



# WATER AND WASTEWATER COST OF SERVICE AND RATE DESIGN STUDY CITY OF PFLUGERVILLE, TEXAS



PREPARED BY:







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July 31, 2017

Mr. Brandon Wade  
City Manager  
City of Pflugerville  
100 East Main Street  
Suite 300  
Pflugerville, TX 78691

**Re: Water and Wastewater Cost of Service and Rate Design Study**

Dear Mr. Wade:

NewGen Strategies & Solutions, LLC is pleased to provide the City of Pflugerville with the enclosed report summarizing our findings and recommendations from the conduct of a water and wastewater cost of service and rate design study.

We appreciate the opportunity to assist the City of Pflugerville in this engagement. In addition, we would like to acknowledge the excellent assistance we received from your staff. Without their support, this project could not have been completed. Please contact us if you have any questions concerning this report.

Sincerely,

**NewGen Strategies and Solutions, LLC**

A handwritten signature in black ink that reads 'Grant Rabon'. The signature is fluid and cursive.

**Grant Rabon**  
**Executive Consultant**



## Table of Contents

### Transmittal Letter

### Executive Summary

<b>Section 1 Introduction .....</b>	<b>1-1</b>
Background.....	1-1
Current Retail Rates .....	1-1
<b>Section 2 Revenue Requirement .....</b>	<b>2-1</b>
Revenue Requirement.....	2-1
<b>Section 3 Rates .....</b>	<b>3-1</b>
Recovery Under Current Rates.....	3-1
Proposed Water Rates .....	3-2
Water Bill Comparisons.....	3-3
Proposed Wastewater Rates.....	3-6
Wastewater Bill Comparisons .....	3-7

### List of Schedules

1	General Inputs
2	Test Year Development
3	Debt Service – Existing
4	Debt Service – Proposed
5	Capital Improvement Plan
6	Reserve Fund Balances
7	Water Revenue Requirement Forecast
8	Water Production
9	Water Revenue Requirement Forecast Base-Extra Allocation
10	Water Peak to Average Month
11	Customer Class Base-Extra Allocation Development
12	Allocation of Revenue Requirement to Customer Classes
13	Proposed Water Rates
14	Wastewater Revenue Requirement Forecast
15	Proposed Wastewater Rates

### List of Tables

Table ES-1 Proposed Retail Water Rates for Pflugerville.....	1
Table ES-2 Proposed Retail Wastewater Rates for Pflugerville .....	2
Table 1-1 Current Retail Water Rates.....	1-2
Table 1-2 Current Retail Wastewater Rates .....	1-3

## Table of Contents

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Table 2-1 Revenue Requirement Forecast.....	2-1
Table 3-1 Revenue Recovery Under Current Rates .....	3-1
Table 3-2 Proposed Retail Water Rates for Pflugerville.....	3-2
Table 3-3 Retail Water Bill Comparison 5/8-inch Meter <sup>(1)</sup> .....	3-3
Table 3-4 Retail Water Bill Comparison 1-inch Meter <sup>(1)</sup> .....	3-4
Table 3-5 Retail Water Bill Comparison 2-inch Meter <sup>(1)</sup> .....	3-5
Table 3-6 Retail Water Bill Comparison 6-inch Meter <sup>(1)</sup> .....	3-6
Table 3-7 Proposed Retail Wastewater Rates for Pflugerville.....	3-7
Table 3-8 Retail Residential Wastewater Bill Comparison <sup>(1)</sup> .....	3-8
Table 3-9 Retail Commercial Wastewater Bill Comparison <sup>(1)</sup> .....	3-9

## EXECUTIVE SUMMARY

Presented herein are the findings and recommendations from the conduct of the water and wastewater cost of service and rate design study. Based on the revenue requirement (discussed in Section 2 of this report), the current water and wastewater rates are projected to under-recover the utilities' costs over the next five years.

NewGen Strategies & Solutions, LLC has proposed rates to ensure the financial stability of the utilities and align the rates with best management practices. These rates are summarized in Tables ES-1 and ES-2.

**Table ES-1  
Proposed Retail Water Rates for Pflugerville**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fixed Charges (per month)</b>						
5/8-inch	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.75	\$ 15.75	\$ 15.75
3/4-inch	23.25	23.25	23.25	23.60	23.60	23.60
1-inch	38.80	38.80	38.80	39.40	39.40	39.40
1 ½-inch	77.50	77.50	77.50	78.80	78.80	78.80
2-inch	124.00	124.00	124.00	126.00	126.00	126.00
3-inch	248.00	248.00	248.00	252.00	252.00	252.00
4-inch	387.50	387.50	387.50	393.80	393.80	393.80
6-inch	775.00	775.00	775.00	787.50	787.50	787.50
8-inch	1,550.00	1,550.00	1,550.00	1,575.00	1,575.00	1,575.00
<b>Volumetric Charges (per 1,000 gallons)</b>						
0 - 3,000	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.55	\$ 3.55	\$ 3.55
3,001 – 10,000	4.30	4.30	4.30	4.40	4.40	4.40
10,001 – 25,000	5.40	5.40	5.40	5.50	5.50	5.50
>25,000	6.80	6.80	6.80	6.90	6.90	6.90

**Table ES-2**  
**Proposed Retail Wastewater Rates for Pflugerville**

	<b>Current Rates</b>	<b>FY 2018</b>	<b>FY 2019</b>	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>Fixed Charges (per month) <sup>(1)</sup></b>						
All Customers	\$ 19.50	\$ 22.50	\$ 25.50	\$ 28.50	\$ 29.50	\$ 29.50
<b>Volumetric Charges (per 1,000 gallons)</b>						
Residential						
0 – 20,000	\$ 1.25	\$ 1.55	\$ 1.85	\$ 2.00	\$ 2.00	\$ 2.00
> 20,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Non-Residential						
All Volumes	\$ 1.25	\$ 1.55	\$ 1.85	\$ 2.00	\$ 2.00	\$ 2.00

Notes:

- 1) Rates for customers outside the City Limits of Pflugerville include an additional \$5.00 per month on the fixed charge under both the current and proposed rates



# Section 1

## INTRODUCTION

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The City of Pflugerville (City) retained NewGen Strategies & Solutions, LLC (NewGen) to perform an independent cost of service and rate design study (Study) for the City's water and wastewater utilities. This report describes the analysis performed for the City and makes recommendations with respect to rates to be charged to the City's water and wastewater customers. This report consists of three sections and an Executive Summary as well as schedules, which supplement the findings in this report.

### Background

The water utility provides service to approximately 17,000 retail connections as well as two wholesale water customers. The majority (approximately 2/3) of the water the City uses is raw surface water purchased via contract from the Lower Colorado River Authority (LCRA) and treated at the City's water treatment plant. The remainder of the water is produced by the City's groundwater wells or purchased via treated water contract from Manville Water Supply Corporation (Manville WSC).

The wastewater utility provides service to approximately 17,500 retail connections as well as one wholesale wastewater customer. The City also has one customer (North East Metro Park) taking non-potable effluent from the wastewater treatment plant for irrigation use.

The City has various contracts that define the terms of service to many of the City's retail customers. These contracts include agreements with various districts (Districts) for the City to operate the utility and bill customers, but the Districts retain the authority to set rates. Thus, there are different rates for various retail customers of the City. The Districts include:

- Lakeside Municipal Utility District No. 3 (Lakeside MUD)
- Lakeside Water Control and Improvement Districts No. 1, 2A, 2B, 2C and 2D (collectively Lakeside WCID)
- Kelly Lane Water Control and Improvement Districts No. 1 and 2 (collectively Kelly Lane WCID)

### Current Retail Rates

The current retail water rates are shown in Table 1-1. The fixed charges increase with increasing meter size, which is consistent with industry best practice. Larger water meters can place greater demands on the water system and, thus, should pay a greater fixed charge to compensate the utility for the infrastructure put into service to accommodate this demand.

The existing retail water rates also have an inclining block rate structure intended to encourage conservation. In its water conservation best management practices publication<sup>1</sup>, the Texas

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<sup>1</sup> Texas Water Development Board, Report 362, Water Conservation Implementation Task Force, *Water Conservation Best Management Practices Guide*, November 2004, Page 20.

## Section 1

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Water Development Board (TWDB) recommended no less than 25 percent increases in rates between successive tiers. The volume of water included in each tier differs between the Pflugerville rates set by the City and the other rates set by the Districts.

**Table 1-1  
Current Retail Water Rates**

	Pflugerville	Lakeside MUD/WCID	Kelly Lane WCID
<b>Fixed Charges (per month)</b>			
5/8-inch	\$ 15.50	\$ 16.00	\$ 13.68
3/4-inch	23.25	16.00	13.68
1-inch	38.80	21.00	22.84
1 ½-inch	77.50	33.16	45.11
2-inch	124.00	48.30	72.85
3-inch	248.00		
4-inch	387.50		
6-inch	775.00		
8-inch	1,550.00		
<b>Volumetric Charges (per 1,000 gallons)</b>			
<b>Pflugerville Tiers</b>			
0 – 3,000	\$ 3.40		
3,001 – 10,000	4.30		
10,001 – 25,000	5.40		
> 25,000	6.80		
<b>Non-Pflugerville Tiers</b>			
0 – 7,000		\$ 4.15	\$ 4.25
7,001 – 15,000		4.35	4.45
> 15,000		5.05	5.15
Bulk/Fire			\$ 5.50

The current retail wastewater rates are shown in Table 1-2. The fixed charge for wastewater service is the same for all meters sizes. Unlike rates for the water utility, this is common industry practice for wastewater utilities. There is no cost of service rationale for the wastewater fixed charges to be higher for a customer with a larger water meter.

The volumetric charges for residential customers are based on a winter average of water consumption. For Pflugerville the winter average is based on an average of the lowest three months of the four months of November, December, January, and February. For Windermere it is based on an average of December, January, and February. The winter average is intended to mitigate the impact of seasonal irrigation on wastewater bills, given that this water is not collected in the wastewater system. The volumetric charges for non-residential (e.g.,

commercial) customers are based on actual water consumption. The wastewater volumetric rates set by the City for residential customers have a cap at 20,000 gallons.

Table 1-2  
Current Retail Wastewater Rates

	Pflugerville	Pflugerville Outside City	Districts <sup>(1)</sup>	Windermere
<b>Fixed Charges (per month)</b>				
5/8-inch	\$ 19.50	\$ 24.50	\$ 40.00	\$ 33.20
3/4-inch	19.50	24.50	40.00	33.20
1-inch	19.50	24.50	100.00	83.01
1 ½-inch	19.50	24.50	200.00	166.02
2-inch	19.50	24.50	320.00	265.63
3-inch	19.50	24.50		
4-inch	19.50	24.50		
6-inch	19.50	24.50		
8-inch	19.50	24.50		
<b>Volumetric Charges (per 1,000 gallons)</b>				
Residential				
0 – 20,000	\$ 1.25	\$ 1.25		\$ 5.82
> 20,000	\$ 0.00	\$ 0.00		\$ 5.82
Non-Residential				
All Volumes	\$ 1.25	\$ 1.25		\$ 5.82

Notes:

- 1) Rates for the Districts do not have a volumetric charge



## Section 2 REVENUE REQUIREMENT

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This section of the report discusses the development of the revenue requirements for the water and wastewater utilities.

### Revenue Requirement

NewGen reviewed historical financial results for prior fiscal years and developed a “Test Year” for the Study based on the fiscal year (FY)<sup>2</sup> 2017 Approved Budget. A Test Year is a common term in rate studies that refers to an adjusted fiscal year budget that is used as a basis for setting rates. The Test Year should be representative of “typical” conditions, with adjustments for any unusual or one-time expenses. Further, any projected non-recurring expenses or revenues are identified and incorporated into the financial forecast. The development of the Test Year is shown in Schedule 2.

The Test Year was used to develop a five-year revenue requirement forecast for FY 2018 through FY 2022. The revenue requirement identifies the amount that should be recovered from rates in order to fully recover the cost of providing service. In addition to the Test Year, the revenue requirement forecast relies on inflation factors (as shown in Schedule 1), debt service (as shown in Schedule 3 and 4 for existing and proposed debt, respectively), a capital improvement plan (as shown in Schedule 5), and reserves (as shown in Schedule 6). The water revenue requirement forecast calculation is shown in Schedule 7 and the wastewater revenue requirement forecast calculation is shown in Schedule 14. Table 2-1 shows the revenue requirement forecast for each utility.

Table 2-1  
Revenue Requirement Forecast

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
Water	\$ 12,889,634	\$ 13,793,183	\$ 14,592,601	\$ 15,054,597	\$ 15,472,588
Wastewater	7,672,963	8,652,230	10,495,219	10,821,983	11,002,832
Total	\$ 20,562,597	\$ 22,445,413	\$ 25,087,820	\$ 25,876,580	\$ 26,475,420

The key components impacting the revenue requirement include:

- Proposed Debt – The capital plan (as shown in Schedule 5) contemplates the issuance of approximately \$12.6 million in water related debt and approximately \$60 million in wastewater related debt over the five-year forecast. Some of this new debt service is partially offset by impact fees (as shown in Schedule 6), but the proposed debt still has a meaningful impact on the revenue requirement.

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<sup>2</sup> The City’s fiscal year starts October 1 and ends September 30; the year cited is the year the fiscal year ends

## Section 2

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- Water Purchases – Beginning January 2019, the cost of raw water from LCRA is projected to increase by approximately seven (7) percent as the water rate is changing from \$145 per acre-foot to \$155 per acre-foot. The cost of wholesale water supplied by Manville WSC is also projected to increase throughout the five-year forecast to account for customer growth.
- New Staff – The forecast includes a few new staff positions that impact the revenue requirement.

## Section 3 RATES

This section of the report discusses the projected recovery under current rates as well as proposed rates designed to fully recover the revenue requirements for the water and wastewater utilities.

### Recovery Under Current Rates

The current rates are projected to under-recover the revenue requirements in the five-year forecast. The results of this projection are shown in Table 3-1.

**Table 3-1  
Revenue Recovery Under Current Rates**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Water</b>					
Revenue Requirement	\$ 12,889,634	\$ 13,793,183	\$ 14,592,601	\$ 15,054,597	\$ 15,472,588
Projected Revenue	13,309,831	13,816,005	14,342,427	14,889,905	15,459,282
Over-(Under) Recovery	\$ 420,197	\$ 22,823	\$ (250,174)	\$ (164,692)	\$ (13,306)
<b>Wastewater</b>					
Revenue Requirement	\$ 7,672,963	\$ 8,652,230	\$ 10,495,219	\$ 10,821,983	\$ 11,002,832
Projected Revenue	7,077,871	7,353,066	7,639,269	7,936,919	8,246,476
Over-(Under) Recovery	\$ (595,092)	\$ (1,299,164)	\$ (2,855,950)	\$ (2,885,063)	\$ (2,756,356)
Combined Over-(Under) Recovery	\$ (174,895)	\$ (1,276,342)	\$ (3,106,124)	\$ (3,019,756)	\$ (2,769,662)

The under-recovery indicated under current rates is not sustainable in the long-run and rate adjustments are appropriate to resolve the long-term under-recovery that would threaten the financial integrity of the utilities.

## Proposed Water Rates

NewGen recommends the retail water rates shown in Table 3-2 be adopted by the City. These rates are projected to be adequate to recover the water revenue requirement. Since the current rates are projected to recover the revenue requirement through FY 2019, the proposed rates reflect a rate adjustment in FY 2020 that is projected to be sufficient through FY 2022.

Table 3-2  
Proposed Retail Water Rates for Pflugerville

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fixed Charges (per month)</b>						
5/8-inch	\$ 15.50	\$ 15.50	\$ 15.50	\$ 15.75	\$ 15.75	\$ 15.75
3/4-inch	23.25	23.25	23.25	23.60	23.60	23.60
1-inch	38.80	38.80	38.80	39.40	39.40	39.40
1 ½-inch	77.50	77.50	77.50	78.80	78.80	78.80
2-inch	124.00	124.00	124.00	126.00	126.00	126.00
3-inch	248.00	248.00	248.00	252.00	252.00	252.00
4-inch	387.50	387.50	387.50	393.80	393.80	393.80
6-inch	775.00	775.00	775.00	787.50	787.50	787.50
8-inch	1,550.00	1,550.00	1,550.00	1,575.00	1,575.00	1,575.00
<b>Volumetric Charges (per 1,000 gallons)</b>						
0 - 3,000	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.55	\$ 3.55	\$ 3.55
3,001 – 10,000	4.30	4.30	4.30	4.40	4.40	4.40
10,001 – 25,000	5.40	5.40	5.40	5.50	5.50	5.50
>25,000	6.80	6.80	6.80	6.90	6.90	6.90

### Meter Factors

NewGen recommends the City continue to maintain the meter factors established by the City’s 2014 impact study conducted by Lockwood, Andrews & Newnam, Inc. The meter factors take into account the ability of the meter to place demands on the water system. For example, based on the type of meters predominately employed by the City, a 1-inch meter should be able to demand 2.5 times as much water from the system as a 5/8-inch meter. Thus, the fixed charge for a 1-inch meter is 2.5 times the rate for a 5/8-inch meter.

### Volumetric Rates

NewGen recommends no change to the volumetric tiers currently used by the City. The existing rate structure includes a minimum first tier to reflect normal household and sanitary needs as recommended by TWDB. The subsequent tiers reflect more discretionary use of water. NewGen recommends the City maintain the existing 25 percent price increase between successive tiers. The proposed rates follow the TWDB best management practices’ minimal



guidelines for inclining block rate structures to properly encourage conservation by reflecting 25 percent increases in rates between successive tiers.

## Water Bill Comparisons

The proposed water rates generally have a minimal impact on all customers. Table 3-3 through Table 3-6 provide some relevant bill comparisons for varying meter sizes and consumption levels.

Table 3-3  
Retail Water Bill Comparison 5/8-inch Meter<sup>(1)</sup>

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>3,000 gallons</b>	\$ 25.70	\$ 25.70	\$ 25.70	\$ 26.40	\$ 26.40	\$ 26.40
\$ Increase		-	-	\$ 0.70	-	-
% Increase		-	-	2.7%	-	-
<b>5,000 gallons</b>	\$ 34.30	\$ 34.30	\$ 34.30	\$ 35.20	\$ 35.20	\$ 35.20
\$ Increase		-	-	\$ 0.90	-	-
% Increase		-	-	2.6%	-	-
<b>10,000 gallons</b>	\$ 55.80	\$ 55.80	\$ 55.80	\$ 57.20	\$ 57.20	\$ 57.20
\$ Increase		-	-	\$ 1.40	-	-
% Increase		-	-	2.5%	-	-
<b>15,000 gallons</b>	\$ 82.80	\$ 82.80	\$ 82.80	\$ 84.70	\$ 84.70	\$ 84.70
\$ Increase		-	-	\$ 1.90	-	-
% Increase		-	-	2.3%	-	-
<b>25,000 gallons</b>	\$ 136.80	\$ 136.80	\$ 136.80	\$ 139.70	\$ 139.70	\$ 139.70
\$ Increase		-	-	\$ 2.90	-	-
% Increase		-	-	2.1%	-	-
<b>50,000 gallons</b>	\$ 306.80	\$ 306.80	\$ 306.80	\$ 312.20	\$ 312.20	\$ 312.20
\$ Increase		-	-	\$ 5.40	-	-
% Increase		-	-	1.8%	-	-

Notes:

- 1) The FY 2017 billing data indicates approximately 12,500 (96% of total Pflugerville customers) customers paying the Pflugerville rate with a 5/8-inch meter

### Section 3

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Table 3-4  
Retail Water Bill Comparison 1-inch Meter<sup>(1)</sup>

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>3,000 gallons</b>	\$ 49.00	\$ 49.00	\$ 49.00	\$ 50.05	\$ 50.05	\$ 50.05
\$ Increase		-	-	\$ 1.05	-	-
% Increase		-	-	2.1%	-	-
<b>5,000 gallons</b>	\$ 57.60	\$ 57.60	\$ 57.60	\$ 58.85	\$ 58.85	\$ 58.85
\$ Increase		-	-	\$ 1.25	-	-
% Increase		-	-	2.2%	-	-
<b>10,000 gallons</b>	\$ 79.10	\$ 79.10	\$ 79.10	\$ 80.85	\$ 80.85	\$ 80.85
\$ Increase		-	-	\$ 1.75	-	-
% Increase		-	-	2.2%	-	-
<b>15,000 gallons</b>	\$ 106.10	\$ 106.10	\$ 106.10	\$ 108.35	\$ 108.35	\$ 108.35
\$ Increase		-	-	\$ 2.25	-	-
% Increase		-	-	2.1%	-	-
<b>25,000 gallons</b>	\$ 160.10	\$ 160.10	\$ 160.10	\$ 163.35	\$ 163.35	\$ 163.35
\$ Increase		-	-	\$ 3.25	-	-
% Increase		-	-	2.0%	-	-
<b>50,000 gallons</b>	\$ 330.10	\$ 330.10	\$ 330.10	\$ 335.85	\$ 335.85	\$ 335.85
\$ Increase		-	-	\$ 5.75	-	-
% Increase		-	-	1.7%	-	-

Notes:

- 1) The FY 2017 billing data indicates approximately 130 (1% of total Pflugerville customers) customers paying the Pflugerville rate with a 1-inch meter

**Table 3-5**  
**Retail Water Bill Comparison 2-inch Meter<sup>(1)</sup>**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>10,000 gallons</b>	\$ 164.30	\$ 164.30	\$ 164.30	\$ 167.45	\$ 167.45	\$ 167.45
\$ Increase		-	-	\$ 3.15	-	-
% Increase		-	-	1.9%	-	-
<b>25,000 gallons</b>	\$ 245.30	\$ 245.30	\$ 245.30	\$ 249.95	\$ 249.95	\$ 249.95
\$ Increase		-	-	\$ 4.65	-	-
% Increase		-	-	1.9%	-	-
<b>50,000 gallons</b>	\$ 415.30	\$ 415.30	\$ 415.30	\$ 422.45	\$ 422.45	\$ 422.45
\$ Increase		-	-	\$ 7.15	-	-
% Increase		-	-	1.7%	-	-
<b>100,000 gallons</b>	\$ 755.30	\$ 755.30	\$ 755.30	\$ 767.45	\$ 767.45	\$ 767.45
\$ Increase		-	-	\$ 12.15	-	-
% Increase		-	-	1.6%	-	-
<b>150,000 gallons</b>	\$ 1,095.30	\$ 1,095.30	\$ 1,095.30	\$ 1,112.45	\$ 1,112.45	\$ 1,112.45
\$ Increase		-	-	\$ 17.15	-	-
% Increase		-	-	1.6%	-	-
<b>200,000 gallons</b>	\$ 1,435.30	\$ 1,435.30	\$ 1,435.30	\$ 1,475.45	\$ 1,475.45	\$ 1,475.45
\$ Increase		-	-	\$ 22.15	-	-
% Increase		-	-	1.5%	-	-

## Notes:

- 1) The FY 2017 billing data indicates approximately 150 (1% of total Pflugerville customers) customers paying the Pflugerville rate with a 2-inch meter

## Section 3

**Table 3-6**  
**Retail Water Bill Comparison 6-inch Meter<sup>(1)</sup>**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>25,000 gallons</b>	\$ 896.30	\$ 896.30	\$ 896.30	\$ 911.45	\$ 911.45	\$ 911.45
\$ Increase		-	-	\$ 15.15	-	-
% Increase		-	-	1.7%	-	-
<b>50,000 gallons</b>	\$ 1,066.30	\$ 1,066.30	\$ 1,066.30	\$ 1,083.95	\$ 1,083.95	\$ 1,083.95
\$ Increase		-	-	\$ 17.65	-	-
% Increase		-	-	1.7%	-	-
<b>100,000 gallons</b>	\$ 1,406.30	\$ 1,406.30	\$ 1,406.30	\$ 1,428.95	\$ 1,428.95	\$ 1,428.95
\$ Increase		-	-	\$ 22.65	-	-
% Increase		-	-	1.6%	-	-
<b>150,000 gallons</b>	\$ 1,746.30	\$ 1,746.30	\$ 1,746.30	\$ 1,773.95	\$ 1,773.95	\$ 1,773.95
\$ Increase		-	-	\$ 27.65	-	-
% Increase		-	-	1.6%	-	-
<b>300,000 gallons</b>	\$ 2,766.30	\$ 2,766.30	\$ 2,766.30	\$ 2,808.95	\$ 2,808.95	\$ 2,808.95
\$ Increase		-	-	\$ 42.65	-	-
% Increase		-	-	1.5%	-	-
<b>500,000 gallons</b>	\$ 4,126.30	\$ 4,126.30	\$ 4,126.30	\$ 4,188.95	\$ 4,188.95	\$ 4,188.95
\$ Increase		-	-	\$ 62.65	-	-
% Increase		-	-	1.5%	-	-

Notes:

- 1) The FY 2017 billing data indicates approximately 3 customers paying the Pflugerville rate with a 6-inch meter

## Proposed Wastewater Rates

NewGen recommends the retail wastewater rates shown in Table 3-7 be adopted by the City. These rates are phased in over the five-year forecast period in order to avoid substantial rate increases in any one year. The need for multiple rate increases is associated with the significant capital improvement costs for the wastewater utility.

**Table 3-7**  
**Proposed Retail Wastewater Rates for Pflugerville**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>Fixed Charges (per month) <sup>(1)</sup></b>						
All Customers	\$ 19.50	\$ 22.50	\$ 25.50	\$ 28.50	\$ 29.50	\$ 29.50
<b>Volumetric Charges (per 1,000 gallons)</b>						
Residential						
0 – 20,000	\$ 1.25	\$ 1.55	\$ 1.85	\$ 2.00	\$ 2.00	\$ 2.00
> 20,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Non-Residential						
All Volumes	\$ 1.25	\$ 1.55	\$ 1.85	\$ 2.00	\$ 2.00	\$ 2.00

## Notes:

- 1) Rates for customers outside the City Limits of Pflugerville include an additional \$5.00 per month on the fixed charge under both the current and proposed rates

### Fixed Charges

The proposed rates increase the fixed charge annually in the first four years of the five-year forecast. The proposed rates maintain a uniform fixed charge regardless of water meter size. This reflects industry best practice, as there is no cost of service rationale for charging different wastewater fixed charges for different water meter sizes.

### Volumetric Charges

The proposed rates increase the volumetric charge annually in the first three years of the five-year forecast. The volumetric rate is increased by \$0.30 per 1,000 gallons in FY 2018 and FY 2019. The final rate increase occurs in FY 2020, increasing the volumetric rate by \$0.15 per 1,000 gallons.

### Wastewater Bill Comparisons

The proposed wastewater rates increase customer bills significantly during the first three years of forecast. Annual increases during FY 2018 through FY 2020 increase the customer bills in the range of 10 to 25 percent depending billed volume. The rate increase occurring in FY 2021 is much less impactful to customer bills. Table 3-8 provides some relevant bill comparisons for residential customers. It is important to note while reviewing Table 3-8 that, for the Residential customer class, the volume billed for wastewater is based on a winter average, rather than actual water consumption in any month. Additionally residential wastewater customers have a cap of 20,000 gallons. Table 3-9 provides some relevant bill comparisons for commercial customers with varying consumption levels. These non-residential customers are not billed on a winter average and, instead, are billed on actual water consumption and have no cap on billed consumption.

### Section 3

**Table 3-8**  
**Retail Residential Wastewater Bill Comparison<sup>(1)</sup>**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>3,000 gallons</b>	\$ 23.25	\$ 27.15	\$ 31.05	\$ 34.50	\$ 35.50	\$ 35.50
\$ Increase		\$ 3.90	\$ 3.90	\$ 3.45	\$ 1.00	-
% Increase		16.8%	14.4%	11.1%	2.9%	-
<b>5,000 gallons</b>	\$ 25.75	\$ 30.25	\$ 34.75	\$ 38.50	\$ 39.50	\$ 39.50
\$ Increase		\$ 4.50	\$ 4.50	\$ 3.75	\$ 1.00	-
% Increase		17.5%	14.9%	10.8%	2.6%	-
<b>10,000 gallons</b>	\$ 32.00	\$ 38.00	\$ 44.00	\$ 48.50	\$ 49.50	\$ 49.50
\$ Increase		\$ 6.00	\$ 6.00	\$ 4.50	\$ 1.00	-
% Increase		18.8%	15.8%	10.2%	2.1%	-
<b>15,000 gallons</b>	\$ 38.25	\$ 45.75	\$ 53.25	\$ 58.50	\$ 59.50	\$ 59.50
\$ Increase		\$ 7.50	\$ 7.50	\$ 5.25	\$ 1.00	-
% Increase		19.6%	16.4%	9.9%	1.7%	-
<b>25,000 gallons</b>	\$ 44.50	\$ 53.50	\$ 62.50	\$ 68.50	\$ 69.50	\$ 69.50
\$ Increase		\$ 9.00	\$ 9.00	\$ 6.00	\$ 1.00	-
% Increase		20.2%	16.8%	9.6%	1.5%	-
<b>50,000 gallons</b>	\$ 44.50	\$ 53.50	\$ 62.50	\$ 68.50	\$ 69.50	\$ 69.50
\$ Increase		\$ 9.00	\$ 9.00	\$ 6.00	\$ 1.00	-
% Increase		20.2%	16.8%	9.6%	1.5%	-

Notes:

- 1) Rates shown in this table are for customers inside the City Limits. The FY 2017 billing data indicates approximately 13,300 residential customers paying the Pflugerville rate, including customers outside the City Limits.

**Table 3-9**  
**Retail Commercial Wastewater Bill Comparison<sup>(1)</sup>**

	Current Rates	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<b>3,000 gallons</b>	\$ 23.25	\$ 27.15	\$ 31.05	\$ 34.50	\$ 35.50	\$ 35.50
\$ Increase		\$ 3.90	\$ 3.90	\$ 3.45	\$ 1.00	-
% Increase		16.8%	14.4%	11.1%	2.9%	-
<b>5,000 gallons</b>	\$ 25.75	\$ 30.25	\$ 34.75	\$ 38.50	\$ 39.50	\$ 39.50
\$ Increase		\$ 4.50	\$ 4.50	\$ 3.75	\$ 1.00	-
% Increase		17.5%	14.9%	10.8%	2.6%	-
<b>10,000 gallons</b>	\$ 32.00	\$ 38.00	\$ 44.00	\$ 48.50	\$ 49.50	\$ 49.50
\$ Increase		\$ 6.00	\$ 6.00	\$ 4.50	\$ 1.00	-
% Increase		18.8%	15.8%	10.2%	2.1%	-
<b>15,000 gallons</b>	\$ 38.25	\$ 45.75	\$ 53.25	\$ 58.50	\$ 59.50	\$ 59.50
\$ Increase		\$ 7.50	\$ 7.50	\$ 5.25	\$ 1.00	-
% Increase		19.6%	16.4%	9.9%	1.7%	-
<b>25,000 gallons</b>	\$ 50.75	\$ 61.25	\$ 71.75	\$ 78.50	\$ 79.50	\$ 79.50
\$ Increase		\$ 10.50	\$ 10.50	\$ 6.75	\$ 1.00	-
% Increase		20.7%	17.1%	9.4%	1.3%	-
<b>50,000 gallons</b>	\$ 82.00	\$ 100.00	\$ 118.00	\$ 128.50	\$ 129.50	\$ 129.50
\$ Increase		\$ 18.00	\$ 18.00	\$ 10.50	\$ 1.00	-
% Increase		22.0%	18.0%	8.9%	0.8%	-
<b>100,000 gallons</b>	\$ 144.50	\$ 177.50	\$ 210.50	\$ 228.50	\$ 229.50	\$ 229.50
\$ Increase		\$ 33.00	\$ 33.00	\$ 18.00	\$ 1.00	-
% Increase		22.8%	18.6%	8.6%	0.4%	-
<b>200,000 gallons</b>	\$ 269.50	\$ 332.50	\$ 395.50	\$ 428.50	\$ 429.50	\$ 429.50
\$ Increase		\$ 63.00	\$ 63.00	\$ 33.00	\$ 1.00	-
% Increase		23.4%	18.9%	8.3%	0.2%	-

## Notes:

- 1) Rates shown in this table are for customers inside the City Limits. The FY 2017 billing data indicates approximately 300 non-residential customers paying the Pflugerville rate, including customers outside the City Limits.





