City of Pflugerville
Fiscal Year 2027
Proposed Budget













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PFLUGERVILLE
TEXAS

FY 27 BUDGET EXPRESS
DELIVERING ON PROMISES

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FY27 Annual Proposed Budget Cover Page

"This budget will raise more revenue from property taxes than last year's budget by an amount of $385,664, which is a 0.60 percent increase from last year's budget, and of that amount, $1,747,356 is tax revenue to be raised from new property added to the tax roll this year."

(Because the City is using fund balance to reduce the debt rate, the entire amount of revenue gained from new property values is not in the budget.)

A public hearing will be held on the budget on September 8, 2026, at 7 p.m. at 1611 E. Pfennig Lane.

The City Council passed the budget ordinance with a record vote.

Title	Place	Name	Vote
Mayor	N/A	Doug Weiss	-
Councilmember	Council Place 1	Jonathan Coffman	-
Councilmember	Council Place 2	Ceasar Ruiz	-
Mayor Pro Tem	Council Place 3	Kimberly Holiday	-
Councilmember	Council Place 4	Rudy Metayer	-
Councilmember	Council Place 5	Melody Ryan	-
Councilmember	Council Place 6	David Rogers	-

Tax rate per $100 in value	FY26	FY27
Property Tax Rate Adopted/Proposed	$0.5350	$0.5436
No-New-Revenue Tax Rate (NNR)	$0.5264	$0.5407
No-New-Revenue M&O Tax rate (NNR)	$0.2415	$0.2523
Voter-Approval M&O Tax Rate (VAR)	$0.2500	$0.2610
Voter-Approval Tax Rate (VAR)	$0.5350	$0.5436
Debt rate	$0.2850	$0.2826

The total FY27 debt obligation for the City of Pflugerville secured by property taxes is $43,615,739. The chart below represents the total debt obligation as of September 30, 2026.

Tax Supported	Revenue Supported	Total
$965,861,769	1,189,473,687	2,155,335,456

In accordance with Sec. 140.0045 of the Texas Local Government Code as amended by HB 1495 – Itemization of Certain Expenditures Required in Certain Political Subdivisions Budgets – expense line items for public notices and lobbying efforts are provided below:

Description	FY26 Projected	FY27 Budget
Publication notice required by law	$10,000	$12,000
Lobby Services	$75,000	$75,000

GFOA Budget Award

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Pflugerville
Texas

For the Fiscal Year Beginning

October 01, 2025

Christopher P. Morrill

Executive Director

Introduction

Budget Message

To: The Honorable Mayor and Members of the City Council
From: James Hartshorn, City Manager
Date: July 31, 2026
Subject: Budget Message – FY27 Proposed Budget

With appreciation for the thoughtful guidance of City Council and the dedicated work of our City team, we present the City of Pflugerville's proposed fiscal budget for October 1, 2026, through September 30, 2027 (FY27) for consideration by the City Council.

The City is experiencing flattening sales tax trends and lower taxable property values. Despite these challenges, the proposed FY27 budget provides for the continued delivery of excellent programs, services, facilities, roads, and other projects that will enhance the quality of life for our community.

Guided by City Council's leadership and community input, we present a balanced budget that aligns with the community's priorities. The FY27 proposed budget shows financial priorities and includes our projected revenues, operational funding allocations, debt obligations, and approved capital projects, which are founded upon City Council's adopted strategic plan, which emphasizes:

- Community Social Fabric & Neighborhood Character
- Mobility Infrastructure & Connectivity
- Community Amenities & Events
- Residential & Node Development
- Economic & Business Development
- Brand & Reputation

The FY27 proposed budgeted expenditures include:

- **Government Funds:** General Fund $68.7M, Debt Service $43.6M, and General Capital Projects $123.9M.
- **Enterprise Funds:** Water and Wastewater $67.4M, Utility Debt Service $43.6M, Solid Waste $6.4M, Utility Capital Projects $107.2M, and The Monarch Fund $6.1M.
- **Special Revenue Funds:** Hotel Occupancy Tax $1.2M, Municipal Court $293K, Public Safety $313K, Tax Increment Reinvestment Zone (TIRZ) $2.9M, and Public Educational Government (PEG) $54K.
- **Fiduciary Funds**: Public Improvement Districts $3.6M and Tourism Public Improvement District (TPID) $361K.
- **Internal Service Fund:** Vehicle Equipment and Replacement $2.4M.
- **Component Unit:** Pflugerville Community Development Corporation $17.2M.

The FY27 proposed budgeted expenditures total $495.3M. This budget delivers critical facilities, invests in long-term planning, expands infrastructure, offers competitive wages and benefits for labor resources, and implements improvements that help manage and sustain growth.

In order to balance the General Fund budget, some reductions had to be made. The first major change was to move recreation center expenses for the partial year into a separate enterprise fund (The Monarch). The second major change was to evaluate personnel across the organization and

make reductions and reclassifications that still allowed the City to provide essential services. These reductions are explained in further detail in this budget document. Other cuts were made on a case-by-case basis by line item, evaluating the historic usage and year-to-date actuals for FY26. None of these operational cuts were to direct services or special events.

Economic Outlook

Pflugerville's economic outlook remains strong, as the community has welcomed many new businesses and residents over the past year. The city's location, steady growth, and continued private and public investment provide a strong foundation, including $321M new taxable value for tax year 2026 (FY27). However, with no sales tax revenue growth projected in FY27 over FY26, and property tax revenue trends flattening, the city will need to maintain a thoughtful approach to budgeting, targeted economic development, and long-term infrastructure planning to continue supporting a community where residents and businesses can thrive.

Personnel Summary

The FY27 budget reflects personnel changes related to unfunded and reclassified positions. During the review process, there were twelve (12) positions (currently vacant) that were unfunded for the FY27 proposed budget. These unfunded positions are identified in the various department summaries and the Personnel Changes. There were several department changes that created a clearer reporting structure, requiring position reclassification. These reclassifications were also identified in the various department summaries. The only new positions were for The Monarch for FY27.

The Monarch Fund

The Monarch Fund is a new fund this fiscal year. It represents the recreation costs of the new multi-generational recreation center that will open in spring of 2027. This fund is an enterprise fund and is incorporated into a five-year plan to become self-funded by year five. The total budgeted expenditure for FY27 is $6.1M. The total budgeted revenue is $5.3M and includes $2.1M from 4B funds through the Pflugerville Community Development Corporation.

General Fund

The General Fund consists of functions commonly associated with local governments, such as public safety, street maintenance, municipal court, building inspection, land planning & zoning, parks, libraries, and administrative support for all departments. The main goal of the General Fund budget is to provide the infrastructure and systems needed to support the delivery of services to the community.

Revenue

The General Fund's proposed revenue for FY27 is $65.8M. This represents an increase of $2.9M, or approximately 4.7%, from the FY26 projected amount. The General Fund's primary source of revenue comes from property taxes, contributing 46% or $30.1M, and sales taxes, contributing 30% or $19.9M. Another significant source of revenue for the General Fund is development fees, which increased by $622K from the FY26 projected amount, which includes a $521K transfer from the Tree Escrow Fund.

Property Taxes

The proposed FY27 tax rate of $0.5436 per $100 of valuation levied is an increase from the FY26 tax rate of 0.5350 and consists of two components: 0.2610 for maintenance and operations (M&O) and 0.2826 for debt service (I&S) payments. The M&O rate represents an increase of 0.011 from the prior year, and debt service represents a decrease of 0.0024 from the prior year. The no-new-revenue tax rate is 0.5407, and the voter-approval tax rate is 0.5436 per $100 of valuation.

For FY27, the City's total estimated property tax revenue (excluding TIRZ) is an increase of $1.1M, or approximately 1.8%, over the FY26 property tax projections. The property tax revenue will pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. The total appraised taxable value of property (including the Tax Increment Reinvestment Zone (TIRZ) value) totals $12.4B, a decrease of $65.3M over FY26's appraised taxable value. The decrease in taxable property value of existing property values consists of $386.7M, with new property value adding $321.4M.

Sales Taxes

Historically, the City of Pflugerville experienced sales tax revenue growth year-over-year, coinciding with commercial and residential development. In FY26, sales tax revenue is not projected to reach the budget's projected 3% increase over FY25 projections. Actual revenue for FY26 is anticipated to be $19.9M, which is only a 1% increase over FY25 actuals. As a result, the FY27 budget assumes a 0% increase over FY26 projections, yielding approximately $19.9M, which is 1.9% less than the FY26 budgeted amount.

Transfers

The FY27 proposed budget consists of a $4.2M cost allocation from the Water and Wastewater Fund and The Monarch Fund to the General Fund to support shared services as determined by an Indirect Cost Allocation. The departments that reflect this offset from the cost allocation are City Manager's Office, Legal, People and Culture, Finance, Communications, Information Technology, GIS, Fleet, Facilities, and Engineering Services. This cost allocation is reviewed annually and adjusted as necessary. There is an additional transfer from Utility Funds of $3.6M. This transfer is treated similarly to a franchise fee paid from the Utility Funds into the General Fund.

Expenditures

General Fund FY27 budgeted total expenditures of $68.7M includes $2.8M in capital and one-time costs (nonrecurring). The total recurring expense of the General Fund is $65.8M, and is an increase of $2.8M over the FY26 projected amount. This budget includes $1.6M transfer into the Vehicle and Equipment Replacement Fund (VERF) to continue to fund replacement of vehicles and equipment. This budget also includes the vehicle fee amount for any vehicle or equipment purchased in FY26 from the VERF, to start setting aside these funds for replacement.

The FY27 proposed budget reflects a decrease in the overall number of positions. The proposed staffing levels reflect a strategic reduction in personnel while maintaining the capacity needed to meet the service demands of the community. The total increase in personnel expenditure over the FY26 projected amount, including salary and benefits, is $3.0M or 6.9%. This includes a 3% cost-of-living increase to base pay and an increased cost of health insurance, estimated at 8%.

Capital outlay and one-time requests total $2.8M. These are being funded with available fund balance over the required 25% reserve amount. The Budget Overview section provides a detailed list of these expenditure requests.

General Fund Debt Service (I&S) Fund

The City's outstanding tax-supported debt will be $965.9M as of September 30, 2026. This number includes principal and interest on bonds issued through voter-approved bond programs, Certificates of Obligation bonds (COs) issued in support of Pflugerville Community Development Corporation (PCDC) projects, the Tax Increment Reinvestment Zone (TIRZ) projects, and the Downtown East Project. The details are provided within the Debt section of this FY27 budget document.

The only debt the City will consider issuing in FY27 would be voter-approved through a potential Bond Election in November 2026 if directed by the City Council. This issuance will not have a debt payment until FY28 and is therefore not included in the debt rate calculation of the FY27 tax rate.

Utility Funds

The Utility Funds include the Water and Wastewater Fund, Utility Debt Service Fund, the Utility Capital Project Fund (covered under the Capital Improvement Program below), and the Solid Waste Fund. The service areas for water and wastewater operations are experiencing growth, resulting in the need for additional water and wastewater infrastructure improvements as the City plans to expand to meet projected demand.

Water and Wastewater Fund

Revenue

The proposed revenue for FY27 is $66.9M. This represents an increase of 1.4% from the projected FY26 amount. As an enterprise fund, utility service revenues are expected to cover the costs associated with the investments made to expand and maintain our facilities, and they are reviewed and updated annually. During FY26, the City contracted with a consultant to conduct a utility rate study. The study focused on equity, affordability, and preparedness as the key factors for restructuring the rate schedules. These rates have not been updated in this proposed budget, as City Council is still working through the review of the proposed structure. They will be in the final version that is scheduled to go to City Council September 8, 2026, and go into effect October 1, 2026.

Expenditures

The Water and Wastewater Fund expenditures for FY27 decreased $8.1M over the FY26 projected amount. The FY26 projected amount includes transfers to the Utility Debt Service Fund to move funds set aside for debt payments to the new fund and was above the amount needed from utility rates in support of debt payment.

The Utility Fund Balance Reserve policy requires maintaining an unrestricted fund balance of 25% (90 days) of operating expenditures. For FY27, the proposed budget reflects an ending reserve balance of 26% of operating expenditures with an ending fund balance of $12.5M.

Utility Debt Service Fund

This fund was created in FY26 to track debt obligations of the Water and Wastewater Fund, along with the different revenue sources supporting these debt payments. Creating this fund provides better transparency and restricts any funds allocated to debt payments contained in this fund (similar to General Debt Service Fund). The City's outstanding revenue-supported debt will be $1.2B as of September 30, 2026. This number includes debt sold to fund capital projects with debt service payments supported by utility service revenues. The proposed revenue for FY27 is $40.8M with $43.6M in expenditures. The ending fund balance is $6.9M.

Solid Waste Fund

The Solid Waste Fund accounts for garbage and recycling collection and the operation of the City's Recycle Center.

The City contracts with Waste Connections to provide garbage and recycling collection services. The City was able to negotiate a new contract with Waste Connections during FY26, which does not allow a rate increase until after the first two years of the contract. There is no increase in rates proposed for City customers in FY27.

The Solid Waste Fund is balanced with revenues and expenditures at $6.4M and a fund balance of $1.2M.

Capital Improvement Program

The Capital Improvement Program (CIP) provides a plan for addressing the capital needs of the City over the next five fiscal years. For budgeting purposes, we have targeted the anticipated projects for FY27 with the intention of reevaluating the plan on an annual basis.

The CIP is a plan to improve infrastructure using current revenues, government grants, and various types of debt. The program includes projects related to transportation, drainage, facilities, and parks in the General CIP, and projects for facilities, water, and wastewater improvements in the Utility CIP.

General CIP – General Capital Projects Fund

The total CIP expense projected for FY27 totals $123.9M divided into 4 categories: Drainage $808K, Facilities $27.6M, Parks $13.5M, and Transportation $82M.

A listing of the FY27 capital improvement projects is in the Capital Improvements section of this FY27 proposed budget. The full 5-year CIP document is online at: pflugervilletx.gov/CIP.

Utility CIP – Utility Capital Projects Fund

In the 2025 Community Survey, water and wastewater planning for the future was a top priority. The following water and wastewater projects included within the FY27 proposed budget support the community's continued growth.

Facilities

The total FY27 facilities CIP is $5.4M. The majority of this amount is for completing the Public Works Complex in spring of 2027.

Water

The total FY27 Water CIP is $24.9M. The majority of the FY27 Water CIP funding supports several water line improvement projects.

The City continues to invest in its Reclaimed Water system that extends service to 1849 Park to convert its irrigation system to a reclaimed water irrigation system and will begin design to extend the reclaimed water system north along Weiss Lane in FY26. The FY27 Reclaimed Water CIP totals $8.2M.

Wastewater

The FY27 Wastewater CIP totals $60.7M. The primary projects within the Wastewater CIP for FY27 are the construction of the new Wilbarger Wastewater Treatment Plant and the construction of interceptor pipelines to eliminate the need for costly lift stations. The Wilbarger Wastewater Treatment Plant and many of the interceptors are anticipated to be complete by Fall 2027.

Final Thoughts

The FY27 proposed budget represents a thoughtful approach on how to spend limited resources in line with community desires and the Council's vision for a vibrant and thriving community, "Where Quality Meets Life." We trust this budget document provides the transparency and information needed for our community and city leaders to engage actively in the ongoing budgeting and planning process.

Respectfully,



James Hartshorn, City Manager



Tracy Waldron, Finance Director

City of Pflugerville Governance

The City of Pflugerville is governed by a Council-Manager form of government in which the Council establishes City policy through ordinances and resolutions, and the City Manager carries out City policy and is responsible for City departments. The City Council of Pflugerville is the governing body of the municipality, composed of a Mayor and six Council positions. All members are elected at-large, allowing them to serve the entire city versus a geographical district. The Mayor Pro Tem is elected annually by Council members. All Council positions are voluntary and unpaid.

The Council meets on the second and fourth Tuesdays of each month. Meeting locations, times, agendas, minutes, and more information can be found on the City's website www.pflugervilletx.gov.

City Officials



Doug Weiss
Mayor



Jonathan Coffman
Council - Place 1



Ceasar Ruiz
Council - Place 2



Kimberly Holiday
Council - Place 3
Mayor Pro Tem



Rudy Metayer
Council - Place 4



Melody Ryan
Council - Place 5



David Rogers
Council - Place 6

Member	Place	Term Expires
Doug Weiss	Mayor	Nov. 2028
Jonathan Coffman	Council Place 1	Nov. 2028
Ceasar Ruiz	Council Place 2	Nov. 2026
Kimberly Holiday	Mayor Pro Tem/Council Place 3	Nov. 2027
Rudy Metayer	Council Place 4	Nov. 2026
Melody Ryan	Council Place 5	Nov. 2027
David Rogers	Council Place 6	Nov. 2026

Community Profile

Pflugerville's History

In 1849, Henry Pfluger, Sr. and his family immigrated from Germany to settle the Town of Pflugerville. The town's first settlers were farmers and cattlemen, living in homes built from logs, clay, and stone. They drove cattle to market on the Chisholm Trail to Kansas City.

In 1904, the Missouri-Kansas and Texas Railroad (MKT) built a line from Granger through the Pflugerville community to Austin and San Antonio. On February 19, 1904, George Pfluger and his son, Albert, platted the town site of Pflugerville, dedicating streets and alleys from the Alexander Water and C. S. Parrish Surveys in Travis County. The plat consisted of sixteen blocks, rights-of-way, and the depot ground to the MKT.

The Pflugerville Colored Addition was established in 1910 when Black workers, excluded from living in the City, were offered land by local farmer La Rue Noton, who sold lots for fifty dollars each. Early families built a close-knit community that included St. Mary Missionary Baptist Church, St. Matthew's Baptist Church, a cemetery, and an elementary school that served African and Mexican American children.



Black and white sketch rendering of Historic Main Street

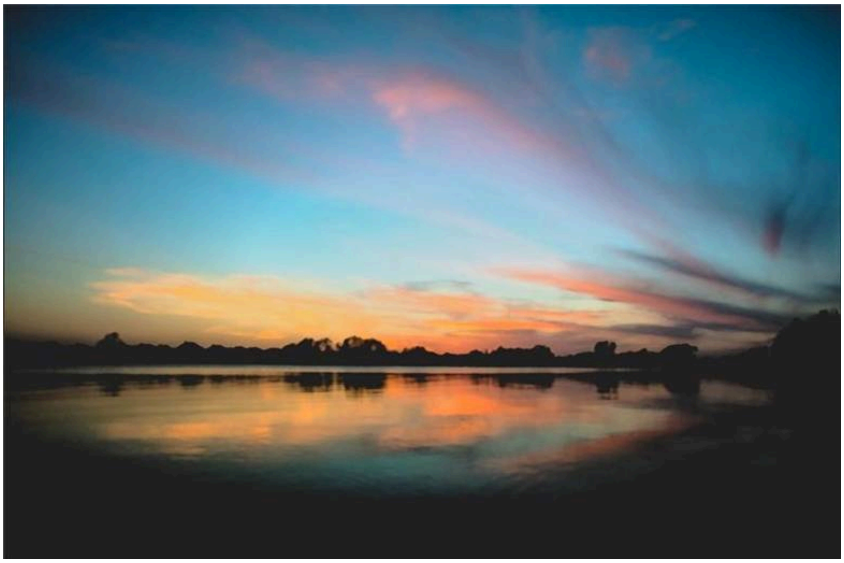
Businesses and residents obtained their water from Gilleland Creek. In 1911, the creek went dry, and a well was drilled. The flat rate for water was $1.50 per month (approximately $52.91 in 2019). Around 1915, Mr. H. H. Pfluger purchased an electric plant to meet the needs of the town. The local economy was growing; there was a drug store, a hardware store, a lumberyard, a 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. The town was only getting more vibrant with time.

Pflugerville Today

Today, the City of Pflugerville is bursting with life and color, encompassing 25.7 square miles with an extraterritorial jurisdiction area of more than 39.3 square miles. Pflugerville's flourishing population went from fewer than 750 residents in 1980 to an estimated 82,222 in January 2025. The Utility Department serves more than 58,000 people, while the library estimates approximately 475,334 visits in FY26. The Street Department maintains more than 250 miles of roadway. The City's Parks & Recreation Department maintains 35 parks, 32 playgrounds, and approximately 70 miles of hike-and-bike trails. In 2025, Pflugerville earned its designation as the Trail Capital of Texas.

Lake Pflugerville was dedicated on April 20, 2006, and sits at the intersection of Weiss Lane and Pflugerville Parkway. Hues of blue span across its 180-acre reservoir, built to provide the community with water by utilizing surface water from the Lower Colorado River Authority. Today, Lake Pflugerville has a 3.1-mile hike-and-bike trail, fishing piers to access the stocked waters, a swimming area, a park, and allows canoes, kayaks, windsurfing, and other non-motorized activities.

The first hotels in Pflugerville opened in 2016. First, a Best Western Plus and then a Courtyard Marriott, which includes the City's first conference center. In 2018, the first Living Spaces furniture retail store in Texas and a Costco opened. In 2019, Baylor Scott & White Health opened the first hospital in the City, which in 2024 was named the #2 acute care hospital in the country based on measures of equity, value, and outcomes. An 820,000-square-foot Amazon Distribution Center opened in Fall 2021 and employs over 1,000 full-time workers. In 2024, the City welcomed a variety of new businesses, including a 55,000-square-foot Hobby Lobby. PepsiCo also established a new 160,000-square-foot facility, creating 30 new jobs and accommodating 300 employees. 2026 brought new and exciting restaurants opening, such as Tumble 22, Ike's Sandwiches, Juiceland, KURA Revolving Sushi, and many more. Projects on the horizon include Project Nexus, a 52-acre full-scale planning and development for a distinctive regional mixed-use project overlooking Lake Pflugerville.



Watercolor rendering of Lake Pflugerville

Pflugerville's Future

Pflugerville is investing in its future with ongoing Capital Improvement Projects. Within the next five to ten years, many projects are slated for construction or completion to expand infrastructure and improve aspects of life in Pflugerville. Feedback from the Community Survey 2025 indicates strong community support for investments in traffic management, signal timing, water and wastewater for the future, and downtown Pflugerville enhancements.

The Wilbarger Creek Regional Wastewater Treatment Facility is a significant step in expanding wastewater capacity, and completion is anticipated in 2027. Other water-related projects, including the Surface Water Treatment Plant Expansion and the Secondary Colorado River Raw Water Line, are a priority for the City's future. Community Survey 2025 indicates the community's emphasis on reliable and sustainable water systems for the community and planning for the future.

Transportation projects are underway to accommodate the city's projected traffic and population growth. The existing two-lane, high-traffic Kelly Lane is expanding to a four-lane divided facility. This improvement project will add shared-use paths for cyclists and pedestrians. The purpose is to improve mobility by adding capacity, enhancing intersections for safer operations, adding raised medians and lighting, improving drainage to minimize flooding, and adding continuous sidewalks for pedestrian shared-use paths.

The City is in the process of revitalizing and growing Downtown Pflugerville through its Downtown East project. Since the 2009 Old Town Pflugerville Vision Report, the community and City have worked to enhance downtown. Feedback in the community surveys between 2012-2025 continues to support the revitalization of downtown Pflugerville. In 2018, a City Hall Needs Assessment determined the need for additional public office space. City Council passed a resolution supporting a new City Hall in Downtown Pflugerville, and when the opportunity arose to purchase the Pfluger tract, located in the historic center of the City and within the existing Downtown district, City Council created a resident committee to assess the purchase of the land. That committee returned to City Council supporting the purchase of the land to build a civic and mixed-use center. As of spring 2025, construction is underway. The project will include an extension of Main Street eastward to FM 685, a City Hall, The Monarch multi-generational recreation center, a civic plaza, parking, and infrastructure. The civic plaza will include program elements, including outdoor gathering spaces, a stage performance area, and nature play elements.

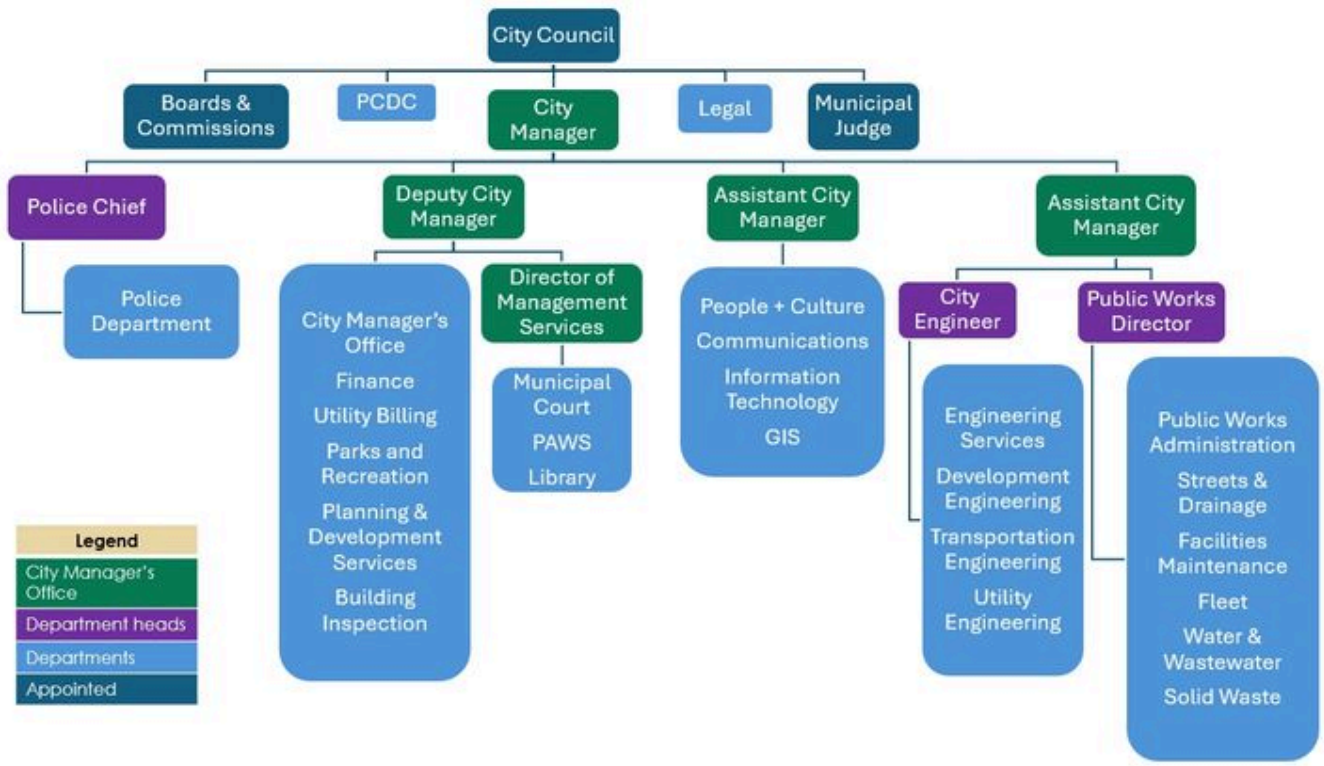
Organizational Chart

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 six council members. The City Council enacts local legislation, determines City policies, and appoints the City Manager.

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.

The City government provides a broad range of goods and services for its community. 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. Department Managers are responsible for managing all aspects of their departments. Department Managers report directly to their respective Assistant City Manager or Deputy City Manager, as applicable, or to the City Manager.



Fund Structure

Funds are self-balancing groups of accounts used to account for city financial transactions in accordance with generally accepted accounting principles. Each fund is created for a specific purpose, except for the General Fund, which is used to account for all transactions not accounted for in other funds.

The City uses five basic fund types:

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 expenditures for specified purposes. Governmental funds are budgeted and maintained using the modified accrual basis of accounting; however, the budgetary basis of accounting excludes accruals. 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.

Enterprise: This fund 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. Proprietary funds are budgeted and maintained using the accrual basis of accounting; however, the budgetary basis of accounting excludes accruals. This method recognizes revenue when it is earned and expenses when they are incurred.

Fiduciary: A fiduciary fund is a type of fund used by government entities to account for resources that they hold *in trust* or *as an agent* for others, rather than for the government's own use. This fund uses the full accrual basis of accounting.

Internal Service: The fund is a type of proprietary fund used to track services and goods provided by one department primarily to other departments within the same government.

Component Unit: The City adopted (through the election process) an optional 1/2 cent sales tax for economic development purposes. The Pflugerville Community Development Corporation (PCDC) is a nonprofit corporation specifically governed by Section 4B of the Development Corporation Act of 1979, as amended. The purpose of the PCDC is to promote economic development within the City.

The City of Pflugerville has established the following funds:

General Fund (Governmental) Major Fund

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 City Council, Legal Services, Special Services, Finance, People and Culture, Communications, Information Technology, Geographic Information System, City Manager's Office, Building Inspection, Planning and Development Services, Engineering, Library, Municipal Court, Pflugerville Animal Welfare Services, Police, Parks & Recreation, Public Works Administration, Streets and Drainage, Fleet, and Facilities Maintenance departments.

Water and Wastewater Fund (Enterprise) Major Fund

This fund 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 following operating divisions: Special Services, Utility Services, Utility Billing, Engineering, Water Treatment, Water Distribution, Wastewater Collection, Central Wastewater Treatment Plant, Wilbarger Treatment Plant, and Solid Waste. This fund also accounts for all related capital projects.

Solid Waste Fund (Enterprise)

This fund accounts for contracted services provided to the City for the curbside collection, management, and disposal of solid waste and recyclable materials. The department also includes the operation of the Recycle Center, which provides a location to drop off a variety of recyclable items, including brush, scrap metal, refrigerant units, cardboard, paper, automotive fluids, and batteries.

The Monarch Fund (Enterprise)

This fund accounts for the activities related to operations of the new multi-generational recreation center opening in Spring 2027.

Special Revenue Funds (Governmental)

The Special Revenue Funds account for special revenues, including Police, Municipal Court, Public, Educational, and Governmental Access Channel (PEG), Tax Increment Reinvestment Zone (TIRZ), and Hotel Occupancy Tax (HOT) funds, which have a use restricted by State or Federal statute.

Public Improvement Districts (Fiduciary)

The City has approved several public improvement districts which support development and tourism. The City only acts as an administrator agent for these funds.

Vehicle and Equipment Replacement Fund (Internal Service)

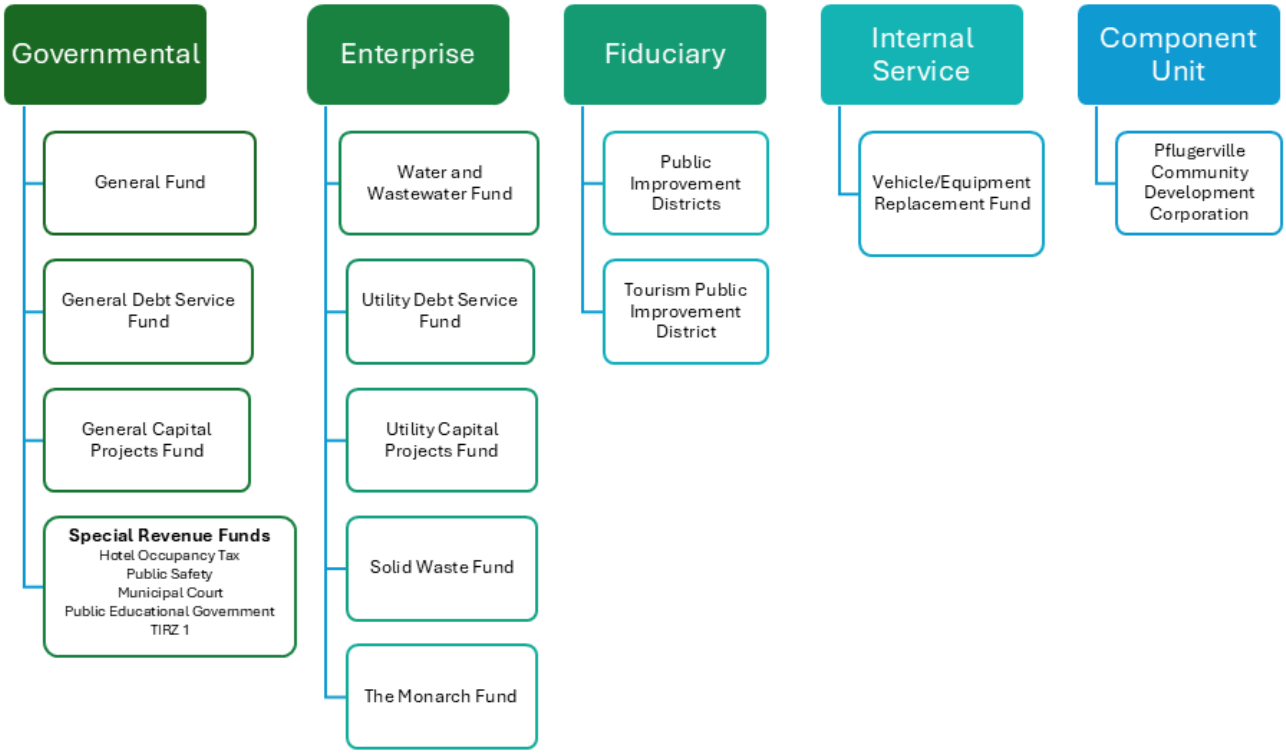
This fund was created to support the life cycle needs of the government's fleet and equipment.

Debt Service Fund (Governmental and Enterprise)

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

Capital Project Funds (Governmental and Enterprise) Major Funds

The Capital Project Funds recognize the bond revenue and the associated expenditures related to the capital improvement projects outlined in the Capital Improvement Plan.


Governmental
General Fund
General Debt Service Fund
General Capital Projects Fund
Special Revenue Funds
Hotel Occupancy Tax
Public Safety
Municipal Court
Public Educational Government
TIRZ 1
Enterprise
Water and Wastewater Fund
Utility Debt Service Fund
Utility Capital Projects Fund
Solid Waste Fund
The Monarch Fund
Fiduciary
Public Improvement Districts
Tourism Public Improvement District
Internal Service
Vehicle/Equipment Replacement Fund
Component Unit
Pflugerville Community Development Corporation

Budgeting Process

The City of Pflugerville's fiscal year begins October 1 and ends September 30, as established by the City Charter.

At the beginning of the planning process, the City Manager solicits feedback from the City Council during an annual retreat to discuss strategic plans and prioritize goals for the next fiscal year. During the next several months, the Finance Department prepares personnel budgets and fixed costs (i.e., utilities, insurance, and communications) for the departments. The departments review their service level costs, including personnel needs. Personnel requests are submitted and reviewed by a Personnel Review Board comprised of personnel from across the City. Department line item budgets and current year projections are due in May.

On a biennial basis, the City conducts a resident survey to gauge satisfaction with the quality of city services and provide feedback on residential desires and trends. This feedback is valuable during the budget planning process.

In May, the Planning & Zoning Commission reviews and makes a recommendation to Council regarding the 5-year Capital Improvement Projects (CIP) plan. Debt service requirements are estimated by Finance 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 long-term planning purposes. This data, combined with department requests, creates a preliminary budget. At this stage, the budget is usually unbalanced with expense requirements greater than anticipated revenues.

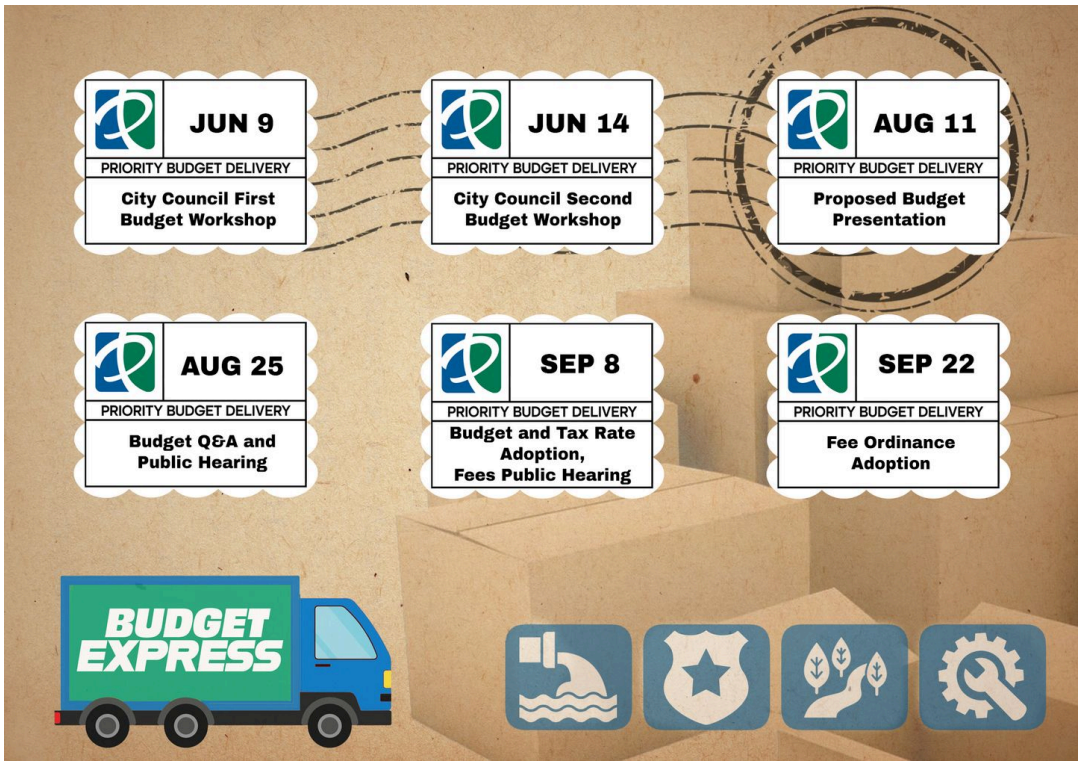
After receiving the preliminary budget, the City Manager reviews and discusses budget requests with the department managers. The City Manager modifies the budget after this review, and the resulting proposed budget is given to the City Council by August 1. This budget must be balanced, with revenues greater than or equal to expenditures. The City Charter allows the use of a transfer from fund balance to the General Fund to balance the budget. The City 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.

The Master Fee Schedule changes are thoroughly reviewed and evaluated by the Parks & Recreation Commission, Finance and Budget Committee, Planning & Zoning Commission, and Library Board, each providing their recommendations to be incorporated within the schedule. The Finance and Budget Committee also reviews the overall budget, offering feedback and recommendations.

A series of City Council budget work sessions is held during the budget process to discuss assumptions, expectations, and provide feedback. These work sessions are open to the public and are posted in accordance with open meeting laws. Information about the meetings can be acquired from City Hall and on the City's website.

The work sessions allow the City Council to receive input on the budget from the City Manager and the department managers, and it is through these sessions that the Council prioritizes expenditures for the next fiscal year. With guidance from the City Council, the City Manager then creates the final 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 the community 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.

During the fiscal year, the approved budget can be amended if revenue received is in excess of the budgeted revenue. City Council can also approve additional expenses up to the amount of the excess revenue.



Basis of Budgeting

Governmental funds use the modified accrual basis of accounting. Revenues are recognized when they become available and measurable. Expenditures are recognized in the accounting period in which they are incurred. Enterprise funds (Utility) and Internal Service funds use the full-accrual basis of accounting. Revenues are recognized when they are earned and measurable. Expenses are recognized when they are incurred, regardless of timing or related cash flows. These are the same methods used for financial reporting.

Budget Planning Calendar

Date	Action
Jan. 23rd-24th	Council Retreat - Strategic Planning
Feb. 18th	FAB - Budget Worksession: Budget Process
Feb 19th	Parks 5-year CIP plan to Parks Board
Feb 24th	Council - Worksession with PCDC - Budget Priorites discuss
Mar 30th	Deliver CIP draft plan to Planning and Zoning Commision
Apr 6th	5-Yr CIP draft and updates to fee schedule to Planning and Zoning (P&Z) Commission and CIAC Board
Apr 15th	FAB - Budget Worksession: Tax Rates
Apr 16th	Parks Board to review Master Fee change recommendations
Apr 24th	Preliminary tax rolls due from appraisal districts
Apr 25th	Slice of Pflugerville, Community Engagement Booth Opportunity
Apr 27th	Deliver CIP updated final plan to P&Z Commision and City Council
May 4th	P&Z approval for recommendation to accept the 5-Year CIP Plan to City Council
May 12th	5-Yr CIP plan worksession with City Council
Jun 3rd	FAB - Budget Worksession - Preliminary Budget highlights
Jun 9th	Council Budget Workshop: General Fund, PCDC, Debt Service, HOT, Fees (worksession), 5-Yr CIP feedback
July 14th	Council Budget Workshop: W/WW & Solid Waste, Drainage, Fees (worksession)
July 14th	Final 5-Yr CIP plan for City Council adoption
July 24th	Certified tax rolls
Jul 31st	Proposed Budget delivered to Council and FAB (due by Aug 1st per Charter)
Aug 3rd	Travis County Tax Office approval of NNR/VAR before Aug 7th
Aug 7th	Proposed Budget posted to website, City Secretary (30 days before tax rate adoption)
Aug 11th	Proposed Budget presentation to Council, vote on prelim tax rate (60% vote); Service and Assessment Plan for all active Public Improvement Districts
Aug 12th	Notice of Public Hearing on Budget published in newspaper (10 days prior to hearing)
Aug 19th	FAB - Proposed budget presentation and recommendation
Aug 25th	Council Worksession - Budget questions; Regular meeting - Public Hearing on Budget
Sept 2nd	Notice of Public Hearing and Proposed Tax Rate (5 days prior to hearing)
Sept 8th	Council Public Hearing and First Reading on Tax Rate, adoption of Budget & tax rate, ratify tax rate; Public Hearing on Planning Fees; First Reading on Fee Ordinance
Sept 22nd	Council Second Reading on Fee Ordinance
Sept 25th	City Secretary post adopted ordinance and required language to City website
	Finance provide tax office adopted tax rate

Finance & Budget Committee
City Council Meeting

Budget Overview

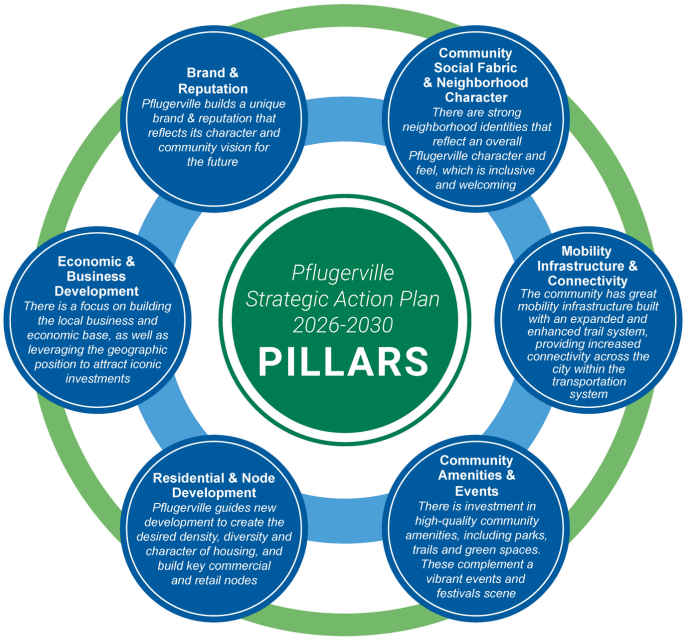
Strategic Plan

Pflugerville's Strategic Action Plan 2026-2030 guides city priorities and decision-making and serves as a clear, actionable roadmap to guide Pflugerville's future. Pflugerville City Council adopted the plan at the June 24, 2025, Pflugerville City Council Meeting.

The Strategic Action Plan is updated every five years. The planning process for the Strategic Action Plan 2026-2030 began with the City Council retreat in January 2025, followed by a two-day community Think Tank workshop in March. In April, community visioning sessions engaged community members, Pflugerville Independent School District students, and business leaders, while focus groups with city personnel and community members provided further insights. A citywide survey from April to May helped refine priorities. In the end, approximately 700 individuals participated in the planning process, which explored the City's future through economic, environmental, governmental, societal, and community perspectives.

The following Strategic Pillars are the major focus areas identified throughout the stakeholder engagement process:

- Community Social Fabric & Neighborhood Character
- Mobility Infrastructure & Connectivity
- Community Amenities & Events
- Residential & Node Development
- Economic & Business Development
- Brand & Reputation



Comprehensive Plan

In April 2022, the City Council adopted the Aspire Pflugerville 2040 Comprehensive Plan. This plan establishes a vision and framework for the future of Pflugerville for the following areas:

- Land Use and Development Character
- Economic Development and Fiscal Resilience
- Transportation and Mobility
- Infrastructure
- Community Facilities and Public Services
- Health Communities and Neighborhood Vitality

The plan reflects the desires of Pflugerville residents to create a community that thrives as a modern and charming community and celebrates its diverse culture and heritage, atmosphere of inclusion, first-rate parks, vital infrastructure, employment opportunities, and entertainment options that make Pflugerville a desirable place.

Master Plans, such as the Parks, Recreation, and Open Space Master Plan, Transportation Mobility Master Plan, Water Master Plan and Wastewater Master Plan, are complementary to the Comprehensive Plan. These plans prioritize projects in each master plan and further identify implementation tools and potential funding sources for capital and operating expenditures.

Master Plans

The City has plans that help guide the development and growth of various functional areas of the City.

The Pforward Mobility Master Plan was approved on May 27, 2025, and provides a consolidated update to the Master Transportation Plan and Trails Master Plan. By combining the two plans, the City of Pflugerville is looking to the pfuture to implement the ten-minute neighborhood concept envisioned in the Aspire Pflugerville 2040 Comprehensive Plan.

The Parks, Recreation, and Open Space Master Plan expands upon the goals, policies, and action items within the Aspire 2040 Comprehensive Plan and provides for park facility concepts and standards, inventory of park amenities for each park, needs assessment and identification, and plan implementation and identification. The Parks, Recreation, and Open Space Master Plan is the overarching visioning plan for the development of the City's park system, which addresses existing and future parks.

The overall goal of the Water Master Plan and Wastewater Master Plan is to develop a comprehensive Water Capital Improvements Program for the water distribution system and a Wastewater Capital Improvements Program for the wastewater collection system. Both master plans confirm the operations of each system to enhance reliability, efficiency, and capability to service existing and new customers well into the future.

The Drainage Master Plan was adopted on September 12, 2023, and includes a prioritized Drainage CIP project list and operation and maintenance items that will aid in reducing flooding throughout the City.

The Reclaimed Water Master Plan was adopted on August 22, 2023, to ensure infrastructure resiliency in accordance with the Adopted City of Pflugerville Strategic Plan. The plan aims to outline steps to expand the reclaimed water system and mitigate continuing potable water demand strains.

The City's long-range planning documents can be found online at pflugervilletx.gov/planning.

Capital and One-time Expenditures

The City's policy is to maintain an unassigned fund balance of at least 25% of recurring operating expenditures. Any amount above this reserve may be considered for capital projects or one-time expenses. The tables below show requests from various funds to use these available balances. In both cases, the ending fund balances meet the required reserve policy level.

General Fund

Department	Request Title	Amount
GIS	Software upgrade and transition to cloud storage*	$151,897
Facilities	HVAC replacement (Library)	$150,000
City Manager's Office	City Manager position transition plan*	$163,730
Various	Transfer to Vehicle and Equipment Replacement Fund*	$1,640,000
Police	Additional security cameras at city facilities	$33,000
Public Works (various)	Removal of portable office units*	$24,630
Engineering	Upgrade of computers*	$65,000
Parks & Recreation	Old Town Park playground equipment replacement	$200,000
Parks & Recreation	Trail Lighting	$150,000
Library	Additional security cameras*	$8,021
IT	FY26 computer replacement*	$243,750
	TOTAL	**$2,830,028**

*Non-capital expense located in other expense categories

Water and Wastewater Fund

Department	Request Title	Amount
Wastewater Collections	Technically Based Local Limit Assessment (Wilbarger Plant)*	$175,000
Water Distribution	Utility Terrain Vehicle	$24,000
Various	Transfer to Vehicle and Equipment Fund	$561,230
Wastewater Treatment	Replace security fencing from 6" or 8"	$40,000
Water Distribution	Ground Penetrating Radar	$28,000
	TOTAL	**$828,230**

*Non-capital expense located in other professional services



Personnel Changes Overview

The budget includes a 3% cost-of-living increase to base pay, a 2.5% step increase for sworn officers on their anniversary and assumes an approximate 8% increase in health premium costs. The City offers a competitive benefit package to recruit and retain quality personnel. There were no benefit changes reflected in this budget. The total number of funded positions was reduced by twelve (12) compared to the FY26 count, but The Monarch Fund is adding 138 part-time positions. Details about those changes are provided below.

General Fund

One (1) Talent Acquisition Specialist position was added to the People and Culture Department during FY26. Eight (8) positions were eliminated or unfunded for FY27. Fourteen (14) positions from the Parks & Recreation Department and one (1) position from the People and Culture Department were moved to the new Monarch Fund. There were six (6) positions reclassified from the Utility Fund into the General Fund. There was a reallocation of positions between Planning and Development Services, Building, Police, City Manager's Office, Parks & Recreation, and Communications, which are described in detail within the department pages. With these personnel changes, the total positions for the General Fund have been reduced by seventeen (17) since the approved FY26 budget.

Water/Wastewater Fund

One (1) Utility Billing Cashier position was added during FY26. Four (4) positions were eliminated or unfunded. Six (6) positions were reclassed from the Utility Fund into the General Fund. With these personnel changes, the total positions for the Utility Fund have decreased by ten (10) since the approved FY26 budget.

The Monarch Fund

Fourteen (14) positions from the Parks & Recreation Department and one (1) position from the People and Culture Department were moved to the new Monarch Fund. Two (2) new full-time positions and one hundred and twenty-one (121) part-time positions have been added to The Monarch Fund.





Personnel Counts by Department

	Positions				Full Time Equivalent (FTE)		
Department	FY25 Approved	FY26 Approved	Change	FY27 Proposed	FY25 Approved	FY26 Approved	FY27 Proposed
General Fund							
City Manager's Office	13	12	-1U;+5R	16	12	12	15.5
Legal	0	2	-	2	0	2	2
People & Culture	8	9	-1R	8	8	8	8
Finance	17	15	-1U	14	17	15	14
Communications	8	8	-1R	7	7.5	7.5	6.5
Informational Technology	11	11	-	11	11	11	11
GIS	4	4	-	4	4	4	4
Court	7	7	-	7	6	6	6
Police							
Patrol	*65*	*69*	*-2R*	*67*	*65*	*69*	*67*
Criminal Investigation Division(CID)	*23*	*23*	*+1R;-2R*	*22*	*23*	*23*	*22*
Special Operations	*17*	*10*	*+3R*	*13*	*16.5*	*10*	*13*
Support Services	*30*	*29*	*-5R*	*24*	*29*	*28*	*23.5*
Police - Administration	*9*	*7*	*+1R*	*8*	*9*	*7*	*8*
Streets	35	33	-5R	28	35	33	28
Fleet	4	4	+1R	5	4	4	5
Facilities Maintenance	7	7	+2R;-1U	8	7	7	8
Public Works Admin. (formerly Field Ops)	4	4	+8R;-2R	10	4	4	10
Engineering Services (formerly PW Services)	12	12	+6R;-1U	17	12	12	17
Transportation Engineering	9	9	-3R;-2U	4	9	9	4
Library	28	28	-	28	23.5	23.5	23.5
PAWS	14	14	-	14	14	14	14
Parks & Recreation	65	60	+2R;-14R	48	56	52	42
Planning & Development Services	13	15	-2R;-1U	12	12.5	14	12
Development Engineering	8	8	-3R;-1U	4	8	8	4
Building Inspection	6	5	+2R	7	6	5	7
Total General Fund	**417**	**405**		**388**	**399**	**388**	**375**
The Monarch Fund							
The Monarch	0	0	+123N;+15R	138	0	0	75.5
Total Monarch Fund	**0**	**0**		**138**	**0**	**0**	**75.5**
Water Wastewater Fund							
Utility Services	13	13	-3R;-1U	9	13	12	9
Utility Billing	6	7	-	7	6	6	7
Utility Engineering	9	9	-3R;-2U	4	9	9	4
Water Treatment	10	11	-	11	10	11	11
Water Distribution	24	25	-1U	24	24	25	24
Wastewater Collection	19	21	-	21	19	21	21
Central Wastewater Treatment Plant	9	18	-9R	9	9	18	9
Wilbarger Wastewater Treatment Plant	0	0	+9R	9	0	0	9
Total Water Wastewater Fund	**90**	**104**		**94**	**90**	**102**	**94**
Solid Waste Fund							
Solid Waste Services	1	1	-	1	1	1	1
Total Solid Waste Fund	**1**	**1**		**1**	**1**	**1**	**1**
Pflugerville Community Development Corporation							
PCDC	5	7	-	7	5	7	7
Total PCDC	**5**	**7**		**7**	**1**	**1**	**7**
Special Revenue Fund							
School Crossing Guard	6	3	-	3	3	1.5	1.5
Total Special Revenue Fund	**6**	**3**		**3**	**3**	**1.5**	**1.5**
Total Positions/FTEs	**519**	**520**		**631**	**494**	**493.5**	**554**

R=Reclass; U=Unfunded; N=New

Single Family Residential Tax Impact

Taxable Homestead Value

	FY26	FY27	Change
Average Taxable Homestead Value	$378,234	$362,231	($16,003)
Median Taxable Homestead Value	$382,343	$362,705	($19,638)

Total City Tax Rates and Taxes Paid on Average Homestead Value

	FY26	FY27	Change
City M&O Rate	$0.2500	$0.2610	$0.011
City I&S (Debt) Rate	$0.2850	$0.2826	($0.0024)
Amount Paid M&O	$945.59	$945.42	($0.17)
Amount Paid I&S	1,077.97	$1,023.66	($54.31)
Total City Taxes Paid on Average Taxable Value	**$2,023.56**	**$1,969.09**	**($54.47)**
Total imposed on the Average Taxable Value at NNR Tax Rate	**$1,991.40**	**$1,958.54**	**($32.86)**

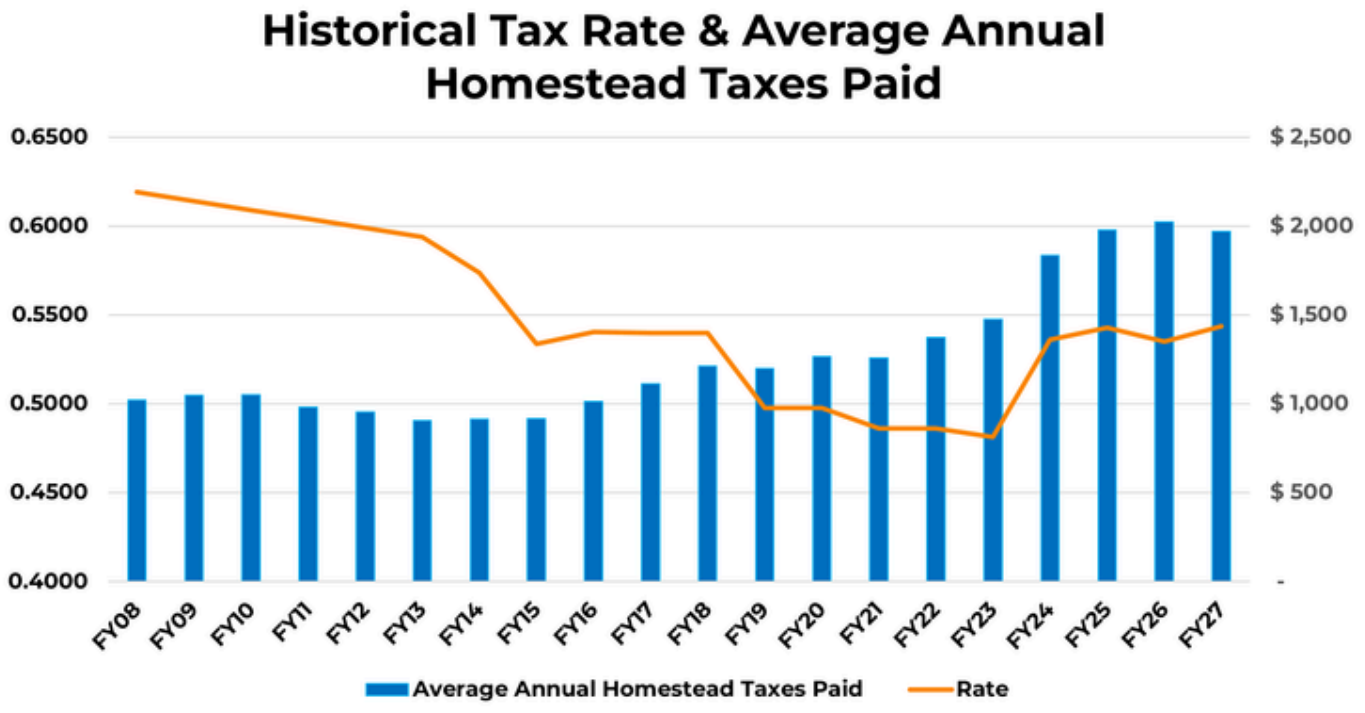
Total Tax by Taxing Entity

Entity	Rate	%	Tax Impact
Pflugerville ISD (proposed FY27)	$1.1069	49.3%	$4,009.53
City of Pflugerville (proposed FY27)	$0.5436	24.2%	$1,969.09
Travis County (proposed FY27)	$0.386210	17.2%	$1,398.97
Travis County Healthcare District (adopted FY26)	$0.118023	5.3%	$427.52
Travis County Emergency Service District #2 (adopted FY26)	$0.092765	4.1%	$336.02
Total Based on Average Taxable value	$2.247498		$8,141.13

Tax Rates, Values, and Levies: 20 Years History

Fiscal Year	M&O	I&S	Rate	Value	Levy (Revenue)	Average Homestead Value	Average Annual Tax Paid
FY07	0.4125	0.2115	0.6240	1,515,913,575	9,459,301	157,990	985.86
FY08	0.4236	0.1954	0.6190	1,892,441,147	11,714,211	164,904	1,020.76
FY09	0.4371	0.1769	0.6140	2,489,169,600	15,283,501	170,743	1,048.36
FY10	0.4114	0.1976	0.6090	2,624,009,352	15,980,217	172,444	1,050.18
FY11	0.4101	0.1939	0.6040	2,781,357,612	16,799,400	162,346	980.57
FY12	0.3937	0.2053	0.5990	2,803,692,319	16,794,117	159,329	954.38
FY13	0.3946	0.1994	0.5940	2,830,601,908	16,813,775	152,588	906.37
FY14	0.3851	0.1885	0.5736	3,019,457,851	17,319,610	159,312	913.81
FY15	0.3700	0.1636	0.5336	3,434,886,438	18,328,554	172,045	918.03
FY16	0.3665	0.1740	0.5405	3,866,723,695	20,899,642	187,672	1,014.37
FY17	0.3526	0.1873	0.5399	4,402,435,988	23,768,752	206,287	1,113.74
FY18	0.3345	0.2054	0.5399	4,931,129,265	26,623,167	224,474	1,211.94
FY19	0.3169	0.1807	0.4976	5,625,974,572	27,994,849	241,037	1,199.40
FY20	0.3104	0.1872	0.4976	6,197,966,170	30,841,080	254,532	1,266.55
FY21	0.3101	0.1762	0.4863	6,636,378,971	32,229,711	258,501	1,257.09
FY22	0.2867	0.1996	0.4863	7,185,467,524	34,942,929	282,497	1,373.78
FY23	0.2682	0.2131	0.4813	9,163,708,793	44,104,430	306,325	1,474.34
FY24	0.2485	0.2877	0.5362	11,174,866,917	59,919,636	342,157	1,834.65
FY25	0.2530	0.2898	0.5428	11,933,799,531	64,776,663	364,433	1,978.14
FY26	0.2500	0.2850	0.5350	12,485,693,256	66,798,459	378,234	2,023.56
FY27	0.2610	0.2826	0.5436	12,420,415,460	67,517,378	362,231	1,969.09

Based on certified valuation and approved tax rates. Includes TIRZ #1 taxable value.



