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PUBLIC UTILITY COMMISSION
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RATEPAYERS' APPEAL OF THE	§	PUBLIC UTILITY COMMISSION
DECISION BY TROPHY CLUB	§	
MUNICIPAL UTILITY DISTRICT	§	OF TEXAS
NO. 1 TO CHANGE RATES	§	

**TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1'S
RESPONSE TO COMMISSION STAFF'S SECOND REQUEST FOR INFORMATION
QUESTION NOS. STAFF 2-1 THROUGH 2-28**

COMES NOW, Trophy Club Municipal Utility District No. 1 ("TCMUD1") and files its Response to Commission Staff's Second Request for Information – Question Nos. Staff 2-1 through 2-28.

Respectfully submitted,

By: _____



John J. Carlton

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ATTORNEY FOR TROPHY CLUB MUNICIPAL
UTILITY DISTRICT NO. 1

43

CERTIFICATE OF SERVICE

I hereby certify that I have served or will serve a true and correct copy of the foregoing document via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail and/or Certified Mail Return Receipt Requested to all parties on this the 25th day of April, 2016.

A handwritten signature in black ink, appearing to read 'J. Carlton', is written over a horizontal line.

John Carlton

**REQUEST FOR INFORMATION
QUESTION NOS. STAFF 2-1 THROUGH 2-28**

Staff - 2-1. Provide all cost of service studies used or relied upon by Trophy Club MUD No. 1 to set the rates subject to this appeal.

Response: Responsive and non-privileged documents will be produced.

Staff - 2-2. Provide a copy of all Documents used or relied upon by Trophy Club MUD No. 1 to set the rates subject to this appeal.

Response: Responsive and non-privileged documents will be produced.

Staff - 2-3. Provide a copy of Trophy Club MUD No. 1's minutes that approved the rates subject to this appeal.

Response: Responsive and non-privileged documents will be produced.

Staff - 2-4. State the revenue requirement for the test year used to set the rates subject to this appeal.

Response: TCMUD1 utilized a future test year of October 1, 2015 through September 30, 2016 to set rates subject to this appeal. The total revenue requirement for this period is \$7,505,018. The water revenue requirement is \$5,074,661. The sewer revenue requirement is \$2,430,357. Please see the provided attachment for detailed line-item information.

Prepared by: Chris Ekrut

Sponsored by: Chris Ekrut

Staff - 2-5. Provide a copy of all audited or unaudited financial statements used or relied upon by Trophy Club MUD No. 1 to set the rates subject to this appeal.

Response: See FYE 2014 Audit provided in response to Staff's Request for Information No. 2-2.

Staff - 2-6. Provide a copy of all budgets used or relied upon by Trophy Club MUD No. 1 to set the rates subject to this appeal.

Response: See budgets provided in response to Staff's Request for Information No. 2-2.

Staff - 2-7. Provide a detailed general ledger of expenses that reconciles the revenue requirement for the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "a detailed general ledger of expenses that reconciles the revenue requirement for the test year" was not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing the budget to actual comparison for FY 15-16 as of March 2016 and the 3rd Amendment to the FY 2015 Budget.

Staff - 2-8. Provide a reconciliation between Trophy Club MUD No. 1's historical financial statements and the revenue requirement for the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "a reconciliation between Trophy Club MUD No. 1's historical financial statements and the revenue requirement for the test year" was not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing the FY 14-15 Audit. TCMUD1 has also produced the FY 13-14 Audit in response to 2-2.

Staff - 2-9. Provide a detailed general ledger of expenses that reconciles the financial statements for the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "a detailed general ledger of expenses that reconciles the financial statements for the test year" was not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 has no responsive documents in its possession or control.

Staff - 2-10. Provide a reconciliation between Trophy Club MUD No. 1's budget and the revenue requirement for the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "a reconciliation between Trophy Club MUD No. 1's budget and the revenue requirement for the test year" was not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing a Comparison of Test Year Revenue Requirement to 2016 Board Approved Budget and the FY 2016 Budget, but has no other responsive documents in its possession or control.

Staff - 2-11. Provide copies of Trophy Club MUD No. 1's federal income tax returns for the test year and for the two years prior to the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its

decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “federal income tax returns for the test year and for the two years prior to the test year” were not available to TCMUD1 “at the time [it] made its decision....” Further, and in support of the relevancy and availability objections, as a governmental entity, TCMUD1 is not required to file federal tax returns.

Without waiving and notwithstanding the foregoing objections, TCMUD1 has no responsive documents in its possession or control.

Staff - 2-12. Provide copies of Trophy Club MUD No. 1's W-2 forms for employee salaries and 1099 forms for contract labor for the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “W-2 forms for employee salaries and 1099 forms for contract labor for the test year” were not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 has no responsive documents in its possession or control.

Staff - 2-13. State the amount of the regulatory assessment fee paid to Texas Commission on Environmental Quality. If the regulatory assessment fee is included in the statement of revenue and expense, state the expense category/account in which the regulatory assessment fee is included.

Response: TCMUD1 objects to this request as vague and ambiguous in that it does not define a timeframe for the regulatory assessment fee. To the extent the request is related to the future test year used by TCMUD1 to establish the rates, TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016,

“the amount of the regulatory assessment fee paid to Texas Commission on Environmental Quality” was not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing documents showing the amount of the regulatory assessments paid to the Texas Commission on Environmental Quality for calendar years 2014 and 2015.

Staff - 2-14. Provide a detailed, fixed asset depreciation schedule that includes the original cost, date of installation, and service life for each asset.

Response: TCMUD1 objects to this request as vague and ambiguous in that it does not define a timeframe for the requested schedule. To the extent the request is related to the future test year used by TCMUD1 to establish the rates, TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “a detailed, fixed asset depreciation schedule that includes the original cost, date of installation, and service life for each asset” for the future test year was not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing an asset register and an asset depreciation schedule for FY 2014.

Staff - 2-15. Provide total gallons produced and gallons billed usage data for 2014 and 2015 by month, customer class, and tier.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “total gallons produced and gallons billed usage data for ... 2015 by month, customer class, and tier” for the future test year was not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 will produce responsive and non-privileged documents.

Staff - 2-16. Provide detailed invoices supporting any rate case expenses that Trophy Club MUD No. 1 intends to recover for this appeal. Invoices should include the name of the person providing the service, hourly billing rates, specific description of services performed during the time billed, and hours billed on each invoice.

Response: Responsive and non-privileged documents will be produced.

Staff - 2-17. Provide Documents regarding the following expenses included in the revenue requirement:

- a. Repairs or maintenance supplies over \$1,000;
- b. Office expenses over \$500;
- c. All accounting and legal fees;
- d. All insurance; and
- e. Miscellaneous expenses.

Response: TCMUD1 objects to this request as vague and ambiguous in that it broadly requests any “documents regarding the [listed] expenses in the revenue requirement.” TCMUD1 further objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Additionally, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “documents regarding the ... expenses included in the revenue requirement” for the future test year were not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 has no responsive documents in its possession or control.

Staff - 2-18. Provide all Documents that support the reasonableness of the rate case expenses incurred by Trophy Club MUD No. 1 for this appeal.

Response: Responsive and non-privileged documents will be produced. See documents responsive to Staff’s Request for Information No. 2-16.

Staff - 2-19. Provide all Documents that support known and measurable changes from the test year.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "documents that support known and measurable changes from the test year" that was in the future were not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 has no responsive documents in its possession or control.

Staff - 2-20. List all entities affiliated with Trophy Club MUD No. 1.

Response: TCMUD1 is a governmental entity and has no affiliated entities.

Prepared by: Jennifer McKnight

Sponsored by: Jennifer McKnight

Staff - 2-21. Provide all calculations for allocation of expenses and/or cost sharing between Trophy Club MUD No. 1 and its affiliates for the test year and one year prior to the test year.

Response: TCMUD1 has no responsive documents in its possession or control.

Staff - 2-22. Provide all Documents that support the reasonableness of any transactions between Trophy Club MUD No. 1 and any affiliate.

Response: TCMUD1 has no responsive documents in its possession or control.

Staff - 2-23. Provide all Documents that support the reasonableness and necessity of the salaries and contract labor expenses incurred by Trophy Club MUD No. 1 to provide water service.

Response: Responsive and non-privileged documents will be produced. *See* FYE 2015 Budget Amendment No. 2 at pages 21 and 22, which have been provided in response to Request 2-2.

Staff - 2-24. Provide a breakdown of the total revenues collected by Trophy Club MUD No. 1 for the test year. Include in this breakdown:

- a. The revenues collected for base charges;
- b. The revenues collected for gallonage charges for water service;
- c. Late fees;
- d. Connection fees; and
- e. Any other revenues.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission's review to "only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings." Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, "a breakdown of the total revenues collected by Trophy Club MUD No. 1 for the test year" was not available to TCMUD1 "at the time [it] made its decision...."

Without waiving and notwithstanding the foregoing objections, TCMUD1 provides the following response:

TCMUD1 utilizes a future test year. The following provides the revenues projected for October 1, 2015 through September 30, 2016.

- a. The revenues collected for base charges:

Water Base Charges - \$ 927,948

Sewer Base Charges - \$ 784,397

- b. The revenues collected for gallonage charges for water service:

Water Volumetric Revenue - \$4,152,072

- c. Late Fees;

See "Revenue Offsets" in response to Staff's Request for Information No. 2-4.

- d. Connection fees; and

See "Revenue Offsets" in response to Staff's Request for Information No. 2-4.

e. Any other revenues.

See “Revenue Offsets” in response to Staff’s Request for Information No. 2-4.

Prepared by: Chris Ekrut

Sponsored by: Chris Ekrut

Staff - 2-25. Provide a copy of Trophy Club MUD No. 1's current tariff.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, “the current tariff” was not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, TCMUD1 is producing the rate order adopted on July 21, 2015, which established the rates under protest, and a subsequent rate order adopted on October 14, 2015, which made certain changes but did not affect the rates under protest in this proceeding.

Staff - 2-26. Provide Trophy Club MUD No. 1's depreciation schedule in Microsoft Excel format.

Response: TCMUD1 objects to this request as overbroad and irrelevant under the standard of review for this proceeding. Further, TCMUD1 objects to this request as it seeks information not reasonably available to TCMUD1 at the time TCMUD1 provides this response. Texas Water Code §13.043(e) limits the Commission’s review to “only the information that was available to the governing body at the time the governing body made its decision and evidence of reasonable expenses incurred by the retail public utility in the appeal proceedings.” Because the revenue requirement was determined based upon the future test year of October 1, 2015 through September 30, 2016, TCMUD1’s “depreciation schedule” for time periods after July 21, 2015, was not available to TCMUD1 “at the time [it] made its decision....”

Without waiving and notwithstanding the foregoing objections, responsive and non-privileged documents will be produced.

Staff - 2-27. Provide Trophy Club MUD No. 1's rate design in Microsoft Excel Format.

Response: Responsive and non-privileged documents will be produced.

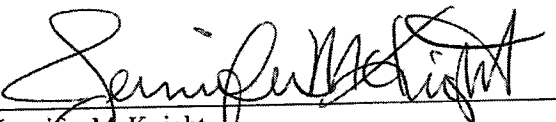
Staff - 2-28. Provide customer usage and amounts billed to customers.

Response: Responsive and non-privileged documents will be produced in accordance with the PUC procedures for Confidential Filings.

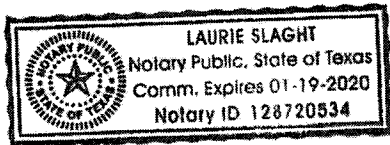
VERIFICATION

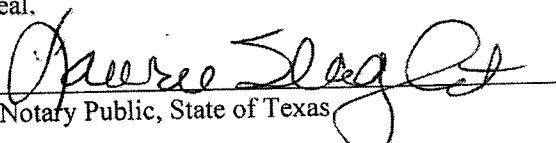
THE STATE OF TEXAS §
 §
COUNTY OF Denton §

BEFORE ME, the undersigned authority, on this day personally appeared Jennifer McKnight, who being by me duly sworn, on oath stated that she is an authorized representative of Trophy Club Municipal Utility District No. 1; that she has read the above and foregoing Response to Commission Staff's Second Request for Information and that the answers are true and correct.


Jennifer McKnight

SUBSCRIBED AND SWORN TO BEFORE ME on the 25th day of April, 2016 to certify which, witness my hand and official seal.




Notary Public, State of Texas

RESPONSIVE TO STAFF 2-1

Trophy Club MUD No. 1
Water and Wastewater Cost of Service & Rate Design Model
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Budget Fiscal Year

2015

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<u>1 - Inputs</u>	Inflation and Allocation Inputs	Input allocation factors for Water & Wastewater and Base/Extra/Customer Input inflation factors
<u>2 - Current Rates</u>	Current Rate Input	List of existing Water and Wastewater rates
<u>3 - Budget</u>	Budget Input & Revenue Requirement Development	Current Fiscal Year Budget forecasted for 5 years.
<u>4 - Water WW</u>	Revenue Requirement Functionalization	Allocation of the Budget between Water and Wastewater.
<u>5 - Water Budget</u>	Water Revenue Requirement	Water portion of the FY Budget forecasted for 5 years.
<u>6 - Water Rev. Req.</u>	Classification of Water Revenue Requirement	Water portion of the FY Budget allocated between Base, Extra, and Customer.
<u>7 - Customer Peaking Factors</u>	Peaking Factors	Peaking Factor 3 year average.
<u>8 - Water Cust Class</u>	Water Customer Class Cost Allocation	Customer Class Cost Allocation for the Water portion of the FY Budget.
<u>9 - Water Billing Input</u>	Water Billing Determinants Input	Water Consumption and Connections by Customer Class.
<u>10 - Water - Current Rate Revenue</u>	Projected Water Revenue Under Current Rates	Water Revenue Projections Under Current Rate Design
<u>11 - User Defined Water Rates</u>	User Defined Rate Adjustments	Water Rates and calculated Revenue by Customer Class.
<u>12 - Water - User Defined Rev</u>	Projected Water Revenue Under User Defined Rates	Calculation of Projected Water Rates as determined by the user.
<u>13 - WW Budget</u>	Wastewater Revenue Requirement	Wastewater portion of the FY Budget forecasted for 5 years.
<u>14 - WW Billing Input</u>	Wastewater Billing Determinants	Wastewater Consumption and Connections by Customer Class.
<u>15 - WW Current Rate Revenue</u>	Sewer Revenue Under Current Rates	Calculation of Projected Water Rate revenue under current rates.
<u>16 - User Defined WW Rates</u>	User Defined Wastewater Rate Adjustments	Wastewater Rates and calculated Revenue by Customer Class.
<u>17 - WW - User Defined Revenue</u>	Sewer Revenue Under Current Rates	Calculation of Projected Water Rate revenue under user defined current rates.
<u>18 - Water CIP</u>	Water CIP Input	Water Capital Improvement Plan
<u>19 - WW CIP</u>	Wastewater CIP Input	Wastewater Capital Improvement Plan
<u>20 - CIP Funding & Debt Service</u>	CIP Funding Plan and Debt Service	Total CIP Plan for Water and Wastewater by Funding Year. Debt Service input.
<u>21 - Fund Balance Current Rates</u>	Presentation of Changes in Fund Balance - Current Rates	Revenue & Expenses Funds Projection Summary under Current Rate
<u>22 - Fund Balance User Defined Rates</u>	Presentation of Changes in Fund Balance - User Defined Rates	Revenue & Expenses Funds Projection Summary under User Defined Rates.

