



City of Pflugerville

FY26 Budget Book

A BUDGET BREWED & READY TO SERVE



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PFLUGERVILLE
TEXAS



TABLE OF CONTENTS

Introduction	4
Tax Compliance Notice	5
Budget Message	6
Budget Award	10
City of Pflugerville Overview	11
Community Profile	12
Organization Chart	14
Fund Structure	15
Budget Process	16
Budget Planning Calendar	17
Budget Overview	18
Strategic Goals	19
Community Survey	21
Capital and One-Time Expenditures	23
Personnel Summary	24
Tax Burden	26
Tax Rate History	27
Funding Sources	28
Major Funding Sources	29
Fund Summaries	32
All Fund Summary	33
General Fund	36
General Fund Debt Service	40
General Fund Capital Projects	42
Hotel Occupancy Tax	44
Public Safety Special Revenue	46
Municipal Court Special Revenue	49
Public Educational Government	51
American Rescue Plan Act (ARPA)	52
Tax Increment Reinvestment Zone 1	53
Public Improvement Districts	55
Water and Wastewater Fund	57
Utility Capital Projects	60
Solid Waste	61
Pflugerville Community Development Corporation (PCDC)	62
Departments	63
Legal Services	64
Special Services - General Fund	65
People and Culture	67
Finance & Utility Billing	70
Informational Technology	74
City Manager's Office	76
Geographic Information System (GIS)	80



Communications	82
Municipal Court	85
Planning & Development Services	87
Building Inspection	89
Police	91
Public Works Services	96
Transportation Engineering	98
Development Engineering	100
Streets and Drainage	103
Fleet	106
Facilities Maintenance	108
Field Operations	110
Library	111
Pflugerville Animal Welfare Services (PAWS)	114
Parks & Recreation	116
Water and Wastewater	120
Solid Waste	127
PCDC	129
Capital Improvements	133
FY26 Capital Improvement Program Plan	134
Debt	144
Debt Service Summary	145
Reference	148
Escrow Funds	149
Authorized Purchases List	150
Revenue and Expense Description	152
Master Fee Schedule	154
Holiday Schedule	170
Financial Policies	171
Purchasing Policy	174
Debt Management Policy	199
Demographics	210
Tax Rate Worksheet	215
Appendix	223
Glossary	224

INTRODUCTION

FY26 Annual Operating Budget

"This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,711,206, which is a 2.82 percent increase from last year's budget, and of that amount, \$924,044 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 September 9, 2025, 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	Melody Ryan	
Councilmember	Council Place 6	David Rogers	

Property Tax Rates

<u>Tax rate per \$100 in value</u>	<u>FY25</u>	<u>FY26</u>
Property Tax Rate Adopted/Proposed	\$0.5428	\$0.5350
No-New-Revenue Tax Rate	\$0.5259	\$0.5264
No-New-Revenue M&O Tax rate	\$0.2445	\$0.2415
Voter-Approval M&O Tax Rate	\$0.2530	\$0.2500
Voter-Approval Tax Rate	\$0.5428	\$0.5350
Debt rate	\$0.2898	\$0.2850

Debt Obligations - Principal & Interest

The total FY26 debt obligation for the City of Pflugerville secured by property taxes is \$42,285,249. The chart below represents the total debt obligation as of September 30, 2025.

Tax Supported	Revenue Supported	Total
\$888,177,945	\$1,147,240,425	2,035,418,370

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:

Description	FY25 Projected	FY26 Budget
Publication notice required by law	\$30,000	\$30,000
Lobby Services	\$130,000	\$75,000



Budget Message

To: The Honorable Mayor and Members of City Council
From: Sereniah Breland, City Manager
Date: September 9, 2025
Subject: Budget Message – FY26 Budget

With appreciation for the thoughtful guidance of City Council and the dedicated work of our City staff, we present the City of Pflugerville's fiscal budget for October 1, 2025 through September 30, 2026 (FY26) for consideration by the City Council.

The City is experiencing flattening sales tax trends, the slowing of residential development, and a changing commercial landscape. Despite these challenges, the proposed FY26 budget reflects a decrease in the tax rate while providing for the continued delivery of excellent programs, services, facilities, roads, and other projects that will enhance the quality of life of our community.

Through the City Council's leadership and feedback from the community, we present a balanced budget that aligns with the desires of the community. The FY26 budget shows financial priorities and includes our projected revenues, operational funding allocations, debt obligations, and approved capital projects, which are founded upon City Council's adopted strategic plan, emphasizing:

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

The FY26 budgeted expenditures include:

- **Government Funds:** General Fund - \$65.9M, Debt Service - \$42.3M, and General Fund Capital Projects - \$278.8M.
- **Special Revenue Funds:** Hotel Occupancy Tax - \$1.2M, Municipal Court - \$306,423, Public Safety - \$245,428, Tax Increment Reinvestment Zone (TIRZ) - \$2.8M, Public Educational Government (PEG) - \$52,384, and Public Improvement Districts - \$3.6M.
- **Utility Funds:** Water and Wastewater - \$72.1M, Solid Waste - \$6.1M, and Utility Capital Projects - \$287M.
- **Component Unit:** Pflugerville Community Development Corporation - \$22.8M.

The FY26 budgeted expenditures total \$783.2M. This budget delivers critical facilities, invests in long-term planning, expands infrastructure, offers competitive wages and benefits for labor resources, and implements improvements that help manage and sustain growth.

Economic Outlook

The City of Pflugerville's economy remains steady overall. In 2025, several new businesses opened their doors, expanding community access to everyday essentials and diverse dining experiences. Altogether, there is \$172M in new taxable value in 2025. Sales tax revenue is anticipated to grow by 3% in FY26 over FY25 projections.

According to the U.S. Census, the City's population increased from 48,370 in 2010 to an estimated 65,191 in 2020 (a 30% increase). The City currently approximates the population at 82,222, with projections indicating a population of approximately 84,500 by the end of 2025. This growth reflects the broader population increase across Central Texas (Austin-Round Rock MSA).



General Fund

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

Revenue

The General Fund's revenue for FY26 is \$64.4M. This represents an increase of \$980,996, or approximately 1.5%, from the FY25 projected amount. The General Fund's primary source of revenue comes from property taxes, contributing 45% or \$29.2M, and sales taxes, contributing 31.5% or \$20.3M. Another significant source of revenue for the General Fund is development fees, which is anticipated to decrease by \$1.4M from the FY25 projected amount of \$4.1M.

Property Taxes

The proposed FY26 tax rate of \$0.5350 per \$100 of valuation levied is a reduction from the FY25 tax rate of 0.5428 and consists of two components: 0.2500 for maintenance and operations (M&O) and 0.2850 for debt service (I&S) payments. The M&O rate represents a decrease of 0.003 from the prior year, and debt service represents a decrease of 0.0048 from the prior year. The no-new-revenue tax rate is 0.5264, and the voter-approval tax rate is 0.5350 per \$100 of valuation.

For FY26, the City's total estimated property tax revenue (excluding TIRZ) is an increase of \$1.7M, or approximately 2.8%, over the FY25 property tax projections. The property tax revenue will pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. The total appraised taxable value of property (including the Tax Increment Reinvestment Zone (TIRZ) value) totals \$12.5B, an increase of \$552M over FY25's appraised taxable value. The increase in taxable property value of existing property values consists of \$380M, and new property value makes up \$172M of the total value.

Sales Taxes

Historically, the City of Pflugerville experienced sales tax revenue growth year-over-year, coinciding with commercial and residential development. While sales tax revenue continues to grow, it reflects a flattening trend. The FY25 budget projected a 5% increase over FY24 projections, equaling \$20.37M, but actual revenue for FY25 is anticipated to be closer to 3% over FY24 projections, equaling \$19.72M. As a result, the FY26 budget assumes a 3% increase over FY25 projections, yielding approximately \$20.31M, which is slightly lower than the FY25 budgeted amount.

Transfers

The FY26 budget consists of a \$3.1M transfer from the Utility Funds to the General Fund to support shared services as determined by an Indirect Cost Allocation. This cost allocation is reviewed annually and adjusted as necessary.

Expenditures

The General Fund FY26 budgeted total expenditures of \$65.9M includes \$1.5M in capital and one-time costs (non-recurring). These are being funded with available fund balance over the required 25% reserve amount. The Budget Overview section provides a detailed list of these expenditure requests. The total recurring expense of the General Fund is \$64.4M and is an increase of \$1.6M over the FY25 projected amount.

As the Trail Capital of Texas, Pflugerville proudly offers more than 60 miles of trails throughout the City. Investments in parks, trails, and community programs make Pflugerville one of the most desirable communities in the region. This budget will provide enhancement and expansion of the trail network to ensure accessibility, connectivity, and recreational opportunities for our growing community.

This budget includes \$610,000 to start a Vehicle and Equipment Replacement Fund (VERF). Currently, the City utilizes either a lease program or cash reserves to fund the replacement of vehicles and equipment. Through a fiscal analysis, the City has determined that a VERF will be a more flexible and cost-effective solution rather than utilizing the vehicle lease program. Staff will develop a policy and create this fund, which will set aside funds annually to cash fund vehicle and equipment replacements.



The FY26 budget reflects a decrease in the overall number of positions. The staffing levels reflect a strategic reduction in personnel within some departments, while increasing the number of patrol officers to maintain the capacity needed to meet the service demands of the community. The total increase in personnel expenditures over the FY25 projected amount, including salary and benefits, is \$2M, or 4.8%. This includes a 3% cost-of-living increase to base pay and an increased cost of health insurance, estimated at 5% over FY25 projections.

General Fund Debt Service (I&S) Fund

The City's outstanding tax-supported debt will be \$888M as of September 30, 2025. This number includes principal and interest on bonds issued through voter-approved bond programs and Certificates of Obligation bonds (COs) issued in support of the Pflugerville Community Development Corporation (PCDC), the Tax Increment Reinvestment Zone (TIRZ) projects, and the Downtown East Project. The details are provided within the Debt section of the FY26 Budget.

The City intends to issue \$30M in CO bonds for drainage, facility, and transportation improvement projects. This issuance will not have a debt payment until FY27 and is therefore not included in the debt service of the FY26 tax rate.

Utility Funds

The Utility Funds include the Water and Wastewater Fund, the Utility Capital Project Fund, and the Solid Waste Fund. The service areas for water and wastewater operations are experiencing growth, resulting in the need for additional water and wastewater infrastructure improvements as the City executes plans to expand to meet projected demand.

Water and Wastewater Fund

Revenue

As an enterprise fund, utility service revenues are expected to cover the costs associated with the investments made to expand and maintain our facilities, and they are reviewed and updated annually. 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 FY26 increased \$22.1M over the FY25 projected amount. The primary cost drivers are debt service costs, additional personnel for the new wastewater plant, and a \$6M transfer to the Utility Capital Projects Fund. The FY26-30 Capital Improvement Plan calls for an additional \$480M of debt funds to support ongoing infrastructure projects. The City's outstanding utility revenue-supported debt will be \$749M as of September 30, 2025. This number includes debt sold to fund capital projects with debt service payments supported by utility service revenues.

The Utility Fund Balance Reserve policy requires maintaining an unrestricted fund balance of 25% (90 days) of operating expenditures. For FY26, the budget reflects an ending fund balance reserve of 30% of operating expenditures with an ending fund balance of \$19M.

Solid Waste Fund

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

The City contracts with Waste Connections to provide garbage and recycling collection services. There is no increase in rates proposed for City customers in FY26.

The Solid Waste Fund is balanced with revenues and expenditures at \$6.1M and a fund balance of \$1.8M.

Capital Improvement Program

The Capital Improvement Program (CIP) provides a plan for addressing the capital needs of the City over the next five fiscal years. For budgeting purposes, we have targeted the anticipated projects for FY26 with the intention of reevaluating the plan on an annual basis.

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

General Government CIP – General Fund Capital Projects Fund

The total CIP expense projected for FY26 totals \$278.7M divided into 3 categories: Facilities - \$185.1M, Parks - \$7.5M, and Transportation - \$86.1M.

A listing of the FY26 capital improvement projects is in the Capital Improvements section of this FY26 budget. The full 5-year CIP document is online at: pflugervilletx.gov/CIP.

Water and Wastewater CIP – Utility Capital Projects Fund

In the 2025 Community Survey, water and wastewater planning for the future was a top priority. The following water and wastewater projects included within the FY26 budget support the community's continued growth.

Water

The total FY26 Water CIP is \$139.4M (including reclaimed water projects). The majority of the FY26 Water CIP funding supports two major projects: the expansion of the water treatment facility and the addition of a second raw water pipeline, which will roughly double our water production capabilities at a total cost of \$311.3M. These multi-year projects are estimated to be completed by Spring of 2026.

The City continues to invest in its Reclaimed Water system that extends service to 1849 Park to convert its irrigation system to a reclaimed water irrigation system and will begin design to extend the reclaimed water system north along Weiss Lane in FY26. The FY26 Reclaimed Water CIP totals \$4.7M.

Wastewater

The FY26 Wastewater CIP totals \$144.2M. The primary projects within the Wastewater CIP for FY26 are the construction of the new Wilbarger Wastewater Treatment Plant, the construction of interceptor pipelines to eliminate the need for costly lift stations, and improvements to the aging Central Wastewater Plant. The total cost for these projects is \$374.6M. The Wilbarger Wastewater Treatment Plant and many of the interceptors are anticipated to be complete by Fall 2026, and the improvements to the Central Wastewater Treatment Plant are estimated to be complete by Spring 2028.

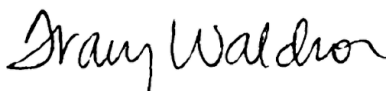
Final Thoughts

The FY26 budget represents a thoughtful approach on how to spend limited resources in line with community desires and the Council's vision for a vibrant and thriving community "Where Quality Meets Life." We 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.

Respectfully,



Sereniah Breland
City Manager



Tracy Waldron
Finance Director

FY25 Budget Book Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**City of Pflugerville
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morill

Executive Director

City of Pflugerville Overview

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 operations. 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 is on the City's website, www.pflugervilletx.gov (<http://www.pflugervilletx.gov>).

City Officials



Victor Gonzales
Mayor



Doug Weiss
Place 1



Ceasar Ruiz
Place 2



Kimberly Holiday
Mayor Pro Tem
Place 3



Rudy Metayer
Place 4



Melody Ryan
Place 5



David Rogers
Place 6

Member	Place	Term Expires
Victor Gonzales	Mayor	Nov. 2025
Doug Weiss	Council Place 1	Nov. 2025
Ceasar Ruiz	Council Place 2	Nov. 2026
Kimberly Holiday	Mayor Pro Tem/Council Place 3	Nov. 2027
Rudy Metayer	Council Place 4	Nov. 2026
Melody Ryan	Council Place 5	Nov. 2027
David Rogers	Council Place 6	Nov. 2026

Community Profile

Pflugerville's History

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

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



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 town's needs. The local economy was growing, with 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 facility. The town grew more vibrant with time.

Pflugerville Today

Today, the City of Pflugerville is bursting with life and color, encompassing 25.7 square miles with an extraterritorial jurisdiction area of more than 39.3 square miles. Pflugerville's flourishing population went from fewer than 750 residents in 1980 to an estimated 79,668 in January 2024. The Utility Department serves more than 58,000 people, while the library estimates approximately 384,300 visits in FY25. The Street Department maintains more than 250 miles of roadway. The City's Parks and Recreation Department maintains 34 parks, 31 playgrounds and approximately 60 miles of hike-and-bike trails. In 2025, Pflugerville earned its designation as the Trail Capital of Texas.

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

The first hotels in Pflugerville opened in 2016. First, a Best Western Plus and then a Courtyard Marriott, which includes the City's first conference center. In 2018, the first Living Spaces furniture retail store in Texas and a Costco opened. In-2019, Baylor Scott & White Health opened the first hospital in the City, which in 2024 was named the #2 acute care hospital in the country based on measures of equity, value and outcomes. An 820,000-square-foot Amazon Distribution Center opened in Fall 2021 and employs over 1,000 full-time workers. In 2024, the City welcomed a variety of new businesses, including a 55,000-square-foot Hobby Lobby. PepsiCo

also established a new 160,000-square-foot facility, creating 30 new jobs and accommodating 300 employees. Projects on the horizon include Project Nexus, a 52-acre full-scale planning and development for a distinctive regional mixed-use project overlooking Lake Pflugerville.



Pflugerville's Future

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

The Wilbarger Creek Regional Wastewater Treatment Facility is a significant step in expanding wastewater capacity and completion is anticipated in 2026. Other water-related projects, including the Surface Water Treatment Plant Expansion and the Secondary Colorado River Raw Water Line, are a priority for the City's future. Community Survey 2025 indicates the community's emphasis on reliable and sustainable water systems for the community and planning for the future.

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

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

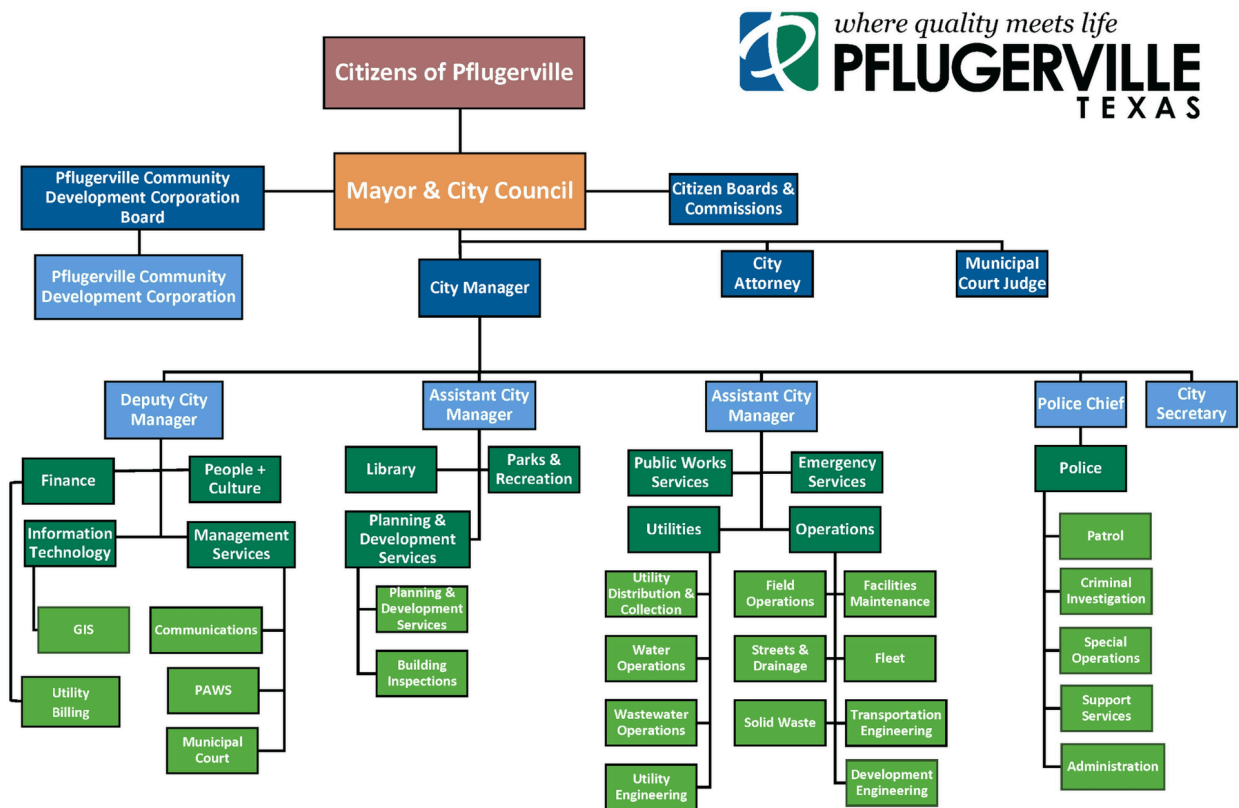
City Organization Chart

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 public safety, parks, and streets. 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.

Enterprise (Utility Funds): These funds resemble 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.

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 includes the Legal Services, Finance, People and Culture, Communications, Information Technology, City Manager's Office, Special Services, Planning and Development Services, Building Inspection, Development Engineering, Transportation Engineering, Library, Municipal Court, Pflugerville Animal Welfare Services (PAWS), Police, Parks and Recreation, Public Works Services, Field Operations, Streets 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. This Fund includes the following operating divisions: Utility Administration, Utility Engineering, Water Treatment, Water Distribution, Wastewater Collection, Wastewater Treatment.

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 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

These 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.

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. Department line item budgets and current year projections are due in May.

On a biennial basis, the City conducts a community survey to gauge satisfaction with the quality of city services and provide feedback on desired city investment. To emphasize the importance of public engagement, the City promotes the Your Input, Our Action campaign to highlight projects in direct alignment with community desires. In 2025, the Community Survey indicated traffic management and signal timing, water and wastewater infrastructure and enhancements to Downtown Pflugerville as priorities; all items which are addressed in this budget. This feedback is utilized 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 Plan (CIP). Debt service requirements are estimated by Finance based on existing obligations and new debt issuance as necessitated by the newly approved CIP. 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 expenses 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 viewed at 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.



Budget Planning Calendar

Date	Action
Jan. 24th-25th	Council Retreat - Strategic Planning
Feb 11th	Worksession with PCDC - Budget Priorities discuss
Feb. 19th	Finance & Budget Committee Meeting - Budget Process
Apr 7th	5-Yr CIP draft to Planning and Zoning Commission
Apr 16th	Finance & Budget Committee Meeting - Tax Rates
Apr 25th	Preliminary tax rolls due from appraisal districts
May 5th	Final 5-Yr CIP to Planning and Zoning Commission
May 13th	Final draft 5-Yr CIP plan to City Council
Jun 18th	Finance & Budget Committee Meeting - Fees
Jun 24th	Budget Workshop: General Fund, PCDC, Debt Service, HOT, Fees (worksession)
July 8th	Budget Workshop: W/WW & Solid Waste, Drainage, Fees (worksession)
July 25th	Deadline to receive certified tax rolls from appraisal districts
Aug 1st	Proposed Budget delivered to Council and FAB
Aug 4th	Travis County Tax Office approval of NNR/VAR before Aug 7th
Aug 12th	Proposed Budget presentation to Council, vote on prelim tax rate; Service and Assessment Plan for all active Public Improvement Districts
Aug 13th	Proposed Budget posted to website, City Secretary (30 days before tax rate adoption)
Aug 13th	Notice of Public Hearing on Budget published in newspaper
Aug 20th	Finance & Budget Committee Meeting - Proposed budget presentation and recommendation
Aug 26th	Worksession - Budget questions; Regular meeting - Public Hearing on Budget
Sept 3rd	Notice of Public Hearing and Proposed Tax Rate:
Sept 9th	Public Hearing and First Reading on Tax Rate, adoption of Budget & tax rate, ratify tax rate; Public Hearing on Planning Fees; First Reading on Fee Ordinance
Sept 23rd	Second Reading on Fee Ordinance
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's Strategic Action Plan 2026-2030 guides city priorities and decision-making and serves as a clear, actionable roadmap to guide Pflugerville's future. Pflugerville City Council adopted the plan at the June 24, 2025 Pflugerville City Council Meeting.

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

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

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



Comprehensive Plan

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

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

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

Master Plans, such as the Parks, Recreation and Open Space Master Plan, Transportation Mobility Master Plan, Water Master Plan and Wastewater Master Plan, are 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 plans that help guide the development and growth of various functional areas of the City.

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

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

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

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

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

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

Community Survey

The City relies on ongoing feedback from the community to shape our budget. We gather input through the biennial community survey, the Aspire 2040 Plan, the 2026-2030 Strategic Plan sessions, and the Flashvote surveys. Each time the City receives feedback from the community, it informs our decisions. In the 2025 community survey, the top investment priorities were:

1. Traffic management and signal timing
2. Water and wastewater planning for the future

Traffic Management and Signal Timing

The City is conducting a traffic signal timing study, reviewing signal operations and collecting traffic data. Interim improvements are underway at key intersections to help traffic flow. We are partnering with the Texas Department of Transportation (TXDOT) to redesign SH 130 at Kelly Lane and install a new adaptive signal control system along FM 685 from SH 130 southbound to use real-time data for traffic signals.

This budget funds safety and traffic management along Grand Avenue Parkway, Pflugerville Parkway, Heatherwilde Boulevard, 10th Street, and Dessau Road. Projects include updated speed limits and integrated speed and traffic count recording capabilities. We will deliver an optimized transportation system through the implementation of a comprehensive signal retiming plan and adaptive signal controls to reduce traffic delays and improve commute times.

Water and Wastewater for the Pfuture

Reliable water and wastewater services are essential. The City began construction on the Weiss/Pecan Water Line Project to increase capacity, updated the Water and Wastewater Master Plan, and started water line rehabilitation in Pflugerville Estates and Gatlinburg neighborhoods.

The Surface Water Treatment Plant (SWTP) Expansion Project is under construction, which will optimize treatment processes and save energy by reducing electricity use during peak times, exceeding industry benchmarks. In addition, we integrated a digital water system model to simulate real-world scenarios to improve service without impacting customers.

Additional capital improvement projects are underway, including the Wilbarger Interceptor, Sorento Interceptor, North Wilbarger Interceptor, Cottonwood West Lift Station and Interceptor, Wastewater Rehabilitation, and Public Works Complex. In this budget, we will deliver on capital improvement projects, improve infrastructure, support growth, and increase system reliability.



Other budget priorities from community input:

- **Downtown revitalization:** Construction of the Downtown East project, expanding Main Street to FM 685 and creating a new City Hall, The Monarch, and the civic plaza are underway.
- **Parks and Trails:** This budget funds enhancements to Old Town Park, construction of the Monarch Recreation Center and initiates a Trail Corridor Study along Gilleland Creek.
- **Public Safety:** As part of ongoing efforts to prevent crime and increase police visibility, the Department expanded the Digital Forensic Unit with advanced software tools, significantly strengthening the support provided to the Criminal Investigations Unit. Administrative staff were reduced, and patrol officer positions were added, and we initiated a drone program to enhance emergency response, increase officer and community safety, and support transparent, community-centered operations.
- **Streetlighting:** This budget invests in improved lighting on Picadilly Drive through the Highway Safety Improvement Program (HSIP) to improve nighttime safety and visibility. The East Pflugerville Parkway project creates a safer and more efficient corridor through the integration of offset turn lanes to improve turning movements.
- **Increase awareness of the animal shelter and retrieval of animals citywide:** Pflugerville Animal Welfare Services will launch chipping clinics in areas with higher call volumes to improve return-to-owner rates and reduce shelter stays.
- **Manage growth:** Through Unified Development Code updates, the City will continue to shape regulating documents for development in Pflugerville. The documents contains zoning, site design, and subdivision regulations necessary for implementing the vision of the community as reflected in the comprehensive plan.

These are just a few of many ways that community input guides city budget priorities. **Your Input, Our Action.**



Watch our ongoing video series, Your Input, Our Action, to see what we've accomplished that aligns with priorities from the community survey. New videos at www.pflugervilletx.gov/982/Your-Input-Our-Action [↗](#).

Capital and One-time Expenditures

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

General Fund

<u>Department</u>	<u>Request Title</u>	<u>Amount</u>
City Manager's Office	Council Strategic Plan implementation*	\$150,000
PAWS (Animal Services)	Commercial Dishwasher	\$7,050
Fleet	Bucket truck (FY25 carryover)	\$235,402
Facilities Maintenance	Building improvements (not specifically allocated)	\$100,000
Planning	Unified Development Code update (FY25 carryover)*	\$350,000
Development Engineering	Update Engineering Design Manual Phase 2 (split 50% with Utility Fund)*	\$125,000
GIS	Record Management GIS integration*	\$7,778
Parks & Recreation	Lighting in Heatherwilde Tunnel at Pfennig	\$19,000
Parks & Recreation	Pull-behind power washer (trailer)	\$9,405
Parks & Recreation	Lighting in FM 685 Tunnel at Old Austin Hutto	\$38,642
Parks & Recreation	Pallet fork attachment (expensed in small tools)	\$3,350
Parks & Recreation	Park equipment outlay (shade at Gilleland Creek Pool and Scott Mentzer Pool, solar panels at Green Red Barn, playground at Lake Pf)	<u>\$450,000</u>
TOTAL		\$1,495,627

Water and Wastewater Fund

<u>Division</u>	<u>Request Title</u>	<u>Amount</u>
Utility Services	Double-axle trailer	\$11,000
Utility Services	SCADA network equipment	\$275,000
Utility Services	Half-Ton Truck	\$51,735
Utility Services	Portable Gantry Crane	\$32,000
Engineering	Update Engineering Design Manual Phase 2 (split 50% with General Fund)*	\$125,000
Water Distribution	Decommission north standpipe	\$425,000
Water Distribution	Leak Correlator system	\$45,000
Water Distribution	Half-Ton (2 Replacement) & Quarter-Ton Trucks with upfit	\$185,150
Wastewater Collections	Push cameras (4)	\$60,000
Wastewater Collections	Half-Ton (2 Replacement) & Quarter-Ton Trucks with upfit	\$187,000
Wastewater Collections	Manhole Relocation	\$175,000
Wastewater Treatment	Finish security fencing	\$45,000
Wastewater Treatment	Influent lift station pump (Replacement)	\$80,000
Wastewater Treatment	Forklift (New)	\$53,000
Wastewater Treatment	Front-end loader	\$445,000
Wastewater Treatment	All-terrain vehicle	\$15,000
Wastewater Treatment	Dump truck	\$145,000
Wastewater Treatment	Crane truck	\$200,000
Wastewater Treatment	Half-Ton Trucks with upfit (3)	<u>\$154,650</u>
TOTAL		\$2,709,535

*Non-capital - expense located in professional services



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

The budget includes a 3% cost-of-living increase to base pay, and assumes an approximate 5% increase in health premium costs. The City offers a competitive benefit package to recruit and retain quality staff. With the reduction in revenue, benefits were reevaluated. The following benefit changes are reflected in this budget: lowered the city contribution to dependent healthcare, increased the employee healthcare buy-in, reduced employee referral and recruitment incentives. The total number of funded positions reduced by four (4). Details about those changes are provided below.

General Fund

In the General Fund, seventeen (17) positions were eliminated or unfunded for FY26. There was the addition of two (2) new Legal staff and two (2) positions were reclassified from the Utility Fund. There was a reallocation of positions between Planning and Development Services, Building, Police, City Manager's Office, Finance, Parks and Recreation, and Streets, which are described in detail within the department pages. With the personnel changes, the total positions for the General Fund have been reduced by thirteen (13) since the FY25 budget was adopted.

Water/Wastewater Fund

In the Water/Wastewater Fund, fourteen (14) positions were added, but some positions will start later in the year based on facility needs. The Treatment Plant Supervisor and Network Administrator positions were budgeted for the full year. The operator positions were budgeted for six (6) months to onboard and train on the new wastewater treatment plant before the facility comes online in the fall of 2026. Two (2) positions were also reclassified from the Utility Fund into the General Fund. With the personnel changes, the total positions for the Utility Fund have increased by twelve (12) since the FY25 budget was adopted.

Special Revenue Fund

In the Child Safety Fund, the number of total positions was reduced by three (3).



Personnel Counts by Department

Department	Positions			Full Time Equivalent (FTE)		
	FY24 Approved	FY25 Approved	FY26 Proposed	FY24 Approved	FY25 Approved	FY26 Proposed
General Fund						
City Manager's Office	13	13	12	12	12	12
Legal	0	0	2	0	0	2
People & Culture	8	8	8	8	8	8
Finance	18	17	15	18	17	15
Communications	8	8	8	7.5	7.5	7.5
Informational Technology	11	11	11	11	11	11
GIS	0	4	4	0	4	4
Planning & Development Services	14	13	15	13.5	12.5	15
Building Inspection	7	6	5	7	6	5
Transportation Engineering	19	9	9	19	9	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	145			143.5		
<i>Patrol</i>		65	69		65	69
<i>Criminal Investigation Division(CID)</i>		23	23		23	23
<i>Special Operations</i>		17	10		16.5	10
<i>Support Services</i>		30	29		29	28
<i>Police - Administration</i>		9	7		9	7
Parks & Recreation	63	65	60	54	56	52
Field Operations	4	4	4	4	4	4
Streets	35	35	33	35	35	33
Fleet	4	4	4	4	4	4
Facilities Maintenance	8	7	7	7.5	7	7
Public Works Services	0	12	12	0	12	12
Development Engineering	13	8	8	13	8	8
Total General Fund	419	417	404	400.5	399	389
Water Wastewater Fund						
Utility Services	15	13	12	15	13	12
Utility Billing	6	6	6	6	6	6
Utility Engineering	9	9	9	9	9	9
Water Treatment	10	10	11	10	10	11
Water Distribution	24	24	25	24	24	25
Wastewater Collection	19	19	21	19	19	21
Wastewater Treatment	9	9	18	9	9	18
Total Water Wastewater Fund	92	90	102	92	90	102
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	3	3	3	1.5
Total Special Revenue Fund	6	6	3	3	3	1.5
Total Positions/FTEs	518	514	510	496.5	493	493.5

Tax Burden

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

Taxable Homestead Value

	FY25	FY26	Change
Average Taxable Homestead Value	\$364,433	\$378,234	\$13,801
Median Taxable Homestead Value	\$375,863	\$382,343	\$7,144

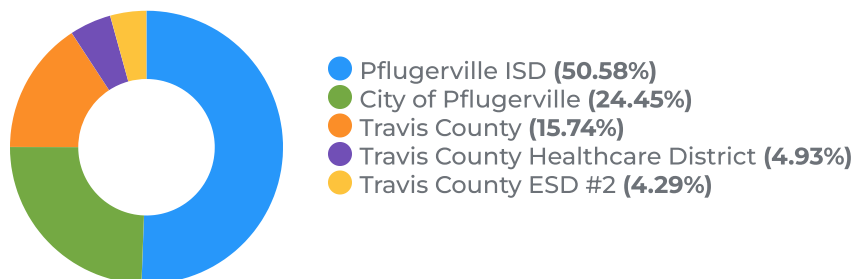
Total City Tax Rates and Taxes Paid on Average Homestead Value

	FY25	FY26	Change
City M&O Rate	\$0.2530	\$0.2500	-\$0.0030
City I&S (Debt) Rate	\$0.2898	\$0.2850	-\$0.0048
Amount Paid M&O	\$922.01	\$945.59	\$23.58
Amount Paid I&S	\$1,056.13	1,077.97	\$21.84
Total City Taxes Paid on Average Value	\$1,978.14	\$2,023.56	\$45.42

Total Tax Burden by Taxing Entity

Entity	Rate	Tax Burden
Pflugerville ISD (proposed FY26)	\$1.1069	\$4,186.67
City of Pflugerville (proposed FY26)	\$0.5350	\$2,023.56
Travis County (proposed FY26)	\$0.375845	\$1,421.57
Travis County Healthcare District (proposed FY26)	\$0.118023	\$446.40
Travis County Emergency Service District #2 (proposed FY26)	\$0.094187	\$356.25
Total Based on Average Taxable value of \$378,234	\$2.229955	\$8,434.45

Tax Burden by Taxing Entity

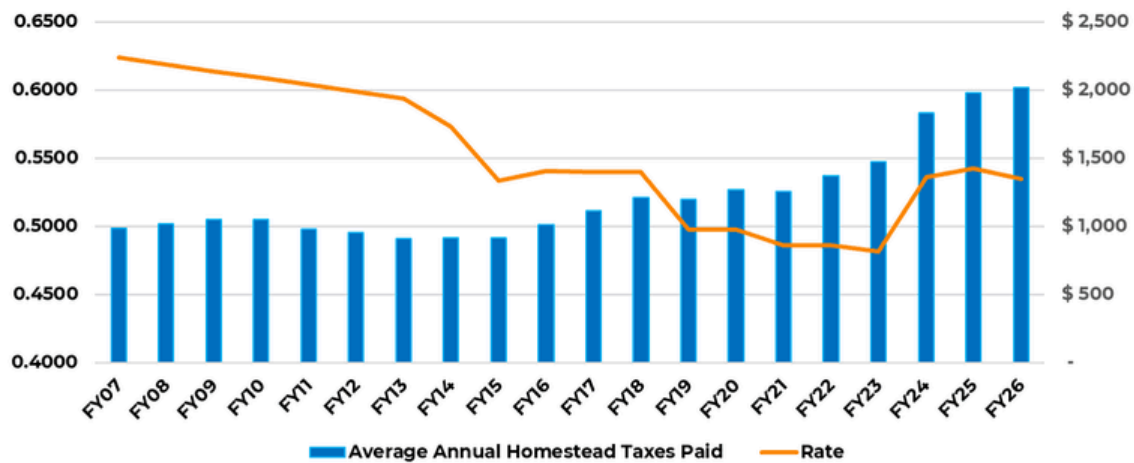


Tax Rates, Values, and Levies: 20 Years History

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

* 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 45% of General Fund revenue. Net taxable values for the City of Pflugerville are certified by Travis and Williamson County Appraisal Districts.

For FY26, the City's total estimated property tax revenue (excluding TIRZ) is an increase of \$1.7M, or approximately 2.8%, over the FY25 property tax projections. The property tax revenue will pay debt service on outstanding General Fund obligations and support General Fund maintenance and operations. The total appraised taxable value of property (including the Tax Increment Reinvestment Zone (TIRZ) value) totals \$12.5B, an increase of \$552M over FY25's appraised taxable value. The increase in taxable property value of existing property values consists of \$380M, and new property value makes up \$172M of the total value.

