

Proposed Budget

Paseo del Este MUD No. 5 - 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	324,196	324,196	315,274	329,750
14302 · Contract Tax Collections	717,832	717,832	697,907	687,956
14303 · Property Tax Penalty & Interest	194	194	200	200
14304 · Contract & Reserve Tax Penalty	479	479	500	500
14706 · Paseo Del Este MUD No 1	82,507	110,009	136,950	135,050
14801 · Interest Earned on Checking	77	103	60	75
14802 · Interest Earned on Temp. Invest	13,787	18,383	10,000	15,000
15801 · Miscellaneous Income	0	0	0	0
Total Revenues	\$1,139,073	\$1,171,197	\$1,160,891	\$1,168,531
Expenditures				
16703 · Legal Fees	7,266	9,687	18,000	18,000
16705 · Auditing Fees	6,000	6,000	6,000	7,000
16706 · Engineering Fees	1,695	2,259	6,000	6,000
16712 · Bookkeeping Fees	35,134	49,532	52,000	54,000
16714 · Printing & Office Supplies	63	83	500	250
16715 · Filing Fees	79	105	100	100
16716 · Delivery Expense	225	299	500	400
16717 · Postage	10	14	50	50
16718 · Insurance & Surety Bond	3,806	3,806	4,000	4,000
16721 · Meeting Expense	452	603	1,400	1,400
16722 · Bank Service Charge	452	603	900	900
16723 · Travel Expense	222	446	600	600
16724 · Publication Expense (SB 622)	0	0	1,600	1,600
16725 · Tax Assessor/Appraisal	18,710	24,947	32,000	28,000
16728 · Record Storage Fees	471	639	600	700
16738 · Annual Disclosure Fees	0	1,500	1,500	1,500
17101 · Payroll Expenses	3,757	7,514	11,050	11,050
17102 · Payroll Administration	200	350	600	50
17103 · Payroll Tax Expense	287	575	900	850
17802 · Miscellaneous Expense	0	0	150	100
18104 · Interfund Transfer Contract Tax	718,311	718,311	698,407	688,456
Total Expenditures	\$797,139	\$827,275	\$836,857	\$825,006
Net Excess Revenues <Expenditures>	\$341,934	\$343,922	\$324,034	\$343,525

Assessed Value	254,715,552
M&O Tax Rate	0.1321
Contract Tax Rate M&O	0.2756
Contract Tax Rate DSF	0.0144
Debt Tax Rate	0.2721
Total Tax Rate	0.6942

Exhibit B
Taxpayer Impact Statement

	Current Budget Fiscal Year Ending** 2026	Proposed Budget Fiscal Year Ending** 2027	No-New-Revenue Tax Rate Budget***
Estimated District Operations and Maintenance Tax Bill on Average Homestead*	\$355.40	\$377.10	\$355.40

*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.1245 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.