

**Denton County FWSD 11-A  
General Fund Operating Budget  
March 2021 through February 2022**

Original BUDGET, for aprvl Jan 2021

	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	New Yr Budget Mar '21 - Feb '22	Amended Budget Mar '20 - Feb '21	Actuals 12 mos 11/30/2020	
<b>Ordinary Revenue/Expense</b>																
<b>Revenue</b>																
4020 - Property Tax Revenue													85,863	858,627	814,984	2020 levy
4300 - Water revenue	83,977	90,268	105,403	110,677	150,228	134,586	134,203	116,052	105,322	105,250	105,302	105,477	1,346,745	1,020,212	1,156,661	7% increase, increase in conn
4400 - Sewer revenue	127,145	86,095	86,912	86,873	88,202	88,669	88,250	88,489	88,685	88,625	88,669	88,816	1,095,428	890,036	996,773	based upon conn
4450 - Other Inc - W & S	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	24,000	36,977	25,814	actuals
5200 TCEQ Reg & Rev Ass fee	1,056	882	962	988	1,192	1,116	1,112	1,023	970	969	970	971	12,211	9,852	10,805	calculated
4470 - Late Fees	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600	23,134	19,740	actuals + increase
<b>4480 - Transfer Fees</b>																
4482 - Delinquent Util Coll														-	-	3,790
<b>Total 4200 - Utility</b>	215,978	181,044	197,076	202,338	243,422	228,171	227,366	209,363	198,778	198,645	198,741	199,064	2,499,984	1,980,211	2,204,335	
<b>4610 - 8A &amp; 8B - Wtr/Sew Vol</b>																
4612 - 8A Wtr Volume	6,760	8,619	11,212	15,761	17,869	17,328	12,261	12,874	12,874	12,874	12,874	12,874	154,180	220,047	138,100	
4611 - 8B Wtr Volume	8,408	9,123	13,432	15,397	17,473	16,778	12,325	12,600	13,230	8,820	8,820	8,820	145,226	120,640	132,103	
4612 - 8A Sewr Volume	10,110	8,227	9,565	6,574	7,189	6,943	7,765	8,610	8,610	8,610	8,610	8,610	99,423	96,664	97,414	
4614 - 8B Sewr Volume	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	8,387	100,644	106,742	100,646	
<b>Total 4610 - Denton 8A &amp; 8B - W&amp;S Vol</b>	33,665	34,356	42,596	46,119	50,918	49,436	40,738	42,471	43,101	38,691	38,691	38,691	499,473	544,093	468,263	
<b>4640 - District 11-B</b>																
4641 - Water Volume (11B)	6,300	8,075	12,020	14,286	16,141	16,308	11,760	12,214	10,102	9,029	9,077	9,125	134,437	119,195	113,242	
4642 - Water Demand (11B)	47,791	47,791	47,791	47,791	47,791	47,791	47,791	50,181	50,181	50,181	50,181	50,181	585,442	577,196	566,764	
4643 - Sewer Volume (11B)	10,215	8,346	8,000	6,834	7,276	7,335	8,289	7,796	7,883	7,926	7,969	8,011	95,880	107,108	89,289	
4643.5 - Sewer Fixed O&M (11B)	12,815	12,815	12,815	12,815	12,815	12,815	12,815	13,456	13,456	13,456	13,456	13,456	156,985	156,984	153,782	
4644 - Sewer Jt Facilities (11B)	4,473	4,473	4,473	4,473	4,473	4,473	4,473	4,697	4,697	4,697	4,697	4,697	54,796	48,314	49,977	
Indivd facilities	8,470	8,470	8,470	8,470	8,470	8,470	8,470	8,894	8,894	8,894	8,894	8,894	103,760	7,497	106,232	
Interim fin chg	605	605	605	605	605	605	605	635	635	635	635	635	7,410	111,794	7,316	
<b>Total 4640 - District 11-B</b>	90,669	90,575	94,174	95,274	97,571	97,797	94,203	97,873	95,848	94,818	94,909	94,999	1,138,710	1,128,087	1,086,602	
<b>4660 - Denton 11C</b>																
4665 - Water Volume (11C)	4,200	5,226	6,000	7,783	8,701	8,300	4,958	4,619	5,047	4,123	4,095	3,241	66,293	58,027	58,857	
4666 - Water Demand (11C)	19,382	19,382	19,382	19,382	19,382	19,382	19,382	20,351	20,351	20,351	20,351	20,351	237,429	234,085	229,854	
4668 - Sewer Volume (11C)	6,475	5,264	6,110	4,206	4,447	4,440	6,196	6,574	6,174	6,174	6,174	6,174	68,408	57,130	60,055	
4668.5 - Sewer Fixed O&M (11C)	5,257	5,257	5,257	5,257	5,257	5,257	5,257	5,520	5,520	5,520	5,520	5,520	64,398	64,398	63,090	
Sewer Jt, Individ facilities	5,310	5,310	5,310	5,310	5,310	5,310	5,310	5,576	5,576	5,576	5,576	5,576	65,048	68,555	64,242	
