

11. **2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.**
- A. 2020 market value:** \$ 0
- B. 2021 productivity or special appraised value:** -\$ 0
- C. Value loss.** Subtract B from A. \$ 0
12. **Total adjustments for lost value.** Add Lines 9, 10C, and 11C. \$ 19,367,988
13. **2020 captured value of property in a TIF.** Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. If the taxing unit has no captured appraised value in line 18D, enter 0. \$ 323,281,131.00
14. **Adjusted 2020 taxable value.** Subtract Line 12 and Line 13 from Line 8. \$ 6,351,199,256
15. **Adjusted 2020 total levy.**
Multiply Line 4 by Line 14 and divide by \$100. \$ 30,885,881.98
16. **Taxes refunded for years preceding tax year 2020. Enter the amount of taxes** refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. \$ 248,051.57
17. **Adjusted 2020 levy with refunds and TIF adjustment.**
Add Lines 15 and 16. \$ 31,133,933.55
18. **Total 2021 taxable value on the 2021 certified appraisal roll today.**
This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.
- A. Certified values:** \$ 6,950,312,271
- B. Counties:** Include railroad rolling stock values certified by the Comptroller's office. +\$ 0
- C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property -\$ 679,611

D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.

-	\$	376,916,329
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E. Total 2021 value. Add A and B, then subtract C and D.

	\$	6,572,716,331
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19. Total value of properties under protest or not included on certified appraisal roll.

A. 2021 taxable value of properties under protest. The chief appraiser certified 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.

	\$	612,751,193
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B. 2021 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 in the 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 certified roll.

+	\$	0.00
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C. Total value under protest or not certified. Add A and B.

	\$	612,751,193.00
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20. 2021 tax ceilings.

	\$	0
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21. 2021 total taxable value.
Add Lines 18E and 19C. Subtract Line 20.

	\$	7,185,467,524
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22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.
Include both real and personal property. Enter the 2021 value of property in territory annexed.

	\$	0
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23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021.

	\$	274,335,984
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24. Total adjustments to the 2021 taxable value.
Add Lines 22 and 23.

	\$	274,335,984
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25. Adjusted 2021 taxable value.
Subtract Line 24 from Line 21.

	\$	6,911,131,540
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26. 2021 NNR tax rate.
Divide Line 17 by Line 25 and multiply by \$100.

	\$	0.4504	/ \$100
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27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.

	\$	N/A
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2021
VOTER-APPROVAL TAX RATE WORKSHEET

28. **2020 M&O tax rate.** \$ 0.3101 /\$100
29. **2020 taxable value, adjusted for court-ordered adjustments.**
Enter the amount in Line 8 of the NNR Tax Rate Worksheet. \$ 6,693,848,375
30. **Total 2020 M&O levy. Multiply Line 28 by Line 29, and divide by \$100.** \$ 20,757,623.81
31. **Adjusted 2020 levy for calculating NNR M&O rate.**
- A. M&O taxes refunded for years preceding tax year 2020.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections, and Tax Code 31.11 payment errors. Do not include refunds for tax year 2020. This line only applies to tax years preceding tax year 2020.
+\$ 158,175.60
- B. 2020 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 2021 captured appraised value in Line 18D, enter 0.
-\$ 1,050,066.00
- C. 2020 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in F below. Other taxing units, enter 0.
+/- \$ 0.00
- D. 2020 M&O levy adjustments.** Subtract B from A. For a taxing unit with C, subtract if discontinuing function and add if receiving function.
\$ (891,890.40)
- E. Add Line 30 to Line 31D. \$ 19,865,733.41
32. **Adjusted 2021 taxable value.**
Enter the amount in Line 25 of the NNR Tax Rate Worksheet. \$ 6,911,131,540
33. **2021 NNR M&O rate (unadjusted).**
Divide Line 31E by Line 32 and multiply by \$100. \$ 0.2874 /\$100
34. **Rate adjustment for state criminal justice mandate.** Enter the rate calculated in C. If not applicable, enter 0.
- A. 2021 state criminal justice mandate.** Enter the amount paid by a county to the TX Dept of Criminal Justice 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. 2020 state criminal justice mandate.** Enter the amount paid by a county to the TX Dept of Criminal Justice in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.
\$ 0.00
- C. Subtract B from A and divide by Line 32, and multiply by \$100. \$ 0.0000 /\$100

35. **Rate adjustment for indigent health care expenditures.** Enter the rate calculated in C. If not applicable, enter 0.

A. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.

\$ 0.00

B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.

\$ 0.00

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

0.0000 /\$100

36. **Rate adjustment for county indigent defense compensation.** Enter the lessor of C and D. If not applicable, enter 0.

A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

\$ 0.00

B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.

\$ 0.00

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

\$ 0.0000

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

\$ 0.0000

\$ 0.0000 /\$100

37. **Rate adjustment for county hospital expenditures.** Enter the lessor of C and D, if applicable. If not applicable, enter 0.

A. 2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.

\$ 0.00

B. 2020 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, 2019 and ending on June 30, 2020.

\$ 0.00

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

\$ 0.0000

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

\$ 0.0000

\$ 0.0000 /\$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 26.0444 for more information.

A. Amount appropriated for public safety in 2020. 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 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.

\$ 0.00

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

\$ 0.0000 /\$100

39. **Adjusted 2021 NNR M&O rate.**

Add Lines 33, 34, 35, 36, and 37. Subtract Line 38.

\$ 0.2874

40. **Adjustment for 2020 sales tax specifically to reduce property values.** Cities, counties, and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.

A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.

\$ 0.00

B. Divide Line 40A by Line 32 and multiply by \$100

\$ 0.0000 /\$100

C. Add Line 40B to Line 39.

\$ 0.2874 /\$100

41. **2021 voter-approval M&O rate.**

Enter the rate as calculated by the appropriate scenario below:

Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.

-or-

Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035

-or-

D41. 2021 voter-approval M&O rate for a taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for a property located in the taxing unit, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 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.

\$ 0.2974 /\$100

42. **Total 2021 debt to be paid with property taxes and additional sales tax revenue.**

Debt means the interest and principal that will be paid on debts that:

- (1) are paid by property taxes,
- (2) are secured by property taxes,
- (3) are scheduled for payment over a period longer than one year, and
- (4) are not classified in the unit's budget as M&O expenses.

A. Debt also includes contractual payments to other taxing units that have incurred debt on behalf of this taxing unit, if those debts meet the four conditions above.

Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments.

\$ 15,042,808.00

B. Subtract unencumbered fund amount used to reduce total debt.

-\$ 695,472.00 \$

C. Subtract certified amount spent from sales tax to reduce debt (enter 0 if none).

\$ 0.00

D. Subtract amount paid from other resources.

\$ 0.00

E. Adjusted debt. Subtract B, C, and D from A.

\$ 14,347,336.00

43. **Certified 2020 excess debt collections.**

Enter the amount certified by the collector.

\$ 0.00

44. **Adjusted 2021 debt.** Subtract Line 43 from Line 42E.

\$ 14,347,336.00

45. **2021 anticipated collection rate.**

A. Enter the 2021 anticipated collection rate
certified by the collector.

100.00%

B. Enter the 2020 actual collection rate.

50%

C. Enter the 2019 actual collection rate.

50%

D. Enter the 2018 actual collection rate.

51%

E. Anticipated Collection Rate. If the anticipated collection rate is lower than the actual collection rates in B, C, and D, enter the lowest rate from B, C, and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.

100%

46. **2021 debt adjusted for collections.**

Divide Line 44 by Line 45E.

\$ 14,347,336.00

47. **2021 total taxable value.**

Enter the amount on Line 21 on the NNR Tax Rate Worksheet.

\$ 7,185,467,524

48. **2021 debt tax rate.** Divide Line 46 by Line 47 and multiply by \$100.

\$ 0.1996 /\$100

49. **2021 voter-approval tax rate.** Add Lines 41 and 48.

\$ 0.4970 /\$100

50. **COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.

\$ N/A

2021
ADDITIONAL SALES TAX WORKSHEET

51. **Taxable sales.** For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before Nov 2020, skip this line. \$
52. **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.
- UNITS THAT ADOPTED THE SALES TAX IN NOVEMBER OR MAY 2021.**
Multiply the amount on Line 50 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.
- OR -
- UNITS THAT ADOPTED THE SALES TAX BEFORE NOVEMBER 2020.**
Enter the sales tax revenue for the previous four quarters. Do NOT multiply by .95. \$ 0.00
53. **2021 total taxable value.**
Enter the amount from Line 21 of the NNR Tax Rate Worksheet. \$ 7,185,467,524
54. **Sales tax adjustment rate.**
Divide Line 52 by Line 53 and multiply by \$100. \$ 0.0000 /\$100
55. **2021 NNR tax rate, unadjusted for sales tax.**
Enter the rate from Line 26 or 27, as applicable, on the NNR Tax Rate Worksheet. \$ 0.4504 /\$100
56. **2021 NNR tax rate, adjusted for sales tax.**
Units that adopted the sales tax in November 2020 or in May 2021: Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before Nov 2020. \$ 0.4504 /\$100
57. **2021 voter-approval tax rate, unadjusted for sales tax.**
Enter the rate from Line 49 or 50, as applicable, on the NNR Tax Rate Worksheet. \$ 0.4970 /\$100
58. **2021 voter-approval tax rate, adjusted for sales tax.**
Subtract Line 54 from Line 57. \$ 0.4970 /\$100

2021
VOTER-APPROVAL RATE ADJUSTMENT FOR FOR POLLUTION CONTROL

59. **Certified expenses from TCEQ.** Enter the amount certified in the determination letter from TCEQ. The taxing unit shall provide its tax assessor-collector with a copy of the letter. \$ 0.00
60. **2021 total taxable value.**
Enter the amount from Line 21 of the NNR Tax Rate Worksheet. \$ 7,185,467,524
61. **Additional rate for pollution control.**
Divide Line 59 by Line 60 and multiply by \$100. \$ 0.0000 /\$100
62. **2021 voter-approval tax rate, adjusted for pollution control.**
Add Line 61 to one of the following lines (as applicable): Line 49, Line 50 (counties), or Line 58 (taxing units with the additional sales tax). \$ 0.4970 /\$100

2021
VOTER-APPROVAL RATE ADJUSTMENT FOR UNUSED INCREMENT RATE

- | | |
|---|------------------|
| 63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. | \$ 0.0135 /\$100 |
| 64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the tax year is prior to 2020, enter zero. | \$ 0.0000 /\$100 |
| 65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the tax year is prior to 2020, enter zero. | \$ 0.0000 /\$100 |
| 66. 2021 unused increment rate. Add Lines 63, 64, and 65. | \$ 0.0135 /\$100 |
| 67. 2021 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 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). | \$ 0.5105 /\$100 |

2021
TOTAL TAX RATE

No-new-revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

\$ 0.4504 /\$100

Voter-approval tax rate.

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), or Line 67 (adjusted for unused increment).

\$ 0.5105 /\$100

CITY OF PFLUGERVILLE, TEXAS INVESTMENT POLICY

I. POLICY STATEMENT

It is the policy of the City of Pflugerville (the "City") that the administration of its funds and the investment of those funds shall be handled in a manner which will provide the maximum security of principal invested through limitations and diversification while meeting the daily cash flow needs of the City and conforming to all applicable state and City statutes and ordinances governing the investment of public funds. The receipt of a market rate of return will be secondary to the requirements for safety and liquidity. This Policy is adopted in accordance with the Public Funds Investment Act (the "PFIA"), Chapter 2256 of the Texas Government Code, as amended and establishes guidelines for periodic review and reporting of the investments.

II. SCOPE

This investment policy applies to all aspects of investing the financial assets and funds held by the City. These funds are defined in the City's Comprehensive Annual Financial Report and include:

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

III. INVESTMENT OBJECTIVES AND STRATEGY

A. Objective

It is the policy of the City that all funds shall be managed and invested in conformance with State and Federal Regulations, applicable bond covenants and ordinances, and this adopted Investment Policy. The primary objectives for investment activities are listed below in priority order

1. Suitability

Understanding the suitability of the investment to the financial requirements of the City is important. The needs and limitations of each group of funds must be considered. Any investment eligible in the Investment Policy should be suitable for all City funds.

2. Safety of Principal

The primary objective of all investment activity is the preservation of capital and the safety of principal in the overall portfolio. Each investment transaction shall seek to ensure first that capital losses are avoided, whether they have resulted from investment defaults or erosion of market value. All investments are to be of high-quality instruments with no perceived default risk. Market price fluctuations may, however, occur.

With foremost emphasis on safety of principal (i.e. avoidance of capital losses), the Investment Officers will ensure that preservation of capital and protection of principal in the overall portfolio is maintained. Speculation is prohibited.

3. Maintenance of Adequate Liquidity

The City's investment portfolio will remain sufficiently liquid to enable it to meet all operating requirements which might be reasonably anticipated. Liquidity shall be achieved by maintaining appropriate cash equivalent balances, matching investment maturities with anticipated cash flow requirements, investing in securities with active secondary markets, and maintaining appropriate portfolio diversification.

4. Marketability

Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash requirement. An efficient market is generally defined as having a bid-asked price relationship being no greater than 1/10 of 1 percent of principal value.

5. Diversification

Diversified investment maturities shall provide monthly cash flow based on anticipated operating needs of the City. Short term financial institution deposits, investment pools, money market mutual funds, and staggered investment maturities shall provide timely liquidity and may be utilized.

