

***Pflugerville, Texas
Municipal Water Utility***

***Accounting Report
On Rate Study***

August 13, 2026



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August 13, 2026

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ACCOUNTANTS' RATE STUDY REPORT

RE: Pflugerville (Texas) Municipal Water Utility (the "Water Utility")
Cost of Service Study

In connection with the proposed sewer cost of service study and adjustments in the Water Utility's schedule of water rates and charges, we have, at your request, prepared this special purpose rate study report.

This special purpose rate study report has been prepared for the purpose of requesting approval of a new schedule of water rates and charges and should not be used for any other purpose.

Further, the estimated financial information in this report is based upon unaudited financial information for the twelve months ended September 30, 2025, which was prepared and assumptions provided by management. This estimated financial information is prepared by management for the purpose of showing the estimated financial effects on the Water Utility's revenue and revenue requirements of an increase in rates and charges for service and other changes that may be reasonably fixed, known or measured. The actual results achieved may vary from the information and the variations may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Baker Tilly Advisory Group, LP

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

ESTIMATED FINANCIAL INFORMATION

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

COMPARATIVE STATEMENT OF DETAILED OPERATING EXPENSES

(Per Utility Management)

(Per Utility Management, amounts rounded to the nearest \$100)

	Test Year	FY 2027	FY 2028	Estimated FY 2029	FY 2030	FY 2031
Treatment:						
Salaries and wages	\$820,900	\$845,500	\$870,800	\$897,000	\$923,900	\$951,600
Employee pension and benefits	330,800	344,100	357,900	372,300	387,500	403,200
Chemicals	715,000	740,000	765,900	792,700	820,500	849,200
Materials and supplies	16,000	16,300	16,700	17,000	17,400	17,800
Repairs and Maintenance	512,500	523,300	534,300	545,500	556,900	568,600
Contractual services	43,700	44,600	45,600	46,500	47,500	48,500
Rental leases	1,400	1,400	1,500	1,500	1,500	1,600
Purchased power	650,000	650,000	650,000	650,000	650,000	650,000
Transportation	16,000	16,300	16,700	17,000	17,400	17,800
State permit	5,300	5,400	5,500	5,600	5,800	5,900
Lab fees	8,500	8,700	8,900	9,000	9,200	9,400
Miscellaneous	9,400	9,500	9,700	10,000	10,200	10,400
Total Treatment	3,129,500	3,205,100	3,283,500	3,364,100	3,447,800	3,534,000
Transmission and Distribution:						
Salaries and wages	1,283,000	1,321,500	1,361,200	1,402,000	1,444,100	1,487,400
Employee pensions and benefits	682,300	709,800	738,400	768,400	799,700	832,500
Chemicals	15,000	15,500	16,100	16,600	17,200	17,800
Materials and supplies	42,000	42,900	43,800	44,700	45,600	46,600
Repairs and Maintenance	373,000	380,800	388,800	397,000	405,300	413,800
Contractual services	132,600	135,300	138,200	141,100	144,000	147,100
Purchased Power	650,000	650,000	650,000	650,000	650,000	650,000
Purchased Water	2,900,000	2,800,900	2,927,200	3,060,700	3,202,000	3,351,500
State permit	47,500	48,500	49,500	50,600	51,600	52,700
Lab fees	30,000	30,600	31,300	31,900	32,600	33,300
Training and education	37,000	37,800	38,600	39,400	40,200	41,100
Water conservation	60,000	61,300	62,500	63,900	65,200	66,600
Miscellaneous	1,000	1,100	1,100	1,100	1,100	1,200
Water Meters	300,000	300,000	300,000	300,000	300,000	300,000
Water district payments	75,000	80,600	86,600	93,000	100,000	107,400
Wholesale water - Manville 685 (1)	1,374,200	1,374,200	1,374,200	1,374,200	1,374,200	1,374,200
Total Transmission and Distribution	8,002,600	7,990,800	8,207,500	8,434,600	8,672,800	8,923,200
Utility Billing:						
Salaries and wages	247,300	254,700	262,300	270,200	278,300	286,600
Employee pensions and benefits	112,500	117,000	121,700	126,600	131,800	137,100
Materials and supplies	600	600	600	600	600	600
Contractual services	53,000	54,100	55,200	56,400	57,600	58,800
Postage	33,900	34,600	35,300	36,100	36,800	37,600
Training and education	1,500	1,500	1,600	1,600	1,600	1,700
Miscellaneous	300	300	300	300	400	400
Total Utility Billing	449,100	462,800	477,000	491,800	507,100	522,800
Utility Engineering						
Salaries and wages	242,700	250,000	257,500	265,200	273,100	281,300
Employee pensions and benefits	83,600	86,100	88,700	91,300	94,100	96,900
Contractual services	80,500	82,200	83,900	85,700	87,500	89,300
Training and education	8,700	8,900	9,000	9,200	9,400	9,600
Miscellaneous	400	400	400	400	400	400
Total Utility Engineering	415,900	427,600	439,500	451,800	464,500	477,500
Utility Administration:						
Salaries and wages	504,300	519,500	535,000	551,100	567,600	584,700
Employee pensions and benefits	199,400	206,600	214,000	221,800	229,900	238,200
Materials and supplies	2,800	2,800	2,900	2,900	3,000	3,100
Repairs and maintenance	60,500	61,800	63,100	64,400	65,800	67,200
Contractual services	109,000	111,300	113,600	116,000	118,400	120,900
Rental and leases	230,400	235,200	240,200	245,200	250,400	255,600
Purchased power	16,000	16,300	16,700	17,000	17,400	17,800
Purchased water	7,000	7,100	7,300	7,500	7,600	7,800
Postage	500	500	500	500	500	600
Utilities	28,200	29,600	31,100	32,700	34,300	36,000
Transportation	85,500	87,300	89,100	91,000	92,900	94,900
Training and education	22,500	23,000	23,500	23,900	24,500	25,000
Insurance	340,000	347,100	354,400	361,900	369,500	377,200
Miscellaneous	13,500	13,800	14,000	14,300	14,600	14,900
Total Utility Administration	1,619,600	1,661,900	1,705,400	1,750,200	1,796,400	1,843,900
Total Operating Expenses	\$13,616,700	\$13,748,200	\$14,112,900	\$14,492,500	\$14,888,600	\$15,301,400

(1) Adjusted to net out the annual payments made to Manville related to the Lakeside MUD No. 5 volume charges.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**ESTIMATED ANNUAL REVENUE REQUIREMENTS
AND ANNUAL REVENUES**

(Per Utility Management, amounts rounded to the nearest \$100)

<u>Revenue Requirements:</u>	<u>Phase I</u> <u>(FY 2027)</u>	<u>Phase II</u> <u>(FY 2028)</u>	<u>Phase III</u> <u>(FY 2029)</u>	<u>Phase IV</u> <u>(FY 2030)</u>	<u>Phase V</u> <u>(FY 2031)</u>
Operation and maintenance disbursements	\$13,748,200	\$14,112,900	\$14,492,500	\$14,888,600	\$15,301,400
Debt service:					
Outstanding bonds	24,760,500	27,180,800	29,524,200	30,174,300	29,801,400
Replacements and improvements	1,640,400	1,525,800	624,600	351,900	1,090,100
Franchise fee expense	1,446,600	1,518,900	1,594,800	1,594,800	1,594,800
Transfer to general fund	1,928,300	1,968,800	2,010,200	2,052,400	2,095,500
Sub-totals	43,524,000	46,307,200	48,246,300	49,062,000	49,883,200
Less impact fees	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Less annual debt service contribution	(781,100)	(904,600)	-	-	-
Less interest income	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Less service fees	(237,400)	(239,700)	(242,100)	(244,500)	(247,000)
Less tap fees	(175,000)	(175,000)	(175,000)	(175,000)	(175,000)
Less lease and land rental income	(76,700)	(76,700)	(76,700)	(76,700)	(76,700)
Less fire hydrant testing fees	(8,700)	(8,700)	(8,700)	(8,700)	(8,700)
Less normalized Manville water revenues	(336,500)	(338,000)	(345,000)	(346,500)	(353,400)
Total Net Revenue Requirements	<u>\$37,508,600</u>	<u>\$40,164,500</u>	<u>\$42,998,800</u>	<u>\$43,810,600</u>	<u>\$44,622,400</u>
<u>Annual Revenues:</u>					
Normalized metered water revenues	\$34,434,400	\$34,434,400	\$34,434,400	\$34,434,400	\$34,434,400
Normalized Lakeside MUD No. 5 revenues	100,900	100,900	100,900	100,900	100,900
Windermere water revenues	482,900	482,900	482,900	482,900	482,900
Revenues from customer growth	696,200	1,428,300	2,198,900	3,010,700	3,822,500
Additional revenues from prior phases	-	1,794,200	3,718,000	5,781,700	5,781,700
Total Revenues Available	<u>\$35,714,400</u>	<u>\$38,240,700</u>	<u>\$40,935,100</u>	<u>\$43,810,600</u>	<u>\$44,622,400</u>
Additional Revenues Required	<u>\$1,794,200</u>	<u>\$1,923,800</u>	<u>\$2,063,700</u>	<u>\$ -</u>	<u>\$ -</u>
Overall Increase in Revenues Required	<u>5.00%</u>	<u>5.00%</u>	<u>5.00%</u>	<u>0.00%</u>	<u>0.00%</u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

ESTIMATED COMBINED DEBT SERVICE COVERAGE CALCULATION

(Per Utility Management, amounts rounded to the nearest \$100)