Property Tax Calculation

FY26 Tax Year 2025	
TAX ROLL:	
Appraised Taxable Value (excluding TIRZ)	\$11,678,036,533
Rate per \$100	0.5350
Total Tax Levy	\$62,477,495

Percentage of collections	99.5%
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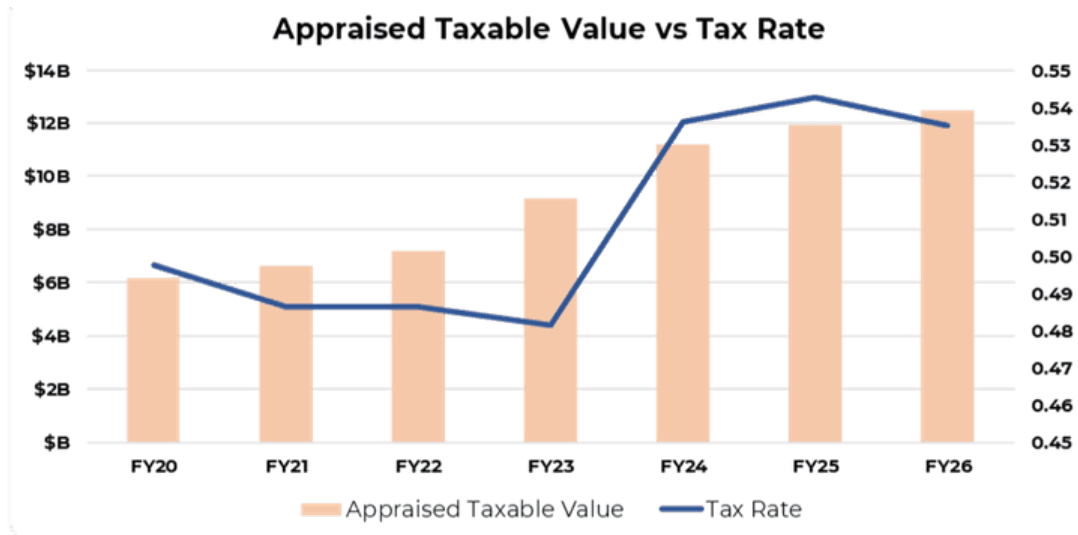
SUMMARY OF TAX COLLECTIONS:	
Current Tax	\$62,165,108
Delinquent Tax	\$200,000
Penalty and Interest	\$55,000
TOTAL TAX COLLECTIONS	\$62,420,108

Property Tax Distribution

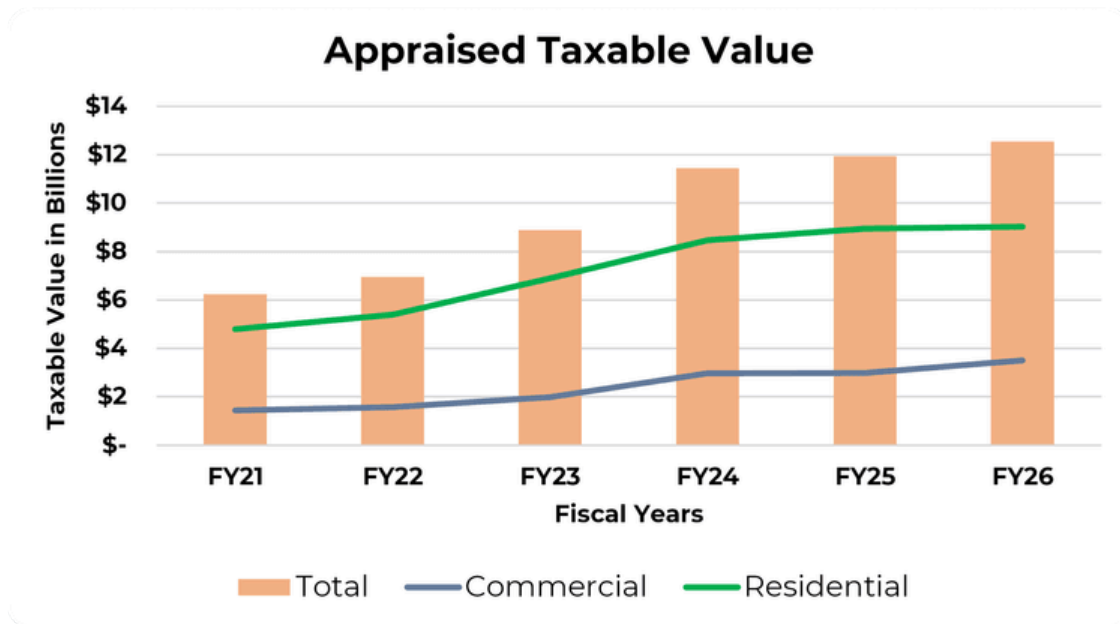
General Fund (M&O)	Tax Rate	Percent of Total	Tax Revenue
Current Tax	\$0.2500	46.7%	\$29,049,116
Delinquent Tax			\$93,458
Penalty and Interest			\$25,701
TOTAL General Fund	\$0.2500	46.7%	\$29,168,275

Debt Service Fund (I&S)	Tax Rate	Percent of Total	Tax Revenue
Current Tax	\$0.2850	53.3%	\$33,115,992
Delinquent Tax			\$106,542
Penalty and Interest			\$29,299
TOTAL Debt Service Fund	\$0.2850	53.3%	\$33,251,833

Property Tax History



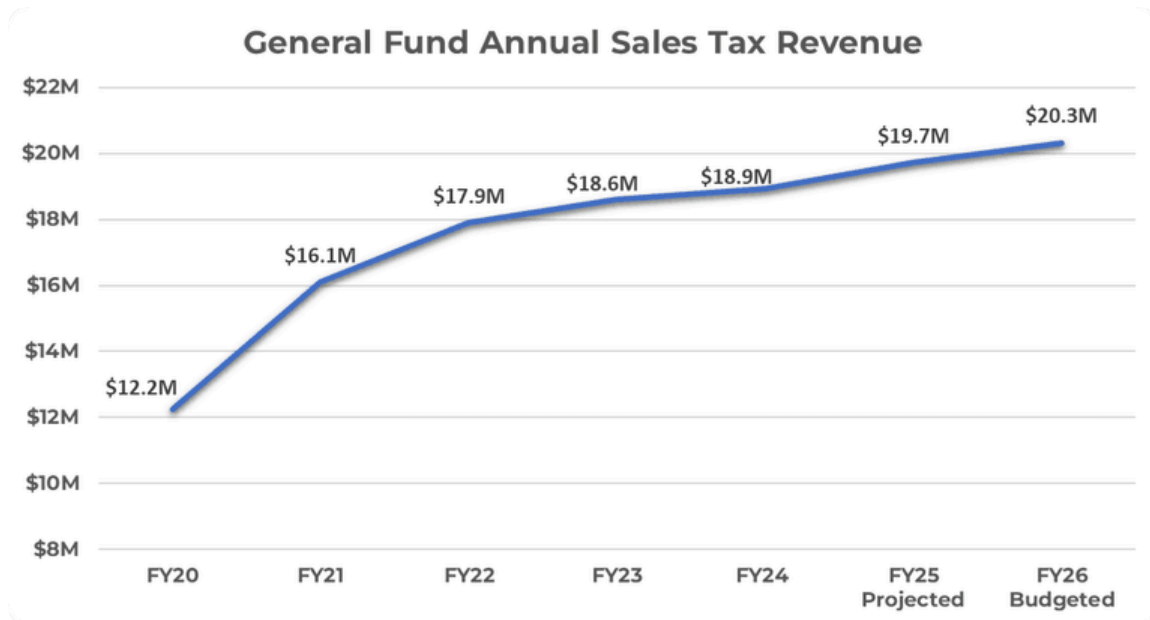
The appraised taxable value as determined by Travis and Williamson Appraisal Districts is made up of residential and commercial properties. The distribution is 72% residential and 28% commercial. The chart below shows the growth in appraised taxable value by property type.



Sales Tax

The City collects a 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.

The City of Pflugerville has historically seen consistent year-over-year growth in sales tax revenue, driven by ongoing commercial and residential development. Although sales tax revenue is still increasing, the rate of growth is flattening. The FY25 budget projected a 5% increase over FY24 projections, equaling \$20.37M, but actual revenue for FY25 is anticipated to be closer to 3% over FY24 projections, equaling \$19.72M. As a result, the FY26 budget assumes a 3% increase over FY25 projections, yielding approximately \$20.31M, which is slightly lower than the FY25 budgeted amount.



FUND SUMMARIES

Summary

The City is projecting \$594.5M of revenue in FY26, which represents a 34.1% increase over the FY25 projections. Of this increase, 12.1% is from increased tax and franchise fee revenue. The remaining 22.7% is from debt-related revenue and increased charges for service revenue from recreation fees and utility fees. The Development Fees include a transfer of Traffic Impact Analysis funds totaling \$7.8M. Other Revenue includes \$316M in future bond proceeds that will be used to fund projects included in the Capital Improvement Plan. Budgeted expenditures are projected to increase by 38.4%, or \$217.2M, to \$783.2M in FY26 over the FY25 projections. The two largest increases were in transfers and capital outlay. The transfers have increased to reflect a \$2.8M transfer from W/WW Impact Fees to the Water and Wastewater Fund to offset debt service payments and a \$6M transfer from the Water and Wastewater Fund to the Utility Capital Projects Fund to cash fund future projects. The capital outlay increase is to continue to budget and fund the Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2026-2030.

City of Pflugerville | Fiscal Year 2026 Budget

Consolidated All Fund Summary

	Fund Balance 10/1/2024	Projected Revenues FY25	Projected Expenses FY25	Fund Balance 10/1/2025	Proposed Revenues FY26	Proposed Expenses FY26	Fund Balance 9/30/2026
Governmental Funds							
General	\$ 25,507,973	\$ 63,396,304	\$ 67,885,890	\$ 21,018,387	\$ 64,377,300	\$ 65,872,927	\$ 19,522,760
Debt Service	\$ 10,509,272	\$ 40,142,366	\$ 41,862,195	\$ 8,789,443	\$ 40,951,012	\$ 42,292,396	\$ 7,448,059
Special Revenue Funds							
Hotel Occupancy Tax	\$ 1,326,809	\$ 1,256,810	\$ 1,175,969	\$ 1,407,650	\$ 1,232,000	\$ 1,186,766	\$ 1,452,884
Municipal Court	\$ 207,823	\$ 73,800	\$ 36,700	\$ 244,923	\$ 64,500	\$ 306,423	\$ 3,000
Public Safety	\$ 242,462	\$ 222,477	\$ 188,345	\$ 276,594	\$ 88,400	\$ 245,428	\$ 119,566
American Rescue Plan Act	\$ 2,698,539	\$ -	\$ 2,698,539	\$ -	\$ -	\$ -	\$ -
TIRZ #1	\$ 5,331,560	\$ 4,652,197	\$ 2,567,738	\$ 7,416,019	\$ 5,393,043	\$ 2,759,628	\$ 10,049,434
Public Improvement Districts	\$ 30,170	\$ 4,281,283	\$ 382,941	\$ 3,928,512	\$ 3,724,991	\$ 3,606,531	\$ 4,046,972
Public Educational Government	\$ 133,101	\$ 51,300	\$ 11,100	\$ 173,301	\$ 47,300	\$ 52,384	\$ 168,217
Enterprise Funds							
Water & Wastewater	\$ 10,592,112	\$ 59,638,889	\$ 50,014,692	\$ 20,216,309	\$ 73,344,680	\$ 72,135,078	\$ 21,425,911
Solid Waste	\$ 1,860,841	\$ 6,116,415	\$ 6,179,493	\$ 1,797,763	\$ 6,124,450	\$ 6,124,458	\$ 1,797,755
Capital Projects Funds							
General Fund CIP	\$ 451,915,035	\$ 92,523,178	\$ 124,367,329	\$ 420,070,884	\$ 53,500,000	\$ 278,848,796	\$ 194,722,088
Utility CIP	\$ 107,871,712	\$ 158,660,460	\$ 249,208,143	\$ 17,324,029	\$ 333,300,000	\$ 286,979,162	\$ 63,644,867
Component Unit Fund							
PCDC*	\$ 22,401,913	\$ 12,200,968	\$ 19,403,869	\$ 15,199,012	\$ 12,357,307	\$ 22,775,414	\$ 4,780,905
All Funds	\$ 640,629,322	\$ 443,216,447	\$ 565,982,943	\$ 517,862,826	\$ 594,504,983	\$ 783,185,391	\$ 329,182,418

*Pflugerville Community Development Corporation

All Funds Revenues by Source

The Property Tax category also includes property assessments from the Public Improvement Districts. Other taxes include Mixed Beverage Tax and Hotel Occupancy Tax. Development Fees include funds transferred from Traffic Impact Fee escrow. Other revenue includes \$346M in bond funds.

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Property Tax	\$59,641,942	\$58,808,502	\$65,618,548	\$66,856,085	\$68,122,586	1.9%
Sales Tax	\$28,639,388	\$28,370,456	\$30,428,469	\$29,563,348	\$30,450,249	3%
Franchise Fees	\$5,998,059	\$6,168,831	\$6,022,300	\$6,476,000	\$6,872,550	6.1%
Other Taxes	\$1,380,000	\$1,407,119	\$1,467,660	\$1,399,470	\$1,414,500	1.1%
Development Fees	\$4,426,467	\$5,473,374	\$25,771,134	\$4,151,503	\$10,209,500	145.9%
Fines and Fees	\$487,100	\$704,255	\$751,500	\$749,000	\$767,800	2.5%
Recreational	\$785,000	\$832,026	\$820,000	\$856,000	\$1,220,000	42.5%
Economic Dev Incentives	\$3,690,963	\$3,817,905	\$4,461,752	\$5,015,628	\$5,782,277	15.3%
Impact Fees	\$13,517,118	\$10,747,229	\$10,800,000	\$9,305,000	\$8,400,000	-9.7%
Water Revenue	\$29,950,704	\$29,664,059	\$37,330,716	\$32,476,500	\$39,730,000	22.3%
Wastewater Revenue	\$23,591,018	\$22,384,191	\$26,440,106	\$23,093,600	\$32,169,314	39.3%
Charges for Services	\$7,426,817	\$6,395,302	\$6,453,000	\$7,339,100	\$6,658,150	-9.3%
Interest Income	\$3,302,568	\$38,597,168	\$29,628,304	\$31,459,983	\$23,377,498	-25.7%
Other Revenue	\$116,743,332	\$5,270,728	\$308,292,457	\$214,509,436	\$347,269,309	61.9%
Intergovernmental	\$5,680,620	\$7,787,915	\$5,464,473	\$7,186,142	\$5,921,250	-17.6%
Transfer	\$4,157,023	\$7,165,525	\$250,000	\$2,779,652	\$6,140,000	120.9%
Total:	\$309,418,119	\$233,594,582	\$560,000,419	\$443,216,447	\$594,504,983	34.1%

All Funds Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$35,607,454	\$35,393,062	\$38,236,717	\$37,634,043	\$40,486,361	7.6%
Benefit	\$12,843,438	\$13,783,851	\$14,886,600	\$14,432,708	\$15,280,159	5.9%
Total Personnel:	\$48,450,892	\$49,176,913	\$53,123,317	\$52,066,751	\$55,766,519	7.1%
Operating						
Benefit	\$115,270	\$176,992	\$170,117	\$194,055	\$155,063	-20.1%
Supplies & Material	\$4,340,372	\$3,821,879	\$3,927,806	\$3,742,571	\$3,483,352	-6.9%
Other	\$9,846,664	\$9,121,895	\$8,938,909	\$9,161,865	\$9,596,226	4.7%
Maintenance & Repairs	\$6,399,236	\$8,311,581	\$5,819,001	\$5,456,614	\$4,942,985	-9.4%
Occupancy	\$2,746,959	\$2,868,411	\$3,280,395	\$3,041,750	\$3,326,495	9.4%
Contractual	\$23,116,464	\$22,767,655	\$24,934,187	\$24,236,764	\$28,092,118	15.9%
Staff Development	\$954,692	\$882,981	\$1,062,868	\$907,738	\$971,051	7%
Debt	\$0	\$486,184	\$0	\$569,143	\$1,000	-99.8%
Total Operating:	\$47,519,657	\$48,437,579	\$48,133,283	\$47,310,501	\$50,568,291	6.9%
Transfers	\$6,907,023	\$6,883,179	\$3,207,000	\$2,934,889	\$12,399,889	322.5%
Development Agreement	\$4,341,000	\$2,575,609	\$5,101,000	\$3,291,388	\$3,636,000	10.5%
Debt Service	\$66,022,860	\$60,823,954	\$79,809,296	\$72,478,832	\$87,558,547	20.8%
Cost Allocation	\$0	\$0	-\$3,099,999	-\$3,099,999	-\$3,059,847	-1.3%
Capital Outlay	\$462,390,903	\$168,378,735	\$677,058,514	\$391,000,581	\$576,315,992	47.4%
Total:	\$635,632,334	\$336,275,970	\$863,332,411	\$565,982,943	\$783,185,391	38.4%



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 FY26 proposed budget, while providing a comparison to FY25 projections. Additional expenditure details are reported within the departmental pages.

This fund is projecting \$64.4M of revenue for FY26, which represents an increase of 1.5% over the FY25 projections. In FY25, the Development Fees included a transfer from Parkland Escrow funds of \$1.8M to fund regional park improvements and \$150,000 from Tree escrow funds. The FY26 budget does not include any transfer of escrow funds, and, net of those transfers, the FY26 budget is \$652,025 less than the FY25 amended budget. The City is experiencing flattening sales tax trends, the slowing of residential development and a changing commercial landscape.

Budgeted total recurring expenditures of \$64.4M are an increase of 2.5% over the FY25 projections. The personnel costs increased 4.8% over FY25 projections and include a 3% increase to the base pay for cost of living adjustment and 5% health insurance cost increases. To balance the budget where recurring revenue equals recurring expenses, reductions were made related to training, tuition reimbursement, travel, memberships, sick leave incentives, wellness programs, recruitment bonuses, and contribution to dependent coverage were lowered. This budget includes a transfer of \$610,000 to start a Vehicle and Equipment Replacement Fund (VERF).

The General Fund must maintain, at a minimum, 25% of recurring expenditures in fund balance reserves. Based on the ending fund balances represented below, the General Fund will have a 30% reserve at the end of FY26. The decrease in the fund balance from FY25 projected to FY26 comes from the use of excess fund balance on one-time requests and capital outlay.



City of Pflugerville | Fiscal Year 2026 Proposed Budget

General Fund Summary

	FY24 Amended Budget	FY24 Actuals	FY25 Amended Budget	FY25 Projected	FY26 Proposed Budgeted
Beginning Fund Balance	\$ 24,481,268	\$ 24,481,268	\$ 25,507,973	\$ 25,507,973	\$ 21,018,387
Revenue	\$ 65,359,485	\$ 66,936,144	\$ 66,979,325	\$ 63,396,304	\$ 64,377,300
Recurring Expenditures					
Personnel Services	\$ 38,809,456	\$ 39,242,974	\$ 43,630,612	\$ 42,514,021	\$ 44,568,394
Operating Expenditures	\$ 21,361,448	\$ 20,975,552	\$ 24,119,127	\$ 22,143,251	\$ 20,973,753
Economic Development/TIRZ	\$ 5,000,000	\$ 1,510,171	\$ 1,600,000	\$ 1,260,000	\$ 1,285,000
Debt Service	\$ 500,000	\$ 614,780	\$ -	\$ -	\$ -
Transfer to VERF	\$ -	\$ -	\$ -	\$ -	\$ 610,000
Cost Allocation	\$ -	\$ -	\$ (3,099,999)	\$ (3,099,999)	\$ (3,059,847)
Total Recurring Expenditures	\$ 65,670,904	\$ 62,343,477	\$ 66,249,740	\$ 62,817,273	\$ 64,377,300
Excess (Deficiency) of Over (Under) Expenditures	\$ (311,419)	\$ 4,592,667	\$ 729,585	\$ 579,031	\$ -
Non-Recurring Expenditures					
Capital Outlay and One-Time *	\$ 4,843,981	\$ 3,565,962	\$ 6,016,594	\$ 5,068,617	\$ 1,495,627
Total Non-Recurring Expenditures	\$ 4,843,981	\$ 3,565,962	\$ 6,016,594	\$ 5,068,617	\$ 1,495,627
Total Expenditures	\$ 70,514,885	\$ 65,909,439	\$ 72,266,334	\$ 67,885,890	\$ 65,872,927
Net Change	\$ (5,155,400)	\$ 1,026,705	\$ (5,287,009)	\$ (4,489,586)	\$ (1,495,627)
Ending Fund Balance	\$ 19,325,868	\$ 25,507,973	\$ 20,220,964	\$ 21,018,387	\$ 19,522,760
Fund Balance Reserve %	29%	41%	31%	33%	30%

*FY26 includes \$636,128 of non-capital costs

General Fund Revenue by Source

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Revenue Source						
Property Tax	\$27,769,544	\$26,139,248	\$28,517,000	\$28,155,209	\$29,168,275	3.6%
Sales Tax	\$19,055,370	\$18,924,414	\$20,365,250	\$19,718,727	\$20,310,289	3%
Franchise Fees	\$5,998,059	\$6,168,831	\$6,022,300	\$6,476,000	\$6,872,550	6.1%
Other Taxes	\$160,000	\$187,107	\$197,660	\$197,660	\$207,500	5%
Development Fees	\$4,426,467	\$5,360,736	\$6,924,007	\$4,151,503	\$2,709,500	-34.7%
Fines and Fees	\$376,900	\$601,439	\$622,000	\$626,500	\$651,500	4%
Recreational	\$785,000	\$832,026	\$820,000	\$856,000	\$1,220,000	42.5%
Economic Dev Incentives	\$477,617	\$589,234	\$427,108	\$589,234	\$589,234	0%
Charges for Services	\$150,000	\$37,469	\$0	\$30,000	\$30,000	0%
Interest Income	\$1,200,000	\$2,251,049	\$2,000,000	\$1,494,526	\$1,492,194	-0.2%
Other Revenue	\$413,000	\$1,303,502	\$343,000	\$457,912	\$245,000	-46.5%
Intergovernmental	\$640,505	\$736,985	\$741,000	\$643,033	\$881,258	37%
Transfer	\$3,907,023	\$3,804,103	\$0	\$0	\$0	0%
Total Revenue Source:	\$65,359,485	\$66,936,144	\$66,979,325	\$63,396,304	\$64,377,300	1.5%



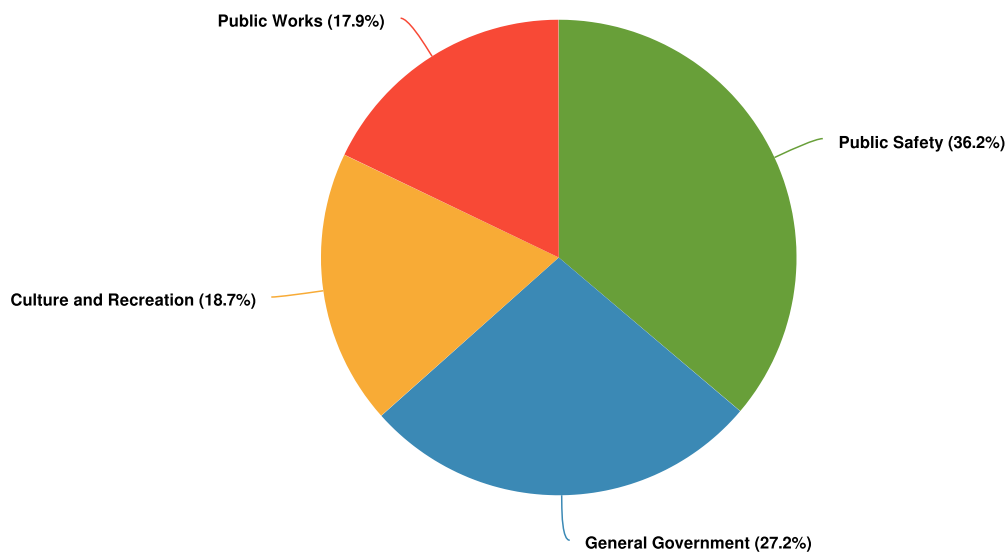
General Fund Expenditures by Function

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.

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



General Fund Expenditure by Expense Type

The total operating expense includes \$636,128 of one-time expenses detailed in the Budget Overview section of this document. These amounts are included in contractual and supplies categories.

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$28,610,871	\$28,279,246	\$31,373,634	\$30,817,680	\$32,485,003	5.4%
Benefit	\$10,198,585	\$10,963,728	\$12,086,978	\$11,696,341	\$12,083,391	3.3%
Total Personnel:	\$38,809,456	\$39,242,974	\$43,460,612	\$42,514,021	\$44,568,394	4.8%
Operating						
Benefit	\$115,000	\$176,992	\$170,000	\$194,055	\$155,000	-20.1%
Supplies & Material	\$2,580,756	\$2,265,822	\$2,241,258	\$2,259,876	\$1,723,162	-23.7%
Other	\$2,349,199	\$2,355,333	\$2,280,035	\$2,023,673	\$1,301,775	-35.7%
Maintenance & Repairs	\$3,992,383	\$4,546,127	\$3,247,304	\$3,006,585	\$2,986,395	-0.7%
Occupancy	\$921,047	\$1,133,995	\$1,503,145	\$1,407,311	\$1,427,145	1.4%
Contractual	\$10,774,216	\$9,865,558	\$14,096,446	\$12,602,873	\$13,406,022	6.4%
Staff Development	\$653,847	\$631,724	\$750,939	\$648,878	\$610,382	-5.9%
Total Operating:	\$21,386,448	\$20,975,552	\$24,289,127	\$22,143,252	\$21,609,881	-2.4%
Transfers	\$3,000,000	\$0	\$0	\$0	\$610,000	N/A
Development Agreement	\$2,000,000	\$1,510,171	\$1,600,000	\$1,260,000	\$1,285,000	2%
Debt Service	\$500,000	\$614,780	\$0	\$0	\$0	0%
Cost Allocation	\$0	\$0	-\$3,099,999	-\$3,099,999	-\$3,059,847	-1.3%
Capital Outlay	\$4,818,981	\$3,565,962	\$6,016,594	\$5,068,617	\$859,499	-83%
Total:	\$70,514,885	\$65,909,439	\$72,266,334	\$67,885,890	\$65,872,927	-3%

Summary

This fund is projecting \$40.9M of revenue in FY26, which represents a 2.0% increase over the FY25 projections. Budgeted expenditures are projected at \$42.3M, an increase of 1%, or \$430,000, over FY25 projections. The debt service details can be found in the Debt 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 and several transportation projects.

General Fund Debt Services Comprehensive Summary

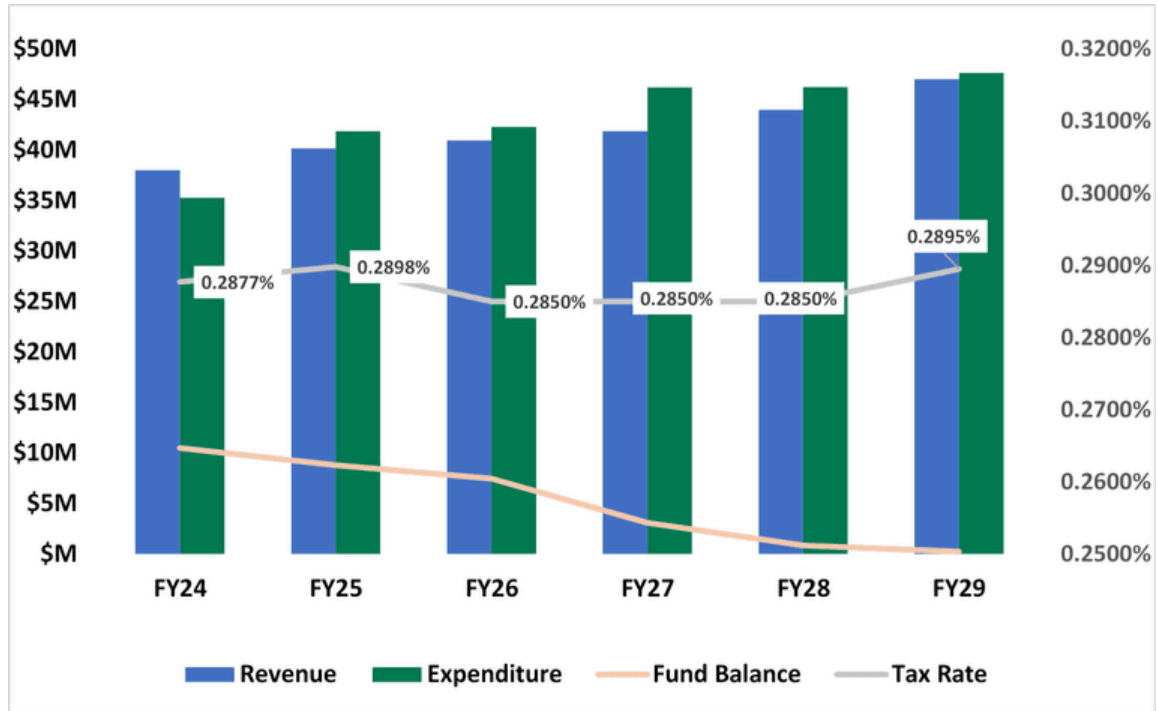
Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$7,799,022	\$7,799,022	\$10,509,272	\$10,509,272	\$8,789,443
Revenues					
Property Tax	\$31,872,398	\$32,345,907	\$34,513,093	\$34,498,093	\$35,271,320
Interest Income	\$250,000	\$1,030,390	\$700,000	\$985,800	\$700,000
Intergovernmental	\$4,647,473	\$4,617,773	\$4,658,473	\$4,658,473	\$4,979,692
Total Revenues:	\$36,769,871	\$37,994,070	\$39,871,566	\$40,142,366	\$40,951,012
Expenditures					
Debt Service	\$35,290,845	\$35,283,820	\$41,865,480	\$41,862,195	\$42,292,396
Total Expenditures:	\$35,290,845	\$35,283,820	\$41,865,480	\$41,862,195	\$42,292,396
Total Revenues Less Expenditures:	\$1,479,026	\$2,710,250	-\$1,993,914	-\$1,719,829	-\$1,341,384
Ending Fund Balance:	\$9,278,048	\$10,509,272	\$8,515,358	\$8,789,443	\$7,448,059

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Debt Service						
Debt Service Fees	\$8,000	\$8,604	\$8,400	\$8,400	\$7,150	-14.9%
Debt Service Interest	\$25,195,553	\$25,187,924	\$24,516,765	\$25,668,480	\$26,879,826	4.7%
Debt Service Principal	\$10,087,292	\$10,087,292	\$17,340,315	\$16,185,315	\$15,405,420	-4.8%
Total Debt Service:	\$35,290,845	\$35,283,820	\$41,865,480	\$41,862,195	\$42,292,396	1%

Fund Forecast

This fund does not have a fund balance reserve set by policy. The forecast shows the fund balance being drawn down over the next several years to help keep the debt rate lower. This forecast is based on a six (6) percent growth in appraised taxable values, a \$30M bond issuance with debt payments starting in FY27.



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 \$53.5M of revenue in FY26. The budgeted expenditures total \$278.8M. This total represents the FY26 amount informed by the FY26-30 Capital Improvement Plan with additional funds for studies and master plans. The \$125,000 in operating is to complete the Facilities Master Plan, a carryover from FY25. Project details are located in the Capital Improvements section of this budget document. The following is a summary by CIP category:

Facilities	\$185,093,627
Parks	\$7,539,118
Transportation	\$86,091,051
Total	\$278,723,796

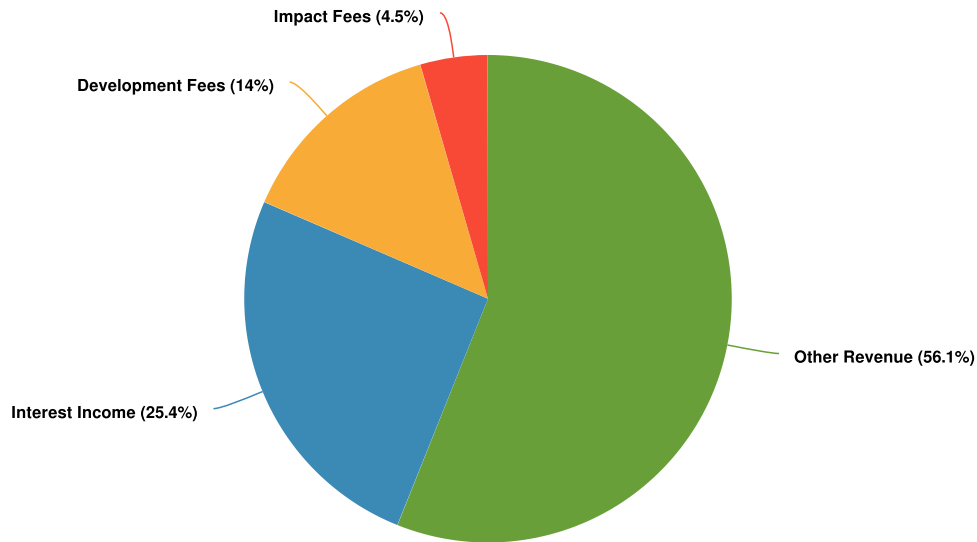
General Fund Capital Projects Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$468,845,356	\$468,845,356	\$451,915,035	\$451,915,035	\$420,070,884
Revenues	\$1,000,000	\$30,570,964	\$127,152,275	\$92,523,178	\$53,500,000
Expenditures					
Operating	\$0	\$370,078	\$150,000	\$1,272,743	\$125,000
Capital Outlay	\$140,026,626	\$47,131,207	\$341,859,304	\$123,094,586	\$278,723,796
Total Expenditures:	\$140,026,626	\$47,501,285	\$342,009,304	\$124,367,329	\$278,848,796
Total Revenues Less Expenditures:	-\$139,026,626	-\$16,930,321	-\$214,857,029	-\$31,844,151	-\$225,348,796
Ending Fund Balance:	\$329,818,730	\$451,915,035	\$237,058,006	\$420,070,884	\$194,722,088



The new multi-sport court at Stonehill Park officially opened on November 4, 2024.

General Fund Capital Projects Revenues by Source



The FY26 revenue includes Development Fees of \$7.5M from Traffic Impact Analysis fees, \$2.4M from Roadway Impact Fees, and \$30M in bond proceeds.

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Revenue Source						
Development Fees	\$0	\$112,637	\$18,847,127	\$0	\$7,500,000	N/A
Impact Fees	\$0	\$5,459,788	\$6,300,000	\$2,305,000	\$2,400,000	4.1%
Charges for Services	\$0	\$100,155	\$0	\$794,035	\$0	-100%
Interest Income	\$1,000,000	\$24,898,384	\$18,300,000	\$19,391,000	\$13,600,000	-29.9%
Other Revenue	\$0	\$0	\$83,705,148	\$69,433,143	\$30,000,000	-56.8%
Intergovernmental	\$0	\$0	\$0	\$600,000	\$0	-100%
Total Revenue Source:	\$1,000,000	\$30,570,964	\$127,152,275	\$92,523,178	\$53,500,000	-42.2%



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

Summary

This fund is projecting \$1.2M of revenue in FY26, which represents a 2% decrease over the FY25 projections. The slight decrease is due to lower interest revenue projections. There is a slight increase projected in Hotel Occupancy Tax revenue due to continued compliance with short-term rentals. FY26 budgeted expenditures are increasing by 0.9% over FY25 projections to \$1.2M.

Hotel Occupancy Tax Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$985,351	\$985,351	\$1,326,808	\$1,326,808	\$1,407,650
Revenues					
Other Taxes	\$1,220,000	\$1,220,011	\$1,270,000	\$1,201,810	\$1,207,000
Interest Income	\$0	\$51,952	\$25,000	\$55,000	\$25,000
Total Revenues:	\$1,220,000	\$1,271,964	\$1,295,000	\$1,256,810	\$1,232,000
Expenditures	\$1,014,000	\$930,506	\$1,396,457	\$1,175,969	\$1,186,766
Total Revenues Less Expenditures:	\$206,000	\$341,457	-\$101,457	\$80,841	\$45,234
Ending Fund Balance:	\$1,191,351	\$1,326,808	\$1,225,351	\$1,407,649	\$1,452,884



The City's Tourism and Marketing Coordinator manages our tourism brand, Explore Pflugerville. We promote everything to see, do and eat in our charming City through an updated website, active social media accounts and outreach opportunities in the region. Learn more at explorepf.com and follow us on Facebook and Instagram @ExplorePF.

Expenditures by Expense Type

The FY26 budget includes partial funding for the Tourism and Marketing Coordinator, previously funded 100% from the General Fund.

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel	\$0	\$0	\$0	\$0	\$77,345	N/A
Operating	\$389,000	\$301,426	\$771,457	\$550,969	\$484,421	-12.1%
Transfers	\$0	\$4,080	\$0	\$0	\$0	0%
Development Agreement	\$625,000	\$625,000	\$625,000	\$625,000	\$625,000	0%
Total:	\$1,014,000	\$930,506	\$1,396,457	\$1,175,969	\$1,186,766	0.9%



City of Pflugerville employees bring the pfun at our events that attract locals and tourists alike. For example, Deutschen Pfest, held every year in Pflugers Park, is a celebration of our City's German Texas heritage, complete with great music, food, activities, vendors and more. Learn more at [Deutschenpfest.com](https://www.deutschenpfest.com) [🔗](#).

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.

Summary

Revenue from these special funds can vary from year-to-year. Therefore, the City uses conservative estimates. In FY25, the City received a significant amount of seizure funds, which are allocated for use in FY26 on eligible law enforcement expenses. Child safety funds are primarily used to support the crossing guard program.

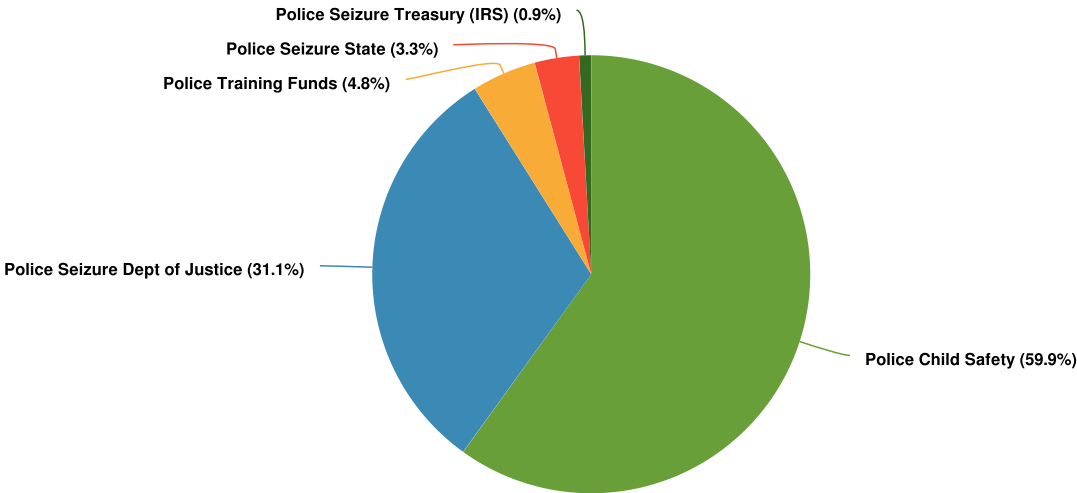
Public Safety Special Revenue Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$154,800	\$154,800	\$242,462	\$242,462	\$276,594
Revenues	\$146,912	\$175,064	\$81,500	\$222,477	\$88,400
Expenditures	\$172,500	\$87,402	\$174,500	\$188,345	\$245,428
Total Revenues Less Expenditures:	-\$25,588	\$87,662	-\$93,000	\$34,132	-\$157,028
Ending Fund Balance:	\$129,212	\$242,462	\$149,462	\$276,594	\$119,566

Revenue by Fund

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Police Seizure State	\$6,000	\$40,730	\$0	\$1,265	\$800	-36.8%
Police Seizure Dept of Justice	\$50,000	\$48,852	\$0	\$121,712	\$0	-100%
Police Seizure Treasury (IRS)	\$5,000	\$71	\$0	\$100	\$100	0%
Police Child Safety	\$80,000	\$70,348	\$76,500	\$84,500	\$82,500	-2.4%
Police Training Funds	\$5,912	\$15,063	\$5,000	\$14,900	\$5,000	-66.4%
Total:	\$146,912	\$175,064	\$81,500	\$222,477	\$88,400	-60.3%

Public Safety Special Revenue Expenditures by Fund



Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Police Seizure State	\$6,000	\$53,552	\$25,000	\$10,345	\$8,024	-22.4%
Police Seizure Dept of Justice	\$50,000	\$21,030	\$17,500	\$110,000	\$76,410	-30.5%
Police Seizure Treasury (IRS)	\$5,000	\$2,199	\$0	\$0	\$2,170	N/A
Police Child Safety	\$107,000	\$6,231	\$107,000	\$36,500	\$147,116	303.1%
Police Training Funds	\$4,500	\$4,389	\$25,000	\$31,500	\$11,708	-62.8%
Total:	\$172,500	\$87,402	\$174,500	\$188,345	\$245,428	30.3%

Every year in October, the City of Pflugerville Police Department hosts National Night Out, a community-building campaign that aims to enhance relationships between neighbors and law enforcement.



Public Safety Special Revenue Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Expense Objects						
Personnel						
Salary	\$0	\$5,066	\$0	\$0	\$0	0%
Benefit	\$0	\$1,166	\$0	\$0	\$0	0%
Total Personnel:	\$0	\$6,231	\$0	\$0	\$0	0%
Operating						
Supplies & Material	\$0	\$13,228	\$0	\$345	\$43,300	12,450.7%
Other	\$65,500	\$67,943	\$67,500	\$188,000	\$202,128	7.5%
Total Operating:	\$65,500	\$81,171	\$67,500	\$188,345	\$245,428	30.3%
Transfers	\$107,000	\$0	\$107,000	\$0	\$0	0%
Total Transfers:	\$107,000	\$0	\$107,000	\$0	\$0	0%
Total Expense Objects:	\$172,500	\$87,402	\$174,500	\$188,345	\$245,428	30.3%



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 and security, enhancement of court efficiency, and facilitating the juvenile program. Each of these funds has specific restrictions on their use and should be considered first before expending general funds.

Summary

In FY26, Technology funds will offset the cost of upgrading to a new court Enterprise Resource ERP system. Security funds provide a bailiff for the court and other expenses to improve building security. These funds will offset capital security costs associated with the new City Hall project. Efficiency funds cover staff training costs and various operational items for the court. Truancy funds are used to offset personnel costs in support of juveniles. Youth diversion funds can be spent on costs associated with running the Youth Diversion Program.

H.B. 1950 was passed in the 2025 legislative session and consolidates the technology and security funds into one fund, the Municipal Court Building Security and Technology Fund. This allows these funds to be spent more effectively as expenditures arise that are covered under the fund restrictions.

