Pflugerville, Texas
Municipal Wastewater Utility

Accounting Report
On Rate Study

August 13, 2026

bakertilly

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August 13, 2026

Board of Directors
City of Pflugerville
100 E. Main Street
Pflugerville, TX 78660

ACCOUNTANTS' RATE STUDY REPORT

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

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

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

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

Baker Tilly Advisory Group, LP

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ESTIMATED FINANCIAL INFORMATION

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

COMPARATIVE STATEMENT OF DETAILED OPERATING EXPENSES
(Per Utility Management)

	Test Year	Estimated FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Collection System:						
Salaries and wages	$1,352,214	$1,392,780	$1,434,564	$1,477,601	$1,521,929	$1,567,587
Chemicals	25,000	25,875	26,781	27,718	28,688	29,692
Repairs and maintenance	380,000	387,980	396,128	404,446	412,940	421,611
Contractual services	62,000	63,302	64,631	65,989	67,374	68,789
Purchased power	105,000	107,205	109,456	111,755	114,102	116,498
Transportation	7,500	7,658	7,818	7,982	8,150	8,321
Lab fees	30,000	30,630	31,273	31,930	32,600	33,285
Sludge removal	120,000	122,520	125,093	127,720	130,402	133,140
Utilities	1,800	1,838	1,876	1,916	1,956	1,997
Wholesale wastewater Windermere	95,000	96,876	98,789	100,740	102,730	104,759
Training and education	31,200	31,855	32,524	33,207	33,905	34,617
Miscellaneous	37,950	38,747	39,561	40,391	41,240	42,106
Total Collection System	2,247,664	2,307,266	2,368,495	2,431,395	2,496,015	2,562,402
Treatment and Disposal:						
Salaries and wages	1,161,313	1,196,152	1,232,037	1,268,998	1,307,068	1,346,280
Chemicals	650,000	663,650	677,587	691,816	706,344	721,177
Repairs and maintenance	530,000	541,130	552,494	564,096	575,942	588,037
Contractual services	57,000	58,197	59,419	60,667	61,941	63,242
Rentals and leases	64,268	65,618	66,996	68,403	69,839	71,306
Purchased power	662,500	669,125	675,816	682,574	689,400	696,294
Transportation	10,000	10,210	10,424	10,643	10,867	11,095
Lab fees	350,000	357,350	364,854	372,516	380,339	388,326
State permit	37,500	38,288	39,092	39,912	40,751	41,606
Sludge removal	2,150,000	2,195,150	2,241,248	2,288,314	2,336,369	2,385,433
Training and education	19,400	19,807	20,223	20,648	21,082	21,524
Miscellaneous	31,500	32,162	32,837	33,526	34,231	34,949
Total Treatment and Disposal	5,723,481	5,846,838	5,973,027	6,102,115	6,234,172	6,369,270
Utility Billing:						
Salaries and wages	247,261	254,678	262,319	270,188	278,294	286,643
Materials and supplies	400	408	417	426	435	444
Contractual services	53,000	54,113	55,249	56,410	57,594	58,804
Postage	33,900	34,612	35,339	36,081	36,839	37,612
Training and education	1,500	1,532	1,564	1,596	1,630	1,664
Miscellaneous	475	485	495	506	516	527
Total Utility Billing	336,536	345,828	355,383	365,207	375,308	385,693
Utility Engineering:						
Salaries and wages	242,673	249,953	257,451	265,175	273,130	281,324
Contractual services	80,500	82,191	83,917	85,679	87,478	89,315
Training and education	8,678	8,860	9,046	9,236	9,430	9,628
Miscellaneous	370	378	386	394	402	411
Total Utility Engineering	332,220	341,381	350,800	360,483	370,440	380,677
Utility Administration:						
Salaries and wages	504,334	519,464	535,047	551,099	567,632	584,661
Employee pensions and benefits	1,496,126	1,554,868	1,616,158	1,680,122	1,746,891	1,816,604
Materials and supplies	2,750	2,808	2,867	2,927	2,988	3,051
Repairs and maintenance	60,545	61,816	63,115	64,440	65,793	67,175
Contractual services	109,000	111,289	113,626	116,012	118,448	120,936
Rental and leases	230,383	235,221	240,161	245,204	250,353	255,611
Purchased power	16,000	16,336	16,679	17,029	17,387	17,752
Postage	500	511	521	532	543	555
Utilities	35,230	36,789	38,421	40,130	41,921	43,796
Transportation	85,500	87,296	89,129	91,000	92,911	94,863
Training and education	22,500	22,973	23,455	23,947	24,450	24,964
Insurance	340,000	347,140	354,430	361,873	369,472	377,231
Miscellaneous	13,475	13,758	14,047	14,342	14,643	14,951
Total Utility Administration	2,916,342	3,010,267	3,107,655	3,208,658	3,313,434	3,422,149
Total Operating Expenses	$11,556,243	$11,851,581	$12,155,360	$12,467,859	$12,789,369	$13,120,191

(Confidential - For Internal Use of Pflugerville Only)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ESTIMATED ANNUAL REVENUE REQUIREMENTS
AND ANNUAL REVENUES
(Per Utility Management, amounts rounded to the nearest $100)

