West Travis County Public Utility Agency

Schedule 1

FYE 2013 Amended Budget

Amended October 4, 2012

	FYE 2012 Projected	Adjustment	FYE 2013 Proposed Budget	N
16345 · Misc. Operating Expense	8,232	14,112	22,344	
16346 · Developer Reimburse Int	15,438	(15,438)	0	Developer Reimbursements through customer surcharg
16347 · Lease Expense	19,447	39,398	58,844	Annualized FYE2012 for 12 r
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 Det
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	$	*9,110,790*
*FYE2013 Actual Budget Includes the following non-recurring expenses:		
Transitional Operating Costs	$	386,676
Cash-capital outlay		57,500
	$	444,176

West Travis County Public Utility Agency
FYE2013 Budget Planning

Schedule 2
FY2013 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)	297,769		297,769	
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 Fe(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

West Travis County Public Utility Agency
FYE2013 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 Maintenanc	50,000		50,000	
16334 · Mapping/GIS Program	0		0	
16335 · Tools & Shop Supplies	20,000		20,000	
16336 · Computer Maintenance & Repair	13,000		13,000	
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			
Ordinary Income/Expense	9,163,950			
Revenue Off-Sets				
(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)	600		600	
14107 · Inspection Fee (W)	600		600	
14108 · Inquiry Fee	4,770		4,770	
Total 14100 · Retail Revenues - Water	845,653	0	845,653	
14110 · Wholesale Revenues - (WSW)				
14111 · Minimum Bill Revenues (WSW)				Removed from Analysis
14112 · Volumetric Revenues (WSW)				Removed from Analysis
Total 14110 · Wholesale Revenues - (WSW)	[illegible]	0	0	
14120 · Other Revenues (W)				
14121 · LUE Reservation Fees (W)	33,000	(33,000)	0	Removed from Analysis

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	

West Travis County Public Utility Agency
FY 2013 Budget Planning

Schedule 3
Water/Wastewater Split

	FY2013 Revenue Requirement	% Water	% Wastewater	Water Revenue Requirement	Wastewater Revenue Requirement	Notes
(1) Water Department - Expense						
16100 · LCRA Raw Water Reservation Fees						
16101 · LCRA - Raw Water Used (W)	[illegible]	[illegible]		[illegible]		
16102 · LCRA - Raw Water Reservation(W)	572,354	[illegible]		[illegible]		
Total 16100 · LCRA Raw Water Reservation Fees	[illegible]			[illegible]		
16110 · Contract Operations - Water						
16111 · Base Fee for Services (W)	475,424	[illegible]		475,424		
16112 · Maintenance & Repairs (W)	324,000	[illegible]		[illegible]		
16113 · Customer Service (W)	207,700	[illegible]		[illegible]		
16114 · Engineering/ Const Fees (W)		[illegible]				
Total 16110 · Contract Operations - Water	[illegible]			[illegible]		
16120 · Material & Supplies (W)	[illegible]	[illegible]		[illegible]		
16130 · Chemicals (W)	25,[illegible]	[illegible]		[illegible]		
16140 · Transportation (W)		[illegible]				
16150 · Outside Services (W)	[illegible]	[illegible]		[illegible]		
16160 · Utilities - Electric (W)	[illegible]	[illegible]		[illegible]		
16170 · Utilities - Telephone (W)	[illegible]	[illegible]		[illegible]		
16180 · Environmental Regulatory Fee(W)	[illegible]	[illegible]		[illegible]		
16190 · Other Expenses (W)	250,000	[illegible]		[illegible]		
Total (1) Water Department - Expense	4,[illegible]			[illegible]	[illegible]	
(2) Wastewater Department - Exp						
16200 · Contract Operations-Wastewater						
16201 · Base Fee for Services (WW)	193,458		[illegible]		[illegible]	
16202 · Maintenance & Repairs (WW)	257,[illegible]		[illegible]		[illegible]	
16203 · Customer Services (WW)	[illegible]		[illegible]		[illegible]	
16204 · Engineering/ Const Fees (WW)	[illegible]		[illegible]		[illegible]	
Total 16200 · Contract Operations-Wastewater	[illegible]		[illegible]		[illegible]	
16210 · Materials & Supplies (WW)	[illegible]		[illegible]	[illegible]	[illegible]	
16220 · Chemicals (WW)	67,000		[illegible]		67,000	
16230 · Sludge Disposal (WW)	[illegible]		[illegible]	[illegible]	[illegible]	
16240 · Utilities - Electric (WW)	512,131		[illegible]	[illegible]	512,131	
16250 · Utilities - Telephone (WW)	[illegible]		[illegible]	[illegible]	[illegible]	
16260 · Environmental Regulatory Fe(WW)	10,000		[illegible]		10,000	
Special Programs	335,418	[illegible]	[illegible]	[illegible]	235,418	
16270 · Other Expense (WW)	20,000		[illegible]	[illegible]	20,000	
16280 · Utilities - Gas (WW)	[illegible]		[illegible]	[illegible]	[illegible]	
Total (2) Wastewater Department - Exp	[illegible]			[illegible]	[illegible]	
(3) Shared Department - Expense						
16300 · Professional Services						
General Operating						
16311 · General Counsel - Operating	250,000	[illegible]	[illegible]	2[illegible]	25,000	Per consultant estimate of time
16312 · Engineering - Operating	[illegible]	[illegible]	[illegible]	[illegible]	10,000	Per consultant estimate of time
16313 · General Manager - Operating		[illegible]	[illegible]		-	Per consultant estimate of time
16314 · Bookkeeping - Operating	[illegible]	[illegible]	[illegible]	[illegible]	-	Per consultant estimate of time
16315 · Financial Manager - Operating	[illegible]	[illegible]	[illegible]	[illegible]	-	Per consultant estimate of time
16316 · General Counsel - Legislative	[illegible]	[illegible]	[illegible]	[illegible]	-	Per consultant estimate of time
Total General Operating	350,000			297,000	53,000	
Special Contract Services						
16321 · General Counsel - Special Contr	[illegible]	[illegible]	[illegible]	-	-	Per consultant estimate of time
16322 · Rate Study - Special Contract	40,000	[illegible]	[illegible]	35,000	5,000	Per consultant estimate of time
16323 · Inspections/Plan Review-Special	50,000	[illegible]	[illegible]	45,000	5,000	Per consultant estimate of time
16324 · Other Engineering Analyses-Spec	457,000	[illegible]	[illegible]	[illegible]	[illegible]	Based on scheduled projects
Total Special Contract Services	547,000			[illegible]	[illegible]	
Transitional Support Services						
16301 · General Counsel - Transitional		[illegible]	[illegible]			[illegible]
16302 · Engineering - Transitional						
630301 · Task 22 - SER Activities		[illegible]	[illegible]			[illegible]
16302 · Engineering - Transitional - Other		[illegible]	[illegible]			[illegible]
Total 16302 · Engineering - Transitional	[illegible]					
16303 · General Manager - Transitional	[illegible]	[illegible]	[illegible]			[illegible]
16304 · Bookkeeping - Transitional	[illegible]	[illegible]	[illegible]			[illegible]
16305 · Financial Manager -Transitional	[illegible]	[illegible]	[illegible]			[illegible]
16306 · Misc - Transitional	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
Total Transitional Support Services	[illegible]			[illegible]	[illegible]	
Total 16300 · Professional Services	[illegible]			[illegible]	[illegible]	
Personnel Expenses						
Salaries	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Based on [illegible]
Benefits	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Based on [illegible]
Total Personnel Services	[illegible]			[illegible]	112,176	
16331 · Inventory Purchases Not Funded	[illegible]	[illegible]		[illegible]	-	Meters
Training	[illegible]	[illegible]		[illegible]	[illegible]	Based on [illegible]
Vehicles		[illegible]				Based on [illegible]
16332 · Leak Detection Program	[illegible]	[illegible]		[illegible]		
16333 · SCADA Control System Maintenance	[illegible]	[illegible]		[illegible]		
16334 · Mapping/GIS Program	[illegible]	[illegible]	[illegible]			[illegible]
16335 · Tools & Shop Supplies	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16336 · Computer Maintenance & Repair	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
16337 · Furniture		[illegible]				[illegible]
16338 · Janitor/Contract Labor		[illegible]				[illegible]
16339 · Office Data & Supplies	[illegible]	[illegible]		[illegible]		[illegible]
16340 · Utilities - Office & Outside Fa	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]

