

WILBARGER CREEK MUNICIPAL UTILITY DISTRICT NO. 1

AGENDA

September 4, 2025

TO: THE BOARD OF DIRECTORS OF WILBARGER CREEK MUNICIPAL UTILITY DISTRICT NO. 1 AND ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Wilbarger Creek Municipal Utility District No. 1 will hold a meeting on **Thursday, September 4, 2025, at 12:00 noon at the offices of Armbrust & Brown, PLLC, 100 Congress Avenue, Suite 1300, Austin, Texas.** The following matters may be considered and acted upon at the meeting:

PUBLIC COMMENT

1. Citizens' communications and Board member announcements;

CONSENT ITEMS

(These items may be approved collectively or individually. Any of these items may be pulled for discussion upon the request of any board member.)

2. Minutes of August 7, 2025 Board meeting;

BUDGET AND TAX ITEMS

3. Tax rate analysis, including recommendation from District's financial advisor regarding 2025 tax rate;
4. Public hearing on District's 2025 tax rate, including public feedback received through appraisal district / county tax office websites;
5. Budget for fiscal year 2025-2026, including:
 - (a) Notices from Travis County Municipal Utility District No. 2 to participating districts of adoption of 2025-2026 operating budgets under Joint Facilities Agreements for:
 - (i) Southeast Detention Pond;
 - (ii) Southwest Detention Pond;
 - (iii) ShadowGlen Trace;
 - (iv) Wilbarger Creek Wastewater Interceptor;
 - (b) Resolution Adopting Budget for fiscal year 2025-2026;
6. Record vote on District's 2025 tax rate and Order Levying Taxes;
7. Amended and Restated Information Form *(if necessary for tax rate change)*;

BOND ITEMS

8. Unlimited Tax Bonds, Series 2025, including:
 - (a) Letter from Texas Commission on Environmental Quality declaring bond application administratively complete (“DAC Letter”);
 - (b) Financial Advisor’s Schedule of Events;
 - (c) Notice to City of Manor regarding submission of bond application to the Texas Commission on Environmental Quality;
 - (d) Resolution Requesting Updated Appraised Value;
 - (e) Any other matters related to the issuance of the bonds;

MASTER DISTRICT AND ADVISORY COMMITTEE ITEMS

9. Wholesale water rates and capacity charges, wholesale water purchase schedule and projections, LUE connections, and related matters including;
10. Wastewater treatment and related matters, including:
 - (a) 1.0 mgd wastewater treatment plant expansion project;
 - (b) 1.5 mgd wastewater treatment plant expansion project;
11. Agenda(s) and minutes from most recent meetings of Wilbarger Creek Municipal Utility District No. 2 Board of Directors and Advisory Committee;

REPORTS AND RELATED ACTION ITEMS

12. Report from developer(s) regarding status of development, construction, and homebuilding activity;
13. Website design and management, including:
 - (a) Americans with Disabilities Act (ADA) compliance;
14. Report from District’s utility operator, including:
 - (a) Water and wastewater utility operations, maintenance, repairs, and any proposals related thereto, including:
 - (i) Water usage, quality, accountability, and conservation, including:
 - (1) Leak detection investigations and repairs;
 - (2) Water quality complaints;
 - (3) Implementation and enforcement of watering restrictions, including summer-time reminder notice to customers;

- (4) August 13, 2025 Texas Commission on Environmental Quality General Compliance Letter for the Comprehensive Compliance Investigation at Wilbarger Creek MUD No. 1 Public Water System, Travis County, Texas Regulated Entry No.: RN105160857; Investigation No. 2077314;
 - (ii) Connection and billing reports, including customer service, delinquent accounts, and write-offs;
 - (b) Drainage area maintenance, including Second Amendment to Landscape Maintenance Agreement with TexaScapes Inc. to incorporate maintenance of District-only drainage areas as needed on time and materials basis;
 - (c) Solid waste and recycling collection services;
 - (d) Master District operations;
- 15. Report from District's accountant, including:
 - (a) Bills, invoices, transfers, and investments;
- 16. Report from District's financial advisor;
- 17. Report from District's engineer;
- 18. Report from District's attorney, including:
 - (a) Review of prior developer and consultant directives;

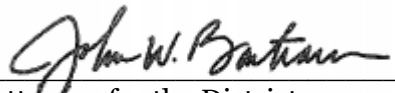
OTHER DISCUSSION/ACTION ITEMS

- 19. Renewal of Bookkeeping Services Agreement with Bott & Douthitt, PLLC (*expires September 30, 2025*);
- 20. Renewal of Operations Services Agreement with Crossroads Utility Services LLC (*expires September 30, 2025*);
- 21. Retail rate adjustments to pass-through annual wholesale water cost increases to retail rates, including:
 - (a) Amended Order Establishing Rates and Charges, and Adopting Rules with Respect to District Water, Wastewater and Drainage, Including Water Quality, Systems;
- 22. Future meeting schedule and agenda items.

