

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Summary Table
Wastewater Service Area 1

0	Existing Fund Balance	\$ -
1	Existing Number of Service Units	23,430
2	Total Number of Services Units for Planning Period	31,448
3	Additional Service Units Added During Planning Period (Line 2 - Line 1)	8,018
4	Total Cost of the Wastewater Impact Fee CIP	\$ 112,558,285
5	Recoverable Cost for Impact Fee Planning Period	\$ 11,649,962
6	Percent Recoverable for Wastewater Impact Fee Planning Period (Line 5 / Line 4)	10.35%
7	Financing Costs (From Financial Analysis)	\$ 9,715,784
8	Interest Earnings (From Financial Analysis)	\$ (4,896,416)
9	Recoverable Cost of Wastewater Impact Fee and Financing Costs (Line 5 + Line 7 + Line 8 - Line 0)	\$ 16,469,331
10	Pre-Credit Maximum Fee (Line 9 / Line 3)	\$ 2,054
11	Credit for Utility Revenues (From Financial Analysis)	\$ (2,037,323)
12	Recoverable Cost of Wastewater Impact Fee and Financing (Line 9 + Line 11)	\$ 14,432,008
13	Maximum Assessable Fee (Line 12 / Line 3)	\$ 1,800

SUMMARY OF WASTEWATER IMPACT FEE DETERMINATION

Wastewater Service Area 1

Recoverable Impact Fee CIP Costs	\$ 11,649,962	Per STV Study
Financing Cost	9,715,784	See Detail Below
Existing Fund Balance	-	Wastewater Appendices - page 1
Interest Earnings	(4,896,416)	Wastewater Appendices - page 4
Pre Credit Recoverable Cost for Impact Fee	\$ 16,469,331	Sum of Above
Credit for Utility Revenues	(2,037,323)	Wastewater Appendices - page 7
Maximum Recoverable Cost for Impact Fee	\$ 14,432,008	

Recoverable Impact Fee CIP Costs:

Represents the portion of capital improvement costs that are eligible for funding through impact fees. Reference is the STV Wastewater Master Plan.

Financing Costs:

Represents the interest costs associated with debt financing the new impact fee project costs. Interest costs are derived from existing debt issues and forecasted debt issues.

New Annual Debt Service	\$ 19,524,021	Wastewater Appendices - page 2
Existing Annual Debt Service	-	Wastewater Appendices - page 2
Principal Component (New and Existing Debt)	(9,808,237)	Wastewater Appendices - page 1
Financing Costs	<u>\$ 9,715,784</u>	

Existing Fund Balance:

Represents impact fee revenue collected but not yet expended. Assuming all existing fund balance is already encumbered for projects from prior impact fee studies. Reference is page 1 of Wastewater Appendices.

Interest Earnings:

Represents the interest earned on cash flows and assumes a 2.14% annual interest rate. The Impact Fee Statute states that interest earnings are funds of the impact fee account and are held to the same restrictions as impact fee revenues. Therefore in order to recognize that interest earnings are used to fund capital improvements, interest earnings are credited against the recoverable costs. Reference is the sum of Accumulated Interest on page 4 of Wastewater Appendices.

Pre Credit Recoverable Cost for Impact Fee:

Represents Recoverable Impact Fee CIP Costs plus Financing Costs less Existing Fund Balance and Interest Earnings.

Credit for Utility Revenues:

In 2001, the Local Government Code Chapter 395 was amended to include a credit for ad valorem and/or utility revenues generated by new service units during the ten-year timeframe that are used to fund impact fee eligible projects for which the new service units were charged an impact fee. The intent of this amendment is to avoid double-charging the new service units for impact fee capital improvements. The credit recognizes utility revenues used to fund impact fee eligible projects. Reference is page 7 of Wastewater Appendices.

Maximum Recoverable Cost for Impact Fee:

Represents Pre Credit Recoverable Cost for Impact Fee less Credit for Utility Revenues. This is the maximum cost that can be recovered through impact fees.

City of Pflugerville - 2025 Wastewater Impact Fee Study

Capital Improvement Plan for Impact Fees

Impact Fee Calculation Assumptions

Wastewater Service Area 1

I. General Assumptions

Annual Interest Rate on Deposits ⁽¹⁾	2.14%
Annual Service Unit Growth ⁽²⁾	802
Existing Fund Balance ⁽³⁾	-
Portion of Projects Funded by Existing Debt ⁽⁴⁾	\$ -
Non-debt Funded Project Cost ⁽⁵⁾	1,841,725
New Project Cost Funded Through New Debt ⁽⁶⁾	9,808,237
Total Recoverable Project Cost ⁽⁷⁾	\$ 11,649,962

II. New Debt Issues Assumptions ⁽⁸⁾

Debt Issuance Fee	2.00%
Issuance Fee	\$ 196,165
Total Debt Issuance	\$ 10,004,402

<u>Year</u>	<u>Principal</u> ⁽⁸⁾	<u>Interest</u> ⁽⁹⁾	<u>Term</u>
1	\$ 1,000,440	5.00%	30
2	1,000,440	5.00%	30
3	1,000,440	5.00%	30
4	1,000,440	5.00%	30
5	1,000,440	5.00%	30
6	1,000,440	5.00%	30
7	1,000,440	5.00%	30
8	1,000,440	5.00%	30
9	1,000,440	5.00%	30
10	1,000,440	5.00%	30
Total	\$ 10,004,402		

III. Capital Expenditure Assumptions

<u>Year</u>	<u>Annual Capital Expenditures</u> ⁽¹⁰⁾
1	\$ 184,172
2	517,653
3	851,133
4	1,184,613
5	1,184,613
6	1,184,613
7	1,184,613
8	1,184,613
9	1,184,613
10	1,184,613
11	1,000,440
12	666,960
13	333,480
Total	\$ 11,846,127

- (1) Interest Earnings Rate per Client as of November, 2025.
- (2) Per STV Wastewater Master Plan
- (3) Assumes all existing fund balances are already encumbered
- (4) Per discussions with City Staff
- (5) This assumes 0% of new project costs funded through sources other than debt, unless specified otherwise
- (6) This assumes 100% of new project costs funded through new debt issues, unless specified otherwise
- (7) Per STV Wastewater Master Plan
- (8) Assumes new debt issued in equal annual amounts
- (9) Estimated interest on future debt issuances per client
- (10) Assumes new debt proceeds expended over a 3-year timeframe
- Non-debt funded capital expenditures allocated per discussions with City Staff

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Wastewater Service Area 1

I. New Debt Service Detail

<u>Year</u>	<u>Series 1</u>	<u>Series 2</u>	<u>Series 3</u>	<u>Series 4</u>	<u>Series 5</u>	<u>Series 6</u>	<u>Series 7</u>	<u>Series 8</u>	<u>Series 9</u>	<u>Series 10</u>	<u>Total Annual New Debt Service</u>
1	\$ 65,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,080
2	65,080	65,080	-	-	-	-	-	-	-	-	130,160
3	65,080	65,080	65,080	-	-	-	-	-	-	-	195,240
4	65,080	65,080	65,080	65,080	-	-	-	-	-	-	260,320
5	65,080	65,080	65,080	65,080	65,080	-	-	-	-	-	325,400
6	65,080	65,080	65,080	65,080	65,080	65,080	-	-	-	-	390,480
7	65,080	65,080	65,080	65,080	65,080	65,080	65,080	-	-	-	455,560
8	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	-	-	520,641
9	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	-	585,721
10	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
11	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
12	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
13	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
14	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
15	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
16	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
17	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
18	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
19	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
20	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
21	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
22	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
23	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
24	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
25	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
26	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
27	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
28	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
29	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
30	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	650,801
31	-	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	585,721
32	-	-	65,080	65,080	65,080	65,080	65,080	65,080	65,080	65,080	520,641
33	-	-	-	65,080	65,080	65,080	65,080	65,080	65,080	65,080	455,560
34	-	-	-	-	65,080	65,080	65,080	65,080	65,080	65,080	390,480
35	-	-	-	-	-	65,080	65,080	65,080	65,080	65,080	325,400
36	-	-	-	-	-	-	65,080	65,080	65,080	65,080	260,320
37	-	-	-	-	-	-	-	65,080	65,080	65,080	195,240
38	-	-	-	-	-	-	-	-	65,080	65,080	130,160
39	-	-	-	-	-	-	-	-	-	65,080	65,080
	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 1,952,402	\$ 19,524,021

