



**AGENDA FOR
WORK SESSION - 6:00 PM
REGULAR CITY COUNCIL MEETING – 6:30 PM
MONDAY, JULY 28, 2025
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142**

CALL WORK SESSION TO ORDER Mayor calls the Work Session to order, states the date and time, states Councilmembers present, and declares a quorum present.**

WORK SESSION A Work Session is used to explore matters of interest to one or more City Council Members or the City Manager for the purpose of giving staff direction on whether or not such matters should be placed on a future regular or special meeting of the Council for citizen's input, City Council deliberation and formal City action. Although Work Sessions are public meetings, and citizens have a legal right to attend, they are not public hearings, so citizens are not allowed to participate in the session.

1. Presentation and discussion of the proposed adoption of Land Use Assumptions and a Capital Improvements Plan under which wastewater impact fees may be imposed.
2. Discussion regarding items on the Regular Session Agenda, including the consideration of Executive Session items

EXECUTIVE SESSION

3. The City Council will recess into Executive Session pursuant to Texas Government Code for an executive session regarding the following:
 - a. Sec. 551.072. DELIBERATION REGARDING REAL PROPERTY; CLOSED MEETING. To deliberate the purchase, exchange, lease, or value of real property regarding: Borders Circle
 - b. Sec. 551.071(1) and (2); CONSULTATION WITH ATTORNEY: (1) To consult with City Attorney on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with the Texas Open Meetings Act and (2) for Council to seek the advice of its attorney about pending or contemplated litigation: Impact Fees

RECONVENE INTO OPEN SESSION In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session.

4. Consider and take appropriate action, if any, on matters discussed in Executive Session.

WORK SESSION ADJOURNMENT

PLEDGE OF ALLEGIANCE

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, states Councilmembers present, and declares a quorum present.**

CITIZENS COMMENTS / REQUEST TO SPEAK ON AGENDA ITEMS (5 MINUTES) Comments about any of the Council agenda items may be taken into consideration at this time or during the agenda item. Comments are limited to five (5) minutes per individual unless additional time is otherwise required by law for translation. Speaking time is not transferable. Citizens may address the City Council on any subject but must first complete a Request to Speak Form so that the Mayor may call your name to speak at the appropriate time on the Agenda. Comments must be directed to the Council as a whole. **When addressing the Council, please step forward to the speaker's podium, state your name and address, and direct your comments to the Mayor and City Council.**

PROCLAMATION

5. Parks and Recreation Month - July 2025

RECOGNITION

6. Business of the Month - Snap Fitness
7. Court Clerk Level I Certification - Autumn McBee
8. Certified Government Finance Officer Designation - Michelle McClain

CONSENT AGENDA

9. Consider and take appropriate action on the minutes from the June 23, 2025, Work Session and Regular City Council meeting.
10. Consider and take appropriate action on the minutes from the July 14, 2025, Special City Council meeting.
11. Consider and take appropriate action to reschedule the Regular City Council Meeting set for Monday, August 25, 2025, to Monday, August 18, 2025.
12. Consider and take appropriate action on Resolution R-20-25, a resolution of the City Council of the City of Kaufman, Texas, authorizing the City Manager to enter into an agreement with the Texas Department of Transportation to temporarily close portions of SH 243 (one-way traffic operation around the Kaufman County Courthouse), Business SH-34 (S. Washington Street from E. Mulberry St. to US 175) and East Fair Street (Westbound US 175 Frontage road from Bypass-34 to S. Washington St.) on Saturday, October 11, 2025, from 7:30 a.m. until 11:00 a.m. for the purpose of the 2025 Kaufman Harvest Fest Parade; and providing for an effective date.
13. Consider and take appropriate action on Resolution R-21-25, a resolution of the City Council of the City of Kaufman, Texas, authorizing the City Manager to enter into an agreement with the Texas Department of Transportation to temporarily close State Highway 243 from Jefferson Street to Washington Street on Saturday, October 11, 2025, from 5:00 a.m. until 7:00 p.m. for the 2025 Kaufman Harvest Fest Event; and providing an effective date.
14. Consider and take appropriate action on Resolution R-22-25, a resolution of the City of Kaufman, accepting Public Improvements for Freeman Farm and establishing the date for a two (2) year warranty period.

END OF CONSENT AGENDA

PUBLIC HEARING

15. Conduct a Public Hearing and consider and take appropriate action on Ordinance No. O-18-25, an ordinance of the City Council of the City of Kaufman, adopting the “Land Use Assumptions”, and the “Capital Improvements Plan – Wastewater Facilities 2025-2045” for wastewater, each being a component of the “Capital Improvements Plan for Wastewater 2025-2045” for the City of Kaufman; Providing Amendments to Section 9.05.001, “Adoption of Land Use Assumptions and Capital Improvements Plan” of Division 1, “Generally” of Article 5, “Impact Fees” of Chapter 9, “Planning and Development Regulations” of the Code of Ordinances to adopt Land Use Assumptions and the Wastewater Capital Improvements Plan for 2025-2045 as set forth in the Capital Improvements Plan for Wastewater 2025-2045; and providing an effective date.
 - a. Presentation
 - b. Public Hearing
 - c. Consider and take appropriate action on Ordinance O-18-25
16. Conduct a public hearing and take appropriate action on a Replat of French & Wilson Addition, Block 37, being a partial replat of Block 37 of the Wilson Addition, to create one single-family residential lot. The subject property consists of approximately 0.208 acres, situated in the J.B. Cole Survey, Abstract No. 84, City of Kaufman, Kaufman County, Texas, and is generally located at 608 S. Wilson Street (Parcel IDs 24188 and 24189). (Case No. RP-01-25)
 - a. Presentation.
 - b. Public Hearing
 - c. Consider and take appropriate action on a Replat for French & Wilson Addition, Block 37

DISCUSSION/ACTION ITEMS

17. Consider and take appropriate action on the **Land Study and Preliminary Plat of The Trails**, on 132.44 acres out of the Thomas Beedy Survey, Abstract No. 21, City of Kaufman, Kaufman County, Texas, generally located on the east side of FM 2727 (Property IDs 2199, 2206, 2207, 187114, 213257, 213258). (Case No: PP-02-25)
18. Consider and take appropriate action on Ordinance O-19-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 1, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 1, and including applicable TIRZ Credit Calculation, as set forth in Exhibit “A” to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. (“Georgetown”)

19. Consider and take appropriate action on Ordinance O-20-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 2, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 2 as set forth in Exhibit "A" to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. ("Prairie Creek")
20. Consider and take appropriate action on Ordinance O-21-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 3, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 3 as set forth in Exhibit "A" to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. ("Freeman Farms")
21. Consider and take appropriate action on an interlocal cooperative agreement for Kaufman Public Improvement District No. 3 Assessment Collection between the City of Kaufman, Texas, and Kaufman County, Texas; and authorizing the Mayor or his designee to execute necessary documents.
22. Consider and take appropriate action on Chapter 380 Economic Development and Performance Agreement between the City of Kaufman, Texas and Lowe's Companies, Inc.; and authorizing the Mayor to execute necessary documents.
23. Consider and take appropriate action on Ordinance O-22-25, an Ordinance of the City of Kaufman, Texas, amending Chapter 5 "Business Regulations" of the City's Code of Ordinances by adopting Article 5.11 "Film and Media Production" providing for the regulation of filming activities affecting city-owned and controlled and related property, equipment and personnel for motion picture production; delegating authority to City Manager for administering regulations adopted hereby; amending Appendix A "Fee Schedule" of the City of Kaufman's Code of Ordinance, Article A1.00 "Miscellaneous Fees" to adopt a new section A1.005 "Film Friendly Fees"; providing for the incorporation of premises; providing cumulative repealer, savings and severability clauses; providing for a penalty; determining compliance with the Texas Open Meetings Act; providing for publication; and; and providing an effective date.
24. Consider and take appropriate action on an amendment to the Investment Grade Audit Agreement with Schneider Electric Buildings Americas, Inc.; and authorize the Mayor or his designee to execute necessary documents.
25. Consider and take appropriate action on a contract for Fiscal Year 2026 health benefits plans, and authorizing the Mayor or his designee to execute necessary documents.
26. Consider and take appropriate action on Resolution R-23-25, a resolution of the City Council of the City of Kaufman, Texas, setting a public hearing for September 8, 2025, to receive

public input on the advisability of proposed updates to the City of Kaufman Land Use Assumptions and the Water and Roadway Capital Improvements Plans, and amendments to the Water Impact Fee within the corporate limits and ETJ of the City and the Roadway Impact Fee within the corporate limits of the City; and providing an effective date.

27. Consider and take appropriate action on Resolution R-24-25, a resolution of the City Council of the City of Kaufman, Texas, setting a public hearing for September 8, 2025, to receive public input on the advisability of the adoption of a Wastewater Impact Fee within the corporate limits and ETJ of the City and providing an effective date.

ANNOUNCEMENTS AND REPORTS FROM CITY MANAGER

28. Receive an update and discussion regarding the following:
- a. Budget Work Session Meetings - August 4 & August 11 (if needed)
 - b. Special City Council Meeting - September 8
 - c. National Night Out - October 7
 - d. 2025 TML Conference - Fort Worth - October 29-31, 2025
 - e. Discussion Items Report (DIR)
 - f. STAR Transit Ridership Report - June 2025
 - g. Careflite Compliance Report - June 2025
 - h. Fire Department Monthly Report - June 2025
 - i. Police Department Monthly Report - June 2025
 - j. Development Services Monthly Report - June 2025
 - k. Monthly Calendars Attached

ADJOURNMENT

I, RACHEL BALTHROP MENDOZA, ASSISTANT CITY MANAGER, DO HEREBY CERTIFY THAT THIS NOTICE OF MEETING WAS POSTED ON THE WINDOW AT KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS, A PLACE CONVENIENT AND READILY ACCESSIBLE TO THE GENERAL PUBLIC AT ALL TIMES AND SAID NOTICE WAS POSTED AT THE KAUFMAN MUNICIPAL COMPLEX, 209 S. WASHINGTON, KAUFMAN, TEXAS AT 5:00 P.M. ON JULY 25, 2025, AND REMAINED SO POSTED CONTINUOUSLY FOR AT LEAST 72 HOURS PRECEDING THE SCHEDULE TIME OF SAID MEETING.



RACHEL BALTHROP MENDOZA
ASSISTANT CITY MANAGER

THE CITY COUNCIL RESERVES THE RIGHT TO ADJOURN INTO EXECUTIVE SESSION AT ANY TIME DURING THE COURSE OF THIS MEETING TO DISCUSS ANY OF THE MATTERS LISTED ABOVE, AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE. SECTION 551.071 (CONSULTATION WITH ATTORNEY).

THE BUILDING IN WHICH THE ABOVE MEETING WILL BE CONDUCTED IS WHEELCHAIR ACCESSIBLE AND PARKING SPACES FOR THE MOBILITY IMPAIRED ARE AVAILABLE. PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILIARY AIDS OR SERVICES SUCH AS INTERPRETERS FOR PERSONS WHO ARE DEAF OR HEARING IMPAIRED, READERS, OR LARGE PRINT ARE REQUESTED TO CONTACT THE CITY SECRETARY'S OFFICE AT 972-932-2216 AT LEAST TWO (2) WORKING DAYS PRIOR TO THE TIME OF THE MEETING SO THAT APPROPRIATE ARRANGEMENTS CAN BE MADE.



City of Kaufman

Proclamation

WHEREAS, the City of Kaufman's Parks and Recreation Division plays a vital role in strengthening our community by promoting health and wellness, encouraging active lifestyles, and enhancing overall quality of life; and

WHEREAS, time spent in nature through parks and recreation has been shown to improve mental health by reducing stress, enhancing mood, and supporting cognitive development across all age groups; and

WHEREAS, our parks provide essential spaces for physical activity, including sports, walking trails, and outdoor programs that inspire healthy habits and community connection; and

WHEREAS, parks and recreation departments are leaders in delivering vital services such as healthy meals, youth development programs, and environmental education that foster equity and opportunity; and

WHEREAS, the U.S. House of Representatives has designated July as National Parks and Recreation Month to recognize the essential value these public spaces bring to our well-being, environment, and civic pride;

NOW, THEREFORE, I, Jeff Jordan, Mayor of the City of Kaufman, and on behalf of the Kaufman City Council, do hereby proclaim July 2025 as:

National Parks and Recreation Month

IN WITNESS WHEREOF, I have set my hand and caused the Seal of the City to be affixed this 28th day of July 2025.

Jeff Jordan, Mayor, City of Kaufman



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 7.

Dept.: Administration

Consent Agenda

SUBJECT:

Consider and take appropriate action on the minutes from the June 23, 2025, Work Session and Regular City Council meeting.

BACKGROUND:

See the attached minutes from the June 23, 2025, Work Session and Regular City Council meeting.

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of the minutes from the June 23, 2025, Work Session and Regular City Council meeting.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐



**MINUTES OF THE
WORK SESSION - 6:00 P.M.
REGULAR CITY COUNCIL MEETING – 6:30 P.M.
MONDAY, JUNE 23, 2025
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142**

CALL WORK SESSION TO ORDER Mayor calls the Work Session to order, states the date and time, states Councilmembers present, and declares a quorum present.**

Mayor Pro-Tem Phillips called the work session to order at 6:01 p.m. Councilmembers present were Matt Phillips, Charles Gillenwater, Jason Nelson, Lisa Parker, Ashlea Longenecker, and Quattro Borders. Mayor Jordan was absent. Mayor Pro-Tem Phillips declared a quorum present. Also present were City Manager Mike Holder, Assistant City Manager Rachel Balthrop Mendoza, City Attorney Ann Montgomery, City Secretary Jessie Hanks, Economic Development Director Stewart McGregor, Marketing and Community Relations Emily Golden, and Fire Chief Rhea Copper.

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1. Discussion regarding the Film Friendly Texas (FFTX) community certification requirements and benefits to the City of Kaufman as outlined by the Texas Film Commission.

Ms. Golden and Mr. McGregor informed the Council about the Film Friendly Texas program through the Texas State Governor's office. Ms. Golden outlined the requirements for a community to become Film Friendly, next steps for implementing the program, and the process for submitting an application for the program. She reviewed the effects this program will have on the community if approved. Mr. McGregor briefed the Council about the potential economic impact of this program. There was a discussion regarding the need and purpose of establishing administrative policy documents.

2. Discussion regarding items on the Regular Session Agenda, including the consideration of Executive Session items

Mr. Holder briefly reviewed item 7 on the Regular Session Agenda.

WORK SESSION ADJOURNMENT

There being no further business, Mayor Pro-Tem Phillips adjourned the work session at 6:24 p.m.

PLEDGE OF ALLEGIANCE

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, states Councilmembers present, and declares a quorum present.**

Mayor Pro-Tem Phillips called the City Council Meeting to order at 6:31 p.m. Councilmembers present were Matt Phillips, Charles Gillenwater, Jason Nelson, Lisa Parker, Ashlea Longenecker, and Quattro Borders. Mayor Jordan was absent. Mayor Pro-Tem Phillips declared a quorum present. Also present were City Manager Mike Holder, Assistant City Manager Rachel Balthrop Mendoza, City Attorney Ann Montgomery, City Secretary Jessie Hanks, Economic Development Director Stewart McGregor, Development Services Director Johnny Bray, Senior Planner Martin Mares, Fire Chief Rhea Cooper, Police Captain Colter Leftwich, and Police Chief Les Edwards.

CITIZENS COMMENTS / REQUEST TO SPEAK ON AGENDA ITEMS (5 MINUTES) Comments about any of the Council agenda items may be taken into consideration at this time or during the agenda item. Comments are limited to five (5) minutes per individual unless additional time is otherwise required by law for translation. Speaking time is not transferable. Citizens may address the City Council on any subject but must first complete a Request to Speak Form so that the Mayor may call your name to speak at the appropriate time on the Agenda. Comments must be directed to the Council as a whole. **When addressing the Council, please step forward to the speaker's podium, state your name and address, and direct your comments to the Mayor and City Council.**

John Taylor, 3 Borders Circle, Kaufman, Texas 75142, provided the Council with a handout regarding the proposal to install a fire hydrant on Borders Circle. He expressed his desire to have the city install a fire hydrant on Borders Circle to provide adequate emergency fire protection for the houses located on the street.

RECOGNITION

3. Business of the Month - Kaufman Family Dentistry

Mayor Pro-Tem Phillips, Mr. McGregor, and Anne Glasscock, Chief Executive Officer of the Kaufman Chamber of Commerce, announced Kaufman Family Dentistry as the June 2025 Business of the Month.

CONSENT AGENDA

4. Consider and take appropriate action on the minutes from the May 14, 2025, Special City Council meeting.
5. Consider and take appropriate action on the minutes from the May 19, 2025, Work Session and Regular City Council meeting.
6. Consider and take appropriate action on the minutes from the June 16, 2025, Special City Council meeting.
7. Consider and take appropriate action on Resolution R-17-25, a resolution of the City Council of the City of Kaufman, Texas, authorizing the award for engineering services provider for the 2022 Texas Hazard Mitigation Assistance Grant application and project implementation; and providing an effective date.

Councilmember Gillenwater made a motion to approve Consent Agenda items 4 through 7 as presented. The motion was seconded by Councilmember Parker and passed 6/0.

END OF CONSENT AGENDA

PUBLIC HEARING

8. Second Reading: Conduct a public hearing, consider and take appropriate action on Ordinance O-06-25, an ordinance of the City Council of the City of Kaufman, Texas, granting to Oncor Electric Delivery Company LLC, its successors and assigns, a non-exclusive electric power franchise to use the present and future streets, alleys, highways, public utility easements, public ways and other public property of the City of Kaufman, Texas; providing conditions of franchise authority; providing for indemnification by the company; providing for compensation therefor; providing for an effective date and a term of said franchise; providing for the repeal of all existing franchise ordinances to Oncor Electric Delivery Company LLC, its predecessors and assigns; providing a severability clause; providing for written acceptance of this franchise; and finding that the meeting at which this ordinance is passed is open to the public.

a. Presentation

Mr. Holder informed the Council this is the second reading for the Oncor Franchise Agreement. He stated there were no changes from the first hearing.

b. Public Hearing

Mayor Pro-Tem Phillips opened the public hearing at 6:41 p.m. There being no speakers present, Mayor Pro-Tem Phillips closed the public hearing at 6:41 p.m.

c. Consider and take appropriate action on Ordinance O-06-25

Councilmember Parker made a motion to approve Ordinance O-06-25 as presented. The motion was seconded by Councilmember Nelson and passed 6/0.

9. Conduct a public hearing, consider and take appropriate action on Ordinance O-16-25, an ordinance of the City Council of the City of Kaufman, Texas, amending the Zoning Ordinance to provide a request for a **Specific Use Permit (SUP-59)** for alcoholic beverage sales in conjunction with a restaurant (Morita's Brunch) on approximately **0.5142 acres of land**, located at 300 East Cherry Street, Suite A, being Lot 1, Block 39 of the Fantasy Plaza Addition, City of Kaufman, Kaufman County, Texas (Parcel ID 177708). (Case No. Z-07-25)

a. Presentation

Mr. Mares presented a request for approval of Specific Use Permit-59 (SUP-59) for Morita's Brunch, located at 300 East Cherry Street, to allow alcoholic beverage sales in conjunction with restaurant operations. The 1,600-square-foot restaurant is located in Fantasy Plaza Center and provides seating for 40 patrons. The site plan provides 32 shared parking spaces, and the restaurant is not within 300 feet of any church, hospital, or school, meeting all applicable distance requirements. The proposed use aligns with the 2014 Future Land Use Plan designating the area for commercial use. Mr. Mares recommended approval of SUP-59 with the following conditions: (1) no significant changes may be made to the property, site plan, or floor plan without Council approval; (2) the operator must maintain a current TABC Private Club license; (3) the operator must maintain a current

City of Kaufman Alcohol Permit; (4) all alcohol sales must be for on-premise consumption only; and (5) at least 50% of sales must be from food.

b. Public Hearing

Mayor Pro-Tem Phillips opened the public hearing at 6:45 p.m. There being no speakers present, Mayor Pro-Tem Phillips closed the public hearing at 6:46 p.m.

c. Consider and take appropriate action on Ordinance O-16-25

Councilmember Longenecker made a motion to approve Ordinance O-16-25 with the following conditions:

1. The Property, including all buildings, premise, or land used pursuant to this SUP-59 shall not be enlarged, modified, structurally altered, added to, or otherwise significantly changed in size nor from the layout on the approved Site Plan and associated exhibits (Floor Plan) unless an amendment to SUP-59 is first approved by the City Council specifically authorizing such enlargement, modification, structural alteration, or change to the Property, Site Plan, or associated exhibits.
2. The Owner and/or Operator of the Property shall possess and continuously maintain a current Texas Alcoholic Beverage Commission (TABC) Private Club license for the continued operation of the property for Commercial District with Specific Use Permit-59 zoning designation.
3. The Owner and/or Operator of the Property shall possess and continuously maintain a current City of Kaufman Alcohol Permit for the Property.
4. All sales of alcoholic beverages shall be allowed for on-premise consumption only.
5. Fifty percent (50%) or more of sales transacted upon the Property shall be from food

The motion was seconded by Councilmember Parker and passed 6/0.

