

EXHIBIT A

City of Pflugerville FY25 Budget Book

Painting OUR CITY BUDGET BEAUTIFULLY



where quality meets life

PFLUGERVILLE
TEXAS



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INTRODUCTION



FY25 Annual Operating Budget

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$3,435,446, which is a 5.92 percent increase from last year's budget, and of that amount, \$2,466,473 is tax revenue to be raised from new property added to the tax roll this year."

A public hearing was held on the budget on August 27, 2024, at 7 p.m. at
1611 East Pfennig Lane.

City Council Record Vote

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

<u>Title</u>	<u>Place</u>	<u>Name</u>	<u>Vote</u>
Mayor	N/A	Victor Gonzales	
Mayor Pro Tem	Mayor Pro Tem/Council Place 1	Doug Weiss	
Councilmember	Council Place 2	Cesar Ruiz	
Councilmember	Council Place 3	Kimberly Holiday	
Councilmember	Council Place 4	Rudy Metayer	
Councilmember	Council Place 5	Jim McDonald	
Councilmember	Council Place 6	David Rogers	

Property Tax Rates

<u>Tax rate per \$100 in value</u>	<u>FY24</u>	<u>FY25</u>
Property Tax Rate Adopted/Proposed	\$0.5362	\$0.5428
No-New-Revenue Tax Rate	\$0.4310	\$0.5259
No-New-Revenue M&O Tax rate	\$0.2401	\$0.2445
Voter-Approval M&O Tax Rate	\$0.2485	\$0.2530
Voter-Approval Tax Rate	\$0.5362	\$0.5428
Debt rate	\$0.2877	\$0.2898

Debt Obligations - Principle & Interest

Total amount of municipal debt obligations: **\$1,470,387,644.**

The total amount of outstanding municipal debt obligations considered self-supporting: **\$684,128,760.**

HB 1495 Compliance

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:

<u>Description</u>	<u>FY24 Projected</u>	<u>FY25 Budget</u>
Publication notice required by law	\$50,000	\$50,000
Lobby Services	\$104,500	\$104,500

To: The Honorable Mayor and Members of City Council
From: Sereniah Breland, City Manager
Date: August 1, 2024
Subject: Budget Message – FY25 Proposed Budget

I proudly present the City of Pflugerville's proposed fiscal budget from October 1, 2024, through September 30, 2025 (FY25) for the consideration of the City Council and our community. A City's budget, which paints a picture of how our limited resources will be spent, is essential for effective and transparent government. We exercised great care to align this document with Council priorities and resident feedback to reflect the values and needs of the community.

I believe that recommendations about how to allocate funding must always demonstrate responsible fiscal stewardship. The best recommendations align with our shared values, support community priorities, address essential needs, improve resilience, and enhance quality of life. I am confident that the proposed FY25 budget not only achieves all of these objectives, but also ensures the responsible use of our City's resources.

In this budget, we detail projected revenues, the allocation of operational funds necessary to provide quality services, the debt obligations of the City, and approved capital projects necessary to meet the City's current and future needs. The FY25 proposed budget is founded upon the City Council's strategic initiatives:

- To become the safest City in Texas.
- Develop economically to create a fiscally sustainable City with a high quality of life.
- Maintain and prepare a robust, resilient infrastructure that exceeds expectations.
- Engage the community through vibrant parks and recreation and library programs and services.

The proposed budget for FY25 is a balanced, responsible plan that fulfills our voter-approved priorities and provides an opportunity for additional improvements to our roadways, parks and infrastructure. The FY25 proposed budgeted expenditures include:

- Government Funds: General \$69.2 million, Debt Service \$41.9 million, and General Fund Capital Projects \$342 million.
- Special Revenue Funds: Hotel Occupancy Tax \$1.0 million, Municipal Court \$65.5 thousand, Public Safety \$174.5 thousand, Tax Increment Reinvestment Zone (TIRZ) \$2.4 million, Public Educational Government (PEG) \$42 thousand, American Rescue Plan Act \$2.9 million, and Public Improvement Districts \$50 thousand.
- Utility Funds: Water and Wastewater \$57.0 million, Solid Waste \$6.1 million, and Utility Capital Projects \$317.6 million.
- Component Unit: Pflugerville Community Development Corporation \$19.3 million.

In accordance with Section 9.03 of the City Charter, the fund summaries provided in this budget document outline key budget components and discussion of the salient changes between this budget and the previous budget year.

Overall, the FY25 proposed budgeted expenditures total \$859.8 million in direct response to the increased infrastructure and operational needs of our fast-growing City. Along with growth is an increased demand for City services, resulting in additional resource needs. This budget provides for delivery of critical facilities, investment in long-term planning, advancements in technology, expansion of infrastructure, competitive wages and benefits for labor resources, and improvements that help us manage and sustain growth.

There are a few accounting changes that will be explained further in the budget document. The City water accounts are now being billed to the respective departments using the water, also generating water revenue for the water and wastewater fund. The shared service cost allocation amount has been reclassified as an expense to appropriately record this cost allocation from the Utility Funds to the respective departments in the General Fund. This was classified as a revenue in previous budgets.

The Broader Canvas: Pflugerville Economy

The City of Pflugerville continues to experience population growth and a steady economy. Our community continues to see both residential and commercial expansion, akin to adding new layers of vibrant colors to our canvas. This is evident when considering \$454 million in new taxable value in 2024. Sales tax revenue has experienced steady growth over the last 8 years. This growth continued even through the COVID-19 pandemic. Despite a slowdown in sales tax growth, the City continues to experience annual increases. Even with challenges, including inflation, we are committed to continued investments that support this dynamic growth.

In partnership with the Texas Water Development Board and the Water Infrastructure Finance and Innovation Act administered by the Environmental Protection Agency, the City of Pflugerville has invested in projects supporting the increased demand for its water and wastewater infrastructure. These investments enable the City to expand and revitalize existing infrastructure, alleviating some of the burden on rate payers by saving tons of interest with the lower rates.

Moreover, we are committed to enhancing the quality of life for our community. Investments in parks, trails and community programs make Pflugerville one of the most desirable communities in the region. By the end of 2024, all public playscapes in the City will be shaded, reinforcing Pflugerville as a picture-perfect place for families. As the Trail Capital of Texas, we are proud to offer over 55 miles of trails throughout the City, and this budget will provide enhancement and expansion of this network to ensure accessibility, connectivity, and recreational opportunities for all.

According to the U.S. Census, the City's population increased from 48,370 in 2010 to an estimated 65,380 (a 35% increase) in 2019. The City's Planning and Development Services Department currently approximates the population at 79,668, with projections indicating a population between 82,000 and 85,000 by end of 2025. This growth reflects the broader population increase across Central Texas (Austin-Round Rock MSA).

Pflugerville's residential and commercial development continues to grow, reinforcing the City's reputation as a vibrant and expanding community. In 2024, the City welcomed a variety of new businesses, including a 55,000-square-foot Hobby Lobby. The opening of Prost Alehouse in downtown Pflugerville added a brewhouse with a local food truck attracting downtown visitors. PepsiCo established a new 160,000-square-foot facility, creating 30 new jobs and accommodating 300 employees. These are just a few of the many developments that reflect Pflugerville's dynamic growth and its appeal as a prime location for businesses and residents.

General Fund

The General Fund consists of functions that are commonly associated with local governments, such as public safety, street maintenance, municipal court, building inspection, land planning and 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.

General Fund Revenue

The General Fund's proposed revenue for FY25 is \$65.1 million. This represents an increase of \$2.5 million from the prior year's projected amount when you adjust the prior year for a legal settlement and the accounting change in how cost allocation for the Utility Funds is recognized. The General Fund's primary source of revenue comes from property taxes contributing 44% or \$28.5 million, and sales taxes contributing 32% or \$20.4 million. Taxes make up 76% of the total funding sources of General Fund Revenue.

Property Taxes

The FY25 property tax levy will be used to 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 \$11.9 billion, an increase of \$759 million over the prior

year. The increase in taxable property valuation of existing property values consists of \$304.6 million and new property value makes up \$454.4 million of the total valuation.

For FY25, the City's total estimated property tax levy (excluding TIRZ) of \$61.2 million is an increase of \$3.4 million over the current tax levy. The no-new-revenue tax rate is 0.5259, and the voter-approval tax rate is 0.5428 per \$100 of valuation. The proposed tax rate of \$0.5428 per \$100 of valuation levied consists of two components: 0.2530 for maintenance and operations (M&O) and 0.2898 for debt service payments. The M&O rate represents an increase of 0.0045 from the prior year and debt service represents an increase of 0.0021 from the prior year. One cent of the proposed tax of 0.5428 represents \$1.1 million.

Sales Taxes

Historically, the City of Pflugerville has consistently seen strong sales tax growth year over year, coinciding with significant commercial and residential development. While sales tax continues to grow, it reflects a flattening trend. As a result, the FY25 budget assumes a 5% increase over the projected revenues for FY24, yielding approximately \$20.4 million.

Transfers

The proposed budget consists of a \$3.1 million transfer from the Utility Funds to the General Fund to support shared services as determined by an Indirect Cost Allocation. This transfer is down \$500 thousand from the prior year. This cost allocation is under evaluation and will be reduced over the coming years. There was an accounting change with this transfer, no longer recognizing it as a revenue source, but offsetting the allocation against each department that provides the shared services.

General Fund Expenditures

General Fund FY25 budgeted expenditures of \$69.2 million represent an increase of \$4.5 million from the FY24 projected amount. The FY25 budget has increased operating expenditures and personnel costs. The FY25 budget has been reduced by the accounting change of the shared service cost allocation from the Utility Funds as a reduction in expenditures (revenue in FY24).

Personnel

The proposed budget does not include any new employees. The current staffing levels support the Council's strategic initiatives, focusing on public safety, economic development, robust infrastructure, and vibrant parks and library programs to maintain a high quality of life for our community. These levels ensure the quantity and quality of personnel needed to meet the growing service demands. The total increase in personnel services over the prior year's projected amount is \$5.1 million or 13.2%, which includes a 3% base pay increase at the beginning of the budget year and the increased cost of health insurance and other employee benefits.

Operating Expenses

The proposed budget provides additional funding over the prior year's projected amount of \$4.2 million or 22%. The increased funding details are provided within each department's summary pages.

Capital Outlay and One-time Expenditures

Capital outlay and one-time requests total \$3.1 million. Details are provided within each department's summary page. There is also a \$1 million transfer to General Fund Capital Projects Fund to reduce the General Fund's ending fund balance reserve to 35%.

General Fund Debt Service

The City's outstanding tax-supported indebtedness will be \$913 million as of September 30, 2024. 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) and Tax

Increment Reinvestment Zone (TIRZ) projects, and the Downtown East Project. The details are provided within the debt summary in this budget document.

In the spring of 2025, the City intends to issue \$83 million in CO bonds for facility, street, and park improvement projects. This issuance was included in the calculation of the debt tax rate.

Utility Funds

The Utility Funds are comprised of the Water and Wastewater Fund and the Solid Waste Fund. The service areas for these 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

Significant investment in the City's water and wastewater infrastructure will provide services to address projected growth. Expansions of water and wastewater treatment plants are underway, with details reflected in the Utility Capital Improvement Summary.

Service Revenue

As an enterprise fund, utility service rates are expected to cover the costs associated with the investments made to expand and maintain our facilities. These rate adjustments are determined through annual cost-of-service studies. The changes to all rates are reflected in the Master Fee Schedule, located in the reference section of this budget.

Expenditures

The Water and Wastewater Fund expenditures for FY25 increased \$6.2 million over the prior year's projected amount. The primary cost driver is debt service costs. The FY25-29 Capital Improvement Program Plan calls for an additional \$223 million of debt funds to support ongoing infrastructure projects. The City's outstanding revenue-supported indebtedness will be \$540 million as of September 30, 2024. This number includes debt sold to fund capital projects with debt service payments supported by utility revenues.

The Utility Fund Balance Reserve policy requires maintaining an unrestricted fund balance of 25% (90 days) of operating expenditures, but the target is 35% to maintain strong credit ratings. For FY25, the proposed budget reflects an ending fund balance of 46% of operating expenditures with an ending fund balance of \$26 million. We will continuously monitor this reserve amount and aim for 35%.

Solid Waste Fund

The Solid Waste Fund was created on October 1, 2021, to provide greater transparency in the service level provided 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. Waste Connections' rates are increasing by 3.62%, but City customers will not see a rate increase.

The fund is balanced with revenues and expenditures at \$6.1 million and a fund balance of \$906K.

Capital Funds

Each fiscal year, a capital budget is submitted separately from the operating budget. The purpose is to track capital projects more carefully and to fund them more accurately from year to year. This letter outlines the key components of our program.

The multi-year Capital Improvement Program Plan (CIP) provides a detailed plan for addressing the capital needs of the City over the next five fiscal years. However, even though it is a multi-year plan, this budget only appropriates funding for FY25. For financial planning purposes, we have targeted the anticipated projects for

the next one to five years, with the intention of reevaluating the plan on an annual basis.

The City's CIP is a progressive plan to improve Pflugerville's infrastructure using a mixture of current revenues, government grants, and various types of bonded debt. The program includes projects related to transportation, drainage, facilities, and parks in the General Government CIP, and projects for water and wastewater improvements in the Water and Wastewater CIP.

General Government – CIP Fund

The total CIP expense projected for FY25 totals \$342 million divided into 4 categories.

Category	FY25 Total
Drainage	\$1.3M
Facilities	\$92.6M
Parks	\$75.7M
Transportation	\$172.3M

A listing of the FY25 capital improvement projects can be found in the CIP section of this budget document. The full 5-year CIP document can be accessed at: pflugervilletx.gov/CIP.

Water and Wastewater CIP Fund

Water

Currently, the water system has a production capacity of roughly 17 million gallons per day (MGD) with peak-day usage in 2022 at roughly 16.6 MGD. The peak-day flow for 2024 is forecasted between 13.0 - 13.5 MGD. While we expect our peak-day flows to reduce given updated watering restrictions with the ongoing drought, the peak-day flows continue to be close to the maximum capacity of the water system. With the construction of the new 2.5 MG elevated storage tank at the Justice Center, the City is now meeting requirements for elevated storage throughout the water system, and the construction of the water treatment expansion project that will expand the facility's capacity to 30 MGD is currently underway. This project is expected to be substantially complete in the Spring of 2026.

The City currently has a raw water pumping capacity from the Colorado River of 12 MGD, which is deficient in the peak of summer, triggering the need for both more water rights and the need to add additional infrastructure to bring more raw water to Lake Pflugerville to meet peak demand. A secondary raw water line from the Colorado River was identified in the FY23 capital plan. The total cost of the project, including construction, is estimated at \$170 million.

The expansion of the water treatment plant to 30 MGD and the Colorado Raw Water Line projects are the material components of the FY25 CIP. Priorities in the Water CIP focus on securing water rights, resiliency to drought, water supply diversification, and the cost impact while ensuring we construct robust infrastructure. The FY25 Water CIP totals \$124.4 million.

The City is continuing to invest in its Reclaimed Water system with its CIP that extends reclaimed water to 1849 Park to convert that irrigation system to a reclaimed water irrigation system. The City continues to maintain its existing reclaimed water system that serves the Travis County Northeast Metro Park for the irrigation of their athletic fields with reclaimed water. The FY25 Reclaimed Water CIP totals \$7.6 million.

Wastewater

The current wastewater system consists of multiple lift stations that pump flow from the Wilbarger basin to the Central basin and the Central Wastewater Treatment Plant. While flows have started to taper back to normal after the Covid-19 pandemic, the Central Wastewater Treatment Plant is running at 75% capacity of the new permit of 7.25 MGD which initiates the process of design and construction of either an expansion of the facility or a new wastewater treatment plant. With the forecast of wastewater flows now showing the City to be at

maximum capacity in 2026, the City has embarked on starting the construction of the Wilbarger Wastewater Treatment Plant to remove a variety of lift stations within the collection system and allow flows in the Wilbarger basin to remain in their basin of origin.

The Wilbarger Wastewater Treatment Plant and Interceptor project began in 2009 with the acquisition of land for the development of the Wilbarger Wastewater Treatment Plant. The first phase of the new treatment plant will provide 6 MGD capacity with the flexibility to increase capacity in the future. The construction of this plant commenced during FY24 and is projected to be completed in late 2026. Also, as certain components of the Central Wastewater Treatment Plant are almost 40 years old, the City is planning to make necessary capital investments in the existing facility to ensure that it continues to serve the City while the Wilbarger Wastewater Treatment Plant is under construction.

The expansion and upgrades to the Central Wastewater Treatment Plant and the new Wilbarger Wastewater Treatment Plant and interceptors are the material components to the FY25 CIP, ensuring resilient wastewater infrastructure for years to come. The FY25 Wastewater CIP totals \$185.5 million.

Final Thoughts

As we conclude this year's budget process, imagine our City as a beautiful canvas, where each brush stroke contributes to the bigger picture: Pflugerville. This budget is how our local government carefully chooses to spend limited resources to paint a vibrant and thriving community. Every decision reflects our commitment to fiscal stewardship and embodies the shared values of our community. Our vision of "Where Quality Meets Life" comes alive through strategic planning, addressing critical and emerging needs, and building resilience.

Through this collaborative effort, we hope 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. Together, we are painting a brighter, more beautiful future for Pflugerville.

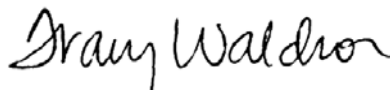
I look forward to the thoughtful consideration of City Council and our community as we continue this creative journey.

A heartfelt thank you to all the City staff members who dedicated countless hours to gathering information, performing analysis, and formatting this document. Your hard work brings our shared vision to life, and this budget would not have been possible without your unwavering commitment.

Let us continue to paint Pflugerville beautifully, one thoughtful stroke at a time.



Sereniah Breland
City Manager



Tracy Waldron
Finance Director

FY24 Budget Book Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Pflugerville
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morrill

Executive Director

City of Pflugerville Officials

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 Tuesday of each month. Meeting locations, times, agendas, minutes, and more information can be found on the City's website www.pflugervilletx.gov (<http://www.pflugervilletx.gov>).



Victor Gonzales
Mayor



Doug Weiss
Mayor Pro Tem
Council – Place 1



Ceasar Ruiz
Council – Place 2



Kimberly Holiday
Council – Place 3



Rudy Metayer
Council – Place 4



Jim McDonald
Council – Place 5



David Rogers
Council – Place 6

Member	Place	Term Expires
Victor Gonzales	Mayor	Nov. 2025
Doug Weiss	Mayor Pro Tem/Council Place 1	Nov. 2025
Ceasar Ruiz	Council Place 2	Nov. 2026
Kimberly Holiday	Council Place 3	Nov. 2024
Rudy Metayer	Council Place 4	Nov. 2026
Jim McDonald	Council Place 5	Nov. 2024
David Rogers	Council Place 6	Nov. 2026

Community Profile

Pflugerville's History

The picturesque Town of Pflugerville was originally settled by members of the Henry Pfluger, Sr. family who emigrated from Germany in 1849.

The town's first settlers were farmers and cattlemen, living in homes built from logs, clay, and stone. Cattle were driven 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.



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 \$40.50 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 population has flourished in recent years, from fewer than 750 residents in 1980 to an estimated 79,668 in January 2024. The Utility Department serves more than 58,000 people, while the library estimates approximately 384,000 visits in FY23. The Street Department maintains more than 250 miles of roadway. The City's Parks and Recreation Department maintains 34 parks, 31 playgrounds and approximately 56 miles of hike-and-bike trails. Pflugerville has aptly earned its nickname as the Trail Capital of Texas.

Lake Pflugerville was dedicated to residents 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 residents of Pflugerville 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, wind surfing, and other non-motorized activities.



Watercolor rendering of Lake Pflugerville

What was once a blank canvas, the City of Pflugerville has been filled in over the years. 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.

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.

The Wilbarger Creek Regional Wastewater Treatment Facility is a significant step in expanding wastewater capacity and will be completed in 2026, benefiting the growing population. 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.

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. The conversation began back in 2009 with the Old Town Pflugerville Vision Report, and then in 2018, a City Hall Needs Assessment determined additional public and office space was needed. City Council passed a resolution supporting a new City Hall in Downtown Pflugerville. 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 April 2024, the Downtown East project has entered Phase 3 with construction slated to begin in December 2024. The project at large will

include an extension of Main Street eastward to FM 685, a City Hall, a Multi-generational recreation center, a plaza, parking and infrastructure. The Civic Plaza will include program elements including outdoor gathering spaces, a stage and performance area and nature play elements.



3D rendering of future Recreation Center

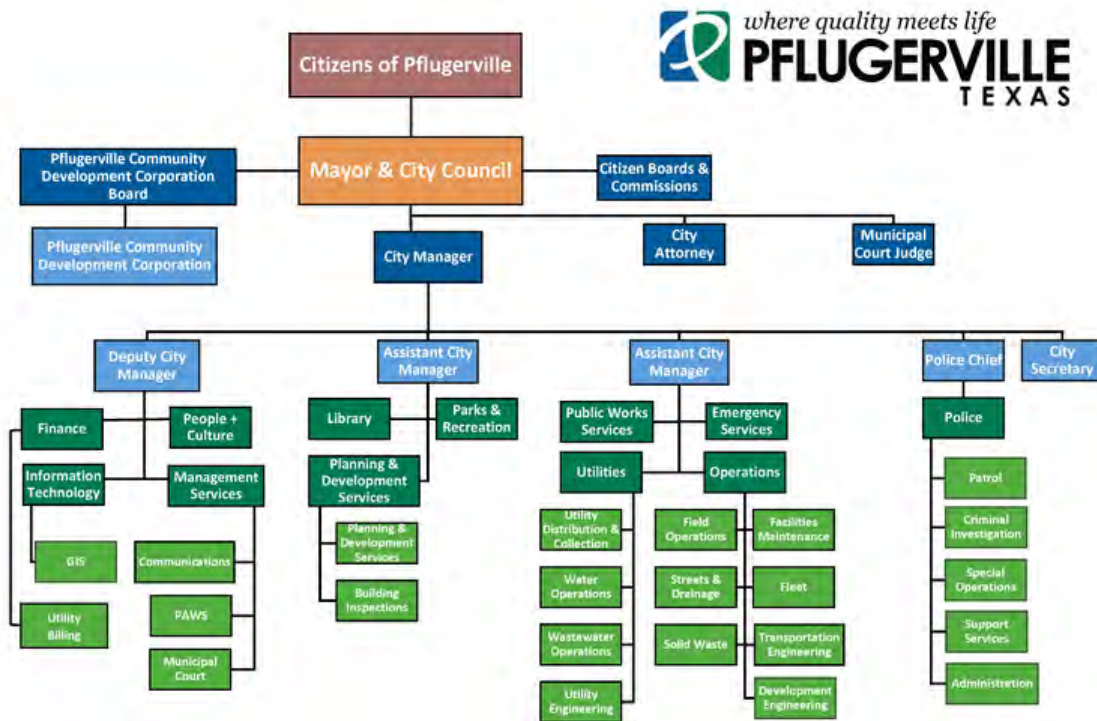
City Organization Chart

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 two 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 (Utility Funds): 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.

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 Legal Services, Finance, People and Culture, Communications, Information Technology, City Manager's Office, Development Services Administration, Building Inspection, Planning, Engineering, Library, Municipal Court, Pflugerville Animal Welfare Services, Police, Parks and Recreation, Parks Operations, Field Operations, Street and Drainage, Fleet, and Facility 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 departments: Utility Administration, Utility Maintenance, Water Treatment, Water Distribution, Wastewater Collection, Wastewater Treatment, 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 and paper, automotive fluids and batteries.

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.

Debt Service Fund (Governmental)

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

Capital 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.

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) 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.

The graphic features the title "Painting OUR BUDGET" in a blue brushstroke font. On the left, a stack of paint cans is labeled with various city departments: Public Works, Development, Solid Waste, Community Services, Water Wastewater, Public Safety, and Admin Services. To the right, five paintbrushes are shown with vertical strokes of different colors (teal, blue, light blue, purple, and yellow-green). Below the brushes is a timeline of budget events.

DATE	EVENT
AUG 1	Proposed Budget sent to City Council
AUG 13	Proposed Budget presentation to Council, vote on preliminary tax rate
AUG 14	Proposed Budget available online
AUG 27	Public Hearing on Proposed Budget
SEP 24	Public Hearing on Tax Rate, Council to adopt Budget and Tax Rate

Learn more at PflugervilleTX.gov/budget

Budget 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 staff 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 and 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 are held during the budget process to discuss assumptions, expectations, and to 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 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 budgeted revenue. City Council can also approve additional expenses up to the amount of the excess revenue.

FY25 Budget Planning Calendar

Date	Action
<i>Feb 13th</i>	<i>Worksession with PCDC - Budget Priorities discussion</i>
<i>Feb. 21st</i>	<i>Budget Worksession - Budget Process</i>
Mar 5th	Operating Budget Kickoff Meeting - Budget Manual distributed, Invitations for Operating budget, New Personnel Requests, New Equipment, and Enhancements.
Mar 25th	Personnel requests due to P+C
Mar 25th - 29nd	Budget team review budget requests with departments
Mar 28th - 29th	Personnel Review Board
Apr 1st	Final draft 5-Yr CIP to Planning and Zoning Commission
Apr 1st - 5th	Review revenue projections and fees: Parks, MC, Dev Srv, Library, Police
Apr 8th - 12th	Personnel adjustments completed by Budget team
Apr 8th - 14th	D/ACM review department preliminary budgets
Apr 15th	Dept Operating Budget requests, Projections, New Equipment and Enhancements due to Finance.
<i>Apr 17th</i>	<i>Budget Worksession - Tax Rates</i>
Apr 29th	Preliminary tax rolls due from appraisal districts
May 6th - 10th	Finance prepares revenue projections
<i>May 14th</i>	<i>Worksession - Final draft 5-Yr CIP plan to City Council</i>
May 15th	W/WW Rate Model data & assumptions
May 15th	Goals, accomplishments, performance measures completed and reviewed by ACM
May 20th - 24th	City Manager budget meetings with each dept. (preliminary projections)
May 31st	CMO approved budget meeting with Pfanatics
<i>Jun 5th</i>	<i>Budget Worksession - Fees</i>
<i>Jun 11th</i>	<i>Budget Workshop - General Fund, PCDC, Debt Service, HOT, Fees (worksession)</i>
<i>July 9th</i>	<i>Budget Workshop - W/WW & Solid Waste, Drainage, Fees (worksession)</i>
July 22nd - 24th	Finance to finalize FY24 projections
July 25th	Certified tax rolls
July 29th - 30th	Final CMO review
Aug 1st	Proposed Budget delivered to Council and FAB
Aug 5th	Travis County Tax Office approval of NNR/VAR before Aug 7th
<i>Aug 7th</i>	<i>Proposed budget presentation and recommendation</i>
Aug 11th	Notice of Public Hearing on Budget published in newspaper
<i>Aug 13th</i>	<i>Proposed Budget presentation to Council, vote on prelim tax rate; Service and Assessment plan for Martin Tract PID</i>
Aug 14th	Proposed Budget posted to website, City Secretary (30 days before tax rate adoption)
<i>Aug 27th</i>	<i>Worksession - Budget questions; Regular meeting - Public Hearing on Budget</i>
Sept 8th	Notice of Public Hearing and Proposed Tax Rate: on PFTV for 60 second at least 5 times a day until tax rate adoption; on City website (until adoption); published in newspaper
<i>Sept 17th</i>	<i>Public Hearing on Tax Rate, adoption of Budget & tax rate, ratify tax rate</i>
<i>Sept 24th (optional)</i>	<i>Public Hearing on Tax Rate, adoption of Budget & tax rate, ratify tax rate</i>
Sept 26th	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 Strategic Plan

2021-2025

The Strategic Plan is the guiding document that outlines goals and objectives for the City of Pflugerville. City Council identified four key themes to serve as the foundation of the 2021-2025 Strategic Plan. These themes are:

SAFETY

**ECONOMIC
DEVELOPMENT**

INFRASTRUCTURE

SERVICES

These themes helped us determine four main goals to address over the next five years. By pursuing these, we will be better positioned to provide impactful programs and services to our residents for decades to come. Our four main goals are:



- Become the **safest city** in Texas
- Develop economically to create a **fiscally-sustainable** city with high quality of life
- Maintain and prepare a **robust, resilient infrastructure** that exceeds expectations
- **Engage the community** through vibrant parks and recreation and library programs and services

Taken as a whole, these actions not only change *what* we do, but impact *how* we do it.

MISSION

Pflugerville fosters high quality of life, economic opportunity and a sustainable and diverse community.

VISION

Our vision is to be a dynamic, regional leader by offering a safe, welcoming and inclusive city with a strong sense of community that attracts a talented workforce and desirable businesses.

Facilitated by **Alexander Consulting**



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 Master Plan, Water Master Plan and Wastewater Master Plan, are complimentary 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 numerous plans that help guide the development and growth of various functional areas of the City.

The Transportation Master Plan, incorporates an updated thoroughfare plan map. The Transportation Master Plan, titled “Pflugerville Pforward,” is a long-range plan that identifies transportation goals, solutions, and policies for the City of Pflugerville to consider as it continues to be one of the fastest growing cities in the country. In November 2020, the City Council updated the thoroughfare plan map.

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.

Water Master Plan and Updated Wastewater Master Plan. The overall goal for these plans 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.

<https://www.pflugervilletx.gov/city-government/development-services-center/planning-department/long-range-and-master-plans>

Capital and One-time Expenditures

<u>Department</u>	<u>Request Title</u>	<u>Amount</u>
IT	Network switches (10)	\$75,000
IT	Security cameras - expansion	\$30,000
City Manager's Office	Council strategic plan update	\$150,000
PAWS (Animal services)	Stainless steel cabinets & counters	\$18,500
Streets	Pothole truck	\$325,000
Streets	Dump trailer	\$30,000
Streets	20 Yard dump truck	\$265,000
Streets	Sign shop printer	\$30,000
Library	Furniture for the courtyard & kids' room	\$60,000
Fleet	Diagnostics scanner tool	\$14,320
Facilities Maintenance	Buildings (roof repairs/replacement for facilities, public restroom upgrades)	\$585,500
Planning	Unified Development Code update	\$400,000
Development Engineering	Update design manual (split 50% with Utility Fund)	\$200,000
Parks & Recreation	Utility vehicles (2)	\$40,000
Parks & Recreation	Lightning notification system	\$47,900
Parks & Recreation	Windermere Clubhouse IT upgrade	\$15,000
Parks & Recreation	Gilleland Creek Pool covers	\$47,500
Parks & Recreation	Tilt trailer	\$13,200
Parks & Recreation	Top soil and sand applicator	\$34,600
Parks & Recreation	Tractor	\$45,300
Parks & Recreation	Mini skid loader for landscape improvement	\$54,100
Parks & Recreation	Roller for trail maintenance	\$50,700
Parks & Recreation	Windermere Pool improvements	\$200,000
Parks & Recreation	Park equipment outlay (playgrounds)	<u>\$450,000</u>
	TOTAL	<u>\$3,181,620</u>

Employee Core Values

PFIRST CORE VALUES



- ★ **Positive**
We approach all that we do with a positive attitude. We work together, encourage one another, provide constructive feedback, and find solutions that have a positive impact on the community.
- ★ **Forward-Thinking**
We seek to be leaders in our profession through lifelong learning, innovation, continual process improvement, and development of new and creative solutions and services.
- ★ **Integrity**
We serve with integrity and inspire trust through our honest, ethical, and transparent actions.
- ★ **Resilience**
We adapt, overcome, and persevere when difficulties arise through our shared commitment to each other and to our community.
- ★ **Service**
We serve with compassion, empathy, equity and professionalism. We continually look for ways to improve the quality of services and find efficiencies that increase our capacity to serve.
- ★ **Teamwork**
We are stronger together. Regardless of position or department, we work together and support each other as one team in a collaborative, inclusive, empowering, and respectful way to achieve the goals of the organization.

Pflugerville Appreciates City Employees!

Personnel Costs and Benefits

This budget includes no new employees. The budget includes a 3% increase to base pay, we are assuming an approximate 15% increase in health premium costs. The change in premium costs is directly tied to the loss ratio percentage and rising costs for healthcare.

In the General Fund, four positions were eliminated, one from Finance, one from Building Inspection, and two from Facilities Maintenance. It was determined that the functions that these positions provided could be absorbed by current staff or offset by third-party providers. There was movement of staff between Planning and Development Services, Development Engineering and Utility Services, which resulted in a reduction of two administrative positions in Utility Services. These two positions were moved to Public Works Services, which supports both the General Fund and the Water and Wastewater Fund. This transfer of staff is addressed in the cost allocation amounts. With the elimination of four positions and the transfer of two positions, the total staff count for the General Fund has reduce by 2 since the FY24 budget had been approved.

Department Structure Changes

The positions responsible for Geographic Information System (GIS), originally under the Planning and Development Services department, have been moved to a new division under Informational Technology (IT) and reported as a separate budget. By moving GIS under IT, we are aligning similar departments to create a more cohesive and efficient technology environment. The Public Works Services was created from administrative positions under the Engineering department in the General Fund and Utility Admin in the Water and Wastewater Fund. This realignment of admin staff was done to better capture supportive tasks for both the General and the Waste and Wastewater Fund and to help us allocate costs between the two funds. Our Police department is divided into 5 separate divisions: Patrol, Criminal Investigations, Special Operations, Support Services, and Police - Admin. This was done to allow for efficient resource allocation, improved coordination, and greater transparency.