Major Funding Sources

Two major sources of revenue for the General Fund are Property Tax and Sales Tax. Below is a breakdown of these funding sources and historical trends for both.

Property Tax

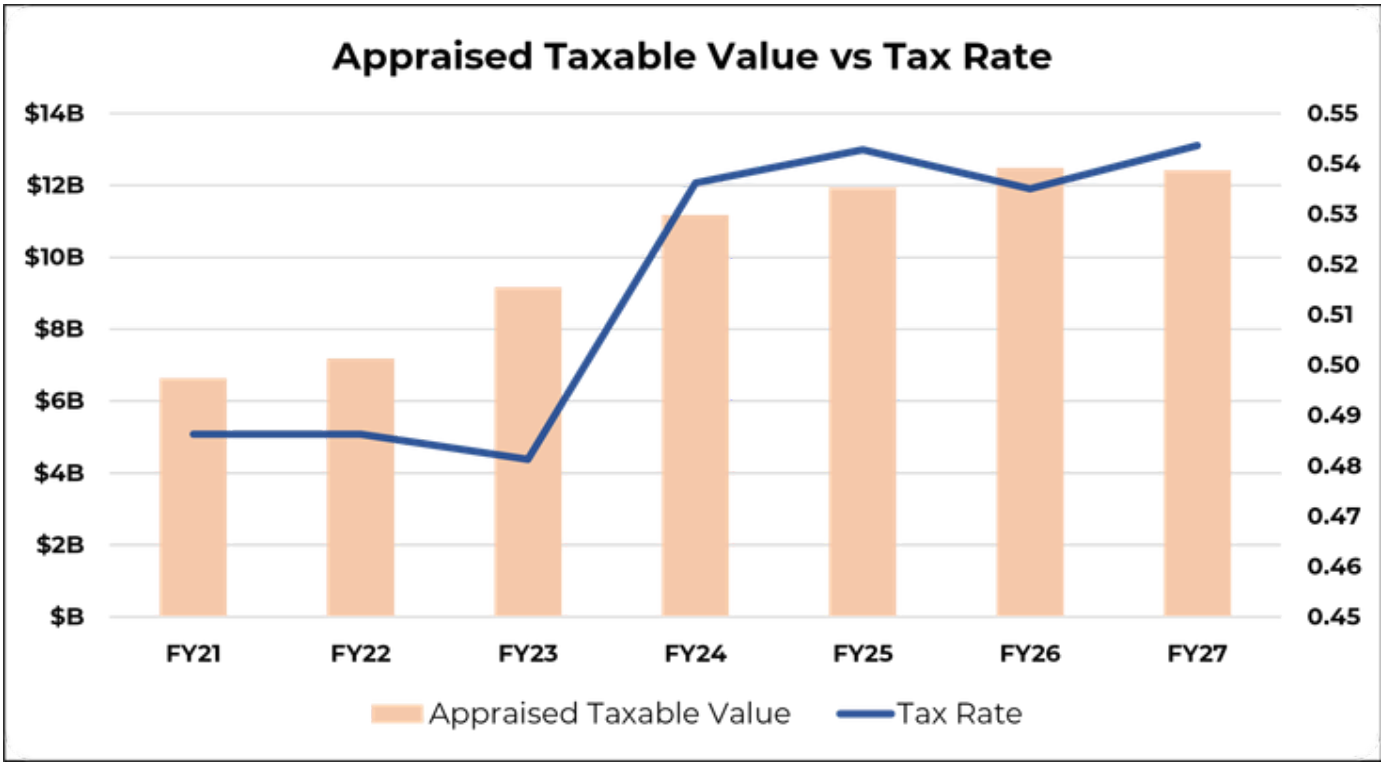
Property Taxes are the largest General Fund revenue source, which is split between the General Fund (Maintenance & Operations (M&O) tax rate), and Debt Service (Interest & Sinking (I&S) tax rate). Property M&O Taxes total 46% of General Fund Revenue. Net taxable values for the City of Pflugerville are certified by Travis and Williamson County Appraisal Districts. **Properties for FY27 (tax year 2026) show an appraised taxable value of $12.4B, which is a .5% decrease over the FY26 (tax year 2025). This amount includes $846M in Tax Increment Reinvestment Zone (TIRZ) values.** The total appraised taxable value change includes $321M from new properties added to the tax roll. Property values (excluding the TIRZ value) will generate $30.1M in General Fund budgeted revenue, which is 4.5% or $1.3M over the FY26 projected amount.

Property Tax Calculation

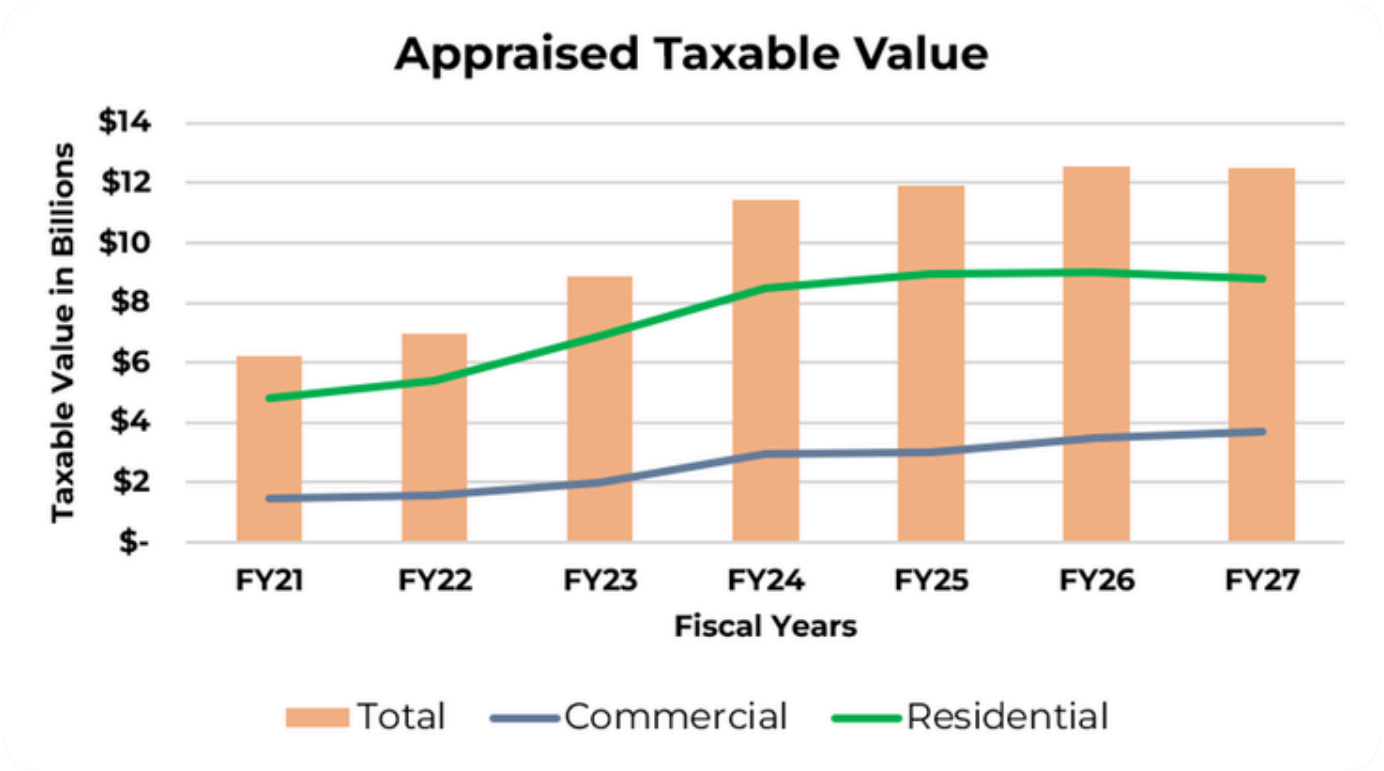
	FY27 Tax Year 2026
TAX ROLL:	
Appraised Taxable Value (excl TIRZ)	$ 11,573,831,478
Rate per $100	0.5436
Total Tax Levy	$ 62,915,348
Percentage of Collections	99.5%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	$ 62,600,771
Delinquent Tax	$ 150,000
Penalty and Interest	$ 55,000
TOTAL TAX COLLECTIONS	**$ 62,805,771**

Property Tax Distribution

	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND			
Current Tax	$0.2610	48.0%	$ 30,056,662
Deliquent Tax			$ 72,020
Penalty and Interest			$ 26,407
Total General Fund	**0.2610**	**48.0%**	**$ 30,155,089**
DEBT SERVICE FUND			
Current Tax	$0.2826	52.0%	$ 32,544,110
Deliquent Tax			$ 77,980
Penalty and Interest			$ 28,593
Total Debt Service Fund	**0.2826**	**52.0%**	**$ 32,650,682**

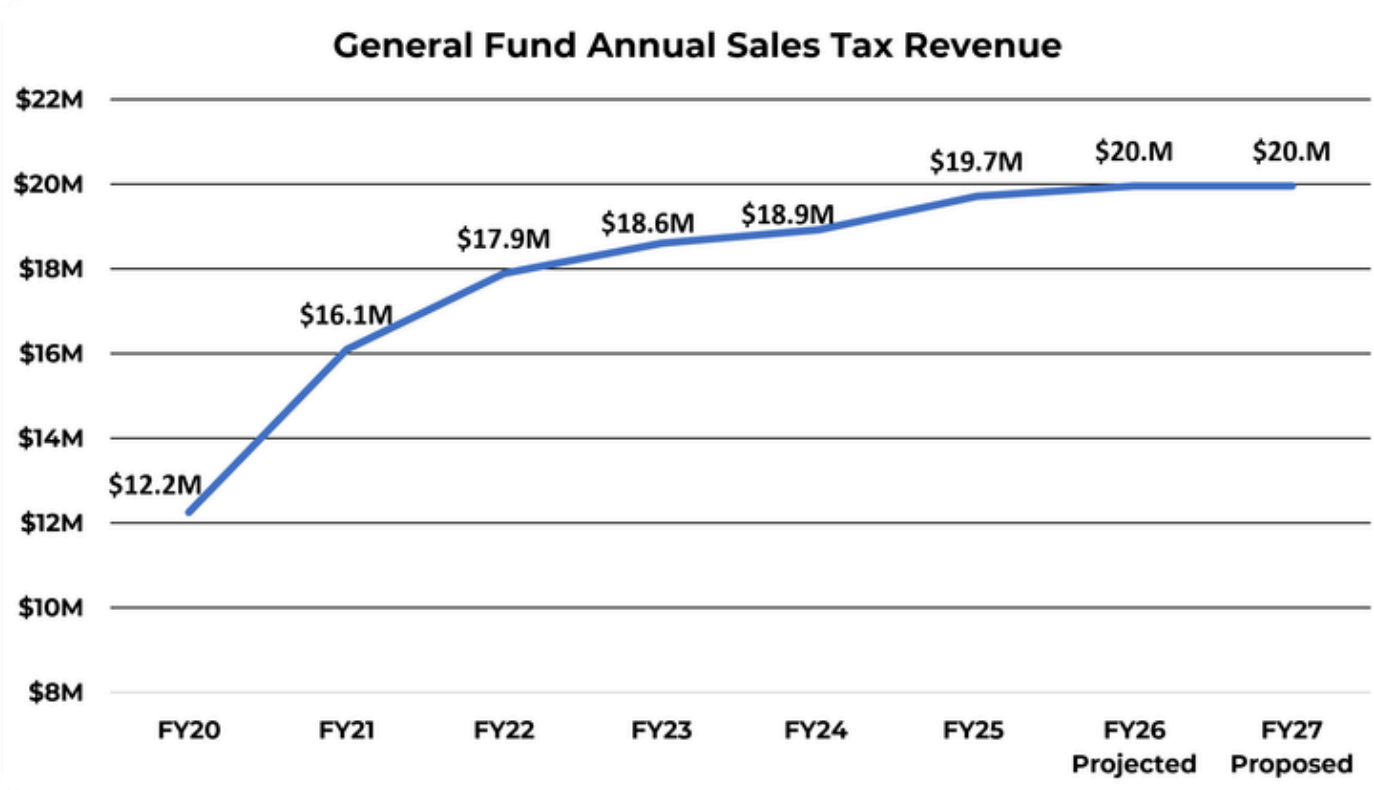


The appraised taxable value, as determined by Travis and Williamson Appraisal Districts, is made up of residential and commercial properties. The distribution is 70% residential and 30% commercial. The chart below shows the growth in appraised taxable value by property type.



Sales Tax

The City collects 1.5% sales tax from the comptroller on goods and services sold within the City's boundaries. The City transfers 0.5% to the Pflugerville Community Development Corporation and retains the other 1% in the General Fund. Sales Tax is the second-largest revenue source in the General Fund, which represents 30% of the General Fund Revenue. Sales tax revenue did experience steady growth from FY20 to FY25. The growth in this revenue source has flattened over the last several years. The FY26 projections show it to exceed the FY25 actuals by 0.70%. The FY26 budget was based on a 4% increase over the prior year. Because this funding source can be volatile, a conservative budget approach is used. The FY27 budget is being set at a conservative 0% over the FY26 projections.



All Funds Summary

This section represents all funds of the City of Pflugerville. All revenue and expenditures are grouped by function and type.

Summary

The City is projecting $351.1M of revenue in FY27, which represents a 42.3% decrease over the FY26 projections. The decrease is attributed to a reduction in bond proceeds in FY27. The Development Fees include a transfer from the Tree Escrow Fund totaling $521K. Budgeted expenditures are projected to decrease by 33%, or $246.0M, to $495.3M in FY27 over the FY26 projections. The largest decrease was in capital outlay. There were several large projects in FY26 that are coming to completion in FY27, reflecting less expenditures in this fiscal year.

	GENERAL FUND	DEBT SERVICE FUND	GENERAL CAPITAL PROJECTS FUNDS	HOTEL OCCUPANCY TAX (HOT)	THE MONARCH FUND	WATER/WASTE-WATER FUNDS	UTILITY CAPITAL PROJECTS FUNDS
BEGINNING FUND BALANCE	19,719,132	9,353,934	242,902,654	1,208,000	-	22,703,828	160,958,165
REVENUES:							
Property Tax	30,155,089	32,650,683	-	-	-	-	-
Sales Tax	19,954,700	-	-	-	-	-	-
Franchise Fees	3,750,150	-	-	-	-	-	-
Other Taxes	199,067	-	-	1,165,415	-	-	-
Development Fees	3,271,000	-	3,700,000	-	-	-	-
Fines and Fees	783,500	-	-	-	-	-	-
Property Assessments	-	-	-		-	-	-
Recreational	975,000	-	-	-	3,238,956	-	-
Other Revenue	181,450	-	-	-	-	60,300	-
Interest Income	1,050,000	850,000	7,750,000	45,000	-	1,000,000	2,300,000
Economic Dev Incentives	743,941	-	-	-	-	-	-
Bond Proceeds	-	-	576,480	-	-	-	72,000,000
Charges for Services	20,000	-	-	-	-	575,650	-
Impact Fees	-	-	3,700,000	-	-	-	10,000,000
Water Revenue	-	-	-	-	-	35,145,200	-
Wastewater Revenue	-	-	-	-	-	26,127,800	-
Wholesale Water Revenue	-	-	-	-	-	825,000	-
Wholesale Wastewater Revenue	-	-	-	-	-	3,367,814	-
Intergovernmental	1,164,244	3,958,429	-	-	2,100,000	-	-
TOTAL REVENUES	62,248,141	37,459,112	15,726,480	1,210,415	5,338,956	67,101,764	84,300,000
TRANSFERS IN	3,600,000	2,099,490	-	-	-	40,617,274	2,000,000
TOTAL REVENUE & TRANSFERS	65,848,141	39,558,602	15,726,480	1,210,415	5,338,956	107,719,038	86,300,000
TOTAL AVAILABLE RESOURCES	85,567,273	48,912,536	258,629,134	2,418,415	5,338,956	130,422,866	247,258,165
EXPENDITURES	-						
Personnel	46,589,116	-	-	85,898	3,767,952	9,662,558	-
Operating	22,842,733	-	850,000	494,090	2,030,075	16,238,814	250,000
Development Agreement	1,253,000	-	-	625,000	-	-	-
Debt Service	-	43,624,941	-	-	-	43,644,401	-
Cost Allocation	(4,146,680)	-	-	-	258,821	3,887,859	-
Capital Outlay	500,000	-	123,076,555	-	-	92,000	98,967,493
TOTAL EXPENDITURES	67,038,169	43,624,941	123,926,555	1,204,988	6,056,848	73,525,632	99,217,493
TRANSFERS OUT	1,640,000	-	-	-	-	37,561,230	8,000,000
TOTAL EXPENDITURES & TRANSFERS	68,678,169	43,624,941	123,926,555	1,204,988	6,056,848	111,086,862	107,217,493
NET CHANGE	(2,830,028)	(4,066,339)	(108,200,075)	5,427	(717,892)	(3,367,824)	(20,917,493)
ENDING FUND BALANCES	16,889,104	5,287,595	134,702,579	1,213,427	(717,892)	19,336,004	140,040,672

	SOLID WASTE FUND	SPECIAL REVENUE FUNDS	TAX INCREMENTAL REINV. ZONE (TIRZ) #1	PUBLIC IMPROVEMENT DISCTICTS (PID)	VEHICLE EQUIP. AND REPL. FUND	PFLUGERVILLE ECO.DEV. CORP. (PCDC)	TOTAL ALL FUNDS
BEGINNING FUND BALANCE	1,257,223	804,344	1,215,714	3,512,677	193,739	11,274,102	475,103,512
REVENUES:							
Property Tax	-	-	4,602,031	-	-	-	67,407,803
Sales Tax	-	-	-	-	-	9,831,500	29,786,200
Franchise Fees	-	39,300	-	-	-	-	3,789,450
Other Taxes	-	-	-	-	-	-	1,364,482
Development Fees	-	-	-	-	-	-	6,971,000
Fines and Fees	-	149,500	-	-	-	-	933,000
Property Assessments	-	-	-	3,316,152	-	-	3,316,152
Recreational	-	-	-	-	-	-	4,213,956
Other Revenue	-	14,000	-	-	229,577	914,093	1,399,420
Interest Income	35,000	29,870	165,000	229,750	150,000	1,125,035	14,729,655
Economic Dev Incentives	-	-	-	-	-	-	743,941
Bond Proceeds	-	-	-	-	-	-	72,576,480
Charges for Services	6,344,452	-	-	-	-	-	6,940,102
Impact Fees	-	-	-	-	-	-	13,700,000
Water Revenue	-	-	-	-	-	-	35,145,200
Wastewater Revenue	-	-	-	-	-	-	26,127,800
Wholesale Water Revenue	-	-	-	-	-	-	825,000
Wholesale Wastewater Revenue	-	-	-	-	-	-	3,367,814
Intergovernmental	-	-	-	-	-	-	7,222,673
TOTAL REVENUES	6,379,452	232,670	4,767,031	3,545,902	379,577	11,870,628	300,560,128
TRANSFERS IN	-	-	-	-	2,201,230	-	50,517,994
TOTAL REVENUE & TRANSFERS	6,379,452	232,670	4,767,031	3,545,902	2,580,807	11,870,628	351,078,122
TOTAL AVAILABLE RESOURCES	7,636,675	1,037,014	5,982,745	7,058,579	2,774,546	23,144,730	826,181,634
EXPENDITURES							
Personnel	65,884	86,016	-	-	-	953,801	61,211,225
Operating	5,096,294	574,252	816,739	3,177,891	-	4,062,795	56,433,683
Development Agreement	-	-	-	-	-	1,231,000	3,109,000
Debt Service	-	-	-	749,096	-	8,940,847	96,959,285
Cost Allocation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	2,438,144	2,000,000	227,074,192
TOTAL EXPENDITURES	5,162,178	660,268	816,739	3,926,987	2,438,144	17,188,443	444,787,385
TRANSFERS OUT	1,217,274	-	2,099,490	-	-	-	50,517,994
TOTAL EXPENDITURES & TRANSFERS	6,379,452	660,268	2,916,229	3,926,987	2,438,144	17,188,443	495,305,379
NET CHANGE	-	(427,598)	1,850,802	(381,085)	142,663	(5,317,815)	(144,227,257)
ENDING FUND BALANCES	1,257,223	376,746	3,066,516	3,131,592	336,402	5,956,287	330,876,255

Revenues by Source

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Property Tax	$65,216,644	$64,684,339	$67,613,151	$66,034,635	$67,407,803	2.1%
Sales Tax	$30,428,469	$29,700,145	$30,450,249	$29,786,200	$29,786,200	-
Franchise Fees	$6,022,300	$6,731,047	$3,225,645	$3,367,140	$3,750,150	11.4%
Other Taxes	$1,467,660	$1,362,968	$1,414,500	$1,355,003	$1,364,482	0.7%
Development Fees	$25,771,134	$3,269,917	$10,209,500	$3,773,543	$6,971,000	84.7%
Fines and Fees	$751,500	$901,321	$820,300	$968,777	$912,000	-5.9%
Property Assessments	$2,588,455	$2,655,347	$3,682,991	$3,063,948	$3,316,152	8.2%
Recreational	$820,000	$1,024,891	$1,220,000	$935,870	$4,213,956	350.3%
Other Revenue	$224,587,309	$9,357,793	$1,327,458	$1,388,850	$1,399,420	0.8%
Interest Income	$29,448,304	$32,886,307	$23,377,498	$21,937,754	$14,729,655	-32.9%
Economic Dev Incentives	$427,108	$632,145	$589,234	$651,511	$743,941	14.2%
Bond Proceeds	$83,705,148	$218,103,255	$316,000,000	$317,938,394	$72,576,480	-77.2%
Charges for Services	$6,453,000	$7,356,398	$6,658,150	$6,757,926	$6,940,102	2.7%
Intergovernmental	$5,464,473	$10,210,903	$5,835,950	$7,904,030	$7,282,973	-7.9%
Impact Fees	$10,800,000	$11,982,836	$8,400,000	$15,050,000	$13,700,000	-9.0%
Water Revenue	$36,824,716	$32,916,003	$38,780,000	$36,925,000	$35,145,200	-4.8%
Wholesale - Water	$506,000	$1,379,392	$950,000	$892,295	$825,000	-7.5%
Wastewater Revenue	$26,440,106	$20,007,296	$28,946,000	$23,338,790	$26,127,800	12.0%
Wholesale - Wastewater	-	$2,800,233	$3,223,314	$3,361,252	$3,367,814	0.2%
Transfer	$2,098,093	$69,964,428	$66,262,397	$63,378,854	$50,517,994	-20.3%
Total Revenues	**$559,820,419**	**$527,926,964**	**$618,986,337**	**$608,809,772**	**$351,078,122**	**-42.3%**

Expenditures by Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$38,236,717	$37,760,454	$40,142,546	$38,304,839	$44,157,103	15.3%
Benefit	$14,886,600	$14,111,329	$15,280,159	$15,340,888	$17,054,122	11.2%
Total Personnel	$53,123,317	$51,871,783	$55,422,704	$53,645,727	$61,211,225	14.1%
Operating						
Benefit	$170,117	$194,394	$155,063	$128,539	$159,171	23.8%
Supplies & Material	$3,927,806	$3,629,519	$3,463,904	$3,176,599	$4,186,862	31.8%
Other	$5,770,605	$5,646,360	$5,842,489	$5,805,720	$7,977,514	37.4%
Maintenance & Repairs	$5,849,001	$6,241,061	$6,444,809	$5,467,147	$4,668,075	-14.6%
Staff Development	$1,102,868	$911,793	$971,051	$742,533	$1,064,862	43.4%
Occupancy	$3,280,395	$3,666,814	$3,326,495	$3,292,534	$4,933,211	49.8%
Contractual	$24,934,187	$25,942,094	$41,514,398	$39,638,440	$30,693,989	-22.6%
Transfers	$3,098,304	$969,158	-	-	-	-
Total Operating	$48,133,283	$47,201,194	$61,718,209	$58,251,512	$53,683,683	-7.8%
Transfers						
Transfers	$3,207,000	$13,105,582	$69,308,123	$59,900,687	$50,517,994	-15.7%
Total Transfers	$3,207,000	$13,105,582	$69,308,123	$59,900,687	$50,517,994	-15.7%
Development Agreement						
Dev Agreements	$3,151,000	$1,595,018	$2,986,000	$2,780,000	$3,109,000	11.8%
Total Development Agreement	$3,151,000	$1,595,018	$2,986,000	$2,780,000	$3,109,000	11.8%
Debt Service						
Debt	$79,809,296	$87,150,370	$88,214,560	$88,818,840	$96,959,285	9.2%
Total Debt Service	$79,809,296	$87,150,370	$88,214,560	$88,818,840	$96,959,285	9.2%
Community Support						
Contractual	$1,950,000	$641,309	$2,166,850	$2,150,000	$2,750,000	27.9%
Total Community Support	$1,950,000	$641,309	$2,166,850	$2,150,000	$2,750,000	27.9%
Cost Allocation						
Cost Allocation	-$3,099,999	-	-$124,958	-	-	-
Total Cost Allocation	-$3,099,999	-	-$124,958	-	-	-
Capital Outlay						
Capital Outlay	$677,058,514	$354,987,560	$584,613,001	$475,780,921	$227,074,192	-52.3%
Total Capital Outlay	$677,058,514	$354,987,560	$584,613,001	$475,780,921	$227,074,192	-52.3%
Total Expenditures	**$863,332,411**	**$556,552,816**	**$864,304,490**	**$741,327,687**	**$495,305,379**	**-33.2%**

General Fund

General Fund Overview

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 City Council, Legal Services, Special Services, City Manager's Office, Finance, People and Culture, Information Technology, Geographic Information System (GIS), Communications, Municipal Court, Planning and Development Services, Building Inspection, Police, Public Works Administration, Streets and Drainage, Fleet, Facilities Maintenance, Engineering (Transportation), Development Engineering, Engineering Services, Library, Pflugerville Animal Welfare Services, and Parks & Recreation departments.



Summary

The General Fund Summary section includes revenue summary information, expenditure summary information, and departmental detail information for the FY27 proposed budget, while providing a comparison to FY26 year-end budget projections. ***Additional expenditure details are reported within the department's summary pages.***

This fund is projecting $65.8M of revenue for FY27, which represents an increase of 4.7% over the FY26 projections. The City is experiencing flattening sales tax trends and reduced property tax valuations. The increase in property tax represents the value gained from new property on the tax roll. The Travis County Emergency Medical Service subsidy of $600K is included in the Intergovernmental revenue in FY27.

Budgeted total recurring expenditures of $65.8M are an increase of 4.5% over the FY26 projections. The personnel costs increased 6.9% over FY26 projections and include a 3% increase to the base pay for cost-of-living adjustment and 8% health insurance cost increases. For any vehicles and equipment bought during FY26, a vehicle fee has been added to FY27, which will be allocated to the Vehicle and Equipment Replacement Fund to be able to cash fund the replacement of these assets at useful life. To balance the budget where recurring revenue equals recurring expenses, reductions were made to total positions funded.

This budget includes capital and one-time expenditures that are detailed in the Budget Overview section of this document.

The General Fund must maintain, at a minimum, 25% of recurring expenditures in fund balance reserves. Based on the ending fund balances represented below, the General Fund will have a 31% reserve at the end of FY26. The FY27 budget includes additional one-time requests and capital outlay that draw the fund balance reserve down to 26%.

Comprehensive Fund Summary

City of Pflugerville | Fiscal Year 2027 Fund Summary

General Fund Summary

	FY25 Amended Budget	FY25 Actual	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$ 25,507,973	$ 25,507,973	$ 21,718,914	$ 21,718,914	$ 19,719,132
Recurring Revenue	$ 66,979,325	$ 66,448,458	$ 64,380,449	$ 62,920,093	$ 65,848,141
Recurring Expenditures					
Personnel Services	$ 43,630,612	$ 42,646,158	$ 44,593,394	$ 43,576,798	$ 46,425,386
Operating Expenditures	$ 24,119,127	$ 25,247,847	$ 21,477,632	$ 20,722,295	$ 22,316,435
Economic Development/TIRZ	$ 1,600,000	$ 1,340,166	$ 1,285,000	$ 1,185,000	$ 1,253,000
Debt Service**	$ -	$ -	$ -	$ -	$ -
Transfer to VERF	$ -	$ -	$ 610,000	$ 610,000	$ -
Cost Allocation	$ (3,099,999)	$ (3,099,999)	$ (3,059,847)	$ (3,059,847)	$ (4,146,680)
Total Recurring Expenditures	$ 66,249,740	$ 66,134,172	$ 64,906,179	$ 63,034,246	$ 65,848,141
Excess (Deficiency) of Over (Under) Expenditures	$ 729,585	$ 314,286	$ (525,730)	$ (114,153)	$ -
Non-Recurring Expenditures					
Transfer to VERF	$ -	$ -	$ -	$ -	$ 1,640,000
Capital Outlay and One-Time *	$ 6,016,594	$ 4,103,346	$ 2,038,773	$ 1,885,629	$ 1,190,028
Total Non-Recurring Expenditures	$ 6,016,594	$ 4,103,346	$ 2,038,773	$ 1,885,629	$ 2,830,028
Total Expenditures	$ 72,266,334	$ 70,237,517	$ 66,944,952	$ 64,919,875	$ 68,678,169
Net Change	$ (5,287,009)	$ (3,789,059)	$ (2,564,503)	$ (1,999,782)	$ (2,830,028)
Ending Fund Balance	$ 20,220,964	$ 21,718,914	$ 19,154,411	$ 19,719,132	$ 16,889,104
Fund Balance Reserve %	31%	33%	30%	31%	26%



Revenues

The transfer from the Water and Wastewater Fund was previously coded in the Franchise Fees line in FY25. This has been moved to show as a transfer. Development Fees include a transfer from the Tree Escrow Fund of $521K.

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Property Tax	$28,517,000	$28,045,802	$29,168,275	$28,846,443	$30,155,089	4.5%
Sales Tax	$20,365,250	$19,809,973	$20,310,289	$19,954,700	$19,954,700	-
Franchise Fees	$6,022,300	$6,731,047	$3,182,845	$3,367,140	$3,750,150	11.4%
Other Taxes	$197,660	$197,552	$207,500	$189,588	$199,067	5.0%
Development Fees	$6,924,007	$3,269,917	$2,709,500	$2,648,543	$3,271,000	23.5%
Fines and Fees	$622,000	$776,708	$686,500	$840,377	$783,500	-6.8%
Recreational	$820,000	$1,024,891	$1,220,000	$935,870	$975,000	4.2%
Other Revenue	$343,000	$3,676,820	$238,149	$315,558	$181,450	-42.5%
Interest Income	$2,000,000	$1,452,231	$1,492,194	$1,058,640	$1,050,000	-0.8%
Economic Dev Incentives	$427,108	$632,145	$589,234	$651,511	$743,941	14.2%
Charges for Services	-	$54,946	$30,000	$20,000	$20,000	-
Intergovernmental	$741,000	$623,321	$856,258	$902,618	$1,164,244	29.0%
Transfer	-	$153,106	$3,689,705	$3,189,105	$3,600,000	12.9%
Total Revenues	**$66,979,325**	**$66,448,459**	**$64,380,449**	**$62,920,093**	**$65,848,141**	**4.7%**

Expenditures by Department

The City Council expenditures were previously reported within the City Manager's Office department. A separate department for City Council was created in FY27 to reflect better transparency. Public Works Services has been converted into Engineering Services as an administrative department for all engineering departments across funds. The Field Operations department was replaced with the Public Works Administration, which supports all public works departments across funds. Additional expenditure details are provided in the department pages.

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Building Inspection	$1,272,742	$905,252	$1,085,551	$793,222	$1,082,847	36.5%
City Council	-	-	-	-	$68,123	-
City Manager's Office	$2,239,895	$2,343,501	$2,670,049	$2,637,215	$2,559,089	-3.0%
Communications	$838,053	$784,818	$604,139	$580,817	$713,178	22.8%
Municipal Court	$477,269	$406,317	$451,638	$436,486	$491,604	12.6%
Development Engineering	$959,294	$808,004	$962,457	$659,991	$737,335	11.7%
Engineering	$1,677,489	$866,560	$1,622,495	$1,286,033	$742,779	-42.2%
Engineering Services	$784,543	$643,844	$644,002	$597,170	$1,375,402	130.3%
Facilities Maintenance	$1,784,910	$1,279,410	$1,172,125	$1,140,569	$1,618,395	41.9%
Finance	$1,810,516	$1,712,424	$1,434,877	$1,476,176	$1,511,700	2.4%
Fleet	$2,561,020	$2,275,459	$1,610,309	$1,654,613	$1,214,991	-26.6%
Geographic Information System	$596,376	$598,286	$602,763	$548,462	$472,363	-13.9%
Informational Technology	$4,737,738	$4,060,175	$3,657,914	$3,646,004	$4,440,231	21.8%
Legal Services	$477,263	$538,410	$722,543	$725,006	$549,950	-24.1%
Library	$2,687,799	$2,606,166	$2,445,002	$2,459,251	$2,561,302	4.1%
Parks & Recreation	$12,377,743	$11,268,623	$10,007,232	$9,835,608	$9,252,070	-5.9%
People and Culture	$1,391,753	$1,383,324	$1,279,105	$1,239,461	$1,231,894	-0.6%
Pflugerville Animal Welfare Services	$1,438,139	$1,346,280	$1,438,727	$1,378,635	$1,420,264	3.0%
Planning & Development Services	$2,535,824	$1,989,946	$3,007,608	$2,834,357	$2,505,540	-11.6%
Police - Administration	$3,737,620	$3,878,166	$3,613,169	$3,690,039	$4,057,752	10.0%
Police - Criminal Investigations	$2,689,704	$3,451,123	$3,344,491	$3,360,277	$3,423,164	1.9%
Police - Patrol	$9,644,953	$9,195,630	$9,891,543	$9,918,812	$10,520,487	6.1%
Police - Special Operations	$2,082,663	$2,085,688	$1,587,969	$1,352,677	$1,969,641	45.6%
Police - Support Services	$2,752,332	$2,730,838	$2,876,587	$2,822,304	$2,599,586	-7.9%
Public Works Administration	$603,097	$645,532	$611,603	$582,600	$708,074	21.5%
Special Services	$4,030,895	$6,713,809	$4,013,495	$4,125,765	$6,129,200	48.6%
Streets and Drainage	$6,076,704	$5,719,851	$5,587,560	$5,138,325	$4,721,209	-8.1%
Total Expenditures	**$72,266,334**	**$70,237,437**	**$66,944,952**	**$64,919,875**	**$68,678,169**	**5.8%**

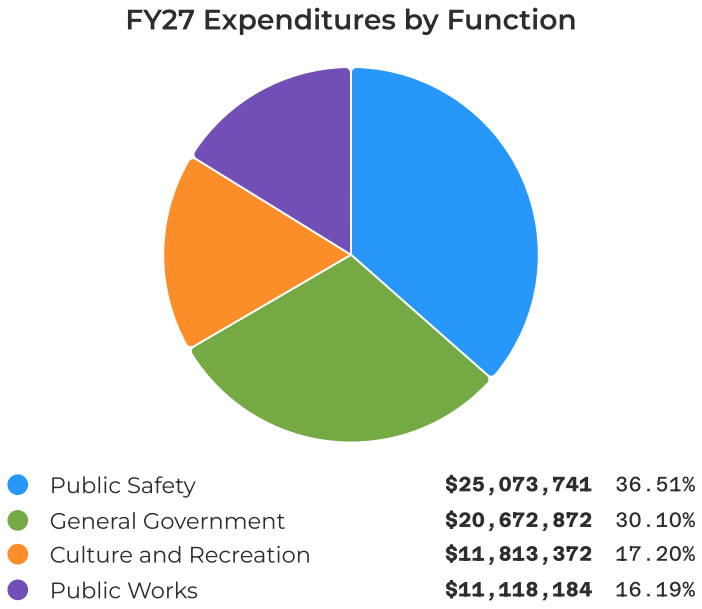
Expenditures by Function

The **General Government** category is made up of the following departments: City Council, City Manager's Office, Legal Services, Special Services, Finance, People and Culture, Information Technology, Geographic Information System (GIS), Communications, Municipal Court, and Planning and Development Services.

The **Public Safety** category is made up of Police, Building Inspection, and Pflugerville Animal Welfare Services (PAWS).

The **Public Works** category is made up of Public Works Administration, Streets and Drainage, Fleet, Facilities Maintenance, Engineering Services, Transportation Engineering, and Development Engineering.

Culture and Recreation is made up of the following departments: Parks & Recreation, and Library.



Expenditures by Expense Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$31,373,634	$30,973,797	$32,126,188	$31,241,710	$33,356,755	6.8%
Benefit	$12,086,978	$11,441,102	$12,083,391	$12,335,088	$13,232,361	7.3%
Total Personnel	$43,460,612	$42,414,899	$44,209,579	$43,576,798	$46,589,116	6.9%
Operating						
Benefit	$170,000	$194,394	$155,000	$128,539	$159,000	23.7%
Supplies & Material	$2,241,258	$2,119,982	$1,723,162	$1,704,551	$1,759,628	3.2%
Other	$2,210,035	$2,035,564	$1,507,469	$1,806,821	$2,379,530	31.7%
Maintenance & Repairs	$3,277,304	$3,636,044	$3,203,095	$3,293,404	$2,813,435	-14.6%
Staff Development	$790,939	$648,214	$610,382	$453,720	$631,216	39.1%
Occupancy	$1,503,145	$1,603,717	$1,427,145	$1,403,915	$1,675,350	19.3%
Contractual	$14,096,446	$12,166,320	$14,071,822	$12,655,881	$13,424,575	6.1%
Total Operating	$24,289,127	$22,404,237	$22,698,075	$21,446,832	$22,842,733	6.5%
Transfers						
Transfers	-	-	$610,000	$610,000	$1,640,000	168.9%
Total Transfers	-	-	$610,000	$610,000	$1,640,000	168.9%
Development Agreement						
Dev Agreements	$1,600,000	$708,631	$1,285,000	$1,185,000	$1,253,000	5.7%
Total Development Agreement	$1,600,000	$708,631	$1,285,000	$1,185,000	$1,253,000	5.7%
Debt Service						
Debt	-	$3,641,041	-	-	-	-
Total Debt Service	-	$3,641,041	-	-	-	-
Cost Allocation						
Cost Allocation	-$3,099,999	-$3,099,999	-$3,059,847	-$3,059,847	-$4,146,680	35.5%
Total Cost Allocation	-$3,099,999	-$3,099,999	-$3,059,847	-$3,059,847	-$4,146,680	35.5%
Capital Outlay						
Capital Outlay	$6,016,594	$4,168,628	$1,202,145	$1,161,093	$500,000	-56.9%
Total Capital Outlay	$6,016,594	$4,168,628	$1,202,145	$1,161,093	$500,000	-56.9%
Total Expenditures	**$72,266,334**	**$70,237,437**	**$66,944,952**	**$64,919,875**	**$68,678,169**	**5.8%**

City Council

The City Council Department budget provides funding for the operational and administrative costs associated with the City's seven elected council members. This includes support for council activities, meeting-related expenses, and essential resources that enable council members to carry out their responsibilities.



FY27 Budget Highlights

This is a new department this fiscal year. This budget was previously included in the City Manager's Department. This has been broken out in its own department to show better transparency and tracking of these expenses.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Operating						
Supplies & Material	-	-	-	-	$850	-
Other	-	-	-	-	$17,350	-
Staff Development	-	-	-	-	$43,323	-
Contractual	-	-	-	-	$6,600	-
Total Operating	-	-	-	-	$68,123	-
Total Expenditures	**-**	**-**	**-**	**-**	**$68,123**	**-**

Legal Services

The Legal Services budget manages and centralizes legal fees, encompassing general legal services, litigation fees, and court prosecutor costs.

FY27 Budget Highlights

Personnel

- Reclassed Paralegal position to an Assistant City Attorney.

Operating

- Other category includes an amount for third-party litigation fees.
- Contractual category is going down due to the transition from outside legal to in-house legal.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	-	-	$296,738	$193,000	$399,433	107.0%
Benefit	-	-	$85,003	$54,142	$111,773	106.4%
Total Personnel	-	-	$381,742	$247,142	$511,206	106.8%
Operating						
Supplies & Material	-	-	$11,874	$3,700	$500	-86.5%
Other	$113,190	$82,205	$3,000	$267,500	$50,500	-81.1%
Staff Development	-	-	$10,927	$5,464	$11,057	102.4%
Contractual	$364,073	$456,206	$315,000	$201,200	$3,000	-98.5%
Total Operating	$477,263	$538,410	$340,801	$477,864	$65,057	-86.4%
Cost Allocation						
Cost Allocation	-	-	-	-	-$26,313	-
Total Cost Allocation	-	-	-	-	-$26,313	-
Total Expenditures	**$477,263**	**$538,410**	**$722,543**	**$725,006**	**$549,950**	**-24.1%**

FY26 Accomplishments

- Established internal legal procedures, templates, and workflows to ensure consistent legal support.
- Started reviewing and updating City policies for legal compliance and risk mitigation.
- Helped transition the City from outside legal services to a city department, including the hiring of an Asst. City Attorney.
- Supported efforts of outside counsel defending the City in several lawsuits.
- Worked to create forms for legal documents to provide efficiencies for City operations.

FY27 Goals

- Build a centralized legal document library with templates, memos, and FAQs.
- Launch a legal training program for Council, boards, and city personnel on key municipal laws.
- Assist with monitoring legislative changes and draft ordinance updates as needed.
- Continue reviewing the City's standard contracts to create forms for use by departments.
- Review City’s Code of Ordinances for necessary updates and revisions, to include a review of the City's water conservation regulations.
- Work to fulfill priorities established by City Council as to the daily and longer-term goals and objectives for the City government.
- Monitor the 90th Texas Legislative session, provide analysis to City Council and city personnel, and prepare a final report on necessary actions to be taken by the City.

Special Services

The Special Services budget consolidates specific expenditures that benefit all departments, including property and general liability insurance, economic incentives, utilities, leases, and professional services, enhancing processing efficiency.

FY27 Budget Highlights

Operating

- Occupancy costs have been increased to account for additional utilities and property insurance for new facilities opening up during FY27.
- Contractual costs increased for Emergency Medical Services.

Capital/One-time (paid from available fund balance)

- Transfer to the Vehicle and Equipment Replacement Fund for fleet identified for replacement in FY27.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Benefit	-	-$48,902	-$244,400	-	-	-
Total Personnel	-	-$48,902	-$244,400	-	-	-
Operating						
Other	-	$4,518	$5,000	-	-	-
Occupancy	$1,073,895	$1,020,679	$997,895	$964,565	$1,215,000	26.0%
Contractual	$1,357,000	$1,387,842	$1,360,000	$1,366,200	$2,021,200	47.9%
Total Operating	$2,430,895	$2,413,039	$2,362,895	$2,330,765	$3,236,200	38.8%
Transfers						
Transfers	-	-	$610,000	$610,000	$1,640,000	168.9%
Total Transfers	-	-	$610,000	$610,000	$1,640,000	168.9%
Development Agreement						
Dev Agreements	$1,600,000	$708,631	$1,285,000	$1,185,000	$1,253,000	5.7%
Total Development Agreement	$1,600,000	$708,631	$1,285,000	$1,185,000	$1,253,000	5.7%
Debt Service						
Debt	-	$3,641,041	-	-	-	-
Total Debt Service	-	$3,641,041	-	-	-	-
Total Expenditures	**$4,030,895**	**$6,713,809**	**$4,013,495**	**$4,125,765**	**$6,129,200**	**48.6%**

City Manager's Office

The City Manager is responsible for the administration of municipal affairs and oversees the City's day-to-day operations. The City Manager prepares recommendations and implements the policy direction approved by the Mayor and City Council. The City Secretary's Office is located with the City Manager's Office. The City Secretary provides administrative support to the City Manager and oversees the City's agendas and minutes, resolutions and ordinances, elections, open records, and records management program.



FY27 Budget Highlights

Personnel

- Police Records function will report to the City Secretary. This will move five (5) positions from the Police Support Services division.
- Management Analyst position is unfunded.

Operating

- Supplies and materials category increased to better categorize receipts and purchases for record retention, including banker boxes and electronic ordinance recording.
- Increase in Cost Allocation to include funding from The Monarch Fund.

Capital/One-time (paid from available fund balance)

- The Personnel category includes the City Manager position transition plan.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$1,491,872	$1,526,372	$1,775,445	$1,691,112	$1,995,607	18.0%
Benefit	$576,063	$563,697	$596,117	$664,341	$798,396	20.2%
Total Personnel	$2,067,935	$2,090,069	$2,371,562	$2,355,453	$2,794,003	18.6%
Operating						
Supplies & Material	$14,100	$6,465	$4,500	$4,200	$6,780	61.4%
Other	$157,935	$120,587	$328,155	$337,221	$88,200	-73.8%
Staff Development	$47,650	$41,495	$42,557	$39,835	$42,033	5.5%
Contractual	$358,500	$491,110	$329,500	$306,731	$79,500	-74.1%
Total Operating	$578,185	$659,657	$704,712	$687,987	$216,513	-68.5%
Cost Allocation						
Cost Allocation	-$406,225	-$406,225	-$406,225	-$406,225	-$451,427	11.1%
Total Cost Allocation	-$406,225	-$406,225	-$406,225	-$406,225	-$451,427	11.1%
Total Expenditures	**$2,239,895**	**$2,343,501**	**$2,670,049**	**$2,637,215**	**$2,559,089**	**-3.0%**

FY26 Accomplishments

- Initiated the transition into the new City Hall and The Monarch by preparing city personnel, engaging the public, and preparing for a community-focused ribbon-cutting event.
- Strengthened transparent, effective, and community-focused city governance by facilitating and supporting the Charter Review Commission's review of the City Charter.
- Supported a thriving organizational culture to enhance internal communication, recognize employee contributions, and strengthen cross-departmental collaboration.
- Transitioned Emergency Medical Services (EMS) to Travis County Emergency Services District #2.
- Facilitated a seamless transition from external to internal legal services to enhance responsiveness, improve operational efficiency, and maximize service value while ensuring continuity of legal operations.
- Attracted high-quality tenants for the Downtown East project that complement and strengthen the existing downtown business mix to foster an economically resilient environment.
- Collaborated and contributed to professional associations to promote effective, transparent, and accountable governance by serving on boards and committees, offering job shadow opportunities for emerging professionals, and presenting at professional conferences.
- Added to Pflugerville's public art collection, featuring a Nessie sculpture at Lake Pflugerville and a mural "Daydreams in Bloom" within the Trail Mix Art Gallery along the W. Gilleland Creek Trail.

FY27 Goals

- Establish operational workflows and customer service standards to streamline efficiencies and build trust with the public through quality service delivery.
- Promote the City, attract corporate partnerships, and increase tourism to enhance the city's economic growth.
- Attract and retain high-quality tenants for downtown that complement and strengthen the existing downtown business mix to foster an economically resilient environment.
- Activate and optimize the new City Hall and The Monarch by supporting team integration and delivering meaningful public-facing programs.
- Continue to grow the public art collection and prioritize public art in downtown Pflugerville.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Output				
Number of Open Records Requests Processed	3,657	3,700	3,500	3,600
Number of Records Trainings Held	9	9	9	9



People and Culture

The People and Culture Department handles human resources activities while fostering a supportive environment for individual and organizational success. The team collaborates with City departments to attract, develop, and retain a diverse workforce aligned with the City's vision and PFIRST core values, managing employee relations, development, and organizational culture.



FY27 Budget Highlights

Personnel

- One Talent Acquisition Specialist on the P+C team will be located at the Monarch Recreation Center and funded by The Monarch Fund to support the ongoing recruitment, hiring, and onboarding of The Monarch personnel.

Operating

- Increases in other professional fees and recruiting, related to costs associated with recruiting and hiring The Monarch personnel.
- Increase in recruiting budget for police physicals for current personnel and new hires.
- Biennial Staff Engagement Survey.
- Increase in Cost Allocation to include funding from The Monarch Fund.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$767,289	$755,167	$833,979	$800,860	$835,867	4.4%
Benefit	$255,588	$236,808	$261,636	$267,435	$294,399	10.1%
Total Personnel	$1,022,877	$991,975	$1,095,615	$1,068,295	$1,130,266	5.8%
Operating						
Benefit	$170,000	$194,394	$155,000	$128,539	$159,000	23.7%
Supplies & Material	$8,300	$10,431	$4,220	$3,100	$4,500	45.2%
Other	$217,000	$206,226	$92,002	$100,652	$139,875	39.0%
Staff Development	$58,491	$56,082	$10,215	$11,317	$12,088	6.8%
Contractual	$157,985	$167,115	$164,952	$170,457	$163,700	-4.0%
Total Operating	$611,776	$634,249	$426,390	$414,066	$479,163	15.7%
Cost Allocation						
Cost Allocation	-$242,900	-$242,900	-$242,900	-$242,900	-$377,535	55.4%
Total Cost Allocation	-$242,900	-$242,900	-$242,900	-$242,900	-$377,535	55.4%
Total Expenditures	**$1,391,753**	**$1,383,324**	**$1,279,105**	**$1,239,461**	**$1,231,894**	**-0.6%**



FY26 Accomplishments

- Developed an Individual Development Plan (IDP) form to prepare and develop future leaders in the City.
- Developed and implemented a comprehensive safety training program tailored to City employees across various departments to enhance safety awareness and continue building a strong safety-first culture.
- Collaborated with City personnel and Emergency Management inter-agency partners to maintain effective response plans, evacuation routes, drills, and communication systems for all City facilities.
- Streamlined recruitment processes and reduce onboarding duration to minimize vacancy durations and sustain productivity across departments.
- Transitioned all paper-based personnel files into a secure digital archive, improving accessibility and reducing manual record-keeping.
- Implemented a robust learning management system that maintains comprehensive training records, tracks employee progress, and supports the creation of individualized training plans.
- Created and delivered three new in-house leadership training courses to strengthen personnel skills and support organizational development.

FY27 Goals

- Implement succession planning training for managers and training for the Individual Development Plan (IDP) process.
- Successfully recruit, hire, and onboard all necessary personnel for the Monarch Recreation Center, ensuring team readiness and alignment with the center's opening timeline and performance expectations.
- Restore and redesign Pflugerville University employee development program to provide learning opportunities and professional growth for employees working at all levels in the City.
- Conduct and promote the biennial employee engagement survey to achieve strong participation rates, assess employee satisfaction, identify organizational improvement opportunities, and support initiatives that enhance workplace culture and performance.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Input				
Regular Employee Hires	96	100	100	300
Seasonal Employee Hires	99	130	120	120
Output				
Pfun Committee Events	12	10	11	12
In-Person Trainings Hosted	33	20	23	25
Wellness Events Held	11	12	11	15
Efficiency				
TML claims filed within the first 7 days	97%	98%	99%	99%
Jobs posted within two business days of request	95%	97%	99%	99%
Effectiveness				
Wellness Incentive Participation	92%	95%	92%	92%
Utilization of Employee Assistance Plan (EAP)	6%	8%	5%	6%
City medical plan enrollment	96%	96%	94%	96%
P+C Statistics				
Voluntary Turnover Rate	12%	7%	13%	13%
Involuntary Turnover Rate	7%	5%	4%	5%

Finance & Utility Billing

The Finance Department provides comprehensive financial services, including budget preparation, financial statements, payroll processing, cash collections, vendor payments, investment management, debt management, purchasing, and supervising the operations of the Utility Billing Department.



The Utility Billing Department monitors and manages the business and service components of all water, wastewater, trash, and recycling services for utility customers in the City and its service area. Utility Billing assists customers with account connections and disconnections, service needs, payments, and account inquiries.

FY27 Budget Highlight

Personnel

- Utility Billing team increased by one full-time position during FY26 and also experienced multiple vacancies during FY26.
- Finance Purchasing Manager position unfunded (FY26 Amended Budget was reduced from salary savings).

Operating

- Finance Staff Development category increased to add a prime purchasing membership for the City.
- In the Finance Contractual category, Travis Central Appraisal District (TCAD) annual fees continue to increase annually with the increase in assessed values. This year's increase is 4% or $15,000 over the projected FY26 amount.
- Finance Other category includes advertising that experienced a slight increase.

Expenditures

Expenditures by Department

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
General Government						
Finance						
Personnel						
Salary	$1,341,901	$1,276,138	$1,062,153	$1,084,785	$1,085,916	0.1%
Benefit	$495,619	$450,835	$429,412	$417,962	$419,074	0.3%
Total Personnel	$1,837,520	$1,726,972	$1,491,565	$1,502,747	$1,504,990	0.1%
Operating						
Supplies & Material	$30,296	$30,861	$24,697	$27,846	$25,793	-7.4%
Other	$2,500	$2,027	$1,500	$2,600	$2,500	-3.8%
Staff Development	$38,755	$36,899	$14,360	$16,646	$19,110	14.8%
Contractual	$547,965	$562,184	$509,123	$532,705	$539,037	1.2%
Total Operating	$619,516	$631,972	$549,680	$579,797	$586,440	1.1%
Cost Allocation						
Cost Allocation	-$646,520	-$646,520	-$606,368	-$606,368	-$579,730	-4.4%
Total Cost Allocation	-$646,520	-$646,520	-$606,368	-$606,368	-$579,730	-4.4%
Total Finance	$1,810,516	$1,712,424	$1,434,877	$1,476,176	$1,511,700	2.4%
Total General Government	$1,810,516	$1,712,424	$1,434,877	$1,476,176	$1,511,700	2.4%
Utility						
Utility Billing						
Personnel						
Salary	$335,827	$321,286	$436,541	$405,188	$489,803	20.9%
Benefit	$153,816	$138,752	$177,666	$182,806	$229,107	25.3%
Total Personnel	$489,643	$460,038	$614,207	$587,994	$718,910	22.3%
Operating						
Supplies & Material	$79,900	$77,636	$79,270	$76,063	$68,900	-9.4%
Other	-	$1,162	-	-	-	-
Staff Development	$6,900	$3,302	$3,675	$3,400	$3,925	15.4%
Contractual	$269,240	$151,034	$266,840	$260,300	$226,000	-13.2%
Total Operating	$356,040	$233,134	$349,785	$339,763	$298,825	-12.0%
Total Utility Billing	$845,683	$693,172	$963,992	$927,757	$1,017,735	9.7%
Total Utility	$845,683	$693,172	$963,992	$927,757	$1,017,735	9.7%
Total Expenditures	**$2,656,199**	**$2,405,596**	**$2,398,869**	**$2,403,933**	**$2,529,435**	**5.2%**

FY26 Accomplishments

- Engaged customers in tracking water usage, detecting leaks, and promoting water conservation through enhanced outreach and promotion of the WaterSmart portal.
- Increased e-bill sign-ups, electronic payments, and online account updates through targeted outreach to improve efficiency and decrease paper billing and mailing costs.
- Maintained the City's high credit rating of AA+, lowering the borrowing costs to keep more funds available for community improvements.
- Increased efficiency and security by promoting electronic vendor payments as an alternative to producing checks, ensuring timely, secure transactions that support reliable service delivery.
- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY26 budget document, recognizing excellence in transparency and content.
- Received the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) FY25, recognizing high-quality financial reporting.
- Integrated work order software with utility billing software to eliminate duplicate entries, reallocating personnel efforts toward customer service.
- Implemented a module in our Utility Billing software that streamlines customer communication, also providing automated customer information.
- Improved customer experience and reduced operational costs by consolidating the utility payment platform into the WaterSmart portal, creating a single sign-on for water customers, and reducing processing fees.

FY27 Goals

- Apply for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY27 budget document, recognizing excellence in transparency and content.
- Apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) FY26, recognizing high-quality financial reporting.
- Maintain the City's high credit rating of AA+, lowering the borrowing costs to keep more funds available for community improvements.
- Streamline and create a Utility Billing Policy that standardizes procedures, promotes transparency and accountability, and is easily accessible and understandable to customers.
- Engage customers in tracking water usage, detecting leaks, and promoting water conservation through enhanced outreach and promotion of the WaterSmart portal.
- Increase e-bill sign-ups, electronic payments, and online account updates through targeted outreach to improve efficiency and decrease paper billing and mailing costs.

FY27 Performance Measures

Finance	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Fiscal Responsibility				
Credit Rating	- KBRA: AA+ S&P: AA+	- KBRA: AA+ S&P: AA+	- KBRA: AA+ S&P: AA+	- KBRA: AA+ S&P: AA+
Output				
Number of Payments Processed	9,815	11,900	9,500	10,000
Number of Payments Paid Through P-Card	12,936	12,656	10,800	11,860
Effectiveness				
Bank Recons Completed By 10th Day	50%	75%	75%	83%
Percent of Electronic Vendor Payments	37%	35%	47%	57%

Utility Billing	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Active Accounts	24,943	25,500	25,500	26,010
Connects (move in)	2,784	4,000	2,900	3,000
Disconnects (move out)	2,361	3,200	2,500	2,600
Number of new users on the account web portal	3,708	2,000	3,850	4,000
Percentage of Customers on Bank Draft	18%	27%	20%	30%
Percentage of WaterSmart Portal Users	18%	30%	23%	45%
Percentage of Customers Receiving E-Bills	58%	68%	65%	70%

Information Technology (IT)

The Information Technology (IT) Department provides leadership and technical solutions for City operations, manages hardware and software procurement, and enhances communication and collaboration across departments. The department also ensures public access to City services and information.

FY27 Budget Highlights

Operating

- Contractual increased with additional maintenance contracts for IT programs and Citywide software contracts.
- Other category increased with the re-establishment of the computer replacement program (this was put on hold for FY26).
- Increase in Cost Allocation to include funding from The Monarch Fund.

Capital/One-time (paid from available fund balance)

- The Other category includes FY26 computer replacements that were unfunded last year.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$964,049	$984,398	$1,000,253	$1,002,800	$1,029,990	2.7%
Benefit	$349,109	$366,175	$374,366	$395,222	$406,062	2.7%
Total Personnel	$1,313,158	$1,350,573	$1,374,619	$1,398,022	$1,436,052	2.7%
Operating						
Supplies & Material	$136,340	$108,820	$42,200	$16,203	$18,200	12.3%
Other	$353,600	$316,736	$700	$1,186	$558,200	46,965.8%
Maintenance & Repairs	$10,000	$91,251	$10,000	$14,530	$15,000	3.2%
Staff Development	$41,215	$29,879	$21,920	$16,180	$28,949	78.9%
Contractual	$3,031,440	$2,401,961	$2,568,420	$2,559,828	$2,896,836	13.2%
Total Operating	$3,572,595	$2,948,647	$2,643,240	$2,607,927	$3,517,185	34.9%
Cost Allocation						
Cost Allocation	-$359,945	-$359,945	-$359,945	-$359,945	-$513,006	42.5%
Total Cost Allocation	-$359,945	-$359,945	-$359,945	-$359,945	-$513,006	42.5%
Capital Outlay						
Capital Outlay	$211,930	$120,901	-	-	-	-
Total Capital Outlay	$211,930	$120,901	-	-	-	-
Total Expenditures	**$4,737,738**	**$4,060,175**	**$3,657,914**	**$3,646,004**	**$4,440,231**	**21.8%**

FY26 Accomplishments

- Coordinated dedicated fiber service for the Library to provide a stable, high-speed connection to the new City Hall network to maintain uninterrupted connectivity during network infrastructure transitions.
- Explored and implemented an artificial intelligence (AI) based chat system to help employees quickly find information in internal documents to improve internal and external customer service.
- Transitioned the City's existing email security system to strengthen protection against spam, phishing attempts, and malware threats.
- Continued advancing technology initiatives to support a seamless transition to the new City Hall in FY27.
- Procured updated network hardware and centralized management tools to ensure reliable communication and system performance at the new City Hall and the Monarch multi-generational recreation center.
- Rerouted the school district's police network through the City's Police Department network to keep dispatch running smoothly during the City Hall relocation.
- Updated to a new centralized security platform that manages authentication, which safeguards the City's network from cybersecurity threats.

