Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2019

	MUD 1 Residential	Commercial	Commercial (Solana)	Apartments	Summit Median	Master District Commercial	Out of District Water Sales	PID Residential	Total
Projected Revenue									
Meter Charge Total									
3/4" - 5/8"	$ 429,093	$ 4,455	$ 343	$ 34,785	$ -	$ -	$ 394	$ 699	$ 469,770
1"	94,673	5,182	451	-	225	-	-	285,859	386,389
1.5"	363	2,850	-	-	-	-	-	727	3,940
2"	-	28,735	8,210	-	-	-	-	2,617	39,562
3"	-	2,638	8,794	-	-	-	-	-	11,433
4"	-	12,624	4,208	-	-	-	-	-	16,832
6"	-	2,711	-	-	-	-	-	-	2,711
8"	-	-	-	-	-	-	-	-	-
Total	$ 524,130	$ 59,194	$ 22,006	$ 34,785	$ 225	$ -	$ 394	$ 289,901	$ 930,636
Volumetric Revenue									
0-6,000	$ 620,499	$ 23,074	$ 7,109	$ 41,592	$ 120	$ -	$ 420	$ 177,480	$ 870,293
6,001-17,000	733,209	37,569	13,797	4,683	58	-	477	251,733	1,041,526
17,001-25,000	288,554	24,363	10,190	6,390	-	-	214	105,449	435,160
25,001-50,000	327,223	61,511	31,595	-	-	-	149	128,532	549,009
50,001+	147,804	489,648	510,836	-	-	-	-	107,795	1,256,083
	$ 2,117,288	$ 636,165	$ 573,528	$ 52,665	$ 178	$ -	$ 1,259	$ 770,989	$ 4,152,072
Meter Charge Revenue	$ 524,130	$ 59,194	$ 22,006	$ 34,785	$ 225	$ -	$ 394	$ 289,901	$ 930,636
Volumetric Revenue	2,117,288	636,165	573,528	52,665	178	-	1,259	770,989	4,152,072
Total Revenue	$ 2,641,418	$ 695,360	$ 595,533	$ 87,450	$ 404	$ -	$ 1,653	$ 1,060,891	$ 5,082,707

Revenue Requirement	$ 5,326,497
Over/(Under) Recovery ($)	$ (243,790)
Over/(Under) Recovery (%)	-4.80%

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	WASTEWATER					
	PERSONNEL SERVICES					
135-50005-020-000	Salaries & Wages	$ 307,875	$ 316,496	$ 325,357	$ 334,467	$ 343,832
135-50010-020-000	Overtime	24,500	25,186	25,891	26,616	27,361
135-50016-020-000	Longevity	5,617	5,774	5,936	6,102	6,273
135-50017-020-000	Certification	6,600	6,785	6,975	7,170	7,371
135-50020-020-000	Retirement	30,317	31,166	32,039	32,936	33,858
135-50026-020-000	Medical Insurance	56,244	57,819	59,438	61,102	62,813
135-50027-020-000	Dental Insurance	3,696	3,799	3,906	4,015	4,128
135-50028-020-000	Vision Insurance	912	938	964	991	1,019
135-50029-020-000	Life Insurance & Other	3,194	3,283	3,375	3,470	3,567
135-50030-020-000	Social Security Taxes	21,812	22,423	23,051	23,696	24,359
135-50035-020-000	Medicare Taxes	5,101	5,244	5,391	5,542	5,697
135-50040-020-000	Unemployment Taxes	1,242	1,277	1,313	1,349	1,387
135-50045-020-000	Workman's Compensation	16,020	16,469	16,930	17,404	17,891
135-50060-020-000	Pre-emp Physicals/Testing	300	308	317	326	335
135-50070-020-000	Employee Relations	650	668	687	706	726
	TOTAL PERSONNEL SERVICES	**$ 484,080**	**$ 497,634**	**$ 511,568**	**$ 525,892**	**$ 540,617**
	PROFESSIONAL & CONTRACTUAL SERVICES					
	Engineering	$ -	$ -	$ -	$ -	$ -
135-55070-020-000	Independent Labor	-	-	-	-	-
135-55080-020-000	Maintenance & Repairs	72,600	74,633	76,723	78,871	81,079
135-55090-020-000	Vehicle Maintenance	3,000	3,084	3,170	3,259	3,350
135-55100-020-000	Building Maint. & Supplies	-	-	-	-	-
135-55105-020-000	Maintenance-Backhoe/Skid Loader	500	514	528	543	558
135-55125-020-000	Dumpster Services	55,000	56,540	58,123	59,751	61,424
135-55135-020-000	Lab Analysis	25,000	25,700	26,420	27,159	27,920
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	**$ 156,100**	**$ 160,471**	**$ 164,964**	**$ 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	5,206
135-60020-020-000	Electricity	139,292	153,221	168,543	185,398	203,937
135-60025-020-000	Water	-	-	-	-	-
135-60035-020-000	Postage	-	-	-	-	-
135-60066-020-000	Publications/Books/Subscripts	400	411	423	435	447
135-60080-020-000	Schools & Training	3,065	3,151	3,239	3,330	3,423
135-60090-020-000	Safety Program	550	565	581	598	614
135-60100-020-000	Travel & per diem	2,000	2,056	2,114	2,173	2,234
135-60105-020-000	Rent/Lease Equipment	7,500	7,710	7,926	8,148	8,376
135-60125-020-000	Advertising	-	-	-	-	-
135-60135-020-000	TCEQ Fees & Permits	6,405	6,584	6,768	6,958	7,153
NEW	Supplemental Environmental Project (ESP)	-	-	-	-	-
135-60245-020-000	Miscellaneous Expenses	550	565	581	598	614

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-60285-020-000	Lawn Equipment & Maintenance	500	514	528	543	558
135-60360-020-000	Furniture/Equipment	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES	**$ 288,260**	**$ 302,906**	**$ 318,966**	**$ 336,579**	**$ 355,899**
	CONSUMABLE SUPPLIES					
135-65005-020-000	Fuel & Lube	$ 20,328	$ 20,897	$ 21,482	$ 22,084	$ 22,702
135-65010-020-000	Uniforms	2,778	2,856	2,936	3,018	3,102
135-65030-020-000	Chemicals	24,000	24,672	25,363	26,073	26,803
135-65035-020-000	Small Tools	1,500	1,542	1,585	1,630	1,675
135-65040-020-000	Safety Equipment	750	771	793	815	838
135-65045-020-000	Lab Supplies	13,000	13,364	13,738	14,123	14,518
135-65055-020-000	Hardware	-	-	-	-	-
135-65085-020-000	Office Supplies	-	-	-	-	-
135-65095-020-000	Maintenance Supplies	-	-	-	-	-
135-65115-020-000	Other Consumables	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	**$ 62,356**	**$ 64,102**	**$ 65,897**	**$ 67,742**	**$ 69,639**
	CAPITAL EXPENDITURES					
135-69005-020-000	Capital Expenses	$ 142,000	$ 309,000	$ -	$ -	$ -
135-69008-020-000	Short Term Debt	-	-	-	-	-
135-69280-020-000	Capital Repairs	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	**$ 142,000**	**$ 309,000**	**$ -**	**$ -**	**$ -**
	TOTAL WASTEWATER EXPENDITURES	**$ 1,132,796**	**$ 1,334,113**	**$ 1,061,395**	**$ 1,099,796**	**$ 1,140,485**
	COLLECTION					
	PERSONNEL SERVICES					
135-50005-021-000	Salaries & Wages	$ -	$ -	$ -	$ -	$ -
135-50010-021-000	Overtime	-	-	-	-	-
135-50016-021-000	Longevity	-	-	-	-	-
135-50017-021-000	Certification	-	-	-	-	-
135-50020-021-000	Retirement	-	-	-	-	-
135-50026-021-000	Medical Insurance	-	-	-	-	-
135-50027-021-000	Dental Insurance	-	-	-	-	-
135-50028-021-000	Vision Insurance	-	-	-	-	-
135-50029-021-000	Life Insurance & Other	-	-	-	-	-
135-50030-021-000	Social Security Taxes	-	-	-	-	-
135-50035-021-000	Medicare Taxes	-	-	-	-	-
135-50040-021-000	Unemployment Taxes	-	-	-	-	-
135-50045-021-000	Workman's Compensation	-	-	-	-	-
135-50070-021-000	Employee Relations	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	PROFESSIONAL & CONTRACTUAL SVCS					
135-55005-021-000	Engineering	$ -	$ -	$ -	$ -	$ -
135-55070-021-000	Independent Labor	-	-	-	-	-

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-55080-021-000	Maintenance & Repairs	-	-	-	-	-
135-55090-021-000	Vehicle Maintenance	-	-	-	-	-
135-55100-021-000	Building Maint. & Supplies	-	-	-	-	-
135-60005-021-000	Telephone	-	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SVCS	$ -	$ -	$ -	$ -	$ -
	OPERATING EXPENDITURES					
135-60005-021-000	Telephone	$ -	$ -	$ -	$ -	$ -
135-60010-021-000	Communications/Pagers/Mobiles	-	-	-	-	-
135-60020-021-000	Electricity	-	-	-	-	-
135-60025-021-000	Water	-	-	-	-	-
135-60035-021-000	Postage	-	-	-	-	-
135-60070-021-000	Dues & Memberships	-	-	-	-	-
135-60080-021-000	Schools & Training	-	-	-	-	-
135-60090-021-000	Safety Program	-	-	-	-	-
135-60100-021-000	Travel & per diem	-	-	-	-	-
135-60105-021-000	Rent/Lease Equipment	-	-	-	-	-
135-60245-021-000	Miscellaneous Expenses	-	-	-	-	-
135-60280-021-000	Property Maintenance	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES	$ -	$ -	$ -	$ -	$ -
	CONSUMABLE SUPPLIES					
135-65005-021-000	Fuel & Lube	$ -	$ -	$ -	$ -	$ -
135-65010-021-000	Uniforms	-	-	-	-	-
135-65030-021-000	Chemicals	-	-	-	-	-
135-65035-021-000	Small Tools	-	-	-	-	-
135-65040-021-000	Safety Equipment	-	-	-	-	-
135-65055-021-000	Hardware	-	-	-	-	-
135-65095-021-000	Maintenance Supplies	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	$ -	$ -	$ -	$ -	$ -
	CAPITAL EXPENDITURES					
135-69005-021-000	Capital Expenses	$ -	$ -	$ -	$ -	$ -
135-69008-021-000	Short Term Debt	-	-	-	-	-
135-69035-021-000	Vehicles	-	-	-	-	-
135-69280-021-000	Capital Repairs	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -
	TOTAL COLLECTION EXPENDITURES	$ -	$ -	$ -	$ -	$ -
	BOARD OF DIRECTORS					
	PERSONNEL SERVICES					
135-50005-026-000	Salaries & Wages	$ 2,345	$ 3,504	$ 3,597	$ 3,645	$ 3,693
135-50030-026-000	Social Security Taxes	145	217	223	226	229
135-50035-026-000	Medicare Taxes	34	51	52	53	54
135-50040-026-000	Unemployment Taxes	54	81	83	84	85

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
		8	13	13	13	13
135-50045-026-000	Workman's Compensation					
	TOTAL PERSONNEL SERVICES	**$ 2,587**	**$ 3,865**	**$ 3,968**	**$ 4,021**	**$ 4,073**
	OPERATING EXPENDITURES					
135-60035-026-000	Postage	$ -	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	35	53	54	55	55
135-60070-026-000	Dues & Memberships	117	175	180	182	185
135-60075-026-000	Meetings	223	333	342	346	351
135-60080-026-000	Schools & Training	938	1,401	1,439	1,458	1,477
135-60100-026-000	Travel & per diem	997	1,489	1,529	1,549	1,569
135-60245-026-000	Miscellaneous Expenses	469	701	719	729	739
	TOTAL OPERATING EXPENDITURES	**$ 2,779**	**$ 4,152**	**$ 4,263**	**$ 4,320**	**$ 4,376**
	CONSUMABLE SUPPLIES					
135-65085-026-000	Office Supplies	$ -	$ -	$ -	$ -	$ -
	TOTAL CONSUMABLE SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	CAPITAL EXPENDITURES					
	TOTAL CAPITAL EXPENDITURES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL BOARD OF DIRECTORS EXPENDITURES	**$ 5,365**	**$ 8,017**	**$ 8,231**	**$ 8,341**	**$ 8,449**
	ADMINISTRATION					
	PERSONNEL SERVICES					
135-50005-030-000	Salaries & Wages	$ 140,602	$ 182,659	$ 187,616	$ 191,038	$ 194,472
135-50010-030-000	Overtime	299	388	399	406	413
135-50016-030-000	Longevity	981	1,274	1,308	1,332	1,356
135-50020-030-000	Retirement	12,600	16,369	16,813	17,120	17,427
135-50026-030-000	Medical Insurance	18,519	24,058	24,711	25,162	25,614
135-50027-030-000	Dental Insurance	1,342	1,744	1,791	1,824	1,857
135-50028-030-000	Vision Insurance	333	433	445	453	461
135-50029-030-000	Life Insurance & Other	1,294	1,681	1,727	1,758	1,790
135-50030-030-000	Social Security Taxes	8,857	11,507	11,819	12,035	12,251
135-50035-030-000	Medicare Taxes	2,185	2,839	2,916	2,969	3,023
135-50040-030-000	Unemployment Taxes	433	562	578	588	599
135-50045-030-000	Workman's Compensation	489	635	652	664	676
135-50060-030-000	Pre-emp Physicals/Testing	149	194	199	203	207
135-50070-030-000	Employee Relations	1,493	1,940	1,993	2,029	2,066
135-50075-030-000	Tuition Reimbursement	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	**$ 189,576**	**$ 246,283**	**$ 252,967**	**$ 257,581**	**$ 262,210**
	PROFESSIONAL & CONTRACTUAL SERVICES					
135-55030-030-000	Software & Support	$ 36,331	$ 47,198	$ 48,479	$ 49,363	$ 50,251
135-55070-030-000	Independent Labor	9,722	12,630	12,973	13,210	13,447
135-55080-030-000	Maintenance & Repairs	1,344	1,746	1,794	1,826	1,859
135-55100-030-000	Building Maint & Supplies	1,941	2,522	2,591	2,638	2,685

