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Krista Bartsch
Bastrop County Clerk

THE COLONY MUNICIPAL UTILITY DISTRICT NO. 1G

AGENDA

September 22, 2025

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

Notice is hereby given that the Board of Directors of The Colony Municipal Utility District No. 1G will hold a meeting at **1:00 p.m.** on **Monday, September 22, 2025** at **The Colony Amenity Center, 368 Stephen F. Austin, Bastrop, 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 25, 2025 Board meeting;

SERVICE AGREEMENT RENEWALS

3. Renewal of Operations Services Agreement with Crossroads Utility Services LLC (internal facilities);
4. Renewal of Bookkeeping Services Agreement with Bott & Douthitt, PLLC;

BUDGET AND TAX ITEMS

5. 2025-2026 budget and 2025 tax rate, including:
 - (a) Tax rate analysis, including recommendation from District's financial advisor regarding 2025 tax rate;
 - (b) Public hearing on District's 2025 tax rate, including public feedback received through appraisal District/County tax office website;
 - (c) Budget for fiscal year 2025-2026, including Resolution Adopting Budget;
 - (d) Record vote on District's 2025 tax rate and Order Levying Taxes;
 - (e) Amended and Restated Information Form (if necessary for tax rate change);

REPORTS AND RELATED DISCUSSION/ACTION ITEMS

6. Accountant's report, including bills, invoices, transfers, and investments;
7. General manager and utility operator's report;
8. Engineer's report, including:

(a) Action items;

(i) Offsite Wastewater project, including approval of any pay estimates and/or change orders;

(b) Project updates;

9. Developer's report, including construction, development, and homebuilding update;
10. Attorney's report;
11. 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. These purposes include receiving legal advice from its 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); or discussing information technology security practices (Section 551.089). If the Board of Directors determines to go into executive session on 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 provision of the Open Meetings Act that authorizes the closed or executive session.



Attorney for the District

The District is committed to compliance with the Americans with Disabilities Act. Reasonable accommodations and equal access to communications will be provided upon request. Please call Armbrust & Brown, PLLC at (512) 435-2300 for additional information. Hearing or speech disabled persons equipped with telecommunications devices for the deaf may utilize the statewide Relay Texas program, 1-800-735-2988.

COLONY MUNICIPAL UTILITY DISTRICT 1G

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

Property tax bill for the median-valued homestead* for current fiscal year (fiscal year 2024-2025):	\$NA
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year (fiscal year 2025-2026) if the proposed budget (attached) is adopted:	\$NA
Estimated property tax bill for the median-valued homestead* for the upcoming fiscal year (fiscal year 2025-2026) if a balanced budget funded at the no-new-revenue tax rate as calculated under Chapter 26 of the Texas Tax Code*** is adopted:	\$NA**

*The Appraisal District does not report "median" homestead values. The calculations above are based on "average" homestead values, which are reported. Note, however, that the Appraisal District did not report average home values for 2025.

**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.

PROPOSED BUDGET FOR FISCAL YEAR 2025-2026

**The Colony Municipal Utility District No. 1G
Proposed Budget - General Fund
Fiscal Year 2025-2026**

	Proposed FY-2026 Budget	Approved FY-2025 Budget	Projected FY-2025
Revenues:			
Property Taxes	\$ 11,376	\$ 11,376	\$ 11,376
• Developer Funding	-	383,227	394,327
Interest	-	-	91
Miscellaneous Income	391,657	-	-
Total Revenues	403,033	394,603	405,794
Expenses:			
Administrative Expenses			
Director Fees	5,950	5,950	5,338
Insurance	4,000	4,000	4,000
Payroll Taxes	510	510	375
Bank Fees	-	-	-
Public Notices	1,000	1,000	1,377
Other / Miscellaneous	1,200	1,200	404
Total Administrative Exp	12,660	12,660	11,494
Professional Fees			
Legal Fees	21,000	21,000	14,921
Bookkeeping Fees	19,550	17,150	17,125
Audit Fees	-	-	-
Financial Advisor	3,000	3,000	3,000
Engineering Fees	9,000	9,000	3,920
Total Professional Fees	52,550	50,150	38,966
Contracted Services			
Tax Appraisal/Collection Fees	400	400	301
Total Contracted Services	400	400	301
Managing District Charges			
Monthly Charges	-	331,393	331,393
User Charges	337,423	-	-
Managing Dist Op & Maint	-	-	-
	337,423	331,393	331,393
Total Expenses	403,033	394,603	382,154
Excess/(Deficiency)	\$ -	\$ -	\$ 23,639

Appraised Value: \$1,338,339
Tax Rate: \$.85 / \$100 of assessed value