

FORT BEND COUNTY MUD NO. 25

2021 Tax Rate Analysis - NO Growth/ Existing DEBT

Tax Year	Taxable Assessed Value	Debt Tax Rate	Projected Collections 99%	Calendar Year	Beginning Balance (b)	Interest Earnings 0.25%	Total Funds Available	Outstanding Debt Service	Total Debt Service	Ending Fund Balance	% of Next Year's Debt Service
2021	1,202,403,312 (a)	0.630	7,499,389	2022	3,820,131	9,550	11,329,071	7,783,353	7,783,353	3,545,718	45.88%
2022	1,202,403,312	0.630	7,499,389	2023	3,545,718	8,864	11,053,972	7,729,013	7,729,013	3,324,959	43.23%
2023	1,202,403,312	0.630	7,499,389	2024	3,324,959		10,824,349	7,691,765	7,691,765	3,132,584	40.84%
2024	1,202,403,312	0.630	7,499,389	2025	3,132,584		10,631,973	7,669,531	7,669,531	2,962,442	38.79%
2025	1,202,403,312	0.630	7,499,389	2026	2,962,442		10,461,831	7,637,934	7,637,934	2,823,898	37.25%
2026	1,202,403,312	0.630	7,499,389	2027	2,823,898		10,323,287	7,580,491	7,580,491	2,742,796	36.31%
2027	1,202,403,312	0.630	7,499,389	2028	2,742,796		10,242,185	7,553,066	7,553,066	2,689,119	35.74%
2028	1,202,403,312	0.630	7,499,389	2029	2,689,119		10,188,509	7,524,931	7,524,931	2,663,577	35.57%
2029	1,202,403,312	0.630	7,499,389	2030	2,663,577		10,162,967	7,487,269	7,487,269	2,675,698	35.88%
2030	1,202,403,312	0.630	7,499,389	2031	2,675,698		10,175,088	7,457,956	7,457,956	2,717,131	36.57%
2031	1,202,403,312	0.630	7,499,389	2032	2,717,131		10,216,521	7,430,631	7,430,631	2,785,889	37.41%
2032	1,202,403,312	0.630	7,499,389	2033	2,785,889		10,285,279	7,446,031	7,446,031	2,839,248	38.28%
2033	1,202,403,312	0.630	7,499,389	2034	2,839,248		10,338,637	7,416,600	7,416,600	2,922,037	39.64%
2034	1,202,403,312	0.630	7,499,389	2035	2,922,037		10,421,427	7,370,863	7,370,863	3,050,564	41.50%
2035	1,202,403,312	0.630	7,499,389	2036	3,050,564		10,549,954	7,350,425	7,350,425	3,199,529	43.63%
2036	1,202,403,312	0.630	7,499,389	2037	3,199,529		10,698,918	7,333,444	7,333,444	3,365,474	46.28%
2037	1,202,403,312	0.630	7,499,389	2038	3,365,474		10,864,864	7,272,744	7,272,744	3,592,120	145.21%
2038	1,202,403,312	0.630	7,499,389	2039	3,592,120		11,091,509	2,473,750	2,473,750	8,617,759	418.91%
2039	1,202,403,312	0.630	7,499,389	2040	8,617,759		16,117,149	2,057,194	2,057,194	14,059,955	932.26%
2040	1,202,403,312	0.630	7,499,389	2041	14,059,955		21,559,345	1,508,156	1,508,156	20,051,188	1724.84%
2041	1,202,403,312	0.630	7,499,389	2042	20,051,188		27,550,578	1,162,494	1,162,494	26,388,084	3393.64%
2042	1,202,403,312	0.630	7,499,389	2043	26,388,084		33,887,473	777,575	777,575	33,109,898	12469.60%
2043	1,202,403,312	0.630	7,499,389	2044	33,109,898		40,609,288	265,525	265,525	40,343,763	
								135,980,740	135,980,740		

(a) Reflects the 2021 Taxable Assessed Valuation as provided by FBCAD consisting of \$1,201,078,467 of certified value and 90% (\$1,324,845) of FBCAD's opinion of uncertified value in the amount of \$1,472,050.

