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RATEPAYERS' APPEAL OF THE DECISION BY TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1 TO CHANGE RATES	§ § § § § §	**PUBLIC UTILITY COMMISSION OF TEXAS**

PREFILED DIRECT TESTIMONY & EXHIBITS
OF
JENNIFER MCKNIGHT

ON BEHALF OF
TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1

EXHIBIT TC-1

JUNE 21, 2016

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PREFILED DIRECT TESTIMONY & EXHIBITS OF JENNIFER MCKNIGHT

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EXHIBITS

PREFILED DIRECT TESTIMONY OF JENNIFER MCKNIGHT

I. INTRODUCTION

Q. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A. My name is Jennifer McKnight. My business address is 100 Municipal Drive, Trophy Club, TX 76262.

II. RELATION TO TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1

Q. WHAT IS YOUR RELATIONSHIP TO THE APPLICANT IN THIS RATE CASE, TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1 ("TCMUD")?

A. I am the General Manager for TCMUD.

Q. WHAT ARE YOUR RESPONSIBILITIES AS GENERAL MANAGER?

A. As the General Manager of the District I serve as the chief administrative officer and I am responsible to the Board of Directors and the public for the proper administration of all District affairs by law, rule or direction of the Board. I provide leadership, planning, organization and direction in the operation, maintenance, personnel management, and capital improvement of water distribution, waste water collection and Fire Department facilities and infrastructures. I work closely with the District Board of Directors, staff, District legal counsel, consultants, state and local governing bodies, special committees, public officials and general public to meet District goals and objectives. I am responsible for drafting policies for Board approval, developing procedures to implement Board policies, and ensuring the financial integrity of the District.

III. PERSONAL BACKGROUND

Q. WHAT IS YOUR BACKGROUND IN THE WATER AND SEWER UTILITY INDUSTRY?

A. Upon graduation from college I immediately began my career with the City of Houston in the wastewater division. After 11 years with the city I began working for water districts around the state of Texas overseeing both water and wastewater systems. I have a total of more than 27 years of experience in the water and sewer utility industry.

Q. IS EXHIBIT TC-1A A COPY OF YOUR CURRENT RESUME?

A. Yes.

Q. DID YOU PREPARE EXHIBIT TC-1A?

A. Yes.

Q. DOES EXHIBIT TC-1A ACCURATELY REFLECT YOUR EDUCATIONAL BACKGROUND, WORK EXPERIENCE AND PROFESSIONAL TRAINING?

A. Yes.

IV. PURPOSE OF TESTIMONY

Q. WHAT IS THE PURPOSE OF YOUR TESTIMONY?

A. My testimony will describe the history and operations of TCMUD water and wastewater systems, as they existed in June 2015, shortly before the TCMUD board made its decision to adopt the rate increase that is the subject of this appeal. In addition, I will explain the financial management of the District and why the rates as set were necessary to maintain the financial integrity of the District.

V. <u>HOW TCMUD CAME INTO BEING</u>

Q. HOW DID TCMUD COME INTO BEING?

A. The area now known as Trophy Club was originally designed with five MUDs planned. Denton County Municipal Utility District No. 1 (DCMUD1) was created by the Texas Water Rights Commission in 1975. At that time, no part of the area within the District was within the corporate limits of any city, town or village, and no part of the proposed District was within the ETJ of any city, town or village except the Town of Westlake. In 1974 the Town of Westlake granted its consent for the creation of DCMUD1. In the early 1980's, Denton County MUDs 2 & 3 were formed as development began to occur. Additionally, the name "Denton County MUD No. 1" was officially changed to Trophy Club Municipal Utility District No. 1 in 1983. In July of 1990, MUDs 2 & 3 entered into an agreement to combine the two districts into a single consolidated district known as Trophy Club MUD2. On May 9, 2009, the electorate voted in favor of consolidation of Trophy Club MUD 1 and Trophy Club MUD 2, with the consolidated entity retaining the name of Trophy Club Municipal Utility District No. 1.

The Town of Trophy Club (the "Town") created the Town of Trophy Club Public Improvement District No. 1 (the "PID") in 2008. Because the PID is located outside the District boundaries and the Town did not have a water supply or wastewater treatment plant, the Town requested that the District provide wholesale water and wastewater services to the PID. Through an Interlocal Agreement with the Town, the

District provides service to the PID and also provides operations and maintenance services to the Town for its distribution and collection systems.

I have attached a map showing the District and PID boundaries as Exhibit TC-1B.

Q. WHAT GOVERNMENTAL SERVICES DOES TCMUD PROVIDE?

A. The District provides retail water and wastewater services and fire protection services within the boundaries of the District. Additionally, wholesale water and wastewater services and fire protection services are provided to areas outside of the District boundaries through interlocal agreements with the Town of Trophy Club. The District also provides operations and maintenance services to the Town for its distribution and collection systems in the PID.

VI. TCMUD UTILITY SYSTEMS

Q. HOW ARE THE TCMUD UTILITY SYSTEMS OPERATED AND MAINTAINED?

A. TCMUD employs a total of nineteen (19) employees including a general manager, finance staff, utility billing staff, and water and wastewater operators. The water system is operated by four (4) TCEQ licensed operators and one (1) operator trainee, with licenses ranging from Class D Groundwater Operator to Class B Groundwater Operator. The wastewater system is operated by seven (7) TCEQ licensed operators, with licenses ranging from Class C Wastewater Treatment Operator to Class A Wastewater Treatment Operator. The District's water and wastewater systems are monitored 24/7 using SCADA to allow for remote monitoring and operations of infrastructure. Most preventative maintenance, routine repairs and emergency repairs are performed in-house by District staff, although occasional assistance is obtained from private contractors for larger system repairs and upgrades.

Q. PLEASE DESCRIBE THE ADMINISTRATIVE ORGANIZATION OF TCMUD?

A. The District is governed by a five (5) member elected board of directors that serve staggered four (4) year terms. The day-to-day operations are the responsibility of the General Manager who is appointed by and reports to the board of directors. The General Manager has a five (5) member management staff that includes the Water Superintendent, Wastewater Superintendent, District Secretary, Administration Manager, and Finance Manager. Each manager oversees the staff of their department and performs various financial and management functions. Additionally, the District contracts with the Town of Trophy Club for staffing of the fire department which includes a fire chief, three captains, and fifteen firefighters.

Q. PLEASE DESCRIBE THE FUNCTIONS OF THE VARIOUS TCMUD PERSONNEL THAT ARE INVOLVED IN THE OPERATION AND MAINTENANCE OF THE WATER AND WASTEWATER SYSTEMS?

A. The water system is directly managed and operated by a Water Superintendent, three (3) TCEQ licensed operators and one (1) operator trainee. The water personnel are responsible for distribution system maintenance and repair, sampling, regulatory reporting and water plant operations. The wastewater system is directly managed and operated by a Wastewater Superintendent and six (6) TCEQ licensed operators. The wastewater personnel are responsible for collection system maintenance and repair, sampling, regulatory reporting, and treatment plant operations.

Q. HOW DOES TCMUD FUND ITS OPERATIONS?

A. Operations are primarily funded through wholesale and retail water and sewer rates. The District levies a small operations and maintenance tax and receives an equivalent assessment fee from the Town of Trophy Club levied upon their customers for wholesale service.

Q. WHAT WAS TCMUD'S TAX RATE FOR OPERATIONS AND MAINTENANCE DURING 2015?

A. $0.01486 per $100 valuation

Q. WHAT WAS TCMUD'S TAX RATE FOR DEBT SERVICE DURING 2015?

A. $0.04126 per $100 valuation

VII. HOW TCMUD MAINTAINS RECORDS

Q. HOW DOES TCMUD MAINTAIN ITS RECORDS?

A. Legislative and operational records are maintained in paper and electronic format using Winocular software. Accounting records are maintained using STW billing and accounting software.

Q. DO YOU HAVE ACCOUNTING RECORDS BACK TO THE CREATION OF TCMUD?

A. No, records are purged after seven (7) years, although some summary reports and all annual financial audits are maintained perpetually.

Q. HOW DO YOU MAINTAIN CUSTOMER SERVICE AND OPERATIONAL RECORDS?

A. STW Utility Billing software maintains customer account records and includes a work order system for operational records. SCADA maintains some system operational records and others are maintained in paper and scanned electronic formats on the District server.

VIII. THE SOURCE OF THE INFORMATION USED TO PREPARE THE RATE STUDY USED TO SET THE RATES THAT ARE THE SUBJECT OF THIS APPEAL

Q. WHERE DID THE INFORMATION COME FROM THAT WAS USED TO PREPARE THE RATE STUDY THAT FORMED THE BASIS OF THE RATES THAT ARE THE SUBJECT OF THIS APPEAL?

A. The information that was used to prepare the rate study that formed the basis of the rates that are subject to this appeal came from various sources. The budget used in the rate model was the current year's budget with a projection addition for the upcoming fiscal year for which the rates were set. Water and wastewater volumetric amounts were obtained through customer billing records from STW and from system master meter pumping totals. Debt service was obtained from debt service schedules prepared during bond issuances.

Q. AS THE GENERAL MANAGER OF TCMUD, DO YOU HAVE AN OPINION ON THE RELIABILITY OF THIS INFORMATION FOR RUNNING THE UTILITY AND SETTING ITS RATES? IF SO, WHAT IS THAT OPINION?

A. Yes. In my opinion the information used was very reliable and has resulted in setting the appropriate rates for running the utility efficiently.

IX. TCMUD BUDGET PROCESS

Q. PLEASE DESCRIBE THE PROCESS THAT TCMUD USES TO ESTABLISH ITS ANNUAL BUDGETS?

A. Budgeting usually begins in May each year for the following fiscal year. Staff develops a calendar with target dates that includes internal meetings, deadlines for vendor quotes, at least one Board workshop, and final approval target date.

The budget is prepared by looking at historical costs and making projections about future costs. I have provided a description of how the costs for each category in the budget are determined in the summary that I have prepared and attached as Exhibit TC-1C.

Q. WHAT WAS THE TCMUD BUDGET DOCUMENT THAT FORMS THE BASIS FOR THE RATES THAT ARE THE SUBJECT OF THIS APPEAL?

A. The FY 2014-2015 budget was inserted into the rate model and adjusted with a projected increase for the upcoming fiscal year (FY 2015-2016), the fiscal year for which the rates were being set. The FY 2014-2015 budget it is attached as Exhibit TC-1D.

X. WHY TCMUD INCREASED ITS RATES

Q. WHEN DID TCMUD ADOPT AN ORDER TO INCREASE ITS RATES?

A. The Board adopted an order on July 21, 2015, which became effective on September 1, 2015. A copy of that order is attached to my testimony as Exhibit TC-1E. A copy of the minutes for the meeting is attached to my testimony as Exhibit TC-1F.

Q. PLEASE EXPLAIN WHY YOU BELIEVED IT WAS NECESSARY TO INCREASE RATES AT THE TIME THE ORDER WAS ADOPTED.

A. It was necessary to increase rates at the time the order was adopted to ensure revenues would be generated to cover increased expenses, capital costs, and debt service in the upcoming fiscal year. Each year the District projects its revenue requirements for the coming year prior to completing the budget process. If the projected revenue requirements justify different rates, then a new rate order is adopted. This was the case in 2015. Additionally, the timing of the adopted rate order allowed staff the ability to include the adopted rates for revenue projections in the budgeting process that was underway. Finally, assuming "normal" precipitation conditions, the existing water and wastewater rates were insufficient to fully fund the cost of providing water and wastewater service.

Q. WHAT COSTS HAD INCREASED AT THAT TIME?

A. Costs related to the following expenses had increased:

- Purchased water from the City of Fort Worth;
- Wastewater Treatment Plant upgrades;
- Chemicals;
- Sludge hauling;

- Pipe and repair materials;
- Sampling and analyses (water, wastewater influent and effluent);
- Electricity; and
- Repairs for other Aging infrastructure.

Q. HOW MUCH DID TCMUD NEED TO CONSTRUCT THE WWTP AND WHERE DID THE MONEY COME FROM?

A. The estimated cost for the plant upgrade was approximately $15 million. The District had no other option than to issue bond financing to fund the project.

Q. HOW DID TCMUD FINANCE THIS WORK?

A. The District issued $5.765 million in voter approved tax bonds and $9.230 million in revenue bonds to finance the project.

XI. RECOVERY OF RATE CASE EXPENSES

Q. HAS TCMUD INCURRED OUTSIDE COSTS IN PREPARING AND PROSECUTING THIS RATE CHANGE APPLICATION?

A. Yes

Q. HOW DO YOU PROPOSE TO RECOVER THESE COSTS?

A. TCMUD proposes recovery of its rate case expenses in this matter through a Commission approved monthly surcharge on all customers over a period of 3 years.

XII. CONCLUSION

Q. DOES THIS CONCLUDE YOUR TESTIMONY?

A. Yes

EXHIBIT TC-1A

Ca

Jennifer McKnight

Education

- University of Texas at Arlington, Bachelor of Science Degree, 1988, Biology/Chemistry
- Valid Class C Surface Water License issued by the Texas Commission on Environmental Quality
- FEMA National Incident Management IS 100, IS200, IS700, and IS800 completion.

Experience

2012-Present Trophy Club Municipal Utility District No. 1, General Manager, Trophy Club, TX

- Manage all aspects of water district with 3500 retail water and sewer connections; contract management for wholesale utility service to the Town of Trophy Club which includes 1420 water and sewer connections.
- Develop annual operating budget for utility and fire department ($9.5 Million), draft policies, ensure all billing, field operations and accounting standards are achieved effectively.
- Successfully worked through customer rate challenge with the Public Utility Commission of Texas.
- Effectively work with regulatory agencies such as Texas Commission on Environmental Quality (TCEQ), US Environmental Protection agency (USEPA), Public Utility Commission of Texas (PUCT) and US Army Corps of Engineers (USACE).
- Currently overseeing $15 million wastewater treatment plant upgrade project to convert conventional treatment system to one of the first wastewater membrane bioreactor (MBR) systems in Texas.
- Negotiate and manage contracts with developers to ensure strategic quality growth of District and strong economic development of the area.
- Ensure District compliance with all applicable State and Federal regulations regarding surface water distribution, wastewater treatment, and maintain high quality customer service.
- Manage 18 fulltime utility employees and 16 fulltime fire fighters.

2009-2012 Chisholm Trail Special Utility District, General Manager, Florence, TX

- Manage all aspects of water district with 6400 water connections, 650 wastewater connections, and twenty full time employees.
- Develop annual operating budget ($6.5 Million), draft policies, and ensure all billing, field operations and accounting standards are achieved effectively.
- Oversee and plan $15 million annual Capital Improvements Projects funded through reserve funds, impact fees, and bond issuance through the Texas Water Development Board and open market.
- Ensure District compliance with all applicable State and Federal regulations regarding surface water distribution, wastewater collection, and maintain positive customer relations.
- Annually set water and sewer rates using AWWA recommended customer class based methodology.
- Conducted all annual reporting to regulatory agencies and drafted annual Consumer Confidence Report (CCR).

2002-2009 Bolivar Peninsula Special Utility District, General Manager, Crystal Beach, TX

- Managed all aspects of water district with 6200 connections and fifteen full time employees.
- Developed annual operating budget, drafted District policies, and ensured all billing, field operations and accounting standards were achieved effectively.
- Ensured District compliance with all applicable State and Federal regulations regarding surface water distribution and maintained high quality customer service.

- Managed District conversion from a water supply corporation (WSC) to a special utility district (SUD).
- Managed District conversion from groundwater production to treated surface water through $23 million regional project with the Lower Neches Valley Authority. Managed $10.5 million project extension as a second phase for upgraded distribution system.
- Performed HR functions including benefits comparison and analyses to ensure top performing employees continue employment with the District. Foster professional growth from employees through performance appraisals and continued training opportunities.
- Oversaw District restoration projects after destruction caused by Hurricane Ike. Required to coordinate restoration efforts with state and county officials and with FEMA personnel.

2000-2002 Jefferson County WCID No. 10, General Manager, Nederland, TX

- Managed all aspects of water district with 1700 water and wastewater customers.
- Managed eight full time employees to ensure District functioned effectively.
- Developed annual operating budget, drafted service policy and employee policy and ensured District compliance with all applicable State and Federal regulations regarding wastewater treatment and surface water production.
- Performed solid waste collection study to determine feasibility of implementation and presented to District Board of Directors.
- Managed bond project for capital improvements through $10.8 million Texas Water Development Board funding.

