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	$ 318,270	$ 327,818	$ 337,653	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	0	(0)	-	-	-	-	-
TOTAL	**$ 1,519,597**	**$ 309,000**	**$ 318,270**	**$ 327,818**	**$ 337,653**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
WASTEWATER										
Cash	$ 142,000	$ 309,000	$ 318,270	$ 327,818	$ 337,653	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	14,995,000	-	-	0	(0)	-	-	-	-	-
TOTAL	**$ 15,137,000**	**$ 309,000**	**$ 318,270**	**$ 327,818**	**$ 337,653**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL CIP FUNDING										
Cash	$ 1,661,597	$ 618,000	$ 636,540	$ 655,636	$ 675,306	$ -	$ -	$ -	$ -	$ -
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	14,995,000	-	-	0	(1)	-	-	-	-	-
TOTAL	**$ 16,656,597**	**$ 618,000**	**$ 636,540**	**$ 655,636**	**$ 675,305**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

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	$ 14,994,999	$ 14,994,999	$ 14,994,999	$ 14,994,999	$ 14,994,999
Needed	14,995,000	-	-	0	(1)	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-	-	-
Ending Balance	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,995,000**	**$ 14,994,999**	**$ 14,994,999**	**$ 14,994,999**	**$ 14,994,999**	**$ 14,994,999**	**$ 14,994,999**
Current Unappropriated Bond Fund Balance	$ -									
Debt Needs Amount	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,995,000	$ 14,994,999	$ 14,994,999	$ 14,994,999	$ 14,994,999	$ 14,994,999	$ 14,994,999
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	$ (903,504)	$ (2,026,023)	$ (3,443,716)	$ (5,165,456)
TOTAL BEGINNING FUND BALANCE	$ 588,167	$ (903,504)	$ (2,026,023)	$ (3,443,716)	$ (5,165,456)
REVENUES					
Water Revenue	$ 4,459,380	$ 4,523,994	$ 4,523,994	$ 4,523,994	$ 4,523,994
Wastewater Revenue	1,835,074	1,860,587	1,860,587	1,860,587	1,860,587
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	$ 8,091,160	$ 8,181,288	$ 8,181,288	$ 8,181,288	$ 8,181,288
TOTAL FUNDS AVAILABLE	$ 8,679,327	$ 7,277,784	$ 6,155,265	$ 4,737,572	$ 3,015,832
CURRENT EXPENSES					
Water Expense	$ 5,600,275	$ 4,522,914	$ 4,715,697	$ 4,918,804	$ 5,132,877
Wastewater Expense	1,136,857	1,338,289	1,383,957	1,432,026	1,482,674
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	$ 9,582,832	$ 9,303,806	$ 9,598,981	$ 9,903,028	$ 10,231,612
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 9,582,832	$ 9,303,806	$ 9,598,981	$ 9,903,028	$ 10,231,612
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	$ (903,504)	$ (2,026,023)	$ (3,443,716)	$ (5,165,456)	$ (7,215,779)

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	$ (903,504)	$ (890,527)	$ (1,172,725)	$ (1,758,970)
TOTAL BEGINNING FUND BALANCE	$ 588,167	$ (903,504)	$ (890,527)	$ (1,172,725)	$ (1,758,970)
REVENUES					
Water Revenue	$ 4,459,380	$ 5,082,707	$ 5,082,707	$ 5,082,707	$ 5,082,707
Wastewater Revenue	1,835,074	2,437,369	2,437,369	2,437,369	2,437,369
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	$ 8,091,160	$ 9,316,783	$ 9,316,783	$ 9,316,783	$ 9,316,783
TOTAL FUNDS AVAILABLE	**$ 8,679,327**	**$ 8,413,279**	**$ 8,426,256**	**$ 8,144,058**	**$ 7,557,813**
CURRENT EXPENSES					
Water Expense	$ 5,600,275	$ 4,522,914	$ 4,715,697	$ 4,918,804	$ 5,132,877
Wastewater Expense	1,136,857	1,338,289	1,383,957	1,432,026	1,482,674
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	$ 9,582,832	$ 9,303,806	$ 9,598,981	$ 9,903,028	$ 10,231,612
TRANSFERS OUT	$ -	$ -	$ -	$ -	$ -
TOTAL EXPENSES	$ 9,582,832	$ 9,303,806	$ 9,598,981	$ 9,903,028	$ 10,231,612
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	$ (903,504)	$ (890,527)	$ (1,172,725)	$ (1,758,970)	$ (2,673,799)

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%
Capital	0.00%	0.00%	0.00%	0.00%
Electricity	10.00%	10.00%	10.00%	10.00%
Chemicals	2.80%	2.80%	2.80%	2.80%
General	2.80%	2.80%	2.80%	2.80%
Wholesale Water	3.27%	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	42%	58%	28%	72%	19%	81%	19%	81%	20%	80%
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Projected Debt Service	0%	100%	0%	100%	0%	100%	0%	100%	0%	100%
Total Composite	76%	24%	66%	34%	65%	35%	65%	35%	66%	34%
Admin Composite	70%	30%	62%	38%	61%	39%	62%	38%	62%	38%
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	40%	55%	5%	41%	53%	6%	40%	54%	6%	40%	54%	6%	40%	54%	6%
Base/Extra	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%	42%	58%	0%
None	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
COS Composite	45%	50%	6%	46%	48%	6%	44%	49%	6%	44%	49%	6%	44%	49%	6%
Personnel Composite	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%
Professional Services	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%	33%	46%	21%
Operating Expenditures	35%	44%	21%	36%	44%	21%	36%	44%	21%	36%	43%	21%	36%	43%	21%
Consumable Supplies	23%	17%	60%	23%	17%	60%	23%	17%	60%	23%	17%	60%	23%	17%	60%
Blank	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%

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

WATER

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	Personne Services	$ 251,426	$ 258,466	$ 265,703	$ 273,143
135-50010-010-000	Overtime	19,500	-	19,500	Personne 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 Se vices	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	Personne 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
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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
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135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
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	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
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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	-	-	-	-
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135-	Placeholder	-		-	Blank	-	-	-	-
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135-	Placeholder			-	Blank	-	-	-	-
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	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	Capita	$ 309,000	$ 318,270	$ 327,818	$ 337,653
135-69008-010-000	Short Term Debt	132,612	(132,612)	-		-	-	-	-
135-69035-010-000	Vehicles			-	Capita'	-	-	-	-
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	-	-	-	Capital	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	151,507	-	151,507	Capital	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	-	-	-	-
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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
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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	(2,582)	14,568	Operating Expenditures	14,976	15,396	15,827	16,270
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	136 989	(136,989)	-	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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135-	Placeholder			-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	**$ 501,249**	**$ (204,826)**	**$ 296,423**		**$ 311,299**	**$ 327,594**	**$ 345,448**	**$ 365,016**
	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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135	Placeholder			-	Blank	-	-	-	-

ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2016	FY 2017	FY 2018	FY 2019
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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)	-	Capita	-	-	-	-
135-69280-020-000	Capital Repairs		-	-	Capita	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	$ 201,002	$ (59,002)	$ 142,000		$ 309,000	$ 318,270	$ 327,818	$ 337,653
	TOTAL WASTEWATER EXPENDITURES	$ 1,404,787	$ (263,828)	$ 1,140,959		$ 1,342,506	$ 1,388,293	$ 1,436,483	$ 1,487,256
	COLLECTION								
	PERSONNEL SERVICES								
135-50005-021-000	Salaries & Wages	$ -	$ -	$ -	Personnel Services	$ -	$ -	$ -	$ -
135-50010-021-000	Overtime			-	Personnel Services	-	-	-	-
135-50016-021-000	Longevity			-	Personnel Services	-	-	-	-
135-50017-021-000	Certification			-	Personnel Services	-	-	-	-
135-50020-021-000	Retirement	-	-	-	Personnel Services	-	-	-	-
135-50026-021-000	Medical Insurance	-	-	-	Personnel Services	-	-	-	-
135-50027-021-000	Dental Insurance	-	-	-	Personnel Services	-	-	-	-
135-50028-021-000	Vision Insurance			-	Personnel Services	-	-	-	-
135-50029-021-000	Life Insurance & Other		-	-	Personnel Services	-	-	-	-
135-50030-021-000	Social Security Taxes			-	Personnel Services	-	-	-	-
135-50035-021-000	Medicare Taxes			-	Personnel Services	-	-	-	-
135-50040-021-000	Unemployment Taxes		-	-	Personnel Services	-	-	-	-
135-50045-021-000	Workman's Compensation		-	-	Personnel Services	-	-	-	-
135-50070-021-000	Employee Relations		-	-	Personnel Services	-	-	-	-
135	Placeholder	-		-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
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135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	PROFESSIONAL & CONTRACTUAL SVCS								
135-55005-021-000	Engineering		$	$ -	Professional Services	$ -	$ -	$ -	$ -
135-55070-021-000	Independent Labor			-	Professional Services	-	-	-	-
135-55080-021-000	Maintenance & Repairs		-	-	Professional Services	-	-	-	-
135-55090-021-000	Vehicle Maintenance		-	-	Professional Services	-	-	-	-
135-55100-021-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-60005-021-000	Telephone			-	Professional Services	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
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135-	Placeholder	-			Blank				
	TOTAL PROFESSIONAL & CONTRACTUAL SVCS	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	OPERATING EXPENDITURES								
135-60005-021-000	Telephone	$	$	$ -	Operating Expenditures	$ -	$ -	$ -	$ -
135-60010-021-000	Communications/Pagers/Mobiles	-	-	-	Operating Expenditures	-	-	-	-
135-60020-021-000	Electricity	-	-	-	Electricity	-	-	-	-
135-60025-021-000	Water	-	-	-	Operating Expenditures	-	-	-	-
135-60035-021-000	Postage			-	Operating Expenditures	-	-	-	-

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
135-60070-021-000	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	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	$ -	$ -	$ -		$ -	$ -	$ -	$ -
	CONSUMABLE SUPPLIES								
135-65005-021-000	Fuel & Lube		$ -	$ -	Consumable Supplies	$ -	$ -	$ -	$ -
135-65010-021-000	Uniforms		-	-	Consumable Supplies	-	-	-	-
135-65030-021-000	Chemicals			-	Consumable Supplies	-	-	-	-
135-65035-021-000	Small Tools			-	Consumable Supplies	-	-	-	-
135-65040-021-000	Safety Equipment			-	Consumable Supplies	-	-	-	-
135-65055-021-000	Hardware		-	-	Consumable Supplies	-	-	-	-
135-65095-021-000	Maintenance Supplies	-	-	-	Consumable Supplies	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholde			-	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			-	Capita	-	-	-	-
135-69280-021-000	Capital Repairs		-	-	Capita	-	-	-	-
135-	Placeholder	-	-	-	Capital	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
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
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES	$ 11,031	$ -	$ 11,031		$ 11,340	$ 11,657	$ 11,984	$ 12,319
	OPERATING EXPENDITURES								
135-60035-026-000	Postage	$ -	$ -	$ -	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	-	-	-	-
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								
135-	Placeholder	$	$	$ -	Blank	$ -	$ -	$ -	$ -
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	**$ -**	**$ -**	**$ -**		**$ -**	**$ -**	**$ -**	**$ -**
	TOTAL BOARD OF DIRECTORS EXPENDITURES	**$ 22,881**	**$ -**	**$ 22,881**		**$ 23,522**	**$ 24,180**	**$ 24,857**	**$ 25,553**
	ADMINISTRATION								
	PERSONNEL SERVICES								
135-50005-030-000	Salaries & Wages	$ 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	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
	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	-	-	-					
135-	Placeholder	-	-	-					
135-	Placeholder	-	-	-					
135-	Placeholder	-	-	-					
135-	Placeholder			-					
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	**$ 269,805**	**$ -**	**$ 269,805**		**$ 277,360**	**$ 285,126**	**$ 293,109**	**$ 301,316**
	OPERATING EXPENDITURES								
135-60005-030-000	Telephone	$ 13,360	$ -	$ 13,360	Operating Expenditures	$ 13,734	$ 14,119	$ 14,514	$ 14,920
135-60010-030-000	Communications/Pagers/Mobiles	4,057	-	4,057	Operating Expenditures	4,171	4,287	4,407	4,531
135-60020-030-000	Electricity	12,000		12,000	Electricity	13,200	14,520	15,972	17,569
135-60025-030-000	Water	1,500		1,500	Operating Expenditures	1,542	1,585	1,630	1,675
135-60030-030-000	Rent And/or Usage			-	Operating Expenditures	-	-	-	-
135-60035-030-000	Postage	28,500		28,500	Operating Expenditures	29,298	30,118	30,962	31,829
135-60040-030-000	Bank Service Charges & Fees	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 < $5000	10,475	-	10,475	Operating Expenditures	10,768	11,070	11,380	11,698
135-60336-030-000	Intergov Transfer Out to MUD TAX I&S	14,000	(14,000)	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135-	Placeholder			-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	**$ 230,107**	**$ (14,000)**	**$ 216,107**		**$ 223,022**	**$ 230,217**	**$ 237,709**	**$ 245,514**
	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
135-	Placeholder	-	-	-	Blank	-	-	-	-
135-	Placeholder	-	-	-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
135	Placeholder			-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	**$ 143,378**	**$ -**	**$ 143,378**		**$ 145,657**	**$ 147,999**	**$ 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**	**$ 624,479**	**$ 9,586,934**		**$ 9,308,024**	**$ 9,603,317**	**$ 9,907,485**	**$ 10,236,193**
	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**

