



Customer Growth and Billing Units - Water

Customer Growth

Population projections for the Agency can vary depending on the assumptions used in developing the projections. In estimating future growth patterns, projections are typically based on historical information and recent growth trends. Population projections are necessary because the projected water and wastewater volumes are directly tied to the existing number of customers and the projected growth in new customer accounts. It is important to recognize in forward-looking rate making that the system is anticipated to grow. As such, it is appropriate to assume some system growth in the coming year.

In reviewing historical growth for the Agency, the project team made assumptions as to future growth on the system, as outlined on Table 4.

Table 4: Projected Customer Count

FYE 2013	
Total Residential	5,048
Total Commercial	260
Total Irrigation	113
Total Multi-Family	34
Total Construction	12
Total Wholesale, without raw water	8
Total Wholesale, raw water purchase	2
	5,477

Billing Unit Projection

Billing units, otherwise known as water consumption, are projected by analyzing historical usage for each customer classification. Billing units are projected by establishing a "normalized" average usage per connection per month and applying that usage to the projected customer count to establish a projection of consumption for each customer class.

The project team reviewed historical water consumption data for each customer class for the prior three years and compared the average usage per connection for each year. In developing projections of future demands, WRM attempts to "normalize" the data. Ideally, projections should be made for "normal" operating conditions. The projected water consumption for FYE 2013 is presented below:

Table 5: Projected Water Consumption (Thousand Gallons)

2013	
Total Residential	794,887,329
Total Commercial	99,683,570
Total Irrigation	75,147,560
Total Multi-Family	29,795,870
Total Construction	30,172,950
Total Wholesale, without raw water	586,130,000
Total Wholesale, raw water purchase	141,476,000
	1,757,293,279



Water Rate Design

By comparing the Agency's projected revenue recovery at currently effective rates to the revenue requirements for wholesale customers, WRM determined that the Agency is projected to under-recover from wholesale customers by 31%, as outlined on Table 6.

Table 6: Summary of Wholesale Revenue Recovery at Current Rates

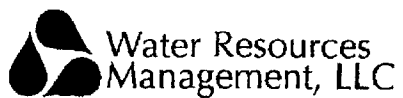
	Cost of Service	Projected Revenues at Current Rates	Projected Over/(Under)	Percent Over/(under) Recovery
Total Wholesale	\$ 3,340,366	\$ 2,549,898	\$ (790,468)	31%

Minimum Bill

In order to achieve full cost recovery from wholesale water customers, a 31% increase to both the minimum charge and the volumetric charge for the Agency's wholesale customers is necessary. Table 7 outlines the recommended minimum bill for each wholesale customer.

Table 7: Recommended Minimum Bill

Minimum Bill	Current	FYE 2013
CRYSTAL MOUNTAIN HOA, INC.	\$ 655.00	\$ 858.05
DEER CREEK RANCH WATER CO., LLC	\$ 2,500.00	\$ 3,275.00
DRIPPING SPRINGS WSC	\$ 4,548.00	\$ 5,957.88
EANES ISD	\$ 175.00	\$ 229.25
HAYS COUNTY WCID #1	\$ 7,450.00	\$ 9,759.50
REUNION RANCH WCID	\$ 3,190.00	\$ 4,178.90
SENNA HILLS MUD #1	\$ 3,730.00	\$ 4,886.30
BARTON CREEK WEST WSC	\$ 2,167.00	\$ 2,838.77
HAYS COUNTY WCID #2	\$ 6,515.00	\$ 8,534.65
CITY OF DRIPPING SPRINGS	\$ 7,000.00	\$ 9,170.00
LAZY NINE MUD #1A	\$ 10,200.00	\$ 13,362.00
TRAVIS COUNTY MUD #12	\$ 9,430.00	\$ 12,353.30



Volumetric Rate

Table 8 below outlines the required volumetric rates for the Agency's wholesale water customers to meet full cost recovery.

Table 8: Recommended Volumetric Rate

Volumetric Rate	Current	FYE 2013
Customers With own Raw Water	\$ 2.40	\$ 3.14
Customers Using PUA Raw Water	\$ 2.86	\$ 3.75

Section 3.0 Wastewater - Methodology and Findings

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Customer Growth and Billing Units - Wastewater

Customer Growth

Current retail wastewater connections on the system as of August 2012 were 2,717 LUEs. The project team projected an annual average of 2,792 retail wastewater LUEs for FYE 2013. The Agency also has one wholesale wastewater connection.

Billing Unit Projection

Billing unit determination for the wastewater utility was determined by reviewing the historical water usage for the FYE 2011 and FYE 2012 through March 2012. Each year had a similar average usage per connection, so the entire period was considered in formulating an accurate projection of future use. In developing projections of future demands, WRM attempts to "normalize" the data. Ideally, projections should be made for "normal" operating conditions. The projected wastewater usage for FYE 2013 is illustrated on Table 9.

Table 9: Projected Wastewater Usage (Gallons)

Estimated Flows, by Customer Class	FYE 2013
Residential	153,199,376
Commercial	74,059,971
Wholesale	19,178,400
Multi-Family	25,986,750
	272,424,498

Removal of Retail Only Costs

Similar to the analysis for the water utility, the project team had to recognize that certain costs are solely associated with providing services to retail customers. Retail only costs were isolated and removed from the analysis. Retail only *costs that were identified* are:

- **Repairs and Maintenance Costs** – The Agency has a contract service provider who operates and maintains the Agency's facilities. The Agency is billed a base-fee for general operational services. The Agency is also billed an additional fee for services for repairs and maintenance of facilities that are above and beyond the Agency's general contract services. The Agency is billed based on time, equipment, and materials for the actual services provided. Repairs and maintenance services include anything from repairing a motor at a lift station to repairing a leak on a collection line. Given the limited sample of work-orders available to quantify the fees associated with repairs and maintenance to regional facilities (that serve all of the Agency's



customers) versus non-regional facilities (such as small collection line maintenance), the entirety of these costs have been removed as a "retail only" cost.⁶

- **Commercial Pre Treatment Program** – Costs associated with management of the Agency's pre-treatment program for commercial customers was removed, as this cost is associated with the Agency's commercial retail customers and not the Agency's wholesale customer.
- **Debt Service for Non-Regional Facilities** – The Agency has an installment payment liability with the LCRA as well as Agency issued bonds for which annual debt service must be paid. The Agency's assets were closely examined to determine facilities that were regional in nature (that serves both retail and wholesale customers) and those facilities that were non-regional in nature (that service retail only customers). The debt obligation attributable to retail-only customers (such as internal facilities in subdivisions) was removed from the analysis.

Cost Allocation

After retail only costs have been removed from the analysis, system-wide costs are then allocated to each classification of customer based upon the projected flows of that customer class. The results of this analysis are presented on Table 10.

Table 10: Summary of Cost Allocations

Customer Cost Allocation - Total Revenue Requirement	FYE 2013
Residential Customer Cost Allocation	\$ 1,596,625
Commercial Customer Cost Allocation	1,276,092
Wholesale Customer Cost Allocation	100,518
	\$ 2,973,235

⁶ It must be noted that in future years, when adequate data is available, the Agency may re-evaluate this line item and determine that a portion of the costs should also be recovered from wholesale customers.



Wastewater Rate Design

By comparing the Agency's projected revenue recovery at currently effective rates to the revenue requirements for wholesale customers, WRM determined that the Agency is projected to under-recover from wholesale customers by 18%, as outlined on Table 11.

Table 11: Summary of Wholesale Wastewater Revenue Recovery at Current Rates

	Cost of Service	Projected Revenues at Current Rates	Projected Over/(Under)	Percent Over/(Under)
Total Wholesale	\$ 100,518	\$ 82,741	(\$ 17,777)	-18%

Minimum Bill

WRM has not recommended a change to the Agency's wholesale wastewater customer's minimum bill.

Volumetric Rate

Table 12 below outlines the required volumetric rates for the Agency's wholesale wastewater customer to meet full cost recovery.

Table 12: Recommended Wholesale Wastewater Rates

	Current	FYE 2013
Minimum Bill	\$ 2,500	\$ 2,500
Volumetric Rate	\$ 2.75	\$ 3.68

Section 4.0 Schedules

Schedule 1 – FYE 2013 Amended Budget

Schedule 2 – FYE 2013 Revenue Requirement

Schedule 3 – Water / Wastewater Split

*Schedule 4 – Base-Extra Capacity Cost
Functionalization*

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
Ordinary Income/Expense				
Income				
(1) Water Department - Revenue				
14100 - Retail Revenues - Water				
14101 - Minimum Bill Revenues (W)	1,496,573	1,589,365	3,085,937	Determined by Rate Study
14102 - Volumetric Revenues (W)	2,766,734	2,845,509	5,612,242	Determined by Rate Study
14103 - Application Fee (W)	31,515	31,515	63,030	Annualized FYE2012 for 12 Months Operations
14104 - Tap Fees (W)	291,225	291,225	582,450	Annualized FYE2012 for 12 Months Operations
14105 - Late Fee (W)	97,100	97,100	194,199	Annualized FYE2012 for 12 Months Operations
14106 - Return Check Fee (W)	305	305	609	Annualized FYE2012 for 12 Months Operations
14107 - Inspection Fee (W)	300	300	600	Annualized FYE2012 for 12 Months Operations
14108 - Inquiry Fee	2,385	2,385	4,770	Annualized FYE2012 for 12 Months Operations
Total 14100 - Retail Revenues - Water	4,686,135	4,857,703	9,543,838	
14110 - Wholesale Revenues - (WSW)				
14111 - Minimum Bill Revenues (WSW)	372,582	470,596	877,475	Determined by Rate Study, Implementation on January 1, 2013
14112 - Volumetric Revenues (WSW)	1,068,623	1,060,232	2,251,137	Determined by Rate Study, Implementation on January 1, 2013
Total 14110 - Wholesale Revenues - (WSW)	1,441,205	1,530,828	3,128,612	
14120 - Other Revenues (W)				
14121 - LUE Reservation Fees (W)	16,800	16,800	33,500	Annualized FYE2012 for 12 Months Operations
14122 - Irrigation Customer Sales (W)	499,958	84,760	584,718	Determined by Rate Study, Implementation on January 1, 2013
14123 - Meter Set Fee (W)	54,261	54,261	108,522	Annualized FYE2012 for 12 Months Operations
14124 - Connection Fees	300	300	600	Annualized FYE2012 for 12 Months Operations
14125 - Billing Services (W)	3,225	3,225	6,450	Annualized FYE2012 for 12 Months Operations
14126 - Drainage Fees	(1,545)	1,545	0	Removed from Future Revenues
Total 14120 - Other Revenues (W)	572,999	160,891	733,890	
Total (1) Water Department - Revenue	6,700,338	6,549,422	13,406,339	
(2) Wastewater Department - Rev				
14200 - Retail & Wholesale Revenues (WW)				

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
14201 - Minimum Bill/Volumetric Rev (WW)	1,128,707	1,928,409	2,858,581	Determined by Rate Study
14203 - Application Fee (WW)	0	0	0	0 Annualized FYE2012 for 12 Months Operations
14204 - Tap Fee (WW)	97,950	97,950	195,900	Annualized FYE2012 for 12 Months Operations
14205 - Late Fees (WW)	0	0	0	0 Annualized FYE2012 for 12 Months Operations
14206 - Return Check Fee (WW)	0	0	0	0 Annualized FYE2012 for 12 Months Operations
14207 - Inspection Fee (WW)	0	0	0	0 Annualized FYE2012 for 12 Months Operations
Total 14200 - Retail & Wholesale Revenues (WW)	1,226,657	2,026,359	3,054,481	
14220 - Other Revenues (WW)				
14221 - Grinder Pump Surcharge (WW)	5,625	5,625	11,250	Annualized FYE2012 for 12 Months Operations
14222 - Billing Services (WW)	5,363	5,363	10,725	Annualized FYE2012 for 12 Months Operations
Total 14220 - Other Revenues (WW)	10,988	10,988	21,975	
Total (2) Wastewater Department - Rev	1,237,644	2,037,347	3,076,456	
(3) Shared Department - Revenue				
14300 - Shared Department				
14301 - Inspection Fees & Plan Review				
14302 - Legal Review Fees				
14303 - Vehicle Lease				
14304 - Interest Earned on Checking	0	0	0	0 Annualized FYE2012 for 12 Months Operations
Total 14300 - Shared Department	377	377	753	Annualized FYE2012 for 12 Months Operations
Total (3) Shared Department - Revenue	377	377	753	
Total Income Expense	7,938,359	8,587,145	16,483,548	
(1) Water Department - Expense				
16100 - LCRA Raw Water Reservation Fees				
16101 - LCRA - Raw Water Used (W)	413,928	254,936	668,864	Variable cost analysis
16102 - LCRA - Raw Water Reservation(W)	209,230	174,270	383,500	Variable cost analysis
Total 16100 - LCRA Raw Water Reservation Fees	623,158	429,206	1,052,364	
16110 - Contract Operations - Water				
16111 - Base Fee for Services (W)	516,712	364,598	881,310	Base fee for services.

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
16112 · Maintenance & Repairs (W)	252,000	276,000	528,000	Estimated at \$60,000 per month at 65%, plus \$60,000 preventative maintenance
16113 · Customer Service (W)	181,050	116,739	297,789	
16114 · Engineering/ Const Fees (W)	0	0	0	Included in special projects below
Total 16110 · Contract Operations - Water	949,762	757,337	1,707,099	
16120 · Material & Supplies (W)	0	10,000	10,000	
16130 · Chemicals (W)	95,987	124,163	220,150	Per DGR analysis
16140 · Transportation (W)	0	0	0	Included below
16150 · Outside Services (W)	0	13,900	13,900	Includes Carpro contract, janitorial services for the plant, plus other misc services
16160 · Utilities - Electric (W)	682,389	727,611	1,410,000	Per DGR analysis
16170 · Utilities - Telephone (W)	8,737	6,241	14,978	Annualized FYE2012 for 12 Months Operations
16180 · Environmental Regulatory Fee(W)	0	10,000	10,000	
16190 · Other Expenses (W)	0	250,000	250,000	
Total (1) Water Department - Expense	2,360,034	2,328,457	4,688,491	
(2) Wastewater Department - Exp				
16200 · Contract Operations-Wastewater				
16201 · Base Fee for Services (WW)	110,152	83,306	193,458	Base fee for services.
16202 · Maintenance & Repairs (WW)				Estimated at \$60,000 per month at 35%, plus \$40,000 preventative maintenance
16203 · Customer Services (WW)	168,000	124,000	292,000	
16204 · Engineering/ Const Fees (WW)	65,923	19,810	85,733	Included in special projects below
Total 16200 · Contract Operations-Wastewater	344,075	227,117	571,192	
16210 · Materials & Supplies (WW)	0	10,000	10,000	
16220 · Chemicals (WW)	25,988	41,012	67,000	Per DGR analysis
16230 · Sludge Disposal (WW)	175,000	155,000	330,000	Per DGR analysis
16240 · Utilities - Electric (WW)	128,381	241,619	370,000	Per DGR analysis
16250 · Utilities - Telephone (WW)	3,609	2,578	6,187	Annualized FYE2012 for 12 Months Operations
16260 · Environmental Regulatory Fe(WW)	0	10,000	10,000	

Exhibit B

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
Special Programs				
16270 • Other Expense (WW)	0	333,418	333,418	Pre Treatment and I&I Programs, \$183,418; Preventative Maintenance (water and wastewater) \$150,000
16280 • Utilities - Gas (WW)	232	29,000	29,000	Includes Siemens contract plus other misc expenses.
Total (2) Wastewater Department - Exp	677,286	1,049,909	1,727,195	Annualized FYE2012 for 12 Months Operations
(3) Shared Department - Expense				
16300 • Professional Services				
General Operating				
16311 • General Counsel - Operating	382,304	(22,304)	360,000	Per General Counsel Detail
16312 • Engineering - Operating	143,975	(79,975)	64,000	Six Months Estimated Billing
16313 • General Manager - Operating	123,889	11,111	135,000	Six Months estimated billing
16314 • Bookkeeping - Operating	32,098	5,402	37,500	Six Months Estimated Billing
16315 • Financial Manager - Operating	35,279	24,721	60,000	Six Months Estimated Billing
Auditor		45,000		Per consultant estimate
16316 • General Counsel - Legislative	11,665	(11,665)	0	Removed, included in Transitional Support Services
Total General Operating	729,208	(27,708)	656,500	
Special Contract Services				
16321 • General Counsel - Special Contr	0	0	0	Included in operating and transitional expenses
16322 • Rate Study - Special Contract	50,000	0	50,000	Per consultant estimate
16323 • Inspections/Plan Review-Special				
16324 • Other Engineering Analyses-Spec	0	50,000	50,000	Annualized FYE2012 costs, estimated only 25% would be PUA funded. Balance to be funded by applicants
Total Special Contract Services	50,000	487,000	537,000	Per Engineering Detail
Transitional Support Services				
16301 • General Counsel - Transitional	394,853	(187,853)	207,000	Per General Counsel Detail
16302 • Engineering - Transitional				
630201 • Task 22 - SER Activities	58,761	13,239	72,000	Estimated 12 SERs left from LCRA at \$6000 per SER