FY27 Goals

- Upgrade the City's server and storage infrastructure to support daily operations and allow employees to reliably serve residents.
- Establish the core network and essential services at the new City Hall, the Monarch multi-generational recreation center, and the new Public Works Facility to ensure a seamless opening and stable ongoing operations.
- Transition to a new data-security platform that detects unusual activity and automates responses to protect the integrity of City data.
- Assess opportunities to create and integrate artificial intelligence (AI) tools into City operations to support operational efficiency and improve service delivery.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
	Actual	**Estimate**	**Projected**	**Estimate**
Help Desk Tickets Received	6,482	7,500	5,924	6,200
Network Equipment Supported (Switches and Routers)	66	80	68	91
Computers Replaced	121	0	0	208
Server Supported (Virtual and Hosts)	112	115	121	126
Email Attacks Prevented	-	-	3,276	3,500



Geographic Information System (GIS)

The Geographic Information System (GIS) Department maintains and provides geographic information, supporting City departments with applications, interactive web tools, maps, and downloadable files for community and development use.



FY27 Budget Highlights

Cost Allocation

- Added cost allocation to the Water and Wastewater Fund based on support provided.

Capital/One-time (paid from available fund balance)

- The Contractual category includes a software upgrade and transition to cloud storage.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$338,715	$346,027	$353,725	$340,000	$363,165	6.8%
Benefit	$125,181	$125,346	$132,323	$124,374	$133,850	7.6%
Total Personnel	$463,896	$471,373	$486,048	$464,374	$497,015	7.0%
Operating						
Other	$1,000	-	-	-	-	-
Staff Development	$7,180	$6,662	$3,598	$3,088	$2,438	-21.1%
Contractual	$124,300	$120,251	$113,118	$81,000	$229,010	182.7%
Total Operating	$132,480	$126,913	$116,716	$84,088	$231,448	175.2%
Cost Allocation						
Cost Allocation	-	-	-	-	-$256,100	-
Total Cost Allocation	-	-	-	-	-$256,100	-
Total Expenditures	**$596,376**	**$598,286**	**$602,763**	**$548,462**	**$472,363**	**-13.9%**

FY26 Accomplishments

- Implemented a mowing map application to improve city mowing contract management, ensure accurate acreage data, and streamline communication across departments.
- Integrated the City's document management system with the GIS system to create a searchable digital archive, assisting personnel in locating records faster, and improving response times to open records requests.
- Continued to enhance the mobile experience and accessibility of online interactive maps to make it easier for the community to access information and stay informed about projects and developments in the city.
- Evaluated and implemented artificial intelligence (AI) tools to enhance the GIS system, focusing on improving data analytics and automation.

FY27 Goals

- Create a public-facing dashboard that provides access to mowing frequency and progress updates, improving transparency and helping residents stay informed.
- Enhance the Report a Problem tool to improve user experience and strengthen performance metrics for service response and resolution.
- Implement artificial intelligence (AI) tools that streamline internal workflows and deliver end-user assistance through automation, improving efficiency, consistency, and service delivery.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
	Actual	**Estimate**	**Projected**	**Estimate**
Output				
Help Desk Tickets Received	859	800	640	600
End Users Supported	317	320	351	351
Council, Boards, and Commission exhibits	76	103	76	76
Servers Supported	9	11	15	15
Applications Supported	11	18	17	17

Communications

The Communications Department delivers information about the City and key messages to the community. It oversees the City's website, social media, event promotion, news releases, print materials, branding, messaging, and PfTV media. The department ensures consistent internal and external communications and engages stakeholders through alerts and updates.

FY27 Budget Highlights

Personnel

- Reduce total positions by one (1) with the reclassification of the Downtown & Tourism Manager position to Parks & Recreation Department (FY26 Amended Budget was reduced from salary savings).

Operating

- Contractual category increased for the Biennial Community Survey.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$656,249	$560,656	$515,782	$500,659	$616,021	23.0%
Benefit	$218,600	$187,055	$212,315	$191,240	$223,240	16.7%
Total Personnel	$874,849	$747,711	$728,097	$691,899	$839,261	21.3%
Operating						
Supplies & Material	$41,981	$58,966	$32,000	$43,983	$46,180	5.0%
Other	$64,550	$66,508	$24,150	$29,274	$23,488	-19.8%
Staff Development	$15,373	$14,357	$8,592	$7,061	$8,575	21.4%
Contractual	$35,000	$90,975	$5,000	$2,300	$33,300	1,347.8%
Total Operating	$156,904	$230,807	$69,742	$82,618	$111,543	35.0%
Cost Allocation						
Cost Allocation	-$193,700	-$193,700	-$193,700	-$193,700	-$237,626	22.7%
Total Cost Allocation	-$193,700	-$193,700	-$193,700	-$193,700	-$237,626	22.7%
Total Expenditures	**$838,053**	**$784,818**	**$604,139**	**$580,817**	**$713,178**	**22.8%**

FY26 Accomplishments

- Developed and implemented a messaging plan to increase community subscriptions to Pf Alert text notifications, ensuring residents stay informed about local news, weather updates, and emergency alerts.
- Provided communications for the Your Input, Our Action to share 2025 Community Survey results and budget priorities, highlighting community feedback and the City's responsive actions.
- Implemented Pf on the Move, a new communications initiative incorporating video and social media to effectively educate and engage the public about City services, enhancing transparency and accessibility.
- Enhanced digital recruitment strategies to attract qualified talent and strengthen the City’s reputation as an employer of choice.
- Released the new Pflugerville Pfinds video series to promote local Pflugerville businesses, including restaurants, attractions, and retail, for local community members and visitors.
- Received Brew City, Texas designation from the Texas Craft Brewers Guild, supporting local breweries and tourism in the City.
- Published an article in the Texas Town and City Magazine that highlights the City's Trail Capital of Texas designation and our focus on improving mobility, accessibility, and quality of life for the community.
- Earned a Gold Hermes Creative Award for the 2025 Year in Review, and Honorable Mention for the Pflugerville Pfinds video series.
- Earned an Award of Honor for Best Social Media Campaign from the Texas Association of Municipal Information Officers for the Pfumble on Pfennig unplanned social media posts.

FY27 Goals

- Execute a long-term, multifaceted communications campaign for the Downtown East project that informs the public about project updates, encourages attendance and facility use after opening, and highlights how the project benefits the community and enhances the City’s brand and reputation.
- Enhance accessibility across all City communication channels to better serve the Pflugerville community.
- Highlight City employees to strengthen rapport with the community, provide transparency, and showcase the City's diverse, talented personnel.
- Implement and promote the 2027 Community Survey to gauge satisfaction with the quality of city services and provide feedback on community desires and trends.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Output				
Total Social Media Followers/City Subscribers	176,444	150,000	180,000	185,000
Key to the City E-Newsletter Emails Opened	176,713	-	181,500	190,000
Number of Videos Produced	115	180	114	200
Number of Public Meetings Recorded	85	134	112	116
Social media measurable (produced by media monitoring software)				
Impressions (number of times content displayed to users)	3,103,012	-	4,400,000	5,000,000
Audience active engagements with social posts	103,731	-	150,000	160,000
Link Clicks	8,695	-	9,500	10,000
Total Net Audience Growth	4,928	-	6,000	6,500
Video Views on Social Media	158,754	-	215,000	240,000

Municipal Court

The Municipal Court handles Class C misdemeanors within the City, including charges filed by City employees such as police and code enforcement officers. The Court, led by the Municipal Judge, also issues search warrants, emergency protective orders, and arrest warrants, ensuring impartial justice and efficient case processing.



FY27 Budget Highlights

Operating

- Translation services moved to the Municipal Court Efficiency Fund.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$338,304	$289,826	$323,784	$298,100	$326,891	9.7%
Benefit	$125,675	$107,584	$120,659	$133,792	$159,868	19.5%
Total Personnel	$463,979	$397,410	$444,443	$431,892	$486,759	12.7%
Operating						
Supplies & Material	$3,000	$2,061	$1,000	$600	$500	-16.7%
Other	$2,300	$2,126	$1,000	$900	$600	-33.3%
Staff Development	$6,090	$3,828	$4,195	$3,004	$3,745	24.7%
Contractual	$1,900	$892	$1,000	$90	-	-100.0%
Total Operating	$13,290	$8,907	$7,195	$4,594	$4,845	5.5%
Total Expenditures	**$477,269**	**$406,317**	**$451,638**	**$436,486**	**$491,604**	**12.6%**

FY26 Accomplishments

- Developed an online court survey to gather feedback on customer service, to improve service quality, streamline case processing, and reduce court docket volume and defendants' time spent in court.
- Maintained cross-training initiatives to support court personnel professional development, increase operational flexibility, and improve overall performance and service delivery.
- Evaluated and improved case flow management for all Class C offenses and ordinance violations by promoting timely payment processing and adherence to deadlines, supporting efficient and fair case resolution.
- Updated and created standing orders to standardize clerks' processes and align procedures with the judge, aiming to reduce the number of cases requiring judicial review and increase administrative case processing efficiency.
- Developed and implemented an online request form that allows defendants to schedule court dates remotely, improving accessibility and convenience while reducing the need for in-person visits. More than 600 requests were accommodated through this process in FY26.
- Implemented a language translation line to provide on-demand interpretation services, reducing expenses and enabling clerks to more effectively assist non-English-speaking defendants both at the clerk's window and during court proceedings.

FY27 Goals

- Upgrade the court's case management system to the latest software platform to improve operational efficiency, expand system functionality, and support broader application capabilities that enhance court services and user experience.
- Implement a comprehensive security plan for the courtroom to ensure a safe and secure environment for the Municipal Court Judge, city personnel, defendants, and all visitors during daily operations and court proceedings.
- Enhance personnel capability and operational efficiency by supporting ongoing professional development, expanding cross-training, and strengthening internal processes and documentation.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Output				
Cases Filed	5,243	4,000	5,500	5,700
Completed Cases/Paid	3,130	2,000	3,500	3,700
Dismissals	1,536	900	1,900	2,250
Trial by Judge	12	-	8	10
Trial by Jury	4	2	4	4
Class C Warrants Issued	1,189	1,500	1,500	1,800
Class C Warrants Cleared	864	600	1,300	1,500



Planning and Development Services

The Planning and Development Services Department facilitates collaborative planning and advises on the creation and implementation of development standards within the City and its extraterritorial jurisdiction (ETJ). The department is responsible for subdivision plat and site plan review, rezoning applications, variances, and long-range planning function.



FY27 Budget Highlights

Personnel

- Code Compliance moved to the Building Inspection department to align with the reporting structure. Two (2) positions moved from Planning and Development Services to Building Inspection.
- Long Range Planner position is unfunded.

Operating:

- Contractual category includes professional services and the cost of the City's Pfetch a Ride Program. This category had a one-time professional services agreement for updating the Unified Development Code in FY26, which is why the FY27 amount is decreased.
- Other category includes fire marshal fees and legal notices.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$920,176	$803,088	$1,159,631	$1,165,675	$1,179,063	1.1%
Benefit	$356,969	$298,024	$498,187	$461,389	$469,177	1.7%
Total Personnel	$1,277,145	$1,101,112	$1,657,818	$1,627,064	$1,648,240	1.3%
Operating						
Supplies & Material	$7,500	$3,699	$1,200	$807	$400	-50.4%
Other	$355,000	$232,674	$287,500	$221,895	$263,500	18.7%
Staff Development	$39,249	$17,095	$36,860	$19,662	$37,470	90.6%
Contractual	$856,930	$635,366	$1,024,230	$964,929	$555,930	-42.4%
Total Operating	$1,258,679	$888,834	$1,349,790	$1,207,293	$857,300	-29.0%
Total Expenditures	**$2,535,824**	**$1,989,946**	**$3,007,608**	**$2,834,357**	**$2,505,540**	**-11.6%**

FY26 Accomplishments

- Completed the Unified Development Code diagnostic assessment to further the implementation of the land use goals established in the Aspire Pflugerville 2040 Comprehensive Plan to ensure codes and standards reflect the long-term development vision for the community.
- Increased utilization of the Pfetch a Ride program by strengthening community outreach through visits to senior centers, flyer distribution to local businesses, and completed website improvements.
- Strengthened relationships with the development community through quarterly forums to share updates on planning initiatives and opportunities to encourage development and improve the efficiency of the development review process.
- Implemented the 2025 Action Plan and developed the 2026 Action Plan for the Community Development Block Grant (CDBG) Program to support and improve safety in low to moderate income areas of the City.
- Initiated recurring quarterly sessions with Homeowner Association leadership to foster stronger community engagement and facilitate transparent communication regarding development initiatives in Pflugerville.

FY27 Goals

- Complete the Unified Development Code update to align all codes, standards, and development regulations with the community's long-term vision as established in the Aspire 2040 Comprehensive Plan, the Mobility Master Plan, and the Engineering Design Manual.
- Subsequent to the code updates, update the department website to give a clear, complete picture of the development codes and process. This will improve customer service and make Pflugerville's development process more transparent.
- Improve community awareness and use of the Pfetch a Ride program to better serve mobility-impaired riders.
- Continue to strengthen relationships with the development community and neighborhood leaders through quarterly forums to share updates on planning initiatives and opportunities to encourage development and improve the efficiency of the development review process.
- Update the Transit Mobility Plan in coordination with CapMetro to ensure regional alignment and support future mobility needs within the community.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Output				
Total Number of Single Family Lots Reviewed (Preliminary Plan)	1,115	1,500	1,050	1,000
Total Number of Single Family Lots Reviewed (Final Plat)	395	200	550	450
Total Number of Subdivision Applications Reviewed (Preliminary, Final, Construction)	68	50	50	45
Total Number of New Site Development Applications	62	40	40	35



Building Inspection

The Building Inspection Department partners with the building community to ensure Pflugerville's structures meet quality, safety, and efficiency standards, adhering to building, site development, and zoning regulations.



FY27 Budget Highlights

Personnel

- Code Compliance moved to Building Inspection to align with the reporting structure. Two (2) positions moved from Planning and Development Services.

Operating

- Contractual third-party inspection services have been reduced to align with the number of residential inspections.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$472,688	$396,890	$414,098	$416,000	$547,055	31.5%
Benefit	$184,530	$151,645	$159,411	$166,522	$220,672	32.5%
Total Personnel	$657,218	$548,535	$573,509	$582,522	$767,727	31.8%
Operating						
Supplies & Material	$2,500	$2,695	$2,200	$1,800	$2,700	50.0%
Other	$1,600	$362	$300	$1,000	$800	-20.0%
Staff Development	$11,424	$11,028	$9,542	$7,900	$11,620	47.1%
Contractual	$600,000	$342,632	$500,000	$200,000	$300,000	50.0%
Total Operating	$615,524	$356,717	$512,042	$210,700	$315,120	49.6%
Total Expenditures	**$1,272,742**	**$905,252**	**$1,085,551**	**$793,222**	**$1,082,847**	**36.5%**

FY26 Accomplishments

- Promoted compliance and education of building codes, standards, and inspections through community outreach, conference presentations, pursuing certifications, and onsite meetings with the building community to ensure development meets community expectations.
- Successfully integrated Code Enforcement operations under Building Inspections, improving coordination, consistency, and overall service delivery.
- Implemented a feedback system to collect input from permit applicants and builders to identify permit process improvements.
- Evaluated and tested virtual inspections for low-risk projects (e.g., water heater replacements, minor electrical, and underground plumbing) to improve customer service.

FY27 Goals

- Update the Electrical Code and code compliance ordinances to ensure alignment with current industry best practices and safety standards.
- Implement a proactive enforcement approach for Code Enforcement, improving responsiveness and community appearance.
- Improve accuracy, consistency, and efficiency in Code Enforcement operations by strengthening case management and documentation practices.
- Continue promoting compliance and education of building codes, standards, and inspections through community outreach, conference presentations, pursuing certifications, and onsite meetings with the building community to ensure development meets community expectations.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Single Family Certificates of Occupancy	410	-	950	900
Commercial Certificates of Occupancy	55	-	82	75
Multi-Family Certificates of Occupancy	12	-	0	30
Single Family Inspections	10,000	14,500	13,500	15,000
Multi-family Inspections	200	500	0	0
Commercial Inspections	4,700	4,500	5,500	5,500
Other Inspections	6,866	4,000	6,000	8,000
Total Inspections	21,566	23,500	25,000	28,500
Commercial Plan Review Turnaround (business days)	14	17	14	15
Residential Plan Review Turnaround (business days)	5	5	5	5
Expedited Review of Simple Projects (business days)	2	1	2	2
Inspection Completion Turnaround (business days)	1	1	1	1
Average Inspections per Business Day	82	87	95	115
Inspections per Business Day per Inspector	20	23	25	30
Re-inspections	866	875	1,050	1,000
Passed First Inspection/Single Family	80%	70%	78%	81%

Police

The Police Department 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. Additionally, the department reduces the opportunity for crime by providing a highly visible uniformed patrol and suppresses criminal activity by identifying criminals, arresting offenders, and providing protection to the community.



FY27 Budget Highlights

Personnel

- Sworn positions moved between divisions for needed coverage. One (1) Corporal moved from Patrol to Criminal Investigation Division (CID), One (1) Sergeant moved from Patrol to Special Operations, Two (2) Corporals moved from CID to Special Operations.
- Five (5) Police Records personnel moved from Police to City Manager's Office.
- Emergency & Safety Manager moved from Public Works Admin (formerly Field Ops) to Police - Administration
- The Police Step Plan was adjusted, resulting in an increase in personnel costs.

Operating

- Contractual category includes phone lines specific to the Police Department, contracts for body-worn and in-car cameras, radio replacement leases, regional radio system coalition fee, and vehicle leases, which have increased to reflect a full-year expense now that all vehicles have been received (Administration).

Capital/One-time (paid from available fund balance)

- Additional security cameras at City Facilities.

Expenditures

Expenditures by Division

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Police - Administration						
Personnel						
Salary	$1,289,377	$1,284,024	$951,560	$1,060,768	$1,191,001	12.3%
Benefit	$491,298	$441,480	$345,980	$334,792	$427,123	27.6%
Total Personnel	$1,780,675	$1,725,504	$1,297,540	$1,395,560	$1,618,124	15.9%
Operating						
Supplies & Material	$250,045	$247,489	$186,045	$166,045	$177,545	6.9%
Other	$28,500	$109,424	$17,500	$20,000	$17,000	-15.0%
Maintenance & Repairs	$2,000	$5,227	$3,000	$3,500	$3,000	-14.3%
Staff Development	$64,650	$82,843	$49,987	$47,222	$45,513	-3.6%
Occupancy	-	$6,482	-	$10,000	$8,000	-20.0%
Contractual	$1,611,750	$1,701,197	$2,059,097	$2,047,712	$2,188,570	6.9%
Total Operating	$1,956,945	$2,152,662	$2,315,629	$2,294,479	$2,439,628	6.3%
Total Police - Administration	$3,737,620	$3,878,166	$3,613,169	$3,690,039	$4,057,752	10.0%
Police - Criminal Investigations						
Personnel						
Salary	$1,849,209	$2,318,341	$2,297,737	$2,265,977	$2,323,958	2.6%
Benefit	$728,477	$984,646	$941,951	$994,005	$995,243	0.1%
Total Personnel	$2,577,686	$3,302,987	$3,239,688	$3,259,982	$3,319,201	1.8%
Operating						
Supplies & Material	$50,120	$55,119	$37,200	$35,135	$37,200	5.9%
Other	$8,500	$10,841	$8,500	$8,535	$5,000	-41.4%
Staff Development	$30,615	$54,942	$31,380	$27,875	$32,280	15.8%
Contractual	$22,783	$27,235	$27,723	$28,750	$29,483	2.5%
Total Operating	$112,018	$148,136	$104,803	$100,295	$103,963	3.7%
Total Police - Criminal Investigations	$2,689,704	$3,451,123	$3,344,491	$3,360,277	$3,423,164	1.9%
Police - Patrol						
Personnel						
Salary	$6,391,093	$6,157,582	$6,670,906	$6,553,219	$7,007,557	6.9%
Benefit	$2,547,592	$2,273,897	$2,508,596	$2,659,723	$2,790,495	4.9%
Total Personnel	$8,938,685	$8,431,479	$9,179,502	$9,212,942	$9,798,052	6.4%
Operating						
Supplies & Material	$133,316	$131,973	$112,500	$104,485	$107,000	2.4%
Other	$3,000	$4,718	$3,000	$1,650	$3,000	81.8%
Staff Development	$88,200	$68,873	$80,000	$61,000	$73,700	20.8%
Contractual	$481,752	$558,587	$516,541	$538,735	$538,735	-
Total Operating	$706,268	$764,151	$712,041	$705,870	$722,435	2.3%
Total Police - Patrol	$9,644,953	$9,195,630	$9,891,543	$9,918,812	$10,520,487	6.1%
Police - Special Operations						
Personnel						
Salary	$1,431,390	$1,427,611	$1,064,635	$885,125	$1,336,860	51.0%
Benefit	$558,951	$554,305	$437,009	$375,217	$535,751	42.8%
Total Personnel	$1,990,341	$1,981,915	$1,501,644	$1,260,342	$1,872,611	48.6%
Operating						
Supplies & Material	$48,040	$57,664	$37,250	$43,415	$42,250	-2.7%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Other	$14,500	$13,918	$13,000	$12,140	$12,000	-1.2%
Staff Development	$27,600	$29,546	$30,500	$34,000	$40,000	17.6%
Contractual	$2,182	$2,645	$5,575	$2,780	$2,780	-
Total Operating	$92,322	$103,773	$86,325	$92,335	$97,030	5.1%
Total Police - Special Operations	$2,082,663	$2,085,688	$1,587,969	$1,352,677	$1,969,641	45.6%
Police - Support Services						
Personnel						
Salary	$1,909,839	$1,925,721	$1,999,972	$1,987,943	$1,796,344	-9.6%
Benefit	$755,828	$753,599	$805,400	$801,504	$763,275	-4.8%
Total Personnel	$2,665,667	$2,679,320	$2,805,372	$2,789,447	$2,559,619	-8.2%
Operating						
Supplies & Material	$15,100	$12,324	$17,500	$6,000	$5,000	-16.7%
Other	$16,500	$14,339	$12,500	$14,100	$7,000	-50.4%
Maintenance & Repairs	$4,000	$4,960	$4,000	$390	-	-100.0%
Staff Development	$45,065	$16,862	$31,215	$8,372	$21,367	155.2%
Contractual	$6,000	$3,033	$6,000	$3,995	$6,600	65.2%
Total Operating	$86,665	$51,518	$71,215	$32,857	$39,967	21.6%
Total Police - Support Services	$2,752,332	$2,730,838	$2,876,587	$2,822,304	$2,599,586	-7.9%
Total Expenditures	**$20,907,272**	**$21,341,445**	**$21,313,759**	**$21,144,109**	**$22,570,630**	**6.7%**

Expenditures

Total Combined Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$12,870,908	$13,113,278	$12,984,810	$12,753,032	$13,655,720	7.1%
Benefit	$5,082,146	$5,007,927	$5,038,936	$5,165,241	$5,511,887	6.7%
Total Personnel	$17,953,054	$18,121,205	$18,023,746	$17,918,273	$19,167,607	7.0%
Operating						
Supplies & Material	$496,621	$504,570	$390,495	$355,080	$368,995	3.9%
Other	$71,000	$153,240	$54,500	$56,425	$44,000	-22.0%
Maintenance & Repairs	$6,000	$10,186	$7,000	$3,890	$3,000	-22.9%
Staff Development	$256,130	$253,065	$223,082	$178,469	$212,860	19.3%
Occupancy	-	$6,482	-	$10,000	$8,000	-20.0%
Contractual	$2,124,467	$2,292,697	$2,614,936	$2,621,972	$2,766,168	5.5%
Total Operating	$2,954,218	$3,220,240	$3,290,013	$3,225,836	$3,403,023	5.5%
Total Expenditures	**$20,907,272**	**$21,341,445**	**$21,313,759**	**$21,144,109**	**$22,570,630**	**6.7%**



FY26 Accomplishments

- Increased community engagement and trust through proactive outreach, strategic partnerships, transparent communication, and community feedback initiatives such as Coffee with a Cop, Blue Santa, and public events.
- Evaluated and implemented innovative strategies to recruit and retain a diverse workforce that reflects and celebrates the diverse makeup of the Pflugerville community.
- Enhanced officer readiness and safety by establishing specialized training teams for defensive tactics, driving techniques, critical incident response, traffic navigation, and ongoing firearms and less-lethal training to ensure peak performance, adaptability, and confidence in high-pressure situations.
- Added an electronic detection dog gained through a grant award to assist in the collection of vital evidence to aid in investigations involving child exploitation, human trafficking, and other digital crimes.
- Implemented a process for analyzing traffic collision data, identifying trends, and implementing adjustments to improve traffic flow and reduce collisions.

FY27 Goals

- Strengthen relationships with community members, businesses, and city departments to enhance collaboration and support departmental initiatives.
- Develop and utilize a data-driven resource allocation model that aligns policing resources with community needs to ensure efficient deployment, effective service delivery, and long-term organizational sustainability.
- Leverage emerging technologies in a responsible manner to enhance investigative capabilities and improve overall community safety.
- Enhance advocacy services by increasing volunteer resources to meet community needs.
- Evaluate and implement asset inventory management processes to ensure a consistent, professional, and standardized uniform presence across the Pflugerville Police Department.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
	Actual	Estimate	Projected	Estimate
Indicators				
Total Calls for Service	45,076	51,324	45,978	46,897
Traffic Stops	4,551	6,828	6,900	7,038
Total CR-3 Crash Report Investigations (State Reportable Collisions)	914	863	925	940
Output				
DWI Arrests	143	130	165	165
Response Times	7:57	7:31	7:21	7:21
Community Engagement Events	78	117	118	145
Department Compliments/Recognition	-	-	60	75
Department Complaints	20	12	12	8



Public Works Administration

The Public Works Administration budget includes costs associated with leadership and administrative functions of the public works departments.



FY27 Budget Highlights

Formerly Field Operations, this department has been reorganized as the Public Works Administration department. The department consists of critical administrative and executive personnel for the public works departments. Responsibilities include administrative support, customer service, and community engagement.

Personnel

- The Assistant City Manager position was moved from the Utility Services division.
- The Inventory Specialist position moved from the Utility Services division.
- Two (2) Environmental Specialist positions moved from the Streets and Drainage Department.
- The Emergency & Safety Manager has been reallocated to Police Administration, but continues to support Public Works Administration for operational objectives.
- The Fleet and Facilities Manager has been reallocated to 50/50 between Facilities Maintenance and Fleet departments.
- Four (4) administration positions moved from Engineering Services (formerly Public Works Services).

Operating

- The Other category includes expenses related to the environmental program (these expenses were previously in the Streets and Drainage Department).
- Staff Development costs for all personnel reclassed to this department have been included.

Cost Allocation

- This entire department is allocated to the Water and Wastewater department at 50% for oversight and support.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$446,208	$472,897	$441,546	$435,000	$922,071	112.0%
Benefit	$152,064	$158,166	$166,707	$140,149	$337,358	140.7%
Total Personnel	$598,272	$631,063	$608,253	$575,149	$1,259,429	119.0%
Operating						
Supplies & Material	$725	$365	$300	-	$19,900	-
Other	-	$3,639	$1,000	$850	$18,820	2,114.1%
Staff Development	$4,100	$4,195	$2,050	$1,301	$27,602	2,021.6%
Contractual	-	$6,271	-	$5,300	$3,520	-33.6%
Total Operating	$4,825	$14,469	$3,350	$7,451	$69,842	837.4%
Cost Allocation						
Cost Allocation	-	-	-	-	-$621,197	-
Total Cost Allocation	-	-	-	-	-$621,197	-
Total Expenditures	**$603,097**	**$645,532**	**$611,603**	**$582,600**	**$708,074**	**21.5%**



New City Hall and Multi-Generational Recreation Center opening Spring 2027

FY26 Accomplishments

- Enhanced customer service practices by leveraging asset management systems to promptly resolve and document field issues.
- Continued to support the American Public Works Association (APWA) accreditation process, building improved standard operating procedures, interdepartmental collaboration, yielding internal efficiencies benefiting resident experience and expectations related to infrastructure and operations.

FY27 Goals

- Complete the APWA Accreditation, demonstrating adherence to national best practices and strengthening operational standards, efficiency, and service delivery across departments.
- Lead a seamless transition to the new Public Works Complex, ensuring uninterrupted operations and service continuity.
- Facilitate a citywide asset management plan and implementation strategy.
- Expand outreach and education in support of environmental initiatives and water conservation tools.

FY27 Performance Measures

	FY25	FY26	FY27
Indicators	**Actual**	**Projected**	**Estimate**
Input			
Total Customer Service calls received	8,005	8,245	8,500
Service Request Ticket Created	130	134	135
Output			
Environmental Social Media Campaigns	2	4	4
Environmental & Conservation Community Engagement Events	2	7	7
Open Records Request Responses	-	180	185

Streets and Drainage

The Streets and Drainage division maintains the City's roadway network, including regular maintenance, pavement markings, signage, traffic signals, street sweeping, sidewalks, and drainage systems.

FY27 Budget Highlights

Personnel

- Two (2) Environmental Specialist positions moved to Public Works Administration.
- Contracts Supervisor moved to Parks & Recreation Department.
- Two (2) Equipment Operator positions were reclassed, one to a Facilities Maintenance Tech and moving to Facilities Maintenance, the other to an Assistant Director of Fleet & Facilities to be split between Fleet and Facilities Maintenance.

Operating

- Contractual category includes traffic signal maintenance, pavement marking contracts, and mowing contracts. Reduced use of third-party traffic signal maintenance by using internal personnel.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$1,967,114	$2,006,798	$1,926,580	$1,886,529	$1,726,874	-8.5%
Benefit	$884,670	$831,818	$928,434	$864,631	$842,786	-2.5%
Total Personnel	$2,851,784	$2,838,616	$2,855,014	$2,751,160	$2,569,660	-6.6%
Operating						
Supplies & Material	$90,920	$85,311	$78,015	$59,935	$63,540	6.0%
Other	$8,100	$8,927	$14,000	$10,000	$4,000	-60.0%
Maintenance & Repairs	$1,203,000	$1,394,358	$1,448,000	$1,348,000	$1,392,700	3.3%
Staff Development	$19,700	$16,990	$23,400	$19,550	$15,050	-23.0%
Occupancy	$250	$21,478	$250	$30,350	$50,350	65.9%
Contractual	$817,000	$590,009	$885,500	$635,949	$625,909	-1.6%
Total Operating	$2,138,970	$2,117,072	$2,449,165	$2,103,784	$2,151,549	2.3%
Capital Outlay						
Capital Outlay	$1,085,950	$764,163	$283,381	$283,381	-	-100.0%
Total Capital Outlay	$1,085,950	$764,163	$283,381	$283,381	-	-100.0%
Total Expenditures	**$6,076,704**	**$5,719,851**	**$5,587,560**	**$5,138,325**	**$4,721,209**	**-8.1%**

FY26 Accomplishments

- Evaluated and modified roadway brine operation, ensuring efficient application before storms to enhance winter weather response and improve roadway safety by procuring a pre-mix solution for application.
- Reduced traffic congestion and improved safety through comprehensive traffic signal optimization, incorporating adaptive technology, updated timing plans, and real-time traffic data integration.
- Assessed existing drainage infrastructure through comprehensive stormwater inspections, implementing targeted mitigation and maintenance strategies that significantly reduced flooding in previously impacted areas.



FY27 Goals

- Conduct a comprehensive review of jurisdiction boundaries to improve mapping accuracy and support effective right-of-way maintenance planning.
- Streamline brush operations to track brush delivered by residents at the recycling center and internal brush collections, ensuring accurate reporting and efficient resource allocation.
- Develop a defined means-and-methods program to standardize pothole and small-patch repairs, improve operational efficiency, and extend roadway lifespan.
- Upgrade the detection systems on most intersections to help reduce traffic congestion.
- Assess and improve performance measures to communicate needs and effectiveness.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Input				
Traffic Signals Owned and Maintained	43	50	46	48
Output				
Lane Miles Crack Sealed	6	15	10	12
Sidewalk Repairs #/ cubic yards	30/25	100/100	45/40	50/40
Signs Made	488	1000	600	1,000
Acres Mowed Per Month (in-house)	150	130	150	80
Storm Inlets Inspected	646	500	800	800
Storm Inlets Cleaned	314	80	300	300
Effectiveness				
Percent of Employees Passed National Incident Management Systems - FEMA Trainings 100-700	100%	100%	100%	100%

Fleet

The Fleet department manages the City's equipment and vehicles, overseeing maintenance, procurement, and operational policies to ensure effective use.

FY27 Budget Highlights

Personnel

- The Fleet and Facilities Manager position moved from Public Works Administration (formerly Field Ops) to 50/50 Fleet and Facilities Maintenance.
- The Assistant Director of Fleet and Facilities moved from the Street and Drainage Department to 50/50 Fleet and Facilities Maintenance.

Operating

- The Contractual category increased due to an implementation fee for inventory tracking software.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$247,585	$251,756	$256,724	$245,967	$365,120	48.4%
Benefit	$125,424	$111,905	$127,279	$116,495	$161,703	38.8%
Total Personnel	$373,009	$363,661	$384,003	$362,462	$526,823	45.3%
Operating						
Supplies & Material	$632,320	$544,765	$586,340	$641,392	$573,248	-10.6%
Other	$14,500	$39,629	$14,500	$17,600	$17,500	-0.6%
Maintenance & Repairs	$379,263	$299,100	$266,825	$289,736	$236,435	-18.4%
Staff Development	$1,400	$1,438	$950	$1,064	$2,400	125.6%
Contractual	$16,245	$57,893	$12,729	$9,798	$16,334	66.7%
Total Operating	$1,043,728	$942,825	$881,344	$959,590	$845,917	-11.8%
Cost Allocation						
Cost Allocation	-$105,439	-$105,439	-$105,439	-$105,439	-$157,749	49.6%
Total Cost Allocation	-$105,439	-$105,439	-$105,439	-$105,439	-$157,749	49.6%
Capital Outlay						
Capital Outlay	$1,249,722	$1,074,412	$450,402	$438,000	-	-100.0%
Total Capital Outlay	$1,249,722	$1,074,412	$450,402	$438,000	-	-100.0%
Total Expenditures	**$2,561,020**	**$2,275,459**	**$1,610,309**	**$1,654,613**	**$1,214,991**	**-26.6%**

FY26 Accomplishments

- Developed and implemented an efficient inventory system for parts and materials to improve resource management, reduce costs, and ensure timely maintenance that supports reliable public services.
- Evaluated pricing, service levels, and vehicle data to implement efficient repair processes, ensuring timely maintenance and maximizing public resources.
- In support of the Vehicle Equipment and Replacement Fund, developed a comprehensive Vehicle Life Cycle Management tracker to streamline vehicle retirement decisions, new vehicle purchases, and lease buyout/turn-in workflows, improving planning accuracy and fleet cost forecasting.
- Implemented a Weekly Vehicle Status update that equips leaders with clear visibility into the condition and needs of their vehicles, highlights priority areas requiring attention, and identifies emerging concerns to support proactive planning.
- Created a comprehensive warranty tracking system that identifies units eligible for battery replacement and monitors vehicle warranty items, recalls, and part failures to enhance safety through proactive maintenance and early issue detection.
- Designed and introduced Inspection Sheets that standardize documentation and ensure consistent evaluations of vehicle condition, improving efficiency and supporting safer, more reliable fleet operations.

FY27 Goals

- Continue monitoring equipment and vehicle life cycles to determine the most efficient timing for replacements and retirements, ensuring long-term cost-effectiveness.
- Review and evaluate the
- vehicle lease agreement and fleet options to support long-term fleet sustainability and responsible resource management.
- Prepare for the transition into the new Fleet Building to enhance workflow efficiency, technician productivity, and overall fleet performance.
- Implement new fleet management software to improve tracking, maintenance accuracy, and overall fleet efficiency, supporting better resource management, and timely maintenance that ensures reliable public services.
- Improve adoption of daily vehicle inspections for accountability of vehicle possession and vehicle maintenance.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Input				
Fleet Vehicle Count	285	294	300	326
Output				
Vehicle Work Orders	1327	1565	904	1577
Vehicles Maintained	285	294	300	326
Items of Equipment Maintained	259	210	260	260



Facilities Maintenance

Facilities Maintenance is responsible for the cleaning and upkeep of City facilities and the downtown area, performing preventative maintenance, repairs, and managing related contracts.

FY27 Budget Highlights

Personnel

- The Fleet and Facilities Manager position moved from Public Works Administration (formerly Field Ops) to 50/50 Fleet and Facilities Maintenance.
- The Assistant Director of Fleet and Facilities (formerly an Equipment Operator) position was moved from Streets and Drainage to 50/50 Fleet and Facilities Maintenance.

Operating

- The Contractual category increased for additional janitorial services for new facilities opening in FY27.
- The Supplies & Material category increased with additional custodial supplies for new facilities.
- Increase in Cost Allocation to include funding from The Monarch Fund.

Capital/One-time (paid from available fund balance)

- HVAC replacement for the Library
- Portable office unit removal costs.



Public Works Complex opening Spring 2027

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$345,097	$317,864	$393,312	$322,031	$523,494	62.6%
Benefit	$188,866	$149,381	$184,655	$164,409	$250,158	52.2%
Total Personnel	$533,963	$467,245	$577,968	$486,440	$773,652	59.0%
Operating						
Supplies & Material	$44,560	$39,077	$37,450	$38,879	$85,960	121.1%
Other	$300	$45	$300	$100	$300	200.0%
Maintenance & Repairs	$546,246	$691,571	$545,700	$516,738	$244,000	-52.8%
Staff Development	$1,900	$423	$950	$864	$680	-21.3%
Contractual	$245,351	$253,960	$156,667	$244,458	$544,100	122.6%
Total Operating	$838,357	$985,075	$741,067	$801,039	$875,040	9.2%
Cost Allocation						
Cost Allocation	-$172,910	-$172,910	-$172,910	-$172,910	-$180,297	4.3%
Total Cost Allocation	-$172,910	-$172,910	-$172,910	-$172,910	-$180,297	4.3%
Capital Outlay						
Capital Outlay	$585,500	-	$26,000	$26,000	$150,000	476.9%
Total Capital Outlay	$585,500	-	$26,000	$26,000	$150,000	476.9%
Total Expenditures	**$1,784,910**	**$1,279,410**	**$1,172,125**	**$1,140,569**	**$1,618,395**	**41.9%**

FY26 Accomplishments

- Developed and implemented a new preventative maintenance program to proactively preserve all facilities and assets, enhancing longevity and operational efficiency.
- Established and maintained a detailed inventory management system for all supplies and materials to optimize resource tracking and streamline procurement.
- Transitioned facility maintenance ticket requests into the new management software and completed comprehensive training to ensure effective use of the platform, improving operational efficiency and supporting timely, well-maintained public facilities.
- Implemented a facility-wide cleaning checklist to standardize cleanliness expectations and ensure well-maintained, welcoming facilities for the public.

FY27 Goals

- Develop an asset management, preventative maintenance, and life-cycle plan by shifting maintenance activities toward a proactive model, aiming for more than 50% planned maintenance and less than 50% reactive repairs.
- Lead efforts to transition facility lighting to energy-efficient LED fixtures, aiming to reduce non-LED lighting to no more than 10% of total inventory and enhance overall energy efficiency across City facilities.
- Oversee the transition into new facilities and establish organized operational systems that optimize departmental efficiency and support smooth, effective service delivery.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Input				
Facilities Square Footage	188,366	188,366	188,366	517,129
Output				
Tickets Received	923	750	1,250	1,520
Efficiency				
Average Response Time (Hours)	24-48	6	6	3
Percent of Time Spent on Preventative Maintenance	25%	75%	50%	75%
Effectiveness				
Repeat Tickets Received (After Clearing Initial Ticket)	25	15	15	10

Engineering

This budget page includes departments that report to the City Engineer. Due to the reporting structure and the nature of the services provided, they are being reported together. The departments include Engineering Services, General Fund Engineering (Transportation), Development Engineering, and Utility Engineering. Engineering is responsible for the overall design and construction of the City's infrastructure. This is accomplished through the review and coordination of development engineering for all private development projects as well as the identification of priorities for capital improvement planning, design implementation, and construction delivery of the City's infrastructure. These engineering and construction efforts are supported by the acquisition of land, capital improvement program, procurement, and contract management.

FY27 Budget Highlights

Formerly Public Works Services, Engineering Services has been restructured to provide support to engineering departments and the CIP.

Personnel

- Reclassed nine (9) Construction Inspector positions, three (3) transportation, three (3) development, and three (3) utility.
- The City Engineer (formerly Utility Director) moved from the Utility Services Division.
- Eliminated the Engineering Manager, two (2) Project Managers, a Senior Engineer, the Public Works Services Director, and the Development Engineering Director.
- Four (4) administrative positions moved to the Public Works Administration Department.

Operating

- An increase in the Supplies and Material category for upgraded computers to run new software that will help reduce the use of third-party consultants.
- Contractual category decreased with the reduction of third-party consultants across all engineering departments and reduced staff augmentation costs.
- Portable office leases are expected to end in FY27, and the remaining months are budgeted.
- Increase in cost allocation from the Water and Wastewater Fund due to the restructuring of Engineering Services.

Cost Allocation

- The entire Engineering Services Department is allocated to the Water and Wastewater Department based on the percentage of total projects for oversight and support.

Capital/One-time (paid from available fund balance)

- Portable Office removal costs.

Expenditures

Expenditures by Department

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
General Fund						
Development Engineering						
Salary	$853,439	$784,229	$795,253	$680,000	$501,081	-26.3%
Benefit	$310,615	$267,153	$283,660	$264,676	$189,836	-28.3%
Supplies & Material	$2,420	$1,430	$16,840	$6,184	$20,400	229.9%
Other	$1,600	$1,302	-	$1,617	-	-100.0%
Staff Development	$20,220	$15,891	$20,705	$6,514	$11,018	69.1%
Contractual	$135,000	$101,999	$210,000	$65,000	$15,000	-76.9%
Cost Allocation	-$364,000	-$364,000	-$364,000	-$364,000	-	-100.0%
Total Development Engineering	$959,294	$808,004	$962,457	$659,991	$737,335	11.7%
Engineering						
Salary	$584,459	$493,161	$833,099	$757,800	$401,998	-47.0%
Benefit	$277,881	$186,784	$308,437	$313,668	$159,394	-49.2%
Supplies & Material	$6,070	$5,453	$4,180	$9,217	$25,540	177.1%
Other	$12,500	$2,717	$3,500	$832	-	-100.0%
Staff Development	$78,079	$6,738	$52,662	$11,662	$31,230	167.8%
Contractual	$718,500	$171,707	$420,617	$192,855	$124,617	-35.4%
Total Engineering	$1,677,489	$866,560	$1,622,495	$1,286,033	$742,779	-42.2%
Engineering Services						
Salary	$890,617	$800,242	$804,323	$805,325	$1,483,576	84.2%
Benefit	$334,790	$304,357	$341,575	$326,981	$581,913	78.0%
Supplies & Material	$32,745	$37,017	$19,850	$13,356	$7,230	-45.9%
Other	$15,964	$12,772	$7,730	$3,350	-	-100.0%
Staff Development	$29,087	$24,266	$18,884	$8,349	$19,748	136.5%
Contractual	$89,700	$73,550	$60,000	$48,169	$28,635	-40.6%
Cost Allocation	-$608,360	-$608,360	-$608,360	-$608,360	-$745,700	22.6%
Total Engineering Services	$784,543	$643,844	$644,002	$597,170	$1,375,402	130.3%
Total General Fund	$3,421,326	$2,318,408	$3,228,954	$2,543,195	$2,855,516	12.3%
Water Wastewater Fund						
Engineering						
Salary	$871,665	$728,521	$908,962	$639,125	$483,170	-24.4%
Benefit	$340,976	$284,894	$362,852	$274,580	$179,979	-34.5%
Supplies & Material	$17,253	$13,220	$18,000	$3,916	$20,240	416.9%
Staff Development	$14,400	$12,840	$14,400	$8,650	$17,855	106.4%
Contractual	$592,000	$321,251	$610,000	$437,358	$161,000	-63.2%
Total Engineering	$1,836,294	$1,360,727	$1,914,215	$1,363,629	$862,244	-36.8%
Total Water Wastewater Fund	$1,836,294	$1,360,727	$1,914,215	$1,363,629	$862,244	-36.8%
Total Expenditures	**$5,257,620**	**$3,679,135**	**$5,143,169**	**$3,906,824**	**$3,717,760**	**-4.8%**

FY26 Accomplishments

- Achieved substantial completion of the Cottonwood West Lift Station and Interceptor, Wilbarger Interceptor, and Sorento Interceptor projects to improve infrastructure, support growth, and increase system reliability.
- Rehabilitated the Pfennig Pump Station ground storage tanks by restoring aging coatings, enhancing system resiliency, and strengthening long-term asset management.
- Developed the 5-year Emergency Response Plan outlining strategies, resources, and procedures to prepare for and respond to utility incidents, improving operational readiness and supporting long-term continuity of service.
- Completed the Roadway Impact Fee Update to support fiscally responsible growth and reduce the burden on the community.
- Enhanced infrastructure resilience and protected public health and safety by completing Phase 1 of the Engineering Design Manual and initiated Phase 2.
- Completed the 5-year Federal Emergency Management Agency (FEMA) audit and improved the City's flood rating, resulting in a reduction in residents' flood insurance premiums.
- Completed improvements to Picadilly, Royston, and Central Commerce.
- Completed land acquisition for five water and wastewater utility capital improvement projects to advance them to the construction phase and support the City's growing water and wastewater service needs.
- Enhanced transparency by publishing the Capital Improvement Projects dashboard on the City's website.

FY27 Goals

- Complete Phase 2 of the Engineering Design Manual to ensure consistency, regulatory compliance, and alignment with current industry best practices.
- Update the City's Flood Damage Prevention ordinance to ensure full alignment with FEMA's latest flood insurance rate maps and regulatory requirements.
- Advance budgeted transportation projects through planning, design, procurement, and construction to improve mobility, safety, and connectivity throughout the community.
- Complete installation and commissioning of Highway Safety Improvement Program (HSIP) to enhance citywide traffic safety.
- Deliver the Safe Streets and Roads for All (SS4A) Action Plan for safety improvements that address transportation safety concerns and support the City's goal of reducing crashes, serious injuries, and fatalities.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Performance Indicators				
Percentage of permits reviewed within allotted time (25 business days for 1st review of CON permits, 15 business days for 1st review of all other permit types, and 10 business days for all re-submittals)	-	-	95%	95%
Output				
Projects in Design as reflected in the Capital Improvement Plan (CIP)	-	-	95%	90%-95%
Completed Master Plans and Studies as reflected in the CIP	-	-	95%	90%-95%
Projects in Construction as reflected in the CIP	-	-	95%	90%-95%
Efficiency				
Number of Concurrent Design Projects per Project Manager	-	-	10	8
Number of Concurrent Projects per Inspector	-	-	6	8

Library

The Pflugerville Public Library offers programs, materials, and services aligned with categories defined by the American Library Association, upholding the Library Bill of Rights and the Freedom to Read Statement.

FY27 Budget Highlights

Operating

- The Contractual category includes expenses related to the makerspace, library programming, and special event signature programs.

Capital/One-time (paid from available fund balance)

- The Supplies and Material category includes additional security cameras.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$1,394,836	$1,377,244	$1,444,600	$1,422,500	$1,489,792	4.7%
Benefit	$524,783	$508,911	$533,631	$538,103	$588,703	9.4%
Total Personnel	$1,919,619	$1,886,154	$1,978,232	$1,960,603	$2,078,495	6.0%
Operating						
Supplies & Material	$464,710	$447,050	$291,000	$304,270	$314,562	3.4%
Other	$125,000	$124,843	$106,235	$114,577	$108,800	-5.0%
Maintenance & Repairs	$10,000	$84,026	$9,500	$6,810	$7,200	5.7%
Staff Development	$26,946	$32,755	$29,095	$21,489	$27,405	27.5%
Occupancy	-	$13,609	-	$14,000	$14,000	-
Contractual	$6,840	$17,730	$15,440	$22,002	$10,840	-50.7%
Total Operating	$633,496	$720,012	$451,270	$483,148	$482,807	-0.1%
Capital Outlay						
Capital Outlay	$134,684	-	$15,500	$15,500	-	-100.0%
Total Capital Outlay	$134,684	-	$15,500	$15,500	-	-100.0%
Total Expenditures	**$2,687,799**	**$2,606,166**	**$2,445,002**	**$2,459,251**	**$2,561,302**	**4.1%**

FY26 Accomplishments

- Provided materials, programs, and resources that reflect everyone in the community, adding new programs including a Literary Costume Ball and the Renaissance Pfair.
- Ensured library materials, programs, and resources reflect the full diversity of the community through reviews of professional recommendations and community input to represent a wide range of perspectives.
- Evaluated and developed a plan and needs assessment to redefine library space to better meet evolving community needs.
- Increased physical collection capacity by implementing innovative space-saving solutions and expanding shelves in all areas.
- Expanded opportunities for diverse public art to enrich community spaces, celebrate cultural expression, and foster inclusivity.
- Increased community participation in the annual Literary Costume Ball to foster engagement and celebrate literary culture.
- Utilized grant funding to create a play space with interactive toys to provide a space for the Library's littlest guests.
- Launched the Enhanced Library Card option as a supplemental form of ID accepted by the Library, Parks, Police, and Utility Billing.
- Enhanced inventory control by completing the Radio Frequency Identification (RFID) project, improving shelving accuracy, increasing efficiency, and providing real-time updates to library collections, so guests have accurate, up-to-date information on available materials.



FY27 Goals

- Continue to provide materials, programs, and resources that reflect everyone in the community, and endeavor to provide diverse perspectives by consulting professional reviews and by listening to the community.
- Increase physical collection capacity by implementing additional innovative space-saving solutions.
- Collaborate with the Art in Public Places program to increase the presence of diverse public art that enhances community spaces and promotes cultural inclusivity.
- Develop and implement new outreach strategies to better inform the community about available services and resources.
- Promote the American Library Association's Right to Read initiative by ensuring equitable access to diverse, inclusive, and freely available materials.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Output				
Library Visitors (in person and electronic)	475,334	375,000	475,678	480,069
Effectiveness				
Total Guest Cost Savings for Borrowing Physical and Electronic Materials ($)	$10,138,178	$10,787,681	$11,478,00	$11,551,000
Total Volunteer Hours Contributed at the Library	4,400	4,600	4,540	4,750
Cost Savings Derived from Volunteers ($)	$116,126	$124,000	$121,899	$127,537
Outreach engagement	6,532	5,500	7,104	7,460

Pflugerville Animal Welfare Services (PAWS)

Pflugerville Animal Welfare Services (PAWS) consists of the Pflugerville Animal Shelter and Field Services and is a service-focused department. PAWS responds to animal-related calls, investigates violations, and manages adoptions, fostering, and volunteer programs while providing community education.



FY27 Budget Highlights

Operating

- The Contractual category includes expenses for veterinary services.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$771,928	$766,612	$798,083	$797,500	$812,892	1.9%
Benefit	$359,511	$333,669	$363,656	$354,912	$383,477	8.0%
Total Personnel	$1,131,439	$1,100,281	$1,161,739	$1,152,412	$1,196,369	3.8%
Operating						
Supplies & Material	$51,650	$42,283	$39,250	$39,350	$40,000	1.7%
Other	$4,000	$5,592	$1,500	$2,000	$1,800	-10.0%
Maintenance & Repairs	$9,100	$10,962	$1,000	$500	$400	-20.0%
Staff Development	$12,150	$9,631	$6,838	$6,850	$6,845	-0.1%
Occupancy	$106,000	$64,537	$106,000	$62,000	$65,000	4.8%
Contractual	$105,300	$95,967	$115,350	$107,750	$109,850	1.9%
Total Operating	$288,200	$228,972	$269,938	$218,450	$223,895	2.5%
Capital Outlay						
Capital Outlay	$18,500	$17,026	$7,050	$7,773	-	-100.0%
Total Capital Outlay	$18,500	$17,026	$7,050	$7,773	-	-100.0%
Total Expenditures	**$1,438,139**	**$1,346,280**	**$1,438,727**	**$1,378,635**	**$1,420,264**	**3.0%**

FY26 Accomplishments

- Increased community engagement by PAWS personnel providing information and education about the shelter and field services at various schools and events throughout the year in Pflugerville.
- Partnered with Friends of Pflugerville Animal Shelter, hosting two targeted off-site microchip clinics, enhancing shelter diversion efforts.
- Revised volunteer application, enhanced online materials, and improved orientation to clearly communicate volunteer expectations and improve volunteer retention.
- Established a volunteer committee to foster collaboration, build camaraderie, provide ongoing feedback opportunities, and enhance volunteer appreciation and retention.
- Created "Overlooked Pet" promotions for students, scouts, and clubs to meet and create social media promotions for shelter long-stay dogs and cats.
- Implemented a mobile pet pantry program to regularly serve senior communities, distributing surplus donated supplies and increasing access to essential pet resources.

FY27 Goals

- Develop an enhanced post-adoption support system that increases resources for adopters, improves animal retention, and reduces shelter returns.
- Establish a pilot mobile microchipping program designed to serve residents facing transportation or financial barriers to improve citywide pet reunification rates.
- Partner with Friends of Pflugerville Animal Shelter to host three targeted off-site microchip clinics, enhancing shelter diversion efforts.
- Evaluate and implement enhanced communication tools that enable mass notifications to foster applicants, improving outreach efficiency, decreasing response times, and increasing successful placements for animals requiring foster care.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Dogs and Puppies Received	496	580	485	510
Cats and Kittens Received	329	330	335	340
Other Domestic Animals Received	15	25	12	15
Assignments for Animal Services Officers	2,642	2,800	2,675	2,700
Impounds by Animal Services Officers	335	300	320	310
Animals Returned to Owner in Field by Animal Services Officers	294	210	300	320
Effectiveness				
Volunteer Hours	3,818	4,000	3,900	3,900
Dogs/Puppies Adopted or Transferred to Rescue	303	365	310	320
Percentage of Stray Dogs/Puppies Returned to Owner from Shelter	39%	-	45%	45%
Dog/Puppy Live Release Rate	97%	95%	95%	95%
Cats/Kittens Adopted or Transferred to Rescue	232	250	240	240
Percentage of Stray Cats/Kittens Returned to Owner from Shelter	8%	-	9%	9%
Cat/Kitten Live Release Rate	96%	95%	95%	95%
Total Dog/Cat Combined Live Release Rate	97%	95%	95%	95%

Parks & Recreation

The Parks & Recreation Department manages parks, trails, recreational facilities, and programs to promote health and wellness through physical, emotional, intellectual, cultural, and social activities for the community.



FY27 Budget Highlights

Personnel

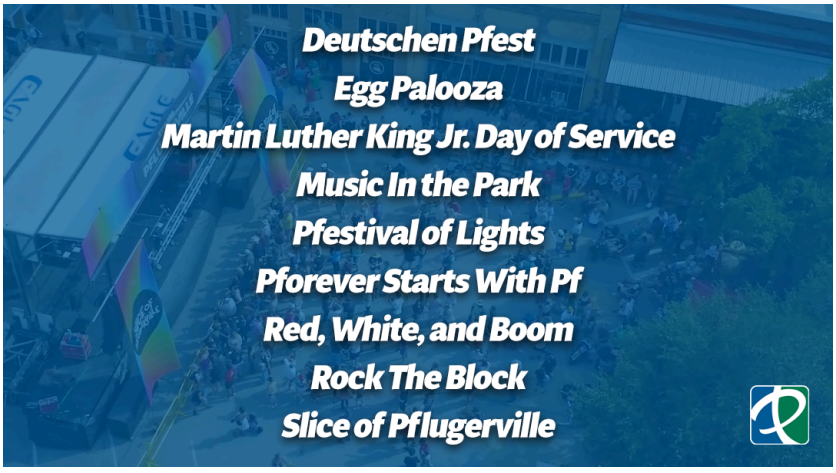
- The Downtown & Tourism Manager position moved from Communications Department.
- The Contracts Supervisor position moved from Streets and Drainage Department.
- Fourteen (14) recreational positions moved to The Monarch Fund.

Operating

- The Contractual category includes mowing contracts, janitorial contracts, landscaping contracts, and field maintenance contracts.
- The Other category includes landscaping expenses, Pfun Camp expenses, recreational and senior programs, Pfestival expenses, and the Tree Escrow Fund expenses.
- A large increase in the Other category is for the Tree Escrow Fund expense. These expenses are offset by revenue from a transfer from the Tree Escrow Fund.

Capital/One-time (paid from available fund balance)

- Old Town Park playground equipment replacement.
- Trail Lighting



These major events have been funded in FY27.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$3,710,200	$3,651,154	$3,712,270	$3,643,035	$3,095,129	-15.0%
Benefit	$1,158,894	$1,142,765	$1,181,392	$1,209,404	$988,635	-18.3%
Total Personnel	$4,869,094	$4,793,919	$4,893,662	$4,852,439	$4,083,764	-15.8%
Operating						
Supplies & Material	$174,500	$188,663	$135,550	$134,650	$133,850	-0.6%
Other	$688,396	$648,891	$560,897	$637,242	$1,039,297	63.1%
Maintenance & Repairs	$1,113,695	$1,054,591	$915,070	$1,113,200	$914,700	-17.8%
Staff Development	$75,800	$65,496	$69,000	$67,450	$55,970	-17.0%
Occupancy	$323,000	$476,932	$323,000	$323,000	$323,000	-
Contractual	$2,402,950	$1,848,006	$2,690,241	$2,317,188	$2,351,489	1.5%
Total Operating	$4,778,341	$4,282,578	$4,693,758	$4,592,730	$4,818,306	4.9%
Capital Outlay						
Capital Outlay	$2,730,308	$2,192,126	$419,812	$390,439	$350,000	-10.4%
Total Capital Outlay	$2,730,308	$2,192,126	$419,812	$390,439	$350,000	-10.4%
Total Expenditures	**$12,377,743**	**$11,268,623**	**$10,007,232**	**$9,835,608**	**$9,252,070**	**-5.9%**



FY26 Accomplishments

- Completed construction of new baseball and softball fields at 1849 Park, adding the first baseball and softball facilities in the park system, along with supporting amenities that expand recreation opportunities for the community.
- Started a comprehensive study of the Gilleland Creek Trail corridor to assess potential trail extensions, supporting facilities, and future recreational programming opportunities.
- Enhanced the City's urban forest by planting 300 trees in parks and public spaces, while continuing to upgrade aging playgrounds to improve safety, accessibility, and play experiences.
- Improved trail accessibility and future connectivity through major ADA trail transitions and engineering for priority trail gap and connection projects.
- Launched the Rewild Pflugerville initiative in partnership with the Lady Bird Johnson Wildflower Center and the Pflugerville Parks Foundation to expand native landscapes, support pollinators, reduce maintenance needs, and create more sustainable park spaces across the community.
- Received the Texas Recreation and Park Society (TRAPS) Design Excellence Award for the Stone Hill MultiSport Court, a first-of-its-kind soccer and basketball multi-user space in Texas, and a full-court mural.
- Pfluger Park received the TRAPS Lone Star Legacy Park designation, highlighting its historical significance, lasting community impact, and role as one of Pflugerville's most iconic and cherished public spaces.