10. Conduct a public hearing, consider, and take appropriate action to on Ordinance O-17-25, an ordinance of the City Council of the City of Kaufman, Texas, amending Ordinance O-15-17 for **Planned Development-15 Highway Commercial (PD-15 HC)**, an amendment to the Zoning Ordinance of the City, by adding a 15-foot side yard setback requirement to Tract 6 and amending Exhibit G. The subject property is located south of E. U.S. Highway 175 between Old Kemp Highway (C.R. 151) and the Highway 34 Bypass on land out of the D. Falcon Survey, Abstract 151, City of Kaufman, Kaufman County, Texas. (Case No. Z-05-25)

a. Presentation

Mr. Mares presented a request for an amendment to Ordinance O-15-17 for PD-15 Highway Commercial, specifically modifying the side yard setback for Tract 6 in Exhibit G to 15 feet to accommodate the proposed Brakes Plus project. He explained that the current 25-foot requirement could not be met due to the building's site layout. Since the property lies within a Planned Development, the amendment must be approved by Council rather than the Zoning Board of Adjustment. The amendment applies only to Tract 6, which includes the QuikTrip site and proposed Brakes Plus location, with two other undeveloped lots having future cross-access. Mr. Mares noted the request aligns with the Future Land Use Plan and existing Thoroughfare Plan, and is being considered alongside the project's Site Plan and Final Plat.

b. Public Hearing

Mayor Pro-Tem Phillips opened the public hearing at 6:48 p.m. There being no speakers present, Mayor Pro-Tem Phillips closed the public hearing at 6:49 p.m.

c. Consider and take appropriate action on Ordinance O-17-25

Councilmember Gillenwater made a motion to approve Ordinance O-17-25, an amendment to O-15-17 for Planned Development-15 Highway Commercial (PD-15-HC) as presented. The motion was seconded by Councilmember Nelson and passed 6/0.

DISCUSSION/ACTION ITEMS

11. Consider and take appropriate action on a **Site Plan for Brakes Plus**, being a portion of Lot 2, Block F of Kings Fort Addition, situated on .845 acres of land (Property ID 202753) out of the D. Falcon Survey, Abstract No. 151, City of Kaufman, Kaufman County, Texas, said property being generally located in the 900 Block of Kings Fort (Case No. SP-02-25).

Mr. Mares presented and reviewed the site plan for Brakes Plus located in the Kings Fort Addition. He reviewed various requirements for the development including parking, elevations, and landscape.

Councilmember Longenecker made a motion to approve a **Site Plan for Brakes Plus**, being a portion of Lot 2, Block F of Kings Fort Addition with the following conditions that:

1. The building elevations shall comply with the requirements of Planned Development-15 Highway Commercial (PD-15-HC), and a revision is required to ensure compliance
2. The proposed amendment to Planned Development-15 Highway Commercial (PD-15-HC) to reduce the required side yard setback must be approved prior to Site Plan approval. If the amendment is not approved, the Site Plan shall be revised to comply with the 25-foot side yard setback requirement in accordance with the Kaufman Development Code.

The motion was seconded by Councilmember Nelson and passed 6/0.

12. Consider and take appropriate action on a **Replat for Kings Fort Addition, Block F, Lots 4R & 5R (Brakes Plus)**, being a replat of a portion of Lot 2, Block F of Kings Fort Addition, situated on 3.845 acres of land (Property ID 202753) out of the D. Falcon Survey, Abstract No. 151, City of Kaufman, Kaufman County, Texas, said property being generally located in the 900 Block of Kings Fort Parkway. (Case No. R-01-25)

Mr. Mares presented a request for approval of a Replat for Kings Fort Addition, Block F, Lots 4R and 5R, to support development of a Brakes Plus facility. He explained the property is zoned PD-15 Highway Commercial for Highway Commercial uses, which permits minor auto repair. Mr. Mares also noted the PD amendment which requested the reduced side yard setback.

Councilmember Gillenwater made a motion to approve a **Replat for Kings Fort Addition, Block F, Lots 4R & 5R (Brakes Plus)** as presented. The motion was seconded by Councilmember Parker and passed 6/0.

13. Consider and take appropriate action on a **Site Plan for Tabor Plaza**, Block A, Lot 3, situated on 2.145 acres of land (Property ID 190309) out of the D. Falcon Survey A-151, City

of Kaufman, Kaufman County, Texas, said property being generally located at the northeast corner of Tabor Parkway and State Highway 34. (Case No. SP-04-25)

Mr. Mares presented the Site Plan request for Tabor Plaza, Block A, Lot 3, a 2.145-acre parcel proposed for development with two 8,400-square-foot shell buildings intended for restaurant and retail uses. The lot, zoned PD-15 and fronting SH 34, will be accessed via an easement through Lot 1 from Tabor Parkway. The site includes 115 parking spaces, a full internal circulation drive, and dumpster enclosures. A 6-foot masonry screening wall will buffer adjacent residential uses to the north and east. Mr. Mares noted the proposed development complies with the PD-15 zoning, the 2014 Future Land Use Plan, and existing right-of-way requirements for SH 34 and Tabor Parkway. Staff recommended approval of the Site Plan.

Councilmember Nelson made a motion to approve a Site Plan for Tabor Plaza as presented. The motion was seconded by Councilmember Borders and passed 6/0.

14. Consider and take appropriate action on a **Final Plat for Tabor Plaza, Block A, Lots 1, 2, 3, and 4** situated on 4.792 acres of land (Property ID 190309) out of the D. Falcon Survey A-151, City of Kaufman, Kaufman County, Texas, said property being generally located at the northeast corner of Tabor Parkway and State Highway 34. (Case No. FP-04-25)

Mr. Mares reviewed a request for approval of the Final Plat for Tabor Plaza, Block A, Lots 1–4, to support future commercial development on approximately 4.792 acres zoned PD-15. He informed the Council that only Lot 3 (2.145 acres) has a proposed development at this time; Lots 1, 2, and 4 remain undeveloped. Mr. Mares explained that all lots meet the required retail zoning standards and have frontage on SH 34 Bypass, with Lot 1 also fronting Tabor Parkway.

Councilmember Longenecker made a motion to approve a **Final Plat for Tabor Plaza, Block A, Lots 1, 2, 3, and 4** as presented. The motion was seconded by Councilmember Parker and passed 6/0.

15. Consider and take appropriate action on Ordinance O-15-25, an ordinance of the City Council of the City of Kaufman, Texas, providing for the sale and issuance of the City of Kaufman, Texas Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2025 in the amount of \$5,000,000 for improvements to the Wastewater Treatment Plant, extension of a water line of Highway 34 adjacent to the Agile development, and several water and sewer repairs throughout the City; and ordaining other matters relating to the subject.

Nick Bulaich, Managing Director of Hilltop Securities, presented the bids for the City's Certificates of Obligation for several proposed water and wastewater infrastructure projects.

Councilmember Borders made a motion to approve Ordinance O-15-25, an ordinance of the City Council of the City of Kaufman, Texas, providing for the sale and issuance of the City of Kaufman, Texas Combination Tax and Limited Surplus Revenue Certificates of Obligation, Series 2025 in the amount of \$5,000,000 for improvements to the Wastewater Treatment Plant, extension of a water line of Highway 34 adjacent to the Agile development, and several water and sewer repairs throughout the City; and ordaining other matters relating to the subject. The motion was seconded by Councilmember Parker and passed 6/0.

16. Consider and take appropriate action on Resolution R-18-25, a resolution of the City Council of the City of Kaufman, setting a public hearing for July 28, 2025, to receive public input on

the advisability of the adoption of Land Use Assumptions and a Capital Improvements Plan under which wastewater impact fees may be imposed.

Ms. Balthrop Mendoza outlined the Resolution and the need to set a public hearing for the advisability of the adoption of Land Use Assumptions and a Capital Improvements Plan under which wastewater impact fees may be imposed.

Councilmember Borders made a motion to approve Resolution R-18-25, a resolution of the City Council of the City of Kaufman, setting a public hearing for July 28, 2025, to receive public input on the advisability of the adoption of Land Use Assumptions and a Capital Improvements Plan under which wastewater impact fees may be imposed. The motion was seconded by Councilmember Parker and passed 6/0.

17. Consider and take appropriate action on Resolution R-19-25, a resolution of the City Council of the City of Kaufman, Texas, approving the submission to the Economic Development Administration's Fiscal Year 2025 Disaster Supplemental Grant; and providing an effective date.

Mr. McGregor informed the Council about the fund opportunity for the Fiscal Year 2025 Disaster Supplemental Grant. He outlined the proposed project for this grant for Kaufman Commerce Park infrastructure, including the water, sewer, and roads.

Councilmember Gillenwater made a motion to approve Resolution R-19-25, a resolution of the City Council of the City of Kaufman, Texas, approving the submission to the Economic Development Administration's Fiscal Year 2025 Disaster Supplemental Grant; and providing an effective date. The motion was seconded by Councilmember Parker and passed 6/0.

ANNOUNCEMENTS AND REPORTS FROM CITY MANAGER

18. Receive an update and discussion regarding the following:
 - a. Kaufman Police Association Fishing Tournament - June 28
 - b. Kaufman Red, White & BOOM Event - July 5
 - c. Budget Work Session Meetings - August 4 & August 11 (if needed)
 - d. Special City Council Meeting - September 8
 - e. 2025 TML Conference - Fort Worth - October 29-31, 2025
 - f. Discussion Items Report (DIR)
 - g. STAR Transit Ridership Report - May 2025
 - h. Careflite Compliance Report - May 2025
 - i. Fire Department Monthly Report - May 2025
 - j. Police Department Monthly Report - May 2025

- k. Development Services Monthly Report - May 2025
- l. Monthly Calendars Attached

Mr. Holder updated the Council on the above-stated items.

EXECUTIVE SESSION

Mayor Pro-Tem Phillips recessed into executive session at 7:16 p.m.

- 19. The City Council will recess into Executive Session pursuant to Texas Government Code for an executive session regarding the following:
 - a. Sec. 551.087. DELIBERATION REGARDING ECONOMIC DEVELOPMENT NEGOTIATIONS; CLOSED MEETING. (1) To discuss or deliberate regarding commercial or financial information that the governmental body has received from a business prospect that the governmental body seeks to have locate, stay, or expand in or near the territory of the governmental body and with which the governmental body is conducting economic development negotiations; or (2) to deliberate the offer of a financial or other incentive to a business prospect described by Subdivision (1): Project AC/DC and Project Jersey

RECONVENE INTO OPEN SESSION In accordance with Texas Government Code, Chapter 551, the City Council will reconvene into Regular Session.

Mayor Pro-Tem Phillips reconvened into open session at 7:40 p.m.

- 20. Consider and take appropriate action, if any, on matters discussed in Executive Session.
- There were no action required on matters discussed in executive session.

ADJOURNMENT

There being no further business, Mayor Pro-Tem Phillips adjourned the meeting at 7:40 p.m.

ATTEST:

MATTHEW PHILLIPS
MAYOR PRO-TEM

JESSIE HANKS
CITY SECRETARY



Meeting
Date: 7/28/2025

Date: 07/15/2025

Item #: 8.

Dept.: Administration

Consent Agenda

SUBJECT:

Consider and take appropriate action on the minutes from the July 14, 2025, Special City Council meeting.

BACKGROUND:

See the attached minutes from the July 14, 2025, Special City Council meeting.

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of the minutes from the July 14, 2025, Special City Council meeting.



**MINUTES OF THE
CITY COUNCIL MEETING
MONDAY, JULY 14, 2025 – 6:00 P.M.
CITY HALL COUNCIL CHAMBERS
209 S. WASHINGTON STREET
KAUFMAN, TEXAS 75142**

PLEDGE OF ALLEGIANCE

CALL MEETING TO ORDER Mayor calls the Meeting to order, states the date and time, states Councilmembers present, and declares a quorum present.**

Mayor Jordan called the Special City Council meeting to order at 6:00 p.m. Councilmembers present were Jeff Jordan, Jason Nelson, Charles Gillenwater, Ashlea Longenecker, and Lisa Parker. Mayor Pro-Tem Matt Phillips and Councilmember Quattro Borders were absent. Mayor Jordan declared a quorum present. Also present were City Manager Mike Holder, Assistant City Manager Rachel Balthrop Mendoza, City Secretary Jessie Hanks, Economic Development Director Stewart McGregor, Development Services Director Johnny Bray, and Senior Planner Martin Mares.

CITIZENS COMMENTS / REQUEST TO SPEAK ON AGENDA ITEMS (5 MINUTES) Comments about any of the Council agenda items may be taken into consideration at this time or during the agenda item. Comments are limited to five (5) minutes per individual unless additional time is otherwise required by law for translation. Speaking time is not transferable. Citizens may address the City Council on any subject but must first complete a Request to Speak Form so that the Mayor may call your name to speak at the appropriate time on the Agenda. Comments must be directed to the Council as a whole. **When addressing the Council, please step forward to the speaker's podium, state your name and address, and direct your comments to the Mayor and City Council.**

No comments were given.

DISCUSSION/ACTION ITEMS

1. Consider and take appropriate action on a **Final Plat for Kings Fort Addition**, Block A, Lots 3, 4, 5, and 6, situated on 24.6318 acres of land (Property ID 202753), out of the Dionisio Falcon Survey, Abstract No. 151, in the City of Kaufman, Kaufman County, Texas, said property being generally located in the 400 Block of Kings Fort Parkway. (Case No. FP-05-25)

Mr. Mares presented the Final Plat for the properties in the Kings Fort Addition, including 2 pad sites located at the front of the property, a lot for Lowe's, and a lot for the shopping center.

Councilmember Gillenwater made a motion to approve a **Final Plat for Kings Fort Addition**, Block A, Lots 3, 4, 5, and 6, situated on 24.6318 acres of land (Property ID 202753) as presented. The motion was seconded by Councilmember Parker and passed 5/0.

ADJOURNMENT

There being no further business, Mayor Jordan adjourned the meeting at 6:02 p.m.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 9.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action to reschedule the Regular City Council Meeting set for Monday, August 25, 2025, to Monday, August 18, 2025.

BACKGROUND:

The State approved new laws that state "Taxing units other than water districts must adopt the tax rate before September 30 or 60 days after receiving the certified appraisal roll, whichever date is later, except that governing body must adopt a tax rate that exceeds the voter-approval tax rate not later than the 71st day before the next uniform election date that occurs in November of that year, and it must order the election no later than the 78th day before the November uniform election date."

Due to potential election petitions, staff recommends the regularly scheduled City Council Meeting on Monday, August 25, 2025, be rescheduled to Monday, August 18, 2025.

Author:
Jessie Hanks, City Secretary

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends to reschedule the Regular City Council Meeting set for Monday, August 25, 2025, to Monday, August 18, 2025.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 10.

Dept.: Administration

Consent Agenda

SUBJECT:

Consider and take appropriate action on Resolution R-20-25, a resolution of the City Council of the City of Kaufman, Texas, authorizing the City Manager to enter into an agreement with the Texas Department of Transportation to temporarily close portions of SH 243 (one-way traffic operation around the Kaufman County Courthouse), Business SH-34 (S. Washington Street from E. Mulberry St. to US 175) and East Fair Street (Westbound US 175 Frontage road from Bypass-34 to S. Washington St.) on Saturday, October 11, 2025, from 7:30 a.m. until 11:00 a.m. for the purpose of the 2025 Kaufman Harvest Fest Parade; and providing for an effective date.

BACKGROUND:

This resolution is for the purpose of requesting the closure of E. Fair Street, S Washington St., and Grove St for the Kaufman Harvest Fest Parade. E Fair St. will be closed at 8 a.m. for the parade lineup, and the parade will begin at 9 a.m.

Author:
Jessie Hanks, City Secretary

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Resolution R-20-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

RESOLUTION R-20-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE TEXAS DEPARTMENT OF TRANSPORTATION TO TEMPORARILY CLOSE PORTIONS OF SH 243, BUSINESS SH 34, AND EAST FAIR STREET ON SATURDAY, OCTOBER 11, 2025, FROM 7:30 A.M. UNTIL 11:00 A.M. FOR THE PURPOSE OF THE KAUFMAN HARVEST FESTIVAL PARADE; PROVIDING FOR THE INCORPORATION OF PREMISES; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council desires to formally enter into an agreement with the Texas Department of Transportation to temporarily close portions of SH 243 (one-way traffic operation around the Kaufman County Courthouse), Business SH-34 (S. Washington Street from E. Mulberry St. to US 175) and East Fair Street (Westbound US 175 Frontage road from Bypass-34 to S. Washington St.) in Kaufman for the Kaufman Harvest Fest Parade; and

WHEREAS, the parade will be located within the City of Kaufman's incorporated area; and

WHEREAS, the City Council of the City of Kaufman has determined that it is in the best interest of the City of Kaufman to enter into an agreement with the Department of Transportation to provide for the temporary closure of certain streets.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS THAT:

SECTION 1. Incorporation of Premises. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2. Agreement Authorized. The City Council does hereby authorize the City Manager to enter into an agreement with the Texas Department of Transportation for the temporary closure of portions of SH 243 (one-way traffic operation around the Kaufman County Courthouse), Business SH-34 (S. Washington Street from E. Mulberry St. to US 175) and East Fair Street (Westbound US 175 Frontage road from Bypass-34 to S. Washington St.) in Kaufman, Kaufman County, on Saturday, October 11, 2025, for the Kaufman Harvest Fest Parade. The Agreement is attached hereto as Exhibit "A" and incorporated herein for all purposes.

SECTION 3. Effective Date. This Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED on this the 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

Exhibit A



July 28, 2025

Ms. Cason Clemens, P.E.
District Engineer
Texas Department of Transportation
3260 FM 2728
Kaufman, Texas 75142

Re: Annual Kaufman Harvest Fest

Dear Ms. Clemens:

The City of Kaufman hosts the Annual Kaufman Harvest Fest parade every year.

On behalf of the City of Kaufman, I am requesting approval from the Texas Department of Transportation (TxDOT) to incorporate E. Fair Street (Westbound HWY 175 Frontage Road) and State Highway 34 (Washington Street) as part of the parade route in accordance with 43 T.A.C. § 22.12 (g) (4). The Kaufman Police and Fire Department will close E. Fair St at 7:30 a.m. and will be closed until the final parade entry moves onto S. Washington St. (approximately 9:15 a.m.) The parade will actually be held on **Saturday, October 11**, beginning at **9:00 a.m.** and will last no more than two (2) hours from start to finish. This year, the anticipated parade route will be as follows:

Begin at Kaufman Civic Center located at 607 E Fair Street,
Travel west on E Fair Street,
Travel north on Washington Street to the Courthouse Square,
Travel west on Grove Street, and
End at Shannon Park on Shannon Street next to the American Legion Post #165.

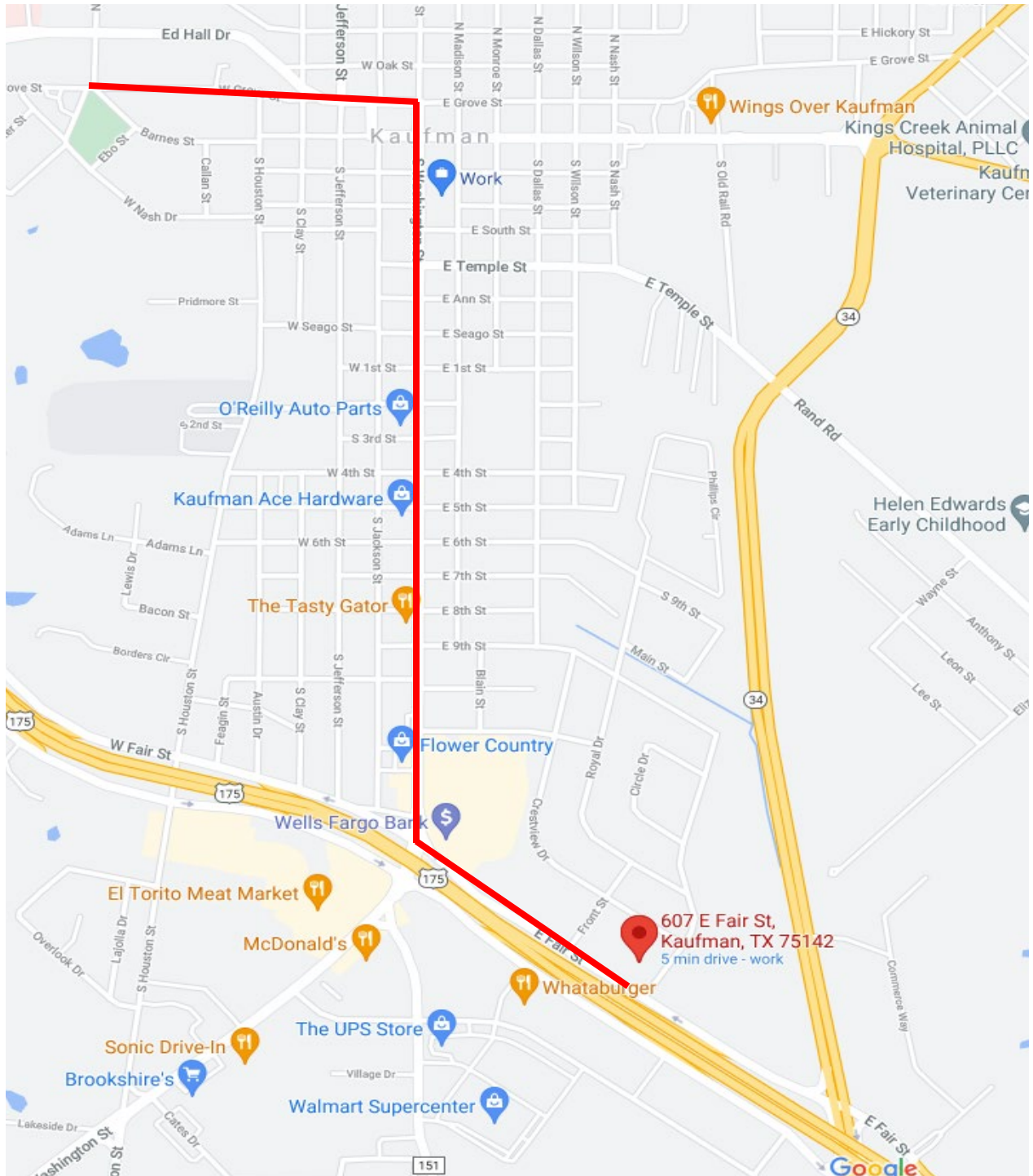
The Kaufman Police Department will be stationed along the parade route to direct traffic as needed. The Police Department will utilize authorized law enforcement personnel for this routine traffic control event and assumes responsibility for traffic control to protect and direct all parties involved.

