

DRAFT REPORT | October 2018



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



PREPARED BY:



ECONOMICS

STRATEGY

STAKEHOLDERS

SUSTAINABILITY

www.newgenstrategies.net

October 29, 2018

Ms. Lauri Gillam
Assistant 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 Ms. Gillam:

NewGen Strategies & Solutions, LLC is pleased to provide the City of Pflugerville with the enclosed report summarizing our findings and recommendations from the update 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



**Grant Rabon
Executive Consultant**

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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 wastewater rates are projected to under-recover the utility's costs over the next four 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 2019	FY 2020	FY 2021	FY 2022
Fixed Charges (per month)					
5/8-inch	\$ 15.50	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70
3/4-inch	23.25	23.55	23.55	23.55	23.55
1-inch	38.80	39.30	39.30	39.30	39.30
1 ½-inch	77.50	78.50	78.50	78.50	78.50
2-inch	124.00	125.60	125.60	125.60	125.60
3-inch	248.00	251.20	251.20	251.20	251.20
4-inch	387.50	392.50	392.50	392.50	392.50
6-inch	775.00	785.00	785.00	785.00	785.00
8-inch	1,550.00	1,570.00	1,570.00	1,570.00	1,570.00
Volumetric Charges (per 1,000 gallons)					
0 - 3,000	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
3,001 – 10,000	4.30	4.30	4.30	4.30	4.30
10,001 – 25,000	5.40	5.40	5.40	5.40	5.40
>25,000	6.80	6.80	6.80	6.80	6.80

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

	Current Rates	FY 2019	FY 2020	FY 2021	FY 2022
Fixed Charges (per month) ⁽¹⁾					
All Customers	\$ 22.50	\$ 23.50	\$ 24.50	\$ 25.50	\$ 26.50
Volumetric Charges (per 1,000 gallons)					
Residential					
All Volumes	\$ 1.55	\$ 2.20	\$ 2.80	\$ 3.40	\$ 3.70
Non-Residential					
All Volumes	\$ 1.55	\$ 2.20	\$ 2.80	\$ 3.40	\$ 3.70

Notes:

- 1) Retail rates for customers outside the City Limits of Pflugerville and not in a District include an additional \$5.00 per month on the fixed charge under both the current and proposed rates

Section 1

INTRODUCTION

The City of Pflugerville (City) retained NewGen Strategies & Solutions, LLC (NewGen) to update its 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

As of fiscal year 2017, the water utility provided service to approximately 17,500 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).

As of fiscal year 2017, the wastewater utility provided service to approximately 18,500 retail connections as well as one wholesale wastewater customer. However, the contract with the wholesale wastewater customer expires in January 2020 and is assumed, for the purpose of this analysis, to end at that time. 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 assumed for the Study are shown in Table 1-1. The volumetric rates assumed for the Districts are the rates that had been in effect prior to most of them implementing a \$0.50 per 1,000 gallons rate increase, as this rate adjustment may not be permanent (see the footnote to 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.

Section 1

The existing retail water rates also have an inclining block rate structure intended to encourage conservation. In its water conservation best management practices publication¹, the Texas Water Development Board (TWDB) recommended no less than 25 percent increases in rates between successive tiers. The City's volumetric rates reflect this recommendation. 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
Assumed Current Retail Water Rates

	Pflugerville	Lakeside MUD/WCID	Kelly Lane WCID
Fixed Charges (per month)			
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		
Volumetric Charges (per 1,000 gallons)			
Pflugerville Tiers			
0 – 3,000	\$ 3.40		
3,001 – 10,000	4.30		
10,001 – 25,000	5.40		
> 25,000	6.80		
Non-Pflugerville Tiers ⁽¹⁾			
0 – 7,000		\$ 4.15	\$ 4.25
7,001 – 15,000		4.35	4.45
> 15,000		5.05	5.15

Notes:

- 1) All of the Districts (with the exception of Lakeside MUD #3) increased their rates by \$0.50 per 1,000 gallons above what is shown in Table 1-1 to accommodate a \$0.50 increase from Manville WSC. However, Manville WSC subsequently reversed their increase. It is not known at this time if the Districts will similarly reverse their \$0.50 rate increases but, for the purposes of this analysis, it is assumed that all water purchased from Manville WSC is at the current rate of \$3.50 per 1,000 gallons and the Districts rates are what they had been prior to their \$0.50 rate increases. This prevents excess revenue, that may not materialize (and/or may not belong to the City), from influencing the analysis.

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

The current retail wastewater rates are shown in Table 1-2. The fixed charge for wastewater service is the same for all meters sizes, which is common industry practice for wastewater utilities, as 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.

Table 1-2
Current Retail Wastewater Rates

	Pflugerville	Pflugerville Outside City	Districts ⁽¹⁾	Windermere
Fixed Charges (per month)				
5/8-inch	\$ 22.50	\$ 27.50	\$ 40.00	\$ 33.20
3/4-inch	22.50	27.50	40.00	33.20
1-inch	22.50	27.50	100.00	83.01
1 ½-inch	22.50	27.50	200.00	166.02
2-inch	22.50	27.50	320.00	265.63
3-inch	22.50	27.50		
4-inch	22.50	27.50		
6-inch	22.50	27.50		
8-inch	22.50	27.50		
Volumetric Charges (per 1,000 gallons)				
Residential				
All Volumes	\$ 1.55	\$ 1.55		\$ 5.82
Non-Residential				
All Volumes	\$ 1.55	\$ 1.55		\$ 5.82

Notes:

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

Section 2

REVENUE REQUIREMENT

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)² 2018 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 four-year revenue requirement forecast for FY 2019 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 2019	FY 2020	FY 2021	FY 2022
Water	\$ 13,135,306	\$ 14,074,402	\$ 14,761,571	\$ 15,253,424
Wastewater	8,858,457	11,237,959	12,772,781	13,447,151
Total	\$ 21,993,763	\$ 25,312,361	\$ 27,534,352	\$ 28,700,575

The key components impacting the revenue requirement include:

- Proposed Debt – The capital plan (as shown in Schedule 5) contemplates the issuance of approximately \$11.5 million in water related debt and approximately \$72.5 million in wastewater related debt over the four-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.
- New Staff – The forecast includes new staff positions that impact the revenue requirement.

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

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Section 3 RATES

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

One of the key assumptions impacting the revenue projections contained in this section of the report is retail water and wastewater customer growth of 5.5% per year. If actual customer growth falls short of this assumption, the utility could under-perform the projections shown in this report.

Recovery Under Current Rates

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

Table 3-1
Revenue Recovery Under Current Rates

	FY 2019	FY 2020	FY 2021	FY 2022
Water				
Revenue Requirement	\$ 13,135,306	\$ 14,074,402	\$ 14,761,571	\$ 15,253,424
Projected Revenue	15,373,459	16,183,359	17,046,928	17,948,367
Over-(Under) Recovery	\$ 2,238,153	\$ 2,108,957	\$ 2,285,357	\$ 2,694,944
Wastewater				
Revenue Requirement	\$ 8,858,457	\$ 11,237,959	\$ 12,772,781	\$ 13,447,151
Projected Revenue	8,495,360	8,753,715	9,235,169	9,743,103
Over-(Under) Recovery	\$ (363,098)	\$ (2,484,244)	\$ (3,537,612)	\$ (3,704,048)
Combined Over-(Under) Recovery	\$ 1,875,055	\$ (375,287)	\$ (1,252,255)	\$ (1,009,104)

The under-recovery indicated for wastewater 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. The current water rates are projected to fully recover the revenue requirement over the four-year forecast.

Proposed Water Rates

NewGen recommends the retail water rates shown in Table 3-2. The proposed water rates reflect only a modest increase in the fixed charges.

Section 3

Table 3-2
Proposed Retail Water Rates for Pflugerville

	Current Rates	FY 2019	FY 2020	FY 2021	FY 2022
Fixed Charges (per month)					
5/8-inch	\$ 15.50	\$ 15.70	\$ 15.70	\$ 15.70	\$ 15.70
3/4-inch	23.25	23.55	23.55	23.55	23.55
1-inch	38.80	39.30	39.30	39.30	39.30
1 ½-inch	77.50	78.50	78.50	78.50	78.50
2-inch	124.00	125.60	125.60	125.60	125.60
3-inch	248.00	251.20	251.20	251.20	251.20
4-inch	387.50	392.50	392.50	392.50	392.50
6-inch	775.00	785.00	785.00	785.00	785.00
8-inch	1,550.00	1,570.00	1,570.00	1,570.00	1,570.00
Volumetric Charges (per 1,000 gallons)					
0 - 3,000	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40
3,001 – 10,000	4.30	4.30	4.30	4.30	4.30
10,001 – 25,000	5.40	5.40	5.40	5.40	5.40
>25,000	6.80	6.80	6.80	6.80	6.80

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 approximately 25 percent price increase between successive tiers (rounded to the nearest 10¢). 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.

Proposed Wastewater Rates

NewGen recommends the retail wastewater rates shown in Table 3-3. These rates are phased in over the four-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, and associated debt service, for the wastewater utility.

Table 3-3
Proposed Retail Wastewater Rates for Pflugerville

	Current Rates	FY 2019	FY 2020	FY 2021	FY 2022
Fixed Charges (per month) ⁽¹⁾					
All Customers	\$ 22.50	\$ 23.50	\$ 24.50	\$ 25.50	\$ 26.50
Volumetric Charges (per 1,000 gallons)					
Residential					
All Volumes	\$ 1.55	\$ 2.20	\$ 2.80	\$ 3.40	\$ 3.70
Non-Residential					
All Volumes	\$ 1.55	\$ 2.20	\$ 2.80	\$ 3.40	\$ 3.70

Notes:

- 1) Retail rates for customers outside the City Limits of Pflugerville and not in a District 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 monthly fixed charge \$1.00 annually and 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 per 1,000 gallons between \$0.30 and \$0.65 annually in forecast. No other changes to the volumetric rates are recommended at this time.

Proposed Rate Recovery

The revenue recovery under the proposed rates is summarized in Table 3-4.

Section 3

Table 3-4
Revenue Recovery Under Proposed Rates

	FY 2019	FY 2020	FY 2021	FY 2022
Water				
Revenue Requirement	\$ 13,135,306	\$ 14,074,402	\$ 14,761,571	\$ 15,253,424
Projected Revenue	15,414,875	16,227,053	17,093,026	17,997,000
Over-(Under) Recovery	\$ 2,279,570	\$ 2,152,651	\$ 2,331,455	\$ 2,743,577
Wastewater				
Revenue Requirement	\$ 8,858,457	\$ 11,237,959	\$ 12,772,781	\$ 13,447,151
Projected Revenue	9,411,974	10,628,115	12,169,938	13,450,824
Over-(Under) Recovery	\$ 553,516	\$ (609,844)	\$ (602,842)	\$ 3,672
Combined Over-(Under) Recovery	\$ 2,833,086	\$ 1,542,807	\$ 1,728,612	\$ 2,747,249

Bill Comparisons

Tables 3-5 and 3-6 provide some relevant bill comparisons for customers. It is important to note while reviewing these tables 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. Non-residential customers are not billed on a winter average and, instead, are billed on actual water consumption.

**Table 3-5
Retail Water Bill Comparison**

	Current Rates	FY 2019	FY 2020	FY 2021	FY 2022
3,000 gallons	\$ 25.70	\$ 25.90	\$ 25.90	\$ 25.90	\$ 25.90
\$ Increase		\$ 0.20	\$ 0.00	\$ 0.00	\$ 0.00
% Increase		0.8%	0.0%	0.0%	0.0%
5,000 gallons	\$ 34.30	\$ 34.50	\$ 34.50	\$ 34.50	\$ 34.50
\$ Increase		\$ 0.20	\$ 0.00	\$ 0.00	\$ 0.00
% Increase		0.6%	0.0%	0.0%	0.0%
10,000 gallons	\$ 55.80	\$ 56.00	\$ 56.00	\$ 56.00	\$ 56.00
\$ Increase		\$ 0.20	\$ 0.00	\$ 0.00	\$ 0.00
% Increase		0.4%	0.0%	0.0%	0.0%
15,000 gallons	\$ 82.80	\$ 83.00	\$ 83.00	\$ 83.00	\$ 83.00
\$ Increase		\$ 0.20	\$ 0.00	\$ 0.00	\$ 0.00
% Increase		0.2%	0.0%	0.0%	0.0%
25,000 gallons	\$ 136.80	\$ 137.00	\$ 137.00	\$ 137.00	\$ 137.00
\$ Increase		\$ 0.20	\$ 0.00	\$ 0.00	\$ 0.00
% Increase		0.1%	0.0%	0.0%	0.0%

Notes:
Bills shown in this table are for customers with a 5/8-inch water meter

Section 3

Table 3-6
Retail Wastewater Bill Comparison

	Current Rates	FY 2019	FY 2020	FY 2021	FY 2022
3,000 gallons	\$ 27.15	\$ 30.10	\$ 32.90	\$ 35.70	\$ 37.60
\$ Increase		\$ 2.95	\$ 2.80	\$ 2.80	\$ 1.90
% Increase		10.9%	9.3%	8.5%	5.3%
5,000 gallons	\$ 30.25	\$ 34.50	\$ 38.50	\$ 42.50	\$ 45.00
\$ Increase		\$ 4.25	\$ 4.00	\$ 4.00	\$ 2.50
% Increase		14.0%	11.6%	10.4%	5.9%
10,000 gallons	\$ 38.00	\$ 45.50	\$ 52.50	\$ 59.50	\$ 63.50
\$ Increase		\$ 7.50	\$ 7.00	\$ 7.00	\$ 4.00
% Increase		19.7%	15.4%	13.3%	6.7%
15,000 gallons	\$ 45.75	\$ 56.50	\$ 66.50	\$ 76.50	\$ 82.00
\$ Increase		\$ 10.75	\$ 10.00	\$ 10.00	\$ 5.50
% Increase		23.5%	17.7%	15.0%	7.2%
25,000 gallons	\$ 61.25	\$ 78.50	\$ 94.50	\$ 110.50	\$ 119.00
\$ Increase		\$ 17.25	\$ 16.00	\$ 16.00	\$ 8.50
% Increase		28.2%	20.4%	16.9%	7.7%

Notes:
Bills shown in this table are for customers inside the City Limits

List of Schedules

- 1 General Inputs
- 2 Test Year Development
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- 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

City of Pflugerville
Water and Wastewater Cost of Service

General Inputs

First year of the five-year forecast ends September 30, **2019**
The Test Year will be developed from the year ending September 30, **2018**

	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Reference
Inflation Factors					
General Salary	3.0%	3.0%	3.0%	3.0%	
Insurance	12.0%	10.0%	10.0%	8.0%	Per conversation with City staff
Chemicals	3.5%	3.5%	3.5%	3.5%	Per conversation with City staff
Electricity	6.5%	6.5%	6.5%	6.5%	City's forecast for commodity price (averaged over five years) plus water customer growth
LCRA	0.0%	6.5%	2.0%	0.8%	City's forecast for commodity price increase in Jan 2020
General	2.3%	2.3%	2.3%	2.3%	Blue Chip Economic Indicators, CPI (2019-2023)
W Growth	5.5%	5.5%	5.5%	5.5%	Per two-year annualized growth in retail customers between FY 2016 and FY 2018
WW Growth	5.5%	5.5%	5.5%	5.5%	Per two-year annualized growth in retail customers between FY 2016 and FY 2018
Inc 2%	2.0%	2.0%	2.0%	2.0%	
Inc 3%	3.0%	3.0%	3.0%	3.0%	
Inc 4%	4.0%	4.0%	4.0%	4.0%	
Inc 5%	5.0%	5.0%	5.0%	5.0%	
Inc 10%	10.0%	10.0%	10.0%	10.0%	
Inc 12%	12.0%	12.0%	12.0%	12.0%	
WH MUD Water	5.5%	5.5%	5.5%	5.5%	
Water Rev	9.5%	5.2%	5.3%	5.3%	from Proposed Rates
WW Rev	17.9%	12.9%	14.5%	10.5%	from Proposed Rates
WWC M&R	3.6%	3.6%	3.6%	3.6%	Per conversation with City staff
None	0.0%	0.0%	0.0%	0.0%	
Forecasted LCRA Water					
Water Volume (AF per year)					
Used	4,680	4,809	4,941	5,077	starts at 39% (based on five-year average); then grows at half the water customer growth rate
Reserved	7,320	7,191	7,059	6,923	
Total	12,000	12,000	12,000	12,000	
Water Rate (\$/AF)					Expected to increase to \$155/AF in January 2020
Used	\$ 145.00	\$ 151.80	\$ 155.00	\$ 155.00	Assumed 68% of water in FY 2020 is billed at new rate based on FY 2017 usage by month
Reserved	\$ 72.50	\$ 77.50	\$ 77.50	\$ 77.50	Equal to 50% of the firm water rate
Raw Water Cost	\$ 1,209,300	\$ 1,287,309	\$ 1,312,928	\$ 1,323,468	
Forecasted Revenue					
Water	14,144,556	15,494,875	16,307,053	17,173,026	18,077,000
Wastewater	7,983,100	9,411,974	10,628,115	12,169,938	13,450,824
Proposed Debt Terms					
Rate (%)	4.5%	4.5%	4.5%	4.5%	
Term (years)	30	30	30	30	
Issuance Fee (%)	2.0%	2.0%	2.0%	2.0%	
Interest Earned on Reserves	1.0%	1.0%	1.0%	1.0%	

City of Pflugerville
Water and Wastewater Cost of Service

General Inputs

First year of the five-year forecast ends September 30, **2019**
 The Test Year will be developed from the year ending September 30, **2018**

	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Reference
Impact Fees					
Fee per Service Unit Equivalent					
Water	\$ 3,275	\$ 3,275	\$ 3,275	\$ 3,275	
Wastewater					
Central	\$ 2,725	\$ 2,725	\$ 2,725	\$ 2,725	Impact Fee Study (Table 11, Page 17)
Cottonwood	\$ 3,537	\$ 3,537	\$ 3,537	\$ 3,537	Impact Fee Study (Table 11, Page 17)
Contemplated SUEs					
Central	7,343	7,343	7,343	7,343	Impact Fee Study (Page 16)
Cottonwood	129	129	129	129	Impact Fee Study (Page 17)
	<u>7,472</u>	<u>7,472</u>	<u>7,472</u>	<u>7,472</u>	
Blended Average	\$ 2,739	\$ 2,739	\$ 2,739	\$ 2,739	
New Connection Forecast					
Water					
5/8"	1,305	1,015	1,071	1,130	
3/4"	5	4	4	4	
1"	11	8	9	9	
1 1/2"	8	7	7	7	
2"	13	10	11	12	
3"	1	1	1	1	
4"	1	1	1	1	
6"	0	0	0	0	
	<u>1,345</u>	<u>1,046</u>	<u>1,103</u>	<u>1,164</u>	
Wastewater					
5/8"	1,389	1,080	1,140	1,202	
3/4"	2	1	1	1	
1"	4	3	3	3	
1 1/2"	5	4	4	4	
2"	5	4	4	4	
3"	0	0	0	0	
4"	1	1	1	1	
6"	0	0	0	0	
	<u>1,406</u>	<u>1,093</u>	<u>1,153</u>	<u>1,217</u>	

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

General Inputs

First year of the five-year forecast ends September 30, **2019**
The Test Year will be developed from the year ending September 30, **2018**

		Year 1	Year 2	Year 3	Year 4	Reference
		FY 2019	FY 2020	FY 2021	FY 2022	
Projected Service Unit Equivalent						
	SUE/ Meter Size					
Water		Impact Fee Study (Table 4, Page 6)				
5/8"	1.0	1,305	1,015	1,071	1,130	
3/4"	1.5	8	6	6	7	
1"	2.5	27	21	22	24	
1 1/2"	5.0	42	33	35	37	
2"	8.0	107	83	88	93	
3"	16.0	11	9	9	9	
4"	25.0	23	18	19	20	
6"	50.0	15	12	12	13	
		<u>1,538</u>	<u>1,196</u>	<u>1,262</u>	<u>1,332</u>	
Wastewater		Impact Fee Study (Table 5, Page 7)				
5/8"	1.0	1,389	1,080	1,140	1,202	
3/4"	1.5	2	2	2	2	
1"	2.5	10	8	8	9	
1 1/2"	5.0	24	18	19	20	
2"	8.0	40	31	33	35	
3"	16.0	6	5	5	5	
4"	25.0	19	15	16	16	
6"	50.0	8	6	6	7	
		<u>1,498</u>	<u>1,165</u>	<u>1,229</u>	<u>1,297</u>	
Projected Impact Fee Revenue						
Water		\$ 5,037,760	\$ 3,918,033	\$ 4,133,525	\$ 4,360,869	
Wastewater		4,102,711	3,190,815	3,366,310	3,551,457	
Total		<u>\$ 9,140,471</u>	<u>\$ 7,108,848</u>	<u>\$ 7,499,835</u>	<u>\$ 7,912,326</u>	

City of Pflugerville
Water and Wastewater Cost of Service

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Water	Allocation to Wastewater	Other	Test Year		Notes
		Actual	Actual	Approved						Water	Wastewater	
1	Revenues											
2	Water Operating Revenue											
3	3100 Water Revenue	\$ 12,677,183	\$ 13,641,223	\$ 13,309,831	\$ (13,309,831)	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	A
4	3101 Wholesale Water - Manville	1,612,604	901,160	315,725	(315,725)	-	100.0%	0.0%	0.0%	-	-	A
5	3102 Wholesale Water - Windermere	296,210	354,080	335,000	(335,000)	-	100.0%	0.0%	0.0%	-	-	A
6	3105 Parts/Taxable	1,217	1,987	3,000	-	3,000	100.0%	0.0%	0.0%	3,000	-	
7	3120 Tap Fees	5,250	6,350	5,000	-	5,000	100.0%	0.0%	0.0%	5,000	-	
8	3125 Fire Hydrant Testing Fee	7,000	7,000	95,000	(88,000)	7,000	100.0%	0.0%	0.0%	7,000	-	I
9	3700 Service Fees	95,050	96,725	65,000	-	65,000	100.0%	0.0%	0.0%	65,000	-	
10	3710 Interest Income	27,426	74,776	16,000	(16,000)	-	100.0%	0.0%	0.0%	-	-	B
11	3720 Miscellaneous Income	70,898	16,561	-	-	-	100.0%	0.0%	0.0%	-	-	
12	3721 Cash Long Short	3	48	-	-	-	100.0%	0.0%	0.0%	-	-	
13	3729 Insurance Claim Revenue	5,372	2,329	-	-	-	100.0%	0.0%	0.0%	-	-	
14	3850 Sale of Fixed Assets	1,283	-	-	-	-	100.0%	0.0%	0.0%	-	-	
15	Total Water Operating Revenue	\$ 14,799,497	\$ 15,102,239	\$ 14,144,556	\$ (14,064,556)	\$ 80,000				\$ 80,000	\$ -	
16												
17	Water Other Revenue											
18	3136 Impact fees	\$ 2,415,036	\$ 2,536,683	\$ -	\$ -	\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	
19	3711 Non-operating Interest	14,684	44,954	25,000	(25,000)	-	100.0%	0.0%	0.0%	-	-	B
20	3363 TWDB Grant	-	-	-	-	-	100.0%	0.0%	0.0%	-	-	
21	3735 Impact Fee Transfer (DS funding)	-	-	1,250,000	(1,250,000)	-	100.0%	0.0%	0.0%	-	-	E
22	3735 Impact Fee Transfer (IF funding)	-	-	140,000	(140,000)	-	100.0%	0.0%	0.0%	-	-	E
23	3883 Contribution From Other Fund	-	-	-	-	-	100.0%	0.0%	0.0%	-	-	
24	Total Water Other Revenue	\$ 2,429,720	\$ 2,581,636	\$ 1,415,000	\$ (1,415,000)	\$ -				\$ -	\$ -	
25												
26	Wastewater Operating Revenue											
27	3110 Wastewater	\$ 6,558,687	\$ 7,027,227	\$ 7,906,420	\$ (7,906,420)	\$ -	0.0%	100.0%	0.0%	\$ -	\$ -	A
28	3120 Wastewater Tap Fees	4,000	2,750	1,000	-	1,000	0.0%	100.0%	0.0%	-	1,000	
29	3710 Interest Income	27,426	74,776	65,000	(65,000)	-	0.0%	100.0%	0.0%	-	-	B
30	3720 Miscellaneous Income	5,702	784	-	-	-	0.0%	100.0%	0.0%	-	-	
31	3726 Rental Income	4,680	5,070	4,680	-	4,680	0.0%	100.0%	0.0%	-	4,680	
32	3729 Insurance Claim Revenue	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
33	3741 Recycling Center	6,050	10,556	6,000	-	6,000	0.0%	100.0%	0.0%	-	6,000	
34	3850 Sale of Fixed Assets	-	7,149	-	-	-	0.0%	100.0%	0.0%	-	-	
35	NEW Effluent Sales	-	-	-	8,500	8,500	0.0%	100.0%	0.0%	-	8,500	C
36	Total Wastewater Operating Revenue	\$ 6,606,546	\$ 7,128,312	\$ 7,983,100	\$ (7,962,920)	\$ 20,180				\$ -	\$ 20,180	
37												
38	Wastewater Other Revenue											
39	3139 Impact Fees	\$ 3,209,353	\$ 2,340,996	\$ -	\$ -	\$ -	0.0%	100.0%	0.0%	\$ -	\$ -	
40	3711 Non-Operating Interest	35,690	74,348	50,000	(50,000)	-	0.0%	100.0%	0.0%	-	-	B
41	3731 Developer Contributions	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
42	3732 Transfer from Escrow-Mellenbruch Colo Sand	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
43	3735 Impact Fee Transfer (DS funding)	-	-	1,100,000	(1,100,000)	-	0.0%	100.0%	0.0%	-	-	E
44	3735 Impact Fee Transfer (IF funding)	-	-	140,000	(140,000)	-	0.0%	100.0%	0.0%	-	-	E
45	Total Wastewater Other Revenue	\$ 3,245,042	\$ 2,415,344	\$ 1,290,000	\$ (1,290,000)	\$ -				\$ -	\$ -	
46												
47	Total Revenues	\$ 27,080,805	\$ 27,227,531	\$ 24,832,656	\$ (24,732,476)	\$ 100,180				\$ 80,000	\$ 20,180	
48												
49	Operations and Maintenance Expenses											
50	Utility Administration											
51	4000 Salaries	\$ 921,941	\$ 944,708	\$ 948,206	\$ 70,287	\$ 1,018,493	50.0%	50.0%	0.0%	\$ 509,247	\$ 509,247	H
52	4005 Overtime	165	228	500	-	500	50.0%	50.0%	0.0%	250	250	
53	4006 Overtime- Pfestivals	816	1,163	600	-	600	50.0%	50.0%	0.0%	300	300	
54	4010 Employee Incentives	1,869	1,800	1,800	-	1,800	50.0%	50.0%	0.0%	900	900	
55	4015 Employee Retirement	127,939	129,157	126,738	-	126,738	50.0%	50.0%	0.0%	63,369	63,369	
56	4020 Social Security/Medicare	68,368	69,148	72,759	-	72,759	50.0%	50.0%	0.0%	36,380	36,380	
57	4030 Workers Compensation	1,403	2,178	3,089	-	3,089	50.0%	50.0%	0.0%	1,545	1,545	

