

**Sonterra MUD**  
**Proposed FY-2025 Budget**

	<b>Proposed Budget 2025</b>	<b>Projection 2024</b>	<b>Budget 2024</b>	<b>\$ Over Budget</b>
<b>Revenues:</b>				
<b>SERVICE REVENUE</b>				
4113 · Water service (Revenue) fees	3,582,000	3,332,324	3,513,105	(180,781)
4117 · Water Service Revenue - CW	980,000	713,589	550,062	163,527
4211 · Wastewater service fees	2,373,500	2,247,616	2,255,467	(7,851)
4213 · Wastewater Service Fees - CW	522,000	423,257	324,306	98,951
4511 · Account set-up/Transfer Fees	36,000	42,485	43,000	(515)
4214 · Account set-up/transfer fees CW	21,000	8,949	11,000	(2,051)
4515 · Penalties & int on service acct	132,000	149,482	103,200	46,282
4519 · P&I on Service Accounts - CW	21,000	24,163	16,800	7,363
4115 · Water Impact Fees - CWMUD	469,000	302,750	-	302,750
4116 · Water Impact Fees - Sonterra	-	3,500	-	3,500
4114 · Water Tap Connection Fees	130,800	191,940	196,200	(4,260)
4124 · Water Tap Connection Fees - CW	523,200	197,835	327,000	(129,165)
4220 · Inspection Fees	36,000	88,070	54,000	34,070
4225 · Inspection Fees - CW	144,000	71,990	90,000	(18,010)
4111 · Irrigation	20,000	20,941	18,000	2,941
4311 · Irrigation - CW	1,200	584	-	584
4240 · Meters	30,000	44,281	45,000	(719)
4250 · Meters - CW	120,000	45,720	75,000	(29,280)
<b>Total SERVICE REVENUE</b>	<b>9,141,700</b>	<b>7,909,476</b>	<b>7,622,140</b>	<b>287,336</b>
<b>PROPERTY TAXES</b>				
4320 · Property Tax	1,626,861	1,513,995	1,524,247	(10,252)
4330 · Property Tax Penalty	-	1,379	-	1,379
<b>Total PROPERTY TAXES</b>	<b>1,626,861</b>	<b>1,515,374</b>	<b>1,524,247</b>	<b>(8,873)</b>
<b>OTHER REVENUES</b>				
4655 · Cool Water MUD Reservation Fees	1,148,614	274,650	572,374	(297,724)
4656 · Eastwood MUD Reservation Fees	-	333,976	-	333,976
4380 · Interest Income	373,106	785,153	600,100	185,053
4520 · Payment in Lieu of Taxes	15,925	15,925	15,925	-
4640 · Office Facility Sublease	4,200	7,886	14,208	(6,322)
4514 · Miscellaneous Income	-	132	400	(268)
<b>Total OTHER REVENUES</b>	<b>1,541,845</b>	<b>1,417,722</b>	<b>1,203,007</b>	<b>214,715</b>
<b>PARK &amp; RECREATION REVENUE</b>				
4667 · Park Dedication Income - CW	144,000	17,250	54,000	(36,750)
4660 · Parks & Rec Income(\$24/connect)	1,532,736	1,460,528	1,448,550	11,978
4665 · Park Dedication Income	36,000	33,900	-	33,900
4662 · Pool Concessions	1,500	3,000	3,000	-
4670 · Mowing/Landscaping Income	-	-	3,600	(3,600)
4675 · Park Facility & Pool Income	15,000	14,321	-	15,000
4690 · Cool Water Park Cost Sharing	-	362,513	355,573	6,940
<b>Total PARK &amp; RECREATION REVENUE</b>	<b>1,729,236</b>	<b>1,891,512</b>	<b>1,864,723</b>	<b>26,789</b>
<b>Total Revenues</b>	<b>14,039,642</b>	<b>12,734,084</b>	<b>12,214,117</b>	<b>519,967</b>
<b>Expenditures</b>				
<b>DISTRICT</b>				
<b>ADMINISTRATIVE EXPENSES</b>				
6401 · Wages	250,760	124,293	133,000	(8,707)
6571 · Patrol Services	124,200	105,258	102,000	3,258
6415 · Directors Fees	28,800	31,078	27,520	3,558
6499 · Payroll Taxes	30,888	22,041	7,200	14,841
6461 · Employee Benefits	27,300	-	-	-

