

Attachment H presents a summary of TCMUD's current monthly water and sewer charges for Residential customers at 5,000 and 10,000 gallons, and the respective monthly water and sewer charges based on the rate scenarios calculated herein, as compared with utilities that are geographically similar to TCMUD. Please note that this comparison is provided for illustrative purposes only; regardless of what a neighboring utility charges, a utility must enact sufficient rates to ensure the financial viability of its own, unique utility system.

IV. RECOMMENDATIONS

- Sufficient rates should be put in place to ensure full cost recovery through user rate revenues. Further, we would recommend that TCMUD continuously monitor the financial performance of the Water and Sewer utility and adjust rates as necessary.
- TCMUD should continue to pass through wholesale rate increases to customers. Not doing so could jeopardize the financial stability of the utility.
- TCMUD should begin the transition to charge by meter size and phase in AWWA Meter Equivalents. This moves the utility towards more equitable rates based on service that TCMUD must maintain on the system to service each customer.
- TCMUD should consider alternate rate designs and their implications on the system's net position. Such design options include:
 - For the Water utility, the Project Team has increased the steps in the inclining rate block structure to 16% higher than the prior step. While, TWCIF BMP recommends at least 50% block rate separations, TCMUD should monitor the current increase and future increases in the inclining rate block structure and balance with revenue stability.
 - For the Sewer utility, TCMUD should consider charging all sewer customers the same volumetric rate for flow as recommend by the Project Team in Sewer rate Scenario 3 and Scenario 4.
- The Project Team recommends passing through the TCEQ Regulatory Assessment Fees and include it as line item on the customer's bill.
- TCMUD should lower Out of District charges from 2 times In-district rates to 1.15 times In-district rates, as regulatory precedent supports.
- TCMUD should increase rates to recover projected 2016 Cost of Service, funding projected shortfalls with available reserves if determined sufficient.

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 2015	FY 2016	FY 2017	FY 2018
	WATER								
	PERSONNEL SERVICES								
135-50005-010-000	Salaries & Wages	\$ 287,709	\$ -	\$ 287,709	Personnel Services	\$ 295,765	\$ 304,047	\$ 312,560	\$ 321,312
135-50010-010-000	Overtime	13,391	-	13,391	Personnel Services	13,766	14,151	14,548	14,955
135-50016-010-000	Longevity	4,905	-	4,905	Personnel Services	5,042	5,184	5,329	5,478
135-50017-010-000	Certification	5,100	-	5,100	Personnel Services	5,243	5,390	5,541	5,696
135-50020-010-000	Retirement	27,847	-	27,847	Personnel Services	28,627	29,429	30,253	31,100
135-50026-010-000	Medical Insurance	48,334	-	48,334	Personnel Services	49,687	51,078	52,508	53,979
135-50027-010-000	Dental Insurance	3,932	-	3,932	Personnel Services	4,042	4,155	4,271	4,391
135-50028-010-000	Vision Insurance	873	-	873	Personnel Services	898	923	949	975
135-50029-010-000	Life Insurance & Other	3,306	-	3,306	Personnel Services	3,398	3,493	3,591	3,692
135-50030-010-000	Social Security Taxes	19,289	-	19,289	Personnel Services	19,829	20,384	20,955	21,541
135-50035-010-000	Medicare Taxes	4,511	-	4,511	Personnel Services	4,637	4,767	4,901	5,038
135-50040-010-000	Unemployment Taxes	54	-	54	Personnel Services	56	57	59	60
135-50045-010-000	Workman's Compensation	9,829	-	9,829	Personnel Services	10,104	10,387	10,678	10,977
135-50060-010-000	Pre-emp Physicals/Testing	200	-	200	Personnel Services	206	211	217	223
135-50070-010-000	Employee Relations	300	-	300	Personnel Services	308	317	326	335
	TOTAL PERSONNEL SERVICES	\$ 429,580	\$ 0	\$ 429,580		\$ 441,608	\$ 463,973	\$ 466,684	\$ 479,751
	PROFESSIONAL SERVICES								
135-55005-010-000	Engineering	\$ 3,000	\$ -	\$ 3,000	Professional Services	\$ 3,084	\$ 3,170	\$ 3,259	\$ 3,350
135-55070-010-000	Independent Labor	-	-	-	Professional Services	-	-	-	-
135-55080-010-000	Maintenance & Repairs	50,000	-	50,000	Professional Services	51,400	52,839	54,319	55,840
135-55090-010-000	Vehicle Maintenance	5,000	-	5,000	Professional Services	5,140	5,284	5,432	5,584
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	6,500	-	6,500	Professional Services	6,682	6,869	7,061	7,259
	TOTAL PROFESSIONAL SERVICES	\$ 68,000	\$ 0	\$ 68,000		\$ 69,904	\$ 71,861	\$ 73,873	\$ 75,942
	OPERATING EXPENDITURES								
135-60010-010-000	Communications/Pagers/Mobiles	\$ 3,395	\$ -	\$ 3,395	Operating Expenditures	\$ 3,490	\$ 3,588	\$ 3,688	\$ 3,792
135-60020-010-000	Electricity	162,160	-	162,160	Electricity	178,376	196,214	215,835	237,418
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	150	-	150	Operating Expenditures	154	159	163	168
135-60080-010-000	School & Training	4,184	-	4,184	Operating Expenditures	4,301	4,422	4,545	4,673
135-60090-010-000	Safety Program	400	-	400	Operating Expenditures	411	423	435	447
135-60100-010-000	Travel & per diem	1,450	-	1,450	Operating Expenditures	1,491	1,532	1,575	1,619
135-60105-010-000	Rent/Lease Equipment	500	-	500	Operating Expenditures	514	528	543	558
135-60135-010-000	TCEQ Fees & Permits	47,400	(18,800)	28,600	Operating Expenditures	29,401	30,224	31,070	31,940
135-60150-010-000	Wholesale Water	2,338,473	-	2,338,473	Blank	2,415,541	2,530,391	2,651,358	2,778,794
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
	TOTAL OPERATING EXPENDITURES	\$ 2,566,062	\$ (18,800)	\$ 2,547,262		\$ 2,641,851	\$ 2,775,881	\$ 2,917,850	\$ 3,068,288

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 2015	FY 2016	FY 2017	FY 2019
135-65005-010-000	CONSUMABLE SUPPLIES								
135-65010-010-000	Fuel & Lube	\$ 23,181	\$ -	\$ 23,181	Consumable Supplies	\$ 23,830	\$ 24,497	\$ 25,183	\$ 25,888
135-65030-010-000	Uniforms	3,270		3,270	Consumable Supplies	3,362	3,456	3,552	3,652
135-65030-010-000	Chemicals	5,000		5,000	Consumable Supplies	5,140	5,284	5,432	5,584
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	43,550		43,550	Consumable Supplies	47,569	151,701	155,949	160,316
135-65055-010-000	Hardware	-	-	-	Blank	-	-	-	-
135-65085-010-000	Office Supplies	-	-	-	Blank	-	-	-	-
135-65095-010-000	Maintenance Supplies	-	-	-	Blank	-	-	-	-
135-65100-010-000	Copies	-	-	-	Blank	-	-	-	-
135-65105-010-000	Printing	-	-	-	Blank	-	-	-	-
135-65105-010-000	Printing	-	-	-	Blank	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 177,201	\$ -	\$ 177,201		\$ 182,163	\$ 187,263	\$ 192,507	\$ 197,897
135-69005-010-000	CAPITAL EXPENDITURES								
135-69008-010-000	Capital Expenses	\$ 37,000	\$ -	\$ 37,000	Capital	\$ 37,000	\$ 37,000	\$ 37,000	\$ 37,000
135-69008-010-000	Short Term Debt	509,248	(509,248)	-	Capital	-	-	-	-
135-69035-010-000	Vehicles	30,000		30,000	Capital	30,000	30,000	30,000	30,000
135-69195-010-000	Gas334/Reserve for Replacement	7,500		7,500	Capital	7,500	7,500	7,500	7,500
135-69280-010-000	Capital Repairs	106,848		106,848	Capital	106,848	106,848	106,848	106,848
135-69281-010-000	Capital Repairs-Tank Inspection Contract	-		-	Capital	-	-	-	-
135-69281-010-000	Capital Repairs - Ground Storage	-		-	Capital	-	-	-	-
135-69295-010-000	Uninspected Maintenance	-		-	Capital	-	-	-	-
135-69305-010-000	Capital Leases	-		-	Capital	-	-	-	-
	TOTAL CAPITAL EXPENDITURES	\$ 690,596	\$ (509,248)	\$ 181,348		\$ 181,348	\$ 181,348	\$ 181,348	\$ 181,348
	TOTAL WATER EXPENDITURES	\$ 3,931,439	\$ (528,048)	\$ 3,403,391		\$ 3,516,874	\$ 3,670,326	\$ 3,832,262	\$ 4,003,226
135-50005-020-000	WASTEWATER								
135-50010-020-000	PERSONNEL SERVICES				Personnel Services				
135-50016-020-000	Salaries & Wages	\$ 202,894	\$ -	\$ 202,894	Personnel Services	\$ 208,575	\$ 214,415	\$ 220,419	\$ 226,590
135-50017-020-000	Overtime	11,965		11,965	Personnel Services	12,300	12,644	12,998	13,362
135-50017-020-000	Longevity	2,998		2,998	Personnel Services	3,082	3,168	3,257	3,348
135-50020-020-000	Certification	4,800		4,800	Personnel Services	4,934	5,073	5,215	5,361
135-50026-020-000	Retirement	19,905		19,905	Personnel Services	20,462	21,035	21,624	22,230
135-50026-020-000	Medical Insurance	43,471		43,471	Personnel Services	44,688	45,939	47,226	48,548
135-50027-020-000	Dental Insurance	2,989		2,989	Personnel Services	3,073	3,159	3,247	3,338
135-50028-020-000	Vision Insurance	658		658	Personnel Services	676	695	715	735
135-50029-020-000	Life Insurance & Other	2,303		2,303	Personnel Services	2,367	2,434	2,502	2,572
135-50030-020-000	Social Security Taxes	13,805		13,805	Personnel Services	14,192	14,589	14,997	15,417
135-50035-020-000	Medicare Taxes	3,229		3,229	Personnel Services	3,319	3,412	3,508	3,606
135-50040-020-000	Unemployment Taxes	36		36	Personnel Services	37	38	39	40
135-50045-020-000	Workman's Compensation	6,552		6,552	Personnel Services	6,735	6,924	7,118	7,317
135-50045-020-000	Pre-emp Physicals/Testing	150		150	Personnel Services	154	159	163	168
135-50060-020-000	Employee Relations	350		350	Personnel Services	360	370	380	391
	TOTAL PERSONNEL SERVICES	\$ 316,105	\$ -	\$ 316,105		\$ 324,956	\$ 334,055	\$ 343,408	\$ 353,024

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 2015	FY 2016	FY 2017	FY 2018
PROFESSIONAL & CONTRACTUAL SERVICES									
135-55070-020-000	Engineering	\$ -	\$ -	\$ -	Professional Services	\$ -	\$ -	\$ -	\$ -
135-55080-020-000	Independent Labor	35,000	-	35,000	Professional Services	35,980	36,987	38,023	39,088
135-55090-020-000	Maintenance & Repairs	2,000	-	2,000	Professional Services	2,056	2,114	2,173	2,234
135-55100-020-000	Vehicle Maintenance	-	-	-	Professional Services	-	-	-	-
135-55110-020-000	Building Maint. & Supplies	500	-	500	Professional Services	514	528	543	558
135-55125-020-000	Maintenance Backhoe/Skid Loader	52,000	-	52,000	Professional Services	53,456	54,953	56,491	58,073
135-55135-020-000	Dumpster Services	30,000	-	30,000	Professional Services	31,704	32,591	33,504	34,504
	Lab Analysis	-	-	-	Professional Services	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 119,500	\$ -	\$ 119,500		\$ 122,846	\$ 126,286	\$ 129,822	\$ 133,457
OPERATING EXPENDITURES									
135-60005-020-000	Telephone	\$ -	\$ -	\$ -	Operating Expenditures	\$ -	\$ -	\$ -	\$ -
135-60010-020-000	Communications/Pagers/Mobiles	3,004	-	3,004	Operating Expenditures	3,088	3,175	3,263	3,355
135-60020-020-000	Electricity	148,229	-	148,229	Electricity	163,052	179,357	197,293	217,022
135-60025-020-000	Water	-	-	-	Operating Expenditures	-	-	-	-
135-60035-020-000	Postage	400	-	400	Operating Expenditures	-	-	-	-
135-60066-020-000	Publications/Books/Subscripts	2,636	-	2,636	Operating Expenditures	411	423	435	447
135-60080-020-000	Schools & Training	250	-	250	Operating Expenditures	2,710	2,786	2,864	2,944
135-60090-020-000	Safety Program	1,050	-	1,050	Operating Expenditures	257	264	272	279
135-60100-020-000	Travel & per diem	1,500	-	1,500	Operating Expenditures	1,079	1,110	1,141	1,173
135-60105-020-000	Rent/Lease Equipment	-	-	-	Operating Expenditures	1,542	1,585	1,630	1,675
135-60125-020-000	Advertising	17,150	(8,550)	8,600	Operating Expenditures	8,841	9,088	9,343	9,604
135-60135-020-000	TCEQ Fees & Permits	-	-	-	Operating Expenditures	-	-	-	-
135-60245-020-000	Supplemental Environmental Project (ESP)	200	-	200	Operating Expenditures	206	211	217	223
135-60285-020-000	Miscellaneous Expenses	500	-	500	Operating Expenditures	514	528	543	558
135-60360-020-000	Lawn Equipment & Maintenance	3,000	-	3,000	Operating Expenditures	3,084	3,170	3,259	3,350
	Furniture/Equipment	-	-	-	Operating Expenditures	-	-	-	-
	TOTAL OPERATING EXPENDITURES	\$ 177,919	\$ (8,550)	\$ 169,369		\$ 184,784	\$ 201,698	\$ 220,259	\$ 240,631
CONSUMABLE SUPPLIES									
135-65005-020-000	Fuel & Lube	14,720	-	14,720	Consumable Supplies	15,132	15,556	15,991	16,439
135-65010-020-000	Uniforms	1,752	-	1,752	Consumable Supplies	1,801	1,851	1,903	1,957
135-65030-020-000	Chemicals	39,000	-	39,000	Consumable Supplies	40,092	41,215	42,369	43,555
135-65035-020-000	Small Tools	1,000	-	1,000	Consumable Supplies	1,028	1,057	1,086	1,117
135-65040-020-000	Safety Equipment	250	-	250	Consumable Supplies	257	264	272	279
135-65045-020-000	Lab Supplies	15,000	-	15,000	Consumable Supplies	15,420	15,852	16,296	16,752
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	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES	\$ 71,722	\$ -	\$ 71,722		\$ 73,730	\$ 75,795	\$ 77,917	\$ 80,099
CAPITAL EXPENDITURES									
135-69005-020-000	Capital Expenses	31,000	-	31,000	Capital	31,000	31,000	31,000	31,000
135-69008-020-000	Short Term Debt	21,442	(21,442)	-	Capital	-	-	-	-
135-69280-021-000	Capital Repairs	30,000	-	30,000	Capital	30,000	30,000	30,000	30,000
	TOTAL CAPITAL EXPENDITURES	\$ 82,442	\$ (21,442)	\$ 61,000		\$ 61,000	\$ 61,000	\$ 61,000	\$ 61,000
	TOTAL WASTEWATER EXPENDITURES	\$ 767,688	\$ (29,992)	\$ 737,696		\$ 767,316	\$ 798,833	\$ 832,406	\$ 868,210

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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 2015	FY 2016	FY 2017	FY 2018
PERSONNEL SERVICES									
135-50005-021-000	Salaries & Wages	\$ 90,299	\$ -	\$ 90,299	Personnel Services	\$ 92,827	\$ 95,427	\$ 98,098	\$ 100,845
135-50010-021-000	Overtime	10,028	-	10,028	Personnel Services	10,309	10,597	10,894	11,199
135-50016-021-000	Longevity	17,913	-	17,913	Personnel Services	18,415	18,930	19,460	20,005
135-50017-021-000	Certification	1,800	-	1,800	Personnel Services	1,850	1,902	1,955	2,010
135-50020-021-000	Retirement	9,025	-	9,025	Personnel Services	9,278	9,537	9,805	10,079
135-50026-021-000	Medical Insurance	23,668	-	23,668	Personnel Services	24,331	25,012	25,712	26,432
135-50027-021-000	Dental Insurance	1,703	-	1,703	Personnel Services	1,751	1,800	1,850	1,902
135-50028-021-000	Vision Insurance	314	-	314	Personnel Services	323	332	341	351
135-50029-021-000	Life Insurance & Other	1,066	-	1,066	Personnel Services	1,096	1,127	1,158	1,191
135-50030-021-000	Social Security Taxes	7,442	-	7,442	Personnel Services	7,650	7,865	8,085	8,311
135-50035-021-000	Medicare Taxes	1,741	-	1,741	Personnel Services	1,790	1,840	1,891	1,944
135-50040-021-000	Unemployment Taxes	198	-	198	Personnel Services	204	209	215	221
135-50045-021-000	Workman's Compensation	3,276	-	3,276	Personnel Services	3,368	3,462	3,559	3,659
135-50070-021-000	Employee Relations	200	-	200	Personnel Services	206	211	217	223
	TOTAL PERSONNEL SERVICES	\$ 168,673	\$ -	\$ 168,673		\$ 173,396	\$ 178,251	\$ 183,242	\$ 188,373
PROFESSIONAL & CONTRACTUAL SVCS									
135-55005-021-000	Engineering	1,500	\$ -	1,500	Professional Services	1,542	1,585	1,630	1,675
135-55070-021-000	Independent Labor	-	-	-	Professional Services	-	-	-	-
135-55080-021-000	Maintenance & Repairs	23,801	-	23,801	Professional Services	24,467	25,153	25,857	26,581
135-55090-021-000	Vehicle Maintenance	2,000	-	2,000	Professional Services	2,056	2,114	2,173	2,234
135-55100-021-000	Building Maint. & Supplies	-	-	-	Professional Services	-	-	-	-
135-60005-021-000	Telephone	-	-	-	Professional Services	-	-	-	-
	TOTAL PROFESSIONAL & CONTRACTUAL SVCS	\$ 27,301	\$ -	\$ 27,301		\$ 28,065	\$ 28,851	\$ 29,659	\$ 30,490
OPERATING EXPENDITURES									
135-60005-021-000	Telephone	-	\$ -	-	Operating Expenditures	-	-	-	-
135-60010-021-000	Communications/Pagers/Mobiles	1,592	-	1,592	Operating Expenditures	1,637	1,682	1,730	1,778
135-60020-021-000	Electricity	21,178	-	21,178	Electricity	23,296	25,625	28,188	31,007
135-60025-021-000	Water	-	-	-	Operating Expenditures	-	-	-	-
135-60035-021-000	Postage	-	-	-	Operating Expenditures	-	-	-	-
135-60035-021-000	Dues & Memberships	250	-	250	Operating Expenditures	257	264	272	279
135-60080-021-000	Schools & Training	1,711	-	1,711	Operating Expenditures	1,759	1,808	1,859	1,911
135-60090-021-000	Safety Program	300	-	300	Operating Expenditures	308	317	326	335
135-60100-021-000	Travel & per diem	550	-	550	Operating Expenditures	565	581	598	614
135-60105-021-000	Rent/Lease Equipment	10,000	-	10,000	Operating Expenditures	10,280	10,568	10,864	11,168
135-60105-021-000	Miscellaneous Expenses	100	-	100	Operating Expenditures	103	106	109	112
135-60280-021-000	Property Maintenance	-	-	-	Blank	-	-	-	-
	TOTAL OPERATING EXPENDITURES	\$ 35,681	\$ -	\$ 35,681		\$ 38,205	\$ 40,952	\$ 43,944	\$ 47,204

