

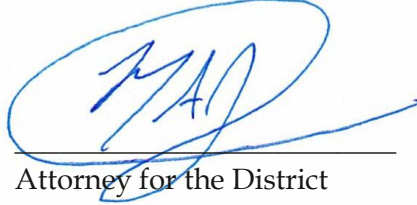
NOTICE OF MEETING

OAK POINT WATER CONTROL AND IMPROVEMENT DISTRICT NO. 2 OF DENTON COUNTY

The Board of Directors of Oak Point Water Control and Improvement District No. 2 of Denton County will hold a regular meeting on **Friday, August 28, 2026, at 1:30 p.m.**, at the offices of Allen Boone Humphries Robinson LLP, 4514 Cole Ave., Suite 1450, Dallas, Texas, to discuss and, if appropriate, act upon the following items:

1. Public comment(s) – In accordance with the Open Meetings Act, Directors are prohibited from acting on or discussing any new items brought before them at this time. Citizen's comments will be limited to 3 minutes. Comments about any of the agenda items are appreciated by the Board of Directors and may be taken into consideration at this time or during that agenda item. Please complete a Public Input Form if you desire to address the Board. All remarks and questions addressed to the Board shall be addressed to the Board as a whole and not to any individual member thereof.
2. Approve minutes of June 17, 2026, meeting.
3. Review and accept engineer's report, including the following items and action relating to, among other projects, road repairs, and the taking of any action necessary or appropriate in connection therewith for the following:
 - a. status of District construction projects;
 - b. approve\ratify pay application(s) and change order(s) to construction contracts, including change orders to construction contracts for water, sanitary sewer, and drainage facilities and paving and grading;
 - c. deeds, easements, consents to encroachment, requests for service or utility commitment letters; and
 - d. approve\ratify engineering Task Order(s).
4. Review and accept General Manager's report; approve proposed reimbursements; accept bids/proposals and expenditure of District funds; update on landscape installation; and the taking of any appropriate action in connection with the General Manager's report.
5. Financial and bookkeeping matters, including:
 - a. payment of bills and review of investments;
 - b. terminate Agreement for Bookkeeping Services with Dye & Toverly, LLC; and
 - c. engage Toverly Accounting Consultants, LLC, as the District's bookkeeper.
6. Adopt budget for fiscal year end September 30, 2027.

7. Discuss 2026 tax rate, set public hearing date, and authorize notice of public hearing regarding adoption of tax rate.
8. Adjourn.



Attorney for the District

Oak Point Water Control and Improvement District No. 2 of Denton County reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code, Section 551.071 (Consultation with Attorney), Section 551.072 (Deliberations Regarding Real Property), Section 551.073 (Deliberations Regarding Gifts and Donations), Section 551.074 (Personnel Matters), Section 551.076 (Deliberations Regarding Security Matters), and Section 551.087 (Economic Development).

Oak Point WCID #2 TAXPAYER IMPACT STATEMENT

	Current Budget Fiscal Year Ending September 2026	Proposed Budget Fiscal Year Ending September 2027	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$2,951.77	\$2,865.91	\$2,952.13

Oak Point WCID #2 levies taxes in accordance with the Texas Water Code. Oak Point WCID #2 current operations and maintenance tax rate is equal to \$[.82488] 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 Oak Point WCID #2 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.

Taxes for Current Budget and No-New-Revenue Tax Rate Budget:

357,842

x

0.824880

100

Taxes for Proposed Budget:

347,433

x

0.824880

100

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 average resident homestead value shown in the most recent truth in taxation worksheet prepared by the Tax Assessor Collector on behalf of the District.

Oak Point WCID No. 2
Profit Loss Budget Overview
Oct 2026 through Sept 2027

Draft 8/19/2026

														Prior Yr Budget	Actual	
	Oct-26	Nov-26	Dec-26	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Jun-27	Jul-27	Aug-27	Sep-27	Oct 26 - Sep 27	Oct 25 - Sep 26	Difference	7/1/2025- 6/30/26
Revenue																
4000 · Property Tax Revenue	-	-	59,093	389,028	34,471	-	-	-	-	-	-	-	482,592	498,569	(15,977)	505,851
4025 · Prop Tax Rev - P&I																295
5391 · Investment Income	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	51,000	49,200	1,800	67,221
Total Revenue	4,250	4,250	63,343	393,278	38,721	4,250	4,250	4,250	4,250	4,250	4,250	4,250	533,592	547,769	(14,177)	573,366
Expense																
6050 · Tax appraisal fees	-	-	3,580	-	-	-	-	-	-	-	-	-	3,580	3,600	(20)	3,580
6070 · Tax Assessor/Collector Fees	-	-	262	-	-	-	-	-	-	-	-	194	456	-	456	456
7001 · Accounting	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,666	1,666	1,666	1,666	20,000	19,200	800	19,123
7070 · Auditing	-	-	10,000	-	3,500	-	-	-	-	-	-	-	13,500	13,000	500	13,500
7190 · Delivery/Courier Services	-		20	-	20	-	-	-	20	-	-	-	60	75	(15)	36
7200 · Directors' Fees & Expenses	901	901		901	901	901	901	901	901	901	901	901	9,910	13,673	(3,763)	9,387
7278 · Electricity - street lights	116	116	116	116	116	116	116	116	116	116	116	116	1,394	1,420	(26)	1,394
7300 · Engineering	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,666	1,666	1,666	1,666	20,000	6,800	13,200	14,012
7380 · Water - Utility	430	430	430	430	430	430	430	430	430	430	430	430	5,157	5,100	57	5,007
7460 · Insurance	-	-	-	-	-	-	-	-	8,980	-	-	-	8,980	8,326	654	8,980
7500 · Legal	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	50,000	10,000	59,881
7520 · Meeting exp	190	190		190	190	190	190	190	190	190	190	190	2,090	1,650	440	2,029
7521 · Posting Mtg Expense	75	75	-	75	75	75	75	75	75	75	75	75	825	825	-	750
7570 · Misc Expense	-	-	182	-	-	-	-	-	-	-	-	-	182	175	7	-
7590 · Website	-	-	424	-	-	424	-	-	424	-	-	424	1,697	1,800	(103)	1,648
7650 · Publishing Notices	-	-	-	-	-	-	-	-	-	-	-	1,265	1,265	1,265	-	1,265
7700 · Repairs & Maint.	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	15,000	-	1,215
7701 · Repair & Maint - Roads	4,167	4,167	4,167	4,167	4,167	4,166	4,167	4,167	4,167	4,167	4,167	4,166	50,000	50,000	-	-
7702 · Project manager	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	18,000	-	19,953
7703 · R&M - Landscaping	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	60,000	-	43,328
7704 · R&M - Signs	292	292	292	292	292	292	292	292	291	291	291	291	3,500	3,500	-	-
7710 · Road Reserve	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	168,000	168,000	-	69,400
7750 · Stormwater Management	155	155	154	154	154	154	154	154	154	154	154	154	1,850	1,850	-	-
7800 · Flock Cameras	-	-	-	-	-	-	-	6,000	-	-	-	-	6,000	6,000	-	6,000
Total Expense	36,410	36,410	49,711	36,409	39,929	36,833	36,409	42,409	45,830	36,406	36,406	38,288	471,447	449,259	22,188	280,944
Net Budg Rev over Exp	(32,160)	(32,160)	13,632	356,869	(1,208)	(32,583)	(32,159)	(38,159)	(41,580)	(32,156)	(32,156)	(34,038)	62,145	98,510	(36,365)	292,422