

CITY OF PFLUGERVILLE, TEXAS

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES
ON THE CITY'S WATER AND WASTEWATER IMPACT FEES**

**For the Period October 1, 2014
through September 30, 2025**

CITY OF PFLUGERVILLE, TEXAS

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FOR THE PERIOD OCTOBER 1, 2014, THROUGH SEPTEMBER 30, 2025

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**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

City of Pflugerville, Texas
100 East Main St., Suite 100
Pflugerville, Texas 78660

We have performed the procedures enumerated below on the City of Pflugerville, Texas' ("City") Water and Wastewater Impact Fees between October 1, 2014, through September 30, 2025. The City is responsible for the execution of the City's Water and Wastewater Impact Fee program.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing a detailed accounting of the City's Water and Wastewater Impact Fee Program in compliance with Texas Local Government Code §395.059. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and the associated findings are as reported in Exhibit A.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's Water and Wastewater Impact Fees. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the City of Pflugerville, Texas, and is not intended to be, and should not be, used by anyone other than these specified parties.

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

Waco, Texas
May 8, 2026

OFFICE LOCATIONS

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

Exhibit A

Agreed-Upon Procedures and Findings

The City provided the Water and Wastewater Impact Fee schedule of information in Exhibit C. The procedures we applied to this information and the results of those procedures are as follows.

Procedures Performed	Results
Procedure 1 – Collections and Reconciliation a. We obtained from City staff a schedule of Water and Wastewater Impact Fees collected from October 1, 2014, to September 30, 2025. b. We reconciled total collections and Impact Fee fund balances to the City’s general ledger and bank balance as of September 30, 2025. c. We tested a sample of 60 Water impact fees and 60 Wastewater Impact Fees collected, by: a. Tracing the revenue to a deposit through the bank statement for existence/occurrence. b. Reviewing the City’s calculation of fees for compliance with relevant ordinances. c. Reviewing applicable credits to fees for accuracy.	a. We were provided with Water and Wastewater Impact Fee Fund reconciliations and General Ledger Detail for all years. The Impact Fee Records were not maintained at the service area level for FY 2015-2023. This has been rectified as of FY 2024. b. We were able to tie the Fee Reconciliation to the General Ledger for FY 2015-2023. The fund reconciliations do not balance for the following two years by a net \$67,401 and \$5,673 for Water and Wastewater Impact fees, respectively. The variances remain unexplained. See Exhibit C, Table 3. c. See Exhibit B for the detailed results of the sample test performed on revenue collections. Of the 120 receipts tested, none included credits received.

Exhibit A Continued

Procedure 2 – Interest on Unspent Balances a. We verified interest accrued on unspent Impact Fee balances and reconciled it to the City’s bank and investment statements. b. We performed analytical procedures over interest revenue by developing an expectation based on relevant financial and economic data and comparing recorded amounts to expected results.	a. For pooled funds, the interest earned is calculated as a systematic allocation function for pooled funds. Interest is allocated based on the Average Daily Balance. We reviewed a sample of six interest revenue transactions, consisting of three Water and three Wastewater transactions. Of the six transactions selected, five were successfully traced to supporting documentation without exception. For the remaining transaction, the City was unable to provide supporting documentation, as it fell outside the applicable record retention period. b. No significant variances were identified as a result of the analytical procedures performed.
Procedure 3 – Allocations and Expenditures a. We reviewed the timing of Impact Fee collections and expenditures to ensure compliance with Texas Local Government Code §395.059 regarding the ten-year expenditure or refund requirement. b. We examined project allocation schedules and verified that Impact Fee expenditures correspond to projects identified in the adopted Capital Improvements Plan.	a. We performed an analytical review of expenditures to ascertain the average lifespan of Water and Wastewater Impact Fees. Using the FIFO valuation method, we concluded the average life span of Water Impact Fees is 2.29 years and the average lifespan of Wastewater Impact Fees is 3.53 years. Both fees appear to be well within the ten-year limitation on fees. b. Eighteen expenditure transactions were reviewed. The City was unable to provide the corresponding invoice for two, however, one was due to the retention policy. All other expenditures were traced to supporting documentation without exception. Of the eighteen expenditure transactions reviewed, one was for Impact Fee studies and the others corresponded to projects identified in the adopted Capital Improvements Plan without exception. All expenses are allowed under Texas Local Government Code §395.012.

Exhibit A Continued

Procedure 4 – Refunds, Waivers, and Credits a. We reviewed a sample of refund requests, refunds made, and waivers granted within the fiscal period to ensure compliance with Texas Local Government Code §395.016, §395.023, §395.0231 and §395.025. b. We reviewed any identified errors or omissions in credit calculations.	a. There were no refunds requested within the testing period. However, the City issued eight and seven refunds for Water and Wastewater Impact Fees, respectively. The detailed information is captured at Exhibit C, Table 8. b. There were six errors noted each for Water and Wastewater Impact fee calculations. The detailed information is captured at Exhibit C, Table 9.
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Exhibit B