Page 1 of 3

West Travis County Public Utility Agency
FYE2015 Budget Planning

Schedule 3
Water/Wastewater Split

	FYE 2015 Revenue Requirement	% Water	% Wastewater	Water Revenue Requirement	Wastewater Revenue Requirement	Notes
16342 · Conservation Education & Enforc	[illegible]	[illegible]		[illegible]		
16343 · Insurance - General	[illegible]		[illegible]	[illegible]	27,101	Original Cost Allocation
16344 · Bank Charges	[illegible]		[illegible]	[illegible]	[illegible]	Composite
16345 · Misc. Operating Expense	[illegible]		[illegible]	[illegible]	[illegible]	Composite
16346 · Developer Reimbursement Fee	[illegible]	[illegible]				
16347 · Lease Expense	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total (3) Shared Department - Expense	[illegible]			[illegible]	[illegible]	
16560 · Miscellaneous Expense	[illegible]		[illegible]	[illegible]	[illegible]	Composite
17100 · Capital Outlay	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
Total O&M Expense	[illegible]			[illegible]	[illegible]	
In-Lieu of Debt Service (Operating Funded - Wastewater, Total System)	[illegible]		[illegible]	-	[illegible]	Based on original cost of assets purchased
In-Lieu of Debt Service (Operating Funded - Water, Total System)	[illegible]	[illegible]		[illegible]	-	Based on original cost of assets purchased
In-Lieu of Debt Service (Operating Funded - Water, Retail Only)	[illegible]	[illegible]		[illegible]		Based on original cost of assets purchased
Total Expenses	15,499,072			12,143,303	3,355,763	
				TRUE		
Ordinary Income/Expense	[illegible]					
Revenue Off-Sets						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)		[illegible]				
14102 · Volumetric Revenues (W)		[illegible]		[illegible]		
14103 · Application Fee (W)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
14104 · Tap Fees (W)	[illegible]	[illegible]		[illegible]		
14105 · Late Fee (W)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
14106 · Return Check Fee (W)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
14107 · Inspection Fee (W)	[illegible]		[illegible]	[illegible]	[illegible]	Expense Composite
14108 · Inquiry Fee	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
Total 14100 · Retail Revenues - Water	[illegible]			[illegible]	[illegible]	
14110 · Wholesale Revenues - (WSW)						
14111 · Minimum Bill Revenues (WSW)		[illegible]		[illegible]		
14112 · Volumetric Revenues (WSW)		[illegible]			[illegible]	
Total 14110 · Wholesale Revenues - (WSW)		[illegible]				
14120 · Other Revenues (W)						
14121 · LUE Reservation Fees (W)		[illegible]			[illegible]	
14122 · Irrigation Customer Sales (W)		[illegible]		[illegible]		
14123 · Meter Set Fee (W)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
14124 · Connection Fees	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
14125 · Billing Services (W)	[illegible]	[illegible]		[illegible]	-	
14126 · Drainage Fees		[illegible]		-	-	
Total 14120 · Other Revenues (W)	113,572			[illegible]	[illegible]	
Total (1) Water Department - Revenue	[illegible]			[illegible]	[illegible]	
(2) Wastewater Department - Rev						
14200 · Retail & Wholesale Revenues (WW						
14201 · Minimum Bill/Volumetric Rev (WW			[illegible]	-		
14203 · Application Fee (WW)	-		[illegible]			
14204 · Tap Fee (WW)	[illegible]		[illegible]		[illegible]	
14205 · Late Fees (WW)			[illegible]	-		
14206 · Return Check Fee (WW)			[illegible]	-		
14207 · Inspection Fee (WW)	-		[illegible]			
Total 14200 · Retail & Wholesale Revenues (WW	[illegible]			-	[illegible]	
14220 · Other Revenues (WW)						
14221 · Grinder Pump Surcharge (WW)	[illegible]		[illegible]	-	[illegible]	
14222 · Billing Services (WW)	[illegible]		[illegible]	-	[illegible]	
Total 14220 · Other Revenues (WW)	[illegible]			-	[illegible]	
Total (2) Wastewater Department - Rev	[illegible]			-	[illegible]	
(3) Shared Department - Revenue						
14300 · Shared Departments						
14301 · Inspection Fees & Plan Review			[illegible]	-		
14302 · Legal Review Fees			[illegible]			
14303 · Vehicle Lease			[illegible]	-		
14304 · Interest Earned on Checking	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Expense Composite
Total 14300 · Shared Departments	[illegible]			[illegible]	[illegible]	
Total (3) Shared Department - Revenue	[illegible]			[illegible]	[illegible]	
Total Revenue Off-Sets	[illegible]			[illegible]	[illegible]	
Total Revenue Requirement	14,319,214			11,262,098	3,057,116	
	TRUE			TRUE		
				14,319,214		

Composite, Less Commodities (raw water, chemicals, electricity, sludge)

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%

West Travis County Public Utility Agency
FYE2013 Budget Planning

Schedule 3
Water/Wastewater Split

		FYE 2013 Revenue Requirement	% Water	% Wastewater	Wastewater Revenue Requirement	Wastewater Revenue Requirement	Notes
	Wastewater	1,968					
		7,447					
Composite of Expenses	Water	12,143,303	78%	22%			
	Wastewater	3,355,768					
		15,499,072					

West Travis County Public Utility Agency
FYE 2013 Budget Planning

Schedule 4
Base Extra Capacity Cost Functionalization

Account	FYE 2013 Revenue Requirements	% Base	% Extra	% Common Costs	Base Costs	Extra Capacity Costs	Common Costs	Notes
(1) Water Department - Expense								
16400 · LCRA Raw Water Reservation Fees								
16401 · LCRA - Raw Water Land (W)	[illegible]							[illegible]
16402 · LCRA - Raw Water Reservation (W)	[illegible]							[illegible]
Total 16400 · LCRA Raw Water Reservation Fees	[illegible]							
16110 · Contract Operations - Water								
16111 · Base Fee for Services (W)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16112 · Maintenance & Repairs (W)	[illegible]							Retail only expense
16113 · Customer Service (W)	[illegible]			[illegible]			[illegible]	
16114 · Engineering/ Const Fees (W)		[illegible]	[illegible]					
Total 16110 · Contract Operations - Water	[illegible]				[illegible]	[illegible]	[illegible]	
16120 · Material & Supplies (W)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16130 · Chemicals (W)	[illegible]	[illegible]			[illegible]			
16140 · Transportation (W)		[illegible]	[illegible]					
16150 · Outside Services (W)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16160 · Utilities - Electric (W)	[illegible]	[illegible]			[illegible]			System Base Extra Capacity
16170 · Utilities - Telephone (W)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16180 · Environmental Regulatory Fee (W)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16190 · Other Expenses (W)	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Total (1) Water Department - Expense	[illegible]				[illegible]	[illegible]	[illegible]	
(2) Wastewater Department - Exp								
16200 · Contract Operations-Wastewater								
16201 · Base Fee for Services (WW)								
16202 · Maintenance & Repairs (WW)								
16203 · Customer Services (WW)								
16204 · Engineering/ Const Fees (WW)								
Total 16200 · Contract Operations-Wastewater								
16210 · Materials & Supplies (WW)								
16220 · Chemicals (WW)								
16230 · Sludge Disposal (WW)								
16240 · Utilities - Electric (WW)								
16250 · Utilities - Telephone (WW)								
16260 · Environmental Regulatory Fee (WW)								
Special Programs	[illegible]							[illegible]
16270 · Other Expenses (WW)								
16280 · Utilities - Gas (WW)								
Total (2) Wastewater Department - Exp	[illegible]							
(3) Shared Department - Expense								
16300 · Professional Services								
General Operating								
16311 · General Counsel - Operating	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
16312 · Engineering - Operating	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Corporate
16313 · General Manager - Operating		[illegible]	[illegible]	[illegible]				Corporate
16314 · Bookkeeping - Operating		[illegible]	[illegible]	[illegible]				Corporate
16315 · Financial Manager - Operating		[illegible]	[illegible]	[illegible]				Corporate
16316 · General Counsel - Legislative		[illegible]	[illegible]	[illegible]				Corporate
Total General Operating	[illegible]				[illegible]	[illegible]		
Special Contract Services								
16321 · General Counsel - Special Contr		[illegible]	[illegible]	[illegible]				Corporate
16322 · Rate Study - Special Contract	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Corporate
16323 · Inspections/Plan Review-Special	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Corporate
16324 · Other Engineering Analyses-Spec	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
Total Special Contract Services	[illegible]				[illegible]	[illegible]		
Transitional Support Services								
16302 · General Counsel - Transitional	[illegible]	[illegible]	[illegible]	[illegible]				Corporate
16303 · Engineering - Transitional								
630301 · Task 22 - SER Activities		[illegible]	[illegible]	[illegible]				Corporate
16303 · Engineering - Transitional - Other		[illegible]	[illegible]	[illegible]				Corporate
Total 16303 · Engineering - Transitional	[illegible]	[illegible]	[illegible]					Corporate
16301 · General Manager - Transitional		[illegible]	[illegible]					Corporate
16304 · Bookkeeping - Transitional		[illegible]	[illegible]	[illegible]				Corporate
16305 · Financial Manager - Transitional		[illegible]	[illegible]					Corporate
16306 · Misc - Transitional		[illegible]	[illegible]	[illegible]				Corporate
Total Transitional Support Services								
Total 16300 · Professional Services	[illegible]				[illegible]	[illegible]		
Personnel Expenses								
Salaries	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	Based on component of salaries
Benefits	[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	Based on component of salaries
Total Personnel Services	[illegible]				[illegible]	[illegible]	[illegible]	
16111 · Inventory Purchases Not Funded	[illegible]			[illegible]			[illegible]	Meter Replacement Program
Training	[illegible]			[illegible]			[illegible]	
Vehicles				[illegible]				
16332 · Leak Detection Program	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16333 · SCADA Control System Maintenance	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16334 · Mapping/GIS Program		[illegible]	[illegible]					System Base Extra Capacity
16335 · Tools & Shop Supplies	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	Based on component of salaries
16336 · Computer Maintenance & Repair	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	Based on component of salaries
16337 · Furniture		[illegible]	[illegible]	[illegible]				Based on component of salaries
16338 · Janitorial/Contract Labor		[illegible]	[illegible]					Based on component of salaries
16339 · Office Items & Supplies	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	Based on component of salaries
16341 · Utilities - Office & Outside Fa	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		Based on component of salaries
16342 · Conservation Education & Enforc	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Corporate
16343 · Insurance General	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
16344 · Bank Charges	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Corporate
16345 · Misc. Operating Expense	[illegible]	[illegible]	[illegible]	[illegible]		[illegible]		Corporate
16346 · Developer Reimburse Int				[illegible]				[illegible]
16347 · Lease Expense	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]

