

Master District Commercial		Meter Size							
Volume (Gallons)	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 Sales		Volume (Gallons)	\$
Meter Charge			16.77
Volumetric Charge (per 1,000 Ga)			2.88

Out of District Water Sales		Meter Size							
Volume (Gallons)	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	

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

PID Residential		Meter Size							
Volume (Gallons)	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	

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

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	4,009	4,121	4,237	4,355
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
135-50027-010-000	Dental Insurance	4,188	-	4,188	Personnel Services	4,305	4,426	4,550	4,677
135-50028-010-000	Vision 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
135-50071-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-50072-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-50073-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-50074-010-000	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
135-55010-010-000	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
135-55136-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-55137-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-55138-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-55139-010-000	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
135-60115-010-000	TCEQ Fees & Permits	54,275	(17,668)	36,607	Operating Expenditures	37,632	38,686	39,769	40,882
135-60150-010-000	Wholesale Water	2,928,308	-	2,928,308	Operating Expenditures	3,024,045	3,167,851	3,319,319	3,478,886
135-60245-010-000	Miscellaneous Expenses	200	-	200	Wholesale Water	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
135-60360-010-000	Furniture/Equipment <\$5000	3,500	-	3,500	Operating Expenditures	3,598	3,699	3,802	3,909
135-60361-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-60362-010-000	Placeholder	-	-	-	Blank	-	-	-	-
135-60363-010-000	Placeholder	-	-	-	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- 135-	Placeholder Placeholder				Blank Blank				
	TOTAL OPERATING EXPENDITURES	\$ 3,164,249	\$ (17,668)	\$ 3,146,581		\$ 3,260,004	\$ 3,423,150	\$ 3,595,772	\$ 3,778,486
	CONSUMABLE SUPPLIES								
135-65005-010-000	Fuel & Lube	\$ 19,173	\$	\$ 19,173	Consumable Supplies	\$ 19,710	\$ 20,262	\$ 20,829	\$ 21,412
135-65010-010-000	Uniforms	3,620		3,620	Consumable Supplies	3,721	3,826	3,933	4,043
135-65030-010-000	Chemicals	10,000		10,000	Consumable Supplies	10,280	10,568	10,864	11,168
135-65035-010-000	Small Tools	1,200		1,200	Consumable Supplies	1,234	1,268	1,304	1,340
135-65040-010-000	Safety Equipment	1,000		1,000	Consumable Supplies	1,028	1,057	1,086	1,117
135-65050-010-000	Meter Expense	165,000		165,000	Consumable Supplies	169,620	174,369	179,252	184,271
135-65055-010-000	Hardware				Blank				
135-65085-010-000	Office Supplies				Blank				
135-65095-010-000	Maintenance Supplies				Blank				
135-65100-010-000	Copies				Blank				
135-65105-010-000	Printing				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
	TOTAL CONSUMABLE SUPPLIES	\$ 199,993	\$	\$ 199,993		\$ 205,593	\$ 211,349	\$ 217,267	\$ 223,351
	CAPITAL EXPENDITURES								
135-69005-010-000	Capital Expenses	\$ 1,519,597	\$	\$ 1,519,597	Capita	\$ 309,000	\$	\$	\$
135-69008-010-000	Short Term Debt	132,612	(132,612)		Capita				
135-69035-010-000	Vehicles	75,000		75,000	Capital	75,000	75,000	75,000	75,000
135-69135-010-000	Gas334/Reserve for Replacement				Capital				
135-69280-010-000	Capital Repairs	151,507		151,507	Capital	151,507	151,507	151,507	151,507
135-69281-010-000	Capital Repair-Tank Inspection Contract				Capital				
135-69281-010-000	Capital Repairs - Ground Storage				Capital				
135-69281-010-000	Unexpected Maintenance				Capital				
135-69295-010-000	Capital Leases				Capital				
135-69295-010-000	Placeholder				Capital				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
	TOTAL CAPITAL EXPENDITURES	\$ 1,878,716	\$ (132,612)	\$ 1,746,104		\$ 535,507	\$ 226,507	\$ 236,507	\$ 226,507
	TOTAL WATER EXPENDITURES	\$ 5,750,555	\$ (150,280)	\$ 5,600,275		\$ 4,522,914	\$ 4,397,427	\$ 4,590,986	\$ 4,795,224
	WASTEWATER								
	PERSONNEL SERVICES								
135-50005-020-000	Salaries & Wages	\$ 307,875	\$	\$ 307,875	Personnel Services	\$ 316,496	\$ 325,357	\$ 334,467	\$ 343,832
135-50010-020-000	Overtime	24,500		24,500	Personnel Services	25,186	25,891	26,616	27,361
135-50016-020-000	Longevity	5,617		5,617	Personnel Services	5,774	5,936	6,102	6,273
135-50017-020-000	Certification	6,600		6,600	Personnel Services	6,785	6,975	7,170	7,371
135-50020-020-000	Retirement	30,317		30,317	Personnel Services	31,166	32,039	32,936	33,858
135-50026-020-000	Medical Insurance	56,244		56,244	Personnel Services	57,819	59,438	61,102	62,813
135-50027-020-000	Dental Insurance	3,696		3,696	Personnel Services	3,799	3,906	4,015	4,128
135-50028-020-000	Vision Insurance	912		912	Personnel Services	938	964	991	1,019
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				

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- 135- 135-	Placeholder Placeholder Placeholder	- - -	- - -	- - -	Blank Blank Blank	- - -	- - -	- - -	- - -
	TOTAL PERSONNEL SERVICES	\$ 484,080	\$ -	\$ 484,080		\$ 497,634	\$ 511,568	\$ 525,892	\$ 540,617
	PROFESSIONAL & CONTRACTUAL SERVICES								
135-55070-020-000	Engineering	\$ -	\$ -	\$ -	Professional Services	-	-	-	-
135-55080-020-000	Independent Labor	-	-	-	Professional Services	-	-	-	-
135-55090-020-000	Maintenance & Repairs	72,600	-	72,600	Professional Services	74,633	76,723	78,871	81,079
135-55100-020-000	Vehicle Maintenance	3,000	-	3,000	Professional Services	3,084	3,170	3,259	3,350
135-55105-020-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-55110-020-000	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- 135- 135-	Placeholder Placeholder Placeholder	- - -	- - -	- - -	Blank Blank 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	3,065	-	3,065	Operating Expenditures	411	423	435	447
135-60080-020-000	Schools & Training	550	-	550	Operating Expenditures	3,151	3,239	3,330	3,423
135-60090-020-000	Safety Program	2,000	-	2,000	Operating Expenditures	565	581	598	614
135-60100-020-000	Travel & per diem	7,500	-	7,500	Operating Expenditures	2,056	2,114	2,173	2,234
135-60105-020-000	Rent/Lease Equipment	-	-	-	Operating Expenditures	-	-	-	-
135-60125-020-000	Advertising	-	-	-	Operating Expenditures	-	-	-	-
135-60135-020-000	TCEQ Fees & Permits	17,150	(10,745)	6,405	Operating Expenditures	6,584	6,768	6,958	7,153
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	-	-	-	Operating Expenditures	-	-	-	-
135-60331-020-000	Interfund Transfer Out Tax. &S	65,255	(65,255)	-	Blank	-	-	-	-
135-60332-020-000	Interfund Transfer Out-Rev. &S	136,939	(136,939)	-	Blank	-	-	-	-
135- 135-	Placeholder Placeholder	123,336 -	- -	123,336 -	Reserve Fund Blank	123,336 -	123,336 -	123,336 -	123,336 -
	TOTAL OPERATING EXPENDITURES	\$ 501,249	\$ (212,989)	\$ 288,260		\$ 302,006	\$ 318,966	\$ 336,579	\$ 355,899
	CONSUMABLE SUPPLIES								
135-65005-020-000	Fuel & Lube	\$ 20,328	\$ -	\$ 20,328	Consumable Supplies	\$ 20,897	\$ 21,482	\$ 22,084	\$ 22,702
135-65010-020-000	Uniforms	2,778	-	2,778	Consumable Supplies	2,856	2,936	3,018	3,102
135-65030-020-000	Chemicals	24,000	-	24,000	Consumable Supplies	24,672	25,363	26,073	26,803
135-65035-020-000	Small Tools	1,500	-	1,500	Consumable Supplies	1,542	1,585	1,630	1,675
135-65040-020-000	Safety Equipment	750	-	750	Consumable Supplies	771	793	815	838
135-65045-020-000	Lab Supplies	13,000	-	13,000	Consumable Supplies	13,364	13,738	14,123	14,518
135-65055-020-000	Hardware	-	-	-	Consumable Supplies	-	-	-	-
135-65085-020-000	Office Supplies	-	-	-	Consumable Supplies	-	-	-	-
135-65095-020-000	Maintenance Supplies	-	-	-	Consumable Supplies	-	-	-	-
135-65115-020-000	Other Consumables	-	-	-	Consumable Supplies	-	-	-	-
135- 135-	Placeholder Placeholder	- -	- -	- -	Blank Blank	- -	- -	- -	- -

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-	Placeholder				Blank				
135-	Placeholder				Blank				
	TOTAL CONSUMABLE SUPPLIES	\$ 62,356	\$ -	\$ 62,356		\$ 64,102	\$ 65,897	\$ 67,742	\$ 69,639
	CAPITAL EXPENDITURES								
135-69005-020-000	Capital Expenses				Capital	\$ 309,000	\$ -	\$ -	\$ -
135-69008-020-000	Short Term Debt	\$ 142,000	\$ -	\$ 142,000	Capital				
135-69280-020-000	Capital Repairs	\$ 59,002	\$ (59,002)	\$ -	Capital				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
	TOTAL CAPITAL EXPENDITURES	\$ 201,002	\$ (59,002)	\$ 142,000		\$ 309,000	\$ -	\$ -	\$ -
	TOTAL WASTEWATER EXPENDITURES	\$ 1,404,787	\$ (271,991)	\$ 1,132,796		\$ 1,334,113	\$ 1,061,395	\$ 1,095,796	\$ 1,140,485
	COLLECTION								
	PERSONNEL SERVICES								
135-50005-021-000	Salaries & Wages	\$ -	\$ -	\$ -	Personnel Services	\$ -	\$ -	\$ -	\$ -
135-50010-021-000	Overtime				Personnel Services				
135-50016-021-000	Longevity				Personnel Services				
135-50017-021-000	Certification				Personnel Services				
135-50020-021-000	Retirement				Personnel Services				
135-50026-021-000	Medical Insurance				Personnel Services				
135-50027-021-000	Dental Insurance				Personnel Services				
135-50028-021-000	Vision Insurance				Personnel Services				
135-50029-021-000	Life Insurance & Other				Personnel Services				
135-50030-021-000	Social Security Taxes				Personnel Services				
135-50035-021-000	Medicare Taxes				Personnel Services				
135-50040-021-000	Unemployment Taxes				Personnel Services				
135-50045-021-000	Workman's Compensation				Personnel Services				
135-50070-021-000	Employee Relations				Personnel Services				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
135-	Placeholder				Blank				
	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
	PROFESSIONAL & CONTRACTUAL SVCS								
135-55005-021-000	Engineering		\$ -	\$ -	Professional Services	\$ -	\$ -	\$ -	\$ -
135-55070-021-000	Independent Labor				Professional Services				
135-55080-021-000	Maintenance & Repairs				Professional Services				
135-55090-021-000	Vehicle Maintenance				Professional Services				
135-55100-021-000	Building Maint & Supplies				Professional Services				
135-60005-021-000	Telephone				Professional Services				
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				Operating Expenditures				
135-60020-021-000	Electricity				Electricity				
135-60025-021-000	Water				Operating Expenditures				
135-60035-021-000	Postage				Operating Expenditures				

[illegible]

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget
135-6008A-026-000	Schools & Training	4,000	-	4,000
135-60100-026-000	Travel & per diem	4,250	-	4,250
135-6024S-026-000	Miscellaneous Expenses	2,000	-	2,000
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL OPERATING EXPENDITURES	\$ 11,650	\$ -	\$ 11,650
135-6508S-026-000	CONSUMABLE SUPPLIES	-	-	-
135-	Office Supplies	\$ -	\$ -	\$ -
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -
135-	CAPITAL EXPENDITURES	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -
135-	TOTAL BOARD OF DIRECTORS EXPENDITURES	\$ 22,881	\$ -	\$ 22,881
ADMINISTRATION				
135-5000S-030-000	PERSONNEL SERVICES	470,732	\$ -	470,732
135-50010-030-000	Salaries & Wages	1,000	-	1,000
135-50016-030-000	Overtime	3,283	-	3,283
135-50020-030-000	Longevity	42,184	-	42,184
135-50026-030-000	Retirement	62,000	-	62,000
135-50028-030-000	Medical Insurance	4,494	-	4,494
135-50029-030-000	Dental Insurance	1,116	-	1,116
135-5002B-030-000	Vision Insurance	4,333	-	4,333
135-5002P-030-000	Life Insurance & Other	29,654	-	29,654
135-50030-030-000	Social Security Taxes	7,317	-	7,317
135-5003S-030-000	Medicare Taxes	1,449	-	1,449
135-50040-030-000	Unemployment Taxes	1,636	-	1,636
135-5004S-030-000	Workman's Compensation	500	-	500
135-50060-030-000	Pre-emp Physicals/Testing	5,000	-	5,000
135-50070-030-000	Employee Relations	-	-	-
135-5007S-030-000	Tuition Reimbursement	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	TOTAL PERSONNEL SERVICES	\$ 634,698	\$ -	\$ 634,698
135-55030-030-000	PROFESSIONAL & CONTRACTUAL SERVICES	121,635	\$ -	121,635
135-55070-030-000	Software & Support	32,550	-	32,550
135-55080-030-000	Independent Labor	4,500	-	4,500
135-55100-030-000	Maintenance & Repairs	6,500	-	6,500
135-55120-030-000	Building Maint & Supplies	8,100	-	8,100
135-55160-030-000	Cleaning Services	61,950	-	61,950
135-55161-030-000	Professional Outside Services	26,170	-	26,170
135-55165-030-000	Town Personnel Contract	200	-	200
135-5520S-030-000	Collection Fees	8,200	-	8,200
135-5520T-030-000	Utility Billing Contract	-	-	-

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									
135- Placeholder									
135- Placeholder									
135- Placeholder									
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 269,805	\$ -	\$ 269,805		\$ 277,360	\$ 285,126	\$ 293,109	\$ 301,316
	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	Operating Expenditures	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	42,000	-	42,000	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
135-60060-030-000	Publications/Books/Subscripts	1,600	-	1,600	Operating Expenditures	1,645	1,691	1,738	1,787
135-60065-030-000	Dues & Memberships	6,000	-	6,000	Operating Expenditures	6,168	6,341	6,518	6,701
135-60070-030-000	Meetings	4,479	-	4,479	Operating Expenditures	4,604	4,733	4,866	5,002
135-60075-030-000	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
135-60255-030-000	4th of July Celebration	10,000	-	10,000	Operating Expenditures	10,280	10,568	10,864	11,168
135-60270-030-000	Furniture/Equipment < \$5000	10,475	-	10,475	Operating Expenditures	10,768	11,070	11,380	11,698
135-60360-030-000	Intergov Transfer Out to MUD TAX I&S	-	(14,000)	-	Blank	-	-	-	-
135- Placeholder		14,000	-	-	Blank	-	-	-	-
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

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget
	CONSUMABLE SUPPLIES			
135-65010-030-000	Uniforms	\$ 1,855	\$ -	\$ 1,855
135-65035-030-000	Hardware IT	35,226	-	35,226
135-65085-030-000	Office Supplies	9,000	-	9,000
135-65090-030-000	Printer Supplies & Maintenance	4,732	-	4,732
135-65095-030-000	Maintenance Supplies	5,000	-	5,000
135-65097-030-000	Vending Machine Supplies	200	-	200
135-65105-030-000	Printing	4,800	-	4,800
135-65170-030-000	Copier Lease Installments	4,236	-	4,236
135-65195-030-000	Gasb34/Reserve for Replacement IT	16,329	-	16,329
135-65005-030-000	Capital Outlays	62,000	-	62,000
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 143,378	\$ -	\$ 143,378
	TOTAL ADMINISTRATION EXPENDITURES	\$ 1,277,988	\$ (14,000)	\$ 1,263,988
	NON DEPARTMENTAL			
135-55045-039-000	Legal	\$ 467,403	\$ -	\$ 467,403
135-55055-039-000	Auditing	22,491	-	22,491
135-55060-039-000	Appraisal	10,000	-	10,000
135-55065-039-000	Tax Admin Fees	3,800	-	3,800
135-60344-039-000	Intergov Trans Out (Fire CIP)	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
135-	Placeholder	-	-	-
	TOTAL NON DEPARTMENTAL	\$ 503,694	\$ -	\$ 503,694
	DEBT SERVICE EXPENSES			
533-70005-051-000	Paying Agent Fee	\$ 2,550	\$ -	\$ 2,550
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	1,052,587	-	1,052,587
534	Existing Long Term Debt Service	-	-	-
533	Placeholder	-	-	-
	TOTAL DEBT SERVICE EXPENSES	\$ 2,550	\$ 1,052,587	\$ 1,055,137
	TOTAL COST OF SERVICE	\$ 8,962,455	\$ 616,315	\$ 9,578,770
	REVENUE OFFSETS			
	DEBT SERVICE REVENUES			
533-40000-000-000	Property Taxes	\$ 466,019	\$ -	\$ 466,019
533-40002-000-000	Property Taxes/Delinquent	2,500	-	2,500
533-40015-000-000	Property Taxes/P & I	1,600	-	1,600
533-48005-000-000	Reserve Funds from PID Utility Fees	14,000	-	14,000
533-49010-000-000	Interest Income	375	-	375
533-49015-000-000	Lease/Rental Income	211,829	-	211,829
533-49110-000-000	Premium on Bonds Sold	-	-	-
533-49141-000	Interfund Transfer- PID Surcharge	65,255	-	65,255
534-49143-000	Interfund Transfer- WWV Sales	136,989	-	136,989
	Debt Reserve Fund	173,336	(123,336)	0

