



AGENDA
CITY COUNCIL WORK SESSION
APRIL 28, 2025 @ 6:00 P.M.
JOSEPHINE CITY HALL, 201 MAIN STREET, JOSEPHINE, TEXAS 75173

City of Josephine YouTube Channel – live stream available.
<https://www.youtube.com/@CityofJosephine>

Jason Turney	Mayor
Doug Ewing	Place 1
Brad Ahlfinger	Place 2
Alex Esquivel	Place 3
Dr. Pam Sardo	Place 4
Gary Chappell	Place 5

The City of Josephine reserves the right to realign the order of the agenda at any time prior to adjournment. If during the course of the meeting covered by this notice, the City Council should determine that a closed or executive meeting or session of the City Council or a consultation with the attorney for the City should be held or is required, then such closed or executive meeting or session or consultation with attorney as authorized by the Texas Open Meeting Act, Texas Government Code §551.001 et seq. (the “Act”), will be held by the City Council at the date, hour and place given in this notice or as soon after the commencement of the meeting covered by this notice as the City Council may conveniently meet in such closed or executive meeting or session or consult with the attorney for the City concerning any and all subjects and all purposes permitted by the Act, including, but not limited to the following sanctions and purposes:

Texas Government Code Section

§551.071 – *Private consultation with the attorney for the City of Josephine*

§551.072 – *Discussing purchase, exchange, lease, or value of real property*

§551.073 – *Discussing gifts and donations*

§551.074 – *Discussing personnel or to hear complaints against personnel*

§551.087 – *Discussing economic development negotiations*

1. Meeting Opening – Work Session – Discussion only. No action will be taken.

1.1. Call to Order

1.2. Roll Call

2. Agenda software training – Presented by Jerrica Allgood.

3. State of the City Overview – Presented by Lisa Palomba, City Administrator, with staff support.

4. Servicing MUDs and Preserving Local Control.

5. Financial Outlook and Budget Planning – Presented by: Melissa Stillwell and staff.

6. Fire Chief/Emergency Management Coordinator Hiring Process.

7. Events Planning.

8. Personnel Planning.

9. Planning and Development Master Plans.

10. Goals, Priorities, and items for future agendas.

11. Adjournment.

I, PATTI BROOKS, CITY SECRETARY of the City of Josephine, Texas, do hereby certify that this notice was posted on the city website at: www.cityofjosephinetx.com, the Post Office, the City Park Bulletin Board and the front window of the City Hall on the 25th day of April 2025 and remained so posted for at least 72 continuous hours preceding the scheduled time of said meeting.

Approved By: Jason Turney, Mayor

Attest: Patti Brooks, City Secretary



City Council Strategic Planning Work Session Staff Report

Date: April 28, 2025

Prepared for: City Council

Prepared by: Lisa Palomba, City Administrator

Purpose of the Session

This strategic planning session serves as a working meeting for City Council and staff to review recent accomplishments, discuss current challenges, and provide feedback on goal setting and budget priorities for the remainder of FY 2024–25 and into FY 2025–26.

The session is also intended to guide future Council agendas. Due to the number of topics, staff anticipates additional work sessions will be needed before the filing deadline of proposed FY 2025–26 budget.

Staff will provide briefings on the state of the city, development issues, infrastructure planning, financial outlook, and potential funding opportunities. Council feedback will help shape policy direction, resource allocation, and long-term planning efforts. No actions will be taken during the work session.

Agenda Items

2. Agenda software training – Presented by Jerrica

Please bring Council issued laptops to the work session.

3. State of the City Overview – Presented by Lisa Palomba, City Administrator, with staff support

The City has achieved substantial progress in several key areas:

- Received the GFOA Budget Award, reflecting strong financial management
- Upgraded the City's S&P Credit Rating, improving borrowing conditions
- Created a Municipal Development District (MDD) to support economic development
- Allocated additional City sales tax revenue for greater budget flexibility
- Established an Industrial District in the ETJ to:
 - Preventing formation of new political subdivisions
 - Preserve ETJ and CCN boundaries
 - Protect MDD sales tax revenue
- Hired a City Planner to support current and long-range planning
- Initiated the transition of the Fire Department from volunteer to municipal status
- Completed the Community Center to support community quality of life
- Completed the City Hall Annex, expanding administrative capacity
- Made substantial progress on the Public Safety Building (completion expected by October 2025)

City staff have identified several key challenges:

- Continued rapid population growth and increased demand for services
- State-level preemption of local authority, particularly in the ETJ
- Growing number of MUDs surrounding city limits
- Pressures on maintaining control of ETJ and CCN boundaries
- Need for robust infrastructure capital planning
- Difficulty attracting/sustaining retail, commercial, and neighborhood services
- Planning for community buildout, including all CCN service area

4. Servicing MUDs and Preserving Local Control

The City continues to face pressure from both existing and proposed MUDs beyond city limits. Current state law prevents cities from stopping MUD formations in the ETJ (unless in an industrial district) and recent and pending legislation further erodes local authority. The Josephine utility CCN extends beyond the ETJ and the city has no control over formation of MUDs when they exist beyond our city limit and ETJ.

Major Developments:

- **Magnolia and Riverfield:** Actively building, with estimated 30 months of lot supply remaining
- **Wildflower:** Planned 3,600 homes and supported by agreements already in place; activity is paused for 12+ months due to slowed new home sales
- **Golden Barn:** Planned 1,313 lot development; developer is currently funding an infrastructure feasibility study (Kimley-Horn)
- **Hunt County MUD No. 3:** This is a 6,600-lot development. The developer petitioned to leave Josephine ETJ and has requested to transfer CCN to Nevada SUD (ETJ petition rejected due to technical issues as advised by the City Attorney)

Staff Recommendation:

Do **not** release ETJ or CCN due to risks including:

- Loss of control over 6,600 home development
- Loss of MDD revenue protection
- Loss of future utility revenue

Instead, staff recommends:

- Complete updating for the Water/Sewer Master Plan
- Enforcing plan requirements for all developers
- Requiring oversized infrastructure, cost-sharing, or developer-funded improvements as appropriate

Goal for Work Session: Council feedback regarding finalizing a formal policy for MUD developments outside city limits.