Page 1 of 2

WTCPUA00009752

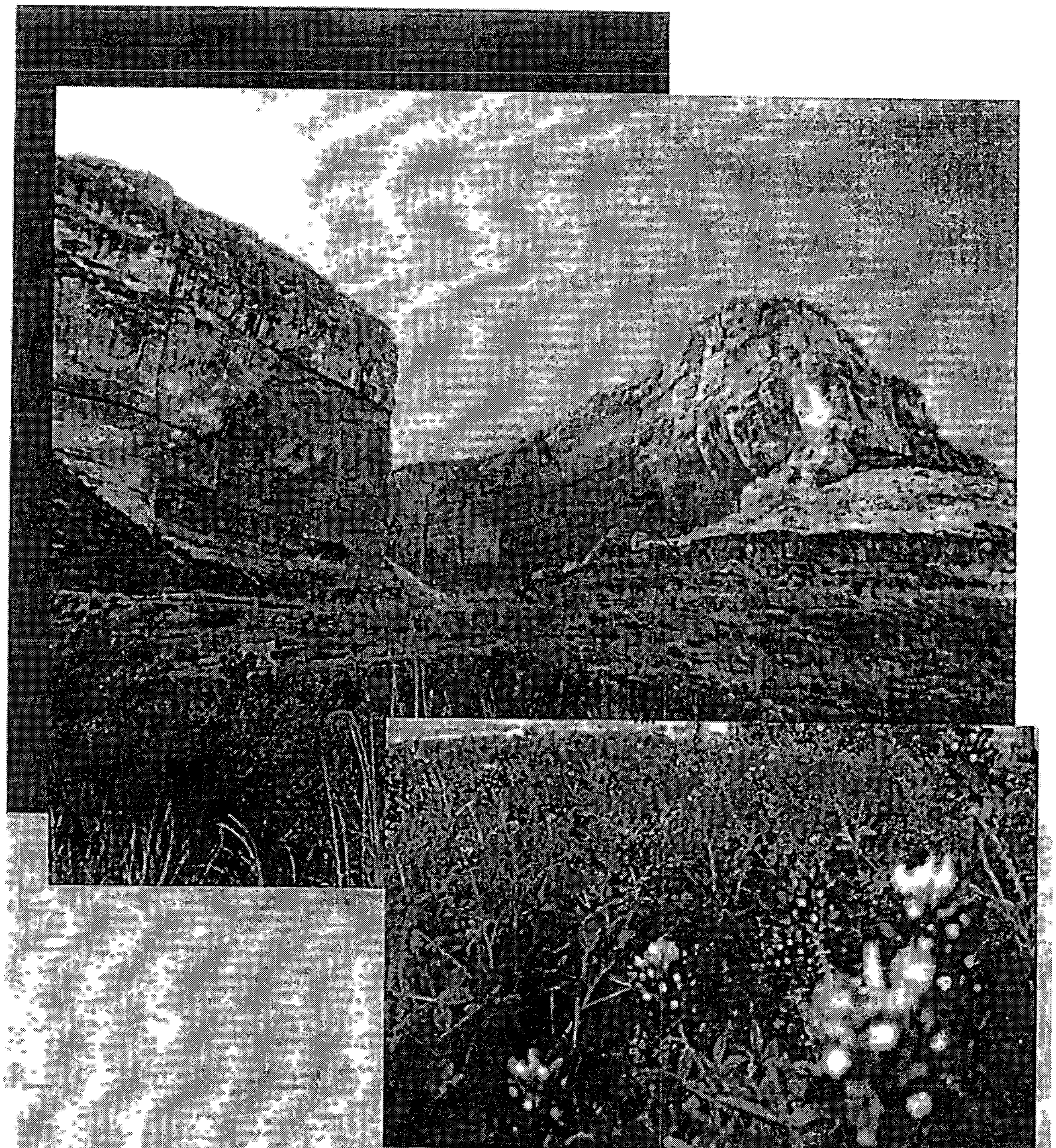
West Travis County Public Utility Agency
FY 2013 Budget Planning

Schedule 4
Base-Extra Capacity Cost Functionalization

	FY13 2013 Revenue Requirement	% Base	% Extra	% Customer Costs	Base Costs	Extra Capacity Costs	Customer Costs	Notes
Total (3) Shared Department - Expense	[illegible]				397,[illegible]	[illegible]	161,[illegible]	
16460 · Miscellaneous Expense	[illegible]	[illegible]	[illegible]	[illegible]	29,[illegible]	[illegible]		Composite
17110 · Capital Outlay	[illegible]			[illegible]			[illegible]	
Total O&M Expense	[illegible]				[illegible]	[illegible]	[illegible]	
In-Lieu of Debt Service (Operating Funded - Wastewater, Total System)		[illegible]	[illegible]					System Base Extra Capacity
In-Lieu of Debt Service (Operating Funded - Water, Total System)	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]		System Base Extra Capacity
In-Lieu of Debt Service (Operating Funded - Water, Retail Only)	[illegible]							[illegible]
Total Expenses	12,043,303				4,368,617	3,622,942	647,254	
	FALSE				FALSE			
Ordinary Income/Expense								
Revenue Off-Sets								
(1) Water Department - Revenue								
14100 · Retail Revenues - Water								
14101 · Minimum Bill Revenues (W)		[illegible]	[illegible]	[illegible]				Composite
14102 · Volumetric Revenues (W)		[illegible]	[illegible]	[illegible]				Composite
14103 · Application Fee (W)	41,[illegible]			[illegible]			[illegible]	Customer Cost
14104 · Tap Fees (W)	[illegible]			[illegible]			[illegible]	Customer Cost
14105 · Late Fee (W)	152,[illegible]			[illegible]			[illegible]	Customer Cost
14106 · Return Check Fee (W)	[illegible]			[illegible]			[illegible]	Customer Cost
14107 · Inspection Fee (W)	[illegible]			[illegible]			[illegible]	Customer Cost
14108 · Inquiry Fee	[illegible]			[illegible]			[illegible]	Customer Cost
Total 14100 · Retail Revenues - Water	[illegible]			[illegible]			[illegible]	Composite
14110 · Wholesale Revenues - (WSW)								
14111 · Minimum Bill Revenues (WSW)		[illegible]	[illegible]	[illegible]				Composite
14112 · Volumetric Revenues (WSW)		[illegible]	[illegible]	[illegible]				Composite
Total 14110 · Wholesale Revenues - (WSW)		[illegible]	[illegible]	[illegible]				Composite
14120 · Other Revenues (W)								
14121 · LCTI Reservation Fees (W)		[illegible]	[illegible]	[illegible]				Composite
14122 · Irrigation Contract Sales (W)		[illegible]	[illegible]	[illegible]				Composite
14123 · Meter Set Fee (W)	[illegible]			[illegible]			[illegible]	Customer Cost
14124 · Construction Fees	[illegible]			[illegible]			[illegible]	Customer Cost
14125 · Billing Services (W)	[illegible]			[illegible]			[illegible]	Customer Cost
14126 · Drainage Fees		[illegible]	[illegible]	[illegible]				Composite
Total 14120 · Other Revenues (W)	[illegible]				[illegible]		[illegible]	
Total (1) Water Department - Revenue	[illegible]						[illegible]	
(2) Wastewater Department - Rev								
14200 · Retail & Wholesale Revenues (WW)								
14201 · Minimum Bill/Volumetric Rev (WW)		[illegible]	[illegible]	[illegible]				
14203 · Application Fee (WW)		[illegible]	[illegible]	[illegible]				
14204 · Tap Fee (WW)		[illegible]	[illegible]					
14205 · Late Fees (WW)		[illegible]	[illegible]					
14206 · Return Check Fee (WW)		[illegible]	[illegible]					
14207 · Inspection Fee (WW)	[illegible]	[illegible]	[illegible]					
Total 14200 · Retail & Wholesale Revenues (WW)		[illegible]	[illegible]	[illegible]				
14220 · Other Revenues (WW)		[illegible]	[illegible]					
14221 · Grinder Pump Surcharge (WW)		[illegible]	[illegible]	[illegible]				
14222 · Billing Services (WW)		[illegible]	[illegible]	[illegible]				
Total 14220 · Other Revenues (WW)					[illegible]		[illegible]	
Total (2) Wastewater Department - Rev	[illegible]							
(3) Shared Department - Revenue								
14300 · Shared Department								
14301 · Inspection Fees & Plan Review		[illegible]	[illegible]	[illegible]				[illegible]
14302 · Legal Review Fees		[illegible]	[illegible]	[illegible]				Composite
14303 · Vehicle Lease		[illegible]	[illegible]	[illegible]				Composite
14304 · Interest Earned on Checking	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]		Composite
Total 14300 · Shared Department	[illegible]				[illegible]	[illegible]		
Total (3) Shared Department - Revenue	[illegible]				[illegible]	[illegible]		
Total Revenue Off-Sets	[illegible]				[illegible]	[illegible]	[illegible]	
Total Revenue Requirement	11,162,098				4,368,373	3,622,713	(211,361)	
					7,757,724			
Rev Al					3,119,620			
Raw Water, Also goes to 2 wholesale customers	995,460				10,877,344			
Repairs and Maintenance	528,000							
Debt Service	1,595,960							
	3,119,620							
System Base/Extra Capacity		42%	58%					
Composite	1,692,242	41%	39%	0%	639,051	656,702		