**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
533- 533-	Placeholder	0	0	0	Blank	\$ 898,567	\$ 898,567	\$ 898,567	\$ 898,567
	TOTAL DEBT SERVICE REVENUES	\$ 1,021,903	\$ (123,336)	\$ 898,567	Blank				
	GENERAL FUND REVENUES								
135-40000-000-000	Property Taxes	\$ 167,857	\$ -	\$ 167,857	None	\$ 167,857	\$ 167,857	\$ 167,857	\$ 167,857
135-40002-000-000	Property Taxes/Delinquent	900	-	900	None	-	-	-	-
135-40015-000-000	Property Taxes/P & I	133,997	-	133,997	None	900	900	900	900
135-40025-000-000	PID Surcharge	4,747,789	(4,747,789)	-	None	133,997	133,997	133,997	133,997
135-47000-000-000	Water	2,270,982	(2,270,982)	-	None	-	-	-	-
135-47005-000-000	Sewer	-	-	-	None	-	-	-	-
135-47020-000-000	Standby	-	-	-	None	-	-	-	-
135-47025-000-000	Penalties	80,000	-	80,000	None	80,000	80,000	80,000	80,000
135-47030-000-000	Service Charges	10,000	-	10,000	None	10,000	10,000	10,000	10,000
135-47035-000-000	Plumbing Inspections	2,000	-	2,000	None	2,000	2,000	2,000	2,000
135-47045-000-000	Sewer Inspections	5,000	-	5,000	None	5,000	5,000	5,000	5,000
135-47070-000-000	TCCC Effluent Charges	86,815	-	86,815	None	86,815	86,815	86,815	86,815
135-48005-000-000	Utility Fees	184,000	-	184,000	None	184,000	184,000	184,000	184,000
135-49005-000-000	Loan Proceeds	-	-	-	None	-	-	-	-
135-49010-000-000	Interest Income	5,000	-	5,000	None	5,000	5,000	5,000	5,000
135-49015-000-000	Fire Dept. Lease/Rental Income	-	-	-	None	-	-	-	-
135-49016-000-000	Cell Tower Revenue	10,164	-	10,164	None	10,164	10,164	10,164	10,164
135-49018-000-000	Building Rent Income	7,000	-	7,000	None	7,000	7,000	7,000	7,000
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	None	74,706	74,706	74,706	74,706
135-49075-000-000	Overseize Meter Reimbursement	42,000	-	42,000	None	42,000	42,000	42,000	42,000
135-49900-000-000	Miscellaneous Income	68,994	-	68,994	None	68,994	68,994	68,994	68,994
135-49901-000-000	Records Management	100	-	100	None	100	100	100	100
135-49905-000-000	Gas Well Revenue	-	-	-	None	-	-	-	-
135-49910-000-000	Interfund Transfer In- Sale of Assets	19,607	-	19,607	Blank	19,607	19,607	19,607	19,607
135-	Placeholder	0	0	0	Blank	0	0	0	0
135-	Placeholder	0	0	0	Blank	0	0	0	0
135-	Placeholder	0	0	0	Blank	0	0	0	0
135-	Placeholder	0	0	0	Blank	0	0	0	0
	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)	\$ 8,688,025	\$ 7,782,064		\$ 7,502,924	\$ 7,161,442	\$ 7,446,273	\$ 7,755,063

[illegible]

Trophy Club MUD No. 1 Water and Wastewater Cost of Service and Rate Design Model Revenue Requirement Functionalization									
Account	Account	FY 2015		FY 2017		FY 2018		FY 2019	
		Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
135-55105-020-000	Maintenance Backhoe/Std Loader	500	514	528	558	543	558		
135-55125-020-000	Dumpster Services	55,000	56,540	58,123	61,424	59,751	61,424		
135-55135-020-000	Lab Analysis	25,000	25,700	26,420	27,920	27,159	27,920		
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES									
		\$ -	\$ 156,100	\$ -	\$ 160,471	\$ -	\$ 169,583	\$ -	\$ 174,331
OPERATING EXPENDITURES									
135-60005-020-000	Telephone	-	-	-	-	-	-	-	-
135-60010-020-000	Communications/Pagers/Mobiles	4,662	4,793	4,927	5,065	5,065	5,065	-	5,206
135-60020-020-000	Electricity	139,292	139,221	168,543	185,398	185,398	203,937	-	203,937
135-60025-020-000	Water	-	-	-	-	-	-	-	-
135-60035-020-000	Publications/Books/Supplies	400	411	423	435	435	447	-	447
135-60060-020-000	Schools & Training	3,065	3,151	3,239	3,403	3,330	3,403	-	3,403
135-60080-020-000	Safety Program	550	565	581	598	598	614	-	614
135-60090-020-000	Travel & per diem	2,000	2,056	2,114	2,173	2,173	2,234	-	2,234
135-60100-020-000	Rent/Lease Equipment	7,500	7,710	7,926	8,148	8,148	8,376	-	8,376
135-60105-020-000	Advertising	-	-	-	-	-	-	-	-
135-60125-020-000	TCEQ Fees & Permits	6,405	6,584	6,768	6,958	6,958	7,153	-	7,153
135-60135-020-000	Supplemental Environmental Project (ESP)	-	-	-	-	-	-	-	-
135-60245-020-000	Miscellaneous Expenses	550	565	581	598	598	614	-	614
135-60285-020-000	Lawn Equipment & Maintenance	500	514	528	543	543	558	-	558
135-60600-020-000	Furniture/Equipment	-	-	-	-	-	-	-	-
135-60631-020-000	Interfund Transfer Out-Tax IRS	-	-	-	-	-	-	-	-
135-60332-020-000	Interfund Transfer Out-Ren IRS	-	-	-	-	-	-	-	-
135-60333-020-000	Interfund Transfer Out-Reserve	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES									
		\$ -	\$ 288,260	\$ -	\$ 302,906	\$ -	\$ 316,966	\$ -	\$ 335,899
CONSUMABLE SUPPLIES									
135-65005-020-000	Fuel & Lube	-	-	-	-	-	-	-	-
135-65010-020-000	Uniforms	2,778	2,856	2,936	3,018	3,018	3,102	-	3,102
135-65030-020-000	Chemicals	24,000	24,672	25,363	26,073	26,073	26,803	-	26,803
135-65035-020-000	Small Tools	1,500	1,542	1,585	1,630	1,630	1,675	-	1,675
135-65040-020-000	Safety Equipment	750	771	793	815	815	838	-	838
135-65045-020-000	Lab Supplies	13,000	13,364	13,738	14,123	14,123	14,518	-	14,518
135-65045-020-000	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-	Placeholder	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES									
		\$ 62,356	\$ 64,102	\$ 65,897	\$ 67,742	\$ 67,742	\$ 69,639	\$ -	\$ 69,639
CAPITAL EXPENDITURES									
135-69005-020-000	Capital Expenses	-	-	-	-	-	-	-	-
135-69008-020-000	Short Term Debt	-	-	-	-	-	-	-	-
135-69280-020-000	Capital Repairs	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
135-	Placeholder	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES									
		\$ -	\$ 142,000	\$ -	\$ 309,000	\$ -	\$ -	\$ -	\$ -
TOTAL WASTEWATER EXPENDITURES									
		\$ -	\$ 1,132,796	\$ -	\$ 1,334,113	\$ -	\$ 1,099,796	\$ -	\$ 1,140,485
COLLECTION									

Trophy Club MUD No. 1

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
PERSONNEL SERVICES												
Salaries & Wages	135-50005-021-000	100% Sewer	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Overtime	135-50010-021-000	100% Sewer										
Longevity	135-50016-021-000	100% Sewer										
Certification	135-50017-021-000	100% Sewer										
Retirement	135-50020-021-000	100% Sewer										
Medical Insurance	135-50026-021-000	100% Sewer										
Dental Insurance	135-50027-021-000	100% Sewer										
Vision Insurance	135-50028-021-000	100% Sewer										
Life Insurance & Other	135-50029-021-000	100% Sewer										
Social Security Taxes	135-50030-021-000	100% Sewer										
Medicare Taxes	135-50035-021-000	100% Sewer										
Unemployment Taxes	135-50040-021-000	100% Sewer										
Workman's Compensation	135-50045-021-000	100% Sewer										
Employee Relations	135-50070-021-000	100% Sewer										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
TOTAL PERSONNEL SERVICES												
PROFESSIONAL & CONTRACTUAL SVCS												
Engineering	135-55005-021-000	100% Sewer	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Independent Labor	135-55070-021-000	100% Sewer										
Maintenance & Repairs	135-55080-021-000	100% Sewer										
Vehicle Maintenance	135-55090-021-000	100% Sewer										
Building Maint. & Supplies	135-55100-021-000	100% Sewer										
Telephone	135-60005-021-000	100% Sewer										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
TOTAL PROFESSIONAL & CONTRACTUAL SVCS												
OPERATING EXPENDITURES												
Telephone	135-60005-021-000	100% Sewer	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Communications/Pagers/Mobiles	135-60010-021-000	100% Sewer										
Electricity	135-60020-021-000	100% Sewer										
Water	135-60025-021-000	100% Sewer										
Postage	135-60035-021-000	100% Sewer										
Dues & Memberships	135-60070-021-000	100% Sewer										
Schools & Training	135-60080-021-000	100% Sewer										
Safety Program	135-60090-021-000	100% Sewer										
Travel & per diem	135-60100-021-000	100% Sewer										
Rent/Lease Equipment	135-60105-021-000	100% Sewer										
Miscellaneous Expenses	135-60245-021-000	100% Sewer										
Property Maintenance	135-60280-021-000	100% Sewer										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
Placeholder	135-	None										
TOTAL OPERATING EXPENDITURES												

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

[illegible]

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-	135-		\$ 17,516	\$ 5,385	\$ 15,505	\$ 8,017	\$ 15,949	\$ 8,231	\$ 16,516	\$ 8,341	\$ 17,104	\$ 8,449
TOTAL BOARD OF DIRECTORS EXPENDITURES												
ADMINISTRATION												
PERSONNEL SERVICES												
135-50005-030-000	Salaries & Wages	Admin Composite	330,130	140,602	301,253	182,659	309,846	187,616	320,353	191,038	331,238	194,472
135-50010-030-000	Overtime	Admin Composite	701	299	640	388	658	399	681	406	704	413
135-50016-030-000	Longevity	Admin Composite	2,302	981	2,101	1,274	2,161	1,308	2,234	1,332	2,310	1,356
135-50020-030-000	Retirement	Admin Composite	29,584	12,600	26,986	16,369	27,766	16,813	28,708	17,120	29,683	17,427
135-50026-030-000	Medical Insurance	Admin Composite	43,481	18,519	39,678	24,058	40,810	24,711	42,194	25,622	43,627	25,614
135-50027-030-000	Dental Insurance	Admin Composite	3,152	1,342	2,876	1,244	2,998	1,291	3,058	1,324	3,162	1,357
135-50028-030-000	Vision Insurance	Admin Composite	783	333	714	433	735	445	759	453	785	461
135-50029-030-000	Life Insurance & Other	Admin Composite	3,059	1,294	2,773	1,681	2,852	1,727	2,949	1,758	3,049	1,790
135-50030-030-000	Social Security Taxes	Admin Composite	20,797	8,857	18,978	11,507	19,519	11,819	20,181	12,035	20,867	12,251
135-50035-030-000	Medicare Taxes	Admin Composite	5,132	2,185	4,683	2,839	4,816	2,916	4,980	2,969	5,149	3,023
135-50040-030-000	Unemployment Taxes	Admin Composite	1,016	433	927	562	954	578	986	588	1,020	599
135-50045-030-000	Workman's Compensation	Admin Composite	1,147	489	1,047	635	1,077	652	1,113	664	1,151	676
135-50060-030-000	Pre-emp Physicals/Testing	Admin Composite	351	149	320	194	329	199	340	203	352	207
135-50070-030-000	Employee Relations	Admin Composite	3,507	1,493	3,200	1,940	3,291	1,993	3,403	2,039	3,518	2,066
135-50075-030-000	Tuition Reimbursement	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES												
PROFESSIONAL & CONTRACTUAL SERVICES												
135-55030-030-000	Software & Support	Admin Composite	85,304	36,331	77,842	47,198	80,063	48,479	82,778	49,363	85,590	50,251
135-55070-030-000	Independent Labor	Admin Composite	22,828	9,722	20,831	12,630	21,425	12,973	22,152	13,210	22,904	13,447
135-55080-030-000	Maintenance & Repairs	Admin Composite	3,156	1,344	2,880	1,746	2,962	1,794	3,062	1,826	3,166	1,859
135-55100-030-000	Building Maint & Supplies	Admin Composite	4,559	1,941	4,160	2,522	4,278	2,591	4,424	2,638	4,574	2,685
135-55120-030-000	Cleaning Services	Admin Composite	43,446	18,504	39,646	24,039	40,777	24,691	42,160	25,141	43,592	25,593
135-55160-030-000	Professional Outside Services	Admin Composite	18,353	7,817	16,748	10,155	17,226	10,430	17,810	10,621	18,415	10,812
135-55161-030-000	Town Personnel Contract	Admin Composite	140	60	128	78	132	80	136	81	141	83
135-55165-030-000	Collection Fees	Admin Composite	5,751	2,449	5,248	3,182	5,397	3,268	5,580	3,328	5,770	3,388
135-55205-030-000	Utility Billing Contract	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
135-	Placemaker	None	-	-	-	-	-	-	-	-	-	-
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES												
OPERATING EXPENDITURES												
135-60005-030-000	Telephone	Admin Composite	9,170	3,990	8,550	5,184	8,794	5,325	9,092	5,422	9,401	5,519
135-60010-030-000	Communications/Pagers/Mobiles	Admin Composite	2,845	1,212	2,596	1,574	2,670	1,617	2,761	1,646	2,855	1,676
135-60020-030-000	Electricity	Admin Composite	8,116	3,584	8,217	4,983	9,044	5,476	10,005	5,967	11,070	6,499
135-60025-030-000	Water	Admin Composite	1,052	448	960	582	987	598	1,021	609	1,055	620
135-60030-030-000	Rent And/or Usage	Admin Composite	19,987	8,513	18,129	11,059	18,759	11,359	19,395	11,566	20,054	11,774
135-60035-030-000	Postage	Admin Composite	22,442	9,558	20,479	12,417	21,063	12,754	21,777	12,987	22,517	13,220
135-60040-030-000	Bank Service Charges & Fees	Admin Composite	4,348	1,852	3,968	2,406	4,081	2,471	4,219	2,516	4,363	2,561
135-60050-030-000	Bad Debt Expense	Admin Composite	34,190	14,551	31,199	18,917	32,089	19,430	33,177	19,785	34,304	20,140
135-60055-030-000	Insurance	Admin Composite	1,122	478	1,024	621	1,053	638	1,089	649	1,126	661
135-60060-030-000	Publications/Books/Scripts	Admin Composite	4,208	1,792	3,840	2,328	3,949	2,391	4,083	2,435	4,222	2,479
135-60070-030-000	Dues & Memberships	Admin Composite	3,141	1,338	2,866	1,738	2,948	1,785	3,048	1,818	3,152	1,850
135-60075-030-000	Meetings	Admin Composite	7,178	3,141	6,550	3,972	6,737	4,079	6,965	4,154	7,202	4,278
135-60080-030-000	Schools & Training	Admin Composite	3,787	1,613	3,456	2,095	3,554	2,152	3,675	2,191	3,800	2,231
135-60100-030-000	Travel & per diem	Admin Composite	140	60	128	78	132	80	136	81	141	83
135-60115-030-000	Physical/Testing	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-60125-030-000	Elections	Admin Composite	1,753	747	1,600	970	1,646	996	1,701	1,015	1,759	1,033
135-60130-030-000	Advertising	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-60135-030-000	Reg Assessment Fee (5%)	Admin Composite	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES												
TOTAL REVENUE REQUIREMENT												
			\$ 445,122	\$ 189,576	\$ 406,186	\$ 246,283	\$ 417,772	\$ 252,967	\$ 431,999	\$ 257,581	\$ 446,616	\$ 262,210
			\$ 189,218	\$ 80,587	\$ 172,666	\$ 104,693	\$ 177,591	\$ 107,534	\$ 183,614	\$ 109,495	\$ 189,853	\$ 111,463
			\$ 9,170	\$ 3,990	\$ 8,550	\$ 5,184	\$ 8,794	\$ 5,325	\$ 9,092	\$ 5,422	\$ 9,401	\$ 5,519
			\$ 2,845	\$ 1,212	\$ 2,596	\$ 1,574	\$ 2,670	\$ 1,617	\$ 2,761	\$ 1,646	\$ 2,855	\$ 1,676
			\$ 8,116	\$ 3,584	\$ 8,217	\$ 4,983	\$ 9,044	\$ 5,476	\$ 10,005	\$ 5,967	\$ 11,070	\$ 6,499
			\$ 1,052	\$ 448	\$ 960	\$ 582	\$ 987	\$ 598	\$ 1,021	\$ 609	\$ 1,055	\$ 620
			\$ 19,987	\$ 8,513	\$ 18,129	\$ 11,059	\$ 18,759	\$ 11,359	\$ 19,395	\$ 11,566	\$ 20,054	\$ 11,774
			\$ 22,442	\$ 9,558	\$ 20,479	\$ 12,417	\$ 21,063	\$ 12,754	\$ 21,777	\$ 12,987	\$ 22,517	\$ 13,220
			\$ 4,348	\$ 1,852	\$ 3,968	\$ 2,406	\$ 4,081	\$ 2,471	\$ 4,219	\$ 2,516	\$ 4,363	\$ 2,561
			\$ 34,190	\$ 14,551	\$ 31,199	\$ 18,917	\$ 32,089	\$ 19,430	\$ 33,177	\$ 19,785	\$ 34,304	\$ 20,140
			\$ 1,122	\$ 478	\$ 1,024	\$ 621	\$ 1,053	\$ 638	\$ 1,089	\$ 649	\$ 1,126	\$ 661
			\$ 4,208	\$ 1,792	\$ 3,840	\$ 2,328	\$ 3,949	\$ 2,391	\$ 4,083	\$ 2,435	\$ 4,222	\$ 2,479
			\$ 3,141	\$ 1,338	\$ 2,866	\$ 1,738	\$ 2,948	\$ 1,785	\$ 3,048	\$ 1,818	\$ 3,152	\$ 1,850
			\$ 7,178	\$ 3,141	\$ 6,550	\$ 3,972	\$ 6,737	\$ 4,079	\$ 6,965	\$ 4,154	\$ 7,202	\$ 4,278
			\$ 3,787	\$ 1,613	\$ 3,456	\$ 2,095	\$ 3,554	\$ 2,152	\$ 3,675	\$ 2,191	\$ 3,800	\$ 2,231
			\$ 140	\$ 60	\$ 128	\$ 78	\$ 132	\$ 80	\$ 136	\$ 81	\$ 141	\$ 83
			\$ 1,753	\$ 747	\$ 1,600	\$ 970	\$ 1,646	\$ 996	\$ 1,701	\$ 1,015	\$ 1,759	\$ 1,033

