WINDFERN FOREST UTILITY DISTRICT

TO: THE BOARD OF DIRECTORS OF WINDFERN FOREST UTILITY DISTRICT OF HARRIS COUNTY, TEXAS, AND TO ALL OTHER INTERESTED PERSONS:

Notice is hereby given that the Board of Directors of Windfern Forest Utility District will hold a regular meeting, open to the public, on **Tuesday, September 16, 2025** at 4:00 p.m. at the Rolling Fork Recreational Facility, 9110 Rodney Ray Blvd., Houston, TX 77040, outside the boundaries of the District, to consider and take action upon the following matters:

- 1. Appearances before Board.
 - <u>15 minutes</u> A speaker whose subject matter relates to an identifiable item of business on this agenda will be requested by the President or other presiding Board member to stand and address the Board for no more than 3 minutes; however, no more than 15 minutes will be allowed for each subject matter.
- 2. Security report.
- 3. Approve Minutes of previous meetings(s).
- 4. Tax Rate:
 - a. Proposed tax rate for 2025 and publication of Notice of Hearing; and
 - b. Meeting date for the public hearing and the adoption of the 2025 tax rate.
- 5. Tax Assessor/Collector's Report, including:
 - a. collections;
 - b. account balances;
 - c. disbursements;
 - d. tax transfer; and
 - e. unclaimed property.
- 6. Delinquent Tax Attorney's report, including conducting hearing on termination of service to delinquent taxpayers and consider acting thereon.
- 7. Bookkeeper's report:
 - a. fund balances and disbursements;
 - b. payment of bills;
 - c. investments; and
 - d. adopt Operating budget for the fiscal year ending September 30, 2026.
- 8. Operator's report:
 - a. discuss capital improvements plan;
 - b. connection activity;
 - c. regulatory matters (permitting, subsidence);
 - d. water production and accountability;
 - e. billing and collections;
 - f. delinquent accounts;
 - g. operations, maintenance, and repairs of District facilities;
 - h. generators for lift stations;
 - i. water plant generator; and
 - i. capital asset management plan.
- 9. Hearing on termination of service to delinquent water and sewer accounts and consider acting thereon.

- 10. Engineer's report:
 - a. District Items;
 - b. Commercial Items;
 - c. Construction Projects;
 - d. HCTRA Sam Houston Tollway Improvements;
 - e. Water Distribution System Improvements (GRP Compliance);
 - f. City of Houston Surface Water Planning;
 - g. Bond Application;
 - h. District Administration Building; and
 - i. Water Rate for Harris Co. MUD 261.
- 11. White Oak Bayou Wastewater Treatment Plant:
 - a. report on matters discussed at the meeting of the White Oak Bayou Joint Powers Board; and
 - b. Phase I improvements at the White Oak Bayou Joint Wastewater Treatment Plant.
- 12. Attorney's Report, including:
 - a. Resolution Regarding Annual Review of Investment Policy and List of Brokers/Dealers; and
 - b. accept Disclosure Statement of Bookkeeper/Investment Policy.

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Attorney for the District

Clark Stockton Ford

(SEAL)

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, gifts and donations, real estate transactions, the deployment, or specific occasions for the implementation of, security personnel or devices and or economic development negotiations.

TAXPAYER IMPACT STATEMENT - Windfern Forest Utility District

	Current Budget Fiscal Year Ending September 2025**	Proposed Budget Fiscal Year Ending September 2026**	No-New-Revenue Tax Rate Budget***
Estimated District Operations and	<u> </u>	1	
Maintenance Tax Bill on Average Homestead*	\$664.94	\$688.21	\$664.94

^{*}The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.23 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.

