



NOTICE is hereby given that the Collin County Community College District Board of Trustees will hold a meeting of the Finance and Audit Committee (Collins, Adcock, and Wallace) at 5:00 p.m. on Tuesday, June 17, 2025, 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

Technical Campus
Allen, Texas

Wylie Campus

PUBLIC COMMENT

REVIEW AND DISCUSSION ITEMS

1. Consideration of Approval to Engage Independent Auditor Services from Whitley Penn for the Next Five Years, Through Fiscal Year 2029
2. Annual Review of the Investment Policy CAK (Local)
3. Consideration of Approval of the Authorized Broker/ Dealer List
4. Consideration of Approval of the Facilities Fee Schedule Effective September 1, 2025
5. Review and Discuss the CDB (Local) Policy, Capitalization Threshold Revision
6. Review and Discuss the Collin Central Appraisal District 2025 Certified Estimate of Taxable Value

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Jay Saad
Chair, Board of Trustees

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- Staci Weaver

District President

H. Neil Matkin, Ed.D.
3452 Spur 399
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Collin County Community College District Board of Trustees

1. Finance and Audit Committee

June 17, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM:

Consideration of Approval to Engage Independent Auditor Services from Whitley Penn for the Next Five Years, Through Fiscal Year 2029

DISCUSSION:

Board Policy CDC (Local) requires that the Board of Trustees engage a firm of independent certified public accountants to conduct the District's annual financial statement audit, including rendering an opinion on the District's financial statements.

Such engagements must be conducted according to auditing standards generally applicable in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Independent auditors are required to perform an audit of the District's financial statements and a single audit of federal and state expenditures. Additional audit procedures may be performed to test compliance with state statute and Board policies for procurement procedures.

The estimated cost for the next five years is \$600,290 and is budgeted annually in the Finance Department's annual operating budget and is subject to Board approval.



Collin County Community College

Request for Proposal Financial Audit Services

February 27, 2025

Celina Cereceres, CPA
Audit Partner
8343 Douglas Avenue
Suite 400
Dallas, TX 75225
Celina.Cereceres@whitleypenn.com
214.393.9300 (office)
713.377.3667 (mobile)

February 27, 2025

Collin County Community College
Atten: Barbara Johnston
3452 Spur 399 W
McKinney, TX 75069

We are pleased to submit our proposal in response to your Request for Proposal to objectively provide the financial audit services for Collin County Community College (the "College"). Our firm welcomes this opportunity to describe our capabilities and to provide evidence of our sincere desire to serve you. We believe our proposal demonstrates our resources, governmental accounting experience and dedication of providing superior service to our clients.

Whitley Penn, established in 1983, has become one of the region's most distinguished accounting firms by providing exceptional service that reaches far beyond traditional accounting. The firm has consistently received high marks for its practice and management. The success of the firm allows us to bring qualified and experienced personnel to this and all of our governmental engagements. With a dedicated Public Sector team, Whitley Penn is qualified and ready to provide the requested services.

Our public sector team currently serves communities colleges across the State and we are well versed in State Appropriations, Tuition and Fees, Student Financial Aid compliance, other federal and state grant; compliance challenges, and overall College operations.

We believe that we can provide quality service for the College. Below is a short list of clients for whom we currently provide financial audit services:

- Amarillo College
- College of the Mainland
- Coastal Bend College
- Grayson College
- Lee College District
- Midland College District
- Navarro College District
- Odessa College District
- San Jacinto College
- Tarrant County College
- Tyler Junior College

We appreciate the opportunity to serve the College and we look forward to meeting with you and discussing further how we can work together.

Sincerely,

A handwritten signature in blue ink that reads "Celina Cereceres".

Celina Cereceres, CPA
Audit Partner

8343 Douglas Avenue
Suite 400

Dallas, TX 75225

Celina.Cereceres@whitleypenn.com

214.393.9300 (office)

713.377.3667 (mobile)

QUALIFICATIONS AND EXPERIENCE OF FIRM AND PERSONNEL



Our goal is not just to continue to be the College’s auditors but also a year-round resource for the College. We see the external financial statement audit as the first line of defense. We believe that if we partner with the College to ensure it is in compliance with federal and state regulations, you can focus on what is most important: **the education of your students.**

Knowledgeable Professionals

Whitley Penn is one of the largest Texas-based, public accounting firms. With 93 partners, nine offices, more than 800 employees, and a worldwide affiliate membership with HLB International, the firm is able to offer a deep level of knowledge and know-how. Whitley Penn has been recognized as one of the "Top 100 Firms in the U.S." and "Best of the Best" by *INSIDE Public Accounting* consistently for more than 10 years. The firm’s Public Sector team has extensive experience performing audits and other attestation engagements for school districts, universities, and large government organizations. Whitley Penn is actively involved with the Texas Association of School Business Officials (TASBO) where our professionals are active presenters at meetings. We are currently the only public accounting firm serving on the TASBO/TEA Advisory Committee. Whitley Penn is currently ranked as the 35th largest firm in the U.S. according to *Accounting Today* and 20th in the nation based on 2024 - 2025 rankings from VAULT ACCOUNTING 25.



Significant Texas Government Experience & Dedicated Public Sector Team

We have conducted governmental audits for more than 35 years. Our firm has provided auditing and consulting services for more than 10 colleges in Texas, as well as more than 100 other governmental entities. Many of our partners and managers have been recognized for their experience and have conducted seminars on various governmental accounting, auditing, and financial reporting topics for the Texas Society of CPAs (TXCPA), other CPA firms, TASBO and Government Finance Officers Association of Texas (GFOAT). We have a dedicated Public Sector team that work solely on governmental projects year-round. Our partners and managers hold the advanced single audit certificate issued by the American Institute of Certified Public Accountants (AICPA). We also participate in the annual Texas Association of Community College Business Officials (TACCBO) conference.



Experienced Engagement Leadership

Whitley Penn's public sector team consists of four (4) partners, eight (8) managers, 9 (nine) senior associates, and a pool of approximately 20 associates who are dedicated to serving governmental entities. Our management team receives annual training in governmental auditing and financial reporting. We are in the process of planning and performing the services you have requested for our existing college audit clients. We have extensive experience in performing management and performance review services for Texas/other state agencies and for governments in Texas/other states. If awarded, our proposed engagement team members (two partners, one senior manager and one senior associate) would be staffed on a full-time basis for this engagement.



QUALIFICATIONS AND EXPERIENCE OF FIRM AND PERSONNEL



Celina Cereceres, CPA, CFE

Engagement Partner
Public Sector Industry Leader

Office: 713.386.1175
Cell: 713.377.3667
Celina.Cereceres@whitleypenn.com



Similar Entities Served

- Aldine ISD
- Alief ISD
- Alvin ISD(CMAR)
- Arlington ISD
- Beaumont ISD
- College of the Mainland
- Friendswood ISD
- Galena Park ISD
- Galveston ISD
- Garland ISD
- Harmony Public Schools
- Harris County Department of Education
- Highland Park ISD (CMAR)
- Houston ISD
- Houston-Galveston Area Council
- Humble ISD
- Idea Public Schools
- Kipp Texas Inc.
- Lancaster ISD
- Leander ISD
- Lewisville ISD
- Lone Star College System
- Mansfield ISD
- Mesquite ISD
- Navarro College
- New Caney ISD (Internal Control Review)
- Port Arthur ISD
- Richardson ISD
- San Jacinto College
- Sheldon ISD (CMAR)
- Spring Branch ISD
- Spring ISD
- Willis ISD
- Yes Prep Public Schools
- Ysleta ISD

Practice

Audit Services - Public Sector
Licensed to Practice in the State of Texas | CPA License #084132

Education

BA and MS in Accounting from the University of Texas - El Paso

Experience

- More than 24 years of audit public accounting experience focused on clients primarily in the following industries: community colleges, school districts, nonprofit organizations and other large governments administering large amounts of federal and state grant awards.
- Earned the AICPA's Advanced Single Audit Certificate.
- Responsible for training firm staff in accordance with Generally Accepted Auditing Standards (GAAS), and *Governmental Audit Standards (GAS)*.
- Extensive knowledge with the Office of Management and Budget (OMB) Uniform Grant Guidance.
- Designated Audit Quality Partner for the AICPA's Government Audit Quality Center.
- Responsible for providing CPE to both employees, clients, and industry professional organizations.

