

RESOLUTION NO. 2025-0317A

**A RESOLUTION OF TROPHY CLUB MUNICIPAL UTILITY
DISTRICT NO. 1 TO AMEND FISCAL YEAR 2025 BUDGET**

WHEREAS, Trophy Club Municipal Utility District No. 1 (the “District”) is a conservation and reclamation district, and a political subdivision of the State of Texas, created under Article XVI, Sec. 59 of the Texas Constitution by order of the Texas Water Commission, now the Texas Commission on Environmental Quality (“TCEQ”), and the District operates under Chapters 49 and 54 of the Texas Water Code, as amended;

WHEREAS, Title 30, Texas Administrative Code, Section 293.97(b), provides that prior to the start of a fiscal year, the governing board of each active district shall adopt an operating budget for the upcoming fiscal year. The rule further provides that the adopted budget and any subsequent amendments thereto shall be passed and approved by a resolution of the governing board and shall be made a part of the governing board minutes.

WHEREAS, The Board of Directors of the District previously approved a resolution adopting the 2025 fiscal year budget for the District on September 18, 2024; and

WHEREAS, The Board of Directors now desires to amend its 2025 fiscal year budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF
TROPHY CLUB MUNICIPAL UTILITY DISTRICT NO. 1 THAT:**

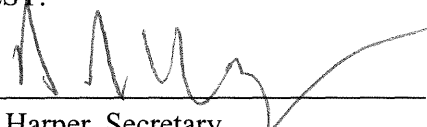
Section 1. The Board of Directors hereby amends the fiscal year budget for the 2025 Fiscal Year. A copy of the budget amendment is attached to this Resolution. The budget amendment is hereby approved for all purposes.

Section 2. A copy of this Resolution amending the fiscal year 2025 budget shall be attached to the meeting minutes of March 17, 2025.


Section 3. The President and Secretary of the Board are hereby authorized and directed to execute this Resolution. After this Resolution is executed, an original Resolution shall be filed in the permanent records of the District.

RESOLVED, PASSED AND APPROVED on this 17th day of March 2025.

ATTEST:



Doug Harper, Secretary
Board of Directors



Kevin R. Carr, President
Board of Directors

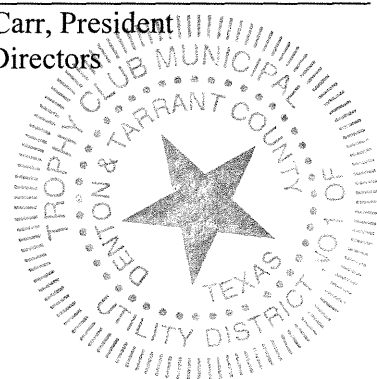


EXHIBIT “A”

(Amended Budget)

FY 2025 AMENDED GENERAL FUND

Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	Amended Change	Budget % Change	Comments
Revenues							
Property Taxes	86,595	85,734	85,620	85,620	-	0.00%	
Property Taxes/Delinquent	1,299	300	550	550	-	0.00%	
Property Taxes/P&I	1,119	300	500	500	-	0.00%	
PID Surcharges	151,357	143,223	143,160	143,160	-	0.00%	
Water	8,001,954	6,939,998	6,925,430	6,925,430	-	0.00%	
Sewer	3,736,790	3,679,786	3,773,500	3,773,500	-	0.00%	
Penalties	77,201	105,800	105,800	105,800	-	0.00%	
Service Charges (Disconnect Fees)	4,100	3,350	3,350	3,350	-	0.00%	
Plumbing Inspections	-	300	300	300	-	0.00%	
Sewer Inspections	-	100	100	100	-	0.00%	
TCCC Effluent Charges	108,286	70,000	119,890	119,890	-	0.00%	
Interest Income	397,122	150,000	533,725	533,725	-	0.00%	
Cell Tower Revenue	45,179	49,320	50,930	50,930	-	0.00%	
Proceeds from Sale of Assets	50,979	25,000	25,000	25,000	-	0.00%	
Prior Year Reserves	-	1,933,264	-	-	-	0.00%	
GASB Reserves	164,000	50,000	285,000	285,000	-	0.00%	
Oversize Meter Reimbursement	-	2,058	2,100	2,100	-	0.00%	
Interfund Transfer In	-	1,178,400	1,178,400	1,178,400	-	0.00%	
Miscellaneous Income	3,016	7,000	7,000	7,000	-	0.00%	
Recovery of Prior Year Expense	76	-	-	-	-	0.00%	
Reimbursement/Revenue Bond	-	-	-	-	-	0.00%	
Subtotal Revenues	12,829,073	14,423,933	13,240,355	13,240,355	-	0.00%	

