

PROPOSED August 2021

WATER AND WASTEWATER COST OF SERVICE AND RATE DESIGN STUDY City of Pflugerville, Texas



PREPARED BY:

**NewGen
Strategies & Solutions**

ECONOMICS

STRATEGY

STAKEHOLDERS

SUSTAINABILITY

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August 5, 2021

Ms. Sereniah Breland
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. Breland:

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
Director

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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 rates are projected to under-recover the utility's costs over the next five years.

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

Table ES-1
Proposed Retail Water Rates for Pflugerville

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fixed Charges (per month)						
5/8-inch	\$ 17.00	\$ 19.00	\$ 21.00	\$ 23.00	\$ 25.00	\$ 25.00
3/4-inch	26.18	30.02	34.02	38.18	42.50	42.50
1-inch	43.22	49.06	55.05	61.19	67.50	67.50
1 ½-inch	79.22	82.08	83.58	83.72	82.50	82.50
2-inch	131.58	142.12	151.62	160.08	167.50	167.50
3-inch	290.02	344.28	402.78	465.52	532.50	532.50
4-inch	453.22	538.08	629.58	727.72	832.50	832.50
6-inch	906.78	1,076.92	1,260.42	1,457.28	1,667.50	1,667.50
8-inch	1,994.78	2,558.92	3,192.42	3,895.28	4,667.50	4,667.50
Volumetric Charges (per 1,000 gallons)						
0 - 3,000	\$ 3.80	\$4.20	\$4.60	\$4.80	\$4.80	\$4.80
3,001 – 10,000	4.80	5.30	5.80	6.00	6.00	6.00
10,001 – 25,000	6.00	6.60	7.30	7.50	7.50	7.50
>25,000	7.50	8.30	9.10	9.40	9.40	9.40

Table ES-2
Proposed Retail Wastewater Rates for Pflugerville

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fixed Charges (per month) ⁽¹⁾						
All Customers	\$ 28.50	\$ 29.00	\$ 29.50	\$ 30.00	\$ 30.50	\$ 31.00
Volumetric Charges (per 1,000 gallons)						
All Volumes	\$4.20	\$4.20	\$4.45	\$4.95	\$5.45	\$5.95

Notes:

- 1) Retail rates for customers outside the City Limits of Pflugerville and not in a District that sets its own rates 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 2020, the water utility provided service to approximately 20,000 retail connections as well as two wholesale water customers (Windermere and Manville Water Supply Corporation). 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 2020, the wastewater utility provided service to approximately 21,000 retail connections as well as one wholesale wastewater customer (the City of Hutto). The City of Hutto wholesale contract was originally set to expire in January 2020, but was extended and is expected to end presently. The analysis assumes, based on the most recent data available, that the wholesale service to Hutto will end prior to beginning of fiscal year 2022.

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

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

Current Retail Rates

The current retail water rates are shown in Table 1-1. The fixed charges increase with increasing meter size, which is consistent with industry best practice. Larger water meters can place greater demands on the water system and, thus, should pay a greater fixed charge to compensate the utility for the infrastructure put into service to accommodate this demand. However, based on the City's most recently completed impact fee study, the meter factors that indicate the equivalence between various meter sizes needed to be updated to reflect the most up-to-date data on the types of meters that are prevalent in the City's water system.

Section 1

Thus, the proposed rates continue a phase-in to transition to new meter factors over a five-year period, which was started last year.

The existing retail water rates 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
Current Retail Water Rates

	Pflugerville	Lakeside MUD/WCID	Kelly Lane WCID
Fixed Charges (per month)			
5/8-inch	\$ 17.00	\$ 16.00	\$ 13.68
3/4-inch	26.18	16.00	13.68
1-inch	43.22	21.00	22.84
1 ½-inch	79.22	33.16	45.11
2-inch	131.58	48.30	72.85
3-inch	290.02		
4-inch	453.22		
6-inch	906.78		
8-inch	1,994.78		
Volumetric Charges (per 1,000 gallons)			
Pflugerville Tiers			
0 – 3,000	\$ 3.80		
3,001 – 10,000	4.80		
10,001 – 25,000	6.00		
> 25,000	7.50		
Non-Pflugerville Tiers			
0 – 7,000		\$ 4.15	\$ 4.25
7,001 – 15,000		4.35	4.45
> 15,000		5.05	5.15

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.

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

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	\$ 28.50	\$ 33.50	\$ 40.00	\$ 35.36
3/4-inch	28.50	33.50	60.00	35.36
1-inch	28.50	33.50	100.00	88.43
1 ½-inch	28.50	33.50	200.00	176.88
2-inch	28.50	33.50	320.00	283.02
3-inch	28.50	33.50		530.66
4-inch	28.50	33.50		884.45
6-inch	28.50	33.50		1,768.90
8-inch	28.50	33.50		2,830.22
Volumetric Charges (per 1,000 gallons)				
All Volumes	\$ 4.20	\$ 4.20	N/A	\$ 6.20

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 2021 Approved Budget. A Test Year is a common term in rate studies that refers to an adjusted fiscal year budget that is used as a basis for setting rates. The Test Year should be representative of “typical” conditions, with adjustments for any unusual or one-time expenses. Further, any projected non-recurring expenses or revenues are identified and incorporated into the financial forecast. The development of the Test Year is shown in Schedule 2.

The Test Year was used to develop a five-year revenue requirement forecast for FY 2022 through FY 2026. 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 is shown in Schedule 7 and the wastewater revenue requirement forecast is shown in Schedule 13. Tables 2-1 and 2-2 show the revenue requirement forecast for the water and wastewater utilities, respectively.

Table 2-1
Water Revenue Requirement Forecast

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
O&M	\$ 15,844,861	\$ 16,110,087	\$ 16,562,315	\$ 17,191,962	\$ 18,127,172
Capital Outlay	728,682	743,984	759,608	775,559	791,846
Debt Service	5,026,451	9,070,207	10,804,130	11,718,810	11,789,487
Reserve Contributions	0	0	0	0	0
Total Cost	21,599,993	25,924,278	28,126,053	29,686,332	30,708,505
Less: Impact Fee Offset for Debt	(1,000,000)	(1,000,000)	(1,000,000)	(500,000)	0
Less: Revenue Offsets	(242,000)	(248,250)	(254,813)	(261,703)	(268,938)
Net Revenue Requirement	20,357,993	24,676,028	26,871,240	28,924,629	30,439,566

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

Table 2-2
Wastewater Revenue Requirement Forecast

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
O&M	\$ 9,064,695	\$ 9,093,671	\$ 9,359,706	\$ 9,671,024	\$ 10,275,743
Capital Outlay	281,110	287,013	293,041	299,195	305,478
Debt Service	5,538,871	7,214,332	9,003,434	12,613,048	12,685,921
Reserve Contributions	0	0	0	0	0
Total Cost	14,884,676	16,595,016	18,656,181	22,583,266	23,267,141
Less: Impact Fee Offset for Debt	0	0	0	0	0
Less: Revenue Offsets	(130,680)	(136,930)	(143,493)	(150,383)	(157,618)
Net Revenue Requirement	14,753,996	16,458,086	18,512,689	22,432,883	23,109,523

The key factors impacting the revenue requirement include:

- Proposed Debt – The capital plan (as shown in Schedule 5) contemplates the issuance of approximately \$202 million in water related debt and approximately \$207 million in wastewater related debt over the five-year forecast. Some of this new debt service is partially offset by impact fees (as shown in Schedule 6), but the proposed debt still has a meaningful impact on the revenue requirement.
- New Staff – The forecast includes new staff positions that impact the revenue requirement.
- The proposed wastewater treatment plant will use significant electricity and the Test Year includes an adjustment to electricity for wastewater treatment that impacts the wastewater revenue requirement.

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 as summarized in Schedules 12 and 14, respectively. If actual customer growth falls short of this assumption, the utility could underperform the projections shown in this report. The analysis also assumes the Districts will adopt wastewater rates as proposed and shown in Schedule 14. City Staff is working with representatives of the Districts to implement the proposed rates.

Recovery Under Current Rates

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

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

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water					
Revenue Requirement	\$ 20,357,993	\$ 24,676,028	\$ 26,871,240	\$ 28,924,629	\$ 30,439,566
Projected Revenue	19,892,446	20,746,462	21,715,138	22,919,901	24,719,010
Over-(Under) Recovery	(465,547)	(3,929,566)	(5,156,102)	(6,004,728)	(5,720,557)
Wastewater					
Revenue Requirement	\$ 14,753,996	\$ 16,458,086	\$ 18,512,689	\$ 22,432,883	\$ 23,109,523
Projected Revenue	14,318,646	14,958,497	15,633,443	16,344,799	17,094,775
Over-(Under) Recovery	(435,350)	(1,499,589)	(2,879,245)	(6,088,084)	(6,014,748)
Combined Over-(Under) Recovery	(900,897)	(5,429,155)	(8,035,348)	(12,092,812)	(11,735,305)

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

Proposed Water Rates

NewGen recommends the retail water rates shown in Table 3-2. The proposed water rates reflect increases in the fixed charges and volumetric rates as well as the continuation of the gradual transition to new meter factors (meter equivalencies) over a five-year period.

Table 3-2
Proposed Retail Water Rates for Pflugerville

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fixed Charges (per month)						
5/8-inch	\$17.00	\$19.00	\$21.00	\$23.00	\$25.00	\$25.00
3/4-inch	26.18	30.02	34.02	38.18	42.50	42.50
1-inch	43.22	49.06	55.05	61.19	67.50	67.50
1 ½-inch	79.22	82.08	83.58	83.72	82.50	82.50
2-inch	131.58	142.12	151.62	160.08	167.50	167.50
3-inch	290.02	344.28	402.78	465.52	532.50	532.50
4-inch	453.22	538.08	629.58	727.72	832.50	832.50
6-inch	906.78	1,076.92	1,260.42	1,457.28	1,667.50	1,667.50
8-inch	1,994.78	2,558.92	3,192.42	3,895.28	4,667.50	4,667.50
Volumetric Charges (per 1,000 gallons)						
0 - 3,000	\$ 3.80	\$4.20	\$4.60	\$4.80	\$4.80	\$4.80
3,001 – 10,000	4.80	5.30	5.80	6.00	6.00	6.00
10,001 – 25,000	6.00	6.60	7.30	7.50	7.50	7.50
>25,000	7.50	8.30	9.10	9.40	9.40	9.40

Meter Factors

NewGen recommends the City transition to the meter factors established by the City's 2019 impact fee study conducted by Freese & Nichols, 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 2.7 times as much water from the system as a 5/8-inch meter. Thus, the fixed charge for a 1-inch meter should be 2.7 times the rate for a 5/8-inch meter. However, the current rates reflect a fixed charge for 1-inch meters of only approximately 2.5 times the fixed charge for a 5/8-inch meter. The meter factors contained within the recent impact fee study imply the need to increase, sometimes significantly, the meter factors used to set rates for water meters larger than 5/8-inch. The proposed water rates continue the progression toward ultimate meter factors.

Volumetric Rates

NewGen recommends no changes to the volume of water reflected in each tier of the City's inclining block rate structure. The existing rate structure includes a minimum volume in the first tier – reflective of 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.

The volumetric revenue forecast for the water utility is based on normalized water consumption and assumes perfectly inelastic demand (i.e., no reduction in water demand as a result of increasing rates). Significant changes in customer behavior in response to water rate increases could cause the water utility revenue to be less than forecasted.

Proposed Wastewater Rates

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

Table 3-3
Proposed Retail Wastewater Rates for Pflugerville

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Fixed Charges (per month) ⁽¹⁾						
All Customers	\$ 28.50	\$ 29.00	\$ 29.50	\$ 30.00	\$ 30.50	\$ 31.00
Volumetric Charges (per 1,000 gallons)						
All Volumes	\$4.20	\$4.20	\$4.45	\$4.95	\$5.45	\$5.95

Notes:

- 1) Retail rates for customers outside the City Limits of Pflugerville and not in a District that sets its own rates 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 \$0.50 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 by \$0.25 in fiscal year 2023 and \$0.50 annually in fiscal years 2024 through 2026. 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. Figure 3-1 and Figure 3-2 show the revenue requirement as well as forecasted revenue under current and proposed rates for the water and the wastewater utilities, respectively.

Section 3

Table 3-4
Revenue Recovery Under Proposed Rates

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
Water					
Revenue Requirement	\$ 20,357,993	\$ 24,676,028	\$ 26,871,240	\$ 28,924,629	\$ 30,439,566
Projected Revenue	21,543,501	24,220,978	26,373,677	28,353,732	30,366,467
Over-(Under) Recovery	1,185,508	(455,050)	(497,563)	(570,897)	(73,099)
Wastewater					
Revenue Requirement	\$ 14,753,996	\$ 16,458,086	\$ 18,512,689	\$ 22,432,883	\$ 23,109,523
Projected Revenue	15,583,700	16,963,418	18,783,093	20,741,249	22,848,221
Over-(Under) Recovery	829,705	505,332	270,404	(1,691,634)	(261,302)
Combined Over-(Under) Recovery	2,015,213	50,282	(227,160)	(2,262,531)	(334,401)

Figure 3-1. Water Graph

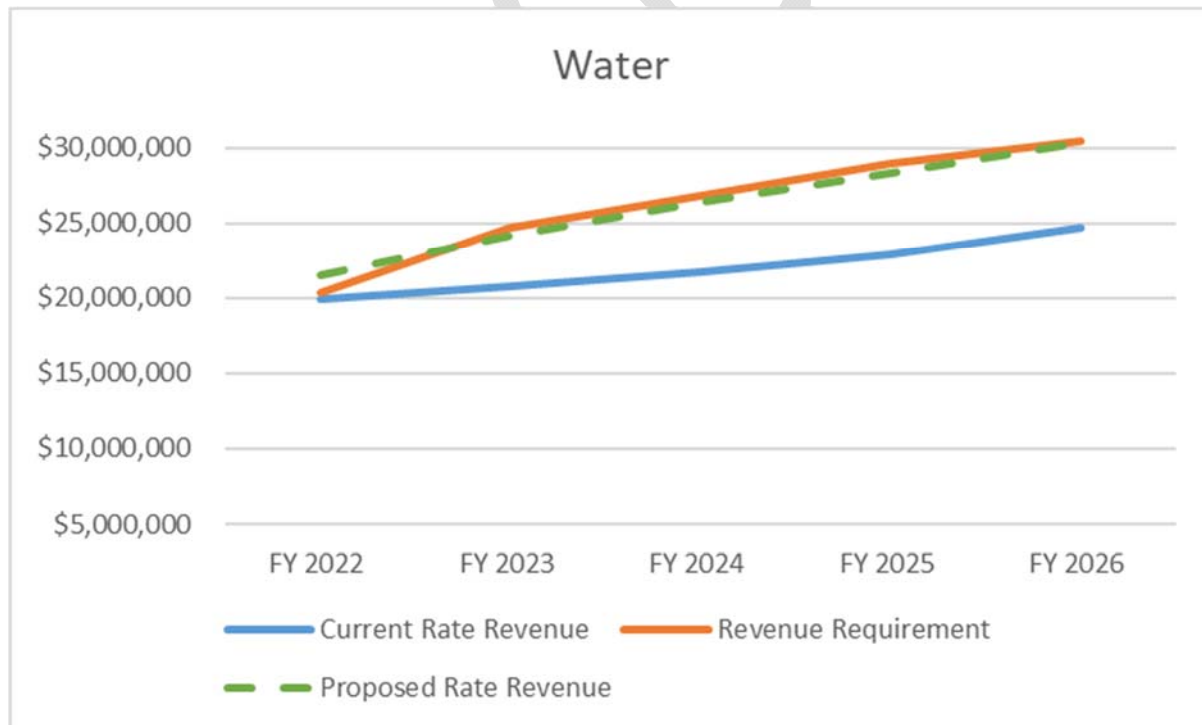
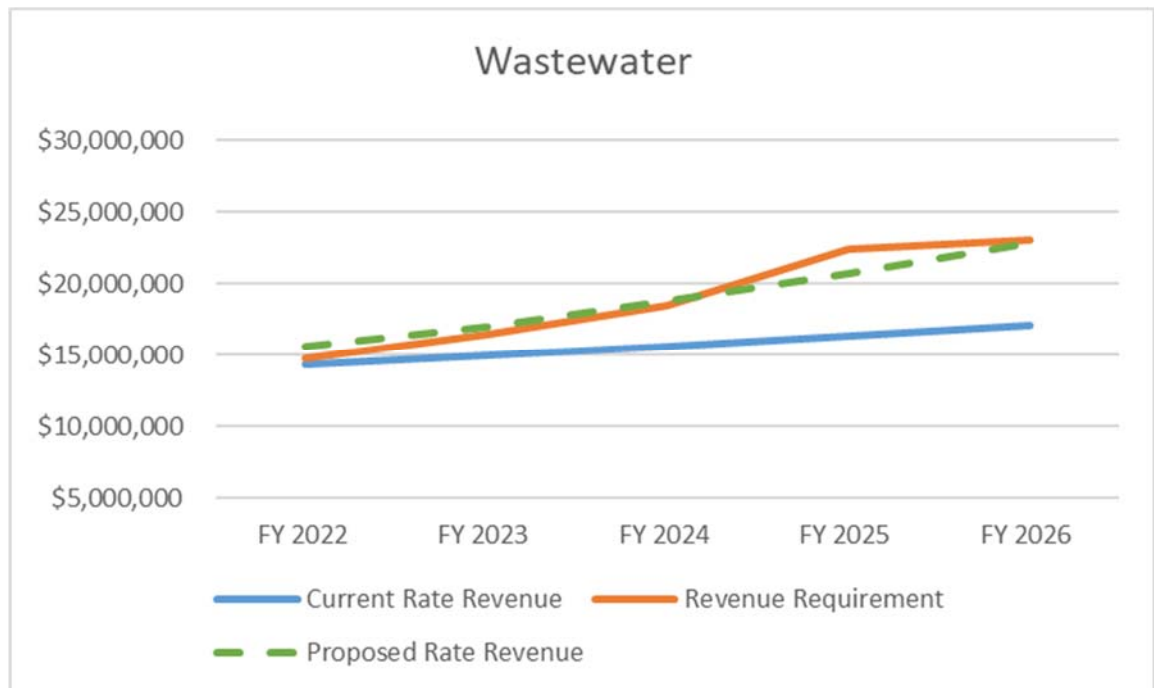


Figure 3-2. Wastewater Graph



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 for wastewater based on actual water consumption.

Section 3

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

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
3,000 gallons	\$ 28.40	\$ 31.60	\$ 34.80	\$ 37.40	\$ 39.40	\$ 39.40
\$ Increase		3.20	3.20	2.60	2.00	0.00
% Increase		11.3%	10.1%	7.5%	5.3%	0.0%
5,000 gallons	\$ 38.00	\$ 42.20	\$ 46.40	\$ 49.40	\$ 51.40	\$ 51.40
\$ Increase		4.20	4.20	3.00	2.00	0.00
% Increase		11.1%	10.0%	6.5%	4.0%	0.0%
10,000 gallons	\$ 62.00	\$ 68.70	\$ 75.40	\$ 79.40	\$ 81.40	\$ 81.40
\$ Increase		6.70	6.70	4.00	2.00	0.00
% Increase		10.8%	9.8%	5.3%	2.5%	0.0%
15,000 gallons	\$ 92.00	\$ 101.70	\$ 111.90	\$ 116.90	\$ 118.90	\$ 118.90
\$ Increase		9.70	10.20	5.00	2.00	0.00
% Increase		10.5%	10.0%	4.5%	1.7%	0.0%
25,000 gallons	\$ 152.00	\$ 167.70	\$ 184.90	\$ 191.90	\$ 193.90	\$ 193.90
\$ Increase		15.70	17.20	7.00	2.00	0.00
% Increase		10.3%	10.3%	3.8%	1.0%	0.0%

Notes:

Bills shown in this table are for customers inside the City Limits with a 5/8-inch water meter

**Table 3-6
Retail Wastewater Bill Comparison**

	Current Rates	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026
3,000 gallons	\$ 41.10	\$ 41.60	\$ 42.85	\$ 44.85	\$ 46.85	\$ 48.85
\$ Increase		0.50	1.25	2.00	2.00	2.00
% Increase		1.2%	3.0%	4.7%	4.5%	4.3%
5,000 gallons	\$ 49.50	\$ 50.00	\$ 51.75	\$ 54.75	\$ 57.75	\$ 60.75
\$ Increase		0.50	1.75	3.00	3.00	3.00
% Increase		1.0%	3.5%	5.8%	5.5%	5.2%
10,000 gallons	\$ 70.50	\$ 71.00	\$ 74.00	\$ 79.50	\$ 85.00	\$ 90.50
\$ Increase		0.50	3.00	5.50	5.50	5.50
% Increase		0.7%	4.2%	7.4%	6.9%	6.5%
15,000 gallons	\$ 91.50	\$ 92.00	\$ 96.25	\$ 104.25	\$ 112.25	\$ 120.25
\$ Increase		0.50	4.25	8.00	8.00	8.00
% Increase		0.5%	4.6%	8.3%	7.7%	7.1%
25,000 gallons	\$ 133.50	\$ 134.00	\$ 140.75	\$ 153.75	\$ 166.75	\$ 179.75
\$ Increase		0.50	6.75	13.00	13.00	13.00
% Increase		0.4%	5.0%	9.2%	8.5%	7.8%

Notes:

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

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

**Schedule 1
General Inputs**

General Inputs

	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Reference
Inflation Factors						
General Salary	0.0%	3.0%	3.0%	3.0%	3.0%	Per conversation with City staff
Insurance	0.0%	7.5%	7.5%	7.5%	7.5%	Per conversation with City staff
Chemicals	0.0%	3.5%	3.5%	3.5%	3.5%	Per conversation with City staff
Pf W Growth	3.9%	3.9%	3.9%	3.9%	3.9%	Discussions with City staff
LCRA	0.0%	2.0%	2.0%	2.1%	2.1%	confirm pricing and forecast below
General	0.0%	2.1%	2.1%	2.1%	2.1%	Blue Chip Economic Indicators, Vol. 45, No. 10, October 10, 2020, page 14, Long-Range Consensus GDP Chained Price Index
Lakeside Growth	7.5%	7.5%	7.5%	7.5%	7.5%	Per two-year annualized growth in retail customers between FY 2017 and FY 2019
Windermere Transfer	0.0%	1.97%	1.97%	1.97%	1.97%	growth in the portion of the revenue from Windermere customers that is transferred to Windermere based on the CPI adjustment
Inc 2%	0.0%	2.0%	2.0%	2.0%	2.0%	
Inc 3%	0.0%	3.0%	3.0%	3.0%	3.0%	
Inc 4%	0.0%	4.0%	4.0%	4.0%	4.0%	
Inc 5%	0.0%	5.0%	5.0%	5.0%	5.0%	
Inc 10%	0.0%	10.0%	10.0%	10.0%	10.0%	
Inc 12%	0.0%	12.0%	12.0%	12.0%	12.0%	
WH MUD Water	7.5%	7.5%	7.5%	7.5%	7.5%	based on growth in Lakeside
Water Rev	0.0%	12.3%	8.8%	7.5%	7.1%	from Proposed Rates
WW Rev	0.0%	7.9%	10.7%	10.4%	10.2%	from Proposed Rates
Windermere WW Growth	0.0%	0.0%	0.0%	0.0%	0.0%	Assumes no additional growth in Windermere
WT Electric	0.0%	3.9%	3.9%	3.9%	3.9%	Pf water customer growth (year 1 is 0% b/c Test Year is equal to FY 2022 Budget)
WW Col Electric	0.0%	3.5%	3.5%	3.5%	3.5%	Pf wastewater customer growth (year 1 is 0% b/c Test Year is equal to FY 2022 Budget)
WW Treat Electric	0.0%	3.5%	3.5%	3.5%	3.5%	Projection from City based on additional electricity for treatment (e.g., UV) and then Pf wastewater customer growth thereafter
Pf WW Growth	3.5%	3.5%	3.5%	3.5%	3.5%	Discussions with City staff
Pf Out WW Growth	7.0%	7.0%	7.0%	7.0%	7.0%	Per two-year annualized growth in retail customers between FY 2017 and FY 2019
Pf WW Only Growth	3.0%	3.0%	3.0%	3.0%	3.0%	Discussions with City staff (and FY 2020 customer growth)
WW District Growth	6.1%	6.1%	6.2%	6.3%	6.4%	A new connection in Lakeside for water equals a new connection for the Districts in wastewater
Other Professional	0.0%	-45.6%	-46.5%	-75.2%	0.0%	Based on City budget projection
None	0.0%	0.0%	0.0%	0.0%	0.0%	
Assumed Annual change in CPI (all Urban, South Region) for Windermere Rates (per Agreement)					1.1%	based on 2019 adjustment and assumed going forward

Forecasted LCRA Water

Water Volume (AF per year)						
Used	7,680	8,064	8,467	8,891	9,335	starts at 64% and then grows at 5% per year
Reserved	4,320	3,936	3,533	3,109	2,665	
Total	12,000	12,000	12,000	12,000	12,000	
Water Rate (\$/AF)						
Used	\$ 155.00	\$ 155.00	\$ 155.00	\$ 155.00	\$ 155.00	Equal to 50% of the firm water rate
Reserved	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	\$ 77.50	
Raw Water Cost	\$ 1,525,200	\$ 1,554,960	\$ 1,586,208	\$ 1,619,018	\$ 1,653,469	

Forecasted Revenue

Water	17,764,000	21,785,501	24,469,228	26,628,489	28,615,435	30,635,406
Wastewater	10,479,080	15,714,380	16,963,418	18,783,093	20,741,249	22,848,221

Proposed Debt Terms

Rate (%)	4.25%	4.25%	4.25%	4.25%	4.25%
Term (years)	30	30	30	30	30
Issuance Fee (%)	2.0%	2.0%	2.0%	2.0%	2.0%

Interest Earned on Reserves	1.0%	1.0%	1.0%	1.0%	1.0%
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City of Pflugerville
Water and Wastewater Cost of Service

Schedule 1
General Inputs

General Inputs

	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Reference
Impact Fees						
Fee per Service Unit Equivalent						NEW RATE SOURCES
Water	\$ 7,897	\$ 7,897	\$ 7,897	\$ 7,897	\$ 7,897	ORD 1440-20-04-14.pdf (page 6)
Wastewater						
Service Area 1	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	\$ 1,898	ORD 1440-20-04-14.pdf (page 6)
Service Area 2	\$ 8,184	\$ 8,184	\$ 8,184	\$ 8,184	\$ 8,184	ORD 1440-20-04-14.pdf (page 6)
Contemplated SUEs						
Service Area 1	1,255	1,255	1,255	1,255	1,255	Freese & Nichols 2019 Impact Fee Study, page 4-4, Table 4-3
Service Area 2	966	966	966	966	966	Freese & Nichols 2019 Impact Fee Study, page 4-4, Table 4-4
	2,221	2,221	2,221	2,221	2,221	
Blended Average	\$ 4,632	\$ 4,632	\$ 4,632	\$ 4,632	\$ 4,632	

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 2
Test Year Development

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
1	Revenues										
2	Water Operating Revenue										
3	3100 Water Revenue	\$ 14,759,723	\$ 17,771,091	\$ 16,500,000	\$ (16,500,000)	\$ -	100.0%	0.0%	\$ -	\$ -	A
4	3101 Wholesale Water - Manville	810,449	797,495	694,000	(694,000)	-	100.0%	0.0%	-	-	A
5	3102 Wholesale Water - Windermere	359,783	359,628	353,000	(353,000)	-	100.0%	0.0%	-	-	A
6	3105 Parts/Taxable	(237)	(377)	-	-	-	100.0%	0.0%	-	-	
7	3120 Tap Fees	6,250	2,750	5,000	-	5,000	100.0%	0.0%	5,000	-	
8	3125 Fire Hydrant Testing Fee	4,500	5,000	5,000	-	5,000	100.0%	0.0%	5,000	-	
9	3700 Service Fees	110,255	113,310	90,000	-	90,000	100.0%	0.0%	90,000	-	
10	3710 Interest Income	254,272	121,808	100,000	(100,000)	-	100.0%	0.0%	-	-	B
11	3720 Miscellaneous Income	19,339	22,632	17,000	-	17,000	100.0%	0.0%	17,000	-	
12	3721 Cash Long Short	0	(1,510)	-	-	-	100.0%	0.0%	-	-	
13	3729 Insurance Claim Revenue	26,937	33,318	-	-	-	100.0%	0.0%	-	-	
14	3850 Sale of Fixed Assets	5,676	22,743	-	-	-	100.0%	0.0%	-	-	
15	Total Water Operating Revenue	\$ 16,356,947	\$ 19,247,889	\$ 17,764,000	\$ (17,647,000)	\$ 117,000			\$ 117,000	\$ -	
16											
17	Water Other Revenue										
18	3136 Impact fees	\$ 2,896,574	\$ 2,181,976	\$ -	\$ -	-	100.0%	0.0%	\$ -	\$ -	
19	3711 Non-operating Interest	176,958	73,867	100,000	(100,000)	-	100.0%	0.0%	-	-	B
20	3363 TWDB Grant	-	-	-	-	-	100.0%	0.0%	-	-	
21	3735 Impact Fee Transfer (DS funding)	2,000,000	-	2,000,000	(2,000,000)	-	100.0%	0.0%	-	-	E
22	3735 Impact Fee Transfer (IF funding)	-	-	-	-	-	100.0%	0.0%	-	-	G
23	3883 Contribution From Other Fund	-	-	-	-	-	100.0%	0.0%	-	-	
24	3900 Fund Balance Transfer	-	525,000	-	-	-	100.0%	0.0%	-	-	
25	New Solid Waste Cost Sharing	-	-	-	125,000	125,000	100.0%	0.0%	125,000	-	F
26	Total Water Other Revenue	\$ 5,073,532	\$ 2,780,843	\$ 2,100,000	\$ (1,975,000)	\$ 125,000			\$ 125,000	\$ -	
27											
28	Wastewater Operating Revenue										
29	3110 Wastewater	\$ 9,486,541	\$ 10,309,906	\$ 10,373,400	\$ (10,373,400)	\$ -	0.0%	100.0%	\$ -	\$ -	A
30	3120 Wastewater Tap Fees	5,500	5,000	1,000	-	1,000	0.0%	100.0%	-	1,000	
31	3710 Interest Income	254,272	121,808	100,000	(100,000)	-	0.0%	100.0%	-	-	B
32	3720 Miscellaneous Income	-	10,408	-	-	-	0.0%	100.0%	-	-	
33	3726 Rental Income	5,070	4,290	4,680	-	4,680	0.0%	100.0%	-	4,680	
34	3729 Insurance Claim Revenue	-	2,825	-	-	-	0.0%	100.0%	-	-	
35	3741 Recycling Center	10,450	7,460	-	-	-	0.0%	100.0%	-	-	
36	3850 Sale of Fixed Assets	62,750	-	-	-	-	0.0%	100.0%	-	-	
37	NEW Effluent Sales	-	-	-	-	-	0.0%	100.0%	-	-	
38	Total Wastewater Operating Revenue	\$ 9,824,583	\$ 10,461,698	\$ 10,479,080	\$ (10,473,400)	\$ 5,680			\$ -	\$ 5,680	
39											
40	Wastewater Other Revenue										
41	3139 Impact Fees	\$ 2,506,657	\$ 2,346,925	\$ -	\$ -	-	0.0%	100.0%	\$ -	\$ -	
42	3711 Non-Operating Interest	213,800	103,336	125,000	(125,000)	-	0.0%	100.0%	-	-	B
43	3731 Developer Contributions	-	-	-	-	-	0.0%	100.0%	-	-	
44	3732 Transfer from Escrow-Mellenbruch Colo Sand	-	-	-	-	-	0.0%	100.0%	-	-	
45	3735 Impact Fee Transfer (DS funding)	1,100,000	-	1,100,000	(1,100,000)	-	0.0%	100.0%	-	-	E
46	3735 Impact Fee Transfer (IF funding)	-	-	-	-	-	0.0%	100.0%	-	-	
47	New Solid Waste Cost Sharing	-	-	-	125,000	125,000	0.0%	100.0%	-	125,000	F
48	Total Wastewater Other Revenue	\$ 3,820,457	\$ 2,450,260	\$ 1,225,000	\$ (1,100,000)	\$ 125,000			\$ -	\$ 125,000	
49											
50	Total Revenues	\$ 35,075,519	\$ 34,940,689	\$ 31,568,080	\$ (31,195,400)	\$ 372,680			\$ 242,000	\$ 130,680	
51											
52	Operations and Maintenance Expenses										
53	Utility Administration										
54	4000 Salaries	\$ 742,800	\$ 777,669	\$ 973,401	\$ 437,735	\$ 1,411,136	50.0%	50.0%	\$ 705,568	\$ 705,568	D, L