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-55120-030-000	Cleaning Services	2,419	3,143	3,228	3,287	3,346
135-55160-030-000	Professional Outside Services	18,504	24,039	24,691	25,141	25,593
135-55161-030-000	Town Personnel Contract	7,817	10,155	10,430	10,621	10,812
135-55165-030-000	Collection Fees	60	78	80	81	83
135-55205-030-000	Utility Billing Contract	2,449	3,182	3,268	3,328	3,388
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	**$ 80,587**	**$ 104,693**	**$ 107,534**	**$ 109,495**	**$ 111,463**
	OPERATING EXPENDITURES					
135-60005-030-000	Telephone	$ 3,990	$ 5,184	$ 5,325	$ 5,422	$ 5,519
135-60010-030-000	Communications/Pagers/Mobiles	1,212	1,574	1,617	1,646	1,676
135-60020-030-000	Electricity	3,584	4,983	5,476	5,967	6,499
135-60025-030-000	Water	448	582	598	609	620
135-60030-030-000	Rent And/or Usage	-	-	-	-	-
135-60035-030-000	Postage	8,513	11,059	11,359	11,566	11,774
135-60040-030-000	Bank Service Charges & Fees	9,558	12,417	12,754	12,987	13,220
135-60050-030-000	Bad Debt Expense	1,852	2,406	2,471	2,516	2,561
135-60055-030-000	Insurance	14,561	18,917	19,430	19,785	20,140
135-60066-030-000	Publications/Books/Subscripts	478	621	638	649	661
135-60070-030-000	Dues & Memberships	1,792	2,328	2,391	2,435	2,479
135-60075-030-000	Meetings	1,338	1,738	1,785	1,818	1,850
135-60080-030-000	Schools & Training	3,057	3,972	4,079	4,154	4,228
135-60100-030-000	Travel & per diem	1,613	2,095	2,152	2,191	2,231
135-60110-030-000	Physicals/Testing	60	78	80	81	83
135-60115-030-000	Elections	-	-	-	-	-
135-60125-030-000	Advertising	747	970	996	1,015	1,033
135-60130-030-000	Reg Assessment Fee (5%)	-	-	-	-	-
135-60235-030-000	Security	403	524	538	548	558
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	5,227	6,791	6,975	7,102	7,230
135-60270-030-000	4th of July Celebration	2,987	3,880	3,986	4,058	4,131
135-60360-030-000	Furniture/Equipment < $5000	3,129	4,065	4,175	4,251	4,327
	TOTAL OPERATING EXPENDITURES	**$ 64,548**	**$ 84,183**	**$ 86,826**	**$ 88,800**	**$ 90,821**
	CONSUMABLE SUPPLIES					
135-65010-030-000	Uniforms	$ 554	$ 720	$ 739	$ 753	$ 766
135-65055-030-000	Hardware IT	10,522	13,669	14,040	14,296	14,553
135-65085-030-000	Office Supplies	2,688	3,492	3,587	3,652	3,718
135-65090-030-000	Printer Supplies & Maintenance	1,413	1,836	1,886	1,920	1,955
135-65095-030-000	Maintenance Supplies	1,493	1,940	1,993	2,029	2,066
135-65097-030-000	Vending Machine Supplies	60	78	80	81	83
135-65105-030-000	Printing	1,434	1,863	1,913	1,948	1,983
135-69170-030-000	Copier Lease Installments	1,265	1,644	1,688	1,719	1,750
135-69195-030-000	Gasb34/Reserve for Replacement IT	4,877	6,336	6,508	6,627	6,746
135-69005-030-000	Capital Outlays	18,519	23,403	23,383	23,161	22,935
	TOTAL CONSUMABLE SUPPLIES	**$ 42,825**	**$ 54,980**	**$ 55,817**	**$ 56,187**	**$ 56,555**
	TOTAL ADMINSTRATION EXPENDITURES	**$ 377,537**	**$ 490,139**	**$ 503,144**	**$ 512,062**	**$ 521,049**

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	NON DEPARTMENTAL					
135-55045-039-000	Legal	$ 109,595	$ 163,764	$ 168,138	$ 170,388	$ 172,589
135-55055-039-000	Auditing	5,274	7,880	8,091	8,199	8,305
135-55060-039-000	Appraisal	2,345	3,504	3,597	3,645	3,693
135-55065-039-000	Tax Admin Fees	891	1,331	1,367	1,385	1,403
135-60344-039-000	Intergov Trans Out (Fire CIP)	-	-	-	-	-
	TOTAL NON DEPARTMENTAL	**$ 118,105**	**$ 176,479**	**$ 181,193**	**$ 183,618**	**$ 185,990**
	DEBT SERVICE EXPENSES					
533-70005-051-000	Paying Agent Fee	$ 1,480	$ 1,847	$ 2,053	$ 2,056	$ 2,050
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	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES	**$ 612,201**	**$ 1,160,816**	**$ 1,295,382**	**$ 1,297,748**	**$ 1,302,180**
	TOTAL COST OF SERVICE	**$ 2,246,003**	**$ 3,169,565**	**$ 3,049,346**	**$ 3,101,566**	**$ 3,158,153**
	REVENUE OFFSETS					
	DEBT SERVICE REVENUES					
533-40000-000-000	Property Taxes	$ 109,271	$ 158,832	$ 158,632	$ 156,377	$ 154,082
533-40002-000-000	Property Taxes/Delinquent	586	852	851	839	827
533-40015-000-000	Property Taxes/P & I	375	545	545	537	529
533-48005-000-000	Reserve Funds from PID Utility Fees	3,283	4,772	4,766	4,698	4,629
533-49010-000-000	Interest Income	181	181	181	181	181
533-49015-000-000	Lease/Rental Income	49,669	72,197	72,106	71,081	70,038
533-49110-000-000	Premium on Bonds Sold	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES	**$ 365,608**	**$ 439,622**	**$ 439,325**	**$ 435,956**	**$ 432,530**
	GENERAL FUND REVENUES					
135-40000-000-000	Property Taxes	$ 39,359	$ 57,210	$ 57,138	$ 56,326	$ 55,499
135-40002-000-000	Property Taxes/Delinquent	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	211	307	306	302	298
135-40025-000-000	PID Surcharge	31,419	45,670	45,612	44,964	44,304
135-47000-000-000	Water	-	-	-	-	-
135-47005-000-000	Sewer	-	-	-	-	-
135-47020-000-000	Standby	-	-	-	-	-
135-47025-000-000	Penalties	18,758	27,266	27,232	26,845	26,451
135-47030-000-000	Service Charges	4,814	4,817	4,817	4,817	4,817
135-47035-000-000	Plumbing Inspections	469	682	681	671	661
135-47045-000-000	Sewer Inspections	5,000	5,000	5,000	5,000	5,000
135-47070-000-000	TCCC Effluent Charges	86,815	86,815	86,815	86,815	86,815
135-48005-000-000	Utility Fees	-	-	-	-	-
135-49005-000-000	Loan Proceeds	-	-	-	-	-

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-49010-000-000	Interest Income	2,407	2,409	2,409	2,409	2,409
135-49015-000-000	Fire Dept. Lease/Rental income	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	-	-	-	-	-
135-49018-000-000	Building Rent Income	3,370	3,372	3,372	3,372	3,372
135-49030-000-000	Vending Revenue	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	-	-	-	-	-
135-49036-000-000	GASB Reserves	17,517	25,462	25,430	25,068	24,700
135-49075-000-000	Oversize Meter Reimbursement	-	-	-	-	-
135-49900-000-000	Miscellaneous Income	33,216	33,237	33,237	33,237	33,237
135-49901-000-000	Records Management	48	48	48	48	48
135-49905-000-000	Gas Well Revenue	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES	**$ 252,844**	**$ 301,740**	**$ 301,544**	**$ 299,320**	**$ 297,057**
	TOTAL REVENUE OFFSETS	**$ 618,452**	**$ 741,363**	**$ 740,868**	**$ 735,276**	**$ 729,587**
	TOTAL REVENUE REQUIREMENT	**$ 1,627,551**	**$ 2,428,202**	**$ 2,308,477**	**$ 2,366,290**	**$ 2,428,566**

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Wastewater Billing Determinants

Retail Billed Wastewater Flow (000s gallons)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
MUD 1 Residential					
Volumetric Charge (per 1,000 Gallons)	567,252	578,597	578,597	578,597	578,597
Total	**567,252**	**578,597**	**578,597**	**578,597**	**578,597**
Commercial					
Volumetric Charge (per 1,000 Gallons)	28,742	28,742	28,742	28,742	28,742
Total	**28,742**	**28,742**	**28,742**	**28,742**	**28,742**
Commercial (Solana)					
Volumetric Charge (per 1,000 Gallons)	42,294	42,294	42,294	42,294	42,294
Total	**42,294**	**42,294**	**42,294**	**42,294**	**42,294**
Apartments					
Volumetric Charge (per 1,000 Gallons)	12,196	12,196	12,196	12,196	12,196
Total	**12,196**	**12,196**	**12,196**	**12,196**	**12,196**
Commercial (Metered)					
Volumetric Charge (per 1,000 Gallons)		-	-	-	-
Total	**0**	**0**	**0**	**0**	**0**
Out of District Sales (Metered)					
Volumetric Charge (per 1,000 Gallons)	2,280	-	-	-	-
Total	**2,280**	**0**	**0**	**0**	**0**
Out of District Sales					
Volumetric Charge (per 1,000 Gallons)	-	-	-	-	-
Total	-	-	-	-	-
PID Residential					
Volumetric Charge (per 1,000 Gallons)	198,271	202,236	202,236	202,236	202,236
Total	**198,271**	**202,236**	**202,236**	**202,236**	**202,236**
Total Billed Flow (1,000 gallons)	**851,035**	**864,065**	**864,065**	**864,065**	**864,065**
	1,022,562				
	83%				

Connections (Annual)

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Annual Connections					
MUD 1 Residential	34,284	34,970	34,970	34,970	34,970
Commercial	732	732	732	732	732
Commercial (Solana)	252	252	252	252	252
Apartments	144	144	144	144	144
Commercial (Metered)	-	-	-	-	-
Out of District Sales (Metered)	-	-	-	-	-
Out of District Sales	-	-	-	-	-
PID Residential	14,700	14,994	14,994	14,994	14,994
Total Annual Wastewater Connections	**50,112**	**51,092**	**51,092**	**51,092**	**51,092**

Growth Assumptions

	FY 2016	FY 2017	FY 2018	FY 2019
MUD 1 Residential	2.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%
Commercial (Solana)	0.00%	0.00%	0.00%	0.00%
Apartments	0.00%	0.00%	0.00%	0.00%
Commercial (Metered)	0.00%	0.00%	0.00%	0.00%
Out of District Sales (Metered)	0.00%	0.00%	0.00%	0.00%
Out of District Sales	0.00%	0.00%	0.00%	0.00%
PID Residential	2.00%	0.00%	0.00%	0.00%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Sewer Revenue Under Current Rates
FY 2015