4669.1 - Sewer Interim Financing Chg (11C)	248	248	Water2016	248	248	248	248	260	260	260	260	260	2,790	2,553	3,010	
<b>Total 4660 - Denton 11C</b>	40,872	40,687	42,059	42,186	43,345	42,937	41,351	42,900	42,928	42,004	41,976	41,122	504,366	484,749	479,108	
<b>4710 - Fire Plan Rev</b>	17,150	17,200	17,250	17,300	17,350	17,400	17,450	17,500	17,550	17,600	17,650	17,700	209,100	180,288	167,707	\$10/conn
4721 - Denton 8A Proj Mgr	500	500	500	500	500	500	500	500	500	500	500	500	6,000	5,746	4,508	
4722 - Denton 8B Proj Mgr	563	563	563	563	563	563	563	563	563	563	563	563	6,756	5,971	4,273	
4723 - Denton 11B Proj Mgr	563	563	563	563	563	563	563	563	563	563	563	563	6,756	4,889	4,247	
4724 - Denton 11C Proj Mgr	344	344	344	344	344	344	344	344	344	344	344	344	4,128	3,516	2,753	
<b>4766 - Proj Mgr - Other</b>																
<b>Total Proj Mgr</b>	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	1,970	23,640	20,122	18,727	
<b>4760 - Little Elm Police Service</b>																
4761 - Denton 8A LEPD		78,397			78,120			83,620			82,908		323,045	409,189	482,118	less due to py capital cost
4762 - Denton 8B LEPD		81,280			80,993			86,694			85,957		334,924	323,568	501,424	less due to py capital cost
4763 - Denton 11B LEPD		72,071			72,615			80,288			82,146		307,120	327,064	428,090	less due to py capital cost
4764 - Denton 11C LEPD		46,846			46,680			49,966			49,542		193,034	9,171	290,735	less due to py capital cost
<b>Total 4760 - Little Elm Police Services</b>	-	278,594	-	-	278,408	-	-	300,568	-	-	300,553	-	1,158,123	1,068,992	1,702,367	
<b>Denton ISD - SRO</b>																
Denton 8A SRO	-	6,528			6,505			6,964			6,904		26,901	28,628	26,613	
Denton 8B SRO	-	6,771			6,747			7,222			7,160		27,900	29,900	27,664	
Denton 11B SRO	-	6,004			6,049			6,688			6,843		25,584	22,850	23,481	
Denton 11C SRO	-	3,902			3,888			4,162			4,172		16,124	16,800	16,093	
<b>Total Denton ISD - SRO</b>	-	23,205	-	-	23,189	-	-	25,036	-	-	25,079	-	96,509	98,178	93,851	
<b>4850 - Permit Tap Fees</b>	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	7,250	87,000	69,600	96,750	\$1450/conn
<b>5100 - Easement/franchise fees</b>																
5101 - Co-Serv Electric Easement Fees	-	26,045	-	-	26,020	-	-	25,857	-	-	25,834	-	103,756	82,701	99,866	actuals, incr in conn
5102 - CoServ Gas Easement Fees	-	7,293	-	-	7,286	-	-	7,240	-	-	7,234	-	29,052	21,502	27,679	actuals, incr in conn
5103 - Cable Easement Fees	-	3,646	-	-	3,643	-	-	3,620	-	-	3,617	-	14,526	11,076	13,885	actuals, incr in conn
<b>Total 5100 - Easement/franchise fees</b>	-	36,984	-	-	36,948	-	-	36,717	-	-	36,685	-	147,333	115,279	141,430	
<b>5392 - Misc Revenue</b>																
5391 - Interest Revenue	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	2,200	26,400	42,000	29,597	estimate
<b>Total Revenue</b>	409,754	714,065	404,575	414,637	802,571	447,161	432,528	783,848	409,624	489,040	1,452,605	488,859	7,249,285	6,590,226	7,319,567	7,249,265 cross ck
<b>Operating Expense</b>																
6120 - Mustang O&M	56,548	56,548	56,548	56,548	56,548	56,548	56,548	62,203	65,030	65,030	65,030	65,030	718,159	577,490	518,792	Mustang budget,10% incr l Oct
6300 - Water exp																
6320 - UTWD - Water Volume Chg	38,435	46,291	65,600	79,193	88,482	85,477	62,279	67,922	51,639	63,012	63,130	63,278	774,738	478,819	668,752	based upon py exp, conn, 5% inc
6321 - UTWD - Water Demand Chg	125,166	125,166	125,166	125,166	125,166	125,166	125,166	131,424	131,424	131,424	131,424	131,424	1,533,284	1,489,665	1,484,381	per cost sharing, 5% increase
6340 - Testing	-	210	-	-	210	-	-	210	-	-	210	-	840	840	642	same budget as py
