

**Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
User Defined Rate Adjustments**

Volumetric Rates	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Current									
PID Residential										
3/4" - 5/8"	12.71	12.71	14.28	14.28	14.28	14.28	14.28	14.28	14.28	14.28
1"	16.71	16.71	18.77	18.77	18.77	18.77	18.77	18.77	18.77	18.77
1.5"	26.42	26.42	29.68	29.68	29.68	29.68	29.68	29.68	29.68	29.68
2"	38.06	38.06	43.76	43.76	43.76	43.76	43.76	43.76	43.76	43.76
3"	65.23	65.23	73.29	73.29	73.29	73.29	73.29	73.29	73.29	73.29
4"	104.04	104.04	116.89	116.89	116.89	116.89	116.89	116.89	116.89	116.89
6"	201.06	201.06	225.89	225.89	225.89	225.89	225.89	225.89	225.89	225.89
8"										

Water Rate Revenue	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Current									
MUD 1 Residential										
3/4" - 5/8"	374,437	374,437	429,093	429,093	429,093	429,093	429,093	429,093	429,093	429,093
1"	82,614	82,614	94,673	94,673	94,673	94,673	94,673	94,673	94,673	94,673
1.5"	317	317	363	363	363	363	363	363	363	363
2"	-	-	-	-	-	-	-	-	-	-
3"	-	-	-	-	-	-	-	-	-	-
4"	-	-	-	-	-	-	-	-	-	-
6"	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-
0-6,000 gallons	541,462	541,462	620,499	620,499	620,499	620,499	620,499	620,499	620,499	620,499
6,001-17,000 gallons	639,815	639,815	733,209	733,209	733,209	733,209	733,209	733,209	733,209	733,209
17,001-25,000 gallons	251,799	251,799	286,554	286,554	286,554	286,554	286,554	286,554	286,554	286,554
25,001-50,000 gallons	285,542	285,542	327,223	327,223	327,223	327,223	327,223	327,223	327,223	327,223
50,000+ gallons	128,977	128,977	147,804	147,804	147,804	147,804	147,804	147,804	147,804	147,804
Total	2,304,962	2,304,962	2,641,418	2,641,418	2,641,418	2,641,418	2,641,418	2,641,418	2,641,418	2,641,418

Commercial	FY 2015		FY 2016		FY 2017		FY 2018		FY 2019	
	Current									
3/4" - 5/8"	3,966	3,966	4,455	4,455	4,455	4,455	4,455	4,455	4,455	4,455
1"	4,612	4,612	5,182	5,182	5,182	5,182	5,182	5,182	5,182	5,182
1.5"	2,596	2,596	2,850	2,850	2,850	2,850	2,850	2,850	2,850	2,850
2"	25,576	25,576	28,735	28,735	28,735	28,735	28,735	28,735	28,735	28,735
3"	2,348	2,348	2,638	2,638	2,638	2,638	2,638	2,638	2,638	2,638
4"	11,236	11,236	12,624	12,624	12,624	12,624	12,624	12,624	12,624	12,624
6"	2,413	2,413	2,711	2,711	2,711	2,711	2,711	2,711	2,711	2,711
8"	-	-	-	-	-	-	-	-	-	-
0-6,000 gallons	20,537	20,537	23,074	23,074	23,074	23,074	23,074	23,074	23,074	23,074
6,001-17,000 gallons	33,439	33,439	37,569	37,569	37,569	37,569	37,569	37,569	37,569	37,569
17,001-25,000 gallons	21,685	21,685	24,363	24,363	24,363	24,363	24,363	24,363	24,363	24,363
25,001-50,000 gallons	54,749	54,749	61,511	61,511	61,511	61,511	61,511	61,511	61,511	61,511
50,000+ gallons	435,824	435,824	489,648	489,648	489,648	489,648	489,648	489,648	489,648	489,648
Total	618,923	618,923	695,360	695,360	695,360	695,360	695,360	695,360	695,360	695,360

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
User Defined Rate Adjustments

Rate Adjustment Assumptions

	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$	305	305	343	343	343	343
3/4" - 5/8"	401	401	451	451	451	451
1"	-	-	-	-	-	-
1.5"	7,308	7,308	8,210	8,210	8,210	8,210
2"	7,828	7,828	8,794	8,794	8,794	8,794
3"	3,745	3,745	4,208	4,208	4,208	4,208
4"	-	-	-	-	-	-
6"	-	-	-	-	-	-
8"	6,328	6,328	7,109	7,109	7,109	7,109
0-6,000 gallons	12,280	12,280	13,797	13,797	13,797	13,797
6,001-17,000 gallons	9,070	9,070	10,190	10,190	10,190	10,190
17,001-25,000 gallons	28,122	28,122	31,595	31,595	31,595	31,595
25,001-50,000 gallons	454,683	454,683	510,836	510,836	510,836	510,836
50,000+ gallons	580,070	580,070	595,533	595,533	595,533	595,533
Total	580,070	580,070	595,533	595,533	595,533	595,533

	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$	30,962	30,962	30,962	34,785	34,785	34,785
3/4" - 5/8"	-	-	-	-	-	-
1"	-	-	-	-	-	-
1.5"	-	-	-	-	-	-
2"	-	-	-	-	-	-
3"	-	-	-	-	-	-
4"	-	-	-	-	-	-
6"	-	-	-	-	-	-
8"	-	-	-	-	-	-
0-6,000 gallons	37,020	37,020	37,020	41,592	41,592	41,592
6,001-17,000 gallons	4,168	4,168	4,168	4,683	4,683	4,683
17,001-25,000 gallons	5,688	5,688	5,688	6,390	6,390	6,390
25,001-50,000 gallons	-	-	-	-	-	-
50,000+ gallons	77,837	77,837	77,837	87,450	87,450	87,450
Total	77,837	77,837	77,837	87,450	87,450	87,450

	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
\$	201	201	225	225	225	225
3/4" - 5/8"	-	-	-	-	-	-
1"	-	-	-	-	-	-
1.5"	-	-	-	-	-	-
2"	-	-	-	-	-	-
3"	-	-	-	-	-	-
4"	-	-	-	-	-	-
6"	-	-	-	-	-	-
8"	107	107	120	120	120	120
0-6,000 gallons	52	52	58	58	58	58
6,001-17,000 gallons	-	-	-	-	-	-
17,001-25,000 gallons	-	-	-	-	-	-
25,001-50,000 gallons	-	-	-	-	-	-
50,000+ gallons	359	359	404	404	404	404
Total	359	359	404	404	404	404

**Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
User Defined Rate Adjustments**

	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Charges						
3/4" - 5/8"		410,630	465,946	469,770	469,770	469,770
1"		337,275	386,389	386,389	386,389	386,389
1 1/2"		3,487	3,940	3,940	3,940	3,940
2"		35,167	39,562	39,562	39,562	39,562
3"		10,176	11,433	11,433	11,433	11,433
4"		14,982	16,832	16,832	16,832	16,832
6"		2,413	2,711	2,711	2,711	2,711
8"		-	-	-	-	-
0-6,000		760,700	865,721	870,293	870,293	870,293
6,001-17,000		909,847	1,041,011	1,041,526	1,041,526	1,041,526
17,001-25,000		380,449	434,458	435,160	435,160	435,160
25,001-50,000		480,706	549,009	549,009	549,009	549,009
50,0001 +		1,113,548	1,256,083	1,256,083	1,256,083	1,256,083
Total		4,459,380	5,075,095	5,082,707	5,082,707	5,082,707

	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Total Rate Revenue						
Revenue Requirement		4,459,380	5,075,095	5,082,707	5,082,707	5,082,707
\$ Over/(Under) Recovery		6,154,277	5,074,476	5,165,066	5,401,912	5,657,503
% Over/(Under) Recovery		138.9%	100.0%	101.6%	107.8%	111.3%

Water Rate Revenue Comparison By Customer Class

Customer Class	Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
MUD 1 Residential						
Total Rate Revenue		2,304,962	2,641,418	2,641,418	2,641,418	2,641,418
Revenue Requirement		3,440,238	2,853,569	2,905,232	3,037,674	3,181,154
\$ Over/(Under) Recovery		(1,135,276)	(212,151)	(263,815)	(396,256)	(539,736)
% Over/(Under) Recovery		-49.3%	-8.0%	-10.0%	-15.0%	-20.4%
Commercial						
Total Rate Revenue		618,923	616,923	695,360	695,360	695,360
Revenue Requirement		804,007	647,462	660,762	690,495	723,218
\$ Over/(Under) Recovery		(185,084)	(47,898)	35,098	4,865	(27,858)
% Over/(Under) Recovery		-29.9%	-7.8%	5.7%	0.7%	-4.0%
Commercial (Solans)						
Total Rate Revenue		530,070	530,070	595,533	595,533	595,533
Revenue Requirement		587,580	474,161	482,002	504,287	528,534
\$ Over/(Under) Recovery		(57,511)	(57,511)	113,531	91,246	66,999
% Over/(Under) Recovery		-10.8%	-10.8%	21.3%	15.3%	11.3%
Apartments						
Total Rate Revenue		77,837	77,837	87,450	87,450	87,450
Revenue Requirement		77,890	65,233	65,937	68,934	72,204
\$ Over/(Under) Recovery		(53)	12,604	21,513	18,516	15,246
% Over/(Under) Recovery		-0.1%	16.2%	24.6%	21.2%	17.4%

Rate Adjustment Assumptions

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
 User Defined Rate Adjustments

FY 2015 FY 2016 FY 2017 FY 2018 FY 2019

Rate Adjustment Assumptions

Current	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Summit Median					
Total Rate Revenue	\$ 559	\$ 404	\$ 404	\$ 404	\$ 404
Revenue Requirement	679	551	566	591	618
\$ Over/(Under) Recovery	(320)	(148)	(163)	(188)	(213)
% Over/(Under) Recovery	-89.1%	-36.6%	-40.3%	-46.6%	-53.2%
Master District Commercial					
Total Rate Revenue	\$ 35,514	\$ 28,705	\$ 29,210	\$ 30,553	\$ 32,011
Revenue Requirement	(35,514)	(28,705)	(29,210)	(30,553)	(32,011)
\$ Over/(Under) Recovery	0.0%	0.0%	0.0%	0.0%	0.0%
% Over/(Under) Recovery	0.0%	0.0%	0.0%	0.0%	0.0%
Out of District Water Sales					
Total Rate Revenue	\$ 1,471	\$ 1,653	\$ 1,653	\$ 1,653	\$ 1,653
Revenue Requirement	1,843	1,505	1,531	1,601	1,676
\$ Over/(Under) Recovery	(372)	148	122	52	(2)
% Over/(Under) Recovery	-25.3%	9.0%	7.4%	3.2%	1.2%
PID Residential					
Total Rate Revenue	\$ 925,758	\$ 1,060,891	\$ 1,060,891	\$ 1,060,891	\$ 1,060,891
Revenue Requirement	1,206,435	1,003,291	1,021,325	1,067,777	1,118,085
\$ Over/(Under) Recovery	(280,677)	57,599	39,566	(6,886)	(57,194)
% Over/(Under) Recovery	-30.3%	5.4%	3.7%	-0.6%	-5.4%

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2015

Rates	MUD 1						Out of District Water Sales	PID Residential	Total
	Residential	Commercial	Commercial (Solana)	Apartments	Summit Median	Master District Commercial			
Meter Charge									
3/4" - 5/8"	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ 14.62	\$ 12.71	
1"	16.71	16.71	16.71	16.71	16.71	-	19.22	16.71	
1.5"	26.42	26.42	26.42	26.42	26.42	-	30.38	26.42	
2"	38.06	38.06	38.06	38.06	38.06	-	43.77	38.06	
3"	65.23	65.23	65.23	65.23	65.23	-	75.01	65.23	
4"	104.04	104.04	104.04	104.04	104.04	-	119.65	104.04	
6"	201.06	201.06	201.06	201.06	201.06	-	231.22	201.06	
8"	-	-	-	-	-	-	-	-	
Volumetric Charge (per 1,000 gallons)									
0-6,000	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ -	\$ 3.11	\$ 2.70	
6,001-17,000	3.14	3.14	3.14	3.14	3.14	-	3.61	3.14	
17,001-25,000	3.64	3.64	3.64	3.64	3.64	-	4.19	3.64	
25,001-50,000	4.23	4.23	4.23	4.23	4.23	-	4.86	4.23	
50,001+	4.91	4.91	4.91	4.91	4.91	-	5.65	4.91	
Billing Determinants									
Annual # of Meters									
3/4" - 5/8"	29,460	312	24	2,436	-	-	24	48	32,304
1"	4,944	276	24	-	12	-	-	14,928	20,184
1.5"	12	96	-	-	-	-	-	24	132
2"	-	672	192	-	-	96	-	60	1,020
3"	-	36	120	-	-	24	-	-	180
4"	-	108	36	-	-	-	-	-	144
6"	-	12	-	-	-	-	-	-	12
8"	-	-	-	-	-	-	-	-	-
Total	34,416	1,512	396	2,436	12	120	24	15,060	53,976
Volume (000, gallons)									
0-6,000	200,541	7,606	2,344	13,711	40	731	120	57,360	282,453
6,001-17,000	203,763	10,650	3,911	1,327	16	495	117	69,958	290,237
17,001-25,000	69,176	5,957	2,492	1,563	-	282	45	25,279	104,794
25,001-50,000	67,504	12,943	6,648	-	-	536	27	26,515	114,174
50,001+	26,268	88,763	92,603	-	-	4,111	-	19,158	230,903
Total	567,252	125,919	107,998	16,601	56	6,155	310	198,271	1,022,562
Total Volumes (000, gallons)	567,252	125,919	107,998	16,601	56	6,155	310	198,271	1,022,562

**Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2015**

	MUD 1		Commercial	Apartment	Summit	Master District	Out of District	PID	Total
	Residential	Commercial	(Solana)		Median	Commercial	Water Sales	Residential	
Projected Revenue									
Meter Charge Total									
3/4" - 5/8"	\$ 374,437	\$ 3,966	\$ 305	\$ 30,962	\$ -	\$ -	\$ 351	\$ 610	\$ 410,630
1"	82,614	4,612	401	-	201	-	-	249,447	337,275
1.5"	317	2,536	-	-	-	-	-	634	3,487
2"	-	25,576	7,308	-	-	-	-	2,284	35,167
3"	-	2,348	7,828	-	-	-	-	-	10,176
4"	-	11,236	3,745	-	-	-	-	-	14,982
6"	-	2,413	-	-	-	-	-	-	2,413
8"	-	-	-	-	-	-	-	-	-
Total	\$ 457,368	\$ 52,687	\$ 19,587	\$ 30,962	\$ 201	\$ -	\$ 351	\$ 252,975	\$ 814,130
Volumetric Revenue									
0-6,000	\$ 541,462	\$ 20,537	\$ 6,328	\$ 37,020	\$ 107	\$ -	\$ 374	\$ 154,873	\$ 760,700
6,001-17,000	639,815	33,439	12,280	4,168	52	-	424	219,668	909,847
17,001-25,000	251,799	21,685	9,070	5,688	-	-	190	92,017	380,449
25,001-50,000	285,542	54,749	28,122	-	-	-	132	112,160	480,706
50,001+	128,977	435,824	454,683	-	-	-	-	94,064	1,113,548
Total	\$ 1,847,595	\$ 566,235	\$ 510,483	\$ 46,876	\$ 159	\$ -	\$ 1,120	\$ 672,783	\$ 3,645,250
Meter Charge Revenue	\$ 457,368	\$ 52,687	\$ 19,587	\$ 30,962	\$ 201	\$ -	\$ 351	\$ 252,975	\$ 814,130
Volumetric Revenue	1,847,595	566,235	510,483	46,876	159	-	1,120	672,783	3,645,250
Total Revenue	\$ 2,304,962	\$ 618,923	\$ 530,070	\$ 77,837	\$ 359	\$ -	\$ 1,471	\$ 925,758	\$ 4,459,380
Revenue Requirement									\$ 6,154,277
Over/(Under) Recovery (\$)									\$ (1,694,897)
Over/(Under) Recovery (%)									-38.01%

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2016

	MUD 1		Commercial	Commercial (Solana)	Apartments	Summit Median	Master District Commercial	Out of District Water Sales	PID Residential	Total
	Residential	Commercial								
Rates										
Meter Charge										
3/4" - 5/8"	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ -	\$ 16.43	\$ 14.28	
1"	18.77	18.77	18.77	18.77	18.77	18.77	-	21.59	18.77	
1.5"	29.68	29.68	29.68	29.68	29.68	29.68	-	34.13	29.68	
2"	42.76	42.76	42.76	42.76	42.76	42.76	-	49.18	42.76	
3"	73.29	73.29	73.29	73.29	73.29	73.29	-	84.27	73.29	
4"	116.89	116.89	116.89	116.89	116.89	116.89	-	134.43	116.89	
6"	225.89	225.89	225.89	225.89	225.89	225.89	-	259.78	225.89	
8"	-	-	-	-	-	-	-	-	-	
Volumetric Charge (per 1,000 gallons)										
0-6,000	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ -	\$ 3.49	\$ 3.03	
6,001-17,000	3.53	3.53	3.53	3.53	3.53	3.53	-	4.06	3.53	
17,001-25,000	4.09	4.09	4.09	4.09	4.09	4.09	-	4.71	4.09	
25,001-50,000	4.75	4.75	4.75	4.75	4.75	4.75	-	5.46	4.75	
50,001+	5.52	5.52	5.52	5.52	5.52	5.52	-	6.35	5.52	
Billing Determinants										
Annual # of Meters										
3/4" - 5/8"	30,049	312	24	2,436	-	-	-	24	49	32,894
1"	5,043	276	24	-	12	-	-	-	15,227	20,581
1.5"	12	96	-	-	-	-	-	-	24	133
2"	-	672	192	-	-	-	96	-	61	1,021
3"	-	36	120	-	-	-	24	-	-	180
4"	-	108	36	-	-	-	-	-	-	144
6"	-	12	-	-	-	-	-	-	-	12
8"	-	-	-	-	-	-	-	-	-	-
	35,104	1,512	396	2,436	12	120	120	24	15,361	54,966
Volume (000, gallons)										
0-6,000	204,552	7,606	2,344	13,711	40	731	731	120	58,508	287,612
6,001-17,000	207,838	10,650	3,911	1,327	16	495	495	117	71,357	295,712
17,001-25,000	70,559	5,857	2,492	1,563	-	282	282	45	25,785	106,683
25,001-50,000	68,854	12,943	6,648	-	-	536	536	27	27,046	116,055
50,001+	26,794	88,763	92,603	-	-	4,111	4,111	-	19,541	231,812
	578,597	125,919	107,998	16,601	56	6,155	6,155	310	202,236	1,037,873
Total Volumes (000, gallons)	578,597	125,919	107,998	16,601	56	6,155	6,155	310	202,236	1,037,873

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2018

	MUD 1		Summit		Out of District		PID		Total
	Residential	Commercial	Commercial (Solana)	Apartments	Median	Commercial	Water Sales	Residential	
Projected Revenue									
Meter Charge Total	\$ 429,093	\$ 4,455	\$ 343	\$ 34,785	\$ -	\$ -	\$ 394	\$ 699	\$ 469,770
3/4" - 5/8"	94,673	5,182	451	-	225	-	-	285,859	386,389
1"	363	2,850	-	-	-	-	-	727	3,940
1 1/2"	-	28,735	8,210	-	-	-	-	2,617	39,562
2"	-	2,638	8,794	-	-	-	-	-	11,433
3"	-	12,624	4,208	-	-	-	-	-	16,832
4"	-	2,711	-	-	-	-	-	-	2,711
6"	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-
Total	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ 930,636
Volumetric Revenue									
0-6,000	\$ 620,499	\$ 23,074	\$ 7,109	\$ 41,592	\$ 120	\$ -	\$ 420	\$ 177,480	\$ 870,293
6,001-17,000	733,209	37,569	13,797	4,683	58	-	477	251,733	1,041,526
17,001-25,000	288,554	24,363	10,190	6,390	-	-	214	105,449	435,160
25,001-50,000	327,223	61,511	31,595	-	-	-	149	128,532	549,009
50,001+	147,804	489,648	510,836	-	-	-	-	107,795	1,256,083
Total	\$ 2,117,288	\$ 636,165	\$ 573,528	\$ 52,665	\$ 178	\$ -	\$ 1,259	\$ 770,989	\$ 4,152,072
Meter Charge Revenue	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ 930,636
Volumetric Revenue	2,117,288	636,165	573,528	52,665	178	-	1,259	770,989	4,152,072
Total Revenue	\$ 2,641,418	\$ 695,360	\$ 595,533	\$ 87,450	\$ 404	\$ -	\$ 1,653	\$ 1,060,891	\$ 5,082,707
Revenue Requirement									\$ 5,074,476
Over/(Under) Recovery (\$)									\$ 8,231
Over/(Under) Recovery (%)									0.16%

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2017

Rates	MUD 1 Residential		Commercial (Solana)		Apartments		Summit Median		Master District Commercial		Out of District Water Sales		PID Residential		Total
Meter Charge															
3/4" - 5/8"	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ -	\$ -	\$ 16.43	\$ 14.28			
1"	18.77	18.77	18.77	18.77	18.77	18.77	18.77	18.77	-	-	21.59	18.77			
1.5"	29.68	29.68	29.68	29.68	29.68	29.68	29.68	29.68	-	-	34.13	29.68			
2"	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	-	-	49.18	42.76			
3"	73.29	73.29	73.29	73.29	73.29	73.29	73.29	73.29	-	-	84.27	73.29			
4"	116.89	116.89	116.89	116.89	116.89	116.89	116.89	116.89	-	-	134.43	116.89			
6"	225.89	225.89	225.89	225.89	225.89	225.89	225.89	225.89	-	-	259.78	225.89			
Volumetric Charge (per 1,000 gallons)															
0-6,000	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ -	\$ -	\$ 3.49	\$ 3.03			
6,001-17,000	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	-	-	4.06	3.53			
17,001-25,000	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	-	-	4.71	4.09			
25,001-50,000	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	-	-	5.46	4.75			
50,001+	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	-	-	6.35	5.52			
Billing Determinants															
Annual # of Meters															
3/4" - 5/8"	30,049	312	24	24	2,436	-	-	-	-	24	49	32,894			
1"	5,043	276	24	24	-	12	-	-	-	-	15,227	20,581			
1.5"	12	96	-	-	-	-	-	-	-	-	24	133			
2"	-	672	192	-	-	-	-	-	96	-	61	1,021			
3"	-	36	120	-	-	-	-	-	24	-	-	180			
4"	-	108	36	-	-	-	-	-	-	-	-	144			
6"	-	12	-	-	-	-	-	-	-	-	-	12			
8"	-	-	-	-	-	-	-	-	-	-	-	-			
Total	35,104	1,512	396	2,436	2,436	24	120	15,361	120	24	15,361	54,966			
Volume (000, gallons)															
0-6,000	204,552	7,606	2,344	13,711	40	731	58,508	287,612							
6,001-17,000	207,838	10,650	3,911	1,327	16	495	71,357	295,712							
17,001-25,000	70,559	5,957	2,492	1,563	-	282	25,785	106,683							
25,001-50,000	68,854	12,943	6,648	-	-	536	27,046	116,055							
50,001+	26,794	88,763	92,603	-	-	4,111	19,541	231,812							
Total	578,597	125,919	107,998	16,601	56	6,155	202,236	1,037,873							
Total Volumes (000, gallons)															
	578,597	125,919	107,998	16,601	56	6,155	202,236	1,037,873							

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2017

	MUD 1		Commercial (Solana)	Apartments	Summit Median	Master District		Out of District		PID		Total
	Residential	Commercial				Commercial	Residential	Water Sales	Residential	Commercial	Residential	
Projected Revenue												
Meter Charge Total												
3/4" - 5/8"	\$ 429,093	\$ 4,455	\$ 343	\$ 34,785	\$ -	\$ -	\$ 394	\$ -	\$ 699	\$ -	\$ 469,770	
1"	94,673	5,182	451	-	225	-	-	-	285,859	-	386,389	
1 1/2"	363	2,850	-	-	-	-	-	-	727	-	3,940	
2"	-	28,735	8,210	-	-	-	-	-	2,617	-	39,562	
3"	-	2,638	8,794	-	-	-	-	-	-	-	11,433	
4"	-	12,624	4,208	-	-	-	-	-	-	-	16,832	
6"	-	2,711	-	-	-	-	-	-	-	-	2,711	
8"	-	-	-	-	-	-	-	-	-	-	-	
Total	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ -	\$ 289,901	\$ -	\$ 930,636	
Volumetric Revenue												
0-6,000	\$ 620,499	\$ 23,074	\$ 7,109	\$ 41,592	\$ 120	\$ -	\$ 420	\$ -	\$ 177,480	\$ -	\$ 870,293	
6,001-17,000	733,209	37,569	13,797	4,683	58	-	477	-	251,733	-	1,041,526	
17,001-25,000	288,554	24,363	10,190	6,390	-	-	214	-	105,449	-	435,160	
25,001-50,000	327,223	61,511	31,595	-	-	-	149	-	128,532	-	549,009	
50,001+	147,804	489,648	510,836	-	-	-	-	-	107,795	-	1,256,083	
Total	\$ 2,117,288	\$ 636,165	\$ 573,528	\$ 52,665	\$ 178	\$ -	\$ 1,259	\$ -	\$ 770,989	\$ -	\$ 4,152,072	
Meter Charge Revenue	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ -	\$ 289,901	\$ -	\$ 930,636	
Volumetric Revenue	2,117,288	636,165	573,528	52,665	178	-	1,259	-	770,989	-	4,152,072	
Total Revenue	\$ 2,641,418	\$ 695,360	\$ 595,533	\$ 87,450	\$ 404	\$ -	\$ 1,653	\$ -	\$ 1,060,891	\$ -	\$ 5,082,707	
Revenue Requirement												
Over/(Under) Recovery (\$)												\$ 5,166,066
Over/(Under) Recovery (%)												\$ (83,359)
												-1.64%