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
55	4005 Overtime	2,795	972	2,000	500	2,500	50.0%	50.0%	1,250	1,250	D
56	4006 Overtime- Pfestivals	753	-	600	-	600	50.0%	50.0%	300	300	
57	4010 Employee Incentives	1,800	2,700	1,800	-	1,800	50.0%	50.0%	900	900	
58	4015 Employee Retirement	100,354	106,345	129,038	33,154	162,192	50.0%	50.0%	81,096	81,096	D
59	4020 Social Security/Medicare	54,786	56,970	74,802	19,037	93,839	50.0%	50.0%	46,919	46,919	D
60	4030 Workers Compensation	1,848	2,435	1,914	964	2,878	50.0%	50.0%	1,439	1,439	D
61	4040 Employee Insurance	94,995	94,905	133,120	27,527	160,647	50.0%	50.0%	80,324	80,324	D
62	4050 Unemployment Tax	243	2,145	8,199	(2,035)	6,164	50.0%	50.0%	3,082	3,082	D
63	4085 Merit Increases	-	-	35,441	9,072	44,513	50.0%	50.0%	22,256	22,256	D
64	4110 Legal Fees	18,310	5,250	5,000	10,000	15,000	50.0%	50.0%	7,500	7,500	D
65	4195 Other Professional Fees	959,773	826,937	991,654	768,118	1,759,772	50.0%	50.0%	879,886	879,886	C, D
66	4200 Gasoline	6,164	4,910	6,135	5,567	11,702	50.0%	50.0%	5,851	5,851	I
67	4210 Vehicle Maintenance/Repair	1,898	11,915	10,000	5,016	15,016	50.0%	50.0%	7,508	7,508	I
68	4260 Franchise Fee Water/Wastewater	1,016,660	1,169,530	1,116,700	442,167	1,558,867	59.9%	40.1%	933,481	625,386	D
69	4300 Electricity	22,385	21,387	24,000	(1,000)	23,000	50.0%	50.0%	11,500	11,500	D
70	4310 Communications	18,735	36,836	38,900	13,800	52,700	50.0%	50.0%	26,350	26,350	D
71	4400 Postage	70,758	72,432	75,500	(500)	75,000	50.0%	50.0%	37,500	37,500	D
72	4405 Uniforms	3,022	838	3,230	2,270	5,500	50.0%	50.0%	2,750	2,750	D
73	4410 Travel & Training	25,639	5,768	28,500	7,000	35,500	50.0%	50.0%	17,750	17,750	D
74	4420 Insurance	11,325	12,018	13,000	4,000	17,000	50.0%	50.0%	8,500	8,500	D
75	4430 Office Supplies	8,354	8,089	12,000	-	12,000	50.0%	50.0%	6,000	6,000	
76	4432 Custodial Supplies	-	2,533	5,500	2,139	7,639	50.0%	50.0%	3,819	3,819	I
77	4440 Small Tools	20,708	36,092	38,350	(13,350)	25,000	50.0%	50.0%	12,500	12,500	D
78	4450 Advertising	5,953	6,875	6,000	-	6,000	50.0%	50.0%	3,000	3,000	
79	4455 Printing and Records	-	4,723	2,000	-	2,000	50.0%	50.0%	1,000	1,000	
80	4460 Membership/Dues	7,631	6,048	12,800	13,398	26,198	50.0%	50.0%	13,099	13,099	D, K
81	4465 Rentals/Leases	3,967	8,160	14,000	(2,000)	12,000	50.0%	50.0%	6,000	6,000	D
82	4470 Publications/Software	-	-	-	-	-	50.0%	50.0%	-	-	
83	4480 Other Operating	39,386	7,981	-	26,000	26,000	50.0%	50.0%	13,000	13,000	D
84	4482 Bad Debt Expense	2,846	2,364	-	-	-	50.0%	50.0%	-	-	
85	4510 Maintenance Contracts	143,659	151,900	313,451	(207,351)	106,100	50.0%	50.0%	53,050	53,050	D
86	4520 Maintenance & Repairs	68,797	51,690	62,000	(12,000)	50,000	50.0%	50.0%	25,000	25,000	D
87	4600 Emergency Management	-	-	-	-	-	50.0%	50.0%	-	-	
88	4645 Transfer	750,000	901,500	750,000	1,555,511	2,305,511	50.0%	50.0%	1,152,756	1,152,756	M
89	4636 Manville Contract	627	-	-	-	-	50.0%	50.0%	-	-	
90	4677 Information Technology	92	-	-	-	-	50.0%	50.0%	-	-	
91	NEW Senior Utility Engineer - FY 2022	-	-	-	-	-	50.0%	50.0%	-	-	
92	NEW Assistant Utility Director - FY 2022	-	-	-	-	-	50.0%	50.0%	-	-	
93	NEW Utility Services Technician - FY 2022	-	-	-	-	-	50.0%	50.0%	-	-	
94	NEW Utility Services Technician - FY 2022	-	-	-	-	-	50.0%	50.0%	-	-	
95	Total Utility Administration	\$ 4,207,060	\$ 4,399,916	\$ 4,889,035	\$ 3,144,739	\$ 8,033,774			\$ 4,170,934	\$ 3,862,839	
96											
97	Utility Maintenance										
98	4000 Salaries	\$ 780,927	\$ 905,146	\$ 1,064,795	\$ (1,064,795)	\$ -	50.0%	50.0%	\$ -	\$ -	H
99	4005 Overtime	69,840	93,243	80,000	(80,000)	-	50.0%	50.0%	-	-	H
100	4006 Overtime- Pfestivals	3,808	-	2,000	(2,000)	-	50.0%	50.0%	-	-	H
101	4010 Employee Incentives	6,854	6,161	5,400	(5,400)	-	50.0%	50.0%	-	-	H
102	4015 Employee Retirement	116,666	136,630	155,546	(155,546)	-	50.0%	50.0%	-	-	H
103	4020 Social Security/Medicare	64,910	76,478	88,143	(88,143)	-	50.0%	50.0%	-	-	H
104	4030 Workers Compensation	11,021	11,850	14,097	(14,097)	-	50.0%	50.0%	-	-	H
105	4040 Employee Insurance	144,683	154,051	208,000	(208,000)	-	50.0%	50.0%	-	-	H
106	4050 Unemployment Tax	742	3,222	11,250	(11,250)	-	50.0%	50.0%	-	-	H
107	4085 Merit Increases	-	-	42,101	(42,101)	-	50.0%	50.0%	-	-	H
108	4200 Gasoline	29,734	24,101	40,000	(40,000)	-	50.0%	50.0%	-	-	H

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
109	4210 Vehicle Repair	52,455	29,885	20,500	(20,500)	-	50.0%	50.0%	-	-	H
110	4220 Equipment Repair	30,785	28,852	20,000	(20,000)	-	50.0%	50.0%	-	-	H
111	4310 Communications	5,027	6,424	6,000	(6,000)	-	50.0%	50.0%	-	-	H
112	4405 Uniforms	9,473	24,265	26,100	(26,100)	-	50.0%	50.0%	-	-	H
113	4410 Training and Education	25,218	25,033	33,000	(33,000)	-	50.0%	50.0%	-	-	H
114	4420 Insurance	18,044	17,107	19,400	(19,400)	-	50.0%	50.0%	-	-	H
115	4430 Office Supplies	-	222	-	-	-	50.0%	50.0%	-	-	H
116	4432 Custodial Supplies	-	6,390	9,200	(9,200)	-	50.0%	50.0%	-	-	H
117	4433 Chemicals	100	106	-	-	-	50.0%	50.0%	-	-	H
118	4440 Small Tools/Equipment	44,846	43,492	45,002	(45,002)	-	50.0%	50.0%	-	-	H
119	4455 Printing and Records	-	-	-	-	-	50.0%	50.0%	-	-	H
120	4460 Memberships/Dues	-	225	450	(450)	-	50.0%	50.0%	-	-	H
121	4465 Rentals/Leases	1,011	7,379	2,000	(2,000)	-	50.0%	50.0%	-	-	H
122	4480 Other Operating Expenses	24,888	1,733	500	(500)	-	50.0%	50.0%	-	-	H
123	4520 Maintenance & Repairs	3,775	10,474	12,100	(12,100)	-	50.0%	50.0%	-	-	H
124	NEW Utility Systems Worker I FY 21	-	-	49,662	(49,662)	-	50.0%	50.0%	-	-	H
125	NEW Utility Systems Worker I FY 21	-	-	49,662	(49,662)	-	50.0%	50.0%	-	-	H
126	NEW Utility Systems Worker I FY 21	-	-	49,662	(49,662)	-	50.0%	50.0%	-	-	H
127	NEW Utility Systems Worker III FY 21	-	-	61,802	(61,802)	-	50.0%	50.0%	-	-	H
128	NEW Logistics Officer FY 21	-	-	57,330	(57,330)	-	50.0%	50.0%	-	-	H
129	NEW Electrician - Journeyman FY 21	-	-	70,108	(70,108)	-	50.0%	50.0%	-	-	H
130	NEW SCADA Specialist FY 21	-	-	64,997	(64,997)	-	50.0%	50.0%	-	-	H
131	NEW Backflow Coordinator FY 23	-	-	-	-	-	50.0%	50.0%	-	-	H
132	NEW Utility Systems Worker I/II FY 24	-	-	-	-	-	50.0%	50.0%	-	-	H
133	NEW Utility Systems Worker I/II FY 24	-	-	-	-	-	50.0%	50.0%	-	-	H
134	Total Utility Maintenance	\$ 1,444,809	\$ 1,612,469	\$ 2,308,807	\$ (2,308,807)	\$ -			\$ -	\$ -	
135											
136	Water Treatment										
137	4000 Salaries	\$ 309,565	\$ 361,864	\$ 475,062	\$ 68,734	\$ 543,796	100.0%	0.0%	\$ 543,796	\$ -	D, L
138	4005 Overtime	42,822	50,622	32,500	7,500	40,000	100.0%	0.0%	40,000	-	D
139	4006 Overtime- Pfestivals	-	-	500	1,500	2,000	100.0%	0.0%	2,000	-	
140	4010 Employee Incentives	-	-	-	-	-	100.0%	0.0%	-	-	
141	4015 Employee Retirement	47,807	56,207	68,588	5,634	74,222	100.0%	0.0%	74,222	-	D
142	4020 Social Security/Medicare	26,277	31,031	38,867	3,192	42,059	100.0%	0.0%	42,059	-	D
143	4030 Workers Compensation	4,542	5,397	6,198	(233)	5,965	100.0%	0.0%	5,965	-	D
144	4040 Employee Insurance	53,021	52,103	83,200	1,351	84,551	100.0%	0.0%	84,551	-	D
145	4050 Unemployment Tax	72	1,306	4,500	(1,337)	3,163	100.0%	0.0%	3,163	-	D
146	4085 Merit Increases	-	-	18,651	1,510	20,161	100.0%	0.0%	20,161	-	D
147	4155 Lab Fees	6,242	8,712	7,000	(1,000)	6,000	100.0%	0.0%	6,000	-	D
148	4195 Other Professional Fees	17,540	236,540	-	-	-	100.0%	0.0%	-	-	
149	4200 Gasoline	9,355	4,871	6,500	5,898	12,398	100.0%	0.0%	12,398	-	I
150	4210 Vehicle Mnt	3,826	11,308	3,500	1,756	5,256	100.0%	0.0%	5,256	-	I
151	4220 Equipment Repair	9,017	1,303	3,500	-	3,500	100.0%	0.0%	3,500	-	
152	4300 Electricity	519,917	685,408	769,000	52,000	821,000	100.0%	0.0%	821,000	-	D
153	4310 Communications	15,277	14,062	14,200	(7,900)	6,300	100.0%	0.0%	6,300	-	D
154	4320 Water	388	373	400	-	400	100.0%	0.0%	400	-	
155	4405 Uniforms	3,724	6,832	8,000	-	8,000	100.0%	0.0%	8,000	-	
156	4410 Training and Education	5,159	3,926	10,000	-	10,000	100.0%	0.0%	10,000	-	
157	4420 Insurance	26,128	37,738	29,500	2,300	31,800	100.0%	0.0%	31,800	-	D
158	4432 Custodial Supplies	-	1,576	4,600	1,789	6,389	100.0%	0.0%	6,389	-	I
159	4433 Chemicals	206,032	211,058	210,000	20,000	230,000	100.0%	0.0%	230,000	-	D
160	4440 Small Tools/Equipment	16,919	14,880	8,000	(1,000)	7,000	100.0%	0.0%	7,000	-	D
161	4465 Rentals/Leases	3,963	7,760	2,000	500	2,500	100.0%	0.0%	2,500	-	D
162	4480 Other Operating	16,234	1,894	1,200	(1,200)	-	100.0%	0.0%	-	-	

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
163	4485 State Permits	6,773	100	35,000	(29,500)	5,500	100.0%	0.0%	5,500	-	D
164	4510 Maintenance Contracts	80,199	98,454	85,450	(34,700)	50,750	100.0%	0.0%	50,750	-	D
165	4520 Maintenance and Repairs	1,756,403	1,798,903	937,040	(337,040)	600,000	100.0%	0.0%	600,000	-	D
166	FY 2025 Utility Maintenance Tech II (WTP)	-	-	-	-	-	100.0%	0.0%	-	-	
167	Total Water Treatment	\$ 3,187,201	\$ 3,704,229	\$ 2,862,956	\$ (240,246)	\$ 2,622,710			\$ 2,622,710	\$ -	
168											
169	Water Distribution										
170	4000 Salaries	\$ 174,780	\$ 191,846	\$ 187,868	\$ 760,700	\$ 948,568	100.0%	0.0%	\$ 948,568	\$ -	D, L
171	4005 Overtime	742	705	1,000	49,000	50,000	100.0%	0.0%	50,000	-	D
172	4010 Employee Incentives	-	-	-	1,800	1,800	100.0%	0.0%	1,800	-	D
173	4015 Employee Retirement	24,077	26,497	25,497	92,836	118,333	100.0%	0.0%	118,333	-	D
174	4020 Social Security/Medicare	13,048	14,754	14,448	52,607	67,055	100.0%	0.0%	67,055	-	D
175	4030 Workers Compensation	1,936	2,308	2,311	7,413	9,724	100.0%	0.0%	9,724	-	D
176	4040 Employee Insurance	30,342	30,820	33,280	127,367	160,647	100.0%	0.0%	160,647	-	D
177	4050 Unemployment Tax	36	576	1,800	3,522	5,322	100.0%	0.0%	5,322	-	D
178	4085 Merit Increases	-	-	6,934	25,162	32,096	100.0%	0.0%	32,096	-	D
179	4155 Lab Fees	19,455	30,190	33,000	9,500	42,500	100.0%	0.0%	42,500	-	D
180	4195 Other Professional Fees	-	-	-	-	-	100.0%	0.0%	-	-	
181	4200 Gasoline	12,059	7,789	13,500	12,250	25,750	100.0%	0.0%	25,750	-	I
182	4210 Vehicle Repair	5,995	5,749	5,000	2,508	7,508	100.0%	0.0%	7,508	-	I
183	4220 Equipment Repair	760	80	1,500	10,000	11,500	100.0%	0.0%	11,500	-	D
184	4300 Electricity	164,780	153,494	130,300	93,700	224,000	100.0%	0.0%	224,000	-	D
185	4310 Communications	12,779	9,655	9,925	(7,125)	2,800	100.0%	0.0%	2,800	-	D
186	4330 Natural Gas	977	1,135	1,200	300	1,500	100.0%	0.0%	1,500	-	
187	4400 Postage	-	-	400	(400)	-	100.0%	0.0%	-	-	
188	4405 Uniforms	3,702	6,085	5,800	21,750	27,550	100.0%	0.0%	27,550	-	D
189	4410 Training and Education	3,601	3,188	4,000	15,000	19,000	100.0%	0.0%	19,000	-	D
190	4420 Insurance	31,303	35,173	37,900	12,700	50,600	100.0%	0.0%	50,600	-	D
191	4430 Office Supplies	-	230	300	(300)	-	100.0%	0.0%	-	-	
192	4432 Custodial Supplies	-	375	1,100	428	1,528	100.0%	0.0%	1,528	-	I
193	4433 Chemicals	20,022	19,086	18,000	-	18,000	100.0%	0.0%	18,000	-	
194	4440 Small Tools/Equipment	11,246	6,216	12,500	26,000	38,500	100.0%	0.0%	38,500	-	D
195	4465 Rentals/Leases	1,265	-	1,500	1,000	2,500	100.0%	0.0%	2,500	-	D
196	4480 Other Operating Expenses	4,301	2,657	3,400	(3,400)	-	100.0%	0.0%	-	-	
197	4485 State Permits	36,890	36,890	37,500	13,000	50,500	100.0%	0.0%	50,500	-	D
198	4510 Maintenance Contracts	444,736	203,515	52,050	9,500	61,550	100.0%	0.0%	61,550	-	D
199	4520 Maintenance and Repairs	324,019	336,045	391,800	(41,800)	350,000	100.0%	0.0%	350,000	-	D
200	4624 Wholesale Water (Manville 685)	919,825	875,087	932,844	(41,844)	891,000	100.0%	0.0%	891,000	-	D
201	4625 Wholesale Water (Manville MUDs)	1,889,594	2,264,299	2,017,145	679,655	2,696,800	100.0%	0.0%	2,696,800	-	D
202	4630 Water District Payments	832,540	855,808	976,547	(84,047)	892,500	100.0%	0.0%	892,500	-	D
203	4635 Water Conservation	34,866	13,031	30,000	(5,000)	25,000	100.0%	0.0%	25,000	-	D
204	4640 Water Meters	293,734	251,580	250,000	20,000	270,000	100.0%	0.0%	270,000	-	D
205	4660 LCRA Water Purchases	1,159,568	1,777,909	1,400,000	125,000	1,525,000	100.0%	0.0%	1,525,000	-	D
206	FY 2025 Backflow Technician	-	-	-	-	-	100.0%	0.0%	-	-	
207	FY 2026 Utility Systems Worker III	-	-	-	-	-	100.0%	0.0%	-	-	
208	FY 2026 Utility Systems Worker II	-	-	-	-	-	100.0%	0.0%	-	-	
209	FY 2026 Utility Systems Worker I	-	-	-	-	-	100.0%	0.0%	-	-	
210	Total Water Distribution	\$ 6,472,978	\$ 7,162,772	\$ 6,640,349	\$ 1,988,781	\$ 8,629,130			\$ 8,629,130	\$ -	
211											
212	Wastewater Collection										
213	4155 Lab Fees	\$ -	\$ -	\$ 1,000	\$ 9,000	\$ 10,000	0.0%	100.0%	\$ -	\$ 10,000	D, L
214	4195 Other Professional Fees	-	400,067	-	-	-	0.0%	100.0%	-	-	
215	4220 Equipment Repair	-	-	-	18,000	18,000	0.0%	100.0%	-	18,000	D
216	4300 Electricity	96,158	85,619	92,000	4,000	96,000	0.0%	100.0%	-	96,000	D

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
217	4310 Communications	6,816	7,106	6,300	(4,700)	1,600	0.0%	100.0%	-	1,600	D
218	4320 Water	499	497	500	260	760	0.0%	100.0%	-	760	
219	4420 Insurance	9,801	11,370	12,300	10,400	22,700	0.0%	100.0%	-	22,700	D
220	4433 Chemicals	58,882	35,372	45,000	(5,000)	40,000	0.0%	100.0%	-	40,000	D
221	4510 Maintenance Contracts	7,626	20,129	25,500	(4,000)	21,500	0.0%	100.0%	-	21,500	D
222	4520 Maintenance and Repairs	415,241	136,009	220,000	40,000	260,000	0.0%	100.0%	-	260,000	D
223	4620 Sludge Disposal	90,969	63,895	100,000	(20,000)	80,000	0.0%	100.0%	-	80,000	D
224	4626 Wholesale Wastewater Windermere	58,615	56,392	61,000	6,600	67,600	0.0%	100.0%	-	67,600	D
225	4000 Salaries	-	-	-	655,338	655,338	0.0%	100.0%	-	655,338	D
226	4005 Overtime	-	-	-	50,000	50,000	0.0%	100.0%	-	50,000	D
227	4006 Overtime Pfestivals	-	-	-	1,500	1,500	0.0%	100.0%	-	1,500	D
228	4010 Employee Incentives	-	-	-	5,400	5,400	0.0%	100.0%	-	5,400	D
229	4015 Employee Retirement	-	-	-	83,723	83,723	0.0%	100.0%	-	83,723	D
230	4020 Social Security/Medicare	-	-	-	47,443	47,443	0.0%	100.0%	-	47,443	D
231	4030 Workers Comp	-	-	-	6,711	6,711	0.0%	100.0%	-	6,711	D
232	4040 Employee Insurance	-	-	-	118,372	118,372	0.0%	100.0%	-	118,372	D
233	4050 Unemployment Tax	-	-	-	3,891	3,891	0.0%	100.0%	-	3,891	D
234	4085 Merit Increases	-	-	-	22,579	22,579	0.0%	100.0%	-	22,579	D
235	4440 Small Tools/Equipment	-	-	-	26,500	26,500	0.0%	100.0%	-	26,500	D
236	4465 Rentals/Leases	-	-	-	6,000	6,000	0.0%	100.0%	-	6,000	D
237	FY 2025 Pretreatment Technician	-	-	-	-	-	0.0%	100.0%	-	-	
238	FY 2026 Utility Systems Worker III	-	-	-	-	-	0.0%	100.0%	-	-	
239	FY 2026 Utility Systems Worker II	-	-	-	-	-	0.0%	100.0%	-	-	
240	FY 2026 Utility Systems Worker I	-	-	-	-	-	0.0%	100.0%	-	-	
241	Total Wastewater Collection	\$ 744,607	\$ 816,456	\$ 563,600	\$ 1,082,017	\$ 1,645,617			\$ -	\$ 1,645,617	
242											
243	Wastewater Treatment										
244	4000 Salaries	\$ 403,503	\$ 297,893	\$ 334,326	\$ 75,616	\$ 409,942	0.0%	100.0%	\$ -	\$ 409,942	D, L
245	4005 Overtime	23,712	29,686	35,000	(5,000)	30,000	0.0%	100.0%	-	30,000	D
246	4006 Overtime- Pfestivals	1,794	74	500	-	500	0.0%	100.0%	-	500	
247	4010 Employee Incentives	5,123	3,600	3,600	-	3,600	0.0%	100.0%	-	3,600	
248	4015 Employee Retirement	59,222	45,089	50,412	1,606	52,018	0.0%	100.0%	-	52,018	D
249	4020 Social Security/Medicare	32,613	24,700	28,567	910	29,477	0.0%	100.0%	-	29,477	D
250	4030 Workers Compensation	6,397	2,637	3,985	193	4,178	0.0%	100.0%	-	4,178	D
251	4040 Employee Insurance	77,611	51,425	66,560	1,081	67,641	0.0%	100.0%	-	67,641	D
252	4050 Unemployment Tax	354	1,162	3,600	(1,097)	2,503	0.0%	100.0%	-	2,503	D
253	4085 Merit Increases	-	-	13,559	463	14,022	0.0%	100.0%	-	14,022	D
254	4155 Lab Fees	87,353	91,765	105,000	(13,000)	92,000	0.0%	100.0%	-	92,000	D
255	4195 Other Professional Fees	-	-	-	-	-	0.0%	100.0%	-	-	
256	4200 Gasoline	35,726	16,823	13,500	12,250	25,750	0.0%	100.0%	-	25,750	I
257	4210 Vehicle Repair	8,538	8,227	12,000	6,020	18,020	0.0%	100.0%	-	18,020	I
258	4220 Equipment Repair	30,308	9,682	10,000	500	10,500	0.0%	100.0%	-	10,500	D
259	4300 Electricity	279,620	300,957	670,747	744,253	1,415,000	0.0%	100.0%	-	1,415,000	D
260	4310 Communications	5,103	2,852	2,700	1,900	4,600	0.0%	100.0%	-	4,600	D
261	4320 Water Expense	243	243	250	10	260	0.0%	100.0%	-	260	D
262	4405 Uniforms	10,125	18,758	12,000	-	12,000	0.0%	100.0%	-	12,000	
263	4410 Training and Education	7,886	6,996	8,000	-	8,000	0.0%	100.0%	-	8,000	
264	4420 Insurance	27,062	27,049	29,400	2,700	32,100	0.0%	100.0%	-	32,100	D
265	4432 Custodial Supplies	-	3,470	3,200	1,244	4,444	0.0%	100.0%	-	4,444	I
266	4433 Chemicals	388,093	456,041	400,000	(100,000)	300,000	0.0%	100.0%	-	300,000	D
267	4440 Small Tools/Equipment	5,274	8,370	11,500	-	11,500	0.0%	100.0%	-	11,500	
268	4460 Memberships/Dues	-	75	-	-	-	0.0%	100.0%	-	-	
269	4465 Rentals/Leases	27,695	3,777	5,000	19,500	24,500	0.0%	100.0%	-	24,500	D
270	4480 Other Operating	24,490	2,138	500	(500)	-	0.0%	100.0%	-	-	

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019	FY 2020	FY 2021	Adjustments	Test Year	Allocation to		Test Year		Notes
		Actual	Actual	Budget			Water	Wastewater	Water	Wastewater	
271	4485 State Permits	28,056	41,166	32,000	(4,500)	27,500	0.0%	100.0%	-	27,500	D
272	4510 Maintenance Contracts	34,148	36,181	46,000	10,500	56,500	0.0%	100.0%	-	56,500	D
273	4520 Maintenance and Repairs	207,918	492,059	448,292	(48,292)	400,000	0.0%	100.0%	-	400,000	D
274	4620 Sludge Disposal	210,165	377,948	205,000	140,000	345,000	0.0%	100.0%	-	345,000	D
275	4627 Water softener rebate program	1,600	-	-	-	-	0.0%	100.0%	-	-	
276	NEW Treatment Plant Operator I FY 24	-	-	-	-	-	0.0%	100.0%	-	-	
277	NEW Treatment Plant Operator I FY24	-	-	-	-	-	0.0%	100.0%	-	-	
278	FY 2023 Treatment Plant Operator I (Wilbarger)x3	-	-	-	-	-	0.0%	100.0%	-	-	
279	FY 2024 Treatment Plant Operator II (Wilbarger)x3	-	-	-	-	-	0.0%	100.0%	-	-	
280	FY 2025 Treatment Plant Operator I (Wilbarger)	-	-	-	-	-	0.0%	100.0%	-	-	
281	FY 2025 Utility Maintenance Technician II (WWTPs)	-	-	-	-	-	0.0%	100.0%	-	-	
282	FY 2026 Environmental Laboratory Analyst	-	-	-	-	-	0.0%	100.0%	-	-	
283	Total Wastewater Treatment	\$ 2,029,731	\$ 2,360,840	\$ 2,555,198	\$ 846,357	\$ 3,401,555			\$ -	\$ 3,401,555	
284											
285	Total Operations and Maintenance Expenses	\$ 18,086,386	\$ 20,056,681	\$ 19,819,945	\$ 4,512,840	\$ 24,332,785			\$ 15,422,774	\$ 8,910,011	
286											
287	Capital Outlay										
288	Utility Administration										
289	4700 Equipment	\$ -	284,908	160,000	\$ (148,780)	\$ 11,220	50.0%	50.0%	\$ 5,610	\$ 5,610	J
290	4702 Software	-	-	-	150,000	150,000	50.0%	50.0%	75,000	75,000	J
291	4710 Buildings	-	-	-	-	-	50.0%	50.0%	-	-	
292	4720 Improvements other than buildings	-	-	-	-	-	50.0%	50.0%	-	-	
293	4735 CCN - Cert of Conv & Necessity	-	-	-	-	-	50.0%	50.0%	-	-	
294	Total Utility Administration	\$ -	\$ 284,908	\$ 160,000	\$ 1,220	\$ 161,220			\$ 80,610	\$ 80,610	
295											
296	Utility Maintenance										
297	4700 Equipment	\$ 143,862	\$ 79,522	\$ 410,000	\$ (410,000)	\$ -	50.0%	50.0%	\$ -	\$ -	H
298	4720 Improvements O/T Buildings	-	-	-	-	-	50.0%	50.0%	-	-	H
299	Total Utility Maintenance	\$ 143,862	\$ 79,522	\$ 410,000	\$ (410,000)	\$ -			\$ -	\$ -	
300											
301	Water Treatment										
302	4700 Equipment	\$ 24,498	\$ 79,368	\$ 580,000	\$ (82,429)	\$ 497,571	100.0%	0.0%	\$ 497,571	\$ -	J
303	4710 Buildings	-	-	-	-	-	100.0%	0.0%	-	-	
304	4720 Improvements O/T Buildings	-	-	-	-	-	100.0%	0.0%	-	-	
305	4702 Software	-	-	-	-	-	100.0%	0.0%	-	-	
306	Total Water Treatment	\$ 24,498	\$ 79,368	\$ 580,000	\$ (82,429)	\$ 497,571			\$ 497,571	\$ -	
307											
308	Water Distribution										
309	4700 Equipment	\$ 24,498	\$ 56,604	\$ -	\$ 150,500	\$ 150,500	100.0%	0.0%	\$ 150,500	\$ -	J
310	4720 Improvements o/t buildings	-	592,485	-	-	-	100.0%	0.0%	-	-	
311	Total Water Distribution	\$ 24,498	\$ 649,089	\$ -	\$ 150,500	\$ 150,500			\$ 150,500	\$ -	
312											
313	Wastewater Collection										
314	4702 Software	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%	100.0%	\$ -	\$ -	
315	4710 Buildings	-	-	-	-	-	0.0%	100.0%	-	-	
316	4720 Improvements o/t Buildings	-	78,150	-	-	-	0.0%	100.0%	-	-	
317	4700 Equipment	-	91,855	15,000	85,500	100,500	0.0%	100.0%	-	100,500	J
318	Total Wastewater Collection	\$ -	\$ 170,005	\$ 15,000	\$ 85,500	\$ 100,500			\$ -	\$ 100,500	
319											
320	Wastewater Treatment										
321	4700 Equipment	\$ 47,896	\$ -	\$ 290,000	\$ (190,000)	\$ 100,000	0.0%	100.0%	\$ -	\$ 100,000	J
322	4710 Buildings	-	-	-	-	-	0.0%	100.0%	-	-	
323	4720 Improvements o/t Buildings	-	-	120,000	(120,000)	-	0.0%	100.0%	-	-	J
324	Total Wastewater Treatment	\$ 47,896	\$ -	\$ 410,000	\$ (310,000)	\$ 100,000			\$ -	\$ 100,000	

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

**Schedule 2
Test Year Development**

Test Year Development

Line No.	Description	FY 2019 Actual	FY 2020 Actual	FY 2021 Budget	Adjustments	Test Year	Allocation to Water	Allocation to Wastewater	Test Year Water	Test Year Wastewater	Notes
325											
326	Total Capital Outlay	\$ 240,754	\$ 1,262,891	\$ 1,575,000	\$ (565,208)	\$ 1,009,792			\$ 728,682	\$ 281,110	
327											
328	Debt Service										
329	Water										
330	4800 Debt Service Interest - Existing	\$ 2,082,125	\$ 2,020,562	\$ 2,849,255		\$ 2,849,255	100.0%	0.0%	\$ 2,849,255	\$ -	
331	4810 Debt Service Principal - Existing	1,760,613	1,822,698	2,317,185		2,317,185	100.0%	0.0%	2,317,185	-	
332	4815 Debt Service Fees	693	415	550		550	100.0%	0.0%	550	-	
333	4820 Bond Issuance Cost	-	-	-		-	100.0%	0.0%	-	-	
334	4800 Debt Service Interest - Proposed	-	-	-		-	100.0%	0.0%	-	-	
335	4810 Debt Service Principal - Proposed	-	-	-		-	100.0%	0.0%	-	-	
336	Total Water	\$ 3,843,431	\$ 3,843,675	\$ 5,166,990	\$ -	\$ 5,166,990			\$ 5,166,990	\$ -	
337											
338	Wastewater										
339	4800 Debt Service Interest - Existing	\$ 2,117,893	\$ 2,810,981	\$ 3,206,049		\$ 3,206,049	0.0%	100.0%	\$ -	\$ 3,206,049	
340	4810 Debt Service Principal - Existing	1,380,536	1,436,753	1,975,388		1,975,388	0.0%	100.0%	-	1,975,388	
341	4815 Debt Service Fees	1,334	1,387	-		-	0.0%	100.0%	-	-	
342	4820 Bond Issuance Cost	165,237	-	-		-	0.0%	100.0%	-	-	
343	4800 Debt Service Interest - Proposed	-	-	-		-	0.0%	100.0%	-	-	
344	4810 Debt Service Principal - Proposed	-	-	-		-	0.0%	100.0%	-	-	
345	Total Wastewater	\$ 3,664,999	\$ 4,249,121	\$ 5,181,437	\$ -	\$ 5,181,437			\$ -	\$ 5,181,437	
346											
347	Total Debt Service	\$ 7,508,430	\$ 8,092,796	\$ 10,348,427	\$ -	\$ 10,348,427			\$ 5,166,990	\$ 5,181,437	
348											
349	Miscellaneous and Non-Recurring Expenses										
350	Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -	\$ -	\$ -	100.0%	0.0%	\$ -	\$ -	
351	Contributions to Water Capital Reserve	-	-	-	-	-	100.0%	0.0%	-	-	
352	Contributions to Wastewater Capital Reserve	-	-	-	-	-	0.0%	100.0%	-	-	
353	Contributions to Operating Reserve - WW	-	-	-	-	-	0.0%	100.0%	-	-	
354	Debt Service Funding from Water Impact Fee	-	-	-	-	-	100.0%	0.0%	-	-	E, D
355	Debt Service Funding from WW Impact Fee	-	-	-	-	-	0.0%	100.0%	-	-	E, D
356	Total Miscellaneous and Non-Recurring Expenses	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -	
357											
358	Revenue Requirement					\$ 35,318,324			\$ 21,076,446	\$ 14,241,878	