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Wastewater Service Area 1

II. Summary of Annual Expenses

<u>Year</u>	<u>New Annual Debt Service⁽¹⁾</u>	<u>Annual Capital Expenditures⁽²⁾</u>	<u>Annual Bond Proceeds⁽²⁾</u>	<u>Existing Annual Debt Service⁽³⁾</u>	<u>Annual Credit⁽⁴⁾</u>	<u>Total Expense</u>
1	\$ 65,080	\$ 184,172	\$ (1,000,440)	\$ -	\$ (2,017)	\$ (753,204)
2	130,160	517,653	(1,000,440)	-	(7,369)	(359,997)
3	195,240	851,133	(1,000,440)	-	(15,262)	30,670
4	260,320	1,184,613	(1,000,440)	-	(25,135)	419,358
5	325,400	1,184,613	(1,000,440)	-	(36,578)	472,994
6	390,480	1,184,613	(1,000,440)	-	(49,291)	525,362
7	455,560	1,184,613	(1,000,440)	-	(63,043)	576,690
8	520,641	1,184,613	(1,000,440)	-	(77,657)	627,156
9	585,721	1,184,613	(1,000,440)	-	(92,994)	676,899
10	650,801	1,184,613	(1,000,440)	-	(108,942)	726,031
11	650,801	1,000,440	-	-	(104,052)	1,547,189
12	650,801	666,960	-	-	(99,381)	1,218,380
13	650,801	333,480	-	-	(94,920)	889,361
14	650,801	-	-	-	(90,659)	560,142
15	650,801	-	-	-	(86,589)	564,212
16	650,801	-	-	-	(82,702)	568,099
17	650,801	-	-	-	(78,990)	571,811
18	650,801	-	-	-	(75,444)	575,357
19	650,801	-	-	-	(72,057)	578,744
20	650,801	-	-	-	(68,822)	581,978
21	650,801	-	-	-	(65,733)	585,068
22	650,801	-	-	-	(62,782)	588,019
23	650,801	-	-	-	(59,964)	590,837
24	650,801	-	-	-	(57,272)	593,529
25	650,801	-	-	-	(54,701)	596,100
26	650,801	-	-	-	(52,246)	598,555
27	650,801	-	-	-	(49,900)	600,900
28	650,801	-	-	-	(47,660)	603,140
29	650,801	-	-	-	(45,521)	605,280
30	650,801	-	-	-	(43,477)	607,323
31	585,721	-	-	-	(37,373)	548,348
32	520,641	-	-	-	(31,729)	488,911
33	455,560	-	-	-	(26,517)	429,044
34	390,480	-	-	-	(21,708)	368,772
35	325,400	-	-	-	(17,278)	308,122
36	260,320	-	-	-	(13,202)	247,118
37	195,240	-	-	-	(9,457)	185,783
38	130,160	-	-	-	(6,022)	124,138
39	65,080	-	-	-	(2,876)	62,204
	\$ 19,524,021	\$ 11,846,127	\$ (10,004,402)	\$ -	\$ (2,037,323)	\$ 19,328,423

(1) Wastewater Appendices - page 2 Section I

(2) Wastewater Appendices - page 1

(3) Not applicable as no existing debt was identified

(4) Wastewater Appendices - page 7

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Revenue Test
Wastewater Service Area 1

<u>Year</u>	<u>Impact Fee</u>	<u>Service Units</u>	<u>Impact Fee Revenue</u>	<u>Annual Expenses</u>	<u>Sub-Total</u>	<u>Accumulated Interest</u>	<u>Estimated Fund Balance</u>
Initial							\$ -
1	\$ 1,800	802	\$ 1,443,201	\$ (753,204)	\$ 2,196,405	\$ 23,502	2,219,906
2	1,800	802	1,443,201	(359,997)	1,803,198	66,800	4,089,904
3	1,800	802	1,443,201	30,670	1,412,531	102,638	5,605,073
4	1,800	802	1,443,201	419,358	1,023,843	130,904	6,759,819
5	1,800	802	1,443,201	472,994	970,206	155,041	7,885,067
6	1,800	802	1,443,201	525,362	917,839	178,561	8,981,467
7	1,800	802	1,443,201	576,690	866,511	201,475	10,049,453
8	1,800	802	1,443,201	627,156	816,045	223,790	11,089,288
9	1,800	802	1,443,201	676,899	766,301	245,510	12,101,099
10	1,800	802	1,443,201	726,031	717,170	266,637	13,084,906
11	-	-	-	1,547,189	(1,547,189)	263,462	11,801,179
12	-	-	-	1,218,380	(1,218,380)	239,509	10,822,308
13	-	-	-	889,361	(889,361)	222,081	10,155,028
14	-	-	-	560,142	(560,142)	211,324	9,806,210
15	-	-	-	564,212	(564,212)	203,816	9,445,815
16	-	-	-	568,099	(568,099)	196,062	9,073,778
17	-	-	-	571,811	(571,811)	188,060	8,690,027
18	-	-	-	575,357	(575,357)	179,810	8,294,481
19	-	-	-	578,744	(578,744)	171,309	7,887,046
20	-	-	-	581,978	(581,978)	162,556	7,467,624
21	-	-	-	585,068	(585,068)	153,547	7,036,103
22	-	-	-	588,019	(588,019)	144,281	6,592,365
23	-	-	-	590,837	(590,837)	134,755	6,136,283
24	-	-	-	593,529	(593,529)	124,966	5,667,720
25	-	-	-	596,100	(596,100)	114,911	5,186,531
26	-	-	-	598,555	(598,555)	104,587	4,692,563
27	-	-	-	600,900	(600,900)	93,991	4,185,654
28	-	-	-	603,140	(603,140)	83,119	3,665,633
29	-	-	-	605,280	(605,280)	71,968	3,132,321
30	-	-	-	607,323	(607,323)	60,533	2,585,531
31	-	-	-	548,348	(548,348)	49,463	2,086,647
32	-	-	-	488,911	(488,911)	39,423	1,637,158
33	-	-	-	429,044	(429,044)	30,444	1,238,559
34	-	-	-	368,772	(368,772)	22,559	892,346
35	-	-	-	308,122	(308,122)	15,799	600,024
36	-	-	-	247,118	(247,118)	10,196	363,102
37	-	-	-	185,783	(185,783)	5,782	183,101
38	-	-	-	124,138	(124,138)	2,590	61,553
39	-	-	-	62,204	(62,204)	652	(0)
			\$ 14,432,008	\$ 19,328,423		\$ 4,896,416	

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Calculation
Wastewater Service Area 1

<u>Year</u>	<u>Number of Years to End of Period</u>	<u>Future Value Escalation</u>		<u>Annual Service Units</u>		<u>Annual Expense</u>	
		<u>Interest Rate Factor</u>	<u>Recovery Fee Factor</u>	<u>Actual</u>	<u>Escalated</u>	<u>Actual</u>	<u>Escalated</u>
1	39	2.2598	1.0000	802	1,812	\$ (753,204)	\$ (1,702,070)
2	38	2.2124	1.0000	802	1,774	(359,997)	(796,466)
3	37	2.1661	1.0000	802	1,737	30,670	66,434
4	36	2.1207	1.0000	802	1,700	419,358	889,329
5	35	2.0763	1.0000	802	1,665	472,994	982,059
6	34	2.0328	1.0000	802	1,630	525,362	1,067,933
7	33	1.9902	1.0000	802	1,596	576,690	1,147,709
8	32	1.9485	1.0000	802	1,562	627,156	1,221,995
9	31	1.9076	1.0000	802	1,530	676,899	1,291,285
10	30	1.8677	1.0000	802	1,498	726,031	1,355,992
11	29	1.8285	1.0000	-	-	1,547,189	2,829,108
12	28	1.7902	1.0000	-	-	1,218,380	2,181,188
13	27	1.7527	1.0000	-	-	889,361	1,558,808
14	26	1.7160	1.0000	-	-	560,142	961,206
15	25	1.6801	1.0000	-	-	564,212	947,905
16	24	1.6449	1.0000	-	-	568,099	934,438
17	23	1.6104	1.0000	-	-	571,811	920,839
18	22	1.5766	1.0000	-	-	575,357	907,136
19	21	1.5436	1.0000	-	-	578,744	893,358
20	20	1.5113	1.0000	-	-	581,978	879,529
21	19	1.4796	1.0000	-	-	585,068	865,673
22	18	1.4486	1.0000	-	-	588,019	851,810
23	17	1.4183	1.0000	-	-	590,837	837,960
24	16	1.3885	1.0000	-	-	593,529	824,141
25	15	1.3595	1.0000	-	-	596,100	810,369
26	14	1.3310	1.0000	-	-	598,555	796,659
27	13	1.3031	1.0000	-	-	600,900	783,024
28	12	1.2758	1.0000	-	-	603,140	769,476
29	11	1.2491	1.0000	-	-	605,280	756,027
30	10	1.2229	1.0000	-	-	607,323	742,685
31	9	1.1973	1.0000	-	-	548,348	656,516
32	8	1.1722	1.0000	-	-	488,911	573,091
33	7	1.1476	1.0000	-	-	429,044	492,378
34	6	1.1236	1.0000	-	-	368,772	414,343
35	5	1.1000	1.0000	-	-	308,122	338,944
36	4	1.0770	1.0000	-	-	247,118	266,143
37	3	1.0544	1.0000	-	-	185,783	195,894
38	2	1.0323	1.0000	-	-	124,138	128,152
39	1	1.0107	1.0000	-	-	62,204	62,870
					16,503		\$ 29,703,868

Annual Interest Rate:

2.14%

Present Value of Initial Impact Fee Fund Balance

\$ -

Total Escalated Expense for Entire Period

\$ 29,703,868

Less Future Value of Initial Impact Fee Fund Balance

-

Sub-Total

\$ 29,703,868

Total Escalated Service Units

16,503

Maximum Assessable Impact Fee for Wastewater Service Area 1

\$ 1,800

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Project Funding
Wastewater Service Area 1

