

CITY OF PFLUGERVILLE, TEXAS

TABLE 8

WATER AND WASTEWATER RATES

LAST TEN FISCAL YEARS

| | | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------------------|---------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| <u>Water Rates</u> | | | | | | | | | | | |
| Base Charge | | \$ 13.68 | \$ 13.68 | \$ 13.68 | \$ 15.50 | \$ 15.50 | \$ 15.50 | \$ 15.50 | \$ 15.70 | \$ 15.70 | \$ 17.00 |
| Usage: | | | | | | | | | | | |
| 0 - 3,000 | gallons | | | | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.40 | 3.80 |
| 0 - 12,000 | gallons | 4.35 | 4.35 | 4.35 | | | | | | | |
| 0 - 15,000 | gallons | | | | | | | | | | |
| 3,000 - 10,000 | gallons | | | | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.30 | 4.80 |
| 10,001 - 25,000 | gallons | | | | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 5.40 | 6.00 |
| 15,001 - 20,000 | gallons | | | | | | | | | | |
| 12,000 - 26,000 | gallons | 4.61 | 4.61 | 4.61 | | | | | | | |
| 20,001 - 25,000 | gallons | | | | | | | | | | |
| 25,001 + | gallons | | | | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 6.80 | 7.50 |
| 25,001 - 30,000 | gallons | | | | | | | | | | |
| 26,001 + | gallons | 4.73 | 4.73 | 4.73 | | | | | | | |
| 30,001 - 35,000 | gallons | | | | | | | | | | |
| 35,001 - 40,000 | gallons | | | | | | | | | | |
| 40,001 - 45,000 | gallons | | | | | | | | | | |
| 45,000 + | gallons | | | | | | | | | | |
| <u>Wastewater Rates</u> | | | | | | | | | | | |
| Base (4,000 gallons) | | | | | | | | | | | |
| Base (3,000 gallons) | | | | | | | | | | | |
| Base (3,000 gallons) | | 18.50 | 18.50 | 18.50 | | | | | | | |
| Base (3,000 gallons) | | | | | | | | | | | |
| Base (0 gallons) | | | | | 19.50 | 19.50 | 19.50 | 22.50 | 23.50 | 23.50 | 28.50 |
| Usage per 1,000 gallons | | 3.51 | 3.51 | 3.51 | 1.25 | 1.25 | 1.25 | 1.55 | 2.20 | 2.20 | 4.20 |
| City average (new customers) | | 27.45 | 28.85 | 25.17 | 25.63 | 25.50 | 26.13 | 30.72 | 32.74 | 33.62 | 47.82 |

Note: The rates and charges provided represent those of a residential customer within the City limits with a typical 5/8" meter.

This segment of the utility customer base represents the largest portion of the City's utility customers.

Wastewater rates are based on the customer's winter water usage (the lowest three winter months of November, December, January and February).

New customers start with the City average until their own rate is established.

CITY OF PFLUGERVILLE, TEXAS

TABLE 9

PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

| Taxpayer | 2021 | | | 2012 | | |
|--------------------------------------|------------------------|------|--|------------------------|------|--|
| | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value | Taxable Assessed Value | Rank | Percentage of Total Taxable Assessed Value |
| A-S 93 SH 130-SH 45 LP (New Quest) | \$ 144,522,850 | 1 | 2.18% | \$ 59,385,416 | 1 | 2.10% |
| Living Spaces Pflugerville LLC | 71,248,778 | 2 | 1.07% | - | - | - |
| Centennial Stone Hill Two LP | 67,010,000 | 3 | 1.01% | - | - | - |
| Cenennial Stone Hill LP | 57,900,000 | 4 | 0.87% | - | - | - |
| MA Emerson at Pflugerville LLC | 56,620,000 | 5 | 0.85% | - | - | - |
| Bel Falcon Limited Partnership | 55,000,000 | 6 | 0.83% | - | - | - |
| Oncor Electric Delivery Company | 47,898,368 | 7 | 0.72% | 20,426,597 | 6 | 0.72% |
| HRA Stone Hill LLC | 47,400,000 | 8 | 0.71% | - | - | - |
| Swenson Farms Aartment Community LLC | 45,280,000 | 9 | 0.68% | - | - | - |
| 1825 Place LLC | 44,290,000 | 10 | 0.67% | - | - | - |
| Avaya Inc. | - | - | - | 39,050,747 | 2 | 1.38% |
| FSC Swenson Farms LLC | - | - | - | 24,654,000 | 3 | 0.87% |
| Pflugerville Covington | - | - | - | 22,000,000 | 4 | 0.78% |
| Target Corporation | - | - | - | 20,849,233 | 5 | 0.74% |
| Wal-Mart Real Estate Business Trust | - | - | - | 16,233,035 | 7 | 0.57% |
| Timmerman Terrel | - | - | - | 13,810,515 | 8 | 0.49% |
| Home Depot | - | - | - | 12,940,222 | 9 | 0.46% |
| H.E.B. Grocery Co | - | - | - | 10,185,000 | 10 | 0.36% |
| | <u>\$ 637,169,996</u> | | <u>9.59%</u> | <u>\$ 239,534,765</u> | | <u>8.47%</u> |

Source: Travis Central Appraisal District

WATER AND WASTEWATER CUSTOMERS

LAST TEN FISCAL YEARS

| Fiscal Year | Water | | Wastewater | |
|-------------|-----------------|----------------------|----------------------|----------------------|
| | Water Customers | Percentage of Change | Wastewater Customers | Percentage of Change |
| 2012 | 13,213 | 4.5% | 14,115 | 4.0% |
| 2013 | 13,844 | 4.8% | 14,728 | 4.3% |
| 2014 | 14,651 | 5.8% | 15,514 | 5.3% |
| 2015 | 15,607 | 6.5% | 16,462 | 6.1% |
| 2016 | 16,515 | 5.8% | 17,393 | 5.7% |
| 2017 | 17,480 | 5.8% | 18,391 | 5.7% |
| 2018 | 18,328 | 4.9% | 19,321 | 5.1% |
| 2019 | 19,453 | 6.1% | 20,506 | 6.1% |
| 2020 | 20,449 | 5.1% | 21,585 | 5.3% |
| 2021 | 21,234 | 3.8% | 22,560 | 4.5% |

Source: Utility Billing department.