Page 2 of 2

WTCPUA00009753



Water Resources Management, LLC

8705 Shoal Creek Blvd., Suite 101, Austin, TX 78757
Phone (512) 420-9841, Fax (512) 420-9237

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

DRAFT

Schedule 1

Summary of Existing Facilities Purchase Price

Summary of PUA Obligations	PUA Obligation	Series 2013 Funded Amount	Series 2015 Funded Amount	Series 2019 Funded Amount	Total
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 B

Water Facilities	LCRA Original Cost	Series 2013 Funded Amount	Series 2015 Funded Amount	Series 2019 Funded Amount	Total
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
Total WATER Facilities	$ 128,603,059	$ 100,114,650	$ 16,183,737	$ 12,304,671	$ 128,603,059

Wastewater Facilities	LCRA Original Cost	Series 2013 Funded Amount	Series 2015 Funded Amount	Series 2019 Funded Amount	Total
Total Regional Facilities - Wastewater					
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
	$ 27,599,194	$ 21,485,365	$ 3,473,153	$ 2,640,676	$ 27,599,194
Total Retail Facilities - Wastewater					
Total Retail Facilities - Wastewater	$ 15,698,024	$ 12,220,566	$ 1,975,479	$ 1,501,978	$ 15,698,024
Total WASTEWATER Facilities	$ 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

EXHIBIT G

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

DRAFT

Schedule 2

Existing Water Projects, Before Interest Expense

Systemwide Projects	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
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

SH 71 System Projects	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
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

US 290 System Projects	Original Cost Funded Through Series 2013 Bonds	Original Cost Funded Through Series 2015 Bonds	Original Cost Funded Through Series 2019 Bonds	Total
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 (Garden Hill)	1,042,849	168,579	128,172	1,339,600
	$ 18,637,230	$ 3,012,746	$ 2,290,624	$ 23,940,600

Retail Water Projects	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	$ 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

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

DRAFT

Schedule 3

Existing Water Projects - Impact Fee Credit

Percent of Costs Funded with Series 2013 Bonds 78%

Systemwide Projects	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
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

SH 71 System Projects	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
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

US 290 System Projects	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
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)	409,486	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
	$ 18,637,330	$ 8,091,603	$ 6,299,135	$ 3,149,568	$ 15,487,663

Retail Water Projects	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	$ 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

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

DRAFT

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

DRAFT

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

DRAFT

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)		excluded			
	$	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)		excluded			
	$	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)		excluded			
	$	25,987,230		$	2.14
Total	*$*	*88,208,461*			

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

DRAFT

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

US290 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.

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

DRAFT

Schedule 8
Capital Cost Allocation - Regional Facilities

SH 71 System	Contractual Commitment (gal/max day)	Series 2013 Cost per Gallon	Series 2013 Capital Cost Allocated to Customer	Series 2015 Cost per Gallon	Series 2015 Capital Cost Allocated to Customer	Series 2019 Cost per Gallon	Series 2019 Capital Cost Allocated to Customer
[illegible] Creek West	[illegible]	$ [illegible]	2,745,354	$ [illegible]	$ 161,477	$ 0.26	$ 274,235
[illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.37	119,416	$ 0.25	256,062
[illegible] Mountain	[illegible]	$ 2.53	407,775	$ [illegible]	[illegible]	$ 0.29	40,971
[illegible]	42,900	[illegible]	[illegible]	$ 0.37	[illegible]	$ [illegible]	[illegible]
[illegible]	2,080,000	[illegible]	5,432,081	0.37	778,174	$ 0.25	[illegible]
[illegible]	[illegible]	$ [illegible]	1,533,999	$ [illegible]	215,550	$ 0.28	163,785
Travis County MUD #12	[illegible]	[illegible]	11,275,443	$ [illegible]	1,429,396	$ 0.28	1,252,398
[illegible]	[illegible]	$ [illegible]	1,574,262	$ 0.37	[illegible]	$ 0.25	151,150
[illegible]	3,207,017	$ 2.83	9,091,619	$ 0.37	1,200,135	$ 0.25	912,476
[illegible]	2,393,060	$ 2.83	6,762,415	$ 0.37	891,655	$ 0.28	679,456
Sub-Total	14,579,232		$ 41,092,566		$ 5,549,366		$ 4,219,244

US 290 System	Contractual Commitment (gal/max day)	Series 2013 Cost per Gallon	Series 2013 Capital Cost Allocated to Customer	Series 2015 Cost per Gallon	Series 2015 Capital Cost Allocated to Customer	Series 2019 Cost per Gallon	Series 2019 Capital Cost Allocated to Customer
[illegible]	[illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ 0.36	$ 363,757
[illegible]	[illegible]	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.36	441,151
[illegible]	1,180,179	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.36	424,203
[illegible]	[illegible]	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.16	201,154
[illegible]	[illegible]	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.36	586,653
[illegible]	[illegible]	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.36	1,563,851
[illegible]	[illegible]	$ [illegible]	[illegible]	$ [illegible]	[illegible]	$ 0.36	437,378
[illegible]	[illegible]		$ [illegible]		$ [illegible]		$ 4,427,207
Retail Only			$ [illegible]		$ [illegible]		$ 1,658,230
TOTAL	27,000,000		$ 117,972,879		$ 16,181,737		$ 12,304,671
			TRUE		TRUE		TRUE

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

WTCPUA00009764

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

DRAFT

Schedule 9
Determination of Capital Adjustment to Existing Customers

		Total Cost		Water Cost
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
				78%	13%	10%
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	10,418,646		$ 4,464,473	$ 3,475,494	$ 561,821	$ 427,158

US 290 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
Dripping Springs WSC*	1,334,635	6%	$ 572,012	$ 445,298	$ 71,983	$ 54,730
Belterra - HCWCID #1 (3)	3,645,630	15%	1,562,482	1,216,357	196,627	149,497
Belterra - HCWCID #2	1,341,850	6%	575,532	448,039	72,426	55,067
Hays City 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

WTCPUA00009765

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
SH 71 System	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Adjusted Capital Allocation
Barton Creek West	$ 2,735,354	$ (350,331)	$ 2,385,023	$ 351,477	$ (56,632)	$ 304,845	$ 274,835	$ (43,058)	$ 231,777	$ 2,921,645
[illegible]	2,568,415	(285,583)	2,282,832	339,416	(46,230)	293,186	258,067	(35,149)	222,918	2,798,531
Crystal Mountain	407,775	(33,365)	374,410	53,887	(5,393)	48,494	40,971	(4,101)	36,870	459,774
[illegible]	221,483		221,483	16,094	-	16,094	12,206		12,206	155,733
Lazy Nine*	5,810,041	(1,468,229)	[illegible]	778,374		778,374	591,806		591,806	5,812,032
[illegible]	1,631,099	(66,124)	1,564,975	215,550	(10,689)	204,861	163,885	(8,127)	155,758	1,925,594
[illegible]	11,270,443	(486,639)	10,783,804	1,489,388	(78,666)	1,410,722	1,132,398	(54,811)	1,077,587	13,297,113
Masonwood	1,524,262		1,524,262	201,431		201,431	153,150	-	153,150	1,878,843
Current Retail	9,081,619	(2,253,053)	6,828,566	1,200,135	(360,211)	839,925	912,476	(276,913)	635,563	[illegible]
Future	6,762,435	-	6,762,435	893,655		893,655	679,456		679,456	8,335,546
[illegible]	$ 41,912,966	$ (4,923,723)	$ 37,069,243	$ 5,549,964	$ (561,871)	$ 4,587,547	$ 4,219,244	$ (427,158)	$ 3,792,086	$ 15,318,876

	Series 2013			Series 2015			Series 2019			
US 290 System	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Capital Allocation	Less Capital Adjustment	Adjusted Capital Allocation	Adjusted Capital Allocation
Dripping Springs WSC*	$ 3,797,253	$ (445,298)	$ 3,351,955	$ 478,432	$ (71,883)	$ 406,549	$ 363,757	$ (54,730)	$ 309,026	[illegible]
Belterra - HCWCID #1	4,636,902	(1,216,357)	3,420,545	564,223	[illegible]	367,597	446,191	[illegible]	[illegible]	[illegible]
Belterra - HCWCID #2	4,428,243	(448,039)	3,980,204	[illegible]	[illegible]	485,507	424,203	(55,067)	369,136	[illegible]
Hays Cty Reunion Ranch (Krasovek)	2,099,881	(256,242)	1,843,639	264,523	(41,472)	223,051	201,156	(31,404)	[illegible]	[illegible]
City of Dripping Springs (Headwaters)	6,124,210	(264,570)	5,859,641	771,616	(42,768)	728,848	586,668	(32,517)	554,151	[illegible]
Current Retail	16,387,634	(1,843,407)	14,544,227	2,064,749	[illegible]	1,766,759	1,563,851	(226,565)	1,113,786	[illegible]
Future	8,741,371		8,741,371	1,101,363	-	1,101,363	837,378	-	837,378	[illegible]
Sub-Total	$ 46,215,494	$ (4,473,913)	$ 41,741,581	$ [illegible]	$ [illegible]	$ 5,099,674	$ 4,427,207	$ (549,870)	$ 3,877,337	[illegible]
Retail Only	$ 29,764,419	$ -	$ 29,764,419	$ 4,811,479	$	$ 4,811,479	$ 3,654,220	$ -	$ 3,655,220	$ 38,234,117
TOTAL	$ 117,972,879	$ (9,337,636)	$ 108,575,243	$ 16,183,737	$ (1,285,035)	$ 14,896,699	$ 12,304,671	$ (977,028)	$ 11,327,643	$ 134,801,586
	TRUE		TRUE	TRUE		TRUE	TRUE		TRUF	

