Summary of Options – Scenario 1:

- Capital costs allocated on basis of current capacity (20 MGD)
- Impact fee credit to wholesale of 50%
- Result:
  - Retail is under-allocated capital costs
  - Actual impact fees achieved are less than 50% (due to historical LCRA under collections)
  - Un-recovered impact fees paid by retail

Not recommended
– ST picture

Summary of Options – Scenario 2:

- Capital costs allocated on basis of end system capacity (27 MGD)
- Impact fee credit to all customers of actual effective impact fees achieved – 21% and 33%
- Result:
  - Capital costs are allocated on basis which is more than actual plant capacity
  - More reflective of actual reservations on the system
  - More accurately represents current and build-out utilization of the system

29 0

71

Summary of Options – Scenario 3:

- Capital costs are grossed up by "pay-down" of principle by LCRA - $4M
- Capital credit is applied to existing connections on system on equal pro-rata basis
- Impact fee credit is applied in same manner as Scenario 2
- Result:
  - Recognizes payments into the system made by existing customers

87MM regional + 4mm

12/31/12 per connection credit

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West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 10
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)	764,958		100%	0	764,958	Considered as "Retail-Only" - raw water cost for wholesale customers to be calculated later in analysis.
16102 · LCRA - Raw Water Reservation(W)	313,460		100%	0	313,460	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)	881,310	100%		881,310	0	
16112 · Maintenance & Repairs (W)	728,000	75%	25%	546,000	182,000	General Manager estimate of actual expenses.
16113 · Customer Service (W)	325,493		100%	0	325,493	
16114 · Engineering/ Const Fees (W)	34,000	100%		34,000	0	
16120 · Material & Supplies (W)	10,000	100%		10,000	0	
16130 · Chemicals (W)	295,430	100%		295,430	0	
16150 · Outside Services (W)	13,900	100%		13,900	0	
16160 · Utilities - Electric (W)	1,519,388	100%		1,519,388	0	
16170 · Utilities - Telephone (W)	14,978	100%		14,978	0	
16180 · Environmental Regulatory Fee(W)	10,000	100%		10,000	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	
16203 · Customer Services (WW)	0			0	0	
16210 · Materials & Supplies (WW)	0			0	0	
16214 · Engineering/ Const Fees (W)	0			0	0	
16220 · Chemicals (WW)	0			0	0	
16230 · Sludge Disposal (WW)	0			0	0	

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Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	Notes
16240 · Utilities - Electric (WW)	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	112,500	100%		112,500	0	Preventative Maintenance
(3) Shared Department - Expense						
16300 · Professional Services						
General Operating						
16311 · General Counsel - Operating	451,568	79%	21%	355,286	96,282	Composite of direct expenses, excluding commodities
16312 · Engineering - Operating	231,293	79%	21%	181,978	49,316	Composite of direct expenses, excluding commodities
16313 · General Manager - Operating	0			0	0	Composite of direct expenses, excluding commodities
16314 · Bookkeeping - Operating	65,698	79%	21%	51,690	14,008	Composite of direct expenses, excluding commodities
16315 · Financial Manager - Operating	68,239	79%	21%	53,689	14,550	Composite of direct expenses, excluding commodities
16316 · Auditor - Operating	29,874	79%	21%	23,505	6,370	Composite of direct expenses, excluding commodities
16317 · General Counsel-Litigation	0			0	0	Composite of direct expenses, excluding commodities
Special Contract Services					0	Composite of direct expenses, excluding commodities
16322 · Rate Study - Special Contract	33,194	100%		33,194	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special	0			0	0	Composite of direct expenses, excluding commodities
632309 · SER - Galena Trace	0			0	0	Composite of direct expenses, excluding commodities
632310 · SER - ORM Music Studio	0			0	0	Composite of direct expenses, excluding commodities

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Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System -Wide Costs	Retail Only Costs	Notes
632315 · SER - Parkside in Bee Cave	0			0	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special - Other	23,899		100%	0	23,899	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec					0	Composite of direct expenses, excluding commodities
623406 · Hwy 290 Travis County Improve	0			0	0	Composite of direct expenses, excluding commodities
632401 · Bohl's Pond	0			0	0	Composite of direct expenses, excluding commodities
632404 · SW Pkwy Pump St Constru Ad/Insp	0			0	0	Composite of direct expenses, excluding commodities
632405 · FM 1826 & Reunion Ranch WL Relc	0			0	0	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec - Other	6,639	100%		6,639	0	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

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Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System -Wide Costs	Retail Only Costs	Notes
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	35,000	50%	50%	17,500	17,500	
16333 · SCADA Control System Maintenance	180,000	100%		180,000	0	
16335 · Tools & Shop Supplies	13,277	79%	21%	10,446	2,831	Composite of direct expenses, excluding commodities
16336 · Computer Maintenance & Repair	22,306	79%	21%	17,550	4,756	Composite of direct expenses, excluding commodities
16338 · Janitor/Contract Labor	2,100	79%	21%	1,652	448	Composite of direct expenses, excluding commodities
16339 · Office Data & Supplies	19,916	79%	21%	15,670	4,246	Composite of direct expenses, excluding commodities
16340 · Membership & Dues	11,618	79%	21%	9,141	2,477	Composite of direct expenses, excluding commodities
16341 · Utilities - Office & Outside Fa	2,151	79%	21%	1,692	459	Composite of direct expenses, excluding commodities
16342 · Conservation Education & Enforc	130,000		100%	0	130,000	
16343 · Insurance - General	71,206	70%	30%	50,037	21,170	Based on facilities original cost.
16344 · Bank Charges	1,196	79%	21%	941	255	Composite of direct expenses, excluding commodities
16345 · Misc. Operating Expense	14,834	79%	21%	11,671	3,163	Composite of direct expenses, excluding commodities
16347 · Lease Expense	44,749	79%	21%	35,208	9,541	Composite of direct expenses, excluding commodities
16410 · Salaries	400,448	79%	21%	315,066	85,382	Composite of direct expenses, excluding commodities
16420 · FICA and Benefits	140,157	79%	21%	110,273	29,884	Composite of direct expenses, excluding commodities
16560 · Miscellaneous Expense	66,387	79%	21%	52,232	14,155	Composite of direct expenses, excluding commodities
17110 · Capital Outlay	0	100%		0	0	
Total O&M Expense	7,439,167			5,222,566	2,216,601	

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Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	Notes
Annual Debt Service						
Wholesale Customer Debt Service and Times Coverage - Water	0	100%		0	0	
Wholesale Customer Debt Service and Times Coverage - Wastewat	0	100%		0	0	
Effluent Debt Service and Times coverage	0	100%		0	0	
Retail Customer Debt Service and Times Coverage - Water	4,196,672		100%	0	4,196,672	
Retail Customer Debt Service and Times Coverage - Wastewater	0		100%	0	0	
	4,196,672			0	4,196,672	
TOTAL ANNUAL EXPENSE	11,635,840			5,222,566	6,413,274	
Income						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)	0	100%		0	0	
14102 · Volumetric Revenues (W)	0	100%		0	0	
14103 · Application Fee (W)	66,315		100%	0	66,315	Customer Count
14104 · Tap Fees (W)	525,453		100%	0	525,453	
14105 · Late Fee (W)	217,898		100%	0	217,898	Expense Composite
14106 · Return Check Fee (W)	1,822		100%	0	1,822	Expense Composite
14107 · Inspection Fee (W)	1,375		100%	0	1,375	Expense Composite
14108 · Inquiry Fee	2,871		100%	0	2,871	Expense Composite
14110 · Wholesale Revenues - (WSW)				0	0	
14111 · Minimum Bill Revenues (WSW)	0			0	0	
14112 · Volumetric Revenues (WSW)	0			0	0	
14120 · Other Revenues (W)				0	0	
14121 · LUE Reservation Fees System-wide offset	225,795	100%		225,795	0	
LUE Reservation Fees - Retail Off-Set	620,202		100%	0	620,202	
14122 · Irrigation Customer Sales (W)	0			0	0	
14123 · Meter Set Fee (W)	85,886		100%	0	85,886	Customer Count
14124 · Connection Fees	20,656		100%	0	20,656	Customer Count
14125 · Billing Services (W)	0		100%	0	0	Customer Count
14126 · Drainage Fees	0	100%		0	0	

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Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	Notes
(2) Wastewater Department - Rev				0	0	
14200 · Retail & Wholesale Revenues (WW	0	100%		0	0	
14201 · Minimum Bill/Volumetric Rev (WW	0	100%		0	0	
14204 · Tap Fee (WW)	0		100%	0	0	
SER Fees	112,746	79%	21%	88,706	24,039	Allocated on Same Basis as Salaries
14220 · Other Revenues (WW)	0	100%		0	0	
14221 · Grinder Pump Surcharge (WW)	11,219		100%	0	11,219	Customer Count
14222 · Billing Services (WW)	9,161		100%	0	9,161	Customer Count
(3) Shared Department - Revenue				0	0	
14300 · Shared Department	0	100%		0	0	
14304 · Interest Earned on Checking	492	45%	55%	221	271	Expense Composite
Total Income	1,901,890			314,722	1,587,168	
TOTAL REVENUE REQUIREMENT	$ 9,733,950			$ 4,907,844	$ 4,826,106	
	TRUE			TRUE		
Direct Expenses	5,273,417			3,687,506	1,585,911	
Less Commodities	(2,893,236)			(1,814,818)	(1,078,418)	
	2,380,181			1,872,688	507,493	
				79%	21%	
Total Expense Composite				45%	55%	
System-Wide Water Assets	90,368,942			70%	30%	
Retail-Only Water Assets	38,234,117					
	128,603,059					

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 17
Functionalization Summary

	2014	2015
System-Wide Costs		
Base Costs	$ 3,193,407	$ 3,443,462
Extra Capacity Costs	1,714,437	1,763,156
Customer Costs	-	-
Total System Wide Costs	$ 4,907,844	$ 5,206,618
Retail Only Costs		
Base Costs	$ 2,687,739	$ 2,837,782
Extra Capacity Costs	1,893,558	1,983,680
Customer Costs	244,809	285,476
Total Retail Only Costs	$ 4,826,106	$ 5,106,938
Total Revenue Requirement	$ 9,733,950	$ 10,313,556
	TRUE	TRUE

Jay Joyce

From: Jay Joyce [jjoyce@expergy.com]
Sent: Wednesday, May 08, 2013 7:03 PM
To: 'Joe DiQuinzio'; 'Sue Brooks Littlefield'; 'Allen Douthitt'
Subject: Notes and Handouts from 5/6 WTCPUA Meeting
Attachments: 5-6 meeting handout - Sign-in Sheet.pdf; 5-6 meeting handout - Raw Water Surcharge.pdf; 5-6 meeting handout - Volume Rates.pdf; 5-6 meeting handout - TC12 Minimum Bill Calc.pdf

Generally Nelisa presented 1) the revised capital (Minimum Bill) calculations, 2) the first look at the volume (O&M) rate calculations, and 3) the proposed surcharge to account for the 21% lost and unaccounted for water.

The Board will review the calculations at their May 23 board meeting and plans to finalize the rates at their June 6 meeting.

The changes to the minimum bill calc were the same ones we saw at our individual meeting with Nelisa and Don several weeks ago: capital allocation follows the installment schedule for payments to LCRA and bond issuance costs are now separated out (I will see if this makes any difference in the bottom line)

Nelisa committed to send a file prepared by the LCRA that shows detail on the original cost of assets.

She says LCRA data is not very reliable. Someone asked, "If the LCRA asset numbers are unreliable, why use them?" Nelisa's answer: it's the best information they have to develop rates.

The $4MM credit is now a $14MM credit (difference between amount WTCPUA paid of $158MM vs LCRA's original cost of $172MM) because $10MM in issuance cost now added at end of calculation instead of beginning.

She said that they will true-up rates for ACTUAL asset costs, bond issuance costs and actual impact fees collected (I think we need to include this requirement in our contract amendment)

I asked if they planned to update the prior and current impact fee studies for actual costs, and she responded that there is "no need to update the impact fee study since the change in costs is less than 10%" I am not sure why she believes costs have varied by less than 10%.

Schedule 9 shows credit for capital costs already paid. She had information on total impact fees paid to LCRA ($22MM) and she had data on wholesale customers' impact fees paid to LCRA ($9MM). Since she didn't have any data on impact fees paid by retail customers to LCRA, she assumed that the retail customers paid the difference of $13MM (22 minus 9). Not sure if I agree with this approach. She did say that Hill Country Galleria paid a lot of retail impact fees, which might be true but they seem to have no evidence of the payments.

She said that they will true-up rates to reflect actual interest rates on bonds (again I think we need this in the contract amendment)

She said that if the legislation passes that allows the WTCPUA to become a Regional Water Authority that they should save about 25 basis points on bond interest rate.

She said that restricted debt reserve fund cannot be used for anything except debt service.

Next: volume rates. To save paper, she handed out abbreviated volume rate calculations. She said she would email out the entire packet with all of the calculation schedules.

She also said she would send out the CIP Plan and the Engineering Plan

She has completely revised the allocations of O&M between water and wastewater. I will review for reasonableness.

She presented a "two-year shapshot" of O&M.

She said that the PUA's monthly operating reports show peak data for the system of 2.12
TC 12's peak of 1.65 is based on the most recent 12 months
I asked her about how the peak data is adjusted for cycle billing of retail customers, and she didn't have an answer. Probably retail is getting a break here.

The system has a 21% water loss. She is proposing to use 10% loss for wholesale and rest for retail (Note that Austin uses 0% loss for wholesale and 3% for retail). This can dramatically affect the allocations of costs and well as the billing units.

I think we need to propose an annual rate increase limit in the contract amendment.

She is proposing that a new peak replace the previous peak annually for each wholesale customer in the rate study. I think this needs limitations around it as well.

She is proposing that each wholesale customer pay a different volume rate based on individual peaking data . Currently all wholesale customers pay the same volume rate. The usage for each wholesale customer is shown on Schedule 24. She based the peak on the monthly data from April 2012 thru March 2013. I asked and she confirmed that she proposes to update this every year for the most recent April thru March data. If we agree with this approach, I think it needs to be spelled out in the amendment.

Raw water loss surcharge—she is also proposing to add an amount to each wholesale customer's bill based on water lost. See attachment.

She said she would send out a presentation with all of her proposed changes highlighted.

Next meeting is Tues May 14 at 2pm.

