

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, January 28, 2026, 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 December 17, 2025, Board meeting.
3. 2026 Directors Elections, including;
 - a) adopt Resolution Designating an Agent of the Secretary of the Board of Directors During the 2026 Board of Directors Election Period;
 - b) authorize Notice of Deadline to File Applications for Place on the Ballot;
 - c) approve contracting for election services and any associated agreements if necessary, with Denton County;
 - d) adopt Order Calling Directors Election; and
 - e) authorize Notice of Election.
4. 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,

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.

as necessary.

5. Financial and bookkeeping matters, including payment of bills and review of investments.
6. Tax assessment and collections matters.
7. Consider General Operating Budget for Fiscal Year Ending February 28, 2027.
8. Accept annual disclosure statement from Investment Officer/Bookkeeper.
9. Conduct annual review of Investment Policy and adopt Resolution regarding annual review and, if necessary, regarding adoption of amended policy.
10. Annual Report regarding Post-Issuance Compliance Policy.
11. Review, revise, and adopt Resolution Establishing the Authorized Depository Institutions and Adopting List of Qualified Broker/Dealers with Whom the District May Engage in Investment Transactions.
12. Update on Interlocal Agreement for Property Transfer and Allocation of Water and Wastewater Service Areas between the District and Mustang Special Utility District.
13. Report on District website.
14. Consider items for placement on future agendas.
15. Adjourn.

AVISO DE ASAMBLEA

DISTRITO DE SUMINISTRO DE AGUA POTABLE DEL CONDADO DE DENTON NRO. 8-B

La Junta Supervisores del Distrito de suministro de agua potable del condado de Denton nro. 8-B llevará a cabo una asamblea ordinaria el **miercoles 28 de enero de 2026 a las 4:15 p.m., en 10210 N. Central Expressway, Suite 300, Dallas, Texas**, para debatir y, de ser necesario, actuar sobre los siguientes puntos:

3. Elección de Directores de 2026, que incluye:
 - a) adoptar una Resolución Designando un Agente del Secretario de la Junta Directiva Durante el Período de la Elección de la Junta Directiva de 2026;
 - b) autorizar el Aviso de Fecha Límite para Presentar una Solicitud de unLugar en la Boleta;
 - c) aprobar la contratación de servicios electorales y cualquier convenio

relacionado necesario con el Condado de Denton;
d) adoptar una Orden Para Convocar una Elección de Directores; y
e) autorizar el Aviso de Elección.





Jonathan Finke
Attorney for the District
Abogado del Distrito

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).

Exhibit 1
TAXPAYER IMPACT STATEMENT

	Current Budget Fiscal Year Ending February 2027**	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 County 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.