Summary of Findings – Test of Revenue Collections

Verification of Existence		
Test Result	Water	Wastewater
Traced to bank statement without exception.	22	22
Traced to cash/card settlement report; unable to trace to bank statement due to expiration of record retention period.	34	38
Traced to cash/card settlement report; bank statement not provided.	2	-
Amount cleared through the bank did not agree to the amount posted to account; difference was \$1,209.	1	-
Transaction consisted of a reclassification entry. We reviewed related inter-office memorandums and transfer receipt. We could not review the bank statement due to expiration of record retention period.	1	-
TOTAL	60	60
Verification of Accuracy		
Test Result	Water	Wastewater
Recalculated in accordance with the appropriate ordinance without exception.	53	53
Unable to review supporting documentation due to expiration of record retention period.	1	1
Recalculated using a prior year ordinance; no documentation was available explaining the variance.	1	4
The amount was inadvertently posted to an incorrect general ledger account.	0	2
The correction of a previous transaction inadvertently posted to the incorrect general ledger account.	1	-
Unable to recalculate fee due to insufficient supporting documentation.	2	-
Amount posted to the account did not agree to the impact fee memorandum.	2	-
TOTAL	60	60

Exhibit C – Schedule of Information Reported

The following information reported represents the detailed accounting of the City's Water and Wastewater impact fees in connection with the agreed-upon procedures applied to impact fee activity within the City of Pflugerville, Texas for the period October 1, 2014, through September 30, 2025.

1. Amount of Funds Collected from Impact Fees

Amount of Funds Collected from Water Impact Fees FY15-FY25		
Service Area	Collection Period	Total Amount Collected
N/A	FY15 - FY25	\$ 33,755,274
Total Water Impact Fees Collected	FY15 - FY25	\$ 33,755,274
Amount of Funds Collected from Wastewater Impact Fees FY15-FY25		
Service Area	Collection Period	Total Amount Collected
Unspecified	FY15 - FY23	\$ 25,170,468
1	FY24 - FY25	595,759
2	FY24 - FY25	5,514,384
Total Wastewater Impact Fees Collected	FY24 - FY25	\$ 31,280,611

2. Amount of Interest Accumulated on Impact Fees

Amount of Interest Accumulated on Water Impact Fees		
Service Area	Accumulation Period	Total Interest Earned
N/A	FY15 - FY25	\$ 1,680,784
Total Interest Accumulated on Water Impact Fees		\$ 1,680,784
Amount of Interest Accumulated on Wastewater Impact Fees		
Service Area	Accumulation Period	Total Interest Earned FY15-FY25
Unspecified	FY15 - FY 24	\$ 884,972
1	FY25	57,795
2	FY25	57,795
Total Interest Accumulated on Wastewater Impact Fees		\$ 1,000,562

Exhibit C – Schedule of Information Reported (Continued)

3. Unspent Impact Fee Funds

Amount of Water Impact Fee Funds Remaining						
Service Area	Beginning Balance	Total Collected	Total Interest Earned	Total Spent/Transferred	Unexplained Difference	Remaining Balance
N/A	\$ 2,793,500	\$ 33,755,274	\$ 1,680,784	\$ (32,599,264)	\$ 67,401	\$ 5,697,695
All Areas	\$ 2,793,500	\$ 33,755,274	\$ 1,680,784	\$ (32,599,264)	\$ 67,401	\$ 5,697,695
Amount of Wastewater Impact Fee Funds Remaining						
Service Area	Beginning Balance	Total Collected	Total Interest Earned	Total Spent/Transferred	Unexplained Difference	Remaining Balance
Unspecified	\$ 6,029,271	\$ 25,170,468	\$ 884,972	\$ (30,494,467)	\$ 5,672	\$ 1,595,916
1	-	595,759	57,795	(1,214,871)	-	(561,317)
2	-	5,514,384	57,795	(5,040,197)	-	531,982
All Areas	\$ 6,029,271	\$ 31,280,611	\$ 1,000,562	\$ (36,749,535)	\$ 5,672	\$ 1,566,581

4. Each Impact Fee Collected

Schedule 1 – Effective June 27, 1990 through October 25, 1993 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	923	\$ -
Gilleland Basin		-	848
Southside Basin		-	568
Wilbarger Basin		-	446
Schedule 2 – Effective October 26, 1993 through January 11, 1999 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	873	\$ -
Gilleland Basin		-	847
Southside Basin		-	851
Wilbarger Basin		-	509
Schedule 3 – Effective January 12, 1999 through October 8, 2001 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	796	\$ -
Gilleland Basin		-	951
Southside Basin		-	779
Wilbarger Basin		-	888

Exhibit C – Schedule of Information Reported (Continued)

Each Impact Fee Collected, Cont.