	Phase I (FY 2027)	Phase II (FY 2028)	Phase III (FY 2029)	Phase IV (FY 2030)	Phase V (FY 2031)
Water revenues	\$37,845,100	\$40,502,500	\$43,343,800	\$44,157,100	\$44,975,800
Wastewater revenues	28,928,000	33,766,100	39,506,300	40,136,200	40,882,900
Water impact fees	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Wastewater impact fees	4,000,000	4,000,000	5,000,000	6,000,000	6,000,000
Interest income	650,000	650,000	650,000	650,000	650,000
Sub-totals	75,423,100	82,918,600	92,500,100	94,943,300	96,508,700
Less water operation and maintenance expenses	(13,748,200)	(14,112,900)	(14,492,500)	(14,888,600)	(15,301,400)
Less wastewater operation and maintenance expenses	(11,851,600)	(12,155,400)	(12,467,900)	(12,789,400)	(13,120,200)
Funds available for debt service	<u>\$49,823,300</u>	<u>\$56,650,300</u>	<u>\$65,539,700</u>	<u>\$67,265,300</u>	<u>\$68,087,100</u>
<u>Outstanding Bonds:</u>					
Average debt service excluding GO/CO bonds	<u>\$33,715,200</u>	<u>\$33,889,900</u>	<u>\$34,049,900</u>	<u>\$34,078,700</u>	<u>\$34,078,800</u>
Debt Service Coverage (avg test 1.25x)	<u>148%</u>	<u>167%</u>	<u>192%</u>	<u>197%</u>	<u>200%</u>
Maximum debt service excluding GO/CO bonds	<u>\$34,088,000</u>	<u>\$34,088,000</u>	<u>\$34,088,000</u>	<u>\$34,088,000</u>	<u>\$34,088,000</u>
Debt Service Coverage (max test 1.10x)	<u>146%</u>	<u>166%</u>	<u>192%</u>	<u>197%</u>	<u>200%</u>
<u>Outstanding Bonds and Proposed 2026 WIFIA T3:</u>					
Average debt service excluding GO/CO bonds	<u>\$36,447,200</u>	<u>\$37,304,800</u>	<u>\$38,603,200</u>	<u>\$39,033,600</u>	<u>\$39,033,600</u>
Debt Service Coverage (avg test 1.25x)	<u>137%</u>	<u>152%</u>	<u>170%</u>	<u>172%</u>	<u>174%</u>
Maximum debt service excluding GO/CO bonds	<u>\$39,043,000</u>	<u>\$39,043,000</u>	<u>\$39,043,000</u>	<u>\$39,043,000</u>	<u>\$39,043,000</u>
Debt Service Coverage (max test 1.10x)	<u>128%</u>	<u>145%</u>	<u>168%</u>	<u>172%</u>	<u>174%</u>

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

COST OF SERVICE ANALYSIS

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

CONSUMER ANALYSIS OF TEST YEAR
(12 Months Ended 09/30/2025)

		Base Charge			Usage Billings (Water)			
		Number of Bills	Times Rate	Base Charge Revenue	First 3,000 Gal. Block Usage	Next 7,000 Gal. Block Usage	Next 15,000 Gal. Block Usage	Over 25,000 Gal. Block Usage
Residential								
5/8	inch meter	177,303	\$45.00	\$7,978,635	474,353,928	481,171,000	155,921,930	20,008,400
3/4	inch meter	121	76.50	9,257	273,700	186,900	136,300	82,600
1	inch meter	76	121.50	9,234	144,908	127,400	26,200	700
1 1/2	inch meter	39	148.50	5,792	115,000	152,000	109,900	238,900
2	inch meter	4	301.50	1,206	9,000	14,200	30,000	335,500
3	inch meter	8	958.50	7,668	15,000	35,000	53,600	1,087,300
Subtotals		<u>177,551</u>		<u>\$8,011,792</u>	<u>474,911,536</u>	<u>481,686,500</u>	<u>156,277,930</u>	<u>21,753,400</u>
Times Rate					<u>\$6.75</u>	<u>\$8.40</u>	<u>\$10.50</u>	<u>\$13.10</u>
Totals					<u>\$3,205,653</u>	<u>\$4,046,167</u>	<u>\$1,640,918</u>	<u>\$284,970</u>
Total Residential Revenues								<u>\$17,189,500</u>
Commercial (Includes Commercial, Church and Apartment):								
5/8	inch meter	1,733	45.00	77,985	2,963,800	4,187,700	4,294,500	5,794,200
3/4	inch meter	729	76.50	55,769	1,193,400	1,972,100	2,469,200	4,315,200
1	inch meter	2,027	121.50	246,281	3,941,700	7,109,800	10,680,800	26,140,400
1 1/2	inch meter	1,998	148.50	296,703	4,568,800	9,277,800	15,854,900	98,575,400
2	inch meter	1,888	301.50	569,232	4,368,300	8,395,200	13,648,200	105,677,700
3	inch meter	261	958.50	250,169	702,963	1,558,600	3,118,900	37,390,600
4	inch meter	120	1,498.50	179,820	285,000	665,000	1,413,200	36,056,700
6	inch meter	236	3,001.50	708,354	578,600	1,322,300	2,693,400	151,128,100
8	inch meter	152	8,401.50	1,277,028	449,800	1,043,000	2,221,500	89,161,200
10	inch meter	8	13,198.50	105,588	24,000	36,000	42,800	22,100
12	inch meter	12	24,000.00	288,000	36,000	84,000	180,000	18,057,600
BRS	inch meter	7	45.00 *	315	15,000	35,000	75,000	33,685,700
BR2	inch meter	7	45.00 *	315	6,000	14,000	30,000	13,707,000
Subtotals		<u>9,178</u>		<u>\$4,055,559</u>	<u>19,133,363</u>	<u>35,700,500</u>	<u>56,722,400</u>	<u>619,711,900</u>
Times Rate					<u>\$6.75</u>	<u>\$8.40</u>	<u>\$10.50</u>	<u>\$13.10</u>
Totals					<u>\$129,150</u>	<u>\$299,884</u>	<u>\$595,585</u>	<u>\$8,118,226</u>
Total Commercial Revenues								<u>\$13,198,404</u>
Government:								
5/8	inch meter	119	45.00	5,355	148,000	127,700	75,800	111,900
3/4	inch meter	2	76.50	153	300	-	-	-
1	inch meter	28	121.50	3,402	28,800	17,800	15,000	4,900
1 1/2	inch meter	25	148.50	3,713	61,200	97,800	116,100	1,339,500
2	inch meter	115	301.50	34,673	292,500	580,300	960,600	33,140,600
6	inch meter	8	3,001.50	24,012	24,000	56,000	164,400	13,734,600
Subtotals		<u>297</u>		<u>71,308</u>	<u>554,800</u>	<u>879,600</u>	<u>1,331,900</u>	<u>48,331,500</u>
Times Rate					<u>\$6.75</u>	<u>\$8.40</u>	<u>\$10.50</u>	<u>\$13.10</u>
Totals					<u>\$3,745</u>	<u>\$7,389</u>	<u>\$13,985</u>	<u>\$633,143</u>
Total Government Revenues								<u>\$729,570</u>

* Assumes 5/8 inch meter.

(Continued on next page)

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

CONSUMER ANALYSIS OF TEST YEAR
(12 Months Ended 09/30/2025)

		Base Charge			Usage Billings (Water)			
		Number of Bills	Times Rate	Base Charge Revenue	First 3,000 Gal. Block Usage	Next 7,000 Gal. Block Usage	Next 15,000 Gal. Block Usage	Over 25,000 Gal. Block Usage
School:								
5/8	inch meter	2	\$45.00	\$90	-	-	-	-
1	inch meter	36	121.50	4,374	85,600	148,900	202,100	677,700
1 1/2	inch meter	41	148.50	6,089	57,500	124,300	133,300	229,900
2	inch meter	299	301.50	90,149	563,600	1,097,300	1,960,900	10,389,000
3	inch meter	36	958.50	34,506	107,500	238,000	473,500	1,910,500
4	inch meter	60	1,498.50	89,910	180,000	420,000	865,400	10,981,700
6	inch meter	12	3,001.50	36,018	36,000	84,000	180,000	5,137,800
Subtotals		486		\$261,136	1,030,200	2,112,500	3,815,200	29,326,600
Times Rate					\$6.75	\$8.40	\$10.50	\$13.10
Totals					\$6,954	\$17,745	\$40,060	\$384,178
Total Industrial Revenues								\$710,073

		Base Charge		
		Number of Bills	Times Rate	Base Charge Revenue
Lakeside MUD No. 5:				
<u>Oct'24 - Apr'25 Rates</u>				
5/8	inch meter	1,284	41.17	52,862
<u>May'25 - Sep'25 Rates</u>				
5/8	inch meter	1,166	41.17	48,004
Totals		2,450		\$100,866

		Base Charge			
		Number of Bills	Times Rate	Base Charge Revenue	Usage (in Gal.)
Construction Hydrants:		279	958.50	267,422	13,643,301
Times Rate					\$12.50
Subtotals					170,541
Total Construction Hydrant Revenues					\$437,963
		Number of Bills			Usage (in Gal.)
Reclaimed Water:		12			34,369,000
Times Rate					\$3.00
Total Effluent (Bulk) Revenues					\$103,107
Total Annual Bills					190,253
Total Usage Gallons.					2,001,292,130
Total Calculated Revenues					\$32,469,483

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

WHOLESALE CONSUMER ANALYSIS SUMMARY
(12 Months Ended 09/30/2025)

Manville:

<u>Month</u>	<u>No. of Bills</u>	<u>Total Usage</u>	<u>Usage over 1 MGD</u>	<u>Calculated Revenues*</u>
Oct-24	2	41,144,100	9,479,370	\$154,645
Nov-24	2	32,280,370	2,425,080	60,488
Dec-24	2	27,901,370	560,480	33,635
Jan-25	2	24,478,250	-	23,622
Feb-25	2	20,374,260	-	19,661
Mar-25	2	28,928,440	542,920	34,413
Apr-25	2	30,544,190	1,599,610	48,795
May-25	2	30,669,210	1,433,570	46,901
Jun-25	2	35,691,480	6,485,600	113,054
Jul-25	2	36,842,720	7,085,300	121,442
Aug-25	2	36,042,380	5,408,240	100,319
Sep-25	2	39,218,890	9,241,950	149,906
Totals	24	384,115,660	44,262,120	\$906,881

* Water usage up to 1MGD is billed at \$0.965 per 1,000 gallons. Usage exceeding 1MGD is billed at the retail water rates per Ordinance No. 1640-24-10-08.