City of Pflugerville
Water and Wastewater Cost of Service

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Water	Allocation to Wastewater	Other	Test Year		Notes
		Actual	Actual	Approved						Water	Wastewater	
58	4040 Employee Insurance	102,406	106,807	135,907		135,907	50.0%	50.0%	0.0%	67,954	67,954	
59	4050 Unemployment Tax	2,684	207	5,189		5,189	50.0%	50.0%	0.0%	2,595	2,595	
60	4085 Merit Increases	-	-	70,287	(70,287)	-	50.0%	50.0%	0.0%	-	-	H
61	4110 Legal Fees	1,252	1,803	5,000		5,000	50.0%	50.0%	0.0%	2,500	2,500	
62	4195 Other Professional Fees	420,967	766,698	1,595,642	(1,195,642)	400,000	50.0%	50.0%	0.0%	200,000	200,000	G
63	4200 Gasoline	3,336	4,863	6,135		6,135	50.0%	50.0%	0.0%	3,068	3,068	
64	4210 Vehicle Maintenance/Repair	2,171	935	3,500		3,500	50.0%	50.0%	0.0%	1,750	1,750	
65	4260 Franchise Fee Water	538,100	595,859	558,422		558,422	100.0%	0.0%	0.0%	558,422	-	
66	4260 Franchise Fee Wastewater	307,683	281,089	316,257		316,257	0.0%	100.0%	0.0%	-	316,257	
67	4300 Electricity	16,663	15,189	16,100		16,100	50.0%	50.0%	0.0%	8,050	8,050	
68	4310 Communications	22,029	19,718	20,200		20,200	50.0%	50.0%	0.0%	10,100	10,100	
69	4400 Postage	74,659	72,237	85,000		85,000	50.0%	50.0%	0.0%	42,500	42,500	
70	4405 Uniforms	565	844	2,230		2,230	50.0%	50.0%	0.0%	1,115	1,115	
71	4410 Travel & Training	15,507	14,045	22,545		22,545	50.0%	50.0%	0.0%	11,273	11,273	
72	4420 Insurance	6,580	7,153	8,000		8,000	50.0%	50.0%	0.0%	4,000	4,000	
73	4430 Office Supplies	5,423	10,803	10,000		10,000	50.0%	50.0%	0.0%	5,000	5,000	
74	4440 Small Tools	46,133	38,051	55,725		55,725	50.0%	50.0%	0.0%	27,863	27,863	
75	4450 Advertising	-	-	-		-	50.0%	50.0%	0.0%	-	-	
76	4460 Membership/Dues	6,284	6,042	7,975		7,975	50.0%	50.0%	0.0%	3,988	3,988	
77	4465 Rentals/Leases	3,931	3,931	8,000		8,000	50.0%	50.0%	0.0%	4,000	4,000	
78	4470 Publications/Software	561	523	1,500		1,500	50.0%	50.0%	0.0%	750	750	
79	4480 Other Operating	29,113	34,188	40,350		40,350	50.0%	50.0%	0.0%	20,175	20,175	
80	4482 Bad Debt Expense	2,148	1,955	-		-	50.0%	50.0%	0.0%	-	-	
81	4510 Maintenance Contracts	51,260	133,076	131,525		131,525	50.0%	50.0%	0.0%	65,763	65,763	
82	4520 Maintenance & Repairs	60,199	50,006	60,000		60,000	50.0%	50.0%	0.0%	30,000	30,000	
83	4600 Emergency Management	-	-	-		-	50.0%	50.0%	0.0%	-	-	
84	4636 Manville Contract	7,200	21,886	14,000		14,000	50.0%	50.0%	0.0%	7,000	7,000	
85	4645 Transfer	857,312	844,249	750,000		750,000	50.0%	50.0%	0.0%	375,000	375,000	
86	NEW Facilities Maintenance Tech FY 2019	-	-	-		-	50.0%	50.0%	0.0%	-	-	
87	NEW Insurance Facilities Maintenance Tech FY 2019	-	-	-		-	50.0%	50.0%	0.0%	-	-	
88	NEW Maintenance Superintendent	-	-	-		-	50.0%	50.0%	0.0%	-	-	
89	NEW Insurance Maintenance Superintendent	-	-	-		-	50.0%	50.0%	0.0%	-	-	
90	Total Utility Administration	\$ 3,706,667	\$ 4,180,538	\$ 5,083,181	\$ (1,195,642)	\$ 3,887,539				\$ 2,064,852	\$ 1,822,687	
91												
92	Utility Maintenance											
93	4000 Salaries	\$ 582,585	\$ 596,286	\$ 633,170		\$ 633,170	50.0%	50.0%	0.0%	\$ 316,585	\$ 316,585	
94	4005 Overtime	55,078	53,372	50,000		50,000	50.0%	50.0%	0.0%	25,000	25,000	
95	4006 Overtime- Pfestivals	3,389	325	2,000		2,000	50.0%	50.0%	0.0%	1,000	1,000	
96	4010 Employee Incentives	1,869	2,562	1,800		1,800	50.0%	50.0%	0.0%	900	900	
97	4015 Employee Retirement	89,039	89,680	93,909		93,909	50.0%	50.0%	0.0%	46,955	46,955	
98	4020 Social Security/Medicare	47,789	48,529	52,553		52,553	50.0%	50.0%	0.0%	26,277	26,277	
99	4030 Workers Compensation	6,896	12,078	14,261		14,261	50.0%	50.0%	0.0%	7,131	7,131	
100	4040 Employee Insurance	108,299	118,206	146,693		146,693	50.0%	50.0%	0.0%	73,347	73,347	
101	4050 Unemployment Tax	3,023	597	4,590		4,590	50.0%	50.0%	0.0%	2,295	2,295	
102	4200 Gasoline	19,762	23,768	37,500		37,500	50.0%	50.0%	0.0%	18,750	18,750	
103	4210 Vehicle Repair	15,575	21,186	15,000		15,000	50.0%	50.0%	0.0%	7,500	7,500	
104	4220 Equipment Repair	14,020	28,172	20,000		20,000	50.0%	50.0%	0.0%	10,000	10,000	
105	4310 Communications	2,523	2,836	3,200		3,200	50.0%	50.0%	0.0%	1,600	1,600	
106	4405 Uniforms	5,904	7,053	6,400		6,400	50.0%	50.0%	0.0%	3,200	3,200	
107	4410 Training and Education	12,085	10,137	10,000		10,000	50.0%	50.0%	0.0%	5,000	5,000	
108	4420 Insurance	11,883	19,926	21,000		21,000	50.0%	50.0%	0.0%	10,500	10,500	
109	4433 Chemicals	537	1,750	1,000		1,000	50.0%	50.0%	0.0%	500	500	
110	4440 Small Tools/Equipment	31,909	44,584	37,500		37,500	50.0%	50.0%	0.0%	18,750	18,750	
111	4460 Memberships/Dues	50	-	-		-	50.0%	50.0%	0.0%	-	-	
112	4465 Rentals/Leases	2,769	5,412	2,000		2,000	50.0%	50.0%	0.0%	1,000	1,000	
113	4480 Other Operating Expenses	25,252	28,663	24,000		24,000	50.0%	50.0%	0.0%	12,000	12,000	
114	4520 Maintenance & Repairs	-	3,650	6,000		6,000	50.0%	50.0%	0.0%	3,000	3,000	

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

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Allocation to			Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Other	Water	Wastewater	
115	NEW Utility System Worker I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
116	NEW Insurance Utility System Worker I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
117	NEW Utility System Worker I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
118	NEW Insurance Utility System Worker I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
119	NEW Maintenance Tech I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
120	NEW Insurance Maintenance Tech I/II FY 2019	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
121	NEW Maintenance Tech I/II FY 2020	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
122	NEW Insurance Maintenance Tech I/II FY 2020	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
123	NEW Maintenance Tech I/II FY 2020	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
124	NEW Insurance Maintenance Tech I/II FY 2020	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
125	NEW Utility System Worker I/II FY 2021	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
126	NEW Insurance Utility System Worker I/II FY 2021	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
127	NEW Utility System Worker I/II FY 2021	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
128	NEW Insurance Utility System Worker I/II FY 2021	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
129	NEW Utility System Worker I/II FY 2023	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
130	NEW Insurance Utility System Worker I/II FY 2023	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
131	NEW Maintenance Tech I/II FY 2023	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
132	NEW Insurance Maintenance Tech I/II FY 2023	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
133	Total Utility Maintenance	\$ 1,040,238	\$ 1,118,770	\$ 1,182,576	\$ -	\$ 1,182,576				\$ 591,288	\$ 591,288	
134												
135	Water Treatment											
136	4000 Salaries	\$ 239,356	\$ 289,805	\$ 279,095		\$ 279,095	100.0%	0.0%	0.0%	\$ 279,095	\$ -	
137	4005 Overtime	35,146	30,333	32,500		32,500	100.0%	0.0%	0.0%	32,500	-	
138	4006 Overtime- Pfestivals	937	-	500		500	100.0%	0.0%	0.0%	500	-	
139	4010 Employee Incentives	208	-	-		-	100.0%	0.0%	0.0%	-	-	
140	4015 Employee Retirement	38,169	43,997	42,944		42,944	100.0%	0.0%	0.0%	42,944	-	
141	4020 Social Security/Medicare	19,961	23,139	23,875		23,875	100.0%	0.0%	0.0%	23,875	-	
142	4030 Workers Compensation	3,659	5,784	7,103		7,103	100.0%	0.0%	0.0%	7,103	-	
143	4040 Employee Insurance	41,037	51,355	60,403		60,403	100.0%	0.0%	0.0%	60,403	-	
144	4050 Unemployment Tax	1,033	72	1,890		1,890	100.0%	0.0%	0.0%	1,890	-	
145	4155 Lab Fees	3,024	7,128	6,000		6,000	100.0%	0.0%	0.0%	6,000	-	
146	4195 Other Professional Fees	14,290	-	-		-	100.0%	0.0%	0.0%	-	-	
147	4200 Gasoline	5,274	6,196	6,000		6,000	100.0%	0.0%	0.0%	6,000	-	
148	4210 Vehicle Mnt	10,371	2,191	2,000		2,000	100.0%	0.0%	0.0%	2,000	-	
149	4220 Equipment Repair	4,972	1,963	3,500		3,500	100.0%	0.0%	0.0%	3,500	-	
150	4300 Electricity	535,067	475,222	569,000		569,000	100.0%	0.0%	0.0%	569,000	-	
151	4310 Communications	10,503	10,880	12,100		12,100	100.0%	0.0%	0.0%	12,100	-	
152	4320 Water	291	378	475		475	100.0%	0.0%	0.0%	475	-	
153	4405 Uniforms	2,487	2,754	2,800		2,800	100.0%	0.0%	0.0%	2,800	-	
154	4410 Training and Education	7,030	3,506	3,000		3,000	100.0%	0.0%	0.0%	3,000	-	
155	4420 Insurance	27,715	20,428	21,500		21,500	100.0%	0.0%	0.0%	21,500	-	
156	4433 Chemicals	110,072	107,089	205,000	(55,000)	150,000	100.0%	0.0%	0.0%	150,000	-	G
157	4440 Small Tools/Equipment	15,130	8,118	5,000		5,000	100.0%	0.0%	0.0%	5,000	-	
158	4460 Membership/Dues	-	-	-		-	100.0%	0.0%	0.0%	-	-	
159	4465 Rentals/Leases	8,248	-	1,000		1,000	100.0%	0.0%	0.0%	1,000	-	
160	4702 Software	59,451	-	-		-	100.0%	0.0%	0.0%	-	-	
161	4480 Other Operating	13,352	7,910	10,000		10,000	100.0%	0.0%	0.0%	10,000	-	
162	4485 State Permits	29,744	29,594	30,000		30,000	100.0%	0.0%	0.0%	30,000	-	
163	4510 Maintenance Contracts	51,235	71,598	85,775		85,775	100.0%	0.0%	0.0%	85,775	-	
164	4520 Maintenance and Repairs	280,599	173,939	215,000		215,000	100.0%	0.0%	0.0%	215,000	-	
165	NEW Treatment Plant Operator I/II FY 2019	-	-	-		-	100.0%	0.0%	0.0%	-	-	
166	NEW Insurance Treatment Plant Operator I/II FY 2019	-	-	-		-	100.0%	0.0%	0.0%	-	-	
167	NEW Treatment Plant Operator II FY 2023	-	-	-		-	100.0%	0.0%	0.0%	-	-	
168	NEW Insurance Treatment Plant Operator II FY 2023	-	-	-		-	100.0%	0.0%	0.0%	-	-	
169	Total Water Treatment	\$ 1,568,362	\$ 1,373,381	\$ 1,626,460	\$ (55,000)	\$ 1,571,460				\$ 1,571,460	\$ -	
170												

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

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Allocation to			Test Year		Notes
		Actual	Actual	Approved			Water	Wastewater	Other	Water	Wastewater	
171	Water Distribution											
172	4000 Salaries	\$ 149,167	\$ 143,911	\$ 244,748		\$ 244,748	100.0%	0.0%	0.0%	\$ 244,748	\$ -	
173	4005 Overtime	361	471	1,000		1,000	100.0%	0.0%	0.0%	1,000	-	
174	4010 Employee Incentives	-	-	-		-	100.0%	0.0%	0.0%	-	-	
175	4015 Employee Retirement	20,855	19,982	33,593		33,593	100.0%	0.0%	0.0%	33,593	-	
176	4020 Social Security/Medicare	11,512	10,641	18,799		18,799	100.0%	0.0%	0.0%	18,799	-	
177	4030 Workers Compensation	2,098	3,042	5,594		5,594	100.0%	0.0%	0.0%	5,594	-	
178	4040 Employee Insurance	27,195	29,284	53,931		53,931	100.0%	0.0%	0.0%	53,931	-	
179	4050 Unemployment Tax	855	36	1,890		1,890	100.0%	0.0%	0.0%	1,890	-	
180	4155 Lab Fees	26,021	35,083	30,000		30,000	100.0%	0.0%	0.0%	30,000	-	
181	4195 Other Professional Fees	-	-	100,000	(100,000)	-	100.0%	0.0%	0.0%	-	-	G
182	4200 Gasoline	8,020	8,662	13,500		13,500	100.0%	0.0%	0.0%	13,500	-	
183	4210 Vehicle Repair	3,904	1,081	3,500		3,500	100.0%	0.0%	0.0%	3,500	-	
184	4220 Equipment Repair	1,475	5,065	1,500		1,500	100.0%	0.0%	0.0%	1,500	-	
185	4300 Electricity	177,466	227,470	215,600		215,600	100.0%	0.0%	0.0%	215,600	-	
186	4310 Communications	1,307	1,951	3,060		3,060	100.0%	0.0%	0.0%	3,060	-	
187	4330 Natural Gas	-	1,754	3,000		3,000	100.0%	0.0%	0.0%	3,000	-	
188	4405 Uniforms	1,608	1,636	2,000		2,000	100.0%	0.0%	0.0%	2,000	-	
189	4410 Training and Education	2,611	3,634	4,500		4,500	100.0%	0.0%	0.0%	4,500	-	
190	4420 Insurance	16,647	18,755	19,700		19,700	100.0%	0.0%	0.0%	19,700	-	
191	4433 Chemicals	4,919	2,180	16,000		16,000	100.0%	0.0%	0.0%	16,000	-	
192	4440 Small Tools/Equipment	12,927	15,751	15,000		15,000	100.0%	0.0%	0.0%	15,000	-	
193	4465 Rentals/Leases	-	478	1,500		1,500	100.0%	0.0%	0.0%	1,500	-	
194	4480 Other Operating Expenses	2,791	11,408	9,500		9,500	100.0%	0.0%	0.0%	9,500	-	
195	4485 State Permits	6,757	7,700	7,000		7,000	100.0%	0.0%	0.0%	7,000	-	
196	4510 Maintenance Contracts	139,089	145,431	407,000		407,000	100.0%	0.0%	0.0%	407,000	-	
197	4520 Maintenance and Repairs	205,694	192,430	175,000		175,000	100.0%	0.0%	0.0%	175,000	-	
198	4625 Wholesale Water	2,605,230	2,699,944	-		-	100.0%	0.0%	0.0%	-	-	
199	4630 Water District Payments	451,757	507,653	525,000		525,000	100.0%	0.0%	0.0%	525,000	-	
200	4635 Water Conservation	33,317	27,941	35,000		35,000	100.0%	0.0%	0.0%	35,000	-	
201	4640 Water Meters	253,445	261,836	260,000		260,000	100.0%	0.0%	0.0%	260,000	-	
202	4660 LCRA Water Purchases	1,281,504	1,224,977	1,378,200	(168,900)	1,209,300	100.0%	0.0%	0.0%	1,209,300	-	K
203	NEW Utility Meter Tech I/II FY 2022	-	-	-		-	100.0%	0.0%	0.0%	-	-	
204	NEW Insurance Utility Meter Tech I/II FY 2022	-	-	-		-	100.0%	0.0%	0.0%	-	-	
205	NEW Wholesale Water (Manville 685)	-	-	918,843	(32,361)	886,482	100.0%	0.0%	0.0%	886,482	-	D
206	NEW Wholesale Water (Manville MUDs)	-	-	1,679,931		1,679,931	100.0%	0.0%	0.0%	1,679,931	-	J
207	Total Water Distribution	\$ 5,448,532	\$ 5,610,188	\$ 6,183,889	\$ (301,261)	\$ 5,882,628				\$ 5,882,628	\$ -	
208												
209	Wastewater Collection											
210	4155 Lab Fees	\$ -	\$ -	\$ 1,000		\$ 1,000	0.0%	100.0%	0.0%	\$ -	\$ 1,000	
211	4195 Other Professional Fees	-	-	100,000	(100,000)	-	0.0%	100.0%	0.0%	-	-	G
212	4220 Equipment Repair	702	-	-		-	0.0%	100.0%	0.0%	-	-	
213	4300 Electricity	115,400	95,845	105,300		105,300	0.0%	100.0%	0.0%	-	105,300	
214	4310 Communications	220	4,288	2,300		2,300	0.0%	100.0%	0.0%	-	2,300	
215	4320 Water	760	529	2,060		2,060	0.0%	100.0%	0.0%	-	2,060	
216	4420 Insurance	6,764	5,849	8,300		8,300	0.0%	100.0%	0.0%	-	8,300	
217	4510 Maintenance Contracts	2,886	5,265	5,000		5,000	0.0%	100.0%	0.0%	-	5,000	
218	4520 Maintenance and Repairs	92,313	143,172	170,000	(20,000)	150,000	0.0%	100.0%	0.0%	-	150,000	G
219	4620 Sludge Disposal	13,948	89,446	22,000		22,000	0.0%	100.0%	0.0%	-	22,000	
220	4626 Wholesale Wastewater Windermere	60,235	67,366	69,200		69,200	0.0%	100.0%	0.0%	-	69,200	
221	Total Wastewater Collection	\$ 293,228	\$ 411,760	\$ 485,160	\$ (120,000)	\$ 365,160				\$ -	\$ 365,160	
222												
223	Wastewater Treatment											
224	4000 Salaries	\$ 356,888	\$ 377,103	\$ 450,803		\$ 450,803	0.0%	100.0%	0.0%	\$ -	\$ 450,803	
225	4005 Overtime	24,252	20,539	20,000		20,000	0.0%	100.0%	0.0%	-	20,000	
226	4006 Overtime- Pfestivals	350	2,159	-		-	0.0%	100.0%	0.0%	-	-	
227	4010 Employee Incentives	1,523	3,600	3,600		3,600	0.0%	100.0%	0.0%	-	3,600	

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

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Water	Allocation to Wastewater	Other	Test Year		Notes
		Actual	Actual	Approved						Water	Wastewater	
228	4015 Employee Retirement	53,077	56,205	64,851		64,851	0.0%	100.0%	0.0%	-	64,851	
229	4020 Social Security/Medicare	28,696	30,617	36,292		36,292	0.0%	100.0%	0.0%	-	36,292	
230	4030 Workers Compensation	5,421	9,294	11,710		11,710	0.0%	100.0%	0.0%	-	11,710	
231	4040 Employee Insurance	65,142	74,459	99,234		99,234	0.0%	100.0%	0.0%	-	99,234	
232	4050 Unemployment Tax	1,678	547	3,240		3,240	0.0%	100.0%	0.0%	-	3,240	
233	4155 Lab Fees	56,318	94,150	100,000		100,000	0.0%	100.0%	0.0%	-	100,000	
234	4200 Gasoline	19,363	29,609	25,000		25,000	0.0%	100.0%	0.0%	-	25,000	
235	4210 Vehicle Repair	11,546	9,726	16,000		16,000	0.0%	100.0%	0.0%	-	16,000	
236	4220 Equipment Repair	21,413	45,077	20,000		20,000	0.0%	100.0%	0.0%	-	20,000	
237	4300 Electricity	343,811	309,397	320,000		320,000	0.0%	100.0%	0.0%	-	320,000	
238	4310 Communications	3,319	4,691	7,100		7,100	0.0%	100.0%	0.0%	-	7,100	
239	4320 Water Expense	245	295	350		350	0.0%	100.0%	0.0%	-	350	
240	4405 Uniforms	6,394	5,651	6,950		6,950	0.0%	100.0%	0.0%	-	6,950	
241	4410 Training and Education	3,467	1,650	3,500		3,500	0.0%	100.0%	0.0%	-	3,500	
242	4420 Insurance	21,285	23,781	25,000		25,000	0.0%	100.0%	0.0%	-	25,000	
243	4433 Chemicals	242,738	275,454	280,000		280,000	0.0%	100.0%	0.0%	-	280,000	
244	4440 Small Tools/Equipment	11,820	12,658	13,500		13,500	0.0%	100.0%	0.0%	-	13,500	
245	4460 Memberships/Dues	-	-	-		-	0.0%	100.0%	0.0%	-	-	
246	4465 Rentals/Leases	15,250	8,000	20,000		20,000	0.0%	100.0%	0.0%	-	20,000	
247	4480 Other Operating	19,002	22,165	28,000		28,000	0.0%	100.0%	0.0%	-	28,000	
248	4485 State Permits	44,910	22,874	30,000		30,000	0.0%	100.0%	0.0%	-	30,000	
249	4510 Maintenance Contracts	29,480	37,139	41,000		41,000	0.0%	100.0%	0.0%	-	41,000	
250	4520 Maintenance and Repairs	324,014	118,723	180,000		180,000	0.0%	100.0%	0.0%	-	180,000	
251	4620 Sludge Disposal	144,175	205,795	165,000		165,000	0.0%	100.0%	0.0%	-	165,000	
252	4627 Water softener rebate program	17,000	18,400	18,000		18,000	0.0%	100.0%	0.0%	-	18,000	
253	NEW Treatment Plant Operator I/II FY 2021	-	-	-		-	0.0%	100.0%	0.0%	-	-	
254	NEW Insurance Plant Operator I/II FY 2021	-	-	-		-	0.0%	100.0%	0.0%	-	-	
255	NEW Treatment Plant Operator I/II FY 2021	-	-	-		-	0.0%	100.0%	0.0%	-	-	
256	NEW Insurance Plant Operator I/II FY 2021	-	-	-		-	0.0%	100.0%	0.0%	-	-	
257	Total Wastewater Treatment	\$ 1,872,576	\$ 1,819,760	\$ 1,989,130	\$ -	\$ 1,989,130				\$ -	\$ 1,989,130	
258												
259	Total Operations and Maintenance Expenses	\$ 13,929,602	\$ 14,514,396	\$ 16,550,396	\$ (1,671,903)	\$ 14,878,493				\$ 10,110,228	\$ 4,768,265	
260												
261	Capital Outlay											
262	Utility Administration											
263	4700 Equipment	\$ -	\$ 30,767	\$ 56,000	\$ (46,000)	\$ 10,000	50.0%	50.0%	0.0%	\$ 5,000	\$ 5,000	G
264	4702 Software	-	-	-	150,000	150,000	50.0%	50.0%	0.0%	75,000	75,000	G
265	4710 Buildings	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
266	4720 Improvements other than buildings	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
267	4735 CCN - Cert of Conv & Necessity	-	-	-	-	-	50.0%	50.0%	0.0%	-	-	
268	Total Utility Administration	\$ -	\$ 30,767	\$ 56,000	\$ 104,000	\$ 160,000				\$ 80,000	\$ 80,000	
269												
270	Utility Maintenance											
271	4700 Equipment	\$ 158,591	\$ 13,980	\$ 500,000	\$ (343,000)	\$ 157,000	50.0%	50.0%	0.0%	\$ 78,500	\$ 78,500	G
273	Total Utility Maintenance	\$ 195,574	\$ 50,963	\$ 500,000	\$ (343,000)	\$ 157,000				\$ 78,500	\$ 78,500	
274												
275	Water Treatment											
276	4700 Equipment	\$ 125,420	\$ 2,900	\$ 70,000	\$ (47,000)	\$ 23,000	100.0%	0.0%	0.0%	\$ 23,000	\$ -	G
277	4710 Buildings	-	-	-	-	-	100.0%	0.0%	0.0%	-	-	
278	4720 Improvements O/T Buildings	-	64,860	-	-	-	100.0%	0.0%	0.0%	-	-	
279	Total Water Treatment	\$ 125,420	\$ 67,760	\$ 70,000	\$ (47,000)	\$ 23,000				\$ 23,000	\$ -	
280												
281	Water Distribution											
282	4700 Equipment	\$ 31,221	\$ 57,459	\$ 75,000	\$ (50,000)	\$ 25,000	100.0%	0.0%	0.0%	\$ 25,000	\$ -	G
283	4720 Improvements o/t buildings	(17,188)	-	-	500,000	500,000	100.0%	0.0%	0.0%	500,000	-	G
284	Total Water Distribution	\$ 14,032	\$ 57,459	\$ 75,000	\$ 450,000	\$ 525,000				\$ 525,000	\$ -	
285												

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

Test Year Development

Line No.	Description	FY 2016	FY 2017	FY 2018	Adjustments	Test Year	Water	Allocation to Wastewater	Other	Test Year		Notes
		Actual	Actual	Approved						Water	Wastewater	
286	Wastewater Collection											
287	4702 Software	\$ 16,275	\$ -	\$ -	\$ -	\$ -	0.0%	100.0%	0.0%	\$ -	\$ -	
288	4710 Buildings	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
289	4720 Improvements o/t Buildings	(15,060)	10,875	-	-	-	0.0%	100.0%	0.0%	-	-	
290	Total Wastewater Collection	\$ 1,215	\$ 10,875	\$ -	\$ -	\$ -				\$ -	\$ -	
291												
292	Wastewater Treatment											
293	4700 Equipment	\$ 21,471	\$ -	\$ -	\$ 97,000	\$ 97,000	0.0%	100.0%	0.0%	\$ -	\$ 97,000	F
294	4710 Buildings	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
295	4720 Improvements o/t Buildings	-	-	-	-	-	0.0%	100.0%	0.0%	-	-	
296	Total Wastewater Treatment	\$ 21,471	\$ -	\$ -	\$ 97,000	\$ 97,000				\$ -	\$ 97,000	
297												
298	Total Capital Outlay	\$ 357,713	\$ 217,824	\$ 701,000	\$ 261,000	\$ 962,000				\$ 706,500	\$ 255,500	
299												
300	Debt Service											
301	Water											
302	4800 Debt Service Interest - Existing	\$ 2,333,823	\$ 2,199,106	\$ 2,146,247		\$ 2,146,247	100.0%	0.0%	0.0%	\$ 2,146,247	\$ -	
303	4810 Debt Service Principal - Existing	1,293,842	1,793,464	1,671,723		1,671,723	100.0%	0.0%	0.0%	1,671,723	-	
304	4815 Debt Service Fees	803	647	-		-	100.0%	0.0%	0.0%	-	-	
305	4820 Bond Issuance Cost	(11,099)	-	-		-	100.0%	0.0%	0.0%	-	-	
306	4800 Debt Service Interest - Proposed	-	-	-		-	100.0%	0.0%	0.0%	-	-	
307	4810 Debt Service Principal - Proposed	-	-	-		-	100.0%	0.0%	0.0%	-	-	
308	Total Water	\$ 3,617,369	\$ 3,993,216	\$ 3,817,970	\$ -	\$ 3,817,970				\$ 3,817,970	\$ -	
315												
316	Wastewater											
317	4800 Debt Service Interest - Existing	\$ 1,634,795	\$ 1,468,555	\$ 1,953,117		\$ 1,953,117	0.0%	100.0%	0.0%	\$ -	\$ 1,953,117	
318	4810 Debt Service Principal - Existing	1,073,229	943,046	1,499,262		1,499,262	0.0%	100.0%	0.0%	-	1,499,262	
319	4815 Debt Service Fees	624	357	-		-	0.0%	100.0%	0.0%	-	-	
320	4820 Bond Issuance Cost	(5,199)	-	-		-	0.0%	100.0%	0.0%	-	-	
321	4800 Debt Service Interest - Proposed	-	-	-		-	0.0%	100.0%	0.0%	-	-	
322	4810 Debt Service Principal - Proposed	-	-	-		-	0.0%	100.0%	0.0%	-	-	
323	Total Wastewater	\$ 2,703,448	\$ 2,411,958	\$ 3,452,379	\$ -	\$ 3,452,379				\$ -	\$ 3,452,379	
330												
331	Total Debt Service	\$ 6,320,818	\$ 6,405,175	\$ 7,270,349	\$ -	\$ 7,270,349				\$ 3,817,970	\$ 3,452,379	
332												
333	Miscellaneous and Non-Recurring Expenses											
334	Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -		\$ -	100.0%	0.0%	0.0%	\$ -	\$ -	
335	Contributions to Water Capital Reserve	-	-	-		-	100.0%	0.0%	0.0%	-	-	
336	Contributions to Wastewater Capital Reserve	-	-	-		-	0.0%	100.0%	0.0%	-	-	
337	Contributions to Operating Reserve - WW	-	-	-		-	0.0%	100.0%	0.0%	-	-	
338	Debt Service Funding from Water Impact Fee	-	-	-		-	100.0%	0.0%	0.0%	-	-	
339	Debt Service Funding from WW Impact Fee	-	-	-		-	0.0%	100.0%	0.0%	-	-	
340	Total Miscellaneous and Non-Recurring Expenses	\$ -	\$ -	\$ -	\$ -	\$ -				\$ -	\$ -	
341												
342	Revenue Requirement					\$ 23,010,662				\$ 14,554,698	\$ 8,455,964	