Water Expenses							
Salaries & Wages	403,507	431,575	448,840	448,840	-	0.00%	
Overtime	17,676	17,000	17,000	17,000	-	0.00%	
Longevity	5,983	6,253	6,540	6,540	-	0.00%	
Certification	2,700	3,600	3,300	3,300	-	0.00%	
Retirement	50,705	56,730	57,100	57,100	-	0.00%	
Medical Insurance	87,625	116,528	105,150	106,980	1,830	1.74%	Higher rates than proposed
Dental Insurance	3,960	4,835	5,080	7,610	2,530	49.80%	Board Directed Change
Vision Insurance	744	1,051	980	1,180	200	20.41%	Board Directed Change
Life Insurance & Other	3,567	4,000	4,000	4,800	800	20.00%	Board Directed Change
Social Security Taxes	26,110	28,423	29,490	29,490	-	0.00%	
Medicare Taxes	5,906	6,647	6,897	6,897	-	0.00%	
Unemployment Taxes	54	1,260	1,260	1,260	-	0.00%	
Workers' Compensation	13,313	11,899	13,200	13,200	-	0.00%	
Pre-employment Physicals/Testing	420	400	400	400	-	0.00%	
Employee Relations	640	300	300	300	-	0.00%	
Maintenance & Repairs	230,476	201,500	222,000	222,000	-	0.00%	
Generator Maintenance & Repairs	876	2,000	2,000	2,000	-	0.00%	
Vehicle Maintenance & Repairs	12,919	5,000	5,000	5,000	-	0.00%	
Equipment Maintenance & Repairs	2,891	1,000	1,000	1,000	-	0.00%	
Cleaning Services	2,096	2,500	-	-	-	0.00%	
Lab Analysis - District	5,492	7,500	7,500	7,500	-	0.00%	
Lab Analysis - Town	2,341	2,000	3,000	3,000	-	0.00%	
Communications/Mobiles	5,466	7,500	7,500	7,500	-	0.00%	
Electricity	222,085	183,143	216,400	216,400	-	0.00%	
Publications/Books/Subscriptions	-	1,000	-	-	-	0.00%	
Schools & Training	3,124	2,630	3,000	3,000	-	0.00%	
Travel & per diem	45	578	920	920	-	0.00%	
TCEQ Fees & Permits - District	34,114	29,500	29,500	29,500	-	0.00%	
TCEQ Fees & Permits - Town	214	500	500	500	-	0.00%	
Wholesale Water	2,738,044	2,655,497	2,757,560	2,757,560	-	0.00%	
Lawn Services	5,400	12,500	12,500	12,500	-	0.00%	
Interfund Transfer Out - Revenue I&S	567,783	565,797	568,498	568,498	-	0.00%	
Furniture/Equipment < \$5000	1,355	-	-	-	-	0.00%	
Fuel & Lube	18,660	23,575	23,580	23,580	-	0.00%	
Uniforms	3,098	4,355	4,360	4,360	-	0.00%	
Chemicals	47,747	58,200	35,000	35,000	-	0.00%	
Meter Expense	-	20,000	20,000	20,000	-	0.00%	
Meter Change Out Program	87,000	124,500	130,000	130,000	-	0.00%	
Capital Outlays	2,107,269	4,200,000	2,265,000	2,265,000	-	0.00%	

FY 2025 AMENDED GENERAL FUND

Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	Amended Change	Budget % Change	Comments
Short Term Debt - Principal	31,882	-	-	-	-	0.00%	
Short Term Debt - Interest	470	-	-	-	-	0.00%	
Gasb34 Reserves	162,639	378,659	426,590	426,590	-	0.00%	
Water Tank Inspection Contract	110,864	-	-	-	-	0.00%	
Subtotal Water Expenses	7,027,259	9,179,933	7,440,945	7,446,305	5,360	0.07%	