Revenue Requirements:	Phase I (FY 2027)	Phase II (FY 2028)	Phase III (FY 2029)	Phase IV (FY 2030)	Phase V (FY 2031)
Operation and maintenance expenses	$11,851,600	$12,155,400	$12,467,900	$12,789,400	$13,120,200
Debt service:					
Outstanding bonds	18,863,900	22,437,500	27,658,700	28,937,100	29,186,300
Debt service reserve:					
Outstanding bonds	-	-	-	-	-
Replacements and improvements	1,700,000	2,775,000	975,000	962,800	1,086,400
Franchise fee expense	1,307,500	1,523,200	1,774,500	1,774,500	1,774,500
Transfer to General Fund	1,928,300	1,968,800	2,010,200	2,052,400	2,095,500
Sub-total	35,651,300	40,859,900	44,886,300	46,516,200	47,262,900
Less interest income	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Less tap fees	(95,000)	(95,000)	(95,000)	(95,000)	(95,000)
Less pollutant surcharge fees	(35,000)	(35,000)	(35,000)	(35,000)	(35,000)
Less impact fees	(4,000,000)	(4,000,000)	(5,000,000)	(6,000,000)	(6,000,000)
Less annual debt service contribution	(2,343,300)	(2,713,800)	-	-	-
Less wholesale revenues	(2,800,200)	(2,800,200)	(2,800,200)	(2,800,200)	(2,800,200)
Total Net Revenue Requirements	$26,127,800	$30,965,900	$36,706,100	$37,336,000	$38,082,700
Annual Revenues:					
Normalized wastewater revenues	$21,766,000	$21,766,000	$21,766,000	$21,766,000	$21,766,000
Revenues from customer growth	653,000	1,101,400	1,632,900	2,262,800	3,009,500
Additional revenues from prior phase(s)	-	3,708,800	8,098,500	13,307,200	13,307,200
Total Annual Revenues	$22,419,000	$26,576,200	$31,497,400	$37,336,000	$38,082,700
Additional Revenues Required	$3,708,800	$4,389,700	$5,208,700	$ -	$ -
Overall Increase in Revenues Required	16.50%	16.50%	16.50%	0.00%	0.00%

(Continued on next page)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ESTIMATED COMBINED DEBT SERVICE COVERAGE CALCULATION
(Per Utility Management, amounts rounded to the nearest $100)

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

(Confidential - For Internal Use of Pflugerville Only)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

<u>COST OF SERVICE ANALYSIS</u>

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(October 2024)

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

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Residential:							
5/8	inch meter	16,931	$51.00	$863,481	66,499,534	$5.70	$379,047
3/4	inch meter	4	51.00	204	13,800	5.70	79
1	inch meter	2	51.00	102	42,020	5.70	240
1 1/2	inch meter	5	51.00	255	7,633	5.70	44
Sub-totals		16,942		$864,042	66,562,987		$379,410
Total Residential Revenues							$1,243,452
Commercial (Includes Commercial, Church and Apartment):							
5/8	inch meter	80	$51.00	$4,080	892,700	$5.70	$5,088
3/4	inch meter	21	51.00	1,071	460,200	5.70	2,623
1	inch meter	138	51.00	7,038	1,060,200	5.70	6,043
1 1/2	inch meter	79	51.00	4,029	4,510,200	5.70	25,708
2	inch meter	103	51.00	5,253	6,069,900	5.70	34,598
3	inch meter	16	51.00	816	2,691,400	5.70	15,341
4	inch meter	10	51.00	510	2,808,200	5.70	16,007
6	inch meter	15	51.00	765	7,372,100	5.70	42,021
8	inch meter	9	51.00	459	7,026,500	5.70	40,051
12	inch meter	1	51.00	51	1,673,400	5.70	9,538
Sub-totals		472		$24,072	34,564,800		$197,018
Total Commercial Revenues							$221,090
School:							
1	inch meter	1	$51.00	$51	2,200	$5.70	$13
1 1/2	inch meter	1	51.00	51	17,300	5.70	99
2	inch meter	13	51.00	663	759,200	5.70	4,327
3	inch meter	3	51.00	153	324,600	5.70	1,850
4	inch meter	3	51.00	153	1,477,800	5.70	8,423
6	inch meter	1	51.00	51	146,700	5.70	836
Sub-totals		22		$1,122	2,727,800		$15,548
Total School Revenues							$16,670

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(October 2024)
(Cont'd)

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

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Boulder Ridge:							
5/8	inch meter	1	$75,778.65	$75,779	-	$5.70	$ -
6	inch meter	1	24,045.12	24,045	-	5.70	-
Sub-totals		2		$99,824	-		$0
Total Boulder South Revenues							$99,824
Total Bills							17,438
Total Usage Gallons							103,855,587
Total Calculated Revenues							$1,581,036

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(November 2024 - September 2025)

(Cont'd)

CONSUMER ANALYSIS OF TEST YEAR

(12 Months Ended 09/30/2025)

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Residential:							
5/8	inch meter	162,978	$55.00	$8,963,790	752,500,316	$6.10	$4,590,252
5/8	inch meter	1,956	55.88	109,301	-	6.10	-
5/8	inch meter	14,665	82.45	1,209,129	-	6.10	-
3/4	inch meter	39	55.00	2,145	129,700	6.10	791
1	inch meter	46	55.00	2,530	247,760	6.10	1,511
1 1/2	inch meter	20	55.00	1,100	94,299	6.10	575
Sub-totals		179,704		$10,287,995	752,972,075		$4,593,129
Total Residential Revenues							$14,881,124
Commercial (Includes Commercial, Church and Apartment):							
5/8	inch meter	787	$55.00	$43,285	8,488,300	$6.10	$51,779
3/4	inch meter	211	55.00	11,605	3,042,000	6.10	18,556
1	inch meter	610	55.00	33,550	11,172,002	6.10	68,149
1	inch meter	26	82.45	2,144	-	6.10	-
1 1/2	inch meter	753	55.00	41,415	42,049,906	6.10	256,504
1 1/2	inch meter	38	82.45	3,133	-	6.10	-
2	inch meter	1,085	55.00	59,675	62,019,697	6.10	378,320
2	inch meter	25	82.45	2,061	-	6.10	-
3	inch meter	172	55.00	9,460	21,299,907	6.10	129,929
4	inch meter	112	55.00	6,160	35,598,742	6.10	217,152
6	inch meter	161	55.00	8,855	77,414,805	6.10	472,230
8	inch meter	101	55.00	5,555	72,040,203	6.10	439,445
12	inch meter	10	55.00	550	14,397,100	6.10	87,822
Unmetered		334	55.00	18,370	3,221,300	6.10	19,650
Unmetered		643	82.45	53,015	-	6.10	-
Sub-totals		5,068		$298,833	350,743,962		$2,139,536
Total Commercial Revenues							$2,438,369
School:							
1	inch meter	10	$55.00	$550	12,100	$6.10	$74
1 1/2	inch meter	10	55.00	550	127,200	6.10	776
2	inch meter	135	55.00	7,425	9,614,740	6.10	58,650
3	inch meter	32	55.00	1,760	2,094,972	6.10	12,779
4	inch meter	34	55.00	1,870	5,602,102	6.10	34,173
6	inch meter	10	55.00	550	1,860,900	6.10	11,351
Unmetered		5	55.00	275	-	6.10	-
Unmetered		7	82.45	577	-	6.10	-
Sub-totals		243		$13,557	19,312,014		$117,803
Total School Revenues							$131,360