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2018

Rates	MUD 1		Commercial		Commercial (Solana)		Apartments		Summit		Master District		Out of District		PID		Total
	Residential	Commercial	Commercial	(Solana)	Commercial	(Solana)	Apartments	Median	Commercial	Commercial	Water Sales	Residential	Residential	Residential	Residential	Residential	
Meter Charge																	
3/4" - 5/8"	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 16.43	\$ 14.28	\$ 14.28	\$ 16.43	\$ 14.28		
1"	18.77	18.77	18.77	18.77	18.77	18.77	18.77	18.77	18.77	18.77	21.59	18.77	18.77	21.59	18.77		
1.5"	29.68	29.68	29.68	29.68	29.68	29.68	29.68	29.68	29.68	29.68	34.13	29.68	29.68	34.13	29.68		
2"	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	42.76	49.18	42.76	42.76	49.18	42.76		
3"	73.29	73.29	73.29	73.29	73.29	73.29	73.29	73.29	73.29	73.29	84.27	73.29	73.29	84.27	73.29		
4"	116.89	116.89	116.89	116.89	116.89	116.89	116.89	116.89	116.89	116.89	134.43	116.89	116.89	134.43	116.89		
6"	225.89	225.89	225.89	225.89	225.89	225.89	225.89	225.89	225.89	225.89	259.78	225.89	225.89	259.78	225.89		
Volumetric Charge (per 1,000 gallons)																	
0-6,000	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.49	\$ 3.03	\$ 3.03	\$ 3.49	\$ 3.03		
6,001-17,000	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	3.53	4.06	3.53	3.53	4.06	3.53		
17,001-25,000	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.09	4.71	4.09	4.09	4.71	4.09		
25,001-50,000	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	4.75	5.46	4.75	4.75	5.46	4.75		
50,001+	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	5.52	6.35	5.52	5.52	6.35	5.52		
Billing Determinants																	
Annual # of Meters																	
3/4" - 5/8"	30,049	312	24	2,436	24	2,436	24	12	12	24	24	49	49	24	49	32,894	
1"	5,043	276	24	-	24	-	-	12	12	-	-	15,227	15,227	-	15,227	20,581	
1.5"	12	96	-	-	-	-	-	-	-	-	-	24	24	-	24	133	
2"	-	672	192	-	-	-	-	-	-	96	96	61	61	-	61	1,021	
3"	-	36	120	-	-	-	-	-	-	24	24	-	-	-	-	180	
4"	-	108	36	-	-	-	-	-	-	-	-	-	-	-	-	144	
6"	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	12	
8"	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	35,104	1,512	396	2,436	24	2,436	24	12	12	24	24	15,361	15,361	24	15,361	54,966	
Volume (000, gallons)																	
0-6,000	204,552	7,606	2,344	13,711	2,344	13,711	2,344	40	40	731	731	58,508	58,508	120	58,508	287,612	
6,001-17,000	207,838	10,650	3,911	1,327	3,911	1,327	16	16	16	495	495	71,357	71,357	117	71,357	295,712	
17,001-25,000	70,559	5,957	2,492	1,563	2,492	1,563	-	-	-	282	282	25,785	25,785	45	25,785	106,683	
25,001-50,000	68,854	12,943	6,648	-	6,648	-	-	-	-	536	536	27,046	27,046	27	27,046	116,055	
50,001+	26,794	88,763	92,603	-	92,603	-	-	-	-	4,111	4,111	19,541	19,541	-	19,541	231,812	
	578,597	125,919	107,998	16,601	107,998	16,601	56	56	56	6,155	6,155	202,236	202,236	310	202,236	1,037,873	
Total Volumes (000, gallons)	578,597	125,919	107,998	16,601	107,998	16,601	56	56	56	6,155	6,155	202,236	202,236	310	202,236	1,037,873	

Trophy Club MUD 1
Water and Wastewater COS & Rate Design Model
Projected Water Revenue Under User Defined Rates
FY 2018

	MUD 1		Commercial (Solana)	Apartments	Summit Median	Master District Commercial	Out of District		PID Residential	Total
	Residential	Commercial					Water Sales	Residential		
Projected Revenue										
Meter Charge Total										
3/4" - 5/8"	\$ 429,093	\$ 4,455	\$ 343	\$ 34,785	\$ -	\$ -	\$ 394	\$ 699	\$ 469,770	
1"	94,673	5,182	451	-	225	-	-	285,859	386,389	
1.5"	363	2,850	-	-	-	-	-	727	3,940	
2"	-	28,735	8,210	-	-	-	-	2,617	39,562	
3"	-	2,638	8,794	-	-	-	-	-	11,433	
4"	-	12,624	4,208	-	-	-	-	-	16,832	
6"	-	2,711	-	-	-	-	-	-	2,711	
8"	-	-	-	-	-	-	-	-	-	
Total	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ 930,636	
Volumetric Revenue										
0-6,000	\$ 620,499	\$ 23,074	\$ 7,109	\$ 41,592	\$ 120	\$ -	\$ 420	\$ 177,480	\$ 870,293	
6,001-17,000	733,209	37,569	13,797	4,683	58	-	477	251,733	1,041,526	
17,001-25,000	288,554	24,363	10,190	6,390	-	-	214	105,449	435,160	
25,001-50,000	327,223	61,511	31,595	-	-	-	149	128,532	549,009	
50,001+	147,804	489,648	510,836	-	-	-	-	107,795	1,256,083	
Total	\$ 2,117,288	\$ 636,165	\$ 573,528	\$ 52,665	\$ 178	\$ -	\$ 1,259	\$ 770,989	\$ 4,152,072	
Meter Charge Revenue	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ 930,636	
Volumetric Revenue	2,117,288	636,165	573,528	52,665	178	-	1,259	770,989	4,152,072	
Total Revenue	\$ 2,641,418	\$ 695,360	\$ 595,533	\$ 87,450	\$ 404	\$ -	\$ 1,653	\$ 1,060,891	\$ 5,082,707	
Revenue Requirement									\$ 5,401,912	
Over/(Under) Recovery (\$)									\$ (319,204)	
Over/(Under) Recovery (%)									-6.28%	

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

Rates	MUD 1		Commercial (Solana)	Apartments	Summit Median	Master District		Out of District		PID Residential	Total
	Residential	Commercial				Commercial	Water Sales	Residential			
Meter Charge											
3/4" - 5/8"	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ 14.28	\$ -	\$ -	\$ 16.43	\$ 14.28		
1"	18.77	18.77	18.77	18.77	18.77	-	-	21.59	18.77		
1.5"	29.68	29.68	29.68	29.68	29.68	-	-	34.13	29.68		
2"	42.76	42.76	42.76	42.76	42.76	-	-	49.18	42.76		
3"	73.29	73.29	73.29	73.29	73.29	-	-	84.27	73.29		
4"	116.89	116.89	116.89	116.89	116.89	-	-	134.43	116.89		
6"	225.89	225.89	225.89	225.89	225.89	-	-	259.78	225.89		
8"	-	-	-	-	-	-	-	-	-		
Volumetric Charge (per 1,000 gallons)											
0-6,000	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ 3.03	\$ -	\$ -	\$ 3.49	\$ 3.03		
6,001-17,000	3.53	3.53	3.53	3.53	3.53	-	-	4.06	3.53		
17,001-25,000	4.09	4.09	4.09	4.09	4.09	-	-	4.71	4.09		
25,001-50,000	4.75	4.75	4.75	4.75	4.75	-	-	5.46	4.75		
50,001+	5.52	5.52	5.52	5.52	5.52	-	-	6.35	5.52		
Billing Determinants											
Annual # of Meters											
3/4" - 5/8"	30,049	312	24	2,436	-	-	-	24	49		32,894
1"	5,043	276	24	-	12	-	-	-	15,227		20,581
1.5"	12	96	-	-	-	-	-	-	24		133
2"	-	672	192	-	-	96	-	-	61		1,021
3"	-	36	120	-	-	24	-	-	-		180
4"	-	108	36	-	-	-	-	-	-		144
6"	-	-	12	-	-	-	-	-	-		12
8"	-	-	-	-	-	-	-	-	-		-
	35,104	1,512	396	2,436	12	120	-	24	15,361		54,966
Volume (000, gallons)											
0-6,000	204,552	7,606	2,344	13,711	40	731	-	120	58,508		287,612
6,001-17,000	207,838	10,650	3,911	1,327	16	495	-	117	71,357		295,712
17,001-25,000	70,559	5,957	2,492	1,563	-	282	-	45	25,785		106,683
25,001-50,000	68,854	12,943	6,648	-	-	536	-	27	27,046		116,055
50,001+	26,794	88,763	92,603	-	-	4,111	-	-	19,541		231,812
	578,597	125,919	107,998	16,601	56	6,155	-	310	202,236		1,037,873
Total Volumes (000, gallons)	578,597	125,919	107,998	16,601	56	6,155	-	310	202,236		1,037,873

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

	MUD 1		Commercial (Solana)	Apartments	Summit Median	Master District Commercial	Out of District Water Sales	PID		Total
	Residential	Commercial						Residential	Commercial	
Projected Revenue										
Meter Charge Total	\$ 429,093	\$ 4,455	\$ 343	\$ 34,785	\$ -	\$ -	\$ 394	\$ 699	\$ -	\$ 469,770
3/4" - 5/8"	94,673	5,182	451	-	225	-	-	285,859	-	386,389
1"	363	2,850	-	-	-	-	-	727	-	3,940
1.5"	-	28,735	8,210	-	-	-	-	2,617	-	39,562
2"	-	2,638	8,794	-	-	-	-	-	-	11,433
3"	-	12,624	4,208	-	-	-	-	-	-	16,832
4"	-	2,711	-	-	-	-	-	-	-	2,711
6"	-	-	-	-	-	-	-	-	-	-
8"	-	-	-	-	-	-	-	-	-	-
Total	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ -	\$ 930,636
Volumetric Revenue										
0-6,000	\$ 620,499	\$ 23,074	\$ 7,109	\$ 41,592	\$ 120	\$ -	\$ 420	\$ 177,480	\$ -	\$ 870,293
6,001-17,000	733,209	37,569	13,797	4,683	58	-	477	251,733	-	1,041,526
17,001-25,000	288,554	24,363	10,190	6,390	-	-	214	105,449	-	435,160
25,001-50,000	327,223	61,511	31,595	-	-	-	149	128,532	-	549,009
50,001+	147,804	489,648	510,836	-	-	-	-	107,795	-	1,256,083
Total	\$ 2,117,288	\$ 636,165	\$ 573,528	\$ 52,665	\$ 178	\$ -	\$ 1,259	\$ 770,989	\$ -	\$ 4,152,072
Meter Charge Revenue	\$ 524,130	\$ 59,194	\$ 22,006	\$ 34,785	\$ 225	\$ -	\$ 394	\$ 289,901	\$ -	\$ 930,636
Volumetric Revenue	2,117,288	636,165	573,528	52,665	178	-	1,259	770,989	-	4,152,072
Total Revenue	\$ 2,641,418	\$ 695,360	\$ 595,533	\$ 87,450	\$ 404	\$ -	\$ 1,653	\$ 1,060,891	\$ -	\$ 5,082,707
Revenue Requirement										\$ 5,657,501
Over/(Under) Recovery (\$)										\$ (574,793)
Over/(Under) Recovery (%)										-11.31%