# SCHEDULES

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**City of Pflugerville  
Water and Wastewater Cost of Service**

**General Inputs**

First year of the five-year forecast ends September 30, **2018**  
The Test Year will be developed from the year ending September 30, **2017**

	<b>Year 1 FY 2018</b>	<b>Year 2 FY 2019</b>	<b>Year 3 FY 2020</b>	<b>Year 4 FY 2021</b>	<b>Year 5 FY 2022</b>	<b>Reference</b>
<b>Inflation Factors</b>						
General Salary	3.0%	3.0%	3.0%	3.0%	3.0%	
Insurance	12.0%	12.0%	10.0%	10.0%	8.0%	Per conversation with City staff
Chemicals	3.5%	3.5%	3.5%	3.5%	3.5%	Per conversation with City staff
Electricity	5.0%	5.0%	5.0%	5.0%	5.0%	City's forecast for commodity price (averaged over five years) plus water customer growth
LCRA	4.0%	10.9%	4.0%	4.0%	4.0%	City's forecast for commodity price increase in Jan 2019 plus water customer growth, water customer growth all other years
General	2.3%	2.3%	2.3%	2.3%	2.3%	Blue Chip Economic Indicators, CPI (2019-2023)
W Growth	4.0%	4.0%	4.0%	4.0%	4.0%	Per conversation with City staff
WW Growth	4.0%	4.0%	4.0%	4.0%	4.0%	
Inc 2%	2.0%	2.0%	2.0%	2.0%	2.0%	
Inc 3%	3.0%	3.0%	3.0%	3.0%	3.0%	
Inc 4%	4.0%	4.0%	4.0%	4.0%	4.0%	
Inc 5%	5.0%	5.0%	5.0%	5.0%	5.0%	
Inc 10%	10.0%	10.0%	10.0%	10.0%	10.0%	
Inc 12%	12.0%	12.0%	12.0%	12.0%	12.0%	
WH MUD Water	0.0%	5.0%	5.0%	5.0%	5.0%	
Water Rev	0.0%	0.0%	0.0%	0.0%	0.0%	
WW Rev	0.0%	0.0%	0.0%	0.0%	0.0%	
WWC M&R	3.6%	3.6%	3.6%	3.6%	3.6%	Per conversation with City staff
None	0.0%	0.0%	0.0%	0.0%	0.0%	

**Forecasted Revenue**

Water	13,717,628	13,416,331	13,931,630	14,697,016	15,263,177	15,842,496
Wastewater	6,730,282	7,906,420	9,076,447	10,154,949	10,744,092	11,165,936

**Proposed Debt Terms**

Rate (%)	4.5%	4.5%	4.5%	4.5%	4.5%
Term (years)	30	30	30	30	30
Issuance Fee (%)	2.0%	2.0%	2.0%	2.0%	2.0%

**Interest Earned on Reserves**

	1.0%	1.0%	1.0%	1.0%	1.0%
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**Impact Fees**

<b>Fee per Service Unit Equivalent</b>						
Water	\$	3,275	\$	3,275	\$	3,275
<b>Wastewater</b>						
Central	\$	2,725	\$	2,725	\$	2,725
Cottonwood	\$	3,537	\$	3,537	\$	3,537
<b>Contemplated SUEs</b>						
Central		7,343		7,343		7,343
Cottonwood		129		129		129
		7,472		7,472		7,472
Blended Average	\$	2,739	\$	2,739	\$	2,739

**New Connection Forecast**

<b>Water</b>						
5/8"		660		687		714
3/4"		2		3		3
1"		6		6		6
1 1/2"		4		4		5
2"		7		7		8
3"		0		0		0
4"		0		0		0
6"		0		0		0
		680		707		735
						765
						795

City of Pflugerville  
Water and Wastewater Cost of Service

General Inputs

First year of the five-year forecast ends September 30, **2018**  
The Test Year will be developed from the year ending September 30, **2017**

	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Reference
Wastewater						
5/8"	701	729	758	789	820	
3/4"	1	1	1	1	1	
1"	2	2	2	2	2	
1 1/2"	2	2	3	3	3	
2"	3	3	3	3	3	
3"	0	0	0	0	0	
4"	0	0	0	0	0	
6"	0	0	0	0	0	
	<u>709</u>	<u>738</u>	<u>767</u>	<u>798</u>	<u>830</u>	

Projected Service Unit Equivalent

SUE/ Meter Size						
Water						Impact Fee Study (Table 4, Page 6)
5/8"	1.0	660	687	714	743	773
3/4"	1.5	4	4	4	4	4
1"	2.5	14	14	15	16	16
1 1/2"	5.0	21	21	22	23	24
2"	8.0	53	55	57	59	62
3"	16.0	6	6	6	6	6
4"	25.0	8	8	9	9	9
6"	50.0	6	6	6	7	7
		<u>771</u>	<u>802</u>	<u>834</u>	<u>867</u>	<u>902</u>

Wastewater						Impact Fee Study (Table 5, Page 7)
5/8"	1.0	701	729	758	789	820
3/4"	1.5	1	1	1	1	1
1"	2.5	5	5	5	6	6
1 1/2"	5.0	12	12	13	13	14
2"	8.0	20	21	22	23	24
3"	16.0	3	3	3	4	4
4"	25.0	7	7	8	8	8
6"	50.0	4	4	4	4	5
		<u>754</u>	<u>784</u>	<u>815</u>	<u>848</u>	<u>882</u>

Projected Impact Fee Revenue

Water	\$ 2,524,305	\$ 2,625,277	\$ 2,730,288	\$ 2,839,499	\$ 2,953,079
Wastewater	<u>2,064,125</u>	<u>2,146,690</u>	<u>2,232,557</u>	<u>2,321,859</u>	<u>2,414,734</u>
Total	\$ 4,588,429	\$ 4,771,966	\$ 4,962,845	\$ 5,161,359	\$ 5,367,813

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015	FY 2016	FY 2017	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Water	Wastewater	
1	<b>Revenues</b>										
2	Water Operating Revenue										
3	3100 Water Revenue	\$ 11,238,910	\$ 12,677,183	\$ 11,880,778	\$ (11,880,778)	\$ -	100.0%	0.0%	\$ -	\$ -	A
4	3101 Wholesale Water - Manville	1,592,692	1,612,604	1,383,350	(1,383,350)	-	100.0%	0.0%	-	-	A
5	3102 Wholesale Water - Windermere	341,029	296,210	332,000	(332,000)	-	100.0%	0.0%	-	-	A
6	3105 Parts/Taxable	1,549	1,217	1,000	-	1,000	100.0%	0.0%	1,000	-	
7	3120 Tap Fees	2,750	5,250	2,500	-	2,500	100.0%	0.0%	2,500	-	
8	3125 Fire Hydrant Testing Fee	4,250	7,000	3,000	-	3,000	100.0%	0.0%	3,000	-	
9	3700 Service Fees	93,025	95,050	85,000	-	85,000	100.0%	0.0%	85,000	-	
10	3710 Interest Income	22,348	27,426	15,000	(15,000)	-	100.0%	0.0%	-	-	B
11	3720 Miscellaneous Income	18,899	70,898	15,000	-	15,000	100.0%	0.0%	15,000	-	
12	3721 Cash Long Short	(7)	3	-	-	-	100.0%	0.0%	-	-	
13	3729 Insurance Claim Revenue	-	5,372	-	-	-	100.0%	0.0%	-	-	
14	3850 Sale of Fixed Assets	-	1,283	-	-	-	100.0%	0.0%	-	-	
15	Total Water Operating Revenue	\$ 13,315,444	\$ 14,799,497	\$ 13,717,628	\$ (13,611,128)	\$ 106,500			\$ 106,500	\$ -	
16											
17	Water Other Revenue										
18	3136 Impact fees	\$ 2,349,749	\$ 2,415,036	\$ -	\$ -	-	100.0%	0.0%	\$ -	\$ -	
19	3711 Non-operating Interest	2,426	14,684	7,500	(7,500)	-	100.0%	0.0%	-	-	
20	3363 TWDB Grant	20,125	-	-	-	-	100.0%	0.0%	-	-	
21	3735 Impact Fee Transfer (DS funding)	-	-	1,000,000	(1,000,000)	-	100.0%	0.0%	-	-	E
22	3735 Impact Fee Transfer (CIP funding)	-	-	-	-	-	100.0%	0.0%	-	-	
23	3883 Contribution From Other Fund	435,100	-	-	-	-	100.0%	0.0%	-	-	
24	Total Water Other Revenue	\$ 2,807,399	\$ 2,429,720	\$ 1,007,500	\$ (1,007,500)	\$ -			\$ -	\$ -	
25											
26	Wastewater Operating Revenue										
27	3110 Wastewater	\$ 6,148,525	\$ 6,558,687	\$ 6,703,602	\$ (6,703,602)	\$ -	0.0%	100.0%	\$ -	\$ -	A
28	3120 Wastewater Tap Fees	7,508	4,000	1,000	-	1,000	0.0%	100.0%	-	1,000	
29	3710 Interest Income	13,883	27,426	15,000	(15,000)	-	0.0%	100.0%	-	-	B
30	3720 Miscellaneous Income	1,385	5,702	-	-	-	0.0%	100.0%	-	-	
31	3726 Rental Income	4,680	4,680	4,680	-	4,680	0.0%	100.0%	-	4,680	
32	3729 Insurance Claim Revenue	87,482	-	-	-	-	0.0%	100.0%	-	-	
33	3741 Recycling Center	7,787	6,050	6,000	-	6,000	0.0%	100.0%	-	6,000	
34	3850 Sale of Fixed Assets	60,900	-	-	-	-	0.0%	100.0%	-	-	
35	NEW Effluent Sales	-	-	-	8,664	8,664	0.0%	100.0%	-	8,664	C
36	Total Wastewater Operating Revenue	\$ 6,332,150	\$ 6,606,546	\$ 6,730,282	\$ (6,709,938)	\$ 20,344			\$ -	\$ 20,344	
37											
38	Wastewater Other Revenue										
39	3139 Impact Fees	\$ 3,160,405	\$ 3,209,353	\$ -	\$ -	-	0.0%	100.0%	\$ -	\$ -	
40	3711 Non-Operating Interest	7,483	35,690	20,000	(20,000)	-	0.0%	100.0%	-	-	B
41	3731 Developer Contributions	-	-	-	-	-	0.0%	100.0%	-	-	
42	3732 Transfer from Escrow-Mellenbruch Colo Sand	-	-	-	-	-	0.0%	100.0%	-	-	
43	3735 Impact Fee Transfer (DS funding)	-	-	1,100,000	(1,100,000)	-	0.0%	100.0%	-	-	E
44	3735 Impact Fee Transfer (CIP funding)	-	-	-	-	-	0.0%	100.0%	-	-	
45	Total Wastewater Other Revenue	\$ 3,167,887	\$ 3,245,042	\$ 1,120,000	\$ (1,120,000)	\$ -			\$ -	\$ -	
46											
47	<b>Total Revenues</b>	\$ 25,622,881	\$ 27,080,805	\$ 22,575,410	\$ (22,448,566)	\$ 126,844			\$ 106,500	\$ 20,344	
48		37%	36%	35%							
49	<b>Operations and Maintenance Expenses</b>										
50	Utility Administration										
51	4000 Salaries	\$ 809,279	\$ 921,941	\$ 924,072	\$ 66,274	\$ 990,346	50.0%	50.0%	\$ 495,173	\$ 495,173	H
52	4005 Overtime	456	165	500	-	500	50.0%	50.0%	250	250	
53	4006 Overtime- Pfestivals	716	816	600	-	600	50.0%	50.0%	300	300	
54	4010 Employee Incentives	1,315	1,869	1,800	-	1,800	50.0%	50.0%	900	900	
55	4015 Employee Retirement	112,257	127,939	123,710	-	123,710	50.0%	50.0%	61,855	61,855	
56	4020 Social Security/Medicare	60,762	68,368	70,913	-	70,913	50.0%	50.0%	35,457	35,457	
57	4030 Workers Compensation	968	1,403	2,206	-	2,206	50.0%	50.0%	1,103	1,103	

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015	FY 2016	FY 2017	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Water	Wastewater	
58	4040 Employee Insurance	86,115	102,406	118,440		118,440	50.0%	50.0%	59,220	59,220	
59	4050 Unemployment Tax	462	2,684	4,649		4,649	50.0%	50.0%	2,325	2,325	
60	4085 Merit Increases	-	-	66,274	(66,274)	-	50.0%	50.0%	-	-	H
61	4110 Legal Fees	-	1,252	20,000		20,000	50.0%	50.0%	10,000	10,000	
62	4195 Other Professional Fees	332,047	420,967	665,330	(15,330)	650,000	50.0%	50.0%	325,000	325,000	G
63	4200 Gasoline	5,082	3,336	5,000		5,000	50.0%	50.0%	2,500	2,500	
64	4210 Vehicle Maintenance/Repair	1,740	2,171	3,000		3,000	50.0%	50.0%	1,500	1,500	
65	4260 Franchise Fee Water	488,485	538,100	529,631		529,631	100.0%	0.0%	529,631	-	
66	4260 Franchise Fee Wastewater	287,829	307,683	282,358		282,358	0.0%	100.0%	-	282,358	
67	4300 Electricity	19,150	16,663	19,500		19,500	50.0%	50.0%	9,750	9,750	
68	4310 Communications	26,193	22,029	23,500		23,500	50.0%	50.0%	11,750	11,750	
69	4400 Postage	77,705	74,659	99,000		99,000	50.0%	50.0%	49,500	49,500	
70	4405 Uniforms	462	565	1,000		1,000	50.0%	50.0%	500	500	
71	4410 Travel & Training	13,346	15,507	21,000		21,000	50.0%	50.0%	10,500	10,500	
72	4420 Insurance	5,437	6,580	7,500		7,500	50.0%	50.0%	3,750	3,750	
73	4430 Office Supplies	4,742	5,423	10,000		10,000	50.0%	50.0%	5,000	5,000	
74	4440 Small Tools	61,228	46,133	47,000		47,000	50.0%	50.0%	23,500	23,500	
75	4450 Advertising	-	-	10,000		10,000	50.0%	50.0%	5,000	5,000	
76	4460 Membership/Dues	5,889	6,284	19,275		19,275	50.0%	50.0%	9,638	9,638	
77	4465 Rentals/Leases	4,849	3,931	8,000		8,000	50.0%	50.0%	4,000	4,000	
78	4470 Publications/Software	-	561	4,500		4,500	50.0%	50.0%	2,250	2,250	
79	4480 Other Operating	43,511	29,113	60,000		60,000	50.0%	50.0%	30,000	30,000	
80	4482 Bad Debt Expense	1,499	2,148	-		-	50.0%	50.0%	-	-	
81	4510 Maintenance Contracts	58,078	51,260	75,520		75,520	50.0%	50.0%	37,760	37,760	
82	4520 Maintenance & Repairs	4,684	60,199	60,000		60,000	50.0%	50.0%	30,000	30,000	
83	4600 Emergency Management	116,325	-	-		-	50.0%	50.0%	-	-	
84	4636 Manville Contract	-	7,200	-		-	50.0%	50.0%	-	-	
85	4645 Transfer	750,000	857,312	750,000		750,000	50.0%	50.0%	375,000	375,000	
86	NEW Maintenance Superintendent	-	-	-	71,664	71,664	50.0%	50.0%	35,832	35,832	D
87	NEW Insurance Maintenance Superintendent	-	-	-	10,536	10,536	50.0%	50.0%	5,268	5,268	D
88	Total Utility Administration	\$ 3,380,611	\$ 3,706,667	\$ 4,034,278	\$ 66,870	\$ 4,101,148			\$ 2,174,211	\$ 1,926,937	
89											
90	Utility Maintenance										
91	4000 Salaries	\$ 483,161	\$ 582,585	\$ 609,886		\$ 609,886	50.0%	50.0%	\$ 304,943	\$ 304,943	
92	4005 Overtime	34,175	55,078	50,000		50,000	50.0%	50.0%	25,000	25,000	
93	4006 Overtime- Pfestivals	878	3,389	2,000		2,000	50.0%	50.0%	1,000	1,000	
94	4010 Employee Incentives	2,442	1,869	1,800		1,800	50.0%	50.0%	900	900	
95	4015 Employee Retirement	71,543	89,039	90,925		90,925	50.0%	50.0%	45,463	45,463	
96	4020 Social Security/Medicare	36,522	47,789	50,772		50,772	50.0%	50.0%	25,386	25,386	
97	4030 Workers Compensation	4,483	6,896	13,503		13,503	50.0%	50.0%	6,752	6,752	
98	4040 Employee Insurance	92,243	108,299	134,232		134,232	50.0%	50.0%	67,116	67,116	
99	4050 Unemployment Tax	763	3,023	4,590		4,590	50.0%	50.0%	2,295	2,295	
100	4200 Gasoline	24,981	19,762	37,500		37,500	50.0%	50.0%	18,750	18,750	
101	4210 Vehicle Repair	45,787	15,575	15,000		15,000	50.0%	50.0%	7,500	7,500	
102	4220 Equipment Repair	25,578	14,020	20,000		20,000	50.0%	50.0%	10,000	10,000	
103	4310 Communications	1,429	2,523	1,400		1,400	50.0%	50.0%	700	700	
104	4405 Uniforms	6,833	5,904	6,400		6,400	50.0%	50.0%	3,200	3,200	
105	4410 Training and Education	9,983	12,085	10,000		10,000	50.0%	50.0%	5,000	5,000	
106	4420 Insurance	13,334	11,883	12,600		12,600	50.0%	50.0%	6,300	6,300	
107	4433 Chemicals	773	537	2,000		2,000	50.0%	50.0%	1,000	1,000	
108	4440 Small Tools/Equipment	18,352	31,909	37,500		37,500	50.0%	50.0%	18,750	18,750	
109	4460 Memberships/Dues	-	50	-		-	50.0%	50.0%	-	-	
110	4465 Rentals/Leases	2,524	2,769	2,000		2,000	50.0%	50.0%	1,000	1,000	
111	4480 Other Operating Expenses	23,962	25,252	24,000		24,000	50.0%	50.0%	12,000	12,000	
112	NEW Utility System Worker I/II FY 2019	-	-	-		-	50.0%	50.0%	-	-	
113	NEW Insurance Utility System Worker I/II FY 2019	-	-	-		-	50.0%	50.0%	-	-	
114	NEW Utility System Worker I/II FY 2020	-	-	-		-	50.0%	50.0%	-	-	

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015	FY 2016	FY 2017	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Water	Wastewater	
115	NEW Insurance Utility System Worker I/II FY 2020	-	-	-		-	50.0%	50.0%	-	-	
116	NEW Maintenance Tech I/II FY 2020	-	-	-		-	50.0%	50.0%	-	-	
117	NEW Insurance Maintenance Tech I/II FY 2020	-	-	-		-	50.0%	50.0%	-	-	
118	Total Utility Maintenance	\$ 899,744	\$ 1,040,238	\$ 1,126,108	\$ -	\$ 1,126,108			\$ 563,054	\$ 563,054	
119											
120	Water Treatment										
121	4000 Salaries	\$ 195,192	\$ 239,356	\$ 258,606		\$ 258,606	100.0%	0.0%	\$ 258,606	\$ -	
122	4005 Overtime	30,622	35,146	32,500		32,500	100.0%	0.0%	32,500	-	
123	4006 Overtime- Pfestivals	262	937	-		-	100.0%	0.0%	-	-	
124	4010 Employee Incentives	1,477	208	-		-	100.0%	0.0%	-	-	
125	4015 Employee Retirement	31,247	38,169	39,882		39,882	100.0%	0.0%	39,882	-	
126	4020 Social Security/Medicare	17,038	19,961	22,270		22,270	100.0%	0.0%	22,270	-	
127	4030 Workers Compensation	1,979	3,659	6,493		6,493	100.0%	0.0%	6,493	-	
128	4040 Employee Insurance	26,980	41,037	55,272		55,272	100.0%	0.0%	55,272	-	
129	4050 Unemployment Tax	89	1,033	1,890		1,890	100.0%	0.0%	1,890	-	
130	4155 Lab Fees	2,681	3,024	6,000		6,000	100.0%	0.0%	6,000	-	
131	4195 Other Professional Fees	17,415	14,290	-		-	100.0%	0.0%	-	-	
132	4200 Gasoline	3,829	5,274	6,000		6,000	100.0%	0.0%	6,000	-	
133	4210 Vehicle Mnt	641	10,371	2,000		2,000	100.0%	0.0%	2,000	-	
134	4220 Equipment Repair	10	4,972	3,500		3,500	100.0%	0.0%	3,500	-	
135	4300 Electricity	494,347	535,067	554,400		554,400	100.0%	0.0%	554,400	-	
136	4310 Communications	9,739	10,503	9,900		9,900	100.0%	0.0%	9,900	-	
137	4320 Water	219	291	350		350	100.0%	0.0%	350	-	
138	4405 Uniforms	1,653	2,487	2,800		2,800	100.0%	0.0%	2,800	-	
139	4410 Training and Education	3,444	7,030	3,000		3,000	100.0%	0.0%	3,000	-	
140	4420 Insurance	17,150	27,715	18,700		18,700	100.0%	0.0%	18,700	-	
141	4433 Chemicals	96,276	110,072	205,000	(55,000)	150,000	100.0%	0.0%	150,000	-	G
142	4440 Small Tools/Equipment	6,188	15,130	15,000		15,000	100.0%	0.0%	15,000	-	
143	4460 Membership/Dues	-	-	-		-	100.0%	0.0%	-	-	
144	4465 Rentals/Leases	5,196	8,248	4,000		4,000	100.0%	0.0%	4,000	-	
145	4702 Software	-	59,451	-		-	100.0%	0.0%	-	-	
146	4480 Other Operating	4,027	13,352	7,000		7,000	100.0%	0.0%	7,000	-	
147	4485 State Permits	26,093	29,744	30,000		30,000	100.0%	0.0%	30,000	-	
148	4510 Maintenance Contracts	36,568	51,235	61,775		61,775	100.0%	0.0%	61,775	-	
149	4520 Maintenance and Repairs	270,254	280,599	215,000		215,000	100.0%	0.0%	215,000	-	
150	NEW Treatment Plant Operator I/II FY 2019	-	-	-		-	100.0%	0.0%	-	-	
151	NEW Insurance Treatment Plant Operator I/II FY 2019	-	-	-		-	100.0%	0.0%	-	-	
152	Total Water Treatment	\$ 1,300,617	\$ 1,568,362	\$ 1,561,338	\$ (55,000)	\$ 1,506,338			\$ 1,506,338	\$ -	
153											
154	Water Distribution										
155	4000 Salaries	\$ 137,830	\$ 149,167	\$ 148,031		\$ 148,031	100.0%	0.0%	\$ 148,031	\$ -	
156	4005 Overtime	223	361	1,000		1,000	100.0%	0.0%	1,000	-	
157	4010 Employee Incentives	111	-	-		-	100.0%	0.0%	-	-	
158	4015 Employee Retirement	19,100	20,855	20,417		20,417	100.0%	0.0%	20,417	-	
159	4020 Social Security/Medicare	10,637	11,512	11,401		11,401	100.0%	0.0%	11,401	-	
160	4030 Workers Compensation	1,254	2,098	3,324		3,324	100.0%	0.0%	3,324	-	
161	4040 Employee Insurance	24,563	27,195	31,584		31,584	100.0%	0.0%	31,584	-	
162	4050 Unemployment Tax	36	855	1,080		1,080	100.0%	0.0%	1,080	-	
163	4155 Lab Fees	25,961	26,021	20,000		20,000	100.0%	0.0%	20,000	-	
164	4195 Other Professional Fees	-	-	-		-	100.0%	0.0%	-	-	
165	4200 Gasoline	12,623	8,020	13,500		13,500	100.0%	0.0%	13,500	-	
166	4210 Vehicle Repair	3,257	3,904	3,500		3,500	100.0%	0.0%	3,500	-	
167	4220 Equipment Repair	1,044	1,475	1,500		1,500	100.0%	0.0%	1,500	-	
168	4300 Electricity	171,532	177,466	174,800		174,800	100.0%	0.0%	174,800	-	
169	4310 Communications	539	1,307	700		700	100.0%	0.0%	700	-	
170	4330 Natural Gas	-	-	-		-	100.0%	0.0%	-	-	
171	4405 Uniforms	1,489	1,608	1,600		1,600	100.0%	0.0%	1,600	-	

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015	FY 2016	FY 2017	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Water	Wastewater	
172	4410 Training and Education	1,643	2,611	3,000		3,000	100.0%	0.0%	3,000	-	
173	4420 Insurance	13,380	16,647	17,500		17,500	100.0%	0.0%	17,500	-	
174	4433 Chemicals	5,350	4,919	8,000		8,000	100.0%	0.0%	8,000	-	
175	4440 Small Tools/Equipment	5,255	12,927	15,000		15,000	100.0%	0.0%	15,000	-	
176	4465 Rentals/Leases	(10)	-	1,500		1,500	100.0%	0.0%	1,500	-	
177	4480 Other Operating Expenses	1,046	2,791	3,800		3,800	100.0%	0.0%	3,800	-	
178	4485 State Permits	5,534	6,757	7,000		7,000	100.0%	0.0%	7,000	-	
179	4510 Maintenance Contracts	9,523	139,089	148,500		148,500	100.0%	0.0%	148,500	-	
180	4520 Maintenance and Repairs	108,100	205,694	175,000		175,000	100.0%	0.0%	175,000	-	
181	4625 Wholesale Water	2,123,523	2,605,230	1,545,000	(1,545,000)	-	100.0%	0.0%	-	-	I
182	4630 Water District Payments	394,291	451,757	412,000		412,000	100.0%	0.0%	412,000	-	
183	4635 Water Conservation	24,054	33,317	35,000		35,000	100.0%	0.0%	35,000	-	
184	4640 Water Meters	246,590	253,445	260,000		260,000	100.0%	0.0%	260,000	-	
185	4660 LCRA Water Purchases	1,350,927	1,281,504	1,528,500		1,528,500	100.0%	0.0%	1,528,500	-	
186	NEW Treatment Plant Operator II & III	-	-	-	99,760	99,760	100.0%	0.0%	99,760	-	D
187	NEW Insurance Treatment Plant Operator II/III	-	-	-	27,058	27,058	100.0%	0.0%	27,058	-	D
188	NEW Wholesale Water (Manville 685)	-	-	-	918,843	918,843	100.0%	0.0%	918,843	-	I
189	NEW Wholesale Water (Manville MUDs)	-	-	-	1,679,931	1,679,931	100.0%	0.0%	1,679,931	-	I
190	Total Water Distribution	\$ 4,699,407	\$ 5,448,532	\$ 4,592,237	\$ 1,180,592	\$ 5,772,829			\$ 5,772,829	\$ -	
191											
192	Wastewater Collection										
193	4155 Lab Fees	\$ -	\$ -	\$ 1,000		\$ 1,000	0.0%	100.0%	\$ -	\$ 1,000	
194	4195 Other Professional Fees	-	-	-		-	0.0%	100.0%	-	-	
195	4220 Equipment Repair	-	702	-		-	0.0%	100.0%	-	-	
196	4300 Electricity	127,605	115,400	124,600		124,600	0.0%	100.0%	-	124,600	
197	4310 Communications	3,381	220	1,200		1,200	0.0%	100.0%	-	1,200	
198	4320 Water	1,542	760	2,253		2,253	0.0%	100.0%	-	2,253	
199	4420 Insurance	6,933	6,764	7,200		7,200	0.0%	100.0%	-	7,200	
200	4510 Maintenance Contracts	2,964	2,886	-		-	0.0%	100.0%	-	-	
201	4520 Maintenance and Repairs	136,980	92,313	170,000	(30,000)	140,000	0.0%	100.0%	-	140,000	G
202	4620 Sludge Disposal	15,510	13,948	22,000		22,000	0.0%	100.0%	-	22,000	
203	4626 Wholesale Wastewater Windermere	53,318	60,235	62,000		62,000	0.0%	100.0%	-	62,000	
204	Total Wastewater Collection	\$ 348,233	\$ 293,228	\$ 390,253	\$ (30,000)	\$ 360,253			\$ -	\$ 360,253	
205											
206	Wastewater Treatment										
207	4000 Salaries	\$ 287,093	\$ 356,888	\$ 376,835		\$ 376,835	0.0%	100.0%	\$ -	\$ 376,835	
208	4005 Overtime	20,723	24,252	20,000		20,000	0.0%	100.0%	-	20,000	
209	4006 Overtime- Pfestivals	-	350	-		-	0.0%	100.0%	-	-	
210	4010 Employee Incentives	222	1,523	-		-	0.0%	100.0%	-	-	
211	4015 Employee Retirement	42,294	53,077	54,366		54,366	0.0%	100.0%	-	54,366	
212	4020 Social Security/Medicare	22,843	28,696	30,357		30,357	0.0%	100.0%	-	30,357	
213	4030 Workers Compensation	3,703	5,421	10,071		10,071	0.0%	100.0%	-	10,071	
214	4040 Employee Insurance	53,534	65,142	78,960		78,960	0.0%	100.0%	-	78,960	
215	4050 Unemployment Tax	302	1,678	2,700		2,700	0.0%	100.0%	-	2,700	
216	4155 Lab Fees	52,144	56,318	60,000		60,000	0.0%	100.0%	-	60,000	
217	4200 Gasoline	24,387	19,363	25,000		25,000	0.0%	100.0%	-	25,000	
218	4210 Vehicle Repair	4,754	11,546	16,000		16,000	0.0%	100.0%	-	16,000	
219	4220 Equipment Repair	22,798	21,413	12,000		12,000	0.0%	100.0%	-	12,000	
220	4300 Electricity	285,852	343,811	292,100		292,100	0.0%	100.0%	-	292,100	
221	4310 Communications	462	3,319	1,500		1,500	0.0%	100.0%	-	1,500	
222	4320 Water Expense	294	245	412		412	0.0%	100.0%	-	412	
223	4405 Uniforms	6,160	6,394	6,150		6,150	0.0%	100.0%	-	6,150	
224	4410 Training and Education	3,485	3,467	3,500		3,500	0.0%	100.0%	-	3,500	
225	4420 Insurance	21,041	21,285	22,800		22,800	0.0%	100.0%	-	22,800	
226	4433 Chemicals	218,857	242,738	240,000		240,000	0.0%	100.0%	-	240,000	
227	4440 Small Tools/Equipment	6,599	11,820	13,500		13,500	0.0%	100.0%	-	13,500	
228	4460 Memberships/Dues	715	-	-		-	0.0%	100.0%	-	-	