If you have any questions, please do not hesitate to contact me at the City of Kaufman at (972) 932-2216. I look forward to hearing from you.

Respectfully,

Jessie Hanks
City Secretary

Enclosures





Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 11.

Dept.: Administration

Consent Agenda

SUBJECT:

Consider and take appropriate action on Resolution R-21-25, a resolution of the City Council of the City of Kaufman, Texas, authorizing the City Manager to enter into an agreement with the Texas Department of Transportation to temporarily close State Highway 243 from Jefferson Street to Washington Street on Saturday, October 11, 2025, from 5:00 a.m. until 7:00 p.m. for the 2025 Kaufman Harvest Fest Event; and providing an effective date.

BACKGROUND:

The Kaufman Harvest Fest will be on Saturday, October 11, 2025. The entire event will take place on the Square. City staff are planning events on the Square from 8:00 a.m. to 5:00 p.m. to include a vendor market, kids' zone, musical and dance performances, and more. This resolution will allow staff to enter into an agreement with TxDOT for the closure of SH 243 during the event.

Author:

Jessie Hanks, City Secretary

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Resolution R-21-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

RESOLUTION R-21-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH THE TEXAS DEPARTMENT OF TRANSPORTATION TO TEMPORARILY CLOSE STATE HIGHWAY 243 FROM JEFFERSON STREET TO WASHINGTON STREET ON SATURDAY, OCTOBER 11, 2025, FROM 5:00 A.M. UNTIL 7:00 P.M. FOR THE 2025 KAUFMAN HARVEST FEST EVENT; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council desires to formally enter into an agreement with the Texas Department of Transportation to temporarily close portions of SH-243, a one-way traffic operation around the Kaufman County Courthouse in Kaufman, Texas for the Kaufman Harvest Fest on Saturday, October 11, 2025, from 5:00 a.m. to 7:00 p.m.; and

WHEREAS, the event will be located within the City of Kaufman's incorporated area; and

WHEREAS, the City Council of the City of Kaufman has determined that it is in the best interest of the City of Kaufman to enter into an agreement with the Department of Transportation to provide for the temporary closure of portions of SH-243; and

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS THAT:

SECTION 1. Incorporation of Premises. The above and foregoing premises are true and correct and are incorporated herein and made a part hereof for all purposes.

SECTION 2. Agreement Authorized. The City Council does hereby authorize the City Manager to enter into an agreement with the Texas Department of Transportation for the temporary closure of State Highway 243 from Jefferson Street to Washington Street on Saturday, October 11, 2025, from 5:00 a.m. to 7:00 p.m. for the Kaufman Harvest Fest event. The Agreement is attached hereto as Exhibit "A" and incorporated herein for all purposes.

SECTION 3. Effective Date. This Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED on this the 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

**JESSIE HANKS
CITY SECRETARY**

APPROVED AS TO FORM:

**M. ANN MONTGOMERY
CITY ATTORNEY**

EXHIBIT A

STATE OF TEXAS §
COUNTY OF KAUFMAN §

**AGREEMENT FOR THE TEMPORARY CLOSURE
OF STATE RIGHT OF WAY**

THIS AGREEMENT is made by and between the State of Texas, acting by and through the Texas Department of Transportation, hereinafter called the “State,” and the City of Kaufman, a municipal corporation, acting by and through its duly authorized officers, hereinafter called the “local government.”

W I T N E S S E T H

WHEREAS, the State owns and operates a system of highways for public use and benefit, including SH 243, in Kaufman, County; and

WHEREAS, the local government has requested the temporary closure of SH 243 (One way traffic operation around the Kaufman County Courthouse) for the purpose of the Kaufman Harvest Fest Event, from Jefferson St. to Washington St. as described in the attached “Exhibit A,” hereinafter identified as the “Event;” and

WHEREAS, the Event will be located within the local government’s incorporated area; and

WHEREAS, the State, in recognition of the public purpose of the Event, wishes to cooperate with the City so long as the safety and convenience of the traveling public is ensured and that the closure of the State’s right of way will be performed within the State’s requirements; and

WHEREAS, on the 28th day of July 2025, the Kaufman City Council passed Resolution No. R-21-25, attached hereto and identified as “Exhibit B,” establishing that the Event serves a public purpose and authorizing the local government to enter into this agreement with the State; and

WHEREAS, 43 TAC, Section 22.12 establishes the rules and procedures for the temporary closure of a segment of the State highway system; and

WHEREAS, this agreement has been developed in accordance with the rules and procedures of 43 TAC, Section 22.12;

NOW, THEREFORE, in consideration of the premises and of the mutual covenants and agreements of the parties hereto, to be by them respectively kept and performed as hereinafter set forth, it is agreed as follows:

A G R E E M E N T

Article 1. CONTRACT PERIOD

This agreement becomes effective upon final execution by the State and shall terminate upon completion of the Event or unless terminated or modified as hereinafter provided.

Article 2. EVENT DESCRIPTION

The physical description of the limits of the Event, including county names and highway numbers, the number of lanes the highway has and the number of lanes to be used, the proposed schedule of start and stop times and dates at each location, a brief description of the proposed activities involved, approximate number of people attending the Event, the number and types of animals and equipment, planned physical modifications of any man-made or natural features in or adjacent to the right of way involved shall be attached hereto along with a location map and identified as "Exhibit C."

Article 3. OPERATIONS OF THE EVENT

A. The local government shall assume all costs for the operations associated with the Event, to include but not limited to, plan development, materials, labor, public notification, providing protective barriers and barricades, protection of highway traffic and highway facilities, and all traffic control and temporary signing.

B. The local government shall submit to the State for review and approval the construction plans, if construction or modifications to the State's right of way is required, the traffic control and signing plans, traffic enforcement plans, and all other plans deemed necessary by the State. The State may require that any traffic control plans of sufficient complexity be signed, sealed and dated by a registered professional engineer. The traffic control plan shall be in accordance with the latest edition of the Texas Manual on Uniform Traffic Control Devices. All temporary traffic control devices used on state highway right of way must be included in the State's Compliant Work Zone Traffic Control Devices List. The State reserves the right to inspect the implementation of the traffic control plan and if it is found to be inadequate, the local government will bring the traffic control into compliance with the originally submitted plan, upon written notice from the State noting the required changes, prior to the event. The State may request changes to the traffic control plan in order to ensure public safety due to changing or unforeseen circumstances regarding the closure.

C. The local government will ensure that the appropriate law enforcement agency has reviewed the traffic control for the closures and that the agency has deemed them to be adequate. If the law enforcement agency is unsure as to the adequacy of the traffic control, it will contact the State for consultation no less than 10 workdays prior to the closure.

D. The local government will complete all revisions to the traffic control plan as requested by the State within the required timeframe or that the agreement will be terminated upon written notice from the State to the local government. The local government hereby agrees that any failure to cooperate with the State may constitute reckless endangerment of the public and that the Texas Department of Public Safety may be notified of the situation as soon as possible for the appropriate action, and failing to follow the traffic control plan or State instructions may result in a denial of future use of the right of way for three years.

E. The local government will not initiate closure prior to 24 hours before the scheduled Event and all barriers and barricades will be removed and the highway reopened to traffic within 24 hours after the completion of the Event.

F. The local government will provide adequate enforcement personnel to prevent vehicles from stopping and parking along the main lanes of highway right of way and otherwise prevent interference with the main lane traffic by both vehicles and pedestrians. The local government will prepare a traffic enforcement plan, to be approved by the State in writing at least 48 hours prior to the scheduled Event. Additionally, the local government shall provide to the State a letter of certification from the law enforcement agency that will be providing traffic control for the Event, certifying that they agree with the enforcement plan and will be able to meet its requirements.

G. The local government hereby assures the State that there will be appropriate passage allowance for emergency vehicle travel and adequate access for abutting property owners during construction and closure of the highway facility. These allowances and accesses will be included in the local government's traffic control plan.

H. The local government will avoid or minimize damage, and will, at its own expense, restore or repair damage occurring outside the State's right of way and restore or repair the State's right of way, including, but not limited to, roadway and drainage structures, signs, overhead signs, pavement markings, traffic signals, power poles and pavement, etc. to a condition equal to that existing before the closure, and, to the extent practicable, restore the natural and cultural environment in accordance with federal and state law, including landscape and historical features.

Article 4. OWNERSHIP OF DOCUMENTS

Upon completion or termination of this agreement, all documents prepared by the local government will remain the property of the local government. All data prepared under this agreement shall be made available to the State without restriction or limitation on their further use. At the request of the State, the Local Government shall submit any information required by the State in the format directed by the State.

Article 5. TERMINATION

A. This agreement may be terminated by any of the following conditions:

- (1) By mutual written agreement and consent of both parties.
- (2) By the State upon determination that use of the State's right of way is not feasible or is not in the best interest of the State and the traveling public.
- (3) By either party, upon the failure of the other party to fulfill the obligations as set forth herein.
- (4) By satisfactory completion of all services and obligations as set forth herein.

B. The termination of this agreement shall extinguish all rights, duties, obligations, and liabilities of the State and local government under this agreement. If the potential termination of this agreement is due to the failure of the local government to fulfill its contractual obligations as set forth herein, the State will notify the local government that possible breach of contract has occurred. The local government must remedy the breach as outlined by the State within ten (10) days from receipt of the State's notification. In the event the local government does not remedy the breach to the satisfaction of the State, the local government shall be liable to the State for the costs of remedying the breach and any additional costs occasioned by the State.

Article 6. DISPUTES

Should disputes arise as to the parties' responsibilities or additional work under this agreement, the State's decision shall be final and binding.

Article 7. RESPONSIBILITIES OF THE PARTIES

The State and the Local Government agree that neither party is an agent, servant, or employee of the other party and each party agrees it is responsible for its individual acts and deeds as well as the acts and deeds of its contractors, employees, representatives, and agents.

Article 8. INSURANCE

A. Prior to beginning any work upon the State's right of way, the local government and/or its contractors shall furnish to the State a completed "Certificate of Insurance" (TxDOT Form 1560, latest edition) and shall maintain the insurance in full force and effect during the period that the local government and/or its contractors are encroaching upon the State right of way.

B. In the event the local government is a self-insured entity, the local government shall provide the State proof of its self-insurance. The local government agrees to pay any and all claims and damages that may occur during the period of this closing of the highway in accordance with the terms of this agreement.

Article 9. AMENDMENTS

Any changes in the time frame, character, agreement provisions or obligations of the parties hereto shall be enacted by written amendment executed by both the local government and the State.

Article 10. COMPLIANCE WITH LAWS

The local government shall comply with all applicable federal, state and local environmental laws, regulations, ordinances and any conditions or restrictions required by the State to protect the natural environment and cultural resources of the State's right of way.

Article 11. LEGAL CONSTRUCTION

In case one or more of the provisions contained in this agreement shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof and this agreement shall be construed as if such invalid, illegal or unenforceable provision had never been contained herein.

Article 12. NOTICES

All notices to either party by the other required under this agreement shall be delivered personally or sent by certified U.S. mail, postage prepaid, addressed to such party at the following respective addresses:

Local Government:	State:
<u>City of Kaufman</u>	<u>Texas Department of Transportation</u>
<u>Jessie Hanks - City Secretary</u>	<u>Nic Wadlington, P.E. – Area Engineer</u>
<u>P. O. Box 1168</u>	<u>3260 FM 2728</u>
<u>Kaufman, Texas 75142</u>	<u>Kaufman, Texas 75142</u>

All notices shall be deemed given on the date so delivered or so deposited in the mail, unless otherwise provided herein. Either party hereto may change the above address by sending written notice of such change to the other in the manner provided herein.

Article 13. SOLE AGREEMENT

This agreement constitutes the sole and only agreement between the parties hereto and supersedes any prior understandings or written or oral agreements respecting the within subject matter.

Agreement No. _____

Each party is signing this agreement on the date stated beside that party's signature.

THE CITY OF KAUFMAN

Executed on behalf of the local government by:

By _____ Date _____
City Official

Typed or Printed Name and Title Mike Holder
City Manager

THE STATE OF TEXAS

Executed for the Executive Director and approved for the Texas Transportation Commission for the purpose and effect of activating and/or carrying out the orders, established policies or work programs heretofore approved and authorized by the Texas Transportation Commission.

By _____ Date _____
District Engineer

Exhibit A

July 28, 2025

Nic Wadlington, P.E., Area Engineer
Texas Dept. of Transportation
3260 FM 2728
Kaufman, TX 75142

Re: Formal Request for Closure of the Kaufman County Courthouse Square for the Kaufman Harvest Fest Event on Saturday, October 11, 2025

Dear Mr. Wadlington:

The City of Kaufman is formally requesting permission and/or a permit to close the Kaufman Courthouse Square on Saturday, October 11, 2025, beginning at 5:00 a.m. and ending at 7:00 p.m., for the Kaufman Harvest Fest Event. On Saturday, October 11, vendors will begin setting up at 6:00 a.m. to include arts/crafts, exhibits, demonstrations, stage performances, etc., and will be utilizing the parking spaces in front of the businesses as well as along the feeder streets leading into the square. The following is a brief description of traffic control measures to be taken:

- The entire square shall be securely barricaded off to through traffic with Kaufman Police Department officers controlling traffic at the intersections of (1) S. Washington Street & W. Mulberry Street and (2) State Highway 243 and S. Jefferson Street.
- A State approved, temporary, electronic, message board shall be placed approximately 500 feet west of the State Highway 243 and U.S. Highway 175 split stating, "SH 243 CLOSED TO TRUCK TRAFFIC OCT. 11 - DETOUR TO SH 34," or more appropriate wording per your request.
- Detour Ahead signs shall be placed 500 feet from each detour location and detour signs with directional arrows shall be placed at each State Highway detour location along with officers from the Kaufman Police Department.

If you have any questions or need more information, please feel free to contact me at (972) 932-2216, ext. #107.

Respectfully,

Jessie Hanks
City Secretary

Attachments

Exhibit B

Agreement No. _____

Exhibit C

July 28, 2025

Nic Wadlington, P.E., Area Engineer
Texas Dept. of Transportation
3260 FM 2728
Kaufman, TX 75142

Re: Kaufman Harvest Fest Parade 2025 - Description of Events

Dear Mr. Wadlington:

The City of Kaufman, along with the Kaufman Chamber of Commerce, will host the Annual Harvest Fest Event and Parade on the Kaufman Courthouse Square (See attached maps and parade route details). We anticipate +/- 7,000 people to be in attendance at the event.

The event will kick-off with a parade that will begin at approximately 9:00 a.m. on Saturday, October 11, 2025, and is expected to last around two hours. The parade route is attached.

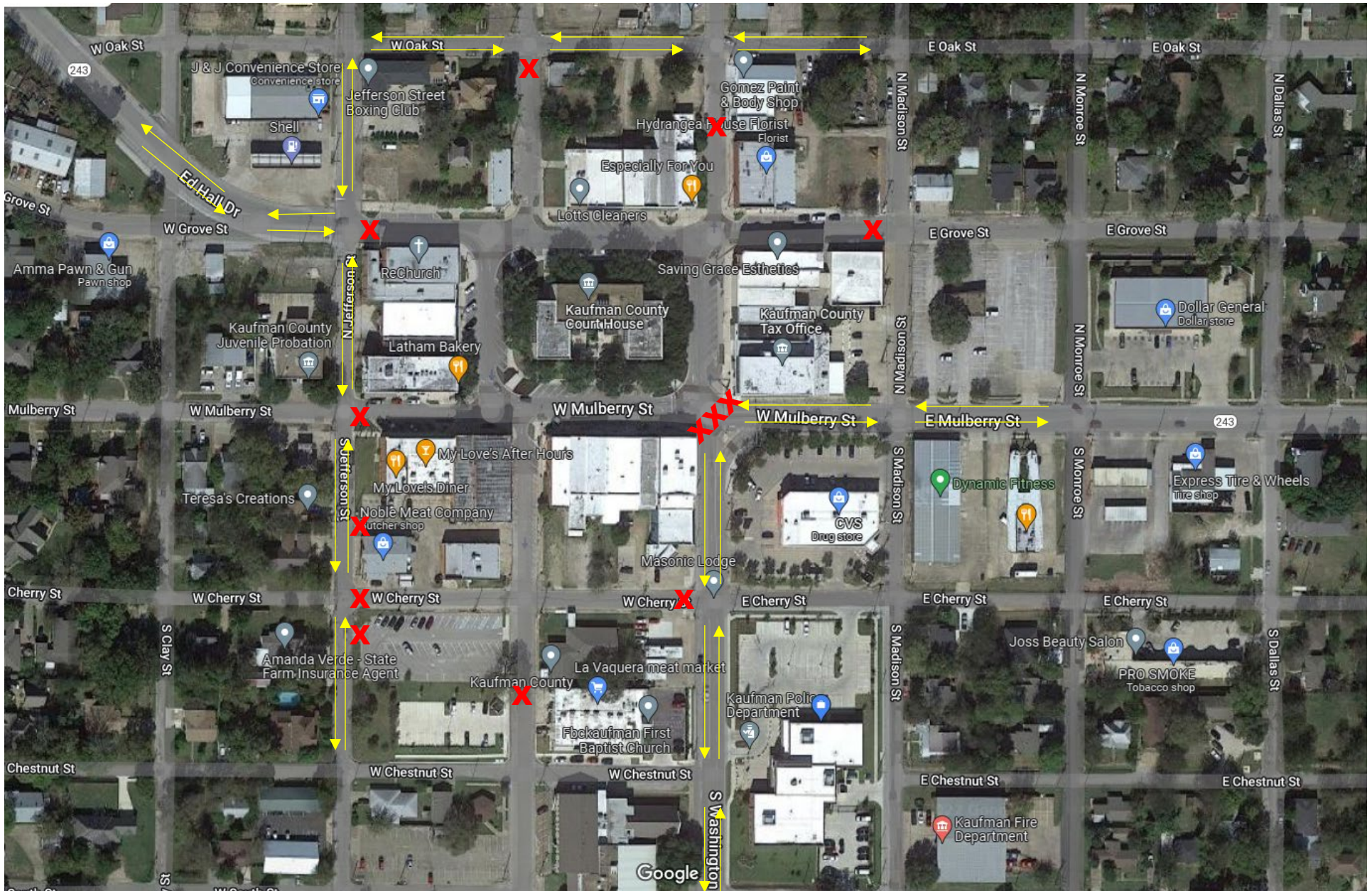
- The Parade will utilize ALL lanes of Business SH-34 (S. Washington St. from US-175 to S. Jefferson St.) during the event.
- The activities on the square will begin setting up around the Square at approximately 6:00 a.m. on Saturday, October 11, 2025. On Saturday, the event will begin at 8:00 a.m. and will last until 5:00 p.m.

If you have any questions or need more information, please feel free to contact me at (972) 932-2216, ext. #107.

Respectfully,

Jessie Hanks
City Secretary

Attachments





Meeting
Date: 7/28/2025

Date: 07/15/2025

Item #: 12.

Dept.: Public Works

Action Item

SUBJECT:

Consider and take appropriate action on Resolution R-22-25, a resolution of the City of Kaufman, accepting Public Improvements for Freeman Farm and establishing the date for a two (2) year warranty period.

BACKGROUND:

This resolution is for the acceptance of all public utility improvements for the Freeman Farm Development.

The resolution and final acceptance letter are attached.

Author:

Tim Hopwood, Public Works Director

Reviewed:

Mike Holder, City Manager

Cost: N/A

Funds Available: N/A

Source: N/A

Recommendation: Staff recommends approval of Resolution R-22-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☒	☒	☐	☒

July 14, 2025

Freeman Farm A Series Of EIS Development II LLC &
Lillian Custom Homes
Attn: Mahendra Kandepu
6350 N. Interstate 35E Service Road
Waxahachie, TX 75165

Re: Final Acceptance for Freeman Farms

Dear Mr. Kandepu,

This is your letter of Final Acceptance for the above project. The final inspection by the City indicate that the work is complete, and is therefore accepted by the City of Kaufman.

In accordance with the contract documents, the maintenance bond shall be in effect for two (2) years from July 14, 2025.

If you have any questions, please do not hesitate to contact us.

Sincerely,

tnp
teague nall & perkins



Philip C. Varughese, P.E., CFM
Team Leader/Associate Principal

cc: Mike Holder, City Manager - City of Kaufman (via email)
Rachel Balthrop Mendoza, Assistant City Manager (via email)
Tim Hopwood, Director of Public Works (via email)
Joshua Trees, J&K Excavation, LLC (via email)
KAU 24005 File

RESOLUTION NO. R-22-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS ACCEPTING PUBLIC IMPROVEMENTS FOR FREEMAN FARM; ESTABLISHING THE WARRANTY PERIOD FOR THE PUBLIC IMPROVEMENTS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City and Kaufman One WW, LLC (“Developer”) entered into an agreement dated January 24, 2022, (the “Agreement”), pursuant to which Developer was to construct certain public improvements in Freeman Farm (the “Public Improvements”); and

WHEREAS, Developer has constructed all required Public Improvements and City Council accepts the actual quantities and construction of said Public Improvements pursuant to final estimate; and

WHEREAS, having accepted the Public Improvements via the adoption of this Resolution, the City Council hereby establishes that the two (2) year warranty period for said Public Improvements commences as of the date of this Resolution; and

WHEREAS, a two (2) year maintenance bond covering the Public Improvements has been received by the City.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS,

SECTION 1. Incorporation of Premises. That the foregoing recitals are true and correct and are incorporated herein.