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Trophy Club MUD No. 1

FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
\$ 1,070	\$ 1,480	\$ 703	\$ 1,847	\$ 497	\$ 2,053	\$ 494	\$ 2,056	\$ 500	\$ 2,050
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
441,866	610,721	441,258	1,158,968	312,892	1,293,329	311,155	1,295,692	316,767	1,300,130
-	-	-	-	-	-	-	-	-	-
\$ 482,936	\$ 612,201	\$ 441,961	\$ 1,160,816	\$ 313,388	\$ 1,295,382	\$ 311,648	\$ 1,297,748	\$ 317,267	\$ 1,302,180
\$ 7,332,768	\$ 2,246,003	\$ 6,130,067	\$ 3,169,565	\$ 5,908,804	\$ 3,049,346	\$ 6,141,414	\$ 3,101,566	\$ 6,393,617	\$ 3,158,153
\$ 356,748	\$ 109,271	\$ 307,187	\$ 158,832	\$ 307,387	\$ 158,832	\$ 309,642	\$ 156,377	\$ 311,937	\$ 154,082
1,914	586	1,648	852	1,649	851	1,661	839	1,673	827
1,225	375	1,055	545	1,055	545	1,063	537	1,071	529
10,717	3,283	9,228	4,772	9,234	4,766	9,302	4,698	9,371	4,619
194	181	194	181	194	181	194	181	194	181
162,160	49,669	139,632	72,197	139,723	72,106	140,748	71,081	141,791	70,938
-	-	-	-	-	-	-	-	-	-
-	65,255	-	65,255	-	65,255	-	65,255	-	65,255
-	136,989	-	136,989	-	136,989	-	136,989	-	136,989
-	-	-	-	-	-	-	-	-	-
\$ 532,959	\$ 365,608	\$ 458,945	\$ 439,622	\$ 459,242	\$ 439,325	\$ 462,611	\$ 435,956	\$ 466,037	\$ 432,530
\$ 128,498	\$ 39,359	\$ 110,647	\$ 57,210	\$ 110,719	\$ 57,138	\$ 111,531	\$ 56,326	\$ 112,358	\$ 55,499
689	211	593	307	594	306	598	302	602	298
102,578	31,419	88,327	45,670	88,385	45,612	89,033	44,964	89,693	44,304
-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-
61,242	18,758	52,734	27,266	52,768	27,232	53,155	26,445	53,549	26,451
5,186	4,914	5,183	4,817	5,183	4,817	5,183	4,817	5,183	4,817
1,531	469	1,318	682	1,319	681	1,329	671	1,339	661
-	5,000	-	5,000	-	5,000	-	5,000	-	5,000
-	86,815	-	86,815	-	86,815	-	86,815	-	86,815
184,000	-	184,000	-	184,000	-	184,000	-	184,000	-
2,593	2,407	2,591	2,409	2,591	2,409	2,591	2,409	2,591	2,409
10,164	-	10,164	-	10,164	-	10,164	-	10,164	-
3,630	3,370	3,628	3,372	3,628	3,372	3,628	3,372	3,628	3,372
-	-	-	-	-	-	-	-	-	-
57,189	17,517	49,244	25,462	49,276	25,430	49,638	25,068	50,006	24,700
42,000	-	42,000	-	42,000	-	42,000	-	42,000	-
35,778	33,216	35,757	33,237	35,757	33,237	35,757	33,237	35,757	33,237
52	48	52	48	52	48	52	48	52	48
\$ 645,296	\$ 252,844	\$ 596,400	\$ 301,740	\$ 596,596	\$ 301,544	\$ 598,820	\$ 299,320	\$ 601,082	\$ 297,057
\$ 1,178,255	\$ 618,452	\$ 1,055,344	\$ 741,363	\$ 1,055,839	\$ 740,868	\$ 1,061,431	\$ 735,276	\$ 1,067,120	\$ 729,587
\$ 6,154,513	\$ 1,627,551	\$ 5,074,722	\$ 2,428,202	\$ 4,852,965	\$ 2,308,477	\$ 5,079,983	\$ 2,366,290	\$ 5,326,497	\$ 2,428,566

Acct#	Account	W/W/W Allocation Factor
DEBT SERVICE EXPENSES		
533-70005-051-000	Paying Agent Fee	Existing Debt Service
533-70005-051-000	Bond Interest Expense-Tax	Existing Debt Service
533-70035-051-000	Bond Principal Payment-Tax	Existing Debt Service
533-70040-051-000	Bond Interest Expense-Rev Bonds	Existing Debt Service
533-70045-051-000	Bond Principal Expense- Rev Bonds	Existing Debt Service
533-	Existing Long Term Debt Service	Existing Debt Service
534-	Existing Long Term Debt Service	Projected Debt Service
533-	Placeholder	Blank
TOTAL DEBT SERVICE EXPENSES		
TOTAL COST OF SERVICE		
REVENUE OFFSETS		
DEBT SERVICE REVENUES		
533-40000-000-000	Property Taxes	Total Composite
533-40002-000-000	Property Taxes/Delinquent	Total Composite
533-40015-000-000	Property Taxes/P & I	Total Composite
533-48005-000-000	Reserve Funds from PID Utility Fees	Total Composite
533-49010-000-000	Interest Income	Customers
533-49015-000-000	Lease/Rental Income	Total Composite
533-49016-000-000	Premium on Bonds Sold	100% Sewer
533-49110-000-000	Interfund Transfer-PID Surcharge	100% Sewer
533-49141-000	Interfund Transfer- WW Sales	100% Sewer
534-49143-000	Debt Reserve Fund	100% Sewer
528-49144-000	Placeholder	Blank
533-	Placeholder	Blank
533-		
TOTAL DEBT SERVICE REVENUES		
GENERAL FUND REVENUES		
135-40000-000-000	Property Taxes	Total Composite
135-40002-000-000	Property Taxes/Delinquent	Total Composite
135-40015-000-000	Property Taxes/P & I	Total Composite
135-40025-000-000	PID Surcharge	Total Composite
135-47000-000-000	Water	100% Water
135-47005-000-000	Sewer	100% Sewer
135-47020-000-000	Standby	Customers
135-47025-000-000	Penalties	Total Composite
135-47030-000-000	Service Charges	Customers
135-47035-000-000	Plumbing Inspections	Customers
135-47045-000-000	Sewer Inspections	Customers
135-47070-000-000	TCCC Effluent Charges	Customers
135-48005-000-000	Utility Fees	Total Composite
135-48005-000-000	Loan Proceeds	100% Sewer
135-49010-000-000	Interest Income	100% Water
135-49015-000-000	Fire Dept. Lease/Rental Income	Customers
135-49016-000-000	Cell Tower Revenue	Customers
135-49018-000-000	Building Rent Income	Customers
135-49030-000-000	Vending Revenue	100% Water
135-49035-000-000	Yearling Reserves	Customers
135-49036-000-000	GASB Reserves	Customers
135-49075-000-000	Overseas Meter Reimbursement	100% Water
135-49800-000-000	Miscellaneous Income	Total Composite
135-49801-000-000	Records Management	Customers
135-49901-000-000	Gas Well Revenue	Customers
135-49905-000-000		Customers
TOTAL GENERAL FUND REVENUES		
TOTAL REVENUE OFFSETS		
TOTAL REVENUE REQUIREMENT		

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
WATER					
PERSONNEL SERVICES					
Salaries & Wages	\$ 244,578	\$ 251,426	\$ 258,466	\$ 265,703	\$ 273,143
Overtime	19,500	20,046	20,607	21,184	21,777
Longevity	2,705	2,781	2,859	2,939	3,021
Certification	3,900	4,009	4,121	4,237	4,355
Retirement	23,987	24,659	25,349	26,059	26,788
Medical Insurance	51,487	52,929	54,411	55,934	57,500
Dental Insurance	4,188	4,305	4,426	4,550	4,677
Vision Insurance	990	1,018	1,046	1,076	1,106
Life Insurance & Other	3,074	3,160	3,249	3,340	3,433
Social Security Taxes	17,192	17,673	18,168	18,677	19,200
Medicare Taxes	4,021	4,134	4,249	4,368	4,491
Unemployment Taxes	1,242	1,277	1,313	1,349	1,387
Workman's Compensation	16,020	16,469	16,930	17,404	17,891
Pre-emp Physicals/Tasting	1,300	1,336	1,374	1,412	1,452
Employee Relations	300	308	317	326	335
Placeholder	-	-	-	-	-
Placeholder	-	-	-	-	-
Placeholder	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 394,484	\$ 405,530	\$ 416,884	\$ 428,557	\$ 440,557
PROFESSIONAL SERVICES					
Engineering	\$ 10,000	\$ 10,280	\$ 10,568	\$ 10,864	\$ 11,168
Independent Labor	81,113	83,384	85,719	88,119	90,586
Maintenance & Repairs	8,000	8,224	8,454	8,691	8,934
Vehicle Maintenance	-	-	-	-	-
Building Maint. & Supplies	3,500	3,598	3,699	3,802	3,909
Maintenance- Backhoe/Skid Loader	10,500	10,794	11,096	11,407	11,726
Lab Analysis	113,113	\$116,280	\$119,536	\$122,883	\$126,324
TOTAL PROFESSIONAL SERVICES	\$ 4,913	\$ 5,051	\$ 5,192	\$ 5,337	\$ 5,487
OPERATING EXPENDITURES					
Communications/Pagers/Mobiles	150,765	176,842	194,526	213,978	235,376
Electricity	-	-	-	-	-
Postage	-	-	-	-	-
Bad Debt Expense	500	514	528	543	558
Publications/Books/Subscripts	500	514	528	543	558
Dues & Memberships	4,138	4,254	4,373	4,495	4,621
School & Training	400	411	423	435	447
Safety Program	1,500	1,542	1,585	1,630	1,675
Travel & per diem	1,500	1,542	1,585	1,630	1,675
Rent/Lease Equipment	36,607	37,632	38,686	39,769	40,882
TCEQ Fees & Permits	2,928,308	3,024,045	3,167,851	3,319,319	3,478,886
Wholesale Water	200	206	211	217	223
Miscellaneous Expenses	3,500	3,598	3,699	3,802	3,909
Property Maintenance	250	257	264	272	279
Lawn Equipment & Maintenance	3,500	3,598	3,699	3,802	3,909
Furniture/Equipment <\$5000	-	-	-	-	-
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
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
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
BOARD OF DIRECTORS					
PERSONNEL SERVICES					
Salaries & Wages	\$ 7,655	\$ 6,776	\$ 6,971	\$ 7,218	\$ 7,475
Social Security Taxes	475	420	432	448	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	\$ 8,444	\$ 7,475	\$ 7,689	\$ 7,963	\$ 8,246
OPERATING EXPENDITURES					
Postage	-	-	-	-	-
Publications/Books/Subscripts	115	102	105	108	112
Dues & Memberships	383	339	349	361	374
Meetings	727	644	662	686	710
Schools & Training	3,062	2,711	2,788	2,887	2,990
Travel & per diem	3,253	2,880	2,962	3,068	3,177
Miscellaneous Expenses	1,531	1,355	1,394	1,444	1,495
TOTAL OPERATING EXPENDITURES	\$ 9,071	\$ 8,030	\$ 8,260	\$ 8,554	\$ 8,858
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	\$ 330,130	\$ 301,253	\$ 309,846	\$ 320,353	\$ 331,238
Overtime	701	640	658	681	704
Longevity	2,302	2,101	2,161	2,234	2,310
Retirement	29,584	26,996	27,766	28,708	29,683
Medical Insurance	43,481	39,678	40,810	42,194	43,627
Dental Insurance	3,152	2,876	2,958	3,058	3,162
Vision Insurance	783	714	735	759	785
Life Insurance & Other	3,039	2,773	2,852	2,949	3,049
Social Security Taxes	20,797	18,978	19,519	20,181	20,867
Medicare Taxes	5,132	4,683	4,816	4,980	5,149
Unemployment Taxes	1,016	927	954	986	1,020
Workman's Compensation	1,147	1,047	1,077	1,113	1,151
Pre-emp Physicals/Testing	351	320	329	340	352
Employee Relations	3,507	3,200	3,291	3,403	3,518
Tuition Reimbursement	-	-	-	-	-
TOTAL PERSONNEL SERVICES	\$ 445,122	\$ 406,186	\$ 417,772	\$ 431,939	\$ 446,616
PROFESSIONAL & CONTRACTUAL SERVICES					
Software & Support	\$ 85,304	\$ 77,842	\$ 80,063	\$ 82,778	\$ 85,590
Independent Labor	22,828	20,831	21,425	22,152	22,904
Maintenance & Repairs	3,156	2,880	2,962	3,062	3,166
Building Maint & Supplies	4,559	4,160	4,278	4,424	4,574
Cleaning Services	5,681	5,184	5,332	5,512	5,700
Professional Outside Services	43,446	39,646	40,777	42,160	43,592
Town Personnel Contract	18,353	16,748	17,226	17,810	18,415
Collection Fees	140	128	132	136	141
Utility Billing Contract	5,751	5,248	5,397	5,580	5,770
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 189,218	\$ 172,666	\$ 177,591	\$ 183,614	\$ 189,853

