

MUNICIPAL ACCOUNTS
& CONSULTING, L.P.

6/20/ 2024

East Montgomery County Municipal Utility District No. 3

Re: Annual Budget – Fiscal Year Ending 06/2025

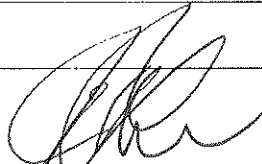
Please check the appropriate box and sign below.

Approved _____

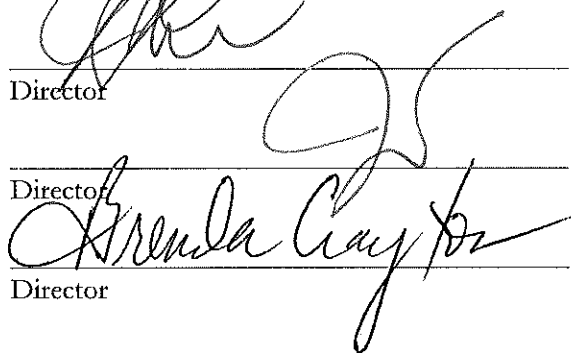
Deferred _____

Comments _____

Signatures



Director



Director

Proposed Budget

East Montgomery County MUD No. 3 - 06/2025

| | Ten Month Actuals 07/23 - 04/24 | Twelve Months Annualized FYE 06/24 | Approved 2024 Budget | Proposed 2025 Budget |
|---|---------------------------------------|--|-------------------------|-------------------------|
| Revenues | | | | |
| 14101 · Water - Customer Service Fee | 294,773 | 353,728 | 330,000 | 350,000 |
| 14102 · Lone Star GCD | 8,764 | 10,517 | 9,500 | 20,000 |
| 14103 · SJRA | 306,188 | 367,426 | 400,000 | 400,000 |
| 14104 · TCEQ Regulatory Fee - Water | 1,292 | 1,550 | 1,500 | 1,600 |
| 14106 · Reconnection Fee | 0 | 0 | 0 | 20,000 |
| 14108 · Transfer Fees | 1,500 | 1,800 | 1,285 | 2,000 |
| 14109 · Meter Rental | 0 | 0 | 0 | 15,000 |
| 14201 · Wastewater-Customer Service Fee | 217,476 | 260,971 | 261,500 | 255,000 |
| 14204 · TCEQ Regulatory Fee-Wastewater | 1,292 | 1,550 | 1,500 | 1,600 |
| 14301 · Maintenance Tax Collections | 1,140,949 | 1,369,139 | 920,300 | 1,183,350 |
| 14501 · Tap Connections | 91,833 | 110,200 | 48,950 | 120,000 |
| 14502 · Inspection Fees | 0 | 0 | 27,000 | 40,000 |
| 14702 · Penalties & Interest | 50,482 | 60,578 | 43,500 | 62,400 |
| 14801 · Checking Interest | 46 | 55 | 25 | 55 |
| 14802 · Investment Interest | 108,198 | 129,838 | 132,000 | 145,000 |
| 15801 · Miscellaneous Income | 26,259 | 31,511 | 1,500 | 1,300 |
| Total Revenues | \$2,249,052 | \$2,698,862 | \$2,178,560 | \$2,617,305 |
| Expenditures | | | | |
| 16105 · Maintenance & Repairs - Water | 101,859 | 122,231 | 69,000 | 150,000 |
| 16107 · Chemicals - Water | 11,297 | 13,556 | 10,500 | 15,000 |
| 16108 · Laboratory Expense - Water | 23,683 | 28,420 | 21,000 | 30,000 |
| 16110 · Utilities - Water | 51,805 | 62,166 | 62,000 | 64,000 |
| 16112 · Service Account Collection | 88,894 | 106,673 | 85,000 | 120,000 |
| 16116 · Permit Expense - Water | 1,343 | 1,343 | 7,500 | 1,400 |
| 16117 · TCEQ Assessment Expense - Water | 1,499 | 1,499 | 800 | 1,550 |
| 16118 · SJRA Fees | 290,321 | 381,654 | 400,000 | 380,000 |
| 16119 · Lone Star GCD Expense | 19,550 | 19,550 | 9,500 | 20,000 |
| 16120 · General Repairs & Maint | 4,720 | 7080 | 8,400 | 20,000 |
| 16205 · Maint & Repairs - Wastewater | 102,582 | 123,098 | 80,000 | 180,000 |

