

**MINUTES OF THE MEETING  
OF THE  
BOARD OF DIRECTORS**

May 7, 2026

THE STATE OF TEXAS	§
	§
COUNTIES OF FORT BEND AND WALLER	§
	§
WILLOW POINT MUNICIPAL UTILITY	§
DISTRICT OF FORT BEND AND	§
WALLER COUNTIES	§

The Board of Directors (the “Board”) of Willow Point Municipal Utility District of Fort Bend and Waller Counties (the “District”), met in regular session, open to the public, on Thursday, May 7, 2026, at 11:30 a.m., at 1330 Post Oak Boulevard, Suite 2650, Houston, Texas, a designated meeting place outside the boundaries of the District, and via ZOOM audio/video conference. The roll was called of the members of the Board, to-wit:

Simon VanDyk	-	President
Paul Breaux	-	Vice President
David L. Salley	-	Secretary
Dave Hall	-	Assistant Secretary
Jim Moses	-	Assistant Secretary

All members of the Board were present except Director Moses, thus constituting a quorum.

Also participating in the meeting were Lita Lemus of Utility Tax Service, LLC, tax assessor and collector for the District; Mary Ann Mihills of Municipal Accounts & Consulting, L.P. (“MAC”), bookkeeper for the District; Jenna Craig of Touchstone District Services (“Touchstone”); Lyndsay Evans and Marshall Green of Quiddity Engineering, LLC (“Quiddity”), engineer for the District; Ryan Mapes and Tim Ervin of SiEnvironmental (“SiEnviro”), operator for the District; Phillip Smith of Guideline Management Services (“Guideline”); John Boyd and Tyler Chambless of Terry’s Landscape, LLC (“Terry’s”); Jeff Bain, Verna Gayle Bain, Kyle Walker, and Michael, members of the public; and Ryan E. LaRue, Caleb Villarreal, and Alyssa Stanford (Legal Assistant) of Sanford Kuhl Hagan Kugle Parker Kahn LLP (“SK Law”), attorneys for the District.

The meeting was called to order at 11:32 a.m. Copies of the notices of the meeting are attached hereto.

**HEAR FROM PUBLIC**

The Board noted that there were no members of the public who wished to address the Board.

**APPROVE MINUTES OF MEETINGS HELD APRIL 2, AND APRIL 14, 2026**  
**TAX ASSESSOR/COLLECTOR'S REPORT**  
**BOOKKEEPER'S REPORT**  
**BUDGET FOR FISCAL YEAR ENDING MAY 31, 2027**  
**REPORT FROM TOUCHSTONE DISTRICT SERVICES**  
**ORDER EVIDENCING REVIEW OF EMERGENCY PREPAREDNESS PLAN**

Upon motion by Director VanDyk, seconded by Director Breaux, and after full discussion, the Board voted to:

- a. approve the minutes of the meetings held April 2, and April 14, 2026, as submitted;
- b. approve the Tax Assessor/Collector's Report for the month of April, noting that approximately 93.28% of the 2025 taxes have been collected;
- c. approve the Bookkeeper's Report, including payment of the bills listed therein;
- d. adopt the budget for the fiscal year ending May 31, 2027, as amended;
- e. approve the report submitted by Touchstone; and
- f. adopt the Order Evidencing Review of Emergency Preparedness Plan.

Director VanDyk abstained from voting on payment of Check No. 4284 made payable to Touchstone.

Copies of the Tax Assessor/Collector's Report, the Bookkeeper's Report, and the report submitted by Touchstone are on file in the official records of the District.

**HEAR DEVELOPER'S REPORT**

The Board noted that no report was submitted.

**HEAR REPORT FROM HOA**

The Board noted that no report was submitted.

### **HEAR ENGINEER'S REPORT**

The Board recognized Ms. Evans, who reviewed with the Board the Engineer's Report, a copy of which is on file in the official records of the District. She updated the Board on the status of ongoing construction projects within the District as detailed in such Report.

Ms. Evans submitted to and reviewed with the Board the following, as detailed in the Engineer's Report:

- 1) Pay Estimate No. 2 in the amount of \$49,832.10 to C.F. McDonald Electric, Inc. in connection with the Remote Water Well Generator Addition;
- 2) A scope memo from Quiddity for 2026 Water Plant Inspection and Capital Improvements Plan Update; and
- 3) A request for authorization for Quiddity to submit the application for renewal of the District's TPDES Permit to the Texas Commission on Environmental Quality ("TCEQ").

Upon motion by Director Hall, seconded by Director Breaux, and after full discussion, the Board voted unanimously to (1) approve Pay Estimate No. 2 in the amount of \$49,832.10 in connection with the Remote Water Well Generator Addition; (2) authorize Quiddity to conduct the 2026 Water Plant Inspection with the TCEQ Inspection scope to be billed at an hourly rate for an estimated total amount of \$4,500.00; (3) authorize Quiddity to submit the application for renewal of the District's TPDES Permit to the TCEQ; and (4) approve the Engineer's Report as submitted.

### **HEAR OPERATOR'S REPORT**

The Board recognized Mr. Mapes, who reviewed with the Board the Operator's Report, including a list of High Water Users, and the delinquent list, copies of which are on file in the official records of the District.

Mr. Mapes then presented to the Board the Consumer Confidence Report ("CCR"), a copy of which is on file in the official records of the District. He stated that the CCR will be reviewed by SK Law, and that upon approval, the CCR will be mailed to all customers of the District prior to July 1, 2026.

Mr. Mapes next submitted to and reviewed with the Board a pricing report for SiEnviro to conduct a Storm, Sanitary, and Valve Survey, a copy of which is on file in the official records of the District. He recommended that if approved, the Board authorize SiEnviro to begin by conducting the valve survey, followed by the sanitary manhole survey, then the storm manhole and inlet survey. Mr. Mapes noted that each survey would be billed individually.

Upon motion by Director Salley, seconded by Director Breaux, and after full discussion, the Board voted unanimously to (1) authorize termination of service to the customers listed on the delinquent list, as the customers were neither participating in the meeting nor presented any written statement on the matter; (2) approve the Operator's Report as submitted; (3) approve the CCR subject to review by SK Law; and (4) authorize SiEnviro to conduct the valve survey in the amount of approximately \$1,050.00, the sanitary survey in the amount of approximately \$12,165.00, and the storm survey in the amount of approximately \$12,300.00 in the order recommended by the District's operator.

#### **HEAR REPORT FROM GUIDELINE MANAGEMENT SERVICES**

The Board recognized Mr. Smith, who submitted to and reviewed with the Board a Park Maintenance Report, a copy of which is on file in the official records of the District.

The Board discussed installing "No Parking" and "No Unauthorized Motor Vehicles" signs at the Anserra pond.

