

NOTICE OF MEETING

DENTON COUNTY FRESH WATER SUPPLY DISTRICT NO. 8-B

The Board of Directors ("Board") of Denton County Fresh Water Supply District No. 8-B will hold a regular meeting on **Wednesday, December 17, 2025, at 4:15 p.m., at 10210 N. Central Expressway, Suite 300, Dallas, Texas**, to discuss and, if appropriate, act upon the following items:

1. Public comment – In accordance with the Open Meetings Act, Directors are prohibited from acting on or discussing any items brought before them at this time. Citizen's comments will be limited to 3 minutes. Comments about any of the agenda items are appreciated by the Board and may be taken into consideration at this time or during that agenda item. Please complete a Public Input Form if you desire to address the Board. All remarks and questions addressed to the Board shall be addressed to the Board as a whole and not to any individual member thereof;
2. Review and approve Minutes of November 19, 2025, Board meeting.
3. General Manager's report, and authorize actions and expenditures as necessary; irrigation matters, engineering matters, including actions relating to, among other projects, irrigation and road repairs:
 - a) Design;
 - b) Approve construction plans and specifications and authorize advertisement for bids;
 - c) Review bids and award contract;
 - d) Approve pay estimates, change orders and final acceptance and direct Engineer to notify insurance company of new facility, as appropriate;
 - e) Accept certificate of completion and authorize final acceptance of facilities, if necessary;
 - f) Deeds, easements, consents to encroachment, requests for service or utility commitment letters; and
 - g) Authorize and/or ratify repair and maintenance of District facilities, as necessary.
4. Financial and bookkeeping matters, including payment of bills and review of investments.
5. Tax assessment and collections matters.

Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services are requested to contact the District's attorney at (972) 823-0808 at least three business days prior to the meeting so that appropriate arrangements can be made.

6. Amend General Operating Budget for Fiscal Year Ending February 28, 2026.
7. Update on Interlocal Agreement for Property Transfer and Allocation of Water and Wastewater Service Areas between the District and Mustang Special Utility District.
8. Review and update Eminent Domain Report to the Texas Comptroller.
9. Report on District website.
10. Discuss January meeting date.
11. Consider items for placement on future agendas.
12. Adjourn.



Jonathan Finke
Attorney for the District

Denton County Fresh Water Supply District No. 8-B reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code, Section 551.071 (Consultation with Attorney), Section, 551.072 (Deliberations Regarding Real Property), Section 551.073 (Deliberations Regarding Gifts and Donations), Section 551.074 (Personnel Matters), Section 551.076 (Deliberations Regarding Security Matters), and Section 551.087 (Economic Development).