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(November 2024 - September 2025)

(Cont'd)

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

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Boulder Ridge:							
5/8	inch meter	3	$75,778.65	$227,336	-	$6.10	$ -
5/8	inch meter	4	55.00	220	21,631,800	6.10	131,954
6	inch meter	3	24,045.12	72,135	-	6.10	-
6	inch meter	6	55.00	330	8,768,700	6.10	53,489
Sub-totals		16		$300,021	30,400,500		$185,443
Total Boulder Ridge South Revenues							$485,464
Total Bills							185,031
Total Usage Gallons							1,153,428,551
Total Calculated Revenues							$17,936,317

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

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

Consumer Class	Number of Bills	Gallons Treated	Calculated Revenues
Residential	196,646	819,535,062	$16,124,576
Commercial	5,540	385,308,762	2,659,459
School	265	22,039,814	148,030
Boulder Ridge	18	30,400,500	585,288
Totals	202,469	1,257,284,138	$19,517,353
Control Revenues (Billings)			$19,420,228
Variance			$97,125
Percentage			0.50%

(Confidential - For Internal Use of Pflugerville Only)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

NORMALIZED COLLECTION AND TREATMENT REVENUES
(12 Months Ended 09/30/2025)

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Residential:							
5/8	inch meter	179,909	$65.00	$11,694,085	818,999,850	$6.50	$5,323,499
5/8	inch meter	1,956	55.88	109,301	-	6.50	-
5/8	inch meter	14,665	94.25	1,382,176	-	6.50	-
3/4	inch meter	43	65.00	2,795	143,500	6.50	933
1	inch meter	48	65.00	3,120	289,780	6.50	1,884
1 1/2	inch meter	25	65.00	1,625	101,932	6.50	663
Sub-totals		196,646		$13,193,102	819,535,062		$5,326,979
Total Residential Revenues							$18,520,081
Commercial (Includes Commercial, School, Church and Apartment):							
5/8	inch meter	867	$65.00	$56,355	9,381,000	$6.50	$60,977
3/4	inch meter	232	65.00	15,080	3,502,200	6.50	22,764
1	inch meter	759	65.00	49,335	12,246,502	6.50	79,602
1	inch meter	26	94.25	2,451	-	6.50	-
1 1/2	inch meter	843	65.00	54,795	46,704,606	6.50	303,580
1 1/2	inch meter	38	94.25	3,582	-	6.50	-
2	inch meter	1,336	65.00	86,840	78,463,537	6.50	510,013
2	inch meter	25	94.25	2,356	-	6.50	-
3	inch meter	223	65.00	14,495	26,410,879	6.50	171,671
4	inch meter	159	65.00	10,335	45,486,844	6.50	295,664
6	inch meter	187	65.00	12,155	86,794,505	6.50	564,164
8	inch meter	110	65.00	7,150	79,066,703	6.50	513,934
12	inch meter	11	65.00	715	16,070,500	6.50	104,458
Unmetered		339	65.00	22,035	3,221,300	6.50	20,938
Unmetered		650	94.25	61,263	-	6.50	-
Sub-totals		5,805		$398,942	407,348,576		$2,647,765
Total Commercial Revenues							$3,046,707

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Cont'd)

NORMALIZED COLLECTION AND TREATMENT REVENUES
(12 Months Ended 09/30/2025)

		Base Charge			Flow Billings		
		Number of Bills	Times Rate	Base Charge Revenue	Usage	Times Rate	Flow Revenue
Boulder Ridge:							
5/8	inch meter	12	$65.00	780	21,631,800	$6.50	140,607
6	inch meter	12	65.00	780	8,768,700	6.50	56,997
Sub-totals		24		$1,560	30,400,500		$197,604
Total Boulder Ridge South Revenues							$199,164
Total Bills							202,475
Total Usage Gallons							1,257,284,138
Total Calculated Revenues							$21,765,952

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

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

Customer Class		Annual Bills	Average Connections	Equivalency Factor	Equivalent Bills
Residential:					
5/8	inch meter	200,461	16,705	1.0	16,705
3/4	inch meter	44	4	1.0	4
1	inch meter	49	4	2.5	10
1 1/2	inch meter	26	2	5.7	11
Sub-totals		200,580	16,715		16,730
Commercial:					
5/8	inch meter	884	74	1.0	74
3/4	inch meter	237	20	1.0	20
1	inch meter	801	67	2.5	168
1 1/2	inch meter	899	75	5.7	428
2	inch meter	1,388	116	10.0	1,160
3	inch meter	227	19	23.0	437
4	inch meter	162	14	40.0	560
6	inch meter	191	16	91.0	1,456
8	inch meter	112	9	162.1	1,459
12	inch meter	11	1	364.6	365
Unmetered		1,009	84	2.5	210
Sub-totals		5,921	495		6,337
Boulder Ridge:					
5/8	inch meter	12	1	1.0	1
6	inch meter	12	1	91.0	91
Sub-totals		24	2		92
Totals		206,525	17,212		23,159

(Confidential - For Internal Use of Pflugerville Only)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE TO COST FUNCTION
(Rounded to nearest $100)
See explanation of references, page 15.

