



NOTICE is hereby given that the Collin County Community College District Board of Trustees will hold a meeting of the Finance and Audit Committee (Gomel, Collins, and Hardin) at 5:00 p.m. on Tuesday, June 20, 2023, in the President's Conference Room 407 at the Collin Higher Education Center, 3452 Spur 399, McKinney, Texas 75069.

Locations

Celina Campus

Collin Higher
Education Center
McKinney, Texas

Courtyard Center
Plano, Texas

Farmersville Campus

Frisco Campus

McKinney Campus

Plano Campus

Public Safety
Training Center
McKinney, Texas

Rockwall Center

Technical Campus
Allen, Texas

Wylie Campus

PUBLIC COMMENT

REVIEW AND DISCUSSION ITEM

1. Consideration of Approval of the Annual Review of Investment Policy CAK (Local)
2. Consideration of Approval of the Authorized Broker/Dealer List
3. Collin Central Appraisal District 2023 Certified Estimate of Taxable Value

Andrew P. Hardin
Chair, Board of Trustees

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Collin County Community College District Board of Trustees

1. Finance and Audit Committee

June 20, 2023

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Annual Review of Investment Policy CAK (Local)

DISCUSSION: The Public Funds Investment Act Government Code 2256.005(e) requires the following:

(e) The governing body of an investing entity shall review its investment policy and investment strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

The College's investment advisory firm, Meeder Investment Management, Inc., has conducted its annual review and does not recommend any changes.

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Purpose Statement	The College District is required under the Public Funds Investment Act (PFIA) Chapter 2256, Texas Government Code, to adopt a written investment policy. The College District is required to comply with the investment policy as approved by the Board in accordance with the standard of care as set forth in Chapter 2256.006, Texas Government Code.
Statement of Intent	The College District will invest public funds in a manner that provides the maximum security while meeting the daily cash flow demands of the College District, providing maximum potential interest earnings, and conforming to all state and local statutes governing the investment of public funds.
Scope	This investment policy applies to all financial assets of the College District. All funds are accounted for in the College District's Annual Financial and Compliance Report.
Prudence	<p>Investments will be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.</p> <p>The standard of prudence to be used by investment officers will be the "prudent person" standard and will be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence will be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.</p> <p>Prudent measures will be used to liquidate any investment that is downgraded to less than the required minimum rating.</p>
Objectives	<p>The primary objectives, in priority order, of the College District's investment activities will be:</p> <ol style="list-style-type: none">1. Safety: Safety of principal is the foremost objective of the College District's investment program. Investments of the College District will be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio.2. Liquidity: The College District's investment portfolio will remain sufficiently liquid to enable the College District to meet all operating requirements that might be reasonably anticipated.

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3. Return on Investments: The College District's investment portfolio will be designed with the objective of attaining a reasonable market yield throughout budgetary and economic cycles commensurate with the College District's investment risk constraints and the cash flow characteristics of the portfolio.

Designated Officers

The College District's chief financial officer, the associate vice president of accounting and financial reporting, and the associate vice president/controller are expressly authorized by the Board to cause the investment of all available College District funds consistent with this policy and are therefore designated as the investment officers. Because of the various duties and responsibilities related to managing the investment portfolio, the College District's designated investment officers may delegate specific support duties and responsibilities to the revenues and receivables accountant. No person may engage in an investment transaction except as provided under the terms of this policy.

The College District may contract with a Securities and Exchange Commission (SEC)-registered investment adviser for non-discretionary management of the portfolio.

Ethics and Conflicts of Interest

Officers and employees involved in the investment process will refrain from personal business activity that could conflict with proper execution of the College District's investment program or that could impair their ability to make impartial investment decisions. Investment officers who have a personal business relationship with a business organization seeking to sell investments to the College District will file a statement disclosing the relationship to the College District's Board. Any material financial interests in financial institutions that conduct business with the College District, as well as any personal financial/investment positions that could be related to or have an impact upon the performance of the College District's portfolio, will be disclosed.

Additionally, any investment officer who is related within the second degree by affinity or consanguinity, as determined under Chapter 573, to an individual seeking to sell an investment to the College District will file a statement disclosing that relationship to the Texas Ethics Commission. A personal business relationship for this disclosure is defined as:

1. Owning ten percent or more of the voting stock or shares of the business organization or owning \$5,000 or more of the fair market value of the business organization;
2. Receiving funds from the business organization exceeding ten percent of gross income for the previous year; or

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3. Acquiring from the business organization during the previous year investments with a book value of \$2,500 or more for a personal account.

Sellers of Investments

The firm and representatives of brokers/dealers will be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC), and be in good standing with the Financial Industry Regulatory Authority (FINRA). A copy of the policy will be sent to every authorized broker/dealer.