Schedule 4– Effective October 9,2001 through May 12, 2003 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	1,825	\$ 967
Schedule 5 – Effective May 13, 2003 through June 30, 2007 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	2,491	\$ 1,362
Schedule 6 – Effective July 1, 2007 through June 30, 2014 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	2,403	\$ 4,817
Schedule 7 – Effective July 1, 2014 through April 13, 2020 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	4,241	\$ -
Central Basin		-	2,725
Cottonwood Basin		-	3,537
Schedule 8 – Effective April 14, 2020 through January 9, 2023 Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	7,897	\$ -
Central Basin		-	1,898
Cottonwood Basin		-	8,184
Schedule 9– Effective January 10, 2023 through Current Date Water and Wastewater Impact Fee Collection Rates (Per Service Unit)			
Service Area	Water		Wastewater
Undesignated	\$	14,713	\$ -
Service Area 1		-	1,316
Service Area 2		-	15,136

Exhibit C – Schedule of Information Reported (Continued)

5. Allocation of Each Impact Fee

Note: Prior to fiscal year 2024, records were not maintained at the service-area or project level. The City was able to identify the related projects for the expenditures tested; however, given the length of the testing period, it is not practical to recompute expenditures by project and service area at this time. Accordingly, the table below presents fee allocations for fiscal years 2024–2025 only.

Allocation of Water Expenditures Per Project and Service Area			
Project / Facility		FY24 Allocation	FY25 Allocation
Weiss Lane and Kelly Lane Water Line		\$ 119,294	\$ 77,875
30-inch State Highway 130 Water Line (was 20")		170,110	500,241
30/24-inch SH 45 Pump St discharge lines		45,893	418,185
12-inch Looping Improvements in Central PZ		116,896	470,921
Land acquisition for the 5.0-MGD State Highway 45 Pump Station & 1.25-MG GST Site		4,500	4,408,175
Colorado River Raw Water Line*		4,990,808	(5,378,313)
Water Impact Study		-	2,758
Total Project Specific Expenditures		\$ 5,447,500	\$ 499,841
Transferred to Debt Service		\$ 725,985	\$ 2,900,000
Total Fees Allocated to Date		\$ 6,173,485	\$ 3,399,841

Allocation of Wastewater Expenditures Per Project and Service Area			
Service Area	Project / Facility	FY24 Allocation	FY25 Allocation
1	Central WWTP Expansion Phase 1	\$ 620,181	\$ 96,035
1	Highland Park Interceptor	7,980	-
1	8-inch Bohls Place Interceptor	11,368	-
1	12-inch Bohls Place Interceptor	-	103,386
1	12-inch Club Interceptor	-	15,501
1	Boulder Ridge LS Rehab	5,669	188,580
1	15-inch Gilleland Creek Interceptor	67,669	380,063
1	WW Impact Fee Study	-	424
Total Project Specific Expenditures for Service Area 1		\$ 712,866	\$ 783,989
2	New Sweden LS & FM	\$ 14,251	\$ 240,988
2	15-in. N. Wilbarger Interceptor	28,304	1,356,229
2	Transfer to W/WW Operating Fund for DS (WWTP)	-	3,400,000
2	WW Impact Fee Study	-	424
Total Project Specific Expenditures for Service Area 2		\$ 42,555	\$ 4,997,642
Total Fees Allocated to Date		\$ 755,421	\$ 5,781,630

*The negative allocation for the Colorado River Raw Water Line reflects a reclassification of expenditures to a bond-funded project.

Exhibit C – Schedule of Information Reported (Continued)

6. Waived Impact Fees – Affordable Housing (§ 395.016(g))

No such waivers were noted.

7. Requested Refunds of Impact Fees (§ 395.025)

No such refund requests were noted.

8. Impact Fees Refunded (§ 395.025)

Water Impact Fees Refunded			
Refund Date	Recipient	Amount Refunded	Notes
4/8/2015	Scott Homes	\$ 2,491	
4/26/2017	Chesmar Homes	8,482	
9/26/2018	Meritage Corp dba Legacy Homes	33,928	Reason for refund not noted. Unable to examine records due to expiration of record retention period.
9/26/2018	Pulte Group	4,241	
9/26/2018	RSI Communities	25,446	
9/26/2018	The Brohn Group	4,241	
9/30/2018	Gehan Homes	46,651	
7/22/2020	The Struthoff Co	21,205	
Total Water Impact Fee Refunds		\$ 146,685	
Wastewater Impact Fees Refunded			
Refund Date	Recipient	Amount Refunded	Notes
10/12/2015	Lennar Homes	\$ 2,414	
9/26/2018	Meritage Corp dba Legacy Homes	21,800	Reason for refund not noted. Unable to examine records due to expiration of record retention period.
9/26/2018	Pulte Group	2,725	
9/26/2018	RSI Communities	16,350	
9/26/2018	The Brohn Group	2,755	
7/22/2020	The Struthoff Co	6,813	
6/23/2025	Alan Dadidakis	15,136	No reason for the refund was noted.
Total Wastewater Impact Fee Refunds		\$ 67,993	

Exhibit C – Schedule of Information Reported (Continued)