User Charge Requirements:	Estimated Amount	Allocated To: Collection System (Fixed)	Treatment and Disposal (Flow)	Billing and Customer Accounts	Administrative	Allocation Ref.
Collection System:						
Salaries and wages	$1,392,800	$1,392,800				(1)
Chemicals	25,900	25,900				(1)
Repairs and maintenance	388,000	388,000				(1)
Contractual services	63,300	63,300				(1)
Purchased power	107,200	107,200				(1)
Transportation	7,700	7,700				(1)
Lab fees	30,600	30,600				(1)
Sludge removal	122,500	122,500				(1)
Utilities	1,800	1,800				(1)
Wholesale wastewater Windermere	96,900	96,900				(1)
Training and education	31,900	31,900				(1)
Miscellaneous	38,700	38,700				(1)
Treatment and Disposal:						
Salaries and wages	1,196,200		$1,196,200			(2)
Chemicals	663,700		663,700			(2)
Repairs and maintenance	541,100		541,100			(2)
Contractual services	58,200		58,200			(2)
Rentals and leases	65,600		65,600			(2)
Purchased power	669,100		669,100			(2)
Transportation	10,200		10,200			(2)
Lab fees	357,400		357,400			(2)
State permit	38,300		38,300			(2)
Sludge removal	2,195,200		2,195,200			(2)
Training and education	19,800		19,800			(2)
Miscellaneous	32,200		32,200			(2)
Utility Billing:						
Salaries and wages	254,700			$254,700		(3)
Materials and supplies	400			400		(3)
Contractual services	54,100			54,100		(3)
Postage	34,600			34,600		(3)
Training and education	1,500			1,500		(3)
Miscellaneous	500			500		(3)
Utility Engineering:						
Salaries and wages	250,000	175,100	74,900			(4)
Contractual services	82,200	11,600	57,400		$13,200	(5)
Training and education	8,900	1,300	6,200		1,400	(5)
Miscellaneous	400	100	200		100	(5)
Utility Administration:						
Salaries and wages	519,500				519,500	(6)
Employee pensions and benefits	1,554,900	674,900	547,300	108,800	223,900	(7)
Materials and supplies	2,800				2,800	(6)
Repairs and maintenance	61,800				61,800	(6)
Contractual services	111,300				111,300	(6)
Rental and leases	235,200				235,200	(6)
Purchased power	16,300				16,300	(6)
Postage	500				500	(6)
Utilities	36,800				36,800	(6)
Transportation	87,300				87,300	(6)
Training and education	23,000				23,000	(6)
Insurance	347,100				347,100	(6)
Miscellaneous	13,500				13,500	(6)
Sub-totals	11,851,600	3,170,300	6,533,000	454,600	1,693,700	
Recallocate administrative costs pro rata	-	528,600	1,089,300	75,800	(1,693,700)	
Sub-totals	11,851,600	3,698,900	7,622,300	530,400	-	

(Continued on next page)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Cont'd)

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE TO COST FUNCTION
(Rounded to nearest $100)
See explanation of references, page 15.

User Charge Requirements (Cont'd):	Estimated Amount	Allocated To: Collection System (Fixed)	Treatment and Disposal (Flow)	Billing and Customer Accounts	Administrative	Allocation Ref.
Total estimated cash operating expenses	11,851,600	3,698,900	7,622,300	530,400		
Replacements and improvements	1,700,000	1,700,000				(1)
Franchise fee expense	1,307,500	427,200	880,300			(8)
Transfer to General Fund	1,928,300	630,000	1,298,300			(8)
Sub-totals	16,787,400	6,456,100	9,800,900	530,400	-	
Non-Rate Revenues:						
Less interest income	(250,000)	(81,700)	(168,300)			(8)
Less tap fees	(95,000)	(31,000)	(64,000)			(8)
Less pollutant surcharge fees	(35,000)	(11,400)	(23,600)			(8)
Less impact fees	(4,000,000)	(1,306,900)	(2,693,100)			(8)
Less annual debt service contributio	(2,343,300)	(765,600)	(1,577,700)			(8)
Less wholesale revenues	(2,800,200)	(914,900)	(1,885,300)			(8)
Total user charge requirements	7,263,900	3,344,600	3,388,900	530,400	-	
Debt Service Requirements:						
Debt Service						
Outstanding Bonds	18,863,900	7,621,000	11,242,900			(9)
Sub-totals	18,863,900	7,621,000	11,242,900	-	-	
Total Requirements	$26,127,800	$10,965,600	$14,631,800	$530,400	$ -	

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(Cont'd)

ALLOCATION OF OPERATION AND MAINTENANCE EXPENSE TO COST FUNCTION
(Explanation of References)

(1) Allocated 100% to Collection System.

(2) Allocated 100% to Treatment and Disposal.

(3) Allocated 100% to Customer Accounts and Billing.

(4) Allocated 70% to Collection System and 30% to Treatment and Disposal.

(5) Allocated pro rata based on all expenses except salaries and wages, employee benefits, chemicals and purchased power.

(6) Allocated 100% to Administrative and General.

(7) Allocated pro rata based on salaries and wages.

(8) Allocated pro rata between Collection System and Treatment and Disposal based on total estimated cash operating expenses.

(9) Allocated based on analysis of projects funded by outstanding bond proceeds.

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

SCHEDULE OF PLANT FLOWS AND WASTEWATER STRENGTH CONSTITUENTS
(12 Months Ended 09/30/2025)