6. Yield

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

B. Strategy

The investment objectives above apply to all funds covered by this Policy. Investment strategies and guidelines by fund-type are as follows:

1. Pooled Funds

These Funds comprise the majority of the City's portfolio and include all operating funds and appropriate reserves. Investment strategies for these funds have as their primary objective to assure that anticipated cash outflows are matched with adequate portfolio cash availability while providing competitive yields on City funds. Daily liquidity for operations is required first. Reserves established in accordance with the City's cash reserves policy or designated for specific purposes and time frames may be invested for longer terms.

Suitability - Any investment eligible in the Investment Policy is suitable for Pooled Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing the weighted average days to maturity for the Pooled Fund's portfolio to less than 365 days and restricting the maximum allowable maturity to three years, the price volatility of the overall portfolio will be minimized.

Marketability - Securities with active and efficient secondary markets are necessary in the event of an unanticipated cash flow requirement.

Liquidity - The Pooled Funds require the greatest short-term liquidity of any of the Fund types. Cash equivalent investments will provide daily liquidity and may be utilized as a competitive yield alternative to fixed maturity investments.

Diversification - Investment maturities should be staggered throughout the budget cycle to provide cash flow based on the anticipated operating needs of the City. Market cycle risk will be reduced by diversifying the appropriate maturity structure out through two years.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio will be the minimum yield objective.

2. Debt Service Funds

Investment strategies for Debt Service Funds have as their primary objective the assurance of investment liquidity to cover the debt service obligations on the required dates. Surplus funds outside the debt service dates will be invested in longer term maturities within the overall guidelines of this Policy.

Suitability - Any investment eligible in the Investment Policy is suitable for the Debt Service Funds.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, by managing Debt Service Funds to not exceed the debt service payment schedule the market risk of the overall portfolio will be minimized.

Marketability - Securities with active and efficient secondary markets are not necessary as the event of an unanticipated cash flow requirement is not probable.

Liquidity - Debt Service Funds have predictable payment schedules. Therefore, investment maturities should not exceed the anticipated cash flow requirements. Cash equivalent investments may provide a competitive yield alternative for short term fixed maturity investments. A singular repurchase agreement may be utilized if disbursements are allowed in the amount necessary to satisfy any debt service payment. This investment structure is commonly referred to as a flexible repurchase agreement.

Diversification - Market conditions influence the attractiveness of fully extending maturity to the next “unfunded” payment date. Generally, if investment rates are anticipated to decrease over time, the City is best served by locking in most investments. If the interest rates are potentially rising, then investing in shorter and larger amounts may provide advantage. At no time shall the debt service schedule be exceeded in an attempt to bolster yield.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio restrictions is the desired objective. The yield of an equally weighted, rolling three-month Treasury Bill portfolio shall be the minimum yield objective.

3. Debt Service Reserve Funds

Debt Service Reserve Funds are reserves required by bond covenant or other contractual requirements to be maintained through the life of the debt issuance. These funds generally do not have a need for liquidity and may be invested in longer term maturities within the overall guidelines of this Policy.

Suitability - Any investment eligible in the Investment Policy is suitable for Debt Service Reserve Funds. Bond resolution and loan documentation constraints and insurance company restrictions may create specific considerations in addition to the Investment Policy.

Safety of Principal - All investments shall be of high quality with no perceived default risk. Market price fluctuations may occur. However, managing Debt Service Reserve Fund maturities to not exceed the call provisions of the borrowing reduces the investment’s market risk if the City’s debt is redeemed and the Reserve Fund liquidated. No stated final investment maturity shall exceed the shorter of the final maturity of the borrowing or three years. Annual mark-to-market requirements or specific maturity and average life limitations within the borrowing’s documentation will influence the attractiveness of market risk and reduce the opportunity for maturity extension.

Marketability - Securities with less active and efficient secondary markets are acceptable for Debt Service Reserve Funds.

Liquidity - Debt Service Reserve Funds have no anticipated expenditures. The Funds are deposited to provide annual debt service payment protection to the City’s debt holders. The funds are “returned” to the City at the final debt service payment. Market conditions and arbitrage regulation compliance determine the advantage of investment diversification and liquidity. Generally, if investment rates exceed the cost of borrowing, the City is best served by locking in investment maturities and

reducing liquidity. If the borrowing cost cannot be exceeded, then concurrent market conditions will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields.

Diversification - Market conditions and the arbitrage regulations influence the attractiveness of staggering the maturity of fixed rate investments for Debt Service Reserve Funds. At no time shall the final debt service payment date of the bond issue be exceeded in an attempt to bolster yield.

Yield - Achieving a positive spread to the applicable borrowing cost is the desired objective. Debt Service Reserve Fund portfolio management shall at all times operate within the limits of the Investment Policy's risk constraints.

4. Capital Project and Special Purpose Funds

These funds include both bond proceeds and operating funds set aside for identified Capital Projects or Special Purposes. These funds should be invested to match projected cash flow requirements of projects with sufficient liquidity to meet unanticipated project outlays. In general, the final maturity dates of investments should not exceed the expected project completion date(s) and meet all underlying bond covenants, where applicable.

Suitability - Any investment eligible in the Investment Policy is suitable for Capital Project and Special Purpose Funds.

Safety of Principal - All investments will be of high quality with no perceived default risk. Market fluctuations may occur. However, by managing the Capital Project and Special Purpose Funds to balance the short term and long term anticipated cash flow requirements and by restricting the maximum maturity to three years, the market risk of the portfolio will be minimized.

Marketability - The balancing of short-term and long-term cash flow needs requires the short-term portion of the Capital Project and Special Purpose Funds to have securities with active and efficient secondary markets.

Liquidity - Selecting investment maturities that provide greater cash flow than the anticipated needs and maintaining appropriate cash-equivalent balances will reduce the liquidity risk of unanticipated expenditures.

Diversification - Investment maturities should blend the short-term and long-term cash flow needs to provide adequate liquidity, yield enhancement, and stability.

Yield - Attaining a competitive market yield for comparable investment-types and portfolio structures is the desired objective, however this portfolio maintains an investment strategy is comply with any applicable arbitrage or yield restriction regulations.

IV. LEGAL LIMITATIONS, RESPONSIBILITIES AND AUTHORITY

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

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

V. STANDARD OF CARE

A. Prudence

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

B. Limitation of Personal Liability

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

C. Delegation of Authority

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

The Investment Officers shall develop and maintain written administrative procedures for the operation of the investment program which are consistent with this Policy. Procedures will include reference to safekeeping agreements, depository agreements, repurchase agreements, wire transfer agreements, banking services contracts, and other investment related activities.

The Investment Officers shall be responsible for all transactions and shall establish a system of controls to regulate the activities of designated staff. .

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

D. Training

It is the City's policy to provide training required by the PFIA Section 2256.008(a) through courses and seminars offered in compliance with the PFIA to ensure the quality and capability of the Investment Officers in making investment decisions. In accordance with State Law, Investment Officers must accumulate ten hours of investment training within twelve months of attaining the position of Investment Officer. Thereafter, eight hours of training must be accumulated every two-years within the period that begins on the first day of the City's fiscal year and ends on the last day of the next fiscal year.

All investment training shall be from an independent source approved by the City Council. The following sponsors are hereby approved:

- 1) Government Finance Officers Association (GFOA and GFOAT);
- 2) Texas Society of Certified Public Accountants (TSCPA);
- 3) Texas Municipal League (TML);
- 4) Government Treasurers' Organization of Texas (GTOT);
- 5) Sponsors approved by the TSCPA and GFOA, GFOAT, GTOT, to provide CPE credits;
- 6) Center for Public Management at the University of North Texas; or
- 7) Alliance of Texas Treasury Associations (ATTA)

E. Ethics

The Investment Officers involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Furthermore, in accordance with the PFIA, an Investment Officer who has a personal business relationship with a firm or is related within the second degree by consanguinity or affinity to individuals seeking to sell investments to the City must disclose such relationships in accordance with Section 2256.005(i). Such disclosure should be made to the Texas State Ethics Commission and to the City Council.

F. Internal Controls

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

The Investment Officers shall monitor the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any investment falls below the minimum rating required by this Policy, the Investment Officers shall take all prudent measures that are consistent with this Policy to liquidate the investment that does not have the minimum rating.

G. Cash Flow Forecasting

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

VI. AUTHORIZED INVESTMENTS

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

- A. Obligations, including letters of credit, of the United States Government, its agencies and instrumentalities, and government sponsoring enterprises, including the Federal Home Loan Banks;
- B. Direct obligations of the State of Texas or its agencies.
- C. Interest-bearing financial institution deposits that are guaranteed or insured by the Federal Deposit Insurance Corporation (the "FDIC") or its successor, or the National Credit Union Share Insurance Fund (the "NCUSIF") or its successor, or that are collateralized or placed in compliance with this Policy, the PFIA and the Public Funds Collateral Act (the "PFC").
- D. Obligations agencies, counties, cities, and other political subdivisions of the state of Texas having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent.
- E. Repurchase agreements and reverse repurchase agreements structured in compliance with the PFIA provided an executed PSA Master Repurchase Agreement, or similar agreement, is on file with the City and the counterparty financial institution or primary dealer.
- F. Texas Local Government Investment Pools as defined by the PFIA. The pool must maintain a minimum rating of AAAM and seek to maintain a stable net share value of \$1.00 per share.
- G. No-load money market mutual funds if the fund: is compliant with the PFIA; regulated by the Securities and Exchange Commission; marks its portfolio to market daily; includes in its investment objectives the maintenance of a stable net asset value of \$1.0000 for each share; and is continuously rated no lower than AAAM or at an equivalent rating by at least one nationally recognized rating service..

VII. AUTHORIZED BROKER/DEALERS

All security transactions will be made through Authorized Broker/Dealers firms (see Appendix A. Authorized Broker/Dealers)As requested by the City, all Broker/Dealers will provide: provision of an audited financial statement for the most recent period, proof of certification by the Financial Industry Regulatory Authority (FINRA), and proof of current registration with the State Securities Commission.

VIII. DIVERSIFICATION AND MATURITY LIMITATIONS

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

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

IX. SAFEKEEPING AND COLLATERALIZATION

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

The City has established a collateral policy in compliance with the PFCA. Deposits secured with irrevocable letters of credit shall have 100% of principal plus anticipated interest of the deposit, less any amount insured by the FDIC or NCUSIF. Deposits secured with pledged marketable securities shall have a market value equal to or greater than 102% of the principal plus accrued interest of the deposit, less any amount insured by the FDIC or NCUSIF. All deposits shall be insured or collateralized in compliance with applicable State law. The City reserves the right, in its sole discretion, to accept or reject any form of insurance or collateralization pledged towards financial institution deposits. Financial institutions serving as City Depositories will be required to sign a depository agreement with the City. The collateralized deposit portion of the agreement shall define the City's rights to the collateral in case of default, bankruptcy, or closing, and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- The agreement must be in writing;
- The agreement has to be executed by the Depository and City contemporaneously with the acquisition of the asset;
- The agreement must be approved by the Board of Directors or designated committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- The agreement must be part of the Depository's "official record" continuously since its execution.

Acceptable forms of collateral are limited to those authorized in the PFCA. All collateral shall be subject to inspection and audit by the City or the City's independent auditors.

X. PERFORMANCE EVALUATION AND REPORTING

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

- Beginning and ending market value of the portfolio by market sector and total portfolio;
- Beginning and ending carrying (Book) value of the portfolio by market sector and total portfolio;
- Transactions which change market and book value;
- Detail reporting on each asset (book, market, and maturity dates);
- Overall current yield of the portfolio;
- Overall weighted average maturity of the portfolio;
- Maximum maturities in the portfolio;
- Statement of compliance with this Policy, incorporated Strategies and PFIA, and
- The signature of the Investment Officers.

Weighted average yield to maturity shall be the portfolio's performance measurement standard.

The City will not be required to liquidate an investment that becomes unauthorized subsequent to its purchase.

The City requires a competitive environment for all individual security purchases and sales, financial institution time deposit and transaction accounts, and money market mutual fund and local government investment pool selections.

XI. PRIMARY DEPOSITORY

At least every five years a Primary Depository shall be selected through the City's banking services procurement process, which shall include a formal Request for Application (RFA). The selection of a primary depository will be determined by evaluation of the "best value" criteria during the RFA process, and may include the following selection criteria:

- The ability to qualify as a depository for public funds in accordance with state law,
- The ability to provide requested information or financial statements for the periods specified,
- The ability to meet the minimum required items in the banking RFA,
- Complete response to all required items on the RFA form, and
- Competitive net banking service cost, consistent with the ability to provide an appropriate level of service.

XII. INVESTMENT POLICY DISTRIBUTION

Every local government investment pool or discretionary investment management firm (e.g., business organization) with whom the City transacts business will be provided a copy of this Investment Policy to assure that they are familiar with the goals and objectives of the investment program. The business organization will be required to return a signed copy of a certification form certifying that the Policy has been received, reviewed, and appropriate procedures are implemented in compliance with the PFIA.

Additionally, all investment providers will be routinely provided the adopted Investment Policy.

XIII. INVESTMENT POLICY ADOPTION BY THE CITY COUNCIL

The City's investment policy shall be adopted by the City Council. Additionally, the City Council shall adopt a resolution stating that it has reviewed the Investment Policy (and incorporated strategies) at least annually, approving any changes or modifications.

AUTHORIZED BROKER/DEALERS

FHN Financial
Hilltop Securities
Multi-Bank Securities
RBC Capital Markets
UBS Financial Services
Wells Fargo Securities

Resolution No. 1923-21-11-09-0936

**RESOLUTION OF THE CITY OF PFLUGERVILLE, TEXAS
REVIEWING AND READOPTING THE INVESTMENT POLICY
OF THE CITY OF PFLUGERVILLE, TEXAS**

WHEREAS, the Public Funds Investment Act (Texas Government Code, Chapter 2256, Section 2256.005(e) requires the review of the Investment Policy on an annual basis; and

WHEREAS, the City of Pflugerville recognizes the need for relevant and updated policies.