5. Financial Outlook and Budget Planning - Presented by: Melissa and staff

Current conditions and general budget planning information

A. FY 2024–25 Immediate Concerns

1. Ground Storage Needed ASAP due to Booster Pump Station Plans Cancelled

- DR Horton has paused construction in Wildflower, impacting plans for booster pump station and elevated storage tank
- The infrastructure was expected to support 1,000+ new in- city connections through 2028
- Kimley-Horn will present revised recommendations

2. Milton Street Sewer Line

- Previously planned for rehab; now urgent due to infiltration and activation of both PIDs (630 homes)
- Presentations by Kimley-Horn and Dunaway to follow

Capital Improvement Plans & New City Projects

NWWTP: Unfunded 6 million – unrestricted funds to cover the gap – no additional debt issuance required at this time

- Ground Storage Tank: Estimated 4 million, unrestricted funds to cover – no additional debt issuance required at this time

- City Hall Expansion: Staff office space is now in 4 buildings including City Hall, City Hall Annex, Community Center and Magnolia Wastewater Treatment Plant Building
- Assistant City Administrator, Kirk Peters, is working on initial estimate and design options; unrestricted funds may be able to cover architectural planning and construction – quotes are being prepared, and funding options will be reviewed at a future work session.
- Unrestricted funds will continue to be closely monitored to ensure the balance remains above the minimum threshold of six months of reserve funds for operating expenses

Other Economic updates

B. FY 2025–26 Discussion Items

- TMRS COLA Adj addition, quote received from TMRS, (based off 2023 valuation until actuary completes 2024 valuation in June/July)
- IT Needs: More on-site time including Computer & Software Needs
- Discuss Capital Plans & Vehicle Needs & Equipment Replacement
- City Hall Renovation (quotes & design in discussion)
- Water Meters Needed
- Community Requests: Fence surrounding Cemetery
- Street & Drainage Improvement Projects
- Ground Water Storage \$4m
- Multi-Year Needs
- Ending Passthrough Engineering Costs
- Request for Sidewalk Improvements (\$50k-\$70k, possible City/Homeowner Split Program)
- Request for \$5,400 to fix sidewalks by the sewer plants (Magnolia)
- Ambulance Fee Increase possible 3-4x increase.
- Grant Funded Opportunities
 - Collin County Parks Grant 50% cost share
 - BCBS Wellness-Outdoor Fitness Court 30%
- Replace Four Clay Sewer Lines (combination in house/outourced project)
- Request for Fence to be built around new Sewer Plant (\$20k-\$30k estimate)
- Request for \$150k for Drainage Projects
- Request for Admin Vehicle (sedan or suv <\$25k)
- Request for an Electronic Message Board (\$20k)
- Request for two Police Admin Vehicle (\$40k ea)
- Request for two new Police Vehicles (\$85k ea)
- Request for shields in each Police Vehicle (\$3k ea)
- Park Trees- Holiday Lights
- Hometown Hero Banners
- Request for AED's in each building, \$2,200 ea
- Request to Purchase Rifles (\$2,500 ea officer- current (3) rifles are 15 yrs old)
- Request for a 360 degree camera for Crime Photos \$16,000
- City Hall Monument Electronic/Masonry Sign \$55,000
- Smart Board-Planning/Engineering/Dev.
- Inflationary Pressures/FED Government Impacts on Josephine
- Potential for recession

Goal for Work Session: Council feedback and scheduling items for future agendas including resolution for May agenda regarding Milton sewer rehab and plans for ground storage tank.

6. Fire Chief / Emergency Management Coordinator Hiring Process

The Fire Chief will be appointed by and serve at the pleasure of City Council. The ideal candidate must meet TCFP requirements and demonstrate strong executive qualifications.

Staff Recommendation:

- A job description is being prepared
- Open application period: May–June
- Selection panel to include Full Council or Council subcommittee, City Administrator, and JVFD Chief
- Goal to hire in July

Goal for Work Session: Council feedback on the hiring process

7. Events Planning

8. Personnel Planning

- Executive Administrative Assistant-Management Intern UTD Part Time
- Planning Intern (UTA) Part Time
- Human Resource Generalist (August 2026-two months prior to new FY) Staff Increase by 50% with FD, current job openings, and new requests.
- City/Civil Engineer
- Utilities/Infrastructure Inspector (Shadow Position/On the Job Learning)
- PD Planning waiting on organizational study. Following Items identified by Chief Graham
 - Police move back to an 84 hour schedule
 - Police/Fire Administrative Assistant (backup?)
 - PD Field Lieutenant
 - Two additional Officers
 - Hire a new Detective to handle PR & Maintain Evidence Room
 - PD Certification Pay per year and Monthly Bi-lingual Pay
- Fire Department Planning- Waiting on Organization Study
- Part Time Firefighters plus Volunteers on stipend or hourly pay
- Parks & Recreation Crew Leader & Operator for Riverfield Park (DR Horton Funded? Cost Share?)
- Two Wastewater Operators (6 months prior to two New Plants being online for training purposes)
- Long Range Personnel Planning

Goal for Work Session: Information provided by staff and Council feedback.

9. Planning & Development Master Plans

Ongoing Initiatives

- Unified Development Code
 - Revised Subdivision and Design Standards
- Park & Trail Master Plan
- Impact Fee Study
- Drainage Fee Study

Upcoming Initiatives

- Future Land Use Plan Update
- Master Thoroughfare Plan Update
- Corridor Plans

Goal for Work Session: Information provided by staff and Council feedback

10. Goals, Priorities and Items for Future Agendas

- Council feedback on strategic goals and priorities
- Identify items for future agendas (work sessions or regular meetings)