Professional & Civic Organizations

- Texas Education Agency/TASBO Advisory Committee (only CPA firm)
- Texas Society of Certified Public Accountants (TXCPA)
- Texas Association of School Business Officials (TASBO)
- American Institute of Certified Public Accountants (AICPA)
- TXCPA School District Conference Planning Committee
- TXCPA School District Conference Chair
- Association of Certified Fraud Examiners (ACFE)
- TASBO Accounting/Finance Research Committee

QUALIFICATIONS AND EXPERIENCE OF FIRM AND PERSONNEL



Guadalupe R. Garcia, CPA

Engagement Quality Control Reviewer

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Cell: 832.573.6825

Lupe.Garcia@whitleypenn.com



Similar Entities Served

- Alief ISD
- Austin ISD
- Bastrop ISD
- Carrollton-Farmers Branch ISD
- Cedar Hill ISD
- Clear Creek ISD
- Coldspring-Oakhurst CISD
- Dallas ISD (E-rate)
- Fort Bend ISD
- Galena Park ISD
- Garland ISD
- Harris County Department of Education
- Houston Community College
- Houston ISD
- Houston-Galveston Area Council
- Humble ISD
- Katy ISD
- Lamar CISD
- La Poynor ISD
- Lee College
- Lone Star College System
- Mansfield ISD
- Navarro College
- Pasadena ISD
- Pearland ISD
- Pflugerville ISD
- Round Rock ISD
- Schreiner University
- Sheldon ISD
- Spring Branch ISD
- Spring ISD
- Texas Southern University
- Waller ISD

Practice

Audit Services - Public Sector

Licensed to Practice in the State of Texas | CPA License #098442

Education

BBA in Finance from the University of Houston

Experience

- More than 18 years of experience auditing and performing other attest engagements for various governmental entities, including community colleges, school districts, counties, cities, other special-purpose governments, and nonprofit organizations.
- Earned the AICPA's Advanced Single Audit Certificate.
- Responsible for all aspects of the assurance process including planning, internal control evaluation, risk assessment, fieldwork, and report issuance and engagement closure.
- Assists in training staff in accordance with Generally Accepted Accounting Principles (GAAP), Generally Accepted Auditing Standards (GAAS), *Government Auditing Standards (GAS)* promulgated by the U.S. Government Accountability Office, and the Office of Management and Budget (OMB) requirements under Uniform Grant Guidance.
- Responsible for preparation and review of Annual Comprehensive Financial Reports (ACFR) that have been awarded the Certificate of Achievement for Excellence in Financial Reporting.

Professional & Civic Organizations

- American Institute of Certified Public Accountants (AICPA)
- Texas Society and Houston Chapter of Certified Public Accountants – Board Member
- Texas Association of School Business Officials (TASBO)
- Government Finance Officers Association of Texas (GFOAT)
- TASBO Accounting/Finance Research Committee (only CPA firm)
- Fort Bend Chamber of Commerce Board Member
- Houston Community College Accounting Advisory Board Member

QUALIFICATIONS AND EXPERIENCE OF FIRM AND PERSONNEL



Lauren Eaton, CPA, CFE

Manager

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Cell: 972.998.6531

Lauren.Eaton@whitleypenn.com

Similar Entities Served

- Amigos Por Vida
- Carrollton-Farmers Branch ISD
- Collin County Community College
- Desoto ISD
- Draw Academy
- Duncanville ISD
- Ector County ISD
- Fort Bend ISD
- Garland ISD
- Garland ISD Education Foundation
- Grayson College
- LaPoyner ISD
- Lewisville ISD
- Mesquite ISD
- Navarro College
- Pecos-Barstow-Toyah ISD
- Richardson ISD
- Tarrant County College District
- Ysleta ISD

Practice

Audit Services - Public Sector

Licensed to Practice in the State of Texas | CPA License # 122498

Education

BS in Accounting from University of North Texas - Denton and MS in Auditing and Assurance from the University of North Texas - Denton

Experience

- More than four years of experience in auditing to governmental and nonprofit entities.
- Extensive knowledge of the Office of Management and Budget (OMB) requirements under Uniform Grant Guidance.
- Responsible for preparing, analyzing, maintaining, and reviewing financial statements, records and reports.
- Performs audit tasks for government and nonprofit engagements including reviewing and testing transactions and internal controls, performing analytical procedures, and documenting audit results.
- Review and supervise associates on each engagement.
- Assist clients in preparing financial statement schedules.
- Summarize audit results for manager and partner review.

Professional & Civic Organizations

- Texas Society of Certified Public Accountants (TXCPA)
- American Institute of Certified Public Accountants (AICPA)
- Association of Certified Fraud Examiner (ACFE)

QUALIFICATIONS AND EXPERIENCE OF FIRM AND PERSONNEL



Gabbi Fellows

Senior Associate

Office: 817.259.9060

Gabbi.Fellows@whitleypenn.com

Similar Entities Served

- Lewisville ISD
- Carrollton-Farmers Branch ISD
- Mesquite ISD
- Cedar Hill ISD
- Collin County Community College
- Leander ISD
- Grayson College
- Desoto ISD
- Mansfield ISD

Practice

Audit Services - Public Sector

Education

B.A.A. Professional Accounting from Sul Ross State University

Experience

- More than three years of experience in auditing to governmental and nonprofit entities and three years of experience working in the accounting industry.
- Knowledge of the Office of Management and Budget (OMB) requirements under Uniform Guidance.
- Well-versed in TEA FASRG Account Codes
- Responsible for preparing, analyzing, maintaining, and reviewing financial statements, records and reports.
- Performs audit tasks for government and nonprofit engagements including reviewing and testing transactions and internal controls, performing analytical procedures, and documenting audit results.
- Assists clients in the preparation of financial statements.
- Prior business manager in educational institution.

ESTIMATED FEE

	Hours	Standard Hourly Rate	Proposed Rate	Proposed Fee
Partner	48	\$ 520	\$ 390	\$ 18,720
Manager	116	380	270	31,320
Senior	170	295	195	33,150
Associate	164	225	175	28,700
	<u>498</u>			<u>\$ 111,890</u>
Out-of-Pocket Expenses (Confirmations.Com)				1,000
				<u>\$ 112,890</u>

Fiscal Year	Financial Statement Audit
2025	\$ 112,890
2026	\$ 117,400
2027	\$ 120,300
2028	\$ 123,300
2029	\$ 126,400

Collin County Community College District Board of Trustees

2025-06-X

June 24, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval to Engage Independent Auditor Services from Whitley Penn for the Next Five Years, Through Fiscal Year 2029

DISCUSSION: Board Policy CDC (Local) requires that the Board of Trustees engage a firm of independent certified public accountants to conduct the District's annual financial statement audit, including rendering an opinion on the District's financial statements.

Such engagements must be conducted according to auditing standards generally applicable in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Independent auditors are required to perform an audit of the District's financial statements and a single audit of federal and state expenditures. Additional audit procedures may be performed to test compliance with state statute and Board policies for procurement procedures.

The estimated cost for the next five years is \$600,290 and is budgeted annually in the Finance Department's annual operating budget and is subject to Board approval.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of independent auditor services from Whitley Penn for the next five years, through fiscal year 2029, at an estimated cost of \$600,290.

SUGGESTED MOTION: This item comes as a motion and second out of committee. A suggested motion would be, "Mr. Chairman, I make a motion that the Board of Trustees of Collin County Community College District approves independent auditor services from Whitley Penn for the next five years, through fiscal year 2029, at an estimated cost of \$600,290, as presented."