CITY OF PFLUGERVILLE, TEXAS

TABLE 11

PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN FISCAL YEARS

| Fiscal Year | Original Tax Levy for the Fiscal Year ¹ | Adjusted Tax Levy for the Fiscal Year ² | Collected Within the Fiscal Year of the Levy | | Tax Collections in Subsequent Years | Total Tax Collections | Total Collections as a Percent of Levy |
|-------------|--|--|---|-----------------|---|--------------------------|---|
| | | | Amount | Percent of Levy | | | |
| 2012 | \$ 16,794,117 | \$ 17,042,787 | \$ 16,929,307 | 99.33% | \$ 90,235 | \$ 17,019,542 | 99.86% |
| 2013 | 16,791,976 | 17,008,356 | 16,892,470 | 99.32% | 88,100 | 16,980,570 | 99.84% |
| 2014 | 17,189,602 | 17,320,892 | 17,245,430 | 99.56% | 56,438 | 17,301,869 | 99.89% |
| 2015 | 17,999,015 | 18,328,145 | 18,291,430 | 99.80% | 18,785 | 18,310,215 | 99.90% |
| 2016 | 20,265,425 | 20,844,072 | 20,781,895 | 99.70% | 41,623 | 20,823,518 | 99.90% |
| 2017 | 22,806,319 | 23,728,362 | 23,676,457 | 99.78% | 90,634 | 23,691,278 | 99.84% |
| 2018 | 25,520,254 | 26,617,967 | 26,545,109 | 99.73% | 43,341 | 26,494,170 | 99.53% |
| 2019 | 26,722,531 | 27,832,383 | 27,757,678 | 99.73% | 73,644 | 27,770,391 | 99.78% |
| 2020 | 30,841,080 | 31,173,033 | 31,068,415 | 99.66% | 85,856 | 31,068,650 | 99.67% |
| 2021 | 32,892,118 | 32,702,020 | 32,532,909 | 99.48% | - | 32,532,909 | 99.48% |

Source: Travis Central Appraisal District; Williamson County Appraisal District

¹ Represents the original, certified tax levy for general and debt service property taxes.

² Represents the certified tax levy for general and debt service property taxes adjusted for settled property tax value protests and other disputes.

CITY OF PFLUGERVILLE, TEXAS

TABLE 12

WATER AND WASTEWATER REVENUE COLLECTED

LAST TEN FISCAL YEARS

| Fiscal Year | Water Revenue | Wastewater Revenue |
|-------------|------------------|--------------------|
| 2012 | \$ 12,216,367 | \$ 5,735,116 |
| 2013 | 12,122,244 | 6,136,113 |
| 2014 | 11,719,177 | 6,248,186 |
| 2015 | 13,316,634 | 6,139,955 |
| 2016 | 14,445,893 | 6,596,113 |
| 2017 | 14,729,015 | 7,082,114 |
| 2018 | 16,592,625 | 8,360,323 |
| 2019 | 16,739,400 | 9,654,356 |
| 2020 | 18,790,415 | 10,423,537 |
| 2021 | 18,507,734 | 14,658,924 |

Source: City Financial Reports

RATIOS OF OUTSTANDING DEBT BY TYPE

LAST TEN FISCAL YEARS

(amounts expressed in thousands, except per capita amount)

| Governmental Activities | | | | | |
|--------------------------|---------------------------------------|--|-------------------------|---|--------------------------------|
| Fiscal Year | General Obligation Bonds ¹ | Certificates of Obligation | Refunding Bonds | Deferred Charges ² | Total Governmental Activities |
| 2012 | \$ 5,780 | \$ 43,535 | \$ 26,556 | \$ 2,375 | \$ 78,246 |
| 2013 | 7,205 | 46,965 | 25,820 | 2,327 | 82,317 |
| 2014 | 6,555 | 50,786 | 24,817 | 2,362 | 84,520 |
| 2015 | 17,730 | 54,943 | 26,043 | 3,614 | 102,330 |
| 2016 | 45,266 | 47,816 | 47,156 | 10,290 | 150,528 |
| 2017 | 44,539 | 46,604 | 45,562 | 9,869 | 146,574 |
| 2018 | 56,436 | 37,741 | 55,879 | 12,603 | 162,658 |
| 2019 | 65,051 | 43,087 | 48,795 | 12,887 | 169,820 |
| 2020 | 64,008 | 41,584 | 46,090 | 12,340 | 164,022 |
| 2021 | 71,065 | 42,261 | 91,970 | 20,165 | 225,461 |
| Business-Type Activities | | | | | |
| Fiscal Year | Certificates of Obligation | | Refunding Bonds | Deferred Charges ² | Total Business-Type Activities |
| | Water | Wastewater | | | |
| 2012 | \$ 1,828 | \$ 18,832 | \$ 54,549 | \$ 7,047 | \$ 82,256 |
| 2013 | 1,134 | 18,195 | 53,955 | 6,723 | 80,008 |
| 2014 | 622 | 17,522 | 53,148 | 6,399 | 77,691 |
| 2015 | 11,548 | 11,104 | 62,242 | 7,877 | 92,771 |
| 2016 | 11,405 | 10,914 | 60,208 | 7,494 | 90,021 |
| 2017 | 11,176 | 10,690 | 57,924 | 7,116 | 86,907 |
| 2018 | 10,943 | 21,311 | 60,706 | 9,417 | 102,376 |
| 2019 | 10,705 | 32,723 | 58,209 | 9,774 | 111,411 |
| 2020 | 10,462 | 32,299 | 55,617 | 9,249 | 107,627 |
| 2021 | 11,620 | 65,749 | 50,345 | 14,773 | 142,487 |
| Fiscal Year | Total Primary Government Debt | Percentage of Personal Income ³ | Per Capita ³ | | |
| 2012 | \$ 160,503 | 10.8% | 3,205 | ¹ General Obligation Bonds include Limited Tax Bonds. | |
| 2013 | 162,325 | 10.2% | 3,048 | | |
| 2014 | 162,211 | 9.6% | 2,958 | ² Deferred charges include premiums and discounts on bonds. | |
| 2015 | 195,101 | 11.5% | 3,518 | | |
| 2016 | 240,549 | 13.0% | 4,209 | ³ See the Demographics Statistics for personal income and population data. | |
| 2017 | 233,481 | 11.4% | 3,815 | | |
| 2018 | 265,035 | 12.0% | 4,124 | | |
| 2019 | 281,232 | 10.9% | 3,950 | | |
| 2020 | 271,649 | 9.5% | 3,671 | | |
| 2021 | 367,948 | 12.6% | 4,841 | | |

