

ROMAN FOREST PUBLIC UTILITY DISTRICT NO. 3
NOTICE OF MEETING

Notice is hereby given to all interested members of the public that the Board of Directors ("Board") of the above captioned District will hold its regular monthly meeting on **Thursday, August 6, 2026, at 12:00 pm** at **Roach & Associates, PLLC, 480 Wildwood Forest Drive, Suite 140, The Woodlands, Texas 77380**. The meeting will be held to consider and authorize any action in connection with the following:

1. Public comments (*note public comment policy in effect*);
2. Minutes of prior Board meeting(s) (*June 30, 2026*);
3. Mowing/maintenance report;
4. Tax Report, including:
 - a) Collection/uncollectible accounts;
5. Review 2026 tax rate recommendation;
6. Bookkeeper's Report, including:
 - a) Payment of invoices;
7. Review draft operating budget (*FYE September 30, 2027*);
8. Operator's Report, including:
 - a) Repair and maintenance of District facilities, including facility repairs during development;
 - b) Appeals of District charges;
 - c) Delinquent accounts, including termination, collections, and/or uncollectable roll;
 - d) Drought Contingency and Water Conservation Plans;
 - e) 5-year capital expenditure and maintenance plan;
 - f) Possible Rate Order Amendments;
9. Developer's Report, including:
 - a) Update on development, the status of lot acquisitions/sales, agreements/conditions regarding same, drainage area and related easement acquisition(s), and utility development matters;
 - b) Possible utility availability/commitment letter(s), including capacity analysis;
10. Review of Series 2026 Bond Issue and related matters, including:
 - a) Update on Bond Application Report ("BAR");
 - b) Possible request to MCAD for Estimate of Value;
 - c) Related matters for bond issuance;
11. Engineer's Report, including:
 - a) Design of facilities, advertisement/solicitation for contracts, and related matters;
 - b) Status of construction and related contract(s);
12. Directors' Reports, including training requirements;
13. Communications Report;
14. Attorney's Report, including:
 - a) Developing District Status;
 - b) Additional Meeting Places;
15. *Executive Session pursuant to Texas Government Code, Section 551.071, 551.074, et. seq.;
16. Reconvene in open session and authorize any action resulting from executive session;

17. Discuss pending business and matters for future agendas (September 3 – Board mtg.).



ROACH & ASSOCIATES, PLLC

By: 
Jonathan A. Roach
Attorney for the District

Persons with disabilities who require auxiliary aids or services at the meeting are asked to contact the District's attorney at 832-789-1899 at least three (3) business days prior to the meetings so that appropriate arrangements can be made.

**The District reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized by Texas Government Code, Section 551.071 (Consultation with Attorney), Section 551.072 (Deliberations about Real Property), Section 551.073 (Deliberations about Gifts and Donations), Section 551.074 (Personnel Matters), Section 551.076 (Deliberations about Security Devices), Section 551.087 (Economic Development), and other matters as allowed by law.*

Roman Forest PUD No. 3
FYE 09/30/2027 Budget Review
August 6, 2026

	10/01/2025 - 06/30/2026 YTD Actual Amounts	09/30/2026 Estimated Amounts	09/30/2026 Adopted Budget	09/30/2026 Budget Variance Pos/(Neg) (from Est.)	09/30/2027 Draft Budget v0.1
Income					
4100 · Water Revenue	97,910.75	130,547.67	115,000.00	(15,548.00)	135,000.00
4200 · Sewer Revenue	82,926.43	110,568.57	97,500.00	(13,069.00)	115,000.00
4301 · SJRA Fees	27,944.28	37,259.04	38,000.00	741.00	40,000.00
4320 · Maintenance Taxes	417,000.00	556,000.00	373,000.00	(183,000.00)	556,000.00
4330 · Penalties & Interest	4,235.85	5,647.80	6,500.00	852.00	6,500.00
4400 · TCEQ Revenue	905.16	1,206.88	1,000.00	(207.00)	1,000.00
4500 · Water Tap Revenue	9,000.00	12,000.00	110,000.00	98,000.00	4,400.00
5391 · Interest Income	227.83	303.77	250.00	(54.00)	350.00
5399 · Miscellaneous Income	7,131.15	9,508.20	8,000.00	(1,508.00)	10,000.00
Total Income	647,281.45	863,041.93	749,250.00	(113,793.00)	868,250.00
Expense					
6320 · Legal Fees					
Election Legal	17,667.10	23,556.13	5,000.00	(18,556.00)	5,000.00
General Legal	60,506.84	80,675.79	78,000.00	(2,676.00)	78,000.00
IT/PIO	6,333.10	8,444.13	0.00	(8,444.00)	8,000.00
Special Projects Legal	20,198.63	26,931.51	5,000.00	(21,932.00)	5,000.00
Wholesale Water Agreement	13,351.30	17,801.73	5,000.00	(12,802.00)	5,000.00
Total 6320 · Legal Fees	118,056.97	157,409.29	93,000.00	(64,410.00)	101,000.00
6321 · Auditing Fees	13,000.00	13,000.00	13,000.00	-	13,500.00
6322 · Engineering Fees					
22-047-00-GDS	41,249.65	54,999.53	60,000.00	5,000.00	60,000.00
22-047-31 WL Replace & WL Ext	30,440.23	40,586.97	30,000.00	(10,587.00)	5,000.00
22-047-32 As-Built Plans Interc	38,893.37	51,857.83	0.00	(51,858.00)	0.00