Upon motion by Director Breaux, seconded by Director VanDyk and after full discussion, the Board voted unanimously to approve installation of two (2) "No Parking" and "No Unauthorized Motor Vehicles" signs at the Anserra pond in an amount not to exceed \$1,000.00.

#### **HEAR REPORT FROM TERRY'S LANDSCAPE**

The Board recognized Mr. Boyd, who submitted a report on maintenance of the District's landscaping, drainage, and detention facilities, a copy of which is on file in the official records of the District.

Mr. Boyd then submitted to the Board a proposal to plant Texas Lantana and Silverado Texas Sage along Kingsland Boulevard in the amount of \$24,607.35 and a proposal to grade the south slope of the detention pond in Trails of Katy in the amount of \$2,795.49.

Upon motion by Director Breaux, seconded by Director Salley, and after full discussion, the Board voted unanimously to approve (1) the report from Terry's, (2) the proposal for planting along Kingsland Boulevard in the amount of \$24,607.35; and (3) the proposal for slope grading in the amount of \$2,795.49.

The Board requested Director Hall discuss sharing the cost of the planting along Kingsland Boulevard with the Trails of Katy Homeowners' Association.

### **HEAR ATTORNEY'S REPORT**

#### **Cybersecurity and Artificial Intelligence Training**

The Board recognized Mr. Villarreal, who reviewed with the Board a memorandum regarding cybersecurity and artificial intelligence training. He stated that the 89th Texas Legislature passed HB 1500, which mandates annual Cybersecurity Training for local government employees, elected officials, and appointed officials and HB 3512, which requires local government employees, elected officials, and appointed officials who have access to a local government computer system or database and use a computer to perform at least 25 percent of the official's required duties to complete Artificial Intelligence Training annually.

The Board noted that no action was required.

#### **Adoption of amended Rate Order**

The Board deferred this item pending further calculations by EVO.

#### **Discuss matters related to annexation**

The Board recognized Mr. Walker and Mr. Bain, who updated the Board on information in connection with annexation of the Bain Tract.

The Board noted that no action was required.

THERE being no further business to come before the Board, the meeting was adjourned.

**[SIGNATURE PAGE FOLLOWS]**

PASSED, APPROVED AND ADOPTED this 4<sup>th</sup> day of June, 2026.

  
Secretary, Board of Directors

(SEAL)



**FORT BEND COUNTY CLERK'S OFFICE  
301 JACKSON  
RICHMOND, TX 77469**

**CERTIFICATE OF POSTING**

THE STATE OF TEXAS }  
}

COUNTY OF FORT BEND }  
}

I, LAURA RICHARD, COUNTY CLERK OF FORT BEND COUNTY, TEXAS DO  
HEREBY CERTIFY THAT ON THE 1<sup>ST</sup> DAY OF **MAY, 2026**, I FILED THE FOREGOING  
NOTICE OF MEETING IN MY OFFICE.

**NAME: WILLOW POINT MUD OF FORT BEND AND WALLER COUNTIES**  
**DATE OF MEETING: 05/07/2026 @ 11:30 AM**  
**EXECUTED THIS 1<sup>ST</sup> DAY OF MAY, 2026.**

LAURA RICHARD, COUNTY CLERK  
FORT BEND COUNTY, TEXAS

BY *Sarah Harkins*  
**SARAH HARKINS, DEPUTY**



MAY 01 2026

*Jenna Richard*  
County Clerk Fort Bend Co. Texas

**AGENDA**  
**WILLOW POINT MUNICIPAL UTILITY DISTRICT**  
**OF FORT BEND AND WALLER COUNTIES**

Notice is hereby given that the Board of Directors of Willow Point Municipal Utility District of Fort Bend and Waller Counties will meet in regular session, open to the public, at 1330 Post Oak Boulevard, Suite 2650, Houston, Texas 77056 on Thursday, May 7, 2026, at 11:30 a.m., and via a ZOOM audio/video conference meeting.

To participate in the meeting using ZOOM, the link is

<https://www.zoom.us/join>

Meeting ID: 893 9008 8157

Passcode: 352013

To participate by phone, call: 1 346 248 7799

At the meeting the following items will be considered and acted on:

1. Hear from Public;
2. Consent Agenda:
  - a. Approve minutes from meetings held April 2, and April 14, 2026;
  - b. Approve Tax Assessor Collector's Report, including review of delinquent taxes and take any action thereon;
  - c. Approve Bookkeeper's Report, including payment of the bills and approving investment report;
  - d. Adopt budget for fiscal year ending May 31, 2027;
  - e. Hear update from Touchstone District Services; and
  - f. Adopt Order Evidencing Review of Emergency Preparedness Plan;
3. Hear Developer's Report and take any action thereon;
4. Hear report from HOA representatives and take any action thereon;
5. Hear Engineer's Report, including:
  - a. authorize the design, advertisement for bids and/or award of construction contracts or concurrence in the award of a contract for the construction of water, sanitary sewer, drainage, and/or road facilities within the District, including:
    - i. approval of advertisement for bids for a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
    - ii. concurrence in the award of a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
  - b. status of construction contracts, including the approval of any pay estimates, change orders and/or acceptance of facilities for operation and maintenance purposes;
  - c. acceptance of site and/or easement conveyance for facilities constructed or to be constructed for the District, and the taking of any action in connection therewith; and
6. Hear Operator's Report, including:
  - a. review of delinquent accounts and take any action thereon;
  - b. consider approval of Consumer Confidence Report; and
  - c. consider amendment to Si Environmental Professional Services Contract and take any action thereon;

7. Hear report from Guideline Management Services and take any action thereon;
8. Hear report from Terry's Landscape and take any action thereon; and
9. Hear Attorney's Report, including:
  - a. review cybersecurity and artificial intelligence training memorandum and take any action thereon;
  - b. consider amending Rate Order and take any action thereon; and
  - c. discuss matters related to Bain tract annexation and take any action thereon.

Pursuant to V.T.C.A., Government Code, Chapter 551, as amended, the Board of Directors may convene in closed session to receive advice from legal counsel and discuss matters relating to pending or contemplated litigation, personnel matters, real estate transactions, gifts and donations, security devices and/or economic development negotiations.

EXECUTED this 1<sup>st</sup> day of May, 2026.