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

West Travis County Public Utility Agency
FY2014 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	$	1,410,712	$	1,072,587	$	13,267,114
Plus Reserves			692,490		91,769		69,773		854,033
Plus Issuance Costs (2%)			229,526		30,059		22,847		282,423
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	163	$	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	$	12,928,627	$	631,819	$	13,560,445	$	379,097	$	13,181,348	$	408,524.66	$	49.34
2018	865	$	13,181,348	$	644,169	$	13,825,517	$	475,245	$	13,350,272	$	512,135.99	$	49.34
2019	1,040	$	13,350,272	$	652,424	$	14,002,697	$	571,393	$	13,431,304	$	615,747.31	$	49.34
2020	1,215	$	13,431,304	$	656,384	$	14,087,688	$	667,541	$	13,420,147	$	719,358.64	$	49.34
2021	1,390	$	13,420,147	$	655,839	$	14,075,987	$	763,689	$	13,312,298	$	822,969.97	$	49.34
2022	1,565	$	13,312,298	$	650,569	$	13,962,867	$	859,837	$	13,103,030	$	926,581.29	$	49.34
2023	1,740	$	13,103,030	$	640,342	$	13,743,372	$	955,984	$	12,787,387	$	1,030,192.62	$	49.34
2024	1,750	$	12,787,387	$	624,916	$	13,412,304	$	961,479	$	12,450,825	$	1,036,113.27	$	49.34
2025	1,750	$	12,450,825	$	608,469	$	13,059,294	$	961,479	$	12,097,815	$	1,036,113.27	$	49.34
2026	1,750	$	12,097,815	$	591,217	$	12,689,033	$	961,479	$	11,727,554	$	1,036,113.27	$	49.34
2027	1,750	$	11,727,554	$	573,123	$	12,300,677	$	961,479	$	11,339,198	$	1,036,113.27	$	49.34
2028	1,750	$	11,339,198	$	554,144	$	11,893,343	$	961,479	$	10,931,863	$	1,036,113.27	$	49.34
2029	1,750	$	10,931,863	$	534,237	$	11,466,101	$	961,479	$	10,504,622	$	1,036,113.27	$	49.34
2030	1,750	$	10,504,622	$	513,358	$	11,017,980	$	961,479	$	10,056,502	$	1,036,113.27	$	49.34
2031	1,750	$	10,056,502	$	491,459	$	10,547,961	$	961,479	$	9,586,482	$	1,036,113.27	$	49.34
2032	1,750	$	9,586,482	$	468,489	$	10,054,971	$	961,479	$	9,093,492	$	1,036,113.27	$	49.34
2033	1,750	$	9,093,492	$	444,397	$	9,537,889	$	961,479	$	8,576,410	$	1,036,113.27	$	49.34
2034	1,750	$	8,576,410	$	419,127	$	8,995,537	$	961,479	$	8,034,059	$	1,036,113.27	$	49.34
2035	1,750	$	8,034,059	$	392,622	$	8,426,681	$	961,479	$	7,465,203	$	1,036,113.27	$	49.34
2036	1,750	$	7,465,203	$	364,823	$	7,830,026	$	961,479	$	6,868,547	$	1,036,113.27	$	49.34
2037	1,750	$	6,868,547	$	335,664	$	7,204,211	$	961,479	$	6,242,732	$	1,036,113.27	$	49.34
2038	1,750	$	6,242,732	$	305,081	$	6,547,813	$	961,479	$	5,586,334	$	1,036,113.27	$	49.34
2039	1,750	$	5,586,334	$	273,003	$	5,859,337	$	961,479	$	4,897,859	$	1,036,113.27	$	49.34
2040	1,750	$	4,897,859	$	239,357	$	5,137,216	$	961,479	$	4,175,737	$	1,036,113.27	$	49.34
2041	1,750	$	4,175,737	$	204,067	$	4,379,804	$	961,479	$	3,418,326	$	1,036,113.27	$	49.34
2042	1,750	$	3,418,326	$	167,053	$	3,585,378	$	961,479	$	2,623,900	$	1,036,113.27	$	49.34
2043	1,750	$	2,623,900	$	128,229	$	2,752,129	$	961,479	$	1,790,651	$	1,036,113.27	$	49.34
2044	1,750	$	1,790,651	$	87,509	$	1,878,159	$	961,479	$	916,681	$	1,036,113.27	$	49.34
2045	1,750	$	916,681	$	44,798	$	961,479	$	961,479	$	0	$	1,036,113.27	$	49.34
2046	1,750														
2047	1,750														
2048	1,750														

*Used 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 2015	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	$ 1,609,168	$ 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	$ 101,622.33	$ 6.09
2022	$ 1,625,683	$ 81,284	$ 1,706,967	$ 106,175	$ 1,600,793	$ 114,416.29	$ 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							

Series 2017	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum B-B Paid to PUA	Monthly Minimum per LUE
2014							
2015							
2016							
2017							
2018							
2019	$ 1,165,208	$ 58,260	$ 1,223,468	$ 47,956	$ 1,175,512	$ 51,678.61	$ 4.14
2020	$ 1,175,512	$ 58,776	$ 1,234,288	$ 56,026	$ 1,178,262	$ 60,374.53	$ 4.14
2021	$ 1,178,262	$ 58,913	$ 1,237,175	$ 64,095	$ 1,173,080	$ 69,070.44	$ 4.14
2022	$ 1,173,080	$ 58,654	$ 1,231,734	$ 72,165	$ 1,159,570	$ 77,766.36	$ 4.14
2023	$ 1,159,570	$ 57,978	$ 1,217,548	$ 80,234	$ 1,137,314	$ 86,462.28	$ 4.14
2024	$ 1,137,314	$ 56,866	$ 1,194,180	$ 80,695	$ 1,113,485	$ 86,959.19	$ 4.14
2025	$ 1,113,485	$ 55,674	$ 1,169,159	$ 80,695	$ 1,088,464	$ 86,959.19	$ 4.14
2026	$ 1,088,464	$ 54,423	$ 1,142,887	$ 80,695	$ 1,062,192	$ 86,959.19	$ 4.14
2027	$ 1,062,192	$ 53,110	$ 1,115,301	$ 80,695	$ 1,034,606	$ 86,959.19	$ 4.14
2028	$ 1,034,606	$ 51,730	$ 1,066,336	$ 80,695	$ 1,005,641	$ 86,959.19	$ 4.14
2029	$ 1,005,641	$ 50,282	$ 1,055,923	$ 80,695	$ 975,228	$ 86,959.19	$ 4.14
2030	$ 975,228	$ 48,761	$ 1,023,989	$ 80,695	$ 943,294	$ 86,959.19	$ 4.14
2031	$ 943,294	$ 47,165	$ 990,459	$ 80,695	$ 909,763	$ 86,959.19	$ 4.14
2032	$ 909,763	$ 45,488	$ 955,251	$ 80,695	$ 874,556	$ 86,959.19	$ 4.14
2033	$ 874,556	$ 43,728	$ 918,284	$ 80,695	$ 837,589	$ 86,959.19	$ 4.14
2034	$ 837,589	$ 41,879	$ 879,468	$ 80,695	$ 798,773	$ 86,959.19	$ 4.14
2035	$ 798,773	$ 39,939	$ 838,712	$ 80,695	$ 758,017	$ 86,959.19	$ 4.14
2036	$ 758,017	$ 37,901	$ 795,917	$ 80,695	$ 715,222	$ 86,959.19	$ 4.14
2037	$ 715,222	$ 35,761	$ 750,983	$ 80,695	$ 670,288	$ 86,959.19	$ 4.14
2038	$ 670,288	$ 33,514	$ 703,802	$ 80,695	$ 623,107	$ 86,959.19	$ 4.14
2039	$ 623,107	$ 31,155	$ 654,263	$ 80,695	$ 573,567	$ 86,959.19	$ 4.14
2040	$ 573,567	$ 28,678	$ 602,246	$ 80,695	$ 521,550	$ 86,959.19	$ 4.14
2041	$ 521,550	$ 26,078	$ 547,628	$ 80,695	$ 466,933	$ 86,959.19	$ 4.14
2042	$ 466,933	$ 23,347	$ 490,279	$ 80,695	$ 409,584	$ 86,959.19	$ 4.14
2043	$ 409,584	$ 20,479	$ 430,063	$ 80,695	$ 349,368	$ 86,959.19	$ 4.14
2044	$ 349,368	$ 17,468	$ 366,837	$ 80,695	$ 286,141	$ 86,959.19	$ 4.14
2045	$ 286,141	$ 14,307	$ 300,448	$ 80,695	$ 219,753	$ 86,959.19	$ 4.14
2046	$ 219,753	$ 10,988	$ 230,741	$ 80,695	$ 150,046	$ 86,959.19	$ 4.14
2047	$ 150,046	$ 7,502	$ 157,548	$ 80,695	$ 76,853	$ 86,959.19	$ 4.14
2048	$ 76,853	$ 3,843	$ 80,695	$ 80,695	$ (0)	$ 86,959.19	$ 4.14