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Inflation and Allocation Inputs

Inflation Factor Assumptions

Description	FY 2016	FY 2017	FY 2018	FY 2019
Personnel Services	2.80%	2.80%	2.80%	2.80%
Professional Services	2.80%	2.80%	2.80%	2.80%
Operating Expenditures	2.80%	2.80%	2.80%	2.80%
Consumable Supplies	2.80%	2.80%	2.80%	2.80%
Capital	0.00%	0.00%	0.00%	0.00%
Electricity	10.00%	10.00%	10.00%	10.00%
Chemicals	2.80%	2.80%	2.80%	2.80%
General	2.80%	2.80%	2.80%	2.80%
Wholesale Water	3.77%	4.76%	4.78%	4.81%
None	0.00%	0.00%	0.00%	0.00%
2015	0.00%	0.00%	0.00%	0.00%
Reserve Fund	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%

Water and Sewer Allocation Factors										
Description	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %
100% Water	100%	0%	100%	0%	100%	0%	100%	0%	100%	0%
100% Sewer	0%	100%	0%	100%	0%	100%	0%	100%	0%	100%
Customers	52%	48%	52%	48%	52%	48%	52%	48%	52%	48%
Existing Debt Service	42%	58%	28%	72%	19%	81%	19%	81%	20%	80%
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Projected Debt Service	0%	100%	0%	100%	0%	100%	0%	100%	0%	100%
Total Composite	77%	23%	66%	34%	66%	34%	66%	34%	67%	33%
Admin Composite	70%	30%	62%	38%	62%	38%	63%	37%	63%	37%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
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Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Inflation and Allocation Inputs

Description	FY 2015			FY 2016			FY 2017			FY 2018			FY 2019		
	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer
100% Base	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%
100% Extra	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%
100% Customer	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%
Revenue Requirement	40%	55%	5%	41%	53%	6%	40%	54%	6%	40%	54%	6%	40%	54%	6%
Base/Extra	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COS Composite	45%	50%	6%	46%	48%	6%	45%	49%	7%	45%	49%	7%	45%	49%	7%
Personnel Composite	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%
Professional Services	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%
Operating Expenditures	35%	44%	21%	36%	44%	21%	36%	43%	21%	36%	43%	21%	36%	43%	21%
Consumable Supplies	23%	17%	60%	23%	17%	60%	23%	17%	60%	23%	17%	60%	23%	17%	60%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Current Rate Input

WATER

Sewer

MUD 1 Residential	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Volume (Gallons)								
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

MUD 1 Residential	Volume (Gallons)	\$
Meter Charge		14.58
0-18,000 Gallons		2.50

Commercial	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Volume (Gallons)								
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

Commercial	Volume (Gallons)	\$
Meter Charge		14.58
Volumetric Charge (per 1,000 Gallons)		2.50

Commercial (Solana)	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Volume (Gallons)								
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

Commercial (Solana)	Volume (Gallons)	\$
Meter Charge		14.58
Volumetric Charge (per 1,000 Gallons)		2.50

Apartments	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Volume (Gallons)								
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

Apartments	Volume (Gallons)	\$
Meter Charge		14.58
Volumetric Charge (per 1,000 Gallons)		2.50

Summit Median Volume (Gallons)	Meter Size							
	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

Master District Commercial Volume (Gallons)	Meter Size							
	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Demand Charge	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0-6,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6,001-17,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17,001-25,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25,001-50,000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50,0001 +	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Out of District Water Sales Volume (Gallons)	Meter Size							
	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Demand Charge	14.62	19.22	30.38	43.77	75.01	119.65	231.22	0.00
0-6,000	3.11	3.11	3.11	3.11	3.11	3.11	3.11	3.11
6,001-17,000	3.61	3.61	3.61	3.61	3.61	3.61	3.61	3.61
17,001-25,000	4.19	4.19	4.19	4.19	4.19	4.19	4.19	4.19
25,001-50,000	4.86	4.86	4.86	4.86	4.86	4.86	4.86	4.86
50,0001 +	5.65	5.65	5.65	5.65	5.65	5.65	5.65	5.65

PID Residential Volume (Gallons)	Meter Size							
	3/4" - 5/8"	1"	1-1/2"	2"	3"	4"	6"	8"
Demand Charge	12.71	16.71	26.42	38.06	65.23	104.04	201.06	0.00
0-6,000	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.14
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.64
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	4.23
50,0001 +	4.91	4.91	4.91	4.91	4.91	4.91	4.91	4.91

Commercial (Metered)		
Volume (Gallons)		\$
Meter Charge		14.58
Volumetric Charge (per 1,000 Gallons)		2.50

Out of District Sales (Metered)		
Volume (Gallons)		\$
Meter Charge		16.77
Volumetric Charge (per 1,000 Gallons)		2.88

Out of District Sales		
Volume (Gallons)		\$
Meter Charge		16.77
Volumetric Charge (per 1,000 Gallons)		2.88

PID Residential		
Volume (Gallons)		\$
Meter Charge		14.58
0-18,000 Gallons		2.50

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Budget Input & Revenue Requirement Development

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
	WATER								
	PERSONNEL SERVICES								
135-50005-010-000	Salaries & Wages	\$ 244,578	\$ -	\$ 244,578	Personnel Services	\$ 251,426	\$ 258,466	\$ 265,703	\$ 273,143
135-50010-010-000	Overtime	19,500	-	19,500	Personnel Services	20,046	20,607	21,184	21,777
135-50016-010-000	Longevity	2,705	-	2,705	Personnel Services	2,781	2,859	2,939	3,021
135-50017-010-000	Certification	3,900	-	3,900	Personnel Services	4,121	4,237	4,355	4,477
135-50020-010-000	Retirement	23,987	-	23,987	Personnel Services	24,659	25,349	26,059	26,788
135-50026-010-000	Medical Insurance	51,487	-	51,487	Personnel Services	52,929	54,411	55,934	57,500
135-50028-010-000	Dental Insurance	4,188	-	4,188	Personnel Services	4,305	4,426	4,550	4,677
135-50029-010-000	Life Insurance	990	-	990	Personnel Services	1,018	1,046	1,076	1,106
135-50029-010-000	Life Insurance & Other	3,074	-	3,074	Personnel Services	3,160	3,249	3,340	3,433
135-50030-010-000	Social Security Taxes	17,192	-	17,192	Personnel Services	17,673	18,168	18,677	19,200
135-50035-010-000	Medicare Taxes	4,021	-	4,021	Personnel Services	4,134	4,249	4,368	4,491
135-50040-010-000	Unemployment Taxes	1,242	-	1,242	Personnel Services	1,277	1,313	1,349	1,387
135-50045-010-000	Workman's Compensation	16,020	-	16,020	Personnel Services	16,469	16,930	17,404	17,891
135-50060-010-000	Pre-emp Physicals/Testing	1,300	-	1,300	Personnel Services	1,336	1,374	1,412	1,452
135-50070-010-000	Employee Relations	300	-	300	Personnel Services	308	317	326	335
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ 394,484	\$ 0	\$ 394,484		\$ 405,530	\$ 416,884	\$ 428,557	\$ 440,557
	PROFESSIONAL SERVICES								
135-55005-010-000	Engineering	\$ 10,000	\$ -	\$ 10,000	Professional Services	\$ 10,280	\$ 10,568	\$ 10,864	\$ 11,168
135-55070-010-000	Independent Labor	-	-	-	Professional Services	-	-	-	-
135-55080-010-000	Maintenance & Repairs	81,113	-	81,113	Professional Services	83,384	85,719	88,119	90,586
135-55090-010-000	Vehicle Maintenance	8,000	-	8,000	Professional Services	8,224	8,454	8,691	8,934
135-55100-010-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	3,500	-	3,500	Professional Services	3,598	3,699	3,802	3,909
135-55135-010-000	Lab Analysis	10,500	-	10,500	Professional Services	10,794	11,096	11,407	11,726
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PROFESSIONAL SERVICES	\$ 113,113	\$ 0	\$ 113,113		\$ 116,280	\$ 119,536	\$ 122,883	\$ 126,324
	OPERATING EXPENDITURES								
135-60010-010-000	Communications/Pagers/Mobiles	\$ 4,913	\$ -	\$ 4,913	Operating Expenditures	\$ 5,051	\$ 5,192	\$ 5,337	\$ 5,487
135-60020-010-000	Electricity	160,765	-	160,765	Electricity	176,842	194,526	213,978	235,376
135-60035-010-000	Postage	-	-	-	Operating Expenditures	-	-	-	-
135-60050-010-000	Bad Debt Expense	-	-	-	Operating Expenditures	-	-	-	-
135-60060-010-000	Publications/Books/Subscripts	500	-	500	Operating Expenditures	514	528	543	558
135-60070-010-000	Dues & Memberships	500	-	500	Operating Expenditures	514	528	543	558
135-60080-010-000	School & Training	4,138	-	4,138	Operating Expenditures	4,254	4,373	4,495	4,621
135-60090-010-000	Safety Program	400	-	400	Operating Expenditures	411	423	435	447
135-60100-010-000	Travel & per diem	1,500	-	1,500	Operating Expenditures	1,542	1,585	1,630	1,675
135-60105-010-000	Rent/Lease Equipment	1,500	-	1,500	Operating Expenditures	1,542	1,585	1,630	1,675
135-60135-010-000	TCEQ Fees & Permits	54,275	(17,668)	36,607	Operating Expenditures	57,632	59,769	61,919	64,082
135-60150-010-000	Wholesale Water	2,928,308	-	2,928,308	Wholesale Water	3,024,045	3,167,851	3,319,319	3,478,886
135-60245-010-000	Miscellaneous Expenses	200	-	200	Operating Expenditures	206	211	217	223
135-60280-010-000	Property Maintenance	3,500	-	3,500	Operating Expenditures	3,598	3,699	3,802	3,909
135-60285-010-000	Lawn Equipment & Maintenance	250	-	250	Operating Expenditures	257	264	272	279

Trophy Club MUD No. 1

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-50029-020-000	Life Insurance & Other	3,194		3,194	Personnel Services	3,283	3,375	3,470	3,567
135-50030-020-000	Social Security Taxes	21,812		21,812	Personnel Services	22,423	23,051	23,696	24,359
135-50035-020-000	Medicare Taxes	5,101		5,101	Personnel Services	5,244	5,391	5,542	5,697
135-50040-020-000	Unemployment Taxes	1,242		1,242	Personnel Services	1,277	1,313	1,349	1,387
135-50045-020-000	Workman's Compensation	16,020		16,020	Personnel Services	16,469	16,930	17,404	17,891
135-50060-020-000	Pre-emp Physicals/Testing	300		300	Personnel Services	308	317	326	335
135-50070-020-000	Employee Relations	650		650	Personnel Services	668	687	706	726
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ 484,080	\$ -	\$ 484,080		\$ 487,634	\$ 511,568	\$ 525,892	\$ 540,617
	PROFESSIONAL & CONTRACTUAL SERVICES								
135-55070-020-000	Engineering		\$ -	\$ -	Professional Services	\$ -	\$ -	\$ -	\$ -
135-55080-020-000	Independent Labor				Professional Services				
135-55080-020-000	Maintenance & Repairs	72,600		72,600	Professional Services	74,633	76,723	78,871	81,079
135-55090-020-000	Vehicle Maintenance	3,000		3,000	Professional Services	3,084	3,170	3,259	3,350
135-55100-020-000	Building Maint. & Supplies				Professional Services				
135-55105-020-000	Maintenance Backhoe/Skid Loader	500		500	Professional Services	514	528	543	558
135-55125-020-000	Dumpster Services	55,000		55,000	Professional Services	56,540	58,123	59,751	61,424
135-55135-020-000	Lab Analysis	25,000		25,000	Professional Services	25,700	26,420	27,159	27,920
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
135-	Placeholder				Blank	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 156,100	\$ -	\$ 156,100		\$ 160,471	\$ 164,964	\$ 169,583	\$ 174,331
	OPERATING EXPENDITURES								
135-60005-020-000	Telephone		\$ -	\$ -	Operating Expenditures	\$ -	\$ -	\$ -	\$ -
135-60010-020-000	Communications/Pagers/Mobiles	4,662		4,662	Operating Expenditures	4,793	4,927	5,065	5,206
135-60020-020-000	Electricity	139,292		139,292	Electricity	153,221	168,543	185,398	203,937
135-60025-020-000	Water				Operating Expenditures				
135-60035-020-000	Postage	400		400	Operating Expenditures	-	-	-	-
135-60066-020-000	Publications/Books/Subscripts				Operating Expenditures	411	423	435	447
135-60080-020-000	Schools & Training	3,065		3,065	Operating Expenditures	3,151	3,239	3,330	3,423
135-60090-020-000	Safety Program	550		550	Operating Expenditures	565	581	598	614
135-60100-020-000	Travel & per diem	2,000		2,000	Operating Expenditures	2,056	2,114	2,173	2,234
135-60105-020-000	Rent/Lease Equipment	7,500		7,500	Operating Expenditures	7,710	7,926	8,148	8,376
135-60125-020-000	Advertising				Operating Expenditures				
135-60135-020-000	TCEQ Fees & Permits	17,150	(8,709)	8,441	Operating Expenditures	8,678	8,921	9,171	9,427
NEW	Supplemental Environmental Project (ESP)				Operating Expenditures				
135-60245-020-000	Miscellaneous Expenses	550		550	Operating Expenditures	565	581	598	614
135-60285-020-000	Lawn Equipment & Maintenance	500		500	Operating Expenditures	514	528	543	558
135-60360-020-000	Furniture/Equipment		(65,255)	-	Operating Expenditures				
135-60331-020-000	Interfund Transfer Out-Tax I&S	65,255		-	Blank				
135-60332-020-000	Interfund Transfer Out-Rev I&S	136,989	(136,989)	-	Blank				
135-60333-020-000	Interfund Transfer Out-Reserve	123,336		123,336	Reserve Fund				
135-	Placeholder				Blank	123,336	123,336	123,336	123,336
135-	Placeholder				Blank				
	TOTAL OPERATING EXPENDITURES	\$ 501,249	\$ (210,953)	\$ 290,296		\$ 305,000	\$ 321,119	\$ 338,792	\$ 358,173
	CONSUMABLE SUPPLIES								
135-65005-020-000	Fuel & Lub				Consumable Supplies				