1997-2000 City of Houston Public Works Dept., Assistant Public Works Ops. Manager, Houston, TX

- Managed City of Houston's Industrial Wastewater Pretreatment Program.
- Managed professional employees to ensure program goals were met.
- Provided budget development and implementation and revised City ordinances as needed.

1989-1997 City of Houston Public Works Dept., Environmental Quality Specialist (I-IV), Houston, TX

- Prepared new and amended NPDES and TPDES permits for City wastewater treatment plants.
- Ensured program compliance with Federal Environmental Regulations.
- Selected Public Works and Engineering Employee of the Year, 1994.

Speaking Engagements

- USEPA Annual Pretreatment Conference, 1995, "Developing a Pretreatment Program"
- City of Houston Annual Pretreatment Seminar and Awards, 1994-2000, coordinated and conducted educational seminars for regulated industries in the Houston area.
- Texas Rural Water Association Annual Conference, 2004, "Management and Finance Best Practices for Small Rural Water Systems"
- Texas Rural Water Association Annual Conference, 2009, "Reconstruction of Water Utility After Hurricane Ike"
- Texas Commission on Environmental Quality Annual Drinking Water Conference, 2009, "Emergency Preparedness, Emergency Response Plans, and Reconstruction After a Disaster"
- Texas Commission on Environmental Quality Annual Drinking Water Conference, 2015, "Water System Management"

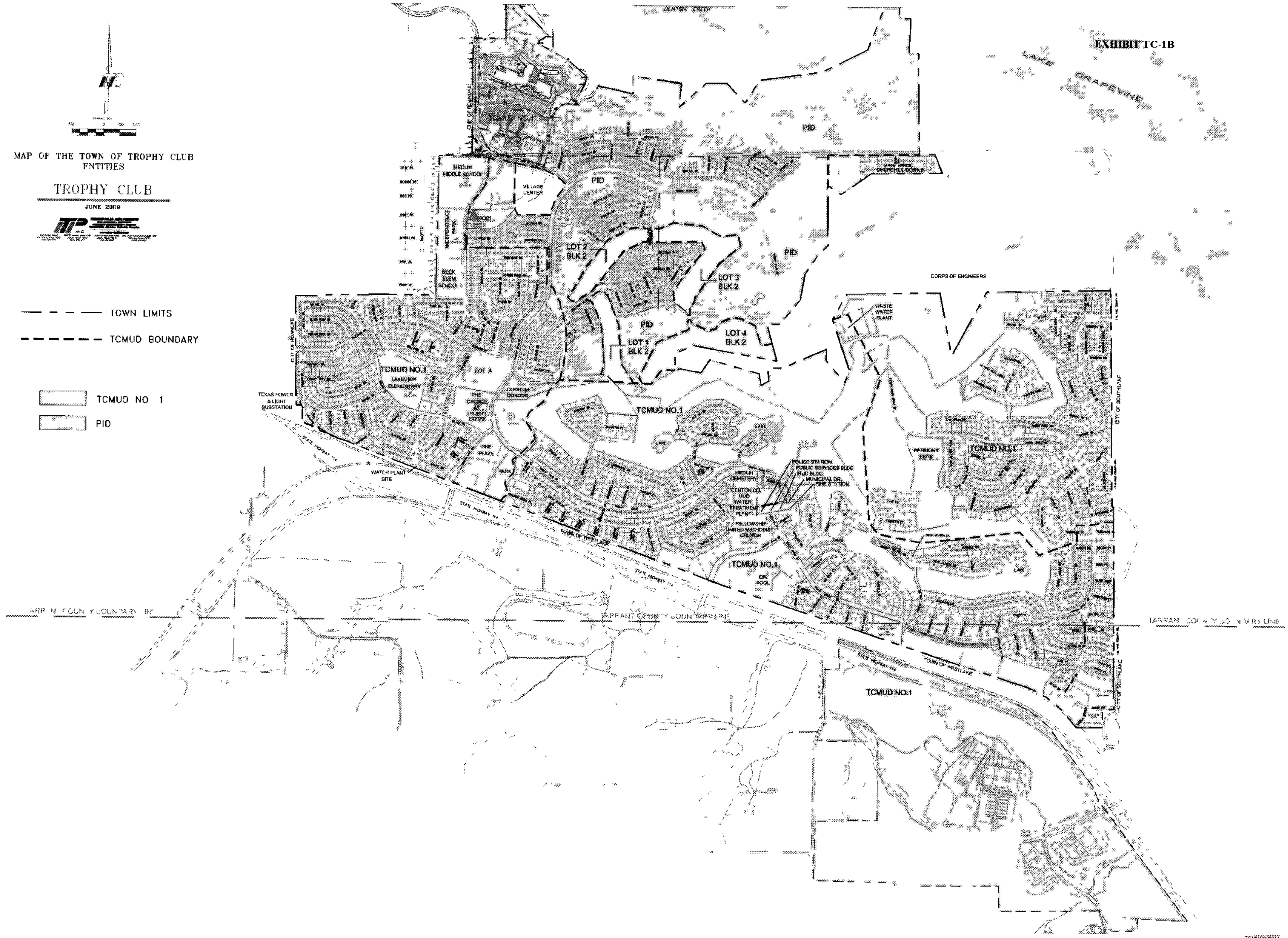
EXHIBIT TC-1B
MAP OF THE TOWN OF TROPHY CLUB
ENTITIES
TROPHY CLUB
JUNE 2009
TOWN LIMITS
TCMUD BOUNDARY
TCMUD NO 1
PID
LAKE GRAPEVINE
DENTON CREEK
CORPS OF ENGINEERS
PID
LOT 2
BLK 2
LOT 3
BLK 2
LOT 1
BLK 2
LOT 4
BLK 2
MEDLIN
MIDDLE SCHOOL
VILLAGE
CENTER
INDEPENDENCE
PARK
BECK
ELEM.
SCHOOL
LOT A
TCMUD NO.1
LAKEVIEW
ELEMENTARY
THE
CHURCH
AT
TROPHY
CLUB
QUORUM
CONDOS
THE
PLAZA
PARK
TEXAS POWER
& LIGHT
SUBSTATION
WATER PLANT
SITE
STATE HIGHWAY 114
TOWN OF WESTLAKE
WASTE
WATER
PLANT
HARMONY
PARK
POLICE STATION
PUBLIC SERVICES BLDG
MUD BLDG
MUNICIPAL DR.
FIRE STATION
MEDLIN
CEMETERY
DENTON CO.
MUD
WATER
TREATMENT
PLANT
FELLOWSHIP
UNITED METHODIST
CHURCH
CIR
POOL
CITY OF ROANOKE
CITY OF SOUTHLAKE
TARRANT COUNTY BOUNDARY LINE

EXHIBIT
TC-1C

Overall Budgeting Process

Budgeting usually begins in May each year for the following fiscal year. Staff develops a calendar with target dates that includes internal meetings, deadlines for vendor quotes, at least one Board workshop, and final approval target date.

Revenues

Water Revenues

Update Schedule GF-D (Projected Water Revenue) #135-47000-000-000

This sheet looks at the usage amount per tier in gallons and dollars. It bases the next year revenue projection on a 36-month history of usage. This usage is then used to calculate dollars generated per usage tier. It also looks at the number of meters by size and projects the monthly base rate revenue by meter size. Volumetric and base is added together and inserted into the line item in the budget.

Schedule GF-D is also used to calculate Penalties #135-47025-000-000. We insert the number of accounts per month receiving penalties and the dollars generated per month for the previous 12 months. We then get an average number of accounts per month and average dollars per month and project the amount for the next 12 months. This same method is used in Schedule GF-D to obtain disconnect fees (135-47030-000-000), PID Utility Fees (135-48005-000-000 and over-sized meter reimbursements (135-49075-000-000).

Wastewater Revenues

Based on water usage tiers (GF-D), Schedule GF-E is automatically updated to project the revenues per usage tier up to 18,000 gallons as residential usage over 18,000 gallons is not charged for sewer.

Commercial is projected by including the percent of meters subject to usage charges over 18,000 gallons.

Schedule GF-E calculates the monthly base fee for all meters and adds it to volumetric revenue and this amount is inserted in 135-47005-000-000 (sewer revenues).

Schedule GF-E also predicts effluent sales to the golf course (135-47070-000-000) by projecting based on sales for the previous 12 months.

Revenue Determined by Past History and Future Projection

For these accounts we look at historical revenues received and make adjustments based on certain projections. Plumbing inspections and sewer inspections revenues are based on the expected growth for the fiscal year. Interest income is based on expected earnings at current interest rates. Miscellaneous income is projected on past years and expected income from salvage items. Records management is revenue expected from public information requests based on prior year income.

Plumbing Inspections (135-47045)
Sewer Inspections (135-47035)
Interest Income (135-49010)
Miscellaneous (135-49900)
Records Management (135-49901)

Amount Set by Contract

The District has contracts that set forth the amounts that will be received for these accounts.

Cell Tower (135-49016)
Building Rent (135-49018)

Expenses

Update Schedule GF-M (Fuel)

We obtain from invoices the number of gallons per vehicle used in the previous 12 months. We also input the total dollars paid per vehicle and calculate an average cost/gallon/vehicle. We then input an estimated cost increase for the next year (for FY 2016 we used 10% cost increase). This then calculates the projected fuel cost per vehicle for the new budget and inserts the amount for each department.

We also use this schedule to project the cost for vehicle oil changes. We project based on oil changes per year multiplied by historical cost per oil change.

This schedule also projects generator maintenance based on historical costs.

Schedule GF-L (IT)

Most costs are known as we have an IT contract and software annual costs are known.

Phone service costs are projected based on previous 12 months.

Printing supplies are based on previous 12 months costs.

IT upgrades are on a rotating schedule and each year we obtain estimates for budgeting costs (laptop replacements, servers, etc.)

Security costs are based on historical costs.

Copier costs are known as it is leased equipment.

Projected expenses from GF-L are inserted into the budget.

Schedule GF-K (Electric and Gas)

Electric – For each utility account we insert the kWh and total billed by month for 12 months. We include a projected increase (for FY 2016 we used a 5% increase) and project the total cost by utility account for the budget.

Gas – We use the same method but 1000 Ft^3 units are inserted with the total billed.

GF-K inserts the amount into the budget by department.

Schedule GF-J (Retirement)

Calculates each employee's retirement based on salary multiplied by contribution factor from TCDRS. Inserts into each departmental budget.

Schedule GF-I (Benefits)

Estimates employee benefits based on each employee's actual benefit choices with a projected increase. For FY 2016 the increase was estimated at 10%. Projected amounts are inserted into departmental budget.

Schedule GF-H (Salaries)

Projects salaries based on current year salary by employee with projected pay increases set by the Board of Directors. This schedule also projects social security, medicare, unemployment and workers' comp based on a set percent of salary.

Schedule GF-G (Training)

Costs for travel and training are projected by a set number of classes and events multiplied by cost based on historical.

Schedule GF-F (Uniforms)

Costs for uniforms based on projected number of pieces to purchase multiplied by historical cost per piece.

Schedule GF-C (Projected Water Sales)

Schedule GF-D feeds three-year average usage and number of meters by month. The number of meters is increased based on an expected growth factor for the budgeting year. From this the projected annual water consumption is calculated and multiplied by the charge from our wholesale provider. This is the cost projection for purchased water and is inserted in the water department budget (135-60150-010-000).

Schedule GF-B2 (Revenue Debt)

Debt is entered based on debt service schedules and inserted into departmental budget (water or wastewater). Amount shown in schedule is inserted in account 135-60332.

Schedule GF-B1 (Tax Debt)

Amount based on debt service schedules and included in separate budget for tax-based debt (I&S budget). This is not included in the operations budget.

Schedule GF-A (Capital Outlays)

Each department presents requested capital improvements with estimated costs. Projects are estimated by staff and/or engineers. Purchase costs for equipment and vehicles are based on vendor budgeting quotes. The capital costs are inserted into the associated departmental budget.

Debt-Reserve Schedule

Calculated amount set by bond covenant for revenue debt. We are required to have one year debt service in reserves and we are expensing from wastewater revenues over a 60-month period. Amount from schedule is inserted in budget item 135-60333-020.

135-65053-010 (Meter Changeout)

Amount determined annually by Board to change out older meters in the system. Based on available funds.

135-69195-010 (GASB Reserve)

Policy of Board to set aside 1/10 the estimated cost of tank rehab for Town tank over a 10-year period and also includes an amount for additional future upgrades to the system as determined by the Board.

135-69281-010 (Tank contract)

Contract for tank repair and maintenance. The contract does not cover the Town tank (see above). The amount included in the budget is set per year by the contract.

135-55070-020 (Independent Labor)

Wastewater permit up for renewal in FY 2016. Amount budgeted to cover engineering costs.

135-60331-020 (Interfund Transfer)

Fees received from Town PID are transferred to tax I&S for debt. These fees are revenue GL account #135-40025.

135—55045-039 (Legal)

Based on historical costs and known legal matters projected to carry over into the next fiscal year.

All Other Line Items

- Look at historical costs
- Review year-to-date costs
- Make adjustments to consider cost increases based on known increases, CPI, and vendor notifications of increases.
- Considering all the data staff makes a conservative projection for the coming fiscal year.

EXHIBIT
TC-1D

TROPHY CLUB M.U.D. NO. 1
FY 2015 BUDGET
AMENDMENT #1 DECEMBER 16, 2014

Budget Summary

General Fund	
Revenue	8,102,372
FY 2015 Tax Collections	167,857
FY 2015 PID Surcharges	133,997
Reserve Funds	74,706
Total Revenue	8,478,933
Water Expense	5,474,585
Wastewater Expense	1,400,512
Board of Directors Expense	22,881
Administration Expense	1,244,663
Non-Departmental Expense	336,291
Total Expense	8,478,933
Net Budget Surplus/Deficit	0

Fire Fund	
Revenue	27,950
FY 2015 Tax Collections	872,859
FY 2015 PID Assessment	357,462
Reserve Funds	125,670
Total Revenue	1,383,940
Fire Expense	1,383,940
Total Expense	1,383,940
Net Budget Surplus/Deficit	0

Debt Service Fund	
Revenue	512,237
FY 2015 Tax Collections	466,019
Reserve (PID Fees/Other)	100,000
Total Revenue	1,078,256
Debt Service Expense	1,076,331
Total Expense	1,076,331
Net Budget Surplus/Deficit	1,925

2015 Property Value Summary

MUD Tarrant Co	294,312,465
MUD Denton Co	835,270,435
PID	462,597,909
Total Value:	**1,592,180,809**

Tax Rate Summary

	2014	2015
O&M (General Fund) Tax	0.00935	0.01486
I & S (Debt Service) Tax	0.03666	0.04126
Fire Tax	0.08738	0.07727
Total Tax Rate:	**0.13339**	**0.13339**
Increase/Decrease:		*0.00000*
PID Fire Assessment Rate	**0.08738**	**0.07727**
Reduction		*-0.01011*

TCMUD000640

Trophy Club MUD No.1
FY 2015 Budget
Amendment No. 1 12/16/14

GENERAL FUND

Account	Description	Original FY 2015 Budget	[redacted]	Proposed Amend #1	[redacted]	Comments
	General Fund Revenues					
135-40000-000-000	Property Taxes	167,857	[redacted]	167,857	[redacted]	SEE SCHEDULE TAX_ASSESS
135-40002-000-000	Property Taxes/Delinquent	0	[redacted]	0	[redacted]	
135-40015-000-000	Property Taxes/P & I	900	[redacted]	900	[redacted]	
135-40025-000-000	PID Surcharges	133,997	[redacted]	133,997	[redacted]	SEE SCHEDULE TAX_ASSESS
135-43215-000-000	Insurance Settlement	0	[redacted]	0	[redacted]	
135-47000-000-000	Water	5,286,045	[redacted]	5,286,045	[redacted]	SEE SCHEDULE GF-D
135-47005-000-000	Sewer	2,270,982	[redacted]	2,270,982	[redacted]	SEE SCHEDULE GF-E
135-47025-000-000	Penalties	63,416	[redacted]	63,416	[redacted]	SEE SCHEDULE GF-D
135-47030-000-000	Service Charges (Disconnect Fees)	8,000	[redacted]	8,000	[redacted]	SEE SCHEDULE GF-D
135-47035-000-000	Plumbing Inspections	2,000	[redacted]	2,000	[redacted]	
135-47045-000-000	Sewer Inspections	5,000	[redacted]	5,000	[redacted]	
135-47070-000-000	TCCC Effluent Charges	86,815	[redacted]	86,815	[redacted]	SEE SCHEDULE GF-E
135-48005-000-000	Utility Fees	184,000	[redacted]	184,000	[redacted]	SEE SCHEDULE GF-D
135-49010-000-000	Interest Income	5,000	[redacted]	5,000	[redacted]	
135-49016-000-000	Cell Tower Revenue	10,164	[redacted]	10,164	[redacted]	NEW CONTRACT UNDER NEGOTIATION; INCREASE NOT REQUESTED BUT REMOVAL OF UNUSED EQUIPMENT
135-49018-000-000	Building Rent Income	7,000	[redacted]	7,000	[redacted]	$583.33 PER MONTH: COLLECTION BARN RENT FROM TOWN
135-49030-000-000	Vending Revenue	350	[redacted]	350	[redacted]	WWTP AND COLLECTION BARN
135-49035-000-000	Prior Year Reserves	0	[redacted]	0	[redacted]	
135-49036-000-000	GASB Reserves	74,706	[redacted]	74,706	[redacted]	SEE SCHEDULE GF-L; GASB RESERVES FOR SCHEDULED COMPUTER REPLACEMENTS
135-49075-000-000	Oversize Meter Reimbursement	84,000	[redacted]	84,000	[redacted]	
135-49900-000-000	Miscellaneous Income	54,000	[redacted]	88,600	[redacted]	ADDED $34,600 FROM TOWN FOR IT BUY OUT ($19,600 HARDWARE AND $15,000 SOFTWARE)
135-49901-000-000	Records Management Revenue	100	[redacted]	100	[redacted]	
135-49903-000-000	Recovery of Prior Year Expense	0	[redacted]	0	[redacted]	
135-49905-000-000	Gas Well Revenue	0	[redacted]	0	[redacted]	
	Total	8,444,333	[redacted]	8,478,933	[redacted]	