Source: City Financial Reports

CITY OF PFLUGERVILLE, TEXAS

TABLE 14

GENERAL BONDED DEBT OUTSTANDING

LAST TEN FISCAL YEARS
(amounts expressed in thousands, except per capita amount)

| Fiscal Year | General Obligation Bonds | Certificates of Obligation | Refunding Bonds | Deferred Charges ¹ | Total | Less: Accumulated Resources | Net General Bonded Debt Total | Percentage of Estimated Actual Taxable Value of Property | Net Debt Per Capita |
|-------------|--------------------------------|-------------------------------|--------------------|----------------------------------|-----------|-----------------------------------|-------------------------------------|--|------------------------|
| 2012 | \$ 5,780 | \$ 43,535 | \$ 26,556 | \$ 2,375 | \$ 78,246 | \$ 1,565 | \$ 76,681 | 2.74% | \$ 1,531 |
| 2013 | 7,205 | 46,965 | 25,820 | 2,327 | 82,317 | 1,646 | 80,671 | 2.85% | 1,515 |
| 2014 | 6,555 | 50,786 | 24,817 | 2,362 | 84,520 | 1,690 | 82,830 | 2.75% | 1,510 |
| 2015 | 17,730 | 54,943 | 26,043 | 3,614 | 102,330 | 2,047 | 100,283 | 2.91% | 1,808 |
| 2016 | 45,266 | 47,816 | 47,156 | 10,290 | 150,528 | 3,011 | 147,517 | 3.81% | 2,581 |
| 2017 | 44,539 | 46,604 | 45,562 | 9,869 | 146,574 | 2,141 | 144,433 | 3.28% | 2,360 |
| 2018 | 56,436 | 37,741 | 55,879 | 12,603 | 162,659 | 2,316 | 160,343 | 3.25% | 2,494 |
| 2019 | 65,051 | 43,087 | 48,795 | 12,888 | 169,822 | 2,350 | 167,472 | 2.98% | 2,352 |
| 2020 | 64,008 | 41,584 | 46,090 | 12,340 | 164,023 | 3,124 | 160,899 | 2.60% | 2,174 |
| 2021 | 71,065 | 42,261 | 91,970 | 20,165 | 225,461 | 3,534 | 221,927 | 3.34% | 2,920 |

¹ Deferred charges include premiums and discounts on bonds.

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

SEPTEMBER 30, 2021

| <u>Taxing Body</u> | <u>Debt Outstanding¹</u> | <u>Estimated Percentage Applicable¹</u> | <u>Estimated Share of Overlapping Debt</u> |
|--|-------------------------------------|--|--|
| Estimated Overlapping Debt: | | | |
| Travis County MUD #15 | \$ 30,925,000 | 100.00% | \$ 30,925,000 |
| Travis County MUD #23 | 19,465,000 | 100.00% | 19,465,000 |
| Pflugerville I.S.D. | 570,555,000 | 39.19% | 223,600,505 |
| Travis County | 1,054,720,000 | 2.84% | 29,954,048 |
| Travis County Healthcare District | 82,490,000 | 2.84% | 2,342,716 |
| Northeast Travis County Utility District | 18,785,000 | 0.26% | 48,841 |
| Austin CCD | 436,260,000 | 0.04% | 174,504 |
| Williamson County | <u>1,116,790,000</u> | 0.03% | <u>335,037</u> |
| Total estimated overlapping debt | 3,329,990,000 | | 306,845,651 |
| Direct Debt - City of Pflugerville | <u>205,296,110</u> | 100.00% | <u>205,296,110</u> |
| Direct and Estimated Overlapping Debt | \$ <u>3,535,286,110</u> | | \$ <u>512,141,760</u> |

Sources:

¹ This information was developed from information contained in "Texas Municipal Reports" published by the Municipal Advisory Council of Texas. Except for the amounts relating to the City, the City has not independently verified the accuracy or completeness of such information. Furthermore, certain entities listed may have issued additional bonds since the date of the report (9/30/21), and such entities may have programs requiring the issuance of substantial amounts of additional bonds, the amount of which cannot be determined.

² Individual taxing bodies and Travis Central Appraisal District.