Month	Raw Sewage (MG)	Less Wholesale Sewage (MG)	Normalized Raw Sewage (MG)	Average BOD (mg/l)	Average TSS (mg/l)	Average P (mg/l)	Pounds BOD	Pounds TSS	Pounds P	Pounds KN
October 2024	137.3	(26.4)	110.9	48	39	9	231,137	231,137	7,396	46,227
November	124.4	(26.4)	98.0	36	36	5	204,372	204,372	6,540	40,874
December	119.4	(26.4)	93.0	42	33	5	193,863	193,863	6,204	38,773
January 2025	115.6	(26.4)	89.2	36	31	16	185,976	185,976	5,951	37,195
February	112.6	(26.4)	86.2	44	34	10	179,765	179,765	5,752	35,953
March	124.3	(26.4)	97.9	49	33	4	204,207	204,207	6,535	40,841
April	121.7	(26.4)	95.3	40	53	5	198,617	198,617	6,356	39,723
May	143.5	(26.4)	117.1	90	39	10	244,106	244,106	7,811	48,821
June	149.4	(26.4)	123.0	61	56	6	256,459	256,459	8,207	51,292
July	169.6	(26.4)	143.2	46	46	5	298,605	298,605	9,555	59,721
August	143.7	(26.4)	117.3	47	40	6	244,470	244,470	7,823	48,894
September	132.9	(26.4)	106.5	285	148	28	222,036	222,036	7,105	44,407
Totals	1,594.3	(316.8)	1,277.5	824	588	109	2,663,613	2,663,613	85,235	532,721

(Confidential - For Internal Use of Pflugerville Only)

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ALLOCATION OF ESTIMATED TREATMENT AND FLOW EXPENSE TO CUSTOMER CLASS
(Rounded to nearest $100)

		Allocated To:									
User Charge Requirements (page 14):	Totals	Flow		BOD		TSS		P		TKN	
Allocated Functional Costs (1)	$3,388,900	$1,355,600		$915,000		$915,000		$33,900		$169,400	
Allocation to Customer Classes:											
Residential	$2,168,900	$867,600	(2)	$585,600	(3)	$585,600	(4)	$21,700	(5)	$108,400	(6)
Commercial	1,084,400	433,800	(2)	292,800	(3)	292,800	(4)	10,800	(5)	54,200	(6)
Boulder Ridge	67,800	27,100	(2)	18,300	(3)	18,300	(4)	700	(5)	3,400	(6)
I/I	67,800	27,100	(2)	18,300	(3)	18,300	(4)	700	(5)	3,400	(6)
Sub-totals	3,388,900	1,355,600		915,000		915,000		33,900		169,400	
Debt Service Requirements (page 14):											
Allocated Functional Costs*	$11,242,900	$11,242,900									
Allocation to Customer Classes:											
Residential	$7,195,400	$7,195,400	(2)	$ -		$ -		$ -		$ -	
Commercial	3,597,700	3,597,700	(2)	-		-		-		-	
Boulder Ridge	224,900	224,900	(2)	-		-		-		-	
I/I	224,900	224,900	(2)	-		-		-		-	
Sub-totals	11,242,900	11,242,900		-		-		-		-	
Totals	$14,631,800	$12,598,500		$915,000		$915,000		$33,900		$169,400	

(1) Allocated 40.0% / 27.0% / 27.0% / 1.0% / 5.0% per wastewater operations.

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ALLOCATION OF ESTIMATED TREATMENT AND FLOW EXPENSE TO CUSTOMER CLASS
(Rounded to nearest $100)

(2) Allocated based on test year flow plus assumed growth in 1,000s of gallons.

	Residential*	Commercial*	Boulder Ridge*	I/I*	Total
	835,926	415,496	31,009	20,631	1,303,062
Percentage	64%	32%	2%	2%	100%

* Based on calculated flow due to I/I

Normalized Plant Flow (twelve months ended 09/30/2025) (1,000 gal.)	1,303,062
Less: Residential flow	(835,926)
Less: Commercial flow	(415,496)
Less: Boulder Ridge flow	(31,009)
Flow due to I/I	20,631

(3) Allocated based on test year lbs.

	Residential*	Commercial*	Boulder Ridge*	I/I**	Total
	1,742,906	866,309	64,654	43,031	2,716,900
Percentage	64%	32%	2%	2%	100%

* Based on test year flow plus assumed growth and normal domestic lbs. of 250 mg/l.
Formula = MG x 8.34 x 250 mg/l

** Based on calculated BOD due to I/I

Normalized Plant BOD (twelve months ended 09/30/2025) (1,000 gal.)	2,716,900
Less: Residential calculated BOD	(1,742,906)
Less: Commercial calculated BOD	(866,309)
Less: Boulder Ridge calculated BOD	(64,654)
BOD due to I/I	43,031

(Continued on next page)

ALLOCATION OF ESTIMATED TREATMENT AND FLOW EXPENSE TO CUSTOMER CLASS
(Rounded to nearest $100)

(4) Allocated based on test year lbs.

	Residential*	Commercial*	Boulder Ridge*	I/I**	Total
	1,742,906	866,309	64,654	43,016	2,716,885
Percentage	64%	32%	2%	2%	100%

* Based on test year flow plus assumed growth and normal domestic lbs. of 250 mg/l.
Formula = MG x 8.34 x 250 mg/l

** Based on calculated TSS due to I/I

Normalized Plant TSS (twelve months ended 09/30/2025) (1,000 gal.)	2,716,885
Less: Residential calculated TSS	(1,742,906)
Less: Commercial calculated TSS	(866,309)
Less: Boulder Ridge calculated TSS	(64,654)
TSS due to I/I	43,016

(5) Allocated based on test year lbs.

	Residential*	Commercial*	Boulder Ridge*	I/I**	Total
	55,773	27,722	2,069	1,376	86,940
Percentage	64%	32%	2%	2%	100%

* Based on test year flow plus assumed growth and normal domestic lbs. of 8 mg/l.
Formula = MG x 8.34 x 8 mg/l

** Based on calculated P due to I/I

Normalized Plant P (twelve months ended 09/30/2025) (1,000 gal.)	86,940
Less: Residential calculated P	(55,773)
Less: Commercial calculated P	(27,722)
Less: Boulder Ridge calculated P	(2,069)
P due to I/I	1,376

(Continued on next page)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ALLOCATION OF ESTIMATED TREATMENT AND FLOW EXPENSE TO CUSTOMER CLASS
(Rounded to nearest $100)

(6) Allocated based on test year lbs.