MUD DEVELOPMENT MAP

MAP

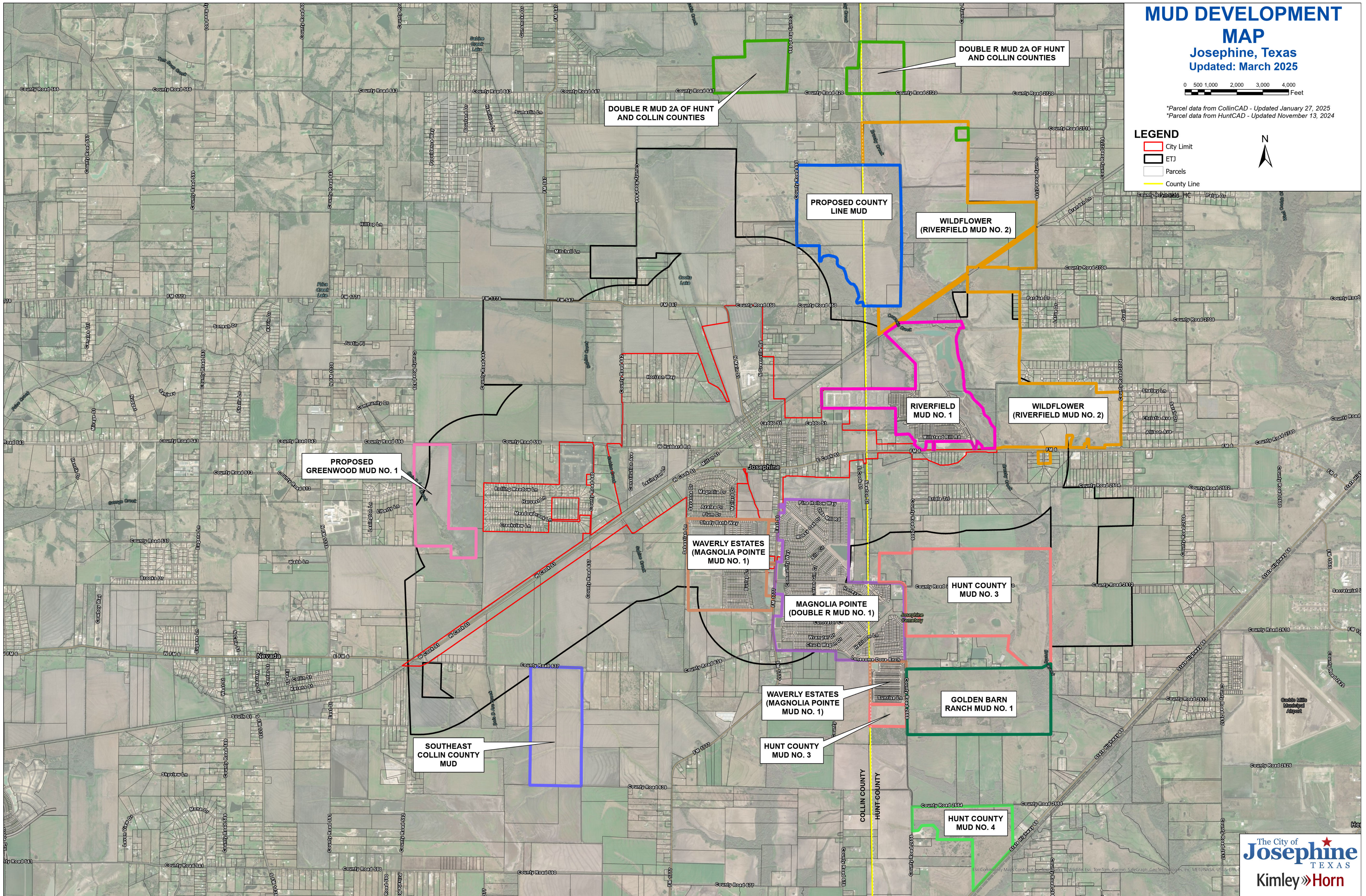
Josephine, Texas
Updated: March 2025

0 500 1,000 2,000 3,000 4,000 Feet

*Parcel data from CollinCAD - Updated January 27, 2025
*Parcel data from HuntCAD - Updated November 13, 2024

LEGEND

- City Limit
- ETJ
- Parcels
- County Line



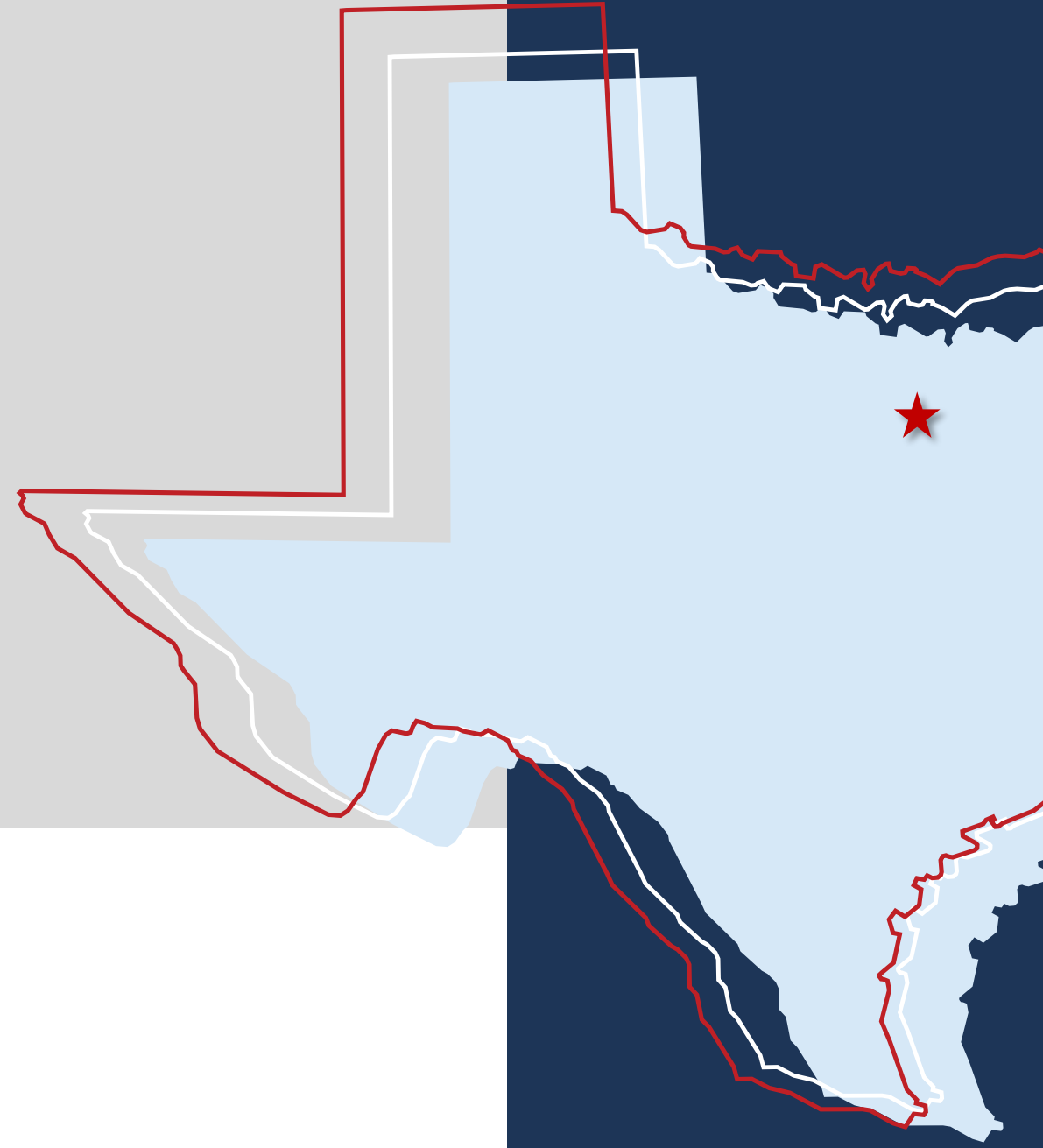
Prepared For:



APRIL 2025

City of Josephine

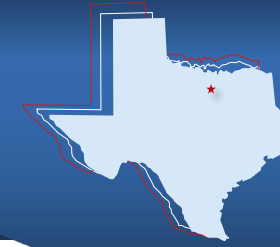
*STRATEGIC PLANNING AND
GOAL SETTING WORK SESSION*



Prepared By:



Proposed Developments (2023 Master Plan)

