

## **FORT BEND COUNTY MUNICIPAL UTILITY DISTRICT NO. 144**

### **Minutes of Meeting of Board of Directors**

April 4, 2023

The Board of Directors ("Board") of Fort Bend County Municipal Utility District No. 144 (the "District") met in regular session, open to the public, on April 4, 2023, in accordance with the duly posted notice of public meeting, and the roll was called of the duly constituted officers and members of said Board of Directors, as follows:

Ted Teinert, President  
Ron G. Thomas, Vice President  
Jimmy T. Juhl, Secretary  
James McConn, III, Assistant Secretary  
Scott Maham, Director

and all of said persons were present, except Directors Thomas and Maham, thus constituting a quorum.

Also present were: Autumn Clark of Wheeler & Associates, Inc. ("Wheeler"); Rahi Patel of Municipal Accounts & Consulting, L.P. ("MAC"); Victor Saenz of Edminster, Hinshaw, Russ and Associates, Inc. ("EHRA"); and John Eichelberger of Schwartz, Page & Harding, L.L.P. ("SPH").

### **COMMENTS FROM THE PUBLIC**

The Board opened the meeting for public comments. There being no members of the public present, the Board continued to the next item of business.

### **APPROVAL OF MINUTES**

The Board considered the draft minutes of the meeting held on February 23, 2023. After review and discussion of the draft minutes presented, Director Juhl moved that the aforesaid minutes be approved, as written. Director McConn seconded said motion, which carried unanimously.

### **QUALIFICATION STATEMENT, OFFICIAL BOND, OATH OF OFFICE, AFFIDAVIT OF CURRENT DIRECTOR, AND ELECTION NOT TO DISCLOSE CERTAIN INFORMATION**

The Board deferred consideration of the Oath of Office, Affidavit of Current Director, Statement of Elected Officer and Election Not to Disclose Certain Information for Director Thomas.

### **TAX ASSESSOR-COLLECTOR REPORT**

Ms. Clark next presented to and reviewed with the Board the Tax Assessor-Collector Monthly Reports for February 2023 and March 2023, copies of which are attached hereto as **Exhibit A**, including the checks listed therein for payment. After discussion, Director Juhl moved that the Tax Assessor-Collector Report be approved and that the checks and other disbursements identified therein be approved for payment. Director McConn seconded said motion, which carried unanimously.

## **DELINQUENT TAX COLLECTIONS ATTORNEY REPORT**

The Board deferred consideration of a Delinquent Tax Report as it was noted that such report was not due at this time from Perdue, Brandon, Fielder, Collins & Mott, L.L.P. ("Perdue"), delinquent tax attorneys for the District. Mr. Eichelberger advised the Board that the next Delinquent Tax Report will be provided in June of this year.

## **RESOLUTION AUTHORIZING ADDITIONAL PENALTY ON DELINQUENT REAL PROPERTY TAXES**

The Board considered the adoption of a Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes. Mr. Eichelberger advised that the Board is authorized pursuant to Section 33.07 of the Texas Tax Code, as amended, to impose, under certain conditions on July 1, an additional penalty not to exceed twenty percent (20%) of the total taxes, penalty and interest due the District on taxes that remain delinquent as of July 1 of the year in which they became delinquent. He noted that the additional penalty to be imposed by this Resolution will not apply to delinquent personal property taxes, which have incurred an additional penalty pursuant to that certain Resolution Authorizing an Additional Penalty on Delinquent Personal Property Taxes, which was passed and approved by the District on February 23, 2023. After further discussion, it was moved by Director Juhl, seconded by Director Teinert, and unanimously carried, that the Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes, a copy of which is attached hereto as **Exhibit B**, be adopted by the District, and that Perdue be authorized to proceed with the collection of the District's 2022 delinquent real property tax accounts on July 1, 2023, subject to proper notice having been given as provided in said Resolution, including the filing of lawsuits as necessary.

## **CLIENT SERVICES AGREEMENT WITH HR&P, INC.**

Mr. Patel advised the Board that MAC is now offering direct deposit service for director per diem and expense reimbursement payments through HR&P, Inc. ("HRP"), a third party payroll provider. In connection therewith, he presented to and reviewed with the Board a proposed Client Services Agreement between the District and HRP relative to direct deposit of director per diem and expense reimbursement payments, along with a Texas Ethics Commission ("TEC") Form 1295 completed by HRP. A copy of said Client Services Agreement is attached hereto as **Exhibit C**. Following discussion, Director Juhl moved that the Client Services Agreement between the District and HRP be approved and the President be authorized to sign same on behalf of the Board and the District; and (ii) HRP's TEC Form 1295 be approved and SPH be authorized and directed to acknowledge receipt of same with the TEC. Director McConn seconded the motion, which carried unanimously.

## **RESOLUTION AUTHORIZING ELECTRONIC TRANSFER OF FUNDS**

The Board next considered adoption of a Resolution Authorizing Electronic Transfer of Funds for Director Per Diems and Expense Reimbursements, which is attached hereto as **Exhibit D**. Mr. Eichelberger explained that Section 49.151 of the Texas Water Code authorizes the Board, by resolution, to allow for disbursements of District funds to be transferred by electronic means. He further explained that the subject resolution would allow for electronic transfer of funds to HRP for the sole purposes of direct deposit of director per diems and expense reimbursements, associated payroll tax payments to the Internal Revenue Service, and payment of processing fees to HRP. Following discussion, Director Juhl moved that the Resolution

Authorizing Electronic Transfer of Funds for Director Per Diems and Expense Reimbursements be adopted. Director McConn seconded the motion, which carried unanimously.