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14 58	$ 14 58	$ 14 58	$ 14.58	$ 14 58	$ 16 77	$ 16.77	$ 14 58	
Volumetric Charge (per 1,000 Gallons)	$ 2 50	$ 2 50	$ 2 50	$ 2 50	$ 2.50	$ 2 88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,284	732	-	252	144	-	-	14,700	50,112
Billed Flow (000, gallons)	567,252	28,742	-	42,294	12,196	2,280	-	198,271	851,035
Projected Revenue									
Meter Charge Revenue	$ 499,861	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 214,326	$ 730,633
Volumetric Revenue	1,418,130	71,855	-	105,734	30,490	6,566	-	495,678	2,128,453
Total Revenue	$ 1,917,991	$ 82,527	$ -	$ 109,409	$ 32,590	$ 6,566	$ -	$ 710,004	$ 2,859,086

Revenue Requirement	$ 1,627,551
Over/(Under) Recovery ($)	$ 1,231,535
Over/(Under) Recovery (%)	43%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Sewer Revenue Under Current Rates
FY 2016

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16.77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,428,202
Over/(Under) Recovery ($)	$ 476,878
Over/(Under) Recovery (%)	16%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Sewer Revenue Under Current Rates
FY 2017

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14 58	$ 14.58	$ 14 58	$ 14.58	$ 16 77	$ 16 77	$ 14 58	
Volumetric Charge (per 1,000 Gallons)	$ 2 50	$ 2 50	$ 2 50	$ 2.50	$ 2.50	$ 2 88	$ 2.88	$ 2 50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,308,477
Over/(Under) Recovery ($)	$ 596,602
Over/(Under) Recovery (%)	21%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Sewer Revenue Under Current Rates
FY 2018

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16.77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,366,290
Over/(Under) Recovery ($)	$ 538,790
Over/(Under) Recovery (%)	19%

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Sewer Revenue Under Current Rates
FY 2019

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16.77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,428,566
Over/(Under) Recovery ($)	$ 476,514
Over/(Under) Recovery (%)	16%

Volumetric Rates (gallons)

Customer Class	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
MUD 1 Residential 0-18,000 Gallons	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Commercial Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Commercial (Solana) Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Apartments **Volumetric Charge (per 1,000 Gallons)**	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Commercial (Metered) Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50
Out of District Sales (Metered) Volumetric Charge (per 1,000 Gallons)	$ 2.88	$ 2.88	$ 2.88	$ 2.88	$ 2.88	$ 2.88
Out of District Sales Volumetric Charge (per 1,000 Gallons)	$ 2.88	$ 2.88	$ 2.88	$ 2.88	$ 2.88	$ 2.88
PID Residential 0-18,000 Gallons	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50

Minimum Charge

MUD 1 Residential	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58
Commercial	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58
Commercial (Solana)	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58
Apartments	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58
Commercial (Metered)	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58
Out of District Sales (Metered)	$ 16.77	$ 16.77	$ 16.77	$ 16.77	$ 16.77	$ 16.77
Out of District Sales	$ 16.77	$ 16.77	$ 16.77	$ 16.77	$ 16.77	$ 16.77
PID Residential	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58

Rate Adjustment Assumptions

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
MUD 1 Residential 0-18,000 Gallons	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial (Solana) Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
Apartments Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial (Metered) Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
Out of District Sales (Metered) Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
Out of District Sales Volumetric Charge (per 1,000 Gallons)	0.00%	0.00%	0.00%	0.00%	0.00%
PID Residential 0-18,000 Gallons	0.00%	0.00%	0.00%	0.00%	0.00%
MUD 1 Residential	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial (Solana)	0.00%	0.00%	0.00%	0.00%	0.00%
Apartments	0.00%	0.00%	0.00%	0.00%	0.00%
Commercial (Metered)	0.00%	0.00%	0.00%	0.00%	0.00%
Out of District Sales (Metered)	0.00%	0.00%	0.00%	0.00%	0.00%
Out of District Sales	0.00%	0.00%	0.00%	0.00%	0.00%
PID Residential	0.00%	0.00%	0.00%	0.00%	0.00%

Trophy Club MUD No. 1
Water and Wastewater Model
Sewer Revenue Under Current Rates
FY 2015

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14 58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16.77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2 50	$ 2.50	$ 2 50	$ 2.50	$ 2 50	$ 2.88	$ 2.88	$ 2 50	
Billing Determinants									
Annual # of Meters	34,284	732	-	252	144	-	-	14,700	50,112
Billed Flow (000, gallons)	567,252	28,742	-	42,294	12,196	2,280	-	198,271	851,035
Projected Revenue									
Meter Charge Revenue	$ 499,861	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 214,326	$ 730,633
Volumetric Revenue	1,418,130	71,855	-	105,734	30,490	6,566	-	495,678	2,128,453
Total Revenue	$ 1,917,991	$ 82,527	$ -	$ 109,409	$ 32,590	$ 6,566	$ -	$ 710,004	$ 2,859,086

Revenue Requirement	$ 1,627,551
Over/(Under) Recovery ($)	$ 1,231,535
Over/(Under) Recovery (%)	43%

Trophy Club MUD No. 1
Water and Wastewater Model
Sewer Revenue Under Current Rates
FY 2016

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14 58	$ 14 58	$ 14.58	$ 14.58	$ 14 58	$ 16 77	$ 16 77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2 50	$ 2 50	$ 2 50	$ 2.50	$ 2 50	$ 2 88	$ 2.88	$ 2 50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,428,202
Over/(Under) Recovery ($)	$ 476,878
Over/(Under) Recovery (%)	16%

Trophy Club MUD No. 1
Water and Wastewater Model
Sewer Revenue Under Current Rates
FY 2017

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16.77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.50	$ 2.88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,308,477
Over/(Under) Recovery ($)	$ 596,602
Over/(Under) Recovery (%)	21%

Trophy Club MUD No. 1
Water and Wastewater Model
Sewer Revenue Under Current Rates
FY 2018

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14.58	$ 14 58	$ 14.58	$ 14.58	$ 14.58	$ 16.77	$ 16 77	$ 14.58	
Volumetric Charge (per 1,000 Gallons)	$ 2 50	$ 2.50	$ 2.50	$ 2 50	$ 2.50	$ 2 88	$ 2.88	$ 2.50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,366,290
Over/(Under) Recovery ($)	$ 538,790
Over/(Under) Recovery (%)	19%

Trophy Club MUD No. 1
Water and Wastewater Model
Sewer Revenue Under Current Rates
FY 2019

	MUD 1 Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates									
Minimum Charge									
All Meter Sizes	$ 14 58	$ 14 58	$ 14.58	$ 14 58	$ 14 58	$ 16.77	$ 16 77	$ 14 58	
Volumetric Charge (per 1,000 Gallons)	$ 2.50	$ 2 50	$ 2.50	$ 2.50	$ 2 50	$ 2.88	$ 2 88	$ 2 50	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	578,597	28,742	-	42,294	12,196	-	-	202,236	864,065
Projected Revenue									
Meter Charge Revenue	$ 509,858	$ 10,673	$ -	$ 3,674	$ 2,100	$ -	$ -	$ 218,613	$ 744,917
Volumetric Revenue	1,446,493	71,855	-	105,734	30,490	-	-	505,591	2,160,163
Total Revenue	$ 1,956,351	$ 82,527	$ -	$ 109,409	$ 32,590	$ -	$ -	$ 724,204	$ 2,905,080

Revenue Requirement	$ 2,428,566
Over/(Under) Recovery ($)	$ 476,514
Over/(Under) Recovery (%)	16%

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Water CIP Input

Base Year for Current Costs	FY 2015
Cost Escalation Factor	3.00%

Project Description	Project Reference Number	Priority Ranking	Funding Fiscal Year	Estimated Current Cost	Estimated Future Cost	Funding Plan ($) Cash	Reserves	Debt
			2015	$ -	$ -	$		$ -
GPS System			2015	10,100	10,100	10 100		-
1 ton truck			2015	43,000	43,000	43,000		-
					-	-		-
10 Va ves $6500 each			2015	65,000	65,000	65,000		-
Fort Worth Water Line			2015	838,924	838,924	838,924		-
12 in va ve at water plant			2015	13,810	13,810	13,810		-
Pin Oaks (Streets)			2015	80,156	80,156	80,156		-
Timber Line Ct (Streets)			2015	31,250	31,250	31,250		-
Pebble Beach (Streets)			2015	197,500	197,500	197,500		-
TW King EST Drain Line and Valve			2015	25,960	25,960	25 960		-
Water Supply Feasibl lity Study with Westlake			2015	32,600	32,600	32 600		-
SUV			2015	20,000	20,000	20 000		-
Hardware			2015	42,000	42,000	42,000		-
6"water line replacement on Campus Circle			2015	19 297	19,297	19,297		-
Water Line Study			2015	100,000	100,000	100,000		-
Capital Projects			2016	300,000	309,000	309,000	-	-
Capital Projects					-		-	-
Capital Projects					-		-	-
Capital Projects					-		-	-
Placeholder					-			-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder					-	-		-
Placeholder					-			-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder					-			-
Placeholder					-			-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder					-		-	-
Placeholder					-			-
Placeholder					-			-
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Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder					-			-
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Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-			-
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Placeholder				-	-			-
Placeholder				-	-			-
Placeholder				-	-		-	-
Placeholder				-	-		-	-
Placeholder					-			-
TOTAL				$ 1,819,597	$ 1,828,597	$ 1,828,597	$ -	$ -

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Wastewater CIP Input

Base Year for Current Costs	FY 2015
Cost Escalation Factor	3.00%

Project Description	Project Reference Number	Priority Ranking	Funding Fiscal Year	Estimated Current Cost	Estimated Future Cost	Funding Plan ($) Cash	Reserves	Debt
Wastewater Treatment Expansion		1	2015	$ 14,995,000	14,995,000	$ -	$ -	$ 14,995,000
Crane Truck Bed			2015	30,000	30,000	30,000	-	-
Force Main Upgrade Lift#2			2015	112,000	112,000	112,000		-
Capital Projects			2016	300,000	309,000	309,000	-	-
Capital Projects					-	-	-	-
Capital Projects					-	-	-	-
Capital Projects					-	-	-	-
Placeholder					-		-	-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-		-	-
Placeholder					-			-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
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Placeholder					-	-	-	-
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Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-	-	-	-
Placeholder					-		-	-
Placeholder					-			-
Placeholder					-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-	-	-	-
Placeholder				-	-			-
Placeholder				-	-	-	-	-
Subtotals				**$ 15,437,000**	**$ 15,446,000**	**$ 451,000**	**$ -**	**$ 14,995,000**

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
CIP Funding Plan and Debt Service

Funding Plan Summary	Year 1 FY 2015	Year 2 FY 2016	Year 3 FY 2017	Year 4 FY 2018	Year 5 FY 2019	Year 6 FY 2020	Year 7 FY 2021	Year 8 FY 2022	Year 9 FY 2023	Year 10 FY 2024
WATER										
Cash	$ 1,519,597	$ 309,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-
TOTAL	**$ 1,519,597**	**$ 309,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
WASTEWATER										
Cash	$ 142,000	$ 309,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	14,995,000	-	-	-	-	-	-	-	-	-
TOTAL	**$ 15,137,000**	**$ 309,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL CIP FUNDING										
Cash	$ 1,661,597	$ 618,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	14,995,000	-	-	-	-	-	-	-	-	-
TOTAL	**$ 16,656,597**	**$ 618,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Existing Debt Service (P&I)	% Water	% Sewer	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Series 2010 Bonds	50.00%	50.00%	143,733	146,283	148,658	150,858	147,883	149,908	151,758	153,433	153,433	153,183
Series 2012 Bonds	50.00%	50.00%	248,250	249,350	249,350	249,226	258,976	253,350	251,600	254,700	257,500	
Series 2013 Bonds	50.00%	50.00%	226,525	223,025	227,775	222,225	226,675	220,825	224,975	223,825	222,525	
Series 2014 Tax Bonds	0.00%	100.00%	105,476	383,325	384,800	386,200	387,525	388,775	394,312	394,013	398,613	402,313
Series 2015 Revenue Bonds	0.00%	100.00%	136,989	444,838	595,638	598,338	595,838	598,238	600,438	602,438	604,238	610,838
2010 Maxx Force Note	0.00%	100.00%	37,414			-	-					
2013 Revenue Note	86.00%	14.00%	154,200	153,406								
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%					-				-	
Series Placeholder	50.00%	50.00%				-						
Series Placeholder	50.00%	50.00%										
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Series Placeholder	50.00%	50.00%	-	-	-	-	-	-	-	-	-	-
Total Existing Debt			**$ 1,052,587**	**$ 1,600,227**	**$ 1,606,221**	**$ 1,606,847**	**$ 1,616,897**	**$ 1,611,096**	**$ 1,623,083**	**$ 1,628,408**	**$ 1,636,309**	**$ 1,166,334**