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ACCT #	ACCOUNT DESCRIPTION	Budget	Adjustments	Adjusted Budget	Inflation Factor	FY 2015	FY 2016	FY 2017	FY 2018
CONSUMABLE SUPPLIES									
135-65010-030-000	Uniforms	\$ 1,390	\$ -	\$ 1,390	Consumable Supplies	\$ 1,429	\$ 1,469	\$ 1,510	\$ 1,552
135-65055-030-000	Hardware IT	13,562	-	13,562	Consumable Supplies	13,942	14,332	14,733	15,146
135-65085-030-000	Office Supplies	9,100	-	9,100	Consumable Supplies	9,886	9,886	9,886	9,886
135-65090-030-000	Printer Supplies & Maintenance	5,732	-	5,732	Consumable Supplies	5,892	6,057	6,227	6,401
135-65095-030-000	Maintenance Supplies	2,500	-	2,500	Consumable Supplies	2,570	2,642	2,716	2,792
135-65097-030-000	Vending Machine Supplies	200	-	200	Consumable Supplies	206	211	217	223
135-65105-030-000	Printing	4,000	-	4,000	Consumable Supplies	4,112	4,227	4,345	4,467
135-69170-030-000	Copier Lease Installments	3,450	-	3,450	Consumable Supplies	3,547	3,646	3,746	3,853
135-69195-030-000	Gas34/Reserve for Replacement IT	-	-	-	Consumable Supplies	-	-	-	-
135-69195-030-000	Intergov Trans Out (Fire Dept.)	-	-	-	Blank	-	-	-	-
135-60344-030-000	INTERGOV TRANS OUT (FIRE CLIP)	-	-	-	Blank	-	-	-	-
TOTAL CONSUMABLE SUPPLIES		\$ 39,934	\$ -	\$ 39,934		\$ 41,052	\$ 42,202	\$ 43,383	\$ 44,598
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,057,533	\$ -	\$ 1,057,533		\$ 1,088,236	\$ 1,119,908	\$ 1,152,588	\$ 1,186,314
NON DEPARTMENTAL									
135-55045-039-000	Legal	\$ 431,300	\$ -	\$ 431,300	General	\$ 134,976	\$ 138,756	\$ 142,641	\$ 146,635
135-55055-039-000	Auditing	21,840	-	21,840	General	22,452	23,080	23,726	24,391
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 CLIP)	-	-	-	Blank	-	-	-	-
TOTAL NON DEPARTMENTAL		\$ 166,940	\$ -	\$ 166,940		\$ 171,614	\$ 176,420	\$ 181,359	\$ 186,437
DEBT SERVICE EXPENSES									
533-70005-051-000	Paying Agent Fee	\$ 4,000	\$ -	\$ 4,000	Blank	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
533-70025-051-000	Bond Interest Expense	170,498	(170,498)	-	Blank	-	-	-	-
533-70035-051-000	Bond Principal Payment	310,000	(310,000)	-	Blank	-	-	-	-
533	Existing Long Term Debt Service	1,045,540	-	1,045,540	Blank	666,389	625,781	477,125	471,450
533	Projected Debt Service	461,257	-	461,257	Blank	461,257	461,257	461,257	461,257
TOTAL DEBT SERVICE EXPENSES		\$ 1,530,037	\$ (19,241)	\$ 1,510,797		\$ 1,131,646	\$ 1,091,038	\$ 942,382	\$ 936,707
TOTAL COST OF SERVICE		\$ 7,948,727	\$ (616,118)	\$ 7,332,609		\$ 7,141,451	\$ 7,332,220	\$ 7,427,068	\$ 7,677,817
REVENUE OFFSETS									
DEBT SERVICE REVENUES									
533-40000-000-000	Property Taxes	\$ 196,940	\$ (196,940)	\$ -	Blank	\$ -	\$ -	\$ -	\$ -
533-40002-000-000	Property Taxes/Delinquent	3,900	(3,900)	-	Blank	-	-	-	-
533-40015-000-000	Property Taxes/P & I	(5,017)	(5,017)	-	Blank	-	-	-	-
533-48005-000-000	Reserve Funds from PID Utility Fees	345,000	(345,000)	-	Blank	-	-	-	-
533-48005-000-000	Interest Income	1,700	(1,700)	-	Blank	-	-	-	-
533-49010-000-000	Lease/Rental Income	308,000	-	308,000	Blank	308,000	308,000	308,000	308,000
533-49015-000-000	Premium on Bonds Sold	-	-	-	Blank	-	-	-	-
533-49110-000-000	TOTAL DEBT SERVICE REVENUES	\$ 860,557	\$ (552,557)	\$ 308,000		\$ 308,000	\$ 308,000	\$ 308,000	\$ 308,000

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 2015	FY 2016	FY 2017	FY 2018
	GENERAL FUND REVENUES								
135-40000-000-000	Property Taxes	\$ 100,000	\$ (100,000)	\$ -	Blank	\$ -	\$ -	\$ -	\$ -
135-40002-000-000	Property Taxes/Delinquent	-	-	-	Blank	-	-	-	-
135-40015-000-000	Property Taxes/P & I	900	(900)	-	Blank	-	-	-	-
135-43215-000-000	Insurance Settlement	-	-	-	Blank	-	-	-	-
135-47000-000-000	Water	3,749,310	(3,749,310)	-	Blank	-	-	-	-
135-47005-000-000	Sewer	4,708,321	(1,708,321)	-	Blank	-	-	-	-
135-47010-000-000	Standby	-	-	-	Blank	-	-	-	-
135-47025-000-000	Penalties	64,522	-	64,522	Blank	64,522	64,522	64,522	64,522
135-47030-000-000	Service Charges	9,075	-	9,075	Blank	9,075	9,075	9,075	9,075
135-47035-000-000	Plumbing Inspections	1,200	-	1,200	Blank	1,200	1,200	1,200	1,200
135-47045-000-000	Sewer Inspections	4,400	-	4,400	Blank	4,400	4,400	4,400	4,400
135-47070-000-000	TCCC Effluent Charges	79,586	-	79,586	Blank	79,586	79,586	79,586	79,586
135-48005-000-000	Utility Fees	582,109	(582,109)	-	Blank	-	-	-	-
135-49005-000-000	Loan Proceeds	-	-	-	Blank	-	-	-	-
135-49010-000-000	Interest Income	4,800	-	4,800	Blank	4,800	4,800	4,800	4,800
135-49015-000-000	Fire Dept. Lease/Rental Income	-	-	-	Blank	-	-	-	-
135-49016-000-000	Cell Tower Revenue	10,164	-	10,164	Blank	10,164	10,164	10,164	10,164
135-49018-000-000	Building Rent Income	7,000	-	7,000	Blank	7,000	7,000	7,000	7,000
135-49030-000-000	Vending Revenue	350	-	350	Blank	350	350	350	350
135-49035-000-000	Prior Year Reserves	-	-	-	Blank	-	-	-	-
135-49036-000-000	GASB Reserves	8,964	-	8,964	Blank	8,964	8,964	8,964	8,964
135-49075-000-000	Overseer Meter Reimbursement	84,000	-	84,000	Blank	84,000	84,000	84,000	84,000
135-49900-000-000	Miscellaneous Income	3,000	-	3,000	Blank	3,000	3,000	3,000	3,000
135-49901-000-000	Records Management	100	-	100	Blank	100	100	100	100
135-49905-000-000	Gas Well Revenue	885	-	885	Blank	885	885	885	885
135-	Placemaker	0	0	0	Blank	0	0	0	0
135-	Placemaker	0	0	0	Blank	0	0	0	0
135-	Placemaker	0	0	0	Blank	0	0	0	0
135-	Placemaker	0	0	0	Blank	0	0	0	0
	TOTAL GENERAL FUND REVENUES	\$ 6,418,686	\$ (6,140,640)	\$ 278,046		\$ 278,046	\$ 278,046	\$ 278,046	\$ 278,046
	TOTAL REVENUE OFFSETS	\$ 7,779,243	\$ (6,693,197)	\$ 586,046		\$ 586,046	\$ 586,046	\$ 586,046	\$ 586,046
	TOTAL REVENUE REQUIREMENT	\$ 669,483	\$ 6,077,080	\$ 6,746,563		\$ 6,555,405	\$ 6,746,174	\$ 6,841,022	\$ 7,091,771

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W/WW Allocation Factor		FY 2014		FY 2015		FY 2016		FY 2017		FY 2018	
		Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
	100% Water	\$ 23,181	-	\$ 23,830	-	\$ 24,497	-	\$ 25,183	-	\$ 25,888	-
	100% Water	3,270	-	3,362	-	3,456	-	3,552	-	3,652	-
	100% Water	5,000	-	5,140	-	5,284	-	5,432	-	5,584	-
	100% Water	1,200	-	1,234	-	1,268	-	1,304	-	1,340	-
	100% Water	1,000	-	1,028	-	1,057	-	1,086	-	1,117	-
	100% Water	143,550	-	147,569	-	151,701	-	155,949	-	160,316	-
	100% Water	-	-	-	-	-	-	-	-	-	-
	100% Water	-	-	-	-	-	-	-	-	-	-
	100% Water	-	-	-	-	-	-	-	-	-	-
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	100% Water	-	-	-	-						

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Acct#	Account
135-60005-021-000	Operating Expenditures
135-60010-021-000	Telephone
135-60020-021-000	Communications/Pagers/Mobiles
135-60029-021-000	Electricity
135-60030-021-000	Water
135-60035-021-000	Postage
135-60070-021-000	Dues & Memberships
135-60080-021-000	Schools & Training
135-60090-021-000	Safety Program
135-60099-021-000	Travel & per diem
135-60100-021-000	Rent/Lease Equipment
135-60105-021-000	Miscellaneous Expenses
135-60245-021-000	Property Maintenance
135-60280-021-000	TOTAL OPERATING EXPENDITURES
135-65005-021-000	Consumable Supplies
135-65010-021-000	Fuel & Lube
135-65015-021-000	Uniforms
135-65030-021-000	Chemicals
135-65035-021-000	Small Tools
135-65040-021-000	Safety Equipment
135-65045-021-000	Hardware
135-65055-021-000	Maintenance Supplies
135-65099-021-000	TOTAL CONSUMABLE SUPPLIES
135-69005-021-000	Capital Expenditures
135-69009-021-000	Capital Expenses
135-69010-021-000	Short Term Debt
135-69015-021-000	Yield
135-69030-021-000	Capital Reserve
135-69035-021-000	TOTAL CAPITAL EXPENDITURES
135-70005-021-000	Total Collection Expenditures
135-70010-021-000	Board of Directors
135-70015-021-000	Personnel Services
135-70020-021-000	Salaries & Wages
135-70030-021-000	Social Security Taxes
135-70035-021-000	Medicare & Taxes
135-70040-021-000	Unemployment Taxes
135-70045-021-000	Workman's Compensation
135-70050-021-000	TOTAL PERSONNEL SERVICES
135-70055-021-000	Operating Expenditures
135-70060-021-000	Postage
135-70065-021-000	Publications/Books/Subscriptions
135-70070-021-000	Dues & Memberships
135-70075-021-000	Meetings
135-70080-021-000	Schools & Training
135-70090-021-000	Travel & per diem
135-70095-021-000	Miscellaneous Expenses
135-70100-021-000	TOTAL OPERATING EXPENDITURES
135-70105-021-000	Consumable Supplies
135-70110-021-000	Office Supplies
135-70115-021-000	TOTAL CONSUMABLE SUPPLIES
135-70120-021-000	Capital Expenditures
135-70125-021-000	Capital Expenses
135-70130-021-000	Short Term Debt
135-70135-021-000	Yield
135-70140-021-000	Capital Reserve
135-70145-021-000	TOTAL CAPITAL EXPENDITURES
135-70150-021-000	Total Board of Directors Expenditures

Account	FY 2016		FY 2015		FY 2014		FY 2013		FY 2012		FY 2011	
	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer
ADMINISTRATION												
Personnel Services												
Salaries & Wages	\$ 292,085	\$ 166,656	\$ 293,843	\$ 177,722	\$ 304,463	\$ 179,906	\$ 312,976	\$ 185,367	\$ 323,239	\$ 189,057		
Overtime	318	182	320	199	302	196	341	200	352	206		
Longevity	1,922	1,096	1,933	1,164	2,006	1,184	2,059	1,230	2,127	1,244		
Medical Insurance	26,371	15,048	26,532	16,047	27,527	16,737	28,259	16,737	29,186	17,070		
Dental Insurance	36,879	21,044	37,104	22,441	38,955	22,717	38,520	23,406	40,816	23,872		
Life Insurance	3,247	1,853	3,267	1,976	3,389	2,000	3,480	2,061	3,594	2,102		
Vision Insurance	692	395	696	421	722	426	742	439	766	448		
Life Insurance & Other	2,854	1,629	2,872	1,737	2,978	1,758	3,059	1,812	3,159	1,882		
Social Security Taxes	18,247	10,412	18,358	11,103	19,047	11,240	19,553	11,581	20,955	12,118		
Medicare Taxes	4,267	2,435	4,293	2,524	4,454	2,628	4,573	2,708	4,723	2,762		
Unemployment Taxes	40	23	40	24	25	43	25	44	26	26		
Workers' Compensation	1,053	572	1,069	610	1,047	618	1,075	649	1,110	649		
Health Insurance	1,027	577	1,048	608	1,047	618	1,075	649	1,110	649		
Employee Relations	1,127	617	1,136	628	1,136	628	1,136	628	1,136	628		
Tuition Reimbursement	3,183	1,817	3,203	1,937	3,333	1,963	3,421	2,020	3,521	2,061		
TOTAL PERSONNEL SERVICES	\$ 391,217	\$ 223,233	\$ 393,598	\$ 238,057	\$ 408,359	\$ 240,582	\$ 419,227	\$ 244,296	\$ 432,974	\$ 251,239		
PROFESSIONAL & CONTRACTUAL SERVICES												
Software & Support	\$ 38,009	\$ 21,689	\$ 38,241	\$ 23,129	\$ 39,675	\$ 23,413	\$ 40,731	\$ 24,124	\$ 42,066	\$ 24,604		
Independent Labor	4,903	2,797	4,932	2,983	5,117	3,020	5,254	3,112	5,426	3,173		
Maintenance & Repairs	2,865	1,635	2,883	1,743	2,991	1,765	3,070	1,818	3,171	1,855		
Building Maint. & Supplies	4,139	2,361	4,164	2,458	4,320	2,549	4,435	2,627	4,580	2,679		
Cleaning Services	12,186	6,954	12,261	7,415	12,720	7,507	13,059	7,734	13,487	7,888		
Professional Outside Services	3,530	5,450	3,609	5,811	3,949	5,883	4,034	6,061	4,182	6,182		
Town Personnel Contract	49,056	27,992	49,216	29,851	50,718	30,718	52,368	31,735	54,292	32,135		
Professional & Contractual	13,516	7,486	13,578	7,836	14,135	7,836	14,416	8,141	14,812	8,216		
Utility Billing Contract	4,335	2,473	4,366	2,537	4,506	2,570	4,636	2,725	4,766	2,816		
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES	\$ 129,170	\$ 71,424	\$ 129,932	\$ 76,167	\$ 130,655	\$ 77,102	\$ 131,132	\$ 79,443	\$ 138,350	\$ 83,024		
OPERATING EXPENDITURES												
Telephone	\$ 7,163	\$ 4,087	\$ 7,206	\$ 4,359	\$ 7,477	\$ 4,412	\$ 7,676	\$ 4,546	\$ 7,977	\$ 4,637		
Communications/Pagers/Mobiles	2,882	1,644	2,899	1,754	3,008	1,775	3,088	1,829	3,189	1,865		
Electricity	9,659	5,512	10,399	6,289	11,544	6,813	12,682	7,511	14,015	8,197		
Water	955	545	961	581	997	588	1,023	606	1,057	618		
Admin. Composite	-	-	-	-	-	-	-	-	-	-		
Rent And/or Usage	18,146	10,354	18,256	11,042	18,941	11,177	19,445	11,537	20,083	11,746		
Postage	18,038	10,292	18,147	10,976	18,828	11,111	19,329	11,448	19,963	11,676		
Bank Service Charge & Fees	955	545	961	581	997	588	1,023	606	1,057	618		
Bad Debt Expense	34,122	19,459	34,310	20,751	35,396	21,006	36,544	21,644	37,742	22,075		
Depreciation	2,865	1,635	2,883	1,743	2,991	1,765	3,070	1,818	3,171	1,855		
Policies/Roads/Electricity	2,865	1,635	2,883	1,743	2,991	1,765	3,070	1,818	3,171	1,855		
Dues & Memberships	2,865	1,635	2,883	1,743	2,991	1,765	3,070	1,818	3,171	1,855		
Meetings	2,865	1,635	2,883	1,743	2,991	1,765	3,070	1,818	3,171	1,855		
Schools & Training	4,775	2,725	4,804	2,906	4,984	2,941	5,117	3,091	5,285	3,091		
Admin. Composite	3,183	1,817	3,203	1,937	3,323	1,961	3,411	2,020	3,523	2,061		
Travel & per diem	127	73	128	77	133	78	133	81	141	82		
Physicah/Testing	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Electrons	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Admin. Composite	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Advertising	-	-	-	-	-	-	-	-	-	-		
Reg Assessment Fee (5%)	-	-	-	-	-	-	-	-	-	-		
Security	860	490	865	523	897	529	921	546	951	556		
Admin. Composite	15,451	8,816	15,545	9,402	16,128	9,517	16,557	9,806	17,100	10,001		
Miscellaneous Expense & OM discretionary	6,685	3,815	6,726	4,068	6,978	4,118	7,166	4,243	7,399	4,317		
Ann of July Celebration	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Funeral/Equipment & \$5000	-	-	-	-	-	-	-	-	-	-		
TOTAL OPERATING EXPENDITURES	\$ 131,312	\$ 75,943	\$ 131,993	\$ 80,437	\$ 138,137	\$ 81,872	\$ 141,259	\$ 84,948	\$ 148,874	\$ 87,074		
CONSUMABLE SUPPLIES												
Admin. Composite	\$ 885	\$ 505	\$ 890	\$ 539	\$ 924	\$ 545	\$ 948	\$ 562	\$ 979	\$ 573		
Hardware IT	8,835	4,917	8,687	5,254	9,013	5,319	9,253	5,480	9,556	5,589		
Admin. Composite	5,794	3,306	5,829	3,526	6,048	3,569	6,209	3,677	6,412	3,750		
Office Supplies	3,650	2,082	3,672	2,221	3,809	2,248	3,911	2,316	4,039	2,362		
Printer Supplies & Maintenance	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Maintenance Supplies	1,592	908	1,601	969	1,661	980	1,706	1,010	1,762	1,030		
Printing	127	73	128	77	133	78	133	81	141	82		
Admin. Composite	2,547	1,453	2,562	1,550	2,658	1,569	2,729	1,616	2,819	1,649		
Copy Lease Installments	2,197	1,253	2,210	1,337	2,293	1,353	2,354	1,394	2,431	1,422		
Admin. Composite	-	-	-	-	-	-	-	-	-	-		
Gas/54(Reserve for Replacement IT	-	-	-	-	-	-	-	-	-	-		
Infogov Trans Out (Fire Dept.)	-	-	-	-	-	-	-	-	-	-		
TOTAL CONSUMABLE SUPPLIES	\$ 25,426	\$ 14,508	\$ 25,581	\$ 15,472	\$ 26,340	\$ 15,862	\$ 27,246	\$ 16,137	\$ 28,140	\$ 16,458		
TOTAL AMMUNITION EXPENDITURES												