Collin County Community College District Board of Trustees

2. Finance and Audit Committee

June 24, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Annual Review of the 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 recommends the following changes:

- Revision to the designated officers' information section to list the District's chief financial officer and designee(s) as authorized by the Board.
- Revision to the sellers of investments section of the policy to provide clarification regarding brokers/ dealers and distributors of investment pools.

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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** 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.
- 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.
- Prudent measures will be used to liquidate any investment that is downgraded to less than the required minimum rating.
- Objectives** The primary objectives, in priority order, of the College District's investment activities will be:
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 and designee(s) as authorized by the District President, ~~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;

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2. Receiving funds from the business organization exceeding ten percent of gross income for the previous year; or
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, [representatives of brokers/dealers](#), and representatives ~~of brokers/dealers~~ [with distributors of investment pools](#) 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). [Distributors of investment pools will also be registered in good standing with the Municipal Securities Rulemaking Board \(MSRB\)](#). 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.

The District's current investment adviser maintains the brokerage compliance files for the District, and will provide the list of brokers/dealers to the District annually for review and adoption.

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

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- 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 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.

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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

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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 College District will not invest in securities maturing more than 60 months from the date of purchase.

The maximum dollar weighted average maturity of the total portfolio will not exceed 36 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

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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]

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

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

by the Board not less than annually. All revisions will be formally approved by the Board.

Investment Strategy

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.

Strategies for the investment of College District funds will address:

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. The number of months stated in this policy is the maximum maturity for the 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

APPROPRIATIONS AND REVENUE SOURCES
INVESTMENTS

CAK
(LOCAL)

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 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 the maximum amount stated earlier in this policy. All portfolio investments will be in compliance with bond covenants and insurance requirements of all bond issues.

June 24, 2025

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 recommends the following changes:

- Revision to the designated officers' information section to list the District's chief financial officer and designee(s) as authorized by the Board.
- Revision to the sellers of investments section of the policy to provide clarification regarding brokers/dealers and distributors of investment pools.

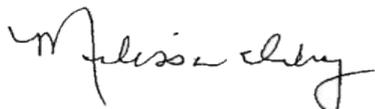
RESOURCE PERSONNEL

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

3. Finance and Audit Committee

June 17, 2025

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 reviews and approves the list of approved brokers/dealers with which the College is authorized to transact investment activity. A contract with Meeder Investment Management, Inc. allows it to act as an investment advisor to the College. In its 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 brokers/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.

Approved Broker/Dealer List 3/31/2025



Broker/Dealer

Academy Securities²
Alamo Capital²
Arbor Research & Trading, LLC
Bank of America/Merrill Lynch¹
Barclays Capital Inc.¹
Blaylock Van, LLC²
BMO Capital Markets¹
BNY Capital Markets
BOK Financial
Brean Capital
Cantor Fitzgerald & Co.¹
CastleOak Securities²
Citigroup Global Markets Inc¹
D.A. Davidson
Daiwa Capital Markets¹
FHN Financial
Goldman Sachs & Co.¹
Great Pacific²
Hilltop Securities
Huntington Bank
InspereX (formerly InCapital)
Jane Street
Jefferies¹
JPMorgan Securities¹
Keybanc Capital Markets

Broker/Dealer

Loop Capital Markets²
MarketAxess Corporation
Mizuho Securities¹
Moreton Capital Markets
Morgan Stanley¹
Multi-Bank Securities²
Oppenheimer
Piper Sandler & Co
PNC Capital Markets LLC
Raymond James
RBC Securities¹
Rice Financial
Robert W. Baird
Santander US Capital Markets¹
Siebert Williams Shank²
Stephens Inc
Stifel Nicolaus
StoneX Group Inc.
TD Securities¹
Truist Securities Inc.
UBS Financial¹
UMB Financial Services
U.S. Bancorp Investments
Wells Fargo¹

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 24, 2025

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 brokers/dealers with which the College is authorized to transact investment activity.

Policy CAK (Local) requires that the Board of Trustees annually reviews and approves the list of approved brokers/dealers with which the College is authorized to transact investment activity. A contract with Meeder Investment Management, Inc. allows it to act as an investment advisor to the College. In its 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 brokers/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.

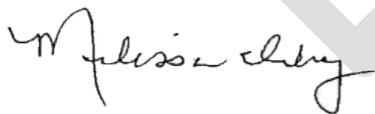
RESOURCE PERSONNEL

Melissa Irby, Chief Financial Officer

ATTACHMENT

- A. Approved Broker/Dealer List
- B. Resolution – Adopting Authorized Broker/Dealer List

Respectfully Submitted By:



Melissa Irby
Chief Financial Officer

**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 brokers/dealers authorized to engage in investment transactions; and

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

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

NOW, THEREFORE, BE IT RESOLVED that the companies on the list provided are authorized as brokers/dealers for the District. (* New Broker for 2025-26)

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 brokers/dealers is hereby adopted.

PASSED, ADOPTED, AND APPROVED by the Board on the 24th day of June 2025.

Board Chair

26 Board Treasurer

Collin County Community College District Board of Trustees

4. Finance and Audit Committee

June 17, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Consideration of Approval of the Facilities Fee Schedule Effective September 1, 2025

DISCUSSION: Board Policy GD (Local) establishes guidelines for the use of District facilities by community groups and organizations. The Facilities Fee Schedule was last approved by the Board on August 27, 2024.

Proposed fees are listed on the attachment, including increased fees for events, police, technical, housekeeping, or facility support.

The increase in fees offsets the cost of Collin employees managing the leasing and staging of external events. The District will review facility usage fees every year.

GD (Local) gives the District President the authority to waive the facility use rental fee if the use serves an appropriate College District or public purpose. The District is charged with being a good steward of taxpayer funds, so it is essential that the District recovers the costs associated with hosting and staging events for external patrons to avoid the gifting of public funds.