Windermere:

	<u>No. of Bills</u>	<u>Total Usage</u>	<u>Times Rate per 1,000 Gal.</u>	<u>Calculated Revenues</u>
	12	97,153,600	\$4.97	\$482,853
Total Wholesale Revenues				<u><u>\$1,389,734</u></u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

CONSUMER ANALYSIS SUMMARY
(12 Months Ended 09/30/2025)

<u>Consumer Class</u>	<u>Number of Bills</u>	<u>Gallons Sold</u>	<u>Calculated Revenues</u>
Residential	177,551	1,134,629,366	\$17,189,500
Commercial	9,178	731,268,163	13,198,404
Government	297	51,097,800	729,570
School	486	36,284,500	710,073
Lakeside MUD No. 5	2,450	-	100,866
Construction Hydrants	279	13,643,301	437,963
Reclaimed Water	12	34,369,000	103,107
Wholesale	<u>36</u>	<u>481,269,260</u>	<u>1,389,734</u>
Total Revenues	<u>190,289</u>	<u>2,482,561,390</u>	<u>\$33,859,217</u>
Control			\$34,295,395
Less EOY accrual change			<u>(493,588)</u>
Total			<u>\$33,801,807</u>
Variance			<u>\$57,410</u>
Percentage			<u>0.17%</u>

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

NORMALIZED METERED REVENUES
(12 Months Ended 09/30/2026)

		Base Charge			Usage Billings (Water)			
		Number of Bills	Times Rate	Base Charge Revenue	First 3,000 Gal. Block Usage	Next 7,000 Gal. Block Usage	Next 15,000 Gal. Block Usage	Over 25,000 Gal. Block Usage
Residential								
5/8	inch meter	177,303	\$50.00	\$8,865,150	474,353,928	481,171,000	155,921,930	20,008,400
3/4	inch meter	121	85.00	10,285	273,700	186,900	136,300	82,600
1	inch meter	76	135.00	10,260	144,908	127,400	26,200	700
1 1/2	inch meter	39	165.00	6,435	115,000	152,000	109,900	238,900
2	inch meter	4	335.00	1,340	9,000	14,200	30,000	335,500
3	inch meter	8	1,065.00	8,520	15,000	35,000	53,600	1,087,300
Subtotals		177,551		\$8,901,990	474,911,536	481,686,500	156,277,930	21,753,400
Times Rate					\$6.95	\$8.70	\$10.90	\$13.60
Totals					\$3,300,635	\$4,190,673	\$1,703,429	\$295,846
Total Residential Revenues								\$18,392,573
Commercial (Includes Commercial, Church and Apartment):								
5/8	inch meter	1,733	50.00	86,650	2,963,800	4,187,700	4,294,500	5,794,200
3/4	inch meter	729	85.00	61,965	1,193,400	1,972,100	2,469,200	4,315,200
1	inch meter	2,027	135.00	273,645	3,941,700	7,109,800	10,680,800	26,140,400
1 1/2	inch meter	1,998	165.00	329,670	4,568,800	9,277,800	15,854,900	98,575,400
2	inch meter	1,888	335.00	632,480	4,368,300	8,395,200	13,648,200	105,677,700
3	inch meter	261	1,065.00	277,965	702,963	1,558,600	3,118,900	37,390,600
4	inch meter	120	1,665.00	199,800	285,000	665,000	1,413,200	36,056,700
6	inch meter	236	3,335.00	787,060	578,600	1,322,300	2,693,400	151,128,100
8	inch meter	152	9,335.00	1,418,920	449,800	1,043,000	2,221,500	89,161,200
10	inch meter	8	13,198.50	105,588	24,000	36,000	42,800	22,100
12	inch meter	12	24,000.00	288,000	36,000	84,000	180,000	18,057,600
BRS	inch meter	7	50.00 *	350	15,000	35,000	75,000	33,685,700
BR2	inch meter	7	50.00 *	350	6,000	14,000	30,000	13,707,000
Subtotals		9,178		\$4,462,443	19,133,363	35,700,500	56,722,400	619,711,900
Times Rate					\$6.95	\$8.70	\$10.90	\$13.60
Totals					\$132,977	\$310,594	\$618,274	\$8,428,082
Total Commercial Revenues								\$13,952,370
Government:								
5/8	inch meter	119	50.00	5,950	148,000	127,700	75,800	111,900
3/4	inch meter	2	85.00	170	300	-	-	-
1	inch meter	28	135.00	3,780	28,800	17,800	15,000	4,900
1 1/2	inch meter	25	165.00	4,125	61,200	97,800	116,100	1,339,500
2	inch meter	115	335.00	38,525	292,500	580,300	960,600	33,140,600
6	inch meter	8	3,335.00	26,680	24,000	56,000	164,400	13,734,600
Subtotals		297		79,230	554,800	879,600	1,331,900	48,331,500
Times Rate					\$6.95	\$8.70	\$10.90	\$13.60
Totals					\$3,856	\$7,653	\$14,518	\$657,308
Total Government Revenues								\$762,565

* Assumes 5/8 inch meter.

(Continued on next page)

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

NORMALIZED METERED REVENUES
(12 Months Ended 09/30/2026)

		Base Charge			Usage Billings (Water)			
		Number of	Times	Base Charge	First	Next	Next	Over
		Bills	Rate	Revenue	3,000 Gal.	7,000 Gal.	15,000 Gal.	25,000 Gal.
					Block Usage	Block Usage	Block Usage	Block Usage
School:								
5/8	inch meter	2	50.00	\$100	-	-	-	-
1	inch meter	36	135.00	4,860	85,600	148,900	202,100	677,700
1 1/2	inch meter	41	165.00	6,765	57,500	124,300	133,300	229,900
2	inch meter	299	335.00	100,165	563,600	1,097,300	1,960,900	10,389,000
3	inch meter	36	1,065.00	38,340	107,500	238,000	473,500	1,910,500
4	inch meter	60	1,665.00	99,900	180,000	420,000	865,400	10,981,700
6	inch meter	12	3,335.00	40,020	36,000	84,000	180,000	5,137,800
Subtotals		486		\$290,150	1,030,200	2,112,500	3,815,200	29,326,600
Times Rate					\$6.95	\$8.70	\$10.90	\$13.60
Totals					\$7,160	\$18,379	\$41,586	\$398,842
Total Industrial Revenues								\$756,117
		Base Charge						
		Number of	Times	Base Charge				
		Bills	Rate	Revenue				
Lakeside MUD No. 5:								
Oct'25 - Sep'26 Rates								
5/8	inch meter	2,450	41.17	\$100,867				
		Base Charge						
		Number of	Times	Base Charge				
		Bills	Rate	Revenue				
Construction Hydrants:		279	1,065.00	297,135				
Times Rate								Usage (in Gal.)
								13,643,301
								\$12.50
Subtotals								170,541
Total Construction Hydrant Revenues								\$467,676
Total Normalized Revenues								\$34,432,168
Plus Reclaimed Water Revenues								103,107
Total Calculated Metered Revenues								\$34,535,275

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

NORMALIZED MANVILLE REVENUES

Month	Total Usage	Usage over 1 MGD	Usage up to 1 MGD	Calculated Revenues				
				Phase I	Phase II	Phase III	Phase IV	Phase V
				FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
				(1)	(2)	(3)	(4)	(5)
October	41,144,100	9,479,370	31,664,730	\$31,348	\$31,348	\$32,140	\$32,140	32,931
November	32,280,370	2,425,080	29,855,290	29,557	29,557	30,303	30,303	31,050
December	27,901,370	560,480	27,340,890	27,067	27,067	27,751	27,751	28,435
January	24,478,250	-	24,478,250	24,233	24,233	24,845	24,845	25,457
February	20,374,260	-	20,374,260	20,171	20,171	20,680	20,680	21,189
March	28,928,440	542,920	28,385,520	28,102	28,102	28,811	28,811	29,521
April	30,544,190	1,599,610	28,944,580	28,655	28,655	29,379	29,379	30,102
May	30,669,210	1,433,570	29,235,640	28,943	28,943	29,674	29,674	30,405
June	35,691,480	6,485,600	29,205,880	28,914	28,914	29,644	29,644	30,374
July	36,842,720	7,085,300	29,757,420	29,460	29,460	30,204	30,204	30,948
August	36,042,380	5,408,240	30,634,140	30,328	31,094	31,094	31,860	31,860
September	39,218,890	9,241,950	29,976,940	29,677	30,427	30,427	31,176	31,176
Totals	<u>384,115,660</u>	<u>44,262,120</u>	<u>339,853,540</u>	<u>\$336,455</u>	<u>\$337,971</u>	<u>\$344,952</u>	<u>\$346,467</u>	<u>\$353,448</u>

Note - Assumes no usage above 1MGD, per utility management.