Total % Water Debt	**42.0%**	**27.6%**	**19.5%**	**19.4%**	**19.6%**	**19.4%**	**19.4%**	**19.4%**	**19.4%**	**6.6%**
Total % Wastewater Debt	**58.0%**	**72.4%**	**80.5%**	**80.6%**	**80.4%**	**80.6%**	**80.6%**	**80.6%**	**80.6%**	**93.4%**
Beginning Balance	$ -	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000
Needed	14,995,000	-	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-	-	-
Ending Balance	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**
Current Unappropriated Bond Fund Balance	$ -									
Debt Needs Amount	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000
New Debt to be Issued										
Interest Rate (%)	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%	4.5%
Term of Issue (Years)	20	20	20	20	20	20	20	20	20	20

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
CIP Funding Plan and Debt Service

Funding Plan Summary		Year 1 FY 2015	Year 2 FY 2016	Year 3 FY 2017	Year 4 FY 2018	Year 5 FY 2019	Year 6 FY 2020	Year 7 FY 2021	Year 8 FY 2022	Year 9 FY 2023	Year 10 FY 2024
Planned Issuances											
Series Fiscal Year	2015										
Series Fiscal Year	2016										
Series Fiscal Year	2017										
Series Fiscal Year	2018										
Series Fiscal Year	2019										
Series Fiscal Year	2020										
Series Fiscal Year	2021										
Series Fiscal Year	2022										
Series Fiscal Year	2023										
Series Fiscal Year	2024										
Projected New Debt Summary											
Principal		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Interest		-	-	-	-	-	-	-	-	-	-
Total Projected Debt		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Presentation of Changes in Fund Balance - Current Rates

Interest Rate Factor	0.60%	0.60%	0.60%	0.60%

FINANCIAL SUMMARY	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING FUND BALANCE					
Unrestricted Cash Reserves	$ 588,167	$ 124,569	$ 50,719	$ 318,351	$ 301,151
TOTAL BEGINNING FUND BALANCE	$ 588,167	$ 124,569	$ 50,719	$ 318,351	$ 301,151
REVENUES					
Water Revenue	$ 4,459,380	$ 4,523,994	$ 4,523,994	$ 4,523,994	$ 4,523,994
Wastewater Revenue	2,859,086	2,905,080	2,905,080	2,905,080	2,905,080
Grants and Contributions	-	-	-	-	-
Ad valorem Taxes	686,738	686,738	686,738	686,738	686,738
Unrestricted Investment Earnings	-	-	-	-	-
Lease/Rental Income	211,829	211,829	211,829	211,829	211,829
Miscellaneous Fund Revenues	898,140	898,140	898,140	898,140	898,140
TOTAL REVENUES	$ 9,115,173	$ 9,225,781	$ 9,225,781	$ 9,225,781	$ 9,225,781
TOTAL FUNDS AVAILABLE	$ 9,703,340	$ 9,350,350	$ 9,276,500	$ 9,544,131	$ 9,526,932
CURRENT EXPENSES					
Water Expense	$ 5,600,275	$ 4,522,914	$ 4,397,427	$ 4,590,986	$ 4,795,224
Wastewater Expense	1,132,796	1,334,113	1,061,395	1,099,796	1,140,485
Collections Expense	-	-	-	-	-
Board of Directors Expense	22,881	23,522	24,180	24,857	25,553
Administration Expense	1,263,988	1,298,508	1,334,080	1,370,744	1,408,539
Non-Departmental Expense	503,694	517,797	532,296	547,200	562,522
Debt Service	1,055,137	1,602,777	1,608,771	1,609,397	1,619,447
TOTAL CURRENT EXPENSES	$ 9,578,770	$ 9,299,631	$ 8,958,149	$ 9,242,980	$ 9,551,770
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 9,578,770	$ 9,299,631	$ 8,958,149	$ 9,242,980	$ 9,551,770
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	$ 124,569	$ 50,719	$ 318,351	$ 301,151	$ (24,838)

Trophy Club MUD No. 1
Water and Wastewater COS & Rate Design Model
Presentation of Changes in Fund Balance - User Defined Rates

Interest Rate Factor	0.60%	0.60%	0.60%	0.60%

FINANCIAL SUMMARY	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
BEGINNING FUND BALANCE					
Unrestricted Cash Reserves	$ 588,167	$ 124,569	$ 609,432	$ 1,435,777	$ 1,977,291
TOTAL BEGINNING FUND BALANCE	$ 588,167	$ 124,569	$ 609,432	$ 1,435,777	$ 1,977,291
REVENUES					
Water Revenue	$ 4,459,380	$ 5,082,707	$ 5,082,707	$ 5,082,707	$ 5,082,707
Wastewater Revenue	2,859,086	2,905,080	2,905,080	2,905,080	2,905,080
Grants and Contributions					
Ad valorem Taxes	686,738	686,738	686,738	686,738	686,738
Unrestricted Investment Earnings	-	-	-	-	-
Lease/Rental Income	211,829	211,829	211,829	211,829	211,829
Miscellaneous Fund Revenues	898,140	898,140	898,140	898,140	898,140
TOTAL REVENUES	$ 9,115,173	$ 9,784,494	$ 9,784,494	$ 9,784,494	$ 9,784,494
TOTAL FUNDS AVAILABLE	**$ 9,703,340**	**$ 9,909,063**	**$ 10,393,926**	**$ 11,220,271**	**$ 11,761,785**
CURRENT EXPENSES					
Water Expense	$ 5,600,275	$ 4,522,914	$ 4,397,427	$ 4,590,986	$ 4,795,224
Wastewater Expense	1,132,796	1,334,113	1,061,395	1,099,796	1,140,485
Collections Expense	-	-	-	-	-
Board of Directors Expense	22,881	23,522	24,180	24,857	25,553
Administration Expense	1,263,988	1,298,508	1,334,080	1,370,744	1,408,539
Non-Departmental Expense	503,694	517,797	532,296	547,200	562,522
Debt Service	1,055,137	1,602,777	1,608,771	1,609,397	1,619,447
TOTAL CURRENT EXPENSES	$ 9,578,770	$ 9,299,631	$ 8,958,149	$ 9,242,980	$ 9,551,770
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 9,578,770	$ 9,299,631	$ 8,958,149	$ 9,242,980	$ 9,551,770
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	$ 124,569	$ 609,432	$ 1,435,777	$ 1,977,291	$ 2,210,016

Trophy Club MUD No. 1
Water and Wastewater Cost of Service & Rate Design Model
Table of Contents

Budget Fiscal Year

2015

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

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

Inflation Factor Assumptions

Description	FY 2016	FY 2017	FY 2018	FY 2019
Personnel Services	2.80%	2.80%	2.80%	2.80%
Professional Services	2.80%	2.80%	2.80%	2.80%
Operating Expenditures	2.80%	2.80%	2.80%	2.80%
Consumable Supplies	2.80%	2.80%	2.80%	2.80%
Capita	0.00%	0.00%	0.00%	0.00%
Electricity	10.00%	10.00%	10.00%	10.00%
Chemicals	2.80%	2.80%	2.80%	2.80%
General	2.80%	2.80%	2.80%	2.80%
Wholesale Water	3.27%	4.76%	4.78%	4.81%
None	0.00%	0.00%	0.00%	0.00%
2015	0.00%	0.00%	0.00%	0.00%
Reserve Fund	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%
Blank	0.00%	0.00%	0.00%	0.00%

Water and Sewer Allocation Factors

Description	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %	Water %	Sewer %
100% Water	100%	0%	100%	0%	100%	0%	100%	0%	100%	0%
100% Sewer	0%	100%	0%	100%	0%	100%	0%	100%	0%	100%
Customers	52%	48%	52%	48%	52%	48%	52%	48%	52%	48%
Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Projected Debt Service	0%	100%	0%	100%	0%	100%	0%	100%	0%	100%
Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

Base/Extra/Customer Alloc Factors															
Description	FY 2015			FY 2016			FY 2017			FY 2018			FY 2019		
	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer	% Base	% Extra	% Customer
100% Base	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%
100% Extra	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%
100% Customer	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%	0%	0%	100%
Revenue Requirement	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Base/Extra	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COS Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Personnel Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Professional Services	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%
Operating Expenditures	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Consumable Supplies	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

WATER

MUD 1 Residential

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

Commercial

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

Commercial (Solana)

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

Apartments

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

Sewer

MUD 1 Residential

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

Commercial

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

Commercial (Solana)

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

Apartments

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

Summit Median

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

Commercial (Metered)

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

Master Distric Commercial

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

Out of District Sales (Metered)

Volume (Gallons)	$
Meter Charge	16.77
Volumetric Charge (per 1,000 Gallons)	2.88

Out of District Water Sales

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

Out of District Sales

Volume (Gallons)	$
Meter Charge	16.77
Volumetric Charge (per 1,000 Gallons)	2.88

PID Residential

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

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-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-		Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	**$ 394,484**	**$0**	**$394,484**		**$405,530**	**$416,884**	**$428,557**	**$440,557**
	PROFESSIONAL SERVICES								
135-55005-010-000	Engineering	$ 10,000	$ -	$ 10,000	Professional Services	$ 10,280	$ 10,568	$ 10,864	$ 11,168
135-55070-010-000	Independent Labor	-	-	-	Professional Services	-	-	-	-
135-55080-010-000	Maintenance & Repairs	81,113	-	81,113	Professional Services	83,384	85,719	88,119	90,586
135-55090-010-000	Vehicle Maintenance	8,000	-	8,000	Professional Services	8,224	8,454	8,691	8,934
135-55100-010-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	3,500	-	3,500	Professional Services	3,598	3,699	3,802	3,909
135-55135-010-000	Lab Analysis	10,500	-	10,500	Professional Services	10,794	11,096	11,407	11,726
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PROFESSIONAL SERVICES	**$ 113,113**	**$0**	**$113,113**		**$116,280**	**$119,536**	**$122,883**	**$126,324**
	OPERATING EXPENDITURES								
135-60010-010-000	Communications/Pagers/Mobiles	$ 4,913	$ -	$ 4,913	Operating Expenditures	$ 5,051	$ 5,192	$ 5,337	$ 5,487
135-60020-010-000	Electricity	160,765	-	160,765	Electricity	176,842	194,526	213,978	235,376
135-60035-010-000	Postage	-	-	-	Operating Expenditures	-	-	-	-
135-60050-010-000	Bad Debt Expense	-	-	-	Operating Expenditures	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	500	-	500	Operating Expenditures	514	528	543	558
135-60070-010-000	Dues & Memberships	500	-	500	Operating Expenditures	514	528	543	558
135-60080-010-000	School & Training	4,138	-	4,138	Operating Expenditures	4,254	4,373	4,495	4,621
135-60090-010-000	Safety Program	400	-	400	Operating Expenditures	411	423	435	447
135-60100-010-000	Travel & per diem	1,500	-	1,500	Operating Expenditures	1,542	1,585	1,630	1,675
135-60105-010-000	Rent/Lease Equipment	1,500	-	1,500	Operating Expenditures	1,542	1,585	1,630	1,675
135-60135-010-000	TCEQ Fees & Permits	54,275	(17,668)	36,607	Operating Expenditures	37,632	38,686	39,769	40,882
135-60150-010-000	Wholesale Water	2,928,308	-	2,928,308	Wholesale Water	3,024,045	3,167,851	3,319,319	3,478,886
135-60245-010-000	Miscellaneous Expenses	200	-	200	Operating Expenditures	206	211	217	223
135-60280-010-000	Property Maintenance	3,500	-	3,500	Operating Expenditures	3,598	3,699	3,802	3,909
135-60285-010-000	Lawn Equipment & Maintenance	250	-	250	Operating Expenditures	257	264	272	279
135-60360-010-000	Furniture/Equipment <$5000	3,500	-	3,500	Operating Expenditures	3,598	3,699	3,802	3,909
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	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 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
	CAPTIAL EXPENDITURES								
135-69005-010-000	Capital Expenses	$ 1,519,597	$	$ 1,519,597	Capital	$ 309,000	$ 318,270	$ 327,818	$ 337,653
135-69008-010-000	Short Term Debt	132,612	(132,612)	-		-	-	-	-
135-69035-010-000	Vehicles			-	Capital	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	75,000	-	75,000	Capital	75,000	75,000	75,000	75,000
135-69280-010-000	Capital Repairs	-	-	-	Capita	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	151,507	-	151,507	Capita	151,507	151,507	151,507	151,507
135-69281-010-000	Capital Repairs - Ground Storage			-	Capita	-	-	-	-
135-69295-010-000	Unexpected Maintenance			-	Capita	-	-	-	-
135-69305-010-000	Capital Leases			-	Capita	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES	$ 1,878,716	$ (132,612)	$ 1,746,104		$ 535,507	$ 544,777	$ 554,325	$ 564,160
	TOTAL WATER EXPENDITURES	$ 5,750,555	$ (150,280)	$ 5,600,275		$ 4,522,914	$ 4,715,697	$ 4,918,804	$ 5,132,877
	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-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	**$ 484,080**	**$ -**	**$ 484,080**		**$ 497,634**	**$ 511,568**	**$ 525,892**	**$ 540,617**
	PROFESSIONAL & CONTRACTUAL SERVICES								
	Engineering	$ -	$ -	$ -	Professional Services	$ -	$ -	$ -	$ -
135-55070-020-000	**Independent Labor**	-	-	-	Professional Services	-	-	-	-
135-55080-020-000	**Maintenance & Repairs**	72,600	-	72,600	Professional Services	74,633	76,723	78,871	81,079
135-55090-020-000	**Vehicle Maintenance**	3,000		3,000	Professional Services	3,084	3,170	3,259	3,350
135-55100-020-000	**Building Maint. & Supplies**			-	Professional Services	-	-	-	-
135-55105-020-000	**Maintenance-Backhoe/Skid Loader**	500		500	Professional Services	514	528	543	558
135-55125-020-000	**Dumpster Services**	55,000		55,000	Professional Services	56,540	58,123	59,751	61,424
135-55135-020-000	**Lab Analysis**	25,000	-	25,000	Professional Services	25,700	26,420	27,159	27,920
135-	Placeholder	-		-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	**$ 156,100**	**$ -**	**$ 156,100**		**$ 160,471**	**$ 164,964**	**$ 169,583**	**$ 174,331**
	OPERATING EXPENDITURES								
135-60005-020-000	**Telephone**	$ -	$ -	$ -	Operating Expenditures	$ -	$ -	$ -	$ -
135-60010-020-000	**Communications/Pagers/Mobiles**	4,662		4,662	Operating Expenditures	4,793	4,927	5,065	5,206
135-60020-020-000	**Electricity**	139,292		139,292	Electricity	153,221	168,543	185,398	203,937
135-60025-020-000	**Water**			-	Operating Expenditures	-	-	-	-
135-60035-020-000	**Postage**	-	-	-	Operating Expenditures	-	-	-	-
135-60066-020-000	**Publications/Books/Subscripts**	400	-	400	Operating Expenditures	411	423	435	447
135-60080-020-000	**Schools & Training**	3,065	-	3,065	Operating Expenditures	3,151	3,239	3,330	3,423
135-60090-020-000	**Safety Program**	550	-	550	Operating Expenditures	565	581	598	614
135-60100-020-000	**Travel & per diem**	2,000		2,000	Operating Expenditures	2,056	2,114	2,173	2,234
135-60105-020-000	**Rent/Lease Equipment**	7,500		7,500	Operating Expenditures	7,710	7,926	8,148	8,376
135-60125-020-000	**Advertising**	-	-	-	Operating Expenditures	-	-	-	-
135-60135-020-000	**TCEQ Fees & Permits**	17,150	(6,684)	10,466	Operating Expenditures	10,759	11,060	11,370	11,688
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 I&S	65,255	(65,255)	-	Blank	-	-	-	-
135-60332-020-000	Interfund Transfer Out-Rev I&S	146,989	(146,989)	-	Blank	-	-	-	-
135-60333-020-000	Interfund Transfer Out-Reserve	123,336	-	123,336	Reserve Fund	123,336	123,336	123,336	123,336
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	TOTAL OPERATING EXPENDITURES	**$ 501,249**	**$ (208,928)**	**$ 292,321**		**$ 307,082**	**$ 323,258**	**$ 340,991**	**$ 360,434**
	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	-	-	-	-
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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	$ 142,000	$	$ 142,000	Capita	$ 309,000	$ 318,270	$ 327,818	$ 337,653
135-69008-020-000	Short Term Debt	59,002	(59,002)	-	Capital	-	-	-	-
135-69280-020-000	Capital Repairs		-	-	Capita	-	-	-	-
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135-	Placeholder	-	-	-	Blank	-	-	-	-
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	TOTAL CAPITAL EXPENDITURES	$ 201,002	$ (59,002)	$ 142,000		$ 309,000	$ 318,270	$ 327,818	$ 337,653
	TOTAL WASTEWATER EXPENDITURES	$ 1,404,787	$ (267,930)	$ 1,136,857		$ 1,338,289	$ 1,383,957	$ 1,432,026	$ 1,482,674
	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	-	-	-	-
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	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	-	-	-	-
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	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	-	-	-	-