WILLOW POINT MUNICIPAL UTILITY DISTRICT  
OF FORT BEND AND WALLER COUNTIES

By: \_\_\_\_\_



Ryan E. LaRue

Sanford Kuhl Hagan Kugle Parker Kahn, LLP

(SEAL)



# Proposed Budget

City of Dallas, Texas - Water Utility - 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
<b>Revenues</b>				
14101 - Water-Customer Service Revenue	317,213	442,213	327,600	455,500
14102 - Water Authority Revenue	391,078	499,078	415,700	524,000
14108 - Transfer Fees	5,306	7,074	7,200	7,300
14201 - Wastewater-Customer Service Revenue	403,096	562,096	439,100	579,000
14203 - Grease Trap Inspection Fees	789	789	0	0
14301 - Maintenance Tax Collections	1,753,585	1,754,992	1,878,923	1,881,879
14501 - Tap Connections	167,979	167,979	0	0
14502 - Inspection Fees	1,873	1,873	0	0
14702 - Penalties & Interest	36,571	48,761	45,100	50,200
14703 - Plan Review Fees	1,250	1,250	0	1,250
14801 - Interest Earned on Checking	261	397	400	400
14802 - Interest Earned on Temp. Invest	138,902	184,312	262,400	171,477
15801 - Miscellaneous Income	10,500	10,800	1,200	1,200
<b>Total Revenues</b>	<b>\$3,228,402</b>	<b>\$3,661,614</b>	<b>\$3,377,623</b>	<b>\$3,872,206</b>
<b>Expenditures</b>				
16101 - Billing Service Fees - Water	11,321	15,095	12,900	15,500
16102 - Operations - Water	31,400	41,867	8,100	43,100
16105 - Maintenance & Repairs - Water	39,207	52,277	60,000	53,800
16106 - Water Distribution Repairs	64,515	86,020	70,000	88,600
16107 - Chemicals - Water	14,451	24,773	36,000	25,500
16108 - Laboratory Expense - Water	4,948	5,173	1,800	5,500
16109 - Mowing - Water	5,600	7,350	9,000	9,000
16110 - Utilities - Water	23,882	35,824	32,900	36,900
16112 - Disconnection Expense	7,931	10,574	0	10,900
16113 - Transfer Expense	2,104	2,805	3,300	2,900
16114 - Telephone Expense - Water	706	941	900	1,000
16116 - Permit Expense - Water	2,612	2,612	2,700	2,700
16117 - TCEQ Regulatory Expense - Water	1,409	2,244	1,900	2,300
16119 - Pumpage Fees	390,982	528,982	415,700	524,000

# Proposed Budget

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16120 - Service Account Collection	0	0	6,400	0
16122 - Smart Meters	0	0	0	240,100
16201 - Billing Service Fees - Wastewater	11,181	14,908	12,500	15,400
16202 - Operations - Wastewater	32,715	43,619	16,100	44,900
16205 - Maint & Repairs - Wastewater	73,444	97,926	77,800	100,900
16206 - Maint & Repairs - Lift Station	7,309	12,309	35,000	12,700
16207 - Chemicals - Wastewater	10,302	16,002	700	16,500
16208 - Laboratory Expense - Wastewater	11,155	13,655	11,300	14,100
16209 - Mowing - Wastewater	4,450	6,675	4,000	7,000
16210 - Utilities - Wastewater	27,192	40,788	37,800	42,000
16212 - Sludge Removal	47,663	66,663	28,200	68,700
16214 - Telephone Expense - Wastewater	710	946	1,000	1,000
16215 - Lease Expense - Wastewater	229,470	355,110	57,600	376,920
16216 - Permit Expense (TPDES)	0	0	0	32,000
16217 - TCEQ Regulatory Exp-Wastewater	1,409	2,244	1,900	2,300
16301 - Garbage Expense	149,633	200,033	206,631	203,800
16404 - Detention Pond Mowing	116,870	175,305	185,000	185,000
16406 - Storm Water Permits	11,616	24,476	50,000	25,000
16501 - Tap Expense	0	140,000	0	0
16502 - Inspection Expense	6,215	8,287	7,400	8,500
16602 - Landscape Maintenance	282,736	376,981	349,700	388,300
16110 - Utilities - Streetlights	8,938	13,407	12,100	13,800
16703 - Legal Fees	105,998	141,330	60,000	60,000
16705 - Auditing Fees	18,250	18,250	18,000	19,500
16706 - Engineering Fees	62,795	82,030	95,000	85,300
16710 - Website Hosting	11,007	14,600	15,000	15,000
16712 - Bookkeeping Fees	58,465	76,892	67,000	80,000
16713 - Legal Notices & Other Publ	0	0	1,375	0
16714 - Printing & Office Supplies	8,607	11,477	11,000	11,800
16715 - Filing Fees	201	267	200	300
16716 - Delivery Expense	676	876	750	950

# Proposed Budget

Water and Sewer Department

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16717 - Postage	331	442	550	550
16718 - Insurance & Surety Bond	41,683	41,683	35,100	42,900
16719 - AWBD Expense	6,593	7,118	11,100	7,300
16720 - Dues & Subscriptions	1,295	1,295	0	1,295
16721 - Meeting Expense	5,626	7,502	7,000	7,700
16722 - Bank Service Charge	360	480	375	575
16723 - Travel Expense	2,433	3,244	1,500	3,300
16728 - Record Storage Fees	1,255	1,674	1,700	1,700
16730 - Consumer Confident Report	1,652	1,652	0	1,700
16731 - Arbitrage Analysis	16,045	16,045	7,200	1,200
16734 - General Management Fees	52,704	67,258	20,000	66,000
16736 - Engineering - GIS	54,900	54,900	67,000	67,000
17101 - Payroll Expenses	17,238	22,648	26,700	23,300
17102 - Payroll Administration	450	600	2,000	600
17103 - Payroll Tax Expense	1,319	1,691	2,300	1,700
17802 - Miscellaneous Expense	14,092	14,092	13,200	14,500
<b>Total Expenditures</b>	<b>\$2,118,050</b>	<b>\$3,013,015</b>	<b>\$2,220,382</b>	<b>\$3,134,790</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	292,259	0
15902 - Transfer From Capital Projects	113,786	113,786	0	0
<b>Total Other Revenues</b>	<b>\$113,786</b>	<b>\$113,786</b>	<b>\$292,259</b>	<b>\$0</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	39,919	39,919	50,000	50,000
17911 - CO - WWTP Expansion	451,231	458,626	870,000	411,374
17912 - CO - Water Plant #1 Booster Pump Additi	46,232	46,232	0	0
17914 - Remote Water Well Generator	0	0	504,000	0
17915 - MS4	1,586	4,108	25,500	21,392
<b>Total Capital Outlay</b>	<b>\$538,968</b>	<b>\$548,885</b>	<b>\$1,449,500</b>	<b>\$482,766</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$675,170</b>	<b>\$115,314</b>	<b>\$80</b>	<b>\$354,650</b>

\* 14301 - Maintenance Tax Collections is calculated using: \$429,729,981 projected value at \$0.45 maintenance tax rate and 98% collection rate.

