

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

April 2, 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, April 2, 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 Directors Hall and Moses, thus constituting a quorum. Directors Hall and Moses participated in the meeting via video conference.

Also participating in the meeting were Lisa Sustaita 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”); Spencer Day of Masterson Advisors LLC (“Masterson”), financial advisor for the District; Rod Rudine of Texas Groundworks Management, Inc. (“TGM”); Jeff Bain, Verna Gayle Bain, and Daniel Bain,

members of the public; and Ryan E. LaRue, Elizabeth Harris, 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 11:43 a.m. Copies of the notices of the meeting are attached hereto.

HEAR FROM PUBLIC

The Board recognized Mr. Rudine, who presented to the Board a summary of services provided by TGM, including landscaping, detention maintenance, park maintenance, and erosion control.

The Board noted that no action was required.

At this time, Mr. Rudine left the meeting.

APPROVE MINUTES OF MEETING HELD MARCH 5, 2026 **TAX ASSESSOR/COLLECTOR’S REPORT** **BOOKKEEPER’S REPORT** **REPORT FROM TOUCHSTONE DISTRICT SERVICES** **RESOLUTION PROVIDING FOR ANNUAL REVIEW OF IDENTITY THEFT PREVENTION PROGRAM**

The Board reviewed the following:

- a. the minutes of the meeting held March 5, 2026;
- b. the Tax Assessor/Collector’s Report for the month of March, noting that approximately 92.81% of the 2025 taxes have been collected;
- c. the Bookkeeper’s Report;
- d. the report submitted by Touchstone; and
- e. the Resolution Providing for Annual Review of Identity Theft Prevention Program.

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.

BUDGET FOR FISCAL YEAR ENDING MAY 31, 2027

The Board reviewed the proposed budget for the fiscal year ending May 31, 2027, a copy of which is on file in the official records of the District.

RESOLUTION CONCERNING TAX EXEMPTIONS FOR 2026

The Board discussed the proposed Resolution Concerning Tax Exemptions for 2026, granting a general residential homestead exemption, and granting a homestead exemption for disabled persons or persons over sixty-five years of age of \$10,000 per homestead.

HEAR DEVELOPER'S REPORT

The Board noted that no report was submitted.

HEAR REPORT FROM HOA

The Board noted that no report was submitted.

At this time, Directors Salley and Moses joined the meeting.

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) Contract Amendment No. 2 in the amount of \$60,500.00 for construction phase services, field project representation, variable frequency device ("VFD") redesign, and excess submittal reviews in connection with the Remote Water Well Generator Addition;
- 2) A utility capacity request from DPEG Development for 20,559 GPD of wastewater capacity and 58,406 GPD of water capacity; and
- 3) An updated proposal from CROM CFG in the amount of \$6,100.00 to replace two (2) couplings and recoat the interior of HPT No. 1 at Water Plant No. 1.

Upon motion by Director Breaux, seconded by Director Salley, and after full discussion, the Board voted unanimously to approve (1) Contract Amendment No. 2 in the amount of \$60,500.00 in connection with the Remote Water Well Generator Addition; (2) the utility capacity request from DPEG Development for 20,559 GPD of wastewater capacity and 58,406 GPD of water capacity; (3) the updated proposal from

CROM CFG in the amount of \$6,100.00 to replace two (2) couplings and recoat the interior of HPT No. 1 at Water Plant No. 1; and (4) the Engineer's Report as submitted.

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

- a. approve the minutes of the meeting held March 5, 2026;
- b. approve the Tax Assessor/Collector's Report for the month of March;
- c. approve the Bookkeeper's Report, including payment of the bills listed therein;
- d. approve the report submitted by Touchstone; and
- e. approve the Resolution Providing for Annual Review of Identity Theft Prevention Program.

Program.

Director VanDyk abstained from voting on payment of Check No. 4260 made payable to Touchstone.

Upon motion by Director VanDyk, seconded by Director Breaux, and after full discussion, the Board voted unanimously to adopt the Resolution Concerning Tax Exemptions for 2026, providing that no general residential homestead exemption be granted, and granting a homestead exemption for disabled persons or persons over sixty-five years of age of \$10,000 per homestead.

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 informed the Board that the results from E. coli samples taken since the previous meeting were within the required limit.

Mr. Mapes then reviewed with the Board proposals from Odor Control Systems LLC in the amount of \$18,000.00 annually and from Hawkins Water Treatment Group for application of Aqua Hawk MBS-502 in the amount of \$3,570.00 for the first 30 days. Copies of the proposals are on file in the official records of the District.

Upon motion by Director Salley, seconded by Director VanDyk, 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, and (3) approve the proposal from Hawkins Water Treatment Group for application of Aqua Hawk MBS-502 in an amount not to exceed \$5,000.00.

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.

Mr. Smith reviewed with the Board a proposal to replace a "No Unauthorized Motor Vehicles" sign in the amount of \$68.48, as detailed in the Report.