**Sonterra MUD**  
**Proposed FY-2025 Budget**

	<b>Proposed</b>			
	<b>Budget 2025</b>	<b>Projection 2024</b>	<b>Budget 2024</b>	<b>\$ Over Budget</b>
6436 · HOA Facility Lease Payment	-	32,564	32,568	(4)
6429 · Building Lease Purchase	33,455	33,455	33,456	(1)
6430 · Tax Assessor/Appraisal Fees	18,000	14,251	28,000	(13,749)
6432 · Telephone Expense	12,000	10,776	12,000	(1,224)
6160 · Utilities	200,000	196,268	156,000	40,268
6410 · Bank Service Charges	108,000	87,326	158,400	(71,074)
6411 · Travel Expense	10,000	3,220	3,900	(680)
6390 · SB 622 Publication Expense	1,000	1,000	1,000	-
6421 · Legal Notices & Other Publi.	1,000	574	2,000	(1,426)
6434 · Cleaning Expense	35,000	5,475	3,600	1,875
6433 · Records Retention Policy Co	1,000	180		
6435 · Website Expense	20,000	13,270	12,000	1,270
6570 · Seminar Expense	30,000	12,500	12,500	-
6423 · Miscellaneous Expenses	50,000	5,385	12,000	(6,615)
6354 · Restrictive Covenant Enforcemen	-	310,335	310,200	135
6355 · Dues & Subscriptions	37,140	-	-	-
6416 · Election Expense	-	10,418	-	10,418
6452 · Facilities Maintenance	42,000	4,000	12,000	(8,000)
6530 · Contingency - Expense	15,000	14,925	-	14,925
<b>Total ADMINISTRATIVE EXPENSES</b>	<b>1,075,543</b>	<b>1,038,592</b>	<b>1,059,344</b>	<b>(20,752)</b>
<b>PROFESSIONAL</b>				
6319 · Financial Advisor Fees	600	548		
6312 · Legal Fees	210,000	210,565	162,000	48,565
6314 · Engineering Fees	150,000	138,874	150,000	(11,126)
6311 · Accounting Fees	90,000	78,950	80,400	(1,450)
6313 · Auditing Fees	24,000	22,500	23,000	(500)
6317 · Other Professional Expenses	40,000	14,692	40,000	(25,308)
<b>Total PROFESSIONAL</b>	<b>514,600</b>	<b>466,129</b>	<b>455,400</b>	<b>10,729</b>
<b>DEBT SERVICE</b>				
7205 · LSRWA - TWBD Debt Service	625,440	431,215	553,072	(121,857)
7206 · LSRWA - TWBD Debt Interest	-	449,929		
7210 · LSRWA - Bond Principal	110,000	-	105,000	(105,000)
7220 · LSRWA - Bond Interest	93,188	97,388	97,388	-
7000 · Debt Sinking Fund	-	274,584	500,000	(225,416)
<b>Total DEBT SERVICE</b>	<b>828,628</b>	<b>1,253,115</b>	<b>1,255,460</b>	<b>(2,345)</b>
<b>CAPITAL OUTLAY - DISTRICT</b>				
7127 · Capital Outlay				
7135 · 2024 Ford Ranger xxx5737	-	-		
7128 · Trailer - VIN xx48201	-	11,609	-	11,609
7129 · Trailer - VIN xx53965	-	21,509	-	21,509
7131 · 2024 Ford F250 xxx6469	-	54,042	-	54,042
7132 · 2024 Ford F250 4x4 xxx4248	-	57,587	-	57,587
7133 · 2024 Ford Maverick Hy xxx2954	-	29,432	-	29,432
7134 · Turf Tiger 72" Velocity+ 25 HP	-	37,438	-	37,438
7127 · Capital Outlay - Vehicles/Equip - Other	-	42,972	100,000	(57,028)
<b>Total 7127 · Capital Outlay - Vehicles/Equip</b>	<b>-</b>	<b>254,589</b>	<b>100,000</b>	<b>154,589</b>
<b>Total CAPITAL OUTLAY - DISTRICT</b>	<b>-</b>	<b>254,589</b>	<b>100,000</b>	<b>154,589</b>
<b>Total DISTRICT</b>	<b>2,418,771</b>	<b>3,012,426</b>	<b>2,870,204</b>	<b>142,222</b>
<b>OPERATIONS</b>				
<b>WATER SERVICE</b>				
6131 · Purchase Groundwater	208,609	132,782	187,000	(54,218)