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
Account					
OPERATING EXPENDITURES					
135-60005-030-000 Telephone	\$ 9,370	\$ 8,550	\$ 8,794	\$ 9,092	\$ 9,401
135-60010-030-000 Communications/Pagers/Mobiles	2,845	2,596	2,670	2,761	2,855
135-60020-030-000 Electricity	8,416	8,217	9,044	10,005	11,070
135-60025-030-000 Water	1,052	960	987	1,021	1,055
135-60030-030-000 Rent And/or Usage	-	-	-	-	-
135-60035-030-000 Postage	19,987	18,239	18,759	19,395	20,054
135-60040-030-000 Bank Service Charges & Fees	22,442	20,479	21,063	21,777	22,517
135-60050-030-000 Bad Debt Expense	4,348	3,968	4,081	4,219	4,363
135-60055-030-000 Insurance	34,190	31,199	32,089	33,177	34,304
135-60060-030-000 Publications/Books/Subscripts	1,122	1,024	1,053	1,089	1,126
135-60070-030-000 Dues & Memberships	4,208	3,840	3,949	4,083	4,222
135-60075-030-000 Meetings	3,141	2,866	2,948	3,048	3,152
135-60080-030-000 Schools & Training	7,178	6,550	6,737	6,965	7,202
135-60100-030-000 Travel & per diem	3,787	3,456	3,554	3,675	3,800
135-60110-030-000 Physicals/Testing	140	128	132	136	141
135-60115-030-000 Elections	-	-	-	-	-
135-60125-030-000 Advertising	1,753	1,600	1,646	1,701	1,759
135-60130-030-000 Reg Assessment Fee (5%)	-	-	-	-	-
135-60235-030-000 Security	947	864	889	919	950
135-60245-030-000 Miscellaneous Expenses & DM Discretionary	12,273	11,199	11,519	11,909	12,314
135-60270-030-000 4th of July Celebration	7,013	6,400	6,582	6,805	7,037
135-60360-030-000 Furniture/Equipment < \$5000	7,346	6,704	6,895	7,129	7,371
TOTAL OPERATING EXPENDITURES	\$ 151,559	\$ 138,839	\$ 143,391	\$ 148,909	\$ 154,683
CONSUMABLE SUPPLIES					
135-65010-030-000 Uniforms	\$ 1,301	\$ 1,187	\$ 1,221	\$ 1,262	\$ 1,305
135-65055-030-000 Hardware IT	24,704	22,543	23,186	23,973	24,787
135-65085-030-000 Office Supplies	6,312	5,760	5,924	6,125	6,333
135-65090-030-000 Printer Supplies & Maintenance	3,319	3,028	3,115	3,220	3,330
135-65095-030-000 Maintenance Supplies	3,507	3,200	3,291	3,403	3,518
135-65097-030-000 Vending Machine Supplies	140	128	132	136	141
135-65105-030-000 Printing	3,366	3,072	3,159	3,267	3,378
135-65170-030-000 Copier Lease Installments	2,971	2,711	2,788	2,883	2,981
135-65195-030-000 Gas534/Reserve for Replacement IT	11,452	10,450	10,748	11,113	11,490
135-69005-030-000 Capital Outlays	43,481	38,597	38,617	38,839	39,065
TOTAL CONSUMABLE SUPPLIES	\$ 100,553	\$ 90,677	\$ 92,182	\$ 94,220	\$ 96,328
TOTAL ADMINISTRATION EXPENDITURES	\$ 886,451	\$ 808,368	\$ 830,936	\$ 858,682	\$ 887,490
NON DEPARTMENTAL					
135-55045-039-000 Legal	\$ 357,808	\$ 316,726	\$ 325,806	\$ 337,386	\$ 349,403
135-55055-039-000 Auditing	17,217	15,241	15,677	16,235	16,813
135-55060-039-000 Appraisal	7,655	6,776	6,971	7,218	7,475
135-55065-039-000 Tax Admin Fees	2,909	2,575	2,649	2,743	2,841
135-55065-039-000 Intergov Trans Out (Fire CIP)	-	-	-	-	-
TOTAL NON DEPARTMENTAL	\$ 385,589	\$ 341,318	\$ 351,103	\$ 363,582	\$ 376,532

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
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- Placeholder	-	-	-	-	-
533- TOTAL DEBT SERVICE EXPENSES	\$ 442,936	\$ 441,961	\$ 313,388	\$ 311,648	\$ 317,267
TOTAL COST OF SERVICE	\$ 7,332,768	\$ 6,130,067	\$ 5,908,804	\$ 6,141,414	\$ 6,393,617
REVENUE OFFSETS					
DEBT SERVICE REVENUES					
533-40000-000-000 Property Taxes	\$ 356,748	\$ 307,187	\$ 307,387	\$ 309,642	\$ 311,937
533-40002-000-000 Property Taxes/Delinquent	1,914	1,648	1,649	1,661	1,673
533-40015-000-000 Property Taxes/P & I	1,225	1,055	1,055	1,063	1,071
533-48005-000-000 Reserve Funds from PID Utility Fees	10,717	9,228	9,234	9,302	9,371
533-49010-000-000 Interest Income	194	194	194	194	194
533-49015-000-000 Lease/Rental Income	162,160	139,632	139,723	140,748	141,791
533-49110-000-000 Premium on Bonds Sold	-	-	-	-	-
533- Placeholder	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	\$ 532,959	\$ 458,945	\$ 459,242	\$ 462,611	\$ 466,037
GENERAL FUND REVENUES					
135-40000-000-000 Property Taxes	\$ 128,498	\$ 110,647	\$ 110,719	\$ 111,531	\$ 112,358
135-40002-000-000 Property Taxes/Delinquent	-	-	-	-	-
135-40015-000-000 Property Taxes/P & I	689	593	594	598	602
135-40025-000-000 PID Surcharge	102,578	88,327	88,385	89,033	89,693
135-47000-000-000 Water	-	-	-	-	-
135-47005-000-000 Sewer	-	-	-	-	-
135-47020-000-000 Standby	-	-	-	-	-
135-47025-000-000 Penalties	61,242	52,734	52,768	53,155	53,549
135-47030-000-000 Service Charges	5,186	5,183	5,183	5,183	5,183
135-47035-000-000 Plumbing Inspections	1,531	1,318	1,319	1,329	1,339
135-47045-000-000 Sewer Inspections	-	-	-	-	-
135-47070-000-000 TCCC Effluent Charges	-	-	-	-	-
135-48005-000-000 Utility Fees	184,000	184,000	184,000	184,000	184,000
135-49005-000-000 Loan Proceeds	-	-	-	-	-
135-49010-000-000 Interest Income	2,593	2,591	2,591	2,591	2,591
135-49015-000-000 Fire Dept. Lease/Rental Income	-	-	-	-	-
135-49016-000-000 Cell Tower Revenue	10,164	10,164	10,164	10,164	10,164
135-49018-000-000 Building Rent Income	3,630	3,628	3,628	3,628	3,628
135-49030-000-000 Vending Revenue	-	-	-	-	-
135-49035-000-000 Prior Year Reserves	-	-	-	-	-
135-49036-000-000 GASB Reserves	57,189	49,244	49,276	49,638	50,006
135-49075-000-000 Oversize Meter Reimbursement	42,000	42,000	42,000	42,000	42,000
135-49090-000-000 Miscellaneous Income	35,778	35,757	35,757	35,757	35,757
135-49901-000-000 Records Management	52	52	52	52	52
135-49905-000-000 Gas Well Revenue	-	-	-	-	-
135-49141-000-000 Interfund Transfer In- Sale of Assets	10,167	10,162	10,162	10,162	10,162

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
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES	\$ 645,296	\$ 596,400	\$ 596,596	\$ 598,820	\$ 601,082
	TOTAL REVENUE OFFSETS	\$ 1,178,255	\$ 1,055,344	\$ 1,055,839	\$ 1,061,431	\$ 1,067,120
	TOTAL REVENUE REQUIREMENT	\$ 6,154,513	\$ 5,074,722	\$ 4,852,965	\$ 5,079,983	\$ 5,326,497

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

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	

FY 2015					FY 2016				
Base	Extra	Customer	Total		Base	Extra	Customer	Total	
\$ 102,105	\$ 142,473	\$ -	\$ 244,578	\$ -	\$ 104,964	\$ 146,462	\$ -	\$ 251,426	
8,141	11,359	-	19,500	-	8,369	11,677	-	20,046	
1,129	1,576	-	2,705	-	1,161	1,620	-	2,781	
1,628	2,272	-	3,900	-	1,674	2,335	-	4,009	
10,014	13,973	-	23,987	-	10,294	14,364	-	24,659	
21,494	29,993	-	51,487	-	22,096	30,832	-	52,929	
1,748	2,440	-	4,188	-	1,797	2,508	-	4,305	
413	577	-	990	-	425	593	-	1,018	
1,283	1,791	-	3,074	-	1,319	1,841	-	3,160	
7,177	10,015	-	17,192	-	7,378	10,295	-	17,673	
1,679	2,342	-	4,021	-	1,726	2,408	-	4,134	
519	723	-	1,242	-	533	744	-	1,277	
6,688	9,332	-	16,020	-	6,875	9,593	-	16,469	
543	757	-	1,300	-	558	778	-	1,336	
125	175	-	300	-	129	180	-	308	
\$ 164,687	\$ 229,797	\$ -	\$ 394,484	\$ -	\$ 169,298	\$ 236,232	\$ -	\$ 405,530	
\$ 4,175	\$ 5,825	\$ -	\$ 10,000	\$ -	\$ 4,292	\$ 5,988	\$ -	\$ 10,280	
33,863	47,250	-	81,113	-	34,811	48,573	-	83,384	
3,340	4,660	-	8,000	-	3,433	4,791	-	8,224	
-	-	-	-	-	-	-	-	-	
1,461	2,039	-	3,500	-	1,502	2,096	-	3,598	
4,383	6,117	-	10,500	-	4,506	6,288	-	10,794	
\$ 47,222	\$ 65,891	\$ -	\$ 113,113	\$ -	\$ 48,544	\$ 67,736	\$ -	\$ 116,280	
\$ 2,051	\$ 2,862	\$ -	\$ 4,913	\$ -	\$ 2,108	\$ 2,942	\$ -	\$ 5,051	
160,765	-	-	160,765	-	176,842	-	-	176,842	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
209	291	-	500	-	215	299	-	514	
209	291	-	500	-	215	299	-	514	
1,778	2,410	-	4,138	-	1,776	2,478	-	4,254	
167	233	-	400	-	172	240	-	411	
626	874	-	1,500	-	644	898	-	1,542	
626	874	-	1,500	-	644	898	-	1,542	
15,282	21,324	-	36,607	-	15,710	21,922	-	37,632	
1,222,491	1,705,817	-	2,928,308	-	1,262,459	1,761,586	-	3,024,045	
83	117	-	200	-	86	120	-	206	
1,461	2,039	-	3,500	-	1,502	2,096	-	3,598	
104	146	-	250	-	107	150	-	257	
1,461	2,039	-	3,500	-	1,502	2,096	-	3,598	
\$ 1,407,264	\$ 1,739,317	\$ -	\$ 3,146,581	\$ -	\$ 1,463,980	\$ 1,796,024	\$ -	\$ 3,260,004	

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
135-65005-010-000	Fuel & Lube	Base/Extra	\$ 8,004	\$ 11,169	\$ -	\$ 19,173	\$ -	\$ 11,482	\$ -	\$ 19,710
135-65010-010-000	Uniforms	Base/Extra	1,511	2,109	-	3,620	-	2,168	-	3,721
135-65030-010-000	Chemicals	100% Base	10,000	-	-	10,000	-	-	-	10,280
135-65035-010-000	Small Tools	Base/Extra	501	699	-	1,200	-	719	-	1,234
135-65040-010-000	Safety Equipment	Base/Extra	417	583	-	1,000	-	429	-	1,028
135-65050-010-000	Meter Expense	100% Customer	-	-	165,000	165,000	-	-	169,620	169,620
135-65055-010-000	Hardware	Base/Extra	-	-	-	-	-	-	-	-
135-65085-010-000	Office Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65100-010-000	Copies	Base/Extra	-	-	-	-	-	-	-	-
135-65105-010-000	Printing	Base/Extra	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ 20,434	\$ 14,559	\$ 165,000	\$ 199,993	\$ 21,006	\$ 14,967	\$ 169,620	\$ 205,593
CAPITAL EXPENDITURES										
135-69005-010-000	Capital Expenses	Base/Extra	-	-	-	-	-	-	-	-
135-69008-010-000	Short Term Debt	Base/Extra	\$ 634,391	\$ 885,206	\$ -	\$ 1,519,597	\$ 128,999	\$ 180,001	\$ -	\$ 309,000
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-	-	-	-	-
135-69195-010-000	GasB34/Reserve for Replacement	Base/Extra	-	-	-	-	-	-	-	-
135-69280-010-000	Capital Repairs	Base/Extra	31,311	43,689	-	75,000	31,311	43,689	-	75,000
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	-	-	-	-	-	-	-	-
135-69284-010-000	Capital Repairs - Ground Storage	Base/Extra	63,250	88,257	-	151,507	63,250	88,257	-	151,507
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-	-	-	-	-
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	\$ 1,926,388	\$ 2,426,906	\$ 169,620	\$ 4,522,914
BOARD OF DIRECTORS										
PERSONNEL SERVICES										
135-50005-026-000	Salaries & Wages	COS Composite	3,424	3,803	428	7,655	3,088	3,251	437	6,776
135-50030-026-000	Social Security Taxes	COS Composite	212	236	27	475	191	202	27	420
135-50035-026-000	Medicare Taxes	COS Composite	50	55	6	111	45	47	6	98
135-50040-026-000	Unemployment Taxes	COS Composite	79	87	10	176	71	75	10	156
135-50045-026-000	Workman's Compensation	COS Composite	12	14	2	28	11	12	2	24
135-50050-026-000	Placeholder	Bank	-	-	-	-	-	-	-	-
135-50055-026-000	Placeholder	Bank	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES			\$ 3,777	\$ 4,195	\$ 472	\$ 8,444	\$ 3,407	\$ 3,586	\$ 482	\$ 7,475
OPERATING EXPENDITURES										
135-60035-026-000	Postage	COS Composite	-	-	-	-	-	-	-	-
135-60066-026-000	Publications/Books/Subscriptions	COS Composite	51	57	6	115	46	49	7	102
135-60070-026-000	Dues & Memberships	COS Composite	171	190	21	383	154	163	22	339
135-60075-026-000	Meetings	COS Composite	325	361	41	727	293	309	41	644
135-60080-026-000	Schools & Training	COS Composite	1,370	1,521	171	3,062	1,235	1,300	175	2,711
135-60100-026-000	Travel & per diem	COS Composite	1,455	1,616	182	3,253	1,313	1,382	186	2,880
135-60245-026-000	Miscellaneous Expenses	COS Composite	685	761	86	1,531	618	650	87	1,355
TOTAL OPERATING EXPENDITURES			\$ 4,057	\$ 4,507	\$ 507	\$ 9,071	\$ 3,660	\$ 3,853	\$ 517	\$ 8,030
CONSUMABLE SUPPLIES										
135-65085-026-000	Office Supplies	COS Composite	-	-	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Account	Base / Extra / Customer Factor
CAPITAL EXPENDITURES	
TOTAL CAPITAL EXPENDITURES	
TOTAL BOARD OF DIRECTORS EXPENDITURES	
ADMINISTRATION	
PERSONNEL SERVICES	
135-50005-030-000 Salaries & Wages	Personnel Composite
135-50010-030-000 Overtime	Personnel Composite
135-50016-030-000 Longevity	Personnel Composite
135-50020-030-000 Retirement	Personnel Composite
135-50026-030-000 Medical Insurance	Personnel Composite
135-50027-030-000 Dental Insurance	Personnel Composite
135-50028-030-000 Vision Insurance	Personnel Composite
135-50029-030-000 Life Insurance & Other	Personnel Composite
135-50030-030-000 Social Security Taxes	Personnel Composite
135-50035-030-000 Medicare Taxes	Personnel Composite
135-50040-030-000 Unemployment Taxes	Personnel Composite
135-50045-030-000 Workman's Compensation	Personnel Composite
135-50060-030-000 Pre-emp Physicals/Testing	Personnel Composite
135-50070-030-000 Employee Relations	Personnel Composite
135-50075-030-000 Tuition Reimbursement	Personnel Composite
TOTAL PERSONNEL SERVICES	
PROFESSIONAL & CONTRACTUAL SERVICES	
135-55030-030-000 Software & Support	Professional Services
135-55070-030-000 Independent Labor	Professional Services
135-55080-030-000 Maintenance & Repairs	Professional Services
135-55100-030-000 Building Maint & Supplies	Professional Services
135-55120-030-000 Cleaning Services	Professional Services
135-55150-030-000 Professional Outside Services	Professional Services
135-55161-030-000 Town Personnel Contract	Professional Services
135-55165-030-000 Collection Fees	Professional Services
135-55205-030-000 Utility Billing Contract	Professional Services
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	

		FY 2015				FY 2016			
Account	Base / Extra / Customer Factor	Base	Extra	Customer	Total	Base	Extra	Customer	Total
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 7,834	\$ 8,702	\$ 979	\$ 17,516	\$ 7,067	\$ 7,439	\$ 999	\$ 15,505
		\$ 109,647	\$ 152,298	\$ 68,186	\$ 330,130	\$ 100,072	\$ 138,960	\$ 62,221	\$ 301,253
	Personnel Composite	233	324	145	701	213	295	132	640
	Personnel Composite	765	1,062	476	2,302	698	969	434	2,101
	Personnel Composite	9,826	13,648	6,110	29,584	8,968	12,453	5,576	26,996
	Personnel Composite	14,442	20,059	8,981	43,481	13,180	18,302	8,195	39,678
	Personnel Composite	1,047	1,454	651	3,152	955	1,327	594	2,876
	Personnel Composite	260	361	162	783	237	329	148	714
	Personnel Composite	1,009	1,402	628	3,039	921	1,279	573	2,773
	Personnel Composite	6,907	9,594	4,295	20,797	6,304	8,754	3,920	18,978
	Personnel Composite	1,704	2,367	1,060	5,132	1,556	2,160	967	4,683
	Personnel Composite	338	469	210	1,016	308	428	216	927
	Personnel Composite	381	529	237	1,147	348	483	216	1,047
	Personnel Composite	116	162	72	351	106	148	66	320
	Personnel Composite	1,165	1,618	724	3,507	1,063	1,476	661	3,200
		\$ 147,839	\$ 205,346	\$ 91,936	\$ 445,122	\$ 134,929	\$ 187,363	\$ 83,894	\$ 406,186
		\$ 28,264	\$ 39,438	\$ 17,602	\$ 85,304	\$ 25,791	\$ 35,988	\$ 16,063	\$ 77,842
	Professional Services	7,563	10,554	4,710	22,828	6,902	9,631	4,298	20,831
	Professional Services	1,046	1,459	651	3,156	954	1,331	594	2,880
	Professional Services	1,510	2,108	941	4,559	1,378	1,923	858	4,160
	Professional Services	1,882	2,626	1,172	5,681	1,718	2,397	1,070	5,184
	Professional Services	14,395	20,086	8,965	43,446	13,136	18,329	8,181	39,646
	Professional Services	6,081	8,485	3,787	18,353	5,549	7,743	3,456	16,748
	Professional Services	46	65	29	140	42	59	26	128
	Professional Services	1,905	2,659	1,187	5,751	1,739	2,426	1,083	5,248
		\$ 62,693	\$ 87,480	\$ 39,045	\$ 189,218	\$ 57,209	\$ 79,828	\$ 35,630	\$ 172,666