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
16302 - Engineering - Transitional - Other	255,640	(235,640)	20,000	Estimated 2 months, duplicative billing
Total 16302 - Engineering - Transitional	314,401	(222,401)	92,000	
16303 - General Manager - Transitional	98,629	(44,629)	54,000	Estimated 2 months of billing, duplicative for transitional period.
16304 - Bookkeeping - Transitional	7,442	5,058	12,500	Estimated 2 months of billing, duplicative for transitional period.
16305 - Financial Manager - Transitional Auditor	9,179	5,821	15,000	Estimated 2 months of billing, duplicative for transitional period.
16306 - Misc - Transitional	1,176	5,000	5,000	Per consultant estimate
Total Transitional Support Services	825,680	(439,004)	386,676	
Total 16300 - Professional Services	1,604,888	20,288	1,580,176	
Personnel Expenses				
Salaries				
FICA and Benefits	300,399		300,399	Per Salary Work Paper
Total Personnel Services	90,120		90,120	Estimated at 30% of Salaries
16331 - Inventory Purchases Not Funded	0	390,519	390,519	
Memberships and Dues	0			
Vehicle Supplies and fuel	0			
16332 - Leak Detection Program	0			
16333 - SCADA Control System Maintenance	0	35,000	35,000	
16334 - Mapping/GIS Program	4,718	50,000	50,000	
16335 - Tools & Shop Supplies	0	(4,718)	0	Included in Other Engineering Services
16336 - Computer Maintenance & Repair	10,000	20,000	20,000	
16337 - Furniture	0	3,600	3,600	Photocopier, misc computer repairs
16338 - Janitor/Contract Labor	0			Included in Office Lease
16339 - Office Data & Supplies	559	20,000	20,559	Computer licenses and software
16341 - Utilities - Office & Outside Fa	1,645	1,175	2,820	Annualized FYE2012 for 12 months.
16342 - Conservation Education & Enforc	0	20,000	20,000	
16343 - Insurance - General	62,766	44,833	107,599	
16344 - Bank Charges	1,051	751	1,802	

West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	Notes
16345 · Misc. Operating Expense	8,232	14,112	22,344	
16346 · Developer Reimburse Int	15,438	(15,438)	0	Developer Reimbursements to be funded separately through customer surcharges
16347 · Lease Expense	19,447	39,398	58,844	Annualized FYE2012 for 12 months.
Total (3) Shared Department - Expense	1,728,744	757,020	2,440,764	
16560 · Miscellaneous Expense	62	99,938	100,000	
17110 · Capital Outlay	382,238	(174,738)	207,500	Per Cash-Capital Outlay Detail
Total Expense*	5,148,363	4,060,586	9,163,950	

Reserve Fund and Capital Fund Contribution In-Lieu of Debt Service

\$ 7,040,592

Net Income

\$ 279,006

Pro Forma Operating Expenses

*FYE2013 Actual Budget Includes the following non-recurring expenses:

Transitional Operating Costs

Cash-capital outlay

\$ 9,110,790

\$ 386,676

57,500

\$ 444,176

Exhibit B

West Travis County Public Utility Agency
 FYE2013 Budget Planning

Schedule 2
 FYE2013 Revenue Requirement

	FYE 2013 Proposed Budget	Adjustment	FYE 2013 Revenue Requirement	Notes
(1) Water Department - Expense				
16100 - LCRA Raw Water Reservation Fees				
16101 - LCRA - Raw Water Used (W)	668,864	(45,458)	623,406	Excludes irrigation raw water
16102 - LCRA - Raw Water Reservation (W)	383,500	(11,246)	372,254	Excludes irrigation raw water
Total 16100 - LCRA Raw Water Reservation Fees	1,052,364	(56,704)	995,660	
16110 - Contract Operations - Water				
16111 - Base Fee for Services (W)	881,310	(5,886)	875,424	Excludes irrigation raw water pump and line maintenance
16112 - Maintenance & Repairs (W)	528,000		528,000	
16113 - Customer Service (W)	297,789		297,789	
16114 - Engineering/ Const Fees (W)	0		0	
Total 16110 - Contract Operations - Water	1,707,099	(5,886)	1,701,213	
16120 - Material & Supplies (W)	10,000		10,000	
16130 - Chemicals (W)	220,150		220,150	
16140 - Transportation (W)	0		0	
16150 - Outside Services (W)	13,900		13,900	
16160 - Utilities - Electric (W)	1,410,000	(24,524)	1,385,476	Excludes Cost of Pumping Raw Water for Irrigation Customers
16170 - Utilities - Telephone (W)	14,978		14,978	
16180 - Environmental Regulatory Fee (W)	10,000		10,000	
16190 - Other Expenses (W)	250,000		250,000	
Total (1) Water Department - Expense	4,688,491	(87,113)	4,601,378	
(2) Wastewater Department - Exp				
16200 - Contract Operations-Wastewater				
16201 - Base Fee for Services (WW)	193,458		193,458	
16202 - Maintenance & Repairs (WW)	292,000	(54,295)	237,705	Excludes effluent line maintenance costs, and effluent pump maintenance costs
16203 - Customer Services (WW)	85,733		85,733	
16204 - Engineering/ Const Fees (WW)	0		0	
Total 16200 - Contract Operations-Wastewater	571,192	(54,295)	516,897	
16210 - Materials & Supplies (WW)	10,000		10,000	
16220 - Chemicals (WW)	67,000		67,000	
16230 - Sludge Disposal (WW)	330,000		330,000	
16240 - Utilities - Electric (WW)	370,000	(67,869)	302,131	Excludes effluent pump electricity for effluent irrigation water
16250 - Utilities - Telephone (WW)	6,187		6,187	
16260 - Environmental Regulatory Fee (WW)	10,000		10,000	
Pre-Treatment Program	333,418		333,418	
16270 - Other Expense (WW)	29,000		29,000	
16280 - Utilities - Gas (WW)	398		398	
Total (2) Wastewater Department - Exp	1,727,195	(122,164)	1,605,031	
(3) Shared Department - Expense				
16300 - Professional Services				
General Operating				
16311 - General Counsel - Operating	360,000	(130,000)	230,000	Adjusted to reflect normal operating year
16312 - Engineering - Operating	64,000	36,000	100,000	Adjusted to reflect normal operating year
16313 - General Manager - Operating	135,000	(135,000)	0	Removed from analysis
16314 - Bookkeeping - Operating	37,500	(37,500)	0	Removed from analysis
16315 - Financial Manager - Operating	60,000	(60,000)	0	Removed from analysis
16316 - General Counsel - Legislative	0	0	0	Removed from analysis
Total General Operating	656,500	(326,500)	330,000	
Special Contract Services				
16321 - General Counsel - Special Contr	0		0	
16322 - Rate Study - Special Contract	50,000		50,000	
16323 - Inspections/Plan Review-Special	50,000		50,000	
16324 - Other Engineering Analyses-Spec	437,000		437,000	
Total Special Contract Services	537,000	0	537,000	
Transitional Support Services				
16301 - General Counsel - Transitional	207,000	(207,000)	0	Removed from Analysis
16302 - Engineering - Transitional		0		
630201 - Task 22 - SER Activities	72,000	(72,000)	0	Removed from Analysis

Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 2
FY2013 Revenue Requirement

	FYE 2013 Proposed Budget	Adjustment	FYE 2013 Revenue Requirement	Notes
16302 - Engineering - Transitional - Other	20,000	(20,000)	0	Removed from Analysis
Total 16302 - Engineering - Transitional	92,000	(92,000)	0	
16303 - General Manager - Transitional	54,000	(54,000)	0	Removed from Analysis
16304 - Bookkeeping - Transitional	12,500	(12,500)	0	Removed from Analysis
16305 - Financial Manager - Transitional	15,000	(15,000)	0	Removed from Analysis
Auditor	5,000	(5,000)	0	Removed from Analysis
16306 - Misc - Transitional	1,176	(1,176)	0	Removed from Analysis
Total Transitional Support Services	386,676	(386,676)	0	
Total 16300 - Professional Services	1,580,176	(713,176)	867,000	
Personnel Expenses				
Salaries	300,399	236,233	536,632	Adjusted for full-year operational salaries
Benefits	90,120	(19,250)	70,870	Adjusted for full-year operational salaries
Total - Personnel Services	390,519	216,983	607,502	
16331 - Inventory Purchases Not Funded	100,000		100,000	
Training	17,500		17,500	
Vehicles and Supplies	0		0	
16332 - Leak Detection Program	35,000		35,000	
16333 - SCADA Control System Maintenance	50,000		50,000	
16334 - Mapping/GIS Program	0		0	
16335 - Tools & Shop Supplies	20,000		20,000	
16336 - Computer Maintenance & Repair	13,600		13,600	
16337 - Furniture	0		0	
16338 - Janitor/Contract Labor	0		0	
16339 - Office Data & Supplies	20,559		20,559	
16341 - Utilities - Office & Outside Fa	2,820		2,820	
16342 - Conservation Education & Enforc	20,000		20,000	
16343 - Insurance - General	107,599		107,599	
16344 - Bank Charges	1,802		1,802	
16345 - Misc. Operating Expense	22,344		22,344	
16346 - Developer Reimburse Int	0		0	
16347 - Lease Expense	58,844		58,844	
Total (3) Shared Department - Expense	2,440,764	(496,193)	1,944,570	
16560 - Miscellaneous Expense	100,000		100,000	
17110 - Capital Outlay	207,500		207,500	
Total O&M Expense	9,163,950	(705,470)	8,458,479	
In-Lieu of Debt Service (Operating Funded - Wastewater, Total System)		1,514,715	1,514,715	Excludes Debt service for effluent projects
In-Lieu of Debt Service (Operating Funded - Water, Total System)		3,929,917	3,929,917	
In-Lieu of Debt Service (Operating Funded - Water, Retail Only)		1,595,960	1,595,960	
Total Expenses	9,163,950		15,499,072	
TRUE	9,163,950			
Ordinary Income/Expense				
Revenue Off-Set				
(1) Water Department - Revenue				
14100 - Retail Revenues - Water				
14101 - Minimum Bill Revenues (W)				Removed from Analysis
14102 - Volumetric Revenues (W)				Removed from Analysis
14103 - Application Fee (W)	63,030		63,030	
14104 - Tap Fees (W)	582,450		582,450	
14105 - Late Fee (W)	194,199		194,199	
14106 - Return Check Fee (W)	609		609	
14107 - Inspection Fee (W)	600		600	
14108 - Inquiry Fee	4,770		4,770	
Total 14100 - Retail Revenues - Water	845,558	0	845,558	
14110 - Wholesale Revenues - (WSW)				
14111 - Minimum Bill Revenues (WSW)				Removed from Analysis
14112 - Volumetric Revenues (WSW)				Removed from Analysis
Total 14110 - Wholesale Revenues - (WSW)	0	0	0	
14120 - Other Revenues (W)				
14121 - LUE Reservation Fees (W)	33,600	(33,600)	0	Removed from Analysis

Exhibit B

West Travis County Public Utility Agency
 FYE2013 Budget Planning

Schedule 2
 FY2013 Revenue Requirement

	FYE 2013 Proposed Budget	Adjustment	FYE 2013 Revenue Requirement	Notes
14122 - Irrigation Customer Sales (W)				Removed from Analysis
14123 - Meter Set Fee (W)	108,522		108,522	
14124 - Connection Fees	600		600	
14125 - Billing Services (W)	6,450		6,450	
14126 - Drainage Fees	0		0	
Total 14120 - Other Revenues (W)	149,172	(33,600)	115,572	
Total (1) Water Department - Revenue	994,830	(33,600)	961,230	
(2) Wastewater Department - Rev				
14200 - Retail & Wholesale Revenues (WW)				
14201 - Minimum Bill/Volumetric Rev (WW)				Removed from Analysis
14203 - Application Fee (WW)	0		0	
14204 - Tap Fee (WW)	195,900		195,900	
14205 - Late Fees (WW)	0		0	
14206 - Return Check Fee (WW)	0		0	
14207 - Inspection Fee (WW)	0		0	
Total 14200 - Retail & Wholesale Revenues (WW)	195,900	0	195,900	
14220 - Other Revenues (WW)				
14221 - Grinder Pump Surcharge (WW)	11,250		11,250	
14222 - Billing Services (WW)	10,725		10,725	
Total 14220 - Other Revenues (WW)	21,975	0	21,975	
Total (2) Wastewater Department - Rev	217,875	0	217,875	
(3) Shared Department - Revenue				
14300 - Shared Department				
14301 - Inspection Fees & Plan Review	0		0	
14302 - Legal Review Fees	0		0	
14303 - Vehicle Lease	0		0	
14304 - Interest Earned on Checking	753		753	
Total 14300 - Shared Department	753	0	753	
Total (3) Shared Department - Revenue	753	0	753	
Total Revenue Off-Sets	1,213,458	(33,600)	1,179,858	
Total Revenue Requirement			14,319,214	

Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 3
Water/Wastewater Split

	FY2013 Accounting Requirement	Water	Wastewater	Water/Water Revenue Requirement	Wastewater Revenue Requirement	Notes
(1) Water Department - Expense						
16100 - LCRA Raw Water Reservation Fees						
16101 - LCRA - Raw Water Used (W)	623,406	100%		623,406	-	
16102 - LCRA - Raw Water Reservation (W)	372,254	100%		372,254	-	
Total 16100 - LCRA Raw Water Reservation Fees	995,660			995,660	-	
16110 - Contract Operations - Water						
16111 - Base Fee for Services (W)	875,424	100%		875,424	-	
16112 - Maintenance & Repairs (W)	528,000	100%		528,000	-	
16113 - Customer Service (W)	297,789	100%		297,789	-	
16114 - Engineering/ Consult Fees (W)	-	100%		-	-	
Total 16110 - Contract Operations - Water	1,701,213			1,701,213	-	
16120 - Material & Supplies (W)	10,000	100%		10,000	-	
16130 - Chemicals (W)	220,150	100%		220,150	-	
16140 - Transportation (W)	-	100%		-	-	
16150 - Outside Services (W)	13,900	100%		13,900	-	
16160 - Utilities - Electric (W)	1,285,476	100%		1,285,476	-	
16170 - Utilities - Telephone (W)	14,978	100%		14,978	-	
16180 - Environmental Regulatory Fee(W)	10,000	100%		10,000	-	
16190 - Other Expenses (W)	250,000	100%		250,000	-	
Total (1) Water Department - Expense	4,601,378			4,601,378	-	
(2) Wastewater Department - Exp						
16200 - Contract Operations-Wastewater						
16201 - Base Fee for Services (WW)	193,458	100%	-	-	193,458	
16202 - Maintenance & Repairs (WW)	237,705	100%	-	-	237,705	
16203 - Customer Service (WW)	85,733	100%	-	-	85,733	
16204 - Engineering/ Consult Fees (WW)	-	100%	-	-	-	
Total 16200 - Contract Operations-Wastewater	516,897	100%	-	-	516,897	
16210 - Materials & Supplies (WW)	10,000	100%	-	-	10,000	
16220 - Chemicals (WW)	67,000	100%	-	-	67,000	
16230 - Sludge Disposal (WW)	330,000	100%	-	-	330,000	
16240 - Utilities - Electric (WW)	302,131	100%	-	-	302,131	
16250 - Utilities - Telephone (WW)	6,187	100%	-	-	6,187	
16260 - Environmental Regulatory Fee(WW)	10,000	100%	-	-	10,000	
Special Programs	333,418	30%	70%	100,000	233,418	
16270 - Other Expense (WW)	29,000	100%	-	-	29,000	
16280 - Utilities - Gas (WW)	358	100%	-	-	358	
Total (2) Wastewater Department - Exp	1,605,031			100,000	1,505,031	
(3) Shared Department - Expense						
16300 - Professional Services						
General Operating						
16311 - General Counsel - Operating	230,000	90%	10%	207,000	23,000	Per consultant estimate of time
16312 - Engineering - Operating	100,000	90%	10%	90,000	10,000	Per consultant estimate of time
16313 - General Manager - Operating	-	90%	10%	-	-	Per consultant estimate of time
16314 - Bookkeeping - Operating	-	90%	10%	-	-	Per consultant estimate of time
16315 - Financial Manager - Operating	-	90%	10%	-	-	Per consultant estimate of time
16316 - General Counsel - Legislative	-	90%	10%	-	-	Per consultant estimate of time
Total General Operating	330,000			207,000	53,000	
Special Contract Services						
16321 - General Counsel - Special Cases	-	90%	10%	-	-	Per consultant estimate of time
16322 - Rate Study - Special Contract	50,000	90%	10%	45,000	5,000	Per consultant estimate of time
16323 - Inspections/Plan Review-Special	50,000	90%	10%	45,000	5,000	Per consultant estimate of time
16324 - Other Engineering Analyst-Spec	437,000	94%	6%	410,044	26,956	Based on scheduled projects
Total Special Contract Services	537,000			500,044	36,956	
Transitional Support Services						
16301 - General Counsel - Transitional	-	71%	29%	-	-	Composite
16302 - Engineering - Transitional	-	71%	29%	-	-	Composite
16303 - Task 22 - SER Activities	-	71%	29%	-	-	Composite
16304 - Engineering - Transitional - Other	-	71%	29%	-	-	Composite
Total 16302 - Engineering - Transitional	-			-	-	
16303 - General Manager - Transitional	-	71%	29%	-	-	Composite
16304 - Bookkeeping - Transitional	-	71%	29%	-	-	Composite
16305 - Financial Manager - Transitional	-	71%	29%	-	-	Composite
16306 - Misc - Transitional	-	71%	29%	-	-	Composite
Total Transitional Support Services	-			-	-	
Total 16300 - Professional Services	867,000			707,044	69,956	
Personnel Expenses						
Salaries	536,632	82%	18%	439,542	99,090	Based on composite of salaries
Benefits	70,870	82%	18%	57,784	13,086	Based on composite of salaries
Total: Personnel Services	607,502			497,326	112,176	
16331 - Inventory Purchases Not Funded	100,000	100%	-	-	-	Misc
Training	17,500	82%	18%	14,269	3,231	Based on composite of salaries
Vehicles	-	82%	18%	-	-	Based on composite of salaries
16332 - Leak Detection Program	35,000	100%	-	35,000	-	
16333 - SCADA Control System Maintenance	50,000	100%	-	50,000	-	
16334 - Mapping/GIS Program	-	71%	29%	-	-	Composite
16335 - Tools & Shop Supplies	20,000	82%	18%	16,367	3,633	Based on composite of salaries
16336 - Computer Maintenance & Repairs	15,600	82%	18%	12,888	2,712	Based on composite of salaries
16337 - Furniture	-	82%	18%	-	-	Based on composite of salaries
16338 - Janitor/Contract Labor	-	82%	18%	-	-	Based on composite of salaries
16339 - Office Data & Supplies	20,559	82%	18%	16,762	3,796	Based on composite of salaries
16340 - Utilities - Office & Outside Fa	2,820	82%	18%	2,299	521	Based on composite of salaries

Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 3

Water/Wastewater Split

	FY2013 Revenue Requirement	Water %	Wastewater %	FY2013 Revenue Requirement	Water %	Notes
16342 - Conservation Education & Enforce	20,000	100%		20,000	-	
16343 - Insurance - General	107,959	75%	25%	60,498	27,101	Original Cost Allocation
16344 - Bank Charges	1,802	71%	29%	1,285	518	Composite
16345 - Misc. Operating Expenses	22,344	71%	29%	15,927	6,417	Composite
16346 - Developer Reimburse Int	-	100%		-	-	
16347 - Lease Expenses	38,544	82%	18%	47,979	10,266	Based on composite of rates
Total (3) Shared Department - Expense	1,944,370			1,703,784	240,787	
16560 - Miscellaneous Expense	100,000	71%	29%	71,279	28,721	Composite
17110 - Capital Outlay	207,300	68%	32%	140,986	66,314	Based on composite of actual projects
Total O&M Expense	8,438,679			6,517,426	1,841,853	
In-Lieu of Debt Service (Operating Funded - Wastewater, Total System)	1,514,715		100%	-	1,514,715	Based on original cost of assets purchased
In-Lieu of Debt Service (Operating Funded - Water, Total System)	3,929,917	100%		3,929,917	-	Based on original cost of assets purchased
In-Lieu of Debt Service (Operating Funded - Water, Retail Only)	1,555,960	100%		1,555,960	-	Based on original cost of assets purchased
Total Expenses	15,499,072			12,143,303	3,355,768	
Ordinary Income/Expense	TRUE			TRUE		
Revenue Off-Set						
(1) Water Department - Revenue						
14100 - Retail Revenues - Water						
14101 - Minimum Bill Revenues (W)	-	100%		-	-	
14102 - Volumetric Revenues (W)	-	100%		-	-	
14103 - Application Fee (W)	63,030	78%	22%	49,383	13,647	Expense Composite
14104 - Tap Fee (W)	582,450	100%		582,450	-	
14106 - Late Fee (W)	194,199	78%	22%	152,152	42,047	Expense Composite
14106 - Return Check Fee (W)	609	78%	22%	477	132	Expense Composite
14107 - Inspection Fee (W)	600	78%	22%	470	130	Expense Composite
14108 - Inaugury Fee	4,270	78%	22%	3,337	1,033	Expense Composite
Total 14100 - Retail Revenues - Water	845,658			786,670	56,988	
14110 - Wholesale Revenues - (WSW)						
14111 - Minimum Bill Revenues (WSW)	-	100%		-	-	
14112 - Volumetric Revenues (WSW)	-	100%		-	-	
Total 14110 - Wholesale Revenues - (WSW)	-	100%		-	-	
14120 - Other Revenues (W)						
14121 - LUB Reservation Fees (W)	-	100%		-	-	
14122 - Irrigation Customer Sales (W)	-	100%		-	-	
14123 - Meter Set Fee (W)	108,522	78%	22%	85,025	23,497	Expense Composite
14124 - Connection Fees	600	78%	22%	470	130	Expense Composite
14125 - Billing Services (W)	6,450	100%		6,450	-	
14126 - Drainage Fees	-	100%		-	-	
Total 14120 - Other Revenues (W)	115,572			91,946	23,626	
Total (1) Water Department - Revenue	961,230			880,615	80,615	
(2) Wastewater Department - Rev						
14200 - Retail & Wholesale Revenues (WW)						
14201 - Minimum Bill/Volumetric Rev (WW)	-	100%		-	-	
14203 - Application Fee (WW)	-	100%		-	-	
14204 - Tap Fee (WW)	195,900	100%		-	195,900	
14205 - Late Fee (WW)	-	100%		-	-	
14206 - Return Check Fee (WW)	-	100%		-	-	
14207 - Inspection Fee (WW)	-	100%		-	-	
Total 14200 - Retail & Wholesale Revenues (WW)	195,900			-	195,900	
14220 - Other Revenues (WW)						
14221 - Grinder Pump Surcharges (WW)	11,250	100%		-	11,250	
14222 - Billing Services (WW)	10,725	100%		-	10,725	
Total 14220 - Other Revenues (WW)	21,975			-	21,975	
Total (2) Wastewater Department - Rev	217,875			-	217,875	
(3) Shared Department - Revenue						
14300 - Shared Department						
14301 - Inspection Fees & Plan Review	-	100%		-	-	
14302 - Legal Review Fees	-	100%		-	-	
14303 - Vehicle Lease	-	100%		-	-	
14304 - Interest Earned on Checking	753	78%	22%	590	163	Expense Composite
Total 14300 - Shared Department	753			590	163	
Total (3) Shared Department - Revenue	753			590	163	
Total Revenue Off-Set	1,179,858			881,205	298,653	
Total Revenue Requirement	14,319,214			11,262,098	3,057,116	
	TRUE			TRUE		
Composite, Less Commodities (raw water, chemicals, electricity, sludge)				14,319,214		
Water	2,000,092					
Wastewater	805,900					
	2,805,991	71%	29%			
Original Cost Allocation						
Water	128,603,059					
Wastewater	43,297,218					
	171,900,277	75%	25%			
Customer Count						
Water	5,479	74%	26%			

Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 3

Water/Wastewater Split

		FY2013 Revenue Requirement	By Water	By Wastewater	Water/Water Revenue Requirement	Wastewater/ Revenue Requirement	Notes
Wastewater		1,958					
		7,447					
Composits of Expenses	Water	12,143,303	78%	22%			
	Wastewater	3,355,768					
		15,499,072					

Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 4

Base-Rate Capacity Cost Functionalization

	2012-2013 Revenue Requirements	Base Rate	LCRA Rate	Water Plant Rate	Base-Rate Costs	Base-Rate Capacity Costs	Customer Costs	Notes
(1) Water Department - Expenses								
16100 - LCRA Raw Water Reservation Fees								
16101 - LCRA - Raw Water Used (W)	423,406				-	-	-	Raw Water Reserved from analysis and added onto effective cost of water.
16102 - LCRA - Raw Water Reservation (W)	372,251				-	-	-	Raw Water Reserved from analysis and added onto effective cost of water.
Total 16100 - LCRA Raw Water Reservation Fees	995,640				-	-	-	
16110 - Contract Operations - Water								
16111 - Base Fee for Services (W)	875,424	42%	58%		369,180	506,244	-	System Base-Rate Capacity
16112 - Maintenance & Repairs (W)	528,000				-	-	-	Asset only expense
16113 - Customer Service (W)	287,789				-	-	287,789	
16114 - Engineering/ Consult Fees (W)	-	42%	58%		-	-	-	
Total 16110 - Contract Operations - Water	1,700,213				369,180	506,244	287,789	
16120 - Materials & Supplies (W)	10,000	42%	58%		4,217	5,783	-	System Base-Rate Capacity
16130 - Chemicals (W)	220,150	100%			220,150	-	-	
16140 - Transportation (W)	-	42%	58%		-	-	-	System Base-Rate Capacity
16150 - Outside Services (W)	13,960	42%	58%		5,862	8,098	-	System Base-Rate Capacity
16160 - Utilities - Electric (W)	1,385,476	100%			1,385,476	-	-	
16170 - Utilities - Telephone (W)	14,978	42%	58%		6,217	8,662	-	System Base-Rate Capacity
16180 - Environmental Regulatory Fee (W)	10,000	42%	58%		4,217	5,783	-	System Base-Rate Capacity
16190 - Other Expenses (W)	250,000	56%	44%	15%	87,109	122,194	38,597	Allocated 15% of cost to customer, based on release of time on customer issues.
Total (1) Water Department - Expenses	4,601,278				2,084,528	636,702	336,386	
(2) Wastewater Department - Exp								
16200 - Contract Operations-Wastewater								
16201 - Base Fee for Services (WW)	-				-	-	-	
16202 - Maintenance & Repairs (WW)	-				-	-	-	
16203 - Customer Service (WW)	-				-	-	-	
16204 - Engineering/ Consult Fees (WW)	-				-	-	-	
Total 16200 - Contract Operations-Wastewater	-				-	-	-	
16220 - Materials & Supplies (WW)	-				-	-	-	
16230 - Chemicals (WW)	-				-	-	-	
16240 - Sludge Disposal (WW)	-				-	-	-	
16240 - Utilities - Electric (WW)	-				-	-	-	
16250 - Utilities - Telephone (WW)	-				-	-	-	
16260 - Environmental Regulatory Fee (WW)	-				-	-	-	
Special Programs	100,000				-	-	-	Excluded, Asset Only Cost
16270 - Other Expenses (WW)	-				-	-	-	
16280 - Utilities - Gas (WW)	-				-	-	-	
Total (2) Wastewater Department - Exp	100,000				-	-	-	
(3) Shared Department - Expenses								
16300 - Professional Services								
General Operating								
16311 - General Counsel - Operating	107,000	41%	39%	0%	44,201	61,525	-	Composite, Removed Legal Contingency fees
16312 - Engineering - Operating	30,000	41%	39%	0%	12,420	17,580	-	Composite
16313 - General Manager - Operating	-	41%	39%	0%	-	-	-	Composite
16314 - Bookkeeping - Operating	-	41%	39%	0%	-	-	-	Composite
16315 - Financial Manager - Operating	-	41%	39%	0%	-	-	-	Composite
16316 - General Counsel - Legislative	-	41%	39%	0%	-	-	-	Composite
Total General Operating	137,000				56,621	79,379	-	
Special Contract Services								
16321 - General Counsel - Special Court	-	41%	39%	0%	-	-	-	Composite
16322 - Rate Study - Special Contract	45,000	41%	39%	0%	18,589	17,463	-	Composite
16323 - Inspection/Plan Review-Special	45,000	41%	39%	0%	18,589	17,463	-	Composite
16324 - Other Engineering Analysis-Spec	410,044	42%	58%		172,922	237,122	-	System Base-Rate Capacity
Total Special Contract Services	500,044				210,100	272,048	-	
Transitional Support Services								
16331 - General Counsel - Transitional	-	41%	39%	0%	-	-	-	Composite
16332 - Engineering - Transitional	-	41%	39%	0%	-	-	-	Composite
16333 - Task 12 - AER Activities	-	41%	39%	0%	-	-	-	Composite
16334 - Engineering - Transitional - Other	-	41%	39%	0%	-	-	-	Composite
Total 1633 - Engineering - Transitional	-	41%	39%	0%	-	-	-	Composite
16335 - General Manager - Transitional	-	41%	39%	0%	-	-	-	Composite
16336 - Bookkeeping - Transitional	-	41%	39%	0%	-	-	-	Composite
16337 - Financial Manager - Transitional	-	41%	39%	0%	-	-	-	Composite
16338 - Misc - Transitional	-	41%	39%	0%	-	-	-	Composite
Total Transitional Support Services	-				-	-	-	
Total M300 - Professional Services	497,044				221,479	348,497	-	
Personal Expenses								
Salaries	437,542	37%	35%	9%	163,723	153,813	41,184	Based on composite of salaries
Benefits	57,784	37%	35%	9%	21,623	20,313	5,459	Based on composite of salaries
Total - Personal Services	495,326				185,346	174,127	46,643	
16341 - Laboratory Purchases Not Funded	100,000				-	-	100,000	Asset Replacement Program
Training	14,269				-	-	14,269	
Vehicles	-				-	-	-	
16353 - Leak Detection Program	35,000	42%	58%		14,760	20,240	-	System Base-Rate Capacity
16353 - SCADA Control System Maintenance	50,000	42%	58%		21,086	28,914	-	System Base-Rate Capacity
16354 - Mapping/GIS Program	-	42%	58%		-	-	-	System Base-Rate Capacity
16355 - Tools & Shop Supplies	16,307	37%	35%	9%	6,102	5,753	1,533	Based on composite of salaries
16356 - Computer Maintenance & Repair	11,099	37%	35%	9%	4,150	3,898	1,044	Based on composite of salaries
16357 - Furniture	-	37%	35%	9%	-	-	-	Based on composite of salaries
16358 - Janitor/Contract Labor	-	37%	35%	9%	-	-	-	Based on composite of salaries
16359 - Office Data & Supplies	16,762	37%	35%	9%	6,273	5,893	1,578	Based on composite of salaries
16361 - Utilities - Office & Outside Fee	2,299	37%	35%	9%	860	806	216	Based on composite of salaries
16362 - Conservation Education & Enforce	20,000	41%	39%	0%	8,262	7,741	-	Composite
16363 - Insurance - General	80,498	42%	58%		33,947	46,551	-	System Base-Rate Capacity
16364 - Bank Charges	1,283	41%	39%	0%	531	489	-	Composite
16365 - Misc. Operating Expense	15,927	41%	39%	0%	6,579	6,181	-	Composite
16366 - Developer Reimburs Int	-				-	-	-	Customer Cost Only
16367 - Lease Expense	47,979	37%	35%	9%	17,954	16,866	4,516	Based on composite of salaries