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-60070-021-000	Dues & Memberships	-	-	-	Operating Expenditures	-	-	-	-
135-60080-021-000	Schools & Training	-	-	-	Operating Expenditures	-	-	-	-
135-60090-021-000	Safety Program	-	-	-	Operating Expenditures	-	-	-	-
135-60100-021-000	Travel & per diem	-	-	-	Operating Expenditures	-	-	-	-
135-60105-021-000	Rent/Lease Equipment			-	Operating Expenditures	-	-	-	-
135-60245-021-000	Miscellaneous Expenses			-	Operating Expenditures	-	-	-	-
135-60280-021-000	Property Maintenance			-	Blank	-	-	-	-
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135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	CONSUMABLE SUPPLIES								
135-65005-021-000	Fuel & Lube		$ -	$ -	Consumable Supplies	$ -	$ -	$ -	$ -
135-65010-021-000	Uniforms		-	-	Consumable Supplies	-	-	-	-
135-65030-021-000	Chemicals			-	Consumable Supplies	-	-	-	-
135-65035-021-000	Small Tools			-	Consumable Supplies	-	-	-	-
135-65040-021-000	Safety Equipment			-	Consumable Supplies	-	-	-	-
135-65055-021-000	Hardware		-	-	Consumable Supplies	-	-	-	-
135-65095-021-000	Maintenance Supplies	-	-	-	Consumable Supplies	-	-	-	-
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135	Placeholder			-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	CAPITAL EXPENDITURES								
135-69005-021-000	Capital Expenses		$ -	$ -	Capital	$ -	$ -	$ -	$ -
135-69008-021-000	Short Term Debt			-	None				
135-69035-021-000	Vehicles			-	Capital	-	-	-	-
135-69280-021-000	Capital Repairs		-	-	Capital	-	-	-	-
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135	Placeholder			-	Blank	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	TOTAL COLLECTION EXPENDITURES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	BOARD OF DIRECTORS								
	PERSONNEL SERVICES								
135-50005-026-000	Salaries & Wages	$ 10,000	$ -	$ 10,000	Personnel Services	$ 10,280	$ 10,568	$ 10,864	$ 11,168
135-50030-026-000	Social Security Taxes	620		620	Personnel Services	637	655	674	692
135-50035-026-000	Medicare Taxes	145		145	Personnel Services	149	153	158	162
135-50040-026-000	Unemployment Taxes	230		230	Personnel Services	236	243	250	257
135-50045-026-000	Workman's Compensation	36	-	36	Personnel Services	37	38	39	40
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	TOTAL PERSONNEL SERVICES	$ 11,031	$ -	$ 11,031		$ 11,340	$ 11,657	$ 11,984	$ 12,319
	OPERATING EXPENDITURES								
135-60035-026-000	Postage	$ -	$ -	$ -	Operating Expenditures	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	150	-	150	Operating Expenditures	154	159	163	168
135-60070-026-000	Dues & Memberships	500	-	500	Operating Expenditures	514	528	543	558
135-60075-026-000	Meetings	950		950	Operating Expenditures	977	1,004	1,032	1,061

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-60080-026-000	Schools & Training	4,000	-	4,000	Operating Expenditures	4,112	4,227	4,345	4,467
135-60100-026-000	Travel & per diem	4,250	-	4,250	Operating Expenditures	4,369	4,491	4,617	4,746
135-60245-026-000	Miscellaneous Expenses	2,000	-	2,000	Operating Expenditures	2,056	2,114	2,173	2,234
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135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	**$ 11,850**	**$ -**	**$ 11,850**		**$ 12,182**	**$ 12,523**	**$ 12,874**	**$ 13,234**
	CONSUMABLE SUPPLIES								
135-65085-026-000	Office Supplies	$	$	$ -	Blank	$ -	$ -	$ -	$ -
135-	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
	CAPITAL EXPENDITURES								
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135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL BOARD OF DIRECTORS EXPENDITURES	**$ 22,881**	**$ -**	**$ 22,881**		**$ 23,522**	**$ 24,180**	**$ 24,857**	**$ 25,553**
	ADMINISTRATION								
	PERSONNEL SERVICES								
135-50005-030-000	Salaries & Wages	$ 470,732	$	$ 470,732	Personnel Services	$ 483,912	$ 497,462	$ 511,391	$ 525,710
135-50010-030-000	Overtime	1,000		1,000	Personnel Services	1,028	1,057	1,086	1,117
135-50016-030-000	Longevity	3,283	-	3,283	Personnel Services	3,375	3,469	3,567	3,666
135-50020-030-000	Retirement	42,184	-	42,184	Personnel Services	43,365	44,579	45,828	47,111
135-50026-030-000	Medical Insurance	62,000	-	62,000	Personnel Services	63,736	65,521	67,355	69,241
135-50027-030-000	Dental Insurance	4,494		4,494	Personnel Services	4,620	4,749	4,882	5,019
135-50028-030-000	Vision Insurance	1,116		1,116	Personnel Services	1,147	1,179	1,212	1,246
135-50029-030-000	Life Insurance & Other	4,333		4,333	Personnel Services	4,454	4,579	4,707	4,839
135-50030-030-000	Social Security Taxes	29,654	-	29,654	Personnel Services	30,484	31,338	32,215	33,117
135-50035-030-000	Medicare Taxes	7,317	-	7,317	Personnel Services	7,522	7,732	7,949	8,172
135-50040-030-000	Unemployment Taxes	1,449	-	1,449	Personnel Services	1,490	1,531	1,574	1,618
135-50045-030-000	Workman's Compensation	1,636		1,636	Personnel Services	1,682	1,729	1,777	1,827
135-50060-030-000	Pre-emp Physicals/Testing	500		500	Personnel Services	514	528	543	558
135-50070-030-000	Employee Relations	5,000		5,000	Personnel Services	5,140	5,284	5,432	5,584
135-50075-030-000	Tuition Reimbursement			-	Blank	-	-	-	-
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	TOTAL PERSONNEL SERVICES	**$ 634,698**	**$ -**	**$ 634,698**		**$ 652,470**	**$ 670,739**	**$ 689,519**	**$ 708,826**
	PROFESSIONAL & CONTRACTUAL SERVICES								
135-55030-030-000	Software & Support	$ 121,635	$ -	$ 121,635	Professional Services	$ 125,041	$ 128,542	$ 132,141	$ 135,841
135-55070-030-000	Independent Labor	32,550	-	32,550	Professional Services	33,461	34,398	35,361	36,352
135-55080-030-000	Maintenance & Repairs	4,500		4,500	Professional Services	4,626	4,756	4,889	5,026
135-55100-030-000	Building Maint & Supplies	6,500		6,500	Professional Services	6,682	6,869	7,061	7,259
135-55120-030-000	Cleaning Services	8,100		8,100	Professional Services	8,327	8,560	8,800	9,046
135-55160-030-000	Professional Outside Services	61,950	-	61,950	Professional Services	63,685	65,468	67,301	69,185
135-55161-030-000	Town Personnel Contract	26,170	-	26,170	Professional Services	26,903	27,656	28,430	29,226
135-55165-030-000	Collection Fees	200		200	Professional Services	206	211	217	223
135-55205-030-000	Utility Billing Contract	8,200		8,200	Professional Services	8,430	8,666	8,908	9,158