Account	Description	Original FY 2015 Budget	[redacted]	Proposed Amend #1	[redacted]	Comments
	General Fund Expenses					
Water & Distribution						
135-50005-010-000	Salaries & Wages	301,101	[redacted]	301,101	[redacted]	SEE SCHEDULE GF-H
135-50010-010-000	Overtime	19,500	[redacted]	19,500	[redacted]	SEE SCHEDULE GF-H
135-50016-010-000	Longevity	5,343	[redacted]	5,343	[redacted]	SEE SCHEDULE GF-H
135-50017-010-000	Certification	4,800	[redacted]	4,800	[redacted]	SEE SCHEDULE GF-H
135-50020-010-000	Retirement	29,349	[redacted]	29,349	[redacted]	SEE SCHEDULE GF-J
135-50026-010-000	Medical Insurance	44,988	[redacted]	44,988	[redacted]	SEE SCHEDULE GF-I (Updated with Board approved plan rates)
135-50027-010-000	Dental Insurance	3,288	[redacted]	3,288	[redacted]	SEE SCHEDULE GF-I
135-50028-010-000	Vision Insurance	834	[redacted]	834	[redacted]	SEE SCHEDULE GF-I
135-50029-010-000	Life Insurance & Other	3,074	[redacted]	3,074	[redacted]	SEE SCHEDULE GF-I
135-50030-010-000	Social Security Taxes	21,135	[redacted]	21,135	[redacted]	SEE SCHEDULE GF-H
135-50035-010-000	Medicare Taxes	4,943	[redacted]	4,943	[redacted]	SEE SCHEDULE GF-H
135-50040-010-000	Unemployment Taxes	1,242	[redacted]	1,242	[redacted]	SEE SCHEDULE GF-H
135-50045-010-000	Workman's Compensation	16,020	[redacted]	16,020	[redacted]	TML INVOICE AMOUNT
135-50060-010-000	Pre-emp Physicals/Testing	1,000	[redacted]	1,000	[redacted]	NEW $75 DOT PHYSICAL FEE
135-50070-010-000	Employee Relations	300	[redacted]	300	[redacted]	
135-55005-010-000	Engineering	10,000	[redacted]	10,000	[redacted]	
135-55080-010-000	Maintenance & Repairs	71,242	[redacted]	71,242	[redacted]	ADDITIONAL MAINTENANCE FY 15 (REDUCED BY $3758 TO HELP FUND CAPITAL PROJECTS)
135-55090-010-000	Vehicle Maintenance	8,000	[redacted]	8,000	[redacted]	ADDITIONAL VEHICLE MAINTENANCE FY 15
135-55105-010-000	Maintenance-Heavy Equipment	3,500	[redacted]	3,500	[redacted]	ADDITIONAL MAINTENANCE-HEAVY EQUIPMENT FY 15
135-55135-010-000	Lab Analysis - MUD	5,500	[redacted]	5,500	[redacted]	TCEQ ESTIMATE + MONTHLY BAC T & REDUCED FOR PID PORTION
135-60010-010-000	Communications/Pagers/Mobiles	4,913	[redacted]	4,913	[redacted]	
135-60020-010-000	Electricity	170,765	[redacted]	170,765	[redacted]	SEE SCHEDULE GF-K
135-60066-010-000	Publications/Books/Subscripts	500	[redacted]	500	[redacted]	
135-60070-010-000	Dues & Memberships	500	[redacted]	500	[redacted]	
135-60080-010-000	Schools & Training	4,138	[redacted]	4,138	[redacted]	SEE SCHEDULE GF-G
135-60090-010-000	Safety Program	400	[redacted]	400	[redacted]	
135-60100-010-000	Travel & per diem	1,500	[redacted]	1,500	[redacted]	SEE SCHEDULE GF-G
135-60105-010-000	Rent/Lease Equipment	1,500	[redacted]	1,500	[redacted]	EMERGENCY EQUIPMENT RENTAL IF NEEDED
135-60135-010-000	TCEQ Fees & Permits - MUD	49,275	[redacted]	49,275	[redacted]	REG. ASSESSMENT ($22,500), WATER SYSTEM FEES ($6,775) & NTGW WELL FEES ($20,000)

TCMUD000641

Account	Description	Original FY 2015 Budget	[redacted]	Proposed Amend #1	[redacted]	Comments
135-60150-010-000	Wholesale Water	2,928,308	[redacted]	2,928,308	[redacted]	SEE SCHEDULE GF-C
135-60245-010-000	Miscellaneous Expenses	200	[redacted]	200	[redacted]	
135-60280-010-000	Property Maintenance	3,500	[redacted]	3,500	[redacted]	
135-60285-010-000	Lawn Equipment & Maintenance	250	[redacted]	250	[redacted]	
135-60360-010-000	Furniture/Equipment < $5000	3,500	[redacted]	3,500	[redacted]	
135-65005-010-000	Fuel & Lube	29,173	[redacted]	29,173	[redacted]	SEE SCHEDULE GF-M
135-65010-010-000	Uniforms	3,620	[redacted]	3,620	[redacted]	SEE SCHEDULE GF-F
135-65030-010-000	Chemicals	7,000	[redacted]	7,000	[redacted]	ADDITIONAL CHEMICALS USE
135-65035-010-000	Small Tools	1,200	[redacted]	1,200	[redacted]	
135-65040-010-000	Safety Equipment	1,000	[redacted]	1,000	[redacted]	
135-65050-010-000	Meter Expense	161,500	[redacted]	161,500	[redacted]	ADDED $18,000 SOLANA CHANGE OUT -COMPLETE METER CHANGEOUTS AND NEW METERS
135-69005-010-000	Capital Outlays	1,089,006	[redacted]	1,177,566	[redacted]	SEE SCHEDULE GF-A
135-69006-010-000	Long Term Debt Payment from Water Sales	0	[redacted]	0	[redacted]	SEE SCHEDULE GF-B: FUNDS TO TRANSER TO DEBT SERVICE BUDGET TO COVER REVENUE BONDS
135-69008-010-000	Short Term Debt-Principal	129,000	[redacted]	129,000	[redacted]	SEE SCHEDULE GF-B
135-69009-010-000	Short Term Debt-Interest	3,612	[redacted]	3,612	[redacted]	SEE SCHEDULE GF-B
135-69195-010-000	Gasb34/Reserve for Replacement	75,000	[redacted]	75,000	[redacted]	1/10 MAJOR MAINTENANCE COST TOWN'S ELEVATED STORAGE TANK $45,000
135-69281-010-000	Tank Inspection Contract	151,507	[redacted]	151,507	[redacted]	ANNUAL CONTRACT GST's INCREASED AMOUNT DUE TO INCREASED SIZE; PAX MIXERS AND INSTALLATION
135-55135-010-001	Lab Analysis - PID	5,000	[redacted]	5,000	[redacted]	PID PORTION
135-60135-010-001	TCEQ Fees & Permits- PID	5,000	[redacted]	5,000	[redacted]	WATER SYSTEM FEES ($2 15/CONNECTION) AND OTHER
	Subtotal Water	5,386,025	[redacted]	5,474,585	[redacted]	
Wastewater & Collections						
135-50005-020-000	Salaries & Wages	305,744	[redacted]	305,744	[redacted]	SEE SCHEDULE GF-H
135-50010-020-000	Overtime	19,500	[redacted]	19,500	[redacted]	SEE SCHEDULE GF-H
135-50016-020-000	Longevity	5,617	[redacted]	5,617	[redacted]	SEE SCHEDULE GF-H
135-50017-020-000	Certification	6,600	[redacted]	6,600	[redacted]	SEE SCHEDULE GF-H
135-50020-020-000	Retirement	29,948	[redacted]	29,948	[redacted]	SEE SCHEDULE GF-J
135-50026-020-000	Medical Insurance	61,001	[redacted]	61,001	[redacted]	SEE SCHEDULE GF-I (Updated with Board approved plan rates)
135-50027-020-000	Dental Insurance	4,146	[redacted]	4,146	[redacted]	SEE SCHEDULE GF-I
135-50028-020-000	Vision Insurance	990	[redacted]	990	[redacted]	SEE SCHEDULE GF-I
135-50029-020-000	Life Insurance & Other	3,194	[redacted]	3,194	[redacted]	SEE SCHEDULE GF-I
135-50030-020-000	Social Security Taxes	21,680	[redacted]	21,680	[redacted]	SEE SCHEDULE GF-H
135-50035-020-000	Medicare Taxes	5,070	[redacted]	5,070	[redacted]	SEE SCHEDULE GF-H
135-50040-020-000	Unemployment Taxes	1,242	[redacted]	1,242	[redacted]	SEE SCHEDULE GF-H
135-50045-020-000	Workman's Compensation	16,020	[redacted]	16,020	[redacted]	TML INVOICE AMOUNT
135-50060-020-000	Pre-emp Physicals/Testing	150	[redacted]	150	[redacted]	
135-50070-020-000	Employee Relations	550	[redacted]	550	[redacted]	
135-55070-020-000	Independent Labor	0	[redacted]	0	[redacted]	
135-55080-020-000	Maintenance & Repairs	58,000	[redacted]	58,000	[redacted]	
135-55090-020-000	Vehicle Maintenance	3,000	[redacted]	3,000	[redacted]	
135-55105-020-000	Maintenance-Heavy Equipment	500	[redacted]	500	[redacted]	
135-55125-020-000	Dumpster Services	55,000	[redacted]	55,000	[redacted]	INCREASED COSTS
135-55135-020-000	Lab Analysis	25,000	[redacted]	25,000	[redacted]	
135-60010-020-000	Communications/Pagers/Mobiles	4,662	[redacted]	4,662	[redacted]	
135-60020-020-000	Electricity	149,292	[redacted]	149,292	[redacted]	SEE SCHEDULE GF-K
135-60066-020-000	Publications/Books/Subscripts	400	[redacted]	400	[redacted]	
135-60070-020-000	Dues & Memberships	250	[redacted]	250	[redacted]	
135-60080-020-000	Schools & Training	4,065	[redacted]	4,065	[redacted]	SEE SCHEDULE GF-G
135-60090-020-000	Safety Program	550	[redacted]	550	[redacted]	
135-60100-020-000	Travel & per diem	1,600	[redacted]	1,600	[redacted]	SEE SCHEDULE GF-G
135-60105-020-000	Rent/Lease Equipment	9,000	[redacted]	9,000	[redacted]	EMERGENCY EQUIPMENT RENTAL IF NEEDED
135-60135-020-000	TCEQ Fees & Permits	17,150	[redacted]	17,150	[redacted]	REG ASSESSMENT($8,550), ANNUAL FEE ($8,600)
135-60243-020-000	Prior Year Expense	0	[redacted]	0	[redacted]	
135-60245-020-000	Miscellaneous Expenses	300	[redacted]	300	[redacted]	
135-60285-020-000	Lawn Equipment & Maintenance	500	[redacted]	500	[redacted]	
135-60360-020-000	Furniture/Equipment < $5000	0	[redacted]	0	[redacted]	
135-65005-020-000	Fuel & Lube	36,328	[redacted]	36,328	[redacted]	SEE SCHEDULE GF-M
135-65010-020-000	Uniforms	2,778	[redacted]	2,778	[redacted]	SEE SCHEDULE GF-F
135-65030-020-000	Chemicals	30,000	[redacted]	30,000	[redacted]	
135-65035-020-000	Small Tools	2,000	[redacted]	2,000	[redacted]	

TCMUD000642

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Account	Description	Original FY 2015 Budget	[redacted]	Proposed Amend #1	[redacted]	Comments
135-65040-020-000	Safety Equipment	750	[redacted]	750	[redacted]	
135-65045-020-000	Lab Supplies	13,000	[redacted]	13,000	[redacted]	
135-69005-020-000	Capital Outlays	150,000	[redacted]	150,000	[redacted]	SEE SCHEDULE GF-A
135-69007-020-000	Long Term Debt Payment from WW Sales	357,538	[redacted]	295,933	[redacted]	SEE SCHEDULE GF-B: FUNDS TO TRANSFER TO DEBT SERVICE BUDGET TO COVER REVENUE BONDS
135-69008-020-000	Short Term Debt-Principal	56,991	[redacted]	56,991	[redacted]	SEE SCHEDULE GF-B
135-69009-020-000	Short Term Debt-Interest	2,011	[redacted]	2,011	[redacted]	SEE SCHEDULE GF-B
	Subtotal Wastewater	**1,462,115**	[redacted]	**1,400,512**	[redacted]	
Board of Directors						
135-50005-026-000	Salaries & Wages	10,000	[redacted]	10,000	[redacted]	
135-50030-026-000	Social Security Taxes	620	[redacted]	620	[redacted]	
135-50035-026-000	Medicare Taxes	145	[redacted]	145	[redacted]	
135-50040-026-000	Unemployment Taxes	230	[redacted]	230	[redacted]	
135-50045-026-000	Workman's Compensation	36	[redacted]	36	[redacted]	
135-60066-026-000	Publications/Books/Subscripts	150	[redacted]	150	[redacted]	
135-60070-026-000	Dues & Memberships	500	[redacted]	500	[redacted]	
135-60075-026-000	Meetings	1,200	[redacted]	1,200	[redacted]	
135-60080-026-000	Schools & Training	4,000	[redacted]	4,000	[redacted]	
135-60100-026-000	Travel & per diem	5,000	[redacted]	5,000	[redacted]	
135-60245-026-000	Miscellaneous Expenses	1,000	[redacted]	1,000	[redacted]	
	Subtotal Board of Directors	**22,881**	[redacted]	**22,881**	[redacted]	
Administration						
135-50005-030-000	Salaries & Wages	477,578	[redacted]	477,578	[redacted]	SEE SCHEDULE GF-H
135-50010-030-000	Overtime	1,000	[redacted]	1,000	[redacted]	SEE SCHEDULE GF-H
135-50016-030-000	Longevity	3,283	[redacted]	3,283	[redacted]	SEE SCHEDULE GF-H
135-50020-030-000	Retirement	42,840	[redacted]	42,840	[redacted]	SEE SCHEDULE GF-H
135-50026-030-000	Medical Insurance	65,015	[redacted]	65,015	[redacted]	SEE SCHEDULE GF-I (Updated with Board approved plan rates)
135-50027-030-000	Dental Insurance	4,944	[redacted]	4,944	[redacted]	SEE SCHEDULE GF-I
135-50028-030-000	Vision Insurance	1,158	[redacted]	1,158	[redacted]	SEE SCHEDULE GF-I
135-50029-030-000	Life Insurance & Other	4,333	[redacted]	4,333	[redacted]	SEE SCHEDULE GF-I
135-50030-030-000	Social Security Taxes	30,079	[redacted]	30,079	[redacted]	SEE SCHEDULE GF-I
135-50035-030-000	Medicare Taxes	7,422	[redacted]	7,422	[redacted]	SEE SCHEDULE GF-H
135-50040-030-000	Unemployment Taxes	1,449	[redacted]	1,449	[redacted]	SEE SCHEDULE GF-H
135-50045-030-000	Workman's Compensation	1,636	[redacted]	1,636	[redacted]	TML INVOICE AMOUNT
135-50060-030-000	Pre-emp Physicals/Testing	500	[redacted]	500	[redacted]	
135-50070-030-000	Employee Relations	5,000	[redacted]	5,000	[redacted]	
135-55030-030-000	Software & Support	75,588	[redacted]	87,423	[redacted]	SEE SCHEDULE GF-L
135-55070-030-000	Independent Labor	8,000	[redacted]	32,550	[redacted]	Amount orignally budgeted but did not get brought over from SCHEDULE GF-L (calculation error) plus $5000
135-55080-030-000	Maintenance & Repairs	4,500	[redacted]	4,500	[redacted]	$3000 ADDED FOR NEW LIGHT FIXTURES THAT ARE BROKEN AND REPAIR OF AV ROOM
135-55100-030-000	Building Maint & Supplies	6,500	[redacted]	6,500	[redacted]	
135-55120-030-000	Cleaning Services	8,100	[redacted]	8,100	[redacted]	CLEANING FOR TCMUD BUILDING ONLY
135-55160-030-000	Professional Outside Services	58,000	[redacted]	58,000	[redacted]	M3 IT SERVICES $48,000 -SEE SCHEDULE GF-L
135-55161-030-000	Town Personnel Contract	6,170	[redacted]	26,170	[redacted]	SEE SCHEDULE GF-L
135-55165-030-000	Collection Fees	200	[redacted]	200	[redacted]	
135-55205-030-000	Utility Billing Contract	8,200	[redacted]	8,200	[redacted]	COST FOR PRINTING MONTHLY STATEMENTS
135-60005-030-000	Telephone	13,360	[redacted]	13,360	[redacted]	INCLUDES $10,860 FOR IT (WWTP WAS NOT ADDED IN PRIOR YR) AND $2,500 AFTER HOURS ANSWERING SERVICE
135-60010-030-000	Communications/Mobiles	4,057	[redacted]	4,057	[redacted]	
135-60020-030-000	Electricity	14,978	[redacted]	14,978	[redacted]	SEE SCHEDULE GF-K
135-60025-030-000	Water	1,500	[redacted]	1,500	[redacted]	
135-60035-030-000	Postage	28,500	[redacted]	28,500	[redacted]	
135-60040-030-000	Bank Service Charges & Fees	32,000	[redacted]	32,000	[redacted]	BANK FEES INCREASING DUE TO MORE ONLINE PAYMENTS
135-60050-030-000	Bad Debt Expense	6,200	[redacted]	6,200	[redacted]	
135-60055-030-000	Insurance	48,751	[redacted]	48,751	[redacted]	TML INVOICE AMOUNT
135-60066-030-000	Publications/Books/Subscripts	1,000	[redacted]	1,000	[redacted]	
135-60070-030-000	Dues & Memberships	5,000	[redacted]	5,000	[redacted]	
135-60075-030-000	Meetings	400	[redacted]	400	[redacted]	
135-60079-030-000	Public Education	5,000	[redacted]	5,000	[redacted]	
135-60080-030-000	Schools & Training	10,235	[redacted]	10,235	[redacted]	SEE SCHEDULE GF-G
135-60100-030-000	Travel & per diem	5,400	[redacted]	5,400	[redacted]	SEE SCHEDULE GF-G
135-60110-030-000	Physicals/Testing	200	[redacted]	200	[redacted]	