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

That the investment policy has been reviewed by the City and that the attached policy is hereby approved.

APPROVED this 9th day of November, 2021.

CITY OF PFLUGERVILLE, TEXAS

By: 

Victor Gonzales, Mayor

ATTEST:



Trista Evans, City Secretary

Debt Management Policy

MAY 25, 2021

Melissa Moore

FINANCE DIRECTOR | CITY OF PFLUGERVILLE

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The City's Finance Director is charged with the responsibility for prudently and properly managing any and all debt incurred by the City. The following policy provides the methods, procedures, policies and practices which, when exercised, ensure the sound fiscal management of the City's debt program.

SCOPE

This policy applies to all long-term debt securities issued by the City. This may include general obligation bonds, certificates of obligation, tax notes, revenue bonds, capital leases, private placements, and letters of credit.

DEBT LIMITS

While there is no direct debt limitation in the City Charter or under state law, the City operates under a Home Rule Charter that limits the maximum tax rate, for all City Purposes, to \$2.50 per \$100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of \$1.50 of the \$2.50 maximum tax rate for general obligation debt service.

The City evaluates new debt issuance as it relates to the current debt level. The amount of debt retired each year is compared to the amount of debt to be issued any given year and an analysis performed to determine the community's ability to assume and support additional debt service payments. When appropriate, the issuance of self-supporting revenue bonds and self-supporting certificates of obligation are also considered.

An objective, analytical approach is used to make the determination of whether debt is issued. The process compares generally accepted standards of affordability to the current values for the City. Those standards may include measures such as: debt per capita, debt as a percent of assessed value, debt service payments as a percent of current revenues and/or current expenditures, and the level of overlapping net debt of all local taxing jurisdictions.

Public Hearing Requirement

In accordance with the City's Charter, the City Council must hold a public hearing before adopting an ordinance authorizing borrowing money. The City must publish notice of the public hearing at least one week before the public hearing unless a public emergency exists that requires immediate action by the City Council. Such publication of notice must occur on the city's official website or other electronic media that is readily accessible to the public.

OBJECTIVES

Legal and Regulatory Compliance

The City's debt policies and procedures are designed to ensure compliance with all State and Federal law governing debt, including but not limited to, State law, Federal law, U.S. Constitution, Internal Revenue Service rules and regulations, Securities and Exchange Commission ("SEC") regulations, Municipal Securities Rulemaking Board ("MSRB") regulations, court rulings, existing debt covenants, and City Charter provisions.

As a result of the importance of complying with all legal and regulatory requirements, the Finance Director and the City Attorney will coordinate all activities necessary to issue debt, including but not limited to the following:

- Selection of bond counsel
- Review ordinances and resolutions provided by bond counsel
- Review all documents necessary to issue debt provided by bond counsel
- Verify compliance with the City Charter

RESPONSIBILITY AND CONTROL

The ultimate responsibility and authority for issuing debt is approval by the City's governing body, the City Council. The Finance Director is charged with the responsibility for the appropriate management of the City's debt program. The Finance Director executes the day-to-day functions of the debt program following the policies and procedures as well as the guidance and recommendations of the Finance Director, Senior Management, and City Council.

SELECTION OF SERVICE PROVIDERS

Financial Advisors

The Finance Director provides recommendations for the selection of a financial advisor for the City's debt program. The financial advisor may perform the following duties including, but not limited to: presenting all available financing alternatives; comprehensive analyses for debt refinancing; recommendations for alternative financial structures; development of timing and sale of new issues; coordinating the market timing and pricing of debt securities; issuing and disseminating the bond offering documents and other disclosure requirements; coordinating with the underwriters of the bond issuance; seeking and coordinating ratings from the nationally recognized rating agencies; and, providing guidance and advice about debt-related topics and the capital markets.

The recommendations to select a financial advisor may be based on the results of a formal request for proposal process or may be based on a quantitative and qualitative analysis of financial advisors. In either case, when the recommendation is made for Senior Management and City Council approval, the basis for the recommendation will be submitted for review. The engagement of a financial advisor is implemented through the approval of a contract by the City Council.

Bond Counsel

The Finance Director coordinates with Senior Management on the selection of bond counsel. Upon selection, bond counsel is responsible for providing an opinion to investors in two specific areas: first, the bond counsel must assure investors that the securities are valid and legally binding obligations of the City; and second, the bond counsel will state whether the interest on the bonds is exempt from Federal taxation. The bond counsel also prepares all bond documents necessary to execute the bond issuance. The bond counsel is responsible for coordinating with the City Attorney's Office, City Secretary's Office and Finance Office as well as the City's financial advisor to ensure that all tasks associated with the bond issuance are completed within prescribed timeframes.

Paying Agent/Registrar

The City's financial advisor may conduct a request for proposal process to select the paying agent/registrar for each new issue and may recommend the successful candidate for approval by City staff.

Underwriters

In a negotiated sale (see “Methods of Sale”), the Finance Director, after review with Senior Management, makes recommendations about which underwriting firms to include in the underwriting syndicate. A diverse group of securities firms will be chosen based upon past performance, demonstrated ability to resell, prior municipal issuance experience, and other factors.

Bond Insurer

Credit quality and marketability of securities may be enhanced through the purchase of municipal bond insurance. The City may pay a single premium, and in turn, the bond insurer unconditionally guarantees the payment of principal and interest to bondholders in the event of default.

Prior to purchasing insurance for an issue, the City performs a cost-effectiveness analysis with assistance from the financial advisor and bond counsel. Due to the City’s high credit quality, the costs of insurance typically outweigh the benefits the City may derive by insuring an issue, but due consideration will be given to the possibility of insurance.

CAPITAL PROGRAM

One of the City Council’s goals is to maintain the excellent quality of the City’s infrastructure. One of the mechanisms to achieve that objective is the maintenance of a Capital Program.

Ongoing Capital Needs – “Pay-as-you-Go”

Capital Projects are generally defined as costs to construct an asset or system improvement that exceeds \$25,000 and has a useful life of at least five years.

The City strives to maintain capital assets and infrastructure at a sufficient level to protect the City’s investment to minimize future replacement and maintenance costs, and to maintain service levels.

An annual review of the need for capital improvements and equipment, current status of the City’s infrastructure, replacement and renovation needs, and potential new projects is implemented during the budget process. All projects, ongoing and proposed, are prioritized based on an analysis of current needs and resource availability. For every capital project, all operation and maintenance costs are included in the proposal as well as start date, requested total budget, the amount expected to be expended each year, and proposed sources of financing.

The Finance Office matches all of the eligible requests, which represent the full range of capital needs, with all known sources of funding. Decisions are made on prioritization of proposed projects using sound judgment of criteria such as:

- Requirements on operations to meet anticipated growth
- Need for an orderly replacement of existing capital facilities and equipment
- Current levels of capital repair and replacement including obsolescence
- Projects that demonstrate an ultimate cost recovery/savings

- ongoing and projected future maintenance requirements; and
- the extent to which a project addresses a public health or safety issue or court order/mandate.

Capital Projects may be funded using current revenues (property tax, dedicated tax, Enterprise User fees, etc.) grant funds, contributions (such as developer contributions) and the issuance of debt.

Capital Projects are considered for issuance of debt when construction is to provide infrastructure to meet growth needs, so that future residents may service the debt in addition to current users and when the project requires an immediate large capital outlay or is for an unusually large total amount. This reduces the onerous tax burden that would be necessary to fund the Capital Project on a “pay- as-you-go” basis.

Current operating and maintenance costs are not funded with debt issuance.

METHODS OF SALE

The City typically chooses from three different methods of selling debt securities. The methods and the description of each method are listed below:

Competitive Sale

Bonds are awarded in an auction- style of sale to an underwriter or syndicate of underwriters that provides the lowest True Interest Cost (TIC) bid. TIC is defined as the rate, which will discount the aggregate amount of debt service payable over the life of the bond issue to its present value on the date of delivery. The successful underwriter is required to provide a “good faith deposit” to the City in the amount of two percent of the total issuance. This deposit will be returned to the lead underwriter within 24 hours of the successful delivery of the bonds. Competitive sales offer all interested underwriters an opportunity to compete for the reoffering of the City’s bonds.

Negotiated Sale

The City chooses an underwriter or underwriting syndicate that is interested in reoffering a particular series of bonds to investors. The terms of the sale, including the size of the underwriter’s discount, date of sale, and other factors are negotiated between the City and the Underwriter(s). The lead underwriter is required to provide a “good faith deposit” to the City in the amount of one percent of the total issuance.

Although the method of sale is termed negotiated, individual components of the sale may be competitively bid. The components are subject to a market analysis and reviewed prior to recommendation by staff. Negotiated sales are more advantageous when there needs to be some flexibility in the sale date and market volatility is a concern.

Negotiated sales are also often used when the issue is particularly large, if the sale of the debt issuance would be perceived to be more successful with pre-marketing efforts when a desired debt structure is a necessity and when market timing is a consideration.

Private Placement

The sale of debt securities to a limited number of sophisticated investors without the use of certain traditional financing documents such as an official statement and the possibility of no credit ratings. The City may

engage a placement agent to identify likely investors. A private placement is beneficial when the issue size is small or when the security for the bonds is weak since the private placement permits issuers to sell riskier securities at a higher yield to investors that are familiar with the credit risk

The City considers the following criteria when determining the appropriate method of sale for any debt issuance:

- Complexity of the Issue – Municipal securities with complex security features require greater marketing and buyer education efforts on the part of the underwriter, to improve the investors' willingness to purchase.
- Volatility of Bond Yields – If municipal markets are subject to abrupt changes in interest rates, there may need to be some flexibility in the timing of the sale to take advantage of positive market changes or to delay a sale in the face of negative market changes.
- Familiarity of Underwriters with the City's credit quality – If underwriters are familiar with the City's credit quality, a lower true interest cost may be achieved. Awareness of the credit quality of the City has a direct impact on true interest cost an underwriter will bid on an issue. Therefore, where additional information in the form of presale marketing benefits the interest rate, a negotiated sale may be recommended.
- Size of the Issue – The City may choose to offer sizeable issues as negotiated so that pre-marketing and buyer education efforts may be done to promote the bond sale.
- Costs of Issuance – Should the City decide to offer a small issue, it may choose a private placement in order to avoid the usual higher costs of issuance generally associated with competitive and negotiated sales.

COMPETITIVE SALE BIDDING PARAMETERS

The City seeks to identify bidding parameters such that bidders have sufficient flexibility to make the best possible bid. Bidding parameters are structured in the initial planning of the sale to enhance the attractiveness of the offering such that the lowest true interest cost may be achieved.

Bid Verifications

The City awards successful bidders on the basis of the lowest true interest cost.

Good Faith Deposits

Bidders collectively choose a bank to be the good faith bank to represent several in providing a good faith deposit. The bidders keep funds on deposit to cover the good faith check if necessary. The Financial Advisor collects a cashier's check in advance for two percent of the issue if the issue is competitive or for one percent of the issue if the issue is negotiated. Bidders not covered by the good faith bank must provide a good faith check at the time they submit their bid. Good faith checks of the non-winning bidders will be returned immediately after the bid is awarded, usually through overnight mail. The good faith check of the winning bidder is returned within 24 hours of the issue closing, usually through overnight mail.

NEGOTIATED SALE – DESIGNATION POLICIES

In a negotiated sale, the City reserves the right to mandate a priority of orders that dictates the sequence in which investors are allocated bonds. In the absence of a specific policy mandated by the City on a particular bond sale the order of priority will be (1) City residents' orders, (2) net designated orders, and (3) syndicate member orders.

The City uses designation rules that reward performance in a negotiated sale. The most common order type used by the City is the net designated orders. This type of order permits the investor placing the order to designate which syndicate members receive credit for its order. The City, at its discretion, may require that each investor designate a minimum number of syndicate members in which no one firm may receive more than 50 percent and no less than 10 percent credit. The minimum number of firms to be designated will be decided by the City prior to pricing the bonds.

Retention

Prior to pricing a bond issue, the City will select a lead underwriter and co-managing underwriters for the underwriting syndicate. Each member of the syndicate will then be assigned an account liability for purposes of determining the amount of the unsold bonds that will be allocated to each member of the syndicate. The total account liabilities will add up to 100 percent and the lead underwriter will typically have a larger liability than the co-managing underwriters.

Management Fee

A management fee may be awarded to compensate the underwriters for providing assistance in structuring of the transaction, review of documents, coordination of the working group, efforts to obtain credit enhancement and other tasks. The City reserves the right to specifically determine the allocation of a management fee.

BOND RATING AGENCY APPLICATION

Prior to issuing a publicly offered new or refunding debt, the City will submit a rating application to a nationally recognized rating agency.

As part of the application process, City staff may make a bond rating presentation directly to the credit analysts of the selected rating agencies. Included in the presentation, staff compiles information relevant to the City's current economic and financial condition as well as City initiatives.

Annually, the City will distribute the ACFR and the current operating and capital budgets to each of the bond rating agencies that maintain ratings on the City's outstanding debt obligations. Information about the City is also available on the City's website, <https://www.pflugervilletx.gov/>.

DISCLOSURE DOCUMENTS AND CONTINUING DISCLOSURE

The financial advisor normally assists the City in the preparation of the Official Statement in conjunction with the sale of bonds. The Official Statement contains relevant economic, financial and debt information to prospective purchasers of the new issue. Underwriters are required by SEC Rule 15c2-12 to obtain a copy of the Official Statement that is "deemed final" within 10 days following the bidding or purchasing a new issue of securities.