The Board of Directors is authorized by the Texas Open Meetings Act, Chapter 551, Texas Government Code, to convene in closed or executive session for certain purposes, including, without limitation, receiving legal advice from the District's attorney (Section 551.071); discussing real property matters (Section 551.072); discussing gifts and donations (Section 551.073); discussing personnel matters (Section 551.074); discussing security personnel or devices or security audits (Section 551.076); and discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session to discuss any item on this agenda, the presiding officer will announce that an executive session will be held and will identify the item to be discussed and the provision of the Open Meetings Act that authorizes the closed or executive session.

(SEAL)





Attorney for the District

The District is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call 435-2300 for more information. Hearing impaired or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program, 1-800-735-2988.

WILBARGER CREEK MUNICIPAL UTILITY DISTRICT NO. 1

TAXPAYER IMPACT STATEMENT PER TEXAS GOV'T CODE §551.043(c)(2)

Property tax bill for the median-valued homestead* for current fiscal year:	\$2,694
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if the proposed budget (attached) is adopted:	\$2,716
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26 of the Texas Tax Code*** is adopted:	\$2,750**

*The Appraisal District does not report "median" homestead values. The calculations above are based on "average" homestead values, which are reported.

**The No-New-Revenue Tax Rate, as calculated under Chapter 26 of the Texas Tax Code, may not be capable of funding a balanced budget for the District.

*****No-New-Revenue Tax Rate** = rate expressed in dollars per \$100 of table value calculated according to the following formula:

$$\text{No-New-Revenue Tax Rate} = \frac{(\text{Last Year's Levy} - \text{Lost Property Levy})}{(\text{Current Total Value} - \text{New Property Value})}$$

Last Year's Levy = the total of the amount of taxes that would be generated by multiplying the total tax rate adopted in the preceding year by the total taxable value of property on the appraisal roll for the preceding year, including taxable value that was reduced in an appeal, all appraisal roll supplements and corrections as of the date of the calculation (other than corrections made under Texas Tax Code § 25.25(d) for errors that resulted in an incorrect appraised value that exceeds more than one-fourth of the correct appraised value for a residence or one-third the correct value in the case of all other property), portions of property involved in an appeal that are not in dispute, and the amount of taxes refunded by the taxing unit in the preceding year for tax years before that year.

Lost Property Levy = amount of taxes levied in the preceding year on property value that was taxable in the preceding year but is not taxable in the current year because the property is exempt in the current year under a provision of the Texas Tax Code other than 11.251 (Tangible Personal Property Exempt), 11.253 (Tangible Personal Property in Transit), and 11.35 (Temporary Exemption for Qualified Property Damaged by Disaster), the property has qualified for special appraisal under Chapter 23 of the Texas Tax Code in the current year, or the property is located in the territory that has ceased to be part of the taxing unit since the preceding year.

Current Total Value = total taxable value of property listed on the appraisal roll for the current year, including all supplements and corrections as of the date of the calculation, less the taxable value of property exempted for the current tax year for the first time under Texas Tax Code § 11.31 (Pollution Control Property) or 11.315 (Energy Storage System in Nonattainment Area).

New Property Value = means the following:

- Total taxable value of property added to the appraisal roll in the current year by annexation and improvements listed on the appraisal roll that were made after January 1st of the preceding tax year, including personal property located in new improvements that was brought into the unit after January 1st of the preceding tax year.
- Property value that is included in the current total value for the tax year succeeding a tax year in which any portion of the value of the property was excluded from the total value because of the application of a tax abatement agreement to all or a portion of the property, less the value of the property that was included in the total value for the preceding tax year.
- For purposes of an entity created under Section 52, Article III, or Section 59, Article XVI of the Constitution, property value that is included in the current total value for the tax year succeeding a tax year in which the following occurs: (a) the subdivision of land by plat; (b) installation of water, sewer, or drainage lines, or (c) the paving of undeveloped land.