(1) Water usage up to 1MGD is billed at \$0.99 per 1,000 gallons.

(2) Water usage for the first 10 months of the FY up to 1MGD is billed at \$0.99 per 1,000 gallons. Usage for the last 2 months of the FY up to 1MGD is billed at \$1.015 per 1,000 gallons.

(3) Water usage up to 1MGD is billed at \$1.015 per 1,000 gallons.

(4) Water usage for the first 10 months of the FY up to 1MGD is billed at \$1.015 per 1,000 gallons. Usage for the last 2 months of the FY up to 1MGD is billed at \$1.04 per 1,000 gallons.

(5) Water usage up to 1MGD is billed at \$1.04 per 1,000 gallons.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

CALCULATION OF TEST YEAR EQUIVALENT METERS
(12 Months Ended 09/30/2025 Plus Assumed Growth)

<u>Customer Class</u>		<u>Annual Bills</u>	<u>Average Connections</u>	<u>5/8 Inch Factor</u>	<u>Equivalent Meters and Services</u>
Residential (1):					
5/8	inch meter	180,849	15,071	1.0	15,071
3/4	inch meter	123	10	1.5	15
1	inch meter	78	7	2.5	18
1 1/2	inch meter	40	3	5.0	15
2	inch meter	4	1	8.0	8
3	inch meter	8	1	15.0	15
Sub-totals		<u>181,102</u>	<u>15,093</u>		<u>15,142</u>
Commercial (1):					
5/8	inch meter	1,782 (2)	149	1.0	149
3/4	inch meter	744	62	1.5	93
1	inch meter	2,068	172	2.5	430
1 1/2	inch meter	2,038	170	5.0	850
2	inch meter	1,926	161	8.0	1,288
3	inch meter	266	22	15.0	330
4	inch meter	122	10	25.0	250
6	inch meter	241	20	50.0	1,000
8	inch meter	155	13	140.0	1,820
10	inch meter	8	1	219.8	220
12	inch meter	12	1	400.0	400
Sub-totals		<u>9,362</u>	<u>781</u>		<u>6,830</u>
Government (1):					
5/8	inch meter	121	10	1.0	10
3/4	inch meter	2	1	1.5	2
1	inch meter	29	2	2.5	5
1 1/2	inch meter	26	2	5.0	10
2	inch meter	117	10	8.0	80
6	inch meter	8	1	50.0	50
Sub-totals		<u>303</u>	<u>26</u>		<u>157</u>

(1) Assumes an annual growth of 2%, per utility management.

(2) Includes Boulder Ridge apartment bills.

(3) Assumes an annual growth of 7.45%, per utility management.

(Continued on next page)

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

CALCULATION OF TEST YEAR EQUIVALENT METERS
(12 Months Ended 09/30/2025 Plus Assumed Growth)

		<u>Annual Bills</u>	<u>Average Connections</u>	<u>5/8 Inch Factor</u>	<u>Equivalent Meters and Services</u>
School (1):					
5/8	inch meter	2	1	1.0	1
1	inch meter	37	3	2.5	8
1 1/2	inch meter	42	4	5.0	20
2	inch meter	305	25	8.0	200
3	inch meter	37	3	15.0	45
4	inch meter	61	5	25.0	125
6	inch meter	12	1	50.0	50
Sub-totals		<u>496</u>	<u>42</u>		<u>449</u>
Lakeside MUD No.5 (3):					
5/8	inch meter	2,633	219	1.0	219
Reclaimed Water:					
10	inch meter	12	1	219.8	220
Construction Hydrants (1):					
3	inch meter	<u>285</u>	<u>24</u>	15.0	<u>360</u>
Totals		<u><u>194,193</u></u>	<u><u>16,186</u></u>		<u><u>23,377</u></u>
Wholesale:					
<u>Manville</u>					
8	inch meter	24	2	140.0	280
<u>Windermere</u>					
6	inch meter	<u>12</u>	<u>1</u>	50.0	<u>50</u>
Total - Wholesale		<u><u>36</u></u>	<u><u>3</u></u>		<u><u>330</u></u>

(1) Assumes an annual growth of 2%, per utility management.

(2) Includes Boulder Ridge apartment bills.

(3) Assumes an annual growth of 7.45%, per utility management.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

TEST YEAR UNITS OF SERVICE

Base-Extra Capacity Method
(12 Months Ended 09/30/2025)
(Per utility management)

	Base		Maximum Day			Maximum Hour			Customer	
	Normalized Annual Sales	Average Day	Capacity Factor (2)	Total Capacity	Extra Capacity (3)	Capacity Factor (2)	Total Capacity	Extra Capacity (4)	Equivalent Connections	Bills
Retail Service:	(1)	(1)	%	(1)	(1)	%	(1)	(1)		
Residential (6)	1,157,322	3,171	210	6,659	3,488	310	9,830	3,171	15,142	181,102
Commercial (5)(6)	835,023	2,288	245	5,606	3,318	350	8,008	2,402	7,436	10,161
Lakeside MUD No. 5 (7)	-	-	-	-	-	-	-	-	219	2,633
Construction Hydrants (6)	13,916	38	260	99	61	365	139	40	360	285
Windermere	97,154	266	275	732	466	330	878	146	50	12
Manville up to 1MGD	339,854	931	190	1,769	838	225	2,095	326	280	24
Totals	<u>2,443,269</u>	<u>6,694</u>		<u>14,865</u>	<u>8,171</u>		<u>20,950</u>	<u>6,085</u>	<u>23,487</u>	<u>194,217</u>

Reference Explanations

- (1) In 1,000s of Gallons.
- (2) Calculated based on test year usage data.
- (3) Capacity in excess of average day usage.
- (4) Capacity in excess of maximum day usage.
- (5) Includes commercial, church, government, school and apartment customer classes.
- (6) Assumes an annual growth of 2%, per utility management.
- (7) Assumes an annual growth of 7.45%, per utility management.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS

Base-Extra Capacity Method

	Estimated Utility Plant in Service at 09/30/2025*	Base	Extra Capacity		Customer Meters and Services	Reclaimed Water	Percentage Allocation					Ref.
			Maximum Day	Maximum Hour**			BAS	MXD	MXH	CUS	RW	
Source of Supply Plant:												
Pumping equipment	\$91,385	\$91,385					100.00					(1)
Water Treatment:												
Structures and improvements	12,989,425	5,849,138	\$7,140,287				45.03	54.97				(2)
Water treatment equipment	1,305,142	587,705	717,437				45.03	54.97				(2)
Other Plant and miscellaneous equipment	21,060	9,483	11,577				45.03	54.97				(2)
Transmission and Distribution:												
Structures and improvements	5,421,934	417,693		\$3,759,241		\$1,245,000	8.00		69.00		23.00	(3)
Distribution reservoirs and standpipe	269,534	26,953		242,581			10.00		90.00			(4)
Transmission and distribution mains												
Transmission (7)	994,748	447,935	546,813				45.03	54.97				(2)
Distribution (7)	13,852,545	3,786,998	5,152,344	3,726,203		1,187,000	27.00	37.00	27.00		9.00	(5)
Services	244,111				\$244,111					100.00		(6)
Meters and meter installations	3,729,645				3,729,645					100.00		(6)
Other equipment	34,883	3,488		31,395			10.00		90.00			(3)
General Plant:												
Structures and improvements	222,067	68,663	82,032	47,189	24,183		30.92	36.94	21.25	10.89		(8)
Power operated equipment	3,073	950	1,135	653	335		30.92	36.94	21.25	10.89		(8)
Communications equipment	233,005	72,045	86,072	49,514	25,374		30.92	36.94	21.25	10.89		(8)
Office furniture and equipment	22,500	6,957	8,312	4,781	2,450		30.92	36.94	21.25	10.89		(8)
Transportation equipment	878,247	271,555	324,424	186,627	95,641		30.92	36.94	21.25	10.89		(8)
Tools, shop and garage equipment	275,969	85,330	101,943	58,643	30,053		30.92	36.94	21.25	10.89		(8)
Other tangible plant	3,246	1,004	1,199	690	353		30.92	36.94	21.25	10.89		(8)
Rate Base	<u>\$40,592,519</u>	<u>\$11,727,282</u>	<u>\$14,173,575</u>	<u>\$8,107,517</u>	<u>\$4,152,145</u>	<u>\$2,432,000</u>	<u>28.89</u>	<u>34.91</u>	<u>19.97</u>	<u>10.23</u>	<u>6.00</u>	

* Per utility management

** Maximum hour demand is in excess of maximum day demand.

(Continued on next page)

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

ALLOCATION OF UTILITY PLANT TO FUNCTIONAL COST COMPONENTS

Explanation of Allocations

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	1,000's of Gallons	%
Average day demand	6,694	45.03
Maximum day excess capacity	8,171	54.97
Totals	<u>14,865</u>	<u>100.0</u>

(3) Allocated 8% to base, 69% to maximum hour and 23% directly to reclaimed water for the filter system.