SECTION 2. Acceptance of Improvements. That effective as of the date of this Resolution, the City accepts the Public Improvements as approved by final inspection of the City of Kaufman Public Works Department.

SECTION 3. Warranty Period. That the City establishes the warranty period to be in effect commencing on July 28, 2025, and remaining in full force and effect until July 28, 2027, at 12:00 a.m., midnight (24 months from the effective date of this Resolution). Further, pursuant to the terms of the Agreement, the City has received a maintenance bond that shall remain in effect throughout the warranty period established herein and shall guarantee repairs to the Public Improvements occurring within the warranting period.

SECTION 4. Effective Date. This Resolution becomes effective immediately upon its passage and approval.

PASSED AND APPROVED this 28th day of July, 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY



Meeting
Date: 7/28/2025

Date: 07/09/2025

Item #: 13.

Dept.: Administration

Ordinance

SUBJECT:

Conduct a Public Hearing and consider and take appropriate action on Ordinance No. O-18-25, an ordinance of the City Council of the City of Kaufman, adopting the "Land Use Assumptions", and the "Capital Improvements Plan – Wastewater Facilities 2025-2045" for wastewater, each being a component of the "Capital Improvements Plan for Wastewater 2025-2045" for the City of Kaufman; Providing Amendments to Section 9.05.001, "Adoption of Land Use Assumptions and Capital Improvements Plan" of Division 1, "Generally" of Article 5, "Impact Fees" of Chapter 9, "Planning and Development Regulations" of the Code of Ordinances to adopt Land Use Assumptions and the Wastewater Capital Improvements Plan for 2025-2045 as set forth in the Capital Improvements Plan for Wastewater 2025-2045; and providing an effective date.

BACKGROUND:

The proposed ordinance adopts the Capital Improvements Plan and Land Use Assumptions used to update and amend the Wastewater Facilities Impact Fees for 2025-2045. This is required before considering the adoption of the wastewater facilities impact fees.

Author:
Rachel Balthrop Mendoza, Assistant City
Manager

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-18-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE NO. O-18-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS ADOPTING THE “LAND USE ASSUMPTIONS” AND “CAPITAL IMPROVEMENTS PLAN - WASTEWATER FACILITIES 2025-2045”, EACH BEING A COMPONENT OF THE “CAPITAL IMPROVEMENTS PLAN FOR WASTEWATER 2025-2045” FOR THE CITY OF KAUFMAN, FOR THE WASTEWATER SYSTEM SERVICE AREA WITHIN THE CURRENT CITY LIMITS AS WELL AS WITHIN THE CITY’S ONE (1) MILE EXTRATERRITORIAL JURISDICTION (ETJ), AS SET FORTH IN EXHIBIT “A” HERETO; AMENDING CHAPTER 9, “PLANNING AND DEVELOPMENT REGULATIONS”, ARTICLE 5, “IMPACT FEES”, DIVISION 1, “GENERALLY” SECTION 9.05.001, “ADOPTION OF LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN” TO ADOPT A NEW SUBSECTION (C) “WASTEWATER FACILITIES” OF SECTION 9.05.001; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING PLANS ADOPTED/ CODE AMENDMENT; DIRECTING THAT RECORD OF PUBLIC HEARING BE MAINTAINED AS REQUIRED BY LAW; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING FOR SEVERABILITY; PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE.

WHEREAS, the City of Kaufman is a home rule municipality formed and operating under the Texas Constitution, the laws of the State of Texas, and its Home Rule Charter (the “City”)

WHEREAS, the City Council of the City of Kaufman (“City Council”) desires to adopt Land Use Assumptions and a Capital Improvements Plan for wastewater system infrastructure for the service area that includes the current city limits as well as within the City’s one (1) mile extraterritorial jurisdiction (ETJ); and

WHEREAS, the City Council properly appointed a capital improvements advisory committee, which membership included a representative from the extraterritorial jurisdiction of the City, has investigated and determined that the City has fully complied with Chapter 395, Texas Local Government Code (“Chapter 395”), concerning the publication of notices, adoption, promulgation, and methodology necessary to adopt Land Use Assumptions and a Capital Improvements Plan; and

WHEREAS, the City Council has reviewed the Land Use Assumptions and Capital Improvements Plan for wastewater, and after investigation, has determined that the proposed Plan is in compliance with Chapter 395; and

WHEREAS, the proposed Land Use Assumptions and Capital Improvements Plan for Wastewater 2025-2045 were available to the public on June 26, 2025, a date that was on or before the first publication of the notice of hearing on the land use assumptions and Capital Improvements Plan for wastewater; and

WHEREAS, on June 26, 2025, the City published notice of the hearing on Land Use Assumptions and Capital Improvements Plan for Wastewater, in the Kaufman Herald, a newspaper of general circulation in Kaufman County; and

WHEREAS, on July 28, 2025, the City Council held a public hearing on the Land Use Assumptions and Capital Improvements Plan for Wastewater 2025-2045, and after that public hearing, the City Council determined it necessary to adopt this Ordinance approving the Land Use Assumptions and Capital Improvements Plan for Wastewater 2025-2045 as set forth in the "Capital Improvements Plan for Wastewater 2025-2045", **Exhibit A** hereto;

WHEREAS, upon review of **Exhibit A** hereto, the Land Use Assumptions and Capital Improvements Plan for Wastewater 2025-2045, the City Council has investigated and determined and hereby finds that it is in the best interests of the citizens of Kaufman to adopt the Land Use Assumptions and Capital Improvements Plan for Wastewater 2025-2045 to assure the provision of adequate wastewater facilities to serve new development.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. Incorporation of Premises. The above and foregoing recitals are true and correct and are legislative findings of the City Council and are incorporated into this Ordinance and made a part hereof for all purposes.

SECTION 2. Plans Adopted; Code Amendment.

2.01. Capital Improvements Plan for Wastewater 2025 to 2045. The City of Kaufman "Capital Improvements Plan for Wastewater 2025-2045", a copy of which is attached hereto and incorporated herein as **Exhibit A**, which includes the "Land Use Assumptions" and the "Capital Improvements Plan – Wastewater Facilities 2025-2045," is hereby adopted, and the wastewater system service area included within the Plan includes the area within the current city limits as well as within the City's one (1) mile extraterritorial jurisdiction (ETJ).

2.02. Code Amendment. Chapter 9, "Planning and Development Regulations", Article 5, "Impact Fees", Division 1, "Generally", Section 9.05.001, "Adoption of Land Use Assumptions and Capital Improvements Plans" of the Code of Ordinances of the City of Kaufman, Texas is hereby amended to adopt a new Subsection C, "Wastewater Facilities" of Section 9.05.001, "Adoption of Land Use Assumptions and Capital Improvements Plans" and shall be and read in its entirety as follows:

“9.05.001. Adoption of Land Use Assumptions and Capital Improvements Plans

...

(c) Wastewater Facilities. The "Land Use Assumptions" and the "Capital Improvements Plan – Wastewater Facilities 2025-2045," each being set forth in the City of Kaufman "Capital Improvements Plan for Wastewater 2025-2045" is hereby adopted as set forth in **Exhibit A** to Ordinance O-18-25. A copy of **Exhibit A** shall be available for public inspection and on file in the office of the City Secretary. The "Land Use Assumptions" and the "Wastewater Capital Improvements Plan for 2025-2045," each being set forth in the "Capital Improvements Plan for Wastewater 2025-2045" for the City, shall be reviewed and updated at least every 5 years in accordance with state law.

SECTION 3. Record of Public Hearing. The City Secretary is hereby directed to maintain and make available for public inspection, a record of all public hearings held for consideration of the Land Use Assumptions and the Capital Improvements Plan – Wastewater Facilities 2025-2045 for a period of ten (10) years following the date of public hearing, as required for compliance with Chapter 395.

SECTION 4. Cumulative Repealer. All provisions of the ordinances of the City of Kaufman, codified or uncoded, in conflict with the provisions of this ordinance are hereby repealed, and all other provisions of the ordinances of the City of Kaufman, codified or uncoded, not in conflict with the provisions of this ordinance, shall remain in full force and effect.

SECTION 5. Severability. Should any section of this ordinance or the Code of Ordinances, as amended hereby, be adjudged or held to be unconstitutional, illegal, or invalid, such holding shall not affect the validity of this ordinance or the Code of Ordinances, as amended hereby, other than the part decided to be unconstitutional, illegal, or invalid.

SECTION 6. Publication and Effective Date. This ordinance shall take effect upon passage and publication as required by law.

PASSED, APPROVED, AND ADOPTED on this 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

**JESSIE HANKS
CITY SECRETARY**

APPROVED AS TO FORM:

**M. ANN MONTGOMERY
CITY ATTORNEY**

Exhibit A
**CAPITAL IMPROVEMENTS PLAN FOR
WASTEWATER 2025-2045**



tnp

engineers
surveyors
landscape architects



Capital Improvements Plan for Wastewater 2025-2045



Offices: Fort Worth | Allen | Denton | Heath | Katy

Registrations: Texas Board of Professional Engineers and Land Surveyors: #F-230 | #10011600 | #10194381 | #10011601 | Texas Board of Architectural Examiners: #BR 2673

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Appendices

Appendix A – Future Land Use Plan

Appendix B – Capital Improvements Plan (CIP) and Land Use Assumptions Ordinance O-18-25

Introduction

The City of Kaufman desires to adopt a wastewater impact fee. Impact fees are used to fund or recover the capital costs associated with improving the wastewater infrastructure necessary to support new development within the City's service areas. The City of Kaufman wastewater system service area includes the area within the current city limits as well as within the City's 1-mile extraterritorial jurisdiction (ETJ). This Impact Fee Adoption covers the 2025-2035 period. Only projects that are identified on a Capital Improvements Plan (CIP), will be fully or partially funded by the City, and are attributable to future growth, are considered impact fee eligible. This CIP was developed to determine the infrastructure projects eligible for impact fee funding in the 10-year period. City staff have developed a 20-year CIP to accommodate the growth of the City's wastewater system within the current ETJ.

Population Projections

The *World Population Review* estimates that the City of Kaufman's 2024 population was 9,804. The estimated population for 2025 is 10,079. This assumes a yearly growth rate of 2.80% from the 2024 population estimate. The 2.80% growth rate is based on growth rates for years 2019-2035, from the North Central Texas Council of Governments' (NCTCOG's) Open Data: 2050 NCTCOG Demographic Forecast (City).

Using the projected growth rate referenced above, the population projections for the City of Kaufman are provided in **Table 1**. The projected growth rate for 2025 to 2035 is 2.80% per year.

Year	Population	
2024	9,804	*
2025	10,079	
2026	10,361	
2027	10,651	
2028	10,949	
2029	11,256	
2030	11,571	
2031	11,895	
2032	12,228	
2033	12,570	
2034	12,922	
2035	13,284	

(Source: * World Population Review Estimate (2024), growth rate from 2024 to 2035 based on NCTCOG growth rates for years 2019-2035, from NCTCOG Open Data: 2050 NCTCOG Demographic Forecast (City))

Table 1: City of Kaufman Population Projections

Existing Wastewater System

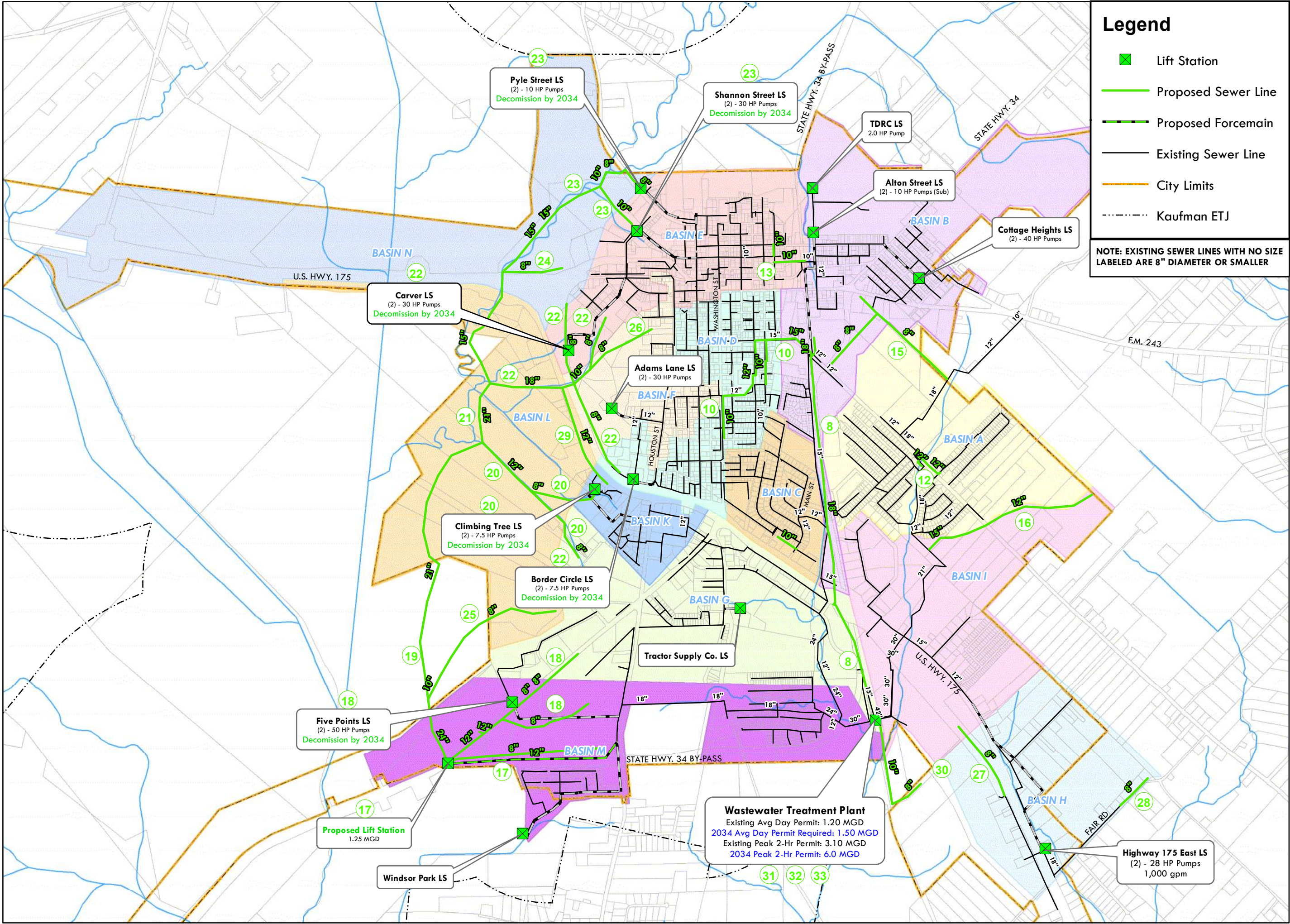
The City of Kaufman's existing wastewater system consists of a wastewater treatment plant (WWTP) permitted for an average day capacity of 1.2 million gallon per day (MGD), and a two-hour peak capacity of 3.1 MGD; thirteen wastewater lift stations of varying capacities; and the associated approximately 50.8 miles of 6-inch to 42-inch gravity pipelines and 4.4 miles of force main pipelines and other appurtenances necessary to provide service to its customers.

Land Use Assumptions

The land use assumptions used in the development of the wastewater CIP are based on the Future Land Use Plan prepared by Tim F. Glendening & Associates, Inc., dated September 2013, and adopted as the future land use assumptions for previous water and street impact fee updates via Ordinance O-32-19. A review of this Future Land Use Plan was performed by City staff to verify its relevance for the 2025 Wastewater CIP. The Future Land Use Plan is included in this report as **Appendix A**. City staff approved these land use assumptions for the purposes of identifying wastewater impact fee capital improvement projects and forwarded the land use assumption recommendations to the City Council for review and approval.

Wastewater Capital Improvements Plan for 2025-2045

Figure 1 is a map of the wastewater CIP projects. **Table 2** provides an inventory of the wastewater CIP projects along with estimated costs. The wastewater projects identified on the CIP map were originally developed as part of the 2014 *Sanitary Sewer Assessment Study* prepared for the City by Freese and Nichols, Inc. City staff have identified projects that have been partially or fully completed since the study's submittal, and provided additional projects to be added to the CIP. The roster of CIP wastewater projects has been revised accordingly. The total cost of the proposed wastewater facilities anticipated to be constructed during the 20-year window of the Wastewater CIP is approximately \$147.1 million (2030 dollars).



0 1,000 2,000
1 inch = 2,000 feet

Kaufman, Texas
Capital Improvement Plan (2025-2045 Planning Window)
Figure 1
Wastewater



Table 2: Capital Improvements Plan - Wastewater Facilities (2025-2045 Planning Window)

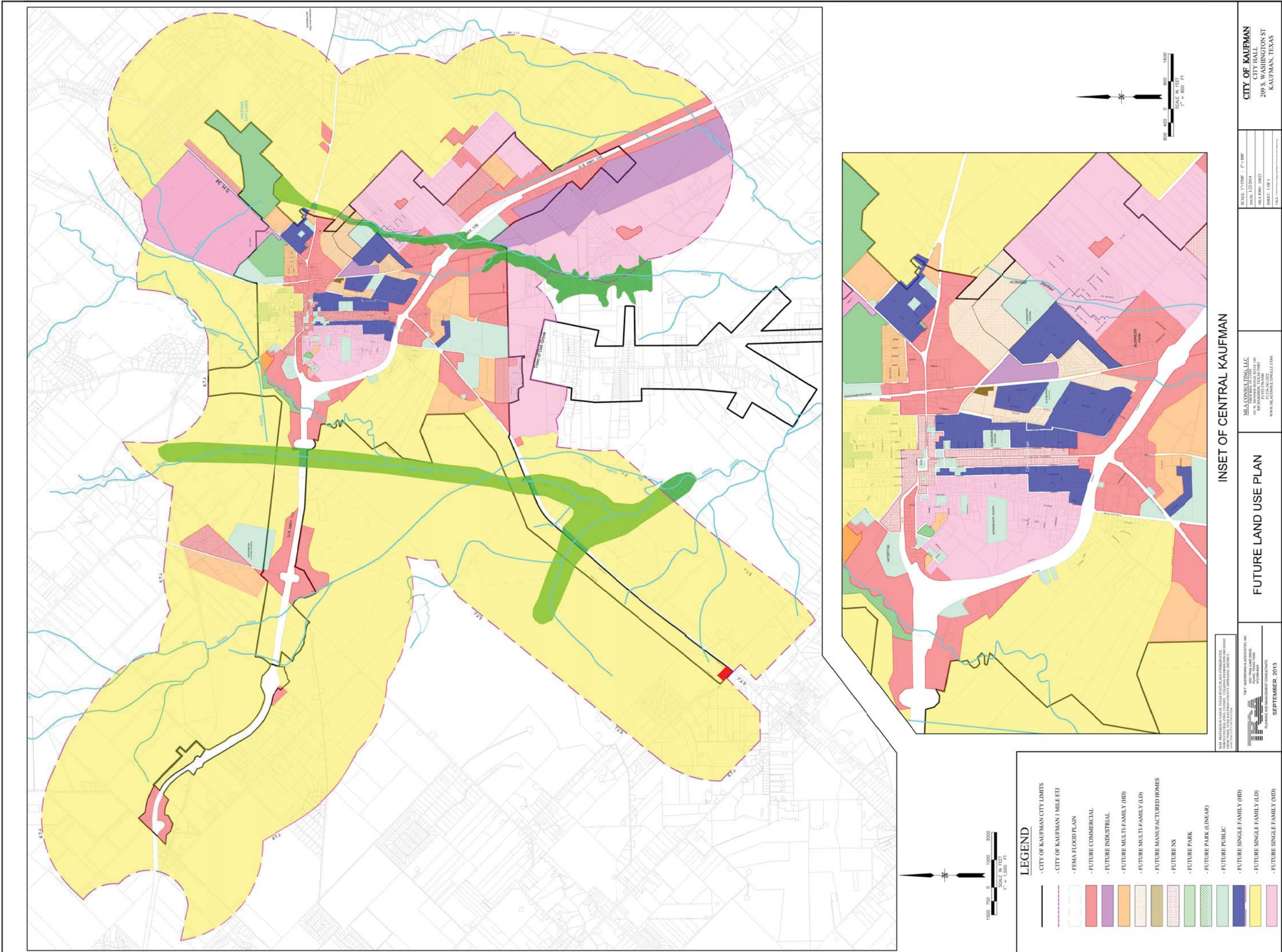
CITY OF KAUFMAN, TEXAS CAPITAL IMPROVEMENTS PLAN - WASTEWATER FACILITIES (2025-2045 PLANNING WINDOW)						
Project Number	Size (in) or Item	Length (lf) or Quantity	Description	Basin	Itemized Costs	Total Project Costs
8			18" Interceptor Line to the Wastewater Treatment Plant	n/a		
	18	9,080			\$6,056,360	
	15	4,540			\$2,419,820	
	BORE	1,530			\$2,039,490	\$10,516,000
10			10"/12"/15" Sewer Line in Basin D	D		
	15	1,270			\$676,910	
	12	2,130			\$1,065,000	
	10	1,800			\$840,600	\$2,583,000
11			10" Sewer Line in Basin C	C		
	10	660			\$308,220	
	BORE	40			\$53,320	\$362,000
12			12" Interceptor Line in Basin A	A		
	12	710			\$355,000	
	BORE	60			\$79,980	\$435,000
13			10" Sewer Lines in Basin E	E		
	10	280			\$130,760	\$131,000
15			8" Sewer Line in Basin A	A		
	8	4,480			\$1,792,000	
	BORE	60			\$79,980	\$1,872,000
16			12"/15" Interceptor Line	I		
	15	550			\$293,150	
	12	3,450			\$1,725,000	\$2,019,000
17			Proposed Lift Station and 12" Force Main	M		
	12	4,200			\$2,100,000	
	8	3,330			\$1,332,000	
	LS	1.25 MGD			\$1,500,000	\$4,932,000
18			Decommission Five Points Lift Station and 8"/12" Sewer Line	M		
	12	1,650			\$825,000	
	8	4,550			\$1,820,000	
	BORE	100			\$133,300	
	LS DEC	1			\$466,608	\$3,245,000
19			21"/24" Interceptor Line in Basin L	L		
	24	1,550			\$1,653,850	
	21	6,700			\$5,360,000	\$7,014,000
20			Decommission Climbing Tree Lift Station and 8"/12" Sewer Line	L		
	12	1,600			\$800,000	
	8	3,700			\$1,480,000	
	LS DEC	1			\$466,608	\$2,747,000
21			15"/21" Interceptor Line in Basin L	L		
	21	1,450			\$1,160,000	
	15	3,000			\$1,599,000	
	BORE	600			\$799,800	\$3,559,000