Authorized Financial Dealers and Institutions

The College District will maintain a list of qualified brokers/dealers authorized to engage in investment transactions. The Board will annually review, revise, and adopt this list of qualified brokers.

All approved brokers must have completed a College District broker/dealer questionnaire and will be sent a copy of the investment policy for their records.

Approved brokers will have a current financial statement on file and, if applicable, will have executed a Master Repurchase Agreement.

Local government pools will be sent a copy of the policy and must certify that they have reviewed that policy.

Authorized Investments

The College District will pursue a conservative, proactive approach to investment activity, including bond proceeds and pledged revenue to the extent allowed by law, and although other investments may be authorized by law, the College District may invest only in investments authorized by the Board as listed below:

1. Treasury bills, treasury notes, and treasury bonds of the United States and other direct obligations of the agencies and instrumentalities of the United States.
2. Federal Deposit Insurance Corporation (FDIC) insured or collateralized time or demand deposits issued by a state or national bank domiciled in this state that are:
 - a. Insured by the FDIC or its successor; or
 - b. Secured by obligations described by the Public Funds Collateral Act, Chapter 2257.
3. Fully collateralized repurchase agreements, as expressly defined in Section 2256.011, Texas Government Code.
4. Local government investment pools approved by the College District's Board, by resolution, with a continuous rating of no

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lower than AAA or an equivalent rating by at least one nationally recognized rating service, and striving to maintain a \$1 net asset value.

5. AAA-rated money market mutual funds meeting the following criteria:
 - a. The fund must be registered with and regulated by the SEC;
 - b. The fund must have a dollar-weighted average stated maturity of not more than 60 days;
 - c. An established objective of the fund must be to maintain a stable net asset value of \$1 for each share;
 - d. The fund must comply with SEC Rule 2a-7; and
 - e. The fund must meet all requirements of the Texas Public Funds Investment Act, as amended.
6. Domestic commercial paper rated A1/P1 or equivalent with a maximum maturity of 270 days.
7. Obligations of states, agencies, counties, cities, and other political subdivisions of any U.S. state rated A or equivalent by a nationally recognized investment rating agency.
8. FDIC-insured brokered certificates of deposit securities issued by any bank in the U.S. delivery-versus-payment (DVP) to the College District's safekeeping agent.
9. Share certificates of credit unions domiciled in the state insured by the National Credit Union Insurance Fund.
10. Interest bearing accounts in any bank in Texas, FDIC insured or collateralized in accordance with this policy.

**Prohibited
Investments**

The College District is strictly prohibited from investing in any of the following collateralized mortgage obligations (CMO):

1. Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
2. Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
3. Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.

4. Collateralized mortgage obligations that have interest rates determined by an index that adjusts opposite to the changes in a market index.

Collateralization

Collateralization will be required on all bank time or demand deposits and repurchase agreements. In order to anticipate market changes and provide a level of security for all funds, the collateralization level will be 102 percent of market value of principal and accrued interest. The custodian will be independent and outside the holding company of the pledging institution or repurchase agreement counter-party.

Acceptable collateral for depository time and demand deposits includes only:

- Obligations of the U.S. government, its agencies, and instrumentalities;
- Obligations of or guaranteed by state and local governmental entities if rated "A" or better; and
- FHLB letters of credit.

Acceptable collateral for repurchase agreements includes only:

- Obligations of the U.S. government, its agencies, and instrumentalities; and
- Obligations of or guaranteed by state and local governmental entities if rated "A" or better.

All these securities are authorized by the Public Funds Collateral Act, Chapter 2257, Texas Government Code.

Additional collateral may be pledged or purchased as required, released as it is not needed, and substituted, if necessary, with the written consent of the investment officer.

Safekeeping

All security transactions, including collateral for repurchase agreements, entered into by the College District will be conducted on a DVP basis. Securities owned by the College District will be held by a College District contracted third-party safekeeping institution. Safekeeping receipts and clearance documents will be required for all securities purchased or sold by the College District and held in safekeeping by an authorized third party.

Diversification

Diversification by investment maturity based on cash flow needs will reduce the impact of adverse market fluctuations.

Maximum Maturities

To the extent possible, the College District will attempt to match its investments with anticipated cash flow requirements except the

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College District will not invest in securities maturing more than 36 months from the date of purchase.

The maximum dollar weighted average maturity of the total portfolio will not exceed 12 months.

Internal Controls

Duties related to investment activities will be delegated so that segregation of duties will be maintained with respect to purchasing, recording, authorizing, and reconciling investment accounts. The College District's designated investment officers will be responsible for all investment decisions. Written signature authorization of two of the aforementioned investment officers will be required to execute all investment purchases or sales.

As part of the annual financial audit, the external auditors will perform a compliance audit of management controls on investments and adherence to investment policies and procedures.