(4) Allocated 10% to base and 90% to maximum hour.

(5) Allocated in ratio to maximum hour demand after direct allocation of piping, valves, and concrete for reclaimed water line.

	1,000's of Gallons	%
Average day demand	6,694	31.95
Maximum day excess capacity	8,171	39.00
Maximum hour excess capacity	6,085	29.05
Totals	<u>20,950</u>	<u>100.0</u>

(6) Allocated 100% to meters and services.

(7) Mains allocated between transmission and distribution based on miles of pipe as provided by utility management.

	%	Allocation
Transmission Mains	7%	\$994,748
Distribution Mains	93%	13,852,545
	<u>100%</u>	<u>\$14,847,293</u>

(8) Allocated pro rata to all other allocable utility plant. Does not include Reclaimed Water as it is supplied from the Wastewater Treatment Plant.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**ALLOCATION OF ESTIMATED CASH OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS
Base-Extra Capacity Method**

	Estimated Expense	Base	Extra Capacity		Customer Costs		Reclaimed Water	Percentage Allocation						Ref.
			Maximum Day	Maximum Hour*	Meters and Services	Billing and Collection		BAS	MXD	MXH	MET	BILL	RW	
Treatment:														
Salaries and wages	\$845,500	\$380,728	\$464,772					45.03	54.97					(2)
Employee pension and benefits	344,100	154,947	189,153					45.03	54.97					(2)
Chemicals	740,000	740,000						100.00						(1)
Materials and supplies	16,300	7,339	8,961					45.03	54.97					(2)
Repairs and maintenance	523,300	235,641	287,659					45.03	54.97					(2)
Contractual services	44,600	20,083	24,517					45.03	54.97					(2)
Rental leases	1,400	630	770					45.03	54.97					(2)
Purchased power	650,000	292,695	357,305					45.03	54.97					(2)
Transportation	16,300	7,339	8,961					45.03	54.97					(2)
Miscellaneous	23,600	10,627	12,973					45.03	54.97					(2)
Transmission and Distribution:														
Salaries and wages	1,321,500	279,894	340,551	\$463,714	\$237,341			21.18	25.77	35.09	17.96			(3)
Employee pensions and benefits	709,800	150,336	182,915	249,069	127,480			21.18	25.77	35.09	17.96			(3)
Chemicals	15,500	3,283	3,994	5,439	2,784			21.18	25.77	35.09	17.96			(3)
Materials and supplies	42,900	9,086	11,055	15,054	7,705			21.18	25.77	35.09	17.96			(3)
Repairs and maintenance	380,800	80,653	98,132	133,623	68,392			21.18	25.77	35.09	17.96			(3)
Contractual services	135,300	28,656	34,867	47,477	24,300			21.18	25.77	35.09	17.96			(3)
Purchased power	650,000	110,296	150,062	108,526			\$281,116	16.97	23.09	16.70			43.24	(4)
Purchased water	2,800,900	894,888	1,092,351	813,661				31.95	39.00	29.05				(4)
Miscellaneous	179,300	37,976	46,206	62,916	32,202			21.18	25.77	35.09	17.96			(3)
Water meters	300,000				300,000						100.00			(5)
Water district payments	80,600	17,070	20,771	28,283	14,476			21.18	25.77	35.09	17.96			(3)
Wholesale water - Manville 685	1,374,200	291,056	354,131	482,207	246,806			21.18	25.77	35.09	17.96			(3)
Utility Billing:														
Salaries and wages	254,700					\$254,700						100.00		(5)
Employee pensions and benefits	117,000					117,000						100.00		(5)
Materials and supplies	600					600						100.00		(5)
Contractual services	54,100					54,100						100.00		(5)
Miscellaneous	36,400					36,400						100.00		(5)
Utility Engineering:														
Salaries and wages	250,000	68,200	83,125	47,875	24,500	26,300		27.28	33.25	19.15	9.80	10.52		(6)
Employee pensions and benefits	86,100	23,488	28,628	16,488	8,438	9,058		27.28	33.25	19.15	9.80	10.52		(6)
Contractual services	82,200	22,834	27,841	15,824	8,097	7,604		27.78	33.87	19.25	9.85	9.25		(8)
Miscellaneous	9,300	2,584	3,150	1,790	916	860		27.78	33.87	19.25	9.85	9.25		(8)
Administrative and General:														
Salaries and wages	519,500	141,716	172,757	99,475	50,914	54,638		27.28	33.25	19.15	9.80	10.52		(7)
Employee pensions and benefits	206,600	56,360	68,703	39,560	20,248	21,729		27.28	33.25	19.15	9.80	10.52		(7)
Materials and supplies	2,800	778	948	539	276	259		27.78	33.87	19.25	9.85	9.25		(8)
Repairs and maintenance	61,800	17,167	20,932	11,897	6,087	5,717		27.78	33.87	19.25	9.85	9.25		(8)
Contractual services	111,300	30,920	37,697	21,425	10,963	10,295		27.78	33.87	19.25	9.85	9.25		(8)
Rental and leases	235,200	65,339	79,662	45,276	23,167	21,756		27.78	33.87	19.25	9.85	9.25		(8)
Purchased power	16,300	4,527	5,521	3,138	1,606	1,508		27.78	33.87	19.25	9.85	9.25		(8)
Purchased water	7,100	1,972	2,405	1,367	699	657		27.78	33.87	19.25	9.85	9.25		(8)
Utilities	29,600	9,153	10,934	6,290	3,223			30.92	36.94	21.25	10.89			(9)
Transportation	87,300	24,252	29,569	16,805	8,599	8,075		27.78	33.87	19.25	9.85	9.25		(8)
Insurance	347,100	107,323	128,219	73,759	37,799			30.92	36.94	21.25	10.89			(9)
Miscellaneous	37,300	10,362	12,634	7,180	3,674	3,450		27.78	33.87	19.25	9.85	9.25		(8)
Total Operating Expenses	13,748,200	4,340,198	4,402,831	2,818,657	1,270,692	634,706	281,116	31.57	32.02	20.50	9.24	4.62	2.04	(10)
Less impact fee	(4,000,000)	(1,290,184)	(1,295,756)	(846,432)	(381,196)	(186,432)		32.25	32.39	21.16	9.53	4.66		(10)
Less annual debt service contribution	(781,100)	(251,940)	(253,029)	(165,287)	(74,438)	(36,406)		32.25	32.39	21.16	9.53	4.66		(10)
Less interest income	(400,000)	(129,018)	(129,576)	(84,643)	(38,120)	(18,643)		32.25	32.39	21.16	9.53	4.66		(10)
Less service fees	(237,400)	(76,572)	(76,903)	(50,236)	(22,624)	(11,065)		32.25	32.39	21.16	9.53	4.66		(10)
Less tap fees	(175,000)	(56,447)	(56,689)	(37,031)	(16,677)	(8,156)		32.25	32.39	21.16	9.53	4.66		(10)
Less lease and land rental income	(76,700)	(24,740)	(24,846)	(16,230)	(7,309)	(3,575)		32.25	32.39	21.16	9.53	4.66		(10)
Less fire hydrant testing fees	(8,700)	(2,807)	(2,818)	(1,841)	(829)	(405)		32.25	32.39	21.16	9.53	4.66		(10)
Less normalized Manville water revenues	(336,500)	(108,537)	(109,005)	(71,206)	(32,068)	(15,684)		32.25	32.39	21.16	9.53	4.66		(10)
Net Operating Expenses	\$7,732,800	\$2,399,953	\$2,454,209	\$1,545,751	\$697,431	\$354,340	\$281,116	31.04	31.74	19.99	9.02	4.58	3.64	

* Maximum hour demand in excess of maximum day demand.

(Continued on next page)

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

ALLOCATION OF ESTIMATED CASH OPERATION AND MAINTENANCE EXPENSES
TO FUNCTIONAL COST COMPONENTS
(Explanation of Allocations)

(1) Allocated 100% to base.

(2) Allocated in ratio to maximum day demand.

	<u>1,000's of Gallons</u>	<u>%</u>
Average day demand	6,694	45.03
Maximum day excess capacity	8,171	54.97
Totals	<u>14,865</u>	<u>100.0</u>

(3) Allocated pro rata based on the allocation of total Transmission and Distribution plant.

	<u>Transmission and Distribution Plant</u>	<u>%</u>
Average day demand	\$4,683,067	21.18
Maximum day excess capacity	5,699,157	25.77
Maximum hour excess capacity	7,759,420	35.09
Meters and services	3,973,756	17.96
Totals	<u>\$22,115,400</u>	<u>100.0</u>

(4) Allocated in ratio to maximum hour demand after direct allocation of electric costs for pump station to reclaimed water.

	<u>1,000's of Gallons</u>	<u>%</u>
Average day demand	6,694	31.95
Maximum day excess capacity	8,171	39.00
Maximum hour excess capacity	6,085	29.05
Totals	<u>20,950</u>	<u>100.0</u>

(5) Allocated 100% to meters and services.

(6) Allocated pro rata to all other functionalized payroll.

(7) Allocated pro rata based upon total payroll.

(8) Allocated in ratio to all other functionalized expenses exclusive of purchased power, purchased water and chemicals.

(9) Allocated pro rata based upon utility plant.

(10) Allocated pro rata based on all other functionalized cash operating expenses. Does not include Reclaimed Water as it is supplied from the Wastewater Treatment Plant.