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

Acct#	Account	Base / Extra / Customer Factor	FY 2014			Total	FY 2015			Total
			Base	Extra	Customer		Base	Extra	Customer	
WATER										
PERSONNEL SERVICES										
135-50005-010-000	Salaries & Wages	Base/Extra	\$ 120,111	\$ 167,598	\$ -	\$ 287,709	\$ 123,474	\$ 172,291	\$ -	\$ 295,765
135-50010-010-000	Overtime	Base/Extra	5,590	7,801	-	13,391	5,747	8,019	-	13,766
135-50016-010-000	Longevity	Base/Extra	2,048	2,857	-	4,905	2,105	2,937	-	5,042
135-50017-010-000	Certification	Base/Extra	2,129	2,971	-	5,100	2,189	3,054	-	5,243
135-50020-010-000	Retirement	Base/Extra	11,626	16,222	-	27,847	11,951	16,676	-	28,627
135-50024-010-000	Medical Insurance	Base/Extra	20,178	28,156	-	48,334	20,743	28,944	-	49,687
135-50027-010-000	Dental Insurance	Base/Extra	1,641	2,290	-	3,932	1,687	2,354	-	4,042
135-50028-010-000	Vision Insurance	Base/Extra	365	509	-	873	375	523	-	898
135-50029-010-000	Life Insurance & Other	Base/Extra	1,380	1,926	-	3,306	1,419	1,979	-	3,398
135-50030-010-000	Social Security Taxes	Base/Extra	8,052	11,236	-	19,289	8,278	11,551	-	19,829
135-50035-010-000	Medicare Taxes	Base/Extra	1,883	2,628	-	4,511	1,936	2,701	-	4,637
135-50040-010-000	Unemployment Taxes	Base/Extra	23	31	-	54	23	32	-	56
135-50045-010-000	Workman's Compensation	Base/Extra	4,103	5,726	-	9,829	4,218	5,886	-	10,104
135-50060-010-000	Pre-emp Physicals/Testing	Base/Extra	83	117	-	200	86	120	-	206
135-50070-010-000	Employee Relations	Base/Extra	125	175	-	300	129	180	-	308
TOTAL PERSONNEL SERVICES			\$ 179,338	\$ 250,241	\$ -	\$ 429,580	\$ 184,360	\$ 257,248	\$ -	\$ 441,608
PROFESSIONAL SERVICES										
135-55005-010-000	Engineering	Base/Extra	\$ 1,252	\$ 1,748	\$ -	\$ 3,000	\$ 1,287	\$ 1,797	\$ -	\$ 3,084
135-55070-010-000	Independent Labor	Base/Extra	-	-	-	-	-	-	-	-
135-55080-010-000	Maintenance & Repairs	Base/Extra	20,874	29,126	-	50,000	21,458	29,942	-	51,400
135-55090-010-000	Vehicle Maintenance	Base/Extra	2,087	2,913	-	5,000	2,146	2,994	-	5,140
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	2,714	3,786	-	6,500	2,790	3,892	-	6,682
TOTAL PROFESSIONAL SERVICES			\$ 28,388	\$ 39,612	\$ -	\$ 68,000	\$ 29,183	\$ 40,721	\$ -	\$ 69,904
OPERATING EXPENDITURES										
135-60010-010-000	Communications/Pagers/Mobiles	Base/Extra	\$ 1,417	\$ 1,978	\$ -	\$ 3,395	\$ 1,457	\$ 2,033	\$ -	\$ 3,490
135-60020-010-000	Electricity	100% Base	162,160	-	-	162,160	178,376	-	-	178,376
135-60035-010-000	Postage	Base/Extra	-	-	-	-	-	-	-	-
135-60050-010-000	Bad Debt Expense	Base/Extra	-	-	-	-	-	-	-	-
135-60065-010-000	Publications/Books/Subscripts	Base/Extra	209	291	-	500	215	299	-	514
135-60070-010-000	Dues & Memberships	Base/Extra	63	87	-	150	64	90	-	154
135-60080-010-000	School & Training	Base/Extra	1,747	2,437	-	4,184	1,796	2,506	-	4,301
135-60090-010-000	Safety Program	Base/Extra	167	233	-	400	172	240	-	411
135-60100-010-000	Travel & per diem	Base/Extra	605	845	-	1,450	622	868	-	1,491
135-60105-010-000	Rent/Lease Equipment	Base/Extra	209	291	-	500	215	299	-	514
135-60135-010-000	TCEQ Fees & Permits	Base/Extra	11,940	16,660	-	28,600	12,274	17,127	-	29,401
135-60150-010-000	Wholesale Water	Base/Extra	976,251	1,362,222	-	2,338,473	1,008,424	1,407,116	-	2,415,541
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			\$ 1,157,877	\$ 1,389,385	\$ -	\$ 2,547,262	\$ 1,206,812	\$ 1,435,040	\$ -	\$ 2,641,851

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

Account	Acct#	Base / Extra / Customer Factor	FY 2014			FY 2015		
			Base	Extra	Customer	Base	Extra	Customer
CONSUMABLE SUPPLIES								
Fuel & Lube	135-65005-010-000	Base/Extra	\$ 9,677	\$ 13,504	\$ -	\$ 9,948	\$ 13,882	\$ -
Uniforms	135-65010-010-000	Base/Extra	1,365	1,905	-	1,403	1,958	-
Chemicals	135-65030-010-000	100% Base	5,000	-	5,000	5,140	-	-
Small Tools	135-65035-010-000	Base/Extra	501	699	-	515	719	-
Safety Equipment	135-65040-010-000	Base/Extra	417	583	-	429	599	-
Meter Expense	135-65050-010-000	100% Customer	-	-	143,550	-	-	147,569
Hardware	135-65055-010-000	Base/Extra	-	-	-	-	-	-
Office Supplies	135-65085-010-000	Base/Extra	-	-	-	-	-	-
Maintenance Supplies	135-65095-010-000	Base/Extra	-	-	-	-	-	-
Copies	135-65100-010-000	Base/Extra	-	-	-	-	-	-
Printing	135-65105-010-000	Base/Extra	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ 16,961	\$ 16,690	\$ 143,550	\$ 17,436	\$ 17,157	\$ 147,569
CAPITAL EXPENDITURES								
Capital Expenses	135-69005-010-000	Base/Extra	\$ 15,447	\$ 21,553	\$ -	\$ 15,447	\$ 21,553	\$ -
Short Term Debt	135-69008-010-000	Base/Extra	-	-	-	-	-	-
Vehicles	135-69035-010-000	Base/Extra	-	-	-	-	-	-
GasB34/Reserve for Replacement	135-69195-010-000	Base/Extra	12,524	17,476	-	12,524	17,476	-
Capital Repairs	135-69280-010-000	Base/Extra	3,131	4,369	-	3,131	4,369	-
Capital Repair-Tank Inspection Contract	135-69281-010-000	Base/Extra	44,606	62,242	-	44,606	62,242	-
Capital Repairs - Ground Storage	135-69281-010-000	Base/Extra	-	-	-	-	-	-
Unexpected Maintenance	135-69295-010-000	Base/Extra	-	-	-	-	-	-
Capital Leases	135-69305-010-000	Base/Extra	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURES			\$ 75,708	\$ 105,640	\$ -	\$ 75,708	\$ 105,640	\$ -
TOTAL WATER EXPENDITURES			\$ 1,458,272	\$ 1,801,568	\$ 143,550	\$ 1,513,498	\$ 1,855,806	\$ 147,569
BOARD OF DIRECTORS								
PERSONNEL SERVICES								
Salaries & Wages	135-50005-026-000	COS Composite	\$ 3,406	\$ 2,943	\$ 409	\$ 3,125	\$ 3,194	\$ 440
Social Security Taxes	135-50030-026-000	COS Composite	211	182	25	194	198	27
Medicare Taxes	135-50035-026-000	COS Composite	49	43	6	45	46	6
Unemployment Taxes	135-50040-026-000	COS Composite	3	3	0	3	3	0
Workman's Compensation	135-50045-026-000	COS Composite	12	11	1	11	11	2
Placeholder	135-	Blank	-	-	-	-	-	-
Placeholder	135-	Blank	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES			\$ 3,682	\$ 3,181	\$ 442	\$ 3,379	\$ 3,453	\$ 475
OPERATING EXPENDITURES								
Postage	135-60035-026-000	COS Composite	-	-	-	-	-	-
Publications/Books/Subscriptions	135-60065-026-000	COS Composite	51	44	6	47	48	7
Dues & Memberships	135-60070-026-000	COS Composite	170	147	20	156	160	22
Meetings	135-60075-026-000	COS Composite	409	353	49	375	383	53
Schools & Training	135-60080-026-000	COS Composite	1,362	1,177	164	1,250	1,278	176
Travel & per diem	135-60100-026-000	COS Composite	1,703	1,471	204	1,563	1,597	220
Miscellaneous Expenses	135-60245-026-000	COS Composite	341	294	41	313	319	44
TOTAL OPERATING EXPENDITURES			\$ 4,036	\$ 3,487	\$ 484	\$ 3,703	\$ 3,785	\$ 521
CONSUMABLE SUPPLIES								
Office Supplies	135-65085-026-000	COS Composite	-	-	-	-	-	-
TOTAL CONSUMABLE SUPPLIES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL			\$ 1,461,958	\$ 1,804,655	\$ 144,034	\$ 1,517,179	\$ 1,859,261	\$ 148,044

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 2014				FY 2015			
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
CAPITAL EXPENDITURES										
TOTAL CAPITAL EXPENDITURES										
TOTAL BOARD OF DIRECTORS EXPENDITURES										
ADMINISTRATION										
PERSONNEL SERVICES										
135-50005-030-000	Salaries & Wages	Personnel Composite	\$ 97,183	\$ 134,566	\$ 60,316	\$ 292,065	\$ 97,611	\$ 135,547	\$ 60,685	\$ 293,843
135-50010-030-000	Overtime	Personnel Composite	106	147	66	318	106	148	66	320
135-50016-030-000	Longevity	Personnel Composite	639	885	397	1,922	642	892	399	1,933
135-50020-030-000	Retirement	Personnel Composite	8,775	12,150	5,446	26,371	8,814	12,239	5,479	26,532
135-50026-030-000	Medical Insurance	Personnel Composite	12,271	16,992	7,616	36,879	12,325	17,116	7,663	37,104
135-50027-030-000	Dental Insurance	Personnel Composite	1,080	1,496	671	3,247	1,085	1,507	675	3,267
135-50028-030-000	Vision Insurance	Personnel Composite	230	319	143	692	231	321	144	696
135-50029-030-000	Life Insurance & Other	Personnel Composite	950	1,315	589	2,854	954	1,325	593	2,872
135-50030-030-000	Social Security Taxes	Personnel Composite	6,072	8,407	3,768	18,247	6,098	8,468	3,791	18,358
135-50035-030-000	Medicare Taxes	Personnel Composite	1,420	1,966	881	4,267	1,426	1,980	887	4,293
135-50040-030-000	Unemployment Taxes	Personnel Composite	13	18	8	40	13	19	8	40
135-50045-030-000	Workman's Compensation	Personnel Composite	334	462	207	1,003	335	465	208	1,009
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	42	59	26	127	43	59	26	128
135-50070-030-000	Employee Relations	Personnel Composite	1,059	1,467	657	3,183	1,064	1,477	661	3,203
135-50075-030-000	Tuition Reimbursement	Personnel Composite	-	-	-	-	-	-	-	-
TOTAL PERSONNEL SERVICES			\$ 130,175	\$ 180,250	\$ 80,792	\$ 391,217	\$ 130,748	\$ 181,563	\$ 81,287	\$ 393,598
PROFESSIONAL & CONTRACTUAL SERVICES										
135-55030-030-000	Software & Support	Professional Services	\$ 12,594	\$ 17,573	\$ 7,843	\$ 38,009	\$ 12,670	\$ 17,680	\$ 7,891	\$ 38,241
135-55070-030-000	Independent Labor	Professional Services	1,624	2,267	1,012	4,903	1,634	2,280	1,018	4,932
135-55080-030-000	Maintenance & Repairs	Professional Services	949	1,325	591	2,865	955	1,333	595	2,883
135-55100-030-000	Building Maint & Supplies	Professional Services	1,371	1,913	854	4,139	1,380	1,925	859	4,164
135-55120-030-000	Cleaning Services	Professional Services	4,038	5,634	2,515	12,186	4,062	5,668	2,530	12,261
135-55160-030-000	Professional Outside Services	Professional Services	3,164	4,415	1,971	9,550	3,184	4,442	1,983	9,609
135-55161-030-000	Town Personnel Contract	Professional Services	16,254	22,680	10,123	49,056	16,353	22,818	10,184	49,355
135-55165-030-000	Collection Fees	Professional Services	42	59	26	127	42	59	26	128
135-55205-030-000	Utility Billing Contract	Professional Services	1,436	2,004	894	4,335	1,445	2,016	900	4,361
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES			\$ 41,472	\$ 57,869	\$ 25,829	\$ 125,170	\$ 41,725	\$ 58,221	\$ 25,986	\$ 125,932

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 2014			FY 2015			Total	Base	Extra	Customer	Total
			Base	Extra	Customer	Base	Extra	Customer					
OPERATING EXPENDITURES													
135-60005-030-000	Telephone	Operating Expenditures	2,585	3,099	1,478	7,163	2,613	3,106	1,487	\$	\$	7,206	
135-60010-030-000	Communications/Pagers/Mobiles	Operating Expenditures	1,040	1,247	595	2,882	1,051	1,250	598	\$	\$	2,899	
135-60020-030-000	Electricity	Operating Expenditures	3,486	4,179	1,993	9,659	3,771	4,482	2,146	\$	\$	10,399	
135-60025-030-000	Water	Operating Expenditures	345	413	197	955	348	414	198	\$	\$	961	
135-60030-030-000	Rent And/or Usage	Operating Expenditures	-	-	-	-	-	-	-	\$	\$	-	
135-60035-030-000	Postage	Operating Expenditures	6,549	7,851	3,745	18,146	6,620	7,869	3,768	\$	\$	18,256	
135-60035-030-000	Bank Service Charges & Fees	Operating Expenditures	6,510	7,805	3,723	18,038	6,580	7,822	3,745	\$	\$	18,147	
135-60040-030-000	Bad Debt Expense	Operating Expenditures	345	413	197	955	348	414	198	\$	\$	961	
135-60050-030-000	Insurance	Operating Expenditures	12,309	14,755	7,038	34,102	12,441	14,788	7,081	\$	\$	34,310	
135-60066-030-000	Publications/Books/Subscripts	Operating Expenditures	230	275	131	637	232	276	132	\$	\$	641	
135-60070-030-000	Dues & Memberships	Operating Expenditures	1,034	1,240	591	2,865	1,045	1,242	595	\$	\$	2,883	
135-60075-030-000	Meetings	Operating Expenditures	92	110	53	255	93	110	53	\$	\$	256	
135-60080-030-000	Schools & Training	Operating Expenditures	1,724	2,066	986	4,775	1,742	2,071	992	\$	\$	4,804	
135-60100-030-000	Travel & per diem	Operating Expenditures	1,377	1,657	819	3,183	1,161	1,380	661	\$	\$	3,203	
135-60110-030-000	Physicals/Testing	Operating Expenditures	46	55	26	127	46	55	26	\$	\$	128	
135-60115-030-000	Elections	Operating Expenditures	575	689	329	1,592	581	690	331	\$	\$	1,601	
135-60125-030-000	Advertising	Operating Expenditures	575	689	329	1,592	581	690	331	\$	\$	1,601	
135-60130-030-000	Reg Assessment Fee (5%)	Operating Expenditures	-	-	-	-	-	-	-	\$	\$	-	
135-60235-030-000	Security	Operating Expenditures	310	372	177	860	314	373	178	\$	\$	865	
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	Operating Expenditures	5,577	6,685	3,189	15,451	5,637	6,700	3,208	\$	\$	15,545	
135-60270-030-000	4th of July Celebration	Operating Expenditures	2,413	2,893	1,380	6,685	2,439	2,899	1,388	\$	\$	6,726	
135-60360-030-000	Furniture/Equipment < \$5000	Operating Expenditures	575	689	329	1,592	581	690	331	\$	\$	1,601	
TOTAL OPERATING EXPENDITURES			\$ 47,468	\$ 56,903	\$ 27,142	\$ 131,512	\$ 48,225	\$ 57,321	\$ 27,447	\$	\$	\$ 132,993	
CONSUMABLE SUPPLIES													
135-65010-030-000	Uniforms	Consumable Supplies	188	185	511	885	189	186	515	\$	\$	890	
135-65055-030-000	Hardware IT	Consumable Supplies	1,837	1,808	4,990	8,635	1,848	1,819	5,020	\$	\$	8,687	
135-65085-030-000	Office Supplies	Consumable Supplies	1,233	1,213	3,348	5,794	1,240	1,220	3,369	\$	\$	5,829	
135-65090-030-000	Printer Supplies & Maintenance	Consumable Supplies	776	764	2,109	3,650	781	769	2,122	\$	\$	3,672	
135-65095-030-000	Maintenance Supplies	Consumable Supplies	339	333	920	1,592	341	335	925	\$	\$	1,601	
135-65097-030-000	Vending Machine Supplies	Consumable Supplies	27	27	74	127	27	27	74	\$	\$	128	
135-65105-030-000	Printing	Consumable Supplies	542	533	1,472	2,547	545	536	1,481	\$	\$	2,562	
135-68170-030-000	Copier Lease Installments	Consumable Supplies	467	460	1,269	2,197	470	463	1,277	\$	\$	2,210	
135-68195-030-000	GasB34/Reserve for Replacement IT	Consumable Supplies	-	-	-	-	-	-	-	\$	\$	-	
135-60344-030-000	Intergov Trans Out (Fire Dept.)	Consumable Supplies	-	-	-	-	-	-	-	\$	\$	-	
TOTAL CONSUMABLE SUPPLIES			\$ 5,409	\$ 5,323	\$ 14,694	\$ 25,426	\$ 5,442	\$ 5,355	\$ 14,783	\$	\$	\$ 25,581	
TOTAL ADMINISTRATION EXPENDITURES													
NON DEPARTMENTAL			\$ 224,525	\$ 300,345	\$ 148,456	\$ 673,326	\$ 226,141	\$ 302,460	\$ 149,503	\$	\$	\$ 678,104	
135-55045-035-000	Legal	COS Composite	44,721	38,637	5,368	88,725	41,035	41,937	5,772	\$	\$	88,744	
135-55055-035-000	Auditing	COS Composite	7,439	6,427	893	14,758	6,826	6,976	960	\$	\$	14,761	
135-55060-035-000	Appraisal	COS Composite	3,406	2,943	409	6,757	3,125	3,194	440	\$	\$	6,759	
135-55065-035-000	Tax Admin Fees	COS Composite	1,294	1,118	155	2,568	1,188	1,214	167	\$	\$	2,568	
135-60344-035-000	Intergov Trans Out (Fire Dip)	COS Composite	-	-	-	-	-	-	-	\$	\$	-	
TOTAL NON DEPARTMENTAL			\$ 56,860	\$ 49,124	\$ 6,825	\$ 112,808	\$ 52,173	\$ 53,320	\$ 7,339	\$	\$	\$ 112,833	