EXPERGY

Jay Joyce
Expergy | 325 N. Saint Paul Street, Republic Center Suite 2100, Dallas, Texas 75201 | **office** 214.432.2500 | **cell** 214.502.1500
expergy.com

West Travis County Public Utility Agency
FYE 2013 Budget Planning

Schedule 31A
Raw Water Surchage Calculation

LCRA Raw Water Cost per Acre Foot	$	151.00
Gallons per Acre Foot		325,851
LCRA Raw Water Cost per Thousand Gallon	$	0.4634
Sample District Consumption		1,000,000
Assumed Water Loss		10%
Total Raw Water Production		1,111,111
District Billed Raw Water		1,000,000
PUA Billed Raw Water		111,111
PUA Raw Water Bill for the District	$	51.49
Raw Water Surcharge Fee (per thousand gallons)	$	0.05149
Raw Water Surchage to District	$	51.49

Raw Water Surcharge Fee = [LCRA raw water cost per thousand gallons/(1-.10 water loss)]/10

Effective Raw Water Rate for PUA Customers Using PUA Raw Water (Built-Out) $ 0.5149 /1000 gallons

WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY

FYE 2014 COST OF SERVICE & RATE DESIGN STUDY

WHOLESALE CUSTOMER - MINIMUM BILL ANALYSIS

Water Resources Management, LLC

DRAFT

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

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	(3,106,262)	(3,106,262)			(3,106,262)
Less Impact Fees Received from LCRA - Wastewater	(1,333,238)	(1,333,238)			(1,333,238)
	$ 158,523,362	$ 123,467,310	$ 19,914,694	$ 15,141,358	$ 158,523,362
		78%	13%	10%	TRUE

estimate, since variable int rate/ Comm paper

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	$ 1,727,177	$ 278,586	$ 211,812	$ 2,217,574
Uplands WTP Plant	41,680,156	32,462,955	5,236,121	3,981,080	41,680,156
Uplands Raw Water Intake Expansion	431,102	335,767	54,158	41,177	431,102
High Service Pump Station 8 MGD to 14 MGD	4,177,452	3,253,645	524,798	399,009	4,177,452
Uplands Clearwell #2	1,032,674	804,307	129,731	98,636	1,032,674
	$ 49,538,958	$ 38,583,852	$ 6,223,393	$ 4,731,713	$ 49,538,958
SH 71 System Regional Projects - Water					
Lazy 9 SW 71 Transmission Main	$ 3,200,308	$ 2,492,588	$ 402,043	$ 305,677	$ 3,200,308
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,612,112	1,255,608	202,524	153,981	1,612,112
Wolf Mountain (Crystal Mountain) EST	1,985,674	1,546,560	249,453	189,662	1,985,674
Senna Hills By-Pass Line	579,571	451,404	72,809	55,358	579,571
Hamilton Pool Road 1280 Pump Station Water Line	342,301	266,604	43,002	32,695	342,301
Hamilton Pool Road Water Line	6,859,971	5,342,948	861,792	655,230	6,859,971
Home Depot Pump Station	406,753	316,803	51,099	38,851	406,753
Home Depot Ground Storage Tank	152,269	118,596	19,129	14,544	152,269
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	724,726	564,459	91,045	69,222	724,726
Bee Cave Water Line to Cuernavaca	1,025,698	798,874	128,855	97,970	1,025,698
	$ 16,889,383	$ 13,154,444	$ 2,121,750	$ 1,613,189	$ 16,889,383
US 290 System Regional Projects - Water					
Countyline Pump Station Upgrade					
1800 gpm to 3450 gpm	$1,744,300	$1,358,563	$219,130	$166,607	$1,744,300
290 Pipeline					
a) 24" SWPPS to County Line	13,298,032	10,357,289	1,670,582	1,270,161	13,298,032
b) 20" Countyline to 1420 HGL EST	3,532,460	2,751,287	443,770	337,403	3,532,460
20" Main Uplands to SW Parkway (Easements)	524,724	408,686	65,919	50,119	524,724
1420 Elevated storage	2,275,455	1,772,258	285,857	217,340	2,275,455
Sawyer Ranch Road Ph 1 20"	1,226,030	954,904	154,022	117,104	1,226,030
Sawyer RR Ph 1 (Darden Hill)	1,339,600	1,043,359	168,289	127,952	1,339,600
	$ 23,940,600	$ 18,646,346	$ 3,007,568	$ 2,286,686	$ 23,940,600
Total Retail Facilities - Water Retail					
Total Retail Facilities - Water	$ 38,234,117	$ 29,778,977	$ 4,803,208	$ 3,651,932	$ 38,234,117
Total WATER Facilities	$ 128,603,059	$ 100,163,620	$ 16,155,919	$ 12,283,520	$ 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	$ 12,354,318	$ 1,992,693	$ 1,515,066	$ 15,862,078
Bee Cave Regional System	8,801,729	6,855,304	1,105,728	840,697	8,801,729
Spillman Effluent Irrigation System	549,313	427,837	69,008	52,468	549,313
Palisades Effluent	24,683	19,225	3,101	2,358	24,683
CCNG Lift Station	20,193	15,728	2,537	1,929	20,193
RM 620 WW Line	1,306,887	1,017,881	164,179	124,827	1,306,887
Hwy 71 WW Line	1,034,310	805,582	129,937	98,792	1,034,310
	$ 27,599,194	$ 21,495,874	$ 3,467,183	$ 2,636,137	$ 27,599,194
Total Retail Facilities - Wastewater					
Total Retail Facilities - Wastewater	$ 15,698,024	$ 12,226,544	$ 1,972,084	$ 1,499,397	$ 15,698,024
Total WASTEWATER Facilities	**$ 43,297,218**	**$ 33,722,418**	**$ 5,439,267**	**$ 4,135,534**	**$ 43,297,218**
TOTAL FACILITIES COST	**$ 171,900,277**	**$ 133,886,037**	**$ 21,595,186**	**$ 16,419,054**	**$ 171,900,277**

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

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	$ 1,727,177	$ 278,586	$ 211,812	$ 2,217,574
Uplands WTP Plant	32,462,955	5,236,121	3,981,080	41,680,156
Uplands Raw Water Intake Expansion	335,767	54,158	41,177	431,102
High Service Pump Station 8 MGD to 14 MGD	3,253,645	524,798	399,009	4,177,452
Uplands Clearwell #2	804,307	129,731	98,636	1,032,674
	$ 38,583,852	$ 6,223,393	$ 4,731,713	$ 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	$ 2,492,588	$ 402,043	$ 305,677	$ 3,200,308
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,255,608	202,524	153,981	1,612,112
Wolf Mountain (Crystal Mountain) EST	1,546,560	249,453	189,662	1,985,674
Senna Hills By-Pass Line	451,404	72,809	55,358	579,571
Hamilton Pool Road 1280 Pump Station Water Line	266,604	43,002	32,695	342,301
Hamilton Pool Road Water Line	5,342,948	861,792	655,230	6,859,971
Home Depot Pump Station	316,803	51,099	38,851	406,753
Home Depot Ground Storage Tank	118,596	19,129	14,544	152,269
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	564,459	91,045	69,222	724,726
Bee Cave Water Line to Cuernavaca	798,874	128,855	97,970	1,025,698
	$ 13,154,444	$ 2,121,750	$ 1,613,189	$ 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	$ 1,358,563	$ 219,130	$ 166,607	$ 1,744,300
290 Pipeline				
a) 24" SWPPS to County Line	$ 10,357,289	$ 1,670,582	$ 1,270,161	$ 13,298,032
b) 20" Countyline to 1420 HGL EST	2,751,287	443,770	337,403	3,532,460
20" Main Uplands to SW Parkway (Easements)	408,686	65,919	50,119	524,724
1420 Elevated storage	1,772,258	285,857	217,340	2,275,455
Sawyer Ranch Road Ph 1 20"	954,904	154,022	117,104	1,226,030
Sawyer RR Ph 1 (Darden Hill)	1,043,359	168,289	127,952	1,339,600
	$ 18,646,346	$ 3,007,568	$ 2,286,686	$ 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	$ 29,778,977	$ 4,803,208	$ 3,651,932	$ 38,234,117

TOTAL WATER PROJECTS FUNDED	$ 100,163,620	$ 16,155,919	$ 12,283,520	$ 128,603,059
	TRUE	TRUE	TRUE	TRUE

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

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	$ 1,727,177	$ 749,510	$ 583,763	$ 291,881	$ 1,435,296
Uplands WTP Plant	32,462,955	14,087,337	10,972,046	5,486,023	26,976,932
Uplands Raw Water Intake Expansion	335,767	145,707	113,485	56,742	279,025
High Service Pump Station 8 MGD to 14 MGD	3,253,645	1,411,923	1,099,689	549,844	2,703,801
Uplands Clearwell #2	804,307	349,030	271,845	135,923	668,385
	$ 38,583,852	$ 16,743,507	$ 13,040,827	$ 6,520,414	$ 32,063,438

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	$ 2,492,588	$ 1,081,661	$ 842,461	$ 421,231	$ 2,071,357
Transmission Main from Uplands Plant to Bee Cave Pump Station	1,255,608	544,872	424,379	212,189	1,043,419
Wolf Mountain (Crystal Mountain) EST	1,546,560	671,131	522,717	261,358	1,285,201
Senna Hills By-Pass Line	451,404	195,887	152,568	76,284	375,119
Hamilton Pool Road 1280 Pump Station Water Line	266,604	115,693	90,109	45,054	221,550
Hamilton Pool Road Water Line	5,342,948	2,318,579	1,805,845	902,923	4,440,026
Home Depot Pump Station	316,803	137,477	107,075	53,538	263,266
Home Depot Ground Storage Tank	118,596	51,465	40,084	20,042	98,554
Bee Cave Ground Storage Tank, Pump Station, Piping (off Cuernavaca)	564,459	244,948	190,780	95,390	469,069
Bee Cave Water Line to Cuernavaca	798,874	346,672	270,009	135,004	663,870
	$ 13,154,444	$ 5,708,386	$ 4,446,027	$ 2,223,013	$ 10,931,431

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	$ 1,358,563	$ 589,550	$ 459,176	$ 229,588	$ 1,128,975
290 Pipeline					
a) 24" SWPPS to County Line	$ 10,357,289	$ 4,494,557	$ 3,500,625	$ 1,750,313	$ 8,606,976
b) 20" Countyline to 1420 HGL EST	2,751,287	1,193,924	929,898	464,949	2,286,338
20" Main Uplands to SW Parkway (Easements)	408,686	177,350	138,130	69,065	339,621
1420 Elevated storage	1,772,258	769,073	599,000	299,500	1,472,758
Sawyer Ranch Road Ph 1 20"	954,904	414,382	322,745	161,372	793,532
Sawyer RR Ph 1 (Darden Hill)	1,043,359	452,767	352,641	176,321	867,038
	$ 18,646,346	$ 8,091,603	$ 6,302,216	$ 3,151,108	$ 15,495,238

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	$ 29,778,977	$ -	$ -	$ -	$ ~~29,778,977~~
TOTAL WATER PROJECTS FUNDED	$ 100,163,620 TRUE	$ 30,543,497	$ 23,789,070	$ 11,894,535	$ 88,269,085 TRUE

rates)

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

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.

being built by Sweetwater

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

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	$ 38,583,852	$ (6,520,414)	$ 32,063,438
Future Projects	6,310,000	(877,298)	$ 5,432,703
Total System Wide Projects	$ 44,893,852	$ (7,397,711)	$ 37,496,141
HWY 71			
Existing Projects	$ 13,154,444	$ (2,223,013)	$ 10,931,431
Future Projects	4,198,229	(955,317)	$ 3,242,913
Total System Wide Projects	$ 17,352,673	$ (3,178,330)	$ 14,174,343
US 290			
Existing Projects	$ 18,646,346	$ (3,151,108)	$ 15,495,238
Future Projects	7,350,000	(2,866,091)	$ 4,483,910
Total System Wide Projects	$ 25,996,346	$ (6,017,199)	$ 19,979,148
Total Projects Funded with Series 2013 Bonds	$ 88,242,871	$ (16,593,239)	$ 71,649,632

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	$ 24,657,085	$ (4,063,051)	$ 20,594,034	
HWY 71 System Project Cost	17,352,673	(3,178,330)	14,174,343	
	$ 42,009,758	$ (7,241,380)	$ 34,768,377	17%
US 290				
System Wide Project Cost Allocation	$ 20,236,767	$ (3,334,661)	$ 16,902,107	
HWY 71 System Project Cost	25,996,346	(6,017,199)	19,979,148	
	$ 46,233,113	$ (9,351,859)	$ 36,881,254	20%

HWY 71 System Percent of Total Capacity	55%
US 290 System Percent of Total Capacity	45%

*Per Impact Fee Study Growth Assumptions

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

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	$ 38,583,852	27	$ 1.43
Future CIP (2012-2015)	6,310,000	27	$ 0.23
Future CIP (after 2015)	excluded		
	$ 44,893,852		$ 1.66
SH 71 System			
Existing Project	$ 13,154,444	15	$ 0.89
Future CIP (2012-2015)	4,198,229	15	$ 0.28
Future CIP (after 2015)	excluded		
	$ 17,352,673		$ 1.17
US 290 System			
Existing Project	$ 18,646,346	12	$ 1.53
Future CIP (2012-2015)	7,350,000	12	$ 0.60
Future CIP (after 2015)	excluded		
	$ 25,996,346		$ 2.14
Total	***$ 88,242,871***		

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

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Schedule 7
Summary of Total Cost per Gallon
Reserved

SH 71 System Costs	Systemwide Projects Cost per Gallon	SH71 Projects Cost per Gallon	Series 2013 Funded Cost per Gallon	Series 2015 Funded Cost per Gallon*	Series 2019 Funded Cost per Gallon*	Total
Existing Project	$ 1.43	$ 0.89	$ 2.32	$ 0.37	$ 0.28	$ 2.97
Future CIP (2012-2015)	0.23	0.28	0.52			0.52
	$ 1.66	$ 1.17	$ 2.83	$ 0.37	$ 0.28	$ 3.49

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

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

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

Schedule 8
Capital Cost Allocation

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
Barton Creek West	679,000	$ 2.83	$ 1,923,540	$ 0.37	$ 253,657	$ 0.28	$ 192,858
Senna Hills	575,000	$ 2.83	1,628,919	$ 0.37	214,806	$ 0.28	163,319
Crystal Mountain	144,000	$ 2.83	407,938	$ 0.37	53,795	$ 0.28	40,901
EISD	42,900	$ 2.83	121,531	$ 0.37	16,026	$ 0.28	12,185
Lazy Nine	5,068,000	$ 2.83	14,357,147	$ 0.37	1,893,278	$ 0.28	1,439,480
Deer Creek	576,000	$ 2.83	1,631,752	$ 0.37	215,179	$ 0.28	163,603
Travis County MUD #12	2,073,600	$ 2.83	5,874,306	$ 0.37	774,645	$ 0.28	588,971
Masonwood	538,272	$ 2.83	1,524,872	$ 0.37	201,085	$ 0.28	152,887
Current Retail	3,207,047	$ 2.83	9,085,250	$ 0.37	1,198,072	$ 0.28	910,907
Future	1,925,412	$ 2.83	5,454,503	$ 0.37	719,286	$ 0.28	546,881
Sub-Total	14,829,231		$ 42,009,758		$ 5,539,829		$ 4,211,992

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
Dripping Springs WSC	1,000,000	$ 3.80	$ 3,798,701	$ 0.48	$ 477,610	$ 0.36	$ 363,132
Belterra - HCWCID #1*	1,215,466	$ 3.80	4,617,192	$ 0.48	580,519	$ 0.36	441,375
Belterra - HCWCID #2*	1,166,169	$ 3.80	4,429,927	$ 0.48	556,974	$ 0.36	423,473
Hays Cty Reunion Ranch (Krasovek)*	553,000	$ 3.80	2,100,682	$ 0.48	264,118	$ 0.36	200,812
City of Dripping Springs (Headwaters)*	1,612,800	$ 3.80	6,126,545	$ 0.48	770,289	$ 0.36	585,659
Current Retail	4,315,655	$ 3.80	16,393,882	$ 0.48	2,061,200	$ 0.36	1,567,153
Future	2,307,680	$ 3.80	8,766,185	$ 0.48	1,102,171	$ 0.36	837,993
Sub-Total	12,170,769		$ 46,233,113		$ 5,812,882		$ 4,419,597
Retail Only			$ 29,778,977		$ 4,803,208		$ 3,651,932
TOTAL	27,000,000		$ 118,021,849		$ 16,155,919		$ 12,283,520
			TRUE		TRUE		TRUE

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

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	$ 158,523,362	$ 118,595,442
Capital Adjustment Available to Existing		***$ 10,007,617***

Percent Series Funding				78%	13%	10%
SH 71 System	Capital Contribution to LCRA	Percent of Total Capital Contribution	Total Capital Credit to Existing	Series 2013 Capital Contribution Credit	Series 2015 Capital Contribution Credit	Series 2019 Capital Contribution Credit
Barton Creek West	1,050,000	5%	$ 456,220	$ 355,331	$ 57,313	$ 43,576
Senna Hills	857,140	4%	372,423	290,065	46,786	35,572
Crystal Mountain	100,000	0%	43,449	33,841	5,458	4,150
EISD	-	0%	-	-	-	-
Lazy Nine	-	0%	-	-	-	-
Deer Creek(1)	198,185	1%	86,110	67,068	10,818	8,225
Travis County MUD #12	1,458,540	6%	633,728	493,585	79,613	60,531
Masonwood	-	0%	-	-	-	-
Current Retail	6,802,248	30%	2,955,542	2,301,950	371,294	282,299
Future	-	0%	-	-	-	-
Sub-Total	10,466,113		$ 4,547,472	$ 3,541,839	$ 571,282	$ 434,352

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%	$ 579,892	$ 451,654	$ 72,850	$ 55,388
Belterra - HCWCID #1	3,555,690	15%	1,544,929	1,203,281	194,084	147,564
Belterra - HCWCID #2	1,342,850	6%	583,461	454,434	73,298	55,729
Hays Cty Reunion Ranch (Krasovek)	768,000	3%	333,692	259,899	41,920	31,873
City of Dripping Springs (Headwaters)	-	0%	-	-	-	-
Current Retail	5,565,476	24%	2,418,171	1,883,413	303,786	230,972
Future	-	0%	-	-	-	-
Sub-Total	12,566,651		$ 5,460,145	$ 4,252,682	$ 685,937	$ 521,526
TOTAL	**23,032,764**		**$ 10,007,617** TRUE	**$ 7,794,520**	**$ 1,257,219**	**$ 955,878** TRUE

Total Impact Fees Paid to LCRA	$ 21,684,579
Wholesale Impact Fees	$ 9,316,855
Retail Impact Fees	$ 12,367,724

(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.