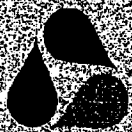
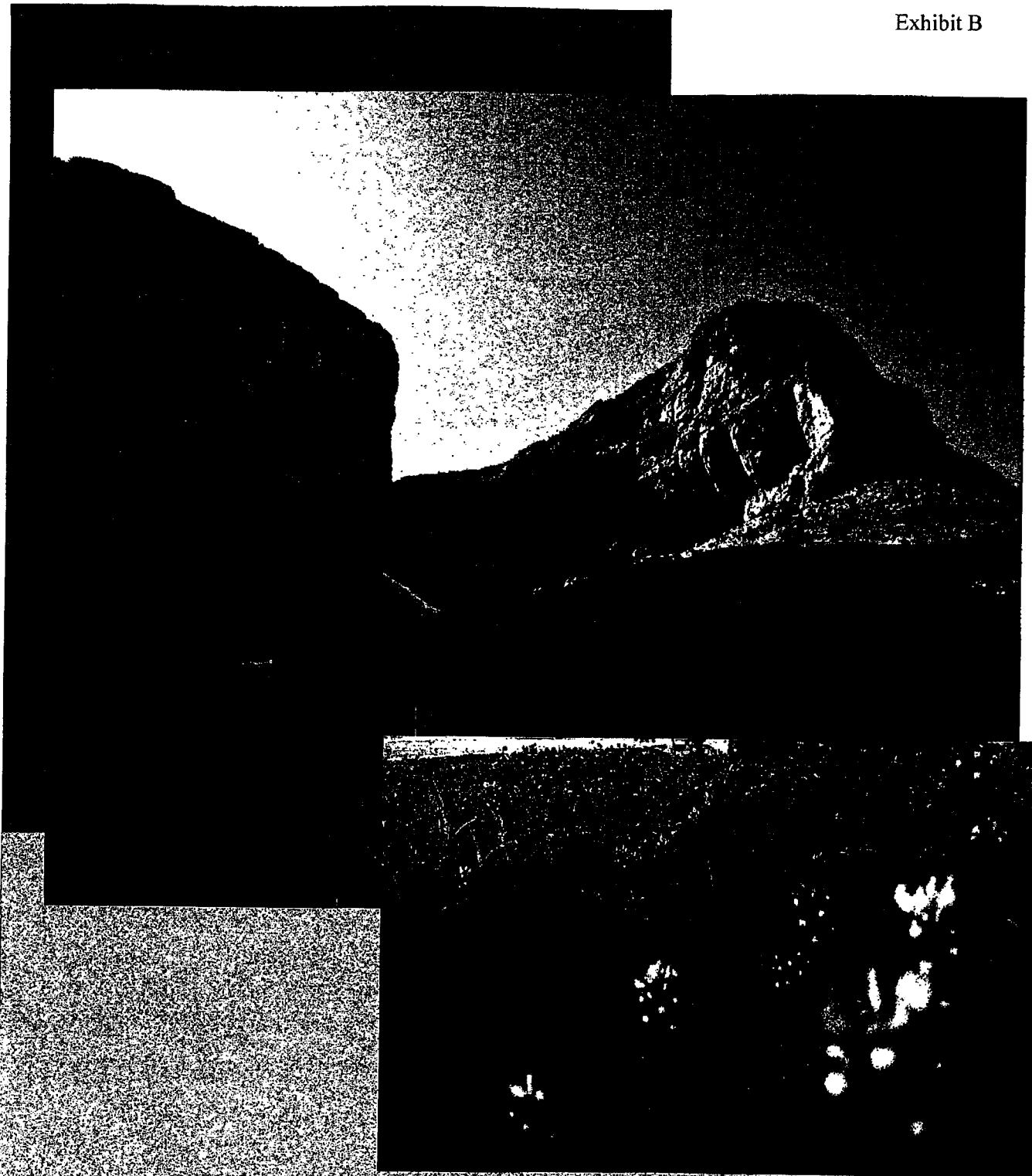
Exhibit B

West Travis County Public Utility Agency
FY2013 Budget Planning

Schedule 4

Base-Class Capacity Cost Functionization

	FY2013 Revenue Requirement	Water 41%	Wastewater 39%	Other 20%	Base-Class Revenue	Base-Class Costs	Base-Class Costs	Notes
Total (3) Shared Department - Expense	1,609,784				397,338	665,967	159,780	
16360 - Miscellaneous Expenses	71,279				20,443	27,661	-	Composites
17719 - Capital Outlay	1,408,964				-	-	149,585	
Total O&M Expense	5,517,426				2,711,311	1,500,320	647,354	
In-Lieu of Debt Service (Operating Funded - Wastewater, Total System)	-	42%	58%		-	-	-	System Base-Class Capacity
In-Lieu of Debt Service (Operating Funded - Water, Total System)	3,929,917	42%	58%		1,657,346	2,272,611	-	System Base-Class Capacity
In-Lieu of Debt Service (Operating Funded - Water, Retail Only)	1,595,940				-	-	-	Removed From Analysis and Allocated to Retail Only
Total Expenses	12,043,303				4,368,617	3,622,942	647,254	
Ordinary Income/Expense	FALSE				FALSE			
Revenue Off-Set								
(1) Water Department - Revenue								
14100 - Retail Revenues - Water								
14101 - Minimum Bill Revenues (W)	-	41%	59%	0%	-	-	-	Composites
14102 - Volumetric Revenues (W)	-	41%	59%	0%	-	-	-	Composites
14103 - Application Fee (W)	49,383			100%	-	-	49,383	Customer Cost
14104 - Tap Fee (W)	582,450			100%	-	-	582,450	Customer Cost
14105 - Loss Fee (W)	152,152			100%	-	-	152,152	Customer Cost
14106 - Return Check Fee (W)	477			100%	-	-	477	Customer Cost
14107 - Inspection Fee (W)	470			100%	-	-	470	Customer Cost
14108 - Inaugury Fee	3,737			100%	-	-	3,737	Customer Cost
Total 14100 - Retail Revenues - Water	786,470			0%	-	-	786,470	Composites
14110 - Wholesale Revenues - (W/W)								
14111 - Minimum Bill Revenues (W/W)	-	41%	59%	0%	-	-	-	Composites
14112 - Volumetric Revenues (W/W)	-	41%	59%	0%	-	-	-	Composites
Total 14110 - Wholesale Revenues - (W/W)	-	41%	59%	0%	-	-	-	Composites
14120 - Other Revenues (W)								
14121 - LUE Reservation Fee (W)	-	41%	59%	0%	-	-	-	Composites
14122 - Irrigation Customer Sales (W)	-	41%	59%	0%	-	-	-	Composites
14123 - Meter Set Fee (W)	85,025			100%	-	-	85,025	Customer Cost
14124 - Connection Fee	470			100%	-	-	470	Customer Cost
14125 - Billing Services (W)	6,450			100%	-	-	6,450	Customer Cost
14126 - Discharge Fees	-	41%	59%	0%	-	-	-	Composites
Total 14120 - Other Revenues (W)	91,946				-	-	91,946	
Total (1) Water Department - Revenue	880,615				-	-	880,615	
(2) Wastewater Department - Rev								
14200 - Retail & Wholesale Revenues (W/W)								
14201 - Minimum Bill/Volumetric Rev (W/W)	-	41%	59%	0%	-	-	-	
14202 - Application Fee (W/W)	-	41%	59%	0%	-	-	-	
14203 - Tap Fee (W/W)	-	41%	59%	0%	-	-	-	
14204 - Loss Fee (W/W)	-	41%	59%	0%	-	-	-	
14205 - Return Check Fee (W/W)	-	41%	59%	0%	-	-	-	
14207 - Inspection Fee (W/W)	-	41%	59%	0%	-	-	-	
Total 14200 - Retail & Wholesale Revenues (W/W)	-	41%	59%	0%	-	-	-	
14210 - Other Revenues (W/W)								
14211 - Consider Pump Surcharges (W/W)	-	41%	59%	0%	-	-	-	
14212 - Billing Services (W/W)	-	41%	59%	0%	-	-	-	
Total 14210 - Other Revenues (W/W)	-				-	-	-	
Total (2) Wastewater Department - Rev	-				-	-	-	
(3) Shared Department - Revenue								
14300 - Shared Department								
14301 - Inspection Fees & Plan Review	-	41%	59%	0%	-	-	-	Composites
14302 - Legal Review Fees	-	41%	59%	0%	-	-	-	Composites
14303 - Vehicle Lease	-	41%	59%	0%	-	-	-	Composites
14304 - Interest Earned on Checking	590	41%	59%	0%	244	229	-	Composites
Total 14300 - Shared Department	590				244	229	-	
Total (3) Shared Department - Revenue	590				244	229	-	
Total Revenue Off-Set	881,205				244	229	880,615	
Total Revenue Requirement	13,162,098				4,368,373	3,622,713	(238,361)	
Net At					7,757,724			
Raw Water, Also goes to 2 wholesale customers	995,660				3,119,620			
Regulation and Maintenance	528,000				10,877,344			
Debt Service	1,595,960							
	3,119,620							
System Base/Zone Capacity		42%	58%					
Composites	1,692,242	41%	59%	0%	699,051	854,702	-	



Water Resources
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West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

Schedule 1

Summary of Existing Facilities Purchase Price

Summary of PUA Obligations		Series 2013	Series 2015	Series 2019	Total
	PUA Obligation	Funded Amount	Funded Amount	Funded Amount	
2012 Payment to LCRA, Refunded through Series 2013	\$ 23,588,485	\$ 23,588,485			\$ 23,588,485
2013 Payment to LCRA, Funded through Series 2013 Bonds	104,318,325	104,318,325			104,318,325
2015 Payment to LCRA, to be Funded through Series 2015 Bonds	19,914,694	-	19,914,694		19,914,694
2019 Payment to LCRA, to be Funded through Series 2019 Bonds	15,141,358	-	-	15,141,358	15,141,358
Less Impact Fees Received from LCRA - Water	(3,297,004)	(3,297,004)			(3,297,004)
Less Impact Fees Received from LCRA - Wastewater	(1,414,985)	(1,414,985)			(1,414,985)
	\$ 158,250,873	\$ 123,194,821	\$ 19,914,694	\$ 15,141,358	\$ 158,250,873
		78%	13%	10%	TRUE

EXHIBIT E
Exhibit C

Water Facilities		LCRA Original	Series 2013	Series 2015	Series 2019	Total
		Cost	Funded Amount	Funded Amount	Funded Amount	
System Wide Costs - Water						
Uplands WTP Chem Building		\$ 2,217,574	\$ 1,726,333	\$ 279,065	\$ 212,176	\$ 2,217,574
Uplands WTP Plant		41,680,156	32,447,084	5,245,137	3,987,935	41,680,156
Uplands Raw Water Intake Expansion		431,102	335,603	54,251	41,248	431,102
High Service Pump Station 8 MGD to 14 MGD		4,177,452	3,252,054	525,701	399,696	4,177,452
Uplands Clearwell #2		1,032,674	803,914	129,954	98,806	1,032,674
		\$ 49,538,958	\$ 38,564,989	\$ 6,234,109	\$ 4,739,861	\$ 49,538,958
SH 71 System Regional Projects - Water						
Lazy 9 SW 71 Transmission Main		\$ 3,200,308	\$ 2,491,369	\$ 402,735	\$ 306,204	\$ 3,200,308
Transmission Main from Uplands Plant to Bee Cave Pump Station		1,612,112	1,254,994	202,872	154,246	1,612,112
Wolf Mountain (Crystal Mountain) EST		1,985,674	1,545,804	249,882	189,988	1,985,674
Senna Hills By-Pass Line		579,571	451,183	72,935	55,453	579,571
Hamilton Pool Road 1280 Pump Station Water Line		342,301	266,474	43,076	32,751	342,301
Hamilton Pool Road Water Line		6,859,971	5,340,336	863,276	656,358	6,859,971
Home Depot Pump Station		406,753	316,648	51,187	38,918	406,753
Home Depot Ground Storage Tank		152,269	118,538	19,162	14,569	152,269
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)		724,726	564,183	91,201	69,341	724,726
Bee Cave Water Line to Cuernavaca		1,025,698	798,483	129,076	98,138	1,025,698
		\$ 16,889,383	\$ 13,148,013	\$ 2,125,403	\$ 1,615,967	\$ 16,889,383
US 290 System Regional Projects - Water						
Countyline Pump Station Upgrade						
1800 gpm to 3450 gpm		\$1,744,300	\$1,357,899	\$219,507	\$166,894	\$1,744,300
290 Pipeline						
a) 24" SWPPS to County Line		13,298,032	10,352,225	1,673,458	1,272,349	13,298,032
b) 20" Countyline to 1420 HGL EST		3,532,460	2,749,942	444,534	337,984	3,532,460
20" Main Uplands to SW Parkway (Easements)		524,724	408,486	66,033	50,205	524,724
1420 Elevated storage		2,275,455	1,771,392	286,349	217,714	2,275,455
Sawyer Ranch Road Ph 1 20"		1,226,030	954,437	154,287	117,306	1,226,030
Sawyer RR Ph 1 (Darden Hill)		1,339,600	1,042,849	168,579	128,172	1,339,600
		\$ 23,940,600	\$ 18,637,230	\$ 3,012,746	\$ 2,290,624	\$ 23,940,600
Total Retail Facilities - Water						
Total Retail Facilities - Water		\$ 38,234,117	\$ 29,764,419	\$ 4,811,479	\$ 3,658,220	\$ 38,234,117
		\$ 128,603,059	\$ 100,114,650	\$ 16,183,737	\$ 12,304,671	\$ 128,603,059

EXHIBIT E
Exhibit C

Wastewater Facilities		LCRA Original	Series 2013	Series 2015	Series 2019	Total
<u>Total Regional Facilities - Wastewater</u>		Cost	Funded Amount	Funded Amount	Funded Amount	
Lakepointe WWTP		\$ 15,862,078	\$ 12,348,278	\$ 1,996,124	\$ 1,517,675	\$ 15,862,078
Bee Cave Regional System		8,801,729	6,851,952	1,107,632	842,145	8,801,729
Spillman Effluent Irrigation System		549,313	427,628	69,127	52,558	549,313
Palisades Effluent		24,683	19,215	3,106	2,362	24,683
CCNG Lift Station		20,193	15,720	2,541	1,932	20,193
RM 620 WW Line		1,306,887	1,017,383	164,462	125,042	1,306,887
Hwy 71 WW Line		1,034,310	805,188	130,160	98,962	1,034,310
<u>Total Retail Facilities - Wastewater</u>		\$ 27,599,194	\$ 21,485,365	\$ 3,473,153	\$ 2,640,676	\$ 27,599,194
Total Retail Facilities - Wastewater		\$ 15,698,024	\$ 12,220,566	\$ 1,975,479	\$ 1,501,978	\$ 15,698,024
<u>Total WASTEWATER Facilities</u>		\$ 43,297,218	\$ 33,705,931	\$ 5,448,632	\$ 4,142,654	\$ 43,297,218

TOTAL FACILITIES COST

\$ 171,900,277 \$ 133,820,581 \$ 21,632,370 \$ 16,447,326 \$ 171,900,277

West Travis County Public Utility Agency
 FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 2

Existing Water Projects, Before Interest Expense

	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
Systemwide Projects				
Uplands WTP Chem Building	\$ 1,726,333	\$ 279,065	\$ 212,176	\$ 2,217,574
Uplands WTP Plant	32,447,084	5,245,137	3,987,935	41,680,156
Uplands Raw Water Intake Expansion	335,603	54,251	41,248	431,102
High Service Pump Station 8 MGD to 14 MGD	3,252,054	525,701	399,696	4,177,452
Uplands Clearwell #2	803,914	129,954	98,806	1,032,674
	\$ 38,564,989	\$ 6,234,109	\$ 4,739,861	\$ 49,538,958

	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
SH 71 System Projects				
Lazy 9 SW 71 Transmission Main	\$ 2,491,369	\$ 402,735	\$ 306,204	\$ 3,200,308
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,254,994	202,872	154,246	1,612,112
Wolf Mountain (Crystal Mountain) EST	1,545,804	249,882	189,988	1,985,674
Senna Hills By-Pass Line	451,183	72,935	55,453	579,571
Hamilton Pool Road 1280 Pump Station Water Line	266,474	43,076	32,751	342,301
Hamilton Pool Road Water Line	5,340,336	863,276	656,358	6,859,971
Home Depot Pump Station	316,648	51,187	38,918	406,753
Home Depot Ground Storage Tank	118,538	19,162	14,569	152,269
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	564,183	91,201	69,341	724,726
Bee Cave Water Line to Cuernavaca	798,483	129,076	98,138	1,025,698
	\$ 13,148,013	\$ 2,125,403	\$ 1,615,967	\$ 16,889,383