**City of Pflugerville  
Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved	Adjustments	Test Year	Allocation to		Test Year		Notes
							Water	Wastewater	Water	Wastewater	
229	4465 Rentals/Leases	7,500	15,250	20,000		20,000	0.0%	100.0%	-	20,000	
230	4480 Other Operating	37,320	19,002	58,000		58,000	0.0%	100.0%	-	58,000	
231	4485 State Permits	19,367	44,910	30,000		30,000	0.0%	100.0%	-	30,000	
232	4510 Maintenance Contracts	31,924	29,480	37,500		37,500	0.0%	100.0%	-	37,500	
233	4520 Maintenance and Repairs	192,476	324,014	180,000		180,000	0.0%	100.0%	-	180,000	
234	4620 Sludge Disposal	147,070	144,175	120,000		120,000	0.0%	100.0%	-	120,000	
235	4627 Water softener rebate program	12,400	17,000	18,000		18,000	0.0%	100.0%	-	18,000	
236	NEW Treatment Plant Operator I/II FY 2018	-	-	-	99,604	99,604	0.0%	100.0%	-	99,604	D
237	NEW Insurance Plant Operator I/II FY 2018	-	-	-	26,403	26,403	0.0%	100.0%	-	26,403	D
238	NEW Treatment Plant Operator I/II FY 2021	-	-	-	-	-	0.0%	100.0%	-	-	
239	NEW Insurance Plant Operator I/II FY 2021	-	-	-	-	-	0.0%	100.0%	-	-	
240	Total Wastewater Treatment	\$ 1,526,318	\$ 1,872,576	\$ 1,729,751	\$ 126,007	\$ 1,855,758			\$ -	\$ 1,855,758	
241											
242	<b>Total Operations and Maintenance Expenses</b>	<b>\$ 12,154,929</b>	<b>\$ 13,929,602</b>	<b>\$ 13,433,965</b>	<b>\$ 1,288,469</b>	<b>\$ 14,722,434</b>			<b>\$ 10,016,432</b>	<b>\$ 4,706,002</b>	
243											
244	<b>Capital Outlay</b>										
245	Utility Administration										
246	4700 Equipment	-	-	32,000	(22,000)	10,000	50.0%	50.0%	\$ 5,000	\$ 5,000	F
247	4702 Software	-	-	-	18,800	18,800	50.0%	50.0%	9,400	9,400	F
248	4710 Buildings	103,508	-	-	-	-	50.0%	50.0%	-	-	
249	4720 Improvements other than buildings	-	-	-	-	-	50.0%	50.0%	-	-	
250	4735 CCN - Cert of Conv & Necessity	-	-	-	-	-	50.0%	50.0%	-	-	
251	Total Utility Administration	\$ 103,508	\$ -	\$ 32,000	\$ (3,200)	\$ 28,800			\$ 14,400	\$ 14,400	
252											
253	Utility Maintenance										
254	4700 Equipment	\$ 40,163	\$ 158,591	\$ -	\$ 127,000	\$ 127,000	50.0%	50.0%	\$ 63,500	\$ 63,500	F
256	Total Utility Maintenance	\$ 40,163	\$ 195,574	\$ -	\$ 127,000	\$ 127,000			\$ 63,500	\$ 63,500	
257											
258	Water Treatment										
259	4700 Equipment	\$ -	\$ 125,420	\$ -	\$ 19,000	\$ 19,000	100.0%	0.0%	\$ 19,000	\$ -	F
260	4710 Buildings	-	-	-	-	-	100.0%	0.0%	-	-	
261	4720 Improvements O/T Buildings	-	-	93,000	(93,000)	-	100.0%	0.0%	-	-	E
262	Total Water Treatment	\$ -	\$ 125,420	\$ 93,000	\$ (74,000)	\$ 19,000			\$ 19,000	\$ -	
263											
264	Water Distribution										
265	4700 Equipment	\$ -	\$ 31,221	\$ 60,100	\$ (41,100)	\$ 19,000	100.0%	0.0%	\$ 19,000	\$ -	F
266	4720 Improvements o/t buildings	17,289	(17,188)	395,000	(395,000)	-	100.0%	0.0%	-	-	E
267	Total Water Distribution	\$ 17,289	\$ 14,032	\$ 455,100	\$ (436,100)	\$ 19,000			\$ 19,000	\$ -	
268											
269	Wastewater Collection										
270	4702 Software	\$ -	\$ 16,275	\$ -	\$ -	\$ -	0.0%	100.0%	\$ -	\$ -	
271	4710 Buildings	-	-	-	-	-	0.0%	100.0%	-	-	
272	4720 Improvements o/t Buildings	15,160	(15,060)	-	-	-	0.0%	100.0%	-	-	
273	Total Wastewater Collection	\$ 15,160	\$ 1,215	\$ -	\$ -	\$ -			\$ -	\$ -	
274											
275	Wastewater Treatment										
276	4700 Equipment	\$ 82,348	\$ 21,471	\$ -	\$ 90,000	\$ 90,000	0.0%	100.0%	\$ -	\$ 90,000	F
277	4710 Buildings	-	-	-	-	-	0.0%	100.0%	-	-	
278	4720 Improvements o/t Buildings	-	-	-	-	-	0.0%	100.0%	-	-	
279	Total Wastewater Treatment	\$ 82,348	\$ 21,471	\$ -	\$ 90,000	\$ 90,000			\$ -	\$ 90,000	
280											
281	<b>Total Capital Outlay</b>	<b>\$ 258,469</b>	<b>\$ 357,713</b>	<b>\$ 580,100</b>	<b>\$ (296,300)</b>	<b>\$ 283,800</b>			<b>\$ 115,900</b>	<b>\$ 167,900</b>	
282											
283	<b>Debt Service</b>										
284	Water										
285	4800 Debt Service Interest - Existing	\$ 1,804,546	\$ 2,333,823	\$ 2,199,105		\$ 2,199,105	100.0%	0.0%	\$ 2,199,105	\$ -	
286	4810 Debt Service Principal - Existing	1,151,429	1,293,842	1,793,464		1,793,464	100.0%	0.0%	1,793,464	-	

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Test Year Development**

Line No.	Description	FY 2015 Actual	FY 2016 Actual	FY 2017 Approved	Adjustments	Test Year	Allocation to		Test Year		Notes
							Water	Wastewater	Water	Wastewater	
287	4815 Debt Service Fees	985	803	2,200		2,200	100.0%	0.0%	2,200	-	
288	4820 Bond Issuance Cost	150,090	(11,099)	-		-	100.0%	0.0%	-	-	
289	4800 Debt Service Interest - Proposed	-	-	-		-	100.0%	0.0%	-	-	
290	4810 Debt Service Principal - Proposed	-	-	-		-	100.0%	0.0%	-	-	
291	Total Water	\$ 3,107,050	\$ 3,617,369	\$ 3,994,769	\$ -	\$ 3,994,769			\$ 3,994,769	\$ -	
298											
299	Wastewater										
300	4800 Debt Service Interest - Existing	\$ 1,148,920	\$ 1,634,795	\$ 1,468,555		\$ 1,468,555	0.0%	100.0%	\$ -	\$ 1,468,555	
301	4810 Debt Service Principal - Existing	953,576	1,073,229	943,046		943,046	0.0%	100.0%	-	943,046	
302	4815 Debt Service Fees	949	624	1,800		1,800	0.0%	100.0%	-	1,800	
303	4820 Bond Issuance Cost	204,876	(5,199)	-		-	0.0%	100.0%	-	-	
304	4800 Debt Service Interest - Proposed	-	-	-		-	0.0%	100.0%	-	-	
305	4810 Debt Service Principal - Proposed	-	-	-		-	0.0%	100.0%	-	-	
306	Total Wastewater	\$ 2,308,321	\$ 2,703,448	\$ 2,413,401	\$ -	\$ 2,413,401			\$ -	\$ 2,413,401	
313											
314	<b>Total Debt Service</b>	<b>\$ 5,415,371</b>	<b>\$ 6,320,818</b>	<b>\$ 6,408,170</b>	<b>\$ -</b>	<b>\$ 6,408,170</b>			<b>\$ 3,994,769</b>	<b>\$ 2,413,401</b>	
315											
316	<b>Miscellaneous and Non-Recurring Expenses</b>										
317	Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -		\$ -	100.0%	0.0%	\$ -	\$ -	
318	Contributions to Water Capital Reserve	-	-	-		-	100.0%	0.0%	-	-	
319	Contributions to Wastewater Capital Reserve	-	-	-		-	0.0%	100.0%	-	-	
320	Contributions to Operating Reserve - WW	-	-	-		-	0.0%	100.0%	-	-	
321	Debt Service Funding from Water Impact Fee	-	-	-		-	100.0%	0.0%	-	-	
322	Debt Service Funding from WW Impact Fee	-	-	-		-	0.0%	100.0%	-	-	
323	<b>Total Miscellaneous and Non-Recurring Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>			<b>\$ -</b>	<b>\$ -</b>	
324											
325	<b>Revenue Requirement</b>					<b>\$ 21,287,560</b>			<b>\$ 14,020,601</b>	<b>\$ 7,266,959</b>	

Notes:

- A Adjustment to \$0 as this is determined by the cost of service
- B Adjustment to \$0 as interest is assumed to accrue in reserve accounts
- C Adjustment based on CY 2015 revenue from effluent sales
- D Adjustment based on five year personnel projections provided by City staff
- E Adjustment to \$0 as this is accounted for in the capital worksheets
- F Adjustment based on five year average of FY 2018 to FY 2022 provided by City
- G Adjustment based on conversation with City staff
- H Adjustment to combine merit increases with salaries for utility administration.
- I Separated wholesale water into two line-items seen in rows 188 & 189. Values adjustment based on "FY 18 Wh Water Expense Manville Workbook" provided by City staff

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Existing**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Allocation to	
							Water	Wastewater
1	<b>2009A Combination Tax and Revenue</b>							
2	Principal	\$ 136,400	\$ 118,800	\$ 129,800	\$ 116,600	\$ 114,400	0.0%	100.0%
3	Interest	262,007	257,062	252,607	247,740	243,076	0.0%	100.0%
4	Total	\$ 398,407	\$ 375,862	\$ 382,407	\$ 364,340	\$ 357,476		
5								
6	<b>Water Debt Service</b>							
7	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
8	Interest	-	-	-	-	-		
9	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
10								
11	<b>Wastewater Debt Service</b>							
12	Principal	\$ 136,400	\$ 118,800	\$ 129,800	\$ 116,600	\$ 114,400		
13	Interest	262,007	257,062	252,607	247,740	243,076		
14	Total	\$ 398,407	\$ 375,862	\$ 382,407	\$ 364,340	\$ 357,476		
15								
16	<b>2010 Limited Tax Refunding (includes partial refunding of 2002 Certificates of Obligation)</b>							
17	Principal	\$ 142,200	\$ 369,000	\$ 379,800	\$ 399,600	\$ 271,800	100.0%	0.0%
18	Interest	198,216	192,528	177,768	162,576	146,592	100.0%	0.0%
19	Total	\$ 340,416	\$ 561,528	\$ 557,568	\$ 562,176	\$ 418,392		
20								
21	<b>Water Debt Service</b>							
22	Principal	\$ 142,200	\$ 369,000	\$ 379,800	\$ 399,600	\$ 271,800		
23	Interest	198,216	192,528	177,768	162,576	146,592		
24	Total	\$ 340,416	\$ 561,528	\$ 557,568	\$ 562,176	\$ 418,392		
25								
26	<b>Wastewater Debt Service</b>							
27	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
28	Interest	-	-	-	-	-		
29	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
30								

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Existing**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Allocation to Water	Wastewater
31	<b>2012 Limited Tax Refunding (includes partial refunding of 2002, 2003, 2003A, and 2004 Certificates of Obligation)</b>							
32	Principal	\$ 1,777,018	\$ 1,581,799	\$ 1,645,751	\$ 1,732,819	\$ 1,807,772	73.0%	27.0%
33	Interest	2,038,631	1,964,948	1,907,326	1,826,110	1,756,797	73.0%	27.0%
34	Total	\$ 3,815,649	\$ 3,546,747	\$ 3,553,077	\$ 3,558,929	\$ 3,564,569		
35								
36	<b>Water Debt Service</b>							
37	Principal	\$ 1,297,223	\$ 1,154,713	\$ 1,201,398	\$ 1,264,958	\$ 1,319,674		
38	Interest	1,488,201	1,434,412	1,392,348	1,333,061	1,282,462		
39	Total	\$ 2,785,424	\$ 2,589,126	\$ 2,593,746	\$ 2,598,019	\$ 2,602,136		
40								
41	<b>Wastewater Debt Service</b>							
42	Principal	\$ 479,795	\$ 427,086	\$ 444,353	\$ 467,861	\$ 488,098		
43	Interest	550,430	530,536	514,978	493,050	474,335		
44	Total	\$ 1,030,225	\$ 957,621	\$ 959,330	\$ 960,910	\$ 962,433		
45								
46	<b>2015 Limited Tax Refunding (includes partial refunding of 2004 and 2005 Certificates of Obligation)</b>							
47	Principal	\$ 434,500	\$ 450,300	\$ 462,150	\$ 470,050	\$ 481,900	0.0%	100.0%
48	Interest	418,490	405,455	391,946	378,082	359,280	0.0%	100.0%
49	Total	\$ 852,990	\$ 855,755	\$ 854,096	\$ 848,132	\$ 841,180		
50								
51	<b>Water Debt Service</b>							
52	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Interest	-	-	-	-	-		
54	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
55								
56	<b>Wastewater Debt Service</b>							
57	Principal	\$ 434,500	\$ 450,300	\$ 462,150	\$ 470,050	\$ 481,900		
58	Interest	418,490	405,455	391,946	378,082	359,280		
59	Total	\$ 852,990	\$ 855,755	\$ 854,096	\$ 848,132	\$ 841,180		
60								

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Existing**

Line No.		Year 1	Year 2	Year 3	Year 4	Year 5	Allocation to	
		FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	Water	Wastewater
61	<b>2015 Combination Tax and Revenue</b>							
62	Principal	\$ 338,350	\$ 345,050	\$ 351,750	\$ 358,450	\$ 375,200	68.7%	31.3%
63	Interest	669,753	662,986	656,085	649,050	634,712	68.7%	31.3%
64	Total	\$ 1,008,103	\$ 1,008,036	\$ 1,007,835	\$ 1,007,500	\$ 1,009,912		
65								
66	<b>Water Debt Service</b>							
67	Principal	\$ 232,300	\$ 236,900	\$ 241,500	\$ 246,100	\$ 257,600		
68	Interest	459,830	455,184	450,446	445,616	435,772		
69	Total	\$ 692,130	\$ 692,084	\$ 691,946	\$ 691,716	\$ 693,372		
70								
71	<b>Wastewater Debt Service</b>							
72	Principal	\$ 106,050	\$ 108,150	\$ 110,250	\$ 112,350	\$ 117,600		
73	Interest	209,923	207,802	205,639	203,434	198,940		
74	Total	\$ 315,973	\$ 315,952	\$ 315,889	\$ 315,784	\$ 316,540		
75								
76	<b>Total Debt Service</b>							
77	Principal	\$ 2,828,468	\$ 2,864,949	\$ 2,969,251	\$ 3,077,519	\$ 3,051,072		
78	Interest	3,587,096	3,482,979	3,385,732	3,263,557	3,140,457		
79	Total	\$ 6,415,564	\$ 6,347,928	\$ 6,354,983	\$ 6,341,076	\$ 6,191,529		
80								
81	<b>Water Debt Service</b>							
82	Principal	\$ 1,671,723	\$ 1,760,613	\$ 1,822,698	\$ 1,910,658	\$ 1,849,074		
83	Interest	2,146,247	2,082,125	2,020,562	1,941,253	1,864,827		
84	Total	\$ 3,817,970	\$ 3,842,738	\$ 3,843,260	\$ 3,851,911	\$ 3,713,900		
85								
86	<b>Wastewater Debt Service</b>							
87	Principal	\$ 1,156,745	\$ 1,104,336	\$ 1,146,553	\$ 1,166,861	\$ 1,201,998		
88	Interest	1,440,850	1,400,855	1,365,170	1,322,305	1,275,630		
89	Total	\$ 2,597,594	\$ 2,505,190	\$ 2,511,722	\$ 2,489,166	\$ 2,477,628		
90								

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Proposed <sup>(1)</sup>**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
1	<b>Water</b>					
2	Principal Issuance <sup>(2)</sup>	\$ 503,000	\$ 4,675,000	\$ 4,762,800	\$ 648,300	\$ 2,067,900
3	Issuance Fees	10,060	93,500	95,256	12,966	41,358
4	Total Issuance	\$ 513,060	\$ 4,768,500	\$ 4,858,056	\$ 661,266	\$ 2,109,258
5						
6	<b>Year 1 Issue</b>					
7	Beginning Principal Balance	\$ 513,060	\$ 504,722	\$ 496,005	\$ 486,891	\$ 477,362
8	Principal	8,338	8,717	9,114	9,529	9,962
9	Interest	22,995	22,616	22,219	21,804	21,370
10	Ending Principal Balance	504,722	496,005	486,891	477,362	467,399
11						
12	<b>Year 2 Issue</b>					
13	Beginning Principal Balance		\$ 4,768,500	\$ 4,691,005	\$ 4,609,983	\$ 4,525,275
14	Principal		77,495	81,022	84,709	88,563
15	Interest		213,720	210,194	206,507	202,652
16	Ending Principal Balance		4,691,005	4,609,983	4,525,275	4,436,712
17						
18	<b>Year 3 Issue</b>					
19	Beginning Principal Balance			\$ 4,858,056	\$ 4,779,106	\$ 4,696,562
20	Principal			78,950	82,543	86,299
21	Interest			217,734	214,141	210,385
22	Ending Principal Balance			4,779,106	4,696,562	4,610,263
23						
24	<b>Year 4 Issue</b>					
25	Beginning Principal Balance				\$ 661,266	\$ 650,519
26	Principal				10,747	11,236
27	Interest				29,637	29,148
28	Ending Principal Balance				650,519	639,284
29						
30	<b>Year 5 Issue</b>					

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Proposed <sup>(1)</sup>**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
31	Beginning Principal Balance					\$ 2,109,258
32	Principal					34,279
33	Interest					94,535
34	Ending Principal Balance					2,074,979
35						
36	<b>Total Water</b>					
37	Principal	\$ 8,338	\$ 86,212	\$ 169,086	\$ 187,527	\$ 230,339
38	Interest	22,995	236,336	450,147	472,090	558,091
39		<u>\$ 31,333</u>	<u>\$ 322,548</u>	<u>\$ 619,233</u>	<u>\$ 659,617</u>	<u>\$ 788,431</u>
40						
41	<b>Wastewater</b>					
42	Principal Issuance <sup>(2)</sup>	\$ 19,086,000	\$ 14,052,600	\$ 25,314,300	\$ 1,076,100	\$ 480,000
43	Issuance Fees	381,720	281,052	506,286	21,522	9,600
44	Total Issuance	<u>\$ 19,467,720</u>	<u>\$ 14,333,652</u>	<u>\$ 25,820,586</u>	<u>\$ 1,097,622</u>	<u>\$ 489,600</u>
45						
46	<b>Year 1 Issue</b>					
47	Beginning Principal Balance	19,467,720	19,151,341	18,820,565	18,474,737	18,113,172
48	Principal	316,379	330,776	345,828	361,566	378,019
49	Interest	872,528	858,131	843,078	827,341	810,887
50	Ending Principal Balance	19,151,341	18,820,565	18,474,737	18,113,172	17,735,152
51						
52	<b>Year 2 Issue</b>					
53	Beginning Principal Balance		14,333,652	14,100,709	13,857,166	13,602,541
54	Principal		232,943	243,543	254,626	266,213
55	Interest		642,423	631,823	620,740	609,153
56	Ending Principal Balance		14,100,709	13,857,166	13,602,541	13,336,328
57						
58	<b>Year 3 Issue</b>					
59	Beginning Principal Balance			25,820,586	25,400,964	24,962,247
60	Principal			419,622	438,717	458,682

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Debt Service - Proposed <sup>(1)</sup>**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
61	Interest			1,157,258	1,138,163	1,118,198
62	Ending Principal Balance			25,400,964	24,962,247	24,503,565
63						
64	<b>Year 4 Issue</b>					
65	Beginning Principal Balance				1,097,622	1,079,784
66	Principal				17,838	18,650
67	Interest				49,195	48,383
68	Ending Principal Balance				1,079,784	1,061,134
69						
70	<b>Year 5 Issue</b>					
71	Beginning Principal Balance					489,600
72	Principal					7,957
73	Interest					21,943
74	Ending Principal Balance					481,643
75						
76	<b>Total Wastewater</b>					
77	Principal	\$ 316,379	\$ 563,719	\$ 1,008,993	\$ 1,072,747	\$ 1,129,520
78	Interest	872,528	1,500,553	2,632,159	2,635,438	2,608,565
79		\$ 1,188,906	\$ 2,064,272	\$ 3,641,152	\$ 3,708,185	\$ 3,738,085

Notes:

- <sup>(1)</sup> Assumes level, semi-annual payments that start with a full year of payments in the year of issuance  
The assumed issuance fees, term and interest rates are shown on Schedule 1 (General Inputs)
- <sup>(2)</sup> Principal issuance amounts as shown on Schedule 5 (Capital Improvement Plan)



**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Schedule 5**

**Capital Improvement Plan**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
1	<b>Water</b>					
2	Sources of Funds					
3	Capital Reserve Fund	\$ 4,733,686	\$ 950,000	\$ -	\$ -	\$ -
4	Impact Fee Fund	925,000	-	1,300,000	-	675,000
5	Proposed Debt	503,000	4,675,000	4,762,800	648,300	2,067,900
6	Other (e.g., grants)	-	-	-	-	-
7	Total Water Capital Project Funding	\$ 6,161,686	\$ 5,625,000	\$ 6,062,800	\$ 648,300	\$ 2,742,900
8						
9	Uses of Funds					
10	Pump Station at Water Treatment Plant	\$ 250,000	\$ 2,250,000			
11	River Intake Relocation				189,000	1,698,000
12	Heatherwilde Elevated Storage (950 Pressure Plane)	1,703,000				
13	Elevated Storage Tank (800 Pressure Plane)	1,000,000	2,875,000	2,875,000		
14	Weiss Lane Transmission Main Phase 1B	530,000				
15	SH 45 Water Extension & Interconnect	848,000				
16	South Weiss Transmission Main from Walbarger Creek to SH130		500,000	3,156,000		
17	Oxford Transmission Main Extension				68,600	617,400
18	City Well No 6 & 7 Repairs and Upgrades	827,686				
19	Pecan Street Parkway Drive Interconnect			31,800	286,200	
20	Portchester Castle Path/Stone Hill Pressure Plan Interconnection				57,000	
21	Wells Branch Loop Main Extension				47,500	427,500
22	Field Crew Building	500,000				
23	Water Master Plan	200,000				
24	Water Impact Fee, CIP Update	303,000				
25	Total Water Capital Projects	\$ 6,161,686	\$ 5,625,000	\$ 6,062,800	\$ 648,300	\$ 2,742,900

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Capital Improvement Plan**

Line No.		Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
26	<b>Wastewater</b>					
27	Sources of Funds					
28	Capital Reserve Fund	\$ 4,200,000	\$ 332,000	\$ 153,000	\$ -	\$ -
29	Impact Fee Fund	4,000,000	-	-	-	-
30	Proposed Debt	19,086,000	14,052,600	25,314,300	1,076,100	480,000
31	Other (e.g., grants)	-	-	-	-	-
32	Total Wastewater Capital Project Funding	\$ 27,286,000	\$ 14,384,600	\$ 25,467,300	\$ 1,076,100	\$ 480,000
33						
34	Uses of Funds					
35	Central WWTP Capacity Expansion to 9.0 MGD	\$ 10,750,000	\$ 13,875,000	\$ 13,875,000		
36	New Sweden Package Treatment Plant	700,000		3,600,000		
37	Decommision Pfluger Ln (Pflugerville Pkwy) Lift Station	180,000				
38	Decommision Highland Park Lift Station		27,000	153,000		
39	Sorento Interceptor	585,000				
40	Lakeside Interceptor Phase 1		177,600	710,400		
41	Lakeside Interceptor Phase 2				119,000	480,000
42	SH 45/SH 130 Tunnel (extend service to north)	2,600,000	-	-	-	-
43	New Sweden/Cottonwood Interceptor Phase 1	335,000	305,000	3,360,000	-	-
44	West SH 130 Interceptor Phase 1 & 2	11,200,000	-	3,600,000	-	-
45	Highland Park & Pfluger Ln Interceptor Upsize	-	-	63,300	358,700	-
46	Highland Park & Pfluger Ln Interconnector Phase 2	-	-	105,600	598,400	-
47	Field Crew Building	500,000	-	-	-	-
48	Plant Site Expansion	-	-	-	-	-
49	Wastewater Master Plan	180,000	-	-	-	-
50	5 Year Impact Fee Update (WW)	256,000	-	-	-	-
51	Total Wastewater Capital Projects	\$ 27,286,000	\$ 14,384,600	\$ 25,467,300	\$ 1,076,100	\$ 480,000

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Schedule 6**

**Reserve Fund Balances <sup>(1)</sup>**

Line No.	Test Year FY 2017	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	
<b>1</b>	<b>Operating Reserve</b>						
2	Beginning Balance	\$ 2,700,000	\$ 2,700,000	\$ 3,380,653	\$ 3,870,624	\$ 3,566,976	\$ 3,626,835
3	Withdrawals						
4	Water Rate Under-Recovery	-	-	-	(2,085)	-	-
5	Wastewater Rate Under-Recovery	-	-	-	(340,270)	(77,891)	-
6	Contributions						
7	Interest Earned <sup>(2)</sup>	-	27,000	33,807	38,706	35,670	36,268
8	Water Rate Over-Recovery	-	420,197	31,948	-	102,080	263,407
9	Wastewater Rate Over-Recovery	-	233,456	424,217	-	-	163,104
10	Operating Contribution - Water	-	-	-	-	-	-
11	Operating Contribution - WW	-	-	-	-	-	-
12	Ending Balance	\$ 2,700,000	\$ 3,380,653	\$ 3,870,624	\$ 3,566,976	\$ 3,626,835	\$ 4,089,615
13							
14	Total Operations and Maintenance Expenses		\$ 15,115,746	\$ 15,899,522	\$ 16,661,214	\$ 17,356,365	\$ 17,945,939
15							
16	Days of Operating Reserve		<b>82</b>	<b>89</b>	<b>78</b>	<b>76</b>	<b>83</b>
17							
<b>18</b>	<b>Water Capital Reserve</b>						
19	Beginning Balance	\$ 5,650,000	\$ 5,650,000	\$ 972,814	\$ 32,542	\$ 32,868	\$ 33,196
20	Withdrawals						
21	Capital Project Spending		(4,733,686)	(950,000)	-	-	-
22	Contributions						
23	Interest Earned <sup>(2)</sup>	-	56,500	9,728	325	329	332
24	Operating Contribution	-	-	-	-	-	-
25	Ending Balance	\$ 5,650,000	\$ 972,814	\$ 32,542	\$ 32,868	\$ 33,196	\$ 33,528
26							
<b>27</b>	<b>Water Impact Fee Reserve</b>						
28	Beginning Balance	\$ 3,640,020	\$ 3,640,020	\$ 4,025,725	\$ 5,441,259	\$ 5,675,959	\$ 7,322,218
29	Withdrawals						
30	Capital Project Spending	-	(925,000)	-	(1,300,000)	-	(675,000)
31	Offset Debt Service	-	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)
32	Contributions						

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Reserve Fund Balances <sup>(1)</sup>**

Line No.	Test Year FY 2017	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
33	Interest Earned <sup>(2)</sup>	-	36,400	40,257	54,413	73,222
34	Impact Fee Contribution	-	2,524,305	2,625,277	2,730,288	2,839,499
35	Ending Balance	\$ 3,640,020	\$ 4,025,725	\$ 5,441,259	\$ 5,675,959	\$ 7,322,218
36						\$ 8,423,519
37	<b>Wastewater Capital Reserve</b>					
38	Beginning Balance	\$ 4,650,000	\$ 4,650,000	\$ 496,500	\$ 169,465	\$ 18,160
39	Withdrawals					
40	Capital Project Spending		(4,200,000)	(332,000)	(153,000)	-
41	Contributions					
42	Interest Earned <sup>(2)</sup>	-	46,500	4,965	1,695	182
43	Operating Contribution	-	-	-	-	-
44	Ending Balance	\$ 4,650,000	\$ 496,500	\$ 169,465	\$ 18,160	\$ 18,341
45						\$ 18,525
46	<b>Wastewater Impact Fee Reserve</b>					
47	Beginning Balance	\$ 4,876,271	\$ 4,876,271	\$ 1,889,158	\$ 2,954,739	\$ 4,116,844
48	Withdrawals					
49	Capital Project Spending	-	(4,000,000)	-	-	-
50	Offset Debt Service	-	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
51	Contributions					
52	Interest Earned <sup>(2)</sup>	-	48,763	18,892	29,547	41,168
53	Impact Fee Contribution	-	2,064,125	2,146,690	2,232,557	2,321,859
54	Ending Balance	\$ 4,876,271	\$ 1,889,158	\$ 2,954,739	\$ 4,116,844	\$ 5,379,872
55						\$ 6,748,404

Notes:

<sup>(1)</sup> Excludes debt-related reserves and customer deposits

<sup>(2)</sup> Interest earnings are based on beginning balance and the interest rate shown on Schedule 1 (General Inputs)

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast**

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
1		<b>Revenues</b>								
2		Water Operating Revenue								
3	3100	Water Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
4	3101	Wholesale Water - Manville		-	-	-	-	-	-	None
5	3102	Wholesale Water - Windermere		-	-	-	-	-	-	None
6	3105	Parts/Taxable		1,000	1,000	1,000	1,000	1,000	1,000	None
7	3120	Tap Fees		2,500	2,500	2,500	2,500	2,500	2,500	None
8	3125	Fire Hydrant Testing Fee		3,000	3,000	3,000	3,000	3,000	3,000	None
9	3700	Service Fees		85,000	85,000	85,000	85,000	85,000	85,000	None
10	3710	Interest Income		-	-	-	-	-	-	None
11	3720	Miscellaneous Income		15,000	15,000	15,000	15,000	15,000	15,000	None
12	3721	Cash Long Short		-	-	-	-	-	-	None
13	3729	Insurance Claim Revenue		-	-	-	-	-	-	None
14	3850	Sale of Fixed Assets		-	-	-	-	-	-	None
15		Total Water Operating Revenue	\$	106,500	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500	
16										
17		Water Other Revenue								
18	3136	Impact fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
19	3711	Non-operating Interest		-	-	-	-	-	-	None
20	3363	TWDB Grant		-	-	-	-	-	-	None
21	3735	Impact Fee Transfer (DS funding)		-	-	-	-	-	-	None
22	3735	Impact Fee Transfer (CIP funding)		-	-	-	-	-	-	None
23	3883	Contribution From Other Fund		-	-	-	-	-	-	None
24		Total Water Other Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
46										
47		<b>Total Revenues</b>	\$	106,500	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500	\$ 106,500	
48										
49		<b>Operations and Maintenance Expenses</b>								
50		Utility Administration								
51	4000	Salaries	\$	495,173	\$ 510,028	\$ 525,329	\$ 541,089	\$ 557,322	\$ 574,041	General Salary
52	4005	Overtime		250	250	250	250	250	250	None
53	4006	Overtime- Pfestivals		300	300	300	300	300	300	None
54	4010	Employee Incentives		900	900	900	900	900	900	None
55	4015	Employee Retirement		61,855	63,711	65,622	67,591	69,618	71,707	General Salary
56	4020	Social Security/Medicare		35,457	36,520	37,616	38,744	39,907	41,104	General Salary
57	4030	Workers Compensation		1,103	1,213	1,335	1,468	1,615	1,776	Inc 10%
58	4040	Employee Insurance		59,220	66,326	74,286	81,714	89,886	97,076	Insurance
59	4050	Unemployment Tax		2,325	2,441	2,563	2,691	2,825	2,967	Inc 5%
60	4085	Merit Increases		-	-	-	-	-	-	None
61	4110	Legal Fees		10,000	10,000	10,000	10,000	10,000	10,000	None
62	4195	Other Professional Fees		325,000	325,000	325,000	325,000	325,000	325,000	None
63	4200	Gasoline		2,500	2,558	2,616	2,676	2,738	2,801	General
64	4210	Vehicle Maintenance/Repair		1,500	1,535	1,570	1,606	1,643	1,681	General
65	4260	Franchise Fee Water		529,631	529,631	529,631	529,631	529,631	529,631	Water Rev
66	4260	Franchise Fee Wastewater		-	-	-	-	-	-	WW Rev
67	4300	Electricity		9,750	10,238	10,749	11,287	11,851	12,444	Electricity
68	4310	Communications		11,750	12,338	12,954	13,602	14,282	14,996	Inc 5%
69	4400	Postage		49,500	49,500	49,500	49,500	49,500	49,500	None
70	4405	Uniforms		500	515	530	546	563	580	General Salary
71	4410	Travel & Training		10,500	10,500	10,500	10,500	10,500	10,500	None