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

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	$ 1,923,540	$ (355,331)	$ 1,568,210	$ 253,657	$ (57,313)	$ 196,344	$ 192,858	$ (43,576)	$ 149,283	$ 1,913,837
Senna Hills	1,628,919	(290,065)	1,338,854	214,806	(46,786)	168,019	163,319	(35,572)	127,747	1,634,620
Crystal Mountain	407,938	(33,841)	374,097	53,795	(5,458)	48,336	40,901	(4,150)	36,751	459,184
EISD	121,531	-	121,531	16,026	-	16,026	12,185	-	12,185	149,743
Lazy Nine*	14,357,147	(1,448,229)	12,908,918	1,893,278	-	1,893,278	1,439,480	-	1,439,480	16,241,676
Deer Creek	1,631,752	(67,068)	1,564,684	215,179	(10,818)	204,361	163,603	(8,225)	155,378	1,924,423
Travis County MUD #12	5,874,306	(493,585)	5,380,721	774,645	(79,613)	695,032	588,971	(60,531)	528,440	6,604,193
Masonwood	1,524,872	-	1,524,872	201,085	-	201,085	152,887	-	152,887	1,878,844
Current Retail	9,085,250	(2,301,950)	6,783,300	1,198,072	(371,294)	826,779	910,907	(282,299)	628,609	8,238,688
Future	5,454,503	-	5,454,503	719,286	-	719,286	546,881	-	546,881	6,720,669
Sub-Total	$ 42,009,758	$ (4,990,068)	$ 37,019,690	$ 5,539,829	$ (571,282)	$ 4,968,547	$ 4,211,992	$ (434,352)	$ 3,777,640	$ 45,765,877

	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*	$ 3,798,701	$ (451,654)	$ 3,347,047	$ 477,610	$ (72,850)	$ 404,760	$ 363,132	$ (55,388)	$ 307,744	$ 4,059,551
Belterra - HCWCID #1	4,617,192	(1,203,281)	3,413,910	580,519	(194,084)	386,435	441,375	(147,564)	293,811	4,094,156
Belterra - HCWCID #2	4,429,927	(454,434)	3,975,493	556,974	(73,298)	483,676	423,473	(55,729)	367,744	4,826,913
Hays Cty Reunion Ranch (Krasovek)	2,100,682	(259,899)	1,840,783	264,118	(41,920)	222,198	200,812	(31,873)	168,939	2,231,920
City of Dripping Springs (Headwaters)	6,126,545	-	6,126,545	770,289	-	770,289	585,659	-	585,659	7,482,494
Current Retail	16,393,882	(1,883,413)	14,510,468	2,061,200	(303,786)	1,757,414	1,567,153	(230,972)	1,336,181	17,604,064
Future	8,766,185		8,766,185	1,102,171	-	1,102,171	837,993	-	837,993	10,706,348
Sub-Total	$ 46,233,113	$ (4,252,682)	$ 41,980,432	$ 5,812,882	$ (685,937)	$ 5,126,944	$ 4,419,597	$ (521,526)	$ 3,898,071	$ 51,005,447
Retail Only	$ 29,778,977	$ -	$ 29,778,977	$ 4,803,208	$ -	$ 4,803,208	$ 3,651,932	$ -	$ 3,651,932	$ 38,234,117
TOTAL	**$ 118,021,849** TRUE	**$ (9,242,749)**	**$ 108,779,099** TRUE	**$ 16,155,919** TRUE	**$ (1,257,219)**	**$ 14,898,699** TRUE	**$ 12,283,520** TRUE	**$ (955,878)**	**$ 11,327,643** TRUE	**$ 135,005,442**

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

Retail

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

Sample: Individual Capital Amortization Schedule

Retail
Series 2013 Debt Payment Schedule

		Series 2013	Series 2015	Series 2019	Total
Effective Interest Rate		4.60%	5%	5%	
Capital Cost Allocation		$ 65,293,434	$ 9,208,858	$ 7,001,595	$ 81,503,887
Plus Developer Reimbursements		2,000,000	4,000,000	4,000,000	10,000,000
Plus Reserves		4,055,753	599,049	455,464	5,110,266
Plus Issuance Costs (2%)		1,426,984	276,158	229,141	1,932,283
Capital Cost Allocation		$ 72,776,170	$ 14,084,066	$ 11,686,200	$ 98,546,436
Build-out LUEs	9,496				
Current LUEs (January 2013)	6,260				
Annual Payment per LUE		$ 520	$ 102	$ 82	$ 703

	GPD Reserved Capacity	% Retail Capacity	Impact Fee Credit	Weighted Average Impact Fee Credit
71 System	5,132,459	44%	17%	8%
290 System	6,623,334	56%	20%	11%
	11,755,793			19%

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	6,416	$ 72,776,170	$ 3,347,704	$ 76,123,874	$ 3,333,554	$ 72,790,320	$ 3,536,163.59	$ 45.93
2015	6,737	$ 72,790,320	$ 3,348,355	$ 76,138,675	$ 3,500,232	$ 72,638,443	$ 3,712,971.77	$ 45.93
2016	7,074	$ 72,638,443	$ 3,341,368	$ 75,979,812	$ 3,675,243	$ 72,304,569	$ 3,898,620.36	$ 45.93
2017	7,427	$ 72,304,569	$ 3,326,010	$ 75,630,579	$ 3,859,005	$ 71,771,573	$ 4,093,551.38	$ 45.93
2018	7,799	$ 71,771,573	$ 3,301,492	$ 75,073,066	$ 4,051,956	$ 71,021,110	$ 4,298,228.95	$ 45.93
2019	8,189	$ 71,021,110	$ 3,266,971	$ 74,288,081	$ 4,254,553	$ 70,033,528	$ 4,513,140.40	$ 45.93
2020	8,598	$ 70,033,528	$ 3,221,542	$ 73,255,070	$ 4,467,281	$ 68,787,789	$ 4,738,797.42	$ 45.93
2021	9,028	$ 68,787,789	$ 3,164,238	$ 71,952,028	$ 4,690,645	$ 67,261,382	$ 4,975,737.29	$ 45.93
2022	9,479	$ 67,261,382	$ 3,094,024	$ 70,355,406	$ 4,925,177	$ 65,430,229	$ 5,224,524.15	$ 45.93
2023	9,479	$ 65,430,229	$ 3,009,791	$ 68,440,019	$ 4,925,177	$ 63,514,842	$ 5,224,524.15	$ 45.93
2024	9,479	$ 63,514,842	$ 2,921,683	$ 66,436,525	$ 4,925,177	$ 61,511,347	$ 5,224,524.15	$ 45.93
2025	9,479	$ 61,511,347	$ 2,829,522	$ 64,340,869	$ 4,925,177	$ 59,415,692	$ 5,224,524.15	$ 45.93
2026	9,479	$ 59,415,692	$ 2,733,122	$ 62,148,814	$ 4,925,177	$ 57,223,636	$ 5,224,524.15	$ 45.93
2027	9,479	$ 57,223,636	$ 2,632,287	$ 59,855,924	$ 4,925,177	$ 54,930,746	$ 5,224,524.15	$ 45.93
2028	9,479	$ 54,930,746	$ 2,526,814	$ 57,457,560	$ 4,925,177	$ 52,532,383	$ 5,224,524.15	$ 45.93
2029	9,479	$ 52,532,383	$ 2,416,490	$ 54,948,873	$ 4,925,177	$ 50,023,695	$ 5,224,524.15	$ 45.93
2030	9,479	$ 50,023,695	$ 2,301,090	$ 52,324,785	$ 4,925,177	$ 47,399,608	$ 5,224,524.15	$ 45.93
2031	9,479	$ 47,399,608	$ 2,180,382	$ 49,579,990	$ 4,925,177	$ 44,654,813	$ 5,224,524.15	$ 45.93
2032	9,479	$ 44,654,813	$ 2,054,121	$ 46,708,934	$ 4,925,177	$ 41,783,757	$ 5,224,524.15	$ 45.93
2033	9,479	$ 41,783,757	$ 1,922,053	$ 43,705,809	$ 4,925,177	$ 38,780,632	$ 5,224,524.15	$ 45.93
2034	9,479	$ 38,780,632	$ 1,783,909	$ 40,564,541	$ 4,925,177	$ 35,639,364	$ 5,224,524.15	$ 45.93
2035	9,479	$ 35,639,364	$ 1,639,411	$ 37,278,775	$ 4,925,177	$ 32,353,597	$ 5,224,524.15	$ 45.93
2036	9,479	$ 32,353,597	$ 1,488,265	$ 33,841,863	$ 4,925,177	$ 28,916,685	$ 5,224,524.15	$ 45.93
2037	9,479	$ 28,916,685	$ 1,330,168	$ 30,246,853	$ 4,925,177	$ 25,321,675	$ 5,224,524.15	$ 45.93
2038	9,479	$ 25,321,675	$ 1,164,797	$ 26,486,473	$ 4,925,177	$ 21,561,295	$ 5,224,524.15	$ 45.93
2039	9,479	$ 21,561,295	$ 991,820	$ 22,553,115	$ 4,925,177	$ 17,627,937	$ 5,224,524.15	$ 45.93
2040	9,479	$ 17,627,937	$ 810,885	$ 18,438,823	$ 4,925,177	$ 13,513,645	$ 5,224,524.15	$ 45.93
2041	9,479	$ 13,513,645	$ 621,628	$ 14,135,273	$ 4,925,177	$ 9,210,096	$ 5,224,524.15	$ 45.93
2042	9,479	$ 9,210,096	$ 423,664	$ 9,633,760	$ 4,925,177	$ 4,708,583	$ 5,224,524.15	$ 45.93
2043	9,479	$ 4,708,583	$ 216,595	$ 4,925,177	$ 4,925,177	$ (0)	$ 5,224,524.15	$ 45.93
2044	9,479							
2045	9,479							
2046	9,479							
2047	9,479							
2048	9,479							

***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	$ 14,084,066	$ 704,203	$ 14,788,269	$ 721,781	$ 14,066,488	$ 765,650.33	$ 9.02
2017	$ 14,066,488	$ 703,324	$ 14,769,812	$ 757,870	$ 14,011,942	$ 803,932.85	$ 9.02
2018	$ 14,011,942	$ 700,597	$ 14,712,539	$ 795,764	$ 13,916,775	$ 844,129.49	$ 9.02
2019	$ 13,916,775	$ 695,839	$ 14,612,614	$ 835,552	$ 13,777,062	$ 886,335.97	$ 9.02
2020	$ 13,777,062	$ 688,853	$ 14,465,915	$ 877,330	$ 13,588,585	$ 930,652.76	$ 9.02
2021	$ 13,588,585	$ 679,429	$ 14,268,014	$ 921,196	$ 13,346,818	$ 977,185.40	$ 9.02
2022	$ 13,346,818	$ 667,341	$ 14,014,159	$ 967,256	$ 13,046,903	$ 1,026,044.67	$ 9.02
2023	$ 13,046,903	$ 652,345	$ 13,699,248	$ 967,256	$ 12,731,992	$ 1,026,044.67	$ 9.02
2024	$ 12,731,992	$ 636,600	$ 13,368,592	$ 967,256	$ 12,401,336	$ 1,026,044.67	$ 9.02
2025	$ 12,401,336	$ 620,067	$ 13,021,403	$ 967,256	$ 12,054,147	$ 1,026,044.67	$ 9.02
2026	$ 12,054,147	$ 602,707	$ 12,656,854	$ 967,256	$ 11,689,598	$ 1,026,044.67	$ 9.02
2027	$ 11,689,598	$ 584,480	$ 12,274,078	$ 967,256	$ 11,306,822	$ 1,026,044.67	$ 9.02
2028	$ 11,306,822	$ 565,341	$ 11,872,163	$ 967,256	$ 10,904,907	$ 1,026,044.67	$ 9.02
2029	$ 10,904,907	$ 545,245	$ 11,450,153	$ 967,256	$ 10,482,897	$ 1,026,044.67	$ 9.02
2030	$ 10,482,897	$ 524,145	$ 11,007,042	$ 967,256	$ 10,039,786	$ 1,026,044.67	$ 9.02
2031	$ 10,039,786	$ 501,989	$ 10,541,775	$ 967,256	$ 9,574,519	$ 1,026,044.67	$ 9.02
2032	$ 9,574,519	$ 478,726	$ 10,053,245	$ 967,256	$ 9,085,989	$ 1,026,044.67	$ 9.02
2033	$ 9,085,989	$ 454,299	$ 9,540,289	$ 967,256	$ 8,573,033	$ 1,026,044.67	$ 9.02
2034	$ 8,573,033	$ 428,652	$ 9,001,684	$ 967,256	$ 8,034,428	$ 1,026,044.67	$ 9.02
2035	$ 8,034,428	$ 401,721	$ 8,436,150	$ 967,256	$ 7,468,894	$ 1,026,044.67	$ 9.02
2036	$ 7,468,894	$ 373,445	$ 7,842,339	$ 967,256	$ 6,875,083	$ 1,026,044.67	$ 9.02
2037	$ 6,875,083	$ 343,754	$ 7,218,837	$ 967,256	$ 6,251,581	$ 1,026,044.67	$ 9.02
2038	$ 6,251,581	$ 312,579	$ 6,564,160	$ 967,256	$ 5,596,904	$ 1,026,044.67	$ 9.02
2039	$ 5,596,904	$ 279,845	$ 5,876,749	$ 967,256	$ 4,909,493	$ 1,026,044.67	$ 9.02
2040	$ 4,909,493	$ 245,475	$ 5,154,968	$ 967,256	$ 4,187,712	$ 1,026,044.67	$ 9.02
2041	$ 4,187,712	$ 209,386	$ 4,397,098	$ 967,256	$ 3,429,842	$ 1,026,044.67	$ 9.02
2042	$ 3,429,842	$ 171,492	$ 3,601,334	$ 967,256	$ 2,634,078	$ 1,026,044.67	$ 9.02
2043	$ 2,634,078	$ 131,704	$ 2,765,782	$ 967,256	$ 1,798,526	$ 1,026,044.67	$ 9.02
2044	$ 1,798,526	$ 89,926	$ 1,888,452	$ 967,256	$ 921,196	$ 1,026,044.67	$ 9.02
2045	$ 921,196	$ 46,060	$ 967,256	$ 967,256	$ (0)	$ 1,026,044.67	$ 9.02
2046							
2047							
2048							