Continuing Disclosure

The City is required under the provisions of SEC Rule 15c2-12 to provide current information annually and to update certain information typically required in each Official Statement. The City will comply with its covenants and agreement associated with SEC Rule 15c2-12 and its adopted Securities Law Compliance and Disclosure Policy.

BOND TYPE & STRUCTURE

Fixed Interest versus Variable Interest

The City primarily issues fixed rate bonds to protect the organization against interest rate risk. The City has the option to issue variable rate bonds and may do so if market conditions warrant consideration of such a structure.

General Obligation Bonds

The City issues General Obligation Bonds for general purpose capital improvements when benefits accrue to the entire community. General Obligation Bonds are also used when the expectation of the project is that it will not generate significant revenues.

The City pledges its full faith and credit and levies property tax to repay the debt. In order to issue General Obligation Bonds, the City's voters must authorize the amount to be issued through a referendum.

General Obligation Bonds are sold for a term equal to, or less than, the useful life of the funded project.

Certificates of Obligation

The City has the opportunity to issue Certificates of Obligation, which are general obligation debt that do not require voter approval.

Although voter approval is not required additional notification requirements do apply.

Certificates of Obligation are often issued in cases where user fees are used to repay the debt.

Certificates of Obligation are available for governments when the improvements being sought are necessary for the health, safety and welfare of the citizens.

Revenue Bonds

The City issues Revenue Bonds primarily for the City's Water/Wastewater system. Revenue Bonds are secured by a specific source of revenue. There is no tax pledge. Revenue Bonds are issued to pay for improvements that benefit the users that repay the debt through user fees.

Typically, the City is required to fund a Reserve Fund that has no less than the highest annual debt service payment or an average annual debt service amount on deposit as a contingency. Another method to provide for contingencies is to purchase a Surety Bond in the amount of the average annual debt service or highest annual debt service. The costs of both methods are evaluated prior to a revenue bond issue by the City and the Financial Advisor. The City fully complies with reserve fund requirements set forth in any and all bond covenants.

When Revenue Bonds are issued or are outstanding, coverage requirements consistent with the bond covenant will be maintained.

Structure

Bonds are generally issued between 10 and 30 years, depending on the life of the asset. Typically, interest is paid in the first fiscal year after a bond sale and principal is paid no later than the second fiscal year after the debt is issued.

INVESTMENT OF BOND PROCEEDS

The City maintains in its Investment Policy document approved by the City Council the strategy and policies for investing bond proceeds. Interest on bond proceeds is restricted such that it may only be used to fund projects that have the same purpose as the purpose for which the bonds were originally issued. Construction proceeds are typically invested in short-term securities so that they are liquid. Interest & Sinking funds may be invested longer as they have to be maintained for the life of the issue.

ARBITRAGE COMPLIANCE

The City will follow a policy of full compliance with all arbitrage rebate requirements of the Federal tax code and Internal Revenue Service regulations and will perform (via contract consultant) arbitrage calculations for each issue subject to rebate on an annual basis. All necessary rebates will be filed and paid when due.

Arbitrage Calculations & Rebate

On fixed-yield issues, the calculation of rebate must be performed no later than each 5-year anniversary date of the issuance (Delivery Date) of the bonds and at final maturity. Where bond interest earnings exceed the arbitrage yield, the City rebates those excess earnings to the Internal Revenue Service. The City keeps detailed records of investments and construction and provides this information to the consultant for the arbitrage calculation.

REFUNDING & RESTRUCTURING OPTIONS

The City may elect to refund existing debt for any of the following reasons:

- To achieve interest rate savings in a declining interest rate environment
- To update covenants on outstanding debt which impair efficient operations, require burdensome coverage, or prohibit necessary or desirable activities
- To restructure the pattern of debt service associated with outstanding bond issues
- To alter bond characteristics such as call provision or payment dates

**RESOLUTION OF THE CITY OF PFLUGERVILLE, TEXAS
REGARDING THE DEBT MANAGEMENT POLICY OF THE CITY OF
PFLUGERVILLE**

WHEREAS, the City Council recognizes that a debt management policy is necessary in order to comply with all laws, regulations and best practices relating to municipal finance;

WHEREAS best practices established by the industry recommend the adoption of a debt management policy; and

WHEREAS, City of Pflugerville Debt Management Policy provides guidelines for all City debt issuances; and

WHEREAS all resolutions, parts of resolutions, or resolutions in conflict herewith previously approved by City Council are expressly repealed.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PFLUGERVILLE, TEXAS:

SECTION 1. The findings set forth in the recitals of this Resolution are hereby found to be true and correct.

SECTION 2. That the Debt Management Policy, as attached and incorporated herein, has been reviewed and found to be in the best interest of the City and its citizens is hereby adopted.

SECTION 3. This Resolution shall take effect immediately from and after its passage and publication as required by law.

APPROVED this 25th day of May, 2020.

CITY OF PFLUGERVILLE, TEXAS

By: 

Omar Peña, Mayor Pro Tem

ATTEST:



Karen Thompson, City Secretary
Trista Evans, Deputy

**CITY OF PFLUGERVILLE, TEXAS
HOME RULE CHARTER***

THE CITY COUNCIL

Section 3.01. Number, Selection, and Term.

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

Unless the context clearly requires otherwise, the terms "city council" or "council", when used in this charter, shall mean the mayor and the council members.

Section 3.02. Term Limits.

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

Section 3.03. Qualifications.

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

Section 3.04. Compensation.

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

Section 3.05. General Powers and Duties.

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

Section 3.06. Mayor and Mayor Pro-tem.

The mayor shall have the following rights and responsibilities:

1. Preside at all meetings of the city council.
2. Sign any ordinance, order, resolution, plat, bond, conveyance, contract, or other document that is authorized or enacted by the city council.
3. Serve as head of the city government for all ceremonial purposes.
4. Serve as the official representative of the city.

5. Perform other duties, consistent with this charter, as may be imposed by the city council.

The mayor shall have the power to vote on all matters which come before the City Council in the same manner as City Council members. The mayor may not bind or obligate the city in any way without prior authorization from the city council.

The mayor pro-tem shall be a council member elected by the council at the first meeting following the canvassing of each regular election. The mayor pro-tem shall act as mayor during the disability or absence of the mayor. When acting in the capacity of mayor, the mayor pro-tem shall have the rights and responsibilities and be subject to the limitations conferred on the mayor by this Section.

Section 3.07. Vacancies.

In the event of a single vacancy in the City Council, if there are 365 days or more remaining on the term of the vacated Mayoral or City Council position, the City Council shall call a special election to fill such vacancy. If there are less than 365 days remaining in the term of the vacated Mayoral or City Council position, the City Council may, by majority vote of the remaining Councilmembers, at its discretion, appoint a new Mayor or Councilmember to fill such vacancy or call a special election to fill such vacancy.

Section 3.08. Removal from Office.

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

1. Failure to maintain the qualifications for office required by sections 3.03 and 5.02 of this charter.
2. Violation of any express prohibition of this charter or the Code of Ethics adopted under Section 11.05.
3. Conviction of a crime involving moral turpitude.
4. Failure to attend three consecutive regular city council meetings without being excused by the council.
5. Violation of Section 3.09 (c) of this Charter.
6. Violation of Section 11.03 of this Charter.

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

(c) Hearing and decision:

1. All hearings held under this subsection shall be conducted in open session, except that the City Council may conduct a closed session to get advice from its attorney pursuant to the Texas Open Meetings Act;
2. The officer holder subject to any investigation and/or hearing under this section shall be entitled to written notice of the allegations of Removal;

3. A special meeting shall be called to hold the hearing;
4. A member of City Council who initiated or is the subject of the investigation or hearing shall not sit at the dais and shall not participate in deliberation or vote;
5. City Council shall adopt by ordinance rules of order to be followed;
6. The City Council shall state the nature of the hearing and the allegations to be considered, shall be provided the results of any investigation and a presentation of the evidence against the office holder including, but not limited to testimony from individuals;
7. The individual who is subject to the hearing is entitled to representation at the hearing, shall be provided an opportunity to respond to the allegations, cross-examine all witnesses and present any relevant evidence including, but not limited to, testimony from individuals;
8. City Council may ask questions of any individual;
9. No public comment shall be allowed unless agreed to by a majority vote of the voting members of City Council present. Rules for public comment shall be set by City Council;
10. If City Council determines by an affirmative vote of the majority of the voting members of the City Council that removal is warranted, it shall declare a vacancy to be filled no sooner than the next regular meeting and in accordance with section 3.07;
11. In addition to removal, City Council may, by a majority vote of the voting members of City Council, take any action it determines to be appropriate including, but not limited to, directing further investigation, requesting further information, or taking a vote of censure.

Section 3.09. Prohibitions.

(a) Holding other office: No member of the council shall hold other city office or employment or provide other compensated and/or contracted services to the city during his term of office and no former member of the council shall hold any compensated appointive city office or employment or provide other compensated and/or contracted services to the city until at least two years after the expiration of his term of office.

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

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

Section 3.10. City Council Meetings.

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

Section 3.11. Quorum.

Four members of city council, including the mayor shall constitute a quorum for the purpose of transacting business. Except as otherwise provided by this charter or state law, the affirmative vote of a majority of those members present and voting shall constitute valid action by the city council.

Section 3.12. Rules of Procedure.

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

Section 3.13. Voting.

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

Section 3.14. Action Requiring an Ordinance.

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

1. Authorize the borrowing of money.
2. Convey or lease or authorize the conveyance or lease of any city land.

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

Section 3.15. Ordinances, In General.

(a) Form: The council shall legislate only by ordinance that contains an enacting clause stating, "Be it ordained by the City Council of the City of Pflugerville, Texas." Each proposed ordinance shall be introduced in the written or printed form required for adoption. No ordinance shall contain more than one subject, which shall be clearly expressed in its title; however, general appropriations ordinances may contain various subjects and accounts for which monies are to be appropriated.

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

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

The city attorney shall review all proposed ordinances before first reading and provide any suggestions or objections to the council in writing.

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

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

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

Section 3.16. Emergency Ordinances.

(a) Purpose and limitations: To meet a public emergency affecting life, health, property, or the public peace, the council may adopt emergency ordinances; however, ordinances that levy taxes; grant, renew, or extend a franchise; regulate the rates charged by a public utility for its services; or, except as permitted by section 9.05, authorize the borrowing of money shall not be adopted as emergency ordinances.

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

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

Section 3.17. Code of Technical Regulations.

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

Section 3.18. Bonded Employees.

The city council shall require all municipal officers and employees who receive and disburse city funds, including the city manager, to be bonded in an amount determined by the city council. The city shall bear the cost of the bonds.

Section 3.19. Inquiries and Investigations.

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

***Originally Adopted November 1993;
Amended January 18, 1997;
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Amended November 7, 2006;
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Amended November 8, 2016.**

**CITY OF PFLUGERVILLE, TEXAS
HOME RULE CHARTER***

BOARDS AND COMMISSIONS

Section 8.01. Boards and Commissions in General.

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

Section 8.02. Membership Qualifications.

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

Section 8.03. Membership Disqualification.

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

Section 8.04. Term Limits.

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

Section 8.05. Vacancies.

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

Section 8.06. Officers.

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

Section 8.07. Texas Open Meetings Act.

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

Section 8.08. Planning and Zoning Commission.

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

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

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

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

(d) Liaison with city council: The city manager or his representative shall attend planning and zoning commission meetings and shall serve as liaison between the commission and the city council.

Section 8.09. Board of Adjustment.

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

(b) Rules of procedure: The presiding officer shall call meetings at least quarterly and may administer oaths to witnesses and compel attendance of witnesses. Cases shall be heard in open meeting by at least four members and not more than five members. The minutes of meetings shall be public

records of the board's examinations, official actions, and other proceedings and shall reflect each member's vote, absence, or failure to vote on each question.

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

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

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

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

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

Section 8.10. Parks and Recreation Advisory Board.

(a) Composition and term: The city council shall appoint a parks and recreation advisory board consisting of seven members as needed to facilitate specific parks development projects or activities. The length of term in which members serve will be determined on the time necessary to complete the specific project and will not be continuous. Should city council consist of five city council members and the mayor then each councilmember will be responsible for appointing one member and the mayor shall appoint two members to the board. Should city council consist of six city council members and the mayor, then each council member and the mayor shall be responsible for appointing one member.

(b) Powers and duties: The board shall exercise the following powers:

1. The board shall be responsible for making recommendations to the City Manager specific to the project in which they were appointed.
2. Any other matters designated by the city council.

Section 8.11. Library Board.

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

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

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

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

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Amended January 18, 1997;
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Amended November 8, 2016.

**CITY OF PFLUGERVILLE, TEXAS
HOME RULE CHARTER***

ADMINISTRATIVE SERVICES

Section 4.01. City Manager.

(a) Appointment and qualifications: The city council shall appoint a city manager by affirmative vote of at least four members. The council shall determine a method of selection that ensures orderly, nonpartisan action in securing a competent and qualified person to fill the position. The city manager shall be chosen based on executive and administrative training, experience, and ability. Within 180 days after appointment, the city manager shall become a resident of the city. An affirmative vote of a majority of the voting members of the city council shall be required to terminate a city manager.

(b) Term and compensation: The city manager shall be employed for a term and compensation and upon conditions determined by the city council.