	Residential*	Commercial*	Boulder Ridge*	I/I**	Total
	348,581	173,262	12,931	8,601	543,375
Percentage	64%	32%	2%	2%	100%

* Based on test year flow plus assumed growth and normal domestic lbs. of 50 mg/l.
Formula = MG x 8.34 x 50 mg/l

** Based on calculated TKN due to I/I

Normalized Plant TKN (twelve months ended 09/30/2025) (1,000 gal.)	543,375
Less: Residential calculated TKN	(348,581)
Less: Commercial calculated TKN	(173,262)
Less: Boulder Ridge calculated TKN	(12,931)
TKN due to I/I	8,601

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

ALLOCATION OF ESTIMATED TREATMENT AND FLOW I/I EXPENSE TO CUSTOMER CLASS
(Rounded to nearest $100)

User Charge Requirements:

Flow	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$867,600	$17,600	$885,200
Commercial	433,800	8,800	442,600
Boulder Ridge	27,100	700	27,800
Totals	$1,328,500	$27,100	$1,355,600

BOD	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$585,600	$12,000	$597,600
Commercial	292,800	5,900	298,700
Boulder Ridge	18,300	400	18,700
Totals	$896,700	$18,300	$915,000

TSS	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$585,600	$12,000	$597,600
Commercial	292,800	5,900	298,700
Boulder Ridge	18,300	400	18,700
Totals	$896,700	$18,300	$915,000

P	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$21,700	$500	$22,200
Commercial	10,800	200	11,000
Boulder Ridge	700	-	700
Totals	$33,200	$700	$33,900

TKN	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$108,400	$2,200	$110,600
Commercial	54,200	1,100	55,300
Boulder Ridge	3,400	100	3,500
Totals	$166,000	$3,400	$169,400

Capital and Debt Service Requirements:

Flow (2)	Flow	Flow I/I	Total Flow
Customer Class:		(1)	
Residential	$7,195,400	$146,600	$7,342,000
Commercial	3,597,700	72,900	3,670,600
Boulder Ridge	224,900	5,400	230,300
Totals	$11,018,000	$224,900	$11,242,900

(1) Allocated based on test year flow plus assumed growth:	Customer Class	Percentage
Residential	835,926	65.2%
Commercial	415,496	32.4%
Boulder Ridge	31,009	2.4%
Totals	1,282,431	100.0%

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

(Confidential - For Internal Use of Pflugerville Only)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

CALCULATION OF ESTIMATED RATES AND CHARGES - O&M, CAPITAL, AND DEBT SERVICE
(Rounded to nearest $100)

Treatment and Disposal:	Totals	Flow	BOD	TSS	P	TKN
Customer Class:						
(A) **Residential**	$2,213,200	$885,200	$597,600	$597,600	$22,200	$110,600
Less: Subsidization - Commercial Offset (1)	(290,000)					
Sub-total	1,923,200					
Divided by: Billing determinant:						
Normalized TY equivalent 1,000 gallons	835,926					
Rate per 1,000 gallons	$2.30					
(B) **Commercial**	$1,106,300	$442,600	$298,700	$298,700	$11,000	$55,300
Plus: Subsidization - Commercial Offset (1)	290,000					
Sub-total	1,396,300					
Divided by: Billing determinant:						
Normalized TY equivalent 1,000 gallons	415,496					
Rate per 1,000 gallons	$3.36					
(C) **Boulder Ridge**	$69,400	$27,800	$18,700	$18,700	$700	$3,500
Divided by: Billing determinant:						
Normalized TY equivalent 1,000 gallons	31,009					
Rate per 1,000 gallons	$2.24					
(D) **Excessive Strength Surcharge**			$915,000	$915,000	$33,900	$169,400
Divided by: Billing determinant:						
Normalized TY lbs.			2,716,900	2,716,885	86,940	543,375
Rate per lb.			$0.34	$0.34	$0.39	$0.31

(1) Per Utility Management.

(Continued on next page)

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

(Confidential - For Internal Use of Pflugerville Only)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Cont'd)

CALCULATION OF ESTIMATED RATES AND CHARGES - O&M, CAPITAL, AND DEBT SERVICE

(Rounded to nearest $100)

Collection System:

Allocated Functional Costs	$10,965,600
Divided by: Normalized Total Equivalent Bills	23,159
Annual Collection System Charge per Equivalent Meter	473.49
Divided by 12 Months	12
Monthly Collection System Charge per Equivalent Meter	$39.46
Use (Rounded)	$39.50

Billing and Customer Accounts:

Allocated Functional Costs	$530,400
Divided by: Normalized Average Annual Bills	17,212
Annual Billing and Customer Accounts Charge	30.82
Divided by 12 Months	12
Monthly Billing and Customer Accounts Charge	$2.57
Use (Rounded)	$2.60

Monthly Base Charge		Calculated Monthly Billing Charge	Equivalency Factor	Calculated Monthly Collection System Charge	Monthly Base Charge
Meter Size:					
5/8	inch meter	$2.60	1.0	$39.50	$42.10
3/4	inch meter	2.60	1.0	39.50	42.10
1	inch meter	2.60	2.5	98.75	101.35
1 1/2	inch meter	2.60	5.7	225.15	227.75
2	inch meter	2.60	10.0	395.00	397.60
3	inch meter	2.60	23.0	908.50	911.10
4	inch meter	2.60	40.0	1,580.00	1,582.60
6	inch meter	2.60	91.0	3,594.50	3,597.10
8	inch meter	2.60	162.1	6,402.95	6,405.55
12	inch meter	2.60	364.6	14,401.70	14,404.30
Unmetered		2.60	2.5	98.75	101.35

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

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

CALCULATION OF ESTIMATED RATES AND CHARGES - DEBT SERVICE

Treatment and Disposal:		Totals	Flow
	Customer Class:		
(A)	**Residential**		
	Allocated Functional Costs	$7,342,000	$7,342,000
	Divided by: Billing determinant Normalized TY equivalent 1,000 gallons	835,926	
	Rate per 1,000 gallons	$8.78	
(B)	**Commercial**		
	Allocated Functional Costs	$3,670,600	$3,670,600
	Divided by: Billing determinant Normalized TY equivalent 1,000 gallons	415,496	
	Rate per 1,000 gallons	$8.83	
(C)	**Boulder Ridge**		
	Allocated Functional Costs	$230,300	$230,300
	Divided by: Billing determinant Normalized TY equivalent 1,000 gallons	31,009	
	Rate per 1,000 gallons	$7.43	