Personnel Counts by Department

Department	Positions			Full Time Equivalent (FTE)		
	FY23 Approved	FY24 Approved	FY25 Proposed	FY23 Approved	FY24 Approved	FY25 Proposed
General Fund						
City Manager's Office	12	13	13	11	12	12
People & Culture	6	8	8	6	8	8
Finance	17	18	17	17	18	17
Communications	8	8	8	7.5	7.5	7.5
Information Technology	10	11	11	10	11	11
GIS*	0	0	4	0	0	4
Planning & Development Services	14	14	13	13.5	13.5	12.5
Building Inspection	7	7	6	7	7	6
Engineering	19	19	9	19	19	9
Library	28	28	28	23.5	23.5	23.5
Court	7	7	7	6	6	6
PAWS	14	14	14	14	14	14
Police	142	145	144	140.5	143.5	142.5
Parks & Recreation	64	63	65	55	54	56
Field Operations	2	4	4	2	4	4
Streets	34	35	35	34	35	35
Fleet	4	4	4	4	4	4
Facilities Maintenance	8	8	7	7.5	7.5	7
Public Works Services*	0	0	12	0	0	12
Development Engineering**	16	13	8	16	13	8
Total General Fund	412	419	417	393.5	400.5	399
<i>*New Department, **Formerly called Development Services</i>						
Water Wastewater Fund						
Utility Services*	29	15	13	29	15	13
Utility Billing	0	6	6	0	6	6
Utility Engineering	0	9	9	0	9	9
Water Treatment	10	10	10	10	10	10
Water Distribution	24	24	24	24	24	24
Wastewater Collection	18	19	19	18	19	19
Wastewater Treatment	8	9	9	8	9	9
Total Water Wastewater Fund	89	92	90	89	92	90
<i>*Formerly called Utility Admin</i>						
Solid Waste Fund						
Solid Waste Services	1	1	1	1	1	1
Total Solid Waste Fund	1	1	1	1	1	1
Special Revenue Fund						
School Crossing Guard	6	6	6	6	6	6
Total Special Revenue Fund	6	6	6	6	6	6
Total Positions/FTEs	508	518	514	489.5	499.5	496

Tax Burden

The City of Pflugerville property tax burden on the owner of the average-valued homestead is:

Average Taxable Homestead Value

	FY24	FY25	Change
Average Taxable Homestead Value	\$342,157	\$364,433	\$22,276
Median Taxable	\$347,517	\$375,863	\$28,346
O & M Rate	\$0.2485	\$0.2530	\$0.0045
I & S (Debt) Rate	\$0.2877	\$0.2898	\$0.0021

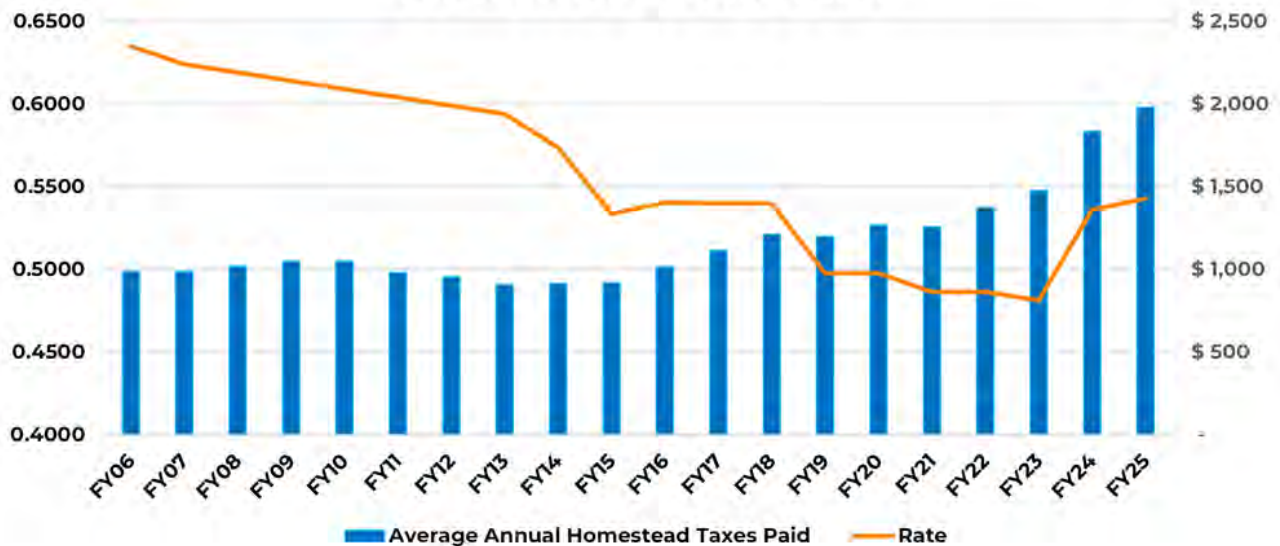
Amount Paid O & M	\$850.26	\$922.01	\$71.75
Amount Paid I & S	\$984.39	\$1,056.13	\$71.74
Total Paid	\$1,834.65	\$1,978.14	\$143.49

Tax Rates, Values, and Levies: 20 Years History

Fiscal Year	M & O	I & S	Rate	Value	Levy	Average Homestead Value	Average Annual Tax Levy
FY06	0.4199	0.2151	0.6350	1,408,716,503	8,945,350	155,391	986.73
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

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

Historical Tax Rate & Average Annual Homestead Taxes Paid



FUNDING SOURCES



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.

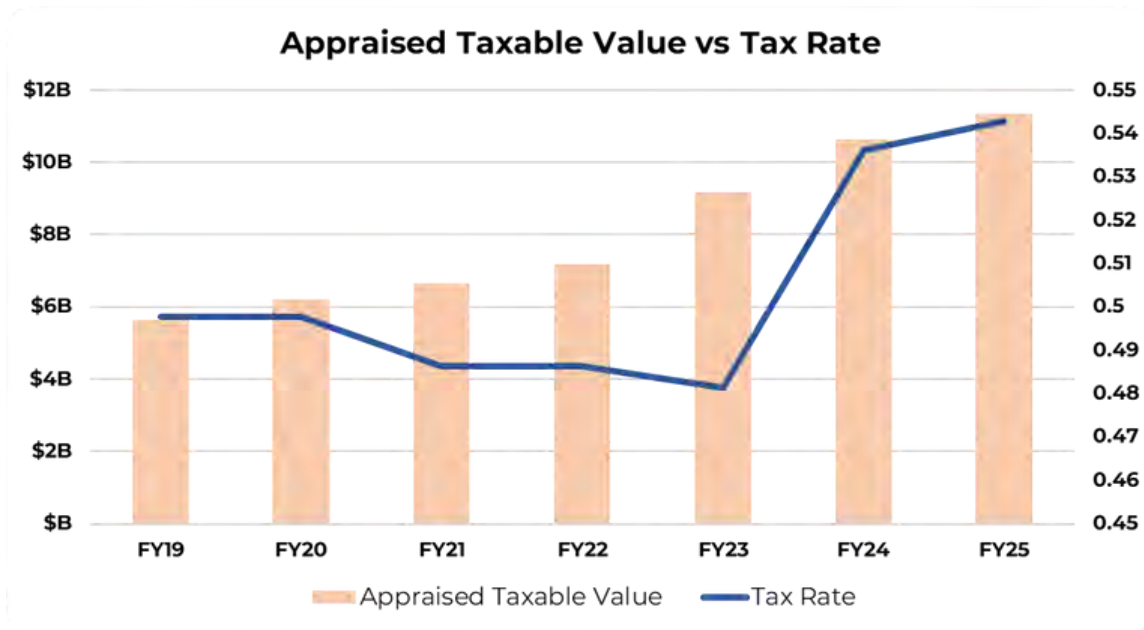
Property Tax

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 44% of General Fund Revenue. Net taxable values for the City of Pflugerville are certified by Travis and Williamson County Appraisal Districts. **Properties for FY25 (tax year 2024) show an appraised taxable value of \$11.9 billion, which is a 6.8% increase over the FY24 (tax year 2023). This amount includes \$601 million in TIRZ values.** The total appraised taxable value increase includes \$454 million from new properties added to the tax roll. Property values (excluding the TIRZ value) will generate \$28.5 million in General Fund budgeted revenue, which is 9.6% or \$2.5 million over the FY24 projected amount.

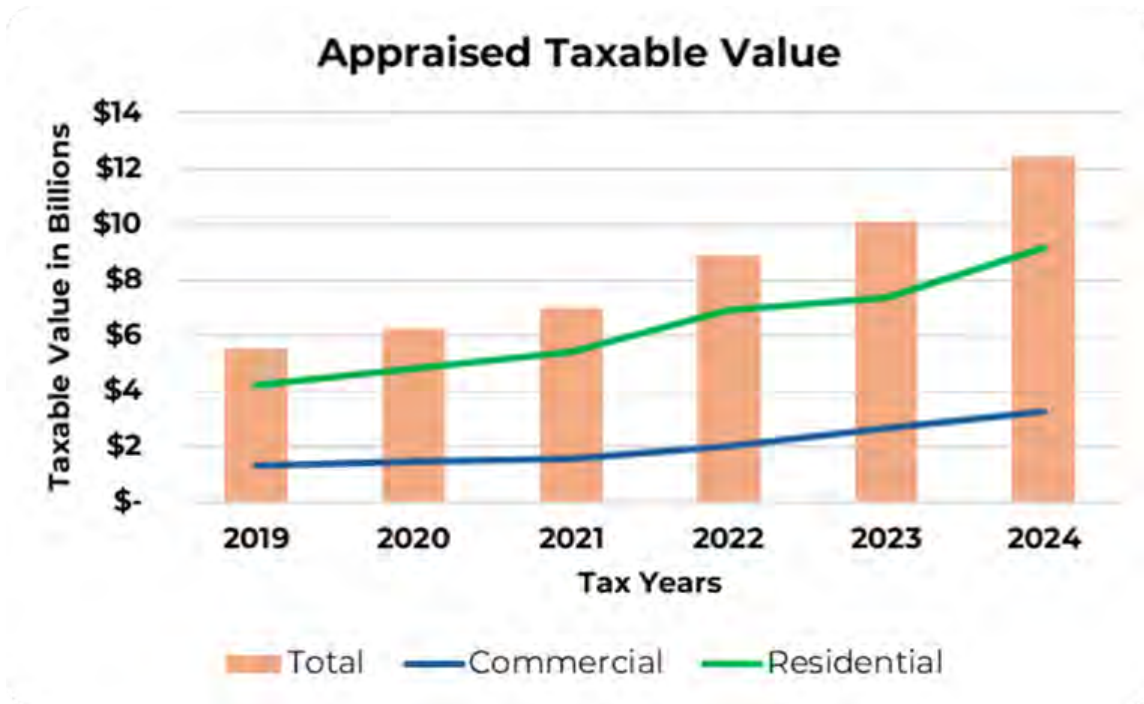
Property Tax Calculation	
	FY25 Tax Year 2024
TAX ROLL:	
Appraised Taxable Value (excl TIRZ)	\$ 11,332,123,312
Rate per \$100	0.5428
Total Tax Levy	\$ 61,510,765
Percentage of Collections	99.3%
SUMMARY OF TAX COLLECTIONS:	
Current Tax	\$ 61,080,190
Delinquent Tax	\$ 56,500
Penalty and Interest	\$ 45,240
TOTAL TAX COLLECTIONS	\$ 61,181,930

Property Tax Distribution			
	TAX RATE	PERCENT OF TOTAL	TAX REVENUE
GENERAL FUND			
Current Tax	\$0.2530	46.6%	\$ 28,469,580
Delinquent Tax			\$ 26,335
Penalty and Interest			\$ 21,086
Total General Fund	0.2530	46.6%	\$ 28,517,001
DEBT SERVICE FUND			
Current Tax	\$0.2898	53.4%	\$ 32,610,610
Delinquent Tax			\$ 30,165
Penalty and Interest			\$ 24,154
Total Debt Service Fund	0.2898	53.4%	\$ 32,664,929

Property Tax History

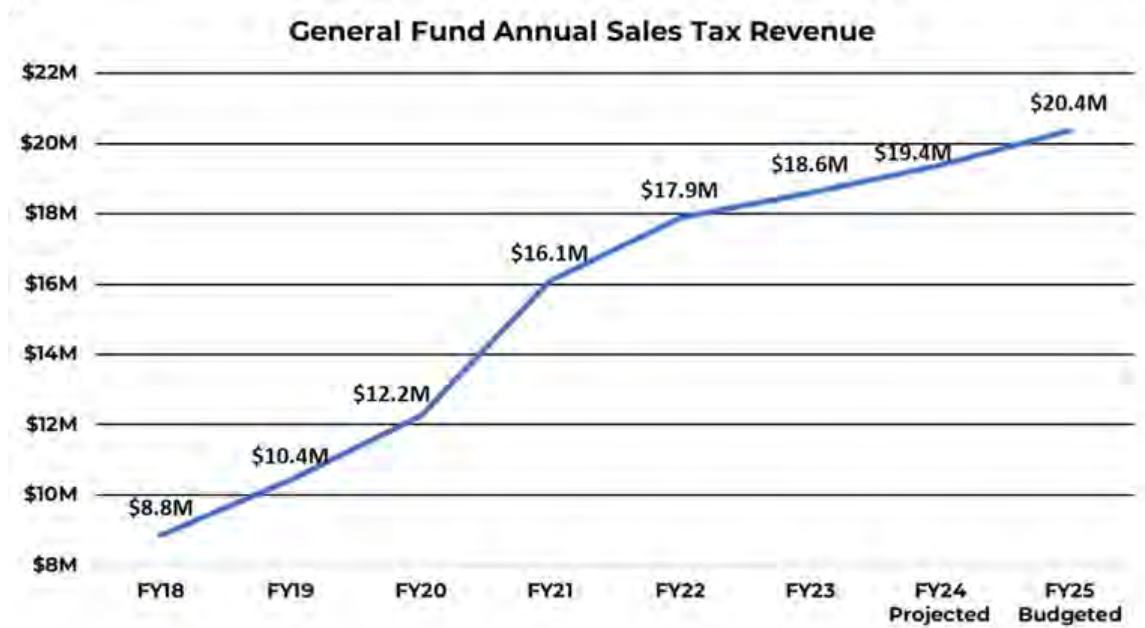


The appraised taxable value as determined by Travis and Williamson Appraisal Districts is made up of residential and commercial properties. The distribution is 74% residential and 26% commercial. The chart below shows the growth in appraised taxable value by property type.



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 31% of the General Fund Revenue. Sales tax revenue has experienced steady growth over the last 8 years. This growth continued even through the COVID-19 pandemic, averaging 19% growth from FY18 to FY22. The growth dropped to 4% in FY23 but is starting to climb during FY24. Because this funding source can be volatile, a conservative budget approach is used. The FY24 projections show it to exceed the FY24 budget by \$341,430. The FY25 budget is being set at a conservative 5% over the FY24 projections, at \$20,365,250, which is in line with current trends.



FUND SUMMARIES



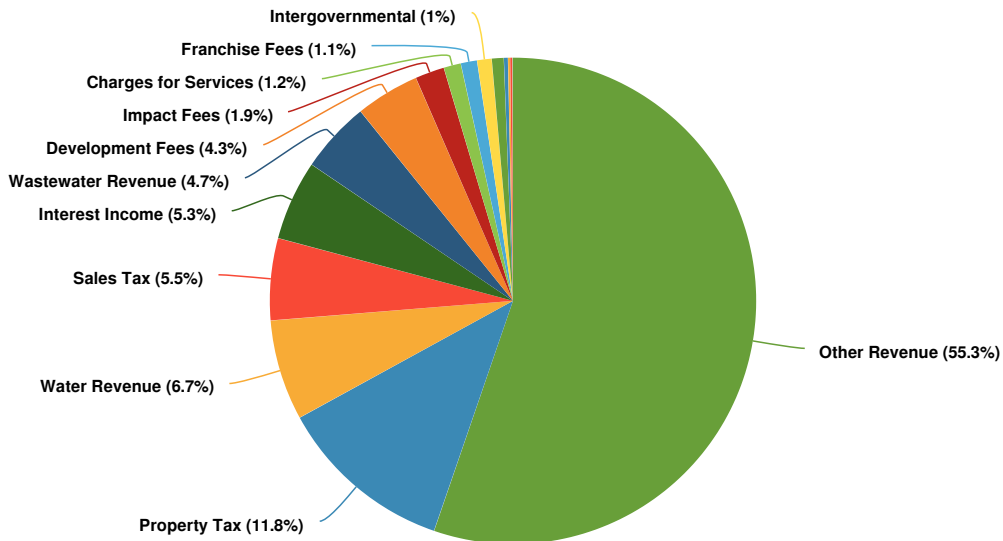
City of Pflugerville | Fiscal Year 2025 Proposed Budget

Consolidated All Fund Summary

	Fund Balance 10/1/2023	Projected Revenues FY24	Projected Expenses FY24	Fund Balance 10/1/2024	Proposed Revenues FY25	Proposed Expenses FY25	Fund Balance 9/30/2025
Governmental Funds							
General	\$ 24,481,268	\$ 66,861,890	\$ 64,681,744	\$ 26,661,414	\$ 65,098,318	\$ 69,179,939	\$ 22,579,793
Debt Service	\$ 7,799,022	\$ 37,470,188	\$ 35,290,843	\$ 9,978,367	\$ 39,871,566	\$ 41,865,480	\$ 7,984,453
Special Revenue Funds							
Hotel Occupancy Tax	\$ 985,351	\$ 1,245,000	\$ 844,946	\$ 1,385,405	\$ 1,295,000	\$ 1,038,000	\$ 1,642,405
Municipal Court	\$ 203,884	\$ 61,700	\$ 41,500	\$ 224,084	\$ 59,700	\$ 65,500	\$ 218,284
Public Safety	\$ 154,800	\$ 134,746	\$ 179,421	\$ 110,125	\$ 81,500	\$ 174,500	\$ 17,125
American Rescue Plan Act	\$ 4,669,409	\$ 160,000	\$ 1,924,939	\$ 2,904,470	\$ 7,350	\$ 2,911,820	\$ -
TIRZ #1	\$ 4,161,061	\$ 3,503,671	\$ 2,320,646	\$ 5,344,086	\$ 4,244,644	\$ 2,358,710	\$ 7,230,020
Public Improvement Districts	\$ 38,432	\$ 323,850	\$ 50,000	\$ 312,282	\$ 2,588,955	\$ 50,000	\$ 2,851,237
Public Educational Government	\$ 23,146	\$ 66,500	\$ 33,800	\$ 55,846	\$ 69,000	\$ 41,953	\$ 82,893
Enterprise Funds							
Water & Wastewater	\$ 17,849,935	\$ 50,972,794	\$ 50,805,063	\$ 18,017,666	\$ 64,730,538	\$ 57,030,060	\$ 25,718,144
Solid Waste	\$ 1,105,096	\$ 5,891,300	\$ 6,089,450	\$ 906,946	\$ 6,140,000	\$ 6,140,000	\$ 906,946
Capital Projects Funds							
General Fund CIP	\$ 468,845,300	\$ 37,144,000	\$ 47,728,430	\$ 458,260,870	\$ 127,152,275	\$ 342,009,304	\$ 243,403,841
Utility CIP	\$ 88,917,029	\$ 131,903,799	\$ 112,200,934	\$ 108,619,894	\$ 234,600,000	\$ 317,582,806	\$ 25,637,088
Component Unit Fund							
PCDC*	\$ 23,991,696	\$ 14,681,096	\$ 9,450,874	\$ 29,221,918	\$ 12,180,566	\$ 19,337,202	\$ 22,065,282
All Funds	\$ 643,225,429	\$ 350,420,534	\$ 331,642,590	\$ 662,003,373	\$ 558,119,412	\$ 859,785,274	\$ 360,337,511

*Pflugerville Community Development Corporation

All Funds Revenues by Source



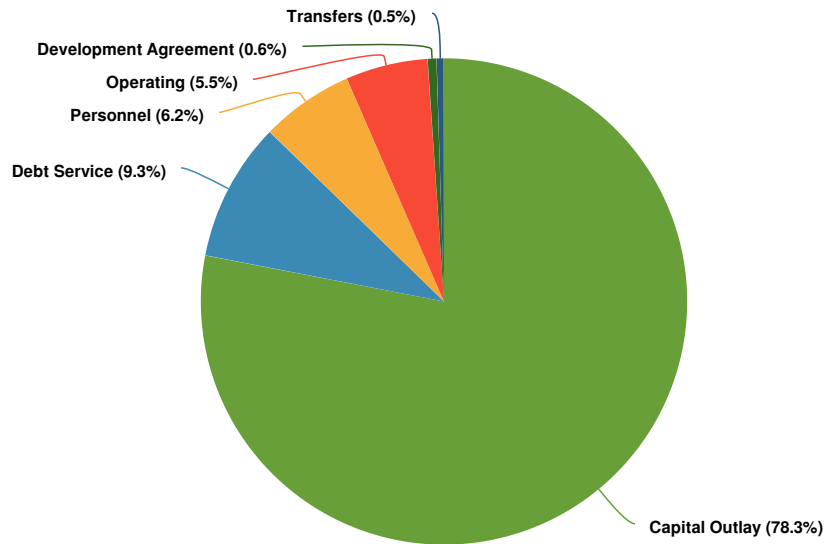
The FY25 budget reflects a 59% increase in revenue over the FY24 projected. Of this increase, 13% is from increased tax revenue. The remaining 51% is from debt-related revenue to deliver various types of infrastructure, including parks and streets. The Development Fees include a transfer of Traffic Impact Analysis funds totaling \$18.8 million along with another \$150 thousand in Tree funds. The Other Revenue includes \$306 million in future bond proceeds that will be used to fund projects included in the Capital Improvement Program.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Revenue Source					
Property Tax	\$45,926,664	\$59,641,942	\$58,361,065	\$65,618,548	12.4%
Sales Tax	\$27,902,968	\$28,639,388	\$28,980,818	\$30,428,469	5%
Franchise Fees	\$5,775,547	\$5,998,059	\$5,998,000	\$6,022,300	0.4%
Other Taxes	\$1,364,359	\$1,380,000	\$1,408,250	\$1,467,660	4.2%
Development Fees	\$4,567,946	\$4,426,467	\$5,692,403	\$23,747,127	317.2%
Fines and Fees	\$717,304	\$487,100	\$740,830	\$751,500	1.4%
Recreational	\$752,234	\$785,000	\$775,000	\$820,000	5.8%
Economic Dev Incentives	\$2,638,439	\$3,690,963	\$3,655,779	\$4,461,752	22%
Impact Fees	\$9,867,539	\$13,517,118	\$16,765,000	\$10,800,000	-35.6%
Water Revenue	\$26,634,118	\$29,950,704	\$28,736,000	\$37,330,716	29.9%
Wastewater Revenue	\$16,658,984	\$23,591,018	\$20,800,000	\$26,440,106	27.1%
Charges for Services	\$10,624,238	\$7,426,817	\$6,201,378	\$6,453,000	4.1%
Interest Income	\$19,374,334	\$3,302,568	\$37,011,495	\$29,628,304	-19.9%
Other Revenue	\$338,603,338	\$116,743,332	\$125,867,126	\$308,471,457	145.1%
Intergovernmental	\$3,335,350	\$5,680,620	\$5,377,367	\$5,428,473	1%
Transfer	\$1,521,605	\$4,157,023	\$4,050,023	\$250,000	-93.8%

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Total Revenue Source:	\$516,264,967	\$309,418,119	\$350,420,534	\$558,119,412	59.3%

All Funds Expenditures by Expense Type

Budgeted Expenditures by Expense Type All Funds Expenditures by Expense Type



The FY25 budget includes \$504 million more in expenditures for capital projects. The FY25 budget increased 13% over the FY24 projections when the capital expenditures are excluded and 6% of that is debt service.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel	\$45,270,228	\$48,450,892	\$48,408,540	\$53,123,317	9.7%
Operating	\$53,256,347	\$47,519,657	\$41,152,225	\$47,201,120	14.7%
Transfers	\$1,518,555	\$6,907,023	\$3,407,023	\$4,207,000	23.5%
Development Agreement	\$4,071,017	\$4,341,000	\$3,460,625	\$5,101,000	47.4%
Debt Service	\$41,989,985	\$66,022,860	\$66,042,155	\$79,809,296	20.8%
Cost Allocation	\$0	\$0	\$0	-\$3,099,999	N/A
Capital Outlay	\$83,466,596	\$462,390,903	\$169,172,022	\$673,443,540	298.1%
Total Expense Objects:	\$229,572,729	\$635,632,334	\$331,642,589	\$859,785,274	159.3%



General 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 Legal Services, Finance, People and Culture, Communications, Information Technology, GIS, City Manager's Office, Development Services Administration, Building Inspection, Planning, Engineering, Library, Municipal Court, Pflugerville Animal Welfare Services, Police, Parks and Recreation, Street and Drainage, Fleet, and Facility Maintenance departments.

Summary

The General Fund Summary section includes revenue summary information, expenditure summary information, and departmental detail information for the FY25 proposed budget, while providing a comparison to FY24 year-end budget projections. Additional expenditure details are reported within the departmental pages.

The City of Pflugerville is proposing \$65.1 million of revenue in FY25, which represents an increase of 4% over the FY24 projected amount adjusted for the exclusion of a legal settlement and the cost allocation transfer from the Utility Funds. The transfer listed in the General Fund Revenue by Source is the cost allocation amount. In FY24, the Development Fees included a transfer from Parkland funds of \$1.5 million to fund regional park improvements and \$65 thousand from Tree funds. In the FY25 budget, Development Fees include a transfer from Tree Funds of \$150 thousand and a transfer to the General Fund Capital Fund of \$1 million.

Budgeted operating expenditures are proposed to increase by 7% over the prior year's projected amount to \$69.2 million. This budget is balanced with recurring revenue that equals recurring operating expenses. There are increases in certain expense categories but are offset by the Utility Funds cost allocation credit. This is an accounting change from the previous year. This increase includes a \$1 million dollar transfer to the General Fund Capital Projects Fund to use available excess fund balance towards capital projects.

The General Fund must maintain, at a minimum, 25% of Operating Expenditures in Fund Balance reserves. Based on the ending fund balances represented below, the General Fund will have a 35% reserve at the end of FY25. The decrease in the fund balance from FY24 projected to FY25 ending, comes from the use of excess fund balance on one-time capital projects, vehicle and equipment replacements, and capital improvement projects. As credit rating agencies look closely at cash reserves, the City has a target reserve amount of 35%.

City of Pflugerville | Fiscal Year 2025 Proposed Budget

General Fund Summary

	FY23 Actuals	FY24 Amended Budget	FY24 Projected	FY25 Budgeted
Beginning Fund Balance	\$ 29,769,774	\$ 32,858,998	\$ 24,481,268	\$ 26,661,415
Revenue	\$ 63,729,593	\$ 65,359,485	\$ 66,861,890	\$ 65,098,318
Operating Expenditures				
Personnel Services	\$ 37,157,761	\$ 38,809,456	\$ 38,746,765	\$ 43,460,612
Operating Expenditures	\$ 17,141,453	\$ 21,361,448	\$ 19,210,708	\$ 23,137,705
Economic Development/TIRZ	\$ 1,590,447	\$ 5,000,000	\$ 1,600,000	\$ 1,600,000
Debt Service	\$ 585,763	\$ 500,000	\$ 519,300	\$ -
Cost Allocation	\$ -	\$ -	\$ -	\$ (3,099,999)
Total Operating Expenditures	\$ 56,475,424	\$ 65,670,904	\$ 60,076,773	\$ 65,098,318
Surplus (Deficiency) of Over (Under) Expenditures	\$ 7,254,169	\$ (311,419)	\$ 6,785,117	\$ -
Non-Operating Expenditures				
Capital Outlay and One-Time	\$ 2,043,954	\$ 4,843,981	\$ 4,604,970	\$ 3,081,621
Transfer to Capital Reserves	\$ 10,498,721	\$ -	\$ -	\$ 1,000,000
Total Non-Operating Expenditures	\$ 12,542,675	\$ 4,843,981	\$ 4,604,970	\$ 4,081,621
Total Operating & Non-Operating Expenditure	\$ 69,018,099	\$ 70,514,885	\$ 64,681,743	\$ 69,179,939
Ending Fund Balance	\$ 24,481,268	\$ 27,703,598	\$ 26,661,415	\$ 22,579,794
Fund Balance Reserve %	43%	42%	44%	35%

General Fund Revenue by Source

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Revenue Source					
Property Tax	\$25,155,503	\$27,769,544	\$26,015,000	\$28,517,000	9.6%
Sales Tax	\$18,611,466	\$19,055,370	\$19,396,800	\$20,365,250	5%
Franchise Fees	\$5,775,547	\$5,998,059	\$5,998,000	\$6,022,300	0.4%
Other Taxes	\$175,951	\$160,000	\$188,250	\$197,660	5%
Development Fees	\$4,016,869	\$4,426,467	\$5,687,403	\$4,900,000	-13.8%
Fines and Fees	\$587,793	\$376,900	\$611,330	\$622,000	1.7%
Recreational	\$752,234	\$785,000	\$775,000	\$820,000	5.8%
Economic Dev Incentives	\$427,108	\$477,617	\$427,108	\$427,108	0%
Charges for Services	\$106,424	\$150,000	\$0	\$0	0%
Interest Income	\$2,060,683	\$1,200,000	\$2,130,000	\$2,000,000	-6.1%
Other Revenue	\$1,881,385	\$413,000	\$1,206,600	\$522,000	-56.7%
Intergovernmental	\$1,057,788	\$640,505	\$626,376	\$705,000	12.6%
Transfer	\$3,120,843	\$3,907,023	\$3,800,023	\$0	-100%
Total Revenue Source:	\$63,729,594	\$65,359,485	\$66,861,890	\$65,098,318	-2.6%



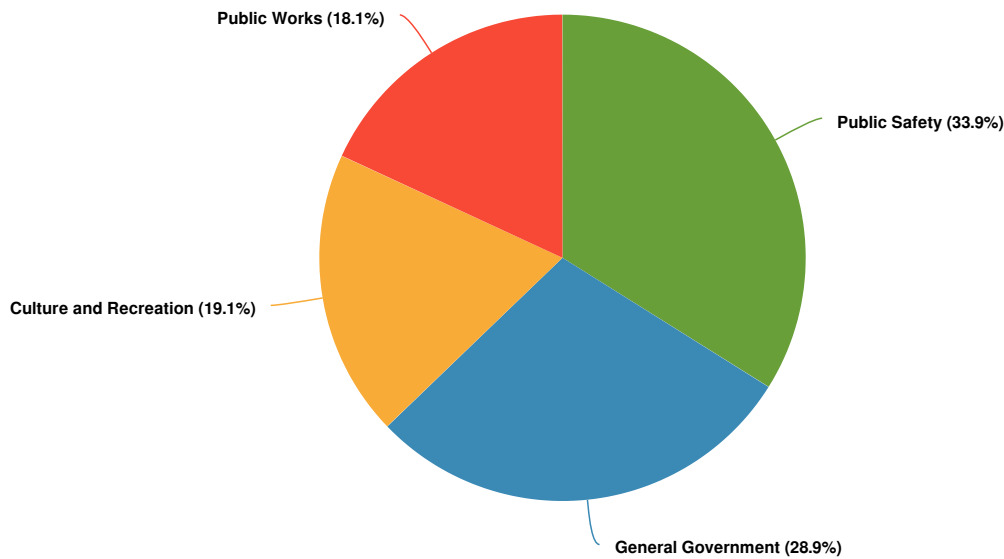
General Fund Expenditures by Function

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

The **Public Safety** category is made up of Police, Building Inspection, and PAWS.

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

Community Services is made up of the following departments: Parks and Recreation, and Library.



Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expenditures					
Operating	\$17,727,217	\$21,386,448	\$19,210,708	\$23,817,706	24%
Personnel	\$37,157,761	\$38,809,456	\$38,746,765	\$43,460,612	12.2%
Development Agreement	\$1,590,447	\$2,000,000	\$1,600,000	\$1,600,000	0%
Cost Allocation	\$0	\$0	\$0	-\$3,099,999	N/A
Capital Outlay	\$2,043,954	\$4,818,981	\$4,604,970	\$2,401,620	-47.8%
Transfers	\$10,498,721	\$3,000,000	\$0	\$1,000,000	N/A
Debt Service	\$0	\$500,000	\$519,300	\$0	-100%
Total Expenditures:	\$69,018,099	\$70,514,885	\$64,681,744	\$69,179,939	7%

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 \$39.9 million of revenue in FY25, which represents an 8.4% increase over the prior year. Budgeted expenditures are projected to increase by 18.6% or \$6.6 million to \$41.9 million. This total expenditure includes the estimated debt service payments for a 2025 Certificate of Obligation (CO) bond issuance of \$83 million. This amount is based on the future debt identified in the FY25-29 Capital Improvement Plan. The I&S (debt) tax rate calculation includes the draw-down of a portion of the available fund balance and the 2025 CO debt payments. The debt service details can be found in the debt service summary section of this document.

The property tax revenue total includes the Tax Increment Reinvestment Zone (TIRZ) contribution to debt service payments dedicated from those proceeds. The Intergovernmental revenue is a funding agreement with the Pflugerville Community Development Corporation to fund a portion of the Downtown East project.