Trophy Club MUD No. 1

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget
135-65010-020-000	Uniforms	7,778	-	7,778
135-65030-020-000	Chemicals	24,093	-	24,093
135-65035-020-000	Small Tools	1,500	-	1,500
135-65040-020-000	Safety Equipment	750	-	750
135-65045-020-000	Lab Supplies	13,000	-	13,000
135-65055-020-000	Hardware	-	-	-
135-65085-020-000	Office Supplies	-	-	-
135-65095-020-000	Maintenance Supplies	-	-	-
135-65115-020-000	Other Consumables	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL CONSUMABLE SUPPLIES	\$ 62,356	\$ -	\$ 62,356
CAPITAL EXPENDITURES				
135-69005-020-000	Capital Expenses	-	-	-
135-69008-020-000	Short Term Debt	142,000	(59,002)	142,000
135-69280-020-000	Capital Repairs	59,002	-	59,002
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL CAPITAL EXPENDITURES	\$ 201,002	\$ (59,002)	\$ 142,000
TOTAL WASTEWATER EXPENDITURES				
		\$ 1,404,787	\$ (269,955)	\$ 1,134,832
COLLECTION				
PERSONNEL SERVICES				
135-50005-021-000	Salaries & Wages	-	\$ -	-
135-50010-021-000	Overtime	-	-	-
135-50016-021-000	Longevity	-	-	-
135-50017-021-000	Certification	-	-	-
135-50020-021-000	Retirement	-	-	-
135-50026-021-000	Medical Insurance	-	-	-
135-50027-021-000	Dental Insurance	-	-	-
135-50028-021-000	Vision Insurance	-	-	-
135-50029-021-000	Life Insurance & Other	-	-	-
135-50030-021-000	Social Security Taxes	-	-	-
135-50035-021-000	Medicare Taxes	-	-	-
135-50040-021-000	Unemployment Taxes	-	-	-
135-50045-021-000	Workman's Compensation	-	-	-
135-50070-021-000	Employee Relations	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -
PROFESSIONAL & CONTRACTUAL SVCS				
135-55005-021-000	Engineering	-	\$ -	-
135-55070-021-000	Independent Labor	-	-	-
135-55080-021-000	Maintenance & Repairs	-	-	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Budget Input & Revenue Requirement Development

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-55090-021-000	Vehicle Maintenance	-	-	-	Professional Services	-	-	-	-
135-55100-021-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-60005-021-000	Telephone	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SVCS	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
	OPERATING EXPENDITURES								
135-60005-021-000	Telephone	-	-	-	Operating Expenditures	-	-	-	-
135-60010-021-000	Communications/Pagers/Mobiles	-	-	-	Electricity	-	-	-	-
135-60020-021-000	Electricity	-	-	-	Operating Expenditures	-	-	-	-
135-60025-021-000	Water	-	-	-	Operating Expenditures	-	-	-	-
135-60035-021-000	Postage	-	-	-	Operating Expenditures	-	-	-	-
135-60070-021-000	Dues & Memberships	-	-	-	Operating Expenditures	-	-	-	-
135-60080-021-000	Schools & Training	-	-	-	Operating Expenditures	-	-	-	-
135-60090-021-000	Safety Program	-	-	-	Operating Expenditures	-	-	-	-
135-60100-021-000	Travel & per diem	-	-	-	Operating Expenditures	-	-	-	-
135-60105-021-000	Rent/Lease Equipment	-	-	-	Operating Expenditures	-	-	-	-
135-60245-021-000	Miscellaneous Expenses	-	-	-	Blank	-	-	-	-
135-60280-021-000	Property Maintenance	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
	CONSUMABLE SUPPLIES								
135-65005-021-000	Fuel & Lube	-	-	-	Consumable Supplies	-	-	-	-
135-65010-021-000	Uniforms	-	-	-	Consumable Supplies	-	-	-	-
135-65030-021-000	Chemicals	-	-	-	Consumable Supplies	-	-	-	-
135-65035-021-000	Small Tools	-	-	-	Consumable Supplies	-	-	-	-
135-65040-021-000	Safety Equipment	-	-	-	Consumable Supplies	-	-	-	-
135-65055-021-000	Hardware	-	-	-	Consumable Supplies	-	-	-	-
135-65095-021-000	Maintenance Supplies	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
	CAPITAL EXPENDITURES								
135-69005-021-000	Capital Expenses	-	-	-	Capital	-	-	-	-
135-69008-021-000	Short Term Debt	-	-	-	None	-	-	-	-
135-69035-021-000	Vehicles	-	-	-	Capital	-	-	-	-
135-69280-021-000	Capital Repairs	-	-	-	Capital	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
TOTAL COLLECTION EXPENDITURES									
PERSONNEL SERVICES									
BOARD OF DIRECTORS									
135-50005-026-000	Salaries & Wages				Personnel Services	\$ 10,280	\$ 10,568	\$ 10,864	\$ 11,168
135-50030-026-000	Social Security Taxes	10,000			Personnel Services	637	655	674	692
135-50035-026-000	Medicare Taxes	620			Personnel Services	149	153	158	162
135-50040-026-000	Unemployment Taxes	145			Personnel Services	236	243	250	257
135-50045-026-000	Workman's Compensation	230			Personnel Services	37	38	39	40
135-	Placeholder	36			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
TOTAL PERSONNEL SERVICES		11,031	-	11,031		\$ 11,340	\$ 11,657	\$ 11,984	\$ 12,319
OPERATING EXPENDITURES									
135-60035-026-000	Postage	150			Operating Expenditures	154	159	163	168
135-60066-026-000	Publications/Books/Subscripts	500			Operating Expenditures	514	528	543	558
135-60070-026-000	Dues & Memberships	950			Operating Expenditures	977	1,004	1,032	1,061
135-60075-026-000	Meetings	4,000			Operating Expenditures	4,112	4,227	4,345	4,467
135-60080-026-000	Schools & Training	4,250			Operating Expenditures	4,369	4,491	4,617	4,746
135-60100-026-000	Travel & per diem	2,000			Operating Expenditures	2,056	2,114	2,173	2,234
135-60245-026-000	Miscellaneous Expenses	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
TOTAL OPERATING EXPENDITURES		11,850	-	11,850		\$ 12,182	\$ 12,523	\$ 12,874	\$ 13,234
CONSUMABLE SUPPLIES									
135-65085-026-000	Office Supplies				Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
TOTAL CONSUMABLE SUPPLIES		-	-	-		\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES									
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
135-	Placeholder	-			Blank	-	-	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-		\$ -	\$ -	\$ -	\$ -
TOTAL BOARD OF DIRECTORS EXPENDITURES		22,881	-	22,881		\$ 23,522	\$ 24,180	\$ 24,857	\$ 25,553
ADMINISTRATION									
PERSONNEL SERVICES									
135-50005-030-000	Salaries & Wages				Personnel Services	\$ 483,912	\$ 497,462	\$ 511,391	\$ 525,710
135-50010-030-000	Overtime	470,732			Personnel Services	1,028	1,057	1,086	1,117
135-50016-030-000	Longevity	3,283			Personnel Services	3,375	3,469	3,567	3,666
135-50020-030-000	Retirement	42,184			Personnel Services	43,365	44,579	45,828	47,111
135-50026-030-000	Medical Insurance	62,000			Personnel Services	63,736	65,521	67,355	69,241
135-50027-030-000	Dental Insurance	4,494			Personnel Services	4,620	4,749	4,882	5,019
135-50028-030-000	Vision Insurance	1,116			Personnel Services	1,147	1,179	1,212	1,246
135-50029-030-000	Life Insurance & Other	4,333			Personnel Services	4,454	4,579	4,707	4,839

Trophy Club MUD No. 1

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-50030-030-000	Social Security Taxes	29,654	-	29,654	Personnel Services	30,484	31,338	32,215	33,117
135-50035-030-000	Medicare Taxes	7,317	-	7,317	Personnel Services	7,522	7,732	7,949	8,172
135-50040-030-000	Unemployment Taxes	1,449	-	1,449	Personnel Services	1,490	1,531	1,574	1,618
135-50045-030-000	Workman's Compensation	1,636	-	1,636	Personnel Services	1,682	1,729	1,777	1,827
135-50060-030-000	Pre-emp Physicals/Testing	500	-	500	Personnel Services	514	528	543	558
135-50070-030-000	Employee Relations	5,000	-	5,000	Personnel Services	5,140	5,284	5,432	5,584
135-50075-030-000	Tuition Reimbursement	-	-	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-
TOTAL PERSONNEL SERVICES						\$ 634,698	\$	\$	634,698
PROFESSIONAL & CONTRACTUAL SERVICES									
135-55030-030-000	Software & Support	121,635	\$	121,635	Professional Services	125,041	128,542	132,141	135,841
135-55070-030-000	Independent Labor	32,550	-	32,550	Professional Services	33,461	34,398	35,361	36,352
135-55080-030-000	Maintenance & Repairs	4,500	-	4,500	Professional Services	4,626	4,756	4,889	5,026
135-55100-030-000	Building Maint & Supplies	6,500	-	6,500	Professional Services	6,682	6,869	7,061	7,259
135-55120-030-000	Cleaning Services	8,100	-	8,100	Professional Services	8,327	8,560	8,800	9,046
135-55160-030-000	Professional Outside Services	61,950	-	61,950	Professional Services	63,685	65,468	67,301	69,185
135-55161-030-000	Town Personnel Contract	26,170	-	26,170	Professional Services	26,903	27,656	28,430	29,226
135-55165-030-000	Collection Fees	200	-	200	Professional Services	206	211	217	223
135-55205-030-000	Utility Billing Contract	8,200	-	8,200	Professional Services	8,430	8,666	8,908	9,158
135-	Placemaker	-	-	-					
135-	Placemaker	-	-	-					
135-	Placemaker	-	-	-					
135-	Placemaker	-	-	-					
135-	Placemaker	-	-	-					
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES						\$ 269,805	\$	\$	269,805
OPERATING EXPENDITURES									
135-60005-030-000	Telephone	13,360	\$	13,360	Operating Expenditures	13,734	14,119	14,514	14,920
135-60010-030-000	Communications/Pagers/Mobiles	4,057	-	4,057	Operating Expenditures	4,171	4,287	4,407	4,531
135-60020-030-000	Electricity	12,000	-	12,000	Electricity	13,200	14,520	15,972	17,569
135-60025-030-000	Water	1,500	-	1,500	Water	1,542	1,585	1,630	1,675
135-60030-030-000	Rent And/or Usage	-	-	-	Operating Expenditures	-	-	-	-
135-60035-030-000	Postage	28,500	-	28,500	Operating Expenditures	29,298	30,118	30,962	31,829
135-60040-030-000	Bank Service Charges & Fees	32,000	-	32,000	Operating Expenditures	32,896	33,817	34,764	35,737
135-60050-030-000	Bad Debt Expense	6,200	-	6,200	Operating Expenditures	6,374	6,552	6,736	6,924
135-60055-030-000	Insurance	48,751	-	48,751	Operating Expenditures	50,116	51,519	52,962	54,445
135-60066-030-000	Publications/Books/Subscripts	1,600	-	1,600	Operating Expenditures	1,645	1,691	1,738	1,787
135-60070-030-000	Dues & Memberships	6,000	-	6,000	Operating Expenditures	6,168	6,341	6,518	6,701
135-60075-030-000	Meetings	4,479	-	4,479	Operating Expenditures	4,604	4,733	4,866	5,002
135-60080-030-000	Schools & Training	10,235	-	10,235	Operating Expenditures	10,522	10,816	11,119	11,430
135-60100-030-000	Travel & per diem	5,400	-	5,400	Operating Expenditures	5,551	5,707	5,866	6,031
135-60110-030-000	Physicals/Testing	200	-	200	Operating Expenditures	206	211	217	223
135-60115-030-000	Elections	-	-	-	Operating Expenditures	-	-	-	-
135-60125-030-000	Advertising	2,500	-	2,500	Operating Expenditures	2,570	2,642	2,716	2,792
135-60130-030-000	Reg Assessment Fee (5%)	-	-	-	Operating Expenditures	-	-	-	-
135-60235-030-000	Security	1,350	-	1,350	Operating Expenditures	1,388	1,427	1,467	1,508
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	17,500	-	17,500	Operating Expenditures	17,990	18,494	19,012	19,544
135-60270-030-000	4th of July Celebration	10,000	-	10,000	Operating Expenditures	10,280	10,586	10,864	11,168
135-60360-030-000	Furniture/Equipment < \$5000	10,475	-	10,475	Operating Expenditures	10,768	11,070	11,380	11,698
135-60336-030-000	Intergov Transfer O.t to MUD TAX l&s	14,000	(14,000)	-	Blank	-	-	-	-
135-	Placemaker	-	-	-	Blank	-	-	-	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Budget Input & Revenue Requirement Development