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				Total
		Base	Extra	Customer	Total	Base	Extra	Customer	Total	
135-60005-030-000	OPERATING EXPENDITURES									
135-60010-030-000	Telephone	3,326	4,110	1,934	9,370	3,048	3,738	1,765	8,550	
135-60020-030-000	Communications/Pagers/Mobiles	1,010	1,248	587	2,845	926	1,135	536	2,596	
135-60025-030-000	Electricity	2,988	3,691	1,737	8,416	2,929	3,592	1,696	8,217	
135-60030-030-000	Water	373	461	217	1,052	342	420	198	960	
135-60035-030-000	Rent And/or Usage									
135-60040-030-000	Postage	7,095	8,767	4,125	19,987	6,502	7,973	3,764	18,239	
135-60045-030-000	Bank Service Charges & Fees	7,967	9,844	4,631	22,442	7,300	8,953	4,226	20,479	
135-60050-030-000	Bad Debt Expense	1,544	1,907	897	4,348	1,414	1,735	819	3,968	
135-60055-030-000	Insurance	12,137	14,997	7,056	34,190	11,121	13,639	6,439	31,199	
135-60060-030-000	Publications/Books/Subscripts	398	492	232	1,122	365	448	211	1,024	
135-60070-030-000	Dues & Memberships	1,494	1,846	868	4,208	1,369	1,679	792	3,840	
135-60075-030-000	Meetings	1,115	1,378	648	3,141	1,022	1,253	592	2,866	
135-60080-030-000	Schools & Training	2,548	3,148	1,481	7,178	2,335	2,863	1,352	6,550	
135-60100-030-000	Travel & per diem	1,344	1,661	782	3,787	1,232	1,511	713	3,456	
135-60110-030-000	Physicals/Testing	50	62	29	140	46	56	26	128	
135-60115-030-000	Elections									
135-60125-030-000	Advertising	622	769	362	1,753	570	699	330	1,600	
135-60130-030-000	Reg Assessment Fee (5%)									
135-60235-030-000	Security	336	415	195	947	308	378	178	864	
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	4,357	5,383	2,533	12,273	3,992	4,896	2,311	11,199	
135-60270-030-000	4th of July Celebration	2,490	3,076	1,447	7,013	2,281	2,798	1,321	6,400	
135-60360-030-000	Furniture/Equipment < \$5000	2,608	3,222	1,516	7,346	2,390	2,931	1,383	6,704	
	TOTAL OPERATING EXPENDITURES	\$ 53,802	\$ 66,478	\$ 31,278	\$ 151,559	\$ 49,491	\$ 60,695	\$ 28,653	\$ 138,839	
	CONSUMABLE SUPPLIES									
135-65010-030-000	Uniforms	306	218	778	1,301	279	199	710	1,187	
135-65055-030-000	Hardware IT	5,803	4,135	14,767	24,704	5,295	3,773	13,475	22,543	
135-65085-030-000	Office Supplies	1,483	1,056	3,773	6,312	1,353	964	3,443	5,760	
135-65090-030-000	Printer Supplies & Maintenance	780	555	1,984	3,319	711	507	1,810	3,028	
135-65095-030-000	Maintenance Supplies	824	587	2,096	3,507	752	536	1,913	3,200	
135-65097-030-000	Vending Machine Supplies	33	23	84	140	30	21	77	128	
135-65105-030-000	Printing	791	563	2,012	3,366	722	514	1,836	3,072	
135-69170-030-000	Copier Lease Installments	698	497	1,776	2,971	637	454	1,620	2,711	
135-69195-030-000	Gas34/Reserve for Replacement IT	2,690	1,917	6,845	11,452	2,455	1,749	6,246	10,450	
135-69005-030-000	Capital Outlays	10,214	7,277	25,991	43,481	9,066	6,460	23,071	38,597	
	TOTAL CONSUMABLE SUPPLIES	\$ 23,619	\$ 16,829	\$ 60,105	\$ 100,553	\$ 21,300	\$ 15,176	\$ 54,201	\$ 90,677	
	TOTAL ADMINISTRATION EXPENDITURES	\$ 287,955	\$ 376,133	\$ 222,363	\$ 886,451	\$ 262,929	\$ 343,061	\$ 202,377	\$ 808,368	
	NON DEPARTMENTAL									
135-55045-039-000	Legal	160,038	177,769	20,001	357,808	144,355	151,963	20,408	316,726	
135-55055-039-000	Auditing	7,701	8,554	962	17,217	6,946	7,312	982	15,241	
135-55060-039-000	Appraisal	3,424	3,803	428	7,655	3,088	3,251	437	6,776	
135-55065-039-000	Tax Admin Fees	1,301	1,445	163	2,909	1,174	1,235	166	2,575	
135-60344-039-000	Intergov Trans Out (Fire CIP)									
	TOTAL NON DEPARTMENTAL	\$ 172,464	\$ 191,571	\$ 21,554	\$ 385,589	\$ 155,563	\$ 163,762	\$ 21,993	\$ 341,318	

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

Base / Extra / Customer Factor
100% Base
100% Base
100% Base
100% Base
100% Base
100% Base
Bank
100% Base
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100% Customer
100% Base
Revenue Requirement
Revenue Requirement
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Base / Extra / Customer Factor
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Bank
Revenue Requirement
100% Customer

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

Acct#	Account
135-49900-000-000	Miscellaneous Income
135-49901-000-000	Records Management
135-49905-000-000	Gas Well Revenue
135-49141-000-000	Interfund Transfer In- Sale of Assets
135-	Placeholder
135-	Placeholder
135-	Placeholder
135-	Placeholder
135-	Placeholder
	TOTAL GENERAL FUND REVENUES
	TOTAL REVENUE OFFSETS
	TOTAL REVENUE REQUIREMENT

Base / Extra / Customer Factor
Revenue Requirement
Revenue Requirement
Revenue Requirement
100% Customer
Bank
Bank
Bank
Bank

FY 2015				FY 2016			
Base	Extra	Customer	Total	Base	Extra	Customer	Total
14,400	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
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
\$ 377,214	\$ 197,138	\$ 70,945	\$ 645,296	\$ 341,196	\$ 182,359	\$ 72,845	\$ 596,400
\$ 802,564	\$ 285,602	\$ 90,089	\$ 1,178,255	\$ 708,656	\$ 256,235	\$ 90,453	\$ 1,055,344
\$ 2,477,183	\$ 3,357,521	\$ 319,808	\$ 6,154,513	\$ 2,085,252	\$ 2,684,934	\$ 304,536	\$ 5,074,722

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	1,712	2,468	-	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	Life 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	35,785	49,934	-	85,719	36,787	51,332	-	88,119
135-55080-010-000	Maintenance & Repairs	Base/Extra	3,529	4,925	-	8,454	3,628	5,063	-	8,691
135-55090-010-000	Vehicle Maintenance	Base/Extra	-	-	-	-	-	-	-	-
135-55100-010-000	Building Maint. & Supplies	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
135-55105-010-000	Maintenance- Backhoe/Skid Loader	Base/Extra	4,632	6,464	-	11,096	4,762	6,645	-	11,407
135-55135-010-000	Lab Analysis	Base/Extra	-	-	-	-	-	-	-	-
	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	221	308	-	528	227	316	-	543
135-60066-010-000	Publications/Books/Subscripts	Base/Extra	221	308	-	528	227	316	-	543
135-60070-010-000	Dues & Memberships	Base/Extra	1,826	2,547	-	4,373	1,877	2,619	-	4,495
135-60080-010-000	School & Training	Base/Extra	176	246	-	423	181	253	-	435
135-60090-010-000	Safety Program	Base/Extra	662	923	-	1,585	680	949	-	1,630
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	16,150	22,535	-	38,686	16,602	23,166	-	39,769
135-60135-010-000	TCEQ Fees & Permits	Base/Extra	1,372,494	1,845,357	-	3,167,851	1,385,728	1,933,591	-	3,319,319
135-60150-010-000	Wholesale Water	Base/Extra	88	123	-	211	91	127	-	217
135-60245-010-000	Miscellaneous Expenses	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
135-60280-010-000	Property Maintenance	Base/Extra	110	154	-	264	113	158	-	272
135-60285-010-000	Furniture/Equipment <\$5000	Base/Extra	1,544	2,155	-	3,699	1,587	2,215	-	3,802
135-60360-010-000	TOTAL OPERATING EXPENDITURES		\$ 1,542,391	\$ 1,880,759	\$ -	\$ 3,423,150	\$ 1,625,787	\$ 1,969,984	\$ -	\$ 3,595,772

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

Account	Base / Extra / Customer Factor	FY 2017			FY 2018		
		Base	Extra	Customer	Base	Extra	Customer
CONSUMABLE SUPPLIES							
135-65005-010-000 Fuel & Lube	Base/Extra	\$			\$		
135-65010-010-000 Uniforms	Base/Extra	8,459	11,803		8,696	12,133	
135-65030-010-000 Chemicals	Base/Extra	1,597	2,228		1,642	2,291	
135-65035-010-000 Small Tools	100% Base	10,568			10,864		
135-65040-010-000 Safety Equipment	Base/Extra	529	739		544	759	
135-65050-010-000 Meter Expense	Base/Extra	441	616		454	633	
135-65055-010-000 Hardware	100% Customer			174,369			179,252
135-65085-010-000 Office Supplies	Base/Extra						
135-65095-010-000 Maintenance Supplies	Base/Extra						
135-65100-010-000 Copies	Base/Extra						
135-65105-010-000 Printing	Base/Extra						
TOTAL CONSUMABLE SUPPLIES		\$ 21,594	\$ 15,386	\$ 174,369	\$ 22,199	\$ 15,817	\$ 179,252
CAPITAL EXPENDITURES							
135-69005-010-000 Capital Expenses	Base/Extra						
135-69008-010-000 Short Term Debt	Base/Extra						
135-69035-010-000 Vehicles	Base/Extra						
135-69195-010-000 Gas/34/Reserve for Replacement	Base/Extra	31,311	43,689		31,311	43,689	
135-69280-010-000 Capital Repairs	Base/Extra						
135-69281-010-000 Capital Repair-Tank Inspection Contract	Base/Extra	63,250	88,257		63,250	88,257	
135-69281-010-000 Capital Repairs - Ground Storage	Base/Extra						
135-69295-010-000 Unexpected Maintenance	Base/Extra						
135-69305-010-000 Capital Leases	Base/Extra						
TOTAL CAPITAL EXPENDITURES		\$ 94,561	\$ 131,946	\$ -	\$ 94,561	\$ 131,946	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-026-000 Dues & Memberships	COS Composite	295	322	46	305	334	47
135-60075-026-000 Meetings	COS Composite	1,241	1,355	192	1,285	1,405	197
135-60080-026-000 Schools & Training	COS Composite	1,318	1,440	204	1,365	1,493	209
135-60100-026-000 Travel & per diem	COS Composite	620	678	96	643	703	99
135-60245-026-000 Miscellaneous Expenses	COS Composite						
TOTAL OPERATING EXPENDITURES		\$ 3,676	\$ 4,015	\$ 569	\$ 3,807	\$ 4,163	\$ 584
CONSUMABLE SUPPLIES							
135-65085-026-000 Office Supplies	COS Composite						
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-026-000 Dues & Memberships	COS Composite	295	322	46	305	334	47
135-60075-026-000 Meetings	COS Composite	1,241	1,355	192	1,285	1,405	197
135-60080-026-000 Schools & Training	COS Composite	1,318	1,440	204	1,365	1,493	209
135-60100-026-000 Travel & per diem	COS Composite	620	678	96	643	703	99
135-60245-026-000 Miscellaneous Expenses	COS Composite						
TOTAL OPERATING EXPENDITURES		\$ 3,676	\$ 4,015	\$ 569	\$ 3,807	\$ 4,163	\$ 584
CONSUMABLE SUPPLIES							
135-65085-026-000 Office Supplies	COS Composite						
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-026-000 Dues & Memberships	COS Composite	295	322	46	305	334	47
135-60075-026-000 Meetings	COS Composite	1,241	1,355	192	1,285	1,405	197
135-60080-026-000 Schools & Training	COS Composite	1,318	1,440	204	1,365	1,493	209
135-60100-026-000 Travel & per diem	COS Composite	620	678	96	643	703	99
135-60245-026-000 Miscellaneous Expenses	COS Composite						
TOTAL OPERATING EXPENDITURES		\$ 3,676	\$ 4,015	\$ 569	\$ 3,807	\$ 4,163	\$ 584
CONSUMABLE SUPPLIES							
135-65085-026-000 Office Supplies	COS Composite						
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-026-000 Dues & Memberships	COS Composite	295	322	46	305	334	47
135-60075-026-000 Meetings	COS Composite	1,241	1,355	192	1,285	1,405	197
135-60080-026-000 Schools & Training	COS Composite	1,318	1,440	204	1,365	1,493	209
135-60100-026-000 Travel & per diem	COS Composite	620	678	96	643	703	99
135-60245-026-000 Miscellaneous Expenses	COS Composite						
TOTAL OPERATING EXPENDITURES		\$ 3,676	\$ 4,015	\$ 569	\$ 3,807	\$ 4,163	\$ 584
CONSUMABLE SUPPLIES							
135-65085-026-000 Office Supplies	COS Composite						
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-026-000 Dues & Memberships	COS Composite	295	322	46	305	334	47
135-60075-026-000 Meetings	COS Composite	1,241	1,355	192	1,285	1,405	197
135-60080-026-000 Schools & Training	COS Composite	1,318	1,440	204	1,365	1,493	209
135-60100-026-000 Travel & per diem	COS Composite	620	678	96	643	703	99
135-60245-026-000 Miscellaneous Expenses	COS Composite						
TOTAL OPERATING EXPENDITURES		\$ 3,676	\$ 4,015	\$ 569	\$ 3,807	\$ 4,163	\$ 584
CONSUMABLE SUPPLIES							
135-65085-026-000 Office Supplies	COS Composite						
TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER EXPENDITURES		\$ 1,882,487	\$ 2,340,571	\$ 174,369	\$ 1,972,759	\$ 2,438,976	\$ 179,252
BOARD OF DIRECTORS							
PERSONNEL SERVICES							
135-50005-026-000 Salaries & Wages	COS Composite	3,102	3,388	480	3,213	3,513	493
135-50030-026-000 Social Security Taxes	COS Composite	192	210	30	199	218	31
135-50035-026-000 Medicare Taxes	COS Composite	45	49	7	47	51	7
135-50040-026-000 Unemployment Taxes	COS Composite	71	78	11	74	81	11
135-50045-026-000 Workman's Compensation	COS Composite	11	12	2	12	13	2
135- Placeholder	Blank						
135- Placeholder	Blank						
135- Placeholder	Blank						
TOTAL PERSONNEL SERVICES		\$ 3,422	\$ 3,737	\$ 530	\$ 3,544	\$ 3,875	\$ 544
OPERATING EXPENDITURES							
135-60035-026-000 Postage	COS Composite	47	51	7	48	53	7
135-60066-026-000 Publications/Books/Subscripts	COS Composite	155	169	24	161	176	25
135-60070-0							