	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
US 290 System Projects				
Countyline Pump Station Upgrade				
1800 gpm to 3450 gpm	\$ 1,357,899	\$ 219,507	\$ 166,894	\$ 1,744,300
290 Pipeline				
a) 24" SWPPS to County Line	\$ 10,352,225	\$ 1,673,458	\$ 1,272,349	\$ 13,298,032
b) 20" Countyline to 1420 HGL EST	2,749,942	444,534	337,984	3,532,460
20" Main Uplands to SW Parkway (Easements)	408,486	66,033	50,205	524,724
1420 Elevated storage	1,771,392	286,349	217,714	2,275,455
Sawyer Ranch Road Ph 1 20"	954,437	154,287	117,306	1,226,030
Sawyer RR Ph 1 (Darden Hill)	1,042,849	168,579	128,172	1,339,600
	\$ 18,637,230	\$ 3,012,746	\$ 2,290,624	\$ 23,940,600

	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
Retail Water Projects				
Retail Water Projects	\$ 29,764,419	\$ 4,811,479	\$ 3,658,220	\$ 38,234,117

TOTAL WATER PROJECTS FUNDED

\$ 100,114,650	\$ 16,183,737	\$ 12,304,671	\$ 128,603,059
TRUE	TRUE	TRUE	TRUE

Exhibit C

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 3

Existing Water Projects - Impact Fee Credit

Percent of Costs Funded with Series 2013 Bonds

78%

	Original Cost Funded Through Series 2013 Bonds	Impact Fee Study Costs Allocated to 2012-2021 Growth *	Impact Fee Study Costs Allocated to 2012-2021 Growth - Funded with Series 2013 Bonds	Impact Fee Recovered Costs**	Balance to Recover from Rates
Systemwide Projects					
Uplands WTP Chem Building	\$ 1,726,333	\$ 749,510	\$ 583,477	\$ 291,739	\$ 1,434,594
Uplands WTP Plant	32,447,084	14,087,337	10,966,681	5,483,341	26,963,743
Uplands Raw Water Intake Expansion	335,603	145,707	113,429	56,715	278,889
High Service Pump Station 8 MGD to 14 MGD	3,252,054	1,411,923	1,099,151	549,576	2,702,479
Uplands Clearwell #2	803,914	349,030	271,712	135,856	668,058
	\$ 38,564,989	\$ 16,743,507	\$ 13,034,452	\$ 6,517,226	\$ 32,047,763

	Original Cost Funded Through Series 2013 Bonds	Impact Fee Study Costs Allocated to 2012-2021 Growth *	Impact Fee Study Costs Allocated to 2012-2021 Growth - Funded with Series 2013 Bonds	Impact Fee Recovered Costs**	Remaining Balance
SH 71 System Projects					
Lazy 9 SW 71 Transmission Main	\$ 2,491,369	\$ 1,081,661	\$ 842,050	\$ 421,025	\$ 2,070,345
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,254,994	544,872	424,171	212,086	1,042,908
Wolf Mountain (Crystal Mountain) EST	1,545,804	671,131	522,461	261,230	1,284,573
Senna Hills By-Pass Line	451,183	195,887	152,494	76,247	374,936
Hamilton Pool Road 1280 Pump Station Water Line	266,474	115,693	90,064	45,032	221,441
Hamilton Pool Road Water Line	5,340,336	2,318,579	1,804,962	902,481	4,437,855
Home Depot Pump Station	316,648	137,477	107,023	53,511	263,137
Home Depot Ground Storage Tank	118,538	51,465	40,064	20,032	98,506
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	564,183	244,948	190,686	95,343	468,840
Bee Cave Water Line to Cuernavaca	798,483	346,672	269,877	134,938	663,545
	\$ 13,148,013	\$ 5,708,386	\$ 4,443,853	\$ 2,221,926	\$ 10,926,086

	Original Cost Funded Through Series 2013 Bonds	Impact Fee Study Costs Allocated to 2012-2021 Growth *	Impact Fee Study Costs Allocated to 2012-2021 Growth - Funded with Series 2013 Bonds	Impact Fee Recovered Costs**	Remaining Balance
US 290 System Projects					
Countyline Pump Station Upgrade					
1800 gpm to 3450 gpm	\$ 1,357,899	\$ 589,550	\$ 458,952	\$ 229,476	\$ 1,128,423
290 Pipeline					
a) 24" SWPPS to County Line	\$ 10,352,225	\$ 4,494,557	\$ 3,498,914	\$ 1,749,457	\$ 8,602,768
b) 20" Countyline to 1420 HGL EST	2,749,942	1,193,924	929,444	464,722	2,285,220
20" Main Uplands to SW Parkway (Easements)	408,486	177,350	138,063	69,031	339,455
1420 Elevated storage	1,771,392	769,073	598,707	299,353	1,472,038
Sawyer Ranch Road Ph 1 20"	954,437	414,382	322,587	161,294	793,144
Sawyer RR Ph 1 (Darden Hill)	1,042,849	452,767	352,469	176,234	866,614
	\$ 18,637,230	\$ 8,091,603	\$ 6,299,135	\$ 3,149,568	\$ 15,487,663

	Original Cost Funded Through Series 2013 Bonds	Impact Fee Study Costs Allocated to 2012-2021 Growth *	Impact Fee Study Costs Allocated to 2012-2021 Growth - Funded with Series 2013 Bonds	Impact Fee Recovered Costs**	Remaining Balance
Retail Water Projects					
Retail Water Projects	\$ 29,764,419	\$ -	\$ -	\$ -	\$ 29,764,419

TOTAL WATER PROJECTS FUNDED

\$ 100,114,650 \$ 30,543,497 \$ 23,777,440 \$ 11,888,720 \$ 88,225,931
TRUE TRUE

Exhibit C

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 4
Future CIP Projects, Before Interest Expense

System Wide Projects	Estimated Cost	Costs Allocated to 2012-2021 Growth*	Impact Fee Recovered Costs**	Remaining Balance
Raw Water Line	6,210,000	1,754,595	877,298	5,332,703
WTP Expansion (Preliminary Engineering Report)	100,000	-	-	100,000
	\$ 6,310,000	\$ 1,754,595	\$ 877,298	\$ 5,432,703

US 290 Projects	Future Cost	Costs Allocated to 2012-2021 Growth*	Impact Fee Recovered Costs**	Remaining Balance
1340/1240 Pressure Plane Project	\$ 3,600,000	\$ 3,750,635	\$ 1,875,318	\$ 1,724,683
Southwest Parkway 20" TM	3,750,000	1,981,546	990,773	2,759,227
	\$ 7,350,000	\$ 5,732,181	\$ 2,866,091	\$ 4,483,910

SH 71 Projects	Future Cost	Costs Allocated to 2012-2021 Growth*	Impact Fee Recovered Costs**	Remaining Balance
Hwy 71 EST (1280/1175 HGL)	\$ 3,648,229	\$ 1,281,763	\$ 640,882	\$ 3,007,348
Bee Cave Pump Station	550,000	628,870	314,435	235,565
	\$ 4,198,229	\$ 1,910,633	\$ 955,317	\$ 3,242,913

TOTAL \$ 17,858,229 \$ 9,397,409 \$ 4,698,705 \$ 13,159,525

*Per Impact Fee Study

**Calculated as 50% of costs allocated to 2012-2021 growth - based upon current board impact fee policy.

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 5
Determination of Effective Impact Fee Credit

Project Summary by System	Total Debt Funded Cost	Less Impact Fee Credit	Total Rate Funded Cost
System Wide			
Existing Projects	\$ 38,564,989	\$ (6,517,226)	\$ 32,047,763
Future Projects	6,310,000	(877,298)	\$ 5,432,703
Total System Wide Projects	\$ 44,874,989	\$ (7,394,523)	\$ 37,480,465
HWY 71			
Existing Projects	\$ 13,148,013	\$ (2,221,926)	\$ 10,926,086
Future Projects	4,198,229	(955,317)	\$ 3,242,913
Total System Wide Projects	\$ 17,346,242	\$ (3,177,243)	\$ 14,168,999
US 290			
Existing Projects	\$ 18,637,230	\$ (3,149,568)	\$ 15,487,663
Future Projects	7,350,000	(2,866,091)	\$ 4,483,910
Total System Wide Projects	\$ 25,987,230	\$ (6,015,658)	\$ 19,971,572
Total Projects Funded with Series 2013 Bonds	\$ 88,208,461	\$ (16,587,424)	\$ 71,621,036

Individual System Impact Fee Credit	Total Debt Funded Cost	Less Impact Fee Credit	Total Rate Funded Cost	Effective Impact Fee Credit
HWY 71				
System Wide Project Cost Allocation	\$ 24,646,724	\$ (4,061,300)	\$ 20,585,425	
HWY 71 System Project Cost	17,346,242	(3,177,243)	14,168,999	
	\$ 41,992,966	\$ (7,238,543)	\$ 34,754,424	17%
US 290				
System Wide Project Cost Allocation	\$ 20,228,264	\$ (3,333,224)	\$ 16,895,040	
HWY 71 System Project Cost	25,987,230	(6,015,658)	19,971,572	
	\$ 46,215,494	\$ (9,348,882)	\$ 36,866,613	20%

HWY 71 System Percent of Total Capacity

55%

US 290 System Percent of Total Capacity

45%

*Per Impact Fee Study Growth Assumptions

West Travis County Public Utility Agency
 FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 6

Total Existing and Future Regional Project Costs

	Total Project Cost Funded with Series 2013 Bonds	MGD Plant Capacity	Cost per Gallon Capacity
Systemwide			
Existing Project	\$ 38,564,989	27	\$ 1.43
Future CIP (2012-2015)	6,310,000	27	\$ 0.23
Future CIP (after 2015)	<u>excluded</u>		
	\$ 44,874,989		\$ 1.66
SH 71 System			
Existing Project	\$ 13,148,013	15	\$ 0.89
Future CIP (2012-2015)	4,198,229	15	\$ 0.28
Future CIP (after 2015)	<u>excluded</u>		
	\$ 17,346,242		\$ 1.17
US 290 System			
Existing Project	\$ 18,637,230	12	\$ 1.53
Future CIP (2012-2015)	7,350,000	12	\$ 0.60
Future CIP (after 2015)	<u>excluded</u>		
	\$ 25,987,230		\$ 2.14
Total	\$ 88,208,461		

Exhibit C

West Travis County Public Utility
 Agency
 FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 7
 Summary of Total Cost per Gallon
 Reserved

SH 71 System Costs	Systemwide Projects Cost per Gallon	SH71 Projects Cost per Gallon	Series 2013 Funded Cost per Gallon	Series 2015 Funded Cost per Gallon*	Series 2019 Funded Cost per Gallon*	Total
Existing Project	\$ 1.43	\$ 0.89	\$ 2.31	\$ 0.37	\$ 0.28	\$ 2.97
Future CIP (2012-2015)	0.23	0.28	0.52			0.52
	\$ 1.66	\$ 1.17	\$ 2.83	\$ 0.37	\$ 0.28	\$ 3.49

US 290 System Costs	Systemwide Projects Cost per Gallon	US290 Projects Cost per Gallon	Series 2013 Funded Cost per Gallon	Series 2015 Funded Cost per Gallon*	Series 2019 Funded Cost per Gallon*	Total
Existing Project	\$ 1.43	\$ 1.53	\$ 2.96	\$ 0.48	\$ 0.36	\$ 3.80
Future CIP (2012-2015)	0.23	0.60	0.84			0.84
	\$ 1.66	\$ 2.14	\$ 3.80	\$ 0.48	\$ 0.36	\$ 4.64

*LCRA Reimbursement ONLY - Future Project costs may also be included.

Exhibit C

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

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Schedule 8
Capital Cost Allocation - Regional Facilities

Series 2013				Series 2015		Series 2019	
SH 71 System	Contractual Commitment (gal/max day)	Cost per Gallon	Capital Cost Allocated to Customer	Cost per Gallon	Capital Cost Allocated to Customer	Cost per Gallon	Capital Cost Allocated to Customer
Barton Creek West	965,952	\$ 2.83	\$ 2,735,354	\$ 0.37	\$ 361,477	\$ 0.28	\$ 274,835
Senna Hills	907,000	\$ 2.83	\$ 2,568,415	\$ 0.37	\$ 339,416	\$ 0.28	\$ 258,062
Crystal Mountain	144,000	\$ 2.83	\$ 407,775	\$ 0.37	\$ 53,887	\$ 0.28	\$ 40,971
EISD	42,900	\$ 2.83	\$ 121,483	\$ 0.37	\$ 16,054	\$ 0.28	\$ 12,206
Lazy Nine	2,080,000	\$ 2.83	\$ 5,890,081	\$ 0.37	\$ 778,374	\$ 0.28	\$ 591,808
Deer Creek	576,000	\$ 2.83	\$ 1,631,099	\$ 0.37	\$ 215,550	\$ 0.28	\$ 163,885
Travis County MUD #12	3,980,000	\$ 2.83	\$ 11,270,443	\$ 0.37	\$ 1,489,388	\$ 0.28	\$ 1,132,398
Masonwood	538,272	\$ 2.83	\$ 1,524,262	\$ 0.37	\$ 201,431	\$ 0.28	\$ 153,150
Current Retail	3,207,047	\$ 2.83	\$ 9,081,619	\$ 0.37	\$ 1,200,135	\$ 0.28	\$ 912,476
Future	2,388,060	\$ 2.83	\$ 6,762,435	\$ 0.37	\$ 899,655	\$ 0.28	\$ 679,456
Sub-Total	14,829,731		\$ 41,992,966		\$ 5,549,368		\$ 4,219,244

Series 2013				Series 2015		Series 2019	
US 290 System	Contractual Commitment (gal/max day)	Cost per Gallon	Capital Cost Allocated to Customer	Cost per Gallon	Capital Cost Allocated to Customer	Cost per Gallon	Capital Cost Allocated to Customer
Dripping Springs WSC	1,000,000	\$ 3.80	\$ 3,797,253	\$ 0.48	\$ 478,432	\$ 0.36	\$ 363,757
Bellerra - HCWCID #1*	1,221,120	\$ 3.80	\$ 4,636,902	\$ 0.48	\$ 584,223	\$ 0.36	\$ 444,191
Bellerra - HCWCID #2*	1,166,170	\$ 3.80	\$ 4,428,243	\$ 0.48	\$ 557,934	\$ 0.36	\$ 424,208
Hays Cty Reunion Ranch (Krasovek)*	553,000	\$ 3.80	\$ 2,099,881	\$ 0.48	\$ 264,573	\$ 0.36	\$ 201,158
City of Dripping Springs (Headwaters)*	1,612,800	\$ 3.80	\$ 6,124,210	\$ 0.48	\$ 771,616	\$ 0.36	\$ 586,668
Current Retail	4,315,655	\$ 3.80	\$ 16,387,634	\$ 0.48	\$ 2,064,749	\$ 0.36	\$ 1,569,851
Future	2,302,025	\$ 3.80	\$ 8,741,371	\$ 0.48	\$ 1,101,363	\$ 0.36	\$ 837,378
Sub-Total	12,170,769		\$ 46,215,494		\$ 5,822,891		\$ 4,427,207

Retail Only		\$ 29,764,419		\$ 4,811,479		\$ 3,658,320
TOTAL	27,000,000	\$ 117,972,879		\$ 16,183,737		\$ 12,304,671
		TRUE		TRUE		TRUE

Sweetwater capacity reservation per requested amount, NOT existing contract. This amount is subject to executed contract amendment.