Series 2019	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014							
2015							
2016							
2017							
2018							
2019	$ 11,686,200	$ 584,310	$ 12,270,510	$ 667,776	$ 11,602,734	$ 708,362.79	$ 7.21
2020	$ 11,602,734	$ 580,137	$ 12,182,870	$ 701,165	$ 11,481,705	$ 743,780.93	$ 7.21
2021	$ 11,481,705	$ 574,085	$ 12,055,791	$ 736,223	$ 11,319,567	$ 780,969.98	$ 7.21
2022	$ 11,319,567	$ 565,978	$ 11,885,546	$ 773,034	$ 11,112,511	$ 820,018.48	$ 7.21
2023	$ 11,112,511	$ 555,626	$ 11,668,137	$ 773,034	$ 10,895,103	$ 820,018.48	$ 7.21
2024	$ 10,895,103	$ 544,755	$ 11,439,858	$ 773,034	$ 10,666,824	$ 820,018.48	$ 7.21
2025	$ 10,666,824	$ 533,341	$ 11,200,165	$ 773,034	$ 10,427,130	$ 820,018.48	$ 7.21
2026	$ 10,427,130	$ 521,357	$ 10,948,487	$ 773,034	$ 10,175,453	$ 820,018.48	$ 7.21
2027	$ 10,175,453	$ 508,773	$ 10,684,225	$ 773,034	$ 9,911,191	$ 820,018.48	$ 7.21
2028	$ 9,911,191	$ 495,560	$ 10,406,751	$ 773,034	$ 9,633,716	$ 820,018.48	$ 7.21
2029	$ 9,633,716	$ 481,686	$ 10,115,402	$ 773,034	$ 9,342,368	$ 820,018.48	$ 7.21
2030	$ 9,342,368	$ 467,118	$ 9,809,486	$ 773,034	$ 9,036,452	$ 820,018.48	$ 7.21
2031	$ 9,036,452	$ 451,823	$ 9,488,274	$ 773,034	$ 8,715,240	$ 820,018.48	$ 7.21
2032	$ 8,715,240	$ 435,762	$ 9,151,002	$ 773,034	$ 8,377,968	$ 820,018.48	$ 7.21
2033	$ 8,377,968	$ 418,898	$ 8,796,866	$ 773,034	$ 8,023,832	$ 820,018.48	$ 7.21
2034	$ 8,023,832	$ 401,192	$ 8,425,023	$ 773,034	$ 7,651,989	$ 820,018.48	$ 7.21
2035	$ 7,651,989	$ 382,599	$ 8,034,589	$ 773,034	$ 7,261,554	$ 820,018.48	$ 7.21
2036	$ 7,261,554	$ 363,078	$ 7,624,632	$ 773,034	$ 6,851,598	$ 820,018.48	$ 7.21
2037	$ 6,851,598	$ 342,580	$ 7,194,178	$ 773,034	$ 6,421,143	$ 820,018.48	$ 7.21
2038	$ 6,421,143	$ 321,057	$ 6,742,200	$ 773,034	$ 5,969,166	$ 820,018.48	$ 7.21
2039	$ 5,969,166	$ 298,458	$ 6,267,624	$ 773,034	$ 5,494,590	$ 820,018.48	$ 7.21
2040	$ 5,494,590	$ 274,730	$ 5,769,320	$ 773,034	$ 4,996,285	$ 820,018.48	$ 7.21
2041	$ 4,996,285	$ 249,814	$ 5,246,099	$ 773,034	$ 4,473,065	$ 820,018.48	$ 7.21
2042	$ 4,473,065	$ 223,653	$ 4,696,718	$ 773,034	$ 3,923,684	$ 820,018.48	$ 7.21
2043	$ 3,923,684	$ 196,184	$ 4,119,868	$ 773,034	$ 3,346,834	$ 820,018.48	$ 7.21
2044	$ 3,346,834	$ 167,342	$ 3,514,176	$ 773,034	$ 2,741,141	$ 820,018.48	$ 7.21
2045	$ 2,741,141	$ 137,057	$ 2,878,198	$ 773,034	$ 2,105,164	$ 820,018.48	$ 7.21
2046	$ 2,105,164	$ 105,258	$ 2,210,422	$ 773,034	$ 1,437,388	$ 820,018.48	$ 7.21
2047	$ 1,437,388	$ 71,869	$ 1,509,257	$ 773,034	$ 736,223	$ 820,018.48	$ 7.21
2048	$ 736,223	$ 36,811	$ 773,034	$ 773,034	$ 0	$ 820,018.48	$ 7.21

TOTAL	Total Annual Debt Payment*	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014	$ 3,333,554	$ 3,536,163.59	$ 45.93
2015	$ 3,500,232	$ 3,712,971.77	$ 45.93
2016	$ 4,397,024	$ 4,664,270.69	$ 54.95
2017	$ 4,616,876	$ 4,897,484.23	$ 54.95
2018	$ 4,847,719	$ 5,142,358.44	$ 54.95
2019	$ 5,757,882	$ 6,107,839.15	$ 62.16
2020	$ 6,045,776	$ 6,413,231.11	$ 62.16
2021	$ 6,348,064	$ 6,733,892.67	$ 62.16
2022	$ 6,665,468	$ 7,070,587.30	$ 62.16
2023	$ 6,665,468	$ 7,070,587.30	$ 62.16
2024	$ 6,665,468	$ 7,070,587.30	$ 62.16
2025	$ 6,665,468	$ 7,070,587.30	$ 62.16
2026	$ 6,665,468	$ 7,070,587.30	$ 62.16
2027	$ 6,665,468	$ 7,070,587.30	$ 62.16
2028	$ 6,665,468	$ 7,070,587.30	$ 62.16
2029	$ 6,665,468	$ 7,070,587.30	$ 62.16
2030	$ 6,665,468	$ 7,070,587.30	$ 62.16
2031	$ 6,665,468	$ 7,070,587.30	$ 62.16
2032	$ 6,665,468	$ 7,070,587.30	$ 62.16
2033	$ 6,665,468	$ 7,070,587.30	$ 62.16
2034	$ 6,665,468	$ 7,070,587.30	$ 62.16
2035	$ 6,665,468	$ 7,070,587.30	$ 62.16
2036	$ 6,665,468	$ 7,070,587.30	$ 62.16
2037	$ 6,665,468	$ 7,070,587.30	$ 62.16
2038	$ 6,665,468	$ 7,070,587.30	$ 62.16
2039	$ 6,665,468	$ 7,070,587.30	$ 62.16
2040	$ 6,665,468	$ 7,070,587.30	$ 62.16
2041	$ 6,665,468	$ 7,070,587.30	$ 62.16
2042	$ 6,665,468	$ 7,070,587.30	$ 62.16
2043	$ 6,665,468	$ 7,070,587.30	$ 62.16
2044	$ 1,740,290	$ 1,846,063.15	$ 16.23
2045	$ 1,740,290	$ 1,846,063.15	$ 16.23
2046	$ 773,034	$ 820,018.48	$ 7.21
2047	$ 773,034	$ 820,018.48	$ 7.21
2048	$ 773,034	$ 820,018.48	$ 7.21

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

Sample: Individual Capital Amortization Schedule

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

		Series 2013	Series 2015	Series 2019	Total
Effective Interest Rate		4.60%	5.00%	5.00%	
Capital Cost Allocation		$ 5,380,721	$ 695,032	$ 528,440	$ 6,604,193
Plus Reserves		334,228	45,213	34,376	413,816
Plus Issuance Costs (2%)		114,299	14,805	11,256	140,360
Capital Cost Allocation		$ 5,829,248	$ 755,050	$ 574,073	$ 7,158,370
Build-out LUEs	2,125				
Current LUEs (January 2013)	95				
Annual Payment per LUE		$ 240	$ 29	$ 20	$ 289
Effective Impact Fee Credit		17%			

Series 2013	Projected LUEs	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014	165	$ 5,829,248	$ 268,145	$ 6,097,393	$ 39,549	$ 6,057,844	$ 42,618.58	$ 21.52
2015	340	$ 6,057,844	$ 278,661	$ 6,336,505	$ 81,494	$ 6,255,011	$ 87,820.10	$ 21.52
2016	515	$ 6,255,011	$ 287,731	$ 6,542,742	$ 123,439	$ 6,419,302	$ 133,021.62	$ 21.52
2017	690	$ 6,419,302	$ 295,288	$ 6,714,590	$ 165,385	$ 6,549,205	$ 178,223.14	$ 21.52
2018	865	$ 6,549,205	$ 301,263	$ 6,850,469	$ 207,330	$ 6,643,138	$ 223,424.66	$ 21.52
2019	1,040	$ 6,643,138	$ 305,584	$ 6,948,723	$ 249,276	$ 6,699,447	$ 268,626.19	$ 21.52
2020	1,215	$ 6,699,447	$ 308,175	$ 7,007,621	$ 291,221	$ 6,716,400	$ 313,827.71	$ 21.52
2021	1,390	$ 6,716,400	$ 308,954	$ 7,025,354	$ 333,167	$ 6,692,188	$ 359,029.23	$ 21.52
2022	1,565	$ 6,692,188	$ 307,841	$ 7,000,028	$ 375,112	$ 6,624,916	$ 404,230.75	$ 21.52
2023	1,740	$ 6,624,916	$ 304,746	$ 6,929,662	$ 417,058	$ 6,512,605	$ 449,432.27	$ 21.52
2024	1,915	$ 6,512,605	$ 299,580	$ 6,812,184	$ 459,003	$ 6,353,181	$ 494,633.80	$ 21.52
2025	2,090	$ 6,353,181	$ 292,246	$ 6,645,428	$ 500,949	$ 6,144,479	$ 539,835.32	$ 21.52
2026	2,125	$ 6,144,479	$ 282,646	$ 6,427,125	$ 509,338	$ 5,917,787	$ 548,875.62	$ 21.52
2027	2,125	$ 5,917,787	$ 272,218	$ 6,190,006	$ 509,338	$ 5,680,668	$ 548,875.62	$ 21.52
2028	2,125	$ 5,680,668	$ 261,311	$ 5,941,979	$ 509,338	$ 5,432,641	$ 548,875.62	$ 21.52
2029	2,125	$ 5,432,641	$ 249,901	$ 5,682,543	$ 509,338	$ 5,173,205	$ 548,875.62	$ 21.52
2030	2,125	$ 5,173,205	$ 237,967	$ 5,411,172	$ 509,338	$ 4,901,835	$ 548,875.62	$ 21.52
2031	2,125	$ 4,901,835	$ 225,484	$ 5,127,319	$ 509,338	$ 4,617,981	$ 548,875.62	$ 21.52
2032	2,125	$ 4,617,981	$ 212,427	$ 4,830,409	$ 509,338	$ 4,321,071	$ 548,875.62	$ 21.52
2033	2,125	$ 4,321,071	$ 198,769	$ 4,519,840	$ 509,338	$ 4,010,503	$ 548,875.62	$ 21.52
2034	2,125	$ 4,010,503	$ 184,483	$ 4,194,986	$ 509,338	$ 3,685,648	$ 548,875.62	$ 21.52
2035	2,125	$ 3,685,648	$ 169,540	$ 3,855,188	$ 509,338	$ 3,345,850	$ 548,875.62	$ 21.52
2036	2,125	$ 3,345,850	$ 153,909	$ 3,499,759	$ 509,338	$ 2,990,422	$ 548,875.62	$ 21.52
2037	2,125	$ 2,990,422	$ 137,559	$ 3,127,981	$ 509,338	$ 2,618,643	$ 548,875.62	$ 21.52
2038	2,125	$ 2,618,643	$ 120,458	$ 2,739,101	$ 509,338	$ 2,229,763	$ 548,875.62	$ 21.52
2039	2,125	$ 2,229,763	$ 102,569	$ 2,332,332	$ 509,338	$ 1,822,995	$ 548,875.62	$ 21.52
2040	2,125	$ 1,822,995	$ 83,858	$ 1,906,852	$ 509,338	$ 1,397,515	$ 548,875.62	$ 21.52
2041	2,125	$ 1,397,515	$ 64,286	$ 1,461,801	$ 509,338	$ 952,463	$ 548,875.62	$ 21.52
2042	2,125	$ 952,463	$ 43,813	$ 996,276	$ 509,338	$ 486,938	$ 548,875.62	$ 21.52
2043	2,125	$ 486,938	$ 22,399	$ 509,338	$ 509,338	$ 0	$ 548,875.62	$ 21.52
2044	2,125							
2045	2,125							
2046	2,125							
2047	2,125							
2048	2,125							

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

*****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	$ 755,050	$ 37,752	$ 792,802	$ 15,087	$ 777,715	$ 16,258.35	$ 2.63
2017	$ 777,715	$ 38,886	$ 816,601	$ 20,214	$ 796,387	$ 21,783.03	$ 2.63
2018	$ 796,387	$ 39,819	$ 836,206	$ 25,341	$ 810,866	$ 27,307 71	$ 2.63
2019	$ 810,866	$ 40,543	$ 851,409	$ 30,467	$ 820,942	$ 32,832 39	$ 2.63
2020	$ 820,942	$ 41,047	$ 861,989	$ 35,594	$ 826,395	$ 38,357.07	$ 2.63
2021	$ 826,395	$ 41,320	$ 867,714	$ 40,721	$ 826,994	$ 43,881.75	$ 2.63
2022	$ 826,994	$ 41,350	$ 868,343	$ 45,847	$ 822,496	$ 49,406.43	$ 2 63
2023	$ 822,496	$ 41,125	$ 863,621	$ 50,974	$ 812,647	$ 54,931.11	$ 2.63
2024	$ 812,647	$ 40,632	$ 853,279	$ 56,101	$ 797,178	$ 60,455.79	$ 2.63
2025	$ 797,178	$ 39,859	$ 837,037	$ 61,228	$ 775,809	$ 65,980.47	$ 2.63
2026	$ 775,809	$ 38,790	$ 814,600	$ 62,253	$ 752,347	$ 67,085.41	$ 2.63
2027	$ 752,347	$ 37 617	$ 789,964	$ 62,253	$ 727,711	$ 67,085.41	$ 2.63
2028	$ 727,711	$ 36,386	$ 764,097	$ 62,253	$ 701,844	$ 67,085.41	$ 2.63
2029	$ 701,844	$ 35,092	$ 736,936	$ 62,253	$ 674,683	$ 67,085.41	$ 2.63
2030	$ 674,683	$ 33,734	$ 708,417	$ 62,253	$ 646,164	$ 67,085.41	$ 2.63
2031	$ 646,164	$ 32,308	$ 678,472	$ 62,253	$ 616,220	$ 67,085.41	$ 2.63
2032	$ 616,220	$ 30,811	$ 647,031	$ 62,253	$ 584,778	$ 67,085.41	$ 2.63
2033	$ 584,778	$ 29,239	$ 614,016	$ 62,253	$ 551,764	$ 67,085.41	$ 2.63
2034	$ 551,764	$ 27,588	$ 579,352	$ 62,253	$ 517,099	$ 67,085.41	$ 2.63
2035	$ 517,099	$ 25,855	$ 542,954	$ 62,253	$ 480,701	$ 67,085.41	$ 2.63
2036	$ 480,701	$ 24,035	$ 504,736	$ 62,253	$ 442,483	$ 67,085.41	$ 2.63
2037	$ 442,483	$ 22,124	$ 464,607	$ 62,253	$ 402,354	$ 67,085.41	$ 2.63
2038	$ 402,354	$ 20,118	$ 422,472	$ 62,253	$ 360,219	$ 67,085.41	$ 2.63
2039	$ 360,219	$ 18,011	$ 378,230	$ 62,253	$ 315,977	$ 67,085.41	$ 2.63
2040	$ 315,977	$ 15,799	$ 331,776	$ 62,253	$ 269,523	$ 67,085.41	$ 2.63
2041	$ 269,523	$ 13,476	$ 282,999	$ 62,253	$ 220,746	$ 67,085.41	$ 2.63
2042	$ 220,746	$ 11,037	$ 231,783	$ 62,253	$ 169,530	$ 67,085.41	$ 2.63
2043	$ 169,530	$ 8,477	$ 178,007	$ 62,253	$ 115,754	$ 67,085.41	$ 2.63
2044	$ 115,754	$ 5,788	$ 121,541	$ 62,253	$ 59,289	$ 67,085.41	$ 2.63
2045	$ 59,289	$ 2,964	$ 62,253	$ 62,253	$ (0)	$ 67,085.41	$ 2.63
2046							
2047							
2048							

Series 2019	Beginning Balance	Interest Expense	Subtotal	Total Annual Debt Payment*	Ending Balance	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014							
2015							
2016							
2017							
2018							
2019	$ 574,073	$ 28,704	$ 602,776	$ 20,426	$ 582,350	$ 22,011.84	$ 1.76
2020	$ 582,350	$ 29,117	$ 611,467	$ 23,863	$ 587,604	$ 25,715.76	$ 1.76
2021	$ 587,604	$ 29,380	$ 616,984	$ 27,300	$ 589,684	$ 29,419.68	$ 1.76
2022	$ 589,684	$ 29,484	$ 619,168	$ 30,738	$ 588,431	$ 33,123.59	$ 1.76
2023	$ 588,431	$ 29,422	$ 617,852	$ 34,175	$ 583,677	$ 36,827.51	$ 1.76
2024	$ 583,677	$ 29,184	$ 612,861	$ 37,612	$ 575,249	$ 40,531.43	$ 1.76
2025	$ 575,249	$ 28,762	$ 604,012	$ 41,049	$ 562,963	$ 44,235.34	$ 1.76
2026	$ 562,963	$ 28,148	$ 591,111	$ 41,736	$ 549,375	$ 44,976.12	$ 1.76
2027	$ 549,375	$ 27,469	$ 576,844	$ 41,736	$ 535,107	$ 44,976.12	$ 1.76
2028	$ 535,107	$ 26,755	$ 561,863	$ 41,736	$ 520,126	$ 44,976.12	$ 1.76
2029	$ 520,126	$ 26,006	$ 546,133	$ 41,736	$ 504,397	$ 44,976.12	$ 1.76
2030	$ 504,397	$ 25,220	$ 529,616	$ 41,736	$ 487,880	$ 44,976.12	$ 1.76
2031	$ 487,880	$ 24,394	$ 512,274	$ 41,736	$ 470,538	$ 44,976.12	$ 1.76
2032	$ 470,538	$ 23,527	$ 494,065	$ 41,736	$ 452,328	$ 44,976.12	$ 1.76
2033	$ 452,328	$ 22,616	$ 474,945	$ 41,736	$ 433,208	$ 44,976.12	$ 1.76
2034	$ 433,208	$ 21,660	$ 454,869	$ 41,736	$ 413,133	$ 44,976.12	$ 1.76
2035	$ 413,133	$ 20,657	$ 433,789	$ 41,736	$ 392,053	$ 44,976.12	$ 1.76
2036	$ 392,053	$ 19,603	$ 411,656	$ 41,736	$ 369,919	$ 44,976.12	$ 1.76
2037	$ 369,919	$ 18,496	$ 388,415	$ 41,736	$ 346,679	$ 44,976.12	$ 1.76
2038	$ 346,679	$ 17,334	$ 364,013	$ 41,736	$ 322,277	$ 44,976.12	$ 1.76
2039	$ 322,277	$ 16,114	$ 338,390	$ 41,736	$ 296,654	$ 44,976.12	$ 1.76
2040	$ 296,654	$ 14,833	$ 311,487	$ 41,736	$ 269,751	$ 44,976.12	$ 1.76
2041	$ 269,751	$ 13,488	$ 283,238	$ 41,736	$ 241,502	$ 44,976.12	$ 1.76
2042	$ 241,502	$ 12,075	$ 253,577	$ 41,736	$ 211,841	$ 44,976.12	$ 1.76
2043	$ 211,841	$ 10,592	$ 222,433	$ 41,736	$ 180,696	$ 44,976.12	$ 1.76
2044	$ 180,696	$ 9,035	$ 189,731	$ 41,736	$ 147,995	$ 44,976.12	$ 1.76
2045	$ 147,995	$ 7,400	$ 155,395	$ 41,736	$ 113,658	$ 44,976.12	$ 1.76
2046	$ 113,658	$ 5,683	$ 119,341	$ 41,736	$ 77,605	$ 44,976.12	$ 1.76
2047	$ 77,605	$ 3,880	$ 81,485	$ 41,736	$ 39,749	$ 44,976.12	$ 1.76
2048	$ 39,749	$ 1,987	$ 41,736	$ 41,736	$ 0	$ 44,976.12	$ 1.76