Facilities Fee Increase Proposal FY2026

	Capacity	Length	CURRENT Non-Profit Fees	CURRENT For-Profit Fees	PROPOSED Non-Profit Fees	PROPOSED For-Profit Fees
Frisco Campus						
Whole Conference Center	500-900	½ day	\$ 540	\$ 1,070	\$ 570	\$ 1,125
Whole Conference Center	500-900	Full day	\$ 1,010	\$ 2,015	\$ 1,065	\$ 2,120
1/2 Conference Center (E or N/S)	300-400	½ day	\$ 380	\$ 760	\$ 400	\$ 800
1/2 Conference Center (E or N/S)	300-400	Full day	\$ 600	\$ 1,200	\$ 630	\$ 1,260
1/4 Conference Center (N or S)	150-200	½ day	\$ 285	\$ 570	\$ 300	\$ 600
1/4 Conference Center (N or S)	150-200	Full day	\$ 410	\$ 820	\$ 435	\$ 865
Gymnasium (minimum 2 hours)	200	Hourly	\$ 100	\$ 130	\$ 105	\$ 140
McKinney Campus						
Whole Conference Center	500-900	½ day	\$ 540	\$ 1,070	\$ 570	\$ 1,125
Whole Conference Center	500-900	Full day	\$ 1,010	\$ 2,015	\$ 1,065	\$ 2,120
1/2 Conference Center (A or B/C)	300-400	½ day	\$ 380	\$ 760	\$ 400	\$ 800
1/2 Conference Center (A or B/C)	300-400	Full day	\$ 600	\$ 1,200	\$ 630	\$ 1,260
1/4 Conference Center (B or C)	150-200	½ day	\$ 285	\$ 570	\$ 300	\$ 600
1/4 Conference Center (B or C)	150-200	Full day	\$ 410	\$ 820	\$ 435	\$ 865
Pike Hall/Abernathy Hall	100	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Pike Hall/Abernathy Hall	100	Full day	\$ 385	\$ 770	\$ 405	\$ 810
Plano Campus						
Whole Conference Center	500-850	½ day	\$ 540	\$ 1,070	\$ 570	\$ 1,125
Whole Conference Center	500-850	Full day	\$ 1,010	\$ 2,015	\$ 1,065	\$ 2,120
Conference Center Section C	300-350	½ day	\$ 380	\$ 760	\$ 400	\$ 800
Conference Center Section C	300-350	Full day	\$ 600	\$ 1,200	\$ 630	\$ 1,260
Conference Center - End Section	100-150	½ day	\$ 270	\$ 570	\$ 285	\$ 600
Conference Center - End Section	100-150	Full day	\$ 385	\$ 850	\$ 405	\$ 895
Rear Dining Area	150	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Rear Dining Area	150	Full day	\$ 385	\$ 770	\$ 405	\$ 810
Gymnasium (minimum 2 hours)	500	Hourly	\$ 100	\$ 130	\$ 105	\$ 140
Tennis Courts (price per court per match)	12 courts	Hourly	\$ 25	\$ 25	\$ 30	\$ 30
Collin Higher Education Center (CHEC)						
Board Room (Room 139)	100	½ day	\$ 240	\$ 480	\$ 255	\$ 505
Board Room (Room 139)	100	Full day	\$ 350	\$ 710	\$ 370	\$ 750
Board Conf. Room (Room 135)	50-75	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Board Conf. Room (Room 135)	50-75	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Allen Technical Campus						
Kone Conference Center	40-190	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Kone Conference Center	40-190	Full day	\$ 385	\$ 770	\$ 405	\$ 810
South Terrace	130	½ day	\$ 270	\$ 540	\$ 285	\$ 570
South Terrace	130	Full day	\$ 385	\$ 770	\$ 405	\$ 810
North Terrace	50	½ day	\$ 190	\$ 380	\$ 200	\$ 400
North Terrace	50	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Safety Lab	100	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Safety Lab	100	Full day	\$ 385	\$ 770	\$ 405	\$ 810
Farmersville Campus						
Atrium A Wing	6	½ day	\$ 75	\$ 150	\$ 80	\$ 160
Atrium A Wing	6	Full day	\$ 115	\$ 230	\$ 125	\$ 245
Atrium Commons	50-80	½ day	\$ 190	\$ 375	\$ 200	\$ 395
Atrium Commons	50-80	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Atrium Info Desk	6	½ day	\$ 80	\$ 150	\$ 85	\$ 160
Atrium Info Desk	6	Full day	\$ 110	\$ 230	\$ 120	\$ 245
Event Courtyard	30	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Event Courtyard	30	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Event Outdoor A-Wing	125-150	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Event Outdoor A-Wing	125-150	Full day	\$ 385	\$ 770	\$ 405	\$ 810
Library Commons	35	½ day ²⁸	\$ 190	\$ 380	\$ 200	\$ 400
Library Commons	35	Full day	\$ 250	\$ 500	\$ 265	\$ 525

Facilities Fee Increase Proposal FY2026

	Capacity	Length	CURRENT Non-Profit Fees	CURRENT For-Profit Fees	PROPOSED Non-Profit Fees	PROPOSED For-Profit Fees
Celina Campus						
Atrium 1 - Level 2 South Lobby	36	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Atrium 1 - Level 2 South Lobby	36	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Atrium 2 - Terrace Atrium	30	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Atrium 2 - Terrace Atrium	30	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Atrium 3 - North Lobby Atrium	55	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Atrium 3 - North Lobby Atrium	55	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Atrium 4 - South Lobby Atrium	55	½ day	\$ 190	\$ 380	\$ 200	\$ 400
Atrium 4 - South Lobby Atrium	55	Full day	\$ 250	\$ 500	\$ 265	\$ 525
Atrium 5 - Breezeway Atrium	120	½ day	\$ 270	\$ 540	\$ 285	\$ 570
Atrium 5 - Breezeway Atrium	120	Full day	\$ 385	\$ 770	\$ 405	\$ 810
Wylie Campus						
Whole Conference Center	500-900	½ day	\$540	\$1,070	\$570	\$1,125
Whole Conference Center	500-900	Full day	\$1,010	\$2,020	\$1,065	\$2,125
1/2 Conference Center (A or B/C)	300-400	½ day	\$380	\$760	\$400	\$800
1/2 Conference Center (A or B/C)	300-400	Full day	\$600	\$1,200	\$630	\$1,260
1/4 Conference Center (B or C)	150-200	½ day	\$285	\$570	\$300	\$600
1/4 Conference Center (B or C)	150-200	Full day	\$410	\$820	\$435	\$865
Public Safety Training Center						
Fire Sciences Facilities		4 hours	\$600	\$600	\$800	\$800
Fire Sciences Facilities		8 Hours	\$1,200	\$1,200	\$1,400	\$1,400
Law Enforcement Facilities		4 hours	\$250	\$250	\$500	\$500
Law Enforcement Facilities		8 Hours	\$500	\$500	\$1,000	\$1,000
Classrooms						
General Classroom	1-40	½ day	\$ 75	\$ 150	\$ 80	\$ 160
General Classroom	1-40	Full day	\$ 115	\$ 230	\$ 125	\$ 245
General Classroom	41-75	½ day	\$ 100	\$ 150	\$ 105	\$ 160
General Classroom	41-75	Full day	\$ 165	\$ 245	\$ 175	\$ 260
Lecture Hall/Presentation room	75-100	½ day	\$ 150	\$ 300	\$ 160	\$ 315
Lecture Hall/Presentation room	75-100	Full day	\$ 265	\$ 530	\$ 280	\$ 560
Additional Fees						
Police Support (external security not allowed)		Per officer /per hour	\$ 70	\$ 70	\$ 85	\$ 85
(Events with attendance of 300 or more will require Collin PD presence - min. 1 officer for duration of event)						
Dance Floor Fee (15x15)		4 hours	\$ 325	\$ 325	\$ 325	\$ 325
Room Reset Fee (Set Up Changes made less than 24 hours prior to event)		Per Room	\$ 175	\$ 175	\$ 175	\$ 175
Media Use Fee (using Collin media)			\$ 100	\$ 100	\$ 150	\$ 150
Dedicated Media Tech Fee		Per Technician /per hour	\$ 75	\$ 75	\$ 100	\$ 100
Cost Recovery Fee (Only applies if rental fee waived)		Hourly	\$ 30	\$ 30	\$ 50	\$ 50
Parking lot rental		Per space	\$ 2	\$ 2	\$ 2	\$ 2

Collin County Community College District Board of Trustees

2025-06-X

June 24, 2025

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of the Facilities Fee Schedule Effective September 1, 2025

DISCUSSION: Board Policy GD (Local) establishes the guidelines for the use of District facilities by community groups and organizations. The Facilities Fee Schedule was last approved by the Board on August 27, 2024.

Proposed fees are listed on the attachment, including increased fees for events, police, technical, housekeeping, or facility support.

The increase in fees offsets the cost of Collin employees managing the leasing and staging of external events. The District will review facility usage fees every year.

GD (Local) gives the District President the authority to waive the facility use rental fee if the use serves an appropriate College District or public purpose. The District is charged with being a good steward of taxpayer funds, so it is essential that the District recovers the costs associated with hosting and staging events for external patrons to avoid the gifting of public funds.

DISTRICT PRESIDENT'S RECOMMENDATION: The District President recommends approval of the of the Facilities Fee Schedule effective September 1, 2025.

SUGGESTED MOTION: This item comes as a motion and second out of committee. A suggested motion would be, "Mr. Chairman, I make a motion that the Board of Trustees of Collin County Community College District approves the Facilities Fee Schedule effective September 1, 2025."

Collin County Community College District Board of Trustees

5. Finance and Audit Committee

June 17, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM:

Review and Discuss the CDB (Local) Policy,
Capitalization Threshold Revision

DISCUSSION:

The recommended revision allows the College to be in federal compliance (OMB Guidance for Federal Financial Assistance- 2CFR 200, Subpart D) for capitalizing equipment and supplies that exceed \$10,000 per unit cost. It also includes the capitalization threshold for a group of assets, the cost of which in the aggregate is significant. The revision was created with a mindset to simplify the policy and reduce future revisions. The new threshold of \$10,000 for capitalizing equipment and supplies will begin on September 1, 2025.