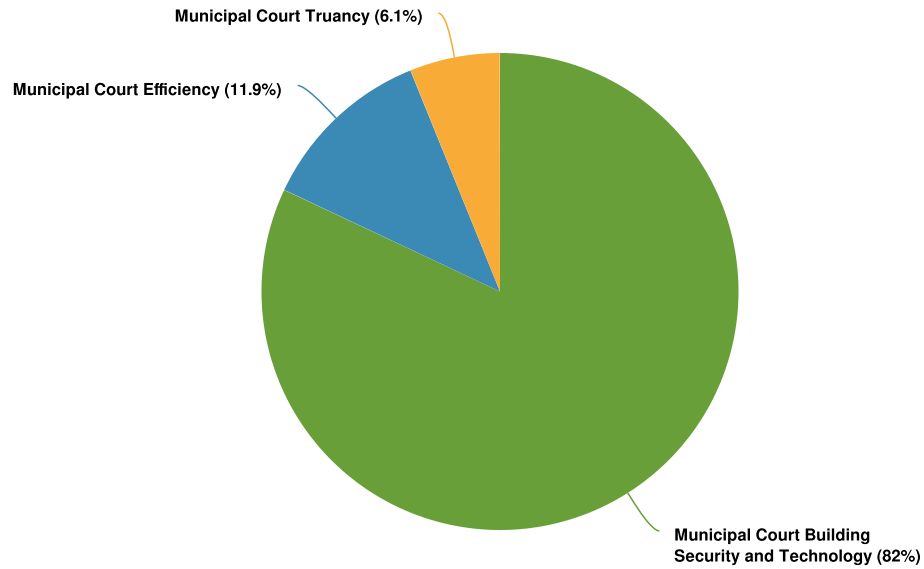
Municipal Court Special Revenue Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$203,883	\$203,883	\$207,823	\$207,823	\$244,923
Revenues	\$30,200	\$63,238	\$59,700	\$73,800	\$64,500
Expenditures	\$49,082	\$59,298	\$65,500	\$36,700	\$306,423
Total Revenues Less Expenditures:	-\$18,882	\$3,940	-\$5,800	\$37,100	-\$241,923
Ending Fund Balance:	\$185,001	\$207,823	\$202,023	\$244,923	\$3,000

Revenue by Fund

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Municipal Court Technology	\$12,600	\$13,793	\$14,000	\$0	\$0	0%
Municipal Court Building Security and Technology	\$12,600	\$22,894	\$20,500	\$45,000	\$34,500	-23.3%
Municipal Court Efficiency	\$5,000	\$9,039	\$7,700	\$10,000	\$10,000	0%
Municipal Court Truancy	\$0	\$17,513	\$17,500	\$18,300	\$18,000	-1.6%
Municipal Court Youth Diversion	\$0	\$0	\$0	\$500	\$2,000	300%
Total:	\$30,200	\$63,238	\$59,700	\$73,800	\$64,500	-12.6%

Municipal Court Special Revenue Expenditures by Fund



Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Municipal Court Technology	\$14,842	\$796	\$20,000	\$0	\$0	0%
Municipal Court Building Security and Technology	\$26,240	\$10,300	\$20,000	\$16,700	\$251,288	1,404.7%
Municipal Court Efficiency	\$8,000	\$0	\$8,000	\$2,500	\$36,389	1,355.6%
Municipal Court Truancy	\$0	\$48,203	\$17,500	\$17,500	\$18,746	7.1%
Total:	\$49,082	\$59,298	\$65,500	\$36,700	\$306,423	734.9%





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.

Summary

These funds are used in support of the City's public access channel including the ability to live-stream the City Council Meetings and other City content.

Public Educational Government Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$126,902	\$126,902	\$133,101	\$133,101	\$173,301
Revenues					
Interest Income	\$0	\$5,760	\$4,000	\$6,500	\$4,500
Intergovernmental	\$40,000	\$53,501	\$65,000	\$44,800	\$42,800
Total Revenues:	\$40,000	\$59,261	\$69,000	\$51,300	\$47,300
Expenditures					
Operating	\$33,800	\$53,062	\$41,953	\$11,100	\$52,384
Total Expenditures:	\$33,800	\$53,062	\$41,953	\$11,100	\$52,384
Total Revenues Less Expenditures:	\$6,200	\$6,199	\$27,047	\$40,200	-\$5,084
Ending Fund Balance:	\$133,102	\$133,101	\$160,148	\$173,301	\$168,217

Summary

The City is projecting that all funds will be expended by the end of FY25 for eligible projects approved by the City Council and listed below.

American Rescue Plan Act (ARPA) Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,529,084	\$2,529,084	\$2,698,539	\$2,698,539	N/A
Revenues					
Interest Income	\$0	\$169,455	\$7,350	\$0	\$0
Intergovernmental	\$0	\$1,970,871	\$0	\$0	\$0
Total Revenues:	\$0	\$2,140,326	\$7,350	\$0	\$0
Expenditures					
Operating	\$870,000	\$923,511	\$45,000	\$139,817	\$0
Capital Outlay	\$3,270,000	\$1,047,360	\$2,866,820	\$2,558,722	\$0
Total Expenditures:	\$4,140,000	\$1,970,871	\$2,911,820	\$2,698,539	\$0
Total Revenues Less Expenditures:	-\$4,140,000	\$169,455	-\$2,904,470	-\$2,698,539	\$0
Ending Fund Balance:	-\$1,610,916	\$2,698,539	-\$205,931	\$0	N/A

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.

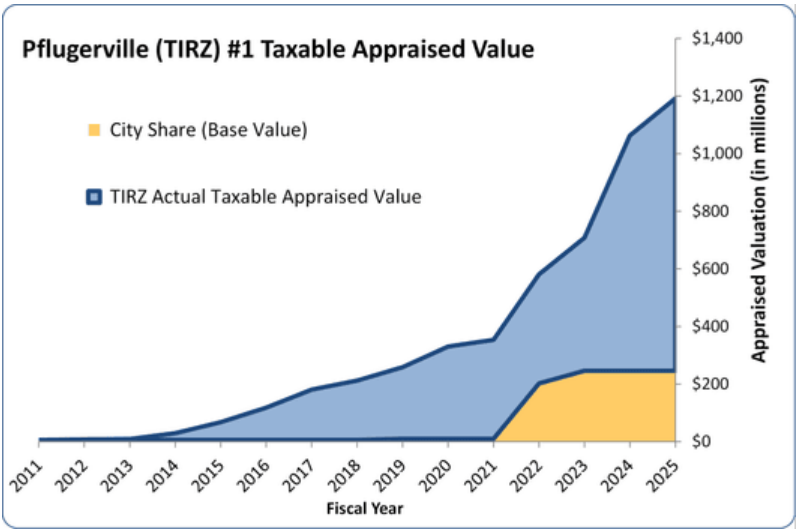
**Tax
Increment
Reinvestment
Zone 1**

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. This revenue is allocated to a fund for a specified number of years, and 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 \$5.4M of revenue in FY26, which represents a 16% increase over the FY25 projections. Budgeted expenditures include administrative and legal fees, and debt service payments. A portion of these funds have been committed to a parking structure as part of the Downtown East Project. When final bid amounts are received, a budget amendment will be brought to the City Council for approval.

This Tax Increment Reinvestment Zone has four areas and each area has an established base value (the value that continues to benefit the General Fund and Debt Service Fund). Any value increase over that base value is allocated to the TIRZ Fund and is used to reinvest in improvements that benefit the district. The chart below shows the growth of this fund over the last 15 years.



Tax Increment Reinvestment Zone 1 Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$4,194,095	\$4,194,095	\$5,331,560	\$5,331,560	\$7,416,019
Revenues					
Economic Dev Incentives	\$3,213,346	\$3,228,671	\$4,034,644	\$4,426,394	\$5,193,043
Interest Income	\$210,000	\$349,393	\$210,000	\$225,803	\$200,000
Total Revenues:	\$3,423,346	\$3,578,064	\$4,244,644	\$4,652,197	\$5,393,043
Expenditures					
Operating	\$477,617	\$645,570	\$510,617	\$719,645	\$740,141
Debt Service	\$1,795,029	\$1,795,029	\$1,848,093	\$1,848,093	\$2,019,487
Total Expenditures:	\$2,272,646	\$2,440,599	\$2,358,710	\$2,567,738	\$2,759,628
Total Revenues Less Expenditures:	\$1,150,700	\$1,137,465	\$1,885,934	\$2,084,459	\$2,633,415
Ending Fund Balance:	\$5,344,795	\$5,331,560	\$7,217,494	\$7,416,019	\$10,049,434



The City of Pflugerville has three Public Improvement Districts (PID): Meadowlark Preserve, Lakeside Meadows, and Martin Tract. The assessments collected from the property owners within these improvement districts fund public infrastructure in these districts.

Summary

In FY25, the City approved the levy of assessments to property owners within the Meadowlark Preserve and Lakeside Meadows Public Improvement Districts (PIDs). The projected revenue for FY25 is higher than the FY26 budget due to a one-time prepayment of assessments by a property owner. The Martin Tract and Lakeside Meadows PIDs operate as reimbursement PIDs, meaning assessment revenues are used to make annual payments to the developer. In contrast, the Meadowlark Preserve PID issued bonds in FY25 to finance improvements, resulting in annual debt service payments.

Public Improvement Districts Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$36,686	\$36,686	\$30,170	\$30,170	\$3,928,512
Revenues	\$0	\$345,231	\$2,588,955	\$4,281,283	\$3,724,991
Expenditures	\$0	\$351,747	\$50,000	\$382,941	\$3,606,531
Total Revenues Less Expenditures:	\$0	-\$6,516	\$2,538,955	\$3,898,342	\$118,460
Ending Fund Balance:	\$36,686	\$30,170	\$2,569,125	\$3,928,512	\$4,046,972



This picture is of the Lakeside Meadows development.

Revenue by Fund

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Meadowlark PID						
Property Tax	\$0	\$0	\$0	\$0	\$1,094,641	N/A
Interest Income	\$0	\$484	\$0	\$500	\$0	-100%
Total Meadowlark PID:	\$0	\$484	\$0	\$500	\$1,094,641	218,828.2%
Martin Tract PID						
Property Tax	\$0	\$323,347	\$324,200	\$325,277	\$323,350	-0.6%
Interest Income	\$0	\$21,399	\$500	\$8,000	\$7,000	-12.5%
Total Martin Tract PID:	\$0	\$344,746	\$324,700	\$333,277	\$330,350	-0.9%
Lakeside Meadows PID						
Property Tax	\$0	\$0	\$2,264,255	\$3,877,506	\$2,265,000	-41.6%
Interest Income	\$0	\$0	\$0	\$70,000	\$35,000	-50%
Total Lakeside Meadows PID:	\$0	\$0	\$2,264,255	\$3,947,506	\$2,300,000	-41.7%
Total:	\$0	\$345,231	\$2,588,955	\$4,281,283	\$3,724,991	-13%

Public Improvement Districts Expenditures by Fund

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Meadowlark PID						
Operating	\$0	\$3,092	\$0	\$7,060	\$6,000	-15%
Debt Service	\$0	\$0	\$0	\$0	\$980,531	N/A
Total Meadowlark PID:	\$0	\$3,092	\$0	\$7,060	\$986,531	13,873.5%
Martin Tract PID						
Operating	\$0	\$331,169	\$25,000	\$325,881	\$326,000	0%
Total Martin Tract PID:	\$0	\$331,169	\$25,000	\$325,881	\$326,000	0%
Lakeside Meadows PID						
Operating	\$0	\$17,486	\$25,000	\$50,000	\$2,294,000	4,488%
Total Lakeside Meadows PID:	\$0	\$17,486	\$25,000	\$50,000	\$2,294,000	4,488%
Total:	\$0	\$351,747	\$50,000	\$382,941	\$3,606,531	841.8%



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, Utility Engineering, Water Treatment, Water Distribution, Wastewater Collection, and Wastewater Treatment.

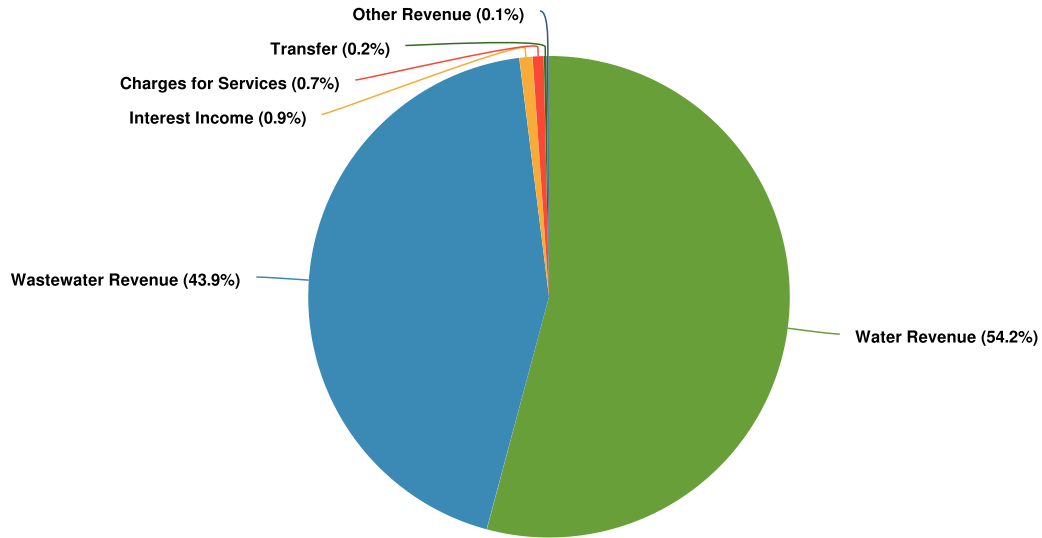
Summary

This fund is projecting \$73.3M of revenue in FY26, a 28.3% increase over the FY25 projected amount. Budgeted expenditures are projected to increase by 44% or \$22.1M in FY26. The largest line item increase of \$11.7M was debt service in support of ongoing infrastructure projects. Because of the type of financing the City uses, we are required to set rates that cover all operating costs and provide an additional 25% above the annual debt payments. This debt coverage helps demonstrate to credit rating agencies and lenders that the City is financially stable and meets its obligations. The excess fund balance this additional revenue generates above the policy reserve of 25% can be used to cash fund improvements, reducing additional future debt. This budget also includes a \$6M transfer into the Utility Capital Projects Fund. The ending fund balance is 30% of total non-capital expenses. This fund is supported by utility water and wastewater rates that are evaluated annually to confirm growth projections, operating expenditures, and debt obligations. The proposed FY26 budget includes rate increases that are reflected in the Master Fee Schedule and will go into effect October 1, 2025. Additional expenditure details are reported within the departmental pages.

Water and Wastewater Fund Comprehensive Summary

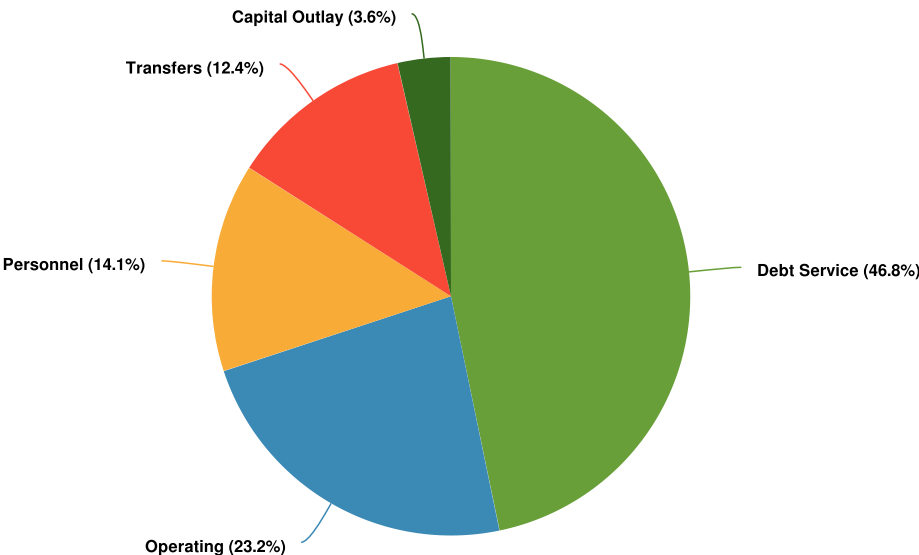
Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$5,920,389	\$5,920,389	\$10,592,112	\$10,592,112	\$17,761,657
Revenues	\$54,369,491	-\$64,048,355	\$64,730,538	\$59,638,889	\$73,344,680
Expenditures	\$54,275,862	\$49,242,910	\$57,132,345	\$50,014,692	\$72,135,078
Total Revenues Less Expenditures:	\$93,629	-\$113,291,264	\$7,598,193	\$9,624,197	\$1,209,602
Ending Fund Balance:	\$6,014,018	-\$107,370,875	\$18,190,305	\$20,216,309	\$18,971,259

Revenues by Source



Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Revenue Source						
Water Revenue	\$29,950,704	\$29,664,059	\$37,330,716	\$32,476,500	\$39,730,000	22.3%
Wastewater Revenue	\$23,591,018	\$22,384,191	\$26,440,106	\$23,093,600	\$32,169,314	39.3%
Charges for Services	\$301,053	\$408,217	\$333,000	\$448,650	\$548,650	22.3%
Interest Income	\$200,000	\$282,721	\$300,000	\$755,000	\$650,000	-13.9%
Other Revenue	\$76,716	\$198,237	\$76,716	\$85,487	\$106,716	24.8%
Transfer	\$250,000	-\$116,985,779	\$250,000	\$2,779,652	\$140,000	-95%
Total Revenue Source:	\$54,369,491	-\$64,048,355	\$64,730,538	\$59,638,889	\$73,344,680	23%

Water and Wastewater Expenditures by Expense Type



Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel	\$8,844,358	\$9,131,182	\$8,898,464	\$8,923,424	\$10,161,888	13.9%
Operating	\$16,574,708	\$17,059,383	\$14,890,323	\$15,107,836	\$16,729,561	10.7%
Transfers	\$3,634,912	\$3,634,912	\$2,934,889	\$2,934,889	\$8,934,889	204.4%
Debt Service	\$22,042,164	\$17,507,387	\$29,345,679	\$22,018,500	\$33,724,205	53.2%
Capital Outlay	\$3,179,720	\$1,910,046	\$1,062,990	\$1,030,043	\$2,584,535	150.9%
Total:	\$54,275,862	\$49,242,910	\$57,132,345	\$50,014,692	\$72,135,078	44.2%

This budget includes \$8.9M in transfers. This includes \$6M to the Utility Capital Projects Fund to use available fund balance to cash fund capital projects and a \$2.9M franchise fee transfer to the General Fund based on four (4) percent of utility revenue. There is an increase in capital outlay for additional equipment and fleet needed for the new Wilbarger Wastewater Treatment Plant.



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 \$333.3M of revenue in FY26. The revenue is from debt issued through the Environmental Protection Agency under WIFIA funding, Texas Water Development Board funding, or Certificates of Obligation. It also includes a transfer from the Water and Wastewater Fund of \$6M. The budgeted expenditures total \$287M. This total represents the FY26 amount informed by the FY26-30 Capital Improvement Plan.

The operating expenditures include professional services costs for the Water Master Plan and the Wastewater Master Plan along with a Downtown Utility Study. The transfer is the amount of Impact Fees budgeted to go against debt payments in the Water and Wastewater Fund. The following summary is by CIP category:

Reclaimed Water	\$4,750,707
Water	\$134,648,337
Wastewater	\$144,225,118
Total	\$283,624,162

Utility Capital Projects Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$92,172,814	\$92,172,814	\$107,871,712	\$107,871,712	\$17,324,029
Revenues					
Impact Fees	\$13,517,118	\$5,287,441	\$4,500,000	\$7,000,000	\$6,000,000
Interest Income	\$0	\$7,831,829	\$6,850,000	\$6,950,000	\$5,300,000
Other Revenue	\$115,000,000	\$0	\$223,250,000	\$143,606,301	\$316,000,000
Intergovernmental	\$0	\$0	\$0	\$1,104,159	\$0
Transfer	\$0	\$120,314,799	\$0	\$0	\$6,000,000
Total Revenues:	\$128,517,118	\$133,434,068	\$234,600,000	\$158,660,460	\$333,300,000
Expenditures					
Operating	\$0	\$945,155	\$500,000	\$0	\$500,000
Transfers	\$0	\$3,077,796	\$0	\$0	\$2,855,000
Capital Outlay	\$308,711,516	\$113,712,220	\$317,082,806	\$249,208,143	\$283,624,162
Total Expenditures:	\$308,711,516	\$117,735,170	\$317,582,806	\$249,208,143	\$286,979,162
Total Revenues Less Expenditures:	-\$180,194,398	\$15,698,898	-\$82,982,806	-\$90,547,683	\$46,320,838
Ending Fund Balance:	-\$88,021,584	\$107,871,712	\$24,888,906	\$17,324,029	\$63,644,867





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 \$6.1M of revenue in FY26, with the same amount of expenditures. The third-party solid waste provider did not submit a rate increase and therefore, the City did not make any customer rate changes for FY26. 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 and Wastewater Fund. This fund does not have a fund balance reserve policy.

Solid Waste Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$2,105,070	\$2,105,070	\$1,860,841	\$1,860,841	\$1,797,763
Revenues					
Charges for Services	\$6,975,764	\$5,849,461	\$6,120,000	\$6,066,415	\$6,079,500
Interest Income	\$0	\$45,965	\$20,000	\$50,000	\$44,950
Other Revenue	\$0	-\$22	\$0	\$0	\$0
Intergovernmental	\$0	\$2,179	\$0	\$0	\$0
Total Revenues:	\$6,975,764	\$5,897,583	\$6,140,000	\$6,116,415	\$6,124,450
Expenditures					
Personnel	\$58,308	\$41,721	\$60,857	\$59,767	\$62,704
Operating	\$6,634,116	\$5,736,834	\$5,914,032	\$6,119,726	\$6,061,754
Transfers	\$165,111	\$165,111	\$165,111	\$0	\$0
Capital Outlay	\$200,000	\$198,147	\$0	\$0	\$0
Total Expenditures:	\$7,057,535	\$6,141,812	\$6,140,000	\$6,179,493	\$6,124,458
Total Revenues Less Expenditures:	-\$81,771	-\$244,229	\$0	-\$63,078	-\$8
Ending Fund Balance:	\$2,023,299	\$1,860,841	\$1,860,841	\$1,797,763	\$1,797,755

Summary

The FY26 proposed budget is projecting \$12.3M in revenue, which represents a 1.3% increase over the FY25 projections. Sales tax represents 82% of total revenue. This budget reflects a 3% sales tax growth over the FY25 projections, 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 45% reserve over non-capital expenditures.

Pflugerville Community Development Corporation (PCDC) Comprehensive Summary

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted
Beginning Fund Balance:	\$15,829,195	\$15,829,195	\$22,401,913	\$22,401,913	\$15,199,012
Revenues	\$11,273,290	\$14,859,644	\$12,180,566	\$12,200,968	\$12,357,307
Expenditures	\$11,780,396	\$8,286,926	\$19,337,202	\$19,403,869	\$22,775,414
Total Revenues Less Expenditures:	-\$507,106	\$6,572,718	-\$7,156,636	-\$7,202,901	-\$10,418,107
Ending Fund Balance:	\$15,322,089	\$22,401,913	\$15,245,277	\$15,199,012	\$4,780,905

Revenues by Source

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Revenue Source						
Sales Tax	\$9,584,018	\$9,446,042	\$10,063,219	\$9,844,621	\$10,139,960	3%
Interest Income	\$442,568	\$1,633,719	\$1,204,754	\$1,443,754	\$1,304,754	-9.6%
Other Revenue	\$1,246,704	\$3,754,883	\$912,593	\$912,593	\$912,593	0%
Intergovernmental	\$0	\$25,000	\$0	\$0	\$0	0%
Total Revenue Source:	\$11,273,290	\$14,859,644	\$12,180,566	\$12,200,968	\$12,357,307	1.3%

DEPARTMENTS

Legal Services

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

FY26 Budget Highlights

Personnel

- 2 New full-time employees added, a City Attorney and Paralegal.

Operating

- Reduced contracted legal services by transitioning responsibilities to two in-house staff.
- Added supplies and training budget.

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$0	\$0	\$0	\$0	\$296,738	N/A
Benefit	\$0	\$0	\$0	\$0	\$85,003	N/A
Total Personnel:	\$0	\$0	\$0	\$0	\$381,742	N/A
Operating						
Supplies & Material	\$0	\$0	\$0	\$0	\$11,874	N/A
Other	\$107,800	\$343,783	\$113,190	\$85,140	\$3,000	-96.5%
Contractual	\$396,736	\$438,616	\$364,073	\$380,000	\$115,000	-69.7%
Staff Development	\$0	\$0	\$0	\$0	\$10,927	N/A
Total Operating:	\$504,536	\$782,399	\$477,263	\$465,140	\$140,801	-69.7%
Total:	\$504,536	\$782,399	\$477,263	\$465,140	\$522,543	12.3%

FY26 Goals

- Establish internal legal procedures, templates, and workflows to ensure consistent legal support.
- Build a centralized legal document library with templates, memos, and FAQs.
- Review and update City policies for legal compliance and risk mitigation.
- Launch legal training programs for Council, boards, and staff on key municipal laws.
- Assist with monitoring legislative changes and draft ordinance updates as needed.

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.

FY26 Budget Highlights

Personnel

- The negative amount shown reflects the reduction in dependent coverage for healthcare, which is for all General Fund departments.

Operating

- Occupancy - includes both utilities and insurance costs; both have experienced slight increases.
- Contractual - includes the copier lease and the Emergency Services contract.

Transfers

- Transfers represent the amount set aside to start the Vehicle and Equipment Replacement Fund (VERF).

Development Agreements

- The chart below highlights the City's current incentive agreements.

	<u>Incentive Granted</u>	<u>Incentive Limit</u>	<u>Term</u>	<u>Amount Remaining</u>	<u>FY26 Amount</u>
Cornerstone at Kelly Lane	Grant payment \$1M; Sales tax rebate 70%	\$2.4M	2036 or limit	\$1.2M	\$65,000
Costco	City Sales Tax rebate 100%; PCDC 50%	City \$6.25M; PCDC \$1.5M	2032 or limit	City \$2.03M PCDC \$448K	\$850,000
Living Spaces	Sales Tax rebate 50%	\$3.0M	2028 or limit	\$1.5M	\$220,000
SRH Hospitality (Marriott)	Sales Tax rebate 100%; Hotel Tax 100% Marriott and 75% next 4 hotels; Property Tax 100%	Sales Tax \$55K per FY; Hotel Tax \$625K per FY	30 years (2047)	No maximum established	\$150,000



Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel	\$0	\$0	\$0	\$0	-\$244,400	N/A
Operating						
Other	\$0	\$0	\$0	\$4,518	\$5,000	10.7%
Occupancy	\$914,272	\$1,125,896	\$1,073,895	\$977,461	\$997,895	2.1%
Contractual	\$764,800	\$1,835,725	\$1,357,000	\$1,379,000	\$1,360,000	-1.4%
Total Operating:	\$1,679,072	\$2,961,621	\$2,430,895	\$2,360,979	\$2,362,895	0.1%
Transfers	\$3,000,000	\$0	\$0	\$0	\$610,000	N/A
Development Agreement	\$2,000,000	\$1,510,171	\$1,600,000	\$1,260,000	\$1,285,000	2%
Debt Service	\$500,000	\$614,780	\$0	\$0	\$0	0%
Total:	\$7,179,072	\$5,086,571	\$4,030,895	\$3,620,979	\$4,013,495	10.8%

People and Culture



Robbi Craig
Director

The People and Culture Department manages 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.

FY26 Budget Highlights

Operating

- Benefit - this category includes claim reimbursement and education reimbursement.
- Other - reduced the amount of the employee referral program, employee wellness programs, citywide employee appreciation, and recruitment incentives. Funds for Management Development and University of Pflugerville costs were eliminated.
- Contractual - this category includes professional recruiting costs, drug testing, and benefit administration.

People and Culture Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$638,762	\$654,360	\$767,289	\$736,680	\$808,979	9.8%
Benefit	\$204,888	\$221,326	\$255,588	\$239,712	\$261,636	9.1%
Total Personnel:	\$843,650	\$875,686	\$1,022,877	\$976,392	\$1,070,615	9.7%
Operating						
Benefit	\$115,000	\$176,992	\$170,000	\$194,055	\$155,000	-20.1%
Supplies & Material	\$12,800	\$11,317	\$8,300	\$9,373	\$4,220	-55%
Other	\$353,550	\$263,999	\$257,000	\$256,107	\$78,808	-69.2%
Contractual	\$187,225	\$133,843	\$157,985	\$150,115	\$139,952	-6.8%
Staff Development	\$18,251	\$22,675	\$18,491	\$17,531	\$10,215	-41.7%
Total Operating:	\$686,826	\$608,827	\$611,776	\$627,181	\$388,196	-38.1%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$242,900	-\$242,900	-\$242,900	0%
Total Cost Allocation:	\$0	\$0	-\$242,900	-\$242,900	-\$242,900	0%
Total:	\$1,530,476	\$1,484,514	\$1,391,753	\$1,360,673	\$1,215,911	-10.6%

FY25 Accomplishment

- Executed biennial Employee Engagement survey with a 79% response rate, gathering meaningful feedback to identify strengths, address areas for improvement, build trust, support retention and better understand employee needs.
- Created a digital Supervisor Toolbox and implemented Individual Development Plans (IDPs) to aid in creating succession plans for key leadership positions in the City.
- Implemented and trained employees on Employee Self-Service features empowering employees to manage their own time and benefits requests, and allowing supervisors efficient request tracking.
- Coached supervisors and provided tools to facilitate regular feedback to employees and celebrate achievements throughout the year, shifting focus from an annual performance review to ongoing performance development.
- Enhanced transparency and employee understanding of the City's Compensation and Benefits plan by hosting a series of in-person benefits and Open Enrollment education sessions, and continued weekly benefit tips.
- Finalized a plan to transition over 150,000 pages of paper employee files to electronic files prior to the move into City Hall in FY26.
- Streamlined hiring processes through a more robust applicant tracking system for maintaining job descriptions, job postings, vacancies, and applicant tracking.



FY26 Goals

- Develop citywide succession plans for leadership roles, using Individual Development Plans (IDPs) to prepare and develop future leaders in the City.
- Develop and implement comprehensive safety training programs tailored to City employees across various departments to enhance safety awareness and continue building a strong safety-first culture.
- Collaborate with City staff and Emergency Management inter-agency partners to maintain effective response plans, evacuation routes, drills, and communication systems for all City facilities.
- Streamline recruitment processes and reduce onboarding duration to minimize vacancy durations and sustain productivity across departments.

FY26 Performance Measure

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Input			
Regular Employee Hires	106	98	100
Seasonal Employee Hires	130	130	130
Output			
Pfun Committee Events	12	12	10
In-Person Trainings Hosted	63	32	20
Wellness Events Held	16	18	12
Efficiency			
TML claims filed within the first 7 days	73%	97%	98%
Jobs posted within two business days of request	90%	92%	97%
Effectiveness			
Wellness Incentive Participation	97%	93%	95%
Utilization of Employee Assistance Plan (EAP)	6%	7%	8%
City medical plan enrollment	96%	96%	96%
New P+C Statistics			
Voluntary Turnover Rate	14%	7%	7%
Involuntary Turnover Rate	5%	5%	5%

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 Division 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.

FY26 Budget Highlights

Personnel

- The Business Process Analyst position was moved from Finance to City Manager's Office to align with reporting structure.
- Accounting Manager position unfunded.
- Both divisions experienced multiple vacancies during FY25.

Operating

- Contractual - Eliminated the Investment Consultant and will manage in-house. This category includes annual audit, bank fees, annual post benefit reporting, arbitrage reporting, tax collection fees, and appraisal fees. Travis Central Appraisal District (TCAD) annual fees have increased by \$35,000.



"Flight of the Pollinator Planes" Public art installation by Liza Fishbone. This mural is in the City's Windermere Park.

Finance & Utility Billing Expenditures by Function

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Expenditures						
General Government						
Finance						
Personnel	\$1,771,313	\$1,541,575	\$1,837,520	\$1,747,990	\$1,591,565	-8.9%
Operating	\$666,323	\$681,633	\$619,516	\$618,944	\$549,680	-11.2%
Cost Allocation	\$0	\$0	-\$646,520	-\$646,520	-\$606,368	-6.2%
Total Finance:	\$2,437,636	\$2,223,207	\$1,810,516	\$1,720,414	\$1,534,877	-10.8%
Total General Government:	\$2,437,636	\$2,223,207	\$1,810,516	\$1,720,414	\$1,534,877	-10.8%
Utility						
Utility Billing						
Personnel	\$465,553	\$451,921	\$489,643	\$463,874	\$599,207	29.2%
Operating	\$277,340	\$226,176	\$356,040	\$316,835	\$280,885	-11.3%
Total Utility Billing:	\$742,893	\$678,096	\$845,683	\$780,709	\$880,092	12.7%
Total Utility:	\$742,893	\$678,096	\$845,683	\$780,709	\$880,092	12.7%
Total Expenditures:	\$3,180,529	\$2,901,304	\$2,656,199	\$2,501,123	\$2,414,969	-3.4%

Finance & Utility Billing Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$1,648,058	\$1,435,918	\$1,677,728	\$1,590,200	\$1,583,694	-0.4%
Benefit	\$588,808	\$557,577	\$649,435	\$621,664	\$607,078	-2.3%
Total Personnel:	\$2,236,866	\$1,993,496	\$2,327,163	\$2,211,864	\$2,190,772	-1%
Operating						
Supplies & Material	\$122,950	\$107,577	\$110,196	\$107,364	\$103,967	-3.2%
Other	\$14,200	\$4,542	\$2,500	\$3,825	\$1,500	-60.8%
Contractual	\$759,856	\$779,866	\$817,205	\$784,226	\$707,063	-9.8%
Staff Development	\$46,657	\$15,823	\$45,655	\$40,364	\$18,035	-55.3%
Total Operating:	\$943,663	\$907,808	\$975,556	\$935,779	\$830,565	-11.2%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$646,520	-\$646,520	-\$606,368	-6.2%
Total Cost Allocation:	\$0	\$0	-\$646,520	-\$646,520	-\$606,368	-6.2%
Total:	\$3,180,529	\$2,901,304	\$2,656,199	\$2,501,123	\$2,414,969	-3.4%

FY25 Accomplishments

- Received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY25 budget document recognizing excellence in transparency and content.
- Awarded the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) for FY24 recognizing high-quality financial reporting.
- Improved the City's credit rating to an AA+ rating, enabling the City to borrow at lower interest rates and preserving more funds for community investment.
- Increased the utilization of electronic vendor payments and implemented online vendor portal to improve security, convenience, and streamline vendor processes.
- Completed standard operating procedures for financial processes (payroll, accounts payable, month-end close, year-end close) to enhance direction, internal communication, training efficiency, and consistency.
- Increased e-bills, electronic payments, and online utility customer account changes through targeted outreach to boost efficiency and reduce costs.
- Enhanced customer outreach to promote the online water usage WaterSmart portal, helping customers track usage, detect high consumption, and identify leaks.
- Implemented a new Utility Billing system with updated procedures, improving efficiency and customer service through clearer bills, more detailed information, and automatic payment posting to customer accounts.
- Established an account in the State and Local Government Series Treasury Security to safely invest bond funds, reducing financial penalties and allowing the City to retain more interest earnings for community projects and debt payments.
- Updated and implemented a new Purchasing Card Policy, including departmental training on procedures and usage guidelines to ensure accountability and compliance.
- Continued to leverage 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 helping slow the pace of rate increases for customers.



Employees of the City's Finance Department at training.

FY26 Goals

- Engage customers on tracking water usage, detecting leaks, and promoting water conservation through enhanced outreach and promotion of the WaterSmart portal.
- Increase e-bill sign-ups, electronic payments, and online account updates through targeted outreach to improve efficiency and decrease paper billing and mailing costs.
- Streamline and create a Utility Billing Policy that standardizes procedures, promotes transparency and accountability, and is easily accessible and understandable to customers.
- Maintain the City's high credit rating of AA+, lowering the borrowing costs to keep more funds available for community improvements.
- Increase efficiency and security by promoting electronic vendor payments as an alternative to check ensuring timely, secure transactions that support reliable service delivery.
- Apply for the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY26 budget document recognizing excellence in transparency and content.
- Apply for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting for the Annual Comprehensive Financial Report (ACFR) FY25 recognizing high-quality financial reporting.

FY26 Performance Measures

Finance	FY24	FY25	FY26
Indicators	Actual	Projected	Estimate
Fiscal Responsibility			
<u>Credit Rating:</u>			
General Obligation Bonds	Moody's: Aa2 KBRA: AA+ -	- KBRA: AA+ S&P: AA+	- KBRA: AA+ S&P: AA+
Utility System Revenue Bonds		S&P: A	S&P: AA
Output			
Number of Payments Processed	11,350	11,600	11,900
Number of Payments Paid Through P-Card	11,846	12,116	12,656
Effectiveness			
Month-End Closed By 10th Day	0%	35%	75%
Percent of Electronic Vendor Payments	-	25%	35%
 Utility Billing			
Indicators	FY24	FY25	FY26
	Actual	Projected	Estimate
Active Accounts	23,045	24,800	25,500
Connects	3,108	3,800	4,000
Disconnects	3,358	3,000	3,200
Number of new users on the account web portal	-	1,000	2,000
Percentage of Customers on Bank Draft	21%	22%	27%
Percentage of AMI Portal Users	14%	20%	30%
Percentage of Customers Receiving E-Bills	60%	62%	68%

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.

FY26 Budget Highlights

Operating

- Other - reflects a decrease due to shifting computer replacements scheduled for FY26 to FY27.
- Contractual - this category includes citywide communication costs, consultants for networking, with the largest amount being citywide software contracts.

Informational Technology Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$892,746	\$923,750	\$964,049	\$976,500	\$1,000,253	2.4%
Benefit	\$312,096	\$345,490	\$349,109	\$371,697	\$374,366	0.7%
Total Personnel:	\$1,204,842	\$1,269,241	\$1,313,158	\$1,348,197	\$1,374,619	2%
Operating						
Supplies & Material	\$34,300	\$33,476	\$136,340	\$117,026	\$42,200	-63.9%
Other	\$364,150	\$350,941	\$353,600	\$316,866	\$700	-99.8%
Maintenance & Repairs	\$10,000	\$251,079	\$10,000	\$10,502	\$10,000	-4.8%
Contractual	\$2,937,417	\$2,771,714	\$3,031,440	\$2,522,312	\$2,568,420	1.8%
Staff Development	\$37,025	\$36,341	\$41,215	\$33,411	\$21,920	-34.4%
Total Operating:	\$3,382,892	\$3,443,551	\$3,572,595	\$3,000,117	\$2,643,240	-11.9%
Cost Allocation	\$0	\$0	-\$359,945	-\$359,945	-\$359,945	0%
Capital Outlay	\$575,000	\$243,196	\$211,930	\$120,900	\$0	-100%
Total:	\$5,162,734	\$4,955,988	\$4,737,738	\$4,109,269	\$3,657,914	-11%

FY25 Accomplishments

- Upgraded wireless infrastructure in City facilities by installing new equipment to expand Wi-Fi coverage and improve connectivity.
- Replaced security cameras across the City to enhance public safety and improve monitoring capabilities.
- Conducted a comprehensive audit of City accounts to identify and deactivate inactive or outdated accounts, strengthening account security.
- Developed a new internal resource portal to provide staff with efficient access to essential tools and information.
- Strengthened wireless network security measures to prevent unauthorized access and safeguard City data.
- Implemented device management system to streamline inventory tracking and enhance security across City laptops and mobile devices.
- Updated the City's server system and remote access tools to improve security and reduce risks from outdated technology.
- Strengthened cybersecurity by upgrading firewalls and centralizing password management in line with security assessment recommendations.
- Replaced end-of-life batteries to protect equipment and to ensure City employees can continue serving the community without disruption during power outages.

FY26 Goals

- Implement an alternative network connection for the Library to maintain uninterrupted connectivity during network infrastructure transitions.
- Explore and implement innovative artificial intelligence (AI) tools to help employees quickly find information in internal documents to improve internal and external customer service.
- Upgrade the City's existing email security system to strengthen protection against spam, phishing attempts, and malware threats.
- Continue advancing technology initiatives to support a seamless transition to the new City Hall in FY27.

FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Help Desk Tickets Received	6,281	7,000	7,500
Network Equipment Supported (Switches and Routers)	61	68	80
Computers Replaced	96	121	0
Servers Supported (Virtual and Hosts)	95	112	115

City Manager's Office



Sereniah Breland
City Manager

The City Manager is responsible for the administration of municipal affairs and oversees the city's 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, minutes, resolutions, ordinances, elections, open records and records management program.

FY26 Budget Highlights

Personnel

- The Business Process Analyst position moved from Finance to align with the reporting structure.
- Two (2) Intern positions were unfunded because of budget constraints.

Operating

- Contractual - includes bond election consulting, lobbying fees, and code updates. Reduced amount in lobbying fees for the year in which the State Legislature is not in session. Removed additional consulting services for downtown efforts due to budget constraints.
- Other - this category includes city partnership fees, council budget, and election expenses.

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

- Strategic Plan Implementation costs (amount located under contractual category in budget).