**Sonterra MUD**  
**Proposed FY-2025 Budget**

	Proposed			
	Budget 2025	Projection 2024	Budget 2024	\$ Over Budget
6134 · Purchase Water LSRWA-Volume	893,429	896,872	832,765	64,107
6135 · Purchase Water LSRWA-O&M	271,450	248,376	248,370	6
6318 · LSRWA- Membership Donation	25,000	28,750	25,000	3,750
6133 · Maintenance and Repairs	350,000	366,866	300,000	66,866
6136 · Meter Purchases	150,000	248,480	280,000	(31,520)
<b>Total WATER SERVICE</b>	<b>1,898,488</b>	<b>1,922,127</b>	<b>1,873,135</b>	<b>48,992</b>
<b>WASTEWATER SERVICE</b>				
6231 · Purchase Wastewater - Jarrell	2,252,488	1,989,092	2,091,504	(102,412)
6233 · Maintenance and repairs	180,000	154,498	180,000	(25,502)
6405 · Strategic Partnership Agmt-COJ	12,500	12,500	12,500	-
<b>Total WASTEWATER SERVICE</b>	<b>2,444,988</b>	<b>2,156,090</b>	<b>2,284,004</b>	<b>(127,914)</b>
<b>OTHER OPERATING EXPENSES</b>				
6107 · Operations - CUS	688,000	641,542	632,611	8,931
6105 · Operations Mgt - Ves	-	153,400	183,996	(30,596)
6500 · Wages - Maintenance Staff	118,560	77,884	75,600	2,284
6449 · Payroll Taxes - Maint	9,070	-	-	-
6461 · Employee Benefits - Maint	20,628	-	-	-
6104 · Customer Service Inspections	135,000	124,943	144,000	(19,057)
6106 · Lead & Copper	15,000	101,567	100,000	1,567
6417 · Inspection Expense - Operator	45,000	66,935	89,280	(22,345)
6413 · Garbage Expense - Clawson	999,150	908,913	920,447	(11,534)
6580 · Drainage Maintenance	125,000	100,000	100,000	-
6380 · Permit / Licenses Expense	22,000	11,520	6,000	5,520
6109 · Uniforms	20,260	-	-	-
6418 · Insurance & Surety Bond	50,000	38,202	40,000	(1,798)
6420 · Laboratory Expense	15,000	13,375	18,000	(4,626)
6406 · Erosion Control Inspection	30,000	36,000	57,600	(21,600)
6102 · General Maintenance	50,000	50,000	50,000	-
<b>Total OTHER OPERATING EXPENSES</b>	<b>2,342,668</b>	<b>2,324,280</b>	<b>2,417,534</b>	<b>(93,254)</b>
<b>CAPITAL OUTLAY - OPERATIONS</b>				
7114 · Capital Outlay (EST)	819,150	1,941,024	2,000,000	(58,976)
7111 · Capital Outlay (WTP No 1 - Eng)	65,000	119,950	120,000	(50)
7112 · Capital Outlay (WTP No 1-Const)	-	263,000	320,000	(57,000)
7108 · Capital Outlay (WTP No 2)	-	56,859	-	56,859
7116 · Capital Outlay - Well Improvements	715,000	38,238	-	38,238
7119 · Capital Outlay - Well Meters	250,000	-	-	-
7118 · Capital Outlay - Sampling Sites	85,000	-	-	-
7117 · Cap Outlay 12" WL Realignment	165,000	14,609	-	14,609
<b>Total CAPITAL OUTLAY - OPERATIONS</b>	<b>2,099,150</b>	<b>2,433,679</b>	<b>2,440,000</b>	<b>(6,321)</b>
<b>Total OPERATIONS</b>	<b>8,785,294</b>	<b>8,836,176</b>	<b>9,014,673</b>	<b>(178,497)</b>
<b>PARK &amp; RECREATION EXPENSES</b>				
<b>AQUATICS</b>				
6462 · Pool Wages	244,320	39,666	84,000	(44,334)
6439 · Lifeguard Wages	220,000	203,319	200,000	3,319
6447 · Additional Pool Needs	30,000	99,871	50,000	49,871
6446 · Pool Chemicals	92,500	79,917	80,000	(83)
6445 · Pool Maintenance	30,000	130,372	105,500	24,872
6449 · Payroll Taxes - Pools	35,520	22,973	22,000	973
6461 · Employee Benefits - Pools	40,116	18,068	-	18,068
6451 · Pool Insurance	10,000	-	10,000	(10,000)
<b>Total AQUATICS</b>	<b>702,456</b>	<b>594,186</b>	<b>551,500</b>	<b>42,686</b>

