

Proposed Connection Fees and Property Tax Rates Fiscal Years 2025-26 and 2026-27

CONNECTION FEES ⁽¹⁾ Alternative 1

| Improvement District | Current FY 2024-25 | | | Proposed FY 2025-26 | | | |
|---|--------------------|----------|----------|---------------------|----------|----------|----------------------|
| | Water | Sewer | Total | Water | Sewer | Total | ⁽²⁾ \$ |
| 111/222 | \$4,956 | \$8,880 | \$13,836 | \$5,985 | \$11,310 | \$17,295 | \$3,459 |
| 112/212 | \$2,391 | \$5,590 | \$7,981 | \$4,322 | \$6,932 | \$11,254 | \$3,273 |
| 112a/212a No Tax Authority (100% Connection Fee) | \$4,068 | \$10,614 | \$14,682 | \$8,683 | \$13,928 | \$22,611 | \$7,929 |
| 113/213 | \$1,368 | \$9,413 | \$10,781 | \$5,617 | \$9,153 | \$14,770 | \$3,989 |
| 125/240 | \$3,062 | \$5,506 | \$8,568 | \$4,125 | \$6,650 | \$10,775 | \$2,207 |
| 125/225 | \$3,062 | \$5,279 | \$8,341 | \$4,125 | \$6,301 | \$10,426 | \$2,085 |
| 153/253 | \$1,337 | \$2,341 | \$3,678 | \$1,537 | \$2,950 | \$4,487 | \$809 |
| 153/253 PA 30 | \$5,129 | \$5,353 | \$10,482 | \$6,257 | \$6,531 | \$12,788 | \$2,306 |
| 256 OPA | | \$7,630 | \$7,630 | | \$8,622 | \$8,622 | \$992 |
| 185/285 | \$1,656 | \$5,519 | \$7,175 | \$7,000 | \$7,350 | \$14,350 | \$7,175 |
| 188/288 | \$1,973 | \$3,385 | \$5,358 | \$6,570 | \$5,164 | \$11,734 | \$6,376 |

| Improvement District | Proposed FY 2025-26 | | | Proposed FY 2026-27 | | | |
|---|---------------------|----------|----------|---------------------|----------|----------|----------------------|
| | Water | Sewer | Total | Water | Sewer | Total | ⁽²⁾ \$ |
| 111/222 | \$5,985 | \$11,310 | \$17,295 | \$6,165 | \$11,649 | \$17,814 | \$519 |
| 112/212 | \$4,322 | \$6,932 | \$11,254 | \$4,452 | \$7,140 | \$11,592 | \$338 |
| 112a/212a No Tax Authority (100% Connection Fee) | \$8,683 | \$13,928 | \$22,611 | \$8,943 | \$14,346 | \$23,289 | \$678 |
| 113/213 | \$5,617 | \$9,153 | \$14,770 | \$5,786 | \$9,428 | \$15,214 | \$444 |
| 125/240 | \$4,125 | \$6,650 | \$10,775 | \$4,249 | \$6,850 | \$11,099 | \$324 |
| 125/225 | \$4,125 | \$6,301 | \$10,426 | \$4,249 | \$6,490 | \$10,739 | \$313 |
| 153/253 | \$1,537 | \$2,950 | \$4,487 | \$1,583 | \$3,039 | \$4,622 | \$135 |
| 153/253 PA 30 | \$6,257 | \$6,531 | \$12,788 | \$6,445 | \$6,727 | \$13,172 | \$384 |
| 256 OPA | | \$8,622 | \$8,622 | | \$8,881 | \$8,881 | \$259 |
| 185/285 | \$7,000 | \$7,350 | \$14,350 | \$7,210 | \$7,571 | \$14,781 | \$431 |
| 188/288 | \$6,570 | \$5,164 | \$11,734 | \$6,767 | \$5,319 | \$12,086 | \$352 |

PROPERTY TAX RATES ⁽⁴⁾

| Improvement District | Current | | | Proposed | | |
|----------------------|----------|----------|----------|----------|----------|----------|
| | Water | Sewer | Total | Water | Sewer | Total |
| 112/212 | \$0.0110 | \$0.0365 | \$0.0475 | \$0.0110 | \$0.0365 | \$0.0475 |
| 113/213 | \$0.0400 | \$0.0590 | \$0.0990 | \$0.0400 | \$0.0590 | \$0.0990 |
| 125/225 | \$0.0085 | \$0.0195 | \$0.0280 | \$0.0085 | \$0.0195 | \$0.0280 |
| 125/240 | \$0.0085 | \$0.0195 | \$0.0280 | \$0.0085 | \$0.0065 | \$0.0150 |
| 153/253 | \$0.0010 | \$0.0210 | \$0.0220 | \$0.0010 | \$0.0210 | \$0.0220 |
| 185/285 | \$0.0081 | \$0.0137 | \$0.0218 | \$0.0081 | \$0.0137 | \$0.0218 |
| 188/288 | \$0.0309 | \$0.0085 | \$0.0394 | \$0.0259 | \$0.0071 | \$0.0330 |

⁽¹⁾ Includes an estimated increase of \$225 million for the Santiago Dam Outlet.

⁽²⁾ ENR for June 2025 through March 2026 is estimated at 3.7%.

⁽³⁾ Estimated ENR for June 2026 through June 2027 is 3.0%.

⁽⁴⁾ Based on \$100 of land assessed value.

Tax Rate adjustments reduced to match annual debt service.