Trophy Club MUD No. 1

Water and Wastewater Cost of Service and Rate Design Model

Wastewater Revenue Requirement

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
WASTEWATER					
PERSONNEL SERVICES					
135-50005-020-000 Salaries & Wages	\$ 307,875	\$ 316,496	\$ 325,357	\$ 334,467	\$ 343,832
135-50010-020-000 Overtime	24,500	25,186	25,891	26,616	27,361
135-50016-020-000 Longevity	5,617	5,774	5,936	6,102	6,273
135-50017-020-000 Certification	6,600	6,785	6,975	7,170	7,371
135-50020-020-000 Retirement	30,317	31,166	32,039	32,936	33,858
135-50026-020-000 Medical Insurance	56,244	57,819	59,438	61,102	62,813
135-50027-020-000 Dental Insurance	3,696	3,799	3,906	4,015	4,128
135-50028-020-000 Vision Insurance	912	938	964	991	1,019
135-50029-020-000 Life Insurance & Other	3,194	3,283	3,375	3,470	3,567
135-50030-020-000 Social Security Taxes	21,812	22,423	23,051	23,696	24,359
135-50035-020-000 Medicare Taxes	5,101	5,244	5,391	5,542	5,697
135-50040-020-000 Unemployment Taxes	1,242	1,277	1,313	1,349	1,387
135-50045-020-000 Workman's Compensation	16,020	16,469	16,930	17,404	17,891
135-50060-020-000 Pre-emp Physicals/Testing	300	308	317	326	335
135-50070-020-000 Employee Relations	650	668	687	706	726
TOTAL PERSONNEL SERVICES	\$ 484,080	\$ 497,634	\$ 511,568	\$ 525,892	\$ 540,617
PROFESSIONAL & CONTRACTUAL SERVICES					
135-55070-020-000 Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
135-55080-020-000 Independent Labor	-	-	-	-	-
135-55080-020-000 Maintenance & Repairs	72,600	74,633	76,723	78,871	81,079
135-55090-020-000 Vehicle Maintenance	3,000	3,084	3,170	3,259	3,350
135-55100-020-000 Building Maint. & Supplies	-	-	-	-	-
135-55105-020-000 Maintenance-Backhoe/Skid Loader	500	514	528	543	558
135-55125-020-000 Dumpster Services	55,000	56,540	58,123	59,751	61,424
135-55135-020-000 Lab Analysis	25,000	25,700	26,420	27,159	27,920
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 156,100	\$ 160,471	\$ 164,964	\$ 169,583	\$ 174,331
OPERATING EXPENDITURES					
135-60005-020-000 Telephone	\$ -	\$ -	\$ -	\$ -	\$ -
135-60010-020-000 Communications/Pagers/Mobiles	4,662	4,793	4,927	5,065	5,206
135-60020-020-000 Electricity	139,292	153,221	168,543	185,398	203,937
135-60025-020-000 Water	-	-	-	-	-
135-60035-020-000 Postage	-	-	-	-	-
135-60066-020-000 Publications/Books/Subscripts	400	411	423	435	447
135-60080-020-000 Schools & Training	3,065	3,151	3,239	3,330	3,423
135-60090-020-000 Safety Program	550	565	581	598	614
135-60100-020-000 Travel & per diem	2,000	2,056	2,114	2,173	2,234
135-60105-020-000 Rent/Lease Equipment	7,500	7,710	7,926	8,148	8,376
135-60125-020-000 Advertising	-	-	-	-	-
135-60135-020-000 TCEQ Fees & Permits	14,568	14,976	15,396	15,827	16,270
NEW Supplemental Environmental Project (ESP)	-	-	-	-	-
135-60245-020-000 Miscellaneous Expenses	550	565	581	598	614

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

Account #	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-60285-020-000	Lawn Equipment & Maintenance	500	514	528	543	558
135-60360-020-000	Furniture/Equipment	-	-	-	-	-
	TOTAL OPERATING EXPENDITURES	\$ 296,423	\$ 311,299	\$ 327,594	\$ 345,448	\$ 365,016
	CONSUMABLE SUPPLIES					
135-65005-020-000	Fuel & Lube	\$ 20,328	\$ 20,897	\$ 21,482	\$ 22,084	\$ 22,702
135-65010-020-000	Uniforms	2,778	2,856	2,936	3,018	3,102
135-65030-020-000	Chemicals	24,000	24,672	25,363	26,073	26,803
135-65035-020-000	Small Tools	1,500	1,542	1,585	1,630	1,675
135-65040-020-000	Safety Equipment	750	771	793	815	838
135-65045-020-000	Lab Supplies	13,000	13,364	13,738	14,123	14,518
135-65055-020-000	Hardware	-	-	-	-	-
135-65085-020-000	Office Supplies	-	-	-	-	-
135-65095-020-000	Maintenance Supplies	-	-	-	-	-
135-65115-020-000	Other Consumables	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 62,356	\$ 64,102	\$ 65,897	\$ 67,742	\$ 69,639
	CAPITAL EXPENDITURES					
135-69005-020-000	Capital Expenses	\$ 142,000	\$ 309,000	\$ 318,270	\$ 327,818	\$ 337,653
135-69008-020-000	Short Term Debt	-	-	-	-	-
135-69280-020-000	Capital Repairs	-	-	-	-	-
	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	\$ -	\$ -	\$ -	\$ -	\$ -
135-50010-021-000	Overtime	-	-	-	-	-
135-50016-021-000	Longevity	-	-	-	-	-
135-50017-021-000	Certification	-	-	-	-	-
135-50020-021-000	Retirement	-	-	-	-	-
135-50026-021-000	Medical Insurance	-	-	-	-	-
135-50027-021-000	Dental Insurance	-	-	-	-	-
135-50028-021-000	Vision Insurance	-	-	-	-	-
135-50029-021-000	Life Insurance & Other	-	-	-	-	-
135-50030-021-000	Social Security Taxes	-	-	-	-	-
135-50035-021-000	Medicare Taxes	-	-	-	-	-
135-50040-021-000	Unemployment Taxes	-	-	-	-	-
135-50045-021-000	Workman's Compensation	-	-	-	-	-
135-50070-021-000	Employee Relations	-	-	-	-	-
	TOTAL PERSONNEL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
	PROFESSIONAL & CONTRACTUAL SVCS					
135-55005-021-000	Engineering	\$ -	\$ -	\$ -	\$ -	\$ -
135-55070-021-000	Independent Labor	-	-	-	-	-

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

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-55080-021-000					
Maintenance & Repairs					
135-55090-021-000					
Vehicle Maintenance					
135-55100-021-000					
Building Maint. & Supplies					
135-60005-021-000					
Telephone					
TOTAL PROFESSIONAL & CONTRACTUAL SVCS	\$ -	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENDITURES					
135-60005-021-000	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone					
135-60010-021-000					
Communications/Pagers/Mobiles					
135-60020-021-000					
Electricity					
135-60025-021-000					
Water					
135-60035-021-000					
Postage					
135-60070-021-000					
Dues & Memberships					
135-60080-021-000					
Schools & Training					
135-60090-021-000					
Safety Program					
135-60100-021-000					
Travel & per diem					
135-60105-021-000					
Rent/Lease Equipment					
135-60245-021-000					
Miscellaneous Expenses					
135-60280-021-000					
Property Maintenance					
TOTAL OPERATING EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
CONSUMABLE SUPPLIES					
135-65005-021-000	\$ -	\$ -	\$ -	\$ -	\$ -
Fuel & Lube					
135-65010-021-000					
Uniforms					
135-65030-021-000					
Chemicals					
135-65035-021-000					
Small Tools					
135-65040-021-000					
Safety Equipment					
135-65055-021-000					
Hardware					
135-65095-021-000					
Maintenance Supplies					
TOTAL CONSUMABLE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -
CAPITAL EXPENDITURES					
135-69005-021-000	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Expenses					
135-69008-021-000					
Short Term Debt					
135-69035-021-000					
Vehicles					
135-69280-021-000					
Capital Repairs					
TOTAL CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL COLLECTION EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
BOARD OF DIRECTORS					
PERSONNEL SERVICES					
135-50005-026-000	\$ 2,352	\$ 3,511	\$ 3,738	\$ 3,794	\$ 3,849
Salaries & Wages	146	218	232	235	239
135-50030-026-000	34	51	54	55	56
Social Security Taxes	54	81	86	87	89
135-50035-026-000					
Medicare Taxes					
135-50040-026-000					
Unemployment Taxes					

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

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-50045-026-000	2,595	3,873	4,123	4,185	4,246
Workman's Compensation					
TOTAL PERSONNEL SERVICES					
OPERATING EXPENDITURES					
135-60035-026-000	35	53	56	57	58
Postage					
135-60066-026-000	118	176	187	190	192
Publications/Books/Subscripts					
135-60070-026-000	223	334	355	360	366
Dues & Memberships					
135-60075-026-000	941	1,404	1,495	1,518	1,540
Meetings					
135-60080-026-000	1,000	1,492	1,589	1,612	1,636
Schools & Training					
135-60100-026-000	470	702	748	759	770
Travel & per diem					
135-60245-026-000	2,788	4,161	4,429	4,496	4,561
Miscellaneous Expenses					
TOTAL OPERATING EXPENDITURES					
CONSUMABLE SUPPLIES					
135-65085-026-000	-	-	-	-	-
Office Supplies					
TOTAL CONSUMABLE SUPPLIES					
CAPITAL EXPENDITURES					
TOTAL CAPITAL EXPENDITURES					
TOTAL BOARD OF DIRECTORS EXPENDITURES					
ADMINISTRATION					
PERSONNEL SERVICES					
135-50005-030-000	140,870	182,913	192,516	196,209	199,918
Salaries & Wages					
135-50010-030-000	299	389	409	417	425
Overtime					
135-50016-030-000	982	1,276	1,343	1,368	1,394
Longevity					
135-50020-030-000	12,624	16,392	17,252	17,583	17,915
Retirement					
135-50026-030-000	18,554	24,091	25,356	25,843	26,331
Medical Insurance					
135-50027-030-000	1,345	1,746	1,838	1,873	1,909
Dental Insurance					
135-50028-030-000	334	434	456	465	474
Vision Insurance					
135-50029-030-000	1,297	1,684	1,772	1,806	1,840
Life Insurance & Other					
135-50030-030-000	8,874	11,523	12,128	12,360	12,594
Social Security Taxes					
135-50035-030-000	2,190	2,843	2,992	3,050	3,107
Medicare Taxes					
135-50040-030-000	434	563	593	604	615
Unemployment Taxes					
135-50045-030-000	490	636	669	682	695
Workman's Compensation					
135-50060-030-000	150	194	204	208	212
Pre-emp Physicals/Testing					
135-50070-030-000	1,496	1,943	2,045	2,084	2,123
Employee Relations					
135-50075-030-000	-	-	-	-	-
Tuition Reimbursement					
TOTAL PERSONNEL SERVICES	189,937	246,626	259,574	264,553	269,553
PROFESSIONAL & CONTRACTUAL SERVICES					
135-55030-030-000	36,400	47,264	49,745	50,700	51,658
Software & Support					
135-55070-030-000	9,741	12,648	13,312	13,567	13,824
Independent Labor					
135-55080-030-000	1,347	1,749	1,840	1,876	1,911
Maintenance & Repairs					
135-55100-030-000	1,945	2,526	2,658	2,709	2,761
Building Maint & Supplies					