<u>Impact Fee Project Name⁽¹⁾</u>	<u>Cost In Service Area ⁽¹⁾</u>	<u>Percent in Demand</u>	<u>Impact Fee Recoverable Cost⁽¹⁾</u>	<u>Debt Funded⁽²⁾</u>		<u>Non-Debt Funded⁽²⁾</u>	<u>Impact Fee Recoverable Cost</u>
				<u>Existing</u>	<u>Proposed</u>		
12-inch Bohls Place Wastewater Interceptor	\$ 2,903,111	0%	\$ -	\$ -	\$ -	\$ -	\$ -
Rehabilitation of Wastewater Lines	14,074,345	0%	-	-	-	-	-
15-inch Gilleland Creek Wastewater Interceptor	4,504,865	0%	-	-	-	-	-
Boulder Ridge Lift Station Rehabilitation and Expansion	1,714,000	100%	1,714,000	-	-	1,714,000	1,714,000
12-inch Club Wastewater Interceptor	8,190,000	11%	894,509	-	803,642	90,866	894,509
24-inch Central Wastewater Interceptor	26,790,732	11%	3,059,126	-	3,059,126	-	3,059,126
15-inch SH45 Wastewater Interceptor	5,945,469	100%	5,945,469	-	5,945,469	-	5,945,469
Rehabilitation of Wastewater Lines	5,926,000	0%	-	-	-	-	-
Rehabilitation of Central Wastewater Treatment Plant	22,382,857	0%	-	-	-	-	-
Rehabilitation of Wastewater Lines	20,000,000	0%	-	-	-	-	-
Wastewater Master Plan Update	126,906	29%	36,858	-	-	36,858	36,858
Total	\$ 112,558,285		\$ 11,649,962	\$ -	\$ 9,808,237	\$ 1,841,725	\$ 11,649,962

(1) Per STV Wastewater Master Plan

(2) Per discussions with City staff and City files

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Credit Determination
Wastewater Service Area 1

<u>Year</u>	<u>Eligible Revenue Funded Cost ⁽¹⁾</u>	<u>Annual Service Units</u>	<u>Eligible Debt Service per Service Unit</u>	<u>Annual Growth in Service Units (Cumulative)</u>	<u>Credit for Annual Utility Rate Revenues</u>
1	\$ 65,080	25,877	\$ 2.51	802	\$ 2,017
2	130,160	28,324	4.60	1,604	7,369
3	195,240	30,770	6.35	2,405	15,262
4	260,320	33,217	7.84	3,207	25,135
5	325,400	35,664	9.12	4,009	36,578
6	390,480	38,111	10.25	4,811	49,291
7	455,560	40,558	11.23	5,613	63,043
8	520,641	43,004	12.11	6,414	77,657
9	585,721	45,451	12.89	7,216	92,994
10	650,801	47,898	13.59	8,018	108,942
11	650,801	50,149	12.98	8,018	104,052
12	650,801	52,506	12.39	8,018	99,381
13	650,801	54,974	11.84	8,018	94,920
14	650,801	57,558	11.31	8,018	90,659
15	650,801	60,263	10.80	8,018	86,589
16	650,801	63,095	10.31	8,018	82,702
17	650,801	66,061	9.85	8,018	78,990
18	650,801	69,166	9.41	8,018	75,444
19	650,801	72,416	8.99	8,018	72,057
20	650,801	75,820	8.58	8,018	68,822
21	650,801	79,384	8.20	8,018	65,733
22	650,801	83,115	7.83	8,018	62,782
23	650,801	87,021	7.48	8,018	59,964
24	650,801	91,111	7.14	8,018	57,272
25	650,801	95,393	6.82	8,018	54,701
26	650,801	99,877	6.52	8,018	52,246
27	650,801	104,571	6.22	8,018	49,900
28	650,801	109,486	5.94	8,018	47,660
29	650,801	114,632	5.68	8,018	45,521
30	650,801	120,019	5.42	8,018	43,477
31	585,721	125,660	4.66	8,018	37,373
32	520,641	131,566	3.96	8,018	31,729
33	455,560	137,750	3.31	8,018	26,517
34	390,480	144,224	2.71	8,018	21,708
35	325,400	151,003	2.15	8,018	17,278
36	260,320	158,100	1.65	8,018	13,202
37	195,240	165,530	1.18	8,018	9,457
38	130,160	173,310	0.75	8,018	6,022
39	65,080	181,456	0.36	8,018	2,876
Total	\$ 19,524,021				\$ 2,037,323

2025 Service Units⁽²⁾ 23,430

Ten Year Growth in Service Units⁽³⁾ 8,018
 10 years
 Annual Growth in Service Units 802

Credit Amount \$ 2,037,323

(1) Wastewater Appendices - page 3 Section II

(2) Per STV Wastewater Master Plan. These are the total current connections on the wastewater system comprised of both service areas.

(3) Per STV Wastewater Master Plan. The 10 year service area growth in service units is specific to wastewater service area 1.

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Summary Table
Wastewater Service Area 2

0	Existing Fund Balance	\$ -
1	Existing Number of Service Units	23,430
2	Total Number of Services Units for Planning Period	39,884
3	Additional Service Units Added During Planning Period (Line 2 - Line 1)	16,454
4	Total Cost of the Wastewater Impact Fee CIP	\$ 596,996,645
5	Recoverable Cost for Impact Fee Planning Period	\$ 194,433,024
6	Percent Recoverable for Wastewater Impact Fee Planning Period (Line 5 / Line 4)	32.57%
7	Financing Costs (From Financial Analysis)	\$ 237,363,820
8	Interest Earnings (From Financial Analysis)	\$ (62,795,413)
9	Recoverable Cost of Wastewater Impact Fee and Financing Costs (Line 5 + Line 7 + Line 8 - Line 0)	\$ 369,001,431
10	Pre-Credit Maximum Fee (Line 9 / Line 3)	\$ 22,426
11	Credit for Utility Revenues (From Financial Analysis)	\$ (96,436,723)
12	Recoverable Cost of Wastewater Impact Fee and Financing (Line 9 + Line 11)	\$ 272,564,708
13	Maximum Assessable Fee (Line 12 / Line 3)	\$ 16,565

SUMMARY OF WASTEWATER IMPACT FEE DETERMINATION

Wastewater Service Area 2

Recoverable Impact Fee CIP Costs	\$ 194,433,024	Per STV Study
Financing Cost	237,363,820	See Detail Below
Existing Fund Balance	-	Wastewater Appendices - page 1
Interest Earnings	(62,795,413)	Wastewater Appendices - page 4
Pre Credit Recoverable Cost for Impact Fee	\$ 369,001,431	Sum of Above
Credit for Utility Revenues	(96,436,723)	Wastewater Appendices - page 7
Maximum Recoverable Cost for Impact Fee	\$ 272,564,708	

Recoverable Impact Fee CIP Costs:

Represents the portion of capital improvement costs that are eligible for funding through impact fees. Reference is the STV Wastewater Master Plan.

Financing Costs:

Represents the interest costs associated with debt financing the new impact fee project costs. Interest costs are derived from existing debt issues and forecasted debt issues.

New Annual Debt Service	\$ 103,577,841	Wastewater Appendices - page 2
Existing Annual Debt Service	318,751,101	Wastewater Appendices - page 2
Principal Component (New and Existing Debt)	(184,965,122)	Wastewater Appendices - page 1
Financing Costs	<u>\$ 237,363,820</u>	

Existing Fund Balance:

Represents impact fee revenue collected but not yet expended. Assuming all existing fund balance is already encumbered for projects from prior impact fee studies. Reference is page 1 of Wastewater Appendices.

Interest Earnings:

Represents the interest earned on cash flows and assumes a 2.14% annual interest rate. The Impact Fee Statute states that interest earnings are funds of the impact fee account and are held to the same restrictions as impact fee revenues. Therefore in order to recognize that interest earnings are used to fund capital improvements, interest earnings are credited against the recoverable costs. Reference is the sum of Accumulated Interest on page 4 of Wastewater Appendices.

Pre Credit Recoverable Cost for Impact Fee:

Represents Recoverable Impact Fee CIP Costs plus Financing Costs less Existing Fund Balance and Interest Earnings.

Credit for Utility Revenues:

In 2001, the Local Government Code Chapter 395 was amended to include a credit for ad valorem and/or utility revenues generated by new service units during the ten-year timeframe that are used to fund impact fee eligible projects for which the new service units were charged an impact fee. The intent of this amendment is to avoid double-charging the new service units for impact fee capital improvements. The credit recognizes utility revenues used to fund impact fee eligible projects. Reference is page 7 of Wastewater Appendices.

Maximum Recoverable Cost for Impact Fee:

Represents Pre Credit Recoverable Cost for Impact Fee less Credit for Utility Revenues. This is the maximum cost that can be recovered through impact fees.

City of Pflugerville - 2025 Wastewater Impact Fee Study

Capital Improvement Plan for Impact Fees

Impact Fee Calculation Assumptions

Wastewater Service Area 2

I. General Assumptions

Annual Interest Rate on Deposits ⁽¹⁾	2.14%
Annual Service Unit Growth ⁽²⁾	1,645
Existing Fund Balance ⁽³⁾	-
Portion of Projects Funded by Existing Debt ⁽⁴⁾	\$ 132,930,962
Non-debt Funded Project Cost ⁽⁵⁾	9,467,902
New Project Cost Funded Through New Debt ⁽⁶⁾	52,034,160
Total Recoverable Project Cost ⁽⁷⁾	\$ 194,433,024

II. New Debt Issues Assumptions

Debt Issuance Fee	2.00%
Issuance Fee	\$ 1,040,683
Total Debt Issuance	\$ 53,074,843

<u>Year</u>	<u>Principal</u> ⁽⁸⁾	<u>Interest</u> ⁽⁹⁾	<u>Term</u>
1	\$ 5,307,484	5.00%	30
2	5,307,484	5.00%	30
3	5,307,484	5.00%	30
4	5,307,484	5.00%	30
5	5,307,484	5.00%	30
6	5,307,484	5.00%	30
7	5,307,484	5.00%	30
8	5,307,484	5.00%	30
9	5,307,484	5.00%	30
10	5,307,484	5.00%	30
Total	\$ 53,074,843		