TOTAL	Total Annual Debt Payment*	Annual Minimum B-B Paid to PUA	Monthly Minimum per LUE
2014	$ 90,654	$ 97,690.68	$ 49.34
2015	$ 186,402	$ 201,302.01	$ 49.34
2016	$ 317,883	$ 342,564.73	$ 55.43
2017	$ 425,803	$ 458,970.23	$ 55.43
2018	$ 533,930	$ 575,375.72	$ 55.43
2019	$ 689,906	$ 743,459.87	$ 59.57
2020	$ 805,946	$ 868,381.23	$ 59.57
2021	$ 922,016	$ 993,662.64	$ 59.57
2022	$ 1,038,176	$ 1,118,764.05	$ 59.57
2023	$ 1,154,266	$ 1,243,865.48	$ 59.57
2024	$ 1,160,899	$ 1,251,014.11	$ 59.57
2025	$ 1,160,899	$ 1,251,014.11	$ 59.57
2026	$ 1,160,899	$ 1,251,014.11	$ 59.57
2027	$ 1,160,899	$ 1,251,014.11	$ 59.57
2028	$ 1,160,899	$ 1,251,014.11	$ 59.57
2029	$ 1,160,899	$ 1,251,014.11	$ 59.57
2030	$ 1,160,899	$ 1,251,014.11	$ 59.57
2031	$ 1,160,899	$ 1,251,014.11	$ 59.57
2032	$ 1,160,899	$ 1,251,014.11	$ 59.57
2033	$ 1,160,899	$ 1,251,014.11	$ 59.57
2034	$ 1,160,899	$ 1,251,014.11	$ 59.57
2035	$ 1,160,899	$ 1,251,014.11	$ 59.57
2036	$ 1,160,899	$ 1,251,014.11	$ 59.57
2037	$ 1,160,899	$ 1,251,014.11	$ 59.57
2038	$ 1,160,899	$ 1,251,014.11	$ 59.57
2039	$ 1,160,899	$ 1,251,014.11	$ 59.57
2040	$ 1,160,899	$ 1,251,014.11	$ 59.57
2041	$ 1,160,899	$ 1,251,014.11	$ 59.57
2042	$ 1,160,899	$ 1,251,014.11	$ 59.57
2043	$ 1,160,899	$ 1,251,014.11	$ 59.57
2044	$ 1,160,899	$ 1,251,014.11	$ 59.57
2045	$ 1,150,899	$ 1,251,014.11	$ 59.57
2046	$ 80,695	$ 86,959.19	$ 4.14
2047	$ 80,695	$ 86,959.19	$ 4.14
2048	$ 80,695	$ 86,959.19	$ 4.14

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 1
FYE2014 Revenue Requirement

	FYE2014 Budget	Adjustments	FYE2014 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		
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

	FYE2014 Budget	Adjustments	FYE2014 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

	FYE2014 Budget	Adjustments	FYE2014 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 Seperately 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

DRAFT

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		

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	-	

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	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 3
Water/Wastewater Split

	FYE2014 Revenue Requirements	% Water	% Waste water	Water	Wastewater	Notes
Expense						
(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 Maintenane	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	
Lakepointe 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

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 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	0	100%		0	0	
14200 · Retail & Wholesale Revenues (WW	0	100%		0	0	
14201 · Minimum Bill/Volumetric Rev (WW - Retail	0	100%		0	0	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 3
Water/Wastewater Split

	FYE2014 Revenue Requirements	% Water	% Waste water	Water	Wastewater	Notes
Wholesale Minimum Bill	0					
Wholesale Volumetric Rate	0					
Application Fees	0					
14204 · Tap Fee (WW)	175,450		100%	0	175,450	
SER Fees	50,000	77%	23%	38,732	11,268	Allocated on same basis of salaries.
Late Fees	0					
Returned Check Fee	0					
InspectionFee	900	81%	19%	727	173	Expense Composite
14220 · Other Revenues (WW)	0	100%		0	0	
14221 · Grinder Pump Surcharge (WW)	15,475		100%	0	15,475	Customer Count
14222 · Billing Services (WW)	12,300		100%	0	12,300	Customer Count
(3) Shared Department - Revenue	0	100%		0	0	
14300 · Shared Department	0	100%		0	0	
14304 · Interest Earned on Checking	-	81%	19%	0	0	Expense Composite
Total Income	1,664,177			1,367,042	297,135	
TOTAL REVENUE REQUIREMENT	$ 15,462,962			$ 12,468,664	$ 2,994,298	
				$ 15,462,962		
	TRUE			TRUE		
Direct Expenses	8,166,668			6,367,486	1,799,182	
				78%	22%	
Total Expense Composite				81%	19%	
Customer Count Composite						
Water	6,210			78%	22%	
Wastewater	1,738					
	7,948					
Water Assets	128,603,059			75%	25%	
Wastewater Assets	43,297,218					
	171,900,277					

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 4
Water Revenue Requirements

	2014	Inflation	Notes
Expense			
(1) Water Department - Expense			
16100 · LCRA Raw Water Reservation Fees			
16101 · LCRA - Raw Water Used (W)	804,594	3%	Inflation compounded by 5% growth
16102 · LCRA - Raw Water Reservation(W)	492,776	3%	Inflation compounded by 5% growth
16110 · Contract Operations - Water			
16111 · Base Fee for Services (W)	859,805	4%	
16112 · Maintenance & Repairs (W)	0		
System Wide	481,470	4%	
Distribution System	591,401	4%	
Preventative Maintenance - Plant	40,000	4%	
Preventative Maintenance - Distribution System	30,000	4%	
16113 · Customer Service (W)	358,527	4%	Inflation compounded by 5% growth
16114 · Engineering/ Const Fees (W)	34,000	3%	
16120 · Material & Supplies (W)	0	3%	
16130 · Chemicals (W)	281,956	3%	Inflation compounded by 5% growth
Sludge Removal	333,444	3%	Inflation compounded by 5% growth
16150 · Outside Services (W)	0	3%	
16160 · Utilities - Electric (W)	1,286,437	3%	Inflation compounded by 5% growth
16170 · Utilities - Telephone (W)	18,204	3%	
16180 · Environmental Regulatory Fee(W)	0	3%	
16190 · Other Expenses (W)	250,000	3%	
(2) Wastewater Department - Exp	0	3%	
16200 · Contract Operations-Wastewater	0	3%	
16201 · Base Fee for Services (WW)	0	3%	
16202 · Maintenance & Repairs (WW)	0	3%	
Lakepoint WWTP Maintenance	0	3%	
Bohl's WWTP Maintenance	0	3%	
Lift Station #14 Maintenance	0	3%	
Other Lift Station Maintenance	0	3%	
Collection System Maintenance	0	3%	
Preventative Maintenance - Plant	0	3%	
Preventative Maintenance - Collection System	0	3%	
I&I Study and Maintenance	0	3%	
Industrial Pre Treatment Program	0	3%	
16203 · Customer Services (WW)	0	3%	
16210 · Materials & Supplies (WW)	0	3%	
16214 · Engineering/ Const Fees (W)	0	3%	
Bohl's Irrigation	0	3%	
16220 · Chemicals (WW)	0	3%	
16230 · Sludge Disposal (WW)	0	3%	
16240 · Utilities - Electric (WW)	0	3%	
Lakepointe WWTP	0	3%	
Lift Station #14	0	3%	
Remaining WW Electric	0	3%	
16250 · Utilities - Telephone (WW)	0	3%	
16260 · Environmental Regulatory Fe(WW)	0	3%	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 4
Water Revenue Requirements

	2014	Inflation	Notes
16270 · Other Expense (WW)	0	3%	
16280 · Utilities - Gas (WW)	0	3%	
16330 · Special Programs	0	3%	
(3) Shared Department - Expense	0	3%	
16300 · Professional Services	0	3%	
General Operating	0	3%	
16311 · General Counsel - Operating	389,846	3%	
16312 · Engineering - Operating	136,449	3%	Removed Curtis Wilson and replaced with District engineer.
16313 · General Manager - Operating	0	3%	
16314 · Bookkeeping - Operating	70,267	3%	
16315 · Financial Manager - Operating	92,968	3%	
16316 · Auditor - Operating	35,086	3%	
16317 · General Counsel-Litigation	0	3%	
Special Contract Services	0	3%	
16322 · Rate Study - Special Contract	38,985	3%	
16323 · Inspections/Plan Review-Special	0	3%	
16323 · Inspections/Plan Review-Special - Other	0	3%	
16324 · Other Engineering Analyses-Spec	7,797	3%	
Transitional Support Services	0	3%	
16301 · General Counsel - Transitional	0	3%	
16302 · Engineering - Transitional	0	3%	
630201 · Task 22 - SER Activities	0	3%	
16302 · Engineering - Transitional - Other	0	3%	
16303 · General Manager - Transitional	0	3%	
16304 · Bookkeeping - Transitional	0	3%	
16305 · Financial Manager -Transitional	0	3%	
16306 · Misc - Transitional	0	3%	
16307 · Auditor	0	3%	
16331 · Inventory Purchases Not Funded	100,000	3%	
16332 · Leak Detection Program	75,000	3%	
16333 · SCADA Control System Maintenance	100,000	3%	
16335 · Tools & Shop Supplies	0	3%	
16336 · Computer Maintenance & Repair	26,198	3%	
16338 · Janitor/Contract Labor	2,100	3%	
16339 · Office Data & Supplies	23,391	3%	
16340 · Membership & Dues	13,645	3%	
16341 · Utilities - Office & Outside Fa	2,046	3%	
16342 · Conservation Education & Enforc	130,000	3%	
16343 · Insurance - General	97,773	3%	
16344 · Bank Charges	575	3%	
16345 · Misc. Operating Expense	3,628	3%	
16347 · Lease Expense	52,556	10%	
16410 · Salaries	389,480	3%	
16420 · FICA and Benefits	133,340	3%	
16560 · Miscellaneous Expense	77,465	3%	
17110 · Capital Outlay	0	3%	
Total O&M Expense	7,861,206		
	TRUE		
Annual Debt Service			
Wholesale Customer Debt Service and Times Coverage - Water	0		

