

CLL MUNICIPAL UTILITY DISTRICT NO. 1
Notice of Meeting

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

Notice is hereby given pursuant to Vernon's Texas Codes Annotated, Government Code § 551, that the Board of Directors of CLL Municipal Utility District No. 1 will hold a regular meeting, open to the public, on September 3, 2025, at 4:00 p.m., outside the boundaries of the District, at the offices of WBW Development, LLC, 109 W. 2nd Street, Suite 201, Georgetown, TX 78626, for the following purposes:

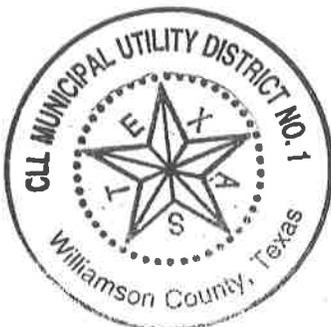
1. Review and approve minutes of the previous Board meeting.
2. Receive public comments; receive Director comments for future agenda items.
3. Conduct a public hearing regarding the adoption of tax rates for 2025.
4. Consider and take action as necessary to adopt the budget for the fiscal year beginning October 1, 2025, and to approve a Resolution Approving the 2025-2026 Fiscal Year Operating Budget of CLL Municipal Utility District No. 1.
5. Consider and take action as necessary to set tax rates for 2025 and to approve an Order Setting 2025 Tax Rates and Levying Taxes.
6. Review, approve and authorize the filing of a revised district information form to reflect the adopted tax rates for 2025.
7. Consider, discuss and take action regarding the District's \$3,250,000 Unlimited Tax Bonds, Series 2026.
8. Operator's report; consider and take action regarding facility operation and maintenance, utility service, billing, and collections.
9. Engineer's report; consider and take action to approve notices of award, pay applications, and construction documents as recommended by the District's Engineer.
10. Receive a report from the District's Bookkeeper and consider and act on approval of bills and invoices, director per diems, ratification of payments, and funding of Manager's account.
11. Review, discuss, and act on general District business, and such other matters as may come before the Board.
12. Consider future meeting date and adjournment.

The District may meet in executive session on any item list above as provided by the Open Meetings Act, Tex. Gov't. Code Ann. §§551.071, 551.072, 551.073, 551.074, or 551.075.

Dated August 27, 2025.



Attorney for the District
Telephone No. 512-251-1920



CLL 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:	\$2,218
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year if the proposed budget (attached) is adopted:	\$2,395
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:	\$2,004**

*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:

- o 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.
- o 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.
- o 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.

CLL MUD No. 1

Proposed Budget: FY 2025-2026

	Approved FY 24-25 Budget	FY 24-25 Projected	Proposed FY 25-26
Revenues:			
Property Taxes, including penalties	\$ 309,707	\$ 326,900	\$ 359,558
Wastewater Service Fees	353,023	382,146	399,783
Wastewater Penalties	-	-	-
Wastewater Tap Connection Fees	14,396	14,396	14,396
Interest	24,000	31,420	9,000
Total Revenues	701,126	754,862	782,737
Expenditures:			
District Facilities -			
District Facilities -			
WW Expenditures - Jarrell	191,676	183,611	217,065
Operations Expense	72,000	71,123	79,271
Landscape Maintenance - Drainage	1,200	1,200	1,200
Repairs & Maintenance	12,000	8,105	12,000
Detention Pond Maintenance	20,000	20,000	20,000
Inspections	11,285	11,285	11,285
Electricity	3,000	3,000	3,000
Subtotal - District Facilities	311,161	298,324	343,820
Administrative Services -			
Director Fees, including payroll taxes	5,949	6,424	5,949
Director Reimbursement/Travel	1,750	2,054	1,750
Tax Appraisal/Collection Fees	4,100	2,479	4,100
Insurance & Surety Bond	2,100	2,100	2,100
Publications	500	500	500
Bank Fees	12,000	12,199	12,000
Miscellaneous	1,200	837	1,200
Subtotal - Administrative Services	27,599	26,593	27,599
Professional Fees -			
Legal Fees	33,000	30,785	36,000
Accounting Fees	27,850	27,388	30,600
Engineering Fees	48,000	21,877	36,000
Financial Advisor Fees	2,000	1,438	2,000
Audit Fees	11,750	12,750	13,500
Subtotal - Professional Services	122,600	94,238	118,100
Total Expenditures	461,360	419,155	489,520
Excess / (Deficiency) of Revenues over Expenditures	\$ 239,766	\$ 335,707	\$ 293,217

Budget Assumptions:

- AV of \$126,080,949
- O&M Tax Rate of \$0.2910
- DS Tax Rate of \$0.5310
- Total Tax Rate of \$0.8220
- Tax Collection Rate 99%
- 45 New Taps for the FY 2025-2026