Delivery Versus
Payment

All security transactions (with the exception of pool or money funds) by the College District will be settled "delivery versus payment." That is, the College District authorizes the safekeeping institution to release its funds only after a purchased security has been received by the institution.

Competitive Bidding
Required

All investments will be purchased or sold on a competitive basis with bids or offers from a minimum of three College District authorized brokers/dealers for the best yield and maturity. New issue agencies must be compared to comparable securities as a competitive bid.

Monitoring Credit
Ratings

The investment officer or investment adviser will monitor, on no less than a weekly basis, the credit rating on all authorized investments in the portfolio based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by policy, the investment officer or adviser will notify the CFO of the loss of rating, conditions affecting the rating, and possible loss of principal with liquidation options available, within five days after the loss of the required rating.

Loss of Credit
Rating

The College District will monitor the credit ratings on securities that require minimum ratings. This may be accomplished through staff research or with the assistance of brokers/dealers, banks, safekeeping agents, advisers, or other independent sources. In the event that the credit rating of any security falls below the minimum required rating, the College District will take all prudent measures that are consistent with its policy to liquidate the investment.

The College District is not required to liquidate investments that were authorized investments at the time of purchase. [See 2256.017]

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Monitoring FDIC Coverage	The investment officer or investment adviser will monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CDs owned by the College District based upon information from the FDIC. If any bank has been acquired, or merged with another bank in which brokered CDs are owned, the investment officer or adviser will immediately liquidate any brokered CD and/or interest-bearing investments that place the College District above the FDIC insurance level.
Reporting	Not less than quarterly, a written report of investment transactions for all funds will be prepared and signed by the investment officers and will be submitted to the Board. Reports will be prepared in accordance with requirements as specified in Section 2256.023, Texas Government Code. The quarterly written reports will be reviewed annually during the compliance audit of an independent auditor with the results reported to the Board.
Market Price	The investment portfolio will be marked to market monthly. Pricing information will be obtained from sources deemed independent and comparable by the associate vice president of accounting and financial reporting or the associate vice president/controller. If the price of a security is not available, the price may be estimated by analyzing similar securities' market values (matrix pricing).
Training	The College District's chief financial officer, the associate vice president of accounting and financial reporting, and the associate vice president/controller, being designated by the Board as the investment officers for the College District, will receive ten hours of instruction in accordance with the PFIA of the State of Texas within the first 12 months of assuming the position. Every succeeding two years the officers will receive at least ten additional hours of training relating to investment responsibility from an independent source approved by the Board.
Investment Policy Review and Adoption	The College District's investment policy will be adopted by written resolution of the Board stating that the Board has reviewed the investment policy and strategy and will include any changes made to either. The investment policies and strategies will be reviewed by the Board not less than annually. All revisions will be formally approved by the Board.
Investment Strategy	<p>The College District maintains portfolios that use four specific investment strategy considerations designed to address the unique characteristics of the fund groups represented in the portfolio(s). The weighted average maturity of the overall portfolio will not exceed one year.</p> <p>Strategies for the investment of College District funds will address:</p>

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1. Investment suitability as it relates to the financial requirements and credit concerns of the College District;
2. Preservation and safety of principal to ensure that capital losses are avoided whether they be from defaults or erosion of market value;
3. Liquidity to the extent needed to pay the College District's obligations as they become due;
4. Investment marketability provided the need arises for the College District to liquidate the investment prior to its maturity date, although securities of all types are purchased with the intention of holding until maturity;
5. Investment diversification by maturity and market sector; and
6. Yield to attain the best yield on investments, while considering risk constraints and cash flow needs; the basis or benchmark used to determine whether market yields are being achieved will be the one-year Treasury Bill chosen for its comparability to the portfolio's maximum weighted average maturity.

Operating Fund

The primary objective of the investment strategy for the operating fund will be to ensure that anticipated cash flows are matched with adequate investment liquidity. Maturities will be staggered to meet operating expenditures, based on known and projected cash flows and market conditions. Thirty-six months is the maximum maturity for the majority of securities in the portfolio.

Building Fund

The primary objective of the investment strategy for the building fund will be to ensure that maturities are matched with anticipated cash flows. Maturities will be staggered so that they coincide with estimated draw down dates based on construction schedules and estimated project completion dates.

Debt Service Fund

The primary objective of the investment strategy for the debt service fund will be to ensure that investment liquidity is adequate to cover each succeeding debt service obligation on the required payment date. No investments may be made that exceed the next unfunded debt service payment date.