"Greetings from Pflugerville" - Public art installation by Mike Johnston

City Manager's Office Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$1,390,655	\$1,372,366	\$1,491,872	\$1,516,000	\$1,628,330	7.4%
Benefit	\$476,338	\$539,267	\$576,063	\$582,446	\$596,117	2.3%
Total Personnel:	\$1,866,993	\$1,911,633	\$2,067,935	\$2,098,446	\$2,224,447	6%
Operating						
Supplies & Material	\$20,100	\$14,148	\$14,100	\$8,800	\$4,500	-48.9%
Other	\$131,303	\$160,622	\$157,935	\$108,202	\$111,840	3.4%
Contractual	\$263,000	\$130,535	\$358,500	\$492,415	\$329,500	-33.1%
Staff Development	\$53,433	\$43,821	\$47,650	\$31,548	\$42,557	34.9%
Total Operating:	\$467,836	\$349,126	\$578,185	\$640,965	\$488,397	-23.8%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$406,225	-\$406,225	-\$406,225	0%
Total Cost Allocation:	\$0	\$0	-\$406,225	-\$406,225	-\$406,225	0%
Total:	\$2,334,829	\$2,260,760	\$2,239,895	\$2,333,186	\$2,306,619	-1.1%

FY25 Accomplishments

- Attracted and retained highly-qualified personnel by expanding internal policies and practices through a department head retreat that strengthened interdepartmental collaboration, shared best practices for hiring, and enhanced customer service training.
- Implemented forward-thinking solutions to address personnel and workspace needs by completing a staffing analysis for future operations and breaking ground on the new Public Works facility.
- Expanded Pflugerville's retail economy to meet the community's growing demands through the purchase of 52 acres, paving the way for future retail and mixed-use development opportunities.
- Commenced construction on the Downtown East Project, with both infrastructure improvements and vertical development underway, advancing Pflugerville's vision of a vibrant hub for commerce, culture, and community.
- Established an internal mentorship program to cultivate a cohesive support network among employees, nurturing talent, and fostering a culture of learning and development.
- Encouraged and expanded unique public art opportunities in the community by adding sculptures and murals along Pflugerville trails and at Lake Pflugerville.
- Continued to monitor Emergency Medical Services (EMS) contract and evaluate future EMS operations.
- Further Downtown initiatives with the purchase of property and completion of a retail study to help guide the future of commercial development within the historic heart of the community.
- Earned the Trail Capital of Texas designation to celebrate more than 60 miles of outdoor pathways for walkers, bikers, and hikers.
- Received the Texas Municipal League Management Innovations Award for the Pflip and Serve event which fostered empathy between City Council and employees while promoting interdepartmental awareness.
- Developed the Strategic Action Plan for 2026-2030 to guide the City's growth, development, and community initiatives, ensuring alignment with long-term goals and priorities.
- Strengthened legislative efforts through improved strategic advocacy, resulting in the successful passage of priority legislation.



FY26 Goals

- Initiate the transition into the new City Hall and The Monarch by preparing city staff, engaging the public, and preparing for a community focused ribbon cutting event.
- Participate in business conferences and events with the aim of promoting businesses, attracting corporate partnerships and increasing tourism to enhance the city's economic growth.
- Deliver innovative downtown programming that supports local businesses, activates community spaces, and promotes a unified Downtown Pflugerville brand, while strategically positioning the area for future redevelopment opportunities ahead of the Downtown East project completion.
- Continue to collaborate and contribute to professional associations to promote effective, transparent, and accountable governance by serving on boards and committees, offering job shadow opportunities for emerging professionals, and presenting at professional conferences.
- Continue to support a thriving organizational culture by implementing targeted initiatives that enhance internal communication, recognize employee contributions, and strengthen cross-departmental collaboration.
- Monitor Emergency Medical Services (EMS) contract and evaluate future EMS operations.
- Facilitate a seamless transition from external to internal legal services to enhance responsiveness, improve operational efficiency, and maximize service value while ensuring continuity of legal operations.

FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Number of Open Records Requests Processed	3,375	3,600	3,700
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.

FY26 Budget Highlights

Operating

- Contractual - includes various software support fees to continue to improve utilization of the software.

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

- Laserfiche GIS Integration (\$7,778) - Contractual.

GIS Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$0	\$0	\$338,715	\$342,000	\$353,725	3.4%
Benefit	\$0	\$0	\$125,181	\$124,403	\$132,322	6.4%
Total Personnel:	\$0	\$0	\$463,896	\$466,403	\$486,048	4.2%
Operating						
Other	\$0	\$0	\$1,000	\$0	\$0	0%
Contractual	\$0	\$0	\$124,300	\$120,250	\$113,118	-5.9%
Staff Development	\$0	\$0	\$7,180	\$6,190	\$3,598	-41.9%
Total Operating:	\$0	\$0	\$132,480	\$126,440	\$116,716	-7.7%
Total:	\$0	\$0	\$596,376	\$592,843	\$602,763	1.7%

FY25 Accomplishments

- Restructured the City's Geographic Information Services (GIS) platform to streamline internal workflows, improve data security, ensure the system can scale with future City growth, and improve online customer experience.
- Automated workflow between Utility Billing and the City's asset management system, improving staff efficiency and water customer service response times.
- Migrated construction inspection tracking into the City's asset management system to consolidate records, improve communication between departments, and ensure public infrastructure is maintained.
- Integrated Facility Maintenance into the asset management system to schedule maintenance, track expenses, and monitor asset value enabling data informed decisions.

FY26 Goals

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



FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Help Desk Tickets Received	-	823	800
End Users Supported	316	317	320
Council, Boards and Commission exhibits	-	103	103
Servers Supported	7	9	11
Applications Supported	11	17	18

Communications



Roger Heaney
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.

FY26 Budget Highlights

Personnel

- This department experienced vacancies during FY25.

Operating

- The City reduced the Other category, which includes marketing and media expense, by shifting from less print advertising to more cost-effective social media platforms.
- FY25 included costs for website updates and a community survey that do not repeat in FY26.
- The Supplies and Materials category reduces costs associated with producing a print copy of the Pflugerville Pflyer. It will now be digital only.

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$562,337	\$559,282	\$656,249	\$563,200	\$615,782	9.3%
Benefit	\$196,753	\$188,986	\$218,600	\$195,576	\$212,315	8.6%
Total Personnel:	\$759,090	\$748,269	\$874,849	\$758,776	\$828,097	9.1%
Operating						
Supplies & Material	\$43,150	\$48,266	\$41,981	\$60,425	\$32,000	-47%
Other	\$61,150	\$55,367	\$64,550	\$40,550	\$24,150	-40.4%
Occupancy	\$2,025	\$0	\$0	\$0	\$0	0%
Contractual	\$105,000	\$119,690	\$35,000	\$91,000	\$5,000	-94.5%
Staff Development	\$14,144	\$9,946	\$15,373	\$14,273	\$8,592	-39.8%
Total Operating:	\$225,469	\$233,269	\$156,904	\$206,248	\$69,742	-66.2%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$193,700	-\$193,700	-\$193,700	0%
Total Cost Allocation:	\$0	\$0	-\$193,700	-\$193,700	-\$193,700	0%
Total:	\$984,559	\$981,538	\$838,053	\$771,324	\$704,139	-8.7%

FY25 Accomplishments

- Earned multiple state and national recognitions for outstanding communications, including Hermes Gold Awards for the 2024 Year in Review, honors for Deutschen Pfest Marketing Campaign and Nessie campaigns, finalist distinction from the Texas Municipal League and two Awards of Excellence from the Texas Association of Municipal Information Officers for Pf Insider and the PF Media.
- Rebranded PfTV into Pf Media, a multimedia platform that delivers engaging and informative content across various channels, increasing community access to local programming and civic information.
- Produced distinct Pf Media programs to inform stakeholders about Pflugerville's diverse offerings and citywide services, including Be in the Know H2O, Pf Insider Frontline Work Heart of the City, and a Made in the Shade campaign to promote key City services.
- Developed social media campaigns to promote key City services, including Your Input, Our Action highlighting community survey results and the City's responsive actions.
- Increased organization and public awareness of City services through an updated pflugervilletx.gov website with new features including multilingual interface, chatbot support, enhanced community calendars, and expanded service offerings.
- Received a Tourism-Friendly Designation from the Texas Governor's Office of Economic Development and Tourism expanding Pflugerville's visibility on statewide platforms and increasing tourism to the city.
- Created marketing campaigns to promote tourism and statewide awareness of Pflugerville as a destination that launched through digital and print media with advertisements in Tour Texas and Texas Monthly.
- Implemented a monthly flash survey tool to gauge community feedback throughout the year providing immediate results to both the City and community for responsive decision-making.



FY26 Goals

- Develop and implement a messaging plan to increase community subscriptions to Pf Alert text notifications, ensuring residents stay informed about local news, weather updates, and emergency alerts.
- Provide ongoing communications for the Your Input, Our Action to share 2025 Community Survey results and budget priorities, highlighting community feedback and the City's responsive actions.
- Implement two new communications initiatives incorporating video and social media to effectively educate and engage the public about City services, enhancing transparency and accessibility.
- Enhance digital recruitment strategies to attract qualified talent and strengthen the City's reputation as an employer of choice.
- Promote utilization of the employee intranet through internal communication initiatives to foster greater engagement, information sharing, and organizational connectivity.

FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Total Social Media Followers/City Subscribers	137,304	145,851	150,000
Email opens for the Key to the City E-Newsletter	37.5%	37.0%	37.5%
Number of Videos Produced	198	174	180
Number of Public Meetings Recorded	103	134	134
Social media measurable (produced by media monitoring software)			
View count on social media posts	12,384,644	14,265,000	14,300,000
Audience active engagements with social posts	774,166	844,889	861,786
Link Clicks	50,979	46,000	48,000
Total Net Audience Growth	11,888	14,989	15,288
Video Views on Social Media	2,311,829	675,234	720,000



Find more ways to connect with us at [Pflugervilletx.gov/connect](https://pflugervilletx.gov/connect) .

Municipal Court



Daniela Soria
Court Administrator

The Pflugerville Municipal Court operates as a judicial branch of the City of Pflugerville. The Court hears Class C Misdemeanor criminal cases, including traffic violations, city ordinance violations, fine-only offenses, and limited civil cases.

FY26 Budget Highlights

Personnel

- This department experienced several vacancies during FY25.

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$378,344	\$249,157	\$338,304	\$300,200	\$323,784	7.9%
Benefit	\$120,934	\$112,872	\$125,675	\$110,830	\$120,659	8.9%
Total Personnel:	\$499,278	\$362,029	\$463,979	\$411,030	\$444,443	8.1%
Operating						
Supplies & Material	\$9,500	\$6,385	\$3,000	\$3,000	\$1,000	-66.7%
Other	\$3,300	\$9,845	\$2,300	\$2,000	\$1,000	-50%
Contractual	\$0	\$2,594	\$1,900	\$1,000	\$1,000	0%
Staff Development	\$5,175	-\$984	\$6,090	\$5,025	\$4,195	-16.5%
Total Operating:	\$17,975	\$17,840	\$13,290	\$11,025	\$7,195	-34.7%
Total:	\$517,253	\$379,869	\$477,269	\$422,055	\$451,638	7%

FY25 Accomplishments

- Enhanced security measures by installing additional security cameras, posting "Restricted Area" signage, securing courtroom doors when room is not in use and verifying metal detector functionality in accordance with recommendations from the Texas Office of Court Administration security assessment.
- Strengthened youth rehabilitation and diversion by expanding high school partnerships, increasing Teen Court participation, developing a Juvenile Diversion Plan and implementing proactive communication strategies including direct phone outreach, text and email reminders, and informational materials, to engage juvenile defendants and their families early in the process.
- Improved service efficiency and front-window operations by initiating the translation of the court's most frequently used forms into Spanish in response to an increase in Spanish-speaking defendants.
- Enhanced the court's texting notification system to keep defendants informed of new filings, upcoming court dates, overdue payments, and citation options promoting transparency, reducing missed appearances, and improving public access to court services.
- Improved online services to enhance public access and convenience by enabling defendants to manage cases through a digital portal with features for uploading driver's license and insurance documents, accessing fillable PDF forms, searching citations, and viewing public court dockets.

FY26 Goals

- Develop an online court survey to gather feedback on customer service, to improve service quality, streamline case processing, and reduce court docket volume and defendant's time spent in court.
- Maintain cross-training initiatives to support court staff's professional development, increase operational flexibility, and improve overall performance and service delivery.
- Evaluate and enhance case flow management for all Class C offenses and ordinance violations by ensuring timely processing of payments and adherence to deadlines to promote prompt, fair, and efficient case resolution.
- Update and create standing orders to standardize clerks' processes and align procedures with the judge, aiming to reduce the number of cases requiring judicial review and increase administrative case processing efficiency.



FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Cases Filed	4,818	4,000	4,000
Completed Cases/Paid	2,142	1,800	2,000
Dismissals	1,160	900	900
Trial by Judge	401	400	400
Trial by Jury	0	2	2
Class C Warrants Issued	1,238	1,500	1,500
Class C Warrants Cleared	691	600	600

Planning & Development Services



Emily Barron
Assistant City Manager

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 and permitting, rezoning applications, variances, long-range planning functions, and development services administration.

FY26 Budget Highlights

Personnel:

- Two (2) Code Compliance Officers have been reassigned from Police Department.
- The Plan Reviewer position was reclassified into the Assistant Planning & Development Services Director position and moved from Building Inspection.

Operating:

- Contractual - includes professional support services, TIRZ/PID consulting, and the cost of the City's Pfetch a Ride Program, a discounted on-demand rideshare service that expands citywide transit, has been increased.
- Other - this category includes fire marshal fees and legal notices.

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

- The update to the Unified Development Code (FY25 carryover \$350,000) - Contractual.

Planning & Development Services Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$990,646	\$1,035,562	\$920,176	\$774,200	\$1,309,631	69.2%
Benefit	\$348,509	\$423,758	\$356,969	\$305,461	\$498,187	63.1%
Total Personnel:	\$1,339,155	\$1,459,320	\$1,277,145	\$1,079,661	\$1,807,818	67.4%
Operating						
Supplies & Material	\$8,400	\$7,084	\$7,500	\$4,950	\$1,200	-75.8%
Other	\$161,000	\$164,908	\$355,000	\$164,000	\$287,500	75.3%
Contractual	\$1,189,919	\$558,336	\$856,930	\$407,930	\$794,430	94.7%
Staff Development	\$41,976	\$26,409	\$39,249	\$21,174	\$36,860	74.1%
Total Operating:	\$1,401,295	\$756,738	\$1,258,679	\$598,054	\$1,119,990	87.3%
Total:	\$2,740,450	\$2,216,058	\$2,535,824	\$1,677,715	\$2,927,808	74.5%

FY25 Accomplishments

- Refined the use of permitting software and trained administrative staff to address common inquiries, enhancing interactions and service quality through improved communication and transparency.
- Completed the Unified Development Code diagnostic assessment to further the implementation of the land use goals established in the Aspire Pflugerville 2040 Comprehensive Plan to meet the needs of the growing community.
- Developed the Pforward Mobility Master Plan to align with the Aspire 2040 Comprehensive Plan and incorporated the Trails Master Plan to improve connectivity across the City.
- Increased utilization of the Pfetch a Ride program by strengthening community outreach through visits to senior centers, flyer distribution to local businesses, and website improvements for feedback and response.
- Implemented the 2024 Action Plan and developed the 2025 Action Plan for the Community Development Block Grant (CDBG) Program to support and improve safety in low to moderate income areas of the City.
- Completed an Annexation Study to guide responsible city growth by evaluating the financial implications and effects on city services before expanding city boundaries.

FY26 Goals

- Update the Unified Development Code and implement recommendations from the Diagnostic Assessment to ensure codes and standards reflect the long-term development vision for the community.
- Improve community awareness and uses of the Pfetch a Ride program to better serve mobility impaired riders.
- Strengthen relationship with the development community through quarterly forums to share updates on planning initiatives and opportunities to encourage development and improve the efficiency of the development review process.



FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Total Number of Single Family Lots Reviewed (Preliminary Plan)	1,879	1,500	1,500
Total Number of Single Family Lots Reviewed (Final Plat)	16	15	15
Total Number of Subdivision Applications Reviewed (Preliminary, Final, Construction)	81	50	50
Total Number of New Site Development Applications	58	40	40

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.

FY26 Budget Highlights

Personnel:

- The Plan Reviewer position was reclassified to an Assistant Planning & Development Services Director position and moved to the Planning & Development Services Department.

Operating:

- Contractual - Third party inspection services, reduced due to changing development patterns.

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$461,120	\$373,380	\$472,688	\$397,000	\$414,098	4.3%
Benefit	\$219,107	\$155,516	\$184,530	\$153,533	\$159,411	3.8%
Total Personnel:	\$680,227	\$528,896	\$657,218	\$550,533	\$573,509	4.2%
Operating						
Supplies & Material	\$4,000	\$2,203	\$2,500	\$2,200	\$2,200	0%
Other	\$1,600	\$2	\$1,600	\$300	\$300	0%
Contractual	\$350,000	\$603,130	\$600,000	\$500,000	\$500,000	0%
Staff Development	\$11,700	\$9,929	\$11,424	\$9,488	\$9,542	0.6%
Total Operating:	\$367,300	\$615,264	\$615,524	\$511,988	\$512,042	0%
Total:	\$1,047,527	\$1,144,160	\$1,272,742	\$1,062,521	\$1,085,551	2.2%

FY25 Accomplishments

- Increased inspection pass rate to 73% by hosting quarterly onsite inspection seminars with the building community to create consistency among inspectors and educate builders on code requirements and common challenges.
- Attended quarterly meetings with area Building Officials in an effort to standardize building code expectations across communities.
- Increased opportunities for education and advancement of personnel certifications and classes to recruit and retain highly qualified staff, improving the consistency and reliability of building inspections.
- Streamlined the permit submission process by creating clear application guidelines for residential and commercial projects, leading to faster reviews and permit issuance.



FY26 Goals

- Implement a feedback system to collect input from permit applicants and builders to identify process improvements.
- Evaluate and pilot virtual inspections for low-risk projects (e.g., water heater replacements, minor electrical, underground plumbing) to improve customer service.
- Promote compliance and education of building codes, standards, and inspections through community outreach, conference presentations, pursuing certifications, and onsite meetings with the building community to ensure development meets community expectations.

FY26 Performance Measures

Indicators	FY24	FY25	FY26
	Actual	Projected	Estimate
Single Family Inspections	9,800	15,000	14,500
Multi-family Inspections	3,200	400	500
Commercial Inspections	4,025	5,000	4,500
Other Inspections	5,750	5,000	4,000
Total Inspections	22,775	25,400	23,500
Commercial Plan Review Turnaround (business days)	19	18	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	90	95	87
Inspections per Business Day per Inspector	25	25	23
Re-inspections	720	800	600
Passed first Inspection	72%	73%	70%

Police



Tymo
Interim Police Chief

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.

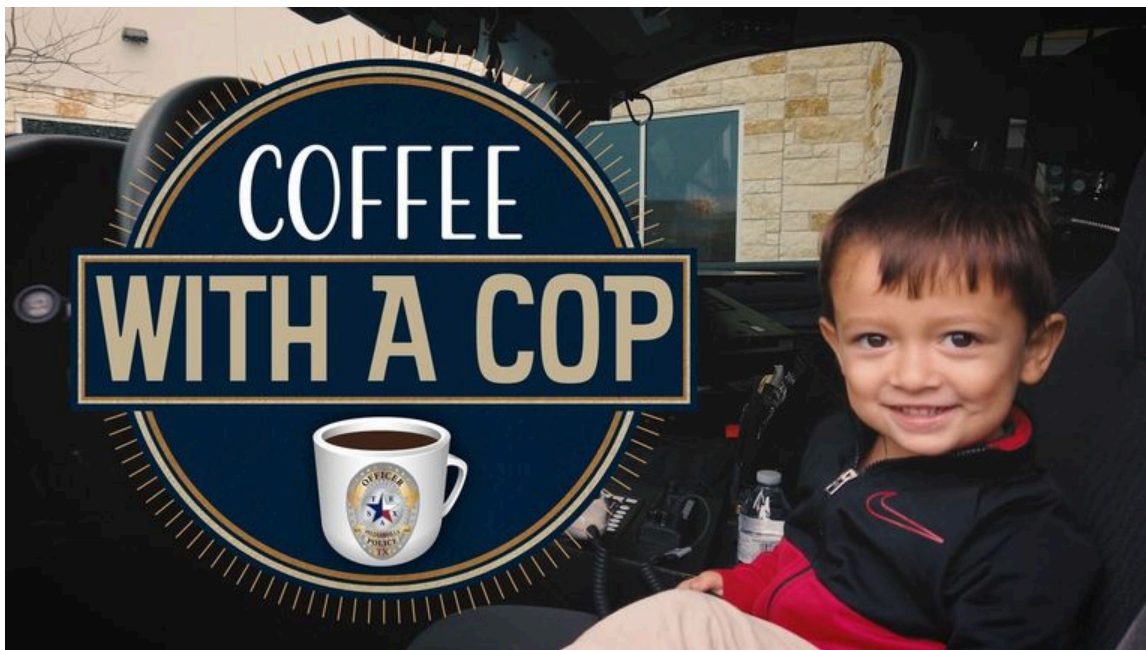
FY26 Budget Highlights

Personnel

- Reduced personnel in Administration and Special Operations and increased Patrol Officer positions.
- Two (2) Park Ranger positions have been reassigned from the Parks & Recreation Department.
- Two (2) Code Compliance positions have been reassigned to the Planning & Development Services Department.

Operating

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



Police Expenditures by Division

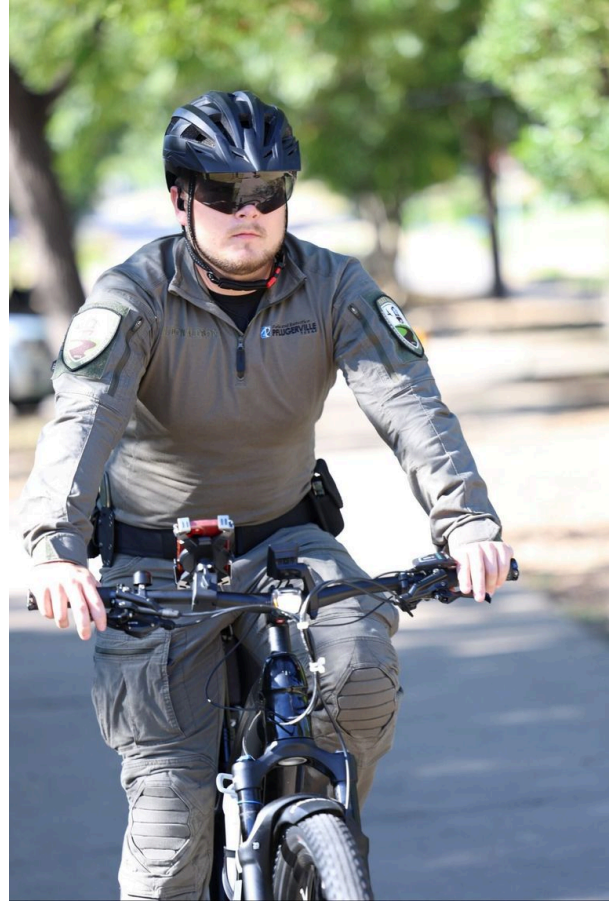
Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Police						
Personnel	\$15,991,199	\$16,791,638	\$0	\$0	\$0	0%
Operating	\$1,438,045	\$1,249,484	\$0	\$0	\$0	0%
Capital Outlay	\$124,300	\$201,813	\$0	\$0	\$0	0%
Total Police:	\$17,553,544	\$18,242,935	\$0	\$0	\$0	0%
Patrol						
Personnel	\$0	\$0	\$8,938,685	\$8,476,740	\$9,179,502	8.3%
Operating	\$0	\$0	\$706,268	\$785,217	\$712,041	-9.3%
Total Patrol:	\$0	\$0	\$9,644,953	\$9,261,957	\$9,891,543	6.8%
Criminal Investigations						
Personnel	\$0	\$0	\$2,577,686	\$3,166,148	\$3,239,688	2.3%
Operating	\$0	\$0	\$112,018	\$134,933	\$104,803	-22.3%
Total Criminal Investigations:	\$0	\$0	\$2,689,704	\$3,301,081	\$3,344,491	1.3%
Special Operations						
Personnel	\$0	\$0	\$1,990,341	\$2,029,416	\$1,501,644	-26%
Operating	\$0	\$173	\$92,322	\$94,381	\$86,325	-8.5%
Total Special Operations:	\$0	\$173	\$2,082,663	\$2,123,797	\$1,587,969	-25.2%
Support Services						
Personnel	\$0	\$0	\$2,665,667	\$2,678,924	\$2,805,372	4.7%
Operating	\$0	\$211	\$86,665	\$47,660	\$71,215	49.4%
Total Support Services:	\$0	\$211	\$2,752,332	\$2,726,584	\$2,876,587	5.5%
Police - Administration						
Personnel	\$0	\$0	\$1,780,675	\$1,664,813	\$1,297,540	-22.1%
Operating	\$0	\$17	\$1,956,945	\$2,157,481	\$2,315,629	7.3%
Total Police - Administration:	\$0	\$17	\$3,737,620	\$3,822,294	\$3,613,169	-5.5%
Total:	\$17,553,544	\$18,243,336	\$20,907,272	\$21,235,713	\$21,313,759	0.4%

Police Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$11,822,650	\$11,986,080	\$12,870,908	\$12,967,000	\$12,984,810	0.1%
Benefit	\$4,168,549	\$4,805,558	\$5,082,146	\$5,049,041	\$5,038,936	-0.2%
Total Personnel:	\$15,991,199	\$16,791,638	\$17,953,054	\$18,016,041	\$18,023,746	0%
Operating						
Supplies & Material	\$678,681	\$504,058	\$496,621	\$474,679	\$390,495	-17.7%
Other	\$90,000	\$87,850	\$71,000	\$134,541	\$54,500	-59.5%
Maintenance & Repairs	\$2,000	\$3,272	\$6,000	\$8,999	\$7,000	-22.2%
Contractual	\$446,798	\$422,659	\$2,124,467	\$2,324,034	\$2,614,936	12.5%
Staff Development	\$220,566	\$232,045	\$256,130	\$277,419	\$223,082	-19.6%
Total Operating:	\$1,438,045	\$1,249,885	\$2,954,218	\$3,219,672	\$3,290,013	2.2%
Capital Outlay						
Capital Outlay	\$124,300	\$201,813	\$0	\$0	\$0	0%
Total Capital Outlay:	\$124,300	\$201,813	\$0	\$0	\$0	0%
Total:	\$17,553,544	\$18,243,336	\$20,907,272	\$21,235,713	\$21,313,759	0.4%

FY25 Accomplishments

- Attracted, cultivated, and retained a diverse workforce by using creative recruitment strategies that reflect the community's multicultural makeup, including outreach to organizations supporting diverse candidates at all levels of policing.
- Expanded community outreach to strengthen collaboration among residents, businesses, and diverse stakeholders by participating in a back-to-school event, attending a community Iftar dinner, and increasing engagement through homeowner association meetings and National Night Out events across the City.
- Secured grants to bolster crime prevention and reduction programs in an effort to support the vulnerable members of our community. Grants included funding for license plate readers, a mental health outreach program, and violent crime enforcement initiatives.
- Initiated a Mental Health Outreach Program by partnering a licensed clinician with a dedicated mental health officer to provide a more appropriate level of care when responding to mental health crises.
- Implemented cardiac health screenings for all police personnel to proactively address the elevated risk of cardiovascular-related mortality, promoting a healthy and more resilient police force.
- Acquired advanced tools and provided specialized training for efficient and effective analysis of digital evidence, resulting in more thorough and timely investigations.
- Established a public safety drone program to enhance search and rescue efforts, expedite area searches, document crime scenes, and improve officer and community safety.



FY26 Goals



- Increase community engagement and trust through proactive outreach, strategic partnerships, transparent communication, and community feedback initiatives such as Coffee with a Cop, Blue Santa, public events, and surveys.
- Evaluate and implement innovative strategies to recruit and retain a diverse workforce that reflects and celebrates the diverse makeup of the Pflugerville community.
- Enhance officer readiness and safety by establishing specialized training teams for defensive tactics, driving maneuvers, critical incident response, traffic navigation, and ongoing firearms and less-lethal training to ensure peak performance, adaptability, and confidence in high-pressure situations.

FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Input			
Total Calls for Service	48,378	49,829	51,324
Traffic Stops	6,563	6,694	6,828
Total CR-3 Crash Report Investigations (State Reportable Collisions)	837	850	863
Output			
DWI Arrests	128	129	130
Felony Arrests	274	281	288
Community Engagement Events	113	125	117
Efficiency			
Response Time	7:23	7:27	7:31

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.

FY26 Budget Highlights

Operating:

- Contractual - this category includes consolidated roll-off dumpster rentals in Public Works budget to simplify tracking and reduced use of third-party consultants for the 5-year Capital Improvement Plan

Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$0	\$0	\$890,617	\$784,200	\$904,323	15.3%
Benefit	\$0	\$0	\$334,790	\$295,532	\$341,575	15.6%
Total Personnel:	\$0	\$0	\$1,225,407	\$1,079,732	\$1,245,898	15.4%
Operating						
Supplies & Material	\$0	\$45	\$32,745	\$30,452	\$19,850	-34.8%
Other	\$0	\$60	\$15,964	\$14,964	\$7,730	-48.3%
Contractual	\$0	\$0	\$89,700	\$78,550	\$60,000	-23.6%
Staff Development	\$0	\$0	\$29,087	\$21,806	\$18,884	-13.4%
Total Operating:	\$0	\$106	\$167,496	\$145,772	\$106,464	-27%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$608,360	-\$608,360	-\$608,360	0%
Total Cost Allocation:	\$0	\$0	-\$608,360	-\$608,360	-\$608,360	0%
Total:	\$0	\$106	\$784,543	\$617,144	\$744,002	20.6%

FY25 Accomplishments

- Streamlined the department website's content review and publication process to ensure the public receives accurate, consistent, and timely information.
- Enhanced the City's Five-Year Capital Improvement Program by engaging stakeholders early, evaluating department needs, and ensuring projects align with long-term master plans.
- Completed land acquisitions for approximately ten (10) capital projects, helping ensure projects remain on schedule and move forward without delay.
- Developed standard operating procedures to align with established guidelines that improve consistency and efficiency, supporting the effort to achieve American Public Works Association (APWA) Accreditation.
- Real estate staff earned additional certifications through the International Right-of-Way Association (IRWA) enhancing departmental expertise and service quality for both internal and external customers.



FY26 Goals

- Complete land acquisition for five water and wastewater utility capital improvement projects to advance them to the construction phase and support the City's growing water and wastewater service needs.
- Strengthen relationships with current stakeholders by enhancing the land acquisition process through reliable collaboration, fostering trust, and facilitating smoother project delivery.
- Enhance the capital project invoice process by fully utilizing the City's existing financial software to improve accuracy, reduce staff time, and ensure faster payment to vendors.

FY26 Performance Measures

	FY24	FY25	FY26
Indicators	Actual	Projected	Estimate
Output			
Capital Project Contract Tracking	181	80	115
Total Number of Invoices Processed	846	955	975
Number of Bids and Proposals Supported	31	20	26

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.

FY26 Budget Highlights

Operating:

- Contractual - This category includes engineering traffic analysis and reduced third-party consulting services.

Transportation Engineering Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$1,087,498	\$827,997	\$584,459	\$490,700	\$833,099	69.8%
Benefit	\$425,018	\$336,738	\$277,881	\$199,159	\$308,437	54.9%
Total Personnel:	\$1,512,516	\$1,164,735	\$862,340	\$689,859	\$1,141,536	65.5%
Operating						
Supplies & Material	\$81,805	\$58,210	\$6,070	\$4,132	\$4,180	1.2%
Other	\$4,350	\$7,863	\$12,500	\$500	\$3,500	600%
Maintenance & Repairs	\$0	\$50,036	\$0	\$0	\$0	0%
Contractual	\$489,500	\$151,640	\$718,500	\$166,905	\$420,617	152%
Staff Development	\$49,395	\$37,973	\$78,079	\$33,269	\$52,662	58.3%
Total Operating:	\$625,050	\$305,723	\$815,149	\$204,806	\$480,959	134.8%
Total:	\$2,137,566	\$1,470,458	\$1,677,489	\$894,665	\$1,622,495	81.4%



FY25 Accomplishments

- Bid and started construction on the following transportation projects: East Pflugerville Parkway Extension and Widening, Kelly Lane Phase 3, Pfluger Farm Lane North, and Historic Colored Addition Infrastructure Improvements.
- Successfully advanced progress on key street improvement initiatives, including Picadilly Drive, Royston Lane, Immanuel Road, and Central Commerce projects, enhancing transportation and infrastructure to accommodate community growth.
- Initiated the design of critical relief routes for FM 685 as outlined in the Capital Improvement Plan to strategically alleviate traffic congestion during ongoing construction improvements.

FY26 Goals

- Improve safety and traffic management along Grand Avenue Parkway, Pflugerville Parkway, Heatherwilde Boulevard, 10th Street, and Dessau by implementing the Highway Safety Improvement Program (HSIP) Speed Message Signs project, including updated speed limit signage and integrated speed and traffic count recording capabilities.
- Implement enhanced lighting on Picadilly Drive through the Highway Safety Improvement Program (HSIP) to improve nighttime safety and visibility on Picadilly Drive.
- Complete the East Pflugerville Parkway project through the Highway Safety Improvement Program (HSIP) creating a safer and more efficient corridor through the integration of offset turn lanes designed to improve turning movements.
- Deliver an optimized citywide transportation system through the creation and implementation of a comprehensive Signal Retiming Plan and Adaptive Signal Control, to reduce traffic delays, improve commuter travel times, and enhance overall traffic flow.

FY26 Performance Measures

	FY24	FY25	FY26
Indicators	Actual	Projected	Estimate
Output			
Capital Project Contract Tracking	181	80	115
Total Number of Invoices Processed	846	955	975
Number of Bids and Proposals Supported	31	20	26

Development Engineering



Robyn Claridy-Miga
Director

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

FY26 Budget Highlights

Operating:

- Contractual - Increased staff augmentation costs to assist with development agreements, this will be offset by increased developer fees.

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

- Engineering Design Manual Phase 2 (\$125,000) - Contractual.

Development Engineering Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$953,308	\$955,997	\$853,439	\$806,000	\$826,183	2.5%
Benefit	\$363,081	\$340,507	\$310,615	\$287,412	\$283,660	-1.3%
Total Personnel:	\$1,316,389	\$1,296,504	\$1,164,054	\$1,093,412	\$1,109,842	1.5%
Operating						
Supplies & Material	\$6,460	\$8,673	\$2,420	\$2,245	\$16,840	650.1%
Other	\$91,400	\$20,479	\$1,600	\$1,000	\$0	-100%
Contractual	\$45,000	\$3,028	\$135,000	\$113,500	\$210,000	85%
Staff Development	\$26,950	\$19,232	\$20,220	\$17,320	\$20,705	19.5%
Total Operating:	\$169,810	\$51,411	\$159,240	\$134,065	\$247,545	84.6%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$364,000	-\$364,000	-\$364,000	0%
Total Cost Allocation:	\$0	\$0	-\$364,000	-\$364,000	-\$364,000	0%
Total:	\$1,486,199	\$1,347,915	\$959,294	\$863,477	\$993,387	15%

FY25 Accomplishments

- Evaluated development engineering review and inspection processes to support permitting software integration, streamlining inspection requests and improving workflow efficiency and customer service.
- Advanced updates to the Engineering Design Manual to incorporate best practices that promote resilient infrastructure, safeguard public health and safety, and align with the Mobility Master Plan.
- Evaluated ways to further improve the Federal Emergency Management Agency (FEMA) Community Rating System in Pflugerville and provided education to the public about flood risk.
- Increased opportunities for education and advancement of personnel certifications and classes to ensure regulatory compliance, and improved efficiency and reliability of service.
- Reviewed development applications, facilitating responsible growth, maintaining development standards, and supporting timely project approvals that contribute to community infrastructure and economic vitality.
- Successfully completed several major infrastructure project reviews including Colorado Sand Drive, Utah Sands Drive, Balaton Boulevard, and a portion of Pflugerville Parkway, driven by current development and funded by the development community, delivering critical improvements to roads, utilities, and drainage that support safe, sustainable growth.
- Coordinated 15 agreements with private developers that guarantee major infrastructure improvements funded through private investment, advancing growth and accelerating delivery of critical facilities and services.



FY26 Goals

- Support fiscally responsible growth and reduce the burden on the community from development costs by completing the Roadway Impact Fee Study Update.
- Enhance infrastructure resilience and protect public health and safety by completing Phase 1 of the Engineering Design Manual and initiate Phase 2.
- Finalize the integration of construction inspections into the City's permitting software to streamline processes, improve inspection tracking, and enhance transparency and service delivery for developers and the community.



FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Total Number of Subdivision Applications Reviewed (Preliminary Plan, Construction Plans, Final Plat)	94	78	84
Total Number of Right-Of-Way Permits	113	95	105
Total Number of Site Development Applications	58	64	76
Total Number of New Development Projects Requiring Inspection	91	81	89
Right-of-Way Inspections	113	95	105

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.

FY26 Budget Highlights

Personnel

- Two (2) Environmental Specialist positions were reclassified from the Water and Wastewater Fund and the reduction of four (4) full-time positions.

Operating

- Contractual - This category includes traffic signal maintenance, pavement marking contracts, and mowing contracts where overall expenses related to mowing were reduced by reducing staff and increasing the third-party mowing contracts.
- Other - included in this category are environmental expenses.
- Staff Development - Increased with participation in the Clean Air Coalition (previously budgeted in Water and Wastewater Fund).



Streets and Drainage Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$1,824,279	\$1,865,366	\$1,967,114	\$1,990,000	\$1,926,580	-3.2%
Benefit	\$754,131	\$808,607	\$884,670	\$854,127	\$928,434	8.7%
Total Personnel:	\$2,578,410	\$2,673,974	\$2,851,784	\$2,844,127	\$2,855,014	0.4%
Operating						
Supplies & Material	\$88,300	\$95,756	\$90,920	\$91,715	\$78,015	-14.9%
Other	\$5,000	\$8,416	\$8,100	\$8,455	\$14,000	65.6%
Maintenance & Repairs	\$1,863,219	\$2,106,808	\$1,203,000	\$1,370,500	\$1,448,000	5.7%
Occupancy	\$1,250	\$3,968	\$250	\$850	\$250	-70.6%
Contractual	\$1,272,500	\$804,282	\$817,000	\$663,950	\$885,500	33.4%
Staff Development	\$19,900	\$20,577	\$19,700	\$17,900	\$23,400	30.7%
Total Operating:	\$3,250,169	\$3,039,807	\$2,138,970	\$2,153,370	\$2,449,165	13.7%
Capital Outlay						
Capital Outlay	\$856,485	\$453,563	\$1,085,950	\$1,052,607	\$0	-100%
Total Capital Outlay:	\$856,485	\$453,563	\$1,085,950	\$1,052,607	\$0	-100%
Total:	\$6,685,064	\$6,167,343	\$6,076,704	\$6,050,104	\$5,304,179	-12.3%

FY25 Accomplishments

- Strengthened infrastructure resiliency through enhanced concrete repair operations, optimized pothole management, and maintained City traffic signals with increased efficiency, resulting in safer, smoother travel for community and reduced long-term maintenance disruptions.
- Advanced the City's Advanced Traffic Management Systems (ATMS) to further improve real-time traffic signal monitoring and response, enhancing traffic flow and safety across the City.
- Fostered employee growth through targeted training programs and leadership development initiatives resulting in more knowledgeable, responsive, and effective service delivery for the community.
- Expanded storm response and preparation capabilities by implementing roadway brine operations, helping to improve road safety and reduce ice-related hazards during winter weather events.
- Improved event safety and downtown walkability by installing traffic bollards to control vehicle access during City events.
- Implemented a City-operated street sweeping program to maintain cleaner rights-of-way, ensure quicker cleanup after storms and spills, and support safer, more welcoming neighborhood streets.

FY26 Goals

- Implement advanced software to track citywide street repairs, allowing for prioritized, cost-efficient maintenance that prolongs road lifespan and reduces disruptions.
- Evaluate and optimize roadway brine operation to expand coverage and adjust timing, ensuring efficient application before storms to enhance winter weather response and improve roadway safety.
- Reduce traffic congestion and improve safety through comprehensive traffic signal optimization, incorporating adaptive technology, updated timing plans, and real-time traffic data integration.

FY26 Performance Measures

	FY25	FY26	FY27
Indicators	Actual	Projected	Estimate
Input			
Traffic Signals Owned and Maintained	45	45	50
Signs Maintained	10,000	12,000	15,000
Output			
Lane Miles Crack Sealed	6	10	15
Sidewalk Repairs #/ cubic yards	30/25	45/40	100/100
Signs Made	488	600	1,000
Acres Mowed Per Month (in-house)	24-100	30-100	30-100
Storm Inlets Inspected	200	500	500
Storm Inlets Cleaned	30	80	80
Effectiveness			
Percent of Employees Passed National Incident Management Systems - FEMA Trainings 100-700	100%	100%	100%

Fleet



Evan Groeschel
Operations Director

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

FY26 Budget Highlights

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

- Bucket truck (FY25 carryover).