III. Capital Expenditure Assumptions

<u>Year</u>	<u>Annual Capital Expenditures</u> ⁽¹⁰⁾
1	\$ 946,790
2	2,715,952
3	4,485,113
4	6,254,274
5	6,254,274
6	6,254,274
7	6,254,274
8	6,254,274
9	6,254,274
10	6,254,274
11	5,307,484
12	3,538,323
13	1,769,161
Total	\$ 62,542,745

- (1) Interest Earnings Rate per Client as of November, 2025.
- (2) Per STV Wastewater Master Plan
- (3) Assumes all existing fund balances are already encumbered
- (4) Per discussions with City Staff
- (5) This assumes 0% of new project costs funded through sources other than debt, unless specified otherwise
- (6) This assumes 100% of new project costs funded through new debt issues, unless specified otherwise
- (7) Per STV Wastewater Master Plan
- (8) Assumes new debt issued in equal annual amounts
- (9) Estimated interest on future debt issuances per client
- (10) Assumes new debt proceeds expended over a 3-year timeframe
Non-debt funded capital expenditures allocated per discussions with City Staff

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Wastewater Service Area 2

I. New Debt Service Detail

<u>Year</u>	<u>Series 1</u>	<u>Series 2</u>	<u>Series 3</u>	<u>Series 4</u>	<u>Series 5</u>	<u>Series 6</u>	<u>Series 7</u>	<u>Series 8</u>	<u>Series 9</u>	<u>Series 10</u>	<u>Total Annual New Debt Service</u>
1	\$ 345,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,259
2	345,259	345,259	-	-	-	-	-	-	-	-	690,519
3	345,259	345,259	345,259	-	-	-	-	-	-	-	1,035,778
4	345,259	345,259	345,259	345,259	-	-	-	-	-	-	1,381,038
5	345,259	345,259	345,259	345,259	345,259	-	-	-	-	-	1,726,297
6	345,259	345,259	345,259	345,259	345,259	345,259	-	-	-	-	2,071,557
7	345,259	345,259	345,259	345,259	345,259	345,259	345,259	-	-	-	2,416,816
8	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	-	-	2,762,076
9	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	-	3,107,335
10	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
11	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
12	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
13	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
14	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
15	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
16	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
17	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
18	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
19	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
20	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
21	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
22	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
23	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
24	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
25	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
26	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
27	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
28	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
29	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
30	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,452,595
31	-	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	3,107,335
32	-	-	345,259	345,259	345,259	345,259	345,259	345,259	345,259	345,259	2,762,076
33	-	-	-	345,259	345,259	345,259	345,259	345,259	345,259	345,259	2,416,816
34	-	-	-	-	345,259	345,259	345,259	345,259	345,259	345,259	2,071,557
35	-	-	-	-	-	345,259	345,259	345,259	345,259	345,259	1,726,297
36	-	-	-	-	-	-	345,259	345,259	345,259	345,259	1,381,038
37	-	-	-	-	-	-	-	345,259	345,259	345,259	1,035,778
38	-	-	-	-	-	-	-	-	345,259	345,259	690,519
39	-	-	-	-	-	-	-	-	-	345,259	345,259
	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 10,357,784	\$ 103,577,841

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Wastewater Service Area 2

II. Summary of Annual Expenses

<u>Year</u>	<u>New Annual Debt Service⁽¹⁾</u>	<u>Annual Capital Expenditures⁽²⁾</u>	<u>Annual Bond Proceeds⁽²⁾</u>	<u>Existing Annual Debt Service⁽³⁾</u>	<u>Annual Credit⁽⁴⁾</u>	<u>Total Expense</u>
1	\$ 345,259	\$ 946,790	\$ (5,307,484)	\$ 9,246,818	\$ (609,907)	\$ 4,621,477
2	690,519	2,715,952	(5,307,484)	\$ 10,439,611	(1,293,108)	7,245,489
3	1,035,778	4,485,113	(5,307,484)	\$ 11,813,601	(2,061,182)	9,965,826
4	1,381,038	6,254,274	(5,307,484)	\$ 12,070,923	(2,665,156)	11,733,594
5	1,726,297	6,254,274	(5,307,484)	\$ 12,355,042	(3,248,021)	11,780,108
6	2,071,557	6,254,274	(5,307,484)	\$ 12,653,454	(3,814,076)	11,857,726
7	2,416,816	6,254,274	(5,307,484)	\$ 12,649,189	(4,278,095)	11,734,701
8	2,762,076	6,254,274	(5,307,484)	\$ 12,643,147	(4,714,852)	11,637,160
9	3,107,335	6,254,274	(5,307,484)	\$ 12,648,970	(5,133,002)	11,570,093
10	3,452,595	6,254,274	(5,307,484)	\$ 12,612,128	(5,517,889)	11,493,624
11	3,452,595	5,307,484	-	\$ 12,346,133	(5,182,928)	15,923,285
12	3,452,595	3,538,323	-	\$ 12,345,537	(4,950,078)	14,386,376
13	3,452,595	1,769,161	-	\$ 12,346,716	(4,728,221)	12,840,251
14	3,452,595	-	-	\$ 12,345,793	(4,515,707)	11,282,681
15	3,452,595	-	-	\$ 12,345,377	(4,312,883)	11,485,089
16	3,452,595	-	-	\$ 12,345,341	(4,119,267)	11,678,668
17	3,452,595	-	-	\$ 12,346,906	(3,934,742)	11,864,758
18	3,452,595	-	-	\$ 12,346,629	(3,758,045)	12,041,178
19	3,452,595	-	-	\$ 12,345,753	(3,589,147)	12,209,201
20	3,452,595	-	-	\$ 12,346,935	(3,428,286)	12,371,243
21	3,452,595	-	-	\$ 7,555,305	(2,281,343)	8,726,556
22	3,452,595	-	-	\$ 7,556,749	(2,179,219)	8,830,125
23	3,452,595	-	-	\$ 7,555,392	(2,081,137)	8,926,849
24	3,452,595	-	-	\$ 7,556,304	(1,987,879)	9,021,019
25	3,452,595	-	-	\$ 7,556,877	(1,898,742)	9,110,729
26	3,452,595	-	-	\$ 7,556,996	(1,813,527)	9,196,064
27	3,452,595	-	-	\$ 7,556,690	(1,732,069)	9,277,215
28	3,452,595	-	-	\$ 7,556,333	(1,654,263)	9,354,665
29	3,452,595	-	-	\$ 7,282,508	(1,540,703)	9,194,399
30	3,452,595	-	-	\$ 4,601,364	(1,104,016)	6,949,943
31	3,107,335	-	-	\$ 3,822,580	(907,293)	6,022,623
32	2,762,076	-	-	-	(345,389)	2,416,687
33	2,416,816	-	-	-	(288,649)	2,128,168
34	2,071,557	-	-	-	(236,307)	1,835,250
35	1,726,297	-	-	-	(188,082)	1,538,215
36	1,381,038	-	-	-	(143,712)	1,237,326
37	1,035,778	-	-	-	(102,945)	932,833
38	690,519	-	-	-	(65,549)	624,970
39	345,259	-	-	-	(31,303)	313,956
	\$ 103,577,841	\$ 62,542,745	\$ (53,074,843)	\$ 318,751,101	\$ (96,436,723)	\$ 335,360,121

(1) Wastewater Appendices - page 2 Section I

(2) Wastewater Appendices - page 1

(3) Not applicable as no existing debt was identified

(4) Wastewater Appendices - page 7

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Revenue Test
Wastewater Service Area 2

<u>Year</u>	<u>Impact Fee</u>	<u>Service Units</u>	<u>Impact Fee Revenue</u>	<u>Annual Expenses</u>	<u>Sub-Total</u>	<u>Accumulated Interest</u>	<u>Estimated Fund Balance</u>
Initial							\$ -
1	\$ 16,565	1,645	\$ 27,256,471	\$ 4,621,477	\$ 22,634,994	\$ 242,194	22,877,188
2	16,565	1,645	27,256,471	7,245,489	20,010,982	703,689	43,591,860
3	16,565	1,645	27,256,471	9,965,826	17,290,645	1,117,876	62,000,380
4	16,565	1,645	27,256,471	11,733,594	15,522,876	1,492,903	79,016,160
5	16,565	1,645	27,256,471	11,780,108	15,476,363	1,856,543	96,349,065
6	16,565	1,645	27,256,471	11,857,726	15,398,745	2,226,637	113,974,447
7	16,565	1,645	27,256,471	11,734,701	15,521,770	2,605,136	132,101,353
8	16,565	1,645	27,256,471	11,637,160	15,619,311	2,994,096	150,714,759
9	16,565	1,645	27,256,471	11,570,093	15,686,378	3,393,140	169,794,277
10	16,565	1,645	27,256,471	11,493,624	15,762,847	3,802,260	189,359,383
11	-	-	-	15,923,285	(15,923,285)	3,881,912	177,318,010
12	-	-	-	14,386,376	(14,386,376)	3,640,671	166,572,305
13	-	-	-	12,840,251	(12,840,251)	3,427,257	157,159,311
14	-	-	-	11,282,681	(11,282,681)	3,242,485	149,119,115
15	-	-	-	11,485,089	(11,485,089)	3,068,259	140,702,284
16	-	-	-	11,678,668	(11,678,668)	2,886,067	131,909,683
17	-	-	-	11,864,758	(11,864,758)	2,695,914	122,740,839
18	-	-	-	12,041,178	(12,041,178)	2,497,813	113,197,474
19	-	-	-	12,209,201	(12,209,201)	2,291,787	103,280,060
20	-	-	-	12,371,243	(12,371,243)	2,077,821	92,986,638
21	-	-	-	8,726,556	(8,726,556)	1,896,540	86,156,622
22	-	-	-	8,830,125	(8,830,125)	1,749,269	79,075,767
23	-	-	-	8,926,849	(8,926,849)	1,596,704	71,745,622
24	-	-	-	9,021,019	(9,021,019)	1,438,831	64,163,434
25	-	-	-	9,110,729	(9,110,729)	1,275,613	56,328,318
26	-	-	-	9,196,064	(9,196,064)	1,107,028	48,239,282
27	-	-	-	9,277,215	(9,277,215)	933,054	39,895,121
28	-	-	-	9,354,665	(9,354,665)	753,661	31,294,117
29	-	-	-	9,194,399	(9,194,399)	571,314	22,671,032
30	-	-	-	6,949,943	(6,949,943)	410,796	16,131,885
31	-	-	-	6,022,623	(6,022,623)	280,780	10,390,042
32	-	-	-	2,416,687	(2,416,687)	196,488	8,169,844
33	-	-	-	2,128,168	(2,128,168)	152,063	6,193,739
34	-	-	-	1,835,250	(1,835,250)	112,909	4,471,398
35	-	-	-	1,538,215	(1,538,215)	79,229	3,012,412
36	-	-	-	1,237,326	(1,237,326)	51,226	1,826,312
37	-	-	-	932,833	(932,833)	29,102	922,581
38	-	-	-	624,970	(624,970)	13,056	310,667
39	-	-	-	313,956	(313,956)	3,289	(0)
			\$ 272,564,709	\$ 335,360,121		\$ 62,795,413	