6350 - Licenses, Permits	-	-	-	-	-	-	-	-	4,040	-	-	-	4,040	2,750	4,040	actuals
<b>Total 6300 - Water exp</b>	163,601	171,667	190,766	204,359	213,858	210,643	187,445	199,557	187,104	194,436	194,764	194,702	2,312,902	1,972,074	2,157,815	
6400 - Sewer exp																
6401 - UTWD Water Treatment Charge	54,328	44,31														

**Denton County FWSD 11-A  
General Fund Operating Budget  
March 2021 through February 2022**

Original BUDGET, for apprvl Jan 2021

	New Yr Budget													Amended Budget Mar '20 - Feb '21	Actuals 12 mos 11/30/2020	
	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar '21 - Feb '22			
6410 - Sewer Fixed O&M	33,610	33,610	33,610	33,610	33,610	33,610	33,610	35,291	35,291	35,291	35,291	35,291	411,723	403,320	403,325	per cost sharing, 5% increase
6420 - UTWD Sewer/Jt Facilities Charge	11,731	11,731	11,731	11,731	11,731	11,731	11,731	12,318	12,318	12,318	12,318	12,318	143,705	131,075	131,070	per cost sharing, 5% increase
6440 - Sewer - Ind Financing Chg	1,588	1,588	1,588	1,588	1,588	1,588	1,588	1,667	1,667	1,667	1,667	1,667	19,453	19,189	19,188	per cost sharing, 5% increase
Indivd facilities	22,215	22,215	22,215	22,215	22,215	22,215	22,215	23,326	23,326	23,326	23,326	23,326	272,134	278,819	278,816	per cost sharing, 5% increase
<b>Total 6400 - Sewer exp</b>	<b>123,472</b>	<b>113,462</b>	<b>120,816</b>	<b>104,732</b>	<b>106,860</b>	<b>106,981</b>	<b>111,545</b>	<b>112,225</b>	<b>110,834</b>	<b>119,860</b>	<b>119,949</b>	<b>120,059</b>	<b>1,370,796</b>	<b>1,205,709</b>	<b>1,331,560</b>	
6500 - Trash exp	25,311	25,610	27,787	27,787	27,559	24,600	26,991	27,025	26,329	27,000	27,000	27,000	319,998	320,153	307,973	based upon py exp, conn
7772 - Traffic Study	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,780	
6605 - Vehicle & Peace Officer Insur	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,093)	
6650 - SRO - DISD	-	34,548	-	-	34,548	-	-	37,312	-	-	-	37,312	-	138,135	138,078	calc cost sharing, 8% inc in Oct
6610 - Little Elm Police Services	414,729	-	-	414,729	-	-	447,908	-	-	447,908	-	-	1,725,274	2,401,812	2,506,133	calc cost sharing, 8% inc in Oct
6710 - Fire Plan exp	21,456	21,530	21,530	21,530	21,659	21,659	21,659	23,628	23,628	23,628	23,746	23,746	269,399	235,896	225,334	calc cost sharing, 8% inc in Oct
6711 - Fire Truck	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	1,055	12,660	12,660	12,660	actuals
6850 - Permit exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
6851 - Meter Sets	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	1,455	17,460	13,968	13,832	based upon new conn
<b>Total 6850 - Permit exp</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>1,455</b>	<b>17,460</b>	<b>13,968</b>	<b>13,832</b>	
7300 - Engineering	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000	60,000	69,916	actuals, small increase
7480 - Insurance	4,380	-	-	-	-	-	-	-	-	-	-	-	4,380	4,500	4,380	actuals
7710 - R&M - Landscaping	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	5,200	62,400	45,000	62,375	actuals
7720 - R&M - Drainage	1,000	1,000	-	1,000	-	1,000	-	1,000	-	1,000	-	1,000	7,000	7,000	-	same budget as py
7730 - R&M - Utility	275	275	-	275	-	275	-	275	-	275	-	275	1,925	1,925	-	same budget as py
7740 - R&M - Road	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000	5,250	14,507	actuals
7750 - R&M - Other	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	1,900	22,800	1,050	20,894	actuals
7760 - R&M - Signs	250	250	250	250	250	250	250	250	250	250	250	250	3,000	525	4,805	estimate
7770 - R&M - Striping	425	425	-	425	-	425	-	425	-	425	-	425	2,975	2,975	-	same budget as py
EST painting	-	-	-	-	-	-	-	-	-	-	-	-	-	45,621	68,199	project complete
7900 - Utility Exp - Electricity	500	500	500	500	500	500	500	500	500	500	500	500	6,000	6,000	5,762	same budget as py