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast**

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
72	4420	Insurance		3,750	3,938	4,134	4,341	4,558	4,786	Inc 5%
73	4430	Office Supplies		5,000	5,000	5,000	5,000	5,000	5,000	None
74	4440	Small Tools		23,500	23,500	23,500	23,500	23,500	23,500	None
75	4450	Advertising		5,000	5,000	5,000	5,000	5,000	5,000	None
76	4460	Membership/Dues		9,638	9,638	9,638	9,638	9,638	9,638	None
77	4465	Rentals/Leases		4,000	4,092	4,186	4,282	4,381	4,482	General
78	4470	Publications/Software		2,250	2,250	2,250	2,250	2,250	2,250	None
79	4480	Other Operating		30,000	33,000	36,300	39,930	43,923	48,315	Inc 10%
80	4482	Bad Debt Expense		-	-	-	-	-	-	None
81	4510	Maintenance Contracts		37,760	38,893	40,060	41,261	42,499	43,774	Inc 3%
82	4520	Maintenance & Repairs		30,000	30,690	31,396	32,118	32,857	33,612	General
83	4600	Emergency Management		-	-	-	-	-	-	None
84	4636	Manville Contract		-	-	-	-	-	-	None
85	4645	Transfer		375,000	375,000	375,000	375,000	375,000	375,000	None
86	NEW	Maintenance Superintendent		35,832	36,907	38,014	39,155	40,329	41,539	General Salary
87	NEW	Insurance Maintenance Superintendent		5,268	5,900	6,608	7,269	7,996	8,635	Insurance
88		Total Utility Administration		\$ 2,174,211	\$ 2,207,310	\$ 2,242,337	\$ 2,277,840	\$ 2,315,261	\$ 2,352,786	
89										
90		Utility Maintenance								
91	4000	Salaries		\$ 304,943	\$ 314,091	\$ 323,514	\$ 333,219	\$ 343,216	\$ 353,513	General Salary
92	4005	Overtime		25,000	25,000	25,000	25,000	25,000	25,000	None
93	4006	Overtime- Pfestivals		1,000	1,000	1,000	1,000	1,000	1,000	None
94	4010	Employee Incentives		900	900	900	900	900	900	None
95	4015	Employee Retirement		45,463	46,826	48,231	49,678	51,168	52,703	General Salary
96	4020	Social Security/Medicare		25,386	26,148	26,932	27,740	28,572	29,429	General Salary
97	4030	Workers Compensation		6,752	7,427	8,169	8,986	9,885	10,873	Inc 10%
98	4040	Employee Insurance		67,116	75,170	84,190	92,609	101,870	110,020	Insurance
99	4050	Unemployment Tax		2,295	2,410	2,530	2,657	2,790	2,929	Inc 5%
100	4200	Gasoline		18,750	19,181	19,622	20,074	20,535	21,008	General
101	4210	Vehicle Repair		7,500	7,673	7,849	8,029	8,214	8,403	General
102	4220	Equipment Repair		10,000	10,230	10,465	10,706	10,952	11,204	General
103	4310	Communications		700	735	772	810	851	893	Inc 5%
104	4405	Uniforms		3,200	3,274	3,349	3,426	3,505	3,585	General
105	4410	Training and Education		5,000	5,000	5,000	5,000	5,000	5,000	None
106	4420	Insurance		6,300	6,615	6,946	7,293	7,658	8,041	Inc 5%
107	4433	Chemicals		1,000	1,000	1,000	1,000	1,000	1,000	None
108	4440	Small Tools/Equipment		18,750	18,750	18,750	18,750	18,750	18,750	None
109	4460	Memberships/Dues		-	-	-	-	-	-	None
110	4465	Rentals/Leases		1,000	1,023	1,047	1,071	1,095	1,120	General
111	4480	Other Operating Expenses		12,000	12,276	12,558	12,847	13,143	13,445	General
112	NEW	Utility System Worker I/II FY 2019	A			42,940	44,228	45,555	46,921	General Salary
113	NEW	Insurance Utility System Worker I/II FY 2019	A			15,200	16,720	18,393	19,864	Insurance
114	NEW	Utility System Worker I/II FY 2020	A				41,982	43,241	44,538	General Salary
115	NEW	Insurance Utility System Worker I/II FY 2020	A				16,158	17,774	19,196	Insurance
116	NEW	Maintenance Tech I/II FY 2020	A				41,982	43,241	44,538	General Salary
117	NEW	Insurance Maintenance Tech I/II FY 2020	A				16,158	17,774	19,196	Insurance
118		Total Utility Maintenance		\$ 563,054	\$ 584,728	\$ 665,965	\$ 808,024	\$ 841,082	\$ 873,071	
119										
120		Water Treatment								
121	4000	Salaries		\$ 258,606	\$ 266,364	\$ 274,355	\$ 282,586	\$ 291,063	\$ 299,795	General Salary

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast**

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
122	4005	Overtime		32,500	33,248	34,012	34,794	35,595	36,413	General
123	4006	Overtime- Pfestivals		-	-	-	-	-	-	None
124	4010	Employee Incentives		-	-	-	-	-	-	None
125	4015	Employee Retirement		39,882	41,078	42,311	43,580	44,888	46,234	General Salary
126	4020	Social Security/Medicare		22,270	22,938	23,626	24,335	25,065	25,817	General Salary
127	4030	Workers Compensation		6,493	7,142	7,857	8,642	9,506	10,457	Inc 10%
128	4040	Employee Insurance		55,272	61,905	69,333	76,267	83,893	90,605	Insurance
129	4050	Unemployment Tax		1,890	1,985	2,084	2,188	2,297	2,412	Inc 5%
130	4155	Lab Fees		6,000	6,138	6,279	6,424	6,571	6,722	General
131	4195	Other Professional Fees		-	-	-	-	-	-	None
132	4200	Gasoline		6,000	6,138	6,279	6,424	6,571	6,722	General
133	4210	Vehicle Mnt		2,000	2,046	2,093	2,141	2,190	2,241	General
134	4220	Equipment Repair		3,500	3,500	3,500	3,500	3,500	3,500	None
135	4300	Electricity		554,400	582,120	611,226	641,787	673,877	707,570	Electricity
136	4310	Communications		9,900	10,395	10,915	11,460	12,034	12,635	Inc 5%
137	4320	Water		350	350	350	350	350	350	None
138	4405	Uniforms		2,800	2,884	2,971	3,060	3,151	3,246	General Salary
139	4410	Training and Education		3,000	3,000	3,000	3,000	3,000	3,000	None
140	4420	Insurance		18,700	19,635	20,617	21,648	22,730	23,866	Inc 5%
141	4433	Chemicals		150,000	155,250	160,684	166,308	172,128	178,153	Chemicals
142	4440	Small Tools/Equipment		15,000	15,000	15,000	15,000	15,000	15,000	None
143	4460	Membership/Dues		-	-	-	-	-	-	None
144	4465	Rentals/Leases		4,000	4,000	4,000	4,000	4,000	4,000	None
145	4702	Software		-	-	-	-	-	-	None
146	4480	Other Operating		7,000	7,161	7,326	7,494	7,667	7,843	General
147	4485	State Permits		30,000	30,690	31,396	32,118	32,857	33,612	General
148	4510	Maintenance Contracts		61,775	63,011	64,271	65,556	66,867	68,205	Inc 5%
149	4520	Maintenance and Repairs		215,000	219,945	225,004	230,179	235,473	240,889	General
150	NEW	Treatment Plant Operator I/II FY 2019	A			43,505	44,810	46,154	47,539	General Salary
151	NEW	Insurance Treatment Plant Operator I/II FY 2019	A			14,712	16,183	17,802	19,226	Insurance
152		Total Water Treatment		\$ 1,506,338	\$ 1,565,922	\$ 1,686,704	\$ 1,753,834	\$ 1,824,230	\$ 1,896,054	
153										
154		Water Distribution								
155	4000	Salaries		\$ 148,031	\$ 152,472	\$ 157,046	\$ 161,757	\$ 166,610	\$ 171,609	General Salary
156	4005	Overtime		1,000	1,023	1,047	1,071	1,095	1,120	General
157	4010	Employee Incentives		-	-	-	-	-	-	None
158	4015	Employee Retirement		20,417	21,030	21,660	22,310	22,980	23,669	General Salary
159	4020	Social Security/Medicare		11,401	11,743	12,095	12,458	12,832	13,217	General Salary
160	4030	Workers Compensation		3,324	3,656	4,022	4,424	4,867	5,353	Inc 10%
161	4040	Employee Insurance		31,584	35,374	39,619	43,581	47,939	51,774	Insurance
162	4050	Unemployment Tax		1,080	1,134	1,191	1,250	1,313	1,378	Inc 5%
163	4155	Lab Fees		20,000	20,000	20,000	20,000	20,000	20,000	None
164	4195	Other Professional Fees		-	-	-	-	-	-	None
165	4200	Gasoline		13,500	13,811	14,128	14,453	14,786	15,126	General
166	4210	Vehicle Repair		3,500	3,500	3,500	3,500	3,500	3,500	None
167	4220	Equipment Repair		1,500	1,500	1,500	1,500	1,500	1,500	None
168	4300	Electricity		174,800	183,540	192,717	202,353	212,470	223,094	Electricity
169	4310	Communications		700	735	772	810	851	893	Inc 5%
170	4330	Natural Gas		-	-	-	-	-	-	None
171	4405	Uniforms		1,600	1,648	1,697	1,748	1,801	1,855	General Salary

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast**

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
172	4410	Training and Education		3,000	3,000	3,000	3,000	3,000	3,000	None
173	4420	Insurance		17,500	18,375	19,294	20,258	21,271	22,335	Inc 5%
174	4433	Chemicals		8,000	8,280	8,570	8,870	9,180	9,501	Chemicals
175	4440	Small Tools/Equipment		15,000	15,000	15,000	15,000	15,000	15,000	None
176	4465	Rentals/Leases		1,500	1,500	1,500	1,500	1,500	1,500	None
177	4480	Other Operating Expenses		3,800	3,887	3,977	4,068	4,162	4,258	General
178	4485	State Permits		7,000	7,161	7,326	7,494	7,667	7,843	General
179	4510	Maintenance Contracts		148,500	155,925	163,721	171,907	180,503	189,528	Inc 5%
180	4520	Maintenance and Repairs		175,000	179,025	183,143	187,355	191,664	196,072	General
181	4625	Wholesale Water		-	-	-	-	-	-	None
182	4630	Water District Payments		412,000	453,200	498,520	548,372	603,209	663,530	Inc 10%
183	4635	Water Conservation		35,000	36,750	38,588	40,517	42,543	44,670	Inc 5%
184	4640	Water Meters		260,000	265,980	272,098	278,356	284,758	291,307	General
185	4660	LCRA Water Purchases		1,528,500	1,589,640	1,762,911	1,833,427	1,906,764	1,983,035	LCRA
186	NEW	Treatment Plant Operator II & III		99,760	102,753	105,835	109,010	112,281	115,649	General Salary
187	NEW	Insurance Treatment Plant Operator II/III		27,058	30,305	33,942	37,336	41,069	44,355	Insurance
188	NEW	Wholesale Water (Manville 685)		918,843	918,843	918,843	918,843	918,843	918,843	None
189	NEW	Wholesale Water (Manville MUDs)		1,679,931	1,679,931	1,763,928	1,852,124	1,944,730	2,041,967	WH MUD Water
190		Total Water Distribution		\$ 5,772,829	\$ 5,920,721	\$ 6,271,188	\$ 6,528,654	\$ 6,800,687	\$ 7,086,482	
241										
242		<b>Total Operations and Maintenance Expenses</b>		<b>\$ 10,016,432</b>	<b>\$ 10,278,680</b>	<b>\$ 10,866,194</b>	<b>\$ 11,368,352</b>	<b>\$ 11,781,260</b>	<b>\$ 12,208,393</b>	
243										
244		<b>Capital Outlay</b>								
245		Utility Administration								
246	4700	Equipment		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	None
247	4702	Software		9,400	9,400	9,400	9,400	9,400	9,400	None
248	4710	Buildings		-	-	-	-	-	-	None
249	4720	Improvements other than buildings		-	-	-	-	-	-	None
250	4735	CCN - Cert of Conv & Necessity		-	-	-	-	-	-	None
251		Total Utility Administration		\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	None
252										
253		Utility Maintenance								
254	4700	Equipment		\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	None
255	4720	Improvements O/T Buildings		-	-	-	-	-	-	None
256		Total Utility Maintenance		\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	
257										
258		Water Treatment								
259	4700	Equipment		\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	None



**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast**

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
260	4710	Buildings		-	-	-	-	-	-	None
261	4720	Improvements O/T Buildings		-	-	-	-	-	-	None
262		Total Water Treatment		\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
263										
264		Water Distribution								
265	4700	Equipment		\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	None
266	4720	Improvements o/t buildings		-	-	-	-	-	-	None
267		Total Water Distribution		\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	
268										
269		Wastewater Collection								
270	4702	Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
271	4710	Buildings		-	-	-	-	-	-	None
272	4720	Improvements o/t Buildings		-	-	-	-	-	-	None
273		Total Wastewater Collection		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
274										
275		Wastewater Treatment								
276	4700	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	None
277	4710	Buildings		-	-	-	-	-	-	None
278	4720	Improvements o/t Buildings		-	-	-	-	-	-	None
279		Total Wastewater Treatment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280										
281		<b>Total Capital Outlay</b>		<b>\$ 115,900</b>	<b>\$ 115,900</b>	<b>\$ 115,900</b>	<b>\$ 115,900</b>	<b>\$ 115,900</b>	<b>\$ 115,900</b>	
282										
283		<b>Debt Service</b>								
284		Water								
285	4800	Debt Service Interest - Existing		\$ 2,199,105	\$ 2,146,247	\$ 2,082,125	\$ 2,020,562	\$ 1,941,253	\$ 1,864,827	Schedule 3
286	4810	Debt Service Principal - Existing		1,793,464	1,671,723	1,760,613	1,822,698	1,910,658	1,849,074	Schedule 3
287	4815	Debt Service Fees		2,200	2,251	2,302	2,355	2,409	2,465	General
288	4820	Bond Issuance Cost		-	-	-	-	-	-	General
289	4800	Debt Service Interest - Proposed		-	22,995	236,336	450,147	472,090	558,091	Schedule 4
290	4810	Debt Service Principal - Proposed		-	8,338	86,212	169,086	187,527	230,339	Schedule 4
291		Total Water		\$ 3,994,769	\$ 3,851,554	\$ 4,167,589	\$ 4,464,849	\$ 4,513,937	\$ 4,504,796	
292										
314		<b>Total Debt Service</b>		<b>\$ 3,994,769</b>	<b>\$ 3,851,554</b>	<b>\$ 4,167,589</b>	<b>\$ 4,464,849</b>	<b>\$ 4,513,937</b>	<b>\$ 4,504,796</b>	
315										
316		<b>Miscellaneous and Non-Recurring Expenses</b>								
317		Contributions to Operating Reserve - Water		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	Schedule 6
318		Contributions to Water Capital Reserve		-	-	-	-	-	-	Schedule 6
319		Contributions to Wastewater Capital Reserve		-	-	-	-	-	-	
320		Contributions to Operating Reserve - WW		-	-	-	-	-	-	
321		Debt Service Funding from Water Impact Fee		-	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	(1,250,000)	Schedule 6
322		Debt Service Funding from WW Impact Fee		-	-	-	-	-	-	
323		<b>Total Miscellaneous and Non-Recurring Expenses</b>		<b>\$ -</b>	<b>\$ (1,250,000)</b>	<b>\$ (1,250,000)</b>	<b>\$ (1,250,000)</b>	<b>\$ (1,250,000)</b>	<b>\$ (1,250,000)</b>	
324										
325		<b>Revenue Requirement</b>		<b>\$ 14,020,601</b>	<b>\$ 12,889,634</b>	<b>\$ 13,793,183</b>	<b>\$ 14,592,601</b>	<b>\$ 15,054,597</b>	<b>\$ 15,472,588</b>	

Notes:

(1) The line numbers shown on this worksheet are set to match the line numbers shown on Schedule 2

A Adjustment based on five year personnel projections provided by City staff

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Water Production <sup>(1)</sup>**

Line No.	Day of Month	January	February	March	April	May	June	July	August	September	October	November	December
1	1	4,515,328	4,177,344	4,170,000	6,041,000	4,065,000	5,184,000	6,962,552	6,969,791	8,103,000	9,424,000	4,528,396	4,120,000
2	2	4,395,285	4,887,000	4,540,240	5,554,671	5,820,156	5,301,937	7,266,000	10,681,719	8,955,682	9,117,084	5,196,647	3,998,519
3	3	4,461,719	4,540,582	4,341,401	5,354,564	5,439,046	5,678,900	6,853,913	9,564,447	10,049,175	7,961,850	4,897,365	5,346,469
4	4	4,668,755	4,484,522	4,935,439	4,941,486	5,513,279	5,824,796	6,842,547	7,759,424	9,815,807	8,938,419	5,268,608	3,520,506
5	5	4,826,806	4,448,831	3,734,931	4,780,875	6,327,415	5,719,132	7,158,413	9,714,162	8,379,536	9,705,730	4,694,314	4,422,009
6	6	5,757,124	3,975,644	3,982,388	4,598,855	6,467,000	6,126,070	6,722,783	11,703,506	9,702,706	6,955,844	5,993,916	4,653,857
7	7	3,564,880	4,218,944	4,720,332	5,138,006	4,730,910	6,132,730	7,849,898	9,507,656	9,269,640	7,786,496	4,968,468	4,939,828
8	8	4,825,358	4,916,146	4,653,240	5,760,490	5,486,000	6,402,558	7,595,142	9,275,020	8,654,852	8,900,572	5,024,530	4,582,882
9	9	4,642,552	5,538,174	4,532,000	5,346,484	5,145,000	7,363,692	8,399,860	10,397,756	8,760,688	8,713,120	8,008,530	4,357,622
10	10	4,204,000	4,914,112	4,461,056	5,255,322	4,844,000	7,171,426	7,836,624	10,845,984	8,429,336	7,792,352	10,503,184	4,602,116
11	11	4,554,368	4,032,668	4,486,544	4,994,664	5,412,000	7,441,408	7,315,920	9,962,824	6,948,208	8,314,828	7,102,076	4,472,024
12	12	4,976,024	4,580,444	4,248,848	4,553,492	5,885,092	8,159,676	7,947,796	9,311,496	6,571,456	9,247,792	11,894,232	4,382,456
13	13	4,415,156	4,757,804	4,478,180	4,899,344	5,233,372	6,350,648	8,450,392	11,766,200	7,637,616	7,858,288	8,429,524	4,289,020
14	14	4,713,936	4,953,892	4,406,232	5,162,620	4,671,724	7,266,568	8,295,448	11,521,616	7,349,800	8,247,752	5,302,756	4,208,680
15	15	4,220,412	5,026,312	4,229,296	5,914,432	4,378,916	4,777,928	8,450,656	9,542,872	7,028,320	9,132,664	5,858,284	3,927,876
16	16	4,445,840	4,705,868	4,614,104	5,769,200	4,656,636	7,257,644	8,679,760	10,510,368	7,512,488	9,911,088	5,252,088	4,507,844
17	17	4,539,640	4,705,868	4,545,268	5,510,952	4,869,584	5,315,336	9,299,068	11,462,224	8,222,360	7,854,232	5,127,432	4,509,588
18	18	4,781,680	4,720,080	4,580,024	5,128,520	5,095,208	5,281,560	8,627,416	8,515,648	8,273,432	8,171,616	4,663,808	4,193,960
19	19	4,677,544	4,775,120	4,661,184	4,563,984	4,210,512	6,321,512	8,640,952	10,342,840	7,645,120	7,629,240	5,082,528	4,465,104
20	20	4,973,824	4,582,368	4,375,688	4,801,992	6,025,808	5,330,776	9,037,608	10,751,640	8,837,944	7,082,032	5,565,648	4,045,552
21	21	5,025,320	4,981,696	4,388,376	5,870,672	5,420,496	5,503,824	8,282,584	9,189,080	8,485,840	7,300,328	6,981,664	4,374,200
22	22	4,836,696	4,251,992	4,355,696	5,073,856	5,205,840	5,098,160	8,492,576	8,172,032	7,644,448	7,058,632	5,110,520	4,545,608
23	23	4,340,336	5,677,944	4,505,776	5,526,672	4,423,656	5,735,168	9,578,616	8,226,984	7,901,544	5,656,384	5,774,176	4,913,472
24	24	4,106,472	4,674,096	4,871,152	5,359,360	3,538,512	6,424,408	9,563,960	9,012,640	8,965,696	5,105,760	4,319,752	4,818,848
25	25	4,644,592	4,717,648	4,967,848	5,876,288	4,870,536	7,336,336	8,498,744	8,429,208	8,532,016	5,336,656	3,893,112	4,587,200
26	26	4,825,960	5,133,120	4,836,720	4,459,392	4,553,000	6,873,176	9,594,696	8,810,424	7,759,360	5,279,744	4,263,592	4,629,888
27	27	4,732,544	4,046,944	5,147,720	4,375,480	4,383,000	6,461,112	9,413,528	9,235,248	8,644,400	4,877,240	4,609,616	4,603,640
28	28	4,684,960	4,433,760	4,040,432	4,975,544	4,938,352	5,814,000	8,696,976	9,280,976	8,822,840	5,014,280	4,152,368	3,852,144
29	29	4,650,528		5,172,104	5,698,576	5,186,072	7,231,888	8,621,168	8,257,104	7,482,344	6,050,232	4,226,664	3,851,808
30	30	4,238,184		5,503,608	5,476,424	5,075,048	5,595,560	8,958,808	10,067,088	8,315,736	5,809,744	4,394,896	3,480,392
31	31	4,505,992		6,429,472		5,261,280		11,843,536	9,721,904		4,648,984		4,102,104
32													
33	Total	142,751,815	130,858,923	142,915,299	156,763,217	157,132,450	186,481,929	259,777,940	298,509,881	248,701,390	230,882,983	171,088,694	135,305,216
34	Avg	4,604,897	4,673,533	4,610,171	5,225,441	5,068,789	6,216,064	8,379,934	9,629,351	8,290,046	7,447,838	5,702,956	4,364,684
35	Max	5,757,124	5,677,944	6,429,472	6,041,000	6,467,000	8,159,676	11,843,536	11,766,200	10,049,175	9,911,088	11,894,232	5,346,469
36	Min	3,564,880	3,975,644	3,734,931	4,375,480	3,538,512	4,777,928	6,722,783	6,969,791	6,571,456	4,648,984	3,893,112	3,480,392
37													
38			Peak Day	11,894,232	(July 31, 2015)								
39			Average Day	6,194,986									
40			Peaking Ratio	1.92	Peak Day / Average Day								

Notes:

- <sup>(1)</sup> Water production in gallons for a "normal" period
- Does not include water purchased from wholesale providers (e.g., Manville WSC)
- Data shown is for CY 2015

City of Pflugerville  
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. <sup>(4)</sup>	Description	Allocation Basis	Year 1 FY 2018				Year 2 FY 2019			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
1	Revenues									
2	Water Operating Revenue									
3	3100 Water Revenue	Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	3101 Wholesale Water - Manville	Base	-	-	-	-	-	-	-	-
5	3102 Wholesale Water - Windermere	Base	-	-	-	-	-	-	-	-
6	3105 Parts/Taxable	Base	1,000	-	-	1,000	1,000	-	-	1,000
7	3120 Tap Fees	Base	2,500	-	-	2,500	2,500	-	-	2,500
8	3125 Fire Hydrant Testing Fee	Base	3,000	-	-	3,000	3,000	-	-	3,000
9	3700 Service Fees	Base	85,000	-	-	85,000	85,000	-	-	85,000
10	3710 Interest Income	Base	-	-	-	-	-	-	-	-
11	3720 Miscellaneous Income	Base	15,000	-	-	15,000	15,000	-	-	15,000
12	3721 Cash Long Short	Base	-	-	-	-	-	-	-	-
13	3729 Insurance Claim Revenue	Base	-	-	-	-	-	-	-	-
14	3850 Sale of Fixed Assets	Base	-	-	-	-	-	-	-	-
15	Total Water Operating Revenue		\$ 106,500	\$ -	\$ -	\$ 106,500	\$ 106,500	\$ -	\$ -	\$ 106,500
16										
17	Water Other Revenue									
18	3136 Impact fees	Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	3711 Non-operating Interest	Base	-	-	-	-	-	-	-	-
20	3363 TWDB Grant	Base	-	-	-	-	-	-	-	-
21	3735 Impact Fee Transfer (DS funding)	Base	-	-	-	-	-	-	-	-
22	3735 Impact Fee Transfer (CIP funding)	Base	-	-	-	-	-	-	-	-
23	3883 Contribution From Other Fund	Base	-	-	-	-	-	-	-	-
24	Total Water Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48										
49	Operations and Maintenance Expenses									
50	Utility Administration									
51	4000 Salaries	RR Composite	\$ 391,156	\$ 106,155	\$ 12,716	\$ 510,028	\$ 400,734	\$ 112,205	\$ 12,390	\$ 525,329
52	4005 Overtime	RR Composite	192	52	6	250	191	53	6	250
53	4006 Overtime- Pfestivals	RR Composite	230	62	7	300	229	64	7	300
54	4010 Employee Incentives	RR Composite	690	187	22	900	687	192	21	900
55	4015 Employee Retirement	RR Composite	48,862	13,261	1,588	63,711	50,058	14,016	1,548	65,622
56	4020 Social Security/Medicare	RR Composite	28,008	7,601	911	36,520	28,694	8,034	887	37,616
57	4030 Workers Compensation	RR Composite	931	253	30	1,213	1,018	285	31	1,335
58	4040 Employee Insurance	RR Composite	50,868	13,805	1,654	66,326	56,667	15,867	1,752	74,286
59	4050 Unemployment Tax	RR Composite	1,872	508	61	2,441	1,955	547	60	2,563
60	4085 Merit Increases	RR Composite	-	-	-	-	-	-	-	-
61	4110 Legal Fees	RR Composite	7,669	2,081	249	10,000	7,628	2,136	236	10,000
62	4195 Other Professional Fees	RR Composite	249,253	67,644	8,103	325,000	247,918	69,416	7,665	325,000
63	4200 Gasoline	RR Composite	1,961	532	64	2,558	1,996	559	62	2,616
64	4210 Vehicle Maintenance/Repair	RR Composite	1,177	319	38	1,535	1,197	335	37	1,570
65	4260 Franchise Fee Water	RR Composite	406,191	110,236	13,205	529,631	404,016	113,123	12,492	529,631
66	4260 Franchise Fee Wastewater	RR Composite	-	-	-	-	-	-	-	-
67	4300 Electricity	RR Composite	7,851	2,131	255	10,238	8,200	2,296	254	10,749
68	4310 Communications	RR Composite	9,462	2,568	308	12,338	9,882	2,767	306	12,954
69	4400 Postage	RR Composite	37,963	10,303	1,234	49,500	37,760	10,573	1,168	49,500
70	4405 Uniforms	RR Composite	395	107	13	515	405	113	13	530
71	4410 Travel & Training	RR Composite	8,053	2,185	262	10,500	8,010	2,243	248	10,500
72	4420 Insurance	RR Composite	3,020	820	98	3,938	3,154	883	98	4,134
73	4430 Office Supplies	RR Composite	3,835	1,041	125	5,000	3,814	1,068	118	5,000
74	4440 Small Tools	RR Composite	18,023	4,891	586	23,500	17,926	5,019	554	23,500
75	4450 Advertising	RR Composite	3,835	1,041	125	5,000	3,814	1,068	118	5,000
76	4460 Membership/Dues	RR Composite	7,391	2,006	240	9,638	7,352	2,058	227	9,638
77	4465 Rentals/Leases	RR Composite	3,138	852	102	4,092	3,193	894	99	4,186
78	4470 Publications/Software	RR Composite	1,726	468	56	2,250	1,716	481	53	2,250
79	4480 Other Operating	RR Composite	25,309	6,868	823	33,000	27,691	7,753	856	36,300
80	4482 Bad Debt Expense	RR Composite	-	-	-	-	-	-	-	-
81	4510 Maintenance Contracts	RR Composite	29,828	8,095	970	38,893	30,558	8,556	945	40,060
82	4520 Maintenance & Repairs	RR Composite	23,537	6,388	765	30,690	23,950	6,706	741	31,396
83	4600 Emergency Management	RR Composite	-	-	-	-	-	-	-	-
84	4636 Manville Contract	RR Composite	-	-	-	-	-	-	-	-
85	4645 Transfer	RR Composite	287,599	78,051	9,350	375,000	286,059	80,096	8,845	375,000
86	NEW Maintenance Superintendent	RR Composite	28,305	7,682	920	36,907	28,998	8,119	897	38,014
87	NEW Insurance Maintenance Superintendent	RR Composite	4,525	1,228	147	5,900	5,041	1,411	156	6,608
88	Total Utility Administration		\$ 1,692,854	\$ 459,421	\$ 55,034	\$ 2,207,310	\$ 1,710,511	\$ 478,939	\$ 52,888	\$ 2,242,337
89										
90	Utility Maintenance									
91	4000 Salaries	Base-Extra	\$ 163,591	\$ 150,500	\$ -	\$ 314,091	\$ 168,499	\$ 155,015	\$ -	\$ 323,514
92	4005 Overtime	Base-Extra	13,021	11,979	-	25,000	13,021	11,979	-	25,000