The District President or designee shall determine the capitalization threshold for individual capital assets and for a group of assets, the individual cost of which does not exceed the capitalization threshold above, but for which the cost in the aggregate is significant.

**Capitalization
Threshold**

~~The capitalization threshold for purposes of classifying individual capital assets shall be \$5,000 or more.~~

The District President or designee shall determine the capitalization threshold for individual capital assets and for a group of assets, the individual cost of which does not exceed the capitalization threshold ~~above~~ but for which the cost in the aggregate is significant.

Collin County Community College District Board of Trustees

6. Finance and Audit Committee

June 17, 2025

Resource: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Review and Discuss the Collin Central Appraisal District
2025 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

April 17, 2025

TO: Collin Central Appraisal District Taxing Entities

FROM: Marty Wright, Chief Appraiser

RE: 2025 Certified Estimates

Ladies and Gentlemen:

Attached to this letter you will find the 2025 Collin Central Appraisal District Certified Estimates of value as required by Texas Property Tax Code Section 26.01(e):

Except as provided by Subsection (f), not later than April 30, the chief appraiser shall prepare and certify to the assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value of property in that taxing unit. The chief appraiser shall assist each county, municipality, and school district in determining values of property in that taxing unit for the taxing unit's budgetary purposes.

This letter serves as notice to each Collin Central Appraisal District taxing entity that I, Marty Wright, Chief Appraiser, do hereby certify that the 2025 Certified Estimates have been calculated and delivered by the statutory date of April 30, 2025.

Sincerely,

A handwritten signature in black ink that reads "Marty Wright".