Debt Service
Reserve Funds

Debt service reserves have no anticipated expenditures. The funds are deposited to provide annual debt service payment protection to bond holders. Market conditions and arbitrage regulation compliance determine the advantage of security diversification and liquidity. Generally, if investment rates exceed the applicable arbitrage yield for a specific bond issue, the College District is best served by locking in investment maturities and reducing liquidity. If the arbitrage yield cannot be exceeded, the concurrent market conditions

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will determine the attractiveness of locking in maturities or investing shorter and anticipating future increased yields. Managing the portfolios maturities to not exceed the call provisions of the bond issue will reduce the investment's market risk if the College District's bonds are called and the reserve fund liquidated. No investment maturity will exceed three years. All portfolio investments will be in compliance with bond covenants and insurance requirements of all bond issues.

June 27, 2023

SUBJECT

Report Out of the Finance and Audit Committee and Consideration of Approval of the Annual Review of Investment Policy CAK (Local)

RECOMMENDATION

The District President presents the Investment Policy CAK (Local) for review by the Board of Trustees.

RATIONALE

The Public Funds Investment Act Government Code 2256.005(e) requires the following:
(e) The governing body of an investing entity shall review its investment policy and investment strategies not less than annually. The governing body shall adopt a written instrument by rule, order, ordinance, or resolution stating that it has reviewed the investment policy and investment strategies and that the written instrument so adopted shall record any changes made to either the investment policy or investment strategies.

The College's investment advisory firm, Meeder Investment Management, Inc., has conducted its annual review and does not recommend any changes.

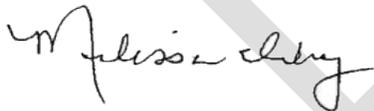
RESOURCE PERSONNEL

Melissa Irby, Chief Financial Officer

ATTACHMENTS:

- A. Investment Policy CAK (Local)

Respectfully Submitted By:



Melissa Irby
Chief Financial Officer

Collin County Community College District Board of Trustees

2. Finance and Audit Committee

June 20, 2023

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Authorized Broker/Dealer List

DISCUSSION: Policy CAK (Local) requires that the Board of Trustees annually review and approve the list of approved broker/dealers with which the College is authorized to transact investment activity. At the regular meeting of the Board in June 2021, a contract was awarded to Meeder Investment Management, Inc. to act as an investment advisor to the College. In their capacity as an investment advisor, Meeder Investment Management, Inc. has recommended a list of primary dealers with which the College is authorized to execute securities transactions. Primary dealers are banks or securities broker-dealers who may trade directly with the Federal Reserve System of the United States. Primary dealers purchase the vast majority of U.S. Treasury securities and resell them to the public and other brokerage firms. Due to the large volume of U.S. Treasury securities they trade, they are often able to offer securities at advantageous prices.

**RESOLUTION
ADOPTING AUTHORIZED BROKER/DEALER LIST**

WHEREAS, the Public Funds Investment Act (Texas Government Code, Chapter 2256) governs local government investment; and

WHEREAS, the Public Fund Investment Act (Section 2256.025) requires the governing body or its designated investment committee, no less than annually, to review, revise and adopt a list of qualified broker/dealers authorized to engage in investment transactions; and

WHEREAS, the following broker/dealers are recommended for approval:

Broker/Dealer List		
Academy Securities*	Hilltop Securities	Raymond James
Bank of America/Merrill Lynch	Huntington Bank*	RBC Securities
Barclays Capital Inc.*	InspereX (formerly InCapital)	Rice Financial*
Blaylock Van, LLC*	Jefferies	Robert W. Baird
BMO Capital Markets*	JPMorgan Securities	Santander US Capital Markets*
BNY Capital Markets	Keybanc Capital Markets	Siebert Williams Shank
BOK Financial	Loop Capital Markets	Stephens Inc*
Brean Capital*	MarketAxess Corporation	Stifel Nicolaus
Cantor Fitzgerald & Co.	Mizuho Securities	StoneX Group Inc.
CastleOak Securities	Moreton Capital Markets	TD Securities*
D.A. Davidson*	Morgan Stanley	TRUIST Securities Inc.
Daiwa Capital Markets*	Multi-Bank Securities	(formally Suntrust)
FHN Financial	Oppenheimer	UBS Financial
Goldman Sachs & Co.	Piper Sandler & Co	UMB Financial Services*
Great Pacific*	PNC Capital Markets LLC*	Wells Fargo

NOW, THEREFORE, BE IT RESOLVED that the companies on the list provided are authorized as broker/dealers for the District. (* New Broker for 2023-24)

In accordance with the Act and the Investment Policy, a copy of the Investment Policy will be sent to each broker/dealer on the list whenever a material change is made to the Policy, and each broker/dealer will be required to provide written certification of their review of the Investment Policy.

Any qualified Texas bank used for time or demand deposits may be approved by the investment officers as identified through the competitive process without Board action.

The College has complied with the requirements of the Public Funds Investment Act, and the list of authorized broker/dealers is hereby adopted.