TOTAL	Total Annual Debt Payment*	Annual Minimum Bill Paid to PUA	Monthly Minimum per LUE
2014	$ 39,549	$ 42,618.58	$ 21.52
2015	$ 81,494	$ 87,820.10	$ 21.52
2016	$ 138,527	$ 149,279.97	$ 24.16
2017	$ 185,599	$ 200,006.17	$ 24.16
2018	$ 232,671	$ 250,732.37	$ 24.16
2019	$ 300,169	$ 323,470.42	$ 25.92
2020	$ 350,679	$ 377,900.54	$ 25.92
2021	$ 401,188	$ 432,330.65	$ 25.92
2022	$ 451,697	$ 486,760.77	$ 25.92
2023	$ 502,206	$ 541,190.89	$ 25.92
2024	$ 552,716	$ 595,621.01	$ 25.92
2025	$ 603,225	$ 650,051.13	$ 25.92
2026	$ 613,327	$ 660,937.15	$ 25.92
2027	$ 613,327	$ 660,937.15	$ 25.92
2028	$ 613,327	$ 660,937.15	$ 25.92
2029	$ 613,327	$ 660,937.15	$ 25.92
2030	$ 613,327	$ 660,937.15	$ 25.92
2031	$ 613,327	$ 660,937.15	$ 25.92
2032	$ 613,327	$ 660,937.15	$ 25.92
2033	$ 613,327	$ 660,937.15	$ 25.92
2034	$ 613,327	$ 660,937.15	$ 25.92
2035	$ 613,327	$ 660,937.15	$ 25.92
2036	$ 613,327	$ 660,937.15	$ 25.92
2037	$ 613,327	$ 660,937.15	$ 25.92
2038	$ 613,327	$ 660,937.15	$ 25.92
2039	$ 613,327	$ 660,937.15	$ 25.92
2040	$ 613,327	$ 660,937.15	$ 25.92
2041	$ 613,327	$ 660,937.15	$ 25.92
2042	$ 613,327	$ 660,937.15	$ 25.92
2043	$ 613,327	$ 660,937.15	$ 25.92
2044	$ 103,989	$ 112,061.53	$ 4.39
2045	$ 103,989	$ 112,061.53	$ 4.39
2046	$ 41,736	$ 44,976.12	$ 1.76
2047	$ 41,736	$ 44,976.12	$ 1.76
2048	$ 41,736	$ 44,976.12	$ 1.76

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

Schedule 11
Issuance Summary

	Capital Allocation			
	Series 2013	Series 2015	Series 2019	Total
Barton Creek West	$ 1,568,210	$ 196,344	$ 149,283	$ 1,913,837
Senna Hills	1,338,854	168,019	127,747	1,634,620
Crystal Mountain	374,097	48,336	36,751	459,184
EISD	121,531	16,026	12,185	149,743
Lazy Nine	12,908,918	1,893,278	1,439,480	16,241,676
Deer Creek	1,564,684	204,361	155,378	1,924,423
Travis County MUD #12	5,380,721	695,032	528,440	6,604,193
Masonwood	1,524,872	201,085	152,887	1,878,844
Dripping Springs WSC	3,347,047	404,760	307,744	4,059,551
Belterra - HCWCID #1*	3,413,910	386,435	293,811	4,094,156
Belterra - HCWCID #2*	3,975,493	483,676	367,744	4,826,913
Hays Cty Reunion Ranch (Krasovek)*	1,840,783	222,198	168,939	2,231,920
City of Dripping Springs (Headwaters)*	6,126,545	770,289	585,659	7,482,494
TCWCID#17	2,719,969	222,217	168,954	3,111,140
Masonwood	3,375,080	346,881	263,738	3,985,699
Effluent (Reuse)	447,062	72,109	54,825	573,996
Retail - Wastewater	36,540,600	4,374,787	3,326,198	44,241,585
Retail - Water	67,293,434	13,208,858	11,001,595	91,503,887
Sub-Total	$ 153,861,810	$23,914,694	$19,141,358	$ 196,917,862

Total LCRA Payment Due	$ 123,467,310	$ 19,914,694	$ 15,141,358	
Plus Developer Reimbursements	2,000,000	4,000,000	4,000,000	
Plus Future Projects - Wastewater	11,984,500			
Plus Future Projects - Water	17,858,229			
TOTAL Project Costs	$ 155,310,039	$ 23,914,694	$ 19,141,358	
Less Lazy Nine Funded Cost	(1,448,229)			
TOTAL PUA Funded Project Costs	$ 153,861,810	$ 23,914,694	$ 19,141,358	
	TRUE	TRUE	TRUE	
Total PUA Capital Cost to Funded by bonds	$ 153,861,810	$ 23,914,694	$ 19,141,358	$ 196,917,862
Add Reserve Funding	9,557,247	1,555,685	1,245,173	12,358,105
Add Issuance Costs	3,268,381	509,408	407,731	4,185,519
	$ 166,687,438	$ 25,979,787	$ 20,794,261	$ 213,461,486
Assumed Interest Rate	4.60%	5.00%	5.00%	

WTC PUA
HAYS · TRAVIS COUNTIES

WEST TRAVIS COUNTY PUBLIC UTILITY AGENCY

FYE 2014 COST OF SERVICE & RATE DESIGN STUDY

SELECT SCHEDULES

VOLUMETRIC RATE MODEL

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Water Resources Management, LLC

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West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 2
FYE2014 Revenue Requirement

	FYE 2013 AMENDED Budget	Adjustments	FYE2014 Revenue Requirements	Notes
Expense				
(1) Water Department - Expense				
16100 · LCRA Raw Water Reservation Fees				
16101 · LCRA - Raw Water Used (W)	668,864	170,100	838,964	Variable Cost Aanalysis
16102 · LCRA - Raw Water Reservation(W)	383,500	(71,299)	312,201	Variable Cost Aanalysis
16110 · Contract Operations - Water				
16111 · Base Fee for Services (W)	881,310		881,310	
16112 · Maintenance & Repairs (W)	728,000		728,000	
16113 · Customer Service (W)	297,789	27,704	325,493	Variable Cost Analysis
16114 · Engineering/ Const Fees (W)	16,114	17,886	34,000	Based on FYE2014 Engineering Services Plan
16120 · Material & Supplies (W)	10,000		10,000	
16130 · Chemicals (W)	242,049	71,067	313,116	Variable Cost Analysis
16150 · Outside Services (W)	13,900		13,900	
16160 · Utilities - Electric (W)	1,410,000	200,347	1,610,347	Variable Cost Analysis
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	Includes tower lease from LCRA, Carpro Agreement, Hawk maintenance contract, wholesale meter calibration
(2) Wastewater Department - Exp				
16200 · Contract Operations-Wastewater				
16201 · Base Fee for Services (WW)	193,458		193,458	
16202 · Maintenance & Repairs (WW)	342,000	200,000	542,000	Added $50K per year for industrial pretreatment program less $10K in revenue, plus $160K for basin cleaning.
16203 · Customer Services (WW)	85,733	49,951	135,684	Variable Cost Analysis
16210 · Materials & Supplies (WW)	10,000		10,000	
16214 · Engineering/ Const Fees (W)	86,343	(59,843)	26,500	Based on FYE2014 Engineering Plan
16220 · Chemicals (WW)	79,791	(2,912)	76,879	Variable Cost Analysis
16230 · Sludge Disposal (WW)	330,000	79,316	409,316	Variable Cost Analysis
16240 · Utilities - Electric (WW)	370,000	(208,528)	161,472	Variable Cost Analysis
16250 · Utilities - Telephone (WW)	6,187		6,187	
16260 · Environmental Regulatory Fe(WW)	10,000		10,000	
16270 · Other Expense (WW)	29,000	1,600	30,600	Added wholesale meter calibration
16280 · Utilities - Gas (WW)	398	202	600	Propane - Texas Community Propane Company
16330 · Special Programs	333,418		333,418	Pre Treatment and I&I Programs. $183,418 for Preventative Maintenance (water and wastewater) $150,000 for I&I.
(3) Shared Department - Expense				
16300 · Professional Services				
General Operating				
16311 · General Counsel - Operating	680,202		680,202	
16312 · Engineering - Operating	150,000	198,400	348,400	Based on FYE2014 Engineering Plan; Includes Curtis Wilsonfor 6 months plus Murfee Engineering.
16313 · General Manager - Operating	170,382	(170,382)	0	Removed, full-time position
16314 · Bookkeeping - Operating	98,961		98,961	
16315 · Financial Manager - Operating	102,789		102,789	
16316 · Auditor - Operating	45,000		45,000	
16317 · General Counsel-Litigation	0		0	
Special Contract Services				
16322 · Rate Study - Special Contract	50,000		50,000	
16323 · Inspections/Plan Review-Special	0		0	
632309 · SER - Galena Trace	0		0	
632310 · SER - ORM Music Studio	0		0	
632315 · SER - Parkside in Bee Cave	0		0	
16323 · Inspections/Plan Review-Special - Other	36,000		36,000	
16324 · Other Engineering Analyses-Spec				
623406 · Hwy 290 Travis County Improv	0		0	
632401 · Bohl's Pond	0		0	
632404 · SW Pkwy Pump St Constru Ad/Insp	0		0	
632405 · FM 1826 & Reunion Ranch WL Relc	0		0	
16324 · Other Engineering Analyses-Spec - Other	285,500	(275,500)	10,000	Based on FYE2014 Engineering Plan
Transitional Support Services				
16301 · General Counsel - Transitional	52,038	(52,038)	0	
16302 Engineering - Transitional	0			
630201 · Task 22 - SER Activities	17,088	(17,088)	0	
16302 · Engineering - Transitional - Other	0		0	

is that incl? in composite.

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West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 2
FYE2014 Revenue Requirement

	FYE 2013 AMENDED Budget	Adjustments	FYE2014 Revenue Requirements	Notes
16303 · General Manager - Transitional	0		0	
16304 · Bookkeeping - Transitional	1,575	(1,575)	0	
16305 · Financial Manager -Transitional	13,455	(13,455)	0	
16306 · Misc - Transitional	0		0	
16307 · Auditor	5,000	(5,000)	0	
16331 · Inventory Purchases Not Funded	100,000		100,000	
16332 · Leak Detection Program	35,000		35,000	
16333 · SCADA Control System Maintenanc	50,000	130,000	180,000	Per proposal from RLC
16335 · Tools & Shop Supplies	20,000		20,000	
16336 · Computer Maintenance & Repair	13,600	20,000	33,600	Server and data network systems.
16338 · Janitor/Contract Labor	0	2,100	2,100	Water Plant
16339 · Office Data & Supplies	20,559	9,441	30,000	Includes filing supplies and facilities for additional personnel
16340 · Membership & Dues	17,500		17,500	
16341 · Utilities - Office & Outside Fa	2,820	420	3,240	Includes office utilities
16342 · Conservation Education & Enforc	20,000	110,000	130,000	Water Conservation $100K, Energy conservation $30K
16343 · Insurance - General	86,527	8,653	95,180	
16344 · Bank Charges	1,802		1,802	
16345 · Misc. Operating Expense	22,344		22,344	
16347 · Lease Expense	58,844	8,562	67,406	Per lease
16410 · Salaries	230,000	373,200	603,200	Full year salaries per salary plan
16420 · FICA and Benefits	90,120	121,000	211,120	35% of total salaries, includes payroll services, FICA, benefits, etc.
16560 · Miscellaneous Expense	100,000		100,000	
17110 · Capital Outlay	0		0	
Total O&M Expense	9,379,938	922,329	10,302,267	
	TRUE			
Annual Debt Service				
Wholesale Customer Debt Service and Times Coverage - Water	2,365,872	(2,365,872)	0	Excluded from analysis, wholesale customer debt service is recovered from contractually
Wholesale Customer Debt Service and Times Coverage - Wastewater	164,809	(164,809)	0	set minimum bill.
Effluent Debt Service and Times Coverage	27,160		27,160	
Retail Customer Debt Service and Times Coverage - Water	4,196,672		4,196,672	
Retail Customer Debt Service and Times Coverage - Wastewater	1,357,669		1,357,669	
	8,112,183	**(2,530,681)**	**5,581,502**	
TOTAL ANNUAL EXPENSE	**17,492,121**	**(1,608,352)**	**15,883,769**	
Income				
(1) Water Department - Revenue				
14100 · Retail Revenues - Water				
14101 · Minimum Bill Revenues (W)	3,085,937	(3,085,937)	0	
14102 · Volumetric Revenues (W)	5,612,242	(5,612,242)	0	
14103 · Application Fee (W)	63,030	22,252	85,282	Based on prior year actual
14104 · Tap Fees (W)	582,450	(56,997)	525,453	Based on prior year actual
14105 · Late Fee (W)	194,199	99,719	293,918	Based on prior year actual
14106 · Return Check Fee (W)	609	1,849	2,458	Based on prior year actual
14107 · Inspection Fee (W)	600	1,255	1,855	Based on prior year actual
14108 · Inquiry Fee	4,770	(897)	3,873	Based on prior year actual
14110 · Wholesale Revenues - (WSW)				
14111 · Minimum Bill Revenues (WSW)	807,358	(807,358)	0	
14112 · Volumetric Revenues (WSW)	2,071,254	(2,071,254)	0	
14120 · Other Revenues (W)				
14121 · LUE Reservation Fees System-wide offset	33,600	192,195	225,795	O&M Portion of LUE Reservation Fees
LUE Reservation Fees - Retail Off-Set		620,202	620,202	Debt and Raw Water Reservation Portion of LUE Reservation Fees
14122 · Irrigation Customer Sales (W)	584,718	(584,718)	0	
14123 · Meter Set Fee (W)	108,522	1,929	110,451	Based on prior year actual
14124 · Connection Fees	600	25,964	26,364	Based on prior year actual
14125 · Billing Services (W)	6,450	(6,450)	0	Removed - pass through revenue.
14126 · Drainage Fees	0		0	Based on prior year actual
(2) Wastewater Department - Rev				
14200 · Retail & Wholesale Revenues (WW				
14201 · Minimum Bill/Volumetric Rev (WW	2,858,581	(2,858,581)	0	
14204 · Tap Fee (WW)	195,900	(18,758)	177,142	Based on prior year actual
14207 · Inspection Fee (WW)	0	0	0	Based on prior year actual
14220 · Other Revenues (WW)				Based on prior year actual
14221 · Grinder Pump Surcharge (WW)	11,250	3,177	14,427	Based on prior year actual
14222 · Billing Services (WW)	10,725	1,057	11,782	Based on prior year actual
(3) Shared Department - Revenue				Based on prior year actual
14300 · Shared Department				Based on prior year actual