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	\$ 230,107	\$ (14,000)	\$ 216,107		\$ 223,022	\$ 230,217	\$ 237,709	\$ 245,514
	CONSUMABLE SUPPLIES								
135-65010-030-000	Uniforms	1,855	\$	1,855	Consumable Supplies	1,907	1,960	2,015	2,072
135-65055-030-000	Hardware IT	35,226	-	35,226	Consumable Supplies	36,212	37,226	38,269	39,340
135-65085-030-000	Office Supplies	9,000	-	9,000	Consumable Supplies	9,252	9,511	9,777	10,051
135-65090-030-000	Printer Supplies & Maintenance	4,732	-	4,732	Consumable Supplies	4,864	5,001	5,141	5,285
135-65095-030-000	Maintenance Supplies	5,000	-	5,000	Consumable Supplies	5,140	5,284	5,432	5,584
135-65097-030-000	Vending Machine Supplies	200	-	200	Consumable Supplies	206	211	217	223
135-65105-030-000	Printing	4,800	-	4,800	Consumable Supplies	4,934	5,073	5,215	5,361
135-69170-030-000	Copier Lease Installments	4,236	-	4,236	Consumable Supplies	4,355	4,477	4,602	4,731
135-69195-030-000	Gas34/Reserve for Replacement IT	16,329	-	16,329	Consumable Supplies	16,786	17,256	17,739	18,236
135-69005-030-000	Capital Outlays	62,000	-	62,000	Consumable Supplies	62,000	62,000	62,000	62,000
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 143,378	\$ -	\$ 143,378		\$ 145,657	\$ 147,959	\$ 150,407	\$ 152,882
	TOTAL ADMINISTRATION EXPENDITURES	\$ 1,277,988	\$ (14,000)	\$ 1,263,988		\$ 1,298,508	\$ 1,334,080	\$ 1,370,744	\$ 1,408,539
	NON DEPARTMENTAL								
135-55045-039-000	Legal	467,403	\$	467,403	General	480,490	493,944	507,774	521,992
135-55055-039-000	Auditing	22,491	-	22,491	General	23,121	23,768	24,434	25,118
135-55060-039-000	Appraisal	10,000	-	10,000	General	10,280	10,568	10,864	11,168
135-55065-039-000	Tax Admin Fees	3,800	-	3,800	General	3,906	4,016	4,128	4,244
135-60344-039-000	Intergov Trans Out (Fire CIP)	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL NON DEPARTMENTAL	\$ 503,694	\$ -	\$ 503,694		\$ 517,797	\$ 532,296	\$ 547,200	\$ 562,522
	DEBT SERVICE EXPENSES								
533-70005-051-000	Paying Agent Fee	2,550	\$	2,550	Blank	2,550	2,550	2,550	2,550
533-70025-051-000	Bond Interest Expense-Tax	-	-	-	Blank	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax	-	-	-	Blank	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	-	-	-	Blank	-	-	-	-
533-70045-051-000	Bond Principal Expense-Rev Bonds	-	-	-	Blank	-	-	-	-
533	Existing Long Term Debt Service	1,052,587	-	1,052,587	Blank	1,600,227	1,606,221	1,606,847	1,616,897
534	Existing Long Term Debt Service	-	-	-	Blank	-	-	-	-
533	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES	\$ 2,550	\$ 1,052,587	\$ 1,055,137		\$ 1,602,777	\$ 1,608,771	\$ 1,609,397	\$ 1,619,447
	TOTAL COST OF SERVICE	\$ 8,962,455	\$ 618,352	\$ 9,580,807		\$ 9,301,725	\$ 8,960,302	\$ 9,245,193	\$ 9,554,045
	REVENUE OFFSETS								
	DEBT SERVICE REVENUES								
533-40000-000-000	Property Taxes	466,019	\$	466,019	None	466,019	466,019	466,019	466,019
533-40002-000-000	Property Taxes/Delinquent	2,500	-	2,500	None	2,500	2,500	2,500	2,500

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Budget Input & Revenue Requirement Development

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	FY 2016	FY 2017	FY 2018	FY 2019	Inflation Factor
533-40015-000-000	Property Taxes/P & I	1,600	-	1,600	1,600	1,600	1,600	1,600	None
533-48005-000-000	Reserve Funds from PID Utility Fees	14,000	-	14,000	14,000	14,000	14,000	14,000	None
533-49010-000-000	Interest Income	375	-	375	375	375	375	375	None
533-49015-000-000	Lease/Rental Income	211,829	-	211,829	211,829	211,829	211,829	211,829	None
533-49110-000-000	Premium on Bonds Sold	-	-	-	-	-	-	-	None
533-49141-000	Interfund Transfer-PID Surcharge	65,255	-	\$65,255	65,255	65,255	65,255	65,255	Blank
534-49143-000	Interfund Transfer- WW Sales	136,989	-	\$136,989	136,989	136,989	136,989	136,989	Blank
533-49141-000	Debt Reserve Fund	123,336	(123,336)	0	136,989	136,989	136,989	136,989	Reserve Fund
533-49141-000	Placeholder	0	0	0	0	0	0	0	Blank
533-49141-000	Placeholder	0	0	0	0	0	0	0	Blank
	TOTAL DEBT SERVICE REVENUES	\$ 1,021,903	\$ (123,336)	\$ 898,567	\$ 898,567	\$ 898,567	\$ 898,567	\$ 898,567	
	GENERAL FUND REVENUES								
135-40000-000-000	Property Taxes	167,857	-	167,857	167,857	167,857	167,857	167,857	None
135-40002-000-000	Property Taxes/Delinquent	-	-	-	-	-	-	-	None
135-40015-000-000	Property Taxes/P & I	900	-	900	900	900	900	900	None
135-40025-000-000	PID Surcharge	133,997	-	133,997	133,997	133,997	133,997	133,997	None
135-47000-000-000	Water	4,747,789	(4,747,789)	-	-	-	-	-	None
135-47005-000-000	Sewer	2,270,982	(2,270,982)	-	-	-	-	-	None
135-47020-000-000	Standby	-	-	-	-	-	-	-	None
135-47025-000-000	Penalties	80,000	-	80,000	80,000	80,000	80,000	80,000	None
135-47030-000-000	Service Charges	10,000	-	10,000	10,000	10,000	10,000	10,000	None
135-47035-000-000	Plumbing Inspections	2,000	-	2,000	2,000	2,000	2,000	2,000	None
135-47045-000-000	Sewer Inspections	5,000	-	5,000	5,000	5,000	5,000	5,000	None
135-47070-000-000	TCCC Effluent Charges	86,815	-	86,815	86,815	86,815	86,815	86,815	None
135-48005-000-000	Utility Fees	184,000	-	184,000	184,000	184,000	184,000	184,000	None
135-49005-000-000	Loan Proceeds	-	-	-	-	-	-	-	None
135-49010-000-000	Interest Income	5,000	-	5,000	5,000	5,000	5,000	5,000	None
135-49015-000-000	Fire Dept. Lease/Rental Income	-	-	-	-	-	-	-	None
135-49016-000-000	Cell Tower Revenue	10,164	-	10,164	10,164	10,164	10,164	10,164	None
135-49018-000-000	Building Rent Income	7,000	-	7,000	7,000	7,000	7,000	7,000	None
135-49030-000-000	Vending Revenue	-	-	-	-	-	-	-	None
135-49035-000-000	Prior Year Reserves	929,603	(929,603)	-	-	-	-	-	None
135-49036-000-000	GASB Reserves	74,706	-	74,706	74,706	74,706	74,706	74,706	None
135-49075-000-000	Override Meter Reimbursement	42,000	-	42,000	42,000	42,000	42,000	42,000	None
135-49900-000-000	Miscellaneous Income	68,994	-	68,994	68,994	68,994	68,994	68,994	None
135-49901-000-000	Records Management	100	-	100	100	100	100	100	None
135-49905-000-000	Gas Well Revenue	-	-	-	-	-	-	-	None
135-49141-000-000	Interfund Transfer In- Sale of Assets	19,607	0	19,607	19,607	19,607	19,607	19,607	Blank
135-49141-000-000	Placeholder	0	0	0	0	0	0	0	Blank
135-49141-000-000	Placeholder	0	0	0	0	0	0	0	Blank
135-49141-000-000	Placeholder	0	0	0	0	0	0	0	Blank
135-49141-000-000	Placeholder	0	0	0	0	0	0	0	Blank
	TOTAL GENERAL FUND REVENUES	\$ 8,846,514	\$ (7,948,374)	\$ 898,140	\$ 898,140	\$ 898,140	\$ 898,140	\$ 898,140	
	TOTAL REVENUE OFFSETS	\$ 9,868,417	\$ (8,071,710)	\$ 1,796,707	\$ 1,796,707	\$ 1,796,707	\$ 1,796,707	\$ 1,796,707	
	TOTAL REVENUE REQUIREMENT	\$ (905,962)	\$ 8,690,062	\$ 7,784,100	\$ 7,784,100	\$ 7,784,100	\$ 7,784,100	\$ 7,784,100	

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Revenue Requirement Functionalization

[illegible]

Account	W/W Allocation Factor	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
135-55105-020-000 Maintenance Backhoe/Slid Loader	100% Sewer	-	500	-	514	-	514	-	543	-	558
135-55125-020-000 Dumper Services	100% Sewer	-	55,000	-	56,940	-	58,123	-	59,751	-	61,424
135-55135-020-000 Lab Analysis	100% Sewer	-	25,000	-	25,700	-	26,420	-	27,159	-	27,920
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		\$ -	\$ 156,100	\$ -	\$ 160,471	\$ -	\$ 164,964	\$ -	\$ 169,583	\$ -	\$ 174,331
OPERATING EXPENDITURES											
135-60005-020-000 Telephone	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60010-020-000 Communications/Pagers/Mobiles	100% Sewer	-	4,662	-	4,793	-	4,927	-	5,065	-	5,206
135-60020-020-000 Electricity	100% Sewer	-	135,232	-	133,221	-	168,543	-	185,398	-	203,937
135-60025-020-000 Water	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60035-020-000 Postage	100% Sewer	-	400	-	411	-	423	-	435	-	447
135-60065-020-000 Publications/Books/Subscripts	100% Sewer	-	3,065	-	3,151	-	3,239	-	3,330	-	3,423
135-60080-020-000 Schools & Training	100% Sewer	-	550	-	565	-	581	-	598	-	614
135-60090-020-000 Safety Program	100% Sewer	-	2,056	-	2,056	-	2,114	-	2,173	-	2,234
135-60100-020-000 Travel & per diem	100% Sewer	-	7,500	-	7,710	-	7,926	-	8,148	-	8,376
135-60105-020-000 Rent/Lease Equipment	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60125-020-000 Advertising	100% Sewer	-	8,441	-	8,678	-	8,921	-	9,171	-	9,427
135-60135-020-000 TCEQ Fees & Permits	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60245-020-000 Supplemental Environmental Project (ESP)	100% Sewer	-	550	-	565	-	581	-	598	-	614
135-60285-020-000 Miscellaneous Expenses	100% Sewer	-	500	-	514	-	528	-	543	-	558
135-60360-020-000 Furniture/Equipment	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60331-020-000 Interfund Transfer Out-Tax I&S	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60332-020-000 Interfund Transfer Out-Reer I&S	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60333-020-000 Interfund Transfer Out-Reserve	100% Sewer	-	123,336	-	123,336	-	123,336	-	123,336	-	123,336
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ -	\$ 290,296	\$ -	\$ 305,000	\$ -	\$ 321,119	\$ -	\$ 338,792	\$ -	\$ 355,173
CONSUMABLE SUPPLIES											
135-65005-020-000 Fuel & Lube	100% Sewer	-	20,328	-	20,897	-	21,482	-	22,084	-	22,702
135-65010-020-000 Uniforms	100% Sewer	-	2,778	-	2,856	-	2,936	-	3,018	-	3,102
135-65030-020-000 Chemicals	100% Sewer	-	24,000	-	24,672	-	25,363	-	26,073	-	26,803
135-65035-020-000 Small Tools	100% Sewer	-	1,500	-	1,542	-	1,585	-	1,630	-	1,675
135-65040-020-000 Safety Equipment	100% Sewer	-	750	-	771	-	793	-	815	-	838
135-65045-020-000 Lab Supplies	100% Sewer	-	13,000	-	13,364	-	13,738	-	14,123	-	14,518
135-65055-020-000 Hardware	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65085-020-000 Office Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65095-020-000 Maintenance Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65115-020-000 Other Consumables	100% Sewer	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ 62,316	\$ -	\$ 64,102	\$ -	\$ 65,897	\$ -	\$ 67,742	\$ -	\$ 69,639
CAPITAL EXPENDITURES											
135-69005-020-000 Capital Expenses	100% Sewer	-	142,000	-	309,000	-	-	-	-	-	-
135-69008-020-000 Short Term Debt	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-69280-020-000 Capital Repairs	100% Sewer	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
135- Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES		\$ -	\$ 142,000	\$ -	\$ 309,000	\$ -	\$ 1,063,548	\$ -	\$ 1,102,009	\$ -	\$ 1,142,760
TOTAL WASTEWATER EXPENDITURES		\$ -	\$ 1,134,832	\$ -	\$ 1,336,207	\$ -	\$ 1,063,548	\$ -	\$ 1,102,009	\$ -	\$ 1,142,760
COLLECTION											

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Revenue Requirement Functionalization

Account	Acct#	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
PERSONNEL SERVICES											
Salaries & Wages	135-50005-021-000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Overtime	135-50010-021-000	-	-	-	-	-	-	-	-	-	-
Longevity	135-50016-021-000	-	-	-	-	-	-	-	-	-	-
Certification	135-50017-021-000	-	-	-	-	-	-	-	-	-	-
Retirement	135-50020-021-000	-	-	-	-	-	-	-	-	-	-
Medical Insurance	135-50026-021-000	-	-	-	-	-	-	-	-	-	-
Dental Insurance	135-50027-021-000	-	-	-	-	-	-	-	-	-	-
Vision Insurance	135-50028-021-000	-	-	-	-	-	-	-	-	-	-
Life Insurance & Other	135-50029-021-000	-	-	-	-	-	-	-	-	-	-
Social Security Taxes	135-50030-021-000	-	-	-	-	-	-	-	-	-	-
Medicare Taxes	135-50035-021-000	-	-	-	-	-	-	-	-	-	-
Unemployment Taxes	135-50040-021-000	-	-	-	-	-	-	-	-	-	-
Workman's Compensation	135-50045-021-000	-	-	-	-	-	-	-	-	-	-
Employee Relations	135-50070-021-000	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
PROFESSIONAL & CONTRACTUAL SVCS											
Engineering	135-55005-021-000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Independent Labor	135-55070-021-000	-	-	-	-	-	-	-	-	-	-
Maintenance & Repairs	135-55080-021-000	-	-	-	-	-	-	-	-	-	-
Vehicle Maintenance	135-55090-021-000	-	-	-	-	-	-	-	-	-	-
Building Maint. & Supplies	135-55100-021-000	-	-	-	-	-	-	-	-	-	-
Telephone	135-60005-021-000	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
TOTAL PROFESSIONAL & CONTRACTUAL SVCS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURES											
Telephone	135-60005-021-000	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Communications/Pagers/Mobiles	135-60010-021-000	-	-	-	-	-	-	-	-	-	-
Electricity	135-60020-021-000	-	-	-	-	-	-	-	-	-	-
Water	135-60025-021-000	-	-	-	-	-	-	-	-	-	-
Postage	135-60035-021-000	-	-	-	-	-	-	-	-	-	-
Dues & Memberships	135-60070-021-000	-	-	-	-	-	-	-	-	-	-
Schools & Training	135-60080-021-000	-	-	-	-	-	-	-	-	-	-
Safety Program	135-60090-021-000	-	-	-	-	-	-	-	-	-	-
Travel & per diem	135-60100-021-000	-	-	-	-	-	-	-	-	-	-
Rent/Lease Equipment	135-60105-021-000	-	-	-	-	-	-	-	-	-	-
Miscellaneous Expenses	135-60245-021-000	-	-	-	-	-	-	-	-	-	-
Property Maintenance	135-60280-021-000	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Revenue Requirement Functionalization