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** Forecast for this expense is based on City Budget forecast
- D** Adjusted to reflect FY 2022 Budget
- E** Move this line-item to Miscellaneous Expenses
- F** New cost sharing to help pay for support provided to solid waste
- G** Non-recurring
- H** The Utility Maintenance budget was eliminated in the FY 2022 Budget and these costs were moved to Wastewater Collection and Water Distribution
- I** Total costs for this line item in the FY 2022 Budget were all consolidated into one line item. However, for the purposes of calculating the cost of service, the proportion of the overall costs associated with different functions needs to be identified. Thus, NewGen has disaggregated this single cost into the functions based on the FY 2021 Budget amounts.
- J** Based on annualized capital spending developed with City staff
- K** Added \$12,000 in the FY 2022 Budget under Special Services
- L** Includes merit increases from the Special Services department (tied to the compensation study); Utility Maintenance merit increases were split 50/50 between Water Distribution and Wastewater Collection
- M** Updated to reflect the updated cost allocation plan

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 3
Debt Service – Existing

Debt Service - Existing

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Allocation to	
							Water	Wastewater
1	2020 Comb Tax & Ltd Rev COs Series							
2	Principal	\$ 702,914	\$ 737,865	\$ 776,700	\$ 811,652	\$ 854,370	62.0%	38.0%
3	Interest	1,261,871	1,226,725	1,189,832	1,150,997	1,110,414	62.0%	38.0%
4	Total	\$ 1,964,784	\$ 1,964,590	\$ 1,966,532	\$ 1,962,648	\$ 1,964,784		
5								
6	Water Debt Service							
7	Principal	\$ 435,806	\$ 457,476	\$ 481,554	\$ 503,224	\$ 529,709		
8	Interest	782,360	760,569	737,696	713,618	688,457		
9	Total	\$ 1,218,166	\$ 1,218,046	\$ 1,219,250	\$ 1,216,842	\$ 1,218,166		
10								
11	Wastewater Debt Service							
12	Principal	\$ 267,107	\$ 280,389	\$ 295,146	\$ 308,428	\$ 324,661		
13	Interest	479,511	466,155	452,136	437,379	421,957		
14	Total	\$ 746,618	\$ 746,544	\$ 747,282	\$ 745,806	\$ 746,618		
15								
16	2020 B Ltd Tax Ref Bds Series							
17	Principal	\$ 17,812	\$ 18,356	\$ 18,957	\$ 19,437	\$ 40,296	100.0%	0.0%
18	Interest	14,482	13,431	12,332	11,303	15,813	100.0%	0.0%
19	Total	\$ 32,294	\$ 31,788	\$ 31,288	\$ 30,739	\$ 56,109		
20								
21	Water Debt Service							
22	Principal	\$ 17,812	\$ 18,356	\$ 18,957	\$ 19,437	\$ 40,296		
23	Interest	14,482	13,431	12,332	11,303	15,813		
24	Total	\$ 32,294	\$ 31,788	\$ 31,288	\$ 30,739	\$ 56,109		
25								
26	Wastewater Debt Service							
27	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
28	Interest	-	-	-	-	-		
29	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
30								
31	2012 Limited Tax Refunding (includes partial refunding of 2002, 2003, 2003A, and 2004 Certificates of Obligation)							
32	Principal	\$ 2,776,350	\$ 2,925,750	\$ -	\$ 2,253,450	\$ -	73.0%	27.0%
33	Interest	352,709	213,891	67,604	67,604	-	73.0%	27.0%
34	Total	\$ 3,129,059	\$ 3,139,641	\$ 67,604	\$ 2,321,054	\$ -		
35								
36	Water Debt Service							
37	Principal	\$ 2,026,736	\$ 2,135,798	\$ -	\$ 1,645,019	\$ -		
38	Interest	257,477	156,140	49,351	49,351	-		
39	Total	\$ 2,284,213	\$ 2,291,938	\$ 49,351	\$ 1,694,369	\$ -		
40								
41	Wastewater Debt Service							
42	Principal	\$ 749,614	\$ 789,952	\$ -	\$ 608,431	\$ -		
43	Interest	95,231	57,751	18,253	18,253	-		
44	Total	\$ 844,845	\$ 847,703	\$ 18,253	\$ 626,684	\$ -		
45								
46	2015 Limited Tax Refunding (includes partial refunding of 2004 and 2005 Certificates of Obligation)							
47	Principal	\$ 514,800	\$ 530,400	\$ 54,600	\$ 210,600	\$ 265,200	0.0%	100.0%
48	Interest	465,091	439,351	412,831	410,647	402,223	0.0%	100.0%
49	Total	\$ 979,891	\$ 969,751	\$ 467,431	\$ 621,247	\$ 667,423		
50								
51	Water Debt Service							
52	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
53	Interest	-	-	-	-	-		
54	Total	\$ -	\$ -	\$ -	\$ -	\$ -		

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 3
Debt Service – Existing

Debt Service - Existing

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Allocation to	
							Water	Wastewater
55								
56	Wastewater Debt Service							
57	Principal	\$ 514,800	\$ 530,400	\$ 54,600	\$ 210,600	\$ 265,200		
58	Interest	465,091	439,351	412,831	410,647	402,223		
59	Total	\$ 979,891	\$ 969,751	\$ 467,431	\$ 621,247	\$ 667,423		
60								
61	2015 Combination Tax and Revenue							
62	Principal	\$ 369,600	\$ 382,800	\$ 399,300	\$ 415,800	\$ 432,300	68.7%	31.3%
63	Interest	625,239	610,455	595,143	579,171	562,539	68.7%	31.3%
64	Total	\$ 994,839	\$ 993,255	\$ 994,443	\$ 994,971	\$ 994,839		
65								
66	Water Debt Service							
67	Principal	\$ 253,755	\$ 262,818	\$ 274,146	\$ 285,475	\$ 296,803		
68	Interest	429,268	419,118	408,605	397,639	386,220		
69	Total	\$ 683,023	\$ 681,936	\$ 682,751	\$ 683,114	\$ 683,023		
70								
71	Wastewater Debt Service							
72	Principal	\$ 115,845	\$ 119,982	\$ 125,154	\$ 130,325	\$ 135,497		
73	Interest	195,970	191,337	186,537	181,531	176,318		
74	Total	\$ 311,815	\$ 311,319	\$ 311,691	\$ 311,857	\$ 311,815		
75								
76	2017A							
77	Principal	\$ 350,000	\$ 365,000	\$ 1,045,000	\$ 380,000	\$ 100,000	0.0%	100.0%
78	Interest	688,500	671,000	652,750	600,500	581,500	0.0%	100.0%
79	Total	\$ 1,038,500	\$ 1,036,000	\$ 1,697,750	\$ 980,500	\$ 681,500		
80								
81	Water Debt Service							
82	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
83	Interest	-	-	-	-	-		
84	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
85								
86	Wastewater Debt Service							
87	Principal	\$ 350,000	\$ 365,000	\$ 1,045,000	\$ 380,000	\$ 100,000		
88	Interest	688,500	671,000	652,750	600,500	581,500		
89	Total	\$ 1,038,500	\$ 1,036,000	\$ 1,697,750	\$ 980,500	\$ 681,500		
90								
91	2017 Refunding							
92	Principal	\$ 85,000	\$ 100,000	\$ 80,000	\$ 95,000	\$ 400,000	0.0%	100.0%
93	Interest	223,850	219,600	214,600	210,600	205,850	0.0%	100.0%
94	Total	\$ 308,850	\$ 319,600	\$ 294,600	\$ 305,600	\$ 605,850		
95								
96	Water Debt Service							
97	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
98	Interest	-	-	-	-	-		
99	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
100								
101	Wastewater Debt Service							
102	Principal	\$ 85,000	\$ 100,000	\$ 80,000	\$ 95,000	\$ 400,000		
103	Interest	223,850	219,600	214,600	210,600	205,850		
104	Total	\$ 308,850	\$ 319,600	\$ 294,600	\$ 305,600	\$ 605,850		
105								
106	2019 Tax and Limited Revenue CO							
107	Principal	\$ 211,050	\$ 220,500	\$ 233,100	\$ 239,400	\$ 252,000	0.0%	100.0%
108	Interest	503,228	492,676	481,651	474,658	462,688	0.0%	100.0%

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

**Schedule 3
Debt Service – Existing**

Debt Service - Existing

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Allocation to	
							Water	Wastewater
109	Total	\$ 714,278	\$ 713,176	\$ 714,751	\$ 714,058	\$ 714,688		
110								
111	Water Debt Service							
112	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
113	Interest	-	-	-	-	-		
114	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
115								
116	Wastewater Debt Service							
117	Principal	\$ 211,050	\$ 220,500	\$ 233,100	\$ 239,400	\$ 252,000		
118	Interest	503,228	492,676	481,651	474,658	462,688		
119	Total	\$ 714,278	\$ 713,176	\$ 714,751	\$ 714,058	\$ 714,688		
120								
121	PROPOSED - Consolidated TWDB Wilbarger WWTP (\$165.665M)							
122	Principal	\$ -	\$ 325,000	\$ 600,000	\$ 4,635,000	\$ 4,725,000	0.0%	100.0%
123	Interest	285,188	1,541,939	2,893,450	2,882,950	2,801,838	0.0%	100.0%
124	Total	\$ 285,188	\$ 1,866,939	\$ 3,493,450	\$ 7,517,950	\$ 7,526,838		
125								
126	Water Debt Service							
127	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
128	Interest	-	-	-	-	-		
129	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
130								
131	Wastewater Debt Service							
132	Principal	\$ -	\$ 325,000	\$ 600,000	\$ 4,635,000	\$ 4,725,000		
133	Interest	285,188	1,541,939	2,893,450	2,882,950	2,801,838		
134	Total	\$ 285,188	\$ 1,866,939	\$ 3,493,450	\$ 7,517,950	\$ 7,526,838		
135								
136	PROPOSED - 2021 WIFIA (\$40.945M)							
137	Principal	\$ -	\$ -	\$ 510,000	\$ 715,000	\$ 820,000	100.0%	0.0%
138	Interest	150,000	793,969	907,763	896,288	880,200	100.0%	0.0%
139	Total	\$ 150,000	\$ 793,969	\$ 1,417,763	\$ 1,611,288	\$ 1,700,200		
140								
141	Water Debt Service							
142	Principal	\$ -	\$ -	\$ 510,000	\$ 715,000	\$ 820,000		
143	Interest	150,000	793,969	907,763	896,288	880,200		
144	Total	\$ 150,000	\$ 793,969	\$ 1,417,763	\$ 1,611,288	\$ 1,700,200		
145								
146	Wastewater Debt Service							
147	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
148	Interest	-	-	-	-	-		
149	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
150								
151	PROPOSED - 2022 SRF Portion of WTP (\$24M)							
152	Principal	\$ -	\$ -	\$ -	\$ 625,000	\$ 640,000	100.0%	0.0%
153	Interest	-	450,000	540,000	540,000	525,938	100.0%	0.0%
154	Total	\$ -	\$ 450,000	\$ 540,000	\$ 1,165,000	\$ 1,165,938		
155								
156	Water Debt Service							
157	Principal	\$ -	\$ -	\$ -	\$ 625,000	\$ 640,000		
158	Interest	-	450,000	540,000	540,000	525,938		
159	Total	\$ -	\$ 450,000	\$ 540,000	\$ 1,165,000	\$ 1,165,938		
160								
161	Wastewater Debt Service							
162	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		

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

**Schedule 3
Debt Service – Existing**

Debt Service - Existing

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Allocation to	
							Water	Wastewater
163	Interest	-	-	-	-	-		
164	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
165								
166	PROPOSED - 2022 Revenue Bond Portion (\$17M)							
167	Principal	\$ -	\$ 430,000	\$ 355,000	\$ 365,000	\$ 375,000	100.0%	0.0%
168	Interest		460,417	538,525	526,988	515,125	100.0%	0.0%
169	Total	\$ -	\$ 890,417	\$ 893,525	\$ 891,988	\$ 890,125		
170								
171	Water Debt Service							
172	Principal	\$ -	\$ 430,000	\$ 355,000	\$ 365,000	\$ 375,000		
173	Interest	-	460,417	538,525	526,988	515,125		
174	Total	\$ -	\$ 890,417	\$ 893,525	\$ 891,988	\$ 890,125		
175								
176	Wastewater Debt Service							
177	Principal	\$ -	\$ -	\$ -	\$ -	\$ -		
178	Interest	-	-	-	-	-		
179	Total	\$ -	\$ -	\$ -	\$ -	\$ -		
180								
181	2020C Ltd Tax Ref Bds Taxable Series							
182	Principal	\$ 32,794	\$ 32,794	\$ 2,040,818	\$ 115,847	\$ 2,369,883	72.0%	28.0%
183	Interest	881,379	880,067	950,143	729,653	767,916	72.0%	28.0%
184	Total	\$ 914,173	\$ 912,861	\$ 2,990,961	\$ 845,500	\$ 3,137,799		
185								
186	Water Debt Service							
187	Principal	\$ 23,612	\$ 23,612	\$ 1,469,389	\$ 83,410	\$ 1,706,316		
188	Interest	634,593	633,648	684,103	525,350	552,899		
189	Total	\$ 658,204	\$ 657,260	\$ 2,153,492	\$ 608,760	\$ 2,259,215		
190								
191	Wastewater Debt Service							
192	Principal	\$ 9,182	\$ 9,182	\$ 571,429	\$ 32,437	\$ 663,567		
193	Interest	246,786	246,419	266,040	204,303	215,016		
194	Total	\$ 255,968	\$ 255,601	\$ 837,469	\$ 236,740	\$ 878,584		
195								
196	Total Debt Service							
197	Principal	\$ 5,060,319	\$ 6,068,465	\$ 6,113,475	\$ 10,881,185	\$ 11,274,049		
198	Interest	5,451,536	8,013,520	9,456,622	9,081,357	8,832,043		
199	Total	\$ 10,511,855	\$ 14,081,986	\$ 15,570,096	\$ 19,962,542	\$ 20,106,092		
200								
201	Water Debt Service							
202	Principal	\$ 2,757,721	\$ 3,328,060	\$ 3,109,046	\$ 4,241,564	\$ 4,408,124		
203	Interest	2,268,180	3,687,293	3,878,373	3,660,536	3,564,652		
204	Total	\$ 5,025,901	\$ 7,015,353	\$ 6,987,419	\$ 7,902,100	\$ 7,972,776		
205								
206	Wastewater Debt Service							
207	Principal	\$ 2,302,599	\$ 2,740,405	\$ 3,004,429	\$ 6,639,621	\$ 6,865,925		
208	Interest	3,183,356	4,326,227	5,578,248	5,420,821	5,267,390		
209	Total	\$ 5,485,954	\$ 7,066,633	\$ 8,582,677	\$ 12,060,442	\$ 12,133,315		
210								

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 4
Debt Service – Proposed

Debt Service - Proposed ⁽¹⁾

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
1	Water					
2	Principal Issuance ⁽²⁾	\$ -	\$ 33,968,819	\$ 29,133,083	\$ -	\$ -
3	Issuance Fees	-	679,376	582,662	-	-
4	Total Issuance	\$ -	\$ 34,648,195	\$ 29,715,745	\$ -	\$ -
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		\$ 34,648,195	\$ 34,060,258	\$ 33,447,069	\$ 32,807,542
14	Principal		587,937	613,189	639,527	666,996
15	Interest		1,466,367	1,441,114	1,414,777	1,387,308
16	Ending Principal Balance		34,060,258	33,447,069	32,807,542	32,140,547
17						
18	Year 3 Issue					
19	Beginning Principal Balance			\$ 29,715,745	\$ 29,211,506	\$ 28,685,609
20	Principal			504,239	525,897	548,485
21	Interest			1,257,618	1,235,960	1,213,372
22	Ending Principal Balance			29,211,506	28,685,609	28,137,124
23						
24	Year 4 Issue					
25	Beginning Principal Balance				\$ -	\$ -
26	Principal				-	-
27	Interest				-	-
28	Ending Principal Balance				-	-
29						
30	Year 5 Issue					
31	Beginning Principal Balance				\$ -	\$ -
32	Principal				-	-
33	Interest				-	-
34	Ending Principal Balance				-	-
35						
36	Total Water					
37	Principal	\$ -	\$ 587,937	\$ 1,117,429	\$ 1,165,424	\$ 1,215,481
38	Interest	-	1,466,367	2,698,732	2,650,737	2,600,680
39		\$ -	\$ 2,054,304	\$ 3,816,161	\$ 3,816,161	\$ 3,816,161
40						

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 4
Debt Service – Proposed

Debt Service - Proposed ⁽¹⁾

Line No.		Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
41	Wastewater					
42	Principal Issuance ⁽²⁾	\$ 875,000	\$ 1,567,263	\$ 4,515,139	\$ 2,180,172	\$ -
43	Issuance Fees	17,500	31,345	90,303	43,603	-
44	Total Issuance	\$ 892,500	\$ 1,598,608	\$ 4,605,442	\$ 2,223,775	\$ -
45						
46	Year 1 Issue					
47	Beginning Principal Balance	892,500	877,355	861,560	845,087	827,906
48	Principal	15,145	15,795	16,474	17,181	17,919
49	Interest	37,772	37,122	36,443	35,736	34,998
50	Ending Principal Balance	877,355	861,560	845,087	827,906	809,987
51						
52	Year 2 Issue					
53	Beginning Principal Balance		1,598,608	1,571,482	1,543,190	1,513,684
54	Principal		27,126	28,292	29,507	30,774
55	Interest		67,656	66,491	65,275	64,008
56	Ending Principal Balance		1,571,482	1,543,190	1,513,684	1,482,910
57						
58	Year 3 Issue					
59	Beginning Principal Balance			4,605,442	4,527,293	4,445,788
60	Principal			78,149	81,505	85,006
61	Interest			194,910	191,553	188,052
62	Ending Principal Balance			4,527,293	4,445,788	4,360,782
63						
64	Year 4 Issue					
65	Beginning Principal Balance				2,223,775	2,186,040
66	Principal				37,735	39,355
67	Interest				94,114	92,493
68	Ending Principal Balance				2,186,040	2,146,685
69						
70	Year 5 Issue					
71	Beginning Principal Balance					-
72	Principal					-
73	Interest					-
74	Ending Principal Balance					-
75						
76	Total Wastewater					
77	Principal	\$ 15,145	\$ 42,921	\$ 122,914	\$ 165,928	\$ 173,055
78	Interest	37,772	104,777	297,843	386,678	379,551
79		\$ 52,917	\$ 147,699	\$ 420,757	\$ 552,605	\$ 552,605

Notes:

⁽¹⁾ Assumes level, semi-annual payments that start with a full year of payments in the year of issuance
The assumed issuance fees, term and interest rates are shown on Schedule 1 (General Inputs)

⁽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

Capital Improvement Plan

Line No.		Test Year FY 2021	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
1	Water						
2	Sources of Funds						
3	Impact Fee Fund	\$ 1,900,000	\$ 6,000,000	\$ 14,700,000	\$ 8,624,300	\$ 2,002,052	\$ 2,395,620
4	Existing Bond Funds (Water Capital Reserve)	5,404,163	50,074,510	16,635,000	-	-	-
5	Proposed Debt	-	-	33,968,819	29,133,083	-	-
6	WIFIA Proposed Debt (Already on Existing Debt Worksheet)	1,540,654	7,814,432	29,304,120	1,953,608	-	-
7	Other (e.g., grants)	-	-	-	-	-	-
8	Total Water Capital Project Funding	\$ 8,844,817	\$ 63,888,942	\$ 94,607,938	\$ 39,710,991	\$ 2,002,052	\$ 2,395,620
9							
10	Uses of Funds						
11	<i>System Strength & Reliability</i>						
12	C Water Treatment Plant Expansion to 20.5 MGD High Service Pump	\$ 859,162	\$ 1,023,367	\$ -	\$ -	\$ -	\$ -
13	E WTP, HSPS, and Lake PS Expansion to 30.0 MGD	3,349,248	16,987,895	63,704,608	4,246,974	-	-
14	G Water Treatment Plant Standby Generator	806,300	9,193,142	-	-	-	-
15	1 Colorado River Raw Water Line	-	3,239,211	8,098,027	21,054,870	-	-
16	7 South Standpipe Tank Rehabilitation	25,000	683,743	-	-	-	-
17	8 Chisolm Ground Storage Tanks Rehab (Well 5)	-	25,000	271,203	-	-	-
18	9 Clearwell 1 Rehabilitation	-	-	-	97,215	550,885	-
19	<i>Storage</i>						
20	B 2.5-MG North Elevated Storage Tank	599,805	5,960,991	3,209,765	-	-	-
21	D 2.0 MG 794' Pressure Zone Elevated Storage Tank	261,795	6,239,221	2,079,740	-	-	-
22	<i>Distribution</i>						
23	A SH Water Line	323,076	362,150	-	-	-	-
24	F Weiss/Pecan Water Line	762,042	7,981,795	2,964,667	-	-	-
25	H 30-inch Kelly Lane Water Line (Kelly Lane Phase 2)	-	1,680,000	720,000	-	-	-
26	M 16-inch Colorado Sand Drive Looping	35,136	998,264	-	-	-	-
27	2 12-inch Water Lines in New 794' PZ	58,305	2,886,075	2,886,075	-	-	-
28	3 36/30-inch Weiss Lane/Kelly Lane Water Lines	50,000	965,933	5,216,036	3,477,357	-	-
29	4 20-inch State Highway 130 Water Lines	-	202,365	3,035,479	809,461	-	-
30	5 30/24-inch State Highway 130 Water Lines	-	-	967,445	7,255,834	1,451,167	-
31	6 12-inch Looping Improvements in Central PZ	-	-	288,253	2,594,281	-	-
32	11 5.0-MGD State Highway 45 Pump Station & 1.25-MG GST	-	-	-	-	-	1,576,270
33	12 30/24-inch State Highway 45 Pump Station Discharge Lin	-	-	-	-	-	819,350
34	<i>Miscellaneous System Improvements</i>						
35	I Intake Screen System	52,500	297,500	-	-	-	-
36	J Conversion of Water Meters to AMI	1,662,450	2,337,551	-	-	-	-
37	K ETJ CCN Acquisition	-	-	800,000	-	-	-
38	Membrane Replacement Modules (Train 4)	-	-	-	-	-	-
39	Historic Elevated Tank Paint Rehabilitation	-	475,000	-	-	-	-
40	<i>System Rehabilitation</i>						
41	L Water System Rehabilitation Projects R1-R12	-	238,644	79,548	-	-	-
42	N Historic Colored Addition Infrastructure Improvements	-	336,280	112,093	-	-	-
43	10 Water Master Plan Update	-	-	175,000	175,000	-	-
44	<i>IT Projects</i>						
45	Enterprise Resource Planning System (split with General CIP)	-	1,060,000	-	-	-	-
46	Fiber Ring (split with General CIP)	-	714,815	-	-	-	-
47	Total Water Capital Projects	\$ 8,844,817	\$ 63,888,942	\$ 94,607,938	\$ 39,710,991	\$ 2,002,052	\$ 2,395,620
48							

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 5
Capital Improvement Plan

Capital Improvement Plan

Line No.		Test Year FY 2021	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
49	Wastewater						
50	Sources of Funds						
51	Impact Fee Fund	\$ 2,600,000	\$ 7,361,812	\$ 10,500,000	\$ 5,655,000	\$ 5,993,500	\$ 1,035,918
52	Existing Bond Funds (Wastewater Capital Reserve)	17,618,779	7,425,000	-	-	-	-
53	Proposed Debt	-	875,000	1,567,263	4,515,139	2,180,172	-
54	Consolidated TWDB Wilbarger WWTP (\$165.665M)	5,030,967	20,963,679	71,687,525	61,763,050	5,269,002	-
55	Other (e.g., grants)	-	-	-	-	-	-
56	Total Wastewater Capital Project Funding	\$ 25,249,746	\$ 36,625,491	\$ 83,754,788	\$ 71,933,189	\$ 13,442,674	\$ 1,035,918
57							
58	Uses of Funds						
59	A Central WWTP Expansion Phase 1	\$ 19,542,627	\$ 9,151,943	\$ 50,822	\$ 10,139	\$ -	\$ -
60	B Central WWTP Expansion Phase 2 (TWDB)	1,155,328	9,586,653	10,784,984	3,594,995	20,000	-
61	C SH 45 Wastewater Line Extension	392,440	1,315,386	-	-	-	-
62	D Highland Park Wastewater Interceptor	263,788	2,400,134	-	-	-	-
63	E 6.0 MGD Wilbarger Wastewater Treatment Plant (TWDB)	3,244,954	7,348,603	45,141,420	47,241,021	5,249,002	-
64	F 54" Wilbarger Wastewater Interceptor (TWDB)	270,673	1,309,230	14,401,525	10,473,836	-	-
65	G Sorento Wastewater Interceptor Phase 2 (TWDB)	320,000	1,400,000	8,000,000	500,000	-	-
66	H Carmel LS Pump Upgrades and Operational Improvements	-	300,000	-	-	-	-
67	I Colorado Sand Wastewater Line	59,935	640,674	-	-	-	-
68	J Wastewater System Rehabilitation Projects R1-R5	-	63,750	191,250	-	-	-
69	1 27-inch Kelly Lane Interceptor	-	1,041,305	1,301,631	6,508,154	4,165,219	-
70	2 15-inch North Wilbarger Interceptor	-	293,000	1,676,428	-	-	-
71	3 15-inch Gilleland Creek Interceptor	-	-	1,542,124	-	-	-
72	4 18/12-inch North Central Basin Interceptors	-	-	489,605	2,801,315	-	-
73	5 8-inch Bohls Place Interceptor	-	-	-	133,695	1,203,256	-
74	6 12-inch Club Interceptor	-	-	-	495,035	2,805,197	-
75	7 Boulder Ridge Lift Station Expansion	-	-	-	-	-	1,035,918
76	8 Wastewater Master Plan Update	-	-	175,000	175,000	-	-
77	Enterprise Resource Planning System (split with General CIP)	-	1,060,000	-	-	-	-
78	Fiber Ring (split with General CIP)	-	714,815	-	-	-	-
79	Total Wastewater Capital Projects	\$ 25,249,746	\$ 36,625,491	\$ 83,754,788	\$ 71,933,189	\$ 13,442,674	\$ 1,035,918

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 6
Reserve Fund Balances

Reserve Fund Balances ⁽¹⁾

Line No.		Test Year FY 2021	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
1	Operating Reserve						
2	Beginning Balance	\$ 14,107,666	\$ 7,189,666	\$ 9,276,775	\$ 9,419,825	\$ 9,286,864	\$ 7,117,202
3	Withdrawals						
4	Water Rate Under-Recovery		-	(455,050)	(497,563)	(570,897)	(73,099)
5	Wastewater Rate Under-Recovery		-	-	-	(1,691,634)	(261,302)
6	Transfer to Solid Waste	(1,718,000)	-	-	-	-	-
7	Transfer to Water Capital Reserve	(2,600,000)	-	-	-	-	-
8	Transfer to Wastewater Capital Reserve	(2,600,000)	-	-	-	-	-
9	Pay for Water Capital Projects	-	-	-	-	-	-
10	Pay for Wastewater Capital Projects	-	-	-	-	-	-
11	Contributions						
12	Interest Earned ⁽²⁾		71,897	92,768	94,198	92,869	71,172
13	Water Rate Over-Recovery		1,185,508	-	-	-	-
14	Wastewater Rate Over-Recovery		829,705	505,332	270,404	-	-
15	Operating Contribution - Water		-	-	-	-	-
16	Operating Contribution - WW		-	-	-	-	-
17	Ending Balance	\$ 7,189,666	\$ 9,276,775	\$ 9,419,825	\$ 9,286,864	\$ 7,117,202	\$ 6,853,973
18							
19	Total Operations and Maintenance Expenses		\$ 24,909,555	\$ 25,203,758	\$ 25,922,021	\$ 26,862,986	\$ 28,402,914
20							
21	Days of Operating Reserve		136	136	131	97	88
22							
23	Water Capital Reserve						
24	Beginning Balance	\$ 3,219,223	\$ 25,295,060	\$ 16,473,500	\$ 3,235	\$ 3,268	\$ 3,300
25	Withdrawals						
26	Capital Project Spending	(5,404,163)	(50,074,510)	(16,635,000)	-	-	-
27	2021 WIFIA Proposed Debt Funding	(1,540,654)	(7,814,432)	(29,304,120)	(1,953,608)	-	-
28	Contributions						
29	Interest Earned ⁽²⁾	-	252,951	164,735	32	33	33
30	Operating Contribution		-	-	-	-	-
31	Transfer from Operating Reserve	2,600,000	-	-	-	-	-
32	PROPOSED Issues (already on Existing Debt worksheet):						
33	2020 Bond Issue	24,880,000	-	-	-	-	-
34	2021 WIFIA Proposed Debt	1,540,654	7,814,432	29,304,120	1,953,608	-	-
35	2022 SRF Portion of WTP (\$24M)	-	24,000,000	-	-	-	-
36	2022 Revenue Bond Portion (\$17M)	-	17,000,000	-	-	-	-
37	Ending Balance	\$ 25,295,060	\$ 16,473,500	\$ 3,235	\$ 3,268	\$ 3,300	\$ 3,333
38							
39	Water Impact Fee Reserve						
40	Beginning Balance	\$ 8,902,276	\$ 7,806,453	\$ 10,020,642	\$ 4,016,674	\$ 4,513,787	\$ 12,650,848
41	Withdrawals						
42	Capital Project Spending	(1,900,000)	(6,000,000)	(14,700,000)	(8,624,300)	(2,002,052)	(2,395,620)
43	Offset Debt Service	(2,000,000)	(1,000,000)	(1,000,000)	(1,000,000)	(500,000)	-
44	Contributions						
45	Interest Earned ⁽²⁾	-	78,065	100,206	40,167	45,138	126,508
46	Impact Fee Contribution	2,804,177	9,136,125	9,595,825	10,081,247	10,593,974	11,135,699
47	Ending Balance	\$ 7,806,453	\$ 10,020,642	\$ 4,016,674	\$ 4,513,787	\$ 12,650,848	\$ 21,517,435

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 6
Reserve Fund Balances

Reserve Fund Balances ⁽¹⁾

Line No.		Test Year FY 2021	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
48							
49	Wastewater Capital Reserve						
50	Beginning Balance	\$ 7,251,648	\$ 7,352,869	\$ 1,398	\$ 1,412	\$ 1,426	\$ 1,440
51	Withdrawals						
52	Capital Project Spending	(17,618,779)	(7,425,000)	-	-	-	-
53	Consolidated TWDB Wilbarger WWTP Funding	(5,030,967)	(20,963,679)	(71,687,525)	(61,763,050)	(5,269,002)	-
54	Contributions						
55	Interest Earned ⁽²⁾	-	73,529	14	14	14	14
56	Operating Contribution		-	-	-	-	-
57	Transfer from Operating Reserve	2,600,000	-	-	-	-	-
58	PROPOSED Issues (already on Existing Debt worksheet):						
59	2020 Bond Issue	15,120,000	-	-	-	-	-
60	Consolidated TWDB Wilbarger WWTP	5,030,967	20,963,679	71,687,525	61,763,050	5,269,002	-
61	Ending Balance	\$ 7,352,869	\$ 1,398	\$ 1,412	\$ 1,426	\$ 1,440	\$ 1,454
62							
63	Wastewater Impact Fee Reserve						
64	Beginning Balance	\$ 10,989,353	\$ 9,370,254	\$ 7,256,513	\$ 2,259,215	\$ 2,349,378	\$ 2,412,138
65	Withdrawals						
66	Capital Project Spending	(2,600,000)	(7,361,812)	(10,500,000)	(5,655,000)	(5,993,500)	(1,035,918)
67	Offset Debt Service	(1,100,000)	-	-	-	-	-
68	Contributions						
69	Interest Earned ⁽²⁾	-	93,703	72,565	22,592	23,494	24,121
70	Impact Fee Contribution	2,080,901	5,154,369	5,430,137	5,722,571	6,032,766	6,361,897
71	Ending Balance	\$ 9,370,254	\$ 7,256,513	\$ 2,259,215	\$ 2,349,378	\$ 2,412,138	\$ 7,762,238
72							