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Calculation
Wastewater Service Area 2

<u>Year</u>	<u>Number of Years to End of Period</u>	<u>Future Value Escalation</u>		<u>Annual Service Units</u>		<u>Annual Expense</u>	
		<u>Interest Rate Factor</u>	<u>Recovery Fee Factor</u>	<u>Actual</u>	<u>Escalated</u>	<u>Actual</u>	<u>Escalated</u>
1	39	2.2598	1.0000	1,645	3,718	\$ 4,621,477	\$ 10,443,486
2	38	2.2124	1.0000	1,645	3,640	7,245,489	16,030,112
3	37	2.1661	1.0000	1,645	3,564	9,965,826	21,586,702
4	36	2.1207	1.0000	1,645	3,489	11,733,594	24,883,314
5	35	2.0763	1.0000	1,645	3,416	11,780,108	24,458,542
6	34	2.0328	1.0000	1,645	3,345	11,857,726	24,103,874
7	33	1.9902	1.0000	1,645	3,275	11,734,701	23,354,017
8	32	1.9485	1.0000	1,645	3,206	11,637,160	22,674,658
9	31	1.9076	1.0000	1,645	3,139	11,570,093	22,071,646
10	30	1.8677	1.0000	1,645	3,073	11,493,624	21,466,390
11	29	1.8285	1.0000	-	-	15,923,285	29,116,477
12	28	1.7902	1.0000	-	-	14,386,376	25,755,010
13	27	1.7527	1.0000	-	-	12,840,251	22,505,463
14	26	1.7160	1.0000	-	-	11,282,681	19,361,139
15	25	1.6801	1.0000	-	-	11,485,089	19,295,549
16	24	1.6449	1.0000	-	-	11,678,668	19,209,684
17	23	1.6104	1.0000	-	-	11,864,758	19,106,887
18	22	1.5766	1.0000	-	-	12,041,178	18,984,719
19	21	1.5436	1.0000	-	-	12,209,201	18,846,321
20	20	1.5113	1.0000	-	-	12,371,243	18,696,350
21	19	1.4796	1.0000	-	-	8,726,556	12,911,911
22	18	1.4486	1.0000	-	-	8,830,125	12,791,415
23	17	1.4183	1.0000	-	-	8,926,849	12,660,595
24	16	1.3885	1.0000	-	-	9,021,019	12,526,094
25	15	1.3595	1.0000	-	-	9,110,729	12,385,609
26	14	1.3310	1.0000	-	-	9,196,064	12,239,688
27	13	1.3031	1.0000	-	-	9,277,215	12,088,993
28	12	1.2758	1.0000	-	-	9,354,665	11,934,518
29	11	1.2491	1.0000	-	-	9,194,399	11,484,290
30	10	1.2229	1.0000	-	-	6,949,943	8,498,968
31	9	1.1973	1.0000	-	-	6,022,623	7,210,656
32	8	1.1722	1.0000	-	-	2,416,687	2,832,785
33	7	1.1476	1.0000	-	-	2,128,168	2,442,324
34	6	1.1236	1.0000	-	-	1,835,250	2,062,039
35	5	1.1000	1.0000	-	-	1,538,215	1,692,087
36	4	1.0770	1.0000	-	-	1,237,326	1,332,582
37	3	1.0544	1.0000	-	-	932,833	983,599
38	2	1.0323	1.0000	-	-	624,970	645,174
39	1	1.0107	1.0000	-	-	313,956	317,315
				<u>33,866</u>			<u>\$ 560,990,981</u>

Annual Interest Rate: 2.14%

Present Value of Initial Impact Fee Fund Balance	\$ -
Total Escalated Expense for Entire Period	\$ 560,990,981
Less Future Value of Initial Impact Fee Fund Balance	-
Sub-Total	<u>\$ 560,990,981</u>

Total Escalated Service Units	<u>33,866</u>
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Maximum Assessable Impact Fee for Wastewater Service Area 2	<u>\$ 16,565</u>
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City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Project Funding
Wastewater Service Area 2

<u>Impact Fee Project Name⁽¹⁾</u>	<u>Cost In</u>	<u>Percent in</u>	<u>Impact Fee</u>	<u>Debt Funded⁽²⁾</u>		<u>Non-Debt</u>	<u>Impact Fee</u>
	<u>Service Area⁽¹⁾</u>	<u>Demand</u>	<u>Recoverable Cost⁽¹⁾</u>	<u>Existing</u>	<u>Proposed</u>	<u>Funded⁽²⁾</u>	<u>Recoverable Cost</u>
6.0 MGD Wilbarger Creek Regional Wastewater Treatment Facility	\$ 280,893,347	38%	\$ 106,739,472	\$ 102,320,072	\$ -	\$ 4,419,400	\$ 106,739,472
54-inch Wilbarger Wastewater Interceptor	26,202,367	36%	9,471,475	9,331,204	-	140,271	9,471,475
36-inch Sorento Wastewater Interceptor Phase 2	15,703,458	9%	1,371,199	1,371,199	-	-	1,371,199
27-inch Kelly Lane Wastewater Interceptor	51,095,681	29%	14,897,520	3,158,104	11,202,575	536,841	14,897,520
15-inch North Wilbarger Wastewater Interceptor	2,633,892	59%	1,562,554	815,101	-	747,454	1,562,554
Cottonwood West Force Main and Lift Station	10,082,457	100%	10,082,457	10,082,457	-	-	10,082,457
15-inch Northwest (NW) Wilbarger Wastewater Interceptor	2,033,847	84%	1,700,143	-	-	1,700,143	1,700,143
New Sweden Lift Station and Force Main	11,972,444	100%	11,972,444	5,852,826	5,866,497	253,121	11,972,444
24-inch Colorado Sands Wastewater Interceptor (Lakeside Meadows)	343,000	34%	117,003	-	-	117,003	117,003
Water Treatment Plant Wastewater Line	793,000	45%	358,176	-	-	358,176	358,176
Carmel Lift Station Rehab and Improvements	1,076,878	0%	-	-	-	-	-
18-inch Colorado Sands Wastewater Interceptor	8,581,180	16%	1,385,088	-	1,385,088	-	1,385,088
Upper New Sweden Wastewater Interceptor	500,000	100%	500,000	-	-	500,000	500,000
Cele Lift Station and Force Main	500,000	100%	500,000	-	-	500,000	500,000
Cottonwood East Lift Station and Force Main	32,161,000	100%	32,161,000	-	32,161,000	-	32,161,000
New Sweden Lift Station Expansion to 2.0 MGD	1,419,000	100%	1,419,000	-	1,419,000	-	1,419,000
Wilbarger Creek Regional Wastewater Treatment Plant Expansion Phase 2	150,332,000	0%	-	-	-	-	-
Wastewater Master Plan Update	673,094	29%	195,493	-	-	195,493	195,493
Total	\$ 596,996,645		\$ 194,433,024	\$ 132,930,962	\$ 52,034,160	\$ 9,467,902	\$ 194,433,024

(1) Per STV Wastewater Master Plan

(2) Per discussions with City staff and City files

City of Pflugerville - 2025 Wastewater Impact Fee Study
Capital Improvement Plan for Impact Fees
Credit Determination
Wastewater Service Area 2