Account	Acct#	W/WW Allocation Factor	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
			Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
CONSUMABLE SUPPLIES												
Fuel & Lube	135-65005-021-000	100% Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Uniforms	135-65010-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Chemicals	135-65030-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Small Tools	135-65035-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Safety Equipment	135-65040-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Hardware	135-65050-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Maintenance Supplies	135-65055-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES												
Capital Expenses	135-69005-021-000	100% Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Short Term Debt	135-69008-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Vehicles	135-69035-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Capital Repairs	135-69280-021-000	100% Sewer	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTION EXPENDITURES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF DIRECTORS												
PERSONNEL SERVICES												
Salaries & Wages	135-50005-026-000	Total Composite	7,653	2,347	6,774	3,506	6,969	3,999	7,216	3,648	7,473	3,695
Social Security Taxes	135-50030-026-000	Total Composite	475	145	420	217	432	223	447	226	463	229
Medicare Taxes	135-50035-026-000	Total Composite	111	34	98	51	101	52	105	53	108	54
Unemployment Taxes	135-50040-026-000	Total Composite	176	54	156	81	160	83	166	84	172	85
Workman's Compensation	135-50045-026-000	Total Composite	28	8	24	13	25	13	26	13	27	13
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES			\$ 8,442	\$ 2,589	\$ 7,473	\$ 3,867	\$ 7,587	\$ 3,970	\$ 7,560	\$ 4,024	\$ 8,244	\$ 4,076
OPERATING EXPENDITURES												
Postage	135-60035-026-000	Total Composite	-	-	-	-	-	-	-	-	-	-
Publications/Books/Subscriptions	135-60066-026-000	Total Composite	115	35	102	53	105	54	108	55	112	55
Dues & Memberships	135-60070-026-000	Total Composite	383	117	339	175	348	180	361	182	374	185
Meetings	135-60075-026-000	Total Composite	727	223	644	333	662	342	686	347	710	351
Schools & Training	135-60080-026-000	Total Composite	3,061	939	2,710	1,402	2,787	1,440	2,886	1,459	2,989	1,478
Travel & per diem	135-60100-026-000	Total Composite	3,253	997	2,879	1,490	2,962	1,530	3,067	1,550	3,176	1,570
Miscellaneous Expenses	135-60245-026-000	Total Composite	1,531	469	1,355	701	1,394	720	1,443	730	1,495	739
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES			\$ 9,069	\$ 2,781	\$ 8,028	\$ 4,154	\$ 8,258	\$ 4,265	\$ 8,551	\$ 4,322	\$ 8,856	\$ 4,378
CONSUMABLE SUPPLIES												
Office Supplies	135-65085-026-000	Total Composite	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES												
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-
Placeholder	135-	None	-	-	-	-	-	-	-	-	-	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Revenue Requirement Functionalization

Acct#	Account	W/WW Allocation Factor	FY 2015			FY 2016			FY 2017			FY 2018			FY 2019		
			Water	Sewer	-	Water	Sewer	-	Water	Sewer	-	Water	Sewer	-	Water	Sewer	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL CAPITAL EXPENDITURES		\$ 17,512	\$ 5,369	\$	\$ 15,501	\$ 8,021	\$	\$ 15,945	\$ 8,236	\$	\$ 16,511	\$ 8,346	\$	\$ 17,100	\$ 8,454	
	TOTAL BOARD OF DIRECTORS EXPENDITURES																
	ADMINISTRATION																
135-50005-030-000	Salaries & Wages	Admin Composite	\$ 330,063	\$ 140,669	\$	\$ 301,190	\$ 182,723	\$	\$ 309,775	\$ 187,687	\$	\$ 320,280	\$ 191,111	\$	\$ 331,164	\$ 194,546	
135-50010-030-000	Overtime	Admin Composite	701	299		640	388		658	399		680	406		704	435	
135-50016-030-000	Longevity	Admin Composite	2,302	981		2,101	1,274		2,160	1,309		2,234	1,333		2,310	1,357	
135-50020-030-000	Retirement	Admin Composite	29,578	12,606		26,991	16,374		27,760	16,819		28,701	17,126		29,677	17,434	
135-50026-030-000	Medical Insurance	Admin Composite	43,473	18,527		39,670	24,066		40,800	24,720		42,184	25,171		43,617	25,624	
135-50027-030-000	Dental Insurance	Admin Composite	3,151	1,343		2,875	1,744		2,957	1,792		3,058	1,825		3,162	1,857	
135-50028-030-000	Vision Insurance	Admin Composite	783	333		714	433		734	445		759	453		785	461	
135-50029-030-000	Life Insurance	Admin Composite	3,038	1,295		2,772	1,682		2,851	1,728		2,948	1,759		3,048	1,791	
135-50030-030-000	Life Insurance & Other	Admin Composite	20,793	8,861		18,974	11,511		19,534	11,823		20,176	12,039		20,862	12,256	
135-50030-030-000	Social Security Taxes	Admin Composite	5,130	2,187		4,682	2,840		4,815	2,917		4,978	2,971		5,148	3,024	
135-50035-030-000	Medicare Taxes	Admin Composite	1,016	433		927	562		954	578		986	588		1,019	599	
135-50040-030-000	Unemployment Taxes	Admin Composite	1,047	489		1,047	635		1,077	652		1,113	664		1,151	676	
135-50045-030-000	Workman's Compensation	Admin Composite	351	149		320	194		329	199		340	203		352	207	
135-50060-030-000	Pre-emp Phisicals/Testing	Admin Composite	3,506	1,494		3,199	1,941		3,290	1,994		3,402	2,080		3,518	2,066	
135-50070-030-000	Employee Relations	Admin Composite	-	-		-	-		-	-		-	-		-	-	
135-50075-030-000	Tuition Reimbursement	Admin Composite	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
	TOTAL PERSONNEL SERVICES		\$ 445,032	\$ 189,666	\$	\$ 406,101	\$ 246,369	\$	\$ 417,677	\$ 253,062	\$	\$ 431,841	\$ 257,678	\$	\$ 446,515	\$ 262,311	
	PROFESSIONAL & CONTRACTUAL SERVICES																
135-55030-030-000	Software & Support	Admin Composite	\$ 85,287	\$ 36,348	\$	\$ 77,826	\$ 47,215	\$	\$ 80,045	\$ 48,497	\$	\$ 82,759	\$ 49,382	\$	\$ 85,571	\$ 50,270	
135-55070-030-000	Independent Labor	Admin Composite	22,823	9,727		20,823	12,635		21,420	12,978		22,147	13,215		22,899	13,452	
135-55080-030-000	Maintenance & Repairs	Admin Composite	3,155	1,345		2,879	1,747		2,961	1,794		3,062	1,827		3,166	1,860	
135-55100-030-000	Building Maint & Supplies	Admin Composite	4,558	1,942		4,159	2,523		4,277	2,592		4,423	2,639		4,573	2,686	
135-55120-030-000	Cleaning Services	Admin Composite	5,679	2,421		5,183	3,144		5,330	3,230		5,511	3,288		5,698	3,348	
135-55160-030-000	Professional Outside Services	Admin Composite	43,438	18,512		39,638	24,047		40,768	24,700		42,150	25,151		43,582	25,603	
135-55181-030-000	Town Personnel Contract	Admin Composite	18,350	7,720		16,744	10,158		17,222	10,434		17,806	10,625		18,411	10,816	
135-55185-030-000	Collection Fees	Admin Composite	140	60		128	78		132	80		136	81		141	83	
135-55205-030-000	Utility Billing Contract	Admin Composite	5,750	2,450		5,247	3,183		5,396	3,269		5,579	3,329		5,769	3,389	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
135-	Placeholder	None	-	-		-	-		-	-		-	-		-	-	
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		\$ 189,179	\$ 80,626	\$	\$ 172,630	\$ 104,729	\$	\$ 177,551	\$ 107,575	\$	\$ 183,572	\$ 109,537	\$	\$ 189,810	\$ 111,506	
	OPERATING EXPENDITURES																
135-60005-030-000	Telephone	Admin Composite	\$ 9,368	\$ 3,992	\$	\$ 8,548	\$ 5,186	\$	\$ 8,792	\$ 5,327	\$	\$ 9,090	\$ 5,424	\$	\$ 9,399	\$ 5,521	
135-60010-030-000	Communications/Pagers/Mobiles	Admin Composite	2,845	1,212		2,596	1,575		2,670	1,618		2,760	1,647		2,854	1,677	
135-60020-030-000	Electricity	Admin Composite	3,586	8,216		8,216	4,984		9,042	5,478		10,003	5,969		11,067	6,502	
135-60025-030-000	Water	Admin Composite	1,052	448		960	582		987	598		1,021	609		1,055	620	
135-60030-030-000	Heat And/or Usage	Admin Composite	-	-		-	-		-	-		-	-		-	-	
135-60035-030-000	Postage	Admin Composite	19,983	8,317		18,235	11,063		18,755	11,363		19,381	11,571		20,050	11,779	
135-60040-030-000	Bank Service Charges & Fees	Admin Composite	22,437	9,563		20,475	12,421		21,058	12,759		21,772	12,992		22,512	13,225	
135-60045-030-000	Bad Debt Expense	Admin Composite	4,347	1,953		3,967	2,407		4,080	2,472		4,218	2,517		4,362	2,562	
135-60050-030-000	Insurance	Admin Composite	34,183	14,568		31,192	18,924		32,082	19,438		33,170	19,792		34,297	20,148	
135-60055-030-000	Publications/Books/Subscriptions	Admin Composite	1,122	478		1,024	621		1,053	638		1,089	650		1,126	661	
135-60066-030-000	Dues & Memberships	Admin Composite	4,207	1,793		3,839	2,329		3,948	2,392		4,082	2,436		4,221	2,480	
135-60075-030-000	Meetings	Admin Composite	3,141	1,338		2,866	1,739		2,948	1,786		3,047	1,818		3,151	1,851	
135-60080-030-000	Schools & Training	Admin Composite	7,176	3,059		6,549	3,973		6,735	4,081		6,964	4,155		7,200	4,230	
135-60100-030-000	Travel & per diem	Admin Composite	3,786	1,614		3,455	2,096		3,554	2,153		3,674	2,192		3,799	2,232	
135-60110-030-000	Physicals/Testing	Admin Composite	140	60		128	78		132	80		136	81		141	83	
135-60115-030-000	Electronics	Admin Composite	-	-		-	-		-	-		-	-		-	-	
135-60125-030-000	Advertising	Admin Composite	1,753	747		1,600	970		1,645	997		1,701	1,015		1,759	1,033	
135-60130-030-000	Res Assessment Fee (F&S)	Admin Composite	-	-		-	-		-	-		-	-		-	-	

[illegible]

Trophy Club MUD No. 3
Water and Wastewater Cost of Service and Rate Design Model
Revenue Requirement Functionalization

Acct#	Account	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
		Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
533-70005-051-000	DEBT SERVICE EXPENSES										
533-70005-051-000	Paying Agent Fee	1,070	1,480	703	1,847	497	2,053	494	2,056	500	2,050
533-70005-051-000	Bond Interest Expense-Tax	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Bond Principal Payment-Tax	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Bond Interest Expense-New Bonds	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Bond Principal Expense-Rev Bonds	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Existing Long Term Debt Service	441,866	610,721	441,258	1,158,969	312,892	1,293,329	311,155	1,295,692	316,767	1,300,130
533-70005-051-000	Existing Long Term Debt Service	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	TOTAL DEBT SERVICE EXPENSES	441,866	610,721	441,258	1,158,969	312,892	1,293,329	311,155	1,295,692	316,767	1,300,130
533-70005-051-000	TOTAL COST OF SERVICE	441,866	610,721	441,258	1,158,969	312,892	1,293,329	311,155	1,295,692	316,767	1,300,130
533-70005-051-000	REVENUE OFFSETS										
533-70005-051-000	DEBT SERVICE REVENUES										
533-70005-051-000	Property Taxes	356,659	109,360	307,105	158,914	307,297	158,722	309,553	156,466	311,847	154,172
533-70005-051-000	Property Taxes/Delinquent	1,913	987	1,647	853	1,649	851	1,661	839	1,673	827
533-70005-051-000	Property Taxes/P & I	1,225	375	1,054	546	1,055	545	1,063	537	1,071	529
533-70005-051-000	Reserve Funds from PID Utility Fees	10,715	3,285	9,226	4,774	9,232	4,768	9,299	4,701	9,368	4,632
533-70005-051-000	Interest Income	194	181	194	181	194	181	194	181	194	181
533-70005-051-000	Lease/Rental Income	162,119	49,710	139,594	72,235	139,682	72,147	140,707	71,122	141,750	70,079
533-70005-051-000	Premium on Bonds Sold	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Interfund Transfer-PID Surcharge	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Interfund Transfer-PID Surcharge	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Interfund Transfer-PID Surcharge	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Debt Reserve Fund	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	TOTAL DEBT SERVICE REVENUES	522,825	385,742	458,821	439,746	459,109	439,458	462,477	436,090	465,904	432,665
533-70005-051-000	GENERAL FUND REVENUES										
533-70005-051-000	Property Taxes	128,466	39,391	110,617	57,240	110,686	57,171	111,499	56,358	112,325	55,532
533-70005-051-000	Property Taxes/Delinquent	689	211	593	307	593	307	598	302	602	298
533-70005-051-000	Property Taxes/P & I	107,552	31,445	88,304	45,693	88,359	45,638	89,007	44,990	89,667	44,330
533-70005-051-000	PID Surcharge	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Water	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Sewer	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Standby	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Penalties	61,226	18,774	52,720	27,280	52,753	27,247	53,140	26,860	53,534	26,466
533-70005-051-000	Service Charges	1,186	4,814	1,183	4,817	1,183	4,817	1,183	4,817	1,183	4,817
533-70005-051-000	Plumbing Inspections	1,531	469	1,318	682	1,319	681	1,328	672	1,338	662
533-70005-051-000	Sewer Inspections	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	TCCC Effluent Charges	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Utility Fees	184,000	86,815	184,000	86,815	184,000	86,815	184,000	86,815	184,000	86,815
533-70005-051-000	Loan Proceeds	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Interest Income	2,593	2,407	2,591	2,409	2,591	2,409	2,591	2,409	2,591	2,409
533-70005-051-000	Fire Dept. Lease/Rental Income	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Call Tower Revenue	10,164	3,370	10,164	3,372	10,164	3,372	10,164	3,372	10,164	3,372
533-70005-051-000	Building Rent Income	3,630	3,370	3,628	3,372	3,628	3,372	3,628	3,372	3,628	3,372
533-70005-051-000	Vending Revenue	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Prior Year Reserves	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	GASB Reserves	57,175	17,531	49,231	25,475	49,262	25,444	49,623	25,083	49,991	24,715
533-70005-051-000	Overseize Meter Reimbursement	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
533-70005-051-000	Miscellaneous Income	35,778	33,216	35,757	33,237	35,757	33,237	35,757	33,237	35,757	33,237
533-70005-051-000	Records Management	52	48	52	48	52	48	52	48	52	48
533-70005-051-000	Gas Well Revenue	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Interfund Transfer-In Sale of Assets	10,167	9,440	10,162	9,445	10,162	9,445	10,162	9,445	10,162	9,445
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	Placeholder	-	-	-	-	-	-	-	-	-	-
533-70005-051-000	TOTAL GENERAL FUND REVENUES	645,208	252,932	596,319	301,821	596,508	301,631	598,732	299,408	600,994	297,146
533-70005-051-000	TOTAL REVENUE OFFSETS	1,178,033	618,674	1,055,140	741,567	1,055,618	741,089	1,061,209	735,498	1,066,898	729,809
533-70005-051-000	TOTAL REVENUE REQUIREMENT	6,154,454	1,629,647	5,074,661	2,430,357	4,852,890	2,310,704	5,079,901	2,368,585	5,326,406	2,430,932

