

# Proposed Budget

Paseo del Este MUD No. 1 - Fiscal Year ending 09/27

|                                              | Nine Month<br>Actuals | Twelve Months<br>Annualized | Approved            | Proposed            |
|----------------------------------------------|-----------------------|-----------------------------|---------------------|---------------------|
|                                              | 10/25 - 06/26         | FYE 09/26                   | 2026 Budget         | 2027 Budget         |
| <b>Revenues</b>                              |                       |                             |                     |                     |
| 14101 · Water - Customer Service Revenu      | 2,892,760             | 3,857,013                   | 3,783,351           | 3,929,154           |
| 14104 · Basic Services - Water               | 4,030,402             | 5,373,869                   | 5,218,769           | 5,474,381           |
| 14105 · Connection Fees                      | 34,221                | 58,665                      | 50,000              | 55,000              |
| 14108 · Transfer Fees                        | 58,966                | 101,085                     | 75,000              | 100,000             |
| 14109 · Meter Replacement Income             | 150                   | 257                         | 0                   | 0                   |
| 14110 · TCEQ Regulatory Rev-Water            | 30,527                | 40,703                      | 28,000              | 40,000              |
| 14201 · Wastewater - Customer Service Revenu | 991,960               | 1,322,613                   | 1,562,531           | 1,347,346           |
| 14204 · Basic Services - Wastewater          | 4,066,483             | 5,421,977                   | 5,248,333           | 5,519,573           |
| 14206 · TCEQ Regulatory Rev-Wastewater       | 30,727                | 40,969                      | 28,000              | 40,000              |
| 14304 · M&O Property Tax- PAS1               | 3,434,681             | 3,434,681                   | 3,624,253           | 3,647,518           |
| 14305 · M&O Property Tax Penalty- PAS1       | (1,453)               | (1,453)                     | 500                 | 500                 |
| 14306 · Contract Tax Collections-Partic      | 7,419,290             | 7,419,290                   | 7,172,050           | 7,502,755           |
| 14308 · Contract/Reserve Tax - PAS1          | 2,500,140             | 2,500,140                   | 2,638,257           | 2,655,193           |
| 14309 · Contract Tax Penalty - PAS1          | (1,069)               | (1,069)                     | 500                 | 500                 |
| 14502 · Inspection Fees                      | 123,799               | 212,227                     | 100,300             | 200,000             |
| 14702 · Penalties & Interest                 | 147,705               | 253,209                     | 300,000             | 250,000             |
| 14726 · Delinquent Tax Attorney Collect      | 1,002                 | 1,002                       | 0                   | 2,000               |
| 14801 · Interest Earned on Checking          | 3,463                 | 4,617                       | 2,500               | 4,000               |
| 14802 · Interest Earned on Temp. Invest      | 463,377               | 617,836                     | 500,000             | 550,000             |
| 14501 · Miscellaneous Income                 | 17,096                | 22,631                      | 10,000              | 15,000              |
| <b>Total Revenues</b>                        | <b>\$26,244,227</b>   | <b>\$30,680,262</b>         | <b>\$30,342,345</b> | <b>\$31,332,920</b> |
| <b>Expenditures</b>                          |                       |                             |                     |                     |
| 16101 · Billing Service Fees - Water         | 74,460                | 99,280                      | 100,000             | 100,000             |
| 16104 · Purchase Water- PSB                  | 4,167,837             | 5,557,116                   | 5,480,000           | 5,531,115           |
| 16105 · Maintenance (Svc Orders) - Water     | 203,295               | 271,060                     | 550,000             | 300,000             |
| 16115 · Meter Purchase & Replacement         | 1,976,055             | 2,634,740                   | 2,000,000           | 150,000             |
| 16116 · TCEQ Water System Fee                | 23,609                | 23,609                      | 25,000              | 25,000              |
| 16117 · TCEQ Regulatory Expense - Water      | 9,926                 | 23,822                      | 28,000              | 25,000              |
| 16123 · Permit Expense - Water               | 97                    | 500                         | 0                   | 500                 |
| 16201 · Billing Service Fees-Wastewater      | 74,459                | 99,279                      | 100,000             | 100,000             |
| 16204 · Purchase Sewer Service - PSB         | 5,001,044             | 6,801,044                   | 5,750,000           | 7,712,384           |
| 16205 · Maint (Svc Orders) - Wastewater      | 177,700               | 236,933                     | 125,000             | 250,000             |
| 16211 · Utilities - Lift Station             | 3,097                 | 4,646                       | 5,000               | 5,000               |
| 16214 · Telephone Expense - Lift Station     | 5,789                 | 7,719                       | 7,000               | 8,000               |
| 16218 · TCEQ Regulatory Expense - Wastewater | 9,926                 | 23,822                      | 28,000              | 25,000              |
| 16221 · Manhole Inspections & Valve Testing  | 0                     | 0                           | 15,000              | 0                   |
| 16222 · Permit Expense - Wastewater          | 97                    | 500                         | 0                   | 500                 |
| 16301 · Garbage Expense                      | 2,047,122             | 2,774,086                   | 2,800,000           | 2,973,900           |
| 16407 · Pond & Drainage Maintenance          | 0                     | 0                           | 300,000             | 150,000             |
| 16502 · Inspection Expense                   | 72,574                | 96,765                      | 50,000              | 100,000             |
| 16601 · Park Improvements                    | 22,500                | 30,000                      | 400,000             | 250,000             |