City of Pflugerville  
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. <sup>(4)</sup>	Description	Allocation Basis	Year 1 FY 2018				Year 2 FY 2019			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
93	4006 Overtime- Pfestivals	Base	1,000	-	-	1,000	1,000	-	-	1,000
94	4010 Employee Incentives	Base-Extra	469	431	-	900	469	431	-	900
95	4015 Employee Retirement	Base-Extra	24,389	22,437	-	46,826	25,121	23,110	-	48,231
96	4020 Social Security/Medicare	Base-Extra	13,619	12,529	-	26,148	14,027	12,905	-	26,932
97	4030 Workers Compensation	Base-Extra	3,868	3,559	-	7,427	4,255	3,914	-	8,169
98	4040 Employee Insurance	Base-Extra	39,151	36,018	-	75,170	43,850	40,341	-	84,190
99	4050 Unemployment Tax	Base-Extra	1,255	1,155	-	2,410	1,318	1,212	-	2,530
100	4200 Gasoline	Base	19,181	-	-	19,181	19,622	-	-	19,622
101	4210 Vehicle Repair	Base	7,673	-	-	7,673	7,849	-	-	7,849
102	4220 Equipment Repair	Base-Extra	5,328	4,902	-	10,230	5,451	5,015	-	10,465
103	4310 Communications	Base	735	-	-	735	772	-	-	772
104	4405 Uniforms	Base	3,274	-	-	3,274	3,349	-	-	3,349
105	4410 Training and Education	Base	5,000	-	-	5,000	5,000	-	-	5,000
106	4420 Insurance	Base-Extra	3,445	3,170	-	6,615	3,618	3,328	-	6,946
107	4433 Chemicals	Base	1,000	-	-	1,000	1,000	-	-	1,000
108	4440 Small Tools/Equipment	Base	18,750	-	-	18,750	18,750	-	-	18,750
109	4460 Memberships/Dues	Base	-	-	-	-	-	-	-	-
110	4465 Rentals/Leases	Base	1,023	-	-	1,023	1,047	-	-	1,047
111	4480 Other Operating Expenses	Base	12,276	-	-	12,276	12,558	-	-	12,558
112	NEW Utility System Worker I/II FY 2019	Base-Extra	-	-	-	-	22,365	20,575	-	42,940
113	NEW Insurance Utility System Worker I/II FY 2019	Base-Extra	-	-	-	-	7,917	7,283	-	15,200
114	NEW Utility System Worker I/II FY 2020	Base-Extra	-	-	-	-	-	-	-	-
115	NEW Insurance Utility System Worker I/II FY 2020	Base-Extra	-	-	-	-	-	-	-	-
116	NEW Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	-	-	-	-
117	NEW Insurance Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	-	-	-	-
118	Total Utility Maintenance		\$ 338,048	\$ 246,680	\$ -	\$ 584,728	\$ 380,856	\$ 285,109	\$ -	\$ 665,965
119										
120	Water Treatment									
121	4000 Salaries	Base-Extra	\$ 138,733	\$ 127,631	\$ -	\$ 266,364	\$ 142,895	\$ 131,460	\$ -	\$ 274,355
122	4005 Overtime	Base-Extra	17,317	15,931	-	33,248	17,715	16,297	-	34,012
123	4006 Overtime- Pfestivals	Base	-	-	-	-	-	-	-	-
124	4010 Employee Incentives	Base-Extra	-	-	-	-	-	-	-	-
125	4015 Employee Retirement	Base-Extra	21,395	19,683	-	41,078	22,037	20,274	-	42,311
126	4020 Social Security/Medicare	Base-Extra	11,947	10,991	-	22,938	12,305	11,321	-	23,626
127	4030 Workers Compensation	Base-Extra	3,720	3,422	-	7,142	4,092	3,765	-	7,857
128	4040 Employee Insurance	Base-Extra	32,242	29,662	-	61,905	36,111	33,222	-	69,333
129	4050 Unemployment Tax	Base-Extra	1,034	951	-	1,985	1,085	998	-	2,084
130	4155 Lab Fees	Base	6,138	-	-	6,138	6,279	-	-	6,279
131	4195 Other Professional Fees	Base-Extra	-	-	-	-	-	-	-	-
132	4200 Gasoline	Base	6,138	-	-	6,138	6,279	-	-	6,279
133	4210 Vehicle Mnt	Base	2,046	-	-	2,046	2,093	-	-	2,093
134	4220 Equipment Repair	Base-Extra	1,823	1,677	-	3,500	1,823	1,677	-	3,500
135	4300 Electricity	Base	582,120	-	-	582,120	611,226	-	-	611,226
136	4310 Communications	Base	10,395	-	-	10,395	10,915	-	-	10,915
137	4320 Water	Base	350	-	-	350	350	-	-	350
138	4405 Uniforms	Base	2,884	-	-	2,884	2,971	-	-	2,971
139	4410 Training and Education	Base	3,000	-	-	3,000	3,000	-	-	3,000
140	4420 Insurance	Base	19,635	-	-	19,635	20,617	-	-	20,617
141	4433 Chemicals	Base	155,250	-	-	155,250	160,684	-	-	160,684
142	4440 Small Tools/Equipment	Base	15,000	-	-	15,000	15,000	-	-	15,000
143	4460 Membership/Dues	Base	-	-	-	-	-	-	-	-
144	4465 Rentals/Leases	Base	4,000	-	-	4,000	4,000	-	-	4,000
145	4702 Software	Base	-	-	-	-	-	-	-	-
146	4480 Other Operating	Base	7,161	-	-	7,161	7,326	-	-	7,326
147	4485 State Permits	Base	30,690	-	-	30,690	31,396	-	-	31,396
148	4510 Maintenance Contracts	Base-Extra	32,818	30,192	-	63,011	33,475	30,796	-	64,271
149	4520 Maintenance and Repairs	Base-Extra	114,556	105,389	-	219,945	117,191	107,813	-	225,004
150	NEW Treatment Plant Operator I/II FY 2019	Base-Extra	-	-	-	-	22,659	20,846	-	43,505
151	NEW Insurance Treatment Plant Operator I/II FY 2019	Base-Extra	-	-	-	-	7,663	7,050	-	14,712
152	Total Water Treatment		\$ 1,220,392	\$ 345,530	\$ -	\$ 1,565,922	\$ 1,301,186	\$ 385,518	\$ -	\$ 1,686,704
153										
154	Water Distribution									
155	4000 Salaries	Base-Extra	\$ 79,413	\$ 73,059	\$ -	\$ 152,472	\$ 81,796	\$ 75,250	\$ -	\$ 157,046
156	4005 Overtime	Base	1,023	-	-	1,023	1,047	-	-	1,047
157	4010 Employee Incentives	Base-Extra	-	-	-	-	-	-	-	-
158	4015 Employee Retirement	Base-Extra	10,953	10,077	-	21,030	11,282	10,379	-	21,660
159	4020 Social Security/Medicare	Base-Extra	6,116	5,627	-	11,743	6,300	5,796	-	12,095
160	4030 Workers Compensation	Base-Extra	1,904	1,752	-	3,656	2,095	1,927	-	4,022
161	4040 Employee Insurance	Base-Extra	18,424	16,950	-	35,374	20,635	18,984	-	39,619

City of Pflugerville  
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. <sup>(4)</sup>	Description	Allocation Basis	Year 1 FY 2018				Year 2 FY 2019			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
162	4050 Unemployment Tax	Base-Extra	591	543	-	1,134	620	571	-	1,191
163	4155 Lab Fees	Base	20,000	-	-	20,000	20,000	-	-	20,000
164	4195 Other Professional Fees	Base-Extra	-	-	-	-	-	-	-	-
165	4200 Gasoline	Base	13,811	-	-	13,811	14,128	-	-	14,128
166	4210 Vehicle Repair	Base	3,500	-	-	3,500	3,500	-	-	3,500
167	4220 Equipment Repair	Base-Extra	781	719	-	1,500	781	719	-	1,500
168	4300 Electricity	Base	183,540	-	-	183,540	192,717	-	-	192,717
169	4310 Communications	Base	735	-	-	735	772	-	-	772
170	4330 Natural Gas	Base	-	-	-	-	-	-	-	-
171	4405 Uniforms	Base	1,648	-	-	1,648	1,697	-	-	1,697
172	4410 Training and Education	Base	3,000	-	-	3,000	3,000	-	-	3,000
173	4420 Insurance	Base	18,375	-	-	18,375	19,294	-	-	19,294
174	4433 Chemicals	Base	8,280	-	-	8,280	8,570	-	-	8,570
175	4440 Small Tools/Equipment	Base	15,000	-	-	15,000	15,000	-	-	15,000
176	4465 Rentals/Leases	Base	1,500	-	-	1,500	1,500	-	-	1,500
177	4480 Other Operating Expenses	Base	3,887	-	-	3,887	3,977	-	-	3,977
178	4485 State Permits	Base	7,161	-	-	7,161	7,326	-	-	7,326
179	4510 Maintenance Contracts	Base-Extra	81,212	74,713	-	155,925	85,272	78,449	-	163,721
180	4520 Maintenance and Repairs	Base-Extra	93,243	85,782	-	179,025	95,388	87,755	-	183,143
181	4625 Wholesale Water	Base	-	-	-	-	-	-	-	-
182	4630 Water District Payments	Base	453,200	-	-	453,200	498,520	-	-	498,520
183	4635 Water Conservation	Base	36,750	-	-	36,750	38,588	-	-	38,588
184	4640 Water Meters	Customer	-	-	265,980	265,980	-	-	272,098	272,098
185	4660 LCRA Water Purchases	Base	1,589,640	-	-	1,589,640	1,762,911	-	-	1,762,911
186	NEW Treatment Plant Operator II & III	Base-Extra	53,518	49,235	-	102,753	55,123	50,712	-	105,835
187	NEW Insurance Treatment Plant Operator II/III	Base-Extra	15,784	14,521	-	30,305	17,678	16,263	-	33,942
188	NEW Wholesale Water (Manville 685)	Base	918,843	-	-	918,843	918,843	-	-	918,843
189	NEW Wholesale Water (Manville MUDs)	Base	1,679,931	-	-	1,679,931	1,763,928	-	-	1,763,928
190	Total Water Distribution		\$ 5,321,764	\$ 332,977	\$ 265,980	\$ 5,920,721	\$ 5,652,286	\$ 346,804	\$ 272,098	\$ 6,271,188
241										
242	<b>Total Operations and Maintenance Expenses</b>		<b>\$ 8,573,058</b>	<b>\$ 1,384,608</b>	<b>\$ 321,014</b>	<b>\$ 10,278,680</b>	<b>\$ 9,044,839</b>	<b>\$ 1,496,370</b>	<b>\$ 324,985</b>	<b>\$ 10,866,194</b>
243										
244	<b>Capital Outlay</b>									
245	Utility Administration									
246	4700 Equipment	RR Composite	\$ 3,835	\$ 1,041	\$ 125	\$ 5,000	\$ 3,814	\$ 1,068	\$ 118	\$ 5,000
247	4702 Software	RR Composite	7,209	1,956	234	9,400	7,171	2,008	222	9,400
248	4710 Buildings	RR Composite	-	-	-	-	-	-	-	-
249	4720 Improvements other than buildings	RR Composite	-	-	-	-	-	-	-	-
250	4735 CCN - Cert of Conv & Necessity	RR Composite	-	-	-	-	-	-	-	-
251	Total Utility Administration		\$ 11,044	\$ 2,997	\$ 359	\$ 14,400	\$ 10,985	\$ 3,076	\$ 340	\$ 14,400
252										
253	Utility Maintenance									
254	4700 Equipment	Base-Extra	\$ 33,073	\$ 30,427	\$ -	\$ 63,500	\$ 33,073	\$ 30,427	\$ -	\$ 63,500
256	Total Utility Maintenance		\$ 33,073	\$ 30,427	\$ -	\$ 63,500	\$ 33,073	\$ 30,427	\$ -	\$ 63,500
257										
258	Water Treatment									
259	4700 Equipment	Base-Extra	\$ 9,896	\$ 9,104	\$ -	\$ 19,000	\$ 9,896	\$ 9,104	\$ -	\$ 19,000
260	4710 Buildings	Base-Extra	-	-	-	-	-	-	-	-
261	4720 Improvements O/T Buildings	Base-Extra	-	-	-	-	-	-	-	-
262	Total Water Treatment		\$ 9,896	\$ 9,104	\$ -	\$ 19,000	\$ 9,896	\$ 9,104	\$ -	\$ 19,000
263										
264	Water Distribution									
265	4700 Equipment	Base-Extra	\$ 9,896	\$ 9,104	\$ -	\$ 19,000	\$ 9,896	\$ 9,104	\$ -	\$ 19,000
266	4720 Improvements o/t buildings	Base-Extra	-	-	-	-	-	-	-	-
267	Total Water Distribution		\$ 9,896	\$ 9,104	\$ -	\$ 19,000	\$ 9,896	\$ 9,104	\$ -	\$ 19,000
280										
281	<b>Total Capital Outlay</b>		<b>\$ 63,909</b>	<b>\$ 51,632</b>	<b>\$ 359</b>	<b>\$ 115,900</b>	<b>\$ 63,850</b>	<b>\$ 51,710</b>	<b>\$ 340</b>	<b>\$ 115,900</b>
282										
283	<b>Debt Service</b>									
284	Water									
285	4800 Debt Service Interest - Existing	Base-Extra	\$ 1,117,850	\$ 1,028,397	\$ -	\$ 2,146,247	\$ 1,084,453	\$ 997,672	\$ -	\$ 2,082,125
286	4810 Debt Service Principal - Existing	Base-Extra	870,699	801,024	-	1,671,723	916,997	843,616	-	1,760,613
287	4815 Debt Service Fees	Base-Extra	1,172	1,078	-	2,251	1,199	1,103	-	2,302
288	4820 Bond Issuance Cost	Base-Extra	-	-	-	-	-	-	-	-
289	4800 Debt Service Interest - Proposed	Base-Extra	11,977	11,018	-	22,995	123,093	113,243	-	236,336
290	4810 Debt Service Principal - Proposed	Base-Extra	4,343	3,995	-	8,338	44,903	41,310	-	86,212
291	Total Water		\$ 2,006,041	\$ 1,845,512	\$ -	\$ 3,851,554	\$ 2,170,645	\$ 1,996,944	\$ -	\$ 4,167,589
313										
314	<b>Total Debt Service</b>		<b>\$ 2,006,041</b>	<b>\$ 1,845,512</b>	<b>\$ -</b>	<b>\$ 3,851,554</b>	<b>\$ 2,170,645</b>	<b>\$ 1,996,944</b>	<b>\$ -</b>	<b>\$ 4,167,589</b>

City of Pflugerville  
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. <sup>(1)</sup>	Description	Allocation Basis	Year 1 FY 2018				Year 2 FY 2019			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
315										
316	<b>Miscellaneous and Non-Recurring Expenses</b>									
317	Contributions to Operating Reserve - Water	RR Composite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	Contributions to Water Capital Reserve	RR Composite	-	-	-	-	-	-	-	-
319	Contributions to Wastewater Capital Reserve	RR Composite	-	-	-	-	-	-	-	-
320	Contributions to Operating Reserve - WW	RR Composite	-	-	-	-	-	-	-	-
321	Debt Service Funding from Water Impact Fee	Base-Extra	(651,049)	(598,951)	-	(1,250,000)	(651,049)	(598,951)	-	(1,250,000)
322	Debt Service Funding from WW Impact Fee	Base-Extra	-	-	-	-	-	-	-	-
323	<b>Total Miscellaneous and Non-Recurring Expenses</b>		\$ (651,049)	\$ (598,951)	\$ -	\$ (1,250,000)	\$ (651,049)	\$ (598,951)	\$ -	\$ (1,250,000)
324										
325	<b>Revenue Requirement</b>		<b>\$ 9,885,459</b>	<b>\$ 2,682,801</b>	<b>\$ 321,373</b>	<b>\$ 12,889,634</b>	<b>\$ 10,521,784</b>	<b>\$ 2,946,074</b>	<b>\$ 325,325</b>	<b>\$ 13,793,183</b>

Notes:

<sup>(1)</sup> The line numbers shown on this worksheet are set to match the line numbers shown on Schedule 2

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast Base-Extra Allocation**

Line No. <sup>(4)</sup>	Description	Year 3 FY 2020				Year 4 FY 2021				Year 5 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total
1	<b>Revenues</b>												
2	Water Operating Revenue												
3	3100 Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	3101 Wholesale Water - Manville	-	-	-	-	-	-	-	-	-	-	-	-
5	3102 Wholesale Water - Windermere	-	-	-	-	-	-	-	-	-	-	-	-
6	3105 Parts/Taxable	1,000	-	-	1,000	1,000	-	-	1,000	1,000	-	-	1,000
7	3120 Tap Fees	2,500	-	-	2,500	2,500	-	-	2,500	2,500	-	-	2,500
8	3125 Fire Hydrant Testing Fee	3,000	-	-	3,000	3,000	-	-	3,000	3,000	-	-	3,000
9	3700 Service Fees	85,000	-	-	85,000	85,000	-	-	85,000	85,000	-	-	85,000
10	3710 Interest Income	-	-	-	-	-	-	-	-	-	-	-	-
11	3720 Miscellaneous Income	15,000	-	-	15,000	15,000	-	-	15,000	15,000	-	-	15,000
12	3721 Cash Long Short	-	-	-	-	-	-	-	-	-	-	-	-
13	3729 Insurance Claim Revenue	-	-	-	-	-	-	-	-	-	-	-	-
14	3850 Sale of Fixed Assets	-	-	-	-	-	-	-	-	-	-	-	-
15	<b>Total Water Operating Revenue</b>	<b>\$ 106,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,500</b>	<b>\$ 106,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,500</b>	<b>\$ 106,500</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 106,500</b>
16													
17	<b>Water Other Revenue</b>												
18	3136 Impact fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	3711 Non-operating Interest	-	-	-	-	-	-	-	-	-	-	-	-
20	3363 TWDB Grant	-	-	-	-	-	-	-	-	-	-	-	-
21	3735 Impact Fee Transfer (DS funding)	-	-	-	-	-	-	-	-	-	-	-	-
22	3735 Impact Fee Transfer (CIP funding)	-	-	-	-	-	-	-	-	-	-	-	-
23	3883 Contribution From Other Fund	-	-	-	-	-	-	-	-	-	-	-	-
24	<b>Total Water Other Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
48													
49	<b>Operations and Maintenance Expenses</b>												
50	<b>Utility Administration</b>												
51	4000 Salaries	\$ 410,088	\$ 118,836	\$ 12,245	\$ 541,089	\$ 423,569	\$ 121,280	\$ 12,472	\$ 557,322	\$ 438,283	\$ 122,998	\$ 12,760	\$ 574,041
52	4005 Overtime	189	55	6	250	190	54	6	250	191	54	6	250
53	4006 Overtime- Pfestivals	227	66	7	300	228	65	7	300	229	64	7	300
54	4010 Employee Incentives	682	198	20	900	684	196	20	900	687	193	20	900
55	4015 Employee Retirement	51,217	14,844	1,530	67,591	52,911	15,150	1,558	69,618	54,749	15,364	1,594	71,707
56	4020 Social Security/Medicare	29,358	8,509	877	38,744	30,329	8,684	893	39,907	31,383	8,807	914	41,104
57	4030 Workers Compensation	1,112	322	33	1,468	1,227	351	36	1,615	1,356	381	39	1,776
58	4040 Employee Insurance	61,919	17,946	1,849	81,714	68,314	19,560	2,011	89,886	74,118	20,800	2,158	97,076
59	4050 Unemployment Tax	2,039	591	61	2,691	2,147	615	63	2,825	2,265	636	66	2,967
60	4085 Merit Increases	-	-	-	-	-	-	-	-	-	-	-	-
61	4110 Legal Fees	7,577	2,196	226	10,000	7,600	2,176	224	10,000	7,635	2,143	222	10,000
62	4195 Other Professional Fees	246,268	71,378	7,355	325,000	247,003	70,724	7,273	325,000	248,139	69,637	7,224	325,000
63	4200 Gasoline	2,028	588	61	2,676	2,081	596	61	2,738	2,139	600	62	2,801
64	4210 Vehicle Maintenance/Repair	1,217	353	36	1,606	1,249	358	37	1,643	1,283	360	37	1,681
65	4260 Franchise Fee Water	401,326	116,319	11,985	529,631	402,525	115,255	11,852	529,631	404,376	113,482	11,773	529,631
66	4260 Franchise Fee Wastewater	-	-	-	-	-	-	-	-	-	-	-	-
67	4300 Electricity	8,553	2,479	255	11,287	9,007	2,579	265	11,851	9,501	2,666	277	12,444
68	4310 Communications	10,307	2,987	308	13,602	10,855	3,108	320	14,282	11,450	3,213	333	14,996
69	4400 Postage	37,508	10,871	1,120	49,500	37,620	10,772	1,108	49,500	37,794	10,606	1,100	49,500
70	4405 Uniforms	414	120	12	546	428	122	13	563	443	124	13	580
71	4410 Travel & Training	7,956	2,306	238	10,500	7,980	2,285	235	10,500	8,017	2,250	233	10,500
72	4420 Insurance	3,289	953	98	4,341	3,464	992	102	4,558	3,654	1,025	106	4,786
73	4430 Office Supplies	3,789	1,098	113	5,000	3,800	1,088	112	5,000	3,818	1,071	111	5,000
74	4440 Small Tools	17,807	5,161	532	23,500	17,860	5,114	526	23,500	17,942	5,035	522	23,500
75	4450 Advertising	3,789	1,098	113	5,000	3,800	1,088	112	5,000	3,818	1,071	111	5,000
76	4460 Membership/Dues	7,303	2,117	218	9,638	7,325	2,097	216	9,638	7,358	2,065	214	9,638
77	4465 Rentals/Leases	3,245	941	97	4,282	3,330	953	98	4,381	3,422	960	100	4,482
78	4470 Publications/Software	1,705	494	51	2,250	1,710	490	50	2,250	1,718	482	50	2,250
79	4480 Other Operating	30,257	8,770	904	39,930	33,382	9,558	983	43,923	36,889	10,352	1,074	48,315
80	4482 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-
81	4510 Maintenance Contracts	31,266	9,062	934	41,261	32,300	9,248	951	42,499	33,422	9,379	973	43,774
82	4520 Maintenance & Repairs	24,337	7,054	727	32,118	24,971	7,150	735	32,857	25,663	7,202	747	33,612
83	4600 Emergency Management	-	-	-	-	-	-	-	-	-	-	-	-
84	4636 Manville Contract	-	-	-	-	-	-	-	-	-	-	-	-
85	4645 Transfer	284,155	82,359	8,486	375,000	285,003	81,605	8,392	375,000	286,314	80,350	8,336	375,000
86	NEW Maintenance Superintendent	29,669	8,599	886	39,155	30,651	8,776	902	40,329	31,715	8,900	923	41,539
87	NEW Insurance Maintenance Superintendent	5,508	1,596	164	7,269	6,077	1,740	179	7,996	6,593	1,850	192	8,635
88	<b>Total Utility Administration</b>	<b>\$ 1,726,026</b>	<b>\$ 500,267</b>	<b>\$ 51,547</b>	<b>\$ 2,277,840</b>	<b>\$ 1,759,620</b>	<b>\$ 503,831</b>	<b>\$ 51,811</b>	<b>\$ 2,315,261</b>	<b>\$ 1,796,364</b>	<b>\$ 504,124</b>	<b>\$ 52,298</b>	<b>\$ 2,352,786</b>
89													
90	<b>Utility Maintenance</b>												
91	4000 Salaries	\$ 173,554	\$ 159,666	\$ -	\$ 333,219	\$ 178,760	\$ 164,456	\$ -	\$ 343,216	\$ 184,123	\$ 169,389	\$ -	\$ 353,513
92	4005 Overtime	13,021	11,979	-	25,000	13,021	11,979	-	25,000	13,021	11,979	-	25,000

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Water Revenue Requirement Forecast Base-Extra Allocation**

Line No. <sup>(4)</sup>	Description	Year 3 FY 2020				Year 4 FY 2021				Year 5 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total
93	4006 Overtime- Pfestivals	1,000	-	-	1,000	1,000	-	-	1,000	1,000	-	-	1,000
94	4010 Employee Incentives	469	431	-	900	469	431	-	900	469	431	-	900
95	4015 Employee Retirement	25,874	23,804	-	49,678	26,651	24,518	-	51,168	27,450	25,253	-	52,703
96	4020 Social Security/Medicare	14,448	13,292	-	27,740	14,882	13,691	-	28,572	15,328	14,101	-	29,429
97	4030 Workers Compensation	4,680	4,306	-	8,986	5,148	4,736	-	9,885	5,663	5,210	-	10,873
98	4040 Employee Insurance	48,235	44,375	-	92,609	53,058	48,812	-	101,870	57,303	52,717	-	110,020
99	4050 Unemployment Tax	1,384	1,273	-	2,657	1,453	1,337	-	2,790	1,526	1,403	-	2,929
100	4200 Gasoline	20,074	-	-	20,074	20,535	-	-	20,535	21,008	-	-	21,008
101	4210 Vehicle Repair	8,029	-	-	8,029	8,214	-	-	8,214	8,403	-	-	8,403
102	4220 Equipment Repair	5,576	5,130	-	10,706	5,704	5,248	-	10,952	5,836	5,369	-	11,204
103	4310 Communications	810	-	-	810	851	-	-	851	893	-	-	893
104	4405 Uniforms	3,426	-	-	3,426	3,505	-	-	3,505	3,585	-	-	3,585
105	4410 Training and Education	5,000	-	-	5,000	5,000	-	-	5,000	5,000	-	-	5,000
106	4420 Insurance	3,799	3,495	-	7,293	3,988	3,669	-	7,658	4,188	3,853	-	8,041
107	4433 Chemicals	1,000	-	-	1,000	1,000	-	-	1,000	1,000	-	-	1,000
108	4440 Small Tools/Equipment	18,750	-	-	18,750	18,750	-	-	18,750	18,750	-	-	18,750
109	4460 Memberships/Dues	-	-	-	-	-	-	-	-	-	-	-	-
110	4465 Rentals/Leases	1,071	-	-	1,071	1,095	-	-	1,095	1,120	-	-	1,120
111	4480 Other Operating Expenses	12,847	-	-	12,847	13,143	-	-	13,143	13,445	-	-	13,445
112	NEW Utility System Worker I/II FY 2019	23,036	21,192	-	44,228	23,727	21,828	-	45,555	24,438	22,483	-	46,921
113	NEW Insurance Utility System Worker I/II FY 2019	8,709	8,012	-	16,721	9,580	8,813	-	18,393	10,346	9,518	-	19,864
114	NEW Utility System Worker I/II FY 2020	21,866	20,116	-	41,982	22,522	20,719	-	43,241	23,197	21,341	-	44,538
115	NEW Insurance Utility System Worker I/II FY 2020	8,416	7,742	-	16,158	9,258	8,517	-	17,774	9,998	9,198	-	19,196
116	NEW Maintenance Tech I/II FY 2020	21,866	20,116	-	41,982	22,522	20,719	-	43,241	23,197	21,341	-	44,538
117	NEW Insurance Maintenance Tech I/II FY 2020	8,416	7,742	-	16,158	9,258	8,517	-	17,774	9,998	9,198	-	19,196
118	Total Utility Maintenance	\$ 455,354	\$ 352,670	\$ -	\$ 808,024	\$ 473,092	\$ 367,990	\$ -	\$ 841,082	\$ 490,286	\$ 382,785	\$ -	\$ 873,071
119													
120	Water Treatment												
121	4000 Salaries	\$ 147,182	\$ 135,404	\$ -	\$ 282,586	\$ 151,597	\$ 139,466	\$ -	\$ 291,063	\$ 156,145	\$ 143,650	\$ -	\$ 299,795
122	4005 Overtime	18,122	16,672	-	34,794	18,539	17,056	-	35,595	18,966	17,448	-	36,413
123	4006 Overtime- Pfestivals	-	-	-	-	-	-	-	-	-	-	-	-
124	4010 Employee Incentives	-	-	-	-	-	-	-	-	-	-	-	-
125	4015 Employee Retirement	22,698	20,882	-	43,580	23,379	21,508	-	44,888	24,081	22,154	-	46,234
126	4020 Social Security/Medicare	12,675	11,660	-	24,335	13,055	12,010	-	25,065	13,447	12,371	-	25,817
127	4030 Workers Compensation	4,501	4,141	-	8,642	4,951	4,555	-	9,506	5,446	5,011	-	10,457
128	4040 Employee Insurance	39,723	36,544	-	76,267	43,695	40,198	-	83,893	47,190	43,414	-	90,605
129	4050 Unemployment Tax	1,140	1,048	-	2,188	1,197	1,101	-	2,297	1,256	1,156	-	2,412
130	4155 Lab Fees	6,424	-	-	6,424	6,571	-	-	6,571	6,722	-	-	6,722
131	4195 Other Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-
132	4200 Gasoline	6,424	-	-	6,424	6,571	-	-	6,571	6,722	-	-	6,722
133	4210 Vehicle Mnt	2,141	-	-	2,141	2,190	-	-	2,190	2,241	-	-	2,241
134	4220 Equipment Repair	1,823	1,677	-	3,500	1,823	1,677	-	3,500	1,823	1,677	-	3,500
135	4300 Electricity	641,787	-	-	641,787	673,877	-	-	673,877	707,570	-	-	707,570
136	4310 Communications	11,460	-	-	11,460	12,034	-	-	12,034	12,635	-	-	12,635
137	4320 Water	350	-	-	350	350	-	-	350	350	-	-	350
138	4405 Uniforms	3,060	-	-	3,060	3,151	-	-	3,151	3,246	-	-	3,246
139	4410 Training and Education	3,000	-	-	3,000	3,000	-	-	3,000	3,000	-	-	3,000
140	4420 Insurance	21,648	-	-	21,648	22,730	-	-	22,730	23,866	-	-	23,866
141	4433 Chemicals	166,308	-	-	166,308	172,128	-	-	172,128	178,153	-	-	178,153
142	4440 Small Tools/Equipment	15,000	-	-	15,000	15,000	-	-	15,000	15,000	-	-	15,000
143	4460 Membership/Dues	-	-	-	-	-	-	-	-	-	-	-	-
144	4465 Rentals/Leases	4,000	-	-	4,000	4,000	-	-	4,000	4,000	-	-	4,000
145	4702 Software	-	-	-	-	-	-	-	-	-	-	-	-
146	4480 Other Operating	7,494	-	-	7,494	7,667	-	-	7,667	7,843	-	-	7,843
147	4485 State Permits	32,118	-	-	32,118	32,857	-	-	32,857	33,612	-	-	33,612
148	4510 Maintenance Contracts	34,144	31,412	-	65,556	34,827	32,040	-	66,867	35,524	32,681	-	68,205
149	4520 Maintenance and Repairs	119,886	110,293	-	230,179	122,644	112,829	-	235,473	125,464	115,424	-	240,889
150	NEW Treatment Plant Operator I/II FY 2019	23,339	21,471	-	44,810	24,039	22,115	-	46,154	24,760	22,779	-	47,539
151	NEW Insurance Treatment Plant Operator I/II FY 2019	8,429	7,754	-	16,183	9,272	8,530	-	17,802	10,014	9,212	-	19,226
152	Total Water Treatment	\$ 1,354,875	\$ 398,959	\$ -	\$ 1,753,834	\$ 1,411,144	\$ 413,086	\$ -	\$ 1,824,230	\$ 1,469,078	\$ 426,976	\$ -	\$ 1,896,054
153													
154	Water Distribution												
155	4000 Salaries	\$ 84,250	\$ 77,508	\$ -	\$ 161,757	\$ 86,777	\$ 79,833	\$ -	\$ 166,610	\$ 89,380	\$ 82,228	\$ -	\$ 171,609
156	4005 Overtime	1,071	-	-	1,071	1,095	-	-	1,095	1,120	-	-	1,120
157	4010 Employee Incentives	-	-	-	-	-	-	-	-	-	-	-	-
158	4015 Employee Retirement	11,620	10,690	-	22,310	11,969	11,011	-	22,980	12,328	11,341	-	23,669
159	4020 Social Security/Medicare	6,489	5,969	-	12,458	6,683	6,149	-	12,832	6,884	6,333	-	13,217
160	4030 Workers Compensation	2,304	2,120	-	4,424	2,535	2,332	-	4,867	2,788	2,565	-	5,353
161	4040 Employee Insurance	22,699	20,882	-	43,581	24,968	22,970	-	47,939	26,966	24,808	-	51,774