<u>Year</u>	<u>Eligible Revenue Funded Cost ⁽¹⁾</u>	<u>Annual Service Units</u>	<u>Eligible Debt Service per Service Unit</u>	<u>Annual Growth in Service Units (Cumulative)</u>	<u>Credit for Annual Utility Rate Revenues</u>
1	\$ 9,592,078	25,877	\$ 370.67	1,645	\$ 609,907
2	11,130,130	28,325	392.95	3,291	1,293,108
3	12,849,379	30,772	417.56	4,936	2,061,182
4	13,451,960	33,220	404.94	6,582	2,665,156
5	14,081,340	35,667	394.80	8,227	3,248,021
6	14,725,011	38,114	386.34	9,872	3,814,076
7	15,066,005	40,562	371.43	11,518	4,278,095
8	15,405,222	43,009	358.18	13,163	4,714,852
9	15,756,305	45,457	346.62	14,809	5,133,002
10	16,064,723	47,904	335.35	16,454	5,517,889
11	15,798,728	50,155	315.00	16,454	5,182,928
12	15,798,132	52,513	300.84	16,454	4,950,078
13	15,799,311	54,981	287.36	16,454	4,728,221
14	15,798,388	57,565	274.44	16,454	4,515,707
15	15,797,972	60,271	262.12	16,454	4,312,883
16	15,797,936	63,103	250.35	16,454	4,119,267
17	15,799,501	66,069	239.14	16,454	3,934,742
18	15,799,224	69,174	228.40	16,454	3,758,045
19	15,798,348	72,426	218.13	16,454	3,589,147
20	15,799,529	75,830	208.36	16,454	3,428,286
21	11,007,899	79,394	138.65	16,454	2,281,343
22	11,009,344	83,125	132.44	16,454	2,179,219
23	11,007,986	87,032	126.48	16,454	2,081,137
24	11,008,899	91,122	120.81	16,454	1,987,879
25	11,009,471	95,405	115.40	16,454	1,898,742
26	11,009,591	99,889	110.22	16,454	1,813,527
27	11,009,284	104,584	105.27	16,454	1,732,069
28	11,008,927	109,499	100.54	16,454	1,654,263
29	10,735,102	114,646	93.64	16,454	1,540,703
30	8,053,959	120,034	67.10	16,454	1,104,016
31	6,929,915	125,676	55.14	16,454	907,293
32	2,762,076	131,583	20.99	16,454	345,389
33	2,416,816	137,767	17.54	16,454	288,649
34	2,071,557	144,242	14.36	16,454	236,307
35	1,726,297	151,022	11.43	16,454	188,082
36	1,381,038	158,120	8.73	16,454	143,712
37	1,035,778	165,551	6.26	16,454	102,945
38	690,519	173,332	3.98	16,454	65,549
39	345,259	181,479	1.90	16,454	31,303
Total	\$ 422,328,942				\$ 96,436,723

2025 Service Units⁽²⁾ 23,430

Ten Year Growth in Service Units⁽³⁾ 16,454 16454
10 years
Annual Growth in Service Units 1,645

Credit Amount \$ 96,436,723

(1) Wastewater Appendices - page 3 Section II

(2) Per STV Wastewater Master Plan. These are the total connections on the wastewater system comprised of both service areas.

(3) Per STV Wastewater Master Plan. The 10 year service area growth in service units is specific to wastewater service area 2.

City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Summary Table
Water Service Area

0	Existing Fund Balance	\$ -
1	Existing Number of Service Units	20,266
2	Total Number of Services Units for Planning Period	37,956
3	Additional Service Units Added During Planning Period (Line 2 - Line 1)	17,690
4	Total Cost of the Water Impact Fee CIP	\$ 191,098,475
5	Recoverable Cost for Impact Fee Planning Period	\$ 122,827,615
6	Percent Recoverable for Water Impact Fee Planning Period (Line 5 / Line 4)	64.27%
7	Financing Costs (From Financial Analysis)	\$ 112,821,298
8	Interest Earnings (From Financial Analysis)	\$ (47,230,361)
9	Recoverable Cost of Water Impact Fee and Financing Costs (Line 5 + Line 7 + Line 8 - Line 0)	\$ 188,418,552
10	Pre-Credit Maximum Fee (Line 9 / Line 3)	\$ 10,651
11	Credit for Utility Revenues (From Financial Analysis)	\$ (61,084,469)
12	Recoverable Cost of Water Impact Fee and Financing (Line 9 + Line 11)	\$ 127,334,084
13	Maximum Assessable Fee (Line 12 / Line 3)	\$ 7,198

SUMMARY OF WATER IMPACT FEE DETERMINATION

Water Service Area

Recoverable Impact Fee CIP Costs	\$ 122,827,615	Per Garver Study
Financing Cost	112,821,298	See Detail Below
Existing Fund Balance	-	Water Appendices - page 1
Interest Earnings	(47,230,361)	Water Appendices - page 4
Pre Credit Recoverable Cost for Impact Fee	\$ 188,418,552	Sum of Above
Credit for Utility Revenues	(61,084,469)	Water Appendices - page 7
Maximum Recoverable Cost for Impact Fee	\$ 127,334,083	

Recoverable Impact Fee CIP Costs:

Represents the portion of capital improvement costs that are eligible for funding through impact fees. Reference is the Garver Water Master Plan.

Financing Costs:

Represents the interest costs associated with debt financing the new impact fee project costs. Interest costs are derived from existing debt issues and forecasted debt issues.

New Annual Debt Service	\$ 191,038,376	Water Appendices - page 2
Existing Annual Debt Service	36,811,613	Water Appendices - page 2
Principal Component (New and Existing Debt)	(115,028,690)	Water Appendices - page 1
Financing Costs	<u>\$ 112,821,298</u>	

Existing Fund Balance:

Represents impact fee revenue collected but not yet expended. Assuming all existing fund balance is already encumbered for projects from prior impact fee studies. Reference is page 1 of Water Appendices.

Interest Earnings:

Represents the interest earned on cash flows and assumes a 2.14% annual interest rate. The Impact Fee Statute states that interest earnings are funds of the impact fee account and are held to the same restrictions as impact fee revenues. Therefore in order to recognize that interest earnings are used to fund capital improvements, interest earnings are credited against the recoverable costs. Reference is the sum of Accumulated Interest on page 4 of Water Appendices.

Pre Credit Recoverable Cost for Impact Fee:

Represents Recoverable Impact Fee CIP Costs plus Financing Costs less Existing Fund Balance and Interest Earnings.

Credit for Utility Revenues:

In 2001, the Local Government Code Chapter 395 was amended to include a credit for ad valorem and/or utility revenues generated by new service units during the ten-year timeframe that are used to fund impact fee eligible projects for which the new service units were charged an impact fee. The intent of this amendment is to avoid double-charging the new service units for impact fee capital improvements. The credit recognizes utility revenues used to fund impact fee eligible projects. Reference is page 7 of Water Appendices.

Maximum Recoverable Cost for Impact Fee:

Represents Pre Credit Recoverable Cost for Impact Fee less Credit for Utility Revenues. This is the maximum cost that can be recovered through impact fees.

City of Pflugerville - 2025 Water Impact Fee Study

Capital Improvement Plan for Impact Fees

Impact Fee Calculation Assumptions

Water Service Area

I. General Assumptions

Annual Interest Rate on Deposits ⁽¹⁾	2.14%
Annual Service Unit Growth ⁽²⁾	1,769
Existing Fund Balance ⁽³⁾	-
Portion of Projects Funded by Existing Debt ⁽⁴⁾	\$ 19,057,185
Non-debt Funded Project Cost ⁽⁵⁾	7,798,925
New Project Cost Funded Through New Debt ⁽⁶⁾	95,971,506
Total Recoverable Project Cost ⁽⁷⁾	\$ 122,827,615

II. New Debt Issues Assumptions

Debt Issuance Fee	2.00%
Issuance Fee	\$ 1,919,430
Total Debt Issuance	\$ 97,890,936

<u>Year</u>	<u>Principal</u> ⁽⁸⁾	<u>Interest</u> ⁽⁹⁾	<u>Term</u>
1	\$ 9,789,094	5.00%	30
2	9,789,094	5.00%	30
3	9,789,094	5.00%	30
4	9,789,094	5.00%	30
5	9,789,094	5.00%	30
6	9,789,094	5.00%	30
7	9,789,094	5.00%	30
8	9,789,094	5.00%	30
9	9,789,094	5.00%	30
10	9,789,094	5.00%	30
Total	\$ 97,890,936		

III. Capital Expenditure Assumptions

<u>Year</u>	<u>Annual Capital Expenditures</u> ⁽¹⁰⁾
1	\$ 779,892
2	4,042,924
3	7,305,955
4	10,568,986
5	10,568,986
6	10,568,986
7	10,568,986
8	10,568,986
9	10,568,986
10	10,568,986
11	9,789,094
12	6,526,062
13	3,263,031
Total	\$ 105,689,860

- (1) Interest Earnings Rate per Client as of November, 2025.
(2) Per Garver Water Master Plan Assumptions
(3) Assumes all existing fund balances are already encumbered
(4) Per discussions with City Staff
(5) This assumes 0% of new project costs funded through sources other than debt, unless specified otherwise
(6) This assumes 100% of new project costs funded through new debt issues, unless specified otherwise
(7) Per Garver Water Master Plan
(8) Assumes new debt issued in equal annual amounts
(9) Estimated interest on future debt issuances per client
(10) Assumes new debt proceeds expended over a 3-year timeframe
Non-debt funded capital expenditures allocated per discussions with City Staff