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
	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	-	-	-	-
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)**	**$ 8,696,189**	**$ 7,790,227**		**$ 7,511,317**	**$ 7,806,610**	**$ 8,110,778**	**$ 8,439,486**

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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	-	-	-	-	-	-	-	-	-	-

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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	-	-	-	-	-	-	-	-	-	-
	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	$ -
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	-	-	-	-	-	-	-	-	-	-

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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	-	-	-	-	-	-	-	-	-	-
	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	-	-	-	-	-	-	-	-	-	-
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	-	14,568	-	14,976	-	15,396	-	15,827	-	16,270
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		$ -	$ 296,423	$ -	$ 311,299	$ -	$ 327,594	$ -	$ 345,448	$ -	$ 365,016
	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	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	-	-	-	-	-	-	-	-	-	-

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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
	TOTAL CAPITAL EXPENDITURES		$ -	$ 142,000	$ -	$ 309,000	$ -	$ 318,270	$ -	$ 327,818	$ -	$ 337,653
	TOTAL WASTEWATER EXPENDITURES		$ -	$ 1,140,959	$ -	$ 1,342,506	$ -	$ 1,388,293	$ -	$ 1,436,483	$ -	$ 1,487,256
	COLLECTION											
	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	-	-	-	-	-	-	-	-	-	-

Trophy Club MUD No. 1
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Revenue Requirement Functionalization

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
135-60105-021-000	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	-	-	-	-	-	-	-	-	-	-
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	$ 7,648	$ 2,352	$ 6,769	$ 3,511	$ 6,830	$ 3,738	$ 7,070	$ 3,794	$ 7,319	$ 3,849
135-50030-026-000	Social Security Taxes	Total Composite	474	146	420	218	423	232	438	235	454	239
135-50035-026-000	Medicare Taxes	Total Composite	111	34	98	51	99	54	103	55	106	56
135-50040-026-000	Unemployment Taxes	Total Composite	176	54	156	81	157	86	163	87	168	89
135-50045-026-000	Workman's Compensation	Total Composite	28	8	24	13	25	13	25	14	26	14
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ 8,436	$ 2,595	$ 7,467	$ 3,873	$ 7,534	$ 4,123	$ 7,799	$ 4,185	$ 8,074	$ 4,246
	OPERATING EXPENDITURES											
135-60035-026-000	Postage	Total Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	Total Composite	115	35	102	53	102	56	106	57	110	58
135-60070-026-000	Dues & Memberships	Total Composite	382	118	338	176	341	187	353	190	366	192
135-60075-026-000	Meetings	Total Composite	727	223	643	334	649	355	672	360	695	366
135-60080-026-000	Schools & Training	Total Composite	3,059	941	2,708	1,404	2,732	1,495	2,828	1,518	2,928	1,540
135-60100-026-000	Travel & per diem	Total Composite	3,250	1,000	2,877	1,492	2,903	1,589	3,005	1,612	3,111	1,636
135-60245-026-000	Miscellaneous Expenses	Total Composite	1,530	470	1,354	702	1,366	748	1,414	759	1,464	770
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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 OPERATING EXPENDITURES		$ 9,062	$ 2,788	$ 8,021	$ 4,161	$ 8,093	$ 4,429	$ 8,378	$ 4,496	$ 8,673	$ 4,561
	CONSUMABLE SUPPLIES											
135-65085-026-000	Office Supplies	otal Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	CAPITAL EXPENDITURES											
135-	Placeholder	None	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		$ 17,498	$ 5,383	$ 15,488	$ 8,033	$ 15,627	$ 8,553	$ 16,177	$ 8,681	$ 16,747	$ 8,807
	ADMINISTRATION											
	PERSONNEL SERVICES											
135-50005-030-000	Salaries & Wages	Admin Composite	$ 329,862	$ 140,870	$ 300,999	$ 182,913	$ 304,946	$ 192,516	$ 315,182	$ 196,209	$ 325,792	$ 199,918
135-50010-030-000	Overtime	Admin Composite	701	299	639	389	648	409	670	417	692	425
135-50016-030-000	Longevity	Admin Composite	2,301	982	2,099	1,276	2,127	1,343	2,198	1,368	2,272	1,394
135-50020-030-000	Retirement	Admin Composite	29,560	12,624	26,974	16,392	27,327	17,252	28,245	17,583	29,195	17,915
135-50026-030-000	Medical Insurance	Admin Composite	43,446	18,554	39,645	24,091	40,164	25,356	41,513	25,843	42,910	26,331
135-50027-030-000	Dental Insurance	Admin Composite	3,149	1,345	2,874	1,746	2,911	1,838	3,009	1,873	3,110	1,909
135-50028-030-000	Vision Insurance	Admin Composite	782	334	714	434	723	456	747	465	772	474
135-50029-030-000	Life Insurance & Other	Admin Composite	3,036	1,297	2,771	1,684	2,807	1,772	2,901	1,806	2,999	1,840
135-50030-030-000	Social Security Taxes	Admin Composite	20,780	8,874	18,962	11,523	19,210	12,128	19,855	12,360	20,523	12,594
135-50035-030-000	Medicare Taxes	Admin Composite	5,127	2,190	4,679	2,843	4,740	2,992	4,899	3,050	5,064	3,107
135-50040-030-000	Unemployment Taxes	Admin Composite	1,015	434	927	563	939	593	970	604	1,003	615
135-50045-030-000	Workman's Compensation	Admin Composite	1,146	490	1,046	636	1,060	669	1,095	682	1,132	695
135-50060-030-000	Pre-emp Physicals/Testing	Admin Composite	350	150	320	194	324	204	335	208	346	212
135-50070-030-000	Employee Relations	Admin Composite	3,504	1,496	3,197	1,943	3,239	2,045	3,348	2,084	3,460	2,123
135-50075-030-000	Tuition Reimbursement	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ 444,761	$ 189,937	$ 405,844	$ 246,626	$ 411,165	$ 259,574	$ 424,966	$ 264,553	$ 439,273	$ 269,553
	PROFESSIONAL & CONTRACTUAL SERVICES											
135-55030-030-000	Software & Support	Admin Composite	$ 85,235	$ 36,400	$ 77,777	$ 47,264	$ 78,797	$ 49,745	$ 81,442	$ 50,700	$ 84,183	$ 51,658
135-55070-030-000	Independent Labor	Admin Composite	22,809	9,741	20,813	12,648	21,086	13,312	21,794	13,567	22,528	13,824
135-55080-030-000	Maintenance & Repairs	Admin Composite	3,153	1,347	2,877	1,749	2,915	1,840	3,013	1,876	3,114	1,911
135-55100-030-000	Building Maint & Supplies	Admin Composite	4,555	1,945	4,156	2,526	4,211	2,658	4,352	2,709	4,499	2,761
135-55120-030-000	Cleaning Services	Admin Composite	5,676	2,424	5,179	3,147	5,247	3,313	5,423	3,376	5,606	3,440
135-55160-030-000	Professional Outside Services	Admin Composite	43,411	18,539	39,613	24,072	40,132	25,336	41,479	25,822	42,875	26,310
135-55161-030-000	Town Personnel Contract	Admin Composite	18,338	7,832	16,734	10,169	16,953	10,703	17,522	10,908	18,112	11,114
135-55165-030-000	Collection Fees	Admin Composite	140	60	128	78	130	82	134	83	138	85
135-55205-030-000	Utility Billing Contract	Admin Composite	5,746	2,454	5,243	3,186	5,312	3,354	5,490	3,418	5,675	3,483
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		$ 189,064	$ 80,741	$ 172,521	$ 104,839	$ 174,783	$ 110,343	$ 180,650	$ 112,459	$ 186,731	$ 114,585
	OPERATING EXPENDITURES											
135-60005-030-000	Telephone	Admin Composite	$ 9,362	$ 3,998	$ 8,543	$ 5,191	$ 8,655	$ 5,464	$ 8,945	$ 5,569	$ 9,246	$ 5,674
135-60010-030-000	Communications/Pagers/Mobiles	Admin Composite	2,843	1,214	2,594	1,576	2,628	1,659	2,716	1,691	2,808	1,723
135-60020-030-000	Electricity	Admin Composite	8,409	3,591	8,211	4,989	8,901	5,619	9,844	6,128	10,888	6,681
135-60025-030-000	Water	Admin Composite	1,051	449	959	583	972	613	1,004	625	1,038	637
135-60030-030-000	Rent And/or Usage	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-60035-030-000	Postage	Admin Composite	19,971	8,529	18,224	11,074	18,463	11,656	19,082	11,879	19,725	12,104
135-60040-030-000	Bank Service Charges & Fees	Admin Composite	22,424	9,576	20,462	12,434	20,730	13,087	21,426	13,338	22,147	13,590
135-60050-030-000	Bad Debt Expense	Admin Composite	4,345	1,855	3,964	2,409	4,016	2,536	4,151	2,584	4,291	2,633