**Exhibit B**  
Taxpayer Impact Statement

	Current Budget Fiscal Year Ending** 05/26	Proposed Budget Fiscal Year Ending** 05/27	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$2,482.69	\$2,148.48	\$2,482.69

\*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.52 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 District's 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.

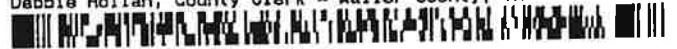
*Instructions for Preparation: This form is to be prepared by the Bookkeeper for the District and provided to the Attorney and Legal Assistant, along with the proposed budget, at least 10 days prior to the date of the meeting at which the proposed budget will be considered. Please note that the rates utilized below may not conform exactly to the O/M rate levied by the Board. The average homestead value should be the same for all calculations and 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.*

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

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Current Budget
\$477.440		\$0.5200
	100	

Taxes for Proposed Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Proposed Budget
\$477.440		\$0.4500
	100	



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**OF FORT BEND AND WALLER COUNTIES**

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To participate by phone, call: 1 346 248 7799

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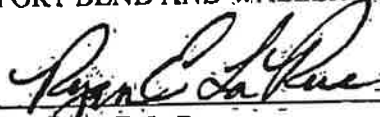
1. Hear from Public;
2. Consent Agenda:
  - a. Approve minutes from meetings held April 2, and April 14, 2026;
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  - c. Approve Bookkeeper's Report, including payment of the bills and approving investment report;
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  - f. Adopt Order Evidencing Review of Emergency Preparedness Plan;
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4. Hear report from HOA representatives and take any action thereon;
5. Hear Engineer's Report, including:
  - a. authorize the design, advertisement for bids and/or award of construction contracts or concurrence in the award of a contract for the construction of water, sanitary sewer, drainage, and/or road facilities within the District, including:
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  - b. status of construction contracts, including the approval of any pay estimates, change orders and/or acceptance of facilities for operation and maintenance purposes;
  - c. acceptance of site and/or easement conveyance for facilities constructed or to be constructed for the District, and the taking of any action in connection therewith; and
6. Hear Operator's Report, including:
  - a. review of delinquent accounts and take any action thereon;
  - b. consider approval of Consumer Confidence Report; and
  - c. consider amendment to Si Environmental Professional Services Contract and take any action thereon;

7. Hear report from Guideline Management Services and take any action thereon;
8. Hear report from Terry's Landscape and take any action thereon; and
9. Hear Attorney's Report, including:
  - a. review cybersecurity and artificial intelligence training memorandum and take any action thereon;
  - b. consider amending Rate Order and take any action thereon; and
  - c. discuss matters related to Bain tract annexation and take any action thereon.

Pursuant to V.T.C.A., Government Code, Chapter 551, as amended, the Board of Directors may convene in closed session to receive advice from legal counsel and discuss matters relating to pending or contemplated litigation, personnel matters, real estate transactions, gifts and donations, security devices and/or economic development negotiations.

EXECUTED this 1<sup>st</sup> day of May, 2026.

WILLOW POINT MUNICIPAL UTILITY DISTRICT  
OF FORT BEND AND WALLER COUNTIES

By:   
Ryan E. LaRue  
Sanford Kuhl Hagan Kugle Parker Kahn, LLP

(SEAL)



# Proposed Budget

Arlow Point MUD - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
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14203 - Grease Trap Inspection Fees	789	789	0	0
14301 - Maintenance Tax Collections	1,753,585	1,754,992	1,876,923	1,881,879
14501 - Tap Connections	167,979	167,979	0	0
14502 - Inspection Fees	1,873	1,873	0	0
14702 - Penalties & Interest	36,571	48,761	45,100	50,200
14703 - Plan Review Fees	1,250	1,250	0	1,250
14801 - Interest Earned on Checking	261	397	400	400
14802 - Interest Earned on Temp. Invest	138,902	184,312	262,400	171,477
15801 - Miscellaneous Income	10,500	10,800	1,200	1,200
<b>Total Revenues</b>	<b>\$3,228,402</b>	<b>\$5,681,614</b>	<b>\$3,377,623</b>	<b>\$3,672,206</b>
<b>Expenditures</b>				
16101 - Billing Service Fees - Water	11,321	15,095	12,900	15,500
16102 - Operations - Water	31,400	41,867	8,100	43,100
16105 - Maintenance & Repairs - Water	39,207	52,277	60,000	53,800
16106 - Water Distribution Repairs	64,515	86,020	70,000	88,600
16107 - Chemicals - Water	14,451	24,773	36,000	25,500
16108 - Laboratory Expense - Water	4,948	5,173	1,800	5,500
16109 - Mowing - Water	5,600	7,350	9,000	9,000
16110 - Utilities - Water	23,882	35,824	32,900	36,900
16112 - Disconnection Expense	7,931	10,574	0	10,900
16113 - Transfer Expense	2,104	2,805	3,300	2,900
16114 - Telephone Expense - Water	706	941	900	1,000
16116 - Permit Expense - Water	2,612	2,612	2,700	2,700
16117 - TCEQ Regulatory Expense - Water	1,409	2,244	1,900	2,300
16119 - Pumpage Fees	390,982	528,982	415,700	524,000

# Proposed Budget

City of Eugene, Oregon - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16120 - Service Account Collection	0	0	6,400	0
16122 - Smart Meters	0	0	0	240,100
16201 - Billing Service Fees - Wastewater	11,181	14,908	12,500	15,400
16202 - Operations - Wastewater	32,715	43,619	16,100	44,900
16205 - Maint & Repairs - Wastewater	73,444	97,926	77,800	100,900
16206 - Maint & Repairs - Lift Station	7,309	12,309	35,000	12,700
16207 - Chemicals - Wastewater	10,302	16,002	700	16,500
16208 - Laboratory Expense - Wastewater	11,155	13,655	11,300	14,100
16209 - Mowing - Wastewater	4,450	6,675	4,000	7,000
16210 - Utilities - Wastewater	27,192	40,788	37,800	42,000
16212 - Sludge Removal	47,663	66,663	28,200	68,700
16214 - Telephone Expense - Wastewater	710	946	1,000	1,000
16215 - Lease Expense - Wastewater	229,470	355,110	57,600	376,920
16216 - Permit Expense (TPDES)	0	0	0	32,000
16217 - TCEQ Regulatory Exp-Wastewater	1,409	2,244	1,900	2,300
16301 - Garbage Expense	149,633	200,033	206,631	203,800
16404 - Detention Pond Mowing	116,870	175,305	185,000	185,000
16406 - Storm Water Permits	11,616	24,476	50,000	25,000
16501 - Tap Expense	0	140,000	0	0
16502 - Inspection Expense	6,215	8,287	7,400	8,500
16602 - Landscape Maintenance	282,736	376,981	349,700	388,300
16110 - Utilities - Streetlights	8,938	13,407	12,100	13,800
16703 - Legal Fees	105,998	141,330	60,000	60,000
16705 - Auditing Fees	18,250	18,250	18,000	19,500
16706 - Engineering Fees	62,795	82,030	95,000	85,300
16710 - Website Hosting	11,007	14,600	15,000	15,000
16712 - Bookkeeping Fees	58,465	76,892	67,000	80,000
16713 - Legal Notices & Other Publ	0	0	1,375	0
16714 - Printing & Office Supplies	8,607	11,477	11,000	11,800
16715 - Filing Fees	201	267	200	300
16716 - Delivery Expense	676	876	750	950