Upon motion by Director Salley, seconded by Director Breaux and after full discussion, the Board voted unanimously to approve the proposal to replace a "No Unauthorized Motor Vehicles" sign in the amount of \$68.48.

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 for vegetation establishment at Anserra Pond in the amount of \$9,534.54 and a proposal to repair, cap, and repressurize irrigation in the amount of \$4,033.10.

Upon motion by Director Salley, seconded by Director VanDyk, and after full discussion, the Board voted unanimously to approve (1) the report from Terry's, (2) the proposal for vegetation establishment at Anserra Pond in the amount of \$9,534.54, and (3) the proposal to repair and cap irrigation along Anserra Trail in the amount of \$4,033.10.

Mr. Boyd requested the Board consider authorizing Terry's to investigate and fill the sinkholes at Anserra Pond in an amount not to exceed \$5,000.00.

Upon motion by Director Breaux, seconded by Director Salley, and after full discussion, the Board voted unanimously to authorize Terry's to investigate and fill the sinkholes at Anserra Pond in an amount not to exceed \$5,000.00.

HEAR ATTORNEY'S REPORT

Authorize Director's candidacy for election to AWBD Board

The Board recognized Director VanDyk, who stated that he intends to run for election to the Association of Water Board Directors Board of Trustees and reviewed with the Board a proposed Resolution Nominating Simon VanDyk to the Board of Trustees of the Association of Water Board Directors – Texas. Director VanDyk requested the Board approve the Resolution, thereby nominating Director VanDyk to the AWBD Board of Trustees.

Upon motion by Director Breaux, seconded by Director Salley, and after full discussion, the Board voted unanimously to approved the Resolution Nominating Simon VanDyk to the Board of Trustees of the Association of Water Board Directors – Texas.

Adoption of amended Rate Order

It was the consensus of the Board to hold a special meeting at 11:00 a.m. on Tuesday, April 14, 2026, at the office of the District's Engineer, 2322 W Grand Parkway North, Suite 150, Katy, Texas 77449-7821 to discuss amending the Rate Order. The Board requested a representative from EVO and SK Law attend the meeting.

Discuss matters related to annexation

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

The Board noted that no action was required.

Discuss school field trip to visit District facilities

The Board recognized Mr. LaRue, who reviewed with the Board insurance information provided by McDonald & Wessendorf ("McWess"), noting McWess advised that a special event coverage policy in the amount of \$250.00 be purchased to cover a field trip to the District's facilities.

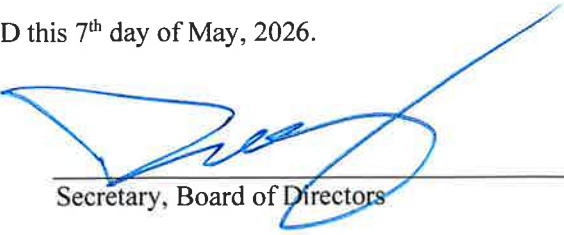
Mr. Mapes stated that the organizer of the proposed field trip informed him that it is too late to coordinate and schedule the field trip during the 2025-2026 school year.

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 7th day of May, 2026.



Secretary, Board of Directors

(SEAL)



MAR 30 2026

Laura Richard
County Clerk Fort Bend Co. Texas

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 Environmental 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

	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	3,228,471	4,228,471	3,720,221	4,722,200
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

	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

	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	\$2,115,050	\$3,013,915	\$2,220,332	\$2,064,490
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 Additic	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	\$410,314	\$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	

**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 Environmental 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.

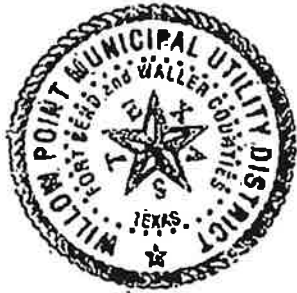
Pursuant to V.T.C.A., Government Code, Chapter 551, as amended, the Board of Directors may convene in closed session to receive advice from legal counsel and discuss matters relating to pending or contemplated litigation, personnel matters, real estate transactions, gifts and donations, security devices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

Wilton 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

City of Newport, Rhode Island 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	\$118,314	\$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	

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, Alexandro Flores, 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 March 30, 2026, at 3:50 o'clock p.m., which time was not less than 3 business days prior to the scheduled time of the meeting.

Alexandro Flores vv

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 Additic	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		

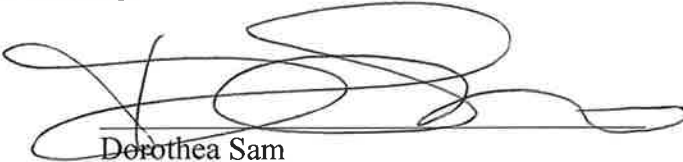
CERTIFICATE OF POSTING OF NOTICE OF MEETING

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 March 30, 2024 at 10:25 o'clock a.m., which time was not less than **3 business days** prior to the scheduled time of the meeting.


Dorothea Sam

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 Additic	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		