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-55120-030-000	Cleaning Services	2,424	3,147	3,313	3,376	3,440
135-55160-030-000	Professional Outside Services	18,539	24,072	25,336	25,822	26,310
135-55161-030-000	Town Personnel Contract	7,832	10,169	10,703	10,908	11,114
135-55165-030-000	Collection Fees	60	78	82	83	85
135-55205-030-000	Utility Billing Contract	2,454	3,186	3,354	3,418	3,483
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 80,741	\$ 104,839	\$ 110,343	\$ 112,459	\$ 114,585
	OPERATING EXPENDITURES					
135-60005-030-000	Telephone	\$ 3,998	\$ 5,191	\$ 5,464	\$ 5,569	\$ 5,674
135-60010-030-000	Communications/Pagers/Mobiles	1,214	1,576	1,659	1,691	1,723
135-60020-030-000	Electricity	3,591	4,989	5,619	6,128	6,681
135-60025-030-000	Water	449	583	613	625	637
135-60030-030-000	Rent And/or Usage	-	-	-	-	-
135-60035-030-000	Postage	8,529	11,074	11,656	11,879	12,104
135-60040-030-000	Bank Service Charges & Fees	9,576	12,434	13,087	13,338	13,590
135-60050-030-000	Bad Debt Expense	1,855	2,409	2,536	2,584	2,633
135-60055-030-000	Insurance	14,589	18,943	19,938	20,320	20,704
135-60066-030-000	Publications/Books/Subscrip	479	622	654	667	680
135-60070-030-000	Dues & Memberships	1,796	2,331	2,454	2,501	2,548
135-60075-030-000	Meetings	1,340	1,740	1,832	1,867	1,902
135-60080-030-000	Schools & Training	3,063	3,977	4,186	4,266	4,347
135-60100-030-000	Travel & per diem	1,616	2,098	2,208	2,251	2,293
135-60110-030-000	Physicals/Testing	60	78	82	83	85
135-60115-030-000	Elections	-	-	-	-	-
135-60125-030-000	Advertising	748	971	1,022	1,042	1,062
135-60130-030-000	Reg Assessment Fee (5%)	-	-	-	-	-
135-60235-030-000	Security	404	525	552	563	573
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	5,237	6,800	7,157	7,294	7,432
135-60270-030-000	4th of July Celebration	2,993	3,886	4,090	4,168	4,247
135-60360-030-000	Furniture/Equipment < \$5000	3,135	4,070	4,284	4,366	4,449
	TOTAL OPERATING EXPENDITURES	\$ 64,671	\$ 84,300	\$ 89,093	\$ 91,203	\$ 93,365
	CONSUMABLE SUPPLIES					
135-65010-030-000	Uniforms	\$ 555	\$ 721	\$ 759	\$ 773	\$ 788
135-65055-030-000	Hardware IT	10,542	13,688	14,406	14,683	14,960
135-65085-030-000	Office Supplies	2,693	3,497	3,681	3,751	3,822
135-65090-030-000	Printer Supplies & Maintenance	1,416	1,839	1,935	1,972	2,010
135-65095-030-000	Maintenance Supplies	1,496	1,943	2,045	2,084	2,123
135-65097-030-000	Vending Machine Supplies	60	78	82	83	85
135-65105-030-000	Printing	1,436	1,865	1,963	2,001	2,039
135-69170-030-000	Copier Lease Installments	1,268	1,646	1,732	1,766	1,799
135-69195-030-000	Gasb34/Reserve for Replacement IT	4,887	6,345	6,678	6,806	6,935
135-69005-030-000	Capital Outlays	18,554	23,435	23,994	23,788	23,577
	TOTAL CONSUMABLE SUPPLIES	\$ 42,907	\$ 55,056	\$ 57,275	\$ 57,708	\$ 58,138
	TOTAL ADMINISTRATION EXPENDITURES	\$ 378,256	\$ 490,820	\$ 516,285	\$ 525,923	\$ 535,641

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

Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
NON DEPARTMENTAL					
Legal	\$ 109,955	\$ 164,105	174,713	177,327	179,897
Auditing	5,291	7,897	8,407	8,533	8,656
Appraisal	2,352	3,511	3,738	3,794	3,849
Tax Admin Fees	894	1,334	1,420	1,442	1,463
Intergov Trans Out (Fire CIP)	-	-	-	-	-
TOTAL NON DEPARTMENTAL	\$ 118,492	\$ 176,846	\$ 188,278	\$ 191,095	\$ 193,865
DEBT SERVICE EXPENSES					
Paying Agent Fee	\$ 1,480	\$ 1,847	2,053	2,056	2,050
Bond Interest Expense-Tax	-	-	-	-	-
Bond Principal Payment-Tax	-	-	-	-	-
Bond Interest Expense-Rev Bonds	-	-	-	-	-
Bond Principal Expense- Rev Bonds	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES	\$ 612,201	\$ 1,160,816	\$ 1,295,382	\$ 1,297,748	\$ 1,302,180
TOTAL COST OF SERVICE	\$ 2,255,291	\$ 3,179,022	\$ 3,396,792	\$ 3,459,931	\$ 3,527,748
REVENUE OFFSETS					
DEBT SERVICE REVENUES					
Property Taxes	\$ 109,629	\$ 159,162	164,836	162,745	160,606
Property Taxes/Delinquent	588	854	884	873	862
Property Taxes/P & I	376	546	566	559	551
Reserve Funds from PID Utility Fees	3,293	4,781	4,952	4,889	4,825
Interest Income	181	181	181	181	181
Lease/Rental Income	49,832	72,347	74,976	73,976	73,004
Premium on Bonds Sold	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES	\$ 366,144	\$ 440,116	\$ 448,589	\$ 445,466	\$ 442,273
GENERAL FUND REVENUES					
Property Taxes	\$ 39,488	\$ 57,329	59,373	58,620	57,849
Property Taxes/Delinquent	-	-	-	-	-
Property Taxes/P & I	212	307	318	314	310
PID Surcharge	31,522	45,765	47,396	46,795	46,180
Water	-	-	-	-	-
Sewer	-	-	-	-	-
Standby	-	-	-	-	-
Penalties	18,820	27,323	28,297	27,938	27,571
Service Charges	4,814	4,817	4,817	4,817	4,817
Plumbing Inspections	470	683	707	698	689
Sewer Inspections	5,000	5,000	5,000	5,000	5,000
TCCC Effluent Charges	86,815	86,815	86,815	86,815	86,815
Utility Fees	-	-	-	-	-
Loan Proceeds	-	-	-	-	-

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

Acct#	Account	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
135-49010-000-000	Interest Income	2,407	2,409	2,409	2,409	2,409
135-49015-000-000	Fire Dept. Lease/Rental Income	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	-	-	-	-	-
135-49018-000-000	Building Rent Income	3,370	3,372	3,372	3,372	3,372
135-49030-000-000	Vending Revenue	-	-	-	-	-
135-49035-000-000	Prior Year Reserves	-	-	-	-	-
135-49036-000-000	GASB Reserves	17,574	25,515	26,424	26,089	25,746
135-49075-000-000	Oversize Meter Reimbursement	-	-	-	-	-
135-49900-000-000	Miscellaneous Income	33,216	33,237	33,237	33,237	33,237
135-49901-000-000	Records Management	48	48	48	48	48
135-49905-000-000	Gas Well Revenue	-	-	-	-	-
	TOTAL GENERAL FUND REVENUES	\$ 253,197 \$	\$ 302,066 \$	\$ 307,659 \$	\$ 305,598 \$	\$ 303,490
	TOTAL REVENUE OFFSETS	\$ 619,341 \$	\$ 742,181 \$	\$ 756,248 \$	\$ 751,065 \$	\$ 745,762
	TOTAL REVENUE REQUIREMENT	\$ 1,635,951 \$	\$ 2,436,840 \$	\$ 2,640,543 \$	\$ 2,708,866 \$	\$ 2,781,986

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

Retail Billed Wastewater Flow (000s gallons)

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

1,022,562

0%

Growth Assumptions

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

Connections (Annual)

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

Trophy Club MUD No. 1 Water and Wastewater COS & Rate Design Model Sewer Revenue Under Current Rates FY 2015										
Rates	MUD 1			Out of District Sales (Metered)			Out of District Sales			Total
	Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Residential	Commercial	Commercial (Metered)	Residential	
Minimum Charge										
All Meter Sizes	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 16.77	\$ 16.77	\$ 14.58	
Volumetric Charge (per 1,000 Gallons)	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.88	\$ 2.88	\$ 2.50	
Billing Determinants										
Annual # of Meters	34,284	732	-	252	144	-	-	-	14,700	50,112
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-
Projected Revenue										
Meter Charge Revenue	\$ 499,861	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ 214,326	\$ 730,633
Volumetric Revenue										
Total Revenue	\$ 499,861	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ 214,326	\$ 730,633
Revenue Requirement										\$ 1,635,951
Over/(Under) Recovery (\$)										\$ (905,318)
Over/(Under) Recovery (%)										-12.4%

Trophy Club MUD No. 1 Water and Wastewater COS & Rate Design Model Sewer Revenue Under Current Rates FY 2016										
	MUD 1		Commercial (Solans)		Apartments		Out of District		PID	
	Residential	Commercial	Commercial (Metered)	Commercial (Solans)	Apartments	Out of District Sales (Metered)	Out of District Sales	Residential	Total	
Rates										
Minimum Charge All Meter Sizes	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 16.77	\$ 16.77	\$ 14.58	\$ 14.58	
Volumetric Charge (per 1,000 Gallons)	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.88	\$ 2.88	\$ 2.50	\$ 2.50	
Billing Determinants										
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092	
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	
Projected Revenue										
Meter Charge Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ 218,613	\$ 744,917	
Volumetric Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ 218,613	\$ 744,917	
Revenue Requirement										\$ 2,436,840
Over/(Under) Recovery (\$)										\$(1,691,924)
Over/(Under) Recovery (%)										-2.27%

Trophy Club MUD No. 1 Water and Wastewater COS & Rate Design Model Sewer Revenue Under Current Rates FY 2017											
Rates	MUD 1			Commercial (Solans)			Out of District Sales (Metered)		Out of District Sales		Total
	Residential	Commercial	Commercial (Metered)	Commercial (Solans)	Apartments	Commercial (Metered)	Sales (Metered)	Sales	Residential	Residential	
Minimum Charge											
All Meter Sizes	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 16.77	\$ 16.77	\$ 14.58		
Volumetric Charge (per 1,000 Gallons)	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.88	\$ 2.88	\$ 2.50		
Billing Determinants											
Annual # of Meters	34,970	732	-	252	144	-	-	-	14,994	-	51,092
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-	-
Projected Revenue											
Meter Charge Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ 218,613	\$ 744,917	
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ 218,613	\$ 744,917	
Revenue Requirement											
Over/(Under) Recovery (\$)										\$ 2,640,543	
Over/(Under) Recovery (%)										\$ (1,895,627)	-254%

Trophy Club MUD No. 1 Water and Wastewater COS & Rate Design Model Sewer Revenue Under Current Rates FY 2018																
Rates	MUD 1 Residential		Commercial (Metered)		Commercial (Solana)		Apartments		Out of District Sales (Metered)		Out of District Sales		PID Residential		Total	
Minimum Charge	\$	14.58	\$	14.58	\$	14.58	\$	14.58	\$	16.77	\$	16.77	\$	14.58		
All Meter Sizes																
Volumetric Charge (per 1,000 Gallons)	\$	2.50	\$	2.50	\$	2.50	\$	2.50	\$	2.88	\$	2.88	\$	2.50		
Billing Determinants																
Annual # of Meters		34,970		732		252		144		-		-		14,994	51,092	
Billed Flow (000, gallons)		-		-		-		-		-		-		-	-	
Projected Revenue																
Meter Charge Revenue	\$	509,858	\$	10,673	\$	3,674	\$	2,100	\$	-	\$	-	\$	218,613	\$	744,917
Volumetric Revenue																
Total Revenue	\$	509,858	\$	10,673	\$	3,674	\$	2,100	\$	-	\$	-	\$	218,613	\$	744,917
Revenue Requirement																
Over/(Under) Recovery (\$)																
Over/(Under) Recovery (%)																

Trophy Club MUD No. 1 Water and Wastewater COS & Rate Design Model Sewer Revenue Under Current Rates FY 2019											
	MUD 1 Residential		Commercial (Metered)		Commercial (Solana)		Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
Rates											
Minimum Charge											
All Meter Sizes	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 16.77	\$ 16.77	\$ 14.58	
Volumetric Charge (per 1,000 Gallons)	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.88	\$ 2.88	\$ 2.50	
Billing Determinants											
Annual # of Meters	34,970	732	-	252	144	-	-	-	-	14,994	51,092
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-	-
Projected Revenue											
Meter Charge Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ 218,613	\$ 744,917
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 509,858	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ -	\$ -	\$ 218,613	\$ 744,917
Revenue Requirement											\$ 2,781,986
Over/(Under) Recovery (\$)											\$(2,037,069)
Over/(Under) Recovery (%)											-27.3%