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 FY 2017 revenue from effluent sales
- D Adjustment based on .685 MGD at \$3.50 per 1,000 gallons, plus overage of 2,713,000 gallons per year at \$4.20 per 1,000 gallons (overage based on March 2017 through February 2018)
- E Adjustment to \$0 as this is accounted for in the capital worksheets
- F Adjustment based on five year average of FY 2019 to FY 2023 provided by City
- G Adjustment based on conversation with City staff
- H Adjustment to combine merit increases with salaries for utility administration.
- I Adjustment to equal FY 2016 and FY 2017 Actuals
- J Although Manville WSC increased its rate to \$4 per 1,000 gallons briefly, it returned its rate to \$3.50. This cost in the forecast is based on the \$3.50 rate plus assumed growth. Thus, the rates for the Districts were assumed to be unchanged on the rate worksheets to keep from showing an additional \$0.50 per 1,000 gallons in revenue.
- K Adjustment to align with water purchase forecast from LCRA

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Existing

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

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Existing

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

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Existing

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Allocation to Water	Wastewater
61	2015 Combination Tax and Revenue						
62	Principal	\$ 345,050	\$ 351,750	\$ 358,450	\$ 375,200	68.7%	31.3%
63	Interest	662,986	656,085	649,050	634,712	68.7%	31.3%
64	Total	<u>\$ 1,008,036</u>	<u>\$ 1,007,835</u>	<u>\$ 1,007,500</u>	<u>\$ 1,009,912</u>		
65							
66	Water Debt Service						
67	Principal	\$ 236,900	\$ 241,500	\$ 246,100	\$ 257,600		
68	Interest	455,184	450,446	445,616	435,772		
69	Total	<u>\$ 692,084</u>	<u>\$ 691,946</u>	<u>\$ 691,716</u>	<u>\$ 693,372</u>		
70							
71	Wastewater Debt Service						
72	Principal	\$ 108,150	\$ 110,250	\$ 112,350	\$ 117,600		
73	Interest	207,802	205,639	203,434	198,940		
74	Total	<u>\$ 315,952</u>	<u>\$ 315,889</u>	<u>\$ 315,784</u>	<u>\$ 316,540</u>		
75							
76	2017A						
77	Principal	\$ 300,000	\$ 315,000	\$ 330,000	\$ 350,000	0.0%	100.0%
78	Interest	735,750	720,750	705,000	688,500	0.0%	100.0%
79	Total	<u>\$ 1,035,750</u>	<u>\$ 1,035,750</u>	<u>\$ 1,035,000</u>	<u>\$ 1,038,500</u>		
80							
81	Water Debt Service						
82	Principal	\$ -	\$ -	\$ -	\$ -		
83	Interest	-	-	-	-		
84	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
85							
86	Wastewater Debt Service						
87	Principal	\$ 300,000	\$ 315,000	\$ 330,000	\$ 350,000		
88	Interest	735,750	720,750	705,000	688,500		
89	Total	<u>\$ 1,035,750</u>	<u>\$ 1,035,750</u>	<u>\$ 1,035,000</u>	<u>\$ 1,038,500</u>		
90							

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Existing

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Allocation to Water	Wastewater
91	2017 Refunding						
92	Principal	\$ 285,000	\$ 310,000	\$ 285,000	\$ 285,000	0.0%	38.0%
93	Interest	629,850	615,600	600,100	585,850	0.0%	38.0%
94	Total	<u>\$ 914,850</u>	<u>\$ 925,600</u>	<u>\$ 885,100</u>	<u>\$ 870,850</u>		
95							
96	Water Debt Service						
97	Principal	\$ -	\$ -	\$ -	\$ -		
98	Interest	-	-	-	-		
99	Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		
100							
101	Wastewater Debt Service						
102	Principal	\$ 108,300	\$ 117,800	\$ 108,300	\$ 108,300		
103	Interest	239,343	233,928	228,038	222,623		
104	Total	<u>\$ 347,643</u>	<u>\$ 351,728</u>	<u>\$ 336,338</u>	<u>\$ 330,923</u>		
105							
106	Total Debt Service						
107	Principal	\$ 3,449,949	\$ 3,594,251	\$ 3,692,519	\$ 3,686,072		
108	Interest	4,848,579	4,722,082	4,568,657	4,414,807		
109	Total	<u>\$ 8,298,528</u>	<u>\$ 8,316,333</u>	<u>\$ 8,261,176</u>	<u>\$ 8,100,879</u>		
110							
111	Water Debt Service						
112	Principal	\$ 1,760,613	\$ 1,822,698	\$ 1,910,658	\$ 1,849,074		
113	Interest	2,082,125	2,020,562	1,941,253	1,864,827		
114	Total	<u>\$ 3,842,738</u>	<u>\$ 3,843,260</u>	<u>\$ 3,851,911</u>	<u>\$ 3,713,900</u>		
115							
116	Wastewater Debt Service						
117	Principal	\$ 1,512,636	\$ 1,579,353	\$ 1,605,161	\$ 1,660,298		
118	Interest	2,375,948	2,319,848	2,255,343	2,186,753		
119	Total	<u>\$ 3,888,583</u>	<u>\$ 3,899,200</u>	<u>\$ 3,860,504</u>	<u>\$ 3,847,051</u>		
120							

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Proposed ⁽¹⁾

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
1	Water				
2	Principal Issuance ⁽²⁾	\$ -	\$ 6,613,940	\$ 2,854,360	\$ 1,998,240
3	Issuance Fees	-	132,279	57,087	39,965
4	Total Issuance	\$ -	\$ 6,746,219	\$ 2,911,447	\$ 2,038,205
5					
6	Year 1 Issue				
7	Beginning Principal Balance	\$ -	\$ -	\$ -	\$ -
8	Principal	-	-	-	-
9	Interest	-	-	-	-
10	Ending Principal Balance	-	-	-	-
11					
12	Year 2 Issue				
13	Beginning Principal Balance		\$ 6,746,219	\$ 6,636,583	\$ 6,521,958
14	Principal		109,636	114,625	119,841
15	Interest		302,360	297,371	292,155
16	Ending Principal Balance		6,636,583	6,521,958	6,402,117
17					
18	Year 3 Issue				
19	Beginning Principal Balance			\$ 2,911,447	\$ 2,864,132
20	Principal			47,315	49,468
21	Interest			130,489	128,336
22	Ending Principal Balance			2,864,132	2,814,664
23					
24	Year 4 Issue				
25	Beginning Principal Balance				\$ 2,038,205
26	Principal				33,124
27	Interest				91,351
28	Ending Principal Balance				2,005,081
29					

City of Pflugerville
Water and Wastewater Cost of Service

Debt Service - Proposed ⁽¹⁾

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
30	Total Water				
31	Principal	\$ -	\$ 109,636	\$ 161,940	\$ 202,433
32	Interest	-	302,360	427,860	511,841
33		<u>\$ -</u>	<u>\$ 411,996</u>	<u>\$ 589,800</u>	<u>\$ 714,274</u>
34					
35	Wastewater				
36	Principal Issuance ⁽²⁾	\$ 12,170,563	\$ 33,918,520	\$ 18,937,860	\$ 7,520,660
37	Issuance Fees	243,411	678,370	378,757	150,413
38	Total Issuance	<u>\$ 12,413,974</u>	<u>\$ 34,596,890</u>	<u>\$ 19,316,617</u>	<u>\$ 7,671,073</u>
39					
40	Year 1 Issue				
41	Beginning Principal Balance	12,413,974	12,212,229	12,001,303	11,780,779
42	Principal	201,745	210,926	220,524	230,559
43	Interest	556,384	547,204	537,605	527,570
44	Ending Principal Balance	12,212,229	12,001,303	11,780,779	11,550,220
45					
46	Year 2 Issue				
47	Beginning Principal Balance		34,596,890	34,034,641	33,446,805
48	Principal		562,250	587,836	614,586
49	Interest		1,550,605	1,525,019	1,498,269
50	Ending Principal Balance		34,034,641	33,446,805	32,832,220
51					
52	Year 3 Issue				
53	Beginning Principal Balance			19,316,617	19,002,694
54	Principal			313,923	328,208
55	Interest			865,755	851,470
56	Ending Principal Balance			19,002,694	18,674,486
57					

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

Debt Service - Proposed ⁽¹⁾

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
58	Year 4 Issue				
59	Beginning Principal Balance				7,671,073
60	Principal				124,666
61	Interest				343,811
62	Ending Principal Balance				7,546,407
63					
64	Total Wastewater				
65	Principal	\$ 201,745	\$ 773,175	\$ 1,122,283	\$ 1,298,020
66	Interest	556,384	2,097,809	2,928,380	3,221,121
67		\$ 758,130	\$ 2,870,984	\$ 4,050,663	\$ 4,519,140

Notes:

- ⁽¹⁾ Assumes level, semi-annual payments that start with a full year of payments in year of issuance
The assumed issuance fees, term and interest rates are shown on Schedule 1 (General Inputs)
- ⁽²⁾ 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 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
1	Water				
2	Sources of Funds				
3	Fund Balance/Available Funds	\$ 3,859,860	\$ -	\$ -	\$ -
4	Impact Fee Fund	443,000	1,000,000	68,000	675,000
5	Proposed Debt	-	6,613,940	2,854,360	1,998,240
6	Other (e.g., grants)	-	-	-	-
7	Total Water Capital Project Funding	\$ 4,302,860	\$ 7,613,940	\$ 2,922,360	\$ 2,673,240
8					
9	Uses of Funds				
10	Pump Station at Water Treatment Plant	\$ 257,500	\$ 2,317,500	\$ -	\$ -
11	River Intake Relocation	-	-	189,000	1,698,000
12	Heatherwilde Elevated Storage (950 Pressure Plane)	-	-	-	-
13	Elevated Storage Tank (800 Pressure Plane)	824,000	2,163,000	2,163,000	-
14	Weiss Lane Transmission Main Phase 1B	-	-	-	-
15	Helios Way Water Line to Central WW Treatment Plant	-	-	-	-
16	SH 45 Water Extension & Interconnect	783,400	-	-	-
17	South Weiss Transmission Main from Walbarger Creek to SH130	584,960	3,071,040	-	-
18	Oxford Transmission Main Extension	-	-	109,760	576,240
19	City Well No 6 & 7 Repairs and Upgrades	853,000	-	-	-
20	Pecan Street Parkway Drive Interconnect	-	62,400	327,600	-
21	Portchester Castle Path/Stone Hill Pressure Plan Interconnection	-	-	57,000	-
22	Wells Branch Loop Main Extension	-	-	76,000	399,000
23	Manville Water Line (MUD 5 Agreement)	1,000,000	-	-	-
24	Field Crew Building	-	-	-	-
25	Total Water Capital Projects	\$ 4,302,860	\$ 7,613,940	\$ 2,922,360	\$ 2,673,240

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 5

Capital Improvement Plan

Line No.		Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
26	Wastewater				
27	Sources of Funds				
28	Fund Balance/Available Funds	\$ 17,744,439	\$ 770,400	\$ -	\$ -
29	Impact Fee Fund	2,442,000	3,500,000	-	-
30	Proposed Debt	12,170,563	33,918,520	18,937,860	7,520,660
31	Other (e.g., grants)	-	-	-	-
32	Total Wastewater Capital Project Funding	<u>\$ 32,357,002</u>	<u>\$ 38,188,920</u>	<u>\$ 18,937,860</u>	<u>\$ 7,520,660</u>
33					
34	Uses of Funds				
35	Central WWTP Capacity Expansion Phase 1	\$ 14,703,000	\$ 30,359,000	\$ -	\$ -
36	New Sweden Treatment Plant	1,942,400	-	10,197,600	-
37	Central WWTP Capacity Expansion Phase 2	-	550,000	3,278,500	7,017,500
38	Decommission Pfluger Ln (Pflugerville Pkwy) Lift Station	180,000	-	-	-
39	Decommission Highland Park Lift Station	27,000	153,000	-	-
40	Sorento Interceptor Phase 1	-	-	-	-
41	Carmel Interceptor Phase 1 (inc. 1849 Park WW line)	-	-	-	-
42	SH 45/SH 130 Tunnel (extend service to north)	2,609,000	-	-	-
43	West SH 130 Interceptor Phase 1 & 2	10,000,000	2,000,000	-	-
44	Carmel Force Main Extension	1,200,000	700,000	-	-
45	Weiss Lane Life Station Capacity Upgrade	48,000	252,000	-	-
46	Sorento Interceptor Phase 2	582,400	3,057,600	-	-
47	Highland Park & Pfluger Ln Interceptor Upsize	69,600	365,400	-	-
48	Highland Park & Pfluger Ln Interconnector Phase 2	116,160	609,840	-	-
49	Lakeside Interceptor Phase 1	-	142,080	745,920	-
50	Lakeside Interceptor Phase 2	-	-	95,840	503,160
51	New Sweden/Cottonwood Interceptor Phase 1	879,442	-	4,620,000	-
52	Field Crew Building	-	-	-	-
53	Total Wastewater Capital Projects	<u>\$ 32,357,002</u>	<u>\$ 38,188,920</u>	<u>\$ 18,937,860</u>	<u>\$ 7,520,660</u>

City of Pflugerville
Water and Wastewater Cost of Service

Reserve Fund Balances ⁽¹⁾

Line No.	Test Year FY 2018	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	
1	Operating Reserve					
2	Beginning Balance	\$ 6,743,365	\$ 6,743,365	\$ 9,643,885	\$ 11,283,131	\$ 13,124,574
3	Withdrawals					
4	Water Rate Under-Recovery		-	-	-	-
5	Wastewater Rate Under-Recovery		-	(609,844)	(602,842)	-
6	Contributions					
7	Interest Earned ⁽²⁾		67,434	96,439	112,831	131,246
8	Water Rate Over-Recovery		2,279,570	2,152,651	2,331,455	2,743,577
9	Wastewater Rate Over-Recovery		553,516	-	-	3,672
10	Operating Contribution - Water		-	-	-	-
11	Operating Contribution - WW		-	-	-	-
12	Ending Balance	\$ 6,743,365	\$ 9,643,885	\$ 11,283,131	\$ 13,124,574	\$ 16,003,069
13						
14	Total Operations and Maintenance Expenses		\$ 15,742,492	\$ 16,525,100	\$ 17,419,655	\$ 18,144,389
15						
16	Days of Operating Reserve		224	249	275	322
17						
18	Water Capital Reserve					
19	Beginning Balance	\$ 7,000,000	\$ 3,870,759	\$ 49,607	\$ 50,103	\$ 50,604
20	Withdrawals					
21	Capital Project Spending	(3,129,241)	(3,859,860)	-	-	-
22	Contributions					
23	Interest Earned ⁽²⁾	-	38,708	496	501	506
24	Operating Contribution		-	-	-	-
25	Ending Balance	\$ 3,870,759	\$ 49,607	\$ 50,103	\$ 50,604	\$ 51,110
26						

City of Pflugerville
Water and Wastewater Cost of Service

Reserve Fund Balances ⁽¹⁾

Line No.	Test Year FY 2018	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
27	Water Impact Fee Reserve				
28	\$ 4,641,238	\$ 4,615,238	\$ 7,256,150	\$ 8,246,745	\$ 10,394,738
29	Withdrawals				
30	(1,026,000)	(443,000)	(1,000,000)	(68,000)	(675,000)
31	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)
32	Contributions				
33	-	46,152	72,562	82,467	103,947
34	3,000,000	5,037,760	3,918,033	4,133,525	4,360,869
35	<u>\$ 4,615,238</u>	<u>\$ 7,256,150</u>	<u>\$ 8,246,745</u>	<u>\$ 10,394,738</u>	<u>\$ 12,184,555</u>
36					
37	Wastewater Capital Reserve				
38	\$ 24,100,000	\$ 18,365,293	\$ 804,507	\$ 42,152	\$ 42,574
39	Withdrawals				
40	(5,734,707)	(17,744,439)	(770,400)	-	-
41	Contributions				
42	-	183,653	8,045	422	426
43	Operating Contribution				
44	<u>\$ 18,365,293</u>	<u>\$ 804,507</u>	<u>\$ 42,152</u>	<u>\$ 42,574</u>	<u>\$ 42,999</u>
45					
46	Wastewater Impact Fee Reserve				
47	\$ 6,776,506	\$ 5,676,506	\$ 6,293,982	\$ 4,947,737	\$ 7,263,524
48	Withdrawals				
49	(2,800,000)	(2,442,000)	(3,500,000)	-	-
50	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)
51	Contributions				
52	-	56,765	62,940	49,477	72,635
53	2,800,000	4,102,711	3,190,815	3,366,310	3,551,457
54	<u>\$ 5,676,506</u>	<u>\$ 6,293,982</u>	<u>\$ 4,947,737</u>	<u>\$ 7,263,524</u>	<u>\$ 9,787,616</u>
55					

Notes:

⁽¹⁾ Excludes debt-related reserves and customer deposits

⁽²⁾ 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 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
1		Revenues							
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		3,000	3,000	3,000	3,000	3,000	None
7	3120	Tap Fees		5,000	5,000	5,000	5,000	5,000	None
8	3125	Fire Hydrant Testing Fee		7,000	7,000	7,000	7,000	7,000	None
9	3700	Service Fees		65,000	65,000	65,000	65,000	65,000	None
10	3710	Interest Income		-	-	-	-	-	None
11	3720	Miscellaneous Income		-	-	-	-	-	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		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
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 (IF funding)		-	-	-	-	-	None
23	3883	Contribution From Other Fund		-	-	-	-	-	None
24		Total Water Other Revenue		\$ -	\$ -	\$ -	\$ -	\$ -	
46									
47		Total Revenues		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	
48									
49		Operations and Maintenance Expenses							
50		Utility Administration							
51	4000	Salaries		\$ 509,247	\$ 524,524	\$ 540,260	\$ 556,467	\$ 573,161	General Salary
52	4005	Overtime		250	250	250	250	250	None
53	4006	Overtime- Pfestivals		300	300	300	300	300	None
54	4010	Employee Incentives		900	900	900	900	900	None
55	4015	Employee Retirement		63,369	65,270	67,228	69,245	71,322	General Salary
56	4020	Social Security/Medicare		36,380	37,471	38,595	39,753	40,945	General Salary
57	4030	Workers Compensation		1,545	1,699	1,869	2,056	2,261	Inc 10%
58	4040	Employee Insurance		67,954	76,108	83,719	92,091	99,458	Insurance
59	4050	Unemployment Tax		2,595	2,724	2,860	3,003	3,154	Inc 5%
60	4085	Merit Increases		-	-	-	-	-	None
61	4110	Legal Fees		2,500	2,500	2,500	2,500	2,500	None
62	4195	Other Professional Fees		200,000	200,000	200,000	200,000	200,000	None
63	4200	Gasoline		3,068	3,138	3,210	3,284	3,360	General
64	4210	Vehicle Maintenance/Repair		1,750	1,790	1,831	1,874	1,917	General
65	4260	Franchise Fee Water		558,422	611,732	643,797	677,985	713,673	Water Rev
66	4260	Franchise Fee Wastewater		-	-	-	-	-	WW Rev
67	4300	Electricity		8,050	8,573	9,131	9,724	10,356	Electricity
68	4310	Communications		10,100	10,605	11,135	11,692	12,277	Inc 5%
69	4400	Postage		42,500	42,500	42,500	42,500	42,500	None
70	4405	Uniforms		1,115	1,148	1,183	1,218	1,255	General Salary
71	4410	Travel & Training		11,273	11,273	11,273	11,273	11,273	None
72	4420	Insurance		4,000	4,200	4,410	4,631	4,862	Inc 5%
73	4430	Office Supplies		5,000	5,000	5,000	5,000	5,000	None
74	4440	Small Tools		27,863	27,863	27,863	27,863	27,863	None

City of Pflugerville
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
75	4450	Advertising		-	-	-	-	-	None
76	4460	Membership/Dues		3,988	3,988	3,988	3,988	3,988	None
77	4465	Rentals/Leases		4,000	4,092	4,186	4,282	4,381	General
78	4470	Publications/Software		750	750	750	750	750	None
79	4480	Other Operating		20,175	22,193	24,412	26,853	29,538	Inc 10%
80	4482	Bad Debt Expense		-	-	-	-	-	None
81	4510	Maintenance Contracts		65,763	67,735	69,767	71,860	74,016	Inc 3%
82	4520	Maintenance & Repairs		30,000	30,690	31,396	32,118	32,857	General
83	4600	Emergency Management		-	-	-	-	-	None
84	4636	Manville Contract		7,000	7,000	7,000	7,000	7,000	None
85	4645	Transfer		375,000	375,000	375,000	375,000	375,000	None
86	NEW	Facilities Maintenance Tech FY 2019	A	-	18,317	18,867	19,433	20,015	General Salary
87	NEW	Insurance Facilities Maintenance Tech FY 2019	A	-	4,140	4,553	5,009	5,409	Insurance
88	NEW	Maintenance Superintendent		-	-	-	-	-	General Salary
89	NEW	Insurance Maintenance Superintendent		-	-	-	-	-	Insurance
90		Total Utility Administration		\$ 2,064,852	\$ 2,173,472	\$ 2,239,731	\$ 2,309,900	\$ 2,381,541	
91									
92		Utility Maintenance							
93	4000	Salaries		\$ 316,585	\$ 326,083	\$ 335,865	\$ 345,941	\$ 356,319	General Salary
94	4005	Overtime		25,000	25,000	25,000	25,000	25,000	None
95	4006	Overtime- Pfestivals		1,000	1,000	1,000	1,000	1,000	None
96	4010	Employee Incentives		900	900	900	900	900	None
97	4015	Employee Retirement		46,955	48,363	49,814	51,308	52,848	General Salary
98	4020	Social Security/Medicare		26,277	27,065	27,877	28,713	29,574	General Salary
99	4030	Workers Compensation		7,131	7,844	8,628	9,491	10,440	Inc 10%
100	4040	Employee Insurance		73,347	82,148	90,363	99,399	107,351	Insurance
101	4050	Unemployment Tax		2,295	2,410	2,530	2,657	2,790	Inc 5%
102	4200	Gasoline		18,750	19,181	19,622	20,074	20,535	General
103	4210	Vehicle Repair		7,500	7,673	7,849	8,029	8,214	General
104	4220	Equipment Repair		10,000	10,230	10,465	10,706	10,952	General
105	4310	Communications		1,600	1,680	1,764	1,852	1,945	Inc 5%
106	4405	Uniforms		3,200	3,274	3,349	3,426	3,505	General
107	4410	Training and Education		5,000	5,000	5,000	5,000	5,000	None
108	4420	Insurance		10,500	11,025	11,576	12,155	12,763	Inc 5%
109	4433	Chemicals		500	500	500	500	500	None
110	4440	Small Tools/Equipment		18,750	18,750	18,750	18,750	18,750	None
111	4460	Memberships/Dues		-	-	-	-	-	None
112	4465	Rentals/Leases		1,000	1,023	1,047	1,071	1,095	General
113	4480	Other Operating Expenses		12,000	12,276	12,558	12,847	13,143	General
114	4520	Maintenance & Repairs		3,000	3,069	3,140	3,212	3,286	General
115	NEW	Utility System Worker I/II FY 2019	A	-	24,543	25,279	26,037	26,818	General Salary
116	NEW	Insurance Utility System Worker I/II FY 2019	A	-	4,140	4,553	5,009	5,409	Insurance
117	NEW	Utility System Worker I/II FY 2019	A	-	24,543	25,279	26,037	26,818	General Salary
118	NEW	Insurance Utility System Worker I/II FY 2019	A	-	4,140	4,553	5,009	5,409	Insurance
119	NEW	Maintenance Tech I/II FY 2019	A	-	24,543	25,279	26,037	26,818	General Salary
120	NEW	Insurance Maintenance Tech I/II FY 2019	A	-	4,140	4,553	5,009	5,409	Insurance
121	NEW	Maintenance Tech I/II FY 2020	A	-	-	24,614	25,352	26,113	General Salary
122	NEW	Insurance Maintenance Tech I/II FY 2020	A	-	-	4,140	4,553	4,918	Insurance
123	NEW	Maintenance Tech I/II FY 2020	A	-	-	24,614	25,352	26,113	General Salary
124	NEW	Insurance Maintenance Tech I/II FY 2020	A	-	-	4,140	4,553	4,918	Insurance
125	NEW	Utility System Worker I/II FY 2021	A	-	-	-	24,614	25,352	General Salary
126	NEW	Insurance Utility System Worker I/II FY 2021	A	-	-	-	4,140	4,471	Insurance
127	NEW	Utility System Worker I/II FY 2021	A	-	-	-	24,614	25,352	General Salary
128	NEW	Insurance Utility System Worker I/II FY 2021	A	-	-	-	4,140	4,471	Insurance

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

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
129	NEW	Utility System Worker I/II FY 2023	A						General Salary
130	NEW	Insurance Utility System Worker I/II FY 2023	A						Insurance
131	NEW	Maintenance Tech I/II FY 2023	A						General Salary
132	NEW	Insurance Maintenance Tech I/II FY 2023	A						Insurance
133		Total Utility Maintenance		\$ 591,288	\$ 700,538	\$ 784,601	\$ 872,488	\$ 904,300	
134									
135		Water Treatment							
136	4000	Salaries		\$ 279,095	\$ 287,468	\$ 296,092	\$ 304,975	\$ 314,124	General Salary
137	4005	Overtime		32,500	33,248	34,012	34,794	35,595	General
138	4006	Overtime- Pfestivals		500	500	500	500	500	None
139	4010	Employee Incentives		-	-	-	-	-	None
140	4015	Employee Retirement		42,944	44,232	45,559	46,926	48,334	General Salary
141	4020	Social Security/Medicare		23,875	24,591	25,329	26,089	26,872	General Salary
142	4030	Workers Compensation		7,103	7,813	8,595	9,454	10,400	Inc 10%
143	4040	Employee Insurance		60,403	67,651	74,416	81,858	88,407	Insurance
144	4050	Unemployment Tax		1,890	1,985	2,084	2,188	2,297	Inc 5%
145	4155	Lab Fees		6,000	6,138	6,279	6,424	6,571	General
146	4195	Other Professional Fees		-	-	-	-	-	None
147	4200	Gasoline		6,000	6,138	6,279	6,424	6,571	General
148	4210	Vehicle Mnt		2,000	2,046	2,093	2,141	2,190	General
149	4220	Equipment Repair		3,500	3,500	3,500	3,500	3,500	None
150	4300	Electricity		569,000	605,985	645,374	687,323	731,999	Electricity
151	4310	Communications		12,100	12,705	13,340	14,007	14,708	Inc 5%
152	4320	Water		475	475	475	475	475	None
153	4405	Uniforms		2,800	2,884	2,971	3,060	3,151	General Salary
154	4410	Training and Education		3,000	3,000	3,000	3,000	3,000	None
155	4420	Insurance		21,500	22,575	23,704	24,889	26,133	Inc 5%
156	4433	Chemicals		150,000	155,250	160,684	166,308	172,128	Chemicals
157	4440	Small Tools/Equipment		5,000	5,000	5,000	5,000	5,000	None
158	4460	Membership/Dues		-	-	-	-	-	None
159	4465	Rentals/Leases		1,000	1,000	1,000	1,000	1,000	None
160	4702	Software		-	-	-	-	-	None
161	4480	Other Operating		10,000	10,230	10,465	10,706	10,952	General
162	4485	State Permits		30,000	30,690	31,396	32,118	32,857	General
163	4510	Maintenance Contracts		85,775	87,491	89,240	91,025	92,846	Inc 2%
164	4520	Maintenance and Repairs		215,000	219,945	225,004	230,179	235,473	General
165	NEW	Treatment Plant Operator I/II FY 2019	A		49,085	50,558	52,074	53,637	General Salary
166	NEW	Insurance Treatment Plant Operator I/II FY 2019	A		8,279	9,107	10,018	10,819	Insurance
167	NEW	Treatment Plant Operator II FY 2023	A						General Salary
168	NEW	Insurance Treatment Plant Operator II FY 2023	A						Insurance
169		Total Water Treatment		\$ 1,571,460	\$ 1,699,904	\$ 1,776,056	\$ 1,856,454	\$ 1,939,539	
170									
171		Water Distribution							
172	4000	Salaries		\$ 244,748	\$ 252,090	\$ 259,653	\$ 267,443	\$ 275,466	General Salary
173	4005	Overtime		1,000	1,023	1,047	1,071	1,095	General
174	4010	Employee Incentives		-	-	-	-	-	None
175	4015	Employee Retirement		33,593	34,601	35,639	36,708	37,809	General Salary
176	4020	Social Security/Medicare		18,799	19,363	19,944	20,542	21,158	General Salary
177	4030	Workers Compensation		5,594	6,153	6,769	7,446	8,190	Inc 10%
178	4040	Employee Insurance		53,931	60,403	66,443	73,087	78,934	Insurance
179	4050	Unemployment Tax		1,890	1,985	2,084	2,188	2,297	Inc 5%
180	4155	Lab Fees		30,000	30,000	30,000	30,000	30,000	None
181	4195	Other Professional Fees		-	-	-	-	-	None
182	4200	Gasoline		13,500	13,811	14,128	14,453	14,786	General