CITY OF KAUFMAN, TEXAS						
CAPITAL IMPROVEMENTS PLAN - WASTEWATER FACILITIES (2025-2045 PLANNING WINDOW)						
Project Number	Size (in) or Item	Length (lf) or Quantity	Description	Basin	Itemized Costs	Total Project Costs
22			Decommission Carver and Border Circle Lift Stations, and 8"/10"/18" Sewer Lines	L		
	18	1,950			\$1,300,650	
	BORE	350			\$466,550	
	10	500			\$233,500	
	8	5,600			\$2,240,000	
	LS DEC	2			\$933,216	\$5,174,000
23			Decommission Pyle Street and Shannon Street Lift Stations, and 10"/15" Sewer Lines	N		
	15	3,050			\$1,625,650	
	10	2,000			\$934,000	
	8	650			\$260,000	
	LS DEC	2			\$933,216	\$3,753,000
24			8" Sewer Line in Basin N	N		
	8	1,400			\$560,000	\$560,000
25			8"/10" Sewer Line in Basin L	L		
	10	650			\$303,550	
	8	3,350			\$1,340,000	\$1,644,000
26			8" Sewer Line in Basin F	F		
	8	1,750			\$700,000	\$700,000
27			8" Sewer Line Along Highway 175	H		
	8	1,960			\$784,000	\$784,000
28			8" Sewer Line in Basin H	H		
	8	900			\$360,000	\$360,000
29			12" Sewer Line in Basin L	L		
	12	2,500			\$1,250,000	\$1,250,000
30			8"/10" Sewer Line around Detention Center	I		
	10	2,920			\$1,363,640	
	8	450			\$180,000	\$1,544,000
31			Treatment Plant Regulatory & Efficiency Upgrades	n/a		
			0-5 Year Priority		\$14,305,000	\$14,305,000
32			Treatment Plant Regulatory & Efficiency Upgrades	n/a		
			5-10 Year Priority		\$32,680,000	\$32,680,000
33			Treatment Plant Upgrades	n/a		
			10+ Year Priority		\$45,000,000	\$45,000,000
					Total Improvement Cost	\$147,169,000

APPENDIX A

Future Land Use Plan



APPENDIX B

Land Use Assumptions and Capital Improvements Plan (CIP) Ordinance

O-18-25



Meeting
Date: 7/28/2025

Date: 07/02/2025

Item #: 14.

Dept.: Development
Services

PZ Item

SUBJECT:

Conduct a public hearing and take appropriate action on a Replat of French & Wilson Addition, Block 37, being a partial replat of Block 37 of the Wilson Addition, to create one single-family residential lot. The subject property consists of approximately 0.208 acres, situated in the J.B. Cole Survey, Abstract No. 84, City of Kaufman, Kaufman County, Texas, and is generally located at 608 S. Wilson Street (Parcel IDs 24188 and 24189). (Case No. RP-01-25)

BACKGROUND:

See the attached July 1, 2025, Planning and Zoning Commission Report and attachments.

Author:

Martin Mares, Senior Planner

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of the Replat of the French & Wilson Addition Block 37, Lot 1R.



Planning and Zoning Commission Report

Meeting Date: July 1, 2025

SUBJECT Conduct a public hearing and make a recommendation to City Council regarding a Replat of French & Wilson Addition, Block 37, being a partial replat of Block 37 of the Wilson Addition, to create one single-family residential lot. The subject property consists of approximately 0.208 acres, situated in the J.B. Cole Survey, Abstract No. 84, City of Kaufman, Kaufman County, Texas, and is generally located at 608 S. Wilson Street (Parcel IDs 24188 and 24189). (Case No. RP-01-25)

SUMMARY:

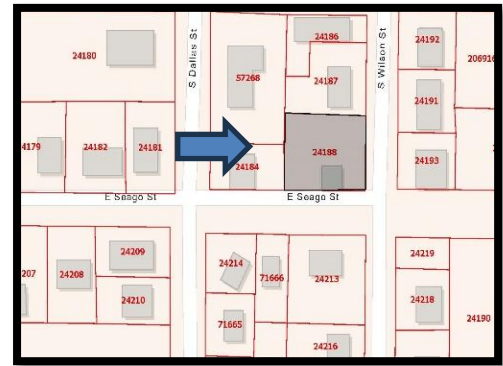
The applicant is requesting approval of a Replat for Wilson Addition, Block 37, Lots 1R and 2R, to combine the two lots into a single lot.

The subject property is zoned Single-Family (SF-6) for residential uses and contains an existing house. Combining the two lots into one will allow the property to meet the minimum requirements of the Single-Family (SF-6) zoning district, as outlined below.

Single Family (SF-6)	Required	Provided
Minimum Lot Area	6,000 sf	9,053 sf
Minimum Lot Width	60'	90.55'
Minimum Lot Depth	100'	100.125'
Minimum Front Yard (Wilson Street)	25'	25'
Minimum Rear Yard	25'	25'
Minimum Side Yard Interior	6'	6'
Minimum Side Yard Exterior (Seago Street)	15'	15'

The zoning districts surrounding this property are all compatible with the use of this property.

	Zoning	Existing Land Use
North:	SF-6	Single Family Homes
East:	MF-1 & TH	Single Family Homes
South:	SF-6	Single Family Homes
West:	SF-6	Single Family Homes



THOROUGHFARE PLAN:

The Thoroughfare Plan classifies both Wilson Street and Seago Street as Local Service Streets, which require a 50-foot right-of-way. This required right-of-way already exists at the subject location.

PROPERTY OWNER RESPONSES:

The City of Kaufman mailed out notification letters to 26 property owners within 300' of the subject property. The results are as follows:

- Property owners returned letters in opposition to the request = 0
- Property owners returned the letter in agreement to the request = 0
- Property owners who have not responded = 26

RECOMMENDATION:

Staff recommends approval of the Replat of the French & Wilson Addition Block 37, Lot 1R.

ATTACHMENTS:

- Location Map
- Exhibit A – Replat

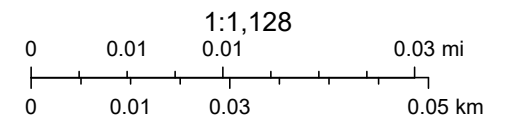
Martin Mares
Senior Planner
972-932-2216 ext. 117
mmares@kaufmantx.org

Location Map



6/4/2025, 4:15:01 PM

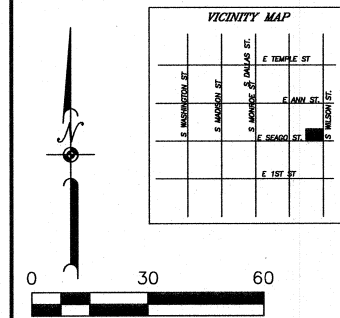
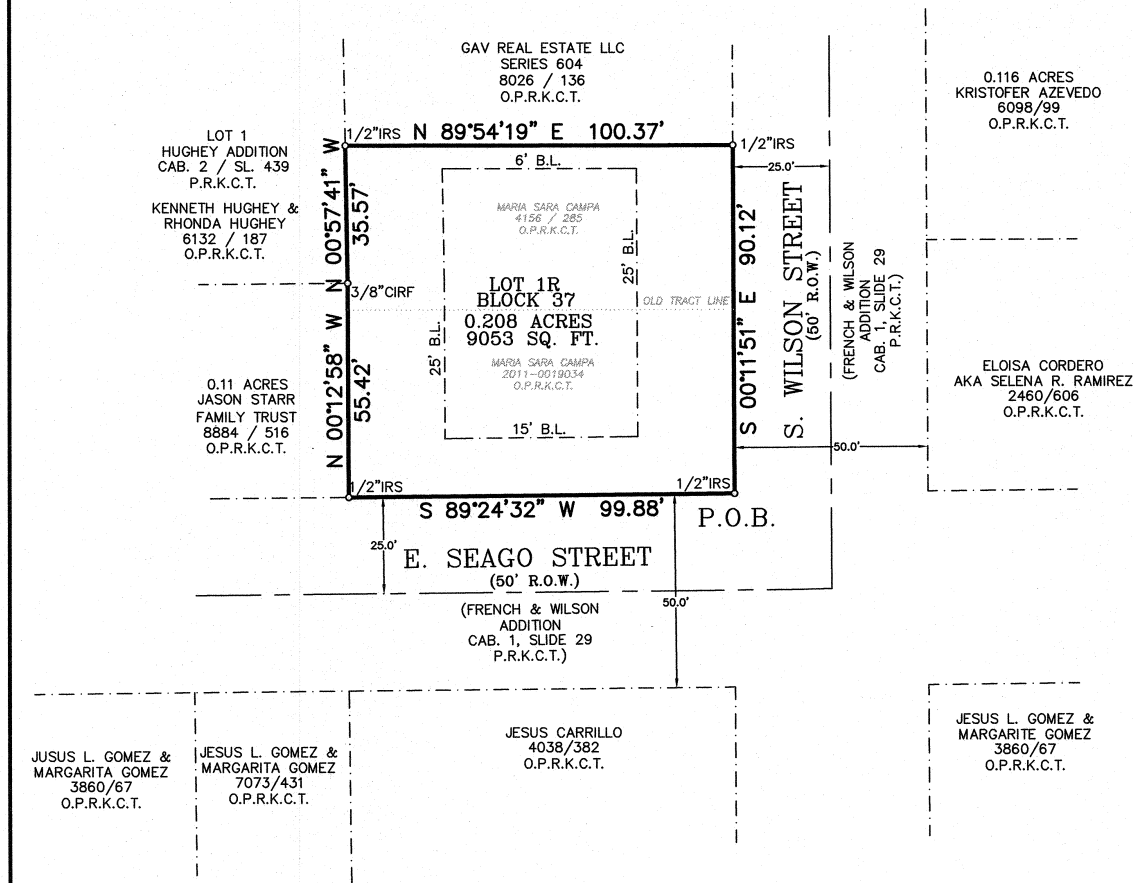
Parcels



Sources: Esri, TomTom, Garmin, FAO, NOAA, USGS, © OpenStreetMap contributors, and the GIS User Community

Kaufman County Appraisal District, BIS Consulting - www.bisconsulting.com

Disclaimer: This product is for informational purposes only and has not been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of boundaries.



○ PROPERTY CORNER	⊗ WATER VALVE	△ TELE. PEDESTAL	○ MAILBOX	—X— WIRE FENCE	—C— GAS
■ POWER POLE	⊕ FIRE HYDRANT	△ FIBER OPTIC MARKER	⊕ HVAC	—O— CHAINLINK FENCE	—W— WATER
← GUY WIRE	⊖ GAS METER	△ CABLE TV PEDESTAL	⊕ TRAFFIC SIGN	—//— WOOD FENCE	—FO— FIBER OPTIC
⊗ ELEC. TRANS.	⊖ GAS LINE MARKER	△ CLEANOUT	⊕ SAN. SEWER MANHOLE	—□— IRON FENCE	—SS— SANITARY SEWER
⊗ ELECTRIC METER	⊖ GAS VALVE	△ SEPTIC	⊕ STORM SEWER MANHOLE	—E— ELECTRIC	—ST— STORM SEWER
⊗ WATER METER	⊖ PIPELINE MARKER	△ AEROBIC	⊕ LIGHT POLE	—UGF— UNDERGROUND ELEC.	

SURVEYOR'S CERTIFICATE

I, Donald S. Holder, Registered Professional Land Surveyor, State of Texas, hereby certify that the description and plat hereon are taken from actual measurements upon the ground and are true and correct to the best of my knowledge and belief this the _____ day of _____, 2025, and the monuments shown thereon have been found or set under my supervision and their location, size and material description are correctly shown.

Donald S. Holder R.P.L.S. No. 5266

STATE OF TEXAS:
COUNTY OF _____:

BEFORE ME, the undersigned authority, a Notary Public in and for _____ County, Texas, on this day personally appeared the person(s) whose name(s) is (are) subscribed to the foregoing instrument and they acknowledge same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the _____ day of _____, 2025.

Notary Public in and for _____ County, Texas

APPROVAL CERTIFICATE

"Recommended for Approval"

Chairman, Planning & Zoning Commission _____ Date _____

"Approved and Accepted"

Mayor, City of Kaufman, Texas _____ Date _____

The undersigned, the City Secretary of the City of Kaufman, Texas, hereby certifies that the foregoing Final Plat of _____ was submitted to the City Council on the _____ day of _____, 2025, and the Council, by formal action then and there accepted the dedication of streets, alleys and public places as shown and upon said plat and said Council further authorized the Mayor to note the acceptance thereof by signing his name as herein subscribed.

City Secretary, City of Kaufman, Texas

- NOTES:**
- Bearings are based on North Central Texas State Plane 4202 NAD83.
 - All lots comply with the minimum size requirements of the zoning district.
 - This property may be subject to charges related to impact fees and the Applicant should contact the City regarding any applicable fees due.
 - All drainage and detention Easements shall be maintained, repaired and replaced by the property owner.
 - Notice – selling a portion of this addition by metes and bounds is a violation of the City of Kaufman's Subdivision Ordinance and State law and is subject to fines and withholding of utilities and building permits.
 - This Plat does not alter or remove existing deed restriction, if any, on this property.
 - Minimum finished floor elevations are at least 2 feet above the 100-year flood plain.
 - According to the Flood Insurance Rate Map No. 48257C0310D dated July 3, 2012, published by the Federal Emergency Management Agency, the subject property lies within Flood Zone "X" and is not shown to be within a special flood hazard area. This statement does not imply that the property and/or structures thereon will be free from flooding or flood damage. On rare occasions, greater floods can and will occur and flood heights may be increased by man-made or natural causes. This flood statement shall not create liability on the part of the surveyor.
 - The purpose of this Plat is to combine lots.
 - No overhead utilities are permitted on the subject property.

OWNER'S ACKNOWLEDGEMENT AND DEDICATION

WHEREAS Maria Sara Campa, is the owner of a tract or parcel of land situated in City of Kaufman, Kaufman County, Texas and being further described as follows:

LEGAL DESCRIPTION

BEING a tract or parcel of land situated within the City of Kaufman, Kaufman County, Texas, and being a part of the J. B. Cole Survey, Abstract No. 84, and being part of Block 37 of French and Wilson Addition as recorded in Cabinet 1 on Slide 29, Plat Records Kaufman County, Texas, and being known as that tract of land described in a Warranty Deed from Romana Mendoza to Maria Sara Campa as recorded in Document No. 2011-0019034, Official Public Records Kaufman County, Texas and being known as that of land described in a Warranty Deed from the Estate of Doris Ann Council to Maria Sara Campa as recorded in Document No. 2012-0011596, Official Public Record Kaufman County, Texas and being further described as follows:

BEGINNING at a 1/2 inch iron rod set for a corner at the intersection of the West line of S. Wilson Street and the North line of E. Seago Street, said point being at the Southeast corner of Block 37 and at the Southeast corner of said Campa tract (2011-0019034);

THENCE S 89°24'32" W along the North line of E. Seago Street and along the South line of said Campa tract (2011-0019034), a distance of 99.88 feet to a 1/2" iron rod set for corner at the Southwest corner of said Campa tract (2011-0019034) and at the Southeast corner of a called 0.11 acre tract as conveyed to Jason Starr Family Trust as recorded in Volume 8884, Page 516, O.P.R.K.C.T.;

THENCE N 00°12'58" W along the West line of said Campa tract (2011-0019034), and along the East line of said 0.11 acre tract, a distance of 55.42 feet to a 3/8" capped iron rod found for corner at the Northeast corner of said 0.11 acre tract and at the Southeast corner of Lot 1 Hughey Addition as recorded Cabinet 2, Slide 439, P.R.K.C.T., said point being in the West line of said Campa tract (2012-0011596);

THENCE N 00°57'41" W along the West line of said Campa tract (2012-0011596), and along the East line of said Lot 1, a distance of 35.57 feet to a 1/2" iron rod set for corner at the Northwest corner of said Campa tract (2012-0011596) and at the Southwest corner of a tract of land conveyed to GAV Real Estate LLC Series 604, as recorded in Volume 8026, Page 136, O.P.R.K.C.T.;

THENCE N 89°54'19" E along the North line of said Campa tract (2012-0011596), and along the South line of said GAV Real Estate LLC Series 604 tract, a distance of 100.37 feet to a 1/2" iron rod set for corner in the West line of S. Wilson Street, said point being at the Northeast corner of said Campa tract (2012-0011596) and at the Southeast corner of said GAV Real Estate LLC Series 604 tract;

THENCE S 00°11'51" E along the West line of S. Wilson Street, along the East line of said Campa tract (2012-0011596) and along the East line of said Campa tract (2012-0019034), a distance of 90.12 feet returning to the Point of Beginning and containing 0.208 acres of land.

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

STATE OF TEXAS
COUNTY OF KAUFMAN

That Maria Campa, acting herein by and through its duly authorized officer, does hereby adopt this plat designating the hereinabove described property as **REPLAT OF PART OF BLOCK 37 OF THE FRENCH & WILSON ADDITION**, an addition to the City of Kaufman, Texas, and does hereby dedicate to the public use forever by fee simple title, free and clear of all liens and encumbrances, all streets, thoroughfares, alleys, fire lanes, drive aisles, parking spaces, parks and trails, and to the public use forever Easements for sidewalks, storm drainage facilities, floodways, water mains, wastewater mains, and other utilities and facilities, and any other property necessary to serve the plat and to implement the requirements of the subdivision regulations and other City codes and to do hereby bind ourselves, our heirs, successors and assigns to warrant and to forever defend the title on the land so dedicated. Further, the undersigned covenants and agrees that he/she shall maintain all Easements and facilities in a state of good repair and functional condition at all times in accordance with City codes and regulations. No buildings, fences, trees, shrubs or other improvements and growths shall be constructed or places upon, over, across the Easements as shown, except that landscape improvements may be installed, if approved by the City of Kaufman. At no point shall any overhead utilities be installed on the subject property. The City of Kaufman and public utility entities shall have the right to access and maintain all respective Easements without the necessity at any time of procuring permission from anyone.

WITNESS MY HAND this the _____ day of _____, 2025.

Owner _____

STATE OF TEXAS:
COUNTY OF _____:

BEFORE ME, the undersigned authority, a Notary Public in and for _____ County, Texas, on this day personally appeared the person(s) whose name(s) is (are) subscribed to the foregoing instrument and they acknowledge same for the purposes and considerations therein expressed and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this the _____ day of _____, 2025.

Notary Public in and for _____ County, Texas

REPLAT
**REPLAT OF PART OF
BLOCK 37 OF THE
FRENCH & WILSON
ADDITION**
J.B. COLE SURVEY, ABSTRACT NO. 84
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS
0.208 ACRE
JUNE 2025
CASE #: PP-02-25

Owner:
Maria S. Campa
608 S Wilson St.
Kaufman, Texas 75142
victorcampa2389@gmail.com
972-433-3480

Surveyor:
Eyncon Engineering & Surveying
P.O. Box 1025
Greenville, Texas 75403
sholder@eyncon.com
903-450-9837

Eyncon ENGINEERING & SURVEYING P.O. BOX 1025 • GREENVILLE, TX 75403 www.eyncon.com • (903) 450-9837	DATE: May 15, 2025 DRAWN BY: S. HOLDER SCALE: 1" = 30'	JOB NO.: 0525048 DWG: REPLAT FIRM REG. CERT. #10022400
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Meeting
Date: 7/28/2025

Date: 07/02/2025

Item #: 15.

Dept.: Development
Services

PZ Item

SUBJECT:

Consider and take appropriate action on the **Land Study and Preliminary Plat of The Trails**, on 132.44 acres out of the Thomas Beedy Survey, Abstract No. 21, City of Kaufman, Kaufman County, Texas, generally located on the east side of FM 2727 (Property IDs 2199, 2206, 2207, 187114, 213257, 213258). (Case No: PP-02-25)

BACKGROUND:

See the attached July 1, 2025, Planning and Zoning Commission Report and attachments.