Trophy Club MUD No. 1
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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
135-60055-030-000	Insurance	Admin Composite	34,162	14,589	31,173	18,943	31,581	19,938	32,642	20,320	33,740	20,704
135-60066-030-000	Publications/Books/Subscripts	Admin Composite	1,121	479	1,023	622	1,036	654	1,071	667	1,107	680
135-60070-030-000	Dues & Memberships	Admin Composite	4,204	1,796	3,837	2,331	3,887	2,454	4,017	2,501	4,153	2,548
135-60075-030-000	Meetings	Admin Composite	3,139	1,340	2,864	1,740	2,902	1,832	2,999	1,867	3,100	1,902
135-60080-030-000	Schools & Training	Admin Composite	7,172	3,063	6,545	3,977	6,630	4,186	6,853	4,266	7,084	4,347
135-60100-030-000	Travel & per diem	Admin Composite	3,784	1,616	3,453	2,098	3,498	2,208	3,616	2,251	3,737	2,293
135-60110-030-000	Physicals/Testing	Admin Composite	140	60	128	78	130	82	134	83	138	85
135-60115-030-000	Elections	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-60125-030-000	Advertising	Admin Composite	1,752	748	1,599	971	1,620	1,022	1,674	1,042	1,730	1,062
135-60130-030-000	Reg Assessment Fee (5%)	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-60235-030-000	Security	Admin Composite	946	404	863	525	875	552	904	563	934	573
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	Admin Composite	12,263	5,237	11,190	6,800	11,337	7,157	11,717	7,294	12,112	7,432
135-60270-030-000	4th of July Celebration	Admin Composite	7,007	2,993	6,394	3,886	6,478	4,090	6,696	4,168	6,921	4,247
135-60360-030-000	Furniture/Equipment < $5000	Admin Composite	7,340	3,135	6,698	4,070	6,786	4,284	7,014	4,366	7,250	4,449
135-60336-030-000	Intergov Transfer Out to MUD TAX I&S	Admin Composite	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES		**$ 151,436**	**$ 64,671**	**$ 138,722**	**$ 84,300**	**$ 141,124**	**$ 89,093**	**$ 146,505**	**$ 91,203**	**$ 152,150**	**$ 93,365**
	CONSUMABLE SUPPLIES											
135-65010-030-000	Uniforms	Admin Composite	$ 1,300	$ 555	$ 1,186	$ 721	$ 1,202	$ 759	$ 1,242	$ 773	$ 1,284	$ 788
135-65055-030-000	Hardware IT	Admin Composite	24,684	10,542	22,525	13,688	22,820	14,406	23,586	14,683	24,380	14,960
135-65085-030-000	Office Supplies	Admin Composite	6,307	2,693	5,755	3,497	5,830	3,681	6,026	3,751	6,229	3,822
135-65090-030-000	Printer Supplies & Maintenance	Admin Composite	3,316	1,416	3,026	1,839	3,065	1,935	3,168	1,972	3,275	2,010
135-65095-030-000	Maintenance Supplies	Admin Composite	3,504	1,496	3,197	1,943	3,239	2,045	3,348	2,084	3,460	2,123
135-65097-030-000	Vending Machine Supplies	Admin Composite	140	60	128	78	130	82	134	83	138	85
135-65105-030-000	Printing	Admin Composite	3,364	1,436	3,069	1,865	3,109	1,963	3,214	2,001	3,322	2,039
135-69170-030-000	Copier Lease Installments	Admin Composite	2,968	1,268	2,709	1,646	2,744	1,732	2,836	1,766	2,932	1,799
135-69195-030-000	Gasb34/Reserve for Replacement IT	Admin Composite	11,442	4,887	10,441	6,345	10,578	6,678	10,933	6,806	11,301	6,935
135-69005-030-000	Capital Outlays	Admin Composite	43,446	18,554	38,565	23,435	38,006	23,994	38,212	23,788	38,423	23,577
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	None	-	-	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		**$ 100,471**	**$ 42,907**	**$ 90,600**	**$ 55,056**	**$ 90,724**	**$ 57,275**	**$ 92,699**	**$ 57,708**	**$ 94,744**	**$ 58,138**
	TOTAL ADMINSTRATION EXPENDITURES		**$ 885,732**	**$ 378,256**	**$ 807,687**	**$ 490,820**	**$ 817,795**	**$ 516,285**	**$ 844,821**	**$ 525,923**	**$ 872,898**	**$ 535,641**
	NON DEPARTMENTAL											
135-55045-039-000	Legal	Total Composite	$ 357,448	$ 109,955	$ 316,386	$ 164,105	$ 319,231	$ 174,713	$ 330,447	$ 177,327	$ 342,096	$ 179,897
135-55055-039-000	Auditing	Total Composite	17,200	5,291	15,224	7,897	15,361	8,407	15,901	8,533	16,461	8,656
135-55060-039-000	Appraisal	Total Composite	7,648	2,352	6,769	3,511	6,830	3,738	7,070	3,794	7,319	3,849
135-55065-039-000	Tax Admin Fees	Total Composite	2,906	894	2,572	1,334	2,595	1,420	2,687	1,442	2,781	1,463
135-60344-039-000	Intergov Trans Out (Fire CIP)	Total Composite	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-

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

Acct#	Account	W/WW Allocation Factor	FY 2015 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	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL NON DEPARTMENTAL		$ 385,202	$ 118,492	$ 340,951	$ 176,846	$ 344,017	$ 188,278	$ 356,105	$ 191,095	$ 368,657	$ 193,865
	DEBT SERVICE EXPENSES											
533-70005-051-000	Paying Agent Fee	Existing Debt Service	$ 1,070	$ 1,480	$ 703	$ 1,847	$ 497	$ 2,053	$ 494	$ 2,056	$ 500	$ 2,050
533-70025-051-000	Bond Interest Expense-Tax	Existing Debt Service	-	-	-	-	-	-	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax	Existing Debt Service	-	-	-	-	-	-	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	Existing Debt Service	-	-	-	-	-	-	-	-	-	-
533-70045-051-000	Bond Principal Expense- Rev Bonds	Existing Debt Service	-	-	-	-	-	-	-	-	-	-
533-	Existing Long Term Debt Service	Existing Debt Service	441,866	610,721	441,258	1,158,969	312,892	1,293,329	311,155	1,295,692	316,767	1,300,130
534-	Existing Long Term Debt Service	Projected Debt Service	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES		$ 442,936	$ 612,201	$ 441,961	$ 1,160,816	$ 313,388	$ 1,295,382	$ 311,648	$ 1,297,748	$ 317,267	$ 1,302,180
	TOTAL COST OF SERVICE		$ 7,331,643	$ 2,255,291	$ 6,129,002	$ 3,179,022	$ 6,206,525	$ 3,396,792	$ 6,447,554	$ 3,459,931	$ 6,708,445	$ 3,527,748
	REVENUE OFFSETS											
	DEBT SERVICE REVENUES											
533-40000-000-000	Property Taxes	Total Composite	$ 356,390	$ 109,629	$ 306,857	$ 159,162	$ 301,183	$ 164,836	$ 303,274	$ 162,745	$ 305,413	$ 160,606
533-40002-000-000	Property Taxes/Delinquent	Total Composite	1,912	588	1,646	854	1,616	884	1,627	873	1,638	862
533-40015-000-000	Property Taxes/P & I	Total Composite	1,224	376	1,054	546	1,034	566	1,041	559	1,049	551
533-48005-000-000	Reserve Funds from PID Utility Fees	Total Composite	10,707	3,293	9,219	4,781	9,048	4,952	9,111	4,889	9,175	4,825
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	161,997	49,832	139,482	72,347	136,903	74,926	137,853	73,976	138,825	73,004
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		$ 532,423	$ 366,144	$ 458,451	$ 440,116	$ 449,978	$ 448,589	$ 453,101	$ 445,466	$ 456,294	$ 442,273
	GENERAL FUND REVENUES											
135-40000-000-000	Property Taxes	Total Composite	$ 128,369	$ 39,488	$ 110,528	$ 57,329	$ 108,484	$ 59,373	$ 109,237	$ 58,620	$ 110,008	$ 57,849
135-40002-000-000	Property Taxes/Delinquent	Total Composite	-	-	-	-	-	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	Total Composite	688	212	593	307	582	318	586	314	590	310
135-40025-000-000	PID Surcharge	Total Composite	102,475	31,522	88,232	45,765	86,601	47,396	87,202	46,795	87,817	46,180
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	61,180	18,820	52,677	27,323	51,703	28,297	52,062	27,938	52,429	27,571
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	1,530	470	1,317	683	1,293	707	1,302	698	1,311	689
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	57,132	17,574	49,191	25,515	48,282	26,424	48,617	26,089	48,960	25,746
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	-	-	-	-	-	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES		$ 644,943	$ 253,197	$ 596,074	$ 302,066	$ 590,480	$ 307,659	$ 592,542	$ 305,598	$ 594,650	$ 303,490
	TOTAL REVENUE OFFSETS		$ 1,177,366	$ 619,341	$ 1,054,526	$ 742,181	$ 1,040,459	$ 756,248	$ 1,045,642	$ 751,065	$ 1,050,945	$ 745,762
	TOTAL REVENUE REQUIREMENT		$ 6,154,277	$ 1,635,951	$ 5,074,476	$ 2,436,840	$ 5,166,066	$ 2,640,543	$ 5,401,912	$ 2,708,866	$ 5,657,501	$ 2,781,986

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019

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	$ 7,648	$ 6,769	$ 6,830	$ 7,070	$ 7,319
135-50030-026-000	Social Security Taxes	474	420	423	438	454
135-50035-026-000	Medicare Taxes	111	98	99	103	106
135-50040-026-000	Unemployment Taxes	176	156	157	163	168
135-50045-026-000	Workman's Compensation	28	24	25	25	26
	TOTAL PERSONNEL SERVICES	**$ 8,436**	**$ 7,467**	**$ 7,534**	**$ 7,799**	**$ 8,074**
	OPERATING EXPENDITURES					
135-60035-026-000	Postage	$ -	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	115	102	102	106	110
135-60070-026-000	Dues & Memberships	382	338	341	353	366
135-60075-026-000	Meetings	727	643	649	672	695
135-60080-026-000	Schools & Training	3,059	2,708	2,732	2,828	2,928
135-60100-026-000	Travel & per diem	3,250	2,877	2,903	3,005	3,111
135-60245-026-000	Miscellaneous Expenses	1,530	1,354	1,366	1,414	1,464
	TOTAL OPERATING EXPENDITURES	**$ 9,062**	**$ 8,021**	**$ 8,093**	**$ 8,378**	**$ 8,673**
	CONSUMABLE SUPPLIES					
135-65085-026-000	Office Supplies	$ -	$ -	$ -	$ -	$ -
	TOTAL CONSUMABLE SUPPLIES	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
	CAPITAL EXPENDITURES					

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	TOTAL CAPITAL EXPENDITURES	$ -	$ -	$ -	$ -	$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES	$ 17,498	$ 15,488	$ 15,627	$ 16,177	$ 16,747
	ADMINISTRATION					
	PERSONNEL SERVICES					
135-50005-030-000	Salaries & Wages	$ 329,862	$ 300,999	$ 304,946	$ 315,182	$ 325,792
135-50010-030-000	Overtime	701	639	648	670	692
135-50016-030-000	Longevity	2,301	2,099	2,127	2,198	2,272
135-50020-030-000	Retirement	29,560	26,974	27,327	28,245	29,195
135-50026-030-000	Medical Insurance	43,446	39,645	40,164	41,513	42,910
135-50027-030-000	Dental Insurance	3,149	2,874	2,911	3,009	3,110
135-50028-030-000	Vision Insurance	782	714	723	747	772
135-50029-030-000	Life Insurance & Other	3,036	2,771	2,807	2,901	2,999
135-50030-030-000	Social Security Taxes	20,780	18,962	19,210	19,855	20,523
135-50035-030-000	Medicare Taxes	5,127	4,679	4,740	4,899	5,064
135-50040-030-000	Unemployment Taxes	1,015	927	939	970	1,003
135-50045-030-000	Workman's Compensation	1,146	1,046	1,060	1,095	1,132
135-50060-030-000	Pre-emp Physicals/Testing	350	320	324	335	346
135-50070-030-000	Employee Relations	3,504	3,197	3,239	3,348	3,460
135-50075-030-000	Tuition Reimbursement	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	$ 444,761	$ 405,844	$ 411,165	$ 424,966	$ 439,273
	PROFESSIONAL & CONTRACTUAL SERVICES					
135-55030-030-000	Software & Support	$ 85,235	$ 77,777	$ 78,797	$ 81,442	$ 84,183
135-55070-030-000	Independent Labor	22,809	20,813	21,086	21,794	22,528
135-55080-030-000	Maintenance & Repairs	3,153	2,877	2,915	3,013	3,114
135-55100-030-000	Building Maint & Supplies	4,555	4,156	4,211	4,352	4,499
135-55120-030-000	Cleaning Services	5,676	5,179	5,247	5,423	5,606
135-55160-030-000	Professional Outside Services	43,411	39,613	40,132	41,479	42,875
135-55161-030-000	Town Personnel Contract	18,338	16,734	16,953	17,522	18,112
135-55165-030-000	Collection Fees	140	128	130	134	138
135-55205-030-000	Utility Billing Contract	5,746	5,243	5,312	5,490	5,675
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	$ 189,064	$ 172,521	$ 174,783	$ 180,650	$ 186,731