9. Errors or Omissions of Credits in Impact Fee Calculations

Errors or Omissions of Credits - Water Impact Fee			
Transaction Date	Transaction Description	Amount	Notes
10/6/2014	713 BRYCE CANYON DR	\$ 1,403	The fee per plat notes = \$2,403.
3/3/2017	18312 CATOCTIN DR	4,241	This entry included \$1,000 that should have been paid to Manville WSC. No correcting entry was noted.
4/13/2017	221 CANE RIVER RD	4,241	This entry included \$1,000 that should have been paid to Manville WSC. No correcting entry was noted.
3/19/2019	103 W, WILBARGER ST	1,250	The fee calculation referred to the 1985 ordinance, however, the build was in 2019. No documentation was provided explaining why there was a difference.
9/4/2020	1606 SPINEL RD	4,241	This entry included \$1,000 that should have been paid to Manville WSC. No correcting entry was noted.
Total Errors Noted in Testing		\$ 15,376	
Errors or Omissions of Credits - Wastewater Impact Fees			
Transaction Date	Transaction Description	Amount	Notes
4/22/2015	2500 AUBURN CHESTNUT LANE	\$ 2,414	The fee memo noted \$2,725 per Ordinance 1179 14-06-10, but the client was charged \$2,414 from the previous ordinance. No explanation for difference was noted.
5/1/2015	18412 PENCIL CACTUS DR	2,414	This agrees to the plat, however, there is no explanation as to why the previous ordinance was used rather than the current ordinance at the time the plat was signed.
6/2/2015	3229 COTTON BLOSSOM WAY	2,414	The fee memo noted \$2,725 per Ordinance 1179 14-06-10, but the client was charged \$2,414 from the previous ordinance. No explanation for difference was noted.
7/13/2015	18305 WIND VALLEY WAY	2,414	The fee memo noted \$2,725 per Ordinance 1179 14-06-10, but the client was charged \$2,414 from the previous ordinance. No explanation for difference was noted.
2/6/2020	18201 CERCINA TRL	4,241	This was the amount of water fees. No correcting entry was noted.
2/6/2020	16604 MARCELLO DR	4,241	This was the amount of water fees. No correcting entry was noted.
Total Errors Noted in Testing		\$ 18,138	

Exhibit C – Schedule of Information Reported (Continued)

10. Proposed Capital Improvements' Status

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
319-90-06-26	Well No. 7	\$ 348,000	Completed
319-90-06-26	City of Austin Water Transmission Line	1,145,000	Abandoned
319-90-06-26	Gileland Interceptor, Phase 28	788,000	Completed
319-90-06-26	South 12" Water Line Loop	544,000	Completed
319-90-06-26	East Reservoir	1,328,000	Completed
319-90-06-26	Southside Interceptor	2,871,000	Completed
319-90-06-26	F.M. 685 12" Water Line	464,000	Completed
319-90-06-26	North Reservoir	1,237,000	Completed
319-90-06-26	Wilbarger Interceptor	2,610,000	Under Construction
388-93-10-26	Well No. 1	11,010	Abandoned
388-93-10-26	Well No. 2 & 3	95,951	Abandoned
388-93-10-26	Well No. 4	21,705	Completed
388-93-10-26	Well No. 5	99,129	Completed
388-93-10-26	Well No. 6	603,569	Completed
388-93-10-26	Well No. 7 Test Hole	62,400	Completed
388-93-10-26	Well No. 7	216,201	Completed
388-93-10-26	Ground Storage Tanks at Well No. 1	5,505	Abandoned
388-93-10-26	GST at Well No. 2/3	108,200	Abandoned
388-93-10-26	GST at Well No. 4	33,763	Completed
388-93-10-26	GST at Well No. 5	289,438	Completed
388-93-10-26	GST at Well No. 6	181,071	Completed
388-93-10-26	Summerlin Standpipe (west)	425,876	Completed
388-93-10-26	North Standpipe	516,972	Completed
388-93-10-26	East Standpipe	687,718	Completed
388-93-10-26	Elevated Storage at Well No. 2/3	22,020	Abandoned
388-93-10-26	Summerlin Standpipe	209,760	Completed
388-93-10-26	North Standpipe	254,628	Abandoned

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
388-93-10-26	East Standpipe	338,727	Completed
388-93-10-26	Water Service Pumps at Well No. 4	74,760	Completed
388-93-10-26	Well No. 6 Pump Station	293,509	Completed
388-93-10-26	Well No. 6 (3rd Pump)	11,000	Completed
388-93-10-26	Water Transmission Lines	16,515	Completed
388-93-10-26	Well No. 4 Water Line	110,934	Completed
388-93-10-26	Well No. 6 Water Lines	431,950	Completed
388-93-10-26	F.M. 685 Water Line	4,506	Completed
388-93-10-26	North Standpipe Site	83,401	Completed
388-93-10-26	South Loop Water Line	97,218	Completed
388-93-10-26	North Loop Water Line	43,560	Completed
388-93-10-26	Pfennig Lane Water Line	67,980	Completed
388-93-10-26	City of Austin Interconnect	885,000	Abandoned
388-93-10-26	Central Wastewater Treatment Plan	2,103,739	Completed
388-93-10-26	F.M. 685 Lift Station	388,197	Completed
388-93-10-26	Gilleland Interceptor (Phase 1 & 2A)	1,332,294	Completed
388-93-10-26	Gilleland Interceptor (Phase 2D)	88,902	Completed
388-93-10-26	Southside Interceptor	1,754,000	Not Started
388-93-10-26	Wilbarger Interceptor	1,770,000	Under Construction
651-01-10-09	Colorado River Project - Water Treatment	15,900,000	Completed
651-01-10-09	Colorado River Project - Water Storage	20,610,000	Completed
651-01-10-09	Southeast Elevated Tank	758,000	Completed
651-01-10-09	Falcon Pointe Elevated Tank Water Transmission	505,000	Completed
651-01-10-09	Colorado River Project	3,515,000	Completed
651-01-10-09	N.E. Line	985,000	Unknown
651-01-10-09	Pfennig Lane	693,000	Unknown
651-01-10-09	Oxford	73,000	Unknown
651-01-10-09	Pump Station & Piping	600,000	Unknown
651-01-10-09	10th Street Line Extension	115,000,000	Not Started