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

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test	Year 1	Year 2	Year 3	Year 4	Inflation Factor
				Year	FY 2019	FY 2020	FY 2021	FY 2022	OR Source
183	4210	Vehicle Repair		3,500	3,500	3,500	3,500	3,500	None
184	4220	Equipment Repair		1,500	1,500	1,500	1,500	1,500	None
185	4300	Electricity		215,600	229,614	244,539	260,434	277,362	Electricity
186	4310	Communications		3,060	3,213	3,374	3,542	3,719	Inc 5%
187	4330	Natural Gas		3,000	3,000	3,000	3,000	3,000	None
188	4405	Uniforms		2,000	2,060	2,122	2,185	2,251	General Salary
189	4410	Training and Education		4,500	4,500	4,500	4,500	4,500	None
190	4420	Insurance		19,700	20,685	21,719	22,805	23,945	Inc 5%
191	4433	Chemicals		16,000	16,560	17,140	17,739	18,360	Chemicals
192	4440	Small Tools/Equipment		15,000	15,000	15,000	15,000	15,000	None
193	4465	Rentals/Leases		1,500	1,500	1,500	1,500	1,500	None
194	4480	Other Operating Expenses		9,500	9,719	9,942	10,171	10,405	General
195	4485	State Permits		7,000	7,161	7,326	7,494	7,667	General
196	4510	Maintenance Contracts		407,000	427,350	448,718	471,153	494,711	Inc 5%
197	4520	Maintenance and Repairs		175,000	179,025	183,143	187,355	191,664	General
198	4625	Wholesale Water		-	-	-	-	-	None
199	4630	Water District Payments		525,000	577,500	635,250	698,775	768,653	Inc 10%
200	4635	Water Conservation		35,000	36,750	38,588	40,517	42,543	Inc 5%
201	4640	Water Meters		260,000	265,980	272,098	278,356	284,758	General
202	4660	LCRA Water Purchases		1,209,300	1,209,300	1,287,309	1,312,928	1,323,468	LCRA
203	NEW	Utility Meter Tech I/II FY 2022	A					49,226	General Salary
204	NEW	Insurance Utility Meter Tech I/II FY 2022	A					8,279	Insurance
205	NEW	Wholesale Water (Manville 685)		886,482	886,482	886,482	886,482	886,482	None
206	NEW	Wholesale Water (Manville MUDs)		1,679,931	1,772,327	1,869,805	1,972,644	2,081,140	WH MUD Water
207		Total Water Distribution		\$ 5,882,628	\$ 6,092,154	\$ 6,392,258	\$ 6,654,519	\$ 6,973,369	
258									
259		Total Operations and Maintenance Expenses		\$ 10,110,228	\$ 10,666,068	\$ 11,192,646	\$ 11,693,361	\$ 12,198,749	
260									
261		Capital Outlay							
262		Utility Administration							
263	4700	Equipment		\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	None
264	4702	Software		75,000	75,000	75,000	75,000	75,000	None
265	4710	Buildings		-	-	-	-	-	None
266	4720	Improvements other than buildings		-	-	-	-	-	None
267	4735	CCN - Cert of Conv & Necessity		-	-	-	-	-	None
268		Total Utility Administration		\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	None
269									
270		Utility Maintenance							
271	4700	Equipment		\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	None
272	4720	Improvements O/T Buildings		-	-	-	-	-	None
273		Total Utility Maintenance		\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	\$ 78,500	
274									
275		Water Treatment							
276	4700	Equipment		\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	None

City of Pflugerville
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
277	4710	Buildings		-	-	-	-	-	None
278	4720	Improvements O/T Buildings		-	-	-	-	-	None
279		Total Water Treatment		\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	
280									
281		Water Distribution							
282	4700	Equipment		\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	None
283	4720	Improvements o/t buildings		500,000	500,000	500,000	500,000	500,000	None
284		Total Water Distribution		\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	\$ 525,000	
285									
286		Wastewater Collection							
287	4702	Software		\$ -	\$ -	\$ -	\$ -	\$ -	None
288	4710	Buildings		-	-	-	-	-	None
289	4720	Improvements o/t Buildings		-	-	-	-	-	None
290		Total Wastewater Collection		\$ -	\$ -	\$ -	\$ -	\$ -	
291									
292		Wastewater Treatment							
293	4700	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	None
294	4710	Buildings		-	-	-	-	-	None
295	4720	Improvements o/t Buildings		-	-	-	-	-	None
296		Total Wastewater Treatment		\$ -	\$ -	\$ -	\$ -	\$ -	
297									
298		Total Capital Outlay		\$ 706,500	\$ 706,500	\$ 706,500	\$ 706,500	\$ 706,500	
299									
300		Debt Service							
301		Water							
302	4800	Debt Service Interest - Existing		\$ 2,146,247	\$ 2,082,125	\$ 2,020,562	\$ 1,941,253	\$ 1,864,827	Schedule 3
303	4810	Debt Service Principal - Existing		1,671,723	1,760,613	1,822,698	1,910,658	1,849,074	Schedule 3
304	4815	Debt Service Fees		-	-	-	-	-	General
305	4820	Bond Issuance Cost		-	-	-	-	-	General
306	4800	Debt Service Interest - Proposed		-	-	302,360	427,860	511,841	Schedule 4
307	4810	Debt Service Principal - Proposed		-	-	109,636	161,940	202,433	Schedule 4
308		Total Water		\$ 3,817,970	\$ 3,842,738	\$ 4,255,256	\$ 4,441,711	\$ 4,428,175	
309									
331		Total Debt Service		\$ 3,817,970	\$ 3,842,738	\$ 4,255,256	\$ 4,441,711	\$ 4,428,175	
332									
333		Miscellaneous and Non-Recurring Expenses							
334		Contributions to Operating Reserve - Water		\$ -	\$ -	\$ -	\$ -	\$ -	Schedule 6
335		Contributions to Water Capital Reserve		-	-	-	-	-	Schedule 6
336		Contributions to Wastewater Capital Reserve		-	-	-	-	-	
337		Contributions to Operating Reserve - WW		-	-	-	-	-	
338		Debt Service Funding from Water Impact Fee		-	(2,000,000)	(2,000,000)	(2,000,000)	(2,000,000)	Schedule 6
339		Debt Service Funding from WW Impact Fee		-	-	-	-	-	
340		Total Miscellaneous and Non-Recurring Expenses		\$ -	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	\$ (2,000,000)	
341									
342		Revenue Requirement		\$ 14,554,698	\$ 13,135,306	\$ 14,074,402	\$ 14,761,571	\$ 15,253,424	

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 ⁽¹⁾

Line No.	Day of Month	January	February	March	April	May	June	July	August	September	October	November	December
1	1	4,983,734	4,680,272	6,045,096	6,211,144	5,551,160	5,925,312	7,745,088	9,576,528	6,014,288	6,550,648	5,880,256	5,793,104
2	2	4,795,279	4,776,000	6,626,000	6,392,000	5,928,000	6,640,000	8,903,000	10,200,000	6,401,000	6,544,000	7,319,000	5,464,000
3	3	4,649,000	4,411,830	6,396,231	6,236,482	6,133,430	6,926,975	9,086,365	9,550,618	7,312,391	6,774,967	7,199,018	5,385,397
4	4	4,959,047	4,447,199	5,510,823	6,483,203	6,936,530	6,711,745	8,300,226	7,451,489	7,234,414	6,140,024	6,359,479	4,877,298
5	5	5,080,126	4,744,971	5,466,165	7,140,697	6,815,022	6,069,789	9,015,902	9,382,694	6,882,999	6,973,444	4,764,684	5,177,070
6	6	4,594,441	6,270,595	5,460,142	6,857,116	7,074,342	5,162,136	10,260,674	9,519,336	7,604,466	8,374,828	5,505,641	4,945,308
7	7	4,387,964	4,950,606	5,267,026	7,070,244	7,785,178	6,540,068	9,552,424	9,232,062	8,173,106	8,275,720	6,017,418	5,275,754
8	8	4,909,362	4,975,305	5,773,000	6,948,696	8,100,844	7,444,674	9,913,036	6,191,062	8,280,320	7,431,546	4,941,878	4,645,316
9	9	5,181,708	4,755,144	5,776,740	6,562,492	6,919,848	7,028,404	10,239,400	6,249,708	7,352,586	8,065,792	5,578,436	4,701,990
10	10	4,476,982	4,939,208	5,715,004	6,224,000	6,959,572	7,460,760	10,160,592	7,914,452	7,926,180	7,474,072	5,710,192	5,072,604
11	11	4,860,002	5,303,034	5,632,096	5,897,324	8,245,728	7,539,068	9,474,528	8,123,216	8,407,820	7,499,912	5,265,692	4,793,074
12	12	4,878,140	4,969,554	5,228,396	5,216,308	6,424,796	8,212,248	10,040,624	7,601,624	7,079,176	8,074,312	5,100,348	5,001,192
13	13	4,727,844	5,228,248	5,108,136	5,442,020	6,770,124	6,959,580	11,030,616	8,536,696	7,982,232	8,421,556	5,281,464	4,926,532
14	14	4,742,910	4,709,688	5,161,752	5,602,156	7,544,148	7,851,884	10,891,760	9,546,212	8,953,180	8,061,000	6,118,888	4,890,308
15	15	4,691,468	4,262,548	5,755,220	6,196,936	7,878,900	9,333,096	9,500,536	8,306,948	9,060,544	6,773,452	5,591,180	5,073,328
16	16	4,386,884	5,030,476	5,926,608	6,426,552	7,330,776	8,948,248	9,571,544	8,939,764	7,585,632	7,203,084	5,783,204	5,075,700
17	17	4,188,804	4,710,000	5,631,168	6,406,160	7,025,168	8,747,464	7,764,616	9,943,904	8,696,744	8,053,216	6,162,816	5,061,832
18	18	4,533,832	4,307,580	5,965,448	5,837,024	6,757,936	9,553,408	7,609,792	10,052,792	8,860,456	6,972,632	6,015,304	4,750,792
19	19	4,253,276	5,199,828	6,432,928	6,461,432	7,322,456	9,940,312	8,730,832	9,181,528	7,063,352	8,234,600	5,762,416	5,476,048
20	20	4,065,572	4,654,384	7,423,872	6,991,864	6,379,576	8,099,400	10,365,968	9,992,952	7,760,248	8,442,008	5,913,376	5,355,704
21	21	4,642,928	5,434,688	6,158,432	6,820,576	5,957,368	8,869,712	10,220,816	10,033,848	9,019,840	7,673,512	5,834,792	4,867,992
22	22	4,428,008	4,261,804	6,879,088	7,401,616	5,390,264	10,382,696	8,893,568	8,288,328	8,215,296	7,721,352	5,700,328	4,847,216
23	23	4,567,264	4,936,672	7,677,880	6,616,832	5,005,712	10,444,696	10,510,072	10,476,984	7,873,856	8,173,824	5,358,176	4,989,836
24	24	4,423,840	4,953,664	6,932,888	7,358,312	5,259,216	9,192,624	10,135,536	8,582,216	8,730,360	7,909,064	5,299,720	5,042,672
25	25	4,674,568	5,823,000	5,750,440	6,206,120	6,200,304	8,191,032	7,233,600	7,392,920	8,171,944	7,027,688	5,006,000	4,797,784
26	26	4,870,608	5,764,656	6,583,040	5,943,648	6,420,040	6,813,912	7,719,832	6,506,568	7,039,448	8,016,416	5,004,928	4,427,932
27	27	4,811,876	5,817,000	6,540,760	6,707,592	6,779,728	5,654,688	9,804,352	5,601,920	6,498,320	7,496,928	5,321,192	4,990,600
28	28	4,276,428	5,644,120	6,227,200	5,925,200	6,893,312	6,529,352	10,171,528	5,195,552	6,693,288	7,746,176	5,563,784	4,985,496
29	29	4,657,596		6,575,552	5,558,016	5,682,144	7,391,064	9,950,104	5,093,192	6,107,424	7,533,584	4,976,088	5,266,504
30	30	4,870,980		5,953,840	5,424,496	5,111,184	7,961,768	11,199,084	5,561,760	6,210,512	7,798,128	5,890,640	3,954,248
31	31	4,628,272		6,449,744		5,507,056		10,793,656	6,422,504		7,721,624		4,187,248
32													
33	Total	144,198,743	139,962,074	188,030,715	190,566,258	204,089,862	232,526,115	294,789,671	254,649,377	229,191,422	235,159,109	170,226,338	154,099,879
34	Avg	4,651,572	4,998,646	6,065,507	6,352,209	6,583,544	7,750,871	9,509,344	8,214,496	7,639,714	7,585,778	5,674,211	4,970,964
35	Max	5,181,708	6,270,595	7,677,880	7,401,616	8,245,728	10,444,696	11,199,084	10,476,984	9,060,544	8,442,008	7,319,000	5,793,104
36	Min	4,065,572	4,261,804	5,108,136	5,216,308	5,005,712	5,162,136	7,233,600	5,093,192	6,014,288	6,140,024	4,764,684	3,954,248
37													
38			Peak Day	11,199,084	(July 30, 2017)								
39			Average Day	6,678,054									
40			Peaking Ratio	1.68	Peak Day / Average Day								

Notes:

- ⁽¹⁾ Water production in gallons for a "normal" period
- Does not include water purchased from wholesale providers (e.g., Manville WSC)
- Data shown is for FY 2017

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1) Description	Allocation Basis	Year 1 FY 2019				Year 2 FY 2020			
			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	3,000	-	-	3,000	3,000	-	-	3,000
7	3120 Tap Fees	Base	5,000	-	-	5,000	5,000	-	-	5,000
8	3125 Fire Hydrant Testing Fee	Base	7,000	-	-	7,000	7,000	-	-	7,000
9	3700 Service Fees	Base	65,000	-	-	65,000	65,000	-	-	65,000
10	3710 Interest Income	Base	-	-	-	-	-	-	-	-
11	3720 Miscellaneous Income	Base	-	-	-	-	-	-	-	-
12	3721 Cash Long Short	Base	-	-	-	-	-	-	-	-
13	3729 Insurance Claim Revenue	Base	-	-	-	-	-	-	-	-
14	3850 Sale of Fixed Assets	Base	-	-	-	-	-	-	-	-
15	Total Water Operating Revenue		\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ 80,000
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 (IF 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	\$ 416,020	\$ 95,683	\$ 12,821	\$ 524,524	\$ 426,033	\$ 101,721	\$ 12,506	\$ 540,260
52	4005 Overtime	RR Composite	198	46	6	250	197	47	6	250
53	4006 Overtime- Pfestivals	RR Composite	238	55	7	300	237	56	7	300
54	4010 Employee Incentives	RR Composite	714	164	22	900	710	169	21	900
55	4015 Employee Retirement	RR Composite	51,768	11,906	1,595	65,270	53,014	12,658	1,556	67,228
56	4020 Social Security/Medicare	RR Composite	29,720	6,835	916	37,471	30,435	7,267	893	38,595
57	4030 Workers Compensation	RR Composite	1,348	310	42	1,699	1,474	352	43	1,869
58	4040 Employee Insurance	RR Composite	60,364	13,883	1,860	76,108	66,018	15,763	1,938	83,719
59	4050 Unemployment Tax	RR Composite	2,161	497	67	2,724	2,256	539	66	2,860
60	4085 Merit Increases	RR Composite	-	-	-	-	-	-	-	-
61	4110 Legal Fees	RR Composite	1,983	456	61	2,500	1,971	471	58	2,500
62	4195 Other Professional Fees	RR Composite	158,628	36,484	4,889	200,000	157,714	37,656	4,630	200,000
63	4200 Gasoline	RR Composite	2,489	572	77	3,138	2,531	604	74	3,210
64	4210 Vehicle Maintenance/Repair	RR Composite	1,420	327	44	1,790	1,444	345	42	1,831
65	4260 Franchise Fee Water	RR Composite	485,189	111,591	14,952	611,732	507,679	121,215	14,903	643,797
66	4260 Franchise Fee Wastewater	RR Composite	-	-	-	-	-	-	-	-
67	4300 Electricity	RR Composite	6,800	1,564	210	8,573	7,200	1,719	211	9,131
68	4310 Communications	RR Composite	8,411	1,935	259	10,605	8,781	2,097	258	11,135
69	4400 Postage	RR Composite	33,708	7,753	1,039	42,500	33,514	8,002	984	42,500
70	4405 Uniforms	RR Composite	911	209	28	1,148	933	223	27	1,183
71	4410 Travel & Training	RR Composite	8,941	2,056	276	11,273	8,889	2,122	261	11,273
72	4420 Insurance	RR Composite	3,331	766	103	4,200	3,478	830	102	4,410
73	4430 Office Supplies	RR Composite	3,966	912	122	5,000	3,943	941	116	5,000
74	4440 Small Tools	RR Composite	22,099	5,083	681	27,863	21,972	5,246	645	27,863
75	4450 Advertising	RR Composite	-	-	-	-	-	-	-	-
76	4460 Membership/Dues	RR Composite	3,163	727	97	3,988	3,144	751	92	3,988
77	4465 Rentals/Leases	RR Composite	3,246	746	100	4,092	3,301	788	97	4,186

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2019				Year 2 FY 2020			
				Base	Extra	Customer	Total	Base	Extra	Customer	Total
78		4470 Publications/Software	RR Composite	595	137	18	750	591	141	17	750
79		4480 Other Operating	RR Composite	17,602	4,048	542	22,193	19,250	4,596	565	24,412
80		4482 Bad Debt Expense	RR Composite	-	-	-	-	-	-	-	-
81		4510 Maintenance Contracts	RR Composite	53,724	12,356	1,656	67,735	55,017	13,136	1,615	69,767
82		4520 Maintenance & Repairs	RR Composite	24,341	5,598	750	30,690	24,758	5,911	727	31,396
83		4600 Emergency Management	RR Composite	-	-	-	-	-	-	-	-
84		4636 Manville Contract	RR Composite	5,552	1,277	171	7,000	5,520	1,318	162	7,000
85		4645 Transfer	RR Composite	297,427	68,407	9,166	375,000	295,714	70,606	8,681	375,000
86		NEW Facilities Maintenance Tech FY 2019	RR Composite	14,528	3,341	448	18,317	14,878	3,552	437	18,867
87		NEW Insurance Facilities Maintenance Tech FY 2019	RR Composite	3,283	755	101	4,140	3,591	857	105	4,553
88		NEW Maintenance Superintendent	RR Composite	-	-	-	-	-	-	-	-
89		NEW Insurance Maintenance Superintendent	RR Composite	-	-	-	-	-	-	-	-
90		Total Utility Administration		\$ 1,723,865	\$ 396,481	\$ 53,125	\$ 2,173,472	\$ 1,766,186	\$ 421,700	\$ 51,845	\$ 2,239,731
91											
92		Utility Maintenance									
93		4000 Salaries	Base-Extra	\$ 194,444	\$ 131,638	\$ -	\$ 326,083	\$ 200,278	\$ 135,588	\$ -	\$ 335,865
94		4005 Overtime	Base-Extra	14,908	10,092	-	25,000	14,908	10,092	-	25,000
95		4006 Overtime- Pfestivals	Base	1,000	-	-	1,000	1,000	-	-	1,000
96		4010 Employee Incentives	Base-Extra	537	363	-	900	537	363	-	900
97		4015 Employee Retirement	Base-Extra	28,839	19,524	-	48,363	29,704	20,110	-	49,814
98		4020 Social Security/Medicare	Base-Extra	16,139	10,926	-	27,065	16,623	11,254	-	27,877
99		4030 Workers Compensation	Base-Extra	4,677	3,166	-	7,844	5,145	3,483	-	8,628
100		4040 Employee Insurance	Base-Extra	48,985	33,163	-	82,148	53,884	36,479	-	90,363
101		4050 Unemployment Tax	Base-Extra	1,437	973	-	2,410	1,509	1,021	-	2,530
102		4200 Gasoline	Base	19,181	-	-	19,181	19,622	-	-	19,622
103		4210 Vehicle Repair	Base	7,673	-	-	7,673	7,849	-	-	7,849
104		4220 Equipment Repair	Base-Extra	6,100	4,130	-	10,230	6,240	4,225	-	10,465
105		4310 Communications	Base	1,680	-	-	1,680	1,764	-	-	1,764
106		4405 Uniforms	Base	3,274	-	-	3,274	3,349	-	-	3,349
107		4410 Training and Education	Base	5,000	-	-	5,000	5,000	-	-	5,000
108		4420 Insurance	Base-Extra	6,574	4,451	-	11,025	6,903	4,673	-	11,576
109		4433 Chemicals	Base	500	-	-	500	500	-	-	500
110		4440 Small Tools/Equipment	Base	18,750	-	-	18,750	18,750	-	-	18,750
111		4460 Memberships/Dues	Base	-	-	-	-	-	-	-	-
112		4465 Rentals/Leases	Base	1,023	-	-	1,023	1,047	-	-	1,047
113		4480 Other Operating Expenses	Base	12,276	-	-	12,276	12,558	-	-	12,558
114		4520 Maintenance & Repairs	Base-Extra	1,830	1,239	-	3,069	1,872	1,267	-	3,140
115		NEW Utility System Worker I/II FY 2019	Base-Extra	14,635	9,908	-	24,543	15,074	10,205	-	25,279
116		NEW Insurance Utility System Worker I/II FY 2019	Base-Extra	2,468	1,671	-	4,140	2,715	1,838	-	4,553
117		NEW Utility System Worker I/II FY 2019	Base-Extra	14,635	9,908	-	24,543	15,074	10,205	-	25,279
118		NEW Insurance Utility System Worker I/II FY 2019	Base-Extra	2,468	1,671	-	4,140	2,715	1,838	-	4,553
119		NEW Maintenance Tech I/II FY 2019	Base-Extra	14,635	9,908	-	24,543	15,074	10,205	-	25,279
120		NEW Insurance Maintenance Tech I/II FY 2019	Base-Extra	2,468	1,671	-	4,140	2,715	1,838	-	4,553
121		NEW Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	14,677	9,937	-	24,614
122		NEW Insurance Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	2,468	1,671	-	4,140
123		NEW Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	14,677	9,937	-	24,614
124		NEW Insurance Maintenance Tech I/II FY 2020	Base-Extra	-	-	-	-	2,468	1,671	-	4,140
125		NEW Utility System Worker I/II FY 2021	Base-Extra	-	-	-	-	-	-	-	-
126		NEW Insurance Utility System Worker I/II FY 2021	Base-Extra	-	-	-	-	-	-	-	-
127		NEW Utility System Worker I/II FY 2021	Base-Extra	-	-	-	-	-	-	-	-
128		NEW Insurance Utility System Worker I/II FY 2021	Base-Extra	-	-	-	-	-	-	-	-
129		NEW Utility System Worker I/II FY 2023	Base-Extra	-	-	-	-	-	-	-	-
130		NEW Insurance Utility System Worker I/II FY 2023	Base-Extra	-	-	-	-	-	-	-	-
131		NEW Maintenance Tech I/II FY 2023	Base-Extra	-	-	-	-	-	-	-	-

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Allocation Basis	Year 1 FY 2019				Year 2 FY 2020				
			Base	Extra	Customer	Total	Base	Extra	Customer	Total	
132	NEW Insurance Maintenance Tech I/II FY 2023	Base-Extra	-	-	-	-	-	-	-	-	-
133	Total Utility Maintenance		\$ 446,136	\$ 254,402	\$ -	\$ 700,538	\$ 496,700	\$ 287,901	\$ -	\$ -	\$ 784,601
134											
135	Water Treatment										
136	4000 Salaries	Base-Extra	\$ 171,418	\$ 116,050	\$ -	\$ 287,468	\$ 176,561	\$ 119,531	\$ -	\$ -	\$ 296,092
137	4005 Overtime	Base-Extra	19,826	13,422	-	33,248	20,282	13,731	-	-	34,012
138	4006 Overtime- Pfestivals	Base	500	-	-	500	500	-	-	-	500
139	4010 Employee Incentives	Base-Extra	-	-	-	-	-	-	-	-	-
140	4015 Employee Retirement	Base-Extra	26,376	17,856	-	44,232	27,167	18,392	-	-	45,559
141	4020 Social Security/Medicare	Base-Extra	14,664	9,927	-	24,591	15,104	10,225	-	-	25,329
142	4030 Workers Compensation	Base-Extra	4,659	3,154	-	7,813	5,125	3,470	-	-	8,595
143	4040 Employee Insurance	Base-Extra	40,341	27,311	-	67,651	44,375	30,042	-	-	74,416
144	4050 Unemployment Tax	Base-Extra	1,183	801	-	1,985	1,243	841	-	-	2,084
145	4155 Lab Fees	Base	6,138	-	-	6,138	6,279	-	-	-	6,279
146	4195 Other Professional Fees	Base-Extra	-	-	-	-	-	-	-	-	-
147	4200 Gasoline	Base	6,138	-	-	6,138	6,279	-	-	-	6,279
148	4210 Vehicle Mnt	Base	2,046	-	-	2,046	2,093	-	-	-	2,093
149	4220 Equipment Repair	Base-Extra	2,087	1,413	-	3,500	2,087	1,413	-	-	3,500
150	4300 Electricity	Base	605,985	-	-	605,985	645,374	-	-	-	645,374
151	4310 Communications	Base	12,705	-	-	12,705	13,340	-	-	-	13,340
152	4320 Water	Base	475	-	-	475	475	-	-	-	475
153	4405 Uniforms	Base	2,884	-	-	2,884	2,971	-	-	-	2,971
154	4410 Training and Education	Base	3,000	-	-	3,000	3,000	-	-	-	3,000
155	4420 Insurance	Base	22,575	-	-	22,575	23,704	-	-	-	23,704
156	4433 Chemicals	Base	155,250	-	-	155,250	160,684	-	-	-	160,684
157	4440 Small Tools/Equipment	Base	5,000	-	-	5,000	5,000	-	-	-	5,000
158	4460 Membership/Dues	Base	-	-	-	-	-	-	-	-	-
159	4465 Rentals/Leases	Base	1,000	-	-	1,000	1,000	-	-	-	1,000
160	4702 Software	Base	-	-	-	-	-	-	-	-	-
161	4480 Other Operating	Base	10,230	-	-	10,230	10,465	-	-	-	10,465
162	4485 State Permits	Base	30,690	-	-	30,690	31,396	-	-	-	31,396
163	4510 Maintenance Contracts	Base-Extra	52,171	35,320	-	87,491	53,214	36,026	-	-	89,240
164	4520 Maintenance and Repairs	Base-Extra	131,154	88,791	-	219,945	134,171	90,833	-	-	225,004
165	NEW Treatment Plant Operator I/II FY 2019	Base-Extra	29,270	19,815	-	49,085	30,148	20,410	-	-	50,558
166	NEW Insurance Treatment Plant Operator I/II FY 2019	Base-Extra	4,937	3,342	-	8,279	5,430	3,676	-	-	9,107
167	NEW Treatment Plant Operator II FY 2023	Base-Extra	-	-	-	-	-	-	-	-	-
168	NEW Insurance Treatment Plant Operator II FY 2023	Base-Extra	-	-	-	-	-	-	-	-	-
169	Total Water Treatment		\$ 1,362,701	\$ 337,203	\$ -	\$ 1,699,904	\$ 1,427,465	\$ 348,590	\$ -	\$ -	\$ 1,776,056
170											
171	Water Distribution										
172	4000 Salaries	Base-Extra	\$ 150,322	\$ 101,768	\$ -	\$ 252,090	\$ 154,832	\$ 104,821	\$ -	\$ -	\$ 259,653
173	4005 Overtime	Base	1,023	-	-	1,023	1,047	-	-	-	1,047
174	4010 Employee Incentives	Base-Extra	-	-	-	-	-	-	-	-	-
175	4015 Employee Retirement	Base-Extra	20,633	13,968	-	34,601	21,252	14,387	-	-	35,639
176	4020 Social Security/Medicare	Base-Extra	11,546	7,817	-	19,363	11,893	8,051	-	-	19,944
177	4030 Workers Compensation	Base-Extra	3,669	2,484	-	6,153	4,036	2,733	-	-	6,769
178	4040 Employee Insurance	Base-Extra	36,018	24,384	-	60,403	39,620	26,823	-	-	66,443
179	4050 Unemployment Tax	Base-Extra	1,183	801	-	1,985	1,243	841	-	-	2,084
180	4155 Lab Fees	Base	30,000	-	-	30,000	30,000	-	-	-	30,000
181	4195 Other Professional Fees	Base-Extra	-	-	-	-	-	-	-	-	-
182	4200 Gasoline	Base	13,811	-	-	13,811	14,128	-	-	-	14,128
183	4210 Vehicle Repair	Base	3,500	-	-	3,500	3,500	-	-	-	3,500
184	4220 Equipment Repair	Base-Extra	894	606	-	1,500	894	606	-	-	1,500
185	4300 Electricity	Base	229,614	-	-	229,614	244,539	-	-	-	244,539