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

Schedule 7
Water Revenue Requirement Forecast

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	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	-	-	-	-	-	-	-	- None
7	3120	Tap Fees		5,000	5,000	5,000	5,000	5,000	5,000	None
8	3125	Fire Hydrant Testing Fee		5,000	5,000	5,000	5,000	5,000	5,000	None
9	3700	Service Fees		90,000	90,000	90,000	90,000	90,000	90,000	None
10	3710	Interest Income		-	-	-	-	-	-	- None
11	3720	Miscellaneous Income		17,000	17,000	17,000	17,000	17,000	17,000	None
12	3721	Cash Long Short		-	-	-	-	-	-	- None
13	3729	Insurance Claim Revenue		-	-	-	-	-	-	- None
14	3850	Sale of Fixed Assets		-	-	-	-	-	-	- None
15		Total Water Operating Revenue	\$	117,000	\$	117,000	\$	117,000	\$	117,000
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	3900	Fund Balance Transfer		-	-	-	-	-	-	- None
25		New Solid Waste Cost Sharing		125,000	125,000	131,250	137,813	144,703	151,938	Inc 5%
26		Total Water Other Revenue	\$	125,000	\$	125,000	\$	131,250	\$	137,813
27										
49										
50		Total Revenues	\$	242,000	\$	242,000	\$	248,250	\$	254,813
51										
52		Operations and Maintenance Expenses								
53		Utility Administration								
54	4000	Salaries	\$	705,568	\$	705,568	\$	726,735	\$	748,537
55	4005	Overtime		1,250	1,250	1,288	1,326	1,366	1,407	General Salary
56	4006	Overtime- Pfestivals		300	300	309	318	328	338	General Salary
57	4010	Employee Incentives		900	900	927	955	983	1,013	General Salary
58	4015	Employee Retirement		81,096	81,096	83,529	86,035	88,616	91,274	General Salary
59	4020	Social Security/Medicare		46,919	46,919	48,327	49,777	51,270	52,808	General Salary
60	4030	Workers Compensation		1,439	1,439	1,583	1,741	1,915	2,107	Inc 10%
61	4040	Employee Insurance		80,324	80,324	86,348	92,824	99,786	107,270	Insurance
62	4050	Unemployment Tax		3,082	3,082	3,175	3,270	3,368	3,469	General Salary
63	4085	Merit Increases		22,256	22,256	22,924	23,612	24,320	25,050	General Salary
64	4110	Legal Fees		7,500	7,500	7,658	7,818	7,982	8,150	General
65	4195	Other Professional Fees		879,886	879,886	478,753	256,000	63,500	63,500	Other Professiona
66	4200	Gasoline		5,851	5,851	5,974	6,099	6,227	6,358	General
67	4210	Vehicle Maintenance/Repair		7,508	7,508	7,666	7,827	7,991	8,159	General

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

**Schedule 7
Water Revenue Requirement Forecast**

Water Revenue Requirement Forecast

Line No. ⁽¹⁾	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
68	4260 Franchise Fee Water/Wastewater		933,481	933,481	1,048,475	1,140,997	1,226,135	1,312,688	Water Rev
69	4300 Electricity		11,500	11,500	11,742	11,988	12,240	12,497	General
70	4310 Communications		26,350	26,350	27,668	29,051	30,503	32,029	Inc 5%
71	4400 Postage		37,500	37,500	38,288	39,092	39,912	40,751	General
72	4405 Uniforms		2,750	2,750	2,808	2,867	2,927	2,988	General
73	4410 Travel & Training		17,750	17,750	18,123	18,503	18,892	19,289	General
74	4420 Insurance		8,500	8,500	8,925	9,371	9,840	10,332	Inc 5%
75	4430 Office Supplies		6,000	6,000	6,126	6,255	6,386	6,520	General
76	4432 Custodial Supplies		3,819	3,819	3,900	3,982	4,065	4,151	General
77	4440 Small Tools		12,500	12,500	12,763	13,031	13,304	13,584	General
78	4450 Advertising		3,000	3,000	3,063	3,127	3,193	3,260	General
79	4455 Printing and Records		1,000	1,000	1,021	1,042	1,064	1,087	General
80	4460 Membership/Dues		13,099	13,099	13,374	13,655	13,942	14,234	General
81	4465 Rentals/Leases		6,000	6,000	6,126	6,255	6,386	6,520	General
82	4470 Publications/Software		-	-	-	-	-	-	General
83	4480 Other Operating		13,000	13,000	13,273	13,552	13,836	14,127	General
84	4482 Bad Debt Expense		-	-	-	-	-	-	General
85	4510 Maintenance Contracts		53,050	53,050	54,164	55,301	56,463	57,649	General
86	4520 Maintenance & Repairs		25,000	25,000	25,525	26,061	26,608	27,167	General
87	4600 Emergency Management		-	-	-	-	-	-	General
88	4645 Transfer		1,152,756	1,152,756	1,176,963	1,201,680	1,226,915	1,252,680	General
89	4636 Manville Contract		-	-	-	-	-	-	General
90	4677 Information Technology		-	-	-	-	-	-	General
91	NEW Senior Utility Engineer - FY 2022		-	54,180	55,805	57,479	59,203	60,980	General Salary
92	NEW Assistant Utility Director - FY 2022		-	47,759	49,192	50,668	52,188	53,753	General Salary
93	NEW Utility Services Technician - FY 2022		-	26,373	27,164	27,979	28,818	29,682	General Salary
94	NEW Utility Services Technician - FY 2022		-	26,373	27,164	27,979	28,818	29,682	General Salary
95	Total Utility Administration	\$	4,170,934	\$ 4,325,618	\$ 4,106,843	\$ 4,046,051	\$ 4,010,285	\$ 4,170,674	
96									
97	Utility Maintenance								
134	Total Utility Maintenance	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	
135									
136	Water Treatment								
137	4000 Salaries	\$	543,796	\$ 543,796	\$ 560,110	\$ 576,913	\$ 594,221	\$ 612,047	General Salary
138	4005 Overtime		40,000	40,000	41,200	42,436	43,709	45,020	General Salary
139	4006 Overtime- Pfestivals		2,000	2,000	2,060	2,122	2,185	2,251	General Salary
140	4010 Employee Incentives		-	-	-	-	-	-	General Salary
141	4015 Employee Retirement		74,222	74,222	76,449	78,742	81,104	83,538	General Salary
142	4020 Social Security/Medicare		42,059	42,059	43,321	44,620	45,959	47,338	General Salary
143	4030 Workers Compensation		5,965	5,965	6,562	7,218	7,939	8,733	Inc 10%
144	4040 Employee Insurance		84,551	84,551	90,892	97,709	105,037	112,915	Insurance
145	4050 Unemployment Tax		3,163	3,163	3,258	3,356	3,456	3,560	General Salary
146	4085 Merit Increases		20,161	20,161	20,766	21,389	22,030	22,691	General Salary
147	4155 Lab Fees		6,000	6,000	6,126	6,255	6,386	6,520	General
148	4195 Other Professional Fees		-	-	-	-	-	-	General
149	4200 Gasoline		12,398	12,398	12,658	12,924	13,196	13,473	General

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

**Schedule 7
Water Revenue Requirement Forecast**

Water Revenue Requirement Forecast

Line No. ⁽¹⁾	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
150	4210 Vehicle Mnt			5,256	5,256	5,366	5,479	5,594	5,711 General
151	4220 Equipment Repair			3,500	3,500	3,574	3,649	3,725	3,803 General
152	4300 Electricity			821,000	821,000	852,855	885,946	920,320	956,029 WT Electric
153	4310 Communications			6,300	6,300	6,615	6,946	7,293	7,658 Inc 5%
154	4320 Water			400	400	408	417	426	435 General
155	4405 Uniforms			8,000	8,000	8,168	8,340	8,515	8,693 General
156	4410 Training and Education			10,000	10,000	10,210	10,424	10,643	10,867 General
157	4420 Insurance			31,800	31,800	33,390	35,060	36,812	38,653 Inc 5%
158	4432 Custodial Supplies			6,389	6,389	6,523	6,660	6,800	6,943 General
159	4433 Chemicals			230,000	230,000	238,050	246,382	255,005	263,930 Chemicals
160	4440 Small Tools/Equipment			7,000	7,000	7,147	7,297	7,450	7,607 General
161	4465 Rentals/Leases			2,500	2,500	2,553	2,606	2,661	2,717 General
162	4480 Other Operating			-	-	-	-	-	- General
163	4485 State Permits			5,500	5,500	5,616	5,733	5,854	5,977 General
164	4510 Maintenance Contracts			50,750	50,750	51,816	52,904	54,015	55,149 General
165	4520 Maintenance and Repairs			600,000	600,000	612,600	625,465	638,599	652,010 General
166	FY 2025 Utility Maintenance Tech II (WTP)			-	-	-	-	63,031	64,922 General Salary
167	Total Water Treatment			\$ 2,622,710	\$ 2,622,710	\$ 2,708,291	\$ 2,796,990	\$ 2,951,968	\$ 3,049,190
168									
169	Water Distribution								
170	4000 Salaries			\$ 948,568	\$ 948,568	\$ 977,025	\$ 1,006,335	\$ 1,036,525	\$ 1,067,621 General Salary
171	4005 Overtime			50,000	50,000	51,500	53,045	54,636	56,275 General Salary
172	4010 Employee Incentives			1,800	1,800	1,854	1,910	1,967	2,026 General Salary
173	4015 Employee Retirement			118,333	118,333	121,883	125,539	129,306	133,185 General Salary
174	4020 Social Security/Medicare			67,055	67,055	69,067	71,139	73,273	75,471 General Salary
175	4030 Workers Compensation			9,724	9,724	10,696	11,766	12,943	14,237 Inc 10%
176	4040 Employee Insurance			160,647	160,647	172,696	185,648	199,571	214,539 Insurance
177	4050 Unemployment Tax			5,322	5,322	5,482	5,646	5,815	5,990 General Salary
178	4085 Merit Increases			32,096	32,096	33,059	34,051	35,072	36,124 General Salary
179	4155 Lab Fees			42,500	42,500	43,393	44,304	45,234	46,184 General
180	4195 Other Professional Fees			-	-	-	-	-	- General
181	4200 Gasoline			25,750	25,750	26,291	26,843	27,407	27,982 General
182	4210 Vehicle Repair			7,508	7,508	7,666	7,827	7,991	8,159 General
183	4220 Equipment Repair			11,500	11,500	11,742	11,988	12,240	12,497 General
184	4300 Electricity			224,000	224,000	232,691	241,720	251,098	260,841 WT Electric
185	4310 Communications			2,800	2,800	2,940	3,087	3,241	3,403 Inc 5%
186	4330 Natural Gas			1,500	1,500	1,532	1,564	1,596	1,630 General
187	4400 Postage			-	-	-	-	-	- General
188	4405 Uniforms			27,550	27,550	28,129	28,719	29,322	29,938 General
189	4410 Training and Education			19,000	19,000	19,399	19,806	20,222	20,647 General
190	4420 Insurance			50,600	50,600	53,130	55,787	58,576	61,505 Inc 5%
191	4430 Office Supplies			-	-	-	-	-	- General
192	4432 Custodial Supplies			1,528	1,528	1,560	1,593	1,626	1,660 General
193	4433 Chemicals			18,000	18,000	18,630	19,282	19,957	20,655 Chemicals
194	4440 Small Tools/Equipment			38,500	38,500	39,309	40,134	40,977	41,837 General
195	4465 Rentals/Leases			2,500	2,500	2,553	2,606	2,661	2,717 General

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

**Schedule 7
Water Revenue Requirement Forecast**

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
196	4480	Other Operating Expenses		-	-	-	-	-	-	General
197	4485	State Permits		50,500	50,500	51,561	52,643	53,749	54,878	General
198	4510	Maintenance Contracts		61,550	61,550	62,843	64,162	65,510	66,885	General
199	4520	Maintenance and Repairs		350,000	350,000	357,350	364,854	372,516	380,339	General
200	4624	Wholesale Water (Manville 685)		891,000	891,000	891,000	891,000	891,000	891,000	None
201	4625	Wholesale Water (Manville MUDs)		2,696,800	2,897,712	3,113,591	3,345,554	3,594,797	3,862,610	WH MUD Water
202	4630	Water District Payments		892,500	958,991	1,030,436	1,107,204	1,189,690	1,278,322	Lakeside Growth
203	4635	Water Conservation		25,000	25,000	25,525	26,061	26,608	27,167	General
204	4640	Water Meters		270,000	270,000	275,670	281,459	287,370	293,404	General
205	4660	LCRA Water Purchases		1,525,000	1,525,000	1,554,756	1,586,000	1,618,806	1,653,253	LCRA
206		FY 2025 Backflow Technician		-	-	-	-	58,406	60,158	General Salary
207		FY 2026 Utility Systems Worker III		-	-	-	-	-	72,502	General Salary
208		FY 2026 Utility Systems Worker II		-	-	-	-	-	64,353	General Salary
209		FY 2026 Utility Systems Worker I		-	-	-	-	-	57,312	General Salary
210		Total Water Distribution		\$ 8,629,130	\$ 8,896,533	\$ 9,294,954	\$ 9,719,274	\$ 10,229,710	\$ 10,907,307	
284										
285		Total Operations and Maintenance Expenses		\$ 15,422,774	\$ 15,844,861	\$ 16,110,087	\$ 16,562,315	\$ 17,191,962	\$ 18,127,172	
286										
287		Capital Outlay								
288		Utility Administration								
289	4700	Equipment		\$ 5,610	\$ 5,610	\$ 5,728	\$ 5,848	\$ 5,971	\$ 6,096	General
290	4702	Software		75,000	75,000	76,575	78,183	79,825	81,501	General
291	4710	Buildings		-	-	-	-	-	-	General
292	4720	Improvements other than buildings		-	-	-	-	-	-	General
293	4735	CCN - Cert of Conv & Necessity		-	-	-	-	-	-	General
294		Total Utility Administration		\$ 80,610	\$ 80,610	\$ 82,303	\$ 84,031	\$ 85,796	\$ 87,598	
295										
296		Utility Maintenance								
297	4700	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	General
298	4720	Improvements O/T Buildings		-	-	-	-	-	-	General
299		Total Utility Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300										
301		Water Treatment								
302	4700	Equipment		\$ 497,571	\$ 497,571	\$ 508,020	\$ 518,689	\$ 529,581	\$ 540,703	General
303	4710	Buildings		-	-	-	-	-	-	General
304	4720	Improvements O/T Buildings		-	-	-	-	-	-	General
305	4702	Software		-	-	-	-	-	-	General
306		Total Water Treatment		\$ 497,571	\$ 497,571	\$ 508,020	\$ 518,689	\$ 529,581	\$ 540,703	
307										
308		Water Distribution								
309	4700	Equipment		\$ 150,500	150,500	153,661	156,887	160,182	163,546	General
310	4720	Improvements o/t buildings		-	-	-	-	-	-	General
311		Total Water Distribution		\$ 150,500	\$ 150,500	\$ 153,661	\$ 156,887	\$ 160,182	\$ 163,546	
312										
325										

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 7
Water Revenue Requirement Forecast

Water Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
326		Total Capital Outlay			\$ 728,682	\$ 728,682	\$ 743,984	\$ 759,608	\$ 775,559	\$ 791,846
327										
328		Debt Service								
329		Water								
330	4800	Debt Service Interest - Existing	\$	2,849,255	\$ 2,268,180	\$ 3,687,293	\$ 3,878,373	\$ 3,660,536	\$ 3,564,652	Schedule 3
331	4810	Debt Service Principal - Existing		2,317,185	2,757,721	3,328,060	3,109,046	4,241,564	4,408,124	Schedule 3
332	4815	Debt Service Fees		550	550	550	550	550	550	None
333	4820	Bond Issuance Cost		-	-	-	-	-	-	None
334	4800	Debt Service Interest - Proposed		-	-	1,466,367	2,698,732	2,650,737	2,600,680	Schedule 4
335	4810	Debt Service Principal - Proposed		-	-	587,937	1,117,429	1,165,424	1,215,481	Schedule 4
336		Total Water	\$	5,166,990	\$ 5,026,451	\$ 9,070,207	\$ 10,804,130	\$ 11,718,810	\$ 11,789,487	
337										
346										
347		Total Debt Service	\$	5,166,990	\$ 5,026,451	\$ 9,070,207	\$ 10,804,130	\$ 11,718,810	\$ 11,789,487	
348										
349		Miscellaneous and Non-Recurring Expenses								
350		Contributions to Operating Reserve - Water	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	Schedule 6
351		Contributions to Water Capital Reserve		-	-	-	-	-	-	Schedule 6
352		Contributions to Wastewater Capital Reserve		-	-	-	-	-	-	
353		Contributions to Operating Reserve - WW		-	-	-	-	-	-	
354		Debt Service Funding from Water Impact Fee		-	(1,000,000)	(1,000,000)	(1,000,000)	(500,000)	-	Schedule 6
355		Debt Service Funding from WW Impact Fee		-	-	-	-	-	-	
356		Total Miscellaneous and Non-Recurring Expenses	\$	-	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ (500,000)	\$ -	
357										
358		Revenue Requirement	\$	21,076,446	\$ 20,357,993	\$ 24,676,028	\$ 26,871,240	\$ 28,924,629	\$ 30,439,566	

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

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2022				Year 2 FY 2023			
				Base	Extra	Customer	Total	Base	Extra	Customer	
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	-	-	-	-	-	-	-	-
7	3120	Tap Fees	Base	5,000	-	-	5,000	5,000	-	-	-
8	3125	Fire Hydrant Testing Fee	Base	5,000	-	-	5,000	5,000	-	-	-
9	3700	Service Fees	Base	90,000	-	-	90,000	90,000	-	-	-
10	3710	Interest Income	Base	-	-	-	-	-	-	-	-
11	3720	Miscellaneous Income	Base	17,000	-	-	17,000	17,000	-	-	-
12	3721	Cash Long Short	Base	-	-	-	-	-	-	-	-
13	3729	Insurance Claim Revenue	Base	-	-	-	-	-	-	-	-
14	3850	Sale of Fixed Assets	Base	-	-	-	-	-	-	-	-
15		Total Water Operating Revenue		\$ 117,000	\$ -	\$ -	\$ 117,000	\$ 117,000	\$ -	\$ -	-
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	3900	Fund Balance Transfer	Base	-	-	-	-	-	-	-	-
25		New Solid Waste Cost Sharing	Base	125,000	-	-	125,000	131,250	-	-	-
26		Total Water Other Revenue		\$ 125,000	\$ -	\$ -	\$ 125,000	\$ 131,250	\$ -	\$ -	-
27											
49											
50		Total Revenues		\$ 242,000	\$ -	\$ -	\$ 242,000	\$ 248,250	\$ -	\$ -	-
51											
52		Operations and Maintenance Expenses									
53		Utility Administration									
54	4000	Salaries	RR Composite	\$ 527,137	\$ 166,488	\$ 11,942	\$ 705,568	\$ 513,565	\$ 203,391	\$ 9,779	
55	4005	Overtime	RR Composite	934	295	21	1,250	910	360	17	
56	4006	Overtime- Pfestivals	RR Composite	224	71	5	300	218	86	4	
57	4010	Employee Incentives	RR Composite	672	212	15	900	655	259	12	
58	4015	Employee Retirement	RR Composite	60,588	19,136	1,373	81,096	59,028	23,377	1,124	
59	4020	Social Security/Medicare	RR Composite	35,054	11,071	794	46,919	34,151	13,525	650	
60	4030	Workers Compensation	RR Composite	1,075	340	24	1,439	1,119	443	21	
61	4040	Employee Insurance	RR Composite	60,011	18,953	1,360	80,324	61,020	24,166	1,162	
62	4050	Unemployment Tax	RR Composite	2,303	727	52	3,082	2,243	889	43	
63	4085	Merit Increases	RR Composite	16,628	5,252	377	22,256	16,200	6,416	308	
64	4110	Legal Fees	RR Composite	5,603	1,770	127	7,500	5,411	2,143	103	
65	4195	Other Professional Fees	RR Composite	657,372	207,621	14,893	879,886	338,323	133,988	6,442	
66	4200	Gasoline	RR Composite	4,371	1,381	99	5,851	4,222	1,672	80	
67	4210	Vehicle Maintenance/Repair	RR Composite	5,609	1,772	127	7,508	5,417	2,145	103	
68	4260	Franchise Fee Water/Wastewater	RR Composite	697,414	220,267	15,800	933,481	740,931	293,436	14,108	
69	4300	Electricity	RR Composite	8,592	2,714	195	11,500	8,297	3,286	158	
70	4310	Communications	RR Composite	19,686	6,218	446	26,350	19,552	7,743	372	
71	4400	Postage	RR Composite	28,017	8,849	635	37,500	27,057	10,715	515	

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2022				Year 2 FY 2023		
				Base	Extra	Customer	Total	Base	Extra	Customer
72	4405	Uniforms	RR Composite	2,055	649	47	2,750	1,984	786	38
73	4410	Travel & Training	RR Composite	13,261	4,188	300	17,750	12,807	5,072	244
74	4420	Insurance	RR Composite	6,350	2,006	144	8,500	6,307	2,498	120
75	4430	Office Supplies	RR Composite	4,483	1,416	102	6,000	4,329	1,714	82
76	4432	Custodial Supplies	RR Composite	2,854	901	65	3,819	2,756	1,091	52
77	4440	Small Tools	RR Composite	9,339	2,950	212	12,500	9,019	3,572	172
78	4450	Advertising	RR Composite	2,241	708	51	3,000	2,165	857	41
79	4455	Printing and Records	RR Composite	747	236	17	1,000	722	286	14
80	4460	Membership/Dues	RR Composite	9,786	3,091	222	13,099	9,451	3,743	180
81	4465	Rentals/Leases	RR Composite	4,483	1,416	102	6,000	4,329	1,714	82
82	4470	Publications/Software	RR Composite	-	-	-	-	-	-	-
83	4480	Other Operating	RR Composite	9,712	3,068	220	13,000	9,380	3,715	179
84	4482	Bad Debt Expense	RR Composite	-	-	-	-	-	-	-
85	4510	Maintenance Contracts	RR Composite	39,634	12,518	898	53,050	38,276	15,159	729
86	4520	Maintenance & Repairs	RR Composite	18,678	5,899	423	25,000	18,038	7,144	343
87	4600	Emergency Management	RR Composite	-	-	-	-	-	-	-
88	4645	Transfer	RR Composite	861,236	272,008	19,512	1,152,756	831,730	329,396	15,837
89	4636	Manville Contract	RR Composite	-	-	-	-	-	-	-
90	4677	Information Technology	RR Composite	-	-	-	-	-	-	-
91	NEW	Senior Utility Engineer - FY 2022	RR Composite	40,478	12,784	917	54,180	39,436	15,618	751
92	NEW	Assistant Utility Director - FY 2022	RR Composite	35,681	11,269	808	47,759	34,763	13,767	662
95		Total Utility Administration		\$ 3,231,716	\$ 1,020,686	\$ 73,216	\$ 4,325,618	\$ 2,902,202	\$ 1,149,379	\$ 55,261
96										
97		Utility Maintenance								
98	4000	Salaries	Base-Extra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	4005	Overtime	Base-Extra	-	-	-	-	-	-	-
100	4006	Overtime- Pfestivals	Base-Extra	-	-	-	-	-	-	-
101	4010	Employee Incentives	Base-Extra	-	-	-	-	-	-	-
102	4015	Employee Retirement	Base-Extra	-	-	-	-	-	-	-
103	4020	Social Security/Medicare	Base-Extra	-	-	-	-	-	-	-
104	4030	Workers Compensation	Base-Extra	-	-	-	-	-	-	-
105	4040	Employee Insurance	Base-Extra	-	-	-	-	-	-	-
106	4050	Unemployment Tax	Base-Extra	-	-	-	-	-	-	-
107	4085	Merit Increases	Base-Extra	-	-	-	-	-	-	-
108	4200	Gasoline	Base	-	-	-	-	-	-	-
109	4210	Vehicle Repair	Base	-	-	-	-	-	-	-
110	4220	Equipment Repair	Base	-	-	-	-	-	-	-
111	4310	Communications	Base	-	-	-	-	-	-	-
112	4405	Uniforms	Base	-	-	-	-	-	-	-
113	4410	Training and Education	Base	-	-	-	-	-	-	-
114	4420	Insurance	Base	-	-	-	-	-	-	-
115	4430	Office Supplies	Base	-	-	-	-	-	-	-
116	4432	Custodial Supplies	Base	-	-	-	-	-	-	-
117	4433	Chemicals	Base	-	-	-	-	-	-	-
118	4440	Small Tools/Equipment	Base	-	-	-	-	-	-	-
119	4455	Printing and Records	Base	-	-	-	-	-	-	-
120	4460	Memberships/Dues	Base	-	-	-	-	-	-	-
121	4465	Rentals/Leases	Base	-	-	-	-	-	-	-
122	4480	Other Operating Expenses	Base	-	-	-	-	-	-	-
123	4520	Maintenance & Repairs	Base-Extra	-	-	-	-	-	-	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2022				Year 2 FY 2023			
				Base	Extra	Customer	Total	Base	Extra	Customer	
124	NEW	Utility Systems Worker I FY 21	Base-Extra	-	-	-	-	-	-	-	-
125	NEW	Utility Systems Worker I FY 21	Base-Extra	-	-	-	-	-	-	-	-
126	NEW	Utility Systems Worker I FY 21	Base-Extra	-	-	-	-	-	-	-	-
127	NEW	Utility Systems Worker III FY 21	Base-Extra	-	-	-	-	-	-	-	-
128	NEW	Logistics Officer FY 21	Base-Extra	-	-	-	-	-	-	-	-
129	NEW	Electrician - Journeyman FY 21	Base-Extra	-	-	-	-	-	-	-	-
130	NEW	SCADA Specialist FY 21	Base-Extra	-	-	-	-	-	-	-	-
131	NEW	Backflow Coordinator FY 23	Base-Extra	-	-	-	-	-	-	-	-
132	NEW	Utility Systems Worker I/II FY 24	Base-Extra	-	-	-	-	-	-	-	-
133	NEW	Utility Systems Worker I/II FY 24	Base-Extra	-	-	-	-	-	-	-	-
134		Total Utility Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135											
136	Water Treatment										
137	4000	Salaries	Base-Extra	\$ 286,208	\$ 257,588	\$ -	\$ 543,796	\$ 294,795	\$ 265,315	\$ -	-
138	4005	Overtime	Base-Extra	21,053	18,947	-	40,000	21,684	19,516	-	-
139	4006	Overtime- Pfestivals	Base-Extra	1,053	947	-	2,000	1,084	976	-	-
140	4010	Employee Incentives	Base-Extra	-	-	-	-	-	-	-	-
141	4015	Employee Retirement	Base-Extra	39,064	35,158	-	74,222	40,236	36,213	-	-
142	4020	Social Security/Medicare	Base-Extra	22,136	19,923	-	42,059	22,800	20,520	-	-
143	4030	Workers Compensation	Base-Extra	3,139	2,826	-	5,965	3,453	3,108	-	-
144	4040	Employee Insurance	Base-Extra	44,501	40,050	-	84,551	47,838	43,054	-	-
145	4050	Unemployment Tax	Base-Extra	1,665	1,498	-	3,163	1,715	1,543	-	-
146	4085	Merit Increases	Base-Extra	10,611	9,550	-	20,161	10,929	9,836	-	-
147	4155	Lab Fees	Base	6,000	-	-	6,000	6,126	-	-	-
148	4195	Other Professional Fees	Base-Extra	-	-	-	-	-	-	-	-
149	4200	Gasoline	Base	12,398	-	-	12,398	12,658	-	-	-
150	4210	Vehicle Mnt	Base	5,256	-	-	5,256	5,366	-	-	-
151	4220	Equipment Repair	Base	3,500	-	-	3,500	3,574	-	-	-
152	4300	Electricity	Base	821,000	-	-	821,000	852,855	-	-	-
153	4310	Communications	Base	6,300	-	-	6,300	6,615	-	-	-
154	4320	Water	Base	400	-	-	400	408	-	-	-
155	4405	Uniforms	Base	8,000	-	-	8,000	8,168	-	-	-
156	4410	Training and Education	Base	10,000	-	-	10,000	10,210	-	-	-
157	4420	Insurance	Base	31,800	-	-	31,800	33,390	-	-	-
158	4432	Custodial Supplies	Base	6,389	-	-	6,389	6,523	-	-	-
159	4433	Chemicals	Base	230,000	-	-	230,000	238,050	-	-	-
160	4440	Small Tools/Equipment	Base	7,000	-	-	7,000	7,147	-	-	-
161	4465	Rentals/Leases	Base	2,500	-	-	2,500	2,553	-	-	-
162	4480	Other Operating	Base	-	-	-	-	-	-	-	-
163	4485	State Permits	Base	5,500	-	-	5,500	5,616	-	-	-
164	4510	Maintenance Contracts	Base-Extra	26,711	24,039	-	50,750	27,271	24,544	-	-
165	4520	Maintenance and Repairs	Base-Extra	315,789	284,211	-	600,000	322,421	290,179	-	-
167		Total Water Treatment		\$ 1,927,973	\$ 694,737	\$ -	\$ 2,622,710	\$ 1,993,486	\$ 714,805	\$ -	-
168											
169	Water Distribution										
170	4000	Salaries	Base-Extra	\$ 499,246	\$ 449,321	\$ -	\$ 948,568	\$ 514,223	\$ 462,801	\$ -	-
171	4005	Overtime	Base-Extra	26,316	23,684	-	50,000	27,105	24,395	-	-
172	4010	Employee Incentives	Base-Extra	947	853	-	1,800	976	878	-	-
173	4015	Employee Retirement	Base-Extra	62,281	56,052	-	118,333	64,149	57,734	-	-
174	4020	Social Security/Medicare	Base-Extra	35,292	31,763	-	67,055	36,351	32,716	-	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2022				Year 2 FY 2023		
				Base	Extra	Customer	Total	Base	Extra	Customer
175	4030	Workers Compensation	Base-Extra	5,118	4,606	-	9,724	5,630	5,067	-
176	4040	Employee Insurance	Base-Extra	84,551	76,096	-	160,647	90,892	81,803	-
177	4050	Unemployment Tax	Base-Extra	2,801	2,521	-	5,322	2,885	2,597	-
178	4085	Merit Increases	Base-Extra	16,893	15,203	-	32,096	17,399	15,659	-
179	4155	Lab Fees	Base	42,500	-	-	42,500	43,393	-	-
180	4195	Other Professional Fees	Base	-	-	-	-	-	-	-
181	4200	Gasoline	Base	25,750	-	-	25,750	26,291	-	-
182	4210	Vehicle Repair	Base	7,508	-	-	7,508	7,666	-	-
183	4220	Equipment Repair	Base	11,500	-	-	11,500	11,742	-	-
184	4300	Electricity	Base	224,000	-	-	224,000	232,691	-	-
185	4310	Communications	Base	2,800	-	-	2,800	2,940	-	-
186	4330	Natural Gas	Base	1,500	-	-	1,500	1,532	-	-
187	4400	Postage	Base	-	-	-	-	-	-	-
188	4405	Uniforms	Base	27,550	-	-	27,550	28,129	-	-
189	4410	Training and Education	Base	19,000	-	-	19,000	19,399	-	-
190	4420	Insurance	Base	50,600	-	-	50,600	53,130	-	-
191	4430	Office Supplies	Base	-	-	-	-	-	-	-
192	4432	Custodial Supplies	Base	1,528	-	-	1,528	1,560	-	-
193	4433	Chemicals	Base	18,000	-	-	18,000	18,630	-	-
194	4440	Small Tools/Equipment	Base	38,500	-	-	38,500	39,309	-	-
195	4465	Rentals/Leases	Base	2,500	-	-	2,500	2,553	-	-
196	4480	Other Operating Expenses	Base	-	-	-	-	-	-	-
197	4485	State Permits	Base	50,500	-	-	50,500	51,561	-	-
198	4510	Maintenance Contracts	Base-Extra	32,395	29,155	-	61,550	33,075	29,768	-
199	4520	Maintenance and Repairs	Base-Extra	184,211	165,789	-	350,000	188,079	169,271	-
200	4624	Wholesale Water (Manville 685)	Base	891,000	-	-	891,000	891,000	-	-
201	4625	Wholesale Water (Manville MUDs)	Base	2,897,712	-	-	2,897,712	3,113,591	-	-
202	4630	Water District Payments	Base	958,991	-	-	958,991	1,030,436	-	-
203	4635	Water Conservation	Base	25,000	-	-	25,000	25,525	-	-
204	4640	Water Meters	Customer	-	-	270,000	270,000	-	-	275,670
205	4660	LCRA Water Purchases	Base	1,525,000	-	-	1,525,000	1,554,756	-	-
210		Total Water Distribution		\$ 7,771,489	\$ 855,045	\$ 270,000	\$ 8,896,533	\$ 8,136,595	\$ 882,688	\$ 275,670
211										
284										
285		Total Operations and Maintenance Expenses		\$ 12,931,177	\$ 2,570,468	\$ 343,216	\$ 15,844,861	\$ 13,032,283	\$ 2,746,873	\$ 330,931
286										
287		Capital Outlay								
288		Utility Administration								
289	4700	Equipment	RR Composite	\$ 4,191	\$ 1,324	\$ 95	\$ 5,610	\$ 4,048	\$ 1,603	\$ 77
290	4702	Software	RR Composite	56,033	17,697	1,269	75,000	54,114	21,431	1,030
291	4710	Buildings	RR Composite	-	-	-	-	-	-	-
292	4720	Improvements other than buildings	RR Composite	-	-	-	-	-	-	-