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|-----------------------------------------------------|-----------------------|-----------------------------|-------------|-------------|
|                                                     | 10/25 - 06/26         | FYE 09/26                   | 2026 Budget | 2027 Budget |
| 16602 · Landscape Maintenance                       | 349,787               | 466,383                     | 700,000     | 375,000     |
| 16603 · Landscape Improvements                      | 35,776                | 47,701                      | 250,000     | 60,000      |
| 16608 · Utilities - Park                            | 3,922                 | 5,883                       | 7,500       | 7,500       |
| 16611 · Irrigation System Repairs                   | 46,994                | 62,659                      | 50,000      | 25,000      |
| 16612 · Landscape Replacement & Repairs             | 33,847                | 50,771                      | 200,000     | 75,000      |
| 16703 · Legal Fees                                  | 591,654               | 788,872                     | 1,100,000   | 650,000     |
| 16705 · Auditing Fees                               | 40,000                | 40,000                      | 40,000      | 60,000      |
| 16706 · Engineering Fees                            | 92,424                | 123,232                     | 175,000     | 125,000     |
| 16707 · Engineering Fees - Special/Capital Projects | 25,516                | 61,238                      | 160,000     | 70,000      |
| 16708 · Financial Advisor Fees                      | 27,250                | 27,250                      | 28,000      | 28,000      |
| 16710 · Website Expense                             | 9,000                 | 12,000                      | 21,000      | 18,000      |
| 16712 · Bookkeeping Fees                            | 242,494               | 350,054                     | 375,000     | 385,000     |
| 16714 · Printing & Office Supplies                  | 13,185                | 17,580                      | 30,000      | 50,000      |
| 16715 · Filing Fees                                 | 385                   | 513                         | 500         | 550         |
| 16716 · Delivery Expense                            | 21,134                | 28,179                      | 12,000      | 35,000      |
| 16717 · Postage                                     | 6,261                 | 8,348                       | 25,000      | 10,000      |
| 16718 · Insurance & Surety Bond                     | 28,291                | 29,503                      | 23,000      | 32,000      |
| 16719 · Seminar Expense                             | 4,890                 | 7,020                       | 3,000       | 7,500       |
| 16720 · Dues & Subscriptions                        | 23,438                | 31,251                      | 5,000       | 40,000      |
| 16721 · Meeting Expense                             | 7,183                 | 9,577                       | 20,000      | 15,000      |
| 16722 · Bank Service Charge                         | 7,727                 | 10,303                      | 16,200      | 15,000      |
| 16723 · Travel Expense                              | 88,914                | 118,552                     | 85,000      | 150,000     |
| 16724 · Publication Expense (SB 622)                | 0                     | 3,500                       | 2,500       | 3,500       |
| 16725 · Tax Assessor/Appraisal                      | 80,165                | 110,165                     | 115,000     | 115,000     |
| 16726 · Delinquent Tax Attorney Expense             | 1,002                 | 1,002                       | 0           | 2,000       |
| 16728 · Record Storage Fees                         | 5,407                 | 7,209                       | 5,500       | 40,000      |
| 16729 · TCEQ Certification                          | 1,592                 | 2,123                       | 15,000      | 8,000       |
| 16738 · Rate Analysis Expense                       | 0                     | 0                           | 10,000      | 65,000      |
| 16740 · Returned Check Fees                         | 4,576                 | 6,101                       | 10,000      | 10,000      |
| 16741 · Delinquent Notices                          | 14,139                | 18,852                      | 20,000      | 20,000      |
| 16743 · PSB Wholesale Analysis                      | 90,351                | 120,468                     | 50,000      | 100,000     |
| 16745 · Engineering Fees-RMA Oversight              | 0                     | 0                           | 0           | 0           |
| 16746 · Annual Disclosure Fee                       | 1,500                 | 1,500                       | 1,500       | 1,500       |
| 16747 · Lease Expenses                              | 47,522                | 65,882                      | 75,000      | 0           |
| 16748 · Special Projects                            | 29,000                | 29,000                      | 20,000      | 10,000      |
| 16749 · Meter Subscription Fees                     | 77,853                | 108,263                     | 75,000      | 125,000     |
| 16750 · Engineering Fees Drainage Management        | 2,528                 | 3,371                       | 20,000      | 5,000       |
| 16753 · DigTess/Message Fees Expense                | 1,066                 | 1,421                       | 3,000       | 1,500       |
| 16755 · Professional Develop & Training             | 2,502                 | 3,336                       | 25,000      | 25,000      |
| 16760 · District 2 Expense                          | 83,758                | 111,677                     | 136,235     | 133,783     |