PASSED, ADOPTED, AND APPROVED by the Board the 27th day of June 2023.

Board Secretary

Board Treasurer



Approved Broker/Dealer List 3/31/2023

Academy Securities ²	MarketAxess Corporation
Bank of America/Merrill Lynch ¹	Mizuho Securities ¹
Barclays Capital Inc.	Moreton Capital Markets
Blaylock Van, LLC ²	Morgan Stanley ¹
BMO Capital Markets ¹	Multi-Bank Securities ²
BNY Capital Markets	Oppenheimer
BOK Financial	Piper Sandler & Co
Brean Capital	PNC Capital Markets LLC
Cantor Fitzgerald & Co. ¹	Raymond James
CastleOak Securities ²	RBC Securities ¹
D.A. Davidson	Rice Financial
Daiwa Capital Markets ¹	Robert W. Baird
FHN Financial	Santander US Capital Markets ¹
Goldman Sachs & Co. ¹	Siebert Williams Shank ²
Great Pacific ²	Stephens Inc
Hilltop Securities	Stifel Nicolaus
Huntington Bank	StoneX Group Inc.
InspereX (formerly InCapital)	TD Securities ¹
Jefferies ¹	TRUIST Securities Inc. (formally Suntrust)
JPMorgan Securities ¹	UBS Financial ¹
Keybank Capital Markets	UMB Financial Services
Loop Capital Markets	Wells Fargo ¹

Note: Direct issuers of CP and CDs are considered to be approved counterparties if approved as an issuer.

1 Primary Government Securities Dealer

2 Minority, Woman owned, or Service Disabled-Veteran owned Enterprise

Important Disclosures

This list is current as of the effective date only and is subject to change without notice. This list is for informational purposes only, and may not be relied upon for any other purpose. The list does not imply counterparty approval for derivatives of any type. This information is confidential and may not be distributed without prior written consent of Meeder Public Funds, Inc.

June 27, 2023

SUBJECT

Report Out of the Finance and Audit Committee and Consideration of Approval of the Authorized Broker/Dealer List

RECOMMENDATION

The District President recommends approval of the approved broker/dealers with which the College is authorized to transact investment activity.

Policy CAK (Local) requires that the Board of Trustees annually review and approve the list of approved broker/dealers with which the College is authorized to transact investment activity. At the regular meeting of the Board in June 2021, a contract was awarded to Meeder Investment Management, Inc. to act as an investment advisor to the College. In their capacity as an investment advisor, Meeder Investment Management, Inc. has recommended a list of primary dealers with which the College is authorized to execute securities transactions. Primary dealers are banks or securities broker-dealers who may trade directly with the Federal Reserve System of the United States. Primary dealers purchase the vast majority of U.S. Treasury securities and resell them to the public and other brokerage firms. Due to the large volume of U.S. Treasury securities they trade, they are often able to offer securities at advantageous prices.

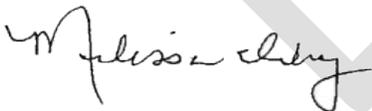
RESOURCE PERSONNEL

Melissa Irby, Chief Financial Officer

ATTACHMENT

- A. Resolution – Adopting Authorized Broker/Dealer List

Respectfully Submitted By:



Melissa Irby
Chief Financial Officer

Collin County Community College District Board of Trustees

3. Finance and Audit Committee

June 20, 2023

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Collin Central Appraisal District 2023 Certified Estimate of Taxable Value

DISCUSSION: As part of the appraisal of real and personal property, the Collin Central Appraisal District issues a Certified Estimate of Taxable Value each April. Melissa Irby, Chief Financial Officer, will provide an informational update for the Finance and Audit Committee's review and discussion.