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West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 2
FYE2014 Revenue Requirement

	FYE2013 AMENDED Budget	Adjustments	FYE 2014 Revenue Requirements	Notes
14304 · Interest Earned on Checking	753	(90)	663	Based on prior year actual
Total Income	16,233,548		2,099,864	
TOTAL REVENUE REQUIREMENT			**$ 13,783,905**	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 6
Water/Wastewater Split

	FY 2014 Revenue Requirements	% Water	% Wastewater	Water	Wastewater	
Expense						
(1) Water Department - Expense						
16100 · LCRA Raw Water Reservation Fees						
16101 · LCRA - Raw Water Used (W)	838,954	91%	9%	767,617	71,348	
16102 · LCRA - Raw Water Reservation(W)	312,201	100%		312,201	0	
16110 · Contract Operations - Water		100%		0	0	
16111 · Base Fee for Services (W)	881,310	100%		881,310	0	
16112 · Maintenance & Repairs (W)	728,000	100%		728,000	0	
16113 · Customer Service (W)	325,493	100%		325,493	0	
16114 · Engineering/ Const Fees (W)	34,000	100%		34,000	0	
16120 · Material & Supplies (W)	10,000	100%		10,000	0	
16130 · Chemicals (W)	313,116	100%		313,116	0	
16150 · Outside Services (W)	13,900	100%		13,900	0	
16160 · Utilities - Electric (W)	1,610,347	100%		1,610,347	0	
16170 · Utilities - Telephone (W)	14,978	100%		14,978	0	
16180 · Environmental Regulatory Fee(W)	10,000	100%		10,000	0	
16190 · Other Expenses (W)	250,000	100%		250,000	0	
(2) Wastewater Department - Exp			100%	0	0	
16200 · Contract Operations-Wastewater			100%	0	0	
16201 · Base Fee for Services (WW)	193,458		100%	0	193,458	
16202 · Maintenance & Repairs (WW)	542,000		100%	0	542,000	
16203 · Customer Services (WW)	135,684		100%	0	135,684	
16210 · Materials & Supplies (WW)	10,000		100%	0	10,000	
16214 · Engineering/ Const Fees (W)	26,500		100%	0	26,500	
16220 · Chemicals (WW)	76,879		100%	0	76,879	
16230 · Sludge Disposal (WW)	409,316		100%	0	409,316	
16240 · Utilities - Electric (WW)	161,472		100%	0	161,472	
16250 · Utilities - Telephone (WW)	6,187		100%	0	6,187	
16260 · Environmental Regulatory Fe(WW)	10,000		100%	0	10,000	
16270 · Other Expense (WW)	30,600		100%	0	30,600	
16280 · Utilities - Gas (WW)	600		100%	0	600	
16330 · Special Programs	333,418	34%	66%	112,500	220,918	Preventative Maintenance
(3) Shared Department - Expense						
16300 · Professional Services						
General Operating						
16311 · General Counsel - Operating	680,202	67%	33%	455,272	224,930	Composite of direct expenses, excluding commodities
16312 · Engineering - Operating	348,400	67%	33%	233,190	115,210	Composite of direct expenses, excluding commodities
16313 General Manager - Operating	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16314 · Bookkeeping - Operating	98,961	67%	33%	66,236	32,725	Composite of direct expenses, excluding commodities
16315 · Financial Manager - Operating	102,789	67%	33%	68,799	33,990	Composite of direct expenses, excluding commodities
16316 · Auditor - Operating	45,000	67%	33%	30,119	14,881	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
16322 · Rate Study - Special Contract	50,000	67%	33%	33,466	16,534	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632309 · SER - Galena Trace	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632310 · SER - ORM Music Studio	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632315 · SER - Parkside in Bee Cave	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special - Other	36,000	67%	33%	24,095	11,905	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
623406 · Hwy 290 Travis County Improv	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632401 · Bohl's Pond	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632404 · SW Pkwy Pump St Constru Ad/Insp	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
632405 · FM 1826 & Reunion Ranch WL Relc	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec - Other	10,000	67%	33%	6,693	3,307	Composite of direct expenses, excluding commodities
Transitional Support Services	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16301 · General Counsel - Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16302 · Engineering - Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
630201 · Task 22 - SER Activities	0	67%	33%	0	0	Composite of direct expenses, excluding commodities

Raw water usage

75% water since 75% of asset values

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 6
Water/Wastewater Split

	FYE 2014 Revenue Requirements	% Water	% Wastewater	Water	Wastewater	Basis
16302 · Engineering - Transitional - Other	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16303 · General Manager - Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16304 · Bookkeeping - Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16305 · Financial Manager -Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16306 · Misc - Transitional	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16307 · Auditor	0	67%	33%	0	0	Composite of direct expenses, excluding commodities
16331 · Inventory Purchases Not Funded	100,000	100%		100,000	0	
16332 · Leak Detection Program	35,000	100%		35,000	0	
16333 · SCADA Control System Maintenanc	180,000	100%		180,000	0	
16335 · Tools & Shop Supplies	20,000	67%	33%	13,386	6,614	Composite of direct expenses, excluding commodities
16336 · Computer Maintenance & Repair	33,600	67%	33%	22,489	11,111	Composite of direct expenses, excluding commodities
16338 · Janitor/Contract Labor	2,100	100%		2,100	0	
16339 · Office Data & Supplies	30,000	67%	33%	20,080	9,920	Composite of direct expenses, excluding commodities
16340 Membership & Dues	17,500	67%	33%	11,713	5,787	Composite of direct expenses, excluding commodities
16341 · Utilities - Office & Outside Fa	3,240	67%	33%	2,169	1,071	Composite of direct expenses, excluding commodities
16342 · Conservation Education & Enforc	130,000	100%		130,000	0	
16343 · Insurance - General	95,180	75%	25%	71,206	23,973	Based on composite of assets
16344 · Bank Charges	1,802	67%	33%	1,206	596	Composite of direct expenses, excluding commodities
16345 · Misc. Operating Expense	22,344	67%	33%	14,955	7,389	Composite of direct expenses, excluding commodities
16347 · Lease Expense	67,406	67%	33%	45,116	22,290	Composite of direct expenses, excluding commodities
16410 · Salaries	603,200	67%	33%	403,733	199,467	Composite of direct expenses, excluding commodities
16420 · FICA and Benefits	211,120	67%	33%	141,306	69,814	Composite of direct expenses, excluding commodities
16560 · Miscellaneous Expense	100,000	67%	33%	66,932	33,068	Composite of direct expenses, excluding commodities
17110 · Capital Outlay	0	100%		0	0	
Total O&M Expense	10,302,267			7,562,724	2,739,543	
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 Srvice and Times coverage	27,160		100%	0	27,160	
Retail Customer Debt Service and Times Coverage - Water	4,196,672	100%		4,196,672	0	
Retail Customer Debt Service and Times Coverage - Wastewater	1,357,669		100%	0	1,357,669	
	5,581,502			4,196,672	1,384,829	
TOTAL ANNUAL EXPENSE	15,883,769			11,759,396	4,124,372	
Income						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)	0	100%		0	0	
14102 · Volumetric Revenues (W)	0	100%		0	0	
14103 · Application Fee (W)	85,282	78%	22%	66,315	18,967	Customer Count
14104 · Tap Fees (W)	525,453	100%		525,453	0	
14105 · Late Fee (W)	293,918	74%	26%	217,600	76,319	Expense Composite
14106 · Return Check Fee (W)	2,458	74%	26%	1,820	638	Expense Composite
14107 · Inspection Fee (W)	1,855	74%	26%	1,373	482	Expense Composite
14108 · Inquiry Fee	3,873	74%	26%	2,867	1,006	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	225,795	100%		225,795	0	
LUE Reservation Fees - Retail Off-Set	620,202	100%		620,202	0	
14122 · Irrigation Customer Sales (W)	0	100%		0	0	
14123 · Meter Set Fee (W)	110,451	78%	22%	85,886	24,565	Customer Count
14124 · Connection Fees	26,564	78%	22%	20,656	5,908	Customer Count
14125 · Billing Services (W)	0	78%	22%	-	0	Customer Count
14126 · Drainage Fees	0	100%		0	0	
(2) Wastewater Department - Rev	0	100%		0	0	
14200 · Retail & Wholesale Revenues (WW	0	100%		0	0	
14201 · Minimum Bill/Volumetric Rev (WW	0	100%		0	0	
14204 · Tap Fee (WW)	177,142	100%		177,142	0	
14207 · Inspection Fee (WW)	0	100%		0	0	
14220 Other Revenues (WW)	0	100%		0	0	
14221 · Grinder Pump Surcharge (WW)	14,427	78%	22%	11,219	3,209	Customer Count

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 6
Water/Wastewater Split

	FYE 2014 Revenue Requirements	% Water	Wastewater	Water	Wastewater	
14222 · Billing Services (WW)	11,782	78%	22%	9,161	2,620	Customer Count
(3) Shared Department - Revenue	0	100%		0	0	
14300 · Shared Department	0	100%		0	0	
14304 · Interest Earned on Checking	663	74%	26%	491	172	Expense Composite
Total Income	2,099,864			1,965,979	133,886	
TOTAL REVENUE REQUIREMENT	$ 13,783,905			$ 9,793,418	$ 3,990,487	
	TRUE			TRUE		
Direct Expenses	7,278,423			5,383,461	1,894,962	
Less Commodities	(3,722,295)			(3,003,280)	(719,015)	
	3,556,128			2,380,181	1,175,947	
				67%	33%	
Total Expense Composite				74%	26%	
Customer Count Composite						
Water	6,076			78%	22%	
Wastewater	1,738					
	7,814					
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 7
Water Two-Year Projection

	2014	2015	Inflation	
Expense				
(1) Water Department - Expense				
16100 · LCRA Raw Water Reservation Fees				
16101 · LCRA - Raw Water Used (W)	767,617	843,532		Variable Cost
16102 · LCRA - Raw Water Reservation(W)	312,201	310,038		Variable Cost
16110 · Contract Operations - Water				
16111 · Base Fee for Services (W)	881,310	916,562	4%	
16112 · Maintenance & Repairs (W)	728,000	800,800	10%	
16113 · Customer Service (W)	325,493	359,261		Variable Cost
16114 · Engineering/ Const Fees (W)	34,000	35,020	3%	
16120 · Material & Supplies (W)	10,000	10,300	3%	
16130 · Chemicals (W)	313,116	349,240		Variable Cost
16150 · Outside Services (W)	13,900	14,317	3%	
16160 · Utilities - Electric (W)	1,610,347	1,796,131		Variable Cost
16170 · Utilities - Telephone (W)	14,978	15,427	3%	
16180 · Environmental Regulatory Fee(W)	10,000	10,300	3%	
16190 · Other Expenses (W)	250,000	257,500	3%	
(2) Wastewater Department - Exp				
16200 · Contract Operations-Wastewater				
16201 · Base Fee for Services (WW)	0	0		
16202 · Maintenance & Repairs (WW)	0	0		
16203 · Customer Services (WW)	0	0		
16210 · Materials & Supplies (WW)	0	0		
16214 · Engineering/ Const Fees (W)	0	0		
16220 · Chemicals (WW)	0	0		
16230 · Sludge Disposal (WW)	0	0		
16240 · Utilities - Electric (WW)	0	0		
16250 · Utilities - Telephone (WW)	0	0		
16260 · Environmental Regulatory Fe(WW)	0	0		
16270 · Other Expense (WW)	0	0		
16280 · Utilities - Gas (WW)	0	0		
16330 · Special Programs	112,500	115,875	3%	
(3) Shared Department - Expense	0			
16300 · Professional Services	0			
General Operating	0			
16311 · General Counsel - Operating	455,272	468,930	3%	
				Removed Curtis Wilson and replaced with
16312 · Engineering - Operating	233,190	146,482	3%	District engineer
16313 · General Manager - Operating	0	0		
16314 · Bookkeeping - Operating	66,236	68,223	3%	
16315 · Financial Manager - Operating	68,799	70,863	3%	
16316 · Auditor - Operating	30,119	31,023	3%	
16317 · General Counsel-Litigation	0	0		
Special Contract Services	0	0		
16322 · Rate Study - Special Contract	33,466	33,466		
16323 · Inspections/Plan Review-Special	0	0		
632309 · SER - Galena Trace	0	0		
632310 · SER - ORM Music Studio	0	0		
632315 · SER - Parkside in Bee Cave	0	0		
16323 · Inspections/Plan Review-Special - Other	24,095	24,818	3%	
16324 · Other Engineering Analyses-Spec	0	0		
623406 · Hwy 290 Travis County Improv	0	0		
632401 · Bohl's Pond	0	0		
632404 · SW Pkwy Pump St Constru Ad/Insp	0	0		
632405 · FM 1826 & Reunion Ranch WL Relc	0	0		
16324 · Other Engineering Analyses-Spec - Other	6,693	6,894	3%	
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	103,000	3%	
16332 · Leak Detection Program	35,000	36,050	3%	
16333 · SCADA Control System Maintenanc	180,000	185,400	3%	
16335 · Tools & Shop Supplies	13,386	13,788	3%	
16336 · Computer Maintenance & Repair	22,489	23,164	3%	
16338 · Janitor/Contract Labor	2,100	2,163	3%	
16339 · Office Data & Supplies	20,080	20,682	3%	
16340 · Membership & Dues	11,713	12,064	3%	
16341 · Utilities - Office & Outside Fa	2,169	2,234	3%	
16342 · Conservation Education & Enforc	130,000	133,900	3%	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 7
Water Two-Year Projection

	[illegible]	[illegible]	Inflation	[illegible]
16343 · Insurance - General	71,206	73,343	3%	
16344 · Bank Charges	1,206	1,242	3%	
16345 · Misc. Operating Expense	14,955	15,404	3%	
16347 · Lease Expense	45,116	49,628	10%	
16410 · Salaries	403,733	415,845	3%	
16420 · FICA and Benefits	141,306	145,546	3%	
16560 · Miscellaneous Expense	66,932	68,940	3%	
17116 · Capital Outlay	0	0	3%	
Total O&M Expense	7,562,724	7,987,393		
Annual Debt Service				
Wholesale Customer Debt Service and Times Coverage - Water	0	0		
Wholesale Customer Debt Service and Times Coverage - Wastewater	0	0		
Effluent Debt Srvice and Times Coverage	0	0		
Retail Customer Debt Service and Times Coverage - Water	4,196,672	4,302,944		
Retail Customer Debt Service and Times Coverage - Wastewater	0	0		
	4,196,672	4,302,944		
TOTAL ANNUAL EXPENSE	11,759,396	12,290,337		
Income				
(1) Water Department - Revenue				
14100 · Retail Revenues - Water				
14101 · Minimum Bill Revenues (W)	0	0		
14102 · Volumetric Revenues (W)	0	0		
14103 · Application Fee (W)	66,315	66,315		
14104 · Tap Fees (W)	525,453	525,453		
14105 · Late Fee (W)	217,600	217,600		
14106 · Return Check Fee (W)	1,820	1,820		
14107 · Inspection Fee (W)	1,373	1,373		
14108 · Inquiry Fee	2,867	2,867		
14110 · Wholesale Revenues - (WSW)	0	0		
14111 · Minimum Bill Revenues (WSW)	0	0		
14112 · Volumetric Revenues (WSW)	0	0		
14120 · Other Revenues (W)	0	0		
14121 · LUE Reservation Fees System-wide offset	225,795	213,083		
LUE Reservation Fees - Retail Off-Set	620,202	570,829		
14122 · Irrigation Customer Sales (W)	0	0		
14123 · Meter Set Fee (W)	85,886	85,886		
14124 · Connection Fees	20,656	20,656		
14125 · Billing Services (W)	0	0		
14126 · Drainage Fees	0	0		
(2) Wastewater Department - Rev	0	0		
14200 · Retail & Wholesale Revenues (WW	0	0		
14201 · Minimum Bill/Volumetric Rev (WW	0	0		
14204 · Tap Fee (WW)	177,142	177,142		
14207 · Inspection Fee (WW)	0	0		
14220 · Other Revenues (WW)	0	0		
14221 · Grinder Pump Surcharge (WW)	11,219	11,219		
14222 · Billing Services (WW)	9,161	9,161		
(3) Shared Department - Revenue	0	0		
14300 · Shared Department	0	0		
14304 Interest Earned on Checking	491	491		
Total Income	1,965,979	1,903,892		
TOTAL REVENUE REQUIREMENT	$ 9,793,418	$ 10,386,445		
	TRUE			