9850 - TCEQ Rev & Reg Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,113	
<b>Total Operating Expenses</b>	<b>828,807</b>	<b>442,674</b>	<b>435,057</b>	<b>848,995</b>	<b>478,642</b>	<b>439,741</b>	<b>869,707</b>	<b>481,259</b>	<b>430,535</b>	<b>897,172</b>	<b>485,411</b>	<b>449,847</b>	<b>7,087,847</b>	<b>7,057,743</b>	<b>7,474,816</b>	<b>7,087,847</b> cross ck
Gross Profit	(419,053)	271,391	(30,482)	(434,358)	323,929	7,420	(437,179)	302,589	(20,910)	(408,132)	967,193	39,011	161,418	(467,517)	(155,249)	
<b>Administrative Expense</b>																
7001 - Accounting	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	4,200	50,400	48,000	48,865	actuals
7070 - Auditing	-	14,500	-	-	6,000	-	-	-	-	-	-	-	20,500	20,000	20,500	actuals
7100 - Bank Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	
7190 - Delivery/Courier Services	25	25	25	25	25	25	25	25	-	-	-	-	200	100	611	estimate
AUP Exp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,250	
<b>7200 - Directors' Fees &amp; Expenses</b>																
7201 - Director Fees	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,200	16,200	14,025	estimatee
7210 - Directors' mileage	40	40	40	40	40	40	40	40	40	40	40	40	480	480	5	
7220 - Payroll Taxes	103	103	103	103	103	103	103	103	103	103	103	103	1,239	1,092	1,073	calculated
<b>Total 7200 - Directors' Fees &amp; Expenses</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>1,493</b>	<b>17,719</b>	<b>17,772</b>	<b>15,103</b>	
7250 - Dues & Subscriptions	-	-	-	-	-	-	-	-	650	-	-	-	650	650	-	same budget as py
7275 - Election Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	
7500 - Legal	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	108,000	108,000	94,849	same budget as py
7505 - Legal - Disclosure	-	-	-	-	600	-	-	-	2,200	-	-	-	2,800	2,800	-	same budget as py
7520 - Meeting Expense	200	200	200	200	200	200	200	200	200	200	200	200	2,400	2,400	-	same budget as py
7600 - Office Supplies	175	-	-	-	-	-	-	-	-	-	-	-	175	175	175	same budget as py
7640 - Professional Training	-	-	-	1,500	-	-	-	-	-	-	-	1,500	-	3,000	-	same budget as py
7645 - General Manager	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	1,563	18,750	24,000	15,011	actuals +25% increase
7121 - WW Consulting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,999	resigned
7650 - Publishing Expenses	-	-	-	-	-	-	1,265	-	-	-	-	-	1,265	1,300	1,265	actuals
Communications	500	500	500	500	500	500	500	500	500	500	500	500	6,000	-	-	per Triton
7950 - Website	333	333	333	333	333	333	333	333	333	333	333	333	3,996	280	3,860	per Triton
<b>Total Administrative Expense</b>	<b>17,489</b>	<b>31,814</b>	<b>17,314</b>	<b>18,814</b>	<b>23,914</b>	<b>17,314</b>	<b>18,579</b>	<b>17,314</b>	<b>20,139</b>	<b>17,289</b>	<b>18,789</b>	<b>17,289</b>	<b>236,055</b>	<b>232,477</b>	<b>214,504</b>	<b>236,055</b> cross ck
<b>Other Income</b>																
Riverbend Temp Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-	80,887	
<b>Total Other Revenue</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>80,887</b>	
<b>Other Expenses</b>																
9010 - Bad Debt Write Off	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00	(32,852.54)	
9877 - Bond Exp - Legal	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,650	
<b>Total Other Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(30,203)</b>	
<b>Net Revenue</b>	<b>-436,542.16</b>	<b>239,576.75</b>	<b>-47,795.52</b>	<b>-453,172.02</b>	<b>300,014.90</b>	<b>-9,893.67</b>	<b>-455,757.79</b>	<b>285,275.25</b>	<b>-41,049.12</b>	<b>-425,421.05</b>	<b>948,404.67</b>	<b>21,722.31</b>	<b>-74,637.45</b>	<b>-699,993.72</b>	<b>(258,663.91)</b>	<b>(74,637)</b> cross ck