Rate Adjustment Assumptions

Customer Class	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
Volumetric Rates (gallons)					
Current					
MUD 1 Residential 0-18,000 Gallons	2.50	2.50	-	-	-
Commercial Volumetric Charge (per 1,000 Gallons)	2.50	2.50	-	-	-
Commercial (Solana) Volumetric Charge (per 1,000 Gallons)	2.50	2.50	-	-	-
Apartments Volumetric Charge (per 1,000 Gallons)	2.50	2.50	-	-	-
Commercial (Metered) Volumetric Charge (per 1,000 Gallons)	2.50	2.50	-	-	-
Out of District Sales (Metered) Volumetric Charge (per 1,000 Gallons)	2.88	2.88	-	-	-
Out of District Sales Volumetric Charge (per 1,000 Gallons)	2.88	2.88	-	-	-
PID Residential 0-18,000 Gallons	2.50	2.50	-	-	-
Minimum Charge					
MUD 1 Residential	14.58	14.58	47.68	47.68	47.68
Commercial	14.58	14.58	47.68	47.68	47.68
Commercial (Solana)	14.58	14.58	47.68	47.68	47.68
Apartments	14.58	14.58	47.68	47.68	47.68
Commercial (Metered)	14.58	14.58	47.68	47.68	47.68
Out of District Sales (Metered)	16.77	16.77	54.84	54.84	54.84
Out of District Sales	16.77	16.77	54.84	54.84	54.84
PID Residential	14.58	14.58	47.68	47.68	47.68
Rate Adjustments					
MUD 1 Residential 0-18,000 Gallons	0.00%	100.00%	0.00%	0.00%	0.00%
Commercial Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
Commercial (Solana) Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
Apartments Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
Commercial (Metered) Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
Out of District Sales (Metered) Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
Out of District Sales Volumetric Charge (per 1,000 Gallons)	0.00%	100.00%	0.00%	0.00%	0.00%
PID Residential 0-18,000 Gallons	0.00%	100.00%	0.00%	0.00%	0.00%

Trophy Club MUD No. 1 Water and Wastewater Model Sewer Revenue Under Current Rates FY 2015									
	MUD 1		Commercial (Solana)		Apartments		Out of District		Total
	Residential	Commercial (Metered)	Commercial (Metered)	Commercial (Solana)	Out of District Sales (Metered)	Out of District Sales	PID Residential		
Rates									
Minimum Charge									
All Meter Sizes	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 14.58	\$ 16.77	\$ 16.77	\$ 14.58	
Volumetric Charge (per 1,000 Gallons)	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.88	\$ 2.88	\$ 2.50	
Billing Determinants									
Annual # of Meters	34,284	732	-	252	144	-	-	14,700	50,112
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-
Projected Revenue									
Meter Charge Revenue	\$ 499,861	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ 214,326	\$ 730,633
Volumetric Revenue	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 499,861	\$ 10,673	\$ -	\$ 3,674	\$ 2,100	\$ -	\$ -	\$ 214,326	\$ 730,633
Revenue Requirement									
Over/(Under) Recovery (\$)									\$ 1,635,951
Over/(Under) Recovery (%)									\$ (905,318)
									-124%

Trophy Club MUD No. 1 Water and Wastewater Model Sewer Revenue Under Current Rates FY 2016															
	MUD 1		Commercial (Metered)		Commercial (Solans)		Apartments		Out of District Sales (Metered)		Out of District Sales		PID Residential		Total
	Residential	Commercial	Commercial (Metered)	Commercial (Solans)	Commercial (Metered)	Commercial (Solans)	Apartments	Apartments	Out of District Sales (Metered)	Out of District Sales	Out of District Sales	Out of District Sales	Residential	Commercial	
Rates															
Minimum Charge All Meter Sizes	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	47.68	47.68	54.84	\$ 54.84	\$ 54.84	\$ 54.84	\$ 47.68	\$ 47.68	
Volumetric Charge (per 1,000 Gallons)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	-	-	\$ -	\$ -	\$ -	\$ -	\$ -	
Billing Determinants															
Annual # of Meters	34,970	732	-	252	144	-	-	-	-	-	-	14,994	51,092	-	
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Projected Revenue															
Meter Charge Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878	\$ -	
Volumetric Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878	\$ -	
Revenue Requirement															\$ 2,436,840
Over/(Under) Recovery (\$)															\$ (963)
Over/(Under) Recovery (%)															0%

Trophy Club MUD No. 1 Water and Wastewater Model Sewer Revenue Under Current Rates FY 2017									
	MUD 1			Out of District			PID		Total
	Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments	Sales (Metered)	Sales	Residential	
Rates									
Minimum Charge									
All Meter Sizes	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 54.84	\$ 54.84	\$ 47.68	
Volumetric Charge (per 1,000 Gallons)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Billing Determinants									
Annual # of Meters	34,970	732	-	252	144	-	-	14,994	51,092
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-
Projected Revenue									
Meter Charge Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Volumetric Revenue	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Revenue Requirement									\$ 2,640,543
Over/(Under) Recovery (\$)									\$ (204,666)
Over/(Under) Recovery (%)									-8%

Trophy Club MUD No. 1 Water and Wastewater Model Sewer Revenue Under Current Rates FY 2018											
	MUD 1		Commercial (Metered)		Commercial (Solana)		Out of District Sales (Metered)		Out of District Sales		Total
	Residential	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Residential	Residential	
Rates											
Minimum Charge											
All Meter Sizes	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 54.84	\$ 54.84	\$ 54.84	\$ 47.68	
Volumetric Charge (per 1,000 Gallons)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Billing Determinants											
Annual # of Meters	34,970	732	-	252	144	-	-	-	-	14,994	51,092
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-	-
Projected Revenue											
Meter Charge Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Revenue Requirement											\$ 2,708,866
Over/(Under) Recovery (\$)											\$ (272,989)
Over/(Under) Recovery (%)											-11%

Trophy Club MUD No. 1 Water and Wastewater Model Sewer Revenue Under Current Rates FY 2019										
	MUD 1		Commercial (Metered)		Commercial (Solana)		Apartments		PID	
	Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Commercial (Metered)	Commercial (Solana)	Out of District Sales (Metered)	Out of District Sales	Residential	Total
Rates										
Minimum Charge										
All Meter Sizes	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 47.68	\$ 54.84	\$ 54.84	\$ 47.68	\$ 47.68
Volumetric Charge (per 1,000 Gallons)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Billing Determinants										
Annual # of Meters	34,970	732	-	252	144	-	-	-	14,994	51,092
Billed Flow (000, gallons)	-	-	-	-	-	-	-	-	-	-
Projected Revenue										
Meter Charge Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Volumetric Revenue	-	-	-	-	-	-	-	-	-	-
Total Revenue	\$ 1,667,235	\$ 34,899	\$ -	\$ 12,015	\$ 6,865	\$ -	\$ -	\$ -	\$ 714,863	\$ 2,435,878
Revenue Requirement										\$ 2,781,986
Over/(Under) Recovery (\$)										\$ (346,108)
Over/(Under) Recovery (%)										-1.4%

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

	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
Funding Plan Summary										
WATER										
Cash	1,519,597 \$	309,000 \$	318,270 \$	327,818 \$	337,653 \$	- \$	- \$	- \$	- \$	- \$
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-
TOTAL	1,519,597 \$	309,000 \$	318,270 \$	327,818 \$	337,653 \$	(0)	- \$	- \$	- \$	- \$
WASTEWATER										
Cash	142,000 \$	309,000 \$	318,270 \$	327,818 \$	337,653 \$	- \$	- \$	- \$	- \$	- \$
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-
TOTAL	142,000 \$	309,000 \$	318,270 \$	327,818 \$	337,653 \$	(0)	- \$	- \$	- \$	- \$
TOTAL CIP FUNDING										
Cash	1,661,597 \$	618,000 \$	636,540 \$	655,636 \$	675,306 \$	- \$	- \$	- \$	- \$	- \$
Reserves	-	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-	-
TOTAL	1,661,597 \$	618,000 \$	636,540 \$	655,636 \$	675,306 \$	(1)	- \$	- \$	- \$	- \$

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Existing Debt Service (P&I)										
Series 2010 Bonds	143,733	148,658	147,883	147,883	149,908	151,758	153,433	154,433	154,433	153,183
Series 2012 Bonds	248,750	249,350	249,350	249,276	248,976	251,600	254,700	257,600	257,600	257,600
Series 2013 Bonds	226,525	223,025	227,775	222,225	226,675	220,825	224,975	223,825	222,525	222,525
Series 2014 Tax Bonds	105,476	383,325	384,800	386,200	387,525	388,775	394,312	394,013	398,613	402,313
Series 2015 Revenue Bonds	136,989	444,838	595,638	598,338	595,838	599,238	600,138	602,438	604,238	610,838
2010 Max Force Note	37,414	-	-	-	-	-	-	-	-	-
2013 Revenue Note	154,700	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Series Placeholder	-	-	-	-	-	-	-	-	-	-
Total Existing Debt	1,052,887 \$	1,600,227 \$	1,606,221 \$	1,606,847 \$	1,616,897 \$	1,611,096 \$	1,623,083 \$	1,628,408 \$	1,636,309 \$	1,666,384 \$

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	-	-	-	-	-	-	-	-	-	-
Issued	-	-	-	-	-	-	-	-	-	-
Ending Balance	14,995,000 \$	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 \$

Current Unappropriated Bond Fund Balance	-	-	-	-	-	-	-	-	-	-
Debt Needs Amount	-	-	-	-	-	-	-	-	-	-
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 Issuance:

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	

	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
\$	-	-	-	-	-	-	-	-	-	-
\$	-	-	-	-	-	-	-	-	-	-

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	2016	2017	2018	2019
	Projected	Projected	Projected	Projected	Projected
BEGINNING FUND BALANCE					
Unrestricted Cash Reserves	\$ 588,167	\$ (2,012,048)	\$ (4,254,453)	\$ (6,792,152)	\$ (9,634,019)
TOTAL BEGINNING FUND BALANCE	\$ 588,167	\$ (2,012,048)	\$ (4,254,453)	\$ (6,792,152)	\$ (9,634,019)
REVENUES					
Water Revenue	\$ 4,459,380	\$ 4,523,994	\$ 4,523,994	\$ 4,523,994	\$ 4,523,994
Wastewater Revenue	730,633	744,917	744,917	744,917	744,917
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	\$ 6,986,720	\$ 7,065,618	\$ 7,065,618	\$ 7,065,618	\$ 7,065,618
TOTAL FUNDS AVAILABLE	\$ 7,574,887	\$ 5,053,570	\$ 2,811,164	\$ 273,466	\$ (2,568,401)
CURRENT EXPENSES					
Water Expense	\$ 5,600,275	\$ 4,522,914	\$ 4,715,697	\$ 4,918,804	\$ 5,132,877
Wastewater Expense	1,140,959	1,342,506	1,388,293	1,436,483	1,487,256
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	\$ 9,586,934	\$ 9,308,024	\$ 9,603,317	\$ 9,907,485	\$ 10,236,193
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 9,586,934	\$ 9,308,024	\$ 9,603,317	\$ 9,907,485	\$ 10,236,193
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	\$ (2,012,048)	\$ (4,254,453)	\$ (6,792,152)	\$ (9,634,019)	\$ (12,804,595)

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	\$ (2,012,048)	\$ (2,004,779)	\$ (2,292,804)	\$ (2,884,997)
TOTAL BEGINNING FUND BALANCE	\$ 588,167	\$ (2,012,048)	\$ (2,004,779)	\$ (2,292,804)	\$ (2,884,997)
REVENUES					
Water Revenue	\$ 4,459,380	\$ 5,082,707	\$ 5,082,707	\$ 5,082,707	\$ 5,082,707
Wastewater Revenue	730,633	2,435,878	2,435,878	2,435,878	2,435,878
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	\$ 6,986,720	\$ 9,315,292	\$ 9,315,292	\$ 9,315,292	\$ 9,315,292
TOTAL FUNDS AVAILABLE	\$ 7,574,887	\$ 7,303,244	\$ 7,310,513	\$ 7,022,488	\$ 6,430,295
CURRENT EXPENSES					
Water Expense	\$ 5,600,275	\$ 4,522,914	\$ 4,715,697	\$ 4,918,804	\$ 5,132,877
Wastewater Expense	1,140,959	1,342,506	1,388,293	1,436,483	1,487,256
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	\$ 9,586,934	\$ 9,308,024	\$ 9,603,317	\$ 9,907,485	\$ 10,236,193
TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL EXPENSES	\$ 9,586,934	\$ 9,308,024	\$ 9,603,317	\$ 9,907,485	\$ 10,236,193
ENDING FUND BALANCE (less Future Expenses)					
Reserved Fund Balance	\$ (2,012,048)	\$ (2,004,779)	\$ (2,292,804)	\$ (2,884,997)	\$ (3,805,898)

RESPONSIVE TO STAFF 2-2

2012 Municipal Cost Index Archive

The Municipal Cost Index, developed exclusively by American City & County, is designed to show the effects of inflation on the cost of providing municipal services. This archive of 2012 Municipal Cost Index data includes monthly data from the Cost Construction Index, Consumer Price Index and Producer Price Index.

Learn more about the Municipal Cost Index, including its history and the factors included in its monthly calculation.