# Proposed Budget

City of Fort Worth - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16717 - Postage	331	442	550	550
16718 - Insurance & Surety Bond	41,683	41,683	35,100	42,900
16719 - AWBD Expense	6,593	7,118	11,100	7,300
16720 - Dues & Subscriptions	1,295	1,295	0	1,295
16721 - Meeting Expense	5,626	7,502	7,000	7,700
16722 - Bank Service Charge	360	480	375	575
16723 - Travel Expense	2,433	3,244	1,500	3,300
16728 - Record Storage Fees	1,255	1,674	1,700	1,700
16730 - Consumer Confident Report	1,652	1,652	0	1,700
16731 - Arbitrage Analysis	16,045	16,045	7,200	1,200
16734 - General Management Fees	52,704	67,258	20,000	66,000
16736 - Engineering - GIS	54,900	54,900	67,000	67,000
17101 - Payroll Expenses	17,238	22,648	26,700	23,300
17102 - Payroll Administration	450	600	2,000	600
17103 - Payroll Tax Expense	1,319	1,691	2,300	1,700
17802 - Miscellaneous Expense	14,092	14,092	13,200	14,500
<b>Total Expenditures</b>	<b>\$2,118,050</b>	<b>\$3,013,915</b>	<b>\$2,220,382</b>	<b>\$3,154,790</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	292,259	0
15902 - Transfer From Capital Projects	113,786	113,786	0	0
<b>Total Other Revenues</b>	<b>\$113,786</b>	<b>\$0</b>	<b>\$292,259</b>	<b>\$0</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	39,919	39,919	50,000	50,000
17911 - CO - WWTP Expansion	451,231	458,626	870,000	411,374
17912 - CO - Water Plant #1 Booster Pump Addition	46,232	46,232	0	0
17914 - Remote Water Well Generator	0	0	504,000	0
17915 - MS4	1,586	4,108	25,500	21,392
<b>Total Capital Outlay</b>	<b>\$538,968</b>	<b>\$548,885</b>	<b>\$1,449,500</b>	<b>\$482,766</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$575,170</b>	<b>\$110,914</b>	<b>\$0</b>	<b>\$54,660</b>

\* 14301 - Maintenance Tax Collections is calculated using: \$429,728,881 projected value at \$0.45 maintenance tax rate and 98% collection rate.

**Exhibit B**  
**Taxpayer Impact Statement**

	Current Budget Fiscal Year Ending** 05/26	Proposed Budget Fiscal Year Ending** 05/27	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$2,482.69	\$2,148.48	\$2,482.69

\*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.52 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 District's 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.

*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 same for all calculations and 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.*

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

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Current Budget
\$477,440		\$0.5200
	100	

Taxes for Proposed Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	X	O/M Tax Rate Used to Produce Projected O/M Levy in Proposed Budget
\$477,440		\$0.4500
	100	

CERTIFICATE OF POSTING OF NOTICE OF MEETING

THE STATE OF TEXAS §

COUNTIES OF FORT BEND AND WALLER §

WILLOW POINT MUNICIPAL UTILITY DISTRICT OF FORT BEND AND WALLER COUNTIES §

I, Luis Juarez, the undersigned, hereby state that I posted the attached Notice of Meeting of the Board of Directors of Willow Point Municipal Utility District at Entrance Sign I-10 @ Anserra Trail, a location inside the boundaries of the District, on May 1, 2024, at 7:10 o'clock p.m., which time was not less than 3 business days prior to the scheduled time of the meeting.

Luis Juarez      W

**AGENDA**  
**WILLOW POINT MUNICIPAL UTILITY DISTRICT**  
**OF FORT BEND AND WALLER COUNTIES**

Notice is hereby given that the Board of Directors of **Willow Point Municipal Utility District of Fort Bend and Waller Counties** will meet in regular session, open to the public, at **1330 Post Oak Boulevard, Suite 2650, Houston, Texas 77056 on Thursday, May 7, 2026, at 11:30 a.m.**, and via a ZOOM audio/video conference meeting.

**To participate in the meeting using ZOOM, the link is**

<https://www.zoom.us/join>

**Meeting ID: 893 9008 8157**

**Passcode: 352013**

**To participate by phone, call: 1 346 248 7799**

At the meeting the following items will be considered and acted on:

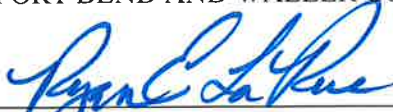
1. Hear from Public;
2. Consent Agenda:
  - a. Approve minutes from meetings held April 2, and April 14, 2026;
  - b. Approve Tax Assessor Collector's Report, including review of delinquent taxes and take any action thereon;
  - c. Approve Bookkeeper's Report, including payment of the bills and approving investment report;
  - d. Adopt budget for fiscal year ending May 31, 2027;
  - e. Hear update from Touchstone District Services; and
  - f. Adopt Order Evidencing Review of Emergency Preparedness Plan;
3. Hear Developer's Report and take any action thereon;
4. Hear report from HOA representatives and take any action thereon;
5. Hear Engineer's Report, including:
  - a. authorize the design, advertisement for bids and/or award of construction contracts or concurrence in the award of a contract for the construction of water, sanitary sewer, drainage, and/or road facilities within the District, including:
    - i. approval of advertisement for bids for a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
    - ii. concurrence in the award of a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
  - b. status of construction contracts, including the approval of any pay estimates, change orders and/or acceptance of facilities for operation and maintenance purposes;
  - c. acceptance of site and/or easement conveyance for facilities constructed or to be constructed for the District, and the taking of any action in connection therewith; and
6. Hear Operator's Report, including:
  - a. review of delinquent accounts and take any action thereon;
  - b. consider approval of Consumer Confidence Report; and
  - c. consider amendment to Si Enviromental Professional Services Contract and take any action thereon;

7. Hear report from Guideline Management Services and take any action thereon;
8. Hear report from Terry's Landscape and take any action thereon; and
9. Hear Attorney's Report, including:
  - a. review cybersecurity and artificial intelligence training memorandum and take any action thereon;
  - b. consider amending Rate Order and take any action thereon; and
  - c. discuss matters related to Bain tract annexation and take any action thereon.