FY27 Goals

- Successfully open the Monarch Recreation Center and ensure all facilities, programs, and staffing are fully operational.
- Align parkland dedication and development regulations with long-range community plans by updating the Parkland Dedication Ordinance and Unified Development Code, and started phased implementation of trail recommendations from the Master Mobility Plan to enhance connectivity and recreational access.
- Complete upgrades to Wells Point Park, including new sports field lighting, renovated restrooms, and improved concession facilities to enhance the experience for athletes, families, and spectators.
- Finalize the Gilleland Creek Trail Corridor Master Plan and begin implementation of priority trail and park connections from Grand Avenue Parkway to Bohl's Park, creating a long-term vision for connectivity, park improvements, and access across eight parks along the corridor.
- Begin accreditation through the Commission for Accreditation of Parks & Recreation Agencies (CAPRA) to demonstrate adherence to national best practices, strengthening community trust, and ensuring high-quality, accountable, and responsive service.
- Plant 400 trees across parks and public spaces to increase the City's urban tree canopy.
- Expand Rewild Pflugerville in partnership with the Lady Bird Johnson Wildflower Center and the Pflugerville Parks Foundation to restore native ecosystems, reduce long-term maintenance costs, and create more sustainable park spaces.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Input				
Average Age of Playgrounds (yrs)	4	4	5	5
Number of Developed Parks	36	38	38	38
Miles of Trails	61	63	70	74
Output				
% of Residents Within A 10-Minute Walk to A Park	82	83	83	83
Acres of Parkland Per 1,000 Residents	25	24	25	26
Visits				
Annual Visits to Lake Pflugerville	375,700	290,000	390,000	400,000
Annual Visits to 1849 Park	411,600	400,000	514,500	625,000
Annual Visits to Wells Point Park	127,200	135,000	130,000	140,000
Annual Visits to Outdoor Aquatic Facilities	98,000	130,000	100,940	95,000

Enterprise Funds



Water and Wastewater Overview

This fund accounts for activities related to providing water and wastewater services to the customers in the City of Pflugerville service area. This fund includes the following divisions: Special Services, Utility Billing, Utility Services, Engineering, Water Treatment, Water Distribution, Wastewater Collection, Central Wastewater Treatment Plant, and Wilbarger Wastewater Treatment Plant.

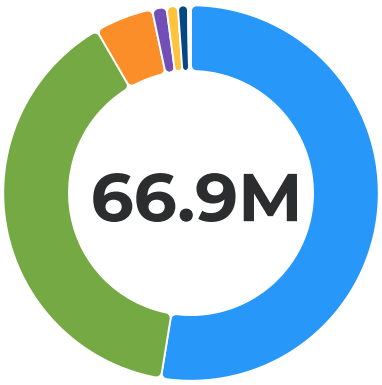
Summary

This fund is projecting $66.9M of revenue in FY27, a 1.4% increase over the projected FY26 amount. Budgeted expenditures are projected to decrease by 10.8% to $67.4M in FY27 compared to the projected FY26 amount. The FY26 amount included a transfer to move funds designated for debt payments to the Utility Debt Service Fund and a transfer to the Utility Capital Projects Fund. Because of the type of financing the City uses, the City is required to set rates that cover all operating costs and provide an additional 25% above the annual debt payments. This debt coverage helps demonstrate to credit rating agencies and lenders that the City is financially stable and meets its obligations. The excess fund balance this additional revenue generates above the policy reserve of 25% can be used to cash fund improvements, reducing additional future debt. This budget also includes a $2M transfer to the Utility Capital Projects Fund and a $2.5M transfer to the General Fund. The FY27 ending fund balance is 26% of total non-capital expenses. This fund is supported by utility water and wastewater rates that are evaluated annually to confirm growth projections, operating expenditures, and debt obligations. As of the proposed budget, the City is still reviewing the third-party rate consultants rate recommendations. The rates will go before City Council on September 8, 2026, for approval and will be included in the Master Fee Schedule effective on October 1, 2026. Additional expenditure details are reported within the departmental pages.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$9,021,467	$9,021,467	$22,684,393	$22,684,393	$13,039,498
Revenues					
Total Revenues	$64,730,538	$67,679,109	$73,344,680	$65,957,492	$66,869,038
Expenditures					
Total Expenditures	$57,132,345	$54,016,183	$85,578,967	$75,602,387	$67,442,461
Total Revenues Less Expenditures	$7,598,193	$13,662,926	-$12,234,287	-$9,644,895	-$573,423
Ending Fund Balance	$16,619,660	$22,684,393	$10,450,106	$13,039,498	$12,466,075

Revenues



Water Revenue	**$35,145,200**	52.56%
Wastewater Revenue	**$26,127,800**	39.07%
Wholesale - Wastewater	**$3,367,814**	5.04%
Wholesale - Water	**$825,000**	1.23%
Interest Income	**$650,000**	0.97%
Charges for Services	**$575,650**	0.86%
Transfer	**$117,274**	0.18%
Other Revenue	**$60,300**	0.09%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Other Revenue	$76,716	$153,797	$106,716	$60,300	$60,300	-
Interest Income	$300,000	$805,341	$650,000	$650,000	$650,000	-
Charges for Services	$333,000	$539,343	$548,650	$614,712	$575,650	-6.4%
Water Revenue	$36,824,716	$32,916,003	$38,780,000	$36,925,000	$35,145,200	-4.8%
Wholesale - Water	$506,000	$1,379,392	$950,000	$892,295	$825,000	-7.5%
Wastewater Revenue	$26,440,106	$20,007,296	$28,946,000	$23,338,790	$26,127,800	12.0%
Wholesale - Wastewater	-	$2,800,233	$3,223,314	$3,361,252	$3,367,814	0.2%
Transfer	$250,000	$9,077,705	$140,000	$115,143	$117,274	1.9%
Total Revenues	**$64,730,538**	**$67,679,109**	**$73,344,680**	**$65,957,492**	**$66,869,038**	**1.4%**

Expenditures



Transfers	**$37,561,230**	55.69%
Operating	**$16,238,814**	24.08%
Personnel	**$9,662,558**	14.33%
Cost Allocation	**$3,887,859**	5.76%
Capital Outlay	**$92,000**	0.14%

During FY26, the City created a Utility Debt Service Fund (which is reported separately in this document) to track and report utility debt outside this operating fund. The additional transfer amounts in FY26 were to move any funds set aside for debt service into this new fund. This is why this year's transfers are higher.

The fund summary of expenditures (below) includes Utility Billing and Utility Engineering in the total, but these divisions are not included on the Water and Wastewater Department page, as they are reported separately in the document (Utility Billing in Finance and Utility Engineering in Engineering, both in General Fund.)

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel	$8,898,464	$8,913,811	$10,176,888	$9,201,807	$9,662,558	5.0%
Operating	$14,890,323	$13,590,213	$15,366,612	$13,050,232	$16,238,814	24.4%
Transfers	$2,934,889	$2,172,108	$54,700,730	$48,079,480	$37,561,230	-21.9%
Debt Service	$29,345,679	$25,575,108	$1,600	-	-	-
Cost Allocation	-	$2,934,889	$2,934,889	$2,934,889	$3,887,859	32.5%
Capital Outlay	$1,062,990	$830,054	$2,398,248	$2,335,980	$92,000	-96.1%
Total Expenditures	**$57,132,345**	**$54,016,183**	**$85,578,967**	**$75,602,387**	**$67,442,461**	**-10.8%**

Water and Wastewater

Water and Wastewater is made up of several divisions, including Special Services, Utility Services, Utility Engineering, Water Treatment, Water Distribution, Wastewater Collection, and Wastewater Treatment.

Special Services is used solely to track transfers out of the Water and Wastewater Department.

Utility Services supports both water and wastewater utilities by providing field locating, Supervisory Control and Data Acquisition (SCADA) support services, and electrical maintenance.

The Water Treatment Division ensures the delivery of a safe and sufficient water supply, maintaining strong internal and external communications and fiscal accountability.

The Water Distribution Division maintains the water distribution system to ensure a continuous supply of water, upholding high standards of communication and fiscal responsibility.

The Wastewater Collection Division ensures the effective and safe collection of wastewater by operating and maintaining supply and collection systems according to established standards.

The Wastewater Treatment Division manages the treatment process for wastewater, ensuring effectiveness, safety, and adherence to recognized standards.



Water Treatment Plant expansion project

FY27 Budget Highlights

Personnel

- Added a new Assistant Director of Water Operations position mid-year FY26.
- The Assistant City Manager position was moved to Public Works Administration in the General Fund (and is cost allocated).
- The Inventory Control Specialist position was moved to Public Works Administration in the General Fund (and is cost allocated).
- The City Engineer position (formerly Utility Director) moved to Engineering Services in the General Fund (is cost allocated).
- Three (3) Construction Inspector positions moved to Engineering Services in the General Fund (is cost allocated).
- An Electrician, a Utility Supervisor in Water Distribution, and a Project Manager position were unfunded.

Operating

- Wilbarger Treatment Plant division was created in FY27, and all costs related to the new facility will be captured here.
- The Contractual category includes portable office leases, consulting services, phone services, maintenance contracts, and wholesale water contracts.
- The Other category includes costs for sludge disposal, lab fees, and state permit fees.

Transfers

- In FY26, the Utility Debt Service fund was created to remove debt payments from the Water and Wastewater Fund into a separate fund. Transfers for FY27 of $32.5M are for the portion of debt payments supported by utility rates.
- Other transfers are a $4M transfer to the Utility Capital Projects Fund to set aside for cash funding capital projects and a $2.5M transfer to the General Fund.

Capital/One-time (paid from available fund balance)

- This budget includes capital and one-time expenditures that are detailed in the Budget Overview section of this document.

Expenditures

Expenditures by Division

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Central Wastewater Treatment Plant						
Personnel						
Salary	$665,176	$649,923	$889,057	$835,927	$594,829	-28.8%
Benefit	$281,591	$255,215	$360,262	$360,476	$277,667	-23.0%
Total Personnel	$946,767	$905,138	$1,249,319	$1,196,403	$872,496	-27.1%
Operating						
Supplies & Material	$491,500	$434,543	$495,750	$494,780	$482,875	-2.4%
Other	$1,272,500	$1,049,375	$1,462,500	$1,067,950	$1,287,500	20.6%
Maintenance & Repairs	$394,000	$563,225	$584,000	$490,000	$500,000	2.0%
Staff Development	$20,200	$14,624	$20,300	$20,715	$19,400	-6.3%
Occupancy	$488,000	$588,177	$405,000	$482,000	$484,500	0.5%
Contractual	$122,000	$49,672	$126,000	$120,305	$121,268	0.8%
Total Operating	$2,788,200	$2,699,617	$3,093,550	$2,675,750	$2,895,543	8.2%
Capital Outlay						
Capital Outlay	$349,000	$359,014	$1,137,650	$860,279	$40,000	-95.4%
Total Capital Outlay	$349,000	$359,014	$1,137,650	$860,279	$40,000	-95.4%
Total Central Wastewater Treatment Plant	$4,083,967	$3,963,768	$5,480,519	$4,732,432	$3,808,039	-19.5%
Special Services						
Operating						
Occupancy	-	$6,322	-	-	-	-
Contractual	-	$1,505	-	-	-	-
Total Operating	-	$7,827	-	-	-	-
Transfers						
Transfers	$2,934,889	$2,172,108	$54,700,730	$48,079,480	$37,561,230	-21.9%
Total Transfers	$2,934,889	$2,172,108	$54,700,730	$48,079,480	$37,561,230	-21.9%
Debt Service						
Debt	$29,345,679	$25,575,108	$1,600	-	-	-
Total Debt Service	$29,345,679	$25,575,108	$1,600	-	-	-
Total Special Services	$32,280,568	$27,755,043	$54,702,330	$48,079,480	$37,561,230	-21.9%
Utility Services						
Personnel						
Salary	$1,138,860	$1,268,182	$1,372,489	$1,102,346	$876,716	-20.5%
Benefit	$433,874	$489,613	$531,944	$445,687	$369,084	-17.2%
Total Personnel	$1,572,734	$1,757,795	$1,904,433	$1,548,033	$1,245,800	-19.5%
Operating						
Supplies & Material	$164,815	$143,399	$146,000	$168,289	$204,000	21.2%
Other	$54,793	$74,567	$44,500	$35,105	$25,750	-26.6%
Maintenance & Repairs	$646,090	$649,684	$96,090	$63,000	$96,090	52.5%
Staff Development	$71,980	$65,717	$62,300	$45,219	$61,218	35.4%
Occupancy	$327,000	$323,378	$317,000	$390,600	$726,000	85.9%
Contractual	$657,276	$628,116	$686,591	$667,285	$700,416	5.0%
Transfers	$2,141,669	-	-	-	-	-
Total Operating	$4,063,623	$1,884,860	$1,352,481	$1,369,499	$1,813,474	32.4%
Cost Allocation						
Cost Allocation	-	$2,934,889	$2,934,889	$2,934,889	$3,887,859	32.5%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Total Cost Allocation	-	$2,934,889	$2,934,889	$2,934,889	$3,887,859	32.5%
Capital Outlay						
Capital Outlay	$277,490	$248,245	$461,474	-	-	-
Total Capital Outlay	$277,490	$248,245	$461,474	-	-	-
Total Utility Services	$5,913,847	$6,825,790	$6,653,277	$5,852,421	$6,947,133	18.7%
Water Treatment						
Personnel						
Salary	$708,495	$723,689	$759,119	$743,744	$818,885	10.1%
Benefit	$276,587	$264,867	$282,806	$307,683	$345,984	12.4%
Total Personnel	$985,082	$988,556	$1,041,925	$1,051,427	$1,164,869	10.8%
Operating						
Supplies & Material	$628,100	$517,548	$683,000	$480,500	$955,500	98.9%
Other	$12,750	$14,771	$14,000	$12,360	$13,800	11.7%
Maintenance & Repairs	$492,000	$481,774	$1,231,124	$431,243	$504,500	17.0%
Staff Development	$13,000	$6,690	$12,990	$7,000	$8,250	17.9%
Occupancy	$315,000	$407,339	$425,000	$380,045	$754,000	98.4%
Contractual	$54,350	$22,636	$47,000	$54,178	$45,103	-16.8%
Total Operating	$1,515,200	$1,450,758	$2,413,114	$1,365,325	$2,281,153	67.1%
Capital Outlay						
Capital Outlay	$164,000	$113,000	$44,876	$795,635	-	-100.0%
Total Capital Outlay	$164,000	$113,000	$44,876	$795,635	-	-100.0%
Total Water Treatment	$2,664,282	$2,552,314	$3,499,915	$3,212,387	$3,446,022	7.3%
Water Distribution						
Personnel						
Salary	$1,575,386	$1,525,570	$1,693,247	$1,501,290	$1,545,343	2.9%
Benefit	$685,082	$631,259	$732,612	$683,766	$713,072	4.3%
Total Personnel	$2,260,468	$2,156,828	$2,425,859	$2,185,056	$2,258,415	3.4%
Operating						
Supplies & Material	$144,500	$162,215	$104,552	$93,425	$97,000	3.8%
Other	$458,000	$551,289	$535,500	$403,711	$512,500	26.9%
Maintenance & Repairs	$646,100	$593,450	$957,500	$879,500	$333,000	-62.1%
Staff Development	$48,100	$35,444	$46,190	$24,615	$42,000	70.6%
Occupancy	$547,250	$623,603	$650,000	$530,600	$579,750	9.3%
Contractual	$2,918,050	$4,282,697	$4,458,050	$4,230,455	$5,057,550	19.6%
Total Operating	$4,762,000	$6,248,697	$6,751,792	$6,162,306	$6,621,800	7.5%
Capital Outlay						
Capital Outlay	$170,000	$84,830	$284,598	$240,853	$52,000	-78.4%
Total Capital Outlay	$170,000	$84,830	$284,598	$240,853	$52,000	-78.4%
Total Water Distribution	$7,192,468	$8,490,356	$9,462,249	$8,588,215	$8,932,215	4.0%
Wilbarger Wastewater Treatment Plant						
Personnel						
Salary	-	-	-	-	$558,975	-
Benefit	-	-	-	-	$237,890	-
Total Personnel	-	-	-	-	$796,865	-
Operating						
Supplies & Material	-	-	-	-	$225,875	-
Other	-	-	-	-	$637,500	-
Occupancy	-	-	-	-	$275,000	-
Total Operating	-	-	-	-	$1,138,375	-

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Total Wilbarger Wastewater Treatment Plant	-	-	-	-	$1,935,240	-
Wastewater Collection						
Personnel						
Salary	$997,795	$1,167,415	$1,176,233	$1,197,786	$1,339,013	11.8%
Benefit	$433,334	$464,625	$493,097	$521,403	$603,041	15.7%
Total Personnel	$1,431,129	$1,632,040	$1,669,330	$1,719,189	$1,942,054	13.0%
Operating						
Supplies & Material	$126,500	$79,795	$119,000	$72,000	$106,750	48.3%
Other	$69,000	$57,871	$69,000	$69,000	$75,000	8.7%
Maintenance & Repairs	$370,507	$302,927	$360,000	$260,000	$335,000	28.8%
Staff Development	$47,600	$36,102	$47,690	$33,690	$31,200	-7.4%
Occupancy	$98,000	$110,618	$99,800	$104,315	$105,600	1.2%
Contractual	$70,000	$130,694	$68,000	$148,660	$337,000	126.7%
Total Operating	$781,607	$718,008	$763,490	$687,665	$990,550	44.0%
Capital Outlay						
Capital Outlay	$102,500	$24,966	$469,650	$439,213	-	-100.0%
Total Capital Outlay	$102,500	$24,966	$469,650	$439,213	-	-100.0%
Total Wastewater Collection	$2,315,236	$2,375,013	$2,902,470	$2,846,067	$2,932,604	3.0%
Total Expenditures	**$54,450,368**	**$51,962,284**	**$82,700,760**	**$73,311,001**	**$65,562,482**	**-10.6%**

Expenditures by Expense Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$5,085,712	$5,334,778	$5,890,146	$5,381,093	$5,733,761	6.6%
Benefit	$2,110,468	$2,105,579	$2,400,721	$2,319,015	$2,546,738	9.8%
Total Personnel	$7,196,180	$7,440,357	$8,290,866	$7,700,108	$8,280,499	7.5%
Operating						
Supplies & Material	$1,555,415	$1,337,500	$1,548,302	$1,308,994	$2,072,000	58.3%
Other	$1,867,043	$1,747,874	$2,125,500	$1,588,126	$2,552,050	60.7%
Maintenance & Repairs	$2,548,697	$2,591,059	$3,228,714	$2,123,743	$1,768,590	-16.7%
Staff Development	$200,880	$158,578	$189,470	$131,239	$162,068	23.5%
Occupancy	$1,775,250	$2,059,437	$1,896,800	$1,887,560	$2,924,850	55.0%
Contractual	$3,821,676	$5,115,320	$5,385,641	$5,220,883	$6,261,336	19.9%
Transfers	$2,141,669	-	-	-	-	-
Total Operating	$13,910,630	$13,009,767	$14,374,427	$12,260,545	$15,740,894	28.4%
Transfers						
Transfers	$2,934,889	$2,172,108	$54,700,730	$48,079,480	$37,561,230	-21.9%
Total Transfers	$2,934,889	$2,172,108	$54,700,730	$48,079,480	$37,561,230	-21.9%
Debt Service						
Debt	$29,345,679	$25,575,108	$1,600	-	-	-
Total Debt Service	$29,345,679	$25,575,108	$1,600	-	-	-
Cost Allocation						
Cost Allocation	-	$2,934,889	$2,934,889	$2,934,889	$3,887,859	32.5%
Total Cost Allocation	-	$2,934,889	$2,934,889	$2,934,889	$3,887,859	32.5%
Capital Outlay						
Capital Outlay	$1,062,990	$830,054	$2,398,248	$2,335,980	$92,000	-96.1%
Total Capital Outlay	$1,062,990	$830,054	$2,398,248	$2,335,980	$92,000	-96.1%
Total Expenditures	**$54,450,368**	**$51,962,284**	**$82,700,760**	**$73,311,001**	**$65,562,482**	**-10.6%**

FY26 Accomplishments

- Expanded the utilization of the leak correlation system to improve response times and quickly address water leaks across the city.
- Fully staffed for the Wilbarger Wastewater Treatment Plant commissioning in late 2026 to ensure a seamless transition and uninterrupted service.
- Received the "Dean Sharp Utility Award," presented by Texas Section American Water Works Association, in recognition of exceptional service in supporting the Small Entities Technical Help (SETH) program.
- Rehabilitated the Pfennig Pump Station ground storage tanks by restoring aging coatings, enhancing system resiliency, and strengthening long-term asset management.
- Completed the 5-year Risk and Resiliency Assessment to systematically evaluate threats from malevolent acts and natural hazards, strengthen cybersecurity preparedness, and enhance overall system resilience.
- Completed the 5-year Emergency Response Plan outlining strategies, resources, and procedures to prepare for and respond to utility incidents, improving operational readiness and supporting long-term continuity of service.

FY27 Goals

- Develop a compact, deployable leak detection system designed to improve the accuracy and efficiency of identifying water leaks in confined, hard-to-access areas, enabling field crews to quickly isolate and pinpoint leaks with greater precision.
- Update the water operations scenario model to optimize management of the drinking water supply systems and networks.
- Incorporate additional smart manhole cover sensors throughout the sanitary sewer collection system to provide real-time data on flow rates, water levels, and system conditions, enabling staff to more effectively monitor system performance and identify abnormal operation conditions.
- Evaluate risk and resiliency of all wastewater main creek crossings.

FY27 Performance Measures

	FY25	FY26	FY26	FY27*
Water Treatment Indicators	**Actual**	**Estimate**	**Projected**	**Estimate**
Average Flow (MGD)	7.91	7.10	6.7	8.2
Peak Day Flow (MG)	13.902	12.00	13	14.3
Total Flow (MG)	2,715	2,592	2,100	2,800
Flow from Wells (MG)	186.61	350	150	180
Flow from Water Treatment Plant (MG)	2,528	2,182	2,000	2,600
Water Distribution Indicators				
Connections	15,897	17,100	16,670	17,128
Water Leak Repairs	127	140	140	160
Wastewater Indicators				
Average Flow (MGD)	4.23	5.25	4.36	4.48
Peak Flow (MGD)	9.04	12.00	9.32	9.6
Gallons Treated (MG)	1,543	1,916	1589	1637
Reuse Water Sold (MG)	34.14	35.00	36.87	39.82

*Wastewater indicators are for both plants

Solid Waste Overview

This fund accounts for contracted services provided to the City for the curbside collection, management, and disposal of solid waste and recycling materials. The Department also includes the recycle center's operations, which provides residents with a location to drop off various recyclable items, including brush, scrap metal, refrigerant units, cardboard, paper, automotive fluids, and batteries.

Summary

This fund is projecting $6.4M of revenue in FY27, with the same amount of expenditures. The City negotiated a new contract with our third-party solid waste provider to keep the current rates for another two years. Therefore, the City did not make any customer rate changes in FY27. The revenue received through the solid waste rates generates enough revenue to cover the administrative costs, along with a transfer to the General Fund and Water and Wastewater Fund. This fund does not have a fund balance reserve policy. There is additional detail regarding expenditures on the department page.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$1,860,841**	**$1,860,841**	**$1,257,223**	**$1,257,223**	**$1,257,223**
Revenues					
Interest Income	$20,000	$50,044	$44,950	$36,000	$35,000
Charges for Services	$6,120,000	$6,071,721	$6,079,500	$6,123,214	$6,344,452
Total Revenues	**$6,140,000**	**$6,121,765**	**$6,124,450**	**$6,159,214**	**$6,379,452**
Expenditures					
Personnel	$60,857	$60,103	$62,704	$55,739	$65,884
Operating	$5,914,032	$6,177,118	$4,757,578	$5,062,087	$5,096,294
Transfers	$165,111	$323,053	$1,322,906	$916,430	$1,217,274
Cost Allocation	-	$165,110	-	$124,958	-
Total Expenditures	**$6,140,000**	**$6,725,383**	**$6,143,188**	**$6,159,214**	**$6,379,452**
Total Revenues Less Expenditures	**-**	**-$603,618**	**-$18,738**	**-**	**-**
Ending Fund Balance	**$1,860,841**	**$1,257,223**	**$1,238,485**	**$1,257,223**	**$1,257,223**

Solid Waste

The Solid Waste Department operates the Recycle Center and collaborates with the City's solid waste provider to ensure high-quality waste management services.



FY27 Budget Highlights

Operating

- The Contractual category includes the third-party solid waste services contract.
- The Other category includes costs related to landfill drop-offs.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$40,663	$41,233	$42,384	$42,385	$43,648	3.0%
Benefit	$20,194	$18,870	$20,320	$13,354	$22,236	66.5%
Total Personnel	$60,857	$60,103	$62,704	$55,739	$65,884	18.2%
Operating						
Benefit	$117	-	$63	-	$171	-
Supplies & Material	$1,480	$855	$870	$670	$870	29.9%
Other	$34,000	$44,187	$20,000	$54,898	$69,548	26.7%
Occupancy	-	$131	-	-	-	-
Contractual	$4,921,800	$5,162,787	$4,736,645	$5,006,519	$5,025,705	0.4%
Transfers	$956,635	$969,158	-	-	-	-
Total Operating	$5,914,032	$6,177,118	$4,757,578	$5,062,087	$5,096,294	0.7%
Transfers						
Transfers	$165,111	$323,053	$1,322,906	$916,430	$1,217,274	32.8%
Total Transfers	$165,111	$323,053	$1,322,906	$916,430	$1,217,274	32.8%
Cost Allocation						
Cost Allocation	-	$165,110	-	$124,958	-	-100.0%
Total Cost Allocation	-	$165,110	-	$124,958	-	-100.0%
Total Expenditures	**$6,140,000**	**$6,725,383**	**$6,143,188**	**$6,159,214**	**$6,379,452**	**3.6%**

FY26 Accomplishments

- Streamlined Recycling Center operations by refining brush incineration and intake processes, significantly enhancing overall efficiency.
- Elevated service quality by transitioning to a cashless system, creating a fluid and seamless customer experience.
- Improved the aesthetics of the Recycling Center by eliminating massive brush piles and establishing designated areas for each intake item.
- Expanded collaborative efforts by networking with the City of Austin to strengthen and enhance the recycling process and initiatives.

FY27 Goals

- Optimize intake flow by reviewing and adjusting operating hours for peak efficiency.
- Assess basic digital tracking of materials to ensure it provides the most useful metrics for the City.
- Maintain a clean and organized facility with regular brush removal and site upkeep.
- Explore low-cost partnership opportunities with nearby municipalities or private recyclers.

The Monarch

The purpose of this fund is to account for revenue received and expenditures incurred related to the new multi-generational recreation center, "The Monarch." This fund is considered an enterprise fund due to the plan to be self-supporting within five years.



Summary

This fund is projecting $5.3M of revenue and $6.1M in expenditures for FY27. The revenues include $2.1M from 4B funds through the Pflugerville Community Development Corporation. Since The Monarch is new and unlike any other facility the City manages, this budget has been based on research provided from other facilities similar in size and programming. The revenue is based on estimated levels of memberships and programming. The City recognizes that this budget is not balanced and staff will monitor the actual revenue and expenditures once the facility is open.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY26 Amended Budget	FY25 Actuals	FY26 Projected	FY27 Proposed
Beginning Fund Balance	-	-	-	-	-
Revenues					
Recreational	-	-	-	-	$3,238,956
Intergovernmental	-	-	-	-	$2,100,000
Total Revenues	-	-	-	-	**$5,338,956**
Expenditures					
Personnel	-	-	-	-	$3,767,952
Operating	-	-	-	-	$2,030,075
Cost Allocation	-	-	-	-	$258,821
Total Expenditures	-	-	-	-	**$6,056,848**
Total Revenues Less Expenditures	-	-	-	-	**-$717,892**
Ending Fund Balance	-	-	-	-	**-$717,892**

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	-	-	-	-	$3,201,915	-
Benefit	-	-	-	-	$566,037	-
Total Personnel	-	-	-	-	$3,767,952	-
Operating						
Supplies & Material	-	-	-	-	$230,224	-
Other	-	-	-	-	$321,700	-
Maintenance & Repairs	-	-	-	-	$75,050	-
Staff Development	-	-	-	-	$92,302	-
Occupancy	-	-	-	-	$331,941	-
Contractual	-	-	-	-	$978,858	-
Total Operating	-	-	-	-	$2,030,075	-
Cost Allocation						
Cost Allocation	-	-	-	-	$258,821	-
Total Cost Allocation	-	-	-	-	$258,821	-
Total Expenditures	**-**	**-**	**-**	**-**	**$6,056,848**	**-**

Special Revenue Funds

Hotel Occupancy Tax

The purpose of this fund is to account for Hotel Occupancy Tax (HOT) received from "hotels" which includes hotels, motels, short-term rentals, bed and breakfasts, rooming houses, or other buildings where rooms are provided for consideration of two dollars or more per day. Expenditures of these funds must meet two criteria: first, the expenditure must directly enhance and promote tourism and the convention and hotel industry; second, they must clearly fit into one of the nine categories defined by Chapter 156 of the Texas Tax Code.



Summary

This fund is projecting $1.2M of revenue in FY27, which represents no change over the FY26 projections. FY27 budgeted expenditures are increasing by 7.5% over FY26 projections to $1.2M. This budget includes expenditures related to advertising and marketing tourism, economic incentives, travel and training related to tourism, partial personnel costs for the Tourism and Downtown Manager, and historic preservation specifically for the Heritage Museum.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$1,326,808**	**$1,326,808**	**$1,112,018**	**$1,112,018**	**$1,208,000**
Revenues					
Other Taxes	$1,270,000	$1,165,416	$1,207,000	$1,165,415	$1,165,415
Interest Income	$25,000	$57,004	$25,000	$51,200	$45,000
Total Revenues	**$1,295,000**	**$1,222,420**	**$1,232,000**	**$1,216,615**	**$1,210,415**
Expenditures					
Personnel	-	-	$77,345	$77,239	$85,898
Operating	$771,457	$812,209	$545,421	$418,394	$494,090
Development Agreement	$625,000	$625,000	$625,000	$625,000	$625,000
Total Expenditures	**$1,396,457**	**$1,437,209**	**$1,247,766**	**$1,120,633**	**$1,204,988**
Total Revenues Less Expenditures	**-$101,457**	**-$214,790**	**-$15,766**	**$95,982**	**$5,427**
Ending Fund Balance	**$1,225,351**	**$1,112,018**	**$1,096,252**	**$1,208,000**	**$1,213,427**

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	-	-	$56,696	$56,697	$62,720	10.6%
Benefit	-	-	$20,649	$20,543	$23,178	12.8%
Total Personnel	-	-	$77,345	$77,239	$85,898	11.2%
Operating						
Supplies & Material	$7,500	$182	$6,000	$4,985	$3,500	-29.8%
Other	$723,457	$780,149	$505,495	$376,841	$453,495	20.3%
Maintenance & Repairs	$10,000	-	-	-	-	-
Staff Development	$6,500	$7,908	$10,926	$12,056	$12,595	4.5%
Contractual	$24,000	$23,971	$23,000	$24,512	$24,500	-
Total Operating	$771,457	$812,209	$545,421	$418,394	$494,090	18.1%
Development Agreement						
Dev Agreements	$625,000	$625,000	$625,000	$625,000	$625,000	-
Total Development Agreement	$625,000	$625,000	$625,000	$625,000	$625,000	-
Total Expenditures	**$1,396,457**	**$1,437,209**	**$1,247,766**	**$1,120,633**	**$1,204,988**	**7.5%**



Explore Pflugerville promotes everything to see, do, and eat in our charming City through an updated website, active social media accounts, and outreach opportunities in the region. Learn more at explorepf.com and follow us on Facebook and Instagram @ExplorePF.

Public Safety Special Revenue

The purpose of these funds is to accumulate and account for revenue received from the following sources: seizure funds, child safety fines, and training funds provided by the state. Each of these funds has specific restrictions on its use and should be considered first before expending general funds.

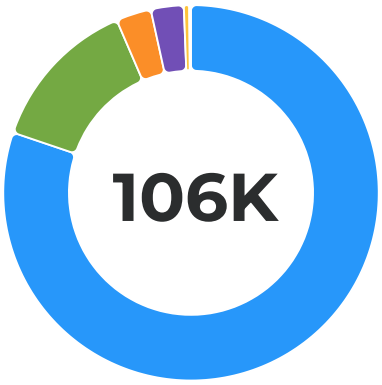
Summary

Revenue from these special funds can vary from year to year, so the City uses conservative estimates. These funds are projecting $106K of revenue in FY27 with $313K of projected expenditures. The seizure funds can be used for eligible law enforcement expenses. Child Safety funds are used to support the crossing guard program and any other expenses that specifically relate to child safety, including upgrades to pedestrian crossings in school zones.

Comprehensive Fund Summary

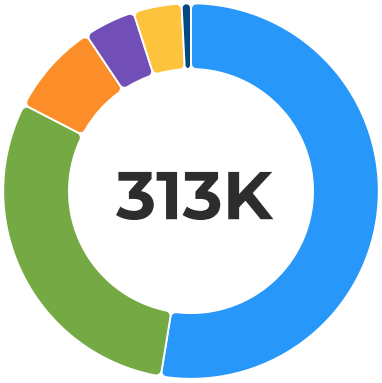
Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$282,317	$282,317	$367,229	$367,229	$338,647
Revenues					
Total Revenues	$81,500	$327,593	$88,400	$177,738	$106,000
Expenditures					
Total Expenditures	$174,500	$242,681	$245,428	$206,320	$313,166
Total Revenues Less Expenditures	-$93,000	$84,912	-$157,028	-$28,582	-$207,166
Ending Fund Balance	$189,317	$367,229	$210,201	$338,647	$131,481

Revenues by Fund



Police Child Safety	**$85,000**	80.19%
Police Training Funds	**$14,150**	13.35%
Police Seizure Dept of Justice	**$3,200**	3.02%
Special Revenue/Grant Multi-Yr	**$3,000**	2.83%
Police Seizure State	**$500**	0.47%
Police Seizure Treasury (IRS)	**$150**	0.14%

Expenditures by Fund



Police Child Safety	**$164,666**	52.58%
Police Seizure Dept of Justice	**$94,000**	30.02%
Special Revenue/Grant Multi-Yr	**$25,000**	7.98%
Police Training Funds	**$14,000**	4.47%
Police Seizure State	**$13,000**	4.15%
Police Seizure Treasury (IRS)	**$2,500**	0.80%

Municipal Court Special Revenue

The purpose of these funds is to accumulate and account for revenue received from fees collected through the Municipal Court and are designated for upgrading and maintaining court technology, enhancing court efficiency, improving court security, and facilitating a juvenile program.



Summary

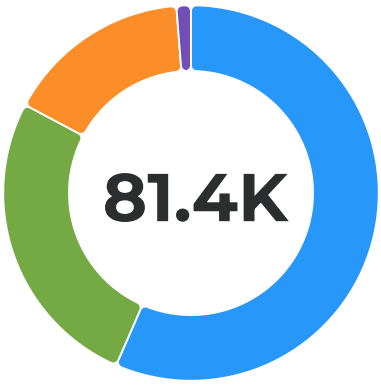
This fund is projected to have revenue of $81K in FY27. This is offset by expenses totaling $293K. Security funds provide a bailiff for the court and other expenses to improve building security. These funds will offset capital security costs associated with the new City Hall project. Efficiency funds cover personnel training costs and various operational items for the court. Truancy funds are used to offset personnel costs in support of juveniles. Youth diversion funds can be spent on costs associated with running the Youth Diversion Program.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$207,824	$207,824	$245,584	$245,584	$268,850
Revenues					
Total Revenues	$59,700	$77,233	$64,500	$81,990	$81,370
Expenditures					
Total Expenditures	$65,500	$39,473	$306,423	$58,724	$292,785
Total Revenues Less Expenditures	-$5,800	$37,760	-$241,923	$23,266	-$211,415
Ending Fund Balance	$202,024	$245,584	$3,661	$268,850	$57,435

Revenue

Revenues by Fund

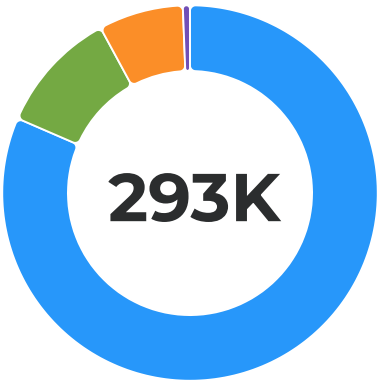


Municipal Court Building Security and Technology	**$46,000**	56.53%
Municipal Court Truancy	**$21,350**	26.24%
Municipal Court Efficiency	**$13,000**	15.98%
Municipal Court Youth Diversion	**$1,020**	1.25%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Municipal Court Technology	$14,000	$15,459	-	-	-	-
Municipal Court Building Security and Technology	$20,500	$29,912	$34,500	$46,800	$46,000	-1.7%
Municipal Court Efficiency	$7,700	$12,327	$10,000	$12,820	$13,000	1.4%
Municipal Court Truancy	$17,500	$19,032	$18,000	$21,350	$21,350	-
Municipal Court Youth Diversion	-	$504	$2,000	$1,020	$1,020	-
Total Revenues	**$59,700**	**$77,233**	**$64,500**	**$81,990**	**$81,370**	**-0.8%**

Expenditures

Expenditures by Fund



Municipal Court Building Security and Technology	**$238,635**	81.51%
Municipal Court Efficiency	**$31,000**	10.59%
Municipal Court Truancy	**$21,350**	7.29%
Municipal Court Youth Diversion	**$1,800**	0.61%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Municipal Court Technology	$20,000	$2,714	-	-	-	-
Municipal Court Building Security and Technology	$20,000	$16,407	$251,288	$26,160	$238,635	812.2%
Municipal Court Efficiency	$8,000	$2,853	$36,389	$11,376	$31,000	172.5%
Municipal Court Truancy	$17,500	$17,500	$18,746	$21,000	$21,350	1.7%
Municipal Court Youth Diversion	-	-	-	$188	$1,800	857.4%
Total Expenditures	**$65,500**	**$39,473**	**$306,423**	**$58,724**	**$292,785**	**398.6%**

Fund Balance Summary

The City prioritizes these restricted funds first before using other unrestricted funds. These funds are budgeted to utilize any available fund balance plus any estimated revenue from FY27.

Fund Balance	FY 2026	FY 2027
Municipal Court Building Security and Technology	$235,379	$42,744
Municipal Court Efficiency	$29,807	$11,807
Municipal Court Truancy	$2,328	$2,328
Municipal Court Youth Diversion	$1,336	$556
Total Fund Balance	**$268,850**	**$57,435**



Public Educational Government

This fund accumulates and accounts for revenue received from all companies providing cable services under the State-Issued Certificate of Franchise Authority (SIFCA). One percent of gross revenues is remitted to the City for capital expenditures related to the City's operations of its Public Educational Government (PEG) Access channel.



Summary

This fund is projecting $45K of revenue in FY27. The budgeted expenditures total $54K. These funds are used in support of the City's public access channel, including the ability to live-stream the City Council meetings and other City content.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$133,101**	**$133,101**	**$180,900**	**$180,900**	**$196,847**
Revenues					
Franchise Fees	-	-	$42,800	-	-
Interest Income	$4,000	$7,110	$4,500	$7,500	$6,000
Intergovernmental	$65,000	$51,786	-	$33,575	$39,300
Total Revenues	**$69,000**	**$58,896**	**$47,300**	**$41,075**	**$45,300**
Expenditures					
Operating	$41,953	$11,097	$52,384	$25,128	$54,317
Total Expenditures	**$41,953**	**$11,097**	**$52,384**	**$25,128**	**$54,317**
Total Revenues Less Expenditures	**$27,047**	**$47,799**	**-$5,084**	**$15,947**	**-$9,017**
Ending Fund Balance	**$160,148**	**$180,900**	**$175,816**	**$196,847**	**$187,830**

Tax Increment Reinvestment Zone 1

The Pflugerville City Council adopted an ordinance on December 14, 2010, which designated Reinvestment Zone No. One, also known as the Falcon Pointe Tax Increment Reinvestment Zone (TIRZ). Since that time, other areas have been added to this reinvestment zone.

A municipality makes an area eligible for tax increment financing by designating a reinvestment zone, also called a Tax Increment Reinvestment Zone (TIRZ) or a tax increment financing (TIF) zone. The TIRZ is overseen by a five (5) member board that make recommendations to the City Council concerning the administration of that zone. Costs of selected public improvements outlined in the zone's project and financing plan may be paid by current or future tax revenue flowing from redeveloped or appreciated real property valued in the zone. The additional tax dollars generated by growth of real property value in the zone are called the tax increment. These dollars flow to a fund for a specified number of years. Money flowing into the fund each year is spent according to an approved plan. This type of financing is governed by Chapter 311 of the Texas Tax Code.

Summary

This fund is projecting $4.8M of revenue in FY27, which represents a 5.8% increase over the FY26 projections. Budgeted expenditures include administrative costs, legal fees, and debt service payments. During FY26, the TIRZ Board and City Council approved partial funding from the TIRZ for a parking garage being constructed in the Downtown East project.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$5,331,561**	**$5,331,561**	**$7,514,623**	**$7,514,623**	**$1,215,714**
Revenues					
Property Tax	$4,034,644	$4,426,394	$5,193,043	$4,338,992	$4,602,031
Interest Income	$30,000	$325,628	$200,000	$165,000	$165,000
Total Revenues	**$4,064,644**	**$4,752,022**	**$5,393,043**	**$4,503,992**	**$4,767,031**
Expenditures					
Operating	$510,617	$720,866	$740,141	$783,175	$816,739
Transfers	-	$1,848,093	$2,019,487	$2,019,487	$2,099,490
Debt Service	$1,848,093	-	-	$239	-
Capital Outlay	-	-	$8,000,000	$8,000,000	-
Total Expenditures	**$2,358,710**	**$2,568,959**	**$10,759,628**	**$10,802,901**	**$2,916,229**
Total Revenues Less Expenditures	**$1,705,934**	**$2,183,062**	**-$5,366,585**	**-$6,298,909**	**$1,850,802**
Ending Fund Balance	**$7,037,495**	**$7,514,623**	**$2,148,038**	**$1,215,714**	**$3,066,516**

Fiduciary Funds

Public Improvement Districts (PID)

The City of Pflugerville has approved three Public Improvement Districts: Meadowlark Preserve, Lakeside Meadows, and Martin Tract. The assessments collected from these improvement districts fund public infrastructure.

Summary

The projected revenue for FY27 is $3.2M. This is less than previous years due to a change in accounting methodology. The Martin Tract and Lakeside Meadows PIDs operate as reimbursement PIDs, meaning assessment revenues are used to make annual payments to the developer. In contrast, the Meadowlark Preserve PID issued bonds in FY25 to finance improvements, resulting in annual debt service payments. There is a small part of the assessment revenue that is used for administrative costs borne by the City, such as audit fees, filing fees, appraisal and collection fees.

Comprehensive Fund Summary

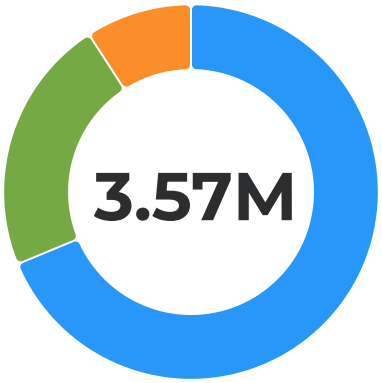
Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$30,170**	**$30,170**	**$15,749,353**	**$15,749,353**	**$3,512,677**
Revenues					
Property Assessments	$2,588,455	$2,655,347	$3,682,991	$3,063,948	$2,954,952
Interest Income	$500	$383,712	$42,000	$292,500	$229,750
Bond Proceeds	-	$14,772,000	-	-	-
Total Revenues	**$2,588,955**	**$17,811,059**	**$3,724,991**	**$3,356,448**	**$3,184,702**
Expenditures					
Operating	$50,000	$583,333	$14,897,500	$14,835,143	$2,816,691
Debt Service	-	$1,508,543	$980,531	$757,981	$749,096
Total Expenditures	**$50,000**	**$2,091,876**	**$15,878,031**	**$15,593,124**	**$3,565,787**
Total Revenues Less Expenditures	**$2,538,955**	**$15,719,183**	**-$12,153,040**	**-$12,236,676**	**-$381,085**
Ending Fund Balance	**$2,569,125**	**$15,749,353**	**$3,596,313**	**$3,512,677**	**$3,131,592**

Revenues by Fund



Lakeside Meadows PID	**$1,918,690**	60.25%
Meadowlark PID	**$935,662**	29.38%
Martin Tract PID	**$330,350**	10.37%

Expenditures by Fund



Lakeside Meadows PID	**$2,450,691**	68.73%
Meadowlark PID	**$789,096**	22.13%
Martin Tract PID	**$326,000**	9.14%

Tourism Public Improvement District

The purpose of this Tourism Public Improvement District (TPID) is to strengthen and elevate tourism in Pflugerville by increasing overnight stays and enhancing the overall visitor experience. This District will provide dedicated resources for Pflugerville to compete more effectively for leisure travelers, meetings and group events with dedicated resources to grow market share, support local businesses and generate sustained economic impact that benefits the entire Pflugerville community.



Summary

This fund is new for FY27. The TPID was approved by City Council during FY26 with an effective date of October 1, 2026. This fund is projecting $361K of revenue in FY27, with budgeted expenditures at the same amount. This budget includes expenditures with an emphasis on marketing and sales to promote tourism. There is a small part of the assessment revenue that is used for administrative costs borne by the City, such as audit fees, filing fees, appraisal and collection fees.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY26 Amended Budget	FY25 Actuals	FY26 Projected	FY27 Proposed
Beginning Fund Balance	-	-	-	-	-
Revenues					
Property Assessments	-	-	-	-	$361,200
Total Revenues	-	-	-	-	**$361,200**
Expenditures					
Operating	-	-	-	-	$361,200
Total Expenditures	-	-	-	-	**$361,200**
Total Revenues Less Expenditures	-	-	-	-	-
Ending Fund Balance	-	-	-	-	-

Internal Service Funds

Vehicle and Equipment Replacement Fund (VERF)

This fund was established to account for activities related to vehicle and equipment replacement services for city departments on a cost-reimbursement basis.

Summary

This fund is projecting $2.6M of revenue in FY27. Budgeted expenditures are $2.4M for FY27. The majority of the revenue in FY27 is coming from transfers into the fund from the General Fund and Water and Wastewater Fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	-	-	-	-	$193,739
Revenues					
Total Revenues	-	-	$675,000	$695,000	$2,580,807
Expenditures					
Total Expenditures	-	-	$538,000	$501,261	$2,438,144
Total Revenues Less Expenditures	-	-	$137,000	$193,739	$142,663
Ending Fund Balance	-	-	$137,000	$193,739	$336,402

Revenues

Since not all the City's fleet and equipment are participating in the replacement fund, there must be upfront capital used to make the initial purchase, then the department contribution will start annually to be available when the assets need replacing in the future. The Other Revenue category represents the annual payments made from other departments for replacement of vehicles and equipment that were purchased from the VERF.

Transfers In:

Fund	Amount
General Fund	$1,640,000
Water and Wastewater Fund	$561,230
Total	**$2,201,230**

Revenue by Type



Transfer	**$2,201,230**	85.29%
Other Revenue	**$229,577**	8.90%
Interest Income	**$150,000**	5.81%

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Other Revenue	-	-	$65,000	$85,000	$229,577	170.1%
Interest Income	-	-	-	-	$150,000	-
Transfer	-	-	$610,000	$610,000	$2,201,230	260.9%
Total Revenues	**-**	**-**	**$675,000**	**$695,000**	**$2,580,807**	**271.3%**

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Capital Outlay	-	-	$538,000	$501,261	$2,438,144	386.4%
Capital Outlay	-	-	$538,000	$501,261	$2,438,144	386.4%
Total Expenditures	**-**	**-**	**$538,000**	**$501,261**	**$2,438,144**	**386.4%**

Component Unit

Pflugerville Community Development Corporation Overview

Pflugerville Community Development Corporation (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 on taxable goods and services purchased within the City. The corporation has a seven-member Board of Directors, appointed by the City Council.

Summary

This fund is projecting $11.9M in revenue for FY27, which represents a slight decrease over the prior year projections. Sales tax represents 83% of total revenue. This revenue source has recognized consistent growth, but the last several years have shown a flattening in growth year over year. This budget reflects a 0% sales tax growth over the FY26 projected amount, and recognizes a draw-down of available fund balance to fund several capital improvement projects. More details are provided on the PCDC department page. The ending fund balance represents a 39% reserve of the total operating expenditures.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$22,401,913**	**$22,401,913**	**$18,827,855**	**$18,827,855**	**$11,274,102**
Revenues					
Total Revenues	**$12,180,566**	**$12,228,638**	**$12,357,307**	**$11,930,406**	**$11,870,628**
Expenditures					
Total Expenditures	**$19,337,202**	**$15,802,696**	**$24,292,264**	**$19,484,159**	**$17,188,443**
Total Revenues Less Expenditures	**-$7,156,636**	**-$3,574,058**	**-$11,934,957**	**-$7,553,753**	**-$5,317,815**
Ending Fund Balance	**$15,245,277**	**$18,827,855**	**$6,892,898**	**$11,274,102**	**$5,956,287**

Revenues

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Sales Tax	$10,063,219	$9,890,172	$10,139,960	$9,831,500	$9,831,500	-
Other Revenue	$912,593	$912,603	$912,593	$914,152	$914,093	-
Interest Income	$1,204,754	$1,425,863	$1,304,754	$1,184,754	$1,125,035	-5.0%
Total Revenues	**$12,180,566**	**$12,228,638**	**$12,357,307**	**$11,930,406**	**$11,870,628**	**-0.5%**

Pflugerville Community Development Corporation (PCDC)

The Pflugerville Community Development Corporation (PCDC) helps strengthen Pflugerville's economy by attracting new businesses, supporting existing employers, encouraging job creation, and expanding the community's tax base. As a Type B economic development corporation, PCDC is funded through a voter-authorized half-cent sales tax collected within the City of Pflugerville. These funds are invested in economic development initiatives that support long-term growth and benefit the community. PCDC's annual budget is reviewed and approved by both the PCDC Board of Directors and the Pflugerville City Council, ensuring public oversight and accountability.



FY27 Budget Highlights

Personnel

- During FY26 there were several market adjustments for certain positions and vacant positions were filled.

Development Agreements

- There was one additional development incentive added for $300K.

Community Support

- Includes $2.1M in support of project Pfit (in support of The Monarch), community engagement grant funds, and workforce development.

Capital/One-time (paid from available fund balance)

- This budget includes funds for the Nexus project, an Innovation Hub, and a Wet Lab project.

Expenditures

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Personnel						
Salary	$511,716	$317,611	$662,882	$492,640	$704,819	43.1%
Benefit	$174,168	$119,860	$214,560	$193,157	$248,982	28.9%
Total Personnel	$685,884	$437,471	$877,442	$685,797	$953,801	39.1%
Operating						
Supplies & Material	$25,000	$43,163	$45,000	$44,500	$31,500	-29.2%
Other	$234,000	$200,857	$477,195	$477,195	$549,535	15.2%
Maintenance & Repairs	$13,000	$13,958	$13,000	$10,000	$11,000	10.0%
Staff Development	$75,249	$80,916	$134,199	$133,057	$136,866	2.9%
Occupancy	$2,000	$3,528	$2,550	$1,059	$1,070	1.0%
Contractual	$506,025	$436,676	$830,450	$678,100	$582,824	-14.1%
Total Operating	$855,274	$779,098	$1,502,394	$1,343,911	$1,312,795	-2.3%
Development Agreement						
Dev Agreements	$926,000	$261,388	$1,076,000	$970,000	$1,231,000	26.9%
Total Development Agreement	$926,000	$261,388	$1,076,000	$970,000	$1,231,000	26.9%
Debt Service						
Debt	$6,750,044	$6,707,651	$8,542,928	$8,534,451	$8,940,847	4.8%
Total Debt Service	$6,750,044	$6,707,651	$8,542,928	$8,534,451	$8,940,847	4.8%
Community Support						
Contractual	$1,950,000	$641,309	$2,166,850	$2,150,000	$2,750,000	27.9%
Total Community Support	$1,950,000	$641,309	$2,166,850	$2,150,000	$2,750,000	27.9%
Capital Outlay						
Capital Outlay	$8,170,000	$6,975,779	$10,126,650	$5,800,000	$2,000,000	-65.5%
Total Capital Outlay	$8,170,000	$6,975,779	$10,126,650	$5,800,000	$2,000,000	-65.5%
Total Expenditures	**$19,337,202**	**$15,802,696**	**$24,292,264**	**$19,484,159**	**$17,188,443**	**-11.8%**

FY26 Accomplishments

- Complete 100% of the Request for Information for primary jobs-related business development projects that fit Pflugerville, with a target of attracting $50 million in capital expenditure, 150 new jobs, and 250K sq. ft. of commercial space absorption.
- Submit 60 marketing information documents to retail and restaurants that are not currently located in Pflugerville, which will grow the sales tax base in our community.
- Conduct 100 Business Retention and Expansion (BRE) visits
    - The Business Workforce and Retention Director will focus on advanced technology and manufacturing, life sciences, software and Information Technology (IT) headquarters & corporate campuses, and other primary job-related businesses.
    - Innovation and Entrepreneur Manager will focus on startups, small businesses, retail, and sales tax-generating businesses.
- Expand proactive engagement with regional partners and consultants to strengthen Pflugerville's competitive position.
- Launch BRE survey dashboard to track business needs and policy recommendations in real-time.
- Host 6 workforce or business training events with regional partners.
- Establish new workforce/education partnerships focused on barriers to employment, entrepreneurship, and youth outreach.
- Invest $5.8M in site and infrastructure improvements to Helios Right In and Right Out and Impact Way Phase IV that support long-term economic development.
- Invest $4.5M in parks, trails, and community assets aligned with supporting city council's goals to improve quality of life.
- Host or sponsor 12 entrepreneurial events that elevate Pflugerville's visibility in the startup ecosystem.
- Create a Center of Innovation & Entrepreneurship near SH130 by investing up to $1,000,000 to cultivate the research and development of our entrepreneurs and provide a facility to support them.
- Develop a mixed-use development with a regional draw by investing up to $1,000,000 in the development of Project Nexus.
- Conduct a study to identify the necessary advancements for life science, bio-based businesses, such as potential Wet Lab space, within our community.

FY27 Goals

Business Attraction and Investment

- Respond by the required deadline to 100% of qualified Requests for Information that align with Pflugerville's sites, workforce, infrastructure, and target industries.
- Secure commitments totaling at least $150 million in new capital investment, 300 new primary jobs, and 350,000 square feet of commercial or industrial space absorption.
- Prioritize advanced manufacturing, semiconductor and defense technologies, life sciences, software and information technology, headquarters, and other high-wage primary employers.
- Conduct 24 direct engagements with site selectors, consultants, brokers, and targeted companies and host two developer or site-selector familiarization tours.

Business Retention, Expansion, and Workforce

- Conduct 100 Business Retention and Expansion visits and provide timely follow-up on identified business, workforce, infrastructure, and development needs.
- Support at least five documented retention or expansion outcomes totaling $25 million in investment and 100 jobs created or retained.
- Launch a BRE survey dashboard to track business needs, expansion opportunities, workforce challenges, and policy recommendations.
- Host six workforce or business training events, establish or expand three workforce and education partnerships, and connect 25 employers with training or workforce resources.
- Continue the Pflugerville Employment Coalition, annual job fair, Pforge, internships, apprenticeships, and youth career initiatives.

Retail, Small Business, and Entrepreneurship

- Submit 60 customized recruitment packages to retailers, restaurants, entertainment concepts, and other sales tax-generating businesses not currently located in Pflugerville.
- Advance at least five retail or restaurant prospects to active site evaluation, lease negotiation, development application, or formal commitment.
- Assist at least 75 startups, entrepreneurs, and small businesses through technical assistance, programming, referrals, and access-to-capital partnerships.
- Host or sponsor 12 entrepreneurial events and serve at least 25 students through Pforge or a comparable youth entrepreneurship initiative.

Innovation and Targeted Industry Development

- Advance a Center of Innovation and Entrepreneurship near SH 130 through an investment of up to $1 million, subject to required approvals.
- Complete the facility, financial, operational, partnership, and programming plans necessary to launch and sustain the center.
- Complete a life sciences and bio-based industry feasibility study addressing wet lab, clean room, research, workforce, infrastructure, and specialized facility needs.
- Develop a qualified pipeline of at least five life sciences or bio-based business prospects.

Strategic Sites, Infrastructure, and Placemaking

- Advance Project Nexus as a mixed-use destination with a regional draw through an investment of up to $1 million in planning, due diligence, infrastructure analysis, and development activities.
- Complete development-readiness assessments for at least five priority employment sites and identify actions needed to improve their competitiveness.
- Advance the use of Freeport exemptions, Foreign-Trade Zone benefits, and other tools supporting manufacturing and international investment.

Partnerships, Marketing, and Public Awareness

- Strengthen partnerships with regional, state, national, and international economic development organizations and generate at least 10 qualified business leads through those relationships.
- Maintain active relationships with at least 25 site selectors, consultants, brokers, trade organizations, and corporate decision-makers.
- Implement four national or industry marketing campaigns and 12 local public awareness campaigns explaining PCDC's role, funding, programs, investments, and community impact.
- Publish quarterly performance reports and an annual economic impact and return-on-investment report.

Organizational Performance and Accountability

- Complete implementation of PCDC's customer relationship management system and document 100% of active projects, business visits, prospects, and partnerships.
- Maintain a quarterly performance dashboard measuring progress toward Board-approved goals.
- Evaluate proposed incentives using documented standards for capital investment, wages, taxable value, sales tax generation, public benefit, compliance, risk, and return on investment.
- Complete annual compliance reviews for active agreements and maintain compliance with applicable laws, financial policies, procurement requirements, audit standards, and Board policies.