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Account	Description	Original FY 2015 Budget	[redacted]	Proposed Amend #1	[redacted]	Comments
135-60115-030-000	Elections	0	[redacted]	0	[redacted]	NO ELECTION TO BE HELD IN FY 15
135-60125-030-000	Advertising	2,500	[redacted]	2,500	[redacted]	
135-60235-030-000	Security	1,350	[redacted]	1,350	[redacted]	$1350 FOR IT
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	17,500	[redacted]	17,500	[redacted]	REDUCED TO FUND CAPITAL IMPROVEMENTS
135-60270-030-000	4th of July Celebration	10,000	[redacted]	10,000	[redacted]	
135-60336-030-000	Intergov Trans Out (MUD I&S)	0	[redacted]	0	[redacted]	
135-60344-030-000	Intergov Trans Out (Fire Dept)	0	[redacted]	0	[redacted]	
135-60360-030-000	Furniture/Equipment < $5000	10,475	[redacted]	10,475	[redacted]	1/2 SCREEN $1800, BOARDROOM CHAIRS $ 4375 (COST SPLIT WITH TOWN); BINDING MACHINE $1800
135-65010-030-000	Uniforms	1,855	[redacted]	1,855	[redacted]	SEE SCHEDULE GF-F
135-65055-030-000	Hardware IT	75,966	[redacted]	35,226	[redacted]	SEE SCHEDULE GF-L
135-65085-030-000	Office Supplies	9,000	[redacted]	9,000	[redacted]	ALL DEPARTMENTS COMBINED. INCLUDES $371 FOR IT
135-65090-030-000	Printer Supplies & Maintenance	4,732	[redacted]	4,732	[redacted]	SEE SCHEDULE GF-L
135-65095-030-000	Maintenance Supplies	5,000	[redacted]	5,000	[redacted]	NEW VACUUM AND SMALL CLEANING EQUIPMENT
135-65097-030-000	Vending Machine Supplies	200	[redacted]	200	[redacted]	VENDING AT WWTP AND COLLECTIONS BARN
135-65105-030-000	Printing	4,800	[redacted]	4,800	[redacted]	ADDITIONAL PRINTING FOR CUSTOMER PUBLICATIONS
135-69005-030-000	Capital Outlays	125,000	[redacted]	67,000	[redacted]	SEE SCHEDULE GF-A
135-69170-030-000	Copier Lease Installments	4,236	[redacted]	4,236	[redacted]	SEE SCHEDULE GF-L
135-69195-030-000	Gasb34/Reserve for Replacement IT	16,329	[redacted]	16,329	[redacted]	SEE SCHEDULE GF-L
	Subtotal Administration	**1,287,018**	[redacted]	**1,244,663**	[redacted]	
Non Departmental						
135-55045-039-000	Legal	250,000	[redacted]	300,000	[redacted]	Additional for bond litigation related legal expenses
135-55055-039-000	Auditing	22,491	[redacted]	22,491	[redacted]	
135-55060-039-000	Appraisal	10,000	[redacted]	10,000	[redacted]	
135-55065-039-000	Tax Admin Fees	3,800	[redacted]	3,800	[redacted]	
	Subtotal Non Departmental	**286,291**	[redacted]	**336,291**	[redacted]	

Total General Fund Revenues	**8,444,333**	[redacted]	**8,478,933**
Total General Fund Expenses	**8,444,333**	[redacted]	**8,478,933**
Net Budget Surplus (Deficit)	**0**	0	**0**

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FIRE DEPARTMENT

Account	Description	Original FY 2015 Budget	[redacted]	PROPOSED Amend #1	[redacted]	
Revenues						
122-40001-000-000	Assessment - Emerg Svcs	357,462	[redacted]	357,462	[redacted]	SEE SCHEDULE TAX_ASSESS
122-40003-000-000	Emer Svcs Assessmen/Delinquent	0	[redacted]	0	[redacted]	
122-40010-000-000	Property Taxes/MUD Fire	872,859	[redacted]	872,859	[redacted]	SEE SCHEDULE TAX_ASSESS
122-40011-000-000	Property Taxes/Fire-Delinquent	0	[redacted]	0	[redacted]	
122-40015-000-000	Property Taxes/Assessments P&I	750	[redacted]	750	[redacted]	
122-40020-000-000	Property Taxes/Fire P&I	4,500	[redacted]	4,500	[redacted]	
122-42014-000-000	Fire Permits/Sprinkler	6,000	[redacted]	6,000	[redacted]	
122-43400-000-000	Fire Inspections	700	[redacted]	700	[redacted]	
122-43415-000-000	Denton/Tarrant Cty Pledge-Fire	10,000	[redacted]	10,000	[redacted]	
122-49035-000-000	Prior Year Reserves	125,670	[redacted]	125,670	[redacted]	FROM GASB 137-32112-000-000
122-49900-000-000	Miscellaneous Income	6,000	[redacted]	6,000	[redacted]	
	Total	**1,383,940**	[redacted]	**1,383,940**	[redacted]	

Account	Description	Original FY 2015 Budget	[redacted]	PROPOSED Amend #1	[redacted]	
Expenses						
122-50005-045-000	Salaries & Wages	469,067	[redacted]	469,067	[redacted]	SEE SCHEDULE GF-H
122-50010-045-000	Overtime	46,745	[redacted]	46,745	[redacted]	SEE SCHEDULE GF-H
122-50011-045-000	Holiday Pay	14,930	[redacted]	14,930	[redacted]	SEE SCHEDULE GF-H
122-50016-045-000	Longevity	5,505	[redacted]	5,505	[redacted]	SEE SCHEDULE GF-H
122-50017-045-000	Certification	4,800	[redacted]	4,800	[redacted]	SEE SCHEDULE GF-J
122-50020-045-000	Retirement	91,396	[redacted]	91,396	[redacted]	SEE SCHEDULE GF-I
122-50026-045-000	Medical Insurance	59,169	[redacted]	59,169	[redacted]	SEE SCHEDULE GF-I
122-50027-045-000	Dental Insurance	4,390	[redacted]	4,390	[redacted]	SEE SCHEDULE GF-I
122-50028-045-000	Vision Insurance	811	[redacted]	811	[redacted]	SEE SCHEDULE GF-I
122-50029-045-000	Life Insurance & Other	4,030	[redacted]	4,030	[redacted]	SEE SCHEDULE GF-I
122-50030-045-000	Social Security Taxes	33,421	[redacted]	33,421	[redacted]	SEE SCHEDULE GF-H
122-50035-045-000	Medicare Taxes	7,292	[redacted]	7,292	[redacted]	SEE SCHEDULE GF-H
122-50040-045-000	Unemployment Taxes	1,657	[redacted]	1,657	[redacted]	SEE SCHEDULE GF-H
122-50045-045-000	Workman's Compensation	8,692	[redacted]	8,692	[redacted]	
122-50060-045-000	Pre-employment Physicals/Test	250	[redacted]	250	[redacted]	
122-50075-045-000	Tuition Reimbursement	300	[redacted]	300	[redacted]	MUD FY 2015 SHARE
122-55030-045-000	Software & Support	7,378	[redacted]	7,378	[redacted]	SEE SCHEDULE GF-L
122-55045-045-000	Legal	1,500	[redacted]	1,500	[redacted]	(YTD amount includes refund from Interpleador filed regarding building)
122-55080-045-000	Maintenance & Repairs	18,552	[redacted]	18,552	[redacted]	MOVED CABLE TO ITS OWN ACCOUNT
122-55090-045-000	Vehicle Maintenance	12,000	[redacted]	12,000	[redacted]	
122-60005-045-000	Telephone	50	[redacted]	50	[redacted]	
122-60010-045-000	Communications/Mobiles	5,000	[redacted]	5,000	[redacted]	INCLUDES $1400 DENTON DISPATCH
122-60020-045-000	Electricity/Gas	9,026	[redacted]	9,026	[redacted]	SEE SCHEDULE GF-K 50% PAID BY TOWN
122-60025-045-000	Water	1,200	[redacted]	1,200	[redacted]	50% PAID BY TOWN
122-60026-045-000	Cable	1,920	[redacted]	1,920	[redacted]	MOVED CABLE FROM MAINTENANCE & REPAIRS
122-60030-045-000	Rent And/Or Usage	211,829	[redacted]	211,829	[redacted]	SEE SCHEDULE FD-B
122-60035-045-000	Postage	100	[redacted]	100	[redacted]	
122-60055-045-000	Insurance	12,179	[redacted]	12,179	[redacted]	
122-60066-045-000	Publications/Books/Subscrips	200	[redacted]	200	[redacted]	
122-60070-045-000	Dues & Memberships	15,180	[redacted]	15,180	[redacted]	SEE SCHEDULE FD-A
122-60080-045-000	Schools & Training	4,280	[redacted]	4,280	[redacted]	SEE SCHEDULE FD-A
122-60096-045-000	Emergency Management	1,400	[redacted]	1,400	[redacted]	
122-60100-045-000	Travel & per diem	13,577	[redacted]	13,577	[redacted]	SEE SCHEDULE FD-A
122-60110-045-000	Physicals/Testing	2,000	[redacted]	2,000	[redacted]	
122-60125-045-000	Advertising	5,100	[redacted]	5,100	[redacted]	Volunteer recruitment program advertisements and billing inserts
122-60160-045-000	Programs & Special Projects	4,500	[redacted]	4,500	[redacted]	
122-60180-045-000	Fire Inspection/Enforcement	1,000	[redacted]	1,000	[redacted]	
122-60195-045-000	Flags & Repair	2,000	[redacted]	2,000	[redacted]	

TCMUD000645

Trophy Club MUD No.1
FY 2015 Budget
Amendment No. 1 12/16/14

Account	Description	Original FY 2015 Budget	[redacted]	PROPOSED Amend #1	[redacted]	
122-60243-045-000	Prior Year Expense	0	[redacted]	0	[redacted]	
122-60245-045-000	Miscellaneous Expense	1,000	[redacted]	1,000	[redacted]	
122-65005-045-000	Fuel & Lube	10,454	[redacted]	10,454	[redacted]	SEE SCHEDULE GF-M
122-65010-045-000	Uniforms	2,000	[redacted]	2,000	[redacted]	
122-65015-045-000	Protective Clothing	5,200	[redacted]	15,200	[redacted]	4 new volunteers require protective gear
122-65030-045-000	Chemicals	200	[redacted]	200	[redacted]	
122-65035-045-000	Small Tools	2,500	[redacted]	2,500	[redacted]	
122-65055-045-000	Hardware	9,000	[redacted]	9,000	[redacted]	SEE SCHEDULE GF-L REPLACEMENT LAPTOPS FOR FIRE-COST SPLIT 50% WITH TOWN
122-65085-045-000	Office Supplies	500	[redacted]	500	[redacted]	
122-65105-045-000	Printing	548	[redacted]	548	[redacted]	SEE SCHEDULE GF-L /INCLUDES IT PRINTING COSTS AND OUTSIDE PRINTING
122-69008-045-000	Short Term Debt -Principal	158,262	[redacted]	158,262	[redacted]	SEE SCHEDULE GF-B
122-69009-045-000	Short Term Debt -Interest	50,000	[redacted]	50,000	[redacted]	SEE SCHEDULE GF-B
122-69050-045-000	Radios	23,500	[redacted]	23,500	[redacted]	CONTINUATION OF RADIO REPLACEMENTS
122-69195-045-000	GASB34/Reserve for Replacement	17,950	[redacted]	17,950	[redacted]	
122-69255-045-000	Airpacks	20,400	[redacted]	10,400	[redacted]	4 included with new truck; 2 additional needed to finalize replacement program
	Total	1,383,940	[redacted]	1,383,940	[redacted]	

Total Fire Revenues	1,383,940	[redacted]	1,383,940
Total Fire Expenses	1,383,940	[redacted]	1,383,940
Net Budget Surplus (Deficit)	0	0	0

SCHEDULE GF - A
FY 15 CAPITAL OUTLAYS

WATER - PURCHASES

DESCRIPTION	AMOUNT
GPS System	10,100
Backhoe	0
1 ton Truck	45,000
1/2 ton Truck	0
Total:	55,100

WATER - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
10 Valves $6500 each	65,000
Ft. Worth Water Line	680,000
12 inch valve @ water plant	10,000
Pin Oak (Streets Project)	80,156
Timber Line Ct. (Streets Project)	31,250
Pebble Beach (Streets Project)	197,500
TW King EST Drain Line and Valve	25,960
Water Supply Feasiblity & Route Study with Westlake	32,600
Total:	1,122,466

ADMINISTRATION - PURCHASES

DESCRIPTION	AMOUNT
SUV	25,000
Total:	25,000

WASTEWATER - PURCHASES

DESCRIPTION	AMOUNT
Crane Truck Bed	30,000
Total:	30,000

WASTEWATER - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
Force Main Upgrade at Lift #2	120,000
Oakhill Sewer Line Rehab	0
Total:	120,000

ADMINISTRATION - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
Front Office Remodel (UB Booths)	0
Hardware (see Schedule GF-L)*	42,000
Total:	42,000

*Hardware was budgeted but auditor requested 4 items over $5000 be moved to Capital Outlay.