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	OPERATING EXPENDITURES					
135-60005-030-000	Telephone	$ 9,362	$ 8,543	$ 8,655	$ 8,945	$ 9,246
135-60010-030-000	Communications/Pagers/Mobiles	2,843	2,594	2,628	2,716	2,808
135-60020-030-000	Electricity	8,409	8,211	8,901	9,844	10,888
135-60025-030-000	Water	1,051	959	972	1,004	1,038
135-60030-030-000	Rent And/or Usage	-	-	-	-	-
135-60035-030-000	Postage	19,971	18,224	18,463	19,082	19,725
135-60040-030-000	Bank Service Charges & Fees	22,424	20,462	20,730	21,426	22,147
135-60050-030-000	Bad Debt Expense	4,345	3,964	4,016	4,151	4,291
135-60055-030-000	Insurance	34,162	31,173	31,581	32,642	33,740
135-60066-030-000	Publications/Books/Subscripts	1,121	1,023	1,036	1,071	1,107
135-60070-030-000	Dues & Memberships	4,204	3,837	3,887	4,017	4,153
135-60075-030-000	Meetings	3,139	2,864	2,902	2,999	3,100
135-60080-030-000	Schools & Training	7,172	6,545	6,630	6,853	7,084
135-60100-030-000	Travel & per diem	3,784	3,453	3,498	3,616	3,737
135-60110-030-000	Physicals/Testing	140	128	130	134	138
135-60115-030-000	Elections	-	-	-	-	-
135-60125-030-000	Advertising	1,752	1,599	1,620	1,674	1,730
135-60130-030-000	Reg Assessment Fee (5%)	-	-	-	-	-
135-60235-030-000	Security	946	863	875	904	934
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	12,263	11,190	11,337	11,717	12,112
135-60270-030-000	4th of July Celebration	7,007	6,394	6,478	6,696	6,921
135-60360-030-000	Furniture/Equipment < $5000	7,340	6,698	6,786	7,014	7,250
	TOTAL OPERATING EXPENDITURES	**$ 151,436**	**$ 138,722**	**$ 141,124**	**$ 146,505**	**$ 152,150**
	CONSUMABLE SUPPLIES					
135-65010-030-000	Uniforms	$ 1,300	$ 1,186	$ 1,202	$ 1,242	$ 1,284
135-65055-030-000	Hardware IT	24,684	22,525	22,820	23,586	24,380
135-65085-030-000	Office Supplies	6,307	5,755	5,830	6,026	6,229
135-65090-030-000	Printer Supplies & Maintenance	3,316	3,026	3,065	3,168	3,275
135-65095-030-000	Maintenance Supplies	3,504	3,197	3,239	3,348	3,460
135-65097-030-000	Vending Machine Supplies	140	128	130	134	138
135-65105-030-000	Printing	3,364	3,069	3,109	3,214	3,322
135-69170-030-000	Copier Lease Installments	2,968	2,709	2,744	2,836	2,932
135-69195-030-000	Gasb34/Reserve for Replacement IT	11,442	10,441	10,578	10,933	11,301
135-69005-030-000	Capital Outlays	43,446	38,565	38,006	38,212	38,423
	TOTAL CONSUMABLE SUPPLIES	**$ 100,471**	**$ 90,600**	**$ 90,724**	**$ 92,699**	**$ 94,744**
	TOTAL ADMINSTRATION EXPENDITURES	**$ 885,732**	**$ 807,687**	**$ 817,795**	**$ 844,821**	**$ 872,898**
	NON DEPARTMENTAL					
135-55045-039-000	Legal	$ 357,448	$ 316,386	$ 319,231	$ 330,447	$ 342,096
135-55055-039-000	Auditing	17,200	15,224	15,361	15,901	16,461
135-55060-039-000	Appraisal	7,648	6,769	6,830	7,070	7,319
135-55065-039-000	Tax Admin Fees	2,906	2,572	2,595	2,687	2,781
135-60344-039-000	Intergov Trans Out (Fire CIP)	-	-	-	-	-
	TOTAL NON DEPARTMENTAL	**$ 385,202**	**$ 340,951**	**$ 344,017**	**$ 356,105**	**$ 368,657**

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	DEBT SERVICE EXPENSES					
533-70005-051-000	Paying Agent Fee	$ 1,070	$ 703	$ 497	$ 494	$ 500
533-70025-051-000	Bond Interest Expense-Tax	-	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax	-	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	-	-	-	-	-
533-70045-051-000	Bond Principal Expense- Rev Bonds	-	-	-	-	-
533-	Existing Long Term Debt Service	441,866	441,258	312,892	311,155	316,767
534-	Existing Long Term Debt Service	-	-	-	-	-
533-	Placeholder	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES	**$ 442,936**	**$ 441,961**	**$ 313,388**	**$ 311,648**	**$ 317,267**
	TOTAL COST OF SERVICE	**$ 7,331,643**	**$ 6,129,002**	**$ 6,206,525**	**$ 6,447,554**	**$ 6,708,445**
	REVENUE OFFSETS					
	DEBT SERVICE REVENUES					
533-40000-000-000	Property Taxes	$ 356,390	$ 306,857	$ 301,183	$ 303,274	$ 305,413
533-40002-000-000	Property Taxes/Delinquent	1,912	1,646	1,616	1,627	1,638
533-40015-000-000	Property Taxes/P & I	1,224	1,054	1,034	1,041	1,049
533-48005-000-000	Reserve Funds from PID Utility Fees	10,707	9,219	9,048	9,111	9,175
533-49010-000-000	Interest Income	194	194	194	194	194
533-49015-000-000	Lease/Rental Income	161,997	139,482	136,903	137,853	138,825
533-49110-000-000	Premium on Bonds Sold	-	-	-	-	-
	Placeholder	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES	**$ 532,423**	**$ 458,451**	**$ 449,978**	**$ 453,101**	**$ 456,294**
	GENERAL FUND REVENUES					
135-40000-000-000	Property Taxes	$ 128,369	$ 110,528	$ 108,484	$ 109,237	$ 110,008
135-40002-000-000	Property Taxes/Delinquent	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	688	593	582	586	590
135-40025-000-000	PID Surcharge	102,475	88,232	86,601	87,202	87,817
135-47000-000-000	Water	-	-	-	-	-
135-47005-000-000	Sewer	-	-	-	-	-
135-47020-000-000	Standby	-	-	-	-	-
135-47025-000-000	Penalties	61,180	52,677	51,703	52,062	52,429
135-47030-000-000	Service Charges	5,186	5,183	5,183	5,183	5,183
135-47035-000-000	Plumbing Inspections	1,530	1,317	1,293	1,302	1,311
135-47045-000-000	Sewer Inspections	-	-	-	-	-
135-47070-000-000	TCCC Effluent Charges	-	-	-	-	-
135-48005-000-000	Utility Fees	184,000	184,000	184,000	184,000	184,000
135-49005-000-000	Loan Proceeds	-	-	-	-	-
135-49010-000-000	Interest Income	2,593	2,591	2,591	2,591	2,591
135-49015-000-000	Fire Dept. Lease/Rental income	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	10,164	10,164	10,164	10,164	10,164
135-49018-000-000	Building Rent Income	3,630	3,628	3,628	3,628	3,628
135-49030-000-000	Vending Revenue	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	-	-	-	-	-
135-49036-000-000	GASB Reserves	57,132	49,191	48,282	48,617	48,960
135-49075-000-000	Oversize Meter Reimbursement	42,000	42,000	42,000	42,000	42,000
135-49900-000-000	Miscellaneous Income	35,778	35,757	35,757	35,757	35,757
135-49901-000-000	Records Management	52	52	52	52	52
135-49905-000-000	Gas Well Revenue	-	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	10,167	10,162	10,162	10,162	10,162

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
135-	Placeholder	-	-	-	-	-
	Placeholder	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES	$ 644,943	$ 596,074	$ 590,480	$ 592,542	$ 594,650
	TOTAL REVENUE OFFSETS	$ 1,177,366	$ 1,054,526	$ 1,040,459	$ 1,045,642	$ 1,050,945
	TOTAL REVENUE REQUIREMENT	$ 6,154,277	$ 5,074,476	$ 5,166,066	$ 5,401,912	$ 5,657,501

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
	WATER									
	PERSONNEL SERVICES									
135-50005-010-000	Salaries & Wages	Base/Extra	$ 102,105	$ 142,473	$ -	$ 244,578	$ 104,964	$ 146,462	$ -	$ 251,426
135-50010-010-000	Overtime	Base/Extra	8,141	11,359	-	19,500	8,369	11,677	-	20,046
135-50016-010-000	Longevity	Base/Extra	1,129	1,576	-	2,705	1,161	1,620	-	2,781
135-50017-010-000	Certification	Base/Extra	1,628	2,272	-	3,900	1,674	2,335	-	4,009
135-50020-010-000	Retirement	Base/Extra	10,014	13,973	-	23,987	10,294	14,364	-	24,659
135-50026-010-000	Medical Insurance	Base/Extra	21,494	29,993	-	51,487	22,096	30,832	-	52,929
135-50027-010-000	Dental Insurance	Base/Extra	1,748	2,440	-	4,188	1,797	2,508	-	4,305
135-50028-010-000	Vision Insurance	Base/Extra	413	577	-	990	425	593	-	1,018
135-50029-010-000	Life Insurance & Other	Base/Extra	1,283	1,791	-	3,074	1,319	1,841	-	3,160
135-50030-010-000	Social Security Taxes	Base/Extra	7,177	10,015	-	17,192	7,378	10,295	-	17,673
135-50035-010-000	Medicare Taxes	Base/Extra	1,679	2,342	-	4,021	1,726	2,408	-	4,134
135-50040-010-000	Unemployment Taxes	Base/Extra	519	723	-	1,242	533	744	-	1,277
135-50045-010-000	Workman's Compensation	Base/Extra	6,688	9,332	-	16,020	6,875	9,593	-	16,469
135-50060-010-000	Pre-emp Physicals/Testing	Base/Extra	543	757	-	1,300	558	778	-	1,336
135-50070-010-000	Employee Relations	Base/Extra	125	175	-	300	129	180	-	308
	TOTAL PERSONNEL SERVICES		**$ 164,687**	**$ 229,797**	**$ -**	**$ 394,484**	**$ 169,298**	**$ 236,232**	**$ -**	**$ 405,530**
	PROFESSIONAL SERVICES									
135-55005-010-000	Engineering	Base/Extra	$ 4,175	$ 5,825	$ -	$ 10,000	$ 4,292	$ 5,988	$ -	$ 10,280
135-55070-010-000	Independent Labor	Base/Extra	-	-	-	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	Base/Extra	33,863	47,250	-	81,113	34,811	48,573	-	83,384
135-55090-010-000	Vehicle Maintenance	Base/Extra	3,340	4,660	-	8,000	3,433	4,791	-	8,224
135-55100-010-000	Building Maint. & Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	Base/Extra	1,461	2,039	-	3,500	1,502	2,096	-	3,598
135-55135-010-000	Lab Analysis	Base/Extra	4,383	6,117	-	10,500	4,506	6,288	-	10,794
	TOTAL PROFESSIONAL SERVICES		**$ 47,222**	**$ 65,891**	**$ -**	**$ 113,113**	**$ 48,544**	**$ 67,736**	**$ -**	**$ 116,280**
	OPERATING EXPENDITURES									
135-60010-010-000	Communications/Pagers/Mobiles	Base/Extra	$ 2,051	$ 2,862	$ -	$ 4,913	$ 2,108	$ 2,942	$ -	$ 5,051
135-60020-010-000	Electricity	100% Base	160,765	-	-	160,765	176,842	-	-	176,842
135-60035-010-000	Postage	Base/Extra	-	-	-	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	Base/Extra	-	-	-	-	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	Base/Extra	209	291	-	500	215	299	-	514
135-60070-010-000	Dues & Memberships	Base/Extra	209	291	-	500	215	299	-	514
135-60080-010-000	School & Training	Base/Extra	1,728	2,410	-	4,138	1,776	2,478	-	4,254
135-60090-010-000	Safety Program	Base/Extra	167	233	-	400	172	240	-	411
135-60100-010-000	Travel & per diem	Base/Extra	626	874	-	1,500	644	898	-	1,542
135-60105-010-000	Rent/Lease Equipment	Base/Extra	626	874	-	1,500	644	898	-	1,542
135-60135-010-000	TCEQ Fees & Permits	Base/Extra	15,282	21,324	-	36,607	15,710	21,922	-	37,632
135-60150-010-000	Wholesale Water	Base/Extra	1,222,491	1,705,817	-	2,928,308	1,262,459	1,761,586	-	3,024,045
135-60245-010-000	Miscellaneous Expenses	Base/Extra	83	117	-	200	86	120	-	206
135-60280-010-000	Property Maintenance	Base/Extra	1,461	2,039	-	3,500	1,502	2,096	-	3,598
135-60285-010-000	Lawn Equipment & Maintenance	Base/Extra	104	146	-	250	107	150	-	257
135-60360-010-000	Furniture/Equipment <$5000	Base/Extra	1,461	2,039	-	3,500	1,502	2,096	-	3,598
	TOTAL OPERATING EXPENDITURES		**$ 1,407,264**	**$ 1,739,317**	**$ -**	**$ 3,146,581**	**$ 1,463,980**	**$ 1,796,024**	**$ -**	**$ 3,260,004**