Marty Wright
Chief Appraiser

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2024 CERTIFIED TAXABLE VALUE, SUPP # 13, MARCH 05,2025	2025 NON-HOMESTEAD 23.231 LIMITATION LOSS	2025 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 17, 2025	2025 ESTIMATED TAXABLE VALUE COMPARED TO 2024 SUPP # 13	2025 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2025 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2024 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 5, 2025 SUPP #13	2025 AVG MARKET VALUE, AS OF 2025 NOTICES 4-15-2025	2025 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2025 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
SCHOOLS												
ALLEN ISD	\$22,543,963,116	-\$47,304,378	\$597,498,000	\$0	\$24,070,000,000	6.77%	4.12%	2.65%	\$606,801	\$611,914	\$2,691,459,764	\$21,370,000,000
ANNA ISD	\$3,889,335,367	-\$33,225,771	\$535,557,000	\$0	\$4,620,000,000	18.79%	5.02%	13.77%	\$380,346	\$373,724	\$335,054,582	\$4,280,000,000
BLAND ISD	\$29,144,171	-\$2,904,361	\$4,494,000	\$0	\$36,500,000	25.24%	9.82%	15.42%	\$364,203	\$414,197	\$4,548,487	\$31,900,000
BLUE RIDGE ISD	\$527,998,677	-\$25,830,540	\$30,584,000	\$0	\$609,000,000	15.34%	9.55%	5.79%	\$336,621	\$356,635	\$68,799,113	\$540,000,000
CELINA ISD	\$4,972,772,499	-\$119,407,811	\$781,328,000	\$0	\$7,130,000,000	43.38%	27.67%	15.71%	\$605,953	\$625,801	\$493,531,634	\$6,630,000,000
COMMUNITY ISD	\$2,816,491,197	-\$36,017,742	\$397,072,000	\$0	\$3,380,000,000	20.01%	5.91%	14.10%	\$366,050	\$356,107	\$325,282,753	\$3,050,000,000
FARMERSVILLE ISD	\$1,358,303,507	-\$34,152,573	\$102,308,000	\$0	\$1,540,000,000	13.38%	5.84%	7.53%	\$340,008	\$352,757	\$180,994,117	\$1,350,000,000
FRISCO ISD	\$47,828,665,629	-\$67,361,330	\$1,180,508,000	\$0	\$51,650,000,000	7.99%	5.52%	2.47%	\$707,012	\$716,811	\$3,465,195,110	\$48,180,000,000
LEONARD ISD	\$33,851,926	-\$1,724,766	\$1,512,000	\$0	\$39,500,000	16.68%	12.22%	4.47%	\$292,161	\$312,398	\$4,564,552	\$34,900,000
LOVEJOY ISD	\$4,592,100,999	-\$13,116,246	\$85,891,000	\$0	\$4,940,000,000	7.58%	5.71%	1.87%	\$1,037,501	\$1,080,162	\$1,240,183,057	\$3,690,000,000
MCKINNEY ISD	\$28,285,441,698	-\$201,821,713	\$1,557,629,000	\$0	\$31,390,000,000	10.98%	5.47%	5.51%	\$572,246	\$581,624	\$4,144,963,827	\$27,240,000,000
MELISSA ISD	\$4,592,267,185	-\$25,960,731	\$440,529,000	\$0	\$5,250,000,000	14.32%	4.73%	9.59%	\$502,987	\$509,376	\$369,712,607	\$4,880,000,000
PLANO ISD	\$76,044,201,717	-\$188,034,628	\$630,251,000	\$0	\$80,340,000,000	5.65%	4.82%	0.83%	\$600,327	\$615,436	\$13,089,861,763	\$67,250,000,000
PRINCETON ISD	\$4,957,613,384	-\$66,181,813	\$691,546,000	\$0	\$6,040,000,000	21.83%	7.88%	13.95%	\$325,325	\$323,627	\$319,825,559	\$5,720,000,000
PROSPER ISD	\$18,867,739,043	-\$71,077,330	\$1,109,194,000	\$0	\$20,920,000,000	10.88%	5.00%	5.88%	\$758,606	\$776,581	\$1,827,594,450	\$19,090,000,000
ROCKWALL ISD	\$1,255,750	\$0	\$0	\$0	\$1,340,000	6.71%	6.71%	0.00%	\$859,281	\$841,503	\$502,852	\$837,000
ROYSE CITY ISD	\$383,103,809	-\$7,332,236	\$24,035,000	\$0	\$428,000,000	11.72%	5.45%	6.27%	\$344,027	\$327,806	\$38,312,590	\$389,000,000
TRENTON ISD	\$28,503,051	-\$1,511,520	\$387,000	\$0	\$29,700,000	4.20%	2.84%	1.36%	\$416,143	\$420,332	\$3,768,632	\$25,900,000
VAN ALSTYNE ISD	\$146,191,918	-\$4,426,559	\$31,050,000	\$0	\$207,000,000	41.59%	20.36%	21.24%	\$516,995	\$550,872	\$18,945,194	\$188,000,000
WHITEWRIGHT ISD	\$13,039,092	-\$451,317	\$104,000	\$0	\$13,300,000	2.00%	1.20%	0.80%	\$407,660	\$432,012	\$1,710,268	\$11,500,000
WYLIE ISD	\$11,154,921,682	-\$78,201,761	\$232,836,000	\$0	\$11,810,000,000	5.87%	3.79%	2.09%	\$482,406	\$486,316	\$1,393,738,549	\$10,410,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2024 CERTIFIED TAXABLE VALUE, SUPP # 13, MARCH 05,2025	2025 NON-HOMESTEAD 23.231 LIMITATION LOSS	2025 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 17, 2025	2025 ESTIMATED TAXABLE VALUE COMPARED TO 2024 SUPP # 13	2025 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2025 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2024 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 5, 2025 SUPP #13	2025 AVG MARKET VALUE, AS OF 2025 NOTICES 4-15-2025	2025 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2025 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
CITIES & TOWNS												
CITY OF ALLEN	\$21,437,613,689	-\$42,226,186	\$428,358,000	\$0	\$22,700,000,000	5.89%	3.89%	2.00%	\$592,745	\$599,873	N/A	N/A
CITY OF ANNA	\$3,810,650,711	-\$21,135,138	\$461,421,000	\$3,907,285	\$4,310,000,000	13.10%	0.89%	12.21%	\$371,268	\$364,886	N/A	N/A
CITY OF BLUE RIDGE	\$98,412,486	-\$3,609,397	\$4,540,000	\$6,781,833	\$115,000,000	16.86%	5.35%	11.50%	\$211,777	\$221,628	N/A	N/A
CITY OF CARROLLTON	\$196,323,849	-\$53,440	\$0	\$0	\$192,000,000	-2.20%	-2.20%	0.00%	N/A	N/A	N/A	N/A
CITY OF CELINA	\$7,129,595,048	-\$110,629,354	\$1,095,006,000	\$3,256,438	\$9,810,000,000	37.60%	22.19%	15.40%	\$637,991	\$661,475	\$557,628,049	\$9,250,000,000
CITY OF DALLAS	\$7,885,043,578	-\$23,919,308	\$68,092,000	\$0	\$8,320,000,000	5.52%	4.65%	0.86%	\$665,724	\$702,575	N/A	N/A
TOWN OF FAIRVIEW	\$3,321,350,004	-\$6,837,960	\$88,220,000	\$0	\$3,570,000,000	7.49%	4.83%	2.66%	\$917,343	\$940,842	N/A	N/A
CITY OF FARMERSVILLE	\$501,531,429	-\$14,193,251	\$5,468,000	\$167,575	\$519,000,000	3.48%	2.36%	1.12%	\$279,317	\$264,377	\$65,412,633	\$453,587,367
CITY OF FRISCO	\$33,075,354,260	-\$49,891,874	\$995,582,000	\$0	\$36,180,000,000	9.39%	6.38%	3.01%	\$772,198	\$780,789	\$2,038,110,510	\$34,140,000,000
CITY OF GARLAND	\$40,688,550	-\$1,417,853	\$0	\$0	\$42,200,000	3.71%	3.71%	0.00%	\$527,792	\$553,824	N/A	N/A
CITY OF JOSEPHINE	\$305,969,530	-\$1,866,175	\$23,492,000	\$302,705	\$331,000,000	8.18%	0.40%	7.78%	\$342,451	\$338,028	\$40,869,171	\$290,000,000
CITY OF LAVON	\$1,172,034,402	-\$11,818,448	\$260,174,000	\$0	\$1,430,000,000	22.01%	-0.19%	22.20%	\$392,823	\$380,576	\$124,947,706	\$1,300,000,000
LOWRY CROSSING	\$299,418,967	-\$2,026,026	\$57,522,000	\$0	\$353,000,000	17.90%	-1.32%	19.21%	\$435,477	\$420,554	\$67,601,697	\$285,000,000
CITY OF LUCAS	\$2,505,361,629	-\$12,539,445	\$77,721,000	\$0	\$2,720,000,000	8.57%	5.46%	3.10%	\$1,102,853	\$1,145,562	\$443,613,792	\$2,270,000,000
CITY OF MCKINNEY	\$40,953,160,284	-\$182,498,571	\$1,568,327,000	\$2,390,375	\$44,300,000,000	8.17%	4.34%	3.84%	\$572,526	\$580,815	N/A	N/A
CITY OF MELISSA	\$4,038,504,798	-\$12,187,052	\$345,562,000	\$0	\$4,530,000,000	12.17%	3.61%	8.56%	\$490,157	\$493,903	\$298,886,514	\$4,231,113,486
CITY OF MURPHY	\$3,731,492,976	-\$7,261,979	\$13,564,000	\$0	\$3,820,000,000	2.37%	2.01%	0.36%	\$618,296	\$613,632	N/A	N/A
CITY OF NEVADA	\$226,012,746	-\$1,652,757	\$3,882,000	\$0	\$237,000,000	4.86%	3.14%	1.72%	\$389,882	\$402,551	N/A	N/A
TOWN OF NEW HOPE	\$102,348,201	-\$259,314	\$787,000	\$0	\$102,000,000	-0.34%	-1.11%	0.77%	\$403,670	\$391,070	N/A	N/A
CITY OF PARKER	\$1,945,102,237	-\$5,900,835	\$71,285,000	\$0	\$2,080,000,000	6.94%	3.27%	3.66%	\$1,127,493	\$1,141,192	N/A	N/A
CITY OF PLANO	\$60,371,702,236	-\$139,610,242	\$583,117,000	\$0	\$63,930,000,000	5.89%	4.93%	0.97%	\$578,906	\$593,441	\$8,271,010,556	\$55,650,000,000
CITY OF PRINCETON	\$4,001,499,096	-\$39,831,747	\$490,535,000	\$17,686,769	\$4,730,000,000	18.21%	5.50%	12.70%	\$335,905	\$332,295	\$237,990,717	\$4,490,000,000
TOWN OF PROSPER	\$7,607,975,217	-\$42,157,672	\$391,503,000	\$0	\$8,670,000,000	13.96%	8.81%	5.15%	\$922,648	\$950,078	\$863,069,509	\$7,800,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2024 CERTIFIED TAXABLE VALUE, SUPP # 13, MARCH 05,2025	2025 NON-HOMESTEAD 23.231 LIMITATION LOSS	2025 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 17, 2025	2025 ESTIMATED TAXABLE VALUE COMPARED TO 2024 SUPP # 13	2025 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2025 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2024 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 5, 2025 SUPP #13	2025 AVG MARKET VALUE, AS OF 2025 NOTICES 4-15-2025	2025 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2025 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
CITIES & TOWNS												
CITY OF RICHARDSON	\$10,688,635,065	-\$27,893,055	\$28,979,000	\$0	\$10,740,000,000	0.48%	0.21%	0.27%	\$593,148	\$601,054	N/A	N/A
CITY OF ROYSE CITY	\$418,479,432	-\$5,960,927	\$22,312,000	\$0	\$474,000,000	13.27%	7.94%	5.33%	\$347,234	\$331,474	\$45,155,655	\$428,000,000
CITY OF SACHSE	\$1,717,860,048	-\$2,932,742	\$3,937,000	\$0	\$1,780,000,000	3.62%	3.39%	0.23%	\$516,047	\$523,288	\$229,607,057	\$1,550,000,000
TOWN OF ST. PAUL	\$198,278,923	-\$3,493,146	\$1,065,000	\$0	\$213,000,000	7.42%	6.89%	0.54%	\$589,876	\$615,408	N/A	N/A
CITY OF VAN ALSTYNE	\$77,338	-\$59,194	\$0	\$0	\$18,690	-75.83%	-75.83%	N/A	N/A	N/A	N/A	N/A
CITY OF WESTON	\$232,080,845	-\$645,970	\$8,315,000	\$0	\$270,000,000	16.34%	12.76%	3.58%	\$571,319	\$582,583	\$27,911,912	\$242,000,000
CITY OF WYLIE	\$8,189,880,030	-\$39,195,750	\$140,956,000	\$0	\$8,590,000,000	4.89%	3.16%	1.72%	\$445,375	\$449,894	\$953,741,172	\$7,630,000,000