TCMUD000647

SCHEDULE GF - B
DEBT PAYMENTS

LONG TERM DEBT

	MUD/PID Paid	Par	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Maturity Date	First Callable Date	Project/Reason
Series 2010 (Tax)	MUD	$2,000,000	$70,000	$36,867	$36,867	$73,733	$143,733	9/1/2031	9/1/2020	Trophy Club Fire Station and costs related to the issuance of the Bonds.
Series 2012 (Tax)	MUD	$2,355,000	$195,000	$26,625	$26,625	$53,250	$248,250	9/1/2023	9/1/2020	Refund MUD #2 Unlimited Tax Bonds, 2002 and costs related to the issuance of the Bonds.
Series 2013 (Tax)	MUD	$1,905,000	$175,000	$25,763	$25,763	$51,525	$226,525	9/1/2023	9/1/2023	Refund MUD #2 Unlimited Tax Bonds Series 2003 and MUD #2 Unlimited Tax Refunding Bonds Series 2005 and costs related to the issuance of the Bonds.
SUBTOTAL MUD-ONLY TAX BONDS:		*$6,260,000*	*$440,000*	*$89,254*	*$89,254*	*$178,508*	*$618,508*			
Series 2015 (Tax)	MUD/PID	$5,765,000	$0	$0	$224,595	$224,595	$224,595	9/1/2035	9/1/2024	Tax Bonds for Wastewater Plant Expansion Issued 10/1/2014
SUBTOTAL ALL MUD/PID TAX BONDS:		*$5,765,000*	*$0*	*$0*	*$224,595*	*$224,595*	*$224,595*			
SUBTOTAL ALL TAX BONDS:		*$12,025,000*	*$440,000*	*$89,254*	*$313,849*	*$403,103*	*$843,103*			
Series 2015 (Revenue)		$9,230,000	$0	$0	$230,678	$230,678	$230,678	9/1/2035	9/1/2024	Revenue Bonds for WWTP Expansion; expect lower interest rate & any additional towards reserve funding*
SUBTOTAL REVENUE BONDS:		*$9,230,000*	*$0*	*$0*	*$230,678*	*$230,678*	*$230,678*			
TOTAL ALL BONDS:		$21,255,000	$440,000	$89,254	$544,527	$633,781	$1,073,781			

*Revenue bond covenants require 1 year debt service in reserves; usually allow 5 years from issuance date to accumulate the reserve.

SHORT TERM DEBT

	Original PAR	Outstanding Debt	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Payoff Date	Project/Reason	Department
Notes Payable	$179,955	$35,991	$35,991	$1,423	$0	$1,423	$37,414	8/4/2015	2009 Gap Vax	**WW**
2013 Revenue Note	$445,000	$302,000	$150,000	$2,794	$1,406	$4,200	$154,200	9/1/2016	2013 Capital Projects	**86% WATER & 14% WW**
2015 Fire Truck Lease	$1,250,000	$1,250,000	$158,262	$50,000	$0	$50,000	$208,262	1/1/2022	2015 Fire Truck	**Fire**
Total:	$1,874,955	$1,587,991	$344,253	$54,217	$1,406	$55,623	*$399,876*			

TCMUD000648

SCHEDULE GF-L
CONTRACTUAL SERVICES WITH TOWN OF TROPHY CLUB AND IT SERVICES

Department	Amount FY 2015	Comment	Amount FY 2014
135-55161-030-000			
Information Technology- 70% Town 30% MUD IT Budget	20,000	Information Technology- 60% Town 40% MUD IT Budget	79,632
Grounds Maintenance	9025	Includes all site except WWTP, 17 per year	9025
Town Portion of cleaning for TCMUD Building	-2,855		
		Facility Maintenance	-11,609
TOTAL:	26,170		77,048

Account	Description		Amount		
135-55160-030					
Professional Outside Services			$48,000		
	Totals:			$ 48,000	
135-55030-030					
Software & Support	Used R For Recurring, NR For Non-Recurring				
	R-STW - GL Support & Upgrades	$	4,250		
	R-STW Payroll Support & Upgrades	$	1,000		
	R-STW - UB Support & Upgrades	$	2,625		
	R-STW-AR Support & Upgrades	$	1,000		
	NR-STW-Upgrade for New Server	$	8,100		STW increased quote for upgrade to new server
	R-STW- Base Financials Lease and Mainteneance	$	5,860		
	R-STW- UB and CR Lease and Maintenance	$	2,385		
	R-STW-Misc, A/R Pcard, Report Dist	$	3,620		
	R-STW-- STW Tools Maintenance	$	1,500		
	R-STW Vision Reporting Annual Maintenance	$	973		
	R-STW eFormz Annual Maintenance	$	250		
	R-Clear Rec Annual Maintenance	$	600		
	R-STW PowerHouse (Part of core apps) Lease & Maint	$	1,650		
	R-Internet Connectivity	$	16,000		Backup internet provider added.
	R-Web Hosting	$	300		
	R-Web Streaming Provider	$	-		
	R-Web Maintenance (Domains, SSL Cert, etc)	$	85		
	R-Symantec Image Maintenance, Shared	$	-		
	R-TotalInfo for PEG Channel, 50% shared	$	500		
	R-Firewall Security Updates & Suppt, 50% Shared	$	-		
	R-Network Security Software, 50% Shared	$	-		
	R-Miscellaneous Software and Licensing	$	20,570		
	R-Connect-CTY Maintenance, 50% Shared	$	3,650		
	R-Electronic Timeclock/Payroll Main, 50% Shared	$	1,230		
	R-Helpdesk Software Maintenance, 50% Shared	$	-		
	R-Barracuda Mail Screening, Shared	$	-		
	R-ListServ 50% Shared	$	450		
	R-Fuel Master Maintenance, 50% Shared.	$	-		No longer use this so canceled before renewal
Contract expires 2015	R-Annual Support for Website	$	3,000		
	R-Automatic Meter Reading Maintenance	$	3,590		
	R-Pipelogix Maintenance	$	1,900		
	R-AudioTel Remit Plus Annual Support	$	1,750		
	R-AudioTel Annual Scanner Support	$	585		
	Totals:			$ 87,423	
135-55070-030					

Account	Description		Amount		Total	
Independent Labor	R-Consulting and Support Fees		27,550			
(one-time setup fees for M3)	**Totals:**			$	27,550	Budgeted but did not get carried into budget worksheet
135-60005-030 Telephone	Main Phone Numbers/Local Service, 50% Shared	$	5,080			
	WWTP Phone Service	$	5,780			
	Phone System Maintenance, 50% Shared	$	-			
	Repairs (Non-Maintenance), 50% Shared	$	-			
	IS Dept Long Distance, 50% Shared	$	-			
	Totals:			$	10,860	
135-60235-030 Security	R-access Control System, 50% Shared		1350			
	Totals:			$	1,350	
122-55030-045 Software & Support - Fire Dept	Description		Amount			
	R-Firehouse Support and Maintenance	$	570			
	R-Fire- OSSI Support (3 units)	$	228			
	R-Denton County RMS Bandwidth, 50% shared	$	5,700			
	R-Web Maintenance (Domains, SSL Cert, etc) 50% shared	$	10			
	R-Symantec Image Maintenance, 50% shared	$	42			
	R-Barracuda Mail Screening, 50% shared	$	41			
	R-Anti-Virus Maintenance and Support, 50% shared	$	38			
	R-Malware-Bytes Maintenance and Support, 50% shared	$	48			
	R-Hosted Exchange, 50% shared	$	510			
	NR-Adobe Upgrade, 50% shared	$	131			
	R-Web Hosting, 50% shared	$	60			
	Totals:			$	7,378	
122-65055-045 Hardware	Description		Amount			
	R-Repair and Maintenance	$	750			
	NR-Replacement Computers	$	-			
	NR-Replacement Copiers & Printers	$	-			
	NR-Replacement First Responders MDT, 50% shared	$	8,250			
	Totals:			$	9,000	
135-65055-030 Hardware	Description		Amount			
	R-Backup Tape Replacement, 50% Shared	$	-			
	R-Accessories, mice, keyboards, etc, 50% Shared	$	-			
	R-Repair and Maintenance	$	-			
	R-Network Hardware	$	-			
	R-A/V Miscellaneous Equipment, 50% Shared	$	1 200			
	R-Fire Extinguishers Maintenance	$	60			
	Totals:			$	1,260	

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GASB 34 Expenditures (Offsetting Revenue)

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LAPTOPS FOR WATER ONLY FIRE MOVED TO 122 ACCOUNT	NR - Replacement Computers	$	6,337
	NR - Replacement Servers	$	-
	NR - Replacement Copiers & Printers	$	-

TCMUD000650

Account	Description		Amount		Total	
	NR - Replacement Infrastructure	$	68,369			$42,000 IS CAPITALIZED SO MOVED TO CAPITAL OUTLAY
	NR - Replacement Phones	$	-			
	NR - Replacement Audio Video	$	-			
	NR - Replacement Security	$	-			
	NR - Replacement Software	$	-			
	NR - Replacement First Responders MDT	$	-			
	NR - Replacement Other	$	-	$	74,706	GASB REVENUE IN BUDGET
	Used R For Recurring, NR For Non-Recurring					
	Totals:			**$**	**75,966**	
13565085-030 Office Supplies	CD/DVD Media (All depts receive media from IS)		371			
	Totals:			**$**	**371**	
122-65105-045 Printing	We use the following formula to determine the annual costs. We take the average toner yield and divide it by the page counts to determine the amount of toner needed per device. We have also included a few maintenance kits for the older printers. It does include all the plotter supplies.	$	498			
	Totals:			**$**	**498**	
135-65090-030 Printer Supplies	We use the following formula to determine the annual costs. We take the average toner yield and divide it by the page counts to determine the amount of toner needed per device. We have also included a few maintenance kits for the older printers. It does include all the plotter supplies	$	4,732			
	Totals:			**$**	**4,732**	
135-69170-030 Copier Rental/Lease	Description		Amount			
	Monthly lease for the following copiers.					
	Administration Copier BW (7667) Color (2000) Month	$	4,236			
	Public Works Copier	$	-			
	Totals:			**$**	**4,236**	
Account	**Description**		**Amount**			
135-69195-030 Transfer to Future Replacment Reserve	Description		Amount			
	Information Systems Replacement Fund ($134,555 Total Assets)	$	16,329			
	Totals:			**$**	**16,329**	

TCMUD000651

TROPHY CLUB M.U.D. NO. 1
FY 2015 BUDGET
AMENDMENT #2 April 21, 2015

Budget Summary

General Fund	
Revenue	7,540,350
FY 2015 Tax Collections	167,857
FY 2015 PID Surcharges	133,997
Reserve Funds	1,004,309
Total Revenue	8,846,514
Water Expense	5,688,555
Wastewater Expense	1,353,397
Board of Directors Expense	22,881
Administration Expense	1,277,988
Non-Departmental Expense	503,694
Total Expense	8,846,514
Net Budget Surplus/Deficit	0

Fire Fund	
Revenue	31,200
FY 2015 Tax Collections	872,859
FY 2015 PID Assessment	357,462
Reserve Funds	171,030
Total Revenue	1,432,551
Fire Expense	1,432,551
Total Expense	1,432,551
Net Budget Surplus/Deficit	0

Debt Service Tax Fund*	
Revenue	281,559
FY 2015 Tax Collections	466,019
Reserve (PID Fees/Other)	14,000
Total Revenue	761,578
Debt Service Expense	726,534
Total Expense	726,534
Net Budget Surplus/Deficit	35,044

Debt Service Revenue Fund*	
Revenue	136,989
Total Revenue	136,989
Debt Service Expense	136,989
Total Expense	136,989
Net Budget Surplus/Deficit	0

* Debt Service Fund was split into two funds- One for Tax Debt and One for Revenue Debt

2015 Property Value Summary

MUD Tarrant Co	294 312,465
MUD Denton Co	835 270,435
PID	462,597,909
Total Value	**1,592,180,809**

Tax Rate Summary

	2014	2015
O&M (General Fund) Tax	0 00935	0 01486
I & S (Debt Service) Tax	0 03666	0 04126
Fire Tax	0 08738	0.07727
Total Tax Rate	**0.13339**	**0.13339**
Increase/Decrease:		*0.00000*
PID Fire Assessment Rate	**0.08738**	**0.07727**
Reduction:		*-0.01011*

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TCMUD000652

GENERAL FUND

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
	General Fund Revenues					
135-40000-000-000	Property Taxes	167,857	167,857	167,857	164,449	SEE SCHEDULE TAX_ASSESS
135-40002-000-000	Property Taxes/Delinquent	0	0	0	401	
135-40015-000-000	Property Taxes/P & I	900	900	900	375	
135-40025-000-000	PID Surcharges	133,997	133,997	133,997	68,984	SEE SCHEDULE TAX_ASSESS
135-43215-000-000	Insurance Settlement	0	0	0		
135-47000-000-000	Water	5,286,045	5,286,045	4,747,789	1,374,488	SEE SCHEDULE GF-D: ERROR IN BUDGET FOR VOLUMETRIC PER TIER GROUP FROM STW IN HIGH USAGE MONTHS
135-47005-000-000	Sewer	2,270,982	2,270,982	2,270,982	914,667	SEE SCHEDULE GF-E
135-47025-000-000	Penalties	63,416	63,416	80,000	46,419	SEE SCHEDULE GF-D: PENALTIES HAVE INCREASED
135-47030-000-000	Service Charges (Disconnect Fees)	8,000	8,000	10,000	5,793	SEE SCHEDULE GF-D: INCREASE IN DISCONNECTIONS
135-47035-000-000	Plumbing Inspections	2,000	2,000	2,000	1,350	
135-47045-000-000	Sewer Inspections	5,000	5,000	5,000	4,050	
135-47070-000-000	TCCC Effluent Charges	86,815	86,815	86,815	14,545	SEE SCHEDULE GF-E
135-48005-000-000	Utility Fees	184,000	184,000	184,000	105,800	SEE SCHEDULE GF-D
135-49010-000-000	Interest Income	5,000	5,000	5,000	3,064	
135-49016-000-000	Cell Tower Revenue	10,164	10,164	10,164	5,463	
135-49018-000-000	Building Rent Income	7,000	7,000	7,000	3,500	$583.33 PER MONTH COLLECTION BARN RENT FROM TOWN
135-49030-000-000	Vending Revenue	350	350	0	0	WWTP AND COLLECTION BARN: ACTIVITY DISCONTINUED, COMPRESSOR WENT OUT IN DRINK COOLER
135-49035-000-000	Prior Year Reserves	0	0	929,603	0	FORT WORTH WATER LINE AND WATER STUDY FUNDED FROM RESERVES
135-49036-000-000	GASB Reserves	74,706	74,706	74,706	74,706	SEE SCHEDULE GF-L, GASB RESERVES FOR SCHEDULED COMPUTER REPLACEMENTS
135-49075-000-000	Oversize Meter Reimbursement	84,000	84,000	42,000	28,998	REVISED PROJECTION BASED ON YTD PERMITS
135-49141-000-000	Interfund Transfer In	0	0	19,607	19,607	$19,607 FROM HARDWARE SALE TO TOWN
135-49900-000-000	Miscellaneous Income	54,000	88,600	68,994	37,442	MOVED $19,607 FROM HARDWARE SALE TO TOWN TO INTERFUND TRANSFER IN
135-49901-000-000	Records Management Revenue	100	100	100	12	
135-49903-000-000	Recovery of Prior Year Expense	0	0	0	0	
135-49905-000-000	Gas Well Revenue	0	0	0	0	
	Total	8,444,333	8,478,933	8,846,514	2,874,113	