22-047-51-B12 Bond 2	0.00	0.00	26,000.00	26,000.00	28,000.00
Interconnect Vault Rel	0.00	0.00	15,000.00	15,000.00	5,000.00
RFCMUD Interconnect Easement	0.00	0.00	5,000.00	5,000.00	0.00
Total 6322 · Engineering Fees	110,583.25	147,444.33	136,000.00	(11,445.00)	98,000.00
6323 · Bank Fees	1,038.00	1,384.00	500.00	(884.00)	500.00
6324 · Laboratory Expenses	7,352.50	9,803.33	10,000.00	197.00	10,000.00
6326 · Permits & Assessment Fees	1,634.43	2,179.24	1,500.00	(679.00)	1,500.00
6330 · Operator's Fees					
Operator's Admin Fees	12,895.19	17,193.59	15,000.00	(2,194.00)	18,000.00
Operator's Fees Conn/Disconn	960.00	1,280.00	1,300.00	20.00	1,300.00
Operator's Fees Inspection	240.00	320.00	1,000.00	680.00	1,000.00
Operator's Fees Other	0.00	0.00	35,000.00	35,000.00	35,000.00
Operator's Fees Water Dist.	104,683.33	139,577.77	47,000.00	(92,578.00)	140,000.00
Operator's Sewer Collection	21,204.99	28,273.32	18,500.00	(9,773.00)	30,000.00
6330 · Operator's Fees - Other	12,395.05	16,526.73	13,000.00	(3,527.00)	17,000.00
Total 6330 · Operator's Fees	152,378.56	203,171.41	130,800.00	(72,372.00)	242,300.00
6333 · Bookkeeping Fees	7,816.00	10,421.33	15,000.00	4,579.00	15,000.00
6338 · Publication & Legal Notices	1,216.80	1,622.40	1,000.00	(622.00)	1,000.00
6344 · Repairs & Maintenance	9,773.10	13,030.80	40,000.00	26,969.00	15,000.00
6345 · Website Hosting	0.00	0.00	11,300.00	11,300.00	11,300.00
6349 · Office Expenses	0.00	0.00	500.00	500.00	500.00
6350 · Postage	0.00	0.00	500.00	500.00	500.00
6352 · District Utilities					
Electricity	456.99	609.32	500.00	(109.00)	500.00
Lonestar Groundwater	876.24	1,168.32	0.00	(1,168.00)	1,500.00
Operation of Lift Station	825.79	1,101.05	5,100.00	3,999.00	1,500.00
SJRA Fee	27,934.26	37,245.68	35,000.00	(2,246.00)	38,000.00
TCEQ Regulatory Assessment Fee	800.15	1,066.87	0.00	(1,067.00)	1,200.00
Wastewater Treatment - CMUD	50,220.00	66,960.00	60,000.00	(6,960.00)	60,000.00
Water - CMUD	86,447.60	115,263.47	120,000.00	4,737.00	120,000.00
Total 6352 · District Utilities	167,561.03	223,414.71	220,600.00	(2,814.00)	222,700.00
6353 · Insurance / Surety Bond Premium	5,204.78	6,939.71	7,500.00	560.00	7,500.00

6354 · Travel Expenses	0.00	0.00	2,500.00	2,500.00	2,500.00
6400 · Tap Connection Expense	3,300.00	4,400.00	98,000.00	93,600.00	4,400.00
6500 · Payroll Expenses					
Director Fees	2,450.00	3,266.67	3,500.00	233.00	3,500.00
Total 6500 · Payroll Expenses	2,450.00	3,266.67	3,500.00	233.00	3,500.00
6600 · Capital Outlay					
Interconnect Valves	21,184.17	28,245.56	80,000.00	51,754.00	0.00
Prop. Con. Int. w/ RFC	132,194.00	176,258.67	0.00	(176,259.00)	15,000.00
Sewer Manhole Smart Covers	0.00	0.00	15,000.00	15,000.00	15,000.00
Waterline Replacement & WL Ext	500,648.71	500,648.71	0.00	(500,649.00)	65,000.00
Total 6600 · Capital Outlay	654,026.88	705,152.94	95,000.00	(610,154.00)	95,000.00
7395 · Miscellaneous Expense	8,290.04	11,053.39	15,000.00	3,947.00	12,000.00
Total Expense	1,263,682.34	1,513,693.55	895,200.00	(618,495.00)	857,700.00
Net Income	(616,400.89)	(650,651.62)	(145,950.00)	504,702.00	10,550.00

ROMAN FOREST PUBLIC UTILITY DISTRICT NO. 3
TAXPAYER IMPACT STATEMENT

	Current Budget Fiscal Year Ending September 30, 2026	Proposed Budget Fiscal Year Ending September 30, 2027	No-New-Revenue Tax Rate Budget
Estimated District Operations and Maintenance Tax Bill on Average Homestead	\$1,984.04	\$2,957.44	\$0.00

*The District levies taxes in accordance with the Texas Water Code. The District's current operations and maintenance tax rate is equal to \$0.7037 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 revenue 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.