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
	CONSUMABLE SUPPLIES									
135-65005-010-000	Fuel & Lube	Base/Extra	$ 8,004	$ 11,169	$ -	$ 19,173	$ 8,228	$ 11,482	$ -	$ 19,710
135-65010-010-000	Uniforms	Base/Extra	1,511	2,109	-	3,620	1,554	2,168	-	3,721
135-65030-010-000	Chemicals	100% Base	10,000	-	-	10,000	10,280	-	-	10,280
135-65035-010-000	Small Tools	Base/Extra	501	699	-	1,200	515	719	-	1,234
135-65040-010-000	Safety Equipment	Base/Extra	417	583	-	1,000	429	599	-	1,028
135-65050-010-000	Meter Expense	100% Customer	-	-	165,000	165,000	-	-	169,620	169,620
135-65055-010-000	Hardware	Base/Extra	-	-	-	-	-	-	-	-
135-65085-010-000	Office Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65100-010-000	Copies	Base/Extra	-	-	-	-	-	-	-	-
135-65105-010-000	Printing	Base/Extra	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		**$ 20,434**	**$ 14,559**	**$ 165,000**	**$ 199,993**	**$ 21,006**	**$ 14,967**	**$ 169,620**	**$ 205,593**
	CAPTIAL EXPENDITURES									
135-69005-010-000	Capital Expenses	Base/Extra	$ 634,391	$ 885,206	$ -	$ 1,519,597	$ 128,999	$ 180,001	$ -	$ 309,000
135-69008-010-000	Short Term Debt	Base/Extra	-	-	-	-	-	-	-	-
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	Base/Extra	31,311	43,689	-	75,000	31,311	43,689	-	75,000
135-69280-010-000	Capital Repairs	Base/Extra	-	-	-	-	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	63,250	88,257	-	151,507	63,250	88,257	-	151,507
135-69281-010-000	Capital Repairs - Ground Storage	Base/Extra	-	-	-	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES		**$ 728,952**	**$ 1,017,152**	**$ -**	**$ 1,746,104**	**$ 223,560**	**$ 311,947**	**$ -**	**$ 535,507**
	TOTAL WATER EXPENDITURES		**$ 2,368,558**	**$ 3,066,717**	**$ 165,000**	**$ 5,600,275**	**$ 1,926,388**	**$ 2,426,906**	**$ 169,620**	**$ 4,522,914**
	BOARD OF DIRECTORS									
	PERSONNEL SERVICES									
135-50005-026-000	Salaries & Wages	COS Composite	$ 3,421	$ 3,800	$ 427	$ 7,648	$ 3,085	$ 3,248	$ 436	$ 6,769
135-50030-026-000	Social Security Taxes	COS Composite	212	236	26	474	191	201	27	420
135-50035-026-000	Medicare Taxes	COS Composite	50	55	6	111	45	47	6	98
135-50040-026-000	Unemployment Taxes	COS Composite	79	87	10	176	71	75	10	156
135-50045-026-000	Workman's Compensation	COS Composite	12	14	2	28	11	12	2	24
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		**$ 3,773**	**$ 4,191**	**$ 471**	**$ 8,436**	**$ 3,403**	**$ 3,583**	**$ 481**	**$ 7,467**
	OPERATING EXPENDITURES									
135-60035-026-000	Postage	COS Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	COS Composite	51	57	6	115	46	49	7	102
135-60070-026-000	Dues & Memberships	COS Composite	171	190	21	382	154	162	22	338
135-60075-026-000	Meetings	COS Composite	325	361	41	727	293	309	41	643
135-60080-026-000	Schools & Training	COS Composite	1,368	1,520	171	3,059	1,234	1,299	174	2,708
135-60100-026-000	Travel & per diem	COS Composite	1,454	1,615	182	3,250	1,311	1,380	185	2,877
135-60245-026-000	Miscellaneous Expenses	COS Composite	684	760	85	1,530	617	650	87	1,354
	TOTAL OPERATING EXPENDITURES		**$ 4,053**	**$ 4,502**	**$ 506**	**$ 9,062**	**$ 3,656**	**$ 3,849**	**$ 517**	**$ 8,021**
	CONSUMABLE SUPPLIES									
135-65085-026-000	Office Supplies	COS Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015				FY 2016			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
	TOTAL CONSUMABLE SUPPLIES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
	CAPITAL EXPENDITURES									
	TOTAL CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		$ 7,827	$ 8,694	$ 978	$ 17,498	$ 7,059	$ 7,431	$ 998	$ 15,488
	ADMINISTRATION									
	PERSONNEL SERVICES									
135-50005-030-000	Salaries & Wages	Personne Composite	$ 109,558	$ 152,174	$ 68,130	$ 329,862	$ 99,987	$ 138,843	$ 62,168	$ 300,999
135-50010-030-000	Overtime	Personnel Composite	233	323	145	701	212	295	132	639
135-50016-030-000	Longevity	Personnel Composite	764	1,061	475	2,301	697	968	434	2,099
135-50020-030-000	Retirement	Personnel Composite	9,818	13,637	6,105	29,560	8,960	12,442	5,571	26,974
135-50026-030-000	Medical Insurance	Personnel Composite	14,430	20,043	8,973	43,446	13,169	18,287	8,188	39,645
135-50027-030-000	Dental Insurance	Personnel Composite	1,046	1,453	650	3,149	955	1,326	594	2,874
135-50028-030-000	Vision Insurance	Personne Composite	260	361	162	782	237	329	147	714
135-50029-030-000	Life Insurance & Other	Personne Composite	1,008	1,401	627	3,036	920	1,278	572	2,771
135-50030-030-000	Social Security Taxes	Personne Composite	6,902	9,586	4,292	20,780	6,299	8,747	3,916	18,962
135-50035-030-000	Medicare Taxes	Personne Composite	1,703	2,365	1,059	5,127	1,554	2,158	966	4,679
135-50040-030-000	Unemployment Taxes	Personne Composite	337	468	210	1,015	308	427	191	927
135-50045-030-000	Workman's Compensation	Personne Composite	381	529	237	1,146	348	483	216	1,046
135-50060-030-000	Pre-emp Physicals/Testing	Personne Composite	116	162	72	350	106	147	66	320
135-50070-030-000	Employee Relations	Personnel Composite	1,164	1,616	724	3,504	1,062	1,475	660	3,197
135-50075-030-000	Tuition Reimbursement	Personnel Composite	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ 147,719	$ 205,180	$ 91,861	$ 444,761	$ 134,815	$ 187,206	$ 83,823	$ 405,844
	PROFESSIONAL & CONTRACTUAL SERVICES									
135-55030-030-000	Software & Support	Professional Services	$ 28,241	$ 39,406	$ 17,588	$ 85,235	$ 25,770	$ 35,958	$ 16,049	$ 77,777
135-55070-030-000	Independent Labor	Professional Services	7,557	10,545	4,707	22,809	6,896	9,623	4,295	20,813
135-55080-030-000	Maintenance & Repairs	Professional Services	1,045	1,458	651	3,153	953	1,330	594	2,877
135-55100-030-000	Building Maint & Supplies	Professional Services	1,509	2,106	940	4,555	1,377	1,922	858	4,156
135-55120-030-000	Cleaning Services	Professional Services	1,881	2,624	1,171	5,676	1,716	2,395	1,069	5,179
135-55160-030-000	Professional Outside Services	Professional Services	14,383	20,070	8,958	43,411	13,125	18,314	8,174	39,613
135-55161-030-000	Town Personnel Contract	Professional Services	6,076	8,478	3,784	18,338	5,544	7,736	3,453	16,734
135-55165-030-000	Collection Fees	Professional Services	46	65	29	140	42	59	26	128
135-55205-030-000	Utility Billing Contract	Professional Services	1,904	2,657	1,186	5,746	1,737	2,424	1,082	5,243
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		$ 62,642	$ 87,409	$ 39,013	$ 189,064	$ 57,161	$ 79,760	$ 35,600	$ 172,521

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
	OPERATING EXPENDITURES									
135-60005-030-000	Telephone	Operating Expenditures	$ 3,323	$ 4,106	$ 1,932	$ 9,362	$ 3,045	$ 3,735	$ 1,763	$ 8,543
135-60010-030-000	Communications/Pagers/Mobiles	Operating Expenditures	1,009	1,247	587	2,843	925	1,134	535	2,594
135-60020-030-000	Electricity	Operating Expenditures	2,985	3,688	1,735	8,409	2,927	3,589	1,694	8,211
135-60025-030-000	Water	Operating Expenditures	373	461	217	1,051	342	419	198	959
135-60030-030-000	Rent And/or Usage	Operating Expenditures	-	-	-	-	-	-	-	-
135-60035-030-000	Postage	Operating Expenditures	7,090	8,760	4,122	19,971	6,496	7,967	3,761	18,224
135-60040-030-000	Bank Service Charges & Fees	Operating Expenditures	7,960	9,836	4,628	22,424	7,294	8,945	4,223	20,462
135-60050-030-000	Bad Debt Expense	Operating Expenditures	1,542	1,906	897	4,345	1,413	1,733	818	3,964
135-60055-030-000	Insurance	Operating Expenditures	12,127	14,984	7,050	34,162	11,112	13,627	6,433	31,173
135-60066-030-000	Publications/Books/Subscripts	Operating Expenditures	398	492	231	1,121	365	447	211	1,023
135-60070-030-000	Dues & Memberships	Operating Expenditures	1,493	1,844	868	4,204	1,368	1,677	792	3,837
135-60075-030-000	Meetings	Operating Expenditures	1,114	1,377	648	3,139	1,021	1,252	591	2,864
135-60080-030-000	Schools & Training	Operating Expenditures	2,546	3,146	1,480	7,172	2,333	2,861	1,351	6,545
135-60100-030-000	Travel & per diem	Operating Expenditures	1,343	1,660	781	3,784	1,231	1,509	713	3,453
135-60110-030-000	Physicals/Testing	Operating Expenditures	50	61	29	140	46	56	26	128
135-60115-030-000	Elections	Operating Expenditures	-	-	-	-	-	-	-	-
135-60125-030-000	Advertising	Operating Expenditures	622	768	362	1,752	570	699	330	1,599
135-60130-030-000	Reg Assessment Fee (5%)	Operating Expenditures	-	-	-	-	-	-	-	-
135-60235-030-000	Security	Operating Expenditures	336	415	195	946	308	377	178	863
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	Operating Expenditures	4,353	5,379	2,531	12,263	3,989	4,892	2,309	11,190
135-60270-030-000	4th of July Celebration	Operating Expenditures	2,488	3,074	1,446	7,007	2,279	2,795	1,320	6,394
135-60360-030-000	Furniture/Equipment < $5000	Operating Expenditures	2,606	3,220	1,515	7,340	2,388	2,928	1,382	6,698
	TOTAL OPERATING EXPENDITURES		**$ 53,759**	**$ 66,424**	**$ 31,253**	**$ 151,436**	**$ 49,450**	**$ 60,644**	**$ 28,629**	**$ 138,722**
	CONSUMABLE SUPPLIES									
135-65010-030-000	Uniforms	Consumable Supplies	$ 305	$ 218	$ 777	$ 1,300	$ 279	$ 199	$ 709	$ 1,186
135-65055-030-000	Hardware IT	Consumable Supplies	5,798	4,131	14,755	24,684	5,291	3,770	13,464	22,525
135-65085-030-000	Office Supplies	Consumable Supplies	1,481	1,056	3,770	6,307	1,352	963	3,440	5,755
135-65090-030-000	Printer Supplies & Maintenance	Consumable Supplies	779	555	1,982	3,316	711	506	1,809	3,026
135-65095-030-000	Maintenance Supplies	Consumable Supplies	823	586	2,094	3,504	751	535	1,911	3,197
135-65097-030-000	Vending Machine Supplies	Consumable Supplies	33	23	84	140	30	21	76	128
135-65105-030-000	Printing	Consumable Supplies	790	563	2,011	3,364	721	514	1,835	3,069
135-69170-030-000	Copier Lease Installments	Consumable Supplies	697	497	1,774	2,968	636	453	1,619	2,709
135-69195-030-000	Gasb34/Reserve for Replacement IT	Consumable Supplies	2,688	1,915	6,840	11,442	2,453	1,747	6,241	10,441
135-69005-030-000	Capital Outlays	Consumable Supplies	10,205	7,271	25,970	43,446	9,059	6,454	23,052	38,565
	TOTAL CONSUMABLE SUPPLIES		**$ 23,600**	**$ 16,815**	**$ 60,056**	**$ 100,471**	**$ 21,282**	**$ 15,163**	**$ 54,155**	**$ 90,600**
	TOTAL ADMINSTRATION EXPENDITURES		**$ 287,721**	**$ 375,828**	**$ 222,183**	**$ 885,732**	**$ 262,708**	**$ 342,773**	**$ 202,207**	**$ 807,687**
	NON DEPARTMENTAL									
135-55045-039-000	Legal	COS Composite	$ 159,881	$ 177,593	$ 19,974	$ 357,448	$ 144,204	$ 151,802	$ 20,379	$ 316,386
135-55055-039-000	Auditing	COS Composite	7,693	8,546	961	17,200	6,939	7,305	981	15,224
135-55060-039-000	Appraisal	COS Composite	3,421	3,800	427	7,648	3,085	3,248	436	6,769
135-55065-039-000	Tax Admin Fees	COS Composite	1,300	1,444	162	2,906	1,172	1,234	166	2,572
135-60344-039-000	Intergov Trans Out (Fire CIP)	COS Composite	-	-	-	-	-	-	-	-
	TOTAL NON DEPARTMENTAL		**$ 172,295**	**$ 191,382**	**$ 21,525**	**$ 385,202**	**$ 155,401**	**$ 163,589**	**$ 21,962**	**$ 340,951**