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|                                         | 10/25 - 06/26         | FYE 09/26                   | 2026 Budget         | 2027 Budget         |
| 16761 · District 3 Expense              | 86,425                | 115,233                     | 136,350             | 135,850             |
| 16762 · District 4 Expense              | 88,776                | 118,368                     | 113,595             | 132,050             |
| 16763 · District 5 Expense              | 82,507                | 110,009                     | 136,950             | 135,050             |
| 16764 · District 6 Expense              | 93,695                | 140,543                     | 124,450             | 140,550             |
| 16765 · District 7 Expense              | 89,823                | 119,764                     | 130,395             | 137,470             |
| 16766 · District 8 Expense              | 83,220                | 110,960                     | 131,750             | 137,990             |
| 16767 · District 9 Expense              | 79,830                | 106,440                     | 124,790             | 128,510             |
| 16768 · District 10 Expense             | 112,395               | 149,860                     | 172,200             | 177,700             |
| 16769 · District 11 Expense             | 91,667                | 122,223                     | 137,400             | 146,400             |
| 17101 · Payroll Expenses                | 15,249                | 20,111                      | 24,000              | 24,000              |
| 17102 · Payroll Administrative Fees     | 10,813                | 14,417                      | 12,000              | 15,000              |
| 17103 · Payroll Tax Expense             | 107,397               | 143,196                     | 125,000             | 160,000             |
| 17104 · Salary Expense                  | 1,517,666             | 2,072,666                   | 2,000,000           | 2,500,000           |
| 17105 · Employee Insurance              | 158,283               | 211,044                     | 200,000             | 225,000             |
| 17106 · Retirement                      | 83,818                | 111,757                     | 100,000             | 150,000             |
| 16736 · Temporary Employees             | 89,468                | 125,464                     | 42,000              | 130,000             |
| 17401 · Maint & Repairs - Facilities    | 8,508                 | 11,344                      | 100,000             | 15,000              |
| 17402 · Facility Supplies               | 168,084               | 224,112                     | 360,000             | 350,000             |
| 17404 · Internet - Office               | 13,530                | 18,040                      | 40,000              | 25,000              |
| 17405 · Electric - Office               | 1,910                 | 2,865                       | 3,000               | 3,000               |
| 17407 · Cleaning - Office               | 14,443                | 18,654                      | 15,600              | 20,000              |
| 17406 · Telephone - Office              | 20,491                | 27,321                      | 32,000              | 32,000              |
| 17409 · Utilities - Office              | 867                   | 1,156                       | 1,750               | 1,750               |
| 17410 · Other Office Expenses           | 65,050                | 86,733                      | 75,000              | 100,000             |
| 17411 · District Signage                | 29,055                | 39,180                      | 15,000              | 15,000              |
| 17412 · Vehicle & Equipment Maintenance | 9,358                 | 12,477                      | 0                   | 50,000              |
| 17413 · IT Services & Equipment         | 71,568                | 103,214                     | 0                   | 71,000              |
| 17802 · Miscellaneous Expense           | 2,413                 | 3,217                       | 25,000              | 25,000              |
| <b>Total Expenditures</b>               | <b>\$19,208,929</b>   | <b>\$25,916,030</b>         | <b>\$26,051,165</b> | <b>\$25,788,551</b> |