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

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

12. Perform the duties prescribed by this charter and other duties as may be required by the city council, consistent with this charter.
13. Annually submit a five-year capital improvements plan to the city council, at least one hundred twenty days before the beginning of the budget year. The plan must list projects in order of preference with a recommendation for the year of construction for each project.
14. Meet with, on no less than a quarterly basis, the representative of the association selected by a majority of the police officers of the police department of the city as the exclusive representative for the police officers to discuss police officer working conditions and compensation, unless a majority of the police officers withdraw the recognition. If a question is raised as to whether an association is the majority representative of the employees of a department, it shall be resolved by a fair election conducted according to procedures agreed on by the parties. If the parties are unable to agree on fair election procedures, any party may request the American Arbitration Association to conduct the election and certify the results. Certification of the results of an election under this section shall resolve the question regarding representation. Any and all of the parties seeking representative status shall pay the expenses of any election equally.

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

Section 4.02. Municipal Court.

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

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

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

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

Section 4.03. City Attorney.

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

Section 4.04. City Secretary.

The city manager shall appoint the city secretary and may appoint assistant city secretaries, as needed. The city secretary shall serve at the will of the city manager and shall perform the following duties:

1. Post or cause to be posted notice of city council and city board or commission meetings, as required by the Texas Open Meetings Act, Chapter 551, Government Code.
2. Keep or cause to be kept minutes of city council meetings and ensure that minutes of city board or commission meetings are kept.
3. Authenticate by personal signature and record or cause to be recorded in full, in a book indexed for this purpose, all ordinances and resolutions.
4. Serve as an agent of the officer of public records in accordance with the requirements of the Texas Open Records Act, Chapter 552, Government Code, and the records management officer under the Local Government Records Act, Subtitle C, Title 6, Local Government Code.
5. Perform all duties prescribed by this charter.
6. Perform other duties as required by the city council or assigned by the city manager.

Section 4.05. Personnel Policies.

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

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

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

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

1. The Mayor, with the advice and consent of the City Council, shall appoint not less than five (5) individuals to serve on the Personnel Appeal Board for up to 3 years. Any given panel will consist of three (3) of the appointed members. The Mayor, with the advice and consent of the City Council, shall establish the procedures for the conduct and recording of the Personnel Appeal Board hearings and outcomes. Members of the Personnel Appeal Board must be at least 21, have no criminal record, no prior employment with the City, and be a resident of the City of Pflugerville for at least 3 years.
2. The employee shall notify the City Manager in writing within ten (10) working days after the employee receives a written notice of suspension, demotion, or termination that he/she will be requesting the Personnel Appeal Board to hear the appeal. The written notice must include a sworn and notarized statement acknowledging the employee is voluntarily waiving the right to pursue any claims in any state or federal court.
3. Unless the employee agrees to an alternative date, the Personnel Appeal Board panel shall conduct a hearing and render a decision within thirty (30) calendar days from the time the written appeal has been presented to the City Manager.
4. The Board shall not be given any documents or materials or take part in any discussion regarding the appeal prior to the hearing. All hearings shall be open to the public unless otherwise requested by the employee.
5. The City shall carry the burden of proof by a preponderance of the evidence to show that the disciplinary action was for just cause. The panel is not required to use Rules of Evidence, but the hearing shall be fair and impartial. If the employee makes a written request to the City Manager within ten (10) calendar days before the hearing, he/she shall be allowed to review all documents, statements, and records used to determine the disciplinary action at least seven (7) calendar days before the hearing. The employee shall be allowed to introduce evidence or call witnesses. The employee has the right to cross-examine and confront all witnesses. In addition, the party that calls a witness is responsible for paying any charges incurred for that person.
6. The Personnel Appeal Board panel may adjourn to discuss and review the evidence. The panel shall provide a written decision based on the facts presented. The decision shall be announced in an open meeting. The panel has the authority to uphold, reduce, or set aside suspension, demotion or termination. The panel has the authority to reinstate the employee with or without loss of wages, benefits or rank. The decision of the Personnel Appeal Board panel is final and binding on the City and the employee. The employee automatically waives his/her rights to appeal to a state or federal court unless the panel's decision was without jurisdiction or exceeded its jurisdiction or was influenced by fraud, collusion, or other unlawful means.

Section 4.06. Administrative Departments.

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

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

***Originally Adopted November 1993;
Amended January 18, 1997;
Amended November 6, 2001;
Amended November 7, 2006;
Amended November 11, 2011; and
Amended November 8, 2016.**

**CITY OF PFLUGERVILLE, TEXAS
HOME RULE CHARTER***

BUDGET AND FINANCIAL ADMINISTRATION

Section 9.01. Fiscal Year.

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

Section 9.02. Public Record.

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

Section 9.03. Annual Budget.

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

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

1. An itemized, estimate of the expense of conducting each department, division, and office.
2. Reasons for proposed increases or decreases in specific expenditures, compared with the current fiscal year.
3. A separate schedule for each department, indicating tasks to be accomplished by the department during the year, and additional desirable tasks to be accomplished if possible.
4. A statement of the total probable income of the city from taxes for the period covered by the estimate.
5. Tax levies, rates, and collections for the preceding five years.
6. All anticipated revenue from itemized sources other than the tax levy.

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

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

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

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

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

Section 9.04. Amendments After Adoption.

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

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

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

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

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

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

Section 9.05. Borrowing.

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

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

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

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

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

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

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

Section 9.06. Lapse of Appropriations.

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

Section 9.07. Administration of Budget.

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

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

(c) Independent audit: At the close of each fiscal year, and at any other times deemed necessary, the council shall call for an independent audit of all city accounts to be conducted by a certified public accountant. The certified public accountant selected shall have no personal interest, direct or indirect, in the city's financial affairs, or in any of its officers and, in any event, the same certified public accountant shall not perform the city's audit for more than five consecutive years. The audit shall contain all information required by any covenants contained in any bond ordinance of the city. Upon completion of the audit, and presentation of the auditor's report to the city council, the summary of the audit results

shall be made available in the city secretary's office as a public record, and a copy of the audit shall also be forwarded to each of the two primary bond rating agencies, as determined by the city's financial advisor, at their principal offices.

Section 9.08. Taxation.

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

Section 9.09. Sales and Purchasing.

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

***Originally Adopted November 1993;
Amended January 18, 1997;
Amended November 6, 2001;
Amended November 7, 2006;
Amended November 11, 2011; and
Amended November 8, 2016.**

APPENDIX A
MASTER FEE SCHEDULE
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DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION

FEE

A. Notification

- | | |
|---------------------|--|
| 1. Newspaper Notice | \$300.00 per Application |
| 2. Mail Notice | \$2.00 per Property Owner Receiving Notice |
| 3. Sign | \$25.00 per Street Frontage |

B. Legal Fees

\$250.00 per Application

C. License Agreement

\$250.00 per Agreement

D. Development Agreement¹

- | | |
|--------------------------------------|--|
| 1. Development Agreement Application | \$3,000.00 per Application |
| 2. Legal Review | \$10,000 Deposit (additional required if exceeded) |
| 3. Amended Application | \$1,500.00 per Amended Application |

E. Zoning and Land Use¹

- | | |
|---|------------------------------|
| 1. Rezoning Application | |
| a. 5 Acres or Less | \$500.00 per Application |
| b. Greater than 5 Acres to 10 Acres | \$1,000.00 per Application |
| c. Greater than 10 Acres | \$2,500.00 per Application |
| 2. Rezoning to PUD Application ² | |
| a. Minimum Size Waiver | \$200.00 per Application |
| b. Less than 50 Acres | \$2,500.00 per Application |
| c. 50 Acres or Greater | \$5,000.00 per Application |
| d. Amendment to Existing PUD | \$1,000.00 per Amendment |
| e. Fire Marshal Review Fee | \$200.00 per PUD Application |
| 3. Specific Use Permit | |
| a. 5 Acres or Less | \$750.00 per Permit |
| b. Greater than 5 Acres to 10 Acres | \$1,250.00 per Permit |
| c. Greater than 10 Acres | \$2,500.00 per Permit |
| 4. Comprehensive Plan Amendment – Future Land Use Map | \$500.00 per Amendment |
| 5. Text Amendment – Applicant Initiated | \$500.00 per Amendment |
| 6. Zoning Verification Letter ³ | \$50.00 per Letter |
| 7. Certificate of Non-Conformity ² | No Charge |

F. Subdivision¹

- | | |
|---|---|
| 1. Preliminary Plan | |
| a. Standard Review | \$30.00 per Lot (minimum of \$1,000.00) |
| b. Expedited Review | \$50.00 per Lot (minimum of \$2,000.00) |
| c. Review Beyond 3 Review Cycles ⁴ | \$265.00 per Additional Review Cycle |

DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION	FEE
2. Revised Preliminary Plan ⁵	
a. Standard Review	\$30.00 per Affected Lot (minimum of \$500.00)
b. Expedited Review	\$50.00 per Affected Lot (minimum of \$1,000.00)
c. Review Beyond 3 Review Cycles ⁴	\$265.00 per Additional Review Cycle
3. Construction (Public Infrastructure) Plan	
a. Due Upon Application Submittal ¹	\$500.00 per Application
b. Due Upon Plan Approval ⁶	3.5% of Infrastructure Cost Estimate
c. Review Beyond 3 Review Cycles ⁴	\$250.00 per Additional Review Cycle
4. Construction Re-Inspection	\$100.00 per Inspection
5. Right-of-Way (ROW)	
a. Standard Local ROW Application	\$100.00 per Application
b. Network Nodes Application	\$500.00 per Application
c. Network Nodes Annual Fee	\$250.00 per Network Node
d. Node Support Pole Application	\$1,000.00 per Application
e. Transfer Facilities Application	\$100.00 per Facility
f. Transfer Facility Rental	\$28.00 per Month per Node
g. Collocation of Network Nodes on Service Pole	\$20.00 per Year per Service Pole
6. Final Plat ^{7,8}	
a. Standard	\$15.00 per Lot (minimum of \$500.00)
b. Expedited	\$25.00 per Lot (minimum of \$1,000.00)
c. If Public Hearing is Required	\$250.00 in Addition to Regular Plat Fee
d. Review Beyond 3 Review Cycles ⁴	\$250.00 per Additional Review Cycle
7. Subdivision Variance	\$200.00 per Variance (minimum of \$500.00)
8. Fire Marshal Fees	\$200.00 per Preliminary Plan Approval
G. Site Development⁹	
1. Site Development Permit ¹	
a. Standard Review	\$0.06 per Sq/Ft of Impervious Cover ¹⁰ (minimum of \$250.00)
b. Expedited Review	\$0.12 per Sq/Ft of Impervious Cover ¹⁰ (minimum of \$250.00)
c. Review Beyond 3 Review Cycles ⁴	\$250.00 per Additional Review Cycle
2. Site Plan Revision (Major, Minor, Correction) ¹	\$0.06 per Sq/Ft of limits of construction included in revision (minimum of \$265.00)
3. Site Development Extension	\$50.00 per Request
4. Site Development Re-Inspection Beyond 2 Inspections	\$100.00 per Inspection
5. Architectural Waiver to Commission ¹	\$250.00 per Waiver

DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION	FEE
6. Fire Marshal Fees	
a. Fire Plan Review	\$0.05 per Sq/Ft
b. Fire Inspection	\$50.00 per Inspection
H. Site Disturbance (May Include Tree Removal)¹	
1. 5 Acres or Less	\$250.00 per Permit
2. Greater than 5 Acres to 10 Acres	\$500.00 per Permit
3. Greater than 10 Acres	\$750.00 per Permit
4. Tree Removal Only	\$50.00 per Permit
I. Traffic Impact Analysis (TIA) Review¹	
1. 2,000 to 5,000 Trips	\$1,500.00 per Review
2. 5,001 to 10,000 Trips	\$2,400.00 per Review
3. 10,001 to 15,000 Trips	\$3,300.00 per Review
4. 15,001 or More Trips	\$3,700.00 per Review
5. TIA Revision	½ Current TIA Rate
J. Miscellaneous Development Fees¹	
1. Fire Hydrant Flow Test	\$250.00 per Test
2. Vacation Subdivision Plat ⁸	\$250.00 per Application
3. Vacation of Easement or Public Right-of-Way ^{7,8}	\$250.00 per Application
4. Recordation of Easements by Separate Instrument ⁷	Applicant shall be responsible for any recordation fees per County's Recordation Fee Schedule.
5. Recordation of Development Agreement ⁷	Applicant shall be responsible for any recordation fees per County's Recordation Fee Schedule.
6. Board of Adjustment (Appeals, Variances, Special Exceptions) ⁷	Minimum \$275.00 per Request; \$125.00 per Each Additional Request
7. Warranty Bond	Varies, please contact the Engineering Department
K. Meter and Tap Inspection	
1. Water Meter Installation and Inspection	
a. 5/8" x 3/4" Meters	\$350.00 per Meter
b. 3/4" Meters	\$410.00 per Meter
c. 1" Meters	\$475.00 per Meter
d. 1 ½" Meters	\$720.00 per Meter
e. 2" Meters	\$875.00 per Meter
f. Meters Greater Than 2"	\$130.00 per Meter; Developer to Provide Meter
2. Wastewater Inspection	\$250.00 per Tap
L. New Residential Building Fees	
1. Single Family Dwelling	\$0.32 per Sq/Ft
a. Electrical	\$60.00 per Dwelling
b. Plumbing	\$60.00 per Dwelling

DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION	FEE
<ul style="list-style-type: none"> c. Mechanical 	\$60.00 per Dwelling
2. Duplex	\$0.37 per Sq/Ft
<ul style="list-style-type: none"> a. Electrical b. Plumbing c. Mechanical 	\$60.00 per Unit \$60.00 per Unit \$60.00 per Unit
3. Triplex	\$0.50 per Sq/Ft
<ul style="list-style-type: none"> a. Electrical b. Plumbing c. Mechanical 	\$60.00 per Unit \$60.00 per Unit \$60.00 per Unit
4. Manufactured or Mobile Homes	\$100.00 per Dwelling
M. New Commercial Building Fees	
1. Apartments/Hotels	\$700.00 Flat Fee + \$0.06 per Sq/Ft
<ul style="list-style-type: none"> a. Electrical b. Plumbing c. Mechanical 	\$30.00 per Unit \$30.00 per Unit \$30.00 per Unit
2. New and Finish Out	
<ul style="list-style-type: none"> a. 1 to 500 Sq/Ft b. 501 to 2,500 Sq/Ft c. 2,501 to 5,000 Sq/Ft d. Greater than 5,000 Sq/Ft 	\$266.00 Flat Fee \$600.00 Flat Fee \$1,000.00 Flat Fee \$1,000.00 Flat Fee + \$0.18 per Sq/Ft > 5,000 Sq/Ft
3. Electrical, Plumbing, and Mechanical (Each as Applicable)	
<ul style="list-style-type: none"> a. 1-2,500 Sq/Ft b. 2,501-5,000 Sq/Ft c. Greater than 5,000 Sq/Ft 	\$250.00 Flat Fee \$500.00 Flat Fee \$750.00 Flat Fee + \$0.02 per Sq/Ft > 5,000 Sq/Ft
N. Miscellaneous Residential Building Fees¹	
1. Accessory Building over 200 Sq/Ft (Portable)	\$50.00 per Permit
2. Accessory Building over 200 Sq/Ft (Permanent)	\$65.00 per Permit
3. Detached Garage	\$65.00 per Permit
4. Residential Deck & Patio Covers	\$60.00 per Permit
5. Single Family Addition (Changes Outline of Home)	\$240.00 per Permit
6. Single Family Remodel	\$80.00 per Permit
7. Electrical, Plumbing, Mechanical (included on any above)	\$60.00 per Type
8. Irrigation	\$70.00 per Permit
9. Residential Utility Inspections	\$50.00 per Permit
10. Swimming Pools	
<ul style="list-style-type: none"> a. Above Ground 	\$60.00 per Permit

DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION	FEE
b. In-Ground (No Heater)	\$158.00 per Permit
c. In-Ground (With Heater)	\$204.00 per Permit
11. Residential Flat Work (Driveways, Sidewalks, Curb Cuts)	\$50.00 per Permit
12. Re-Inspection	\$100.00 per Inspection
O. Miscellaneous Commercial Building Fees¹	
1. Signs	\$100.00 per Permit
2. Master Signage Plan (Application)	\$100.00 per Application
3. Common Signage Plan (Application)	\$100.00 per Application
4. Temporary Sign	\$30.00 per Permit
5. Certificate of Occupancy	\$60.00 per Certificate
6. Commercial Remodel ¹¹ : Electrical, Plumbing, and Mechanical (Each as Applicable)	
a. Alteration Level 1	\$75.00 per Type
b. Alteration Level 2	\$150.00 per Type
c. Alteration Level 3	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	\$250.00 per Type
b. 2,501 to 5,000 LFt	\$500.00 per Type
c. Over 5,000 LFt	\$750.00 per Type
8. Re-Inspection	\$100.00 per Inspection
P. Building Plan Review¹²	
1. New Residential Units	\$70.00 per Plan
2. Miscellaneous Residential (Remodels, Pools, Additions, Solar, Etc.)	\$40.00 per Plan
3. Miscellaneous Commercial (Remodels, Pools, Additions, Solar, Etc.)	\$50.00 per Plan
4. Residential Revisions	\$50.00 per Plan
5. New Commercial (Under 100,000 Sq/Ft)	\$150.00 per Plan
6. Signs	\$100.00 per Plan
7. Irrigation	\$30.00 per Plan
8. New Commercial	
a. Up to \$100,000.00 in value	\$100.00 per Plan
b. \$100,000.00 - \$500,000.00 in value	\$355.00 for the first \$100,000.00 in value +\$2.00 for each additional \$100,000.00 in value
c. \$500,001.00 to \$1,000,000.00 in value	\$1,155.00 for the first \$500,000.00 in value +\$1.70 for each additional \$1,000.00 in value

DEVELOPMENT SERVICES | pflugervilletx.gov/development

FEE DESCRIPTION

FEE

d. \$1,000,001.00 and over in value	\$2,004.00 for the first \$1,000,000.00 in value +\$1.14 for each additional \$1,000.00 in value
9. Fire Plan Review ¹³	\$0.05 per Sq/Ft
Q. Miscellaneous Permit, Inspection, and Occupancy Fees	
1. Temporary Noise Permit	\$50.00 per Application
2. Health Inspections	Please see the City of Austin fee schedule for current rates.
3. Commencing Work without Required Permit	Additional fee to equal the cost of the applicable permit.
4. Improperly Requested/Missed Inspection ¹⁴	\$200.00 per Inspection
5. Occupancy without Certificate of Occupancy ¹⁵	\$100.00 per Day of unauthorized occupancy
R. Appeals	\$50.00 per Requirement, decision, or determination appealed (minimum of \$200.00)

¹ A \$15.00 Technology Fee will be charged per application or permit in addition to the fees listed.

² May require additional legal and recordation 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 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 fee will be charged for every inspection due but not properly requested or otherwise missed. 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. The 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.

PFLUGERVILLE PUBLIC LIBRARY | library.pflugervilletx.gov

FEE DESCRIPTION

FEE

A. Room Use Fees¹

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

B. Equipment Use Fees

1. Security Deposit on Equipment	\$100.00 per Use
2. Laptop Use	\$25.00 per Laptop ³
3. Projector/Screen	No Charge
4. Microphone	No Charge
5. Podium	No Charge

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

² An additional \$30.00 cleaning fee will be charged for all private, commercial, and political organizations' use of indoor rooms.

³ Up to eight laptops may be checked out at a time.

PFLUGERVILLE ANIMAL WELFARE SERVICES | pflugervilletx.gov/PAWS

FEE DESCRIPTION

FEE¹

A. Impound

- | | |
|---------------------|---------------------|
| 1. Altered Animal | \$25.00 per Impound |
| 2. Unaltered Animal | \$50.00 per Impound |

B. Boarding

- | | |
|------------------------|-----------------|
| 1. Standard Boarding | \$10.00 per Day |
| 2. Quarantine Boarding | \$20.00 per Day |

C. Microchipping of Reclaimed Animals

\$15.00 per Microchip

D. Owner-Surrender

- | | |
|----------------------------------|-------------------------------|
| 1. Altered Animal | \$25.00 per Animal |
| 2. Unaltered Animal | \$50.00 per Animal |
| 3. High-Risk Animal ² | Additional \$50.00 per Animal |

E. Deceased Pet Services³

- | | |
|-----------------------------------|--------------------|
| 1. Pickup of Owned Deceased Pet | \$25.00 per Trip |
| 2. Disposal of Owned Deceased Pet | \$60.00 per Animal |

F. Adoption Fee

\$75.00 per Animal

¹ Fees are not to exceed the amounts listed. The Director of PAWS has discretion to reduce or waive fees where the Director determines appropriate.

² Animals that have severe health or behavioral issues.

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.

POLICE DEPARTMENT | police.pflugervilletx.gov

FEE DESCRIPTION

FEE

A. Alarm Permit

- | | |
|-------------------------------|-------------------------|
| 1. Permitting | |
| a. Residential | \$25.00 per Application |
| b. Commercial | \$35.00 per Application |
| 2. False Alarm ^{1,2} | |
| 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 |
| a. Incident 8 and Above | \$100.00 per Incident |

¹ Government buildings are exempt from False Alarm fees.

² False alarms where response time is over 30 minutes are not counted.

PARKS AND RECREATION | parks.pflugervilletx.gov

FEE DESCRIPTION

FEE

A. Park Reservation Fees

1. Facility Rental¹
 - a. Lake Pflugerville Pavilion \$175.00 per 10:00 A.M – 10:00 P.M.
 - b. Gilleland Creek Pavilion \$150.00 per 10:00 A.M – 10:00 P.M.
 - c. Windermere Clubhouse \$150.00 per 10:00 A.M – 10:00 P.M.
 - d. Green Red Barn \$300.00 per 10:00 A.M – 10:00 P.M.
 - e. Pfluger Grove \$125.00 per 10:00 A.M – 10:00 P.M.
 - f. Gilleland Creek Pool \$150.00 per 2-Hour Session
 - g. Scott Mentzer Pool \$300.00 per 2-Hour Session
 - h. Pfennig Soccer Field \$5.00 per Hour
2. 1849 Park Facility²
 - a. Soccer Field Rental \$20.00 per Hour
 - b. Soccer Pod Rental (Two Fields) \$40.00 per Hour
 - c. Football Field Rental \$20.00 per Hour
 - d. Field Lights \$25.00 per Hour
 - e. Bluetooth Lock Replacement \$75.00 per Replacement Lock
 - f. Football Score Board Remote Replacement \$500.00 per Replacement Remote
3. Special Events & Full Facility Rentals
 - a. 1849 Facility \$250.00 per Hour
 - b. 1849 Soccer Fields \$150.00 per Hour
 - c. 1849 Multi-Purpose \$75.00 per Hour
4. Athletic Permits
 - a. Less than 200 Participants \$125.00 per Permit
 - b. 200 to 400 Participants \$150.00 per Permit
 - c. 400 to 1,000 Participants \$175.00 per Permit
 - d. Greater than 1,000 Participants \$200.00 per Permit

B. Recreation Center Rental Fees

1. Non-Profit
 - 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 \$50.00 per Hour
 - d. Full Court (Business Hours) \$90.00 per Hour
 - e. Full Court (Outside of Business Hours) \$150.00 per Hour
2. Private & Commercial¹
 - 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

PARKS AND RECREATION | parks.pflugervilletx.gov

FEE DESCRIPTION	FEE
<ul style="list-style-type: none"> e. Full Court (Outside of Business Hours) \$200.00 per Hour 	
3. Special Events ¹	
<ul style="list-style-type: none"> a. Party & Celebrations (Meeting Room & Gym or Game Room) \$150.00 per Use³ 	
4. Equipment Use Fees	
<ul style="list-style-type: none"> a. Security Deposit on Equipment \$100.00 per Use (up to 3 hours) b. Audio/Visual and Computer Use \$25.00 per Use (up to 3 hours) 	
C. Recreation Center Fees¹	
1. Family Membership	
<ul style="list-style-type: none"> a. Annual Membership \$200.00 per Year b. Monthly Membership \$18.00 per Month 	
2. Individual Membership	
<ul style="list-style-type: none"> a. Annual Membership \$100.00 per Year b. Monthly Membership \$10.00 per Month 	
3. Youth Membership	
<ul style="list-style-type: none"> a. Annual Membership \$50.00 per Year b. Monthly Membership \$5.00 per Month 	
4. Senior Membership ⁴	
<ul style="list-style-type: none"> a. Annual Membership \$30.00 per Year b. Monthly Membership \$3.00 per Month 	
5. Military Membership	
<ul style="list-style-type: none"> a. Annual Membership \$30.00 per Year b. Monthly Membership \$3.00 per Month 	
6. One-Day Rec Center Pass	\$2.00 per Day
7. Walking Pass 10-Day Punch Card	\$10.00 per Card
8. ID Replacement Card	\$5.00 per Replacement Card
9. Recreation Center Classes	Varies. Please see the Parks Program Guide for more information.
D. Senior Center Fees¹	
1. Field Trip	
<ul style="list-style-type: none"> a. Less than 25 Miles \$5.00 per Trip b. 25 to 50 Miles \$10.00 per Trip c. 51 to 75 Miles \$15.00 per Trip d. 76 to 100 Miles \$20.00 per Trip 	
2. Senior Luncheon	
<ul style="list-style-type: none"> a. Non-Catered \$2.00 per Person b. Catered \$7.00 per Person 	
3. Senior Programs	Varies. Please see the Parks Program Guide for more information.

PARKS AND RECREATION | parks.pflugervilletx.gov

FEE DESCRIPTION

FEE

E. Aquatic Fees

1. Gilleland and Windermere Pools¹
 - a. Adult Admission \$3.00 per Day
 - b. Child Admission \$2.00 per Day
 - c. Senior Admission \$2.00 per Day
 - d. Military Admission \$2.00 per Day
2. Scott Mentzer Pool¹
 - a. Adult Admission \$4.00 per Day
 - b. Child Admission \$2.00 per Day
 - c. Senior Admission \$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
3. Swim Practice and Swim Meet
 - a. Swim Practice Facility \$8.00 per Lane per Hour
 - b. Swim Practice Lifeguard \$9.00 per Lifeguard per Hour
 - c. Swim Meet Facility \$10.00 per Lane per Hour
 - d. Swim Meet Lifeguard \$9.00 per Lifeguard per Hour
4. Lap Swim Pass¹ \$30.00 per 10 Passes
5. Summer Senior Lap Swim Pass¹ \$20.00 per 10 Passes
6. Summer Military Lap Swim Pass¹ \$20.00 per 10 Passes
7. Aquatic Classes Varies. Please see the Parks Program Guide for more information.

F. Recreation Programs

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

G. Special Events

1. Gate/Admission Fee No Charge – \$10.00 per Day
2. Booth Fees⁵
 - a. Single Booth \$30.00 – \$200.00 per Booth
 - b. Double Booth \$80.00 – \$400.00 per Booth
3. Electricity Access \$25.00 – \$50.00 per Event
4. City of Austin Temporary Food Permit Please see the City of Austin fee schedule for current rate.