Abbreviations

MCI = Municipal Cost Index

CCI = Construction Cost Index

CPI = Consumer Price Index

PPI = Producer Price Index

	MCI	change by		MCI components			Market basket
		Month	Year	CCI	CPI	PPI	
January 2012	223.8	0%	4.0%	236.8	226.7	202.0	View PDF
February 2012 (article)	223.1	-0.2%	3.5%	237.0	226.7	200.2	View PDF
March 2012 (article)	223.9	0.2%	3.0%	237.4	227.5	200.6	View PDF
April 2012 (article)	225.1	0.5%	2.9%	239.0	228.4	201.6	View PDF
May 2012 (article)	224.2	0.5%	2.6%	239.1	229.1	204.3	View PDF
June 2012 (article)	224.3	0%	2.0%	239.7	229.2	203.9	View PDF
July 2012 (article)	225.1	-0.3%	1.2%	239.7	228.5	202.3	View PDF
August 2012	225.5	0%	1.3%	240.5	228.6	200.4	View PDF
September 2012	225.7	0.1%	1.0%	241.3	228.7	200.0	View PDF
October 2012	224.8	0.5%	1.4%	241.0	230.1	202.6	View PDF

November 2012	228.0	0.5%	1.7%	241.7	231.4	204.5	View PDF
December 2012	228.1	0%	2.0%	242.3	231.8	203.5	View PDF

* The consumer and producer price indexes are published monthly by the U.S. Department of Labor's Bureau of Labor Statistics.

** The market basket displays a group of selected items from the producer price index of specific interest to state and local governments.

<http://americacityandcounty.com/municipal-cost-index/2012>

1992 Municipal Cost Index Archive

The Municipal Cost Index, developed exclusively by American City & County, is designed to show the effects of inflation on the cost of providing municipal services. This archive of 1992 Municipal Cost Index data includes monthly data from the Cost Construction Index, Consumer Price Index and Producer Price Index.

Learn more about the Municipal Cost Index, including its history and the factors included in its monthly calculation.

Abbreviations

MCI = Municipal Cost Index
 CCI = Construction Cost Index
 CPI = Consumer Price Index
 PPI = Producer Price Index

	MCI	change by		MCI components		
		Month	Year	CCI	CPI	PPI
January 1992	127.5	0.2%	1.5%	127.0	137.8	116.4
February 1992	127.5	0.0%	1.2%	126.9	137.9	116.4
March 1992	127.3	-0.2%	1.4%	126.8	137.9	115.9

TCMUD000600

April 1992	127.8	0.4%	1.4%	127.9	138.1	115.9
May 1992	128.2	0.3%	2.2%	128.4	138.6	116.1
June 1992	128.7	0.4%	2.8%	129.0	139.3	116.1
July 1992	129.2	0.4%	2.9%	129.2	139.7	117.1
August 1992	129.7	0.4%	2.6%	129.7	140.2	117.8
September 1992	130.2	0.4%	2.6%	130.6	140.5	117.8
October 1992	130.3	0.1%	2.7%	130.8	140.9	117.6
November 1992	130.4	0.2%	3.1%	131.1	141.3	117.8
December 1992	131.0	0.3%	2.9%	131.3	141.8	118.1

** The consumer and producer price indexes are published monthly by the U.S. Department of Labor's Bureau of Labor Statistics.*

<http://americacityandcounty.com/municipal-cost-index/1992>

TCMUD000601

Trophy Club MUD No. 1

		General Fund				Utility Fund	
Fiscal Year Ending 9/30	Bonds		Bonds		Fiscal Year Ending 9/30	Bonds	
	Series 2010	Series 2012	Series 2013	Series 2014		Series 2015	Series 2018
2015	\$ 143,733	\$ 248,250	\$ 226,525	\$ 105,476	2015	\$ 136,989	
2016	146,283	249,350	223,025	383,325	2016	444,838	
2017	148,658	249,350	227,775	384,800	2017	595,638	
2018	150,858	249,225	222,225	386,200	2018	598,338	
2019	147,883	258,975	226,675	387,525	2019	595,838	
2020	149,908	253,350	220,825	388,775	2020	598,238	
2021	151,758	251,600	224,975	394,313	2021	600,438	
2022	153,433	254,700	223,825	394,013	2022	602,438	
2023	153,433	257,500	222,525	398,613	2023	604,238	
2024	153,183	-	-	402,313	2024	610,838	
2025	152,683	-	-	400,063	2025	617,138	
2026	148,083	-	-	402,688	2026	617,013	
2027	153,368	-	-	405,063	2027	620,513	
2028	153,243	-	-	406,400	2028	623,638	
2029	152,783	-	-	407,463	2029	630,163	
2030	152,113	-	-	407,413	2030	631,138	
2031	151,163	-	-	411,200	2031	635,388	
2032	-	-	-	409,500	2032	639,038	
2033	-	-	-	412,475	2033	642,088	
2034	-	-	-	414,000	2034	649,538	
2035	-	-	-	-	2035	650,475	
Totals	\$ 2,562,558	\$ 2,272,300	\$ 2,018,375	\$ 7,701,613	Totals	\$ 12,343,951	
							\$ 14,554,846

TROPHY CLUB M.U.D. NO. 1

FY 2014 BUDGET

APPROVED SEPTEMBER 17, 2013

Budget Summary

General Fund	
Revenue	6,318,687
FY 2013 Tax Collections	99,250
Reserve Funds	0
Total Revenue	6,417,937
Water Expense	3,992,996
Wastewater Expense	768,011
Collections Expense	472,170
Board of Directors Expense	22,661
Administration Expense	1,055,198
Non-Departmental Expense	166,940
Total Expense	6,417,937
Net Budget Surplus/Deficit	0

Fire Fund	
Revenue	27,950
FY 2013 Tax Collections	927,555
FY 2013 PID Assessment	305,445
Reserve Funds	0
Total Revenue	1,260,950
Fire Expense	1,260,950
Total Expense	1,260,950
Net Budget Surplus/Deficit	0

Debt Service Fund	
Revenue	218,754
FY 2013 Tax Collections	389,216
Reserve (PID Fees/Other)	16,526
Total Revenue	624,495
Debt Service Expense	624,495
Total Expense	624,495
Net Budget Surplus/Deficit	0

2014 Property Value Summary

MUD Tarrant Co	294,553,622
MUD Denton Co	766,998,140
PID	349,570,865
Total Value	1,411,122,627

Tax Rate Summary

	2013	2014
General Fund Tax	0.00989	0.00953
I & S (Debt Service) Tax	0.01950	0.03666
Fire Tax	0.10400	0.08738
Total Tax Rate	0.13339	0.13339
Increase		0.00000
PID Fire Assessment Rate	0.10400	0.08738
Reduction		-0.01662

Trophy Club MUD No.1
 FY 2014 Budget
 September 17, 2013

Account	Description	Original Budget	Amend #1 Budget	PROPOSED FY 2014	YTD Total thru 6/30/13	Comments
General Fund Revenues						
135-40000-000-000	Property Taxes	99,884	99,884	99,250	100,089	Reduced due to reduction in Tarrant County Values
135-40002-000-000	Property Taxes/Delinquent	500	624	0	-317	Large refund to customer caused deficit balance (YTD)
135-40015-000-000	Property Taxes/P & I	1,200	1,200	900	806	
135-43215-000-000	Insurance Settlement	0	0	0	0	
135-47000-000-000	Water	3,545,609	3,545,609	3,749,310	2,097,484	See Schedule GF-D
135-47005-000-000	Sewer	1,653,747	1,653,747	1,708,321	1,282,332	See Schedule GF-E
135-47025-000-000	Penalties	64,580	64,580	64,572	41,514	See Schedule GF-D
135-47030-000-000	Service Charges (Disconnect Fees)	11,625	11,625	9,075	9,233	See Schedule GF-D
135-47035-000-000	Plumbing Inspections	1,800	1,800	1,200	950	
135-47045-000-000	Sewer Inspections	5,200	5,200	4,400	3,300	
135-47070-000-000	TCCC Effluent Charges	77,575	77,575	79,586	31,892	See Schedule GF-E
135-48005-000-000	Utility Fees	644,000	644,000	582,109	397,900	See Schedule GF-D
135-49010-000-000	Interest Income	5,500	5,500	4,800	3,613	
135-49016-000-000	Cell Tower Revenue	10,164	10,164	10,164	8,131	\$847 per month
135-49018-000-000	Building Rent Income	7,000	7,000	7,000	5,250	\$583.33 per month Collection Barn Rent from Town
135-49030-000-000	Vending Revenue	350	350	350	317	WWTP and Collection Barn
135-49035-000-000	Prior Year Reserves	305,748	234,014	0	0	
135-49036-000-000	GASB Reserves	0	0	8,964	0	
135-49075-000-000	Oversize Meter Reimbursement	73,000	73,000	84,000	65,195	FY 2013 Annualized
135-49900-000-000	Miscellaneous Income	1,000	13,213	3,000	14,973	Will auction 2 vehicles this year
135-49901-000-000	Records Management Revenue	0	109	100	91	
135-49905-000-000	Gas Well Revenue	200	286	885	663	FY 2013 Annualized
Total		6,508,683	6,449,481	6,417,937	4,061,417	

General Fund Expenses						
Water						
135-50005-010-000	Salaries & Wages	213,321	213,321	287,709	120,323	SEE SCHEDULE GF-H, Moved Utility Superintendent to Water from Collections
135-50010-010-000	Overtime	13,250	19,250	13,391	10,043	SEE SCHEDULE GF-H
135-50016-010-000	Longevity	3,080	3,080	4,905	3,080	SEE SCHEDULE GF-H
135-50017-010-000	Certification	5,100	5,100	5,100	3,350	SEE SCHEDULE GF-H
135-50020-010-000	Retirement	32,725	57,748	27,847	40,473	SEE SCHEDULE GF-J
135-50026-010-000	Medical Insurance	28,920	28,920	48,334	17,471	SEE SCHEDULE GF-I
135-50027-010-000	Dental Insurance	2,091	2,091	3,932	1,256	SEE SCHEDULE GF-I
135-50028-010-000	Vision Insurance	519	519	873	294	SEE SCHEDULE GF-I
135-50029-010-000	Life Insurance & Other	1,204	1,532	3,306	1,036	SEE SCHEDULE GF-I
135-50030-010-000	Social Security Taxes	14,555	14,555	19,289	8,563	SEE SCHEDULE GF-H
135-50035-010-000	Medicare Taxes	3,404	3,404	4,511	2,003	SEE SCHEDULE GF-H
135-50040-010-000	Unemployment Taxes	945	945	54	46	SEE SCHEDULE GF-H
135-50045-010-000	Workman's Compensation	6,109	6,109	9,829	3,761	SEE SCHEDULE GF-H
135-50060-010-000	Pre-emp Physicals/Testing	200	200	200	167	
135-50070-010-000	Employee Relations	350	350	350	300	
135-50005-010-000	Engineering	3,000	2,000	3,000	0	
135-55080-010-000	Maintenance & Repairs	50,000	50,000	50,000	25,312	
135-55090-010-000	Vehicle Maintenance	3,700	4,650	5,000	3,681	