Pursuant to V.T.C.A., Government Code, Chapter 551, as amended, the Board of Directors may convene in closed session to receive advice from legal counsel and discuss matters relating to pending or contemplated litigation, personnel matters, real estate transactions, gifts and donations, security devices and/or economic development negotiations.

EXECUTED this 1<sup>st</sup> day of May, 2026.

WILLOW POINT MUNICIPAL UTILITY DISTRICT  
OF FORT BEND AND WALLER COUNTIES

By:   
Ryan E. LaRue  
Sanford Kuhl Hagan Kugle Parker Kahn, LLP

(SEAL)



# Proposed Budget

Willow Point MUD - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
<b>Revenues</b>				
14101 - Water-Customer Service Revenue	317,213	442,213	327,600	455,500
14102 - Water Authority Revenue	391,078	499,078	415,700	524,000
14108 - Transfer Fees	5,306	7,074	7,200	7,300
14201 - Wastewater-Customer Service Revenue	403,096	562,096	439,100	579,000
14203 - Grease Trap Inspection Fees	789	789	0	0
14301 - Maintenance Tax Collections	1,753,585	1,754,992	1,878,923	1,881,879
14501 - Tap Connections	167,979	167,979	0	0
14502 - Inspection Fees	1,873	1,873	0	0
14702 - Penalties & Interest	36,571	48,761	45,100	50,200
14703 - Plan Review Fees	1,250	1,250	0	1,250
14801 - Interest Earned on Checking	261	397	400	400
14802 - Interest Earned on Temp. Invest	138,902	184,312	262,400	171,477
15801 - Miscellaneous Income	10,500	10,800	1,200	1,200
<b>Total Revenues</b>	<b>\$3,228,402</b>	<b>\$3,881,614</b>	<b>\$3,377,623</b>	<b>\$3,672,206</b>
<b>Expenditures</b>				
16101 - Billing Service Fees - Water	11,321	15,095	12,900	15,500
16102 - Operations - Water	31,400	41,867	8,100	43,100
16105 - Maintenance & Repairs - Water	39,207	52,277	60,000	53,800
16106 - Water Distribution Repairs	64,515	86,020	70,000	88,600
16107 - Chemicals - Water	14,451	24,773	36,000	25,500
16108 - Laboratory Expense - Water	4,948	5,173	1,800	5,500
16109 - Mowing - Water	5,600	7,350	9,000	9,000
16110 - Utilities - Water	23,882	35,824	32,900	36,900
16112 - Disconnection Expense	7,931	10,574	0	10,900
16113 - Transfer Expense	2,104	2,805	3,300	2,900
16114 - Telephone Expense - Water	706	941	900	1,000
16116 - Permit Expense - Water	2,612	2,612	2,700	2,700
16117 - TCEQ Regulatory Expense - Water	1,409	2,244	1,900	2,300
16119 - Pumpage Fees	390,982	528,982	415,700	524,000

# Proposed Budget

City of Point View - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16120 - Service Account Collection	0	0	6,400	0
16122 - Smart Meters	0	0	0	240,100
16201 - Billing Service Fees - Wastewater	11,181	14,908	12,500	15,400
16202 - Operations - Wastewater	32,715	43,619	16,100	44,900
16205 - Maint & Repairs - Wastewater	73,444	97,926	77,800	100,900
16206 - Maint & Repairs - Lift Station	7,309	12,309	35,000	12,700
16207 - Chemicals - Wastewater	10,302	16,002	700	16,500
16208 - Laboratory Expense - Wastewater	11,155	13,655	11,300	14,100
16209 - Mowing - Wastewater	4,450	6,675	4,000	7,000
16210 - Utilities - Wastewater	27,192	40,788	37,800	42,000
16212 - Sludge Removal	47,663	66,663	28,200	68,700
16214 - Telephone Expense - Wastewater	710	946	1,000	1,000
16215 - Lease Expense - Wastewater	229,470	355,110	57,600	376,920
16216 - Permit Expense (TPDES)	0	0	0	32,000
16217 - TCEQ Regulatory Exp-Wastewater	1,409	2,244	1,900	2,300
16301 - Garbage Expense	149,633	200,033	206,631	203,800
16404 - Detention Pond Mowing	116,870	175,305	185,000	185,000
16406 - Storm Water Permits	11,616	24,476	50,000	25,000
16501 - Tap Expense	0	140,000	0	0
16502 - Inspection Expense	6,215	8,287	7,400	8,500
16602 - Landscape Maintenance	282,736	376,981	349,700	388,300
16110 - Utilities - Streetlights	8,938	13,407	12,100	13,800
16703 - Legal Fees	105,998	141,330	60,000	60,000
16705 - Auditing Fees	18,250	18,250	18,000	19,500
16706 - Engineering Fees	62,795	82,030	95,000	85,300
16710 - Website Hosting	11,007	14,600	15,000	15,000
16712 - Bookkeeping Fees	58,465	76,892	67,000	80,000
16713 - Legal Notices & Other Publ	0	0	1,375	0
16714 - Printing & Office Supplies	8,607	11,477	11,000	11,800
16715 - Filing Fees	201	267	200	300
16716 - Delivery Expense	676	876	750	950

# Proposed Budget

City of Point PUD - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16717 - Postage	331	442	550	550
16718 - Insurance & Surety Bond	41,683	41,683	35,100	42,900
16719 - AWBD Expense	6,593	7,118	11,100	7,300
16720 - Dues & Subscriptions	1,295	1,295	0	1,295
16721 - Meeting Expense	5,626	7,502	7,000	7,700
16722 - Bank Service Charge	360	480	375	575
16723 - Travel Expense	2,433	3,244	1,500	3,300
16728 - Record Storage Fees	1,255	1,674	1,700	1,700
16730 - Consumer Confident Report	1,652	1,652	0	1,700
16731 - Arbitrage Analysis	16,045	16,045	7,200	1,200
16734 - General Management Fees	52,704	67,258	20,000	66,000
16736 - Engineering - GIS	54,900	54,900	67,000	67,000
17101 - Payroll Expenses	17,238	22,648	26,700	23,300
17102 - Payroll Administration	450	600	2,000	600
17103 - Payroll Tax Expense	1,319	1,691	2,300	1,700
17802 - Miscellaneous Expense	14,092	14,092	13,200	14,500
<b>Total Expenditures</b>	<b>\$2,118,050</b>	<b>\$3,013,915</b>	<b>\$2,220,382</b>	<b>\$3,134,790</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	292,259	0
15902 - Transfer From Capital Projects	113,786	113,786	0	0
<b>Total Other Revenues</b>	<b>\$113,786</b>	<b>\$0</b>	<b>\$292,259</b>	<b>\$0</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	39,919	39,919	50,000	50,000
17911 - CO - WWTP Expansion	451,231	458,626	870,000	411,374
17912 - CO - Water Plant #1 Booster Pump Additi	46,232	46,232	0	0
17914 - Remote Water Well Generator	0	0	504,000	0
17915 - MS4	1,586	4,108	25,500	21,392
<b>Total Capital Outlay</b>	<b>\$538,968</b>	<b>\$548,885</b>	<b>\$1,449,500</b>	<b>\$482,766</b>
<b>Net Excess Revenues &lt;Expenditures &gt;</b>	<b>\$685,170</b>	<b>\$118,814</b>	<b>\$0</b>	<b>\$54,650</b>

\* 14301 - Maintenance Tax Collections is calculated using: \$429,729,981 projected value at \$0.45 maintenance tax rate and 98% collection rate.