FY27 Performance Measures

	FY25	FY26	FY26	FY27
PCDC Recruitment & Retention Metrics	**Actuals**	**Estimate**	**Projected**	**Estimate**
Projects in Pipeline (RFI's submitted)	9	24	45	30
Business Retention Visits	75	150	150	150
Jobs Created	509	600	600	600
Square Feet Recruitment Absorption	100K	250K	300K	400K
PCDC Talent & Education Metrics				
Workforce Development Investment	500K	$500K	$500K	$500K
Individuals Trained	340	300	300	300
Business Education Events Held	12	12	16	15
Program Attendees	480	400	400	500
New Partnerships Formed	8	6	6	5
PCDC Quality of Life Metrics				
Infrastructure Investment	$1M	$7.5M	$6M	$2M
Parks, Recreation, and Transportation Investment	$4.5M	$4.5M	$4.7M	$5.1M
PCDC Entrepreneurship & Innovation Metrics				
Entrepreneurial Events Hosted or Sponsored	12	3	20	15
Startups Supported via Programs or Partnerships	20	5	20	30
Innovation Center Progress Milestones Achieved	3	3	3	3
Small Business Consultations Conducted	27	25	25	25

Debt Service Funds

General Debt Service

This fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The primary funding source is the property tax rate's Interest & Sinking (debt) portion.



Summary

This fund is projecting $39.6M of revenue in FY27, which represents a 3.9% decrease from the FY26 projections. The property tax rate calculation includes a reduction of the available fund balance of $4.85M. This keeps the property tax debt rate similar to FY26.

Budgeted expenditures are projected at $43.6M, an increase of 1.7%, or $715K, over FY26 projections. The debt service details can be found in the Debt Summary Overview section of this document.

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**$10,509,272**	**$10,509,272**	**$10,954,579**	**$10,954,579**	**$9,353,934**
Revenues					
Property Tax	$32,665,000	$32,212,144	$33,251,833	$32,849,200	$32,650,683
Other Revenue	-	$742,390	-	-	-
Interest Income	$700,000	$1,160,092	$700,000	$985,000	$850,000
Bond Proceeds	-	$8,974,000	-	-	-
Intergovernmental	$4,658,473	$4,658,473	$4,979,692	$4,979,692	$3,958,429
Transfer	$1,848,093	$1,848,093	$2,019,487	$2,494,777	$2,099,490
Total Revenues	**$39,871,566**	**$49,595,191**	**$40,951,012**	**$41,308,669**	**$39,558,602**
Expenditures					
Operating	-	-	-	$614,868	-
Debt Service	$41,865,480	$49,149,884	$42,292,396	$42,294,446	$43,624,941
Total Expenditures	**$41,865,480**	**$49,149,884**	**$42,292,396**	**$42,909,314**	**$43,624,941**
Total Revenues Less Expenditures	**-$1,993,914**	**$445,307**	**-$1,341,384**	**-$1,600,645**	**-$4,066,339**
Ending Fund Balance	**$8,515,358**	**$10,954,579**	**$9,613,195**	**$9,353,934**	**$5,287,595**

Utility Debt Service

This fund accounts for the accumulation of resources for, and the payment of, principal and interest on long-term debt secured by utility revenue. This revenue comes from water and wastewater rates and impact fees paid by developers.

Summary

This is a new fund for FY27. In previous years, the utility debt activity was tracked in the Water and Wastewater Fund. Breaking this information out into its own fund enhances transparency and restricts any funds allocated to debt payments contained in this fund.

Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	**-**	**-**	**-**	**-**	**$9,664,330**
Revenues					
Interest Income					
Interest Income	-	-	-	$200,000	$350,000
Total Interest Income	-	-	-	$200,000	$350,000
Transfer					
Transfer Water/Wastewater Fund	-	-	$46,003,205	$37,280,597	$32,500,000
Transfer Impact Fees	-	-	$7,800,000	$7,800,000	$8,000,000
Total Transfer	-	-	$53,803,205	$45,080,597	$40,500,000
Total Revenues	**-**	**-**	**$53,803,205**	**$45,280,597**	**$40,850,000**
Expenditures					
Debt Service					
Bond Issuance Cost	-	-	$2,674,500	$3,141,637	-
Debt Service Fees	-	-	-	-	$20,000
Debt Service Interest	-	-	$22,518,025	$20,884,950	$28,928,329
Debt Service Principal	-	-	$11,204,580	$11,589,680	$14,696,072
Total Debt Service	-	-	$36,397,105	$35,616,267	$43,644,401
Total Expenditures	**-**	**-**	**$36,397,105**	**$35,616,267**	**$43,644,401**
Total Revenues Less Expenditures	**-**	**-**	**$17,406,100**	**$9,664,330**	**-$2,794,401**
Ending Fund Balance	**-**	**-**	**$17,406,100**	**$9,664,330**	**$6,869,929**

Debt Summary Overview

The City has developed a formal Debt Management Policy to establish guidelines for the issuance and management of debt and related financing activities. It is the intent of this policy to provide a comprehensive view of the City's long-term debt and improve the quality of decisions in relation to the City's debt issuance and management. Adherence to a debt policy helps ensure that the City maintains a sound debt position and that credit quality is protected. The full policy is available in the reference section.

Over the past several years, the City has pursued non-traditional financing solutions, especially for utility revenue debt, that save the rate payers millions of dollars in interest costs over the life of the debt. The City has partnered with the Texas Water Development Board and Environmental Protection Agency for strategic financial solutions.

Major capital improvements such as streets, drainage, facilities, water and wastewater infrastructure, and other major infrastructure projects are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, spread over the life of the improvement.

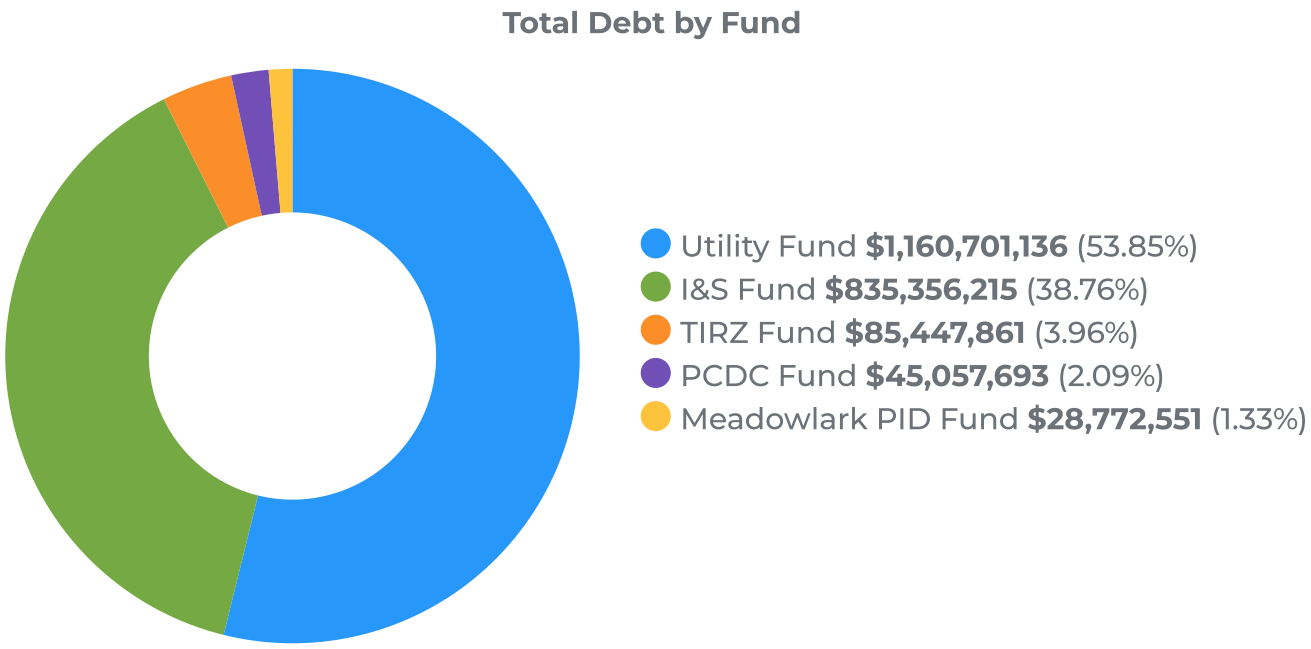
CITY'S CURRENT BOND RATINGS

	Rating
Certificate of Obligation Bonds & Limited Tax Bonds (2025)	
Kroll	AA+
S&P Global	AA+
Utility System Revenue Bond (2025)	
S&P Global (2025)	A

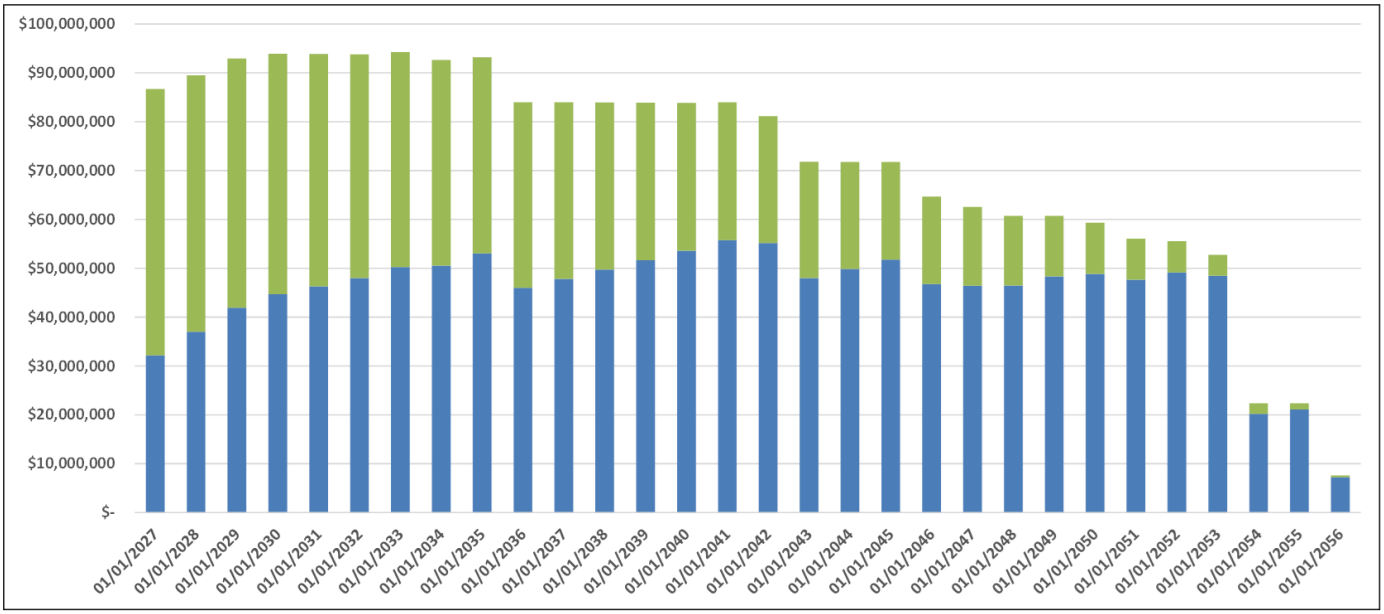
LEGAL DEBT LIMIT

Taxable Assessed Valuation (including TIRZ)	$12,420,415,460
Constitutional Limit	2.50% of assessed value
Tax Rate to achieve Maximum Tax Revenue	$2.50 per $100 valuation
Tax Rate for FY27	$0.5436 per $100 valuation
Available unused Maximum Tax Rate	1.9564% of assessed valuation

The total debt obligation as of September 30, 2026, is $2,155,335,456 with $1,319,979,242 self-supported through utility rates, TIRZ property tax, PID assessments, and funding provided from 4B sales tax through Pflugerville Community Development Corporation.



Total Annual Debt over Time



Debt Schedule

FYE 9/30	Principal	Interest	Total
2027	$ 32,180,138	$ 54,499,700	$ 86,679,838
2028	$ 36,984,672	$ 52,513,429	$ 89,498,101
2029	$ 41,952,514	$ 50,964,750	$ 92,917,263
2030	$ 44,701,835	$ 49,198,680	$ 93,900,515
2031	$ 46,325,743	$ 47,501,265	$ 93,827,008
2032	$ 48,003,620	$ 45,735,328	$ 93,738,947
2033	$ 50,261,864	$ 43,952,944	$ 94,214,808
2034	$ 50,534,894	$ 42,058,806	$ 92,593,700
2035	$ 53,052,146	$ 40,107,791	$ 93,159,937
2036	$ 46,035,075	$ 37,945,257	$ 83,980,332
2037	$ 47,851,157	$ 36,107,051	$ 83,958,208
2038	$ 49,728,890	$ 34,191,487	$ 83,920,377
2039	$ 51,670,792	$ 32,225,357	$ 83,896,149
2040	$ 53,621,407	$ 30,243,267	$ 83,864,674
2041	$ 55,781,302	$ 28,181,805	$ 83,963,106
2042	$ 55,151,068	$ 25,991,587	$ 81,142,655
2043	$ 48,007,324	$ 23,811,482	$ 71,818,806
2044	$ 49,879,718	$ 21,912,842	$ 71,792,561
2045	$ 51,793,925	$ 19,973,401	$ 71,767,326
2046	$ 46,766,649	$ 17,907,795	$ 64,674,444
2047	$ 46,449,629	$ 16,078,503	$ 62,528,132
2048	$ 46,498,635	$ 14,234,950	$ 60,733,585
2049	$ 48,352,471	$ 12,378,604	$ 60,731,075
2050	$ 48,862,978	$ 10,441,860	$ 59,304,838
2051	$ 47,652,035	$ 8,397,324	$ 56,049,359
2052	$ 49,154,560	$ 6,379,455	$ 55,534,015
2053	$ 48,487,510	$ 4,286,611	$ 52,774,121
2054	$ 20,213,671	$ 2,177,899	$ 22,391,570
2055	$ 21,116,313	$ 1,282,076	$ 22,398,389
2056	$ 7,236,922	$ 344,695	$ 7,581,617
Total	$ 1,344,309,457	$ 811,026,000	$ 2,155,335,457

Capital Improvement Funds

General Capital Projects

The General Capital Project funds include all projects funded by the available General Fund Balance that has been transferred to this fund, bond funds issued for specific General Fund projects, and funds collected through Roadway Impact Fees. A detail of each project is provided in the Capital Improvements section.

Summary

The General Capital Projects Funds are projecting $15.7M of revenue in FY27. The budgeted expenditures total $123.9M. This total represents the FY27 amount informed by the FY27-31 Capital Improvement Plan. The $850K in operating expenses is for the Gilleland Creek Study, Drainage Master Plan update, Pavement Condition Index Study, and Parks, Recreation and Open Space Master Plan update. Project details are located in the Capital Improvements section of this budget document.

The following is a summary by CIP category:

Drainage	$808,594
Facilities	$27,613,182
Parks	$13,492,666
Transportation	$82,012,113
Total	$123,926,555

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$451,915,035	$451,915,035	$432,153,889	$432,153,889	$242,902,654
Revenues					
Total Revenues	$127,152,275	$95,210,446	$23,500,000	$29,999,476	$15,726,480
Expenditures					
Total Expenditures	$342,009,304	$114,971,593	$278,848,796	$219,250,711	$123,926,555
Total Revenues Less Expenditures	-$214,857,029	-$19,761,146	-$255,348,796	-$189,251,235	-$108,200,075
Ending Fund Balance	$237,058,006	$432,153,889	$176,805,093	$242,902,654	$134,702,579

Revenues

Revenues by Fund



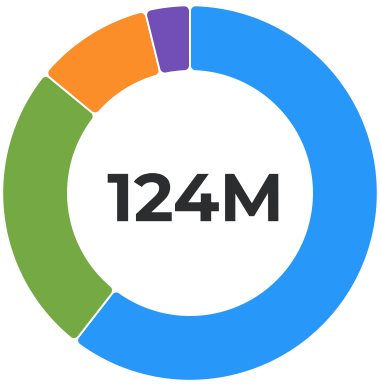
General Fund Capital Projects	**$7,200,000**	45.78%
Roadway Impact Fees	**$4,450,000**	28.30%
2023 LT Bond (GO) Fund	**$2,500,000**	15.90%
2023 CO Bond Fund	**$1,076,480**	6.85%
2023A CO Bond Fund	**$500,000**	3.18%

Revenue by Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Development Fees	$18,847,127	-	$7,500,000	$1,125,000	$3,700,000	228.9%
Other Revenue	-	$3,858,243	-	-	-	-
Interest Income	$18,300,000	$20,486,190	$13,600,000	$14,280,000	$7,750,000	-45.7%
Bond Proceeds	$83,705,148	$65,574,900	-	$1,938,394	$576,480	-70.3%
Charges for Services	-	$690,388	-	-	-	-
Intergovernmental	-	$600,000	-	$1,516,850	-	-100.0%
Impact Fees	$6,300,000	$3,561,003	$2,400,000	$4,250,000	$3,700,000	-12.9%
Transfer	-	$439,722	-	$6,889,232	-	-100.0%
Total Revenues	**$127,152,275**	**$95,210,446**	**$23,500,000**	**$29,999,476**	**$15,726,480**	**-47.6%**

Expenditures

Expenditures by Fund



General Fund Capital Projects	**$74,984,418**	60.51%
2023 LT Bond (GO) Fund	**$31,541,777**	25.45%
2023A CO Bond Fund	**$12,612,609**	10.18%
Roadway Impact Fees	**$4,787,751**	3.86%

Expenditures by Type

Category	FY25 Amended Budget	FY26 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Maintenance & Repairs	-	$39,991	-	$40,000	-	-100.0%
Contractual	$150,000	$188,890	$125,000	$185,500	$850,000	358.2%
Debt	-	-	-	$1,615,456	-	-100.0%
Capital Outlay	$341,859,304	$93,198,903	$278,723,796	$216,934,465	$123,076,555	-43.3%
Transfers	-	-$475,290	-	$475,290	-	-100.0%
Total Expenditures	**$342,009,304**	**$92,952,494**	**$278,848,796**	**$219,250,711**	**$123,926,555**	**-43.5%**

Fund Balance Summary

Fund Balance	FY 2026	FY 2027
General Fund Capital Projects	$111,770,904	$46,816,486
Roadway Impact Fees	$22,955,871	$22,618,120
2023 CO Bond Fund	$6,415,277	$7,491,757
2023 LT Bond (GO) Fund	$73,886,029	$44,844,252
2023A CO Bond Fund	$27,874,573	$15,761,964
Total Fund Balance	**$242,902,654**	**$137,532,579**

Utility Capital Projects

The Utility Capital Projects funds include all projects supported by available Water and Wastewater fund balance reserves that have been transferred to this fund, bond funds issued for specific water and wastewater projects, and funds collected through Water and Wastewater Impact Fees. A detail of each project is provided in the Capital Improvements section.

Summary

The Utility Capital Projects funds are projecting $86.3M of revenue in FY27. The revenue is from debt issued through the Environmental Protection Agency under Water Infrastructure Finance and Innovation Act (WIFIA) funding, Texas Water Development Board funding, and impact fees revenue generated by development. It also includes a transfer from the Water and Wastewater Fund of $2M. The budgeted expenditures of $107.2M includes a transfer of $8M from the Impact Fee Fund to the Utility Debt Service Fund. The total expenditures less the transfer represents the FY27 amount informed by the FY27-31 Capital Improvement Plan.

The operating expenditures include $250K for the Reclaimed Water Master Plan update.

The following summary is by CIP category:

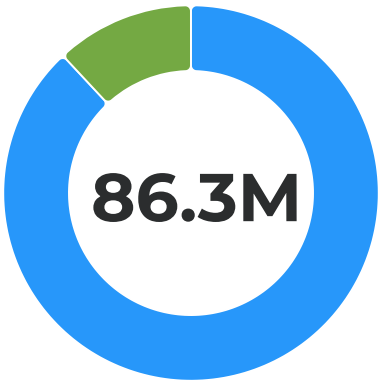
Facilities	$5,396,260
Reclaimed Water	$8,232,814
Water	$24,901,019
Wastewater	$60,687,400
Total	**$99,217,493**

Comprehensive Fund Summary

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed
Beginning Fund Balance	$107,871,712	$107,871,712	$74,854,866	$74,854,866	$160,958,165
Revenues					
Total Revenues	$234,600,000	$203,297,984	$333,300,000	$335,180,967	$86,300,000
Expenditures					
Total Expenditures	$317,582,806	$236,314,830	$294,779,162	$249,077,668	$107,217,493
Total Revenues Less Expenditures	-$82,982,806	-$33,016,846	$38,520,838	$86,103,299	-$20,917,493
Ending Fund Balance	$24,888,906	$74,854,866	$113,375,704	$160,958,165	$140,040,672

Revenues

Revenues by Fund



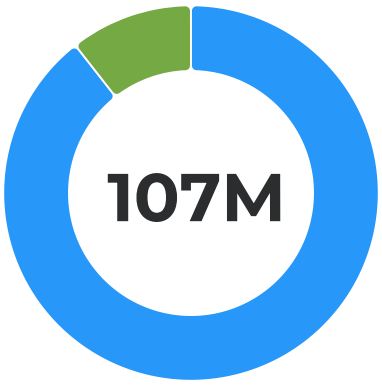
Utility Capital Projects	**$76,000,000**	88.06%
W/WW Impact Fees	**$10,300,000**	11.94%

Revenue by Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Other Revenue	$223,250,000	-	-	-	-	-
Interest Income	$6,850,000	$6,569,637	$5,300,000	$3,000,000	$2,300,000	-23.3%
Bond Proceeds	-	$128,782,355	$316,000,000	$316,000,000	$72,000,000	-77.2%
Intergovernmental	-	$1,104,159	-	$380,967	-	-100.0%
Impact Fees	$4,500,000	$8,421,833	$6,000,000	$10,800,000	$10,000,000	-7.4%
Transfer	-	$58,420,000	$6,000,000	$5,000,000	$2,000,000	-60.0%
Total Revenues	**$234,600,000**	**$203,297,984**	**$333,300,000**	**$335,180,967**	**$86,300,000**	**-74.3%**

Expenditures

Expenditures by Fund



Utility Capital Projects	**$95,874,058**	89.42%
W/WW Impact Fees	**$11,343,435**	10.58%

Expenditures by Type

Category	FY25 Amended Budget	FY25 Actuals	FY26 Amended Budget	FY26 Projected	FY27 Proposed	FY26 Projected vs. FY27 Proposed (% Change)
Operating	$500,000	$886,834	$500,000	$258,744	$250,000	-3.4%
Transfers	-	$8,754,652	$10,655,000	$7,800,000	$8,000,000	2.6%
Capital Outlay	$317,082,806	$226,673,343	$283,624,162	$241,018,924	$98,967,493	-58.9%
Total Expenditures	**$317,582,806**	**$236,314,830**	**$294,779,162**	**$249,077,668**	**$107,217,493**	**-57.0%**

Fund Balance Summary

Financial Summary

Fund Balance	FY 2026	FY 2027
Utility Capital Projects	$155,654,225	$132,780,167
W/WW Impact Fees	$5,303,940	$4,260,505
Total Fund Balance	**$160,958,165**	**$137,040,672**

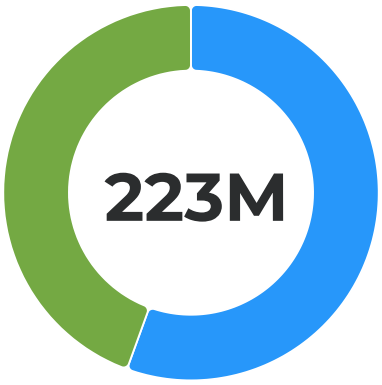
FY27 Capital Improvement Program

The City's Charter requires the Planning & Zoning (P&Z) Commission to submit a 5-year Capital Improvement Plan to the City Council and City Manager at least 120 days before the beginning of the budget year starting October 1. The plan must include a prioritized list of projects that are programmed with recommended funding sources and year of project start.

The Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2027-2031 has been reviewed by the Planning & Zoning Commission and City Council. This Five-Year plan to repair, build, and strengthen Pflugerville's infrastructure is guided by the priorities outlined in the 2025 Strategic Plan, Aspire 2040 Comprehensive Plan, and various other Master Plans. The CIP includes projects identified as priority needs to construct critical water and wastewater infrastructure, maintain and renew our transportation infrastructure, build quality community amenities, and maintain a safe, desirable community in a financially sustainable manner. With a substantial investment of just over two billion dollars in our infrastructure over the next five years, the City is building a legacy of resilience, responsibility, and thoughtful growth.

For a full description of each project, the FY27-31 CIP can be accessed here: pflugervilletx.gov/cip.

FY27 Total Funding Requested by Department



General Government	$123,926,555	55.54%
Utility	$99,217,493	44.46%

Goals of the CIP Plan include:

- Timely repair and replacement of aging infrastructure.
- Plans for new infrastructure to meet demands for growth.
- Provide a high level of certainty to residents, businesses, and developers regarding the location and timing of public investments.
- Identify the most economical means of financing capital improvements.
- Ensure the patterns of growth and development are consistent with the comprehensive plan.
- Balance desired public improvements with the community's financial resources.
- Provide an opportunity for public input in the City's Capital Improvement development process.

Itemized Requests for FY27

GENERAL FUND PROJECTS			
Type	Project Number	Project Title	FY2027
Drainage	DR2403	Caldwell Elementary at Upper Gilleland Creek Channel Improvements	$ 161,595
	DR2402	Immanuel Road / Pecan Park at Upper Gilleland Creek Channel Improvements	$ 271,999
	DR2802	Drainage Master Plan Update	$ 375,000
Total Drainage			**$ 808,594**
Facilities	FA2203	DTE City Hall and Multi-Generational Recreation Center and Main street	$ 15,088,853
	FA2306	Public Works Complex - 1/2 GF	$ 5,305,960
	FA2709	***Downtown Core Public Parking Improvements*** ★★	$ 3,750,000
	FA2705	Library Roof Replacement	$ 350,000
	FA2304	ADA Transition Plan Facility Projects	$ 300,000
	FA2802	Evidence Processing Renovation	$ 619,480
	FA2704	***New PAWS Animal Shelter with GO Bond Management*** ★★	$ 1,030,000
	FA2701A	Justice Center Court Renovation	$ 1,143,889
	FA2707	Public Works - Building 1	$ 25,000
Total Facilities			**$ 27,613,182**
Parks	PA2001	2020 Parks GO Bond Program Management	$ 700,000
	PA2403	Wells Point Park Improvements	$ 750,000
	PA2603	***Annual Trail Improvements (Sidewalks, Trails, Trail Connectivity)*** ★★	***$ 2,167,666***
	PA2602	Gilleland Creek Trail Study	$ 150,000
	PA2402	Lake Pflugerville Park Phase 2	$ 2,600,000
	PA2006	Destination Playspace Phase 1	$ 1,650,000
	PA2801	Parks, Recreation and Open Space Master Plan Update	$ 125,000
	PA2704	***2026 Parks GO Bond Program Management*** ★★	***$ 2,100,000***
	PA2701	***1849 Park Phase 3*** ★★	***$ 600,000***
	PA2703	***Reunion Park*** ★★	***$ 150,000***
	PA2705	***Park Land Acquisition*** ★★	***$ 2,500,000***
Total Parks			**$ 13,492,666**
Transportation	TR2101	Picadilly Drive, Central Commerce Drive & Royston	$ 3,657,751
	TR1904	Historic Colored Addition Infrastructure Improvements	$ 2,802,175
	TR2103	Immanuel Road Improvements	$ 11,273,185
	TR2104	Pfluger Farm Lane North Improvements	$ 3,409,854
	TR2010	City Intersection Improvements: FM 685 at Coppermine Overpass	$ 3,070,000
	TR2001	Kelly Lane Phase 3	$ 8,630,750
	TR2106	East Pecan Street	$ 207,564
	TR2011	2020 General Obligation Bond Program Management	$ 100,000
	TR2006	FM 685 Corridor Improvements Design	$ 200,000
	TR2307	Pavement Maintenance Program	$ 5,000,001
	TR2008	E. Pflugerville Pkwy Realignment (Jesse Bohls) E. of Weiss	$ 5,040,750
	TR2206	NB and SB FM 685 at Kelly Lane Intersection Improvements	$ 1,547,000
	TR2005	East Pflugerville Parkway (Colorado Sand to Weiss)	$ 8,762,917
	TR2501	Parkway Drive Street Reconstruction and Drainage Improvements	$ 1,170,000
	TR2502	Dynamic Speed Feedback Signs	$ 10,000
	TR2503	Pflugerville Pkwy at Grand Avenue Pkwy and Heatherwilde Blvd.	$ 25,000
	TR2504	Picadilly Dr from IH 35 NBFR to Central Commerce Dr - Safety Lighting	$ 20,000
	TR2801	Limestone Commercial to Pfluger Farm Lane North	$ 3,786,989
	TR1906	Melber Lane	$ 1,000,000
	TR2305	Intersection Design and Construction (formerly Traffic Signal Design & Construction various locations)	$ 291,844
	TR2403	Weiss Lane Widening	$ 6,866,333
	TR2906	Pfennig Lane Extension E. Pecan Street to Wells Branch Parkway	$ 2,250,000
	TR2907	Terrell Lane Extension	$ 1,035,000
	TR1903	Traffic Signal System Improvement Implementation	$ 965,000
	TR2601	Downtown Mobility Improvement Projects	$ 500,000
	TR2904	Old Austin Hutto Road and Pfennig Lane to East Pecan Street Extensions	$ 2,405,000
	TR2405	Schultz Lane Safety Improvements	$ 5,700,000
	TR2704	Pavement Condition Index Study	$ 200,000
	TR2408	CR 138 @ Derby Day Intersection Control	$ 150,000
	TR2410	CR 138 Widening(Future Southeast Loop)	$ 1,935,000
Total Transportation			**$ 82,012,113**
Total General Fund Budget			**$ 123,926,555**

★★ *2026 Proposed Bond Projects*

UTILITY FUND PROJECTS			
Type	Project Number	Project Title	FY2027
Reclaimed Water	RW2401	Reclaimed Waterline to 1849 Park	$ 7,982,814
	RW2801	Reclaimed Water Master Plan Update	$ 250,000
Total Reclaimed Water			**$ 8,232,814**
Wastewater	WW1902	Historic Colored Addition Wastewater Lines	$ 12,546
	WW2001	6.0 Wilbarger Wastewater Treatment Plant	$ 47,704,898
	WW2306	Rehabilitation of Wastewater Lines	$ 2,498,982
	WW2401	18-inch Gilleland Creek Wastewater Interceptor	$ 1,152,750
	WW2402	15" Northwest (NW) Wilbarger Wastewater Line Extension	$ 2,156,850
	WW2201	27-inch Kelly Lane Wastewater Interceptor	$ 1,125,197
	WW2304	12-inch Bohls Place Wastewater Interceptor	$ 2,033,953
	WW2403	Boulder Ridge Lift Station Rehabilitation and Expansion and 8-inch Force Main	$ 1,346,946
	WW2503	New Sweden Lift Station and Force Main	$ 325,760
	WW2602	12-inch Club Wastewater Interceptor	$ 731,560
	WW2601	24-inch Colorado Sands Interceptor (Lakeside Meadows)	$ 342,475
	WW2702	24-inch Central Interceptor	$ 510,000
	WW2705	24" Sun Light Near Force Main Rehabilitation	$ 400,000
	WW2706	Central Wastewater Treatment Plant Rehab	$ 345,483
Total Wastewater			**$ 60,687,400**
Water	WA1901	Historic Colored Addition Subdivision Water Lines	$ 136,037
	WA2101	Water Treatment Plant Expansion to 30MGD & Pump Station at WTP	$ 10,113,201
	WA2201	Secondary Colorado River Raw Water Line	$ 3,605,127
	WA2406	Water Line Rehabilitation - Gatlinburg and Pflugerville Estates	$ 842,127
	WA2103	12-inch Weiss Lane and Kelly Lane Water Lines	$ 1,677,724
	WA2202	30-inch SH 130 and Pfluger Farm Lane Water Lines	$ 3,100,637
	WA2402	12-inch Looping Improvements in 794' Pressure Zone	$ 3,086,369
	WA2404	30/24-inch State Highway 45 Pump Station Discharge Line	$ 302,174
	WA2601	5.0 MGD State Highway 45 Pump Station and 1.25 MGD Ground Storage Tank	$ 847,704
	WA2401	Clearwell 1 Rehabilitation	$ 889,919
	WA2702	Old Town (South) Rehabilitation	$ 300,000
Total Water			**$ 24,901,019**
Facilities	FA2306	Public Works Complex - 1/2 UF	$ 5,305,960
	FA2708	Public Works Building 6 -formerly WW2605- UF	$ 90,300
Total Facilities			**$ 5,396,260**
Total Utility Fund Budget			**$ 99,217,493**

Appendix

Escrow Funds

These funds are being held in escrow as they are restricted in nature. When an eligible expense is identified, the escrow funds are recognized as revenue offsetting the expense in the appropriate fund. The table below lists the restricted funds and the governing restrictions.

Description	Restricted by:	FY27 Beginning Amount	FY27 Change Amount	FY27 Ending Amount
Regional Detention	Developer Fee	$156,807	-	$156,807
Dedicated Parkland	Unified Development Code	$1,375,544	-	$1,375,544
Traffic Impact Analysis (TIA)	Unified Development Code	$7,315,530	($3,700,000)	$3,615,530
Sidewalk	Unified Development Code	$800,312	($150,000)	$650,312
Tree Fund	Unified Development Code	$1,490,256	($521,000)	$969,256
Melber Lane	Development Agreement	$3,997,650	-	$3,997,650
Lakeside MUD #5	Development Agreement	$1,209,089	-	$1,209,089
	TOTAL	**$17,052,849**		**$12,681,849**

Authorized Purchasing List

The Authorized Purchasing List (APL) is used to reduce the number of routine purchases City Council must approve in a formal meeting. Finance works with the departments during the annual budget process to develop this list to include in the proposed budget.

The APL will be approved by the City Council as a part of the budget ordinance. The City Manager may execute contracts and purchases over $100,000 for all items included within the APL, provided:

- The item does not require the Mayor's signature.
- The purchase does not deviate from the original purpose as designated on the list.
- The cost does not exceed 10% of the amount listed.
- The vendor does not change.

The assumption is that there is an approved contract that is still in force and has renewal options available, or the purchase is being made from a cooperative purchasing entity.

Department	Vendor	Contract Description	FY27 Amount
Building Inspection	Bureau Veritas	Building Plan Review and Inspections	$ 300,000
Finance	Travis Central Appraisal District	Appraisal Services	$365,000
GIS	Trimble	Renewal of CityWorks Contract	$153,053
IT	SHI	Next Gen Managed Detection and Response - PC Protection	$105,000
IT	SHI	Office App Suite - Microsoft	$240,000
IT	Tyler Technologies	Enterprise Resource Planning (ERP) software	$218,393
IT	Motorola Solutions	Computer-Aided Dispatch (CAD)/Records Management Systems (RMS) software	$164,010
IT	GTS	PC Replacement	$575,900
P&DS	Trippp Consulting & Uber (Raiser LLC)	Pfetch a Ride (on-demand transportation)	$400,000
Parks & Recreation	Ryan Sanders Sports Services	Field Maintenance	$355,000
Parks & Recreation	Ryan Sanders Sports Services	Sports Field Mowing	$182,070
Parks & Recreation	Ryan Sanders Sports Services	1849 baseball softball complex field maintenance	$165,000
Parks & Recreation	Boss Lady Mobile Laundry & Cleaning LLC	Park Janitorial Services	$191,540
Parks & Recreation	Damon C. Beierle	Sound, Talent, and Production Services	$176,000

Department	Vendor	Contract Description	FY27 Amount
Police	Axon Enterprise, Inc.	Axon In-Car Camera Systems	$286,694
Police	Axon Enterprise, Inc.	Axon Body Worn Camera Plan	$252,041
Police	Motorola Solutions	Motorola Handheld Police Radio Lease Payment	$357,654
Police	Travis County Emergency Services	Regional Interlocal Agreement for Radio Operation & Maintenance	$100,000
Streets	FIDIS Solutions LLC	Sidewalk Repair	$180,000
Streets	TRP Construction Group LLC	Pavement Markings	$150,000
Streets	Austin Traffic Signal	Signal Maintenance Contract	$323,000
Water Distribution	Lower Colorado River Authority	Raw Water Purchases	$3,400,000

Master Fee Schedule

The City hereby adopts the fee schedule below for services, activities, events, materials, and supplies, which are described below. These rates will be collected based on City ordinances pertaining to the various fees.

Library

FEE DESCRIPTION	FEE
A. Room Use Fees	
1. Non-Profit	
a. Courtyard	$10.00 per Use
b. Thornton (Seats 10)	$5.00 per Use
c. Classroom (Seats 12)	$5.00 per Use
d. Lantana (Seats 25, 50 Standing)	$10.00 per Use
e. Cosmos (Seats 35, 55 Standing)	$10.00 per Use
f. Poppy (Seats 40, 65 Standing)	$10.00 per Use
g. Cosmos – Lantana (Seats 50, 105 Standing)	$20.00 per Use
h. Poppy – Cosmos (Seats 75, 120 Standing)	$20.00 per Use
i. Poppy – Cosmos – Lantana (Seats 100, 180 Standing)	$35.00 per Use
2. Private, Commercial, & Political Organizations	
a. Courtyard	$60.00 per Use
b. Classroom (Seats 12)	$50.00 per Use
c. Lantana (Seats 25, 50 Standing)	$60.00 per Use
d. Cosmos (Seats 35, 55 Standing)	$60.00 per Use
e. Poppy (Seats 40, 65 Standing)	$60.00 per Use
f. Cosmos – Lantana (Seats 50, 105 Standing)	$120.00 per Use
g. Poppy – Cosmos (Seats 75, 120 Standing)	$120.00 per Use
h. Poppy – Cosmos – Lantana (Seats 100, 180 Standing)	$180.00 per Use

1. May be rented for a maximum 3-hour period

Police Department

FEE DESCRIPTION	FEE
A. Alarm Permit	
1. Permitting	
a. Residential	$30.00 per Application
b. Commercial	$55.00 per Application
2. False Alarm	
a. Incident 1 through 3	No Charge
b. Incident 4 through 5	$50.00 per Incident
c. Incident 6 through 7	$75.00 per Incident
d. Incident 8 and Above	$100.00 per Incident

1. Government buildings are exempt from False Alarm fees.
2. False alarms where the response time is over 30 minutes are not counted.

Development Services

FEE DESCRIPTION	FEE
A. Notification	
1. Newspaper Notice[1,12]	$300.00 per Application
2. Mail Notice	$2.00 per Property Owner Receiving notice
3. Sign	$25.00 per Street Frontage
4. Zoning Notification After Postponement[1]	$250.00
B. Legal	
1. Legal Fee	$250.00 per Application
2. Legal Lot Determination	$300.00 per Request
C. License Agreement	$750.00 per Agreement (additional Legal fee required $1,000.00)
1. Recordation of License Agreement	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.

D. Development Agreement	
1. Development Agreement Application[1,16]	$3,500 (includes 5 hours of staff meetings, plus $5,000 escrow) Staff/consultant time in excess of 5 hours will be charged to the escrow + 10% for staff time. An additional $5,000 escrow is required each time the amount is expended.
2. Legal Review[1]	$10,000.00 Deposit (additional required if exceeded)
3. Minor Amendment Application[1,16]	$2,000 (includes 5 hours of staff meetings, plus $5,000 escrow) Staff/consultant time in excess of 5 hours will be charged to the escrow + 10% for staff time. An additional $5,000 escrow is required each time the amount is expended.
E. Zoning and Land Use	
1. Rezoning Application	
a. 5 Acres or Less[1,16]	$500.00 per Application
b. Greater than 5 Acres to 10 Acres[1,16]	$1,000.00 per Application
c. Greater than 10 Acres[1,16]	$2,500.00 per Application
2. Rezoning to PUD Application	
a. Minimum Size Waiver[1,2,16]	$200.00 per Application
b. Less than 50 Acres[1,2,16]	$2,500.00 per Application
c. 50 Acres or Greater[1,2,16]	$5,000.00 per Application
d. Amendment to Existing PUD[1,2,16]	$1,000.00 per Amendment
e. Fire Marshal Review Fee[1,2,16]	$200.00 per PUD Application
3. Specific Use Permit	
a. 5 Acres or Less[1,16]	$750.00 per Permit
b. Greater than 5 Acres to 10 Acres[1,16]	$1,250.00 per Permit
c. Greater than 10 Acres[1,16]	$2,500.00 per Permit
4. Comprehensive Plan Amendment – Future Land Use Map[1,16]	$500.00 per Amendment
5. Text Amendment – Applicant Initiated[1]	$500.00 per Amendment
6. Zoning Verification Letter[1,3]	$50.00 per Letter
7. Certificate of Non-Conformity[1,2,16]	$200.00
F. Subdivision	
1. Preliminary Plan	
a. Standard Review[1,16]	$1,000.00 + $30.00 per lot

b. Expedited Review[1,16]	$2,000.00 + $50.00 per lot
c. Review Beyond 3 Review Cycles[1,4,16]	$250.00 per Additional Review Cycle
2. Revised Preliminary Plan	
a. Standard Review[1,5,16]	$30.00 per Affected Lot (minimum of $500.00)
b. Expedited Review[1,5,16]	$50.00 per Affected Lot (minimum of $1,000.00)
c. Review Beyond 3 Review Cycles[1,5,16]	$500.00 per Additional Review Cycle
3. Construction (Public Infrastructure) Plan	
~~a. Minor - 20 or Fewer Plan Sheets~~ Review - Up to 3 Review Cycles[1,16]	~~$2,500.00~~ $40.00 per plan sheet
~~b. Major - More than 20 Plan Sheets[1,16]~~	~~$4,500.00~~
b. Review Beyond 3 Review Cycles[1,4,16]	$250.00 per Additional Review Cycle
c. Revision to Approved Plan Set[1,16]	$100.00 per revision sheet
d. Utility Connection only[1,16]	$350.00 per application submitted
e. Permit Extension Request	~~$1,000~~ 5000.00 per request
4. Public Improvement Inspections	
a.~~Minor - 20 or Fewer Plan Sheets~~ Construction Plan Set[1,16]	~~$150.00~~ 300.00 per plan sheet
~~b. Major - More than 20 Plan Sheets[1,16]~~	~~$300.00 per plan sheet~~
b. Utility Connection Only[1,16]	$300.00
c. Construction Re-Inspection[1]	$150.00 per Inspection
d. Service Extension Request[1,16]	$250.00 plus $2,500.00 escrow
5. Right-of-Way (ROW)	
a. Standard Local ROW Application[1,16]	$400.00 per Application
b. Network Nodes Application[1]	$500.00 per Application
c. Network Nodes Annual Fee[1]	$250.00 per Network Node
d. Node Support Pole Application[1]	$1,000.00 per Application
e. Transfer Facilities Application[1]	$100.00 per Facility
f. Transfer Facility Rental[1]	$28.00 per Month per Node
g. Collocation of Network Nodes on Service Pole[1]	$20.00 per Year per Service Pole
h. Damage to Known ROW Utilities Fee[1]	$2,000.00 per Incident + Cost of Repair
i. ROW Work without Permit Fee[1]	$2,000.00
6. Final Plat	
a. Standard[1,7,8]	$1,000.00 + $30.00 per lot

b. Expedited[1,7,8]	$2,000.00 + $50.00 per lot
c. If Public Hearing is Required[1,7,8]	$250.00 in Addition to Regular Plat Fee
d. Review Beyond 3 Review Cycles[1,4,7,8]	$250.00 per Additional Review Cycle
7. Subdivision Variance[1,16]	$200.00 per Variance (minimum of $500.00)
8. Fire Marshal Fees[1]	$200.00 per Preliminary Plan Approval
9. GIS Digitizing Fee[1]	$25.00 per Application
G. Site Development	
1. Site Development Permit	
a. Standard Review[1,9,10]	$0.06 per Sq/Ft of Impervious Cover (minimum of $500.00)
b. Expedited Review[1,9,10]	$0.12 per Sq/Ft of Impervious Cover (minimum of $500.00)
c. Review Beyond 3 Review Cycles[1,4,9]	$250.00 per Additional Review Cycle
2. Site Plan Revision (Major, Minor)[1,9]	$0.06 per Sq/Ft of limits of construction included in revision (minimum of $500.00)
3. Site Development Permit Extension[1,9]	$500.00 per Request
4. Site Development Re-Inspection Beyond 2 Inspections[1,9]	$100.00 per Inspection
5. Architectural Waiver to Commission[1,9,16]	$250.00 per Waiver
6. Fire Marshal Fees	
a. Fire Plan Review[1,9]	$0.05 per Sq/Ft
b. Fire Inspection[1,9]	$50.00 per Inspection
H. Site Disturbance (May Include Tree Removal)	
1. 5 Acres or less[1]	$500.00 per Permit
2. Greater than 5 Acres to 10 Acres[1]	$1,000.00 per Permit
3. Greater than 10 Acres[1]	$1,250.00 per Permit
4. Tree Removal Only[1]	$100.00 per Permit
5. Disturbance Permits with Floodplain Reclamation	Permit fee, plus $2,500.00
6. Disturbance Permit Inspection Fee	$500.00
I. Traffic Impact Analysis (TIA) Review	
1. 2,000 to 5,000 Trips[1]	$1,500.00 per Review
2. 5,001 to 10,000 Trips[1]	$2,400.00 per Review
3. 10,001 to 15,000 Trips[1]	$3,300.00 per Review
4. 15,001 or More Trips[1]	$3,700.00 per Review

5. TIA Revision[1]	$½ Current TIA Rate
J. Miscellaneous Development Fees	
1. Fire Hydrant Flow Test[1]	$150.00 per Test
2. Vacation Subdivision Plat[1,8]	$250.00 per Application
3. Vacation of Easement or Public Right-of-Way[1,7,8]	$500.00 plus legal fee
4. Recordation of Easements by Separate Instrument[1,7]	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.
5. Recordation of Development Agreement[1,7]	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.
6. Board of Adjustment (Appeals, Variances, Special Exceptions)[1,7,16]	Minimum $275.00 per Request; $125.00 per Each Additional Request
7. Warranty Bond[1]	Varies, please contact the Engineering Department
8. Special Purpose District Application[1,16]	$10,000.00 per Application
9. Temporary Use Permit[1]	$100.00 per Application
10. Vested Rights Determination	$2,500, with required $5,000 legal escrow
11. Roadway Impact Fee Credit Agreement	$2,500.00 legal escrow
12. Professional Services Recovery Fee	Professional Services Recovery Fee: If an outside consultant is required for an applicant's project, the applicant is required to pay the estimated fee for such service prior to such service being conducted.
13. Site Registration Fee (Food Truck)[1]	$150.00
14. Annexation Fee[1,2]	$500.00
15. Extra-Territorial Jurisdiction (ETJ) Release Fee[1,2]	$2,000.00
K. Meter and Tap Inspection	
1. Water Meter Installation and Inspection	
a. 5/8" x 3/4" Meters	$425.00 per Meter
b. 3/4" Meters	$545.00 per Meter
c. 1" Meters	$685.00 per Meter
d. 1 ½" Meters	$1,050.00 per Meter
e. 2" Meters	$1,250.00 per Meter
f. Meters Greater Than 2"	$150.00 per Meter; Developer to Provide Meter
2. Wastewater Inspection	$250.00 per Tap
L. New Residential Building Fees	
1. Single Family Dwelling[1]	$0.40 per Sq/Ft

a. Electrical[1]	$80.00 per Dwelling
b. Plumbing[1]	$80.00 per Dwelling
c. Mechanical[1]	$80.00 per Dwelling
2. Duplex[1]	$0.42 per Sq/Ft
a. Electrical[1]	$80.00 per Dwelling
b. Plumbing[1]	$80.00 per Dwelling
c. Mechanical[1]	$80.00 per Dwelling
3. Townhome[1]	$0.60 per Sq/Ft
a. Electrical[1]	$80.00 per Dwelling
b. Plumbing[1]	$80.00 per Dwelling
c. Mechanical[1]	$80.00 per Dwelling
M. New Commercial Building Fees	
1. Hotels[1]	$700.00 Flat Fee + $0.06 per Sq/Ft
a. Electrical[1]	$30.00 per Unit
b. Plumbing[1]	$30.00 per Unit
c. Mechanical[1]	$30.00 per Unit
2. Apartments[1]	$1,400.00 Flat Fee + $0.20 per Sq/Ft
a. Electrical[1]	$60.00 per Unit
b. Plumbing[1]	$60.00 per Unit
c. Mechanical[1]	$60.00 per Unit
3. New and Finish Out	
a. 1 to 500 Sq/Ft[1]	$266.00 Flat Fee
b. 501 to 2,500 Sq/Ft[1]	$600.00 Flat Fee
c. 2,501 to 5,000 Sq/Ft[1]	$1,200.00 Flat Fee
d. Greater than 5,000 Sq/Ft[1]	$1,200.00 Flat Fee + $0.20 per Sq/Ft > 5,000 Sq/Ft
4. Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. 1-2,500 Sq/Ft[1]	$250.00 Flat Fee
b. 2,501-5,000 Sq/Ft[1]	$750.00 Flat Fee
c. Greater than 5,000 Sq/Ft[1]	$1,000.00 Flat Fee + $0.03 per Sq/Ft > 5,000 Sq/Ft
N. Miscellaneous Residential Building Fees	
1. Accessory Building over 200 Sq/Ft (Portable)[1]	$50.00 per Permit

2. Accessory Building over 200 Sq/Ft (Permanent)[1]	$65.00 per Permit
3. Detached Garage[1]	$65.00 per Permit
4. Residential Deck & Patio Covers[1]	$60.00 per Permit
5. Single Family Addition (Changes Outline of Home)[1]	$240.00 per Permit
6. Single Family Remodel[1]	$80.00 per Permit
a. Residential Re-roof[1]	$80.00 per Permit
7. Electrical, Plumbing, Mechanical (included on any above)[1]	$60.00 per Type
8. Irrigation[1]	$70.00 per Permit
9. Swimming Pools	
a. Above Ground/Hot Tubs[1]	$60.00 per Permit
b. In-Ground (No Heater)[1]	$158.00 per Permit / $400.00 for Commercial Pools
c. In-Ground (With Heater)[1]	$204.00 per Permit / $500.00 for Commercial Pools
10. Residential Flat Work (Driveways, Sidewalks, Curb Cuts)[1]	$50.00 per Permit
11. Re-Inspection[1]	$100.00 per Inspection
12. Same Day Building Final Re-Inspection[1]	$500.00
O. Miscellaneous Commercial Building Fees	
1. Signs[1]	$100.00 per Permit
2. Master Signage Plan (Application)[1]	$100.00 per Application
3. Common Signage Plan (Application)[1]	$100.00 per Application
4. Temporary Sign[1]	$30.00 per Permit
5. Certificate of Occupancy[1]	$100.00 per Certificate
a. Temporary Certificate of Occupancy (TCO)[1]	$100.00 per initial TCO
	$250.00 per first TCO Renewal
	Double the previous amount for the third/thereafter
6. Commercial Stand Alone: Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. Alteration Level 1[1,11]	$200.00per Type
b. Alteration Level 2[1,11]	$325.00 per Type
c. Alteration Level 3[1,11]	Dependent upon Sq/Ft and Subject to New Commercial Rates

7. Site Utility Installation: Water, Wastewater, and Storm Drain	
a. 1 to 2,500 LFt[1]	$250.00 per Type
b. 2,501 to 5,000 LFt[1]	$500.00 per Type
c. Over 5,000 LFt[1]	$750.00 per Type
8. Re-Inspection[1]	$100.00 per Inspection
9. Same Day Building Final Re-Inspection	$500.00
10. Irrigation[1]	$100.00
11. Temporary Noise Permit: Special Events and Music Venue[1]	$50.00 per application
12. Temporary Noise Permit: Construction[1]	$100.00 per occurrence
P. Building Plan Review	
1. New Residential Units[12]	$140.00 per Plan
2. Miscellaneous Residential (Remodels, Pools, Additions, Solar, Etc.)[12]	$40.00 per Plan
3. Miscellaneous Commercial (Remodels, Pools, Additions, Solar, Etc.)[12]	$100.00 per Plan
4. Residential Revisions[12]	$75.00 per Plan
5. Signs[12]	$100.00 per Plan
6. Irrigation[12]	$30.00 per Plan / $100.00 per Plan for Commercial
7. New Commercial[12]	Fees for new commercial building plan reviews will be the actual costs assessed to the City by a third-party entity that provides those services to the City.
8. Fire Plan Review[12]	$0.05 per Sq/Ft
9. Commercial Plan Revision[12,13]	$200.00 per revision
10. Residential Architectural Review[1]	$50.00 per home type in master set
Q. Miscellaneous Permit, Inspection, and Occupancy Fees	
1. Health Inspections[1]	Please see the City of Austin fee schedule for current rates.
2. Commencing Work without Required Permit[1]	Double the cost of the applicable permit fee.
3. Improperly Requested/Missed Inspection[1]	$200.00 per Inspection
4. Occupancy without Certificate of Occupancy[1,14]	$100.00 per Day of unauthorized occupancy
5. Demolition Permit[1,15]	$50.00 per Application
6. Reactivation Fee[1]	Double Original Permit Fee

7. Construction Trailer[1]	$100.00
R. Appeals	$50.00 per requirement, decision, or determination appealed (minimum of $200.00)
S. Other	
1. Comprehensive Plan Hard Copy (Free online)	$50.00 per Request
T. Unified Development Code	
1. Parkland Related Fees	Calculation found in Subchapter 14 of the UDC
2. Tree Mitigation	Calculation found in Subchapter 12 of the UDC

1. A $30.00 Technology Fee will be charged per application or permit in addition to the fees listed.
2. May require additional legal and recording fees.
3. A zoning verification letter officially identifies a property's applicable zoning district and determines whether a specific land use is permitted in the subject zoning district. If more specific information regarding the property is needed, an open records request may be submitted.
4. For applications that require more than three (3) review cycles by staff to ensure compliance with all applicable development regulations, the fourth (4th) review cycle shall require additional review fees in accordance with the Unified Development Code (UDC).
5. Fee structure based on how many lots are affected by the revision.
6. The initial $500.00 Application Submittal fee is credited toward the Plan Approval fee.
7. Includes Minor Plat, Amending Plat & Replat.
8. Applicant shall be responsible for any surveys and / or recordation fees per County's Recordation Fee Schedule.
9. A site development/construction plan application for the development of amenities within a public park is exempt from review fees.
10. Expansion of existing sites, fee based on additional impervious cover.
11. In accordance with International Existing Building Code: Level 1 alterations include the removal and replacement or the covering of existing materials, elements, equipment, or fixtures using new materials, elements, equipment, or fixtures that serve the same purpose (unless work is exempt by IBC Section 105.2); Level 2 alterations include the reconfiguration of space, the addition or elimination of any door or window, the reconfiguration or extension of any system, or the installation of any additional equipment.; and Level 3 alterations apply where the proposed reconstruction area exceeds 50 percent of the building area.
12. All Plan Review Fees are to be paid upon the submittal of the documents for plan review. Plan Review Fees are separate from the Permit Fees established above.
13. Fee includes subsequent fire inspections for the project.
14. A separate fee will be charged for each missed inspection. The fee must be paid to the City of Pflugerville before any further inspections are conducted, and payment of the fee does not result in a waiver of the required inspection. Missed inspection will be conducted after the fee is paid; however, if construction has progressed and the inspection is not possible, the missed inspection will be conducted at any time the work subject to the missed inspection becomes exposed.
15. In accordance with International Building Code, Section 114.3 or International Residential Code, Section 113.2, any builder or contractor who allows or in any way permits anyone to occupy any building or structure without a certificate of occupancy will be charged for each day of unauthorized occupancy. This fee must be paid to the City of Pflugerville before any further inspections will be conducted or a certificate of occupancy is issued.
16. A $25.00 GIS digitization fee will be charged per request/application.

Pflugerville Animal Welfare Services (PAWS)

FEE DESCRIPTION	FEE
A. Impound	
1. Altered Animal intake	$25.00 one-time fee
2. Unaltered Animal intake	$50.00 one-time fee
B. Daily Impound	
1. Standard Boarding	$10.00 per day
2. Quarantine Boarding	$20.00 per day
3. Dangerous Dog Boarding	$20.00 per day
C. Microchipping of Reclaimed Animals	$15.00
D. Owner-Surrender	
1. Altered Animal	$75.00
2. Unaltered Animal	$150.00
3. High-Risk Animal	Additional $150.00
E. Adoption Fee	$75.00

1. The Director of PAWS has discretion to reduce or waive fees where the Director determines appropriate, in accordance with section 90.100 of the City of Pflugerville Code of Ordinances.
2. Animals that have severe health or behavioral issues may be denied surrender.
3. Owners are encouraged to contact their veterinarian for end-of-life care, cremation, and options for pet animal disposal. If a pet is already deceased, owners may dispose of it at the nearest landfill. PAWS is not able to provide end-of-life care or cremation services.
4. All fees and charges incurred from impoundment will be charged against and are the obligation of the owner of an impounded animal, regardless of the animal's disposition.