Wastewater Expenses							
Salaries & Wages	292,361	290,305	275,760	194,150	(81,610)	-29.59%	Salary savings due to vacancy
Overtime	16,059	20,000	20,000	20,000	-	0.00%	
Longevity	4,035	2,368	2,770	2,770	-	0.00%	
Certification	4,350	5,100	5,700	5,100	(600)	-10.53%	Salary savings due to vacancy
Retirement	37,504	40,934	36,500	26,600	(9,900)	-27.12%	Salary savings due to vacancy
Medical Insurance	63,848	93,222	60,090	76,420	16,330	27.18%	Higher rates than proposed
Dental Insurance	2,643	3,385	2,790	4,060	1,270	45.52%	Board Directed Change
Vision Insurance	564	819	590	700	110	18.64%	Board Directed Change
Life Insurance & Other	2,547	3,000	3,000	3,600	600	20.00%	Board Directed Change
Social Security Taxes	19,162	20,508	18,860	13,770	(5,090)	-26.99%	Salary savings due to vacancy
Medicare Taxes	4,481	4,796	4,411	3,219	(1,192)	-27.02%	Salary savings due to vacancy
Unemployment Taxes	44	1,008	1,010	1,010	-	0.00%	
Workers' Compensation	10,635	8,404	8,356	6,047	(2,308)	-27.63%	Salary savings due to vacancy
Pre-employment Physicals/Testing	150	400	400	400	-	0.00%	
Employee Relations	1,228	300	300	300	-	0.00%	
Maintenance & Repairs - WWTP	220,313	137,000	149,000	149,000	-	0.00%	
Maintenance & Repairs - Collections	259,373	270,000	330,000	330,000	-	0.00%	
Generator Maintenance & Repairs	2,836	11,000	11,000	11,000	-	0.00%	
Vehicle Maintenance - WWTP	640	4,600	4,600	4,600	-	0.00%	
Vehicle Maintenance - Collections	11,144	13,000	11,480	11,480	-	0.00%	
Equipment Maintenance & Repairs	2,435	3,000	3,000	3,000	-	0.00%	
Cleaning Services	2,096	2,000	-	-	-	0.00%	
Dumpster Services	85,077	100,000	103,000	103,000	-	0.00%	
Lab Analysis	50,001	55,000	60,000	60,000	-	0.00%	
Communications/Mobiles	4,016	7,500	5,000	5,000	-	0.00%	
Electricity	272,792	242,978	314,100	314,100	-	0.00%	
Schools & Training	2,561	2,119	2,420	2,420	-	0.00%	
Travel & per diem	3	528	870	870	-	0.00%	
TCEQ Fees & Permits	9,888	12,000	12,000	12,000	-	0.00%	
Lawn Services	6,390	16,000	16,000	16,000	-	0.00%	
Interfund Transfer Out - Tax I&S	116,245	115,886	115,708	115,708	-	0.00%	
Interfund Transfer Out - Revenue I&S	691,932	698,543	704,820	704,820	-	0.00%	
Furniture/Equipment < \$5000	347	-	-	-	-	0.00%	
Fuel & Lube	12,206	13,000	13,000	13,000	-	0.00%	
Uniforms	2,932	3,520	3,520	3,520	-	0.00%	
Chemicals - WWTP	22,109	32,500	32,500	32,500	-	0.00%	
Chemicals - Collections	6,003	10,000	10,000	10,000	-	0.00%	
Lab Supplies	27,835	33,000	33,000	33,000	-	0.00%	
Capital Outlays	1,390,083	1,050,000	1,140,000	1,140,000	-	0.00%	
Short Term Debt - Principal	85,763	22,398	-	-	-	0.00%	
Short Term Debt - Interest	2,835	442	-	-	-	0.00%	
Gasb34 Reserves	165,777	155,762	337,380	337,380	-	0.00%	
Capital Lease Issuance Cost	-	-	-	-	-	0.00%	
Subtotal Wastewater Expenses	3,913,241	3,506,324	3,852,935	3,770,545	(82,390)	-37.54%	

Board of Directors Expenses							
Workman's Compensation	7	15	20	20	-	0.00%	
Dues & Memberships	750	750	750	750	-	0.00%	
Meetings	1,451	1,500	1,500	1,500	-	0.00%	
Schools & Training	535	4,000	4,000	4,000	-	0.00%	
Travel & per diem	-	5,000	5,000	5,000	-	0.00%	
Miscellaneous Expenses	-	500	500	11,520	11,020	2204.00%	50th & 4th of July celebrations
Subtotal Board of Directors Expenses	2,743	11,765	11,770	22,790	11,020	2204%	

Administration Expenses							
Salaries & Wages	616,594	663,185	662,170	701,990	39,820	6.01%	New position
Overtime	1,094	2,000	2,000	2,000	-	0.00%	