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

Account	Base / Extra / Customer Factor	FY 2014			FY 2015		
		Base	Extra	Customer	Base	Extra	Customer
533-70005-051-000 Paying Agent Fee	100% Base	\$ 2,859	\$ -	\$ -	\$ 2,859	\$ -	\$ -
533-70025-051-000 Bond Interest Expense	100% Base	-	-	-	-	-	-
533-70035-051-000 Bond Principal Payment	100% Base	-	-	-	-	-	-
533- Existing Long Term Debt Service	100% Base	747,254	-	-	747,254	-	-
533- Projected Debt Service	100% Base	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES		\$ 750,113	\$ -	\$ -	\$ 750,113	\$ 372,220	\$ -
TOTAL COST OF SERVICE		\$ 2,497,488	\$ 2,157,705	\$ 299,757	\$ 4,954,951	\$ 2,218,824	\$ 305,408
REVENUE OFFSETS							
DEBT SERVICE REVENUES							
533-40000-000-000 Property Taxes	Blank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
533-40002-000-000 Property Taxes/Delinquent	Blank	-	-	-	-	-	-
533-40015-000-000 Property Taxes/P & I	Blank	-	-	-	-	-	-
533-48005-000-000 Reserve Funds from PID Utility Fees	Blank	-	-	-	-	-	-
533-49010-000-000 Interest Income	Blank	-	-	-	-	-	-
533-49015-000-000 Lease/Rental Income	Revenue Requirement	106,714	92,196	9,219	208,128	97,438	9,723
533-49110-000-000 Premium on Bonds Sold	Revenue Requirement	-	-	-	-	-	-
533- Placeholder	Blank	-	-	-	-	-	-
533- Placeholder	Blank	-	-	-	-	-	-
533- Placeholder	Blank	-	-	-	-	-	-
533- Placeholder	Blank	-	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES		\$ 106,714	\$ 92,196	\$ 9,219	\$ 208,128	\$ 97,438	\$ 9,723
GENERAL FUND REVENUES							
135-40000-000-000 Property Taxes	Blank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135-40002-000-000 Property Taxes/Delinquent	Blank	-	-	-	-	-	-
135-40015-000-000 Property Taxes/P & I	Blank	-	-	-	-	-	-
135-43215-000-000 Insurance Settlement	Blank	-	-	-	-	-	-
135-47000-000-000 Water	Blank	-	-	-	-	-	-
135-47005-000-000 Sewer	Blank	-	-	-	-	-	-
135-47020-000-000 Standby	Blank	-	-	-	-	-	-
135-47025-000-000 Penalties	Revenue Requirement	22,355	19,314	1,931	43,600	20,412	2,037
135-47030-000-000 Service Charges	Revenue Requirement	2,445	2,113	211	4,769	2,294	229
135-47035-000-000 Plumbing Inspections	Revenue Requirement	416	359	36	811	380	38
135-47045-000-000 Sewer Inspections	Revenue Requirement	-	-	-	-	-	-
135-47070-000-000 TCCC Effluent Charges	Revenue Requirement	-	-	-	-	-	-
135-48005-000-000 Utility Fees	Revenue Requirement	-	-	-	-	-	-
135-49005-000-000 Loan Proceeds	Revenue Requirement	-	-	-	-	-	-
135-49010-000-000 Interest Income	Revenue Requirement	1,293	1,117	112	2,523	1,187	121
135-49015-000-000 Fire Dept. Lease/Rental Income	Revenue Requirement	-	-	-	-	-	-
135-49016-000-000 Cell Tower Revenue	Revenue Requirement	5,211	4,502	450	10,164	4,785	488
135-49018-000-000 Building Rent Income	Revenue Requirement	1,886	1,630	163	3,679	1,731	177
135-49030-000-000 Vending Revenue	Revenue Requirement	94	81	8	184	88	9
135-49035-000-000 Prior Year Reserves	Blank	-	-	-	-	-	-
135-49036-000-000 GASB Reserves	Revenue Requirement	3,106	2,683	268	6,057	2,775	283
135-49075-000-000 Oversize Meter Reimbursement	100% Customer	-	-	84,000	-	-	84,000
135-49900-000-000 Miscellaneous Income	Revenue Requirement	808	698	70	1,577	742	76
135-49901-000-000 Records Management	Revenue Requirement	27	23	2	53	25	3
135-49902-000-000 Gas Well Revenue	Revenue Requirement	238	206	21	465	224	22
TOTAL GENERAL FUND REVENUES		\$ 20,412	\$ 19,314	\$ 1,931	\$ 43,600	\$ 20,412	\$ 2,037
TOTAL REVENUES		\$ 127,128	\$ 111,510	\$ 11,150	\$ 251,728	\$ 118,652	\$ 12,760
TOTAL REQUIREMENT		\$ 4,954,951	\$ 2,157,705	\$ 299,757	\$ 4,954,951	\$ 2,218,824	\$ 305,408
TOTAL SURPLUS		\$ 127,128	\$ 111,510	\$ 11,150	\$ 251,728	\$ 118,652	\$ 12,760

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 2014			FY 2015				
			Base	Extra	Customer	Total	Base	Extra	Customer	Total
	TOTAL GENERAL FUND REVENUES		\$ 37,882	\$ 32,728	\$ 87,273	\$ 157,882	\$ 34,140	\$ 34,890	\$ 87,482	\$ 156,512
	TOTAL REVENUE OFFSETS		\$ 144,595	\$ 124,923	\$ 96,492	\$ 366,010	\$ 129,483	\$ 132,328	\$ 97,205	\$ 359,015
	TOTAL REVENUE REQUIREMENT		\$ 2,352,893	\$ 2,032,782	\$ 203,266	\$ 4,588,940	\$ 2,041,632	\$ 2,086,496	\$ 208,204	\$ 4,336,331

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

Account	Base / Extra / Customer Factor	FY 2016			FY 2017		
		Base	Extra	Customer	Base	Extra	Customer
WATER							
PERSONNEL SERVICES							
135-50005-010-000 Salaries & Wages	Base/Extra	\$ 126,931	\$ 177,115	\$ -	\$ 130,486	\$ 182,075	\$ -
135-50010-010-000 Overtime	Base/Extra	5,908	8,244	-	6,073	8,474	-
135-50016-010-000 Longevity	Base/Extra	2,164	3,020	-	2,225	3,104	-
135-50017-010-000 Certification	Base/Extra	2,250	3,140	-	2,313	3,227	-
135-50020-010-000 Retirement	Base/Extra	12,286	17,143	-	12,630	17,623	-
135-50026-010-000 Medical Insurance	Base/Extra	21,324	29,754	-	21,921	30,587	-
135-50027-010-000 Dental Insurance	Base/Extra	1,735	2,420	-	1,783	2,488	-
135-50028-010-000 Vision Insurance	Base/Extra	385	538	-	396	553	-
135-50029-010-000 Life Insurance & Other	Base/Extra	1,458	2,035	-	1,499	2,092	-
135-50030-010-000 Social Security Taxes	Base/Extra	8,510	11,874	-	8,748	12,207	-
135-50035-010-000 Medicare Taxes	Base/Extra	1,990	2,777	-	2,046	2,855	-
135-50040-010-000 Unemployment Taxes	Base/Extra	24	33	-	24	34	-
135-50045-010-000 Workman's Compensation	Base/Extra	4,336	6,051	-	4,458	6,220	-
135-50060-010-000 Pre-emp Physicals/Testing	Base/Extra	88	123	-	91	127	-
135-50070-010-000 Employee Relations	Base/Extra	132	185	-	136	190	-
TOTAL PERSONNEL SERVICES		\$ 189,522	\$ 264,451	\$ -	\$ 194,828	\$ 271,856	\$ -
PROFESSIONAL SERVICES							
135-55005-010-000 Engineering	Base/Extra	\$ 1,324	\$ 1,847	\$ -	\$ 1,361	\$ 1,899	\$ -
135-55070-010-000 Independent Labor	Base/Extra	-	-	-	-	-	-
135-55080-010-000 Maintenance & Repairs	Base/Extra	22,059	30,780	-	22,677	31,642	-
135-55090-010-000 Vehicle Maintenance	Base/Extra	2,206	3,078	-	2,268	3,164	-
135-55100-010-000 Building Maint. & Supplies	Base/Extra	-	-	-	-	-	-
135-55105-010-000 Maintenance- Backhoe/Skid Loader	Base/Extra	1,544	2,155	-	1,587	2,215	-
135-55135-010-000 Lab Analysis	Base/Extra	2,868	4,001	-	2,948	4,113	-
TOTAL PROFESSIONAL SERVICES		\$ 30,000	\$ 41,861	\$ -	\$ 30,840	\$ 43,033	\$ -
OPERATING EXPENDITURES							
135-60010-010-000 Communications/Pagers/Mobiles	Base/Extra	\$ 1,498	\$ 2,090	\$ -	\$ 1,540	\$ 2,148	\$ -
135-60020-010-000 Electricity	100% Base	196,214	-	-	215,835	-	-
135-60035-010-000 Postage	Base/Extra	-	-	-	-	-	-
135-60050-010-000 Bad Debt Expense	Base/Extra	221	308	-	227	316	-
135-60066-010-000 Publications/Books/Subscripts	Base/Extra	66	92	-	68	95	-
135-60070-010-000 Dues & Memberships	Base/Extra	1,846	2,576	-	1,898	2,648	-
135-60080-010-000 School & Training	Base/Extra	176	246	-	181	253	-
135-60090-010-000 Safety Program	Base/Extra	640	893	-	658	918	-
135-60100-010-000 Travel & per diem	Base/Extra	221	308	-	227	316	-
135-60135-010-000 Rent/Lease Equipment	Base/Extra	12,618	17,606	-	12,971	18,099	-
135-60150-010-000 TCEQ Fees & Permits	Base/Extra	1,056,371	1,474,020	-	1,106,872	1,544,486	-
135-60150-010-000 Wholesale Water	Base/Extra	88	123	-	91	127	-
135-60245-010-000 Miscellaneous Expenses	Base/Extra	1,544	2,155	-	1,587	2,215	-
135-60280-010-000 Property Maintenance	Base/Extra	110	154	-	113	158	-
135-60285-010-000 Lawn Equipment & Maintenance	Base/Extra	1,544	2,155	-	1,587	2,215	-
135-60360-010-000 Furniture/Equipment <\$5000	Base/Extra	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ 1,773,156	\$ 1,502,725	\$ -	\$ 1,843,855	\$ 1,573,995	\$ -
TOTAL		\$ 30,000	\$ 41,861	\$ -	\$ 71,861	\$ 43,033	\$ -
		\$ 189,522	\$ 264,451	\$ -	\$ 453,973	\$ 271,856	\$ -
		\$ 194,828	\$ 271,856	\$ -	\$ 466,684	\$ 291,785	\$ -

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 2016			Total	FY 2017			Total
			Base	Extra	Customer		Base	Extra	Customer	
135-65005-010-000	CONSUMABLE SUPPLIES									
135-65010-010-000	Fuel & Lube	Base/Extra	\$ 10,227	\$ 14,270	\$ -	\$ 24,497	\$ 10,513	\$ 14,670	\$ -	\$ 25,183
135-65030-010-000	Uniforms	Base/Extra	1,443	2,013	-	3,456	1,483	2,069	-	3,552
135-65030-010-000	Chemicals	100% Base	5,284	-	-	5,284	5,432	-	-	5,432
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	-	-	151,701	151,701	-	-	155,949	155,949
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		\$ 17,924	\$ 17,638	\$ 151,701	\$ 187,263	\$ 18,426	\$ 18,132	\$ 155,949	\$ 192,507
135-69005-010-000	CAPITAL EXPENDITURES									
135-69008-010-000	Capital Expenses	Base/Extra	\$ 15,447	\$ 21,553	\$ -	\$ 37,000	\$ 15,447	\$ 21,553	\$ -	\$ 37,000
135-69008-010-000	Short Term Debt	Base/Extra	-	-	-	-	-	-	-	-
135-69035-010-000	Vehicles	Base/Extra	-	-	-	-	-	-	-	-
135-69195-010-000	Gas34/Reserve for Replacement	Base/Extra	12,524	17,476	-	30,000	12,524	17,476	-	30,000
135-69280-010-000	Capital Repairs	Base/Extra	3,131	4,369	-	7,500	3,131	4,369	-	7,500
135-69281-010-000	Capital Repair-Tank Inspection Contract	Base/Extra	44,606	62,242	-	106,848	44,606	62,242	-	106,848
135-69281-010-000	Capital Repairs - Ground Storage	Base/Extra	-	-	-	-	-	-	-	-
135-69295-010-000	Unexpected Maintenance	Base/Extra	-	-	-	-	-	-	-	-
135-69305-010-000	Capital Leases	Base/Extra	-	-	-	-	-	-	-	-
	TOTAL CAPITAL EXPENDITURES		\$ 75,708	\$ 105,640	\$ -	\$ 181,348	\$ 75,708	\$ 105,640	\$ -	\$ 181,348
	TOTAL WATER EXPENDITURES		\$ 1,586,310	\$ 1,932,315	\$ 151,701	\$ 3,670,326	\$ 1,663,657	\$ 2,012,656	\$ 155,949	\$ 3,832,262
135-50005-026-000	BOARD OF DIRECTORS									
135-50005-026-000	PERSONNEL SERVICES									
135-50005-026-000	Salaries & Wages	COS Composite	\$ 3,248	\$ 3,328	\$ 455	\$ 7,031	\$ 3,229	\$ 3,513	\$ 475	\$ 7,216
135-50030-026-000	Social Security Taxes	COS Composite	201	206	28	435	200	218	29	447
135-50035-026-000	Medicare Taxes	COS Composite	47	48	7	102	47	51	7	105
135-50040-026-000	Unemployment Taxes	COS Composite	3	3	0	7	3	4	0	7
135-50045-026-000	Workman's Compensation	COS Composite	12	12	2	25	12	13	2	26
135-50045-026-000	Placeholder	Blank	-	-	-	-	-	-	-	-
135-50045-026-000	Placeholder	Blank	-	-	-	-	-	-	-	-
	TOTAL PERSONNEL SERVICES		\$ 3,511	\$ 3,598	\$ 492	\$ 7,601	\$ 3,490	\$ 3,798	\$ 513	\$ 7,802
135-60035-026-000	OPERATING EXPENDITURES									
135-60035-026-000	Postage	COS Composite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135-60066-026-000	Publications/Books/Subscripts	COS Composite	49	50	7	105	48	53	7	108
135-60070-026-000	Dues & Memberships	COS Composite	162	166	23	352	161	176	24	361
135-60075-026-000	Meetings	COS Composite	390	399	55	844	387	422	57	866
135-60080-026-000	Schools & Training	COS Composite	1,299	1,331	182	2,812	1,291	1,405	190	2,887
135-60100-026-000	Travel & per diem	COS Composite	1,624	1,664	227	3,515	1,614	1,757	237	3,608
135-60245-026-000	Miscellaneous Expenses	COS Composite	325	333	45	703	323	351	47	722
	TOTAL OPERATING EXPENDITURES		\$ 3,849	\$ 3,944	\$ 539	\$ 8,332	\$ 3,826	\$ 4,163	\$ 562	\$ 8,551
135-65085-026-000	CONSUMABLE SUPPLIES									
135-65085-026-000	Office Supplies	COS Composite	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL CONSUMABLE SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Acct#	Account	Base / Extra / Customer Factor	FY 2015			FY 2017			Total
			Base	Extra	Customer	Base	Extra	Customer	
CAPITAL EXPENDITURES									
TOTAL CAPITAL EXPENDITURES									
TOTAL BOARD OF DIRECTORS EXPENDITURES									
ADMINISTRATION									
PERSONNEL SERVICES									
135-50005-030-000	Salaries & Wages	Personnel Composite	\$ 101,272	\$ 140,629	\$ 62,961	\$ 103,909	\$ 144,429	\$ 64,638	\$ 312,976
135-50010-030-000	Overtime	Personnel Composite	110	153	69	113	157	70	341
135-50016-030-000	Longevity	Personnel Composite	666	925	414	684	950	425	2,059
135-50020-030-000	Retirement	Personnel Composite	9,144	12,698	5,685	9,382	13,041	5,836	28,259
135-50026-030-000	Medical Insurance	Personnel Composite	12,788	17,757	7,950	13,121	18,237	8,162	39,520
135-50027-030-000	Dental Insurance	Personnel Composite	1,126	1,563	700	1,155	1,606	719	3,480
135-50028-030-000	Vision Insurance	Personnel Composite	240	333	149	246	342	153	742
135-50029-030-000	Life Insurance & Other	Personnel Composite	990	1,374	615	1,015	1,411	632	3,059
135-50030-030-000	Social Security Taxes	Personnel Composite	6,327	8,786	3,934	6,492	9,023	4,038	19,553
135-50035-030-000	Medicare Taxes	Personnel Composite	1,480	2,055	920	1,518	2,110	944	4,573
135-50040-030-000	Unemployment Taxes	Personnel Composite	14	19	9	14	20	9	43
135-50045-030-000	Workman's Compensation	Personnel Composite	348	483	216	357	496	222	1,075
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	44	61	27	45	63	28	136
135-50070-030-000	Employee Relations	Personnel Composite	1,104	1,533	686	1,133	1,574	705	3,411
135-50075-030-000	Tuition Reimbursement	Personnel Composite							
TOTAL PERSONNEL SERVICES			\$ 135,653	\$ 188,371	\$ 84,336	\$ 139,185	\$ 193,460	\$ 86,581	\$ 419,227
PROFESSIONAL & CONTRACTUAL SERVICES									
135-55030-030-000	Software & Support	Professional Services	\$ 13,145	\$ 18,343	\$ 8,187	\$ 13,495	\$ 18,831	\$ 8,405	\$ 40,731
135-55070-030-000	Independent Labor	Professional Services	1,696	2,366	1,056	1,741	2,429	1,084	5,254
135-55080-030-000	Maintenance & Repairs	Professional Services	991	1,383	617	1,017	1,419	634	3,070
135-55100-030-000	Building Maint & Supplies	Professional Services	1,431	1,997	891	1,469	2,050	915	4,435
135-55120-030-000	Cleaning Services	Professional Services	4,215	5,881	2,625	4,327	6,037	2,695	13,059
135-55160-030-000	Professional Outside Services	Professional Services	3,303	4,609	2,057	3,391	4,731	2,112	10,234
135-55161-030-000	Town Personnel Contract	Professional Services	16,966	23,674	10,566	17,417	24,303	10,847	52,568
135-55165-030-000	Collection Fees	Professional Services	44	61	27	45	63	28	136
135-55205-030-000	Utility Billing Contract	Professional Services	1,499	2,092	934	1,539	2,147	958	4,645
TOTAL PROFESSIONAL & CONTRACTUAL SERVICES			\$ 43,290	\$ 60,405	\$ 26,961	\$ 44,442	\$ 62,012	\$ 27,678	\$ 134,132