Miscellaneous

FEE DESCRIPTION	FEE
A. Banner Installation (Streets & Drainage)	$160 per Banner Installation
B. Coin-Operated Machines	$15.00 Annually
C. Trademark Agreement	$25.00/year/agreement
D. Payment Processing Fees	Fees will be charged to customers to the extent permitted by law not to exceed 10 percent. Excluded from fees - Library and Recycling Center

E. Naming and Renaming Application Fee	$50.00
F. Certified Copies (NEW)	$5.00 per document plus $1.00 per page
G. Film Fees (NEW)	
1. Total or disruptive use of a public building, park, right-of-way	$500.00 per calendar day
2. Partial non-disruptive use of a public building, right-of-way, or public area	$250.00 per calendar day
3. Closure or obstruction of a public street or right-of-way, including parking lots and on-street parking	$50.00 per block
4. Use of City parking lots, parking areas and City streets (to park film trailers, buses, catering trucks and large vehicles)	$50.00 per block

Parks & Recreation

FEE DESCRIPTION[1]	FEE
A. Park Reservation Fees[2]	
1. Lake Pflugerville Park	
a. Lake Pflugerville Pavilion - Full Day	$300.00 from 10:00 A.M – 8:00 P.M.
2. Gilleland Creek Park	
a. Gilleland Creek Pavilion - Full Day	$300.00 from from 10:00 A.M – 9:00 P.M
3. Windermere Park	
a. Windermere Clubhouse	$250.00 from 10:00 A.M – 9:00 P.M
4. Heritage Park	
a. Green Red Barn	$500.00 from 10:00 A.M – 9:00 P.M.
5. Pfluger Park	
a. Pfluger Grove - Full Day	$125.00 from 10:00 A.M – 9:00 P.M.
6. Stone Hill Park	
a. Stone Hill Pavilion – Full Day	$200.00 from 10:00 A.M – 9:00 P.M.
7. Pfennig Park	

a. Pfennig Soccer Field	$20.00 per Hour
8. Well Point Park[3]	
a. Wells Point Soccer (11v11)	Non Peak $30.00 per hour / Peak $45.00 per hour
b. Wells Point Soccer (7v7)	Non Peak $25.00 per hour/ Peak $38.00 per hour
c. Wells Point Soccer (5v5)	Non Peak $20.00 per hour/ Peak $30.00 per hour
9. 1849 Park[3]	
a. Soccer Field Rental	Non-Peak $40.00 per hour / Peak $60.00 per hour
b. Soccer Pod (Two Fields) Rental	Non-Peak $80.00 per hour / Peak $120.00 per hour
c. Football Field Rental	Non-Peak $40.00 per hour / Peak $60.00 per hour
d. Baseball Field Rental	Non-Peak $40.00 per hour / Peak $60.00 per hour
e. Softball Field Rental	Non-Peak $40.00 per hour / Peak $60.00 per hour
10. Athletic Administration[7]	
a. Tournament Rental Fee	Varies per licensing agreement approved by Council.
b. Field Preparation Fee[10]	$100.00 per Hour
c. Excess Field Allocation Hours Fee	$80.00 per Hour (when organizations exceed the 30 hours allocated)
d. Field Lights	$25.00 per Hour
e. Lock Penalty – 1	$100.00 per Incident per Contract
f. Lock Penalty – 2	$250.00 per Incident per Contract
g. Lock Penalty – 3	$500.00 per Incident per Contract
h. Lock Penalty – 4	$750.00 per Incident per Contract
i. Lock Penalty – 5 +	$1,000.00 per Incident per Contract
j. Football, Baseball, and Softball Score Board Remote Replacement	$500.00 per Replacement Remote
k. Facility Rental Deposit	50% Cost per rental period
B. Recreation Center Fees[2]	
1. Residents and Local Non-Profits	
a. Meeting Room	$10.00 per Use (up to 3 hours)
b. Multi-Purpose Room A	$10.00 per Use (up to 3 hours)
c. ½ Court	$60.00 per Hour
d. Full Court (Business Hours)	$100.00 per Hour
e. Full Court (After Hours)	$150.00 per hour

2. Private & Commercial (Organizations, Non-Residents, Outside Non-Profits)	
a. Meeting Room	$50.00 per Use (up to 3 hours)
b. Multi-Purpose Room A	$50.00 per Use (up to 3 hours)
c. ½ Court	$75.00 per Hour
d. Full Court (Business Hours)	$140.00 per Hour
e. Full Court (After Hours)	$200.00 per Hour
3. Special Events[4]	
a. Party & Celebrations (Meeting Room & Gym or Game Room)	$150.00 per Use
4. Equipment Use Fees	
a. Security Deposit on Equipment	$100.00 per Use (up to 3 hours)
b. Audio/Visual and Computer Use	$25.00 per Use (up to 3 hours)
5. Family Membership	
a. Annual Membership	$200.00 per Year
b. Monthly Membership	$18.00 per Month
6. Individual Membership (18 - 54)	
a. Annual Membership	$100.00 per Year
b. Monthly Membership	$10.00 per Month
7. Youth Membership (17 & under)	
a. Annual Membership	$50.00 per Year
b. Monthly Membership	$5.00 per Month
8. Senior Membership (55 & up)	
a. Annual Membership	$30.00 per Year
b. Monthly Membership	$3.00 per Month
9. Military Membership	
a. Annual Individual Membership	$30.00 per Year
b. Annual Family Membership	$150.00 per Year
c. Monthly Membership	$3.00 per Month
10. Day Pass	
a. One Day Rec Center Pass (18 and over)	$5.00 per Day
b. One Day Rec Center Pass (17 & under)	$2.00 per day
c. Walking Pass 10-Day Punch Card	$10.00 per Card

11. Administration	
a. ID Replacement Card	$5.00 per Replacement Card
12. Recreation Center Programming	Varies. Please see the Parks Program Guide for more information.
C. Aquatic Fees[2]	
1. Gilleland Creek Pool	
a. Adult Admission (18 yrs. to 54 yrs.)	$4.00 per Day
b. Child Admission (3 yrs. to 17 yrs.)	$2.00 per Day
c. Senior Admission (55 yrs. and older)	$2.00 per Day
d. Military Admission	$2.00 per Day
e. Table Reservation – Half Day	$25.00 per Reservation
f. Table Reservation – Full Day	$50.00 per Reservation
2. Scott Mentzer Pool	
a. Adult Admission (18 yrs. to 54 yrs.)	$5.00 per Day
b. Child Admission (3 yrs. to 17 yrs.)	$2.00 per Day
c. Senior Admission (55 yrs. and older)	$2.00 per Day
d. Military Admission	$2.00 per Day
e. Table Reservation – Half Day	$25.00 per Reservation
f. Table Reservation – Full Day	$50.00 per Reservation
g. Family Season Pass	$250.00 Annually
h. Scott Mentzer Pool	$350.00 per 2-Hour Session
3. Swim Practice and Swim Meet	
a. Swim Practice Facility	$8.00 per lane (per hour)
b. Swim Practice Lifeguard	$15.00 per hour
c. Swim Meet Facility	$10.00 per lane (per hour)
d. Swim Meet Lifeguard	$15.00 per hour
4. Pool Pass	
a. Lap Swim Pass	$30.00 per 10 passes
b. Annual Lap Swim Pass	$250.00 Annually
c. Lap Swim Annual Pass Add-on	$250.00 per Year
d. Family Season pass - All Facilities	$400.00 Annually
e. Individual Youth Season Pass (3 yrs. to 17 yrs.) - All Facilities	$35.00 Annually

f. Individual Adult Season Pass (18 yrs. to 54 yrs.) - All Facilities	$50.00 Annually
g. Individual Senior Season Pass (55 yrs. and older) - All Facilities	$35.00 Annually
h. Individual Military Season Pass - All Facilities	$35.00 Annually
5. Aquatics Programs	Varies. Please see the Parks Program Guide for more information.
D. Recreation Programs	
1. Seniors (55 yrs. and older)	
a. 0-20 Mile Senior Trip	$5.00 per Trip
b. 21-40 Mile Senior Trip	$10.00 per Trip
c. 41-60 Mile Senior Trip	$15.00 per Trip
d. 61-80 Mile Senior Trip	$20.00 per Trip
e. 81-100 Mile Senior Trip	$25.00 per Trip
f. 100+ Mile Senior Trip	$30.00 per Trip
g. Senior Programs[5]	Varies. Please see the Parks Program Guide for more information.
h. Senior Game Pass	$15.00 Annually
2. Recreation Programs	
a. Recreation Classes	Varies. Please see the Parks Program Guide for more information.
b. Catered Luncheons	Varies per Person
E. Special Events	
1. City Events	
a. Gate/Admission Fee[8]	Varies Per Event
b. Single Booth[6]	$25.00 to $350.00 per Booth
c. Double Booth[6]	$50.00 to $750.00 per Booth
2. Permits	
a. City of Austin Temporary Food Permit	Please see the City of Austin fee schedule for the current rate.
b. Special Event Permit Application	$50.00 per Application
c. Special Event Permit Land Use Agreement	Varies per licensing agreement approved by Council.
d. Stage Rental Fee - For-Profit	$2,000.00 for 12 Hours
e. Stage Rental Fee - Non-Profit	$1,000.00 for 12 Hours

f. Event Impact Fee	$1.00 per Participant
g. Athletic Permit	$200.00 per Event
h. Special Event Portable Restrooms	Market Price (1 per every 500 Attendees)
F. Community Services	
1. Adopt-a Program	
a. Residents and Local Non-Profits	$25.00 per Year
b. Private & Commercial (Organizations, Non-Residents, Outside Non-Profits)	$100.00 per Year

1. Fees listed are for City of Pflugerville residents; non-residents may be charged an additional 50% rounded to the nearest dollar, except for the Green Red Barn facility. Non-residents will be charged an additional 100% for the Green Red Barn Facility.
2. All facility reservations may be subject to a 50% deposit prior to rental.
3. Peak-hour fees for field use are an additional 50% and are based on demand during select timeframes.
4. Includes two hours of meeting room use and one hour in either the gymnasium or game room.
5. Membership includes Senior programs.
6. Fees are dependent upon the type of booth, the operators of the booth (non-profit, private, or commercial) and whether an Early Bird rate was offered. Please see specific event details for more information.

Utility

FEE DESCRIPTION	FEE
A. New Account	Resident - $30.00 Commercial - $50.00
B. Transfer Account	$25.00
C. Disconnect Service for Non-Payment	$25.00
D. Reinstate Service (due to Non-Payment)	$25.00
E.Trip Fee	$25.00
F. Water Meter Tampering	$1000.00 + Cost of Materials to Repair
G. Meter Re-Read & Leak Check	$25.00
H. Pressure Check	$25.00
I. Meter Data Log	$25.00
J. Meter Test	
1. Meters up to 1 Inch	$50 + Cost of test

2. Meters greater than 1 Inch	Varies. Please contact Public Works for more information.
K. After-Hours Fee	No Charge for Emergency Call-Out
L. New Meter Install Expedite Fee	$500.00
M. Easement Encroachment Fee	$1,000.00

1. If any service is requested the same day, there is an additional $50 fee applied. If multiple services are provided in the same visit, only one same-day fee applied. Same-day service must be requested by 4 pm.
2. Customer is required to be present upon second visit.
3. If an issue is found on City-side, the fee will be credited to the customer's account.

Water and Wastewater

FEE DESCRIPTION	FEE
A. Retail Water Rates	
1. Monthly Base Charge	
a. 5/8" meter	$50.00 per Meter
b. 3/4" meter	$85.00 per Meter
c. 1" meter	$135.00 per Meter
d. 1 1/2" meter	$165.00 per Meter
e. 2" meter	$335.00 per Meter
f. 3" meter	$1,065.00 per Meter
g. 4" Compound	$1,665.00 per Meter
h. 4" Combination	$2,101.50 per Meter
i. 6" Compound	$3,335.00 per Meter
j. 6" Combination	$4,801.50 per Meter
k. 8" Combination	$9,335.00 per Meter
l. 10" Combination	$13,198.50 per Meter
m. 12" meter	$24,000.00 per Meter
2. Volume Charge	
a. 0 – 3,000 Gallons	$6.95 per 1,000 Gallons
b. 3,001 – 10,000 Gallons	$8.70 per 1,000 Gallons
c. 10,001 – 25,000 Gallons	$10.90 per 1,000 Gallons

d. 25,001 Gallons and Over	$13.60 per 1,000 Gallons
3. Volume Charge for Construction / Fire Hydrant Meters or Bulk Water	$12.50 per 1,000 Gallons
B. Reclaimed Water	$3.00 per 1,000 gallons
C. Retail Wastewater Rates	
1. Monthly Base Charge	$65.00 per Meter
2. Volume Charge	$6.50 per 1,000 Gallons
3. New customer/Non-waster customer	Monthly base charge plus volume charge per 1,000 gallons based on Citywide winter average
D. Wholesale Wastewater Rates	$57.75 per LUE per month
E. Special Charges	
1. Returned Payment Fee	$30.00 per Returned Payment
2. Delinquent Customer Account	Any customer account that is delinquent will incur a 10% per month penalty charge on all accrued and unpaid charges.
F. Deposits	
1. Service Type	
a. Solid Waste Only	$25.00
b. Wastewater Only	$50.00
c. Water Only	$125.00
d. Any Combination	$125.00
e. Construction/Fire Hydrant	$4,000.00
G. Industrial Pretreatment Fee	
1. Biochemical Oxygen Demand (BOD)	$0.27/lb. greater than 250 mg/L.
2. Chemical Oxygen Demand (COD)	$0.15/lb. greater than 450 mg/L.
3. Total Suspended Solids (TSS)	$0.19/lb. greater than 250 mg/L.
4. Total Kjeldahl Nitrogen (TKN)	$0.65/lb. greater than 50 mg/L.
5. Total Phosphorus (TP)	$1.95/lb. greater than 8 mg/L.
H. Pretreatment	
1. Resample Fees (Industrial/F.O.G.)	
a. Resample	~~$150.00~~ 155.10 per sample

b. Biochemical Oxygen Demand (BOD)	~~$29.75~~ 31.25 per sample
c. BOD Extra Fee Dilution/Dechlorination	~~$8.50~~ 8.75 as needed
d. Total Suspended Solids (TSS)	~~$24.00~~ 25.25 per sample
e. ~~Carbonaceous Biochemical Oxygen Demand (CBOD)~~ Total Kjeldahl Nitrogen (TKN)	~~$29.75~~ 40.25 per sample
f. Chemical Oxygen Demand (COD)	~~$35.50~~ 37.25 per sample
g. Calcium	~~$18.50~~ 19.50 per sample
h. Magnesium	~~$18.50~~ 19.50 per sample
i Digest Metals	~~$19.75~~ 24.00 per sample
~~j. Hardness~~	~~$11.75 per sample~~
j. Alkalinity	$27.00 per sample
~~l. Turbidity~~	~~$20.75 per sample~~
~~m. Chlorine~~	~~$24.50 per sample~~
k. pH	~~$19.00~~ 25.00 per sample
l. Total Dissolved Solids (TDS)	~~$26.00~~ 27.25 per sample
m. Arsenic	~~$18.50~~ 19.50 per sample
n. Barium	~~$18.50~~ 19.50 per sample
o. Cadmium	~~$18.50~~ 19.50 per sample
p. Chromium	~~$18.50~~ 19.50 per sample
q. Copper	~~$18.50~~ 19.50 per sample
r. Cyanide	$67.00 per sample
s. Subcontract Handling Fee	$26.00 per sample
t. Lead	~~$18.50~~ 19.50 per sample
u. Manganese	~~$18.50~~ 19.50 per sample
v. Mercury	~~$43.00~~ 45.25 per sample
w. Molybdenum	~~$18.50~~ 19.50 per sample
x. Nickel	~~$18.50~~ 19.50 per sample
y. Phosphorus (NEW)	$36.00 per sample
z. Selenium	~~$18.50~~ 19.50 per sample
aa. Silver	$24.00 per sample
ab. Total Petroleum Hydrocarbons (NEW)	$101.25 per sample
ac. Zinc	~~$18.50~~ 19.50 per sample

ad. Oil & Grease (animal) (NEW)	~~$64.00~~ per sample
ae.Digest Metals Subcontracted	$24.00 per sample
I. Wastewater discharge permit applications and surcharge for re-samples	
1. Significant /Categorical Industrial Users	
a. Significant Industrial Users (SIUs)	~~$250.00~~ 1,045.00
b .~~Other~~ Industrial Users	~~$250.00~~ 1,045.00
~~c. Permit Modification~~	~~$250.00~~
2. ~~Other User~~ Industrial Users (IUs)	
a.~~ Significant Users~~ Industrial Users (IU) - Food Service Establishment	~~$25.00~~ 580.00
b.~~Other Users~~ Industrial Users (IU) - Car Wash	~~$25.00~~ 645.00
c.~~ Permit Modification~~ Industrial Users (IU) - Not an SIU/CIU	~~$25.00~~ 915.00

1. The City will charge every retail utility customer the City water rates, which include the Monthly Base Charge and the Volume Charge as set forth in this section.
2. In the event of a catastrophic water leak by a residential water customer, the City may allow credit to the customer's bill under the following circumstances. A minimum usage of 40,000 gallons more than the same month of the prior year's usage will make the customer eligible for consideration of a credit to the customer's account. The average usage for the previous twelve months will be used as a basis for crediting the excess usage billed. Customers must fill out the catastrophic water leak credit request application within 90 days of the repair. The Catastrophic Water Leak Credit Request can be found on the City's website. pflugervilletx.gov/751/Catastrophic-Water-Leak-Credit-Request
   Customers who have been notified of a leak but have not repaired it within 15 days of notification will not qualify for the credit. Customers are eligible for only one credit per account location and customer in any three-year period.
3. Rates for larger-sized meters are subject to a separate agreement with the City.
4. The City will charge every retail utility customer served by the City wastewater rates that include the Monthly Base Charge and the Volume Charge as set forth in this section.
5. The quantity of wastewater used to calculate the volume charge for wastewater will be determined as follows:

- Residential Customers: Each March, the City will determine each customer's water usage during the preceding November, December, January, and February and calculate the average of the three (3) lowest water usage months during that period. The average will be used to calculate the customer's volume charges until next March, when the average will be recalculated. For customers that do not receive water service from the City, the quantity of wastewater used to calculate the monthly bill will be determined by calculating the city's average usage for residential customers during the preceding November, December, January, and February.
- Non-Residential Customers: The City will determine each customer's water usage during the month and that amount will be used to calculate the customer's volume charges. For customers that do not receive water service

from the City, the quantity of wastewater used to calculate the monthly bill will be determined by calculating the city average usage for residential customers during the preceding November, December, January and February.

- Each customer must pay the deposit set forth in this section or replenish the deposit if the City draws upon it, when the customer initially applies for the service or when the customer applies to reinstate service that has been disconnected for nonpayment of a bill. The customer's deposit will be returned in full if the customer's account has not been delinquent for 12 consecutive months. The customer's deposit will be returned, less any outstanding balance, within 30 days from the day the customer's account is closed if the amount due is $2.00 or more. Construction/Fire Hydrant meter deposits will be returned, less any outstanding balance, upon receipt of meter. If the difference between the amount of the deposit and the outstanding balance is less than $2.00, the difference will be refunded only at the customer's request. An application for a refund of less than $2.00 must be made within 90 days after the date the customer's account is closed, or the customer forfeits the right to the refund.

Solid Waste

FEE DESCRIPTION	FEE
A. Curbside Services	
1. In-City Residents	$22.37 per Month
2. Out-of-City Residents	$24.52 per Month
3. Extra Carts	
a. Trash Carts	$7.44 per Cart per Month
b. Recycle Carts	$4.34 per Cart per Month
B. Recycle Center	
1. Resident	
a. Aluminum	No Charge
b. Appliances	No Charge
c. Cardboard	No Charge
d. Paper	No Charge
e. Scrap Metal	No Charge
f. Refrigerators	$45 per Unit
g. Air Conditioners	No Charge
h. Water Heaters	No Charge
i. Lawn Mowers and Weed Eaters	No Charge
j. Vehicle Batteries	No Charge
k. Transmission Fluid	$2 per Gallon
l. Motor Oil	$2 per Gallon

m. Oil Filters	No Charge
n. Anti-Freeze	$2 per Gallon
o. Tires (Tires with rims or tires larger than 38 inches not accepted)	$11 per Tire
q. Brush Load (single axle)	No charge
r. Brush Load (double axle)	$20 per Brush Load
s. Brush Load (triple axle)	$40 per Brush Load
2. Non-Resident	
a. Brush Load (single axle)	$20 per Brush Load
b. Brush Load (double axle)	$40 per Brush Load
c. Brush Load (triple axle)	$60 per Brush Load

Applicable taxes for removing residential refuse and for resource recovery services, as described in Chapter 52 of the City of Pflugerville, Texas Code of Ordinances, will be charged per cart in addition to the fees listed.

FY27 HOLIDAY SCHEDULE

Veterans Day	Wednesday	November 11, 2026
Thanksgiving Day	Thursday	November 26, 2026
Thanksgiving Holiday	Friday	November 27, 2026
Christmas Eve	Thursday	December 24, 2026
Christmas Holiday	Friday	December 25, 2026
New Year's Day	Friday	January 1, 2027
Martin Luther King Jr Day	Monday	January 18, 2027
Presidents' Day	Monday	February 15, 2027
Memorial Day	Monday	May 31, 2027
Juneteenth	Friday	June 18, 2027
Independence Day	Monday	July 5, 2027
Labor Day	Monday	September 6, 2027

Personal Holidays - (3) Upon approval by Supervisor

Revenue and Expense Description

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 is certified by the appraisal district, and the calculation of the tax rate levy is provided in the Statistical section of this document.

Under state law, there are five separate tax rates calculated by the tax assessor.

1. **The Maintenance and Operations Rate (M&O) –** 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 No-New-Revenue Tax Rate and the Voter-Approval 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 No-New-Revenue and Voter-Approval Tax Rates.
3. **The No-New-Revenue Tax Rate –** This rate provides approximately 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 from the prior year to the current year. New properties added since the prior year are not used in the calculation of the current year's No-New-Revenue rate.
4. **The No-New-Revenue M&O Rate -** This rate compares the prior year M&O Rate to the current adjusted valuation plus the 3.5% growth.
5. **The Voter-Approval Rate –** This rate provides approximately the same amount of revenue collected on the same properties for Maintenance and Operations as the prior year, plus a specified increase, as well as the amount calculated for the Debt Service Rate. This rate is typically higher than the No-New-Revenue Rate but can be lower due to decreases in the Debt Service Rate.

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 Fees – These revenues are collected for the applications for site development and subdivision construction, as well as the permits for building the approved projects. Also included in this group is the use of escrow fees when recognized against allowable expenditures.

Fines & Fees – Revenues from this category are collected to offset some of the operating costs of general government services provided by the Library, Municipal Court, and Animal Control functions.

Recreational – Recreation income is collected from the users of the City's recreational facilities to cover a portion of the cost of services provided by Parks & 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 Funds

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 monitored throughout the year, 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. This also includes water and wastewater impact fees.

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's 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.

Intergovernmental – Grant revenue is received from various sources to conduct projects that the City would not otherwise be capable of funding. Only grants that have been awarded are included in the City's operating budget. This category also includes funds from other agencies (i.e., PCDC)

Other Revenue – All revenues not accounted for in another revenue category.

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.

Operating – Expenditures for the operations of the department; the maintenance of each department's equipment and buildings; and supplies and services utilized by the department.

Supplies & Material - Grouping of general ledger lines related to items needed for department operations, such as office supplies, fuel, uniforms & PPE, postage, small tools, etc.

Other - Lines that do not fall under the above category, such as recruitment, advertisement, credit card fees, landscaping, etc.

Maintenance & Repairs - Grouping of general ledger lines related to keeping assets in good working condition or restoring them to working order, such as vehicle maintenance, maintenance & repairs, equipment repairs, etc.

Occupancy - Grouping of general ledge lines related to utilities & insurance.

Contractual - Grouping of general ledger lines related to agreements or contracts that obligate the City to pay for specific services, leases, or other contractual obligations such as other professional fees, annual contracts, rentals, and leases, etc.

Staff Development - Grouping of general ledger lines related to enhancing the skills, knowledge, and enrichment of staff, such as training & education, employee appreciation, membership & dues, etc.

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 and is maintained in a separate debt service fund. A separate Debt Service section later in this document provides additional details on the debt service of each fund.

Capital Outlay – Expenditures that will result in the acquisition of or addition to fixed assets and meet specific criteria. Details can be found in the Financial Policies section of the Budget Overview.

Demographics

Population

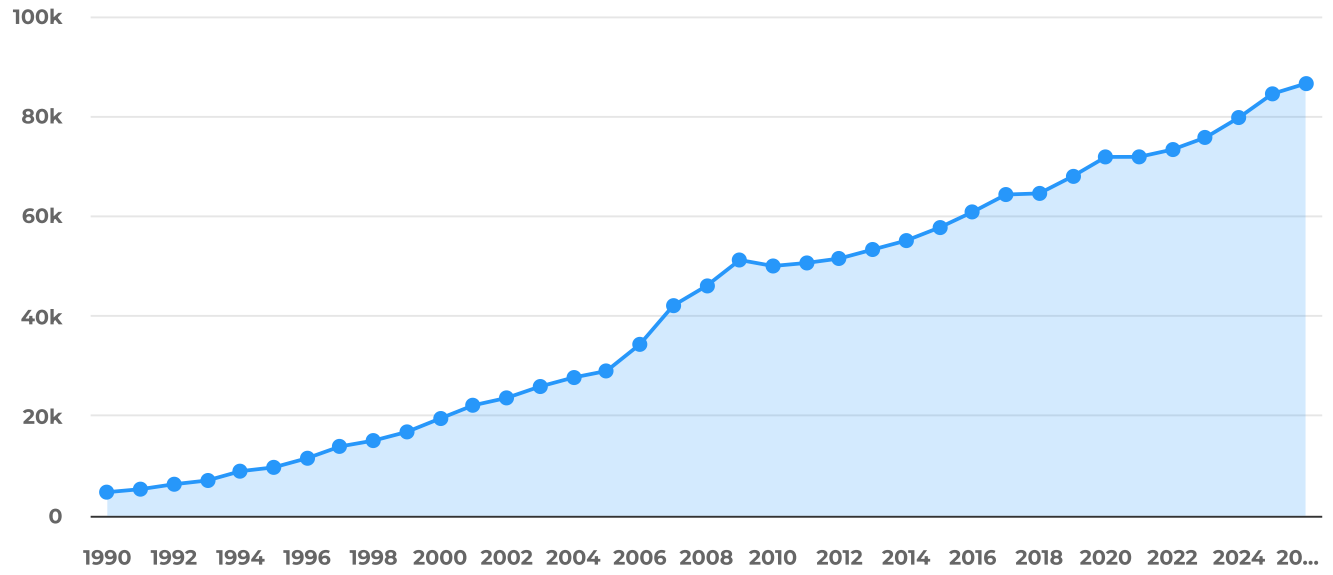
TOTAL POPULATION

86,547

2.42%
vs. 2025

GROWTH RANK

2 out of 1224 Municipalities in Texas



** Data Source: Client entered data for year 2026*

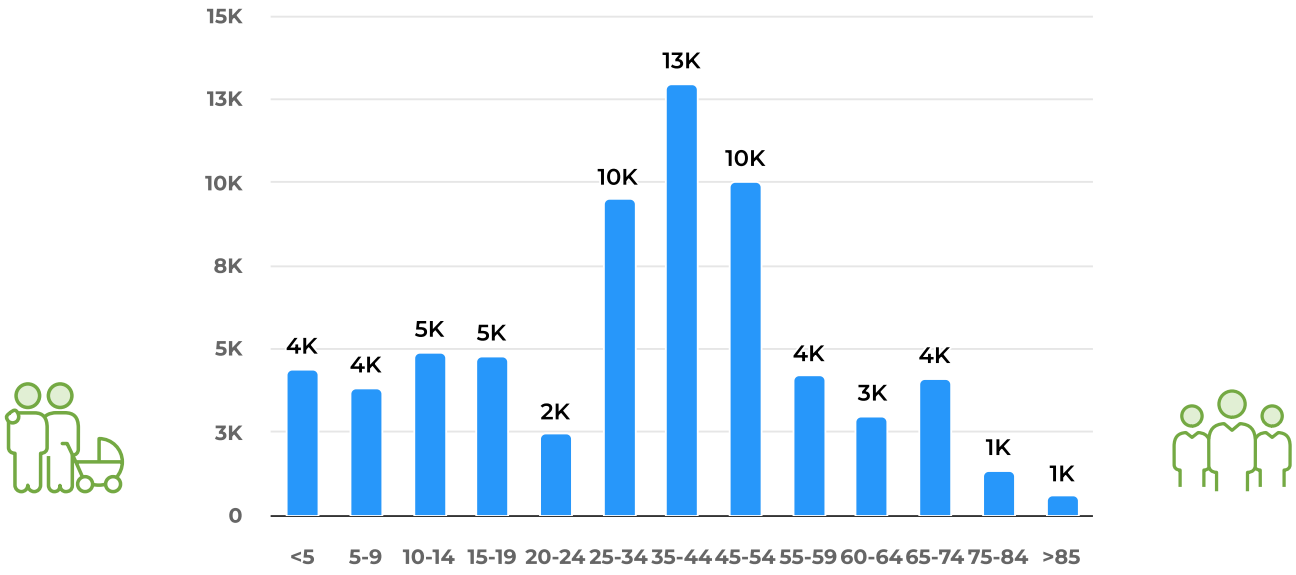
DAYTIME POPULATION

57,551

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

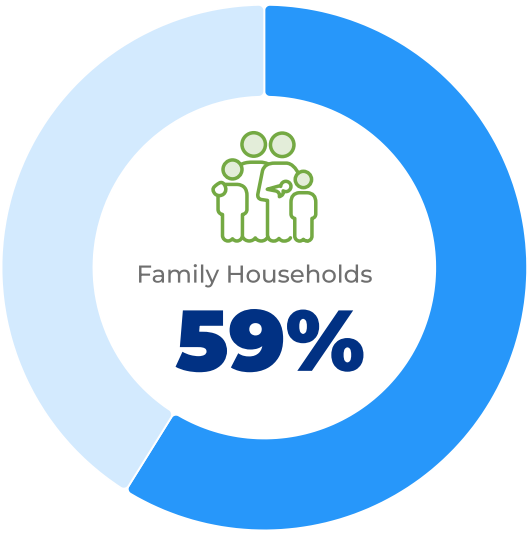
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

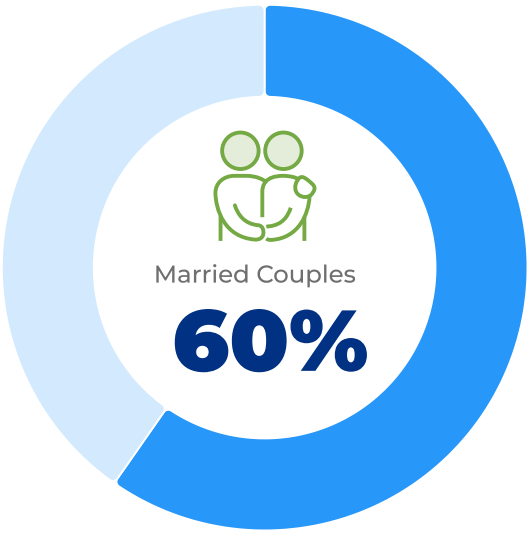
24,427

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



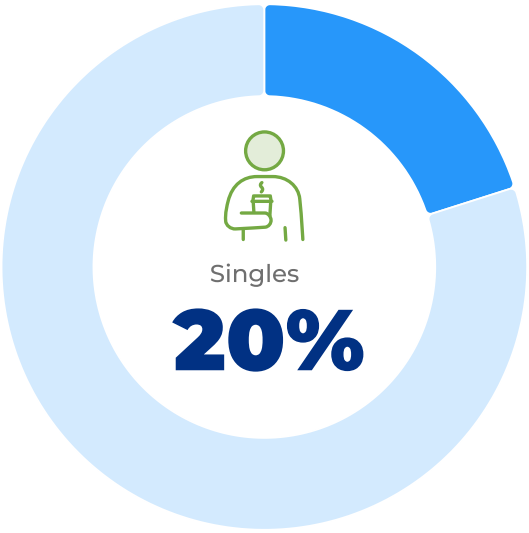
5%

higher than state average



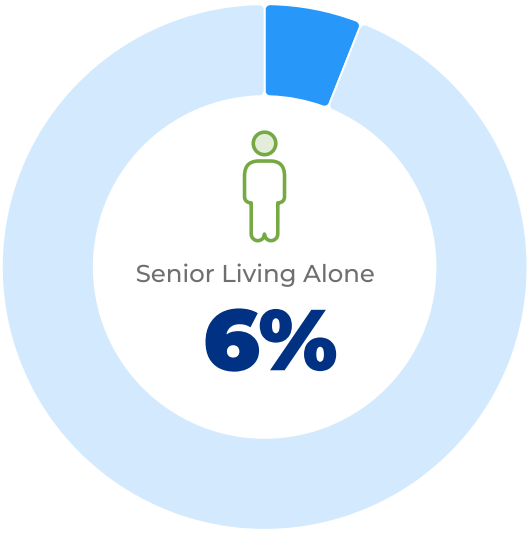
18%

higher than state average



-20%

lower than state average



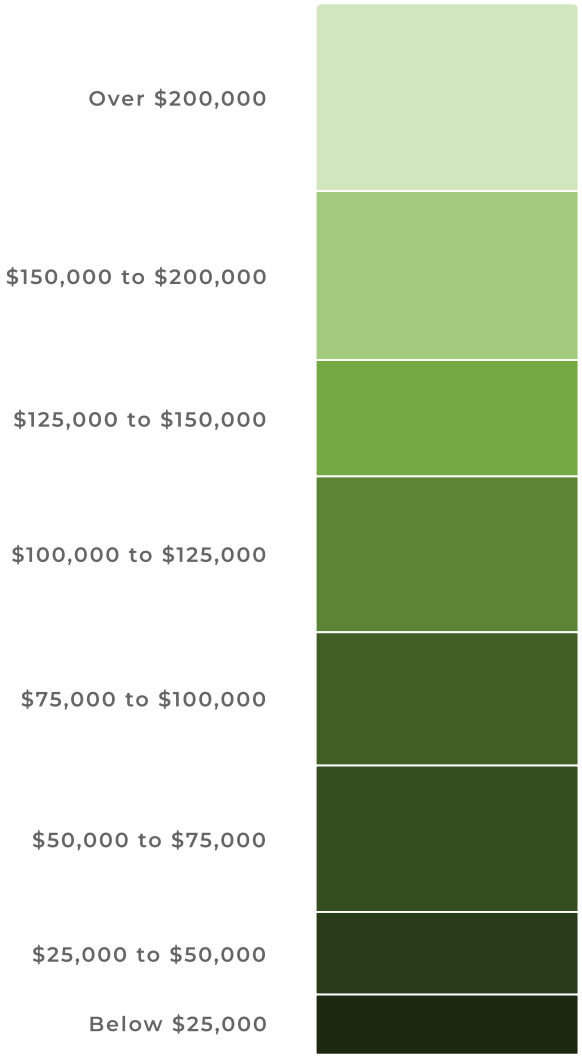
-33%

lower than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



HOUSEHOLD INCOME

Above $200,000

18%

43.47%
higher than state average

Median income

$117,799

50.11%
higher than state average

Below $25,000

6%

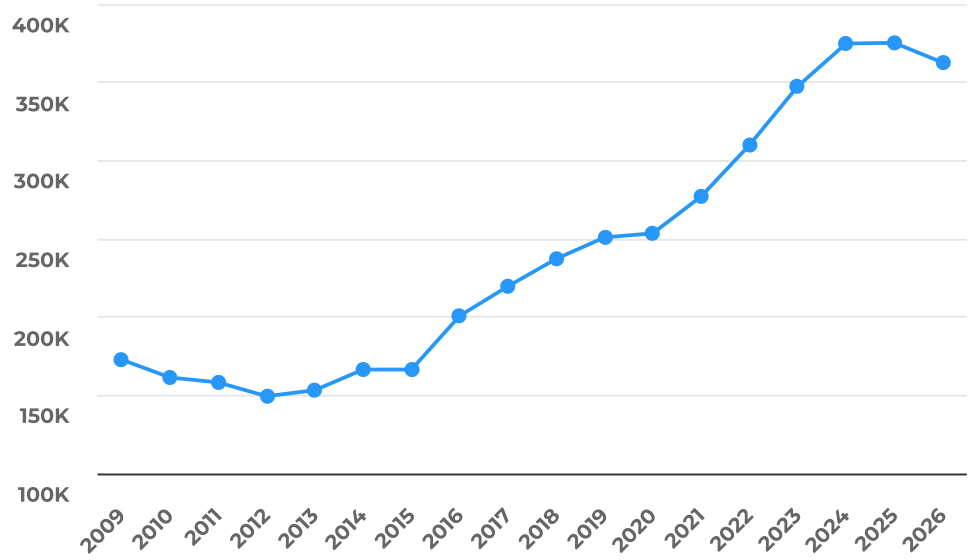
-61.24%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing

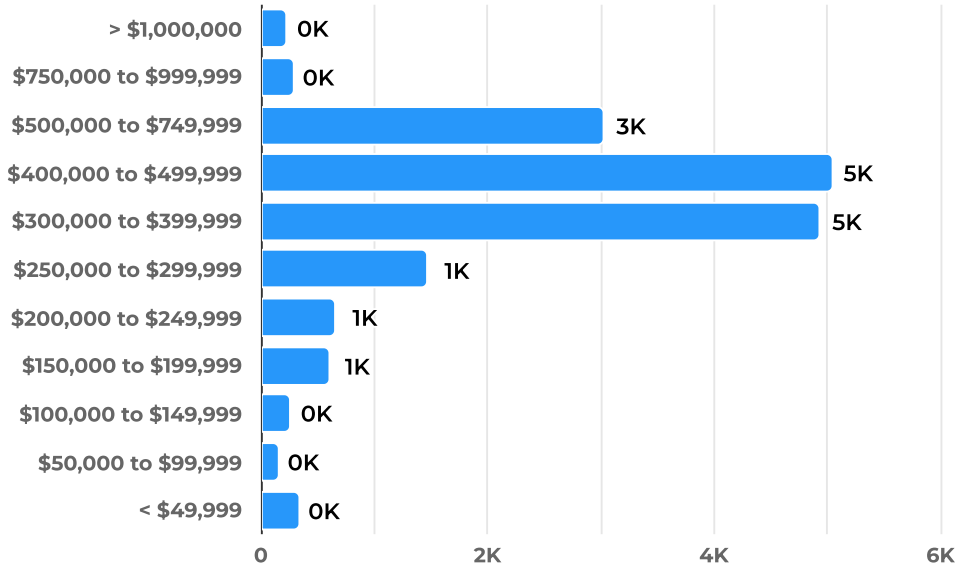
2026 MEDIAN HOME VALUE

$362,705



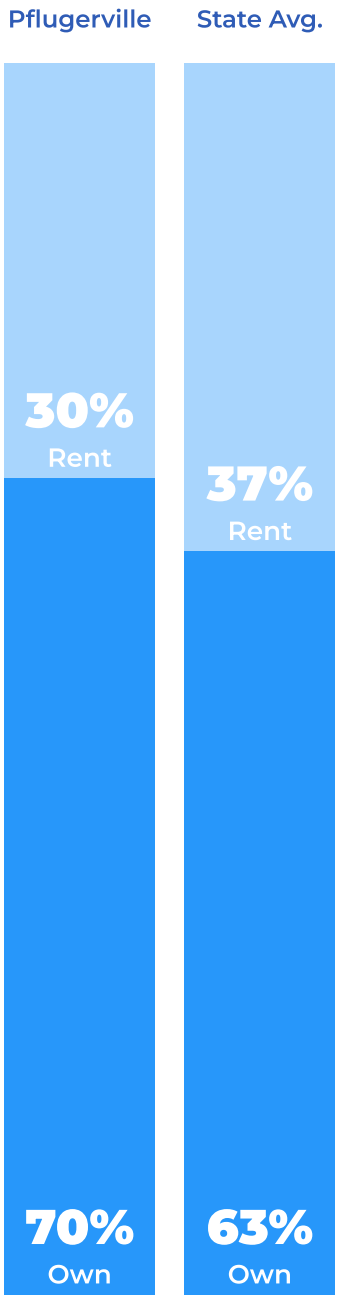
** Data Source: Pflugerville, TX 2026*

HOME VALUE DISTRIBUTION



** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

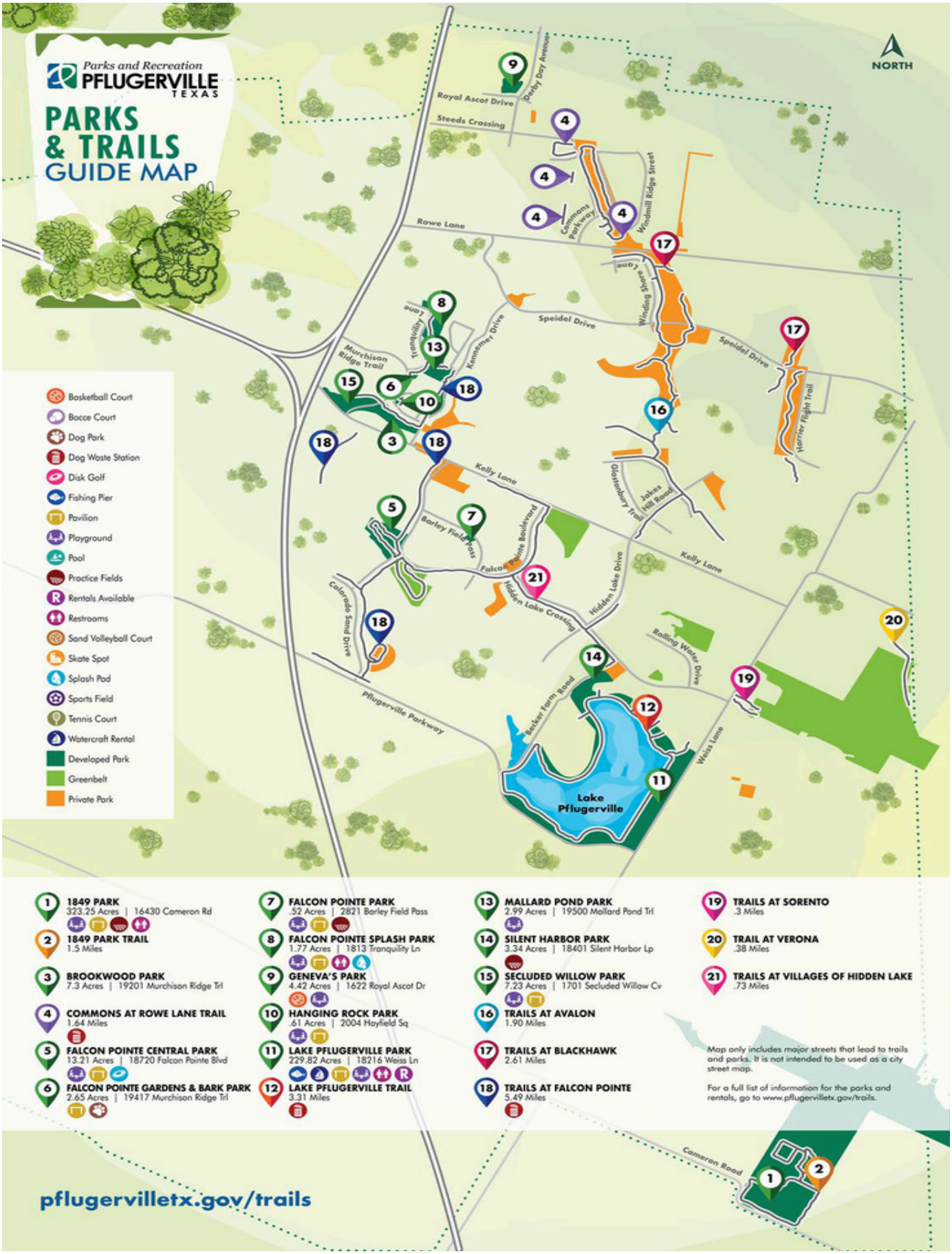


** Data Source: 2024 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.*

Community and Recreation Facilities

Lake	**Parks & Playgrounds**
Lake Pflugerville with fishing piers, hike-and-bike trail, swimming beach, and picnic area	34 parks (30 with playgrounds and 2 with dog parks)
Library	**Pools**
Pflugerville Public Library	Gilleland Creek Park Pool (heated)
	Scott B. Mentzer Pool
Museum	Windermere Pool (heated)
Heritage House Museum	
	Splash Parks
Newspapers	Falcon Pointe Splash Park
Pflugerville Pflag (weekly)	Stone Hill Splash Pad
Community Impact (monthly)	
	Trails (walking/bicycling):
Recreation Center	70 miles
Pflugerville Recreation Center	




Parks and Recreation
PFLUGERVILLE
TEXAS
PARKS & TRAILS GUIDE MAP
NORTH
Basketball Court
Bocce Court
Dog Park
Dog Waste Station
Disk Golf
Fishing Pier
Pavilion
Playground
Pool
Practice Fields
Rentals Available
Restrooms
Sand Volleyball Court
Skate Spot
Splash Pad
Sports Field
Tennis Court
Watercraft Rental
Developed Park
Greenbelt
Private Park
Royal Ascot Drive
Steeds Crossing
Derby Day Avenue
Rowe Lane
Commons Parkway
Windmill Ridge Street
Speidel Drive
Winding Shore Lane
Horrier Flight Trail
Murchison Ridge Trail
Kennemer Drive
Kelly Lane
Barley Field Pass
Falcon Pointe Boulevard
Hidden Lake Drive
Hidden Lake Crossing
Colorado Sand Drive
Glastonbury Trail
Jakes Hill Road
Rolling Water Drive
Becker Farm Road
Pflugerville Parkway
Weiss Lane
Lake Pflugerville
Cameron Road
1 1849 PARK
323.25 Acres | 16430 Cameron Rd
2 1849 PARK TRAIL
1.5 Miles
3 BROOKWOOD PARK
7.3 Acres | 19201 Murchison Ridge Trl
4 COMMONS AT ROWE LANE TRAIL
1.64 Miles
5 FALCON POINTE CENTRAL PARK
13.21 Acres | 18720 Falcon Pointe Blvd
6 FALCON POINTE GARDENS & BARK PARK
2.65 Acres | 19417 Murchison Ridge Trl
7 FALCON POINTE PARK
.52 Acres | 2821 Barley Field Pass
8 FALCON POINTE SPLASH PARK
1.77 Acres | 1813 Tranquility Ln
9 GENEVA'S PARK
4.42 Acres | 1622 Royal Ascot Dr
10 HANGING ROCK PARK
.61 Acres | 2004 Hayfield Sq
11 LAKE PFLUGERVILLE PARK
229.82 Acres | 18216 Weiss Ln
12 LAKE PFLUGERVILLE TRAIL
3.31 Miles
13 MALLARD POND PARK
2.99 Acres | 19500 Mallard Pond Trl
14 SILENT HARBOR PARK
3.34 Acres | 18401 Silent Harbor Lp
15 SECLUDED WILLOW PARK
7.23 Acres | 1701 Secluded Willow Cv
16 TRAILS AT AVALON
1.90 Miles
17 TRAILS AT BLACKHAWK
2.61 Miles
18 TRAILS AT FALCON POINTE
5.49 Miles
19 TRAILS AT SORENTO
.3 Miles
20 TRAIL AT VERONA
.38 Miles
21 TRAILS AT VILLAGES OF HIDDEN LAKE
.73 Miles
Map only includes major streets that lead to trails and parks. It is not intended to be used as a city street map.
For a full list of information for the parks and rentals, go to www.pflugervilletx.gov/trails.
pflugervilletx.gov/trails



1 BLACK LOCUST PARK
3.84 Acres | 608 Black Locust Dr.

2 BOHLS LOOP
.36 Miles

3 BOHLS PARK
14.21 Acres | 200 Immanuel Rd

4 BROOKHOLLOW TRAIL
1.46 Miles

5 CAMBRIDGE ESTATES CONNECTOR
.29 Miles

6 CAMBRIDGE ESTATES LINEAR PARK
1.58 Acres | E Oxford Dr & Windsor Hill Dr

7 CAMBRIDGE HEIGHTS CONNECTORS
.28 Miles

8 CAMBRIDGE HEIGHTS LOOP
.23 Miles

9 CAMBRIDGE HEIGHTS PARK
4.72 Acres | 17500 Marfa Lights Trl

10 CAMBRIDGE HEIGHTS ZOLA PARK
1.11 Acres | 17401 Zola Ln

11 CLUB AT WELLS POINT TRAIL
.83 Miles

12 CREEKSIDE PARK
23.40 Acres | 418 Settlers Valley Dr

13 GILLELAND CREEK PARK
11.93 Acres | 700 Railroad Ave

14 GILLELAND CREEK TRAIL
4.10 Miles

15 GILLELAND CREEK TRAIL WEST
1.53 Miles

16 HEATHERWILDE BOULEVARD TRAIL
.52 Miles

17 HERITAGE LOOP TRAIL
1.94 Miles

18 HERITAGE PARK
14.25 Acres | 901 Old Austin Hutto Rd

19 HERITAGE PARK TRAIL
.35 Miles

20 HIGHLAND LINEAR PARK
8.36 Acres | Craters of the Moon Blvd & Mammoth Cave Blvd

21 HIGHLAND PARK NORTH TRAIL
1.87 Miles

22 HIGHLAND PARK TRAILS
1.7 Miles

23 KUEMPLE CONNECTOR NORTH
.31 Miles

24 KUEMPLE CONNECTOR SOUTH
.14 Miles

25 MEADOWS OF CAMBRIDGE CONNECTOR
.22 Miles

26 MOOSE PARK
1.00 Acres | 1218 W Settlers Valley Dr

27 MOUNTAIN CREEK PARK
9.91 Acres | 1108 S 10th St

28 MOUNTAIN CREEK TRAIL
.43 Miles

29 NORTH PARK
1.39 Acres | 1407 Suzi Ln

30 OLD TOWN PARK
.29 Acres | 200 W Hoopes Ave

31 PECAN STREET CONNECTOR
.39 Miles

32 PFAIRWAYS TRAIL
.84 Miles

33 PFENNIG PARK
24.02 Acres | 1301 W Pfennig Ln

34 PFLUGER FARM CONNECTION
.33 Miles

35 PFLUGER FARM LANE TRAIL
.91 Miles

36 PFLUGER PARK
7.15 Acres | 515 City Park Rd

37 PFLUGER PARK LOOP
.34 Miles

38 PFLUGERVILLE HEIGHTS PARK
.6 Acres

39 PFLUGERVILLE PARKWAY TRAIL
4.55 Miles

40 ROYAL POINTE PARK
6.51 Acres | 18712 Candace Lp

41 SPRINGBROOK TRAIL
.30 Miles

42 SPRINGBROOK GLEN TRAIL
.29 Miles

43 SPRING TRAILS
1.33 Miles

44 STONE HILL PARK
11.19 Acres | 1124 Town Center Dr

45 STONEHILL PARK TRAIL
.67 Miles

46 SWENSON FARM CONNECTORS
.68 Miles

47 SWENSON FARMS BOULEVARD TRAIL
.61 Miles

48 THI HO MEMORIAL TRAIL
2.05 Miles

49 WELLS BRANCH PARKWAY TRAIL
2.27 Miles

50 WELLS POINT PARK SOCCER COMPLEX
17.97 Acres | 800 Heatherwilde Blvd

51 WILBARGER CREEK PARK
104.42 Acres | Coming Soon

52 WILBARGER CREEK TRAIL
.41 Miles

53 WINDERMERE PARK
19.36 Acres | 16800 Gower St

54 WUTHRICH PARK
1.04 Acres | 99 Mountain View Dr

55 ZOLA PARK TRAIL
.15 Miles

pflugervilletx.gov/trails

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter that contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent nonrecurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full, or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real property, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours, and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes, debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues, often based on the previous year's receipts and represents funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated, such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, roads, sewers, etc. It also requires the presentation of a narrative statement on the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, and counties, but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $14.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account’s balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank’s reserves, and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders’ equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community’s assessed value on property must reflect its market, or full and fair cash value.

Tax Rate Notice and Calculation Worksheet

The Texas Tax Rate Worksheet shows how your local government calculates its yearly property tax rate. It explains whether the rate keeps revenue the same as last year or increases it, and it helps ensure the process is transparent and easy for the public to understand.

City of Pflugerville July 25, 2026

NOTICE OF TAX RATES,
ESTIMATED UNENCUMBERED FUND BALANCES, AND DEBT SERVICE

I, Celia Israel, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2026 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. The Voter-Approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as they are required by state law. The rates are given per $100 of property value.

	THIS YEAR'S NO-NEW-REVENUE TAX RATE:			
	Last year's adjusted taxes (after subtracting taxes on lost property).....	$	60,845,303.34	
/	This year's adjusted tax base (after subtracting value of new property).....	$	11,252,389,896	
=	This year's no-new-revnue tax rate.....	$	0.540732	/$100
	(Maximum rate unless the unit publishes a notice and holds a hearing)			

	THIS YEAR'S VOTER-APPROVAL TAX RATE:			
	Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function).....	$	28,386,068.09	
/	This year's adjusted tax base.....	$	11,252,389,896	
=	This year's no-new-revenue operating rate.....	$	0.252267	/$100
x	1.08 = This year's maximun operating rate.....	$	0.261096	/$100
+	This year's debt rate.....	$	0.282601	/$100
=	This year's voter-approval rate.....	$	0.543766	/$100
	(Maximum rate the taxing unit can adopt without an election for voter approval)			

Schedule A: Unencumbered Fund Balances:

The following estimated balances will be left in the unit's accounts at the end of the fiscal year. These balances are not encumbered by a corresponding debt obligation.

Maintenance & Operations	$	16,957,123
Interest & Sinking (Debt)	$	9,353,934
Total	$	26,311,057

Schedule B, 2026 Debt Service, Parts 1 and 2, are attached

Celia Israel
Celia Israel
Travis County Tax Assessor-Collector

Prepared By: Christina Cerda
Christina Cerda

City of Pflugerville Page 3

Schedule B, 2026 Debt Service, Part 2 July 25, 2026

	Total Required for 2026 Debt Service.....	$	43,615,743.00
-	Amount (if any) paid from funds listed in Schedule A.....	$	6,057,919.00
-	Amount (if any) paid from other sources.....	$	4,850,000.00
-	Excess collections last year.....	$	0.00
=	Total to be paid from taxes in 2026.....	$	32,707,824.00
+	Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2026.....	$	0.00
=	Total Debt Levy.....	$	32,707,824.00

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts **Form 50-856**

City of Pflugerville
Taxing Unit Name

512-990-6100
Phone (area code and number)

100 E. Main St., Pflugerville, Texas 78660
Taxing Unit's Address, City, State, ZIP Code

https://www.pflugervilletx.gov
Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(C) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

The comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. Source materials must contain data for all worksheets used, including supplemental worksheets.

Hyperlink to supporting documentation:

Section 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET			Amount/Rate
1.	**2025 total taxable value.** Enter the amount of 2025 taxable value on the 2025 tax roll today. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).			$ 11,173,735,501
2.	**2025 tax ceilings.**			$ 0
3.	**Preliminary 2025 adjusted taxable value.** Subtract Line 2 from Line 1.			$ 11,173,735,501
4.	**2025 total adopted tax rate.**			$ 0.535000 /$100
5.	**2025 taxable value lost because court appeals of ARB decisions reduced the 2025 appraised value.**			
	A. Original 2025 ARB values:	$	1,194,706,737	
	B. 2025 values resulting from final court decisions:	-$	1,124,343,371	
	C. 2025 value loss. Subtract B from A.			$ 70,363,366
6.	**2025 taxable value subject to an appeal under Chapter 42, as of July 25**			
	A. 2025 ARB certified value:	$	1,133,595,455	
	B. 2025 disputed value:	-$	113,359,546	
	C. 2025 undisputed value. Subtract B from A.			$ 1,020,235,909
7.	**2025 Chapter 42-related adjusted values.** Add Line 5C and 6C.			$ 1,090,599,275
8.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.			$ 12,264,334,776
9.	**2025 taxable value of property in territory the taxing unit deannexed after January 1, 2025.** Enter the 2025 value of property in deannexed territory.			$ 0
10.	**2025 taxable value lost because property first qualified for an exemption in 2026.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.			
	A. Absolute exemptions. Use the 2025 market value:	$	15,411,101	
	B. Partial exemptions. 2026 exemption amount or 2026 percentage exemption times 2025 value:	+$	84,290,143	
	C. Value loss. Add A and B:			$ 99,701,244
11.	**2025 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2026.** Use only those properties that qualified for the first time in 2026; do not use properties that qualified in 2025.			
	A. 2025 market value:	$	0	
	B. 2026 productivity or special appraised value:	-$	0	
	C. Value loss. Subtract B from A.			$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C, and 11C.			$ 99,701,244

13.	**2025 captured value of property in a TIF.** Enter the total value of 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.			$	826,457,294
14.	**2025 total value.** Subtract Line 12 and Line 13 from Line 8.			$	11,338,176,238
15.	**Adjusted 2025 total levy.** Multiply Line 4 by Line 14 and divide by $100.			$	60,659,243
16.	**Taxes refunded for years preceding tax year 2025.** Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2025. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025.			$	186,060.47
17.	**Adjusted 2025 levy with refunds and TIF adjustment.** Add Lines 15 and 16.			$	60,845,303
18.	**Total 2026 taxable value on the 2026 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.				
	A. Certified values:.....	$	11,871,227,879		
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+$	0		
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current year for the first time as pollution control or energy storage system property.....	-$	14,931,281		
	D. Tax increment financing: Deduct the 2026 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2026 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below.....	-$	846,583,982		
	E. Total 2026 value. Add A and B, then subtract C and D.			$	11,009,712,616
19.	**Total value of properties under protest or not included on certified appraisal roll.**				
	A. 2026 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.....	$	564,118,862		
	B. 2026 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll.....	+$	0		
	C. Total value under protest or not certified. Add A and B.			$	564,118,862
20.	**2026 tax ceilings.**			$	0
21.	**Anticipated contested value.** Affected taxing units enter the contested value for all property that is subject to anticipated substantial litigation. An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. If completing this line, the taxing unit must include supporting documentation in Section 9. Taxing units that are not affected, enter 0.			$	0
22.	**2026 total taxable value.** Add lines 18E and 19C. Subtract Lines 20 and 21.			$	11,573,831,478
23.	**Total 2026 taxable value of properties in territory annexed after Jan. 1, 2025.** Include both real and personal property. Enter the 2026 value of property in territory annexed.			$	0
24.	**Total 2026 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2025. An improvement is a building, structure, fixture, or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2025 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2026.			$	321,441,582
25.	**Total adjustments to the 2026 taxable value.** Add Lines 23 and 24.			$	321,441,582
26.	**2026 adjusted taxable value.** Subtract Line 25 from Line 22.			$	11,252,389,896
27.	**2026 NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100.			$	0.540732 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. This is the 2026 county NNR tax rate. The total is the 2026 county NNR tax rate.			$	N/A /$100

Section 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations.

2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases, the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally, decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line.	VOTER-APPROVAL TAX RATE WORKSHEET			Amount/Rate
29.	**2025 M&O tax rate.**			$ 0.250000 /$100
30.	**2025 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.			$ 12,264,334,776
31.	**Total 2025 M&O levy.** Multiply Line 29 by Line 30 and divide by $100.			$ 30,660,837
32.	**Adjusted 2025 levy for calculating NNR M&O rate.**			
	A. M&O taxes refunded for years preceding tax year 2025. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2025. This line applies only to tax years preceding tax year 2025….....	+$	86,938.15	
	B. 2025 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2026 captured appraised value in Line 18D, enter 0….....	-$	2,361,707.00	
	C. 2025 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0….....	+/-$	0.00	
	D. 2025 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function….....	$	(2,274,768.85)	
	E. Add Line 31 to 32D.			$ 28,386,068.09
33.	**2026 adjusted taxable value.** Enter the amount in Line 26 of the NNR Tax Rate Worksheet.			$ 11,252,389,896
34.	**2026 NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.			$ 0.252267 /$100
35.	**Rate adjustment for state criminal justice mandate.**			
	A. 2026 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose….....	$	0.00	
	B. 2025 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies…..... Enter zero if this is the first time the mandate applies.	$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100….....	-$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.000000 /$100
36.	**Rate adjustment for indigent health care expenditures.**			
	A. 2026 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state assistance received for the same purpose….....	$	0.00	
	B. 2025 indigent health care expenditures. Enter the amount paid by a taxing unit for providing the maintenance and operation cost of proving indigent health care for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose….....	$	0.00	
	C. Subtract B from A and divide by Line 33 and multiply by $100….....	-$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			$ 0.000000 /$100
37.	**Rate adjustment for county indigent defence compensation.**			
	A. 2026 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2025 and ending on June 30, 2026, less any state grants received by the county for the same purpose….....	$	0.00	
	B. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose….....	$	0.00	

	C. Subtract B from A and divide by Line 33 and multiply by $100	$	0.000000		
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100	$	0.000000		
	E. Enter the lesser of C and D. If not applicable, enter 0.			$	0.000000 /$100
38.	**Rate adjustment for county hospital expenditures.**				
	A. 2026 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2025 and ending on June 30, 2026.	$	0.00		
	B. 2025 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	$	0.00		
	C. Subtract B from A and divide by Line 33 and multiply by $100	$	0.000000		
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100	$	0.000000		
	E. Enter the lesser of C and D. If not applicable, enter 0.			$	0.000000 /$100
39.	**Rate adjustment for municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.				
	A. Amount appropriated for public safety in 2025. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	$	0.00		
	B. Expenditures for public safety in 2025. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	$	0.00		
	C. Subtract B from A and divide by Line 33 and multiply by $100	$	0.000000		
	D. Enter the rate calculated in C. If not applicable, enter 0.			$	0.000000 /$100
40.	**Adjusted 2026 NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.			$	0.252267 /$100
41.	**Adjustment for 2025 sales tax specifically to reduce property taxes. Cities, counties, and** hospital districts that collected and spent additional sales tax on M&O expenses in 2025 should complete this line. These entities will deduct the sales tax gain rate for 2026 in Section 3. Other taxing units, enter zero.				
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2025, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	$	0		
	B. Divide Line 41A by Line 33 and multiply by $100	$	0.000000		
	C. Add Line 41B to Line 40.			$	0.252267 /$100
42.	**2026 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below:				
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08 . **-or-** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.			$	0.261096 /$100
D42.	**Disaster Line 41 (D41): 2026 voter-approval M&O rate for a taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate a rate equal to the lesser of:				
	A. The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply Line 41C by 1.08	$	N/A		
	-or-				
	B. The voter-approval tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. a. Enter the **disaster relief cost**	$	0.00		
	b.**Disaster relief rate.** Subtract Line 20 from Line 25 and divide by Line D42(B)(a)	$	N/A		
	The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: **1)** the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or **2)** the third year after the tax year in which the disaster occurred. Enter the **lesser** of the voter-approval M&O tax rate calculated as a special taxing unit or the disaster relief rate. If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).			$	N/A /$100
43.	**Total 2026 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes (2) are secured by property taxes (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.				