Exhibit C

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

DRAFT

Schedule 9

Determination of Capital Adjustment to Existing Customers

	<u>Total Cost</u>	<u>Water Cost</u>
Total LCRA Cost Basis	\$ 171,900,277	\$ 128,603,059
Percent of Total Cost		75%
PUA Cost Basis	\$ 158,250,873	\$ 118,391,586
Capital Adjustment Available to Existing		\$ 10,211,473

Percent Series Funding			78%	13%	10%	
SH 71 System	Capital Contribution to LCRA	Percent of Total Capital Contribution	Total Capital Credit to Existing	Series 2013 Capital Contribution Credit	Series 2015 Capital Contribution Credit	Series 2019 Capital Contribution Credit
Barton Creek West (2)	1,050,000	4%	\$ 450,020	\$ 350,330	\$ 56,632	\$ 43,058
Senna Hills	857,140	4%	367,362	285,983	46,230	35,149
Crystal Mountain (2)	100,000	0%	42,859	33,365	5,393	4,101
EISD	-	0%	-	-	-	-
Lazy Nine	-	0%	-	-	-	-
Deer Creek(1) (2)	198,185	1%	84,940	66,124	10,689	8,127
Travis County MUD #12	1,458,540	6%	625,116	486,639	78,666	59,811
Masonwood	-	0%	-	-	-	-
Current Retail	6,752,781	28%	2,894,176	2,253,053	364,211	276,913
Future	-	0%	-	-	-	-
Sub-Total	10,416,646		\$ 4,464,473	\$ 3,475,494	\$ 561,821	\$ 427,158

	Capital Contribution to LCRA	Percent of Total Capital Contribution	Total Capital Credit to Existing	Series 2013 Capital Contribution Credit	Series 2015 Capital Contribution Credit	Series 2019 Capital Contribution Credit
US 290 System						
Dripping Springs WSC*	1,334,635	6%	\$ 572,012	\$ 445,298	\$ 71,983	\$ 54,730
Bellera - HCWCID #1 (3)	3,645,630	15%	1,562,482	1,216,357	196,627	149,497
Bellera - HCWCID #2	1,342,850	6%	575,532	448,039	72,426	55,067
Hays Cty Reunion Ranch (Krasovek)	768,000	3%	329,157	256,242	41,422	31,494
City of Dripping Springs (Headwaters) (3)	792,960	3%	339,855	264,570	42,768	32,517
Current Retail	5,525,003	23%	2,367,962	1,843,407	297,990	226,565
Future	-	0%	-	-	-	-
Sub-Total	13,409,078		\$ 5,747,000	\$ 4,473,913	\$ 723,217	\$ 549,870

TOTAL	23,825,724		\$ 10,211,473	\$ 7,949,407	\$ 1,285,038	\$ 977,028
			TRUE			TRUE

Total Impact Fees Paid to LCRA (per LCRA Records)	\$ 21,684,579
Wholesale Impact Fees	\$ 9,406,795
Retail Impact Fees	\$ 12,277,784

- (1) per contract, calendar year 2008 first payment of \$37,500, \$50,00 for 2009, 2010, 2011 and 2012 payment pro rated through March 19, 2012.
(2) contract payments, NOT impact fees.
(3) Includes LUE reservation fee payments.

EXHIBIT E Exhibit C

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

DRAFT

Schedule 10
Determination of Adjusted Capital Allocation

	Series 2013				Series 2015				Series 2019				TOTAL
	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Adjusted Capital Allocation	
SH 71 System													
Barton Creek West	\$ 2,735,354	\$ (350,330)	\$ 2,385,023	\$ 2,385,023	\$ 361,477	\$ (56,632)	\$ 304,845	\$ 304,845	\$ 274,835	\$ (43,058)	\$ 231,777	\$ 231,777	\$ 2,921,645
Sanna Hills	2,568,415	(285,983)	2,282,432	2,282,432	339,416	(46,230)	293,186	293,186	258,062	(35,149)	222,913	222,913	2,798,531
Crystal Mountain	407,775	(33,365)	374,410	374,410	53,987	(5,393)	48,594	48,594	40,971	(4,101)	36,870	36,870	459,774
EISO	121,483	-	121,483	121,483	16,054	-	16,054	16,054	12,206	-	12,206	12,206	149,763
Lazy Nine*	5,890,081	(1,448,229)	4,441,852	4,441,852	778,374	-	778,374	778,374	591,806	-	591,806	591,806	5,812,032
Deer Creek	1,631,099	(66,124)	1,564,975	1,564,975	215,550	(10,688)	204,861	204,861	163,885	(8,127)	155,758	155,758	1,975,594
Travis County MUD #12	11,270,443	(486,639)	10,783,804	10,783,804	1,489,388	(78,666)	1,410,722	1,410,722	1,132,398	(59,811)	1,072,587	1,072,587	13,257,114
Masonwood	1,524,262	-	1,524,262	1,524,262	201,431	-	201,431	201,431	153,150	-	153,150	153,150	1,878,844
Current Retail	9,081,619	(2,353,053)	6,728,566	6,728,566	1,200,135	(364,211)	835,925	835,925	912,476	(226,913)	685,563	685,563	8,400,053
Future	6,762,435	-	6,762,435	6,762,435	853,655	-	853,655	853,655	679,456	-	679,456	679,456	8,335,546
Sub-Total	\$ 41,992,956	\$ (4,923,723)	\$ 37,069,233	\$ 37,069,233	\$ 5,549,568	\$ (561,821)	\$ 4,987,747	\$ 4,987,747	\$ 4,219,244	\$ (427,158)	\$ 3,792,086	\$ 3,792,086	\$ 45,848,876
US 290 System													
Dripping Springs WSC*	\$ 3,792,253	\$ (445,298)	\$ 3,346,955	\$ 3,346,955	\$ 479,432	\$ (71,983)	\$ 407,449	\$ 407,449	\$ 363,757	\$ (54,730)	\$ 309,028	\$ 309,028	\$ 4,067,432
Bellera - HCVACID #1	4,636,902	(1,216,357)	3,420,545	3,420,545	334,223	(196,627)	137,597	137,597	444,191	(149,497)	294,694	294,694	4,102,835
Bellera - HCVACID #2	4,428,243	(448,039)	3,980,204	3,980,204	557,934	(72,426)	485,507	485,507	424,203	(55,067)	369,136	369,136	4,834,847
Hays City Reunion Ranch (Krasovec)	2,099,881	(256,743)	1,843,138	1,843,138	264,573	(31,422)	233,151	233,151	201,158	(31,494)	169,664	169,664	2,236,455
City of Dripping Springs (Headwaters)	6,124,210	(264,570)	5,859,640	5,859,640	771,616	(42,768)	728,848	728,848	596,668	(32,517)	564,151	564,151	7,142,639
Current Retail	16,987,634	(1,843,407)	15,144,227	15,144,227	2,064,749	(297,990)	1,766,759	1,766,759	1,569,851	(226,565)	1,343,286	1,343,286	17,654,272
Future	8,741,371	-	8,741,371	8,741,371	1,101,363	-	1,101,363	1,101,363	837,378	-	837,378	837,378	10,690,112
Sub-Total	\$ 46,215,494	\$ (4,473,913)	\$ 41,741,581	\$ 41,741,581	\$ 5,822,891	\$ (723,217)	\$ 5,099,674	\$ 5,099,674	\$ 4,427,207	\$ (549,670)	\$ 3,877,537	\$ 3,877,537	\$ 50,718,592
Retail Only	\$ 29,764,419	\$ -	\$ 29,764,419	\$ 29,764,419	\$ 4,811,479	\$ -	\$ 4,811,479	\$ 4,811,479	\$ 3,658,220	\$ -	\$ 3,658,220	\$ 3,658,220	\$ 38,234,117
TOTAL	\$ 117,972,879	\$ (9,397,636)	\$ 108,575,243	\$ 108,575,243	\$ 16,185,737	\$ (1,285,038)	\$ 14,898,699	\$ 14,898,699	\$ 12,304,671	\$ (977,028)	\$ 11,327,643	\$ 11,327,643	\$ 134,801,586
	TRUE		TRUE	TRUE	TRUE		TRUE	TRUE	TRUE		TRUE	TRUE	

* Reflective of Lazy Nine's pro rata share of the Hwy 71 EST purchase.

West Travis County Public Utility Agency
FYE2014 Wholesale Customer Minimum Bill Analysis

Sample: Individual Capital Amortization Schedule

Travis County MUD #12 (Rough Hollow)
Series 2013 Debt Payment Schedule

	Series 2013	Series 2015	Series 2019	Total
Effective Interest Rate	4.89%	5.00%	5.00%	
Capital Cost Allocation	\$ 10,783,804	\$ 1,410,722	\$ 1,072,587	\$ 13,267,114
Plus Reserves	692,490	91,769	69,773	854,033
Plus Issuance Costs (2%)	229,526	30,050	22,847	282,413
Capital Cost Allocation	\$ 11,705,820	\$ 1,532,541	\$ 1,165,208	\$ 14,403,569
Build-out LUEs	1,750			
Current LUEs (January 2013)	95			
Annual Payment per LUE	\$ 549	\$ 68	\$ 46	\$ 663
Effective Impact Fee Credit	17%			

Series 2013	Projected LUEs	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014	165	\$ 11,705,820	\$ 572,061	\$ 12,277,881	\$ 90,654	\$ 12,187,227	\$ 97,690.68	\$ 49.34
2015	340	\$ 12,187,227	\$ 595,587	\$ 12,782,814	\$ 186,802	\$ 12,596,012	\$ 201,302.01	\$ 49.34
2016	515	\$ 12,596,012	\$ 615,564	\$ 13,211,576	\$ 282,949	\$ 12,928,627	\$ 304,913.33	\$ 49.34
2017	690	\$ 13,211,576	\$ 631,819	\$ 13,843,395	\$ 379,097	\$ 13,464,497	\$ 408,524.66	\$ 49.34
2018	865	\$ 13,843,395	\$ 644,169	\$ 14,487,564	\$ 475,245	\$ 14,012,319	\$ 512,135.99	\$ 49.34
2019	1,040	\$ 14,487,564	\$ 652,424	\$ 15,140,000	\$ 571,393	\$ 14,568,607	\$ 615,747.31	\$ 49.34
2020	1,215	\$ 15,140,000	\$ 656,384	\$ 15,796,384	\$ 667,541	\$ 15,128,843	\$ 719,358.64	\$ 49.34
2021	1,390	\$ 15,796,384	\$ 655,839	\$ 16,452,223	\$ 763,689	\$ 15,688,534	\$ 822,969.97	\$ 49.34
2022	1,565	\$ 16,452,223	\$ 650,569	\$ 17,102,792	\$ 859,837	\$ 16,242,955	\$ 926,581.29	\$ 49.34
2023	1,740	\$ 17,102,792	\$ 640,342	\$ 17,743,134	\$ 955,984	\$ 16,787,150	\$ 1,030,192.62	\$ 49.34
2024	1,750	\$ 17,743,134	\$ 624,916	\$ 18,368,050	\$ 961,479	\$ 17,406,571	\$ 1,036,113.27	\$ 49.34
2025	1,750	\$ 18,368,050	\$ 608,469	\$ 18,976,519	\$ 961,479	\$ 18,015,040	\$ 1,036,113.27	\$ 49.34
2026	1,750	\$ 18,976,519	\$ 591,217	\$ 19,567,736	\$ 961,479	\$ 18,606,257	\$ 1,036,113.27	\$ 49.34
2027	1,750	\$ 19,567,736	\$ 573,123	\$ 20,140,859	\$ 961,479	\$ 19,179,380	\$ 1,036,113.27	\$ 49.34
2028	1,750	\$ 20,140,859	\$ 554,144	\$ 20,695,003	\$ 961,479	\$ 20,733,522	\$ 1,036,113.27	\$ 49.34
2029	1,750	\$ 20,733,522	\$ 534,237	\$ 21,267,759	\$ 961,479	\$ 21,266,280	\$ 1,036,113.27	\$ 49.34
2030	1,750	\$ 21,266,280	\$ 513,358	\$ 21,779,638	\$ 961,479	\$ 21,778,159	\$ 1,036,113.27	\$ 49.34
2031	1,750	\$ 21,778,159	\$ 491,459	\$ 22,269,618	\$ 961,479	\$ 22,268,139	\$ 1,036,113.27	\$ 49.34
2032	1,750	\$ 22,268,139	\$ 468,489	\$ 22,736,628	\$ 961,479	\$ 22,735,149	\$ 1,036,113.27	\$ 49.34
2033	1,750	\$ 22,735,149	\$ 444,397	\$ 23,179,546	\$ 961,479	\$ 23,178,067	\$ 1,036,113.27	\$ 49.34
2034	1,750	\$ 23,178,067	\$ 419,127	\$ 23,597,194	\$ 961,479	\$ 23,595,715	\$ 1,036,113.27	\$ 49.34
2035	1,750	\$ 23,595,715	\$ 392,622	\$ 23,988,337	\$ 961,479	\$ 23,986,858	\$ 1,036,113.27	\$ 49.34
2036	1,750	\$ 23,986,858	\$ 364,823	\$ 24,351,681	\$ 961,479	\$ 24,350,202	\$ 1,036,113.27	\$ 49.34
2037	1,750	\$ 24,350,202	\$ 335,664	\$ 24,685,866	\$ 961,479	\$ 24,684,387	\$ 1,036,113.27	\$ 49.34
2038	1,750	\$ 24,684,387	\$ 305,081	\$ 24,989,468	\$ 961,479	\$ 24,987,989	\$ 1,036,113.27	\$ 49.34
2039	1,750	\$ 24,987,989	\$ 273,003	\$ 25,260,992	\$ 961,479	\$ 25,259,513	\$ 1,036,113.27	\$ 49.34
2040	1,750	\$ 25,259,513	\$ 239,357	\$ 25,498,870	\$ 961,479	\$ 25,497,391	\$ 1,036,113.27	\$ 49.34
2041	1,750	\$ 25,497,391	\$ 204,067	\$ 25,701,458	\$ 961,479	\$ 25,700,000	\$ 1,036,113.27	\$ 49.34
2042	1,750	\$ 25,700,000	\$ 167,053	\$ 25,867,053	\$ 961,479	\$ 25,865,574	\$ 1,036,113.27	\$ 49.34
2043	1,750	\$ 25,865,574	\$ 128,229	\$ 25,993,803	\$ 961,479	\$ 25,992,324	\$ 1,036,113.27	\$ 49.34
2044	1,750	\$ 25,992,324	\$ 87,509	\$ 26,080,333	\$ 961,479	\$ 26,078,854	\$ 1,036,113.27	\$ 49.34
2045	1,750	\$ 26,078,854	\$ 44,798	\$ 26,123,652	\$ 961,479	\$ 26,122,173	\$ 1,036,113.27	\$ 49.34
2046	1,750							
2047	1,750							
2048	1,750							

*Listed absorption for entire subdivision. However, Rough Hollow also has water from TCWCID#17. As such minimum per LUE is the average minimum across all LUE's just for the PUA portion of costs

**Total Annual Minimum Bill = Total Annual Payment + (Total Annual Payment * 25% Times Coverage) - (Total Annual Payment * Impact Fee Credit)