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
SCHOOLS										
ALLEN ISD	\$19,284,998,643	\$637,620,000	\$0	\$20,500,000,000	6.30%	3.31%	\$517,416	\$586,700	\$2,141,267,252	\$18,350,000,000
ANNA ISD	\$2,773,453,365	\$409,000,000	\$0	\$3,330,000,000	20.07%	14.75%	\$331,461	\$378,000	\$303,746,686	\$3,020,000,000
BLAND ISD	\$26,530,730	\$1,040,000	\$0	\$28,000,000	5.54%	3.92%	\$318,600	\$383,400	\$3,386,006	\$24,600,000
BLUE RIDGE ISD	\$470,709,959	\$17,551,000	\$0	\$520,000,000	10.47%	3.73%	\$312,205	\$335,900	\$67,328,922	\$452,000,000
CELINA ISD	\$2,932,161,170	\$487,892,000	\$0	\$3,560,000,000	21.41%	16.64%	\$495,570	\$578,700	\$369,309,467	\$3,190,000,000
COMMUNITY ISD	\$2,108,579,148	\$254,153,000	\$0	\$2,450,000,000	16.19%	12.05%	\$321,455	\$362,200	\$274,976,926	\$2,170,000,000
FARMERSVILLE ISD	\$1,155,856,889	\$36,401,000	\$0	\$1,250,000,000	8.14%	3.15%	\$303,706	\$344,800	\$163,203,970	\$1,080,000,000
FRISCO ISD	\$40,230,003,145	\$1,389,020,000	\$0	\$42,950,000,000	6.76%	3.45%	\$593,122	\$674,100	\$2,788,263,265	\$40,160,000,000
LEONARD ISD	\$27,464,105	\$1,200,000	\$0	\$28,900,000	5.23%	4.37%	\$263,872	\$287,200	\$4,581,613	\$24,300,000
LOVEJOY ISD	\$3,813,296,625	\$89,571,000	\$0	\$4,140,000,000	8.57%	2.35%	\$838,786	\$956,500	\$1,015,078,389	\$3,120,000,000
MCKINNEY ISD	\$22,557,071,557	\$1,039,061,000	\$0	\$24,480,000,000	8.52%	4.61%	\$492,136	\$563,900	\$3,383,308,124	\$21,090,000,000
MELISSA ISD	\$2,996,820,326	\$501,137,000	\$0	\$3,660,000,000	22.13%	16.72%	\$437,027	\$505,900	\$291,583,856	\$3,360,000,000
PLANO ISD	\$68,156,099,800	\$694,745,000	\$0	\$73,390,000,000	7.68%	1.02%	\$507,447	\$577,300	\$11,159,518,368	\$62,230,000,000
PRINCETON ISD	\$3,260,527,235	\$568,831,000	\$0	\$3,990,000,000	22.37%	17.45%	\$289,422	\$338,500	\$267,824,380	\$3,720,000,000
PROSPER ISD	\$13,883,313,582	\$1,274,698,000	\$0	\$15,730,000,000	13.30%	9.18%	\$646,290	\$735,100	\$1,372,859,047	\$14,350,000,000
ROCKWALL ISD	\$1,260,671	\$0	\$0	\$1,370,000	8.67%	0.00%	\$720,192	\$849,900	\$449,732	\$920,000
ROYSE CITY ISD	\$291,402,405	\$40,966,000	\$0	\$349,000,000	19.77%	14.06%	\$304,096	\$332,300	\$39,640,606	\$309,000,000
TRENTON ISD	\$26,499,260	\$811,000	\$0	\$27,800,000	4.91%	3.06%	\$373,962	\$472,900	\$1,673,013	\$26,100,000
VAN ALSTYNE ISD	\$91,905,738	\$3,732,000	\$0	\$97,900,000	6.52%	4.06%	\$427,262	\$456,800	\$16,752,819	\$81,100,000
WHITEWRIGHT ISD	\$10,968,932	\$179,000	\$0	\$11,400,000	3.93%	1.63%	\$275,730	\$309,400	\$2,354,968	\$9,040,000
WYLIE ISD	\$9,508,836,133	\$353,468,000	\$617,352	\$10,280,000,000	8.11%	3.72%	\$412,960	\$459,700	\$1,165,606,221	\$9,110,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24, 2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
CITIES & TOWNS										
CITY OF ALLEN	\$18,156,945,270	\$461,669,000	\$0	\$19,880,000,000	9.49%	2.54%	\$505,007	\$574,500	N/A	N/A
CITY OF ANNA	\$2,470,971,302	\$379,413,000	\$0	\$3,000,000,000	21.41%	15.35%	\$327,685	\$372,200	N/A	N/A
CITY OF BLUE RIDGE	\$75,897,610	\$1,684,000	\$0	\$82,400,000	8.57%	2.22%	\$183,252	\$194,300	N/A	N/A
CITY OF CARROLLTON	\$145,394,334	\$0	\$0	\$152,000,000	4.54%	0.00%	N/A	N/A	N/A	N/A
CITY OF CELINA	\$3,821,588,156	\$639,664,000	\$65,764,809	\$4,670,000,000	22.20%	18.46%	\$539,659	\$625,500	\$360,427,419	\$4,300,000,000
CITY OF DALLAS	\$6,626,073,508	\$24,064,000	\$0	\$6,940,000,000	4.74%	0.36%	\$546,623	\$632,400	N/A	N/A
TOWN OF FAIRVIEW	\$2,608,605,073	\$61,470,000	\$0	\$2,840,000,000	8.87%	2.36%	\$728,192	\$843,200	N/A	N/A
CITY OF FARMERSVILLE	\$422,454,748	\$2,668,000	\$0	\$464,000,000	9.83%	0.63%	\$250,195	\$283,200	N/A	N/A
CITY OF FRISCO	\$26,097,234,118	\$1,396,826,000	\$0	\$28,530,000,000	9.32%	5.35%	\$639,171	\$732,700	\$32,876,310	\$28,490,000,000
CITY OF GARLAND	\$33,086,914	\$50,000	\$0	\$35,000,000	5.78%	0.15%	\$467,746	\$540,800	N/A	N/A
CITY OF JOSEPHINE	\$209,719,909	\$21,825,000	\$1,252,152	\$251,000,000	19.68%	11.00%	\$295,036	\$334,900	\$29,004,339	\$221,000,000
CITY OF LAVON	\$721,347,578	\$135,773,000	\$21,140,129	\$939,000,000	30.17%	21.75%	\$350,387	\$396,800	\$87,952,120	\$851,000,000