	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount….	$	43,615,743.00		
	B. Subtract **unencumbered fund amount** used to reduce total debt.	-$	6,057,919.00		
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none).	-$	0.00		
	D. Subtract **amount paid** from other resources.	-$	4,850,000.00		
	E. Adjusted debt. Subtract B, C, and D from A.			$	32,707,824.00
44.	**Certified 2025 excess debt collections.** Enter the amount certified by the collector.			$	0.00
45.	**Adjusted 2026 debt.** Subtract Line 44 from Line 43E.			$	32,707,824.00
46.	**2026 anticipated collection rate.**				
	A. Enter the 2026 anticipated collection rate certified by the collector….		100%		
	B. Enter the 2025 actual collection rate….		99%		
	C. Enter the 2024 actual collection rate….		100%		
	D. Enter the 2023 actual collection rate….		99%		
	E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.				100%
47.	**2026 debt adjusted for collections.** Divide Line 45 by Line 46E.			$	32,707,824.00
48.	**2026 total taxable value.** Enter the amount on Line 22 of the NNR Worksheet.			$	11,573,831,478
49.	**2026 debt tax rate.** Divide Line 47 by Line 48 and multiply by $100.			$	0.282601 /$100
50.	**2026 voter-approval M&O plus 2026 debt rate.** Add Lines 42 and 49.			$	0.543697 /$100
D50.	**Disaster Line 50 (D50): 2026 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.			$	N/A /$100
51.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.			$	N/A /$100

Section 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line.	ADDITIONAL SALES AND USE TAX RATE WORKSHEET	Amount/Rate
52.	**Taxable sales.** Units that adopted the sales tax in November 2025 or May 2026, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2025, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. **Taxing units that adopted the sales tax in November 2025 or May 2026.** Multiply the amount on Line 52 by the sales tax rate (01, .005, or .0025, as applicable) and multiply the result by .95. **- OR-** **Taxing units that adopted the sales tax before November 2025.** Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	$ 0
54.	**2026 total taxable value.** Enter the amount from Line 22 of the No-New-Revenue Worksheet.	$ 11,573,831,478
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ 0.000000 /$100
56.	**2026 NNR tax rate, unadjusted for sales tax.** Enter the rate from Line 27 or 28, as applicable, on the NNR Worksheet.	$ 0.540732 /$100
57.	**2026 NNR tax rate, adjusted for sales tax.** Taxing units that adopted the sales tax in November 2025 or May 2026: Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before Nov. 2025.	$ N/A /$100
58.	**2026 voter-approval tax rate, unadjusted for sales tax.** Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	$ 0.543697 /$100
59.	**2026 voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.543697 /$100

Section 4: Voter-Approval Tax Rate Adjustments for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line.	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET		Amount/Rate
60.	**Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter.	$	0.00
61.	**2026 total taxable value.** Enter the amount from Line 22 of the NNR Worksheet.	$	11,573,831,478
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$	0.000000 /$100
63.	**2026 voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), or Line 59 (taxing units with the additional sales tax).	$	0.543697 /$100

Section 5: Voter-Approval Tax Rate Adjustments for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from the year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.

Line.	UNUSED INCREMENT RATE WORKSHEET			Amount/Rate
64.	**Year 3 Forgone Revenue Amount.** Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value.			
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 68).....	0.535069		
	B. Unused increment rate (Line 67).....	0.000000		
	C. Subtract B from A.....	0.535069		
	D. Adopted Tax Rate.....	0.535000		
	E. Subtract D from C.....	0.000069		
	F. 2025 Total Taxabe Value (Line 60).....	11,678,036,533		
	G. Multiply E by F and divide the results by $100 **.** If the number is less than zero, enter zero.		$	8,058
65.	**Year 2 Forgone Revenue Amount.** Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.			
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).....	0.549500		
	B. Unused increment rate (Line 66).....	0.006800		
	C. Subtract B from A.....	0.542700		
	D. Adopted Tax Rate.....	0.542800		
	E. Subtract D from C.....	(0.000100)		
	F. 2024 Total Taxabe Value (Line 60).....	11,332,123,312		
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$	0
66.	**Year 1 Forgone Revenue Amount.** Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.			
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).....	0.536200		
	B. Unused increment rate (Line 66).....	0.000000		
	C. Subtract B from A.....	0.536200		
	D. Adopted Tax Rate.....	0.536200		
	E. Subtract D from C.....	0.000000		
	F. 2023 Total Taxabe Value (Line 60).....	10,657,630,146		
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.		$	0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G, and 66G.		$	8,058
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the NNR Worksheet. Multiply the result by 100.		$	0.000069 /$100
69.	**Total 2026 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with the additional sales tax) or Line 63 (taxing units with pollution control).		$	0.543766 /$100

Section 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit.

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.

Line.	DE MINIMIS RATE WORKSHEET		Amount/Rate	
70.	**Adjusted 2026 NNR M&O tax rate.** Enter the rate from Line 40 of the Voter-Approval Tax Rate Worksheet.	$	0.252267	/$100
71.	**2026 total taxable value.** Enter the amount on Line 22 of the No-New Revenue Tax Rate Worksheet.	$	11,573,831,478	
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$	N/A	/$100
73.	**2026 debt rate.** Enter the rate from Line 49 of the Voter-Approval Tax Rate Worksheet.	$	0.282601	/$100
74.	**De minimis rate.** Add Lines 70, 72, and 73.	$	N/A	/$100

Section 7: Voter-Approval Tax Rate Adjustments for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line.	EMERGENCY REVENUE RATE WORKSHEET		Amount/Rate	
75.	**2025 adopted tax rate.** Enter the rate in Line 4 of the No-New-Revenue Worksheet.	$	0.535000	/$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **-or-** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete for 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$	0.000000	/$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$	0.000000	/$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the No-New-Revenue Worksheet.	$	11,338,176,238	
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$	0	
80.	**Adjusted 2026 taxable value.** Enter the amount in Line 26 of the No-New-Revenue Worksheet.	$	11,252,389,896	
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100.	$	N/A	/$100
82.	**2026 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$	0.543766	/$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate..... $ 0.540732 /$100
As applicable, enter the 2026 NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Voter-approval tax rate..... $ 0.543766 /$100
As applicable, enter the 2026 voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

De minimis rate..... $ N/A /$100
If applicable, enter the de minimis rate from Line 74.

Section 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Hyperlink to supporting documentation:

Section 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimates of taxable value, in accordance with requirements in the Tax Code.

Prepared By:

Tracy Waldron
Printed Name of Taxing Unit Representative

July 28, 2026
Date

TRAVIS CENTRAL APPRAISAL DISTRICT

BOARD OFFICERS
NICOLE CONLEY
CHAIRPERSON
DEBORAH CARTWRIGHT
VICE CHAIRPERSON
ELIZABETH MONTOYA
SECRETARY/TREASURER

LEANA MANN
CHIEF APPRAISER

BOARD MEMBERS
BRUCE ELFANT
JETT HANNA
CELIA ISRAEL
DICK LAVINE
AARON MORENO
SHENGHAO "DANIEL" WANG

July 20, 2026

CITY OF PFLUGERVILLE
THE HONORABLE DOUG WEISS, MAYOR
P.O. BOX 589
PFLUGERVILLE, TX 78691

In accordance with Section 5.07(g)(4) and 26.04 (d-1) of the Texas Property Tax Code, the information below has been certified by the Chief Appraiser to be used in the tax rate calculations for the upcoming tax year and included as evidence in the source materials required to be included on the Tax Rate Calculation Worksheets provided by the Texas State Comptroller's office.

Line	Tax Rate Calculation Worksheet		Amount/Rate
1	Prior year total taxable value.	$12,243,986,477	
	Plus: Prior year 25.25(d) correction adjustments	$ 0	
	Less: Property value subject to a Chapter 42 appeal	$1,133,595,455	
			$11,110,391,022
2	Prior year tax ceilings.		$ 0
5	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.		
	A. Original prior year ARB values:	$1,168,145,084	
	B. Prior year values resulting from final court decisions:	$1,101,012,371	
	C. Prior year value loss. Subtract B from A		$67,132,713
6	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.		
	A. Prior year ARB certified value:	$1,133,595,455	
	B. Prior year disputed value:	$113,359,546	
	C. Prior year undisputed value.		$1,020,235,909
9	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, of the prior year.		$ 0
10	Prior year taxable value lost because property first qualified for an exemption in the current year.		
	A. Absolute exemptions.	$15,411,101	
	B. Partial exemptions.	$83,103,318	
	C. Value loss.		$98,514,419

Line	Tax Rate Calculation Worksheet	Amount/Rate
11	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year. A. Prior year market value: $ 0 B. Current year productivity or special appraised value: $ 0 C. Value loss.	$ 0
13	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund.	$826,457,294
18	**Total current year taxable value on the current year certified appraisal roll today.** A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below:	$11,814,600,855 $ 0 $14,931,281 $846,583,982
19	**Total value of properties under protest or not included on certified appraisal roll.** A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest:	$554,484,819
20	Current year tax ceilings.	$ 0
23	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.	$ 0
24	Total current year taxable value of new improvements and new personal property located in new improvements.	$311,441,582

If you have any questions or need additional information, please do not hesitate to contact me at any time.

Sincerely,

Leana H. Mann

Leana Mann, RPA, CCA, CGFO
Chief Appraiser

Chief Appraiser:

Alvin Lankford

Williamson Central Appraisal District

CERTIFICATION OF 2026 APPRAISED VALUES

I, Alvin Lankford, Chief Appraiser of the Williamson Central Appraisal District, hereby certify the 2026 value for the following jurisdiction:

Taxing Unit CPF - City of Pflugerville

Board of Directors
Chair: Jon Lux
Vice-Chair: Lora Webber
Secretary: Mason Moses
Board Member: Michael Wei
Board Member: Harry Gibbs
Board Member: Larry Gaddes
Board Member: Hope Hisle-Piper
Board Member: Lisa Birkman
Board Member: Michael Sanders

Taxable Value	Prior year Total Taxable value	$63,344,479
	Prior year Tax Ceilings	$0
	Current Year Tax Ceiling	$0
	Preliminary Prior year adjusted taxable value	$63,344,479
	Prior Year Total Adopted Tax Rate	0.5350000
Prior year Taxable Value subject to an appeal under chapter 42 as of July 25	Prior Year ARB Certified Value	$0
	Prior Year ARB Disputed Value	$0
	Prior Year Undisputed Value	$0
Prior year taxable value lost because property first qualified for an exemption in the current tax year.	Absolute Exemption	$0
	Partial Exemptions	$1,186,825
	Value Loss	$1,186,825
Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the currrent year.	Prior Year Market Value	$0
	Current Year Productivity or special appraisal value	$0
	Value Loss	$0
Total current taxable value on the certified appraisal roll today.	Current Year Certified Values	$56,627,024
	Taxpayers Estimate of Value (under protest)	$9,634,043
Total previous year taxable value of properties in territory annexed after January.1, of the prior year.		$0
	Original Prior Year ARB Values	$26,561,653
Previous year taxable values lost because court appeals of ARB decisions reduced the prior years's taxable value (As of 7/12/2026)	Prior Year Values Resulting from Final Court Decisions	$23,331,000
	Prior year Value Loss	$3,230,653
Current Year Total Appraised value of new improvements		$10,000,000
Current Year Total taxable value of new improvements		$10,000,000

Printed on 7/18/2025 by Chief Appraiser



TAX ASSESSOR AND COLLECTOR OF TRAVIS COUNTY
CELIA ISRAEL
2433 Ridgepoint Drive • Austin, TX 78754 • 512 854 9473

July 15, 2026

DOUG WEISS, MAYOR
ATTENTION: TRACY WALDRON
CITY OF PFLUGERVILLE
100 E. MAIN ST
PFLUGERVILLE, TX 78660

Dear DOUG WEISS, MAYOR:

In accordance with Sections 5.07(g)(4) and 26.04 (d-1) of the Property Tax Code, the information below has been certified by the Tax Assessor-Collector to be used in the tax rate calculations for the upcoming tax year and included as evidence in the source materials required to be included on the Tax Rate Calculation Worksheet provided by the Texas State Comptroller's office. The corresponding worksheet line items are included.

Prior Year Refunds Total (Line 16):	$ 181,014.68
Prior Year M&O Refunds (Line 32):	$ 84,586.30
2025 Excess Debt Collection (Line 44):	$0.00
2026 Anticipated Collection Rate (Line 46-A):	100 %
2025 Actual Collection Rate (Line 46-B):	99 %
2024 Actual Collection Rate (Line 46-C):	100 %
2023 Actual Collection Rate (Line 46-D):	99 %

If you have any questions, please do not hesitate to contact us at any time. Our primary email for Truth-in-Taxation matters is tnt@traviscountytx.gov or you may call Christina Cerda at 512-854-3858 or Veronica Ruiz 512-854-7969.

Sincerely yours,

Celia Israel
Tax Assessor-Collector

CI/cc/vr

Schedule B, 2026 Debt Services, Part 1
(Line 43-A)

July 25, 2026

Description of Debt	Minimum Dollar Amount of Principal or Contract Payment to be Paid From Property Taxes	Minimum Dollar Amount of Interest to be Paid From Property Taxes	Other Amounts to be Paid	Total Payment
2025 Combination Tax and Limited Revenue Certificates of Obligation	1,522,800.00	3,137,339.00	0.00	4,660,139.00
2025 Limited Tax General Obligation Refunding Bonds	0.00	444,400.00	0.00	444,400.00
2023 Limited Tax Bonds	450,000.00	4,667,900.00	0.00	5,117,900.00
2023A Combination Tax and Limited Revenue Certificates of Obligation	1,370,000.00	3,331,463.00	0.00	4,701,463.00
2023 Combination Tax and Limited Revenue Certificates of Obligation	2,480,000.00	6,536,738.00	0.00	9,016,738.00
2022 Limited Tax General Obligation Bonds	1,760,000.00	1,936,600.00	0.00	3,696,600.00
2022 Combination Tax and Limited Revenue Certificates of Obligation	597,439.00	657,664.00	0.00	1,255,103.00
2021 Limited Tax General Obligation Bonds	1,315,000.00	866,088.00	0.00	2,181,088.00
2020 Combination Tax and Limited Revenue Certificates of Obligation	257,912.00	306,961.00	0.00	564,873.00
2020A Limited Tax General Obligation Bonds	400,000.00	336,088.00	0.00	736,088.00
2020B Limited Tax General Obligation Refunding Bonds	1,082,586.00	350,375.00	0.00	1,432,961.00
2020C Limited Tax General Obligation Refunding Bonds	1,031,559.00	272,988.00	0.00	1,304,547.00
2019 Limited Tax General Obligation Bonds	115,000.00	182,813.00	0.00	297,813.00
2019 Combination Tax and Limited Revenue Certificates of Obligation	153,550.00	264,337.00	0.00	417,887.00
2017 Limited Tax General Obligation Refunding Bonds	630,000.00	289,000.00	0.00	919,000.00
2017 Limited Tax General Obligation Bonds	745,000.00	627,975.00	0.00	1,372,975.00
2017B Combination Tax and Limited Revenue Certificates of Obligation	65,000.00	63,050.00	0.00	128,050.00
2016 Limited Tax General Obligation and Refunding Bonds	2,020,000.00	1,442,900.00	0.00	3,462,900.00
2016B Combination Tax and Limited Revenue Certificates of Obligation	280,000.00	192,800.00	0.00	472,800.00
2016A Combination Tax and Limited Revenue Certificates of Obligation	210,000.00	209,950.00	0.00	419,950.00
2015 Limited Tax General Obligation and Refunding Bonds	240,000.00	84,123.00	0.00	324,123.00
2015 Combination Tax and Limited Revenue Certificates of Obligation	231,200.00	147,945.00	0.00	379,145.00
2014 Combination Tax and Limited Revenue Certificates of Obligation (PCDC)	275,000.00	34,200.00	0.00	309,200.00
TOTALS	**17,232,046.00**	**26,383,697.00**	**0.00**	**43,615,743.00**

2026 Truth in Taxation Calculations
City of Pflugerville TIRZ

Data Input Detail
July 25, 2026

	Falcon Point TIRZ	Pecan District TIRZ	SH45 TIRZ	Downtown Pecan TIRZ	Total	
TIRZ % Agreement	100%	100%	70%	70%		
2025 Taxes in Tax Increment Fund	2,485,753	285,955	933,190	634,094	4,338,992	
2025 TIRZ Payments Collected via Debt Service	1,283,980	137,208	278,098	277,999	1,977,285	
2025 Taxes in Tax Increment Fund (M&O)	1,201,773	148,747	655,092	356,095	2,361,707	Line 32-B
TIRZ Base Value	5,934,138	3,924,027	44,358,061	127,790,995	182,007,221	
2025 Value	465,426,434	55,981,210	293,575,981	359,274,061	1,174,257,686	
2025 Captured Appraised Value	456,253,496	52,062,183	179,792,010	138,349,605	826,457,294	Line 13
2026 Value	446,937,670	46,039,005	388,117,060	326,523,064	1,207,616,799	
New Construction Value	419,119	-	51,808,651	2,044,810	54,272,580	
2026 Captured Appraised Value	442,096,364	42,119,978	205,182,804	157,184,836	846,583,982	Line 18-D

Captured Appraised Value Adjustment Supplemental Worksheet

Form 50-110

City of Pflugerville
Taxing Unit Name

512-990-6100
Phone Number *(area code and number)*

100 E. Main St., Pflugerville, Texas 78660
Taxing Unit's Address, City, State, ZIP Code

https://www.pflugervilletx.gov
Taxing Unit's Website Address

07/24/2026
Current Tax Year

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.pflugervilletx.gov/tax-rates

GENERAL INFORMATION: To calculate the no-new-revenue tax rate, taxing units must deduct the current year captured appraised value of taxable property in a tax increment reinvestment zone (TIRZ) for which the current year taxes will be deposited into a tax increment financing (TIF) fund. A taxing unit that has a tax rate calculation affected by captured appraised value must calculate the taxable value adjustments separately for each reinvestment zone for the current tax year.[2]

SECTION 1: Current Year Captured Appraised Value Adjustment

TIRZ Name Enter the name of each zone or subzone .	**Captured Appraised Value** Enter the current year captured appraised value of taxable property in each zone for which taxes will be deposited into a TIF fund. Do not include any new property value.[3]
Falcon Point TIRZ	442,096,364
Pecan District TIRZ	42,119,978
SH45 TIRZ	205,182,804
Downtown Pecan TIRZ	157,184,836
Total Captured Appraised Value Add all the values in the Captured Appraised Value column and enter the total on Line 18D on Form 50-856. If you used more than one page, total the values across all pages on Line 18D on Form 50-856.	$846,583,982

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.03(e)
[3] Tex. Tax Code §26.03(c)

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.

Financial Management Policy

The City of Pflugerville (City) has an important responsibility to its residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The overriding goal of the Financial Management Policy is to enable the City to achieve long-term stable and positive financial condition while conducting its operations consistent with the Council-Manager form of government established in the City Charter. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The scope of these policies includes accounting, auditing, financial reporting, internal controls, operating budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts to:

1. demonstrate to the residents of Pflugerville, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
2. provide precedents for future policy-makers and financial managers on common financial goals and strategies;
3. present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to Generally Accepted Accounting Principles (GAAP); and
4. determine and demonstrate compliance with finance-related legal and contractual issues under provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Financial Management Policy as part of the budget process. In addition, the Finance Director is responsible for reporting deviations from this Policy to the City Manager. The City's Financial Management Policy can be found at pflugervilletx.gov/financialmanagement

Purchasing Policy

The purpose of this policy is to establish a uniform policy for obtaining goods and services that is consistent with legally mandated purchasing requirements. The application of a comprehensive policy is critical to all City of Pflugerville employees and stakeholders to ensure that public funds are expended in a responsible and legal manner. The City's Purchasing Policy can be found at pflugervilletx.gov/purchasing.

Debt Management Policy

The City has the power, except if prohibited by law, to borrow money by whatever method the Council deems to be in the public interest. The City has adopted a Debt Management Policy to establish guidelines for the issuance and management of debt and related financing activities. It is the intent of the policy to provide a comprehensive view of the City's long-term debt and improve the quality of decisions in relation to the City's debt issuance and management. The City's Debt Management Policy can be found at pflugervilletx.gov/debtmanagement.

Investment Policy

The City has the responsibility to invest idle funds in various instruments in a manner that conforms with applicable bond covenants, laws, and regulations. The City has adopted an Investment Policy to institute guidelines for the administration of City funds and the investment of those funds. The City's Investment Policy can be found at pflugervilletx.gov/investment.

Fund Balance Policy

The purpose of this policy is to establish a key element of the financial stability of the City by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability, and it is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and other similar circumstances. The City's Fund Balance Policy can be found at pflugervilletx.gov/fundbalance.

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PFLUGERVILLE
TEXAS

Financial Management Policy

September 2026

Finance Department
CITY OF PFLUGERVILLE

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STATEMENT OF PURPOSE

The City of Pflugerville (City) has an important responsibility to its residents to carefully account for public funds, manage municipal finances wisely, manage growth, and plan the adequate funding of services desired by the public, including the provision and maintenance of public facilities. The overriding goal of the Financial Management Policy is to enable the City to achieve long-term stable and positive financial condition while conducting its operations consistently. The watchwords of the City's financial management include integrity, prudent stewardship, planning, accountability and full disclosure.

The scope of these policies includes accounting, auditing, financial reporting, internal controls, operating budgeting, revenue management, cash and investment management, expenditure control, asset management, debt management, and planning concepts, too:

- Demonstrate to the residents of Pflugerville, the investment community, and the bond rating agencies that the City is committed to a strong fiscal operation;
- Provide precedents for future city council and financial managers on common financial goals and strategies;
- Present fairly and with full disclosure the financial position and results of the financial operations of the City in conformity to Generally Accepted Accounting Principles (GAAP); and
- Demonstrate compliance with finance-related legal and contractual issues under provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

The City Council will annually review and approve the Financial Management Policy as part of the budget process. In addition, the Finance Director is responsible for reporting deviations from this Policy to the City Manager.

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

Accounting

The City's finances shall be accounted for in accordance with GAAP as established by the Governmental Accounting Standards Board. The fiscal year of the City begins on October first of each calendar year and ends on September thirtieth of the following calendar year. This fiscal year shall also be established as the accounting and budget year.

Self-balancing groups of accounts are used to account for city financial transactions. Each fund is created for a specific purpose except for the General Fund, which is used to account for all transactions not accounted for in other funds.

Governmental fund types use the modified accrual basis of accounting, revenues are recognized when susceptible to accrue (i.e., when they are measurable and available). Expenditures are recognized when the related funds liability is incurred, if measurable, except for principal and interest on general long- term debt, which are recorded when due. Proprietary fund types are accounted for on a full accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred

Auditing

At the close of each fiscal year, the City will engage a certified public accounting firm to conduct an independent audit of all city accounts including the accounts of the Pflugerville Community Development Corporation. 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 comply with all information required by covenants contained in any bond ordinance. The external auditors are accountable to the City Council and will have access to direct communication with the City Council if the city staff is unresponsive to auditor recommendations or if the auditors consider such communication necessary to fulfill their legal and professional responsibilities. This audit will be completed and a report published within 180 days after the end of the fiscal year under audit.

Financial Reporting

Upon completion of the audit, the Annual Comprehensive Financial Report (ACFR) will be presented to the Finance and Budget Committee and City Council, the ACFR shall be made available in the City Secretary's office and on the City's website as a public record, and a copy of the report shall also be forwarded to each of the primary bond rating and granting agencies.

The Annual Comprehensive Financial Report (ACFR) shall be submitted to Government Finance Officers Association (GFOA) annually for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting.

OPERATING BUDGET

Planning

At the beginning of the planning process, the City Manager solicits feedback from the City Council during an annual retreat to discuss strategic plans and prioritize goals for the next fiscal year.

Preparation

Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The "Operating Budget" is the City's annual financial operating plan. The budget includes all the operating departments of the City. It also includes the debt service funds, all capital improvement program funds, all enterprise funds, and the special revenue funds. The Finance Department prepares the budget, with the cooperation of all departments, under the direction of the Finance Director and City Manager. The City Manager transmits the document to the City Council.

Proposed Budget

The City Manager shall submit to the City Council a proposed budget by August 1st each fiscal year. The proposed budget must be available to the public (posted on the website) 30 days before the date the tax rate is set for adoption. Such budget shall provide a complete financial plan for the fiscal year within the provisions of the City Charter and present the budget according to budget award guidelines currently established by the

Government Finance Officers Association, or its successor organization. A budget message explaining the budget both in fiscal terms and in terms of City programs shall be submitted with the budget.

Adoption

The budget and all supporting schedules shall be filed with the City Secretary, be submitted to the City Council, and uploaded to the City's website. The City Secretary shall make a copy available to any resident of the City, upon request.

At a meeting of the City Council, the City Council shall fix the time and place of a public hearing on the budget and shall cause to be published in the official newspaper of the City, a notice of the hearing setting forth the time, place, and date, at least (10) days but not more than (30) days before the date of the hearing. At the time and place set forth in the notice required above, or at any time and place to which such public hearing shall from time to time be adjourned, the City Council shall hold a public hearing on the budget submitted and all interested persons shall be given an opportunity to be heard for or against any item, or the amount of any item, therein contained. The budget shall be adopted by the favorable vote of a majority of the members of the whole City Council.

The budget shall be finally adopted by September 15th, or as soon thereafter as practical. Should the City Council fail to adopt a budget, the then existing budget together with its tax-levying ordinance and its appropriation ordinance shall be deemed adopted for the ensuing fiscal year.

The Adopted Budget shall be submitted to GFOA annually for evaluation and consideration for the Distinguished Budget Presentation Award.

Balanced Budget

The General Fund Budget will be balanced with current revenues, exclusive of beginning resources greater than or equal to current expenditures/expenses. Excess balances may be used for capital outlay or other non-recurring expenditures. Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques.

Avoidance of Operating Deficits

The City shall take immediate corrective action if at any time during the fiscal year expenditure and revenue forecasts are such that an operating deficit is projected at year-end.

REVENUE MANAGEMENT

Simplicity

The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple to reduce compliance costs for the taxpayer or service recipient.

Certainty

A knowledge and understanding of revenue sources increase the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.

Equity

The City shall make every effort to maintain equity in its revenue system structure (i.e., the City shall seek to minimize or eliminate all forms of subsidization between entities, funds, services, utilities, and customer classes).

Revenue Adequacy

The City shall require a balance in the revenue system (i.e., the revenue base will have the characteristics of fairness and neutrality as it applies to the cost of service, willingness to pay, and ability to pay). All revenue forecasts shall be conservative.

Administration

The benefits of a revenue source shall exceed the cost of levying and collecting that revenue. The cost of collection will be reviewed annually for cost-effectiveness.

Diversification and Stability

A diversified revenue system with a stable source of income shall be maintained. This will help avoid instabilities in revenue sources due to factors such as fluctuations in the economy and variations in the weather. A balance between elastic and inelastic revenue sources also achieves this stability.

Cost/Benefit of Abatement

The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as part of such caution.

Non-Recurring Revenues

One-time or non-recurring revenues will not be used to finance current on-going operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs. They will not be used for budget-balancing purposes.

Property Tax Revenues

All real and business personal property within the City limits shall be valued at 100 percent of its fair market value for any given year based on the current appraisal supplied to the City by the Travis and Williamson Central Appraisal Districts.

Conservatism will be used to estimate property tax revenues. The Travis County Tax Assessor Collector and Williamson County Tax Assessor Collector will furnish an estimated property tax collection rate to the Finance Director. The Finance Department will endeavor with the Tax Assessor Collectors to collect one hundred percent (100%) of property taxes levied in each fiscal year.

Interest Income

Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds by the equity balance of the fund from which monies were provided for investment. The City utilizes pooled cash and will allocate earned interest based on the balances of each fund claim on cash account.

User-Based Fees and Service Charges

For services associated with a user fee or service charge, the direct and indirect costs of that service will be offset by a user fee where possible. Department Directors will annually review user fees and service charges to ensure that the costs of services are recouped through user fees and service charges. The City Council will determine how much of the cost of a service should be recovered by fees and service charges.

Enterprise Fund Rates

The City will review and adopt utility rates, as needed, which will generate revenues required to fully cover current operating and maintenance expenses, meet the legal restrictions of all applicable bond covenants, and provide an adequate level of working capital.

Additionally, enterprise activity rates will include transfers to the General Fund as follows:

- **Indirect Cost Allocation:** Administrative costs will be charged to all funds for services of general overhead, such as administration, finance, personnel, engineering, legal counsel, and other costs, as appropriate. The charges will be determined through an indirect cost allocation model following accepted practices and procedures.
- **Transfer to General Fund:** The transfer amount calculated at four (4) percent of gross revenues.

Intergovernmental Revenues

Any potential grants will be examined for any City matching requirements. Generally, these revenue sources should be used for capital improvements that are consistent with the Capital Improvement Program where operating and maintenance costs have been included in the Operating Budget or for special programs associated specifically with the grant.

Revenue Monitoring and Shortfall Contingency Plan

The City will establish a plan to address economic situations that cause revenue to be significantly less than the adopted budget amount. The plan is designed to proactively reduce expenditure at the onset of forecasts reflecting a revenue shortfall.

Monthly sales tax revenue forecast will be monitored by the Finance Department. The rolling forecast will analyze industry detail, economic development, and other indicators impacting the City's collection of revenue.

The City Council may use fund balance as needed to cover any estimated budgetary revenue shortfall. Appropriation of fund balance must be carefully weighted, and long-term budgetary impacts must be considered in conjunction with the projected length of the economic downturn.

Appropriate actions to reduce expenditure should be taken upon anticipated revenue shortfall. The cost reductions may include freezing vacant positions, performing only critical maintenance and repairs, service level reductions, and any other cost reduction strategies will be considered.

Capital Improvement Program and Debt Service Funds

- Monies in the Capital Improvement Program Funds will be used within a timely manner. Balances will be used to generate interest income to offset construction costs.
- Revenues in the Debt Service Fund are stable, based exclusively on property tax revenues and transfers from other funds.
- Revenue obligations will maintain debt coverage ratios, as specified by the bond covenants.

EXPENDITURE CONTROL

Appropriations

The level of budgetary control is at the department level for all funds. Following formal adoption, the Adopted Budget can be amended under certain circumstances. An amendment increases the total expenditure of the department over the original adopted budget or increases total approved Full-time equivalent (FTE) count. The amendment request is submitted to the City Council for formal adoption by ordinance. An adjustment can be requested between line items within a department's budget if it does not increase the total expenditure within the department.

Encumbrance Accounting System

An encumbrance accounting system will be used to alert Department Directors when their maximum budget limits have been reached. Encumbrances are expenditure estimates and will reduce budgeted appropriations in the same manner as an actual expenditure. Once the actual expenditure amount is paid or the encumbrance lapses, the encumbrance will be deleted. Department Directors should use the encumbrance accounting system for all purchases if applicable. This is further explained in the City's Purchasing Policy.

Accountability

Department Directors will be responsible and accountable for the budget of their respective departments under their supervision. Each Department Director will prepare his/her budget with diligent effort and foresight to provide the citizens of Pflugerville with the most cost-effective services. Each Department Director will review the budgeted expenditure to determine if the level of service, as determined by City Council, can be maintained with the budgeted funds.

Monitoring

The Finance Department will meet with each department quarterly to review their budget-to-actual results including encumbrances. The Department Director will be responsible for making any spending adjustment that may be required.

Capitalization of Expenditures

Any item costing the established thresholds stated below or more and having an estimated useful life of at least two years will be classified as a capital outlay expenditure. All capital outlay items shall be tracked in the financial software.

Capital assets categories and thresholds will be:

- Land – any amount
- Certificate of Convenience and Necessity (CCN) - any amount
- Buildings/building improvements - $25,000
- Improvements other than buildings - $25,000
- Infrastructure - $25,000
- Personal property - $10,000
- Construction in Progress – any amount
- Right-to-use - $25,000

For clarification purposes of this policy, the above items are generally defined as, but not expressly limited to, the following:

- **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.
- **Certificate of Convenience and Necessity (CCN)** - 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.
- **Building** - is a structure that is permanently attached to the land, has a roof, and is partially or completely enclosed by walls.
- **Building Improvement** – is an improvement made to an existing building. Any restoration or alteration to an existing building that adds useful space to the structure or extends the life of the building or increases the value of the building.
- **Improvements other than buildings** - improvements are enhancements made to the land include fences, parking lots, recreation areas, pools, etc.
- **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, bridges, dams, drainage facilities, water and wastewater lines, wells, well pumps, lift stations, force mains, clarifiers, lighting systems, and signage.
- **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, and furnishings.
- **Construction-In-Progress (CIP)** – CIP is the cost of buildings or other capital projects that are under construction as of the balance sheet date. CIP represents a temporary capitalization of labor, materials, and equipment of a construction project. When the asset is substantially complete, cost in the CIP account will be classified into one or more of the major asset classifications and depreciation will begin if applicable.
- **Right to Use (RTU)** – are assets that are owned by another party and represent a lessee's privilege to use the item over the duration of an agreed upon terms. RTU assets consist

of equipment, machinery, buildings, and Subscription-Based Information Technology Arrangement (SBITAs).

Depreciation

Except for Land, CCN, and CIP, all assets for The City will be depreciated on a monthly straight-line method over the useful life of the asset. Depreciation starts the month after the asset is put into service.

ASSET MANAGEMENT

Investments

All investment activity will be in accordance with the City's Investment Policy. A quarterly report on investments will be provided to City Council in accordance with the City's Investment Policy. The Investment Policy will be reviewed and formally approved annually by the City Council.

Capital Assets

The Finance Department has procedures in place to capture these types of purchases, make sure they are added to the Capital Asset List, and insurance coverage is obtained. All departments should have procedures in place for proper maintenance of all City assets.

The organization will conduct an annual physical audit of capital asset items to ensure accurate tracking, accountability, and compliance with internal and external requirements. Each year, a sample of capital assets will be selected at random and physically verified by the designated audit team. The audit will confirm the existence, condition, and proper documentation of each sampled item. Any discrepancies identified during the audit must be reported, investigated, and resolved in accordance with established asset management procedures. This policy helps maintain the integrity of the organization's asset records and supports responsible stewardship of resources.

Disposal of Surplus Materials, Equipment and Capital Assets

City surplus materials, equipment and capital assets include any City owned property such as furniture, fixtures, equipment, vehicles, tools, or other such items, which have lost useful value to the City, have become non-functional or are obsolete. Assets are typically disposed by one of the following methods:

- Sold competitively, by accepting sealed bids or by public auction;
- Traded in for acquisition of new equipment;
- Donated by the City to a 501(c)(3) organization;
- Provided to other governmental entities (donation or exchange).
- Sold as 'scrap' (for cash), if the items have no value except for salvage; or
- Disposed of through solid waste collection services if the item has no salvage or other value.
- Damaged or stolen assets/Other

The Department Director shall have the authority to approve the disposal, sale, trade-in, or donation of city owned assets when the book value is less than $25,000. If the current book value exceeds $25,000, then the Finance Director approval for the proposed disposal, sale, trade-in, or donation of surplus items is required. Once approved by either the Department Director or the Finance Director a Disposed Fixed Asset Form must be prepared and submitted to the Finance Department. The Finance Department manages the change of ownership and the receipt of funds. City decals must be removed from all surplus City vehicles, machinery, and equipment before disposal, donation, trade-in, or sale. City employees may participate, on their own time, in public auctions for the purchase of surplus City items.

Trade-In/Donation/Sale Procedures: Before trading-in, donating or selling surplus items, the department must prepare a Disposed Fixed Asset Form and remit a copy to the Finance Department stating: 1) the identity of the items including year, make, model, and identification number. 2) the reasons for the items being disposed, 3) the original purchase price (if ascertainable) of the items, and 4) the estimated value by the department. If the department receives approval to proceed, the department must coordinate their trading-in, donation, or sale of surplus items with the Finance Department.

Preferred Disposition: Whenever reasonably feasible, it is the City's preference that the department dispose of the surplus equipment by means of a public auction or sale held in cooperation with other City departments and surrounding government entities. The Finance Department will be responsible for facilitating any public auctions.

Damaged or Stolen/Other: Upon discovery of a theft or destruction the department must notify the police and request a copy of the police report. A Disposed Fixed Asset Form as well as a copy of the police report should be provided to the Finance Department to dispose of the asset. For any other, less frequent disposal needs contact the Finance Department for disposal procedures.

Security Measures

All equipment will be kept in a secure area when not in use. Access to this area will be limited to the employees assigned to the secure area. In case of theft, the security of the area should be evaluated to determine if changes or re-keying of locks should be necessary.

Operating Inventory

Effective inventory management ensures that essential materials are available when needed, overstocking is avoided, and inventory data remains accurate and traceable. Effective inventory management also prevents budget overuse of unnecessary materials, allowing resources to be allocated where they are most needed.

The departments should establish an inventory management system to track inventory. This system at a minimum should separately track each inventory item by department, to include quantity, price, and restocking threshold.

At the end of each fiscal year the departments who maintain operating inventory will submit a complete list of inventory items to include description of item, beginning of fiscal year

quantity, and end of fiscal year quantity, price per item and changes made during the fiscal year to Finance Department.

VEHICLE AND EQUIPMENT REPLACEMENT FUND

Purpose

The purpose of establishing a Vehicle and Equipment Replacement Fund (VERF), policy is to establish a decision-making process and criteria for purchase, replacement, elimination, and disposition of vehicles and equipment. The policy also establishes procedures to ensure those adequate funds will be available to purchase fleet assets and equipment, stabilizing the budgeting process, and provide sufficient cash flows for annual purchases of equipment greater than or equal to $10,000.

Roles and Responsibilities

Each department shall designate a fleet manager(s) to be responsible for oversight of department vehicles and equipment, and to ensure all equipment is safe, cost-effective and meets the needs of the user department, and determining "best value" choosing the equipment to be purchased. A Fleet Advisory Committee (FAC) should be established with the appropriate staff members, usually consisting of each departmental fleet manager(s).

The committee will consider department requests in comparison to determine which assets to be purchased, replaced or eliminated annually. The FAC will provide an annual recommendation to the City Manager as part of the annual budget process for fleet purchases, replacements, eliminations and/or any other changes regarding fleet management.

Fleet Inventory

By November 1 of every year a physical inventory of all fleet assets shall be completed. By January 15 of each year, the FAC shall verify the accuracy of the inventory. The final inventory shall include asset number or VIN #, description of asset (make, model, year), division or program the asset is assigned, and the mileage or hours of operation.

Funding of Fleet Assets

All assets purchased through the VERF are approved during the regular budget process prior to purchase. Accessories for fleet assets may be funded by the VERF as follows:

(1) Accessories that will be funded by the VERF:

(a) Initial purchase of accessories attached to the unit or required for the unit to perform its intended function.

(b) Accessories must be included in total cost of vehicle/equipment purchase.

(2) Accessories that will not be funded by the VERF

(a) Maintenance items or services.

(b) Accessories added to the unit or replaced after the initial purchase is made and the unit is put into service.

All user departments will be charged an annual lease fee for each fleet asset allocated to their use from the VERF. Such fee will provide funds to purchase replacement assets. Money received from assets sold as surplus property will be credited to the VERF. For vehicles and equipment that are not currently funded in the VERF, the FAC shall make recommendations as to how to fund replacement of the vehicles and/or equipment and present these recommendations as part of the annual budget process. The purchasing of fleet through the VERF fund follows the same purchasing policy and procedures as any purchase would require.

VERF Revenue

Departments will be charged an annual lease fee for assets assigned to them. Lease fees will be calculated in accordance with the following formula:

[A-B]/Life * C = X
A=Actual Vehicle and/or Equipment Cost
B=50% of Estimated Salvage Value
C=Inflation Factor
X=Normal Annual Lease Fee Charge Life=Expected Life of Unit (See Replacement Criteria)

Charges to user departments will be reviewed periodically by the FAC. Lease fees may be adjusted during the annual budget process to ensure the adequacy of the VERF fund balance or to ensure the fund is not overfunded. This analysis will include an anticipated cash flow examination that estimates the fund balance for the lease life of all assets.

Fleet Asset Replacement Criteria

The Fleet Manager/Supervisor shall annually identify assets that are candidates for replacement or elimination from the fleet as determined by the following replacement criteria:

Vehicle/Equip Category	Age (Yrs)	Mileage/Hours
Patrol Sedans	6-7	75,000 miles
Other Police Vehicles	6-7	75,000 miles
Heavy Equipment	10-12	Varies
Mowers	5-7	Varies
Trucks	7-8	Varies

By February 28 the FAC will confer with departments to review the departmental requests for the upcoming budget year. This will include discussion of request for additions to the fleet and the identification of assets for replacement or elimination to be considered for the next budget preparation cycle. The FAC shall make all recommendations for fleet additions, replacements or eliminations by March 15.

By March 31, the Finance Director or designee shall calculate proposed lease fees using the lease fee calculation. Estimated costs will be used for inclusion in departmental budgets for the upcoming fiscal year. All vehicle and equipment replacements are considered proposed until such time as the next year's budget is formally approved by Council.

The Fleet Department is responsible for providing the new title, VIN #s and all other pertinent information to the Finance Department when the new vehicle and/or equipment is acquired.

The Finance Department will be responsible for making sure all assets are properly insured. For vehicles that are used frequently but incur very few miles, the replacement criteria may be exceeded, provided the vehicle remains safe and is economical to operate.

Each year, these vehicles will be reviewed for replacement projections. The Finance Department will be responsible for following the policy for disposal of assets when fleet has recognized assets needing to be replaced or eliminated.

FISCAL MONITORING

Reports shall be prepared and presented on a regular basis that analyze, evaluate, and forecast the City's financial performance and economic condition for the current year and for multi-years.

Financial Status and Performance Reports: Monthly report shall be prepared comparing expenditures and revenues to current budget, for the month and fiscal year-to-date, for all major funds. Quarterly report should be prepared comparing expenditure and revenues to current budget, for the month and fiscal year-to-date, for all departments and funds, and a Balance Sheet report for major funds. This report should outline any remedial actions necessary to maintain the City's financial position. Both reports will be provided to City Council, and the quarterly report will be uploaded to the City's website.

Five-Year Forecast of Revenues and Expenditures: A five-year forecast of revenues and expenditures that includes a discussion of major trends affecting the City's financial position shall be prepared for all major funds. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year. These forecast reports are to be included in the fiscal budget annually.

RESERVES/FINANCIAL STABILITY

Fund Balance Policy

The City has adopted a Fund Balance Policy that is in accordance with GASB 54 and establishes fund balance reserve requirements for the General Fund and the Utility Fund.

INTERNAL CONTROL POLICY STATEMENT

Written Procedures

Whenever possible, written procedures will be established and maintained by the Finance Department for all functions involving cash handling and/or accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.

Department Director Responsibilities

Each Department Director is responsible for ensuring that good internal controls are followed throughout their department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

Revenue/Cash Handling

The City recognizes the need for guidelines for collecting, receipting, and control of legal tender received by the City to provide reasonable internal control for safeguarding of the City's assets. These guidelines are set forth in the Cash Handling Policy.

STAFFING AND TRAINING POLICY STATEMENT

Adequate Personnel

Personnel levels should be adequate for the fiscal functions of the City to operate effectively. Overtime should be used only to address temporary or seasonal demands that require excessive hours. Workload-shedding alternatives will be explored before adding personnel.

Training

The City will support the continuing education efforts of all City personnel including investment in time and materials for maintaining a current perspective concerning City issues. Personnel will be held accountable for communicating, teaching, and sharing with other staff members all information and training materials acquired from seminars, conferences, and other related educational efforts.

INTERGOVERNMENTAL RELATIONS AND GRANTS

Intergovernmental Relations

The City shall coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support appropriate favorable legislation at the state and federal levels.

- **Interlocal Cooperation in Delivery of Services**: In order to promote the effective and efficient delivery of services, the City shall work with other local jurisdictions to share on an equitable basis the costs of services, to share facilities, participate in purchasing interlocal agreements and to develop joint programs to improve service to its citizens.
- **Legislative Program**: The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding from implementation.

Grants

The City shall seek, apply for, obtain and effectively administer federal, state, and foundation grants-in-aid that address the City's current and future priorities and policy objectives.

All grant funding will be recorded in the City’s financial system. A grant ledger will be maintained for each grant to provide reporting necessary to meet all requirements.

where quality meets life
PFLUGERVILLE
TEXAS

Purchasing Policy

September 2026

Finance Department
CITY OF PFLUGERVILLE

Purpose

To establish a uniform policy and procedure for obtaining goods and services that is consistent with legally mandated purchasing requirements. The application of a comprehensive policy is critical to all City of Pflugerville employees and stakeholders to ensure that public funds are expended in a responsible and legal manner.

Application

This purchasing policy applies to all City employees involved in the purchasing process, which includes those who validate or authorize payment. Adherence to the purchasing policy is an individual and departmental responsibility. A breach of this policy or unauthorized departure from the procedures derived from this policy may result in disciplinary action and criminal penalties as outlined in Texas Local Government Code Chapter 252 Subchapter D.

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Purchasing Overview

Roles and Responsibilities

Purchasing Division

- Ensures that purchases are processed within guidelines established by Federal Law, State of Texas Statute, City of Pflugerville Ordinance.
- Standardizes procedures for ordering, accepting and rejecting materials or services
- Obtains most advantageous pricing for goods and services for the City.
- Provides public confidence, transparency, and trust in the procurement process.
- Maintains the integrity of the solicitation process to ensure fair and equitable treatment of vendors.
- Administers the P-Card program.
- Provides quality customer service.

Originating Department

- Provides a clear and concise scope of work for the procurement of goods and services.
- Verifies proper budget source and funding availability for purchases.
- Establishes term contracts to ensure continuing supply of goods or services for the City of Pflugerville.
- Administers contracts for goods and services.
- Ensures that competitive processes are maintained by avoiding component, split or sequential purchases.
- Purchases and contracts exceeding $100,000 or multi-year contracts are processed by Purchasing.
- Ensures that at least two historically underutilized business (HUB) vendors are contacted, and the required number of quotes are collected when seeking informal quotes for goods or services up to $100,000.
- Ensures that staff utilize best practices to incorporate the sustainability requirements into the products and services they purchase as outlined in Exhibit C.
- Ensures that Purchasing and P-Card policies and procedures are followed by staff.

Legal

Provides legal advice and guidance on purchasing issues and will prepare formal correspondence if needed.

City Manager's Office

City Manager or authorized designee executes all contracts between $25,000 and $100,000, purchases from the Authorized Purchases List pre- approved by City Council, allowable renewals for contracts previously approved by City Council, and bulk purchases over $100,000 as authorized by City Council. The City Manager's Authorized Designees are the Deputy City Manager, Assistant City Managers, and Finance Director.

City Council

Contracts and purchases for goods and services over $100,000 require City Council approval unless otherwise specified within this policy. Interlocal agreements between the City and other governmental entities, as well as participation in Purchasing Cooperatives, also require City Council approval regardless of dollar amount. Contracts approved by City Council will be signed by the City Manager or authorized designees.

Contracting Authority

The Authority to execute contracts or approve purchases and change orders on behalf of the City are as follows:

Contract/Purchase Order Amount	Role of Authority
$0 - $3,000	Department Director or authorized designee
$3,000.01 - $25,000	Department Director or authorized designee
$25,000.01 - $100,000	City Manager or authorized designee*
Over $100,000	City Council approval – City Manager or authorized designee can execute contract after Council approval

*The City Manager's Authorized Designees are the Deputy City Manager, Assistant City Manager, and Finance Director. This also includes authority for bulk purchases over $100,000 as approved by Council and all items in the Authorized Purchases List section of this policy as approved by Council.

Contract Management

Originating City departments will be responsible for entering their contracts into the City's Enterprise Resource Planning (ERP) system, Tyler Munis (Munis). All change orders / authorization of change in services will be entered into Munis by the originating department for Purchasing Division review regarding contract compliance and for further processing.

The contract module in Munis should be used for products or services to be rendered over multiple years, construction projects that will span multiple years or that will involve progress payments, Capital Improvement Projects (CIP), and professional services. Contract renewals will require City Manager approval.

For contracts utilizing Federal funds, contractor oversight will comply with 2 CFR 200.318 (b). The City Manager or designee is responsible for the settlement of all contractual and administrative issues arising out of procurements.

For all contracts that require approval by City Council, the Purchasing Division will acknowledge all Certificates of Interested Parties (Form 1295) and will maintain all vendor Disclosure of Relations statements regarding any City Council member, officer, or employee of the City of Pflugerville.

Legal Requirements

If the City is soliciting informal quotes between $3,000 and less than $100,000, per Section 252.0215 of the Texas Local Government Code at least two Historically Underutilized Business (HUB) vendors need to be contacted on a rotating basis. HUB vendors are identified through the State of Texas Comptroller Centralized Master Bidders List (CMBL) for Williamson and Travis Counties by commodity code.

- Purchasing will perform a debarred vendor check to ensure that the selected vendor is not debarred from doing business with the State or Federal Government for any one-time purchase or contract that is more than $100,000.
- Contracts and/or expenditures over $100,000 for the purchase of goods and services that fall under Section 252.021 of the Texas Local Government Code require a formal competitive sealed solicitation. The solicitation is advertised in the City's official organ and posted on the City's website for a minimum of 14 days and award is required to be approved by City Council prior to contract execution. All Contracts and/or expenditures more than $100,000 must be approved in advance by City Council regardless of the procurement method.
- Purchasing strategies to avoid competitive bidding requirements are prohibited. Section 252.62 of the Local Government Code states that "A municipal officer or employee commits an offense if the officer or employee intentionally or knowingly makes or authorizes separate, sequential, or component purchases to avoid the competitive bidding requirements of Section 252.021." This is a Class B Misdemeanor.

  These include:
  - Component Purchases - purchasing components that would normally be purchased as a whole.
  - Separate Purchases - purchasing items in a series of purchases that could be made in a single purchase.
  - Sequential/Serial Purchases - Purchases made over a period that should be procured through a competitive process at the same time.
  - Purchase(s) made in the same fiscal year from the same vendor for the same goods or services that total over $100,000 without Council approval.
  - A Contract that is executed for more than $100,000, regardless of term, without Council approval.

Purchasing at a Glance

P-Card is the preferred method of payment for transactions up to $3000.00
*Check requests through Munis are acceptable for circumstances detailed under Purchasing Transaction Methods beginning on page 18.

From	To	Method	Notes
	Up To $3,000	**P-Card** **Purchase Order**	• P-Cards are the preferred method of payment for purchases up to $3.000. Purchases over $3,000 cannot be split into separate purchases. • A Purchase Order can be used if requested or required by the vendor.
$3,000.01	**$100,000**	**Contract and/or Purchase Order**	• Purchase Order or Contract requires: – A minimum of three written informal quotes and documentation to show that at least two registered HUB vendors were contacted (if they exist in Travis or Williamson County). – OR a single quote from a Cooperative Purchasing or Interlocal Agreement that has been authorized by City Council. – OR agreement from Purchasing that the procurement is exempt from quote requirements. OR an existing City contract.
	Over $100,000	**Contract and/or Purchase Order**	• A Purchase Order or Contract requires a formal solicitation issued by the Department and/or Purchasing. ○ OR a single quote from a Cooperative Purchasing or Interlocal Agreement that has been authorized by City Council. ○ OR agreement from Purchasing that the procurement is exempt from competitive solicitation. ○ OR a Purchase order issued from an approved City contract. **Note: Contract and City Council approval is required for new purchases, contracts over $100,000.**

Purchases of $3,000 or Less

Individual department directors may exercise discretion regarding the procurement of goods or services when the estimated expenditure is $3,000 or less. These purchases will be accomplished by means of a City issued P-Card or purchase orders if required by the vendor. Competitive quotations or formal bidding are not required, but competition is recommended. A single purchase may not be purposely split or separated into smaller components to stay within this dollar amount.

Purchases of over $3,000 or More But Less Than $100,000

Obtaining informal quotes

Informal quotes for the purchase of goods or services that cost more than $3,000 but are less than $100,000, that are not on an existing City contract, can be obtained by the Department. Purchasing is available to assist if needed. A total of three informal quotes are required and at least two Historically Underutilized Business (HUBs) must be contacted during the informal quote process (if they exist in Travis or Williamson Counties). If three or more quotes cannot be obtained, documentation showing a good faith effort to contact multiple vendors should be obtained.

Contracts

If a purchase requires a contract, the user department will work with Legal and Purchasing to prepare a contract. Services over $3,000 but less than $100,000 that require contracts may be:

Minor Construction Contracts: The department will designate a project manager from internal Facilities Management staff for all minor construction projects for all City buildings.

Professional Services Contracts: For professional service the user department will work with Legal and Procurement to prepare a professional services contract using standard templates.

Note: Goods or services procured will result in a purchase order or contract for goods or services ordered and received in the current fiscal year (October 1st-September 30th). If the need to order and receive goods or services goes beyond the current fiscal year Purchasing will identify the correct procurement method and process the request.

Governing Policy: Texas Local Government Code, Chapter 252

Purchases Over $100,000

The Texas Local Government Code requires either competitive Requests for Bids (RFB) or competitive Request for Proposals (RFP) for City purchases including high technology, insurance and all other purchases exceeding $100,000 with few exceptions. City employees are prohibited from making “separate, sequential, or component purchases to avoid the competitive bidding requirements.”

City Council delegates purchasing authority to the City Manager for routine purchases of bulk materials in support of normal operations and maintenance of City facilities including, but not limited to, chemicals for water, wastewater, and pool treatment, mulch, sand, crushed granite, concrete, and road base material. Those purchases may still require a formal solicitation and/or contract.

Per Chapter 252.021 (c) of the Texas Local Government Code:

- If a department wants to use a procurement method other than the competitive sealed bidding to purchase goods or services, the recommendation on the method must be submitted to the governing body for approval. Additionally, The City Manager is hereby delegated, pursuant to Texas Local Government Code Section 252.021, the authority for determining which method of purchase provides the best value for the municipality.
- The recommendation must be made to the City Manager prior to issuing a solicitation for procurement.

City Council approval is required for the purchase of goods and services over $100,000 unless otherwise stated in this policy.

All purchases utilizing Federal funds will comply with 2 CFR 200.318 (b), 2 CFR 200.323-324 and 2 CFR 200.326.

Construction Projects

Construction projects include construction activities for facilities and infrastructure improvements. The City Manager will designate a City employee, usually a department director, to serve as Project Manager of each construction project. These projects sometimes involve the acquisition by the City of real property, right-of-way, or easements, which will be completed before the project is advertised. In addition, State law requires most public works projects to be designed and overseen by a registered professional engineer or architect, who can be either a City employee (Engineering Department) or a contracted consultant.

Bonding

Construction of public works projects shall require the following bonds:

- Bid bonds are generally required for construction projects exceeding $50,000 at a minimum of 5% of the bid price.
- If the contract is in excess of $100,000 a Performance Bond is required from a surety company authorized to do business in Texas.
- If the contract is in excess of $50,000 a Payment Bond is required from a surety company authorized to do business in Texas.

Depending on the nature of the project, bonding may also be required on projects not exceeding $50,000.

Alternative Methods of Delivery for Construction Projects

The alternatives to the basic competitive bidding model of construction procurement are best value competitive bidding, competitive sealed proposals, construction management-agent, construction management at-risk, design build, best value competitive sealed proposal, indefinite delivery/indefinite quality, and job order contracting.

Alternative delivery methods have some advantages over traditional competitive bidding. In the traditional competitive bidding process, a contract must be awarded to the lowest responsible bidder. Subjective considerations such as the contractor's track record on a particular type of project, anticipated use of minority and local contractors, and other factors generally cannot be considered. When subjective criteria are used in the selection process, the City will have greater flexibility to choose contractors that can provide maximum quality on every project.

Texas Government Code, section 2269.053, allows for the governing body of a municipality to delegate its authority to determine whether an alternative project delivery method would provide the best value to the municipality regarding certain projects. The City of Pflugerville desires to utilize alternative project delivery methods for construction projects. The City Council desires to delegate its authority to the City Manager to determine whether the use of a particular alternative project delivery method would provide the best value to the City for construction projects. The City Council hereby gives notice of its delegation to the City Manager without limitation. The City Council believes that it is in the best interest of the City and its citizens to make this delegation. The City Manager, or their designee, is hereby delegated without limitation the authority to determine whether the use of an alternative project delivery method would provide the best value to the City of Pflugerville, including, but not limited to, construction manager at risk, design build, and best value competitive sealed proposal determinations.

Electronic Bidding

Under Section 252.0415 of the Texas Local Government Code, the City is authorized to receive competitive bids and competitive proposals through electronic transmission if the City Council adopts rules to ensure the identification, security and confidentiality of the electronic bids and proposals, and to ensure that they remain effectively unopened until the proper time. The electronic bids shall not be opened or printed until after the bid offer closes. Electronic bidding method of procurement allows a greater reach when soliciting bids and stimulates competitive bidding to provide materials and services at the lowest price and highest quality possible.

For the City to receive bids and proposals submitted pursuant to Chapter 252 of the Texas Local Government Code through electronic submission, the City Council hereby adopts the rules attached hereto in Exhibit B.

The City will utilize an online bidding system to support its transparency efforts by providing real-time information on open and closed solicitations, It also provides an easy and convenient portal for vendors and can automate tabulations to reduce potential errors.

Change Orders and Contract Amendments

After a contract is awarded, if changes are necessary in the scope of work, the contract price, or the contract time, staff will prepare a change order or contract amendment in Munis. For amendments to construction contracts, staff will prepare a change order on a City approved form prior to entering the change in Munis.

After a competitive bid or proposal has been awarded, the City may still increase or decrease the quantity of work to be done or the materials or supplies to be furnished if it is necessary to do so. Such changes may NOT increase the original contract price by more than 25 percent. If the City wants to decrease the contract amount by more than 25 percent, it needs to obtain the approval of the vendor for such a change. There is no comparable authority for the City to simply gain vendor approval to increase the amount of the order by more than 25 percent. In such a situation, the City would need to seek bids or proposals for the work or products that would be beyond the 25 percent amount.