Author:
Martin Mares, Senior Planner

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of the Land Study and Preliminary Plat of The Trails.



Planning and Zoning Commission Report

Meeting Date: July 1, 2025

SUBJECT: Consider and make a recommendation to City Council on the Land Study and Preliminary Plat of The Trails, on 132.44 acres out of the Thomas Beedy Survey, Abstract No. 21, City of Kaufman, Kaufman County, Texas, generally located on the east side of FM 2727 (Property IDs 2199, 2206, 2207, 187114, 213257, 213258). (Case No: PP-02-25)

BACKGROUND:

A Development Agreement for the subject property was approved by City Council on November 18, 2024 and was amended May of 2025. As required by the agreement, the property has been rezoned to Planned Development District-28 (PD-28) to ensure consistency with the adopted standards and to allow the provisions to remain in perpetuity.

The applicant is now requesting approval of a Preliminary Plat in accordance with the adopted PD and associated concept plan. This submittal represents the next step in the entitlement process, prior to final platting and construction.

SUMMARY

The proposed development consists of a single-family residential subdivision that includes a total of 449 residential lots—241 Type A lots with a minimum size of 6,000 square feet and 208 Type B lots with a minimum size of 7,200 square feet. The development will be accessed via four access points along FM 2727 and will include public infrastructure improvements such as streets, drainage, and utility extensions, all of which will be reviewed through civil construction plans. The subdivision also features amenitized open space, a trail network, and a dedicated amenity center for residents.

The land study indicates that the development will be divided into four phases, with Phase 1 including 138 Type B, Phase 2 including 71 Type B Phase 3 including 120 Type A, and Phase 4 including 120 Type A. Additionally, the land study identifies the general location of the amenities and the proposed trail network within the development. Staff is currently working with the applicant regarding street block lengths. While minor adjustments may occur at the time of final plat submission, staff does not anticipate any major changes, and the overall lot count is expected to remain consistent with what is currently proposed and allowed in the development.

THOROUGHFARE PLAN:

The Kaufman County 2035 Thoroughfare Plan designates FM 2727 as a “Type B” Minor Arterial, requiring a right-of-way width of 100 to 120 feet with 3 to 4 lanes. A 30-foot street dedication along FM 2727 is proposed to provide the required right-of-way from the centerline. The internal streets are classified as local streets and meet the 50-foot right-of-way requirement.

RECOMMENDATION:

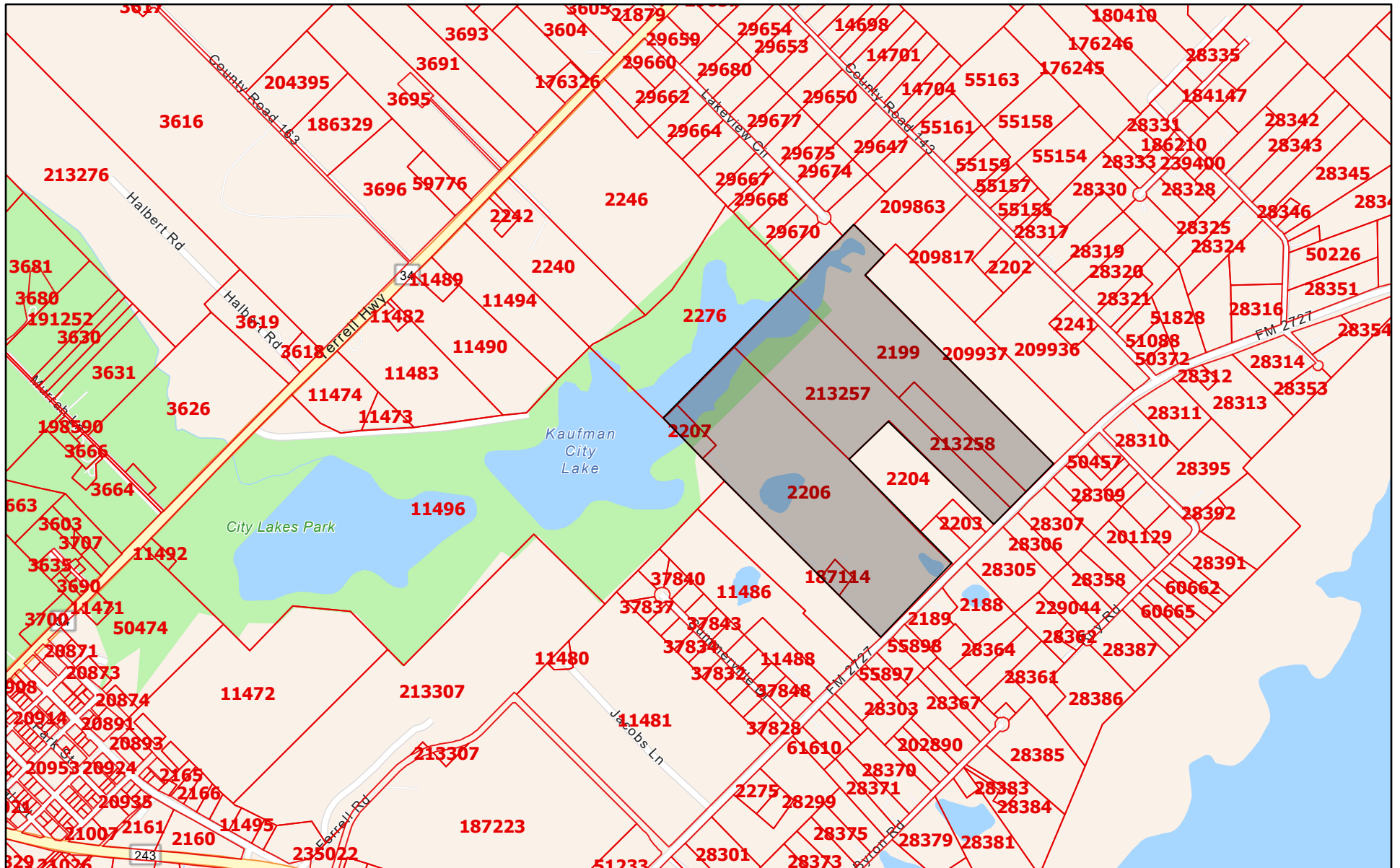
Staff recommends approval of the Land Study and Preliminary Plat of The Trails.

ATTACHMENTS:

1. Location Map
2. Land Study of The Trails
3. Preliminary Plat of The Trails

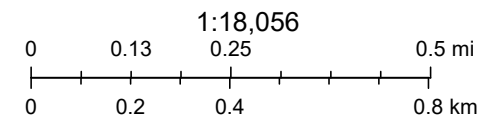
Martin Mares
Senior Planner
972-932-2216 ext. 117
mmares@kaufmantx.org

The Trails 01-28-2025



2/18/2025, 2:52:31 PM

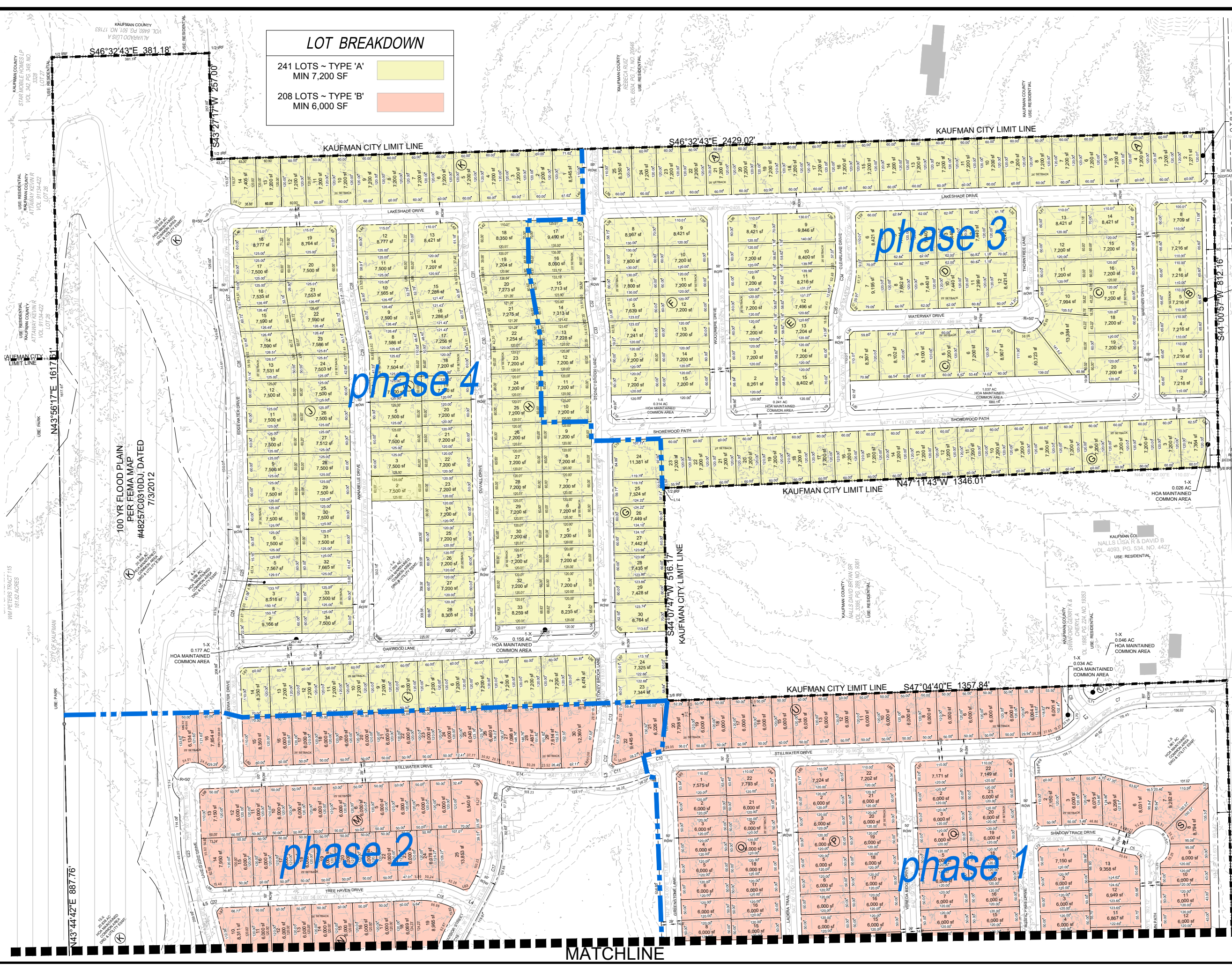
 Parcels



Esri Community Maps Contributors, Baylor University, Kaufman County, Texas Parks & Wildlife, CONANP, Esri, TomTom, Garmin, SafeGraph,

Kaufman County Appraisal District, BIS Consulting - www.bisconsulting.com

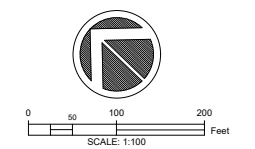
Disclaimer: This product is for informational purposes only and has not been prepared for or be suitable for legal, engineering, or surveying purposes. It does not represent an on-the-ground survey and represents only the approximate relative location of boundaries.



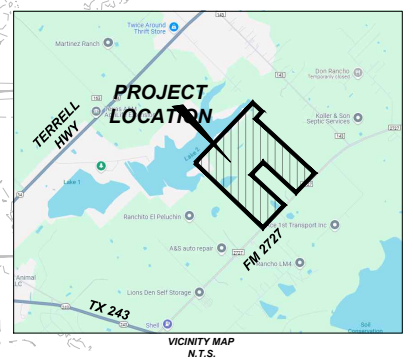
LOT BREAKDOWN

241 LOTS ~ TYPE 'A'
MIN 7,200 SF

208 LOTS ~ TYPE 'B'
MIN 6,000 SF



- LEGEND**
- ROW RIGHT OF WAY
 - IRF IRON ROD FOUND
 - HOA HOMEOWNERS ASSOCIATION
 - AC ACRES
 - SF SQUARE FEET
 - ESMT EASEMENT
 - MIN FF MINIMUM FINISHED FLOOR
 - D.E. DRAINAGE EASEMENT
 - VOL. VOLUME
 - PG. PAGE
 - ⊙ BLOCK



PREPARED BY:
OWNER/DEVELOPER
TEJAS WYCLIFF PROPERTIES, LLC
GSI BAYLOR LLC, ETAL
13601 PRESTON ROAD, SUITE 810
DALLAS, TEXAS 75240
CONTACT: YEHUDA GOLDMAN EMAIL:
YEHUDA@GSIINVESTMENTS.COM

CCM ENGINEERING
2570 JUSTIN ROAD #209
HIGHLAND VILLAGE, TX
CONTACT: CODY CRANNELL
EMAIL: CODY@CCM-ENG.COM
(972) 691-6633

LAND STUDY THE TRAILS AT KAUFMAN

132.44 ACRES (25.26 ac ROW)

SITUATED IN THE THOMAS BEEDY
SURVEY, ABSTRACT NO. 21
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS

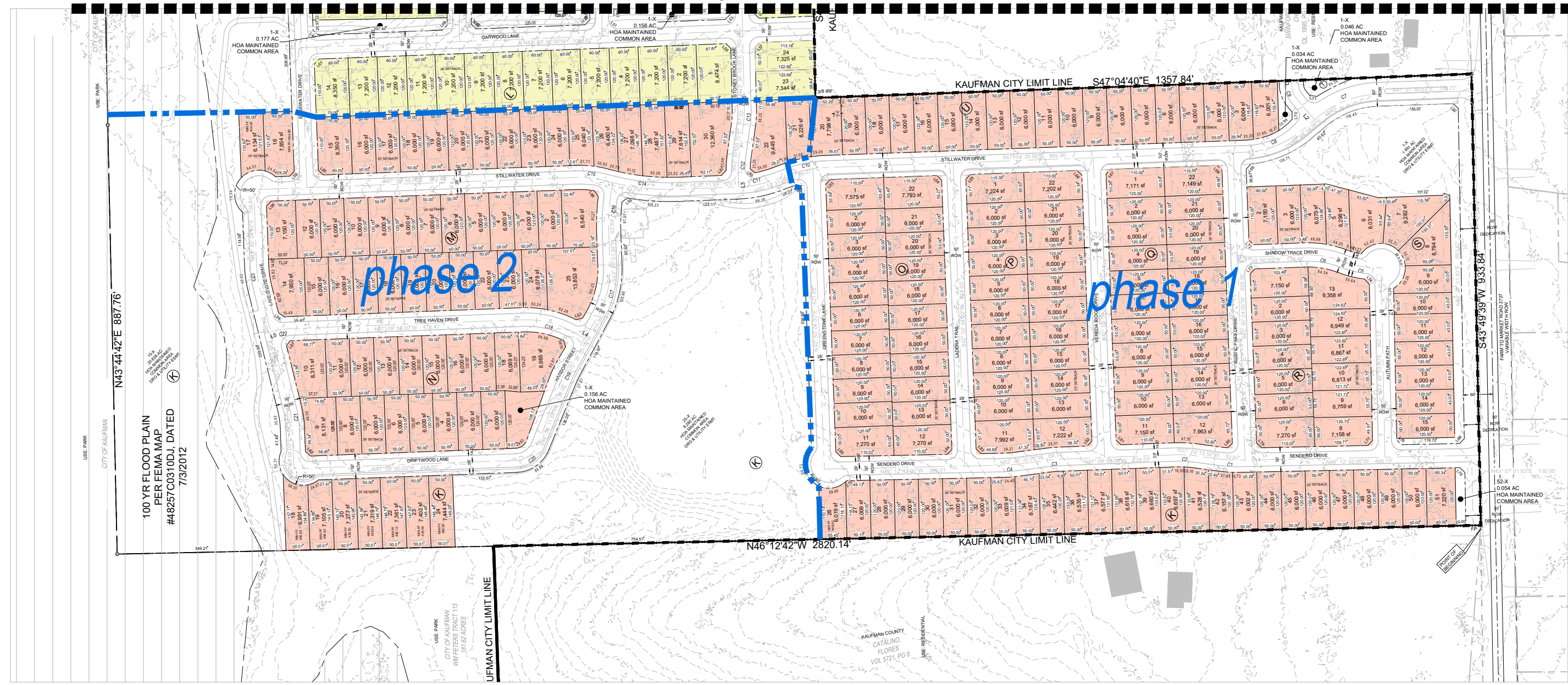
241 TYPE A LOTS
7,200 SF
208 TYPE B LOTS
6,000 SF
16 COMMON AREA LOTS

JUNE, 2025
SHEET 1 OF 2

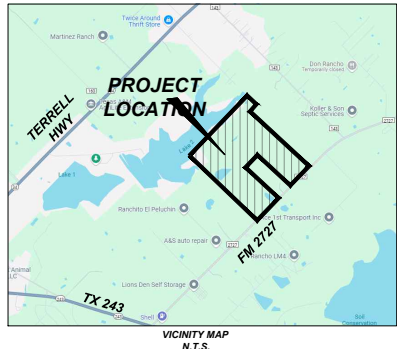


0 50 100 200 Feet
1:1200.0024

MATCHLINE



LOT BREAKDOWN	
241 LOTS ~ TYPE 'A' MIN 7,200 SF	
208 LOTS ~ TYPE 'B' MIN 6,000 SF	



LAND STUDY THE TRAILS AT KAUFMAN

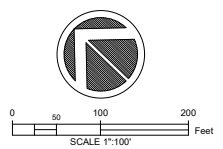
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SITUATED IN THE THOMAS BEEDY
SURVEY, ABSTRACT NO. 21
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS

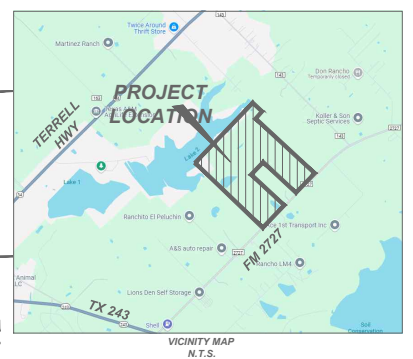
241 TYPE A LOTS
7,200 SF
208 TYPE B LOTS
6,000 SF
16 COMMON AREA LOTS

PREPARED BY:
OWNER/DEVELOPER:
TEJAS WYCLIFF PROPERTIES, LLC
GSI BAYLOR LLC, ETAL
13601 PRESTON ROAD, SUITE 810
DALLAS, TEXAS 75240
CONTACT: YEHUDA GOLDMAN EMAIL:
YEHUDA@GSIINVESTMENTS.COM

CCM ENGINEERING
2570 JUSTIN ROAD #209
HIGHLAND VILLAGE, TX
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EMAIL: CODY@CCM-ENG.COM
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- LEGEND**
- ROW RIGHT OF WAY
 - IRF IRON ROD FOUND
 - HOA HOMEOWNERS ASSOCIATION
 - AC ACRES
 - SF SQUARE FEET
 - ESMT EASEMENT
 - MIN FF MINIMUM FINISHED FLOOR
 - D.E. DRAINAGE EASEMENT
 - VOL. VOLUME
 - PG. PAGE
 - BLOCK



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(972) 691-6633

PRELIMINARY PLAT THE TRAILS AT KAUFMAN

132.44 ACRES (25.26 ac ROW)

SITUATED IN THE THOMAS BEEDY
SURVEY, ABSTRACT NO. 21
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS

241 TYPE A LOTS
7,200 SF
208 TYPE B LOTS
6,000 SF
16 COMMON AREA LOTS

JUNE, 2025
SHEET 1 OF 3



0 50 100 200 Feet
SCALE 1"=100'



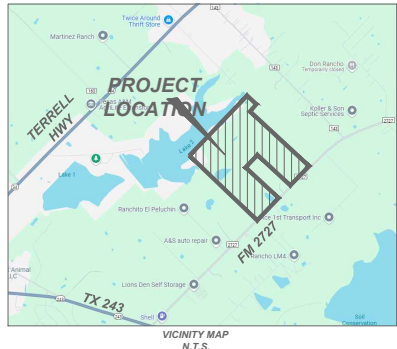
PRELIMINARY PLAT THE TRAILS AT KAUFMAN

132.44 ACRES (25.26 ac ROW)

SITUATED IN THE THOMAS BEEDY
SURVEY, ABSTRACT NO. 21
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS

241 TYPE A LOTS
7,200 SF
208 TYPE B LOTS
6,000 SF
16 COMMON AREA LOTS

OWNER/DEVELOPER:
TEJAS WYCLIFF PROPERTIES, LLC
GSI BAYLOR LLC, ETAL
13601 PRESTON ROAD, SUITE 810
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2570 JUSTIN ROAD #209
HIGHLAND VILLAGE, TX
CONTACT: CODY CRANNELL
EMAIL: CODY@CCM-ENG.COM
(972) 691-6633



CERTIFICATE OF REGISTERED PROFESSIONAL LAND SURVEYOR

STATE OF TEXAS §
COUNTY OF _____ §

I, the undersigned, a Licensed Professional Surveyor in the State of Texas, hereby certify that this plat is true and correct and was prepared from an actual survey of the property made under my supervision on the ground.

preliminary
Crystal Robertson

Date

STATE OF TEXAS §
COUNTY OF KAUFMAN §

BEFORE ME, the undersigned authority, on this day personally appeared Crystal Robertson, known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he executed the same for the purposes and considerations therein stated.

Given under my hand and seal of office this ____ day of _____, 20__.