City of Pflugerville  
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. <sup>(1)</sup>	Description	Year 3 FY 2020				Year 4 FY 2021				Year 5 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total	Base	Extra	Customer	Total
315													
316	<b>Miscellaneous and Non-Recurring Expenses</b>												
317	Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
318	Contributions to Water Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
319	Contributions to Wastewater Capital Reserve	-	-	-	-	-	-	-	-	-	-	-	-
320	Contributions to Operating Reserve - WW	-	-	-	-	-	-	-	-	-	-	-	-
321	Debt Service Funding from Water Impact Fee	(651,049)	(598,951)	-	(1,250,000)	(651,049)	(598,951)	-	(1,250,000)	(651,049)	(598,951)	-	(1,250,000)
322	Debt Service Funding from WW Impact Fee	-	-	-	-	-	-	-	-	-	-	-	-
323	<b>Total Miscellaneous and Non-Recurring Expenses</b>	\$ (651,049)	\$ (598,951)	\$ -	\$ (1,250,000)	\$ (651,049)	\$ (598,951)	\$ -	\$ (1,250,000)	\$ (651,049)	\$ (598,951)	\$ -	\$ (1,250,000)
324													
325	<b>Revenue Requirement</b>	<b>\$ 11,057,495</b>	<b>\$ 3,204,877</b>	<b>\$ 330,229</b>	<b>\$ 14,592,601</b>	<b>\$ 11,441,632</b>	<b>\$ 3,276,075</b>	<b>\$ 336,891</b>	<b>\$ 15,054,597</b>	<b>\$ 11,813,402</b>	<b>\$ 3,315,262</b>	<b>\$ 343,925</b>	<b>\$ 15,472,588</b>

Notes:

<sup>(1)</sup> The line numbers shown on this worksheet are set to match the line numbers shown on Schedule 2

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Water Peak to Average Month <sup>(1)</sup>**

Line No.	Customer Class	January	February	March	April	May	June	July	August	September	October	November	December	Total	Peak Month	Average Month	Ratio
1	<b>Retail</b>																
2	Apartment	3,882,900	3,116,800	3,181,000	3,964,100	3,713,800	4,824,300	7,071,900	7,512,500	6,809,100	5,331,400	4,793,400	5,369,800	59,571,000	7,512,500	4,964,250	1.51
3	Commercial	14,344,700	13,560,100	15,191,600	19,380,300	16,076,400	20,920,200	34,801,500	36,860,600	37,451,500	26,307,400	19,797,400	15,798,700	270,490,400	37,451,500	22,540,867	1.66
4	Bulk/Fire	197,300	237,500	269,400	780,100	289,700	314,300	1,244,300	3,096,100	3,891,100	5,691,300	1,582,000	395,800	17,988,900	5,691,300	1,499,075	3.80
5	Church	307,000	351,200	393,700	395,600	242,700	330,100	637,300	1,090,500	943,300	696,900	421,500	299,400	6,109,200	1,090,500	509,100	2.14
6	Government	2,767,500	1,785,000	2,173,100	2,678,400	4,681,800	3,379,500	4,964,300	5,357,400	14,382,300	3,886,700	2,643,900	2,495,500	51,195,400	14,382,300	4,266,283	3.37
7	Residential	84,824,000	68,454,300	81,271,700	101,099,300	82,762,400	104,454,400	199,077,600	197,404,900	183,325,200	129,638,300	86,911,000	86,895,300	1,406,118,400	199,077,600	117,176,533	1.70
8	School	2,095,800	2,032,500	2,083,600	2,512,800	2,147,200	2,181,100	3,436,800	3,641,900	4,871,600	3,659,600	2,283,100	1,706,100	32,652,100	4,871,600	2,721,008	1.79
9	Boulder Ridge South	1,084,200	840,000	893,400	967,200	1,156,400	934,100	1,272,300	1,054,800	1,158,400	1,261,900	1,020,500	1,033,600	12,676,800	1,272,300	1,056,400	1.20
10		109,503,400	90,377,400	105,457,500	131,777,800	111,070,400	137,338,000	252,506,000	256,018,700	252,832,500	176,473,500	119,452,800	113,994,200	1,856,802,200			
11																	
12	<b>Wholesale</b>																
13	Manville WSC - 1.0 MGD	31,000,000	28,000,000	31,000,000	30,000,000	31,000,000	30,000,000	31,000,000	31,000,000	30,000,000	31,000,000	30,000,000	31,000,000	365,000,000	31,000,000	30,416,667	1.02
14	Windermere	3,792,000	4,117,000	4,086,000	4,063,000	12,084,000	16,075,000	17,100,000	16,012,000	9,698,000	6,069,000	4,133,000	4,188,000	101,417,000	17,100,000	8,451,417	2.02
15		34,792,000	32,117,000	35,086,000	34,063,000	43,084,000	46,075,000	48,100,000	47,012,000	39,698,000	37,069,000	34,133,000	35,188,000	466,417,000			
16																	
17		144,295,400	122,494,400	140,543,500	165,840,800	154,154,400	183,413,000	300,606,000	303,030,700	292,530,500	213,542,500	153,585,800	149,182,200	2,323,219,200			

Notes:

<sup>(1)</sup> Data shown is for CY 2015

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Customer Class Base-Extra Allocation Development**

Line No.	Customer Class	Water Demand		Peaking Ratio	Base %	Excess Month	Extra %	Meter Equivalents	Customer %
		Maximum Month	Average Month						
1	<b>Retail</b>								
2	Apartment	7,512,500	4,964,250	<b>1.51</b>	2.56%	2,548,250	2.02%	660	3.31%
3	Commercial	37,451,500	22,540,867	<b>1.66</b>	11.64%	14,910,633	11.85%	1,818	9.13%
4	Bulk/Fire	5,691,300	1,499,075	<b>3.80</b>	0.77%	4,192,225	3.33%	181	0.91%
5	Church	1,090,500	509,100	<b>2.14</b>	0.26%	581,400	0.46%	100	0.50%
6	Government	14,382,300	4,266,283	<b>3.37</b>	2.20%	10,116,017	8.04%	223	1.12%
7	Residential	199,077,600	117,176,533	<b>1.70</b>	60.52%	81,901,067	65.08%	16,203	81.34%
8	School	4,871,600	2,721,008	<b>1.79</b>	1.41%	2,150,592	1.71%	419	2.10%
9	Boulder Ridge South	1,272,300	1,056,400	<b>1.20</b>	0.55%	215,900	0.17%	166	0.83%
10		271,349,600	154,733,517		79.92%	116,616,083	92.66%	19,770	99.25%
11									
12	<b>Wholesale</b>								
13	Manville WSC - 1.0 MGD	31,000,000	30,416,667	<b>1.02</b>	15.71%	583,333	0.46%	100	0.50%
14	Windermere	17,100,000	8,451,417	<b>2.02</b>	4.37%	8,648,583	6.87%	50	0.25%
15		48,100,000	38,868,083		20.08%	9,231,917	7.34%	150	0.75%
16									
17		319,449,600	193,601,600		100.00%	125,848,000	100.00%	19,920	100.00%

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Allocation of Revenue Requirement to Customer Classes**

Line No.			Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
1	<b>Water Revenue Requirement</b>						
2	Base		\$ 9,885,459	\$ 10,521,784	\$ 11,057,495	\$ 11,441,632	\$ 11,813,402
3	Extra		2,682,801	2,946,074	3,204,877	3,276,075	3,315,262
4	Customer		321,373	325,325	330,229	336,891	343,925
5	Total		\$ 12,889,634	\$ 13,793,183	\$ 14,592,601	\$ 15,054,597	\$ 15,472,588
6							
7	<b>Retail</b>						
8	Apartment						
9	Base	2.56%	\$ 253,479	\$ 269,795	\$ 283,532	\$ 293,381	\$ 302,914
10	Extra	2.02%	54,323	59,654	64,894	66,336	67,130
11	Customer	3.31%	10,648	10,779	10,941	11,162	11,395
12	Total		\$ 318,450	\$ 340,228	\$ 359,367	\$ 370,880	\$ 381,439
13							
14	Commercial						
15	Base	11.64%	\$ 1,150,955	\$ 1,225,042	\$ 1,287,415	\$ 1,332,139	\$ 1,375,424
16	Extra	11.85%	317,862	349,055	379,718	388,154	392,796
17	Customer	9.13%	29,330	29,691	30,138	30,746	31,388
18	Total		\$ 1,498,147	\$ 1,603,788	\$ 1,697,271	\$ 1,751,039	\$ 1,799,609
19							
20	Bulk/Fire						
21	Base	0.77%	\$ 76,544	\$ 81,471	\$ 85,619	\$ 88,594	\$ 91,472
22	Extra	3.33%	89,369	98,139	106,760	109,132	110,437
23	Customer	0.91%	2,920	2,956	3,001	3,061	3,125
24	Total		\$ 168,833	\$ 182,566	\$ 195,380	\$ 200,787	\$ 205,035

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Allocation of Revenue Requirement to Customer Classes**

Line No.			Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
25							
26	Church						
27	Base	0.26%	\$ 25,995	\$ 27,668	\$ 29,077	\$ 30,087	\$ 31,065
28	Extra	0.46%	12,394	13,610	14,806	15,135	15,316
29	Customer	0.50%	1,613	1,633	1,658	1,691	1,727
30	Total		\$ 40,003	\$ 42,912	\$ 45,541	\$ 46,913	\$ 48,107
31							
32	Government						
33	Base	2.20%	\$ 217,840	\$ 231,862	\$ 243,667	\$ 252,132	\$ 260,325
34	Extra	8.04%	215,651	236,814	257,617	263,340	266,490
35	Customer	1.12%	3,598	3,642	3,697	3,771	3,850
36	Total		\$ 437,089	\$ 472,318	\$ 504,981	\$ 519,244	\$ 530,665
37							
38	Residential						
39	Base	60.52%	\$ 5,983,132	\$ 6,368,265	\$ 6,692,501	\$ 6,924,998	\$ 7,150,010
40	Extra	65.08%	1,745,950	1,917,286	2,085,713	2,132,048	2,157,551
41	Customer	81.34%	261,406	264,620	268,609	274,028	279,750
42	Total		\$ 7,990,488	\$ 8,550,171	\$ 9,046,824	\$ 9,331,075	\$ 9,587,311
43							
44	School						
45	Base	1.41%	\$ 138,937	\$ 147,880	\$ 155,410	\$ 160,808	\$ 166,034
46	Extra	1.71%	45,846	50,345	54,768	55,984	56,654
47	Customer	2.10%	6,760	6,843	6,946	7,086	7,234
48	Total		\$ 191,543	\$ 205,068	\$ 217,123	\$ 223,879	\$ 229,922
49							
50	Boulder Ridge South						
51	Base	0.55%	\$ 53,941	\$ 57,413	\$ 60,336	\$ 62,432	\$ 64,461
52	Extra	0.17%	4,603	5,054	5,498	5,620	5,688
53	Customer	0.83%	2,678	2,711	2,752	2,807	2,866
54	Total		\$ 61,221	\$ 65,178	\$ 68,586	\$ 70,860	\$ 73,014
55							
56	<b>Total Retail</b>		\$ 10,705,773	\$ 11,462,228	\$ 12,135,073	\$ 12,514,676	\$ 12,855,102

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Allocation of Revenue Requirement to Customer Classes**

Line No.			Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022
57							
58	<b>Wholesale</b>						
59	Manville WSC - 1.0 MGD						
60	Base	15.71%	\$ 1,553,100	\$ 1,653,073	\$ 1,737,238	\$ 1,797,590	\$ 1,855,999
61	Extra	0.46%	12,435	13,656	14,855	15,185	15,367
62	Customer	0.50%	1,613	1,633	1,658	1,691	1,727
63	Total		\$ 1,567,149	\$ 1,668,362	\$ 1,753,751	\$ 1,814,467	\$ 1,873,092
64							
65	Windermere						
66	Base	4.37%	\$ 431,536	\$ 459,314	\$ 482,700	\$ 499,469	\$ 515,698
67	Extra	6.87%	184,369	202,461	220,247	225,140	227,833
68	Customer	0.25%	807	817	829	846	863
69	Total		\$ 616,712	\$ 662,592	\$ 703,776	\$ 725,454	\$ 744,394
70							
71	<b>Total Wholesale</b>		\$ 2,183,861	\$ 2,330,954	\$ 2,457,527	\$ 2,539,921	\$ 2,617,486
72							
73	<b>Total Revenue Requirement</b>		\$ 12,889,634	\$ 13,793,183	\$ 14,592,601	\$ 15,054,597	\$ 15,472,588

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.	Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID		
1	<b>Water Revenue Requirement</b>					\$ 12,889,634						\$ 13,793,183			\$ 14,592,601
2															
3	<b>Wholesale Volumetric Rates</b>														
4	Manville WSC - 1.0 MGD				\$ 0.87					\$ 0.89					
5	Windermere				\$ 3.35					\$ 3.35					
6															
7	<b>Wholesale Volumetric Billing Units (Gallons)</b>														
8	Manville WSC - 1.0 MGD				365,000,000					365,000,000					
9	Windermere				101,417,000					101,417,000					
10					466,417,000					466,417,000					
11															
12	<b>Wholesale Volumetric Revenue</b>														
13	Manville WSC - 1.0 MGD				315,725					324,850					
14	Windermere				339,747					339,747					
15					\$ 655,472					\$ 664,597					
16															
17	<b>Retail Revenue Requirement</b>					\$ 12,234,162						\$ 13,128,586			\$ 13,928,004
18															
19	<b>Retail Fixed Charges</b>														
20	5/8"	\$ 15.50	\$ 16.00	\$ 13.68		\$ 15.50	\$ 16.00	\$ 13.68		\$ 15.75	\$ 16.00				
21	3/4"	\$ 23.25	\$ 16.00	\$ 13.68		\$ 23.25	\$ 16.00	\$ 13.68		\$ 23.60	\$ 16.00				
22	1"	\$ 38.80	\$ 21.00	\$ 22.84		\$ 38.80	\$ 21.00	\$ 22.84		\$ 39.40	\$ 21.00				
23	1 1/2"	\$ 77.50	\$ 33.16	\$ 45.11		\$ 77.50	\$ 33.16	\$ 45.11		\$ 78.80	\$ 33.16				
24	2"	\$ 124.00	\$ 48.30	\$ 72.85		\$ 124.00	\$ 48.30	\$ 72.85		\$ 126.00	\$ 48.30				
25	3"	\$ 248.00	\$ -	\$ -		\$ 248.00	\$ -	\$ -		\$ 252.00	\$ -				
26	4"	\$ 387.50	\$ -	\$ -		\$ 387.50	\$ -	\$ -		\$ 393.80	\$ -				
27	6"	\$ 775.00	\$ -	\$ -		\$ 775.00	\$ -	\$ -		\$ 787.50	\$ -				
28	8"	\$ 1,550.00	\$ -	\$ -		\$ 1,550.00	\$ -	\$ -		\$ 1,575.00	\$ -				
29															
30	<b>Billing Units (Connections)</b>														
31	All Billable Retail Customer Classes (excludes Government Class)														
32	5/8"	12,976	3,205	973		13,495	3,333	1,012		14,035	3,466				
33	3/4"	63	-	-		65	-	-		68	-				
34	1"	123	6	2		128	6	2		133	6				
35	1 1/2"	100	2	-		104	2	-		108	2				
36	2"	141	4	8		147	4	9		153	4				
37	3"	8	-	-		8	-	-		9	-				
38	4"	8	-	-		9	-	-		9	-				
39	6"	3	-	-		3	-	-		3	-				
40	8"	5	-	-		5	-	-		6	-				
41		13,428	3,217	983		13,965	3,345	1,023		14,523	3,479				
42															
43	<b>Fixed Charge Revenue</b>														
44	All Billable Retail Customer Classes (excludes Government Class)														
45	5/8"	\$ 3,188,575	\$ 2,413,551	\$ 615,281	\$ 159,743	\$ 3,316,118	\$ 2,510,093	\$ 639,892	\$ 166,133	\$ 3,490,867	\$ 2,652,601	\$ 665,488			
46	3/4"	17,506	17,506	-	-	18,207	18,207	-	-	19,220	19,220	-			
47	1"	59,355	57,300	1,485	570	61,729	59,592	1,545	593	65,157	62,934	1,606			
48	1 1/2"	93,679	92,851	828	-	97,426	96,565	861	-	103,008	102,112	895			
49	2"	220,147	210,463	2,411	7,273	228,953	218,881	2,508	7,564	241,783	231,308	2,608			
50	3"	23,729	23,729	-	-	24,678	24,678	-	-	26,079	26,079	-			
51	4"	38,688	38,688	-	-	40,236	40,236	-	-	42,525	42,525	-			
52	6"	29,016	29,016	-	-	30,177	30,177	-	-	31,890	31,890	-			
53	8"	96,720	96,720	-	-	100,589	100,589	-	-	106,300	106,300	-			
54		\$ 3,767,415	\$ 2,979,824	\$ 620,005	\$ 167,586	\$ 3,918,111	\$ 3,099,017	\$ 644,805	\$ 174,290	\$ 4,126,828	\$ 3,274,969	\$ 670,597			
55															
56	Percentage of Retail Revenue Requirement														
57	Recovered from Fixed Charges					30.79%						29.84%			29.63%
58															



City of Pflugerville  
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID
59	<b>Volumetric Revenue Requirement</b>	\$ 8,466,747					\$ 9,210,475					\$ 9,801,176		
60														
61	<b>Retail Volumetric Rates</b>													
62	Apartment													
63	<b>Pflugerville Rate Tiers</b>													
64	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55	
65	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40	
66	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50	
67	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90	
68														
69	<b>Non-Pflugerville Rate Tiers</b>													
70	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15
71	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35
72	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05
73														
74	Commercial													
75	<b>Pflugerville Rate Tiers</b>													
76	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55	
77	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40	
78	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50	
79	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90	
80														
81	<b>Non-Pflugerville Rate Tiers</b>													
82	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15
83	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35
84	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05
85														
86	Bulk/Fire													
87	<b>Pflugerville Rate Tiers</b>													
88	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55	
89	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40	
90	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50	
91	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90	
92														
93	<b>Non-Pflugerville Rate Tiers</b>													
94	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15
95	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35
96	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05
97														
98	Church													
99	<b>Pflugerville Rate Tiers</b>													
100	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55	
101	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40	
102	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50	
103	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90	
104														
105	<b>Non-Pflugerville Rate Tiers</b>													
106	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15
107	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35
108	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05
109														
110	Government													
111	<b>Pflugerville Rate Tiers</b>													
112	0 - 3,000		\$ -					\$ -					\$ -	
113	3,001 - 10,000		\$ -					\$ -					\$ -	
114	10,001 - 25,000		\$ -					\$ -					\$ -	
115	> 25,000		\$ -					\$ -					\$ -	
116														

City of Pflugerville  
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID	
117	<b>Non-Pflugerville Rate Tiers</b>														
118	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -	
119	7,001 - 15,000			\$ -	\$ -				\$ -	\$ -				\$ -	
120	> 15,000			\$ -	\$ -				\$ -	\$ -				\$ -	
121															
122	Residential														
123	<b>Pflugerville Rate Tiers</b>														
124	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55		
125	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40		
126	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50		
127	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90		
128															
129	<b>Non-Pflugerville Rate Tiers</b>														
130	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	
131	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	
132	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	
133															
134	School														
135	<b>Pflugerville Rate Tiers</b>														
136	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55		
137	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40		
138	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50		
139	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90		
140															
141	<b>Non-Pflugerville Rate Tiers</b>														
142	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	
143	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	
144	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	
145															
146	Boulder Ridge South														
147	<b>Pflugerville Rate Tiers</b>														
148	0 - 3,000		\$ 3.40					\$ 3.40					\$ 3.55		
149	3,001 - 10,000		\$ 4.30					\$ 4.30					\$ 4.40		
150	10,001 - 25,000		\$ 5.40					\$ 5.40					\$ 5.50		
151	> 25,000		\$ 6.80					\$ 6.80					\$ 6.90		
152															
153	<b>Non-Pflugerville Rate Tiers</b>														
154	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	
155	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	
156	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	
157															
158	<b>Retail Volumetric Billing Units (Gallons)</b>														
159	Apartment														
160	<b>Pflugerville Rate Tiers</b>														
161	0 - 3,000		390,416					406,033					422,274		
162	3,001 - 10,000		893,776					929,527					966,708		
163	10,001 - 25,000		1,743,768					1,813,519					1,886,059		
164	> 25,000		58,925,880					61,282,915					63,734,232		
165			<u>61,953,840</u>					<u>64,431,994</u>					<u>67,009,273</u>		
166															
167	<b>Non-Pflugerville Rate Tiers</b>														
168	0 - 7,000			-	-				-	-				-	
169	7,001 - 15,000			-	-				-	-				-	
170	> 15,000			-	-				-	-				-	
171				<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>				<u>-</u>	
172															
173	Commercial														
174	<b>Pflugerville Rate Tiers</b>														

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID
175	0 - 3,000		12,084,176					12,567,543					13,070,245	
176	3,001 - 10,000		22,038,744					22,920,294					23,837,106	
177	10,001 - 25,000		33,681,232					35,028,481					36,429,621	
178	> 25,000		190,961,264					198,599,715					206,543,703	
179			258,765,416					269,116,033					279,880,674	
180														
181	<b>Non-Pflugerville Rate Tiers</b>													
182	0 - 7,000			972,400	425,984				1,011,296	443,023				1,051,748
183	7,001 - 15,000			943,696	455,728				981,444	473,957				1,020,702
184	> 15,000			6,306,872	13,439,920				6,559,147	13,977,517				6,821,513
185				8,222,968	14,321,632				8,551,887	14,894,497				8,893,962
186														
187	<b>Bulk/Fire</b>													
188	<b>Pflugerville Rate Tiers</b>													
189	0 - 3,000		406,640					422,906					439,822	
190	3,001 - 10,000		751,816					781,889					813,164	
191	10,001 - 25,000		1,361,776					1,416,247					1,472,897	
192	> 25,000		13,077,480					13,600,579					14,144,602	
193			15,597,712					16,221,620					16,870,485	
194														
195	<b>Non-Pflugerville Rate Tiers</b>													
196	0 - 7,000			21,840	164,216				22,714	170,785				23,622
197	7,001 - 15,000			21,840	144,248				22,714	150,018				23,622
198	> 15,000			113,464	2,645,136				118,003	2,750,941				122,723
199				157,144	2,953,600				163,430	3,071,744				169,967
200														
201	<b>Church</b>													
202	<b>Pflugerville Rate Tiers</b>													
203	0 - 3,000		781,976					813,255					845,785	
204	3,001 - 10,000		1,133,912					1,179,268					1,226,439	
205	10,001 - 25,000		1,455,792					1,514,024					1,574,585	
206	> 25,000		2,981,888					3,101,164					3,225,210	
207			6,353,568					6,607,711					6,872,019	
208														
209	<b>Non-Pflugerville Rate Tiers</b>													
210	0 - 7,000			-	-				-	-				-
211	7,001 - 15,000			-	-				-	-				-
212	> 15,000			-	-				-	-				-
213				-	-				-	-				-
214														
215	<b>Government</b>													
216	<b>Pflugerville Rate Tiers</b>													
217	0 - 3,000		941,824					979,497					1,018,677	
218	3,001 - 10,000		1,778,192					1,849,320					1,923,292	
219	10,001 - 25,000		2,876,432					2,991,489					3,111,149	
220	> 25,000		47,646,768					49,552,639					51,534,744	
221			53,243,216					55,372,945					57,587,862	
222														
223	<b>Non-Pflugerville Rate Tiers</b>													
224	0 - 7,000			-	-				-	-				-
225	7,001 - 15,000			-	-				-	-				-
226	> 15,000			-	-				-	-				-
227				-	-				-	-				-
228														
229	<b>Residential</b>													
230	<b>Pflugerville Rate Tiers</b>													
231	0 - 3,000		400,153,624					416,159,769					432,806,160	
232	3,001 - 10,000		454,666,472					472,853,131					491,767,256	

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID
233	10,001 - 25,000		221,160,576					230,006,999					239,207,279	
234	> 25,000		54,015,104					56,175,708					58,422,736	
235			1,129,995,776					1,175,195,607					1,222,203,431	
236														
237	<b>Non-Pflugerville Rate Tiers</b>													
238	0 - 7,000			170,094,080	35,940,112				176,897,843	37,377,716				183,973,757
239	7,001 - 15,000			61,598,888	15,010,736				64,062,844	15,611,165				66,625,357
240	> 15,000			40,027,832	9,695,712				41,628,945	10,083,540				43,294,103
241				271,720,800	60,646,560				282,589,632	63,072,422				293,893,217
242														
243	School													
244	<b>Pflugerville Rate Tiers</b>													
245	0 - 3,000		830,752					863,982					898,541	
246	3,001 - 10,000		1,718,808					1,787,560					1,859,063	
247	10,001 - 25,000		3,173,664					3,300,611					3,432,635	
248	> 25,000		26,654,888					27,721,084					28,829,927	
249			32,378,112					33,673,236					35,020,166	
250														
251	<b>Non-Pflugerville Rate Tiers</b>													
252	0 - 7,000			98,072	98,592				101,995	102,536				106,075
253	7,001 - 15,000			91,520	103,896				95,181	108,052				98,988
254	> 15,000			686,192	501,800				713,640	521,872				742,185
255				875,784	704,288				910,815	732,460				947,248
256														
257	Boulder Ridge South													
258	<b>Pflugerville Rate Tiers</b>													
259	0 - 3,000		6,215,040					6,463,642					6,722,187	
260	3,001 - 10,000		6,968,832					7,247,585					7,537,489	
261	10,001 - 25,000		-					-					-	
262	> 25,000		-					-					-	
263			13,183,872					13,711,227					14,259,676	
264														
265	<b>Non-Pflugerville Rate Tiers</b>													
266	0 - 7,000			-	-				-	-				-
267	7,001 - 15,000			-	-				-	-				-
268	> 15,000			-	-				-	-				-
269				-	-				-	-				-
270														
271	<b>Retail Volumetric Revenue</b>													
272	Apartment													
273	<b>Pflugerville Rate Tiers</b>													
274	0 - 3,000		\$ 1,327					\$ 1,381					\$ 1,499	
275	3,001 - 10,000		3,843					3,997					4,254	
276	10,001 - 25,000		9,416					9,793					10,373	
277	> 25,000		400,696					416,724					439,766	
278			\$ 415,283					\$ 431,894					\$ 455,892	
279														
280	<b>Non-Pflugerville Rate Tiers</b>													
281	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -
282	7,001 - 15,000			-	-				-	-				-
283	> 15,000			-	-				-	-				-
284				\$ -	\$ -				\$ -	\$ -				\$ -
285														
286	Commercial													
287	<b>Pflugerville Rate Tiers</b>													
288	0 - 3,000		\$ 41,086					\$ 42,730					\$ 46,399	
289	3,001 - 10,000		94,767					98,557					104,883	
290	10,001 - 25,000		181,879					189,154					200,363	

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID
291	> 25,000		<u>1,298,537</u>					<u>1,350,478</u>					<u>1,425,152</u>	
292			\$ 1,616,268					\$ 1,680,919					\$ 1,776,797	
293														
294	<b>Non-Pflugerville Rate Tiers</b>													
295	0 - 7,000			\$ 4,035	\$ 1,810				\$ 4,197	\$ 1,883				\$ 4,365
296	7,001 - 15,000			4,105	2,028				4,269	2,109				4,440
297	> 15,000			<u>31,850</u>	<u>69,216</u>				<u>33,124</u>	<u>71,984</u>				<u>34,449</u>
298				\$ 39,990	\$ 73,054				\$ 41,590	\$ 75,976				\$ 43,253
299														
300	Bulk/Fire													
301	<b>Pflugerville Rate Tiers</b>													
302	0 - 3,000		\$ 1,383					\$ 1,438					\$ 1,561	
303	3,001 - 10,000		3,233					3,362					3,578	
304	10,001 - 25,000		7,354					7,648					8,101	
305	> 25,000		<u>88,927</u>					<u>92,484</u>					<u>97,598</u>	
306			\$ 100,896					\$ 104,932					\$ 110,838	
307														
308	<b>Non-Pflugerville Rate Tiers</b>													
309	0 - 7,000			\$ 91	\$ 698				\$ 94	\$ 726				\$ 98
310	7,001 - 15,000			95	642				99	668				103
311	> 15,000			<u>573</u>	<u>13,622</u>				<u>596</u>	<u>14,167</u>				<u>620</u>
312				\$ 759	\$ 14,962				\$ 789	\$ 15,561				\$ 821
313														
314	Church													
315	<b>Pflugerville Rate Tiers</b>													
316	0 - 3,000		\$ 2,659					\$ 2,765					\$ 3,003	
317	3,001 - 10,000		4,876					5,071					5,396	
318	10,001 - 25,000		7,861					8,176					8,660	
319	> 25,000		<u>20,277</u>					<u>21,088</u>					<u>22,254</u>	
320			\$ 35,673					\$ 37,100					\$ 39,313	
321														
322	<b>Non-Pflugerville Rate Tiers</b>													
323	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -
324	7,001 - 15,000			-	-				-	-				-
325	> 15,000			-	-				-	-				-
326				\$ -	\$ -				\$ -	\$ -				\$ -
327														
328	Government													
329	<b>Pflugerville Rate Tiers</b>													
330	0 - 3,000		\$ -					\$ -					\$ -	