Fleet Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$239,570	\$241,676	\$247,585	\$249,250	\$256,724	3%
Benefit	\$97,564	\$116,790	\$125,424	\$119,473	\$127,279	6.5%
Total Personnel:	\$337,134	\$358,466	\$373,009	\$368,723	\$384,003	4.1%
Operating						
Supplies & Material	\$735,000	\$557,592	\$632,320	\$669,340	\$586,340	-12.4%
Other	\$3,000	\$23,466	\$14,500	\$30,500	\$14,500	-52.5%
Maintenance & Repairs	\$302,227	\$291,992	\$379,263	\$257,117	\$266,825	3.8%
Contractual	\$1,000	\$61,841	\$16,245	\$57,858	\$12,729	-78%
Staff Development	\$1,400	\$1,211	\$1,400	\$1,545	\$950	-38.5%
Total Operating:	\$1,042,627	\$936,102	\$1,043,728	\$1,016,360	\$881,344	-13.3%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$105,439	-\$105,439	-\$105,439	0%
Total Cost Allocation:	\$0	\$0	-\$105,439	-\$105,439	-\$105,439	0%
Capital Outlay						
Capital Outlay	\$749,472	\$114,459	\$1,249,722	\$914,320	\$235,402	-74.3%
Total Capital Outlay:	\$749,472	\$114,459	\$1,249,722	\$914,320	\$235,402	-74.3%
Total:	\$2,129,233	\$1,409,027	\$2,561,020	\$2,193,964	\$1,395,309	-36.4%

FY25 Accomplishments

- Implemented an upgraded work order system to enhance operational efficiency and tracking capabilities.
- Provided ongoing training to staff for enhanced Fleet management, focusing on best practices and technological advancements.
- Developed efficient process for the timely completion of vehicle recalls ensuring swift and effective resolution of safety issues.
- Implemented QR codes on City vehicles for annual inspections and daily audits, enhancing fleet maintenance and strengthening safety.



FY26 Goals

- Develop and implement an efficient inventory system for parts and materials to improve resource management, reduce costs, and ensure timely maintenance that supports reliable public services.
- Evaluate pricing, service levels, and vehicle audit data to implement efficient repair processes, ensuring timely maintenance and maximizing public resources.

FY26 Performance Measures

Indicators	FY24	FY25	FY26
	Actual	Projected	Estimate
Output			
Vehicles Inspected	315	367	378
Vehicles Maintained	315	367	378
Items of Equipment Maintained	180	200	210

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.

FY26 Budget Highlights

Operating

- New service contracts for generator maintenance across the City and Police range & boiler preventative maintenance.
- FY25 included a one-time expense for a Building Condition Analysis and Maintenance Program (\$95,000).
- Less allocated cost for maintenance and repairs as we prepare to move into new facilities in FY27.
- Contractual - Included in this category is a janitorial service contract,

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

- Building improvements (not specifically allocated).

Facilities Maintenance Expenditures by Expense Type

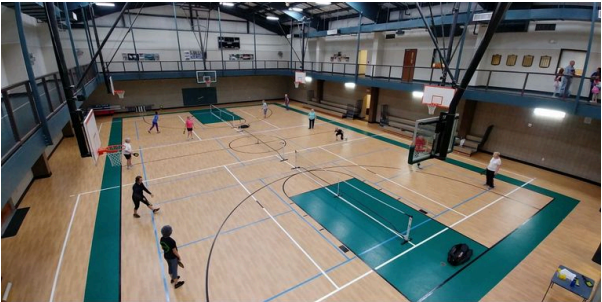
Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$354,421	\$263,516	\$345,097	\$319,800	\$393,312	23%
Benefit	\$152,228	\$130,962	\$188,866	\$156,499	\$184,655	18%
Total Personnel:	\$506,649	\$394,478	\$533,963	\$476,299	\$577,968	21.3%
Operating						
Supplies & Material	\$45,300	\$48,176	\$44,560	\$44,010	\$37,450	-14.9%
Other	\$300	\$3,703	\$300	\$0	\$300	N/A
Maintenance & Repairs	\$705,535	\$579,710	\$546,246	\$458,357	\$360,000	-21.5%
Contractual	\$235,800	\$74,707	\$245,351	\$253,973	\$156,667	-38.3%
Staff Development	\$2,700	\$534	\$1,900	\$1,900	\$950	-50%
Total Operating:	\$989,635	\$706,831	\$838,357	\$758,240	\$555,367	-26.8%
Cost Allocation						
Cost Allocation	\$0	\$0	-\$172,910	-\$172,910	-\$172,910	0%
Total Cost Allocation:	\$0	\$0	-\$172,910	-\$172,910	-\$172,910	0%
Capital Outlay	\$369,000	\$0	\$585,500	\$226,377	\$100,000	-55.8%
Total:	\$1,865,284	\$1,101,309	\$1,784,910	\$1,288,006	\$1,060,425	-17.7%

FY25 Accomplishments

- Completed two roof replacement projects to enhance building durability and protect City assets.
- Finalized the Facilities Master Plan to optimize current and future space utilization, identify additional facility needs, and support sustainable community and organizational growth.
- Implemented Life Cycle Modeling for all facilities, enabling comprehensive health monitoring, asset and infrastructure audits, and accurate maintenance forecasting to enhance facility longevity and reliability.
- Decreased maintenance tickets and service request response times and implemented work order management system, enabling more efficient tracking of time, materials and ensuring effective service delivery.

FY26 Goals

- Develop and implement a new preventative maintenance program to proactively preserve all facilities and assets, enhancing longevity and operational efficiency.
- Establish and maintain a detailed inventory management system for all supplies and materials to optimize resource tracking and streamline procurement.



FY26 Performance Measures

	FY24	FY25	FY26
Indicators	Actual	Projected	Estimate
Output			
Tickets Received	779	800	750
Trainings Held	0	3	4
Efficiency			
Average Response Time (Hours)	24	12	6
Percent of Preventative Maintenance Performed by Scheduled Time	0	50	75
Effectiveness			
Repeat Tickets Received (After Clearing Initial Ticket)	25	20	15

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.

Field Operations Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$342,342	\$371,307	\$446,208	\$469,000	\$491,546	4.8%
Benefit	\$127,177	\$130,079	\$152,064	\$157,957	\$166,707	5.5%
Total Personnel:	\$469,519	\$501,386	\$598,272	\$626,957	\$658,253	5%
Operating						
Supplies & Material	\$2,500	\$6,756	\$725	\$725	\$300	-58.6%
Other	\$500	\$911	\$0	\$3,000	\$1,000	-66.7%
Maintenance & Repairs	\$0	\$2,175	\$0	\$0	\$0	0%
Contractual	\$0	\$8,966	\$0	\$7,800	\$0	-100%
Staff Development	\$3,800	\$4,223	\$4,100	\$4,020	\$2,050	-49%
Total Operating:	\$6,800	\$23,030	\$4,825	\$15,545	\$3,350	-78.4%
Total:	\$476,319	\$524,417	\$603,097	\$642,502	\$661,603	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.

FY26 Budget Highlights

Operating

- Contractual - Included in this category is expense for Makerspace, library programming, and special event signature programs.

Library Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$1,290,249	\$1,332,019	\$1,394,836	\$1,384,100	\$1,444,600	4.4%
Benefit	\$472,022	\$510,221	\$524,783	\$511,162	\$533,631	4.4%
Total Personnel:	\$1,762,271	\$1,842,241	\$1,919,619	\$1,895,262	\$1,978,232	4.4%
Operating						
Supplies & Material	\$494,660	\$493,754	\$464,710	\$472,550	\$291,000	-38.4%
Other	\$120,000	\$117,086	\$125,000	\$117,768	\$99,050	-15.9%
Maintenance & Repairs	\$70,000	\$14,291	\$10,000	\$9,265	\$9,500	2.5%
Contractual	\$25,340	\$42,621	\$6,840	\$6,840	\$15,440	125.7%
Staff Development	\$33,300	\$44,541	\$26,946	\$26,299	\$29,095	10.6%
Total Operating:	\$743,300	\$712,293	\$633,496	\$632,722	\$444,085	-29.8%
Capital Outlay						
Capital Outlay	\$415,926	\$289,463	\$134,684	\$133,000	\$0	-100%
Total Capital Outlay:	\$415,926	\$289,463	\$134,684	\$133,000	\$0	-100%
Total:	\$2,921,497	\$2,843,997	\$2,687,799	\$2,660,984	\$2,422,317	-9%

FY25 Accomplishments

- Continued to provide diverse programs for all ages by actively engaging with the community and ensured programming met community needs through collected feedback.
- Enhanced support for underrepresented community members by expanding offerings to reflect a wider range of perspectives and increasing access to diverse resources.
- Supported small businesses through a variety of workshops and training sessions, upgraded adult computers and stations, and installed private pods for meetings and job interviews.
- Expanded material offerings for all ages by adding additional shelving and increased collection size.
- Increased outreach efforts to underrepresented groups through attending in-person community events to improve engagement and inclusivity.
- Hosted and planned the first Texas Youth Services Roundup, bringing together professionals to share best practices and enhance youth services statewide.
- Implemented the Maker Market to showcase creations by community members who used the Library's Pfab Lab, featuring items made with 3D printers, laser cutters, sewing machines, and more.



FY26 Goals

- Provide materials, programs, and resources that reflect everyone in the community, and endeavor to provide diverse perspectives by consulting professional reviews and by listening to the community.
- Ensure library materials, programs, and resources reflect the full diversity of the community through reviews of professional recommendations and community input to represent a wide range of perspectives.
- Evaluate and develop a plan to redefine library space to better meet evolving community needs.
- Increase physical collection capacity by implementing innovative space-saving solutions.
- Expand opportunities for diverse public art to enrich community spaces, celebrate cultural expression, and foster inclusivity.
- Boost community participation in the annual Literary Costume Ball to foster engagement and celebrate literary culture.



FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Output			
Library Visitors (in person and electronic)	380,104	384,300	375,000
Effectiveness			
Total Guest Cost Savings for Borrowing Physical and Electronic Materials (\$)	8.1M	9M	9.3M
Total Volunteer Hours Contributed at the Library	3,658	4,400	4,600
Cost Savings Derived from Volunteers (\$)	98,217	118,140	124,000
Potential Guests Engaged Through Outreach	4,850	5,000	5,500

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.

FY26 Budget Highlights

Operating

- Contractual - Included in this category is expenses for veterinary services.

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

- Commercial dishwasher (New).

PAWS Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$703,656	\$746,648	\$771,928	\$765,250	\$798,083	4.3%
Benefit	\$293,423	\$332,786	\$359,511	\$343,480	\$363,656	5.9%
Total Personnel:	\$997,079	\$1,079,434	\$1,131,439	\$1,108,730	\$1,161,739	4.8%
Operating						
Supplies & Material	\$57,750	\$50,340	\$51,650	\$46,600	\$39,250	-15.8%
Other	\$5,900	\$10,292	\$4,000	\$15,000	\$1,500	-90%
Maintenance & Repairs	\$1,100	\$3,242	\$9,100	\$9,000	\$1,000	-88.9%
Occupancy	\$0	\$0	\$106,000	\$106,000	\$106,000	0%
Contractual	\$82,900	\$69,850	\$105,300	\$106,815	\$115,350	8%
Staff Development	\$12,150	\$12,485	\$12,150	\$10,115	\$6,838	-32.4%
Total Operating:	\$159,800	\$146,209	\$288,200	\$293,530	\$269,938	-8%
Capital Outlay	\$73,500	\$63,767	\$18,500	\$18,013	\$7,050	-60.9%
Total:	\$1,230,379	\$1,289,409	\$1,438,139	\$1,420,273	\$1,438,727	1.3%

FY25 Accomplishments

- Featured more than 100 adoptable pets in targeted social media posts, which accelerated adoptions and reduced average length of stay for dogs and cats by more than 5 days per animal.
- Partnered with Friends of Pflugerville Animal Shelter to host a targeted off-site microchip clinic, enhancing shelter diversion efforts.
- Worked with Homeowner Associations to help lost, and loose pets get home faster, reducing the number of animals taken to the shelter.
- Purchased a transport van to enhance animal transport efficiency and reduced the need for multiple vehicles in use at one time for transport, reducing response time to calls for service.
- Increased lost and loose pets returned to their owners in the field by 27%, leading to a decrease in shelter impoundments by 25%.



FY26 Goals

- Increase community engagement opportunities attended by PAWS staff to inform and educate the community about shelter and field services available.
- Partner with Friends of Pflugerville Animal Shelter to host two targeted off-site microchip clinics and enhance shelter diversion efforts.
- Revise volunteer application process and enhance online orientation to clearly communicate volunteer expectations and improve volunteer retention.
- Establish a volunteer committee to foster collaboration, build camaraderie, provide ongoing feedback opportunities, and enhance volunteer appreciation and retention.

FY26 Performance Measures

Indicators	FY24 Actual	FY25 Projected	FY26 Estimate
Dogs and Puppies Received	553	540	580
Cats and Kittens Received	271	315	330
Other Domestic Animals Received	41	15	25
Assignments for Animal Services Officers	2,718	2,600	2,800
Impounds by Animal Services Officers	369	275	300
Animals Returned to Owner in Field by Animal Services Officers	154	195	210
Effectiveness			
Volunteer Hours	3,927	4,000	4,000
Dogs/Puppies Adopted or Transferred to Rescue	364	340	365
Dogs/Puppies Returned to Owner from Shelter	172	175	185
Dog/Puppy Live Release Rate	97%	95%	95%
Cats/Kittens Adopted or Transferred to Rescue	211	235	250
Cats/Kittens Returned to Owner from Shelter	14	17	20
Cat/Kitten Live Release Rate	98%	95%	95%
Total Combined Live Release Rate	98%	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.

FY26 Budget Highlights

Personnel

- Reduced total funded positions by three (3).
- Two (2) Park Rangers were reclassified to the Police Department.

Operating

- Increased the Contractual line item reflecting the additional field maintenance and janitorial contract for the new Kelly Lane Park, 1849 Park expansion, and Wilbarger Park Phase 2.
- Reduced maintenance and operations expenses by scaling back concrete trail repairs and goatscaping, and closing Windermere pool.
- Reduced frequency and expenses related to special programs such as Music in the Park, Rock the Block, Egg Palooza and Rock of All Ages.
- Contractual - Included in this category are mowing contracts, janitorial contracts, landscaping contracts, and field maintenance contracts.
- Other - Included in this category is landscaping expense, Pfun Camp expenses, recreational and senior programs, Pfestival expenses.

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

- Pull-behind power washer trailer
- Lighting in Healthierwilde and FM 685 tunnels.
- Park equipment outlay - shade at Gilleland Creek, solar panel replacement at the Green Red Barn, and a playground at Lake Pflugerville.



Parks & Recreation Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$3,359,482	\$3,398,493	\$3,710,200	\$3,715,100	\$3,712,270	-0.1%
Benefit	\$1,014,260	\$1,044,977	\$1,158,894	\$1,162,351	\$1,181,392	1.6%
Total Personnel:	\$4,373,742	\$4,443,470	\$4,869,094	\$4,877,451	\$4,893,662	0.3%
Operating						
Supplies & Material	\$216,300	\$278,623	\$174,500	\$189,400	\$135,550	-28.4%
Other	\$831,296	\$721,696	\$718,396	\$718,638	\$591,897	-17.6%
Maintenance & Repairs	\$1,038,302	\$1,243,524	\$1,083,695	\$882,845	\$884,070	0.1%
Occupancy	\$3,500	\$4,131	\$323,000	\$323,000	\$323,000	0%
Contractual	\$1,406,165	\$1,010,493	\$2,402,950	\$2,225,200	\$2,479,241	11.4%
Staff Development	\$66,125	\$95,421	\$75,800	\$63,007	\$69,000	9.5%
Total Operating:	\$3,561,688	\$3,353,888	\$4,778,341	\$4,402,090	\$4,482,758	1.8%
Capital Outlay	\$1,655,298	\$2,199,701	\$2,730,308	\$2,603,400	\$517,047	-80.1%
Total:	\$9,590,728	\$9,997,059	\$12,377,743	\$11,882,941	\$9,893,467	-16.7%



FY25 Accomplishments

- Earned the Texas Recreation and Park Society (TRAPS) Gold Medal for Class III, recognizing the department's statewide reputation for excellence, and received the TRAPS Excellence in Planning Award for the 2023 Parks, Recreation, and Open Space Master Plan, which featured a nationally recognized community engagement process modeled by agencies nationwide demonstrating commitment to inclusive planning and enhancing quality of life for residents.
- Reduced the average playground age to under five years, providing safer and more modern play spaces for the community and achieving 100% shade coverage at all playgrounds citywide, making Pflugerville the only city in Texas to do so.
- Secured official designation as the Trail Capital of Texas through the 89th Texas Legislative Session, affirming Pflugerville's leadership in trail development and access.
- Initiated updates to Parkland Dedication Ordinance and Unified Development Code (UDC) per recommendations from the 2023-2033 Parks, Recreation, Facilities, and Open Space Master Plan, Aspire 2040 Comprehensive Plan and UDC Code Diagnostic to support equitable park access and align with community growth.
- Increased the City's urban tree canopy by planting 450 trees and replaced six aging playgrounds with new shade structures, achieving 100% shade coverage at all playgrounds citywide, making Pflugerville the only city in Texas to do so.
- Advanced 1849 Park Phase II with construction of three baseball/softball fields and an event lawn on track for early FY26 completion, while completing new sports field lighting, drainage improvements, and additional parking for soccer and football fields to enhance accessibility and playability.
- Enhanced trail accessibility and updated the Trails Master Plan through the City's Master Mobility Plan process, in alignment with the Americans with Disabilities Act (ADA) Transition Plan to support inclusive and connected mobility.
- Expanded Slice of Pflugerville and Deutschen Pfest to showcase Pflugerville's diverse culture to a broader regional audience, drawing over 6,900 attendees to Slice of Pflugerville headlined by the Spin Doctors, and enhancing Deutschen Pfest with a new Food Zone, larger Kids Zone, and Biergarten experience to boost attendance and community engagement.
- Finalized 2020 Bond land acquisitions to support future community and park development, expanded Wilbarger Creek Park with trails and a regional dog park, and began construction of Murchison and Kelly Lane Parks to enhance recreation, connectivity, and bond program progress.
- Recruited a record 429 volunteers who contributed 1,320 hours and removed nearly 28,000 pounds of trash from parks, creeks, and trails, significantly enhancing community stewardship and environmental health.

FY26 Goals

- Align parkland dedication and development regulations with long-range community plans by updating the Parkland Dedication Ordinance and Unified Development Code, and begin phased implementation of trail recommendations from the Master Mobility Plan to enhance connectivity and recreational access.
- Conduct a comprehensive study of the Gilleland Creek Trail corridor to assess potential trail extensions, supporting facilities, and future recreational programming opportunities.
- Enhance the City's urban forest by planting 350 trees in parks and public spaces, while continuing to upgrade aging playgrounds to improve safety, accessibility, and play experiences.
- Improve trail connectivity and accessibility by implementing enhancements aligned with the Master Mobility Plan and the City's ADA Transition Plan.

FY26 Performance Measures

Indicators	FY24	FY25	FY26
	Actual	Projected	Estimate
Input			
Average Age of Playgrounds	6.12	4.09	3.86
Number of Developed Parks	34	36	38
Miles of Trails	58	61	63
Output			
% of Residents Within A 10-Minute Walk to A Park	82	83	83
Acres of Parkland Per 1,000 Residents	22.44	22.85	23.79
Acres of Developed Parkland	970	1,000	1,020
Acres of Undeveloped Parkland	700	720	750
Effectiveness			
Annual Visits to Lake Pflugerville	264,000	275,000	290,000
Annual Visits to 1849 Park	293,500	300,000	400,000
Annual Visits to Wells Point Park	116,700	130,000	135,000
Annual Visits to Aquatic Facilities	116,400	125,000	130,000

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

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

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

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



FY26 Budget Highlights

Personnel

This category has increased 13% over the FY25 projections. Below are several changes to the personnel count.

- A Utility Supervisor, Network Administrator, four (4) Utility Maintenance Tech, and eight (8) Treatment Plant Operator positions were added for the new Wilbarger Wastewater Treatment Plant and expansion of the Water Treatment Plant. The operator positions were budgeted at 50%.
- Two (2) Environmental Staff positions were moved to the Street Department in the General Fund to align better with the position duties.

Operating

- In Utility Services, vehicle lease expense is increasing for a full annual amount now that all vehicles have been received.
- Electrical costs have seen increases in all divisions.
- There are increases in maintenance costs, chemicals and sludge disposal for wastewater treatment.
- Contractual - Included in this category are office trailer leases, consulting services, phone services, maintenance contracts, and wholesale water contracts.
- Other - Included in this category are expense for sludge disposal, lab fees, franchise fees, and state fees.

Debt Service

- The debt service expense is increasing by 53% from FY25 projected. This amount will continue to increase as we continue working on the projects included in the Capital Improvement Plan.

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

<u>Division</u>	<u>Request Title</u>	<u>Amount</u>
Utility Services	Double-axle trailer	\$11,000
Utility Services	SCADA network equipment	\$275,000
Utility Services	Half-Ton Truck	\$51,735
Utility Services	Portable Gantry Crane	\$32,000
Engineering	Update Engineering Design Manual Phase 2 (split 50% with General Fund)*	\$125,000
Water Distribution	Decommission north standpipe	\$425,000
Water Distribution	Leak Correlator system	\$45,000
Water Distribution	Half-Ton (2 Replacement) & Quarter-Ton Trucks with upfit	\$185,150
Wastewater Collections	Push cameras (4)	\$60,000
Wastewater Collections	Half-Ton (2 Replacement) & Quarter-Ton Trucks with upfit	\$187,000
Wastewater Collections	Manhole Relocation	\$175,000
Wastewater Treatment	Finish security fencing	\$45,000
Wastewater Treatment	Influent lift station pump (Replacement)	\$80,000
Wastewater Treatment	Forklift (New)	\$53,000
Wastewater Treatment	Front-end loader	\$445,000
Wastewater Treatment	All-terrain vehicle	\$15,000
Wastewater Treatment	Dump truck	\$145,000
Wastewater Treatment	Crane truck	\$200,000
Wastewater Treatment	Half-Ton Trucks with upfit (3)	\$154,650
TOTAL		\$2,709,535

*Non-capital - expense located in professional services



Water and Wastewater Expenditures by Division

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Expenditures						
Utility						
Engineering						
Personnel	\$1,489,230	\$1,168,553	\$1,212,641	\$1,022,524	\$1,271,815	24.4%
Operating	\$269,520	\$99,873	\$623,653	\$560,750	\$642,400	14.6%
Total Engineering:	\$1,758,750	\$1,268,426	\$1,836,294	\$1,583,274	\$1,914,215	20.9%
Special Services						
Operating	\$1,983,096	\$2,394,883	\$0	\$0	\$0	0%
Transfers	\$3,634,912	\$3,634,912	\$2,934,889	\$2,934,889	\$2,934,889	0%
Debt Service	\$22,042,164	\$17,447,532	\$29,345,679	\$22,018,500	\$33,724,205	53.2%
Total Special Services:	\$27,660,172	\$23,477,328	\$32,280,568	\$24,953,389	\$36,659,094	46.9%
Utility Services						
Personnel	\$1,697,496	\$1,665,844	\$1,572,734	\$1,723,497	\$1,904,433	10.5%
Operating	\$4,667,714	\$4,305,793	\$4,063,623	\$3,812,449	\$4,050,006	6.2%
Transfers	\$0	\$0	\$0	\$0	\$6,000,000	N/A
Capital Outlay	\$1,118,930	\$967,795	\$277,490	\$273,437	\$369,735	35.2%
Total Utility Services:	\$7,484,140	\$6,939,432	\$5,913,847	\$5,809,383	\$12,324,174	112.1%
Water Treatment						
Personnel	\$915,082	\$977,341	\$985,082	\$984,290	\$1,041,925	5.9%
Operating	\$1,234,356	\$1,666,842	\$1,515,200	\$1,516,609	\$1,657,990	9.3%
Capital Outlay	\$599,180	\$32,699	\$164,000	\$113,000	\$0	-100%
Total Water Treatment:	\$2,748,618	\$2,676,882	\$2,664,282	\$2,613,899	\$2,699,915	3.3%
Water Distribution						
Personnel	\$1,999,906	\$2,264,556	\$2,260,468	\$2,172,426	\$2,425,859	11.7%
Operating	\$5,350,434	\$4,833,098	\$4,762,000	\$5,494,412	\$6,241,240	13.6%
Capital Outlay	\$354,610	\$13,290	\$170,000	\$119,847	\$655,150	446.7%
Total Water Distribution:	\$7,704,950	\$7,110,944	\$7,192,468	\$7,786,685	\$9,322,249	19.7%
WW Collection						
Personnel	\$1,510,767	\$1,736,763	\$1,431,129	\$1,603,582	\$1,669,330	4.1%
Operating	\$674,048	\$984,516	\$781,607	\$733,000	\$763,490	4.2%
Capital Outlay	\$807,000	\$836,864	\$102,500	\$72,616	\$422,000	481.1%
Total WW Collection:	\$2,991,815	\$3,558,142	\$2,315,236	\$2,409,198	\$2,854,820	18.5%

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
WW Treatment						
Personnel	\$766,324	\$866,204	\$946,767	\$953,231	\$1,249,319	31.1%
Operating	\$2,118,200	\$2,543,968	\$2,788,200	\$2,673,781	\$3,093,550	15.7%
Capital Outlay	\$300,000	\$59,398	\$349,000	\$451,143	\$1,137,650	152.2%
Total WW Treatment:	\$3,184,524	\$3,469,570	\$4,083,967	\$4,078,155	\$5,480,519	34.4%
Total Utility:	\$53,532,969	\$48,500,724	\$56,286,662	\$49,233,983	\$71,254,986	44.7%
Total Expenditures:	\$53,532,969	\$48,500,724	\$56,286,662	\$49,233,983	\$71,254,986	44.7%

Water and Wastewater Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$6,089,749	\$6,188,098	\$5,957,377	\$6,030,000	\$6,799,108	12.8%
Benefit	\$2,289,056	\$2,491,163	\$2,451,444	\$2,429,550	\$2,763,573	13.7%
Total Personnel:	\$8,378,805	\$8,679,261	\$8,408,821	\$8,459,550	\$9,562,681	13%
Operating						
Supplies & Material	\$1,613,874	\$1,428,401	\$1,572,668	\$1,362,645	\$1,585,750	16.4%
Other	\$3,875,120	\$4,052,908	\$4,008,712	\$4,056,523	\$4,823,025	18.9%
Maintenance & Repairs	\$2,393,853	\$3,558,859	\$2,548,697	\$2,438,000	\$1,943,590	-20.3%
Occupancy	\$1,822,912	\$1,732,692	\$1,775,250	\$1,630,780	\$1,896,800	16.3%
Contractual	\$6,374,604	\$5,392,380	\$4,413,676	\$5,134,703	\$5,995,641	16.8%
Staff Development	\$217,005	\$177,550	\$215,280	\$168,350	\$203,870	21.1%
Debt	\$0	\$486,184	\$0	\$0	\$0	0%
Total Operating:	\$16,297,368	\$16,828,974	\$14,534,283	\$14,791,001	\$16,448,676	11.2%
Transfers	\$3,634,912	\$3,634,912	\$2,934,889	\$2,934,889	\$8,934,889	204.4%
Debt	\$22,042,164	\$17,447,532	\$29,345,679	\$22,018,500	\$33,724,205	53.2%
Capital Outlay	\$3,179,720	\$1,910,046	\$1,062,990	\$1,030,043	\$2,584,535	150.9%
Total:	\$53,532,969	\$48,500,724	\$56,286,662	\$49,233,983	\$71,254,986	44.7%

FY25 Accomplishments

- Started construction on the Weiss/Pecan Water Line Project to improve the city's water system and increase water flow to meet growing demand.
- Completed 5-year update on the Water and Wastewater Master Plans to guide system improvements and support future growth.
- Began construction on water line rehabilitation in Pflugerville Estates and Gatlinburg neighborhoods to prevent failures and improve service reliability.
- Continued to manage, maintain, and repair existing membranes to extend life until the Surface Water Treatment Plant (SWTP) Expansion Project is completed.
- Optimized water treatment processes at the Surface Water Treatment Plant to save energy and earn rebates by reducing electricity use during peak times and exceeded industry benchmarks.
- Increased customer enrollment of the online water usage portal to 20% of all water account holders, helping more customers track and manage their water use.
- Decreased non-revenue water loss to 3.1%, helping conserve water and improve system efficiency.
- Integrated a digital water system model to simulate real-world scenarios and support real-time decision-making to improve service without impacting customers.
- Completed Well 5 and Well 4 Ground Storage Tank Rehabilitation Project, improving water service reliability for the western portion of the city's water service area.
- Completed Lake Pflugerville Dam spillway repairs, helping extend the life of the dam that holds the city's primary water supply.
- Began construction on multiple capital improvement projects including the Wilbarger Interceptor, Sorento Interceptor, North Wilbarger Interceptor, Cottonwood West Lift Station and Interceptor, Wastewater Rehabilitation, and Public Works Complex to deliver on capital improvement projects, to improve infrastructure, support growth, and increase system reliability.



FY26 Goals

- Expand utilization of leak detection system to increase response times and quickly address water leaks across the city.
- Complete separating the City's water and wastewater control system network from the main city network to improve cybersecurity and protect critical water and wastewater operations.
- Achieve substantial completion of the Surface Water Treatment Plant Expansion and the Secondary Colorado River Raw Water Line projects to increase water treatment and raw water capacity.
- Achieve substantial completion of the North Wilbarger Interceptor, Cottonwood West Lift Station and Interceptor, Wilbarger Interceptor, and Sorento Interceptor projects to improve infrastructure, support growth, and increase system reliability.
- Advertise for construction on the New Sweden Lift Station, Gilleland Creek Interceptor, SH-130 Water Line, Bohls Interceptor, and Boulder Ridge Lift Station Rehabilitation projects to upgrade facilities and strengthen system dependability.
- Maintain unaccounted water loss from leaks, theft, meter errors, and other sources below 7% across the City to conserve water and improve system efficiency.
- Begin staffing for Wilbarger Wastewater Treatment Plant commissioning in late summer 2026 to ensure a seamless transition and uninterrupted service.



"Pfishville" public art by The Artist Couple

FY26 Performance Measures

	FY24	FY25	FY26		FY24	FY25	FY26
Indicators	Actual	Projected	Estimate	Indicators	Actual	Projected	Estimate
Average Flow (MGD)	6.61	6.80	7.10	Water Main Miles	229	234	238
Peak Day Flow (MG)	10.73	11.22	12.00	Connections	15,897	17,100	17,100
Total Flow (MG)	2,414	2,482	2,592	Training Hours Attended	534	560	600
Flow from Wells (MG)	327	300	350	AMI Portal Adoption	10%	22%	26%
Flow from Water Treatment Plant (MG)	2,087	2,182	2,242	Water Leak Repairs	130	120	140
				Water Loss (Calendar Year)	10.77%	3.11%	6.5%

	FY24	FY25	FY26		FY24	FY25	FY26
Indicators	Actual	Projected	Estimate	Indicators	Actual	Projected	Estimate
Water Main Miles	229	234	238	Average Flow (MGD)	4.87	5.10	5.25
Connections	15,897	17,100	17,100	Peak Flow (MGD)	12.35	10.75	12.00
Training Hours Attended	534	560	600	Gallons Treated (MG)	1,775	1,862	1,916
AMI Portal Adoption	10%	22%	26%	Reuse Water Sold (MG)	29.78	32.00	35.00
Water Leak Repairs	130	120	140				
Water Loss (Calendar Year)	10.77%	3.11%	6.50%				

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.

FY26 Budget Highlights

- Contractual - Included in this category are the solid waste services contract.
- Other - Included in this category are franchise fees.

Solid Waste Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$39,992	\$30,009	\$40,663	\$40,663	\$42,384	4.2%
Benefit	\$18,316	\$11,711	\$20,194	\$19,104	\$20,320	6.4%
Total Personnel:	\$58,308	\$41,721	\$60,857	\$59,767	\$62,704	4.9%
Operating						
Benefit	\$270	\$0	\$117	\$0	\$63	N/A
Supplies & Material	\$900	\$1,408	\$1,480	\$195	\$870	346.2%
Other	\$1,911,006	\$1,231,975	\$990,635	\$1,412,400	\$1,342,906	-4.9%
Occupancy	\$0	\$724	\$0	\$131	\$0	-100%
Contractual	\$4,721,940	\$4,506,960	\$4,921,800	\$4,707,000	\$4,717,915	0.2%
Total Operating:	\$6,634,116	\$5,741,068	\$5,914,032	\$6,119,726	\$6,061,754	-0.9%
Transfers						
Transfers	\$165,111	\$165,111	\$165,111	\$0	\$0	0%
Total Transfers:	\$165,111	\$165,111	\$165,111	\$0	\$0	0%
Capital Outlay						
Capital Outlay	\$200,000	\$198,147	\$0	\$0	\$0	0%
Total Capital Outlay:	\$200,000	\$198,147	\$0	\$0	\$0	0%
Total:	\$7,057,535	\$6,146,046	\$6,140,000	\$6,179,493	\$6,124,458	-0.9%

FY25 Accomplishments

- Streamlined operations by refining brush incineration and intake processes, significantly enhancing overall efficiency.
- Expanded collaborative efforts by networking with the City of Austin to strengthen and enhance the recycling process and initiatives.



Cleanup Day June 7th 2025

FY26 Goals

- Enhance digital tracking of materials to improve data-driven decision making and resource allocation.
- Maintain a clean, safe, and well-organized facility through regular brush removal and site upkeep to ensure a positive experience for residents and protect public health.
- Explore cost-effective partnership opportunities with nearby municipalities and private recyclers to enhance service offerings.

Pflugerville Community Development Corporation (PCDC)



Jerry W. Jones Jr.
Executive Director

The Pflugerville Community Development Corporation (PCDC) is a Type B economic development organization that is tasked with promoting economic development for the City of Pflugerville. PCDC receives a 1/2 cent sales tax allocation from the State of Texas to help carry out its mission. The PCDC budget is approved by the PCDC Board of Directors and the Pflugerville City Council.

FY26 Budget Highlights

Personnel

- Added two new positions: an Innovation & Entrepreneurship Manager and a Research Data Analyst.

Operating

- Added data set subscription to memberships (\$40,000) which will provide data for commercial optimization.
- Allocated \$150,000 for a marketing study, enhancing strategic planning and targeted outreach to boost economic development efforts.
- Increased legal expense (\$55,000).
- Increase in small tools and equipment for new furniture and computers related to new positions (\$18,500).
- Invested \$576,000 for six (6) economic incentives and \$650,000 in Community Enhancement grants.
- Contractual - Included in this category are community engagement grant programs, workforce development, economic incentives, marketing studies, and lease agreements.
- Other - Included in this category are expenses for advertisement, recruiting, and business retention events (BRE)

Debt Service

- Debt Service has increased 26% with the addition of the Sales Tax Revenue Bonds, Series 2025, sold in January 2025.

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

- Allocated \$1M for land acquisition.
- Allocated \$500,000 in retail infrastructure.
- Allocated \$6M Impact Way Extension Phs IV and Helios Way projects, both under design and going out to bid during FY25.
- Allocated \$3M to support CED's projects for Innovation Campus, Biomedical (Wetlab), and project Nexus.

PCDC Expenditures by Expense Type

Name	FY2024 Amended Budget	FY2024 Actuals	FY2025 Amended Budget	FY2025 Projected	FY2026 Budgeted	FY2025 Projected vs. FY2026 Budgeted (% Change)
Personnel						
Salary	\$537,590	\$528,809	\$511,716	\$409,500	\$662,882	61.9%
Benefit	\$201,180	\$177,794	\$174,168	\$142,539	\$214,560	50.5%
Total Personnel:	\$738,770	\$706,603	\$685,884	\$552,039	\$877,442	58.9%
Operating						
Supplies & Material	\$51,800	\$44,060	\$25,000	\$34,500	\$45,000	30.4%
Other	\$310,000	\$257,182	\$234,000	\$261,100	\$477,195	82.8%
Maintenance & Repairs	\$13,000	\$10,270	\$13,000	\$12,029	\$13,000	8.1%
Occupancy	\$3,000	\$1,000	\$2,000	\$3,528	\$2,550	-27.7%
Contractual	\$537,964	\$545,284	\$506,025	\$267,531	\$433,100	61.9%
Staff Development	\$65,040	\$73,052	\$75,249	\$75,240	\$134,199	78.4%
Debt	\$0	\$0	\$0	\$1,000	\$1,000	0%
Total Operating:	\$980,804	\$930,848	\$855,274	\$654,928	\$1,106,044	68.9%
Development Agreement						
Contractual	\$1,716,000	\$440,438	\$2,876,000	\$1,406,388	\$1,726,000	22.7%
Total Development Agreement:	\$1,716,000	\$440,438	\$2,876,000	\$1,406,388	\$1,726,000	22.7%
Debt Service						
Debt	\$6,394,822	\$5,622,938	\$6,750,044	\$6,750,044	\$8,541,928	26.5%
Total Debt Service:	\$6,394,822	\$5,622,938	\$6,750,044	\$6,750,044	\$8,541,928	26.5%
Capital Outlay						
Capital Outlay	\$1,950,000	\$586,098	\$8,170,000	\$10,040,470	\$10,524,000	4.8%
Total Capital Outlay:	\$1,950,000	\$586,098	\$8,170,000	\$10,040,470	\$10,524,000	4.8%
Total:	\$11,780,396	\$8,286,926	\$19,337,202	\$19,403,869	\$22,775,414	17.4%

FY25 Accomplishments

- Completed 21 total recruitment and expansion projects, supporting 500 new jobs and absorbing 100K sq. ft. of commercial space.
- Conducted 125 business retention visits to existing Pflugerville businesses, collecting feedback and identifying pain points.
- Maintained active partnerships with Opportunity Austin and the Governor's Office to attract new employers to Pflugerville.
- Supported three major site selectors through project proposal development, including demographic and workforce data packages.
- Invested \$350K in workforce development initiatives including surgical tech equipment, HVAC career pathway, and ACC certifications.
- Trained 235 individuals through PCDC-supported earn-and-learn programs and short-term credentialing.
- Hosted 4 business education events in collaboration with Pflugerville ISD, ACC, and Workforce Solutions Capital Area.
- Established 3 new workforce partnerships aligned with the Workforce Strategic Initiative.
- Invested \$7.0M in infrastructure including site readiness for Helios Way, regional detention, and business park enhancements.
- Contributed \$4.3M to parks, trails, and recreational amenities that support resident quality of life and workforce attraction.
- Acquired 10 acres for future development in the SH 130 corridor.
- Completed 2 trail connectivity feasibility assessments with Parks & Rec and Capital Metro.
- Hosted 2 entrepreneurial events including Startup Crawl and pitch night in partnership with ACC and Capital Factory.
- Supported 5 startups through consultations, mentorship, or resource matchmaking.
- Advanced 1 milestone toward development of Innovation Center in SH130 corridor.
- Conducted 20 small business consultations through the Business Resource Center and partner networks.

FY26 Goals

- Complete 24 Request for Information for recruitment and expansion projects, with a target of 600 new jobs and 250K sq. ft. of commercial space absorption.
- Conduct 150 business retention visits with a focus on manufacturers, logistics, and technology sectors.
- Expand proactive engagement with regional partners and consultants to strengthen Pflugerville's competitive position.
- Launch BRE survey dashboard to track business needs and policy recommendations in real-time.
- Invest \$500K in workforce development programs aligned with regional demand and employer feedback.
- Train 300 individuals through accelerated certification programs and dual-credit training at CTE facilities.
- Host 6 workforce or business training events with regional partners.
- Establish 5 new workforce/education partnerships focused on barriers to employment, entrepreneurship, and youth outreach.
- Invest \$7.5M in site and infrastructure improvements that support long-term economic development.
- Invest \$4.5M in parks, trails, and transportation assets aligned with workforce accessibility.
- Acquire acres of strategic land to support future development opportunities east of our current city limits.
- Host or sponsor 12 entrepreneurial events that elevate Pflugerville's visibility in the startup ecosystem.
- Support 5 startups through tailored programming or incentive tools.
- Create a Center of Innovation & Entrepreneurship near SH130 by investing up to \$1,000,000 to cultivate the research and development of our entrepreneurs and provide a facility to support them.
- Conduct 25 consultations with local small businesses and entrepreneurs.
- Develop a mixed-use development with a regional draw by investing up to \$1,000,000 in the development of Project Nexus.
- Conduct a study to identify the necessary advancements for bio-based businesses, such as potential Wet Lab space, within our community.