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
651-01-10-09	Misc. Transmission - Wastewater Treatment	250,000	Unknown
651-01-10-09	Central Upgrade	2,285,000	Completed
651-01-10-09	Central Expansion Wastewater Pumping	4,063,000	Completed
651-01-10-09	Weiss Lane Lift Station	322,000	Completed
651-01-10-09	Gilleland II & III	605,000	Completed
651-01-10-09	Weiss Lane	1,202,000	Under Construction
704-03-05-13	River Intake	3,759,181	Completed
704-03-05-13	Raw Water Pipeline	12,125,663	Under Construction
704-03-05-13	Reservoir	8,440,232	Unknown
704-03-05-13	Colorado River SWTP - Phase 1	13,315,900	Under Construction
704-03-05-13	Colorado River SWTP - Phase 2	3,994,770	Under Construction
704-03-05-13	WTPGS	500,000	Under Construction
704-03-05-13	Southeast EST	758,000	Completed
704-03-05-13	Highland Park EST	1,690,095	Completed
704-03-05-13	Well 5 Service Pump Improvements	600,000	Completed
704-03-05-13	High Service Pump Station (portion)	787,175	Completed
704-03-05-13	High Service Pump Station (portion)	361,883	Completed
704-03-05-13	Pfennig Booster Pump Station	624,450	Completed
704-03-05-13	TW Pipeline - Pfluger Ln.	1,889,834	Not Started
704-03-05-13	Pfennig Lane Water Line Project	693,000	Completed
704-03-05-13	Pfennig Bypass Pipeline	454,000	Completed
704-03-05-13	Oxford Water Line Extension/PRV	90,000	Completed
704-03-05-13	Cambridge Estates Water Line	100,225	Completed
704-03-05-13	Killingsworth Ln Meter & Vault	35,000	Completed
704-03-05-13	10th St. Water Line Extension	115,000	Not Started
704-03-05-13	Highland Park Pumping/Piping	1,167,250	Completed
704-03-05-13	Misc. Transmission	250,000	Unknown
704-03-05-13	Expansion of Pflugerville WWTP	6,094,500	Completed
704-03-05-13	Weiss Lane LS	322,000	Completed

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
704-03-05-13	Gilleland Interceptor (Phases II & III)	1,710,737	Completed
704-03-05-13	Weiss Lane Interceptor	1,202,000	Not Started
891-07-06-26	Backwash Clarifier	729,992	Completed
891-07-06-26	Pfennig Ground Storage	200,000	Under Construction
891-07-06-26	Southeast EST	922,223	Completed
891-07-06-26	Pfennig Booster Pump Station .	2,000,000	Completed
891-07-06-26	TW Pipeline- Pflugerville Parkway	744,592	Completed
891-07-06-26	Pfennig Bypass Pipeline	486,661	Completed
891-07-06-26	Weiss Lane Transmission Line	3,045,282	Under Construction
891-07-06-26	Kelly Lane Transmission Line	2,260,541	Under Construction
891-07-06-26	Pecan Street Transmission Line	1,660,731	Under Construction
891-07-06-26	Misc. Transmission	304,163	Unknown
891-07-06-26	Central WWTP Expansion	11,000,000	Completed
891-07-06-26	Wilbarger WWTP - Phase I	31,280,000	Under Construction
891-07-06-26	Highland Park LS Expansion	1,985,000	Completed
891-07-06-26	Wilbarger Interceptor - Phase I	19,655,000	Under Construction
891-07-06-26	Wilbarger Interceptor - Phase II	14,430,000	Under Construction
891-07-06-26	Rowe Loop Wastewater Svc Extension	650,000	Completed
891-07-06-26	Southside Interceptor Expansion	2,170,000	Not Started
1179-14-06-10	Sorento CCN Purchase	460,000	Completed
1179-14-06-10	Kelly Lane Transmission Main Phase Ia	654,917	Completed
1179-14-06-10	Wilke and Heatherwilde Blvd Transmission Main	1,143,212	Completed
1179-14-06-10	Pfennig Ground Storage Tank and Yard Piping Upgrades	521,971	Under Construction
1179-14-06-10	WTP Membrane Upgrade	2,768,991	Completed
1179-14-06-10	Pfennig Pump Station Upgrades	3,795,790	Completed
1179-14-06-10	Pfennig Lane Connection	813,772	Not Started
1179-14-06-10	Pfennig Lane Transmission Main Upgrade	308,568	Not Started
1179-14-06-10	Pecan Street Parkway Drive Interconnect	410,194	Not Started
1179-14-06-10	NTC MUD #5 Transfer: Pflugerville Parkway TM Connection	87,218	Completed