Denton County FWSD 8-B
General Fund Operating Budget

	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar 2025 - Feb 2026	Mar 2025 - Feb 2026
Revenue														
Property Tax Revenue	-	-	-	-	-	-	-	-	52,205	313,230	522,050	156,615	1,044,101	1,114,584
Easement/Franchise Revenue													-	-
Cable Franchise Fees	-	1,626	-	-	1,626	-	-	1,626	-	-	1,626	-	6,504	6,504
Co-Serv Electric Easement: 4% of Revenue	-	28,895	-	-	28,895	-	-	28,895	-	-	28,895	-	115,578	115,578
Co-Serv Gas Easement: 4% of Revenue	-	1,309	-	-	1,309	-	-	1,309	-	-	1,309	-	5,236	5,236
Utility Revenue													-	-
Water Revenue - Residential	51,957	58,021	51,957	58,497	58,452	65,118	74,188	70,847	65,069	65,069	-	-	619,173	245,735
Late Fees (Water/Sewer/Trash Revenue)	761	761	761	761	761	761	761	761	761	761			7,609	2,282
Acct Initiation Fees	168	168	168	190	260	230	227	227	227	227	-	-	2,089	503
Transfer Fees	406	406	406	475	650	575	567	567	567	567	-	-	5,184	1,218
NSF Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Termination Fees	105	105	105	105	105	105	105	105	105	105			1,050	315
Utility Collections Delinquent	-	-	-	-	-	-	-	-	-	-			-	-
TCEQ Fees	682	684	682	565	599	575	580	580	580	580	-	-	6,105	2,047
Sewer	54,485	54,748	54,485	54,710	54,497	54,734	55,049	54,852	54,852	54,852	-	-	547,266	163,702
Trash Revenue	1,100	1,103	1,100	1,104	1,095	1,102	1,083	1,098	1,109	1,109			11,003	2,284
Dist Service Fee - Trash	-	-	-	-	-	-	-	-			21,246	21,120	42,366	190,416
Fire Plan Collections	13,182	13,117	13,195	13,234	13,182	13,247	13,156	13,182	13,156	13,078	13,078	13,078	157,885	157,885
Sales Tax	-	12,102	-	-	-	12,102	-	-	12,102	-		12,102	48,406	48,406
Interest Revenue	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	120,000
Total Revenue	132,845	183,044	132,858	139,641	171,432	158,549	155,715	184,047	210,731	459,577	598,204	212,915	2,739,555	2,176,693
Operating Expenses													-	-
Mustang O&M	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900	41,900			419,000	125,700
Water Expense													-	0
Demand Charge	41,851	41,851	41,851	41,851	41,851	41,851	41,851	41,851	41,851	41,851			418,511	125,553
Volume Charge to 11A	13,902	13,354	13,397	16,198	17,653	19,270	16,527	16,527	16,527	16,527			159,883	46,041
Water System Permit & Fees									2,524				2,524	631
Water Testing	120	120	232	60	60	207	60	244	20	60	60	60	1,303	368
Sewer - Upper Trinity (8A & 8B Cost Share)													-	-
UTWD Fixed O&M	12,354	12,354	12,354	12,354	12,354	12,354	12,354	12,354	12,354	12,354			123,537	37,062
UTRWD Sewer - Joint Facilities (95.30%)	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250			42,500	12,750
UTRWD Sewer - Individual Facilities	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142	10,142			101,419	30,426
UTRWD Sewer Treatment to 11A	9,289	9,710	10,656	9,801	9,204	9,074	8,958	8,958	8,958	8,958			93,564	28,814
Trash Pickup	21,078	21,141	21,120	21,016	21,246	21,225	21,225	21,246	21,120	20,723	20,723	20,723	252,586	252,586
Little Elm PD	-	137,421	-	-	137,421	-	-	151,163	-	-	151,163	-	577,170	577,170
Police - One Time Capital Expense								152,861					152,861	152,861
General Manager													-	-
GM General Duties	1,833	1,833	1,833	1,833	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	25,333	22,000
Water Restriction Enforcement														
Total General Manager	1,833	1,833	1,833	1,833	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	25,333	22,000
SRO - Denton ISD	-	8,708	-	-	3,264	-	-	8,369	-	-	8,369	-	28,710	34,947
Fire Plan	16,583	16,583	16,583	16,583	16,583	16,583	16,583	16,583	16,583	16,583	16,583	16,583	198,990	199,392
Fire Truck	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Amended Budget FYE 2026