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

UNIT COSTS OF SERVICE
(12 Months Ended 09/30/2025)

	Net Estimated Revenue Requirements	Allocable To All Customers						Ref.
		Extra Capacity			Customer Costs		Reclaimed Water (1,000 Gallons)	
		Base	Maximum Day	Maximum Hour*	Meters and Services	Billing and Collection		
		(-----1,000's of Gallons-----)			Equiv. Meters	Bills		
Units of Service		<u>2,443,269.0</u>	<u>8,171.0</u>	<u>6,085.0</u>	<u>23,487</u>	<u>194,217</u>	<u>34,369</u>	(1)
<u>Projected Cost of Service</u>								
Net operation and maintenance expense	\$7,732,800	\$2,399,953	\$2,454,209	\$1,545,751	\$697,431	\$354,340	\$281,116	(2)
Debt service and debt service reserve	24,760,500	7,655,947	9,146,529	5,261,606	2,696,418		-	(3)
Replacements and improvements	1,640,400	507,211	605,964	348,585	178,640		-	(3)
Franchise fee expense	1,446,600	466,595	468,610	306,112	137,860	67,423	-	(2)
Transfer to general fund	<u>1,928,300</u>	<u>596,230</u>	<u>712,314</u>	<u>409,764</u>	<u>209,992</u>		<u>-</u>	(3)
Net Cost of Service	<u>\$37,508,600</u>	<u>\$11,625,936</u>	<u>\$13,387,626</u>	<u>\$7,871,818</u>	<u>\$3,920,341</u>	<u>\$421,763</u>	<u>\$281,116</u>	
Total Unit Cost of Service		\$4.7584	\$1,638.4318	\$1,293.6431	\$166.9154	\$2.1716	\$8.1793	

* Maximum hour demand in excess of maximum day demand.

(1) See "Test Year Units of Service", page 13.

(2) As calculated in "Allocation of Estimated Cash Operation and Maintenance Expenses to Functional Cost Components", pages 16 and 17.

(3) Allocated in ratio to plant values, page 14.

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

COST OF SERVICE ALLOCATED TO CUSTOMER CLASSES
(12 Months Ended 09/30/2025)

Total Costs of Service	Allocable To All Customers					
	Base	Extra Capacity		Customer Costs		Reclaimed Water
		Maximum Day (-----1,000's of Gallons-----)	Maximum Hour**	Meters and Services Equiv. Meters	Billing and Collection Bills	
<u>Unit Costs of Service*</u>	<u>\$4.7584</u>	<u>\$1,638.4318</u>	<u>\$1,293.6431</u>	<u>\$166.9154</u>	<u>\$2.1716</u>	<u>\$8.1793</u>
<u>Allocated Costs of Service</u>						
Residential:						
Units of service	1,157,322	3,488	3,171	15,142	181,102	
Cost	\$18,244,709	\$5,507,001	\$5,714,852	\$2,527,433	\$393,281	
Commercial:						
Units of service	835,023	3,318	2,402	7,436	10,161	
Cost	13,780,271	\$3,973,373	\$5,436,318	\$1,241,183	\$22,066	
Lakeside MUD No. 5:						
Units of service	-	-	-	219	2,633	
Cost	42,272	\$ -	\$ -	\$36,554	\$5,718	
Construction Hydrants						
Units of service	13,916	61	40	360	285	
Cost	278,617	\$66,218	\$99,944	\$60,090	\$619	
Reclaimed Water						
Units of service						34,369
Cost	281,116					\$281,116
Windermere						
Units of service	97,154	466	146	50	12	
Cost	1,423,051	\$462,298	\$763,509	\$8,346	\$26	
Manville up to 1MGD						
Units of service	339,854	838	326	280	24	
Cost	3,458,564	\$1,617,046	\$1,373,003	\$46,735	\$53	
Total Allocated Cost of Service	<u>\$37,508,600</u>	<u>\$11,625,936</u>	<u>\$13,387,626</u>	<u>\$3,920,341</u>	<u>\$421,763</u>	<u>\$281,116</u>

* See page 18.

** Maximum hour demand in excess of maximum day demand.

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

CALCULATION OF PROPOSED MONTHLY SERVICE CHARGES

<u>Meter Size</u>		<u>5/8 Inch Equivalency Factor</u>	<u>Meter Cost Per Equiv. Unit (1)</u>	<u>Meter Cost Per Unit</u>	<u>Billing Cost Per Unit</u>	<u>Total</u>	<u>Rounded</u>
5/8	inch meter	1.0	\$13.9096	\$13.9096	\$2.1716	\$16.0812	\$16.10
3/4	inch meter	1.5	13.9096	20.8644	2.1716	23.0360	23.05
1	inch meter	2.5	13.9096	34.7740	2.1716	36.9456	36.95
1 1/2	inch meter	5.0	13.9096	69.5481	2.1716	71.7197	71.70
2	inch meter	8.0	13.9096	111.2769	2.1716	113.4485	113.45
3	inch meter	15.0	13.9096	208.6443	2.1716	210.8159	210.80
4	inch meter (compound)	25.0	13.9096	347.7404	2.1716	349.9120	349.90
4	inch meter (combination)	35.0	13.9096	486.8366	2.1716	489.0082	489.00
6	inch meter (compound)	50.0	13.9096	695.4808	2.1716	697.6524	697.65
6	inch meter (combination)	80.0	13.9096	1,112.7693	2.1716	1,114.9409	1,114.95
8	inch meter (combination)	140.0	13.9096	1,947.3463	2.1716	1,949.5179	1,949.50
10	inch meter (combination)	219.8	13.9096	3,057.3337	2.1716	3,059.5053	3,059.50
12	inch meter	400.0	13.9096	5,564.3474	2.1716	5,566.5190	5,566.50

(1) Calculated as follows:

Annual charge per equivalent meter (page 19)	\$166.9154
Divided by 12 months	<u>12</u>
Monthly charge per equivalent meter	<u><u>\$13.9096</u></u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**COMPARISON OF ALLOCATED COST OF SERVICE
WITH REVENUE UNDER ADJUSTED RATES**

<u>Customer Classification</u>	<u>Cost of Service</u>	<u>Normalized Revenue Under Existing Rates (2)</u>	<u>Increase (Decrease)</u>		<u>Revenue Under Adjusted Rates</u>	<u>Variance Between Adjusted Revenues and Cost of Service</u>	
			<u>% (3)</u>	<u>Amount</u>			
Residential	\$18,244,709	\$18,760,424	(2.75)	(\$515,724)	\$18,247,881	\$3,172	0.02%
Commercial (1)	13,780,271	15,780,473	(12.68)	(2,000,207)	13,780,744	473	0.00%
Lakeside MUD No. 5	42,272	108,382	(61.00)	(66,110)	42,311	39	0.09%
Construction Hydrants	278,617	477,030	(41.59)	(198,413)	278,507	(110)	-0.04%
Reclaimed Water	281,116	105,169	167.30	175,947	281,138	22	0.01%
Windermere	1,423,051	482,853	194.72	940,198	1,420,386	(2,665)	-0.19%
Manville up to 1MGD	<u>3,458,564</u>	<u>336,455</u>	<u>927.94</u>	<u>3,122,109</u>	<u>336,455</u>	<u>(3,122,109)</u>	<u>-90.27%</u>
Totals	<u>\$37,508,600</u>	<u>\$36,050,786</u>	<u>4.04</u>	<u>\$1,457,800</u>	<u>\$34,387,422</u>	<u>(\$3,121,178)</u>	<u>-8.32%</u>

(1) Includes commercial, government, school, church and apartment customer classes.

(2) Based on normalized test year revenues to reflect current rates. Includes projected annual revenue growth of 2.0% for retail customers and 7.45% for Lakeside MUD customers, per utility management.

(3) Variance from percentage increase on Revenue Requirements Schedule (page 3) due to including Mnaville revenues to show subsidized amount.

Calculation of Adjusted Cost of Service:

(Subsidy allocations per management)

<u>Customer Classification</u>	<u>Normalized Revenue Under Existing Rates (2)</u>	<u>Cost of Service</u>	<u>Subsidy</u>	<u>Adjusted Cost of Service</u>	<u>% Increase</u>
Residential	\$18,760,424	\$18,244,709	\$21,729	\$18,266,438	-2.63%
Commercial (1)	15,780,473	13,780,271	2,852,465	16,632,736	5.40%
Lakeside MUD No. 5	108,382	42,272	66,110	108,382	0.00%
Construction Hydrants	477,030	278,617	25,547	304,164	-36.24%
Reclaimed Water	105,169	281,116	25,776	306,892	191.81%
Windermere	482,853	1,423,051	130,482	1,553,533	221.74%
Manville up to 1MGD	<u>336,455</u>	<u>3,458,564</u>	<u>(3,122,109)</u>	<u>336,455</u>	<u>0.00%</u>
Totals	<u>\$36,050,786</u>	<u>\$37,508,600</u>	<u>\$ -</u>	<u>\$37,508,600</u>	<u>4.04%</u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**ESTIMATED ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