FY 2025 AMENDED GENERAL FUND

Description	FY 2023 Actual	FY 2024 Adopted	FY 2025 Adopted	FY 2025 Amended	Amended Change	Budget % Change	Comments
Longevity	2,423	2,533	2,290	2,290	-	0.00%	
Retirement	72,808	82,631	79,976	84,754	4,778	5.97%	New position
Medical Insurance	77,664	108,759	105,150	106,980	1,830	1.74%	Higher rates than proposed
Dental Insurance	3,064	3,817	3,810	5,080	1,270	33.33%	Board Directed Change
Vision Insurance	629	886	830	910	80	9.64%	Board Directed Change
Life Insurance & Other	4,382	4,800	4,800	6,300	1,500	31.25%	Board Directed Change
Social Security Taxes	36,720	41,399	41,320	43,790	2,470	5.98%	New position
Medicare Taxes	8,653	9,682	9,660	10,240	580	6.00%	New position
Unemployment Taxes	59	1,512	1,510	1,760	250	16.56%	New position
Workers' Compensation	1,291	1,597	1,703	1,771	68	3.99%	New position
Pre-employment Physicals/Testing	198	500	400	400	-	0.00%	
Employee Relations	2,842	4,000	4,000	4,000	-	0.00%	
Software & Support	108,247	130,311	153,810	153,810	-	0.00%	
Independent Labor	6,473	-	-	-	-	0.00%	
Maintenance & Repairs	22,778	23,000	23,000	23,000	-	0.00%	
Generator Maintenance & Repairs	-	1,000	1,000	1,000	-	0.00%	
Cleaning Services	13,354	13,825	20,000	20,000	-	0.00%	
Professional Outside Services	74,770	100,000	100,000	129,500	29,500	29.50%	HR/Rate Consultant
Utility Billing Contract	7,701	9,000	9,000	9,000	-	0.00%	
Telephone	5,763	6,000	6,000	6,000	-	0.00%	
Communications/Mobiles	190	3,000	3,000	3,000	-	0.00%	
Electricity	18,313	17,685	20,300	20,300	-	0.00%	
Water	4,971	5,000	-	-	-	0.00%	
Postage	24,227	30,000	30,000	30,000	-	0.00%	
Bank Service Charges & Fees	165,491	140,000	155,000	155,000	-	0.00%	
Bad Debt Expense	11,623	13,000	13,000	13,000	-	0.00%	
Insurance	97,414	116,158	129,860	129,860	-	0.00%	
Dues & Memberships	6,965	6,800	2,560	2,560	-	0.00%	
Public Education	27,795	-	-	-	-	0.00%	
Schools & Training	626	3,900	3,550	3,550	-	0.00%	
Travel & per diem	-	1,228	4,270	4,270	-	0.00%	
Elections	-	10,000	-	-	-	0.00%	
Advertising	1,265	-	-	-	-	0.00%	
Miscellaneous Expenses	4,145	-	-	-	-	0.00%	
Lawn Services	3,468	5,000	6,000	6,000	-	0.00%	
Furniture/Equipment < \$5000	13,053	3,000	-	-	-	0.00%	
Uniforms	307	530	530	530	-	0.00%	
Hardware IT	14,265	8,200	50,000	50,000	-	0.00%	
Office Supplies	4,303	5,000	5,000	5,000	-	0.00%	
Maintenance Supplies	5,833	5,000	6,000	6,000	-	0.00%	
Capital Outlays	56,090	-	115,000	115,000	-	0.00%	
Copier Lease	3,210	4,000	4,000	4,000	-	0.00%	
Gasb34 Reserves	26,736	24,903	25,000	25,000	-	0.00%	
Subtotal Administration Expenses	1,557,796	1,612,840	1,805,499	1,887,645	82,146	149.98%	
Non Departmental Expenses							
Legal	30,163	65,000	65,000	65,000	-	0.00%	
Auditing	23,164	30,000	30,000	30,000	-	0.00%	
Appraisal	11,264	13,071	13,070	13,070	-	0.00%	
Tax Admin Fees	4,046	5,000	5,000	5,000	-	0.00%	
Subtotal Non Departmental Expenses	68,637	113,071	113,070	113,070	-	-	
Total General Fund Revenues	\$ 12,829,073	\$ 14,423,933	\$ 13,240,355	\$ 13,240,355	\$ -	3.21%	
Total General Fund Expenses	\$ 12,569,676	\$ 14,423,933	\$ 13,224,220	\$ 13,240,355	\$ 16,135	-8.21%	
Net Budget Surplus (Deficit)	\$ 259,397	\$ 0	\$ 16,135	\$ (0)	\$ 16,136		