FY26 Performance Measures

PCDC Recruitment & Retention Metrics	FY24 Actuals	FY25 Estimate	FY26 Projected
Projects	31	21	24
Business Retention Visits	166	125	150
Jobs Created	1,672	500	600
Square Feet Recruitment Absorption	100K	100K	250K
 PCDC Talent & Education Metrics	 FY24 Actuals	 FY25 Estimate	 FY26 Projected
Workforce Development Investment	\$93K	\$350K	\$500K
Individuals Trained	255	235	300
Business Education Events Held	-	4	12
Program Attendees	-	275	400
New Partnerships Formed	-	3	6
 PCDC Quality of Life Metrics	 FY24 Actuals	 FY25 Estimate	 FY26 Projected
Infrastructure Investment	\$8.3M	\$7.0M	\$7.5M
Parks, Recreation, and Transportation Investment	\$250K	\$4.3M	\$4.5M
 PCDC Entrepreneurship & Innovation Metrics	 FY24 Actuals	 FY25 Estimate	 FY26 Projected
Entrepreneurial Events Hosted or Sponsored	-	2	3
Startups Supported via Programs or Partnerships	-	5	5
Innovation Center Progress Milestones Achieved	-	1	3
Small Business Consultations Conducted	-	20	25

CAPITAL IMPROVEMENTS

FY26 Capital Improvement Program

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

The Five-Year Capital Improvement Plan (CIP) for Fiscal Years 2026-2030 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 2025 Strategic Plan, Aspire 2040 Comprehensive Plan, and various other Master Plans. The CIP includes projects identified as priority needs to construct critical water and wastewater infrastructure, maintain and renew our transportation infrastructure, build quality community amenities, and maintain a safe, desirable community in a financially sustainable manner. With a substantial investment of just over two billion dollars in our infrastructure over the next five years, we are building a legacy of resilience, responsibility, and thoughtful growth.

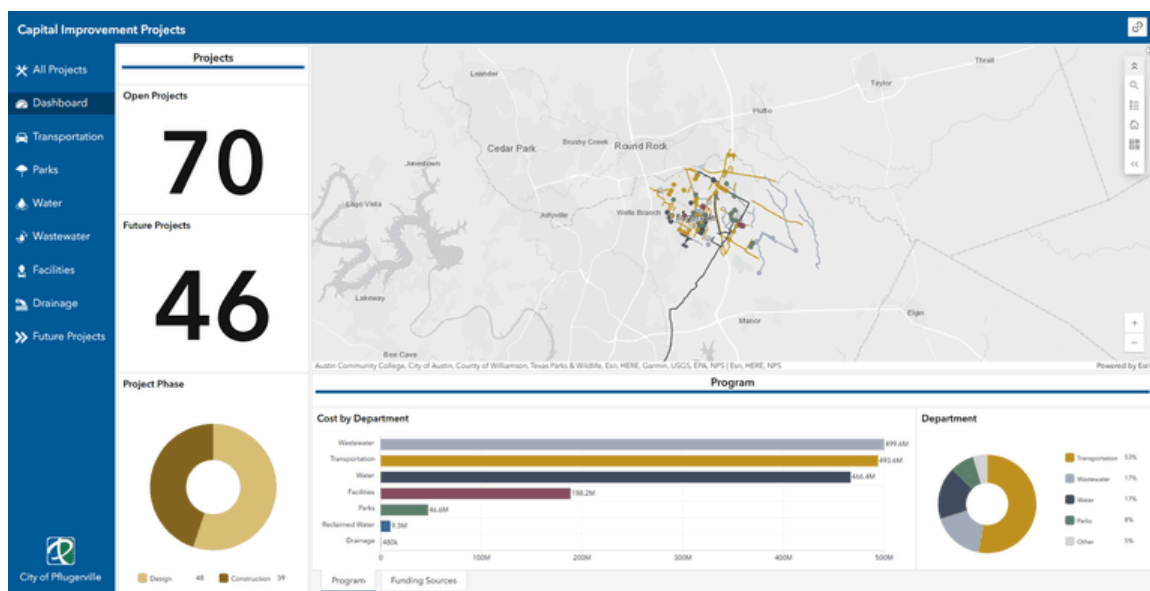
For a full description of each project, the FY26-30 CIP can be accessed here: <https://www.pflugervilletx.gov/cip>.

2026 Certificate of Obligation

The CIP calls for future debt to be issued to fund multiple projects. Some of the amount reported in FY26 was included in the 2025 Certificate of Obligation, leaving \$99M to be issued. The issuance will be sold in the summer of 2026. However, the general fund portion of this debt has not been included in the debt tax rate as payments will not start until FY27.

Goals of the CIP Plan include:

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



Stay up to date on City projects with our online dashboard at PflugervilleTX.gov/projects.

General Government CIP

Itemized Requests for 2026

1849 Park Phase 1B and Phase 2

\$500,000

The 1849 Park Phase 1B is currently in the construction phase and will include stormwater detention facilities to support both existing and new park amenities, along with grant-funded improvements to parking and lighting. The 1849 Park Phase 2 expands the sports fields by adding three additional baseball/softball fields, a food truck park, additional parking, restrooms and large gathering spaces. It also incorporates parking and lighting upgrades from the original phase.

ADA Projects Implementation: Signalized Intersections

\$2,066,000

The project aims to enhance accessibility and pedestrian safety at 15 intersections throughout the City of Pflugerville. This includes the installation of accessible pedestrian signals with countdown indicators, along with the upgrading of pedestrian ramps and pole access to meet ADA compliance standards. Battery backup units will be provided to ensure uninterrupted operation of traffic signals. Additionally, the project involves evaluating and retiming traffic signals to introduce Leading Pedestrian Intervals or ensure adequate crossing times. New conduit and wiring will be installed as needed, and traffic signal components will be updated or converted to support the improved pedestrian signals. These upgrades are designed to align with modern safety and accessibility standards, ensuring safer pedestrian crossings for all users.

ADA Transition Plan Facility Projects

\$85,000

The study identifies items such as code and safety issues to ensure better public access to city facilities. Facilities Prioritization: Year 1-Utility Billing, City Council Chambers, Library . Year 2: Park Facilities - 1. Scott Mentzer Pool 2. Windermere Clubhouse 3. Pfluger Grove Pavilion.

Annual Trail Improvements

\$1,169,185

The project focuses on enhancing the city's trail infrastructure by designing and constructing new sidewalk and trails built to ADA/PROWAG standards. These improvements aim to address trail connectivity and close gaps created by ongoing development, ensuring accessible and seamless pathways for residents. This initiative supports the city's vision of becoming the Trail Capital of Texas, promoting recreational opportunities and enhancing the overall quality of life for the community.

Cele Road from Weiss Lane to FM 973

\$150,000

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, preliminary environmental constraints map, and preliminary geotechnical analysis. This project extends from the city limits to the terminus within the County. Collaborate with Travis County on widening Cele Road from Weiss Lane to Melber Lane for an urban four-lane section with 10 foot pedestrian sidewalks along both sides to assist with safe routes to school.

City Intersection Improvements: FM 685 at Coppermine Overpass

\$2,381,000

This project redesign of the intersections at and around the freeway crossing. The goal is to maximize the flow of traffic by using innovative and state of the art design to ensure the greatest amount of traffic flow in the area while accommodating safe pedestrian crossings.

CR 138 @ Derby Day Intersection Control

\$150,000

Intersection control evaluation and ADA improvements will be led by Williamson County.

Destination Playspace

\$600,000

Phase 1 development of a Destination Play-space. This play-space will be a playground with a unique and innovative design that will accommodate all abilities and become a destination, attracting families and visitors from all over the region. The play-space will be installed on an existing park property.

Downtown Mobility Improvements Project

\$250,000

The 2024 Downtown Streetscape Master Plan and 2021 Downtown Utility Relocation Study were used in conjunction with updated traffic analysis and the Master Mobility plan to inform necessary improvements in the Downtown area. This project included in those studies includes preliminary engineering, property acquisition for ROW, design, and construction of three critical continuous flow intersections (Pecan at Railroad, Railroad at Main, and driveway into the Downtown East development), undergrounding of utilities, and improvements to streetscapes along the affected corridors. It is anticipated that this project will only move forward with a future general bond election approval.

DTE - City Hall, Multi-Generational Recreation Center and Street Infrastructure

\$132,177,687

The project involves three key components: 1) City Hall : A new 93,000-square-foot facility to house finance, utility billing, IT, People and Culture, City secretary, public records and City administration. It will also include public community spaces and council chambers. 2) Recreation Center: A 120,000-square-foot multi-generational facility that will feature four basketball courts, a fitness floor, group exercise and multipurpose space, child watch area and aquatic features (leisure pool, lap lanes, and dry sauna). The buildings are part of the Downtown East project located on the northwest corner of Pecan Street and FM 685. 3) Infrastructure includes the following street build-outs: Main Street, Pollinator Path and Wanderlust Way.

Dynamic Speed Feedback Signs

\$27,000

Highway Safety Improvement Program (HSIP) TxDOT CSJ: 0914-04-369 at various locations in Travis County consisting of hazard elimination and safety improvements, installation of dynamic speed feedback signs. The scope of work for the Project consists of preliminary engineering (preliminary design, environmental, utilities, right of way), plans, specifications, and estimates (PS&E) for hazard elimination and safety improvements consisting of safety lighting of various locations across Travis County. The city will be responsible for engineering, Environmental Assessment and Mitigation, utilities relocation, and right of way for required and 10% of the construction costs. The state of Texas Department of Transportation is responsible for construction.

E. Pflugerville Pkwy Realignment (Jesse Bohls) E. of Weiss

\$15,508,000

This project is the continuation of East Pflugerville Parkway from Weiss to Avalar 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. This project is being done in coordination with Travis County.

East Pecan Street

\$1,147,400

Engineering design, utility relocation and right-of-way acquisition for an expanded urban roadway with raised center median from Sun Light Near Way to Weiss Lane and change of design for the East Pecan Street and Cameron Road intersection. Includes design for wider bridge crossing, innovative intersection, and multimodal shared use paths.

East Pflugerville Parkway (Colorado Sand to Weiss)

\$8,000,000

Engineering design, utility relocation, and right-of-way acquisition for a future four-lane urban roadway with a raised center median from Colorado Sand Drive to Weiss Lane.

FM 685 / CR 138 NB/SB Intersection Improvements

\$840,000

Design and construct new lanes accommodating improved deceleration/acceleration traffic movement and improved intersections. This project will be led by Williamson County and TXDOT.

FM 685 at Steeds Crossing - Right Turn Lane

\$184,000

The project adds a Right Turn Lane, acceleration and deceleration lane, accommodating turning movements from FM685 and the residential area.

FM 685 Corridor Improvements

\$3,000,000

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 acquisition for future improvements, utility relocation and coordination and surveying. Construction funding of improvements has not yet been identified.

Historic Colored Addition Infrastructure Improvements

\$5,042,526

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 and gutter, underground storm drain facilities, sidewalks facilities throughout the project, street lights and new water mains with fire hydrants to service the complete subdivision. This is one of the identified projects from the bond program approved by Pflugerville voters in November 2020.

Immanuel Road Improvements

\$11,712,500

Design and full reconstruction for the 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 infrastructure, and shared-use paths. The project includes the relocation of the truss bridge. This is one of the identified projects from the bond program approved by Pflugerville voters in November 2020.

Intersection Control along Olympic Study

\$250,000

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.

Intersection Design and Construction

\$100,000

Intersection control evaluation, design PS&E and construction of intersection control.

Kelly Lane Park

\$2,107,847

Construct a new neighborhood park that includes a playground, trails, restroom building, pickleball court, parking lot and other amenities.

Kelly Lane Phase 3

\$3,358,000

Construct a four-lane roadway with a center median on Kelly Lane and incorporates four roundabout intersections from Moorlynch Avenue to Weiss Lane. Construction includes curb and gutter, underground storm facilities, pedestrian improvements, and street lighting. This is one of the identified projects from the bond program approved by Pflugerville voters in November 2020.

Lake Pflugerville Park Phase 2

\$800,000

Phase 2 of Lake Pflugerville Park builds upon the 2019 Preliminary Design Report and focuses on the north and west sides of the lake. The project includes a wide range of improvements to enhance recreational access and user experience, including beach expansion, upgraded restrooms, shade structures walkways and the addition of a splash pad and new play features. Additional elements include construction of a new trailhead off Silent Harbor Loop, featuring 40 parking spaces, a small restroom facility, lighting, landscaping and expanded pedestrian access. Phase 2 also proposes a new boardwalk network woven through the existing wetlands with two covered overlooks for wildlife viewing.

Limestone Commercial to Pfluger Farm Lane North connection

\$1,130,000

New extension from the current terminus in Stone Hill Shopping Center to connect to Pfluger Farm Lane extension. Urban collector roadway cross-section.

Melber Lane from Cameron Road to Pleasanton Parkway

\$730,000

The design for Melber Lane features a four-lane divided roadway extending from Cameron Road to Pleasanton Parkway, with the realignment of Cameron Road at its proposed intersection with Melber Lane. The project takes into consideration shared-use paths, roundabouts at the intersections to be coordinated with Cameron Road and Pleasanton Parkway, and bridges to support safe and efficient travel. This project is being coordinated with Travis County on ultimate design and delivery.

NB and SB FM 685 at Kelly Lane Intersection Improvements

\$1,653,000

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 existing and future conditions. Provide solutions that increase capacity, and improve operations and safety for vehicles and pedestrians. The project will include an AFA with TxDOT.

Old Austin Hutto Road Extension

\$500,000

This project will construct a new urban three lane section of roadway from E. of FM 685 to Pflugerville Parkway. Once constructed, this will serve as a relief route to FM 685.

Parks 2020 GO Bond Program Management

\$762,086

General Consultant Cost for Program Management

Parkway Drive Street Reconstruction and Drainage Improvements

\$625,000

This project was identified as a part of the Community Development Block Grant (CDBG) program. 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 the area to address current roadside ditches.

Pavement Maintenance Program

\$6,294,475

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, Arterial Pflugerville Parkway and HA5 Preservation: Greenridge at Penley Park Pavement Maintenance Program FY26: Rehabilitation Projects: Saxony III Residential Roadway, Arterial Pflugerville Parkway and HA5 Preservation: Springbrook, Picadilly Ridge South.

Pfennig Lane Extension E. Pecan St to Wells Branch Parkway

\$600,000

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

\$600,000

This project will construct a new urban four-lane section of roadway from E. of FM 685 to East Pecan Street. Once constructed this will serve as a relief route to FM 685.

Pfluger Farm Lane North Improvements

\$2,350,000

This is one of the identified projects from the bond program approved by Pflugerville voters in November 2020. The three lane roadway extension will allow an alternate route for traffic and provide additional connections for existing City roadways. This Project supports the Comprehensive Plan by providing a Safe, Resilient Infrastructure for our citizens as well as aligns with the Safety, Economic Development, and Infrastructure pillars of the Strategic Plan. This project originated from the 2020 Transportation Master Plan and became part of the CIP FY21.

Pflugerville Pkwy at Grand Avenue Pkwy and Heatherwilde Blvd- Left turn lanes

\$197,000

Highway Safety Improvement Program (HSIP) TxDOTCSJ: 0914-04-367 Pflugerville Pkwy at Grand Avenue Pkwy and Heatherwilde Blvd consisting of positive offset left-turn lanes: The scope of work for the Project consists of preliminary engineering (preliminary design, environmental, utilities, right of way), plans, specifications, and estimates (PS&E) for hazard elimination and safety improvements consisting of positive offset left-turn lanes along Pflugerville Pkwy at Grand Avenue Pkwy and Heatherwilde Blvd. The city will be responsible for engineering, Environmental Assessment and Mitigation, utilities relocation, and right of way for required and 10% of the construction costs. The state of Texas Department of Transportation is responsible for construction.

Picadilly Dr from IH 35 NBFR to Central Commerce Dr - Safety Lighting

\$170,000

Highway Safety Improvement Program (HSIP) TxDOTCSJ: 0914-04-368 at Picadilly Dr from IH 35 NBFR to Central Commerce Dr consisting of hazard elimination and safety improvements, safety lighting: The scope of work for the Project consists of preliminary engineering (preliminary design, environmental, utilities, right of way), plans, specifications, and estimates (PS&E) for hazard elimination and safety improvements consisting of safety lighting of Picadilly Dr from IH 35 NBFR to Central Commerce D. The city will be responsible for engineering, Environmental Assessment and Mitigation, utilities relocation, and right of way for required and 10% of the construction costs. The state of Texas Department of Transportation is responsible for construction.

Picadilly Dr., Central Commerce & Royston

\$11,794,875

Picadilly: Involves widening the existing roadway from the IH-35 northbound frontage road to Central Commerce Drive. Improvements include the addition of curb and gutter, underground stormwater facilities, dedicated pedestrian pathways, intersection turn lane upgrades, and driveway enhancements. The engineering design for these roadway improvements has been finalized. Construction dollars were approved as a part of the 2020 Transportation Bond program.

Commerce: The construction of a three-lane roadway extending from Picadilly Drive to Royston Lane. Planned improvements feature curb and gutter, underground stormwater facilities, dedicated pedestrian pathways, intersection turn lane upgrades, and driveway enhancements. The engineering design for these improvements has been completed. Construction dollars were approved as a part of the 2020 Transportation Bond program.

Royston Lane: Constructing a three-lane roadway from Central Commerce Drive to Grand Avenue Parkway. Planned enhancements include curb and gutter, underground stormwater facilities, dedicated pedestrian pathways, intersection turn lane upgrades, and driveway improvements.

Public Works Complex

\$52,830,940

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 and Public Works services staff, emergency management, and development engineering. The complex will be the central point to house all Public Works departments as well as the various internal service bays for fleet services. This facility will also store all heavy equipment and materials used during normal operations.

Schultz Lane Safety Improvements

\$500,000

A three-lane section with multimodal facilities from AW Grimes to Faber will be completed by development. Faber Lane to City Limits (Monica), a three-lane section with multimodal facilities, will be completed by the City.

SH 45 Frontage Rd

\$715,775

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. Project is currently on hold due to the Toll Revenue Impact fee, will resume upon resolution.

Terrell Lane Extension

\$600,000

This project will construct a new urban three-lane section of roadway from S. of Town Center Drive to E. Pflugerville Parkway.

Traffic Signal Improvement Implementation

\$1,030,000

This is for the design of and future implementation of certain Traffic Signal System Improvement projects. Design and develop plans in a multiphase approach for Signal System Improvements, including Advanced Traffic Management Systems (ATMS); Communication support for ATMS, and various Intelligent Transportation System (ITS) field equipment.

Trail Corridor Study

\$300,000

The 2023 Parks and Recreation Master Plan identified that the department should expand the citywide trail system connections between existing locations. The scope of the Trail Corridor Study would include the entire length from the existing Recreation Center on 400 Immanuel Street, connect to the Downtown East Development, to include the future Recreation Center, and ultimately to Pfluger Park. This Study will explore opportunities and constraints for further developing the active transportation features within the corridor. The study will include an extensive public engagement component, existing conditions analysis, and alternatives development and analysis. The study will identify trail location, amenities, and passive play areas.

Transportation 2020 GO Bond Program Management

\$780,000

General consultant costs for program management.

Weiss Lane Widening

\$1,654,500

Expansion of Weiss Lane from E. Pecan to Pleasanton Parkway from two lanes to four lanes with shared-use paths on both sides. It includes a bridge over Gilleland Creek and intersection improvements at Weiss and Pecan Street. Additional costs may be included in the future as the project progresses through the planning phase.

Wells Point Park Improvements Phase 2

\$1,30,000

This project will replace fencing and upgrade the existing restroom facilities and concession area at Wells Point Park. Lighting will also be added.

Total: \$278,723,796

Water and Wastewater CIP

Itemized Requests for 2026

12-inch Bohls Place Wastewater Interceptor **\$2,275,318**

Design and construct a 12-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.

12-inch Club Wastewater Interceptor **\$1,149,249**

12-inch interceptor connecting the area served by the Club Lift Station to the existing 8-inch interceptor along Wells Branch Parkway. Decommissioning of Club Lift Station after completion of the interceptor.

12-inch Looping Improvements in 794' Pressure Zone **\$1,295,000**

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 **\$3,650,200**

12-inch water lines along Weiss Lane and Kelly Lane, to serve growth and provide looping to the system.

15-inch N. Wilbarger Wastewater Interceptor **\$1,270,855**

A 15-inch wastewater interceptor connecting N. Wilbarger to N. SH 130 interceptor.

15-inch Northwest (NW) Wilbarger Wastewater Line Extension **\$996,153**

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 extension is approximately 1,900 feet in length along the proposed route, however, a potential alignment of Rowe Lane is near this location.

18-inch Gilleland Creek Wastewater Interceptor **\$1,731,418**

18-inch interceptor along Gilleland Creek replacing an existing 12-inch interceptor from Paul Street to Bohls Park.

24-inch Colorado Sands Interceptor (Lakeside Meadows) **\$342,475**

This interceptor includes 8-inch and 24-inch gravity mains in the Wilbarger basin, tying into the existing 24-inch gravity main along Wilbarger Creek flowing to Carmel Lift Station.

27-inch Kelly Lane Wastewater Interceptor **\$2,900,230**

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 the new 27-inch interceptor. Decommissioning of the Kelly Ln, Dunes, Blackhawk, and Falcon Pointe lift stations after completion of the interceptors.

30-inch SH 130 and Pfluger Farm Lane Water Lines **\$2,538,177**

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 & crossing SH 45, providing a means to fill the ground storage tank from the Central Pressure Zone.

30/24-inch State Highway 45 Pump Station Discharge Line **\$8,958,858**

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**\$13,282,921**

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**\$18,500,432**

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 Weiss Lane from Pleasanton Parkway to Via Sorento Way to convert the East Pressure Zone to the new 794' Pressure Zone.

5.0 MGD State Highway 45 Pump Station and 1.25 MGD Ground Storage Tank**\$1,967,644**

A 5.0-MGD pump station and 1.25-MG ground storage tank is in the northwest corner of the intersection of State Highway 130 and State Highway 45 serving the 960' Pressure Zone.

54-inch Wilbarger Wastewater Interceptor**\$12,450,150**

54-inch interceptor in the southern portion of the Wilbarger Basin.

6.0 Wilbarger Wastewater Treatment Plant**\$90,487,372**

Design and construct wastewater treatment plant that will serve the Wilbarger Basin.

Boulder Ridge Lift Station Rehabilitation and Expansion and 8-inch Force Main**\$1,704,537**

Expansion and rehabilitation of the Boulder Ridge Lift Station from a firm capacity of .33 MGD to .6 MGD. Install a permanent power generator. The need for an 8-inch force main conveying wastewater from the Boulder Ridge lift station along Boulder Drive (private drive) to an existing manhole at the west terminus south of Gilleland Creek was discovered during preliminary engineering of the lift station.

Clearwell 1 Rehabilitation**\$72,944**

Interior and exterior rehabilitation of ClearWell #1 at the Surface Water Treatment Plant.

Cottonwood West Force Main and Lift Station**\$4,237,910**

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**\$100,000**

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**\$7,696,530**

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**\$202,024**

Rehabilitation of the interior and exterior of the Pfennig Lane drinking water ground storage tanks.

Reclaimed Waterline along Weiss Lane**\$1,275,713**

This project includes approximately 14,000 LF of 10" reclaimed waterline to serve the Lake Pflugerville Park, Verona Park, and large volume commercial customers reclaimed water.

Reclaimed Waterline to 1849 Park**\$3,474,994**

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 Saxony, Bohls Place and Gatlinburg.

Secondary Colorado River Raw Water Line**\$76,431,896**

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 Saxony, Bohls Place and Gatlinburg.

Upper New Sweden Interceptor**\$900,000**

This interceptor includes 18-inch, 21-inch, 27-inch, 33-inch, and 36-inch gravity mains in the Cottonwood West basin.

Water Line Rehabilitation - Gatlinburg and Pflugerville Estates**\$8,299,397**

This project will replace existing asbestos-cement pipe that is present in the Pflugerville Estates and Gatlinburg neighborhoods. Existing asbestos-cement pipe will be abandoned in place to protect staff safety and avoid contact with hazardous material.

Water Treatment Plant Expansion to 30MGD & Pump Station at WTP**\$12,631,765**

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 MGD to 24 MGD. Parallel 36-inch transmission mains from the Lake Pump Station to the WTP and from the High Service Pump Station to Weiss Lane are included to provide adequate transmission capacity. Build a pump station at the Water Treatment Plant to serve a new pressure Zone.

Total: \$283,624,162

DEBT

Government-Wide Debt Overview

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

Over the past several years, the City has pursued non-traditional financing solutions, especially for utility revenue debt, that 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, facilities, water and wastewater infrastructure, and other major infrastructure projects are often financed by bonds. This funding mechanism allows payment for infrastructure improvements to be made over multiple years, spread over the life of the improvement.

CITY'S CURRENT BOND RATINGS

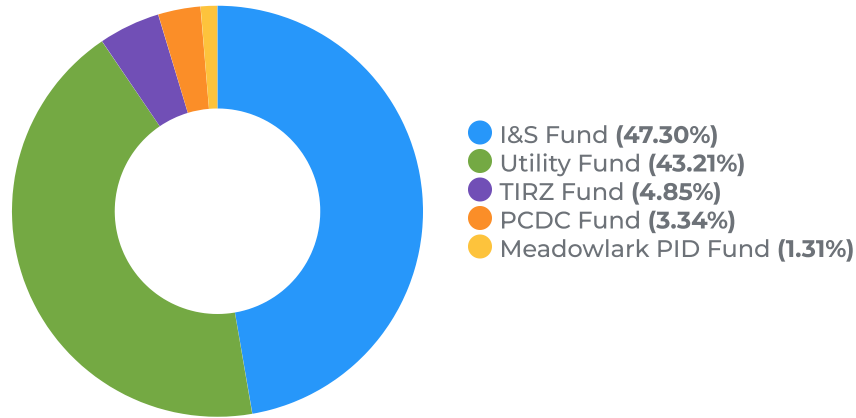
	Rating
<u>Certificate of Obligation Bonds & Limited Tax Bonds (2025)</u>	
Kroll	AA+
S&P Global	AA+
<u>Utility System Revenue Bond (2025)</u>	
S&P Global (2025)	A

LEGAL DEBT LIMIT

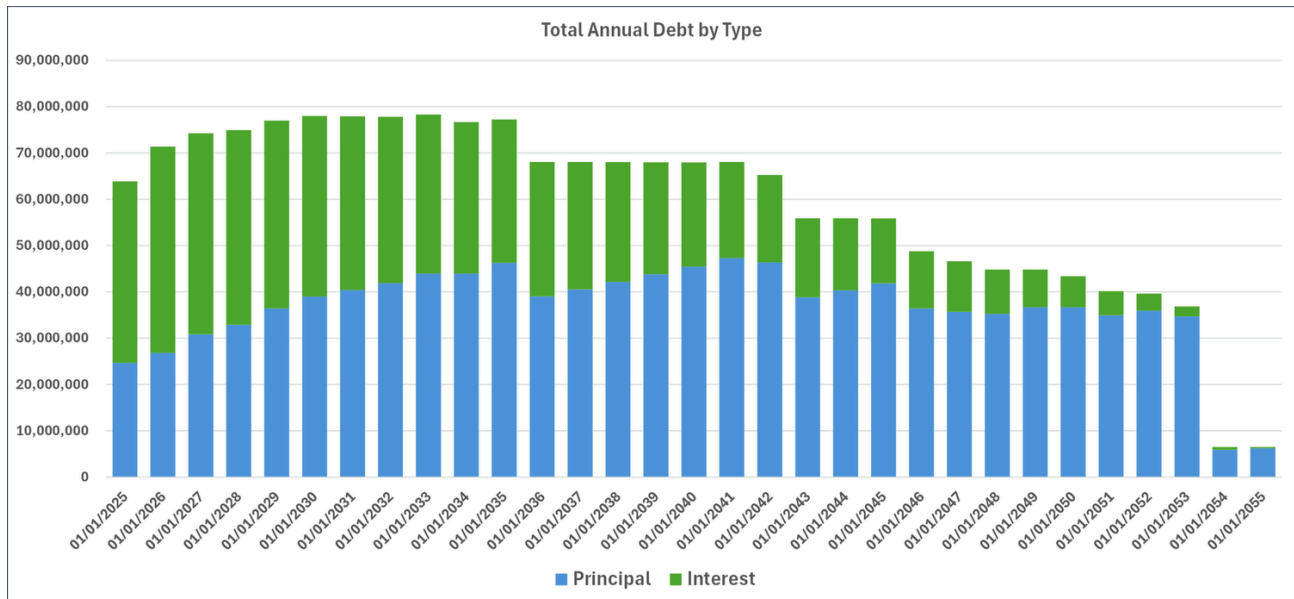
Taxable Assessed Valuation (including TIRZ)	\$12,486,047,223
Constitutional Limit	2.50% of assessed value
Tax Rate to achieve Maximum Tax Revenue	\$2.50 per \$100 valuation
Tax Rate for FY26	\$0.5346 per \$100 valuation
Available unused Maximum Tax Rate	1.9654% of assessed valuation

The total debt obligation as of September 30, 2025, is \$2,035,418,370 with \$1,147,240,425 self-supported through utility rates, TIRZ property tax, and funding provided from 4B sales tax through Pflugerville Community Development Corporation.

Total Debt by Fund



Total Annual Debt by Type



Total Debt Service

FYE 9/30	Principal		Interest		TOTAL
2025	\$	24,690,000	\$	43,606,850	\$ 68,296,850
2026		26,610,000		49,379,598	75,989,598
2027		32,923,085		48,229,723	81,152,809
2028		35,064,336		46,768,386	81,832,722
2029		38,667,286		45,244,876	83,912,161
2030		41,327,672		43,568,094	84,895,765
2031		42,860,813		41,963,889	84,824,702
2032		44,437,043		40,295,188	84,732,230
2033		46,596,710		38,614,909	85,211,619
2034		46,760,176		36,828,776	83,588,952
2035		49,162,821		34,993,617	84,156,438
2036		42,015,040		32,953,478	74,968,518
2037		43,702,243		31,244,439	74,946,682
2038		45,444,859		29,468,501	74,913,360
2039		47,233,339		27,651,453	74,884,791
2040		49,023,147		25,827,921	74,851,068
2041		51,014,774		23,935,139	74,949,913
2042		50,208,724		21,923,725	72,132,450
2043		42,875,531		19,932,398	62,807,929
2044		44,540,745		18,233,208	62,773,954
2045		46,244,945		16,504,399	62,749,345
2046		40,993,732		14,660,892	55,654,624
2047		40,437,733		13,066,752	53,504,485
2048		40,242,603		11,470,157	51,712,760
2049		41,839,024		9,872,280	51,711,304
2050		42,077,709		8,206,133	50,283,842
2051		40,579,401		6,445,349	47,024,749
2052		41,774,873		4,724,797	46,499,670
2053		40,799,935		2,938,159	43,738,094
2054		12,208,210		1,149,271	13,357,481
2055		12,771,802		587,703	13,359,505
Total	\$	1,245,128,311	\$	790,290,059	\$ 2,035,418,370

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.

<u>Description</u>	<u>Restricted by:</u>	<u>FY26 Beginning Amount</u>	<u>FY26 Ending Amount</u>
Regional Detention	Developer Fee	\$156,807	\$156,807
Dedicated Parkland	Unified Development Code	\$1,002,393	\$1,002,393
Traffic Impact Analysis (TIA)	Unified Development Code	\$13,046,831	\$5,246,831
Sidewalk	Unified Development Code	\$800,312	\$650,312
Tree Fund	Unified Development Code	\$1,061,686	\$811,686
Travis Co.-Pflugerville Pkwy.	Interlocal Agreement	\$480,260	\$-0-
Lakeside MUD #5	Development Agreement	\$420,686	\$-0-
	TOTAL	\$16,968,975	\$7,868,029

Authorized Purchasing List

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

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

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

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

Department	Vendor	Contract Description	FY26 Amount
Building	Bureau Veritas	Building Plan Review and Inspections	\$ 500,000
Finance	Travis Central Appraisal Dist.	TCAD Appraisal Fee	\$ 350,000
GIS	Trimble	CityWorks Permitting and Asset Management software	\$ 149,500
IT	SHI	Microsoft Enterprise Agreement	\$ 240,000
IT	Tyler Technologies	ERP	\$ 220,000
IT	Spillman	CAD/RMS Software Maintenance	\$ 151,000
Streets	Earthwroks Landscape and Maintenance	Citywide Mowing	\$559,567
Streets	TRP Construction Group, LLC	Roadway Striping Services	\$150,000
Streets	Fidis Solutions Group, LLC	Sidewalk Removal & Replacement Services	\$180,000
Streets	Austin Traffic Signal Construction Company, INC.	Traffic Signal Maintenance	\$381,475
Streets	Andale Construction, INC.	Pavement Maintenance Program	\$464,536
P&DS	Freese and Nichols	UDC Update	\$350,000
Parks & Recreation	Ryan Sanders Sports Services, LLC	Wells Point Park Field Maintenance Contract	\$ 128,000
Parks & Recreation	Ryan Sanders Sports Services, LLC	Groundskeeping Services and Sports turf maintenance	\$ 165,000
Parks & Recreation	Double Eagle Entertainment (DAMON C. BEIERLE)	Sound, entertainment management and production services	\$ 135,000
Parks & Recreation	Ryan Sanders Sports Services, LLC	Field Mowing Contract	\$ 182,070
Parks & Recreation	Boss Lady Mobile Laundry & Cleaning LLC	Park Janitorial Services	\$ 191,540
Police	Motorola Solutions	Motorola FLEX - Computer Automated Dispatch and Records Management System	\$ 151,000
Police	Axon Enterprise Inc	Axon In-Car Camera Systems	\$ 264,500
Police	Axon Enterprise Inc	Axon Body Worn Camera plan	\$ 252,041
Police	Motorola Solutions	Motorola Handheld Police Radio Lease Payment	\$ 357,654
Police	Travis County Emergency Services	Regional Radio ILA Operation & Maintenance	\$ 100,000
Utility Services	Williams Scotsman	Construction Trailer Lease	\$ 173,000
Utility Services	Freese and Nichols	Engineering Design Manual - Part 2	\$ 125,000
Water Distribution	Core & Main	Annual Meters Purchase	\$ 325,000
Water Distribution	Lower Colorado River Authority	Raw Water Purchases	\$ 2,800,000
WW Treatment	Wastewater Transport Services/Sheridan Environ.	Annual Sludge Hauling	\$ 1,250,000
WW Treatment	Aquatech Laboratory Services	Third Party NELAC Laboratory Services	\$ 175,000

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 throughout the year and estimates are adjusted as needed.



Fees – These revenues are generated from the assessment of tap fees. These fees, assessed for both Water and Wastewater, are intended to recover the cost of installing new water and wastewater taps. This also includes water and wastewater impact fees.

Transfers – A transfer from impact fees to the Utility Fund is budgeted to cover a portion of the debt service and capital project expenditures for the fiscal year. Impact fees are charged to new development and are to be used for the future expansion of water and wastewater facilities.

All Funds

Bond Proceeds – Proceeds from debt issued to fund capital projects or refund prior debt issues.

Interest – Idle funds are prudently invested in various instruments allowed under the adopted City Investment Policy (see Reference section). Interest is projected based on the prior year 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 which apply to both the General and Utility Funds.

Personnel – Accounts for each department's salaries, benefits and related expenditures, such as overtime, employee insurance, Social Security and Medicare taxes, and the City's portion of retirement contributions.

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

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

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

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

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

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

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

Debt Service – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule. The Utility Fund debt is reported within each department budget because the debt can be attributed to each of the various utility functions. The General Fund debt is not attributed to individual departments and is maintained in a separate debt service fund. A separate Debt Service section later in this document provides additional details on the debt service of each fund.

