

Proposed Budget

Paseo del Este MUD No. 2 - Fiscal Year Ending 09/27

	Nine Month Actuals 10/25-06/26	Twelve Months Annualized FYE 09/26	Approved 2026 Budget	Proposed 2027 Budget
Revenues				
14301 · Maintenance Tax Collections	378,337	378,337	368,182	453,502
14302 · Contract Tax Collections	787,773	787,773	766,976	827,169
14303 · Property Tax Penalty & Interest	811	811	200	500
14304 · Contract & Reserve Tax Penalty	2,065	2,065	500	1,000
14706 · Paseo Del Este MUD No. 1	83,758	111,677	138,235	133,783
14707 · Delinquent Tax Attorney Collect	320	654	0	500
14801 · Interest Earned on Checking	59	79	50	50
14802 · Interest Earned on Temp. Invest	23,624	31,499	35,000	30,000
Total Revenues	\$1,276,747	\$1,312,895	\$1,309,143	\$1,446,504
Expenditures				
16703 · Legal Fees	6,792	9,056	18,000	18,000
16705 · Auditing Fees	6,000	6,000	6,000	7,000
16706 · Engineering Fees	2,682	3,576	6,000	6,000
16712 · Bookkeeping Fees	31,017	42,165	50,000	50,000
16714 · Printing & Office Supplies	56	67	500	150
16715 · Filing Fees	62	83	300	150
16716 · Delivery Expense	111	133	750	200
16717 · Postage	15	18	50	25
16718 · Insurance & Surety Bond	3,751	3,751	4,000	4,000
16721 · Meeting Expense	827	1,103	1,250	1,250
16722 · Bank Service Charge	485	647	1,000	1,000
16723 · Travel Expense	0	0	250	250
16724 · Publication Expense (SB 622)	0	1,360	1,600	1,600
16725 · Tax Assessor/Appraisal	23,733	32,333	34,000	34,000
16726 · Delinquent Tax Attorney Expense	320	654	0	500
16728 · Record Storage Fees	580	696	750	750
16738 · Annual Disclosure Fee	1,500	1,500	1,500	1,500
17101 · Payroll Expenses	5,525	6,630	12,155	8,840
17102 · Payroll Administration	250	300	600	400
17103 · Payroll Tax Expense	423	508	930	68
17802 · Miscellaneous Expense	0	0	100	100
18104 · Interfund Transfer Contract Tax	789,838	789,838	767,476	828,169
Total Expenditures	\$873,967	\$900,417	\$907,211	\$963,952
Net Excess Revenues <Expenditures>	\$402,780	\$412,478	\$401,932	\$482,552

Assessed Value	306,259,090
M&O Tax Rate	0.1511
Contract Tax Rate M&O	0.2756
Contract Tax Rate DSF	0.0144
Debt Tax Rate	0.2725
Total Tax Rate	0.7136

Exhibit B
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*	\$565.72	\$646.11	\$565.72

*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.1323 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 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.