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2019				Year 2 FY 2020			
				Base	Extra	Customer	Total	Base	Extra	Customer	Total
186	4310	Communications	Base	3,213	-	-	3,213	3,374	-	-	3,374
187	4330	Natural Gas	Base	3,000	-	-	3,000	3,000	-	-	3,000
188	4405	Uniforms	Base	2,060	-	-	2,060	2,122	-	-	2,122
189	4410	Training and Education	Base	4,500	-	-	4,500	4,500	-	-	4,500
190	4420	Insurance	Base	20,685	-	-	20,685	21,719	-	-	21,719
191	4433	Chemicals	Base	16,560	-	-	16,560	17,140	-	-	17,140
192	4440	Small Tools/Equipment	Base	15,000	-	-	15,000	15,000	-	-	15,000
193	4465	Rentals/Leases	Base	1,500	-	-	1,500	1,500	-	-	1,500
194	4480	Other Operating Expenses	Base	9,719	-	-	9,719	9,942	-	-	9,942
195	4485	State Permits	Base	7,161	-	-	7,161	7,326	-	-	7,326
196	4510	Maintenance Contracts	Base-Extra	254,830	172,520	-	427,350	267,572	181,146	-	448,718
197	4520	Maintenance and Repairs	Base-Extra	106,753	72,272	-	179,025	109,209	73,934	-	183,143
198	4625	Wholesale Water	Base	-	-	-	-	-	-	-	-
199	4630	Water District Payments	Base	577,500	-	-	577,500	635,250	-	-	635,250
200	4635	Water Conservation	Base	36,750	-	-	36,750	38,588	-	-	38,588
201	4640	Water Meters	Customer	-	-	265,980	265,980	-	-	272,098	272,098
202	4660	LCRA Water Purchases	Base	1,209,300	-	-	1,209,300	1,287,309	-	-	1,287,309
203	NEW	Utility Meter Tech I/II FY 2022	Base-Extra	-	-	-	-	-	-	-	-
204	NEW	Insurance Utility Meter Tech I/II FY 2022	Base-Extra	-	-	-	-	-	-	-	-
205	NEW	Wholesale Water (Manville 685)	Base	886,482	-	-	886,482	886,482	-	-	886,482
206	NEW	Wholesale Water (Manville MUDs)	Base	1,772,327	-	-	1,772,327	1,869,805	-	-	1,869,805
207		Total Water Distribution		\$ 5,429,555	\$ 396,620	\$ 265,980	\$ 6,092,154	\$ 5,706,819	\$ 413,341	\$ 272,098	\$ 6,392,258
258											
259		Total Operations and Maintenance Expenses		\$ 8,962,257	\$ 1,384,706	\$ 319,105	\$ 10,666,068	\$ 9,397,171	\$ 1,471,532	\$ 323,943	\$ 11,192,646
260											
261		Capital Outlay									
262		Utility Administration									
263	4700	Equipment	RR Composite	\$ 3,966	\$ 912	\$ 122	\$ 5,000	\$ 3,943	\$ 941	\$ 116	\$ 5,000
264	4702	Software	RR Composite	59,485	13,681	1,833	75,000	59,143	14,121	1,736	75,000
265	4710	Buildings	RR Composite	-	-	-	-	-	-	-	-
266	4720	Improvements other than buildings	RR Composite	-	-	-	-	-	-	-	-
267	4735	CCN - Cert of Conv & Necessity	RR Composite	-	-	-	-	-	-	-	-
268		Total Utility Administration		\$ 63,451	\$ 14,593	\$ 1,955	\$ 80,000	\$ 63,086	\$ 15,063	\$ 1,852	\$ 80,000
269											
270		Utility Maintenance									
271	4700	Equipment	Base-Extra	\$ 46,810	\$ 31,690	\$ -	\$ 78,500	\$ 46,810	\$ 31,690	\$ -	\$ 78,500
273		Total Utility Maintenance		\$ 46,810	\$ 31,690	\$ -	\$ 78,500	\$ 46,810	\$ 31,690	\$ -	\$ 78,500
274											
275		Water Treatment									
276	4700	Equipment	Base-Extra	\$ 13,715	\$ 9,285	\$ -	\$ 23,000	\$ 13,715	\$ 9,285	\$ -	\$ 23,000
277	4710	Buildings	Base-Extra	-	-	-	-	-	-	-	-
278	4720	Improvements O/T Buildings	Base-Extra	-	-	-	-	-	-	-	-
279		Total Water Treatment		\$ 13,715	\$ 9,285	\$ -	\$ 23,000	\$ 13,715	\$ 9,285	\$ -	\$ 23,000
280											
281		Water Distribution									
282	4700	Equipment	Base-Extra	\$ 14,908	\$ 10,092	\$ -	\$ 25,000	\$ 14,908	\$ 10,092	\$ -	\$ 25,000
283	4720	Improvements o/t buildings	Base-Extra	298,152	201,848	-	500,000	298,152	201,848	-	500,000
284		Total Water Distribution		\$ 313,059	\$ 211,941	\$ -	\$ 525,000	\$ 313,059	\$ 211,941	\$ -	\$ 525,000
297											
298		Total Capital Outlay		\$ 437,035	\$ 267,509	\$ 1,955	\$ 706,500	\$ 436,670	\$ 267,978	\$ 1,852	\$ 706,500
299											
300		Debt Service									
301		Water									

City of Pflugerville
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Allocation Basis	Year 1 FY 2019				Year 2 FY 2020			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
302	4800 Debt Service Interest - Existing	Base-Extra	\$ 1,241,578	\$ 840,546	\$ -	\$ 2,082,125	\$ 1,204,868	\$ 815,694	\$ -	\$ 2,020,562
303	4810 Debt Service Principal - Existing	Base-Extra	1,049,860	710,753	-	1,760,613	1,086,882	735,817	-	1,822,698
304	4815 Debt Service Fees	Base-Extra	-	-	-	-	-	-	-	-
305	4820 Bond Issuance Cost	Base-Extra	-	-	-	-	-	-	-	-
306	4800 Debt Service Interest - Proposed	Base-Extra	-	-	-	-	180,298	122,062	-	302,360
307	4810 Debt Service Principal - Proposed	Base-Extra	-	-	-	-	65,376	44,260	-	109,636
308	Total Water		\$ 2,291,438	\$ 1,551,300	\$ -	\$ 3,842,738	\$ 2,537,425	\$ 1,717,832	\$ -	\$ 4,255,256
330										
331	Total Debt Service		\$ 2,291,438	\$ 1,551,300	\$ -	\$ 3,842,738	\$ 2,537,425	\$ 1,717,832	\$ -	\$ 4,255,256
332										
333	Miscellaneous and Non-Recurring Expenses									
334	Contributions to Operating Reserve - Water	RR Composite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	Contributions to Water Capital Reserve	RR Composite	-	-	-	-	-	-	-	-
336	Contributions to Wastewater Capital Reserve	RR Composite	-	-	-	-	-	-	-	-
337	Contributions to Operating Reserve - WW	RR Composite	-	-	-	-	-	-	-	-
338	Debt Service Funding from Water Impact Fee	Base-Extra	(1,192,607)	(807,393)	-	(2,000,000)	(1,192,607)	(807,393)	-	(2,000,000)
339	Debt Service Funding from WW Impact Fee	Base-Extra	-	-	-	-	-	-	-	-
340	Total Miscellaneous and Non-Recurring Expenses		\$ (1,192,607)	\$ (807,393)	\$ -	\$ (2,000,000)	\$ (1,192,607)	\$ (807,393)	\$ -	\$ (2,000,000)
341										
342	Revenue Requirement		\$ 10,418,123	\$ 2,396,122	\$ 321,061	\$ 13,135,306	\$ 11,098,658	\$ 2,649,950	\$ 325,795	\$ 14,074,402

Notes:

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

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Year 3 FY 2021				Year 4 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
1	Revenues								
2	Water Operating Revenue								
3	3100 Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	3101 Wholesale Water - Manville	-	-	-	-	-	-	-	-
5	3102 Wholesale Water - Windermere	-	-	-	-	-	-	-	-
6	3105 Parts/Taxable	3,000	-	-	3,000	3,000	-	-	3,000
7	3120 Tap Fees	5,000	-	-	5,000	5,000	-	-	5,000
8	3125 Fire Hydrant Testing Fee	7,000	-	-	7,000	7,000	-	-	7,000
9	3700 Service Fees	65,000	-	-	65,000	65,000	-	-	65,000
10	3710 Interest Income	-	-	-	-	-	-	-	-
11	3720 Miscellaneous Income	-	-	-	-	-	-	-	-
12	3721 Cash Long Short	-	-	-	-	-	-	-	-
13	3729 Insurance Claim Revenue	-	-	-	-	-	-	-	-
14	3850 Sale of Fixed Assets	-	-	-	-	-	-	-	-
15	Total Water Operating Revenue	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ 80,000	\$ -	\$ -	\$ 80,000
16									
17	Water Other Revenue								
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 (IF funding)	-	-	-	-	-	-	-	-
23	3883 Contribution From Other Fund	-	-	-	-	-	-	-	-
24	Total Water Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
48									
49	Operations and Maintenance Expenses								
50	Utility Administration								
51	4000 Salaries	\$ 438,111	\$ 105,836	\$ 12,520	\$ 556,467	\$ 452,292	\$ 108,111	\$ 12,759	\$ 573,161
52	4005 Overtime	197	48	6	250	197	47	6	250
53	4006 Overtime- Pfestivals	236	57	7	300	237	57	7	300
54	4010 Employee Incentives	709	171	20	900	710	170	20	900
55	4015 Employee Retirement	54,517	13,170	1,558	69,245	56,282	13,453	1,588	71,322
56	4020 Social Security/Medicare	31,298	7,561	894	39,753	32,311	7,723	911	40,945
57	4030 Workers Compensation	1,618	391	46	2,056	1,784	427	50	2,261
58	4040 Employee Insurance	72,504	17,515	2,072	92,091	78,484	18,760	2,214	99,458
59	4050 Unemployment Tax	2,365	571	68	3,003	2,489	595	70	3,154
60	4085 Merit Increases	-	-	-	-	-	-	-	-
61	4110 Legal Fees	1,968	475	56	2,500	1,973	472	56	2,500
62	4195 Other Professional Fees	157,462	38,039	4,500	200,000	157,824	37,724	4,452	200,000
63	4200 Gasoline	2,586	625	74	3,284	2,651	634	75	3,360
64	4210 Vehicle Maintenance/Repair	1,475	356	42	1,874	1,512	362	43	1,917
65	4260 Franchise Fee Water	533,783	128,948	15,254	677,985	563,172	134,614	15,887	713,673
66	4260 Franchise Fee Wastewater	-	-	-	-	-	-	-	-
67	4300 Electricity	7,656	1,849	219	9,724	8,172	1,953	231	10,356
68	4310 Communications	9,205	2,224	263	11,692	9,688	2,316	273	12,277
69	4400 Postage	33,461	8,083	956	42,500	33,538	8,016	946	42,500
70	4405 Uniforms	959	232	27	1,218	990	237	28	1,255
71	4410 Travel & Training	8,875	2,144	254	11,273	8,895	2,126	251	11,273
72	4420 Insurance	3,646	881	104	4,631	3,837	917	108	4,862
73	4430 Office Supplies	3,937	951	112	5,000	3,946	943	111	5,000
74	4440 Small Tools	21,936	5,299	627	27,863	21,987	5,255	620	27,863
75	4450 Advertising	-	-	-	-	-	-	-	-
76	4460 Membership/Dues	3,139	758	90	3,988	3,147	752	89	3,988
77	4465 Rentals/Leases	3,372	814	96	4,282	3,457	826	98	4,381

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 3 FY 2021				Year 4 FY 2022			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
78	4470	Publications/Software	590	143	17	750	592	141	17	750
79	4480	Other Operating	21,142	5,107	604	26,853	23,309	5,572	658	29,538
80	4482	Bad Debt Expense	-	-	-	-	-	-	-	-
81	4510	Maintenance Contracts	56,576	13,667	1,617	71,860	58,408	13,961	1,648	74,016
82	4520	Maintenance & Repairs	25,287	6,109	723	32,118	25,928	6,197	731	32,857
83	4600	Emergency Management	-	-	-	-	-	-	-	-
84	4636	Manville Contract	5,511	1,331	157	7,000	5,524	1,320	156	7,000
85	4645	Transfer	295,240	71,322	8,437	375,000	295,919	70,733	8,348	375,000
86	NEW	Facilities Maintenance Tech FY 2019	15,299	3,696	437	19,433	15,795	3,775	446	20,015
87	NEW	Insurance Facilities Maintenance Tech FY 2019	3,943	953	113	5,009	4,269	1,020	120	5,409
88	NEW	Maintenance Superintendent	-	-	-	-	-	-	-	-
89	NEW	Insurance Maintenance Superintendent	-	-	-	-	-	-	-	-
90		Total Utility Administration	\$ 1,818,602	\$ 439,327	\$ 51,971	\$ 2,309,900	\$ 1,879,316	\$ 449,210	\$ 53,015	\$ 2,381,541
91										
92		Utility Maintenance								
93	4000	Salaries	\$ 206,286	\$ 139,655	\$ -	\$ 345,941	\$ 212,474	\$ 143,845	\$ -	\$ 356,319
94	4005	Overtime	14,908	10,092	-	25,000	14,908	10,092	-	25,000
95	4006	Overtime- Pfestivals	1,000	-	-	1,000	1,000	-	-	1,000
96	4010	Employee Incentives	537	363	-	900	537	363	-	900
97	4015	Employee Retirement	30,595	20,713	-	51,308	31,513	21,334	-	52,848
98	4020	Social Security/Medicare	17,122	11,591	-	28,713	17,635	11,939	-	29,574
99	4030	Workers Compensation	5,659	3,831	-	9,491	6,225	4,214	-	10,440
100	4040	Employee Insurance	59,272	40,127	-	99,399	64,014	43,337	-	107,351
101	4050	Unemployment Tax	1,584	1,073	-	2,657	1,663	1,126	-	2,790
102	4200	Gasoline	20,074	-	-	20,074	20,535	-	-	20,535
103	4210	Vehicle Repair	8,029	-	-	8,029	8,214	-	-	8,214
104	4220	Equipment Repair	6,384	4,322	-	10,706	6,531	4,421	-	10,952
105	4310	Communications	1,852	-	-	1,852	1,945	-	-	1,945
106	4405	Uniforms	3,426	-	-	3,426	3,505	-	-	3,505
107	4410	Training and Education	5,000	-	-	5,000	5,000	-	-	5,000
108	4420	Insurance	7,248	4,907	-	12,155	7,611	5,152	-	12,763
109	4433	Chemicals	500	-	-	500	500	-	-	500
110	4440	Small Tools/Equipment	18,750	-	-	18,750	18,750	-	-	18,750
111	4460	Memberships/Dues	-	-	-	-	-	-	-	-
112	4465	Rentals/Leases	1,071	-	-	1,071	1,095	-	-	1,095
113	4480	Other Operating Expenses	12,847	-	-	12,847	13,143	-	-	13,143
114	4520	Maintenance & Repairs	1,915	1,297	-	3,212	1,959	1,326	-	3,286
115	NEW	Utility System Worker I/II FY 2019	15,526	10,511	-	26,037	15,992	10,826	-	26,818
116	NEW	Insurance Utility System Worker I/II FY 2019	2,987	2,022	-	5,009	3,226	2,184	-	5,409
117	NEW	Utility System Worker I/II FY 2019	15,526	10,511	-	26,037	15,992	10,826	-	26,818
118	NEW	Insurance Utility System Worker I/II FY 2019	2,987	2,022	-	5,009	3,226	2,184	-	5,409
119	NEW	Maintenance Tech I/II FY 2019	15,526	10,511	-	26,037	15,992	10,826	-	26,818
120	NEW	Insurance Maintenance Tech I/II FY 2019	2,987	2,022	-	5,009	3,226	2,184	-	5,409
121	NEW	Maintenance Tech I/II FY 2020	15,118	10,235	-	25,352	15,571	10,542	-	26,113
122	NEW	Insurance Maintenance Tech I/II FY 2020	2,715	1,838	-	4,553	2,932	1,985	-	4,918
123	NEW	Maintenance Tech I/II FY 2020	15,118	10,235	-	25,352	15,571	10,542	-	26,113
124	NEW	Insurance Maintenance Tech I/II FY 2020	2,715	1,838	-	4,553	2,932	1,985	-	4,918
125	NEW	Utility System Worker I/II FY 2021	14,677	9,937	-	24,614	15,118	10,235	-	25,352
126	NEW	Insurance Utility System Worker I/II FY 2021	2,468	1,671	-	4,140	2,666	1,805	-	4,471
127	NEW	Utility System Worker I/II FY 2021	14,677	9,937	-	24,614	15,118	10,235	-	25,352
128	NEW	Insurance Utility System Worker I/II FY 2021	2,468	1,671	-	4,140	2,666	1,805	-	4,471
129	NEW	Utility System Worker I/II FY 2023	-	-	-	-	-	-	-	-
130	NEW	Insurance Utility System Worker I/II FY 2023	-	-	-	-	-	-	-	-
131	NEW	Maintenance Tech I/II FY 2023	-	-	-	-	-	-	-	-

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

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Year 3 FY 2021				Year 4 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
132	NEW Insurance Maintenance Tech I/II FY 2023	-	-	-	-	-	-	-	-
133	Total Utility Maintenance	\$ 549,555	\$ 322,932	\$ -	\$ 872,488	\$ 568,985	\$ 335,316	\$ -	\$ 904,300
134									
135	Water Treatment								
136	4000 Salaries	\$ 181,857	\$ 123,117	\$ -	\$ 304,975	\$ 187,313	\$ 126,811	\$ -	\$ 314,124
137	4005 Overtime	20,748	14,046	-	34,794	21,225	14,369	-	35,595
138	4006 Overtime- Pfestivals	500	-	-	500	500	-	-	500
139	4010 Employee Incentives	-	-	-	-	-	-	-	-
140	4015 Employee Retirement	27,982	18,944	-	46,926	28,822	19,512	-	48,334
141	4020 Social Security/Medicare	15,557	10,532	-	26,089	16,024	10,848	-	26,872
142	4030 Workers Compensation	5,638	3,817	-	9,454	6,201	4,198	-	10,400
143	4040 Employee Insurance	48,812	33,046	-	81,858	52,717	35,690	-	88,407
144	4050 Unemployment Tax	1,305	883	-	2,188	1,370	927	-	2,297
145	4155 Lab Fees	6,424	-	-	6,424	6,571	-	-	6,571
146	4195 Other Professional Fees	-	-	-	-	-	-	-	-
147	4200 Gasoline	6,424	-	-	6,424	6,571	-	-	6,571
148	4210 Vehicle Mnt	2,141	-	-	2,141	2,190	-	-	2,190
149	4220 Equipment Repair	2,087	1,413	-	3,500	2,087	1,413	-	3,500
150	4300 Electricity	687,323	-	-	687,323	731,999	-	-	731,999
151	4310 Communications	14,007	-	-	14,007	14,708	-	-	14,708
152	4320 Water	475	-	-	475	475	-	-	475
153	4405 Uniforms	3,060	-	-	3,060	3,151	-	-	3,151
154	4410 Training and Education	3,000	-	-	3,000	3,000	-	-	3,000
155	4420 Insurance	24,889	-	-	24,889	26,133	-	-	26,133
156	4433 Chemicals	166,308	-	-	166,308	172,128	-	-	172,128
157	4440 Small Tools/Equipment	5,000	-	-	5,000	5,000	-	-	5,000
158	4460 Membership/Dues	-	-	-	-	-	-	-	-
159	4465 Rentals/Leases	1,000	-	-	1,000	1,000	-	-	1,000
160	4702 Software	-	-	-	-	-	-	-	-
161	4480 Other Operating	10,706	-	-	10,706	10,952	-	-	10,952
162	4485 State Permits	32,118	-	-	32,118	32,857	-	-	32,857
163	4510 Maintenance Contracts	54,279	36,747	-	91,025	55,364	37,481	-	92,846
164	4520 Maintenance and Repairs	137,256	92,922	-	230,179	140,413	95,060	-	235,473
165	NEW Treatment Plant Operator I/II FY 2019	31,052	21,022	-	52,074	31,984	21,653	-	53,637
166	NEW Insurance Treatment Plant Operator I/II FY 2019	5,974	4,044	-	10,018	6,451	4,368	-	10,819
167	NEW Treatment Plant Operator II FY 2023	-	-	-	-	-	-	-	-
168	NEW Insurance Treatment Plant Operator II FY 2023	-	-	-	-	-	-	-	-
169	Total Water Treatment	\$ 1,495,921	\$ 360,533	\$ -	\$ 1,856,454	\$ 1,567,209	\$ 372,330	\$ -	\$ 1,939,539
170									
171	Water Distribution								
172	4000 Salaries	\$ 159,477	\$ 107,966	\$ -	\$ 267,443	\$ 164,261	\$ 111,205	\$ -	\$ 275,466
173	4005 Overtime	1,071	-	-	1,071	1,095	-	-	1,095
174	4010 Employee Incentives	-	-	-	-	-	-	-	-
175	4015 Employee Retirement	21,889	14,819	-	36,708	22,546	15,263	-	37,809
176	4020 Social Security/Medicare	12,249	8,293	-	20,542	12,617	8,542	-	21,158
177	4030 Workers Compensation	4,440	3,006	-	7,446	4,884	3,306	-	8,190
178	4040 Employee Insurance	43,582	29,505	-	73,087	47,069	31,865	-	78,934
179	4050 Unemployment Tax	1,305	883	-	2,188	1,370	927	-	2,297
180	4155 Lab Fees	30,000	-	-	30,000	30,000	-	-	30,000
181	4195 Other Professional Fees	-	-	-	-	-	-	-	-
182	4200 Gasoline	14,453	-	-	14,453	14,786	-	-	14,786
183	4210 Vehicle Repair	3,500	-	-	3,500	3,500	-	-	3,500
184	4220 Equipment Repair	894	606	-	1,500	894	606	-	1,500
185	4300 Electricity	260,434	-	-	260,434	277,362	-	-	277,362

City of Pflugerville
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Year 3 FY 2021				Year 4 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
186	4310 Communications	3,542	-	-	3,542	3,719	-	-	3,719
187	4330 Natural Gas	3,000	-	-	3,000	3,000	-	-	3,000
188	4405 Uniforms	2,185	-	-	2,185	2,251	-	-	2,251
189	4410 Training and Education	4,500	-	-	4,500	4,500	-	-	4,500
190	4420 Insurance	22,805	-	-	22,805	23,945	-	-	23,945
191	4433 Chemicals	17,739	-	-	17,739	18,360	-	-	18,360
192	4440 Small Tools/Equipment	15,000	-	-	15,000	15,000	-	-	15,000
193	4465 Rentals/Leases	1,500	-	-	1,500	1,500	-	-	1,500
194	4480 Other Operating Expenses	10,171	-	-	10,171	10,405	-	-	10,405
195	4485 State Permits	7,494	-	-	7,494	7,667	-	-	7,667
196	4510 Maintenance Contracts	280,950	190,203	-	471,153	294,998	199,713	-	494,711
197	4520 Maintenance and Repairs	111,720	75,634	-	187,355	114,290	77,374	-	191,664
198	4625 Wholesale Water	-	-	-	-	-	-	-	-
199	4630 Water District Payments	698,775	-	-	698,775	768,653	-	-	768,653
200	4635 Water Conservation	40,517	-	-	40,517	42,543	-	-	42,543
201	4640 Water Meters	-	-	278,356	278,356	-	-	284,758	284,758
202	4660 LCRA Water Purchases	1,312,928	-	-	1,312,928	1,323,468	-	-	1,323,468
203	NEW Utility Meter Tech I/II FY 2022	-	-	-	-	29,354	19,872	-	49,226
204	NEW Insurance Utility Meter Tech I/II FY 2022	-	-	-	-	4,937	3,342	-	8,279
205	NEW Wholesale Water (Manville 685)	886,482	-	-	886,482	886,482	-	-	886,482
206	NEW Wholesale Water (Manville MUDs)	1,972,644	-	-	1,972,644	2,081,140	-	-	2,081,140
207	Total Water Distribution	\$ 5,945,248	\$ 430,914	\$ 278,356	\$ 6,654,519	\$ 6,216,594	\$ 472,016	\$ 284,758	\$ 6,973,369
258									
259	Total Operations and Maintenance Expenses	\$ 9,809,326	\$ 1,553,707	\$ 330,327	\$ 11,693,361	\$ 10,232,104	\$ 1,628,871	\$ 337,773	\$ 12,198,749
260									
261	Capital Outlay								
262	Utility Administration								
263	4700 Equipment	\$ 3,937	\$ 951	\$ 112	\$ 5,000	\$ 3,946	\$ 943	\$ 111	\$ 5,000
264	4702 Software	59,048	14,264	1,687	75,000	59,184	14,147	1,670	75,000
265	4710 Buildings	-	-	-	-	-	-	-	-
266	4720 Improvements other than buildings	-	-	-	-	-	-	-	-
267	4735 CCN - Cert of Conv & Necessity	-	-	-	-	-	-	-	-
268	Total Utility Administration	\$ 62,985	\$ 15,215	\$ 1,800	\$ 80,000	\$ 63,129	\$ 15,090	\$ 1,781	\$ 80,000
269									
270	Utility Maintenance								
271	4700 Equipment	\$ 46,810	\$ 31,690	\$ -	\$ 78,500	\$ 46,810	\$ 31,690	\$ -	\$ 78,500
273	Total Utility Maintenance	\$ 46,810	\$ 31,690	\$ -	\$ 78,500	\$ 46,810	\$ 31,690	\$ -	\$ 78,500
274									
275	Water Treatment								
276	4700 Equipment	\$ 13,715	\$ 9,285	\$ -	\$ 23,000	\$ 13,715	\$ 9,285	\$ -	\$ 23,000
277	4710 Buildings	-	-	-	-	-	-	-	-
278	4720 Improvements O/T Buildings	-	-	-	-	-	-	-	-
279	Total Water Treatment	\$ 13,715	\$ 9,285	\$ -	\$ 23,000	\$ 13,715	\$ 9,285	\$ -	\$ 23,000
280									
281	Water Distribution								
282	4700 Equipment	\$ 14,908	\$ 10,092	\$ -	\$ 25,000	\$ 14,908	\$ 10,092	\$ -	\$ 25,000
283	4720 Improvements o/t buildings	298,152	201,848	-	500,000	298,152	201,848	-	500,000
284	Total Water Distribution	\$ 313,059	\$ 211,941	\$ -	\$ 525,000	\$ 313,059	\$ 211,941	\$ -	\$ 525,000
297									
298	Total Capital Outlay	\$ 436,569	\$ 268,131	\$ 1,800	\$ 706,500	\$ 436,714	\$ 268,006	\$ 1,781	\$ 706,500
299									
300	Debt Service								
301	Water								