General Fund Expenses

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
Water & Distribution						
135-50005-010-000	Salaries & Wages	301,101	301,101	244,578	92,114	SEE SCHEDULE GF-H: REVISED DUE TO PERSONNEL CHANGES
135-50010-010-000	Overtime	19,500	19,500	19,500	6,473	SEE SCHEDULE GF-H
135-50016-010-000	Longevity	5,343	5,343	2,705	2,705	SEE SCHEDULE GF-H: REVISED DUE TO PERSONNEL CHANGES
135-50017-010-000	Certification	4,800	4,800	3,900	1,375	SEE SCHEDULE GF-H: REVISED DUE TO PERSONNEL CHANGES
135-50020-010-000	Retirement	29,349	29,349	23,987	9,179	SEE SCHEDULE GF-J: REVISED DUE TO PERSONNEL CHANGES
135-50026-010-000	Medical Insurance	44,988	44,988	51,487	13,559	SEE SCHEDULE GF-I: REVISED DUE TO PERSONNEL CHANGES
135-50027-010-000	Dental Insurance	3,288	3,288	4,188	1,087	SEE SCHEDULE GF-I: REVISED DUE TO PERSONNEL CHANGES
135-50028-010-000	Vision Insurance	834	834	990	253	SEE SCHEDULE GF-I: REVISED DUE TO PERSONNEL CHANGES
135-50029-010-000	Life Insurance & Other	3,074	3,074	3,074	929	SEE SCHEDULE GF-I
135-50030-010-000	Social Security Taxes	21,135	21,135	17,192	6,289	SEE SCHEDULE GF-H: REVISED DUE TO PERSONNEL CHANGES
135-50035-010-000	Medicare Taxes	4,943	4,943	4,021	1,471	SEE SCHEDULE GF-H: REVISED DUE TO PERSONNEL CHANGES
135-50040-010-000	Unemployment Taxes	1,242	1,242	1,242	58	SEE SCHEDULE GF-H
135-50045-010-000	Workman's Compensation	16,020	16,020	16,020	3,827	TML INVOICE AMOUNT
135-50060-010-000	Pre-emp Physicals/Testing	1,000	1,000	1,300	728	NEW PERSONNEL PHYSICALS/TESTING
135-50070-010-000	Employee Relations	300	300	300	112	
135-55005-010-000	Engineering	10,000	10,000	10,000	0	
135-55080-010-000	Maintenance & Repairs	71,242	71,242	81,113	33,502	ADDED REPAIR TO 250 HP PUMP AT WATER PLANT FOR $9,871
135-55090-010-000	Vehicle Maintenance	8,000	8,000	8,000	3,651	
135-55105-010-000	Maintenance-Heavy Equipment	3,500	3,500	3,500	243	
135-55135-010-000	Lab Analysis - MUD	5,500	5,500	5,500	1,831	
135-60010-010-000	Communications/Pagers/Mobiles	4,913	4,913	4,913	1,947	
135-60020-010-000	Electricity	170,765	170,765	160,765	54,203	SEE SCHEDULE GF-K: LOWER USAGE
135-60066-010-000	Publications/Books/Subscripts	500	500	500	0	
135-60070-010-000	Dues & Memberships	500	500	500	0	
135-60080-010-000	Schools & Training	4,138	4,138	4,138	722	SEE SCHEDULE GF-G
135-60090-010-000	Safety Program	400	400	400	0	
135-60100-010-000	Travel & per diem	1,500	1,500	1,500	0	SEE SCHEDULE GF-G
135-60105-010-000	Rent/Lease Equipment	1,500	1,500	1,500	0	EMERGENCY EQUIPMENT RENTAL IF NEEDED

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
135-60135-010-000	TCEQ Fees & Permits - MUD	49,275	49,275	49,275	18,605	REG ASSESSMENT ($22,500), WATER SYSTEM FEES ($6,775) & NTGW WELL FEES ($20,000)
135-60150-010-000	Wholesale Water	2,928,308	2,928,308	2,928,308	684,467	SEE SCHEDULE GF-C
135-60245-010-000	Miscellaneous Expenses	200	200	200	0	
135-60280-010-000	Property Maintenance	3,500	3,500	3,500	1,181	
135-60285-010-000	Lawn Equipment & Maintenance	250	250	250	0	
135-60360-010-000	Furniture/Equipment < $5000	3,500	3,500	3,500	0	
135-65005-010-000	Fuel & Lube	29,173	29,173	19,173	5,856	SEE SCHEDULE GF-M- LOWER FUEL COSTS
135-65010-010-000	Uniforms	3,620	3,620	3,620	2,308	SEE SCHEDULE GF-F
135-65030-010-000	Chemicals	7,000	7,000	10,000	4,842	HIGHER CHLORINE DEMAND
135-65035-010-000	Small Tools	1,200	1,200	1,200	68	
135-65040-010-000	Safety Equipment	1,000	1,000	1,000	277	
135-65050-010-000	Meter Expense	161,500	161,500	165,000	24,910	ADD $3500 FOR BEACON SMART METER PILOT PROGRAM
135-69005-010-000	Capital Outlays	1,089,006	1,177,566	1,457,597	140,466	SEE SCHEDULE GF-A-ADDED WATER PROJECTS AND ADDITIONAL FORT WORTH LINE COSTS
135-69006-010-000	Long Term Debt Payment from Water Sales	0	0	0	0	SEE SCHEDULE GF-B
135-69008-010-000	Short Term Debt-Principal	129,000	129,000	129,000	129,000	SEE SCHEDULE GF-B
135-69009-010-000	Short Term Debt-Interest	3,612	3,612	3,612	2,416	SEE SCHEDULE GF-B
135-69195-010-000	Gasb34/Reserve for Replacement	75,000	75,000	75,000	75,000	1/10 MAJOR MAINTENANCE COST TOWN'S ELEVATED STORAGE TANK $45,000
135-69281-010-000	Tank Inspection Contract	151,507	151,507	151,507	126,958	ANNUAL CONTRACT
135-55135-010-001	Lab Analysis - PID	5,000	5,000	5,000	2,168	PID PORTION
135-60135-010-001	TCEQ Fees & Permits- PID	5,000	5,000	5,000	2,419	PID PORTION
	Subtotal Water	5,386,025	5,474,585	5,688,555	1,457,199	
Wastewater & Collections						
135-50005-020-000	Salaries & Wages	305,744	305,744	307,875	141,631	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50010-020-000	Overtime	19,500	19,500	24,500	16,153	SEE SCHEDULE GF-H- ADDITIONAL ON CALL SCHEDULING FOR WW PERSONNEL
135-50016-020-000	Longevity	5,617	5,617	5,617	5,615	SEE SCHEDULE GF-H
135-50017-020-000	Certification	6,600	6,600	6,600	3,300	SEE SCHEDULE GF-H
135-50020-020-000	Retirement	29,948	29,948	30,317	14,905	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50026-020-000	Medical Insurance	61,001	61,001	56,244	27,618	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50027-020-000	Dental Insurance	4,146	4,146	3,696	1,766	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50028-020-000	Vision Insurance	990	990	912	411	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50029-020-000	Life Insurance & Other	3,194	3,194	3,194	1,663	SEE SCHEDULE GF-I
135-50030-020-000	Social Security Taxes	21,680	21,680	21,812	9,273	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50035-020-000	Medicare Taxes	5,070	5,070	5,101	2,169	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50040-020-000	Unemployment Taxes	1,242	1,242	1,242	92	SEE SCHEDULE GF-H
135-50045-020-000	Workman's Compensation	16,020	16,020	16,020	3,827	TML INVOICE AMOUNT
135-50060-020-000	Pre-emp Physicals/Testing	150	150	300	126	ADDITIONAL EMPLOYEE TESTING
135-50070-020-000	Employee Relations	550	550	650	451	ADDITIONAL MEETINGS
135-55070-020-000	Independent Labor	0	0	0	0	
135-55080-020-000	Maintenance & Repairs	58,000	58,000	72,600	52,435	ADDITIONAL REPAIRS- REPLACED PIPING AND RESTORED CUSTOMER'S YARD; PROJECTED SUMMER MAINTENANCE
135-55090-020-000	Vehicle Maintenance	3,000	3,000	3,000	2,789	NEW VEHICLES LESS MAINTENANCE
135-55105-020-000	Maintenance-Heavy Equipment	500	500	500	21	
135-55125-020-000	Dumpster Services	55,000	55,000	55,000	32,177	
135-55135-020-000	Lab Analysis	25,000	25,000	25,000	14,310	
135-60010-020-000	Communications/Pagers/Mobiles	4,662	4,662	4,662	2,667	
135-60020-020-000	Electricity	149,292	149,292	139,292	61,790	SEE SCHEDULE GF-K- LOWER USAGE
135-60066-020-000	Publications/Books/Subscripts	400	400	400	135	
135-60070-020-000	Dues & Memberships	250	250	250	307	
135-60080-020-000	Schools & Training	4,065	4,065	3,065	1,018	SEE SCHEDULE GF-G- FREE TRAINING OPPORTUNITIES HAVE BEEN AVAILABLE
135-60090-020-000	Safety Program	550	550	550	0	
135-60100-020-000	Travel & per diem	1,600	1,600	2,000	1,791	SEE SCHEDULE GF-G- ADDITIONAL TRAVEL COSTS
135-60105-020-000	Rent/Lease Equipment	9,000	9,000	7,500	0	EMERGENCY EQUIPMENT RENTAL IF NEEDED- LESS PROJECTED USE
135-60135-020-000	TCEQ Fees & Permits	17,150	17,150	17,150	9,019	REG. ASSESSMENT($8,550), ANNUAL FEE ($8,600)
135-60243-020-000	Prior Year Expense	0	0	0	0	
135-60245-020-000	Miscellaneous Expenses	300	300	300	0	
135-60285-020-000	Lawn Equipment & Maintenance	500	500	500	0	
135-60331-020-000	Interfund Transfer Out-Tax I&S	0	0	65,255	0	PID SURCHAGE TO TAX DEBT SERVICE
135-60332-020-000	Interfund Transfer Out- Rev I&S	357,538	295,933	136,989	0	SEE SCHEDULE GF-B2. FUNDS TO TRANSFER TO DEBT SERVICE BUDGET TO COVER REVENUE BONDS
135-60333-020-000	Interfund Transfer Out-Reserve	0	0	71,946	10,278	$10,278.00 PER MONTH (7 MOS.) TRANSFER TO FUND 528 FOR REVENUE BOND RESERVE FUNC
135-60360-020-000	Furniture/Equipment < $5000	0	0	0	0	

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TCMUD000654

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
135-65005-020-000	Fuel & Lube	36,328	36,328	20,328	9,816	SEE SCHEDULE GF-M- LOWER FUEL COSTS
135-65010-020-000	Uniforms	2,778	2,778	2,778	2,598	SEE SCHEDULE GF-F
135-65030-020-000	Chemicals	30,000	30,000	24,000	7,828	LESS CHEMICAL USAGE
135-65035-020-000	Small Tools	2,000	2,000	1,500	502	LESS SMALL TOOL PURCHASES
135-65040-020-000	Safety Equipment	750	750	750	162	
135-65045-020-000	Lab Supplies	13,000	13,000	13,000	5,933	
135-69005-020-000	Capital Outlays	150,000	150,000	142,000	98,691	SEE SCHEDULE GF-A-ACTUAL BID FOR LIFT STATION #2 FORCE MAIN RELOCATION LOWER THAN PROJECTED
135-69008-020-000	Short Term Debt-Principal	56,991	56,991	56,991	21,000	SEE SCHEDULE GF-B
135-69009-020-000	Short Term Debt-Interest	2,011	2,011	2,011	393	SEE SCHEDULE GF-B
	Subtotal Wastewater	1,462,115	1,400,512	1,353,397	564,663	
Board of Directors						
135-50005-026-000	Salaries & Wages	10,000	10,000	10,000	6,300	
135-50030-026-000	Social Security Taxes	620	620	620	391	
135-50035-026-000	Medicare Taxes	145	145	145	91	
135-50040-026-000	Unemployment Taxes	230	230	230	61	
135-50045-026-000	Workman's Compensation	36	36	36	18	
135-60066-026-000	Publications/Books/Subscripts	150	150	150	0	
135-60070-026-000	Dues & Memberships	500	500	500	35	
135-60075-026-000	Meetings	1,200	1,200	950	176	LESS MEETINGS
135-60080-026-000	Schools & Training	4,000	4,000	4,000	1,330	
135-60100-026-000	Travel & per diem	5,000	5,000	4,250	1,330	LESS TRAVEL & PER DIEM
135-60245-026-000	Miscellaneous Expenses	1,000	1,000	2,000	1,625	TOWN FOUNDER'S DAY CELEBRATION $1500
	Subtotal Board of Directors	22,881	22,881	22,881	11,357	
Administration						
135-50005-030-000	Salaries & Wages	477,578	477,578	470,732	216,603	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50010-030-000	Overtime	1,000	1,000	1,000	411	SEE SCHEDULE GF-H
135-50016-030-000	Longevity	3,283	3,283	3,283	3,283	SEE SCHEDULE GF-H
135-50020-030-000	Retirement	42,840	42,840	42,184	19,696	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50026-030-000	Medical Insurance	65,015	65,015	62,000	28,045	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50027-030-000	Dental Insurance	4,944	4,944	4,494	2,006	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50028-030-000	Vision Insurance	1,158	1,158	1,116	473	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES
135-50029-030-000	Life Insurance & Other	4,333	4,333	4,333	2,144	SEE SCHEDULE GF-I
135-50030-030-000	Social Security Taxes	30,079	30,079	29,654	12,950	SEE SCHEDULE GF-I - REVISED DUE TO PERSONNEL CHANGES

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TCMUD000655

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
135-50035-030-000	Medicare Taxes	7,422	7,422	7,317	3,029	SEE SCHEDULE GF-H- REVISED DUE TO PERSONNEL CHANGES
135-50040-030-000	Unemployment Taxes	1,449	1,449	1,449	250	SEE SCHEDULE GF-H
135-50045-030-000	Workman's Compensation	1,636	1,636	1,636	524	TML INVOICE AMOUNT
135-50060-030-000	Pre-emp Physicals/Testing	500	500	500	38	
135-50070-030-000	Employee Relations	5,000	5,000	5,000	2,262	
135-55030-030-000	Software & Support	75,588	87,423	121,635	92,780	SEE SCHEDULE GF-L - BACKUP INTERNET PROVIDER ADDED
135-55070-030-000	Independent Labor	8,000	32,550	32,550	25,800	
135-55080-030-000	Maintenance & Repairs	4,500	4,500	4,500	0	
135-55100-030-000	Building Maint & Supplies	6,500	6,500	6,500	3,414	
135-55120-030-000	Cleaning Services	8,100	8,100	8,100	3,765	CLEANING FOR TCMUD BUILDING ONLY
135-55160-030-000	Professional Outside Services	58,000	58,000	61,950	16,600	SEE SCHEDULE GF-L, BACKFLOW PREVENTION INVENTORY
135-55161-030-000	Town Personnel Contract	6,170	26,170	26,170	26,170	SEE SCHEDULE GF-L
135-55165-030-000	Collection Fees	200	200	200	0	
135-55205-030-000	Utility Billing Contract	8,200	8,200	8,200	3,182	COST FOR PRINTING MONTHLY STATEMENTS
135-60005-030-000	Telephone	13,360	13,360	13,360	5,654	INCLUDES $10,860 FOR TELEPHONE & $2,500 AFTER HOURS ANSWERING SVC
135-60010-030-000	Communications/Mobiles	4,057	4,057	4,057	2,042	
135-60020-030-000	Electricity	14,978	14,978	12,000	3,669	SEE SCHEDULE GF-K-LOWER USAGE
135-60025-030-000	Water	1,500	1,500	1,500	435	
135-60035-030-000	Postage	28,500	28,500	28,500	13,950	
135-60040-030-000	Bank Service Charges & Fees	32,000	32,000	32,000	21,133	
135-60050-030-000	Bad Debt Expense	6,200	6,200	6,200	1,284	
135-60055-030-000	Insurance	48,751	48,751	48,751	24,511	TML INVOICE AMOUNT
135-60066-030-000	Publications/Books/Subscripts	1,000	1,000	1,600	1,224	$891 STAR TELEGRAM NOTICE OF ADOPTION OF RULES
135-60070-030-000	Dues & Memberships	5,000	5,000	6,000	4,141	INCREASED DUES TO TRWA
135-60075-030-000	Meetings	400	400	400	60	
135-60079-030-000	Public Education	5,000	5,000	4,079	3,300	REDUCED DUE TO CONTRIBUTIONS FROM VENDORS FOR WATER FEST
135-60080-030-000	Schools & Training	10,235	10,235	10,235	2,688	SEE SCHEDULE GF-G
135-60100-030-000	Travel & per diem	5,400	5,400	5,400	748	SEE SCHEDULE GF-G
135-60110-030-000	Physicals/Testing	200	200	200	0	
135-60115-030-000	Elections	0	0	0	0	NO ELECTION TO BE HELD IN FY 15
135-60125-030-000	Advertising	2,500	2,500	2,500	2,004	
135-60235-030-000	Security	1,350	1,350	1,350	0	$1350 FOR IT
135-60245-030-000	Miscellaneous Expenses & DM Discretionary	17,500	17,500	17,500	3,436	
135-60270-030-000	4th of July Celebration	10,000	10,000	10,000	0	
135-60336-030-000	Intergov Trans Out (MUD I&S)	0	0	14,000		TRANSFER TO DEBT SERVICE
135-60344-030-000	Intergov Trans Out (Fire Dept.)	0	0	0	0	
135-60360-030-000	Furniture/Equipment < $5000	10,475	10,475	10,475	5,036	1/2 SCREEN $1800, BOARDROOM CHAIRS $ 4375 (COST SPLIT WITH TOWN), BINDING MACHINE $180(
135-65010-030-000	Uniforms	1,855	1,855	1,855	1,043	SEE SCHEDULE GF-F
135-65055-030-000	Hardware IT	75,966	35,226	35,226	33,885	SEE SCHEDULE GF-L
135-65085-030-000	Office Supplies	9,000	9,000	9,000	3,916	ALL DEPARTMENTS COMBINED. INCLUDES $371 FOR IT
135 65090 030 000	Printer Supplies & Maintenance	4,732	4,732	4,732	1,139	SEE SCHEDULE GF-L
135-65095-030-000	Maintenance Supplies	5,000	5,000	5,000	2,226	
135-65097-030-000	Vending Machine Supplies	200	200	200	0	VENDING AT WWTP AND COLLECTIONS BARN
135-65105-030-000	Printing	4,800	4,800	4,800	0	ADDITIONAL PRINTING FOR CUSTOMER PUBLICATIONS
135-69005-030-000	Capital Outlays	125,000	67,000	62,000	61,622	SEE SCHEDULE GF-A- REDUCTION OF COST FROM BUDGETED AMOUNT FOR SUV
135-69170-030-000	Copier Lease Installments	4,236	4,236	4,236	1,658	SEE SCHEDULE GF-L
135-69195-030-000	Gasb34/Reserve for Replacement IT	16,329	16,329	16,329	16,329	SEE SCHEDULE GF-L
	Subtotal Administration	**1,287,018**	**1,244,663**	**1,277,988**	**680,757**	
Non Departmental						
135-55045-039-000	Legal	250,000	300,000	467,403	393,340	Additional for litigation related legal expenses
135-55055-039-000	Auditing	22,491	22,491	22,491	16,836	
135-55060-039-000	Appraisal	10,000	10,000	10,000	6,082	
135-55065-039-000	Tax Admin Fees	3,800	3,800	3,800	2,456	
	Subtotal Non Departmental	**286,291**	**336,291**	**503,694**	**418,715**	