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

**Schedule 8
Water Base-Extra Allocation**

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Allocation Basis	Year 1 FY 2022				Year 2 FY 2023			
				Base	Extra	Customer	Total	Base	Extra	Customer	Total
293	4735	CCN - Cert of Conv & Necessity	RR Composite	-	-	-	-	-	-	-	-
294		Total Utility Administration		\$ 60,225	\$ 19,021	\$ 1,364	\$ 80,610	\$ 58,161	\$ 23,034	\$ 1,107	
295											
296	Utility Maintenance										
297	4700	Equipment	Base-Extra	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
298	4720	Improvements O/T Buildings	Base-Extra	-	-	-	-	-	-	-	
299		Total Utility Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300											
301	Water Treatment										
302	4700	Equipment	Base-Extra	\$ 261,880	\$ 235,692	\$ -	\$ 497,571	\$ 267,379	\$ 240,641	\$ -	
303	4710	Buildings	Base-Extra	-	-	-	-	-	-	-	
304	4720	Improvements O/T Buildings	Base-Extra	-	-	-	-	-	-	-	
305	4702	Software	Base-Extra	-	-	-	-	-	-	-	
306		Total Water Treatment		\$ 261,880	\$ 235,692	\$ -	\$ 497,571	\$ 267,379	\$ 240,641	\$ -	
307											
308	Water Distribution										
309	4700	Equipment	Base-Extra	\$ 79,211	\$ 71,289	\$ -	\$ 150,500	\$ 80,874	\$ 72,787	\$ -	
310	4720	Improvements o/t buildings	Base-Extra	-	-	-	-	-	-	-	
311		Total Water Distribution		\$ 79,211	\$ 71,289	\$ -	\$ 150,500	\$ 80,874	\$ 72,787	\$ -	
312											
325											
326	Total Capital Outlay			\$ 401,315	\$ 326,002	\$ 1,364	\$ 728,682	\$ 406,415	\$ 336,462	\$ 1,107	
327											
328	Debt Service										
329	Water										
330	4800	Debt Service Interest - Existing	Base-Extra	\$ 1,193,779	\$ 1,074,401	\$ -	\$ 2,268,180	\$ 1,940,680	\$ 1,746,612	\$ -	
331	4810	Debt Service Principal - Existing	Base-Extra	1,451,432	1,306,289	-	2,757,721	1,751,611	1,576,449	-	
332	4815	Debt Service Fees	Base-Extra	289	261	-	550	289	261	-	
333	4820	Bond Issuance Cost	Base-Extra	-	-	-	-	-	-	-	
334	4800	Debt Service Interest - Proposed	Base-Extra	-	-	-	-	771,772	694,595	-	
335	4810	Debt Service Principal - Proposed	Base-Extra	-	-	-	-	309,440	278,496	-	
336		Total Water		\$ 2,645,500	\$ 2,380,950	\$ -	\$ 5,026,451	\$ 4,773,793	\$ 4,296,414	\$ -	
337											
346											
347	Total Debt Service			\$ 2,645,500	\$ 2,380,950	\$ -	\$ 5,026,451	\$ 4,773,793	\$ 4,296,414	\$ -	
348											
349	Miscellaneous and Non-Recurring Expenses										
350		Contributions to Operating Reserve - Water	RR Composite	-	-	-	-	-	-	-	
351		Contributions to Water Capital Reserve	RR Composite	-	-	-	-	-	-	-	
352		Contributions to Wastewater Capital Reserve	RR Composite	-	-	-	-	-	-	-	
353		Contributions to Operating Reserve - WW	RR Composite	-	-	-	-	-	-	-	
354		Debt Service Funding from Water Impact Fee	Base-Extra	(526,316)	(473,684)	-	(1,000,000)	(526,316)	(473,684)	-	
355		Debt Service Funding from WW Impact Fee	Base-Extra	-	-	-	-	-	-	-	
356	Total Miscellaneous and Non-Recurring Expenses			\$ (526,316)	\$ (473,684)	\$ -	\$ (1,000,000)	\$ (526,316)	\$ (473,684)	\$ -	
357											
358	Revenue Requirement			\$ 15,209,676	\$ 4,803,737	\$ 344,580	\$ 20,357,993	\$ 17,437,925	\$ 6,906,064	\$ 332,039	

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

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 3 FY 2024					Year 4 FY 2025		
			Total	Base	Extra	Customer	Total	Base	Extra	Customer
1		Revenues								
2		Water Operating Revenue								
3	3100	Water Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	3101	Wholesale Water - Manville	-	-	-	-	-	-	-	-
5	3102	Wholesale Water - Windermere	-	-	-	-	-	-	-	-
6	3105	Parts/Taxable	-	-	-	-	-	-	-	-
7	3120	Tap Fees	5,000	5,000	-	-	5,000	5,000	-	-
8	3125	Fire Hydrant Testing Fee	5,000	5,000	-	-	5,000	5,000	-	-
9	3700	Service Fees	90,000	90,000	-	-	90,000	90,000	-	-
10	3710	Interest Income	-	-	-	-	-	-	-	-
11	3720	Miscellaneous Income	17,000	17,000	-	-	17,000	17,000	-	-
12	3721	Cash Long Short	-	-	-	-	-	-	-	-
13	3729	Insurance Claim Revenue	-	-	-	-	-	-	-	-
14	3850	Sale of Fixed Assets	-	-	-	-	-	-	-	-
15		Total Water Operating Revenue	\$ 117,000	\$ 117,000	\$ -	\$ -	\$ 117,000	\$ 117,000	\$ -	\$ -
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	3900	Fund Balance Transfer	-	-	-	-	-	-	-	-
25		New Solid Waste Cost Sharing	131,250	137,813	-	-	137,813	144,703	-	-
26		Total Water Other Revenue	\$ 131,250	\$ 137,813	\$ -	\$ -	\$ 137,813	\$ 144,703	\$ -	\$ -
27										
49										
50		Total Revenues	\$ 248,250	\$ 254,813	\$ -	\$ -	\$ 254,813	\$ 261,703	\$ -	\$ -
51										
52		Operations and Maintenance Expenses								
53		Utility Administration								
54	4000	Salaries	\$ 726,735	\$ 521,666	\$ 217,606	\$ 9,264	\$ 748,537	\$ 534,166	\$ 227,903	\$ 8,924
55	4005	Overtime	1,288	924	386	16	1,326	946	404	16
56	4006	Overtime- Pfestivals	309	222	93	4	318	227	97	4
57	4010	Employee Incentives	927	665	278	12	955	681	291	11
58	4015	Employee Retirement	83,529	59,959	25,011	1,065	86,035	61,395	26,195	1,026
59	4020	Social Security/Medicare	48,327	34,690	14,471	616	49,777	35,521	15,155	593
60	4030	Workers Compensation	1,583	1,214	506	22	1,741	1,327	566	22
61	4040	Employee Insurance	86,348	64,690	26,985	1,149	92,824	69,134	29,496	1,155
62	4050	Unemployment Tax	3,175	2,279	951	40	3,270	2,333	996	39
63	4085	Merit Increases	22,924	16,455	6,864	292	23,612	16,850	7,189	281
64	4110	Legal Fees	7,658	5,449	2,273	97	7,818	5,530	2,360	92
65	4195	Other Professional Fees	478,753	178,410	74,421	3,168	256,000	43,995	18,770	735
66	4200	Gasoline	5,974	4,251	1,773	75	6,099	4,315	1,841	72
67	4210	Vehicle Maintenance/Repair	7,666	5,455	2,275	97	7,827	5,537	2,362	92
68	4260	Franchise Fee Water/Wastewater	1,048,475	795,177	331,698	14,122	1,140,997	849,501	362,442	14,191
69	4300	Electricity	11,742	8,355	3,485	148	11,988	8,480	3,618	142
70	4310	Communications	27,668	20,246	8,445	360	29,051	21,134	9,017	353
71	4400	Postage	38,288	27,243	11,364	484	39,092	27,652	11,798	462

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 3 FY 2024					Year 4 FY 2025		
			Total	Base	Extra	Customer	Total	Base	Extra	Customer
72	4405	Uniforms	2,808	1,998	833	35	2,867	2,028	865	34
73	4410	Travel & Training	18,123	12,895	5,379	229	18,503	13,089	5,584	219
74	4420	Insurance	8,925	6,531	2,724	116	9,371	6,817	2,909	114
75	4430	Office Supplies	6,126	4,359	1,818	77	6,255	4,424	1,888	74
76	4432	Custodial Supplies	3,900	2,775	1,157	49	3,982	2,816	1,202	47
77	4440	Small Tools	12,763	9,081	3,788	161	13,031	9,217	3,933	154
78	4450	Advertising	3,063	2,179	909	39	3,127	2,212	944	37
79	4455	Printing and Records	1,021	726	303	13	1,042	737	315	12
80	4460	Membership/Dues	13,374	9,516	3,970	169	13,655	9,659	4,121	161
81	4465	Rentals/Leases	6,126	4,359	1,818	77	6,255	4,424	1,888	74
82	4470	Publications/Software	-	-	-	-	-	-	-	-
83	4480	Other Operating	13,273	9,444	3,940	168	13,552	9,586	4,090	160
84	4482	Bad Debt Expense	-	-	-	-	-	-	-	-
85	4510	Maintenance Contracts	54,164	38,540	16,077	684	55,301	39,119	16,690	654
86	4520	Maintenance & Repairs	25,525	18,162	7,576	323	26,061	18,435	7,865	308
87	4600	Emergency Management	-	-	-	-	-	-	-	-
88	4645	Transfer	1,176,963	837,468	349,339	14,873	1,201,680	850,042	362,672	14,201
89	4636	Manville Contract	-	-	-	-	-	-	-	-
90	4677	Information Technology	-	-	-	-	-	-	-	-
91	NEW	Senior Utility Engineer - FY 2022	55,805	40,058	16,710	711	57,479	41,018	17,500	685
92	NEW	Assistant Utility Director - FY 2022	49,192	35,311	14,729	627	50,668	36,157	15,426	604
95		Total Utility Administration	\$ 4,106,843	\$ 2,819,751	\$ 1,176,223	\$ 50,077	\$ 4,046,051	\$ 2,778,441	\$ 1,185,428	\$ 46,416
96										
97	Utility Maintenance									
98	4000	Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
99	4005	Overtime	-	-	-	-	-	-	-	-
100	4006	Overtime- Pfestivals	-	-	-	-	-	-	-	-
101	4010	Employee Incentives	-	-	-	-	-	-	-	-
102	4015	Employee Retirement	-	-	-	-	-	-	-	-
103	4020	Social Security/Medicare	-	-	-	-	-	-	-	-
104	4030	Workers Compensation	-	-	-	-	-	-	-	-
105	4040	Employee Insurance	-	-	-	-	-	-	-	-
106	4050	Unemployment Tax	-	-	-	-	-	-	-	-
107	4085	Merit Increases	-	-	-	-	-	-	-	-
108	4200	Gasoline	-	-	-	-	-	-	-	-
109	4210	Vehicle Repair	-	-	-	-	-	-	-	-
110	4220	Equipment Repair	-	-	-	-	-	-	-	-
111	4310	Communications	-	-	-	-	-	-	-	-
112	4405	Uniforms	-	-	-	-	-	-	-	-
113	4410	Training and Education	-	-	-	-	-	-	-	-
114	4420	Insurance	-	-	-	-	-	-	-	-
115	4430	Office Supplies	-	-	-	-	-	-	-	-
116	4432	Custodial Supplies	-	-	-	-	-	-	-	-
117	4433	Chemicals	-	-	-	-	-	-	-	-
118	4440	Small Tools/Equipment	-	-	-	-	-	-	-	-
119	4455	Printing and Records	-	-	-	-	-	-	-	-
120	4460	Memberships/Dues	-	-	-	-	-	-	-	-
121	4465	Rentals/Leases	-	-	-	-	-	-	-	-
122	4480	Other Operating Expenses	-	-	-	-	-	-	-	-
123	4520	Maintenance & Repairs	-	-	-	-	-	-	-	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 3 FY 2024					Year 4 FY 2025		
			Total	Base	Extra	Customer	Total	Base	Extra	Customer
124	NEW	Utility Systems Worker I FY 21	-	-	-	-	-	-	-	-
125	NEW	Utility Systems Worker I FY 21	-	-	-	-	-	-	-	-
126	NEW	Utility Systems Worker I FY 21	-	-	-	-	-	-	-	-
127	NEW	Utility Systems Worker III FY 21	-	-	-	-	-	-	-	-
128	NEW	Logistics Officer FY 21	-	-	-	-	-	-	-	-
129	NEW	Electrician - Journeyman FY 21	-	-	-	-	-	-	-	-
130	NEW	SCADA Specialist FY 21	-	-	-	-	-	-	-	-
131	NEW	Backflow Coordinator FY 23	-	-	-	-	-	-	-	-
132	NEW	Utility Systems Worker I/II FY 24	-	-	-	-	-	-	-	-
133	NEW	Utility Systems Worker I/II FY 24	-	-	-	-	-	-	-	-
134		Total Utility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135										
136	Water Treatment									
137	4000	Salaries	\$ 560,110	\$ 303,639	\$ 273,275	\$ -	\$ 576,913	\$ 312,748	\$ 281,473	\$ -
138	4005	Overtime	41,200	22,335	20,101	-	42,436	23,005	20,704	-
139	4006	Overtime- Pfestivals	2,060	1,117	1,005	-	2,122	1,150	1,035	-
140	4010	Employee Incentives	-	-	-	-	-	-	-	-
141	4015	Employee Retirement	76,449	41,443	37,299	-	78,742	42,687	38,418	-
142	4020	Social Security/Medicare	43,321	23,484	21,136	-	44,620	24,189	21,770	-
143	4030	Workers Compensation	6,562	3,799	3,419	-	7,218	4,179	3,761	-
144	4040	Employee Insurance	90,892	51,426	46,283	-	97,709	55,283	49,755	-
145	4050	Unemployment Tax	3,258	1,766	1,590	-	3,356	1,819	1,637	-
146	4085	Merit Increases	20,766	11,257	10,132	-	21,389	11,595	10,435	-
147	4155	Lab Fees	6,126	6,255	-	-	6,255	6,386	-	-
148	4195	Other Professional Fees	-	-	-	-	-	-	-	-
149	4200	Gasoline	12,658	12,924	-	-	12,924	13,196	-	-
150	4210	Vehicle Mnt	5,366	5,479	-	-	5,479	5,594	-	-
151	4220	Equipment Repair	3,574	3,649	-	-	3,649	3,725	-	-
152	4300	Electricity	852,855	885,946	-	-	885,946	920,320	-	-
153	4310	Communications	6,615	6,946	-	-	6,946	7,293	-	-
154	4320	Water	408	417	-	-	417	426	-	-
155	4405	Uniforms	8,168	8,340	-	-	8,340	8,515	-	-
156	4410	Training and Education	10,210	10,424	-	-	10,424	10,643	-	-
157	4420	Insurance	33,390	35,060	-	-	35,060	36,812	-	-
158	4432	Custodial Supplies	6,523	6,660	-	-	6,660	6,800	-	-
159	4433	Chemicals	238,050	246,382	-	-	246,382	255,005	-	-
160	4440	Small Tools/Equipment	7,147	7,297	-	-	7,297	7,450	-	-
161	4465	Rentals/Leases	2,553	2,606	-	-	2,606	2,661	-	-
162	4480	Other Operating	-	-	-	-	-	-	-	-
163	4485	State Permits	5,616	5,733	-	-	5,733	5,854	-	-
164	4510	Maintenance Contracts	51,816	27,844	25,060	-	52,904	28,429	25,586	-
165	4520	Maintenance and Repairs	612,600	329,192	296,273	-	625,465	336,105	302,494	-
167		Total Water Treatment	\$ 2,708,291	\$ 2,061,418	\$ 735,572	\$ -	\$ 2,796,990	\$ 2,194,899	\$ 757,069	\$ -
168										
169	Water Distribution									
170	4000	Salaries	\$ 977,025	\$ 529,650	\$ 476,685	\$ -	\$ 1,006,335	\$ 545,540	\$ 490,986	\$ -
171	4005	Overtime	51,500	27,918	25,127	-	53,045	28,756	25,880	-
172	4010	Employee Incentives	1,854	1,005	905	-	1,910	1,035	932	-
173	4015	Employee Retirement	121,883	66,073	59,466	-	125,539	68,056	61,250	-
174	4020	Social Security/Medicare	69,067	37,441	33,697	-	71,139	38,565	34,708	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

		Year 3					Year 4				
Line		FY 2024							FY 2025		
No.	(1)	Description	Total	Base	Extra	Customer	Total	Base	Extra	Customer	
175	4030	Workers Compensation	10,696	6,193	5,573	-	11,766	6,812	6,131	-	
176	4040	Employee Insurance	172,696	97,709	87,938	-	185,648	105,038	94,534	-	
177	4050	Unemployment Tax	5,482	2,972	2,674	-	5,646	3,061	2,755	-	
178	4085	Merit Increases	33,059	17,921	16,129	-	34,051	18,459	16,613	-	
179	4155	Lab Fees	43,393	44,304	-	-	44,304	45,234	-	-	
180	4195	Other Professional Fees	-	-	-	-	-	-	-	-	
181	4200	Gasoline	26,291	26,843	-	-	26,843	27,407	-	-	
182	4210	Vehicle Repair	7,666	7,827	-	-	7,827	7,991	-	-	
183	4220	Equipment Repair	11,742	11,988	-	-	11,988	12,240	-	-	
184	4300	Electricity	232,691	241,720	-	-	241,720	251,098	-	-	
185	4310	Communications	2,940	3,087	-	-	3,087	3,241	-	-	
186	4330	Natural Gas	1,532	1,564	-	-	1,564	1,596	-	-	
187	4400	Postage	-	-	-	-	-	-	-	-	
188	4405	Uniforms	28,129	28,719	-	-	28,719	29,322	-	-	
189	4410	Training and Education	19,399	19,806	-	-	19,806	20,222	-	-	
190	4420	Insurance	53,130	55,787	-	-	55,787	58,576	-	-	
191	4430	Office Supplies	-	-	-	-	-	-	-	-	
192	4432	Custodial Supplies	1,560	1,593	-	-	1,593	1,626	-	-	
193	4433	Chemicals	18,630	19,282	-	-	19,282	19,957	-	-	
194	4440	Small Tools/Equipment	39,309	40,134	-	-	40,134	40,977	-	-	
195	4465	Rentals/Leases	2,553	2,606	-	-	2,606	2,661	-	-	
196	4480	Other Operating Expenses	-	-	-	-	-	-	-	-	
197	4485	State Permits	51,561	52,643	-	-	52,643	53,749	-	-	
198	4510	Maintenance Contracts	62,843	33,770	30,393	-	64,162	34,479	31,031	-	
199	4520	Maintenance and Repairs	357,350	192,029	172,826	-	364,854	196,061	176,455	-	
200	4624	Wholesale Water (Manville 685)	891,000	891,000	-	-	891,000	891,000	-	-	
201	4625	Wholesale Water (Manville MUDs)	3,113,591	3,345,554	-	-	3,345,554	3,594,797	-	-	
202	4630	Water District Payments	1,030,436	1,107,204	-	-	1,107,204	1,189,690	-	-	
203	4635	Water Conservation	25,525	26,061	-	-	26,061	26,608	-	-	
204	4640	Water Meters	275,670	-	-	281,459	281,459	-	-	287,370	
205	4660	LCRA Water Purchases	1,554,756	1,586,000	-	-	1,586,000	1,618,806	-	-	
210		Total Water Distribution	\$ 9,294,954	\$ 8,526,402	\$ 911,413	\$ 281,459	\$ 9,719,274	\$ 9,001,066	\$ 941,274	\$ 287,370	
211											
284											
285		Total Operations and Maintenance Expenses	\$ 16,110,087	\$ 13,407,571	\$ 2,823,208	\$ 331,536	\$ 16,562,315	\$ 13,974,405	\$ 2,883,772	\$ 333,785	
286											
287		Capital Outlay									
288		Utility Administration									
289	4700	Equipment	\$ 5,728	\$ 4,076	\$ 1,700	\$ 72	\$ 5,848	\$ 4,137	\$ 1,765	\$ 69	
290	4702	Software	76,575	54,487	22,729	968	78,183	55,305	23,596	924	
291	4710	Buildings	-	-	-	-	-	-	-	-	
292	4720	Improvements other than buildings	-	-	-	-	-	-	-	-	

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 3 FY 2024					Year 4 FY 2025		
			Total	Base	Extra	Customer	Total	Base	Extra	Customer
293	4735	CCN - Cert of Conv & Necessity	-	-	-	-	-	-	-	-
294		Total Utility Administration	\$ 82,303	\$ 58,563	\$ 24,429	\$ 1,040	\$ 84,031	\$ 59,442	\$ 25,361	\$ 993
295										
296	Utility Maintenance									
297	4700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
298	4720	Improvements O/T Buildings	-	-	-	-	-	-	-	-
299		Total Utility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
300										
301	Water Treatment									
302	4700	Equipment	\$ 508,020	\$ 272,994	\$ 245,695	\$ -	\$ 518,689	\$ 278,727	\$ 250,854	\$ -
303	4710	Buildings	-	-	-	-	-	-	-	-
304	4720	Improvements O/T Buildings	-	-	-	-	-	-	-	-
305	4702	Software	-	-	-	-	-	-	-	-
306		Total Water Treatment	\$ 508,020	\$ 272,994	\$ 245,695	\$ -	\$ 518,689	\$ 278,727	\$ 250,854	\$ -
307										
308	Water Distribution									
309	4700	Equipment	\$ 153,661	\$ 82,572	\$ 74,315	\$ -	\$ 156,887	\$ 84,306	\$ 75,876	\$ -
310	4720	Improvements o/t buildings	-	-	-	-	-	-	-	-
311		Total Water Distribution	\$ 153,661	\$ 82,572	\$ 74,315	\$ -	\$ 156,887	\$ 84,306	\$ 75,876	\$ -
312										
325										
326	Total Capital Outlay		\$ 743,984	\$ 414,129	\$ 344,438	\$ 1,040	\$ 759,608	\$ 422,475	\$ 352,091	\$ 993
327										
328	Debt Service									
329	Water									
330	4800	Debt Service Interest - Existing	\$ 3,687,293	\$ 2,041,249	\$ 1,837,124	\$ -	\$ 3,878,373	\$ 1,926,598	\$ 1,733,938	\$ -
331	4810	Debt Service Principal - Existing	3,328,060	1,636,340	1,472,706	-	3,109,046	2,232,402	2,009,162	-
332	4815	Debt Service Fees	550	289	261	-	550	289	261	-
333	4820	Bond Issuance Cost	-	-	-	-	-	-	-	-
334	4800	Debt Service Interest - Proposed	1,466,367	1,420,385	1,278,347	-	2,698,732	1,395,125	1,255,612	-
335	4810	Debt Service Principal - Proposed	587,937	588,120	529,308	-	1,117,429	613,381	552,043	-
336		Total Water	\$ 9,070,207	\$ 5,686,384	\$ 5,117,746	\$ -	\$ 10,804,130	\$ 6,167,795	\$ 5,551,015	\$ -
337										
346										
347	Total Debt Service		\$ 9,070,207	\$ 5,686,384	\$ 5,117,746	\$ -	\$ 10,804,130	\$ 6,167,795	\$ 5,551,015	\$ -
348										
349	Miscellaneous and Non-Recurring Expenses									
350		Contributions to Operating Reserve - Water	-	-	-	-	-	-	-	-
351		Contributions to Water Capital Reserve	-	-	-	-	-	-	-	-
352		Contributions to Wastewater Capital Reserve	-	-	-	-	-	-	-	-
353		Contributions to Operating Reserve - WW	-	-	-	-	-	-	-	-
354		Debt Service Funding from Water Impact Fee	(1,000,000)	(526,316)	(473,684)	-	(1,000,000)	(263,158)	(236,842)	-
355		Debt Service Funding from WW Impact Fee	-	-	-	-	-	-	-	-
356	Total Miscellaneous and Non-Recurring Expenses		\$ (1,000,000)	\$ (526,316)	\$ (473,684)	\$ -	\$ (1,000,000)	\$ (263,158)	\$ (236,842)	\$ -
357										
358	Revenue Requirement		\$ 24,676,028	\$ 18,726,956	\$ 7,811,708	\$ 332,576	\$ 26,871,240	\$ 20,039,814	\$ 8,550,036	\$ 334,778

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

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 5 FY 2026				
			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	-	-	-	-	-
7	3120	Tap Fees	5,000	5,000	-	-	5,000
8	3125	Fire Hydrant Testing Fee	5,000	5,000	-	-	5,000
9	3700	Service Fees	90,000	90,000	-	-	90,000
10	3710	Interest Income	-	-	-	-	-
11	3720	Miscellaneous Income	17,000	17,000	-	-	17,000
12	3721	Cash Long Short	-	-	-	-	-
13	3729	Insurance Claim Revenue	-	-	-	-	-
14	3850	Sale of Fixed Assets	-	-	-	-	-
15		Total Water Operating Revenue	\$ 117,000	\$ 117,000	\$ -	\$ -	\$ 117,000
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	3900	Fund Balance Transfer	-	-	-	-	-
25		New Solid Waste Cost Sharing	144,703	151,938	-	-	151,938
26		Total Water Other Revenue	\$ 144,703	\$ 151,938	\$ -	\$ -	\$ 151,938
27							
49							
50		Total Revenues	\$ 261,703	\$ 268,938	\$ -	\$ -	\$ 268,938
51							
52		Operations and Maintenance Expenses					
53		Utility Administration					
54	4000	Salaries	\$ 770,993	\$ 552,587	\$ 232,636	\$ 8,899	\$ 794,123
55	4005	Overtime	1,366	979	412	16	1,407
56	4006	Overtime- Pfestivals	328	235	99	4	338
57	4010	Employee Incentives	983	705	297	11	1,013
58	4015	Employee Retirement	88,616	63,513	26,739	1,023	91,274
59	4020	Social Security/Medicare	51,270	36,746	15,470	592	52,808
60	4030	Workers Compensation	1,915	1,466	617	24	2,107
61	4040	Employee Insurance	99,786	74,643	31,424	1,202	107,270
62	4050	Unemployment Tax	3,368	2,414	1,016	39	3,469
63	4085	Merit Increases	24,320	17,431	7,338	281	25,050
64	4110	Legal Fees	7,982	5,671	2,388	91	8,150
65	4195	Other Professional Fees	63,500	44,186	18,602	712	63,500
66	4200	Gasoline	6,227	4,424	1,863	71	6,358
67	4210	Vehicle Maintenance/Repair	7,991	5,677	2,390	91	8,159
68	4260	Franchise Fee Water/Wastewater	1,226,135	913,428	384,549	14,711	1,312,688
69	4300	Electricity	12,240	8,696	3,661	140	12,497
70	4310	Communications	30,503	22,287	9,383	359	32,029
71	4400	Postage	39,912	28,356	11,938	457	40,751

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 5 FY 2026				
			Total	Base	Extra	Customer	Total
72	4405	Uniforms	2,927	2,079	875	33	2,988
73	4410	Travel & Training	18,892	13,422	5,651	216	19,289
74	4420	Insurance	9,840	7,189	3,027	116	10,332
75	4430	Office Supplies	6,386	4,537	1,910	73	6,520
76	4432	Custodial Supplies	4,065	2,888	1,216	47	4,151
77	4440	Small Tools	13,304	9,452	3,979	152	13,584
78	4450	Advertising	3,193	2,268	955	37	3,260
79	4455	Printing and Records	1,064	756	318	12	1,087
80	4460	Membership/Dues	13,942	9,905	4,170	160	14,234
81	4465	Rentals/Leases	6,386	4,537	1,910	73	6,520
82	4470	Publications/Software	-	-	-	-	-
83	4480	Other Operating	13,836	9,830	4,138	158	14,127
84	4482	Bad Debt Expense	-	-	-	-	-
85	4510	Maintenance Contracts	56,463	40,115	16,888	646	57,649
86	4520	Maintenance & Repairs	26,608	18,904	7,959	304	27,167
87	4600	Emergency Management	-	-	-	-	-
88	4645	Transfer	1,226,915	871,672	366,969	14,038	1,252,680
89	4636	Manville Contract	-	-	-	-	-
90	4677	Information Technology	-	-	-	-	-
91	NEW	Senior Utility Engineer - FY 2022	59,203	42,432	17,864	683	60,980
92	NEW	Assistant Utility Director - FY 2022	52,188	37,404	15,747	602	53,753
95		Total Utility Administration	\$ 4,010,285	\$ 2,902,146	\$ 1,221,788	\$ 46,739	\$ 4,170,674
96							
97		Utility Maintenance					
98	4000	Salaries	\$ -	\$ -	\$ -	\$ -	-
99	4005	Overtime	-	-	-	-	-
100	4006	Overtime- Pfestivals	-	-	-	-	-
101	4010	Employee Incentives	-	-	-	-	-
102	4015	Employee Retirement	-	-	-	-	-
103	4020	Social Security/Medicare	-	-	-	-	-
104	4030	Workers Compensation	-	-	-	-	-
105	4040	Employee Insurance	-	-	-	-	-
106	4050	Unemployment Tax	-	-	-	-	-
107	4085	Merit Increases	-	-	-	-	-
108	4200	Gasoline	-	-	-	-	-
109	4210	Vehicle Repair	-	-	-	-	-
110	4220	Equipment Repair	-	-	-	-	-
111	4310	Communications	-	-	-	-	-
112	4405	Uniforms	-	-	-	-	-
113	4410	Training and Education	-	-	-	-	-
114	4420	Insurance	-	-	-	-	-
115	4430	Office Supplies	-	-	-	-	-
116	4432	Custodial Supplies	-	-	-	-	-
117	4433	Chemicals	-	-	-	-	-
118	4440	Small Tools/Equipment	-	-	-	-	-
119	4455	Printing and Records	-	-	-	-	-
120	4460	Memberships/Dues	-	-	-	-	-
121	4465	Rentals/Leases	-	-	-	-	-
122	4480	Other Operating Expenses	-	-	-	-	-
123	4520	Maintenance & Repairs	-	-	-	-	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 5 FY 2026				Total
			Total	Base	Extra	Customer	
124	NEW	Utility Systems Worker I FY 21	-	-	-	-	-
125	NEW	Utility Systems Worker I FY 21	-	-	-	-	-
126	NEW	Utility Systems Worker I FY 21	-	-	-	-	-
127	NEW	Utility Systems Worker III FY 21	-	-	-	-	-
128	NEW	Logistics Officer FY 21	-	-	-	-	-
129	NEW	Electrician - Journeyman FY 21	-	-	-	-	-
130	NEW	SCADA Specialist FY 21	-	-	-	-	-
131	NEW	Backflow Coordinator FY 23	-	-	-	-	-
132	NEW	Utility Systems Worker I/II FY 24	-	-	-	-	-
133	NEW	Utility Systems Worker I/II FY 24	-	-	-	-	-
134		Total Utility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
135							
136	Water Treatment						
137	4000	Salaries	\$ 594,221	\$ 322,130	\$ 289,917	\$ -	\$ 612,047
138	4005	Overtime	43,709	23,695	21,325	-	45,020
139	4006	Overtime- Pfestivals	2,185	1,185	1,066	-	2,251
140	4010	Employee Incentives	-	-	-	-	-
141	4015	Employee Retirement	81,104	43,967	39,570	-	83,538
142	4020	Social Security/Medicare	45,959	24,915	22,423	-	47,338
143	4030	Workers Compensation	7,939	4,597	4,137	-	8,733
144	4040	Employee Insurance	105,037	59,429	53,486	-	112,915
145	4050	Unemployment Tax	3,456	1,874	1,686	-	3,560
146	4085	Merit Increases	22,030	11,943	10,749	-	22,691
147	4155	Lab Fees	6,386	6,520	-	-	6,520
148	4195	Other Professional Fees	-	-	-	-	-
149	4200	Gasoline	13,196	13,473	-	-	13,473
150	4210	Vehicle Mnt	5,594	5,711	-	-	5,711
151	4220	Equipment Repair	3,725	3,803	-	-	3,803
152	4300	Electricity	920,320	956,029	-	-	956,029
153	4310	Communications	7,293	7,658	-	-	7,658
154	4320	Water	426	435	-	-	435
155	4405	Uniforms	8,515	8,693	-	-	8,693
156	4410	Training and Education	10,643	10,867	-	-	10,867
157	4420	Insurance	36,812	38,653	-	-	38,653
158	4432	Custodial Supplies	6,800	6,943	-	-	6,943
159	4433	Chemicals	255,005	263,930	-	-	263,930
160	4440	Small Tools/Equipment	7,450	7,607	-	-	7,607
161	4465	Rentals/Leases	2,661	2,717	-	-	2,717
162	4480	Other Operating	-	-	-	-	-
163	4485	State Permits	5,854	5,977	-	-	5,977
164	4510	Maintenance Contracts	54,015	29,026	26,123	-	55,149
165	4520	Maintenance and Repairs	638,599	343,163	308,847	-	652,010
167		Total Water Treatment	\$ 2,951,968	\$ 2,269,860	\$ 779,330	\$ -	\$ 3,049,190
168							
169	Water Distribution						
170	4000	Salaries	\$ 1,036,525	\$ 561,906	\$ 505,715	\$ -	\$ 1,067,621
171	4005	Overtime	54,636	29,619	26,657	-	56,275
172	4010	Employee Incentives	1,967	1,066	960	-	2,026
173	4015	Employee Retirement	129,306	70,097	63,088	-	133,185
174	4020	Social Security/Medicare	73,273	39,722	35,749	-	75,471