LOWRY CROSSING	\$221,423,620	\$4,581,000	\$0	\$245,000,000	10.65%	2.07%	\$378,144	\$467,500	\$53,507,059	\$191,000,000
CITY OF LUCAS	\$1,912,889,892	\$94,377,000	\$0	\$2,120,000,000	10.83%	4.93%	\$917,753	\$1,025,900	\$317,301,646	\$1,800,000,000
CITY OF MCKINNEY	\$31,999,088,076	\$1,003,477,000	\$1,079,791	\$35,130,000,000	9.78%	3.14%	\$495,166	\$557,700	N/A	N/A
CITY OF MELISSA	\$2,459,755,963	\$414,438,000	\$10,574,322	\$3,100,000,000	26.03%	17.28%	\$422,314	\$490,800	N/A	N/A
CITY OF MURPHY	\$3,081,356,037	\$9,851,000	\$0	\$3,350,000,000	8.72%	0.32%	\$528,216	\$579,300	N/A	N/A
CITY OF NEVADA	\$160,939,482	\$8,068,000	\$0	\$182,000,000	13.09%	5.01%	\$342,980	\$367,600	N/A	N/A
TOWN OF NEW HOPE	\$84,344,648	\$35,000	\$0	\$92,200,000	9.31%	0.04%	\$354,359	\$421,300	N/A	N/A
CITY OF PARKER	\$1,465,258,520	\$71,293,000	\$0	\$1,660,000,000	13.29%	4.87%	\$919,664	\$1,066,800	N/A	N/A
CITY OF PLANO	\$50,541,789,290	\$730,035,000	\$0	\$56,150,000,000	11.10%	1.44%	\$493,636	\$560,300	\$6,085,531,334	\$50,060,000,000
CITY OF PRINCETON	\$2,445,336,171	\$384,721,000	\$27,969,892	\$3,000,000,000	22.68%	16.88%	\$300,164	\$341,400	\$152,855,962	\$2,840,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
CITIES & TOWNS										
TOWN OF PROSPER	\$5,710,415,763	\$469,981,000	\$0	\$6,370,000,000	11.55%	8.23%	\$789,924	\$902,300	\$615,859,211	\$5,750,000,000
CITY OF RICHARDSON	\$9,704,530,550	\$40,773,000	\$0	\$10,430,000,000	7.48%	0.42%	\$499,842	\$569,100	N/A	N/A
CITY OF ROYSE CITY	\$285,774,989	\$38,097,000	\$0	\$340,000,000	18.97%	13.33%	\$315,604	\$347,000	\$39,121,801	\$300,000,000
CITY OF SACHSE	\$1,378,230,249	\$32,398,000	\$0	\$1,510,000,000	9.56%	2.35%	\$444,809	\$490,100	\$161,979,541	\$1,340,000,000
CITY OF ST. PAUL	\$154,345,025	\$789,000	\$0	\$167,000,000	8.20%	0.51%	\$491,294	\$548,600	N/A	N/A
CITY OF VAN ALSTYNE	\$71,659	\$0	\$0	\$71,790	0.18%	N/A	\$0	\$0	N/A	N/A
CITY OF WESTON	\$86,782,614	\$69,519,000	\$0	\$160,000,000	84.37%	80.11%	\$368,015	\$507,900	\$11,870,947	\$148,000,000
CITY OF WYLIE	\$6,569,742,922	\$165,856,000	\$0	\$7,270,000,000	10.66%	2.52%	\$383,758	\$426,300	\$688,786,884	\$6,580,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
COUNTY & COLLEGE										
COLLIN COUNTY	\$195,157,439,062	\$7,752,161,000	\$0	\$213,200,000,000	9.25%	3.97%	\$510,605	\$580,900	\$23,910,270,363	\$189,200,000,000
COLLIN CO. COLLEGE	\$199,802,374,382	\$7,795,000,000	\$0	\$218,200,000,000	9.21%	3.90%	\$510,605	\$580,900	\$25,217,047,740	\$192,900,000,000
SPECIAL DISTRICTS										
BLUE MEADOW MUD#1 WBMM1 (NOT TAXING)	\$106,014	\$0	\$0	\$0	-100.00%	N/A	\$0	\$0	N/A	N/A
COLLIN CO.WCID#3 (INSPIRATION) WCCW3	\$620,350,201	\$135,801,000	\$0	\$811,000,000	30.73%	21.89%	\$509,090	\$581,700	N/A	N/A
COLLIN COUNTY MUD CR412 WM412	\$8,267,900	\$1,998,000	\$0	\$19,400,000	134.64%	N/A	\$0	N/A	N/A	N/A
COLLIN COUNTY MUD#1 WCCM1	\$1,106,880,802	\$155,235,000	\$0	\$1,360,000,000	22.87%	14.02%	\$599,013	\$677,500	N/A	N/A
COLLIN COUNTY MUD#2 WCCM2	\$213,254,022	\$113,288,000	\$0	\$387,000,000	81.47%	53.12%	\$259,478	\$269,900	N/A	N/A
COLLIN COUNTY MUD#4 WCCM4	\$11,797,707	\$0	\$0	\$23,500,000	99.19%	N/A	\$0	N/A	N/A	N/A
COLLIN COUNTY MUD#5 WCCM5 (NOT TAXING)	\$69,344	\$0	\$0	\$0	-100.00%	N/A	\$0	N/A	N/A	N/A
EAST COLLIN COUNTY MUD#1 WECM1 (NOT TAXING)	\$312,247	\$0	\$0	\$0	-100.00%	N/A	\$0	N/A	N/A	N/A
EAST FORK FWSD #1A WEF1A	\$1,474,116	\$0	\$0	\$7,860,000	433.20%	N/A	\$0	N/A	N/A	N/A
ELEVON MUD #1A WEM1A	\$8,648,448	\$765,000	\$0	\$44,300,000	412.23%	N/A	\$0	N/A	N/A	N/A
LAKEHAVEN MUD WLHM	\$2,273,930	\$0	\$0	\$17,200,000	656.40%	N/A	\$0	N/A	N/A	N/A
MAGNOLIA POINTE MUD #1 WDRM1	\$294,970,541	\$43,525,000	\$0	\$371,000,000	25.78%	14.76%	\$259,058	\$296,500	N/A	N/A
MCKINNEY MUD#1 WMM1	\$789,544,701	\$51,094,000	\$0	\$879,000,000	11.33%	6.47%	\$491,494	\$617,800	N/A	N/A
MCKINNEY MUD#2 WMM2	\$142,344,800	\$68,406,000	\$0	\$219,000,000	53.85%	48.06%	\$347,935	\$411,600	N/A	N/A
SEIS LAGOS UTILITY DIST WSE	\$324,607,120	\$18,193,000	\$0	\$363,000,000	11.83%	5.60%	\$724,284	\$809,500	N/A	N/A
TRAILS OF BLUE RIDGE RDTBR	\$58,075,925	\$892,000	\$0	\$63,300,000	9.00%	1.54%	\$580,992	\$658,400	N/A	N/A