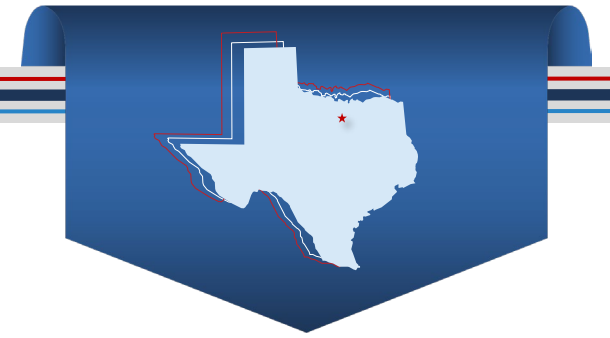


Current connections: 3, 869

Subdivision	Total Lots
Grandstone	145
Cross Creek Ranch (Hunt County MUD No. 3)	6,600
Golden Barn (Josephine 325 Development)	1,313*
Liberty Ranch	185
Liberty Ranch West	43
Magnolia Phase 10	330
Meadow Ridge	141
Morningside Phase 1	215
Morgan Farms (Morningside Phase 2)	415
Riverfield	821
Waverly Estates	848
Wildflower	3600
Shepherd Place (MF)	260

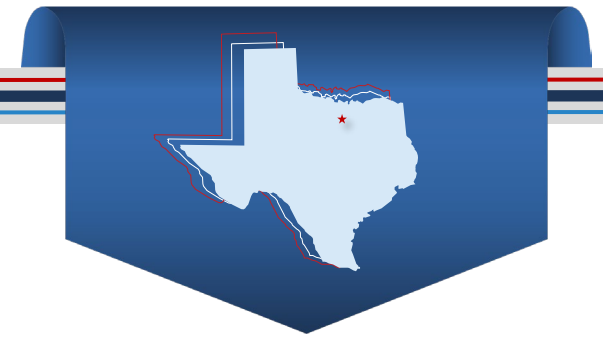
*The bolded have not started construction.

Ground Storage Recommendations



- Current GST Capacity: 1.20 MG
- Minimum recommended by NTMWD: 1.50 MG
- 1.5 MG GST is needed ASAP
 - 2026 is the earliest one could be constructed and be in service.
 - This will provide capacity through 2029

Ground Storage Recommendations (Cont.)



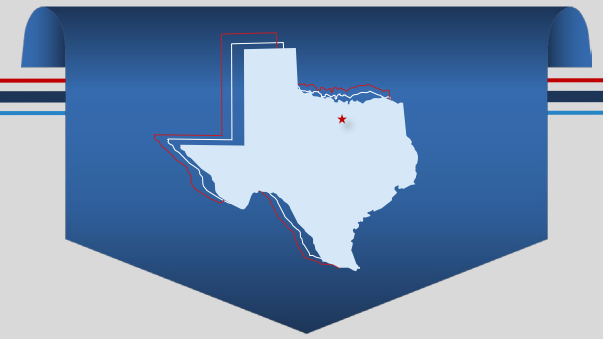
Year	Total No. of Connections	Recommended by NTMWD (1/3 Max Day)	Ground Storage (MG)	Notes
2023	2,681	0.91	0.70	
2024	3,379	1.14	1.20	
2025	4,586	1.51	1.20	
2026	5,640	1.85	2.70	*Adding 1.5 MG GST at PS#2
**2027	6,482	2.12	2.70	
2028	7,623	2.48	2.70	
2029	8,958	2.90	6.00	*Adding 4 MG GST at PS#2
2030	10,070	3.25	6.00	

Pumping Improvements



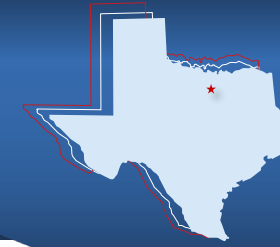
- TCEQ sets minimum pumping capacity based on how much elevated storage is in the distribution system.
- PS #2 Pumping Improvements:
 - 2 – 2,700 gpm pumps
- PS #1 Pumping Improvements:
 - 2 – 1,500 gpm pump

Pumping Improvements (Cont.)