General Fund Debt Services Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$5,325,988	\$7,799,022	\$7,799,022	\$9,978,367
Revenues				
Property Tax	\$20,750,761	\$31,872,398	\$32,022,715	\$34,513,093
Interest Income	\$648,075	\$250,000	\$800,000	\$700,000
Intergovernmental	\$694,052	\$4,647,473	\$4,647,473	\$4,658,473
Total Revenues:	\$22,092,887	\$36,769,871	\$37,470,188	\$39,871,566
Expenditures				
Debt Service	\$19,619,854	\$35,290,845	\$35,290,843	\$41,865,480
Total Expenditures:	\$19,619,854	\$35,290,845	\$35,290,843	\$41,865,480
Total Revenues Less Expenditures:	\$2,473,034	\$1,479,026	\$2,179,345	-\$1,993,914
Ending Fund Balance:	\$7,799,022	\$9,278,048	\$9,978,367	\$7,984,453



General Fund Capital Projects

The General Fund Capital Projects include all projects funded by 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.

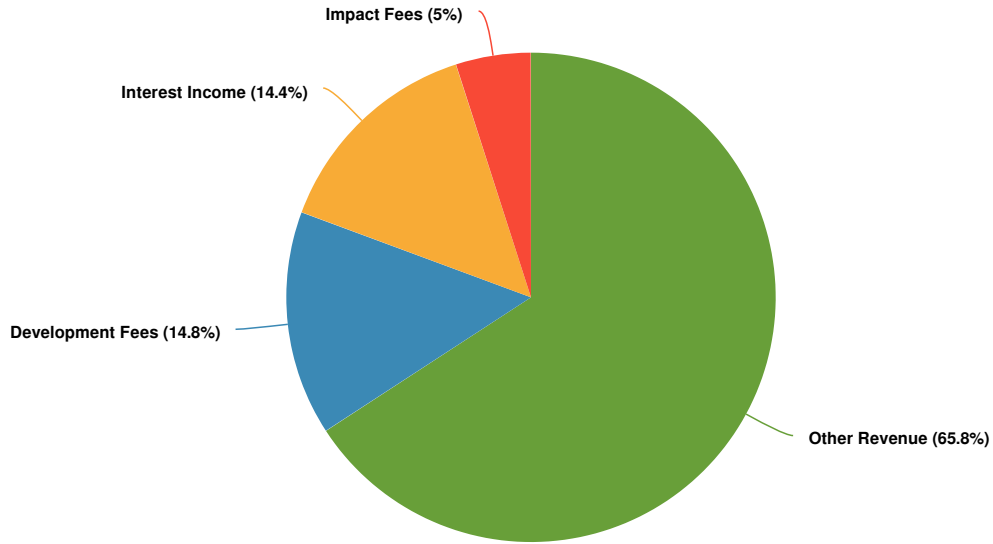
Summary

The General Fund Capital Projects funds are projecting \$127.2 million of revenue in FY25. Below is a breakdown by revenue source. The budgeted expenditures total \$342 million. This total represents the FY25 amount informed by the FY25-29 Capital Improvement Plan. Before FY24, the Roadway Impact Fees had been captured in the General Fund Capital Projects fund but are now reflected in a separate fund. This explains the absence of recorded amounts in the fund before FY24. A detail of the projects is located in the Capital Improvements section of this budget document.

General Fund Capital Projects Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$131,256,998	\$468,845,300	\$468,845,300	\$458,260,870
Revenues	\$360,379,440	\$1,000,000	\$37,144,000	\$127,152,275
Expenditures				
Operating	\$4,454,498	\$0	\$60,000	\$150,000
Capital Outlay	\$18,336,639	\$140,026,626	\$47,668,430	\$341,859,304
Total Expenditures:	\$22,791,137	\$140,026,626	\$47,728,430	\$342,009,304
Total Revenues Less Expenditures:	\$337,588,302	-\$139,026,626	-\$10,584,430	-\$214,857,029
Ending Fund Balance:	\$468,845,300	\$329,818,674	\$458,260,870	\$243,403,841

General Fund Capital Projects Revenues by Source



The FY25 revenue includes \$18.8 million from Traffic Impact Analysis fees, \$6.3 million from Roadway Impact Fees, and \$83 million in bond proceeds.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Revenue Source					
Development Fees	\$551,077	\$0	\$5,000	\$18,847,127	376,842.5%
Impact Fees	\$4,598,985	\$0	\$12,700,000	\$6,300,000	-50.4%
Interest Income	\$9,271,462	\$1,000,000	\$24,439,000	\$18,300,000	-25.1%
Other Revenue	\$335,456,114	\$0	\$0	\$83,705,148	N/A
Transfer	\$10,501,801	\$0	\$0	\$0	0%
Total Revenue Source:	\$360,379,440	\$1,000,000	\$37,144,000	\$127,152,275	242.3%



The purpose of this fund is to account for Hotel Occupancy Tax (HOT) funds 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 \$1.3 million of revenue in FY25, which represents a 6.1% increase over the prior year. Budgeted expenditures are projected to increase by 22.8% over FY24 projected amount to \$1.0 million in FY25.

Hotel Occupancy Tax Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$570,327	\$985,351	\$985,351	\$2,370,756
Revenues				
Other Taxes	\$1,188,408	\$1,220,000	\$1,220,000	\$1,270,000
Interest Income	\$987	\$0	\$25,000	\$25,000
Total Revenues:	\$1,189,395	\$1,220,000	\$1,245,000	\$1,295,000
Expenditures	\$774,371	\$1,014,000	\$844,946	\$1,038,000
Total Revenues Less Expenditures:	\$415,024	\$206,000	\$400,054	\$257,000
Ending Fund Balance:	\$985,351	\$1,191,351	\$1,385,405	\$2,627,756

Expenditures by Expense Type

Prior year budgets included the economic incentive payments required by various economic development agreements with local hotels and a small amount of marketing. During FY24, the City made a push to promote Pflugerville as a destination. The FY25 budget includes additional funds for promotion and marketing, public art projects, funding for special events, and administrative costs required to enforce and collect hotel occupancy tax.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating	\$81,477	\$389,000	\$219,946	\$413,000	87.8%
Development Agreement	\$692,894	\$625,000	\$625,000	\$625,000	0%
Total Expense Objects:	\$774,371	\$1,014,000	\$844,946	\$1,038,000	22.8%



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 their use and should be considered first before expending general funds.

Public Safety Special Revenue Comprehensive Summary

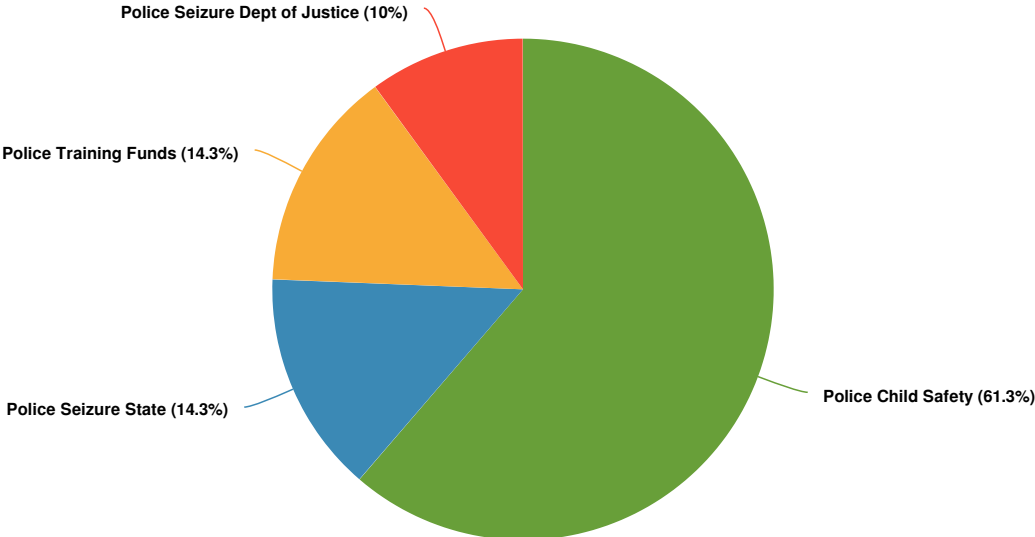
Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$166,061	\$154,800	\$154,800	\$110,125
Revenues	\$135,276	\$146,912	\$134,746	\$81,500
Expenditures	\$146,537	\$172,500	\$179,421	\$174,500
Total Revenues Less Expenditures:	-\$11,261	-\$25,588	-\$44,675	-\$93,000
Ending Fund Balance:	\$154,800	\$129,212	\$110,125	\$17,125

Revenue by Fund

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Police Seizure State	\$0	\$6,000	\$40,447	\$0	-100%
Police Seizure Dept of Justice	\$54,582	\$50,000	\$1,000	\$0	-100%
Police Seizure Treasury (IRS)	\$8	\$5,000	\$71	\$0	-100%
Police Child Safety	\$75,398	\$80,000	\$78,500	\$76,500	-2.5%
Police Training Funds	\$5,288	\$5,912	\$14,728	\$5,000	-66.1%
Total:	\$135,276	\$146,912	\$134,746	\$81,500	-39.5%



Public Safety Special Revenue Expenditures by Fund



Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Police Seizure State	\$0	\$6,000	\$43,552	\$25,000	-42.6%
Police Seizure Dept of Justice	\$27,881	\$50,000	\$20,000	\$17,500	-12.5%
Police Seizure Treasury (IRS)	\$0	\$5,000	\$4,369	\$0	-100%
Police Child Safety	\$111,563	\$107,000	\$107,000	\$107,000	0%
Police Training Funds	\$7,093	\$4,500	\$4,500	\$25,000	455.6%
Total:	\$146,537	\$172,500	\$179,421	\$174,500	-2.7%



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

Technology funds are used to offset software costs. In FY25, these funds are being used to offset the cost of upgrading to a new court ERP system. Security funds provide a bailiff for the court and other expenses to improve building security. These funds have accumulated over the years and will be used to offset capital security costs associated with the new City Hall project. Efficiency funds cover staff training costs and various operational items for the court. Truancy funds are used to offset personnel costs.

Municipal Court Special Revenue Comprehensive Summary

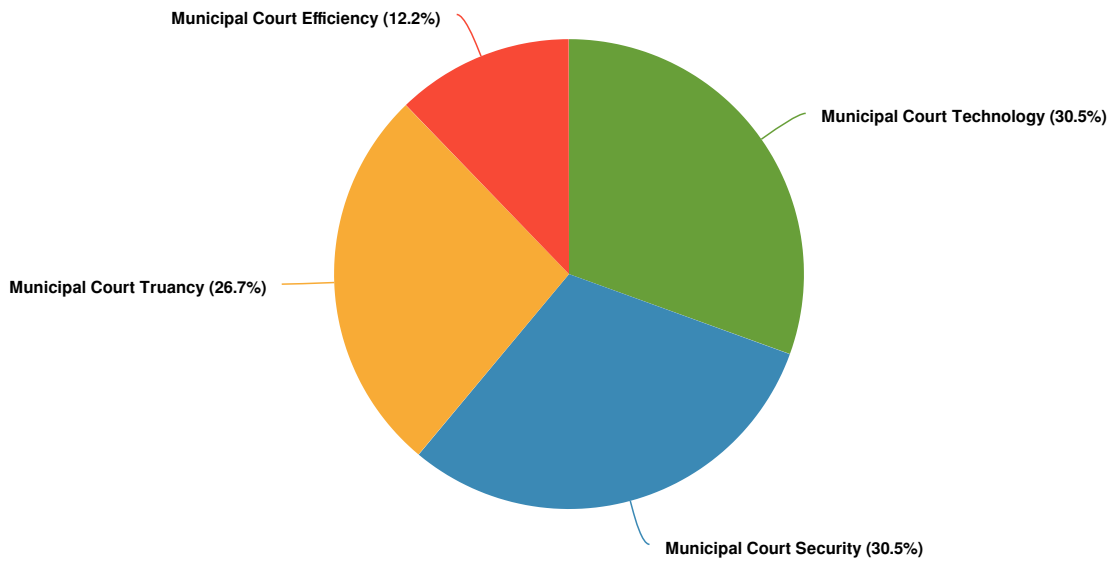
Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$168,314	\$203,884	\$203,884	\$224,084
Revenues	\$54,113	\$30,200	\$61,700	\$59,700
Expenditures	\$18,543	\$49,082	\$41,500	\$65,500
Total Revenues Less Expenditures:	\$35,570	-\$18,882	\$20,200	-\$5,800
Ending Fund Balance:	\$203,884	\$185,002	\$224,084	\$218,284

Revenue by Fund

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Municipal Court Technology	\$13,355	\$12,600	\$14,100	\$14,000	-0.7%
Municipal Court Security	\$15,920	\$12,600	\$21,000	\$20,500	-2.4%
Municipal Court Efficiency	\$7,216	\$5,000	\$7,900	\$7,700	-2.5%
Municipal Court Truancy	\$17,622	\$0	\$18,700	\$17,500	-6.4%
Total:	\$54,113	\$30,200	\$61,700	\$59,700	-3.2%

Municipal Court Special Revenue Expenditures by Fund

2025 Expenditures by Fund



Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Municipal Court Technology	\$14,230	\$14,842	\$0	\$20,000	N/A
Municipal Court Security	\$0	\$26,240	\$20,000	\$20,000	0%
Municipal Court Efficiency	\$4,313	\$8,000	\$3,000	\$8,000	166.7%
Municipal Court Truancy	\$0	\$0	\$18,500	\$17,500	-5.4%
Total:	\$18,543	\$49,082	\$41,500	\$65,500	57.8%



Public Educational Government

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

Public Educational Government Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$20,069	\$23,146	\$23,146	\$55,846
Revenues				
Interest Income	\$214	\$0	\$4,500	\$4,000
Intergovernmental	\$62,270	\$40,000	\$62,000	\$65,000
Total Revenues:	\$62,484	\$40,000	\$66,500	\$69,000
Expenditures				
Operating	\$59,406	\$33,800	\$33,800	\$41,953
Total Expenditures:	\$59,406	\$33,800	\$33,800	\$41,953
Total Revenues Less Expenditures:	\$3,077	\$6,200	\$32,700	\$27,047
Ending Fund Balance:	\$23,146	\$29,346	\$55,846	\$82,893



The purpose of this fund is to account for revenue and expenditures related to funding received from the federal government through the American Rescue Plan Act.

Summary

These funds are being used toward eligible projects and those expenditures must be obligated by December 31, 2024. The City is projecting that all funds will be expended by the end of FY25.

American Rescue Plan Act (ARPA) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$4,855,072	\$4,669,409	\$4,669,409	\$2,904,470
Revenues				
Interest Income	\$0	\$0	\$160,000	\$7,350
Intergovernmental	\$873,276	\$0	\$0	\$0
Total Revenues:	\$873,276	\$0	\$160,000	\$7,350
Expenditures				
Personnel	\$26,676	\$0	\$0	\$0
Operating	\$914,897	\$870,000	\$655,000	\$45,000
Capital Outlay	\$117,366	\$3,270,000	\$1,269,939	\$2,866,820
Total Expenditures:	\$1,058,939	\$4,140,000	\$1,924,939	\$2,911,820
Total Revenues Less Expenditures:	-\$185,663	-\$4,140,000	-\$1,764,939	-\$2,904,470
Ending Fund Balance:	\$4,669,409	\$529,409	\$2,904,470	\$0

American Rescue Plan Act (ARPA) Funding Allocation		
<u>Council Date</u>	<u>All Projects Description</u>	<u>Amount</u>
05/28/2024	Enterprise Resource Planning (ERP)	\$ 950,000
05/28/2024	Voice Over IP, Cisco Phones	\$128,341
05/28/2024	Small Business Grants	\$730,000
05/28/2024	Police Department Generator	\$228,963
05/28/2024	Paved Trails ADA Program	\$171,117
06/28/2022	Unpaved Trails ADA Program	\$60,000
06/28/2022	Public Right-of-Way Sidewalk ADA	\$100,000
06/28/2022	1849 Park Phase 1 Funding Gap: Lights	\$595,000
06/28/2022	1849 Park Phase 1 Funding Gap: Parking	\$1,500,000
06/28/2022	Annual Trail Connectivity	\$85,000
05/28/2024	Fiber Ring (Wilbarger WWTP)	\$65,000
05/28/2024	Permitting Software	\$603,026
11/14/2023	Pfood Pfairness Program	\$100,000
05/28/2024	Traffic Signal Preemption	\$750,200
05/28/2024	Wilbarger Creek Park shade covering	<u>\$73,792</u>
Total Allocated/Received		\$6,140,439

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



**Tax
Increment
Reinvestment
Zone 1**

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. 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 \$4.2 million of revenue in FY25, which represents a 24% increase over the prior year. Budgeted expenditures include administrative and legal fees, and debt service payments.

Tax Increment Reinvestment Zone 1 Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$2,879,820	\$4,161,061	\$4,161,061	\$5,344,086
Revenues				
Economic Dev Incentives	\$2,211,331	\$3,213,346	\$3,228,671	\$4,034,644
Interest Income	\$169,353	\$210,000	\$275,000	\$210,000
Total Revenues:	\$2,380,684	\$3,423,346	\$3,503,671	\$4,244,644
Expenditures				
Operating	\$506,754	\$477,617	\$525,617	\$510,617
Debt Service	\$592,688	\$1,795,029	\$1,795,029	\$1,848,093
Total Expenditures:	\$1,099,442	\$2,272,646	\$2,320,646	\$2,358,710
Total Revenues Less Expenditures:	\$1,281,241	\$1,150,700	\$1,183,025	\$1,885,934
Ending Fund Balance:	\$4,161,061	\$5,311,761	\$5,344,086	\$7,230,020



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

Summary

Public Improvement Districts Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$31,782	\$38,432	\$38,432	\$312,282
Revenues				
Property Tax	\$20,400	\$0	\$323,350	\$2,588,455
Interest Income	\$132	\$0	\$500	\$500
Intergovernmental	\$36,171	\$0	\$0	\$0
Total Revenues:	\$56,703	\$0	\$323,850	\$2,588,955
Expenditures				
Operating	\$20,018	\$0	\$50,000	\$50,000
Total Expenditures:	\$20,018	\$0	\$50,000	\$50,000
Total Revenues Less Expenditures:	\$36,685	\$0	\$273,850	\$2,538,955
Ending Fund Balance:	\$68,467	\$38,432	\$312,282	\$2,851,237

Revenue by Fund

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Meadowlark PID					
Intergovernmental	\$13,000	\$0	\$0	\$0	0%
Total Meadowlark PID:	\$13,000	\$0	\$0	\$0	0%
Martin Tract PID					
Property Tax	\$20,400	\$0	\$323,350	\$324,200	0.3%
Interest Income	\$132	\$0	\$500	\$500	0%
Intergovernmental	\$23,000	\$0	\$0	\$0	0%
Total Martin Tract PID:	\$43,532	\$0	\$323,850	\$324,700	0.3%
Lakeside Meadows PID					
Property Tax	\$0	\$0	\$0	\$2,264,255	N/A
Intergovernmental	\$171	\$0	\$0	\$0	0%
Total Lakeside Meadows PID:	\$171	\$0	\$0	\$2,264,255	N/A
Total:	\$56,703	\$0	\$323,850	\$2,588,955	699.4%

Public Improvement Districts Expenditures by Fund

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Meadowlark PID					
Operating	\$2,016	\$0	\$0	\$0	0%
Total Meadowlark PID:	\$2,016	\$0	\$0	\$0	0%
Martin Tract PID					
Operating	\$17,751	\$0	\$25,000	\$25,000	0%
Total Martin Tract PID:	\$17,751	\$0	\$25,000	\$25,000	0%
Lakeside Meadows PID					
Operating	\$251	\$0	\$25,000	\$25,000	0%
Total Lakeside Meadows PID:	\$251	\$0	\$25,000	\$25,000	0%
Total:	\$20,018	\$0	\$50,000	\$50,000	0%



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: Utility Billing, Utility Services, Water Treatment, Water Distribution, Wastewater Collection, and Wastewater Treatment.

Summary

This fund is projecting \$64.7 million of revenue in FY25, which represents a 27% increase over the prior year's projected amount. Budgeted expenditures are projected to increase by 12.3% or \$6.2 million in FY25. This fund is supported by utility water and wastewater rates that are evaluated annually to confirm growth projections, operating expenditures, and debt obligations. This budget reflects rate increases that are reflected in the Master Fee Schedule and will go into effect October 1, 2024.

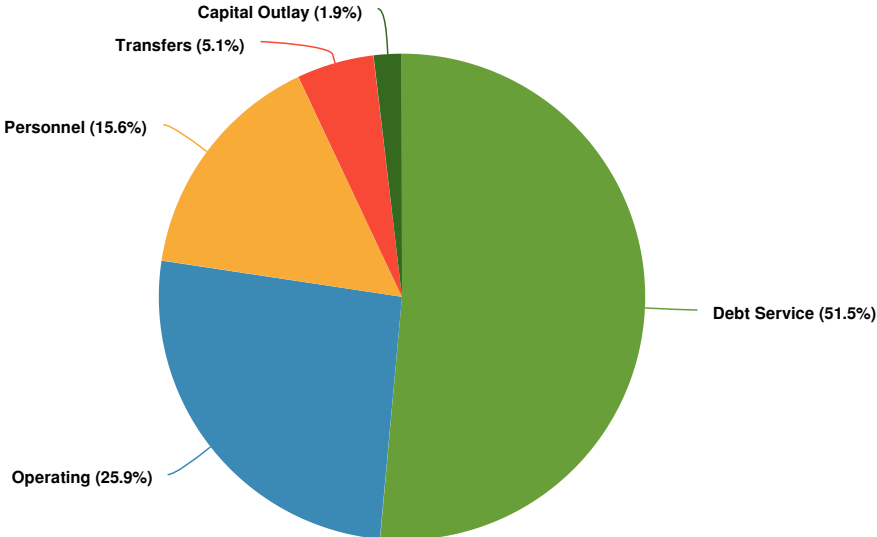
Water and Wastewater Fund Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$7,463,560	\$17,849,935	\$17,849,935	\$18,017,666
Revenues	\$47,147,515	\$54,369,491	\$50,972,794	\$64,730,538
Expenditures	\$36,761,139	\$54,275,862	\$50,805,063	\$57,030,060
Total Revenues Less Expenditures:	\$10,386,375	\$93,629	\$167,731	\$7,700,478
Ending Fund Balance:	\$17,849,935	\$17,943,564	\$18,017,666	\$25,718,144

Revenues by Source

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Revenue Source					
Water Revenue	\$26,634,118	\$29,950,704	\$28,736,000	\$37,330,716	29.9%
Wastewater Revenue	\$16,658,984	\$23,591,018	\$20,800,000	\$26,440,106	27.1%
Charges for Services	\$2,836,549	\$301,053	\$330,078	\$333,000	0.9%
Interest Income	\$649,311	\$200,000	\$280,000	\$300,000	7.1%
Other Revenue	\$347,566	\$76,716	\$576,716	\$76,716	-86.7%
Intergovernmental	\$20,987	\$0	\$0	\$0	0%
Transfer	\$0	\$250,000	\$250,000	\$250,000	0%
Total Revenue Source:	\$47,147,515	\$54,369,491	\$50,972,794	\$64,730,538	27%

Water and Wastewater Expenditures by Expense Type



Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel	\$7,310,325	\$8,844,358	\$8,864,000	\$8,898,464	0.4%
Operating	\$18,720,709	\$16,574,708	\$13,713,952	\$14,788,038	7.8%
Transfers	-\$9,202,368	\$3,634,912	\$3,134,912	\$2,934,889	-6.4%
Debt Service	\$19,932,473	\$22,042,164	\$22,042,164	\$29,345,679	33.1%
Capital Outlay	\$0	\$3,179,720	\$3,050,034	\$1,062,990	-65.1%
Total Expense Objects:	\$36,761,139	\$54,275,862	\$50,805,063	\$57,030,060	12.3%



The Utility Fund Capital Projects funds include all projects funded by available Utility Fund Balance 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 Fund Capital Projects funds are projecting \$234.6 million of revenue in FY25. The revenue is from debt issued through the Environmental Protection Agency under WIFIA funding, Texas Water Development Board funding, or Certificates of Obligation. The budgeted expenditures total \$317.6 million. This total represents the FY25 amount informed by the FY25-29 Capital Improvement Plan.

Utility Capital Projects Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$153,308,812	\$88,917,029	\$88,917,029	\$108,619,894
Revenues				
Impact Fees	\$5,268,553	\$13,517,118	\$4,065,000	\$4,500,000
Interest Income	\$5,204,593	\$0	\$7,524,000	\$6,850,000
Other Revenue	\$0	\$115,000,000	\$120,314,799	\$223,250,000
Transfer	-\$12,101,039	\$0	\$0	\$0
Total Revenues:	-\$1,627,893	\$128,517,118	\$131,903,799	\$234,600,000
Expenditures				
Operating	\$1,470,783	\$0	\$75,000	\$500,000
Capital Outlay	\$61,293,108	\$308,711,516	\$112,125,934	\$317,082,806
Total Expenditures:	\$62,763,890	\$308,711,516	\$112,200,934	\$317,582,806
Total Revenues Less Expenditures:	-\$64,391,783	-\$180,194,398	\$19,702,865	-\$82,982,806
Ending Fund Balance:	\$88,917,029	-\$91,277,369	\$108,619,894	\$25,637,088



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 recycling center's operation, which provides residents a location to drop off various recyclable items including brush, scrap metal, refrigerant units, cardboard and paper, automotive fluids, and batteries.

Summary

This fund is projecting \$6.1 million of revenue in FY25, with the same amount of expenditures. The third-party solid waste provider submitted a rate increase in line with contractual allowances. This fund was able to absorb this increase in rates without passing this increase on to the customers. The revenue received through the solid waste rates generates enough revenue to cover the administrative costs along with a franchise fee to the general fund and water wastewater fund.

Solid Waste Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$1,600,443	\$1,105,096	\$1,105,096	\$2,012,042
Revenues				
Charges for Services	\$7,681,265	\$6,975,764	\$5,871,300	\$6,120,000
Interest Income	\$0	\$0	\$20,000	\$20,000
Other Revenue	\$92	\$0	\$0	\$0
Intergovernmental	\$534,768	\$0	\$0	\$0
Total Revenues:	\$8,216,125	\$6,975,764	\$5,891,300	\$6,140,000
Expenditures				
Personnel	\$43,616	\$58,308	\$40,505	\$60,857
Operating	\$8,559,783	\$6,634,116	\$5,685,684	\$5,914,032
Transfers	\$108,073	\$165,111	\$165,111	\$165,111
Capital Outlay	\$0	\$200,000	\$198,150	\$0
Total Expenditures:	\$8,711,472	\$7,057,535	\$6,089,450	\$6,140,000
Total Revenues Less Expenditures:	-\$495,347	-\$81,771	-\$198,150	\$0
Ending Fund Balance:	\$1,105,096	\$1,023,325	\$906,946	\$2,012,042



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

The FY25 budget is projecting \$12.2 million in revenue, which represents a 17% decrease over the prior year projections. This decrease is only due to the land sale of \$2.8 million in 2024. Sales tax represents 85% 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 5% sales tax growth over the FY24 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 114% reserve over operating expenditures.

Pflugerville Community Development Corporation (PCDC) Comprehensive Summary

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted
Beginning Fund Balance:	\$18,981,735	\$23,991,696	\$23,991,696	\$29,221,918
Revenues	\$11,573,612	\$11,273,290	\$14,681,096	\$12,180,566
Expenditures	\$6,563,651	\$11,780,396	\$9,450,874	\$19,337,202
Total Revenues Less Expenditures:	\$5,009,961	-\$507,106	\$5,230,222	-\$7,156,636
Ending Fund Balance:	\$23,991,696	\$23,484,590	\$29,221,918	\$22,065,282

Revenues by Source

The FY24 Projected amounts show the water lease payment broken out by principle and interest. The Other Revenue line reflects proceeds from the sale of land at \$2.8 million.

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Revenue Source					
Sales Tax	\$9,291,502	\$9,584,018	\$9,584,018	\$10,063,219	5%
Interest Income	\$1,369,516	\$442,568	\$1,342,195	\$1,204,754	-10.2%
Other Revenue	\$912,594	\$1,246,704	\$3,754,883	\$912,593	-75.7%
Total Revenue Source:	\$11,573,612	\$11,273,290	\$14,681,096	\$12,180,566	-17%

DEPARTMENTS



Legal Services

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

FY25 Budget Highlights

Operating

- The \$50,000 allocated for Special Legal Projects in FY24 is not repeated in the FY25 budget.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating					
Other	\$84,586	\$107,800	\$106,750	\$113,190	6%
Contractual	\$956,436	\$396,736	\$417,600	\$364,073	-12.8%
Total Operating:	\$1,041,022	\$504,536	\$524,350	\$477,263	-9%
Total Expense Objects:	\$1,041,022	\$504,536	\$524,350	\$477,263	-9%



Special Services - General Fund

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.

FY25 Budget Highlights

Operating

- Both utilities and insurance costs have increased.
- The vehicle lease cost has been reallocated across all applicable department budgets.
- A new Emergency Services contract has been established at \$1.3 million.
- Proper accounting of the Tax Increment Reinvestment Zone (TIRZ) revenue eliminated the need for transfers from the General Fund.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Operating					
Other	\$63,156	\$0	\$0	\$0	0%
Occupancy	\$799,597	\$914,272	\$1,127,658	\$1,073,895	-4.8%
Contractual	\$131,548	\$764,800	\$1,268,918	\$1,357,000	6.9%
Total Operating:	\$994,301	\$1,679,072	\$2,396,576	\$2,430,895	1.4%
Transfers	\$10,498,721	\$3,000,000	\$0	\$1,000,000	N/A
Total Transfers:	\$10,498,721	\$3,000,000	\$0	\$1,000,000	N/A
Development Agreement	\$1,590,447	\$2,000,000	\$1,600,000	\$1,600,000	0%
Total Development Agreement:	\$1,590,447	\$2,000,000	\$1,600,000	\$1,600,000	0%
Debt Service	\$0	\$500,000	\$519,300	\$0	-100%
Total Debt Service:	\$0	\$500,000	\$519,300	\$0	-100%
Total Expense Objects:	\$13,083,469	\$7,179,072	\$4,515,876	\$5,030,895	11.4%

People and Culture



Robbi Craig
Director

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.

FY25 Budget Highlights

The People and Culture budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$242,900. Without this credit, this budget would have seen an increase of \$221,850 over the FY24 projected amount.

Personnel

- A new Senior Generalist position was added in the 3rd Quarter of FY24.

Operating

- "Health Reimbursement Arrangement (HRA)" has increased to support higher employee participation in the City's deductible reimbursement program, rising from \$85,000 in FY24 to \$130,000 in FY25.
- The addition of a Benefits Navigation/Employee Advocacy program is reflected in the increased Benefits Administration costs, which will assist employees with navigating complex healthcare options and lead to better plan utilization, reducing overall claim costs (approximately \$30,000 per year).
- A Staff Development Day line item was created specifically for the all-staff leadership and development conference, resulting in a reduction of the Management Development budget.



People and Culture Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$522,942	\$638,762	\$640,900	\$767,289	19.7%
Benefit	\$175,698	\$204,888	\$215,971	\$255,588	18.3%
Total Personnel:	\$698,640	\$843,650	\$856,871	\$1,022,877	19.4%
Operating					
Benefit	\$96,499	\$115,000	\$170,000	\$170,000	0%
Supplies & Material	\$7,325	\$12,800	\$11,159	\$8,300	-25.6%
Other	\$234,048	\$353,550	\$228,597	\$257,000	12.4%
Contractual	\$170,552	\$187,225	\$129,464	\$157,985	22%
Staff Development	\$10,619	\$18,251	\$22,211	\$18,491	-16.7%
Total Operating:	\$519,044	\$686,826	\$561,431	\$611,776	9%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$242,900	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$242,900	N/A
Total Expense Objects:	\$1,217,683	\$1,530,476	\$1,418,302	\$1,391,753	-1.9%

FY24 Accomplishments

- Focused enhancement of the City's compensation and benefits program led to a reduction in voluntary turnover from 10% to 7% and an improvement in the vacancy rate from 16% to 11%.
- Approximately 430 employees received in-person benefits education during Open Enrollment, with a new benefits enrollment system, dental and vision plans, supplemental insurance options implemented, and multiple on-site wellness events and seminars hosted.
- Completed the initial implementation of the Human Resources module of the Tyler Munis Enterprise Resource Planning (ERP) system in March 2024, including detailed position control tracking and enhanced reporting capabilities.
- Strengthened the wellness program by continuing on-site preventative health screenings for biometrics, breast cancer, and skin cancer during business hours, and offering free heart and vascular screenings, financial wellness tools, and an on-site flu shot clinic for employees.
- Facilitated training for City employees and managers on interviewing, hiring, customer service, leadership, performance management, and communication, while dedicating extensive time to testing with pilot groups and training employees and managers on the Tyler Munis ERP system.
- Promoted the City's PFIRST core values through the new employee onboarding program, development of training courses for managers and employees, and through employee committee initiatives and events.