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 2016			Total	FY 2017			Total
			Base	Extra	Customer		Base	Extra	Customer	
135-60005-030-000	OPERATING EXPENDITURES									
135-60010-030-000	Telephone	Operating Expenditures	\$ 2,722	\$ 3,212	\$ 1,543	\$ 7,477	\$ 2,806	\$ 3,286	\$ 1,584	\$ 7,676
135-60020-030-000	Communications/Pagers/Mobiles	Operating Expenditures	1,095	1,292	621	3,008	1,129	1,322	637	3,088
135-60025-030-000	Electricity	Operating Expenditures	4,203	4,959	2,383	11,544	4,636	5,429	2,617	12,682
135-60030-030-000	Water	Operating Expenditures	363	428	206	997	374	438	211	1,023
135-60035-030-000	Rent And/or Usage	Operating Expenditures	-	-	-	-	-	-	-	-
135-60040-030-000	Postage	Operating Expenditures	6,896	8,136	3,909	18,941	7,108	8,324	4,013	19,445
135-60045-030-000	Bank Service Charges & Fees	Operating Expenditures	6,855	8,087	3,886	18,828	7,066	8,274	3,989	19,329
135-60050-030-000	Bad Debt Expense	Operating Expenditures	363	428	206	997	374	438	211	1,023
135-60055-030-000	Insurance	Operating Expenditures	12,960	15,290	7,346	35,596	13,359	15,643	7,542	36,544
135-60060-030-000	Publications/Books/Subscriptions	Operating Expenditures	242	285	137	665	249	292	141	682
135-60070-030-000	Dues & Memberships	Operating Expenditures	1,089	1,285	617	2,991	1,122	1,314	634	3,070
135-60075-030-000	Meetings	Operating Expenditures	97	114	55	266	100	117	56	273
135-60080-030-000	Schools & Training	Operating Expenditures	1,815	2,141	1,029	4,984	1,871	2,190	1,056	5,117
135-60100-030-000	Travel & per diem	Operating Expenditures	1,210	1,427	686	3,323	1,247	1,460	704	3,411
135-60110-030-000	Physicals/Testing	Operating Expenditures	48	57	27	133	50	58	28	136
135-60115-030-000	Elections	Operating Expenditures	605	714	343	1,661	624	730	352	1,706
135-60125-030-000	Advertising	Operating Expenditures	605	714	343	1,661	624	730	352	1,706
135-60130-030-000	Reg Assessment Fee (5%)	Operating Expenditures	-	-	-	-	-	-	-	-
135-60235-030-000	Security	Operating Expenditures	327	385	185	897	337	394	190	921
135-60245-030-000	Miscellaneous Expense & DM Discretionary	Operating Expenditures	5,872	6,928	3,328	16,128	6,052	7,087	3,417	16,557
135-60270-030-000	4th of July Celebration	Operating Expenditures	2,541	2,997	1,440	6,978	2,619	3,067	1,478	7,164
135-60360-030-000	Furniture/Equipment < \$5000	Operating Expenditures	605	714	343	1,661	624	730	352	1,706
	TOTAL OPERATING EXPENDITURES		\$ 50,510	\$ 59,594	\$ 28,633	\$ 138,737	\$ 52,369	\$ 61,325	\$ 29,566	\$ 143,259
135-65010-030-000	CONSUMABLE SUPPLIES	Consumable Supplies	\$ 197	\$ 193	\$ 534	\$ 924	\$ 202	\$ 199	\$ 548	\$ 948
135-65015-030-000	Uniforms	Consumable Supplies	1,918	1,887	5,209	9,013	1,969	1,937	5,347	9,253
135-65025-030-000	Hardware IT	Consumable Supplies	1,287	1,266	3,495	6,048	1,321	1,300	3,588	6,209
135-65035-030-000	Office Supplies	Consumable Supplies	810	798	2,201	3,809	832	819	2,260	3,911
135-65045-030-000	Printer Supplies & Maintenance	Consumable Supplies	353	348	960	1,661	363	357	986	1,706
135-65055-030-000	Maintenance Supplies	Consumable Supplies	28	28	77	133	29	29	79	136
135-65065-030-000	Vending Machine Supplies	Consumable Supplies	566	557	1,536	2,659	581	571	1,577	2,729
135-65105-030-000	Printing	Consumable Supplies	488	480	1,325	2,293	501	493	1,360	2,354
135-65170-030-000	Copier Lease Installments	Consumable Supplies	-	-	-	-	-	-	-	-
135-65195-030-000	GasB34/Reserve for Replacement IT	Consumable Supplies	-	-	-	-	-	-	-	-
135-60344-030-000	Intergov Trans Out (Fire Dept)	Consumable Supplies	-	-	-	-	-	-	-	-
	TOTAL CONSUMABLE SUPPLIES		\$ 5,646	\$ 5,556	\$ 15,337	\$ 26,540	\$ 5,797	\$ 5,704	\$ 15,746	\$ 27,246
	TOTAL ADMINISTRATION EXPENDITURES		\$ 235,099	\$ 313,926	\$ 155,267	\$ 704,291	\$ 241,792	\$ 322,501	\$ 159,571	\$ 723,864
135-55045-039-000	NON DEPARTMENTAL	COS Composite	\$ 42,645	\$ 43,702	\$ 5,972	\$ 92,319	\$ 42,391	\$ 46,127	\$ 6,233	\$ 94,751
135-55055-039-000	Legal	COS Composite	7,093	7,269	993	15,356	7,051	7,673	1,037	15,761
135-55060-039-000	Auditing	COS Composite	3,248	3,328	455	7,031	3,229	3,513	475	7,216
135-55065-039-000	Appraisal	COS Composite	1,234	1,265	173	2,672	1,227	1,335	180	2,742
135-55065-039-000	Tax Admin Fees	COS Composite	-	-	-	-	-	-	-	-
135-60344-039-000	Intergov Trans Out (Fire CIP)	COS Composite	-	-	-	-	-	-	-	-
	TOTAL NON DEPARTMENTAL		\$ 54,220	\$ 55,565	\$ 7,593	\$ 117,378	\$ 53,898	\$ 58,648	\$ 7,924	\$ 120,470

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

Acct#	Account	Base / Extra / Customer Factor	FY 2016			FY 2017			Total	Base	Extra	Customer	Total
			Base	Extra	Customer	Base	Extra	Customer					
DEBT SERVICE EXPENSES													
533-70005-051-000	Paying Agent Fee	100% Base	\$ 2,353	\$ -	-	\$ 2,353	\$ 2,000	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ 2,000
533-70025-051-000	Bond Interest Expense	100% Base	-	-	-	-	-	-	-	-	-	-	-
533-70035-051-000	Bond Principal Payment	100% Base	-	-	-	-	-	-	-	-	-	-	-
533-	Existing Long Term Debt Service	100% Base	368,117	-	-	368,117	238,563	-	238,563	-	-	-	238,563
533-	Projected Debt Service	100% Base	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE EXPENSES			\$ 370,470	\$ -	\$ -	\$ 370,470	\$ 240,563	\$ -	\$ 240,563	\$ -	\$ -	\$ -	\$ 240,563
TOTAL COST OF SERVICE			\$ 2,253,459	\$ 2,309,348	\$ 315,592	\$ 4,878,399	\$ 2,207,225	\$ 2,401,766	\$ 324,520	\$ 2,401,766	\$ 101,326	\$ 10,147	\$ 4,933,511
REVENUE OFFSETS													
DEBT SERVICE REVENUES													
533-40000-000-000	Property Taxes	Blank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
533-40002-000-000	Property Taxes/Delinquent	Blank	-	-	-	-	-	-	-	-	-	-	-
533-40015-000-000	Property Taxes/P & I	Blank	-	-	-	-	-	-	-	-	-	-	-
533-48005-000-000	Reserve Funds from PID Utility Fees	Blank	-	-	-	-	-	-	-	-	-	-	-
533-49010-000-000	Interest Income	Blank	-	-	-	-	-	-	-	-	-	-	-
533-49015-000-000	Lease/Rental Income	Revenue Requirement	96,318	98,707	9,899	204,924	93,119	101,326	10,147	101,326	10,147	-	204,592
533-49110-000-000	Premium on Bonds Sold	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-	-
533-	Placeholder	Blank	-	-	-	-	-	-	-	-	-	-	-
TOTAL DEBT SERVICE REVENUES			\$ 96,318	\$ 98,707	\$ 9,899	\$ 204,924	\$ 93,119	\$ 101,326	\$ 10,147	\$ 101,326	\$ 10,147	-	\$ 204,592
GENERAL FUND REVENUES													
135-40000-000-000	Property Taxes	Blank	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
135-40002-000-000	Property Taxes/Delinquent	Blank	-	-	-	-	-	-	-	-	-	-	-
135-40015-000-000	Property Taxes/P & I	Blank	-	-	-	-	-	-	-	-	-	-	-
135-43215-000-000	Insurance Settlement	Blank	-	-	-	-	-	-	-	-	-	-	-
135-47000-000-000	Water	Blank	-	-	-	-	-	-	-	-	-	-	-
135-47005-000-000	Sewer	Blank	-	-	-	-	-	-	-	-	-	-	-
135-47020-000-000	Standby	Blank	-	-	-	-	-	-	-	-	-	-	-
135-47025-000-000	Penalties	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
135-47030-000-000	Service Charges	Revenue Requirement	20,177	20,678	2,074	42,929	19,507	21,227	2,126	21,227	2,126	-	42,859
135-47035-000-000	Plumbing Inspections	Revenue Requirement	2,240	2,295	230	4,766	2,168	2,359	236	2,359	236	-	4,764
135-47045-000-000	Sewer Inspections	Revenue Requirement	375	385	39	798	363	395	40	395	40	-	797
135-47070-000-000	TCCC Effluent Charges	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
135-48005-000-000	Utility Fees	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
135-49005-000-000	Loan Proceeds	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
135-49010-000-000	Interest Income	Revenue Requirement	1,185	1,214	122	2,521	1,147	1,248	125	1,248	125	-	2,520
135-49015-000-000	Fire Dept. Lease/Rental Income	Revenue Requirement	-	-	-	-	-	-	-	-	-	-	-
135-49016-000-000	Cell Tower Revenue	Revenue Requirement	4,777	4,896	491	10,164	4,626	5,034	504	5,034	504	-	10,164
135-49018-000-000	Building Rent Income	Revenue Requirement	1,728	1,771	178	3,676	1,672	1,820	182	1,820	182	-	3,674
135-49030-000-000	Vending Revenue	Revenue Requirement	86	89	9	184	84	91	9	91	9	-	184
135-49035-000-000	Prior Year Reserves	Blank	-	-	-	-	-	-	-	-	-	-	-
135-49038-000-000	GASB Reserves	Revenue Requirement	2,803	2,873	288	5,964	2,710	2,949	295	2,949	295	-	5,954
135-49075-000-000	Oversees Meter Reimbursement	100% Customer	-	-	84,000	84,000	-	-	84,000	-	-	84,000	84,000
135-49900-000-000	Miscellaneous Income	Revenue Requirement	740	759	76	1,575	717	780	78	780	78	-	1,575
135-49901-000-000	Records Management	Revenue Requirement	25	25	3	53	24	26	3	26	3	-	52
135-49905-000-000	Gas Well Revenue	Revenue Requirement	218	224	22	465	211	230	23	230	23	-	465

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

Acct#	Account	Base / Extra / Customer Factor	FY 2016			FY 2017			Total
			Base	Extra	Customer	Base	Extra	Customer	
	TOTAL GENERAL FUND REVENUES		\$ 34,356	\$ 35,208	\$ 87,531	\$ 33,229	\$ 36,158	\$ 87,621	\$ 157,008
	TOTAL REVENUE OFFSETS		\$ 130,674	\$ 133,914	\$ 97,430	\$ 126,348	\$ 137,484	\$ 97,768	\$ 361,601
	TOTAL REVENUE REQUIREMENT		\$ 2,122,786	\$ 2,175,433	\$ 218,163	\$ 2,080,877	\$ 2,264,282	\$ 226,752	\$ 4,571,910

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

Account	Base / Extra / Customer Factor	FY 2018			Total
		Base	Extra	Customer	
WATER					
PERSONNEL SERVICES					
135-50005-010-000 Salaries & Wages	Base/Extra	\$ 134,139	\$ 187,173	\$ -	\$ 321,312
135-50010-010-000 Overtime	Base/Extra	6,243	8,712	-	14,955
135-50016-010-000 Longevity	Base/Extra	2,287	3,191	-	5,478
135-50017-010-000 Certification	Base/Extra	2,378	3,318	-	5,696
135-50020-010-000 Retirement	Base/Extra	12,983	18,116	-	31,100
135-50026-010-000 Medical Insurance	Base/Extra	22,535	31,444	-	53,979
135-50027-010-000 Dental Insurance	Base/Extra	1,833	2,558	-	4,391
135-50028-010-000 Life Insurance	Base/Extra	407	568	-	975
135-50029-010-000 Life Insurance & Other	Base/Extra	1,541	2,150	-	3,692
135-50030-010-000 Social Security Taxes	Base/Extra	8,993	12,548	-	21,541
135-50035-010-000 Medicare Taxes	Base/Extra	2,103	2,935	-	5,038
135-50040-010-000 Unemployment Taxes	Base/Extra	25	35	-	60
135-50045-010-000 Workman's Compensation	Base/Extra	4,583	6,394	-	10,977
135-50060-010-000 Pre-emp Physicals/Testing	Base/Extra	93	130	-	223
135-50070-010-000 Employee Relations	Base/Extra	140	195	-	335
TOTAL PERSONNEL SERVICES		\$ 200,283	\$ 279,468	\$ -	\$ 479,751
PROFESSIONAL SERVICES					
135-55005-010-000 Engineering	Base/Extra	\$ 1,399	\$ 1,952	\$ -	\$ 3,350
135-55070-010-000 Independent Labor	Base/Extra	-	-	-	-
135-55080-010-000 Maintenance & Repairs	Base/Extra	23,312	32,528	-	55,840
135-55090-010-000 Vehicle Maintenance	Base/Extra	2,331	3,253	-	5,584
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	3,031	4,229	-	7,259
TOTAL PROFESSIONAL SERVICES		\$ 31,704	\$ 44,238	\$ -	\$ 75,942
OPERATING EXPENDITURES					
135-60010-010-000 Communications/Pagers/Mobiles	Base/Extra	\$ 1,583	\$ 2,209	\$ -	\$ 3,792
135-60020-010-000 Electricity	100% Base	237,418	-	-	237,418
135-60035-010-000 Postage	Base/Extra	-	-	-	-
135-60050-010-000 Bad Debt Expense	Base/Extra	233	325	-	558
135-60066-010-000 Publications/Books/Subscripts	Base/Extra	70	98	-	168
135-60070-010-000 Dues & Memberships	Base/Extra	1,951	2,722	-	4,673
135-60080-010-000 School & Training	Base/Extra	186	260	-	447
135-60090-010-000 Safety Program	Base/Extra	676	943	-	1,619
135-60100-010-000 Travel & per diem	Base/Extra	233	325	-	558
135-60105-010-000 Rent/Lease Equipment	Base/Extra	13,334	18,606	-	31,940
135-60135-010-000 TCEQ Fees & Permits	Base/Extra	1,160,073	1,618,721	-	2,778,794
135-60150-010-000 Wholesale Water	Base/Extra	93	130	-	223
135-60245-010-000 Miscellaneous Expenses	Base/Extra	1,632	2,277	-	3,909
135-60280-010-000 Property Maintenance	Base/Extra	117	163	-	279
135-60285-010-000 Lawn Equipment & Maintenance	Base/Extra	1,632	2,277	-	3,909
135-60360-010-000 Furniture/Equipment <\$5000	Base/Extra	-	-	-	-
TOTAL OPERATING EXPENDITURES		\$ 1,419,231	\$ 1,649,056	\$ -	\$ 3,068,288

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

Acct#		Account	Base / Extra / Customer Factor		FY 2018		Total
		CONSUMABLE SUPPLIES	Base	Extra	Customer		
135-65005-010-000	Fuel & Lube		\$ 10,808	\$ 15,081	\$ -	\$	25,888
135-65010-010-000	Uniforms		1,525	2,127	-	\$	3,652
135-65030-010-000	Chemicals		5,584	-	-		5,584
135-65035-010-000	Small Tools		559	781	-		1,340
135-65040-010-000	Safety Equipment		466	651	-		1,117
135-65050-010-000	Meter Expense		-	-	160,316		160,316
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			\$ 18,942	\$ 18,639	\$ 160,316	\$	197,897
		CAPITAL EXPENDITURES					
135-69005-010-000	Capital Expenses		\$ 15,447	\$ 21,553	\$ -	\$	37,000
135-69008-010-000	Short Term Debt		-	-	-		-
135-69035-010-000	Vehicles		-	-	-		-
135-69134-010-000	Gas/34/Reserve for Replacement		12,524	17,476	-		30,000
135-69195-010-000	Capital Repairs		3,131	4,369	-		7,500
135-69280-010-000	Capital Repair-Tank Inspection Contract		44,606	62,242	-		106,848
135-69281-010-000	Capital Repairs - Ground Storage		-	-	-		-
135-69281-010-000	Unexpected Maintenance		-	-	-		-
135-69295-010-000	Capital Leases		-	-	-		-
135-69305-010-000			-	-	-		-
TOTAL CAPITAL EXPENDITURES			\$ 75,708	\$ 105,640	\$ -	\$	181,348
TOTAL WATER EXPENDITURES			\$ 1,745,868	\$ 2,097,042	\$ 160,316	\$	4,003,226
		BOARD OF DIRECTORS					
		PERSONNEL SERVICES					
135-50005-026-000	Salaries & Wages		\$ 3,341	\$ 3,635	\$ 487	\$	7,463
135-50030-026-000	Social Security Taxes		207	225	30		463
135-50035-026-000	Medicare Taxes		48	53	7		108
135-50040-026-000	Unemployment Taxes		3	4	0		7
135-50045-026-000	Workman's Compensation		12	13	2		27
135-	Placeholder		-	-	-		-
135-	Placeholder		-	-	-		-
135-	Placeholder		-	-	-		-
TOTAL PERSONNEL SERVICES			\$ 3,612	\$ 3,930	\$ 526	\$	8,069
		OPERATING EXPENDITURES					
135-60035-026-000	Postage		\$ -	\$ -	\$ -	\$	-
135-60066-026-000	Publications/Books/Subscripts		50	55	7		112
135-60070-026-000	Dues & Memberships		167	182	24		373
135-60075-026-000	Meetings		401	436	58		896
135-60080-026-000	Schools & Training		1,337	1,454	195		2,985
135-60100-026-000	Travel & per diem		1,671	1,818	243		3,732
135-60245-026-000	Miscellaneous Expenses		334	364	49		746
TOTAL OPERATING EXPENDITURES			\$ 3,960	\$ 4,308	\$ 577	\$	8,844
		CONSUMABLE SUPPLIES					
135-65085-026-000	Office Supplies		\$ -	\$ -	\$ -	\$	-
TOTAL CONSUMABLE SUPPLIES			\$ -	\$ -	\$ -	\$	-