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			Total	Customer	Total
			Base	Extra	Customer	Base	Extra	Customer			
CAPITAL EXPENDITURES											
TOTAL CAPITAL EXPENDITURES											
TOTAL BOARD OF DIRECTORS EXPENDITURES											
ADMINISTRATION											
PERSONNEL SERVICES											
135-50005-030-000	Salaries & Wages	Personnel Composite	\$ 102,885	\$ 142,961	\$ 64,000	\$ 309,846	\$	\$	\$	\$ 66,170	\$ 320,353
135-50010-030-000	Overtime	Personnel Composite	219	304	136	658				141	681
135-50016-030-000	Longevity	Personnel Composite	718	997	446	2,161				461	2,234
135-50020-030-000	Retirement	Personnel Composite	9,220	12,811	5,735	27,766				5,930	28,708
135-50026-030-000	Medical Insurance	Personnel Composite	13,551	18,829	8,429	40,810				8,715	42,194
135-50027-030-000	Dental Insurance	Personnel Composite	982	1,365	611	2,958				632	3,058
135-50028-030-000	Life Insurance	Personnel Composite	244	339	152	735				157	759
135-50029-030-000	Vision Insurance	Personnel Composite	947	1,316	589	2,852				1,361	2,943
135-50030-030-000	Life Insurance & Other	Personnel Composite	6,481	9,006	4,032	19,519				4,168	20,181
135-50035-030-000	Social Security Taxes	Personnel Composite	1,599	2,222	995	4,816				1,029	4,980
135-50036-030-000	Medicare Taxes	Personnel Composite	317	440	197	954				204	986
135-50040-030-000	Unemployment Taxes	Personnel Composite	358	497	222	1,077				230	1,113
135-50045-030-000	Workman's Compensation	Personnel Composite	109	152	68	329				70	340
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	1,093	1,518	680	3,291				703	3,403
135-50070-030-000	Employee Relations	Personnel Composite									
135-50075-030-000	Tuition Reimbursement	Personnel Composite									
TOTAL PERSONNEL SERVICES			\$ 138,723	\$ 192,757	\$ 86,292	\$ 417,772	\$ 143,428	\$ 199,292	\$ 89,218	\$	\$ 431,939
PROFESSIONAL & CONTRACTUAL SERVICES											
135-55030-030-000	Software & Support	Professional Services	\$ 26,527	\$ 37,015	\$ 16,521	\$ 80,063	\$ 27,427	\$ 38,270	\$ 17,081	\$	\$ 82,778
135-55070-030-000	Independent Labor	Professional Services	7,099	9,905	4,421	21,425				4,571	22,152
135-55080-030-000	Maintenance & Repairs	Professional Services	981	1,369	611	2,962				632	3,062
135-55100-030-000	Building Maint & Supplies	Professional Services	1,418	1,978	883	4,278				913	4,424
135-55120-030-000	Cleaning Services	Professional Services	1,767	2,465	1,100	5,332				1,137	5,512
135-55160-030-000	Professional Outside Services	Professional Services	13,511	18,852	8,414	40,777				8,700	42,160
135-55161-030-000	Town Personnel Contract	Professional Services	5,707	7,964	3,554	17,226				3,675	17,810
135-55165-030-000	Collection Fees	Professional Services	44	61	27	132				63	136
135-55205-030-000	Utility Billing Contract	Professional Services	1,788	2,495	1,114	5,397				1,152	5,580
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES			\$ 58,841	\$ 82,105	\$ 36,646	\$ 177,591	\$ 60,836	\$ 84,889	\$ 37,889	\$	\$ 183,614

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

Acct#	Account	FY 2017				FY 2018			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
135-60005-030-000	Telephone								
135-60010-030-000	Communications/Pagers/Mobiles								
135-60020-030-000	Electricity								
135-60025-030-000	Water								
135-60030-030-000	Rent And/or Usage								
135-60035-030-000	Postage								
135-60040-030-000	Bank Service Charges & Fees								
135-60050-030-000	Bad Debt Expense								
135-60055-030-000	Insurance								
135-60060-030-000	Publications/Books/Subscripts								
135-60070-030-000	Dues & Memberships								
135-60075-030-000	Meetings								
135-60080-030-000	Schools & Training								
135-60100-030-000	Travel & per diem								
135-60110-030-000	Physicals/Testing								
135-60115-030-000	Electrons								
135-60125-030-000	Reg Assessment Fee (5%)								
135-60130-030-000	Security								
135-60235-030-000	Miscellaneous Expenses & DM Discretionary								
135-60245-030-000	4th of July Celebration								
135-60270-030-000	Furniture/Equipment < \$5000								
135-60360-030-000									
TOTAL OPERATING EXPENDITURES		\$ 51,282	\$ 62,517	\$ 29,593	\$ 143,391	\$ 53,439	\$ 64,738	\$ 30,731	\$ 148,909
CONSUMABLE SUPPLIES									
135-65010-030-000	Uniforms								
135-65055-030-000	Hardware IT								
135-65085-030-000	Office Supplies								
135-65090-030-000	Printer Supplies & Maintenance								
135-65095-030-000	Maintenance Supplies								
135-65097-030-000	Vending Machine Supplies								
135-65105-030-000	Printing								
135-69170-030-000	Copier Lease Installments								
135-69195-030-000	Gas34/Reserve for Replacement IT								
135-69005-030-000	Capital Outlays								
TOTAL CONSUMABLE SUPPLIES		\$ 21,653	\$ 13,428	\$ 55,101	\$ 91,182	\$ 22,132	\$ 15,769	\$ 56,319	\$ 94,220
TOTAL ADMINISTRATION EXPENDITURES		\$ 270,499	\$ 352,806	\$ 207,631	\$ 830,936	\$ 279,836	\$ 364,689	\$ 214,157	\$ 858,682
NON DEPARTMENTAL									
135-55045-039-000	Legal								
135-55055-039-000	Auditing								
135-55060-039-000	Appraisal								
135-55065-039-000	Tax Admin Fees								
135-60344-039-000	Intergov Trans Out (Fire CIP)								
TOTAL NON DEPARTMENTAL		\$ 156,259	\$ 170,641	\$ 24,202	\$ 351,103	\$ 161,823	\$ 176,932	\$ 24,827	\$ 363,582
Operating Expenditures		\$ 3,145	\$ 3,834	\$ 1,815	\$ 8,794	\$ 3,263	\$ 3,953	\$ 1,876	\$ 9,092
Operating Expenditures		955	1,164	551	2,670	991	1,200	570	2,761
Operating Expenditures		3,234	3,943	1,866	9,044	3,591	4,350	2,065	10,005
Operating Expenditures		353	430	204	987	366	444	211	1,021
Operating Expenditures		6,709	8,179	3,871	18,759	6,961	8,432	4,003	19,395
Operating Expenditures		7,533	9,183	4,347	21,063	7,815	9,468	4,494	21,777
Operating Expenditures		1,460	1,779	842	4,081	1,514	1,834	871	4,219
Operating Expenditures		11,476	13,990	6,622	32,089	11,906	14,424	6,847	33,177
Operating Expenditures		377	459	217	1,053	391	473	225	1,089
Operating Expenditures		1,412	1,722	815	3,949	1,465	1,775	843	4,083
Operating Expenditures		1,054	1,285	608	2,948	1,094	1,325	629	3,048
Operating Expenditures		2,409	2,937	1,390	6,737	2,500	3,028	1,437	6,965
Operating Expenditures		1,271	1,550	734	3,554	1,319	1,598	758	3,675
Operating Expenditures		47	57	27	132	49	59	28	136
Operating Expenditures		589	717	340	1,646	611	740	351	1,701
Operating Expenditures		318	387	183	889	330	399	190	919
Operating Expenditures		4,120	5,022	2,377	11,519	4,274	5,178	2,458	11,909
Operating Expenditures		2,354	2,870	1,358	6,582	2,442	2,959	1,404	6,805
Operating Expenditures		2,466	3,006	1,423	6,895	2,558	3,099	1,471	7,129
Operating Expenditures		\$ 287	\$ 204	\$ 730	\$ 1,221	\$ 297	\$ 211	\$ 755	\$ 1,262
Operating Expenditures		5,446	3,881	13,860	23,186	5,631	4,012	14,330	23,973
Operating Expenditures		1,392	991	3,541	5,924	1,439	1,025	3,661	6,125
Operating Expenditures		732	521	1,862	3,115	756	539	1,925	3,220
Operating Expenditures		773	551	1,967	3,291	799	569	2,034	3,403
Operating Expenditures		31	22	79	132	32	23	81	136
Operating Expenditures		742	529	1,889	3,159	767	547	1,953	3,267
Operating Expenditures		655	467	1,667	2,788	677	482	1,723	2,883
Operating Expenditures		2,525	1,799	6,425	10,748	2,610	1,860	6,642	11,113
Operating Expenditures		9,071	6,463	23,083	38,617	9,123	6,500	23,216	38,839
Operating Expenditures		\$ 21,653	\$ 13,428	\$ 55,101	\$ 91,182	\$ 22,132	\$ 15,769	\$ 56,319	\$ 94,220
Operating Expenditures		\$ 145,001	\$ 158,347	\$ 22,458	\$ 325,806	\$ 150,164	\$ 164,184	\$ 23,038	\$ 337,386
Operating Expenditures		6,977	7,619	1,081	15,677	7,226	7,900	1,109	16,235
Operating Expenditures		3,102	3,388	480	6,971	3,213	3,513	493	7,218
Operating Expenditures		1,179	1,287	183	2,649	1,221	1,335	187	2,743
Operating Expenditures		\$ 156,259	\$ 170,641	\$ 24,202	\$ 351,103	\$ 161,823	\$ 176,932	\$ 24,827	\$ 363,582

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

Account#	Account	FY 2017				FY 2018			
		Base	Extra	Customer	Total	Base	Extra	Customer	Total
533-70005-051-000	DEBT SERVICE EXPENSES								
533-70025-051-000	Paying Agent Fee	497	-	-	\$	494	\$	-	\$
533-70035-051-000	Bond Interest Expense-Tax	-	-	-	-	-	-	-	-
533-70045-051-000	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	312,892	-	-	312,892	311,155	-	-	311,155
534-	Existing Long Term Debt Service	-	-	-	-	-	-	-	-
533-	Placeholder	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES	\$ 313,388	\$ -	\$ -	\$ 313,388	\$ 311,648	\$ -	\$ -	\$ 311,648
	TOTAL COST OF SERVICE	\$ 2,629,732	\$ 2,871,769	\$ 407,302	\$ 5,908,804	\$ 2,733,417	\$ 2,988,634	\$ 419,364	\$ 6,141,415
533-40000-000-000	REVENUE OFFSETS								
533-40002-000-000	DEBT SERVICE REVENUES								
533-40002-000-000	Property Taxes	307,387	-	-	\$	309,642	\$	-	\$
533-40015-000-000	Property Taxes/Delinquent	1,649	-	-	1,649	1,661	-	-	1,661
533-40015-000-000	Property Taxes/P & I	1,055	-	-	1,055	1,063	-	-	1,063
533-48005-000-000	Reserve Funds from PID Utility Fees	-	-	9,234	9,234	-	-	9,302	9,302
533-49010-000-000	Interest Income	194	-	-	194	194	-	-	194
533-49015-000-000	Lease/Rental Income	55,491	75,177	9,055	139,723	56,127	75,571	9,050	140,748
533-49110-000-000	Premium on Bonds Sold	-	-	-	-	-	-	-	-
533-49141-000	Interfund Transfer-PID Surcharge	-	-	-	-	-	-	-	-
534-49143-000	Interfund Transfer- WW Sales	-	-	-	-	-	-	-	-
528-49141-000	Debt Reserve Fund	-	-	-	-	-	-	-	-
533-	Placeholder	-	-	-	-	-	-	-	-
533-	Placeholder	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES	\$ 365,776	\$ 75,177	\$ 18,290	\$ 459,242	\$ 368,688	\$ 75,571	\$ 18,352	\$ 462,611
135-40000-000-000	GENERAL FUND REVENUES								
135-40002-000-000	Property Taxes	110,719	-	-	\$	111,531	\$	-	\$
135-40015-000-000	Property Taxes/Delinquent	-	-	-	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	594	-	-	594	598	-	-	598
135-40025-000-000	PID Surcharge	88,385	-	-	88,385	89,033	-	-	89,033
135-47000-000-000	Water	-	-	-	-	-	-	-	-
135-47005-000-000	Sewer	-	-	-	-	-	-	-	-
135-47020-000-000	Standby	-	-	-	-	-	-	-	-
135-47025-000-000	Penalties	20,957	28,392	3,420	52,768	21,197	28,540	3,418	53,155
135-47030-000-000	Service Charges	2,058	2,788	336	5,183	2,067	2,783	333	5,183
135-47035-000-000	Plumbing Inspections	-	710	85	1,319	-	714	85	1,329
135-47045-000-000	Sewer Inspections	-	-	-	-	-	-	-	-
135-47070-000-000	TCCC Effluent Charges	-	-	-	-	-	-	-	-
135-48005-000-000	Utility Fees	73,075	99,000	11,925	184,000	73,375	98,794	11,831	184,000
135-49005-000-000	Loan Proceeds	-	-	-	-	-	-	-	-
135-49010-000-000	Interest Income	1,029	1,394	168	2,591	1,033	1,391	167	2,591
135-49015-000-000	Fire Dept. Lease/Rental Income	-	-	-	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	4,037	5,469	659	10,164	4,053	5,457	654	10,164
135-49018-000-000	Building Rent Income	1,441	1,952	235	3,628	1,447	1,948	233	3,628
135-49030-000-000	Vending Revenue	-	-	-	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	-	-	-	-	-	-	-	-
135-49036-000-000	GASB Reserves	19,570	26,513	3,193	49,276	19,794	26,652	3,192	49,638
135-49075-000-000	Oversize Meter Reimbursement	-	-	42,000	42,000	-	-	42,000	42,000

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			Total
			Base	Extra	Customer	Base	Extra	Customer	
135-49900-000-000	Miscellaneous Income	Revenue Requirement	14,201	19,239	2,317	35,757	19,199	2,299	35,757
135-49901-000-000	Records Management	Revenue Requirement	21	28	3	52	28	3	52
135-49905-000-000	Gas Well Revenue	Revenue Requirement	-	-	-	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	Revenue Requirement	-	-	10,162	10,162	-	10,162	10,162
135-	Placeholder	100% Customer	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES		\$ 336,609	\$ 185,484	\$ 74,503	\$ 596,596	\$ 185,505	\$ 74,376	\$ 598,820
	TOTAL REVENUE OFFSETS		\$ 702,385	\$ 260,661	\$ 92,793	\$ 1,055,839	\$ 261,076	\$ 92,729	\$ 1,061,431
	TOTAL REVENUE REQUIREMENT		\$ 1,927,347	\$ 2,611,108	\$ 314,509	\$ 4,852,965	\$ 2,727,558	\$ 326,635	\$ 5,079,983

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

Account	Base / Extra / Customer Factor	FY 2019			Total
		Base	Extra	Customer	
WATER					
PERSONNEL SERVICES					
135-50005-010-000 Salaries & Wages	Base/Extra	\$ 114,030	\$ 159,113	\$ -	\$ 273,143
135-50010-010-000 Overtime	Base/Extra	9,092	12,686	-	21,777
135-50016-010-000 Longevity	Base/Extra	1,261	1,760	-	3,021
135-50017-010-000 Certification	Base/Extra	1,818	2,537	-	4,355
135-50020-010-000 Retirement	Base/Extra	11,183	15,605	-	26,788
135-50026-010-000 Medical Insurance	Base/Extra	24,005	33,495	-	57,500
135-50027-010-000 Dental Insurance	Base/Extra	1,953	2,725	-	4,677
135-50028-010-000 Vision Insurance	Base/Extra	462	644	-	1,106
135-50029-010-000 Life Insurance & Other	Base/Extra	1,433	2,000	-	3,433
135-50030-010-000 Social Security Taxes	Base/Extra	8,015	11,184	-	19,200
135-50035-010-000 Medicare Taxes	Base/Extra	1,875	2,616	-	4,491
135-50040-010-000 Unemployment Taxes	Base/Extra	579	808	-	1,387
135-50045-010-000 Workman's Compensation	Base/Extra	7,469	10,422	-	17,891
135-50060-010-000 Pre-emp Physicals/Testing	Base/Extra	606	846	-	1,452
135-50070-010-000 Employee Relations	Base/Extra	140	195	-	335
TOTAL PERSONNEL SERVICES		\$ 183,921	\$ 256,636	\$ -	\$ 440,557
PROFESSIONAL SERVICES					
135-55005-010-000 Engineering	Base/Extra	\$ 4,662	\$ 6,506	\$ -	\$ 11,168
135-55070-010-000 Independent Labor	Base/Extra	-	-	-	-
135-55080-010-000 Maintenance & Repairs	Base/Extra	37,817	52,769	-	90,586
135-55090-010-000 Vehicle Maintenance	Base/Extra	3,730	5,204	-	8,934
135-55100-010-000 Building Maint. & Supplies	Base/Extra	-	-	-	-
135-55105-010-000 Maintenance- Backhoe/Skid Loader	Base/Extra	1,632	2,277	-	3,909
135-55135-010-000 Lab Analysis	Base/Extra	4,895	6,831	-	11,726
TOTAL PROFESSIONAL SERVICES		\$ 52,737	\$ 73,587	\$ -	\$ 126,324
OPERATING EXPENDITURES					
135-60010-010-000 Communications/Pagers/Mobiles	Base/Extra	\$ 2,291	\$ 3,196	\$ -	\$ 5,487
135-60020-010-000 Electricity	100% Base	235,376	-	-	235,376
135-60035-010-000 Postage	Base/Extra	-	-	-	-
135-60066-010-000 Bad Debt Expense	Base/Extra	233	325	-	558
135-60070-010-000 Publications/Books/Subscripts	Base/Extra	233	325	-	558
135-60080-010-000 Dues & Memberships	Base/Extra	1,929	2,692	-	4,621
135-60090-010-000 School & Training	Base/Extra	186	260	-	447
135-60100-010-000 Safety Program	Base/Extra	699	976	-	1,675
135-60105-010-000 Travel & per diem	Base/Extra	699	976	-	1,675
135-60135-010-000 Rent/Lease Equipment	Base/Extra	17,067	23,815	-	40,882
135-60150-010-000 TCEQ Fees & Permits	Base/Extra	1,452,343	2,026,543	-	3,478,886
135-60150-010-000 Wholesale Water	Base/Extra	93	130	-	223
135-60245-010-000 Miscellaneous Expenses	Base/Extra	1,632	2,277	-	3,909
135-60280-010-000 Property Maintenance	Base/Extra	117	163	-	279
135-60285-010-000 Lawn Equipment & Maintenance	Base/Extra	1,632	2,277	-	3,909
135-60360-010-000 Furniture/Equipment <\$5000	Base/Extra	1,632	2,277	-	3,909
TOTAL OPERATING EXPENDITURES		\$ 1,714,531	\$ 2,063,955	\$ -	\$ 3,778,486

