

ROMAN FOREST PUBLIC UTILITY DISTRICT NO. 3

Minutes of Meeting of Board of Directors

August 6, 2026

The Board of Directors (the “Board”) of Roman Forest Public Utility District No. 3 (the “District”) held its regular monthly meeting in accordance with the duly posted notice of meeting and the Texas Open Meetings Act. The roll was called of the duly constituted officers and members of said Board, as follows:

Ruth Ann Rawlins	President
Robert Parr	Vice President
Randy Mire	Secretary/Treasurer
Terri Smith	Director
Luke Boyd	Director

All the above were present, except Director Smith, thus constituting a quorum.

Also present at the meeting were Jonathan Roach, Ray Arce*, who entered later in the meeting, and Jessica Armilla of Roach & Associates, PLLC (the “District’s Attorney”); Eric Gonzalez of Clarity Consulting Corporation (the “District’s Bookkeeper”); Monica Pena of Utility Tax Service, LLC (the “District’s Tax Assessor”); Sergio Handal of Odyssey Engineering Group (the “District’s Engineer”); Mario Garcia of Municipal Operations and Consulting, Inc. (the “District’s Operator”); Ryan Keller of Southern Oaks Water Systems (the “District’s Developer”); Alyssa Peruchini* of The GMS Group (the “District’s Financial Advisor”); Brian Taton of Double Oak Erosion (the “District’s Mowing/Maintenance Consultant”); Jonah Pedroso, who entered later in the meeting, of Bank OZK; and Linda Mire, a resident of the District. [*Remote Attendees]

PUBLIC COMMENTS

There were no public comments.

MINUTES OF PRIOR BOARD MEETING

The Board considered approval of the regular meeting minutes for June 30, 2026. Director Parr motioned to approve the minutes as presented. Director Mire seconded the motion, which passed unanimously.

MOWING AND MAINTENANCE REPORT

Mr. Taton presented the Landscape Management Report; a copy is attached as Exhibit “A”.

Messrs. Arce and Pedroso entered the meeting.

TAX ASSESSOR’S REPORT

Ms. Pena presented and reviewed the Tax Assessor’s Report; a copy is attached as Exhibit “B”, noting that the May 2026 delinquent notices had been mailed. She inquired whether the Board desired to send an additional notice regarding delinquent tax collections. The Board

briefly discussed the issuance of additional notices. After discussion, Director Parr motioned to approve the Tax Assessor's Report and payment of invoices and statements. Director Boyd seconded the motion, which passed unanimously.

REVIEW 2026 TAX RATE RECOMMENDATION

Ms. Peruchini presented and reviewed the 2026 Tax Rate Recommendation; a copy is attached as **Exhibit "C"**. She recommended a maintenance and operations ("M&O") tax rate of \$0.73961 per \$100 of assessed valuation. The Board discussed the proposed tax rate and the anticipated timing of future bond issuance. Upon further discussion and a motion by Director Parr, seconded by Director Boyd, the Board voted to authorize the District's Tax Assessor to publish notice of a proposed tax rate of \$0.73961 per \$100 of assessed valuation.

BOOKKEEPER'S REPORT

Mr. Gonzalez presented the Bookkeeper's Report; a copy is attached as **Exhibit "D"**. Director Boyd inquired about moving the District's monies into an account with a higher interest rate, whereby further discussion ensued.

REVIEW DRAFT OPERATING BUDGET (FISCAL YEAR END ("FYE") SEPTEMBER 30, 2027)

Mr. Gonzalez presented and reviewed the proposed operating budget for the FYE September 30, 2027, whereby the Board and consultants discussed various proposed revisions.

Messrs. Roach & Pedroso temporarily exited the meeting.

Mr. Taton exited the meeting.

Mr. Handal and Ms. Pena temporarily exited the meeting.

Messrs. Roach, Pedroso, and Handal re-entered the meeting.