Proposed Budget

East Montgomery County MUD No. 3 - 06/2025

| | Ten Month Actuals 07/23 - 04/24 | Twelve Months Annualized FYE 06/24 | Approved 2024 Budget | Proposed 2025 Budget |
|---|---------------------------------------|--|-------------------------|-------------------------|
| 16207 · Chemicals - Wastewater | 13,661 | 16,393 | 10,000 | 20,000 |
| 16208 · Lab Fees - STP | 2,883 | 3,460 | 1,000 | 5,000 |
| 16209 · Lab Fees - Sewer System | 0 | 0 | 1,000 | 2,000 |
| 16210 · Utilities - Wastewater | 1,707 | 2,048 | 1,500 | 2,100 |
| 16211 · Utilities - Lift Station | 8,467 | 10,160 | 12,500 | 10,500 |
| 16212 · Sludge Removal | 99,687 | 119,624 | 55,000 | 150,000 |
| 16214 · Telephone Expense- Lift Station | 2,884 | 3,461 | 2,500 | 3,600 |
| 16216 · WWTP- Permit Renewal | 1,746 | 1,746 | 15,000 | 1,800 |
| 16217 · TCEQ Regulatory Exp-Wastewater | 1,499 | 1,499 | 800 | 1,550 |
| 16401 · Detention Pond Maint. & Repair | 75,453 | 100,604 | 140,000 | 125,000 |
| 16501 · Tap Connection Expense | 55,583 | 66,700 | 34,200 | 75,000 |
| 16502 · Inspection Expense | 950 | 1,140 | 200 | 5,000 |
| 16703 · Legal Fees | 89,844 | 107,813 | 105,000 | 112,500 |
| 16705 · Auditing Fees | 16,500 | 16,500 | 16,000 | 17,500 |
| 16706 · Engineering Fees | 33,900 | 45,200 | 70,000 | 70,000 |
| 16708 · Financial Advisor | 1,300 | 1,560 | 1,125 | 1,600 |
| 16709 · Election Expense | 3,262 | 3,914 | 15,000 | 2,500 |
| 16710 · Website | 4,387 | 5,264 | 5,200 | 5,425 |
| 16712 · Bookkeeping Fees | 54,093 | 64,912 | 74,000 | 74,000 |
| 16713 · Legal Notices & Other Publ. | 15 | 18 | 500 | 500 |
| 16714 · Printing & Office Supplies | 2,518 | 3,022 | 4,000 | 3,100 |
| 16715 · Filing Fees | 444 | 533 | 320 | 550 |
| 16716 · Delivery Expense | 230 | 276 | 200 | 285 |
| 16717 · Postage | 3,117 | 3,740 | 2,000 | 3,850 |
| 16718 · Insurance & Surety Bond | 23,491 | 23,491 | 16,500 | 24,000 |
| 16722 · Bank Fee | 655 | 786 | 1,225 | 810 |
| 16723 · Travel Expense | 2,132 | 2,558 | 2,500 | 2,650 |
| 16728 · Record Storage Fees | 1,294 | 1,553 | 500 | 1,600 |
| 16729 · Community Communications/Engage | 6,170 | 7,404 | 6,000 | 7,600 |

Proposed Budget

East Montgomery County MUD No. 3 - 06/2025

| | Ten Month Actuals 07/23 - 04/24 | Twelve Months Annualized FYE 06/24 | Approved 2024 Budget | Proposed 2025 Budget |
|---|---------------------------------------|--|-------------------------|-------------------------|
| 16731 · Arbitrage | 0 | 0 | 3,250 | 5,000 |
| 16801 · Security | 115,280 | 138,336 | 65,975 | 75,000 |
| 17101 · Payroll Expenses | 11,105 | 13,326 | 9,700 | 13,500 |
| 17703 · Pre-Bond Issue Expense | 0 | 0 | 4,000 | 0 |
| 17802 · Miscellaneous Expense | 259 | 311 | 3,700 | 2,500 |
| Total Expenditures | \$1,332,069 | \$1,634,622 | \$1,434,095 | \$1,807,970 |
| Capital Outlay | | | | |
| 17901 · Capital Outlay | 0 | 0 | 0 | 0 |
| 17901a · 0.008 MGD Steel WWTP Interior | 25,558 | 2,558 | 25,000 | 0 |
| 17904 · Capital Outlay - Engineering | 18,223 | 18,223 | 0 | 0 |
| Total Capital Outlay | \$43,781 | \$20,780 | \$25,000 | \$0 |
| Net Excess Revenues <Expenditures> | \$873,202 | \$1,043,460 | \$719,465 | \$809,335 |

Maintenance Tax Collections - \$575,000,000/100.21*.98