				Billing Determinants		Allocated Cost of Service Rates	Estimated Revenue Under Adjusted Rates
		Percent of Use	Annual Consumption	Equivalent Bills/Bills	(1,000's of Gal.)		
Residential:							
Service Charge:							
Meters and services					181,704	\$13.91	\$2,527,503
Billing and collecting					181,116	2.19	396,644
Volume Charge							
First	8,000 Gallons	78.17	904,717.0			12.42	11,236,585
Over	8,000 Gallons	21.83	252,605.0			16.18	4,087,149
Sub-totals				100.0	1,157,322.0		18,247,881
Commercial:							
Service Charge:							
Meters and services					89,232	13.91	1,241,217
Billing and collecting					10,188	2.19	22,312
Volume Charge							
First	50,000 Gallons	25.29	211,137.7			13.75	2,903,143
Over	50,000 Gallons	74.71	623,885.3			15.41	9,614,072
Sub-totals				100.0	835,023.0		13,780,744
Lakeside MUD No. 5:							
Service Charge:							
Total Costs of Service:					2,628	\$16.10	42,311
Construction Hydrants:							
Service Charge:							
Meters and services					4,320	13.91	60,091
Billing and collecting					288	2.19	631
Volume Charge					13,916.0	15.65	217,785
Sub-totals							278,507
Sub-totals							32,349,443

(Continued on next page)

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

**ESTIMATED ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	Percent of Use %	Billing Determinants Annual Consumption (1,000's of Gal.)	Equivalent Bills/Bills	Allocated Cost of Service Rates	Estimated Revenue Under Adjusted Rates
Sub-total carried forward from previous page					\$32,349,443
Reclaimed Water:					
Volume Charge		34,369.0		\$8.18	281,138
Windermere:					
Volume Charge		97,153.6		14.62	1,420,386
Manville upto 1MGD:					
Volume Charge		339,854.0		0.99	336,455
Total Revenues					<u>\$34,387,422</u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**COMPARISON OF ALLOCATED COST OF SERVICE
WITH REVENUE UNDER ADJUSTED RATES**

<u>Customer Classification</u>	<u>Adjusted Cost of Service</u>	<u>Normalized Revenue Under Existing Rates (2)</u>	<u>Increase (Decrease)</u>		<u>Revenue Under Adjusted Rates</u>	<u>Variance Between Adjusted Revenues and Cost of Service (3)</u>	
			<u>%</u>	<u>Amount</u>			
Residential	\$18,266,438	\$18,760,424	(2.63)	(\$493,981)	\$18,266,636	\$198	0.00%
Commercial (1)	16,632,736	15,780,473	5.40	852,256	16,632,383	(353)	0.00%
Lakeside MUD No. 5	108,382	108,382	-	-	108,195	(187)	-0.17%
Construction Hydrants	304,164	477,030	(36.24)	(172,866)	304,246	82	0.03%
Reclaimed Water	306,892	105,169	191.81	201,723	306,915	23	0.01%
Windermere	1,553,533	482,853	221.74	1,070,680	1,554,458	925	0.06%
Manville upto 1MGD	<u>336,455</u>	<u>336,455</u>	<u>-</u>	<u>-</u>	<u>336,455</u>	<u>-</u>	<u>0.00%</u>
Totals	<u>\$37,508,600</u>	<u>\$36,050,786</u>	<u>4.04</u>	<u>\$1,457,812</u>	<u>\$37,509,288</u>	<u>\$688</u>	<u>0.00%</u>

(1) Includes commercial, government, school, church and apartment customer classes.

(2) Based on normalized test year revenues to reflect current rates. Includes projected annual revenue growth of 2.0% for retail customers and 7.45% for Lakeside MUD customers, per utility management.

(3) Variance allocations per management.

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

**ESTIMATED ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

				Percent of Use	Billing Determinants		Allocated Cost of Service Rates	Estimated Revenue Under Adjusted Rates
				%	Annual Consumption (1,000's of Gal.)	Equivalent Bills/Bills		
Residential:								
Service Charge:								
Meters and services						181,704	\$13.91	\$2,527,503
Billing and collecting						181,116	2.17	393,022
Volume Charge								
First	8,000	Gallons		78.17	904,717.0		12.28	11,109,925
Over	8,000	Gallons		21.83	252,605.0		16.77	4,236,186
Sub-totals				100.0	1,157,322.0			18,266,636
Commercial:								
Service Charge:								
Meters and services						89,232	13.91	1,241,217
Billing and collecting						10,188	2.17	22,108
Volume Charge								
First	50,000	Gallons		25.29	211,137.7		17.24	3,640,014
Over	50,000	Gallons		74.71	623,885.3		18.80	11,729,044
Sub-totals				100.0	835,023.0			16,632,383
Lakeside MUD No. 5:								
Service Charge:								
Total Costs of Service:						2,628	\$41.17	108,195
Construction Hydrants:								
Service Charge:								
Meters and services						4,320	13.91	60,091
Billing and collecting						288	2.17	625
Volume Charge					13,916.0		17.50	243,530
Sub-totals								304,246
Sub-totals								35,311,460

(Continued on next page)

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Cont'd)

**ESTIMATED ANNUAL OPERATING REVENUE AT ADJUSTED
RATES AND CHARGES BASED UPON ALLOCATED COST OF SERVICE**

	Percent of Use %	Billing Determinants		Allocated Cost of Service Rates	Estimated Revenue Under Adjusted Rates
		Annual Consumption (1,000's of Gal.)	Equivalent Bills/Bills		
Sub-total carried forward from previous page					\$35,311,460
Reclaimed Water:					
Volume Charge		34,369.0		\$8.93	306,915
Windermere:					
Volume Charge		97,153.6		16.00	1,554,458
Manville upto 1MGD:					
Volume Charge		339,854.0		0.99	<u>336,455</u>
Totals					<u><u>\$37,509,288</u></u>

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

SCHEDULE OF PRESENT AND PROPOSED WATER RATES AND CHARGES

<u>Water Rates & Charges</u>			Present	Proposed				
			(1)	Phase I	Phase II	Phase III	Phase IV	Phase V
				(2)	(3)	(4)	(5)	(5)
<u>Monthly Base Charge</u>								
5/8"	meter		\$50.00	\$16.10	\$16.91	\$17.76	\$17.76	\$17.76
3/4"	meter		85.00	23.05	24.20	25.41	25.41	25.41
1"	meter		135.00	36.95	38.80	40.74	40.74	40.74
1 1/2"	meter		165.00	71.70	75.29	79.05	79.05	79.05
2"	meter		335.00	113.45	119.12	125.08	125.08	125.08
3"	meter		1,065.00	210.80	221.34	232.41	232.41	232.41
4"	meter (compound)		1,665.00	349.90	367.40	385.77	385.77	385.77
4"	meter (combination)		2,101.50	489.00	513.45	539.12	539.12	539.12
6"	meter (compound)		3,335.00	697.65	732.53	769.16	769.16	769.16
6"	meter (combination)		4,801.50	1,114.95	1,170.70	1,229.24	1,229.24	1,229.24
8"	meter (combination)		9,335.00	1,949.50	2,046.98	2,149.33	2,149.33	2,149.33
10"	meter (combination)		13,198.50	3,059.50	3,212.48	3,373.10	3,373.10	3,373.10
12"	meter (combination)		24,000.00	5,566.50	5,844.83	6,137.07	6,137.07	6,137.07
<u>Volume Charge (per 1,000 Gallons)</u>								
First	3,000	Gallons	\$6.95					
Next	7,000	Gallons	8.70					
Next	15,000	Gallons	10.90					
Over	25,000	Gallons	13.60					
<u>Residential</u>								
First	8,000	Gallons		\$12.28	\$12.89	\$13.53	\$13.53	\$13.53
Over	8,000	Gallons		16.77	17.61	18.49	18.49	18.49
<u>Commercial</u>								
First	50,000	Gallons		\$17.24	\$18.10	\$19.01	\$19.01	\$19.01
Over	50,000	Gallons		18.80	19.74	20.73	20.73	20.73
Construction Hydrants			\$12.50	\$17.50	\$18.38	\$19.30	\$19.30	\$19.30
Reclaimed Water			3.00	8.93	9.38	9.85	9.85	9.85
Windermere			4.97	16.00	16.80	17.64	17.64	17.64
Manville up to 1MGD			0.97	0.99	0.99	1.02	1.02	1.04

Lakeside MUD No. 5 (Amount due to Pflugerville):

Monthly Base Charge	\$41.17	\$41.17	\$43.23	\$45.39	\$45.39	\$45.39
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(1) Present charges are based on the Ordinance No. 1685-25-09-23.

(2) Proposed phase I rates calculated based on this cost of service study report.

(3) Proposed phase II rates represents an across the board increase of 5.0% over phase I rates.

(4) Proposed phase III rates represents an across the board increase of 5.0% over phase II rates.

(5) Proposed rates for phases IV and V represent no increase over the previous phase rates.