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1179-14-06-10	NTC MUD #5 Connection Pflugerville Parkway and Heatherwilde	24,147	Completed
1179-14-06-10	NTC MUD #5 Connection Pflugerville Parkway to Dansworth Dr.	33,806	Completed
1179-14-06-10	NTC MUD #5 Heatherwilde TM from Kingston Lacy to New Meister	178,300	Completed
1179-14-06-10	NTC MUD #5 Heatherwilde TM from Heatherwilde to Great Basin	112,138	Completed
1179-14-06-10	NTC MUD #5 New Meister to Timothy John Dr cul-de-sac	30,425	Completed
1179-14-06-10	NTC MUD #5 Heatherwilde TM from Pflugerville Parkway to North Cascades	57,614	Completed
1179-14-06-10	Pflugerville Parkway TM Capacity Improvements 888 ft-ms1	946,343	Not Started
1179-14-06-10	Weiss Transmission from WTP to Hidden Lake Phase 1	2,926,000	Completed
1179-14-06-10	1.25 MG Elevated Storage Tank	5,013,308	Not Started
1179-14-06-10	PRV South of Pecan and Heatherwilde for 942 ft-msl Pressure Plane	55,200	Completed
1179-14-06-10	PRV for Bohl's Place Neighborhood	52,849	Under Construction
1179-14-06-10	Update Water CIP	200,930	Completed
1179-14-06-10	Well Supply Transmission Main to 950 Heatherwilde Phase 1	960,700	Not Started
1179-14-06-10	Oxford Transmission Main Extension	598,153	Completed
1179-14-06-10	SH-45 Interconnect	507,822	Not Started
1179-14-06-10	Well Supply Transmission Main to 950 Old Austin Pflugerville Road Ph 2	637,178	Completed
1179-14-06-10	South Weiss Transmission Main	3,363,249	Completed
1179-14-06-10	Wells Branch Loop	677,218	Completed
1179-14-06-10	River Intake Relocation	1,251,338	Under Construction
1179-14-06-10	Raw Water Pipe Line	4,913,293	Under Construction
1179-14-06-10	Reservoir	5,898,840	Unknown
1179-14-06-10	Total System GS including Well 4,5,6,7, N&S SP, WTP GS and Pfanning	468,533	Not Started
1179-14-06-10	Surface Water Plant	10,559,797	Not Started
1179-14-06-10	Highland Park and Pfluger Lane Interconnector Phase 1	200,716	Completed
1179-14-06-10	Sorento/Carmel Force main	2,086,560	Completed
1179-14-06-10	Sorento Interceptor Phase 1	66,598	Completed
1179-14-06-10	Sorento/Carmel Lift Station	4,730,640	Completed
1179-14-06-10	Carmel Interceptor Phase 1	730,709	Completed
1179-14-06-10	Lakeside Interceptor Phase 1	131,192	Completed

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1179-14-06-10	SH-45 Connector Interceptor Phase 1	232,176	Completed
1179-14-06-10	Design of Central WWTP Capacity Upgrades 6.9 MGD	5,744,480	Completed
1179-14-06-10	Update Master Plan and CIP	191,156	Completed
1179-14-06-10	West SH-130 Interceptor Phase 1	4,744,261	Completed
1179-14-06-10	West SH-130 Interceptor Phase 2	1,638,732	Completed
1179-14-06-10	Highland Park and Pfluger Lane Interconnector Phase 2	328,287	Completed
1179-14-06-10	Highland Park and Pfluger Lane Interceptor Upsize	372,295	Completed
1179-14-06-10	Construction of Central WWTP Capacity Upgrades 6.9 MGD	9,567,821	Completed
1179-14-06-10	SH-45 Connector Interceptor Phase 2	445,619	Completed
1179-14-06-10	Lakeside Interceptor Phase 2	19,490	Completed
1179-14-06-10	Update Master Plan and CIP	216,200	Completed
1179-14-06-10	Central WWTP Capacity Upgrade 8.3 MGD (New Carrousel® unit)	6,557,760	Completed
1179-14-06-10	Southside, Gilleland, Weiss (1C & 1D)	2,008,205	Not Started
1179-14-06-10	New Sweden/Cottonwood Interceptor Phase 1	37,735	Under Construction
1179-14-06-10	New Sweden Package WWTP 0.475 MGD	874,571	Not Started
1440-20-04-14	16-inch SH45 Water Line Extension	384,478	Not Started
1440-20-04-14	1.5-MG Heatherwilde Elevated Storage Tank	2,556,103	Completed
1440-20-04-14	9.2-MGD Pfennig Pump Station	960,000	Not Started
1440-20-04-14	Impact Fee Study	54,943	In Progress
1440-20-04-14	2.5-MG North Elevated Storage Tank	5,502,420	Completed
1440-20-04-14	6.0-MGD 800' PZ Pump Station	5,527,970	Not Started
1440-20-04-14	2.0-MG 800' PZ Elevated Storage Tank	2,797,725	Under Construction
1440-20-04-14	30/24/20/16-inch Water Lines to Convert East PZ to 800' PZ	1,612,545	Not Started
1440-20-04-14	16/12-inch Water Lines in New 800' PZ	3,084,435	Under Construction
1440-20-04-14	42/36-inch Weiss Lane/Pecan Street Water Lines	6,318,780	Under Construction
1440-20-04-14	36/30-inch Weiss Lane/Kelly Lane Water Lines	4,688,700	Under Construction
1440-20-04-14	Water Treatment Plant Expansion to 20.5 MGD	23,000,000	Completed
1440-20-04-14	WTP, HSPS, and Lake PS Expansion to 30.0 MGD	38,810,200	Under Construction
1440-20-04-14	20-inch State Highway 130 Water Line	1,977,030	In Progress