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2024 CERTIFIED TAXABLE VALUE, SUPP # 13, MARCH 05,2025	2025 NON-HOMESTEAD 23.231 LIMITATION LOSS	2025 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 17, 2025	2025 ESTIMATED TAXABLE VALUE COMPARED TO 2024 SUPP # 13	2025 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2025 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2024 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 5, 2025 SUPP #13	2025 AVG MARKET VALUE, AS OF 2025 NOTICES 4-15-2025	2025 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2025 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
COUNTY & COLLEGE												
COLLIN COUNTY	\$249,096,038,407	-\$1,025,937,826	\$8,390,857,000	\$0	\$269,300,000,000	8.11%	4.74%	3.37%	\$597,129	\$606,765	\$32,544,289,594	\$236,700,000,000
COLLIN CO. COLLEGE	\$224,308,165,467	-\$1,025,937,826	\$8,243,843,000	\$0	\$243,400,000,000	8.51%	4.84%	3.68%	\$597,129	\$606,765	\$22,042,642,908	\$221,300,000,000
SPECIAL DISTRICTS												
BLUE MEADOW MUD#3 WBMM3	\$2,186,264	-\$9,748,663	\$6,314,000	\$0	\$29,430,000	1246.13%	957.33%	288.80%	N/A	N/A	N/A	N/A
CELINA MMD #2 MCL02	\$0	\$0	\$0	\$233,396,686	\$240,000,000	0.00%	0.00%	0.00%	N/A	N/A	N/A	N/A
COLLIN CO.WCID#3 (INSPIRATION) WCCW3	\$997,338,971	-\$724,515	\$80,686,000	\$0	\$1,100,000,000	10.29%	2.20%	8.09%	\$603,895	\$612,743	N/A	N/A
COLLIN COUNTY MUD CR412 WM412	\$60,928,369	-\$164,047	\$48,041,000	\$0	\$116,000,000	90.39%	N/A	N/A	\$337,186	\$359,392	N/A	N/A
COLLIN COUNTY MUD#1 WCCM1	\$1,811,397,593	-\$7,293,337	\$110,236,000	\$0	\$2,000,000,000	10.41%	4.33%	6.09%	\$671,336	\$690,863	N/A	N/A
COLLIN COUNTY MUD#2 WCCM2	\$733,598,638	-\$227,040	\$199,338,000	\$0	\$940,000,000	28.14%	0.96%	27.17%	\$269,313	\$265,059	N/A	N/A
COLLIN COUNTY MUD#4 WCCM4	\$89,137,858	\$0	\$62,429,000	\$19,414	\$201,000,000	125.49%	N/A	N/A	\$243,952	\$269,046	N/A	N/A
COLLIN COUNTY MUD#5 WCCM5	\$10,970,292	-\$1,269,862	\$0	\$30,638	\$38,460,000	250.58%	N/A	N/A	N/A	N/A	N/A	N/A
COLLIN COUNTY MUD#10 WCM10	\$6,561,767	-\$1,484,740	\$15,453,000	\$0	\$38,740,000	490.39%	N/A	N/A	\$149,407	\$172,879	N/A	N/A
COLLIN COUNTY MUD#12 WCM12	\$0	\$0	\$0	\$1,668,294	\$1,710,000	-100.00%	N/A	N/A	N/A	N/A	N/A	N/A
EAST FORK FWSD #1A WEF1A	\$93,088,665	\$0	\$0	\$0	\$91,600,000	-1.60%	N/A	N/A	\$549,246	\$481,527	N/A	N/A
ELEVON MUD #1A WEM1A	\$123,174,824	-\$42,779	\$34,635,000	\$0	\$170,000,000	38.02%	N/A	N/A	\$303,656	\$304,796	N/A	N/A
LAKEHAVEN MUD WLHM	\$83,507,286	-\$656,500	\$77,395,000	\$0	\$226,450,000	171.17%	N/A	N/A	\$259,487	\$309,002	N/A	N/A
LC MUD #1 WLCM1	\$16,509,941	\$0	\$10,631,000	\$0	\$30,900,000	87.16%	22.77%	64.39%	N/A	\$347,788	N/A	N/A
MAGNOLIA POINTE MUD #1 WDRM1	\$436,200,971	-\$27,132	\$47,133,000	\$0	\$474,000,000	8.67%	-2.14%	10.81%	\$290,194	\$276,009	N/A	N/A

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 CERTIFIED ESTIMATE OF TAXABLE VALUE**

TAXING ENTITY NAME	2024 CERTIFIED TAXABLE VALUE, SUPP # 13, MARCH 05,2025	2025 NON-HOMESTEAD 23.231 LIMITATION LOSS	2025 ESTIMATED NEW PROPERTY (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 ESTIMATED ANNEXATIONS TAXABLE (INCLUDED IN CERTIFIED ESTIMATED TAXABLE)	2025 CERTIFIED ESTIMATE OF TAXABLE VALUE (ROUNDED), APRIL 17, 2025	2025 ESTIMATED TAXABLE VALUE COMPARED TO 2024 SUPP # 13	2025 ESTIMATED PERCENT CHANGE IN EXISTING PROPERTY TAXABLE, YEAR-OVER-YEAR	2025 ESTIMATED TAXABLE VALUE CHANGE DUE TO NEW PROPERTY & ANNEXATIONS	2024 AVG HOMESTEAD MARKET VALUE, AS OF MARCH 5, 2025 SUPP #13	2025 AVG MARKET VALUE, AS OF 2025 NOTICES 4-15-2025	2025 ESTIMATED OVER-65 FREEZE TAXABLE LOSS	2025 CERTIFIED FREEZE ADJUSTED TAXABLE VALUE (ROUNDED)
SPECIAL DISTRICTS												
MCKINNEY MUD#1 WMM1	\$1,001,521,322	-\$172,527	\$1,846,000	\$0	\$1,040,000,000	3.84%	3.66%	0.18%	\$587,793	\$596,004	N/A	N/A
MCKINNEY MUD#2 WMM2	\$424,798,092	-\$6,037,959	\$169,094,000	\$0	\$607,000,000	42.89%	3.09%	39.81%	\$469,006	\$492,512	N/A	N/A
NORTH PARKWAY MMD#1 MNP1	\$79,446,526	-\$8,665,999	\$34,797,000	\$0	\$457,800,000	476.24%	432.44%	43.80%	N/A	N/A	N/A	N/A
RAINTREE MUD#1 WRTM1	\$25,204	\$0	\$0	\$0	\$13,250,000	52471.02%	52471.02%	0.00%	N/A	N/A	N/A	N/A
RIVERFIELD MUD #1 WRFM1	\$1,220,000	\$0	\$0	\$0	\$9,300,000	662.30%	662.30%	0.00%	N/A	N/A	N/A	N/A
SEIS LAGOS UTILITY DIST WSE	\$418,693,080	-\$65,591	\$845,000	\$0	\$443,000,000	5.81%	5.60%	0.20%	\$877,377	\$901,589	N/A	N/A
TRAILS OF BLUE RIDGE RDTBR	\$65,535,426	\$0	\$224,000	\$0	\$70,600,000	7.73%	7.39%	0.34%	\$599,375	\$644,249	N/A	N/A
UPTOWN MUD #1 WUM1	\$58,013,744	-\$3,354,277	\$18,288,000	\$0	\$134,000,000	130.98%	N/A	N/A	N/A	\$429,493	N/A	N/A
VAN ALSTYNE MUD#2 WVAM2	\$19,589,182	\$644,756	\$4,066,000	\$0	\$87,000,000	344.12%	N/A	N/A	\$269,536	\$361,567	N/A	N/A

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 TIF & TIRZ CAPTURED VALUE ESTIMATE**