Wilbarger Creek MUD No. 1

Proposed Budget FY 2025 - 2026

		Audited		FY 24 - 25		Proposed
	FY 21 - 22	FY 22 - 23	FY 23 - 24	Budgeted	Projected	FY 25 - 26
Revenues:						
Property Taxes, including penalties	\$ 545,733	\$ 589,172	\$ 833,369	\$ 610,011	\$ 621,736	\$ 478,682
Service Accounts -						
Basic Service Fees	342,088	533,886	593,855	597,462	605,791	617,730
Water Service Fees	506,770	721,860	749,102	760,229	790,333	762,926
Sewer Service Fees	301,483	440,928	458,856	456,573	466,734	452,088
Service Account Penalties	25,572	32,171	38,004	27,214	44,839	27,491
Total Service Accounts	1,175,914	1,728,845	1,839,817	1,841,478	1,907,697	1,860,235
Tap Connection Fees	466,400	135,000	8,400	31,200	31,200	-
Inspection Fees	78,575	23,960	5,575	27,950	27,950	-
Interest/Other Income	19,612	141,590	191,474	138,000	152,712	39,996
Total Revenues	2,286,234	2,618,566	2,878,634	2,648,639	2,741,295	2,378,913
Expenditures:						
District Facilities -						
Master District Charges -						
Operations & Maintenance/Reserve	739,528	1,678,962	1,399,446	1,949,591	1,514,885	1,496,127
Subtotal - Master District Charges	739,528	1,678,962	1,399,446	1,949,591	1,514,885	1,496,127
District Facilities -						
Management & Consulting	115,012	140,900	154,595	164,408	162,414	168,064
Repairs & Maintenance - Water	36,292	69,867	62,952	66,000	178,789	84,000
Repairs & Maintenance - Sewer	1,161	1,028	1,529	12,000	9,384	12,000
Repairs & Maintenance - LS	788	18,666	60,832	48,000	36,702	48,000
Repairs & Maintenance - Drainage	2,350	2,510	2,475	6,000	9,597	30,000
Landscape Maintenance - Ponds	-	17,800	40,800	47,500	60,565	47,500
Garbage Service	137,462	192,276	233,580	254,682	271,824	320,354
Meter sets/inspections	69,012	26,902	337,299	65,600	194,152	52,400
Lab Fees	2,153	1,195	2,447	2,700	3,139	3,300
Capital Outlay	-	-	-	80,000	80,000	-
Subtotal - District Facilities	364,230	471,145	896,510	746,890	1,006,566	765,618
Joint Facilities -						
Southeast Detention Pond	-	-	-	4,890	4,890	26,800
Southwest Detention Pond	-	-	-	-	-	7,700
Wilbarger Creek Wastewater Inteceptor	1,195	455	-	11,520	11,520	11,520
Subtotal - Joint Facilities	1,195	455	-	16,410	16,410	46,020
Administrative Services -						
Director Fees, including payroll taxes	4,683	5,056	7,375	9,994	5,711	9,994
Director Reimbursement/Travel	1,152	249	272	4,300	243	4,300
Public Notices	-	2,435	4,840	3,500	3,498	3,500
Election Expenditures	1,235	158	1,543	1,500	1,500	1,500
Insurance & Surety Bond	5,721	6,097	8,758	9,900	9,781	10,900
Miscellaneous	36,128	42,841	52,123	50,400	54,304	54,000
Subtotal - Administrative Services	48,919	56,836	74,910	79,594	75,037	84,194
Professional Fees -						
Legal Fees	45,672	44,756	51,158	60,000	49,477	60,000
Records Retention Policy Compliance	-	-	40	5,000	5,000	5,000
Accounting Fees	26,850	27,350	35,363	34,650	35,300	37,550
Engineering Fees	28,504	16,267	16,022	25,000	22,329	30,000
Lead & Copper	-	-	9,940	2,500	2,501	2,500
Financial Advisor Fees	812	716	838	1,000	797	1,000
Tax Appraisal/Collection Fees	2,714	3,337	4,968	5,000	3,898	5,000
Rate Analyst	3,600	4,550	-	4,000	4,000	4,000
Audit Fees	12,750	13,500	14,500	15,000	15,250	16,000
Subtotal - Professional Services	120,903	110,477	132,829	152,150	138,552	161,050
Total Expenditures	1,274,776	2,317,874	2,503,695	2,944,635	2,751,450	2,553,009
Excess / (Deficiency) of Revenues over Expenditures	\$ 1,011,458	\$ 300,692	\$ 374,939	\$ (295,996)	\$ (10,156)	\$ (174,096)

Assumptions:

- AV = \$396,325,378
- GF Tax Rate = \$0.1220
- SRF Tax Rate = \$0.3500
- DS Tax Rate = \$0.2500
- Total Tax Rate = \$0.7220
- 26 new taps
- 7 Meetings for the Fiscal Year

**Travis County MUD No. 2
Cottonwood Creek MUD No. 1
Wilbarger Creek MUD No. 1
Wilbarger Creek MUD No. 2
Joint Facilities Budget
for the Fiscal Year 2025 - 2026**

Project	TC2	CCM1	WC1	WC2	Total
Southeast Detention Pond	33.0%	0.0%	67.0%	0.0%	100.0%

Source: First Amendment to ShadowGlen Phase 2 Southeast Detention Pond Joint Facility Agreement

Repairs/Maintenance	\$ 13,200.00	\$ -	\$ 26,800.00	\$ -	\$ 40,000.00
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Shadow Glen Trace	33.1%	0.0%	66.9%	0.0%	100.0%
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Source: Joint Facilities Agreement ShadowGlen Trace Water, Wastewater and Drainage Improvements

Repairs/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
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Wastewater Interceptor	34.6%	0.0%	38.4%	27.0%	100.0%
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Source: Wilbarger Creek Wastewater Intceptor Joint Facility Agreement

Repairs/Maintenance	\$ 10,380.00	\$ -	\$ 11,520.00	\$ 8,100.00	\$ 30,000.00
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Southwest Detention Pond	69.2%	0.0%	30.8%	0.0%	100.0%
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Source: Southwest Detention Pond Agreement

Repairs/Maintenance	\$ 17,300.00	\$ -	\$ 7,700.00	\$ -	\$ 25,000.00
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