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-	Placeholder	-	-	-					
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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	32,000	-	32,000	Operating Expenditures	32,896	33,817	34,764	35,737
135-60050-030-000	Bad Debt Expense	6,200	-	6,200	Operating Expenditures	6,374	6,552	6,736	6,924
135-60055-030-000	Insurance	48,751	-	48,751	Operating Expenditures	50,116	51,519	52,962	54,445
135-60066-030-000	Publications/Books/Subscripts	1,600		1,600	Operating Expenditures	1,645	1,691	1,738	1,787
135-60070-030-000	Dues & Memberships	6,000		6,000	Operating Expenditures	6,168	6,341	6,518	6,701
135-60075-030-000	Meetings	4,479		4,479	Operating Expenditures	4,604	4,733	4,866	5,002
135-60080-030-000	Schools & Training	10,235	-	10,235	Operating Expenditures	10,522	10,816	11,119	11,430
135-60100-030-000	Travel & per diem	5,400	-	5,400	Operating Expenditures	5,551	5,707	5,866	6,031
135-60110-030-000	Physicals/Testing	200	-	200	Operating Expenditures	206	211	217	223
135-60115-030-000	Elections	-	-	-	Operating Expenditures	-	-	-	-
135-60125-030-000	Advertising	2,500		2,500	Operating Expenditures	2,570	2,642	2,716	2,792
135-60130-030-000	Reg Assessment Fee (5%)			-	Operating Expenditures	-	-	-	-
135-60235-030-000	Security	1,350		1,350	Operating Expenditures	1,388	1,427	1,467	1,508
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	17,500	-	17,500	Operating Expenditures	17,990	18,494	19,012	19,544
135-60270-030-000	4th of July Celebration	10,000	-	10,000	Operating Expenditures	10,280	10,568	10,864	11,168
135-60360-030-000	Furniture/Equipment < $5000	10,475	-	10,475	Operating Expenditures	10,768	11,070	11,380	11,698
135-60336-030-000	Intergov Transfer Out to MUD TAX I&S	14,000	(14,000)	-	Blank	-	-	-	-
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	TOTAL OPERATING EXPENDITURES	**$ 230,107**	**$ (14,000)**	**$ 216,107**		**$ 223,022**	**$ 230,217**	**$ 237,709**	**$ 245,514**
	CONSUMABLE SUPPLIES								
135-65010-030-000	Uniforms	$ 1,855	$	$ 1,855	Consumable Supplies	$ 1,907	$ 1,960	$ 2,015	$ 2,072
135-65055-030-000	Hardware IT	35,226		35,226	Consumable Supplies	36,212	37,226	38,269	39,340
135-65085-030-000	Office Supplies	9,000	-	9,000	Consumable Supplies	9,252	9,511	9,777	10,051
135-65090-030-000	Printer Supplies & Maintenance	4,732	-	4,732	Consumable Supplies	4,864	5,001	5,141	5,285
135-65095-030-000	Maintenance Supplies	5,000	-	5,000	Consumable Supplies	5,140	5,284	5,432	5,584
135-65097-030-000	Vending Machine Supplies	200		200	Consumable Supplies	206	211	217	223
135-65105-030-000	Printing	4,800		4,800	Consumable Supplies	4,934	5,073	5,215	5,361
135-69170-030-000	Copier Lease Installments	4,236		4,236	Consumable Supplies	4,355	4,477	4,602	4,731
135-69195-030-000	Gasb34/Reserve for Replacement IT	16,329		16,329	Consumable Supplies	16,786	17,256	17,739	18,236
135-69005-030-000	Capital Outlays	62,000	-	62,000	Blank	62,000	62,000	62,000	62,000
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135-	Placeholder	-	-	-	Blank	-	-	-	-
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135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	**$ 143,378**	**$ -**	**$ 143,378**		**$ 145,657**	**$ 147,999**	**$ 150,407**	**$ 152,882**
	TOTAL ADMINSTRATION EXPENDITURES	**$ 1,277,988**	**$ (14,000)**	**$ 1,263,988**		**$ 1,298,508**	**$ 1,334,080**	**$ 1,370,744**	**$ 1,408,539**
	NON DEPARTMENTAL								
135-55045-039-000	Legal	$ 467,403	$ -	$ 467,403	General	$ 480,490	$ 493,944	$ 507,774	$ 521,992
135-55055-039-000	Auditing	22,491		22,491	General	23,121	23,768	24,434	25,118

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
135-55060-039-000	Appraisal	10,000	-	10,000	General	10,280	10,568	10,864	11,168
135-55065-039-000	Tax Admin Fees	3,800	-	3,800	General	3,906	4,016	4,128	4,244
135-60344-039-000	Intergov Trans Out (Fire CIP)	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL NON DEPARTMENTAL	**$ 503,694**	**$ -**	**$ 503,694**		**$ 517,797**	**$ 532,296**	**$ 547,200**	**$ 562,522**
	DEBT SERVICE EXPENSES								
533-70005-051-000	Paying Agent Fee	$ 2,550	$	$ 2,550	Blank	$ 2,550	$ 2,550	$ 2,550	$ 2,550
533-70025-051-000	Bond Interest Expense-Tax			-	Blank	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax			-	Blank	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	-	-	-	Blank	-	-	-	-
533-70045-051-000	Bond Principal Expense- Rev Bonds	-	-	-	Blank	-	-	-	-
533-	Existing Long Term Debt Service	-	1,052 587	1,052,587	Blank	1,600,227	1,606,221	1,606,847	1,616,897
534	Existing Long Term Debt Service			-	Blank	-	-	-	-
533-	Placeholder			-	Blank	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES	**$ 2,550**	**$ 1,052,587**	**$ 1,055,137**		**$ 1,602,777**	**$ 1,608,771**	**$ 1,609,397**	**$ 1,619,447**
	TOTAL COST OF SERVICE	**$ 8,962,455**	**$ 620,377**	**$ 9,582,832**		**$ 9,303,806**	**$ 9,598,981**	**$ 9,903,028**	**$ 10,231,612**
	REVENUE OFFSETS								
	DEBT SERVICE REVENUES								
533-40000-000-000	Property Taxes	$ 466,019	$ -	$ 466,019	None	$ 466,019	$ 466,019	$ 466,019	$ 466,019
533-40002-000-000	Property Taxes/Delinquent	2,500	-	2,500	None	2,500	2,500	2,500	2,500
533-40015-000-000	Property Taxes/P & I	1,600	-	1,600	None	1,600	1,600	1,600	1,600
533-48005-000-000	Reserve Funds from PID Utility Fees	14,000	-	14,000	None	14,000	14,000	14,000	14,000
533-49010-000-000	Interest Income	375	-	375	None	375	375	375	375
533-49015-000-000	Lease/Rental Income	211,829	-	211,829	None	211,829	211,829	211,829	211,829
533-49110-000-000	Premium on Bonds Sold	-	-	-	None	-	-	-	-
533-49141-000	Interfund Transfer PID Surcharge	65,255		$65,255	Blank	65,255	65,255	65,255	65,255
534-49143-000	Interfund Transfer- WW Sales	136,989		$136,989	Blank	136,989	136,989	136,989	136,989
528-49141-000	Debt Reserve Fund	123,336	(123,336)	0	Reserve Fund				
533-	Placeholder	0	0	0	Blank				
533-	Placeholder	0	0	0	Blank				
	TOTAL DEBT SERVICE REVENUES	**$ 1,021,903**	**$ (123,336)**	**$ 898,567**		**$ 898,567**	**$ 898,567**	**$ 898,567**	**$ 898,567**
	GENERAL FUND REVENUES								
135-40000-000-000	Property Taxes	$ 167,857	$ -	$ 167,857	None	$ 167,857	$ 167,857	$ 167,857	$ 167,857
135-40002-000-000	Property Taxes/Delinquent			-	None	-	-	-	-
135-40015-000-000	Property Taxes/P & I	900	-	900	None	900	900	900	900
135-40025-000-000	PID Surcharge	133,997	-	133,997	None	133,997	133,997	133,997	133,997
135-47000-000-000	Water	4,747,789	(4,747,789)	-	None	-	-	-	-
135-47005-000-000	Sewer	2,270,982	(2,270,982)	-	None	-	-	-	-
135-47020-000-000	Standby			-	None	-	-	-	-
135-47025-000-000	Penalties	80,000		80,000	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	-	-	-	-

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
135-49035-000-000	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	Oversize 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	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	19,607	0	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)**	**$ 8,692,087**	**$ 7,786,125**		**$ 7,507,099**	**$ 7,802,274**	**$ 8,106,321**	**$ 8,434,905**

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

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
	WATER											
	PERSONNEL SERVICES											
135-50005-010-000	Salaries & Wages	100% Water	$ 244,578	$ -	$ 251,426	$ -	$ 258,466	$ -	$ 265,703	$ -	$ 273,143	$ -
135-50010-010-000	Overtime	100% Water	19,500	-	20,046	-	20,607	-	21,184	-	21,777	-
135-50016-010-000	Longevity	100% Water	2,705	-	2,781	-	2,859	-	2,939	-	3,021	-
135-50017-010-000	Certification	100% Water	3,900	-	4,009	-	4,121	-	4,237	-	4,355	-
135-50020-010-000	Retirement	100% Water	23,987	-	24,659	-	25,349	-	26,059	-	26,788	-
135-50026-010-000	Medical Insurance	100% Water	51,487	-	52,929	-	54,411	-	55,934	-	57,500	-
135-50027-010-000	Dental Insurance	100% Water	4,188	-	4,305	-	4,426	-	4,550	-	4,677	-
135-50028-010-000	Vision Insurance	100% Water	990	-	1,018	-	1,046	-	1,076	-	1,106	-
135-50029-010-000	Life Insurance & Other	100% Water	3,074	-	3,160	-	3,249	-	3,340	-	3,433	-
135-50030-010-000	Social Security Taxes	100% Water	17,192	-	17,673	-	18,168	-	18,677	-	19,200	-
135-50035-010-000	Medicare Taxes	100% Water	4,021	-	4,134	-	4,249	-	4,368	-	4,491	-
135-50040-010-000	Unemployment Taxes	100% Water	1,242	-	1,277	-	1,313	-	1,349	-	1,387	-
135-50045-010-000	Workman's Compensation	100% Water	16,020	-	16,469	-	16,930	-	17,404	-	17,891	-
135-50060-010-000	Pre-emp Physicals/Testing	100% Water	1,300	-	1,336	-	1,374	-	1,412	-	1,452	-
135-50070-010-000	Employee Relations	100% Water	300	-	308	-	317	-	326	-	335	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ 394,484	$ -	$ 405,530	$ -	$ 416,884	$ -	$ 428,557	$ -	$ 440,557	$ -
	PROFESSIONAL SERVICES											
135-55005-010-000	Engineering	100% Water	$ 10,000	$ -	$ 10,280	$ -	$ 10,568	$ -	$ 10,864	$ -	$ 11,168	$ -
135-55070-010-000	Independent Labor	100% Water	-	-	-	-	-	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	100% Water	81,113	-	83,384	-	85,719	-	88,119	-	90,586	-
135-55090-010-000	Vehicle Maintenance	100% Water	8,000	-	8,224	-	8,454	-	8,691	-	8,934	-
135-55100-010-000	Building Maint. & Supplies	100% Water	-	-	-	-	-	-	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	100% Water	3,500	-	3,598	-	3,699	-	3,802	-	3,909	-
135-55135-010-000	Lab Analysis	100% Water	10,500	-	10,794	-	11,096	-	11,407	-	11,726	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PROFESSIONAL SERVICES		$ 113,113	$ -	$ 116,280	$ -	$ 119,536	$ -	$ 122,883	$ -	$ 126,324	$ -
	OPERATING EXPENDITURES											
135-60010-010-000	Communications/Pagers/Mobiles	100% Water	$ 4,913	$ -	$ 5,051	$ -	$ 5,192	$ -	$ 5,337	$ -	$ 5,487	$ -
135-60020-010-000	Electricity	100% Water	160,765	-	176,842	-	194,526	-	213,978	-	235,376	-
135-60035-010-000	Postage	100% Water	-	-	-	-	-	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	100% Water	-	-	-	-	-	-	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	100% Water	500	-	514	-	528	-	543	-	558	-
135-60070-010-000	Dues & Memberships	100% Water	500	-	514	-	528	-	543	-	558	-
135-60080-010-000	School & Training	100% Water	4,138	-	4,254	-	4,373	-	4,495	-	4,621	-
135-60090-010-000	Safety Program	100% Water	400	-	411	-	423	-	435	-	447	-
135-60100-010-000	Travel & per diem	100% Water	1,500	-	1,542	-	1,585	-	1,630	-	1,675	-
135-60105-010-000	Rent/Lease Equipment	100% Water	1,500	-	1,542	-	1,585	-	1,630	-	1,675	-
135-60135-010-000	TCEQ Fees & Permits	100% Water	36,607	-	37,632	-	38,686	-	39,769	-	40,882	-
135-60150-010-000	Wholesale Water	100% Water	2,928,308	-	3,024,045	-	3,167,851	-	3,319,319	-	3,478,886	-
135-60245-010-000	Miscellaneous Expenses	100% Water	200	-	206	-	211	-	217	-	223	-
135-60280-010-000	Property Maintenance	100% Water	3,500	-	3,598	-	3,699	-	3,802	-	3,909	-
135-60285-010-000	Lawn Equipment & Maintenance	100% Water	250	-	257	-	264	-	272	-	279	-
135-60360-010-000	Furniture/Equipment <$5000	100% Water	3,500	-	3,598	-	3,699	-	3,802	-	3,909	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		$ 3,146,581	$ -	$ 3,260,004	$ -	$ 3,423,150	$ -	$ 3,595,772	$ -	$ 3,778,486	$ -
	CONSUMABLE SUPPLIES											
135-65005-010-000	Fuel & Lube	100% Water	$ 19,173	$ -	$ 19,710	$ -	$ 20,262	$ -	$ 20,829	$ -	$ 21,412	$ -