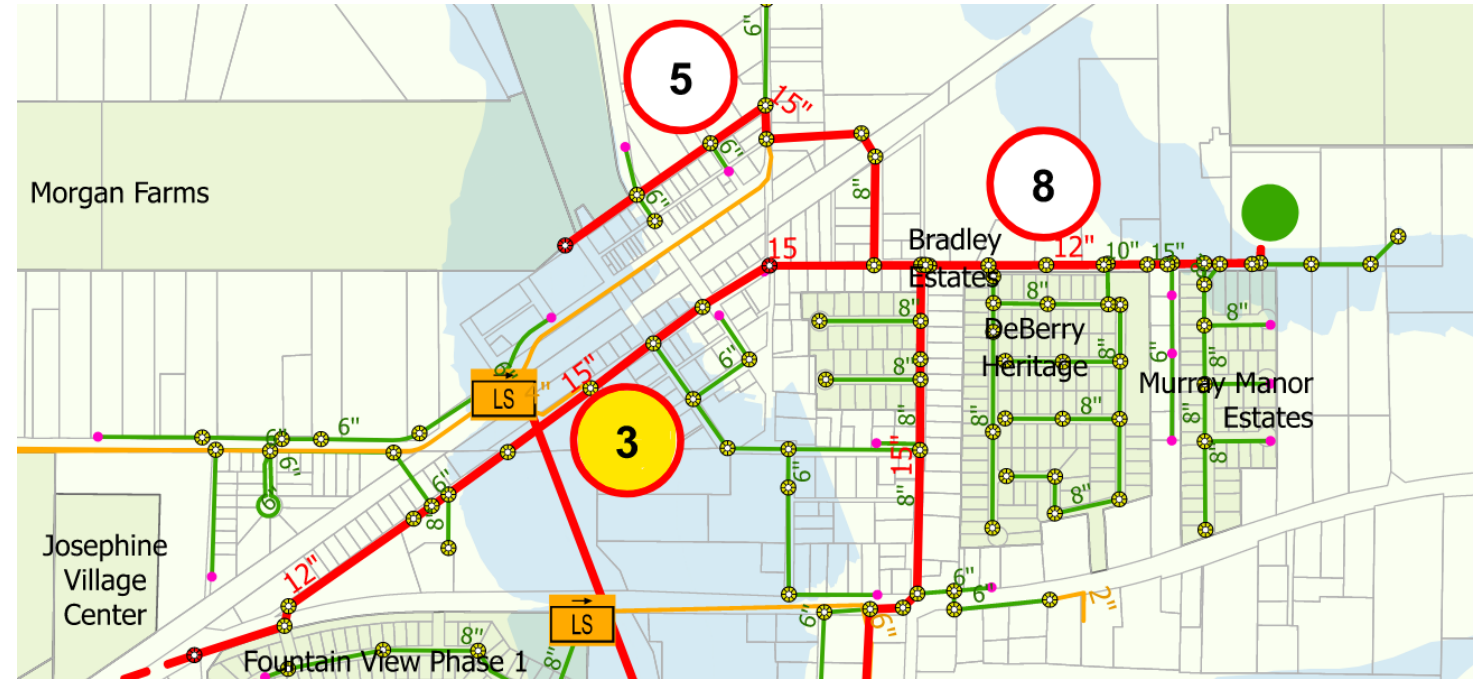


Year	Total Connections	Peak Hour (gpm)	0.6 gpm/ connection (TCEQ)	2.0 gpm/ connection (TCEQ)
Current	3,869	3,285	2,321	7,738
2025	4,586	3,944	2,752	9,172
2026	5,640	4,813	3,384	11,279
2027	6,482	5,517	3,889	12,963
2028	7,623	6,453	4,574	15,246
2029	8,958	7,540	5,375	17,916
2030	10,070	8,452	6,042	20,140

Milton Street Sanitary Sewer Rehabilitation



- Existing line is over capacity.
- 2023 Master Plan shows a 12" line and a 15" line are required for the 10-Year CIP Plan (Project No. 3).
- This project has been designed by KH and has gone out to bid including a roadway rehabilitation of Milton Street and Caddo Street.
- Lowest Bidder: \$1,545,657.40



BID SUMMARY

PROJECT Milton Street Sanitary Sewer Rehabilitation

JOB NO. 064611458

OWNER City of Josephine, TEXAS

DATE: April 10, 2025

Bidder	Pre-Bid Yes or No	Bid Bond Yes or No	Addendum Acknowledgement Yes or No	Base Bid	Days SC / FC
Kitching & Co., LLC	Yes	Yes	Yes	\$1,545,447.50	150/180
Canary Construction	Yes	Yes	Yes	\$3,273,450.00	160/200
Acadia Services, LLC	Yes	Yes	Yes	\$2,109,841.00	180/210
Dickerson Construction	Yes	Yes	Yes	\$1,872,650.87	210/240



April 8, 2025

Ms. Lisa Palomba
City Administrator
City of Josephine
P.O. Box 99
Josephine, Texas 75164

RE: Milton Street Sewer Replacement

Ms. Palomba,

In regards to the above reference project, the City has prepared design plans and solicited bids for work to replace and upsize the existing sewer line that runs along Milton and Caddo Street. This was a preplanned project that was anticipated to serve future growth generally to the west of the City as well as replace aging infrastructure that is susceptible to inflow and infiltration (I&I) during and after rainfall events.

Recent bids for the project have come in over budget so the City is intending to value engineer the design plans. In addition to this, the City has recently had discharge occurring prematurely out of manholes in this area due to I&I events that have been reported to the TCEQ.

In order to expedite this process and in turn protect the public health and safety of the City's residents, we recommend the City retain the services of a trusted contractor with whom the City has a good working relationship. Subchapter B, Section 252.022 of the Local Government Code lists General Exemptions with which the City does not have to follow regular competitive bidding procedures. We believe the City falls within its rights under this Section to quickly obtain the services necessary to successfully complete the project.

Please contact me if you should have any questions.

Sincerely,

A handwritten signature in black ink that reads "Jacob Dupuis".

Jacob Dupuis, P.E.

**City of Josephine
Milton Street
12" Gravity Line Extension**

Opinion of Probable Construction Cost (O.P.C.C.)

No.	Description	Unit	Quantity	Unit Price	Total
1	Removal of Existing 6-inch Sewer Line	LF	60	\$ 15.00	\$ 900.00
2	Furnish & Install 12" PVC Sanitary Sewer Pipe	LF	2,750	\$ 135.00	\$ 371,250.00
3	Furnish & Install State Highway Bore with 24" Steel Encasement for 12" Carrier Pipe	LF	65	\$ 750.00	\$ 48,750.00
4	Furnish & Install Creek Bore with 24" Steel Encasement for 12" Carrier Pipe	EA	50	\$ 750.00	\$ 37,500.00
5	Furnish & Install 5' Dia. Manhole	EA	6	\$ 10,000.00	\$ 60,000.00
6	Existing Manhole Abandonment	EA	6	\$ 1,000.00	\$ 6,000.00
7	Connections to Existing Manholes	EA	2	\$ 5,000.00	\$ 10,000.00
8	Connections to Existing Sewer Lines	EA	4	\$ 2,500.00	\$ 10,000.00
9	Reconnect Existing Sewer Service Connections	EA	33	\$ 1,500.00	\$ 49,500.00
10	Street & Driveway Repair	SY	2275	\$ 65.00	\$ 147,875.00
11	Mobilization, Bonding, & Insurance	LS	1	\$ 37,088.75	\$ 37,088.75

Construction Cost Estimate Subtotal	\$ 777,963.75
Contingency @ 10.0%	\$ 77,796.38

Total Construction Cost Estimate **\$ 855,760.13**

Sewer Line Improvements Engineering	
Design & Contract Administration	\$ 85,576.01
Construction Inspection	\$ 25,672.80

Total Non-Construction Cost Estimate **\$ 111,248.82**

Total Project Cost Estimate **\$ 967,008.94**

NOTE:

This is an O.P.C.C. only. Actual costs may vary depending on prevailing material, wage and fuel prices. Any required legal, permitting fees, connection fees or administrative costs are not included.



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

County GIS Population September 2024

Fire District	City	Total Pop.	MUD Pop.	Adj Total Pop.	1 Time Admin Fee	Annual Cost	1st/2nd Qtr Pymt	3rd Qtr Pymt	4th Qtr Pymt
BLFD	Blue Ridge	1339	3	1342	Paid	\$9,364.48	\$4,682.24	\$2,341.12	\$2,341.12
FVFD	Farmersville	4487	579	5066	\$2,000.00	\$37,350.55	\$18,675.28	\$9,337.64	\$9,337.64
JOFD	Josephine	2630	4152	6782	\$2,000.00	\$49,324.80	\$24,662.40	\$12,331.20	\$12,331.20
LVFD	Lavon	0	0	0	N/A	\$0.00	\$0.00	\$0.00	\$0.00
LCFD	Lowry Crossing	1987	0	1987	N/A	\$13,865.29	\$6,932.65	\$3,466.32	\$3,466.32
MSFD	Melissa	22690	0	22690	N/A	\$0.00	\$79,165.41	\$39,582.71	\$39,582.71
NVFD	Nevada	1556	0	1556	N/A	\$10,857.77	\$5,428.86	\$2,714.44	\$2,714.44
PNFD	Princeton	33565	8138	41703	Paid	\$291,003.53	\$145,501.77	\$72,750.88	\$72,750.88
RSFD	Royse City	0	0	0	N/A	\$0.00	\$0.00	\$0.00	\$0.00
WEFD	Weston	1138	3	1141	\$2,000.00	\$9,961.90	\$4,980.95	\$2,490.48	\$2,490.48
WMFD	Westminster	0	0	0	N/A	\$0.00	\$0.00	\$0.00	\$0.00
CC Total	Collin County	43144	0	43144	N/A	\$301,058.83	\$150,529.42	\$75,264.71	\$75,264.71
Total		112536	12875	125411		\$881,117.91			