FY25 Goals

- Conduct annual Employee Engagement Survey to gather feedback, identify strengths and areas for improvement, increase retention, build trust, and gain insights into employee needs.
- Develop succession plans for key leadership positions and implement Individual Development Plans (IDPs) for future leaders in the City.
- Expand Tyler Munis ERP functions by implementing and training users on additional Employee Self-Service and Manager Self-Service features to boost efficiency.
- Transition performance evaluation process from electronic documents to the Tyler Munis ERP online platform.
- Enhance transparency regarding the City's Compensation and Benefits plan by providing in-person benefits education and Open Enrollment meetings.
- Research and document proposal for transitioning employee files from paper to electronic in FY26.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Input			
Regular Employee Hires	145	108	100
Seasonal Employee Hires	130	130	130
Output			
Pfun Committee Events	12	12	12
In-Person Trainings Hosted	15	60	25
Wellness Events Held	10	15	20
Efficiency			
TML claims filed within the first 7 days	90%	97%	98%
Job postings completed within two business days of receiving the completed request	80%	90%	95%
Effectiveness			
Employee participation in a Wellness Event	80%	90%	90%
Utilization of Employee Assistance Plan (EAP)	7.1%	5.2%	8%
City medical plan enrollment	96%	96%	96%
New P+C Statistics			
Voluntary Turnover Rate	10%	7%	7%
Vacancy Rate	16%	11%	8%

Finance & Utility Billing



Tracy Waldron
Director

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.

FY25 Budget Highlights

The Finance budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$646,520. Without this credit, this budget would have seen an increase of \$284,657 over the FY24 projected amount.

Personnel

- The number of budgeted positions remained unchanged from FY24, with the addition of a Finance Coordinator (re-titled as Senior Accountant) transferred from the Pflugerville Community Development Corporation (PCDC) and the elimination of the Business Process Analyst role. The responsibilities of the eliminated position were redistributed within the department.

Operating

- Travis Central Appraisal District (TCAD) annual fees have increased by 68% since FY23 due to legislation that reduced the taxable value for school districts, shifting the financial burden of TCAD's budget to non-school district entities.
- The reduction in contractual services has been attributed to the decreased use of outside consultants, with tasks now being performed internally.
- The Utility Billing 'Third Party Billing' budget line was increased by 5% to accommodate additional bills resulting from the rise in new customer accounts.

Finance & Utility Billing Expenditures by Function

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expenditures					
General Government					
Finance					
Personnel	\$1,715,313	\$1,771,313	\$1,596,338	\$1,837,520	15.1%
Operating	\$633,497	\$666,323	\$724,462	\$619,516	-14.5%
Cost Allocation	\$0	\$0	\$0	-\$646,520	N/A
Total Finance:	\$2,348,810	\$2,437,636	\$2,320,800	\$1,810,516	-22%
Total General Government:	\$2,348,810	\$2,437,636	\$2,320,800	\$1,810,516	-22%
Utility					
Utility Billing					
Personnel	\$417,466	\$465,553	\$454,612	\$489,643	7.7%
Operating	\$8,712	\$277,340	\$262,482	\$356,040	35.6%
Total Utility Billing:	\$426,178	\$742,893	\$717,094	\$845,683	17.9%
Total Utility:	\$426,178	\$742,893	\$717,094	\$845,683	17.9%
Total Expenditures:	\$2,774,988	\$3,180,529	\$3,037,894	\$2,656,199	-12.6%

Finance & Utility Billing Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,573,438	\$1,648,058	\$1,489,592	\$1,677,728	12.6%
Benefit	\$559,341	\$588,808	\$561,358	\$649,435	15.7%
Total Personnel:	\$2,132,779	\$2,236,866	\$2,050,950	\$2,327,163	13.5%
Operating					
Supplies & Material	\$51,650	\$122,950	\$109,861	\$110,196	0.3%
Other	\$41,671	\$14,200	\$1,850	\$2,500	35.1%
Maintenance & Repairs	\$35	\$0	\$0	\$0	0%
Occupancy	\$62	\$0	\$0	\$0	0%
Contractual	\$527,269	\$759,856	\$855,733	\$817,205	-4.5%
Staff Development	\$21,522	\$46,657	\$19,500	\$45,655	134.1%
Total Operating:	\$642,209	\$943,663	\$986,944	\$975,556	-1.2%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$646,520	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$646,520	N/A
Total Expense Objects:	\$2,774,988	\$3,180,529	\$3,037,894	\$2,656,199	-12.6%



FY24 Accomplishments

- Leveraged federal financing programs through the Water Infrastructure Finance and Innovation Act (WIFIA) and the Texas Water Development Board (TWDB) to reduce interest expenses on water and wastewater infrastructure investments.
- Maintained the City's credit rating.
- Implemented the Enterprise Resource Planning (ERP) System, covering financials and payroll.
- Completed written standard operating procedures for all cash management functions and payroll processing, enhancing direction, communication, and consistency.
- Introduced electronic vendor payments and enabled Vendor Access through the new ERP system, enhancing security, convenience, and streamlining application, information updates, and invoice submissions.
- Received the Government Finance Officers Association (GFOA) awarded Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) for the fiscal year ending September 30, 2023.
- Rolled out the new Enterprise Resource Planning (ERP) module for Utility Billing, improving account management, billing efficiency, analysis tools, and reporting.
- Enhanced customer outreach for water leaks and increased water usage through the Advanced Metering Infrastructure (AMI) portal.



FY25 Goals

- Submit the FY25 budget document for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award.
- Apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) fiscal year ending September 30, 2024.
- Maintain the City's credit rating.
- Promote electronic vendor payments as a faster, more secure alternative to checks.
- Complete standard operating procedures for financial processes (accounts payable, month-end close, year-end close) to enhance direction, communication, training efficiency, and consistency.
- Increase e-bills, auto-bank drafts, and online customer account changes through targeted outreach to boost efficiency and reduce costs.
- Continue collaborating with the City's water distribution department to educate customers about the Advanced Metering Infrastructure (AMI) portal to assist customers with tracking water usage, high consumption and leaks.
- Optimize the new Enterprise Resource Planning module for Utility Billing to create further efficiencies.
- Develop a Utility Billing Policy to standardize processes and procedures based on established guidelines.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Fiscal Responsibility			
Credit Rating	Moody's: Aa1 KBRA: AA+	Moody's: Aa1 KBRA: AA+	Moody's: Aa1 KBRA: AA+
Output			
Number of Payments Processed	7,134	7,208	7,500
Number of Payments Paid Through P-Card	11,576	13,373	16,048
Effectiveness			
Month-End Close By 10th Day	0%	17%	50%
Percent of Electronic Vendor Payments	0%	7%	40%

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Connections	4,425	4,607	4,791
Disconnects	3,887	4,310	4,741
Transfers	103	88	95
Number of Customers on Bank Draft	22%	25%	30%
Number of AMI Portal Users	-	12%	20%
Number of Customers Receiving E-Bills	-	58%	65%

Informational Technology



Cody Collins
Director

The Informational 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.

FY25 Budget Highlights

The Informational Technology budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$359,945. Without this credit, this budget would have seen a decrease of \$75,609 over the FY24 projected amount. The FY24 projected included a higher capital outlay.

Operating

- The replacement of uninterruptible power supply (UPS) battery backups, which ensures clean and continuous power to connected electronics during outages, was budgeted under small tools.

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

- The purchase of ten network switches for \$75,000 is included to enhance network performance and support increased connectivity needs.
- Security cameras will be expanded with an investment of \$30,000 to improve surveillance coverage and bolster security measures.



Informational Technology Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$800,848	\$892,746	\$923,050	\$964,049	4.4%
Benefit	\$269,412	\$312,096	\$345,487	\$349,109	1%
Total Personnel:	\$1,070,261	\$1,204,842	\$1,268,537	\$1,313,158	3.5%
Operating					
Supplies & Material	\$152,759	\$34,300	\$32,150	\$136,340	324.1%
Other	\$271,024	\$364,150	\$343,082	\$353,600	3.1%
Maintenance & Repairs	\$25,305	\$10,000	\$8,000	\$10,000	25%
Contractual	\$2,536,157	\$2,937,417	\$2,823,021	\$3,031,440	7.4%
Staff Development	\$28,463	\$37,025	\$36,245	\$41,215	13.7%
Total Operating:	\$3,013,708	\$3,382,892	\$3,242,498	\$3,572,595	10.2%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$359,945	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$359,945	N/A
Capital Outlay					
Capital Outlay	\$171,212	\$575,000	\$535,803	\$75,000	-86%
Total Capital Outlay:	\$171,212	\$575,000	\$535,803	\$75,000	-86%
Total Expense Objects:	\$4,255,180	\$5,162,734	\$5,046,838	\$4,600,808	-8.8%

FY24 Accomplishments

- Implemented a new access control and video management system to improve security.
- Launched Finance, People and Culture, and Utility Billing modules in the Enterprise Resource Planning (ERP) system.
- Completed the Network Redesign Plan.
- Replaced firewalls with next generation solutions to improve network security.
- Implemented new backup solution to ensure continued compliance with Criminal Justice Information Services regulations.
- Restructured the Help Desk to increase productivity by managing response times, identifying potential process improvements, and improving communication with internal departments.
- Upgraded outdated servers to the newest operating system to strengthen security and align with best practices.



FY25 Goals



- Extend wireless coverage in needed areas at Public Works and PAWS.
- Increase security camera coverage throughout the city to improve safety and security.
- Optimize existing systems such as Active Directory, SharePoint, and Wifi that have been implemented in recent years to provide better efficiencies and higher security.
- Implement Mobile Device Management on City laptops to improve inventory management.
- Upgrade virtual server hosts and remote application software to the newest versions to avoid end of life vulnerabilities.
- Further strengthen the City's security position by making improvements recommended in the penetration test, an authorized simulated attack to assess network security, conducted in FY24.

FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Help Desk Tickets Received	5,890	6,000	6,200
Network Equipment Supported (Switches and Routers)	59	61	63
Threat Activity Alerts (IPS/IDS report)	844,053	594,000	600,000
Computers Replaced	82	95	130
Servers Supported (Virtual and Hosts)	116	124	125

City Manager's Office



Sereniah Breland
City Manager

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.

FY25 Budget Highlights

The City Manager's Office budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$406,225. Without this credit, this budget would have seen an increase of \$486,444 over the FY24 projected amount.

Operating

- The Election Expense line item increased by 75% due to a rate increase from the Travis County Elections Office.

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

- An update is needed for the City Council's Five-Year Strategic Plan, a key guiding document for the City. A budget of \$150,000 has been allocated for this expense.



City Manager's Office Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,351,416	\$1,390,655	\$1,350,000	\$1,491,872	10.5%
Benefit	\$474,889	\$476,338	\$496,650	\$576,063	16%
Total Personnel:	\$1,826,305	\$1,866,993	\$1,846,650	\$2,067,935	12%
Operating					
Supplies & Material	\$16,007	\$20,100	\$14,409	\$14,100	-2.1%
Other	\$292,956	\$131,303	\$149,122	\$157,935	5.9%
Contractual	\$153,094	\$263,000	\$119,200	\$358,500	200.8%
Staff Development	\$42,196	\$53,433	\$37,100	\$47,650	28.4%
Total Operating:	\$504,254	\$467,836	\$319,831	\$578,185	80.8%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$406,225	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$406,225	N/A
Capital Outlay					
Capital Outlay	\$12,550	\$0	\$0	\$0	0%
Total Capital Outlay:	\$12,550	\$0	\$0	\$0	0%
Total Expense Objects:	\$2,343,109	\$2,334,829	\$2,166,481	\$2,239,895	3.4%



FY24 Accomplishments

- Advanced community vision for the Downtown East Project through proactive collaboration with the Pflugerville Community Development Corporation (PCDC), City Hall subcommittee, and community stakeholders, driving meaningful progress towards implementation.
- Expanded upon internal policies and practices to attract and retain highly-qualified personnel.
- Implemented plan to move and retain electronic records on a cloud-based system.
- Launched the “Trail Capital of Texas” initiative to connect the community, increase tourism, and attract businesses.
- Hired a Customer Service Coordinator to centralize customer service and improve responsiveness and quality of service to the community.
- Established the University of Pflugerville to provide opportunities for growth and engagement in the City Manager’s Office Projects.
- Expanded opportunities for council engagement with staff through “Pflip and Serve Day” and “Council Walks In Staff’s Shoes Day,” facilitating mutual education on respective roles and responsibilities to enhance collaboration and effectiveness.
- Effectively coordinated and conducted a series of engaging listening tour sessions with the Equity Commission, fostering open dialogue, gathering valuable insights, and strengthening community engagement and collaboration.



FY25 Goals

- Begin construction on the Downtown East Project, positioning Pflugerville as a vibrant hub for commerce and culture.
- Continue to expand Pflugerville's retail economy to satisfy the demands of the Pflugerville community.
- Establish an internal mentorship program to cultivate a cohesive support network among employees, nurturing talent, and fostering a culture of learning and development.
- Encourage and expand unique public art opportunities in the community.
- Institute a dynamic system for recognizing and celebrating employee accomplishments and advancements, driving continuous improvement, and fostering a culture of professional growth and excellence.
- Continue to monitor Emergency Medical Services (EMS) agreement and evaluate future EMS operations.



FY25 Performance Measures

Indicators	FY23	FY24	FY25
	Actual	Projected	Estimate
Output			
Number of Open Records Requests Processed	2,979	3,300	3,600
Number of Records Trainings Held	9	9	9

Geographic Information Services (GIS)



Sven Griffin
GIS Manager

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

FY25 Budget Highlights

The Geographic Information System (GIS) budget was previously included in Planning and Development Services. It was determined that this budget should be reported separately as a division within the Information Technology department, which is why previous years do not reflect any amounts.

Operating

- Additional software, budgeted in the Informational Technology budget, will be implemented the by GIS division to enhance system capabilities and support operational efficiency.



GIS Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$0	\$0	\$0	\$338,715	N/A
Benefit	\$0	\$0	\$0	\$125,181	N/A
Total Personnel:	\$0	\$0	\$0	\$463,896	N/A
Operating					
Other	\$0	\$0	\$0	\$1,000	N/A
Contractual	\$0	\$0	\$0	\$124,300	N/A
Staff Development	\$0	\$0	\$0	\$7,180	N/A
Total Operating:	\$0	\$0	\$0	\$132,480	N/A
Total Expense Objects:	\$0	\$0	\$0	\$596,376	N/A

FY24 Accomplishments

- Integrated the Capital Improvement Program into CityWorks, the City's asset management software, enhancing project management and interdepartmental coordination.
- Replaced the Police Department's Computer-Aided Dispatch (CAD) system with updated mapping and addressing systems, eliminating redundant geographic information systems (GIS) and boosting efficiency.
- Launched short-term rental platforms to streamline the identification, registration, and collection of Hotel Occupancy Tax.
- Developed a GIS Strategic Plan outlining a three-year roadmap based on departmental feedback.
- Adopted IT ticketing system to enhance resource tracking and management.



FY25 Goals



- Coordinate with the Public Works Streets division to deploy CityWorks Pavement Express for enhanced street management.
- Restructure GIS for better enterprise system administration, boosting efficiency and communication with internal customers.
- Migrate CityWorks to a cloud-based platform to reduce staffing demand and infrastructure needs.
- Integrate Tyler ERP Utility Billing with CityWorks Asset Management System to streamline work order creation and reduce duplication.
- Transition Construction Inspections to CityWorks for improved departmental coordination, records management, and warranty tracking.

FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Help Desk Tickets Received	-	-	1,200
End Users Supported	-	316	325
Council, Boards and Commission exhibits	-	-	250
Servers Supported	7	9	9
Applications Supported	11	15	17

Communications

Roger Heaney
Interim Communications Director

The Communications Department manages the dissemination of information about the City and key messages. It oversees the City's website, social media, event promotion, news releases, print materials, branding, messaging, and the public access channel, PflTV. The department ensures consistent internal and external communications and engages stakeholders through alerts and updates.

FY25 Budget Highlights

The Communications budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$193,700. Without this credit, this budget would have seen an increase of \$30,268 over the FY24 projected amount.

Operating

- The administration of the 2025 Community Survey, designed to gather valuable community feedback, has been included in this budget.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$452,463	\$562,337	\$570,637	\$656,249	15%
Benefit	\$151,804	\$196,753	\$193,084	\$218,600	13.2%
Total Personnel:	\$604,267	\$759,090	\$763,721	\$874,849	14.6%
Operating					
Supplies & Material	\$61,876	\$43,150	\$52,470	\$41,981	-20%
Other	\$55,757	\$61,150	\$59,150	\$64,550	9.1%
Occupancy	\$0	\$2,025	\$0	\$0	0%
Contractual	\$33,704	\$105,000	\$118,919	\$35,000	-70.6%
Staff Development	\$10,100	\$14,144	\$4,954	\$15,373	210.3%
Total Operating:	\$161,437	\$225,469	\$235,493	\$156,904	-33.4%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$193,700	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$193,700	N/A
Total Expense Objects:	\$765,705	\$984,559	\$999,214	\$838,053	-16.1%

FY24 Accomplishments

- Launched the “Explore Pflugerville” tourism brand with a new website and social media presence, earning the Gold Hermes Award in 2024 for the rebrand.
- Received the 2024 Texas Association of Municipal Information Officers (TAMIO) Award of Excellence for “Operation Nessie” as Best Planned Campaign.
- Enhanced public awareness by expanding PfAlerts, the City's emergency communication platform, to 22,866 subscribers, providing timely and critical updates to the community.
- Developed several video campaigns to promote City services, including "That's My Pflugerville" (11,980 views), "Be In The Know H2O" (2,385 views), and "Operation Nessie" (867,766 views).
- Published a new City website with an interactive and responsive design.
- Expanded distribution of the Pflugerville Year in Review Magazine to include apartment complexes.
- Launched the “Trail Capital of Texas” designation with a marketing campaign that included event promotions, multiple videos, print promotions and social media.
- Coordinated the “State of the City - Progress Rooted in Legacy” event with the Chamber of Commerce, which resulted in record attendance and sales.



FY25 Goals

- Rebrand PfTV into Pf Media, a multimedia platform that delivers engaging and informative content across various channels.
- Produce three distinct Pf Media programs that inform stakeholders about Pflugerville's diverse offerings and citywide services.
- Develop two high-impact social media campaigns that promote key City services.
- Increase organization and public awareness of City services through web, social and print media.
- Receive Tourism-Friendly Designation from the Texas Governor's Office of Economic Development and Tourism.
- Complete 40 hours of training and certification in destination marketing and tourism from the Texas Association of Convention and Visitors Bureau, The Texas Lodging Association, and The Texas Travel Alliance.
- Create four marketing campaigns to promote tourism that will launch quarterly through digital and print media.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Total Website Visitors			
Total Social Media Followers/City Subscribers	205,348	142,607	208,000
Open Rate for Key to the City E-Newsletter	30%	30%	30%
Number of Videos Produced	138	145	150
Number of Public Meetings Recorded	96	144	120
Social media measurable (produced by media monitoring software)			
Impressions	11,862,509	10,000,000	12,000,000
Engagements	793,471	930,000	800,000
Link Clicks	50,252	50,309	51,000
Total Net Audience Growth	11,834	8,000	15,000
Total Sent Messages	6,947	6,200	8,000
Total Received Messages	19,705	20,000	20,000
Video Views on Social	724,416	145,000	900,000

Municipal Court



Daniela Soria
Court Administrator

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.

FY25 Budget Highlights

Operating

- Staff development and conference opportunities are being expanded to enhance performance, boost efficiency, and ensure a high-performing municipal court.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$309,292	\$378,344	\$303,500	\$338,304	11.5%
Benefit	\$117,014	\$120,934	\$114,205	\$125,675	10%
Total Personnel:	\$426,306	\$499,278	\$417,705	\$463,979	11.1%
Operating					
Supplies & Material	\$12,424	\$9,500	\$6,610	\$3,000	-54.6%
Other	\$8,790	\$3,300	\$9,823	\$2,300	-76.6%
Contractual	\$15,797	\$0	\$2,750	\$1,900	-30.9%
Staff Development	\$8,282	\$5,175	\$5,435	\$6,090	12.1%
Total Operating:	\$45,293	\$17,975	\$24,618	\$13,290	-46%
Total Expense Objects:	\$471,599	\$517,253	\$442,323	\$477,269	7.9%

FY24 Accomplishments

- Expanded clerk training opportunities through participation in the Texas Municipal Courts Education Center providing opportunities to enrich skills and knowledge base for entire court team, which resulted in two clerks achieving Level I certifications.
- Developed and implemented court procedures manual as a guide and training tool for employees.
- Digitized warrant records and implemented streamlined procedures to phase out paper-based documentation in favor of digital records.
- Enhanced customer experience by broadening online payment options, including enabling payment via third-party phone lines and providing alternative citation payment methods online.
- Evaluated and streamlined all processes in preparation for the seamless transition to the new technology platform.
- Introduced a specialized Juvenile Coordinator position to address the unique needs of juvenile cases, ensuring focused attention and expertise in handling juvenile matters.
- Extended the Teen Court Program from five months to nine months, allowing more youth to participate in the program.



FY25 Goals



- Enhance court security measures through implementation of the findings from the Texas Office Court Administration security assessment.
- Juvenile Coordinator to strengthen relationships with high schools to reduce juvenile convictions and increase teen court participation, supporting youth rehabilitation and diversion.
- Improve our level of service by providing translated court forms and materials.

FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Cases Filed	5,006	4,900	5,000
Completed Cases/Paid	2,240	2,350	2,500
Dismissals	3,841	3,690	3,700
Trial by Judge	155	375	400
Trial by Jury	2	6	4
Class C Warrants Issued	1,912	1,700	1,800
Class C Warrants Cleared	3,511	1,000	1,500

Planning & Development Services



Jeremy Frazzell
Director

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.

FY25 Budget Highlights

Personnel:

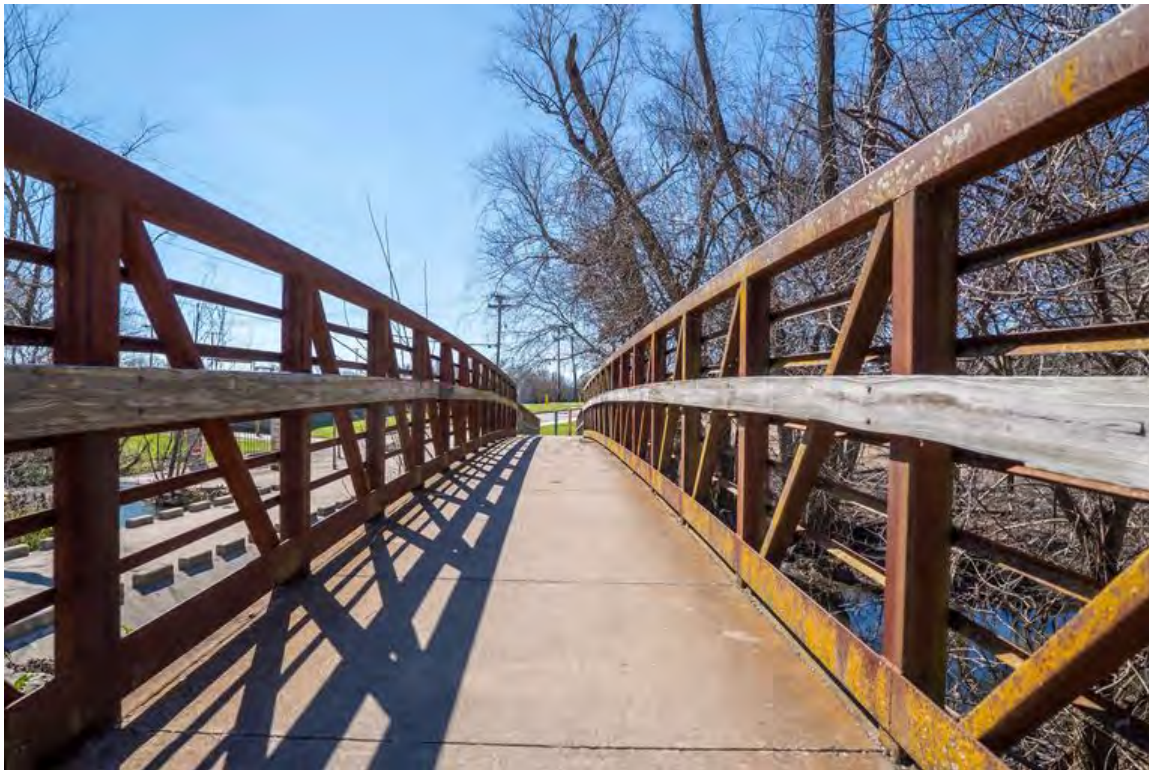
- The number of budgeted positions has been reduced by one full-time equivalent (FTE). Four Geographic Information Systems (GIS) positions and the Assistant Director role have been reassigned to the Informational Technology and Development Engineering departments, respectively, while four planner positions have been relocated to the Planning and Development Services Administration department.

Operating:

- An increase in Fire Marshal fees is being offset by a corresponding rise in revenue.
- The cost of the City's Pfetch a Ride Program, a discounted on-demand rideshare service that expands citywide transit, has been increased while the same level of service is being maintained.

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

- Unified Development Code amendments, resulting from the code diagnostic, are being created with a budget allocation of \$400,000.



Planning & Development Services Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,043,915	\$990,646	\$1,040,000	\$920,176	-11.5%
Benefit	\$315,820	\$348,509	\$392,126	\$356,969	-9%
Total Personnel:	\$1,359,734	\$1,339,155	\$1,432,126	\$1,277,145	-10.8%
Operating					
Supplies & Material	\$3,215	\$8,400	\$8,974	\$7,500	-16.4%
Other	\$109,848	\$161,000	\$168,120	\$355,000	111.2%
Maintenance & Repairs	\$7,989	\$0	\$0	\$0	0%
Contractual	\$654,944	\$1,189,919	\$685,457	\$856,930	25%
Staff Development	\$13,531	\$41,976	\$37,760	\$39,249	3.9%
Total Operating:	\$789,527	\$1,401,295	\$900,311	\$1,258,679	39.8%
Total Expense Objects:	\$2,149,261	\$2,740,450	\$2,332,437	\$2,535,824	8.7%

FY24 Accomplishments

- Completed necessary adjustments to the Unified Development Code corridor zoning districts to further the implementation of the land use goals established in the Aspire Pflugerville 2040 Comprehensive Plan.
- Progressed the Downtown Action Plan by completing art installations and finalizing the Streetscape Master Plan.
- Initiated a Mobility Master Plan to update the existing Transportation Master Plan to reflect adjustments needed to address goals and policies from the Aspire 2040 Comprehensive Plan, and include a new Trails Master Plan per the direction of the Parks and Open Space Master Plan.
- Continued implementation of the Aspire Pflugerville 2040 Comprehensive Plan and related master plans, by initiating an analysis of the Unified Development Code for necessary amendments.
- Created the Consolidated Plan (2024-2029) for the Community Development Block Grant (CDBG) Program.
- Implemented new permitting software to improve the development process.
- Completed a fiscal analysis for annexation.
- Implemented year two of the Pfetch a Ride program, a discounted on-demand rideshare service that expands citywide transit, with an increased ridership.



FY25 Goals

- Refine the use of permitting software and train administrative staff to address common inquiries, enhancing interactions and service quality through improved communication and transparency.
- Begin implementation of the Unified Development Code diagnostic to further the implementation of the land use goals established in the Aspire Pflugerville 2040 Comprehensive Plan.
- Complete the Mobility Master Plan.
- Create an update to the Roadway Impact Fee study to support the goals of the Mobility Master Plan.
- Continue to successfully manage the Pfetch a Ride program for the community and visitors of Pflugerville.
- Implement the 2024 Action Plan, and develop the 2025 Action Plan for the Community Development Block Grant (CDBG) Program.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Total Number of Single Family Lots Reviewed (Preliminary Plan)	3,626	2,300	2,500
Total Number of Single Family Lots Reviewed (Final Plat)	838	1,700	500
Total Number of Subdivision Applications Reviewed (Preliminary, Final, Construction)	64	130	100
Total Number of New Site Development Applications	58	130	80

Building Inspection



Robert Polanco
Building Official

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.

FY25 Budget Highlights

Operating

- The total cost of third-party inspections has increased which is offset by an increase in fee revenue.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$395,566	\$461,120	\$384,000	\$472,688	23.1%
Benefit	\$142,163	\$219,107	\$159,101	\$184,530	16%
Total Personnel:	\$537,730	\$680,227	\$543,101	\$657,218	21%
Operating					
Supplies & Material	\$1,283	\$4,000	\$2,200	\$2,500	13.6%
Other	\$59	\$1,600	\$100	\$1,600	1,500%
Maintenance & Repairs	\$66	\$0	\$0	\$0	0%
Contractual	\$485,021	\$350,000	\$650,000	\$600,000	-7.7%
Staff Development	\$7,093	\$11,700	\$8,800	\$11,424	29.8%
Total Operating:	\$493,524	\$367,300	\$661,100	\$615,524	-6.9%
Total Expense Objects:	\$1,031,254	\$1,047,527	\$1,204,201	\$1,272,742	5.7%

FY24 Accomplishments

- Inspection staff earned additional certifications from the International Code Council in their respective fields.
- Created formal guidance instructions defining the specific criteria for commercial and residential permit submission to aid the applicants, and reduce permit issuance timelines.
- Review turn around for commercial and residential submittals have met and often exceeded the proposed timelines.
- The average pass/fail rate for first-time inspections was maintained at 70%, supported by ongoing education through one-on-one instruction and on-site seminars for the building community.



FY25 Goals



- Host quarterly onsite inspection seminars with the building community in an effort to create consistency across inspectors, educate builders on code requirements and common challenges aimed at reducing failed inspections.
- Conduct quarterly meetings with area Building Officials in an effort to standardize expectations across communities.
- Increase opportunities for education and advancement of personnel certifications and classes in an effort to both recruit and retain staff.

FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Single Family Inspections	26,000	17,000	20,000
Multi-family Inspections	4,000	2,200	2,000
Commercial Inspections	3,275	3,300	4,000
Other Inspections	6,000	4,000	5,000
Total Inspections	29,000	28,000	31,000
Commercial Plan Review Turnaround (business days)	17	20	17
Residential Plan Review Turnaround (business days)	5	5	5
Expedited Review of Simple Projects (business days)	1	1	1
Inspection Completion Turnaround (business days)	1	1	1
Average Inspections per Business Day	160	90	100
Inspections per Business Day per Inspector	35	25	28
Re-inspections	970	1,100	1,300
Passed first Inspection	71%	67%	70%

Police



Jason O'Malley
Chief of 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.

FY25 Budget Highlights

This budget introduces a new structure that separates the Police Department into distinct divisions, enabling more efficient resource allocation, enhanced coordination, and clearer accountability.

Operating

- The budget for annual contracts has been increased to finance in-car cameras, body-worn cameras, interview room upgrades, and a radio replacement lease program, which will enhance public safety and improve law enforcement efficiency.



Police Expenditures by Function

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expenditures					
Public Safety					
Police					
Personnel	\$15,882,988	\$15,991,199	\$16,354,914	\$0	-100%
Operating	\$1,093,396	\$1,438,045	\$1,198,567	\$0	-100%
Capital Outlay	\$123,000	\$124,300	\$129,264	\$0	-100%
Total Police:	\$17,099,384	\$17,553,544	\$17,682,745	\$0	-100%
Patrol					
Personnel	\$0	\$0	\$0	\$8,788,685	N/A
Operating	\$0	\$0	\$0	\$706,268	N/A
Total Patrol:	\$0	\$0	\$0	\$9,494,953	N/A
Criminal Investigations					
Personnel	\$0	\$0	\$0	\$2,577,686	N/A
Operating	\$0	\$0	\$0	\$112,018	N/A
Total Criminal Investigations:	\$0	\$0	\$0	\$2,689,704	N/A
Special Operations					
Personnel	\$0	\$0	\$0	\$1,990,341	N/A
Operating	\$0	\$0	\$0	\$92,322	N/A
Total Special Operations:	\$0	\$0	\$0	\$2,082,663	N/A
Support Services					
Personnel	\$0	\$0	\$0	\$2,665,667	N/A
Operating	\$0	\$0	\$0	\$86,665	N/A
Total Support Services:	\$0	\$0	\$0	\$2,752,332	N/A
Police - Administration					
Personnel	\$0	\$0	\$0	\$1,780,675	N/A
Operating	\$0	\$0	\$0	\$1,956,945	N/A
Total Police - Administration:	\$0	\$0	\$0	\$3,737,620	N/A
Total Public Safety:	\$17,099,384	\$17,553,544	\$17,682,745	\$20,757,272	17.4%
Total Expenditures:	\$17,099,384	\$17,553,544	\$17,682,745	\$20,757,272	17.4%

Police Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$11,482,151	\$11,822,650	\$11,836,000	\$12,720,908	7.5%
Benefit	\$4,400,838	\$4,168,549	\$4,518,914	\$5,082,146	12.5%
Total Personnel:	\$15,882,988	\$15,991,199	\$16,354,914	\$17,803,054	8.9%
Operating					
Supplies & Material	\$465,474	\$678,681	\$542,711	\$496,621	-8.5%
Other	\$69,468	\$90,000	\$68,775	\$71,000	3.2%
Maintenance & Repairs	\$12,357	\$2,000	\$750	\$6,000	700%
Contractual	\$349,532	\$446,798	\$364,818	\$2,124,467	482.3%
Staff Development	\$196,566	\$220,566	\$221,513	\$256,130	15.6%
Total Operating:	\$1,093,396	\$1,438,045	\$1,198,567	\$2,954,218	146.5%
Capital Outlay					
Capital Outlay	\$123,000	\$124,300	\$129,264	\$0	-100%
Total Capital Outlay:	\$123,000	\$124,300	\$129,264	\$0	-100%
Total Expense Objects:	\$17,099,384	\$17,553,544	\$17,682,745	\$20,757,272	17.4%

FY24 Accomplishments

- Received Project Safe Neighborhood grant funding for the Police Department's license plate reader program.
- Received Criminal Justice Program grant to establish effective operations of targeted enforcement to combat gang and violent crimes with the City of Pflugerville.
- Implemented new in-car and body-worn camera platform.
- Increased community engagement through attendance at Homeowners' Association meetings, Citizen's Police Academy, Coffee with a Cop, Popsicles with the Police, and other events.
- Established and adopted a new Vision and Mission Statement to better reflect the Department's continued commitment to safeguarding the community through successful collaboration with the public.