CITY OF PFLUGERVILLE, TEXAS
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

TABLE 16

| | Fiscal Year | | | | | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Debt Limit | \$ 42,055,385 | \$ 42,403,979 | \$ 45,190,989 | \$ 51,639,427 | \$ 58,077,424 | \$ 66,036,540 | \$ 74,091,290 | \$ 84,389,619 | \$ 92,969,493 | \$ 99,545,685 |
| Total net debt applicable to limit | <u>5,610,120</u> | <u>5,886,306</u> | <u>6,325,351</u> | <u>6,345,656</u> | <u>6,797,076</u> | <u>9,175,478</u> | <u>11,068,992</u> | <u>11,131,351</u> | <u>10,851,180</u> | <u>11,695,259</u> |
| Legal debt margin | <u>\$ 36,445,265</u> | <u>\$ 36,517,673</u> | <u>\$ 38,865,638</u> | <u>\$ 45,293,771</u> | <u>\$ 51,280,348</u> | <u>\$ 56,861,062</u> | <u>\$ 63,022,298</u> | <u>\$ 73,258,268</u> | <u>\$ 82,118,313</u> | <u>\$ 87,850,426</u> |
| Total net debt applicable to the limit as a percentage of debt limit | 13.3% | 13.9% | 14.0% | 12.3% | 11.7% | 13.9% | 14.9% | 13.2% | 11.7% | 11.7% |

Legal Debt Margin Calculation for Fiscal Year 2021

| | | |
|---|------------------|----------------------|
| Assessed value of taxable property: | | \$6,636,378,971 |
| Debt limit (\$1.50 per \$100 of assessed valuation) | | \$ 99,545,685 |
| 2021 annual debt service applicable to limit: | | |
| General obligation - principal | \$ 5,221,090 | |
| General obligation - interest | <u>6,474,169</u> | <u>11,695,259</u> |
| Legal debt margin | | <u>\$ 87,850,426</u> |

Note: Article XI, Section 5, of the Texas Constitution limits the City's maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation (for all City purposes). The City's Charter adopts the provisions of the Constitution without further limitation. The Attorney General of the State of Texas administratively imposes a maximum general obligation debt service tax rate of \$1.50 of the \$2.50 maximum ad valorem tax rate.

CITY OF PFLUGERVILLE, TEXAS

TABLE 17

**REVENUE BOND COVERAGE
WATER AND WASTEWATER BONDS**

LAST TEN FISCAL YEARS

| Fiscal Year | Gross Water and Wastewater Revenues | Operating Expenses ¹ | Net Revenue Available for Debt Service | Debt Service Requirements | | | Coverage |
|-------------|---|------------------------------------|--|---------------------------|--------------|--------------|----------|
| | | | | Principal | Interest | Total | |
| 2012 | \$ 18,027,068 | \$ 10,506,317 | \$ 7,520,751 | \$ 1,841,430 | \$ 2,727,871 | \$ 4,569,301 | 1.65 |
| 2013 | 18,426,637 | 11,414,204 | 7,012,433 | 1,928,817 | 3,242,086 | 5,170,903 | 1.36 |
| 2014 | 18,079,253 | 11,444,451 | 6,634,802 | 1,991,747 | 3,163,526 | 5,155,273 | 1.29 |
| 2015 | 19,646,817 | 11,813,587 | 7,833,230 | 2,163,205 | 3,093,173 | 5,256,378 | 1.49 |
| 2016 | 21,309,858 | 13,230,539 | 8,079,319 | 2,367,071 | 3,658,167 | 6,025,238 | 1.34 |
| 2017 | 22,196,386 | 13,802,659 | 8,393,727 | 2,736,510 | 3,535,545 | 6,272,055 | 1.34 |
| 2018 | 25,883,476 | 14,609,304 | 11,274,172 | 3,457,068 | 3,883,125 | 7,340,193 | 1.54 |
| 2019 | 27,990,214 | 17,919,504 | 10,070,710 | 3,141,149 | 4,066,228 | 7,207,377 | 1.40 |
| 2020 | 29,306,125 | 20,078,734 | 9,227,391 | 3,259,451 | 4,831,543 | 8,090,994 | 1.14 |
| 2021 | 35,465,201 | 26,266,816 | 9,198,385 | 4,418,910 | 4,731,150 | 9,140,372 | 1.01 |

¹Excludes depreciation expense

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

CITY OF PFLUGERVILLE, TEXAS

TABLE 18

DEMOGRAPHIC STATISTICS

LAST TEN FISCAL YEARS

| Fiscal Year | Population ¹ | School Enrollment ² | Total Personal Income ³ | Personal Income Per Capita ⁴ | Unemployment Rate ⁵ |
|-------------|-------------------------|--------------------------------|------------------------------------|---|--------------------------------|
| 2012 | 50,081 | 23,251 | \$ 1,484,551,083 | \$ 29,643 | 5.0 |
| 2013 | 53,250 | 23,225 | 1,597,233,750 | 29,995 | 4.5 |
| 2014 | 54,843 | 23,463 | 1,681,157,322 | 30,654 | 3.5 |
| 2015 | 55,455 | 23,853 | 1,692,153,870 | 30,514 | 2.8 |
| 2016 | 57,148 | 23,819 | 1,854,795,488 | 32,456 | 3.2 |
| 2017 | 61,200 | 24,562 | 2,041,387,200 | 33,356 | 3.7 |
| 2018 | 64,260 | 25,282 | 2,203,411,140 | 34,289 | 3.3 |
| 2019 | 71,200 | 25,361 | 2,592,036,000 | 36,405 | 3.0 |
| 2020 | 74,000 | 26,442 | 2,851,664,000 | 38,536 | 6.3 |
| 2021 | 76,000 | 25,692 | 2,922,048,000 | 38,448 | 3.5 |

¹City of Pflugerville Planning Department.

²Pflugerville Independent School District.

³Total Personal Income calculated from Personal Income per capita and Population.

⁴Personal income per capita from the U.S. Census Bureau Demographic Profile.

⁵Pflugerville Statistical Area, Cities and towns above 25,000 population, obtained from the U.S. Department of Labor, Bureau of Labor Statistics.