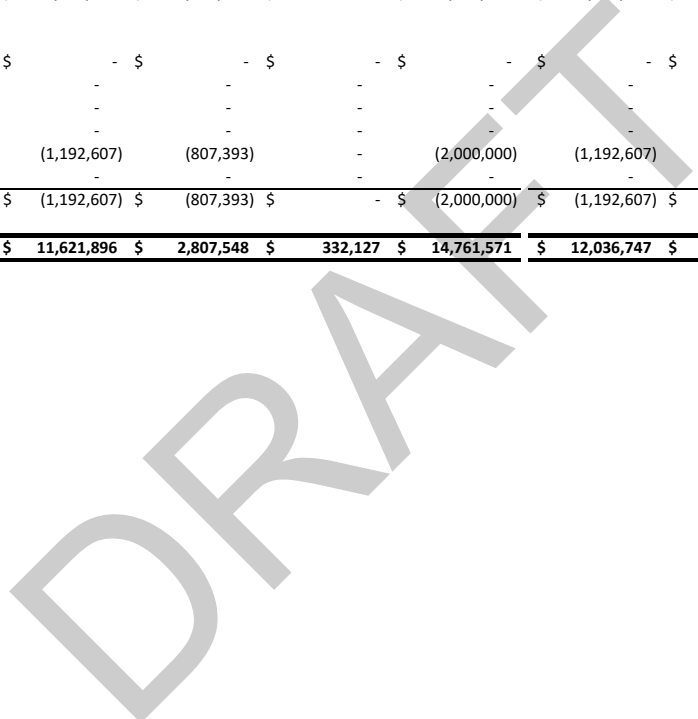
City of Pflugerville
Water and Wastewater Cost of Service

Water Revenue Requirement Forecast Base-Extra Allocation

Line No. ⁽¹⁾	Description	Year 3 FY 2021				Year 4 FY 2022			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
302	4800 Debt Service Interest - Existing	\$ 1,157,576	\$ 783,677	\$ -	\$ 1,941,253	\$ 1,112,003	\$ 752,824	\$ -	\$ 1,864,827
303	4810 Debt Service Principal - Existing	1,139,332	771,326	-	1,910,658	1,102,609	746,464	-	1,849,074
304	4815 Debt Service Fees	-	-	-	-	-	-	-	-
305	4820 Bond Issuance Cost	-	-	-	-	-	-	-	-
306	4800 Debt Service Interest - Proposed	255,134	172,725	-	427,860	305,213	206,628	-	511,841
307	4810 Debt Service Principal - Proposed	96,566	65,375	-	161,940	120,712	81,722	-	202,433
308	Total Water	\$ 2,648,608	\$ 1,793,103	\$ -	\$ 4,441,711	\$ 2,640,536	\$ 1,787,638	\$ -	\$ 4,428,175
330									
331	Total Debt Service	\$ 2,648,608	\$ 1,793,103	\$ -	\$ 4,441,711	\$ 2,640,536	\$ 1,787,638	\$ -	\$ 4,428,175
332									
333	Miscellaneous and Non-Recurring Expenses								
334	Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	Contributions to Water Capital Reserve	-	-	-	-	-	-	-	-
336	Contributions to Wastewater Capital Reserve	-	-	-	-	-	-	-	-
337	Contributions to Operating Reserve - WW	-	-	-	-	-	-	-	-
338	Debt Service Funding from Water Impact Fee	(1,192,607)	(807,393)	-	(2,000,000)	(1,192,607)	(807,393)	-	(2,000,000)
339	Debt Service Funding from WW Impact Fee	-	-	-	-	-	-	-	-
340	Total Miscellaneous and Non-Recurring Expenses	\$ (1,192,607)	\$ (807,393)	\$ -	\$ (2,000,000)	\$ (1,192,607)	\$ (807,393)	\$ -	\$ (2,000,000)
341									
342	Revenue Requirement	\$ 11,621,896	\$ 2,807,548	\$ 332,127	\$ 14,761,571	\$ 12,036,747	\$ 2,877,122	\$ 339,554	\$ 15,253,424

Notes:

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



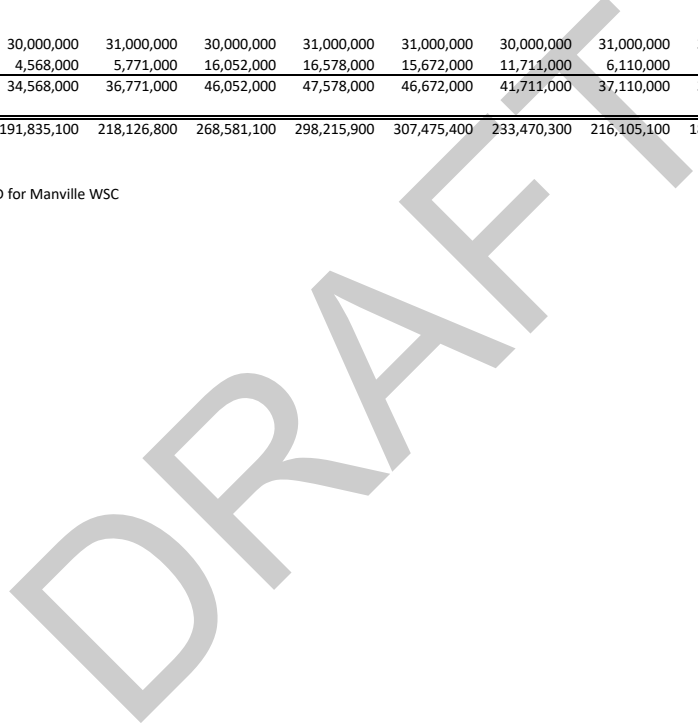
City of Pflugerville
Water and Wastewater Cost of Service

Water Peak to Average Month ⁽¹⁾

Line No.	Customer Class	January	February	March	April	May	June	July	August	September	October	November	December	Total	Peak Month	Average Month	Ratio
1	Retail																
2	Apartment	6,537,200	6,664,500	9,359,300	8,576,200	8,305,500	9,680,100	9,306,700	10,740,000	8,192,600	6,941,700	6,622,300	7,314,300	98,240,400	10,740,000	8,186,700	1.31
3	Commercial	17,526,100	16,897,400	21,813,700	23,542,100	25,811,900	31,115,200	36,353,600	39,360,100	33,128,100	30,666,400	25,207,400	18,568,100	319,990,100	39,360,100	26,665,842	1.48
4	Bulk/Fire	633,800	641,400	730,800	1,074,900	2,188,900	2,515,300	2,500,400	4,207,000	3,121,200	1,044,300	1,814,100	725,400	21,197,500	4,207,000	1,766,458	2.38
5	Church	804,300	774,600	641,200	474,100	739,300	459,700	710,800	851,000	507,400	680,700	943,800	807,300	8,394,200	943,800	699,517	1.35
6	Government	3,307,200	2,923,600	3,187,800	3,607,200	5,059,800	5,726,300	6,546,100	5,235,200	3,392,200	3,749,200	3,264,000	2,707,700	48,706,300	6,546,100	4,058,858	1.61
7	Residential	89,264,400	86,564,500	117,491,600	116,909,000	134,588,600	167,968,800	187,841,200	192,229,000	137,265,000	131,425,300	108,821,200	90,812,200	1,561,180,800	192,229,000	130,098,400	1.48
8	School	2,437,100	2,077,500	2,458,500	2,014,500	3,274,900	3,725,600	5,636,200	6,370,600	4,441,700	3,473,900	3,470,600	1,781,300	41,162,400	6,370,600	3,430,200	1.86
9	Boulder Ridge South	1,208,100	1,022,700	1,259,100	1,069,100	1,386,900	1,338,100	1,742,900	1,810,500	1,711,100	1,013,600	1,202,700	1,034,800	15,799,600	1,810,500	1,316,633	1.38
10		121,718,200	117,566,200	156,942,000	157,267,100	181,355,800	222,529,100	250,637,900	260,803,400	191,759,300	178,995,100	151,346,100	123,751,100	2,114,671,300			
11																	
12	Wholesale																
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	4,358,000	3,130,000	4,216,000	4,568,000	5,771,000	16,052,000	16,578,000	15,672,000	11,711,000	6,110,000	4,035,000	4,263,000	96,464,000	16,578,000	8,038,667	2.06
15		35,358,000	31,130,000	35,216,000	34,568,000	36,771,000	46,052,000	47,578,000	46,672,000	41,711,000	37,110,000	34,035,000	35,263,000	461,464,000			
16																	
17		157,076,200	148,696,200	192,158,000	191,835,100	218,126,800	268,581,100	298,215,900	307,475,400	233,470,300	216,105,100	185,381,100	159,014,100	2,576,135,300			

Notes:

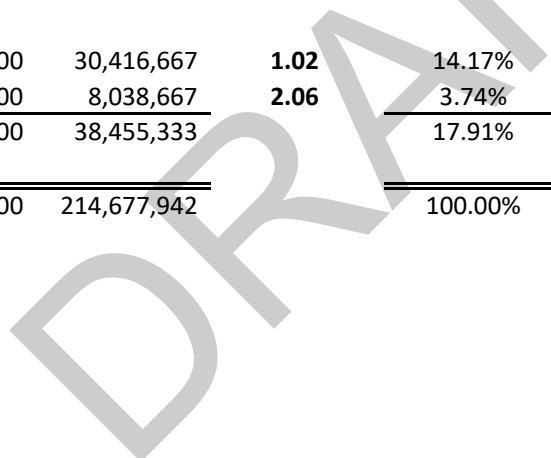
⁽¹⁾ Based on FY 2017 billing data, but limited to 1 MGD for Manville WSC



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	Retail								
2	Apartment	10,740,000	8,186,700	1.31	3.81%	2,553,300	2.68%	786	3.76%
3	Commercial	39,360,100	26,665,842	1.48	12.42%	12,694,258	13.35%	1,880	9.01%
4	Bulk/Fire	4,207,000	1,766,458	2.38	0.82%	2,440,542	2.57%	232	1.11%
5	Church	943,800	699,517	1.35	0.33%	244,283	0.26%	100	0.48%
6	Government	6,546,100	4,058,858	1.61	1.89%	2,487,242	2.62%	228	1.09%
7	Residential	192,229,000	130,098,400	1.48	60.60%	62,130,600	65.33%	16,758	80.32%
8	School	6,370,600	3,430,200	1.86	1.60%	2,940,400	3.09%	477	2.28%
9	Boulder Ridge South	1,810,500	1,316,633	1.38	0.61%	493,867	0.52%	254	1.22%
10		262,207,100	176,222,608		82.09%	85,984,492	90.41%	20,714	99.28%
11									
12	Wholesale								
13	Manville WSC - 1.0 MGD	31,000,000	30,416,667	1.02	14.17%	583,333	0.61%	100	0.48%
14	Windermere	16,578,000	8,038,667	2.06	3.74%	8,539,333	8.98%	50	0.24%
15		47,578,000	38,455,333		17.91%	9,122,667	9.59%	150	0.72%
16									
17		309,785,100	214,677,942		100.00%	95,107,158	100.00%	20,864	100.00%



City of Pflugerville
Water and Wastewater Cost of Service

Allocation of Revenue Requirement to Customer Classes

Line No.			Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
1	Water Revenue Requirement					
2	Base		\$ 10,418,123	\$ 11,098,658	\$ 11,621,896	\$ 12,036,747
3	Extra		2,396,122	2,649,950	2,807,548	2,877,122
4	Customer		321,061	325,795	332,127	339,554
5	Total		<u>\$ 13,135,306</u>	<u>\$ 14,074,402</u>	<u>\$ 14,761,571</u>	<u>\$ 15,253,424</u>
6						
7	Retail					
8	Apartment					
9	Base	3.81%	\$ 397,293	\$ 423,245	\$ 443,199	\$ 459,019
10	Extra	2.68%	64,328	71,142	75,373	77,241
11	Customer	3.76%	12,088	12,266	12,504	12,784
12	Total		<u>\$ 473,708</u>	<u>\$ 506,653</u>	<u>\$ 531,076</u>	<u>\$ 549,044</u>
13						
14	Commercial					
15	Base	12.42%	\$ 1,294,069	\$ 1,378,600	\$ 1,443,593	\$ 1,495,123
16	Extra	13.35%	319,818	353,697	374,732	384,019
17	Customer	9.01%	28,936	29,362	29,933	30,602
18	Total		<u>\$ 1,642,822</u>	<u>\$ 1,761,660</u>	<u>\$ 1,848,259</u>	<u>\$ 1,909,744</u>
19						
20	Bulk/Fire					
21	Base	0.82%	\$ 85,725	\$ 91,324	\$ 95,630	\$ 99,043
22	Extra	2.57%	61,487	68,000	72,044	73,830
23	Customer	1.11%	3,570	3,623	3,693	3,776
24	Total		<u>\$ 150,781</u>	<u>\$ 162,947</u>	<u>\$ 171,367</u>	<u>\$ 176,649</u>

City of Pflugerville
Water and Wastewater Cost of Service

Allocation of Revenue Requirement to Customer Classes

Line No.			Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
25						
26	Church					
27	Base	0.33%	\$ 33,947	\$ 36,164	\$ 37,869	\$ 39,221
28	Extra	0.26%	6,154	6,806	7,211	7,390
29	Customer	0.48%	1,539	1,562	1,592	1,628
30	Total		\$ 41,640	\$ 44,533	\$ 46,673	\$ 48,239
31						
32	Government					
33	Base	1.89%	\$ 196,973	\$ 209,839	\$ 219,732	\$ 227,576
34	Extra	2.62%	62,663	69,301	73,423	75,242
35	Customer	1.09%	3,509	3,561	3,630	3,711
36	Total		\$ 263,145	\$ 282,702	\$ 296,785	\$ 306,529
37						
38	Residential					
39	Base	60.60%	\$ 6,313,556	\$ 6,725,971	\$ 7,043,062	\$ 7,294,469
40	Extra	65.33%	1,565,313	1,731,131	1,834,085	1,879,536
41	Customer	80.32%	257,870	261,672	266,758	272,723
42	Total		\$ 8,136,739	\$ 8,718,774	\$ 9,143,905	\$ 9,446,728
43						
44	School					
45	Base	1.60%	\$ 166,464	\$ 177,338	\$ 185,699	\$ 192,327
46	Extra	3.09%	74,080	81,928	86,800	88,951
47	Customer	2.28%	7,333	7,441	7,585	7,755
48	Total		\$ 247,877	\$ 266,707	\$ 280,084	\$ 289,034
49						
50	Boulder Ridge South					
51	Base	0.61%	\$ 63,895	\$ 68,069	\$ 71,278	\$ 73,822
52	Extra	0.52%	12,442	13,760	14,579	14,940
53	Customer	1.22%	3,909	3,966	4,043	4,134
54	Total		\$ 80,246	\$ 85,796	\$ 89,900	\$ 92,896
55						
56	Total Retail		\$ 11,036,960	\$ 11,829,771	\$ 12,408,050	\$ 12,818,862

City of Pflugerville
Water and Wastewater Cost of Service

Allocation of Revenue Requirement to Customer Classes

Line No.			Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022
57						
58	Wholesale					
59	Manville WSC - 1.0 MGD					
60	Base	14.17%	\$ 1,476,093	\$ 1,572,514	\$ 1,646,650	\$ 1,705,428
61	Extra	0.61%	14,696	16,253	17,220	17,647
62	Customer	0.48%	1,539	1,562	1,592	1,627
63	Total		\$ 1,492,328	\$ 1,590,329	\$ 1,665,461	\$ 1,724,702
64						
65	Windermere					
66	Base	3.74%	\$ 390,109	\$ 415,592	\$ 435,185	\$ 450,719
67	Extra	8.98%	215,139	237,930	252,080	258,327
68	Customer	0.24%	769	781	796	814
69	Total		\$ 606,018	\$ 654,302	\$ 688,060	\$ 709,859
70						
71	Total Wholesale		\$ 2,098,346	\$ 2,244,631	\$ 2,353,522	\$ 2,434,561
72						
73	Total Revenue Requirement		\$ 13,135,306	\$ 14,074,402	\$ 14,761,571	\$ 15,253,424

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

Proposed Water Rates

Line No.	Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
1	Water Revenue Requirement					\$ 13,135,306				\$ 14,074,402
2										
3	Wholesale Volumetric Rates									
4	Manville WSC - 1.0 MGD				\$ 0.89					\$ 0.89
5	Windermere				\$ 3.35					\$ 3.35
6										
7	Wholesale Volumetric Billing Units (Gallons)									
8	Manville WSC - 1.0 MGD				365,000,000					365,000,000
9	Windermere				96,464,000					96,464,000
10					<u>461,464,000</u>					<u>461,464,000</u>
11										
12	Wholesale Volumetric Revenue									
13	Manville WSC - 1.0 MGD				324,850					324,850
14	Windermere				323,154					323,154
15		<u>\$ 648,004</u>			<u>\$ 648,004</u>	<u>\$ 648,004</u>				<u>\$ 648,004</u>
16										
17	Retail Revenue Requirement					\$ 12,487,301				\$ 13,426,398
18										
19	Retail Fixed Charges									
20	5/8"	\$ 15.70	\$ 16.00	\$ 13.68		\$ 15.70	\$ 16.00	\$ 13.68		
21	3/4"	\$ 23.55	\$ 16.00	\$ 13.68		\$ 23.55	\$ 16.00	\$ 13.68		
22	1"	\$ 39.30	\$ 21.00	\$ 22.84		\$ 39.30	\$ 21.00	\$ 22.84		
23	1 1/2"	\$ 78.50	\$ 33.16	\$ 45.11		\$ 78.50	\$ 33.16	\$ 45.11		
24	2"	\$ 125.60	\$ 48.30	\$ 72.85		\$ 125.60	\$ 48.30	\$ 72.85		
25	3"	\$ 251.20	\$ -	\$ -		\$ 251.20	\$ -	\$ -		
26	4"	\$ 392.50	\$ -	\$ -		\$ 392.50	\$ -	\$ -		
27	6"	\$ 785.00	\$ -	\$ -		\$ 785.00	\$ -	\$ -		
28	8"	\$ 1,570.00	\$ -	\$ -		\$ 1,570.00	\$ -	\$ -		
29										
30	Billing Units (Connections)									
31	All Billable Retail Customer Classes (excludes Government Class)									
32	5/8"	13,783	3,502	1,154		14,541	3,694	1,217		
33	3/4"	71	-	-		75	-	-		
34	1"	132	6	2		140	7	2		
35	1 1/2"	110	3	-		116	3	-		
36	2"	159	4	8		168	5	8		
37	3"	9	-	-		9	-	-		
38	4"	13	-	-		14	-	-		
39	6"	4	-	-		5	-	-		
40	8"	5	-	-		6	-	-		
41		<u>14,286</u>	<u>3,516</u>	<u>1,163</u>		<u>15,072</u>	<u>3,709</u>	<u>1,227</u>		
42										
43	Fixed Charge Revenue									
44	All Billable Retail Customer Classes (excludes Government Class)									
45	5/8"	\$ 3,458,343	\$ 2,596,659	\$ 672,313	\$ 189,372	\$ 3,648,552	\$ 2,739,475	\$ 709,290	\$ 199,787	
46	3/4"	20,071	20,071	-	-	21,175	21,175	-	-	
47	1"	64,638	62,421	1,627	590	68,193	65,854	1,717	622	
48	1 1/2"	104,681	103,396	1,285	-	110,438	109,083	1,355	-	
49	2"	249,121	240,041	2,495	6,585	262,822	253,243	2,632	6,947	
50	3"	25,950	25,950	-	-	27,378	27,378	-	-	
51	4"	60,821	60,821	-	-	64,166	64,166	-	-	
52	6"	40,547	40,547	-	-	42,778	42,778	-	-	
53	8"	101,369	101,369	-	-	106,944	106,944	-	-	

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

Proposed Water Rates

Line No.	Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
54	\$ 4,125,541	\$ 3,251,275	\$ 677,719	\$ 196,547		\$ 4,352,446	\$ 3,430,095	\$ 714,994	\$ 207,357	
55										
56	Percentage of Retail Revenue Requirement									
57	Recovered from Fixed Charges					33.04%				
58										
59	Volumetric Revenue Requirement					\$ 8,361,760				
60										
61	Retail Volumetric Rates									
62	Apartment									
63	Pflugerville Rate Tiers									
64		\$ 3.40					\$ 3.40			
65		\$ 4.30					\$ 4.30			
66		\$ 5.40					\$ 5.40			
67		\$ 6.80					\$ 6.80			
68										
69	Non-Pflugerville Rate Tiers									
70			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
71			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
72			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
73										
74	Commercial									
75	Pflugerville Rate Tiers									
76		\$ 3.40					\$ 3.40			
77		\$ 4.30					\$ 4.30			
78		\$ 5.40					\$ 5.40			
79		\$ 6.80					\$ 6.80			
80										
81	Non-Pflugerville Rate Tiers									
82			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
83			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
84			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
85										
86	Bulk/Fire									
87	Pflugerville Rate Tiers									
88		\$ 3.40					\$ 3.40			
89		\$ 4.30					\$ 4.30			
90		\$ 5.40					\$ 5.40			
91		\$ 6.80					\$ 6.80			
92										
93	Non-Pflugerville Rate Tiers									
94			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
95			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
96			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
97										
98	Church									
99	Pflugerville Rate Tiers									
100		\$ 3.40					\$ 3.40			
101		\$ 4.30					\$ 4.30			
102		\$ 5.40					\$ 5.40			
103		\$ 6.80					\$ 6.80			
104										
105	Non-Pflugerville Rate Tiers									
106			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
107			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
108	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
109											
110	Government										
111	Pflugerville Rate Tiers										
112	0 - 3,000		\$ -					\$ -			
113	3,001 - 10,000		\$ -					\$ -			
114	10,001 - 25,000		\$ -					\$ -			
115	> 25,000		\$ -					\$ -			
116											
117	Non-Pflugerville Rate Tiers										
118	0 - 7,000			\$ -	\$ -			\$ -	\$ -	\$ -	
119	7,001 - 15,000			\$ -	\$ -			\$ -	\$ -	\$ -	
120	> 15,000			\$ -	\$ -			\$ -	\$ -	\$ -	
121											
122	Residential										
123	Pflugerville Rate Tiers										
124	0 - 3,000		\$ 3.40					\$ 3.40			
125	3,001 - 10,000		\$ 4.30					\$ 4.30			
126	10,001 - 25,000		\$ 5.40					\$ 5.40			
127	> 25,000		\$ 6.80					\$ 6.80			
128											
129	Non-Pflugerville Rate Tiers										
130	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25	\$ 4.25	
131	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45	\$ 4.45	
132	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15	\$ 5.15	
133											
134	School										
135	Pflugerville Rate Tiers										
136	0 - 3,000		\$ 3.40					\$ 3.40			
137	3,001 - 10,000		\$ 4.30					\$ 4.30			
138	10,001 - 25,000		\$ 5.40					\$ 5.40			
139	> 25,000		\$ 6.80					\$ 6.80			
140											
141	Non-Pflugerville Rate Tiers										
142	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25	\$ 4.25	
143	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45	\$ 4.45	
144	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15	\$ 5.15	
145											
146	Boulder Ridge South										
147	Pflugerville Rate Tiers										
148	0 - 3,000		\$ 3.40					\$ 3.40			
149	3,001 - 10,000		\$ 4.30					\$ 4.30			
150	10,001 - 25,000		\$ 5.40					\$ 5.40			
151	> 25,000		\$ 6.80					\$ 6.80			
152											
153	Non-Pflugerville Rate Tiers										
154	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25	\$ 4.25	
155	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45	\$ 4.45	
156	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15	\$ 5.15	
157											
158	Retail Volumetric Billing Units (Gallons)										
159	Apartment										
160	Pflugerville Rate Tiers										
161	0 - 3,000		726,906					766,885			

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.	Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
162	3,001 - 10,000	1,662,682					1,754,130			
163	10,001 - 25,000	3,476,879					3,668,107			
164	> 25,000	99,850,028					105,341,779			
165		<u>105,716,494</u>					<u>111,530,902</u>			
166										
167	Non-Pflugerville Rate Tiers									
168	0 - 7,000		-	-				-	-	
169	7,001 - 15,000		-	-				-	-	
170	> 15,000		-	-				-	-	
171			<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>	
172										
173	Commercial									
174	Pflugerville Rate Tiers									
175	0 - 3,000	13,789,145					14,547,548			
176	3,001 - 10,000	25,679,728					27,092,113			
177	10,001 - 25,000	41,003,392					43,258,578			
178	> 25,000	243,667,887					257,069,621			
179		<u>324,140,152</u>					<u>341,967,860</u>			
180										
181	Non-Pflugerville Rate Tiers									
182	0 - 7,000		1,035,854	390,517				1,092,826	411,995	
183	7,001 - 15,000		1,020,250	400,309				1,076,364	422,326	
184	> 15,000		8,003,063	9,351,201				8,443,232	9,865,517	
185			<u>10,059,168</u>	<u>10,142,027</u>				<u>10,612,422</u>	<u>10,699,839</u>	
186										
187	Bulk/Fire									
188	Pflugerville Rate Tiers									
189	0 - 3,000	596,697					629,516			
190	3,001 - 10,000	1,152,503					1,215,891			
191	10,001 - 25,000	2,058,149					2,171,347			
192	> 25,000	17,077,815					18,017,094			
193		<u>20,885,164</u>					<u>22,033,848</u>			
194										
195	Non-Pflugerville Rate Tiers									
196	0 - 7,000		-	149,793				-	158,032	
197	7,001 - 15,000		-	153,129				-	161,551	
198	> 15,000		-	1,622,544				-	1,711,783	
199			<u>-</u>	<u>1,925,466</u>				<u>-</u>	<u>2,031,366</u>	
200										
201	Church									
202	Pflugerville Rate Tiers									
203	0 - 3,000	817,298					862,249			
204	3,001 - 10,000	1,119,790					1,181,378			
205	10,001 - 25,000	1,458,654					1,538,879			
206	> 25,000	5,637,257					5,947,307			
207		<u>9,032,999</u>					<u>9,529,814</u>			
208										
209	Non-Pflugerville Rate Tiers									
210	0 - 7,000		-	-				-	-	
211	7,001 - 15,000		-	-				-	-	
212	> 15,000		-	-				-	-	
213			<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>	
214										
215	Government									

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

Proposed Water Rates

Line No.		Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
216	Pflugerville Rate Tiers										
217	0 - 3,000		934,270					985,655			
218	3,001 - 10,000		1,627,171					1,716,665			
219	10,001 - 25,000		2,536,152					2,675,641			
220	> 25,000		47,315,256					49,917,595			
221			<u>52,412,849</u>					<u>55,295,556</u>			
222											
223	Non-Pflugerville Rate Tiers										
224	0 - 7,000			-	-				-	-	
225	7,001 - 15,000			-	-				-	-	
226	> 15,000			-	-				-	-	
227				<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>	
228											
229	Residential										
230	Pflugerville Rate Tiers										
231	0 - 3,000		437,979,802					462,068,691			
232	3,001 - 10,000		510,837,906					538,933,991			
233	10,001 - 25,000		233,844,601					246,706,054			
234	> 25,000		42,687,488					45,035,300			
235			<u>1,225,349,797</u>					<u>1,292,744,036</u>			
236											
237	Non-Pflugerville Rate Tiers										
238	0 - 7,000			210,595,245	67,452,531				222,177,984	71,162,420	
239	7,001 - 15,000			85,934,010	30,789,481				90,660,381	32,482,902	
240	> 15,000			45,631,913	14,233,682				48,141,668	15,016,535	
241				<u>342,161,168</u>	<u>112,475,694</u>				<u>360,980,032</u>	<u>118,661,857</u>	
242											
243	School										
244	Pflugerville Rate Tiers										
245	0 - 3,000		1,034,132					1,091,009			
246	3,001 - 10,000		2,032,000					2,143,760			
247	10,001 - 25,000		3,717,603					3,922,071			
248	> 25,000		34,741,566					36,652,352			
249			<u>41,525,300</u>					<u>43,809,192</u>			
250											
251	Non-Pflugerville Rate Tiers										
252	0 - 7,000			98,356	105,565				103,765	111,372	
253	7,001 - 15,000			103,306	112,991				108,987	119,205	
254	> 15,000			1,580,468	768,873				1,667,394	811,161	
255				<u>1,782,129</u>	<u>987,429</u>				<u>1,880,146</u>	<u>1,041,738</u>	
256											
257	Boulder Ridge South										
258	Pflugerville Rate Tiers										
259	0 - 3,000		9,839,858					10,381,051			
260	3,001 - 10,000		15,706,726					16,570,596			
261	10,001 - 25,000		468,447					494,212			
262	> 25,000		-					-			
263			<u>26,015,031</u>					<u>27,445,858</u>			
264											
265	Non-Pflugerville Rate Tiers										