H. Community Services

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

PARKS AND RECREATION | parks.pflugervilletx.gov

FEE DESCRIPTION

FEE

3. Community Garden	
a. Full Plot 12-Month Reservation	\$50.00 per Reservation
b. Full Plot 6-Month Reservation	\$25.00 per Reservation
c. Half Plot 12-Month Reservation	\$30.00 per Reservation
d. Half Plot 6-Month Reservation	\$15.00 per Reservation
e. Accessible Plot 12-Month Reservation	\$30.00 per Reservation
f. Accessible Plot 6-Month Reservation	\$15.00 per Reservation

¹ Fees listed are for City of Pflugerville residents. Non-residents will be charged an additional 50%.

² Peak-hour fees for field use are an additional 50% and are based on demand during select time frames.

³ Includes two hours of meeting room use and one hour in either the gymnasium or game room.

⁴ Membership includes Senior Center programs.

⁵ Fees are dependent upon the type of booth, the operators of the booth (non-profit, private, or commercial) and whether an Early Bird rate was offered. Please see specific event details for more information.

UTILITY CUSTOMER SERVICES | utilitybilling.pflugervilletx.gov

FEE DESCRIPTION	FEE ¹
A. New Account	\$30.00 per Account
B. Transfer Account	\$25.00 per Account
C. Disconnect Service for Non Payment	\$25.00 per Event
D. Reinstate Service (due to Non Payment)	\$25.00 per Event
E. Additional Trip Fee²	No charge if not same-day service
F. Water Meter Tampering	\$250.00 + Cost of Materials to Repair
G. Meter Re-Read & Leak Check³	\$25.00 per Request
H. Pressure Check³	\$25.00 per Request
I. Meter Data Log	\$25.00 per Request
J. Meter Test	
1. Meters up to 1 Inch	\$85.00 per Test
2. Meters greater than 1 Inch	Varies. Please contact Public Works for more information.
K. After-Hours Fee	No Charge for Emergency Call-Out
L. Other Services Not Listed	\$25.00 per Service

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 issue is found on City-side, the fee will be credited to the customer's account.

Water and Wastewater | utilitybilling.pflugervilletx.gov

FEE DESCRIPTION

FEE

A. Retail Water Rates^{1,2}

1. Monthly Base Charge³
 - a. 5/8" meter \$19.00 per Meter
 - b. 3/4" meter \$30.02 per Meter
 - c. 1" meter \$49.06 per Meter
 - d. 1 1/2" meter \$82.08 per Meter
 - e. 2" meter \$142.12 per Meter
 - f. 3" meter \$344.28 per Meter
 - g. 4" meter \$538.08 per Meter
 - h. 6" meter \$1,076.92 per Meter
 - i. 8" meter \$2,558.92 per Meter
2. Volume Charge
 - a. 0 – 3,000 Gallons \$4.20 per 1,000 Gallons
 - b. 3,001 – 10,000 Gallons \$5.30 per 1,000 Gallons
 - c. 10,001 – 25,000 Gallons \$6.60 per 1,000 Gallons
 - d. 25,001 Gallons and Over \$8.30 per 1,000 Gallons
3. Volume Charge for Construction / Fire Hydrant Meters or Bulk Water \$10.00 per 1,000 Gallons

B. Retail Wastewater Rates⁴

1. Monthly Base Charge
 - a. In-City Customers \$29.00 per Meter
 - b. Out-of-City Customers \$34.00 per Meter
2. Volume Charge⁵ \$4.20 per 1,000 Gallons

C. Wholesale Wastewater Rates

1. Wilke Lane Treatment Plant \$26.50 per LUE per month

D. 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.

E. Deposits⁶

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 \$1,200.00

-
- ¹ The City will charge every retail utility customer of the City water rates that 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 a credit to the customer's bill under the following circumstances. A minimum usage of 40,000 gallons more than the previous month's usage will make the customer eligible for consideration of a credit to the customer's account. The average of the past twelve months of usage will be used as a base for crediting 100% of the excess usage billed (amount of credit will be based on the highest rate per 1,000 gallons). The City would require the customer to submit a written request for a credit with a copy of the bill from a licensed plumber certifying that the leak has been repaired and a copy of a valid City of Pflugerville Building Permit for the repair. The request must detail location and dates of the leak. Customers who have been notified of a leak but have not repaired it within 15 days of notification, will not qualify for the credit. Customers are eligible for only one credit per account location.
- ³ Rates for larger sized meters are subject to separate agreement with the City.
- ⁴ The City will charge every retail utility customer served by the City wastewater rates that include the Monthly Base Charge and the Volume Charge as set forth in this section.
- ⁵ The quantity of wastewater used to calculate the Volume Charge for wastewater will be determined as follows:
- **Residential Customers:** Each March, the City will determine each customer's water usage during the preceding November, December, January, and February and calculate the average of the three (3) lowest water usage months during that period. The average will be used to calculate the customer's Volume Charges until the 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 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.
- ⁶ 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 DISPOSAL | utilitybilling.pflugervilletx.gov

FEE DESCRIPTION

FEE

A. Curbside Services¹

- | | |
|--------------------------|---------------------------|
| 1. In-City Residents | \$18.94 per Month |
| 2. Out-of-City Residents | \$20.94 per Month |
| 3. Extra Carts | |
| a. Trash Carts | \$6.83 per Cart per Month |
| b. Recycle Carts | \$3.98 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 | No Charge |
| 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 | No Charge |
| l. Motor Oil | No Charge |
| m. Oil Filters | No Charge |
| n. Anti-Freeze | No Charge |
| o. Tires 19" or Less | \$5.00 per Tire |
| p. Tires Larger than 19" | \$8.00 per Tire |
| q. Small Brush Load (up to 2 Cu/Yd) | No Charge |
| r. Medium Brush Load (2 to 4 Cu/Yd) | \$20.00 per Brush Load |
| s. Large Brush Load
(Greater than 4 Cu/Yd) | \$40.00 per Brush Load |
| 2. Non-Resident | |
| a. Small Brush Load (up to 2 Cu/Yd) | \$15.00 per Brush Load |
| b. Medium Brush Load (2 to 4 Cu/Yd) | \$20.00 per Brush Load |
| c. Large Brush Load
(Greater than 4 Cu/Yd) | \$40.00 per Brush Load |

¹ 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.

MISCELLANEOUS FEES

FEE DESCRIPTION

FEE

A. Banner Installation (Streets & Drainage)

\$160.00 per Banner Installation

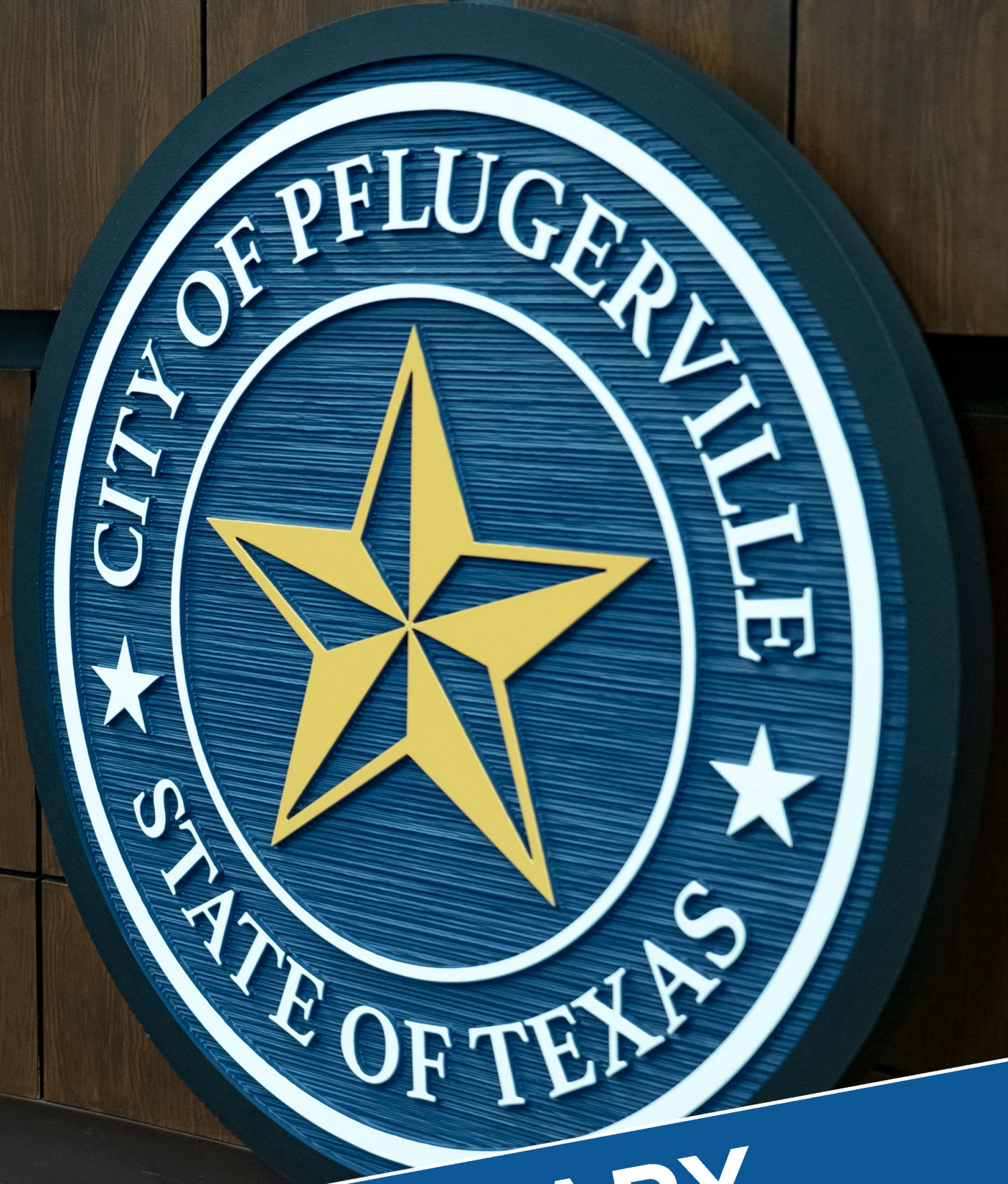
Authorized Purchases List

The Authorized Purchases List (APL) is used to reduce the number of smaller purchases going to City Council for approval.

Once the authorized purchases list is approved by City Council the City Manager may execute contracts and purchases in excess of \$50,000 up to \$200,000 through the City Managers agenda process if certain criteria applies:

- The item costs \$200,000 or less.
- The item does not require the Mayor's signature.
- The purchase does not deviate from the original purpose as designated on the list.
- Actual cost is no greater than 10% or \$10,000 of the approved amount.
- City Council does not require the item to come back to them for approval.

Department	Account Name	Vendor (if known)	Contract Description	FY22 Approved
P+C	Management Development	To Be Determined	Emergency Management Consultant/Tabletop Exercises	120,000
P+C	Benefits Administration	HUB International	Health Consultant	55,000
IT	Software	SHI	Microsoft EA (Office, etc.)	155,000
IT	Software	SHI	Adobe Software	60,000
IT	Software	CrowdStrike	Next-Gen Anti-virus	50,000
IT	Software	South Central Planning & Dev. Comm.	MyPermitNow	69,260
IT	Software	CityWorks	CityWorks Asset Management System	66,000
IT	Software	ESRI	ESRI Enterprise License Agreement Software	55,000
IT	Software	TBD	Project Management Software	171,305
IT	Software	Motorla Solutions	CAD RMS Software Maintenance	122,000
Police	Annual Contracts	Coalition Radio Fees	Travis County Emergency Services	76,000
Parks	Pools	Progressive Commercial Aquatics, Inc	Pool Chemicals and Routine Pool Equipment Maintenance	120,000
Streets & Drainage	Sidewalk Repair (Contracted)	Xevex Construction	Sidewalk Repair	150,000
Streets & Drainage	Pavement Marking (Contracted)	DIJ	Stripeing	140,000
Streets & Drainage	Annual Contracts	DeAngelo	Drainage Mowing	60,000
Streets & Drainage	Annual Contracts	Sweep Across	Street Sweeping	100,000
Utility Administration	Other Professional Fees	Freese & Nichols	On-Call Water & Wastewater Modeling (FY21-FY22)	75,000



GLOSSARY

Abbreviations

ACM – Assistant City Manager	HOT – Hotel Occupancy Tax
ACFR – Annual Comprehensive Financial Report	LCRA – Lower Colorado River Authority
CO – Certificate of Obligation	LGC – Local Government Code
CCN – Certificate of Convenience and Necessity	MGD – Million Gallons per Day
CCP – Code of Criminal Procedure	MS4 – Municipal Separate Storm Sewer System
CDBG – Community Development Block Grant	O&M – Operations and Maintenance
CIP – Capital Improvement Plan, Program, or Projects	PfISD – Pflugerville Independent School District
CTTS – Central Texas Turnpike System	PEG – Public, Educational, and Governmental Access
DCM – Deputy City Manager	ROW – Right of Way
ERP – Enterprise Resource Planning	SCADA – Supervisor Control and Data Acquisition
ETJ – Extraterritorial Jurisdiction	TCAD – Travis Central Appraisal District
FTE – Full-Time Equivalents	TCEQ – Texas Commission on Environmental Quality
GAAP – Generally Accepted Accounting Principles	TIRZ – Tax Increment Reinvestment Zone
GASB – Governmental Accounting Standards Board	UCR – Uniform Crime Reports
GO – General Obligation Bonds	WCAD – Williamson County Appraisal District
GFOA – Government Finance Officers Association	WTP – Water Treatment Plant
GIS – Geographical Information Systems	WWTP – Wastewater Treatment Plant

Definitions

Accounts Payable – A short-term (one year or less) liability reflecting amounts owed for goods and services received by the City.