Current Coverage- Subsidy \$1,533,000.00 Annual/ New rate/capita \$14.9

Fire District	City	Total Pop.	MUD Pop.	Adj Total Pop.	Annual Cost
BLFD	Blue Ridge	1339	3	1342	\$20,026.67
FVFD	Farmersville	4487	579	5066	\$75,599.92
JOFD	Josephine	2630	4152	6782	\$101,207.79
LVFD	Lavon	0	0	0	\$0.00
LCFD	Lowry Crossing	1987	0	1987	\$29,652.00
NVFD	Nevada	1556	0	1556	\$23,220.19
PNFD	Princeton	33565	8138	41703	\$622,333.87
RSFD	Royse City	0	0	0	\$0.00
WEFD	Weston	1138	3	1141	\$17,027.14
WMFD	Westminster	0	0	0	\$0.00
CC Total	Collin County	43144	0	43144	\$643,837.91
Total		89846	12875	102721	\$1,532,905.48

Drop 12 HR Unit- Subsidy \$1,202,000 Annual New Rate of \$11.701/capita

Fire District	City	Total Pop.	MUD Pop.	Adj Total Pop.	Annual Cost
BLFD	Blue Ridge	1339	3	1342	\$15,702.74
FVFD	Farmersville	4487	579	5066	\$59,277.27
JOFD	Josephine	2630	4152	6782	\$79,356.18
LVFD	Lavon	0	0	0	\$0.00
LCFD	Lowry Crossing	1987	0	1987	\$23,249.89
NVFD	Nevada	1556	0	1556	\$18,206.76
PNFD	Princeton	33565	8138	41703	\$487,966.80
RSFD	Royse City	0	0	0	\$0.00
WEFD	Weston	1138	3	1141	\$13,350.84
WMFD	Westminster	0	0	0	\$0.00
CC Total	Collin County	43144	0	43144	\$504,827.94
Total		89846	12875	102721	\$1,201,938.42

Percentage
1.306%
4.932%
6.602%
0.000%
1.934%
1.515%
40.598%
0.000%
1.111%
0.000%
42.001%
100.000%

Percentage
1.306%
4.932%
6.602%
0.000%
1.934%
1.515%
40.598%
0.000%
1.111%
0.000%
42.001%
100.000%

Downtown Decorations, Inc. is a leading supplier of commercial banners throughout Texas and North America and we can provide many customer references that will speak to the quality of our products as well as our outstanding customer service and product support. We are active members of the **Texas Municipal League, Texas Downtown Association, National Main Street, International Downtown Association, International Council of Shopping Centers** and many more. We are also a Texas **Buyboard** vendor with our **BuyBoard contract #735-24**.



I'm in our Texas office and I'll be happy to help. I have included a couple of links below that will give you information on our banners.....you will see that our materials, inks, UV protection, double rolled pockets, double edge stitching, construction, and warranty are the best in the business.

<https://downtownbanners.com/>

Please let me point out some of the features that set our banners apart from others:

- **Our Banners are all proudly USA made**
- **We provide a UV clearcoat protection to minimize sun fade and scratches**
- **We double roll the pockets and double stitch the seams for additional strength at the stress points**
- **We use the highest grade UV inks**
- **We provide brass grommets in all four corners of the banners for additional strength and to allow reversal**
- **We stand behind our banners with a three-year continuous warranty (not just three seasons like most), surpassing industry standards**

3/21/25 Phone Discussion: Banners estimate \$100 ea, Brackets estimate \$100 per set. In Cities where this is implemented there is often a Waitlist for families that want to participate, Cost Sharing Option with the family and Banners are hung for a period of time, then given to the family as a keepsake.

RIVERFIELD

Area A1 - Athletic Fields

Maintenance and Repair

Bleacher Maintenance	\$ 6,000.00	For discussion purposes. Based on cleaning and maintenance of 6 standard bleachers
Court Repair & Maintenance	\$ 2,500.00	Minor cracks, sealant Based on 4 courts
Court Equipment Repairs	\$ 2,400.00	Netting, etc. Based on 4 courts
Electrical Repair	\$ 1,600.00	Repairs beyond basic lighting and bulb replacement
Fence / Gate Repairs	\$ 5,000.00	Assumes pickleball courts and outfield area will be fenced.
Infield Maintenance	\$ 2,000.00	Dragging, raking, additional infield dirt, backstop repairs. Based on 1 baseball field
Irrigation Repairs	\$ 8,000.00	
Landscaping	\$ 8,000.00	Replacement landscape, sod remediation
Landscape Maintenance Contract	\$ 56,398.25	Based on NTLL Estimate 10/22/24
Lighting Repairs / Lights & Bulbs	\$ 6,800.00	Assuming fields and courts are lit + parking lot lighting
Locks & Keys	\$ 150.00	For necessary closings due to repairs, etc.
Outfield Maintenance	\$ 2,000.00	Additional mowing, fertilization to maintain playability. Based on 1 baseball field
Parking Lot / Sidewalks	\$ 1,600.00	Minor repairs, Accumulating Restriping
Pavilion / Seating Area	\$ 2,000.00	Per plans
Periodic Mows	\$ 14,400.00	Based on 4 soccer fields
Pest Control	\$ 2,600.00	Ant mounds, bait stations - will there be concessions?
Pitching Mound / Plate Maintenance	\$ 500.00	Based on 1 Baseball Field
Porter Service	\$ 6,000.00	Trash pickup, emptying bins. Avg. 2 visits/mo.
Pressure Washing	\$ 3,200.00	Periodic powerwashing of paved areas
Signs	\$ 750.00	Rule & Parking Lot Signage
Soccer Field Equipment	\$ 3,800.00	Based on routine repairs of goal nets, flags & field marking tools for 4 soccer fields
Storm / Debris Removal	\$ 1,600.00	Storm & Heavy Debris Removal
Total Maintenance and Repair	\$ 137,298.25	

Utilities

Anticipates fields will be lit + irrigation of landscaped areas.