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

Proposed Water Rates

Line No.		Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
266	0 - 7,000			-	-				-	-	
267	7,001 - 15,000			-	-				-	-	
268	> 15,000			-	-				-	-	
269				-	-				-	-	
270				-	-				-	-	
271	Retail Volumetric Revenue										
272	Apartment										
273	Pflugerville Rate Tiers										
274	0 - 3,000		\$ 2,471					\$ 2,607			
275	3,001 - 10,000		7,150					7,543			
276	10,001 - 25,000		18,775					19,808			
277	> 25,000		678,980					716,324			
278			\$ 707,376					\$ 746,282			
279											
280	Non-Pflugerville Rate Tiers										
281	0 - 7,000		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
282	7,001 - 15,000		-	-	-			-	-	-	
283	> 15,000		-	-	-			-	-	-	
284			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
285											
286	Commercial										
287	Pflugerville Rate Tiers										
288	0 - 3,000		\$ 46,883					\$ 49,462			
289	3,001 - 10,000		110,423					116,496			
290	10,001 - 25,000		221,418					233,596			
291	> 25,000		1,656,942					1,748,073			
292			\$ 2,035,666					\$ 2,147,627			
293											
294	Non-Pflugerville Rate Tiers										
295	0 - 7,000		\$ 4,299	\$ 1,660				\$ 4,535	\$ 1,751		
296	7,001 - 15,000		4,438	1,781				4,682	1,879		
297	> 15,000		40,415	48,159				42,638	50,807		
298			\$ 49,152	\$ 51,600				\$ 51,856	\$ 54,438		
299											
300	Bulk/Fire										
301	Pflugerville Rate Tiers										
302	0 - 3,000		\$ 2,029					\$ 2,140			
303	3,001 - 10,000		4,956					5,228			
304	10,001 - 25,000		11,114					11,725			
305	> 25,000		116,129					122,516			
306			\$ 134,228					\$ 141,610			
307											
308	Non-Pflugerville Rate Tiers										
309	0 - 7,000		\$ -	\$ 637				\$ -	\$ 672		
310	7,001 - 15,000		-	681				-	719		
311	> 15,000		-	8,356				-	8,816		
312			\$ -	\$ 9,674				\$ -	\$ 10,206		
313											
314	Church										
315	Pflugerville Rate Tiers										
316	0 - 3,000		\$ 2,779					\$ 2,932			
317	3,001 - 10,000		4,815					5,080			
318	10,001 - 25,000		7,877					8,310			
319	> 25,000		38,333					40,442			

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.	Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
320		\$ 53,804					\$ 56,763			
321										
322										
323			\$ -	\$ -				\$ -	\$ -	
324			-	-				-	-	
325			-	-				-	-	
326			\$ -	\$ -				\$ -	\$ -	
327										
328										
329										
330		\$ -					\$ -			
331		-					-			
332		-					-			
333		-					-			
334		\$ -					\$ -			
335										
336										
337			\$ -	\$ -				\$ -	\$ -	
338			-	-				-	-	
339			-	-				-	-	
340			\$ -	\$ -				\$ -	\$ -	
341										
342										
343										
344		\$ 1,489,131					\$ 1,571,034			
345		2,196,603					2,317,416			
346		1,262,761					1,332,213			
347		290,275					306,240			
348		\$ 5,238,770					\$ 5,526,902			
349										
350										
351			\$ 873,970	\$ 286,673				\$ 922,039	\$ 302,440	
352			373,813	137,013				394,373	144,549	
353			230,441	73,303				243,115	77,335	
354			\$ 1,478,224	\$ 496,990				\$ 1,559,527	\$ 524,324	
355										
356										
357										
358		\$ 3,516					\$ 3,709			
359		8,738					9,218			
360		20,075					21,179			
361		236,243					249,236			
362		\$ 268,571					\$ 283,343			
363										
364										
365			\$ 408	\$ 449				\$ 431	\$ 473	
366			449	503				474	530	
367			7,981	3,960				8,420	4,177	
368			\$ 8,839	\$ 4,911				\$ 9,325	\$ 5,181	
369										
370										
371										
372		\$ 33,456					\$ 35,296			
373		67,539					71,254			

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 1 FY 2019	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 2 FY 2020	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
374	10,001 - 25,000		2,530					2,669			
375	> 25,000		-					-			
376			\$ 103,524					\$ 109,218			
377											
378	Non-Pflugerville Rate Tiers										
379	0 - 7,000		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
380	7,001 - 15,000		-	-	-			-	-	-	
381	> 15,000		-	-	-			-	-	-	
382			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
383											
384	Total Retail Volumetric Revenue	\$ 10,641,330	\$ 8,541,939	\$ 1,536,216	\$ 563,175		\$ 11,226,603	\$ 9,011,746	\$ 1,620,708	\$ 594,150	
385											
386	Total Retail Revenue	\$ 14,766,871	\$ 11,793,215	\$ 2,213,935	\$ 759,721		\$ 15,579,049	\$ 12,441,841	\$ 2,335,701	\$ 801,506	
387											
388	Over/(Under) Recovery	\$ 2,279,570					\$ 2,152,651				

Notes:

⁽¹⁾ Although Manville WSC increased its rate to \$4 per 1,000 gallons briefly, it returned its rate to \$3.50. Thus, the rates for the Districts were assumed to be unchanged on the rate worksheets to keep from showing an additional \$0.50 per 1,000 gallons in revenue.

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

Proposed Water Rates

Line No.	Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
1	Water Revenue Requirement									
	\$ 14,761,571					\$ 15,253,424				
2										
3	Wholesale Volumetric Rates									
4					\$ 0.92					\$ 0.92
5					\$ 3.35					\$ 3.35
6										
7	Wholesale Volumetric Billing Units (Gallon)									
8					365,000,000					365,000,000
9					96,464,000					96,464,000
10					461,464,000					461,464,000
11										
12	Wholesale Volumetric Revenue									
13					333,975					333,975
14					323,154					323,154
15	\$ 657,129				\$ 657,129	\$ 657,129				\$ 657,129
16										
17	Retail Revenue Requirement									
	\$ 14,104,442					\$ 14,596,294				
18										
19	Retail Fixed Charges									
20	5/8"	\$ 15.70	\$ 16.00	\$ 13.68		\$ 15.70	\$ 16.00	\$ 13.68		
21	3/4"	\$ 23.55	\$ 16.00	\$ 13.68		\$ 23.55	\$ 16.00	\$ 13.68		
22	1"	\$ 39.30	\$ 21.00	\$ 22.84		\$ 39.30	\$ 21.00	\$ 22.84		
23	1 1/2"	\$ 78.50	\$ 33.16	\$ 45.11		\$ 78.50	\$ 33.16	\$ 45.11		
24	2"	\$ 125.60	\$ 48.30	\$ 72.85		\$ 125.60	\$ 48.30	\$ 72.85		
25	3"	\$ 251.20	\$ -	\$ -		\$ 251.20	\$ -	\$ -		
26	4"	\$ 392.50	\$ -	\$ -		\$ 392.50	\$ -	\$ -		
27	6"	\$ 785.00	\$ -	\$ -		\$ 785.00	\$ -	\$ -		
28	8"	\$ 1,570.00	\$ -	\$ -		\$ 1,570.00	\$ -	\$ -		
29										
30	Billing Units (Connections)									
31	All Billable Retail Customer Classes (
32	5/8"	15,340	3,897	1,284		16,184	4,112	1,355		
33	3/4"	79	-	-		83	-	-		
34	1"	147	7	2		155	8	3		
35	1 1/2"	122	4	-		129	4	-		
36	2"	177	5	8		187	5	9		
37	3"	10	-	-		10	-	-		
38	4"	14	-	-		15	-	-		
39	6"	5	-	-		5	-	-		
40	8"	6	-	-		6	-	-		
41		15,901	3,913	1,295		16,776	4,128	1,366		
42										
43	Fixed Charge Revenue									
44	All Billable Retail Customer Classes (
45	5/8"	\$ 3,849,222	\$ 2,890,146	\$ 748,301	\$ 210,775	\$ 4,060,929	\$ 3,049,104	\$ 789,458	\$ 222,368	
46	3/4"	22,340	22,340	-	-	23,568	23,568	-	-	
47	1"	71,944	69,476	1,811	657	75,901	73,297	1,911	693	
48	1 1/2"	116,512	115,082	1,430	-	122,920	121,412	1,508	-	
49	2"	277,278	267,172	2,777	7,329	292,528	281,866	2,930	7,732	
50	3"	28,883	28,883	-	-	30,472	30,472	-	-	
51	4"	67,695	67,695	-	-	71,419	71,419	-	-	
52	6"	45,130	45,130	-	-	47,612	47,612	-	-	
53	8"	112,826	112,826	-	-	119,031	119,031	-	-	

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.	Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
54	\$ 4,591,830	\$ 3,618,751	\$ 754,319	\$ 218,761		\$ 4,844,381	\$ 3,817,782	\$ 795,806	\$ 230,793	
55										
56	Percentage of Retail Revenue Requirement									
57	Recovered from Fixed Charges		32.56%		33.19%					
58										
59	Volumetric Revenue Requirement		\$ 9,512,612		\$ 9,751,913					
60										
61	Retail Volumetric Rates									
62	Apartment									
63	Pflugerville Rate Tiers									
64		\$ 3.40				\$ 3.40				
65		\$ 4.30				\$ 4.30				
66		\$ 5.40				\$ 5.40				
67		\$ 6.80				\$ 6.80				
68										
69	Non-Pflugerville Rate Tiers									
70			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
71			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
72			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
73										
74	Commercial									
75	Pflugerville Rate Tiers									
76		\$ 3.40				\$ 3.40				
77		\$ 4.30				\$ 4.30				
78		\$ 5.40				\$ 5.40				
79		\$ 6.80				\$ 6.80				
80										
81	Non-Pflugerville Rate Tiers									
82			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
83			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
84			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
85										
86	Bulk/Fire									
87	Pflugerville Rate Tiers									
88		\$ 3.40				\$ 3.40				
89		\$ 4.30				\$ 4.30				
90		\$ 5.40				\$ 5.40				
91		\$ 6.80				\$ 6.80				
92										
93	Non-Pflugerville Rate Tiers									
94			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
95			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
96			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
97										
98	Church									
99	Pflugerville Rate Tiers									
100		\$ 3.40				\$ 3.40				
101		\$ 4.30				\$ 4.30				
102		\$ 5.40				\$ 5.40				
103		\$ 6.80				\$ 6.80				
104										
105	Non-Pflugerville Rate Tiers									
106			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
107			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
108	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
109											
110	Government										
111	Pflugerville Rate Tiers										
112	0 - 3,000	\$	-					\$	-		
113	3,001 - 10,000	\$	-					\$	-		
114	10,001 - 25,000	\$	-					\$	-		
115	> 25,000	\$	-					\$	-		
116											
117	Non-Pflugerville Rate Tiers										
118	0 - 7,000			\$ -	\$ -				\$ -	\$ -	
119	7,001 - 15,000			\$ -	\$ -				\$ -	\$ -	
120	> 15,000			\$ -	\$ -				\$ -	\$ -	
121											
122	Residential										
123	Pflugerville Rate Tiers										
124	0 - 3,000	\$	3.40					\$	3.40		
125	3,001 - 10,000	\$	4.30					\$	4.30		
126	10,001 - 25,000	\$	5.40					\$	5.40		
127	> 25,000	\$	6.80					\$	6.80		
128											
129	Non-Pflugerville Rate Tiers										
130	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
131	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
132	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
133											
134	School										
135	Pflugerville Rate Tiers										
136	0 - 3,000	\$	3.40					\$	3.40		
137	3,001 - 10,000	\$	4.30					\$	4.30		
138	10,001 - 25,000	\$	5.40					\$	5.40		
139	> 25,000	\$	6.80					\$	6.80		
140											
141	Non-Pflugerville Rate Tiers										
142	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
143	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
144	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
145											
146	Boulder Ridge South										
147	Pflugerville Rate Tiers										
148	0 - 3,000	\$	3.40					\$	3.40		
149	3,001 - 10,000	\$	4.30					\$	4.30		
150	10,001 - 25,000	\$	5.40					\$	5.40		
151	> 25,000	\$	6.80					\$	6.80		
152											
153	Non-Pflugerville Rate Tiers										
154	0 - 7,000			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
155	7,001 - 15,000			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
156	> 15,000			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
157											
158	Retail Volumetric Billing Units (Gallons)										
159	Apartment										
160	Pflugerville Rate Tiers										
161	0 - 3,000		809,064						853,563		

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

Proposed Water Rates

Line No.	Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
162		3,001 - 10,000					1,952,390			
163		10,001 - 25,000					4,082,695			
164		> 25,000					117,248,034			
165							<u>124,136,682</u>			
166										
167		Non-Pflugerville Rate Tiers								
168		0 - 7,000		-	-			-	-	
169		7,001 - 15,000		-	-			-	-	
170		> 15,000		-	-			-	-	
171				<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	
172										
173		Commercial								
174		Pflugerville Rate Tiers								
175		0 - 3,000					16,191,785			
176		3,001 - 10,000					30,154,199			
177		10,001 - 25,000					48,147,879			
178		> 25,000					286,124,915			
179							<u>380,618,777</u>			
180										
181		Non-Pflugerville Rate Tiers								
182		0 - 7,000		1,152,931	434,655			1,216,342	458,561	
183		7,001 - 15,000		1,135,564	445,554			1,198,020	470,060	
184		> 15,000		8,907,610	10,408,121			9,397,528	10,980,568	
185				<u>11,196,105</u>	<u>11,288,330</u>			<u>11,811,891</u>	<u>11,909,188</u>	
186										
187		Bulk/Fire								
188		Pflugerville Rate Tiers								
189		0 - 3,000					700,667			
190		3,001 - 10,000					1,353,317			
191		10,001 - 25,000					2,416,764			
192		> 25,000					20,053,477			
193							<u>24,524,224</u>			
194										
195		Non-Pflugerville Rate Tiers								
196		0 - 7,000		-	166,723			-	175,893	
197		7,001 - 15,000		-	170,436			-	179,810	
198		> 15,000		-	1,805,932			-	1,905,258	
199				<u>-</u>	<u>2,143,091</u>			<u>-</u>	<u>2,260,962</u>	
200										
201		Church								
202		Pflugerville Rate Tiers								
203		0 - 3,000					959,705			
204		3,001 - 10,000					1,314,903			
205		10,001 - 25,000					1,712,811			
206		> 25,000					6,619,501			
207							<u>10,606,921</u>			
208										
209		Non-Pflugerville Rate Tiers								
210		0 - 7,000		-	-			-	-	
211		7,001 - 15,000		-	-			-	-	
212		> 15,000		-	-			-	-	
213				<u>-</u>	<u>-</u>			<u>-</u>	<u>-</u>	
214										
215		Government								

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

Proposed Water Rates

Line No.		Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
216	Pflugerville Rate Tiers										
217	0 - 3,000		1,039,866					1,097,059			
218	3,001 - 10,000		1,811,082					1,910,691			
219	10,001 - 25,000		2,822,801					2,978,055			
220	> 25,000		<u>52,663,063</u>					<u>55,559,531</u>			
221			58,336,812					61,545,336			
222											
223	Non-Pflugerville Rate Tiers										
224	0 - 7,000			-	-				-	-	
225	7,001 - 15,000			-	-				-	-	
226	> 15,000			-	-				-	-	
227				<u>-</u>	<u>-</u>				<u>-</u>	<u>-</u>	
228											
229	Residential										
230	Pflugerville Rate Tiers										
231	0 - 3,000		487,482,469					514,294,005			
232	3,001 - 10,000		568,575,360					599,847,005			
233	10,001 - 25,000		260,274,887					274,590,006			
234	> 25,000		<u>47,512,241</u>					<u>50,125,415</u>			
235			1,363,844,958					1,438,856,431			
236											
237	Non-Pflugerville Rate Tiers										
238	0 - 7,000			234,397,773	75,076,353				247,289,650	79,205,552	
239	7,001 - 15,000			95,646,702	34,269,462				100,907,270	36,154,282	
240	> 15,000			<u>50,789,460</u>	<u>15,842,444</u>				<u>53,582,880</u>	<u>16,713,779</u>	
241				380,833,934	125,188,259				401,779,800	132,073,613	
242											
243	School										
244	Pflugerville Rate Tiers										
245	0 - 3,000		1,151,015					1,214,321			
246	3,001 - 10,000		2,261,666					2,386,058			
247	10,001 - 25,000		4,137,785					4,365,363			
248	> 25,000		<u>38,668,231</u>					<u>40,794,984</u>			
249			46,218,697					48,760,725			
250											
251	Non-Pflugerville Rate Tiers										
252	0 - 7,000			109,472	117,497				115,493	123,959	
253	7,001 - 15,000			114,982	125,761				121,306	132,678	
254	> 15,000			<u>1,759,100</u>	<u>855,775</u>				<u>1,855,851</u>	<u>902,843</u>	
255				1,983,554	1,099,034				2,092,650	1,159,480	
256											
257	Boulder Ridge South										
258	Pflugerville Rate Tiers										
259	0 - 3,000		10,952,008					11,554,369			
260	3,001 - 10,000		17,481,978					18,443,487			
261	10,001 - 25,000		521,393					550,070			
262	> 25,000		<u>-</u>					<u>-</u>			
263			28,955,380					30,547,926			
264											
265	Non-Pflugerville Rate Tiers										

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
266	0 - 7,000			-	-				-	-	
267	7,001 - 15,000			-	-				-	-	
268	> 15,000			-	-				-	-	
269				-	-				-	-	
270											
271	Retail Volumetric Revenue										
272	Apartment										
273	Pflugerville Rate Tiers										
274	0 - 3,000		\$ 2,751					\$ 2,902			
275	3,001 - 10,000		7,958					8,395			
276	10,001 - 25,000		20,897					22,047			
277	> 25,000		755,722					797,287			
278			\$ 787,328					\$ 830,631			
279											
280	Non-Pflugerville Rate Tiers										
281	0 - 7,000		\$ -	\$ -				\$ -	\$ -		
282	7,001 - 15,000		-	-				-	-		
283	> 15,000		-	-				-	-		
284			\$ -	\$ -				\$ -	\$ -		
285											
286	Commercial										
287	Pflugerville Rate Tiers										
288	0 - 3,000		\$ 52,182					\$ 55,052			
289	3,001 - 10,000		122,903					129,663			
290	10,001 - 25,000		246,444					259,999			
291	> 25,000		1,844,217					1,945,649			
292			\$ 2,265,747					\$ 2,390,363			
293											
294	Non-Pflugerville Rate Tiers										
295	0 - 7,000		\$ 4,785	\$ 1,847				\$ 5,048	\$ 1,949		
296	7,001 - 15,000		4,940	1,983				5,211	2,092		
297	> 15,000		44,983	53,602				47,458	56,550		
298			\$ 54,708	\$ 57,432				\$ 57,717	\$ 60,591		
299											
300	Bulk/Fire										
301	Pflugerville Rate Tiers										
302	0 - 3,000		\$ 2,258					\$ 2,382			
303	3,001 - 10,000		5,516					5,819			
304	10,001 - 25,000		12,370					13,051			
305	> 25,000		129,255					136,364			
306			\$ 149,399					\$ 157,616			
307											
308	Non-Pflugerville Rate Tiers										
309	0 - 7,000		\$ -	\$ 709				\$ -	\$ 748		
310	7,001 - 15,000		-	758				-	800		
311	> 15,000		-	9,301				-	9,812		
312			\$ -	\$ 10,768				\$ -	\$ 11,360		
313											
314	Church										
315	Pflugerville Rate Tiers										
316	0 - 3,000		\$ 3,093					\$ 3,263			
317	3,001 - 10,000		5,359					5,654			
318	10,001 - 25,000		8,767					9,249			
319	> 25,000		42,666					45,013			

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.	Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
320		\$ 59,885					\$ 63,179			
321										
322										
323			\$ -	\$ -				\$ -	\$ -	
324			-	-				-	-	
325			-	-				-	-	
326			\$ -	\$ -				\$ -	\$ -	
327										
328										
329										
330		\$ -					\$ -			
331		-					-			
332		-					-			
333		-					-			
334		\$ -					\$ -			
335										
336										
337			\$ -	\$ -				\$ -	\$ -	
338			-	-				-	-	
339			-	-				-	-	
340			\$ -	\$ -				\$ -	\$ -	
341										
342										
343										
344		\$ 1,657,440					\$ 1,748,600			
345		2,444,874					2,579,342			
346		1,405,484					1,482,786			
347		323,083					340,853			
348		\$ 5,830,882					\$ 6,151,581			
349										
350										
351			\$ 972,751	\$ 319,074				\$ 1,026,252	\$ 336,624	
352			416,063	152,499				438,947	160,887	
353			256,487	81,589				270,594	86,076	
354			\$ 1,645,301	\$ 553,162				\$ 1,735,792	\$ 583,586	
355										
356										
357										
358		\$ 3,913					\$ 4,129			
359		9,725					10,260			
360		22,344					23,573			
361		262,944					277,406			
362		\$ 298,927					\$ 315,368			
363										
364										
365			\$ 454	\$ 499				\$ 479	\$ 527	
366			500	560				528	590	
367			8,883	4,407				9,372	4,650	
368			\$ 9,838	\$ 5,466				\$ 10,379	\$ 5,767	
369										
370										
371										
372		\$ 37,237					\$ 39,285			
373		75,173					79,307			

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Water Rates

Line No.		Year 3 FY 2021	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates	Year 4 FY 2022	Pflugerville Rates	Lakeside MUD/WCID ⁽¹⁾	Kelly Lane WCID ⁽¹⁾	Contract Rates
374	10,001 - 25,000		2,816					2,970			
375	> 25,000		-					-			
376			\$ 115,225					\$ 121,562			
377											
378	Non-Pflugerville Rate Tiers										
379	0 - 7,000		\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
380	7,001 - 15,000		-	-	-			-	-	-	
381	> 15,000		-	-	-			-	-	-	
382			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
383											
384	Total Retail Volumetric Revenue	\$ 11,844,066	\$ 9,507,392	\$ 1,709,846	\$ 626,828		\$ 12,495,490	\$ 10,030,299	\$ 1,803,888	\$ 661,303	
385											
386	Total Retail Revenue	\$ 16,435,897	\$ 13,126,143	\$ 2,464,165	\$ 845,589		\$ 17,339,871	\$ 13,848,080	\$ 2,599,694	\$ 892,096	
387											
388	Over/(Under) Recovery	\$ 2,331,455					\$ 2,743,577				

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

Wastewater Revenue Requirement Forecast

Line No.	(1) Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
1	Revenues							
26	Wastewater Operating Revenue							
27	3110 Wastewater	\$	-	\$ -	\$ -	\$ -	\$ -	None
28	3120 Wastewater Tap Fees		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	None
32	3729 Insurance Claim Revenue		-	-	-	-	-	None
33	3741 Recycling Center		6,000	6,000	6,000	6,000	6,000	None
34	3850 Sale of Fixed Assets		-	-	-	-	-	None
35	NEW Effluent Sales		8,500	8,500	8,500	8,500	8,500	None
36	Total Wastewater Operating Revenue	\$	20,180	\$ 20,180	\$ 20,180	\$ 20,180	\$ 20,180	
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 (IF funding)		-	-	-	-	-	None
45	Total Wastewater Other Revenue	\$	-	\$ -	\$ -	\$ -	\$ -	None
46								
47	Total Revenues	\$	20,180	\$ 20,180	\$ 20,180	\$ 20,180	\$ 20,180	
48								
49	Operations and Maintenance Expenses							
50	Utility Administration							
51	4000 Salaries	\$	509,247	\$ 524,524	\$ 540,260	\$ 556,467	\$ 573,161	General Salary
52	4005 Overtime		250	250	250	250	250	None
53	4006 Overtime- Pfestivals		300	300	300	300	300	None
54	4010 Employee Incentives		900	900	900	900	900	None
55	4015 Employee Retirement		63,369	65,270	67,228	69,245	71,322	General Salary
56	4020 Social Security/Medicare		36,380	37,471	38,595	39,753	40,945	General Salary
57	4030 Workers Compensation		1,545	1,699	1,869	2,056	2,261	Inc 10%
58	4040 Employee Insurance		67,954	76,108	83,719	92,091	99,458	Insurance
59	4050 Unemployment Tax		2,595	2,724	2,860	3,003	3,154	Inc 5%
60	4085 Merit Increases		-	-	-	-	-	None
61	4110 Legal Fees		2,500	2,500	2,500	2,500	2,500	None
62	4195 Other Professional Fees		200,000	200,000	200,000	200,000	200,000	None
63	4200 Gasoline		3,068	3,138	3,210	3,284	3,360	General
64	4210 Vehicle Maintenance/Repair		1,750	1,790	1,831	1,874	1,917	General
65	4260 Franchise Fee Water		-	-	-	-	-	Water Rev
66	4260 Franchise Fee Wastewater		316,257	372,863	421,041	482,122	532,865	WW Rev
67	4300 Electricity		8,050	8,573	9,131	9,724	10,356	Electricity
68	4310 Communications		10,100	10,100	10,100	10,100	10,100	None
69	4400 Postage		42,500	44,625	46,856	49,199	51,659	Inc 5%
70	4405 Uniforms		1,115	1,141	1,167	1,194	1,221	General
71	4410 Travel & Training		11,273	11,273	11,273	11,273	11,273	None
72	4420 Insurance		4,000	4,200	4,410	4,631	4,862	Inc 5%
73	4430 Office Supplies		5,000	5,000	5,000	5,000	5,000	None
74	4440 Small Tools		27,863	27,863	27,863	27,863	27,863	None
75	4450 Advertising		-	-	-	-	-	None
76	4460 Membership/Dues		3,988	3,988	3,988	3,988	3,988	None
77	4465 Rentals/Leases		4,000	4,092	4,186	4,282	4,381	General