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

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
135-65010-010-000	Uniforms	100% Water	3,620	-	3,721	-	3,826	-	3,933	-	4,043	-
135-65030-010-000	Chemicals	100% Water	10,000	-	10,280	-	10,568	-	10,864	-	11,168	-
135-65035-010-000	Small Tools	100% Water	1,200	-	1,234	-	1,268	-	1,304	-	1,340	-
135-65040-010-000	Safety Equipment	100% Water	1,000	-	1,028	-	1,057	-	1,086	-	1,117	-
135-65050-010-000	Meter Expense	100% Water	165,000	-	169,620	-	174,369	-	179,252	-	184,271	-
135-65055-010-000	Hardware	100% Water	-	-	-	-	-	-	-	-	-	-
135-65085-010-000	Office Supplies	100% Water	-	-	-	-	-	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	100% Water	-	-	-	-	-	-	-	-	-	-
135-65100-010-000	Copies	100% Water	-	-	-	-	-	-	-	-	-	-
135-65105-010-000	Printing	100% Water	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		$ 199,993	$ -	$ 205,593	$ -	$ 211,349	$ -	$ 217,267	$ -	$ 223,351	$ -
	CAPTIAL EXPENDITURES											
135-69005-010-000	Capital Expenses	100% Water	$ 1,519,597	$ -	$ 309,000	$ -	$ 318,270	$ -	$ 327,818	$ -	$ 337,653	$ -
135-69008-010-000	Short Term Debt	100% Water	-	-	-	-	-	-	-	-	-	-
135-69035-010-000	Vehicles	100% Water	-	-	-	-	-	-	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	100% Water	75,000	-	75,000	-	75,000	-	75,000	-	75,000	-
135-69280-010-000	Capital Repairs	100% Water	-	-	-	-	-	-	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	100% Water	151,507	-	151,507	-	151,507	-	151,507	-	151,507	-
135-69281-010-000	Capital Repairs - Ground Storage	100% Water	-	-	-	-	-	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	100% Water	-	-	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	100% Water	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES		$ 1,746,104	$ -	$ 535,507	$ -	$ 544,777	$ -	$ 554,325	$ -	$ 564,160	$ -
	TOTAL WATER EXPENDITURES		$ 5,600,275	$ -	$ 4,522,914	$ -	$ 4,715,697	$ -	$ 4,918,804	$ -	$ 5,132,877	$ -
	WASTEWATER											
	PERSONNEL SERVICES											
135-50005-020-000	Salaries & Wages	100% Sewer	$ -	$ 307,875	$ -	$ 316,496	$ -	$ 325,357	$ -	$ 334,467	$ -	$ 343,832
135-50010-020-000	Overtime	100% Sewer	-	24,500	-	25,186	-	25,891	-	26,616	-	27,361
135-50016-020-000	Longevity	100% Sewer	-	5,617	-	5,774	-	5,936	-	6,102	-	6,273
135-50017-020-000	Certification	100% Sewer	-	6,600	-	6,785	-	6,975	-	7,170	-	7,371
135-50020-020-000	Retirement	100% Sewer	-	30,317	-	31,166	-	32,039	-	32,936	-	33,858
135-50026-020-000	Medical Insurance	100% Sewer	-	56,244	-	57,819	-	59,438	-	61,102	-	62,813
135-50027-020-000	Dental Insurance	100% Sewer	-	3,696	-	3,799	-	3,906	-	4,015	-	4,128
135-50028-020-000	Vision Insurance	100% Sewer	-	912	-	938	-	964	-	991	-	1,019
135-50029-020-000	Life Insurance & Other	100% Sewer	-	3,194	-	3,283	-	3,375	-	3,470	-	3,567
135-50030-020-000	Social Security Taxes	100% Sewer	-	21,812	-	22,423	-	23,051	-	23,696	-	24,359
135-50035-020-000	Medicare Taxes	100% Sewer	-	5,101	-	5,244	-	5,391	-	5,542	-	5,697
135-50040-020-000	Unemployment Taxes	100% Sewer	-	1,242	-	1,277	-	1,313	-	1,349	-	1,387
135-50045-020-000	Workman's Compensation	100% Sewer	-	16,020	-	16,469	-	16,930	-	17,404	-	17,891
135-50060-020-000	Pre-emp Physicals/Testing	100% Sewer	-	300	-	308	-	317	-	326	-	335
135-50070-020-000	Employee Relations	100% Sewer	-	650	-	668	-	687	-	706	-	726
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ -	$ 484,080	$ -	$ 497,634	$ -	$ 511,568	$ -	$ 525,892	$ -	$ 540,617
	PROFESSIONAL & CONTRACTUAL SERVICES											
	Engineering	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-55070-020-000	Independent Labor	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-55080-020-000	Maintenance & Repairs	100% Sewer	-	72,600	-	74,633	-	76,723	-	78,871	-	81,079
135-55090-020-000	Vehicle Maintenance	100% Sewer	-	3,000	-	3,084	-	3,170	-	3,259	-	3,350
135-55100-020-000	Building Maint. & Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
135-55105-020-000	Maintenance-Backhoe/Skid Loader	100% Sewer	-	500	-	514	-	528	-	543	-	558
135-55125-020-000	Dumpster Services	100% Sewer	-	55,000	-	56,540	-	58,123	-	59,751	-	61,424
135-55135-020-000	Lab Analysis	100% Sewer	-	25,000	-	25,700	-	26,420	-	27,159	-	27,920
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		$ -	$ 156,100	$ -	$ 160,471	$ -	$ 164,964	$ -	$ 169,583	$ -	$ 174,331
	OPERATING EXPENDITURES											
135-60005-020-000	Telephone	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-60010-020-000	Communications/Pagers/Mobiles	100% Sewer	-	4,662	-	4,793	-	4,927	-	5,065	-	5,206
135-60020-020-000	Electricity	100% Sewer	-	139,292	-	153,221	-	168,543	-	185,398	-	203,937
135-60025-020-000	Water	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60035-020-000	Postage	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60066-020-000	Publications/Books/Subscripts	100% Sewer	-	400	-	411	-	423	-	435	-	447
135-60080-020-000	Schools & Training	100% Sewer	-	3,065	-	3,151	-	3,239	-	3,330	-	3,423
135-60090-020-000	Safety Program	100% Sewer	-	550	-	565	-	581	-	598	-	614
135-60100-020-000	Travel & per diem	100% Sewer	-	2,000	-	2,056	-	2,114	-	2,173	-	2,234
135-60105-020-000	Rent/Lease Equipment	100% Sewer	-	7,500	-	7,710	-	7,926	-	8,148	-	8,376
135-60125-020-000	Advertising	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60135-020-000	TCEQ Fees & Permits	100% Sewer	-	10,466	-	10,759	-	11,060	-	11,370	-	11,688
NEW	Supplemental Environmental Project (ESP)	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60245-020-000	Miscellaneous Expenses	100% Sewer	-	550	-	565	-	581	-	598	-	614
135-60285-020-000	Lawn Equipment & Maintenance	100% Sewer	-	500	-	514	-	528	-	543	-	558
135-60360-020-000	Furniture/Equipment	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60331-020-000	Interfund Transfer Out-Tax I&S	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60332-020-000	Interfund Transfer Out-Rev I&S	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60333-020-000	Interfund Transfer Out-Reserve	100% Sewer	-	123,336	-	123,336	-	123,336	-	123,336	-	123,336
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		$ -	$ 292,321	$ -	$ 307,082	$ -	$ 323,258	$ -	$ 340,991	$ -	$ 360,434
	CONSUMABLE SUPPLIES											
135-65005-020-000	Fuel & Lube	100% Sewer	$ -	$ 20,328	$ -	$ 20,897	$ -	$ 21,482	$ -	$ 22,084	$ -	$ 22,702
135-65010-020-000	Uniforms	100% Sewer	-	2,778	-	2,856	-	2,936	-	3,018	-	3,102
135-65030-020-000	Chemicals	100% Sewer	-	24,000	-	24,672	-	25,363	-	26,073	-	26,803
135-65035-020-000	Small Tools	100% Sewer	-	1,500	-	1,542	-	1,585	-	1,630	-	1,675
135-65040-020-000	Safety Equipment	100% Sewer	-	750	-	771	-	793	-	815	-	838
135-65045-020-000	Lab Supplies	100% Sewer	-	13,000	-	13,364	-	13,738	-	14,123	-	14,518
135-65055-020-000	Hardware	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65085-020-000	Office Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65095-020-000	Maintenance Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65115-020-000	Other Consumables	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		$ -	$ 62,356	$ -	$ 64,102	$ -	$ 65,897	$ -	$ 67,742	$ -	$ 69,639
	CAPITAL EXPENDITURES											
135-69005-020-000	Capital Expenses	100% Sewer	$ -	$ 142,000	$ -	$ 309,000	$ -	$ 318,270	$ -	$ 327,818	$ -	$ 337,653
135-69008-020-000	Short Term Debt	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-69280-020-000	Capital Repairs	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		$ -	$ 142,000	$ -	$ 309,000	$ -	$ 318,270	$ -	$ 327,818	$ -	$ 337,653
	TOTAL WASTEWATER EXPENDITURES		$ -	$ 1,136,857	$ -	$ 1,338,289	$ -	$ 1,383,957	$ -	$ 1,432,026	$ -	$ 1,482,674
	COLLECTION											

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

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Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
	PERSONNEL SERVICES											
135-50005-021-000	Salaries & Wages	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-50010-021-000	Overtime	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50016-021-000	Longevity	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50017-021-000	Certification	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50020-021-000	Retirement	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50026-021-000	Medical Insurance	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50027-021-000	Dental Insurance	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50028-021-000	Vision Insurance	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50029-021-000	Life Insurance & Other	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50030-021-000	Social Security Taxes	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50035-021-000	Medicare Taxes	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50040-021-000	Unemployment Taxes	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50045-021-000	Workman's Compensation	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-50070-021-000	Employee Relations	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	PROFESSIONAL & CONTRACTUAL SVCS											
135-55005-021-000	Engineering	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-55070-021-000	Independent Labor	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-55080-021-000	Maintenance & Repairs	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-55090-021-000	Vehicle Maintenance	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-55100-021-000	Building Maint. & Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60005-021-000	Telephone	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SVCS		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	OPERATING EXPENDITURES											
135-60005-021-000	Telephone	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-60010-021-000	Communications/Pagers/Mobiles	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60020-021-000	Electricity	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60025-021-000	Water	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60035-021-000	Postage	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60070-021-000	Dues & Memberships	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60080-021-000	Schools & Training	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60090-021-000	Safety Program	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60100-021-000	Travel & per diem	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60105-021-000	Rent/Lease Equipment	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60245-021-000	Miscellaneous Expenses	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-60280-021-000	Property Maintenance	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	CONSUMABLE SUPPLIES											
135-65005-021-000	Fuel & Lube	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-65010-021-000	Uniforms	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65030-021-000	Chemicals	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65035-021-000	Small Tools	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65040-021-000	Safety Equipment	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65055-021-000	Hardware	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-65095-021-000	Maintenance Supplies	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	CAPITAL EXPENDITURES											
135-69005-021-000	Capital Expenses	100% Sewer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-69008-021-000	Short Term Debt	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-69035-021-000	Vehicles	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-69280-021-000	Capital Repairs	100% Sewer	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL COLLECTION EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	BOARD OF DIRECTORS											
	PERSONNEL SERVICES											
135-50005-026-000	Salaries & Wages	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50030-026-000	Social Security Taxes	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50035-026-000	Medicare Taxes	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50040-026-000	Unemployment Taxes	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50045-026-000	Workman's Compensation	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	OPERATING EXPENDITURES											
135-60035-026-000	Postage	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60066-026-000	Publications/Books/Subscripts	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60070-026-000	Dues & Memberships	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60075-026-000	Meetings	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60080-026-000	Schools & Training	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60100-026-000	Travel & per diem	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60245-026-000	Miscellaneous Expenses	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	CONSUMABLE SUPPLIES											
135-65085-026-000	Office Supplies	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	CAPITAL EXPENDITURES											
135-	Placeholder	None	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	ADMINISTRATION											
	PERSONNEL SERVICES											
135-50005-030-000	Salaries & Wages	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50010-030-000	Overtime	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
135-50016-030-000	Longevity	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50020-030-000	Retirement	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50026-030-000	Medical Insurance	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50027-030-000	Dental Insurance	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50028-030-000	Vision Insurance	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50029-030-000	Life Insurance & Other	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50030-030-000	Social Security Taxes	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50035-030-000	Medicare Taxes	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50040-030-000	Unemployment Taxes	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50045-030-000	Workman's Compensation	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50060-030-000	Pre-emp Physicals/Testing	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50070-030-000	Employee Relations	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-50075-030-000	Tuition Reimbursement	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	PROFESSIONAL & CONTRACTUAL SERVICES											
135-55030-030-000	Software & Support	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55070-030-000	Independent Labor	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55080-030-000	Maintenance & Repairs	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55100-030-000	Building Maint & Supplies	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55120-030-000	Cleaning Services	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55160-030-000	Professional Outside Services	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55161-030-000	Town Personnel Contract	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55165-030-000	Collection Fees	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55205-030-000	Utility Billing Contract	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	OPERATING EXPENDITURES											
135-60005-030-000	Telephone	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60010-030-000	Communications/Pagers/Mobiles	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60020-030-000	Electricity	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60025-030-000	Water	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60030-030-000	Rent And/or Usage	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60035-030-000	Postage	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60040-030-000	Bank Service Charges & Fees	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60050-030-000	Bad Debt Expense	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60055-030-000	Insurance	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60066-030-000	Publications/Books/Subscripts	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60070-030-000	Dues & Memberships	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60075-030-000	Meetings	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60080-030-000	Schools & Training	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60100-030-000	Travel & per diem	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60110-030-000	Physicals/Testing	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60115-030-000	Elections	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60125-030-000	Advertising	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60130-030-000	Reg Assessment Fee (5%)	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60235-030-000	Security	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60270-030-000	4th of July Celebration	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60360-030-000	Furniture/Equipment < $5000	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60336-030-000	Intergov Transfer Out to MUD TAX I&S	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
	CONSUMABLE SUPPLIES											
135-65010-030-000	Uniforms	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65055-030-000	Hardware IT	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65085-030-000	Office Supplies	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65090-030-000	Printer Supplies & Maintenance	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65095-030-000	Maintenance Supplies	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65097-030-000	Vending Machine Supplies	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-65105-030-000	Printing	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-69170-030-000	Copier Lease Installments	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-69195-030-000	Gasb34/Reserve for Replacement IT	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-69005-030-000	Capital Outlays	Admin Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL ADMINSTRATION EXPENDITURES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	NON DEPARTMENTAL											
135-55045-039-000	Legal	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55055-039-000	Auditing	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55060-039-000	Appraisal	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-55065-039-000	Tax Admin Fees	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-60344-039-000	Intergov Trans Out (Fire CIP)	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL NON DEPARTMENTAL		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	DEBT SERVICE EXPENSES											
533-70005-051-000	Paying Agent Fee	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-70025-051-000	Bond Interest Expense-Tax	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-70035-051-000	Bond Principal Payment-Tax	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-70040-051-000	Bond Interest Expense-Rev Bonds	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-70045-051-000	Bond Principal Expense- Rev Bonds	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-	Existing Long Term Debt Service	Existing Debt Service	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
534-	Existing Long Term Debt Service	Projected Debt Service	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL COST OF SERVICE		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	REVENUE OFFSETS											
	DEBT SERVICE REVENUES											
533-40000-000-000	Property Taxes	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-40002-000-000	Property Taxes/Delinquent	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-40015-000-000	Property Taxes/P & I	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-48005-000-000	Reserve Funds from PID Utility Fees	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-49010-000-000	Interest Income	Customers	194	181	194	181	194	181	194	181	194	181
533-49015-000-000	Lease/Rental Income	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
533-49110-000-000	Premium on Bonds Sold	100% Sewer	-	-	-	-	-	-	-	-	-	-
533-49141-000	Interfund Transfer-PID Surcharge	100% Sewer	-	65,255	-	65,255	-	65,255	-	65,255	-	65,255
534-49143-000	Interfund Transfer- WW Sales	100% Sewer	-	136,989	-	136,989	-	136,989	-	136,989	-	136,989
528-49141-000	Debt Reserve Fund	100% Sewer	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	GENERAL FUND REVENUES											
135-40000-000-000	Property Taxes	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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