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Year 1 FY 2018	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2019	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2020	Pflugerville Rates	Lakeside MUD/WCID
331	3,001 - 10,000		-					-					-	
332	10,001 - 25,000		-					-					-	
333	> 25,000		-					-					-	
334			\$ -					\$ -					\$ -	
335														
336	<b>Non-Pflugerville Rate Tiers</b>													
337	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -
338	7,001 - 15,000			-	-				-	-				-
339	> 15,000			-	-				-	-				-
340				\$ -	\$ -				\$ -	\$ -				\$ -
341														
342	Residential													
343	<b>Pflugerville Rate Tiers</b>													
344	0 - 3,000		\$ 1,360,522					\$ 1,414,943					\$ 1,536,462	
345	3,001 - 10,000		1,955,066					2,033,268					2,163,776	
346	10,001 - 25,000		1,194,267					1,242,038					1,315,640	
347	> 25,000		367,303					381,995					403,117	
348			\$ 4,877,158					\$ 5,072,244					\$ 5,418,995	
349														
350	<b>Non-Pflugerville Rate Tiers</b>													
351	0 - 7,000			\$ 705,890	\$ 152,745				\$ 734,126	\$ 158,855				\$ 763,491
352	7,001 - 15,000			267,955	66,798				278,673	69,470				289,820
353	> 15,000			202,141	49,933				210,226	51,930				218,635
354				\$ 1,175,986	\$ 269,476				\$ 1,223,026	\$ 280,255				\$ 1,271,947
355														
356	School													
357	<b>Pflugerville Rate Tiers</b>													
358	0 - 3,000		\$ 2,825					\$ 2,938					\$ 3,190	
359	3,001 - 10,000		7,391					7,687					8,180	
360	10,001 - 25,000		17,138					17,823					18,879	
361	> 25,000		181,253					188,503					198,926	
362			\$ 208,606					\$ 216,951					\$ 229,176	
363														
364	<b>Non-Pflugerville Rate Tiers</b>													
365	0 - 7,000			\$ 407	\$ 419				\$ 423	\$ 436				\$ 440
366	7,001 - 15,000			398	462				414	481				431
367	> 15,000			3,465	2,584				3,604	2,688				3,748
368				\$ 4,270	\$ 3,466				\$ 4,441	\$ 3,604				\$ 4,619
369														
370	Boulder Ridge South													
371	<b>Pflugerville Rate Tiers</b>													
372	0 - 3,000		\$ 21,131					\$ 21,976					\$ 23,864	
373	3,001 - 10,000		29,966					31,165					33,165	
374	10,001 - 25,000		-					-					-	
375	> 25,000		-					-					-	
376			\$ 51,097					\$ 53,141					\$ 57,029	
377														
378	<b>Non-Pflugerville Rate Tiers</b>													
379	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -
380	7,001 - 15,000			-	-				-	-				-
381	> 15,000			-	-				-	-				-
382				\$ -	\$ -				\$ -	\$ -				\$ -
383														
384	<b>Total Retail Volumetric Revenue</b>	\$ 8,886,945	\$ 7,304,981	\$ 1,221,005	\$ 360,958		\$ 9,242,422	\$ 7,597,180	\$ 1,269,846	\$ 375,396		\$ 9,799,091	\$ 8,088,039	\$ 1,320,639
385														
386	<b>Total Retail Revenue</b>	\$ 12,654,359	\$ 10,284,805	\$ 1,841,010	\$ 528,545		\$ 13,160,534	\$ 10,696,197	\$ 1,914,650	\$ 549,686		\$ 13,925,919	\$ 11,363,009	\$ 1,991,236
387														
388	<b>Over/(Under) Recovery</b>	\$ 420,197					\$ 31,948					\$ (2,085)		

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
1	<b>Water Revenue Requirement</b>			\$ 15,054,597					\$ 15,472,588				
2													
3	<b>Wholesale Volumetric Rates</b>												
4	Manville WSC - 1.0 MGD		\$ 0.89					\$ 0.92					\$ 0.92
5	Windermere		\$ 3.35					\$ 3.35					\$ 3.35
6													
7	<b>Wholesale Volumetric Billing Units (Gallons)</b>												
8	Manville WSC - 1.0 MGD		365,000,000					365,000,000					365,000,000
9	Windermere		101,417,000					101,417,000					101,417,000
10			466,417,000					466,417,000					466,417,000
11													
12	<b>Wholesale Volumetric Revenue</b>												
13	Manville WSC - 1.0 MGD		324,850					333,975					333,975
14	Windermere		339,747					339,747					339,747
15			\$ 664,597	\$ 673,722				\$ 673,722	\$ 673,722				\$ 673,722
16													
17	<b>Retail Revenue Requirement</b>			\$ 14,380,875					\$ 14,798,866				
18													
19	<b>Retail Fixed Charges</b>												
20	5/8"	\$ 13.68		\$ 15.75	\$ 16.00	\$ 13.68		\$ 15.75	\$ 16.00	\$ 13.68			
21	3/4"	\$ 13.68		\$ 23.60	\$ 16.00	\$ 13.68		\$ 23.60	\$ 16.00	\$ 13.68			
22	1"	\$ 22.84		\$ 39.40	\$ 21.00	\$ 22.84		\$ 39.40	\$ 21.00	\$ 22.84			
23	1 1/2"	\$ 45.11		\$ 78.80	\$ 33.16	\$ 45.11		\$ 78.80	\$ 33.16	\$ 45.11			
24	2"	\$ 72.85		\$ 126.00	\$ 48.30	\$ 72.85		\$ 126.00	\$ 48.30	\$ 72.85			
25	3"	\$ -		\$ 252.00	\$ -	\$ -		\$ 252.00	\$ -	\$ -			
26	4"	\$ -		\$ 393.80	\$ -	\$ -		\$ 393.80	\$ -	\$ -			
27	6"	\$ -		\$ 787.50	\$ -	\$ -		\$ 787.50	\$ -	\$ -			
28	8"	\$ -		\$ 1,575.00	\$ -	\$ -		\$ 1,575.00	\$ -	\$ -			
29													
30	<b>Billing Units (Connections)</b>												
31	All Billable Retail Customer Classes (e)												
32	5/8"	1,052		14,596	3,605	1,095		15,180	3,749	1,138			
33	3/4"	-		71	-	-		73	-	-			
34	1"	2		138	7	2		144	7	2			
35	1 1/2"	-		112	2	-		117	2	-			
36	2"	9		159	5	9		165	5	10			
37	3"	-		9	-	-		9	-	-			
38	4"	-		9	-	-		10	-	-			
39	6"	-		4	-	-		4	-	-			
40	8"	-		6	-	-		6	-	-			
41		1,064		15,104	3,618	1,106		15,709	3,763	1,151			
42													
43	<b>Fixed Charge Revenue</b>												
44	All Billable Retail Customer Classes (e)												
45	5/8"	\$ 172,778		\$ 3,630,502	\$ 2,758,705	\$ 692,107	\$ 179,689	\$ 3,775,722	\$ 2,869,054	\$ 719,791		\$ 186,877	
46	3/4"	-		19,989	19,989	-	-	20,788	20,788	-		-	
47	1"	617		67,763	65,451	1,671	641	70,474	68,069	1,737		667	
48	1 1/2"	-		107,128	106,197	931	-	111,413	110,445	968		-	
49	2"	7,867		251,454	240,560	2,712	8,182	261,512	250,183	2,821		8,509	
50	3"	-		27,122	27,122	-	-	28,207	28,207	-		-	
51	4"	-		44,226	44,226	-	-	45,995	45,995	-		-	
52	6"	-		33,165	33,165	-	-	34,492	34,492	-		-	
53	8"	-		110,552	110,552	-	-	114,974	114,974	-		-	
54		\$ 181,261		\$ 4,291,901	\$ 3,405,968	\$ 697,421	\$ 188,512	\$ 4,463,577	\$ 3,542,207	\$ 725,318		\$ 196,052	
55													
56	Percentage of Retail Revenue Requirement												
57	Recovered from Fixed Charges			29.84%				30.16%					
58													

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
59	<b>Volumetric Revenue Requirement</b>			\$ 10,088,975					\$ 10,335,290				
60													
61	<b>Retail Volumetric Rates</b>												
62	Apartment												
63	<b>Pflugerville Rate Tiers</b>												
64	0 - 3,000				\$ 3.55					\$ 3.55			
65	3,001 - 10,000				\$ 4.40					\$ 4.40			
66	10,001 - 25,000				\$ 5.50					\$ 5.50			
67	> 25,000				\$ 6.90					\$ 6.90			
68													
69	<b>Non-Pflugerville Rate Tiers</b>												
70	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
71	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
72	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
73													
74	Commercial												
75	<b>Pflugerville Rate Tiers</b>												
76	0 - 3,000				\$ 3.55					\$ 3.55			
77	3,001 - 10,000				\$ 4.40					\$ 4.40			
78	10,001 - 25,000				\$ 5.50					\$ 5.50			
79	> 25,000				\$ 6.90					\$ 6.90			
80													
81	<b>Non-Pflugerville Rate Tiers</b>												
82	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
83	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
84	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
85													
86	Bulk/Fire												
87	<b>Pflugerville Rate Tiers</b>												
88	0 - 3,000				\$ 3.55					\$ 3.55			
89	3,001 - 10,000				\$ 4.40					\$ 4.40			
90	10,001 - 25,000				\$ 5.50					\$ 5.50			
91	> 25,000				\$ 6.90					\$ 6.90			
92													
93	<b>Non-Pflugerville Rate Tiers</b>												
94	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
95	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
96	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
97													
98	Church												
99	<b>Pflugerville Rate Tiers</b>												
100	0 - 3,000				\$ 3.55					\$ 3.55			
101	3,001 - 10,000				\$ 4.40					\$ 4.40			
102	10,001 - 25,000				\$ 5.50					\$ 5.50			
103	> 25,000				\$ 6.90					\$ 6.90			
104													
105	<b>Non-Pflugerville Rate Tiers</b>												
106	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
107	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
108	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
109													
110	Government												
111	<b>Pflugerville Rate Tiers</b>												
112	0 - 3,000				\$ -					\$ -			
113	3,001 - 10,000				\$ -					\$ -			
114	10,001 - 25,000				\$ -					\$ -			
115	> 25,000				\$ -					\$ -			
116													



**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
117	<b>Non-Pflugerville Rate Tiers</b>												
118	0 - 7,000	\$ -				\$ -	\$ -				\$ -	\$ -	
119	7,001 - 15,000	\$ -				\$ -	\$ -				\$ -	\$ -	
120	> 15,000	\$ -				\$ -	\$ -				\$ -	\$ -	
121													
122	Residential												
123	<b>Pflugerville Rate Tiers</b>												
124	0 - 3,000				\$ 3.55					\$ 3.55			
125	3,001 - 10,000				\$ 4.40					\$ 4.40			
126	10,001 - 25,000				\$ 5.50					\$ 5.50			
127	> 25,000				\$ 6.90					\$ 6.90			
128													
129	<b>Non-Pflugerville Rate Tiers</b>												
130	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
131	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
132	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
133													
134	School												
135	<b>Pflugerville Rate Tiers</b>												
136	0 - 3,000				\$ 3.55					\$ 3.55			
137	3,001 - 10,000				\$ 4.40					\$ 4.40			
138	10,001 - 25,000				\$ 5.50					\$ 5.50			
139	> 25,000				\$ 6.90					\$ 6.90			
140													
141	<b>Non-Pflugerville Rate Tiers</b>												
142	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
143	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
144	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
145													
146	Boulder Ridge South												
147	<b>Pflugerville Rate Tiers</b>												
148	0 - 3,000				\$ 3.55					\$ 3.55			
149	3,001 - 10,000				\$ 4.40					\$ 4.40			
150	10,001 - 25,000				\$ 5.50					\$ 5.50			
151	> 25,000				\$ 6.90					\$ 6.90			
152													
153	<b>Non-Pflugerville Rate Tiers</b>												
154	0 - 7,000	\$ 4.25				\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
155	7,001 - 15,000	\$ 4.45				\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
156	> 15,000	\$ 5.15				\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
157													
158	<b>Retail Volumetric Billing Units (Gallons)</b>												
159	Apartment												
160	<b>Pflugerville Rate Tiers</b>												
161	0 - 3,000				439,165					456,731			
162	3,001 - 10,000				1,005,376					1,045,592			
163	10,001 - 25,000				1,961,502					2,039,962			
164	> 25,000				<u>66,283,601</u>					<u>68,934,945</u>			
165					69,689,644					72,477,230			
166													
167	<b>Non-Pflugerville Rate Tiers</b>												
168	0 - 7,000	-				-	-			-	-		
169	7,001 - 15,000	-				-	-			-	-		
170	> 15,000	-				-	-			-	-		
171		-				-	-			-	-		
172													
173	Commercial												
174	<b>Pflugerville Rate Tiers</b>												

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
175	0 - 3,000				13,593,055					14,136,777			
176	3,001 - 10,000				24,790,590					25,782,213			
177	10,001 - 25,000				37,886,805					39,402,278			
178	> 25,000				<u>214,805,451</u>					<u>223,397,669</u>			
179					291,075,901					302,718,937			
180													
181	<b>Non-Pflugerville Rate Tiers</b>												
182	0 - 7,000	460,744				1,093,818	479,174				1,137,570	498,341	
183	7,001 - 15,000	492,915				1,061,530	512,632				1,103,991	533,137	
184	> 15,000	<u>14,536,617</u>				<u>7,094,373</u>	<u>15,118,082</u>				<u>7,378,148</u>	<u>15,722,805</u>	
185		15,490,277				9,249,721	16,109,888				9,619,710	16,754,284	
186													
187	Bulk/Fire												
188	<b>Pflugerville Rate Tiers</b>												
189	0 - 3,000				457,415					475,711			
190	3,001 - 10,000				845,691					879,518			
191	10,001 - 25,000				1,531,813					1,593,085			
192	> 25,000				<u>14,710,386</u>					<u>15,298,802</u>			
193					17,545,305					18,247,117			
194													
195	<b>Non-Pflugerville Rate Tiers</b>												
196	0 - 7,000	177,616				24,567	184,721				25,550	192,109	
197	7,001 - 15,000	156,019				24,567	162,259				25,550	168,750	
198	> 15,000	<u>2,860,979</u>				<u>127,632</u>	<u>2,975,418</u>				<u>132,737</u>	<u>3,094,435</u>	
199		3,194,614				176,766	3,322,398				183,836	3,455,294	
200													
201	Church												
202	<b>Pflugerville Rate Tiers</b>												
203	0 - 3,000				879,617					914,801			
204	3,001 - 10,000				1,275,497					1,326,517			
205	10,001 - 25,000				1,637,568					1,703,071			
206	> 25,000				<u>3,354,218</u>					<u>3,488,387</u>			
207					7,146,900					7,432,776			
208													
209	<b>Non-Pflugerville Rate Tiers</b>												
210	0 - 7,000	-				-	-				-	-	
211	7,001 - 15,000	-				-	-				-	-	
212	> 15,000	-				-	-				-	-	
213		-				-	-				-	-	
214													
215	Government												
216	<b>Pflugerville Rate Tiers</b>												
217	0 - 3,000				1,059,424					1,101,801			
218	3,001 - 10,000				2,000,224					2,080,233			
219	10,001 - 25,000				3,235,595					3,365,019			
220	> 25,000				<u>53,596,134</u>					<u>55,739,979</u>			
221					59,891,377					62,287,032			
222													
223	<b>Non-Pflugerville Rate Tiers</b>												
224	0 - 7,000	-				-	-				-	-	
225	7,001 - 15,000	-				-	-				-	-	
226	> 15,000	-				-	-				-	-	
227		-				-	-				-	-	
228													
229	Residential												
230	<b>Pflugerville Rate Tiers</b>												
231	0 - 3,000				450,118,406					468,123,142			
232	3,001 - 10,000				511,437,946					531,895,464			

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
233	10,001 - 25,000				248,775,570					258,726,593			
234	> 25,000				60,759,646					63,190,032			
235					<u>1,271,091,569</u>					<u>1,321,935,231</u>			
236													
237	<b>Non-Pflugerville Rate Tiers</b>												
238	0 - 7,000	38,872,825				191,332,707	40,427,738				198,986,015	42,044,848	
239	7,001 - 15,000	16,235,612				69,290,372	16,885,037				72,061,986	17,560,438	
240	> 15,000	<u>10,486,882</u>				<u>45,025,867</u>	<u>10,906,357</u>				<u>46,826,902</u>	<u>11,342,612</u>	
241		65,595,319				305,648,946	68,219,132				317,874,904	70,947,897	
242													
243	School												
244	<b>Pflugerville Rate Tiers</b>												
245	0 - 3,000				934,483					971,862			
246	3,001 - 10,000				1,933,425					2,010,762			
247	10,001 - 25,000				3,569,940					3,712,738			
248	> 25,000				<u>29,983,124</u>					<u>31,182,449</u>			
249					36,420,973					37,877,811			
250													
251	<b>Non-Pflugerville Rate Tiers</b>												
252	0 - 7,000	106,637				110,318	110,903				114,730	115,339	
253	7,001 - 15,000	112,374				102,948	116,869				107,065	121,544	
254	> 15,000	<u>542,747</u>				<u>771,873</u>	<u>564,457</u>				<u>802,748</u>	<u>587,035</u>	
255		761,758				985,138	792,228				1,024,543	823,917	
256													
257	Boulder Ridge South												
258	<b>Pflugerville Rate Tiers</b>												
259	0 - 3,000				6,991,075					7,270,718			
260	3,001 - 10,000				7,838,988					8,152,548			
261	10,001 - 25,000				-					-			
262	> 25,000				<u>-</u>					<u>-</u>			
263					14,830,063					15,423,266			
264													
265	<b>Non-Pflugerville Rate Tiers</b>												
266	0 - 7,000	-				-	-			-	-	-	
267	7,001 - 15,000	-				-	-			-	-	-	
268	> 15,000	<u>-</u>				<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>	
269		-				-	-			-	-	-	
270													
271	<b>Retail Volumetric Revenue</b>												
272	Apartment												
273	<b>Pflugerville Rate Tiers</b>												
274	0 - 3,000				\$ 1,559					\$ 1,621			
275	3,001 - 10,000				4,424					4,601			
276	10,001 - 25,000				10,788					11,220			
277	> 25,000				<u>457,357</u>					<u>475,651</u>			
278					\$ 474,128					\$ 493,093			
279													
280	<b>Non-Pflugerville Rate Tiers</b>												
281	0 - 7,000	\$ -				\$ -	\$ -			\$ -	\$ -	\$ -	
282	7,001 - 15,000	-				-	-			-	-	-	
283	> 15,000	<u>-</u>				<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	<u>-</u>	
284		\$ -				\$ -	\$ -			\$ -	\$ -	\$ -	
285													
286	Commercial												
287	<b>Pflugerville Rate Tiers</b>												
288	0 - 3,000				\$ 48,255					\$ 50,186			
289	3,001 - 10,000				109,079					113,442			
290	10,001 - 25,000				<u>208,377</u>					<u>216,713</u>			

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
291	> 25,000				1,482,158					1,541,444			
292					\$ 1,847,869					\$ 1,921,784			
293													
294	<b>Non-Pflugerville Rate Tiers</b>												
295	0 - 7,000	\$ 1,958				\$ 4,539	\$ 2,036				\$ 4,721	\$ 2,118	
296	7,001 - 15,000	2,193			4,618	2,281				4,802	2,372		
297	> 15,000	74,864			35,827	77,858				37,260	80,972		
298		\$ 79,015			\$ 44,984	\$ 82,176				\$ 46,783	\$ 85,463		
299													
300	Bulk/Fire												
301	<b>Pflugerville Rate Tiers</b>												
302	0 - 3,000				\$ 1,624					\$ 1,689			
303	3,001 - 10,000				3,721					3,870			
304	10,001 - 25,000				8,425					8,762			
305	> 25,000				101,502					105,562			
306					\$ 115,271					\$ 119,882			
307													
308	<b>Non-Pflugerville Rate Tiers</b>												
309	0 - 7,000	\$ 755			\$ 102	\$ 785				\$ 106	\$ 816		
310	7,001 - 15,000	694			107	722				111	751		
311	> 15,000	14,734			645	15,323				670	15,936		
312		\$ 16,183			\$ 853	\$ 16,831				\$ 887	\$ 17,504		
313													
314	Church												
315	<b>Pflugerville Rate Tiers</b>												
316	0 - 3,000				\$ 3,123					\$ 3,248			
317	3,001 - 10,000				5,612					5,837			
318	10,001 - 25,000				9,007					9,367			
319	> 25,000				23,144					24,070			
320					\$ 40,886					\$ 42,521			
321													
322	<b>Non-Pflugerville Rate Tiers</b>												
323	0 - 7,000	\$ -			\$ -	\$ -				\$ -	\$ -		
324	7,001 - 15,000	-			-	-				-	-		
325	> 15,000	-			-	-				-	-		
326		\$ -			\$ -	\$ -				\$ -	\$ -		
327													
328	Government												
329	<b>Pflugerville Rate Tiers</b>												
330	0 - 3,000				\$ -					\$ -			

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Proposed Water Rates**

Line No.		Kelly Lane WCID	Contract Rates	Year 4 FY 2021	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
331	3,001 - 10,000				-					-			
332	10,001 - 25,000				-					-			
333	> 25,000				-					-			
334					\$ -					\$ -			
335													
336	<b>Non-Pflugerville Rate Tiers</b>												
337	0 - 7,000	\$ -				\$ -	\$ -				\$ -	\$ -	
338	7,001 - 15,000	-				-	-				-	-	
339	> 15,000	-				-	-				-	-	
340		\$ -				\$ -	\$ -				\$ -	\$ -	
341													
342	Residential												
343	<b>Pflugerville Rate Tiers</b>												
344	0 - 3,000				\$ 1,597,920					\$ 1,661,837			
345	3,001 - 10,000				2,250,327					2,340,340			
346	10,001 - 25,000				1,368,266					1,422,996			
347	> 25,000				419,242					436,011			
348					\$ 5,635,754					\$ 5,861,185			
349													
350	<b>Non-Pflugerville Rate Tiers</b>												
351	0 - 7,000	\$ 165,210				\$ 794,031	\$ 171,818				\$ 825,792	\$ 178,691	
352	7,001 - 15,000	72,248				301,413	75,138				313,470	78,144	
353	> 15,000	54,007				227,381	56,168				236,476	58,414	
354		\$ 291,465				\$ 1,322,824	\$ 303,124				\$ 1,375,737	\$ 315,249	
355													
356	School												
357	<b>Pflugerville Rate Tiers</b>												
358	0 - 3,000				\$ 3,317					\$ 3,450			
359	3,001 - 10,000				8,507					8,847			
360	10,001 - 25,000				19,635					20,420			
361	> 25,000				206,884					215,159			
362					\$ 238,343					\$ 247,876			
363													
364	<b>Non-Pflugerville Rate Tiers</b>												
365	0 - 7,000	\$ 453				\$ 458	\$ 471				\$ 476	\$ 490	
366	7,001 - 15,000	500				448	520				466	541	
367	> 15,000	2,795				3,898	2,907				4,054	3,023	
368		\$ 3,748				\$ 4,804	\$ 3,898				\$ 4,996	\$ 4,054	
369													
370	Boulder Ridge South												
371	<b>Pflugerville Rate Tiers</b>												
372	0 - 3,000				\$ 24,818					\$ 25,811			
373	3,001 - 10,000				34,492					35,871			
374	10,001 - 25,000				-					-			
375	> 25,000				-					-			
376					\$ 59,310					\$ 61,682			
377													
378	<b>Non-Pflugerville Rate Tiers</b>												
379	0 - 7,000	\$ -				\$ -	\$ -				\$ -	\$ -	
380	7,001 - 15,000	-				-	-				-	-	
381	> 15,000	-				-	-				-	-	
382		\$ -				\$ -	\$ -				\$ -	\$ -	
383													
384	<b>Total Retail Volumetric Revenue</b>	\$ 390,412			\$ 10,191,055	\$ 8,411,561	\$ 1,373,465	\$ 406,029		\$ 10,598,697	\$ 8,748,023	\$ 1,428,404	\$ 422,270
385													
386	<b>Total Retail Revenue</b>	\$ 571,674			\$ 14,482,956	\$ 11,817,529	\$ 2,070,886	\$ 594,541		\$ 15,062,274	\$ 12,290,230	\$ 2,153,721	\$ 618,322
387													
388	<b>Over/(Under) Recovery</b>				\$ 102,080					\$ 263,407			

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Wastewater Revenue Requirement Forecast**

Line No.	(1) Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
1	<b>Revenues</b>								
26	Wastewater Operating Revenue								
27	3110 Wastewater	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
28	3120 Wastewater Tap Fees		1,000	1,000	1,000	1,000	1,000	1,000	None
29	3710 Interest Income		-	-	-	-	-	-	None
30	3720 Miscellaneous Income		-	-	-	-	-	-	None
31	3726 Rental Income		4,680	4,680	4,680	4,680	4,680	4,680	None
32	3729 Insurance Claim Revenue		-	-	-	-	-	-	None
33	3741 Recycling Center		6,000	6,000	6,000	6,000	6,000	6,000	None
34	3850 Sale of Fixed Assets		-	-	-	-	-	-	None
35	NEW Effluent Sales		8,664	8,664	8,664	8,664	8,664	8,664	None
36	Total Wastewater Operating Revenue	\$	20,344	\$ 20,344	\$ 20,344	\$ 20,344	\$ 20,344	\$ 20,344	
37									
38	Wastewater Other Revenue								
39	3139 Impact Fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
40	3711 Non-Operating Interest		-	-	-	-	-	-	None
41	3731 Developer Contributions		-	-	-	-	-	-	None
42	3732 Transfer from Escrow-Mellenbruch Colo Sand		-	-	-	-	-	-	None
43	3735 Impact Fee Transfer (DS funding)		-	-	-	-	-	-	None
44	3735 Impact Fee Transfer (CIP funding)		-	-	-	-	-	-	None
45	Total Wastewater Other Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
46									
47	<b>Total Revenues</b>	\$	20,344	\$ 20,344	\$ 20,344	\$ 20,344	\$ 20,344	\$ 20,344	
48									
49	<b>Operations and Maintenance Expenses</b>								
50	Utility Administration								
51	4000 Salaries	\$	495,173	\$ 510,028	\$ 525,329	\$ 541,089	\$ 557,322	\$ 574,041	General Salary
52	4005 Overtime		250	250	250	250	250	250	None
53	4006 Overtime- Pfestivals		300	300	300	300	300	300	None
54	4010 Employee Incentives		900	900	900	900	900	900	None
55	4015 Employee Retirement		61,855	63,711	65,622	67,591	69,618	71,707	General Salary
56	4020 Social Security/Medicare		35,457	36,520	37,616	38,744	39,907	41,104	General Salary
57	4030 Workers Compensation		1,103	1,213	1,335	1,468	1,615	1,776	Inc 10%
58	4040 Employee Insurance		59,220	66,326	74,286	81,714	89,886	97,076	Insurance
59	4050 Unemployment Tax		2,325	2,441	2,563	2,691	2,825	2,967	Inc 5%
60	4085 Merit Increases		-	-	-	-	-	-	None
61	4110 Legal Fees		10,000	10,000	10,000	10,000	10,000	10,000	None
62	4195 Other Professional Fees		325,000	325,000	325,000	325,000	325,000	325,000	None
63	4200 Gasoline		2,500	2,558	2,616	2,676	2,738	2,801	General
64	4210 Vehicle Maintenance/Repair		1,500	1,535	1,570	1,606	1,643	1,681	General
65	4260 Franchise Fee Water		-	-	-	-	-	-	Water Rev
66	4260 Franchise Fee Wastewater		282,358	282,358	282,358	282,358	282,358	282,358	WW Rev
67	4300 Electricity		9,750	10,238	10,749	11,287	11,851	12,444	Electricity
68	4310 Communications		11,750	11,750	11,750	11,750	11,750	11,750	None
69	4400 Postage		49,500	51,975	54,574	57,302	60,168	63,176	Inc 5%
70	4405 Uniforms		500	512	523	535	548	560	General
71	4410 Travel & Training		10,500	10,500	10,500	10,500	10,500	10,500	None
72	4420 Insurance		3,750	3,938	4,134	4,341	4,558	4,786	Inc 5%
73	4430 Office Supplies		5,000	5,000	5,000	5,000	5,000	5,000	None
74	4440 Small Tools		23,500	23,500	23,500	23,500	23,500	23,500	None
75	4450 Advertising		5,000	5,000	5,000	5,000	5,000	5,000	None
76	4460 Membership/Dues		9,638	9,638	9,638	9,638	9,638	9,638	None

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Wastewater Revenue Requirement Forecast**

Line No. <sup>(1)</sup>	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
77	4465 Rentals/Leases		4,000	4,092	4,186	4,282	4,381	4,482	General
78	4470 Publications/Software		2,250	2,250	2,250	2,250	2,250	2,250	None
79	4480 Other Operating		30,000	33,000	36,300	39,930	43,923	48,315	Inc 10%
80	4482 Bad Debt Expense		-	-	-	-	-	-	None
81	4510 Maintenance Contracts		37,760	38,893	40,060	41,261	42,499	43,774	Inc 3%
82	4520 Maintenance & Repairs		30,000	30,690	31,396	32,118	32,857	33,612	General
83	4600 Emergency Management		-	-	-	-	-	-	None
84	4636 Manville Contract		-	-	-	-	-	-	None
85	4645 Transfer		375,000	375,000	375,000	375,000	375,000	375,000	None
86	NEW Maintenance Superintendent		35,832	36,907	38,014	39,155	40,329	41,539	General Salary
87	NEW Insurance Maintenance Superintendent		5,268	5,900	6,608	7,269	7,996	8,635	Insurance
88	Total Utility Administration		\$ 1,926,937	\$ 1,961,920	\$ 1,998,926	\$ 2,036,506	\$ 2,076,108	\$ 2,115,922	
89									
90	Utility Maintenance								
91	4000 Salaries		\$ 304,943	\$ 314,091	\$ 323,514	\$ 333,219	\$ 343,216	\$ 353,513	General Salary
92	4005 Overtime		25,000	25,000	25,000	25,000	25,000	25,000	None
93	4006 Overtime- Pfestivals		1,000	1,000	1,000	1,000	1,000	1,000	None
94	4010 Employee Incentives		900	900	900	900	900	900	None
95	4015 Employee Retirement		45,463	46,826	48,231	49,678	51,168	52,703	General Salary
96	4020 Social Security/Medicare		25,386	26,148	26,932	27,740	28,572	29,429	General Salary
97	4030 Workers Compensation		6,752	7,427	8,169	8,986	9,885	10,873	Inc 10%
98	4040 Employee Insurance		67,116	75,170	84,190	92,609	101,870	110,020	Insurance
99	4050 Unemployment Tax		2,295	2,410	2,530	2,657	2,790	2,929	Inc 5%
100	4200 Gasoline		18,750	19,181	19,622	20,074	20,535	21,008	General
101	4210 Vehicle Repair		7,500	7,673	7,849	8,029	8,214	8,403	General
102	4220 Equipment Repair		10,000	10,230	10,465	10,706	10,952	11,204	General
103	4310 Communications		700	735	772	810	851	893	Inc 5%
104	4405 Uniforms		3,200	3,274	3,349	3,426	3,505	3,585	General
105	4410 Training and Education		5,000	5,000	5,000	5,000	5,000	5,000	None
106	4420 Insurance		6,300	6,615	6,946	7,293	7,658	8,041	Inc 5%
107	4433 Chemicals		1,000	1,000	1,000	1,000	1,000	1,000	None
108	4440 Small Tools/Equipment		18,750	18,750	18,750	18,750	18,750	18,750	None
109	4460 Memberships/Dues		-	-	-	-	-	-	None
110	4465 Rentals/Leases		1,000	1,023	1,047	1,071	1,095	1,120	General
111	4480 Other Operating Expenses		12,000	12,276	12,558	12,847	13,143	13,445	General
112	NEW Utility System Worker I/II FY 2019	A			42,940	44,228	45,555	46,921	General Salary
113	NEW Insurance Utility System Worker I/II FY 2019	A			15,200	16,720	18,393	19,864	Insurance
114	NEW Utility System Worker I/II FY 2020	A				41,982	43,241	44,538	General Salary
115	NEW Insurance Utility System Worker I/II FY 2020	A				16,158	17,774	19,196	Insurance
116	NEW Maintenance Tech I/II FY 2020	A				41,982	43,241	44,538	General Salary
117	NEW Insurance Maintenance Tech I/II FY 2020	A				16,158	17,774	19,196	Insurance
118	Total Utility Maintenance		\$ 563,054	\$ 584,728	\$ 665,965	\$ 808,024	\$ 841,082	\$ 873,071	

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Wastewater Revenue Requirement Forecast**