### **BOOKKEEPER'S REPORT**

Mr. Patel presented to and reviewed with the Board the Bookkeeper's Report dated April 4, 2023, including a Quarterly Investment Inventory Report for the period ended February 28, 2023, a copy of which report is attached hereto as **Exhibit E**, as well as the checks presented therein for payment from the District's various accounts. After discussion, Director Juhl moved that: (i) the Bookkeeper's Report be approved, as presented, and the checks and other disbursements presented be approved for payment, with the exception of check nos. 4136 and 4137, which were voided; and (ii) the Quarterly Investment Report be approved, and that the District's Investment Officer be authorized to execute same on behalf of the Board and the District. Director McConn seconded said motion, which carried unanimously.

### **AUTHORIZE CONSULTANTS TO RESEARCH UNCLAIMED PROPERTY AND CONSIDER AUTHORIZING BOOKKEEPER TO PREPARE UNCLAIMED PROPERTY REPORT AS OF MARCH 1, 2023**

As the next order of business, the Board considered authorizing the District's consultants to research their files for unclaimed property and prepare Unclaimed Property Reports as of March 1, 2023. After discussion, Director Juhl moved that the District's Bookkeeper and Tax Assessor-Collector be authorized to research their records to determine whether the District is in possession of any unclaimed property for the stated period, and, if so, prepare and submit Unclaimed Property Reports to the State Comptroller prior to July 1, 2023. Director McConn seconded said motion, which unanimously carried.

### **ENGINEERING REPORT**

Mr. Saenz presented to and reviewed with the Board a Monthly Engineering Report from EHRA, a copy of which is attached hereto as **Exhibit F**. The Board noted that no action was required on its part in connection with the Engineering Report at this time.

### **DETENTION AND DRAINAGE REHABILITATION PROJECTS; FUTURE MAINTENANCE OF DETENTION PONDS**

Mr. Saenz, Director Teinert, and Mr. Eichelberger updated the Board on the efforts of the detention facilities maintenance committee. Mr. Saenz discussed a Detention Facilities Rehabilitation Preliminary Cost Estimate, a copy of which is included in the Monthly Engineering Report. The Board deferred further action at this time and concurred that the detention facilities maintenance committee should continue under the authority previously delegated by the Board to proceed with preparations for the drainage rehabilitation work contemplated in the discussed Cost Estimate and report back to the full Board, as needed.

### **ANNUAL REVIEW OF SURVEY OF WAGE RATE SCALES**

The Board considered the review of an annual survey of prevailing wage rates for construction projects and the adoption of a Resolution in connection therewith. In that regard, Mr. Eichelberger advised the Board that, as required pursuant to Section 2258.022 of the Government Code, the District has previously adopted the applicable United States Department of Labor ("DOL") wage rate scales as the general prevailing wage rates for construction projects by or on behalf of the District. Mr. Eichelberger further advised that the DOL's applicable wage

rate scales have been amended. After discussion on the matter, Director Teinert moved that the new DOL wage rate scales be adopted as the District's prevailing wage rate scales for construction projects, and that the Resolution Adopting Prevailing Wage Rate Scale for Construction Projects attached hereto as **Exhibit G** be adopted by the Board. Director Juhl seconded said motion, which carried unanimously.

### **ADOPTION OF RESOLUTION CONCERNING DEVELOPED DISTRICT STATUS FOR 2023 TAX YEAR**

Mr. Eichelberger advised the Board that the procedures applicable to the adoption of the District's tax rate will depend, in part, upon whether the District is determined to be a "Developed District" under Texas Water Code Section 49.23602. He then presented to and reviewed with the Board a worksheet completed by EHRA to assist the Board in making this determination, along with a Resolution Concerning Developed District Status for the 2023 Tax Year, attached hereto as **Exhibit H**, determining that the District shall be considered a Developed District. Following discussion, upon motion made by Director Teinert, seconded by Director McConn and unanimously carried, the attached Resolution was adopted by the Board.

### **MATTERS PERTAINING TO THE CITY OF ROSENBERG ("ROSENBERG")**

The Board next considered matters pertaining to Rosenberg. In connection therewith, Mr. Eichelberger advised he had nothing further to report to the Board regarding matters pertaining to Rosenberg other than the items previously discussed.

### **ATTORNEY'S REPORT**

The Board next considered the Attorney's Report. In connection therewith, Mr. Eichelberger reminded the Board that Director Thomas has indicated that he wishes to resign from the Board in the near future.

### **FUTURE AGENDA ITEMS AND SCHEDULE FOR UPCOMING MEETINGS**

The Board next considered matters for possible placement on future agendas and scheduling of future meetings. Except as may be reflected above, there were no additional agenda items requested other than routine, and ongoing matters. The Board concurred to cancel its meeting scheduled for May 2, 2023. It was noted, therefore, that the next meeting of the Board of Directors will be held on a date to be determined in June 2023.

### **ADJOURN**

There being no further business to come before the Board, it was moved by Director Teinert, seconded by Director McConn and unanimously carried, that the meeting be adjourned.

/s/ Jimmy T. Juhl  
Secretary

**LIST OF ATTACHMENTS TO MINUTES**

April 4, 2023

- Exhibit A: Tax Assessor-Collector Reports
- Exhibit B: Resolution Authorizing an Additional Penalty on Delinquent Real Property Taxes
- Exhibit C: Client Services Agreement between the District and HR&P, Inc.
- Exhibit D: Resolution Authorizing Electronic Transfer of Funds for Director Per Diems and Expense Reimbursements
- Exhibit E: Bookkeeper's Report
- Exhibit F: Engineering Report
- Exhibit G: Resolution Adopting Prevailing Wage Rate Scale for Construction Projects
- Exhibit H: Resolution Concerning Developed District Status for 2023 Tax Year