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
	DEBT SERVICE EXPENSES									
533-70005-051-000	Paying Agent Fee	100% Base	$ 1,070	$ -	$ -	$ 1,070	$ 703	$ -	$ -	$ 703
533-70025-051-000	Bond Interest Expense-Tax	100% Base	-	-	-	-	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax	100% Base	-	-	-	-	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	100% Base	-	-	-	-	-	-	-	-
533-70045-051-000	Bond Principal Expense- Rev Bonds	100% Base	-	-	-	-	-	-	-	-
533-	Existing Long Term Debt Service	100% Base	441,866	-	-	441,866	441,258	-	-	441,258
534-	Existing Long Term Debt Service	100% Base	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES		**$ 442,936**	**$ -**	**$ -**	**$ 442,936**	**$ 441,961**	**$ -**	**$ -**	**$ 441,961**
	TOTAL COST OF SERVICE		**$ 3,279,337**	**$ 3,642,620**	**$ 409,685**	**$ 7,331,643**	**$ 2,793,517**	**$ 2,940,699**	**$ 394,786**	**$ 6,129,002**
	REVENUE OFFSETS									
	DEBT SERVICE REVENUES									
533-40000-000-000	Property Taxes	100% Base	$ 356,390	$ -	$ -	$ 356,390	$ 306,857	$ -	$ -	$ 306,857
533-40002-000-000	Property Taxes/Delinquent	100% Base	1,912	-	-	1,912	1,646	-	-	1,646
533-40015-000-000	Property Taxes/P & I	100% Base	1,224	-	-	1,224	1,054	-	-	1,054
533-48005-000-000	Reserve Funds from PID Utility Fees	100% Customer	-	-	10,707	10,707	-	-	9,219	9,219
533-49010-000-000	Interest Income	100% Base	194	-	-	194	194	-	-	194
533-49015-000-000	Lease/Rental Income	Revenue Requirement	65,213	88,370	8,414	161,997	57,324	73,792	8,366	139,482
533-49110-000-000	Premium on Bonds Sold	Revenue Requirement	-	-	-	-	-	-	-	-
533-49141-000	Interfund Transfer-PID Surcharge	Blank	-	-	-	-	-	-	-	-
534-49143-000	Interfund Transfer- WW Sales	Blank	-	-	-	-	-	-	-	-
528-49141-000	Debt Reserve Fund	Blank	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES		**$ 424,933**	**$ 88,370**	**$ 19,120**	**$ 532,423**	**$ 367,075**	**$ 73,792**	**$ 17,585**	**$ 458,451**
	GENERAL FUND REVENUES									
135-40000-000-000	Property Taxes	100% Base	$ 128,369	$ -	$ -	$ 128,369	$ 110,528	$ -	$ -	$ 110,528
135-40002-000-000	Property Taxes/Delinquent	100% Base	-	-	-	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	100% Base	688	-	-	688	593	-	-	593
135-40025-000-000	PID Surcharge	100% Base	102,475	-	-	102,475	88,232	-	-	88,232
135-47000-000-000	Water	100% Base	-	-	-	-	-	-	-	-
135-47005-000-000	Sewer	100% Base	-	-	-	-	-	-	-	-
135-47020-000-000	Standby	Revenue Requirement	-	-	-	-	-	-	-	-
135-47025-000-000	Penalties	Revenue Requirement	24,629	33,374	3,178	61,180	21,649	27,869	3,160	52,677
135-47030-000-000	Service Charges	Revenue Requirement	2,088	2,829	269	5,186	2,130	2,742	311	5,183
135-47035-000-000	Plumbing Inspections	Revenue Requirement	616	834	79	1,530	541	697	79	1,317
135-47045-000-000	Sewer Inspections	Revenue Requirement	-	-	-	-	-	-	-	-
135-47070-000-000	TCCC Effluent Charges	Revenue Requirement	-	-	-	-	-	-	-	-
135-48005-000-000	Utility Fees	Revenue Requirement	74,071	100,373	9,556	184,000	75,619	97,344	11,037	184,000
135-49005-000-000	Loan Proceeds	Revenue Requirement	-	-	-	-	-	-	-	-
135-49010-000-000	Interest Income	Revenue Requirement	1,044	1,414	135	2,593	1,065	1,371	155	2,591
135-49015-000-000	Fire Dept. Lease/Rental income	Revenue Requirement	-	-	-	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	Revenue Requirement	4,092	5,545	528	10,164	4,177	5,377	610	10,164
135-49018-000-000	Building Rent Income	Revenue Requirement	1,461	1,980	189	3,630	1,491	1,919	218	3,628
135-49030-000-000	Vending Revenue	Revenue Requirement	-	-	-	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	Blank	-	-	-	-	-	-	-	-
135-49036-000-000	GASB Reserves	Revenue Requirement	22,999	31,166	2,967	57,132	20,216	26,024	2,951	49,191

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Acct#	Account	Base / Extra / Customer Factor	FY 2015 Base	FY 2015 Extra	FY 2015 Customer	FY 2015 Total	FY 2016 Base	FY 2016 Extra	FY 2016 Customer	FY 2016 Total
135-49075-000-000	Oversize Meter Reimbursement	100% Customer	-	-	42,000	42,000	-	-	42,000	42,000
135-49900-000-000	Miscellaneous Income	Revenue Requirement	14,403	19,517	1,858	35,778	14,695	18,917	2,145	35,757
135-49901-000-000	Records Management	Revenue Requirement	21	28	3	52	21	27	3	52
135-49905-000-000	Gas Well Revenue	Revenue Requirement	-	-	-	-	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	100% Customer	-	-	10,167	10,167	-	-	10,162	10,162
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES		$ 376,953	$ 197,060	$ 70,929	$ 644,943	$ 340,958	$ 182,287	$ 72,829	$ 596,074
	TOTAL REVENUE OFFSETS		$ 801,886	$ 285,430	$ 90,050	$ 1,177,366	$ 708,033	$ 256,079	$ 90,413	$ 1,054,526
	TOTAL REVENUE REQUIREMENT		$ 2,477,451	$ 3,357,190	$ 319,636	$ 6,154,277	$ 2,085,484	$ 2,684,619	$ 304,373	$ 5,074,476

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

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

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Water and Wastewater Cost of Service and Rate Design Model
Classification of Water Revenue Requirement

Acct#	Account	Base / Extra / Customer Factor	FY 2017 Base	FY 2017 Extra	FY 2017 Customer	FY 2017 Total	FY 2018 Base	FY 2018 Extra	FY 2018 Customer	FY 2018 Total
	CONSUMABLE SUPPLIES									
135-65005-010-000	Fuel & Lube	Base/Extra	$ 8,459	$ 11,803	$ -	$ 20,262	$ 8,696	$ 12,133	$ -	$ 20,829
135-65010-010-000	Uniforms	Base/Extra	1,597	2,228	-	3,826	1,642	2,291	-	3,933
135-65030-010-000	Chemicals	100% Base	10,568	-	-	10,568	10,864	-	-	10,864
135-65035-010-000	Small Tools	Base/Extra	529	739	-	1,268	544	759	-	1,304
135-65040-010-000	Safety Equipment	Base/Extra	441	616	-	1,057	454	633	-	1,086
135-65050-010-000	Meter Expense	100% Customer	-	-	174,369	174,369	-	-	179,252	179,252
135-65055-010-000	Hardware	Base/Extra	-	-	-	-	-	-	-	-
135-65085-010-000	Office Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65095-010-000	Maintenance Supplies	Base/Extra	-	-	-	-	-	-	-	-
135-65100-010-000	Copies	Base/Extra	-	-	-	-	-	-	-	-
135-65105-010-000	Printing	Base/Extra	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		**$ 21,594**	**$ 15,386**	**$ 174,369**	**$ 211,349**	**$ 22,199**	**$ 15,817**	**$ 179,252**	**$ 217,267**
	CAPTIAL EXPENDITURES									
135-69005-010-000	Capital Expenses	Base/Extra	$ 132,869	$ 185,401	$ -	$ 318,270	$ 136,855	$ 190,963	$ -	$ 327,818
135-69008-010-000	Short Term Debt	Base/Extra	-	-	-	-	-	-	-	-
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	Base/Extra	31,311	43,689	-	75,000	31,311	43,689	-	75,000
135-69280-010-000	Capital Repairs	Base/Extra	-	-	-	-	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	63,250	88,257	-	151,507	63,250	88,257	-	151,507
135-69281-010-000	Capital Repairs - Ground Storage	Base/Extra	-	-	-	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES		**$ 227,430**	**$ 317,347**	**$ -**	**$ 544,777**	**$ 231,416**	**$ 322,909**	**$ -**	**$ 554,325**
	TOTAL WATER EXPENDITURES		**$ 2,015,356**	**$ 2,525,971**	**$ 174,369**	**$ 4,715,697**	**$ 2,109,614**	**$ 2,629,939**	**$ 179,252**	**$ 4,918,804**
	BOARD OF DIRECTORS									
	PERSONNEL SERVICES									
135-50005-026-000	Salaries & Wages	COS Composite	$ 3,031	$ 3,356	$ 442	$ 6,830	$ 3,138	$ 3,478	$ 454	$ 7,070
135-50030-026-000	Social Security Taxes	COS Composite	188	208	27	423	195	216	28	438
135-50035-026-000	Medicare Taxes	COS Composite	44	49	6	99	46	50	7	103
135-50040-026-000	Unemployment Taxes	COS Composite	70	77	10	157	72	80	10	163
135-50045-026-000	Workman's Compensation	COS Composite	11	12	2	25	11	13	2	25
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		**$ 3,344**	**$ 3,702**	**$ 488**	**$ 7,534**	**$ 3,462**	**$ 3,837**	**$ 501**	**$ 7,799**
	OPERATING EXPENDITURES									
135-60035-026-000	Postage	COS Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	COS Composite	45	50	7	102	47	52	7	106
135-60070-026-000	Dues & Memberships	COS Composite	152	168	22	341	157	174	23	353
135-60075-026-000	Meetings	COS Composite	288	319	42	649	298	330	43	672
135-60080-026-000	Schools & Training	COS Composite	1,212	1,343	177	2,732	1,255	1,391	182	2,828
135-60100-026-000	Travel & per diem	COS Composite	1,288	1,426	188	2,903	1,334	1,478	193	3,005
135-60245-026-000	Miscellaneous Expenses	COS Composite	606	671	88	1,366	628	696	91	1,414
	TOTAL OPERATING EXPENDITURES		**$ 3,592**	**$ 3,977**	**$ 524**	**$ 8,093**	**$ 3,719**	**$ 4,122**	**$ 538**	**$ 8,378**
	CONSUMABLE SUPPLIES									
135-65085-026-000	Office Supplies	COS Composite	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Acct#	Account	Base / Extra / Customer Factor	FY 2017 Base	FY 2017 Extra	FY 2017 Customer	FY 2017 Total	FY 2018 Base	FY 2018 Extra	FY 2018 Customer	FY 2018 Total
	TOTAL CONSUMABLE SUPPLIES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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Acct#	Account	Base / Extra / Customer Factor	FY 2017 Base	FY 2017 Extra	FY 2017 Customer	FY 2017 Total	FY 2018 Base	FY 2018 Extra	FY 2018 Customer	FY 2018 Total
	CAPITAL EXPENDITURES									
	TOTAL CAPITAL EXPENDITURES		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		$ 6,936	$ 7,680	$ 1,012	$ 15,627	$ 7,180	$ 7,958	$ 1,038	$ 16,177
	ADMINISTRATION									
	PERSONNEL SERVICES									
135-50005-030-000	Salaries & Wages	Personnel Composite	$ 101,243	$ 140,720	$ 62,983	$ 304,946	$ 104,642	$ 145,443	$ 65,097	$ 315,182
135-50010-030-000	Overtime	Personnel Composite	215	299	134	648	222	309	138	670
135-50016-030-000	Longevity	Personnel Composite	706	981	439	2,127	730	1,014	454	2,198
135-50020-030-000	Retirement	Personnel Composite	9,073	12,610	5,644	27,327	9,377	13,034	5,834	28,245
135-50026-030-000	Medical Insurance	Personnel Composite	13,335	18,534	8,295	40,164	13,782	19,156	8,574	41,513
135-50027-030-000	Dental Insurance	Personnel Composite	967	1,343	601	2,911	999	1,389	621	3,009
135-50028-030-000	Vision Insurance	Personnel Composite	240	334	149	723	248	345	154	747
135-50029-030-000	Life Insurance & Other	Personnel Composite	932	1,295	580	2,807	963	1,339	599	2,901
135-50030-030-000	Social Security Taxes	Personnel Composite	6,378	8,865	3,968	19,210	6,592	9,162	4,101	19,855
135-50035-030-000	Medicare Taxes	Personnel Composite	1,574	2,187	979	4,740	1,627	2,261	1,012	4,899
135-50040-030-000	Unemployment Taxes	Personnel Composite	312	433	194	939	322	448	200	970
135-50045-030-000	Workman's Compensation	Personnel Composite	352	489	219	1,060	364	505	226	1,095
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	108	149	67	324	111	154	69	335
135-50070-030-000	Employee Relations	Personnel Composite	1,075	1,495	669	3,239	1,111	1,545	691	3,348
135-50075-030-000	Tuition Reimbursement	Personnel Composite	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		$ 136,508	$ 189,736	$ 84,921	$ 411,165	$ 141,091	$ 196,104	$ 87,771	$ 424,966
	PROFESSIONAL & CONTRACTUAL SERVICES									
135-55030-030-000	Software & Support	Professional Services	$ 26,108	$ 36,429	$ 16,260	$ 78,797	$ 26,984	$ 37,652	$ 16,805	$ 81,442
135-55070-030-000	Independent Labor	Professional Services	6,986	9,749	4,351	21,086	7,221	10,076	4,497	21,794
135-55080-030-000	Maintenance & Repairs	Professional Services	966	1,348	602	2,915	998	1,393	622	3,013
135-55100-030-000	Building Maint & Supplies	Professional Services	1,395	1,947	869	4,211	1,442	2,012	898	4,352
135-55120-030-000	Cleaning Services	Professional Services	1,739	2,426	1,083	5,247	1,797	2,507	1,119	5,423
135-55160-030-000	Professional Outside Services	Professional Services	13,297	18,554	8,281	40,132	13,743	19,177	8,559	41,479
135-55161-030-000	Town Personnel Contract	Professional Services	5,617	7,838	3,498	16,953	5,806	8,101	3,616	17,522
135-55165-030-000	Collection Fees	Professional Services	43	60	27	130	44	62	28	134
135-55205-030-000	Utility Billing Contract	Professional Services	1,760	2,456	1,096	5,312	1,819	2,538	1,133	5,490
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		$ 57,910	$ 80,806	$ 36,066	$ 174,783	$ 59,854	$ 83,518	$ 37,277	$ 180,650