Series 2012	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014							
2015							
2016	\$ 1,532,541	\$ 76,627	\$ 1,609,169	\$ 34,939	\$ 1,574,229	\$ 37,651.40	\$ 6.09
2017	\$ 1,574,229	\$ 78,711	\$ 1,652,941	\$ 46,812	\$ 1,606,129	\$ 50,445.57	\$ 6.09
2018	\$ 1,606,129	\$ 80,306	\$ 1,686,435	\$ 58,684	\$ 1,627,751	\$ 63,239.73	\$ 6.09
2019	\$ 1,627,751	\$ 81,388	\$ 1,709,139	\$ 70,557	\$ 1,638,582	\$ 76,033.90	\$ 6.09
2020	\$ 1,638,582	\$ 81,929	\$ 1,720,511	\$ 82,429	\$ 1,638,081	\$ 88,828.06	\$ 6.09
2021	\$ 1,638,081	\$ 81,904	\$ 1,719,985	\$ 94,302	\$ 1,625,683	\$ 101,622.23	\$ 6.09
2022	\$ 1,625,683	\$ 81,284	\$ 1,706,967	\$ 106,175	\$ 1,600,793	\$ 114,416.39	\$ 6.09
2023	\$ 1,600,793	\$ 80,040	\$ 1,680,832	\$ 118,047	\$ 1,562,785	\$ 127,210.56	\$ 6.09
2024	\$ 1,562,785	\$ 78,139	\$ 1,640,925	\$ 118,726	\$ 1,522,199	\$ 127,941.65	\$ 6.09
2025	\$ 1,522,199	\$ 76,110	\$ 1,598,309	\$ 118,726	\$ 1,479,583	\$ 127,941.65	\$ 6.09
2026	\$ 1,479,583	\$ 73,979	\$ 1,553,562	\$ 118,726	\$ 1,434,837	\$ 127,941.65	\$ 6.09
2027	\$ 1,434,837	\$ 71,742	\$ 1,506,579	\$ 118,726	\$ 1,387,853	\$ 127,941.65	\$ 6.09
2028	\$ 1,387,853	\$ 69,393	\$ 1,457,246	\$ 118,726	\$ 1,338,520	\$ 127,941.65	\$ 6.09
2029	\$ 1,338,520	\$ 66,926	\$ 1,405,446	\$ 118,726	\$ 1,286,721	\$ 127,941.65	\$ 6.09
2030	\$ 1,286,721	\$ 64,336	\$ 1,351,057	\$ 118,726	\$ 1,232,331	\$ 127,941.65	\$ 6.09
2031	\$ 1,232,331	\$ 61,617	\$ 1,293,948	\$ 118,726	\$ 1,175,222	\$ 127,941.65	\$ 6.09
2032	\$ 1,175,222	\$ 58,761	\$ 1,233,983	\$ 118,726	\$ 1,115,258	\$ 127,941.65	\$ 6.09
2033	\$ 1,115,258	\$ 55,763	\$ 1,171,020	\$ 118,726	\$ 1,052,295	\$ 127,941.65	\$ 6.09
2034	\$ 1,052,295	\$ 52,615	\$ 1,104,910	\$ 118,726	\$ 986,184	\$ 127,941.65	\$ 6.09
2035	\$ 986,184	\$ 49,309	\$ 1,035,493	\$ 118,726	\$ 916,768	\$ 127,941.65	\$ 6.09
2036	\$ 916,768	\$ 45,838	\$ 962,606	\$ 118,726	\$ 843,880	\$ 127,941.65	\$ 6.09
2037	\$ 843,880	\$ 42,194	\$ 886,074	\$ 118,726	\$ 767,349	\$ 127,941.65	\$ 6.09
2038	\$ 767,349	\$ 38,367	\$ 805,716	\$ 118,726	\$ 686,991	\$ 127,941.65	\$ 6.09
2039	\$ 686,991	\$ 34,350	\$ 721,340	\$ 118,726	\$ 602,615	\$ 127,941.65	\$ 6.09
2040	\$ 602,615	\$ 30,131	\$ 632,745	\$ 118,726	\$ 514,020	\$ 127,941.65	\$ 6.09
2041	\$ 514,020	\$ 25,701	\$ 539,721	\$ 118,726	\$ 420,995	\$ 127,941.65	\$ 6.09
2042	\$ 420,995	\$ 21,050	\$ 442,045	\$ 118,726	\$ 323,319	\$ 127,941.65	\$ 6.09
2043	\$ 323,319	\$ 16,166	\$ 339,485	\$ 118,726	\$ 220,760	\$ 127,941.65	\$ 6.09
2044	\$ 220,760	\$ 11,038	\$ 231,798	\$ 118,726	\$ 113,072	\$ 127,941.65	\$ 6.09
2045	\$ 113,072	\$ 5,654	\$ 118,726	\$ 118,726	\$ [0]	\$ 127,941.65	\$ 6.09
2046							
2047							
2048							

Exhibit C

Series	Beginning	Interest Expense	Subtotal	Total Annual	Ending Balance	Annual	Monthly	TOTAL	Total	Annual	Monthly
2019	Balance			Debt Payment		Minimum B.I.	Minimum		Annual Debt	Minimum Bill	Minimum
						Paid to PUA	per IUE		Payment	Paid to PUA	per IUE
2014								2014	\$ 90,654	\$ 97,690.68	\$ 49.34
2015								2015	\$ 186,802	\$ 201,302.01	\$ 49.34
2016								2016	\$ 317,889	\$ 342,564.73	\$ 55.43
2017								2017	\$ 425,908	\$ 458,970.23	\$ 55.43
2018								2018	\$ 533,930	\$ 575,375.72	\$ 55.43
2019	\$ 1,165,208	\$ 58,260	\$ 1,223,468	\$ 47,956	\$ 1,175,512	\$ 51,678.61	\$ 4.14	2019	\$ 689,906	\$ 743,459.82	\$ 59.57
2020	\$ 1,175,512	\$ 58,776	\$ 1,234,288	\$ 56,026	\$ 1,178,262	\$ 60,374.53	\$ 4.14	2020	\$ 805,996	\$ 868,561.23	\$ 59.57
2021	\$ 1,178,262	\$ 58,913	\$ 1,237,175	\$ 64,095	\$ 1,173,080	\$ 69,070.44	\$ 4.14	2021	\$ 922,086	\$ 993,662.64	\$ 59.57
2022	\$ 1,173,080	\$ 58,654	\$ 1,231,734	\$ 72,165	\$ 1,159,570	\$ 77,766.36	\$ 4.14	2022	\$ 1,038,176	\$ 1,118,764.05	\$ 59.57
2023	\$ 1,159,570	\$ 57,978	\$ 1,217,548	\$ 80,234	\$ 1,137,314	\$ 86,462.28	\$ 4.14	2023	\$ 1,154,266	\$ 1,243,865.46	\$ 59.57
2024	\$ 1,137,314	\$ 56,866	\$ 1,194,180	\$ 80,695	\$ 1,113,485	\$ 86,959.19	\$ 4.14	2024	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2025	\$ 1,113,485	\$ 55,674	\$ 1,169,159	\$ 80,695	\$ 1,088,464	\$ 86,959.19	\$ 4.14	2025	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2026	\$ 1,088,464	\$ 54,423	\$ 1,142,887	\$ 80,695	\$ 1,062,192	\$ 86,959.19	\$ 4.14	2026	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2027	\$ 1,062,192	\$ 53,110	\$ 1,115,301	\$ 80,695	\$ 1,034,606	\$ 86,959.19	\$ 4.14	2027	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2028	\$ 1,034,606	\$ 51,730	\$ 1,086,336	\$ 80,695	\$ 1,005,641	\$ 86,959.19	\$ 4.14	2028	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2029	\$ 1,005,641	\$ 50,282	\$ 1,055,923	\$ 80,695	\$ 975,228	\$ 86,959.19	\$ 4.14	2029	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2030	\$ 975,228	\$ 48,761	\$ 1,023,989	\$ 80,695	\$ 943,294	\$ 86,959.19	\$ 4.14	2030	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2031	\$ 943,294	\$ 47,165	\$ 990,459	\$ 80,695	\$ 909,763	\$ 86,959.19	\$ 4.14	2031	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2032	\$ 909,763	\$ 45,488	\$ 955,252	\$ 80,695	\$ 874,556	\$ 86,959.19	\$ 4.14	2032	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2033	\$ 874,556	\$ 43,728	\$ 918,284	\$ 80,695	\$ 837,589	\$ 86,959.19	\$ 4.14	2033	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2034	\$ 837,589	\$ 41,879	\$ 879,468	\$ 80,695	\$ 798,773	\$ 86,959.19	\$ 4.14	2034	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2035	\$ 798,773	\$ 39,939	\$ 838,712	\$ 80,695	\$ 758,017	\$ 86,959.19	\$ 4.14	2035	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2036	\$ 758,017	\$ 37,901	\$ 795,917	\$ 80,695	\$ 715,222	\$ 86,959.19	\$ 4.14	2036	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2037	\$ 715,222	\$ 35,761	\$ 750,983	\$ 80,695	\$ 670,288	\$ 86,959.19	\$ 4.14	2037	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2038	\$ 670,288	\$ 33,514	\$ 703,802	\$ 80,695	\$ 623,107	\$ 86,959.19	\$ 4.14	2038	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2039	\$ 623,107	\$ 31,155	\$ 654,263	\$ 80,695	\$ 573,567	\$ 86,959.19	\$ 4.14	2039	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2040	\$ 573,567	\$ 28,678	\$ 602,246	\$ 80,695	\$ 521,550	\$ 86,959.19	\$ 4.14	2040	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2041	\$ 521,550	\$ 26,078	\$ 547,628	\$ 80,695	\$ 466,933	\$ 86,959.19	\$ 4.14	2041	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2042	\$ 466,933	\$ 23,347	\$ 490,279	\$ 80,695	\$ 409,584	\$ 86,959.19	\$ 4.14	2042	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2043	\$ 409,584	\$ 20,479	\$ 430,063	\$ 80,695	\$ 349,368	\$ 86,959.19	\$ 4.14	2043	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2044	\$ 349,368	\$ 17,468	\$ 366,837	\$ 80,695	\$ 286,141	\$ 86,959.19	\$ 4.14	2044	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2045	\$ 286,141	\$ 14,307	\$ 300,448	\$ 80,695	\$ 219,753	\$ 86,959.19	\$ 4.14	2045	\$ 1,160,899	\$ 1,251,014.11	\$ 59.57
2046	\$ 219,753	\$ 10,988	\$ 230,741	\$ 80,695	\$ 150,046	\$ 86,959.19	\$ 4.14	2046	\$ 80,695	\$ 86,959.19	\$ 4.14
2047	\$ 150,046	\$ 7,502	\$ 157,548	\$ 80,695	\$ 76,853	\$ 86,959.19	\$ 4.14	2047	\$ 80,695	\$ 86,959.19	\$ 4.14
2048	\$ 76,853	\$ 3,843	\$ 80,695	\$ 80,695	\$ (0)	\$ 86,959.19	\$ 4.14	2048	\$ 80,695	\$ 86,959.19	\$ 4.14

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule I
FYE2014 Revenue Requirement

	FYE 2014 Budget	Adjustments	FYE 2014 Revenue Requirements
Expense			
(1) Water Department - Expense			
16100 · LCRA Raw Water Reservation Fees			
16101 · LCRA - Raw Water Used (W)	875,942		875,942
16102 · LCRA - Raw Water Reservation(W)	492,776		492,776
16110 · Contract Operations - Water			
16111 · Base Fee for Services (W)	859,805		859,805
16112 · Maintenance & Repairs (W)	0		0
System Wide	481,470		481,470
Distribution System	591,401		591,401
Preventative Maintenance - Plant	40,000		40,000
Preventative Maintenance - Distribution System	30,000		30,000
16113 · Customer Service (W)	358,527		358,527
16114 · Engineering/ Const Fees (W)	34,000		34,000
16120 · Material & Supplies (W)	0		0
16130 · Chemicals (W)	281,956		281,956
Sludge Removal	333,444		333,444
16150 · Outside Services (W)	0		0
16160 · Utilities - Electric (W)	1,286,437		1,286,437
16170 · Utilities - Telephone (W)	18,204		18,204
16180 · Environmental Regulatory Fee(W)	0		0
16190 · Other Expenses (W)	250,000		250,000
(2) Wastewater Department - Exp			
16200 · Contract Operations-Wastewater			
16201 · Base Fee for Services (WW)	244,951		244,951
16202 · Maintenance & Repairs (WW)	0		0
Lakepoint WWTP Maintenance	271,122		271,122
Bohl's WWTP Maintenance	17,200		17,200
Lift Station #14 Maintenance	89,821		89,821
Other Lift Station Maintenance	111,452		111,452
Collection System Maintenance	4,179		4,179
Preventative Maintenance - Plant	25,000		25,000
Preventative Maintenance - Collection System	15,000		15,000
I&I Study and Maintenance	100,000		100,000
Industrial Pre Treatment Program	40,000		40,000
16203 · Customer Services (WW)	38,160		38,160
16210 · Materials & Supplies (WW)	0		0
16214 · Engineering/ Const Fees (W)	26,500		26,500
Bohl's Irrigation	4,500		4,500
16220 · Chemicals (WW)	156,746		156,746
16230 · Sludge Disposal (WW)	365,056		365,056
16240 · Utilities - Electric (WW)	0		0
Lakepointe WWTP	127,264		127,264
Lift Station #14	15,467		15,467
Remaining WW Electric	32,175		32,175
16250 · Utilities - Telephone (WW)	5,861		5,861
16260 · Environmental Regulatory Fe(WW)	0		0
16270 · Other Expense (WW)	3,837		3,837
16280 · Utilities - Gas (WW)	627		627
16330 · Special Programs	0		0
(3) Shared Department - Expense	0		0
16300 · Professional Services	0		0
General Operating	0		0
16311 · General Counsel - Operating	500,000		500,000
16312 · Engineering - Operating	250,400		250,400
16313 · General Manager - Operating	0		0
16314 · Bookkeeping - Operating	90,121		90,121

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 1
FYE2014 Revenue Requirement

	FYE 2014 Budget	Adjustments	FYE 2014 Revenue Requirements
16315 • Financial Manager - Operating	119,237		119,237
16316 • Auditor - Operating	45,000		45,000
16317 • General Counsel-Litigation	0		0
Special Contract Services	0		0
16322 • Rate Study - Special Contract	50,000		50,000
16323 • Inspections/Plan Review-Special	0		0
16324 • Other Engineering Analyses-Spec	0		0
16324 • Other Engineering Analyses-Spec - Other	10,000		10,000
Transitional Support Services	0		0
16301 • General Counsel - Transitional	0		0
16302 • Engineering - Transitional	0		0
630201 • Task 22 - SER Activities	0		0
16302 • Engineering - Transitional - Other	0		0
16303 • General Manager - Transitional	0		0
16304 • Bookkeeping - Transitional	0		0
16305 • Financial Manager -Transitional	0		0
16306 • Misc - Transitional	0		0
16307 • Auditor	0		0
16331 • Inventory Purchases Not Funded	100,000		100,000
16332 • Leak Detection Program	75,000		75,000
16333 • SCADA Control System Maintenance	100,000		100,000
16335 • Tools & Shop Supplies	0		0
16336 • Computer Maintenance & Repair	33,600		33,600
16338 • Janitor/Contract Labor	2,100		2,100
16339 • Office Data & Supplies	30,000		30,000
16340 • Membership & Dues	17,500		17,500
16341 • Utilities - Office & Outside Fa	2,624		2,624
16342 • Conservation Education & Enforc	130,000		130,000
16343 • Insurance - General	130,690		130,690
16344 • Bank Charges	737		737
16345 • Misc. Operating Expense	4,653		4,653
16347 • Lease Expense	67,406		67,406
16410 • Salaries	502,784		502,784
16420 • FICA and Benefits	172,129		172,129
16560 • Miscellaneous Expense	100,000		100,000
17110 • Capital Outlay	0		0
Total O&M Expense	10,162,860		10,162,860
	TRUE		
Annual Debt Service			
Wholesale Customer Debt Service - Water	954,487	(954,487)	0
Wholesale Customer Debt Service - Wastewater	103,062	(103,062)	0
Effluent Debt Service	29,190	7,298	36,488
Retail Customer Debt Service -Water	4,779,600	1,194,900	5,974,500
Retail Customer Debt Service - Wastewater	762,633	190,658	953,291
	6,628,972	335,308	6,964,279
TOTAL ANNUAL EXPENSE	16,791,831	335,308	17,127,139
Income			
(1) Water Department - Revenue			
14100 • Retail Revenues - Water			
14101 • Minimum Bill Revenues (W)	3,781,382	(3,781,382)	0
14102 • Volumetric Revenues (W)	6,571,605	(6,571,605)	0
14103 • Application Fee (W)	92,200		92,200

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 1
FYE2014 Revenue Requirement

	FYE 2014 Budget	Adjustments	FYE 2014 Revenue Requirements
14104 • Tap Fees (W)	557,615		557,615
14105 • Late Fee (W)	277,348		277,348
14106 • Return Check Fee (W)	2,403		2,403
14107 • Inspection Fee (W)	1,900		1,900
14108 • Inquiry Fee	4,070		4,070
14110 • Wholesale Revenues - (WSW)			
14111 • Minimum Bill Revenues (WSW)	1,157,698	(1,157,698)	
14112 • Volumetric Revenues (WSW)	1,870,356	(1,870,356)	
14120 • Other Revenues (W)			
14121 • LUE Reservation Fees	139,475	(139,475)	0
Retail Off-Set		235,221	235,221
System Wide Off-Set		83,088	83,088
14122 • Irrigation Customer Sales (W)	924,317	(924,317)	
14123 • Meter Set Fee (W)	120,074		120,074
14124 • Connection Fees	28,703		28,703
14125 • Billing Services (W)	7,400		7,400
14126 • Drainage Fees	30		30
(2) Wastewater Department - Rev			
14200 • Retail & Wholesale Revenues (WW)			
14201 • Minimum Bill/Volumetric Rev (WW)	2,633,930	(2,633,930)	
Wholesale Minimum Bill	136,267	(136,267)	
Wholesale Volumetric Rate	78,525	(78,525)	
Application Fees	0		0
14204 • Tap Fee (WW)	175,450		175,450
SER Fees - In-House		50,000	50,000
Late Fees	0		0
Returned Check Fee	0		0
Inspection Fee	900		900
14220 • Other Revenues (WW)			
14221 • Grinder Pump Surcharge (WW)	15,475		15,475
14222 • Billing Services (WW)	12,300		12,300
(3) Shared Department - Revenue			
14300 • Shared Department			
Misc Income			0
Total Income	18,589,424		1,664,177
TOTAL REVENUE REQUIREMENT			\$ 15,462,962

Notes

Notes

Excluded from analysis, wholesale
customer debt service is recovered
from contractually set minimum bill.