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

(Confidential - For Internal Use of Pflugerville Only)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

SUMMARY OF PRESENT AND PROPOSED RATES AND CHARGES

		Proposed						
Base Charge (Per Month)	Present	User Charge	Debt Service	Phase I Total	Phase II	Phase III	Phase IV	Phase V
All Meters	$65.00							
Wholesale (Per LUE)	$41.67			$41.67	$41.67	$41.67	$41.67	$41.67
Meter Size:								
5/8 inch meter		$42.10		$42.10	$49.05	$57.14	$57.14	$57.14
3/4 inch meter		42.10		42.10	49.05	57.14	57.14	57.14
1 inch meter		101.35		101.35	118.07	137.55	137.55	137.55
1 1/2 inch meter		227.75		227.75	265.33	309.11	309.11	309.11
2 inch meter		397.60		397.60	463.20	539.63	539.63	539.63
3 inch meter		911.10		911.10	1,061.43	1,236.57	1,236.57	1,236.57
4 inch meter		1,582.60		1,582.60	1,843.73	2,147.95	2,147.95	2,147.95
6 inch meter		3,597.10		3,597.10	4,190.62	4,882.07	4,882.07	4,882.07
8 inch meter		6,405.55		6,405.55	7,462.47	8,693.78	8,693.78	8,693.78
12 inch meter		14,404.30		14,404.30	16,781.01	19,549.88	19,549.88	19,549.88
Unmetered		101.35		101.35	118.07	137.55	137.55	137.55
Volumetric Rate (Per 1,000 Gallons)								
All Users	$6.50							
Residential		$2.30	$8.78	$11.08	$12.91	$15.04	$15.04	$15.04
Commercial		3.36	8.83	12.19	14.20	16.54	16.54	16.54
Boulder Ridge		2.24	7.43	9.67	11.27	13.13	13.13	13.13
Excessive Strength Surcharges								
BOD (>250 mg/l)	$0.27			$0.34	$0.40	$0.47	$0.47	$0.47
COD (>450 mg/l)	0.15			0.15	0.17	0.20	0.20	0.20
TSS (>250 mg/l)	0.19			0.34	0.40	0.47	0.47	0.47
P (>6 mg/l)	1.95			0.39	0.45	0.52	0.52	0.52
TKN (>50 mg/l)	0.65			0.31	0.36	0.42	0.42	0.42

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

(Confidential - For Internal Use of Pflugerville Only)

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Phase I)

CUSTOMER BILL IMPACT

		Current Rates	Phase I Rates	Change	% Change Over Prior Rates
Residential (5/8" meter)					
1,000	gallons	$71.50	$53.18	($18.32)	-25.6%
2,000	gallons	78.00	64.26	(13.74)	-17.6%
3,000	gallons	84.50	75.34	(9.16)	-10.8%
4,000	gallons	91.00	86.42	(4.58)	-5.0%
5,000	gallons	97.50	97.50	-	0.0%
8,000	gallons	117.00	130.74	13.74	11.7%
10,000	gallons	130.00	152.90	22.90	17.6%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	gallons (8" meter)	$18.39	$53.20	$34.81	189.3%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	gallons (6" meter)	$19.72	$48.56	$28.84	146.2%
Commercial (1 1/2" meter)					
40,000	gallons (Restaurant)	$325.00	$715.35	$390.35	120.1%
Commercial (2" meter)					
50,000	gallons	$390.00	$1,007.10	$617.10	158.2%
700,000	gallons (Big Box)	4,615.00	8,930.60	4,315.60	93.5%
Boulder Ridge					
2,000,000	gallons (6" meter)	$13,065.00	$22,937.10	$9,872.10	75.6%
5,000,000	gallons (5/8" meter)	32,565.00	48,392.10	15,827.10	48.6%

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Phase II)

CUSTOMER BILL IMPACT

		Phase I Rates	Phase II Rates	Change	% Change Over Prior Rates
Residential (5/8" meter)					
1,000	gallons	$53.18	$61.96	$8.78	16.5%
2,000	gallons	64.26	74.87	10.61	16.5%
3,000	gallons	75.34	87.78	12.44	16.5%
4,000	gallons	86.42	100.69	14.27	16.5%
5,000	gallons	97.50	113.60	16.10	16.5%
8,000	gallons	130.74	152.33	21.59	16.5%
10,000	gallons	152.90	178.15	25.25	16.5%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	gallons (8" meter)	$53.20	$61.97	$8.77	16.5%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	gallons (6" meter)	$48.56	$56.57	$8.01	16.5%
Commercial (1 1/2" meter)					
40,000	gallons (Restaurant)	$715.35	$833.33	$117.98	16.5%
Commercial (2" meter)					
50,000	gallons	$1,007.10	$1,173.20	$166.10	16.5%
700,000	gallons (Big Box)	8,930.60	10,403.20	1,472.60	16.5%
Boulder Ridge					
2,000,000	gallons (6" meter)	$22,937.10	$26,730.62	$3,793.52	16.5%
5,000,000	gallons (5/8" meter)	48,392.10	56,399.05	8,006.95	16.5%

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Phase III)