Total General Fund Revenues	**8,444,333**	**8,478,933**	**8,846,514**
Total General Fund Expenses	**8,444,333**	**8,478,933**	**8,846,514**
Net Budget Surplus (Deficit)	**0**	**0**	**0**

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TCMUD000656

FIRE DEPARTMENT

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	
Revenues						
122-40001-000-000	Assessment - Emerg Svcs	357,462	357,462	357,462	351,690	SEE SCHEDULE TAX_ASSESS
122-40003-000-000	Emer Svcs Assessmen/Delinquent	0	0	0	108	
122-40010-000-000	Property Taxes/MUD Fire	872,859	872,859	872,859	855,111	SEE SCHEDULE TAX_ASSESS
122-40011-000-000	Property Taxes/Fire-Delinquent	0	0	0	3,615	
122-40015-000-000	Property Taxes/Assessments P&I	750	750	750	255	
122-40020-000-000	Property Taxes/Fire P&I	4,500	4,500	4,500	2,321	
122-42014-000-000	Fire Permits/Sprinkler	6,000	6,000	6,000	4,400	
122-43400-000-000	Fire Inspections	700	700	950	825	ADDITIONAL INSPECTIONS
122-43415-000-000	Denton/Tarrant Cty Pledge-Fire	10,000	10,000	10,000	10,000	
122-49035-000-000	Prior Year Reserves	125,670	125,670	171,030	125,670	DIFFERENCE BETWEEN BUDGETED AND ACTUAL DOWN PAYMENT ON FIRE TRUCK
122-49900-000-000	Miscellaneous Income	6,000	6,000	9,000	8,804	ADDITIONAL MISC INCOME DUE TO FIRE LINE FEES
	Total	**1,383,940**	**1,383,940**	**1,432,551**		
Expenses						
122-50005-045-000	Salaries & Wages	469,067	469,067	469,067	218,037	SEE SCHEDULE GF-H
122-50010-045-000	Overtime	46,745	46,745	46,745	17,079	SEE SCHEDULE GF-H
122-50011-045-000	Holiday Pay	14,930	14,930	14,930	14,526	SEE SCHEDULE GF-H
122-50016-045-000	Longevity	5,505	5,505	5,505	5,319	SEE SCHEDULE GF-H
122-50017-045-000	Certification	4,800	4,800	4,800	2,407	SEE SCHEDULE GF-J
122-50020-045-000	Retirement	91,396	91,396	75,327	35,814	SEE SCHEDULE GF-I; REDUCED TMRS CONTRIBUTIONS DUE TO A NEW TMRS RATE JANUARY 1ST
122-50026-045-000	Medical Insurance	59,169	59,169	59,169	27,262	SEE SCHEDULE GF-I
122-50027-045-000	Dental Insurance	4,390	4,390	4,390	2,105	SEE SCHEDULE GF-I
122-50028-045-000	Vision Insurance	811	811	811	368	SEE SCHEDULE GF-I
122-50029-045-000	Life Insurance & Other	4,030	4,030	4,030	1,845	SEE SCHEDULE GF-I
122-50030-045-000	Social Security Taxes	33,421	33,421	33,421	14,675	SEE SCHEDULE GF-H
122-50035-045-000	Medicare Taxes	7,292	7,292	7,292	3,431	SEE SCHEDULE GF-H
122-50040-045-000	Unemployment Taxes	1,657	1,657	1,657	130	SEE SCHEDULE GF-H
122-50045-045-000	Workman's Compensation	8,692	8,692	8,692	3,954	
122-50060-045-000	Pre-employment Physicals/Test	250	250	250	0	
122-50075-045-000	Tuition Reimbursement	300	300	300	0	MUD FY 2015 SHARE
122-55030-045-000	Software & Support	7,378	7,378	7,378	2,805	SEE SCHEDULE GF-L
122-55045-045-000	Legal	1,500	1,500	1,500	0	
122-55080-045-000	Maintenance & Repairs	18,552	18,552	18,552	4,798	MOVED CABLE TO ITS OWN ACCOUNT
122-55090-045-000	Vehicle Maintenance	12,000	12,000	12,000	4,835	
122-60005-045-000	Telephone	50	50	50	28	
122-60010-045-000	Communications/Mobiles	5,000	5,000	6,413	3,221	PAID TCMUD PORTION OF DENTON COUNTY DISPATCH BILL IN OCTOBER

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TCMUD000657

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	
122-60020-045-000	Electricity/Gas	9,026	9,026	9,026	2,511	SEE SCHEDULE GF-K: 50% PAID BY TOWN
122-60025-045-000	Water	1,200	1,200	1,200	643	50% PAID BY TOWN
122-60026-045-000	Cable	1,920	1,920	1,920	916	
122-60030-045-000	Rent And/Or Usage	211,829	211,829	211,829	211,829	SEE SCHEDULE FD-B
122-60035-045-000	Postage	100	100	100	15	
122-60055-045-000	Insurance	12,179	12,179	12,179	5,641	
122-60066-045-000	Publications/Books/Subscrips	200	200	220	219	PURCHASED AERIAL TRAINING BOOK
122-60070-045-000	Dues & Memberships	15,180	15,180	15,689	15,419	SEE SCHEDULE FD-A-INCREASE IN FEE STRUCTURE DUE TO NTCOG POPULATION INCREASE
122-60080-045-000	Schools & Training	4,280	4,280	4,280	1,231	SEE SCHEDULE FD-A
122-60096-045-000	Emergency Management	1,400	1,400	1,400	220	
122-60100-045-000	Travel & per diem	13,577	13,577	13,577	3,507	SEE SCHEDULE FD-A
122-60110-045-000	Physicals/Testing	2,000	2,000	2,000	0	
122-60125-045-000	Advertising	5,100	5,100	5,100	124	
122-60160-045-000	Programs & Special Projects	4,500	4,500	4,500	500	
122-60180-045-000	Fire Inspection/Enforcement	1,000	1,000	1,000	194	
122-60195-045-000	Flags & Repair	2,000	2,000	2,000	980	
122-60243-045-000	Prior Year Expense	0	0	0	0	
122-60245-045-000	Miscellaneous Expense	1,000	1,000	1,000	574	
122-65005-045-000	Fuel & Lube	10,454	10,454	10,454	2,774	SEE SCHEDULE GF-M
122-65010-045-000	Uniforms	2,000	2,000	3,000	1,634	NEW EMPLOYEE UNIFORMS
122-65015-045-000	Protective Clothing	5,200	15,200	35,200	5,066	ADDITIONAL PROTECTIVE CLOTHING APPROVED BY BOARD FROM RESERVES
122-65030-045-000	Chemicals	200	200	200	134	
122-65035-045-000	Small Tools	2,500	2,500	2,500	47	
122-65055-045-000	Hardware	9,000	9,000	9,000	0	SEE SCHEDULE GF-L REPLACEMENT LAPTOPS FOR FIRE-COST SPLIT 50% WITH TOWN
122-65085-045-000	Office Supplies	500	500	500	20	
122-65105-045-000	Printing	548	548	548	38	SEE SCHEDULE GF-L /INCLUDES IT PRINTING COSTS AND OUTSIDE PRINTING
122-69005-045-000	Capital Outlays	0	0	250,000		SEE SCHEDULE GF-B-CAPITAL LEASE OF FIRE TRUCK- DOWN PAYMENT ONLY
122-69008-045-000	Short Term Debt -Principal	158,262	158,262	0	0	SEE SCHEDULE GF-B-CAPITAL LEASE OF FIRE TRUCK- DOWN PAYMENT ONLY
122-69009-045-000	Short Term Debt -Interest	50,000	50,000	0	0	SEE SCHEDULE GF-B CAPITAL LEASE OF FIRE TRUCK-DOWN PAYMENT ONLY
122-69050-045-000	Radios	23,500	23,500	23,500	0	CONTINUATION OF RADIO REPLACEMENTS
122-69195-045-000	GASB34/Reserve for Replacement	17,950	17,950	17,950	17,950	
122-69255-045-000	Airpacks	20,400	10,400	10,400	0	4 INCLUDED WITH NEW TRUCK; 2 ADDITIONAL NEEDED TO FINALIZE REPLACEMENT PROGRAM
	Total	1,383,940	1,383,940	1,432,551		

Total Fire Revenues	1,383,940	1,383,940	1,432,551
Total Fire Expenses	1,383,940	1,383,940	1,432,551
Net Budget Surplus (Deficit)	0	0	0

FIRE TRUCK LEASE ADDITIONAL JOURNAL ENTRY REQUIRED

122-49000-000-000	Capital Lease-Other Financing Sources	0	0	807,316		FIRE TRUCK LEASE
122-69005-045-000	Capital Outlays	0	807,316	0		NEW FIRE TRUCK

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TCMUD000658

DEBT SERVICE FUND (I&S) FOR TAX BONDS *

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15		Comments
	Debt Service Revenues						
533-40000-000-000	Property Taxes	466,019	466,019	466,019	456,605		
533-40002-000-000	Property Taxes/Delinquent	2,500	2,500	2,500	1,581		
533-40015-000-000	Property Taxes/P & I	1,600	1,600	1,600	977		
533-48005-000-000	Reserve Funds (PID Utility Fees/Other)	100,000	100,000	14,000	0		Actual debt svc payment reduced so reserves required reduced.
533-49010-000-000	Interest Income	375	375	375	3,358		
533-49015-000-000	Lease/Rental Income	211,829	211,829	211,829	211,829		SEE SCHEDULE FD-B
533-49110-000-000	Premium on Bonds Sold	0	0	0	4,958		
533-49141-000-000	Interfund Transfer In-PID Surchg	65,255	65,255	65,255	0		
	Total	**847,578**	**847,578**	**761,578**	**679,307**		
	Debt Service Expenses						
533-70005-051-000	Paying Agent Fee	2,550	2,550	2,550	1,250		INCREASE IN ADMINISTRATION FEE
533-70025-051-000	Bond Interest Expense-Tax	403,103	403,103	283,984	89,254		SEE SCHEDULE GF-B1 (LONG TERM DEBT)
533-70035-051-000	Bond Principal Payment-Tax	440,000	440,000	440,000	0		SEE SCHEDULE GF-B1 (LONG TERM DEBT)
	Total	**845,653**	**845,653**	**726,534**	**90,504**		

Total Debt Service Fund Revenues	**847,578**	**847,578**	**761,578**	
Total Debt Service Fund Expenses	**845,653**	**845,653**	**726,534**	
Net Budget Surplus (Deficit)	**1,925**	**1,925**	**35,044**	*Surplus is additional PID Surcharge over actual FY 2015 Tax Debt: True up at end of year.*

* Debt Service Fund was split into two funds- One for Tax Debt and One for Revenue Debt

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TCMUD000659

DEBT SERVICE FUND (I&S) FOR REVENUE BONDS *

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
	Debt Service Revenues					
534-49142-000-000	Interfund Transfer In-Water Sales	0	0	0	0	Water Sales Revenue Transfer for Revenue Debt Payment
534-49143-000-000	Interfund Transfer In- WW Sales	0	0	136,989	0	WW Sales Revenue Transfer for Revenue Debt Payment
	Total	**0**	**0**	**136,989**	**0**	
	Debt Service Expenses					
534-70040-051-000	Bond Interest Expense-Rev Bonds	0	0	136,989	0	See Schedule GF-B2 (Long Term Debt)
534-70045-051-000	Bond Principal Payment-Rev Bonds	0	0	0	0	See Schedule GF-B2 (Long Term Debt)
	Total	**0**	**0**	**136,989**	**0**	

Total Debt Service Fund Revenues	**0**	**0**	**136,989**
Total Debt Service Fund Expenses	**0**	**0**	**136,989**
Net Budget Surplus (Deficit)	**0**	**0**	**0**

* Debt Service Fund was split into two funds- One for Tax Debt and One for Revenue Debt

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TCMUD000660

Debt Reserve Fund*

Account	Description	Original FY 2015 Budget	12/16/2014 Amend #1	4/21/2015 Amend #2	YTD Total thru 3/31/15	Comments
	Debt Reserve Revenues					
528-49141-000-000	Interfund transfer In-General Fund	0	0	71,946	10,278	
	Total	**0**	**0**	**71,946**	**10,278**	

	Debt Reserve Expenses					
		0	0	0	0	
	Total	**0**	**0**	**0**	**0**	

*Revenue bond covenants require 1 year debt service in reserves; usually allow 5 years from issuance date to accumulate the reserve

Total Debt Service Fund Revenues	**0**	**0**	**71,946**	**10,278**
Total Debt Service Fund Expenses	**0**	**0**	**0**	**0**
Net Budget Surplus (Deficit)	**0**	**0**	**71,946**	**10,278**

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TCMUD000661

SCHEDULE FD-A
Fire Department Dues, Training, and Travel

Account	Description	FY 2015 Budget	Detail
122-60070	**Dues & Memberships**		
	Texas Commission on Fire Protection	$1,652	$85.00 per FF X 17 Annual fee
	TCFP Training Facility	$170	Annual fee
	SFFMA (Volunteer)	$335	$100 per dept, $35 per FF (5)
	NEFDA	$12,987	Annual fee increase due to equipment replacement
	Denton County Chiefs	$280	Annual fee
	Tarrant County Chiefs	$100	Annual fee
	International Fire Chiefs	$165	Annual fee
	TOTAL:	**$15,689**	
122-60080	**Schools and Training**		
	TCCC Live Fire Training	$700	TCFP Annual
	Certification classes TCCC / NFA	$680	8 classes @ $85.00
	TCFP / TEEX / NFA on site classes	$500	Instructor cost
	Haz-Mat Certification	$700	(2) staff cert
	Conference regestration	$1,700	SFR / Homeland / FMC / FDIC
	TOTAL:	**$4,280**	
122-60100	**Travel and Per Diem**		
	Southwest Fire / Rescue (Chief Conf)	$720	Chief or training officer conference.
	Fire Truck Inspection Visits to Manufacturer	$9,000	3 inspection visits for up to 3 persons
	Homeland Security Conference	$1,424	EMC and Training officer (2)
	Texas Fire Marshal Conference	$712	Fire Marshal
	Fire Department Instructor Conf (FDIC) International Fire Chiefs	$1,721	Chief or Training Officer
	TOTAL:	**$13,577**	

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TCMUD000662

SCHEDULE GF - A
FY 15 CAPITAL OUTLAYS

WATER - PURCHASES

DESCRIPTION	AMOUNT
GPS System	10,100
Backhoe	0
1 ton Truck	43,000
1/2 ton Truck	0
Total:	**53,100**

WATER - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
10 Valves $6500 each	65,000
Ft. Worth Water Line	838,924
12 inch valve @ water plant-Increased actual costs vs. budgeted	13,810
Pin Oak (Streets Project)	80,156
Timber Line Ct (Streets Project)	31,250
Pebble Beach (Streets Project)	197,500
TW King EST Drain Line and Valve	25,960
Water Supply Feasibility & Route Study with Westlake	32,600
6" water line replacement on Campus Circle- two prior repairs	19,297
within a year-replacing old pipe	0
Water Line Study	100,000
Total:	**1,404,497**

ADMINISTRATION - PURCHASES

DESCRIPTION	AMOUNT
SUV	20,000
Total:	**20,000**

WASTEWATER - PURCHASES

DESCRIPTION	AMOUNT
Crane Truck Bed	30,000
Total:	**30,000**

WASTEWATER - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
Force Main Upgrade at Lift #2*	112,000
Oakhill Sewer Line Rehab	0
**Bid amount plus engineering and contigency*	
Total:	**112,000**

ADMINISTRATION - MAINTENANCE & REPAIRS

DESCRIPTION	AMOUNT
Front Office Remodel (UB Booths)	0
Hardware (see Schedule GF-L)*	42,000
Total:	**42,000**

*Hardware was budgeted but auditor requested 4 items over $5000 be moved to Capital Outlay.

