

Frisco West Water Control and Imp District of Denton Co

Annual Budget

March 2023 through February 2024

Approved 1/23/23

| | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | Sep 23 | Oct 23 | Nov 23 | Dec 23 | Jan 24 | Feb 24 | 2023 - 2024 ORIGINAL TOTAL | 2022 - 2023 Prior Year TOTAL | % Change |
|---|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|----------------|----------------------------------|------------------------------------|-------------|
| Revenue | | | | | | | | | | | | | | | |
| 4000 - Property Tax Revenue | | | | | | | | | 195,356 | 781,424 | 781,424 | 195,356 | 1,953,561 | 1,750,494 | 12% |
| Penalties & Interest | | | | | | | | | | | | | 0 | - | |
| 4300 - Water revenue - res | 88,954 | 88,758 | 101,579 | 111,915 | 147,384 | 164,449 | 137,562 | 114,898 | 113,808 | 28,248 | 94,597 | 85,957 | 1,278,109 | 1,223,556 | 4% |
| 4400 - Sewer revenue | 92,302 | 98,176 | 102,801 | 107,354 | 119,824 | 124,523 | 113,157 | 113,103 | 112,724 | 56,067 | 98,678 | 94,136 | 1,232,845 | 1,248,912 | -1% |
| 4500 - Trash revenue | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 480,705 | 406,089 | 18% |
| 4550 - Police/Fire Revenue | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 28,470 | 341,640 | 231,600 | 148% |
| 4600 - Other Utility Revenue | | | | | | | | | | | | | | | |
| 4605 - Bank(NSF) fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0% |
| 4610 - Disconnect/recon fees | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 1,125 | 13,500 | 36,000 | -63% |
| 4620 - Late Fees | 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 | 24,000 | 0% |
| 4650 - Transfer Fees | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 965 | 11,580 | 480 | 2313% |
| 4670 - Other Revenue | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 1,640 | 19,680 | - | 0% |
| Total 4600 - Other Utility Revenue | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 5,730 | 68,760 | 60,480 | 14% |
| 4630 - TCEQ Revenue | 906 | 935 | 1,022 | 1,096 | 1,336 | 1,445 | 1,254 | 1,140 | 1,133 | 422 | 966 | 900 | 12,555 | 12,362 | 2% |
| 4700 - Easement Fee Revenue | | | | | | | | | | | | | | | |
| 4710 - Cable Easement Fees | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 9,120 | 10,000 | -9% |
| Total 4700 - Easement Fee Revenue | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 0 | 2,280 | 0 | 9,120 | 10,000 | -9% |
| 4755 - Frisco Hills Lift Station Oper | | | | | | | | | | | | | | | |
| 4800 - Sales Tax Revenue | 9 | 4,000 | 9 | 9 | 4,000 | 9 | 9 | 4,000 | 9 | 9 | 4,000 | 9 | 16,072 | 20,072 | -20% |
| 4810 - Lease Revenue | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 1,450 | 17,400 | 18,600 | -6% |
| 5391 - Interest Revenue | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 30,000 | 1,300 | 2208% |
| Total Revenue | 260,380 | 274,857 | 283,620 | 298,583 | 355,533 | 368,635 | 330,190 | 316,130 | 501,239 | 944,379 | 1,062,655 | 454,567 | 5,450,767 | 4,983,464 | 9% |
| Gross Profit | 260,380 | 274,857 | 283,620 | 298,583 | 355,533 | 368,635 | 330,190 | 316,130 | 501,239 | 944,379 | 1,062,655 | 454,567 | 5,450,767 | 4,983,464 | 9% |
| Expense | | | | | | | | | | | | | | | |
| 6050 - Tax Appraisal Fees | | | | | | | | | | | | | 0 | - | |
| 6070 - Tax Assessor/Collector Fees | 0 | 0 | 0 | 0 | 1,303 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,303 | 1,303 | 100% |
| 6100 - Utility Operations | | | | | | | | | | | | | | | |