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 5 FY 2026				Total
			Total	Base	Extra	Customer	
175	4030	Workers Compensation	12,943	7,493	6,744	-	14,237
176	4040	Employee Insurance	199,571	112,915	101,624	-	214,539
177	4050	Unemployment Tax	5,815	3,153	2,837	-	5,990
178	4085	Merit Increases	35,072	19,013	17,112	-	36,124
179	4155	Lab Fees	45,234	46,184	-	-	46,184
180	4195	Other Professional Fees	-	-	-	-	-
181	4200	Gasoline	27,407	27,982	-	-	27,982
182	4210	Vehicle Repair	7,991	8,159	-	-	8,159
183	4220	Equipment Repair	12,240	12,497	-	-	12,497
184	4300	Electricity	251,098	260,841	-	-	260,841
185	4310	Communications	3,241	3,403	-	-	3,403
186	4330	Natural Gas	1,596	1,630	-	-	1,630
187	4400	Postage	-	-	-	-	-
188	4405	Uniforms	29,322	29,938	-	-	29,938
189	4410	Training and Education	20,222	20,647	-	-	20,647
190	4420	Insurance	58,576	61,505	-	-	61,505
191	4430	Office Supplies	-	-	-	-	-
192	4432	Custodial Supplies	1,626	1,660	-	-	1,660
193	4433	Chemicals	19,957	20,655	-	-	20,655
194	4440	Small Tools/Equipment	40,977	41,837	-	-	41,837
195	4465	Rentals/Leases	2,661	2,717	-	-	2,717
196	4480	Other Operating Expenses	-	-	-	-	-
197	4485	State Permits	53,749	54,878	-	-	54,878
198	4510	Maintenance Contracts	65,510	35,203	31,683	-	66,885
199	4520	Maintenance and Repairs	372,516	200,178	180,161	-	380,339
200	4624	Wholesale Water (Manville 685)	891,000	891,000	-	-	891,000
201	4625	Wholesale Water (Manville MUDs)	3,594,797	3,862,610	-	-	3,862,610
202	4630	Water District Payments	1,189,690	1,278,322	-	-	1,278,322
203	4635	Water Conservation	26,608	27,167	-	-	27,167
204	4640	Water Meters	287,370	-	-	293,404	293,404
205	4660	LCRA Water Purchases	1,618,806	1,653,253	-	-	1,653,253
210		Total Water Distribution	\$ 10,229,710	\$ 9,641,575	\$ 972,328	\$ 293,404	\$ 10,907,307
211							
284							
285		Total Operations and Maintenance Expenses	\$ 17,191,962	\$ 14,813,581	\$ 2,973,447	\$ 340,144	\$ 18,127,172
286							
287		Capital Outlay					
288		Utility Administration					
289	4700	Equipment	\$ 5,971	\$ 4,242	\$ 1,786	\$ 68	\$ 6,096
290	4702	Software	79,825	56,712	23,876	913	81,501
291	4710	Buildings	-	-	-	-	-
292	4720	Improvements other than buildings	-	-	-	-	-

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 8
Water Base-Extra Allocation

Water Revenue Requirement Forecast Base-Extra Allocation

Line No.	(1)	Description	Year 5 FY 2026				
			Total	Base	Extra	Customer	Total
293	4735	CCN - Cert of Conv & Necessity	-	-	-	-	-
294		Total Utility Administration	\$ 85,796	\$ 60,954	\$ 25,662	\$ 982	\$ 87,598
295							
296	Utility Maintenance						
297	4700	Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
298	4720	Improvements O/T Buildings	-	-	-	-	-
299		Total Utility Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
300							
301	Water Treatment						
302	4700	Equipment	\$ 529,581	\$ 284,580	\$ 256,122	\$ -	\$ 540,703
303	4710	Buildings	-	-	-	-	-
304	4720	Improvements O/T Buildings	-	-	-	-	-
305	4702	Software	-	-	-	-	-
306		Total Water Treatment	\$ 529,581	\$ 284,580	\$ 256,122	\$ -	\$ 540,703
307							
308	Water Distribution						
309	4700	Equipment	\$ 160,182	\$ 86,077	\$ 77,469	\$ -	\$ 163,546
310	4720	Improvements o/t buildings	-	-	-	-	-
311		Total Water Distribution	\$ 160,182	\$ 86,077	\$ 77,469	\$ -	\$ 163,546
312							
325							
326	Total Capital Outlay		\$ 775,559	\$ 431,612	\$ 359,253	\$ 982	\$ 791,846
327							
328	Debt Service						
329	Water						
330	4800	Debt Service Interest - Existing	\$ 3,660,536	\$ 1,876,133	\$ 1,688,520	\$ -	\$ 3,564,652
331	4810	Debt Service Principal - Existing	4,241,564	2,320,065	2,088,059	-	4,408,124
332	4815	Debt Service Fees	550	289	261	-	550
333	4820	Bond Issuance Cost	-	-	-	-	-
334	4800	Debt Service Interest - Proposed	2,650,737	1,368,779	1,231,901	-	2,600,680
335	4810	Debt Service Principal - Proposed	1,165,424	639,727	575,754	-	1,215,481
336		Total Water	\$ 11,718,810	\$ 6,204,993	\$ 5,584,494	\$ -	\$ 11,789,487
337							
346							
347	Total Debt Service		\$ 11,718,810	\$ 6,204,993	\$ 5,584,494	\$ -	\$ 11,789,487
348							
349	Miscellaneous and Non-Recurring Expenses						
350		Contributions to Operating Reserve - Water	-	-	-	-	-
351		Contributions to Water Capital Reserve	-	-	-	-	-
352		Contributions to Wastewater Capital Reserve	-	-	-	-	-
353		Contributions to Operating Reserve - WW	-	-	-	-	-
354		Debt Service Funding from Water Impact Fee	(500,000)	-	-	-	-
355		Debt Service Funding from WW Impact Fee	-	-	-	-	-
356	Total Miscellaneous and Non-Recurring Expenses		\$ (500,000)	\$ -	\$ -	\$ -	\$ -
357							
358	Revenue Requirement		\$ 28,924,629	\$ 21,181,247	\$ 8,917,194	\$ 341,125	\$ 30,439,566

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

Schedule 9
Water Peak to Average Month

Water Peak to Average Month⁽¹⁾

Line No.	Customer Class	2020 January	2020 February	2020 March	2020 April	2020 May	2020 June	2020 July	2020 August	2020 September	2019 October	2019 November	2019 December	Total	Peak Month	Average Month	Ratio
1	Retail																
2	Apartment	11,893,100	13,598,300	10,506,100	12,426,700	13,794,300	17,674,500	19,101,600	23,951,500	15,210,100	17,281,300	15,196,600	14,722,500	185,356,600	23,951,500	15,446,383	1.55
3	Commercial	18,314,500	19,771,200	16,248,300	17,403,200	18,565,900	25,875,100	31,308,000	39,449,200	31,923,400	42,397,400	36,019,000	26,504,200	323,779,400	42,397,400	26,981,617	1.57
4	Bulk/Fire	6,050,400	2,931,000	2,711,300	4,705,300	3,617,500	4,303,200	8,310,400	12,259,100	13,391,500	8,111,400	9,703,500	7,372,100	83,466,700	13,391,500	6,955,558	1.93
5	Church	854,200	722,500	295,700	378,100	309,700	648,900	801,600	943,700	796,000	833,400	640,100	507,400	7,731,300	943,700	644,275	1.46
6	Government	946,000	2,018,200	1,583,600	1,468,000	1,364,400	2,233,800	3,123,800	4,225,700	4,696,500	3,815,700	2,526,700	1,576,400	29,578,800	4,696,500	2,464,900	1.91
7	Residential	100,618,000	114,175,200	95,135,700	112,567,000	134,675,400	177,741,500	210,453,600	267,196,400	246,381,300	214,621,300	160,208,900	124,797,900	1,958,572,200	267,196,400	163,214,350	1.64
8	School	2,320,300	2,661,800	2,165,500	2,105,300	1,646,800	2,345,300	3,451,300	4,397,100	5,187,900	6,790,300	5,536,600	3,707,800	42,316,000	6,790,300	3,526,333	1.93
9	Boulder Ridge South	4,408,600	4,718,300	4,318,300	4,741,400	5,418,300	6,736,700	7,161,500	8,821,000	9,771,800	5,264,000	5,673,900	5,254,000	72,287,800	9,771,800	6,023,983	1.62
10		145,405,100	160,596,500	132,964,500	155,795,000	179,392,300	237,559,000	283,711,800	361,243,700	327,358,500	299,114,800	235,505,300	184,442,300	2,703,088,800			
11																	
12	Wholesale																
13	Manville WSC - 1.0 MGD	31,000,000	31,000,000	29,000,000	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	366,000,000	31,000,000	30,500,000	1.02
14	Windermere	6,354,000	6,365,000	10,214,000	9,684,000	5,955,000	6,008,000	3,942,000	3,812,000	15,253,000	20,640,000	9,253,000	6,142,000	103,622,000	20,640,000	8,635,167	2.39
15	Manville WSC - Excess	4,732,000	5,088,000	5,341,000	4,491,000	4,250,000	6,412,000	15,655,000	13,835,000	16,706,000	16,005,000	5,031,000	4,513,000	102,059,000	16,706,000	8,504,917	1.96
16		42,086,000	42,453,000	44,555,000	45,175,000	40,205,000	43,420,000	49,597,000	48,647,000	62,959,000	66,645,000	45,284,000	40,655,000	571,681,000			
17																	
18		187,491,100	203,049,500	177,519,500	200,970,000	219,597,300	280,979,000	333,308,800	409,890,700	390,317,500	365,759,800	280,789,300	225,097,300	3,274,769,800			

Notes:

⁽¹⁾ Based on FY 2020 billing data

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 10
Customer Class Base-Extra Allocation

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	23,951,500	15,446,383	1.55	5.66%	8,505,117	5.17%	1,960	7.30%
3	Commercial	42,397,400	26,981,617	1.57	9.89%	15,415,783	9.37%	2,010	7.49%
4	Bulk/Fire	13,391,500	6,955,558	1.93	2.55%	6,435,942	3.91%	277	1.03%
5	Church	943,700	644,275	1.46	0.24%	299,425	0.18%	108	0.40%
6	Government	4,696,500	2,464,900	1.91	0.90%	2,231,600	1.36%	227	0.84%
7	Residential	267,196,400	163,214,350	1.64	59.81%	103,982,050	63.18%	20,904	77.85%
8	School	6,790,300	3,526,333	1.93	1.29%	3,263,967	1.98%	479	1.78%
9	Boulder Ridge South	9,771,800	6,023,983	1.62	2.21%	3,747,817	2.28%	738	2.75%
10		369,139,100	225,257,400		82.54%	143,881,700	87.42%	26,703	99.44%
11									
12	Wholesale								
13	Manville WSC - 1.0 MGD	31,000,000	30,500,000	1.02	11.18%	500,000	0.30%	100	0.37%
14	Windermere	20,640,000	8,635,167	2.39	3.16%	12,004,833	7.29%	50	0.19%
15	Manville WSC - Excess	16,706,000	8,504,917	1.96	3.12%	8,201,083	4.98%	-	0.00%
16		68,346,000	47,640,083		17.46%	20,705,917	12.58%	150	0.56%
17									
18		437,485,100	272,897,483		100.00%	164,587,617	100.00%	26,853	100.00%

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 11
Revenue Requirement by Customer Class

Allocation of Revenue Requirement to Customer Classes

Line No.			Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
1	Water Revenue Requirement						
2	Base		\$ 15,209,676	\$ 17,437,925	\$ 18,726,956	\$ 20,039,814	\$ 21,181,247
3	Extra		4,803,737	6,906,064	7,811,708	8,550,036	8,917,194
4	Customer		344,580	332,039	332,576	334,778	341,125
5	Total		\$ 20,357,993	\$ 24,676,028	\$ 26,871,240	\$ 28,924,629	\$ 30,439,566
6							
7	Retail						
8	Apartment						
9	Base	5.66%	\$ 860,889	\$ 987,011	\$ 1,059,972	\$ 1,134,282	\$ 1,198,889
10	Extra	5.17%	248,235	356,873	403,672	441,826	460,799
11	Customer	7.30%	25,155	24,239	24,279	24,439	24,903
12	Total		\$ 1,134,279	\$ 1,368,124	\$ 1,487,923	\$ 1,600,547	\$ 1,684,590
13							
14	Commercial						
15	Base	9.89%	\$ 1,503,794	\$ 1,724,103	\$ 1,851,551	\$ 1,981,354	\$ 2,094,209
16	Extra	9.37%	449,933	646,843	731,669	800,823	835,212
17	Customer	7.49%	25,795	24,856	24,896	25,061	25,536
18	Total		\$ 1,979,522	\$ 2,395,802	\$ 2,608,116	\$ 2,807,238	\$ 2,954,957
19							
20	Bulk/Fire						
21	Base	2.55%	\$ 387,661	\$ 444,454	\$ 477,309	\$ 510,771	\$ 539,864
22	Extra	3.91%	187,843	270,051	305,465	334,336	348,693
23	Customer	1.03%	3,554	3,424	3,430	3,453	3,518
24	Total		\$ 579,058	\$ 717,930	\$ 786,203	\$ 848,559	\$ 892,074
25							
26	Church						
27	Base	0.24%	\$ 35,908	\$ 41,169	\$ 44,212	\$ 47,311	\$ 50,006
28	Extra	0.18%	8,739	12,564	14,211	15,555	16,223
29	Customer	0.40%	1,382	1,332	1,334	1,343	1,368
30	Total		\$ 46,029	\$ 55,064	\$ 59,757	\$ 64,209	\$ 67,597
31							
32	Government						
33	Base	0.90%	\$ 137,379	\$ 157,505	\$ 169,148	\$ 181,006	\$ 191,316
34	Extra	1.36%	65,133	93,637	105,917	115,928	120,906
35	Customer	0.84%	2,908	2,802	2,807	2,825	2,879
36	Total		\$ 205,420	\$ 253,945	\$ 277,872	\$ 299,759	\$ 315,101
37							
38	Residential						
39	Base	59.81%	\$ 9,096,593	\$ 10,429,263	\$ 11,200,206	\$ 11,985,399	\$ 12,668,067
40	Extra	63.18%	3,034,872	4,363,066	4,935,228	5,401,684	5,633,644
41	Customer	77.85%	268,241	258,478	258,896	260,611	265,552
42	Total		\$ 12,399,707	\$ 15,050,808	\$ 16,394,330	\$ 17,647,694	\$ 18,567,263

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 11
Revenue Requirement by Customer Class

Allocation of Revenue Requirement to Customer Classes

Line No.			Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026
43							
44	School						
45	Base	1.29%	\$ 196,537	\$ 225,330	\$ 241,986	\$ 258,951	\$ 273,700
46	Extra	1.98%	95,264	136,955	154,915	169,557	176,838
47	Customer	1.78%	6,150	5,927	5,936	5,975	6,089
48	Total		\$ 297,951	\$ 368,212	\$ 402,838	\$ 434,484	\$ 456,628
49							
50	Boulder Ridge South						
51	Base	2.21%	\$ 335,741	\$ 384,928	\$ 413,382	\$ 442,362	\$ 467,558
52	Extra	2.28%	109,386	157,258	177,880	194,692	203,053
53	Customer	2.75%	9,470	9,125	9,140	9,201	9,375
54	Total		\$ 454,596	\$ 551,311	\$ 600,402	\$ 646,255	\$ 679,986
55							
56	Total Retail		\$ 17,096,561	\$ 20,761,195	\$ 22,617,442	\$ 24,348,745	\$ 25,618,196
57							
58	Wholesale						
59	Manville WSC - 1.0 MGD						
60	Base	11.18%	\$ 1,699,888	\$ 1,948,925	\$ 2,092,992	\$ 2,239,721	\$ 2,367,292
61	Extra	0.30%	14,593	20,980	23,731	25,974	27,090
62	Customer	0.37%	1,283	1,236	1,238	1,247	1,270
63	Total		\$ 1,715,764	\$ 1,971,141	\$ 2,117,961	\$ 2,266,942	\$ 2,395,652
64							
65	Windermere						
66	Base	3.16%	\$ 481,273	\$ 551,780	\$ 592,568	\$ 634,110	\$ 670,228
67	Extra	7.29%	350,379	503,720	569,777	623,630	650,410
68	Customer	0.19%	642	618	619	623	635
69	Total		\$ 832,293	\$ 1,056,119	\$ 1,162,965	\$ 1,258,364	\$ 1,321,273
70							
71	Manville WSC - Excess						
72	Base	3.12%	\$ 474,013	\$ 543,457	\$ 583,630	\$ 624,546	\$ 660,119
73	Extra	4.98%	239,361	344,116	389,242	426,032	444,327
74	Customer	0.00%	-	-	-	-	-
75	Total		\$ 713,374	\$ 887,573	\$ 972,873	\$ 1,050,577	\$ 1,104,445
76							
77	Total Wholesale		\$ 3,261,432	\$ 3,914,833	\$ 4,253,798	\$ 4,575,883	\$ 4,821,371
78							
79	Total Revenue Requirement		\$ 20,357,993	\$ 24,676,028	\$ 26,871,240	\$ 28,924,629	\$ 30,439,566

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
1	Water Revenue Requirement	\$ 20,357,993					\$ 24,676,028					\$ 26,871,240			
2															
3	Wholesale Volumetric Rates														
4	Manville WSC - 1.0 MGD					\$ 0.92					\$ 0.94				
5	Windermere					\$ 3.61					\$ 3.65				
6	Manville WSC - Excess					\$ 3.50					\$ 3.50				
7															
8	Wholesale Volumetric Billing Units (Gallons)														
9	Manville WSC - 1.0 MGD					365,000,000					365,000,000				
10	Windermere					103,622,000					103,622,000				
11	Manville WSC - Excess					73,000,000					73,000,000				
12						541,622,000					541,622,000				
13															
14	Wholesale Volumetric Revenue														
15	Manville WSC - 1.0 MGD					333,975					343,100				
16	Windermere					374,075					378,220				
17	Manville WSC - Excess					255,500					255,500				
18		\$ 963,550				\$ 963,550	\$ 976,820				\$ 976,820	\$ 980,965			
19															
20	Retail Revenue Requirement	\$ 19,394,443					\$ 23,699,207					\$ 25,890,275			
21															
22	Retail Fixed Charges														
23	5/8"	\$ 19.00	\$ 16.00	\$ 13.68			\$ 21.00	\$ 16.00	\$ 13.68			\$ 23.00	\$ 16.00	\$ 13.68	
24	3/4"	\$ 30.02	\$ 16.00	\$ 13.68			\$ 34.02	\$ 16.00	\$ 13.68			\$ 38.18	\$ 16.00	\$ 13.68	
25	1"	\$ 49.06	\$ 21.00	\$ 22.84			\$ 55.05	\$ 21.00	\$ 22.84			\$ 61.19	\$ 21.00	\$ 22.84	
26	1 1/2"	\$ 82.08	\$ 33.16	\$ 45.11			\$ 83.58	\$ 33.16	\$ 45.11			\$ 83.72	\$ 33.16	\$ 45.11	
27	2"	\$ 142.12	\$ 48.30	\$ 72.85			\$ 151.62	\$ 48.30	\$ 72.85			\$ 160.08	\$ 48.30	\$ 72.85	
28	3"	\$ 344.28	\$ -	\$ -			\$ 402.78	\$ -	\$ -			\$ 465.52	\$ -	\$ -	
29	4"	\$ 538.08	\$ -	\$ -			\$ 629.58	\$ -	\$ -			\$ 727.72	\$ -	\$ -	
30	6"	\$ 1,076.92	\$ -	\$ -			\$ 1,260.42	\$ -	\$ -			\$ 1,457.28	\$ -	\$ -	
31	8"	\$ 2,558.92	\$ -	\$ -			\$ 3,192.42	\$ -	\$ -			\$ 3,895.28	\$ -	\$ -	
32															
33	Billing Units (Connections)														
34	All Billable Retail Customer Classes (excludes Government Class)														
35	5/8"	15,859	3,744	1,537			16,474	4,023	1,539			17,114	4,322	1,541	
36	3/4"	70	936	-			72	1,005	-			75	1,080	-	
37	1"	153	7	2			159	7	2			165	8	2	
38	1 1/2"	126	3	-			131	4	-			136	4	-	
39	2"	192	8	5			199	8	5			207	9	5	
40	3"	15	-	-			15	-	-			16	-	-	
41	4"	14	-	-			15	-	-			15	-	-	
42	6"	11	-	-			11	-	-			12	-	-	
43	8"	6	-	-			6	-	-			6	-	-	
44		16,446	4,697	1,544			17,084	5,047	1,546			17,747	5,423	1,548	
45															
46	Fixed Charge Revenue														
47	All Billable Retail Customer Classes (excludes Government Class)														
48	5/8"	\$ 4,586,934	\$ 3,615,887	\$ 718,797	\$ 252,250		\$ 5,176,497	\$ 4,151,571	\$ 772,348	\$ 252,579		\$ 5,806,175	\$ 4,723,380	\$ 829,887	\$ 252,907
49	3/4"	204,749	25,127	179,622	-		222,583	29,580	193,004	-		241,867	34,485	207,382	-
50	1"	92,468	90,275	1,657	536		107,544	105,228	1,781	536		123,952	121,503	1,913	536
51	1 1/2"	125,850	124,542	1,308	-		133,144	131,738	1,406	-		138,590	137,079	1,511	-
52	2"	335,898	327,022	4,453	4,423		371,626	362,418	4,785	4,423		407,051	397,486	5,141	4,423
53	3"	61,478	61,478	-	-		74,715	74,715	-	-		89,704	89,704	-	-
54	4"	91,239	91,239	-	-		110,896	110,896	-	-		133,156	133,156	-	-
55	6"	140,118	140,118	-	-		170,356	170,356	-	-		204,605	204,605	-	-
56	8"	169,461	169,461	-	-		219,616	219,616	-	-		278,365	278,365	-	-
57		\$ 5,808,194	\$ 4,645,147	\$ 905,837	\$ 257,210		\$ 6,586,977	\$ 5,356,117	\$ 973,322	\$ 257,538		\$ 7,423,464	\$ 6,119,763	\$ 1,045,835	\$ 257,866
58															
59	Percentage of Retail Revenue Requirement														
60	Recovered from Fixed Charges	29.95%					27.79%					28.67%			

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
61															
62	Volumetric Revenue Requirement	\$ 13,586,248					\$ 17,112,230					\$ 18,466,811			
63															
64	Retail Volumetric Rates														
65	Apartment														
66	Pflugerville Rate Tiers														
67	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
68	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
69	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
70	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
71															
72	Non-Pflugerville Rate Tiers														
73	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
74	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
75	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
76															
77	Commercial														
78	Pflugerville Rate Tiers														
79	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
80	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
81	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
82	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
83															
84	Non-Pflugerville Rate Tiers														
85	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
86	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
87	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
88															
89	Bulk/Fire														
90	Pflugerville Rate Tiers														
91	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
92	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
93	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
94	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
95															
96	Non-Pflugerville Rate Tiers														
97	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
98	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
99	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
100															
101	Church														
102	Pflugerville Rate Tiers														
103	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
104	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
105	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
106	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
107															
108	Non-Pflugerville Rate Tiers														
109	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
110	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
111	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
112															
113	Government														
114	Pflugerville Rate Tiers														
115	0 - 3,000		\$ -					\$ -					\$ -		
116	3,001 - 10,000		\$ -					\$ -					\$ -		
117	10,001 - 25,000		\$ -					\$ -					\$ -		
118	> 25,000		\$ -					\$ -					\$ -		
119															
120	Non-Pflugerville Rate Tiers														

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
121	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -
122	7,001 - 15,000			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -
123	> 15,000			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -
124															
125	Residential														
126	Pflugerville Rate Tiers														
127	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
128	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
129	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
130	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
131															
132	Non-Pflugerville Rate Tiers														
133	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
134	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
135	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
136															
137	School														
138	Pflugerville Rate Tiers														
139	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
140	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
141	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
142	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
143															
144	Non-Pflugerville Rate Tiers														
145	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
146	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
147	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
148															
149	Boulder Ridge South														
150	Pflugerville Rate Tiers														
151	0 - 3,000		\$ 4.20					\$ 4.60					\$ 4.80		
152	3,001 - 10,000		\$ 5.30					\$ 5.80					\$ 6.00		
153	10,001 - 25,000		\$ 6.60					\$ 7.30					\$ 7.50		
154	> 25,000		\$ 8.30					\$ 9.10					\$ 9.40		
155															
156	Non-Pflugerville Rate Tiers														
157	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25				\$ 4.15	\$ 4.25	
158	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45				\$ 4.35	\$ 4.45	
159	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15				\$ 5.05	\$ 5.15	
160															
161	Retail Volumetric Billing Units (Gallons)														
162	Apartment														
163	Pflugerville Rate Tiers														
164	0 - 3,000		1,353,356					1,405,866					1,460,414		
165	3,001 - 10,000		3,112,707					3,233,480					3,358,939		
166	10,001 - 25,000		6,381,309					6,628,904					6,886,105		
167	> 25,000		207,795,883					215,858,364					224,233,668		
168			218,643,255					227,126,613					235,939,126		
169															
170	Non-Pflugerville Rate Tiers														
171	0 - 7,000			29,226	-			31,404	-				33,743	-	
172	7,001 - 15,000			24,284	-			26,093	-				28,037	-	
173	> 15,000			92,085	-			98,945	-				106,316	-	
174				145,595	-			156,442	-				168,096	-	
175															
176	Commercial														
177	Pflugerville Rate Tiers														
178	0 - 3,000		14,986,855					15,568,345					16,172,397		
179	3,001 - 10,000		28,042,738					29,130,797					30,261,072		
180	10,001 - 25,000		44,973,915					46,718,903					48,531,597		

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
181	> 25,000		240,636,703					249,973,407					259,672,375		
182			328,640,211					341,391,452					354,637,440		
183															
184	Non-Pflugerville Rate Tiers														
185	0 - 7,000			982,738	681,694				1,055,952	1,072,910				1,134,620	1,996,506
186	7,001 - 15,000			807,164	685,169				867,298	1,078,379				931,912	2,006,683
187	> 15,000			4,806,346	17,753,651				5,164,419	27,942,259				5,549,168	51,995,854
188				6,596,248	19,120,514				7,087,669	30,093,549				7,615,700	55,999,043
189															
190	Bulk/Fire														
191	Pflugerville Rate Tiers														
192	0 - 3,000		623,488					647,679					672,809		
193	3,001 - 10,000		1,113,074					1,156,261					1,201,124		
194	10,001 - 25,000		1,849,999					1,921,779					1,996,344		
195	> 25,000		21,977,476					22,830,202					23,716,014		
196			25,564,037					26,555,922					27,586,291		
197															
198	Non-Pflugerville Rate Tiers														
199	0 - 7,000			-	-				-	-				-	-
200	7,001 - 15,000			-	-				-	-				-	-
201	> 15,000			-	-				-	-				-	-
202				-	-				-	-				-	-
203															
204	Church														
205	Pflugerville Rate Tiers														
206	0 - 3,000		832,192					864,481					898,023		
207	3,001 - 10,000		1,207,773					1,254,635					1,303,315		
208	10,001 - 25,000		1,751,082					1,819,024					1,889,602		
209	> 25,000		4,866,328					5,055,142					5,251,281		
210			8,657,376					8,993,282					9,342,221		
211															
212	Non-Pflugerville Rate Tiers														
213	0 - 7,000			-	-				-	-				-	-
214	7,001 - 15,000			-	-				-	-				-	-
215	> 15,000			-	-				-	-				-	-
216				-	-				-	-				-	-
217															
218	Government														
219	Pflugerville Rate Tiers														
220	0 - 3,000		776,498					806,626					837,923		
221	3,001 - 10,000		1,295,254					1,345,510					1,397,715		
222	10,001 - 25,000		2,029,867					2,108,626					2,190,441		
223	> 25,000		28,161,162					29,253,815					30,388,863		
224			32,262,780					33,514,576					34,814,942		
225															
226	Non-Pflugerville Rate Tiers														
227	0 - 7,000			-	-				-	-				-	-
228	7,001 - 15,000			-	-				-	-				-	-
229	> 15,000			-	-				-	-				-	-
230				-	-				-	-				-	-
231															
232	Residential														
233	Pflugerville Rate Tiers														
234	0 - 3,000		488,408,953					507,359,220					527,044,758		
235	3,001 - 10,000		517,169,651					537,235,833					558,080,584		
236	10,001 - 25,000		234,234,437					243,322,733					252,763,655		
237	> 25,000		49,457,503					51,376,454					53,369,860		
238			1,289,270,543					1,339,294,240					1,391,258,857		
239															
240	Non-Pflugerville Rate Tiers														

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
241	0 - 7,000			280,534,135	94,185,975				301,433,929	94,185,975				323,890,756	94,185,975
242	7,001 - 15,000			106,011,965	38,307,542				113,909,857	38,307,542				122,396,141	38,307,542
243	> 15,000			61,957,220	18,318,191				66,573,033	18,318,191				71,532,723	18,318,191
244				448,503,321	150,811,708				481,916,818	150,811,708				517,819,621	150,811,708
245															
246	School														
247	Pflugerville Rate Tiers														
248	0 - 3,000		992,158					1,030,654					1,070,643		
249	3,001 - 10,000		1,996,158					2,073,609					2,154,065		
250	10,001 - 25,000		3,473,436					3,608,205					3,748,203		
251	> 25,000		36,869,193					38,299,718					39,785,747		
252			43,330,945					45,012,186					46,758,658		
253															
254	Non-Pflugerville Rate Tiers														
255	0 - 7,000			108,417	59,000				116,494	59,000				125,173	59,000
256	7,001 - 15,000			82,414	12,100				88,554	12,100				95,151	12,100
257	> 15,000			334,814	43,200				359,758	43,200				386,560	43,200
258				525,645	114,300				564,806	114,300				606,884	114,300
259															
260	Boulder Ridge South														
261	Pflugerville Rate Tiers														
262	0 - 3,000		21,864,662					22,713,011					23,594,276		
263	3,001 - 10,000		46,005,232					47,790,235					49,644,496		
264	10,001 - 25,000		7,222,673					7,502,912					7,794,025		
265	> 25,000		-					-					-		
266			75,092,567					78,006,158					81,032,797		
267															
268	Non-Pflugerville Rate Tiers														
269	0 - 7,000			-	-				-	-				-	-
270	7,001 - 15,000			-	-				-	-				-	-
271	> 15,000			-	-				-	-				-	-
272				-	-				-	-				-	-
273															
274	Retail Volumetric Revenue														
275	Apartment														
276	Pflugerville Rate Tiers														
277	0 - 3,000		\$ 5,684					\$ 6,467					\$ 7,010		
278	3,001 - 10,000		16,497					18,754					20,154		
279	10,001 - 25,000		42,117					48,391					51,646		
280	> 25,000		1,724,706					1,964,311					2,107,796		
281			\$ 1,789,004					\$ 2,037,923					\$ 2,186,606		
282															
283	Non-Pflugerville Rate Tiers														
284	0 - 7,000		\$ 121	\$ -				\$ 130	\$ -				\$ 140	\$ -	
285	7,001 - 15,000		106	-				114	-				122	-	
286	> 15,000		465	-				500	-				537	-	
287			\$ 692	\$ -				\$ 744	\$ -				\$ 799	\$ -	
288															
289	Commercial														
290	Pflugerville Rate Tiers														
291	0 - 3,000		\$ 62,945					\$ 71,614					\$ 77,628		
292	3,001 - 10,000		148,627					168,959					181,566		
293	10,001 - 25,000		296,828					341,048					363,987		
294	> 25,000		1,997,285					2,274,758					2,440,920		
295			\$ 2,505,684					\$ 2,856,379					\$ 3,064,101		
296															
297	Non-Pflugerville Rate Tiers														
298	0 - 7,000		\$ 4,078	\$ 2,897				\$ 4,382	\$ 4,560				\$ 4,709	\$ 8,485	
299	7,001 - 15,000			3,511	3,049				3,773	4,799				4,054	8,930
300	> 15,000			24,272	91,431				26,080	143,903				28,023	267,779

