Approved Budget

Paseo del Este Mud No. 8 - Fiscal Year Ending - 09/26

	Nine Month Actuals 10/24-06/25	Twelve Months Annualized FYE 09/25	Approved 2025 Budget	Approved 2026 Budget
Revenues				
14301 · Maintenance Tax Collections	435,540	435,540	423,583	470,123
14302 · Contract Tax Collections	893,665	893,665	869,244	888,046
14303 · Property Tax Penalty & Interest	610	610	100	300
14304 · Contract Tax Penalty	1,248	1,248	500	500
14706 · Paseo del Este MUD 1	94,557	126,076	134,945	131,750
14801 · Interest Earned on Checking	77	103	50	80
14802 · Interest Earned on Temp. Invest	15,644	20,859	25,000	15,000
15801 · Miscellaneous Income	0	0	0	0
Total Revenues	$1,441,341	$1,478,101	$1,453,422	$1,505,798
Expenditures				
16703 · Legal Fees	10,567	14,089	18,000	18,000
16705 · Auditing Fees	6,000	6,000	6,000	6,000
16706 · Engineering Fees	2,858	3,811	5,500	5,000
16712 · Bookkeeping Fees	34,752	45,313	45,000	46,000
16714 · Printing & Office Supplies	158	211	750	400
16715 · Filing Fees	177	236	300	300
16716 · Delivery Expense	106	141	300	250
16717 · Postage	21	28	50	50
16718 · Insurance & Surety Bond	3,495	3,670	2,500	4,200
16721 · Meeting Expense	857	1,143	1,000	1,200
16722 · Bank Service Charge	556	741	0	850
16723 · Travel Expense	454	605	1,400	750
16724 · Publication Expense (SB 622)	0	1,600	1,600	1,600
16725 · Tax Assessor/Appraisal	23,578	32,178	30,000	34,000
16728 · Record Storage Fees	368	520	450	550
16736 · Annual Disclosure Fee	1,500	1,500	1,500	1,500
16737 · Management & Operations	941	941	10,800	0
17101 · Payroll Expenses	5,746	10,608	9,945	11,050
17102 · Payroll Administration	300	450	600	600
17103 · Payroll Tax Expense	439	812	750	850
17802 · Miscellaneous Expense	0	0	0	100
18101 · Transfer to Capital Projects	0	0	0	0
18104 · Interfund Transfer Contract Tax	894,913	894,913	869,744	888,546
Total Expenditures	$987,786	$1,019,510	$1,006,189	$1,021,796
Net Excess Revenues <Expenditures>	$453,555	$458,590	$447,233	$484,003

Assessed Value	328,798,587
M&O Tax Rate	0.1459
Contract Tax Rate M&O	0.2756
Contract Tax Rate DSF	0.0144
Debt Tax Rate	0.1878
Total Tax Rate	0.6237

2025 Developed Water District Voter-Approval Tax Rate Worksheet

Form 50-860

Paseo del Este Municipal Utility District No. 8
Water District Name

(915) 440-4985
Phone *(area code and number)*

13034 Eastlake Boulevard, Suites D-E, El Paso, Texas 79928
Water District's Address, City, State, ZIP Code

https://www.pdemud1.com/district-information/8
Water District's Website Address

GENERAL INFORMATION: The Comptroller's office provides this worksheet to assist water districts in determining their voter-approval tax rate. The information provided in this worksheet is offered as technical assistance and not legal advice. Water districts should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: Voter-Approval Tax Rate

The voter-approval tax rate for developed water districts is the current year's debt service, contract and unused increment tax rates plus the maintenance and operation (M&O) tax rate that would impose no more than 1.035 times the amount of M&O tax imposed by the water district in the preceding year on the average appraised value of a residence homestead in the water district. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older.

The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

If any part of the developed water district is located in an area declared a disaster area during the current tax year by the governor or by the president, the board of the district may calculate the voter-approval tax rate in the manner provided in Water Code Section 49.23601(a) and determine whether an election is required to approve the adopted tax rate in the manner provided in Water Code Section 49.23601(c). In such cases, the developed water district may use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* to calculate its voter-approval tax rate.