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	Base	Extra	Customer	Total
CONSUMABLE SUPPLIES						
135-65005-010-000	Fuel & Lube	Base/Extra	\$ 8,939	\$ 12,473	\$ -	\$ 21,412
135-65010-010-000	Uniforms	Base/Extra	1,688	2,355	-	4,043
135-65030-010-000	Chemicals	100% Base	11,168	-	-	11,168
135-65035-010-000	Small Tools	Base/Extra	559	781	-	1,340
135-65040-010-000	Safety Equipment	Base/Extra	466	651	-	1,117
135-65050-010-000	Meter Expense	100% Customer	-	-	184,271	184,271
135-65055-010-000	Hardware	Base/Extra	-	-	-	-
135-65085-010-000	Office Supplies	Base/Extra	-	-	-	-
135-65095-010-000	Maintenance Supplies	Base/Extra	-	-	-	-
135-65100-010-000	Copies	Base/Extra	-	-	-	-
135-65105-010-000	Printing	Base/Extra	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		\$ 22,820	\$ 16,259	\$ 184,271	\$ 223,351
CAPITAL EXPENDITURES						
135-69005-010-000	Capital Expenses	Base/Extra	-	-	-	-
135-69008-010-000	Short Term Debt	Base/Extra	-	-	-	-
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	Base/Extra	31,311	43,689	-	75,000
135-69280-010-000	Capital Repairs	Base/Extra	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	63,250	88,257	-	151,507
135-69281-010-000	Capital Repairs - Ground Storage	Base/Extra	-	-	-	-
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		\$ 94,561	\$ 131,946	\$ -	\$ 226,507
	TOTAL WATER EXPENDITURES		\$ 2,068,569	\$ 2,542,384	\$ 184,271	\$ 4,795,224
BOARD OF DIRECTORS						
PERSONNEL SERVICES						
135-50005-026-000	Salaries & Wages	COS Composite	3,333	3,637	505	7,475
135-50030-026-000	Social Security Taxes	COS Composite	207	226	31	463
135-50035-026-000	Medicare Taxes	COS Composite	48	53	7	108
135-50040-026-000	Unemployment Taxes	COS Composite	77	84	12	172
135-50045-026-000	Workman's Compensation	COS Composite	12	13	2	27
135-	Placeholder	Blank	-	-	-	-
135-	Placeholder	Blank	-	-	-	-
135-	Placeholder	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES		\$ 3,677	\$ 4,012	\$ 557	\$ 8,246
OPERATING EXPENDITURES						
135-60035-026-000	Postage	COS Composite	-	-	-	-
135-60066-026-000	Publications/Books/Subscripts	COS Composite	50	55	8	112
135-60070-026-000	Dues & Memberships	COS Composite	167	182	25	374
135-60075-026-000	Meetings	COS Composite	317	346	48	710
135-60080-026-000	Schools & Training	COS Composite	1,333	1,455	202	2,990
135-60100-026-000	Travel & per diem	COS Composite	1,417	1,546	215	3,177
135-60245-026-000	Miscellaneous Expenses	COS Composite	667	727	101	1,495
	TOTAL OPERATING EXPENDITURES		\$ 3,950	\$ 4,310	\$ 598	\$ 8,858
CONSUMABLE SUPPLIES						
135-65085-026-000	Office Supplies	COS Composite	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -

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

Acct#	Account	FY 2019				Total
		Base	Extra	Customer		
	CAPITAL EXPENDITURES					
	TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES	\$ 7,627	\$ 8,322	\$ 1,155	\$ 17,104	\$ 17,104
	ADMINISTRATION					
	PERSONNEL SERVICES					
135-50005-030-000	Salaries & Wages	\$ 109,994	\$ 152,826	\$ 68,418	\$ 331,238	\$ 331,238
135-50010-030-000	Overtime	234	325	145	704	704
135-50016-030-000	Longevity	767	1,066	477	2,310	2,310
135-50020-030-000	Retirement	9,857	13,695	6,131	29,683	29,683
135-50026-030-000	Medical Insurance	14,487	20,129	9,011	43,627	43,627
135-50027-030-000	Dental Insurance	1,050	1,459	653	3,162	3,162
135-50028-030-000	Vision Insurance	261	362	162	785	785
135-50029-030-000	Life Insurance & Other	1,012	1,407	630	3,049	3,049
135-50030-030-000	Social Security Taxes	6,929	9,627	4,310	20,867	20,867
135-50035-030-000	Medicare Taxes	1,710	2,376	1,063	5,149	5,149
135-50040-030-000	Unemployment Taxes	339	470	211	1,020	1,020
135-50045-030-000	Workman's Compensation	382	531	238	1,151	1,151
135-50060-030-000	Pre-emp Physicals/Testing	117	162	73	352	352
135-50070-030-000	Employee Relations	1,168	1,623	727	3,518	3,518
135-50075-030-000	Tuition Reimbursement	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ 148,308	\$ 206,059	\$ 92,250	\$ 446,616	\$ 446,616
	PROFESSIONAL & CONTRACTUAL SERVICES					
135-55030-030-000	Software & Support	\$ 28,359	\$ 39,570	\$ 17,662	\$ 85,590	\$ 85,590
135-55070-030-000	Independent Labor	7,589	10,589	4,726	22,904	22,904
135-55080-030-000	Maintenance & Repairs	1,049	1,464	653	3,166	3,166
135-55100-030-000	Building Maint & Supplies	1,515	2,115	944	4,574	4,574
135-55120-030-000	Cleaning Services	1,888	2,635	1,176	5,700	5,700
135-55160-030-000	Professional Outside Services	14,443	20,154	8,995	43,592	43,592
135-55161-030-000	Town Personnel Contract	6,101	8,514	3,800	18,415	18,415
135-55165-030-000	Collection Fees	47	65	29	141	141
135-55205-030-000	Utility Billing Contract	1,912	2,668	1,191	5,770	5,770
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 62,904	\$ 87,773	\$ 39,176	\$ 189,853	\$ 189,853

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 2018		
			Base	Extra	Customer Total
135-60005-030-000	OPERATING EXPENDITURES				
135-60010-030-000	Telephone	Operating Expenditures	\$ 3,386	\$ 4,075	\$ 1,940
135-60020-030-000	Communications/Pagers/Mobiles	Operating Expenditures	1,028	1,237	589
135-60025-030-000	Electricity	Operating Expenditures	3,987	4,798	2,285
135-60030-030-000	Water	Operating Expenditures	380	458	218
135-60035-030-000	Rent And/or Usage	Operating Expenditures	-	-	-
135-60040-030-000	Postage	Operating Expenditures	7,223	8,693	4,139
135-60050-030-000	Bank Service Charges & Fees	Operating Expenditures	8,110	9,761	4,647
135-60055-030-000	Bad Debt Expense	Operating Expenditures	1,571	1,891	900
135-60060-030-000	Insurance	Operating Expenditures	12,355	14,870	7,080
135-60070-030-000	Publications/Books/Subscriptions	Operating Expenditures	405	488	232
135-60075-030-000	Dues & Memberships	Operating Expenditures	1,521	1,830	871
135-60080-030-000	Meetings	Operating Expenditures	1,135	1,366	650
135-60085-030-000	Schools & Training	Operating Expenditures	2,594	3,122	1,486
135-60090-030-000	Travel & per diem	Operating Expenditures	1,369	1,647	784
135-60100-030-000	Physicals/Testing	Operating Expenditures	51	61	29
135-60110-030-000	Elections	Operating Expenditures	-	-	-
135-60115-030-000	Advertising	Operating Expenditures	634	763	363
135-60125-030-000	Reg Assessment Fee (5%)	Operating Expenditures	-	-	-
135-60130-030-000	Security	Operating Expenditures	342	412	196
135-60235-030-000	Miscellaneous Expenses & DM Discretionary	Operating Expenditures	4,435	5,338	2,541
135-60245-030-000	4th of July Celebration	Operating Expenditures	2,534	3,050	1,452
135-60270-030-000	Furniture/Equipment < \$5000	Operating Expenditures	2,655	3,195	1,521
135-60360-030-000	TOTAL OPERATING EXPENDITURES		\$ 55,714	\$ 67,054	\$ 31,925
					\$ 154,693
135-65010-030-000	CONSUMABLE SUPPLIES				
135-65015-030-000	Uniforms	Consumable Supplies	\$ 307	\$ 218	\$ 780
135-65025-030-000	Hardware IT	Consumable Supplies	5,822	4,148	14,816
135-65035-030-000	Office Supplies	Consumable Supplies	1,488	1,060	3,785
135-65045-030-000	Printer Supplies & Maintenance	Consumable Supplies	782	557	1,990
135-65055-030-000	Maintenance Supplies	Consumable Supplies	826	589	2,103
135-65065-030-000	Vending Machine Supplies	Consumable Supplies	33	24	84
135-65075-030-000	Printing	Consumable Supplies	793	565	2,019
135-65085-030-000	Copier Lease Installments	Consumable Supplies	700	499	1,782
135-65095-030-000	GasB34/Reserve for Replacement IT	Consumable Supplies	2,689	1,923	6,868
135-65105-030-000	Capital Outlays	Consumable Supplies	9,176	6,538	23,351
135-65115-030-000	TOTAL CONSUMABLE SUPPLIES		\$ 22,627	\$ 16,122	\$ 57,579
					\$ 96,328
TOTAL ADMINISTRATION EXPENDITURES			\$ 289,552	\$ 377,008	\$ 220,930
					\$ 887,490
135-55045-039-000	NON DEPARTMENTAL				
135-55055-039-000	Legal	COS Composite	\$ 155,799	\$ 170,008	\$ 23,596
135-55060-039-000	Auditing	COS Composite	7,497	8,181	1,135
135-55065-039-000	Appraisal	COS Composite	3,333	3,637	505
135-55070-039-000	Tax Admin Fees	COS Composite	1,267	1,382	192
135-60344-039-000	Intergov Trans Out (Fire CIP)	COS Composite	-	-	-
	TOTAL NON DEPARTMENTAL		\$ 167,895	\$ 183,208	\$ 25,429
					\$ 376,532

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 2019			
			Base	Extra	Customer	Total
533-70005-051-000	DEBT SERVICE EXPENSES	100% Base	\$ 500	\$ -	\$ -	\$ 500
533-70025-051-000	Paying Agent Fee	100% Base	-	-	-	-
533-70035-051-000	Bond Interest Expense-Tax	100% Base	-	-	-	-
533-70045-051-000	Bond Principal Payment-Tax	100% Base	-	-	-	-
533-70055-051-000	Bond Interest Expense-Rev Bonds	100% Base	-	-	-	-
533-70065-051-000	Bond Principal Expense-Rev Bonds	100% Base	-	-	-	-
533-70075-051-000	Existing Long Term Debt Service	100% Base	316,767	-	-	316,767
533-70085-051-000	Existing Short Term Debt Service	100% Base	-	-	-	-
533-70095-051-000	Placeholder	Blank	-	-	-	-
533-70105-051-000	Placeholder	Blank	-	-	-	-
533-70115-051-000	TOTAL DEBT SERVICE EXPENSES		\$ 317,267	\$ -	\$ -	\$ 317,267
533-70125-051-000	TOTAL COST OF SERVICE		\$ 2,850,910	\$ 3,110,922	\$ 431,784	\$ 6,393,617
533-70135-051-000	REVENUE OFFSETS					
533-70145-051-000	DEBT SERVICE REVENUES					
533-70155-051-000	Property Taxes	100% Base	\$ 311,937	\$ -	\$ -	\$ 311,937
533-70165-051-000	Property Taxes/Delinquent	100% Base	1,673	-	-	1,673
533-70175-051-000	Property Taxes/P & I	100% Base	1,071	-	-	1,071
533-70185-051-000	Reserve Funds from PID Utility Fees	100% Customer	-	-	9,371	9,371
533-70195-051-000	Interest Income	100% Base	194	-	-	194
533-70205-051-000	Lease/Rental Income	Revenue Requirement	56,901	75,861	9,029	141,791
533-70215-051-000	Premium on Bonds Sold	Revenue Requirement	-	-	-	-
533-70225-051-000	Interfund Transfer-PID Surcharge	Blank	-	-	-	-
533-70235-051-000	Interfund Transfer- WW Sales	Blank	-	-	-	-
533-70245-051-000	Debt Reserve Fund	Blank	-	-	-	-
533-70255-051-000	Placeholder	Blank	-	-	-	-
533-70265-051-000	Placeholder	Blank	-	-	-	-
533-70275-051-000	TOTAL DEBT SERVICE REVENUES		\$ 371,776	\$ 75,861	\$ 18,400	\$ 466,037
533-70285-051-000	GENERAL FUND REVENUES					
533-70295-051-000	Property Taxes	100% Base	\$ 112,358	\$ -	\$ -	\$ 112,358
533-70305-051-000	Property Taxes/Delinquent	100% Base	-	-	-	-
533-70315-051-000	Property Taxes/P & I	100% Base	602	-	-	602
533-70325-051-000	PID Surcharge	100% Base	89,693	-	-	89,693
533-70335-051-000	Water	100% Base	-	-	-	-
533-70345-051-000	Sewer	100% Base	-	-	-	-
533-70355-051-000	Sandby	Revenue Requirement	-	-	-	-
533-70365-051-000	Penalties	Revenue Requirement	21,489	28,650	3,410	53,549
533-70375-051-000	Service Charges	Revenue Requirement	2,080	2,773	330	5,183
533-70385-051-000	Plumbing Inspections	Revenue Requirement	537	716	85	1,339
533-70395-051-000	Sewer Inspections	Revenue Requirement	-	-	-	-
533-70405-051-000	TCCC Effluent Charges	Revenue Requirement	-	-	-	-
533-70415-051-000	Utility Fees	Revenue Requirement	73,839	98,444	11,716	184,000
533-70425-051-000	Loan Proceeds	Revenue Requirement	-	-	-	-
533-70435-051-000	Interest Income	Revenue Requirement	1,040	1,386	165	2,591
533-70445-051-000	Fire Dept. Lease/Rental Income	Revenue Requirement	-	-	-	-
533-70455-051-000	Cell Tower Revenue	Revenue Requirement	4,079	5,438	647	10,164
533-70465-051-000	Building Rent Income	Revenue Requirement	1,456	1,941	231	3,628
533-70475-051-000	Vending Revenue	Revenue Requirement	-	-	-	-
533-70485-051-000	Prior Year Reserves	Blank	-	-	-	-
533-70495-051-000	GASB Reserves	Revenue Requirement	20,067	26,754	3,184	50,006
533-70505-051-000	Oversize Meter Reimbursement	100% Customer	-	-	42,000	42,000

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

Account		FY 2019			
		Base	Extra	Customer	Total
135-49900-000-000	Miscellaneous Income	14,349	19,131	2,277	35,757
135-49901-000-000	Records Management	21	28	3	52
135-49905-000-000	Gas Well Revenue	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	-	-	10,162	10,162
135-	Placeholder	-	-	-	-
135-	Placeholder	-	-	-	-
135-	Placeholder	-	-	-	-
135-	Placeholder	-	-	-	-
TOTAL GENERAL FUND REVENUES		\$ 341,610	\$ 185,261	\$ 74,211	\$ 601,082
TOTAL REVENUE OFFSETS		\$ 713,386	\$ 261,123	\$ 92,611	\$ 1,067,120
TOTAL REVENUE REQUIREMENT		\$ 2,137,524	\$ 2,849,800	\$ 339,173	\$ 5,326,497

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Peaking Factors

Customer Class
MUD 1 Residential
Commercial
Commercial (Solana)
Apartments
Summit Median
Master District Commercial
Out of District Water Sales
PID Residential

Max Month	Average Month
108,190,555	47,270,989
26,523,113	10,493,248
19,585,878	8,999,829
2,146,799	1,383,415
20,126	4,674
1,163,662	512,927
56,923	25,855
37,358,544	16,522,590
198,356,061	85,213,527

Average Factor for Customers	Class Cost Allocation
	2.29
	2.53
	2.18
	1.55
	4.31
	2.27
	2.20
	2.26
	2.33