Capital Outlay – Expenditures that will result in the acquisition of or addition to fixed assets and 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

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

Police Department

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

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

Development Services

FEE DESCRIPTION	FEE
A. Notification	
1. Newspaper Notice ^{1,12}	\$300.00 per Application
2. Mail Notice	\$2.00 per Property Owner Receiving notice
3. Sign	\$25.00 per Street Frontage
4. Zoning Notification After Postponement ¹	\$250.00
B. Legal	
1. Legal Fee	\$250.00 per Application
2. Legal Lot Determination	\$300.00 per Request
C. License Agreement	\$750.00 per Agreement (additional Legal fee required \$1,000.00)
1. Recordation of License Agreement	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.
D. Development Agreement	
1. Development Agreement Application ^{1,16}	\$3,500 (includes 5 hours of staff meetings, plus \$5,000 escrow) Staff/consultant time in excess of 5 hours will be charged to the escrow + 10% for staff time. An additional \$5,000 escrow is required each time the amount is expended.
2. Legal Review ¹	\$10,000.00 Deposit (additional required if exceeded) \$2,000 (includes 5 hours of staff meetings, plus \$5,000 escrow) Staff/consultant time in excess of 5 hours will be charged to the escrow + 10% for staff time. An additional \$5,000 escrow is required each time the amount is expended.
3. Minor Amendment Application ^{1,16}	
E. Zoning and Land Use	
1. Rezoning Application	
a. 5 Acres or Less ^{1,16}	\$500.00 per Application
b. Greater than 5 Acres to 10 Acres ^{1,16}	\$1,000.00 per Application
c. Greater than 10 Acres ^{1,16}	\$2,500.00 per Application
2. Rezoning to PUD Application	
a. Minimum Size Waiver ^{1,2,16}	\$200.00 per Application
b. Less than 50 Acres ^{1,2,16}	\$2,500.00 per Application
c. 50 Acres or Greater ^{1,2,16}	\$5,000.00 per Application
d. Amendment to Existing PUD ^{1,2,16}	\$1,000.00 per Amendment
e. Fire Marshal Review Fee ^{1,2,16}	\$200.00 per PUD Application
3. Specific Use Permit	
a. 5 Acres or Less ^{1,16}	\$750.00 per Permit
b. Greater than 5 Acres to 10 Acres ^{1,16}	\$1,250.00 per Permit
c. Greater than 10 Acres ^{1,16}	\$2,500.00 per Permit
4. Comprehensive Plan Amendment – Future Land Use Map ^{1,16}	\$500.00 per Amendment
5. Text Amendment – Applicant Initiated ¹	\$500.00 per Amendment
6. Zoning Verification Letter ^{1,3}	\$50.00 per Letter
7. Certificate of Non-Conformity ^{1,2,16}	\$200.00
F. Subdivision	
1. Preliminary Plan	
a. Standard Review ^{1,16}	\$1,000.00 + \$30.00 per lot

b. Expedited Review ^{1,16}	\$2,000.00 + \$50.00 per lot
c. Review Beyond 3 Review Cycles ^{1,4,16}	\$250.00 per Additional Review Cycle
2. Revised Preliminary Plan	
a. Standard Review ^{1,5,16}	\$30.00 per Affected Lot (minimum of \$500.00)
b. Expedited Review ^{1,5,16}	\$50.00 per Affected Lot (minimum of \$1,000.00)
c. Review Beyond 3 Review Cycles ^{1,5,16}	\$500.00 per Additional Review Cycle
3. Construction (Public Infrastructure) Plan	
a. Minor - 20 or Fewer Plan Sheets ^{1,16}	\$2,500.00
b. Major - More than 20 Plan Sheets ^{1,16}	\$4,500.00
c. Review Beyond 3 Review Cycles ^{1,4,16}	\$250.00 per Additional Review Cycle
d. Revision to Approved Plan Set ^{1,16}	\$100.00 per revision sheet
e. Utility Connection only ^{1,16}	\$350.00 per application submitted
f. Permit Extension Request	\$1,000 per request
4. Public Improvement Inspections	
a. Minor - 20 or Fewer Plan Sheets ^{1,16}	\$150.00 per plan sheet
b. Major - More than 20 Plan Sheets ^{1,16}	\$300.00 per plan sheet
c. Utility Connection Only ^{1,16}	\$300.00
d. Construction Re-Inspection ¹	\$150.00 per Inspection
e. Service Extension Request ^{1,16}	\$250.00 plus \$2,500.00 escrow
5. Right-of-Way (ROW)	
a. Standard Local ROW Application ^{1,16}	\$400.00 per Application
b. Network Nodes Application ¹	\$500.00 per Application
c. Network Nodes Annual Fee ¹	\$250.00 per Network Node
d. Node Support Pole Application ¹	\$1,000.00 per Application
e. Transfer Facilities Application ¹	\$100.00 per Facility
f. Transfer Facility Rental ¹	\$28.00 per Month per Node
g. Collocation of Network Nodes on Service Pole ¹	\$20.00 per Year per Service Pole
h. Damage to Known ROW Utilities Fee ¹	\$2,000.00 per Incident + Cost of Repair
i. ROW Work without Permit Fee ¹	\$2,000.00
6. Final Plat	
a. Standard ^{1,7,8}	\$1,000.00 + \$30.00 per lot
b. Expedited ^{1,7,8}	\$2,000.00 + \$50.00 per lot
c. If Public Hearing is Required ^{1,7,8}	\$250.00 in Addition to Regular Plat Fee
d. Review Beyond 3 Review Cycles ^{1,4,7,8}	\$250.00 per Additional Review Cycle
7. Subdivision Variance ^{1,16}	\$200.00 per Variance (minimum of \$500.00)
8. Fire Marshal Fees ¹	\$200.00 per Preliminary Plan Approval
9. GIS Digitizing Fee ¹	\$25.00 per Application

G. Site Development

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

H. Site Disturbance (May Include Tree Removal)



1. 5 Acres or less ¹	\$500.00 per Permit
2. Greater than 5 Acres to 10 Acres ¹	\$1,000.00 per Permit
3. Greater than 10 Acres ¹	\$1,250.00 per Permit
4. Tree Removal Only ¹	\$100.00 per Permit
5. Disturbance Permits with Floodplain Reclamation	Permit fee, plus \$2,500.00
6. Disturbance Permit Inspection Fee	\$500.00
I. Traffic Impact Analysis (TIA) Review	
1. 2,000 to 5,000 Trips ¹	\$1,500.00 per Review
2. 5,001 to 10,000 Trips ¹	\$2,400.00 per Review
3. 10,001 to 15,000 Trips ¹	\$3,300.00 per Review
4. 15,001 or More Trips ¹	\$3,700.00 per Review
5. TIA Revision ¹	\$½ Current TIA Rate
J. Miscellaneous Development Fees	
1. Fire Hydrant Flow Test ¹	\$150.00 per Test
2. Vacation Subdivision Plat ^{1,8}	\$250.00 per Application
3. Vacation of Easement or Public Right-of-Way ^{1,7,8}	\$500.00 plus legal fee
4. Recordation of Easements by Separate Instrument ^{1,7}	Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule. Applicant shall be responsible for any recordation fees per the County's Recordation Fee Schedule.
5. Recordation of Development Agreement ^{1,7}	Minimum \$275.00 per Request; \$125.00 per Each Additional Request
6. Board of Adjustment (Appeals, Variances, Special Exceptions) ^{1,7,16}	Varies, please contact the Engineering Department
7. Warranty Bond ¹	\$10,000.00 per Application
8. Special Purpose District Application ^{1,16}	\$100.00 per Application
9. Temporary Use Permit ¹	\$2,500, with required \$5,000 legal escrow
10. Vested Rights Determination	\$2,500.00 legal escrow
11. Roadway Impact Fee Credit Agreement	Professional Services Recovery Fee: If an outside consultant is required for an applicant's project, the applicant is required to pay the estimated fee for such service prior to such service being conducted.
12. Professional Services Recovery Fee	\$150.00
13. Site Registration Fee (Food Truck) ¹	\$500.00
14. Annexation Fee ^{1,2}	\$2,000.00
15. Extra-Territorial Jurisdiction (ETJ) Release Fee ^{1,2}	
K. Meter and Tap Inspection	
1. Water Meter Installation and Inspection	
a. 5/8" x 3/4" Meters	\$425.00 per Meter
b. 3/4" Meters	\$545.00 per Meter
c. 1" Meters	\$685.00 per Meter
d. 1 ½" Meters	\$1,050.00 per Meter
e. 2" Meters	\$1,250.00 per Meter
f. Meters Greater Than 2"	\$150.00 per Meter; Developer to Provide Meter
2. Wastewater Inspection	\$250.00 per Tap
L. New Residential Building Fees	
1. Single Family Dwelling ¹	\$0.40 per Sq/Ft
a. Electrical ¹	\$80.00 per Dwelling
b. Plumbing ¹	\$80.00 per Dwelling
c. Mechanical ¹	\$80.00 per Dwelling
2. Duplex ¹	\$0.42 per Sq/Ft
a. Electrical ¹	\$80.00 per Dwelling

b. Plumbing ¹	\$80.00 per Dwelling
c. Mechanical ¹	\$80.00 per Dwelling
3. Townhome ¹	\$0.60 per Sq/Ft
a. Electrical ¹	\$80.00 per Dwelling
b. Plumbing ¹	\$80.00 per Dwelling
c. Mechanical ¹	\$80.00 per Dwelling

M. New Commercial Building Fees

1. Apartments/Hotels ¹	\$700.00 Flat Fee + \$0.06 per Sq/Ft
a. Electrical ¹	\$30.00 per Unit
b. Plumbing ¹	\$30.00 per Unit
c. Mechanical ¹	\$30.00 per Unit
2. Apartments/Hotels ¹	\$1,400.00 Flat Fee + \$0.20 per Sq/Ft
a. Electrical ¹	\$60.00 per Unit
b. Plumbing ¹	\$60.00 per Unit
c. Mechanical ¹	\$60.00 per Unit
3. New and Finish Out	
a. 1 to 500 Sq/Ft ¹	\$266.00 Flat Fee
b. 501 to 2,500 Sq/Ft ¹	\$600.00 Flat Fee
c. 2,501 to 5,000 Sq/Ft ¹	\$1,200.00 Flat Fee
d. Greater than 5,000 Sq/Ft ¹	\$1,200.00 Flat Fee + \$0.20 per Sq/Ft > 5,000 Sq/Ft
4. Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. 1-2,500 Sq/Ft ¹	\$250.00 Flat Fee
b. 2,501-5,000 Sq/Ft ¹	\$750.00 Flat Fee
c. Greater than 5,000 Sq/Ft ¹	\$1,000.00 Flat Fee + \$0.03 per Sq/Ft > 5,000 Sq/Ft

N. Miscellaneous Residential Building Fees

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

O. Miscellaneous Commercial Building Fees

1. Signs ¹	\$100.00 per Permit
2. Master Signage Plan (Application) ¹	\$100.00 per Application
3. Common Signage Plan (Application) ¹	\$100.00 per Application
4. Temporary Sign ¹	\$30.00 per Permit

5. Certificate of Occupancy ¹	\$100.00 per Certificate \$100.00 per initial TCO
a. Temporary Certificate of Occupancy (TCO) ¹	\$250.00 per first TCO Renewal Double the previous amount for the third/thereafter
6. Commercial Stand Alone: Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. Alteration Level 1 ^{1,11}	\$200.00 per Type
b. Alteration Level 2 ^{1,11}	\$325.00 per Type
c. Alteration Level 3 ^{1,11}	Dependent upon Sq/Ft and Subject to New Commercial Rates
7. Site Utility Installation: Water, Wastewater, and Storm Drain	
a. 1 to 2,500 LFt ¹	\$250.00 per Type
b. 2,501 to 5,000 LFt ¹	\$500.00 per Type
c. Over 5,000 LFt ¹	\$750.00 per Type
8. Re-Inspection ¹	\$100.00 per Inspection
9. Same Day Building Final Re-Inspection	\$500.00
10. Irrigation ¹	\$100.00
11. Temporary Noise Permit: Special Events and Music Venue ¹	\$50.00 per application
12. Temporary Noise Permit: Construction ¹	\$100.00 per occurrence
P. Building Plan Review	
1. New Residential Units ¹²	\$140.00 per Plan
2. Miscellaneous Residential (Remodels, Pools, Additions, Solar, Etc.) ¹²	\$40.00 per Plan
3. Miscellaneous Commercial (Remodels, Pools, Additions, Solar, Etc.) ¹²	\$100.00 per Plan
4. Residential Revisions ¹²	\$75.00 per Plan
5. Signs ¹²	\$100.00 per Plan
6. Irrigation ¹²	\$30.00 per Plan / \$100.00 per Plan for Commercial
7. New Commercial ¹²	Fees for new commercial building plan reviews will be the actual costs assessed to the City by a third-party entity that provides those services to the City.
8. Fire Plan Review ¹²	\$0.05 per Sq/Ft
9. Commercial Plan Revision ^{12,13}	\$200.00 per revision
10. Residential Architectural Review ¹	\$50.00 per home type in master set
Q. Miscellaneous Permit, Inspection, and Occupancy Fees	
1. Health Inspections ¹	Please see the City of Austin fee schedule for current rates.
2. Commencing Work without Required Permit ¹	Double the cost of the applicable permit fee.
3. Improperly Requested/Missed Inspection ¹	\$200.00 per Inspection
4. Occupancy without Certificate of Occupancy ^{1,14}	\$100.00 per Day of unauthorized occupancy
5. Demolition Permit ^{1,15}	\$50.00 per Application
6. Reactivation Fee ¹	Double Original Permit Fee
7. Construction Trailer ¹	\$100.00
R. Appeals	\$50.00 per requirement, decision, or determination appealed (minimum of \$200.00)
S. Other	
1. Comprehensive Plan Hard Copy (Free online)	\$50.00 per Request

T. Unified Development Code

1. Parkland Related Fees

Calculation found in Subchapter 14 of the UDC

2. Tree Mitigation

Calculation found in Subchapter 12 of the UDC

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

Pflugerville Animal Welfare Services (PAWS)

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

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

Miscellaneous

FEE DESCRIPTION	FEE
A. Banner Installation (Streets & Drainage)	\$160 per Banner Installation
B. Coin-Operated Machines	\$15.00 Annually
C. Trademark Agreement	\$25.00/year/agreement Fees will be charged to customers to the extent permitted by law not to exceed 10 percent.
D. Payment Processing Fees	
E. Naming and Renaming Application Fee	Excluded from fees - Library and Recycling Center \$50.00

Parks and Recreation

FEE DESCRIPTION ¹	FEE
A. Park Reservation Fees²	
1. Lake Pflugerville Park	
a. Lake Pflugerville Pavilion - Full Day	\$300.00 from 10:00 A.M – 8:00 P.M.
2. Gilleland Creek Park	
a. Gilleland Creek Pavilion - Full Day	\$300.00 from from 10:00 A.M – 9:00 P.M
3. Windermere Park	
a. Windermere Clubhouse	\$250.00 from from 10:00 A.M – 9:00 P.M
4. Heritage Park	
a. Green Red Barn	\$500.00 from 10:00 A.M – 9:00 P.M.
5. Pfluger Park	
a. Pfluger Grove - Full Day	\$125.00 from 10:00 A.M – 9:00 P.M.
6. Stone Hill Park	
a. Stone Hill Pavilion – Full Day	\$200.00 from 10:00 A.M – 9:00 P.M.
7. Pfennig Park	
a. Pfennig Soccer Field	\$20.00 per Hour
8. Well Point Park ³	
a. Wells Point Soccer (11v11)	Non Peak \$30.00 per hour / Peak \$45.00 per hour
b. Wells Point Soccer (7v7)	Non Peak \$25.00 per hour/ Peak \$38.00 per hour
c. Wells Point Soccer (5v5)	Non Peak \$20.00 per hour/ Peak \$30.00 per hour
9. 1849 Park ³	
a. Soccer Field Rental	Non-Peak \$40.00 per hour / Peak \$60.00 per hour
b. Soccer Pod (Two Fields) Rental	Non-Peak \$80.00 per hour / Peak \$120.00 per hour
c. Football Field Rental	Non-Peak \$40.00 per hour / Peak \$60.00 per hour
d. Baseball Field Rental	Non-Peak \$40.00 per hour / Peak \$60.00 per hour
e. Softball Field Rental	Non-Peak \$40.00 per hour / Peak \$60.00 per hour
10. Athletic Administration ⁷	
a. Tournament Rental Fee	Varies per licensing agreement approved by Council.
b. Field Preparation Fee ¹⁰	\$100.00 per Hour
c. Excess Field Allocation Hours Fee	\$80.00 per Hour (when organizations exceed the 30 hours allocated)
d. Field Lights	\$25.00 per Hour
e. Lock Penalty – 1	\$100.00 per Incident per Contract
f. Lock Penalty – 2	\$250.00 per Incident per Contract
g. Lock Penalty – 3	\$500.00 per Incident per Contract
h. Lock Penalty – 4	\$750.00 per Incident per Contract
i. Lock Penalty – 5 +	\$1,000.00 per Incident per Contract
j. Football, Baseball, and Softball Score Board Remote Replacement	\$500.00 per Replacement Remote
k. Facility Rental Deposit	50% Cost per rental period
B. Recreation Center Fees²	
1. Residents and Local Non-Profits	
a. Meeting Room	\$10.00 per Use (up to 3 hours)
b. Multi-Purpose Room A	\$10.00 per Use (up to 3 hours)
c. ½ Court	\$60.00 per Hour

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

C. Aquatic Fees²

1. Gilleland Creek Pool	
a. Adult Admission (18 yrs. to 54 yrs.)	\$4.00 per Day
b. Child Admission (3 yrs. to 17 yrs.)	\$2.00 per Day
c. Senior Admission (55 yrs. and older)	\$2.00 per Day
d. Military Admission	\$2.00 per Day
e. Table Reservation – Half Day	\$25.00 per Reservation
f. Table Reservation – Full Day	\$50.00 per Reservation
2. Scott Mentzer Pool	
a. Adult Admission (18 yrs. to 54 yrs.)	\$5.00 per Day
b. Child Admission (3 yrs. to 17 yrs.)	\$2.00 per Day
c. Senior Admission (55 yrs. and older)	\$2.00 per Day
d. Military Admission	\$2.00 per Day
e. Table Reservation – Half Day	\$25.00 per Reservation
f. Table Reservation – Full Day	\$50.00 per Reservation

g. Family Season Pass	\$250.00 Annually
h. Scott Mentzer Pool	\$350.00 per 2-Hour Session
3. Swim Practice and Swim Meet	
a. Swim Practice Facility	\$8.00 per lane (per hour)
b. Swim Practice Lifeguard	\$15.00 per hour
c. Swim Meet Facility	\$10.00 per lane (per hour)
d. Swim Meet Lifeguard	\$15.00 per hour
4. Pool Pass	
a. Lap Swim Pass	\$30.00 per 10 passes
b. Annual Lap Swim Pass	\$250.00 Annually
c. Lap Swim Annual Pass Add-on	\$250.00 per Year
d. Family Season pass - All Facilities	\$400.00 Annually
e. Individual Youth Season Pass (3 yrs. to 17 yrs.) - All Facilities	\$35.00 Annually
f. Individual Adult Season Pass (18 yrs. to 54 yrs.) - All Facilities	\$50.00 Annually
g. Individual Senior Season Pass (55 yrs. and older) - All Facilities	\$35.00 Annually
h. Individual Military Season Pass - All Facilities	\$35.00 Annually
5. Aquatics Programs	Varies. Please see the Parks Program Guide for more information.
D. Recreation Programs	
1. Seniors (55 yrs. and older)	
a. 0-20 Mile Senior Trip	\$5.00 per Trip
b. 21-40 Mile Senior Trip	\$10.00 per Trip
c. 41-60 Mile Senior Trip	\$15.00 per Trip
d. 61-80 Mile Senior Trip	\$20.00 per Trip
e. 81-100 Mile Senior Trip	\$25.00 per Trip
f. 100+ Mile Senior Trip	\$30.00 per Trip
g. Senior Programs ⁵	Varies. Please see the Parks Program Guide for more information.
h. Senior Game Pass	\$15.00 Annually
2. Recreation Programs	
a. Recreation Classes	Varies. Please see the Parks Program Guide for more information.
b. Catered Luncheons	Varies per Person
E. Special Events	
1. City Events	
a. Gate/Admission Fee ⁸	Varies Per Event
b. Single Booth ⁶	\$25.00 to \$350.00 per Booth
c. Double Booth ⁶	\$50.00 to \$750.00 per Booth
2. Permits	
a. City of Austin Temporary Food Permit	Please see the City of Austin fee schedule for the current rate.
b. Special Event Permit Application	\$50.00 per Application
c. Special Event Permit Land Use Agreement	Varies per licensing agreement approved by Council.
d. Stage Rental Fee - For-Profit	\$2,000.00 for 12 Hours
e. Stage Rental Fee - Non-Profit	\$1,000.00 for 12 Hours
f. Event Impact Fee	\$1.00 per Participant
g. Athletic Permit	\$200.00 per Event
h. Special Event Portable Restrooms	Market Price (1 per every 500 Attendees)
F. Community Services	
1. Adopt-a Program	
a. Residents and Local Non-Profits	\$25.00 per Year

b. Private & Commercial (Organizations, Non-Residents, Outside Non-Profits) \$100.00 per Year

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

Utility

FEE DESCRIPTION

FEE

A. New Account

Resident - \$30.00
Commerical - \$50.00

B. Transfer Account

\$25.00

C. Disconnect Service for Non Payment

\$25.00

D. Reinstate Service (due to Non Payment)

\$25.00

E. Trip Fee

\$25.00

F. Water Meter Tampering

\$1000.00 + Cost of Materials to Repair

G. Meter Re-Read & Leak Check

\$25.00

H. Pressure Check

\$25.00

I. Meter Data Log

\$25.00

J. Meter Test

1. Meters up to 1 Inch

\$50 + Cost of test

2. Meters greater than 1 Inch

Varies. Please contact Public Works for more information.

K. After-Hours Fee

No Charge for Emergency Call-Out

L. New Meter Install Expedite Fee

\$500.00

M. Easement Encroachment Fee

\$1,000.00

1. If any service is requested the same day, there is an additional \$50 fee applied. If multiple services are provided in the same visit, only one same-day fee applied. Same-day service must be requested by 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	\$50.00 per Meter
b. 3/4" meter	\$85.00 per Meter
c. 1" meter	\$135.00 per Meter
d. 1 1/2" meter	\$165.00 per Meter
e. 2" meter	\$335.00 per Meter
f. 3" meter	\$1,065.00 per Meter
g. 4" Compound	\$1,665.00 per Meter
h. 4" Combination	\$2,101.50 per Meter
i. 6" Compound	\$3,335.00 per Meter
j. 6" Combination	\$4,801.50 per Meter
k. 8" Combination	\$9,335.00 per Meter
l. 10" Combination	\$13,198.50 per Meter
m. 12" meter	\$24,000.00 per Meter
2. Volume Charge	
a. 0 – 3,000 Gallons	\$6.95 per 1,000 Gallons
b. 3,001 – 10,000 Gallons	\$8.70 per 1,000 Gallons
c. 10,001 – 25,000 Gallons	\$10.90 per 1,000 Gallons
d. 25,001 Gallons and Over	\$13.60 per 1,000 Gallons
3. Volume Charge for Construction / Fire Hydrant Meters or Bulk Water	\$12.50 per 1,000 Gallons
B. Reclaimed Water	\$3.00 per 1,000 gallons
C. Retail Wastewater Rates	
1. Monthly Base Charge	\$65.00 per Meter
2. Volume Charge	\$6.50 per 1,000 Gallons
3. New customer/Non-waster customer	Monthly base charge plus volume charge per 1,000 gallons based on Citywide winter average
D. Wholesale Wastewater Rates	\$57.75 per LUE per month
E. Special Charges	
1. Returned Payment Fee	\$30.00 per Returned Payment
2. Delinquent Customer Account	Any customer account that is delinquent will incur a 10% per month penalty charge on all accrued and unpaid charges.
F. Deposits	
1. Service Type	
a. Solid Waste Only	\$25.00
b. Wastewater Only	\$50.00
c. Water Only	\$125.00
d. Any Combination	\$125.00
e. Construction/Fire Hydrant	\$4,000.00
G. Industrial Pretreatment Fee	
1. Biochemical Oxygen Demand (BOD)	\$0.27/lb. greater than 250 mg/L.
2. Chemical Oxygen Demand (COD)	\$0.15/lb. greater than 450 mg/L.
3. Total Suspended Solids (TSS)	\$0.19/lb. greater than 250 mg/L.
4. Total Kjeldahl Nitrogen (TKN)	\$0.65/lb. greater than 50 mg/L.
5. Total Phosphorus (TP)	\$1.95/lb. greater than 8 mg/L.

H. Pretreatment

1. Resample Fees (Industrial/F.O.G.)	
a. Resample	\$150.00 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

1. The City will charge every retail utility customer the City water rates, which include the Monthly Base Charge and the Volume Charge as set forth in this section.
2. In the event of a catastrophic water leak by a residential water customer, the City may allow credit to the customer's bill under the following circumstances. A minimum usage of 40,000 gallons more than the same month of the prior year's usage will make the customer eligible for consideration of a credit to the customer's account. The average usage for the previous twelve months will be used as a basis for crediting the excess usage billed. Customers must fill out the catastrophic water leak credit request application within 90 days of the repair. The Catastrophic Water Leak Credit Request can be found on the City's website. <https://www.pflugervilletx.gov/751/Catastrophic-Water-Leak-Credit-Request>



Customers who have been notified of a leak but have not repaired it within 15 days of notification will not qualify for the credit. Customers are eligible for only one credit per account location and customer in any three-year period.

3. Rates for larger sized meters are subject to a separate agreement with the City.
4. The City will charge every retail utility customer served by the City wastewater rates that include the Monthly Base Charge and the Volume Charge as set forth in this section.
5. The quantity of wastewater used to calculate the volume charge for wastewater will be determined as follows:
 - Residential Customers: Each March, the City will determine each customer's water usage during the preceding November, December, January, and February and calculate the average of the three (3) lowest water usage months during that period. The average will be used to calculate the customer's volume charges until next March, when the average will be recalculated. For customers that do not receive water service from the City, the quantity of wastewater used to calculate the monthly bill will be determined by calculating the city's average usage for residential customers during the preceding November, December, January and February.
 - Non-Residential Customers: The City will determine each customer's water usage during the month and that amount will be used to calculate the customer's volume charges. For customers that do not receive water service from the City, the quantity of wastewater used to calculate the monthly bill will be determined by calculating the city average usage for residential customers during the preceding November, December, January and February.
 - Each customer must pay the deposit set forth in this section or replenish the deposit if the City draws upon it, when the customer initially applies for the service or when the customer applies to reinstate service that has been disconnected for nonpayment of a bill. The customer's deposit will be returned in full if the customer's account has not been delinquent for 12 consecutive months. The customer's deposit will be returned, less any outstanding balance, within 30 days from the day the customer's account is closed if the amount due is \$2.00 or more. Construction/Fire Hydrant meter deposits will be returned, less any outstanding balance, upon receipt of meter. If the difference between the amount of the deposit and the outstanding balance is less than \$2.00, the difference will be refunded only at the customer's request. An application for a refund of less than \$2.00 must be made within 90 days after the date the customer's account is closed or the customer forfeits the right to the refund.

Solid Waste

FEE DESCRIPTION	FEE
A. Curbside Services	
1. In-City Residents	\$22.37 per Month
2. Out-of-City Residents	\$24.52 per Month
3. Extra Carts	
a. Trash Carts	\$7.44 per Cart per Month
b. Recycle Carts	\$4.34 per Cart per Month
B. Recycle Center	
1. Resident	
a. Aluminum	No Charge
b. Appliances	No Charge
c. Cardboard	No Charge
d. Paper	No Charge
e. Scrap Metal	No Charge
f. Refrigerators	\$45 per Unit
g. Air Conditioners	No Charge
h. Water Heaters	No Charge
i. Lawn Mowers and Weed Eaters	No Charge
j. Vehicle Batteries	No Charge
k. Transmission Fluid	\$2 per Gallon
l. Motor Oil	\$2 per Gallon
m. Oil Filters	No Charge
n. Anti-Freeze	\$2 per Gallon
o. Tires (Tires with rims or tires larger than 38 inches not accepted)	\$11 per Tire
q. Brush Load (single axle)	No charge
r. Brush Load (double axle)	\$20 per Brush Load
s. Brush Load (triple axle)	\$40 per Brush Load
2. Non-Resident	
a. Brush Load (single axle)	\$20 per Brush Load
b. Brush Load (double axle)	\$40 per Brush Load
c. Brush Load (triple axle)	\$60 per Brush Load

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

FY26 Holiday Schedule

Veterans Day	Tuesday	November 11, 2025
Thanksgiving Day	Thursday	November 27, 2025
Thanksgiving Holiday	Friday	November 28, 2025
Christmas Eve	Wednesday	December 24, 2025
Christmas Holiday	Thursday	December 25, 2025
New Year's Day	Thursday	January 1, 2026
Martin Luther King Jr. Day	Monday	January 19, 2026
Presidents' Day	Monday	February 16, 2026
Memorial Day	Monday	May 25, 2026
Juneteenth	Friday	June 19, 2026
Independence Day	Friday	July 3, 2026
Labor Day	Monday	September 7, 2026

Personal Holidays - (3) Upon approval of 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 evidence 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 as 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 2025

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.

Contents

Purchasing Overview	3
Roles and Responsibilities.....	3
Contracting Authority	4
Contract Management	4
Legal Requirements.....	5
Purchasing at a Glance	6
Purchases of \$3,000 or Less.....	7
Purchases of over \$3,000 or More But Less Than \$100,000	7
Purchases Over \$100,000.....	7
Construction Projects.....	8
Bonding	8
Alternative Methods of Delivery for Construction Projects	8
Electronic Bidding.....	9
Change Orders and Contract Amendments.....	9
Rental and Lease Equipment	10
Professional Services	10
Exempt Purchasing Functions.....	11
Emergency Purchases.....	11
Sole Source	12
Other Exemptions	13
Cooperative and Interlocal Purchasing.....	14
Authorized Purchases List.....	15
Purchasing Transaction Methods.....	17
Accepting and Rejecting Materials or Services	19
Grants Compliance.....	19
Gifts and Gratuities.....	19
Purchasing Definitions.....	20
Exhibit: A	23
Authorized Cooperative Purchasing Organizations (CPOs).....	23
Exhibit: B	24
Rules Governing the Receipt of Electronic Bids or Proposals.....	24

Purchasing Overview

Roles and Responsibilities

Purchasing Division

- Ensures that purchases are processed within guidelines established by Federal Law, State of Texas Statute, City of Pflugerville Ordinance.
- [Standardizes procedures for ordering, accepting and rejecting materials or services](#)
- Obtains most advantageous pricing for goods and services for the City.
- Provides public confidence, transparency, and trust in the procurement process.
- Maintains the integrity of the solicitation process to ensure fair and equitable treatment of vendors.
- Administers the P-Card program.
- Provides quality customer service.

Originating Department

- Provides a clear and concise scope of work for the procurement of goods and services.
- Verifies proper budget source and funding availability for purchases.
- Establishes term contracts to ensure continuing supply of goods or services for the City of Pflugerville.
- Administers contracts for goods and services.
- Ensures that competitive processes are maintained by avoiding component, split or sequential purchases. Purchases and contracts exceeding [\\$5100,000](#) 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 [\\$5100,000](#).
- 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](#)~~[\\$100,000](#), purchases from the Authorized Purchases List pre- approved by City Council, allowable renewals for contracts previously approved by City Council, and bulk purchases over ~~[\\$50,000](#)~~ [\\$100,000](#) as authorized by City Council. The City Manager's Authorized Designees are the Deputy City Manager, Assistant City Managers, and Finance Director.

City Council

- Contracts and purchases for goods and services over ~~[\\$50,000](#)~~ [\\$100,000](#) require City Council approval unless otherwise specified within this policy. Interlocal agreements between the City and other governmental entities, as well as participation in Purchasing Cooperatives, also require City Council approval regardless of dollar amount. Contracts approved by City Council will be signed by the City Manager or authorized designees.

Contracting Authority

The Authority to execute contracts or approve purchases and change orders on behalf of the City are as follows:

Contract/Purchase Order Amount	Role of Authority
\$0 - \$3,000	Department Director or authorized designee
\$3,000.01 - \$25,000	Department Director or authorized designee
\$25,000.01 - \$ 50,000 100,000	City Manager or authorized designee*
Over \$ 50,000 100,000	City Council approval – City Manager or authorized designee can execute contract after Council approval

*The City Manager's Authorized Designees are the Deputy City Manager, Assistant City Manager, and Finance Director. This also includes authority for bulk purchases over \$~~50,000~~100,000 as approved by Council and all items in the Authorized Purchases List section of this policy as approved by Council.

Contract Management

Originating City departments will be responsible for entering their contracts into the City's Enterprise Resource Planning (ERP) system, Tyler Munis (Munis). All change orders / authorization of change in services will be entered into Munis by the originating department for Purchasing Division review regarding contract compliance and for further processing.

The contract module in Munis should be used for products or services to be rendered over multiple years, construction projects that will span multiple years or that will involve progress payments, Capital Improvement Projects (CIP), and professional services. Contract renewals will require City Manager approval.

For contracts utilizing Federal funds, contractor oversight will comply with 2 CFR 200.318 (b). The City Manager or designee is responsible for the settlement of all contractual and administrative issues arising out of procurements.

For all contracts that require approval by City Council, the Purchasing Division will acknowledge all Certificates of Interested Parties (Form 1295) and will maintain all vendor Disclosure of Relations statements regarding any City Council member, officer, or employee of the City of Pflugerville.

Legal Requirements

If the City is soliciting informal quotes between \$3,000 and less than \$5100,000, 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 \$5100,000.
- Contracts and/or expenditures over \$5100,000 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 \$100,000~~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~~100,000~~ without Council approval.
- A Contract that is executed for more than \$50,000~~100,000~~, regardless of term, without Council approval.

Purchasing at a Glance

P-Card is the preferred method of payment for transactions up to \$3000.00

*Check requests through Munis are acceptable for circumstances detailed under Purchasing Transaction Methods beginning on page 18

From	To	Method	Notes
	Up To \$3,000	P-Card Purchase Order	- P-Cards are the preferred method of payment for purchases up to \$3,000. Purchases over \$3,000 cannot be split into separate purchases. - A Purchase Order can be used if requested or required by the vendor.
\$3,000.01	\$50,000 100,000	Contract and/or Purchase Order	- Purchase Order or Contract requires: - A minimum of three written informal quotes and documentation to show that at least two registered HUB vendors were contacted (if they exist in Travis or Williamson County). - OR a single quote from a Cooperative Purchasing or Interlocal Agreement that has been authorized by City Council. - OR agreement from Purchasing that the procurement is exempt from quote requirements. OR an existing City contract.
	Over \$50,000 100,000	Contract and/or Purchase Order	- A Purchase Order or Contract requires a formal solicitation issued by the Department and/or Purchasing. - OR a single quote from a Cooperative Purchasing or Interlocal Agreement that has been authorized by City Council. - OR agreement from Purchasing that the procurement is exempt from competitive solicitation. - OR a Purchase order issued from an approved City contract. Note: Contract and City Council approval is required for new purchases, contracts over \$50,000100,000.

Purchases of \$3,000 or Less

Individual department directors may exercise discretion regarding the procurement of goods or services when the estimated expenditure is \$3,000 or less. These purchases will be accomplished by means of a City issued P-Card or purchase orders if required by the vendor. Competitive quotations or formal bidding are not required, but competition is recommended. A single purchase may not be purposely split or separated into smaller components to stay within this dollar amount.

Purchases of over \$3,000 or More But Less Than ~~\$50,000~~ \$100,000

Obtaining informal quotes

Informal quotes for the purchase of goods or services that cost more than \$3,000 but are less than ~~\$50,000~~ \$100,000, that are not on an existing City contract, can be obtained by the Department. Purchasing is available to assist if needed. A total of three informal quotes are required and at least two Historically Underutilized Business (HUBs) must be contacted during the informal quote process (if they exist in Travis or Williamson Counties). If three or more quotes cannot be obtained, documentation showing a good faith effort to contact multiple vendors should be obtained.

Contracts

If a purchase requires a contract, the user department will work with Legal and Purchasing to prepare a contract. Services over \$3,000 but less than ~~\$50,000~~ \$100,000 that require contracts may be:

Minor Construction Contracts: The department will designate a project manager from internal Facilities Management staff for all minor construction projects for all City buildings.

Professional Services Contracts: For professional service the user department will work with Legal and Procurement to prepare a professional services contract using standard templates.

Note: Goods or services procured will result in a purchase order or contract for goods or services ordered and received in the current fiscal year (October 1st-September 30th). If the need to order and receive goods or services goes beyond the current fiscal year Purchasing will identify the correct procurement method and process the request.

Governing Policy: Texas Local Government Code, Chapter 252

Purchases Over ~~\$50,000~~ \$100,000

The Texas Local Government Code requires either competitive Requests for Bids (RFB) or competitive Request for Proposals (RFP) for City purchases including high technology, insurance and all other purchases exceeding ~~\$50,000~~ \$100,000 with few exceptions. City employees are prohibited from making "separate, sequential, or component purchases to avoid the competitive bidding requirements."

City Council delegates purchasing authority to the City Manager for routine purchases of bulk materials in support of normal operations and maintenance of City facilities including, but not limited to, chemicals for water, wastewater, and pool treatment, mulch, sand, crushed granite, concrete, and road base material. Those purchases may still require a formal solicitation and/or contract.

Per Chapter 252.021 (c) of the Texas Local Government Code:

- If a department wants to use a procurement method other than the competitive sealed bidding to purchase goods or services, the recommendation on the method must be submitted to the governing body for approval. Additionally, The City Manager is hereby delegated, pursuant to Texas Local Government Code Section 252.021, the authority for determining which method of purchase provides the best value for the municipality.
- The recommendation must be made to the City Manager prior to issuing a solicitation for procurement.

City Council approval is required for the purchase of goods and service over \$100,000 unless otherwise stated in this policy.

All purchases utilizing Federal funds will comply with 2 CFR 200.318 (b), 2 CFR 200.323-324 and 2 CFR 200.326.

Construction Projects

Construction projects include construction activities for facilities and infrastructure improvements. The City Manager will designate a City employee, usually a department director, to serve as Project Manager of each construction project. These projects sometimes involve the acquisition by the City of real property, right-of-way, or easements, which will be completed before the project is advertised. In addition, State law requires most public works projects to be designed and overseen by a registered professional engineer or architect, who can be either a City employee (Engineering Department) or a contracted consultant.

Bonding

Construction of public works projects shall require the following bonds:

- Bid bonds are generally required for construction projects exceeding \$50,000 at a minimum of 5% of the bid price.
- If the contract is in excess of \$100,000 a Performance Bond is required from a surety company authorized to do business in Texas.
- If the contract is in excess of \$50,000 a Payment Bond is required from a surety company authorized to do business in Texas.

Depending on the nature of the project, bonding may also be required on projects not exceeding \$50,000.

Alternative Methods of Delivery for Construction Projects

The alternatives to the basic competitive bidding model of construction procurement are best value competitive bidding, competitive sealed proposals, construction management-agent, construction management at-risk, design build, best value competitive sealed proposal, indefinite delivery/indefinite quality, and job order contracting.

Alternative delivery methods have some advantages over traditional competitive bidding. In the traditional competitive bidding process, a contract must be awarded to the lowest responsible bidder. Subjective considerations such as the contractor's track record on a particular type of project, anticipated use of minority and local contractors, and other factors generally cannot be considered. When subjective criteria are used in the selection process, the City will have greater flexibility to choose contractors that can provide maximum quality on every project.

Texas Government Code, section 2269.053, allows for the governing body of a municipality to delegate its authority to determine whether an alternative project delivery method would provide the best value to the municipality regarding certain projects. The City of Pflugerville desires to utilize alternative project delivery methods for construction projects. The City Council desires to delegate its authority to the City Manager to determine whether the use of a particular alternative project delivery method would provide the best value to the City for construction projects. The City Council hereby gives notice of its delegation to the City Manager without limitation. The City Council believes that it is in the best interest of the City and its citizens to make this delegation. The City Manager, or their designee, is hereby delegated without limitation the authority to determine whether the use of an alternative project delivery method would provide the best value to the City of Pflugerville, including, but not limited to, construction manager at risk, design build, and best value competitive sealed proposal determinations.

Electronic Bidding

Under Section 252.0415 of the Texas Local Government Code, the City is authorized to receive competitive bids and competitive proposals through electronic transmission if the City Council adopts rules to ensure the identification, security and confidentiality of the electronic bids and proposals, and to ensure that they remain effectively unopened until the proper time. The electronic bids shall not be opened or printed until after the bid offer closes. Electronic bidding method of 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 Manager or their designee have the authority to approve change order increases or decreases between \$25,000 and ~~\$50,000~~ \$100,000.
- The City Council delegates to the City Manager or their designee the authority to approve change order decreases of ~~\$50,000~~ \$100,000 or more in the contract amount.
- Change order increases over ~~\$50,000~~ \$100,000 in the contract amount require City Council approval. Change orders will be distributed after approval and execution by the City Manager.
- Change orders over ~~\$50,000~~ \$100,000 (both increases and decreases in contract amount) should be reviewed by the Finance and Legal departments before proceeding with the change.
- Change orders that increase a contract or purchase order that was ORIGINALLY under ~~\$50,000~~ \$100,000 to a new total of over ~~\$50,000~~ \$100,000 require Council approval. (Ex: a \$5,000 increase on what was originally a ~~\$46,000~~ \$96,000 purchase order or contract, for a new total of ~~\$51,000~~ \$101,000, requires Council approval.)

Rental and Lease Equipment

All lease agreements for equipment are accomplished by Request for Bids or Request for Proposals if the amount of the lease is expected to exceed \$100,000 over the term of the lease agreement (unless the lease agreement is on a purchasing cooperative that we are members of). A lease of equipment is subject to the requirements for competition that apply to purchases. A rental or lease equipment agreement will be processed by submitting a Requisition in Munis, which will result in a standard purchase order.

The user department will identify the source of funds to cover payments of lease charges for the entire period of the lease.

Governing Policy: Texas Local Government Code, Chapter 252

Professional Services

Procurement for personal, professional, or planning services are exempt from Chapter 252 of the Texas local Government Code. "Professional Services" are those services which involve mental or intellectual skills, usually accompanied by formal certification or licensing by a state agency, such as accounting, architecture, land surveying, engineering, medicine, real-estate appraisal services.

The selection requirements for professional services of architects, engineers and surveyors are detailed in Section 2254.004 of the Texas Local Government Code. User departments will select professional service consultants based on demonstrated competence and qualifications and will negotiate fees based on what is fair and reasonable for the type of services, rather than on a "low bid" basis. Pricing

may NOT be solicited or considered in the initial selection of an engineer, architect, or surveyor.

When utilizing HUD funds acceptable contract structures for professional services are lump sum, cost plus fixed fee, or unit price (contracting mechanisms that reduce risk on the side of the grantee and set caps on the contractors).

Governing Policy: Texas local Government Code. Chapter 2254

Exempt Purchasing Functions

State law provides few exemptions from competitive bidding requirements. The City encourages the use of making certain exempt purchases using an RFP/RFQ procedure even though such a procedure may not be required under state law.

The application of exemptions from the competitive bidding requirements for purchases in excess of ~~\$50,000~~100,000 will be approved in each case by the City Manager and the City Council. When City Council approval is necessary, a detailed explanation of the exempt nature of the purchase will be included by the user department on the agenda request form.

Emergency Purchases

Emergency purchases are those 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~~100,000 will be accompanied by the appropriate contract documents, authorized by the City Manager and Finance Director, and ratified by the City Council. The user department must submit an agenda item for ratification at the next available City Council meeting. When City Council approval is necessary, a detailed explanation of the emergency will be included by the user department on the agenda request form.

The necessity for an emergency construction procurement does not waive insurance, bond, wage rate compliance or any grant related conditions, etc. where those requirements would otherwise apply.

Sole Source

State laws allow for a limited exemption from competitive bidding for the purchase of goods where the functional requirements of the City can be satisfied by only one source.

This applies to purchases where competition is precluded such as:

- Items that are available from one source because of patents, copyrights, secret processes, or natural monopolies
- Films, manuscripts, or books published and available from only one source
- Gas, electricity, water, and other utility services
- Captive replacement parts or components for equipment
- Books, papers, and other library materials for public library

Sole Source purchases are exempt from competitive solicitation. Departments should use their best, professional judgement when selecting a vendor. The purchase must be fully justified using the City of Pflugerville Competitive Bid/Proposal Exemption Justification form. Contracts or purchases over ~~\$50,000~~100,000 require City Council approval. When City Council approval is necessary, a detailed explanation of the sole source basis for the purchase will be included by the user department on the agenda request form.

Brand specific purchases are not necessarily exempt from competition. Some of the questions to ask when considering sole source are:

- Why is the procurement a sole source?
- Why is the vendor the only viable solution?
- Are there other resellers, distributors, or dealers in the market?
- Has this procurement been competitively solicited in the past? How has the City been procuring this item or service previously?
- Are there any other acceptable alternative solutions (e.g. brands)? If not, what makes them unacceptable?
- Is there a concern regarding warranty, compatibility, health, and public safety, and/or routine safety?
- Are there territorial or geographic restrictions for the product distribution and sale?
- What other suppliers or products/services were considered?

Other Exemptions

In addition to sole source purchases, Section 252.022 of the Texas local Government Code allows for other reasons that expenditures may be exempt from competition.

These include:

- A procurement necessary to preserve or protect the public health or safety of the municipality's residents
- A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality
- A procurement necessary because of unforeseen damage to public machinery, equipment, or other property
- A procurement for work that is performed and paid for by the day as work in progress
- A purchase of land or a right-of-way
- Paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements
- A public improvement project already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project: in accordance with the plans and purposes
- A payment under a contract by which a developer participates in the construction of public improvement as provided by Subchapter C, Chapter 212
- Personal Property sold:
 - at auction by a state licensed auctioneer;
 - at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
 - by a political subdivision of this state, a state agency, or an entity of the federal government under an Interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391.
- Services performed by blind or severely disabled persons
- Goods purchased by the municipality for subsequent retail sale by the municipality
- Advertising, other than legal notices

Governing Policy: Texas Local Government Code, Chapter 252,022

Cooperative and Interlocal Purchasing

A Cooperative purchase is a procurement based on a contract that has been competitively bid and issued by another government or purchasing alliance with the intention of sharing it with other government entities. Cooperative agreements are sometimes referred to as "piggybacking" from another entity's contract. The use of Purchasing Cooperatives provides for volume discount pricing and expedited placement of orders. A complete list of authorized Cooperative Purchasing Organizations (CPO) is provided in Exhibit A.