FY25 Goals



- Attract, cultivate, and retain a diverse workforce of team members through targeted recruitment using creative and imaginative strategies that reflect the multicultural demographics of the community.
- Grow community outreach efforts to encourage collaboration between stakeholders of various ethnic backgrounds including the City's residential and business entities.
- Establish a real-time crime center to assist with the deployment of personnel to address crime trends and to support investigations of all types through intelligence-led policing efforts and practices.
- Continue to seek out, and apply for, alternate funding sources such as grants to bolster crime prevention programs and crime reduction programs in an effort to support the vulnerable members of our community.

FY25 Performance Measures

Indicators	2023 Actual	2024 Projected	2025 Estimate
Input			
Total Calls for Service	41,970	41,650	42,060
Traffic Stops	8,206	8,562	8,580
Total CR-3 Crash Report Investigations (State Reportable Collisions)	836	841	850
Output			
DWI Arrests	145	160	165
Felony Arrests	719	614	675
Community Engagement Events	89	110	115
Efficiency			
Response Time	7:36	7:28	7:36

Public Works Services



Abby Morrison
Director

The Public Works Services Department consists of three critical administrative groups within the Public Works Department: Administration, Capital Services and Real Estate Management. Responsibilities cover administrative support, community engagement, land acquisition, capital project budgeting, procurement, and contract management.

FY25 Budget Highlights

The Public Works Service budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$608,360.

Personnel:

- A new department was created, with eight positions being transferred from the Engineering Department and four positions being transferred from the Utility Services Department.

Operating:

- The consolidation of office supplies for Public Works into this budget was completed to enhance transparency and simplify tracking.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$0	\$0	\$0	\$890,617	N/A
Benefit	\$0	\$0	\$0	\$334,790	N/A
Total Personnel:	\$0	\$0	\$0	\$1,225,407	N/A
Operating					
Supplies & Material	\$0	\$0	\$0	\$32,745	N/A
Other	\$0	\$0	\$0	\$15,964	N/A
Contractual	\$0	\$0	\$0	\$73,700	N/A
Staff Development	\$0	\$0	\$0	\$29,087	N/A
Total Operating:	\$0	\$0	\$0	\$151,496	N/A
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$608,360	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$608,360	N/A
Total Expense Objects:	\$0	\$0	\$0	\$768,543	N/A

FY24 Accomplishments

- Entered all projects of the five-year Capital Improvement Plan into the City's budgeting software to track each project's projected spending and funding sources for each fiscal year.
- Implemented a work order system to track stakeholder concerns and enhance efficiency.
- Developed comprehensive standard operating procedures for the City's land acquisition process to streamline operations and ensure consistency.



FY25 Goals

- Invest in employee training and development to improve skills and service quality for both internal and external customers.
- Ensure the department's website remains consistently updated with accurate information by establishing a streamlined process for content review and publication.
- Enhance the City's Five-Year Capital Improvement Program development and input process by integrating stakeholder feedback, assessing departmental needs, and providing tools for project status reporting.



FY25 Performance Measures

Output	FY23 Actual	FY24 Projected	FY25 Estimate
Capital Project Contract Tracking	-	82	88
Total Number of Invoices Processed	-	945	1,045
Number of Bid and Proposal Supported	-	21	40

Transportation Engineering



Evan Groeschel
Operations Director

The Transportation Engineering Department identifies and prioritizes capital improvement projects, overseeing planning, design, and construction for the City's transportation infrastructure.

FY25 Budget Highlights

Personnel:

- The administrative positions were transitioned from the Transportation Engineering Department into the Public Works Services Department.

Operating:

- The Traffic System Analysis under Contractual Services is offset by revenue generated from Traffic Impact Fees, providing a cost-effective way to enhance traffic management and infrastructure planning.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,055,454	\$1,087,498	\$941,000	\$746,459	-20.7%
Benefit	\$373,886	\$425,018	\$362,731	\$265,881	-26.7%
Total Personnel:	\$1,429,340	\$1,512,516	\$1,303,731	\$1,012,340	-22.4%
Operating					
Supplies & Material	\$68,972	\$81,805	\$26,645	\$6,070	-77.2%
Other	\$35,948	\$4,350	\$5,350	\$12,500	133.6%
Maintenance & Repairs	\$127	\$0	\$50,000	\$0	-100%
Contractual	\$99,547	\$489,500	\$299,400	\$718,500	140%
Staff Development	\$37,461	\$49,395	\$42,013	\$78,079	85.8%
Total Operating:	\$242,054	\$625,050	\$423,408	\$815,149	92.5%
Total Expense Objects:	\$1,671,394	\$2,137,566	\$1,727,139	\$1,827,489	5.8%

FY24 Accomplishments

- Completed Neighborhood Street Reconstruction Package 1A.
- Optimized the project management process to enhance the flow of project information, and lower the costs associated with project management support services.
- Received Texas Department of Transportation (TxDOT) Highway Safety Improvement Program (HSIP) Grants for Picadilly, E. Pflugerville Parkway at Grand Avenue and Heatherwilde, to enhance safety and address speeding concerns.



FY25 Goals

- Bid and begin construction on the following transportation projects: E. Pflugerville Parkway Extension, Kelly Lane Phase 3, Pfluger Farm Lane North, and Historic Colored Addition Infrastructure Improvements.
- Finalize the Capital Improvement Program Project Manual.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Projects in Design	23	30	22
Completed Master Plans and Studies	1	5	3
CIP Projects Inspected	8	16	25
Projects in Construction	8	17	25
% of projects in progress per CIP's plan schedule & budget	90%	93%	100%
Efficiency			
Number of Concurrent Design Projects per Project Manager	8	9	9
Number of Concurrent Projects per Inspector	3	4	6

Development Engineering



Robyn Claridy-Miga
Assistant Director

Development Engineering provides expertise on development engineering regulations, focusing on infrastructure, environmental integrity, and high-quality development standards to enhance community well-being.

FY25 Budget Highlights

The Development Engineering budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$364,000. Without this credit, this budget would have seen an increase of \$66,834 less than the FY24 projected amount.

Personnel:

- The total number of positions in Development Engineering has been reduced by one full-time equivalent (FTE). Four planner positions were transferred to the Planning Department, two Environmental positions were reassigned to the Utility Services Department, and one Assistant Director was moved from Planning and Development Services to Development Engineering.

Operating:

- Increased funding has been allocated to expand opportunities for personnel education and advancement, including certifications and classes.

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

- Funding of \$100,000 for the creation of a design manual has been allocated, with costs equally shared between the General Fund and the Utility Fund, to enhance project consistency.



Development Engineering Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$974,683	\$953,308	\$969,691	\$853,439	-12%
Benefit	\$393,480	\$363,081	\$341,644	\$310,615	-9.1%
Total Personnel:	\$1,368,163	\$1,316,389	\$1,311,335	\$1,164,054	-11.2%
Operating					
Supplies & Material	\$3,899	\$6,460	\$4,253	\$2,420	-43.1%
Other	\$32,495	\$91,400	\$22,734	\$1,600	-93%
Maintenance & Repairs	\$15,656	\$0	\$0	\$0	0%
Contractual	\$61,104	\$45,000	\$6,000	\$115,000	1,816.7%
Staff Development	\$14,015	\$26,950	\$20,676	\$20,220	-2.2%
Total Operating:	\$127,170	\$169,810	\$53,664	\$139,240	159.5%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$364,000	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$364,000	N/A
Total Expense Objects:	\$1,495,333	\$1,486,199	\$1,364,999	\$939,294	-31.2%

FY24 Accomplishments

- Streamlined engineering review and inspection processes for current development applications with the successful integration of the development engineering team into the Public Works Department.
- Reviewed approximately 350 new development applications.
- Conducted routine inspections for approximately 100 new development projects, and oversaw nearly 100 right-of-way inspections.
- Migrated to new permitting software, improving permitting efficiencies.
- Successfully closed out several major infrastructure projects that were driven by current development, including: Kenney Fort Boulevard Phase 1, Balaton Boulevard, and portions of Colorado Sand Boulevard.
- Started the update to the Engineering Design Manual and Standard Details.
- Increased employee certification and accreditation.



FY25 Goals

- Continue efforts to streamline the development engineering review and inspection process.
- Successfully integrate construction inspections into the CityWorks software.
- Complete the update to the Engineering Design Manual and Standard Details.
- Provide support for the Unified Development Code rewrite and Transportation Master Plan update.
- Continue to evaluate ways to further improve the Federal Emergency Management Agency (FEMA) Community Rating System in Pflugerville and provide education to the public about flood risk.
- Increase opportunities for education and advancement of personnel certifications and classes.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Total Number of Subdivision Applications Reviewed (Preliminary Plan, Construction Plans, Final Plat)	55	94	131
Total Number of Right-Of-Way Permit Reviews	128	120	145
Total Number of Site Development Applications	40	112	156
Total Number of New Development Projects Requiring Inspection	85	91	120
Right-of-Way Inspections	55	94	131

Streets and Drainage



Evan Groeschel
Operations Director

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.

FY25 Budget Highlights

Operating:

- The Parks portion of the mowing contract has been transferred to the Parks budget, ensuring clearer tracking of park maintenance expenses and better resource allocation.

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

- A specialized truck for repairing potholes will be funded with an investment of \$325,000, enhancing road safety and reducing future maintenance costs.
- A new dump trailer will be purchased for \$30,000 to support the efficient transportation of materials for various City projects, thereby improving operational efficiency.
- A large-capacity dump truck will be acquired with a \$265,000 allocation to manage significant amounts of debris and materials, ensuring effective waste management and construction support.
- A high-quality printer for producing street signs and other City signage will be funded with \$30,000, improving visibility and durability of public information.



Streets and Drainage Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,713,602	\$1,824,279	\$1,825,000	\$1,967,114	7.8%
Benefit	\$661,003	\$754,131	\$793,076	\$884,670	11.5%
Total Personnel:	\$2,374,604	\$2,578,410	\$2,618,076	\$2,851,784	8.9%
Operating					
Supplies & Material	\$66,469	\$88,300	\$110,520	\$90,920	-17.7%
Other	\$7,749	\$5,000	\$8,100	\$8,100	0%
Maintenance & Repairs	\$1,331,299	\$1,863,219	\$1,353,000	\$1,203,000	-11.1%
Occupancy	\$1,246	\$1,250	\$2,100	\$250	-88.1%
Contractual	\$1,381,605	\$1,272,500	\$864,033	\$817,000	-5.4%
Staff Development	\$8,378	\$19,900	\$18,900	\$19,700	4.2%
Total Operating:	\$2,796,745	\$3,250,169	\$2,356,653	\$2,138,970	-9.2%
Capital Outlay					
Capital Outlay	\$303,452	\$856,485	\$771,104	\$650,000	-15.7%
Total Capital Outlay:	\$303,452	\$856,485	\$771,104	\$650,000	-15.7%
Total Expense Objects:	\$5,474,802	\$6,685,064	\$5,745,833	\$5,640,754	-1.8%

FY24 Accomplishments

- Advanced Street Maintenance capabilities with expanded proficiency in milling and overlaying extensive roadway sections, enhancing overall efficiency in road repairs.
- Improved concrete operations with expanded capabilities to address smaller sidewalk repairs, curb and gutter removal and replacement, and structural concrete installations for drainage.
- Strengthened traffic signal operations with the addition of a Signal Technician and the implementation of the Advanced Traffic Management System (ATMS), improving communication and service efficiency across Traffic, Transportation Engineering, Operations, and Communications.
- Enhanced street cleanliness with the acquisition of a new street sweeper, enabling in-house street sweeping operations and contributing to cleaner streets and improved community aesthetics.



FY25 Goals

- Strengthen infrastructure resiliency by enhancing concrete repair operations, optimizing pothole management, and maintaining City traffic signals with increased efficiency.
- Advance the Advanced Traffic Management Systems (ATMS) to further improve traffic flow and safety across the City.
- Foster employee growth through targeted training programs and leadership development initiatives.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Input			
Traffic Signals Owned and Maintained	48	48	50
Signs Maintained	1,350	1,400	1,000
Output			
Lane Miles Crack Sealed	75	75	60
Sidewalk Repairs (Linear Feet)	3,725	4,200	3,400
Signs Made	1,050	2,000	2,500
Acres Mowed Per Month (in-house)	125	125	130
Storm Inlets Inspected	1,800	1,800	1,800
Storm Inlets Cleaned	180	200	200
Effectiveness			
Percent of Employees Passed National Incident Management Systems - FEMA Trainings 100-700	100%	100%	100%

Fleet



Evan Groeschel
Operations Director

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

FY25 Budget Highlights

The Fleet budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$105,439. Without this credit, this budget would have seen an decrease of \$334,599 over the FY24 projected amount.

Operating

- Maintenance and Repairs related to insurance claims are adjusted through a budget amendment, with costs offset by insurance proceeds. This line is not budgeted in anticipation of claims.

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

- A diagnostic scanner tool costing \$14,320 has been included this budget to enhance vehicle maintenance capabilities, ensuring more accurate and efficient diagnostics for improved fleet management and reduced downtime.

Fleet Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$245,850	\$239,570	\$241,122	\$247,585	2.7%
Benefit	\$106,958	\$97,564	\$116,398	\$125,424	7.8%
Total Personnel:	\$352,807	\$337,134	\$357,520	\$373,009	4.3%
Operating					
Supplies & Material	\$623,384	\$735,000	\$614,500	\$632,320	2.9%
Other	\$2,631	\$3,000	\$20,700	\$14,500	-30%
Maintenance & Repairs	\$270,498	\$302,227	\$307,535	\$262,578	-14.6%
Contractual	\$1,459	\$1,000	\$720	\$16,245	2,156.3%
Staff Development	\$529	\$1,400	\$1,100	\$1,400	27.3%
Total Operating:	\$898,501	\$1,042,627	\$944,555	\$927,043	-1.9%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$105,439	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$105,439	N/A
Capital Outlay					
Capital Outlay	\$0	\$749,472	\$215,000	\$14,320	-93.3%
Total Capital Outlay:	\$0	\$749,472	\$215,000	\$14,320	-93.3%
Total Expense Objects:	\$1,251,308	\$2,129,233	\$1,517,075	\$1,208,933	-20.3%

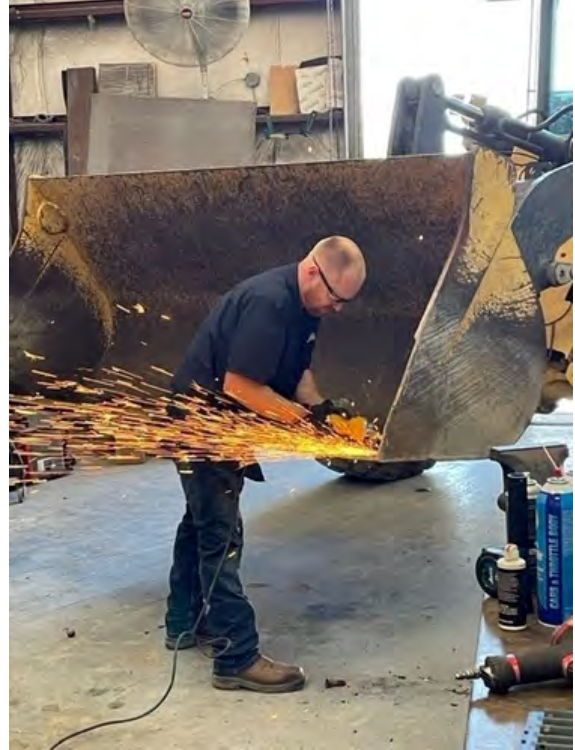
FY24 Accomplishments

- Enhanced Fleet Work Order System efficiency by transitioning to new platform, improving tracking and management of fleet maintenance.
- Optimized stock supply organization with the installation of new shelving, streamlining inventory management.
- Improved tracking of fleet vehicle mileage by transitioning all vehicles to a new fuel card system.
- Increased service efficiency by completing maintenance on approximately 700 vehicles and equipment.
- Achieved cost reductions and improved operational efficiency through GPS software and mapping upgrades.
- Reduced toll fees and streamlined finance processing by equipping all City vehicles with toll tags.
- Established a comprehensive vehicle check sheet/inspection log to ensure consistent maintenance and safety checks.
- Enhanced emergency preparedness by providing each City vehicle with incident packets, ensuring drivers have essential information readily available.



FY25 Goals

- Collaborate with the Safety team to integrate the Hazard Communication (HAZCOM) program into operations, improving workplace safety and compliance.
- Explore and implement an upgraded work order system to enhance operational efficiency and tracking capabilities.
- Upgrade the Heating, Ventilation, and Air Conditioning (HVAC) system in Fleet offices.
- Offer ongoing training to staff for enhanced Fleet management, focusing on best practices and technological advancements.
- Develop a streamlined process for the timely completion of vehicle recalls to ensure swift and effective resolution of safety issues.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Vehicles Inspected	282	330	330
Vehicles Maintained	282	330	330
Items of Equipment Maintained	140	170	175

Facilities Maintenance



Evan Groeschel
Operations Director

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

FY25 Budget Highlights

This budget incorporates a change in accounting for the Utility Fund cost allocation, shifting it from being reported as revenue in previous budgets to being recognized as a credit to expenses in this budget. The credit being recognized in this department is \$172,910. Without this credit, this budget would have decreased by \$277,241 over the FY24 projected amount.

Personnel

- One full-time equivalent (FTE) position was gained by this department through a transfer from the Police department budget.
- Increased employee insurance costs have been attributed to the higher utilization of the 50% dependent coverage benefit.

Operating

- Many line items were optimized from the FY24 budget amounts, reflecting a focus on efficiency and improved resource management.

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

- Building improvements have been included in this budget in the amount of \$585,500 for roof repairs, replacements, and restroom upgrades, which will enhance the functionality of City facilities.

Facilities Maintenance Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$355,848	\$354,421	\$303,286	\$345,097	13.8%
Benefit	\$161,871	\$152,228	\$140,499	\$188,866	34.4%
Total Personnel:	\$517,720	\$506,649	\$443,785	\$533,963	20.3%
Operating					
Supplies & Material	\$43,068	\$45,300	\$45,000	\$44,560	-1%
Other	\$18,291	\$300	\$12,500	\$300	-97.6%
Maintenance & Repairs	\$369,019	\$705,535	\$431,525	\$358,000	-17%
Contractual	\$70,224	\$235,800	\$171,569	\$180,581	5.3%
Staff Development	\$621	\$2,700	\$1,900	\$1,900	0%
Total Operating:	\$501,224	\$989,635	\$662,494	\$585,341	-11.6%
Cost Allocation					
Cost Allocation	\$0	\$0	\$0	-\$172,910	N/A
Total Cost Allocation:	\$0	\$0	\$0	-\$172,910	N/A
Capital Outlay	\$189,126	\$369,000	\$327,496	\$585,500	78.8%
Total Capital Outlay:	\$189,126	\$369,000	\$327,496	\$585,500	78.8%
Total Expense Objects:	\$1,208,069	\$1,865,284	\$1,433,775	\$1,531,894	6.8%

FY24 Accomplishments

- Completed comprehensive facility assessments and maintenance programming, which included roof and HVAC upgrades for FY24, as well as the implementation of irrigation and LED lighting improvements.
- Upgraded City facilities by installing new locker room showers at the Recreation Center, creating a dedicated workspace for the City Attorney, and upgrading to water-efficient urinals at the Police Department.
- Enhanced safety and accessibility through the installation of ADA-compliant handrails, the replacement of a hazardous stairwell at City Hall, and the updating of fire alarm systems across all City facilities.
- Improved energy efficiency and operational reliability by transitioning to a natural gas generator at the Police Department and securing a Janitorial Services contract for the Recreation Center, Library, and City Hall.



FY25 Goals

- Complete three roof replacement projects to enhance building durability and protect City assets.
- Upgrade restroom facilities at the Recreation Center improve user experience and ensure compliance with current standards.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Tickets Received	863	500	600
Trainings Held	0	3	5
Efficiency			
Average Response Time (Hours)	24	24	12
Percent of Preventative Maintenance Performed by Scheduled Time	100%	60%	100%
Effectiveness			
Repeat Tickets Received (After Clearing Initial Ticket)	20	25	10

Field Operations



Evan Groeschel
Operations Director

The Field Operations budget supports the Public Works Operations Director, Public Works Special Projects Manager, and Director of Emergency Services, covering salaries, benefits, and staff development.

FY25 Budget Highlights

Personnel

- The Emergency Services Director position was transferred from the Police budget to Public Works Field Operations department during FY24, enhancing coordination and resource management.

Operating

- Staff development and certification programs, including conference opportunities, are being expanded to enhance field operations and emergency management, ensuring high performance and improved service delivery.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$147,349	\$342,342	\$320,000	\$446,208	39.4%
Benefit	\$66,503	\$127,177	\$121,961	\$152,064	24.7%
Total Personnel:	\$213,852	\$469,519	\$441,961	\$598,272	35.4%
Operating					
Supplies & Material	\$3,067	\$2,500	\$950	\$725	-23.7%
Other	\$4,549	\$500	\$663	\$0	-100%
Staff Development	\$5,172	\$3,800	\$2,215	\$4,100	85.1%
Total Operating:	\$12,789	\$6,800	\$3,828	\$4,825	26.1%
Total Expense Objects:	\$226,641	\$476,319	\$445,789	\$603,097	35.3%

Library



Jennifer Coffey Griswold
Director

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.

FY25 Budget Highlights

Operating

- Funding has been allocated to broaden the range of services and equipment available in the Pfab Lab, a makerspace available in the Library.

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

- A one-time expense of \$60,000 has been allocated for family-friendly furnishings in the children's area and courtyard, enhancing the environment for families and promoting a welcoming and engaging space for all visitors.

Library Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$1,301,221	\$1,290,249	\$1,312,200	\$1,394,836	6.3%
Benefit	\$443,600	\$472,022	\$480,522	\$524,783	9.2%
Total Personnel:	\$1,744,822	\$1,762,271	\$1,792,722	\$1,919,619	7.1%
Operating					
Supplies & Material	\$468,598	\$494,660	\$636,432	\$464,710	-27%
Other	\$134,523	\$120,000	\$101,877	\$125,000	22.7%
Maintenance & Repairs	\$74,273	\$70,000	\$75	\$10,000	13,233.3%
Occupancy	\$0	\$0	\$9,000	\$0	-100%
Contractual	\$12,288	\$25,340	\$22,839	\$6,840	-70.1%
Staff Development	\$35,481	\$33,300	\$38,721	\$26,946	-30.4%
Total Operating:	\$725,164	\$743,300	\$808,944	\$633,496	-21.7%
Capital Outlay	\$0	\$415,926	\$203,685	\$60,000	-70.5%
Total Capital Outlay:	\$0	\$415,926	\$203,685	\$60,000	-70.5%
Total Expense Objects:	\$2,469,985	\$2,921,497	\$2,805,351	\$2,613,115	-6.9%

FY24 Accomplishments

- Enhanced library services and space utilization by installing a Mamava Nursing Pod, adding a 24-hour reservation pick-up service, an ADA-accessible after-hours book locker, flexible private meeting/study spaces, and implementing Radio Frequency Identification (RFID) for better collection control.
- Expanded job skills and small business training by increasing both virtual and in-person workshops and training opportunities.
- Broadened programs for all ages through the introduction of various new initiatives, including expanded swap events, Baby Days funded by the Baby Day Grant, and new programs like Barks and Books and Homemakers.



FY25 Goals

- Continue to provide diverse programs for all ages by actively engaging with the community to ensure their needs are met.
- Enhance support for underrepresented community members by expanding offerings to reflect a wider range of perspectives.
- Support small businesses by hosting a variety of workshops and training sessions.
- Expand material offerings for all ages by adding additional shelving and advancing collection development.
- Increase outreach efforts by targeting underrepresented groups, such as seniors and new residents, to improve engagement and inclusivity.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Library Visitors (in person and electronic)	384,324	385,000	400,000
Effectiveness			
Cost Savings for Borrowing Physical and Electronic Materials (\$)	7 M	8.1 M	8.2 M
Volunteer Hours	3,644	3,700	4,000
Cost Savings Derived from Volunteers (\$)	97,841	99,345	100,000
Potential Customers Contacted Through Outreach	4,624	4,800	5,000

Pflugerville Animal Welfare Services (PAWS)



Rhonda McLendon
Director

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.

FY25 Budget Highlights

Operating

- The Occupancy line item increased due to the addition of water utility accounts previously not billed to the City.
- Contractual expenses rose due to the transfer of Vehicle Lease costs from the Special Services budget in the previous year.

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

- An allocation of \$18,000 has been made in the budget for stainless steel counters and cabinets for cat isolation, which will enhance hygiene and durability in the facility.



PAWS Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$665,793	\$703,656	\$727,258	\$771,928	6.1%
Benefit	\$262,593	\$293,423	\$325,910	\$359,511	10.3%
Total Personnel:	\$928,386	\$997,079	\$1,053,168	\$1,131,439	7.4%
Operating					
Supplies & Material	\$53,128	\$57,750	\$45,500	\$51,650	13.5%
Other	\$11,102	\$5,900	\$4,000	\$4,000	0%
Maintenance & Repairs	\$1,300	\$1,100	\$2,000	\$1,100	-45%
Occupancy	\$0	\$0	\$0	\$106,000	N/A
Contractual	\$82,844	\$82,900	\$71,800	\$105,300	46.7%
Staff Development	\$11,488	\$12,150	\$12,150	\$12,150	0%
Total Operating:	\$159,860	\$159,800	\$135,450	\$280,200	106.9%
Capital Outlay	\$33,279	\$73,500	\$64,753	\$18,500	-71.4%
Total Capital Outlay:	\$33,279	\$73,500	\$64,753	\$18,500	-71.4%
Total Expense Objects:	\$1,121,525	\$1,230,379	\$1,253,371	\$1,430,139	14.1%

FY24 Accomplishments

- Partnered with Friends of Pflugerville Animal Shelter to boost donations and fundraising through social media, print, and events.
- Showcased adoptable animals through the Out and About program at over 20 locations, resulting in more than 8 adoptions.
- Worked with over 25 Homeowners Associations to increase field returns to owners, leading to a 15% increase in successful returns compared to last year.
- Expanded offsite adoption opportunities by visiting over six locations.
- Maintained a high standard of animal care at the shelter with a 98% save rate.
- Increased the Pflugerville Animal Welfare Services volunteer team by 50%, enhancing support for cleaning, dishwashing, and laundry tasks.



FY25 Goals

- Increase social media posts showcasing individual animals for adoption by 25% to expedite adoptions and reduce shelter time.
- Partner with Friends of Pflugerville Animal Shelter to host at least one targeted off-site microchip clinic, enhancing shelter diversion efforts.
- Continue working with Homeowner Associations to boost the rate of pets returned to their owners in the field, minimizing shelter impoundments.
- Enhance animal transport efficiency with the introduction of a new van, reducing vehicle use and saving employee time.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Input			
Dogs and Puppies Received	466	560	600
Cats and Kittens Received	223	240	250
Other Domestic Animals Received	18	40	35
Activities for Animal Services Officers	2,480	2,800	3,100
Impounds by Animal Services Officers	301	350	375
Animals Returned to Owner in Field by Animal Services Officers	166	180	200
Effectiveness			
Volunteer Hours	3,922	4,000	4,100
Dogs/Puppies Adopted or Transferred to Rescue	52%	55%	60%
Dogs/Puppies Returned to Owner from Shelter	46%	35%	35%
Dog/Puppy Live Release Rate	98%	95%	95%
Cats/Kittens Adopted or Transferred to Rescue	70%	72%	72%
Cats/Kittens Returned to Owner from Shelter	5%	5%	5%
Cat/Kitten Live Release Rate	92%	93%	94%
Total Combined Dog/Cat Live Release Rate	96%	95%	95%

Parks & Recreation



Shane Mize
Director

The Parks and 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.

FY25 Budget Highlights

Personnel

- The budgeted positions in the Parks and Recreation department increased by two full-time equivalents, attributed to the transfer of a Project Manager and a Construction Inspector from the Engineering department budget.
- Increased employee insurance costs have been attributed to the higher utilization of the 50% dependent coverage benefit.

Operating

- The Occupancy line item increased due to the addition of water utility accounts previously not billed to the City.
- The increase in the Contractual line item reflects the reclassification of parks mowing expenses to the Parks budget from Streets and Drainage, additional field maintenance for the new fields at 1849 Park, a janitorial contract for weekend coverage, and the transfer of vehicle lease costs from the Special Services department from the previous fiscal year.

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

- Windermere Pool Improvement of \$200,000 will enhance facilities, providing a better experience for swimmers and increasing the pool's appeal.
- The purchase of a new roller for \$50,700 will improve the maintenance of park fields, ensuring smoother and more durable surfaces for recreational activities.
- Acquiring a mini skid steer for \$54,100 will facilitate efficient landscaping and maintenance tasks across park areas, improving overall upkeep.
- Replacing the old tractor for \$45,300 will ensure reliable operation for park maintenance and enhance the efficiency of groundskeeping tasks.
- The replacement of the top dresser for \$34,600 will improve the application of topdressing materials on park fields, promoting healthier turf and better playing surfaces.
- Purchasing a tilt trailer for \$13,200 will enhance the transportation of equipment and materials within park operations, streamlining logistics.
- Replacing the pool covers at Gilleland Creek for \$47,500 will improve pool maintenance and safety, extending the lifespan of the facility.
- Installing three new playgrounds at Cambridge Estates, Central Park, and Lake Pfluger North for \$450,000 will provide additional recreational opportunities for children, promoting outdoor play and community engagement.
- Adding a utility vehicle for \$40,000 will support park maintenance by facilitating the transportation of tools and supplies across large park areas.
- Upgrading the Windermere Clubhouse for \$15,000 will enhance the amenities and comfort for users, improving the overall functionality of the space.
- Installing a lightning notification system for \$47,900 will improve safety by providing timely alerts during severe weather, ensuring the well-being of park visitors.

Parks & Recreation Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$3,141,698	\$3,359,482	\$3,327,000	\$3,710,200	11.5%
Benefit	\$964,825	\$1,014,260	\$1,017,504	\$1,158,894	13.9%
Total Personnel:	\$4,106,522	\$4,373,742	\$4,344,504	\$4,869,094	12.1%
Operating					
Supplies & Material	\$164,088	\$216,300	\$176,100	\$174,500	-0.9%
Other	\$759,859	\$831,296	\$700,900	\$718,396	2.5%
Maintenance & Repairs	\$1,270,116	\$1,038,302	\$1,045,375	\$1,025,975	-1.9%
Occupancy	\$2,978	\$3,500	\$2,300	\$323,000	13,943.5%
Contractual	\$705,944	\$1,406,165	\$1,037,100	\$2,402,950	131.7%
Staff Development	\$71,724	\$66,125	\$70,700	\$75,800	7.2%
Total Operating:	\$2,974,709	\$3,561,688	\$3,032,475	\$4,720,621	55.7%
Capital Outlay	\$1,211,335	\$1,655,298	\$2,357,865	\$998,300	-57.7%
Total Capital Outlay:	\$1,211,335	\$1,655,298	\$2,357,865	\$998,300	-57.7%
Total Expense Objects:	\$8,292,566	\$9,590,728	\$9,734,844	\$10,588,015	8.8%

FY24 Accomplishments

- Awarded the Tree City USA Growth Award, recognizing higher levels of tree care and community engagement, a distinction held by only 12 cities in Texas.
- Planted 300 trees to enhance the urban tree canopy and improve citywide green spaces.
- Replaced six playgrounds and added 10 shade structures, achieving 97% coverage at playgrounds citywide, thereby lowering the average age of playgrounds to five years and enhancing safety and comfort for children.
- Formed a pollinator subcommittee within the Parks and Recreation Commission, working towards becoming a designated Bee City USA and Monarch City USA to promote pollinator-friendly practices.
- Completed the construction of the Stone Hill Multi-Sport Court, featuring a unique on-court mural and a Goalpher soccer goal system, the first of its kind in Texas, in collaboration with Austin FC and the 4ATX Foundation.
- Initiated the development of a Customer Service Plan to enhance service delivery across parks and recreation services.
- Received the Playground of Distinction Award for the new playground at Heritage Park and the National Demonstration Site designation for the new playground at Gilleland Creek Park.
- Advanced trail accessibility in accordance with the Americans with Disabilities Act (ADA) Transition Plan, with significant improvements made at Heritage Park.
- Successfully hosted the Second Annual Slice of Pflugerville event featuring Grammy Award-winning group Los Lonely Boys, drawing over 7,000 attendees who stayed for an average of more than two hours.
- Achieved notable increases in Recreation Memberships (18%), Recreation Program Participants (41%), and Facility Reservations (30%), reflecting enhanced community engagement and program popularity.