| 6110 - Administration | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 1,400 | 16,800 | - | 100% |
| 6120 - Operations Management | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 24,500 | 294,000 | 216,672 | 36% |
| 6122 - Scada Cell monitoring svc | 87 | 570 | 87 | 87 | 87 | 87 | 87 | 87 | 87 | 2,760 | 87 | 87 | 4,200 | 4,200 | 0% |
| 6123 - Water Labor | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 14,500 | 174,000 | 60,000 | 0% |
| 6124 - Sewer Labor | 5,000 | 14,000 | 5,000 | 6,560 | 6,560 | 6,560 | 6,560 | 6,560 | 6,560 | 6,560 | 6,560 | 6,560 | 83,040 | 87,000 | 0% |
| 6130 - Supplies | 4,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 15,000 | 12,000 | 25% |
| 6150 - Testing Services | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 4,800 | 4,020 | 19% |
| 6190 - Licenses & Permits | 2,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,585 | 0 | 0 | 0 | 7,085 | 6,500 | 9% |
| Security for Utilities | 8,000 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 9,100 | - | 0% |
| Total 6100 - Utility Operations | 60,387 | 56,470 | 46,987 | 48,547 | 48,547 | 48,547 | 48,547 | 48,547 | 53,132 | 51,220 | 48,547 | 48,547 | 608,025 | 390,392 | 56% |
| 6300 - Water Exp-L.Elm | 26,062 | 36,359 | 39,209 | 52,906 | 55,881 | 55,526 | 61,119 | 49,555 | 36,260 | 32,545 | 28,334 | 29,562 | 503,319 | 476,459 | 6% |
| 6400 - Sewer Exp - L.Elm | 65,830 | 65,830 | 65,830 | 65,830 | 52,338 | 52,338 | 52,338 | 63,901 | 63,901 | 63,901 | 53,424 | 53,424 | 718,885 | 783,167 | -8% |
| 6500 - Trash Expense | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 40,059 | 480,705 | 412,743 | 16% |
| 6600 - Fire Services | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 31,507 | 378,084 | 248,412 | 100% |
| 6700 - Police Services | 85,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 60,965 | 756,580 | 698,328 | 8% |
| 6850 - Meter Sets | | | | | | | | | | | | | | | |
| 6855 - Meter Equipment | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 84,000 | 21,500 | 291% |
| 6860 - Meter Sets. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | - | 0% |
| Total 6850 - Meter Sets | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 84,000 | 21,500 | 291% |
| 7001 - Accounting | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 7,000 | 84,000 | 82,000 | 2% |
| 7070 - Auditing | 0 | 0 | 20,000 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 0 | 0 | 30,000 | 30,000 | 0% |
| 7100 - Bank Charges/Merchant Fees | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 215 | 2,580 | 172 | 1400% |
| 7190 - Delivery/Courier Services | 100 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 40 | 150 | 650 | 360 | 81% |
| 7200 - District Payroll & Expenses | | | | | | | | | | | | | | | |
| 7201 - Director Fees | 4,000 | 4,000 | 4,000 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 1,100 | 21,900 | 41,600 | -47% |
| 7205 - District Payroll | 26,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 100,004 | 72,200 | 100% |
| 7210 - Mileage | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 350 | 4,200 | 500 | 740% |
| 7220 - Payroll Taxes | 2,361 | 821 | 821 | 598 | 598 | 598 | 598 | 598 | 598 | 598 | 598 | 598 | 9,387 | 8,763 | 7% |
| Total 7200 - District Payroll & Expenses | 33,378 | 11,838 | 11,838 | 8,715 | 8,715 | 8,715 | 8,715 | 8,715 | 8,715 | 8,715 | 8,715 | 8,715 | 135,491 | 123,063 | 10% |