**Exhibit B**  
Taxpayer Impact Statement

	Current Budget Fiscal Year Ending** 05/26	Proposed Budget Fiscal Year Ending** 05/27	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$2,482.69	\$2,148.48	\$2,482.69

\*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.52 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 District's 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.

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 same for all calculations and 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.

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

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	<b>X</b>	O/M Tax Rate Used to Produce Projected O/M Levy in Current Budget
\$477,440		\$0.5200
100		

Taxes for Proposed Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	<b>X</b>	O/M Tax Rate Used to Produce Projected O/M Levy in Proposed Budget
\$477,440		\$0.4500
100		

CERTIFICATE OF POSTING OF NOTICE OF MEETING

THE STATE OF TEXAS

§


COUNTIES OF FORT BEND AND WALLER

§

WILLOW POINT MUNICIPAL UTILITY DISTRICT

§

I, Dorothea Sam, the undersigned, hereby state that I posted the attached Notice of Meeting of the Board of Directors of Willow Point Municipal Utility District in the administrative office, 1330 Post Oak Boulevard, Suite 2650, Houston, Texas on May 1, 2026, at 2:25 o'clock P.m., which time was not less than **3 business days** prior to the scheduled time of the meeting.

  
Dorothea Sam

**AGENDA**  
**WILLOW POINT MUNICIPAL UTILITY DISTRICT**  
**OF FORT BEND AND WALLER COUNTIES**

Notice is hereby given that the Board of Directors of **Willow Point Municipal Utility District of Fort Bend and Waller Counties** will meet in regular session, open to the public, at **1330 Post Oak Boulevard, Suite 2650, Houston, Texas 77056 on Thursday, May 7, 2026, at 11:30 a.m.**, and via a ZOOM audio/video conference meeting.

**To participate in the meeting using ZOOM, the link is**

<https://www.zoom.us/join>

**Meeting ID: 893 9008 8157**

**Passcode: 352013**

**To participate by phone, call: 1 346 248 7799**

At the meeting the following items will be considered and acted on:

1. Hear from Public;
2. Consent Agenda:
  - a. Approve minutes from meetings held April 2, and April 14, 2026;
  - b. Approve Tax Assessor Collector's Report, including review of delinquent taxes and take any action thereon;
  - c. Approve Bookkeeper's Report, including payment of the bills and approving investment report;
  - d. Adopt budget for fiscal year ending May 31, 2027;
  - e. Hear update from Touchstone District Services; and
  - f. Adopt Order Evidencing Review of Emergency Preparedness Plan;
3. Hear Developer's Report and take any action thereon;
4. Hear report from HOA representatives and take any action thereon;
5. Hear Engineer's Report, including:
  - a. authorize the design, advertisement for bids and/or award of construction contracts or concurrence in the award of a contract for the construction of water, sanitary sewer, drainage, and/or road facilities within the District, including:
    - i. approval of advertisement for bids for a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
    - ii. concurrence in the award of a construction contract relative to construction of water, sanitary sewer, drainage, and/or road facilities;
  - b. status of construction contracts, including the approval of any pay estimates, change orders and/or acceptance of facilities for operation and maintenance purposes;
  - c. acceptance of site and/or easement conveyance for facilities constructed or to be constructed for the District, and the taking of any action in connection therewith; and
6. Hear Operator's Report, including:
  - a. review of delinquent accounts and take any action thereon;
  - b. consider approval of Consumer Confidence Report; and
  - c. consider amendment to Si Enviromental Professional Services Contract and take any action thereon;

7. Hear report from Guideline Management Services and take any action thereon;
8. Hear report from Terry's Landscape and take any action thereon; and
9. Hear Attorney's Report, including:
  - a. review cybersecurity and artificial intelligence training memorandum and take any action thereon;
  - b. consider amending Rate Order and take any action thereon; and
  - c. discuss matters related to Bain tract annexation and take any action thereon.

Pursuant to V.T.C.A., Government Code, Chapter 551, as amended, the Board of Directors may convene in closed session to receive advice from legal counsel and discuss matters relating to pending or contemplated litigation, personnel matters, real estate transactions, gifts and donations, security devices and/or economic development negotiations.

EXECUTED this 1<sup>st</sup> day of May, 2026.

WILLOW POINT MUNICIPAL UTILITY DISTRICT  
OF FORT BEND AND WALLER COUNTIES

By: \_\_\_\_\_



Ryan E. LaRue

Sanford Kuhl Hagan Kugle Parker Kahn, LLP

(SEAL)



# Proposed Budget

Willow Point MUD - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
<b>Revenues</b>				
14101 - Water-Customer Service Revenue	317,213	442,213	327,600	455,500
14102 - Water Authority Revenue	391,078	499,078	415,700	524,000
14108 - Transfer Fees	5,306	7,074	7,200	7,300
14201 - Wastewater-Customer Service Revenue	403,096	562,096	439,100	579,000
14203 - Grease Trap Inspection Fees	789	789	0	0
14301 - Maintenance Tax Collections	1,753,585	1,754,992	1,878,923	1,881,879
14501 - Tap Connections	167,979	167,979	0	0
14502 - Inspection Fees	1,873	1,873	0	0
14702 - Penalties & Interest	36,571	48,761	45,100	50,200
14703 - Plan Review Fees	1,250	1,250	0	1,250
14801 - Interest Earned on Checking	261	397	400	400
14802 - Interest Earned on Temp. Invest	138,902	184,312	262,400	171,477
15801 - Miscellaneous Income	10,500	10,800	1,200	1,200
<b>Total Revenues</b>	<b>\$3,228,402</b>	<b>\$3,681,614</b>	<b>\$3,377,623</b>	<b>\$3,672,206</b>