CITY OF PFLUGERVILLE, TEXAS

TABLE 19

PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

| 2021 | | 2012 | |
|-----------------------|--------------|----------------------|--------------|
| Employer | Employees | Employer | Employees |
| Pflugerville ISD | 1,659 | Pflugerville ISD | 1,434 |
| City of Pflugerville | 384 | Walmart | 325 |
| Walmart | 325 | City of Pflugerville | 289 |
| Curative | 300 | Target | 200 |
| Mtech | 268 | HEB | 175 |
| Cash Construction Co. | 250 | Avant Technologies | 154 |
| Costco | 200 | Flextronics | 150 |
| Flextronics | 195 | Titus Systems | 135 |
| Target | 177 | Home Depot | 125 |
| Home Depot | <u>165</u> | Austin Foam Plastics | <u>115</u> |
| Total | <u>3,923</u> | Total | <u>3,102</u> |

Source:
Pflugerville Community Development Corporation

WATER AND WASTEWATER CUSTOMERS BY TYPE

LAST TEN FISCAL YEARS

| Fiscal Year | Water Customers | | | | Wastewater Customers | | | |
|----------------|-----------------|------------|-------|--------|----------------------|------------|-------|--------|
| | Residential | Commercial | Other | Total | Residential | Commercial | Other | Total |
| 2012 | 12,698 | 375 | 140 | 13,213 | 13,854 | 214 | 47 | 14,115 |
| 2013 | 13,303 | 396 | 145 | 13,844 | 14,456 | 223 | 49 | 14,728 |
| 2014 | 14,059 | 449 | 143 | 14,651 | 15,225 | 240 | 49 | 15,514 |
| 2015 | 15,000 | 457 | 150 | 15,607 | 16,167 | 245 | 50 | 16,462 |
| 2016 | 15,856 | 497 | 162 | 16,515 | 17,079 | 260 | 54 | 17,393 |
| 2017 | 16,774 | 525 | 181 | 17,480 | 18,058 | 273 | 60 | 18,391 |
| 2018 | 17,575 | 564 | 189 | 18,328 | 18,967 | 291 | 63 | 19,321 |
| 2019 | 18,567 | 583 | 206 | 19,356 | 20,027 | 302 | 70 | 20,399 |
| 2020 | 19,620 | 603 | 222 | 20,445 | 21,170 | 308 | 73 | 21,551 |
| 2021 | 20,366 | 711 | 166 | 21,243 | 22,163 | 322 | 46 | 22,531 |

Source: Utility Billing Department

CITY OF PFLUGERVILLE, TEXAS

TABLE 21

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

LAST TEN FISCAL YEARS

| Function | Fiscal Year | | | | | | | | | |
|---|-------------|------------|------------|-------------|-------------|-------------|--------------|--------------|--------------|-------------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Administration ¹ | 23 | 23.5 | 23.5 | 24.5 | 24.5 | 28.5 | 27.5 | 28.5 | - | - |
| Animal Welfare Services ² | - | - | - | - | - | 10 | 10 | 11.5 | 11.5 | 10.5 |
| Building Inspection | 6 | 6 | 4 | 5 | 5 | 5 | 5 | 6 | 6 | 6 |
| City Manager's Office ¹ | - | - | - | - | - | - | - | - | 6.5 | 5.5 |
| Communications ¹ | - | - | - | - | - | - | - | - | 5.5 | 5.5 |
| Development Services Admin ³ | - | - | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 4 |
| Engineering | 7 | 7 | 7 | 11 | 13 | 14 | 13 | 15 | 18 | 18 |
| Facilities Maintenance ¹ | - | - | - | - | - | - | - | - | 6.5 | 6.5 |
| Fleet | 3 | 3 | 3 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 3.5 | 4 |
| Finance | - | - | - | - | - | - | - | - | 8 | 9 |
| Information Technology ⁴ | - | - | - | - | - | - | 6 | 5 | 5 | 6 |
| Library | 11 | 15 | 15 | 18 | 18 | 19 | 20 | 20.5 | 20.5 | 20.5 |
| Municipal Court | 5.5 | 6 | 6 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 5.5 | 6 |
| Parks & Recreation | | | | | | | | | | |
| Full Time | 30 | 32 | 31.5 | 26.5 | 26.5 | 27.5 | 31.5 | 33.5 | 33.5 | 13 |
| Seasonal | 32 | 31.38 | 32 | 31.25 | 31.25 | 31.25 | 31 | 30.5 | 30.5 | 30.1 |
| People and Culture ¹ | - | - | - | - | - | - | - | - | 4 | 4 |
| Planning & Development | 6 | 7 | 6.5 | 6.5 | 7.5 | 9.5 | 8.5 | 12.5 | 14.5 | 14.5 |
| Police Services | | | | | | | | | | |
| Officers | 79 | 78.5 | 80.5 | 83.5 | 85.5 | 86 | 87 | 89 | 91 | 91 |
| PflSD Officers ⁵ | 17 | 20 | 20 | 22 | 23 | 24 | 24 | - | - | - |
| Civilians | 24 | 27.5 | 30.5 | 37.5 | 42 | 38.5 | 38 | 40.5 | 39.5 | 46 |
| Resource Recovery ⁶ | - | - | - | - | - | - | - | - | 6 | - |
| Streets | 21 | 21 | 22 | 31 | 29 | 28 | 28 | 28 | 28 | 28 |
| Water | 20 | 21 | 23 | 24.5 | 27.5 | 27.5 | 31.25 | 32.25 | 35.25 | 35.5 |
| Wastewater | <u>20</u> | <u>21</u> | <u>24</u> | <u>25.5</u> | <u>26.5</u> | <u>26.5</u> | <u>29.25</u> | <u>32.25</u> | <u>29.25</u> | <u>35.5</u> |
| Total Employees | <u>305</u> | <u>320</u> | <u>334</u> | <u>361</u> | <u>372</u> | <u>387</u> | <u>402</u> | <u>398</u> | <u>412</u> | <u>399</u> |

¹ The Administration Department was separated into its various functions in FY 2020.