Exhibit "A"

**Proposed Connection Fees and Property Tax Rates
Fiscal Years 2025-26 and 2026-27**

CONNECTION FEES ⁽¹⁾ Alternative 2

| Improvement District | Current FY 2024-25 | | | Proposed FY 2025-26 | | | |
|---|--------------------|----------|----------|---------------------|----------|----------|----------------------|
| | Water | Sewer | Total | Water | Sewer | Total | ⁽²⁾ \$ |
| 111/222 | \$4,956 | \$8,880 | \$13,836 | \$5,985 | \$11,310 | \$17,295 | \$3,459 |
| 112/212 | \$2,391 | \$5,590 | \$7,981 | \$3,785 | \$6,071 | \$9,856 | \$1,875 |
| 112a/212a No Tax Authority (100% Connection Fee) | \$4,068 | \$10,614 | \$14,682 | \$7,442 | \$11,938 | \$19,380 | \$4,698 |
| 113/213 | \$1,368 | \$9,413 | \$10,781 | \$5,617 | \$9,153 | \$14,770 | \$3,989 |
| 125/240 | \$3,062 | \$5,506 | \$8,568 | \$4,125 | \$6,650 | \$10,775 | \$2,207 |
| 125/225 | \$3,062 | \$5,279 | \$8,341 | \$4,125 | \$6,301 | \$10,426 | \$2,085 |
| 153/253 | \$1,337 | \$2,341 | \$3,678 | \$1,424 | \$2,732 | \$4,156 | \$478 |
| 153/253 PA 30 | \$5,129 | \$5,353 | \$10,482 | \$5,796 | \$6,049 | \$11,845 | \$1,363 |
| 256 OPA | | \$7,630 | \$7,630 | | \$8,622 | \$8,622 | \$992 |
| 185/285 | \$1,656 | \$5,519 | \$7,175 | \$7,000 | \$7,350 | \$14,350 | \$7,175 |
| 188/288 | \$1,973 | \$3,385 | \$5,358 | \$6,570 | \$5,164 | \$11,734 | \$6,376 |

| Improvement District | Proposed FY 2025-26 | | | Proposed FY 2026-27 | | | |
|---|---------------------|----------|----------|---------------------|----------|----------|----------------------|
| | Water | Sewer | Total | Water | Sewer | Total | ⁽²⁾ \$ |
| 111/222 | \$5,985 | \$11,310 | \$17,295 | \$6,165 | \$11,649 | \$17,814 | \$519 |
| 112/212 | \$3,785 | \$6,071 | \$9,856 | \$4,674 | \$7,498 | \$12,172 | \$2,316 |
| 112a/212a No Tax Authority (100% Connection Fee) | \$7,442 | \$11,938 | \$19,380 | \$9,823 | \$15,758 | \$25,581 | \$6,201 |
| 113/213 | \$5,617 | \$9,153 | \$14,770 | \$5,786 | \$9,428 | \$15,214 | \$444 |
| 125/240 | \$4,125 | \$6,650 | \$10,775 | \$4,249 | \$6,850 | \$11,099 | \$324 |
| 125/225 | \$4,125 | \$6,301 | \$10,426 | \$4,249 | \$6,490 | \$10,739 | \$313 |
| 153/253 | \$1,424 | \$2,732 | \$4,156 | \$1,609 | \$3,087 | \$4,696 | \$540 |
| 153/253 PA 30 | \$5,796 | \$6,049 | \$11,845 | \$5,970 | \$6,230 | \$12,200 | \$355 |
| 256 OPA | | \$8,622 | \$8,622 | | \$8,881 | \$8,881 | \$259 |
| 185/285 | \$7,000 | \$7,350 | \$14,350 | \$7,210 | \$7,571 | \$14,781 | \$431 |
| 188/288 | \$6,570 | \$5,164 | \$11,734 | \$6,767 | \$5,319 | \$12,086 | \$352 |

PROPERTY TAX RATES ⁽⁴⁾

| Improvement District | Current | | | Proposed | | |
|----------------------|----------|----------|----------|----------|----------|----------|
| | Water | Sewer | Total | Water | Sewer | Total |
| 112/212 | \$0.0110 | \$0.0365 | \$0.0475 | \$0.0110 | \$0.0365 | \$0.0475 |
| 113/213 | \$0.0400 | \$0.0590 | \$0.0990 | \$0.0400 | \$0.0590 | \$0.0990 |
| 125/225 | \$0.0085 | \$0.0195 | \$0.0280 | \$0.0085 | \$0.0195 | \$0.0280 |
| 125/240 | \$0.0085 | \$0.0195 | \$0.0280 | \$0.0085 | \$0.0065 | \$0.0150 |
| 153/253 | \$0.0010 | \$0.0210 | \$0.0220 | \$0.0010 | \$0.0210 | \$0.0220 |
| 185/285 | \$0.0081 | \$0.0137 | \$0.0218 | \$0.0081 | \$0.0137 | \$0.0218 |
| 188/288 | \$0.0309 | \$0.0085 | \$0.0394 | \$0.0259 | \$0.0071 | \$0.0330 |

⁽¹⁾ Includes an estimated increase of \$225 million for the Santiago Dam Outlet.

⁽²⁾ ENR for June 2025 through March 2026 is estimated at 3.7%.

⁽³⁾ Estimated ENR for June 2026 through June 2027 is 3.0%.

⁽⁴⁾ Based on \$100 of land assessed value.

Tax Rate adjustments reduced to match annual debt service.