FY25 Goals

- Pursue Legislative acknowledgment of Trail Capital of Texas designation.
- Finalize updates to Parkland Dedication Ordinance and Unified Development Code per recommendations from the 2022-2033 Parks, Recreation, Facilities, and Open Space Master Plan, Aspire 2040 Comprehensive Plan and UDC Code Diagnostic.
- Complete programming, architectural design, and initiate construction of a 129,000-square-foot Multi-Generational Recreation Center, and continue progress on the 2020 Parks and Recreation Bond Program.
- Increase the City's urban tree canopy by planting 350 trees and continue replacing aging playground infrastructure.
- Design and plan for Lake Pflugerville Phase II, and complete the construction of three baseball/softball fields and an event lawn within 1849 Park Phase II.
- Enhance trail accessibility and update the Trails Master Plan through the City's Master Mobility Plan process, in alignment with the ADA Transition Plan.
- Increase reach and attendance of Slice of Pflugerville and Deutschen Fest to highlight the diverse culture of Pflugerville to a regional audience.
- Select architectural firms and begin design phases of Lake Pflugerville Phase II and Destination Play Park.
- Finalize land acquisition from 2020 Bond Program.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Input			
Average Age of Playgrounds	8.67	5.57	4.5
Number of Developed Parks	34	35	37
Miles of Trails	57	58	62
Output			
% of Residents Within A 10-Minute Walk to A Park	80%	82%	84%
Acres of Parkland Per 1,000 Residents	21.47	22.33	22.67
Acres of Developed Parkland	960	970	1,000
Acres of Undeveloped Parkland	700	700	750
Effectiveness			
Annual Visits to Lake Pflugerville	231,800	236,500	240,000
Annual Visits to 1849 Park	167,300	170,000	175,000
Annual Visits to Wells Point Park	76,000	77,000	90,000
Annual Visits to Aquatic Pool Facilities	99,500	110,300	115,000

Water and Wastewater



Brandon Pritchett
Director

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

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

The Utility Engineering Department is responsible for the overall identification of priorities for capital improvement planning, design implementation and construction delivery of the City's infrastructure. Utility Engineering supports the establishment of policies and protocol for ordinances that support the City's water and wastewater infrastructure assets, and manages the specifications, standard details, and approved product lists for City infrastructure.

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

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

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

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



FY25 Budget Highlights

Personnel

- The Water and Wastewater budgeted positions decreased by two full-time equivalents, two environmental positions were transferred from Development Services to Utility Services, and four administrative positions were relocated from Development Services to the newly established Public Works Services.

Operating

- Office supplies were consolidated into Public Works Services for streamlined management and improved transparency.
- Sludge disposal costs have increased by \$225 thousand over FY24 projections.

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

- A light trailer is budgeted for \$23,000 to enhance mobility and flexibility for transporting equipment and materials, improving operational efficiency.
- A small forklift costing \$12,500 is allocated to facilitate easier handling and movement of heavy items, increasing productivity and safety in operations.
- The Programmable Logic Controller (PLC) replacement is budgeted at \$194,990 to modernize and enhance the reliability of automated processes, ensuring better system performance and fewer disruptions.
- A mini track loader is allocated for \$20,000 to improve excavation and material handling capabilities in tight spaces, boosting overall project efficiency and capability.
- A trailer with side rails is budgeted for \$9,000 to provide better security and organization for transporting materials, enhancing safety and reducing loss or damage.
- A pipe-threader costing \$18,000 is allocated to facilitate faster and more accurate threading of pipes, improving the efficiency and quality of plumbing work.
- The recirculation pump volute replacement is budgeted at \$51,000 to ensure the continued effective circulation of fluids, enhancing system reliability and operational efficiency.
- A valve maintenance trailer costing \$83,000 is allocated to streamline the maintenance of valves in the field, improving response time and maintenance efficiency.
- A leak correlator system is budgeted for \$35,000 to enhance the ability to detect and locate leaks quickly, reducing water loss and repair costs.
- Walk-through gates are allocated \$52,000 to improve access control and safety in critical areas, enhancing security and operational flow.
- A storage shed costing \$10,000 is budgeted to provide secure and organized storage for equipment and supplies, improving space utilization and reducing clutter.
- The acquisition of a trailer bypass pump is budgeted at \$65,000 to improve the management of water bypass during maintenance activities, ensuring uninterrupted service and efficiency.
- A scissor lift is allocated \$27,500 to facilitate safer and more efficient access to elevated areas, improving maintenance and construction capabilities.
- The Clarifier 1 drive replacement is budgeted at \$110,000 to ensure continued effective operation of the wastewater treatment process, enhancing system reliability and performance.
- New sludge holding tank diffusers are budgeted at \$140,000 to improve aeration and treatment efficiency, contributing to better overall system performance.
- The purchase of new clarifier brushes is allocated \$55,000 to maintain optimal operation and performance of the clarifiers, enhancing the efficiency of the wastewater treatment process.
- A jet trailer costing \$44,000 is budgeted to enhance the capability for high-pressure cleaning of pipes and infrastructure, improving maintenance efficiency and effectiveness.

Water and Wastewater Expenditures by Function

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expenditures					
Utility					
Special Services					
Operating	\$1,669,363	\$1,983,096	\$482,000	\$0	-100%
Transfers	-\$9,202,368	\$3,634,912	\$3,134,912	\$2,934,889	-6.4%
Debt Service	\$6,823,037	\$22,042,164	\$22,042,164	\$29,345,679	33.1%
Total Special Services:	-\$709,967	\$27,660,172	\$25,659,076	\$32,280,568	25.8%
Engineering					
Personnel	\$0	\$1,489,230	\$1,015,350	\$1,212,641	19.4%
Operating	\$0	\$269,520	\$119,788	\$523,653	337.2%
Total Engineering:	\$0	\$1,758,750	\$1,135,138	\$1,736,294	53%
Utility Services					
Personnel	\$1,932,976	\$1,697,496	\$1,826,448	\$1,572,734	-13.9%
Operating	\$3,829,854	\$4,667,714	\$3,882,909	\$4,118,938	6.1%
Debt Service	\$11,631,780	\$0	\$0	\$0	0%
Capital Outlay	\$0	\$1,118,930	\$720,827	\$277,490	-61.5%
Total Utility Services:	\$17,394,610	\$7,484,140	\$6,430,184	\$5,969,162	-7.2%
Water Treatment					
Personnel	\$942,838	\$915,082	\$947,296	\$985,082	4%
Operating	\$1,401,821	\$1,234,356	\$1,149,362	\$1,515,200	31.8%
Capital Outlay	\$0	\$599,180	\$591,488	\$164,000	-72.3%
Total Water Treatment:	\$2,344,659	\$2,748,618	\$2,688,146	\$2,664,282	-0.9%
Water Distribution					
Personnel	\$1,992,412	\$1,999,906	\$2,195,736	\$2,260,468	2.9%
Operating	\$8,606,391	\$5,350,434	\$4,765,502	\$4,704,400	-1.3%
Capital Outlay	\$0	\$354,610	\$298,000	\$170,000	-43%
Total Water Distribution:	\$10,598,803	\$7,704,950	\$7,259,238	\$7,134,868	-1.7%
WW Collection					
Personnel	\$1,343,266	\$1,510,767	\$1,612,696	\$1,431,129	-11.3%
Operating	\$1,264,290	\$674,048	\$698,280	\$781,607	11.9%
Capital Outlay	\$0	\$807,000	\$1,245,322	\$102,500	-91.8%
Total WW Collection:	\$2,607,556	\$2,991,815	\$3,556,298	\$2,315,236	-34.9%
WW Treatment					
Personnel	\$681,367	\$766,324	\$811,862	\$946,767	16.6%

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Operating	\$1,940,091	\$2,118,200	\$2,353,630	\$2,788,200	18.5%
Capital Outlay	\$0	\$300,000	\$194,398	\$349,000	79.5%
Total WW Treatment:	\$2,621,458	\$3,184,524	\$3,359,890	\$4,083,967	21.6%
Total Utility:	\$34,857,118	\$53,532,969	\$50,087,969	\$56,184,377	12.2%
Total Expenditures:	\$34,857,118	\$53,532,969	\$50,087,969	\$56,184,377	12.2%

Water and Wastewater Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$5,037,278	\$6,089,749	\$5,998,958	\$5,969,377	-0.5%
Benefit	\$1,855,581	\$2,289,056	\$2,410,430	\$2,439,444	1.2%
Total Personnel:	\$6,892,859	\$8,378,805	\$8,409,388	\$8,408,821	0%
Operating					
Supplies & Material	\$1,508,648	\$1,613,874	\$1,388,813	\$1,572,668	13.2%
Other	\$4,783,382	\$3,875,120	\$3,993,257	\$4,008,712	0.4%
Maintenance & Repairs	\$2,275,864	\$2,393,853	\$2,613,400	\$2,491,097	-4.7%
Occupancy	\$1,639,331	\$1,822,912	\$287,000	\$1,775,250	518.6%
Contractual	\$8,407,260	\$6,374,604	\$4,998,001	\$4,368,991	-12.6%
Staff Development	\$97,325	\$217,005	\$171,000	\$215,280	25.9%
Total Operating:	\$18,711,810	\$16,297,368	\$13,451,470	\$14,431,998	7.3%
Transfers					
Transfers	-\$9,202,368	\$3,634,912	\$3,134,912	\$2,934,889	-6.4%
Total Transfers:	-\$9,202,368	\$3,634,912	\$3,134,912	\$2,934,889	-6.4%
Debt Service					
Debt	\$18,454,817	\$22,042,164	\$22,042,164	\$29,345,679	33.1%
Total Debt Service:	\$18,454,817	\$22,042,164	\$22,042,164	\$29,345,679	33.1%
Capital Outlay					
Capital Outlay	\$0	\$3,179,720	\$3,050,034	\$1,062,990	-65.1%
Total Capital Outlay:	\$0	\$3,179,720	\$3,050,034	\$1,062,990	-65.1%
Total Expense Objects:	\$34,857,118	\$53,532,969	\$50,087,969	\$56,184,377	12.2%

FY24 Accomplishments

- Began construction of Wilbarger Regional Wastewater Treatment Facility.
- Bid and award construction contract on Secondary Colorado River Raw Water Line project.
- Completed majority of water line rehabilitation project for Pflugerville Estates neighborhood.
- Installed monochloramine analyzer to optimize chlorine and ammonia ratio to maximize efficiency and minimize chemical needs.
- Optimized staff training curriculum to incorporate facets of the Surface Water Treatment Plant Expansion project to ensure staff readiness of project being online.
- Completed Automated Metering Infrastructure (AMI) portal roll-out after completion of over 85% of meter conversions.
- Completed Well 7 Ground Storage Tank (GST) and Well 4 GST rehabilitation projects.
- Integrated water modeling data into GoAigua Digital Twin platform for more robust control and monitoring of the water distribution network.
- Finished rehabilitation of camera van to allow for more frequent filming of collection system lines with lower downtimes.
- Integrated more in-depth use of Linko software to facilitate better communication with Food Service Establishments (FSEs) and Industrial Pretreatment (IPP) customers.
- Made optimization improvements with new Biological Nutrient Removal (BNR) basins to minimize need for chemical phosphorus removal.
- Installation of new Waste Activated Sludge (WAS) line from Clarifier 3 which will allow for more future routine maintenance with minimal operational impacts.



FY25 Goals

- Bid and kickoff construction of Weiss/Pecan water line project.
- Update 5-year water and wastewater master plans.
- Complete water line rehabilitation in Pflugerville Estates and Gatlinburg neighborhoods.
- Continue to manage, maintain, and repair existing membranes to extend life until Surface Water Treatment Plant (SWTP) Expansion Project is completed.
- Optimize treatment processes to reduce electrical usage at treatment plants to fall below American Water Works Association (AWWA) benchmarks.
- Increase Automated Metering Infrastructure (AMI) portal engagement to 30% of water user base.
- Decrease non-revenue water loss to 8%.
- Increase integration of AMI data into GoAigua Digital Twin platform.



FY25 Performance Measures

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Output			
Average Flow (MGD)	8.35	8.65	8.85
Peak Day Flow (MG)	13.36	13.75	14.50
Total Flow (MG)	3,051	3,164	3,315
Flow from Wells (MG)	299	315	315
Flow from Water Treatment Plant (MG)	2,752	2,849	3,000

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Water Main Miles	212	219	226
Connections	16,100	16,250	16,500
Training Hours Attended	556	610	650
Meters Repaired/Replaced	407	520	600
Water Main Repairs	12	15	12
Angle Stops Repaired/Replaced	53	65	70

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Wastewater Main Miles	235	241	250
Connections	18,321	18,480	18,675
Sewer Backups	66	72	75
Training Hours Attended	516	610	650
Manholes Repaired	12	15	15
Number of Lines Filmed	31	45	50
Quantity Filmed (Feet)	4,752	7,500	7,500
Lines Repaired	23	30	32
Lines Located	3,692	4,200	4,525
Manholes Inspected	645	700	710

Indicators	FY23 Actual	FY24 Projected	FY25 Estimate
Average Flow (MGD)	4.71	5.05	5.50
Peak Flow (MGD)	10.99	12.35	12.50
Gallons Treated (MG)	1,719	1,843	2,008
Reuse Water Sold (MG)	29.77	28.00	32.00

Solid Waste



Evan Groeschel
Operations Director

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

FY25 Budget Highlights

Operating

- Due to some accounting principle applications in error, the FY24 budget was overstated. The FY25 budget is significantly less due to these corrections.
- In FY24, this fund purchased an Air Burner (capital equipment used to burn wood waste) that reduces the operating costs.

Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$36,464	\$39,992	\$29,050	\$40,663	40%
Benefit	\$7,153	\$18,316	\$11,455	\$20,194	76.3%
Total Personnel:	\$43,616	\$58,308	\$40,505	\$60,857	50.2%
Operating					
Benefit	\$0	\$270	\$0	\$117	N/A
Supplies & Material	\$0	\$900	\$2,184	\$1,480	-32.2%
Other	\$2,685,817	\$1,911,006	\$1,175,000	\$990,635	-15.7%
Maintenance & Repairs	\$28,107	\$0	\$0	\$0	0%
Contractual	\$5,845,860	\$4,721,940	\$4,508,500	\$4,921,800	9.2%
Total Operating:	\$8,559,783	\$6,634,116	\$5,685,684	\$5,914,032	4%
Transfers					
Transfers	\$108,073	\$165,111	\$165,111	\$165,111	0%
Total Transfers:	\$108,073	\$165,111	\$165,111	\$165,111	0%
Capital Outlay					
Capital Outlay	\$0	\$200,000	\$198,150	\$0	-100%
Total Capital Outlay:	\$0	\$200,000	\$198,150	\$0	-100%
Total Expense Objects:	\$8,711,472	\$7,057,535	\$6,089,450	\$6,140,000	0.8%

FY24 Accomplishments

- Increased Recycle Center cost recovery by switching to brush incineration, achieving FY24 savings due to high costs associated with brush grinding and hauling.
- Enhanced operational efficiency by improving accessibility to the Recycling Center, which also boosted customer experience.



FY25 Goals

- Streamline operations at the Recycling Center by refining workflow processes to enhance overall efficiency.
- Elevate service quality by integrating advanced technological innovations into Recycling Center operations.
- Improve the aesthetics of the Recycling Center through targeted upgrades and facility enhancements.
- Expand collaborative efforts with neighboring municipalities to strengthen regional recycling initiatives and partnerships.



Pflugerville Community Development Corporation (PCDC)



Terri Waggoner-Toledo
Interim Executive Director

The Pflugerville Community Development Corporation (PCDC) is tasked with promoting the economic development of the City. Although the PCDC is not a City department, its budget is approved by the Pflugerville City Council, reflecting its role as an extension of the City.

FY25 Budget Highlights

Operating

- Expenditures for equipment have been reduced within this budget.
- Allocated \$150,000 for a marketing study, enhancing strategic planning and targeted outreach to boost economic development efforts.
- Invested \$706,000 for seven economic incentives and \$650,000 in Community Enhancement (CE) grants, driving local growth and supporting business development initiatives.
- City Project funding \$1.3 million.

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

- Allocated \$500,000 for land acquisition, facilitating the expansion of development opportunities and strategic growth.
- Invested \$500,000 in retail infrastructure, enhancing the capacity to attract and support retail businesses, driving local economic development.
- Designated \$1,900,000 for road improvement projects, improving infrastructure to support business access and community connectivity.
- Committed \$5,200,000 to Impact Way Extension Phase IV, advancing major development projects that stimulate economic growth and infrastructure enhancement.

Debt Service

- Debt Service includes an allocated amount of \$356,000 for road bonds.

PCDC Expenditures by Expense Type

Name	FY2023 Actuals	FY2024 Amended Budget	FY2024 Projected	FY2025 Budgeted	FY2024 Projected vs. FY2025 Budgeted (% Change)
Expense Objects					
Personnel					
Salary	\$731,850	\$537,590	\$537,590	\$511,716	-4.8%
Benefit	\$0	\$201,180	\$201,180	\$174,168	-13.4%
Total Personnel:	\$731,850	\$738,770	\$738,770	\$685,884	-7.2%
Operating					
Supplies & Material	\$15,269	\$51,800	\$47,096	\$25,000	-46.9%
Other	\$209,114	\$310,000	\$202,800	\$234,000	15.4%
Maintenance & Repairs	\$8,236	\$13,000	\$10,000	\$13,000	30%
Occupancy	\$3,180	\$3,000	\$2,000	\$2,000	0%
Contractual	\$387,246	\$537,964	\$462,464	\$506,025	9.4%
Staff Development	\$50,892	\$65,040	\$102,736	\$75,249	-26.8%
Total Operating:	\$673,937	\$980,804	\$827,096	\$855,274	3.4%
Development Agreement					
Contractual	\$1,787,676	\$1,716,000	\$1,235,625	\$2,876,000	132.8%
Total Development Agreement:	\$1,787,676	\$1,716,000	\$1,235,625	\$2,876,000	132.8%
Debt Service					
Debt	\$1,844,970	\$6,394,822	\$6,394,819	\$6,750,044	5.6%
Total Debt Service:	\$1,844,970	\$6,394,822	\$6,394,819	\$6,750,044	5.6%
Capital Outlay					
Capital Outlay	\$1,525,218	\$1,950,000	\$254,564	\$8,170,000	3,109.4%
Total Capital Outlay:	\$1,525,218	\$1,950,000	\$254,564	\$8,170,000	3,109.4%
Total Expense Objects:	\$6,563,651	\$11,780,396	\$9,450,874	\$19,337,202	104.6%

FY24 Accomplishments

- Completed the extension of Impact Way Phase III and approved the construction plans for Impact Way IV, facilitating the development through newly acquired 17.7 acres for the One Thirty Business Park expansion.
- Invested \$5.064 million in infrastructure, including strategic land purchases and infrastructure enhancements, to support business park expansion and growth.
- Retained EVS Metals' expansion in Pflugerville and collaborated with Retail Strategies to attract and recruit new retailers, bolstering the local economy and commercial offerings.
- Launched the Comprehensive Economic Development Strategy (CEDS 3.0).
- Achieved recognition from the International Economic Development Council, receiving a Bronze Award for Talent Development and Retention for the Mobile Training Lab Project and a Silver Award for PCDC's Animated Annual Report.
- Completed critical studies, including the Workforce Study and the PCDC Economic Impact Study, to inform strategic planning and decision-making.
- Supported local educational initiatives by providing CNC Laser Equipment for the Pflugerville Independent School District (PflISD) Career and Technical Education Program and funding LinkedIn Learning and GALE Entrepreneur software for the community and entrepreneurs.
- Secured a Texas Workforce Commission High Demand Job Training Grant and developed a framework for entrepreneurial programming, enhancing workforce skills and supporting local innovation.
- Explored future adult education opportunities with PflISD for the Career and Technical Education Center, aiming to expand educational offerings and career development resources.



FY25 Goals

- Advance recruitment efforts as outlined in the Retail Recruitment Policy.
- Fund and support enhancements for park improvements and projects.
- Invest strategically in infrastructure and land acquisition opportunities.
- Develop a distinctive brand and marketing campaign for the Pflugerville Community Development Corporation (PCDC).
- Continue recruitment efforts and foster partnerships with PCDC businesses, Opportunity Austin, and the Governor's Office.
- Acquire land along key corridors to support future development.
- Incentivize companies that create jobs and align with Pflugerville's community vision.
- Support the establishment of an innovation and entrepreneurship center visible from SH 130 or SH 45.
- Develop wet lab space to attract life sciences companies.
- Initiate a barriers-to-work initiative to improve workforce accessibility.
- Create comprehensive career readiness programs tailored to local industries.
- Expand short-term, earn-and-learn, re-skilling, and apprenticeship training opportunities.
- Build support for entrepreneurship and the start-up ecosystem.
- Start the recruitment process for a four-year university partner in Pflugerville.
- Rebrand PCDC to enhance its market presence.
- Pursue awards for excellence in economic development to recognize achievements.



FY25 Performance Measures

Recruitment/Retention	FY23	FY24	FY25
	Actuals	Projected	Estimates
Projects	31	24	21
Business Retention Visits	166	135	125
Jobs Created	1,672	1,325	500
Square Feet Recruitment Absorption	100K	393K	100K

Talent & Education	FY23	FY24	FY25
	Actuals	Projected	Estimates
Workforce Development	\$93K	\$169K	\$350K
Individuals Trained	255	235	235

Quality of Life	FY23	FY24	FY25
	Actuals	Projected	Estimates
Infrastructure Investment	\$8.3MM	\$5.0MM	\$7.0MM
Parks, Recreation, and Transportation Investment	\$250K	\$4.0MM	\$4.3MM

CAPITAL IMPROVEMENTS

FY25 Capital Improvement Program Plan

The Five-Year Capital Improvement Program Plan (CIP) for Fiscal Years 2025-2029 has been reviewed by the Planning and 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 2021 Strategic Plan and Aspire 2040 Comprehensive Plan. 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, we are building a legacy of resilience, responsibility, and thoughtful growth.

The CIP includes projects identified in the following categories: drainage, facilities, parks, transportation, reclaimed water, water, and wastewater. The plan is 132 projects within these seven categories. The FY25 budget is the first year of this CIP program, with each project identified below. For a full description of each project, the FY25-29 CIP can be accessed here: <https://www.pflugervilletx.gov/city-government/capital-improvements-program-cip>.

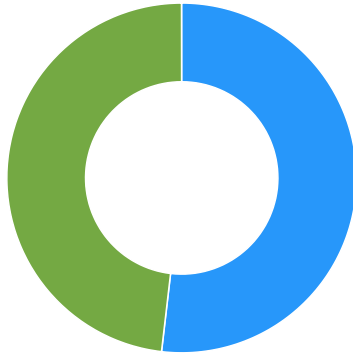
2025 Certificate of Obligation

The CIP calls for future debt to be issued to fund multiple projects. The amount needed in 2025 is \$83 million. This debt has been included in the debt tax rate and will be sold in the spring of 2025.

Total Capital Requested
\$659,592,110

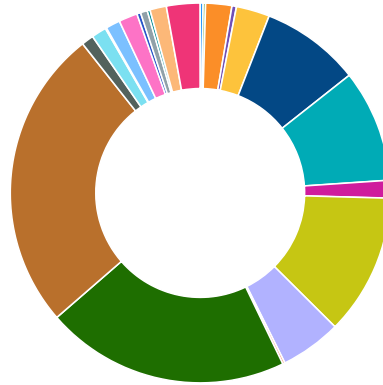
100 Capital Improvement Projects

Total Funding Requested by Department



● General Government (52%)	\$342,009,304.00
● Utility (48%)	\$317,582,806.00
TOTAL	\$659,592,110.00

Total Funding Requested by Source



● 2020 CO (0%)	\$1,651,144.00
● 2022 CO (0%)	\$1,361,250.00
● 2022 GO (2%)	\$14,689,811.00
● 2022A Rev TWDB (0%)	\$2,570,057.00
● 2022C WIFIA (3%)	\$18,782,199.00
● 2023 GO (8%)	\$55,735,638.00
● 2024A Rev TWDB (10%)	\$63,060,125.00
● CO 2022 (2%)	\$9,939,934.00
● CO 2023 (12%)	\$79,180,262.00
● CO 2023A (5%)	\$34,375,689.00
● Escrow Funds (0%)	\$1,198,671.00
● Future Debt (21%)	\$137,157,835.00
● Future WIFIA funding (26%)	\$169,803,384.00
● GF Reserves (1%)	\$6,816,666.00
● GO 2020A (1%)	\$8,442,828.00
● GO 2021 (0%)	\$660,000.00
● GO 2022 (1%)	\$8,088,629.00
● GO 2023 (2%)	\$10,426,534.00
● Impact Fees (0%)	\$2,131,471.00
● Reserve (1%)	\$3,845,000.00
● Reserves (0%)	\$1,619,351.00
● Roadway Impact Fees (1%)	\$9,208,505.00
● TIA Escrow (3%)	\$18,847,127.00
TOTAL	\$659,592,110.00

General Government Projects

1849 Park Phase 2	\$13,818,296
This project is an expansion of the sports fields with three additional baseball/softball fields, food truck park, parking, restrooms, and large areas for gatherings. The project also encompasses additional parking and lighting from the original...	
2020 General Obligation Bond Program Management	\$780,000
General consultant costs for program management.	
ADA Projects Implementation: Signalized Intersections	\$2,180,625
Design and develop Plans, Specifications and Estimate (PS&E) for Signalized Intersection (15 locations) improvements to meet ADA/PROWAG standards	
ADA Transition Plan Facility Projects	\$263,654
The study identifies items such as code and safety issues to ensure better public access to city facilities. Facilities Prioritization: 1. Utility Billing 2. City Council Chambers 3. Library Year 2: Facilities Prioritization: Park Facilities - 1...	
Annual Trail Connectivity	\$285,000
Trail connectivity and anticipation of new gaps created by development as the city grows. Supporting our efforts towards becoming the Trail Capital of Texas.	
Athletic Fields Feasibility Study	\$150,000
We have 33 acres of ball fields and we received over 45 acres of request every year. We need to do a feasibility study so we can survey the public on their needs for the next 10 to 15 years and start to plan on parcels of land to target for...	
Caldwell Elementary at Upper Gilleland Creek Channel Improvements	\$249,730
Caldwell Elementary is currently inundated by Gilleland Creek floodwaters during the 100-year storm event. The scope of the project includes raising Fitzgerald Ln to an elevation of 777 feet, channel modifications and a berm on the eastern border...	
Cameron Rd Realignment	\$60,871
Engineering, design and construction of two lanes of an ultimate four lane urban roadway from the intersection of Pecan/Weiss Lane to Cameron Road South. Improvements will include curb and gutter, underground storm facilities, and right-of-way...	
Cele Road from Weiss Lane to FM 973	\$3,196,897
The study includes the development of three alignment alternatives and typical sections utilizing available desktop information to perform a preliminary Hydraulic and Hydrologic analysis, topographic survey, subsurface utility engineering,...	
City Hall	\$47,967,540
This project includes a new City Hall building that will be approximately 93,000 square feet to include Finance, Utility Billing, Information Technology, People and Culture, City Secretary, Public Records, City Administration, Public Community...	
City Intersection Improvements: E. Pfl Pkwy at FM 685	\$2,531,895
Construct intersection improvements including geometric and safety improvements.	
City Intersection Improvements: FM 685 at Coppermine Overpass	\$1,681,546
Construct intersection improvements including geometric and safety improvements.	



City-wide Facility Master Plan	\$350,000
The city-wide facility Master-Plan will include the potential reuse of the current City hall building, future plans for the library, PAWS, and police department/justice center. The scope of the effort includes evaluation of existing buildings,...	
Colorado Sand Drive from Copper Mine to Lone Star Ranch Blvd	\$3,341,393
Construct approximately 0.53 miles of new roadway to fill the gap in existing Colorado Sand Drive between Copper Mine Drive and Lone Star Ranch Blvd including four lane paved roadway, curb and gutter, underground drainage, water, wastewater and a...	
CR 138 @ Derby Day Intersection Control	\$900,000
Intersection control evaluation and ADA Improvements.	
CR 138 Widening (Future Southeast Loop from Secretariat Ridge Lane to East of Derby Day Avenue/Little Lake Road)	\$835,000
Widening existing 3-lanes to 4-lanes with sidewalk, drainage improvements and traffic signal improvements. This project has been requested as part of Williamson County's bond election.	
Destination Playspace	\$739,940
Phase 1 development of a Destination Play-space. This play-space will be a playground with a unique and innovative design that will become a destination, attracting families and visitors from all over the region. The play-space will be installed...	
Downtown Regional Detention Pond(s)	\$300,000
Develop and implement a downtown regional detention pond plan that includes sizing and preferred locations of the downtown detention ponds. The downtown detention ponds will allow downtown development to maximize the available acreage by not...	
Drainage Utility Implementation and Utility Rate Implementation	\$285,000
Develop and implement a drainage utility fee program that will be codified based on impervious cover, and provide a funding mechanism for the city to study, evaluate, construct, operate, and maintain the city's drainage systems and...	
E. Pflugerville Pkwy Realignment (Jesse Bohls) E. of Weiss	\$13,781,133
This project is the continuation of East Pflugerville Parkway from Weiss to Avarar Avenue. This new segment of roadway will be one mile in length and consist of a 4-lane roadway with a raised center median and the addition of streetlights.	
East Pecan Street	\$19,710,778
Engineering design, utility relocation and right-of-way acquisition for an expanded urban roadway with a raised center median from Sun Light Near Way to Weiss Lane. Includes design for wider bridge crossing, innovative intersection and multimodal...	
East Pflugerville Parkway (Colorado Sand to Weiss)	\$13,768,877
Engineering design, utility relocation and right-of-way acquisition for a future four-lane urban roadway with raised center median from Colorado Sand Drive to Weiss Lane.	
Facilities Condition Assessment	\$750,000
The facilities condition assessment will be completed in FY24. The assessment will include a detailed condition review of each building envelope system (roof, windows, doors), mechanical, electrical and plumbing systems, and the identification of...	
FM 685 / CR 138 NB/SB Intersection Improvements	\$1,680,000
Design and construct new lanes accommodating improved deceleration/acceleration traffic movement and improved intersections. This project will require coordination with Williamson County and TxDOT.	

FM 685 at Steeds Crossing - Right Turn Lane	\$1,325,000
The project adds a Right Turn Lane, acceleration and deceleration lane, accommodating turning movements from FM685 and the residential area.	
FM 685 Corridor Improvements	\$4,023,746
The 2020 General Obligation Bond Program project included a corridor study, preliminary engineering and design. The project includes lane realignment, intersection changes, multimodal improvements including shared use paths and right-of-way...	
Gilleland Creek Pool Facilities Project	\$75,000
Improvements to the two existing Gilleland Creek park structures and construction of climate-controlled restroom, shower and changing facility, including construction of a new climate-controlled lifeguard office with ticketing and concession...	
Historic Colored Addition Infrastructure Improvements	\$5,529,374
The improvement project includes full reconstruction of each of the existing subdivision roadways along with new construction of Grant Avenue, Lincoln Avenue, Taylor Street, Caldwell's Lane, and Russell Street. All roadways will incorporate curb...	
Historic Elevated Tank Park Site	\$1,100,000
This project encompasses the rehabilitation and beautification of the historic water tank property, making it a gathering place to be enjoyed by the community. The future site would incorporate educational and historical value for the community...	
Immanuel Road Improvements	\$2,158,832
Design and full reconstruction for widening of the existing roadway to a three-lane roadway section from Pecan St. to Killingsworth Ln. Improvements include curb and gutter, intersection improvements, street lighting, underground storm...	
Immanuel Road/Pecan Park at Upper Gilleland Creek Channel Improvements	\$493,460
Immanuel Rd is currently inundated during the 5-year storm event. The 100-year floodplain extends into the neighborhood south of Upper Gilleland Creek and floods E Pecan St on the north side of the creek. The project includes channel modifications...	
Intersection Control along Olympic	\$575,000
Review multiple intersections at Olympic and Dessau, Olympic and Heatherwilde, Oxford and Dessau, Settlers Valley and Wells Branch, Olympic and Oxford for potential new intersection control.	
Intersection Design and Construction	\$500,000
Intersection control evaluation, design, PS&E and construction of intersection.	
Justice Center Parking Lot Expansion	\$252,226
The project will develop a portion of the adjacent property west of the Pflugerville Justice Center for expansion of the existing police department parking lot. The number of parking spaces will be maximized to a goal of at least 78 spaces based...	
Kelly Lane Park	\$1,118,062
Construct a new neighborhood park that includes a playground, trails, restroom building, pickle-ball court, parking lot and other amenities.	
Kelly Lane Phase 2 from W. Falcon Point to Moorlynch Ave.	\$12,263,214
This project will widen Kelly Lane from a two-lane roadway to an urban four-lane divided section from Falcon Pointe Drive to just east of Moorlynch Avenue. Phase 2 will also include drainage improvements and the addition of a roundabout at...	