² Previously a function of the Police Department

³ New function in FY 2014

⁴ Previously budgeted in the Administration Department

⁵ PflSD Officers became an in-house function of the Pflugerville Independent School District in FY 2019.

⁶ Previously budgeted in Wastewater

CITY OF PFLUGERVILLE, TEXAS

TABLE 22

OPERATING INDICATORS BY FUNCTION

LAST TEN FISCAL YEARS

| Function | Fiscal Year | | | | | | | | | |
|--|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Engineering | | | | | | | | | | |
| Construction Plans Reviewed | 18 | 25 | 36 | 37 | 33 | 35 | 35 | 26 | 40 | 45 |
| Construction inspections | 9,721 | 15,000 | 13,024 | 23,804 | 26,982 | 25,300 | 32,054 | 26,700 | 46,970 | 10,320 |
| Fleet | | | | | | | | | | |
| Vehicle Inspections | 118 | 160 | 117 | 191 | 192 | 229 | 240 | 238 | 215 | 202 |
| Library | | | | | | | | | | |
| Library Visits (000) ¹ | 199 | 295 | 444 | 323 | 209 | 220 | 231 | 390 | 319 | 318 |
| Items Circulated (000) ¹ | 326 | 358 | 400 | 390 | 450 | 447 | 458 | 556 | 433 | 455 |
| Municipal Court | | | | | | | | | | |
| Cases Filed | 16,115 | 13,605 | 11,615 | 11,509 | 12,642 | 9,717 | 6,748 | 8,020 | 4,397 | 3,626 |
| Warrants Issued | 3,711 | 4,414 | 3,849 | 5,494 | 6,242 | 4,235 | 1,377 | 1,592 | 919 | 2,260 |
| Parks & Recreation | | | | | | | | | | |
| Recreation Center Members ² | 1,309 | 1,336 | 1,246 | 1,309 | 1,067 | 1,058 | 1,209 | 1,171 | 1,806 | 2,213 |
| Facilities Reservations | 633 | 736 | 629 | 798 | 911 | 728 | 634 | 625 | 79 | 97 |
| Recreation Program Participants | 2,633 | 2,809 | 2,555 | 3,131 | 3,056 | 4,138 | 4,468 | 3,456 | 1294 | 4,535 |
| Planning & Development | | | | | | | | | | |
| Single Family Lots Reviewed | 577 | 4,005 | 1,877 | 2,151 | 3,000 | 2,304 | 2,656 | 2,084 | 2175 | 1,579 |
| Subdivision Plat Applications | 24 | 40 | 51 | 66 | 69 | 50 | 53 | 41 | 44 | 87 |
| Zoning Applications | 4 | 10 | 9 | 14 | 10 | 8 | 14 | 11 | 13 | 19 |
| Police Services | | | | | | | | | | |
| Citations Issued | 14,597 | 12,002 | 10,284 | 10,292 | 11,525 | 9,269 | 8,957 | 14,368 | 9,490 | 9,786 |
| Arrests | | | | | | | | | | |
| Felony | 200 | 309 | 286 | 436 | 475 | 538 | 440 | 525 | 548 | 480 |
| Misdemeanor | 1,126 | 663 | 626 | 690 | 3,019 | 2,525 | 1,512 | 1,388 | 928 | 889 |
| Calls for Service | 74,391 | 68,518 | 62,790 | 62,360 | 55,634 | 48,576 | 54,183 | 57,205 | 43,314 | 52,790 |

(Continued)

CITY OF PFLUGERVILLE

TABLE 22

OPERATING INDICATORS BY FUNCTION (continued)

LAST TEN FISCAL YEARS

| Function | Fiscal Year | | | | | | | | | |
|------------------------------------|-------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Streets | | | | | | | | | | |
| Miles of Streets Maintained | 195 | 197 | 206 | 213 | 218 | 221 | 221 | 230 | 240 | 255 |
| Potholes and Patches | - | - | - | - | - | - | - | - | 1,218 | 1,830 |
| Street Signs Replaced ¹ | - | - | - | - | - | - | - | - | 1,272 | 1,500 |
| Water | | | | | | | | | | |
| New Connections | 538 | 631 | 556 | 1,009 | 908 | 965 | 848 | 1,034 | 950 | 1,000 |
| Water Main Breaks Repaired | 8 | 8 | 8 | 9 | 3 | 4 | 5 | 6 | 10 | 5 |
| Average Daily Usage (MGD) | 5.85 | 6.02 | 6.10 | 6.59 | 6.84 | 6.69 | 7.49 | 8 | 8 | 8 |
| Wastewater | | | | | | | | | | |
| Average Daily Flow (MGD) | 3.11 | 2.90 | 3.50 | 4.05 | 4.49 | 4.18 | 4.32 | 5.19 | 5.74 | 6.23 |
| Wastewater Treated (MG) | 1,136 | 1,060 | 1,200 | 1,478 | 1,638 | 1,525 | 1,576 | 1,894 | 2,096 | 2,273 |
| Blockages Cleared | 81 | 102 | 110 | 87 | 77 | 66 | 116 | 139 | 124 | 70 |