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

Acct#	Account	Base / Extra / Customer Factor	FY 2018			
			Base	Extra	Customer	Total
	CAPITAL EXPENDITURES					
	TOTAL CAPITAL EXPENDITURES		\$ -	\$ -	\$ -	\$ -
	TOTAL BOARD OF DIRECTORS EXPENDITURES		\$ 7,572	\$ 8,238	\$ 1,103	\$ 16,913
	ADMINISTRATION					
	PERSONNEL SERVICES					
135-50005-030-000	Salaries & Wages	Personnel Composite	\$ 107,318	\$ 149,163	\$ 66,757	\$ 323,239
135-50010-030-000	Overtime	Personnel Composite	117	163	73	352
135-50016-030-000	Longevity	Personnel Composite	706	981	439	2,127
135-50020-030-000	Retirement	Personnel Composite	9,690	13,468	6,028	29,186
135-50025-030-000	Medical Insurance	Personnel Composite	13,551	18,635	8,429	40,616
135-50027-030-000	Dental Insurance	Personnel Composite	1,193	1,658	742	3,594
135-50028-030-000	Vision Insurance	Personnel Composite	254	353	158	766
135-50029-030-000	Life Insurance & Other	Personnel Composite	1,049	1,458	652	3,159
135-50030-030-000	Social Security Taxes	Personnel Composite	6,705	9,319	4,171	20,195
135-50035-030-000	Medicare Taxes	Personnel Composite	1,568	2,179	975	4,723
135-50040-030-000	Unemployment Taxes	Personnel Composite	15	20	9	44
135-50045-030-000	Workman's Compensation	Personnel Composite	368	512	229	1,110
135-50060-030-000	Pre-emp Physicals/Testing	Personnel Composite	47	65	29	141
135-50070-030-000	Employee Relations	Personnel Composite	1,170	1,626	728	3,523
135-50075-030-000	Tuition Reimbursement	Personnel Composite	-	-	-	-
	TOTAL PERSONNEL SERVICES		\$ 143,751	\$ 199,802	\$ 89,420	\$ 432,974
	PROFESSIONAL & CONTRACTUAL SERVICES					
135-55030-030-000	Software & Support	Professional Services	\$ 13,938	\$ 19,448	\$ 8,680	\$ 42,066
135-55070-030-000	Independent Labor	Professional Services	1,798	2,508	1,120	5,426
135-55080-030-000	Maintenance & Repairs	Professional Services	1,051	1,466	654	3,171
135-55100-030-000	Building Maint & Supplies	Professional Services	1,518	2,118	945	4,580
135-55120-030-000	Cleaning Services	Professional Services	4,469	6,235	2,783	13,487
135-55160-030-000	Professional Outside Services	Professional Services	3,502	4,887	2,181	10,570
135-55161-030-000	Town Personnel Contract	Professional Services	17,988	25,100	11,203	54,292
135-55165-030-000	Collection Fees	Professional Services	47	65	29	141
135-55205-030-000	Utility Billing Contract	Professional Services	1,589	2,218	990	4,797
	TOTAL PROFESSIONAL & CONTRACTUAL SERVICES		\$ 45,899	\$ 64,046	\$ 28,586	\$ 138,530

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

Account	Base / Extra / Customer Factor	FY 2018			Total
		Base	Extra	Customer	
OPERATING EXPENDITURES					
135-60005-030-000 Telephone	Operating Expenditures	\$ 2,910	\$ 3,381	\$ 1,636	\$ 7,927
135-60010-030-000 Communications/Pagers/Mobiles	Operating Expenditures	1,171	1,360	658	3,189
135-60020-030-000 Electricity	Operating Expenditures	5,145	5,977	2,892	14,015
135-60025-030-000 Water	Operating Expenditures	388	451	218	1,057
135-60030-030-000 Rent And/or Usage	Operating Expenditures	-	-	-	-
135-60035-030-000 Postage	Operating Expenditures	7,373	8,565	4,145	20,083
135-60040-030-000 Bank Service Charges & Fees	Operating Expenditures	7,329	8,514	4,120	19,963
135-60050-030-000 Bad Debt Expense	Operating Expenditures	388	451	218	1,057
135-60055-030-000 Insurance	Operating Expenditures	13,856	16,097	7,789	37,742
135-60066-030-000 Publications/Books/Subscripts	Operating Expenditures	259	301	145	705
135-60070-030-000 Dues & Memberships	Operating Expenditures	1,164	1,352	654	3,171
135-60075-030-000 Meetings	Operating Expenditures	103	120	58	282
135-60080-030-000 Schools & Training	Operating Expenditures	1,940	2,254	1,091	5,285
135-60100-030-000 Travel & per diem	Operating Expenditures	1,293	1,503	727	3,523
135-60110-030-000 Physicals/Testing	Operating Expenditures	52	60	29	141
135-60115-030-000 Elections	Operating Expenditures	647	751	364	1,762
135-60125-030-000 Advertising	Operating Expenditures	647	751	364	1,762
135-60130-030-000 Reg Assessment Fee (5%)	Operating Expenditures	-	-	-	-
135-60235-030-000 Security	Operating Expenditures	349	406	196	951
135-60245-030-000 Miscellaneous Expenses & DM Discretionary	Operating Expenditures	6,278	7,293	3,529	17,100
135-60270-030-000 4th of July Celebration	Operating Expenditures	2,716	3,156	1,527	7,399
135-60360-030-000 Furniture/Equipment < \$5000	Operating Expenditures	647	751	364	1,762
TOTAL OPERATING EXPENDITURES		\$ 54,655	\$ 63,494	\$ 30,725	\$ 148,874
CONSUMABLE SUPPLIES					
135-65010-030-000 Uniforms	Consumable Supplies	\$ 208	\$ 205	\$ 566	\$ 979
135-65055-030-000 Hardware IT	Consumable Supplies	2,033	2,001	5,523	9,556
135-65085-030-000 Office Supplies	Consumable Supplies	1,364	1,342	3,706	6,412
135-65090-030-000 Printer Supplies & Maintenance	Consumable Supplies	859	846	2,334	4,039
135-65095-030-000 Maintenance Supplies	Consumable Supplies	375	369	1,018	1,762
135-65097-030-000 Vending Machine Supplies	Consumable Supplies	30	30	81	141
135-65105-030-000 Printing	Consumable Supplies	600	590	1,629	2,819
135-69170-030-000 Copier Lease Installments	Consumable Supplies	517	509	1,405	2,431
135-69195-030-000 Gasb34/Reserve for Replacement IT	Consumable Supplies	-	-	-	-
135-60344-030-000 Intergov Trans Out (Fire Dept)	Consumable Supplies	-	-	-	-
TOTAL CONSUMABLE SUPPLIES		\$ 5,987	\$ 5,891	\$ 16,262	\$ 28,140
TOTAL ADMINISTRATION EXPENDITURES		\$ 250,292	\$ 333,233	\$ 164,993	\$ 748,518
NON DEPARTMENTAL					
135-55045-039-000 Legal	COS Composite	\$ 43,874	\$ 47,731	\$ 6,389	\$ 97,994
135-55055-039-000 Auditing	COS Composite	7,298	7,939	1,063	16,300
135-55060-039-000 Appraisal	COS Composite	3,341	3,635	487	7,463
135-55065-039-000 Tax Admin Fees	COS Composite	1,270	1,381	185	2,836
135-60344-039-000 Intergov Trans Out (Fire CIP)	COS Composite	-	-	-	-
TOTAL NON DEPARTMENTAL		\$ 55,783	\$ 60,687	\$ 8,123	\$ 124,593

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

Account	Acct#	Base / Extra / Customer Factor	FY 2018			
			Base	Extra	Customer	Total
DEBT SERVICE EXPENSES						
Paying Agent Fee	533-70005-051-000	100% Base	\$ 2,000	\$ -	-	\$ 2,000
Bond Interest Expense	533-70025-051-000	100% Base	-	-	-	-
Bond Principal Payment	533-70035-051-000	100% Base	-	-	-	-
Existing Long Term Debt Service	533-	100% Base	235,725	-	-	235,725
Projected Debt Service	533-	100% Base	-	-	-	-
TOTAL DEBT SERVICE EXPENSES			\$ 237,725	\$ -	\$ -	\$ 237,725
TOTAL COST OF SERVICE			\$ 2,297,241	\$ 2,499,200	\$ 334,534	\$ 5,130,975
REVENUE OFFSETS						
DEBT SERVICE REVENUES						
Property Taxes	533-40000-000-000	Blank	\$ -	\$ -	\$ -	\$ -
Property Taxes/Delinquent	533-40002-000-000	Blank	-	-	-	-
Property Taxes/P & I	533-40015-000-000	Blank	-	-	-	-
Reserve Funds from PID Utility Fees	533-48005-000-000	Blank	-	-	-	-
Interest Income	533-49010-000-000	Blank	-	-	-	-
Lease/Rental Income	533-49015-000-000	Revenue Requirement	93,689	101,925	10,218	205,832
Premium on Bonds Sold	533-49110-000-000	Revenue Requirement	-	-	-	-
Placemaker	533-	Blank	-	-	-	-
Placemaker	533-	Blank	-	-	-	-
Placemaker	533-	Blank	-	-	-	-
Placemaker	533-	Blank	-	-	-	-
TOTAL DEBT SERVICE REVENUES			\$ 93,689	\$ 101,925	\$ 10,218	\$ 205,832
GENERAL FUND REVENUES						
Property Taxes	135-40000-000-000	Blank	\$ -	\$ -	\$ -	\$ -
Property Taxes/Delinquent	135-40002-000-000	Blank	-	-	-	-
Property Taxes/P & I	135-40015-000-000	Blank	-	-	-	-
Insurance Settlement	135-43215-000-000	Blank	-	-	-	-
Water	135-47000-000-000	Blank	-	-	-	-
Sewer	135-47005-000-000	Blank	-	-	-	-
Sandby	135-47020-000-000	Blank	-	-	-	-
Penalties	135-47025-000-000	Revenue Requirement	19,627	21,352	2,140	43,119
Service Charges	135-47030-000-000	Revenue Requirement	2,167	2,358	236	4,762
Plumbing Inspections	135-47035-000-000	Revenue Requirement	365	397	40	802
Sewer Inspections	135-47045-000-000	Revenue Requirement	-	-	-	-
TCCC Effluent Charges	135-47070-000-000	Revenue Requirement	-	-	-	-
Utility Fees	135-48005-000-000	Revenue Requirement	-	-	-	-
Loan Proceeds	135-49005-000-000	Revenue Requirement	-	-	-	-
Interest Income	135-49010-000-000	Revenue Requirement	1,146	1,247	125	2,519
Fire Dept. Lease/Rental Income	135-49015-000-000	Revenue Requirement	-	-	-	-
Cell Tower Revenue	135-49016-000-000	Revenue Requirement	4,626	5,033	505	10,164
Building Rent Income	135-49018-000-000	Revenue Requirement	1,672	1,819	182	3,673
Vending Revenue	135-49030-000-000	Revenue Requirement	84	91	9	184
Prior Year Reserves	135-49035-000-000	Blank	-	-	-	-
GASB Reserves	135-49036-000-000	Revenue Requirement	2,727	2,966	297	5,991
Oversize Meter Reimbursement	135-49075-000-000	100% Customer	-	-	84,000	84,000
Miscellaneous Income	135-49900-000-000	Revenue Requirement	717	780	78	1,574
Records Management	135-49901-000-000	Revenue Requirement	24	26	3	52
Gas Well Revenue	135-49905-000-000	Revenue Requirement	211	230	23	464

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

Acct#	Account	FY 2018			
		Base / Extra / Customer Factor	Base	Extra	Customer
	TOTAL GENERAL FUND REVENUES		\$ 33,366	\$ 36,299	\$ 87,639
	TOTAL REVENUE OFFSETS		\$ 127,055	\$ 138,225	\$ 97,856
	TOTAL REVENUE REQUIREMENT		\$ 2,170,186	\$ 2,360,975	\$ 236,678
					\$ 4,767,839

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Current Rates
FY 2014

Rates	MUD 1		Commercial (Solana)		Apartments		Summit		Master District		Out of District		PID		Total
	Residential	Commercial	Commercial	Commercial	Commercial	Commercial	Median	Commercial	Commercial	Commercial	Water Sales	Water Sales	Residential	Residential	
Meter Charge															
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ -	\$ -	\$ -	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	
Volumetric Charge (per 1,000 gallons)															
0-6,000	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 3.55	\$ 3.55	\$ 5.00	\$ 5.00	\$ 2.50	\$ 2.50	\$ 2.50	
6,001-17,000	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.55	3.55	6.10	6.10	3.05	3.05	3.05	
17,001-25,000	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.55	3.55	6.60	6.60	3.30	3.30	3.30	
25,001-50,000	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.55	3.55	6.80	6.80	3.40	3.40	3.40	
50,001+	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.55	3.55	7.00	7.00	3.50	3.50	3.50	
Billing Determinants															
Annual # of Meters	33,768	1,524	372	2,436	12	72	10,956	49,212							
0-6,000	177,544	6,734	2,075	12,139	35	647	106	50,782	250,062						
6,001-17,000	180,566	9,437	3,466	1,176	15	438	104	61,994	257,196						
17,001-25,000	67,102	5,779	2,417	1,516	-	273	44	24,522	101,652						
25,001-50,000	72,671	13,934	7,157	-	-	578	29	28,545	122,914						
50,001+	25,604	86,518	90,261	-	-	4,007	-	18,673	225,063						
	523,486	122,401	105,376	14,831	50	5,944	284	184,516	956,887						
Total Volumes (000, gallons)															
	523,486	122,401	105,376	14,831	50	5,944	284	184,516	956,887						
Projected Revenue															
Meter Charge Total	\$ 429,191	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ 915	\$ 139,251	\$ 624,417						
Volumetric Revenue															
0-6,000	\$ 443,859	\$ 16,835	\$ 5,187	\$ 30,347	\$ 88	\$ 2,297	\$ 532	\$ 126,956	\$ 626,101						
6,001-17,000	550,725	28,783	10,570	3,588	44	1,556	635	189,081	784,983						
17,001-25,000	221,435	19,070	7,977	5,002	-	970	291	80,921	335,665						
25,001-50,000	247,082	47,375	24,334	-	-	2,050	199	97,053	418,093						
50,001+	89,613	302,812	315,914	-	-	14,226	-	65,356	787,922						
	\$ 1,552,714	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 21,100	\$ 1,657	\$ 559,367	\$ 2,952,764						
Meter Charge Revenue	\$ 429,191	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ 915	\$ 139,251	\$ 624,417						
Volumetric Revenue	1,552,714	414,875	363,982	38,936	132	21,100	1,657	559,367	2,952,764						
Total Revenue	\$ 1,981,905	\$ 434,245	\$ 368,711	\$ 69,898	\$ 132	\$ 21,100	\$ 2,572	\$ 698,618	\$ 3,577,181						
Revenue Requirement															
Over/(Under) Recovery (\$)	\$ 4,588,940														
Over/(Under) Recovery (%)	(1,011.759%)														
	-22.05%														

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Current Rates
FY 2015

	MUD 1		Commercial		Apartment		Summit		Master District		Out of District		PID		Total
	Residential	Commercial	Commercial	(Solana)	Commercial	Median	Commercial	Commercial	Commercial	Commercial	Water Sales	Water Sales	Residential	Residential	
Rates															
Meter Charge															
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	
Volumetric Charge (per 1,000 gallons)															
0-6,000	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 3.55	\$ 3.55	\$ 5.00	\$ 5.00	\$ 2.50	\$ 2.50	\$ 2.50	
6,001-17,000	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.55	\$ 3.55	\$ 6.10	\$ 6.10	\$ 3.05	\$ 3.05	\$ 3.05	
17,001-25,000	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.55	\$ 3.55	\$ 6.60	\$ 6.60	\$ 3.30	\$ 3.30	\$ 3.30	
25,001-50,000	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.40	\$ 3.55	\$ 3.55	\$ 6.80	\$ 6.80	\$ 3.40	\$ 3.40	\$ 3.40	
50,001+	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.50	\$ 3.55	\$ 3.55	\$ 7.00	\$ 7.00	\$ 3.50	\$ 3.50	\$ 3.50	
Billing Determinants															
Annual # of Meters	35,456	1,524	372	2,436	12	72	72	72	72	72	72	72	11,504	11,504	51,448
0-6,000	186,421	6,734	2,075	12,139	35	647	647	106	53,322	261,479	106	53,322	261,479	53,322	261,479
6,001-17,000	189,594	9,437	3,466	1,176	15	438	438	104	65,093	269,323	104	65,093	269,323	65,093	269,323
17,001-25,000	70,457	5,779	2,417	1,516	-	273	273	44	25,748	106,233	44	25,748	106,233	25,748	106,233
25,001-50,000	76,305	13,934	7,157	-	-	578	578	29	29,972	127,975	29	29,972	127,975	29,972	127,975
50,001+	26,884	86,518	90,261	-	-	4,007	4,007	-	19,607	227,277	-	19,607	227,277	19,607	227,277
	549,660	122,401	105,376	14,831	50	5,944	5,944	284	193,742	992,287	284	193,742	992,287	193,742	992,287
Total Volumes (000, gallons)	549,660	122,401	105,376	14,831	50	5,944	5,944	284	193,742	992,287	284	193,742	992,287	193,742	992,287
Projected Revenue															
Meter Charge Total	\$ 450,651	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915	\$ 146,213	\$ 652,839	\$ 146,213	\$ 652,839
Volumetric Revenue															
0-6,000	\$ 466,052	\$ 16,835	\$ 5,187	\$ 30,347	\$ 88	\$ 88	\$ 2,297	\$ 532	\$ 133,304	\$ 654,642	\$ 532	\$ 133,304	\$ 654,642	\$ 133,304	\$ 654,642
6,001-17,000	\$ 578,261	\$ 28,783	\$ 10,570	\$ 3,588	\$ 44	\$ 44	\$ 1,556	\$ 635	\$ 198,535	\$ 821,973	\$ 635	\$ 198,535	\$ 821,973	\$ 198,535	\$ 821,973
17,001-25,000	\$ 232,507	\$ 19,070	\$ 7,977	\$ 5,002	\$ -	\$ -	\$ 970	\$ 291	\$ 84,967	\$ 350,783	\$ 291	\$ 84,967	\$ 350,783	\$ 84,967	\$ 350,783
25,001-50,000	\$ 259,436	\$ 47,375	\$ 24,334	\$ -	\$ -	\$ -	\$ 2,050	\$ 199	\$ 101,906	\$ 435,300	\$ 199	\$ 101,906	\$ 435,300	\$ 101,906	\$ 435,300
50,001+	\$ 94,094	\$ 302,812	\$ 315,914	\$ -	\$ -	\$ -	\$ 14,226	\$ -	\$ 68,624	\$ 795,670	\$ -	\$ 68,624	\$ 795,670	\$ 68,624	\$ 795,670
	\$ 1,630,350	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 132	\$ 21,100	\$ 1,657	\$ 587,336	\$ 3,058,368	\$ 1,657	\$ 587,336	\$ 3,058,368	\$ 587,336	\$ 3,058,368
Meter Charge Revenue	\$ 450,651	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 915	\$ 146,213	\$ 652,839	\$ 146,213	\$ 652,839
Volumetric Revenue	\$ 1,630,350	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 132	\$ 21,100	\$ 1,657	\$ 587,336	\$ 3,058,368	\$ 1,657	\$ 587,336	\$ 3,058,368	\$ 587,336	\$ 3,058,368
Total Revenue	\$ 2,081,001	\$ 434,245	\$ 368,711	\$ 69,898	\$ 132	\$ 132	\$ 21,100	\$ 2,572	\$ 733,549	\$ 3,711,207	\$ 2,572	\$ 733,549	\$ 3,711,207	\$ 733,549	\$ 3,711,207
Revenue Requirement	\$ 4,336,331														
Over/(Under) Recovery (\$)	(625,124)														
Over/(Under) Recovery (%)	-14.42%														