**Sonterra MUD**  
**Proposed FY-2025 Budget**

	Proposed Budget 2025	Projection 2024	Budget 2024	\$ Over Budget
<b>PARK FACILITIES</b>				
6424 · Fuel - Mowing	30,000	6,432	12,000	(5,568)
6485 · Water - Irrigation	6,000	5,134	4,800	334
6448 · Utilities - Park & Pool	30,000	21,426	15,000	6,426
6502 · Employee Truck Reimbursement	-	2,000	-	2,000
6453 · Park Maintenance - Landscaping	650,000	625,108	628,316	(3,208)
6440 · Park Maintenance - Supplies	175,000	267,967	265,000	2,967
6457 · Park Maintenance - Other	150,000	161,944	72,000	89,944
6454 · Irrigation Repairs	40,000	13,998	36,000	(22,002)
6525 · Pond Maintenance	-	75,000	75,000	-
6503 · Park & Pool Staff	-	55,797	151,200	(95,403)
6458 · Park Contract Labor	121,540	25,659	48,000	(22,342)
<b>Total PARK FACILITIES</b>	<b>1,202,540</b>	<b>1,260,464</b>	<b>1,307,316</b>	<b>(46,852)</b>
<b>RECREATION</b>				
6459 · Wages - Recreation	266,360	31,250	-	31,250
6460 · Wages - Recreation Seasonal	125,000	-	-	-
6449 · Payroll Taxes - Recreation	29,939	-	-	-
6461 · Employee Benefits - Recreation	47,818	-	-	-
6460 · Events	100,000	89,233	-	89,233
<b>Total RECREATION</b>	<b>569,117</b>	<b>120,483</b>	<b>-</b>	<b>120,483</b>
<b>CAPITAL OUTLAY - PARK &amp; REC</b>				
7120 · Capital Outlay - Park	-	231,000	350,000	(119,000)
7125 · Capital Outlay-Pool Renovations	415,000	457,688	200,000	257,688
7126 · Capital Outlay - Clubhouse Reno	-	199,902	200,000	(98)
7130 · Capital Outlay - Trails	25,000	31,995	-	31,995
7140 · Cap Outlay - Maint Shop	150,000	11,660	-	11,660
7142 · Cap Outlay - Vehicles/Trailer	103,000	-	-	-
7143 · Cap Outlay - Office Equipment	50,000	-	-	-
7141 · Cap Outlay - District Office	100,000	73,261	-	73,261
<b>Total CAPITAL OUTLAY - PARK &amp; REC</b>	<b>843,000</b>	<b>1,005,506</b>	<b>750,000</b>	<b>255,506</b>
<b>Total PARK &amp; RECREATION EXPENSES</b>	<b>3,317,114</b>	<b>2,980,638</b>	<b>2,608,816</b>	<b>371,822</b>
<b>Total Expenditures</b>	<b>14,521,178</b>	<b>14,829,240</b>	<b>14,493,693</b>	<b>335,547</b>
<b>Surplus/Deficit</b>	<b>(481,536)</b>	<b>(2,095,157)</b>	<b>(2,279,576)</b>	<b>184,419</b>

**Assumptions:**

**Assessed Value - \$1,266,039,396**

**Debt Rate - \$.5750**

**M&O Rate - \$.1285**

**Total Rate - \$.7035**

**New Starts - 120 Sonterra**

**New Starts - 480 Cool Water**