- Department Directors or designees have the authority to approve change orders for less than $25,000 (both increases and decreases in the contract amount).
- The City Manager or their designee has the authority to approve change order increases or decreases between $25,000 and $100,000.
- The City Council delegates to the City Manager or their designee the authority to approve change order decreases of $100,000 or more in the contract amount.
- Change order increases over $100,000 in the contract amount require City Council approval. Change orders will be distributed after approval and execution by the City Manager.
- Change orders over $100,000 (both increases and decreases in contract amount) should be reviewed by the Finance and Legal departments before proceeding with the change.
- Change orders that increase a contract or purchase order that was ORIGINALLY under $100,000 to a new total of over $100,000 require Council approval. (Ex: a $5,000 increase on what was originally a $96,000 purchase order or contract, for a new total of $101,000, requires Council approval.)

Rental and Lease Equipment

All lease agreements for equipment are accomplished by Request for Bids or Request for Proposals if the amount of the lease is expected to exceed $100,000 over the term of the lease agreement (unless the lease agreement is on a purchasing cooperative that we are members of). A lease of equipment is subject to the requirements for competition that apply to purchases. A rental or lease equipment agreement will be processed by submitting a Requisition in Munis, which will result in a standard purchase order.

The user department will identify the source of funds to cover payments of lease charges for the entire period of the lease.

Governing Policy: Texas Local Government Code, Chapter 252.

Professional Services

Procurement for personal, professional, or planning services are exempt from Chapter 252 of the Texas Local Government Code. "Professional Services" are those services which involve mental or intellectual skills, usually accompanied by formal certification or licensing by a state agency, such as accounting, architecture, land surveying, engineering, medicine, real-estate appraisal services.

The selection requirements for professional services of architects, engineers and surveyors are detailed in Section 2254.004 of the Texas Local Government Code. User departments will select professional service consultants based on demonstrated competence and qualifications and will negotiate fees based on what is fair and reasonable for the type of services, rather than on a "low bid" basis. Pricing may NOT be solicited or considered in the initial selection of an engineer, architect, or surveyor.

When utilizing HUD funds, acceptable contract structures for professional services are lump sum, cost plus fixed fee, or unit price (contracting mechanisms that reduce risk on the side of the grantee and set caps on the contractors).

Governing Policy: Texas Local Government Code. Chapter 2254

Exempt Purchasing Functions

State law provides few exemptions from competitive bidding requirements. The City encourages the use of making certain exempt purchases using an RFP/RFQ procedure even though such a procedure may not be required under state law.

The application of exemptions from the competitive bidding requirements for purchases in excess of $100,000 will be approved in each case by the City Manager and the City Council. When City Council approval is necessary, a detailed explanation of the exempt nature of the purchase will be included by the user department on the agenda request form.

Emergency Purchases

Emergency purchases are those necessary procurements due to a public calamity, a need to preserve or protect the public health or safety of the City's residents, unforeseen damage to public machinery, etc. When bona fide emergency purchases are made, the user department will make the purchase at the best possible price. The Purchasing Division will issue a purchase order number verbally upon request in the event an emergency purchase is necessary. For those occasions when it is not feasible to obtain a purchase order number, the user department will follow up with a requisition as soon as time permits. The user department will submit a purchase requisition in Munis within 48 hours after the issuance of an emergency purchase order.

Emergency purchase orders more than $100,000 will be accompanied by the appropriate contract documents, authorized by the City Manager and Finance Director, and ratified by the City Council. The user department must submit an agenda item for ratification at the next available City Council meeting. When City Council approval is necessary, a detailed explanation of the emergency will be included by the user department on the agenda request form.

The necessity for an emergency construction procurement does not waive insurance, bond, wage rate compliance or any grant related conditions, etc. where those requirements would otherwise apply.

Sole Source

State laws allow for a limited exemption from competitive bidding for the purchase of goods where the functional requirements of the City can be satisfied by only one source.

This applies to purchases where competition is precluded such as:

- Items that are available from one source because of patents, copyrights, secret processes, or natural monopolies
- Films, manuscripts, or books published and available from only one source
- Gas, electricity, water, and other utility services
- Captive replacement parts or components for equipment
- Books, papers, and other library materials for public library.

Sole Source purchases are exempt from competitive solicitation. Departments should use their best, professional judgement when selecting a vendor. The purchase must be fully justified using the City of Pflugerville Competitive Bid/Proposal Exemption Justification form. Contracts or purchases over $100,000 require City Council approval. When City Council approval is necessary, a detailed explanation of the sole source basis for the purchase will be included by the user department on the agenda request form.

Brand specific purchases are not necessarily exempt from competition. Some of the questions to ask when considering sole source are:

- Why is the procurement a sole source?
- Why is the vendor the only viable solution?
- Are there other resellers, distributors, or dealers in the market?
- Has this procurement been competitively solicited in the past? How has the City been procuring this item or service previously?
- Are there any other acceptable alternative solutions (e.g. brands)? If not, what makes them unacceptable?
- Is there a concern regarding warranty, compatibility, health, and public safety, and/or routine safety?
- Are there territorial or geographic restrictions for the product distribution and sale?
- What other suppliers or products/services were considered?

Other Exemptions

In addition to sole source purchases, Section 252.022 of the Texas Local Government Code allows for other reasons that expenditures may be exempt from competition.
These include:

- A procurement necessary to preserve or protect the public health or safety of the municipality's residents
- A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality
- A procurement necessary because of unforeseen damage to public machinery, equipment, or other property
- A procurement for work that is performed and paid for by the day as work in progress
- A purchase of land or a right-of-way
- Paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements
- A public improvement project already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project: in accordance with the plans and purposes
- A payment under a contract by which a developer participates in the construction of public improvement as provided by Subchapter C, Chapter 212
- Personal Property sold:
    - at auction by a state licensed auctioneer;
    - at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
    - by a political subdivision of this state, a state agency, or an entity of the federal government under an Interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391.
- Services performed by blind or severely disabled persons
- Goods purchased by the municipality for subsequent retail sale by the municipality
- Advertising, other than legal notices

Governing Policy: Texas Local Government Code, Chapter 252.022

Cooperative and Interlocal Purchasing

A Cooperative purchase is a procurement based on a contract that has been competitively bid and issued by another government or purchasing alliance with the intention of sharing it with other government entities. Cooperative agreements are sometimes referred to as "piggybacking" from another entity's contract. The use of Purchasing Cooperatives provides for volume discount pricing and expedited placement of orders. A complete list of authorized Cooperative Purchasing Organizations (CPO) is provided in Exhibit A.

Individual purchase orders may be processed using a Vendor's cooperative contract up to $100,000 per year without City Council approval provided that the Vendor has presented to the City a valid quote referencing the cooperative contract number. Either a single or multiple purchase orders issued to a vendor for the same goods or services, using a cooperative contract in an amount that exceeds $100,000 per year for the same goods or services will require City Council approval. The cooperative contract number must appear on the vendor's quote. If multiple orders will need to be placed against the cooperative contract with the same vendor and the total is expected to exceed $100,000 in a fiscal year, the City will work with legal to develop a formal contract for City Council approval that will “piggyback” from the cooperative contract. There are several advantages to the City establishing our own contract including possible volume discounts, a dedicated vendor representative, a scope of work developed to meet City needs, shortened ordering process, a price list as well as delivery and billing terms that will comply with City, State and Federal procurement guidelines.

In addition to the CPOs listed in Appendix A the City can also establish interlocal Agreements to utilize other local government’s competitively bid contracts. When using the contract of another governmental agency, the City agrees to the same terms and conditions of that contract, including terms and pricing. The execution of an interlocal Agreement requires City Council approval regardless of dollar amount.

Authorized Purchases List

The City Manager is authorized to make the expenditures of funds, which are provided for in the Authorized Purchases List (APL), which is included in the adopted budget approved by Council every Fiscal Year, and to execute all documents in connection with those expenditures, without further action by the Council. The Authorized Purchases List is used to reduce the number of routine purchases City Council must approve in a formal meeting outside of public meetings as part of the budget approval process. Finance will work with the departments during the annual budget process to develop an authorized purchases list for City Council approval prior to the start of each fiscal year.

The Texas Local Government Code requires either competitive Requests for Bids (RFB) or competitive Request for Proposals (RFP) for City purchases including high technology, insurance and all other purchases exceeding $100,000 with few exceptions.

The APL (as part of the adopted budget) allows the City Manager or designee to approve and execute the EXPENDITURES that result from these purchases throughout the year. This should not be mistaken in any way as an exception to the Purchasing Policy or State Law requirements for competitive solicitation (quotes, request for bids, request for proposals, etc.) resulting in the award of a contract or purchase order with a vendor. This list simply means that an additional City Council approval is NOT needed for the EXPENDITURES for the upcoming fiscal year when utilizing a contract or purchase that resulted from a previous Council motion, approving the original contract or purchase order over $100,000 with a vendor.

What is the definition of local government expenditures?

Local government expenditures refer to the money being spent by local authorities on the outstanding obligations of the municipality.

What is the definition of local government contracts?

A government contract is a contract awarded by a governmental entity for general construction, an improvement, a service, or a public works project or for a purchase of supplies, materials, or equipment. It is a commitment to a vendor to provide payment in return for products or services rendered for a stated period of time (known as the “contract term”).

Examples of items that could qualify for the APL:

- *EX 1: Police Dept obtains permission from City Council to enter into a 3-year contract with Police Axon Enterprise for tasers, with two 12-month renewal options. The Police Department budgets to spend $120,000 annually on these tasers. During years 2 and 3 of the original 3-year contract term, the department could request that Finance then place the contract on the APL, dedicating $120,000 to Axon Enterprise for the upcoming fiscal year, for those tasers previously approved by Council. If the City opts to utilize any of the two 12-month renewal options, those renewal periods can also be placed on the APL after execution of the contract renewal by the City Manager. This fiscal year expenditure to Axon Enterprises would then be presented to Council for approval via the APL as part of the budget process.*

- *EX 2: Streets and Drainage obtain permission from City Council to enter into a 5-year contract with Austin Traffic Signal to provide traffic signal maintenance in an amount not to exceed $400,000 annually. The department could request that Finance place this contract on the APL, dedicating $400,000 to Austin Traffic Signal for the upcoming fiscal year, for the traffic maintenance services per the previous contract approval by Council. This would allow the department to place this item on the APL for 5 consecutive fiscal years that the contract is in effect.* **(Once that 5-year term expires, any future contracts for that service will require a separate Council approval.)**

Separate Council approval is still needed to:

- Enter into a contract or purchase order over $100,000 with a vendor;
- To enter into a contract or purchase over $100,000 when utilizing a Purchasing Cooperative or an Interlocal Agreement;
- To make a change in vendors for product or services listed on the APL.

Once the APL is approved by City Council via approval of the adopted budget, the City Manager or designee may execute contracts, contract renewals, and purchases in excess of $100,000 for all items included within the APL, provided:

- The item does not require the Mayor's signature
- The purchase does not deviate from the original purpose as designated on the list
- The vendor does not deviate from the vendor noted on the APL for that purchase
- The cost does not exceed 10% of the amount listed in the APL

The City Purchasing Policy applies to all purchases on the Authorized Purchases List and those purchases may still require a formal solicitation and/or contract.

Purchasing Transaction Methods

Before an order is placed for goods or services, the transaction method needs to be identified. There are four methods for procuring goods and services: a request for check, P-Card, contract, or purchase order.

Request for Check

- A request for check should be submitted with the invoice in Munis to pay for goods or services when a vendor does not accept credit cards, when the purchase does not require a purchase order or contract. This purchasing transaction method still requires that all guidelines of the Purchasing Policy be followed. Below is a sample list of transactions that might fall into this purchasing transaction method. Dues, memberships, sponsorships, and promotions
- Travel and conference/seminar expenses
- Training or training materials
- Subscriptions to periodicals (other than Library)
- License and certification fees
- Insurance premiums or claims
- Legal or regulatory expenses
- Reimbursements (such as grants, client expenses for grants, and employee)
- Directory and legal advertising
- Deposit/escrow account payments or refunds-this excludes refunds originating from Munis billing applications (i.e., Code Enforcement, Case Management, Customer Information System)
- Real estate and easement expenses
- Payments for debt and investment administration

Failure to use the purchase order or contract methods – should include an explanation of why these required methods were not followed.

P-Card

P-Card is the preferred method of payment for transactions up to $3,000. A City P-Card can be issued to a City employee if a business need is identified and approved by their Supervisor.
A P-Card can be used to purchase one-time, small dollar purchases up to $3,000 provided that the item is not being purchased from a City or cooperative contract. A detailed receipt is collected and entered into the City's ERP System (Munis) as part of the P-Card approval and reconciliation process. The City of Pflugerville Purchasing Card Procedures must be followed to retain possession and authorization for use of a City P-Card. Violation of the policy may result in, but is not limited to, disciplinary action such as suspension/termination of P-Card privileges, or termination of employment.

Purchase Order

A purchase order is the most common transaction method for ordering goods or services. A purchase order is created from a department requisition in Munis. Purchase orders are issued for one- time purchases, for purchases made from an approved City or cooperative contract regardless of dollar amount, or sequential purchases totaling $3,000 or more (annual purchase orders). A purchase order achieves several important objectives; it encumbers money from the Department Budget and City contract in financial system (if applicable), it details the goods or services being ordered and communicates to the Vendor that the order is approved for processing and delivery. When sending the purchase order to the Vendor, City staff should instruct the Vendor to complete the order and to include the City's purchase order number on the Vendor's invoice. The department must have a purchase order number PRIOR to purchasing goods or services.

Any Vendor who enters or seeks to enter into a business relationship with the City must complete a Conflict of Interest Questionnaire (CIQ form) and file it with the City annually. A CIQ form should be included with all requests for bids, informal quotes, and/or proposals. Completed forms must be forwarded to Purchasing.

Contracts

A contract can be used in lieu of a purchase order to encumber money from the Department Budget and City contract in the financial system (if applicable). The originating department is responsible for entering contracts into the Contract Module of Munis and attaching all associated contract documents through Tyler Content Manager. Contracts should be used for purchases spanning multiple years and/or service-based purchases. However, this is at the discretion of the department.

Annual Purchase Orders

At the beginning of each fiscal year, departments should go through their budget and enter a requisition for re-occurring expenses that will take place over the course of the year, based on historical information. This will result in a purchase order that the department can receive off of throughout the fiscal year, therefore eliminating the need for multiple, sequential smaller purchase orders. Example: janitorial supplies. These annual purchase orders are still subject to City Policy and State Law regarding competitive quotes, formal solicitations, cooperative purchases, etc. If the annual expenditure will surpass $100,000 City Council approval is required in advance of obtaining a purchase order or contract.

Accepting and Rejecting Materials or Services

Prior to receiving against a purchase order in Munis, the end user is responsible for inspecting, verifying, and evaluating delivered materials or services to determine whether they meet the predefined quality standards, specifications, or contractual requirements. If the items or services are rejected, receipt should not be made against the purchase order until the replacements are received or corrective actions are taken.

Grants Compliance

Once a Grant has been approved following the City's Grants Compliance Guidelines, expending approved grant funds requires the City to follow Section 8: Uniform Grant Guidance-Federal Procurement Rules; 2 CFR 200.320. In most cases the City's purchasing thresholds are more conservative than the Federal purchasing thresholds. However, purchasing guidelines for each grant are unique and must be reviewed in advance of collecting bids, proposals, or quotes.

Purchasing will perform a debarred vendor check to assure that the selected vendor is not debarred from doing business with the State or Federal Government on any purchase or contract that is $100,000 or more.

Gifts and Gratuities

City staff should always conduct business with integrity and in a transparent and ethical manner. City staff should avoid the appearance of purchasing decisions being influenced by a Vendor because of a personal relationship or personal benefit to the City Employee.

It is not uncommon for Vendors doing business with the City to present gifts to City employees, especially during the holidays. Before accepting any gift, the employee will need to consider if the gift is in compliance with the City of Pflugerville Employee Handbook. A City employee may not solicit or accept any benefit, gift favor, funds, or service they know, or suspect is offered to influence their official conduct. The employee may accept unsolicited advertising or promotional materials such as pens, pencils, note pads, calendars, and other items of nominal value. Because no list would be complete, employees must use their judgement, but should refuse gifts that a reasonable person may believe could have the appearance of impropriety.

Purchasing Definitions

Addendum: An addition or supplement to a document, e.g., items or information added to a procurement document.

Competitive Bidding: Bidding method is a procurement method by which the City contracts with a vendor by awarding the contract to the lowest responsible bidder.

Bid: A complete, properly signed response to a Request for Bids. Which if accepted, would bind the Bidder to perform the resulting agreement.

Bidder: A person, firm or entity that submits a Bid, signed by an authorized representative, in response to a Request for Bids.

Bid Sheet: A document, signed and dated by a Bidder, containing unit and extended bid process for all goods and/or services, identified by item numbers and descriptions, for which bids are being submitted.

Buyer Approved Equal: Used to indicate that an item may be substituted for a required item if it is equal in quality, performance, and other characteristics.

Change Order: A document modifying information concerning goods and/or services, price, and/or quantities in an existing contract/purchase order; if the total amount of the contract/purchase order is increased by the change order, the change order may require approval by a different authority than that used to approve the contract/purchase order and/or previous change orders. The total of all change orders cannot exceed 25% of the original contract/purchase order amount.

Competitive Sealed Proposal Process: Procurement method by which a City requests proposals, ranks the offerors, negotiates as prescribed, and then contracts with a vendor.

Contract: A mutually binding legal document obligating the Vendor to furnish the goods, equipment or services specified within the solicitation and obligating the City to compensate in accordance with the conditions of the Contract. The originating department is responsible for entering contracts into the Contract module of Munis and attaching all associated contract documents through Tyler Content Manager.

Contract Amendment: also known as contract addendums or revised contracts refers to making modifications to, correcting, deleting from, or adding to an existing contract.

Construction: The construction, repair, rehabilitation, alteration, conversion, or extension of buildings, parks, utilities, streets or other improvements or alterations to real property.

Construction Management: The construction manager-agent method allows cities which may not have in-house expertise and/or sufficient staff to effectively oversee a construction project to employ an agent to oversee a project on their behalf.

Construction Manager at Risk: A construction manager-at-risk (CMAR) assumes the risk for construction, rehabilitation, alteration, or repair of a facility at the contracted price in the same

manner as a general contractor but also provides consultation to the City regarding construction during and after the design of the facility.

Deliverables: The goods, products, materials, and/or services to be provided to the City under purchase order or contract.

FOB Destination: (Freight prepaid and allowed). Seller pays the freight charges and Seller is responsible for goods in transit.

Goods: Supplies, materials, or equipment.

Historically Underutilized Business (HUB) Vendor: Has received a State of Texas Comptroller's Office designation as a Historically Underutilized Business.
https://comptroller.texas.gov/purchasing/vendor/hub/

Indefinite delivery/indefinite quantity: Allows the City to select multiple entities that will compete for future contracts or task orders under the umbrella of the main contract.

Informal Quotes: A small order amount purchasing method for goods or services expected to be ordered and received in the same fiscal year. A request is sent to suppliers along with a description of the commodity or services needed and the supplier is asked to respond with price and other information by a pre-determined date.

Interlocal Agreement: An agreement that is executed to authorize cooperative purchasing, or other services, between two or more governmental entities.

Job Order Contracting: The job order method for procurement may be used for the maintenance, repair, alteration, renovation, remediation, or minor construction of a facility when the work is recurring in nature and the time or quantities required are indefinite.

Offer: A complete signed response to a solicitation including, but not limited to, a Request for Bids, a Request for Proposals, a Request for Qualification Statements, or an informal quote request.

Personal Services: Only those services which are performed personally by the individual who is contracted to perform them.

Pre-Bid/ Pre-Proposal Meeting: A meeting that is scheduled to take place during a formal solicitation process. Vendors are invited to attend to receive information from City staff pertaining to the solicitation. This meeting may be mandatory or optional and may also include a site visit.

Professional Services: Are occupations in the tertiary sector of the economy requiring special training in the arts or sciences. Some professional services require holding professional licenses such as architects, auditors, engineers, doctors, and lawyers. Professional and consulting services, as defined in Texas Government Code, Section 2254.

Protest Period: A designated period after a procurement event, such as, the notice of intent to award or contract award, during which an interested party may file a written protest challenging the City's procurement process or the proposed award.

Purchase Order (PO): A written document issued by the City to a vendor formalizing all the terms and conditions of a proposed transaction, to include but not be limited to, a description of the requested items, delivery schedule, terms of payment, transportation, delivery location, price, quantity, and special instructions. The purchase order conveys to the vendor the authority to deliver and invoice the City for the goods and/or services specified, and it represents the City's commitment to accept the goods and/or services for an agreed upon price.

Request for Bid (RFB): A document used to solicit a formal; competitive or multi-step sealed bids that is advertised in the official organ and posted on the Internet for a known commodity or service. RFBs are based on a set of published specifications, and the specifications and price are the primary considerations.

Request for Proposal (RFP): The document used to solicit proposals from potential providers for goods and services (Respondents). Price is usually not a primary evaluation factor. Provides for the negotiation of all terms, including price prior to agreement award. May include a provision for the negotiation of Best and Final Offers. May be a single step or multi-step process.

Request for Qualifications (RFQ): A document which is issued by a procurement entity to obtain statements of the qualifications of potential development teams or individuals (i.e. Consultants) to gauge potential competition in the marketplace, prior to issuing the solicitation. RFQs may also be issued to evaluate architects, engineers, or surveyors.

Requisition: A requisition is an electronic document created by the Department in the City's ERP system (Munis) to request a purchase order for goods or services. The requisition will identify the vendor, commodity code, a description of goods or services to be ordered, budget codes and a contract# (if applicable). Through an electronic approval process in Munis, the requisition is converted to a purchase order.

Services: Work performed to meet the requirements and demand of said purchase order or contract. The furnishing of labor, time, or effort by the vendor and their ability to comply with promised delivery dates, specification and technical assistance specified.

Vendor: Person or business enterprise providing goods, equipment, labor and/or services to the City as fulfillment of obligations arising from a contract or purchase order.

Exhibit: A

Authorized Cooperative Purchasing Organizations (CPOs)

Current established Cooperative Purchasing Organizations (CPOs) operating within the State of Texas and authorized by City Council are:

- BuyBoard
- (DIR) Department of Information Resources
- GoodBuy Cooperative Program
- GSA Schedule 70 and 84 (Federal)
- (HGAC) Houston Area Council of Governments
- (NCPA) National Cooperative Purchasing Alliance
- National Purchasing Partners.Gov
- OMNIA Partners (formerly National IPA,TCPN& US Communities)
- (PCA) Purchasing Cooperative of America
- Sourcewell (Formerly NJPA)
- The lnterlocal Purchasing System (TIPS)
- (TXMAS) Texas Comptroller – TexasSmartBuy*
- Choice Partners
- Equalis Group

*Note: "Texas SmartBuy" orders are processed online by Purchasing staff.

Exhibit: B

Rules Governing the Receipt of Electronic Bids or Proposals

Pursuant to the Texas Local Government Code, Section 252.0415 "Procedures for Electronic Bids or Proposals", the City of Pflugerville adopts the following rules to ensure the identification, security, and confidentiality of electronic bids or proposals and to ensure that the electronic bids and proposals remain effectively unopened until the proper time.

1. All users of the selected system shall be assigned a unique username and password.
2. Access to the system by authorized users shall be logged and tracked for audit purposes in order to record when any user has accessed the system.
3. Transmittal of data through the internet shall be encrypted using Standard Sockets layer (SSL) technology. All sensitive data (sealed bid responses, passwords, etc.) within the system shall be encrypted at the database level.
4. All bids or proposals submitted shall be protected using a time-sensitive mechanism that allows the data to be decrypted only after the due date and time.
5. The system shall be synchronized to an atomic clock (U.S. Nuclear Time) to ensure exact recording of the due date and time, and the receipt of date and time, of each submission.
6. The contents of supplier response submissions are not available during the bidding process.
7. Only staff, with an authorized user account and password, and only on or after the
8. established due date and time, can open the electronic bids or proposals. The system shall provide an audit trail of who unsealed the proposals and a corresponding time stamp.
9. The City of Pflugerville will determine when and what information is released to the public pursuant to Texas law.

Authorized City staff is responsible for ensuring that any system used for the electronic receipt of bids or proposals, as defined under Chapter 252 of the Texas Local Government Code or current State law, complies with the aforementioned rules and all other statutory requirement for competitive bids or proposals.

Exhibit: C

Sustainable Procurement Policy

The City of Pflugerville is committed to encouraging the incorporation of sustainability into the City's overall Purchasing strategy. The City of Pflugerville recognizes its responsibility to minimize negative impacts on human health and the environment while supporting a diverse, equitable, and vibrant community and economy. The City recognizes that the type of products and services the City buys have inherent social, human health, environmental and economic impacts, and that the City should make procurement decisions that embody the City's commitment to sustainability.

City employees will procure materials, products and services in a manner that integrates fiscal responsibility, social equity and environmental and constituent health impacts. Each City department shall comply with this policy and encourage their staff to find innovative ways to build upon the sustainable practices herein.

The Sustainable Procurement Policy is intended to:

- Identify sustainable factors that can be incorporated into procurement decisions;
- Empower employees to be innovative and demonstrate leadership by incorporating sustainability factors into procurement decisions;
- Encourage vendors to provide innovative and original products and services that value sustainability;
- Complement Citywide and department-specific sustainability goals and related policies; and
- Communicate the City's commitment to sustainable procurement.

This policy does not address the sustainable procurement aspects of construction and construction-related professional services.

Procedure

Procurement staff should utilize best practices to incorporate sustainability requirements into the products and services that they purchase. As it applies to this policy, best practices in sustainable procurement are those that utilize leading sustainability standards in a way that is efficient, effective and replicable.

Departmental staff should incorporate sustainability factors when writing specifications for, or procuring, materials, products, or services. While not all factors will be incorporated into every purchase, employees should make a good faith effort to incorporate and balance these factors as much as possible.

Environmental factors related to the lifecycle of products or services:

- Goods and services which can be manufactured, used, and disposed of in an environmentally responsible way
- Manufactured with a high recycled content
- Recycled or reused
- Lower energy usage/cost of operating equipment prior to purchase
- Pollutant releases
- Toxicity
- Greenhouse gas emission

Social equity factors:

- Human health impacts
- Use of local businesses
- Use of M/WBE certified vendors

Fiscal factors:

- Use of reduction and buying only what is needed
- Product performance and quality
- Life-cycle cost assessment
- Warranties as a means of extending useful life
- Sale / trade of excess to needs City material
- Leveraging buying power
- Impact on staff time and labor
- Long-term market changes

Language to Use in Your Specification or Evaluation Factor Documents

The City's sustainable purchasing objectives include purchasing products and services that:

- Conserve natural resources including water, energy, and raw materials throughout the product life cycle;
- Minimize environmental impacts such as water and air pollution during usage;
- Eliminate or reduce toxins that create hazards to workers, citizens, wildlife, and the environment;
- Support up-cycling and recycling efforts as well as utilize products with high recycled content;
- Encourage vendors to reduce environmental impacts in their production and distribution systems;
- Support worker health and safety;
- Consider total cost of ownership during the product's useful life, including operation, suppliers, maintenance, and disposal cost.

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PFLUGERVILLE
TEXAS

Debt Management Policy

MAY 25, 2021

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The City's Finance Director is charged with the responsibility for prudently and properly managing any and all debt incurred by the City. The following policy provides the methods, procedures, policies and practices which, when exercised, ensure the sound fiscal management of the City's debt program.

SCOPE

This policy applies to all long-term debt securities issued by the City. This may include general obligation bonds, certificates of obligation, tax notes, revenue bonds, capital leases, private placements, and letters of credit.

DEBT LIMITS

While there is no direct debt limitation in the City Charter or under state law, the City operates under a Home Rule Charter that limits the maximum tax rate, for all City Purposes, to $2.50 per $100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service.

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year, and an analysis is performed to determine the community's ability to assume and support additional debt service payments. When appropriate, the issuance of self- supporting revenue bonds and self-supporting certificates of obligation are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions.

Public Hearing Requirement

In accordance with the City's Charter, 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. Such publication of notice must occur on the city's official website or other electronic media that is readily accessible to the public.

OBJECTIVES

Legal and Regulatory Compliance

The City's debt policies and procedures are designed to ensure compliance with all State and Federal law governing debt, including but not limited to, State law, Federal law, U.S. Constitution, Internal Revenue Service rules and regulations, Securities and Exchange Commission ("SEC") regulations, Municipal Securities Rulemaking Board ("MSRB") regulations, court rulings, existing debt covenants, and City Charter provisions.

As a result of the importance of complying with all legal and regulatory requirements, the Finance Director and the City Attorney will coordinate all activities necessary to issue debt, including but not limited to the following:

- Selection of bond counsel
- Review ordinances and resolutions provided by bond counsel
- Review all documents necessary to issue debt provided by bond counsel
- Verify compliance with the City Charter

RESPONSIBILITY AND CONTROL

The ultimate responsibility and authority for issuing debt is approval by the City's governing body, the City Council. The Finance Director is charged with the responsibility for the appropriate management of the City's debt program. The Finance Director executes the day-to-day functions of the debt program following the policies and procedures as well as the guidance and recommendations of the Finance Director, Senior Management, and City Council.

SELECTION OF SERVICE PROVIDERS

Financial Advisors

The Finance Director provides recommendations for the selection of a financial advisor for the City's debt program. The financial advisor may perform the following duties including, but not limited to: presenting all available financing alternatives; comprehensive analyses for debt refinancing; recommendations for alternative financial structures; development of timing and sale of new issues; coordinating the market timing and pricing of debt securities; issuing and disseminating the bond offering documents and other disclosure requirements; coordinating with the underwriters of the bond issuance; seeking and coordinating ratings from the nationally recognized rating agencies; and, providing guidance and advice about debt- related topics and the capital markets.

The recommendations to select a financial advisor may be based on the results of a formal request for proposal process or may be based on a quantitative and qualitative analysis of financial advisors. In either case, when the recommendation is made for Senior Management and City Council approval, the basis for the recommendation will be submitted for review. The engagement of a financial advisor is implemented through the approval of a contract by the City Council.

Bond Counsel

The Finance Director coordinates with Senior Management on the selection of bond counsel. Upon selection, bond counsel is responsible for providing an opinion to investors in two specific areas: first, the bond counsel must assure investors that the securities are valid and legally binding obligations of the City; and second, the bond counsel will state whether the interest on the bonds is exempt from Federal taxation. The bond counsel also prepares all bond documents necessary to execute the bond issuance. The bond counsel is responsible for coordinating with the City Attorney's Office, City Secretary's Office and Finance Office as well as the City's financial advisor to ensure that all tasks associated with the bond issuance are completed within prescribed timeframes.

Paying Agent/Registrar

The City's financial advisor may conduct a request for proposal process to select the paying agent/registrar for each new issue and may recommend the successful candidate for approval by City staff.

Underwriters

In a negotiated sale (see "Methods of Sale"), the Finance Director, after review with Senior Management, makes recommendations about which underwriting firms to include in the underwriting syndicate. A diverse group of securities firms will be chosen based upon past performance, demonstrated ability to resell, prior municipal issuance experience, and other factors.

Bond Insurer

Credit quality and marketability of securities may be enhanced through the purchase of municipal bond insurance. The City may pay a single premium, and in turn, the bond insurer unconditionally guarantees the payment of principal and interest to bondholders in the event of default.

Prior to purchasing insurance for an issue, the City performs a cost-effectiveness analysis with assistance from the financial advisor and bond counsel. Due to the City's high credit quality, the costs of insurance typically outweigh the benefits the City may derive by insuring an issue, but due consideration will be given to the possibility of insurance.

CAPITAL PROGRAM

One of the City Council's goals is to maintain the excellent quality of the City's infrastructure. One of the mechanisms to achieve that objective is the maintenance of a Capital Program.

Ongoing Capital Needs – "Pay-as-you-Go"

Capital Projects are generally defined as costs to construct an asset or system improvement that exceeds $25,000 and has a useful life of at least five years.

The City strives to maintain capital assets and infrastructure at a sufficient level to protect the City's investment to minimize future replacement and maintenance costs, and to maintain service levels.

An annual review of the need for capital improvements and equipment, current status of the City's infrastructure, replacement and renovation needs, and potential new projects is implemented during the budget process. All projects, ongoing and proposed, are prioritized based on an analysis of current needs and resource availability. For every capital project, all operation and maintenance costs are included in the proposal as well as start date, requested total budget, the amount expected to be expended each year, and proposed sources of financing.

The Finance Office matches all of the eligible requests, which represent the full range of capital needs, with all known sources of funding. Decisions are made on prioritization of proposed projects using sound judgment of criteria such as:

- Requirements on operations to meet anticipated growth
- Need for an orderly replacement of existing capital facilities and equipment
- Current levels of capital repair and replacement including obsolescence
- Projects that demonstrate an ultimate cost recovery/savings

•ongoing and projected future maintenance requirements; and

•the extent to which a project addresses a public health or safety issue or court order/mandate.

Capital Projects may be funded using current revenues (property tax, dedicated tax, Enterprise User fees, etc.) grant funds, contributions (such as developer contributions) and the issuance of debt.

Capital Projects are considered for issuance of debt when construction is to provide infrastructure to meet growth needs, so that future residents may service the debt in addition to current users and when the project requires an immediate large capital outlay or is for an unusually large total amount. This reduces the onerous tax burden that would be necessary to fund the Capital Project on a "pay- as-you-go" basis.

Current operating and maintenance costs are not funded with debt issuance.

METHODS OF SALE

The City typically chooses from three different methods of selling debt securities. The methods and the description of each method are listed below:

Competitive Sale

Bonds are awarded in an auction- style of sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery. The successful underwriter is required to provide a "good faith deposit" to the City in the amount of two percent of the total issuance. This deposit will be returned to the lead underwriter within 24 hours of the successful delivery of the bonds. Competitive sales offer all interested underwriters an opportunity to compete for the reoffering of the City's bonds.

Negotiated Sale

The City chooses an underwriter or underwriting syndicate that is interested in reoffering a particular series of bonds to investors. The terms of the sale, including the size of the underwriter's discount, date of sale, and other factors are negotiated between the City and the Underwriter(s). The lead underwriter is required to provide a "good faith deposit" to the City in the amount of one percent of the total issuance.

Although the method of sale is termed negotiated, individual components of the sale may be competitively bid. The components are subject to a market analysis and reviewed prior to recommendation by staff. Negotiated sales are more advantageous when there needs to be some flexibility in the sale date and market volatility is a concern.

Negotiated sales are also often used when the issue is particularly large, if the sale of the debt issuance would be perceived to be more successful with pre-marketing efforts when a desired debt structure is a necessity and when market timing is a consideration.

Private Placement

The sale of debt securities to a limited number of sophisticated investors without the use of certain traditional financing documents such as an official statement and the possibility of no credit ratings. The City may

engage a placement agent to identify likely investors. A private placement is beneficial when the issue size is small or when the security for the bonds is weak since the private placement permits issuers to sell riskier securities at a higher yield to investors that are familiar with the credit risk

The City considers the following criteria when determining the appropriate method of sale for any debt issuance:

- Complexity of the Issue – Municipal securities with complex security features require greater marketing and buyer education efforts on the part of the underwriter, to improve the investors' willingness to purchase.
- Volatility of Bond Yields – If municipal markets are subject to abrupt changes in interest rates, there may need to be some flexibility in the timing of the sale to take advantage of positive market changes or to delay a sale in the face of negative market changes.
- Familiarity of Underwriters with the City's credit quality – If underwriters are familiar with the City's credit quality, a lower true interest cost may be achieved. Awareness of the credit quality of the City has a direct impact on true interest cost an underwriter will bid on an issue. Therefore, where additional information in the form of presale marketing benefits the interest rate, a negotiated sale may be recommended.
- Size of the Issue – The City may choose to offer sizeable issues as negotiated so that pre-marketing and buyer education efforts may be done to promote the bond sale.
- Costs of Issuance – Should the City decide to offer a small issue, it may choose a private placement in order to avoid the usual higher costs of issuance generally associated with competitive and negotiated sales.

COMPETITIVE SALE BIDDING PARAMETERS

The City seeks to identify bidding parameters such that bidders have sufficient flexibility to make the best possible bid. Bidding parameters are structured in the initial planning of the sale to enhance the attractiveness of the offering such that the lowest true interest cost may be achieved.

Bid Verifications

The City awards successful bidders on the basis of the lowest true interest cost.

Good Faith Deposits

Bidders collectively choose a bank to be the good faith bank to represent several in providing a good faith deposit. The bidders keep funds on deposit to cover the good faith check if necessary. The Financial Advisor collects a cashier's check in advance for two percent of the issue if the issue is competitive or for one percent of the issue if the issue is negotiated. Bidders not covered by the good faith bank must provide a good faith check at the time they submit their bid. Good faith checks of the non-winning bidders will be returned immediately after the bid is awarded, usually through overnight mail. The good faith check of the winning bidder is returned within 24 hours of the issue closing, usually through overnight mail.

NEGOTIATED SALE – DESIGNATION POLICIES

In a negotiated sale, the City reserves the right to mandate a priority of orders that dictates the sequence in which investors are allocated bonds. In the absence of a specific policy mandated by the City on a particular bond sale the order of priority will be (1) City residents' orders, (2) net designated orders, and (3) syndicate member orders.

The City uses designation rules that reward performance in a negotiated sale. The most common order type used by the City is the net designated orders. This type of order permits the investor placing the order to designate which syndicate members receive credit for its order. The City, at its discretion, may require that each investor designate a minimum number of syndicate members in which no one firm may receive more than 50 percent and no less than 10 percent credit. The minimum number of firms to be designated will be decided by the City prior to pricing the bonds.

Retention

Prior to pricing a bond issue, the City will select a lead underwriter and co-managing underwriters for the underwriting syndicate. Each member of the syndicate will then be assigned an account liability for purposes of determining the amount of the unsold bonds that will be allocated to each member of the syndicate. The total account liabilities will add up to 100 percent and the lead underwriter will typically have a larger liability than the co-managing underwriters.

Management Fee

A management fee may be awarded to compensate the underwriters for providing assistance in structuring of the transaction, review of documents, coordination of the working group, efforts to obtain credit enhancement and other tasks. The City reserves the right to specifically determine the allocation of a management fee.

BOND RATING AGENCY APPLICATION

Prior to issuing a publicly offered new or refunding debt, the City will submit a rating application to a nationally recognized rating agency.

As part of the application process, City staff may make a bond rating presentation directly to the credit analysts of the selected rating agencies. Included in the presentation, staff compiles information relevant to the City's current economic and financial condition as well as City initiatives.

Annually, the City will distribute the CAFR and the current operating and capital budgets to each of the bond rating agencies that maintain ratings on the City's outstanding debt obligations. Information about the City is also available on the City's website, https://www.pflugervilletx.gov/.

DISCLOSURE DOCUMENTS AND CONTINUING DISCLOSURE

The financial advisor normally assists the City in the preparation of the Official Statement in conjunction with the sale of bonds. The Official Statement contains relevant economic, financial and debt information to prospective purchasers of the new issue. Underwriters are required by SEC Rule 15c2-12 to obtain a copy of the Official Statement that is "deemed final" within 10 days following the bidding or purchasing a new issue of securities.

Continuing Disclosure

The City is required under the provisions of SEC Rule 15c2-12 to provide current information annually and to update certain information typically required in each Official Statement. The City will comply with its covenants and agreement associated with SEC Rule 15c2-12 and its adopted Securities Law Compliance and Disclosure Policy.

BOND TYPE & STRUCTURE

Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the organization against interest rate risk. The City has the option to issue variable rate bonds and may do so if market conditions warrant consideration of such a structure.

General Obligation Bonds

The City issues General Obligation Bonds for general purpose capital improvements when benefits accrue to the entire community. General Obligation Bonds are also used when the expectation of the project is that it will not generate significant revenues.

The City pledges its full faith and credit and levies property tax to repay the debt. In order to issue General Obligation Bonds, the City's voters must authorize the amount to be issued through a referendum.

General Obligation Bonds are sold for a term equal to, or less than, the useful life of the funded project.

Certificates of Obligation

The City has the opportunity to issue Certificates of Obligation, which are general obligation debt that do not require voter approval.

Although voter approval is not required additional notification requirements do apply.

Certificates of Obligation are often issued in cases where user fees are used to repay the debt.

Certificates of Obligation are available for governments when the improvements being sought are necessary for the health, safety and welfare of the citizens.

Revenue Bonds

The City issues Revenue Bonds primarily for the City's Water/Wastewater system. Revenue Bonds are secured by a specific source of revenue. There is no tax pledge. Revenue Bonds are issued to pay for improvements that benefit the users that repay the debt through user fees.

Typically, the City is required to fund a Reserve Fund that has no less than the highest annual debt service payment or an average annual debt service amount on deposit as a contingency. Another method to provide for contingencies is to purchase a Surety Bond in the amount of the average annual debt service or highest annual debt service. The costs of both methods are evaluated prior to a revenue bond issue by the City and the Financial Advisor. The City fully complies with reserve fund requirements set forth in any and all bond covenants.

When Revenue Bonds are issued or are outstanding, coverage requirements consistent with the bond covenant will be maintained.

Structure

Bonds are generally issued between 10 and 30 years, depending on the life of the asset. Typically, interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

INVESTMENT OF BOND PROCEEDS

The City maintains in its Investment Policy document approved by the City Council the strategy and policies for investing bond proceeds. Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest & Sinking funds may be invested longer as they have to be maintained for the life of the issue.

ARBITRAGE COMPLIANCE

The City will follow a policy of full compliance with all arbitrage rebate requirements of the Federal tax code and Internal Revenue Service regulations and will perform (via contract consultant) arbitrage calculations for each issue subject to rebate on an annual basis. All necessary rebates will be filed and paid when due.

Arbitrage Calculations & Rebate

On fixed-yield issues, the calculation of rebate must be performed no later than each 5-year anniversary date of the issuance (Delivery Date) of the bonds and at final maturity. Where bond interest earnings exceed the arbitrage yield, the City rebates those excess earnings to the Internal Revenue Service. The City keeps detailed records of investments and construction and provides this information to the consultant for the arbitrage calculation.

REFUNDING & RESTRUCTURING OPTIONS

The City may elect to refund existing debt for any of the following reasons:

- To achieve interest rate savings in a declining interest rate environment
- To update covenants on outstanding debt which impair efficient operations, require burdensome coverage, or prohibit necessary or desirable activities
- To restructure the pattern of debt service associated with outstanding bond issues
- To alter bond characteristics such as call provision or payment dates

CITY OF PFLUGERVILLE, TEXAS
INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the City of Pflugerville (the "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. This Policy is adopted in accordance with the Public Funds Investment Act (the "PFIA"), Chapter 2256 of the Texas Government Code, as amended and establishes guidelines for periodic review and reporting of the investments.

II. SCOPE

The City maintains two distinct portfolios (the City and the Pflugerville Community Development Corporation ("PCDC"), which independently utilize specific investment strategy considerations, designed to address the unique characteristics of the fund groups represented in the portfolios. This investment policy applies to all aspects of investing the financial assets and funds held by the City, including the PCDC. These funds are defined in the City's Annual Comprehensive Financial Report 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. INVESTMENT OBJECTIVES AND STRATEGY

A. Objective

It is the policy of the City that all funds shall be managed and invested in conformance with State and Federal Regulations, applicable bond covenants and ordinances, and this adopted Investment Policy. The primary objectives for investment activities are listed below in priority order.

1. Suitability

Understanding the suitability of the investment to the financial requirements of the City is important. The needs and limitations of each group of funds must be considered. Any investment eligible in the Investment Policy should be suitable for all City funds.

2. Safety of Principal

The primary objective of all investment activity is the preservation of capital and the safety of principal in the overall portfolio. Each investment transaction shall seek to ensure first that capital losses are avoided, whether they have resulted from investment defaults or erosion of market value. All investments are to be of high-quality instruments with no perceived default risk. Market price fluctuations may, however, occur.

With foremost emphasis on safety of principal (i.e. avoidance of capital losses), the Investment Officers will ensure that preservation of capital and protection of principal in the overall portfolio is maintained. Speculation is prohibited.

3. Maintenance of Adequate Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. Liquidity shall be achieved by maintaining appropriate cash equivalent balances, matching investment maturities with anticipated cash flow requirements, investing in securities with active secondary markets, and maintaining appropriate portfolio diversification.

4. Marketability

Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement. An efficient market is generally defined as having a bid-asked price relationship being no greater than 1/10 of 1 percent of principal value.

5. Diversification

Diversified investment maturities shall provide monthly cash flow based on anticipated operating needs of the City. Short-term financial institution deposits, investment pools, money market mutual funds, and staggered investment maturities shall provide timely liquidity and may be utilized.

6. 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. Strategy

The investment objectives above apply to all funds covered by this Policy. Investment strategies and guidelines by fund-type are as follows:

City Funds:

1. Pooled Funds

These Funds comprise the majority of the City's portfolio and include all operating funds and appropriate reserves. Investment strategies for these funds have as their primary objective to ensure that anticipated cash outflows are matched with adequate portfolio cash availability while providing competitive yields on City funds. Daily liquidity for operations is required first. Reserves established in accordance with the City's cash reserves policy or designated for specific purposes and time frames may be invested for longer terms.

Suitability - Any investment eligible in the Investment Policy is suitable for Pooled Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Pooled Fund's portfolio to less than 365 days and restricting the maximum allowable maturity to three years, the price volatility of the overall portfolio will be minimized.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement.

Liquidity - The Pooled Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through three years.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio will be the minimum yield objective.

2. Debt Service Funds

Investment strategies for Debt Service Funds have as their primary objective the assurance of investment liquidity to cover the debt service obligations on the required dates. Surplus funds outside the debt service dates will be invested in longer term maturities within the overall guidelines of this Policy.

Suitability - Any investment eligible in the Investment Policy is suitable for the Debt Service Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing Debt Service Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Cash equivalent investments may provide a competitive yield alternative for short-term fixed maturity investments. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next "unfunded" payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide an advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio shall be the minimum yield objective.

3. Debt Service Reserve Funds

Debt Service Reserve Funds are reserves required by bond covenant or other contractual requirements to be maintained through the life of the debt issuance. These funds generally do not have a need for liquidity and may be invested in longer-term maturities within the overall guidelines of this Policy.

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Reserve Funds. Bond resolution and loan documentation constraints and insurance company restrictions may create specific considerations in addition to the Investment Policy.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, managing Debt Service Reserve Fund maturities to not exceed the call provisions of the borrowing reduces the investment's market risk if the City's debt is redeemed and the Reserve Fund liquidated. No stated final investment maturity shall exceed the shorter of the final maturity of the borrowing or three years. Annual mark-to-market requirements or specific maturity and average life limitations within the borrowing's documentation will influence the attractiveness of market risk and reduce the opportunity for maturity extension.

Marketability - Securities with less active and efficient secondary markets are acceptable for Debt Service Reserve Funds.

Liquidity - Debt Service Reserve Funds have no anticipated expenditures. The Funds are deposited to provide annual debt service payment protection to the City's debt holders. The funds are "returned" to the City at the final debt service payment.

Market conditions and arbitrage regulation compliance determine the advantage of investment diversification and liquidity. Generally, if investment rates exceed the cost of borrowing, the City is best served by locking in investment maturities and reducing liquidity. If the borrowing cost cannot be exceeded, then concurrent market conditions will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields.

Diversification - Market conditions and the arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for Debt Service Reserve Funds. At no time shall the final debt service payment date of the bond issue be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the applicable borrowing cost is the desired objective. Debt Service Reserve Fund portfolio management shall at all times operate within the limits of the Investment Policy's risk constraints.

4. Capital Project and Special Purpose Funds

These funds include both bond proceeds and operating funds set aside for identified Capital Projects or Special Purposes. These funds should be invested to match projected cash flow requirements of projects with sufficient liquidity to meet unanticipated project outlays. In general, the final maturity dates of investments should not exceed the expected project completion date(s) and meet all underlying bond covenants, where applicable.

Suitability - Any investment eligible in the Investment Policy is suitable for Capital Project and Special Purpose Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations may occur. However, by managing the Capital Project and Special Purpose Funds to balance the short-term and long term anticipated cash flow requirements and by restricting the maximum maturity to three years, the market risk of the portfolio will be minimized.

Marketability - The balancing of short-term and long-term cash flow needs requires the short-term portion of the Capital Project and Special Purpose Funds to have securities with active and efficient secondary markets.

Liquidity - Selecting investment maturities that provide greater cash flow than the anticipated needs and maintaining appropriate cash-equivalent balances will reduce the liquidity risk of unanticipated expenditures.

Diversification - Investment maturities should blend the short-term and long-term cash flow needs to provide adequate liquidity, yield enhancement, and stability.

Yield - Attaining a competitive market yield for comparable investment types and portfolio structures is the desired objective, however this portfolio maintains an investment strategy is comply with any applicable arbitrage or yield restriction regulations.

PCDC Funds:

1. Operating Funds

These Funds comprise the majority of the PCDC's portfolio and include all operating funds for recurring general operating and maintenance spending. Investment strategies for these funds have as their primary objective to assure that anticipated cash outflows are matched with adequate portfolio cash availability while providing competitive yields on PCDC funds. Daily liquidity for operations is required first and longer maturities may then be used to cover anticipated expenditures based on cash flow forecasts.

Suitability - Any investment eligible in the Investment Policy is suitable for Operating Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Operating Fund's portfolio to less than 180 days and restricting the maximum allowable maturity to two years, the price volatility of the overall portfolio will be minimized.

Liquidity - The Operating Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the PCDC. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through two years.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio will be the minimum yield objective.

2. Reserve Funds

Reserve Funds are reserves required by the PCDC Fund Reserve & Budget Policy. The Reserve Funds consist of two components: 1. General Reserves and 2. Contingent Reserves. The General Reserves are cash reserves not otherwise budgeted for operations or required for any Contingent Reserves. The Contingent Reserves aim to maintain twelve months of the PCDC's debt service plus 25% of its other operating budget for unanticipated costs that may arise.

Suitability - Any investment eligible in the Investment Policy is suitable for Reserve Funds

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Reserve Fund's portfolio to less than 180 days and restricting the maximum allowable maturity to two years, the price volatility of the overall portfolio will be minimized.

Liquidity - The Reserve Funds are deposited to provide payment protection for the PCDC's unanticipated operating and other contingency spending. The funds have no anticipated expenditures, however cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Marketability - Securities with active and efficient secondary markets may be necessary in the event the Contingent Reserve falls below the required amount and investments must be liquidated to meet the Reserve Fund needs.

Diversification - Market conditions and the PCDC's annual outlook influence the attractiveness of staggering the maturity of fixed rate investments for Reserve Funds.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio will be the minimum yield objective.

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

Direct specific investment parameters for the investment of public funds in Texas are found in the PFIA. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, as amended, specifies collateral requirements for all public fund' 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 PFIA is primary authority for use of investment pools by political subdivisions of the State of Texas.

V. STANDARD OF CARE

A. 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 prevailing circumstances, that a person of prudence, discretion, and intelligence would exercise in the management of the person's own affairs, not for speculation, but for investment, considering the probable safety of their capital and probable income to be derived."

B. Limitation of Personal Liability

The Investment Officers 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 investment'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.

C. Delegation of 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 Policy. Procedures will include reference to safekeeping agreements, depository agreements, repurchase agreements, wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officer shall be responsible for all transactions and shall establish a system of controls to regulate the activities of designated staff.

No Investment 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 Officers and approved by the City Manager.

D. Training

It is the City's policy to provide training required by the PFIA Section 2256.008(a) through courses and seminars offered in compliance with the PFIA to ensure the quality and capability of the Investment Officers in making investment decisions. In accordance with State Law, Investment Officers must accumulate ten hours of investment training within twelve months of attaining the position of Investment Officer. Thereafter, eight hours of training must be accumulated every two years within the period that begins on the first day of the City's fiscal year and ends on the last day of the next fiscal year.

All investment training shall be from an independent source approved by the City Council. The following sponsors are hereby approved:

1) Government Finance Officers Association (GFOA and GFOAT);
2) Texas Society of Certified Public Accountants (TSCPA);
3) Texas Municipal League (TML);
4) Government Treasurers' Organization of Texas (GTOT);
5) Sponsors approved by the TSCPA and GFOA, GFOAT, GTOT, to provide CPE credits;
6) Center for Public Management at the University of North Texas;
7) Alliance of Texas Treasury Associations (ATTA); or
8) Council of Governments.

E. Ethics

The Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Furthermore, in accordance with the PFIA, an Investment Officer who has a personal business relationship with a firm or is related within the second degree by consanguinity or affinity to individuals seeking to sell investments to the City must disclose such relationships in accordance with Section 2256.005(i). Such disclosure should be made to the Texas State Ethics Commission and to the City Council.

F. Internal Controls

The Investment Officers 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 Officers shall monitor the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any investment falls below the minimum rating required by this Policy, the Investment Officers shall take all prudent measures that are consistent with this Policy to liquidate the investment that does not have the minimum rating.

G. 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 Officers 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.

VI. 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 of market sector and maturity.

A. Obligations, including letters of credit, of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, including the Federal Home Loan Banks;

B. Direct obligations of the State of Texas or its agencies.

C. Interest-bearing financial institution deposits that are guaranteed or insured by the Federal Deposit Insurance Corporation (the “FDIC”) or its successor, or the National Credit Union Share Insurance Fund (the “NCUSIF”) or its successor, or that are

collateralized or placed in compliance with this Policy, the PFIA and the Public Funds Collateral Act (the "PFCA").

D. Obligations of states, agencies, counties, cities, and other political subdivisions of the State of Texas 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 structured in compliance with the PFIA provided an executed PSA Master Repurchase Agreement, or similar agreement, is on file with the City and the counterparty financial institution or primary dealer.

F. Texas Local Government Investment Pools as defined by the PFIA. The pool must maintain a minimum rating of AAAm and seek to maintain a stable net share value of $1.00 per share.

G. No-load money market mutual funds if the fund: is compliant with the PFIA; regulated by the Securities and Exchange Commission; marks its portfolio to market daily; includes in its investment objectives the maintenance of a stable net asset value of $1.0000 for each share; and is continuously rated no lower than AAAm or at an equivalent rating by at least one nationally recognized rating service.

VII. AUTHORIZED BROKER/DEALERS

All security transactions will be made through Authorized Broker/Dealers firms (see Appendix A. Authorized Broker/Dealers). As requested by the City, all Broker/Dealers will provide provision of an audited financial statement for the most recent period, proof of certification by the Financial Industry Regulatory Authority (FINRA), and proof of current registration with the State Securities Commission.

VIII. 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, when appropriate.

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.

IX. 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.

The City has established a collateral policy in compliance with the PFCA. Deposits secured with irrevocable letters of credit shall have 100% of principal plus anticipated interest of the deposit, less any amount insured by the FDIC or NCUSIF. Deposits secured with pledged marketable securities shall have a market value equal to or greater than 102% of the principal plus accrued interest of the deposit, less any amount insured by the FDIC or NCUSIF. All deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards financial institution deposits. Financial institutions serving as City Depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing, and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement must be executed by the Depository and City contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the Depository's "official record" continuously since its execution.

Acceptable forms of collateral are limited to those authorized in the PFCA. All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

X. 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. These reports will be reviewed and reported to the City Council at least annually by an independent auditor. 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;
- Statement of compliance with this Policy, incorporated Strategies and PFIA; and
- The signature of the Investment Officers.

Weighted average yield to maturity shall be the portfolio's performance measurement standard.

The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

The City requires a competitive environment for all individual security purchases and sales, financial institution time deposit and transaction accounts, and money market mutual fund and local government investment pool selections.

XI. PRIMARY DEPOSITORY

At least every five years a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal Request for Application (RFA). The selection of a primary depository will be determined by evaluation of criteria during the RFA process that is most advantageous to the City, and may include the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law,
- The ability to provide requested information or financial statements for the periods specified,
- The ability to meet the minimum required items in the banking RFA,
- Complete response to all required items on the RFA form, and
- Competitive net banking service cost, consistent with the ability to provide an appropriate level of service.

XII. INVESTMENT POLICY DISTRIBUTION

Every local government investment pool or discretionary investment management firm (e.g., business organization) 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 business organization will be required to return a signed copy of a certification form certifying that the Policy has been received, reviewed, and appropriate procedures are implemented in compliance with the PFIA.

Additionally, all investment providers will be routinely provided the adopted Investment Policy.

XIII. INVESTMENT POLICY ADOPTION BY THE CITY COUNCIL

The City's investment policy shall be adopted by the City Council. Additionally, the City Council shall adopt a resolution stating that it has reviewed the Investment Policy (and incorporated strategies) at least annually, approving any changes or modifications.

APPENDIX A

AUTHORIZED BROKER/DEALERS

FHN Financial
Hilltop Securities
Multi-Bank Securities
RBC Capital Markets
Rice Financial
Stifel Financial
Wells Fargo Securities
BOK Financial

City of Pflugerville
Fund Balance Policy
in accordance with GASB 54

Purpose

The purpose of this policy is to establish a key element of the financial stability of the City of Pflugerville by setting guidelines for fund balance. Unassigned fund balance is an important measure of economic stability and it is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and other similar circumstances. This policy will ensure the City maintains adequate fund balances in the operating fund 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.

Definitions

Fund Equity - A fund's equity is generally the difference between its assets and its liabilities.

Fund Balance - An accounting distinction is made between the portions of fund equity that are spendable and nonspendable. These are broken into five categories:

1. **Nonspendable fund balance** - includes amounts that are not in spendable form or are required to be maintained intact. Examples are inventory, endowment, or permanent funds.

2. **Restricted fund balance** - includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.

3. **Committed fund balance** - includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

4. **Assigned fund balance** - comprises 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 a minimum, intended to be used for the purpose of that fund.

5. **Unassigned fund balance** - is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

The Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at a City Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

Assigned Fund Balance

The City Council has authorized the City Manager or Finance Director as the officials authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

Minimum Unassigned Fund Balance

The City's goal is to achieve and maintain an unassigned fund balance in the General Fund equal to 25% of budgeted operating expenditures per charter. In the event that the unassigned fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust budget resources in subsequent fiscal years to restore the balance.

Replenishment of Minimum Fund Balance Reserves

If unassigned fund balance falls below 25% or if it is anticipated that at the completion of any fiscal year the projected fund balance will be less than the minimum requirement, the City Manager shall prepare and submit a plan to City Council to restore the minimum required level as soon as economic conditions allow. The plan shall detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such.

Order of Expenditure of Funds

When multiple categories of fund balance are available for expenditure, the City will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

Appropriation of Unassigned Fund Balance

Appropriation from the minimum unassigned fund balance shall require the approval of the City Council and shall not be utilized for ongoing operating expenditures unless a viable revenue plan designed to sustain the expenditure is simultaneously adopted.

The Council may appropriate unassigned fund balances for emergency purposes, as deemed necessary, even if such use decreases the fund balance below the established minimum.

Monitoring and Reporting

The Finance Director shall be 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.

Utility Fund Balance Policy

Minimum Unrestricted Fund Balance

The City's goal is to achieve and maintain an unrestricted fund balance in the Utility Fund equal to 25% of budgeted operating expenditures. In the event that the unrestricted fund balance is calculated to be less than the policy stipulates, the City shall plan to adjust budget resources in subsequent fiscal years to restore the balance.

Replenishment of Minimum Fund Balance Reserves

If unrestricted fund balance falls below 25% or if it is anticipated that at the completion of any fiscal year the projected fund balance will be less than the minimum requirement, the City Manager shall prepare and submit a plan to City Council to restore the minimum required level as soon as economic conditions allow. The plan shall detail the steps necessary for the replenishment of fund balance as well as an estimated timeline for achieving such.

Revision History
7/2014 Created policy.