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Current Rates
FY 2016

Rates	MUD 1		Commercial		Summit		Master District		Out of District		PID	
	Residential	Commercial	Commercial	[Solana]	Apartment	Median	Commercial	Commercial	Water Sales	Residential	Total	
Meter Charge												
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ -	\$ -	\$ -	\$ 12.71	\$ 12.71		
Volumetric Charge (per 1,000 gallons)												
0-6,000	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 3.55	\$ 5.00	\$ 5.00	\$ 2.50		
6,001-17,000	3.05	3.05	3.05	3.05	3.05	3.05	3.55	6.10	6.10	3.05		
17,001-25,000	3.30	3.30	3.30	3.30	3.30	3.30	3.55	6.60	6.60	3.30		
25,001-50,000	3.40	3.40	3.40	3.40	3.40	3.40	3.55	6.80	6.80	3.40		
50,001+	3.50	3.50	3.50	3.50	3.50	3.50	3.55	7.00	7.00	3.50		
Billing Determinants												
Annual # of Meters	37,229	1,524	372	2,436	12	72	72	72	12,079	53,796		
0-6,000	195,742	6,734	2,075	12,139	35	647	106	55,988	273,466			
6,001-17,000	199,073	9,437	3,466	1,176	15	438	104	68,348	282,058			
17,001-25,000	73,979	5,779	2,417	1,516	-	273	44	27,035	111,043			
25,001-50,000	80,120	13,934	7,157	-	-	578	29	31,471	133,288			
50,001+	28,228	86,518	90,261	-	-	4,007	-	20,587	229,602			
	577,143	122,401	105,376	14,831	50	5,944	284	203,429	1,029,457			
Projected Revenue												
Total Volumes (000, gallons)	577,143	122,401	105,376	14,831	50	5,944	284	203,429	1,029,457			
Meter Charge Total	\$ 473,183	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ 915	\$ 153,524	\$ 682,682		
Volumetric Revenue												
0-6,000	\$ 489,355	\$ 16,835	\$ 5,187	\$ 30,347	\$ 88	\$ 2,297	\$ 532	\$ 139,969	\$ 684,610			
6,001-17,000	607,174	28,783	10,570	3,588	44	1,556	635	208,462	860,813			
17,001-25,000	244,132	19,070	7,977	5,002	-	970	291	89,215	366,657			
25,001-50,000	272,408	47,375	24,334	-	-	2,050	199	107,001	453,367			
50,001+	98,799	302,812	315,914	-	-	14,226	-	72,055	803,806			
	\$ 1,711,867	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 21,100	\$ 1,657	\$ 616,702	\$ 3,169,252			
Meter Charge Revenue	\$ 473,183	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ 915	\$ 153,524	\$ 682,682		
Volumetric Revenue	1,711,867	414,875	363,982	38,936	132	21,100	1,657	616,702	3,169,252			
Total Revenue	\$ 2,185,051	\$ 434,245	\$ 368,711	\$ 69,898	\$ 132	\$ 21,100	\$ 2,572	\$ 770,226	\$ 3,851,935			
Revenue Requirement												
Over/(Under) Recovery (\$)	\$ 4,516,381											
Over/(Under) Recovery (%)	(664,447)											
	-14.71%											

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Current Rates
FY 2017

Rates	MUD 1		Commercial		Summit		Master District		Out of District		PID		Total
	Residential	Commercial	Commercial	(Solana)	Apartment	Median	Commercial	Commercial	Water Sales	Water Sales	Residential	Residential	
Meter Charge													
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ -	\$ -	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	
Volumetric Charge (per 1,000 gallons)													
0-6,000	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 3.55	\$ 3.55	\$ 5.00	\$ 5.00	\$ 2.50	\$ 2.50	
6,001-17,000	3.05	3.05	3.05	3.05	3.05	3.05	3.55	3.55	6.10	6.10	3.05	3.05	
17,001-25,000	3.30	3.30	3.30	3.30	3.30	3.30	3.55	3.55	6.60	6.60	3.30	3.30	
25,001-50,000	3.40	3.40	3.40	3.40	3.40	3.40	3.55	3.55	6.80	6.80	3.40	3.40	
50,001+	3.50	3.50	3.50	3.50	3.50	3.50	3.55	3.55	7.00	7.00	3.50	3.50	
Billing Determinants													
Annual # of Meters	39,091	1,524	372	2,436	12	72	72	72	72	72	12,683	12,683	56,262
0-6,000	205,529	6,734	2,075	12,139	35	647	647	647	106	58,787	286,052	286,052	
6,001-17,000	209,027	9,437	3,466	1,176	15	438	438	438	104	71,766	295,429	295,429	
17,001-25,000	77,678	5,779	2,417	1,516	-	273	273	273	44	28,387	116,094	116,094	
25,001-50,000	84,126	13,934	7,157	-	-	578	578	578	29	33,044	138,868	138,868	
50,001+	29,640	86,518	90,261	-	-	4,007	4,007	4,007	-	21,616	232,042	232,042	
	606,000	122,401	105,376	14,831	50	5,944	5,944	5,944	284	213,600	1,068,485	1,068,485	
Total Volumes (000, gallons)	606,000	122,401	105,376	14,831	50	5,944	5,944	5,944	284	213,600	1,068,485	1,068,485	
Projected Revenue													
Meter Charge Total	\$ 496,843	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ -	\$ 915	\$ 161,200	\$ 714,018	\$ 714,018	
Volumetric Revenue													
0-6,000	\$ 513,822	\$ 16,835	\$ 5,187	\$ 30,347	\$ 88	\$ 2,297	\$ 2,297	\$ 2,297	\$ 532	\$ 146,968	\$ 716,076	\$ 716,076	
6,001-17,000	637,533	28,783	10,570	3,588	44	1,556	1,556	1,556	635	218,885	901,595	901,595	
17,001-25,000	256,339	19,070	7,977	5,002	-	970	970	970	291	93,676	383,324	383,324	
25,001-50,000	286,028	47,375	24,334	-	-	2,050	2,050	2,050	199	112,351	472,337	472,337	
50,001+	103,739	302,812	315,914	-	-	14,226	14,226	14,226	-	75,658	812,349	812,349	
	\$ 1,797,461	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 21,100	\$ 21,100	\$ 21,100	\$ 1,657	\$ 647,537	\$ 3,285,681	\$ 3,285,681	
Meter Charge Revenue	\$ 496,843	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ -	\$ 915	\$ 161,200	\$ 714,018	\$ 714,018	
Volumetric Revenue	1,797,461	414,875	363,982	38,936	132	21,100	21,100	21,100	1,657	647,537	3,285,681	3,285,681	
Total Revenue	\$ 2,294,303	\$ 434,245	\$ 368,711	\$ 69,898	\$ 132	\$ 21,100	\$ 21,100	\$ 21,100	\$ 2,572	\$ 808,738	\$ 3,999,698	\$ 3,999,698	
Revenue Requirement													\$ 4,571,910
Over/(Under) Recovery (\$)													(572,212)
Over/(Under) Recovery (%)													-12.52%

Trophy Club MUD No. 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Current Rates
FY 2018

Rates	MUD 1		Commercial		Summit		Master District		Out of District		PID	
	Residential	Commercial	Commercial (Solana)	Apartment	Median	Commercial	Commercial	Water Sales	Residential	Total		
Meter Charge												
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ -	\$ -	\$ -	\$ 12.71	\$ 12.71	\$ 12.71		
Volumetric Charge (per 1,000 gallons)												
0-6,000	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 2.50	\$ 3.55	\$ 5.00	\$ 5.00	\$ 2.50			
6,001-17,000	3.05	3.05	3.05	3.05	3.05	3.55	6.10	6.10	3.05			
17,001-25,000	3.30	3.30	3.30	3.30	3.30	3.55	6.60	6.60	3.30			
25,001-50,000	3.40	3.40	3.40	3.40	3.40	3.55	6.80	6.80	3.40			
50,001+	3.50	3.50	3.50	3.50	3.50	3.55	7.00	7.00	3.50			
Billing Determinants												
Annual # of Meters	41,045	1,524	372	2,436	12	72	72	72	13,317	58,850		
0-6,000	215,805	6,734	2,075	12,139	35	647	106	61,726	299,268			
6,001-17,000	219,479	9,437	3,466	1,176	15	438	104	75,354	309,469			
17,001-25,000	81,562	5,779	2,417	1,516	-	273	44	29,806	121,397			
25,001-50,000	88,332	13,934	7,157	-	-	578	29	34,697	144,726			
50,001+	31,122	86,518	90,261	-	-	4,007	-	22,697	234,605			
	636,300	122,401	105,376	14,831	50	5,944	284	224,280	1,109,466			
Total Volumes (000, gallons)												
	636,300	122,401	105,376	14,831	50	5,944	284	224,280	1,109,466			
Projected Revenue												
Meter Charge Total	\$ 521,685	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ 915	\$ 169,260	\$ 746,920		
Volumetric Revenue												
0-6,000	\$ 539,514	\$ 16,835	\$ 5,187	\$ 30,347	\$ 88	\$ 2,297	\$ 532	\$ 154,316	\$ 749,115			
6,001-17,000	669,409	28,783	10,570	3,588	44	1,556	635	229,829	944,416			
17,001-25,000	269,156	19,070	7,977	5,002	-	970	291	98,360	400,825			
25,001-50,000	300,329	47,375	24,334	-	-	2,050	199	117,969	492,256			
50,001+	108,926	302,812	315,914	-	-	14,226	-	79,441	821,318			
	\$ 1,887,334	\$ 414,875	\$ 363,982	\$ 38,936	\$ 132	\$ 21,100	\$ 1,657	\$ 679,914	\$ 3,407,931			
Meter Charge Revenue	\$ 521,685	\$ 19,370	\$ 4,728	\$ 30,962	\$ -	\$ -	\$ -	\$ 915	\$ 169,260	\$ 746,920		
Volumetric Revenue	1,887,334	414,875	363,982	38,936	132	21,100	1,657	679,914	3,407,931			
Total Revenue	\$ 2,409,018	\$ 434,245	\$ 368,711	\$ 69,898	\$ 132	\$ 21,100	\$ 2,572	\$ 849,174	\$ 4,154,850			
Revenue Requirement												
Over/(Under) Recovery (\$)										\$ 4,767,839		
Over/(Under) Recovery (%)										(612,988)		
										-12.86%		

Trophy Club MUD No. 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2014													
Rates	MUD 1		Commercial		Commercial		Commercial		Commercial		Commercial		PID
	Residential	Commercial	Commercial	(Metered)	(Solana)	12	13	Apartment	Apartment	Quorum	Out of District	Out of District	
	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	12.71 \$	Total
Meter Charge													
All Meter Sizes													
Volumetric Charge (per 1,000 gallons)													
0-6,000	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	
6,001-12,000	2.50	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	
12,001-25,000	-	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	3.23	
25,001-50,000	-	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	3.34	
50,001+	-	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	3.44	
0-6,000	-	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	2.50 \$	
6,001-17,000	-	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	3.05	
17,001-25,000	-	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	3.30	
25,001-50,000	-	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	3.40	
50,001+	-	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	
Billing Determinants													
Annual # of Meters	33,552	552	24	180	1,008	624	804	12	36	7,644	44,436		
Billed Flow (Gallons)													
0-6,000	179,274	-	140	-	-	288	-	72	-	42,414	222,188		
6,001-12,000	118,152	-	130	-	-	528	-	132	-	33,156	152,098		
12,001-25,000	137,653	-	34	-	-	384	-	96	-	40,802	178,968		
25,001-50,000	75,141	-	33	-	-	1,200	-	300	-	21,358	98,032		
50,001+	18,570	-	3	-	-	2,392	-	1,680	-	6,315	28,960		
	528,789	-	340	-	-	4,792	-	2,280	-	144,044	680,245		
0-6,000	-	2,594	-	1,050	504	-	72	-	-	-	4,220		
6,001-17,000	-	3,580	-	1,817	924	-	132	-	-	-	6,453		
17,001-25,000	-	2,130	-	1,273	672	-	96	-	-	-	4,171		
25,001-50,000	-	4,898	-	3,657	1,974	-	300	-	-	-	10,829		
50,001+	-	14,738	-	33,470	2,769	-	2,514	-	-	-	53,491		
	-	27,939	-	41,267	6,843	-	3,114	-	-	-	79,163		
Total Volume (000, gallons)	528,789	27,939	340	41,267	6,843	4,792	3,114	2,280	-	144,044	759,409		

Trophy Club MUD No. 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2014												
Projected Revenue	MUD 1		Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District		PID	Total	
	Residential	Commercial						Sales (Metered)	Sales			Residential
Meter Charge Total	\$ 426,446	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 97,155	\$ 564,782	
Volumetric Revenue												
0-6,000	\$ 448,186	\$ -	\$ 347	\$ -	\$ -	\$ 720	\$ -	\$ 357	\$ -	\$ 106,035	\$ 555,644	
6,001-12,000	295,380	-	390	-	-	1,610	-	792	-	82,889	381,062	
12,001-25,000	-	-	110	-	-	1,267	-	620	-	-	1,997	
25,001-50,000	-	-	110	-	-	4,080	-	2,004	-	-	6,194	
50,001+	-	-	10	-	-	8,372	-	11,558	-	-	19,941	
	\$ 743,565	\$ -	\$ 968	\$ -	\$ -	\$ 16,050	\$ -	\$ 15,332	\$ -	\$ 188,924	\$ 964,838	
Volumetric Revenue												
0-6,000	\$ -	\$ 6,484	\$ -	\$ 2,625	\$ 1,260	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 10,549	
6,001-17,000	-	10,919	-	5,542	2,818	-	330	-	-	-	19,609	
17,001-25,000	-	7,030	-	4,201	2,218	-	240	-	-	-	13,688	
25,001-50,000	-	16,652	-	12,434	6,712	-	750	-	-	-	36,548	
50,001+	-	51,582	-	117,145	9,692	-	6,285	-	-	-	184,703	
	\$ -	\$ 92,666	\$ -	\$ 141,947	\$ 22,699	\$ -	\$ 7,785	\$ -	\$ -	\$ -	\$ 265,097	
Meter Charge Revenue	\$ 426,446	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 97,155	\$ 564,782	
Volumetric Revenue	743,565	92,666	968	141,947	22,699	16,050	7,785	15,332	-	188,924	1,229,935	
Total Revenue	\$ 1,170,011	\$ 99,682	\$ 1,273	\$ 144,234	\$ 35,511	\$ 23,981	\$ 18,004	\$ 15,484	\$ 458	\$ 286,079	\$ 1,794,717	
Revenue Requirement											\$ 2,157,623	
Over/(Under) Recovery (\$)											\$ (362,906)	
Over/(Under) Recovery (%)											-17%	

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2015													
Rates	MUD 1		Commercial		Commercial		Commercial		Commercial		Commercial		Total
	Residential	Commercial	Commercial	(Metered)	(Solana)	12	13	Apartment	Quorum	Out of District	Out of District	PID	
										Sales (Metered)	Sales	Residential	
Meter Charge													
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	
Volumetric Charge (per 1,000 gallons)													
0-6,000	\$ 2.50	\$ 2.50	\$ 2.48	\$ 3.00	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 4.96	\$ 6.00	\$ 2.50	
6,001-12,000	\$ 2.50	\$ 2.50	\$ 3.23	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 3.30	\$ 6.46	\$ 6.68	\$ 2.50	
12,001-25,000													
25,001-50,000													
50,001+													
0-6,000	\$ -	\$ 2.50	\$ -	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ 3.05	\$ -	\$ 5.00	\$ -	
6,001-17,000													
17,001-25,000													
25,001-50,000													
50,001+													
Billing Determinants													
Annual # of Meters	35,230	552	24	180	1,008	624	804	12	36	8,026	46,496		
Billed Flow (Gallons)													
0-6,000	188,238	-	140	-	-	288	-	72	-	44,535	233,272		
6,001-12,000	124,060	-	130	-	-	528	-	132	-	34,814	159,663		
12,001-25,000	144,535	-	34	-	-	384	-	96	-	42,842	187,891		
25,001-50,000	78,898	-	33	-	-	1,200	-	300	-	22,426	102,857		
50,001+	19,498	-	3	-	-	2,392	-	1,680	-	6,631	30,204		
	555,229	-	340	-	-	4,792	-	2,280	-	151,246	713,887		
0-6,000	-	2,594	-	1,050	504	-	72	-	-	-	4,220	-	
6,001-17,000	-	3,580	-	1,817	924	-	132	-	-	-	6,453	-	
17,001-25,000	-	2,130	-	1,273	672	-	96	-	-	-	4,171	-	
25,001-50,000	-	4,898	-	3,657	1,974	-	300	-	-	-	10,829	-	
50,001+	-	14,738	-	33,470	2,769	-	2,514	-	-	-	53,491	-	
	-	27,939	-	41,267	6,843	-	3,114	-	-	-	79,163	-	
Total Volume (000, gallons)	555,229	27,939	340	41,267	6,843	4,792	3,114	2,280	-	151,246	793,050		

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2015											
Projected Revenue	MUD 1		Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
	Residential	Commercial									
Meter Charge Total	\$ 447,768	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 102,013	\$ 590,962
Volumetric Revenue											
0-6,000	\$ 470,595	\$ -	\$ 347	\$ -	\$ -	\$ 720	\$ -	\$ 357	\$ -	\$ 111,336	\$ 583,355
6,001-12,000	310,149	-	390	-	-	1,610	-	792	-	87,034	399,975
12,001-25,000	-	-	110	-	-	1,267	-	620	-	-	1,997
25,001-50,000	-	-	110	-	-	4,080	-	2,004	-	-	6,194
50,001+	-	-	10	-	-	8,372	-	11,558	-	-	19,941
	\$ 780,744	\$ -	\$ 968	\$ -	\$ -	\$ 16,050	\$ -	\$ 15,332	\$ -	\$ 198,370	\$ 1,011,463
Volumetric Revenue											
0-6,000	\$ -	\$ 6,484	\$ -	\$ 2,625	\$ 1,260	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 10,549
6,001-17,000	-	10,919	-	5,542	2,818	-	330	-	-	-	19,609
17,001-25,000	-	7,030	-	4,201	2,218	-	240	-	-	-	13,688
25,001-50,000	-	16,652	-	12,434	6,712	-	750	-	-	-	36,548
50,001+	-	51,582	-	117,145	9,692	-	6,285	-	-	-	184,703
	\$ -	\$ 92,666	\$ -	\$ 141,947	\$ 22,699	\$ -	\$ 7,785	\$ -	\$ -	\$ -	\$ 265,097
Meter Charge Revenue	\$ 447,768	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 102,013	\$ 590,962
Volumetric Revenue	780,744	92,666	968	141,947	22,699	16,050	7,785	15,332	-	198,370	1,276,559
Total Revenue	\$ 1,228,512	\$ 99,682	\$ 1,273	\$ 144,234	\$ 35,511	\$ 23,981	\$ 18,004	\$ 15,484	\$ 458	\$ 300,383	\$ 1,867,521
Revenue Requirement											\$ 2,219,073
Over/(Under) Recovery (\$)											\$ (351,552)
Over/(Under) Recovery (%)											-16%