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Revenue Requirement

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
WATER						
PERSONNEL SERVICES						
135-50005-010-000	Salaries & Wages	\$ 244,578	\$ 251,426	\$ 258,466	\$ 265,703	\$ 273,143
135-50010-010-000	Overtime	19,500	20,046	20,607	21,184	21,777
135-50016-010-000	Longevity	2,705	2,781	2,859	2,939	3,021
135-50017-010-000	Certification	3,900	4,009	4,121	4,237	4,355
135-50020-010-000	Retirement	23,987	24,659	25,349	26,059	26,788
135-50026-010-000	Medical Insurance	51,487	52,929	54,411	55,934	57,500
135-50027-010-000	Dental Insurance	4,188	4,305	4,426	4,550	4,677
135-50028-010-000	Vision Insurance	990	1,018	1,046	1,076	1,106
135-50029-010-000	Life Insurance & Other	3,074	3,160	3,249	3,340	3,433
135-50030-010-000	Social Security Taxes	17,192	17,673	18,168	18,677	19,200
135-50035-010-000	Medicare Taxes	4,021	4,134	4,249	4,368	4,491
135-50040-010-000	Unemployment Taxes	1,242	1,277	1,313	1,349	1,387
135-50045-010-000	Workmen's Compensation	16,020	16,469	16,930	17,404	17,891
135-50060-010-000	Pre-emp Physicals/Testing	1,300	1,336	1,374	1,412	1,452
135-50070-010-000	Employee Relations	300	308	317	326	335
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
TOTAL PERSONNEL SERVICES		\$ 394,484	\$ 405,530	\$ 416,884	\$ 428,557	\$ 440,557
PROFESSIONAL SERVICES						
135-55005-010-000	Engineering	\$ 10,000	\$ 10,280	\$ 10,568	\$ 10,864	\$ 11,168
135-55070-010-000	Independent Labor	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	81,113	83,384	85,719	88,119	90,586
135-55090-010-000	Vehicle Maintenance	8,000	8,224	8,454	8,691	8,934
135-55100-010-000	Building Maint & Supplies	-	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	3,500	3,598	3,699	3,802	3,909
135-55135-010-000	Lab Analysis	10,500	10,794	11,096	11,407	11,726
TOTAL PROFESSIONAL SERVICES		\$ 113,113	\$ 116,280	\$ 119,536	\$ 122,883	\$ 126,324
OPERATING EXPENDITURES						
135-60010-010-000	Communications/Pagers/Mobiles	\$ 4,913	\$ 5,051	\$ 5,192	\$ 5,337	\$ 5,487
135-60020-010-000	Electricity	160,765	176,842	194,526	213,978	233,376
135-60035-010-000	Postage	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	-	-	-	-	-
135-60060-010-000	Publications/Books/Subscripts	500	514	528	543	558
135-60070-010-000	Dues & Memberships	500	514	528	543	558
135-60080-010-000	School & Training	4,138	4,254	4,373	4,495	4,621
135-60090-010-000	Safety Program	400	411	423	435	447
135-60100-010-000	Travel & per diem	1,500	1,542	1,585	1,630	1,675
135-60105-010-000	Rent/Lease Equipment	1,500	1,542	1,585	1,630	1,675
135-60135-010-000	TCEQ Fees & Permits	36,607	37,632	38,686	39,769	40,882
135-60150-010-000	Wholesale Water	2,928,308	3,024,045	3,167,851	3,319,319	3,478,886
135-60245-010-000	Miscellaneous Expenses	200	206	211	217	223
135-60280-010-000	Property Maintenance	3,500	3,598	3,699	3,802	3,909
135-60285-010-000	Lawn Equipment & Maintenance	250	257	264	272	279
135-60360-010-000	Furniture/Equipment <\$5000	3,500	3,598	3,699	3,802	3,909
TOTAL OPERATING EXPENDITURES		\$ 3,146,581	\$ 3,260,004	\$ 3,423,150	\$ 3,595,772	\$ 3,778,486

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Revenue Requirement

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-65005-010-000					
CONSUMABLE SUPPLIES					
Fuel & Lube	\$ 19,173	\$ 19,710	\$ 20,262	\$ 20,829	\$ 21,412
Uniforms	3,620	3,721	3,826	3,933	4,043
Chemicals	10,000	10,280	10,568	10,864	11,168
Small Tools	1,200	1,234	1,268	1,304	1,340
Safety Equipment	1,000	1,028	1,057	1,086	1,117
Meter Expense	165,000	169,620	174,369	179,252	184,271
Hardware	-	-	-	-	-
Office Supplies	-	-	-	-	-
Maintenance Supplies	-	-	-	-	-
Copies	-	-	-	-	-
Printing	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES	\$ 199,993	\$ 205,593	\$ 211,349	\$ 217,267	\$ 223,351
135-69005-010-000					
CAPITAL EXPENDITURES					
Capital Expenses	\$ 1,519,597	\$ 309,000	\$ -	\$ -	\$ -
Short Term Debt	-	-	-	-	-
Vehicles	-	-	-	-	-
Gas34/Reserve for Replacement	75,000	75,000	75,000	75,000	75,000
Capital Repairs	-	-	-	-	-
Capital Repair-Tank Inspection Contract	151,507	151,507	151,507	151,507	151,507
Capital Repairs - Ground Storage	-	-	-	-	-
Unexpected Maintenance	-	-	-	-	-
Capital Leases	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES	\$ 1,746,104	\$ 535,507	\$ 226,507	\$ 226,507	\$ 226,507
TOTAL WATER EXPENDITURES	\$ 5,600,275	\$ 4,522,914	\$ 4,397,427	\$ 4,590,986	\$ 4,795,224
135-50005-026-000					
BOARD OF DIRECTORS					
PERSONNEL SERVICES					
Salaries & Wages	\$ 7,653	\$ 6,774	\$ 6,969	\$ 7,216	\$ 7,473
Social Security Taxes	475	420	432	447	463
Medicare Taxes	111	98	101	105	108
Unemployment Taxes	176	156	160	166	172
Workman's Compensation	28	24	25	26	27
TOTAL PERSONNEL SERVICES	\$ 8,442	\$ 7,473	\$ 7,687	\$ 7,960	\$ 8,244
135-60035-026-000					
OPERATING EXPENDITURES					
Postage	-	-	-	-	-
Publications/Books/Subscripts	115	102	105	108	112
Dues & Memberships	383	339	348	361	374
Meetings	727	644	662	686	710
Schools & Training	3,061	2,710	2,787	2,886	2,989
Travel & per diem	3,253	2,879	2,962	3,067	3,176
Miscellaneous Expenses	1,531	1,355	1,394	1,443	1,495
TOTAL OPERATING EXPENDITURES	\$ 9,069	\$ 8,028	\$ 8,258	\$ 8,551	\$ 8,856
135-65085-026-000					
CONSUMABLE SUPPLIES					
Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Account					
CAPITAL EXPENDITURES					
TOTAL CAPITAL EXPENDITURES					
TOTAL BOARD OF DIRECTORS EXPENDITURES					
ADMINISTRATION					
PERSONNEL SERVICES					
Salaries & Wages	\$ 330,063	\$ 301,190	\$ 309,775	\$ 320,280	\$ 331,164
Overtime	701	640	658	680	704
Longevity	2,302	2,101	2,160	2,234	2,310
Retirement	29,578	26,991	27,760	28,701	29,677
Medical Insurance	43,473	39,670	40,800	42,184	43,617
Dental Insurance	3,151	2,875	2,957	3,058	3,162
Vision Insurance	783	714	734	759	785
Life Insurance & Other	3,038	2,772	2,851	2,948	3,048
Social Security Taxes	20,793	18,974	19,514	20,176	20,862
Medicare Taxes	5,130	4,682	4,815	4,978	5,148
Unemployment Taxes	1,016	927	954	986	1,019
Workman's Compensation	1,147	1,047	1,077	1,113	1,151
Pre-emp Physicals/Testing	351	320	329	340	352
Employee Relations	3,506	3,199	3,290	3,402	3,518
Tuition Reimbursement	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 445,032	\$ 406,101	\$ 417,677	\$ 431,841	\$ 446,515
PROFESSIONAL & CONTRACTUAL SERVICES					
Software & Support	\$ 85,287	\$ 77,826	\$ 80,045	\$ 82,759	\$ 85,571
Independent Labor	22,823	20,827	21,420	22,147	22,899
Maintenance & Repairs	3,155	2,879	2,961	3,062	3,166
Building Maint & Supplies	4,558	4,159	4,277	4,423	4,573
Cleaning Services	5,679	5,183	5,330	5,511	5,698
Professional Outside Services	43,488	39,638	40,768	42,150	43,582
Town Personnel Contract	18,350	16,744	17,222	17,806	18,411
Collection Fees	140	128	132	136	141
Utility Billing Contract	5,750	5,247	5,396	5,579	5,769
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 189,179	\$ 172,630	\$ 177,551	\$ 183,572	\$ 189,810
OPERATING EXPENDITURES					
Telephone	\$ 9,368	\$ 8,548	\$ 8,792	\$ 9,090	\$ 9,399
Communications/Pagers/Mobiles	2,845	2,596	2,670	2,760	2,854
Electricity	8,414	8,216	9,042	10,003	11,067
Water	1,052	960	987	1,021	1,055
Rent And/or Usage	-	-	-	-	-
Postage	19,983	18,235	18,755	19,391	20,050
Bank Service Charges & Fees	22,437	20,475	21,058	21,772	22,512
Bad Debt Expense	4,347	3,967	4,080	4,218	4,362
Insurance	34,183	31,192	32,082	33,170	34,297
Publications/Books/Subscriptions	1,122	1,024	1,053	1,089	1,126
Dues & Memberships	4,207	3,839	3,948	4,082	4,221
Meetings	3,141	2,866	2,948	3,047	3,151
Schools & Training	7,176	6,549	6,735	6,964	7,200
Travel & per diem	3,786	3,455	3,554	3,674	3,799
Physicals/Testing	140	128	132	136	141
Elections	-	-	-	-	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Revenue Requirement

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-60125-030-000 Advertising	1,753	1,600	1,645	1,701	1,759
135-60130-030-000 Reg Assessment Fee (5%)	-	-	-	-	-
135-60235-030-000 Security	947	864	888	919	950
135-60245-030-000 Miscellaneous Expenses & DM Discretionary	12,270	11,197	11,516	11,907	12,311
135-60270-030-000 4th of July Celebration	7,012	6,398	6,581	6,804	7,035
135-60360-030-000 Furniture/Equipment < \$5000	7,345	6,702	6,893	7,127	7,369
TOTAL OPERATING EXPENDITURES	\$ 151,528	\$ 138,810	\$ 143,359	\$ 148,875	\$ 154,658
CONSUMABLE SUPPLIES					
135-65010-030-000 Uniforms	\$ 1,301	\$ 1,187	\$ 1,221	\$ 1,262	\$ 1,305
135-65055-030-000 Hardware IT	24,699	22,539	23,181	23,967	24,782
135-65085-030-000 Office Supplies	6,311	5,758	5,923	6,123	6,332
135-65090-030-000 Printer Supplies & Maintenance	3,318	3,028	3,114	3,220	3,329
135-65095-030-000 Maintenance Supplies	3,506	3,199	3,290	3,402	3,518
135-65097-030-000 Vending Machine Supplies	140	128	132	136	141
135-65105-030-000 Printing	3,366	3,071	3,159	3,266	3,377
135-69170-030-000 Copier Lease Installments	2,970	2,710	2,788	2,882	2,980
135-69195-030-000 Gas&34/Reserve for Replacement IT	11,449	10,448	10,746	11,110	11,488
135-69005-030-000 Capital Outlays	43,473	38,589	38,608	38,830	39,056
TOTAL CONSUMABLE SUPPLIES	\$ 100,532	\$ 90,657	\$ 92,161	\$ 94,199	\$ 96,306
TOTAL ADMINISTRATION EXPENDITURES	\$ 886,271	\$ 808,198	\$ 830,747	\$ 858,487	\$ 887,289
NON DEPARTMENTAL					
135-55045-039-000 Legal	\$ 357,718	\$ 316,641	\$ 325,711	\$ 337,289	\$ 349,303
135-55055-039-000 Auditing	17,213	15,236	15,673	16,230	16,808
135-55060-039-000 Appraisal	7,653	6,774	6,969	7,216	7,473
135-55065-039-000 Tax Admin Fees	2,908	2,574	2,648	2,742	2,840
135-60344-039-000 Intergov Trans Out (Fire CIP)	-	-	-	-	-
TOTAL NON DEPARTMENTAL	\$ 385,493	\$ 341,227	\$ 351,001	\$ 363,477	\$ 376,424
DEBT SERVICE EXPENSES					
533-70005-051-000 Paying Agent Fee	\$ 1,070	\$ 703	\$ 497	\$ 494	\$ 500
533-70025-051-000 Bond Interest Expense-Tax	-	-	-	-	-
533-70035-051-000 Bond Principal Payment-Tax	-	-	-	-	-
533-70040-051-000 Bond Interest Expense-Rev Bonds	-	-	-	-	-
533-70045-051-000 Bond Principal Expense- Rev Bonds	-	-	-	-	-
533- Existing Long Term Debt Service	441,866	441,258	312,892	311,155	316,767
534- Existing Long Term Debt Service	-	-	-	-	-
533- Placeholder	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES	\$ 442,936	\$ 441,961	\$ 313,388	\$ 311,648	\$ 317,267
TOTAL COST OF SERVICE	\$ 7,332,487	\$ 6,129,801	\$ 5,908,508	\$ 6,141,110	\$ 6,393,304
REVENUE OFFSETS					
DEBT SERVICE REVENUES					
533-40000-000-000 Property Taxes	\$ 356,659	\$ 307,105	\$ 307,297	\$ 309,553	\$ 311,847
533-40002-000-000 Property Taxes/Delinquent	1,913	1,647	1,649	1,661	1,673
533-40015-000-000 Property Taxes/P & I	1,225	1,054	1,055	1,063	1,071
533-48005-000-000 Reserve Funds from PID Utility Fees	10,715	9,226	9,232	9,299	9,368
533-49010-000-000 Interest Income	194	194	194	194	194
533-49015-000-000 Lease/Rental Income	162,119	139,594	139,582	140,707	141,750