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Acct#	Account	Base / Extra / Customer Factor	FY 2017 Base	FY 2017 Extra	FY 2017 Customer	FY 2017 Total	FY 2018 Base	FY 2018 Extra	FY 2018 Customer	FY 2018 Total
	OPERATING EXPENDITURES									
135-60005-030-000	Telephone	Operating Expenditures	$ 3,095	$ 3,773	$ 1,786	$ 8,655	$ 3,210	$ 3,889	$ 1,846	$ 8,945
135-60010-030-000	Communications/Pagers/Mobiles	Operating Expenditures	940	1,146	542	2,628	975	1,181	561	2,716
135-60020-030-000	Electricity	Operating Expenditures	3,183	3,881	1,837	8,901	3,533	4,280	2,032	9,844
135-60025-030-000	Water	Operating Expenditures	348	424	201	972	360	437	207	1,004
135-60030-030-000	Rent And/or Usage	Operating Expenditures	-	-	-	-	-	-	-	-
135-60035-030-000	Postage	Operating Expenditures	6,603	8,050	3,810	18,463	6,848	8,296	3,938	19,082
135-60040-030-000	Bank Service Charges & Fees	Operating Expenditures	7,414	9,038	4,278	20,730	7,689	9,315	4,422	21,426
135-60050-030-000	Bad Debt Expense	Operating Expenditures	1,436	1,751	829	4,016	1,490	1,805	857	4,151
135-60055-030-000	Insurance	Operating Expenditures	11,295	13,769	6,518	31,581	11,714	14,191	6,736	32,642
135-60066-030-000	Publications/Books/Subscripts	Operating Expenditures	371	452	214	1,036	384	466	221	1,071
135-60070-030-000	Dues & Memberships	Operating Expenditures	1,390	1,695	802	3,887	1,442	1,747	829	4,017
135-60075-030-000	Meetings	Operating Expenditures	1,038	1,265	599	2,902	1,076	1,304	619	2,999
135-60080-030-000	Schools & Training	Operating Expenditures	2,371	2,891	1,368	6,630	2,459	2,979	1,414	6,853
135-60100-030-000	Travel & per diem	Operating Expenditures	1,251	1,525	722	3,498	1,298	1,572	746	3,616
135-60110-030-000	Physicals/Testing	Operating Expenditures	46	56	27	130	48	58	28	134
135-60115-030-000	Elections	Operating Expenditures	-	-	-	-	-	-	-	-
135-60125-030-000	Advertising	Operating Expenditures	579	706	334	1,620	601	728	345	1,674
135-60130-030-000	Reg Assessment Fee (5%)	Operating Expenditures	-	-	-	-	-	-	-	-
135-60235-030-000	Security	Operating Expenditures	313	381	180	875	324	393	187	904
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	Operating Expenditures	4,054	4,943	2,340	11,337	4,205	5,094	2,418	11,717
135-60270-030-000	4th of July Celebration	Operating Expenditures	2,317	2,824	1,337	6,478	2,403	2,911	1,382	6,696
135-60360-030-000	Furniture/Equipment < $5000	Operating Expenditures	2,427	2,959	1,400	6,786	2,517	3,049	1,447	7,014
	TOTAL OPERATING EXPENDITURES		**$ 50,470**	**$ 61,529**	**$ 29,124**	**$ 141,124**	**$ 52,576**	**$ 63,694**	**$ 30,235**	**$ 146,505**
	CONSUMABLE SUPPLIES									
135-65010-030-000	Uniforms	Consumable Supplies	$ 282	$ 201	$ 718	$ 1,202	$ 292	$ 208	$ 742	$ 1,242
135-65055-030-000	Hardware IT	Consumable Supplies	5,360	3,819	13,640	22,820	5,540	3,947	14,098	23,586
135-65085-030-000	Office Supplies	Consumable Supplies	1,370	976	3,485	5,830	1,415	1,009	3,602	6,026
135-65090-030-000	Printer Supplies & Maintenance	Consumable Supplies	720	513	1,832	3,065	744	530	1,894	3,168
135-65095-030-000	Maintenance Supplies	Consumable Supplies	761	542	1,936	3,239	786	560	2,001	3,348
135-65097-030-000	Vending Machine Supplies	Consumable Supplies	30	22	77	130	31	22	80	134
135-65105-030-000	Printing	Consumable Supplies	730	520	1,859	3,109	755	538	1,921	3,214
135-69170-030-000	Copier Lease Installments	Consumable Supplies	645	459	1,640	2,744	666	475	1,695	2,836
135-69195-030-000	Gasb34/Reserve for Replacement IT	Consumable Supplies	2,485	1,770	6,323	10,578	2,568	1,830	6,535	10,933
135-69005-030-000	Capital Outlays	Consumable Supplies	8,928	6,361	22,718	38,006	8,976	6,395	22,841	38,212
	TOTAL CONSUMABLE SUPPLIES		**$ 21,311**	**$ 15,184**	**$ 54,229**	**$ 90,724**	**$ 21,775**	**$ 15,514**	**$ 55,410**	**$ 92,699**
	TOTAL ADMINSTRATION EXPENDITURES		**$ 266,199**	**$ 347,255**	**$ 204,341**	**$ 817,795**	**$ 275,296**	**$ 358,831**	**$ 210,693**	**$ 844,821**
	NON DEPARTMENTAL									
135-55045-039-000	Legal	COS Composite	$ 141,680	$ 156,874	$ 20,677	$ 319,231	$ 146,672	$ 162,566	$ 21,210	$ 330,447
135-55055-039-000	Auditing	COS Composite	6,818	7,549	995	15,361	7,058	7,823	1,021	15,901
135-55060-039-000	Appraisal	COS Composite	3,031	3,356	442	6,830	3,138	3,478	454	7,070
135-55065-039-000	Tax Admin Fees	COS Composite	1,152	1,275	168	2,595	1,192	1,322	172	2,687
135-60344-039-000	Intergov Trans Out (Fire CIP)	COS Composite	-	-	-	-	-	-	-	-
	TOTAL NON DEPARTMENTAL		**$ 152,681**	**$ 169,054**	**$ 22,282**	**$ 344,017**	**$ 158,060**	**$ 175,188**	**$ 22,857**	**$ 356,105**

