

**AGENDA**  
**HIGH POINTE RANCH MUNICIPAL UTILITY DISTRICT NO. 1 OF DENTON**  
**COUNTY**

Notice is hereby given pursuant to V.T.C.A. Government Code, Chapter 551, that the Board of Directors of High Pointe Ranch Municipal Utility District No. 1 of Denton County (the "District") will meet in regular session, open to the public, at **12:00 p.m.** on **Wednesday, March 11, 2026, at the offices of Kimley-Horn & Associates, Inc., 6160 Warren Parkway, Suite 210, Frisco, Texas 75034**, at which meeting the following items will be considered and acted on:

1. Hear from the public;
2. Consider approving minutes of the meeting on January 14, 2026;
3. Hear Bookkeeper's Report and authorize payment of bills;
4. Consider approving proposed budget for fiscal year ending February 28, 2027;
5. Hear Developer/Landowner's Report;
6. Hear Engineer's Report, including:
  - (a) authorize Engineer to proceed with the design of District facilities;
  - (b) approve plans and specifications of District facilities;
  - (c) authorize Engineer to advertise for bids for District projects;
  - (d) award construction contracts and related items;
  - (e) approve report, pay estimates, and change orders for construction projects in progress in the District;
7. Hear Financial Advisor's Report and consider taking any action requested;
8. Hear Attorney's Report and consider taking any action required, including:
  - (a) approval of a Resolution Implementing 20% Penalty on 2025 Delinquent Taxes; and
  - (b) approval of a Resolution Concerning Tax Exemptions for 2026.

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, security devices and/or economic development negotiations. Persons with disabilities who plan to attend this meeting and would like to request auxiliary aids or services are requested to contact the District's attorney at 972-788-1600 at least three business days prior to the meeting so that appropriate arrangements can be made.

EXECUTED this 25th day of February, 2026.

HIGH POINTE RANCH MUNICIPAL UTILITY  
DISTRICT NO. 1 OF DENTON COUNTY



By: Mindy L. Koehne  
Mindy L. Koehne  
Coats Rose, P.C.  
Attorneys for the District

# High Pointe Ranch MUD 1

|                     | Actuals<br><u>02/25/2026</u> | Budget for<br><u>02/28/2026</u> | Proposed<br>Budget for<br><u>02/28/2027</u> |
|---------------------|------------------------------|---------------------------------|---------------------------------------------|
| <u>Income</u>       |                              |                                 |                                             |
| Maintenance Taxes   | \$ 129,815.50                | \$ 300,000.00                   | \$ 339,630.00                               |
| Interest Income     | 7,538.12                     | 200.00                          | 8,500.00                                    |
| Developer Advance   | 0.00                         | 0.00                            | 0.00                                        |
| Total Income        | \$ 137,353.62                | \$ 300,200.00                   | \$ 348,130.00                               |
| <u>Expense</u>      |                              |                                 |                                             |
| Director Fees       | \$ 3,315.00                  | \$ 6,630.00                     | \$ 6,630.00                                 |
| Payroll Tax Expense | 253.59                       | 530.00                          | 530.00                                      |
| Appraisal Fees      | 2,207.68                     | 2,150.00                        | 2,250.00                                    |
| Legal Fees          | 31,015.42                    | 65,000.00                       | 65,000.00                                   |
| Auditing Fees       | 9,000.00                     | 0.00                            | 10,500.00                                   |
| Engineering Fees    | 25,686.60                    | 40,000.00                       | 40,000.00                                   |
| Bookkeeping Fees    | 3,937.50                     | 7,200.00                        | 7,200.00                                    |
| Insurance           | 3,157.00                     | 3,160.00                        | 3,160.00                                    |
| Travel Expense      | 946.00                       | 1,000.00                        | 1,500.00                                    |
| Website Expense     | 2,095.00                     | 2,400.00                        | 2,400.00                                    |
| Other Expenses      | 516.01                       | 500.00                          | 1,200.00                                    |
| Total Expense       | \$ 82,129.80                 | \$ 128,570.00                   | \$ 140,370.00                               |
| Net Gain            | \$ 55,223.82                 | \$ 171,630.00                   | \$ 207,760.00                               |

Maintenance tax: Value: \$39,607,237 Rate: .875 @98%

High Pointe  
Ranch mup 1

Taxpayer Impact Statement

|                                                                                          | Current Budget<br>Fiscal Year Ending<br>12/2025** | Proposed Budget<br>Fiscal Year Ending<br>12/2026** | No-New-Revenue<br>Tax Rate<br>Budget*** |
|------------------------------------------------------------------------------------------|---------------------------------------------------|----------------------------------------------------|-----------------------------------------|
| Estimated District<br>Operations and<br>Maintenance Tax<br>Bill on Average<br>Homestead* | Ø                                                 | Ø                                                  | Ø                                       |

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