Type or Print Notary's Name
My Commission Expires: _____

APPROVED BY: PLANNING AND ZONING COMMISSION
CITY OF KAUFMAN

BY: _____
CHAIRMAN

APPROVED BY: CITY COUNCIL
CITY OF KAUFMAN

BY: _____
MAYOR

DATE

DATE

NOTES:

- All lots comply with the minimum size requirements of the zoning district.
- This property may be subject to charges related to impact fees and the Applicant should contact the City regarding any applicable fees due.
- All common areas, drainage Easements, and detention facilities will be owned and maintained by the HOA/POA. Any common areas within the City's Right-of-Way are required to be an HOA "X" lot.
- All common area/HOA lots or floodplain may contain a public trail and shall provide an Access Easement for the public to use the trail.
- All drainage and detention Easements shall be maintained, repaired, and replaced by the property owner.
- Notice – selling a portion of this addition by metes and bounds is a violation of the City of Kaufman's Subdivision Ordinance and State law and is subject to fines and withholding of utilities and building permits".
- This Plat does not alter or remove existing deed restriction, if any, on this property".
- Minimum finished floor elevations are at least 2 feet above the 100-year flood plain.
- The City reserves the right to require minimum finish floor (MFF) elevations on any lot contained within this addition. The minimum (MFF) elevations shown are based on the most current information available at the time the Plat is filed and are subject to change.
- Bearings are based on the State Plane Coordinate System, Texas North Central Zone (4202), North American Datum of 1983 (NAD'83).
- No overhead utilities are permitted on the subject property.

OWNER ACKNOWLEDGEMENT AND DEDICATION

STATE OF TEXAS §
COUNTY OF Kaufman §

I (we), the undersigned, owner (s) of the land shown on this plat within the area described by metes and bounds as follows:

BEING a tract of land situated in the Thomas Beedy Survey, Abstract Number 21 and being all of that certain tract of land conveyed to GSI Baylor LLC, et al, as described in Instrument Number 2024-27693 of the Official Public Records of Kaufman County, Texas and being all of that certain tract of land conveyed to Tejas Wycliff Properties, as described in Instrument Number 2023-0014802 of the Official Public Records of Kaufman County, Texas being more particularly described by metes and bounds as follows:
BEGINNING at a fence post found for the most southerly corner of said Baylor tract, said point also being in the northwest right-of-way line of Farm-to-Market Road Number 2727, having a variable width right-of-way;
THENCE North 46°12'42" West, a distance of 2,820.14 feet to a point for corner;
THENCE North 43°44'42" East, a distance of 887.76 feet to a point of for corner;
THENCE North 43°56'17" East, a distance of 1,617.61 feet to a 1/2 inch capped iron rod (Mobly 2141) found for corner;
THENCE South 46°32'43" East, a distance of 381.18 feet to a 1/2 inch iron rod found for corner;
THENCE South 43°27'17" West, a distance of 257.00 feet to a 1/2 inch capped iron rod found (Mobly 2141) for corner;
THENCE South 46°32'58" East, a distance of 2,429.02 feet to a point for corner in the northwest right-of-way line of said Farm-to-Market Road Number 2727
THENCE South 44°00'57" West, with the northwest right-of-way line of said Farm-to-Market Road Number 2727, a distance of 812.16 feet to a 3/8 inch iron rod found;
THENCE North 47°04'40" West, a distance of 1,357.84 feet to a 1/2 inch iron rod found for corner;
THENCE South 44°07'47" West, a distance of 516.87 feet to a 3/8 inch iron rod found for corner;
THENCE South 47°13'17" East, a distance of 1,357.84 feet to a fence corner post found for corner in the northwest right-of-way line of said Farm-to-Market Road Number 2727;
THENCE South 43°49'39" West, with the northwest right-of-way line of said Farm-to-Market Road Number 2727, a distance of a distance of 933.84 feet to the POINT OF BEGINNING and containing 132.443 acres of land.

NOW, THEREFORE, KNOW ALL PERSON BY THESE PRESENTS:

THAT the City of Kaufman, acting herein by and through its duly authorized officer, does hereby adopt this plat designating the hereinabove described property as _____ (lot/block/subdivision), an addition to the City of Kaufman, Texas, and does hereby dedicate to the public use forever by fee simple title, free and clear of all liens and encumbrances, all streets, thoroughfares, alleys, fire lanes, drive aisles, parking spaces, parks and trails, and to the public use forever Easements for sidewalks, storm drainage facilities, floodways, water mains, wastewater mains, and other utilities and facilities, and any other property necessary to serve the plat and to implement the requirements of the subdivision regulations and other City codes and do hereby bind ourselves, our heirs, successors and assigns to warrant and to forever defend the title on the land so dedicated. Further, the undersigned covenants and agrees that he/she shall maintain all Easements and facilities in a state of good repair and functional condition at all times in accordance with City codes and regulations. No buildings, fences tress shrubs or other improvements or growths shall be constructed or placed upon, over, across the Easements as shown, except that landscape improvements may be installed, if approved by the City of Kaufman. At no point shall any overhead utilities be installed on the subject property. The City of Kaufman and public utility entities shall have the right to access and maintain all respective Easements without the necessity at any time of procuring permission from anyone.

By: _____ GSI Baylor, LLC
Owner: _____

Title: _____

STATE OF TEXAS §
COUNTY OF _____ §

BEFORE ME, the undersigned authority in and for _____, County, Texas, on this day personally appeared _____, known to me to be the person and officer whose name is subscribed to the foregoing instrument known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she is _____, and that he/she is authorized to execute the foregoing instrument for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this ____ day of _____, 20__.

Type or Print Notary's Name
My Commission Expires: _____

By: _____ Tejas Wycliff Properties, LLC
Owner: _____

Title: _____

STATE OF TEXAS §
COUNTY OF _____ §

BEFORE ME, the undersigned authority in and for _____, County, Texas, on this day personally appeared _____, known to me to be the person and officer whose name is subscribed to the foregoing instrument known to me to be the person whose name is subscribed to the foregoing instrument, and acknowledged to me that he/she is _____, and that he/she is authorized to execute the foregoing instrument for the purposes and consideration therein expressed, and in the capacity therein stated.

GIVEN UNDER MY HAND AND SEAL OF OFFICE this ____ day of _____, 20__.

Type or Print Notary's Name
My Commission Expires: _____

Curve Table					
Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C1	38.80	250.00	8.89	N41° 45' 58"W	38.76
C2	42.96	250.00	9.85	N42° 14' 35"W	42.90
C3	22.73	250.00	5.21	N49° 46' 14"W	22.73
C4	26.90	250.00	6.16	N49° 17' 37"W	26.88
C5	80.98	200.00	23.20	N35° 33' 56"W	80.43
C6	80.98	200.00	23.20	N35° 33' 56"W	80.43
C7	133.07	200.00	38.12	S66° 05' 28"E	130.63
C8	132.90	200.00	38.07	S66° 06' 52"E	130.47
C9	33.23	50.00	38.07	N23° 53' 08"E	32.62
C10	79.11	250.00	18.13	S56° 08' 36"E	78.78
C11	78.36	250.00	17.96	S56° 13' 44"E	78.04
C12	34.69	200.00	9.94	N47° 53' 30"E	34.65
C13	32.19	200.00	9.22	N48° 14' 59"E	32.16
C14	153.39	500.00	17.58	S38° 27' 39"E	152.79
C15	61.06	200.00	17.49	S38° 25' 08"E	60.83
C16	109.15	500.00	12.51	S49° 05' 16"W	108.93
C18	114.54	200.00	32.81	N30° 45' 30"W	112.98
C19	37.39	200.00	10.71	S70° 17' 33"W	37.34
C20	59.25	50.00	67.90	N81° 06' 52"W	55.85
C21	40.93	200.00	11.73	N36° 58' 16"E	40.86

Curve Table					
Curve #	Length	Radius	Delta	Chord Direction	Chord Length
C22	40.93	200.00	11.73	N53° 01' 44"W	40.86
C23	40.93	200.00	11.73	N36° 58' 16"E	40.86
C24	62.19	200.00	17.82	S51° 44' 32"W	61.94
C25	58.06	200.00	16.63	S52° 19' 59"W	57.86
C26	38.46	250.00	8.81	S39° 36' 32"W	38.42
C27	38.46	250.00	8.81	S39° 36' 32"W	38.42
C28	38.46	250.00	8.81	S39° 36' 32"W	38.42
C29	38.46	250.00	8.81	S39° 36' 32"W	38.42
C30	38.46	250.00	8.81	S39° 36' 32"W	38.42
C31	38.46	250.00	8.81	S39° 36' 32"W	38.42
C32	30.77	200.00	8.81	N39° 36' 32"E	30.74
C33	38.46	250.00	8.81	N39° 36' 32"E	38.42
C34	61.24	250.00	14.04	S51° 02' 02"W	61.09
C35	61.24	250.00	14.04	S51° 02' 02"W	61.09

Parcel Line Table		
Line #	Length	Direction
L1	7.95	N42° 55' 20.04"E
L2	56.43	N4° 50' 55.04"E
L3	27.46	N42° 55' 20.04"E
L4	21.64	N14° 21' 04.87"W
L5	4.46	N58° 53' 32.51"W
L6	120.00	S0° 00' 00.00"E
L7	60.00	N90° 00' 00.00"W
L8	70.00	N90° 00' 00.00"W
L9	120.00	N0° 00' 00.00"E
L10	120.00	S0° 00' 00.00"E
L11	50.00	N90° 00' 00.00"E
L12	60.00	N90° 00' 00.00"E
L13	120.00	N0° 00' 00.00"E
L14	4.01	S47° 11' 43.00"E
L15	14.29	S88° 24' 37.00"W
L16	13.99	S1° 35' 23.00"E
L17	14.29	N88° 24' 37.00"E
L18	13.99	S1° 35' 23.00"E
L19	14.29	N88° 24' 37.00"E
L20	13.99	N1° 35' 23.00"W

Parcel Line Table		
Line #	Length	Direction
L21	14.29	S88° 24' 37.00"W
L22	14.06	S1° 17' 36.42"E
L23	14.29	N88° 24' 37.00"E
L24	13.99	N1° 35' 46.53"W
L25	14.07	N1° 15' 57.99"W
L26	14.21	N88° 44' 11.90"E
L27	10.00	N46° 32' 43.00"W
L28	10.00	S47° 11' 43.00"E
L29	14.21	S88° 44' 07.00"W
L30	14.07	S1° 15' 53.00"E
L31	14.21	N88° 44' 07.00"E
L32	14.07	N1° 15' 53.00"W
L33	14.21	S88° 44' 07.00"W
L34	14.21	N88° 44' 07.00"E
L35	14.07	N1° 15' 53.00"W
L36	14.21	S88° 44' 07.00"W
L37	14.07	N1° 15' 53.00"W
L38	14.21	S88° 44' 07.00"W
L39	14.14	S1° 32' 43.00"E
L40	14.14	N88° 27' 17.00"E

Parcel Line Table		
Line #	Length	Direction
L41	14.07	N1° 15' 53.00"W
L42	14.21	S88° 44' 07.00"W
L43	14.07	N1° 15' 53.00"W
L44	14.21	S88° 44' 07.00"W
L45	14.07	N1° 15' 53.00"W
L46	14.21	S88° 44' 07.00"W
L47	14.14	S2° 09' 56.00"E
L48	14.29	N88° 25' 30.50"E
L49	14.00	S1° 34' 29.50"E
L50	14.29	N88° 25' 30.50"E
L51	14.00	S1° 34' 29.50"E
L52	20.33	S44° 00' 57.00"W
L53	14.29	N88° 25' 30.50"E
L54	16.55	N44° 00' 57.00"E
L55	14.00	N1° 34' 29.50"W
L56	14.04	N1° 45' 48.98"W
L57	14.24	N88° 14' 11.02"E
L58	14.14	S87° 50' 04.00"W
L59	14.14	N87° 50' 04.00"E
L60	14.14	S2° 09' 56.00"E

Parcel Line Table		
Line #	Length	Direction
L61	14.14	S87° 50' 04.00"W
L62	14.14	N2° 09' 56.00"W
L63	14.40	S60° 24' 55.45"E
L64	14.15	N2° 07' 17.98"W
L65	14.13	S87° 52' 42.02"W
L66	14.15	N2° 07' 17.98"W
L67	14.13	S87° 52' 42.02"W
L68	14.15	N2° 07' 17.98"W
L69	14.37	S86° 53' 06.59"W
L70	15.27	S45° 03' 14.07"W
L71	14.95	N36° 47' 26.09"W
L72	14.14	S2° 09' 56.00"E
L73	14.14	S87° 50' 04.00"W
L74	14.95	N2° 12' 36.50"E
L75	10.80	S43° 49' 39.00"W
L76	14.14	S1° 11' 31.50"E
L77	14.15	N88° 48' 28.50"E
L78	14.26	S1° 41' 19.00"W
L79	14.12	N1° 07' 50.19"W
L80	13.23	S88° 35' 34.24"E

Parcel Line Table		
Line #	Length	Direction
L81	14.14	S2° 09' 56.00"E
L82	14.14	N87° 50' 04.00"E
L83	14.26	S1° 41' 19.00"E
L84	14.02	N88° 18' 41.00"E
L85	14.26	S1° 41' 19.00"E
L86	12.95	S5° 22' 49.53"E
L87	14.25	N88° 11' 28.61"E
L88	6.62	S44° 00' 57.00"W
L89	6.62	N44° 00' 57.00"E
L90	8.12	N35° 12' 06.41"E
L91	8.12	N35° 12' 06.41"E
L92	14.02	N1° 32' 24.49"W
L93	14.13	N87° 52' 42.02"E
L94	12.27	N9° 20' 26.18"W
L95	13.71	S81° 38' 09.52"E
L96	14.63	N9° 15' 31.63"E
L97	12.62	S81° 58' 15.75"W
L98	14.92	N10° 38' 13.03"W
L99	14.16	S88° 52' 09.81"W

PRELIMINARY PLAT
THE TRAILS
AT KAUFMAN

132.44 ACRES (25.26 ac ROW)

SITUATED IN THE THOMAS BEEDY
SURVEY, ABSTRACT NO. 21
CITY OF KAUFMAN
KAUFMAN COUNTY, TEXAS

241 TYPE A LOTS
7,200 SF
208 TYPE B LOTS
6,000 SF
16 COMMON AREA LOTS

JUNE, 2025
SHEET 3 OF 3

OWNER/DEVELOPER :
TEJAS WYCLIFF PROPERTIES, LLC
GSI BAYLOR LLC, ETAL
13601 PRESTON ROAD, SUITE 810
DALLAS, TEXAS 75240
CONTACT: YEHUDA GOLDMAN EMAIL:
YEHUDA@GSIINVESTMENTS.COM

PREPARED BY :
CCM ENGINEERING
2570 JUSTIN ROAD #209
HIGHLAND VILLAGE, TX
CONTACT: CODY CRANNELL
EMAIL: CODY@CCM-ENG.COM
(972) 691-6633



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 16.

Dept.: Administration

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-19-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 1, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 1, and including applicable TIRZ Credit Calculation, as set forth in Exhibit "A" to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. ("Georgetown")

BACKGROUND:

This is the annual update to the Georgetown Service & Assessment Plan. Each property owner is identified in this plan and its corresponding assessment for Tax Year 2025 in accordance with the Public Improvement District #1 enabling ordinance.

Author:
Mike Holder, City Manager

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-19-25 as presented.

ORDINANCE NO. O-19-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, ACCEPTING AND APPROVING AN UPDATE OF THE SERVICE AND ASSESSMENT PLAN AND AN UPDATED ASSESSMENT ROLL 2025-2026 FOR THE CITY OF KAUFMAN PUBLIC IMPROVEMENT DISTRICT NO. 1 ("PID 1") IN COMPLIANCE WITH CHAPTER 372 OF THE TEXAS LOCAL GOVERNMENT CODE; MAKING AND ADOPTING FINDINGS; PROVIDING FOR THE INCORPORATION OF FINDINGS; ACCEPTING AND APPROVING THE ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL FOR PID 1, INCLUDING THE TAX INCREMENT REINVESTMENT ZONE NO. 1 CREDIT CALCULATION FOR 2025-2026, ATTACHED HERETO AS EXHIBIT "A"; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE AND FILING. ("GEORGETOWN AT KINGS FORT")

WHEREAS, on November 13, 2018, after due notice, the City Council of the City of Kaufman, Texas (the "City Council") held the public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code, as amended (the "PID Act ") and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. R-27-18 adopted by a majority of the members of the City Council, authorized the PID in accordance with its finding as to the advisability of the public improvements and services; and

WHEREAS, on August 5, 2019, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-08-19 approving a Service and Assessment Plan and Phases 1A and 1B Assessment Roll for the Kaufman Public Improvement District No. 1 (the "Assessment Ordinance 1"); and

WHEREAS, on November 21, 2022, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-21-22 approving a Service and Assessment Plan and Phases 2A and 2B Assessment Roll for the Kaufman Public Improvement District No. 1 (the "Assessment Ordinance 2"); and

WHEREAS, Section 372.013 of the PID Act and the Service and Assessment Plan require that the Service and Assessment Plan and Assessment Roll be annually reviewed and updated; and

WHEREAS, the City Council approved Special Assessment Revenue Bonds Series 2021 for Phases 1A and 1B Projects pursuant to Ordinance No. O-01-21 on January 25, 2021, and approved Special Assessment Revenue Bonds Series 2022 for Phases 2A and 2B Projects pursuant to Ordinance No. O-40-22 on November 21, 2022, which bonds have been secured directly and indirectly, respectively, by the assessments

levied against the property comprising Phases 1A, 1B, 2A, and 2B in accordance with state law; and

WHEREAS, an Amended and Restated Service and Assessment Plan was approved by the City on November 21, 2022, pursuant to Ordinance No. O-39-22; and

WHEREAS, the Annual Service Plan Update and updated Assessment Roll for 2025-2026 attached as **Exhibit "A"** hereto reflects prepayments, property divisions and changes to the budget allocation for District public improvements that occur during the year, if any; and

WHEREAS, the City Council now desires to proceed with the adoption of this Ordinance which supplements the Assessment Ordinance and approves and adopts the Annual Service Plan Update and the Updated Assessment Roll attached thereto, in conformity with the requirements of the PID Act, for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. INCORPORATION OF FINDINGS. The findings and determinations set forth in the preambles above are incorporated herein for all purposes and are hereby adopted.

SECTION 2. ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL. The Annual Service Plan Update and Updated Assessment Roll for Phases 1A, 1B, 2A, and 2B 2025-2026 which includes the 2025-2026 TIRZ Credit Calculations for all Phases ("Annual Service Plan Update and Updated Assessment Roll for PID 1 for 2025-2026") is attached hereto as **Exhibit "A"** are hereby accepted and approved and compliance with the PID Act in all matters is required.

SECTION 3. CUMULATIVE REPEALER. That this Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 4. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no

portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

SECTION 5. EFFECTIVE DATE/FILING. This Ordinance shall take effect upon its passage and publication as required by law. The City Secretary is directed to publish the caption of this Ordinance as required law, and not later than the seventh day after the date of the adoption of this Ordinance, the City Secretary is hereby authorized and directed to file a copy of this Ordinance with the Annual Service Plan Update and Updated Assessment Roll for PID 1 for 2025-2026 (**Exhibit "A"**) with the Kaufman County Clerk and any other County.

PASSED, APPROVED AND ADOPTED on this 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

EXHIBIT A
ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL
PID 1 2025-2026

**KAUFMAN
PUBLIC IMPROVEMENT DISTRICT NO. 1**

CITY OF KAUFMAN, TEXAS

**ANNUAL SERVICE PLAN UPDATE
(ASSESSMENT YEAR 9/15/25 – 9/14/26)**

**AS APPROVED BY CITY COUNCIL ON:
JULY 28, 2025**

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

KAUFMAN

PUBLIC IMPROVEMENT DISTRICT NO. 1

ANNUAL SERVICE PLAN UPDATE (ASSESSMENT YEAR 9/15/25 – 9/14/26)

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I. INTRODUCTION AND DEFINED TERMS

A. INTRODUCTION

The Kaufman Public Improvement District No. 1 (the “PID”) was created pursuant to the PID Act and a resolution of the City Council on November 13, 2018 to finance certain public improvement projects for the benefit of the property in the PID.

A service and assessment plan (the “Service and Assessment Plan”) was prepared at the direction of the City identifying the public improvements (the “Authorized Improvements”) to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. Pursuant to Chapter 372, Texas Local Government Code, the Service and Assessment Plan must be reviewed and updated annually.

The City approved the Phases #1A & Phase #1B Reimbursement Agreement in the aggregate amount of \$3,380,0000 (the Phase #1 Reimbursement Agreement”) pursuant to Resolution R-13-19 adopted by the City Council on August 5, 2019 to finance, refinance, provide or otherwise assist in the acquisition, construction and maintenance of the public improvements provided for the benefit of the property in the PID.

The City approved the City of Kaufman, Texas Special Assessment Revenue Bonds Series 2021 (Phases #1A-1B Project) (the “Phases #1A-1B Bonds”) in the aggregate principal amount of \$3,380,0000 pursuant to Ordinance No. O-01-21 adopted by the City Council on January 25, 2021 to finance the costs of the Authorized Improvements and replace the Phase #1 Reimbursement Agreement.

The City approved the City of Kaufman, Texas Special Assessment Revenue Bonds Series 2022 (Phases #2A-2B Project) (the “Phases #2A-2B Bonds”) in the aggregate principal amount of \$5,635,000 pursuant to Ordinance No. O-40-22 adopted by the City Council on November 21, 2022 to finance the costs of the Authorized Improvements.