Individual purchase orders may be processed using a Vendor's cooperative contract up to ~~\$50,000~~100,000 per year without City Council approval provided that the Vendor has presented to the City a valid quote referencing the cooperative contract number. Either a single or multiple purchase orders issued to a vendor for the same goods or services, using a cooperative contract in an amount that exceeds ~~\$50,000~~100,000 per year for the same goods or services will require City Council approval. The cooperative contract number must appear on the vendor's quote. If multiple orders will need to be placed against the cooperative contract with the same vendor and the total is expected to exceed ~~\$50,000~~100,000 in a fiscal year, the City will work with legal to develop a formal contract for City Council approval that will "piggyback" from the cooperative contract. There are several advantages to the City establishing our own contract including possible volume discounts, a dedicated vendor representative, a scope of work developed to meet City needs, shortened ordering process, a price list as well as delivery and billing terms that will comply with City, State and Federal procurement guidelines.

In addition to the CPOs listed in Appendix A the City can also establish interlocal Agreements to utilize other local government's competitively bid contracts. When using the contract of another governmental agency, the City agrees to the same terms and conditions of that contract, including terms and pricing. The execution of an interlocal Agreement requires City Council approval regardless of dollar amount.

Authorized Purchases List

The City Manager is authorized to make the expenditures of funds, which are provided for in the Authorized Purchases List (APL), which is included in the adopted budget approved by Council every Fiscal Year, and to execute all documents in connection with those expenditures, without further action by the Council. The Authorized Purchases List is used to reduce the number of routine purchases City Council must approve in a formal meeting outside of public meetings as part of the budget approval process. Finance will work with the departments during the annual budget process to develop an authorized purchases list for City Council approval prior to the start of each fiscal year.

The Texas Local Government Code requires either competitive Requests for Bids (RFB) or competitive Request for Proposals (RFP) for City purchases including high technology, insurance and all other purchases exceeding ~~\$50,000~~ 100,000 with few exceptions.

The APL (as part of the adopted budget) allows the City Manager or designee to approve and execute the EXPENDITURES that result from these purchases throughout the year. This should not be mistaken in any way as an exception to the Purchasing Policy or State Law requirements for competitive solicitation (quotes, request for bids, request for proposals, etc.) resulting in the award of a contract or purchase order with a vendor. This list simply means that an additional City Council approval is NOT needed for the EXPENDITURES for the upcoming fiscal year when utilizing a contract or purchase that resulted from a previous Council motion, approving the original contract or purchase order over ~~\$50,000~~ 100,000 with a vendor.

What is the definition of local government expenditures?

Local government expenditures refer to the money being spent by local authorities on the outstanding obligations of the municipality.

What is the definition of local government contracts?

A government contract is a contract awarded by a governmental entity for general construction, an improvement, a service, or a public works project or for a purchase of supplies, materials, or equipment. It is a commitment to a vendor to provide payment in return for products or services rendered for a stated period of time (known as the "contract term").

Examples of items that could qualify for the APL:

- *EX 1: Police Dept obtains permission from City Council to enter into a 3-year contract with Police Axon Enterprise for tasers, with two 12-month renewal options. The Police Department budgets to spend ~~\$70,000~~ 120,000 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~~ 120,000 to Axon Enterprise for the upcoming fiscal year, for those tasers previously approved by Council. If the City opts to utilize any of the two 12-month renewal options, those renewal periods can also be placed on the APL after execution of the contract renewal by the City Manager. This fiscal year expenditure to Axon Enterprises would then be presented to Council for approval via the APL as part of the budget process.*

- *EX 2: Streets and Drainage obtain permission from City Council to enter into a 5-year contract with Austin Traffic Signal to provide traffic signal maintenance in an amount not to exceed \$400,000 annually. The department could request that Finance place this contract on the APL, dedicating \$400,000 to Austin Traffic Signal for the upcoming fiscal year, for the traffic maintenance services per the previous contract approval by Council. This would allow the department to place this item on the APL for 5 consecutive fiscal years that the contract is in effect. (Once that 5-year term expires, any future contracts for that service will require a separate Council approval.)*

Separate Council approval is still needed to:

- Enter into a contract or purchase order over ~~\$50,000~~100,000 with a vendor;
- To enter into a contract or purchase over ~~\$50,000~~100,000 when utilizing a Purchasing Cooperative or an Interlocal Agreement;
- To make a change in vendors for product or services listed on the APL.

Once the APL is approved by City Council via approval of the adopted budget, the City Manager or designee may execute contracts, contract renewals, and purchases in excess of ~~\$50,000~~100,000 for all items included within the APL, provided:

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

The City Purchasing Policy applies to all purchases on the Authorized Purchases List and those purchases may still require a formal solicitation and/or contract.

Purchasing Transaction Methods

Before an order is placed for goods or services, the transaction method needs to be identified. There are ~~three~~four methods for procuring goods and services: a request for check, P-Card, contract, or purchase order.

Request for Check

- A request for check should be submitted with the invoice in Munis to pay for goods or services when a vendor does not accept credit cards, when the purchase does not require a purchase order or contract. This purchasing transaction method still requires that all guidelines of the Purchasing Policy be followed. Below is a sample list of transactions that might fall into this purchasing transaction method. Dues, memberships, sponsorships, and promotions
- Travel and conference/seminar expenses
- Training or training materials
- Subscriptions to periodicals (other than Library)
- License and certification fees
- Insurance premiums or claims
- Legal or regulatory expenses
- Reimbursements (such as grants, client expenses for grants, and employee)
- Directory and legal advertising
- Deposit/escrow account payments or refunds-this excludes refunds originating from Munis billing applications (i.e., Code Enforcement, Case Management, Customer Information System)
- Real estate and easement expenses
- Payments for debt and investment administration

Failure to use the purchase order or contract methods – should include an explanation of why ~~this~~these required methods waswere not followed.

P-Card

P-Card is the preferred method of payment for transactions up to \$3,000. A City P-Card can be issued to a City employee if a business need is identified and approved by their Supervisor.

A P-Card can be used to purchase one-time, small dollar purchases up to \$3,000 provided that the item is not being purchased from a City or cooperative contract. A detailed receipt is collected and entered into the City's ERP System (Munis) as part of the P-Card approval and reconciliation process. The City of Pflugerville Purchasing Card Procedures must be followed to retain possession and authorization for use of a City P-Card. Violation of the policy may result in, but is not limited to, disciplinary action such as suspension/termination of P-Card privileges, or termination of employment.

Purchase Order

A purchase order is the most common transaction method for ordering goods or services. A purchase order is created from a department requisition in Munis. Purchase orders are issued for one-time purchases, for purchases made from an approved City or cooperative contract regardless of dollar amount, or sequential purchases totaling \$3,000 or more (annual purchase orders). A purchase order achieves several important objectives; it encumbers money from the Department Budget and City contract in financial system (if applicable), it details the goods or services being ordered and communicates to the Vendor that the order is approved for processing and delivery. When sending the purchase order to the Vendor, City staff should instruct the Vendor to complete the order and to include the City's purchase order number on the Vendor's invoice. The department must have a purchase order number PRIOR to purchasing goods or services.

Any Vendor who enters or seeks to enter into a business relationship with the City must complete a Conflict of Interest Questionnaire (CIQ form) and file it with the City annually. A CIQ form should be included with all requests for bids, informal quotes, and/or proposals. Completed forms must be forwarded to Purchasing.

Contracts

[A contract can be used in lieu of a purchase order to encumber money from the Department Budget and City contract in the financial system \(if applicable\). The originating department is responsible for entering contracts into the Contract Module of Munis and attaching all associated contract documents through Tyler Content Manager. Contracts should be used for purchases spanning multiple years and/or service-based purchases. However, this is at the discretion of the department.](#)

Annual Purchase Orders

At the beginning of each fiscal year, departments should go through their budget and enter a requisition for re-occurring expenses that will take place over the course of the year, based on historical information. This will result in a purchase order that the department can receive off of throughout the fiscal year, therefore eliminating the need for multiple, sequential smaller purchase orders. Example: janitorial supplies. These annual purchase orders are still subject to City Policy and State Law regarding competitive quotes, formal solicitations, cooperative purchases, etc. If the annual expenditure will surpass ~~\$50,000~~[100,000](#) City Council approval is required in advance of obtaining a purchase order or contract.

Accepting and Rejecting Materials or Services

Prior to receiving against a purchase order in Munis, the end user is responsible for inspecting, verifying, and evaluating delivered materials or services to determine whether they meet the predefined quality standards, specifications, or contractual requirements. If the items or services are rejected, receipt should not be made against the purchase order until the replacements are received or corrective actions are taken.

Grants Compliance

Once a Grant has been approved following the City's Grants Compliance Guidelines, expending approved grant funds requires the City to follow Section 8: Uniform Grant Guidance-Federal Procurement Rules; 2 CFR 200.320. In most cases the City's purchasing thresholds are more conservative than the Federal purchasing thresholds. However, purchasing guidelines for each grant are unique and must be reviewed in advance of collecting bids, proposals, or quotes.

Purchasing will perform a debarred vendor check to assure that the selected vendor is not debarred from doing business with the State or Federal Government on any purchase or contract that is ~~\$50,000~~100,000 or more.

Gifts and Gratuities

City staff should always conduct business with integrity and in a transparent and ethical manner. City staff should avoid the appearance of purchasing decisions being influenced by a Vendor because of a personal relationship or personal benefit to the City Employee.

It is not uncommon for Vendors doing business with the City to present gifts to City employees, especially during the holidays. Before accepting any gift, the employee will need to consider if the gift is in compliance with the City of Pflugerville Employee Handbook. A City employee may not solicit or accept any benefit, gift favor, funds, or service they know, or suspect is offered to influence their official conduct. The employee may accept unsolicited advertising or promotional materials such as pens, pencils, note pads, calendars, and other items of nominal value. Because no list would be complete, employees must use their judgement, but should refuse gifts that a reasonable person may believe could have the appearance of impropriety.

Purchasing Definitions

- **Addendum:** An addition or supplement to a document, e.g., items or information added to a procurement document.
- **Competitive Bidding:** Bidding method is a procurement method by which the City contracts with a vendor by awarding the contract to the lowest responsible bidder.
- **Bid:** A complete, properly signed response to a Request for Bids. Which if accepted, would bind the Bidder to perform the resulting agreement.
- **Bidder:** A person, firm or entity that submits a Bid, signed by an authorized representative, in response to a Request for Bids.
- **Bid Sheet:** A document, signed and dated by a Bidder, containing unit and extended bid process for all goods and/or services, identified by item numbers and descriptions, for which bids are being submitted.
- **Buyer Approved Equal:** Used to indicate that an item may be substituted for a required item if it is equal in quality, performance, and other characteristics.
- **Change Order:** A document modifying information concerning goods and/or services, price, and/or quantities in an existing contract/purchase order; if the total amount of the contract/purchase order is increased by the change order, the change order may require approval by a different authority than that used to approve the contract/purchase order and/or previous change orders. The total of all change orders cannot exceed 25% of the original contract/purchase order amount.
- **Competitive Sealed Proposal Process:** Procurement method by which a City requests proposals, ranks the offerors, negotiates as prescribed, and then contracts with a vendor.
- **Contract:** A mutually binding legal document obligating the Vendor to furnish the goods, equipment or services specified within the solicitation and obligating the City to compensate in accordance with the conditions of the Contract. The originating department is responsible for entering contracts into the Contract module of Munis and attaching all associated contract documents through Tyler Content Manager.
- **Contract Amendment:** also known as contract addendums or revised contracts refers to making modifications to, correcting, deleting from, or adding to an existing contract.
- **Construction:** The construction, repair, rehabilitation, alteration, conversion, or extension of buildings, parks, utilities, streets or other improvements or alterations to real property.
- **Construction Management:** The construction manager-agent method allows cities which may not have 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



Table of Contents

SCOPE	3
DEBT LIMITS	3
Public Hearing Requirement	3
OBJECTIVES	3
Legal and Regulatory Compliance	3
RESPONSIBILITY AND CONTROL	4
SELECTION OF SERVICE PROVIDERS	4
Financial Advisors	4
Bond Counsel.....	4
Paying Agent/Registrar	4
Underwriters	5
Bond Insurer	5
CAPITAL PROGRAM	5
Ongoing Capital Needs – “Pay-as-you-Go”	5
METHODS OF SALE	6
Competitive Sale	6
Negotiated Sale	6
Private Placement	6
COMPETITIVE SALE BIDDING PARAMETERS	7
Bid Verifications.....	7
Good Faith Deposits	7
NEGOTIATED SALE – DESIGNATION POLICIES	8
Retention.....	8
Management Fee.....	8
BOND RATING AGENCY APPLICATION	8
DISCLOSURE DOCUMENTS AND CONTINUING DISCLOSURE	8
Continuing Disclosure	9
BOND TYPE & STRUCTURE	9
Fixed Interest versus Variable Interest.....	9
General Obligation Bonds.....	9
Certificates of Obligation.....	9
Revenue Bonds	9
Structure	10
INVESTMENT OF BOND PROCEEDS	10

ARBITRAGE COMPLIANCE	10
Arbitrage Calculations & Rebate	10
REFUNDING & RESTRUCTURING OPTIONS	10

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

Population Overview



TOTAL POPULATION

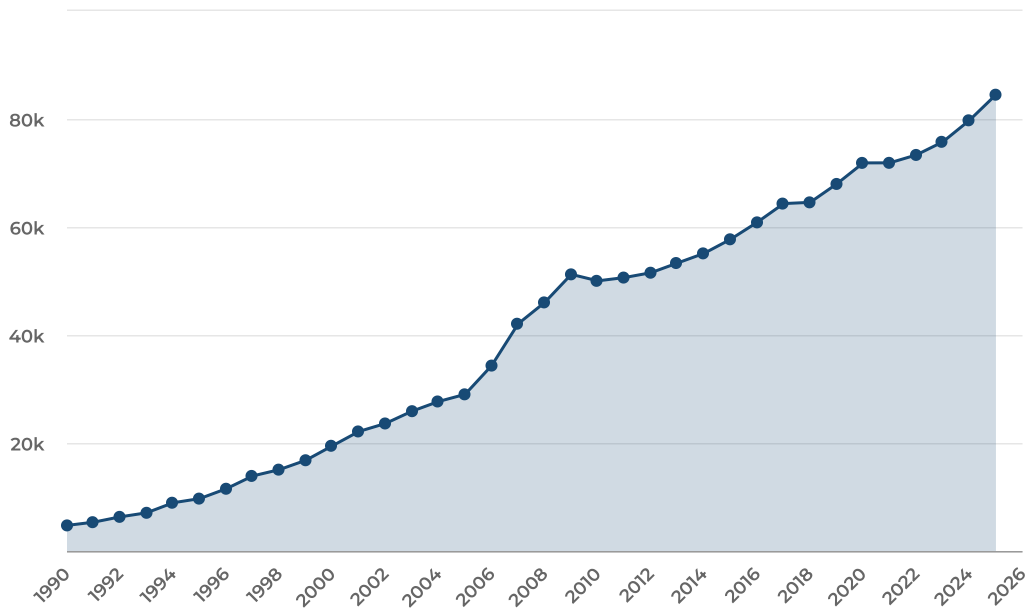
84,500

▲ 5.9%
vs. 2024

GROWTH RANK

4 out of 1222

Municipalities in Texas



* Data Source: Client entered data for year 2025



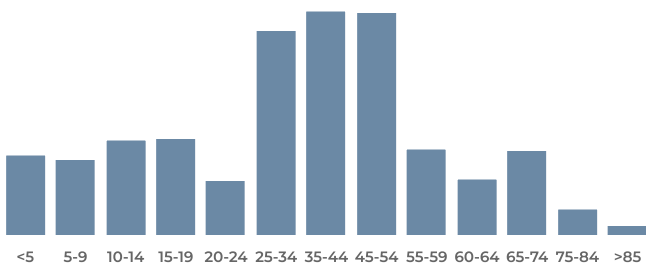
DAYTIME POPULATION

54,018

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

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



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

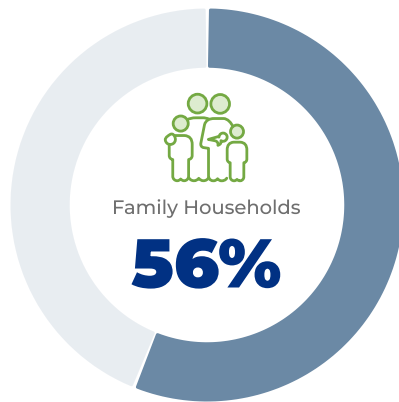
* Data Source: American Community Survey 5-year estimates

Household Analysis

TOTAL HOUSEHOLDS

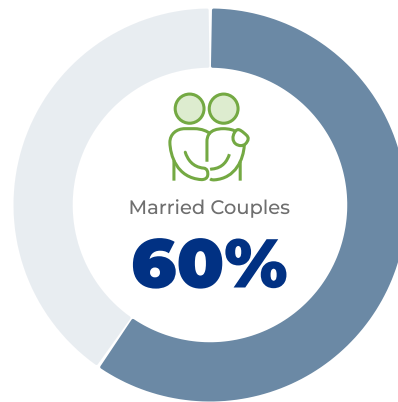
23,990

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



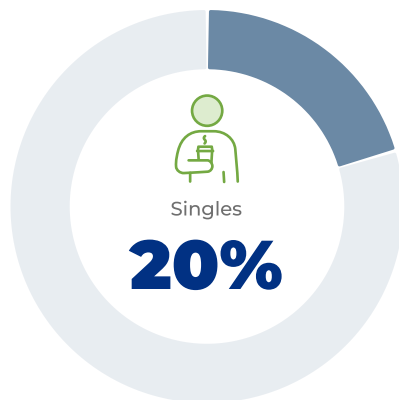
▲ 14%

higher than state average



▲ 18%

higher than state average



▼ 20%

lower than state average



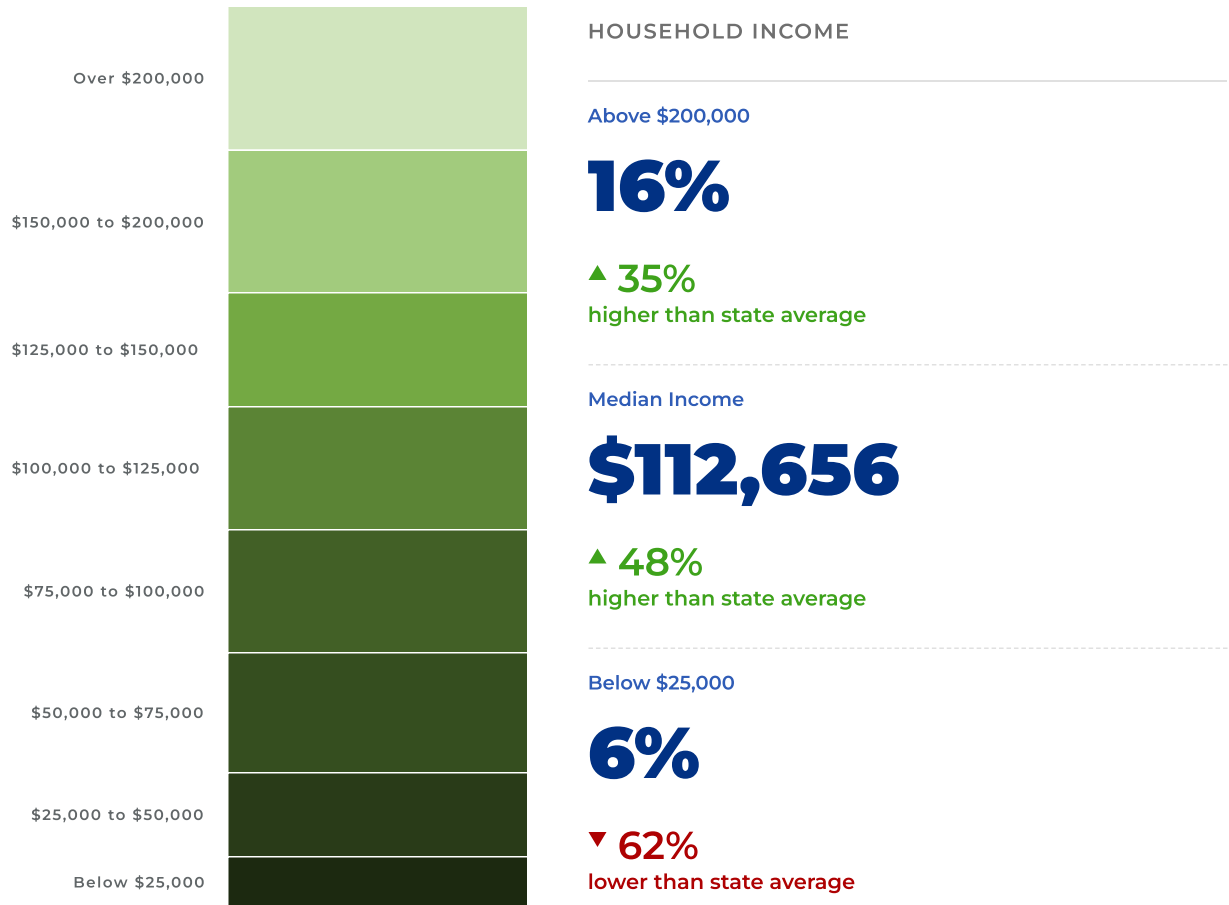
▼ 9%

lower than state average

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

Economic Analysis

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



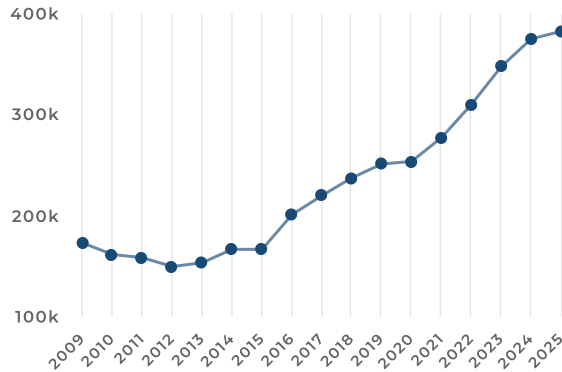
** Data Source: American Community Survey 5-year estimates*

Housing Overview



2025 MEDIAN HOME VALUE

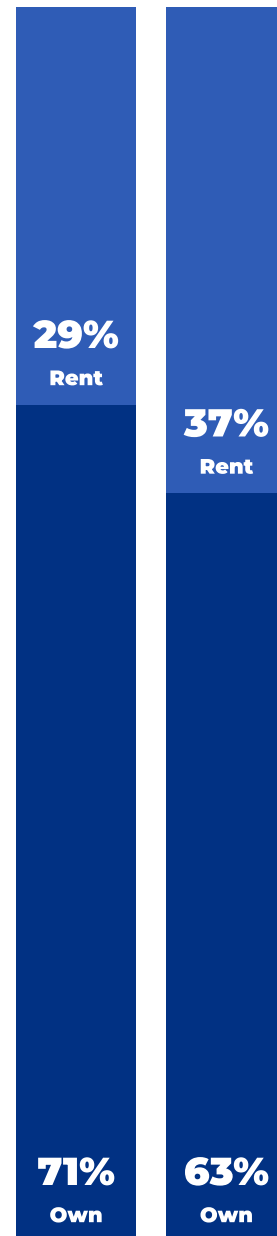
\$382,343



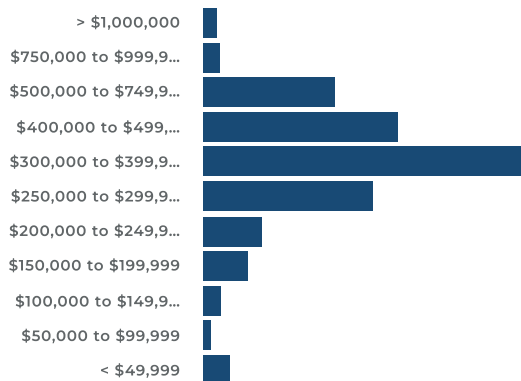
* Data Source: Pflugerville, TX 2025

HOME OWNERS VS RENTERS

Pflugerville State Avg.



HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Community and Recreation Facilities

Newspaper

Pflugerville Pflag (weekly)
Community Impact (monthly)

Museum

Heritage House Museum

Splash Park

Falcon Pointe Splash Park
Stone Hill Splash Pad

Recreation Center

Pflugerville Recreation Center

Trails (walking/bicycling):

57 miles

Library

Pflugerville Public Library

Pools

Gilleland Creek Park Pool (heated)
Scott B. Mentzer Pool
Windermere Pool (heated)

Lake

Lake Pflugerville; with fishing piers, hike-and-bike trail, swimming beach, and picnic area

Parks & Playgrounds

34 parks (30 with playgrounds and 2 with dog parks)



Tax Rate Notice and Calculation Worksheet

City of Pflugerville

July 28, 2025

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

I, Celia Israel, Tax Assessor-Collector for Travis County, in accordance with Sec. 26.04, Texas Property Tax Code, provide this notice on 2025 property tax rates for your jurisdiction. This notice presents information about two tax rates. The No-New-Revenue tax rate would impose the same amount of taxes as last year if you compare the properties taxed in both years. The Voter-Approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as they are required by state law. The rates are given per \$100 of property value.

THIS YEAR'S NO-NEW-REVENUE TAX RATE:

Last year's adjusted taxes (after subtracting taxes on lost property).....	\$	60,568,982.18
/ This year's adjusted tax base (after subtracting value of new property).....	\$	11,505,318,004
= This year's no-new-revenue tax rate.....	\$	0.526443 /\$100

(Maximum rate unless the unit publishes a notice and holds a hearing)

THIS YEAR'S VOTER-APPROVAL TAX RATE:

Last year's adjusted operating taxes (after subtracting taxes on lost property and adjusting for transferred function).....	\$	27,794,909.54
/ This year's adjusted tax base.....	\$	11,505,318,004
= This year's no-new-revenue operating rate.....	\$	0.241583 /\$100
x 1.08 = This year's maximum operating rate.....	\$	0.250038 /\$100
+ This year's debt rate.....	\$	0.285031 /\$100
= This year's voter-approval rate.....	\$	0.535069 /\$100

(Maximum rate the taxing unit can adopt without an election for voter approval)

Schedule A: Unencumbered Fund Balances:

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

Maintenance & Operations	\$	20,033,230
Interest & Sinking (Debt)	\$	8,789,443
Total	\$	28,822,673

Schedule B, 2025 Debt Service, Parts 1 and 2, are attached


Celia Israel
Travis County Tax Assessor-Collector

Prepared By: 
Veronica Ruiz

City of Pflugerville

Page 3

Schedule B, 2025 Debt Service, Part 2

July 28, 2025

Total Required for 2025 Debt Service.....	\$	42,285,249.00
- Amount (if any) paid from funds listed in Schedule A.....	\$	2,000,000.00
- Amount (if any) paid from other sources.....	\$	6,999,179.00
- Excess collections last year.....	\$	0.00
= Total to be paid from taxes in 2025.....	\$	33,286,070.00
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025.....	\$	0.00
= Total Debt Levy.....	\$	33,286,070.00



City of Pflugerville

Taxing Unit Name

512-990-6100

Phone (area code and number)

100 E. Main Street, Pflugerville, TX 78660

Taxing Unit's Address, City, State, ZIP Code

<https://www.pflugervilletx.gov/>

Taxing Unit's Website Address

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

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

Section 1: No-New-Revenue Tax Rate

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

Line.	NO-NEW-REVENUE TAX RATE WORKSHEET	Amount/Rate
1.	2024 total taxable value. Enter the amount of 2024 taxable value on the 2024 tax roll. Include any adjustments since last year's certification; exclude the Section 25.25 (d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).	\$ 11,116,566,487
2.	2024 tax ceilings.	\$ 0
3.	Preliminary 2024 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 11,116,566,487
4.	2024 total adopted tax rate.	\$ 0.542800 /\$100
5.	2024 taxable value lost because court appeals of ARB decisions reduced the 2024 appraised value. A. Original 2024 ARB values:..... \$ 1,088,896,595 B. 2024 values resulting from final court decisions:..... -\$ 1,021,381,524 C. 2024 value loss. Subtract B from A.	\$ 67,515,071
6.	2024 taxable value subject to an appeal under Chapter 42, as of July 25 A. 2024 ARB certified value: \$ 841,083,295 B. 2024 disputed value: -\$ 84,490,109 C. 2024 undisputed value. Subtract B from A.	\$ 756,593,186
7.	2024 Chapter 42-related adjusted values. Add Line 5C and 6C.	\$ 824,108,257
8.	2024 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 11,940,674,744
9.	2024 taxable value of property in territory the taxing unit deannexed after January 1, 2024. Enter the 2024 value of property in deannexed territory.	\$ 0
10.	2024 taxable value lost because property first qualified for an exemption in 2025. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use the 2024 market value:..... \$ 7,389,253 B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value:..... +\$ 24,874,154 C. Value loss. Add A and B:	\$ 32,263,407
11.	2024 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal, or public access airport special appraisal in 2025. Use only those properties that qualified for the first time in 2025; do not use properties that qualified in 2024. A. 2024 market value:..... \$ 4,103,532 B. 2025 productivity or special appraised value:..... -\$ 17,048 C. Value loss. Subtract B from A.	\$ 4,086,484
12.	Total adjustments for lost value. Add Lines 9, 10C, and 11C.	\$ 36,349,891
13.	2024 captured value of property in a TIF. Enter the total value of 2024 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2024 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 810,256,074
14.	2024 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 11,094,068,779

15.	Adjusted 2024 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$	60,218,605
16.	Taxes refunded for years preceding tax year 2024. Enter the amount of taxes refunded by the taxing unit for the tax years preceding tax year 2024. Types of refunds include court decisions, Tax Code Sections 25.25 (b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding tax year 2024.	\$	350,376.85
17.	Adjusted 2024 levy with refunds and TIF adjustment. Add Lines 15 and 16.	\$	60,568,982
18.	Total 2025 taxable value on the 2025 certified appraisal roll today. This value includes only certified values or certified estimates 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:..... \$ 12,118,008,131 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... +\$ 0 C. Pollution Control and energy storage system exemption: Deduct the value of property exempted for the current year for the first time as pollution control or enery storage system property.... -\$ 14,711,828 D. Tax increment financing: Deduct the 2025 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2025 taxes will be deposited into tax increment fund. Do not include any new property value that will be included in Line 23 below..... -\$ 807,656,723 E. Total 2025 value. Add A and B, then subtract C and D.	\$	11,295,639,580
19.	Total value of properties under protest or not included on certified appraisal roll. A. 2025 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest..... \$ 382,396,953 B. 2025 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value, and exemptions for the current year. Use the lower market, appraised, or taxable value (as appropriate). Enter the total value not on the roll..... +\$ 0 C. Total value under protest or not certified. Add A and B.	\$	382,396,953
20.	2025 tax ceilings.	\$	0
21.	2025 total taxable value. Add lines 18E and 19C. Subtract Line 20.	\$	11,678,036,533
22.	Total 2025 taxable value of properties in territory annexed after Jan. 1, 2024. Include both real and personal property. Enter the 2025 value of property in territory annexed.	\$	430,077
23.	Total 2025 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2024. An improvement is a building, structure, fixture, or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2024 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2025.	\$	172,288,452
24.	Total adjustments to the 2025 taxable value. Add Lines 22 and 23.	\$	172,718,529
25.	2025 adjusted taxable value. Subtract Line 24 form Line 21.	\$	11,505,318,004
26.	2025 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100	\$	0.526443 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. This is the 2025 county NNR tax rate.	\$	N/A /\$100

Section 2: Voter-Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities, and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

Line.	VOTER-APPROVAL TAX RATE WORKSHEET	Amount/Rate
28.	2024 M&O tax rate.	\$ 0.253000 /\$100
29.	2024 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$ 11,940,674,744
30.	Total 2024 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 30,209,907
31.	Adjusted 2024 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2024. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding tax year 2024..... +\$ 163,276.44 B. 2024 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 2025 captured appraised value in Line 18D, enter 0. -\$ 2,578,274.00 C. 2024 transferred function. If discontinuing all of a department, function or activity and transferring it to another unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0..... +/- \$ 0.00 D. 2024 M&O levy adjustments. Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ (2,414,997.56) E. Add Line 30 to 31D.	\$ 27,794,909.54
32.	2025 adjusted taxable value. Enter the amount in Line 25 of the NNR Tax Rate Worksheet.	\$ 11,505,318,004
33.	2025 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.241583 /\$100
34.	Rate adjustment for state criminal justice mandate. A. 2025 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. 2024 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 Enter zero if this is the first time the mandate applies. C. Subtract B from A and divide by Line 32 and multiply by \$100..... -\$ 0.000000 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. A. 2025 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, 2024 and ending on June 30, 2025, less any state assistance received for the same purpose..... \$ 0.00 B. 2024 indigent health care expenditures. Enter the amount paid by a taxing unit for providing 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 C. Subtract B from A and divide by Line 32 and multiply by \$100..... -\$ 0.000000 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for county indigent defence compensation. A. 2025 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2024 and ending on June 30, 2025, less any state grants received by the county for the same purpose..... \$ 0.00 B. 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	\$ 0.00

	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures.			
	A. 2025 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2024 and ending on June 30, 2025.	\$	0.00	
	B. 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	
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$	0.000000	
	E. Enter the lesser of C and D. If not applicable, enter 0.			\$ 0.000000 /\$100
38.	Rate adjustment for municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code, which only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.			
	A. Amount appropriated for public safety in 2024. 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 2024. 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.....	\$	0.000000	
	D. Enter the rate calculated in C. If not applicable, enter 0.			\$ 0.000000 /\$100
39.	Adjusted 2025 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.			\$ 0.241583 /\$100
40.	Adjustment for 2024 sales tax specifically to reduce property taxes. Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2024 should complete this line. These entities will deduct the sales tax gain rate for 2025 in Section 3. Other taxing units, enter zero.			
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2024, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.....	\$	0	
	B. Divide Line 40A by Line 32 and multiply by \$100	\$	0.000000	
	C. Add Line 40B to Line 39.			\$ 0.241583 /\$100
41.	2025 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.			\$ 0.250038 /\$100
D41.	Disaster Line 41 (D41): 2025 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third year after the tax year in which the disaster occurred. 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).			
				\$ N/A /\$100
42.	Total 2025 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes (2) are secured by property taxes (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.			
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.....			\$ 42,285,249.00
	B. Subtract unencumbered fund amount used to reduce total debt.			-\$ 2,000,000.00
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none).			-\$ 0.00
	D. Subtract amount paid from other resources.			-\$ 6,999,179.00
	E. Adjusted debt. Subtract B, C, and D from A.			\$ 33,286,070.00

43.	Certified 2024 excess debt collections. Enter the amount certified by the collector.	\$	0.00
44.	Adjusted 2025 debt. Subtract Line 43 from Line 42E.	\$	33,286,070.00
45.	2025 anticipated collection rate. A. Enter the 2025 anticipated collection rate certified by the collector..... 100% B. Enter the 2024 actual collection rate..... 100% C. Enter the 2023 actual collection rate..... 99% D. Enter the 2022 actual collection rate..... 100% E. If the anticipated collection rate in A is lower than the actual collection rates from B, C, and D, enter the lowest collection rates from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.		100%
46.	2025 debt adjusted for collections. Divide Line 44 by Line 45E.	\$	33,286,070.00
47.	2025 total taxable value. Enter the amount on Line 21 of the NNR Worksheet.	\$	11,678,036,533
48.	2025 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$	0.285031 /\$100
49.	2025 voter-approval M&O and 2025 debt rate. Add Lines 41 and 48.	\$	0.535069 /\$100
D49.	Disaster Line 49 (D49): Current year 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. Add Line D41 and 48.	\$	N/A /\$100
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$	N/A /\$100

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

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

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

Line.	ADDITIONAL SALES AND USE TAX RATE WORKSHEET	Amount/Rate
51.	Taxable sales. Units that adopted the sales tax in November 2024 or May 2025 enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2024, enter 0.	\$ 0
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. Taxing units that adopted the sales tax in November 2024 or May 2025. Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95. - OR - Taxing units that adopted the sales tax before November 2024. Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95.	\$ 0
53.	2025 total taxable value. Enter the amount from Line 21 of the No-New-Revenue Worksheet.	\$ 11,678,036,533
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.000000 /\$100
55.	2025 NNR tax rate, unadjusted for sales tax. Enter the rate from Line 26 or 27, as applicable, on the NNR Worksheet.	\$ 0.526443 /\$100
56.	2025 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2024 or May 2025: Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before Nov. 2024.	\$ N/A /\$100
57.	2025 voter-approval tax rate, unadjusted for sales tax. Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the Voter-Approval Tax Rate Worksheet.	\$ 0.535069 /\$100
58.	2025 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.535069 /\$100

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

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

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

Line.	VOTER-APPROVAL RATE ADJUSTMENT FOR POLLUTION CONTROL REQUIREMENTS WORKSHEET	Amount/Rate
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.	2025 total taxable value. Enter the amount from Line 21 of the NNR Worksheet.	\$ 11,678,036,533
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	2025 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).	\$ 0.535069 /\$100

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

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

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.051(a); or
- after Jan. 1, 2023, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.

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

Line.	UNUSED INCREMENT RATE WORKSHEET	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 68).....	0.549500
	B. Unused increment rate (Line 67).....	0.006800
	C. Subtract B from A.....	0.542700
	D. Adopted Tax Rate.....	0.542800
	E. Subtract D from C.....	(0.000100)
	F. 2024 Total Taxable Value (Line 60).....	11,332,123,312
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.	
	A. Voter-approval tax rate, adjusted for unused increment rate (Line 67).....	0.536200
	B. Unused increment rate (Line 66).....	0.000000
	C. Subtract B from A.....	0.536200
	D. Adopted Tax Rate.....	0.536200
	E. Subtract D from C.....	0.000000
	F. 2023 Total Taxable Value (Line 60).....	10,657,630,146
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
65.	Year 1 Foregone 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).....	0.481300
	B. Unused increment rate (Line 66).....	0.024200
	C. Subtract B from A.....	0.457100
	D. Adopted Tax Rate.....	0.481300
	E. Subtract D from C.....	(0.024200)
	F. 2022 Total Taxable Value (Line 60).....	9,163,703,793
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G, and 65G.	\$ 0
67.	2025 unused increment rate. Divide Line 66 by Line 21 of the NNR Worksheet. Multiply the result by 100.	\$ 0.000000 /\$100
68.	2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.535069 /\$100

Section 6: De Minimis Rate

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

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

Line.	DE MINIMIS RATE WORKSHEET	Amount/Rate
69.	Adjusted 2025 NNR M&O tax rate. Enter the rate from Line 39 of the Voter-Approval Tax Rate Worksheet.	\$ 0.241583 /\$100
70.	2025 total taxable value. Enter the amount on Line 21 of the No-New Revenue Tax Rate Worksheet.	\$ 11,678,036,533
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ N/A /\$100
72.	2025 debt rate. Enter the rate from Line 48 of the Voter-Approval Tax Rate Worksheet.	\$ 0.285031 /\$100
73.	De minimus rate. Add Lines 69, 71, and 72.	\$ N/A /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line.	EMERGENCY REVENUE RATE WORKSHEET	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Worksheet.	\$ 0.542800 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . -or- If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete for 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. Enter the final adjusted 2024 voter-approval tax rate from the worksheet. -or- If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.000000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the No-New-Revenue Worksheet.	\$ 11,094,068,779
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2025 taxable value. Enter the amount in Line 25 of the No-New-Revenue Worksheet.	\$ 11,505,318,004
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100.	\$ N/A /\$100
81.	2025 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.535069 /\$100

Section 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	\$ 0.526443 /\$100
As applicable, enter the 2025 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).	
Voter-approval tax rate	\$ 0.535069 /\$100
As applicable, enter the 2025 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), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).	
De minimis rate	\$ N/A /\$100
If applicable, enter the de minimis rate from Line 73.	

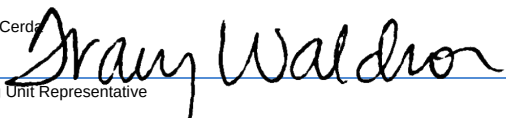
Section 9: Taxing Unit Representative Name and Signature

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

Prepared By: Christina Cerdas

Tracy Waldron

Printed Name of Taxing Unit Representative



7/28/2025

Date

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 and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

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

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real 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.