CUSTOMER BILL IMPACT

		Phase II Rates	Phase III Rates	Change	% Change Over Prior Rates
Residential (5/8" meter)					
1,000	gallons	$61.96	$72.18	$10.22	16.5%
2,000	gallons	74.87	87.22	12.35	16.5%
3,000	gallons	87.78	102.26	14.48	16.5%
4,000	gallons	100.69	117.30	16.61	16.5%
5,000	gallons	113.60	132.34	18.74	16.5%
8,000	gallons	152.33	177.46	25.13	16.5%
10,000	gallons	178.15	207.54	29.39	16.5%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	gallons (8" meter)	$61.97	$72.19	$10.22	16.5%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	gallons (6" meter)	$56.57	$65.89	$9.32	16.5%
Commercial (1 1/2" meter)					
40,000	gallons (Restaurant)	$833.33	$970.71	$137.38	16.5%
Commercial (2" meter)					
50,000	gallons	$1,173.20	$1,366.63	$193.43	16.5%
700,000	gallons (Big Box)	10,403.20	12,117.63	1,714.43	16.5%
Boulder Ridge					
2,000,000	gallons (6" meter)	$26,730.62	$31,142.07	$4,411.45	16.5%
5,000,000	gallons (5/8" meter)	56,399.05	65,707.14	9,308.09	16.5%

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Phase IV)

CUSTOMER BILL IMPACT

		Phase III Rates	Phase IV Rates	Change	% Change Over Prior Rates
Residential (5/8" meter)					
1,000	gallons	$72.18	$72.18	$ -	0.0%
2,000	gallons	87.22	87.22	-	0.0%
3,000	gallons	102.26	102.26	-	0.0%
4,000	gallons	117.30	117.30	-	0.0%
5,000	gallons	132.34	132.34	-	0.0%
8,000	gallons	177.46	177.46	-	0.0%
10,000	gallons	207.54	207.54	-	0.0%
Autumn Ranch Apartments (Per Unit for 336 Units)					
2,800	gallons (8" meter)	$72.19	$72.19	$ -	0.0%
Stone Hill Apartments (Per Unit for 300 Units)					
3,000	gallons (6" meter)	$65.89	$65.89	$ -	0.0%
Commercial (1 1/2" meter)					
40,000	gallons (Restaurant)	$970.71	$970.71	$ -	0.0%
Commercial (2" meter)					
50,000	gallons	$1,366.63	$1,366.63	$ -	0.0%
700,000	gallons (Big Box)	12,117.63	12,117.63	-	0.0%
Boulder Ridge					
2,000,000	gallons (6" meter)	$31,142.07	$31,142.07	$ -	0.0%
5,000,000	gallons (5/8" meter)	65,707.14	65,707.14	-	0.0%

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

PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

(Phase V)

CUSTOMER BILL IMPACT

		Phase IV Rates	Phase V Rates	Change		% Change Over Prior Rates
Residential (5/8" meter)						
1,000	gallons	$72.18	$72.18	$	-	0.0%
2,000	gallons	87.22	87.22		-	0.0%
3,000	gallons	102.26	102.26		-	0.0%
4,000	gallons	117.30	117.30		-	0.0%
5,000	gallons	132.34	132.34		-	0.0%
8,000	gallons	177.46	177.46		-	0.0%
10,000	gallons	207.54	207.54		-	0.0%
Autumn Ranch Apartments (Per Unit for 336 Units)						
2,800	gallons (8" meter)	$72.19	$72.19	$	-	0.0%
Stone Hill Apartments (Per Unit for 300 Units)						
3,000	gallons (6" meter)	$65.89	$65.89	$	-	0.0%
Commercial (1 1/2" meter)						
40,000	gallons (Restaurant)	$970.71	$970.71	$	-	0.0%
Commercial (2" meter)						
50,000	gallons	$1,366.63	$1,366.63	$	-	0.0%
700,000	gallons (Big Box)	12,117.63	12,117.63		-	0.0%
Boulder Ridge						
2,000,000	gallons (6" meter)	$31,142.07	$31,142.07	$	-	0.0%
5,000,000	gallons (5/8" meter)	65,707.14	65,707.14		-	0.0%

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

CALCULATION OF ESTIMATED REVENUES AT PROPOSED RATES AND CHARGES

USER CHARGE AND DEBT SERVICE BILLINGS		Billing Determinants		Proposed Rates	Estimated Revenues
Base Charge:					
Meter Size:					
5/8	inch meter	201,357	Annual Bills	$42.10	$8,477,130
3/4	inch meter	281	Annual Bills	42.10	11,830
1	inch meter	850	Annual Bills	101.35	86,148
1 1/2	inch meter	925	Annual Bills	227.75	210,669
2	inch meter	1,388	Annual Bills	397.60	551,869
3	inch meter	227	Annual Bills	911.10	206,820
4	inch meter	162	Annual Bills	1,582.60	256,381
6	inch meter	203	Annual Bills	3,597.10	730,211
8	inch meter	112	Annual Bills	6,405.55	717,422
12	inch meter	11	Annual Bills	14,404.30	158,447
Unmetered		1,009	Annual Bills	101.35	102,262
Volumetric Rate (Per 1,000 Gallons) - Residential					
Flow		835,926	1,000s of Gallons	$11.08	9,262,060
Volumetric Rate (Per 1,000 Gallons) - Commercial					
Flow		415,496	1,000s of Gallons	12.19	5,064,896
Volumetric Rate (Per 1,000 Gallons) - Boulder Ridge					
Flow		31,009	1,000s of Gallons	9.67	299,857
	Sub-total				$26,136,002
Less Estimated Net Revenue Requirements					(26,127,800)
Variance					$8,202
Percentage					0.03%

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PFLUGERVILLE (TEXAS) MUNICIPAL WASTEWATER UTILITY

COMPARISON OF ALLOCATED COST OF SERVICE WITH REVENUE UNDER ADJUSTED RATES

Customer Classification	Cost of Service	Normalized Revenue Under Existing Rates	Cost of Service Increase (Decrease) %	Cost of Service Increase (Decrease) Amount	Revenue Under Adjusted Rates	Variance Between Adjusted Revenues and Cost of Service	
Residential	$17,701,700	$19,075,800	(7.20)	($1,374,100)	$17,714,300	$12,600	0.07%
Commercial	8,082,400	3,138,100	157.60	4,944,300	8,078,200	(4,200)	-0.05%
Boulder Ridge	343,700	205,100	67.60	138,600	343,600	(100)	-0.03%
Totals	$26,127,800	$22,419,000	16.50	$3,708,800	$26,136,100	$8,300	0.03%

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