#REF!

Acct#	Account	W/WW Allocation Factor	FY 2015 Water	FY 2015 Sewer	FY 2016 Water	FY 2016 Sewer	FY 2017 Water	FY 2017 Sewer	FY 2018 Water	FY 2018 Sewer	FY 2019 Water	FY 2019 Sewer
135-40002-000-000	Property Taxes/Delinquent	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-40015-000-000	Property Taxes/P & I	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-40025-000-000	PID Surcharge	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
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	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-47030-000-000	Service Charges	Customers	5,186	4,814	5,183	4,817	5,183	4,817	5,183	4,817	5,183	4,817
135-47035-000-000	Plumbing Inspections	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-47045-000-000	Sewer Inspections	100% Sewer	-	5,000	-	5,000	-	5,000	-	5,000	-	5,000
135-47070-000-000	TCCC Effluent Charges	100% Sewer	-	86,815	-	86,815	-	86,815	-	86,815	-	86,815
135-48005-000-000	Utility Fees	100% Water	184,000	-	184,000	-	184,000	-	184,000	-	184,000	-
135-49005-000-000	Loan Proceeds	Customers	-	-	-	-	-	-	-	-	-	-
135-49010-000-000	Interest Income	Customers	2,593	2,407	2,591	2,409	2,591	2,409	2,591	2,409	2,591	2,409
135-49015-000-000	Fire Dept. Lease/Rental income	Customers	-	-	-	-	-	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	100% Water	10,164	-	10,164	-	10,164	-	10,164	-	10,164	-
135-49018-000-000	Building Rent Income	Customers	3,630	3,370	3,628	3,372	3,628	3,372	3,628	3,372	3,628	3,372
135-49030-000-000	Vending Revenue	Customers	-	-	-	-	-	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	100% Water	-	-	-	-	-	-	-	-	-	-
135-49036-000-000	GASB Reserves	Total Composite	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
135-49075-000-000	Oversize Meter Reimbursement	100% Water	42,000	-	42,000	-	42,000	-	42,000	-	42,000	-
135-49900-000-000	Miscellaneous Income	Customers	35,778	33,216	35,757	33,237	35,757	33,237	35,757	33,237	35,757	33,237
135-49901-000-000	Records Management	Customers	52	48	52	48	52	48	52	48	52	48
135-49905-000-000	Gas Well Revenue	Customers	-	-	-	-	-	-	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	Customers	10,167	9,440	10,162	9,445	10,162	9,445	10,162	9,445	10,162	9,445
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL REVENUE OFFSETS		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL REVENUE REQUIREMENT		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

#REF!

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	WATER					
	PERSONNEL SERVICES					
135-50005-010-000	Salaries & Wages	$ 244,578	$ 251,426	$ 258,466	$ 265,703	$ 273,143
135-50010-010-000	Overtime	19,500	20,046	20,607	21,184	21,777
135-50016-010-000	Longevity	2,705	2,781	2,859	2,939	3,021
135-50017-010-000	Certification	3,900	4,009	4,121	4,237	4,355
135-50020-010-000	Retirement	23,987	24,659	25,349	26,059	26,788
135-50026-010-000	Medical Insurance	51,487	52,929	54,411	55,934	57,500
135-50027-010-000	Dental Insurance	4,188	4,305	4,426	4,550	4,677
135-50028-010-000	Vision Insurance	990	1,018	1,046	1,076	1,106
135-50029-010-000	Life Insurance & Other	3,074	3,160	3,249	3,340	3,433
135-50030-010-000	Social Security Taxes	17,192	17,673	18,168	18,677	19,200
135-50035-010-000	Medicare Taxes	4,021	4,134	4,249	4,368	4,491
135-50040-010-000	Unemployment Taxes	1,242	1,277	1,313	1,349	1,387
135-50045-010-000	Workman's Compensation	16,020	16,469	16,930	17,404	17,891
135-50060-010-000	Pre-emp Physicals/Testing	1,300	1,336	1,374	1,412	1,452
135-50070-010-000	Employee Relations	300	308	317	326	335
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	**$ 394,484**	**$ 405,530**	**$ 416,884**	**$ 428,557**	**$ 440,557**
	PROFESSIONAL SERVICES					
135-55005-010-000	Engineering	$ 10,000	$ 10,280	$ 10,568	$ 10,864	$ 11,168
135-55070-010-000	Independent Labor	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	81,113	83,384	85,719	88,119	90,586
135-55090-010-000	Vehicle Maintenance	8,000	8,224	8,454	8,691	8,934
135-55100-010-000	Building Maint. & Supplies	-	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	3,500	3,598	3,699	3,802	3,909
135-55135-010-000	Lab Analysis	10,500	10,794	11,096	11,407	11,726
	TOTAL PROFESSIONAL SERVICES	**$ 113,113**	**$116,280**	**$119,536**	**$122,883**	**$126,324**
	OPERATING EXPENDITURES					
135-60010-010-000	Communications/Pagers/Mobiles	$ 4,913	$ 5,051	$ 5,192	$ 5,337	$ 5,487
135-60020-010-000	Electricity	160,765	176,842	194,526	213,978	235,376
135-60035-010-000	Postage	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	-	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	500	514	528	543	558
135-60070-010-000	Dues & Memberships	500	514	528	543	558
135-60080-010-000	School & Training	4,138	4,254	4,373	4,495	4,621
135-60090-010-000	Safety Program	400	411	423	435	447
135-60100-010-000	Travel & per diem	1,500	1,542	1,585	1,630	1,675
135-60105-010-000	Rent/Lease Equipment	1,500	1,542	1,585	1,630	1,675
135-60135-010-000	TCEQ Fees & Permits	36,607	37,632	38,686	39,769	40,882
135-60150-010-000	Wholesale Water	2,928,308	3,024,045	3,167,851	3,319,319	3,478,886
135-60245-010-000	Miscellaneous Expenses	200	206	211	217	223
135-60280-010-000	Property Maintenance	3,500	3,598	3,699	3,802	3,909
135-60285-010-000	Lawn Equipment & Maintenance	250	257	264	272	279
135-60360-010-000	Furniture/Equipment <$5000	3,500	3,598	3,699	3,802	3,909
	TOTAL OPERATING EXPENDITURES	**$ 3,146,581**	**$ 3,260,004**	**$ 3,423,150**	**$ 3,595,772**	**$ 3,778,486**

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

#REF!

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	CONSUMABLE SUPPLIES					
135-65005-010-000	Fuel & Lube	$ 19,173	$ 19,710	$ 20,262	$ 20,829	$ 21,412
135-65010-010-000	Uniforms	3,620	3,721	3,826	3,933	4,043
135-65030-010-000	Chemicals	10,000	10,280	10,568	10,864	11,168
135-65035-010-000	Small Tools	1,200	1,234	1,268	1,304	1,340
135-65040-010-000	Safety Equipment	1,000	1,028	1,057	1,086	1,117
135-65050-010-000	Meter Expense	165,000	169,620	174,369	179,252	184,271
135-65055-010-000	Hardware	-	-	-	-	-
135-65085-010-000	Office Supplies	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	-	-	-	-	-
135-65100-010-000	Copies	-	-	-	-	-
135-65105-010-000	Printing	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	**$ 199,993**	**$ 205,593**	**$ 211,349**	**$ 217,267**	**$ 223,351**
	CAPTIAL EXPENDITURES					
135-69005-010-000	Capital Expenses	$ 1,519,597	$ 309,000	$ 318,270	$ 327,818	$ 337,653
135-69008-010-000	Short Term Debt	-	-	-	-	-
135-69035-010-000	Vehicles	-	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	75,000	75,000	75,000	75,000	75,000
135-69280-010-000	Capital Repairs	-	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	151,507	151,507	151,507	151,507	151,507
135-69281-010-000	Capital Repairs - Ground Storage	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	-	-	-	-	-
135-69305-010-000	Capital Leases	-	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES	**$ 1,746,104**	**$535,507**	**$544,777**	**$554,325**	**$564,160**
	TOTAL WATER EXPENDITURES	**$ 5,600,275**	**$4,522,914**	**$4,715,697**	**$4,918,804**	**$5,132,877**
	BOARD OF DIRECTORS					
	PERSONNEL SERVICES					
135-50005-026-000	Salaries & Wages	#REF!	#REF!	#REF!	#REF!	#REF!
135-50030-026-000	Social Security Taxes	#REF!	#REF!	#REF!	#REF!	#REF!
135-50035-026-000	Medicare Taxes	#REF!	#REF!	#REF!	#REF!	#REF!
135-50040-026-000	Unemployment Taxes	#REF!	#REF!	#REF!	#REF!	#REF!
135-50045-026-000	Workman's Compensation	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL PERSONNEL SERVICES	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
	OPERATING EXPENDITURES					
135-60035-026-000	Postage	#REF!	#REF!	#REF!	#REF!	#REF!
135-60066-026-000	Publications/Books/Subscripts	#REF!	#REF!	#REF!	#REF!	#REF!
135-60070-026-000	Dues & Memberships	#REF!	#REF!	#REF!	#REF!	#REF!
135-60075-026-000	Meetings	#REF!	#REF!	#REF!	#REF!	#REF!
135-60080-026-000	Schools & Training	#REF!	#REF!	#REF!	#REF!	#REF!
135-60100-026-000	Travel & per diem	#REF!	#REF!	#REF!	#REF!	#REF!
135-60245-026-000	Miscellaneous Expenses	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL OPERATING EXPENDITURES	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**
	CONSUMABLE SUPPLIES					
135-65085-026-000	Office Supplies	#REF!	#REF!	#REF!	#REF!	#REF!
	TOTAL CONSUMABLE SUPPLIES	**#REF!**	**#REF!**	**#REF!**	**#REF!**	**#REF!**