Frisco West Water Control and Imp District of Denton Co

Annual Budget

March 2023 through February 2024

| | Mar 23 | Apr 23 | May 23 | Jun 23 | Jul 23 | Aug 23 | Sep 23 | Oct 23 | Nov 23 | Dec 23 | Jan 24 | Feb 24 | 2023 - 2024 | 2022 - 2023 | % Change |
|--|------------------|------------------|------------------|------------------|-----------------|-----------------|------------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------|
| | | | | | | | | | | | | | ORIGINAL | Prior Year | |
| Approved 1/23/23 | | | | | | | | | | | | | TOTAL | TOTAL | |
| 7275 - Election Expenses | | | | 0 | | | | | | | | | 0 | 9,000 | -97% |
| 7300 - Engineering | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,000 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 6,500 | 87,000 | 60,000 | 45% |
| 7430 - Inspections | 23,845 | 3,800 | 3,800 | 3,800 | 3,800 | 3,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | 59,645 | 3,600 | 100% |
| 7440 - TCEQ Expense | | | | | | | | | | | 12,555 | 0 | 12,555 | 12,362 | 2% |
| 7460 - Insurance | 0 | 0 | 0 | 40,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 35,000 | 14% |
| 7500 - Legal | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | 300,000 | 360,000 | -17% |
| 7502 - Continued disclosure | 0 | 0 | 0 | 0 | 0 | 3,500 | 0 | 0 | 0 | 0 | 0 | 0 | 3,500 | - | 100% |
| 7515 - Marketing | 3,000 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 500 | 2,000 | 500 | 500 | 10,000 | 8,000 | 25% |
| 7520 - Meeting exp | 420 | 420 | 420 | 420 | 420 | 420 | 420 | 420 | 420 | 420 | 400 | 400 | 5,000 | 3,600 | 39% |
| 7525 - Membership dues | 0 | | | 3,000 | | | | | 700 | 135 | | | 3,835 | - | |
| 7550 - Events | 500 | 500 | 500 | 4,000 | 25,000 | 500 | 500 | 3,000 | 500 | 500 | 500 | 25,000 | 61,000 | 87,100 | -30% |
| 7600 - Office Supplies | 300 | 300 | 300 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 400 | 4,500 | 3,600 | 25% |
| 7610 - Offsite Storage | 0 | 650 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 650 | 500 | 100% |
| 7700 - Repairs & Maint. | | | | | | | | | | | | | | | |
| 7701 - Fence, Grading, Retainer | 12,084 | 2,084 | 2,084 | 2,084 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 2,083 | 35,000 | 4,400 | 695% |
| 7710 - R & M - Landscaping | 20,000 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 17,290 | 210,190 | 181,216 | 16% |
| 7720 - R&M - Drainage | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,167 | 4,163 | 50,000 | 90,000 | -44% |
| 7721 - R&M - chemicals | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 550 | 6,800 | 15,600 | -58% |
| 7730 - R & M - Utility/sewer | 22,800 | 17,800 | 42,800 | 22,800 | 7,800 | 7,800 | 22,800 | 7,800 | 7,800 | 22,800 | 7,800 | 7,800 | 198,600 | 359,500 | -45% |
| 7735 - R&M - Pond | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 1,375 | 16,500 | 16,500 | 0% |
| 7740 - R & M - Roads | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 240,000 | 24,000 | 900% |
| 7742 - Maint of school traffic | 0 | 0 | 0 | 0 | 3,450 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,450 | 4,500 | -23% |
| 7743 - Signs - traffic | 420 | 420 | 420 | 420 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 415 | 5,000 | 2,500 | 100% |
| 7744 - R&M-other | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 30,000 | 30,000 | 0% |
| Total 7700 - Repairs & Maint. | 83,896 | 66,186 | 91,186 | 71,186 | 59,630 | 56,180 | 71,180 | 56,180 | 56,180 | 71,180 | 56,180 | 56,176 | 795,340 | 728,216 | 9% |
| 7900 - Utilities | 9,215 | 10,800 | 13,000 | 16,300 | 17,350 | 18,025 | 17,410 | 9,795 | 9,950 | 9,950 | 9,960 | 10,270 | 152,025 | 108,000 | 41% |
| 7601 - Building Expenses | | | | | | | | | | | | | | | |
| 7602 - Cleaning | 400 | 400 | 3,000 | 400 | 400 | 400 | 400 | 400 | 3,000 | 400 | 400 | 400 | 10,000 | 18,500 | 100% |
| 7603 - Building R&M | 1,000 | 300 | 300 | 1,000 | 300 | 1,000 | 300 | 300 | 300 | 1,000 | 300 | 300 | 6,400 | 10,300 | 100% |
| 7604 - Internet/e-mail | 800 | 800 | 800 | 800 | 800 | 800 | 1,800 | 800 | 800 | 800 | 800 | 800 | 10,600 | 8,160 | 100% |
| 7605 - Pest Control | | 138 | | | | 138 | | | 138 | | 138 | | 552 | 552 | 100% |
| 7606 - Security | 700 | 0 | 0 | 1,075 | 0 | 0 | 6,720 | 5,520 | 400 | 0 | 2,750 | 0 | 17,165 | 1,440 | 100% |
| 7800 - Phone/Utilities | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 140 | 1,680 | 1,680 | 100% |
| Total Expense | 514,719 | 435,218 | 477,596 | 498,805 | 455,448 | 430,577 | 451,575 | 439,397 | 416,383 | 424,392 | 405,129 | 415,830 | 5,365,068 | 4,727,509 | 13% |
| Net Ordinary Revenue | (254,339) | (160,360) | (193,977) | (200,222) | (99,915) | (61,942) | (121,385) | (123,267) | 84,855 | 519,987 | 657,526 | 38,738 | 85,699 | 255,956 | -67% |
| Net Revenue | (254,339) | (160,360) | (193,977) | (200,222) | (99,915) | (61,942) | (121,385) | (123,267) | 84,855 | 519,987 | 657,526 | 38,738 | 85,699 | 255,956 | |