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Revenue Requirement

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
533-49110-000-000					
Premium on Bonds Sold					
Placeholder					
TOTAL DEBT SERVICE REVENUES					
	\$ 532,825	\$ 458,821	\$ 459,109	\$ 462,477	\$ 465,904
GENERAL FUND REVENUES					
Property Taxes	\$ 128,466	\$ 110,617	\$ 110,686	\$ 111,499	\$ 112,325
Property Taxes/Delinquent					
Property Taxes/P & I	689	593	593	598	602
PID Surcharge	102,552	88,304	88,359	89,007	89,667
Water					
Sewer					
Standby					
Penalties					
Service Charges	61,226	52,720	52,753	53,140	53,534
Plumbing Inspections	5,186	5,183	5,183	5,183	5,183
Sewer Inspections	1,531	1,318	1,319	1,328	1,338
TCCC Effluent Charges					
Utility Fees					
Loan Proceeds	184,000	184,000	184,000	184,000	184,000
Interest Income					
Fire Dept. Lease/Rental Income	2,593	2,591	2,591	2,591	2,591
Cell Tower Revenue					
Building Rent Income	10,164	10,164	10,164	10,164	10,164
Vending Revenue	3,630	3,628	3,628	3,628	3,628
Prior Year Reserves					
GASB Reserves					
Oversize Meter Reimbursement	57,175	49,231	49,262	49,623	49,991
Miscellaneous Income	42,000	42,000	42,000	42,000	42,000
Records Management	35,778	35,757	35,757	35,757	35,757
Gas Well Revenue	52	52	52	52	52
Interfund Transfer In- Sale of Assets					
Placeholder	10,167	10,162	10,162	10,162	10,162
Placeholder					
Placeholder					
Placeholder					
TOTAL GENERAL FUND REVENUES	\$ 645,208	\$ 596,319	\$ 596,508	\$ 598,732	\$ 600,994
TOTAL REVENUE OFFSETS	\$ 1,178,033	\$ 1,055,140	\$ 1,055,618	\$ 1,061,209	\$ 1,066,898
TOTAL REVENUE REQUIREMENT	\$ 6,154,454	\$ 5,074,661	\$ 4,852,890	\$ 5,079,901	\$ 5,326,406

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer Factor
	WATER	
	PERSONNEL SERVICES	
135-50005-010-000	Salaries & Wages	Base/Extra
135-50010-010-000	Overtime	Base/Extra
135-50016-010-000	Longevity	Base/Extra
135-50017-010-000	Certification	Base/Extra
135-50020-010-000	Retirement	Base/Extra
135-50026-010-000	Medical Insurance	Base/Extra
135-50027-010-000	Dental Insurance	Base/Extra
135-50028-010-000	Vision Insurance	Base/Extra
135-50029-010-000	Life Insurance & Other	Base/Extra
135-50030-010-000	Social Security Taxes	Base/Extra
135-50035-010-000	Medicare Taxes	Base/Extra
135-50040-010-000	Unemployment Taxes	Base/Extra
135-50045-010-000	Workman's Compensation	Base/Extra
135-50060-010-000	Pre-emp Physicals/Testing	Base/Extra
135-50070-010-000	Employee Relations	Base/Extra
	TOTAL PERSONNEL SERVICES	
	PROFESSIONAL SERVICES	
135-55005-010-000	Engineering	Base/Extra
135-55070-010-000	Independent Labor	Base/Extra
135-55080-010-000	Maintenance & Repairs	Base/Extra
135-55090-010-000	Vehicle Maintenance	Base/Extra
135-55100-010-000	Building Maint & Supplies	Base/Extra
135-55105-010-000	Maintenance- Backhoe/Skid Loader	Base/Extra
135-55135-010-000	Lab Analysis	Base/Extra
	TOTAL PROFESSIONAL SERVICES	
	OPERATING EXPENDITURES	
135-60010-010-000	Communications/Pagers/Mobiles	Base/Extra
135-60020-010-000	Electricity	100% Base
135-60035-010-000	Postage	Base/Extra
135-60050-010-000	Bad Debt Expense	Base/Extra
135-60066-010-000	Publications/Books/Subscripts	Base/Extra
135-60070-010-000	Dues & Memberships	Base/Extra
135-60080-010-000	School & Training	Base/Extra
135-60090-010-000	Safety Program	Base/Extra
135-60100-010-000	Travel & per diem	Base/Extra
135-60105-010-000	Rent/Lease Equipment	Base/Extra
135-60135-010-000	TCEQ Fees & Permits	Base/Extra
135-60150-010-000	Wholesale Water	Base/Extra
135-60245-010-000	Miscellaneous Expenses	Base/Extra
135-60280-010-000	Property Maintenance	Base/Extra
135-60285-010-000	Lawn Equipment & Maintenance	Base/Extra
135-60360-010-000	Furniture/Equipment <\$5000	Base/Extra
	TOTAL OPERATING EXPENDITURES	

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	FY 2015				FY 2016			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
135-65005-010-000	CONSUMABLE SUPPLIES								
135-65010-010-000	Fuel & Lube	8,004	11,169	-	19,173	8,228	11,482	-	19,710
135-65030-010-000	Uniforms	1,511	2,109	-	3,620	1,554	2,168	-	3,721
135-65035-010-000	Chemicals	10,000	-	-	10,000	10,280	-	-	10,280
135-65035-010-000	Small Tools	501	699	-	1,200	515	719	-	1,234
135-65040-010-000	Safety Equipment	417	583	-	1,000	429	599	-	1,028
135-65050-010-000	Meter Expense	-	-	165,000	165,000	-	-	169,620	169,620
135-65055-010-000	Hardware	-	-	-	-	-	-	-	-
135-65085-010-000	Office Supplies	-	-	-	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	-	-	-	-	-	-	-	-
135-65100-010-000	Copies	-	-	-	-	-	-	-	-
135-65105-010-000	Printing	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 20,434	\$ 14,559	\$ 165,000	\$ 199,993	\$ 21,006	\$ 14,967	\$ 169,620	\$ 205,593
135-69005-010-000	CAPITAL EXPENDITURES								
135-69008-010-000	Capital Expenses	634,391	885,206	-	1,519,597	128,999	180,001	-	309,000
135-69035-010-000	Short Term Debt	-	-	-	-	-	-	-	-
135-69035-010-000	Vehicles	-	-	-	-	-	-	-	-
135-69195-010-000	Gas334/Reserve for Replacement	31,311	43,689	-	75,000	31,311	43,689	-	75,000
135-69280-010-000	Capital Repairs	-	-	-	-	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	63,250	88,257	-	151,507	63,250	88,257	-	151,507
135-69281-010-000	Capital Repairs - Ground Storage	-	-	-	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	\$ 728,952	\$ 1,017,152	\$ -	\$ 1,746,104	\$ 223,560	\$ 311,947	\$ -	\$ 535,507
	TOTAL WATER EXPENDITURES	\$ 2,368,558	\$ 3,066,717	\$ 165,000	\$ 5,600,275	\$ 1,976,388	\$ 2,426,906	\$ 169,620	\$ 4,522,914
135-50005-026-000	BOARD OF DIRECTORS								
135-50030-026-000	PERSONNEL SERVICES								
135-50035-026-000	Salaries & Wages	3,423	3,802	428	7,653	3,088	3,250	436	6,774
135-50035-026-000	Social Security Taxes	212	236	27	475	191	202	27	420
135-50035-026-000	Medicare Taxes	50	55	6	111	45	47	6	98
135-50040-026-000	Unemployment Taxes	79	87	10	176	71	75	10	156
135-50045-026-000	Workman's Compensation	12	14	2	28	11	12	2	24
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Blank	-	-	-	-	-	-	-	-
135-	Blank	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ 3,776	\$ 4,194	\$ 472	\$ 8,442	\$ 3,406	\$ 3,585	\$ 481	\$ 7,473
135-60035-026-000	OPERATING EXPENDITURES								
135-60066-026-000	Postage	-	-	-	-	-	-	-	-
135-60070-026-000	Publications/Books/Subscripts	51	57	6	115	46	49	7	102
135-60075-026-000	Dues & Memberships	171	190	21	383	154	163	22	339
135-60080-026-000	Meetings	325	361	41	727	293	309	41	644
135-60100-026-000	Schools & Training	1,369	1,521	171	3,061	1,235	1,300	175	2,710
135-60100-026-000	Travel & per diem	1,455	1,616	182	3,253	1,312	1,381	186	2,879
135-60245-026-000	Miscellaneous Expenses	685	760	86	1,531	618	650	87	1,355
	TOTAL OPERATING EXPENDITURES	\$ 4,056	\$ 4,506	\$ 507	\$ 9,069	\$ 3,659	\$ 3,852	\$ 517	\$ 8,028
135-65085-026-000	CONSUMABLE SUPPLIES								
	Office Supplies	-	-	-	-	-	-	-	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer Factor	FY 2015				FY 2016			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
	TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		\$ 7,832	\$ 8,700	\$ 979	\$ 17,512	\$ 7,065	\$ 7,437	\$ 999	\$ 15,501
	ADMINISTRATION									
	PERSONNEL & WAGES									
135-50005-030-000	Salaries & Wages	Personnel Composite	\$ 109,625	\$ 152,267	\$ 68,172	\$ 330,063	\$ 100,051	\$ 138,931	\$ 62,208	\$ 301,190
135-50010-030-000	Overtime	Personnel Composite	233	323	145	701	213	295	132	640
135-50016-030-000	Longevity	Personnel Composite	765	1,062	475	2,302	698	969	434	2,101
135-50020-030-000	Retirement	Personnel Composite	9,824	13,645	6,109	29,578	8,966	12,450	5,575	26,991
135-50028-030-000	Medical Insurance	Personnel Composite	14,439	20,055	8,979	43,473	13,178	18,299	8,193	39,670
135-50027-030-000	Dental Insurance	Personnel Composite	1,047	1,454	651	3,151	955	1,326	594	2,875
135-50028-030-000	Vision Insurance	Personnel Composite	260	361	162	783	237	329	147	714
135-50029-030-000	Life Insurance & Other	Personnel Composite	1,009	1,402	628	3,038	921	1,279	573	2,772
135-50030-030-000	Social Security Taxes	Personnel Composite	6,906	9,592	4,295	20,793	6,303	8,752	3,919	18,974
135-50035-030-000	Medicare Taxes	Personnel Composite	1,704	2,367	1,060	5,130	1,555	2,160	967	4,682
135-50040-030-000	Unemployment Taxes	Personnel Composite	337	469	210	1,016	308	428	191	927
135-50045-030-000	Workman's Compensation	Personnel Composite	381	529	237	1,147	348	483	216	1,047
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	116	162	72	351	106	148	66	320
135-50070-030-000	Employee Relations	Personnel Composite	1,164	1,617	724	3,506	1,063	1,476	661	3,199
135-50075-030-000	Tuition Reimbursement	Personnel Composite	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		\$ 147,809	\$ 205,305	\$ 91,917	\$ 445,032	\$ 134,501	\$ 187,324	\$ 83,876	\$ 406,101
	PROFESSIONAL & CONTRACTUAL SERVICES									
135-55030-030-000	Software & Support	Professional Services	\$ 28,258	\$ 39,430	\$ 17,599	\$ 85,287	\$ 25,786	\$ 35,981	\$ 16,059	\$ 77,826
135-55070-030-000	Independent Labor	Professional Services	7,562	10,552	4,710	22,823	6,900	9,629	4,298	20,827
135-55080-030-000	Maintenance & Repairs	Professional Services	1,045	1,459	651	3,155	954	1,331	594	2,879
135-55100-030-000	Building Maint & Supplies	Professional Services	1,510	2,107	940	4,558	1,378	1,923	858	4,159
135-55120-030-000	Cleaning Services	Professional Services	1,882	2,626	1,172	5,679	1,717	2,396	1,069	5,183
135-55160-030-000	Professional Outside Services	Professional Services	14,392	20,082	8,963	43,438	13,133	18,325	8,179	39,638
135-55161-030-000	Town Personnel Contract	Professional Services	6,080	8,483	3,786	18,350	5,548	7,741	3,455	16,744
135-55165-030-000	Collection Fees	Professional Services	46	65	29	140	42	59	26	128
135-55205-030-000	Utility Billing Contract	Professional Services	1,905	2,658	1,186	5,750	1,738	2,426	1,083	5,247
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		\$ 62,680	\$ 87,462	\$ 39,037	\$ 189,179	\$ 57,197	\$ 79,811	\$ 35,622	\$ 172,630