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Acct#	Account	Base / Extra / Customer Factor	FY 2017 Base	FY 2017 Extra	FY 2017 Customer	FY 2017 Total	FY 2018 Base	FY 2018 Extra	FY 2018 Customer	FY 2018 Total
	DEBT SERVICE EXPENSES									
533-70005-051-000	Paying Agent Fee	100% Base	$ 497	$ -	$ -	$ 497	$ 494	$ -	$ -	$ 494
533-70025-051-000	Bond Interest Expense-Tax	100% Base	-	-	-	-	-	-	-	-
533-70035-051-000	Bond Principal Payment-Tax	100% Base	-	-	-	-	-	-	-	-
533-70040-051-000	Bond Interest Expense-Rev Bonds	100% Base	-	-	-	-	-	-	-	-
533-70045-051-000	Bond Principal Expense- Rev Bonds	100% Base	-	-	-	-	-	-	-	-
533-	Existing Long Term Debt Service	100% Base	312,892	-	-	312,892	311,155	-	-	311,155
534-	Existing Long Term Debt Service	100% Base	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE EXPENSES		**$ 313,388**	**$ -**	**$ -**	**$ 313,388**	**$ 311,648**	**$ -**	**$ -**	**$ 311,648**
	TOTAL COST OF SERVICE		**$ 2,754,560**	**$ 3,049,960**	**$ 402,005**	**$ 6,206,525**	**$ 2,861,798**	**$ 3,171,916**	**$ 413,840**	**$ 6,447,554**
	REVENUE OFFSETS									
	DEBT SERVICE REVENUES									
533-40000-000-000	Property Taxes	100% Base	$ 301,183	$ -	$ -	$ 301,183	$ 303,274	$ -	$ -	$ 303,274
533-40002-000-000	Property Taxes/Delinquent	100% Base	1,616	-	-	1,616	1,627	-	-	1,627
533-40015-000-000	Property Taxes/P & I	100% Base	1,034	-	-	1,034	1,041	-	-	1,041
533-48005-000-000	Reserve Funds from PID Utility Fees	100% Customer	-	-	9,048	9,048	-	-	9,111	9,111
533-49010-000-000	Interest Income	100% Base	194	-	-	194	194	-	-	194
533-49015-000-000	Lease/Rental Income	Revenue Requirement	54,679	73,960	8,264	136,903	55,268	74,324	8,261	137,853
533-49110-000-000	Premium on Bonds Sold	Revenue Requirement	-	-	-	-	-	-	-	-
533-49141-000	Interfund Transfer-PID Surcharge	Blank	-	-	-	-	-	-	-	-
534-49143-000	Interfund Transfer- WW Sales	Blank	-	-	-	-	-	-	-	-
528-49141-000	Debt Reserve Fund	Blank	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL DEBT SERVICE REVENUES		**$ 358,707**	**$ 73,960**	**$ 17,312**	**$ 449,978**	**$ 361,404**	**$ 74,324**	**$ 17,372**	**$ 453,101**
	GENERAL FUND REVENUES									
135-40000-000-000	Property Taxes	100% Base	$ 108,484	$ -	$ -	$ 108,484	$ 109,237	$ -	$ -	$ 109,237
135-40002-000-000	Property Taxes/Delinquent	100% Base	-	-	-	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	100% Base	582	-	-	582	586	-	-	586
135-40025-000-000	PID Surcharge	100% Base	86,601	-	-	86,601	87,202	-	-	87,202
135-47000-000-000	Water	100% Base	-	-	-	-	-	-	-	-
135-47005-000-000	Sewer	100% Base	-	-	-	-	-	-	-	-
135-47020-000-000	Standby	Revenue Requirement	-	-	-	-	-	-	-	-
135-47025-000-000	Penalties	Revenue Requirement	20,650	27,932	3,121	51,703	20,873	28,070	3,120	52,062
135-47030-000-000	Service Charges	Revenue Requirement	2,070	2,800	313	5,183	2,078	2,794	311	5,183
135-47035-000-000	Plumbing Inspections	Revenue Requirement	516	698	78	1,293	522	702	78	1,302
135-47045-000-000	Sewer Inspections	Revenue Requirement	-	-	-	-	-	-	-	-
135-47070-000-000	TCCC Effluent Charges	Revenue Requirement	-	-	-	-	-	-	-	-
135-48005-000-000	Utility Fees	Revenue Requirement	73,490	99,403	11,107	184,000	73,769	99,205	11,027	184,000
135-49005-000-000	Loan Proceeds	Revenue Requirement	-	-	-	-	-	-	-	-
135-49010-000-000	Interest Income	Revenue Requirement	1,035	1,400	156	2,591	1,039	1,397	155	2,591
135-49015-000-000	Fire Dept. Lease/Rental income	Revenue Requirement	-	-	-	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	Revenue Requirement	4,060	5,491	614	10,164	4,075	5,480	609	10,164
135-49018-000-000	Building Rent Income	Revenue Requirement	1,449	1,960	219	3,628	1,454	1,956	217	3,628
135-49030-000-000	Vending Revenue	Revenue Requirement	-	-	-	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	Blank	-	-	-	-	-	-	-	-
135-49036-000-000	GASB Reserves	Revenue Requirement	19,284	26,083	2,915	48,282	19,491	26,212	2,914	48,617

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135-49075-000-000	Oversize Meter Reimbursement	100% Customer	-	-	42,000	42,000	-	-	42,000	42,000
135-49900-000-000	Miscellaneous Income	Revenue Requirement	14,281	19,317	2,158	35,757	14,336	19,279	2,143	35,757
135-49901-000-000	Records Management	Revenue Requirement	21	28	3	52	21	28	3	52
135-49905-000-000	Gas Well Revenue	Revenue Requirement	-	-	-	-	-	-	-	-
135-49141-000-000	Interfund Transfer In- Sale of Assets	100% Customer	-	-	10,162	10,162	-	-	10,162	10,162
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
135-	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES		$ 332,522	$ 185,113	$ 72,846	$ 590,480	$ 334,682	$ 185,122	$ 72,738	$ 592,542
	TOTAL REVENUE OFFSETS		$ 691,229	$ 259,072	$ 90,158	$ 1,040,459	$ 696,086	$ 259,446	$ 90,111	$ 1,045,642
	TOTAL REVENUE REQUIREMENT		$ 2,063,331	$ 2,790,888	$ 311,847	$ 5,166,066	$ 2,165,712	$ 2,912,470	$ 323,729	$ 5,401,912

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

Acct#	Account	Base / Extra / Customer Factor	FY 2019 Base	FY 2019 Extra	FY 2019 Customer	FY 2019 Total
	WATER					
	PERSONNEL SERVICES					
135-50005-010-000	Salaries & Wages	Base/Extra	$ 114,030	$ 159,113	$ -	$ 273,143
135-50010-010-000	Overtime	Base/Extra	9,092	12,686	-	21,777
135-50016-010-000	Longevity	Base/Extra	1,261	1,760	-	3,021
135-50017-010-000	Certification	Base/Extra	1,818	2,537	-	4,355
135-50020-010-000	Retirement	Base/Extra	11,183	15,605	-	26,788
135-50026-010-000	Medical Insurance	Base/Extra	24,005	33,495	-	57,500
135-50027-010-000	Dental Insurance	Base/Extra	1,953	2,725	-	4,677
135-50028-010-000	Vision Insurance	Base/Extra	462	644	-	1,106
135-50029-010-000	Life Insurance & Other	Base/Extra	1,433	2,000	-	3,433
135-50030-010-000	Social Security Taxes	Base/Extra	8,015	11,184	-	19,200
135-50035-010-000	Medicare Taxes	Base/Extra	1,875	2,616	-	4,491
135-50040-010-000	Unemployment Taxes	Base/Extra	579	808	-	1,387
135-50045-010-000	Workman's Compensation	Base/Extra	7,469	10,422	-	17,891
135-50060-010-000	Pre-emp Physicals/Testing	Base/Extra	606	846	-	1,452
135-50070-010-000	Employee Relations	Base/Extra	140	195	-	335
	TOTAL PERSONNEL SERVICES		**$ 183,921**	**$ 256,636**	**$ -**	**$ 440,557**
	PROFESSIONAL SERVICES					
135-55005-010-000	Engineering	Base/Extra	$ 4,662	$ 6,506	$ -	$ 11,168
135-55070-010-000	Independent Labor	Base/Extra	-	-	-	-
135-55080-010-000	Maintenance & Repairs	Base/Extra	37,817	52,769	-	90,586
135-55090-010-000	Vehicle Maintenance	Base/Extra	3,730	5,204	-	8,934
135-55100-010-000	Building Maint. & Supplies	Base/Extra	-	-	-	-
135-55105-010-000	Maintenance- Backhoe/Skid Loader	Base/Extra	1,632	2,277	-	3,909
135-55135-010-000	Lab Analysis	Base/Extra	4,895	6,831	-	11,726
	TOTAL PROFESSIONAL SERVICES		**$ 52,737**	**$ 73,587**	**$ -**	**$ 126,324**
	OPERATING EXPENDITURES					
135-60010-010-000	Communications/Pagers/Mobiles	Base/Extra	$ 2,291	$ 3,196	$ -	$ 5,487
135-60020-010-000	Electricity	100% Base	235,376	-	-	235,376
135-60035-010-000	Postage	Base/Extra	-	-	-	-
135-60050-010-000	Bad Debt Expense	Base/Extra	-	-	-	-
135-60066-010-000	Publications/Books/Subscripts	Base/Extra	233	325	-	558
135-60070-010-000	Dues & Memberships	Base/Extra	233	325	-	558
135-60080-010-000	School & Training	Base/Extra	1,929	2,692	-	4,621
135-60090-010-000	Safety Program	Base/Extra	186	260	-	447
135-60100-010-000	Travel & per diem	Base/Extra	699	976	-	1,675
135-60105-010-000	Rent/Lease Equipment	Base/Extra	699	976	-	1,675
135-60135-010-000	TCEQ Fees & Permits	Base/Extra	17,067	23,815	-	40,882
135-60150-010-000	Wholesale Water	Base/Extra	1,452,343	2,026,543	-	3,478,886
135-60245-010-000	Miscellaneous Expenses	Base/Extra	93	130	-	223
135-60280-010-000	Property Maintenance	Base/Extra	1,632	2,277	-	3,909
135-60285-010-000	Lawn Equipment & Maintenance	Base/Extra	117	163	-	279
135-60360-010-000	Furniture/Equipment <$5000	Base/Extra	1,632	2,277	-	3,909
	TOTAL OPERATING EXPENDITURES		**$ 1,714,531**	**$ 2,063,955**	**$ -**	**$ 3,778,486**

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
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Acct#	Account	Base / Extra / Customer Factor	FY 2019 Base	FY 2019 Extra	FY 2019 Customer	FY 2019 Total
	CONSUMABLE SUPPLIES					
135-65005-010-000	Fuel & Lube	Base/Extra	$ 8,939	$ 12,473	$ -	$ 21,412
135-65010-010-000	Uniforms	Base/Extra	1,688	2,355	-	4,043
135-65030-010-000	Chemicals	100% Base	11,168	-	-	11,168
135-65035-010-000	Small Tools	Base/Extra	559	781	-	1,340
135-65040-010-000	Safety Equipment	Base/Extra	466	651	-	1,117
135-65050-010-000	Meter Expense	100% Customer	-	-	184,271	184,271
135-65055-010-000	Hardware	Base/Extra	-	-	-	-
135-65085-010-000	Office Supplies	Base/Extra	-	-	-	-
135-65095-010-000	Maintenance Supplies	Base/Extra	-	-	-	-
135-65100-010-000	Copies	Base/Extra	-	-	-	-
135-65105-010-000	Printing	Base/Extra	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		**$ 22,820**	**$ 16,259**	**$ 184,271**	**$ 223,351**
	CAPTIAL EXPENDITURES					
135-69005-010-000	Capital Expenses	Base/Extra	$ 140,961	$ 196,692	$ -	$ 337,653
135-69008-010-000	Short Term Debt	Base/Extra	-	-	-	-
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-
135-69195-010-000	Gasb34/Reserve for Replacement	Base/Extra	31,311	43,689	-	75,000
135-69280-010-000	Capital Repairs	Base/Extra	-	-	-	-
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	63,250	88,257	-	151,507
135-69281-010-000	Capital Repairs - Ground Storage	Base/Extra	-	-	-	-
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-
	TOTAL CAPTIAL EXPENDITURES		**$ 235,522**	**$ 328,638**	**$ -**	**$ 564,160**
	TOTAL WATER EXPENDITURES		**$ 2,209,530**	**$ 2,739,076**	**$ 184,271**	**$ 5,132,877**
	BOARD OF DIRECTORS					
	PERSONNEL SERVICES					
135-50005-026-000	Salaries & Wages	COS Composite	$ 3,254	$ 3,600	$ 465	$ 7,319
135-50030-026-000	Social Security Taxes	COS Composite	202	223	29	454
135-50035-026-000	Medicare Taxes	COS Composite	47	52	7	106
135-50040-026-000	Unemployment Taxes	COS Composite	75	83	11	168
135-50045-026-000	Workman's Compensation	COS Composite	12	13	2	26
135-	Placeholder	Blank	-	-	-	-
135-	Placeholder	Blank	-	-	-	-
135-	Placeholder	Blank	-	-	-	-
	TOTAL PERSONNEL SERVICES		**$ 3,590**	**$ 3,971**	**$ 513**	**$ 8,074**
	OPERATING EXPENDITURES					
135-60035-026-000	Postage	COS Composite	$ -	$ -	$ -	$ -
135-60066-026-000	Publications/Books/Subscripts	COS Composite	49	54	7	110
135-60070-026-000	Dues & Memberships	COS Composite	163	180	23	366
135-60075-026-000	Meetings	COS Composite	309	342	44	695
135-60080-026-000	Schools & Training	COS Composite	1,302	1,440	186	2,928
135-60100-026-000	Travel & per diem	COS Composite	1,383	1,530	198	3,111
135-60245-026-000	Miscellaneous Expenses	COS Composite	651	720	93	1,464
	TOTAL OPERATING EXPENDITURES		**$ 3,857**	**$ 4,266**	**$ 551**	**$ 8,673**
	CONSUMABLE SUPPLIES					
135-65085-026-000	Office Supplies	COS Composite	$ -	$ -	$ -	$ -

Trophy Club MUD No. 1
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			FY 2019			
Acct#	Account	Base / Extra / Customer Factor	Base	Extra	Customer	Total
	TOTAL CONSUMABLE SUPPLIES		$ -	$ -	$ -	$ -