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1440-20-04-14	30/24-inch State Highway 130 Water Lines	4,677,200	In Progress
1440-20-04-14	24/20-inch State Highway 45 Water Lines	1,226,950	In Progress
1440-20-04-14	16-inch Colorado Sand Drive Looping	851,275	Completed
1440-20-04-14	16/12-inch Looping Improvements in Central PZ	2,805,080	In Progress
1440-20-04-14	30/24-inch State Highway 45 Pump Station Suction Line	1,411,865	In Progress
1440-20-04-14	30/24-inch State Highway 45 Pump Station Discharge Line	2,231,385	In Progress
1440-20-04-14	5.0-MGD State Highway 45 Pump Station & 3.5-MG GST	7,803,315	In Progress
1440-20-04-14	2.0-MG South EST, West/960' PZ Connection, and 3.5-MG Pfennig GST	3,442,230	Not Started
1440-20-04-14	36-inch Weiss Lane/State Highway 130 Water Line	3,361,330	Not Started
1440-20-04-14	24-inch East State Highway 130 Water Line	4,488,570	In Progress
1440-20-04-14	20/16-inch Water Lines East of State Highway 130	2,870,200	Not Started
1440-20-04-14	16/12-inch Water Lines West of State Highway 130	2,943,810	Not Started
1440-20-04-14	WTP and Lake PS Exp. to 45.0 MGD, River PS Exp. to 20.0 MGD	11,388,660	Not Started
1440-20-04-14	Central PZ Pump Station Expansion to 39.0 MGD	8,703,360	Not Started
1440-20-04-14	12-inch Water Line South of State Highway 45	1,376,000	Not Started
1440-20-04-14	42/36/33-inch SH 130 Interceptor	4,892,040	Not Started
1440-20-04-14	Central Wastewater Treatment Plant Phase 1 Expansion	8,800,000	Completed
1440-20-04-14	Central Wastewater Treatment Plant Phase 2 Expansion	11,136,000	Not Started
1440-20-04-14	24/15-inch SH 45 Interceptors	1,337,580	Not Started
1440-20-04-14	Impact Fee Study	32,496	In Progress
1440-20-04-14	30/24-inch Highland Park Interceptor	525,400	Completed
1440-20-04-14	15-inch Gilleland Creek Interceptor	207,260	In Progress
1440-20-04-14	21/12-inch North Central Basin Interceptors	851,850	In Progress
1440-20-04-14	8-inch Bohls Place Interceptor	287,640	In Progress
1440-20-04-14	Club Lift Station Expansion	405,900	Not Started
1440-20-04-14	30/24-inch South Central Basin Interceptor	2,214,180	In Progress
1440-20-04-14	Carmel Lift Station and Force Main	3,660,664	Completed
1440-20-04-14	36/24/21/18-inch Wilbarger Interceptors	2,722,711	In Progress
1440-20-04-14	Vine Creek Lift Station and Force Main	1,631,213	Not Started

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1440-20-04-14	New Sweden Lift Station and Force Main	3,070,860	In Progress
1440-20-04-14	Impact Fee Study	32,496	In Progress
1440-20-04-14	Weiss Lane Lift Station Pump Upgrades	40,000	Completed
1440-20-04-14	Carmel Lift Station Pump Upgrades	35,000	Completed
1440-20-04-14	Weiss Lane LS and Carmel LS Operational Improvements	184,000	Not Started
1440-20-04-14	Sorento Interceptor Phase 2	978,400	Under Construction
1440-20-04-14	Renewable Energy Park Force Main Extension	50,600	Not Started
1440-20-04-14	54-inch Wilbarger Creek Interceptor	10,002,920	Under Construction
1440-20-04-14	8.0 MGD Wilbarger Wastewater Treatment Plant	75,036,000	Under Construction
1440-20-04-14	24-inch West Wilbarger Creek Interceptor	3,296,880	Not Started
1440-20-04-14	24-inch East Wilbarger Creek Interceptor	1,058,940	Not Started
1577-23-01-10	1.5-MG Heatherwilde Elevated Storage Tank	2,875,616	Completed
1577-23-01-10	10-inch Quick Trip Interceptor	534,002	Completed
1577-23-01-10	12-inch Club Interceptor	501,782	In-progress
1577-23-01-10	12-inch Lifestyle Communities Water Line	1,325,400	Completed
1577-23-01-10	12-inch Looping Improvements in Central PZ	1,046,840	Completed
1577-23-01-10	12-inch Looping in Southern Central PZ	1,030,880	In-progress
1577-23-01-10	12-inch Water Line South of State Highway 45	1,801,600	Not Started
1577-23-01-10	12-inch Wilbarger Inceptor	944,340	In-progress
1577-23-01-10	15-inch Gilleland Creek Interceptor	473,712	In-progress
1577-23-01-10	15-inch North Wilbarger Interceptor	1,000,640	Under Construction
1577-23-01-10	15-inch SH 45 Interceptor	1,010,640	Not Started
1577-23-01-10	16-inch Colorado Sand Drive Looping	1,032,750	Completed
1577-23-01-10	16-inch Pecan Water Line	584,444	Under Construction
1577-23-01-10	18-inch Colorado Sands Interceptor	2,227,390	Completed
1577-23-01-10	18-inch North Central Basin Interceptor	136,655	In-progress
1577-23-01-10	18-inch North Cottonwood Interceptor	703,656	Not Started
1577-23-01-10	2.0-MG 800' PZ Elevated Storage Tank	746,258	Under Construction
1577-23-01-10	2.5-MG North Elevated Storage Tank	4,840,550	Completed