Electric	\$ 16,000.00
Trash / Dumpster	\$ 4,200.00
Water	\$ 10,000.00
Total Utilities	\$ 30,200.00

Insurance

Crime Insurance	\$ 650.00	
Directors & Officers	\$ 1,600.00	
Property/Liability Insurance	\$ 8,200.00	Pickleball Court & Baseball
Umbrella	\$ 2,400.00	
Total Insurance	\$ 12,850.00	

Taxes

RIVERFIELD
Area A1 - Athletic Fields

Property Taxes	\$	100.00	Assumes land will belong to City, or taxed as common area if deeded to HOA
Total Taxes	\$	100.00	

Other Expenses

Contingency	\$	9,527.00	5%
Total Other Expenses	\$	9,527.00	

Total Operating Expense	\$	189,975.25
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Maintenance & Repair

Equipment Repair / Replacement	\$	1,250.00	Dog Play Equipment, larger replacements from reserves
Fence / Gate Repairs	\$	1,250.00	Preventive maintenance, larger repairs to come from reserves
Irrigation Repairs	\$	3,000.00	
Janitorial Service / Supplies	\$	1,600.00	Urine / Feces removal / odor control
Landscaping	\$	2,500.00	Landscape replacement, sod remediation
Landscape Maintenance Contract	\$	18,644.89	Based on NTLL Estimate 10/22/24, 6 months in 2025
Lighting Repairs / Lights & Bulbs	\$	750.00	
Parking Lot / Sidewalks	\$	1,200.00	Restriping, etc.
Pavilion / Seating Areas	\$	1,250.00	
Powerwashing	\$	1,600.00	Quarterly
Pet Station Service / Supplies	\$	7,800.00	Est 6 Stations, Weekly Year-Round Service
Pet Station Supplies	\$	1,200.00	Liners, bags
Signs - Amenity	\$	750.00	Initial Signage in 2025
Trash/Debris Removal	\$	800.00	Storm / Excessive Trash Cleanup
Trees	\$	2,600.00	Pruning, etc. outside scope of maintenance contract
Total Maintenance and Repair	\$	46,194.89	

Utilities

Electric	\$	4,500.00	Irrigation only - no hydration or wash stations
Trash Service	\$	720.00	City Trash Bin
Water	\$	8,000.00	Irrigation only - no hydration or wash stations
Total Utilities	\$	13,220.00	

Insurance

Crime Insurance	\$	650.00	Allocations based on exposure
Directors & Officers	\$	600.00	"
Property/Liability Insurance	\$	2,500.00	"
Umbrella	\$	1,200.00	"
Total Insurance	\$	4,950.00	

Taxes

Property Taxes	\$	100.00	Assumes land will belong to City, or taxed as common area if deeded to HOA
Total Taxes	\$	100.00	

Other Expenses

Contingency	\$	3,842.00	5% Contingency
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Total Other Expenses \$ 3,842.00

Total Operating Expense \$ 68,306.89

RIVERFIE

A

Maintenance and Repair

Electrical Repair	\$	750.00
Fence/Wall/Monument Repairs	\$	5,000.00
Fountain Repair	\$	-
Irrigation Repairs	\$	8,000.00
Landscaping	\$	8,000.00
Landscape Maintenance Contract	\$	107,880.33
Lighting Repairs / Lights & Bulbs	\$	1,200.00
Mailboxes	\$	2,800.00
Management Fees		
Parking Lot / Sidewalks	\$	500.00
Periodic Mowing		
<i>Pond/Lake Service Contract</i>	\$	4,800.00
<i>Pond/Lake Service Chemicals</i>	\$	5,000.00
<i>Pond/Lake Fountain Lighting</i>	\$	1,000.00
Signs	\$	300.00
Trash/Debris Removal	\$	800.00
Total Maintenance and Repair	\$	146,030.33

Utilities

Electric	\$	36,000.00
Gas	\$	600.00
Trash / Dumpster	\$	1,600.00
Water	\$	76,000.00
Total Utilities	\$	114,200.00

Insurance

Directors & Officers	\$	2,800.00
Property/Liability Insurance	\$	12,000.00
Umbrella	\$	6,000.00
Workers Compensation	\$	500.00
Total Insurance	\$	21,300.00

Taxes

Property Taxes	\$	100.00
Total Taxes	\$	100.00

Other Expenses

Contingency	\$	10,000.00
Total Other Expenses	\$	10,000.00

Total Operating Expense	\$	291,630.33
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LD RESIDENTIAL COMMUNITY

Area C3 - Trail & Ponds

Preventive maintenance, larger repairs to come from reserves
For Discussion Purposes.

Larger projects from reserves
Based on NTLL Estimate 10/22/24
Are park / pavilion areas lit? Trails?

Rough mows as needed
Removing to add to Shared Maintenance Budget
Removing to add to Shared Maintenance Budget
Minor repairs, LED light replacement from RES
Recreational Signs
Storm & Heavy Debris Removal

Increased based on full pool season, addt'l common areas
2025 Based on average of actuals

2025 Based on average of actuals + addt'l common areas.

City of Josephine
Tax Rate Analysis

Maintenance and Operations

	Rate per 100	2024 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000
No-New Revenue Rate	0.325361	272,411,353.00	886,320.30	325.36	(31.26)
\$0.016 increase	0.373236	272,411,353.00	1,016,737.24	373.24	16.61
\$0.031 increase	0.388236	272,411,353.00	1,057,598.94	388.24	31.61
\$0.036 increase	0.393236	272,411,353.00	1,071,219.51	393.24	36.61
\$0.050 increase	0.406623	272,411,353.00	1,107,687.22	406.62	50.00
\$0.093 increase	0.450000	272,411,353.00	1,225,851.09	450.00	93.38
Current Rate	0.356623	272,411,353.00	971,481.54	356.62	0.00
De Minimis Rate	0.515174	272,411,353.00	1,403,392.46	515.17	158.55
Rollback Tax Rate {Voter Approval}	0.343236	272,411,353.00	935,013.83	343.24	(13.39)

Debt Service

	Rate per 100	2024 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000
Debt Tax Rate	0.111474	272,411,353.00	303,667.83	111.47	(0.01)

Total

	Rate per 100	2024 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000
No-New Revenue Rate	0.436835	272,411,353.00	1,189,988.13	436.84	(31.26)
\$0.016 increase	0.484710	272,411,353.00	1,320,405.07	484.71	16.61
\$0.031 increase	0.499710	272,411,353.00	1,361,266.77	499.71	31.61
\$0.036 increase	0.504710	272,411,353.00	1,374,887.34	504.71	36.61
\$0.050 increase	0.518097	272,411,353.00	1,411,355.05	518.10	50.00
\$0.093 increase	0.561474	272,411,353.00	1,529,518.92	561.47	93.38
Current Rate	0.468097	272,411,353.00	1,275,149.37	468.10	-
De Minimis Rate	0.626648	272,411,353.00	1,707,060.30	626.65	158.55
Rollback Tax Rate {Voter Approval}	0.454710	272,411,353.00	1,238,681.66	454.71	(13.39)