<b>Expenditures</b>				
16101 - Billing Service Fees - Water	11,321	15,095	12,900	15,500
16102 - Operations - Water	31,400	41,867	8,100	43,100
16105 - Maintenance & Repairs - Water	39,207	52,277	60,000	53,800
16106 - Water Distribution Repairs	64,515	86,020	70,000	88,600
16107 - Chemicals - Water	14,451	24,773	36,000	25,500
16108 - Laboratory Expense - Water	4,948	5,173	1,800	5,500
16109 - Mowing - Water	5,600	7,350	9,000	9,000
16110 - Utilities - Water	23,882	35,824	32,900	36,900
16112 - Disconnection Expense	7,931	10,574	0	10,900
16113 - Transfer Expense	2,104	2,805	3,300	2,900
16114 - Telephone Expense - Water	706	941	900	1,000
16116 - Permit Expense - Water	2,612	2,612	2,700	2,700
16117 - TCEQ Regulatory Expense - Water	1,409	2,244	1,900	2,300
16119 - Pumpage Fees	390,982	528,982	415,700	524,000

# Proposed Budget

City of Lawton, OK - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16120 - Service Account Collection	0	0	6,400	0
16122 - Smart Meters	0	0	0	240,100
16201 - Billing Service Fees - Wastewater	11,181	14,908	12,500	15,400
16202 - Operations - Wastewater	32,715	43,619	16,100	44,900
16205 - Maint & Repairs - Wastewater	73,444	97,926	77,800	100,900
16206 - Maint & Repairs - Lift Station	7,309	12,309	35,000	12,700
16207 - Chemicals - Wastewater	10,302	16,002	700	16,500
16208 - Laboratory Expense - Wastewater	11,155	13,655	11,300	14,100
16209 - Mowing - Wastewater	4,450	6,675	4,000	7,000
16210 - Utilities - Wastewater	27,192	40,788	37,800	42,000
16212 - Sludge Removal	47,663	66,663	28,200	68,700
16214 - Telephone Expense - Wastewater	710	946	1,000	1,000
16215 - Lease Expense - Wastewater	229,470	355,110	57,600	376,920
16216 - Permit Expense (TPDES)	0	0	0	32,000
16217 - TCEQ Regulatory Exp-Wastewater	1,409	2,244	1,900	2,300
16301 - Garbage Expense	149,633	200,033	206,631	203,800
16404 - Detention Pond Mowing	116,870	175,305	185,000	185,000
16406 - Storm Water Permits	11,616	24,476	50,000	25,000
16501 - Tap Expense	0	140,000	0	0
16502 - Inspection Expense	6,215	8,287	7,400	8,500
16602 - Landscape Maintenance	282,736	376,981	349,700	388,300
16110 - Utilities - Streetlights	8,938	13,407	12,100	13,800
16703 - Legal Fees	105,998	141,330	60,000	60,000
16705 - Auditing Fees	18,250	18,250	18,000	19,500
16706 - Engineering Fees	62,795	82,030	95,000	85,300
16710 - Website Hosting	11,007	14,600	15,000	15,000
16712 - Bookkeeping Fees	58,465	76,892	67,000	80,000
16713 - Legal Notices & Other Publ	0	0	1,375	0
16714 - Printing & Office Supplies	8,607	11,477	11,000	11,800
16715 - Filing Fees	201	267	200	300
16716 - Delivery Expense	676	876	750	950

# Proposed Budget

Winnapa Point WUD - Fiscal Year Ending May 31, 2027

	Nine Month Actuals 06/25 - 02/26	Twelve Months Annualized FYE 06/25 - 05/26	Adopted 2026 Budget	Proposed 2027 Budget
16717 - Postage	331	442	550	550
16718 - Insurance & Surety Bond	41,683	41,683	35,100	42,900
16719 - AWBD Expense	6,593	7,118	11,100	7,300
16720 - Dues & Subscriptions	1,295	1,295	0	1,295
16721 - Meeting Expense	5,626	7,502	7,000	7,700
16722 - Bank Service Charge	360	480	375	575
16723 - Travel Expense	2,433	3,244	1,500	3,300
16728 - Record Storage Fees	1,255	1,674	1,700	1,700
16730 - Consumer Confident Report	1,652	1,652	0	1,700
16731 - Arbitrage Analysis	16,045	16,045	7,200	1,200
16734 - General Management Fees	52,704	67,258	20,000	66,000
16736 - Engineering - GIS	54,900	54,900	67,000	67,000
17101 - Payroll Expenses	17,238	22,648	26,700	23,300
17102 - Payroll Administration	450	600	2,000	600
17103 - Payroll Tax Expense	1,319	1,691	2,300	1,700
17802 - Miscellaneous Expense	14,092	14,092	13,200	14,500
<b>Total Expenditures</b>	<b>\$2,118,050</b>	<b>\$3,013,915</b>	<b>\$2,220,382</b>	<b>\$3,134,790</b>
<b>Other Revenues</b>				
15901 - Assigned Operating Surplus	0	0	292,259	0
15902 - Transfer From Capital Projects	113,786	113,786	0	0
<b>Total Other Revenues</b>	<b>\$113,786</b>	<b>\$0</b>	<b>\$292,259</b>	<b>\$0</b>
<b>Capital Outlay</b>				
17901 - Capital Outlay	39,919	39,919	50,000	50,000
17911 - CO - WWTP Expansion	451,231	458,626	870,000	411,374
17912 - CO - Water Plant #1 Booster Pump Additi	46,232	46,232	0	0
17914 - Remote Water Well Generator	0	0	504,000	0
17915 - MS4	1,586	4,108	25,500	21,392
<b>Total Capital Outlay</b>	<b>\$538,968</b>	<b>\$548,885</b>	<b>\$1,449,500</b>	<b>\$482,766</b>
<b>Net Excess Revenues &lt;Expenditures&gt;</b>	<b>\$685,170</b>	<b>\$118,814</b>	<b>\$0</b>	<b>\$354,650</b>

\* 14301 - Maintenance Tax Collections is calculated using: \$429,729,981 projected value at \$0.45 maintenance tax rate and 98% collection rate.

**Exhibit B**  
Taxpayer Impact Statement

	Current Budget Fiscal Year Ending** 05/26	Proposed Budget Fiscal Year Ending** 05/27	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$2,482.69	\$2,148.48	\$2,482.69

\*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.52 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 District's 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.

*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 same for all calculations and 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.*

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

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	<b>X</b>	O/M Tax Rate Used to Produce Projected O/M Levy in Current Budget
\$477,440		\$0.5200
100		

Taxes for Proposed Budget:

Average Homestead Value Shown in Most Recent Truth in Taxation Worksheet	<b>X</b>	O/M Tax Rate Used to Produce Projected O/M Levy in Proposed Budget
\$477,440		\$0.4500
100		