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
301				\$ 31,862	\$ 97,378				\$ 34,235	\$ 153,261				\$ 36,786	\$ 285,194
302															
303	Bulk/Fire														
304	Pflugerville Rate Tiers														
305	0 - 3,000		\$ 2,619					\$ 2,979					\$ 3,229		
306	3,001 - 10,000		5,899					6,706					7,207		
307	10,001 - 25,000		12,210					14,029					14,973		
308	> 25,000		182,413					207,755					222,931		
309			<u>\$ 203,141</u>					<u>\$ 231,469</u>					<u>\$ 248,339</u>		
310															
311	Non-Pflugerville Rate Tiers														
312	0 - 7,000			\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	
313	7,001 - 15,000			-	-			-	-				-	-	
314	> 15,000			-	-			-	-				-	-	
315			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>	<u>\$ -</u>	
316															
317	Church														
318	Pflugerville Rate Tiers														
319	0 - 3,000		\$ 3,495					\$ 3,977					\$ 4,311		
320	3,001 - 10,000		6,401					7,277					7,820		
321	10,001 - 25,000		11,557					13,279					14,172		
322	> 25,000		40,391					46,002					49,362		
323			<u>\$ 61,844</u>					<u>\$ 70,534</u>					<u>\$ 75,664</u>		
324															
325	Non-Pflugerville Rate Tiers														
326	0 - 7,000			\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	
327	7,001 - 15,000			-	-			-	-				-	-	
328	> 15,000			-	-			-	-				-	-	
329			<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>				<u>\$ -</u>	<u>\$ -</u>	
330															
331	Government														
332	Pflugerville Rate Tiers														
333	0 - 3,000		\$ -					\$ -					\$ -		

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Year 1 FY 2022	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 2 FY 2023	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 3 FY 2024	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID
334	3,001 - 10,000		-					-					-		
335	10,001 - 25,000		-					-					-		
336	> 25,000		-					-					-		
337			\$ -					\$ -					\$ -		
338															
339	Non-Pflugerville Rate Tiers														
340	0 - 7,000			\$ -	\$ -				\$ -	\$ -				\$ -	\$ -
341	7,001 - 15,000			-	-				-	-				-	-
342	> 15,000			-	-				-	-				-	-
343				\$ -	\$ -				\$ -	\$ -				\$ -	\$ -
344															
345	Residential														
346	Pflugerville Rate Tiers														
347	0 - 3,000		\$ 2,051,318					\$ 2,333,852					\$ 2,529,815		
348	3,001 - 10,000		2,740,999					3,115,968					3,348,484		
349	10,001 - 25,000		1,545,947					1,776,256					1,895,727		
350	> 25,000		410,497					467,526					501,677		
351			\$ 6,748,761					\$ 7,693,602					\$ 8,275,702		
352															
353	Non-Pflugerville Rate Tiers														
354	0 - 7,000			\$ 1,164,217	\$ 400,290			\$ 1,250,951	\$ 400,290				\$ 1,344,147	\$ 400,290	
355	7,001 - 15,000			461,152	170,469			495,508	170,469				532,423	170,469	
356	> 15,000			312,884	94,339			336,194	94,339				361,240	94,339	
357				\$ 1,938,253	\$ 665,098			\$ 2,082,652	\$ 665,098				\$ 2,237,810	\$ 665,098	
358															
359	School														
360	Pflugerville Rate Tiers														
361	0 - 3,000		\$ 4,167					\$ 4,741					\$ 5,139		
362	3,001 - 10,000		10,580					12,027					12,924		
363	10,001 - 25,000		22,925					26,340					28,112		
364	> 25,000		306,014					348,527					373,986		
365			\$ 343,686					\$ 391,635					\$ 420,161		
366															
367	Non-Pflugerville Rate Tiers														
368	0 - 7,000			\$ 450	\$ 251			\$ 483	\$ 251				\$ 519	\$ 251	
369	7,001 - 15,000			359	54			385	54				414	54	
370	> 15,000			1,691	222			1,817	222				1,952	222	
371				\$ 2,499	\$ 527			\$ 2,685	\$ 527				\$ 2,886	\$ 527	
372															
373	Boulder Ridge South														
374	Pflugerville Rate Tiers														
375	0 - 3,000		\$ 91,832					\$ 104,480					\$ 113,253		
376	3,001 - 10,000		243,828					277,183					297,867		
377	10,001 - 25,000		47,670					54,771					58,455		
378	> 25,000		-					-					-		
379			\$ 383,329					\$ 436,434					\$ 469,575		
380															
381	Non-Pflugerville Rate Tiers														
382	0 - 7,000			\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	
383	7,001 - 15,000			-	-			-	-				-	-	
384	> 15,000			-	-			-	-				-	-	
385				\$ -	\$ -			\$ -	\$ -				\$ -	\$ -	
386															
387	Total Retail Volumetric Revenue		\$ 14,771,756	\$ 12,035,449	\$ 1,973,305	\$ 763,002		\$ 16,657,180	\$ 13,717,978	\$ 2,120,317	\$ 818,886		\$ 17,969,248	\$ 14,740,149	\$ 2,278,280 \$ 950,818
388															
389	Total Retail Revenue		\$ 20,579,951	\$ 16,680,596	\$ 2,879,143	\$ 1,020,212		\$ 23,244,158	\$ 19,074,095	\$ 3,093,639	\$ 1,076,424		\$ 25,392,711	\$ 20,859,912	\$ 3,324,115 \$ 1,208,684
390															
391	Over/(Under) Recovery		\$ 1,185,508					\$ (455,050)					\$ (497,563)		

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
1	Water Revenue Requirement		\$ 28,924,629					\$ 30,439,566				
2												
3	Wholesale Volumetric Rates											
4	Manville WSC - 1.0 MGD	\$ 0.94					\$ 0.97					\$ 0.97
5	Windermere	\$ 3.69					\$ 3.73					\$ 3.77
6	Manville WSC - Excess	\$ 3.50					\$ 3.50					\$ 3.50
7												
8	Wholesale Volumetric Billing Units (Gallons)											
9	Manville WSC - 1.0 MGD	365,000,000					365,000,000					365,000,000
10	Windermere	103,622,000					103,622,000					103,622,000
11	Manville WSC - Excess	73,000,000					73,000,000					73,000,000
12		541,622,000					541,622,000					541,622,000
13												
14	Wholesale Volumetric Revenue											
15	Manville WSC - 1.0 MGD	343,100					352,225					352,225
16	Windermere	382,365					386,510					390,655
17	Manville WSC - Excess	255,500					255,500					255,500
18		\$ 980,965	\$ 994,235				\$ 994,235	\$ 998,380				\$ 998,380
19												
20	Retail Revenue Requirement		\$ 27,930,394					\$ 29,441,187				
21												
22	Retail Fixed Charges											
23	5/8"		\$ 25.00	\$ 16.00	\$ 13.68			\$ 25.00	\$ 16.00	\$ 13.68		
24	3/4"		\$ 42.50	\$ 16.00	\$ 13.68			\$ 42.50	\$ 16.00	\$ 13.68		
25	1"		\$ 67.50	\$ 21.00	\$ 22.84			\$ 67.50	\$ 21.00	\$ 22.84		
26	1 1/2"		\$ 82.50	\$ 33.16	\$ 45.11			\$ 82.50	\$ 33.16	\$ 45.11		
27	2"		\$ 167.50	\$ 48.30	\$ 72.85			\$ 167.50	\$ 48.30	\$ 72.85		
28	3"		\$ 532.50	-	-			\$ 532.50	-	-		
29	4"		\$ 832.50	-	-			\$ 832.50	-	-		
30	6"		\$ 1,667.50	-	-			\$ 1,667.50	-	-		
31	8"		\$ 4,667.50	-	-			\$ 4,667.50	-	-		
32												
33	Billing Units (Connections)											
34	All Billable Retail Customer Classes											
35	5/8"		17,778	4,644	1,543			18,467	4,990	1,545		
36	3/4"		78	1,161	-			81	1,247	-		
37	1"		172	8	2			179	9	2		
38	1 1/2"		142	4	-			147	4	-		
39	2"		215	10	5			223	10	5		
40	3"		17	-	-			17	-	-		
41	4"		16	-	-			16	-	-		
42	6"		12	-	-			13	-	-		
43	8"		6	-	-			6	-	-		
44			18,435	5,827	1,550			19,151	6,261	1,552		
45												
46	Fixed Charge Revenue											
47	All Billable Retail Customer Classes											
48	5/8"	\$ 6,478,262	\$ 5,333,313	\$ 891,714	\$ 253,235		\$ 6,751,955	\$ 5,540,245	\$ 958,147	\$ 253,564		
49	3/4"	262,708	39,876	222,832	-		280,857	41,423	239,433	-		
50	1"	141,824	139,233	2,056	536		147,380	144,635	2,209	536		
51	1 1/2"	141,946	140,323	1,623	-		147,511	145,767	1,744	-		
52	2"	441,996	432,048	5,524	4,423		459,171	448,811	5,936	4,423		
53	3"	106,592	106,592	-	-		110,727	110,727	-	-		
54	4"	158,238	158,238	-	-		164,378	164,378	-	-		
55	6"	243,204	243,204	-	-		252,641	252,641	-	-		
56	8"	346,491	346,491	-	-		359,935	359,935	-	-		
57		\$ 8,321,262	\$ 6,939,317	\$ 1,123,750	\$ 258,195		\$ 8,674,555	\$ 7,208,563	\$ 1,207,469	\$ 258,523		
58												
59	Percentage of Retail Revenue Requirement											
60	Recovered from Fixed Charges		29.79%				29.46%					

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.	Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
61											
62	Volumetric Revenue Requirement	\$ 19,609,132					\$ 20,766,632				
63											
64	Retail Volumetric Rates										
65	Apartment										
66	Pflugerville Rate Tiers										
67	0 - 3,000		\$ 4.80				\$ 4.80				
68	3,001 - 10,000		\$ 6.00				\$ 6.00				
69	10,001 - 25,000		\$ 7.50				\$ 7.50				
70	> 25,000		\$ 9.40				\$ 9.40				
71											
72	Non-Pflugerville Rate Tiers										
73	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
74	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
75	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
76											
77	Commercial										
78	Pflugerville Rate Tiers										
79	0 - 3,000		\$ 4.80				\$ 4.80				
80	3,001 - 10,000		\$ 6.00				\$ 6.00				
81	10,001 - 25,000		\$ 7.50				\$ 7.50				
82	> 25,000		\$ 9.40				\$ 9.40				
83											
84	Non-Pflugerville Rate Tiers										
85	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
86	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
87	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
88											
89	Bulk/Fire										
90	Pflugerville Rate Tiers										
91	0 - 3,000		\$ 4.80				\$ 4.80				
92	3,001 - 10,000		\$ 6.00				\$ 6.00				
93	10,001 - 25,000		\$ 7.50				\$ 7.50				
94	> 25,000		\$ 9.40				\$ 9.40				
95											
96	Non-Pflugerville Rate Tiers										
97	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
98	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
99	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
100											
101	Church										
102	Pflugerville Rate Tiers										
103	0 - 3,000		\$ 4.80				\$ 4.80				
104	3,001 - 10,000		\$ 6.00				\$ 6.00				
105	10,001 - 25,000		\$ 7.50				\$ 7.50				
106	> 25,000		\$ 9.40				\$ 9.40				
107											
108	Non-Pflugerville Rate Tiers										
109	0 - 7,000			\$ 4.15	\$ 4.25			\$ 4.15	\$ 4.25		
110	7,001 - 15,000			\$ 4.35	\$ 4.45			\$ 4.35	\$ 4.45		
111	> 15,000			\$ 5.05	\$ 5.15			\$ 5.05	\$ 5.15		
112											
113	Government										
114	Pflugerville Rate Tiers										
115	0 - 3,000		\$ -				\$ -				
116	3,001 - 10,000		\$ -				\$ -				
117	10,001 - 25,000		\$ -				\$ -				
118	> 25,000		\$ -				\$ -				
119											
120	Non-Pflugerville Rate Tiers										

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
121	0 - 7,000			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
122	7,001 - 15,000			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
123	> 15,000			\$ -	\$ -	\$ -			\$ -	\$ -	\$ -	
124												
125	Residential											
126	Pflugerville Rate Tiers											
127	0 - 3,000			\$ 4.80					\$ 4.80			
128	3,001 - 10,000			\$ 6.00					\$ 6.00			
129	10,001 - 25,000			\$ 7.50					\$ 7.50			
130	> 25,000			\$ 9.40					\$ 9.40			
131												
132	Non-Pflugerville Rate Tiers											
133	0 - 7,000			\$ 4.15	\$ 4.25	\$ 4.15			\$ 4.15	\$ 4.25	\$ 4.15	
134	7,001 - 15,000			\$ 4.35	\$ 4.45	\$ 4.35			\$ 4.35	\$ 4.45	\$ 4.35	
135	> 15,000			\$ 5.05	\$ 5.15	\$ 5.05			\$ 5.05	\$ 5.15	\$ 5.05	
136												
137	School											
138	Pflugerville Rate Tiers											
139	0 - 3,000			\$ 4.80					\$ 4.80			
140	3,001 - 10,000			\$ 6.00					\$ 6.00			
141	10,001 - 25,000			\$ 7.50					\$ 7.50			
142	> 25,000			\$ 9.40					\$ 9.40			
143												
144	Non-Pflugerville Rate Tiers											
145	0 - 7,000			\$ 4.15	\$ 4.25	\$ 4.15			\$ 4.15	\$ 4.25	\$ 4.15	
146	7,001 - 15,000			\$ 4.35	\$ 4.45	\$ 4.35			\$ 4.35	\$ 4.45	\$ 4.35	
147	> 15,000			\$ 5.05	\$ 5.15	\$ 5.05			\$ 5.05	\$ 5.15	\$ 5.05	
148												
149	Boulder Ridge South											
150	Pflugerville Rate Tiers											
151	0 - 3,000			\$ 4.80					\$ 4.80			
152	3,001 - 10,000			\$ 6.00					\$ 6.00			
153	10,001 - 25,000			\$ 7.50					\$ 7.50			
154	> 25,000			\$ 9.40					\$ 9.40			
155												
156	Non-Pflugerville Rate Tiers											
157	0 - 7,000			\$ 4.15	\$ 4.25	\$ 4.15			\$ 4.15	\$ 4.25	\$ 4.15	
158	7,001 - 15,000			\$ 4.35	\$ 4.45	\$ 4.35			\$ 4.35	\$ 4.45	\$ 4.35	
159	> 15,000			\$ 5.05	\$ 5.15	\$ 5.05			\$ 5.05	\$ 5.15	\$ 5.05	
160												
161	Retail Volumetric Billing Units (Gallons)											
162	Apartment											
163	Pflugerville Rate Tiers											
164	0 - 3,000			1,517,078					1,575,940			
165	3,001 - 10,000			3,489,266					3,624,649			
166	10,001 - 25,000			7,153,286					7,430,834			
167	> 25,000			232,933,934					241,971,771			
168				245,093,564					254,603,194			
169												
170	Non-Pflugerville Rate Tiers											
171	0 - 7,000			36,257	-	-			38,958	-	-	
172	7,001 - 15,000			30,125	-	-			32,370	-	-	
173	> 15,000			114,237	-	-			122,748	-	-	
174				180,620	-	-			194,076	-	-	
175												
176	Commercial											
177	Pflugerville Rate Tiers											
178	0 - 3,000			16,799,886					17,451,721			
179	3,001 - 10,000			31,435,201					32,654,887			
180	10,001 - 25,000			50,414,623					52,370,710			

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
181	> 25,000			269,747,663					280,213,873			
182				368,397,372					382,691,191			
183												
184	Non-Pflugerville Rate Tiers											
185	0 - 7,000				1,219,149	4,288,049				1,309,976	10,440,199	
186	7,001 - 15,000				1,001,339	4,309,906				1,075,939	10,493,415	
187	> 15,000				5,962,581	111,675,456				6,406,793	271,898,493	
188					8,183,069	120,273,411				8,792,708	292,832,107	
189												
190	Bulk/Fire											
191	Pflugerville Rate Tiers											
192	0 - 3,000			698,914					726,032			
193	3,001 - 10,000			1,247,728					1,296,140			
194	10,001 - 25,000			2,073,802					2,154,266			
195	> 25,000			24,636,195					25,592,080			
196				28,656,639					29,768,517			
197												
198	Non-Pflugerville Rate Tiers											
199	0 - 7,000				-	-				-	-	
200	7,001 - 15,000				-	-				-	-	
201	> 15,000				-	-				-	-	
202					-	-				-	-	
203												
204	Church											
205	Pflugerville Rate Tiers											
206	0 - 3,000			932,866					969,061			
207	3,001 - 10,000			1,353,883					1,406,414			
208	10,001 - 25,000			1,962,919					2,039,080			
209	> 25,000			5,455,031					5,666,686			
210				9,704,700					10,081,242			
211												
212	Non-Pflugerville Rate Tiers											
213	0 - 7,000				-	-				-	-	
214	7,001 - 15,000				-	-				-	-	
215	> 15,000				-	-				-	-	
216					-	-				-	-	
217												
218	Government											
219	Pflugerville Rate Tiers											
220	0 - 3,000			870,434					904,207			
221	3,001 - 10,000			1,451,947					1,508,282			
222	10,001 - 25,000			2,275,430					2,363,716			
223	> 25,000			31,567,951					32,792,787			
224				36,165,761					37,568,993			
225												
226	Non-Pflugerville Rate Tiers											
227	0 - 7,000				-	-				-	-	
228	7,001 - 15,000				-	-				-	-	
229	> 15,000				-	-				-	-	
230					-	-				-	-	
231												
232	Residential											
233	Pflugerville Rate Tiers											
234	0 - 3,000			547,494,094					568,736,865			
235	3,001 - 10,000			579,734,110					602,227,794			
236	10,001 - 25,000			262,570,885					272,758,635			
237	> 25,000			55,440,611					57,591,707			
238				1,445,239,700					1,501,315,001			
239												
240	Non-Pflugerville Rate Tiers											

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
241	0 - 7,000				348,020,618	94,185,975				373,948,154	94,185,975	
242	7,001 - 15,000				131,514,654	38,307,542				141,312,495	38,307,542	
243	> 15,000				76,861,911	18,318,191				82,588,124	18,318,191	
244					556,397,183	150,811,708				597,848,773	150,811,708	
245												
246	School											
247	Pflugerville Rate Tiers											
248	0 - 3,000			1,112,184					1,155,337			
249	3,001 - 10,000			2,237,643					2,324,463			
250	10,001 - 25,000			3,893,633					4,044,706			
251	> 25,000			41,329,434					42,933,016			
252				48,572,894					50,457,523			
253												
254	Non-Pflugerville Rate Tiers											
255	0 - 7,000				134,498	59,000				144,518	59,000	
256	7,001 - 15,000				102,240	12,100				109,857	12,100	
257	> 15,000				415,359	43,200				446,303	43,200	
258					652,097	114,300				700,678	114,300	
259												
260	Boulder Ridge South											
261	Pflugerville Rate Tiers											
262	0 - 3,000			24,509,734					25,460,712			
263	3,001 - 10,000			51,570,702					53,571,646			
264	10,001 - 25,000			8,096,433					8,410,575			
265	> 25,000			-					-			
266				84,176,870					87,442,932			
267												
268	Non-Pflugerville Rate Tiers											
269	0 - 7,000				-	-				-	-	
270	7,001 - 15,000				-	-				-	-	
271	> 15,000				-	-				-	-	
272					-	-				-	-	
273												
274	Retail Volumetric Revenue											
275	Apartment											
276	Pflugerville Rate Tiers											
277	0 - 3,000			\$ 7,282					\$ 7,565			
278	3,001 - 10,000			20,936					21,748			
279	10,001 - 25,000			53,650					55,731			
280	> 25,000			2,189,579					2,274,535			
281				\$ 2,271,446					\$ 2,359,578			
282												
283	Non-Pflugerville Rate Tiers											
284	0 - 7,000			\$ 150	\$ -				\$ 162	\$ -		
285	7,001 - 15,000			131	-				141	-		
286	> 15,000			577	-				620	-		
287				\$ 858	\$ -				\$ 922	\$ -		
288												
289	Commercial											
290	Pflugerville Rate Tiers											
291	0 - 3,000			\$ 80,639					\$ 83,768			
292	3,001 - 10,000			188,611					195,929			
293	10,001 - 25,000			378,110					392,780			
294	> 25,000			2,535,628					2,634,010			
295				\$ 3,182,988					\$ 3,306,488			
296												
297	Non-Pflugerville Rate Tiers											
298	0 - 7,000			\$ 5,059	\$ 18,224				\$ 5,436	\$ 44,371		
299	7,001 - 15,000			4,356	19,179				4,680	46,696		
300	> 15,000			30,111	575,129				32,354	1,400,277		

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
301					\$ 39,526	\$ 612,532				\$ 42,471	\$ 1,491,344	
302												
303	Bulk/Fire											
304	Pflugerville Rate Tiers											
305	0 - 3,000			\$ 3,355					\$ 3,485			
306	3,001 - 10,000			7,486					7,777			
307	10,001 - 25,000			15,554					16,157			
308	> 25,000			231,580					240,566			
309				<u>\$ 257,975</u>					<u>\$ 267,984</u>			
310												
311	Non-Pflugerville Rate Tiers											
312	0 - 7,000				\$ -	\$ -			\$ -	\$ -		
313	7,001 - 15,000				-	-			-	-		
314	> 15,000				-	-			-	-		
315					<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>		
316												
317	Church											
318	Pflugerville Rate Tiers											
319	0 - 3,000			\$ 4,478					\$ 4,651			
320	3,001 - 10,000			8,123					8,438			
321	10,001 - 25,000			14,722					15,293			
322	> 25,000			51,277					53,267			
323				<u>\$ 78,600</u>					<u>\$ 81,650</u>			
324												
325	Non-Pflugerville Rate Tiers											
326	0 - 7,000				\$ -	\$ -			\$ -	\$ -		
327	7,001 - 15,000				-	-			-	-		
328	> 15,000				-	-			-	-		
329					<u>\$ -</u>	<u>\$ -</u>			<u>\$ -</u>	<u>\$ -</u>		
330												
331	Government											
332	Pflugerville Rate Tiers											
333	0 - 3,000			\$ -					\$ -			

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 12
Proposed Water Rates

Proposed Water Rates

Line No.		Contract Rates	Year 4 FY 2025	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates	Year 5 FY 2026	Pflugerville Rates	Lakeside MUD/WCID	Kelly Lane WCID	Contract Rates
334	3,001 - 10,000			-					-			
335	10,001 - 25,000			-					-			
336	> 25,000			-					-			
337				\$ -					\$ -			
338												
339	Non-Pflugerville Rate Tiers											
340	0 - 7,000				\$ -	\$ -				\$ -	\$ -	
341	7,001 - 15,000				-	-				-	-	
342	> 15,000				-	-				-	-	
343					\$ -	\$ -				\$ -	\$ -	
344												
345	Residential											
346	Pflugerville Rate Tiers											
347	0 - 3,000			\$ 2,627,972					\$ 2,729,937			
348	3,001 - 10,000			3,478,405					3,613,367			
349	10,001 - 25,000			1,969,282					2,045,690			
350	> 25,000			521,142					541,362			
351				\$ 8,596,800					\$ 8,930,356			
352												
353	Non-Pflugerville Rate Tiers											
354	0 - 7,000				\$ 1,444,286	\$ 400,290				\$ 1,551,885	\$ 400,290	
355	7,001 - 15,000				572,089	170,469				614,709	170,469	
356	> 15,000				388,153	94,339				417,070	94,339	
357					\$ 2,404,527	\$ 665,098				\$ 2,583,664	\$ 665,098	
358												
359	School											
360	Pflugerville Rate Tiers											
361	0 - 3,000			\$ 5,338					\$ 5,546			
362	3,001 - 10,000			13,426					13,947			
363	10,001 - 25,000			29,202					30,335			
364	> 25,000			388,497					403,570			
365				\$ 436,463					\$ 453,398			
366												
367	Non-Pflugerville Rate Tiers											
368	0 - 7,000				\$ 558	\$ 251				\$ 600	\$ 251	
369	7,001 - 15,000				445	54				478	54	
370	> 15,000				2,098	222				2,254	222	
371					\$ 3,100	\$ 527				\$ 3,331	\$ 527	
372												
373	Boulder Ridge South											
374	Pflugerville Rate Tiers											
375	0 - 3,000			\$ 117,647					\$ 122,211			
376	3,001 - 10,000			309,424					321,430			
377	10,001 - 25,000			60,723					63,079			
378	> 25,000			-					-			
379				\$ 487,794					\$ 506,721			
380												
381	Non-Pflugerville Rate Tiers											
382	0 - 7,000				\$ -	\$ -				\$ -	\$ -	
383	7,001 - 15,000				-	-				-	-	
384	> 15,000				-	-				-	-	
385					\$ -	\$ -				\$ -	\$ -	
386												
387	Total Retail Volumetric Revenue			\$ 19,038,236	\$ 15,312,067	\$ 2,448,012	\$ 1,278,157		\$ 20,693,533	\$ 15,906,175	\$ 2,630,389	\$ 2,156,968
388												
389	Total Retail Revenue			\$ 27,359,497	\$ 22,251,384	\$ 3,571,762	\$ 1,536,351		\$ 29,368,087	\$ 23,114,738	\$ 3,837,858	\$ 2,415,491
390												
391	Over/(Under) Recovery			\$ (570,897)					\$ (73,099)			

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

**Schedule 13
Wastewater Revenue Requirement Forecast**

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
1		Revenues								
27										
28		Wastewater Operating Revenue								
29	3110	Wastewater	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
30	3120	Wastewater Tap Fees		1,000	1,000	1,000	1,000	1,000	1,000	None
31	3710	Interest Income		-	-	-	-	-	-	None
32	3720	Miscellaneous Income		-	-	-	-	-	-	None
33	3726	Rental Income		4,680	4,680	4,680	4,680	4,680	4,680	None
34	3729	Insurance Claim Revenue		-	-	-	-	-	-	None
35	3741	Recycling Center		-	-	-	-	-	-	None
36	3850	Sale of Fixed Assets		-	-	-	-	-	-	None
37	NEW	Effluent Sales		-	-	-	-	-	-	None
38		Total Wastewater Operating Revenue	\$	5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	\$ 5,680	
39										
40		Wastewater Other Revenue								
41	3139	Impact Fees	\$	-	\$ -	\$ -	\$ -	\$ -	\$ -	None
42	3711	Non-Operating Interest		-	-	-	-	-	-	None
43	3731	Developer Contributions		-	-	-	-	-	-	None
44	3732	Transfer from Escrow-Mellenbruch Colo Sand		-	-	-	-	-	-	None
45	3735	Impact Fee Transfer (DS funding)		-	-	-	-	-	-	None
46	3735	Impact Fee Transfer (IF funding)		-	-	-	-	-	-	None
47		New Solid Waste Cost Sharing		125,000	125,000	131,250	137,813	144,703	151,938	Inc 5%
48		Total Wastewater Other Revenue	\$	125,000	\$ 125,000	\$ 131,250	\$ 137,813	\$ 144,703	\$ 151,938	
49										
50		Total Revenues	\$	130,680	\$ 130,680	\$ 136,930	\$ 143,493	\$ 150,383	\$ 157,618	
51										
52		Operations and Maintenance Expenses								
53		Utility Administration								
54	4000	Salaries	\$	705,568	\$ 705,568	\$ 726,735	\$ 748,537	\$ 770,993	\$ 794,123	General Salary
55	4005	Overtime		1,250	1,250	1,288	1,326	1,366	1,407	General Salary
56	4006	Overtime- Pfestivals		300	300	309	318	328	338	General Salary
57	4010	Employee Incentives		900	900	927	955	983	1,013	General Salary
58	4015	Employee Retirement		81,096	81,096	83,529	86,035	88,616	91,274	General Salary
59	4020	Social Security/Medicare		46,919	46,919	48,327	49,777	51,270	52,808	General Salary
60	4030	Workers Compensation		1,439	1,439	1,583	1,741	1,915	2,107	Inc 10%
61	4040	Employee Insurance		80,324	80,324	86,348	92,824	99,786	107,270	Insurance
62	4050	Unemployment Tax		3,082	3,082	3,175	3,270	3,368	3,469	General Salary
63	4085	Merit Increases		22,256	22,256	22,256	22,256	22,256	22,256	None
64	4110	Legal Fees		7,500	7,500	7,658	7,818	7,982	8,150	General
65	4195	Other Professional Fees		879,886	879,886	478,753	256,000	63,500	63,500	Other Professiona
66	4200	Gasoline		5,851	5,851	5,974	6,099	6,227	6,358	General
67	4210	Vehicle Maintenance/Repair		7,508	7,508	7,666	7,827	7,991	8,159	General
68	4260	Franchise Fee Water/Wastewater		625,386	625,386	675,094	747,512	825,441	909,292	WW Rev
69	4300	Electricity		11,500	11,500	11,742	11,988	12,240	12,497	General
70	4310	Communications		26,350	26,350	27,668	29,051	30,503	32,029	Inc 5%
71	4400	Postage		37,500	37,500	38,288	39,092	39,912	40,751	General

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 13
Wastewater Revenue Requirement Forecast

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
72	4405	Uniforms		2,750	2,750	2,808	2,867	2,927	2,988	General
73	4410	Travel & Training		17,750	17,750	18,123	18,503	18,892	19,289	General
74	4420	Insurance		8,500	8,500	8,925	9,371	9,840	10,332	Inc 5%
75	4430	Office Supplies		6,000	6,000	6,126	6,255	6,386	6,520	General
76	4432	Custodial Supplies		3,819	3,819	3,900	3,982	4,065	4,151	General
77	4440	Small Tools		12,500	12,500	12,763	13,031	13,304	13,584	General
78	4450	Advertising		3,000	3,000	3,063	3,127	3,193	3,260	General
79	4455	Printing and Records		1,000	1,000	1,021	1,042	1,064	1,087	General
80	4460	Membership/Dues		13,099	13,099	13,374	13,655	13,942	14,234	General
81	4465	Rentals/Leases		6,000	6,000	6,126	6,255	6,386	6,520	General
82	4470	Publications/Software		-	-	-	-	-	-	General
83	4480	Other Operating		13,000	13,000	13,273	13,552	13,836	14,127	General
84	4482	Bad Debt Expense		-	-	-	-	-	-	General
85	4510	Maintenance Contracts		53,050	53,050	54,164	55,301	56,463	57,649	General
86	4520	Maintenance & Repairs		25,000	25,000	25,525	26,061	26,608	27,167	General
87	4600	Emergency Management		-	-	-	-	-	-	General
88	4645	Transfer		1,152,756	1,152,756	1,176,963	1,201,680	1,226,915	1,252,680	General
89	4636	Manville Contract		-	-	-	-	-	-	General
90	4677	Information Technology		-	-	-	-	-	-	General
91	NEW	Senior Utility Engineer - FY 2022		-	54,180	55,805	57,479	59,203	60,980	General Salary
92	NEW	Assistant Utility Director - FY 2022		-	47,759	49,192	50,668	52,188	53,753	General Salary
93	NEW	Utility Services Technician - FY 2022		-	26,373	27,164	27,979	28,818	29,682	General Salary
94	NEW	Utility Services Technician - FY 2022		-	26,373	27,164	27,979	28,818	29,682	General Salary
95		Total Utility Administration		\$ 3,862,839	\$ 4,017,523	\$ 3,732,794	\$ 3,651,211	\$ 3,607,527	\$ 3,764,485	
96										
97		Utility Maintenance								
134		Total Utility Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
135										
211										
212		Wastewater Collection								
213	4155	Lab Fees		\$ 10,000	\$ 10,000	\$ 10,210	\$ 10,424	\$ 10,643	\$ 10,867	General
214	4195	Other Professional Fees		-	-	-	-	-	-	General
215	4220	Equipment Repair		18,000	18,000	18,378	18,764	19,158	19,560	General
216	4300	Electricity		96,000	96,000	99,360	102,838	106,437	110,162	WW Col Electric
217	4310	Communications		1,600	1,600	1,634	1,668	1,703	1,739	General
218	4320	Water		760	760	776	792	809	826	General
219	4420	Insurance		22,700	22,700	23,177	23,663	24,160	24,668	General
220	4433	Chemicals		40,000	40,000	40,840	41,698	42,573	43,467	General
221	4510	Maintenance Contracts		21,500	21,500	21,952	22,412	22,883	23,364	General
222	4520	Maintenance and Repairs		260,000	260,000	265,460	271,035	276,726	282,538	General
223	4620	Sludge Disposal		80,000	80,000	81,680	83,395	85,147	86,935	General
224	4626	Wholesale Wastewater Windermere		67,600	67,600	68,935	70,296	71,685	73,100	Windermere Tran:
225	4000	Salaries		655,338	655,338	674,998	695,248	716,105	737,588	General Salary
226	4005	Overtime		50,000	50,000	51,500	53,045	54,636	56,275	General Salary
227	4006	Overtime Pfestivals		1,500	1,500	1,545	1,591	1,639	1,688	General Salary
228	4010	Employee Incentives		5,400	5,400	5,562	5,729	5,901	6,078	General Salary