City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Water Service Area

I. New Debt Service Detail

<u>Year</u>	<u>Series 1</u>	<u>Series 2</u>	<u>Series 3</u>	<u>Series 4</u>	<u>Series 5</u>	<u>Series 6</u>	<u>Series 7</u>	<u>Series 8</u>	<u>Series 9</u>	<u>Series 10</u>	<u>Total Annual New Debt Service</u>
1	\$ 636,795	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 636,795
2	636,795	636,795	-	-	-	-	-	-	-	-	1,273,589
3	636,795	636,795	636,795	-	-	-	-	-	-	-	1,910,384
4	636,795	636,795	636,795	636,795	-	-	-	-	-	-	2,547,178
5	636,795	636,795	636,795	636,795	636,795	-	-	-	-	-	3,183,973
6	636,795	636,795	636,795	636,795	636,795	636,795	-	-	-	-	3,820,768
7	636,795	636,795	636,795	636,795	636,795	636,795	636,795	-	-	-	4,457,562
8	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	-	-	5,094,357
9	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	-	5,731,151
10	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
11	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
12	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
13	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
14	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
15	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
16	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
17	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
18	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
19	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
20	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
21	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
22	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
23	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
24	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
25	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
26	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
27	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
28	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
29	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
30	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	6,367,946
31	-	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	5,731,151
32	-	-	636,795	636,795	636,795	636,795	636,795	636,795	636,795	636,795	5,094,357
33	-	-	-	636,795	636,795	636,795	636,795	636,795	636,795	636,795	4,457,562
34	-	-	-	-	636,795	636,795	636,795	636,795	636,795	636,795	3,820,768
35	-	-	-	-	-	636,795	636,795	636,795	636,795	636,795	3,183,973
36	-	-	-	-	-	-	636,795	636,795	636,795	636,795	2,547,178
37	-	-	-	-	-	-	-	636,795	636,795	636,795	1,910,384
38	-	-	-	-	-	-	-	-	636,795	636,795	1,273,589
39	-	-	-	-	-	-	-	-	-	636,795	636,795
	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 19,103,838	\$ 191,038,376

City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Debt Service and Expense Summary
Water Service Area

II. Summary of Annual Expenses

<u>Year</u>	<u>New Annual Debt Service⁽¹⁾</u>	<u>Annual Capital Expenditures⁽²⁾</u>	<u>Annual Bond Proceeds⁽²⁾</u>	<u>Existing Annual Debt Service⁽³⁾</u>	<u>Annual Credit⁽⁴⁾</u>	<u>Total Expense</u>
1	\$ 636,795	\$ 779,892	\$ (9,789,094)	\$ 268,910	\$ (72,710)	\$ (8,176,207)
2	1,273,589	4,042,924	(9,789,094)	1,101,546	(353,013)	(3,724,047)
3	1,910,384	7,305,955	(9,789,094)	1,230,248	(651,747)	5,746
4	2,547,178	10,568,986	(9,789,094)	1,230,355	(977,599)	3,579,827
5	3,183,973	10,568,986	(9,789,094)	1,229,997	(1,341,112)	3,852,750
6	3,820,768	10,568,986	(9,789,094)	1,230,194	(1,736,086)	4,094,768
7	4,457,562	10,568,986	(9,789,094)	1,230,911	(2,157,483)	4,310,882
8	5,094,357	10,568,986	(9,789,094)	1,230,035	(2,600,440)	4,503,844
9	5,731,151	10,568,986	(9,789,094)	1,230,715	(3,062,947)	4,678,811
10	6,367,946	10,568,986	(9,789,094)	1,230,752	(3,541,464)	4,837,127
11	6,367,946	9,789,094	-	1,230,198	(3,344,297)	14,042,941
12	6,367,946	6,526,062	-	1,230,037	(3,158,270)	10,965,775
13	6,367,946	3,263,031	-	1,230,251	(2,982,738)	7,878,490
14	6,367,946	-	-	1,230,754	(2,817,069)	4,781,631
15	6,367,946	-	-	1,230,504	(2,660,338)	4,938,112
16	6,367,946	-	-	1,230,498	(2,512,408)	5,086,037
17	6,367,946	-	-	1,230,705	(2,372,769)	5,225,881
18	6,367,946	-	-	1,230,049	(2,240,638)	5,357,357
19	6,367,946	-	-	1,211,900	(2,110,992)	5,468,853
20	6,367,946	-	-	1,211,440	(1,993,490)	5,585,896
21	6,367,946	-	-	1,212,053	(1,882,794)	5,697,205
22	6,367,946	-	-	1,211,593	(1,777,993)	5,801,546
23	6,367,946	-	-	1,211,977	(1,679,212)	5,900,710
24	6,367,946	-	-	1,212,094	(1,585,864)	5,994,176
25	6,367,946	-	-	1,211,892	(1,497,642)	6,082,196
26	6,367,946	-	-	1,212,339	(1,414,449)	6,165,836
27	6,367,946	-	-	1,212,306	(1,335,792)	6,244,460
28	6,367,946	-	-	1,211,739	(1,261,421)	6,318,264
29	6,367,946	-	-	1,211,606	(1,191,259)	6,388,293
30	6,367,946	-	-	1,211,800	(1,125,048)	6,454,699
31	5,731,151	-	-	1,212,214	(973,285)	5,970,081
32	5,094,357	-	-	-	(674,393)	4,419,964
33	4,457,562	-	-	-	(557,281)	3,900,281
34	3,820,768	-	-	-	(451,109)	3,369,659
35	3,183,973	-	-	-	(355,021)	2,828,952
36	2,547,178	-	-	-	(268,224)	2,278,955
37	1,910,384	-	-	-	(189,982)	1,720,402
38	1,273,589	-	-	-	(119,612)	1,153,977
39	636,795	-	-	-	(56,480)	580,314
	\$ 191,038,376	\$ 105,689,860	\$ (97,890,936)	\$ 36,811,613	\$ (61,084,469)	\$ 174,564,445

(1) Water Appendices - page 2 Section I

(2) Water Appendices - page 1

(3) Eligible outstanding debt funded projects as a percent of total principal times original annual debt service

(4) Water Appendices - page 7

City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Revenue Test
Water Service Area

<u>Year</u>	<u>Impact Fee</u>	<u>Service Units</u>	<u>Impact Fee Revenue</u>	<u>Annual Expenses</u>	<u>Sub-Total</u>	<u>Accumulated Interest</u>	<u>Estimated Fund Balance</u>
Initial							\$ -
1	\$ 7,198	1,769	\$ 12,733,408	\$ (8,176,207)	\$ 20,909,615	\$ 223,733	21,133,348
2	7,198	1,769	12,733,408	(3,724,047)	16,457,456	628,348	38,219,152
3	7,198	1,769	12,733,408	5,746	12,727,662	954,076	51,900,890
4	7,198	1,769	12,733,408	3,579,827	9,153,581	1,208,622	62,263,093
5	7,198	1,769	12,733,408	3,852,750	8,880,659	1,427,453	72,571,205
6	7,198	1,769	12,733,408	4,094,768	8,638,641	1,645,457	82,855,303
7	7,198	1,769	12,733,408	4,310,882	8,422,526	1,863,225	93,141,054
8	7,198	1,769	12,733,408	4,503,844	8,229,564	2,081,275	103,451,893
9	7,198	1,769	12,733,408	4,678,811	8,054,597	2,300,055	113,806,545
10	7,198	1,769	12,733,408	4,837,127	7,896,282	2,519,950	124,222,777
11	-	-	-	14,042,941	(14,042,941)	2,508,108	112,687,944
12	-	-	-	10,965,775	(10,965,775)	2,294,188	104,016,357
13	-	-	-	7,878,490	(7,878,490)	2,141,650	98,279,517
14	-	-	-	4,781,631	(4,781,631)	2,052,018	95,549,904
15	-	-	-	4,938,112	(4,938,112)	1,991,930	92,603,722
16	-	-	-	5,086,037	(5,086,037)	1,927,299	89,444,985
17	-	-	-	5,225,881	(5,225,881)	1,858,206	86,077,309
18	-	-	-	5,357,357	(5,357,357)	1,784,731	82,504,683
19	-	-	-	5,468,853	(5,468,853)	1,707,083	78,742,913
20	-	-	-	5,585,896	(5,585,896)	1,625,329	74,782,346
21	-	-	-	5,697,205	(5,697,205)	1,539,382	70,624,522
22	-	-	-	5,801,546	(5,801,546)	1,449,288	66,272,264
23	-	-	-	5,900,710	(5,900,710)	1,355,089	61,726,643
24	-	-	-	5,994,176	(5,994,176)	1,256,812	56,989,280
25	-	-	-	6,082,196	(6,082,196)	1,154,491	52,061,575
26	-	-	-	6,165,836	(6,165,836)	1,048,143	46,943,881
27	-	-	-	6,244,460	(6,244,460)	937,783	41,637,205
28	-	-	-	6,318,264	(6,318,264)	823,431	36,142,372
29	-	-	-	6,388,293	(6,388,293)	705,092	30,459,171
30	-	-	-	6,454,699	(6,454,699)	582,761	24,587,234
31	-	-	-	5,970,081	(5,970,081)	462,287	19,079,440
32	-	-	-	4,419,964	(4,419,964)	361,006	15,020,482
33	-	-	-	3,900,281	(3,900,281)	279,705	11,399,907
34	-	-	-	3,369,659	(3,369,659)	207,903	8,238,151
35	-	-	-	2,828,952	(2,828,952)	146,027	5,555,225
36	-	-	-	2,278,955	(2,278,955)	94,497	3,370,768
37	-	-	-	1,720,402	(1,720,402)	53,726	1,704,092
38	-	-	-	1,153,977	(1,153,977)	24,120	574,235
39	-	-	-	580,314	(580,314)	6,079	(0)
			\$ 127,334,084	\$ 174,564,445		\$ 47,230,361	

City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Calculation
Water Service Area