(b) Debt Service Fund Balance as of June 1, 2020
 Less: Remaining 2021 Debt Service Payment
 Funds Available for 2022 Debt Service

9,625,275
(5,805,145)
 3,820,131

2020 AV:	\$1,178,281,977
2020 Tax Rate:	
Debt service	\$0.615
M&O	0.225
Total	\$0.840
2020 avg HS	\$272,318
2021 avg HS	\$274,706
SB2 Designation	Other
Rollback Rate	8.00%
2020 avg tax bill	\$2,287
2021 Calculated Tax Rates:	
Parity	\$0.8327
Rollback	\$0.8993
M&O Rollback	\$0.2409

Analysis of General Fund:	
General Fund (6/1/2021)	\$5,235,100
Budgeted Expenditures	\$5,846,653
Budgeted Surplus/(Deficit)	\$78,382
Budgeted M&O Revenue	\$2,569,488
Operating Reserve (Mo.)	10.7
Balance Budget	\$0.2114
Produce Budget	\$0.2181
Each \$0.01	\$120,240

8/10/2021

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2021	1,202,403,312 (a)	0.615	7,320,833	2022	3,820,131	9,550	11,150,514	7,783,353	7,783,353	3,367,161	43.57%
2022	1,226,903,312 (b)	0.615	7,470,001	2023	3,367,161	8,418	10,845,580	7,729,013	7,729,013	3,116,567	40.52%
2023	1,226,903,312	0.615	7,470,001	2024	3,116,567		10,586,568	7,691,765	7,691,765	2,894,803	37.74%
2024	1,226,903,312	0.615	7,470,001	2025	2,894,803		10,364,804	7,669,531	7,669,531	2,695,273	35.29%
2025	1,226,903,312	0.615	7,470,001	2026	2,695,273		10,165,274	7,637,934	7,637,934	2,527,340	33.34%
2026	1,226,903,312	0.615	7,470,001	2027	2,527,340		9,997,341	7,580,491	7,580,491	2,416,849	32.00%
2027	1,226,903,312	0.615	7,470,001	2028	2,416,849		9,886,850	7,553,066	7,553,066	2,333,784	31.01%
2028	1,226,903,312	0.615	7,470,001	2029	2,333,784		9,803,785	7,524,931	7,524,931	2,278,854	30.44%
2029	1,226,903,312	0.615	7,470,001	2030	2,278,854		9,748,854	7,487,269	7,487,269	2,261,586	30.32%
2030	1,226,903,312	0.615	7,470,001	2031	2,261,586		9,731,586	7,457,956	7,457,956	2,273,630	30.60%
2031	1,226,903,312	0.615	7,470,001	2032	2,273,630		9,743,631	7,430,631	7,430,631	2,313,000	31.06%
2032	1,226,903,312	0.615	7,470,001	2033	2,313,000		9,783,001	7,446,031	7,446,031	2,336,969	31.51%
2033	1,226,903,312	0.615	7,470,001	2034	2,336,969		9,806,970	7,416,600	7,416,600	2,390,370	32.43%
2034	1,226,903,312	0.615	7,470,001	2035	2,390,370		9,860,371	7,370,863	7,370,863	2,489,508	33.87%
2035	1,226,903,312	0.615	7,470,001	2036	2,489,508		9,959,509	7,350,425	7,350,425	2,609,084	35.58%
2036	1,226,903,312	0.615	7,470,001	2037	2,609,084		10,079,085	7,333,444	7,333,444	2,745,641	37.75%
2037	1,226,903,312	0.615	7,470,001	2038	2,745,641		10,215,642	7,272,744	7,272,744	2,942,898	118.97%
2038	1,226,903,312	0.615	7,470,001	2039	2,942,898		10,412,899	2,473,750	2,473,750	7,939,149	385.92%
2039	1,226,903,312	0.615	7,470,001	2040	7,939,149		15,409,150	2,057,194	2,057,194	13,351,956	885.32%
2040	1,226,903,312	0.615	7,470,001	2041	13,351,956		20,821,957	1,508,156	1,508,156	19,313,801	1661.41%
2041	1,226,903,312	0.615	7,470,001	2042	19,313,801		26,783,802	1,162,494	1,162,494	25,621,308	3295.03%
2042	1,226,903,312	0.615	7,470,001	2043	25,621,308		33,091,309	777,575	777,575	32,313,734	12169.75%
2043	1,226,903,312	0.615	7,470,001	2044	32,313,734		39,783,735	265,525	265,525	39,518,210	
								135,980,740	135,980,740		

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(b) Reflects the 2021 Taxable Assessed Valuation plus an additional \$24,500,000 of value.

(c) Debt Service Fund Balance as of June 1, 2020
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