<u>TIF or TIRZ NAME</u>	ENTITY CODE	2024 TIF or TIRZ Taxable Value, as of 4-3-2025, after Supplement # 15	Base Taxable Value to Exclude from TIF or TIRZ Captured Value, for 2024	2024 Calculated TIF or TIRZ Captured Value	2025 Estimated Taxable Value, 4-14-2025	Base Taxable Value to Exclude from TIF or TIRZ Captured Value, for 2025	2025 Calculated TIF or TIRZ Captured Value	2025 New Property Taxable Value (included in Taxable Value)
ALLEN TIF #1	TA1	\$294,567,059	\$2,424,420	\$292,142,639	\$317,078,509	\$2,424,420	\$314,654,089	\$34,280
ALLEN TIF #2	TA2	\$1,220,667,612	\$81,267,393	\$1,139,400,219	\$1,349,708,785	\$81,267,393	\$1,268,441,392	\$36,294,422
ALLEN TIF #3	TA3	\$108,676,964	\$282,221	\$108,394,743	\$290,980,616	\$282,221	\$290,698,395	\$127,300,297
ALLEN TIF #4	TAL4	\$18,633,217	\$16,414,767	\$2,218,450	\$107,932,598	\$16,414,767	\$91,517,831	\$42,995,544
ANNA TIRZ #2	TAN02	\$123,765,044	\$15,118	\$123,749,926	\$114,919,938	\$15,118	\$114,904,820	\$1,425,409
ANNA TIRZ #3	TAN03	\$50,684,984	\$18,245	\$50,666,739	\$133,146,389	\$18,245	\$133,128,144	\$64,719,736
ANNA TIRZ #4	TAN04	\$86,401,459	\$53,194	\$86,348,265	\$173,941,569	\$53,194	\$173,888,375	\$72,170,158
ANNA TIRZ #5	TAN05	\$1,600,879	\$8,350	\$1,592,529	\$1,863,114	\$8,350	\$1,854,764	\$0
ANNA TIRZ #6	TAN06	\$115,643,750	\$67,261,273	\$48,382,477	\$156,349,262	\$67,261,273	\$89,087,989	\$25,827,308
CELINA TIRZ #2	TCL02	\$364,688,519	\$6,182,256	\$358,506,263	\$427,592,567	\$6,182,256	\$421,410,311	\$174,811
CELINA TIRZ #5	TCL05	\$6,469,297	\$4,582,987	\$1,886,310	\$55,244,273	\$4,582,987	\$50,661,286	\$255,712
CELINA TIRZ #6	TCL06	\$187,108,817	\$1,672,560	\$185,436,257	\$195,585,040	\$1,672,560	\$193,912,480	\$81,815
CELINA TIRZ #7	TCL07	\$201,744,092	\$19,189	\$201,724,903	\$201,019,386	\$19,189	\$201,000,197	\$129,759
CELINA TIRZ #9	TCL09	\$104,062,725	\$7,838	\$104,054,887	\$107,291,653	\$7,838	\$107,283,815	\$0
CELINA TIRZ #10	TCL10	\$65,551,788	\$14,153	\$65,537,635	\$82,642,697	\$14,153	\$82,628,544	\$4,389,176
CELINA TIRZ #11	TCL11	\$322,684,216	\$86,443,673	\$236,240,543	\$376,073,853	\$86,443,673	\$289,630,180	\$21,940,830
CELINA TIRZ #13	TCL13	\$128,125,449	\$382,197	\$127,743,252	\$504,578,087	\$382,197	\$504,195,890	\$37,278,398
CELINA TIRZ #15	TCL15	\$397,103	\$489,409	-\$92,306	\$395,172	\$489,409	\$0	\$0
CELINA TIRZ #16	TCL16	\$403,384	\$501,277	-\$97,893	\$420,815	\$501,277	\$0	\$0
DALLAS TIF #21	TDA21	\$318,110,812	\$30,002,385	\$288,108,427	\$322,183,941	\$30,002,385	\$292,181,556	\$44,065
FARMERSVILLE TFC #1	TFC1	\$242,042,104	\$54,904,342	\$187,137,762	\$273,705,930	\$54,904,342	\$218,801,588	\$6,340,435
FAIRVIEW TIRZ #1	TFV1	\$540,946,637	\$173,332,797	\$367,613,840	\$651,248,009	\$173,332,797	\$477,915,212	\$40,522,448
FRISCO TIF #1	TF1	\$2,300,838,836	\$16,059,872	\$2,284,778,964	\$2,510,066,153	\$16,059,872	\$2,494,006,281	\$1,426,676

**COLLIN CENTRAL APPRAISAL DISTRICT
2025 TIF & TIRZ CAPTURED VALUE ESTIMATE**

<u>TIF or TIRZ NAME</u>	ENTITY CODE	2024 TIF or TIRZ Taxable Value, as of 4-3-2025, after Supplement # 15	Base Taxable Value to Exclude from TIF or TIRZ Captured Value, for 2024	2024 Calculated TIF or TIRZ Captured Value	2025 Estimated Taxable Value, 4-14-2025	Base Taxable Value to Exclude from TIF or TIRZ Captured Value, for 2025	2025 Calculated TIF or TIRZ Captured Value	2025 New Property Taxable Value (included in Taxable Value)
FRISCO TIF #5	TF5	\$866,972,207	\$0	\$866,972,207	\$1,006,114,318	\$0	\$1,006,114,318	\$66,841,460
FRISCO TIRZ #6	TFR06	\$1,024,719,218	\$580,717,626	\$444,001,592	\$1,091,608,620	\$580,717,626	\$510,890,994	\$15,065,155
FRISCO TIRZ #7	TFR07	\$42,132,017	\$62,967	\$42,069,050	\$164,665,994	\$62,967	\$164,603,027	\$39,447,459
LAVON TIRZ #2	TLA02	\$89,307,482	\$709,003	\$88,598,479	\$266,371,855	\$709,003	\$265,662,852	\$138,463,382
MELISSA TIF #1	TM1	\$354,067,004	\$15,954,372	\$338,112,632	\$381,049,947	\$15,954,372	\$365,095,575	\$9,553,286
MCKINNEY TIF #1	TMC1	\$917,252,364	\$236,841,057	\$680,411,307	\$1,115,960,576	\$236,841,057	\$879,119,519	\$21,425,966
MCKINNEY TIF #2	TMC2	\$520,442,915	\$118,421,460	\$402,021,455	\$651,112,656	\$118,421,460	\$532,691,196	\$31,221,077
PLANO TIF #2	TP2	\$1,225,593,677	\$306,807,183	\$918,786,494	\$1,395,050,104	\$306,807,183	\$1,088,242,921	\$18,415,717
PLANO TIF #3	TP3	\$935,521,344	\$610,102,390	\$325,418,954	\$1,258,841,699	\$610,102,390	\$648,739,309	\$135,790,660
PLANO TIF #4	TP4	\$348,722,275	\$260,340,729	\$88,381,546	\$406,718,178	\$260,340,729	\$146,377,449	\$25,037,813
PLANO TIF #5	TP5	\$2,346,544,437	\$2,347,244,802	-\$700,365	\$2,469,681,196	\$2,347,244,802	\$122,436,394	\$0
PRINCETON TIRZ #1	TPN1	\$534,988,828	\$9,282,770	\$525,706,058	\$542,481,720	\$9,282,770	\$533,198,950	\$2,075,210
PRINCETON TIRZ #2	TPN2	\$129,935,086	\$1,065,912	\$128,869,174	\$119,368,073	\$1,065,912	\$118,302,161	\$231,474
PRINCETON TIRZ #3	TPN3	\$188,975,595	\$2,823,111	\$186,152,484	\$272,112,786	\$2,823,111	\$269,289,675	\$69,766,632
PRINCETON TIRZ #4	TPN4	\$14,843,155	\$14,848,539	-\$5,384	\$111,110,215	\$14,848,539	\$96,261,676	\$54,331,622
PRINCETON TIRZ #5	TPN5	\$104,019,780	\$1,042,422	\$102,977,358	\$208,481,163	\$1,042,422	\$207,438,741	\$67,677,655
PRINCETON TIRZ #6	TPN6	\$37,104,298	\$8,729,949	\$28,374,349	\$126,068,677	\$8,729,949	\$117,338,728	\$51,595,535
PROSPER TIF #1	TPR1	\$359,090,705	\$4,507,850	\$354,582,855	\$488,923,832	\$4,507,850	\$484,415,982	\$30,120,521
PROSPER TIF #2	TPR2	\$29,682,197	\$29,413	\$29,652,784	\$52,543,406	\$29,413	\$52,513,993	\$0
RICHARDSON TIF #2	TRC2	\$1,301,525,656	\$37,485	\$1,301,488,171	\$1,371,675,306	\$37,485	\$1,371,637,821	\$0
RICHARDSON TIF #3	TRC3	\$284,146,483	\$10,589,481	\$273,557,002	\$313,817,712	\$10,589,481	\$303,228,231	\$6,952,631
SACHSE TIRZ #3	TSA03	\$379,663,094	\$156,139,086	\$223,524,008	\$395,909,337	\$156,139,086	\$239,770,251	\$2,907,498