Kelly Lane Phase 3	\$1,419,937
Construction of a four-lane roadway with center median from Moorlynch Ave. to Cele Rd. incorporates re-alignment of current intersection at Weiss Lane. Construction includes curb and gutter, underground storm facilities, pedestrian improvements,...	
Lake Pflugerville Park Phase 2A	\$200,000
Phase 2 of Lake Pflugerville was identified in the Lake Pflugerville Preliminary Design Report. This project will focus on development of the north side of the lake, around to the west boundary. Design and construction will include beach...	
Limestone Commercial to Pfluger Farm Lane North connection (formerly Town Center Drive Extension)	\$6,040,000
New urban collector roadway extension with multimodal facilities between Limestone Commercial Drive and Pfluger Farm Lane North.	
Main Street Improvements	\$31,212,722
Design for a future two-lane urban roadway from Railroad Avenue to Old Austin Hutto Road. It includes ROW acquisition, intersection design at Railroad Avenue, FM 685, and Old Austin Hutto Road, for future improvements and utility relocation. This...	
Melber Lane from Cameron Road to Pleasanton Parkway	\$1,237,199
Melber Lane consists of constructing the realignment of Cameron Road and Melber Lane extension from Cameron Road at the City's 1849 Park to Pleasanton Parkway as the northern project limit. Cameron Road is a Travis County long-range transportation...	
Mobility Master Plan	\$50,000
The mobility master plan is intended to provide an update to the existing Transportation Master Plan to reflect adjustments to roadway infrastructure due to growth and the needs of the community, as well as include goals and policies from the...	
Multi-Generational Recreation Center Project	\$49,398,046
Design and construction of a new 120,000 square foot multi-generational recreation center. To include four basketball courts, a fitness floor, a group exercise and multipurpose space, child watch and aquatic features including a leisure pool, lap...	
Murchison Park	\$210,000
This project will enhance the existing park properties with the construction of trails, connectivity, picnic area and a play area.	
NB and SB FM 685 at Kelly Lane Intersection Improvements	\$2,298,388
Northbound Left-turn and U-turn lane improvements at NB Frontage Road and Kelly Lane & Southbound Left-turn and Right-turn Lane Improvements at Southbound Frontage Road at Kelly Lane. Evaluate the interchange of FM 685 & Kelly Lane for...	
Neighborhood Street Reconstruction Package # 2	\$493,140
Reconstruct and/or Rehabilitate the following: Great Basin Avenue, Bushmills Road, Picadilly Drive, Pflugerville Loop, Edgemere Drive, Windermere Drive, Yellow Sage Street.	
Neighborhood Street Reconstruction Package # 3	\$3,749,761
Reconstruct and/or rehabilitate Grand National Avenue, Rowe Loop, Sullivan Street, Dalshank Street, Algrog Street, Mashburn Street, Option Avenue, Diablo Drive, and Butler Drive.	
Old Austin Hutto Road Extension	\$5,657,788
This project will construct a new urban three lane section of roadway from East of FM 685 to Pflugerville Parkway.	

Park Land Acquisition	\$5,600,000
This project would include the acquisition of more than 20 acres for future needs.	
Parks 2020 GO Bond Program Management	\$250,000
General Consultant Cost for Program Management	
Parkway Drive Street Reconstruction and Drainage Improvements	\$1,470,000
Reconstruct the roadway into an urban section including pavement, curb, gutter, drainage, sidewalk, and streetlights with local road cross section with potential for a traffic calming improvement. Comprehensive drainage improvements are needed for...	
Paved ADA Trails	\$426,105
Design and develop Plans, Specifications and Estimate (PS&E) for Paved Trails (2 Miles) to meet ADA/PROWAG standards (est. 2020)	
Pavement Maintenance Program	\$5,783,425
Pavement Maintenance Program FY24: Rehabilitation Projects: Saxony II Residential Roadway,. Arterial Pecan and HA5 Preservation: Heatherwilde/Windermere Pavement Maintenance Program FY25: Rehabilitation Projects: Saxony III Residential Roadway,....	
Pfennig @ FM685 Intersection Improvements	\$1,320,000
Construct intersection improvements at Pfennig Lane onto FM 685.	
Pfennig Lane Extension E. Pecan St to Wells Branch Parkway	\$730,694
This project will construct a new urban three lane section of roadway from East Pecan Street to Wells Branch Parkway.	
Pfennig Lane Extension to E. Pecan St	\$1,800,692
This project will construct a new urban four lane section of roadway from E. of FM 685 to East Pecan Street.	
Pfluger Farm Lane North Improvements	\$2,552,216
Extension of Pfluger Farm Lane north to the SH45 frontage road. The three-lane roadway extension will allow an alternate route for traffic and additional connections for existing City roadways. Construction includes curb and gutter, underground...	
Picadilly Dr., Central Commerce & Royston	\$10,329,161
Picadilly: Widening of existing roadway from IH 35 northbound frontage road to Central Commerce Drive. Improvements to include curb and gutter, underground storm facilities, dedicated pedestrian facilities, intersection turn lane improvements and...	
Picadilly Park	\$205,000
Picadilly Park is a 9.8-acre park featured in the 2014 Trails Master Plan. The proposed improvements include trails, play areas and a pollinator meadow.	
Public Rights-of-Way Sidewalk	\$274,218
Design and develop Plans, Specifications and Estimates (PS&E) for the sidewalk (3 miles) to meet ADA/PROWAG standards near or around park facilities (est. 2020)	
Public Works Complex	\$43,332,178
Construct a Public Works facility to include public utility staff - pump and motor division, water and wastewater operations staff, materials inventory and storage and public works operations staff - streets and drainage, fleet and facilities. The...	

Relocation of Immanuel Road Pedestrian Bridge	\$800,000
This project would be in conjunction with the Immanuel Road construction project to relocate the Immanuel Road Pedestrian Bridge to a temporary location for future use in the Downtown East project.	
Rowe Lane Corridor Study	\$100,000
Analyze the feasibility of establishing a crossing over or under SH130. This project will also develop a final alignment through the west of SH 130 to Heatherwilde and include surveying and right of way acquisition.	
Schultz Lane Safety Improvements	\$3,088,800
Widen to a three-lane section with multimodal facilities from the City limits to the north to AW Grimes to the south.	
SH 45 Frontage Rd	\$320,000
The Project includes a corridor study for FM 685 from Wells Branch Parkway to SH 130 with the objective to provide safe and efficient mobility for all users with the goal of being competitive for grant funding for construction.	
Terrell Lane Extension	\$1,295,812
This project will construct a new urban three-lane section of roadway from S. of Town Center Drive to East Pflugerville Parkway.	
Unpaved ADA Trails	\$183,862
Design and develop Plans, Specifications and Estimate (PS&E) for Unpaved Trails (2 Miles) to meet ADA/PROWAG standards (est. 2020)	
Weiss Lane Widening	\$50,000
Expansion of Weiss Lane from E. Pecan to Pleasanton Parkway from two lanes to four lanes with shared use paths on both sides. Includes bridge over Gilleland Creek and intersection improvements at Weiss and Pecan Street. Additional...	
Wells Point Park Improvements Phase 2	\$924,453
This project will replace fencing and upgrade the existing restroom facilities and concession area at Wells Point Park.	
Wilke Ridge Lane	\$183,618
This project will widen to an urban three-lane section from Pflugerville Parkway to Heatherwilde.	
Total: \$342,009,304	

Utility Projects

12-inch Looping Improvements in 794' Pressure Zone	\$3,882,700
12-inch water lines along Weiss Lane, East Pecan Street, and Cameron Road in the southern part of the 800' Pressure Zone.	
12-inch Weiss Lane and Kelly Lane Water Lines	\$1,785,897
12-inch water lines along Weiss Lane and Kelly Lane, to serve growth and provide looping to the system.	
15-inch Gilleland Creek Wastewater Interceptor	\$2,129,922
15-inch interceptor along Gilleland Creek replacing an existing 12-inch interceptor.	
15-inch N. Wilbarger Wastewater Interceptor	\$2,304,749
A 15-inch wastewater interceptor connecting N. Wilbarger to N. SH 130 interceptor.	
15-inch Northwest (NW) Wilbarger Wastewater Line Extension	\$1,045,000
This 15-inch wastewater line would extend from the western terminus of the 15-inch Wilbarger Interceptor crossing SH 130 to the western edge of Pflugerville Acres Subdivision, following along Panther Loop and Panther Drive. The wastewater...	
16-inch Colorado Sand Drive Looping	\$911,250
Design and construct a water line to serve growth and development in the area east of SH 130.	
27-inch Kelly Lane Wastewater Interceptor	\$6,434,462
A 27-inch interceptor connecting the areas served by the Kelly Lane Lift Station to the existing 36-inch interceptor along Weiss Lane. 15/12-inch interceptors connecting the areas served by the Dunes, Blackhawk, and Falcon Pointe lift stations to...	
30-inch SH 130 and Pfluger Farm Lane Water Lines	\$8,493,167
30-inch water line along the west side of State Highway 130 from Pflugerville Parkway to FM 685. Includes 30-inch water line along Town Center Drive, and crossing State Highway 45, providing a means to fill the ground storage tank from the Central...	
30/24-inch State Highway 45 Pump Station Discharge Line	\$5,840,162
30 and 24-inch water lines along the northern frontage road of State Highway 45 and Heatherwilde Boulevard. This project will connect the State Highway 45 Pump Station to the 960' Pressure Zone.	
36-inch Sorento Wastewater Interceptor Phase 2	\$15,636,815
36-inch interceptor from Weiss Lane Lift Station and Verona Lift Station. Decommissioning Weiss Lane and Verona Lift Station upon interceptor completion.	
42/36 inch Weiss Lane and Pecan Street Water Lines	\$13,316,561
42 and 36-inch water lines to replace and connect the existing 24-inch water line along Weiss Lane and existing 16-inch along Pecan Street to the east side of State Highway 130. This will also include 30, 24, 20, and 16-inch water lines along...	
54-inch Wilbarger Wastewater Interceptor	\$3,485,466
54-inch interceptor in the southern portion of the Wilbarger Basin.	
6.0 Wilbarger Wastewater Treatment Plant	\$132,840,685
Design and construct wastewater treatment plant that will serve the Wilbarger Basin.	



8-inch Bohls Place Wastewater Interceptor	\$366,792
Design and construct an 8-inch interceptor connecting the Bohls place development to the SH 130 interceptor and decommissioning of the Bohls Place Lift Station after completion of the interceptor.	
Boulder Ridge Lift Station Rehabilitation and Expansion	\$542,950
Expansion and rehabilitation of the Boulder Ridge Lift Station from a firm capacity of .33 MGD to .6 MGD. Install a permanent power generator.	
Colorado Sand Drive Wastewater Line	\$608,599
Design and construct a wastewater line to serve growth and development in the area.	
Cottonwood WW interceptor and Lift Station	\$8,585,780
Regional lift station aimed to serve developments on the western edge of the Cottonwood sewer shed to the Wilbarger Creek Regional Wastewater Treatment Facility.	
Historic Colored Addition Subdivision Water Lines	\$654,885
Demolish and construct new water lines throughout the neighborhood to meet current water and life safety and fire codes.	
New Sweden Lift Station and Force Main	\$8,012,900
This project includes a new 1.0 MGD lift station and 12-inch force main in the Cottonwood West basin. The lift station and force main will send wastewater flow to the Carmel Lift Station.	
Pfennig Lane Ground Storage Tank Rehabilitation	\$20,604
Rehabilitation of the interior and exterior of the Pfennig Ground Storage tanks that store drinking water.	
Reclaimed Waterline along Weiss Lane	\$1,359,086
Approximately 14,000 LF of 10" reclaimed waterline to serve Lake Pflugerville Park, Verona Park, and a large volume of commercial customers reclaimed water.	
Reclaimed Waterline to 1849 Park	\$6,256,660
Approximately 13,200 LF of 12" and 7,000 LF of 10" reclaimed waterline to serve the 1849 Park and a large volume of commercial customers reclaimed water.	
Rehabilitation of Wastewater Lines	\$2,800,000
This work to rehabilitate existing 30+ year old gravity wastewater lines within various neighborhoods in older sections of the City through the use of Cure-in-Place Pipe (CIPP) and pipe bursting where required. These neighborhoods would include...	
Secondary Colorado River Raw Water Line	\$33,025,119
A secondary Raw Water Line Project that will transport water from the Colorado River to Lake Pflugerville, parallel to the City's existing raw water line.	
Upper New Sweden Interceptor	\$500,000
This interceptor includes 18-inch, 21-inch, 27-inch, 33-inch, and 36-inch gravity mains in the Cottonwood West basin.	
Wastewater Master Plan	\$250,000
An update to the 2020 Wastewater Master Plan.	
Water Line Rehabilitation - Gatlinburg and Bohls Place	\$3,025,000
This work is to replace existing asbestos-cement pipe that is present in the Bohls and Gatlinburg neighborhoods through the use of pipe bursting so this hazardous pipe material can be abandoned in place without hazardous material mitigation and...	

Water Line Rehabilitation - Pflugerville Estates**\$800,000**

The water lines in the Pflugerville Estates neighborhood do not satisfy many American Water Works Associations (AWWA) standards as well as City water line standards. Currently, most of the infrastructure is not common pipe size and service lines...

Water Master Plan**\$250,000**

Perform strategic planning efforts to update the Water Master Plan and Impact Fees, and keep pace with growth by providing timely review and planning for drinking water resources.

Water Treatment Plant Expansion to 30MGD & Pump Station at WTP**\$52,417,595**

A treatment capacity expansion at the Pflugerville WTP from 20.5 MGD to 30.0 MGD. This project also includes an expansion of the Lake Pump Station (raw water) from 18.0 MGD to 30.0 MGD, and an expansion of the High Service Pump Station from 17.3...

Total: \$317,582,806

DEBT



Government-Wide Debt Overview

The City of Plugerville 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 saves 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.

Major capital improvements such as streets, drainage, buildings, 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 (2022 & 2023)	
Kroll	AA+
Moody's	Aa2
Certificate of Obligation Bonds & Limited Tax Bonds (2021 and older)	
Moody's	Aa2

LEGAL DEBT LIMIT

Taxable Assessed Valuation (including TIRZ)	\$11,933,799,351
Constitutional Limit	2.50% of assessed value
Tax Rate to achieve Maximum Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for FY25	\$0.5328 per \$100 valuation
Available unused Maximum Tax Rate	1.97% of assessed valuation

The total debt obligation as of September 30, 2024, is \$1,470,387,644 with \$684,128,760 self-supported through utility rates, TIRZ property tax, and funding provided from 4B sales tax through Pflugerville Community Development Corporation.

TOTAL DEBT SERVICE			
FYE 9/30	Principal	Interest	TOTAL
2025	20,525,000	36,109,822	56,634,822
2026	23,925,000	35,242,795	59,167,795
2027	27,310,000	34,227,171	61,537,171
2028	28,513,056	33,028,333	61,541,388
2029	31,812,743	31,812,085	63,624,828
2030	34,143,041	30,457,541	64,600,582
2031	35,338,976	29,190,043	64,529,018
2032	36,575,573	27,868,724	64,444,297
2033	38,367,861	26,551,575	64,919,435
2034	38,150,868	25,145,651	63,296,518
2035	40,154,624	23,708,381	63,863,005
2036	32,589,160	22,084,674	54,673,834
2037	33,844,509	20,811,488	54,655,997
2038	35,125,705	19,491,472	54,617,177
2039	36,437,782	18,151,826	54,589,608
2040	37,725,778	16,827,857	54,553,635
2041	39,074,731	15,457,999	54,532,729
2042	37,719,679	13,999,837	51,719,516
2043	29,805,666	12,587,330	42,392,996
2044	30,867,734	11,494,037	42,361,770
2045	31,935,927	10,399,234	42,335,161
2046	30,895,294	9,219,396	40,114,690
2047	29,880,882	8,081,794	37,962,676
2048	29,207,743	6,962,633	36,170,376
2049	30,305,929	5,863,979	36,169,908
2050	30,020,496	4,719,763	34,740,258
2051	27,976,500	3,504,828	31,481,328
2052	28,604,003	2,355,022	30,959,024
2053	27,033,065	1,165,033	28,198,098
Total	\$ 933,867,326	\$ 536,520,317	\$ 1,470,387,644



REFERENCE



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:	FY25 Beginning Amount	FY25 Ending Amount
Regional Detention	Developer Fee	\$156,807	\$156,807
Dedicated Parkland	Unified Development Code	\$1,397,014	\$1,397,014
Traffic Impact Analysis (TIA)	Unified Development Code	\$12,331,408	\$ -0-
Sidewalk	Unified Development Code	\$715,467	\$715,467
Tree Fund	Unified Development Code	\$1,114,596	\$964,596
Travis Co.-Pflugerville Pkwy.	Interlocal Agreement	\$480,260	\$480,260
Lakeside MUD #5	Development Agreement	<u>\$420,686</u>	<u>\$420,686</u>
	TOTAL	\$16,616,238	\$4,134,830

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 \$50,000 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	FY25 Amount
Building Inspection	Bureau Veritas	Building Plan Review and Inspections	\$ 600,000
Finance	Valley View Consulting LLC	Investment Advisor	\$ 75,000
Finance	Weaver and Tidwell, LLP	Auditing Services	\$ 68,000
Finance	Travis County Tax Assessor Collector	Tax Collection Services	\$58,000
GIS	Esri	GIS Mapping software	\$ 63,500
GIS	Trimble	CityWorks PLL & AMS software	\$ 145,000
GIS	Esri	Esri Advantage Program	\$ 74,300
IT	Motorola Solutions	Motorola FLEX CAD/RMS Annual Maint.	\$ 143,255
IT	GTS Technology Solutions, Inc.	Security information and event management	\$ 60,000
IT	SHI Government Solutions	Antivirus	\$ 75,000
IT	SHI Government Solutions	Microsoft Office	\$ 240,000
IT	Tyler Technologies	ERP	\$ 220,000
IT	MCCI, LLC	Cloud Document Storage	\$ 77,000
IT	Integrated Computer Systems, Inc.	CAD/RMS - Athena	\$ 210,000
IT	GTS Technology Solutions, Inc.	UPS Battery Replacement	\$ 72,240
IT	GTS Technology Solutions, Inc.	Computer Replacement	\$ 351,600
IT	Presidio Networked Solutions Group	Smartnet Contracts	\$ 70,000
IT	SHI	PDF and Editing Software	\$ 66,000
IT	Freeit Data Solutions, INC	Backup Solution	\$ 65,000
IT	Presidio Networked Solutions Group	Network Switches	\$ 75,000
IT	Integrated Computer Systems Inc.	5-Year payment for new CAD/RMS software	\$ 250,000
P&DS	Maruti (aka MT Connect)	Pfatch a Ride (on-demand transportation)	\$ 192,600
P&DS	Uber	Pfatch a Ride (on-demand transportation)	\$ 128,400
P&DS	Senior Access	Senior Access Transportation	\$ 50,000
P&DS	Travis County Emergency Services District No. 2	Fire Marshal Fee	\$300,000
P+C	HUB International	Benefit Consultant	\$ 58,500
Police	Axon Enterprise Inc.	Axon - Body-worn camera system	\$ 252,041
Police	Axon Enterprise Inc.	Axon - In-Car video systems	\$ 229,713
Police	Axon Enterprise Inc.	Taser 7 Plan	\$ 59,044
Police	Travis County Emergency Services	Inter-local Cooperation Agreement Austin/Travis County Regional Radio System	\$ 108,000
Parks & Recreation	Ryan Sanders Sports Services LLC	Field Mowing Contract	\$175,000
Parks & Recreation	Marathon Fitness	Cardio Equipment (lease)	\$68,942
Parks & Recreation	Ryan Sanders Sports Services LLC	1849 Field Maintenance Contract	\$255,000
Parks & Recreation	Boss Lady Mobile Laundry & Cleaning, LLC	Park Restroom Janitorial Services	\$142,480
Parks & Recreation	Typhoon Texas	4th of July Fireworks Show at Typhoon Texas location	\$50,000
Parks & Recreation	Studio 1619	Landscape Architect	\$80,000
Streets	Austin Traffic Signal Const. Co. Inc.	Traffic Signal Maintenance	\$405,500
Utility Services	GoAigua	GoAigua Digital Twin	\$64,000
Utility Services	Core & Main	Annual Meters Purchase	\$325,000

Department	Vendor	Contract Description	FY25 Amount
Water Distribution	HydroPro Solutions	AMI Portal	\$51,000
WW Treatment	Sheridan Environmental/Wastewater Transport Services	Sludge Hauling	\$1,000,000
Engineering/WW Treatment	WILLIAMS SCOTSMAN, INC	Annual Trailer Lease	\$165,000

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 off-set 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 and Recreation.

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

Utility 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 through 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 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 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 fee, 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 ledger lines related to utilities & insurance.

Contractual - Grouping of general ledger lines related to agreements or contracts that obligates the city of 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 meets specific criteria. Details can be found in the Financial Policies section of the Budget Overview.

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	\$10.00per 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
B. Equipment Use Fees	
1. Presentation Laptop Use	\$25.00 per Laptop
1. May be rented for a maximum 3-hour period	

Police Department

FEE DESCRIPTION	FEE
A. Alarm Permit	
1. Permitting	
a. Residential	\$25.00 per Application
b. Commercial	\$35.00 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	\$300.00 per Application (1,12)
2. Mail Notice	\$2.00 per Property Owner Receiving notice
3. Sign	\$25.00 per Street Frontage
B. Legal	
1. Legal Fee	\$250.00 per Application
2. Legal Lot Determination	\$300.00 per Request
C. License Agreement	
1. Recordation of License Agreement	\$500.00 per Agreement (additional Legal fee required) Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.
D. Development Agreement	
1. Development Agreement Application	\$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. (1,16)
2. Legal Review	\$10,000.00 Deposit (additional required if exceeded) (1) \$2,000 (includes 5 hours of staff meetings, plus \$5,000 escrow)
3. Minor Amendment Application	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. (1,16)
E. Zoning and Land Use	
1. Rezoning Application	
a. 5 Acres or Less	\$500.00 per Application (1,16)
b. Greater than 5 Acres to 10 Acres	\$1,000.00 per Application (1,16)
c. Greater than 10 Acres	\$2,500.00 per Application (1,16)
2. Rezoning to PUD Application	
a. Minimum Size Waiver	\$200.00 per Application (1,2,16)
b. Less than 50 Acres	\$2,500.00 per Application (1,2,16)
c. 50 Acres or Greater	\$5,000.00 per Application (1,2,16)
d. Amendment to Existing PUD	\$1,000.00 per Amendment (1,2,16)
e. Fire Marshal Review Fee	\$200.00 per PUD Application (1,2,16)
3. Specific Use Permit	
a. 5 Acres or Less	\$750.00 per Permit (1,16)
b. Greater than 5 Acres to 10 Acres	\$1,250.00 per Permit (1,16)
c. Greater than 10 Acres	\$2,500.00 per Permit (1,16)
4. Comprehensive Plan Amendment – Future Land Use Map	\$500.00 per Amendment (1,16)
5. Text Amendment – Applicant Initiated	\$500.00 per Amendment (1)
6. Zoning Verification Letter	\$50.00 per Letter (1,3)
7. Certificate of Non-Conformity	\$200.00 (1,2,16)
F. Subdivision	
1. Preliminary Plan	
a. Standard Review	\$1,000.00 + \$30.00 per lot (1,16)
b. Expedited Review	\$2,000.00 + \$50.00 per lot(1,16)



c. Review Beyond 3 Review Cycles	\$250.00 per Additional Review Cycle(1,4,16)
2. Revised Preliminary Plan	
a. Standard Review	\$30.00 per Affected Lot (minimum of \$500.00) (1,5,16)
b. Expedited Review	\$50.00 per Affected Lot (minimum of \$1,000.00) (1,5,16)
c. Review Beyond 3 Review Cycles	\$500.00 per Additional Review Cycle (1,5,16)
3. Construction (Public Infrastructure) Plan	
a. Minor - 20 or Fewer Plan Sheets	\$2,500.00 (1,16)
b. Major - More than 20 Plan Sheets	\$4,500.00 (1,16)
c. Review Beyond 3 Review Cycles	\$250.00 per Additional Review Cycle (1,4,16)
d. Revision to Approved Plan Set	\$100.00 per revision sheet (1,16)
e. Utility Connection only	\$350.00 per application submitted (1,16)
4. Public Improvement Inspections	
a. Minor - 20 or Fewer Plan Sheets	\$150.00 per plan sheet (1,16)
b. Major - More than 20 Plan Sheets	\$300.00 per plan sheet (1,16)
c. Utility Connection Only	\$300.00 (1,16)
d. Construction Re-Inspection	\$150.00 per Inspection (1)
e. Service Extension Request	\$250.00 plus \$2,500.00 escrow (1,16)
5. Right-of-Way (ROW)	
a. Standard Local ROW Application	\$400.00 per Application (1,16)
b. Network Nodes Application	\$500.00 per Application (1)
c. Network Nodes Annual Fee	\$250.00 per Network Node (1)
d. Node Support Pole Application	\$1,000.00 per Application (1)
e. Transfer Facilities Application	\$100.00 per Facility (1)
f. Transfer Facility Rental	\$28.00 per Month per Node (1)
g. Collocation of Network Nodes on Service Pole	\$20.00 per Year per Service Pole (1)
h. Damage to Known ROW Utilities Fee	\$2,000.00 per Incident + Cost of Repair (1)
i. ROW Work without Permit Fee	\$2,000.00 (1)
6. Final Plat	
a. Standard	\$1,000.00 + \$30.00 per lot (1,7,8)
b. Expedited	\$2,000.00 + \$50.00 per lot (1,7,8)
c. If Public Hearing is Required	\$250.00 in Addition to Regular Plat Fee (1,7,8)
d. Review Beyond 3 Review Cycles	\$250.00 per Additional Review Cycle (1,4,7,8)
7. Subdivision Variance	\$200.00 per Variance (minimum of \$500.00) (1,16)
8. Fire Marshal Fees	\$200.00 per Preliminary Plan Approval (1)
9. GIS Digitizing Fee	\$25.00 per Application (1)

G. Site Development

1. Site Development Permit	
a. Standard Review	\$0.06 per Sq/Ft of Impervious Cover (minimum of \$500.00) (1,9,10)
b. Expedited Review	\$0.12 per Sq/Ft of Impervious Cover (minimum of \$500.00) (1,9,10)
c. Review Beyond 3 Review Cycles	\$250.00 per Additional Review Cycle (1,4,9)
2. Site Plan Revision (Major, Minor)	\$0.06 per Sq/Ft of limits of construction included in revision (minimum of \$500.00) (1,9)
3. Site Development Permit Extension	\$500.00 per Request (1,9)
4. Site Development Re-Inspection Beyond 2 Inspections	\$100.00 per Inspection (1,9)
5. Architectural Waiver to Commission	\$250.00 per Waiver (1,9,16)
6. Fire Marshal Fees	
a. Fire Plan Review	\$0.05 per Sq/Ft (1,9)
b. Fire Inspection	\$50.00 per Inspection (1,9)

H. Site Disturbance (May Include Tree Removal)



1. 5 Acres or less	\$250.00 per Permit (1)
2. Greater than 5 Acres to 10 Acres	\$500.00 per Permit (1)
3. Greater than 10 Acres	\$750.00 per Permit (1)
4. Tree Removal Only	\$100.00 per Permit (1)
I. Traffic Impact Analysis (TIA) Review	
1. 2,000 to 5,000 Trips	\$1,500.00 per Review (1)
2. 5,001 to 10,000 Trips	\$2,400.00 per Review (1)
3. 10,001 to 15,000 Trips	\$3,300.00 per Review (1)
4. 15,001 or More Trips	\$3,700.00 per Review (1)
5. TIA Revision	\$½ Current TIA Rate (1)
J. Miscellaneous Development Fees	
1. Fire Hydrant Flow Test	\$150.00 per Test (1)
2. Vacation Subdivision Plat	\$250.00 per Application (1,8)
3. Vacation of Easement or Public Right-of-Way	\$250.00 per Application (1,7,8)
4. Recordation of Easements by Separate Instrument	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule. (1,7)
5. Recordation of Development Agreement	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule. (1,7)
6. Board of Adjustment (Appeals, Variances, Special Exceptions)	Minimum \$275.00 per Request; \$125.00 per Each Additional Request (1,7,16)
7. Warranty Bond	Varies, please contact the Engineering Department (1)
8. Special Purpose District Application	\$10,000.00 per Application (1,16)
9. Temporary Use Permit	\$100.00 per Application(1)
10. Vested Rights Determination	\$2,500, with required \$5,000 legal escrow
11. Roadway Impact Fee Credit Agreement	\$500.00 (additional Legal fee required)
K. Meter and Tap Inspection	
1. Water Meter Installation and Inspection	
a. 5/8" x 3/4" Meters	\$400.00 per Meter
b. 3/4" Meters	\$510.00 per Meter
c. 1" Meters	\$590.00 per Meter
d. 1 ½" Meters	\$915.00 per Meter
e. 2" Meters	\$990.00 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	\$0.32 per Sq/Ft (1)
a. Electrical	\$60.00 per Dwelling (1)
b. Plumbing	\$60.00 per Dwelling (1)
c. Mechanical	\$60.00 per Dwelling (1)
2. Duplex	\$0.37 per Sq/Ft (1)
a. Electrical	\$60.00 per Unit (1)
b. Plumbing	\$60.00 per Unit (1)
c. Mechanical	\$60.00 per Unit (1)
3. Townhome	\$0.50 per Sq/Ft (1)
a. Electrical	\$60.00 per Unit (1)
b. Plumbing	\$60.00 per Unit (1)
c. Mechanical	\$60.00 per Unit (1)
M. New Commercial Building Fees	
1. Apartments/Hotels	\$700.00 Flat Fee + \$0.06 per Sq/Ft (1)
a. Electrical	\$30.00 per Unit (1)
b. Plumbing	\$30.00 per Unit (1)
c. Mechanical	\$30.00 per Unit (1)



2. New and Finish Out	
a. 1 to 500 Sq/Ft	\$266.00 Flat Fee (1)
b. 501 to 2,500 Sq/Ft	\$600.00 Flat Fee (1)
c. 2,501 to 5,000 Sq/Ft	\$1,000.00 Flat Fee (1)
d. Greater than 5,000 Sq/Ft	\$1,000.00 Flat Fee + \$0.18 per Sq/Ft > 5,000 Sq/Ft (1)
3. Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. 1-2,500 Sq/Ft	\$250.00 Flat Fee (1)
b. 2,501-5,000 Sq/Ft	\$500.00 Flat Fee (1)
c. Greater than 5,000 Sq/Ft	\$750.00 Flat Fee + \$0.02 per Sq/Ft > 5,000 Sq/Ft (1)

N. Miscellaneous Residential Building Fees

1. Accessory Building over 200 Sq/Ft (Portable)	\$50.00 per Permit (1)
2. Accessory Building over 200 Sq/Ft (Permanent)	\$65.00 per Permit (1)
3. Detached Garage	\$65.00 per Permit (1)
4. Residential Deck & Patio Covers	\$60.00 per Permit (1)
5. Single Family Addition (Changes Outline of Home)	\$240.00 per Permit (1)
6. Single Family Remodel	\$80.00 per Permit (1)
a. Residential Re-roof	\$80.00 per Permit (1)
7. Electrical, Plumbing, Mechanical (included on any above)	\$60.00 per Type (1)
8. Irrigation	\$70.00 per Permit (1)
9. Swimming Pools	
a. Above Ground/Hot Tubs	\$60.00 per Permit (1)
b. In-Ground (No Heater)	\$158.00 per Permit / \$400.00 for Commercial Pools (1)
c. In-Ground (With Heater)	\$204.00 per Permit / \$500.00 for Commercial Pools (1)
10. Residential Flat Work (Driveways, Sidewalks, Curb Cuts)	\$50.00 per Permit (1)
11. Re-Inspection	\$100.00 per Inspection (1)
12. Same Day Building Final Re-Inspection	\$500.00 (1)

O. Miscellaneous Commercial Building Fees

1. Signs	\$100.00 per Permit (1)
2. Master Signage Plan (Application)	\$100.00 per Application (1)
3. Common Signage Plan (Application)	\$100.00 per Application (1)
4. Temporary Sign	\$30.00 per Permit (1)
5. Certificate of Occupancy	\$100.00 per Certificate (1)
a. Temporary Certificate of Occupancy	\$100.00 per initial TCO (1) \$250.00 per first TCO Renewal (1) \$500.00 per each TCO Renewal after one (1)
6. Commercial Stand Alone: Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. Alteration Level 1	\$150.00 per Type (1,11)
b. Alteration Level 2	\$250.00 per Type (1,11)
c. Alteration Level 3	Dependent upon Sq/Ft and Subject to New Commercial Rates (1,11)
7. Site Utility Installation: Water, Wastewater, and Storm Drain	
a. 1 to 2,500 LFT	\$250.00 per Type (1)
b. 2,501 to 5,000 LFT	\$500.00 per Type (1)

- c. Over 5,000 LFt \$750.00 per Type (1)
- 8. Re-Inspection \$100.00 per Inspection (1)
- 9. Same Day Building Final Re-Inspection \$500.00
- 10. Irrigation \$100.00 (1)
- 11. Temporary Noise Permit: Special Events and Music Venue \$50.00 per application (1)
- 12. Temporary Noise Permit: Construction \$100.00 per occurrence (1)

P. Building Plan Review

- 1. New Residential Units \$70.00 per Plan (12)
- 2. Miscellaneous Residential (Remodels, Pools, Additions, Solar, Etc.) \$40.00 per Plan (12)
- 3. Miscellaneous Commercial (Remodels, Pools, Additions, Solar, Etc.) \$100.00 per Plan (12)
- 4. Residential Revisions \$50.00 per Plan (12)
- 5. Signs \$100.00 per Plan (12)
- 6. Irrigation \$30.00 per Plan / \$100.00 per Plan for 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. (12)
- 7. New Commercial
- 8. Fire Plan Review \$0.05 per Sq/Ft (12)
- 9. Commercial Plan Revision \$200.00 per revision (12,13)

Q. Miscellaneous Permit, Inspection, and Occupancy Fees

- 1. Health Inspections Please see the City of Austin fee schedule for current rates. (1)
- 2. Commencing Work without Required Permit Additional fee to equal the cost of the applicable permit. (1)
- 3. Improperly Requested/Missed Inspection \$200.00 per Inspection (1)
- 4. Occupancy without Certificate of Occupancy \$100.00 per Day of unauthorized occupancy (1,14)
- 5. Demolition Permit \$50.00 per Application (1,15)
- 6. Reactivation Fee Double Original Permit Fee (1)
- 7. Construction Trailer \$100.00 (1)
\$50.00 per requirement, decision, or determination appealed (minimum of \$200.00)

R. Appeals

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. Fees are not to exceed the amounts listed. The Director of PAWS has discretion to reduce or waive fees where the Director determines appropriate.
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.