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1577-23-01-10	20-inch SH 130 Water Line	3,886,380	Not Started
1577-23-01-10	24-inch Carmel Interceptor	3,539,880	Not Started
1577-23-01-10	24-inch Central Interceptor	2,238,420	Not Started
1577-23-01-10	24-inch Colorado Sands Interceptor	9,314,200	Not Started
1577-23-01-10	24-inch East State Highway 130 Water Line	2,021,220	In-progress
1577-23-01-10	30/24-inch Highland Park Interceptor	542,023	Completed
1577-23-01-10	30/24-inch SH 130 Water Lines	6,325,040	In-progress
1577-23-01-10	30-inch Kelly Lane Water Line	2,427,600	Under Construction
1577-23-01-10	36/24/21/18-inch Wilbarger Interceptors	2,890,262	In-progress
1577-23-01-10	36/30/20-inch Immanuel Road EST Water Lines	6,819,300	Not Started
1577-23-01-10	36/30-inch Weiss Lane/Kelly Lane Water Lines	16,497,199	Under Construction
1577-23-01-10	54-inch Wilbarger Creek Interceptor	12,359,429	Under Construction
1577-23-01-10	8-inch Bohls Place Interceptor	662,452	In-progress
1577-23-01-10	9.2-MGD Pfennig Pump Station	448,000	Not Started
1577-23-01-10	Force Main and Crossing 130	11,211,681	Not Started
1577-23-01-10	Boulder Ridge Lift Station Expansion	49,855	In-progress
1577-23-01-10	Carmel Lift Station and Force Main	1,387,199	Completed
1577-23-01-10	Carmel Lift Station Pump Upgrades	483,210	Completed
1577-23-01-10	Central PZ Pump Station Expansion to 39 MGD	13,652,496	Not Started
1577-23-01-10	Central Wastewater Treatment Plant Expansion	4,422,518	Completed
1577-23-01-10	Colorado River Raw Water Line	74,636,110	Under Construction
1577-23-01-10	Cottonwood North Interceptor	1,109,240	Not Started
1577-23-01-10	Cottonwood West Interceptor	10,195,362	Under Construction
1577-23-01-10	Cottonwood West Lift Station	3,088,024	Under Construction
1577-23-01-10	Discharge Line	4,743,780	In-progress
1577-23-01-10	Central Wastewater Treatment Plant Phase 1 Expansion	7,783,376	Completed
1577-23-01-10	HCA 12-inch loop	347,940	Under Construction
1577-23-01-10	Impact Fee Study	76,000	In-progress
1577-23-01-10	Kelly Lane Interceptor	8,193,583	Under Construction

Exhibit C – Schedule of Information Reported (Continued)

Ordinance	Impact Fee Project Name	Estimated Impact Fee Recoverable Cost	Status
1577-23-01-10	Lakeside Meadows 12/16/8-inch Water Lines	3,442,300	Completed
1577-23-01-10	MGD 800' PZ Pump Station	167,703,466	Not Started
1577-23-01-10	New Sweden Lift Station and Force Main	6,281,100	In-progress
1577-23-01-10	New Sweden Lift Station Expansion and Force Main	8,171,400	In-progress
1577-23-01-10	Road and Pflugerville Parkway	2,699,550	Not Started
1577-23-01-10	SH 130 Interceptor	4,892,040	Not Started
1577-23-01-10	Sorento Interceptor Phase 2	2,187,225	Under Construction
1577-23-01-10	State Highway 45 Pump Station	16,417,410	In-progress
1577-23-01-10	State Highway 45 Wastewater Extension	1,250,119	Not Started
1577-23-01-10	State Highway 45 Water Extension	282,406	Not Started
1577-23-01-10	Vine Creek Lift Station and 12-inch Force Main	1,339,704	Not Started
1577-23-01-10	Water Treatment Plant Expansion to 45 MGD	85,050,000	Under Construction
1577-23-01-10	Wilbarger Wastewater Treatment Plant	94,209,857	Under Construction