Denton County FWSD 8-B
General Fund Operating Budget

	General Fund Operating Budget													CY Budget	PY Budget	Difference
	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-25	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar 2026 - Feb 2027	Mar 2025 - Feb 2026		
Revenue																
Property Tax Revenue	-	-	-	-	-	-	-	-	52,205	313,230	522,050	156,615	1,044,101	1,044,101	(0)	
Water Revenue - Residential	-	-	-	-	-	-	-	-	-	-	-	-	-	619,173	(619,173)	
Late Fees (Water/Sewer/Trash Revenue)	-	-	-	-	-	-	-	-	-	-	-	-	-	7,609	(7,609)	
Acct Initiation Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	2,089	(2,089)	
Transfer Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	5,184	(5,184)	
NSF Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Termination Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	1,050	(1,050)	
Utility Collections Delinquent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
TCEQ Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	6,105	(6,105)	
Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	547,266	(547,266)	
Easement/Franchise Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cable Franchise Fees	-	1,626	-	-	1,626	-	-	1,626	-	-	1,626	-	6,504	6,504	-	
Co-Serv Electric Easement	-	28,895	-	-	28,895	-	-	28,895	-	-	28,895	-	115,578	115,578	-	
Co-Serv Gas Easement	-	1,758	-	-	1,758	-	-	1,758	-	-	1,758	-	7,033	5,236	1,797	
Trash Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	11,003	(11,003)	
Dist Service Fee - Trash	21,204	21,204	21,204	21,204	21,204	21,204	21,204	21,204	21,225	21,225	21,246	21,120	254,445	42,366	212,079	
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	-	12,245	-	-	-	12,245	-	-	12,245	-	-	12,245	48,978	48,406	572	
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	44,386	88,844	44,399	44,438	76,665	56,695	44,360	76,665	108,830	357,533	598,653	213,058	1,754,524	2,739,555	(985,031)	
Operating Expenses																
Mustang O&M	-	-	-	-	-	-	-	-	-	-	-	-	-	419,000	(419,000)	
Water Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	582,221	(582,221)	
Sewer Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	361,019	(361,019)	
TCEQ Assessment Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	6,105	(6,105)	
Trash Pickup	21,204	21,204	21,204	21,204	21,204	21,204	21,204	21,204	21,225	21,225	21,246	21,120	254,445	252,586	1,859	
Little Elm Police	-	143,464	-	-	143,464	-	-	157,811	-	-	157,811	-	602,551	577,170	25,381	
Little Elm Police Capital Cost	-	-	-	-	-	-	-	46,632	-	-	-	-	46,632	152,861	(106,229)	
LEPD Vehicle & Equipment 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	-	
General Manager	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000	25,333	1,667	
SRO - Denton ISD	-	5,797	-	-	9,206	-	-	9,206	-	-	9,206	-	33,415	28,710	4,705	
Fire Plan	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	17,945	19,384	19,384	19,384	219,659	198,990	20,669	
Engineering	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	3,417	41,000	41,520	(520)	
Engineering Public Storage	40	40	40	40	40	40	40	40	40	40	40	40	480	240	240	
Meter Reconnection Fees	-	-	-	-	-	-	-	-	-	1,317	-	-	1,317	1,317	-	
Polaris Expense	60	60	60	60	60	60	60	60	60	60	60	60	720	360	360	
R&M Landscaping	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	2,025	24,300	4,680	19,620	
R&M Signs	-	-	-	-	-	60,000	-	-	-	-	-	-	60,000	60,000	-	
R&M Striping	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)		
R&M Irrigation	-	-	-	-	-	10,000	-	-	-	-	-	-	10,000	10,000	-	
R&M Road Maint Reserves	8667	8667	8667	8667	8667	8667	8667	8667	8667	8667	8667	8667	104,000	93,436	10,564	
R&M - Other	-	-	-	-	-	-	-	-	-	-	-	-	5,000	(5,000)	1	

Denton County FWSD 8-B
General Fund Operating Budget

	CY													PY		
	Budget													Budget		
	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-25	Sep-26	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar 2026 - Feb 2027	Mar 2025 - Feb 2026	Difference	
Radar Trailer	-	-	-	-	-	-	-	-	-	-	-	-	-	2,350	(2,350)	
Radar Signs	-	-	-	-	-	-	-	-	-	-	-	-	-	2,014	(2,014)	
Stormwater Management	-	2,000	-	-	2,000	-	-	2,000	-	-	2,000	-	8,000	8,000	-	
Street Crimes	750	750	750	750	750	750	750	750	750	750	750	750	9,000	3,750	5,250	
Utilities - Electric	126	126	126	126	126	126	126	126	126	126	126	126	1,516	1,382	134	
Total Operating Expenses	64,270	215,532	64,270	64,270	218,940	134,270	64,270	279,919	64,291	67,046	234,767	65,625	1,537,471	2,936,480	(1,399,009)	
Total Gross Profit	(19,885)	(126,688)	(19,871)	(19,832)	(142,276)	(77,575)	(19,910)	(203,254)	44,539	290,487	363,886	147,433	217,053	(196,925)	413,978	
Administrative Expense																
Accounting	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	3,833	45,994	41,181	4,813	
Auditing	-	-	16,500	6,000	-	-	-	-	-	-	-	-	22,500	22,250	250	
Bank Charges	60	-	-	-	-	-	-	-	-	-	-	-	60	60	-	
Delivery/courier	190	-	-	225	-	-	-	300	-	-	270	-	985	985	-	
Director Fees	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	1,393	16,713	14,389	2,324	
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	-	-	-	-	-	-	-	-	-	5,300	-	-	5,300	3,300	2,000	
Office Supplies	-	-	-	183	-	-	-	-	-	-	-	-	183	183	(0)	
Meeting Expense	44	44	44	44	44	44	44	44	44	44	44	44	523	168	355	
Insurance - Prop, Gen Liab, Etc.	-	-	-	-	-	-	-	-	-	-	-	-	7,586	7,586	7,773	(187)
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	-	-	-	840	-	-	-	-	-	-	840	-	1,680	1,280	400	
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	13,851	13,601	30,101	20,849	13,601	13,601	15,058	13,901	13,601	18,901	14,711	21,187	202,961	193,006	9,955	
Net Revenue	(33,735)	(140,289)	(49,972)	(40,681)	(155,877)	(91,176)	(34,968)	(217,155)	30,938	271,586	349,175	126,246	14,093	(389,931)	404,024	