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Account	Acct#	FY 2015				FY 2016			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
OPERATING EXPENDITURES	Telephone	3,325	4,109	1,933	9,368			1,764	8,548
	Communications/Pagers/Mobiles	1,010	1,248	587	2,845			536	2,596
135-60010-030-000	Electricity	2,987	3,691	1,736	8,414			1,696	8,216
	Water	373	461	217	1,052			198	960
135-60020-030-000	Rent And/or Usage								
	Postage	7,094	8,765	4,124	19,983			3,763	18,235
135-60030-030-000	Bank Service Charges & Fees	7,965	9,842	4,631	22,437			4,225	20,475
	Bad Debt Expense	1,543	1,907	897	4,347			819	3,967
135-60040-030-000	Insurance	12,135	14,994	7,054	34,183			6,437	31,192
	Publications/Books/Subscripts	398	492	232	1,122			211	1,024
135-60050-030-000	Dues & Memberships	1,493	1,845	868	4,207			792	3,839
	Meetings	1,115	1,378	648	3,141			1,022	2,866
135-60070-030-000	Schools & Training	2,548	3,148	1,481	7,176			1,351	6,549
	Travel & per diem	1,344	1,661	781	3,786			713	3,455
135-60080-030-000	Physicals/Testing	50	62	29	140			26	128
	Elections								
135-60110-030-000	Advertising	622	769	362	1,753			330	1,600
	Reg Assessment Fee (5%)								
135-60125-030-000	Security	336	415	195	947			378	864
	Miscellaneous Expenses & DM Discretionary	4,356	5,382	2,532	12,270			2,311	11,197
135-60235-030-000	4th of July Celebration	2,489	3,076	1,447	7,012			2,797	6,398
	Furniture/Equipment < \$5000	2,607	3,222	1,516	7,345			1,383	6,702
TOTAL OPERATING EXPENDITURES		53,792	66,465	31,272	151,528			28,647	138,310
CONSUMABLE SUPPLIES	Uniforms	306	218	777	1,301			709	1,187
	Hardware IT	5,802	4,134	14,764	24,699			13,472	22,539
135-65055-030-000	Office Supplies	1,482	1,056	3,772	6,311			3,442	5,758
	Printer Supplies & Maintenance	779	555	1,983	3,318			1,810	3,028
135-65090-030-000	Maintenance Supplies	824	587	2,096	3,506			1,912	3,199
	Vending Machine Supplies	33	23	84	140			76	128
135-65095-030-000	Printing	791	563	2,012	3,366			3,071	4,710
	Copier Lease Installments	698	497	1,775	2,970			1,620	2,710
135-65105-030-000	GasB34/Reserve for Replacement IT	2,689	1,916	6,844	11,449			1,749	10,448
	Capital Outlays	10,212	7,276	25,985	43,473			23,066	38,589
TOTAL CONSUMABLE SUPPLIES		23,615	16,825	60,092	100,532			54,190	90,657
TOTAL ADMINISTRATION EXPENDITURES		287,896	376,057	222,318	886,271			202,335	808,198
NON DEPARTMENTAL	Legal	159,999	177,725	19,994	357,718			20,401	316,641
	Auditing	7,699	8,552	962	17,213			982	15,236
135-55055-039-000	Appraisal	3,423	3,802	428	7,653			436	6,774
	Tax Admin Fees	1,301	1,445	163	2,908			166	2,574
135-55065-039-000	Intergov Trans Out (Fire CIP)								
	TOTAL NON DEPARTMENTAL	172,422	191,524	21,547	385,493			21,985	341,227

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer Factor
DEBT SERVICE EXPENSES		
533-70005-051-000	Paying Agent Fee	100% Base
533-70025-051-000	Bond Interest Expense-Tax	100% Base
533-70035-051-000	Bond Principal Payment-Tax	100% Base
533-70040-051-000	Bond Interest Expense-Rev Bonds	100% Base
533-70045-051-000	Bond Principal Expense- Rev Bonds	100% Base
533-	Existing Long Term Debt Service	100% Base
534-	Existing Long Term Debt Service	100% Base
533-	Placeholder	Blank
TOTAL DEBT SERVICE EXPENSES		
TOTAL COST OF SERVICE		
REVENUE OFFSETS		
DEBT SERVICE REVENUES		
533-40000-000-000	Property Taxes	100% Base
533-40002-000-000	Property Taxes/Delinquent	100% Base
533-40015-000-000	Property Taxes/P & I	100% Base
533-48005-000-000	Reserve Funds from PID Utility Fees	100% Customer
533-49010-000-000	Interest Income	100% Base
533-49015-000-000	Lease/Rental Income	Revenue Requirement
533-49110-000-000	Premium on Bonds Sold	Revenue Requirement
533-49141-000	Interfund Transfer-PID Surcharge	Blank
534-49145-000	Interfund Transfer- WW Sales	Blank
528-49141-000	Debt Reserve Fund	Blank
533-	Placeholder	Blank
533-	Placeholder	Blank
TOTAL DEBT SERVICE REVENUES		
GENERAL FUND REVENUES		
135-40000-000-000	Property Taxes	100% Base
135-40002-000-000	Property Taxes/Delinquent	100% Base
135-40015-000-000	Property Taxes/P & I	100% Base
135-40025-000-000	PID Surcharge	100% Base
135-47000-000-000	Water	100% Base
135-47005-000-000	Sewer	100% Base
135-47020-000-000	Standby	Revenue Requirement
135-47025-000-000	Penalties	Revenue Requirement
135-47030-000-000	Service Charges	Revenue Requirement
135-47035-000-000	Plumbing Inspections	Revenue Requirement
135-47045-000-000	Sewer Inspections	Revenue Requirement
135-47070-000-000	TCCC Effluent Charges	Revenue Requirement
135-48005-000-000	Utility Fees	Revenue Requirement
135-49005-000-000	Loan Proceeds	Revenue Requirement
135-49010-000-000	Interest Income	Revenue Requirement
135-49015-000-000	Fire Dept. Lease/Rental Income	Revenue Requirement
135-49016-000-000	Cell Tower Revenue	Revenue Requirement
135-49018-000-000	Building Rent Income	Revenue Requirement
135-49030-000-000	Vending Revenue	Revenue Requirement
135-49035-000-000	Prior Year Reserves	Blank
135-49036-000-000	GASB Reserves	Revenue Requirement

		FY 2015			FY 2016					
		Base	Extra	Customer	Total	Base	Extra	Customer	Total	
\$		1,070	\$	-	\$	1,070	\$	-	\$	703
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		441,866	-	-	441,866	-	-	-	-	-
		-	-	-	-	441,258	-	-	-	441,258
		-	-	-	-	-	-	-	-	-
\$		442,936	\$	-	\$	442,936	\$	-	\$	441,961
\$		3,279,645	\$	3,642,998	\$	409,844	\$	2,941,051	\$	394,939
					\$ 7,332,487				\$ 6,129,801	
\$		356,659	\$	-	\$	356,659	\$	-	\$	307,105
		1,913	-	-	1,913	-	-	-	-	1,647
		1,225	-	-	1,225	-	-	-	-	1,054
		-	-	10,715	10,715	-	-	9,226	-	9,226
		194	-	-	194	-	-	-	-	194
		65,255	88,441	8,423	162,119	57,363	73,855	8,376	139,594	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
\$		425,246	\$	88,441	\$	532,825	\$	73,855	\$	458,821
\$		128,466	\$	-	\$	128,466	\$	-	\$	110,617
		-	-	-	-	-	-	-	-	-
		689	-	-	689	593	-	-	-	593
		102,552	-	-	102,552	88,304	-	-	-	88,304
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		24,644	33,401	3,181	61,226	21,664	27,892	3,163	52,720	-
		2,087	2,829	269	5,186	2,130	2,742	311	5,183	-
		616	835	80	1,531	542	697	79	1,318	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		74,062	100,377	9,560	184,000	75,610	97,349	11,041	184,000	-
		-	-	-	-	-	-	-	-	-
		1,044	1,414	135	2,593	1,065	1,371	155	2,591	-
		-	-	-	-	-	-	-	-	-
		4,091	5,545	528	10,164	4,177	5,377	610	10,164	-
		1,461	1,980	189	3,630	1,491	1,919	218	3,628	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		23,014	31,191	2,971	57,175	20,230	26,047	2,954	49,231	-

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer Factor
135-49075-000-000	Oversize Meter Reimbursement	100% Customer
135-49900-000-000	Miscellaneous Income	Revenue Requirement
135-49901-000-000	Records Management	Revenue Requirement
135-49905-000-000	Gas Well Revenue	Revenue Requirement
135-49141-000-000	Interfund Transfer In- Sale of Assets	100% Customer
135-	Placeholder	Bank
135-	Placeholder	Bank
135-	Placeholder	Bank
135-	Placeholder	Bank
TOTAL GENERAL FUND REVENUES		
TOTAL REVENUE OFFSETS		
TOTAL REVENUE REQUIREMENT		

FY 2015				FY 2016			
Base	Extra	Customer	Total	Base	Extra	Customer	Total
-	-	42,000	42,000	-	-	42,000	42,000
14,401	19,518	1,859	35,778	14,693	18,918	2,146	35,757
21	28	3	52	21	27	3	52
-	-	-	-	-	-	-	-
-	-	10,167	10,167	-	-	10,162	10,162
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 377,149	\$ 197,118	\$ 70,941	\$ 645,208	\$ 341,137	\$ 182,341	\$ 72,841	\$ 596,319
\$ 802,395	\$ 285,559	\$ 90,079	\$ 1,178,033	\$ 708,501	\$ 256,196	\$ 90,443	\$ 1,055,140
\$ 2,477,250	\$ 3,357,438	\$ 319,765	\$ 6,154,454	\$ 2,085,310	\$ 2,684,855	\$ 304,495	\$ 5,074,661

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer / Factor	FY 2017			FY 2018				
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
WATER										
PERSONNEL SERVICES										
135-50005-010-000	Salaries & Wages	Base/Extra	\$ 107,903	\$ 150,563	\$ -	\$ 258,466	\$ 110,924	\$ 154,779	\$ -	\$ 265,703
135-50010-010-000	Overtime	Base/Extra	8,603	12,004	-	20,607	8,844	12,340	-	21,184
135-50016-010-000	Longevity	Base/Extra	1,193	1,665	-	2,859	1,227	1,712	-	2,939
135-50017-010-000	Certification	Base/Extra	1,721	2,401	-	4,121	1,769	2,468	-	4,237
135-50020-010-000	Retirement	Base/Extra	10,583	14,767	-	25,349	10,879	15,180	-	26,059
135-50026-010-000	Medical Insurance	Base/Extra	22,715	31,696	-	54,411	23,351	32,583	-	55,934
135-50027-010-000	Dental Insurance	Base/Extra	1,848	2,578	-	4,426	1,899	2,650	-	4,550
135-50028-010-000	Vision Insurance	Base/Extra	437	609	-	1,046	449	627	-	1,076
135-50029-010-000	Life Insurance & Other	Base/Extra	1,356	1,892	-	3,249	1,394	1,945	-	3,340
135-50030-010-000	Social Security Taxes	Base/Extra	7,585	10,583	-	18,168	7,797	10,880	-	18,677
135-50035-010-000	Medicare Taxes	Base/Extra	1,774	2,475	-	4,249	1,824	2,545	-	4,368
135-50040-010-000	Unemployment Taxes	Base/Extra	548	765	-	1,313	563	786	-	1,349
135-50045-010-000	Workman's Compensation	Base/Extra	7,068	9,862	-	16,930	7,266	10,138	-	17,404
135-50060-010-000	Pre-emp Physicals/Testing	Base/Extra	574	800	-	1,374	590	823	-	1,412
135-50070-010-000	Employee Relations	Base/Extra	132	185	-	317	136	190	-	326
	TOTAL PERSONNEL SERVICES		\$ 174,038	\$ 242,846	\$ -	\$ 416,884	\$ 178,911	\$ 249,646	\$ -	\$ 428,557
PROFESSIONAL SERVICES										
135-55005-010-000	Engineering	Base/Extra	\$ 4,412	\$ 6,156	\$ -	\$ 10,568	\$ 4,535	\$ 6,328	\$ -	\$ 10,864
135-55070-010-000	Independent Labor	Base/Extra	-	-	-	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	Base/Extra	35,785	49,934	-	85,719	36,787	51,332	-	88,119
135-55090-010-000	Vehicle Maintenance	Base/Extra	3,529	4,925	-	8,454	3,628	5,063	-	8,691
135-55100-010-000	Building Maint. & Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
135-55135-010-000	Lab Analysis	Base/Extra	4,632	6,464	-	11,096	4,762	6,645	-	11,407
	TOTAL PROFESSIONAL SERVICES		\$ 49,903	\$ 69,633	\$ -	\$ 119,536	\$ 51,300	\$ 71,583	\$ -	\$ 122,883
OPERATING EXPENDITURES										
135-60010-010-000	Communications/Pagers/Mobiles	Base/Extra	\$ 2,168	\$ 3,024	\$ -	\$ 5,192	\$ 2,228	\$ 3,109	\$ -	\$ 5,337
135-60020-010-000	Electricity	100% Base	194,526	-	-	194,526	213,978	-	-	213,978
135-60035-010-000	Postage	Base/Extra	-	-	-	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	Base/Extra	-	-	-	-	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	Base/Extra	221	308	-	528	227	316	-	543
135-60070-010-000	Dues & Memberships	Base/Extra	221	308	-	528	227	316	-	543
135-60080-010-000	School & Training	Base/Extra	1,826	2,547	-	4,373	1,877	2,619	-	4,495
135-60090-010-000	Safety Program	Base/Extra	176	246	-	423	181	253	-	435
135-60100-010-000	Travel & per diem	Base/Extra	662	923	-	1,585	680	949	-	1,630
135-60105-010-000	Rent/lease Equipment	Base/Extra	662	923	-	1,585	680	949	-	1,630
135-60135-010-000	TCEQ Fees & Permits	Base/Extra	16,150	22,535	-	38,686	16,602	23,166	-	39,769
135-60150-010-000	Wholesale Water	Base/Extra	1,322,494	1,845,357	-	3,167,851	1,385,728	1,933,591	-	3,319,319
135-60245-010-000	Miscellaneous Expenses	Base/Extra	88	123	-	211	91	127	-	217
135-60280-010-000	Property Maintenance	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
135-60285-010-000	Lawn Equipment & Maintenance	Base/Extra	110	154	-	264	113	158	-	272
135-60360-010-000	Furniture/Equipment <\$5000	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
	TOTAL OPERATING EXPENDITURES		\$ 1,542,391	\$ 1,880,759	\$ -	\$ 3,423,150	\$ 1,625,787	\$ 1,969,984	\$ -	\$ 3,595,772