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	
Expense						
(1) Water Department - Expense						
16100 · LCRA Raw Water Reservation Fees						
16101 · LCRA - Raw Water Used (W)	767,617		100%	0	767,617	Considered as "Retail-Only" - raw water cost for wholesale customers to be calculated later in analysis.
16102 · LCRA - Raw Water Reservation(W)	312,201		100%	0	312,201	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)	881,310	100%		881,310	0	
16112 · Maintenance & Repairs (W)	728,000	75%	25%	546,000	182,000	General Manager estimate of actual expenses.
16113 · Customer Service (W)	325,493		100%	0	325,493	
16114 · Engineering/ Const Fees (W)	34,000	100%		34,000	0	
16120 · Material & Supplies (W)	10,000	100%		10,000	0	
16130 · Chemicals (W)	313,116	100%		313,116	0	
16150 · Outside Services (W)	13,900	100%		13,900	0	
16160 · Utilities - Electric (W)	1,610,347	100%		1,610,347	0	
16170 · Utilities - Telephone (W)	14,978	100%		14,978	0	
16180 · Environmental Regulatory Fee(W)	10,000	100%		10,000	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	
16203 · Customer Services (WW)	0			0	0	
16210 · Materials & Supplies (WW)	0			0	0	
16214 · Engineering/ Const Fees (W)	0			0	0	
16220 · Chemicals (WW)	0			0	0	
16230 · Sludge Disposal (WW)	0			0	0	
16240 · Utilities - Electric (WW)	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	
16350 · Special Programs	112,500	100%		112,500	0	Preventative Maintenance
(3) Shared Department - Expense						
16300 · Professional Services						
General Operating						
16311 · General Counsel - Operating	455,272	79%	21%	358,200	97,071	Composite of direct expenses, excluding commodities
16312 · Engineering - Operating	233,190	79%	21%	183,470	49,720	Composite of direct expenses, excluding commodities
16313 · General Manager - Operating	0			0	0	Composite of direct expenses, excluding commodities
16314 · Bookkeeping - Operating	66,236	79%	21%	52,114	14,123	Composite of direct expenses, excluding commodities
16315 · Financial Manager - Operating	68,799	79%	21%	54,130	14,669	Composite of direct expenses, excluding commodities
16316 · Auditor - Operating	30,119	79%	21%	23,697	6,422	Composite of direct expenses, excluding commodities
16317 · General Counsel-Litigation	0			0	0	Composite of direct expenses, excluding commodities
Special Contract Services					0	Composite of direct expenses, excluding commodities
16322 · Rate Study - Special Contract	33,466	100%		33,466	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special	0			0	0	Composite of direct expenses, excluding commodities
632309 · SER - Galena Trace	0			0	0	Composite of direct expenses, excluding commodities
632310 · SER - ORM Music Studio	0			0	0	Composite of direct expenses, excluding commodities
632315 · SER - Parkside in Bee Cave	0			0	0	Composite of direct expenses, excluding commodities
16323 · Inspections/Plan Review-Special - Ot	24,095		100%	0	24,095	Composite of direct expenses, excluding commodities
16324 · Other Engineering Analyses-Spec					0	Composite of direct expenses, excluding commodities
623406 · Hwy 290 Travis County Improv	0			0	0	Composite of direct expenses, excluding commodities
632401 · Bohl's Pond	0			0	0	Composite of direct expenses, excluding commodities
632404 · SW Pkwy Pump St Constru Ad/Insp	0			0	0	Composite of direct expenses, excluding commodities
632405 · FM 1826 & Reunion Ranch WL Relc	0			0	0	Composite of direct expenses, excluding commodities

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	Notes
16324 · Other Engineering Analyses-Spec - O	6,693	100%		6,693	0	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	35,000	50%	50%	17,500	17,500	
16333 · SCADA Control System Maintenanc	180,000	100%		180,000	0	
16335 · Tools & Shop Supplies	13,386	79%	21%	10,532	2,854	Composite of direct expenses, excluding commodities
16336 · Computer Maintenance & Repair	22,489	79%	21%	17,694	4,795	Composite of direct expenses, excluding commodities
16338 · Janitor/Contract Labor	2,100	79%	21%	1,652	448	Composite of direct expenses, excluding commodities
16339 · Office Data & Supplies	20,080	79%	21%	15,798	4,281	Composite of direct expenses, excluding commodities
16340 · Membership & Dues	11,713	79%	21%	9,216	2,497	Composite of direct expenses, excluding commodities
16341 · Utilities - Office & Outside Fa	2,169	79%	21%	1,706	462	Composite of direct expenses, excluding commodities
16342 · Conservation Education & Enforc	130,000		100%	0	130,000	
16343 · Insurance - General	71,206	70%	30%	50,037	21,170	Based on facilities original cost.
16344 · Bank Charges	1,206	79%	21%	949	257	Composite of direct expenses, excluding commodities
16345 · Misc. Operating Expense	14,955	79%	21%	11,767	3,189	Composite of direct expenses, excluding commodities
16347 · Lease Expense	45,116	79%	21%	35,497	9,620	Composite of direct expenses, excluding commodities
16410 · Salaries	403,733	79%	21%	317,650	86,082	Composite of direct expenses, excluding commodities
16420 FICA and Benefits	141,306	79%	21%	111,178	30,129	Composite of direct expenses, excluding commodities
16560 · Miscellaneous Expense	66,932	79%	21%	52,661	14,271	Composite of direct expenses, excluding commodities
17110 · Capital Outlay	0	100%		0	0	
Total O&M Expense	7,562,724			5,341,757	2,220,966	
Annual Debt Service						
Wholesale Customer Debt Service and Times Coverage - Wat	0	100%		0	0	
Wholesale Customer Debt Service and Times Coverage - Was	0	100%		0	0	
Effluent Debt Service and Times coverage	0	100%		0	0	
Retail Customer Debt Service and Times Coverage - Water	4,196,672		100%	0	4,196,672	
Retail Customer Debt Service and Times Coverage - Wastew	0		100%	0	0	
	4,196,672			0	4,196,672	
TOTAL ANNUAL EXPENSE	11,759,396			5,341,757	6,417,639	
Income						
(1) Water Department - Revenue						
14100 · Retail Revenues - Water						
14101 · Minimum Bill Revenues (W)	0	100%		0	0	
14102 · Volumetric Revenues (W)	0	100%		0	0	
14103 · Application Fee (W)	66,315		100%	0	66,315	Customer Count
14104 · Tap Fees (W)	525,453		100%	0	525,453	
14105 · Late Fee (W)	217,600		100%	0	217,600	Expense Composite
14106 · Return Check Fee (W)	1,820		100%	0	1,820	Expense Composite
14107 · Inspection Fee (W)	1,373		100%	0	1,373	Expense Composite
14108 · Inquiry Fee	2,867		100%	0	2,867	Expense Composite
14110 · Wholesale Revenues - (WSW)				0	0	
14111 · Minimum Bill Revenues (WSW)	0			0	0	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 10
Water System-Wide and Retail Only Costs - 2014

	2014	% System-Wide	% Retail Only	System-Wide Costs	Retail Only Costs	
14112 · Volumetric Revenues (WSW)	0			0	0	
14120 · Other Revenues (W)				0	0	
14121 · LUE Reservation Fees System-wide offset	225,795	100%		225,795	0	
LUE Reservation Fees - Retail Off-Set	620,202		100%	0	620,202	
14122 · Irrigation Customer Sales (W)	0			0	0	
14123 · Meter Set Fee (W)	85,886		100%	0	85,886	Customer Count
14124 · Connection Fees	20,656		100%	0	20,656	Customer Count
14125 · Billing Services (W)	0		100%	0	0	Customer Count
14126 · Drainage Fees	0	100%		0	0	
(2) Wastewater Department - Rev				0	0	
14200 · Retail & Wholesale Revenues (WW	0	100%		0	0	
14201 · Minimum Bill/Volumetric Rev (WW	0	100%		0	0	
14204 · Tap Fee (WW)	177,142		100%	0	177,142	
14207 · Inspection Fee (WW)	0	100%		0	0	
14220 · Other Revenues (WW)	0	100%		0	0	
14221 · Grinder Pump Surcharge (WW)	11,219		100%	0	11,219	Customer Count
14222 · Billing Services (WW)	9,161		100%	0	9,161	Customer Count
(3) Shared Department - Revenue				0	0	
14300 · Shared Department	0	100%		0	0	
14304 · Interest Earned on Checking	491	45%	55%	223	268	Expense Composite
Total Income	1,965,979			226,018	1,739,960	
TOTAL REVENUE REQUIREMENT	$ 9,793,418			$ 5,115,739	$ 4,677,679	
	TRUE			TRUE		
Driect Expenses	5,383,461			3,796,151	1,587,311	
Less Commodities	(3,003,280)			(1,923,463)	(1,079,818)	
	2,380,181			1,872,688	507,493	
				79%	21%	
Total Expense Composite				45%	55%	
System-Wide Water Assets	90,368,942			70%	30%	
Retail-Only Water Assets	38,234,117					
	128,603,059					

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 13
System-Wide cost Functionalization - FYE2014

Expense								
(1) Water Department - Expense								
16100 LCRA Raw Water Reservation Fees								
16101 · LCRA - Raw Water Used (W)	0	100%			0	0	0	
16102 · LCRA - Raw Water Reservation(W)	0	100%			0	0	0	
16110 · Contract Operations - Water					0	0	0	
16111 Base Fee for Services (W)	881,310	46%	54%		404,905	476,405	0	
16112 · Maintenance & Repairs (W)	546,000	46%	54%		250,852	295,148	0	
16113 · Customer Service (W)	0			100%	0	0	0	
16114 · Engineering/ Const Fees (W)	34,000	46%	54%		15,621	18,379	0	
16120 · Material & Supplies (W)	10,000	45%	54%		4,594	5,406	0	
16130 · Chemicals (W)	313,116	100%			313,116	0	0	
16150 · Outside Services (W)	13,900	46%	54%		6,386	7,514	0	
16160 · Utilities - Electric (W)	1,610,547	100%			1,610,547	0	0	
16170 · Utilities - Telephone (W)	14,978	46%	54%	0%	6,881	8,097	0	Composite
16180 · Environmental Regulatory Fee(W)	10,000	46%	54%		4,594	5,406	0	
16190 Other Expenses (W)	250,000	46%	54%		114,859	135,141	0	
(2) Wastewater Department - Exp					0	0	0	
16200 Contract Operations-Wastewater	0				0	0	0	
16201 Base Fee for Services (WW)	0				0	0	0	
16202 · Maintenance & Repairs (WW)	0				0	0	0	
16203 Customer Services (WW)	0				0	0	0	
16210 Materials & Supplies (WW)	0				0	0	0	
16214 · Engineering/ Const Fees (W)	0				0	0	0	
16220 · Chemicals (WW)	0				0	0	0	
16230 Sludge Disposal (WW)	0				0	0	0	
16240 · Utilities - Electric (WW)	0				0	0	0	
16250 · Utilities - Telephone (WW)	0				0	0	0	
16260 · Environmental Regulatory Fe(WW)	0				0	0	0	
16270 Other Expense (WW)	0				0	0	0	
16280 · Utilities - Gas (WW)	0				0	0	0	
16330 · Special Programs	112,500	46%	54%		51,686	60,814	0	
(3) Shared Department - Expense	0				0	0	0	
16300 · Professional Services					0	0	0	
General Operating					0	0	0	
16311 General Counsel - Operating	358,200	46%	54%	0%	164,570	193,630	0	Composite
16312 · Engineering - Operating	183,470	46%	54%	0%	84,293	99,178	0	Composite
16313 · General Manager - Operating	0				0	0	0	
16314 · Bookkeeping - Operating	52,114	46%	54%	0%	23,943	28,171	0	Composite
16315 · Financial Manager - Operating	54,130	46%	54%	0%	24,869	29,261	0	
16316 Auditor - Operating	23,697	46%	54%	0%	10,887	12,810	0	
16317 · General Counsel-Litigation	0				0	0	0	
Special Contract Services	0				0	0	0	
16322 · Rate Study - Special Contract	33,466	46%	54%	0%	15,375	18,090	0	
16323 · Inspections/Plan Review-Special					0	0	0	
632309 · SER - Galena Trace	0				0	0	0	
632310 · SER - ORM Music Studio	0				0	0	0	
632315 · SER - Parkside in Bee Cave	0				0	0	0	
16323 · Inspections/Plan Review-Special - Other	0				0	0	0	
16324 Other Engineering Analyses-Spec					0	0	0	
623406 Hwy 290 Travis County Improv	0				0	0	0	
632401 · Bohl's Pond	0				0	0	0	
632404 · SW Pkwy Pump St Constru Ad/Imp	0				0	0	0	
632405 · FM 1826 & Reunion Ranch WL Relc	0				0	0	0	
16324 · Other Engineering Analyses-Spec - Other	6,693	46%	54%		3,075	3,618	0	
Transitional Support Services					0	0	0	
16301 · General Counsel - Transitional	0				0	0	0	
16302 · Engineering - Transitional	0				0	0	0	
630201 Task 22 - SER Activities	0				0	0	0	
16302 · Engineering - Transitional - Other	0				0	0	0	
16303 General Manager - Transitional	0				0	0	0	
16304 · Bookkeeping - Transitional	0				0	0	0	
16305 · Financial Manager - Transitional	0				0	0	0	
16306 · Misc - Transitional	0				0	0	0	
16307 · Auditor	0				0	0	0	
16331 · Inventory Purchases Not Funded	0				0	0	0	
16332 Leak Detection Program	17,500	46%	54%		8,040	9,460	0	
16333 · SCADA Control System Maintenance	180,000	46%	54%		82,698	97,302	0	
16335 · Tools & Shop Supplies	10,532	46%	54%		4,839	5,693	0	
16336 · Computer Maintenance & Repair	17,694	46%	54%	0%	8,129	9,565	0	
16338 · Janitor/Contract Labor	1,652	46%	54%		759	893	0	
16339 · Office Data & Supplies	15,798	46%	54%	0%	7,258	8,540	0	
16340 · Membership & Dues	9,216	46%	54%	0%	4,234	4,982	0	
16341 Utilities - Office & Outside Pa	1,706	46%	54%		784	922	0	
16342 · Conservation Education & Enforc	0	46%	54%		0	0	0	
16343 · Insurance - General	50,037	46%	54%		22,989	27,048	0	
16344 · Bank Charges	949	46%	54%	0%	436	513	0	
16345 · Misc. Operating Expense	11,767	46%	54%		5,406	6,361	0	
16347 · Lease Expense	35,497	46%	54%	0%	16,308	19,188	0	
16410 · Salaries	317,650	46%	54%	0%	145,940	171,711	0	
16420 FICA and Benefits	111,178	46%	54%	0%	51,079	60,099	0	
16560 Miscellaneous Expense	52,661	46%	54%	0%	24,194	28,467	0	
17110 · Capital Outlay	0	46%	54%		0	0	0	
Total O&M Expense	5,341,757				3,493,948	1,847,810	0	
Annual Debt Service								
Wholesale Customer Debt Service and Times Coverage - Water	0	46%	54%		0	0	0	
Wholesale Customer Debt Service and Times Coverage - Wastewater	0				0	0	0	
Effluent Debt Service and Times Coverage	0				0	0	0	
Retail Customer Regional Facilities Debt Service and Times Coverage -	0	46%	54%		0	0	0	
Retail Customer Non-Regional Facilities Debt Service and Times Cove	0				0	0	0	
	0				0	0	0	
TOTAL ANNUAL EXPENSE	5,341,757				3,493,948	1,847,810	0	
Income								
(1) Water Department - Revenue								
14100 · Retail Revenues - Water								
14101 · Minimum Bill Revenues (W)	0				0	0	0	
14102 Volumetric Revenues (W)	0				0	0	0	