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

**Schedule 13
Wastewater Revenue Requirement Forecast**

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
229	4015	Employee Retirement		83,723	83,723	86,235	88,822	91,486	94,231	General Salary
230	4020	Social Security/Medicare		47,443	47,443	48,866	50,332	51,842	53,398	General Salary
231	4030	Workers Comp		6,711	6,711	7,382	8,120	8,932	9,826	Inc 10%
232	4040	Employee Insurance		118,372	118,372	127,250	136,794	147,053	158,082	Insurance
233	4050	Unemployment Tax		3,891	3,891	4,008	4,128	4,252	4,379	General Salary
234	4085	Merit Increases		22,579	22,579	23,053	23,537	24,032	24,536	General
235	4440	Small Tools/Equipment		26,500	26,500	27,057	27,625	28,205	28,797	General
236	4465	Rentals/Leases		6,000	6,000	6,126	6,255	6,386	6,520	General
237		FY 2025 Pretreatment Technician		-	-	-	-	63,211	65,107	General Salary
238		FY 2026 Utility Systems Worker III		-	-	-	-	-	72,502	General Salary
239		FY 2026 Utility Systems Worker II		-	-	-	-	-	64,353	General Salary
240		FY 2026 Utility Systems Worker I		-	-	-	-	-	57,312	General Salary
241		Total Wastewater Collection	\$	1,645,617	\$ 1,645,617	\$ 1,695,982	\$ 1,748,211	\$ 1,865,605	\$ 2,117,898	
242										
243		Wastewater Treatment								
244	4000	Salaries	\$	409,942	\$ 409,942	\$ 422,240	\$ 434,907	\$ 447,955	\$ 461,393	General Salary
245	4005	Overtime		30,000	30,000	30,900	31,827	32,782	33,765	General Salary
246	4006	Overtime- Pfestivals		500	500	515	530	546	563	General Salary
247	4010	Employee Incentives		3,600	3,600	3,708	3,819	3,934	4,052	General Salary
248	4015	Employee Retirement		52,018	52,018	53,579	55,186	56,841	58,547	General Salary
249	4020	Social Security/Medicare		29,477	29,477	30,361	31,272	32,210	33,177	General Salary
250	4030	Workers Compensation		4,178	4,178	4,596	5,055	5,561	6,117	Inc 10%
251	4040	Employee Insurance		67,641	67,641	72,714	78,168	84,030	90,332	Insurance
252	4050	Unemployment Tax		2,503	2,503	2,578	2,655	2,735	2,817	General Salary
253	4085	Merit Increases		14,022	14,022	14,443	14,876	15,322	15,782	General Salary
254	4155	Lab Fees		92,000	92,000	93,932	95,905	97,919	99,975	General
255	4195	Other Professional Fees		-	-	-	-	-	-	General
256	4200	Gasoline		25,750	25,750	26,291	26,843	27,407	27,982	General
257	4210	Vehicle Repair		18,020	18,020	18,398	18,784	19,179	19,582	General
258	4220	Equipment Repair		10,500	10,500	10,721	10,946	11,175	11,410	General
259	4300	Electricity		1,415,000	1,415,000	1,464,525	1,515,783	1,568,836	1,623,745	WW Treat Electric
260	4310	Communications		4,600	4,600	4,830	5,072	5,325	5,591	Inc 5%
261	4320	Water Expense		260	260	265	271	277	283	General
262	4405	Uniforms		12,000	12,000	12,252	12,509	12,772	13,040	General
263	4410	Training and Education		8,000	8,000	8,168	8,340	8,515	8,693	General
264	4420	Insurance		32,100	32,100	33,705	35,390	37,160	39,018	Inc 5%
265	4432	Custodial Supplies		4,444	4,444	4,538	4,633	4,730	4,830	General
266	4433	Chemicals		300,000	300,000	306,300	312,732	319,300	326,005	General
267	4440	Small Tools/Equipment		11,500	11,500	11,742	11,988	12,240	12,497	General
268	4460	Memberships/Dues		-	-	-	-	-	-	General
269	4465	Rentals/Leases		24,500	24,500	25,015	25,540	26,076	26,624	General
270	4480	Other Operating		-	-	-	-	-	-	General
271	4485	State Permits		27,500	27,500	28,078	28,667	29,269	29,884	General
272	4510	Maintenance Contracts		56,500	56,500	57,687	58,898	60,135	61,398	General
273	4520	Maintenance and Repairs		400,000	400,000	408,400	416,976	425,733	434,673	General
274	4620	Sludge Disposal		345,000	345,000	352,245	359,642	367,195	374,906	General

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

**Schedule 13
Wastewater Revenue Requirement Forecast**

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
275	4627	Water softener rebate program		-	-	-	-	-	-	General
276	NEW	Treatment Plant Operator I FY 24		-	-	-	-	-	-	General Salary
277	NEW	Treatment Plant Operator I FY24		-	-	-	-	-	-	General Salary
278		FY 2023 Treatment Plant Operator I (Wilbarger)x3		-	-	162,172	167,037	172,048	177,209	General Salary
279		FY 2024 Treatment Plant Operator II (Wilbarger)x3		-	-	-	186,032	191,613	197,361	General Salary
280		FY 2025 Treatment Plant Operator I (Wilbarger)		-	-	-	-	56,029	57,710	General Salary
281		FY 2025 Utility Maintenance Technician II (WWTPs)		-	-	-	-	63,045	64,936	General Salary
282		FY 2026 Environmental Laboratory Analyst		-	-	-	-	-	69,463	General Salary
283		Total Wastewater Treatment		\$ 3,401,555	\$ 3,401,555	\$ 3,664,895	\$ 3,960,284	\$ 4,197,892	\$ 4,393,360	
284										
285		Total Operations and Maintenance Expenses		\$ 8,910,011	\$ 9,064,695	\$ 9,093,671	\$ 9,359,706	\$ 9,671,024	\$ 10,275,743	
286										
287		Capital Outlay								
288		Utility Administration								
289	4700	Equipment		\$ 5,610	\$ 5,610	\$ 5,728	\$ 5,848	\$ 5,971	\$ 6,096	General
290	4702	Software		75,000	75,000	76,575	78,183	79,825	81,501	General
291	4710	Buildings		-	-	-	-	-	-	General
292	4720	Improvements other than buildings		-	-	-	-	-	-	General
293	4735	CCN - Cert of Conv & Necessity		-	-	-	-	-	-	General
294		Total Utility Administration		\$ 80,610	\$ 80,610	\$ 82,303	\$ 84,031	\$ 85,796	\$ 87,598	
295										
296		Utility Maintenance								
297	4700	Equipment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	General
298	4720	Improvements O/T Buildings		-	-	-	-	-	-	General
299		Total Utility Maintenance		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
300										
312										
313		Wastewater Collection								
314	4702	Software		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	General
315	4710	Buildings		-	-	-	-	-	-	General
316	4720	Improvements o/t Buildings		-	-	-	-	-	-	General
317	4700	Equipment		100,500	100,500	102,611	104,765	106,965	109,212	General
318		Total Wastewater Collection		\$ 100,500	\$ 100,500	\$ 102,611	\$ 104,765	\$ 106,965	\$ 109,212	
319										
320		Wastewater Treatment								
321	4700	Equipment		\$ 100,000	\$ 100,000	\$ 102,100	\$ 104,244	\$ 106,433	\$ 108,668	General
322	4710	Buildings		-	-	-	-	-	-	General
323	4720	Improvements o/t Buildings		-	-	-	-	-	-	General
324		Total Wastewater Treatment		\$ 100,000	\$ 100,000	\$ 102,100	\$ 104,244	\$ 106,433	\$ 108,668	
325										
326		Total Capital Outlay		\$ 281,110	\$ 281,110	\$ 287,013	\$ 293,041	\$ 299,195	\$ 305,478	
327										
328		Debt Service								
337										
338		Wastewater								
339	4800	Debt Service Interest - Existing		\$ 3,206,049	\$ 3,183,356	\$ 4,326,227	\$ 5,578,248	\$ 5,420,821	\$ 5,267,390	Schedule 3

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 13
Wastewater Revenue Requirement Forecast

Wastewater Revenue Requirement Forecast

Line No.	(1)	Description	Notes	Test Year	Year 1 FY 2022	Year 2 FY 2023	Year 3 FY 2024	Year 4 FY 2025	Year 5 FY 2026	Inflation Factor OR Source
340	4810	Debt Service Principal - Existing		1,975,388	2,302,599	2,740,405	3,004,429	6,639,621	6,865,925	Schedule 3
341	4815	Debt Service Fees		-	-	-	-	-	-	None
342	4820	Bond Issuance Cost		-	-	-	-	-	-	None
343	4800	Debt Service Interest - Proposed		-	37,772	104,777	297,843	386,678	379,551	Schedule 4
344	4810	Debt Service Principal - Proposed		-	15,145	42,921	122,914	165,928	173,055	Schedule 4
345		Total Wastewater		\$ 5,181,437	\$ 5,538,871	\$ 7,214,332	\$ 9,003,434	\$ 12,613,048	\$ 12,685,921	
346										
347		Total Debt Service		\$ 5,181,437	\$ 5,538,871	\$ 7,214,332	\$ 9,003,434	\$ 12,613,048	\$ 12,685,921	
348										
349		Miscellaneous and Non-Recurring Expenses								
350		Contributions to Operating Reserve - Water	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
351		Contributions to Water Capital Reserve	-	-	-	-	-	-	-	
352		Contributions to Wastewater Capital Reserve	-	-	-	-	-	-	-	Schedule 6
353		Contributions to Operating Reserve - WW	-	-	-	-	-	-	-	Schedule 6
354		Debt Service Funding from Water Impact Fee	-	-	-	-	-	-	-	
355		Debt Service Funding from WW Impact Fee	-	-	-	-	-	-	-	Schedule 6
356		Total Miscellaneous and Non-Recurring Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
357										
358		Revenue Requirement		\$ 14,241,878	\$ 14,753,996	\$ 16,458,086	\$ 18,512,689	\$ 22,432,883	\$ 23,109,523	

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**

**Schedule 14
Proposed Wastewater Rates**

Proposed Wastewater Rates

Line No.	Year 1 FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere	Year 2 FY 2023	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
1	Revenue Requirement	\$ 14,753,996						\$ 16,458,086						
2														
3	Wholesale Customers													
4	Hutto	\$ -						\$ -						
5		\$ -						\$ -						
6														
7	Retail Revenue Requirement	\$ 14,753,996						\$ 16,458,086						
8														
9	Retail Fixed Charges													
10	5/8"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ 56.00	\$ 35.75	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ 59.00	\$ 36.14	
11	3/4"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ 84.00	\$ 35.75	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ 89.00	\$ 36.14	
12	1"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ 140.00	\$ 89.40	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ 148.00	\$ 90.38	
13	1 1/2"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ 280.00	\$ 178.83	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ 295.00	\$ 180.80	
14	2"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ 448.00	\$ 286.13	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ 472.00	\$ 289.28	
15	3"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ -	\$ 536.50	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ -	\$ 542.40	
16	4"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ -	\$ 894.18	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ -	\$ 904.02	
17	6"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ -	\$ 1,788.35	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ -	\$ 1,808.02	
18	8"	\$ 29.00	\$ 29.00	\$ 34.00	\$ 34.00	\$ -	\$ 2,861.36	\$ 29.50	\$ 29.50	\$ 34.50	\$ 34.50	\$ -	\$ 2,892.83	
19														
20	Retail Billing Units (Connections)													
21	All Billable Customer Classes (Excludes Government Class)													
22	5/8"	12,076	1,742	3,113	18	5,974	143	12,499	1,794	3,330	19	6,341	143	
23	3/4"	23	4	-	-	1	-	24	4	-	-	1	-	
24	1"	54	9	2	-	4	1	55	9	2	-	5	1	
25	1 1/2"	60	7	1	-	3	1	62	7	1	-	3	1	
26	2"	78	3	-	-	5	-	81	3	-	-	6	-	
27	3"	10	-	-	-	1	-	10	-	-	-	1	-	
28	4"	10	1	-	-	-	-	10	1	-	-	-	-	
29	6"	7	1	-	-	-	-	8	1	-	-	-	-	
30	8"	5	-	-	-	-	-	5	-	-	-	-	-	
31		12,323	1,768	3,116	18	5,989	145	12,754	1,821	3,334	19	6,357	145	
32														
33	Retail Fixed Charge Revenue													
34	5/8"	\$ 10,161,700	\$ 4,202,520	\$ 606,152	\$ 1,269,917	\$ 7,422	\$ 4,014,342	\$ 10,997,931	\$ 4,424,602	\$ 635,101	\$ 1,378,793	\$ 8,058	\$ 4,489,361	\$ 62,016
35	3/4"	10,487	7,984	1,434	-	1,069	-	11,111	8,406	1,502	-	1,202	-	
36	1"	30,909	18,639	3,196	873	7,128	1,073	33,004	19,624	3,349	948	7,998	1,085	
37	1 1/2"	36,428	20,860	2,509	400	10,692	1,967	38,972	21,963	2,629	434	11,957	1,989	
38	2"	56,840	27,254	1,075	-	28,511	-	61,705	28,694	1,127	-	31,885	-	
39	3"	3,512	3,512	-	-	-	-	3,697	3,697	-	-	-	-	
40	4"	3,780	3,452	329	-	-	-	3,978	3,634	344	-	-	-	
41	6"	3,029	2,551	478	-	-	-	3,187	2,686	501	-	-	-	
42	8"	1,681	1,681	-	-	-	-	1,770	1,770	-	-	-	-	
43		\$ 10,308,366	\$ 4,288,453	\$ 615,173	\$ 1,271,190	\$ 7,422	\$ 4,061,742	\$ 11,155,355	\$ 4,515,076	\$ 644,552	\$ 1,380,176	\$ 8,058	\$ 4,542,403	\$ 65,090
44														
45	Retail Volumetric Charges													
46	Residential													
47	0-3,000	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ -	\$ 6.27	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ -	\$ 6.34	
48	3,001-20,000	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ -	\$ 6.27	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ -	\$ 6.34	
49	> 20,000	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ -	\$ 6.27	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ -	\$ 6.34	
50														
51														
52	Non-Residential													
53	0-3,000	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ -	\$ 6.27	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ -	\$ 6.34	
54	> 3,000	\$ 4.20	\$ 4.20	\$ 4.20	\$ 4.20	\$ -	\$ 6.27	\$ 4.45	\$ 4.45	\$ 4.45	\$ 4.45	\$ -	\$ 6.34	
55														
56	Retail Volumetric Billing Units (Annual Gallons)													
57	Residential													
58	0-3,000	432,216,000	61,812,360	83,588,400	654,840	-	5,148,000	447,343,560	63,666,731	89,439,588	700,679	-	5,148,000	

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

**Schedule 14
Proposed Wastewater Rates**

Proposed Wastewater Rates

Line No.		Year 1 FY 2022	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere	Year 2 FY 2023	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
59	3,001-20,000		240,888,384	34,450,089	43,131,614	364,964	-	2,021,448		249,319,477	35,483,591	46,150,827	390,512	-	2,021,448
60	> 20,000		-	-	-	-	-	-		-	-	-	-	-	-
61			673,104,384	96,262,449	126,720,014	1,019,804	-	7,169,448		696,663,037	99,150,322	135,590,415	1,091,190	-	7,169,448
62															
63	Non-Residential														
64	0-3,000		11,417,085	1,752,030	28,575,420	-	76,369	40,404		11,816,683	1,804,591	30,575,699	-	81,063	40,404
65	> 3,000		258,711,345	14,722,614	32,947,722	-	-	24,000		267,766,242	15,164,292	35,254,063	-	-	24,000
66			270,128,430	16,474,644	61,523,142	-	76,369	64,404		279,582,925	16,968,883	65,829,762	-	81,063	64,404
67															
68	Retail Volumetric Revenue														
69	Residential														
70	0-3,000	\$ 2,461,019	\$ 1,815,307	\$ 259,612	\$ 351,071	\$ 2,750	\$ -	\$ 32,278	\$ 2,707,758	\$ 1,990,679	\$ 283,317	\$ 398,006	\$ 3,118	\$ -	\$ 32,638
71	3,001-20,000	1,351,782	1,011,731	144,690	181,153	1,533	-	12,674	1,487,299	1,109,472	157,902	205,371	1,738	-	12,816
72	> 20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		\$ 3,812,800	\$ 2,827,038	\$ 404,302	\$ 532,224	\$ 4,283	\$ -	\$ 44,952	\$ 4,195,057	\$ 3,100,151	\$ 441,219	\$ 603,377	\$ 4,856	\$ -	\$ 45,454
74															
75	Non-Residential														
76	0-3,000	\$ 175,580	\$ 47,952	\$ 7,359	\$ 120,017	\$ -	\$ -	\$ 253	\$ 196,933	\$ 52,584	\$ 8,030	\$ 136,062	\$ -	\$ -	\$ 256
77	> 3,000	1,286,954	1,086,588	61,835	138,380	-	-	150	1,416,074	1,191,560	67,481	156,881	-	-	152
78		\$ 1,462,534	\$ 1,134,539	\$ 69,194	\$ 258,397	\$ -	\$ -	\$ 404	\$ 1,613,006	\$ 1,244,144	\$ 75,512	\$ 292,942	\$ -	\$ -	\$ 408
79															
80	Retail Volumetric Revenue	\$ 5,275,334	\$ 3,961,578	\$ 473,496	\$ 790,621	\$ 4,283	\$ -	\$ 45,356	\$ 5,808,063	\$ 4,344,295	\$ 516,730	\$ 896,320	\$ 4,856	\$ -	\$ 45,863
81															
82	Total Retail Revenue	\$ 15,583,700	\$ 8,250,031	\$ 1,088,668	\$ 2,061,811	\$ 11,705	\$ 4,061,742	\$ 109,743	\$ 16,963,418	\$ 8,859,370	\$ 1,161,283	\$ 2,276,496	\$ 12,914	\$ 4,542,403	\$ 110,952
83															
84	Over/(Under) Recovery	\$ 829,705							\$ 505,332						

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

**Schedule 14
Proposed Wastewater Rates**

Proposed Wastewater Rates

Line No.		Year 3 FY 2024	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere	Year 4 FY 2025	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
1	Revenue Requirement	\$ 18,512,689							\$ 22,432,883						
2															
3	Wholesale Customers														
4	Hutto	\$ -							\$ -						
5		\$ -							\$ -						
6															
7	Retail Revenue Requirement	\$ 18,512,689							\$ 22,432,883						
8															
9	Retail Fixed Charges														
10	5/8"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 62.00	\$ 36.54	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ 65.00	\$ 36.94		
11	3/4"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 93.00	\$ 36.54	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ 98.00	\$ 36.94		
12	1"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 155.00	\$ 91.37	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ 163.00	\$ 92.38		
13	1 1/2"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 310.00	\$ 182.79	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ 325.00	\$ 184.80		
14	2"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ 496.00	\$ 292.46	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ 520.00	\$ 295.68		
15	3"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ -	\$ 548.37	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ -	\$ 554.40		
16	4"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ -	\$ 913.96	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ -	\$ 924.01		
17	6"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ -	\$ 1,827.91	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ -	\$ 1,848.02		
18	8"	\$ 30.00	\$ 30.00	\$ 35.00	\$ 35.00	\$ -	\$ 2,924.65	\$ 30.50	\$ 30.50	\$ 35.50	\$ 35.50	\$ -	\$ 2,956.82		
19															
20	Retail Billing Units (Connection:														
21	All Billable Customer Classe														
22	5/8"		12,936	1,848	3,564	21	6,735	143	13,389	1,903	3,813	22	7,159	143	
23	3/4"		25	4	-	-	1	-	25	5	-	-	1	-	
24	1"		57	10	2	-	5	1	59	10	3	-	5	1	
25	1 1/2"		64	8	1	-	4	1	66	8	1	-	4	1	
26	2"		84	3	-	-	6	-	87	3	-	-	6	-	
27	3"		11	-	-	-	1	-	11	-	-	-	1	-	
28	4"		11	1	-	-	-	-	11	1	-	-	-	-	
29	6"		8	1	-	-	-	-	8	2	-	-	-	-	
30	8"		5	-	-	-	-	-	5	-	-	-	-	-	
31			13,201	1,875	3,567	21	6,752	145	13,663	1,932	3,817	22	7,177	145	
32															
33	Retail Fixed Charge Revenue														
34	5/8"	\$ 11,901,631	\$ 4,657,081	\$ 665,241	\$ 1,496,690	\$ 8,747	\$ 5,011,169	\$ 62,703	\$ 12,878,561	\$ 4,900,413	\$ 696,618	\$ 1,624,336	\$ 9,493	\$ 5,584,311	\$ 63,389
35	3/4"	11,756	8,848	1,574	-	-	1,335	-	12,453	9,310	1,648	-	-	1,495	-
36	1"	35,186	20,655	3,508	1,029	-	8,898	1,096	37,579	21,735	3,673	1,117	-	9,946	1,109
37	1 1/2"	41,699	23,117	2,754	472	-	13,347	2,011	44,626	24,325	2,884	512	-	14,873	2,033
38	2"	66,972	30,201	1,180	-	-	35,591	-	72,677	31,780	1,236	-	-	39,661	-
39	3"	3,892	3,892	-	-	-	-	-	4,095	4,095	-	-	-	-	-
40	4"	4,186	3,825	361	-	-	-	-	4,403	4,025	378	-	-	-	-
41	6"	3,352	2,827	525	-	-	-	-	3,524	2,975	549	-	-	-	-
42	8"	1,863	1,863	-	-	-	-	-	1,960	1,960	-	-	-	-	-
43		\$ 12,070,536	\$ 4,752,309	\$ 675,141	\$ 1,498,191	\$ 8,747	\$ 5,070,339	\$ 65,810	\$ 13,059,876	\$ 5,000,617	\$ 706,986	\$ 1,625,965	\$ 9,493	\$ 5,650,286	\$ 66,530
44															
45	Retail Volumetric Charges														
46	Residential														
47	0-3,000	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ -	\$ 6.41	\$ 5.45	\$ 5.45	\$ 5.45	\$ 5.45	\$ -	\$ 6.48		
48	3,001-20,000	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ -	\$ 6.41	\$ 5.45	\$ 5.45	\$ 5.45	\$ 5.45	\$ -	\$ 6.48		
49	> 20,000	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ -	\$ 6.41	\$ 5.45	\$ 5.45	\$ 5.45	\$ 5.45	\$ -	\$ 6.48		
50															
51															
52	Non-Residential														
53	0-3,000	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ -	\$ 6.41	\$ 5.45	\$ 5.45	\$ 5.45	\$ 5.45	\$ -	\$ 6.48		
54	> 3,000	\$ 4.95	\$ 4.95	\$ 4.95	\$ 4.95	\$ -	\$ 6.41	\$ 5.45	\$ 5.45	\$ 5.45	\$ 5.45	\$ -	\$ 6.48		
55															
56	Retail Volumetric Billing Units (														
57	Residential														
58	0-3,000		463,000,585	65,576,733	95,700,359	749,726	-	5,148,000	479,205,605	67,544,035	102,399,384	802,207	-	5,148,000	

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

**Schedule 14
Proposed Wastewater Rates**

Proposed Wastewater Rates

Line No.		Year 3 FY 2024	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere	Year 4 FY 2025	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
59	3,001-20,000		258,045,659	36,548,099	49,381,385	417,847	-	2,021,448		267,077,257	37,644,542	52,838,082	447,097	-	2,021,448
60	> 20,000		-	-	-	-	-	-		-	-	-	-	-	-
61			721,046,244	102,124,832	145,081,744	1,167,574	-	7,169,448		746,282,862	105,188,577	155,237,467	1,249,304	-	7,169,448
62															
63	Non-Residential														
64	0-3,000		12,230,267	1,858,729	32,715,998	-	86,107	40,404		12,658,326	1,914,490	35,006,118	-	91,526	40,404
65	> 3,000		277,138,060	15,619,221	37,721,847	-	-	24,000		286,837,892	16,087,798	40,362,377	-	-	24,000
66			289,368,327	17,477,950	70,437,846	-	86,107	64,404		299,496,219	18,002,288	75,368,495	-	91,526	64,404
67															
68	Retail Volumetric Revenue														
69	Residential														
70	0-3,000	\$ 3,126,884	\$ 2,291,853	\$ 324,605	\$ 473,717	\$ 3,711	\$ -	\$ 32,999	\$ 3,575,593	\$ 2,611,671	\$ 368,115	\$ 558,077	\$ 4,372	\$ -	\$ 33,359
71	3,001-20,000	1,717,703	1,277,326	180,913	244,438	2,068	-	12,957	1,964,237	1,455,571	205,163	287,968	2,437	-	13,099
72	> 20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73		\$ 4,844,587	\$ 3,569,179	\$ 505,518	\$ 718,155	\$ 5,779	\$ -	\$ 45,956	\$ 5,539,830	\$ 4,067,242	\$ 573,278	\$ 846,044	\$ 6,809	\$ -	\$ 46,458
74															
75	Non-Residential														
76	0-3,000	\$ 231,944	\$ 60,540	\$ 9,201	\$ 161,944	\$ -	\$ -	\$ 259	\$ 270,467	\$ 68,988	\$ 10,434	\$ 190,783	\$ -	\$ -	\$ 262
77	> 3,000	1,636,026	1,371,833	77,315	186,723	-	-	154	1,871,075	1,563,267	87,678	219,975	-	-	156
78		\$ 1,867,969	\$ 1,432,373	\$ 86,516	\$ 348,667	\$ -	\$ -	\$ 413	\$ 2,141,542	\$ 1,632,254	\$ 98,112	\$ 410,758	\$ -	\$ -	\$ 417
79															
80	Retail Volumetric Revenue	\$ 6,712,556	\$ 5,001,552	\$ 592,034	\$ 1,066,822	\$ 5,779	\$ -	\$ 46,369	\$ 7,681,373	\$ 5,699,496	\$ 671,390	\$ 1,256,802	\$ 6,809	\$ -	\$ 46,875
81															
82	Total Retail Revenue	\$ 18,783,093	\$ 9,753,861	\$ 1,267,175	\$ 2,565,013	\$ 14,526	\$ 5,070,339	\$ 112,179	\$ 20,741,249	\$ 10,700,113	\$ 1,378,376	\$ 2,882,768	\$ 16,301	\$ 5,650,286	\$ 113,406
83															
84	Over/(Under) Recovery	\$ 270,404							\$ (1,691,634)						

City of Pflugerville
Water and Wastewater Cost of Service

Schedule 14
Proposed Wastewater Rates

Proposed Wastewater Rates

Line No.		Year 5 FY 2026	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
1	Revenue Requirement	\$ 23,109,523						
2								
3	Wholesale Customers							
4	Hutto	\$ -						
5		\$ -						
6								
7	Retail Revenue Requirement	\$ 23,109,523						
8								
9	Retail Fixed Charges							
10	5/8"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	\$ 68.00	\$ 37.35
11	3/4"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	\$ 102.00	\$ 37.35
12	1"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	\$ 170.00	\$ 93.40
13	1 1/2"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	\$ 340.00	\$ 186.83
14	2"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	\$ 544.00	\$ 298.93
15	3"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	-	\$ 560.50
16	4"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	-	\$ 934.17
17	6"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	-	\$ 1,868.35
18	8"		\$ 31.00	\$ 31.00	\$ 36.00	\$ 36.00	-	\$ 2,989.35
19								
20	Retail Billing Units (Connection:							
21	All Billable Customer Classe							
22	5/8"		13,858	1,960	4,080	24	7,615	143
23	3/4"		26	5	-	-	1	-
24	1"		61	10	3	-	5	1
25	1 1/2"		69	8	1	-	4	1
26	2"		90	3	-	-	7	-
27	3"		12	-	-	-	1	-
28	4"		11	1	-	-	-	-
29	6"		8	2	-	-	-	-
30	8"		6	-	-	-	-	-
31			14,141	1,990	4,084	24	7,634	145
32								
33	Retail Fixed Charge Revenue							
34	5/8"	\$ 13,935,013	\$ 5,155,074	\$ 729,280	\$ 1,762,519	\$ 10,300	\$ 6,213,747	\$ 64,093
35	3/4"	13,174	9,794	1,725	-	-	1,655	-
36	1"	40,075	22,864	3,845	1,212	-	11,033	1,121
37	1 1/2"	47,767	25,589	3,019	555	-	16,549	2,055
38	2"	78,856	33,431	1,294	-	-	44,132	-
39	3"	4,308	4,308	-	-	-	-	-
40	4"	4,629	4,234	395	-	-	-	-
41	6"	3,705	3,130	575	-	-	-	-
42	8"	2,062	2,062	-	-	-	-	-
43		\$ 14,129,589	\$ 5,260,485	\$ 740,133	\$ 1,764,287	\$ 10,300	\$ 6,287,116	\$ 67,269
44								
45	Retail Volumetric Charges							
46	Residential							
47	0-3,000		\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	-	\$ 6.55
48	3,001-20,000		\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	-	\$ 6.55
49	> 20,000		\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	-	\$ 6.55
50								
51								
52	Non-Residential							
53	0-3,000		\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	-	\$ 6.55
54	> 3,000		\$ 5.95	\$ 5.95	\$ 5.95	\$ 5.95	-	\$ 6.55
55								
56	Retail Volumetric Billing Units (							
57	Residential							
58	0-3,000		495,977,801	69,570,356	109,567,341	858,362	-	5,148,000

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

**Schedule 14
Proposed Wastewater Rates**

Proposed Wastewater Rates

Line No.		Year 5 FY 2026	Pflugerville	Pflugerville (WW only)	Pflugerville Outside City	PF Outside City (WW only)	Districts	Windermere
59	3,001-20,000		276,424,961	38,773,878	56,536,748	478,394	-	2,021,448
60	> 20,000		-	-	-	-	-	-
61			772,402,762	108,344,234	166,104,089	1,336,755	-	7,169,448
62								
63	Non-Residential							
64	0-3,000		13,101,368	1,971,925	37,456,547	-	97,349	40,404
65	> 3,000		296,877,219	16,570,432	43,187,743	-	-	24,000
66			309,978,586	18,542,357	80,644,290	-	97,349	64,404
67								
68	Retail Volumetric Revenue							
69	Residential							
70	0-3,000	\$ 4,055,764	\$ 2,951,068	\$ 413,944	\$ 651,926	\$ 5,107	\$ -	\$ 33,719
71	3,001-20,000	2,227,914	1,644,729	230,705	336,394	2,846	-	13,240
72	> 20,000	-	-	-	-	-	-	-
73		\$ 6,283,678	\$ 4,595,796	\$ 644,648	\$ 988,319	\$ 7,954	\$ -	\$ 46,960
74								
75	Non-Residential							
76	0-3,000	\$ 312,817	\$ 77,953	\$ 11,733	\$ 222,866	\$ -	\$ -	\$ 265
77	> 3,000	2,122,138	1,766,419	98,594	256,967	-	-	157
78		\$ 2,434,955	\$ 1,844,373	\$ 110,327	\$ 479,834	\$ -	\$ -	\$ 422
79								
80	Retail Volumetric Revenue	\$ 8,718,633	\$ 6,440,169	\$ 754,975	\$ 1,468,153	\$ 7,954	\$ -	\$ 47,382
81								
82	Total Retail Revenue	\$ 22,848,221	\$ 11,700,654	\$ 1,495,108	\$ 3,232,440	\$ 18,254	\$ 6,287,116	\$ 114,650
83								
84	Over/(Under) Recovery	\$ (261,302)						