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 4
Water Revenue Requirements

	2014	Inflation	Notes
Wholesale Customer Debt Service and Times Coverage - Wastewater	0		
Effluent Debt Service and Times Coverage	0		
Retail Customer Debt Service and Times Coverage - Water	5,974,500		
Retail Customer Debt Service and Times Coverage - Wastewater	0		
	5,974,500		
TOTAL ANNUAL EXPENSE	13,835,706		
Income			
(1) Water Department - Revenue			
14100 · Retail Revenues - Water			
14101 · Minimum Bill Revenues (W)	0		
14102 · Volumetric Revenues (W)	0		
14103 · Application Fee (W)	72,040		
14104 · Tap Fees (W)	557,615		
14105 · Late Fee (W)	224,048		
14106 · Return Check Fee (W)	1,941		
14107 · Inspection Fee (W)	1,535		
14108 · Inquiry Fee	3,288		
14110 · Wholesale Revenues - (WSW)	0		
14111 · Minimum Bill Revenues (WSW)	0		
14112 · Volumetric Revenues (WSW)	0		
14120 · Other Revenues (W)	0		
14121 · LUE Reservation Fees System-wide offset	0		
LUE Reservation Fees - Retail Off-Set	235,221		
LUE Reservation Fees - System-Wide Off-Set	83,088		
14122 · Irrigation Customer Sales (W)	0		
14123 · Meter Set Fee (W)	120,074		
14124 · Connection Fees	28,703		
14125 · Billing Services (W)	0		
14126 · Drainage Fees	30		
(2) Wastewater Department - Rev	0		
14200 · Retail & Wholesale Revenues (WW	0		
14201 · Minimum Bill/Volumetric Rev (WW - Retail	0		
Wholesale Minimum Bill	0		
Wholesale Volumetric Rate	0		
Application Fees	0		
14204 · Tap Fee (WW)	0		
SER Fees	38,732		
Late Fees	0		
Returned Check Fees	0		
Inspection Fees	727		
14220 · Other Revenues (WW)	0		
14221 · Grinder Pump Surcharge (WW)	0		
14222 · Billing Services (WW)	0		
(3) Shared Department - Revenue	0		
14300 · Shared Department	0		
14304 · Interest Earned on Checking	0		
Total Income	1,367,042		
TOTAL REVENUE REQUIREMENT	$ 12,468,664		

EXHIBIT G

DRAFT

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 4
Water Revenue Requirements

	2014	Inflation	Notes
	TRUE		

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 5
Wastewater Revenue Requirement

	2014	Inflation	Notes
Expense			
(1) Water Department - Expense			
16100 · LCRA Raw Water Reservation Fees			
16101 · LCRA - Raw Water Used (W)	71,348	3%	Related to irrigation/effluent customers.
16102 · LCRA - Raw Water Reservation(W)	0	3%	
16110 · Contract Operations - Water	0	3%	
16111 · Base Fee for Services (W)	0	3%	
16112 · Maintenance & Repairs (W)	0	3%	
System Wide	0	3%	
Distribution System	0	3%	
Preventative Maintenance - Plant	0	3%	
Preventative Maintenance - Distribution System	0	3%	
16113 · Customer Service (W)	0	3%	
16114 · Engineering/ Const Fees (W)	0	3%	
16120 · Material & Supplies (W)	0	3%	
16130 · Chemicals (W)	0	3%	
Sludge Removal	0	3%	
16150 · Outside Services (W)	0	3%	
16160 · Utilities - Electric (W)	0	3%	
16170 · Utilities - Telephone (W)	0	3%	
16180 · Environmental Regulatory Fee(W)	0	3%	
16190 · Other Expenses (W)	0	3%	
(2) Wastewater Department - Exp	0	3%	
16200 · Contract Operations-Wastewater	0	3%	
16201 · Base Fee for Services (WW)	244,951	4%	Added annualized cost for additional operator for Bohl's Plant.
16202 · Maintenance & Repairs (WW)	0	3%	
Lakepoint WWTP Maintenance	271,122	4%	
Bohl's WWTP Maintenance	17,200	4%	
Lift Station #14 Maintenance	89,821	4%	
Other Lift Station Maintenance	111,452	4%	
Collection System Maintenance	4,179	4%	
Preventative Maintenance - Plant	25,000	4%	
Preventative Maintenance - Collection System	15,000	4%	
I&I Study and Maintenance	100,000	4%	
Industrial Pre Treatment Program	40,000	4%	
16203 · Customer Services (WW)	38,160	4%	inflation compounded by 5% growth
16210 · Materials & Supplies (WW)	0	3%	

Schedule 5
Wastewater Revenue Requirement

	2014	Inflation	Notes
16214 · Engineering/ Const Fees (W)	26,500	3%	
Bohl's Irrigation	4,500	3%	
16220 · Chemicals (WW)	156,746	4%	inflation compounded by 5% growth
16230 · Sludge Disposal (WW)	365,056	4%	inflation compounded by 5% growth
16240 · Utilities - Electric (WW)	0	4%	inflation compounded by 5% growth
Lakepointe WWTP	127,264	4%	
Lift Station #14	15,467	4%	
Remaining WW Electric	32,175	4%	
16250 · Utilities - Telephone (WW)	5,861	3%	
16260 · Environmental Regulatory Fe(WW)	0	3%	
16270 · Other Expense (WW)	3,837	3%	
16280 · Utilities - Gas (WW)	627	3%	
16330 · Special Programs	0	3%	
(3) Shared Department - Expense	0	3%	
16300 · Professional Services	0	3%	
General Operating	0	3%	
16311 · General Counsel - Operating	110,154	3%	
16312 · Engineering - Operating	113,951	3%	Removed Curtis Wilson and replaced with District engineer.
16313 · General Manager - Operating	0		
16314 · Bookkeeping - Operating	19,854	3%	
16315 · Financial Manager - Operating	26,269	3%	
16316 · Auditor - Operating	9,914	3%	
16317 · General Counsel-Litigation	0	3%	
Special Contract Services	0	3%	
16322 · Rate Study - Special Contract	11,015	3%	
16323 · Inspections/Plan Review-Special	0	3%	
16323 · Inspections/Plan Review-Special - Other	0	3%	
16324 · Other Engineering Analyses-Spec	2,203	3%	
Transitional Support Services	0	3%	
16301 · General Counsel - Transitional	0	3%	
16302 · Engineering - Transitional	0	3%	
630201 · Task 22 - SER Activities	0	3%	
16302 · Engineering - Transitional - Other	0	3%	
16303 · General Manager - Transitional	0	3%	
16304 · Bookkeeping - Transitional	0	3%	
16305 · Financial Manager -Transitional	0	3%	
16306 · Misc - Transitional	0	3%	

Schedule 5
Wastewater Revenue Requirement

	2014	Inflation	Notes
16307 · Auditor	0	3%	
16331 · Inventory Purchases Not Funded	0	3%	
16332 · Leak Detection Program	0	3%	
16333 · SCADA Control System Maintenance	0	3%	
16335 · Tools & Shop Supplies	0	3%	
16336 · Computer Maintenance & Repair	7,402	3%	
16338 · Janitor/Contract Labor	0	3%	
16339 · Office Data & Supplies	6,609	3%	
16340 · Membership & Dues	3,855	3%	
16341 · Utilities - Office & Outside Fa	578	3%	
16342 · Conservation Education & Enforc	0	3%	
16343 · Insurance - General	32,917	3%	
16344 · Bank Charges	162	3%	
16345 · Misc. Operating Expense	1,025	3%	
16347 · Lease Expense	14,850	10%	
16410 · Salaries	113,304	3%	
16420 · FICA and Benefits	38,790	3%	
16560 · Miscellaneous Expense	22,535	3%	
17110 · Capital Outlay	0	3%	
Total O&M Expense	2,301,654		
Annual Debt Service			
Wholesale Customer Debt Service and Times Coverage - Water	0		
Wholesale Customer Debt Service and Times Coverage - Wastewater	0		
Effluent Debt Service and Times Coverage	36,488		
Retail Customer Debt Service and Times Coverage - Water	0		
Retail Customer Debt Service and Times Coverage - Wastewater	953,291		
	989,779		
TOTAL ANNUAL EXPENSE	3,291,433		
Income			
(1) Water Department - Revenue			
14100 · Retail Revenues - Water			
14101 · Minimum Bill Revenues (W)	0		
14102 · Volumetric Revenues (W)	0		
14103 · Application Fee (W)	20,160		
14104 · Tap Fees (W)	0		
14105 · Late Fee (W)	53,300		
14106 · Return Check Fee (W)	462		
14107 · Inspection Fee (W)	365		