Line	Worksheet	Amount/Rate
1.	**Prior year average appraised value of residence homestead.** [1]	$ 258,029.00
2.	**Prior year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [2]	$ 0
3.	**Prior year average taxable value of residence homestead.** Line 1 minus Line 2.	$ 258,029.00
4.	**Prior year adopted M&O tax rate.**	$ 0.1343 /$100
5.	**Prior year M&O tax on average residence homestead.** Multiply Line 3 by Line 4, divide by $100.	$ 346.532947
6.	**Highest M&O tax on average residence homestead with increase.** Multiply Line 5 by 1.035. [3]	$ 358.661600145
7.	**Current year average appraised value of residence homestead.**	$ 259,711.00
8.	**Current year general exemptions available for the average homestead.** Excluding age 65 or older or disabled persons exemptions. [4]	$ 0
9.	**Current year average taxable value of residence homestead.** Line 7 minus Line 8.	$ 259,711.00
10.	**Highest current year M&O tax rate.** Line 6 divided by Line 9, multiply by $100. [5]	$ 0.1381002730515843 /$100
11.	**Current year debt tax rate.**	$ 0.1878 /$100
12.	**Current year contract tax rate.**	$ 0.2900 /$100
13.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value.**	
	A. Voter-approval tax rate	$ 0.6278 /$100
	B. Unused increment rate	$ 0 /$100
	C. Subtract B from A	$ 0.6278 /$100
	D. Adopted Tax Rate	$ 0.6278 /$100
	E. Subtract D from C	$ 0 /$100
	F. 2024 Total Taxable Value	$ 258,029.00
	G. Multiply E by F and divide the results by $100	$ 0

[1] Tex. Water Code § 49.236(a)(2)(C)
[2] Tex. Water Code § 49.236(a)(2)(D)
[3] Tex. Water Code § 49.23602(a)(2)(A)
[4] Tex. Water Code § 49.236(a)(2)(E)
[5] Tex. Water Code § 49.236(a)(2)(F)

Line	Worksheet	Amount/Rate
14.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value.**	
	A. Voter-approval tax rate	$ 0.6342 /$100
	B. Unused increment rate	$ 0 /$100
	C. Subtract B from A	$ 0.6342 /$100
	D. Adopted Tax Rate	$ 0.6342 /$100
	E. Subtract D from C	$ 0 /$100
	F. 2023 Total Taxable Value	$ 242,882.00
	G. Multiply E by F and divide the results by $100	$ 0
15.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate	$ 0.6691 /$100
	B. Unused increment rate	$ 0 /$100
	C. Subtract B from A	$ 0.6691 /$100
	D. Adopted Tax Rate	$ 0.6691 /$100
	E. Subtract D from C	$ 0 /$100
	F. 2022 Total Taxable Value	$ 218,669.00
	G. Multiply E by F and divide the results by $100	$ 0
16.	**Total Foregone Revenue Amount.** Add Lines 13G, 14G and 15G.	$ 0
17.	**2025 Unused Increment Rate.** Divide Line 16 by the current total value as defined in Tax Code Section 26.012(6). Multiply the result by 100. [6]	$ 0 /$100
18.	**Total 2025 voter-approval tax rate, including the unused increment rate.**	$ 0.64556 /$100

SECTION 2: Mandatory Tax Election Rate

The mandatory tax election rate is the highest total tax rate a developed water district may adopt without holding an election. The mandatory tax election rate is the rate that would impose 1.035 times the amount of tax imposed by the district in the preceding year on the average appraised value of a residence homestead in the water district plus the unused increment rate. The average appraised value disregards any homestead exemption available only to people with disabilities or those age 65 or older. [7]

Line	Worksheet	Amount/Rate
19.	**Prior year average taxable value of residence homestead.** Enter the amount from Line 3.	$ 258,029.00
20.	**Prior year adopted total tax rate.**	$ 0.6278 /$100
21.	**Prior year total tax on average residence homestead.** Multiply Line 19 by Line 20 divide by $100.	$ 1,619.906062
22.	**Current year mandatory election amount of taxes per average residence homestead.** Multiply Line 21 by 1.035.	$ 1,676.60277417
23.	**Current year mandatory election tax rate, before unused increment.** Divide Line 22 by Line 9 and multiply by $100.	$ 0.6455647909291482 /$100
24.	**Current year mandatory tax election rate.** Add Line 17 and Line 23.	$ 0.6455647909291482 /$100

SECTION 3: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the voter-approval tax rate and mandatory tax election rate as authorized by the governing body of the water district. By signing below, you certify that you are the designated officer or employee of the taxing unit and have calculated the tax rates in accordance with requirements in Water Code. [8]

print here Michael G. McLean, General Counsel

Printed Name of Water District Representative

sign here [signature]

Water District Representative

Date 09/17/2025

[6] Tex. Tax Code § 26.013
[7] Tex. Water Code § 49.23602(a)(2)
[8] Tex. Water Code § 49.23602