

MINUTES
HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 278

October 3, 2025

The Board of Directors (the "Board") of Harris County Municipal Utility District No. 278 (the "District") met in regular session, open to the public, on the 3rd day of October, 2025, at the offices of Allen Boone Humphries Robinson LLP, 3200 Southwest Freeway, Houston, Texas, outside the boundaries of the District, and the roll was called of the members of the Board:

Eugene Newsom	President
Tommie Ruth Allen	Vice President
Gwen Thornburg	Secretary
Shantai Magee	Assistant Vice President
Vacant	Assistant Secretary

and all of the above were present, except Director Magee, thus constituting a quorum.

Also attending the meeting were: Loren Morales of Rathmann and Associates, L.P.; Jessica Preston of Municipal Accounts & Consulting, L.P.; Melanie Garrett of Assessments of the Southwest, Inc. ("ASW"); and Adisa Harrington and Hope Palmer of Allen Boone Humphries Robinson LP ("ABHR").

MINUTES

The Board considered approving the minutes of the regular meeting of September 5, 2025. After review and discussion, Director Thornburg moved to approve the minutes, as presented. Director Allen seconded the motion, which passed unanimously.

PUBLIC COMMENTS

Director Newsom offered any members of the public attending the meeting the opportunity to make public comment. There being no members of the public present to address the Board at this time, Director Newsom closed the public comments portion of the meeting.

FINANCIAL AND BOOKKEEPING MATTERS

Ms. Preston presented and reviewed the bookkeeper's report, a copy of which is attached, including the summary of investments and bills for payment from the District's accounts. Ms. Preston also requested approval of check no. 17081 in the amount of \$262.58, payable to Director Newsom for a per diem payment for attending the Association of Water Board Directors 201 Directors Workshop.

Following review and discussion, Director Allen moved to approve the bookkeeper's report, the summary of investments, and payment of the bills, including check no. 17081. Director Thornburg seconded the motion, which passed unanimously.

TAX ASSESSMENT AND COLLECTION MATTERS

Ms. Garrett presented and reviewed the tax assessor/collector's report, including the delinquent tax report. She stated that 99.48% of the 2024 property taxes were collected as of September 30, 2025. Following review and discussion, Director Allen moved to approve the tax assessor/collector's report and the delinquent tax report. Director Thornburg seconded the motion, which passed unanimously. A copy of the tax assessor/collector's report, including the delinquent tax report, is attached.

2025 TAX RATE

The Board considered the District's 2025 tax rate. Mr. Morales reviewed a debt service tax rate analysis reflecting the recommendation for the District to levy a 2025 water, sewer, and drainage debt service tax rate of \$0.42 per \$100 of assessed valuation, based on the District's initial 2025 certified value of \$774,896,162 plus \$66,424,649 representing the uncertified value under protest. A copy of the debt service tax rate analysis is attached. The Board then discussed the District's operation and maintenance tax rate. Mr. Morales discussed the two-step process for setting the District's tax rate.

Following review and discussion, Director Newsom moved to: (1) set the public hearing date for November 7, 2025; and (2) authorize the tax assessor/collector to publish notice in the Observer Group of the District's meeting on November 7, 2025, to set the proposed 2025 total tax rate of \$0.73 per \$100 of assessed valuation, with \$0.42 allocated for debt service on water, sewer, and drainage bonds and \$0.31 allocated for operations and maintenance. Director Allen seconded the motion, which passed unanimously.

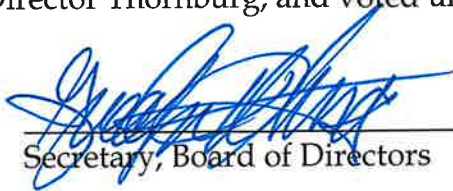
ATTORNEY REPORT

Ms. Harrington reported that the Bond Review Board has clarified that the requirement to file an annual report of voter-approved but unissued bonds only applies to Districts that had bond elections in the two most recent election cycles.

ADDITIONAL REPORTS FROM DIRECTORS AND CONSULTANTS

The Board concurred to hold its next meeting regarding financial matters on November 7, 2025.

There being no further business brought before the Board, and based on a motion made by Director Allen, seconded by Director Thornburg, and voted unanimously, the meeting was adjourned.


Secretary, Board of Directors

(SEAL)



LIST OF ATTACHMENTS TO MINUTES

	Minutes
	<u>Page</u>
Bookkeeper's report.....	1
Tax assessor/collector's report and delinquent tax report.....	2
Debt service tax rate analysis	2