<u>Year</u>	<u>Number of Years to End of Period</u>	<u>Future Value Escalation</u>		<u>Annual Service Units</u>		<u>Annual Expense</u>	
		<u>Interest Rate Factor</u>	<u>Recovery Fee Factor</u>	<u>Actual</u>	<u>Escalated</u>	<u>Actual</u>	<u>Escalated</u>
1	39	2.2598	1.0000	1,769	3,997	\$ (8,176,207)	\$ (18,476,366)
2	38	2.2124	1.0000	1,769	3,914	(3,724,047)	(8,239,181)
3	37	2.1661	1.0000	1,769	3,832	5,746	12,447
4	36	2.1207	1.0000	1,769	3,751	3,579,827	7,591,703
5	35	2.0763	1.0000	1,769	3,673	3,852,750	7,999,302
6	34	2.0328	1.0000	1,769	3,596	4,094,768	8,323,667
7	33	1.9902	1.0000	1,769	3,521	4,310,882	8,579,377
8	32	1.9485	1.0000	1,769	3,447	4,503,844	8,775,605
9	31	1.9076	1.0000	1,769	3,375	4,678,811	8,925,517
10	30	1.8677	1.0000	1,769	3,304	4,837,127	9,034,195
11	29	1.8285	1.0000	-	-	14,042,941	25,678,179
12	28	1.7902	1.0000	-	-	10,965,775	19,631,327
13	27	1.7527	1.0000	-	-	7,878,490	13,808,849
14	26	1.7160	1.0000	-	-	4,781,631	8,205,304
15	25	1.6801	1.0000	-	-	4,938,112	8,296,286
16	24	1.6449	1.0000	-	-	5,086,037	8,365,779
17	23	1.6104	1.0000	-	-	5,225,881	8,415,706
18	22	1.5766	1.0000	-	-	5,357,357	8,446,675
19	21	1.5436	1.0000	-	-	5,468,853	8,441,811
20	20	1.5113	1.0000	-	-	5,585,896	8,441,825
21	19	1.4796	1.0000	-	-	5,697,205	8,429,649
22	18	1.4486	1.0000	-	-	5,801,546	8,404,184
23	17	1.4183	1.0000	-	-	5,900,710	8,368,743
24	16	1.3885	1.0000	-	-	5,994,176	8,323,185
25	15	1.3595	1.0000	-	-	6,082,196	8,268,460
26	14	1.3310	1.0000	-	-	6,165,836	8,206,545
27	13	1.3031	1.0000	-	-	6,244,460	8,137,057
28	12	1.2758	1.0000	-	-	6,318,264	8,060,730
29	11	1.2491	1.0000	-	-	6,388,293	7,979,315
30	10	1.2229	1.0000	-	-	6,454,699	7,893,342
31	9	1.1973	1.0000	-	-	5,970,081	7,147,749
32	8	1.1722	1.0000	-	-	4,419,964	5,180,981
33	7	1.1476	1.0000	-	-	3,900,281	4,476,033
34	6	1.1236	1.0000	-	-	3,369,659	3,786,060
35	5	1.1000	1.0000	-	-	2,828,952	3,111,941
36	4	1.0770	1.0000	-	-	2,278,955	2,454,401
37	3	1.0544	1.0000	-	-	1,720,402	1,814,028
38	2	1.0323	1.0000	-	-	1,153,977	1,191,284
39	1	1.0107	1.0000	-	-	580,314	586,523
				36,409			\$ 262,078,216

Annual Interest Rate: 2.14%

Present Value of Initial Impact Fee Fund Balance	\$ -
Total Escalated Expense for Entire Period	\$ 262,078,216
Less Future Value of Initial Impact Fee Fund Balance	-
Sub-Total	\$ 262,078,216

Total Escalated Service Units	36,409
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Maximum Assessable Impact Fee for Water Service Area	\$ 7,198
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City of Pflugerville - 2025 Water Impact Fee Study
Capital Improvement Plan for Impact Fees
Impact Fee Project Funding
Water Service Area

Impact Fee Project Name⁽¹⁾	Cost In	Percent in	Impact Fee	Debt Funded⁽²⁾		Non-Debt	Impact Fee
	Service Area⁽¹⁾	Demand	Recoverable Cost⁽¹⁾	Existing	Proposed	Funded⁽²⁾	Recoverable Cost
12-inch Water Line Looping Improvements	\$ 3,830,200	56%	2,158,081	\$ -	\$ 0	\$ 2,158,081	\$ 2,158,081
Colorado Sand Dr	1,183,610	0%	-	-	-	-	-
East Zone High-Service Pump Station	3,756,165	27%	1,016,379	-	1,016,379	-	1,016,379
SH 130 (Phase 1)	18,764,000	82%	15,463,625	225,553	12,798,303	2,439,768	15,463,625
30/24-Inch State Highway 45 Pump Station Discharge Line	11,892,900	99%	11,816,486	7,157,083	4,311,652	347,751	11,816,486
Weiss Ln & Kelly Ln	4,772,000	22%	1,058,777	-	0	1,058,777	1,058,777
Weiss Ln & Pecan St	16,051,400	73%	11,674,548	11,674,548	(0)	-	11,674,548
SH 45 Pump Station	16,997,700	41%	6,919,686	-	5,125,138	1,794,548	6,919,686
Pfennig Ln (Phase 1)	8,091,000	99%	8,030,123	-	8,030,123	-	8,030,123
SH 130 (Phase 2)	19,642,900	97%	19,118,307	-	19,118,307	-	19,118,307
Lisso Subdivision	2,724,600	100%	2,724,600	-	2,724,600	-	2,724,600
Water System Improvements	2,084,500	0%	-	-	-	-	-
Falcon Pointe Elevated Storage Tank	18,293,300	26%	4,718,816	-	4,718,816	-	4,718,816
SH 45 Elevated Storage Tank	13,118,200	29%	3,838,403	-	3,838,403	-	3,838,403
High-Service Pump Station Expansion	18,143,800	22%	3,919,974	-	3,919,974	-	3,919,974
Old Austin-Hutto Rd	6,005,000	96%	5,738,173	-	5,738,173	-	5,738,173
Justice Center Dr	3,789,000	88%	3,340,167	-	3,340,167	-	3,340,167
Pfennig Ln (Phase 2)	4,992,100	94%	4,687,470	-	4,687,470	-	4,687,470
Pfennig Ln (Phase 3)	2,859,000	87%	2,496,900	-	2,496,900	-	2,496,900
Cameron Rd	6,847,200	100%	6,847,200	-	6,847,200	-	6,847,200
East Central Zone Loop (Phase 1)	5,593,600	100%	5,593,600	-	5,593,600	-	5,593,600
East Central Zone Loop (Phase 2)	1,666,300	100%	1,666,300	-	1,666,300	-	1,666,300
Total	\$ 191,098,475		\$ 122,827,615	\$ 19,057,185	\$ 95,971,506	\$ 7,798,925	\$ 122,827,615

(1) Per Garver Water Master Plan

(2) Per discussions with City staff and City files

City of Pflugerville - 2025 Water Impact Fee Study
 Capital Improvement Plan for Impact Fees
 Credit Determination
 Water Service Area

<u>Year</u>	<u>Eligible Revenue Funded Cost ⁽¹⁾</u>	<u>Annual Service Units</u>	<u>Eligible Debt Service per Service Unit</u>	<u>Annual Growth in Service Units (Cumulative)</u>	<u>Credit for Annual Utility Rate Revenues</u>
1	\$ 905,705	22,035	\$ 41.10	1,769	\$ 72,710
2	2,375,135	23,804	99.78	3,538	353,013
3	3,140,632	25,573	122.81	5,307	651,747
4	3,777,534	27,342	138.16	7,076	977,599
5	4,413,970	29,111	151.63	8,845	1,341,112
6	5,050,961	30,880	163.57	10,614	1,736,086
7	5,688,473	32,649	174.23	12,383	2,157,483
8	6,324,391	34,418	183.75	14,152	2,600,440
9	6,961,866	36,187	192.39	15,921	3,062,947
10	7,598,698	37,956	200.20	17,690	3,541,464
11	7,598,144	40,191	189.05	17,690	3,344,297
12	7,597,983	42,557	178.54	17,690	3,158,270
13	7,598,197	45,063	168.61	17,690	2,982,738
14	7,598,700	47,716	159.25	17,690	2,817,069
15	7,598,450	50,525	150.39	17,690	2,660,338
16	7,598,444	53,500	142.03	17,690	2,512,408
17	7,598,651	56,650	134.13	17,690	2,372,769
18	7,597,995	59,986	126.66	17,690	2,240,638
19	7,579,846	63,518	119.33	17,690	2,110,992
20	7,579,386	67,258	112.69	17,690	1,993,490
21	7,579,999	71,218	106.43	17,690	1,882,794
22	7,579,539	75,411	100.51	17,690	1,777,993
23	7,579,922	79,851	94.93	17,690	1,679,212
24	7,580,040	84,552	89.65	17,690	1,585,864
25	7,579,838	89,531	84.66	17,690	1,497,642
26	7,580,285	94,802	79.96	17,690	1,414,449
27	7,580,252	100,384	75.51	17,690	1,335,792
28	7,579,685	106,295	71.31	17,690	1,261,421
29	7,579,552	112,553	67.34	17,690	1,191,259
30	7,579,746	119,180	63.60	17,690	1,125,048
31	6,943,365	126,198	55.02	17,690	973,285
32	5,094,357	133,628	38.12	17,690	674,393
33	4,457,562	141,496	31.50	17,690	557,281
34	3,820,768	149,827	25.50	17,690	451,109
35	3,183,973	158,649	20.07	17,690	355,021
36	2,547,178	167,990	15.16	17,690	268,224
37	1,910,384	177,881	10.74	17,690	189,982
38	1,273,589	188,354	6.76	17,690	119,612
39	636,795	199,444	3.19	17,690	56,480
Total	\$ 227,849,988				\$ 61,084,469

2025 Service Units ⁽²⁾	20,266
Ten Year Growth in Service Units ⁽²⁾	17,690
	10 years
Annual Growth in Service Units	1,769
Credit Amount	\$ 61,084,469

(1) Water Appendices - page 3 Section II

(2) Per Garver Water Master Plan