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

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
78	4470	Publications/Software		750	750	750	750	750	None
79	4480	Other Operating		20,175	22,193	24,412	26,853	29,538	Inc 10%
80	4482	Bad Debt Expense		-	-	-	-	-	None
81	4510	Maintenance Contracts		65,763	67,735	69,767	71,860	74,016	Inc 3%
82	4520	Maintenance & Repairs		30,000	30,690	31,396	32,118	32,857	General
83	4600	Emergency Management		-	-	-	-	-	None
84	4636	Manville Contract		7,000	7,000	7,000	7,000	7,000	None
85	4645	Transfer		375,000	375,000	375,000	375,000	375,000	None
86	NEW	Facilities Maintenance Tech FY 2019	A		18,317	18,867	19,433	20,015	General Salary
87	NEW	Insurance Facilities Maintenance Tech FY 2019	A		4,140	4,553	5,009	5,409	Insurance
88	NEW	Maintenance Superintendent		-	-	-	-	-	General Salary
89	NEW	Insurance Maintenance Superintendent		-	-	-	-	-	Insurance
90		Total Utility Administration		\$ 1,822,687	\$ 1,936,215	\$ 2,020,281	\$ 2,119,120	\$ 2,207,681	
91									
92		Utility Maintenance							
93	4000	Salaries		\$ 316,585	\$ 326,083	\$ 335,865	\$ 345,941	\$ 356,319	General Salary
94	4005	Overtime		25,000	25,000	25,000	25,000	25,000	None
95	4006	Overtime- Pfestivals		1,000	1,000	1,000	1,000	1,000	None
96	4010	Employee Incentives		900	900	900	900	900	None
97	4015	Employee Retirement		46,955	48,363	49,814	51,308	52,848	General Salary
98	4020	Social Security/Medicare		26,277	27,065	27,877	28,713	29,574	General Salary
99	4030	Workers Compensation		7,131	7,844	8,628	9,491	10,440	Inc 10%
100	4040	Employee Insurance		73,347	82,148	90,363	99,399	107,351	Insurance
101	4050	Unemployment Tax		2,295	2,410	2,530	2,657	2,790	Inc 5%
102	4200	Gasoline		18,750	19,181	19,622	20,074	20,535	General
103	4210	Vehicle Repair		7,500	7,673	7,849	8,029	8,214	General
104	4220	Equipment Repair		10,000	10,230	10,465	10,706	10,952	General
105	4310	Communications		1,600	1,680	1,764	1,852	1,945	Inc 5%
106	4405	Uniforms		3,200	3,274	3,349	3,426	3,505	General
107	4410	Training and Education		5,000	5,000	5,000	5,000	5,000	None
108	4420	Insurance		10,500	11,025	11,576	12,155	12,763	Inc 5%
109	4433	Chemicals		500	500	500	500	500	None
110	4440	Small Tools/Equipment		18,750	18,750	18,750	18,750	18,750	None
111	4460	Memberships/Dues		-	-	-	-	-	None
112	4465	Rentals/Leases		1,000	1,023	1,047	1,071	1,095	General
113	4480	Other Operating Expenses		12,000	12,276	12,558	12,847	13,143	General
114	4520	Maintenance & Repairs		3,000	3,069	3,140	3,212	3,286	General
115	NEW	Utility System Worker I/II FY 2019	A		24,543	25,279	26,037	26,818	General Salary
116	NEW	Insurance Utility System Worker I/II FY 2019	A		4,140	4,553	5,009	5,409	Insurance
117	NEW	Utility System Worker I/II FY 2019	A		24,543	25,279	26,037	26,818	General Salary
118	NEW	Insurance Utility System Worker I/II FY 2019	A		4,140	4,553	5,009	5,409	Insurance
119	NEW	Maintenance Tech I/II FY 2019	A		24,543	25,279	26,037	26,818	General Salary
120	NEW	Insurance Maintenance Tech I/II FY 2019	A		4,140	4,553	5,009	5,409	Insurance
121	NEW	Maintenance Tech I/II FY 2020	A			24,614	25,352	26,113	General Salary
122	NEW	Insurance Maintenance Tech I/II FY 2020	A			4,140	4,553	4,918	Insurance
123	NEW	Maintenance Tech I/II FY 2020	A			24,614	25,352	26,113	General Salary
124	NEW	Insurance Maintenance Tech I/II FY 2020	A			4,140	4,553	4,918	Insurance
125	NEW	Utility System Worker I/II FY 2021	A				24,614	25,352	General Salary
126	NEW	Insurance Utility System Worker I/II FY 2021	A				4,140	4,471	Insurance
127	NEW	Utility System Worker I/II FY 2021	A				24,614	25,352	General Salary
128	NEW	Insurance Utility System Worker I/II FY 2021	A				4,140	4,471	Insurance
129	NEW	Utility System Worker I/II FY 2023	A						General Salary
130	NEW	Insurance Utility System Worker I/II FY 2023	A						Insurance
131	NEW	Maintenance Tech I/II FY 2023	A						General Salary
132	NEW	Insurance Maintenance Tech I/II FY 2023	A						Insurance

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

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
133		Total Utility Maintenance		\$ 591,288	\$ 700,538	\$ 784,601	\$ 872,488	\$ 904,300	
208									
209		Wastewater Collection							
210		4155 Lab Fees		\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	None
211		4195 Other Professional Fees		-	-	-	-	-	None
212		4220 Equipment Repair		-	-	-	-	-	None
213		4300 Electricity		105,300	112,145	119,434	127,197	135,465	Electricity
214		4310 Communications		2,300	2,415	2,536	2,663	2,796	Inc 5%
215		4320 Water		2,060	2,060	2,060	2,060	2,060	None
216		4420 Insurance		8,300	8,715	9,151	9,608	10,089	Inc 5%
217		4510 Maintenance Contracts		5,000	5,000	5,000	5,000	5,000	None
218		4520 Maintenance and Repairs		150,000	155,355	160,901	166,645	172,595	WWC M&R
219		4620 Sludge Disposal		22,000	22,000	22,000	22,000	22,000	None
220		4626 Wholesale Wastewater Windermere		69,200	69,200	69,200	69,200	69,200	None
221		Total Wastewater Collection		\$ 365,160	\$ 377,890	\$ 391,282	\$ 405,373	\$ 420,204	
222									
223		Wastewater Treatment							
224		4000 Salaries		\$ 450,803	\$ 464,327	\$ 478,257	\$ 492,605	\$ 507,383	General Salary
225		4005 Overtime		20,000	20,000	20,000	20,000	20,000	None
226		4006 Overtime- Pfestivals		-	-	-	-	-	None
227		4010 Employee Incentives		3,600	3,600	3,600	3,600	3,600	None
228		4015 Employee Retirement		64,851	66,797	68,800	70,864	72,990	General Salary
229		4020 Social Security/Medicare		36,292	37,381	38,502	39,657	40,847	General Salary
230		4030 Workers Compensation		11,710	12,881	14,169	15,586	17,145	Inc 10%
231		4040 Employee Insurance		99,234	111,142	122,256	134,482	145,240	Insurance
232		4050 Unemployment Tax		3,240	3,402	3,572	3,751	3,938	Inc 5%
233		4155 Lab Fees		100,000	102,300	104,653	107,060	109,522	General
234		4200 Gasoline		25,000	25,575	26,163	26,765	27,381	General
235		4210 Vehicle Repair		16,000	16,368	16,744	17,130	17,524	General
236		4220 Equipment Repair		20,000	20,000	20,000	20,000	20,000	None
237		4300 Electricity		320,000	340,800	362,952	386,544	411,669	Electricity
238		4310 Communications		7,100	7,455	7,828	8,219	8,630	Inc 5%
239		4320 Water Expense		350	350	350	350	350	None
240		4405 Uniforms		6,950	7,110	7,273	7,441	7,612	General
241		4410 Training and Education		3,500	3,581	3,663	3,747	3,833	General
242		4420 Insurance		25,000	26,250	27,563	28,941	30,388	Inc 5%
243		4433 Chemicals		280,000	289,800	299,943	310,441	321,306	Chemicals
244		4440 Small Tools/Equipment		13,500	13,500	13,500	13,500	13,500	None
245		4460 Memberships/Dues		-	-	-	-	-	None
246		4465 Rentals/Leases		20,000	20,460	20,931	21,412	21,904	General
247		4480 Other Operating		28,000	28,644	29,303	29,977	30,666	General
248		4485 State Permits		30,000	30,690	31,396	32,118	32,857	General
249		4510 Maintenance Contracts		41,000	42,230	43,497	44,802	46,146	Inc 3%
250		4520 Maintenance and Repairs		180,000	184,140	188,375	192,708	197,140	General
251		4620 Sludge Disposal		165,000	165,000	165,000	165,000	165,000	None
252		4627 Water softener rebate program		18,000	18,000	18,000	18,000	18,000	None
253		NEW Treatment Plant Operator I/II FY 2021	A				49,029	50,500	General Salary
254		NEW Insurance Plant Operator I/II FY 2021	A				8,279	8,941	Insurance
255		NEW Treatment Plant Operator I/II FY 2021	A				49,029	50,500	General Salary
256		NEW Insurance Plant Operator I/II FY 2021	A				8,279	8,941	Insurance
257		Total Wastewater Treatment		\$ 1,989,130	\$ 2,061,782	\$ 2,136,290	\$ 2,329,314	\$ 2,413,454	
258									
259		Total Operations and Maintenance Expenses		\$ 4,768,265	\$ 5,076,425	\$ 5,332,454	\$ 5,726,295	\$ 5,945,640	
260									

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

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2019	Year 2 FY 2020	Year 3 FY 2021	Year 4 FY 2022	Inflation Factor OR Source
261		Capital Outlay							
262		Utility Administration							
263	4700	Equipment	\$	5,000	5,000	5,000	5,000	5,000	None
264	4702	Software		75,000	75,000	75,000	75,000	75,000	None
265	4710	Buildings		-	-	-	-	-	None
266	4720	Improvements other than buildings		-	-	-	-	-	None
267	4735	CCN - Cert of Conv & Necessity		-	-	-	-	-	None
268		Total Utility Administration	\$	80,000	80,000	80,000	80,000	80,000	
269									
270		Utility Maintenance							
271	4700	Equipment	\$	78,500	78,500	78,500	78,500	78,500	None
272	4720	Improvements O/T Buildings		-	-	-	-	-	None
273		Total Utility Maintenance	\$	78,500	78,500	78,500	78,500	78,500	
274									
286		Wastewater Collection							
287	4702	Software	\$	-	-	-	-	-	None
288	4710	Buildings		-	-	-	-	-	None
289	4720	Improvements o/t Buildings		-	-	-	-	-	None
290		Total Wastewater Collection	\$	-	-	-	-	-	
291									
292		Wastewater Treatment							
293	4700	Equipment	\$	97,000	97,000	97,000	97,000	97,000	None
294	4710	Buildings		-	-	-	-	-	None
295	4720	Improvements o/t Buildings		-	-	-	-	-	None
296		Total Wastewater Treatment	\$	97,000	97,000	97,000	97,000	97,000	
297									
298		Total Capital Outlay	\$	255,500	255,500	255,500	255,500	255,500	
299									
300		Debt Service							
316		Wastewater							
317	4800	Debt Service Interest - Existing	\$	1,953,117	2,375,948	2,319,848	2,255,343	2,186,753	Schedule 3
318	4810	Debt Service Principal - Existing		1,499,262	1,512,636	1,579,353	1,605,161	1,660,298	Schedule 3
319	4815	Debt Service Fees		-	-	-	-	-	General
320	4820	Bond Issuance Cost		-	-	-	-	-	General
321	4800	Debt Service Interest - Proposed		-	556,384	2,097,809	2,928,380	3,221,121	Schedule 4
322	4810	Debt Service Principal - Proposed		-	201,745	773,175	1,122,283	1,298,020	Schedule 4
323		Total Wastewater	\$	3,452,379	4,646,713	6,770,185	7,911,166	8,366,192	
330									
331		Total Debt Service	\$	3,452,379	4,646,713	6,770,185	7,911,166	8,366,192	
332									
333		Miscellaneous and Non-Recurring Expenses							
334		Contributions to Operating Reserve - Water	\$	-	-	-	-	-	
335		Contributions to Water Capital Reserve		-	-	-	-	-	
336		Contributions to Wastewater Capital Reserve		-	-	-	-	-	Schedule 6
337		Contributions to Operating Reserve - WW		-	-	-	-	-	Schedule 6
338		Debt Service Funding from Water Impact Fee		-	-	-	-	-	
339		Debt Service Funding from WW Impact Fee		-	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	Schedule 6
340		Total Miscellaneous and Non-Recurring Expenses	\$	-	(1,100,000)	(1,100,000)	(1,100,000)	(1,100,000)	
341									
342		Revenue Requirement	\$	8,455,964	8,858,457	11,237,959	12,772,781	13,447,151	

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**

Proposed Wastewater Rates

Line No.		Year 1 FY 2019	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 2 FY 2020	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
1	Revenue Requirement	\$ 8,858,457						\$ 11,237,959					
2													
3	Wholesale Customers												
4	Hutto	\$ 198,000						\$ -					
5		\$ 198,000						\$ -					
6													
7	Retail Revenue Requirement	\$ 8,660,457						\$ 11,237,959					
8													
9	Retail Fixed Charges												
10	5/8"		\$ 23.50	\$ 23.50	\$ 28.50	\$ 40.00	\$ 33.20		\$ 24.50	\$ 24.50	\$ 29.50	\$ 40.00	\$ 33.20
11	3/4"		\$ 23.50	\$ 23.50	\$ 28.50	\$ 40.00	\$ 33.20		\$ 24.50	\$ 24.50	\$ 29.50	\$ 40.00	\$ 33.20
12	1"		\$ 23.50	\$ 23.50	\$ 28.50	\$ 100.00	\$ 83.01		\$ 24.50	\$ 24.50	\$ 29.50	\$ 100.00	\$ 83.01
13	1 1/2"		\$ 23.50	\$ 23.50	\$ 28.50	\$ 200.00	\$ 166.02		\$ 24.50	\$ 24.50	\$ 29.50	\$ 200.00	\$ 166.02
14	2"		\$ 23.50	\$ 23.50	\$ 28.50	\$ 320.00	\$ 265.63		\$ 24.50	\$ 24.50	\$ 29.50	\$ 320.00	\$ 265.63
15	3"		\$ 23.50	\$ 23.50	\$ 28.50	-	-		\$ 24.50	\$ 24.50	\$ 29.50	-	-
16	4"		\$ 23.50	\$ 23.50	\$ 28.50	-	-		\$ 24.50	\$ 24.50	\$ 29.50	-	-
17	6"		\$ 23.50	\$ 23.50	\$ 28.50	-	-		\$ 24.50	\$ 24.50	\$ 29.50	-	-
18	8"		\$ 23.50	\$ 23.50	\$ 28.50	-	-		\$ 24.50	\$ 24.50	\$ 29.50	-	-
19													
20	Retail Billing Units (Connections)												
21	All Billable Customer Classes (Excludes Government Class)												
22	5/8"		11,368	1,550	1,979	4,588	155		11,993	1,635	2,088	4,841	163
23	3/4"		23	-	-	-	-		24	-	-	-	-
24	1"		48	2	2	3	1		51	2	2	3	1
25	1 1/2"		61	-	3	1	1		65	-	3	1	1
26	2"		67	1	-	3	-		70	1	-	3	-
27	3"		5	-	-	-	-		6	-	-	-	-
28	4"		10	-	1	-	-		10	-	1	-	-
29	6"		2	-	-	-	-		2	-	-	-	-
30	8"		4	-	-	-	-		5	-	-	-	-
31			11,589	1,553	1,985	4,596	157		12,226	1,638	2,095	4,849	166
32													
33	Retail Fixed Charge Revenue												
34	5/8"	\$ 6,583,747	\$ 3,205,754	\$ 436,983	\$ 676,800	\$ 2,202,475	\$ 61,735	\$ 7,134,442	\$ 3,525,988	\$ 480,634	\$ 739,078	\$ 2,323,612	\$ 65,131
35	3/4"	6,373	6,373	-	-	-	-	7,009	7,009	-	-	-	-
36	1"	19,945	13,656	607	736	3,874	1,072	21,709	15,020	668	804	4,087	1,131
37	1 1/2"	23,128	17,297	-	1,104	2,583	2,144	25,217	19,025	-	1,206	2,725	2,262
38	2"	31,515	18,815	303	-	12,397	-	34,106	20,694	334	-	13,078	-
39	3"	1,517	1,517	-	-	-	-	1,669	1,669	-	-	-	-
40	4"	3,099	2,731	-	368	-	-	3,406	3,004	-	402	-	-
41	6"	607	607	-	-	-	-	668	668	-	-	-	-
42	8"	1,214	1,214	-	-	-	-	1,335	1,335	-	-	-	-
43		\$ 6,671,144	\$ 3,267,963	\$ 437,893	\$ 679,008	\$ 2,221,329	\$ 64,951	\$ 7,229,562	\$ 3,594,412	\$ 481,636	\$ 741,489	\$ 2,343,502	\$ 68,524
44													
45	Retail Volumetric Charges												
46	Residential												
47	0-3,000		\$ 2.20	\$ 2.20	\$ 2.20	\$ -	\$ 5.82		\$ 2.80	\$ 2.80	\$ 2.80	\$ -	\$ 5.82
48	3,001-20,000		\$ 2.20	\$ 2.20	\$ 2.20	\$ -	\$ 5.82		\$ 2.80	\$ 2.80	\$ 2.80	\$ -	\$ 5.82
49	> 20,000		\$ 2.20	\$ 2.20	\$ 2.20	\$ -	\$ 5.82		\$ 2.80	\$ 2.80	\$ 2.80	\$ -	\$ 5.82

City of Pflugerville
Water and Wastewater Cost of Service

Proposed Wastewater Rates

Line No.		Year 1 FY 2019	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 2 FY 2020	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
50													
51													
52	Non-Residential												
53	0-3,000		\$ 2.20	\$ 2.20	\$ 2.20	\$ -	\$ 5.82		\$ 2.80	\$ 2.80	\$ 2.80	\$ -	\$ 5.82
54	> 3,000		\$ 2.20	\$ 2.20	\$ 2.20	\$ -	\$ 5.82		\$ 2.80	\$ 2.80	\$ 2.80	\$ -	\$ 5.82
55													
56	Retail Volumetric Billing Units (Annual Gallons)												
57	Residential												
58	0-3,000		396,770,983	55,785,024	71,203,385	-	5,578,502		418,593,387	58,853,200	75,119,571	-	5,885,320
59	3,001-20,000		272,335,435	38,289,692	39,036,302	-	3,771,440		287,313,884	40,395,625	41,183,299	-	3,978,869
60	> 20,000		-	-	-	-	-		-	-	-	-	-
61			669,106,418	94,074,716	110,239,687	-	9,349,942		705,907,271	99,248,825	116,302,870	-	9,864,189
62													
63	Non-Residential												
64	0-3,000		20,415,769	116,219	232,438	-	43,866		21,538,637	122,611	245,222	-	46,279
65	> 3,000		234,472,332	79,770	2,175,121	-	25,826		247,368,310	84,158	2,294,753	-	27,247
66			254,888,101	195,989	2,407,559	-	69,693		268,906,947	206,768	2,539,974	-	73,526
67													
68	Retail Volumetric Revenue												
69	Residential												
70	0-3,000	\$ 1,184,738	\$ 872,896	\$ 122,727	\$ 156,647	\$ -	\$ 32,467	\$ 1,581,438	\$ 1,172,061	\$ 164,789	\$ 210,335	\$ -	\$ 34,253
71	3,001-20,000	791,205	599,138	84,237	85,880	-	21,950	1,056,057	804,479	113,108	115,313	-	23,157
72	> 20,000	-	-	-	-	-	-	-	-	-	-	-	-
73		\$ 1,975,942	\$ 1,472,034	\$ 206,964	\$ 242,527	\$ -	\$ 54,417	\$ 2,637,495	\$ 1,976,540	\$ 277,897	\$ 325,648	\$ -	\$ 57,410
74													
75	Non-Residential												
76	0-3,000	\$ 45,937	\$ 44,915	\$ 256	\$ 511	\$ -	\$ 255	\$ 61,607	\$ 60,308	\$ 343	\$ 687	\$ -	\$ 269
77	> 3,000	520,950	515,839	175	4,785	-	150	699,451	692,631	236	6,425	-	159
78		\$ 566,887	\$ 560,754	\$ 431	\$ 5,297	\$ -	\$ 406	\$ 761,058	\$ 752,939	\$ 579	\$ 7,112	\$ -	\$ 428
79													
80	Retail Volumetric Revenue	\$ 2,542,830	\$ 2,032,788	\$ 207,396	\$ 247,824	\$ -	\$ 54,822	\$ 3,398,553	\$ 2,729,480	\$ 278,476	\$ 332,760	\$ -	\$ 57,837
81													
82	Total Retail Revenue	\$ 9,213,974	\$ 5,300,751	\$ 645,289	\$ 926,832	\$ 2,221,329	\$ 119,773	\$ 10,628,115	\$ 6,323,891	\$ 760,111	\$ 1,074,249	\$ 2,343,502	\$ 126,361
83													
84	Over/(Under) Recovery	\$ 553,516						\$ (609,844)					

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

Proposed Wastewater Rates

Line No.		Year 3					Year 4						
		FY 2021	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
1	Revenue Requirement	\$ 12,772,781						\$ 13,447,151					
2													
3	Wholesale Customers												
4	Hutto	\$ -						\$ -	\$ 22.50	\$ 26.50	18%		
5		\$ -						\$ -	\$ 1.55	\$ 2.95	90%		
6													
7	Retail Revenue Requirement	\$ 12,772,781						\$ 13,447,151					
8													
9	Retail Fixed Charges												
10	5/8"		\$ 25.50	\$ 25.50	\$ 30.50	\$ 40.00	\$ 33.20		\$ 26.50	\$ 26.50	\$ 31.50	\$ 40.00	\$ 33.20
11	3/4"		\$ 25.50	\$ 25.50	\$ 30.50	\$ 40.00	\$ 33.20		\$ 26.50	\$ 26.50	\$ 31.50	\$ 40.00	\$ 33.20
12	1"		\$ 25.50	\$ 25.50	\$ 30.50	\$ 100.00	\$ 83.01		\$ 26.50	\$ 26.50	\$ 31.50	\$ 100.00	\$ 83.01
13	1 1/2"		\$ 25.50	\$ 25.50	\$ 30.50	\$ 200.00	\$ 166.02		\$ 26.50	\$ 26.50	\$ 31.50	\$ 200.00	\$ 166.02
14	2"		\$ 25.50	\$ 25.50	\$ 30.50	\$ 320.00	\$ 265.63		\$ 26.50	\$ 26.50	\$ 31.50	\$ 320.00	\$ 265.63
15	3"		\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -		\$ 26.50	\$ 26.50	\$ 31.50	\$ -	\$ -
16	4"		\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -		\$ 26.50	\$ 26.50	\$ 31.50	\$ -	\$ -
17	6"		\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -		\$ 26.50	\$ 26.50	\$ 31.50	\$ -	\$ -
18	8"		\$ 25.50	\$ 25.50	\$ 30.50	\$ -	\$ -		\$ 26.50	\$ 26.50	\$ 31.50	\$ -	\$ -
19													
20	Retail Billing Units (Connection)												
21	All Billable Customer Classes												
22	5/8"		12,653	1,725	2,203	5,107	172		13,349	1,820	2,324	5,388	182
23	3/4"		25	-	-	-	-		27	-	-	-	-
24	1"		54	2	2	4	1		57	3	3	4	1
25	1 1/2"		68	-	4	1	1		72	-	4	1	1
26	2"		74	1	-	4	-		78	1	-	4	-
27	3"		6	-	-	-	-		6	-	-	-	-
28	4"		11	-	1	-	-		11	-	1	-	-
29	6"		2	-	-	-	-		3	-	-	-	-
30	8"		5	-	-	-	-		5	-	-	-	-
31			12,898	1,728	2,210	5,115	175		13,608	1,823	2,331	5,397	184
32													
33	Retail Fixed Charge Revenue												
34	5/8"	\$ 7,725,798	\$ 3,871,751	\$ 527,766	\$ 806,158	\$ 2,451,410	\$ 68,713	\$ 8,360,622	\$ 4,244,881	\$ 578,628	\$ 878,382	\$ 2,586,238	\$ 72,492
35	3/4"	7,697	7,697	-	-	-	-	8,438	8,438	-	-	-	-
36	1"	23,607	16,493	733	877	4,312	1,193	25,649	18,082	804	955	4,549	1,259
37	1 1/2"	27,467	20,891	-	1,315	2,875	2,386	29,887	22,904	-	1,433	3,033	2,517
38	2"	36,888	22,723	367	-	13,798	-	39,872	24,913	402	-	14,557	-
39	3"	1,833	1,833	-	-	-	-	2,009	2,009	-	-	-	-
40	4"	3,737	3,299	-	438	-	-	4,094	3,616	-	478	-	-
41	6"	733	733	-	-	-	-	804	804	-	-	-	-
42	8"	1,466	1,466	-	-	-	-	1,607	1,607	-	-	-	-
43		\$ 7,829,225	\$ 3,946,884	\$ 528,866	\$ 808,789	\$ 2,472,394	\$ 72,292	\$ 8,472,981	\$ 4,327,255	\$ 579,834	\$ 881,248	\$ 2,608,376	\$ 76,268
44													
45	Retail Volumetric Charges												
46	Residential												
47	0-3,000		\$ 3.40	\$ 3.40	\$ 3.40	\$ -	\$ 5.82		\$ 3.70	\$ 3.70	\$ 3.70	\$ -	\$ 5.82
48	3,001-20,000		\$ 3.40	\$ 3.40	\$ 3.40	\$ -	\$ 5.82		\$ 3.70	\$ 3.70	\$ 3.70	\$ -	\$ 5.82
49	> 20,000		\$ 3.40	\$ 3.40	\$ 3.40	\$ -	\$ 5.82		\$ 3.70	\$ 3.70	\$ 3.70	\$ -	\$ 5.82

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

Proposed Wastewater Rates

Line No.		Year 3 FY 2021	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere	Year 4 FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	Districts	Windermere
50													
51													
52	Non-Residential												
53	0-3,000		\$ 3.40	\$ 3.40	\$ 3.40	\$ -	\$ 5.82		\$ 3.70	\$ 3.70	\$ 3.70	\$ -	\$ 5.82
54	> 3,000		\$ 3.40	\$ 3.40	\$ 3.40	\$ -	\$ 5.82		\$ 3.70	\$ 3.70	\$ 3.70	\$ -	\$ 5.82
55													
56	Retail Volumetric Billing Units (
57	Residential												
58	0-3,000		441,616,024	62,090,126	79,251,147	-	6,209,013		465,904,905	65,505,083	83,609,960	-	6,550,508
59	3,001-20,000		303,116,147	42,617,385	43,448,381	-	4,197,707		319,787,536	44,961,341	45,838,041	-	4,428,581
60	> 20,000		-	-	-	-	-		-	-	-	-	-
61			<u>744,732,171</u>	<u>104,707,511</u>	<u>122,699,528</u>	<u>-</u>	<u>10,406,719</u>		<u>785,692,440</u>	<u>110,466,424</u>	<u>129,448,002</u>	<u>-</u>	<u>10,979,089</u>
62													
63	Non-Residential												
64	0-3,000		22,723,262	129,354	258,709	-	48,824		23,973,041	136,469	272,938	-	51,509
65	> 3,000		260,973,567	88,786	2,420,964	-	28,745		275,327,113	93,669	2,554,117	-	30,326
66			<u>283,696,829</u>	<u>218,141</u>	<u>2,679,673</u>	<u>-</u>	<u>77,570</u>		<u>299,300,154</u>	<u>230,138</u>	<u>2,827,055</u>	<u>-</u>	<u>81,836</u>
67													
68	Retail Volumetric Revenue												
69	Residential												
70	0-3,000	\$ 2,018,191	\$ 1,501,494	\$ 211,106	\$ 269,454	\$ -	\$ 36,136	\$ 2,313,698	\$ 1,723,848	\$ 242,369	\$ 309,357	\$ -	\$ 38,124
71	3,001-20,000	1,347,649	1,030,595	144,899	147,724	-	24,431	1,544,946	1,183,214	166,357	169,601	-	25,774
72	> 20,000	-	-	-	-	-	-	-	-	-	-	-	-
73		<u>\$ 3,365,840</u>	<u>\$ 2,532,089</u>	<u>\$ 356,006</u>	<u>\$ 417,178</u>	<u>\$ -</u>	<u>\$ 60,567</u>	<u>\$ 3,858,644</u>	<u>\$ 2,907,062</u>	<u>\$ 408,726</u>	<u>\$ 478,958</u>	<u>\$ -</u>	<u>\$ 63,898</u>
74													
75	Non-Residential												
76	0-3,000	\$ 78,863	\$ 77,259	\$ 440	\$ 880	\$ -	\$ 284	\$ 90,515	\$ 88,700	\$ 505	\$ 1,010	\$ -	\$ 300
77	> 3,000	896,011	887,310	302	8,231	-	167	1,028,684	1,018,710	347	9,450	-	176
78		<u>\$ 974,873</u>	<u>\$ 964,569</u>	<u>\$ 742</u>	<u>\$ 9,111</u>	<u>\$ -</u>	<u>\$ 451</u>	<u>\$ 1,119,198</u>	<u>\$ 1,107,411</u>	<u>\$ 852</u>	<u>\$ 10,460</u>	<u>\$ -</u>	<u>\$ 476</u>
79													
80	Retail Volumetric Revenue	<u>\$ 4,340,714</u>	<u>\$ 3,496,659</u>	<u>\$ 356,747</u>	<u>\$ 426,289</u>	<u>\$ -</u>	<u>\$ 61,019</u>	<u>\$ 4,977,842</u>	<u>\$ 4,014,473</u>	<u>\$ 409,577</u>	<u>\$ 489,418</u>	<u>\$ -</u>	<u>\$ 64,375</u>
81													
82	Total Retail Revenue	<u>\$ 12,169,938</u>	<u>\$ 7,443,543</u>	<u>\$ 885,613</u>	<u>\$ 1,235,078</u>	<u>\$ 2,472,394</u>	<u>\$ 133,311</u>	<u>\$ 13,450,824</u>	<u>\$ 8,341,728</u>	<u>\$ 989,411</u>	<u>\$ 1,370,666</u>	<u>\$ 2,608,376</u>	<u>\$ 140,643</u>
83													
84	Over/(Under) Recovery	<u>\$ (602,842)</u>						<u>\$ 3,672</u>					