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. Credit Card Processing Fees	Fees will be charged to customers to the extent permitted by law not to exceed 10 percent.
1. Excluded from fees - Library and Recycling Center	

Parks and Recreation

FEE DESCRIPTION

FEE

A. Park Reservation Fees

1. Facility Rental	
a. Lake Pflugerville Pavilion	\$175.00 from 10:00 A.M – 10:00 P.M.
b. Gilleland Creek Pavilion	\$150.00 from 10:00 A.M – 10:00 P.M.
c. Windermere Clubhouse	\$150.00 from 10:00 A.M – 10:00 P.M.
d. Green Red Barn	\$500.00 from 10:00 A.M – 10:00 P.M. *additional charge for non-residents
e. Green Red Barn - Deposit	\$250.00
f. Pfluger Grove	\$125.00 from 10:00 A.M – 10:00 P.M.
g. Gilleland Creek Pool	\$200.00 per 2-Hour Session
h. Scott Mentzer Pool	\$350.00 per 2-Hour Session
i. Pfennig Soccer Field	\$10.00 per Hour
j. Wells Point Soccer (11v11)	Non Peak \$15.00 per hour / Peak \$25.00 per hour
k. Wells Point Soccer (7v7)	Non Peak \$10.00 per hour/ Peak \$20.00 per hour
l. Bohls Park	\$10.00 per hour
m. Light fee (Bohls and Wells)	\$25.00 per hour
2. 1849 Park Facility	
a. Soccer Field Rental Non Peak hours	\$20.00 per Hour
b. Soccer Field Rental Peak hours	\$30.00 per Hour
c. Soccer Pod Rental (Two Fields) Non Peak hour	\$40.00 per Hour
d. Soccer Pod Rental (Two Fields) Peak hours	\$60.00 per Hour
e. Football Field Rental	\$20.00 per Hour
g. Field Lights	\$25.00 per Hour
h. All Soccer Fields (6 fields)	\$150.00 per hour
i. All 1849 Fields (9 fields)	\$250.00 per hour
j. Lock Fee	\$100.00 per Lock
k. Football Score Board Remote Replacement	\$500.00 per Replacement Remote
l. Pavillion Fee	\$20.00 off Season only
3. Special Events & Full Facility Rentals	
a. 1849 Facility	\$250.00 per Hour
b. 1849 Soccer Fields	\$150.00 per Hour
c. 1849 Multi-Purpose	\$75.00 per Hour
4. Athletic Permits	
a. Less than 200 Participants	\$125.00 per Permit
b. 200 to 400 Participants	\$150.00 per Permit
c. 400 to 1,000 Participants	\$175.00 per Permit
d. Greater than 1,000 Participants	\$200.00 per Permit
5. Athletic Event Impact Fees	
a. 5k or less	\$2.00 per participant
b. More than 5k	\$3.00 per participant
c. Triathlon	\$4.00 per participant
d. Portable Restrooms Provided	1 per every 100 registrations

B. Recreation Center Rental Fees

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
 - 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)

C. Recreation Center Fees

- 1. Family Membership
 - a. Annual Membership \$200.00 per Year
 - b. Monthly Membership \$18.00 per Month
- 2. Individual Membership (18 - 54)
 - a. Annual Membership \$100.00 per Year
 - b. Monthly Membership \$10.00 per Month
- 3. Youth Membership (17 & under)
 - a. Annual Membership \$50.00 per Year
 - b. Monthly Membership \$5.00 per Month
- 4. Senior Membership (55 & up)
 - a. Annual Membership \$30.00 per Year
 - b. Monthly Membership \$3.00 per Month
- 5. 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
- 6. One Day Rec Center Pass (18 and over) \$5.00 per Day
- 7. One Day Rec Center Pass (Youth) (17 & under) \$2.00 per day
- 8. Walking Pass 10-Day Punch Card \$10.00 per Card
- 9. ID Replacement Card \$5.00 per Replacement Card
- 10. Recreation Center Classes Varies. Please see the Parks Program Guide for more information.
- 11. Lap Swim Annual Pass Add-on \$250.00 per Year

D. Senior Center Fees

- 1. Field Trip
 - a. 0-20 Miles \$5.00 per Trip
 - b. 21-40 Miles \$10.00 per Trip
 - c. 41-60 Miles \$15.00 per Trip
 - d. 61-80 Miles \$20.00 per Trip
 - e. 81-100 Miles \$25.00 per Trip
 - f. 100+ Miles \$30.00 per Trip
- 2. Senior Luncheon
 - a. Catered Varies per Person
- 3. Senior Programs Varies. Please see the Parks Program Guide for more information.

E. Aquatic Fees

- 1. Gilleland and Windermere Pools
 - 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
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	\$300.00 Annually
3. Swim Practice and Swim Meet	
a. Swim Practice Facility	\$8.00 per Lane per Hour
b. Swim Practice Lifeguard	\$9.00 per Lifeguard per Hour
c. Swim Meet Facility	\$10.00 per Lane per Hour
d. Swim Meet Lifeguard	\$9.00 per Lifeguard per Hour
4. Lap Swim Pass	\$30.00 per 10 passes
a. Annual Lap Swim Pass	\$300.00 Annually
5. Aquatic Classes	Varies. Please see the Parks Program Guide for more information.
6. Family Season pass - All Facilities	\$400.00 Annually
7. Individual Youth Season Pass (3 yrs. to 17 yrs.)	\$35.00 Annually
8. Individual Adult Season Pass (18 yrs. to 54 yrs.)	\$50.00 Annually
9. Individual Senior Season Pass (55 yrs. and older)	\$35.00 Annually
10. Individual Military Season Pass	\$35.00 Annually

F. Recreation Programs

Varies. Please see the Parks Program Guide for more information.

G. Special Events

1. Gate/Admission Fee	No Charge – \$20.00 per Day
2. Booth Fees	
a. Single Booth	\$25.00 – \$350.00 per Booth
b. Double Booth	\$50.00 – \$750.00 per Booth
3. Electricity Access	\$25.00 – \$50.00 per Event
4. City of Austin Temporary Food Permit	Please see the City of Austin fee schedule for the current rate.
5. Event Permit	\$50.00
6. Event Permit Land Use Agreement	Varies per licensing agreement approved by Council
7. Stage Rental	
a. Stage Rental Fee - For-Profit	\$2,000.00 for 12 hours
b. Stage Rental Fee - Non-Profit	\$1,000.00 for 12 hours

H. Community Services

1. Park Usage Permit	
a. Non-Profit	\$125.00 per Year
b. Workout Group (less than 25 Members)	\$200.00 per Year
c. Workout Group (25 to 50 Members)	\$250.00 per Year
d. Workout Group (greater than 50 Members)	\$300.00 per Year
2. Pfarmers Market Booth	\$25.00 per Day
3. Adopt-A Program Reservation	\$25.00 per Year

I. Senior Game Pass

\$15.00 Annually

1. Fees Listed are for City of Pflugerville residents; non-residents will be charged an additional 50%, with the exception of the Green Red Barn facility. Non-residents will be charged an additional 100% for the Green Red Barn Facility.



2. Peak-hour fees for field use are an additional 50% and are based on demand during select timeframes.
3. Includes two hours of meeting room use and one hour in either the gymnasium or game room.
4. Membership includes Senior Center programs.
5. 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	\$30.00
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. Other Services Not Listed	\$25.00
M. New Meter Install Expedite Fee	\$500.00
N. 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 4pm.
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	\$45.00 per Meter
b. 3/4" meter	\$76.50 per Meter
c. 1" meter	\$121.50 per Meter
d. 1 1/2" meter	\$148.50 per Meter
e. 2" meter	\$301.50 per Meter
f. 3" meter	\$958.50 per Meter
g. 4" Compound	\$1,498.50 per Meter
h. 4" Combination	\$2,101.50 per Meter
i. 6" Compound	\$3,001.50 per Meter
j. 6" Combination	\$4,801.50 per Meter
k. 8" Combination	\$8,401.50 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	\$6.75 per 1,000 Gallons
b. 3,001 – 10,000 Gallons	\$8.40 per 1,000 Gallons
c. 10,001 – 25,000 Gallons	\$10.50 per 1,000 Gallons
d. 25,001 Gallons and Over	\$13.10 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	\$55.00 per Meter
2. Volume Charge	\$6.10 per 1,000 Gallons
D. Wholesale Wastewater Rates	
	\$50.73 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 per sample



b. Biochemical Oxygen Demand (BOD)	\$29.75 per sample
c. BOD Extra Fee Dilution/Dechlorination	\$8.50 as needed
d. Total Suspended Solids (TSS)	\$24.00 per sample
e. Carbonaceous Biochemical Oxygen Demand (CBOD)	\$29.75 per sample
f. Chemical Oxygen Demand (COD)	\$35.50 per sample
g. Calcium	\$18.50 per sample
h. Magnesium	\$18.50 per sample
i. Digest Metals	\$19.75 per sample
j. Hardness	\$11.75 per sample
k. Alkalinity	\$27.00 per sample
l. Turbidity	\$20.75 per sample
m. Chlorine	\$24.50 per sample
n. PH	\$19.00 per sample
o. Total Dissolved Solids (TDS)	\$26.00 per sample
p. Arsenic	\$18.50 per sample
q. Barium	\$18.50 per sample
r. Cadmium	\$18.50 per sample
s. Chromium	\$18.50 per sample
t. Copper	\$18.50 per sample
u. Cyanide	\$67.00 per sample
v. Subcontract Handling Fee	\$26.00 per sample
w. Lead	\$18.50 per sample
x. Manganese	\$18.50 per sample
y. Mercury	\$43.00 per sample
z. Molybdenum	\$18.50 per sample
aa. Nickel	\$18.50 per sample
ab. Selenium	\$18.50 per sample
ac. Silver	\$24.00 per sample
ad. Zinc	\$18.50 per sample
ae. Digest Metals Sub Contracted	\$24.00 per sample

I. Wastewater discharge permit applications and surcharge for re-samples

1. Significant User	
a. Significant Users	\$250.00
b. Other Users	\$250.00
c. Permit Modification	\$250.00
2. Other User	
a. Significant Users	\$25.00
b. Other Users	\$25.00
c. Permit Modification	\$25.00

- 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.
- 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 previous month's usage will make the customer eligible for consideration of a credit to the customer's account. The average of the past twelve months of usage will be used as a base for crediting 100% of the excess usage billed (amount of credit will be based on the highest rate per 1,000 gallons). The City would require the customer to submit a written request for credit with a copy of the bill from a licensed plumber certifying that the leak has been repaired and a copy of a valid City of Pflugerville Building Permit for the repair. The request must detail the location and dates of the leak. 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.
- Rates for larger sized meters are subject to 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.

FY 2025 HOLIDAY SCHEDULE

<i>Veterans Day</i>	Monday	November 11, 2024
<i>Thanksgiving Day</i>	Thursday	November 28, 2024
<i>Thanksgiving Holiday</i>	Friday	November 29, 2024
<i>Christmas Eve</i>	Tuesday	December 24, 2024
<i>Christmas Holiday</i>	Wednesday	December 25, 2024
<i>New Year's Day</i>	Wednesday	January 1, 2025
<i>Martin Luther King Jr Day</i>	Monday	January 20, 2025
<i>Presidents' Day</i>	Monday	February 17, 2025
<i>Memorial Day</i>	Monday	May 26, 2025
<i>Juneteenth</i>	Thursday	June 19, 2025
<i>Independence Day</i>	Friday	July 4, 2025
<i>Labor Day</i>	Monday	September 1, 2025

Personal Holidays - (3) Upon approval by Supervisor

Financial Policies

Purpose

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

Budget Policies

1. The City Council shall adopt a balanced operations budget; the revenues must equal or exceed the expenditures. The budget may include a fund balance transfer as a revenue source to balance the budget. The City Charter also requires that the General Fund maintain a reserve equal to three months (25%) of the operations and maintenance budget.
2. Departmental budgets are divided into two categories – operating and capital outlay. The operating budget, although estimated by line items, is managed as a total. The department manager may exceed budgeted line item amounts, making sure to spend within the limits of the total operating budget, net of personnel numbers. No additional personnel positions are to be added without City Council approval through the budget amendment process. The capital outlay budget is allocated for specific projects with specific amounts. Any alteration to the capital outlay portion of the budget requires an approved budget amendment.
3. The City Council may amend the budget by ordinance but shall not authorize expenditures in excess of the total of estimated income plus funds available from earlier years (fund balance).
4. Financial control systems shall be in place to monitor compliance with the adopted budget, including monthly reviews and quarterly reporting of all budgeted accounts.

Capital Expenditure Policies

1. Any item costing \$5,000 or more and having an estimated useful life of at least two years will be classified as a capital outlay expenditure. These items are itemized separately in the department line item budget.
2. All capital outlay items shall be inventoried annually and shall have a fixed asset tag when feasible.
3. Construction-in-progress and Capital Improvement Projects that will be funded during the fiscal year will be shown in the budget.
4. The City Council may issue General Obligation bonds, Certificates of Obligation, or other evidences of indebtedness for the purpose of buying or constructing capital assets.
5. All capital projects shall be financially monitored to ensure compliance with the approved funding for the project.

Capitalization Policy

1. Capital assets categories and thresholds will be:
 1. Land – any amount
 2. Certificates of Convenience and Necessity - any amount
 3. Buildings/building improvements - \$25,000
 4. Improvements other than buildings - \$25,000
 5. Infrastructure - \$25,000
 6. Personal property - \$5,000
2. For clarification purposes of this policy, the above items are generally defined as, but not expressly limited to, the following:
 1. 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.
 2. A 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.
 3. A building is a structure that is permanently attached to the land, has a roof, and is partially or completely enclosed by walls. A building improvement must extend the life of the building or

- increase the value of the building.
4. Improvements other than buildings include fences, parking lots, recreation areas, pools, etc.
 5. Infrastructure is considered stationary and can be utilized for a significantly greater number of years than most capital assets. Examples of infrastructure are streets, curbs, gutters, sidewalks, fire hydrants, bridges, dams, drainage facilities, water and wastewater lines, lighting systems, and signage.
 6. Personal property is fixed or movable tangible assets that are used for operating or maintaining City services. Examples of personal property are vehicles, other mobile equipment, water meters, books, and furnishings.

Reporting Policies

1. The budget will be prepared in accordance with Governmental Accounting Standards Board (GASB) and Governmental Finance Officers Association (GFOA) guidelines. Copies of the budget will be available for public viewing at City Hall, at the Pflugerville Community Library, and on the City's website.
2. Monthly financial statements will be given to the City Council.
3. Budget amendments, as required, will be presented to the City Council on an as-needed basis. A report indicating the necessary adjustments and the sources of funding will be developed and an ordinance amending the budget will be prepared for City Council approval.
4. Quarterly investment reports are approved by the City Council.
5. An annual audit will be performed by an independent public accounting firm and the results of the audit will be summarized in a Annual Comprehensive Financial Report (ACFR). This report will be presented to the City Council upon completion and will be available for public viewing.

Fund Balance Policy

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

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

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

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

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

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

Debt Policies

The City has the power, except 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 formal Debt Management Policy is located in the Reference section.

Investment Policies

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 formal Investment Policy is located in the Reference Section.



Purchasing Policy

July 2024

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.
- 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.
- Administers contracts for goods and services.
- Ensures that competitive processes are maintained by avoiding component, split or sequential purchases. Purchases and contracts exceeding \$50,000 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 \$50,000.
- 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 \$50,000 purchases from the Authorized Purchases List pre-approved by City Council, and bulk purchases over \$50,000 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 \$50,000 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 - \$50,000	City Manager or authorized designee*
Over \$50,000	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 \$50,000 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 still require Council 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 \$50,000, 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 \$50,000.
- Contracts and/or expenditures over \$50,000 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 in excess of \$50,000 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 \$50,000 without Council approval.
 - A Contract that is executed for more than \$50,000, regardless of term, without Council approval.

Purchasing at a Glance

P-Card is the preferred method of payment for transactions up to \$3000.

*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	<ul style="list-style-type: none"> 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	\$50,000	Contract and/or Purchase Order	<ul style="list-style-type: none"> Purchase Order or Contract requires: <ul style="list-style-type: none"> 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 \$50,000	Contract and/or Purchase Order	<ul style="list-style-type: none"> A Purchase Order or Contract requires a formal solicitation issued by the Department and/or Purchasing. <ul style="list-style-type: none"> 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. <p>Note: Contract and City Council approval is required for new purchases, contracts, and contract renewals over \$50,000.</p>

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 \$50,000

Obtaining informal quotes

Informal quotes for the purchase of goods or services that cost more than \$3,000 but are less than \$50,000, 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 \$50,000 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 \$50,000

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 \$50,000 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 service over \$50,000 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 procurements 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 less than \$25,000 (both increases and decreases in the contract amount)**.
- The City Council delegates to the City Manager or their designee the authority to approve change orders of **\$50,000 or less (both decreases or increases in the contract amount)**.
- Change orders **over \$50,000 (both increases and decreases in contract amount)** should be reviewed by the Finance and Legal departments before proceeding with the change.
- Change orders **over \$50,000 (both increases and decreases in contract amount)** require City Council approval. Change orders will be distributed after approval and execution by the City Manager.
- Change orders that increase a contract or purchase order that was **ORIGINALLY under \$50,000** to a new total of **over \$50,000** require Council approval. (Ex: a \$5,000 increase on what was originally a \$46,000 purchase order or contract, for a new total of \$51,000, 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 \$50,000 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 \$50,000 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 procurements necessary 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 in excess of \$50,000 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 \$50,000 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 \$50,000 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 \$50,000 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 \$50,000 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 APL (as part of the adopted budget) allows the City Manager or designee to approve and execute the expenditures and contract that result from these purchases throughout the year. This should not be mistaken 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 \$50,000 with a vendor.

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 \$70,000 annually on these tasers. During year 2 and 3 of the original 3-year contract term, the department could request that Finance then place the contract on the APL, dedicating \$70,000 to Axon Enterprise for the upcoming fiscal year, for those tasers previously approved by Council. This fiscal year expenditure to Axon Enterprises would then be presented to Council for approval via the APL as part of the budget process. (Once the original 3-year contract expires, a separate Council approval is needed for the first 12-month renewal option prior to requesting that Finance continue to submit this item on the APL.)*

- *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 \$50,000 with a vendor;
- To execute a contract renewal over \$50,000;
- To enter into a contract or purchase over \$50,000 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 and purchases in excess of \$50,000 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 three methods for procuring goods and services: a request for check, P-Card, 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 method – should include an explanation of why this required method was 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.

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 \$50,000 City Council approval is required in advance of obtaining a purchase order or contract.

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 \$50,000 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 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").
- 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 the 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 a 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.
- **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. RFB's 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 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 (formally National IPA, TCPN& US Communities)
- (PCA) Purchasing Cooperative of America
- Sourcewell (Formally NJPA)
- The Interlocal 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.



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 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 ACFR 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

Tax Rate Worksheet

City of Pflugerville

2024
NO NEW REVENUE TAX RATE WORKSHEET

<p>1. 2023 total taxable value. Enter the amount of 2023 taxable value on the 2023 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).</p>	\$ 10,058,178,951
<p>2. 2023 tax ceilings.</p>	\$ 0
<p>3. Preliminary 2023 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$ 10,058,178,951
<p>4. 2023 total adopted tax rate.</p>	\$ 0.5362 /\$100
<p>5. 2023 taxable value lost because court appeals of ARB decisions reduced 2023 appraised value.</p>	
<p>A. Original 2023 ARB values:</p>	\$ 699,886,609
<p>B. 2023 values resulting from final court decisions:</p>	-\$ 596,640,498
<p>C. 2023 value loss. Subtract B from A:</p>	\$ 103,246,111
<p>6. 2023 taxable value subject to an appeal under Chapter 42, as of July 25.</p>	
<p>A. 2023 ARB certified value:</p>	\$ 1,239,726,220
<p>B. 2023 disputed value:</p>	-\$ 125,389,834
<p>C. 2023 undisputed value. Subtract B from A.</p>	\$ 1,114,336,386
<p>7. 2023 Chapter 42 related adjusted values. Add Line 5C and Line 6C.</p>	\$ 1,217,582,497
<p>8. 2023 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.</p>	\$ 11,275,761,448
<p>9. 2023 taxable value of property in territory the unit deannexed after Jan. 1, 2023. Enter the 2023 value of property in deannexed territory.</p>	\$ 0
<p>10. 2023 taxable value lost because property first qualified for an exemption in 2024. 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, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2024 does not create a new exemption or reduce taxable value.</p>	
<p>A. Absolute exemptions. Use 2023 market value:</p>	\$ 16,078,470
<p>B. Partial exemptions. 2024 exemption amount or 2024 percentage exemption times 2023 value:</p>	+\$ 144,867,610
<p>C. Value loss. Add A and B.</p>	\$ 160,946,080



11. 2023 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 in 2024. Use only properties that qualified in 2024 for the first time; do not use properties that qualified in 2023.		
A. 2023 market value:	\$	685,629
B. 2024 productivity or special appraised value:	-\$	1,460
C. Value loss. Subtract B from A.	\$	684,169
12. Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$	161,630,249
13. 2023 captured value of property in a TIF. Enter the total value of 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2023 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$	536,011,450
14. 2023 total value. Subtract Line 12 and Line 13 from Line 8.	\$	10,578,119,749
15. Adjusted 2023 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	56,719,878.09
16. Taxes refunded for years preceding tax year 2023. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2023. 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 2023. This line applies only to tax years preceding tax year 2023.	\$	488,779.63
17. Adjusted 2023 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	57,208,657.72
18. Total 2024 taxable value on the 2024 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:	\$	10,926,238,595
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 tax year for the first time as pollution control or energy storage system property	-\$	15,823,148
D. Tax increment financing: Deduct the 2024 captured appraised value of property taxable by a taxing unit in a tax increment zone for which the 2024 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.	-\$	601,676,039
E. Total 2024 value. Add A and B, then subtract C and D.	\$	10,308,739,408



2024
VOTER-APPROVAL TAX RATE WORKSHEET

28. 2023 M&O tax rate.	\$	0.2485	/\$100
29. 2023 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the NNR Tax Rate Worksheet.	\$	11,275,761,448	
30. Total 2023 M&O levy. Multiply Line 28 by Line 29, and divide by \$100.	\$	28,020,267.20	
31. Adjusted 2023 levy for calculating NNR M&O rate.			
A. M&O taxes refunded for years preceding tax year 2023. 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 31.11 payment errors. Do not include refunds for tax year 2023. This line only applies to tax years preceding tax year 2023.			
	+ \$	226,523.20	
B. 2023 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 2024 captured appraised value in Line 18D, enter 0.			
	- \$	1,646,962.00	
C. 2023 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing 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. Other taxing units, enter 0.			
	+/- \$	0.00	
D. 2023 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function.			
	\$	(1,420,438.80)	
E. Add Line 30 to Line 31D.	\$	26,599,828.39	
32. Adjusted 2024 taxable value. Enter the amount in Line 25 of the NNR Tax Rate Worksheet.	\$	10,877,725,192	
33. 2024 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$	0.2445	/\$100
34. Rate adjustment for state criminal justice mandate.			
A. 2024 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. 2023 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.			
	- \$	0.00	
C. Subtract B from A and divide by Line 32, and multiply by \$100.	\$	0.0000	
D. Enter the rate calculated in C. If not applicable, enter 0.	\$	0.0000	/\$100

35. Rate adjustment for indigent health care expenditures.

A. 2024 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, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose.
 \$ 0.00

B. 2023 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, 2020 and ending on June 30, 2023, less any state assistance received for the same purpose.
 \$ 0.00

C. Subtract B from A and divide by Line 32, and multiply by \$100.
 \$ 0.0000

D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.0000 /\$100

36. Rate adjustment for county indigent defense compensation.

A. 2024 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, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.
 \$ 0.00

B. 2023 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, 2020 and ending on June 30, 2023, less any state grants received by the county for the same purpose.
 \$ 0.00

C. Subtract B from A and divide by Line 32, and multiply by \$100.
 \$ 0.0000

D. Multiply B by 0.05 and divide by Line 32 and multiply \$100.
 \$ 0.0000

E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.0000 /\$100

37. Rate adjustment for county hospital expenditures.

A. 2024 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, 2023 and ending on June 30, 2024.
 \$ 0.00

B. 2023 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, 2020 and ending on June 30, 2023.
 \$ 0.00

C. Subtract B from A and divide by Line 32 and multiply by \$100.
 \$ 0.0000

D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.
 \$ 0.0000

E. Enter the lesser of C and D. If not applicable, enter 0. \$ 0.0000 /\$100



38. **Rate adjustment for defunding 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 26.0444 for more information.
- A. Amount appropriated for public safety in 2023. 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 2023. 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 32 and multiply by \$100.
- \$ 0.0000
- D. Enter the rate calculated in C. If not applicable, enter 0.
- \$ 0.0000 /\$100
39. **Adjusted 2024 NNR M&O rate.**
Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.
- \$ 0.2445
40. **Adjustment for 2023 sales tax specifically to reduce property taxes.** Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2023 should complete this line. These entities will deduct the sales tax gain rate for 2024 in Section 3. Other taxing units, enter zero.
- A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2023, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.
- \$ 0.00
- B. Divide Line 40A by Line 32 and multiply by \$100
- \$ 0.0000 /\$100
- C. Add Line 40B to Line 39.
- \$ 0.2445 /\$100
41. **2024 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 40C by 1.08.
-or-
- Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035
-or-
- D41. Disaster Line 41: 2024 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 a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval 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.
- If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).
- \$ 0.2530 /\$100



42. Total 2024 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 unit's budget as M&O expenses.			
A. Debt also includes contractual payments to other taxing units that have incurred debt 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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2024, verify if it meets the amended definition of debt before including it here.			
Enter debt amount.	\$	41,857,083.00	
B. Subtract unencumbered fund amount used to reduce total debt.			
	-\$	2,500,000.00	\$
C. Subtract certified amount spent from sales tax to reduce debt (enter 0 if none).			
	-\$	0.00	
D. Subtract amount paid from other resources.			
	\$	6,506,566.00	
E. Adjusted debt. Subtract B, C, and D from A.		\$	32,850,517.00
43. Certified 2023 excess debt collections.			
Enter the amount certified by the collector.	\$	0.00	
44. Adjusted 2024 debt. Subtract Line 43 from Line 42E.		\$	32,850,517.00
45. 2024 anticipated collection rate.			
A. Enter the 2024 anticipated collection rate certified by the collector.			
		100.00%	
B. Enter the 2023 actual collection rate.			
		100%	
C. Enter the 2022 actual collection rate.			
		100%	
D. Enter the 2021 actual collection rate.			
		100%	
E. If the anticipated collection rate is lower than the actual collection rates in B, C, and D, enter the lowest rate 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. Not the rate can be greater than 100%.			
			100%
46. 2024 debt adjusted for collections.			
Divide Line 44 by Line 45E.	\$	32,850,517.00	
47. 2024 total taxable value.			
Enter the amount on Line 21 on the NNR Tax Rate Worksheet.	\$	11,332,123,312	
48. 2024 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.			
	\$	0.2898	/\$100
49. 2024 voter-approval tax rate. Add Lines 41 and 48.			
-or-			
D49. Disaster Line 49: 2024 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 D41.			
	\$	0.5428	/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2024 county voter-approval tax rate.			
	\$		N/A

2024
ADDITIONAL SALES TAX WORKSHEET

51. **Taxable sales.** For taxing units that adopted the sales tax in November 2023 or May 2024, 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 Nov 2023, skip this line. \$
52. **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.
- UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER OR MAY 2024.**
Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.
- OR -
- UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2023.**
Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95. \$ 0.00
53. **2024 total taxable value.**
Enter the amount from Line 21 of the NNR Tax Rate Worksheet. \$ 11,332,123,312
54. **Sales tax adjustment rate.**
Divide Line 52 by Line 53 and multiply by \$100. \$ 0.0000 /\$100
55. **2024 NNR tax rate, unadjusted for sales tax.**
Enter the rate from Line 26 or 27, as applicable, on the NNR Tax Rate Worksheet. \$ 0.5259 /\$100
56. **2024 NNR tax rate, adjusted for sales tax.**
Units that adopted the sales tax in November 2023 or in May 2024: Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before Nov 2023. \$ 0.5259 /\$100
57. **2024 voter-approval tax rate, unadjusted for sales tax.**
Enter the rate from Line 49, Line D49 (disaster) or Line 50, as applicable, on the NNR Tax Rate Worksheet. \$ 0.5428 /\$100
58. **2024 voter-approval tax rate, adjusted for sales tax.**
Subtract Line 54 from Line 57. \$ 0.5428 /\$100

2024
VOTER-APPROVAL RATE ADJUSTMENT FOR FOR POLLUTION CONTROL

59. **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
60. **2024 total taxable value.**
Enter the amount from Line 21 of the NNR Tax Rate Worksheet. \$ 11,332,123,312
61. **Additional rate for pollution control.**
Divide Line 59 by Line 60 and multiply by \$100. \$ 0.0000 /\$100
62. **2024 voter-approval tax rate, adjusted for pollution control.**
Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), or Line 58 (taxing units with the additional sales tax). \$ 0.5428 /\$100

VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

63. Year 3 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).	0.5362		
B. Unused increment rate (Line 66).	0.0000		
C. Subtract B from A.	0.5362		
D. Adopted Tax Rate.	0.5362		
E. Subtract D from C.	0.0000		
F. 2023 Total Taxable Value (Line 60).	10,657,630,146		
G. Multiply E by F and divide the results by \$100		\$	0
64. Year 2 Forgone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value.			
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.4813		
B. Unused increment rate (Line 66).	0.0242		
C. Subtract B from A.	0.4571		
D. Adopted Tax Rate.	0.4813		
E. Subtract D from C.	(0.0242)		
F. 2022 Total Taxable Value (Line 60).	9,163,703,793		
G. Multiply E by F and divide the results by \$100		\$	0
65. Year 1 Forgone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value.			
A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).	0.5105		
B. Unused increment rate (Line 66).	0.0135		
C. Subtract B from A.	0.4970		
D. Adopted Tax Rate.	0.4863		
E. Subtract D from C.	0.0107		
F. 2021 Total Taxable Value (Line 60).	7,185,467,524		
G. Multiply E by F and divide the results by \$100		\$	768,845
66. Total Foregone Revenue Amount. Add Lines 63G, 64G, and 65G.		\$	768,845
67. 2024 unused increment rate. Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.		\$	0.0068 /\$100
68. 2024 voter-approval tax rate, adjusted for unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		\$	0.5495 /\$100

2024
TOTAL TAX RATE

No-new-revenue tax rate

As applicable, enter the 2024 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$ 0.5259 /\$100

Voter-approval tax rate.

As applicable, enter the 2024 voter-approval tax rate from: Line 49, Line D49 (disaster) Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), or Line 68 (adjusted for unused increment). \$ 0.5495 /\$100

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

I, Bruce Elfant, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2024 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).....	\$	57,208,657.72	
/ This year's adjusted tax base (after subtracting value of new property).....	\$	10,877,725,192	
= This year's no-new-revenue tax rate.....	\$	0.5259	/\$100

THIS YEAR'S VOTER-APPROVAL TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for any transferred function, tax increment financing, state criminal justice mandate, and/or enhanced indigent health care expenditures).....	\$	26,599,828.39	
/ This year's adjusted tax base.....	\$	10,877,725,192	
= This year's no-new-revenue operating rate.....	\$	0.0000	/\$100
x 1.035 = This year's maximum operating rate.....	\$	0.0000	/\$100
+ This year's debt rate.....	\$	0.2898	/\$100
= This year's voter-approval rate.....	\$	0.5495	/\$100

Schedule A: Unencumbered Fund Balances:

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

Maintenance & Operations	\$	30,165,000
Interest & Sinking (Debt)	\$	10,078,000
Total	\$	40,243,000

Schedule B, 2024 Debt Service, Parts 1 and 2, are attached

Bruce Elfant
Travis County Tax Assessor-Collector

Prepared By: Veronica Ruiz
Veronica Ruiz

Schedule B, 2024 Debt Service, Part 2

July 25, 2024

Total Required for 2024 Debt Service.....	\$	41,857,083.00
- Amount (if any) paid from funds listed in Schedule A.....	\$	2,500,000.00
- Amount (if any) paid from other resources.....	\$	6,506,566.00
- Excess collections last year.....	\$	0.00
= Total to be paid from taxes in 2024.....	\$	32,850,517.00
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2024.....	\$	0.00
= Total Debt Levy.....	\$	0.00



APPENDIX



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)

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.

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 which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring 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 Management: The process of monitoring the ebb and flow of money in an 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 properties, 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.

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.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent 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 benefits) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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.

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, road, sewers, etc. It also requires the presentation of a narrative statement 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 accounts for and reports other post-employment 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 policy-making 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.

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.

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, counties but also bonds of the state and agencies of the state.

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.

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.

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.