Schedule 5
Wastewater Revenue Requirement

	2014	Inflation	Notes
14108 · Inquiry Fee	782		
14110 · Wholesale Revenues - (WSW)	0		
14111 · Minimum Bill Revenues (WSW)	0		
14112 · Volumetric Revenues (WSW)	0		
14120 · Other Revenues (W)	0		
14121 · LUE Reservation Fees System-wide offset	0		
LUE Reservation Fees - Retail Off-Set	0		
LUE Reservation Fees - System Wide Off-Set	0		
14122 · Irrigation Customer Sales (W)	0		
14123 · Meter Set Fee (W)	0		
14124 · Connection Fees	0		
14125 · Billing Services (W)	7,400		
14126 · Drainage Fees	0		
(2) Wastewater Department - Rev	0		
14200 · Retail & Wholesale Revenues (WW	0		
14201 · Minimum Bill/Volumetric Rev (WW	0		
Wholesale Minimum Bill	0		
Wholesale Volumetric Rate	0		
Application Fees	0		
14204 · Tap Fee (WW)	175,450		
SER Fees	11,268		
Late Fees	0		
Returned Check Fee	0		
Inspection Fee	173		
14220 · Other Revenues (WW)	0		
14221 · Grinder Pump Surcharge (WW)	15,475		
14222 · Billing Services (WW)	12,300		
(3) Shared Department - Revenue	0		
14300 · Shared Department	0		
14304 · Interest Earned on Checking	0		
Total Income	297,135		
TOTAL REVENUE REQUIREMENT	$ 2,994,298		
	TRUE		

West Travis County Public Utility Agency
Cost of Service and Rate Design Study

Schedule 6
Monthly Operating Report - 2012

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total	106.200	95.500	113.283	185.529	191.590	268.019	229.063	295.421	236.618	204.630	172.642	152.124	2250.619
Avg	3.425	3.283	3.654	6.184	6.180	8.934	7.389	9.530	7.887	6.601	5.755	4.907	6.166
Max	3.900	4.000	4.774	11.980	8.622	12.781	10.666	13.421	11.392	9.493	7.593	6.362	13.421

Average Day	6.17
Max Day	13.42
Extra-Capacity	7.25
Peak-to-Average Ratio	2.18
Base %	45.94%
Extra Capacity %	54.06%
Total %	100.00%

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 7
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System -Wide Costs	Retail Only Costs	Notes
Expense						
(1) Water Department - Expense						
16100 · LCRA Raw Water Reservation Fees						
16101 · LCRA - Raw Water Used (W)	804,594		100%	0	804,594	Considered as "Retail-Only" - raw water cost for wholesale customers to be calculated later in analysis
16102 · LCRA - Raw Water Reservation(W)	492,776		100%	0	492,776	Considered as "Retail-Only" - raw water cost for wholesale customers to be calculated later in analysis
16110 · Contract Operations - Water					0	
16111 · Base Fee for Services (W)	859,805	100%		859,805	0	
16112 · Maintenance & Repairs (W)	0			0	0	
System Wide	481,470	100%		481,470	0	
Distribution System	591,401		100%	0	591,401	
Preventative Maintenance - Plant	40,000	100%		40,000	0	
Preventative Maintenance - Distribution System	30,000		100%	0	30,000	
16113 · Customer Service (W)	358,527		100%	0	358,527	
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			0	0	
16200 · Contract Operations-Wastewater	0			0	0	
16201 · Base Fee for Services (WW)	0			0	0	
16202 · Maintenance & Repairs (WW)	0			0	0	
Lakepoint WWTP Maintenance	0			0	0	
Bohl's WWTP Maintenance	0			0	0	
Lift Station #14 Maintenance	0			0	0	
Other Lift Station Maintenance	0			0	0	
Collection System Maintenance	0			0	0	

Schedule 7
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	Notes
Preventative Maintenance - Plant	0			0	0	
Preventative Maintenance - Collection System	0			0	0	
I&I Study and Maintenance	0			0	0	
Industrial Pre Treatment Program	0			0	0	
16203 · Customer Services (WW)	0			0	0	
16210 · Materials & Supplies (WW)	0			0	0	
16214 · Engineering/ Const Fees (W)	0			0	0	
Bohl's Irrigation	0			0	0	
16220 · Chemicals (WW)	0			0	0	
16230 · Sludge Disposal (WW)	0			0	0	
16240 · Utilities - Electric (WW)	0			0	0	
Lakepointe WWTP	0			0	0	
Lift Station #14	0			0	0	
Remaining WW Electric	0			0	0	
16250 · Utilities - Telephone (WW)	0			0	0	
16260 · Environmental Regulatory Fe(WW)	0			0	0	
16270 · Other Expense (WW)	0			0	0	
16280 · Utilities - Gas (WW)	0			0	0	
16330 · Special Programs	0			0	0	Preventative Maintenance
(3) Shared Department - Expense	0			0	0	
16300 · Professional Services	0			0	0	
General Operating	0			0	0	
16311 · General Counsel - Operating	389,846	67%	33%	262,372	127,474	Composite of direct expenses, excluding commodities
16312 · Engineering - Operating	136,449	67%	33%	91,832	44,617	Composite of direct expenses, excluding commodities
16313 · General Manager - Operating	0			0	0	Composite of direct expenses, excluding commodities
16314 · Bookkeeping - Operating	70,267	67%	33%	47,290	22,976	Composite of direct expenses, excluding commodities
16315 · Financial Manager - Operating	92,968	67%	33%	62,569	30,399	Composite of direct expenses, excluding commodities
16316 · Auditor - Operating	35,086	67%	33%	23,613	11,473	Composite of direct expenses, excluding commodities
16317 · General Counsel-Litigation	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
Special Contract Services	0	67%	33%	0	0	Composite of direct expenses, excluding commodities

Schedule 7

Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System -Wide Costs	Retail Only Costs	Notes
16322 · Rate Study - Special Contract	38,985	67%	33%	26,237	12,747	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special - Other	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec	7,797	67%	33%	5,247	2,549	Composite of direct expenses, excluding commodities
Transitional Support Services	0			0	0	Composite of direct expenses, excluding commodities
16301 · General Counsel - Transitional	0			0	0	Composite of direct expenses, excluding commodities
16302 · Engineering - Transitional	0			0	0	Composite of direct expenses, excluding commodities
630201 · Task 22 - SER Activities	0			0	0	Composite of direct expenses, excluding commodities
16302 · Engineering - Transitional - Other	0			0	0	Composite of direct expenses, excluding commodities
16303 · General Manager - Transitional	0			0	0	Composite of direct expenses, excluding commodities
16304 · Bookkeeping - Transitional	0			0	0	Composite of direct expenses, excluding commodities
16305 · Financial Manager -Transitional	0			0	0	Composite of direct expenses, excluding commodities
16306 · Misc - Transitional	0			0	0	Composite of direct expenses, excluding commodities
16307 · Auditor	0			0	0	Composite of direct expenses, excluding commodities
16331 · Inventory Purchases Not Funded	100,000		100%	0	100,000	
16332 · Leak Detection Program	75,000	50%	50%	37,500	37,500	
16333 · SCADA Control System Maintenance	100,000	100%		100,000	0	
16335 · Tools & Shop Supplies	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16336 · Computer Maintenance & Repair	26,198	67%	33%	17,631	8,566	Composite of direct expenses, excluding commodities
16338 · Janitor/Contract Labor	2,100	67%	33%	1,413	687	Composite of direct expenses, excluding commodities

Schedule 7
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System -Wide Costs	Retail Only Costs	Notes
16339 · Office Data & Supplies	23,391	67%	33%	15,742	7,648	Composite of direct expenses, excluding commodities
16340 · Membership & Dues	13,645	67%	33%	9,183	4,462	Composite of direct expenses, excluding commodities
16341 · Utilities - Office & Outside Fa	2,046	67%	33%	1,377	669	Composite of direct expenses, excluding commodities
16342 · Conservation Education & Enforc	130,000		100%	0	130,000	
16343 · Insurance - General	97,773	70%	30%	68,704	29,068	Based on facilities original cost.
16344 · Bank Charges	575	67%	33%	387	188	Composite of direct expenses, excluding commodities
16345 · Misc. Operating Expense	3,628	67%	33%	2,442	1,186	Composite of direct expenses, excluding commodities
16347 · Lease Expense	52,556	67%	33%	35,371	17,185	Composite of direct expenses, excluding commodities
16410 · Salaries	389,480	67%	33%	262,126	127,355	Composite of direct expenses, excluding commodities
16420 · FICA and Benefits	133,340	67%	33%	89,739	43,600	Composite of direct expenses, excluding commodities
16560 · Miscellaneous Expense	77,465	67%	33%	52,135	25,330	Composite of direct expenses, excluding commodities
17110 · Capital Outlay	0	100%		0	0	
Total O&M Expense	7,861,206			4,798,227	3,062,979	
Annual Debt Service						
Wholesale Customer Debt Service and Times Coverage - Water	0	100%		0	0	
Wholesale Customer Debt Service and Times Coverage - Wastewa	0	100%		0	0	
Effluent Debt Service and Times coverage	0	100%		0	0	
Retail Customer Debt Service and Times Coverage - Water	5,974,500		100%	0	5,974,500	
Retail Customer Debt Service and Times Coverage - Wastewater	0		100%	0	0	
	5,974,500			0	5,974,500	
TOTAL ANNUAL EXPENSE	13,835,706			4,798,227	9,037,479	
Income						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)	0			0	0	