**COLLIN CENTRAL APPRAISAL DISTRICT
2023 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2022 CERTIFIED TAXABLE VALUE, SUPP # 15, MARCH 4, 2023	2023 NEW PROPERTY ESTIMATED TAXABLE VALUE	2023 NEW ANNEXATIONS ESTIMATED TAXABLE VALUE	2023 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 24,2023	2023 ESTIMATED TAXABLE VALUE COMPARED TO 2022 SUPP # 15	2023 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2022 AVG MARKET VALUE OF HOMES, AS OF March 4, 2023, 2022 SUPP # 15	2023 AVG MARKET VALUE OF HOMES, AS OF 2023 NOTICES, 4-15-2023	2023 PRELIMINARY OVER-65 FREEZE TAXABLE LOSS, APRIL 24, 2023 PRELIMINARY TOTALS	2023 PRELIMINARY FREEZE ADJUSTED TAXABLE VALUE (ROUNDED), (Based on APRIL 24, 2023 Preliminary Totals)
SPECIAL DISTRICTS										
UPTOWN MUD #1 WUM1	\$1,994,034	\$0	\$0	\$30,600,000	1434.58%	N/A	\$0	N/A	N/A	N/A
VAN ALSTYNE MUD#2 WVAM2	\$5,050,758	\$107,000	\$0	\$5,090,000	0.78%	N/A	\$0	N/A	N/A	N/A
VAN ALSTYNE MUD#3 WVAM3 (NOT TAXING)	\$3,154,536	\$0	\$0	\$0	-100.00%	N/A	\$0	N/A	N/A	N/A