Accounts Receivable – An asset reflecting amounts due from other persons or organizations for goods and services furnished by the City.

Accrual Basis – A method of accounting that recognizes the financial effect of transactions, events, and interfund activities when they occur, regardless of the timing of cash flows.

Accrued Expenses – Expenses incurred but not due until a later date.

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

Ad Valorem Taxes (Current) – Commonly referred to as property taxes. All property, real personal, mixed tangible, intangible, annexations, additions, and improvements to property located within the City limits that are subject to taxation on January 1st of the current fiscal year. Following the final passage of the appropriations ordinance, the City Council sets the tax rate and levy for the current fiscal year beginning October 1st and continuing through the following September 30th.

Ad Valorem Taxes (Delinquent) – All taxes are due upon receipt of bills and are delinquent if not paid before February 1st of the fiscal year in which it is imposed.

Ad Valorem Taxes (Penalty and Interest) – A delinquent tax incurs a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of the month the tax remains unpaid prior to July 1st of the year in which it becomes delinquent.

Aldermanic – A form of government in which a municipality elects a legislative body (i.e. City Council).

Budget Glossary

Annual Comprehensive Financial Report (ACFR) – An annual document that contains the City's audited financial statements as well as other financial and statistical City information.

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

Arbitrage – A reference to the difference between the yield (interest) on governmental obligations exempt from Federal tax under section 103 of the Internal Revenue Code and the yield on securities and obligations that are not exempt from Federal tax in which the proceeds of the governmental obligations are invested.

Assessed Valuation – The value established for real or personal property for use as a basis for levying property taxes. Property values are established by the Travis County Tax Assessor-Collector, or the Williamson County Tax Assessor based on the location of the property.

Asset – The resources and property of the City that can be used or applied to cover liabilities.

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

Audit – A comprehensive review of the manner in which the government's resources were actually utilized. A certified public accountant issues an opinion over the presentation of financial statements, tests the controls over the safekeeping of assets, and makes recommendations for improvements where necessary. The City is required to have an annual audit conducted by a qualified certified public accountant firm selected by the City Council.

Balanced Budget – A budget in which the expenditures shall not exceed the total of estimated revenue and any fund balances available from prior fiscal years.

Bond – A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date in the future, called the maturity date, together with periodic interest at a specified rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types are general obligation bonds, certificates of obligation, and revenue bonds.

Budget – A financial plan for a specified period of time (fiscal year) that matches all projected revenues and proposed expenditures for various municipal services.

Budgetary Basis – Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable and expenditures are recognized in the accounting period in which they are paid or encumbered, if applicable.

Budget Category – A group of expenses related by function. The City uses six budget categories including: Personnel, Operations and Maintenance, Supplies, Services, Capital Outlay and Debt Service.

Budget Message – A general discussion of the submitted budget presented in writing by the City Manager as a part of the budget document.

Budget Schedule – The schedule of key dates or milestones that the City follows in the preparation and adoption of a budget.

Budget Glossary

Capital Improvement Plan (CIP) – A five-year planning document that outlines the capital projects within the next five years and includes information regarding funding, project description and scheduling, and status. The City Council annually adopts a CIP as part of the budget process.

Capital Outlay – A specific and identifiable improvement or purchase over \$5,000 for which expenditures are proposed within the capital budget or capital improvement program and result in the acquisition of or addition to fixed assets, and meets these criteria: has an anticipated useful life of at least two years; can be permanently identified as an individual unit of property; belongs to one of the following categories: Equipment, Buildings, Improvements Other Than Buildings, or Land; constitutes a tangible, permanent addition to the value of City assets; does not constitute repair or maintenance; and is not readily susceptible to loss.

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

Certificate of Convenience and Necessity (CCN) – A permit issued by a governmental agency that authorizes the holder of the permit the exclusive right to provide utility service within a particular geographic area.

Certificates of Obligation (COs) – Tax-supported bonds that are similar to general obligation bonds and can be issued after meeting strict publication requirements and with final approval of the City Council. See definition of bond.

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

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

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

Component Unit - Legally separate organizations for which the elected officials of the primary government are accountable; or if the primary government is not accountable, the nature and significance of the component unit’s financial relationship is such that to exclude it would cause the primary government’s financial statements to be misleading or incomplete.

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

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

Council-Manager Form of Government – A system of local government that combines the political leadership of elected officials in the form of a council or other governing body with the managerial experience of an appointed local government manager. The City Council is responsible for legislative functions such as enacting local legislation, determining City policies as well as appointing the City Manager. The City Manager is responsible to the Council for the proper administration of all City affairs.

Community Development Block Grant (CDBG) – A flexible, Department of Housing and Urban Development (HUD) program that provides communities with resources to address a wide range of unique

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community development needs. The CDBG program provides annual federal grants on a formula basis to local governments and States.

Debt Service – The City's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Debt Service Rate – The rate at which revenues generated will be sufficient to pay the City's general debt service. This rate is set by law and is the same for both the No-New-Revenue and Voter-Approval Rates.

Deficit – The excess of the liabilities of a fund over its assets, the excess of expenditures over revenues during an accounting period; or, in the case of proprietary funds, the excess of expense over income during an accounting period.

Department – A major administrative division of the City which indicates overall responsibility for an operation or a group of related operations within a functional area.

Depreciation – The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fiscal asset's lost usefulness is the depreciation, or the reserve cost, in order to replace the item at the end of its useful life.

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

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

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

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

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

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

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The Fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

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

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

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

Full-Time Equivalent (FTE) – The numeric breakdown of city positions. A regular full-time employee (40 hours per week) equals one (1.0) full-time equivalent. Part-time positions are calculated as 0.5 full-time equivalents, and seasonal staff positions are considered 0.25 full-time equivalents.

Function – A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Fund – An accounting entity with a separate set of self-balancing accounts that records all financial transactions for specific activities or government functions. Commonly used funds in public accounting are general fund, special revenue funds, debt service funds, capital project funds, enterprise funds, trust and agency funds, and internal service funds.

Fund Balance – The assets of a fund less liabilities, as determined at the end of each fiscal year. Any reservations of fund balance are deducted to result in an unreserved fund balance.

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

General Fund – The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund usually includes most of the basic operating services, such as police protection, parks and recreation, streets, and general administration.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting. These principles (i) govern the form and content of the basic financial statements of an entity; (ii) encompass the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time; (iii) include not only broad guidelines of general application, but also detailed practices and procedures; and (iv) provide a standard by which to measure financial presentations.

General Obligation Bonds (GOs) – Bonds that finance public projects such as streets, municipal facilities, and park improvements. These bonds are backed by the full faith and credit of the issuing government. Also referred to as Limited Tax Bonds.

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

Governmental Accounting Standards Board (GASB) – The mission of the Governmental Accounting Standards Board is to establish and improve standards of state and local governmental accounting and financial reporting that will result in useful information for users of financial reports and guide and educate the public, including issuers, auditors, and users of those financial reports.

Government Finance Officers Association (GFOA) – The GFOA is the professional association of state/provincial and local finance officers in the United States and Canada and has served the public finance profession since 1906. GFOA members are dedicated to the sound management of government financial resources.

Governmental Funds – Funds, within a governmental accounting system, that support general tax-supported governmental activities such as public safety, public library, etc.

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Grants – Contributions or gifts of cash or other assets from another government or organization to be used or expended for a specific purpose, activity, or facility.

Home Rule City – A Texas city with population over 5,000 in which citizens adopt a home rule charter to define the structure, power, duties, and authority of their local government. Rather than looking to state statutes to determine what they may do, home rule cities look to their local charters to determine what they may do. Thus, a home rule city may take any action that is not prohibited by the Texas Constitution or statutes as long as the authority is granted in the charter of the city. Home rule cities have the inherent authority to perform any action, which qualifies as a public purpose that is not prohibited or pre-empted by state law.

Hotel Occupancy Tax (HOT) – Funds collected from hotels and similar facilities and remitted to the City to fund items that (i) directly enhance and promote tourism and the convention and hotel industry and (ii) clearly fit into one of the statutorily provided categories for expenditure of local hotel occupancy tax revenues.

Impact Fees – Fees assessed to developers to help defray a portion of the costs that naturally result from increased development. By Texas law, these fees must be used for capital acquisition or debt service related to capital projects. Also called Capital Recovery Fees.

Intergovernmental Revenues – Revenues from other governments in the form of grants or shared revenues.

Levy – To impose taxes, special assessments, or special charges for the support of governmental activities. Also, the total amount of taxes, special assessments, or special charges imposed by a government.

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

Lower Colorado River Authority (LCRA) – An agency of the State of Texas that fulfills a variety of roles in Central Texas: delivering electricity, managing the water supply and environment of the lower Colorado River basin, providing public recreation areas, and supporting community and economic development.

Long-Term Debt – Debt with a maturity of more than one year after the date of issuance.

Maintenance – The act of keeping assets in a state of good repair. It includes preventive maintenance, normal periodic repairs, part replacement, and other upkeep, needed to maintain the asset so that it continues to provide normal service.

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

Mixed Beverage Tax – A tax imposed on the gross receipts of a licensee from the sale, preparation, or serving of mixed beverages.

Modified Accrual Basis – Basis of accounting according to which revenues are recognized in the accounting period in which they become available and measurable, and expenditures are recognized in the accounting period in which the fund liability occurs, if measurable.

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

No-New-Revenue Tax Rate – The tax rate required to produce the same amount of tax revenue for the current fiscal year as the previous fiscal year on properties taxed in both years.

Non-operating Expenditures – Expenditures that are unrelated to the daily operations of the department.

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

Operations and Maintenance (O&M) – Represents the portion of taxes assessed for the operations and maintenance of General Fund services. Also referred to as Maintenance and Operations.

Open Meetings – The Open Meetings Act was adopted to help make governmental decision making accessible to the public. It requires meetings of governmental bodies to be open to the public, except for expressly authorized executive sessions, and to be preceded by public notice of the time, place, and subject matter of the meeting.

Operating Budget – A financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year). The proposed budget is the financial plan presented by the City Manager for consideration by the City Council, and the adopted budget is the financial plan ultimately approved and authorized by the City Council.

Ordinance – A formal legislative enactment by the governing body of a municipality. It is not in conflict with any higher form of law, such as a state statute or constitutional provision; it has the full force and effect of law within the boundaries of the municipality to which it applies.

Per Capita Debt – Total tax supported debt outstanding divided by population.

Performance Measures – Performance measures are specific quantitative and qualitative indicators that report on the progress of activities and goals. Measures include inputs (the resources required to complete objectives), outputs (the number of units produced), efficiency measures (the number of units produced per input), and effectiveness measures (the end result of the objective).

Personnel Services – Expenditures made for salaries and related benefit costs.

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

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

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

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

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

Pro forma – Forecasted financial figures based on previous business operations for estimate purposes.

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

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

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

Property Tax Rate – A percentage applied to all taxable property to raise general revenues. It is derived by dividing the total tax levy by the taxable net property valuation.

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

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

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

Reserve – An account used to indicate that a portion of fund resources is restricted for a specific purpose or is not available for appropriation and subsequent spending.

Retained Earnings – An equity account reflecting the accumulated earnings of a proprietary fund.

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

Revenue Bonds – Long-term debt (bonds), the repayment of which is based upon pledged revenues for a revenue generating facility.

Revenues – All amounts of money earned or received by the City from external sources.

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

Supervisor Control and Data Acquisition (SCADA) – A computer system used by the utility departments that allows operators to supervise and control various pumps and motors, and change process controls in the plant or distribution system while collecting and storing data.

Special Revenue Fund – Accounts for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Tax Base – The total property valuations on which each taxing entity levies its tax rates.

Tax Levy – The total revenues to be raised by ad valorem taxes for expenditures ordained by the City Council.

Taxable Value – Estimated value of property on which ad valorem taxes are levied.

Taxes – Compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

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

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Texas Commission on Environmental Quality (TCEQ) – The Texas Commission on Environmental Quality is the regulatory environmental agency for the State of Texas. TCEQ monitors the City's utility systems for compliance with state law.

Tax Increment Reinvestment Zone (TIRZ) – A zone designated for renewal by the governing board of an entity. Development and improvements are funded through special property tax provisions as governed by Chapter 311 of the State of Texas Tax Code.

Transfers In/Out – Transfers made from one City fund to another City fund for the purpose of reimbursement of expenditures, general and administrative services, or debt services.

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

Uniform Crime Reports (UCR) – The Uniform Crime Reporting (UCR) Program was conceived in 1929 by the International Association of Chiefs of Police to meet a need for reliable, uniform crime statistics for the nation. In 1930, the FBI was tasked with collecting, publishing, and archiving those statistics. Today, these publications are produced from data provided by nearly 17,000 law enforcement agencies across the United States.

Unused Increment – The cumulative difference between a city's voter-approval tax rate and its actual tax rate for each of the prior three taxing years (began in tax year 2020) which may be applied to a city's tax rate without impacting the voter-approval tax rate.

Utility Fund – The City's enterprise fund that accounts for the activities related to providing water, wastewater, and solid waste services to the customers in the City of Pflugerville service area.

Voter-Approval Tax Rate – The maximum rate allowed by law without voter approval via a mandatory election. The calculation includes a 3.5 percent increase on the prior year operations and maintenance no-new-revenue rate plus the amount necessary to cover debt service. Provisions allow for adjustment to the 3.5 percent increase due to increase not utilized in previous years, declared disasters, and other exceptions.

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

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