WINDFERN FOREST UTILITY DISTRICT

OPERATING BUDGET 10/01/2025 - 09/30/2026 DRAFT # 1

		OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	TOTAL
		UCI	NOV	DEC	JAN	FED	WAR	APK	IVIAT	JUNE	JULT	AUG	SEPI	IUIAL
	REVENUE:													
4100	Water Service Revenue	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	53,000	636,000
4103	Water Revenue (HC#261)	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	14,500	174,000
4120	Reconnection Fees	590	590	590	590	590	590	590	590	590	590	590	590	7,080
4200	Sewer Service Revenue	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	888,000
4319	Grease Trap Inspections	300	300	300	300	300	300	300	300	300	300	300	300	3,600
4320	Maint Tax Revenue	-	45,929	68,893	447,806	470,770	114,822	-	-	-	-	-	-	1,148,220
4330	Water Penalty/Late Fees	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
4350	Water Transfer Fees	270	270	270	270	270	270	270	270	270	270	270	270	3,240
5391	Interests On Investments	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,000
5396	Admin Rental & Lease Revenue	-	-	-	-	-	-	-	-	-	-	-	-	
5399	Misc Revenue	100	100	100	100	100	100	100	100	100	100	100	100	1,200
	TOTAL REVENUE	150,060	195,989	218,953	597,866	620,830	264,882	150,060	150,060	150,060	150,060	150,060	150,060	2,948,940
	EXPENSES:													
6200	Payroll Administration	280	280	280	280	280	280	280	280	280	280	280	280	3,360
6201	Payroll Taxes	257	257	257	410	257	257	257	257	257	410	257	257	3,393
6301	Purchase Sewer Usage	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	31,200	374,400
6301.	1 Rolling Fork Usage	350	350	350	350	350	350	350	350	350	350	350	350	4,200
6301.	2 White Oak Capital Reserve Fixed	5,063	5,063	5,063	5,063	5,063	5,063	5,063	5,063	5,063	5,063	5,063	5,063	60,761
6310	Director Fees	2,350	2,350	2,350	4,450	2,350	2,350	2,350	2,350	2,350	4,450	2,350	2,350	32,400
6320	Legal Fees - General	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000
6321	Auditing Fees	-	-	-	12,000	-	1,950	-	-	-	-	-	-	13,950
6322	Engineering Fees	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	48,000
6323	Operations Fees	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	3,433	41,200
6324	Lab Expenses	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	2,350	28,200
6325	Election Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
6326	Permit Fees	-	6,000	-	-	1,000	-	-	5,000	-	-	-	-	12,000
6328	Surface Water Fees - COH	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	70,000	840,000
6333	Bookkeeping	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	37,200
6335	Maint. & Repair - Routine	63,200	63,200	63,200	63,200	63,200	63,200	63,200	63,200	63,200	63,200	63,200	63,200	758,400
6337	Operation of Lift Station	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	3,050	36,600
6338	Legal Notices	-	-	500	-	-	-	-	500	-	-	-	-	1,000
6339	Delinquent Collection Fees	900	900	900	900	900	900	900	900	900	900	900	900	10,800
6340	Office Expense	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
6342	Chemicals	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	28,800
6348	Website Expense	450	450	450	450	450	450	450	450	450	450	450	450	5,400

WINDFERN FOREST UTILITY DISTRICT

OPERATING BUDGET 10/01/2025 - 09/30/2026 DRAFT # 1

		OCT	NOV	DEC	LANI	FEB	MAD	ADD	BAAV	HINE	ших	ALIC	CEDT	TOTAL
		OCT	NOV	DEC	JAN	LER	MAR	APR	MAY	JUNE	JULY	AUG	SEPT	TOTAL
6350	Postage	800	800	800	800	800	800	800	800	800	800	800	800	9,600
6351	Telephone	350	350	350	350	350	350	350	350	350	350	350	350	4,200
6352	Utilities	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	96,000
6353	Insurance	-	-	-	-	-	-	-	-	30,000	-	-	-	30,000
6355	AWBD Expenses	-	-	565	4,000	-	-	-	-	4,000	-	-	-	8,565
6359	Other Expenses	150	150	150	150	150	150	150	150	150	150	150	150	1,800
6376	Grease Trap Inspections	350	350	350	350	350	350	350	350	350	350	350	350	4,200
6378	Transfer Fees	200	200	200	200	200	200	200	200	200	200	200	200	2,400
6380	Disconnects	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
6395	Security Service	12,325	12,325	12,325	12,325	12,325	12,325	12,325	12,325	12,325	12,325	12,325	12,325	147,900
6399	Garbage Expenses	29,599	29,599	29,599	29,599	29,599	29,599	29,599	29,599	29,599	29,599	29,599	29,599	355,186
6450	District Bldg- Oper/Misc.	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
6451	District Bldg- Telephone	45	45	45	45	45	45	45	45	45	45	45	45	540
6452	District Bldg- Utilities	600	600	600	600	600	600	600	600	600	600	600	600	7,200
6453	District Bldg- Mgnr Fees	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
6455	District Bldg - Mowing Greengo	920	920	3,200	920	920	2,500	920	920	920	920	920	920	14,900
6458	District Bldg - Security	111	111	111	111	111	111	111	111	561	111	111	111	1,782
6459	District Bldg - Improvements	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	60,000
6488	M/R - Mowing Seaback Facilities	1,050	1,050	2,100	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	13,650
6502	Special Projects	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	15,000
6511	Generator Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000
7400	Loan Payment - Generator	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	3,182	38,187
7410	TCEQ Assessment Fee	-	-	-	16,000	-	-	-	-	-	-	-	-	16,000
	TOTAL EXPENSES	274,816	280,816	279,211	309,068	275,816	278,346	274,816	280,316	309,266	277,068	274,816	274,816	3,389,173
	NET REVENUE / (LOSS)	(124,756)	(84,827)	(60,258)	288,797	345,014	(13,464)	(124,756)	(130,256)	(159,206)	(127,008)	(124,756)	(124,756)	(440,233)
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Beginnin	g Cash Surplus	998,000	873,244	788,417	728,159	1,016,956	1,361,970	1,348,506	1,223,749	1,093,493	934,287	807,279	682,523	
Net Reve	nues/Loss	(124,756)	(84,827)	(60,258)	288,797	345,014	(13,464)	(124,756)	(130,256)	(159,206)	(127,008)	(124,756)	(124,756)	
Ending C	ash Surplus/Deficit	873,244	788,417	728,159	1,016,956	1,361,970	1,348,506	1,223,749	1,093,493	934,287	807,279	682,523	557,767	

NOTE: Maintenance Tax based on 2023 CAV of \$527,771,446 @ .222/100 @ 98% Garbage based on 1240 Connections @ \$23.87/ESFC

Presented Draft 1: 8/19/2025

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