## Capital Outlay

|                                       |         |         |         |         |
|---------------------------------------|---------|---------|---------|---------|
| 17901 · Capital Outlay                | 91,492  | 91,492  | 25,000  | 45,000  |
| 17903 · Capital Outlay - Trucks       | 225,159 | 307,476 | 235,000 | 235,000 |
| 17904 · Capital Outlay - Equipment    | 263,288 | 438,216 | 700,000 | 250,000 |
| 17911 · Manhole Rehab Project         | 0       | 0       | 750,000 | 300,000 |
| 17912 · Sector 6 LS Rehab             | 8,060   | 10,747  | 100,000 | 150,000 |
| 17914 · Pressure Zone Revision        | 0       | 0       | 100,000 | 40,000  |
| 17915 · Leased Equipment              | 6,526   | 8,701   | 15,000  | 15,000  |
| 17916 · Valve Replacement             | 0       | 0       | 250,000 | 50,000  |
| 17920 · Capital Outlay - PDE Facility | 148,803 | 256,204 | 500,000 | 150,000 |
| 17921 · Capital Outlay - IT Equipment | 8,173   | 10,897  | 0       | 50,000  |

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| 17922 · Sector 6 WWL                            | 0                     | 0                           | 0                  | 2,200,000          |
| 17923 · Interconnect EPW (3rd)                  | 0                     | 0                           | 0                  | 750,000            |
| 17924 · Food Truck Park                         | 0                     | 0                           | 0                  | 500,000            |
| <b>Total Capital Outlay</b>                     | <b>\$751,501</b>      | <b>\$1,123,733</b>          | <b>\$2,675,000</b> | <b>\$4,735,000</b> |
| <b>Net Excess Revenues &lt;Expenditures&gt;</b> | <b>\$6,283,797</b>    | <b>\$3,640,499</b>          | <b>\$1,616,180</b> | <b>\$809,370</b>   |

|                       |               |
|-----------------------|---------------|
| Assessed Value        | 983,084,426   |
| M&O Tax Rate          | 0.3786        |
| Contract Tax Rate M&O | 0.2756        |
| Contract Tax Rate DSF | 0.0144        |
| Debt Service Tax Rate | 0.0814        |
| <b>Total Tax Rate</b> | <b>0.7500</b> |