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TCMUD000663

SCHEDULE GF - B1
TAX DEBT PAYMENTS*

LONG TERM TAX DEBT

	MUD/PID Paid	Par	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Maturity Date	First Callable Date	Project/Reason
Series 2010 (Tax)	MUD	$2,000,000	$70,000	$36,867	$36,867	$73,733	$143,733	9/1/2031	9/1/2020	Trophy Club Fire Station and costs related to the issuance of the Bonds.
Series 2012 (Tax)	MUD	$2,355,000	$195,000	$26,625	$26,625	$53,250	$248,250	9/1/2023	9/1/2020	Refund MUD #2 Unlimited Tax Bonds, 2002 and costs related to the issuance of the Bonds.
Series 2013 (Tax)	MUD	$1,905,000	$175,000	$25,763	$25,763	$51,525	$226,525	9/1/2023	9/1/2023	Refund MUD #2 Unlimited Tax Bonds Series 2003 and MUD #2 Unlimited Tax Refunding Bonds Series 2005 and costs related to the issuance of the Bonds.
SUBTOTAL MUD-ONLY TAX BONDS:		***$6,260,000***	***$440,000***	***$89,254***	***$89,254***	***$178,508***	***$618,508***			
Series 2015 (Tax)	MUD/PID	$5,765,000	$0	$0	$105,476	$105,476	$105,476	9/1/2035	9/1/2024	Tax Bonds for Wastewater Plant Expansion Issued 10/1/2014
SUBTOTAL ALL MUD/PID TAX BONDS:		***$5,765,000***	***$0***	***$0***	***$105,476***	***$105,476***	***$105,476***			
TOTAL ALL BONDS:		**$12,025,000**	**$440,000**	**$89,254**	**$194,730**	**$283,984**	**$723,984**			

LEASE TAX DEBT

	Original PAR	Outstanding Debt	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Payoff Date	Project/Reason	Department
2015 Fire Truck Lease	$1,250,000	$1,250,000	$250,000	$0	$0	$0	$250,000	1/1/2022	2015 Fire Truck	**Fire**
Total:	$1,250,000	$1,250,000	$250,000	$0	$0	$0	***$250,000***			

SCHEDULE GF - B2
REVENUE DEBT PAYMENTS*

LONG TERM REVENUE DEBT

	MUD/PID Paid	Par	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Maturity Date	First Callable Date	Project/Reason
Series 2015 (Revenue)		$9,230,000	$0	$0	$136,989	$136,989	$136,989	9/1/2035	9/1/2024	Revenue Bonds for WWTP Expansion; expect lower interest rate & any additional towards reserve funding*
SUBTOTAL REVENUE BONDS:		***$9,230,000***	***$0***	***$0***	***$136,989***	***$136,989***	***$136,989***			
TOTAL ALL BONDS:		$9,230,000	$0	$0	$136,989	$136,989	$136,989			

SHORT TERM REVENUE DEBT

	Original PAR	Outstanding Debt	Principle FY 15	Interest 3/01	Interest 9/01	Subtotal Interest	Total	Payoff Date	Project/Reason	Department
Notes Payable	$179,955	$35,991	$35,991	$1,423	$0	$1,423	$37,414	8/4/2015	2009 Gap Vax	WW
2013 Revenue Note	$445,000	$302,000	$150,000	$2,794	$1,406	$4,200	$154,200	9/1/2016	2013 Capital Projects	86% WATER & 14% WW
Total:	$624,955	$337,991	$185,991	$4,217	$1,406	$5,623	*$191,614*			

* Tax Debt Payments were split from Revenue Debt Payments

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TCMUD000665

SCHEDULE GF-H
SALARY WITHOUT FIRE STIPEND WORKSHEET

FIRE DEPARTMENT	%	Base Pay No Split	Base Pay With Split	COLA Pay 0.0%	Merit Pay 3.0% (1/2 Yr)	50% Town Stipend ($)	Total Salaries & Wages	OT Pay	Holiday Pay (9/year)	Longevity Rate	Longevity	Certification Rate	Certification	Social Security 6.2%	Medi 1.45%	TWC UNEMP 2.3% TO $4500	WORKERS COMP
Fire Chief	50.00%	104,743	52,372	0	786	0	53,157	0	0	683	683	0	0	3,338	781	104	1,004
Fire Lieutenant	50.00%	66,684	33,342	0	500	0	33,848	3,222	1,255	394	394	600	600	2,438	523	104	639
Fire Lieutenant	50.00%	76,263	38,132	0	572	0	38,701	3,687	1,435	829	829	450	450	2,796	601	104	731
Fire Lieutenant	50.00%	72,302	36,151	0	542	0	36,686	3,490	1,360	518	518	600	600	2,645	568	104	693
Fire Fighter/EMT-P	50.00%	50,230	25,115	0	377	0	25,499	2,419	945	323	323	750	750	1,856	399	104	481
Fire Fighter/EMT-P	50.00%	49,274	24,637	0	370	0	25,009	2,340	927	236	236	0	0	1,768	379	104	472
Engineer - Fire Fighter/EMT-P	50.00%	62,368	31,184	0	468	0	31,652	3,010	1,174	548	548	450	450	2,284	490	104	598
Engineer - Fire Fighter/EMT-P	50.00%	60,040	30,020	0	450	0	30,476	2,889	1,130	390	390	450	450	2,191	470	104	575
Engineer - Fire Fighter/EMT-P	50.00%	61,342	30,671	0	460	0	31,135	2,965	1,154	428	428	600	600	2,250	483	104	588
Fire Fighter/EMT-P	50.00%	55,952	27,976	0	420	0	28,394	2,690	1,053	428	428	300	300	2,038	438	104	536
Fire Fighter/EMT-P	50.00%	51,473	25,737	0	386	0	26,127	2,478	969	345	345	300	300	1,874	402	104	493
Fire Fighter/EMT-P	50.00%	47,321	23,661	0	355	0	24,022	2,303	872	225	225	300	0	1,700	364	104	444
Fire Fighter/EMT-P	50.00%	48,387	24,194	0	363	0	24,561	2,287	911	98	98	300	300	1,746	375	104	464
Fire Fighter/EMT-P	50.00%	47,316	23,658	0	355	0	24,015	2,234	890	60	60	0	0	1,686	362	104	453
Fire Fighter/EMT-P	50.00%	46,419	23,210	0	348	0	23,558	2,141	855	0	0	0	0	1,646	354	104	435
Fire Fighter/EMT-P NEW	50.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Part-Time Staff	50.00%	24,455	12,228	0	0	0	12,228	0	0	0	0	0	0	758	177	104	86
FTO	50.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	50.00%	0	0	0	0	0	N/A	0	0	0	0	0	0	0	0	0	0
	50.00%	0	0	0	0	0	N/A	0	0	0	0	0	0	0	0	0	0
Special Event OT	50.00%	13,182	6,591	0	0	0	N/A	8,591	0	0	0	0	0	409	125	0	0
TOTAL:		924,569	462,284	0	6,751	0	469,067	46,745	14,930		5,505		4,800	33,421	7,292	1657	8,692
					Total w/OT:		*515,813*										

***Removed New Fire Fighter position**

****Removed Stipend**

ADMINISTRATION	%	Base Pay	Base Pay	COLA Pay 1.7%	Merit Pay 0%	Merit Pay ($)	Total Salaries & Wages	OT Pay	Holiday Pay	Longevity Rate	Longevity	Certification Rate	Certification	Social Security 6.2%	Medicare 1.45%	TWC UNEMP 2.30% UP TO $9000	WORKERS COMP
General Manager	100%	110,591	110,591	1,880	0	1,500	113,971	0	0	150	150	0	0	7,085	1,757	207	234
District Secretary	100%	70,390	70,390	1,197	0	1,400	72,987	0	0	240	240	0	0	4,555	1,128	207	234
Administration Manager	100%	78,450	78,450	1,334	0	1,400	81,184	0	0	120	120	0	0	5,048	1,252	207	234
Finance Manager	100%	84,013	84,013	1,428	0	1,400	86,841	0	0	2,000	2,000	0	0	5,632	1,370	207	234
Utility Billing Clerk	100%	42,052	42,052	715	0	1,040	43,807	0	0	578	578	0	0	2,788	684	207	234
Reception/Utility Billing Clerk *	100%	27,040	27,040	0	0	500	27,540	0	0	0	0	0	0	1,707	424	207	234
Communications Specialist	100%	40,180	40,180	683	0	1,040	41,903	0	0	195	195	0	0	2,622	648	207	234
Overtime Pay								1,000						62	15		
DM Discretionary							2,500							155	38		
TOTAL:		452,716	452,716	7,236	0	8,280	470,732	1,000	0		3,283		0	29,654	7,317	1,449	1,636

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TCMUD000666

*Changed due to personnel changes

SCHEDULE GF-H

WATER & DISTRIBUTION	%	Base Pay	Base Pay	COLA Pay 1.7%	Merit Pay 0%	Merit Pay ($)	Total Salaries & Wages	OT Pay	Holiday Pay	Longevity Rate	Longevity	Certification Rate	Certification	Social Security 6.2%	Medicare 1.45%	TWC UNEMP 2.30% UP TO $9000	WORKERS COMP
Water Supervisor	100%	70,000	70,000	0	0	1,100	71,100	0	0	1462.5	1,463	0	0	4,590	1,073	207	2,670
Crew Leader	100%	45,992	45,992	782	0	1,040	47,814	0	0	1162.5	1,163	1500	1500	3,295	771	207	2,670
Utility Field Worker	100%	35,360	35,360	601	0	1,040	37,001	0	0	80	80	600	600	2,378	556	207	2,670
Utility Field Worker *	100%	35,360	35,360	0	0	-	35,360	0	0	0	0	600	600	2,267	530	207	2,670
Utility Field Worker *	100%	33,800	33,800	0	0	-	33,800	0	0	0	0	600	600	2,170	508	207	2,670
Utility Field Worker **	100%	17,503	17,503	0	0	-	17,503	0	0	0	0	600	600	1,160	271	207	2,670
Overtime Pay								19,500						1,209	283		
DM Discretionary							2,000							124	29		
TOTAL:		238,015	238,015	1,383	0	3,180	244,578	19,500	0		2,705		3,900	17,192	4,021	1,242	16,020

*Changed due to personnel changes

**Reduced 50% of year vacancy

WASTEWATER & COLLECTIONS	%	Base Pay	Base Pay	COLA Pay 1.7%	Merit Pay 0%	Merit Pay ($)	Total Salaries & Wages	OT Pay	Holiday Pay	Longevity Rate	Longevity	Certification Rate	Certification	Social Security 6.2%	Medicare 1.45%	TWC UNEMP 2.30% UP TO $9000	WORKERS COMP
Wastewater Superintendent	100%	70,000	70,000	-	0	1,300	71,300	0	0	140	140	-	-	4,438	1,038	207	2,670
Crew Leader	100%	53,465	53,465	908.91	0	875	55,249	0	0	1493	1,493	1,800	1,800	3,834	897	207	2,670
Utility Field Worker	100%	47,584	47,584	808.93	0	850	49,243	0	0	1103	1,103	1,800	1,800	3,413	798	207	2,670
Utility Field Worker	100%	37,252	37,252	633 28	0	1,300	39,185	0	0	593	593	1,200	1,200	2,652	620	207	2,670
Crew Leader	100%	51,586	51,586	876.96	0	1,040	53,503	0	0	1,575	1,575	1,200	1,200	3,661	856	207	2,670
Utility Field Worker	100%	37,714	37,714	641.14	0	1,040	39,395	0	0	713	713	600	600	2,605	609	207	2,670
Overtime Pay								19,500	-	0	0	-	-	1,209	283		
DM Discretionary								-	-	0	0	-	-	0	0		
TOTAL:		297,601	297,601	3,869	0	6,405	307,875	19,500	0		5,617		6,600	21,812	5,101	1,242	16,020

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SCHEDULE GF-I
BENEFITS WORKSHEET *

FIRE DEPARTMENT

DENTAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share @ 50%)	DISTRICT ANNUAL COST PROJECTED
Employee Only	3	$194	$582
Employee & Spouse	2	$265	$530
Employee & Children	1	$272	$272
Family	9	$334	$3,006
TOTAL	**15**		**$4,390**

VISION

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share @ 50%)	DISTRICT ANNUAL COST PROJECTED
Employee Only	8	$41	$328
Employee and Family	7	$69	$483
TOTAL	**15**		**$811**

MEDICAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share @ 50%)	DISTRICT ANNUAL COST PROJECTED
Employee Only	5	$2,785	$13,925
Employee & Spouse	2	$4,182	$8,364
Employee & Children	1	$3,532	$3,532
Family	7	$4,764	$33,348
TOTAL	**15**		**$59,169**

LIFE & OTHER

			DISTRICT ANNUAL COST PROJECTED
TOTAL			**$4,030**

ADMINISTRATION

DENTAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$432	$864
Employee & Spouse	2	$594	$1,188
Employee & Children	1	$678	$678
Family	2	$882	$1,764
TOTAL	**7**		**$4,494**

VISION

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$120	$240
Employee & Spouse	2	$162	$324
Employee & Children	1	$156	$156
Family	2	$198	$396
TOTAL	**7**		**$1,116**

MEDICAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	3	$7,498	$22,494
Employee & Spouse	2	$10,513	$21,026
Employee & Children	2	$9,240	$18,480
Family	0	$12,255	$0
TOTAL	**7**		**$62,000**

LIFE & OTHER

			DISTRICT ANNUAL COST PROJECTED
TOTAL			**$4,333**

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SCHEDULE GF-I
BENEFITS WORKSHEET

WATER

DENTAL

	NO EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$432	$864
Employee & Spouse	0	$594	$0
Employee & Children	1	$678	$678
Family	3	$882	$2,646
TOTAL	**6**		**$4,188**

VISION

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$120	$240
Employee & Spouse	0	$162	$0
Employee & Children	1	$156	$156
Family	3	$198	$594
TOTAL	**6**		**$990**

MEDICAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	4	$7,498	$29,992
Employee & Spouse	0	$10,513	$0
Employee & Children	1	$9,240	$9,240
Family	1	$12,255	$12,255
TOTAL	**6**		**$51,487**

LIFE & OTHER

			DISTRICT ANNUAL COST PROJECTED
TOTAL			$3,074

* Changes in Benefits due to changes in employee benefit selections

WASTEWATER

DENTAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$432	$864
Employee & Spouse	1	$594	$594
Employee & Children	2	$678	$1,356
Family	1	$882	$882
TOTAL	**6**		**$3,696**

VISION

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$120	$240
Employee & Spouse	1	$162	$162
Employee & Children	2	$156	$312
Family	1	$198	$198
TOTAL	**6**		**$912**

MEDICAL

	NO. EMPLOYEES	ANNUAL RATE (TCMUD Share)	DISTRICT ANNUAL COST PROJECTED
No coverage	0	$0	$0
Employee Only	2	$7,498	$14,996
Employee & Spouse	1	$10,513	$10,513
Employee & Children	2	$9,240	$18,480
Family	1	$12,255	$12,255
TOTAL	**6**		**$56,244**

LIFE & OTHER

			DISTRICT ANNUAL COST PROJECTED
TOTAL			$3,194