

A M E N D E D

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, April 2, 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:

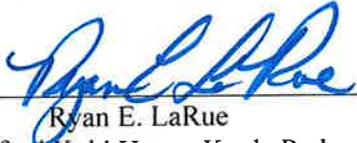
1. Hear from Public;
2. Consent Agenda:
 - a. Approve minutes from meeting held March 5, 2026;
 - b. Approve Tax Assessor Collector's Report, including review of delinquent taxes and take any action thereon;
 - c. Approve Bookkeeper's Report, including payment of the bills and approving investment report;
 - d. Hear update from Touchstone District Services; and
 - e. Adopt Resolution Providing for Annual Review of Identity Theft Prevention Program;
3. Discuss and consider adoption of budget for fiscal year ending May 31, 2026, and take any action thereon;
4. Consider adoption of Resolution Concerning Tax Exemptions for 2026;
5. Hear Developer's Report and take any action thereon;
6. Hear report from HOA representatives and take any action thereon;
7. 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
8. Hear Operator's Report, including:
 - a. review of delinquent accounts and take any action thereon; and
 - b. consider amendment to Si Enviromental Professional Services Contract and take any action thereon;

9. Hear report from Guideline Management Services and take any action thereon;
10. Hear report from Terry's Landscape and take any action thereon; and
11. Hear Attorney's Report, including:
 - a. consider authorizing Director's candidacy for election to AWBD Board;
 - b. consider amending Rate Order and take any action thereon;
 - c. discuss matters related to Bain tract annexation and take any action thereon; and
 - d. discuss school field trip to visit District facilities 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 30th day of March, 2026.

WILLOW POINT MUNICIPAL UTILITY DISTRICT
OF FORT BEND AND WALLER COUNTIES

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

(SEAL)



Adopted 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	Adopted 2027 Budget
Revenues				
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
Total Revenues	\$3,228,402	\$3,681,614	\$3,377,623	\$3,672,206

Expenditures

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

Adopted 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	Adopted 2027 Budget
16120 - Service Account Collection	0	0	6,400	0
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
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	18,000
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
16717 - Postage	331	442	550	550
16718 - Insurance & Surety Bond	41,683	41,683	35,100	42,900

Adopted 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	Adopted 2027 Budget
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	69,300
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
Total Expenditures	\$2,118,050	\$3,013,915	\$2,220,382	\$2,864,490
Other Revenues				
15901 - Assigned Operating Surplus	0	0	292,259	0
15902 - Transfer From Capital Projects	113,786	113,786	0	0
Total Other Revenues	\$113,786	\$0	\$292,259	\$0
Capital Outlay				
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 Additio	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
Total Capital Outlay	\$538,968	\$548,885	\$1,449,500	\$482,766
Net Excess Revenues <Expenditures>	\$685,170	\$118,814	\$0	\$324,950

* 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	