Trophy Club MUD No.1
 FY 2014 Budget
 September 17, 2013

Account	Description	Original Budget	Amend #1 Budget	PROPOSED FY 2014	YTD Total thru 6/30/13	Comments
135-55105-010-000	Maintenance-Heavy Equipment	2,900	2,900	3,500	1,767	
135-55135-010-000	Lab Analysis	4,500	5,384	5,500	4,300	TCEQ Estimate + monthly BacT & Reduced for PID Portion
135-55135-010-001	Lab Analysis for the PID	0	0	1,000	0	PID Portion
135-60010-010-000	Communications/Pagers/Mobiles	2,000	2,000	4,913	1,194	Moved Utility Superintendent position to Water from Collections; includes one on-call phone
135-60020-010-000	Electricity	162,410	162,410	162,160	80,769	SEE SCHEDULE GF-K
135-60066-010-000	Publications/Books/Subscripts	500	500	500	0	Need AAWA Standards Set
135-60070-010-000	Dues & Memberships	150	150	150	150	
135-60080-010-000	Schools & Training	1,672	1,472	4,184	351	SEE SCHEDULE GF-G
135-60090-010-000	Safety Program	700	800	1,450	552	SEE SCHEDULE GF-G
135-60100-010-000	Travel & per diem	500	500	500	24	
135-60105-010-000	Rent/Lease Equipment	35,800	42,743	47,400	43,294	Reg. Assessment (\$18,800), Water System Fees (\$8600) & NTGW Well Fees (\$20,000)
135-60135-010-000	TCEQ Fees & Permits	2,028,449	2,028,449	2,338,473	830,521	SEE SCHEDULE GF-C
135-60150-010-000	Wholesale Water	500	200	200	0	
135-60245-010-000	Miscellaneous Expenses	4,200	4,200	3,500	932	Customer Property Repairs
135-60280-010-000	Property Maintenance	250	250	250	0	
135-60285-010-000	Lawn Equipment & Maintenance	1,500	500	3,500	39	Includes \$3000 for shelving for Water Building
135-60360-010-000	Furniture/Equipment < \$5000	17,661	17,661	23,181	8,603	SEE SCHEDULE GF-M
135-65005-010-000	Fuel & Lube	2,680	2,680	3,270	1,618	SEE SCHEDULE GF-F
135-65010-010-000	Uniforms	6,200	6,200	5,000	3,484	
135-65030-010-000	Chemicals	1,500	1,500	1,200	267	
135-65035-010-000	Small Tools	2,000	1,000	1,000	257	
135-65040-010-000	Safety Equipment	143,550	143,550	143,550	148,263	Complete meter changeouts and new meters
135-65050-010-000	Meter Expense	181,800	8,000	37,000	-1,095	SEE SCHEDULE GF-A
135-69005-010-000	Capital Expenses	387,037	366,000	489,980	0	SEE SCHEDULE GF-B
135-69008-010-000	Short Term Debt-Principal	30,000	30,000	30,000	10,377	SEE SCHEDULE GF-B
135-69009-010-000	Short Term Debt-Interest	270,000	60,000	7,500	59,869	SEE SCHEDULE GF-A
135-69195-010-000	GasB34/Reserve for Replacement	150,000	100,900	106,848	100,817	Annual contract, GST's increased amount due to increased size, no contract on Town EST
135-69280-010-000	Capital Repairs	3,821,431	3,425,159	3,932,956	1,567,323	
135-69281-010-000	Capital Repair-Tank Inspection Contract					
	Subtotal Water					
	Wastewater					
135-50005-020-000	Salaries & Wages	196,781	196,781	202,894	129,096	SEE SCHEDULE GF-H
135-50010-020-000	Overtime	10,166	17,546	11,965	8,974	SEE SCHEDULE GF-H
135-50016-020-000	Longevity	2,858	2,858	2,998	2,858	SEE SCHEDULE GF-H
135-50017-020-000	Certification	4,200	4,200	4,800	3,050	SEE SCHEDULE GF-H
135-50020-020-000	Retirement	29,821	54,844	19,905	41,234	SEE SCHEDULE GF-J
135-50026-020-000	Medical Insurance	29,034	29,034	43,471	25,420	SEE SCHEDULE GF-I
135-50027-020-000	Dental Insurance	2,112	2,112	2,989	1,808	SEE SCHEDULE GF-I
135-50028-020-000	Vision Insurance	552	552	658	438	SEE SCHEDULE GF-I
135-50029-020-000	Life Insurance & Other	920	1,377	2,303	1,088	SEE SCHEDULE GF-I
135-50030-020-000	Social Security Taxes	13,268	13,268	13,805	7,897	SEE SCHEDULE GF-H
135-50033-020-000	Medicare Taxes	3,103	3,103	3,729	1,847	SEE SCHEDULE GF-H
135-50040-020-000	Unemployment Taxes	756	756	36	45	SEE SCHEDULE GF-H
135-50045-020-000	Workman's Compensation	2,939	2,939	6,552	5,960	SEE SCHEDULE GF-H
135-50060-020-000	Pre-emp Physicals/Testing	150	150	150	189	
135-50070-020-000	Employee Relations	350	350	350	91	

Trophy Club MUD No.1
FY 2014 Budget
September 17, 2013

Account	Description	Original Budget	Amend #1 Budget	PROPOSED FY 2014	YTD Total thru 6/30/13	Comments
135-55070-020-000	Independent Labor	1,000	84,418	0	77,500	FY 13 engineering fees paid here (plant upgrades)
135-55080-020-000	Maintenance & Repairs	40,000	41,205	35,000	42,089	
135-55090-020-000	Vehicle Maintenance	2,000	3,350	2,000	4,518	
135-55105-020-000	Maintenance-Heavy Equipment	1,500	1,500	500	1,081	
135-55125-020-000	Dumpster Services	15,000	49,611	52,000	34,816	Dumpster Service increased costs
135-55135-020-000	Lab Analysis	30,000	30,000	30,000	22,584	
135-60010-020-000	Communications/Pagers/Mobiles	2,700	3,981	3,329	1,642	Includes one on-call phone
135-60020-020-000	Electricity	153,045	153,045	148,229	94,721	SEE SCHEDULE GF-K
135-60066-020-000	Publications/Books/Subscripts	300	200	400	161	
135-60080-020-000	Schools & Training	5,772	3,272	2,636	1,072	SEE SCHEDULE GF-G
135-60090-020-000	Safety Program	250	0	250	71	
135-60100-020-000	Travel & per diem	1,400	1,400	1,050	3,257	SEE SCHEDULE GF-G
135-60105-020-000	Rent/Lease Equipment	1,500	1,500	1,500	1,123	
135-60125-020-000	Advertising	2,000	300	0	113	
135-60135-020-000	TCEQ Fees & Permits	56,000	15,600	17,150	7,887	Reg. Assessment (\$8,550), Annual Fee (\$8,600)
135-60245-020-000	Miscellaneous Expenses	200	200	200	202	
135-60285-020-000	Lawn Equipment & Maintenance	500	500	0	412	
135-60360-020-000	Furniture/Equipment < \$5000	0	0	3,000	0	Ice Maker
135-65005-020-000	Fuel & Lube	8,527	10,527	14,720	8,097	SEE SCHEDULE GF-M
135-65010-020-000	Uniforms	2,574	1,574	1,752	1,324	SEE SCHEDULE GF-F
135-65030-020-000	Chemicals	10,000	38,346	39,000	22,791	
135-65035-020-000	Small Tools	1,000	1,000	1,000	469	
135-65040-020-000	Safety Equipment	250	500	250	552	
135-65045-020-000	Lab Supplies	10,000	10,000	15,000	13,025	
135-69005-020-000	Capital Expenses	241,200	446,484	31,000	442,195	SEE SCHEDULE GF-A
135-69008-020-000	Short Term Debt-Principal	0	0	20,020	0	SEE SCHEDULE GF-B
135-69009-020-000	Short Term Debt-Interest	0	0	1,422	0	SEE SCHEDULE GF-B
135-69280-020-000	Capital Repairs	158,000	0	30,000	0	SEE SCHEDULE GF-A
	Subtotal Wastewater	1,039,428	1,228,383	768,011	1,011,698	*MAJOR DIFFERENCE FROM FY 13 TO FY 14 IS NO CAPITAL PROJECTS
Collection						
135-50005-021-000	Salaries & Wages	156,475	156,475	90,299	106,687	SEE SCHEDULE GF-H, Moved Utility Superintendent to Water from Collections
135-50010-021-000	Overtime	7,297	12,158	10,028	7,521	SEE SCHEDULE GF-H
135-50016-021-000	Longevity	3,818	3,818	17,933	3,818	SEE SCHEDULE GF-H
135-50017-021-000	Certification	1,800	1,800	1,800	1,300	SEE SCHEDULE GF-H
135-50020-021-000	Retirement	23,574	42,910	9,025	32,726	SEE SCHEDULE GF-J
135-50026-021-000	Medical Insurance	20,198	25,940	23,668	18,979	SEE SCHEDULE GF-I
135-50027-021-000	Dental Insurance	1,409	1,812	1,703	1,333	SEE SCHEDULE GF-I
135-50028-021-000	Vision Insurance	357	383	314	285	SEE SCHEDULE GF-I
135-50029-021-000	Life Insurance & Other	1,008	1,223	1,066	805	SEE SCHEDULE GF-I
135-50030-021-000	Social Security Taxes	10,502	10,502	7,442	7,037	SEE SCHEDULE GF-H
135-50035-021-000	Medicare Taxes	2,456	2,456	1,741	1,646	SEE SCHEDULE GF-H
135-50040-021-000	Unemployment Taxes	567	567	198	34	SEE SCHEDULE GF-H
135-50045-021-000	Workman's Compensation	3,348	3,348	3,276	4,897	SEE SCHEDULE GF-H
135-50070-021-000	Employee Relations	250	250	0	108	
135-55005-021-000	Engineering	1,500	0	1,500	0	
135-55080-021-000	Maintenance & Repairs	35,000	20,000	23,801	17,463	

Trophy Club MUD No.1
 FY 2014 Budget
 September 17, 2013

Account	Description	Original Budget	Amend #1 Budget	PROPOSED FY 2014	YTD Total thru 6/30/13	Comments
135-55090-021-000	Vehicle Maintenance	1,900	1,600	2,000	1,406	
135-60010-021-000	Communications/Pagers/Mobiles	3,500	3,500	1,333	1,797	Some costs moved to Water
135-60020-021-000	Electricity	18,705	18,705	21,178	13,481	SEE SCHEDULE GK-K
135-60070-021-000	Dues & Memberships	250	250	250	250	
135-60080-021-000	Schools & Training	826	826	1,711	830	SEE SCHEDULE GF-G
135-60090-021-000	Safety Program	500	300	300	0	
135-60100-021-000	Travel & per diem	450	450	550	2,093	SEE SCHEDULE GF-G
135-60105-021-000	Rent/Lease Equipment	10,000	10,000	10,000	0	Funds allocated for rental equipment in disaster or emergency repair
135-60245-021-000	Miscellaneous Expenses	100	100	100	0	
135-65005-021-000	Fuel & Lube	12,117	12,117	22,397	6,511	SEE SCHEDULE GF-M
135-65010-021-000	Uniforms	2,220	2,220	1,040	934	
135-65030-021-000	Chemicals	7,500	7,500	6,000	2,221	
135-65035-021-000	Small Tools	1,500	1,250	1,000	70	
135-65040-021-000	Safety Equipment	500	500	500	120	
135-69005-021-000	Capital Expenses	90,000	90,000	100,000	15,276	See Schedule GF-A
135-69008-021-000	Short Term Debt-Principal	40,260	40,260	35,991	0	See Schedule GF-B
135-69009-021-000	Short Term Debt-Interest	0	0	2,846	0	See Schedule GF-B
135-69280-021-000	Capital Repairs	0	0	71,000	0	See Schedule GF-A
	Subtotal Collection	459,887	473,220	472,170	249,625	
Board of Directors						
135-50005-026-000	Salaries & Wages	10,000	10,000	10,000	7,500	
135-50030-026-000	Social Security Taxes	620	620	620	465	
135-50035-026-000	Medicare Taxes	145	145	145	109	
135-50040-026-000	Unemployment Taxes	210	210	210	66	
135-50045-026-000	Workman's Compensation	150	150	36	8	
135-60066-026-000	Publications/Books/Subscripts	150	150	150	0	
135-60070-026-000	Dues & Memberships	2,100	2,100	500	42	
135-60075-026-000	Meetings	1,200	1,200	1,200	435	
135-60080-026-000	Schools & Training	4,000	4,000	4,000	2,655	
135-60100-026-000	Travel & per diem	5,000	5,000	5,000	5,326	
135-60245-026-000	Miscellaneous Expenses	3,000	3,000	1,000	268	
	Subtotal Board of Directors	26,575	26,575	22,661	16,873	
Administration						
135-50005-030-000	Salaries & Wages	444,730	444,730	458,721	307,088	SEE SCHEDULE GF-H
135-50010-030-000	Overtime	1,500	1,500	500	240	SEE SCHEDULE GF-H
135-50016-030-000	Longevity	2,193	2,193	3,018	2,318	SEE SCHEDULE GF-H
135-50020-030-000	Retirement	60,441	104,801	41,419	78,319	SEE SCHEDULE GF-H
135-50026-030-000	Medical Insurance	44,066	49,049	57,923	35,885	SEE SCHEDULE GF-H
135-50027-030-000	Dental Insurance	3,379	3,379	5,100	3,184	SEE SCHEDULE GF-H
135-50028-030-000	Vision Insurance	795	945	1,087	694	SEE SCHEDULE GF-H
135-50029-030-000	Life Insurance & Other	2,500	2,582	4,483	2,069	SEE SCHEDULE GF-H
135-50030-030-000	Social Security Taxes	27,802	27,802	28,659	18,321	SEE SCHEDULE GF-H
135-50035-030-000	Medicare Taxes	6,502	6,502	6,702	4,285	SEE SCHEDULE GF-H
135-50040-030-000	Unemployment Taxes	1,537	1,537	63	439	SEE SCHEDULE GF-H
135-50045-030-000	Workman's Compensation	831	831	1,575	939	SEE SCHEDULE GF-H
135-50060-030-000	Pre-emp Physicals/Testing	250	250	200	39	