Trophy Club MUD No. 1

Water and Wastewater Cost of Service and Rate Design Model

Water Customer Class Cost Allocation

FY 2015

Customer Cost Allocation

Water Revenue Requirement

Total	Base	Extra	Customer
\$ 6,154,513	\$ 2,477,183	\$ 3,357,521	\$ 319,808

Customer Class Cost Allocations

Class	Avg. Day (MGD)	Avg. Day %	Max. Day (MGD)	Peaking Ratio	Extra Capacity (MGD)	Extra Capacity %	Customers (Annualized)	Customers %
MUD 1 Residential	1.554	55.47%	3.557	2.29	2.003	55.47%	34,416	63.76%
Commercial	0.345	12.31%	0.872	2.53	0.527	14.59%	1,512	2.80%
Commercial (Solana)	0.296	10.56%	0.644	2.18	0.348	9.64%	396	0.73%
Apartments	0.045	1.62%	0.071	1.55	0.025	0.70%	2,436	4.51%
Summit Median	0.000	0.01%	0.001	4.31	0.001	0.01%	12	0.02%
Master District Commercial	0.017	0.60%	0.038	2.27	0.021	0.59%	120	0.22%
Out of District Water Sales	0.001	0.03%	0.002	2.20	0.001	0.03%	24	0.04%
PID Residential	0.543	19.39%	1.228	2.26	0.685	18.97%	15,060	27.90%
Total	2.802	100.00%	6.412		3.611	100.00%	53,976	100.00%

Customer Class Cost Allocations

Class	Total	Base	Extra	Customer
MUD 1 Residential	\$ 3,440,383	\$ 1,374,182	\$ 1,862,286	\$ 203,915
Commercial	804,027	305,042	490,026	8,959
Commercial (Solana)	587,585	261,628	323,611	2,346
Apartments	77,986	40,216	23,336	14,433
Summit Median	679	136	472	71
Master District Commercial	35,515	14,911	19,893	711
Out of District Water Sales	1,844	752	950	142
PID Residential	1,206,494	480,317	636,947	89,231
Total	\$ 6,154,513	\$ 2,477,183	\$ 3,357,521	\$ 319,808

Customer Revenue	Variance
\$ 2,304,962	\$ (1,135,421)
618,923	(185,104)
530,070	(57,516)
77,837	(149)
359	(320)
-	(35,515)
1,471	(372)
925,758	(280,736)
\$ 4,459,380	\$ (1,695,133)

**Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Customer Class Cost Allocation**

FY 2016

Customer Cost Allocation

	Total	Base	Extra	Customer
\$	5,074,722	\$ 2,085,252	\$ 2,684,934	\$ 304,536

Water Revenue Requirement

Customer Class Cost Allocations

Class	Avg. Day (MGD)	Avg. Day %	Max. Day (MGD)	Peaking Ratio	Extra Capacity (MGD)	Extra Capacity %	Customers (Annualized)	Customers %
MUD 1 Residential	1.585	55.75%	3.628	2.29	2.043	55.75%	35,104	63.87%
Commercial	0.345	12.13%	0.872	2.53	0.527	14.38%	1,512	2.75%
Commercial (Solana)	0.296	10.41%	0.644	2.18	0.348	9.50%	396	0.72%
Apartments	0.045	1.60%	0.071	1.55	0.025	0.68%	2,436	4.43%
Summit Median	0.000	0.01%	0.001	4.31	0.001	0.01%	12	0.02%
Master District Commercial	0.017	0.59%	0.038	2.27	0.021	0.58%	120	0.22%
Out of District Water Sales	0.001	0.03%	0.002	2.20	0.001	0.03%	24	0.04%
PID Residential	0.554	19.49%	1.253	2.26	0.699	19.07%	15,361	27.95%
Total	2.843	100.00%	6.508		3.665	100.00%	54,966	100.00%

Customer Class Cost Allocations

Class	Total	Base	Extra	Customer
MUD 1 Residential	\$ 2,853,719	\$ 1,162,494	\$ 1,496,730	\$ 194,495
Commercial	647,483	252,991	386,115	8,377
Commercial (Solana)	474,168	216,985	254,988	2,194
Apartments	65,238	33,354	18,388	13,497
Summit Median	551	113	372	66
Master District Commercial	28,706	12,367	15,674	665
Out of District Water Sales	1,505	623	748	133
PID Residential	1,003,352	406,325	511,918	85,109
Total	\$ 5,074,722	\$ 2,085,252	\$ 2,684,934	\$ 304,536

Current Rates	Customer Revenue	Variance
\$	2,351,062	\$ (502,657)
	618,923	(28,561)
	530,070	55,902
	77,837	12,599
	359	(192)
	-	(28,706)
	1,471	(33)
	944,273	(59,079)
\$	4,523,994	\$ (550,728)

**Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Customer Class Cost Allocation**

FY 2017

Customer Cost Allocation

	Total	Base	Extra	Customer
Water Revenue Requirement	\$ 4,852,965	\$ 1,927,347	\$ 2,611,108	\$ 314,509

Customer Class Cost Allocations

Class	Avg. Day (MGD)	Avg. Day %	Max. Day (MGD)	Peaking Ratio	Extra Capacity (MGD)	Extra Capacity %	Customers (Annualized)	Customers %
MUD 1 Residential	1.585	55.75%	3.628	2.29	2.043	55.75%	35,104	63.87%
Commercial	0.345	12.13%	0.872	2.53	0.527	14.38%	1,512	2.75%
Commercial (Solana)	0.296	10.41%	0.644	2.18	0.348	9.50%	396	0.72%
Apartments	0.045	1.60%	0.071	1.55	0.025	0.68%	2,436	4.43%
Summit Median	0.000	0.01%	0.001	4.31	0.001	0.01%	12	0.02%
Master District Commercial	0.017	0.59%	0.038	2.27	0.021	0.58%	120	0.22%
Out of District Water Sales	0.001	0.03%	0.002	2.20	0.001	0.03%	24	0.04%
PID Residential	0.554	19.49%	1.253	2.26	0.699	19.07%	15,361	27.95%
Total	2.843	100.00%	6.508		3.665	100.00%	54,966	100.00%

Customer Class Cost Allocations

Class	Total	Base	Extra	Customer
MUD 1 Residential	\$ 2,730,905	\$ 1,074,464	\$ 1,455,576	\$ 200,865
Commercial	\$ 617,983	\$ 233,834	\$ 375,498	\$ 8,652
Commercial (Solana)	\$ 450,797	\$ 200,554	\$ 247,977	\$ 2,266
Apartments	\$ 62,649	\$ 30,928	\$ 17,882	\$ 13,939
Summit Median	\$ 535	\$ 104	\$ 362	\$ 69
Master District Commercial	\$ 27,360	\$ 11,430	\$ 15,243	\$ 687
Out of District Water Sales	\$ 1,441	\$ 576	\$ 728	\$ 137
PID Residential	\$ 961,294	\$ 375,557	\$ 497,842	\$ 87,896
Total	\$ 4,852,965	\$ 1,927,347	\$ 2,611,108	\$ 314,509

Current Rates	Customer Revenue	Variance
\$	\$ 2,351,062	\$ (379,843)
	618,923	939
	530,070	79,272
	77,837	15,188
	359	(176)
	-	(27,360)
	1,471	30
	944,273	(17,021)
\$	\$ 4,523,994	\$ (328,971)

**Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Customer Class Cost Allocation**

FY 2018

Customer Cost Allocation

	Total	Base	Extra	Customer
\$	5,079,983	\$ 2,025,790	\$ 2,727,558	\$ 326,635

Water Revenue Requirement

Customer Class Cost Allocations

Class	Avg. Day (MGD)	Avg. Day %	Max. Day (MGD)	Peaking Ratio	Extra Capacity (MGD)	Extra Capacity %	Customers (Annualized)	Customers %
MUD 1 Residential	1.585	55.75%	3.628	2.29	2.043	55.75%	35,104	63.87%
Commercial	0.345	12.13%	0.872	2.53	0.527	14.38%	1,512	2.75%
Commercial (Solana)	0.296	10.41%	0.644	2.18	0.348	9.50%	396	0.72%
Apartments	0.045	1.60%	0.071	1.55	0.025	0.68%	2,436	4.43%
Summit Median	0.000	0.01%	0.001	4.31	0.001	0.01%	12	0.02%
Master District Commercial	0.017	0.59%	0.038	2.27	0.021	0.58%	120	0.22%
Out of District Water Sales	0.001	0.03%	0.002	2.20	0.001	0.03%	24	0.04%
PID Residential	0.554	19.49%	1.253	2.26	0.699	19.07%	15,361	27.95%
Total	2.843	100.00%	6.508		3.665	100.00%	54,966	100.00%

Customer Class Cost Allocations

Class	Total	Base	Extra	Customer
MUD 1 Residential	\$ 2,858,445	\$ 1,129,344	\$ 1,520,491	\$ 208,609
Commercial	\$ 647,007	\$ 245,777	\$ 392,245	\$ 8,985
Commercial (Solana)	\$ 472,187	\$ 210,798	\$ 259,036	\$ 2,353
Apartments	\$ 65,559	\$ 32,403	\$ 18,680	\$ 14,476
Summit Median	\$ 559	\$ 109	\$ 378	\$ 71
Master District Commercial	\$ 28,650	\$ 12,014	\$ 15,923	\$ 713
Out of District Water Sales	\$ 1,508	\$ 606	\$ 760	\$ 143
PID Residential	\$ 1,006,068	\$ 394,739	\$ 520,045	\$ 91,285
Total	\$ 5,079,983	\$ 2,025,790	\$ 2,727,558	\$ 326,635

Current Rates	Customer Revenue	Variance
\$	2,351,062	\$ (507,383)
	618,923	(28,084)
	530,070	57,882
	77,837	12,278
	359	(200)
	-	(28,650)
	1,471	(37)
\$	944,273	(61,795)
\$	4,523,994	\$ (555,989)

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water Customer Class Cost Allocation

FY 2019

Customer Cost Allocation

	Total	Base	Extra	Customer
\$	5,326,497	\$ 2,137,524	\$ 2,849,800	\$ 339,173

Water Revenue Requirement

Customer Class Cost Allocations

Class	Avg. Day (MGD)	Avg. Day %	Max. Day (MGD)	Peaking Ratio	Extra Capacity (MGD)	Extra Capacity %	Customers (Annualized)	Customers %
MUD 1 Residential	1.585	55.75%	3.628	2.29	2.043	55.75%	35,104	63.87%
Commercial	0.345	12.13%	0.872	2.53	0.527	14.38%	1,512	2.75%
Commercial (Solana)	0.296	10.41%	0.644	2.18	0.348	9.50%	396	0.72%
Apartments	0.045	1.60%	0.071	1.55	0.025	0.68%	2,436	4.43%
Summit Median	0.000	0.01%	0.001	4.31	0.001	0.01%	12	0.02%
Master District Commercial	0.017	0.59%	0.038	2.27	0.021	0.58%	120	0.22%
Out of District Water Sales	0.001	0.03%	0.002	2.20	0.001	0.03%	24	0.04%
PID Residential	0.554	19.49%	1.253	2.26	0.699	19.07%	15,361	27.95%
Total	2.843	100.00%	6.508		3.665	100.00%	54,966	100.00%

Customer Class Cost Allocations

Class	Total	Base	Extra	Customer
MUD 1 Residential	\$ 2,996,887	\$ 1,191,634	\$ 1,588,636	\$ 216,617
Commercial	678,487	259,333	409,824	9,330
Commercial (Solana)	495,514	222,424	270,646	2,444
Apartments	68,739	34,190	19,517	15,032
Summit Median	585	116	395	74
Master District Commercial	30,054	12,677	16,637	740
Out of District Water Sales	1,581	639	794	148
PID Residential	1,054,651	416,511	543,351	94,789
Total	\$ 5,326,497	\$ 2,137,524	\$ 2,849,800	\$ 339,173

Current Rates	Customer Revenue	Variance
\$	2,351,062	\$ (645,825)
	618,923	(59,564)
	530,070	34,556
	77,837	9,098
	359	(225)
	-	(30,054)
	1,471	(110)
	944,273	(110,378)
\$	4,523,994	\$ (802,503)

14-2022

Beginning Block	End Block	Block Value	OCTOBER			NOVEMBER			DECEMBER		
			Number of Accounts	Consumption Reported	% Consumption By Block	Number of Accounts	Consumption Reported	% Consumption By Block	Number of Accounts	Consumption Reported	% Consumption By Block
1,000	1,000	1,000	172	6,110,000	4.06%	172	6,110,000	4.06%	172	6,110,000	4.06%
1,000	2,000	1,000	67	3,140,000	3.93%	67	3,140,000	3.93%	67	3,140,000	3.93%
2,000	3,000	1,000	109	4,960,000	3.79%	109	4,960,000	3.79%	109	4,960,000	3.79%
3,000	4,000	1,000	125	4,100,000	3.67%	125	4,100,000	3.67%	125	4,100,000	3.67%
4,000	5,000	1,000	190	6,930,000	3.56%	190	6,930,000	3.56%	190	6,930,000	3.56%
5,000	6,000	1,000	122	6,770,000	3.43%	122	6,770,000	3.43%	122	6,770,000	3.43%
6,000	7,000	1,000	115	5,970,000	3.31%	115	5,970,000	3.31%	115	5,970,000	3.31%
7,000	8,000	1,000	149	1,175,000	3.18%	149	1,175,000	3.18%	149	1,175,000	3.18%
8,000	9,000	1,000	634	7,644,000	13.66%	634	7,644,000	13.66%	634	7,644,000	13.66%
9,000	10,000	1,000	335	6,411,000	6.35%	335	6,411,000	6.35%	335	6,411,000	6.35%
10,000	11,000	1,000	339	6,470,000	6.15%	339	6,470,000	6.15%	339	6,470,000	6.15%
11,000	12,000	1,000	183	8,739,000	3.80%	183	8,739,000	3.80%	183	8,739,000	3.80%
12,000	13,000	1,000	198	6,490,000	1.98%	198	6,490,000	1.98%	198	6,490,000	1.98%
13,000	14,000	1,000	375	3,889,000	1.45%	375	3,889,000	1.45%	375	3,889,000	1.45%
14,000	15,000	1,000	61	1,745,000	1.39%	61	1,745,000	1.39%	61	1,745,000	1.39%
15,000	16,000	1,000	41	2,945,000	1.61%	41	2,945,000	1.61%	41	2,945,000	1.61%
16,000	17,000	1,000	72	4,985,000	1.39%	72	4,985,000	1.39%	72	4,985,000	1.39%
17,000	18,000	1,000	152	4,029,000	21.84%	152	4,029,000	21.84%	152	4,029,000	21.84%
18,000	19,000	1,000	3,560	84,963,000	100.00%	3,560	84,963,000	100.00%	3,560	84,963,000	100.00%
19,000	20,000	1,000									
20,000	21,000	1,000									
21,000	22,000	1,000									
22,000	23,000	1,000									
23,000	24,000	1,000									
24,000	25,000	1,000									
25,000	26,000	1,000									
26,000	27,000	1,000									
27,000	28,000	1,000									
28,000	29,000	1,000									
29,000	30,000	1,000									
30,000	31,000	1,000									
31,000	32,000	1,000									
32,000	33,000	1,000									
33,000	34,000	1,000									
34,000	35,000	1,000									
35,000	36,000	1,000									
36,000	37,000	1,000									
37,000	38,000	1,000									
38,000	39,000	1,000									
39,000	40,000	1,000									
40,000	41,000	1,000									
41,000	42,000	1,000									
42,000	43,000	1,000									
43,000	44,000	1,000									
44,000	45,000	1,000									
45,000	46,000	1,000									
46,000	47,000	1,000									
47,000	48,000	1,000									
48,000	49,000	1,000									
49,000	50,000	1,000									
50,000	51,000	1,000									
51,000	52,000	1,000									
52,000	53,000	1,000									
53,000	54,000	1,000									
54,000	55,000	1,000									
55,000	56,000	1,000									
56,000	57,000	1,000									
57,000	58,000	1,000									
58,000	59,000	1,000									
59,000	60,000	1,000									
60,000	61,000	1,000									
61,000	62,000	1,000									
62,000	63,000	1,000									
63,000	64,000	1,000									
64,000	65,000	1,000									
65,000	66,000	1,000									
66,000	67,000	1,000									
67,000	68,000	1,000									
68,000	69,000	1,000									
69,000	70,000	1,000									
70,000	71,000	1,000									
71,000	72,000	1,000									
72,000	73,000	1,000									
73,000	74,000	1,000									
74,000	75,000	1,000									
75,000	76,000	1,000									
76,000	77,000	1,000									
77,000	78,000	1,000									
78,000	79,000	1,000									
79,000	80,000	1,000									
80,000	81,000	1,000									
81,000	82,000	1,000									
82,000	83,000	1,000									
83,000	84,000	1,000									
84,000	85,000	1,000									
85,000	86,000	1,000									
86,000	87,000	1,000									
87,000	88,000	1,000									
88,000	89,000	1,000									
89,000	90,000	1,000									
90,000	91,000	1,000									
91,000	92,000	1,000									
92,000	93,000	1,000									
93,000	94,000	1,000									
94,000	95,000	1,000									
95,000	96,000	1,000									
96,000	97,000	1,000									
97,000	98,000	1,000									
98,000	99,000	1,000									
99,000	100,000	1,000									