	Receipts	Variance from Projection
Actual Collection	1,221,865.30	250,383.76

City of Josephine
Tax Rate Analysis

Maintenance and Operations

	Rate per 100	2025 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000	
No-New Revenue Rate	0.346715	290,000,000.00	1,005,473.50	346.72	(9.91)	33,991.96
\$0.01 increase	0.370000	290,000,000.00	1,073,000.00	370.00	13.38	101,518.46
\$0.03 increase	0.390000	290,000,000.00	1,131,000.00	390.00	33.38	159,518.46
\$0.04 increase	0.400000	290,000,000.00	1,160,000.00	400.00	43.38	188,518.46
\$0.06 increase	0.420000	290,000,000.00	1,218,000.00	420.00	63.38	246,518.46
Current Rate	0.356623	290,000,000.00	1,034,206.70	356.62	0.00	62,725.16
De Minimis Rate	0.518322	290,000,000.00	1,503,133.80	518.32	161.70	99,741.34
Rollback Tax Rate {Voter Approval}	0.343236	290,000,000.00	995,384.40	343.24	(13.39)	60,370.57

Debt Service

	Rate per 100	2025 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000
Debt Tax Rate	0.111474	290,000,000.00	323,274.60	111.47	(0.01)

Total

	Rate per 100	2025 Taxable Value	This Year's Tax Levy	Tax per \$100,000	Increase/Decrease Per \$100,000
No-New Revenue Rate	0.458189	290,000,000.00	1,328,748.10	458.19	(9.91)
\$0.01 increase	0.481474	290,000,000.00	1,396,274.60	481.47	13.38
\$0.03 increase	0.501474	290,000,000.00	1,454,274.60	501.47	33.38
\$0.04 increase	0.511474	290,000,000.00	1,483,274.60	511.47	43.38
\$0.06 increase	0.531474	290,000,000.00	1,541,274.60	531.47	63.38
Current Rate	0.468097	290,000,000.00	1,357,481.30	468.10	-
De Minimis Rate	0.629796	290,000,000.00	1,826,408.40	629.80	161.70
Rollback Tax Rate {Voter Approval}	0.454710	290,000,000.00	1,318,659.00	454.71	(13.39)



COLA: New Repeating Option

FOR RETIREES

Effective May 27, 2023, the Texas Legislature amended the TMRS Act to provide participating cities with a new repeating COLA option.

What is the new repeating COLA option?

Currently, COLAs are calculated retroactively by looking back to the cumulative change in the Consumer Price Index (CPI) since each retiree's retirement date, which can be many years. The new option calculates the COLA only going back to the change in the CPI for one year. Cities have a three-year period (2023-2025) in which to adopt the new option.

How can a city use the new repeating COLA option?

A city only can use the new repeating COLA option to maintain or increase their repeating COLA CPI percentage. They cannot decrease it.

How does the new repeating COLA option impact a retiree?

It won't unless a city adopts the new option. A city does not have to adopt the new repeating COLA option. If a city does adopt it, the impact on each retiree depends on many factors, but no retiree's current monthly benefit will be reduced.

What if a retiree receives a repeating COLA?

If a retiree is receiving a repeating COLA, that COLA remains in effect, absent city action. Again, nothing changes unless a city takes action to change its repeating COLA.

Member Service Center

800-924-8677

Fax • 512-476-5576

Website

tmrs.com

Mailing Address

P.O. Box 149153

Austin, TX 78714-9153

2025 Rates • Josephine

March 7, 2025

Plan Provisions	Current	Option 4	Option 5	Option 6
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	100% (Repeating)	100% (Repeating)	100% (Repeating)	100% (Repeating)
Transfer USC *	Yes	Yes	Yes	Yes
COLA	None	50% (Repeating)	70% (Repeating)	70% (Repeating)
Retroactive COLA	No	Yes	Yes	Yes
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	10.93%	12.91%	10.93%	13.70%
Prior Service Rate	<u>1.41%</u>	<u>2.28%</u>	<u>1.43%</u>	<u>2.63%</u>
Retirement Rate	12.34%	15.19%	12.36%	16.33%
Supplemental Death Rate	<u>0.17%</u>	<u>0.17%</u>	<u>0.17%</u>	<u>0.17%</u>
Total Contribution Rate	12.51%	15.36%	12.53%	16.50%
Unfunded Actuarial Liability	\$291,654	\$477,910	\$293,740	\$552,067
Funded Ratio	82.6%	74.3%	82.5%	71.4%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 8 employees with service in other TMRS cities eligible for transfer USC.

Actuarial Valuation will be completed and 2026 Plan Change will be sent in Early July. Unfunded \$291,654 was sent in Dec 2024, and will be deducted on new plan change. December 31st, 2025 is the deadline to chose the NonRetroActivePlan and we will lose the ability to chose this plan set by Legislature.

2025 Rates • Josephine

March 7, 2025

Plan Provisions	Current	Option 7	Option 8	Option 9
Employee Contribution Rate	7%	7%	7%	7%
City Matching Ratio	2 to 1	2 to 1	2 to 1	2 to 1
Updated Service Credit (USC)	100% (Repeating)	100% (Repeating)	100% (Repeating)	100% (Repeating)
Transfer USC *	Yes	Yes	Yes	Yes
COLA	None	30% (Repeating)	50% (Repeating)	70% (Repeating)
Retroactive COLA	No	No	No	No
Retirement Eligibility Any Age	20 years	20 years	20 years	20 years
Vesting	5 years	5 years	5 years	5 years
Supplemental Death Benefit	Actives + Retirees	Actives + Retirees	Actives + Retirees	Actives + Retirees
Contribution Rates	2025	2025	2025	2025
Normal Cost Rate	10.93%	11.95%	12.70%	13.51%
Prior Service Rate	<u>1.41%</u>	<u>1.86%</u>	<u>2.19%</u>	<u>2.54%</u>
Retirement Rate	12.34%	13.81%	14.89%	16.05%
Supplemental Death Rate	<u>0.17%</u>	<u>0.17%</u>	<u>0.17%</u>	<u>0.17%</u>
Total Contribution Rate	12.51%	13.98%	15.06%	16.22%
Unfunded Actuarial Liability	\$291,654	\$387,677	\$457,661	\$532,976
Funded Ratio	82.6%	78.1%	75.1%	72.1%
Benefit Increase Amortization Period	20 years	20 years	20 years	20 years

* As of the December 31, 2023 valuation date, there were 8 employees with service in other TMRS cities eligible for transfer USC.

Actuarial Valuation will be completed and 2026 Plan Change will be sent in E arly July. Unfunded \$291,654 was sent in Dec 2024, and will be deducted on new plan change. December 31st, 2025 is the deadline to chose the NonRetroActivePlan and we will lose the ability to chose this plan set by Legislature.