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Phase I)

MONTHLY BILL IMPACT

	<u>Current Rates</u>	<u>Phase I Rates</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Residential (5/8" meter)				
2,000 Gallons	\$63.90	\$40.66	(\$23.24)	-36%
3,000 Gallons	70.85	52.94	(17.91)	-25%
4,000 Gallons	79.55	65.22	(14.33)	-18%
6,000 Gallons	96.95	89.78	(7.17)	-7%
8,000 Gallons	114.35	114.35	-	0%
10,000 Gallons	131.75	147.88	16.13	12%
Commercial (2" meter)				
10,000 Gallons	416.75	285.85	(130.90)	-31%
20,000 Gallons	525.75	458.25	(67.50)	-13%
50,000 Gallons	920.25	975.45	55.20	6%
60,000 Gallons	1,056.25	1,163.45	107.20	10%
80,000 Gallons	1,328.25	1,539.45	211.20	16%
100,000 Gallons	1,600.25	1,915.45	315.20	20%
700,000 Gallons (Big Box)	9,760.25	13,195.45	3,435.20	35%
Commercial (1 1/2" meter)				
40,000 Gallons (Restaurant)	614.25	761.30	147.05	24%
Lakeside MUD No. 5 (5/8" meter)				
2,000 Gallons	41.17	41.17	-	0%
3,000 Gallons	41.17	41.17	-	0%
4,000 Gallons	41.17	41.17	-	0%
6,000 Gallons	41.17	41.17	-	0%
8,000 Gallons	41.17	41.17	-	0%
Construction Hydrants (3" meter)				
50,000 Gallons	1,690.00	1,085.80	(604.20)	-36%
60,000 Gallons	1,815.00	1,260.80	(554.20)	-31%
Reclaimed Water				
3,000,000 Gallons	9,000.00	26,790.00	17,790.00	198%
Windermere				
8,000,000 Gallons	39,760.00	128,000.00	88,240.00	222%
Autumn Ranch Apartments (Per Unit for 336 Units)				
2,800 Gallons (8" meter)	47.24	54.07	6.83	15%
Stone Hill Apartments (Per Unit for 300 Units)				
3,000 Gallons (6" meter)	30.58	54.05	23.47	77%

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Phase II)

MONTHLY BILL IMPACT

	<u>Phase I Rates</u>	<u>Phase II Rates</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Residential (5/8" meter)				
2,000 Gallons	\$40.66	\$42.69	\$2.03	5%
3,000 Gallons	52.94	55.58	2.64	5%
4,000 Gallons	65.22	68.47	3.25	5%
6,000 Gallons	89.78	94.25	4.47	5%
8,000 Gallons	114.35	120.03	5.68	5%
10,000 Gallons	147.88	155.25	7.37	5%
Commercial (2" meter)				
10,000 Gallons	285.85	300.12	14.27	5%
20,000 Gallons	458.25	481.12	22.87	5%
50,000 Gallons	975.45	1,024.12	48.67	5%
60,000 Gallons	1,163.45	1,221.52	58.07	5%
80,000 Gallons	1,539.45	1,616.32	76.87	5%
100,000 Gallons	1,915.45	2,011.12	95.67	5%
700,000 Gallons (Big Box)	13,195.45	13,855.12	659.67	5%
Commercial (1 1/2" meter)				
40,000 Gallons (Restaurant)	761.30	799.29	37.99	5%
Lakeside MUD No. 5 (5/8" meter)				
2,000 Gallons	41.17	43.23	2.06	5%
3,000 Gallons	41.17	43.23	2.06	5%
4,000 Gallons	41.17	43.23	2.06	5%
6,000 Gallons	41.17	43.23	2.06	5%
8,000 Gallons	41.17	43.23	2.06	5%
Construction Hydrants (3" meter)				
50,000 Gallons	1,085.80	1,140.34	54.54	5%
60,000 Gallons	1,260.80	1,324.14	63.34	5%
Reclaimed Water				
3,000,000 Gallons	26,790.00	28,140.00	1,350.00	5%
Windermere				
8,000,000 Gallons	128,000.00	134,400.00	6,400.00	5%
Autumn Ranch Apartments (Per Unit for 336 Units)				
2,800 Gallons (8" meter)	54.07	56.77	2.70	5%
Stone Hill Apartments (Per Unit for 300 Units)				
3,000 Gallons (6" meter)	54.05	56.74	2.69	5%

(Confidential - For Internal Use of Pflugerville Only)

(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Phase III)

MONTHLY BILL IMPACT

		<u>Phase II Rates</u>	<u>Phase III Rates</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Residential (5/8" meter)					
2,000	Gallons	\$42.69	\$44.82	\$2.13	5%
3,000	Gallons	55.58	58.35	2.77	5%
4,000	Gallons	68.47	71.88	3.41	5%
6,000	Gallons	94.25	98.94	4.69	5%
8,000	Gallons	120.03	126.00	5.97	5%
10,000	Gallons	155.25	162.98	7.73	5%
Commercial (2" meter)					
10,000	Gallons	300.12	315.18	15.06	5%
20,000	Gallons	481.12	505.28	24.16	5%
50,000	Gallons	1,024.12	1,075.58	51.46	5%
60,000	Gallons	1,221.52	1,282.88	61.36	5%
80,000	Gallons	1,616.32	1,697.48	81.16	5%
100,000	Gallons	2,011.12	2,112.08	100.96	5%
700,000	Gallons (Big Box)	13,855.12	14,550.08	694.96	5%
Commercial (1 1/2" meter)					
40,000	Gallons (Restaurant)	799.29	839.45	40.16	5%
Lakeside MUD No. 5 (5/8" meter)					
2,000	Gallons	43.23	45.39	2.16	5%
3,000	Gallons	43.23	45.39	2.16	5%
4,000	Gallons	43.23	45.39	2.16	5%
6,000	Gallons	43.23	45.39	2.16	5%
8,000	Gallons	43.23	45.39	2.16	5%
Construction Hydrants (3" meter)					
50,000	Gallons	1,140.34	1,197.41	57.07	5%
60,000	Gallons	1,324.14	1,390.41	66.27	5%
Reclaimed Water					
3,000,000	Gallons	28,140.00	29,550.00	1,410.00	5%
Windermere					
8,000,000	Gallons	134,400.00	141,120.00	6,720.00	5%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	Gallons (8" meter)	56.77	59.62	2.85	5%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	Gallons (6" meter)	56.74	59.59	2.85	5%

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Phase IV)

MONTHLY BILL IMPACT

		<u>Phase III Rates</u>	<u>Phase IV Rates</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Residential (5/8" meter)					
2,000	Gallons	\$44.82	\$44.82	\$ -	0%
3,000	Gallons	58.35	58.35	-	0%
4,000	Gallons	71.88	71.88	-	0%
6,000	Gallons	98.94	98.94	-	0%
8,000	Gallons	126.00	126.00	-	0%
10,000	Gallons	162.98	162.98	-	0%
Commercial (2" meter)					
10,000	Gallons	315.18	315.18	-	0%
20,000	Gallons	505.28	505.28	-	0%
50,000	Gallons	1,075.58	1,075.58	-	0%
60,000	Gallons	1,282.88	1,282.88	-	0%
80,000	Gallons	1,697.48	1,697.48	-	0%
100,000	Gallons	2,112.08	2,112.08	-	0%
700,000	Gallons (Big Box)	14,550.08	14,550.08	-	0%
Commercial (1 1/2" meter)					
40,000	Gallons (Restaurant)	839.45	839.45	-	0%
Lakeside MUD No. 5 (5/8" meter)					
2,000	Gallons	45.39	45.39	-	0%
3,000	Gallons	45.39	45.39	-	0%
4,000	Gallons	45.39	45.39	-	0%
6,000	Gallons	45.39	45.39	-	0%
8,000	Gallons	45.39	45.39	-	0%
Construction Hydrants (3" meter)					
50,000	Gallons	1,197.41	1,197.41	-	0%
60,000	Gallons	1,390.41	1,390.41	-	0%
Reclaimed Water					
3,000,000	Gallons	29,550.00	29,550.00	-	0%
Windermere					
8,000,000	Gallons	141,120.00	141,120.00	-	0%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	Gallons (8" meter)	59.62	59.62	-	0%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	Gallons (6" meter)	59.59	59.59	-	0%

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(Subject to the attached letter dated August 13, 2026)

PFLUGERVILLE (TEXAS) MUNICIPAL WATER UTILITY

(Phase V)

MONTHLY BILL IMPACT

		<u>Phase IV Rates</u>	<u>Phase V Rates</u>	<u>Change (\$)</u>	<u>Change (%)</u>
Residential (5/8" meter)					
2,000	Gallons	\$44.82	\$44.82	\$ -	0%
3,000	Gallons	58.35	58.35	-	0%
4,000	Gallons	71.88	71.88	-	0%
6,000	Gallons	98.94	98.94	-	0%
8,000	Gallons	126.00	126.00	-	0%
10,000	Gallons	162.98	162.98	-	0%
Commercial (2" meter)					
10,000	Gallons	315.18	315.18	-	0%
20,000	Gallons	505.28	505.28	-	0%
50,000	Gallons	1,075.58	1,075.58	-	0%
60,000	Gallons	1,282.88	1,282.88	-	0%
80,000	Gallons	1,697.48	1,697.48	-	0%
100,000	Gallons	2,112.08	2,112.08	-	0%
700,000	Gallons (Big Box)	14,550.08	14,550.08	-	0%
Commercial (1 1/2" meter)					
40,000	Gallons (Restaurant)	839.45	839.45	-	0%
Lakeside MUD No. 5 (5/8" meter)					
2,000	Gallons	45.39	45.39	-	0%
3,000	Gallons	45.39	45.39	-	0%
4,000	Gallons	45.39	45.39	-	0%
6,000	Gallons	45.39	45.39	-	0%
8,000	Gallons	45.39	45.39	-	0%
Construction Hydrants (3" meter)					
50,000	Gallons	1,197.41	1,197.41	-	0%
60,000	Gallons	1,390.41	1,390.41	-	0%
Reclaimed Water					
3,000,000	Gallons	29,550.00	29,550.00	-	0%
Windermere					
8,000,000	Gallons	141,120.00	141,120.00	-	0%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	Gallons (8" meter)	59.62	59.62	-	0%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	Gallons (6" meter)	59.59	59.59	-	0%

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