¹ Physical & virtual² Families are counted as one member

Sources: Various City departments

CITY OF PFLUGERVILLE, TEXAS

TABLE 23

CAPITAL ASSETS BY FUNCTION

LAST TEN FISCAL YEARS

| Function | Fiscal Year | | | | | | | | | |
|---------------------------------|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| Fleet: | | | | | | | | | | |
| Fleet Vehicles | 171 | 172 | 181 | 187 | 197 | 222 | 235 | 252 | 275 | 273 |
| Library: | | | | | | | | | | |
| Libraries | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Library (sq ft) | 12,500 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 | 28,000 |
| Books (000) | 59 | 61 | 66 | 68 | 68 | 70 | 78 | 82 | 86 | 89 |
| Parks & Recreation: | | | | | | | | | | |
| Parks | 34 | 35 | 36 | 36 | 36 | 36 | 37 | 38 | 38 | 33 |
| Park Acreage | 688 | 709 | 733 | 737 | 737 | 737 | 737 | 737 | 737 | 1112 |
| Swimming Pools | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Recreation Centers | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Recreation Center (sq ft) | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 | 22,000 |
| Miles of Trails | 31 | 31 | 31 | 31 | 31 | 45 | 45 | 47 | 53 | 53 |
| Police Services: | | | | | | | | | | |
| Stations | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Animal Shelter (sq ft) | | | | | | | | | | |
| Streets: | | | | | | | | | | |
| Streets (miles) | 195 | 197 | 206 | 213 | 218 | 221 | 224 | 230 | 230 | 247 |
| Street Signs | - | - | - | - | - | - | - | - | - | 1,500 |
| Traffic Signals | 9 | 9 | 10 | 11 | 11 | 13 | 15 | 18 | 21 | 34 |
| Water: | | | | | | | | | | |
| Surface Water Treatment Plant | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Capacity (MGD) | 15.5 | 15.5 | 20.6 | 20.6 | 20.6 | 20.6 | 20.6 | 20.6 | 20.6 | 17.7 |
| Surface Water Reservoir (acres) | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 | 180 |
| Water lines (miles) | 181 | 200 | 211 | 224 | 238 | 245 | 265 | 271 | 268 | 278 |
| Wells in Operation | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 |
| Wastewater: | | | | | | | | | | |
| Wastewater lines (miles) | 188 | 191 | 202 | 216 | 226 | 231 | 240 | 240 | 267 | 277 |
| Wastewater Treatment Plants | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 |
| Capacity (MGD) | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 | 5.6 | 5.3 |

Sources: Various City departments

SINGLE AUDIT SECTION





**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Mayor and Members of City Council
City of Pflugerville, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit and each major fund of the City of Pflugerville, Texas ("City"), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 28, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 28, 2022



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE**

Mayor and Members of City Council
City of Pflugerville, Texas

Report on Compliance for Each Major Federal Program

We have audited the City of Pflugerville's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2021. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

OFFICE LOCATIONS

TEXAS | Waco | Temple | Hillsboro | Houston
NEW MEXICO | Albuquerque

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2021.

Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that were not identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Pattillo, Brown & Hill, L.L.P.

Waco, Texas
June 28, 2022

CITY OF PFLUGERVILLE, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

| Federal Grantor/Pass-through Grantor/ Program or Cluster Title | Assistance Listing Number | Pass-through Entity Identifying Number | Total Federal Expenditures | Passed Through to Subrecipients |
|---|---------------------------------|--|----------------------------------|---------------------------------------|
| <u>U.S. Department of Commerce</u> | | | | |
| Direct Program: | | | | |
| COVID-19 - Economic Adjustment Assistance | 11.307 | 08-79-05491 | \$ 1,932,939 | \$ - |
| Total Economic Development Cluster | | | <u>1,932,939</u> | <u>-</u> |
| Total U.S. Department of Commerce | | | <u>1,932,939</u> | <u>-</u> |
| <u>U.S. Department of Housing and Urban Development</u> | | | | |
| Direct Program: | | | | |
| Community Development Block Grant | 14.218 | B-21-MC-48-0516 | <u>184,296</u> | <u>-</u> |
| Total CDBG -Entitlement Grants Cluster | | | <u>184,296</u> | <u>-</u> |
| Total U.S. Department of Housing and Urban Development | | | <u>184,296</u> | <u>-</u> |
| <u>U.S. Department of Justice</u> | | | | |
| Passed through the Texas Office of the Governor: | | | | |
| COVID-19 - Coronavirus Emergency Supplemental Funding Program | 16.034 | 4135301 | 20,563 | - |
| Victim Services Program Enhancement | 16.575 | 3734802 | 43,447 | - |
| 3D Scene Scanning | 16.738 | 3996301 | <u>76,199</u> | <u>-</u> |
| Total Passed through the Texas Office of the Governor | | | <u>140,209</u> | <u>-</u> |
| Total U.S. Department of Justice | | | <u>140,209</u> | <u>-</u> |
| <u>U.S. Department of Transportation</u> | | | | |
| Passed through the Texas Department of Transportation: | | | | |
| State and Community Highway Safety Grant Program | 20.600 | 2021-Pflugerville- S-1YG-00028 | <u>11,745</u> | <u>-</u> |
| Total Highway Safety Cluster | | | <u>11,745</u> | <u>-</u> |
| Total Passed through the Texas Department of Transportation | | | <u>11,745</u> | <u>-</u> |
| Total U.S. Department of Transportation | | | <u>11,745</u> | <u>-</u> |
| <u>U.S. Department of the Treasury</u> | | | | |
| Direct Program: | | | | |
| COVID-19 - Coronavirus Relief Fund | 21.019 | BG20BPV3453402 | <u>72,435</u> | <u>-</u> |
| Total Direct Program | | | <u>72,435</u> | <u>-</u> |
| Total U.S. Department of the Treasury | | | <u>72,435</u> | <u>-</u> |
| <u>National Foundation on the Arts and the Humanities</u> | | | | |
| Passed through the Texas State Library and Archives Commission: | | | | |
| Inter-Library Loan Grant Program | 45.310 | 901316 | <u>132</u> | <u>-</u> |
| Total Passed through the Texas State Library and Archives Commission | | | <u>132</u> | <u>-</u> |
| Total National Foundation on the Arts and the Humanities | | | <u>132</u> | <u>-</u> |
| Total Expenditures of Federal Awards | | | \$ <u>2,341,756</u> | \$ <u>-</u> |

The accompanying notes are an integral part of this schedule.

CITY OF PFLUGERVILLE, TEXAS

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

1. BASIS OF ACCOUNTING

The Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. The modified accrual basis of accounting is described in Note I of the basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some of the amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

2. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards presents the activity of all applicable federal awards programs of the City. The City's reporting entity is defined in Note I of the basic financial statements. Federal awards received directly from federal agencies, as well as awards passed through other government agencies, are included on the Schedule of Expenditures of Federal Awards.