Mr. Gonzalez noted that, upon receipt of the Board's comments, the proposed operating budget would be revised and presented for consideration and approval at their next regularly scheduled meeting. There being no further discussion, Director Parr motioned to approve the Bookkeeper's Report and payment of invoices. Director Boyd seconded the motion, which passed unanimously.

OPERATOR'S REPORT

Mr. Garcia presented the Operator's Report; a copy is attached as **Exhibit "E"**. He then presented the delinquent cut-off list. After further discussion, Director Parr motioned to approve the Operator's Report, including the delinquent cut-off list. Director Boyd seconded the motion, which passed unanimously.

DEVELOPER'S REPORT

Mr. Keller reported that road construction had commenced and was anticipated to be completed by mid-October 2026, with installation of fiber internet to follow completion of the paving. The Board briefly discussed the anticipated availability of Blue Topaz water for the area during the first quarter of 2027. Next, Mr. Keller requested the District's Public Water System ("PWS") number and contact information for purposes of providing the information to the City of Roman Forest (the "City"), which was provided to him. He further reported that he would be meeting with the City to discuss drainage and septic system maintenance. Mr. Keller explained that, upon installation of the septic systems, a two-year maintenance agreement would be in place requiring maintenance every four (4) months and notification to either the homeowner or the District of any violations identified during inspections.

Ms. Pena re-entered the meeting.

The Board had a lengthy discussion about septic system maintenance inspections, including holding homeowners responsible for drainage maintenance.

Mr. Gonzalez and Ms. Pena exited the meeting.

SERIES 2026 BONDS AND OPTIONS FOR FUTURE BOND APPLICATIONS

There was nothing new to report.

ENGINEER'S REPORT

There was nothing new to report.

DIRECTOR'S REPORT

Mr. Roach reported that the required Cybersecurity and Artificial Intelligence training is due August 31, 2026. Director Rawlins then discussed the Texas Special Districts Coalition Summit on July 31, 2026, noting that the organization could greatly benefit the District.

Mr. Handal exited the meeting.

COMMUNICATIONS REPORT

Ms. Armilla presented the Communications Report; a copy is attached as **Exhibit "F"**.

ATTORNEY'S REPORT

Mr. Roach noted that the determination of a District's developing status is an annual requirement and reminded the Board of the tax rate adoption procedures for special districts under Chapter 49 of the Texas Water Code. He noted that the procedures applicable to a particular district will depend, in part, upon whether it is determined to be a "developed" or "developing" District under new Senate Bill 2 requirements, noting the impact on District tax rates and potential election

requirements. After some discussion, Director Parr motioned to recognize the District as a “developing” district for the 2026 tax year and adopt the corresponding resolution. Director Boyd seconded the motion, which passed unanimously.

Next, Mr. Roach noted that the District is legally required to designate an office and any meeting places outside of the District. After some discussion, Director Boyd moved to approve the designation of Roman Forest City Hall and the District Operator’s offices as additional meeting places. Director Mire seconded the motion, and it passed unanimously.

***EXECUTIVE SESSION PURSUANT TO TEXAS GOVERNMENT CODE SECTIONS 551.071, 551.074, ET. SEQ.**

The Board did not enter an executive session.

DISCUSS PENDING BUSINESS AND MATTERS FOR FUTURE AGENDAS

The Board concurred to reconvene for their next regular meeting on September 3, 2026, at Roman Forest City Hall at 6:00 p.m. There being no further business to discuss, Director Boyd motioned to adjourn the meeting. Director Parr seconded the motion, which passed unanimously.

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Approved this 1st day of October, 2026.

/s/ Randy Mire
Secretary, Board of Directors



LIST OF EXHIBITS

- Exhibit A - Landscape Management Report
- Exhibit B - Tax Assessor's Report
- Exhibit C - 2026 Tax Rate Recommendation
- Exhibit D - Bookkeeper's Report
- Exhibit E - Operator's Report
- Exhibit F - Communications Report