Line No.	(1) Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
191									
192	Wastewater Collection								
193	4155 Lab Fees		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	None
194	4195 Other Professional Fees		-	-	-	-	-	-	None
195	4220 Equipment Repair		-	-	-	-	-	-	None
196	4300 Electricity		124,600	130,830	137,372	144,240	151,452	159,025	Electricity
197	4310 Communications		1,200	1,260	1,323	1,389	1,459	1,532	Inc 5%
198	4320 Water		2,253	2,253	2,253	2,253	2,253	2,253	None
199	4420 Insurance		7,200	7,560	7,938	8,335	8,752	9,189	Inc 5%
200	4510 Maintenance Contracts		-	-	-	-	-	-	None
201	4520 Maintenance and Repairs		140,000	144,998	150,174	155,536	161,088	166,839	WWC M&R
202	4620 Sludge Disposal		22,000	22,000	22,000	22,000	22,000	22,000	None
203	4626 Wholesale Wastewater Windermere		62,000	62,000	62,000	62,000	62,000	62,000	None
204	Total Wastewater Collection		\$ 360,253	\$ 371,901	\$ 384,060	\$ 396,753	\$ 410,004	\$ 423,838	
205									
206	Wastewater Treatment								
207	4000 Salaries		\$ 376,835	\$ 388,140	\$ 399,784	\$ 411,778	\$ 424,131	\$ 436,855	General Salary
208	4005 Overtime		20,000	20,000	20,000	20,000	20,000	20,000	None
209	4006 Overtime- Pfestivals		-	-	-	-	-	-	None
210	4010 Employee Incentives		-	-	-	-	-	-	None
211	4015 Employee Retirement		54,366	55,997	57,677	59,407	61,189	63,025	General Salary
212	4020 Social Security/Medicare		30,357	31,268	32,206	33,172	34,167	35,192	General Salary
213	4030 Workers Compensation		10,071	11,078	12,186	13,405	14,745	16,219	Inc 10%
214	4040 Employee Insurance		78,960	88,435	99,047	108,952	119,847	129,435	Insurance
215	4050 Unemployment Tax		2,700	2,835	2,977	3,126	3,282	3,446	Inc 5%
216	4155 Lab Fees		60,000	61,380	62,792	64,236	65,713	67,225	General
217	4200 Gasoline		25,000	25,575	26,163	26,765	27,381	28,010	General
218	4210 Vehicle Repair		16,000	16,368	16,744	17,130	17,524	17,927	General
219	4220 Equipment Repair		12,000	12,000	12,000	12,000	12,000	12,000	None
220	4300 Electricity		292,100	306,705	322,040	338,142	355,049	372,802	Electricity
221	4310 Communications		1,500	1,575	1,654	1,736	1,823	1,914	Inc 5%
222	4320 Water Expense		412	412	412	412	412	412	None
223	4405 Uniforms		6,150	6,291	6,436	6,584	6,736	6,891	General
224	4410 Training and Education		3,500	3,581	3,663	3,747	3,833	3,921	General
225	4420 Insurance		22,800	23,940	25,137	26,394	27,714	29,099	Inc 5%
226	4433 Chemicals		240,000	248,400	257,094	266,092	275,406	285,045	Chemicals
227	4440 Small Tools/Equipment		13,500	13,500	13,500	13,500	13,500	13,500	None
228	4460 Memberships/Dues		-	-	-	-	-	-	None
229	4465 Rentals/Leases		20,000	20,460	20,931	21,412	21,904	22,408	General
230	4480 Other Operating		58,000	59,334	60,699	62,095	63,523	64,984	General
231	4485 State Permits		30,000	30,690	31,396	32,118	32,857	33,612	General
232	4510 Maintenance Contracts		37,500	38,625	39,784	40,977	42,207	43,473	Inc 3%
233	4520 Maintenance and Repairs		180,000	184,140	188,375	192,708	197,140	201,674	General
234	4620 Sludge Disposal		120,000	120,000	120,000	120,000	120,000	120,000	None
235	4627 Water softener rebate program		18,000	18,000	18,000	18,000	18,000	18,000	None
236	NEW Treatment Plant Operator I/II FY 2018		99,604	102,592	105,670	108,840	112,105	115,469	General Salary
237	NEW Insurance Plant Operator I/II FY 2018		26,403	27,195	28,011	28,851	29,717	30,608	General Salary
238	NEW Treatment Plant Operator I/II FY 2021	A					90,401	93,113	General Salary
239	NEW Insurance Plant Operator I/II FY 2021	A					35,606	38,454	Insurance
240	Total Wastewater Treatment		\$ 1,855,758	\$ 1,918,516	\$ 1,984,377	\$ 2,051,579	\$ 2,247,912	\$ 2,324,715	
241									
242	<b>Total Operations and Maintenance Expenses</b>		<b>\$ 4,706,002</b>	<b>\$ 4,837,065</b>	<b>\$ 5,033,328</b>	<b>\$ 5,292,862</b>	<b>\$ 5,575,105</b>	<b>\$ 5,737,546</b>	



City of Pflugerville  
Water and Wastewater Cost of Service

Wastewater Revenue Requirement Forecast

Line No.	(1) Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
243									
244	<b>Capital Outlay</b>								
245	Utility Administration								
246	4700 Equipment	\$	5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	None
247	4702 Software		9,400	9,400	9,400	9,400	9,400	9,400	None
248	4710 Buildings		-	-	-	-	-	-	None
249	4720 Improvements other than buildings		-	-	-	-	-	-	None
250	4735 CCN - Cert of Conv & Necessity		-	-	-	-	-	-	None
251	Total Utility Administration	\$	14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	\$ 14,400	
252									
253	Utility Maintenance								
254	4700 Equipment	\$	63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	None
255	4720 Improvements O/T Buildings		-	-	-	-	-	-	None
256	Total Utility Maintenance	\$	63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	\$ 63,500	
257									
269	Wastewater Collection								
270	4702 Software	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
271	4710 Buildings		-	-	-	-	-	-	None
272	4720 Improvements o/t Buildings		-	-	-	-	-	-	None
273	Total Wastewater Collection	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
274									
275	Wastewater Treatment								
276	4700 Equipment	\$	90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	None
277	4710 Buildings		-	-	-	-	-	-	None
278	4720 Improvements o/t Buildings		-	-	-	-	-	-	None
279	Total Wastewater Treatment	\$	90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	
280									
281	<b>Total Capital Outlay</b>	\$	167,900	\$ 167,900	\$ 167,900	\$ 167,900	\$ 167,900	\$ 167,900	
282									
283	<b>Debt Service</b>								
299	Wastewater								
300	4800 Debt Service Interest - Existing	\$	1,468,555	\$ 1,440,850	\$ 1,400,855	\$ 1,365,170	\$ 1,322,305	\$ 1,275,630	Schedule 3
301	4810 Debt Service Principal - Existing		943,046	1,156,745	1,104,336	1,146,553	1,166,861	1,201,998	Schedule 3
302	4815 Debt Service Fees		1,800	1,841	1,884	1,927	1,971	2,017	General
303	4820 Bond Issuance Cost		-	-	-	-	-	-	General
304	4800 Debt Service Interest - Proposed		-	872,528	1,500,553	2,632,159	2,635,438	2,608,565	Schedule 4
305	4810 Debt Service Principal - Proposed		-	316,379	563,719	1,008,993	1,072,747	1,129,520	Schedule 4
306	Total Wastewater	\$	2,413,401	\$ 3,788,342	\$ 4,571,346	\$ 6,154,801	\$ 6,199,321	\$ 6,217,730	
313									
314	<b>Total Debt Service</b>	\$	2,413,401	\$ 3,788,342	\$ 4,571,346	\$ 6,154,801	\$ 6,199,321	\$ 6,217,730	
315									
316	<b>Miscellaneous and Non-Recurring Expenses</b>								
317	Contributions to Operating Reserve - Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
318	Contributions to Water Capital Reserve		-	-	-	-	-	-	
319	Contributions to Wastewater Capital Reserve		-	-	-	-	-	-	Schedule 6
320	Contributions to Operating Reserve - WW		-	-	-	-	-	-	Schedule 6
321	Debt Service Funding from Water Impact Fee		-	-	-	-	-	-	
322	Debt Service Funding from WW Impact Fee		-	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	Schedule 6
323	<b>Total Miscellaneous and Non-Recurring Expenses</b>	\$	-	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	\$ (1,100,000)	
324									
325	<b>Revenue Requirement</b>	\$	7,266,959	\$ 7,672,963	\$ 8,652,230	\$ 10,495,219	\$ 10,821,983	\$ 11,002,832	

**City of Pflugerville  
Water and Wastewater Cost of Service**

**Wastewater Revenue Requirement Forecast**

Line No. <sup>(1)</sup>	Description	Notes	Test Year	Year 1 FY 2018	Year 2 FY 2019	Year 3 FY 2020	Year 4 FY 2021	Year 5 FY 2022	Inflation Factor OR Source
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Notes:

- <sup>(1)</sup> The line numbers shown on this worksheet are set to match the line numbers shown on Schedule 2
- A** Adjustment based on five year personnel projections provided by City staff

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.		Year 1 FY 2018	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 2 FY 2019	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
1	<b>Revenue Requirement</b>	<b>\$ 7,672,963</b>						<b>\$ 8,652,230</b>					
2													
3	<b>Wholesale Customers</b>												
4	Hutto	<u>\$ 198,000</u>						<u>\$ 198,000</u>					
5		\$ 198,000						\$ 198,000					
6													
7	<b>Retail Revenue Requirement</b>	<b>\$ 7,474,963</b>						<b>\$ 8,454,230</b>					
8													
9	<b>Retail Fixed Charges</b>												
10	5/8"	\$ 22.50	\$ 22.50	\$ 27.50	\$ 40.00	\$ 33.20	\$ 25.50	\$ 25.50	\$ 30.50	\$ 40.00	\$ 33.20	\$ 25.50	\$ 25.50
11	3/4"	\$ 22.50	\$ 22.50	\$ 27.50	\$ 40.00	\$ 33.20	\$ 25.50	\$ 25.50	\$ 30.50	\$ 40.00	\$ 33.20	\$ 25.50	\$ 25.50
12	1"	\$ 22.50	\$ 22.50	\$ 27.50	\$ 100.00	\$ 83.01	\$ 25.50	\$ 25.50	\$ 30.50	\$ 100.00	\$ 83.01	\$ 25.50	\$ 25.50
13	1 1/2"	\$ 22.50	\$ 22.50	\$ 27.50	\$ 200.00	\$ 166.02	\$ 25.50	\$ 25.50	\$ 30.50	\$ 200.00	\$ 166.02	\$ 25.50	\$ 25.50
14	2"	\$ 22.50	\$ 22.50	\$ 27.50	\$ 320.00	\$ 265.63	\$ 25.50	\$ 25.50	\$ 30.50	\$ 320.00	\$ 265.63	\$ 25.50	\$ 25.50
15	3"	\$ 22.50	\$ 22.50	\$ 27.50	\$ -	\$ -	\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -	\$ 25.50	\$ 25.50
16	4"	\$ 22.50	\$ 22.50	\$ 27.50	\$ -	\$ -	\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -	\$ 25.50	\$ 25.50
17	6"	\$ 22.50	\$ 22.50	\$ 27.50	\$ -	\$ -	\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -	\$ 25.50	\$ 25.50
18	8"	\$ 22.50	\$ 22.50	\$ 27.50	\$ -	\$ -	\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -	\$ 25.50	\$ 25.50
19													
20	<b>Retail Billing Units (Connections)</b>												
21	All Billable Customer Classes (Excludes Government Class)												
22	5/8"	10,562	1,524	1,845	4,148	152	10,985	1,585	1,919	4,313	158		
23	3/4"	22	-	-	-	-	23	-	-	-	-		
24	1"	45	-	2	3	1	47	-	2	3	1		
25	1 1/2"	57	-	1	1	1	59	-	1	1	1		
26	2"	63	-	-	3	-	66	-	-	3	-		
27	3"	5	-	-	-	-	5	-	-	-	-		
28	4"	7	-	-	-	-	8	-	-	-	-		
29	6"	2	-	-	-	-	2	-	-	-	-		
30	8"	4	-	-	-	-	4	-	-	-	-		
31		10,768	1,524	1,848	4,155	154	11,199	1,585	1,922	4,321	160		
32													
33	<b>Retail Fixed Charge Revenue</b>												
34	5/8"	\$ 5,923,316	\$ 2,851,805	\$ 411,372	\$ 608,837	\$ 1,990,810	\$ 60,493	\$ 6,681,818	\$ 3,361,327	\$ 484,870	\$ 702,266	\$ 2,070,442	\$ 62,913
35	3/4"	5,897	5,897	-	-	-	-	6,950	6,950	-	-	-	-
36	1"	17,541	12,074	-	686	3,744	1,036	19,995	14,232	-	792	3,894	1,077
37	1 1/2"	20,355	15,444	-	343	2,496	2,072	23,350	18,203	-	396	2,596	2,155
38	2"	29,110	17,129	-	-	11,981	-	32,649	20,189	-	-	12,460	-
39	3"	1,404	1,404	-	-	-	-	1,655	1,655	-	-	-	-
40	4"	1,966	1,966	-	-	-	-	2,317	2,317	-	-	-	-
41	6"	562	562	-	-	-	-	662	662	-	-	-	-
42	8"	1,123	1,123	-	-	-	-	1,324	1,324	-	-	-	-
43		\$ 6,001,273	\$ 2,907,403	\$ 411,372	\$ 609,866	\$ 2,009,030	\$ 63,601	\$ 6,770,719	\$ 3,426,859	\$ 484,870	\$ 703,453	\$ 2,089,392	\$ 66,145
44													
45	<b>Retail Volumetric Charges</b>												
46	Residential												
47	0-3,000	\$ 1.55	\$ 1.55	\$ 1.55	\$ -	\$ 5.82	\$ 1.85	\$ 1.85	\$ 1.85	\$ -	\$ 5.82	\$ -	\$ 5.82
48	3,001-20,000	\$ 1.55	\$ 1.55	\$ 1.55	\$ -	\$ 5.82	\$ 1.85	\$ 1.85	\$ 1.85	\$ -	\$ 5.82	\$ -	\$ 5.82
49	> 20,000	\$ -	\$ -	\$ -	\$ -	\$ 5.82	\$ -	\$ -	\$ -	\$ -	\$ 5.82	\$ -	\$ 5.82

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.	Year 1 FY 2018	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 2 FY 2019	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
50												
51												
52	Non-Residential											
53	0-3,000	\$ 1.55	\$ 1.55	\$ 1.55	\$ -	\$ 5.82	\$ 1.85	\$ 1.85	\$ 1.85	\$ -	\$ 5.82	
54	> 3,000	\$ 1.55	\$ 1.55	\$ 1.55	\$ -	\$ 5.82	\$ 1.85	\$ 1.85	\$ 1.85	\$ -	\$ 5.82	
55												
56	<b>Retail Volumetric Billing Units (Annual Gallons)</b>											
57	Residential											
58	0-3,000	377,657,280	53,763,840	66,381,120	-	5,466,240	392,763,571	55,914,394	69,036,365	-	5,684,890	
59	3,001-20,000	300,866,966	42,831,859	48,192,693	-	4,148,876	312,901,645	44,545,134	50,120,401	-	4,314,831	
60	> 20,000	-	-	-	-	-	-	-	-	-	-	
61		678,524,246	96,595,699	114,573,813	-	9,615,116	705,665,216	100,459,527	119,156,766	-	9,999,721	
62												
63	Non-Residential											
64	0-3,000	9,996,480	1,083,010	147,264	-	37,440	10,396,339	1,126,331	153,155	-	38,938	
65	> 3,000	161,912,500	864,054	1,350,336	-	24,960	168,389,000	898,616	1,404,349	-	25,958	
66		171,908,980	1,947,064	1,497,600	-	62,400	178,785,339	2,024,947	1,557,504	-	64,896	
67												
68	<b>Retail Volumetric Revenue</b>											
69	Residential											
70	0-3,000	\$ 803,407	\$ 585,369	\$ 83,334	\$ -	\$ 31,814	\$ 990,858	\$ 726,613	\$ 103,442	\$ 127,717	\$ -	\$ 33,086
71	3,001-20,000	631,578	466,344	66,389	-	24,146	779,112	578,868	82,408	92,723	-	25,112
72	> 20,000	-	-	-	-	-	-	-	-	-	-	
73		\$ 1,434,985	\$ 1,051,713	\$ 149,723	\$ -	\$ 55,960	\$ 1,769,969	\$ 1,305,481	\$ 185,850	\$ 220,440	\$ -	\$ 58,198
74												
75	Non-Residential											
76	0-3,000	\$ 17,619	\$ 15,495	\$ 1,679	\$ -	\$ 218	\$ 21,827	\$ 19,233	\$ 2,084	\$ 283	\$ -	\$ 227
77	> 3,000	254,542	250,964	1,339	-	145	315,931	311,520	1,662	2,598	-	151
78		\$ 272,161	\$ 266,459	\$ 3,018	\$ -	\$ 363	\$ 337,758	\$ 330,753	\$ 3,746	\$ 2,881	\$ -	\$ 378
79												
80	<b>Retail Volumetric Revenue</b>	\$ 1,707,147	\$ 1,318,172	\$ 152,741	\$ -	\$ 56,323	\$ 2,107,727	\$ 1,636,234	\$ 189,596	\$ 223,321	\$ -	\$ 58,576
81												
82	<b>Total Retail Revenue</b>	\$ 7,708,420	\$ 4,225,575	\$ 564,113	\$ 789,777	\$ 2,009,030	\$ 8,878,447	\$ 5,063,093	\$ 674,467	\$ 926,775	\$ 2,089,392	\$ 124,721
83												
84	<b>Over/(Under) Recovery</b>	\$ 233,456					\$ 424,217					

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.	Description	Year 3 FY 2020					Year 4 FY 2021						
		Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere		
1	<b>Revenue Requirement</b>	<b>\$ 10,495,219</b>					<b>\$ 10,821,983</b>						
2													
3	<b>Wholesale Customers</b>												
4	Hutto	<u>\$ 198,000</u>					<u>\$ 198,000</u>						
5		\$ 198,000					\$ 198,000						
6													
7	<b>Retail Revenue Requirement</b>	<b>\$ 10,297,219</b>					<b>\$ 10,623,983</b>						
8													
9	<b>Retail Fixed Charges</b>												
10	5/8"	\$ 28.50	\$ 28.50	\$ 33.50	\$ 40.00	\$ 33.20	\$ 29.50	\$ 29.50	\$ 34.50	\$ 40.00	\$ 33.20		
11	3/4"	\$ 28.50	\$ 28.50	\$ 33.50	\$ 40.00	\$ 33.20	\$ 29.50	\$ 29.50	\$ 34.50	\$ 40.00	\$ 33.20		
12	1"	\$ 28.50	\$ 28.50	\$ 33.50	\$ 100.00	\$ 83.01	\$ 29.50	\$ 29.50	\$ 34.50	\$ 100.00	\$ 83.01		
13	1 1/2"	\$ 28.50	\$ 28.50	\$ 33.50	\$ 200.00	\$ 166.02	\$ 29.50	\$ 29.50	\$ 34.50	\$ 200.00	\$ 166.02		
14	2"	\$ 28.50	\$ 28.50	\$ 33.50	\$ 320.00	\$ 265.63	\$ 29.50	\$ 29.50	\$ 34.50	\$ 320.00	\$ 265.63		
15	3"	\$ 28.50	\$ 28.50	\$ 33.50	\$ -	\$ -	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -		
16	4"	\$ 28.50	\$ 28.50	\$ 33.50	\$ -	\$ -	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -		
17	6"	\$ 28.50	\$ 28.50	\$ 33.50	\$ -	\$ -	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -		
18	8"	\$ 28.50	\$ 28.50	\$ 33.50	\$ -	\$ -	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -		
19													
20	<b>Retail Billing Units (Connections)</b>												
21	All Billable Customer Classe:												
22	5/8"	11,424	1,648	1,996	4,486	164	11,881	1,714	2,075	4,665	171		
23	3/4"	24	-	-	-	-	25	-	-	-	-		
24	1"	48	-	2	3	1	50	-	2	4	1		
25	1 1/2"	62	-	1	1	1	64	-	1	1	1		
26	2"	69	-	-	3	-	71	-	-	4	-		
27	3"	6	-	-	-	-	6	-	-	-	-		
28	4"	8	-	-	-	-	8	-	-	-	-		
29	6"	2	-	-	-	-	2	-	-	-	-		
30	8"	4	-	-	-	-	5	-	-	-	-		
31		<u>11,647</u>	<u>1,648</u>	<u>1,999</u>	<u>4,494</u>	<u>166</u>	<u>12,113</u>	<u>1,714</u>	<u>2,079</u>	<u>4,674</u>	<u>173</u>		
32													
33	<b>Retail Fixed Charge Revenue</b>												
34	5/8"	\$ 7,491,523	\$ 3,907,049	\$ 563,591	\$ 802,195	\$ 2,153,260	\$ 65,429	\$ 7,979,227	\$ 4,205,904	\$ 606,700	\$ 859,186	\$ 2,239,390	\$ 68,046
35	3/4"	8,079	8,079	-	-	-	-	8,697	8,697	-	-	-	-
36	1"	22,617	16,542	-	904	4,050	1,120	24,153	17,808	-	969	4,211	1,165
37	1 1/2"	26,552	21,159	-	452	2,700	2,241	28,400	22,777	-	484	2,808	2,331
38	2"	36,425	23,467	-	-	12,958	-	38,739	25,262	-	-	13,477	-
39	3"	1,924	1,924	-	-	-	-	2,071	2,071	-	-	-	-
40	4"	2,693	2,693	-	-	-	-	2,899	2,899	-	-	-	-
41	6"	769	769	-	-	-	-	828	828	-	-	-	-
42	8"	1,539	1,539	-	-	-	-	1,657	1,657	-	-	-	-
43		<u>\$ 7,592,120</u>	<u>\$ 3,983,220</u>	<u>\$ 563,591</u>	<u>\$ 803,551</u>	<u>\$ 2,172,967</u>	<u>\$ 68,791</u>	<u>\$ 8,086,669</u>	<u>\$ 4,287,901</u>	<u>\$ 606,700</u>	<u>\$ 860,639</u>	<u>\$ 2,259,886</u>	<u>\$ 71,542</u>
44													
45	<b>Retail Volumetric Charges</b>												
46	Residential												
47	0-3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82		
48	3,001-20,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82		
49	> 20,000	\$ -	\$ -	\$ -	\$ -	\$ 5.82	\$ -	\$ -	\$ -	\$ -	\$ 5.82		

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.	Year 3 FY 2020	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 4 FY 2021	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	
50													
51													
52	Non-Residential												
53	0-3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82		
54	> 3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82		
55													
56	<b>Retail Volumetric Billing Units (/</b>												
57	Residential												
58	0-3,000	408,474,114	58,150,969	71,797,819	-	5,912,285	424,813,079	60,477,008	74,669,732	-	6,148,777		
59	3,001-20,000	325,417,711	46,326,939	52,125,217	-	4,487,424	338,434,419	48,180,016	54,210,226	-	4,666,921		
60	> 20,000	-	-	-	-	-	-	-	-	-	-		
61		<u>733,891,825</u>	<u>104,477,908</u>	<u>123,923,036</u>	<u>-</u>	<u>10,399,710</u>	<u>763,247,498</u>	<u>108,657,025</u>	<u>128,879,958</u>	<u>-</u>	<u>10,815,698</u>		
62													
63	Non-Residential												
64	0-3,000	10,812,193	1,171,384	159,281	-	40,495	11,244,680	1,218,239	165,652	-	42,115		
65	> 3,000	175,124,560	934,561	1,460,523	-	26,997	182,129,542	971,943	1,518,944	-	28,077		
66		<u>185,936,753</u>	<u>2,105,945</u>	<u>1,619,804</u>	<u>-</u>	<u>67,492</u>	<u>193,374,223</u>	<u>2,190,182</u>	<u>1,684,596</u>	<u>-</u>	<u>70,192</u>		
67													
68	<b>Retail Volumetric Revenue</b>												
69	Residential												
70	0-3,000	\$ 1,111,255	\$ 816,948	\$ 116,302	\$ 143,596	\$ -	\$ 34,409	\$ 1,155,706	\$ 849,626	\$ 120,954	\$ 149,339	\$ -	\$ 35,786
71	3,001-20,000	873,857	650,835	92,654	104,250	-	26,117	908,811	676,869	96,360	108,420	-	27,161
72	> 20,000	-	-	-	-	-	-	-	-	-	-	-	
73		<u>\$ 1,985,112</u>	<u>\$ 1,467,784</u>	<u>\$ 208,956</u>	<u>\$ 247,846</u>	<u>\$ -</u>	<u>\$ 60,526</u>	<u>\$ 2,064,516</u>	<u>\$ 1,526,495</u>	<u>\$ 217,314</u>	<u>\$ 257,760</u>	<u>\$ -</u>	<u>\$ 62,947</u>
74													
75	Non-Residential												
76	0-3,000	\$ 24,521	\$ 21,624	\$ 2,343	\$ 319	\$ -	\$ 236	\$ 25,502	\$ 22,489	\$ 2,436	\$ 331	\$ -	\$ 245
77	> 3,000	355,196	350,249	1,869	2,921	-	157	369,404	364,259	1,944	3,038	-	163
78		<u>\$ 379,718</u>	<u>\$ 371,874</u>	<u>\$ 4,212</u>	<u>\$ 3,240</u>	<u>\$ -</u>	<u>\$ 393</u>	<u>\$ 394,907</u>	<u>\$ 386,748</u>	<u>\$ 4,380</u>	<u>\$ 3,369</u>	<u>\$ -</u>	<u>\$ 409</u>
79													
80	<b>Retail Volumetric Revenue</b>	<u>\$ 2,364,830</u>	<u>\$ 1,839,657</u>	<u>\$ 213,168</u>	<u>\$ 251,086</u>	<u>\$ -</u>	<u>\$ 60,919</u>	<u>\$ 2,459,423</u>	<u>\$ 1,913,243</u>	<u>\$ 221,694</u>	<u>\$ 261,129</u>	<u>\$ -</u>	<u>\$ 63,356</u>
81													
82	<b>Total Retail Revenue</b>	<u>\$ 9,956,949</u>	<u>\$ 5,822,877</u>	<u>\$ 776,758</u>	<u>\$ 1,054,637</u>	<u>\$ 2,172,967</u>	<u>\$ 129,710</u>	<u>\$ 10,546,092</u>	<u>\$ 6,201,145</u>	<u>\$ 828,395</u>	<u>\$ 1,121,768</u>	<u>\$ 2,259,886</u>	<u>\$ 134,898</u>
83													
84	<b>Over/(Under) Recovery</b>	<u>\$ (340,270)</u>						<u>\$ (77,891)</u>					

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.	Year 5 FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
1	<b>Revenue Requirement</b>	<b>\$ 11,002,832</b>				
2						
3	<b>Wholesale Customers</b>					
4	Hutto	<u>\$ 198,000</u>				
5		\$ 198,000				
6						
7	<b>Retail Revenue Requirement</b>	<b>\$ 10,804,832</b>				
8						
9	<b>Retail Fixed Charges</b>					
10	5/8"	\$ 29.50	\$ 29.50	\$ 34.50	\$ 40.00	\$ 33.20
11	3/4"	\$ 29.50	\$ 29.50	\$ 34.50	\$ 40.00	\$ 33.20
12	1"	\$ 29.50	\$ 29.50	\$ 34.50	\$ 100.00	\$ 83.01
13	1 1/2"	\$ 29.50	\$ 29.50	\$ 34.50	\$ 200.00	\$ 166.02
14	2"	\$ 29.50	\$ 29.50	\$ 34.50	\$ 320.00	\$ 265.63
15	3"	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -
16	4"	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -
17	6"	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -
18	8"	\$ 29.50	\$ 29.50	\$ 34.50	\$ -	\$ -
19						
20	<b>Retail Billing Units (Connections)</b>					
21	All Billable Customer Classes:					
22	5/8"	12,356	1,782	2,158	4,852	178
23	3/4"	26	-	-	-	-
24	1"	52	-	2	4	1
25	1 1/2"	67	-	1	1	1
26	2"	74	-	-	4	-
27	3"	6	-	-	-	-
28	4"	9	-	-	-	-
29	6"	2	-	-	-	-
30	8"	5	-	-	-	-
31		<u>12,597</u>	<u>1,782</u>	<u>2,162</u>	<u>4,861</u>	<u>180</u>
32						
33	<b>Retail Fixed Charge Revenue</b>					
34	5/8"	\$ 8,298,396	\$ 4,374,140	\$ 630,968	\$ 893,554	\$ 2,328,966
35	3/4"	9,045	9,045	-	-	-
36	1"	25,119	18,520	-	1,007	4,380
37	1 1/2"	29,536	23,688	-	504	2,920
38	2"	40,288	26,272	-	-	14,016
39	3"	2,153	2,153	-	-	-
40	4"	3,015	3,015	-	-	-
41	6"	861	861	-	-	-
42	8"	1,723	1,723	-	-	-
43		<u>\$ 8,410,136</u>	<u>\$ 4,459,417</u>	<u>\$ 630,968</u>	<u>\$ 895,065</u>	<u>\$ 2,350,281</u>
44						
45	<b>Retail Volumetric Charges</b>					
46	Residential					
47	0-3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82
48	3,001-20,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82
49	> 20,000	\$ -	\$ -	\$ -	\$ -	\$ 5.82

**City of Pflugerville**  
**Water and Wastewater Cost of Service**

**Proposed Wastewater Rates**

Line No.	Year 5 FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
50						
51						
52	Non-Residential					
53	0-3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82
54	> 3,000	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ 5.82
55						
56	<b>Retail Volumetric Billing Units (/</b>					
57	Residential					
58	0-3,000	441,805,602	62,896,088	77,656,521	-	6,394,728
59	3,001-20,000	351,971,796	50,107,217	56,378,635	-	4,853,598
60	> 20,000	-	-	-	-	-
61		<u>793,777,398</u>	<u>113,003,306</u>	<u>134,035,156</u>	-	<u>11,248,326</u>
62						
63	Non-Residential					
64	0-3,000	11,694,468	1,266,969	172,278	-	43,800
65	> 3,000	<u>189,414,724</u>	<u>1,010,821</u>	<u>1,579,702</u>	-	<u>29,200</u>
66		201,109,192	2,277,790	1,751,980	-	72,999
67						
68	<b>Retail Volumetric Revenue</b>					
69	Residential					
70	0-3,000	\$ 1,201,934	\$ 883,611	\$ 125,792	\$ 155,313	\$ -
71	3,001-20,000	945,163	703,944	100,214	112,757	-
72	> 20,000	-	-	-	-	-
73		<u>\$ 2,147,097</u>	<u>\$ 1,587,555</u>	<u>\$ 226,007</u>	<u>\$ 268,070</u>	<u>\$ 65,465</u>
74						
75	Non-Residential					
76	0-3,000	\$ 26,522	\$ 23,389	\$ 2,534	\$ 345	\$ -
77	> 3,000	<u>384,180</u>	<u>378,829</u>	<u>2,022</u>	<u>3,159</u>	<u>-</u>
78		\$ 410,703	\$ 402,218	\$ 4,556	\$ 3,504	\$ -
79						
80	<b>Retail Volumetric Revenue</b>	<u>\$ 2,557,800</u>	<u>\$ 1,989,773</u>	<u>\$ 230,562</u>	<u>\$ 271,574</u>	<u>\$ 65,890</u>
81						
82	<b>Total Retail Revenue</b>	<u>\$ 10,967,936</u>	<u>\$ 6,449,191</u>	<u>\$ 861,531</u>	<u>\$ 1,166,639</u>	<u>\$ 2,350,281</u>
83						
84	<b>Over/(Under) Recovery</b>	<u>\$ 163,104</u>				