3. PASS-THROUGH EXPENDITURES

None of the federal programs expended by the City were provided to subrecipients.

4. INDIRECT COSTS

The City has elected not to use the 10% de minimis indirect cost rate as allowed in the Uniform Guidance.

CITY OF PFLUGERVILLE, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED SEPTEMBER 30, 2021

Summary of Auditor's Results

Financial Statements:

Type of auditor's report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered a material weakness? None reported

Noncompliance material to financial statements noted? None

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified that are not considered a material weakness? None reported

Type of auditor's report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 100.516(a) No

Identification of major programs:

Assistance Listing Number: 11.307 Name of Program or Cluster: COVID-19 - Economic Adjustment Assistance

Dollar threshold used to distinguish between type A and type B programs \$750,000

Auditee qualified as low-risk auditee No

Findings Relating to the Financial Statements Which are Required to be Reported in Accordance With Generally Accepted Government Auditing Standards

None

Findings and Questioned Costs for Federal Awards

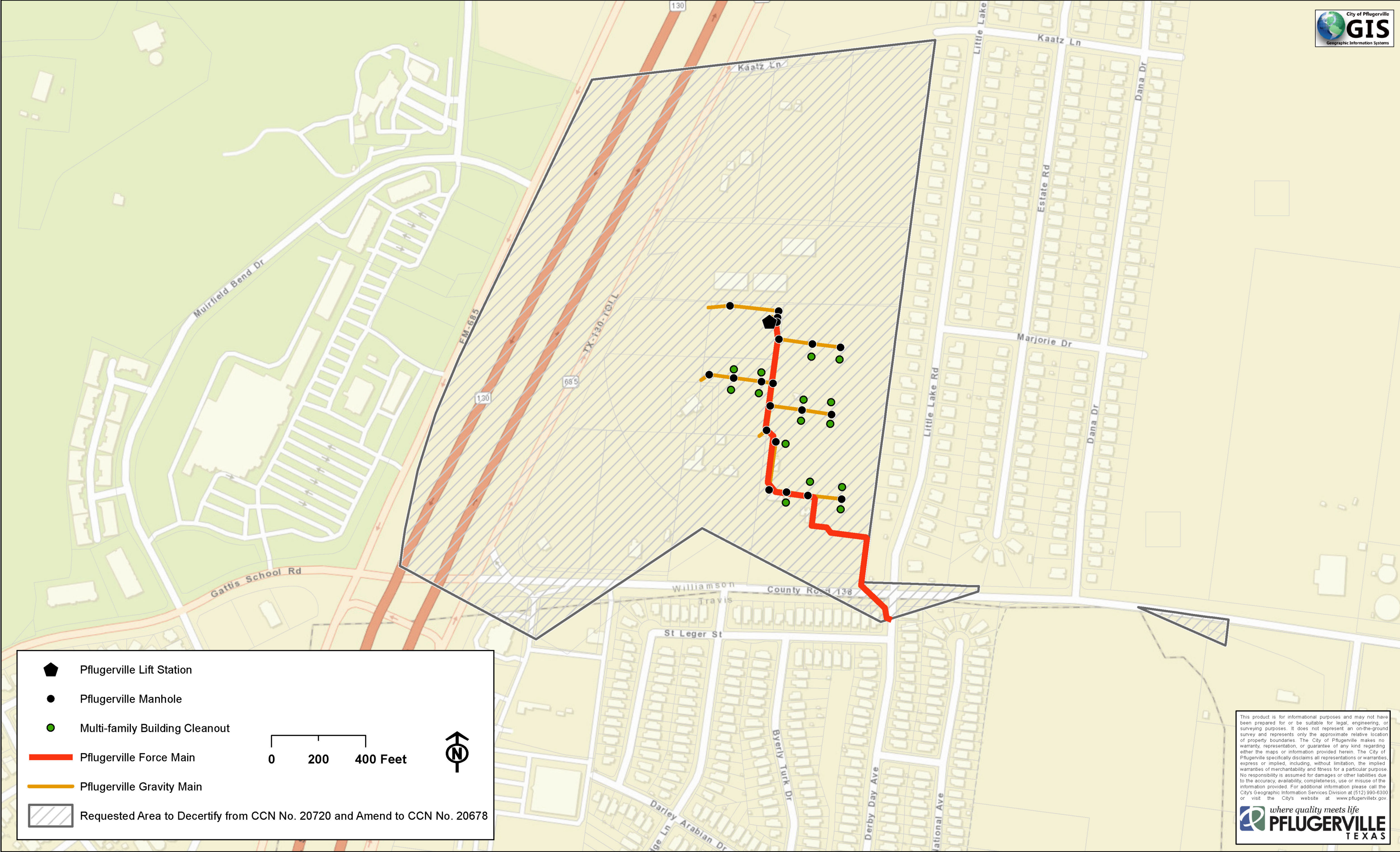
None

CITY OF PFLUGERVILLE, TEXAS
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

None



City of Pflugerville (CCN No.20678) Facilities in Kelly Lane Utility Company, Inc (CCN No.20720) Area for Amendment to CCN No.20678



This product is for informational purposes and may not have been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of property boundaries. The City of Pflugerville makes no warranty, representation, or guarantee of any kind regarding either the maps or information provided herein. The City of Pflugerville specifically disclaims all representations or warranties, express or implied, including, without limitation, the implied warranties of merchantability and fitness for a particular purpose. No responsibility is assumed for damages or other liabilities due to the accuracy, availability, completeness, use or misuse of the information provided. For additional information please call the City's Geographic Information Services Division at (512) 990-6300 or visit the City's website at www.pflugervilletx.gov.

where quality meets life
PFLUGERVILLE
TEXAS