Denton County FWSD 8-B
General Fund Operating Budget

Amended FY

CY

Budget

Budget

	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar 2025 - Feb 2026	Mar 2025 - Feb 2026
LEPD Vehicle & Equip Reserve	7,786	7,786	7,786	7,786	7,786	7,786	7,786	7,786	7,786	7,786	7,786	7,786	93,436	93,436
Engineering	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	3,460	41,520	41,520
Engineering Public Storage	-	-	-	-	-	-	40	40	40	40	40	40	240	-
HOA Reconnection Fees	-	-	-	-	-	-	-	-	-	1,317	-	-	1,317	-
Insurance - Prop, Gen Liab, Etc.	-	-	-	-	-	-	-	-	7,773	-	-	-	7,773	7,773
Polaris Expense	-	-	-	-	-	-	60	60	60	60	60	60	360	-
Repairs & Maintenance	417	417	417	417	417	417	417	417	417	417	417	417	5,000	5,000
Repair & Maintenance - Landscaping	-	-	-	-	-	-	-	936	936	936	936	936	4,680	13,200
Repairs & Maintenance - Signs						60,000							60,000	60,000
Repairs & Maintenance - Striping						5,000							5,000	5,000
Repairs & Maintenance - Irrigation						10,000							10,000	10,000
Annual St. Maint & Rd Reserves	7786	7786	7786	7786	7786	7786	7786	7786	7786	7786	7786	7786	93,436	93,436
Radar Trailer	2,350				-								2,350	2,350
Radar Signs	2,014												2,014	2,014
Stormwater Management	0	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	8,000	8,000
Street Crimes	-	-	-	-	-	-	-	750	750	750	750	750	3,750	8,000
Utilities - Electric	115	115	115	115	115	115	115	115	115	115	115	115	1,382	1,382
TCEQ Assessment Fees	-	-	-	-	-	-	-	-	-	-	6,105	-	6,105	2,047
Total Operating Expenses	197,230	340,932	193,883	195,552	339,742	273,669	195,763	512,047	207,602	198,265	228,604	60,966	2,944,253	1,991,460
Total Gross Profit	(64,386)	(157,888)	(61,025)	(55,911)	(168,310)	(115,120)	(40,048)	(328,001)	3,130	261,312	369,600	151,949	(204,698)	185,234
Administrative Expense														
Accounting	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	3,432	41,181	41,181
Auditing	-	-	16,750	5,500	-	-	-	-	-	-	-	-	22,250	22,250
Bank Charges	60												60	60
Delivery/courier	190	-	-	225	-	-	-	300	-	-	270	-	985	985
Director Fees	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	1,199	14,389	14,389
Election	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal	6,917	6,917	6,917	6,917	6,917	6,917	6,917	6,917	6,917	6,917	6,917	6,917	83,000	83,000
Legal - continuing disclosure	-	-	-	-	-	-	-	-	-	3,300	-	-	3,300	3,300
Office Supplies	183	-	-	-	-	-	-	-	-	-	-	-	183	183
Meeting Expense	14	14	14	14	14	14	14	14	14	14	14	14	168	168
													-	-
Posting Notices	75	75	75	75	75	75	75	75	75	75	75	75	900	900
Publication fee	-	-	-	-	-	-	1,457	-	-	-	-	-	1,457	1,457
Professional Development	-	-	-	640	-	-	-	-	-	-	640	-	1,280	1,280
Communications	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000	12,000
Website & Email Hosting	340	340	340	340	340	340	340	340	340	340	340	340	4,080	4,080
Total Administrative Expense	13,410	12,977	29,727	19,342	12,977	12,977	14,434	13,277	12,977	16,277	13,887	12,977	185,233	185,233
Net Revenue	(77,795)	(170,864)	(90,751)	(75,253)	(181,287)	(128,097)	(54,482)	(341,277)	(9,847)	245,036	355,713	138,972	(389,931)	0

APPENDICES (Available Upon Request) - A. Audited District Financial Statements, B. District Bond Transcripts, C. District Bond Election Engineering Reports

(389,931)

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Exhibit 1
TAXPAYER IMPACT STATEMENT

	Current Budget Fiscal Year Ending February 2026**	Proposed Budget Fiscal Year Ending February 2026**	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$993.24	\$960.41	\$1,109.91

*The **Denton County Fresh Water Supply District No. 8-B** levies taxes in accordance with the Texas Water Code. The **Denton County Fresh Water Supply District No. 8-B** current operations and maintenance tax rate is equal to **\$0.3025** per \$100 of assessed value. Average homestead values are determined by the county appraisal district. All estimates above were prepared utilizing the average resident homestead value as of the time that the **Denton Country Fresh Water Supply District No. 8-B** most recent Truth in Taxation worksheet was prepared in accordance with the Texas Water Code.

**Average tax bill estimates for the current and proposed budgets reflect those taxes necessary to fund the operations and maintenance tax revenues stated in the applicable budget.

*** This column estimates the operations and maintenance taxes to be paid on the average homestead if the proposed budget generates the same amount of operations and maintenance tax revenues as the current budget.

Taxes for Current Budget and No-New-Revenue Tax Rate Budget:

328,346 X .338

100

Taxes for Proposed Budget:

328,346 .2925

X

100

Instructions for Preparation: This form is to be prepared by the Bookkeeper for the District and provided to the Attorney and Legal Assistant, along with the proposed budget, at least 10 days prior to the date of the meeting at which the proposed budget will be considered. Please note that the rates utilized below may not conform exactly to the O/M rate levied by the Board. The average homestead value should be the average resident homestead value shown in the most recent truth in taxation worksheet prepared by the Tax Assessor Collector on behalf of the District.