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2016													
Rates	MUD 1		Commercial (Metered)		Commercial (Solana)		Apartments 12		Apartments 13		Quorum Apartments		Total
	Residential	Commercial	Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District Sales (Metered)	Out of District Sales	Out of District Sales	Residential	PID	
Meter Charge													
All Meter Sizes	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	\$ 12.71	
Volumetric Charge (per 1,000 gallons)													
0-6,000	\$ 2.50	\$ -	\$ 2.48	\$ -	\$ -	\$ 2.50	\$ -	\$ 4.96	\$ -	\$ -	\$ 2.50	\$ 2.50	
6,001-12,000	2.50	-	3.00	-	-	3.05	-	6.00	-	-	2.50	2.50	
12,001-25,000	-	-	3.23	-	-	3.30	-	6.46	-	-	-	-	
25,001-50,000	-	-	3.34	-	-	3.40	-	6.68	-	-	-	-	
50,001+	-	-	3.44	-	-	3.50	-	6.88	-	-	-	-	
0-6,000	\$ -	\$ 2.50	\$ -	\$ 2.50	\$ 2.50	\$ -	\$ 2.50	\$ -	\$ 5.00	\$ -	\$ -	\$ -	
6,001-17,000	-	3.05	-	3.05	3.05	-	2.50	-	6.10	-	-	-	
17,001-25,000	-	3.30	-	3.30	3.30	-	2.50	-	6.60	-	-	-	
25,001-50,000	-	3.40	-	3.40	3.40	-	2.50	-	6.80	-	-	-	
50,001+	-	3.50	-	3.50	3.50	-	2.50	-	7.00	-	-	-	
Billing Determinants													
Annual # of Meters	36,991	552	24	180	1,008	624	804	12	36	8,428	48,659		
Billed Flow (Gallons)													
0-6,000	197,650	-	140	-	-	288	-	72	-	46,761	244,911		
6,001-12,000	130,263	-	130	-	-	528	-	132	-	36,554	167,607		
12,001-25,000	151,762	-	34	-	-	384	-	96	-	44,984	197,260		
25,001-50,000	82,843	-	33	-	-	1,200	-	300	-	23,547	107,923		
50,001+	20,473	-	3	-	-	2,392	-	1,680	-	6,962	31,510		
	582,990	-	340	-	-	4,792	-	2,280	-	158,809	749,211		
0-6,000	-	2,594	-	1,050	504	-	72	-	-	-	-	4,220	
6,001-17,000	-	3,580	-	1,817	924	-	132	-	-	-	-	6,453	
17,001-25,000	-	2,130	-	1,273	672	-	96	-	-	-	-	4,171	
25,001-50,000	-	4,898	-	3,657	1,974	-	300	-	-	-	-	10,829	
50,001+	-	14,738	-	33,470	2,769	-	2,514	-	-	-	-	53,491	
	-	27,939	-	41,267	6,843	-	3,114	-	-	-	-	79,163	
Total Volume (000, gallons)	582,990	27,939	340	41,267	6,843	4,792	3,114	2,280	-	158,809	828,374		

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2016											
Projected Revenue	MUD 1		Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
	Residential	Commercial									
Meter Charge Total	\$ 470,157	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 107,114	\$ 618,451
Volumetric Revenue											
0-6,000	\$ 494,125	\$ -	\$ 347	\$ -	\$ -	\$ 720	\$ -	\$ 357	\$ -	\$ 116,903	\$ 612,452
6,001-12,000	325,656	-	390	-	-	1,610	-	792	-	91,386	419,834
12,001-25,000	-	-	110	-	-	1,267	-	620	-	-	1,997
25,001-50,000	-	-	110	-	-	4,080	-	2,004	-	-	6,194
50,001+	-	-	10	-	-	8,372	-	11,558	-	-	19,941
	\$ 819,781	\$ -	\$ 968	\$ -	\$ -	\$ 16,050	\$ -	\$ 15,332	\$ -	\$ 208,289	\$ 1,060,418
Volumetric Revenue											
0-6,000	\$ -	\$ 6,484	\$ -	\$ 2,625	\$ 1,260	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 10,549
6,001-17,000	-	10,919	-	5,542	2,818	-	330	-	-	-	19,609
17,001-25,000	-	7,030	-	4,201	2,218	-	240	-	-	-	13,688
25,001-50,000	-	16,652	-	12,434	6,712	-	750	-	-	-	36,548
50,001+	-	51,582	-	117,145	9,692	-	6,285	-	-	-	184,703
	\$ -	\$ 92,666	\$ -	\$ 141,947	\$ 22,699	\$ -	\$ 7,785	\$ -	\$ -	\$ -	\$ 265,097
Meter Charge Revenue	\$ 470,157	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 107,114	\$ 618,451
Volumetric Revenue	819,781	92,666	968	141,947	22,699	16,050	7,785	15,332	-	208,289	1,325,515
Total Revenue	\$ 1,289,938	\$ 99,682	\$ 1,273	\$ 144,234	\$ 35,511	\$ 23,981	\$ 18,004	\$ 15,484	\$ 458	\$ 315,402	\$ 1,943,966
Revenue Requirement											\$ 2,229,793
Over/(Under) Recovery (\$)											\$ (285,827)
Over/(Under) Recovery (%)											-13%

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2017													
Rates	MUD 1		Commercial		Commercial		Commercial		Commercial		Commercial		Total
	Residential	Commercial	Commercial	(Metered)	(Solana)	12	12.71	12.71	12.71	12.71	12.71	12.71	
Meter Charge All Meter Sizes													Total
	Residential	Commercial	Commercial	(Metered)	(Solana)	12	12.71	12.71	12.71	12.71	12.71	12.71	
Volumetric Charge (per 1,000 gallons)													
0-6,000	\$ 2.50	\$ -	\$ 2.48	\$ -	\$ -	\$ -	\$ 2.50	\$ -	\$ -	\$ 4.96	\$ -	\$ 2.50	
6,001-12,000	2.50	-	3.00	-	-	-	3.05	-	-	6.00	-	2.50	
12,001-25,000	-	-	3.23	-	-	-	3.30	-	-	6.46	-	-	
25,001-50,000	-	-	3.34	-	-	-	3.40	-	-	6.68	-	-	
50,001+	-	-	3.44	-	-	-	3.50	-	-	6.88	-	-	
0-6,000	\$ -	\$ 2.50	\$ -	\$ 2.50	\$ 2.50	\$ 2.50	\$ -	\$ -	\$ 5.00	\$ -	\$ -	\$ -	
6,001-17,000	-	3.05	-	3.05	3.05	3.05	-	-	6.10	-	-	-	
17,001-25,000	-	3.30	-	3.30	3.30	3.30	-	-	6.60	-	-	-	
25,001-50,000	-	3.40	-	3.40	3.40	3.40	-	-	6.80	-	-	-	
50,001+	-	3.50	-	3.50	3.50	3.50	-	-	7.00	-	-	-	
Billing Determinants													
Annual # of Meters	38,841	552	24	180	1,008	624	804	12	36	8,849	50,930		
Billed Flow (Gallons)													
0-6,000	207,532	-	140	-	-	288	-	72	-	49,099	257,132		
6,001-12,000	136,776	-	130	-	-	528	-	132	-	38,382	175,948		
12,001-25,000	159,350	-	34	-	-	384	-	96	-	47,233	207,097		
25,001-50,000	86,985	-	33	-	-	1,200	-	300	-	24,724	113,242		
50,001+	21,497	-	3	-	-	2,392	-	1,680	-	7,310	32,882		
	612,140	-	340	-	-	4,792	-	2,280	-	166,749	786,301		
0-6,000	-	2,594	-	1,050	504	-	72	-	-	-	4,220		
6,001-17,000	-	3,580	-	1,817	924	-	132	-	-	-	6,453		
17,001-25,000	-	2,130	-	1,273	672	-	96	-	-	-	4,171		
25,001-50,000	-	4,898	-	3,657	1,974	-	300	-	-	-	10,829		
50,001+	-	14,738	-	33,470	2,769	-	2,514	-	-	-	53,491		
	-	27,939	-	41,267	6,843	-	3,114	-	-	-	79,163		
Total Volume (000, gallons)	612,140	27,939	340	41,267	6,843	4,792	3,114	2,280	-	166,749	865,464		

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2017											
Projected Revenue	MUD 1		Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
	Residential	Commercial									
Meter Charge Total	\$ 493,664	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 112,469	\$ 647,314
Volumetric Revenue											
0-6,000	\$ 518,831	\$ -	\$ 347	\$ -	\$ -	\$ 720	\$ -	\$ 357	\$ -	\$ 122,748	\$ 643,003
6,001-12,000	341,939	-	390	-	-	1,610	-	792	-	95,955	440,686
12,001-25,000	-	-	110	-	-	1,267	-	620	-	-	1,997
25,001-50,000	-	-	110	-	-	4,080	-	2,004	-	-	6,194
50,001+	-	-	10	-	-	8,372	-	11,558	-	-	19,941
	\$ 860,770	\$ -	\$ 968	\$ -	\$ -	\$ 16,050	\$ -	\$ 15,332	\$ -	\$ 218,703	\$ 1,111,822
Volumetric Revenue											
0-6,000	\$ -	\$ 6,484	\$ -	\$ 2,625	\$ 1,260	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 10,549
6,001-17,000	-	10,919	-	5,542	2,818	-	330	-	-	-	19,609
17,001-25,000	-	7,030	-	4,201	2,218	-	240	-	-	-	13,688
25,001-50,000	-	16,652	-	12,434	6,712	-	750	-	-	-	36,548
50,001+	-	51,582	-	117,145	9,692	-	6,285	-	-	-	184,703
	\$ -	\$ 92,666	\$ -	\$ 141,947	\$ 22,699	\$ -	\$ 7,785	\$ -	\$ -	\$ -	\$ 265,097
Meter Charge Revenue	\$ 493,664	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 112,469	\$ 647,314
Volumetric Revenue	860,770	92,666	968	141,947	22,699	16,050	7,785	15,332	-	218,703	1,376,919
Total Revenue	\$ 1,354,434	\$ 99,682	\$ 1,273	\$ 144,234	\$ 35,511	\$ 23,981	\$ 18,004	\$ 15,484	\$ 458	\$ 331,172	\$ 2,024,233
Revenue Requirement											
Over/(Under) Recovery (\$)										\$ 2,269,112	
Over/(Under) Recovery (%)										\$ (244,879)	-11%

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2018													
Rates	MUD 1		Commercial		Commercial		Commercial		Commercial		Commercial		Total
	Residential	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	Commercial	
	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	12.71	
Meter Charge													
All Meter Sizes													
Volumetric Charge (per 1,000 gallons)													
0-6,000	\$ 2.50	\$ -	\$ 2.48	\$ -	\$ -	\$ 2.50	\$ -	\$ -	\$ 4.96	\$ -	\$ -	\$ 2.50	
6,001-12,000	2.50	-	3.00	-	-	3.05	-	-	6.00	-	-	2.50	
12,001-25,000	-	-	3.23	-	-	3.30	-	-	6.46	-	-	-	
25,001-50,000	-	-	3.34	-	-	3.40	-	-	6.68	-	-	-	
50,001+	-	-	3.44	-	-	3.50	-	-	6.88	-	-	-	
0-6,000	\$ -	\$ 2.50	\$ -	\$ 2.50	\$ 2.50	\$ -	\$ -	\$ 2.50	\$ -	\$ 5.00	\$ -	\$ -	
6,001-17,000	-	3.05	-	3.05	3.05	-	-	2.50	-	6.10	-	-	
17,001-25,000	-	3.30	-	3.30	3.30	-	-	2.50	-	6.60	-	-	
25,001-50,000	-	3.40	-	3.40	3.40	-	-	2.50	-	6.80	-	-	
50,001+	-	3.50	-	3.50	3.50	-	-	2.50	-	7.00	-	-	
Billing Determinants													
Annual # of Meters	40,783	552	24	180	1,008	624	804	12	36	9,291	53,314		
Billed Flow (Gallons)													
0-6,000	217,909	-	140	-	-	288	-	72	-	51,554	269,963		
6,001-12,000	143,614	-	130	-	-	528	-	132	-	40,301	184,706		
12,001-25,000	167,318	-	34	-	-	384	-	96	-	49,595	217,426		
25,001-50,000	91,334	-	33	-	-	1,200	-	300	-	25,960	118,828		
50,001+	22,571	-	3	-	-	2,392	-	1,680	-	7,676	34,322		
	642,747	-	340	-	-	4,792	-	2,280	-	175,086	825,245		
0-6,000	-	2,594	-	1,050	504	-	72	-	-	-	4,220		
6,001-17,000	-	3,580	-	1,817	924	-	132	-	-	-	6,453		
17,001-25,000	-	2,130	-	1,273	672	-	96	-	-	-	4,171		
25,001-50,000	-	4,898	-	3,657	1,974	-	300	-	-	-	10,829		
50,001+	-	14,738	-	33,470	2,769	-	2,514	-	-	-	53,491		
	-	27,939	-	41,267	6,843	-	3,114	-	-	-	79,163		
Total Volume (000, gallons)	642,747	27,939	340	41,267	6,843	4,792	3,114	2,280	-	175,086	904,408		

Trophy Club MUD 1 Water and Wastewater Cost of Service and Rate Design Model Projected Sewer Revenue Under Current Rates FY 2018											
Projected Revenue	MUD 1		Commercial (Metered)	Commercial (Solana)	Apartments 12	Apartments 13	Quorum Apartments	Out of District Sales (Metered)	Out of District Sales	PID Residential	Total
	Residential	Commercial									
Meter Charge Total	\$ 518,348	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 118,093	\$ 677,621
Volumetric Revenue											
0-6,000	\$ 544,772	\$ -	\$ 347	\$ -	\$ -	\$ 720	\$ -	\$ 357	\$ -	\$ 128,886	\$ 675,082
6,001-12,000	359,036	-	390	-	-	1,610	-	792	-	100,753	462,581
12,001-25,000	-	-	110	-	-	1,267	-	620	-	-	1,997
25,001-50,000	-	-	110	-	-	4,080	-	2,004	-	-	6,194
50,001+	-	-	10	-	-	8,372	-	11,558	-	-	19,941
	\$ 903,808	\$ -	\$ 968	\$ -	\$ -	\$ 16,050	\$ -	\$ 15,332	\$ -	\$ 229,638	\$ 1,165,796
Volumetric Revenue											
0-6,000	\$ -	\$ 6,484	\$ -	\$ 2,625	\$ 1,260	\$ -	\$ 180	\$ -	\$ -	\$ -	\$ 10,549
6,001-17,000	-	10,919	-	5,542	2,818	-	330	-	-	-	19,609
17,001-25,000	-	7,030	-	4,201	2,218	-	240	-	-	-	13,688
25,001-50,000	-	16,652	-	12,434	6,712	-	750	-	-	-	36,548
50,001+	-	51,582	-	117,145	9,692	-	6,285	-	-	-	184,703
	\$ -	\$ 92,666	\$ -	\$ 141,947	\$ 22,699	\$ -	\$ 7,785	\$ -	\$ -	\$ -	\$ 265,097
Meter Charge Revenue	\$ 518,348	\$ 7,016	\$ 305	\$ 2,288	\$ 12,812	\$ 7,931	\$ 10,219	\$ 153	\$ 458	\$ 118,093	\$ 677,621
Volumetric Revenue	903,808	92,666	968	141,947	22,699	16,050	7,785	15,332	-	229,638	1,430,892
Total Revenue	\$ 1,422,156	\$ 99,682	\$ 1,273	\$ 144,234	\$ 35,511	\$ 23,981	\$ 18,004	\$ 15,484	\$ 458	\$ 347,731	\$ 2,108,513
Revenue Requirement											\$ 2,323,933
Over/(Under) Recovery (\$)											\$ (215,419)
Over/(Under) Recovery (%)											-9%

Trophy Club MUD 1
Water and Wastewater Cost of Service and Rate Design Model
Projected Water Revenue Under Scenario 1: Current Rate Design; Adjust all out of District rates (Excluding PID) to 1.15x
FY 2016

	MUD 1		Commercial		Apartment		Summit	Master District		Out of District		PID		Total
Rates	Residential	Commercial	Commercial	[Solana]	Commercial	Apartment	Median	Commercial	Water Sales	Residential				
Meter Charge														
All Meter Sizes	\$ 14.90	\$ 14.90	\$ 14.90	\$ 14.90	\$ 14.90	\$ 14.90	\$ -	\$ -	\$ -	\$ 17.14	\$ 14.90			
Volumetric Charge (per 1,000 gallons)														
0-6,000	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ 2.70	\$ 3.83	\$ 3.11	\$ 2.70				
6,001-17,000	3.14	3.14	3.14	3.14	3.14	3.14	3.14	3.83	3.61	3.14				
17,001-25,000	3.64	3.64	3.64	3.64	3.64	3.64	3.64	3.83	4.19	3.64				
25,001-50,000	4.23	4.23	4.23	4.23	4.23	4.23	4.23	3.83	4.87	4.23				
50,001+	4.91	4.91	4.91	4.91	4.91	4.91	4.91	3.83	5.65	4.91				
Billing Determinants														
Annual # of Meters	37,229	1,524	372	2,436	12	72	12,079	53,796						
Volume (Gallons)														
0-6,000	195,742	6,734	2,075	12,139	35	647	55,988	273,466	106	55,988				
6,001-17,000	199,073	9,437	3,466	1,176	15	438	68,348	282,058	104	68,348				
17,001-25,000	73,979	5,779	2,417	1,516	-	273	27,035	111,043	44	27,035				
25,001-50,000	80,120	13,934	7,157	-	-	578	31,471	133,288	29	31,471				
50,001+	28,228	86,518	90,261	-	-	4,007	20,587	229,602	-	20,587				
	577,143	122,401	105,376	14,831	50	5,944	203,429	1,029,457	284	203,429				
Total Volumes (000, gallons)	577,143	122,401	105,376	14,831	50	5,944	203,429	1,029,457	284	203,429				
Projected Revenue														
Meter Charge Total	\$ 554,715	\$ 22,708	\$ 5,543	\$ 36,296	\$ -	\$ -	\$ -	\$ -	\$ 1,234	\$ 179,977	\$ 800,473			
Volumetric Revenue														
0-6,000	\$ 528,503	\$ 18,182	\$ 5,602	\$ 32,774	\$ 95	\$ 2,481	\$ 330	\$ 151,167	\$ 739,134	\$ 151,167	\$ 739,134			
6,001-17,000	624,288	29,595	10,868	3,689	46	1,681	375	214,337	884,879	214,337	884,879			
17,001-25,000	269,457	21,048	8,804	5,521	-	1,047	185	98,470	404,532	98,470	404,532			
25,001-50,000	338,943	58,946	30,278	-	-	2,214	143	133,136	563,660	133,136	563,660			
50,001+	138,700	425,107	443,502	-	-	15,364	-	101,156	1,123,829	101,156	1,123,829			
	\$ 1,899,891	\$ 552,878	\$ 499,054	\$ 41,984	\$ 140	\$ 22,788	\$ 1,033	\$ 698,266	\$ 3,716,034	\$ 698,266	\$ 3,716,034			
Meter Charge Revenue	\$ 554,715	\$ 22,708	\$ 5,543	\$ 36,296	\$ -	\$ -	\$ -	\$ -	\$ 1,234	\$ 179,977	\$ 800,473			
Volumetric Revenue	1,899,891	552,878	499,054	41,984	140	22,788	1,033	698,266	3,716,034	698,266	3,716,034			
Total Revenue	\$ 2,454,607	\$ 575,586	\$ 504,597	\$ 78,280	\$ 140	\$ 22,788	\$ 2,267	\$ 878,243	\$ 4,516,507	\$ 878,243	\$ 4,516,507			
Revenue Requirement														
Over/(Under) Recovery (\$)														
Over/(Under) Recovery (%)														