Increased 25% for times coverage

Increased 25% for times coverage

Increased 25% for times coverage

Based on prior year actual

Notes

Based on prior year actual
Based on prior year actual
Based on prior year actual
Based on prior year actual
Based on prior year actual

Listed Separately Below
Debt and Raw Water Reservation
Portion of LUE Reservation Fees
Fixed O&M Portion of Fee

Based on prior year actual
Based on prior year actual
Removed - pass through revenue.
Based on prior year actual

Based on prior year actual

Based on prior year actual
Based on prior year actual
Based on prior year actual
Based on prior year actual
Based on prior year actual
Based on prior year actual

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Exhibit D

**West Travis county Public Utility Agency
FYE2014 Rate Study**

Schedule 2

Summary of LUE Reservation Fees

LUEs Reserved (Not Connected to System)	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	206	
VISTA RANCH (Blue Blazes?) - Red River Investments	85	
CEDAR VALLEY INVESTMENTS - Bob Sorells	10	
DRIPPING SPRINGS ISD		
DRIPPING SPRINGS ISD		
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT	30	
WILSON FAMILY COMMUNITIES		
GRAHAM MORTGAGE CORPORATION		
LSM RANCH, LTD		
Scott Roberts	256	Assumed begin building in 2014.
PULTE HOMES		
BHM HIGHPOINT		
LINDA FLUKE (LUCKIE)		
TOTAL	587	

Debt Service Portion of Fee	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 379.17	
VISTA RANCH (Blue Blazes?)	\$ 379.17	
CEDAR VALLEY INVESTMENTS	\$ 175.00	
DRIPPING SPRINGS ISD	\$ 379.17	
DRIPPING SPRINGS ISD	\$ 379.17	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT	\$ 175.00	
WILSON FAMILY COMMUNITIES	\$ 379.17	
GRAHAM MORTGAGE CORPORATION	\$ 379.17	
LSM RANCH, LTD	\$ 379.17	
Scott Roberts	\$ 379.17	
PULTE HOMES	\$ 379.17	
BHM HIGHPOINT	\$ 379.17	
LINDA FLUKE (LUCKIE)	\$ 379.17	

O&M Portion of Fee	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 151.90	
VISTA RANCH (Blue Blazes?)	\$ 151.90	
CEDAR VALLEY INVESTMENTS		
DRIPPING SPRINGS ISD	\$ 151.90	
DRIPPING SPRINGS ISD	\$ 151.90	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT		

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WILSON FAMILY COMMUNITIES	\$ 151.90	
GRAHAM MORTGAGE CORPORATION	\$ 151.90	
LSM RANCH, LTD	\$ 151.90	
Scott Roberts	\$ 151.90	
PULTE HOMES	\$ 151.90	
BHM HIGHPOINT	\$ 151.90	
LINDA FLUKE (LUCKIE)	\$ 151.90	

Raw Water Portion of Fee	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 38.06	
VISTA RANCH (Blue Blazes?)	\$ 38.06	
CEDAR VALLEY INVESTMENTS		
DRIPPING SPRINGS ISD	\$ 38.06	
DRIPPING SPRINGS ISD	\$ 38.06	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT		
WILSON FAMILY COMMUNITIES	\$ 38.06	
GRAHAM MORTGAGE CORPORATION	\$ 38.06	
LSM RANCH, LTD	\$ 38.06	
Scott Roberts	\$ 38.06	
PULTE HOMES	\$ 38.06	
BHM HIGHPOINT	\$ 38.06	
LINDA FLUKE (LUCKIE)	\$ 38.06	

Retail/Future Debt Service Off-Set	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 78,108	
VISTA RANCH (Blue Blazes?)	32,229	
CEDAR VALLEY INVESTMENTS	1,750	
DRIPPING SPRINGS ISD	-	
DRIPPING SPRINGS ISD	-	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT	5,250	
WILSON FAMILY COMMUNITIES	-	
GRAHAM MORTGAGE CORPORATION	-	
LSM RANCH, LTD	-	
Scott Roberts	97,067	
PULTE HOMES	-	
BHM HIGHPOINT	-	
LINDA FLUKE (LUCKIE)	\$ -	
TOTAL	214,404	

O&M Off-Set	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 31,291	
VISTA RANCH (Blue Blazes?)	12,911	
CEDAR VALLEY INVESTMENTS	-	

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Exhibit D

DRIPPING SPRINGS ISD	-	
DRIPPING SPRINGS ISD	-	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT	-	
WILSON FAMILY COMMUNITIES	-	
GRAHAM MORTGAGE CORPORATION	-	
LSM RANCH, LTD	-	
Scott Roberts	38,886	
PULTE HOMES	-	
BHM HIGHPOINT	-	
LINDA FLUKE (LUCKIE)	-	
TOTAL	\$ 83,088	

Raw Water Off-Set	2014	Notes
POLO COUNTRY CLUB/ROOSTER SPRINGS	\$ 7,840	
VISTA RANCH (Blue Blazes?)	3,235	
CEDAR VALLEY INVESTMENTS	-	
DRIPPING SPRINGS ISD	-	
DRIPPING SPRINGS ISD	-	
SAWYER 290 CROSSING/SHOPS@ HIGHPOINT	-	
WILSON FAMILY COMMUNITIES	-	
GRAHAM MORTGAGE CORPORATION	-	
LSM RANCH, LTD	-	
Scott Roberts	9,743	
PULTE HOMES	-	
BHM HIGHPOINT	-	
LINDA FLUKE (LUCKIE)	-	
TOTAL	\$ 20,817	

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Exhibit D

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 3
Water/Wastewater Split

Expense	FYE2014 Revenue Requirements	% Water	% Waste water	Water	Wastewater	Notes
(1) Water Department - Expense						
16100 - LCRA Raw Water Reservation Fees						
16101 - LCRA - Raw Water Used (W)	875,942	92%	8%	804,594	71,348	
16102 - LCRA - Raw Water Reservation(W)	492,776	100%		492,776	0	
16110 - Contract Operations - Water		100%		0	0	
16111 - Base Fee for Services (W)	859,805	100%		859,805	0	
16112 - Maintenance & Repairs (W)	0	100%		0	0	
System Wide	481,470	100%		481,470	0	
Distribution System	591,401	100%		591,401	0	
Preventative Maintenance - Plant	40,000	100%		40,000	0	
Preventative Maintenance - Distribution System	30,000	100%		30,000	0	
16113 - Customer Service (W)	358,527	100%		358,527	0	
16114 - Engineering/ Const Fees (W)	34,000	100%		34,000	0	
16120 - Material & Supplies (W)	0	100%		0	0	
16130 - Chemicals (W)	281,956	100%		281,956	0	
Sludge Removal	333,444	100%		333,444	0	
16150 - Outside Services (W)	0	100%		0	0	
16160 - Utilities - Electric (W)	1,286,437	100%		1,286,437	0	
16170 - Utilities - Telephone (W)	18,204	100%		18,204	0	
16180 - Environmental Regulatory Fee(W)	0	100%		0	0	
16190 - Other Expenses (W)	250,000	100%		250,000	0	
(2) Wastewater Department - Exp	0		100%	0	0	
16200 - Contract Operations-Wastewater	0		100%	0	0	
16201 - Base Fee for Services (WW)	244,951		100%	0	244,951	
16202 - Maintenance & Repairs (WW)	0		100%	0	0	
Lakepoint WWTP Maintenance	271,122		100%	0	271,122	
Bohl's WWTP Maintenance	17,200		100%	0	17,200	
Lift Station #14 Maintenance	89,821		100%	0	89,821	
Other Lift Station Maintenance	111,452		100%	0	111,452	
Collection System Maintenance	4,179		100%	0	4,179	
Preventative Maintenance - Plant	25,000		100%	0	25,000	
Preventative Maintenance - Collection System	15,000		100%	0	15,000	
I&I Study and Maintenance	100,000		100%	0	100,000	
Industrial Pre Treatment Program	40,000		100%	0	40,000	
16203 - Customer Services (WW)	38,160		100%	0	38,160	
16210 - Materials & Supplies (WW)	0		100%	0	0	
16214 - Engineering/ Const Fees (W)	26,500		100%	0	26,500	
Bohl's Irrigation	4,500		100%	0	4,500	
16220 - Chemicals (WW)	156,746		100%	0	156,746	
16230 - Sludge Disposal (WW)	365,056		100%	0	365,056	
16240 - Utilities - Electric (WW)	0		100%	0	0	
Lakepoint WWTP	127,264		100%	0	127,264	
Lift Station #14	15,467		100%	0	15,467	
Remaining WW Electric	32,175		100%	0	32,175	
16250 - Utilities - Telephone (WW)	5,861		100%	0	5,861	
16260 - Environmental Regulatory Fe(WW)	0		100%	0	0	
16270 - Other Expense (WW)	3,837		100%	0	3,837	
16280 - Utilities - Gas (WW)	627		100%	0	627	
16330 - Special Programs	0		100%	0	0	
(3) Shared Department - Expense	0		100%	0	0	
16300 - Professional Services	0		100%	0	0	
General Operating	0	78%	22%	0	0	Composite of direct expenses.
16311 - General Counsel - Operating	500,000	78%	22%	389,846	110,154	Composite of direct expenses.
16312 - Engineering - Operating	250,400	54%	46%	136,449	113,951	Consultant estimate
16313 - General Manager - Operating	0	78%	22%	0	0	Composite of direct expenses.
16314 - Bookkeeping - Operating	90,121	78%	22%	70,267	19,854	Composite of direct expenses.
16315 - Financial Manager - Operating	119,237	78%	22%	92,968	26,269	Composite of direct expenses.
16316 - Auditor - Operating	45,000	78%	22%	35,086	9,914	Composite of direct expenses.
16317 - General Counsel-Litigation	0	78%	22%	0	0	Composite of direct expenses.
Special Contract Services	0	78%	22%	0	0	Composite of direct expenses.
16322 - Rate Study - Special Contract	50,000	78%	22%	38,985	11,015	Composite of direct expenses.
16323 - Inspections/Plan Review-Special	0	78%	22%	0	0	Composite of direct expenses.
16323 - Inspections/Plan Review-Special - Other	0	78%	22%	0	0	Composite of direct expenses.
16324 - Other Engineering Analyses-Spec	10,000	78%	22%	7,797	2,203	Composite of direct expenses.
Transitional Support Services	0	78%	22%	0	0	Composite of direct expenses.

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Exhibit D

West Travis county Public Utility Agency
FYE2014 Rate StudySchedule 3
Water/Wastewater Split

	FYE2014 Revenue Requirements	% Water	% Waste water	Water	Wastewater	Notes
16301 - General Counsel - Transitional	0	78%	22%	0	0	Composite of direct expenses.
16302 - Engineering - Transitional	0	78%	22%	0	0	Composite of direct expenses.
630201 - Task 22 - SER Activities	0	78%	22%	0	0	Composite of direct expenses.
16302 - Engineering - Transitional - Other	0	78%	22%	0	0	Composite of direct expenses.
16303 - General Manager - Transitional	0	78%	22%	0	0	Composite of direct expenses.
16304 - Bookkeeping - Transitional	0	78%	22%	0	0	Composite of direct expenses.
16305 - Financial Manager - Transitional	0	78%	22%	0	0	Composite of direct expenses.
16306 - Misc - Transitional	0	78%	22%	0	0	Composite of direct expenses.
16307 - Auditor	0	78%	22%	0	0	Composite of direct expenses.
16331 - Inventory Purchases Not Funded	100,000	100%		100,000	0	
16332 - Leak Detection Program	75,000	100%		75,000	0	
16333 - SCADA Control System Maintenance	100,000	100%		100,000	0	
16335 - Tools & Shop Supplies	0	78%	22%	0	0	Composite of direct expenses.
16336 - Computer Maintenance & Repair	33,600	78%	22%	26,198	7,402	Composite of direct expenses.
16338 - Janitor/Contract Labor	2,100	100%		2,100	0	
16339 - Office Data & Supplies	30,000	78%	22%	23,391	6,609	Composite of direct expenses.
16340 - Membership & Dues	17,500	78%	22%	13,645	3,855	Composite of direct expenses.
16341 - Utilities - Office & Outside Fa	2,624	78%	22%	2,046	578	Composite of direct expenses.
16342 - Conservation Education & Enforc	130,000	100%		130,000	0	
16343 - Insurance - General	130,690	75%	25%	97,773	32,917	Based on composite of assets
16344 - Bank Charges	737	78%	22%	575	162	Composite of direct expenses.
16345 - Misc. Operating Expense	4,653	78%	22%	3,628	1,025	Composite of direct expenses.
16347 - Lease Expense	67,406	78%	22%	52,556	14,850	Composite of direct expenses.
16410 - Salaries	502,784	77%	23%	389,480	113,304	Salaries composite.
16420 - FICA and Benefits	172,129	77%	23%	133,340	38,790	Salaries composite.
16560 - Miscellaneous Expense	100,000	77%	23%	77,465	22,535	Salaries composite.
17110 - Capital Outlay	0			0	0	
Total O&M Expense	10,162,860			7,861,206	2,301,654	
Annual Debt Service						
Wholesale Customer Debt Service and Times Coverage - Water	0	100%		0	0	
Wholesale Customer Debt Service and Times Coverage - Wastewater	0		100%	0	0	
Effluent Debt Service and Times coverage	36,488		100%	0	36,488	
Retail Customer Debt Service and Times Coverage - Water	5,974,500	100%		5,974,500	0	
Retail Customer Debt Service and Times Coverage - Wastewater	953,291		100%	0	953,291	
	6,964,279			5,974,500	989,779	
TOTAL ANNUAL EXPENSE	17,127,139			13,835,706	3,291,433	
Income						
(1) Water Department - Revenue						
14100 - Retail Revenues - Water	0					
14101 - Minimum Bill Revenues (W)	0	100%		0	0	
14102 - Volumetric Revenues (W)	0	100%		0	0	
14103 - Application Fee (W)	92,200	78%	22%	72,040	20,160	Customer Count
14104 - Tap Fees (W)	557,615	100%		557,615	0	
14105 - Late Fee (W)	277,348	81%	19%	224,048	53,300	Expense Composite
14106 - Return Check Fee (W)	2,403	81%	19%	1,941	462	Expense Composite
14107 - Inspection Fee (W)	1,900	81%	19%	1,535	365	Expense Composite
14108 - Inquiry Fee	4,070	81%	19%	3,288	782	Expense Composite
14110 - Wholesale Revenues - (WSW)	0	100%		0	0	
14111 - Minimum Bill Revenues (WSW)	0	100%		0	0	
14112 - Volumetric Revenues (WSW)	0	100%		0	0	
14120 - Other Revenues (W)	0	100%		0	0	
14121 - LUE Reservation Fees System-wide offset	0	100%		0	0	
LUE Reservation Fees - Retail Off-Set	235,221	100%		235,221	0	
LUE Reservation Fees - system-Wide	83,088	100%		83,088	0	
14122 - Irrigation Customer Sales (W)	0	100%		0	0	
14123 - Meter Set Fee (W)	120,074	100%		120,074	0	
14124 - Connection Fees	28,703	100%		28,703	0	
14125 - Billing Services (W)	7,400		100%	0	7,400	
14126 - Drainage Fees	30	100%		30	0	
(2) Wastewater Department - Rev						
14200 - Retail & Wholesale Revenues (WW)	0	100%		0	0	
14201 - Minimum Bill/Volumetric Rev (WW - Retail)	0	100%		0	0	