West Travis county Public Utility Agency
FYE2014 Rate Study

Schedule 13
System-Wide cost Functionalization - FYE2014

14103 · Application Fee (W)	0				0	0	0
14104 · Tap Fees (W)	0				0	0	0
14105 · Late Fee (W)	0				0	0	0
14106 · Return Check Fee (W)	0				0	0	0
14107 · Inspection Fee (W)	0				0	0	0
14108 · Inquiry Fee	0				0	0	0
14110 · Wholesale Revenues - (WSW)	0				0	0	0
14111 · Minimum Bill Revenues (WSW)	0				0	0	0
14112 · Volumetric Revenues (WSW)	0				0	0	0
14120 · Other Revenues (W)	0				0	0	0
14121 · LUE Reservation Fees System-wide offset	225,795	65%	35%	0%	147,688	78,107	0
LUE Reservation Fees - Retail Off-Set	0	65%	35%	0%	0	0	0
14122 · Irrigation Customer Sales (W)	0				0	0	0
14123 · Meter Set Fee (W)	0				0	0	0
14124 · Connection Fees	0				0	0	0
14125 · Billing Services (W)	0				0	0	0
14126 · Drainage Fees	0				0	0	0
(2) Wastewater Department - Rev	0				0	0	0
14200 · Retail & Wholesale Revenues (WW	0				0	0	0
14201 · Minimum Bill/Volumetric Rev (WW	0				0	0	0
14204 · Tap Fee (WW)	0				0	0	0
14207 · Inspection Fee (WW)	0				0	0	0
14220 · Other Revenues (WW)	0				0	0	0
14221 · Grinder Pump Surcharge (WW)	0				0	0	0
14222 · Billing Services (WW)	0				0	0	0
(3) Shared Department - Revenue	0				0	0	0
14300 · Shared Department	0				0	0	0
14304 · Interest Earned on Checking	223	65%	35%	0%	146	77	0
Total Income	226,018				147,834	78,184	0
TOTAL REVENUE REQUIREMENT	$ 5,115,739				$ 3,346,113	$ 1,769,626	$ -
	TRUE				TRUE		

Base-Extra	46%	54%	
Composite	46%	54%	0%
Expense Composite	65%	35%	0%

West Travis County Public Utility Agency
FYE 2013 Budget Planning

Schedule 24
Total Consumption Projection

Division	Service	Account Class	FYE2011 Actual	FYE2013	FYE2014
Bee Cave	Water	Commercial Total	72,668,930	74,052,084	74,870,312
		Construction Total	17,540,460	17,540,460	17,540,460
		Irrigation Total	48,184,690	47,305,910	47,305,910
		Multi Unit/Family Total	29,795,870	28,451,930	28,451,930
		Residential Total	414,967,360	418,653,082	438,706,026
		School Total	1,683,530	-	-
Bee Cave South	Water	Commercial Total	17,424,850	17,130,373	17,389,144
		Construction Total	9,492,500	7,730,516	7,730,516
		Irrigation Total	1,180,310	1,180,310	1,180,310
		Residential Total	199,242,539	212,347,543	225,090,527
Hamilton Pool Road /290	Water	Commercial Total	7,906,260	5,569,813	5,569,813
		Construction Total	3,139,990	3,139,990	3,139,990
		Irrigation Total	25,782,560	18,070,881	18,070,881
		Residential Total	169,046,460	209,344,802	230,279,283
		Unspecified Total	40,730	-	-
Ho mest ead/	Water	Residential Total	11,630,970	12,333,480	12,790,129
		CRYSTAL MOUNTAIN HOA, INC.	19,459,000	20,076,391	20,076,391
		DEER CREEK RANCH WATER CO., LI	31,955,000	36,065,942	36,818,885
		DRIPPING SPRINGS WSC	163,603,000	164,284,364	166,598,229
		EANES ISD	9,101,000	8,582,500	8,582,500
		HAYS COUNTY WCID #1	197,903,000	175,675,903	180,040,522
		LAZY NINE MUD	-	15,228,000	23,328,000
		REUNION RANCH WCID	-	8,262,000	13,122,000
		SENNA HILLS MUD #1	124,860,000	125,184,594	125,184,594
		BARTON CREEK WEST WSC	122,017,000	121,158,228	121,158,228
		HAYS COUNTY WCID #2	20,456,000	72,218,697	82,965,526
		CITY OF DRIPPING SPRINGS	-	-	-
		TRAVIS COUNTY MUD #12	18,849,000	60,539,043	88,373,085
		Travis County MUD #18, Masonwood	-	-	6,480,000
		TOTAL	**1,737,931,009**	**1,880,126,838**	**2,000,843,192**
				8%	6%

Residential	852,678,907	906,865,965
Commercial	96,752,270	97,829,269
Construction	28,410,966	28,410,966
Irrigation	66,557,101	66,557,101
Multi Family	28,451,930	28,451,930
Wholesale	807,275,662	872,727,960
	1,880,126,838	2,000,843,192
	TRUE	TRUE

FYE2015
75,697,581
17,540,460
47,305,910
28,451,930
459,719,482
-
17,651,823
7,730,516
1,180,310
238,598,218
5,569,813
3,139,990
18,070,881
253,307,211
-
13,263,685
20,076,391
37,571,827
168,912,093
8,582,500
184,405,141
31,428,000
17,982,000
125,184,594
121,158,228
93,712,356
-
116,207,128
12,960,000
2,125,408,069

6%

964,888,596
98,919,217
28,410,966
66,557,101
28,451,930
938,180,258
2,125,408,069
TRUE

West Travis County Public Utility Agency
FYE 2013 Budget Planning

Schedule 26
2014 System-Wide Cost Allocation

Base Costs	$ 3,350,717	
Extra Capacity Costs	1,769,694	
Customer Costs	-	
	$ 5,120,411	TRUE

Division	Service	Account Class	Average Daily Consumption	Allocated Water Loss Percentage	Adjusted Average Day	% of Total	Base Cost	Assumed Peak	Assumed Peak Day	System Extra Capacity	% of Total	Extra Capacity Costs	Customer Count	% of Total	Customer Costs	Total Costs
Bee Cave	Water	Commercial Total	205,124	21%	259,674.49	4%	$ 132,287	1.60	416,624.62	156,950.13	3%	$ 51,708	178	3%	$ -	$ 183,995
		Construction Total	48,056	21%	60,835.99	1%	$ 30,992	2.82	171,614.65	110,778.65	2%	$ 36,497	16	0%	$ -	$ 67,488
		Irrigation Total	129,605	21%	164,072.21	2%	$ 83,584	2.15	352,691.06	188,618.84	4%	$ 62,141	57	1%	$ -	$ 145,725
		Multi Unit/Family Total	77,950	21%	98,680.51	2%	$ 50,271	1.18	116,369.80	17,689.29	0%	$ 5,828	35	1%	$ -	$ 56,099
		Residential Total	1,201,934	21%	1,521,574.55	23%	$ 775,140	1.79	2,720,401.69	1,198,827.13	22%	$ 394,960	2,157	36%	$ -	$ 1,170,100
		School Total	-	21%	-	0%	$ -	2.09	-	-	0%	$ -	-	0%	$ -	$ -
Bee Cave South	Water	Commercial Total	47,641	21%	60,311.18	1%	$ 30,724	1.42	85,759.72	25,448.53	0%	$ 8,384	58	1%	$ -	$ 39,109
		Construction Total	21,179	21%	26,811.93	0%	$ 13,659	3.17	85,096.87	58,284.94	1%	$ 19,202	5	0%	$ -	$ 32,861
		Irrigation Total	3,234	21%	4,093.70	0%	$ 2,085	4.62	18,901.69	14,807.99	0%	$ 4,879	4	0%	$ -	$ 6,964
		Residential Total	616,686	21%	780,686.83	12%	$ 397,707	2.05	1,603,300.23	822,613.40	15%	$ 271,014	1,772	29%	$ -	$ 668,722
Hamilton Pool Road /290	Water	Commercial Total	15,260	21%	19,317.91	0%	$ 9,841	1.72	33,253.93	13,936.01	0%	$ 4,591	21	0%	$ -	$ 14,432
		Construction Total	8,603	21%	10,890.50	0%	$ 5,548	4.22	45,990.89	35,100.39	1%	$ 11,564	4	0%	$ -	$ 17,112
		Irrigation Total	49,509	21%	62,675.67	1%	$ 31,929	3.36	210,758.12	148,082.46	3%	$ 48,787	8	0%	$ -	$ 80,716
		Residential Total	630,902	21%	798,683.12	12%	$ 406,875	1.76	1,409,413.18	610,730.06	11%	$ 201,208	1,615	27%	$ -	$ 608,084
		Unspecified Total	-	21%	-	0%	$ -	-	-	-	0%	$ -	-	0%	$ -	$ -
Homestead / Meadow Fox	Water	Residential Total	35,041	21%	44,360.31	1%	$ 22,599	1.82	80,869.09	36,508.78	1%	$ 12,028	147	2%	$ -	$ 34,627
		CRYSTAL MOUNTAIN HOA, INC.	55,004	10%	60,959.34	1%	$ 31,055	1.80	109,786.60	48,827.26	1%	$ 16,086		0%	$ -	$ 47,141
		DEER CREEK RANCH WATER CO., L	100,874	10%	111,795.73	2%	$ 56,952	1.52	170,369.17	58,573.44	1%	$ 19,297		0%	$ -	$ 76,250
		DRIPPING SPRINGS WSC	456,434	10%	505,853.76	8%	$ 257,698	1.70	859,703.41	353,849.65	7%	$ 116,578		0%	$ -	$ 374,276
		EANES ISD	23,514	10%	26,059.64	0%	$ 13,276	1.95	50,917.12	24,857.48	0%	$ 8,189		0%	$ -	$ 21,465
		HAYS COUNTY WCID #1	493,262	10%	546,669.52	8%	$ 278,491	1.65	902,431.20	355,761.68	7%	$ 117,208		0%	$ -	$ 395,699
		LAZY NINE MUD	63,912	10%	70,832.42	1%	$ 36,084	1.35	95,907.01	25,074.59	0%	$ 8,261		0%	$ -	$ 44,345
		REUNION RANCH WCID	35,951	10%	39,843.24	1%	$ 20,297	1.89	75,218.18	35,374.94	1%	$ 11,654		0%	$ -	$ 31,952
		SENNA HILLS MUD #1	342,971	10%	380,106.67	6%	$ 193,639	1.65	628,997.79	248,891.12	5%	$ 81,999		0%	$ -	$ 275,637
		BARTON CREEK WEST WSC	331,940	10%	367,881.13	6%	$ 187,411	1.68	617,247.96	249,366.83	5%	$ 82,155		0%	$ -	$ 269,566
		HAYS COUNTY WCID #2	227,303	10%	251,913.98	4%	$ 128,333	2.31	582,744.84	330,830.86	6%	$ 108,994		0%	$ -	$ 237,327
		CITY OF DRIPPING SPRINGS	13,315	10%	14,756.76	0%	$ 7,518	1.89	27,858.58	13,101.83	0%	$ 4,316		0%	$ -	$ 11,834
		TRAVIS COUNTY MUD #12	242,118	10%	268,333.33	4%	$ 136,698	1.65	444,036.07	175,702.74	3%	$ 57,886		0%	$ -	$ 194,584
		Travis County MUD #18, Masonwood	17,753	10%	19,675.67	0%	$ 10,023	1.66	32,662.22	12,986.54	0%	$ 4,278		0%	$ -	$ 14,302
		TOTAL	5,495,077		6,577,350	100%	$ 3,350,717		11,948,926	5,371,576	100%	$ 1,769,694	6,076	100%	$ -	$ 5,120,411
							TRUE					TRUE			TRUE	TRUE

System Wide Water Loss	1,082,273
Percent Water Loss	20%
System Actual Losses	20%

West Travis County Public Utility Agency
FYE 2013 Budget Planning

Schedule 31
Wholesale Volumetric Rate

2014 Rate Analysis	Cost Allocation		Gallons	2014	
CRYSTAL MOUNTAIN HOA, INC.	$	47,141	20,076,391	$	2.35
DEER CREEK RANCH WATER CO., LLC	$	76,250	36,818,885	$	2.07
DRIPPING SPRINGS WSC	$	374,276	166,598,229	$	2.25
EANES ISD	$	21,465	8,582,500	$	2.50
HAYS COUNTY WCID #1	$	395,699	180,040,522	$	2.20
LAZY NINE MUD	$	44,345	23,328,000	$	1.90
REUNION RANCH WCID	$	31,952	13,122,000	$	2.43
SENNA HILLS MUD #1	$	275,637	125,184,594	$	2.20
BARTON CREEK WEST WSC	$	269,566	121,158,228	$	2.22
HAYS COUNTY WCID #2	$	237,327	82,965,526	$	2.86
CITY OF DRIPPING SPRINGS	$	11,834	4,860,000	$	2.43
TRAVIS COUNTY MUD #12	$	194,584	88,373,085	$	2.20
Travis County MUD #18, Masonwood	$	14,302	6,480,000	$	2.21
Retail Costs (O&M Only - Excluding Debt)	$	3,607,016	1,128,115,232	$	3.20
TOTAL	$	5,601,394	2,005,703,192	$	2.79
		FALSE	TRUE		

2015 Rate Analysis	Cost Allocation		Gallons	2015	
CRYSTAL MOUNTAIN HOA, INC.	$	47,162	20,076,391	$	2.35
DEER CREEK RANCH WATER CO., LLC	$	78,162	37,571,827	$	2.08
DRIPPING SPRINGS WSC	$	380,166	168,912,093	$	2.25
EANES ISD	$	21,434	8,582,500	$	2.50
HAYS COUNTY WCID #1	$	406,318	184,405,141	$	2.20
LAZY NINE MUD	$	60,200	31,428,000	$	1.92
REUNION RANCH WCID	$	43,757	17,982,000	$	2.43
SENNA HILLS MUD #1	$	276,319	125,184,594	$	2.21
BARTON CREEK WEST WSC	$	270,141	121,158,228	$	2.23
HAYS COUNTY WCID #2	$	266,716	93,712,356	$	2.85
CITY OF DRIPPING SPRINGS	$	11,826	4,860,000	$	2.43
TRAVIS COUNTY MUD #12	$	256,503	116,207,128	$	2.21
Travis County MUD #18, Masonwood	$	28,672	12,960,000	$	2.21
Retail Costs (O&M Only - Excluding Debt)	$	3,941,006	1,187,227,811	$	3.32
TOTAL	$	6,088,384	2,130,268,069	$	2.86

Jay Joyce

From: Jay Joyce [jjoyce@expergy.com]
Sent: Thursday, May 16, 2013 5:05 PM
To: 'Joe DiQuinzio'; 'Sue Brooks Littlefield'; 'Allen Douthitt'
Subject: Notes and Handouts from 5-14 WTCPUA wholesale water committee meeting
Attachments: 5-14 meeting handout - WTCPUA Resolution re LCRA group.pdf; 5-14 meeting handout - WTCPUA Resolution re LCRA Water Mgmt Plan.pdf; 5-14 meeting handout - O&M Analysis from Roger Durden.pdf; 5-14 meeting handout - JJJ O&M Analysis with Nelisa's written notes.pdf; 5-14 meeting handout - Flowchart of minimum bill calc.pdf

The first item was not directly related to the WTCPUA rates: Don Rauschuber stated that the WTCPUA had joined two groups related to LCRA:

1. The WTCPUA has joined/helped form an LCRA Firm Water Municipal Committee (resolution attached as WTCPUA Resolution re LCRA Group). There are 7 members including City of Leander and Lakeway MUD. It is for customers who have raw water rights contracts with LCRA (so TC 11-12-13 would be eligible to join). He said WTCPUA's wholesale customers may want to consider joining individually. They are protesting LCRA's 2012 Water Management Plan pending at TCEQ (resolution attached as WTCPUA Resolution re LCRA Water Mgmt Plan). Basically this gives the municipal water users "a seat at the table" to counteract irrigation users.
2. They received a 6-month notice of potential LCRA curtailment. LCRA will curtail if the board determines that the current drought is worse than the worst drought of record. Entities can ask for variances for growth. Penalty for exceeding allotment is 3X raw water rate.

Nelisa went over the schedule:

- They want comments on draft contract amendment by Fri May 17
- They will incorporate comments and send out new draft contract amendment by Fri May 24
- Next WTCPUA board meeting is May 23
- They may adopt rates at their June 6 board meeting—they plan to present wholesale and retail rates to board at that meeting (effective Oct 1)
- Deadline for sending their documents to rating agencies is May 31
- They want to have contract amendments finished by May 30 (goal)

Nelisa went over minimum bill (capital) charges and distributed flow chart of process (see attached Flowchart of minimum bill calc)

Next she went over O&M. I had done a comparison of 11-months actual expenses (annualized) versus "FY14 Revenue Requirements" and my analysis showed a 34% increase. She disagreed with my analysis and made notes on my analysis, had copies made for herself and the LG attorney and gave me my copy back with her comments on it (attached as JJJ O&M analysis with Nelisa's written notes)

Roger Durden (Belterra) distributed his analysis of WTCPUA's O&M (see attached O&M analysis from Roger Durden) which shows that WTCPUA's $10 million budget has over $1 million in excess costs.

Jay

EXPERGY

Jay Joyce