An amended and restated Service and Assessment Plan (the “Amended and Restated Service and Assessment Plan”) was accepted and approved by the City on November 21, 2022, pursuant to Ordinance O-39-22 (the “Phases #2A-2B Assessment Ordinance”), setting forth the plan for apportioning the costs of certain of the public improvement projects (the “Phases #2A-2B Improvements”) to be assessed against properties in the PID and for payment of special assessments with respect thereto. This document is the annual update of the Amended and Restated Service and Assessment Plan for 2025-26 (the “Annual Service Plan Update”).

The City also adopted an assessment roll (the “Assessment Roll”) identifying the assessments on each Parcel within the PID, based on the method of assessment identified in the Amended and Restated Service and Assessment Plan. This Annual Service Plan Update also updates the Assessment Roll for 2025-26.

Effective September 1, 2021, the Texas legislature passed House Bill 1543 as an amendment to the PID Act, requiring, among other things, (i) all Service and Assessment Plans and Annual Service Plan Updates be approved through City ordinance or order to be filed with the county clerk of each county in which all or part of the PID is located within seven days and (ii) include a copy of the notice form required by Section 5.014 of the Texas Property Code (the “PID Assessment Notice”) as disclosure of the obligation to pay PID Assessments. In light of these amendments to the PID Act, this Annual Service Plan Update includes a copy of the PID Assessment Notice as Appendix J and copy of this Annual Service Plan Update will be filed with the county clerk in each county in which all or a part of the PID is located not later than seven (7) days after the date the governing body of the City approves this Annual Service Plan Update.

Section 372.013 of the PID Act, as amended, stipulates that a person who proposes to sell or otherwise convey real property that is located in the PID, except in certain situation described in the PID Act, shall first give to the purchaser of the property a copy of the completed PID Assessment Notice. The PID Assessment Notice shall be given to a prospective purchase before the execution of a binding contract of purchase and sale, either separately or as an addendum or paragraph of a purchase contract. In the event a contract of purchase and sale is entered into without the seller provided the required notice, the purchaser, subject to certain exceptions described in the PID act, is entitled to terminate the contract.

The PID Assessment Notice shall be executed by the seller and must be filed in the real property records of the County in which the property is located at the closing of the purchase and sale of the property.

Capitalized terms shall have the meanings set forth in the Amended and Restated Service and Assessment Plan unless otherwise defined herein.

B. DEFINITIONS

Capitalized terms used herein shall have the meanings ascribed to them as follows:

“**Actual Cost(s)**” means, with respect to an Authorized Improvement, the demonstrated, reasonable, allocable, and allowable costs of constructing such Authorized Improvement. Actual Cost may include (a) the costs for the design, planning, financing, administration, management, acquisition, installation, construction and/or implementation of such Authorized Improvement, including general contractor construction management fees, if any, (b) the costs of preparing the construction plans for such Authorized Improvement, (c) the fees paid for obtaining permits, licenses or other governmental approvals for such Authorized Improvement, (d) the costs for external professional costs associated with such Authorized Improvement, such as engineering, geotechnical, surveying, land planning, architectural landscapers, advertising, marketing and research studies, appraisals, legal, accounting and similar professional services, taxes (property and franchise), (e) the costs of all labor, bonds and materials, including equipment and fixtures, incurred by contractors, builders and material men in connection with the acquisition, construction or implementation of the Authorized Improvements, (f) all related permitting, zoning and public approval expenses, architectural, engineering, legal, and consulting fees, financing charges, taxes, governmental fees and charges (including inspection fees, County permit fees, development fees), insurance premiums and miscellaneous expenses.

Actual Costs may include general contractor's fees in an amount up to a percentage equal to the percentage of work completed and accepted by the City or construction management fees in an amount up to five percent of the eligible Actual Costs described in a Certification for Payment. The amounts expended on legal costs, taxes, governmental fees, insurance premiums, permits, financing costs, and appraisals shall be excluded from the base upon which the general contractor and construction management fees are calculated.

“Additional Interest” means the 0.50% additional interest rate charged on Assessments (if applicable) pursuant to Section 372.018 of the PID Act.

“Administrative Expenses” mean the administrative, organization, maintenance and operation costs associated with, or incident to, the administration, organization, maintenance and operation of the PID, including, but not limited to, the costs of: (i) creating and organizing the PID, including conducting hearings, preparing notices and petitions, and all costs incident thereto, including engineering fees, legal fees and consultant fees, (ii) the annual administrative, organization, maintenance, and operation costs and expenses associated with, or incident and allocable to, the administration, organization, and operation of the PID, (iii) computing, levying, billing and collecting Assessments or the Annual Installments thereof, (iv) maintaining the record of installments of the Assessments and the system of registration and transfer of the Bonds, (v) issuing, paying and redeeming the Bonds, (vi) investing or depositing of monies, (vii) complying with the PID Act and other laws applicable to the Bonds, (viii) the Trustee's reasonable fees and expenses relating to the Bonds, including reasonable fees, (ix) legal counsel, engineers, accountants, financial advisors, investment bankers or other consultants and advisors, and (x) administering the construction of the Authorized Improvements. Administrative Expenses do not include payment of the actual principal of, redemption premium, if any, and interest on the Bonds. Administrative Expenses collected and not expended for actual Administrative Expenses shall be carried forward and applied to reduce Administrative Expenses in subsequent years to avoid the over-collection of amounts to pay Administrative Expenses.

“Administrator” means the employee or designee of the City, identified in any indenture of trust relating to a series of Bonds or identified in any other agreement approved by the City Council, who shall have the responsibilities provided for herein.

“Annual Installment” means, with respect to each Parcel, each annual payment of: (i) the Assessments including any applicable interest, as shown on the Assessment Rolls attached hereto as Appendix G and Appendix H, as applicable, or in an Annual Service Plan Update, and calculated as provided in Section VI of this Service and Assessment Plan, (ii) the Administrative Expenses, and (iii) the Delinquency and Prepayment Reserve described in Section V.F of this Service and Assessment Plan.

“Annual Service Plan Update” has the meaning set forth in the second paragraph of Section IV of this Service and Assessment Plan.

“Assessed Property” means any property that benefits from the Authorized Improvements within the PID on which Assessments have been imposed as shown in the Assessment Roll, as the Assessment Roll is updated each year by the Annual Service Plan Update. Assessed Property includes Parcels within the PID other than Non-Benefited Property.

“Assessment” means an assessment levied against a Parcel imposed pursuant to an Assessment Ordinance and the provisions herein, as shown on any Assessment Roll, subject to reallocation upon the subdivision of such Parcel or reduction according to the provisions herein and the PID Act. An Assessment for a Parcel consists of the Annual Installments to be collected in all years and amounts collected to pay Administrative Expenses and interest on all Assessments.

“Assessment Ordinance” means an Assessment Ordinance adopted by the City Council approving the Service and Assessment Plan (including amendments or supplements to the Service and Assessment Plan) and levying the Assessments.

“Assessment Revenues” mean the revenues actually received by or on behalf of the City from the collection of Assessments.

“Assessment Roll” or **“Assessment Rolls”** means collectively or separately, as applicable, the Phases #1A-1B Assessment Roll and the Phases #2A-2B Assessment Roll included in this Service and Assessment Plan as Appendix G and Appendix H, respectively, or any other Assessment Roll in an amendment or supplement to this Service and Assessment Plan or in an Annual Service Plan Update, as each may be updated, modified, or amended from time to time in accordance with the procedures set forth in this Service and Assessment Plan and in the PID Act.

“Authorized Improvements” mean those public improvements described in Appendix B of this Service and Assessment Plan and Section 372.003 of the PID Act, acquired, constructed and installed in accordance with this Service and Assessment Plan, and any future updates and/or amendments.

“Authorized Improvement Costs” mean the actual or budgeted costs, as applicable, of all or any portion of the Authorized Improvements, as shown in Appendix B.

“Bonds” mean any bonds issued in one or more series for financing the Authorized Improvements and secured in whole or in part by the Assessment Revenues.

“Budgeted Cost(s)” means the amounts budgeted to construct the Authorized Improvements as used in the preparation of this Service and Assessment Plan.

“Certification for Payment” means the certificate to be provided by the Developer, or his designee, to substantiate the Actual Cost of one or more Authorized Improvements, which may be in segments or sections.

“City” means the City of Kaufman, Texas.

“City Council” means the duly elected governing body of the City.

“County” means Kaufman County, Texas.

“Delinquent Collection Costs” mean interest, penalties and expenses incurred or imposed with respect to any delinquent installment of an Assessment in accordance with the PID Act and the

costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the Assessed Property, including attorney's fees.

“Delinquency and Prepayment Reserve” means, with respect to the Phases #1A-1B and Phases #2A-2B Bonds, separate reserve amounts to be funded from Additional Interest collected each year with respect to the Phases #1A-1B Bonds and the Phases #2A-2B Bonds as more fully described in Section V.F of this Service and Assessment Plan.

“Developer” means Georgetown KF, Ltd, a Texas limited liability company and its successors and assigns.

“Development Agreement” means that certain Georgetown at Kings Fort Development Agreement relating to the PID executed by and between the Developer and the City effective November 13, 2018, as the same may be amended from time to time.

“Equivalent Units” mean, as to any Parcel the number of dwelling units by lot type expected to be built on the Parcel multiplied by the factors calculated and shown in Appendix E attached hereto.

“Homeowner Association” means a homeowners' association or property owners' association established for the benefit of property owners within the PID.

“Homeowners Association Property” means property within the PID owned by or irrevocably offered for dedication to, whether in fee simple or through an easement, a Homeowners' Association established for the benefit of a group of homeowners or property owners within the PID.

“Lot” means a tract of land described as a “lot” in a subdivision plat recorded in the official public records of Kaufman County, Texas.

“Lot Type” means a classification of final building lots with similar characteristics (e.g. commercial, light industrial, multifamily residential, single family residential, etc.), as determined by the Administrator shown in Appendix E and confirmed by the City Council. In the case of single family residential lots, the Lot Type shall be further defined by classifying the residential lots by the estimated final average home value for each lot as of the date of the recorded subdivision plat, considering factors such as density, lot size, proximity to amenities, view premiums, location, and any other factors that may impact the average home value on the lot, as determined by the Administrator and confirmed by the City Council.

“Lot Type 1” means lots identified as such on an Assessment Roll, being lots with a lot width of 60 feet, which may be referred to as such in the applicable plat.

“Lot Type 2” means lots identified as such on an Assessment Roll, being lots with a lot width of 55 feet, which may be referred to as such in the applicable plat.

“Lot Type 3” means lots identified as such on an Assessment Roll, being lots with a lot width of 50 feet, which may be referred to as such in the applicable plat.

“Lot Type 4” means lots identified as such on an Assessment Roll, being lots with a lot width of 65 feet, which may be referred to as such in the applicable plat.

“Non-Benefited Property” means Parcels that accrue no special benefit from the Authorized Improvements, including Public Property and easements that create an exclusive use for a public utility provider. Property identified as Non-Benefited Property at the time the Assessments (i) are imposed or (ii) are reallocated pursuant to a subdivision of a Parcel that is not assessed. Assessed Property converted to Non-Benefited Property, if the Assessments may not be reallocated pursuant to the provisions herein, remains subject to the Assessments and requires the Assessments to be prepaid as provided for in Section VI.D.

“Parcel” or **“Parcels”** means a parcel or parcels within the PID identified by either a tax map identification number assigned by the Kaufman Central Appraisal District for real property tax purposes or by lot and block number in a final subdivision plat recorded in the official public records for real property in Kaufman County.

“Phase” means one or more Parcels within the PID that will be developed in the same general time period.

“Phases #1A-1B” means the initial Phases to be developed, identified as “Phase #1A” and “Phase #1B” generally shown in Appendix A, as specifically depicted and described as the sum of all Parcels shown in Appendix G.

“Phases #1A-1B Assessed Property” means all Parcels within Phases #1A-1B other than Non-Benefited Property and shown in the Phases #1A-1B Assessment Roll against which an Assessment relating to the Phases #1A-1B Improvements is levied.

“Phases #1A-1B Assessment Revenues” mean the actual revenues received by or on behalf of the City from the collection of Assessments levied against Phases #1A-1B Assessed Property, or the Annual Installments thereof, for the Phases #1A-1B Improvements.

“Phases #1A-1B Assessment Roll” means the document included in this Service and Assessment Plan as Appendix G, as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including updates prepared in connection with the issuance of Bonds or in connection with any Annual Service Plan Update.

“Phases #1A-1B Bonds” mean those certain City of Kaufman, Texas, Special Assessment Revenue Bonds, Series 2021 (Kaufman Public Improvement District No. 1 Phases #1A-1B Project) that may be secured primarily by Phases #1A-1B Assessment Revenues and issued by the City to finance the Phases #1A-1B Improvements and/or reimburse the Developer.

“Phases #1A-1B Improvements” mean the Authorized Improvements which only benefit Phases #1A-1B Assessed Property and are described in Section III.B.

“Phases #1A-1B Maximum Assessment Per Unit” means the following Maximum Assessment Per Unit for each applicable Lot Type as follows:

Lot Type 1 - \$30,114.04
Lot Type 2 - \$28,909.48
Lot Type 3 - \$26,801.50

“Phases #1A-1B Maximum TIRZ Credit Per Unit” means the following Maximum TIRZ Credit Per Unit for each applicable Lot Type as follows:

Lot Type 1 - \$42,805.96
Lot Type 2 - \$40,665.67
Lot Type 3 - \$36,813.13

“Phases #1A-1B Reimbursement Agreement” means that certain Kaufman Public Improvement District No. 1 Phases #1A-1B Reimbursement Agreement, dated August 5, 2019, by and between the City and the Developer in which the Developer agreed to fund certain Actual Costs of the Phases #1A-1B Improvements and the City agreed to reimburse the Developer for a portion of such Actual Costs of the Phases #1A-1B Improvements funded by the Developer with interest as permitted by the PID Act. The Phases #1A-1B Bonds were subsequently issued in 2021 to finance the Phases #1A-1B Improvements and/or to pay any unpaid Actual Costs of the Authorized Improvements required to be paid under the Phases #1A-1B Reimbursement Agreement.

“Phases #2A-2B” means the Phases to be developed, identified as “Phase #2A” and “Phase #2B” generally shown in Appendix A, as specifically depicted and described as the sum of all Parcels shown in Appendix H.

“Phases #2A-2B Assessed Property” means all Parcels within Phases #2A-2B other than Non-Benefited Property and shown in the Phases #2A-2B Assessment Roll against which an Assessment relating to the Phases #2A-2B Improvements is levied.

“Phases #2A-2B Assessment Revenues” mean the actual revenues received by or on behalf of the City from the collection of Assessments levied against Phases #2A-2B Assessed Property, or the Annual Installments thereof, for the Phases #2A-2B Improvements.

“Phases #2A-2B Assessment Roll” means the document included in this Service and Assessment Plan as Appendix H, as updated, modified or amended from time to time in accordance with the procedures set forth herein and in the PID Act, including updates prepared in connection with the issuance of Bonds or in connection with any Annual Service Plan Update.

“Phases #2A-2B Bonds” mean those certain City of Kaufman, Texas, Special Assessment Revenue Bonds, Series 2022 (Kaufman Public Improvement District No. 1 Phases #2A-2B Project) that may be secured primarily by Phases #2A-2B Assessment Revenues and issued by the City to finance the Phases #2A-2B Improvements.

“Phases #2A-2B Improvements” mean the Authorized Improvements which only benefit Phases #2A-2B Assessed Property and are described in Section III.C.

“Phases #2A-2B Maximum Assessment Per Unit” means the following Maximum Assessment Per Unit for each applicable Lot Type as follows:

Lot Type 1 - \$36,688.59
Lot Type 2 - \$34,854.16
Lot Type 3 - \$31,552.18
Lot Type 4 - \$38,523.02

“Phases #2A-2B Maximum TIRZ Credit Per Unit” means the following Maximum TIRZ Credit Per Unit for each applicable Lot Type as follows:

Lot Type 1 - \$42,805.96
Lot Type 2 - \$40,665.67
Lot Type 3 - \$36,813.13
Lot Type 4 - \$44,946.26

“PID” has the meaning set forth in Section I.A. of this Service and Assessment Plan.

“PID Act” means Texas Local Government Code Chapter 372, Public Improvement District Assessment Act, Subchapter A, Public Improvement Districts, as amended.

“Planned Development” means the zoning classification established as PD – Planned Development-17 pursuant to Ordinance O-34-17 adopted by the City Council designating the zoning and development standards.

“Prepayment Costs” mean interest and expenses to the date of prepayment, plus any additional expenses related to the prepayment allowed by applicable law, reasonably expected to be incurred by or imposed upon the City as a result of any prepayment of an Assessment, including Administrative Expenses.

“Public Property” means property, right of way and easements within the boundaries of the PID that is owned by or irrevocably offered for dedication to the federal government, the State of Texas, Kaufman County, the City, a school district or any other public agency or political subdivision, whether in fee simple or through an exclusive use easement.

“Service and Assessment Plan” means this Amended and Restated Service and Assessment Plan prepared for the PID pursuant to the PID Act, as the same may be amended from time to time.

“TIRZ No. 1” means the Tax Increment Reinvestment Zone No. 1, City of Kaufman, Texas.

“TIRZ Annual Credit Amount” means, for each Parcel, such Parcel’s prorated amount of TIRZ Revenues calculated pursuant to Section VI.A. and VI.B of this Service and Assessment Plan.

“TIRZ Ordinance” means an ordinance adopted by the City Council authorizing the use of TIRZ Revenues for project costs under the Tax Increment Financing Act, Texas Tax Code, Chapter 311, as amended, relating to certain public improvements as provided for in the Tax Increment Reinvestment Zone No. One Project Plan and Financing Plan (including amendments or supplements thereto).

“TIRZ Revenues” mean, for each year, the amounts paid by the City from the TIRZ No. 1 tax increment fund pursuant to the TIRZ Ordinance to reduce an Annual Installment, as calculated

each year by the Administrator in collaboration with the City, in accordance with Section VI.A. and VI.B of this Service and Assessment Plan.

“Trust Indenture” means an indenture of trust, ordinance or similar document setting forth the terms and other provisions relating to the Bonds, as modified, amended, and/or supplemented from time to time.

“Trustee” means the fiscal agent or trustee as specified in a Trust Indenture, including a substitute fiscal agent or trustee.

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II. UPDATE OF THE SERVICE PLAN

A. UPDATED SOURCES AND USES FOR PUBLIC IMPROVEMENTS

Phases #1A-1B

Pursuant to the Amended and Restated Service and Assessment Plan, the initial total estimated costs of the Phases #1A-1B Improvements were equal to \$3,380,000. According to the Developer, the current costs spent to date for the Phases #1A-1B Improvements are \$3,870,522, and the updated budget remains unchanged from the initial total estimated costs.

The Phase #1A Improvements were completed and accepted by the City on January 20, 2020. According to the Developer's quarterly improvement implementation report for the period ending June 30, 2022, the Phase #1B Improvements were completed and accepted by the City on October 25, 2021.

Table II-A-1 below summarizes the updated sources and uses of funds required to construct the Phases #1A-1B Improvements.

Table II-A-1
Updated Sources and Uses of Funds – Phases #1A-1B

Sources of Funds	Initial Estimated Budget ¹	Actual Cost ²	Variance
Assessments - Bond Par Amount	\$3,380,000	\$3,380,000	\$0
Other funding sources			
Bond Premium	\$23,864	\$23,864	\$0
Developer Contribution	\$601,628	\$1,733,774	\$1,132,146
Total Sources	\$4,005,492	\$5,137,638	\$1,132,146
Uses of Funds			
<u>Authorized Improvements</u>			
Road improvements	\$1,171,125	\$1,254,392	\$83,267
Water distribution system improvements	\$420,642	\$638,497	\$217,855
Sanitary sewer improvements	\$252,775	\$334,153	\$81,378
Storm drainage improvements	\$641,900	\$1,312,118	\$670,218
Screening and landscape improvements	\$14,400	\$14,750	\$350
Other soft and miscellaneous costs	\$879,158	\$958,236	\$79,078
<i>Subtotal Authorized Improvements</i>	<i>\$3,380,000</i>	<i>\$4,512,146</i>	<i>\$1,132,146</i>
Bond Issuance Costs	\$625,492	\$625,492	\$0
Total Uses	\$4,005,492	\$5,137,638	\$1,132,146

1 – According to the Amended and Restated Service and Assessment Plan.

2 – Actual costs include Phase #1A Authorized Improvement actual costs as reported in the 2021-22 Annual Service Plan Update and include Phase #1B Authorized Improvement actual costs as reported in the Developer's quarterly improvement implementation report for the period ending June 30, 2022.

Phases #1A-1B Improvement Cost Variances

According to Table II-A-1 on the prior page, there are Phases #1A-1B Improvement cost increases of \$1,132,146. The increase in the Phases #1A-1B Improvement costs were funded solely by the Developer.

Phases #2A-2B

Pursuant to the Amended and Restated Service and Assessment Plan, the initial total estimated costs of the Phases #2A-2B Improvements were equal to \$5,890,674. According to the Developer, the actual costs for the Phases #2A-2B Improvements are \$5,849,342.

According to the Developer's quarterly improvement implementation report for the period ending March 31, 2024, the Phases #2A-2B Improvements were completed and accepted by the City in December 2023.

Table II-A-2 below summarizes the updated sources and uses of funds required to construct the Phases #2A-2B Improvements.

Table II-A-2
Updated Sources and Uses of Funds – Phases #2A-2B

Sources of Funds	Initial Estimated Budget ¹	Actual Cost ²	Variance
Assessments - Bond Par Amount	\$5,635,000	\$5,635,000	\$0
Bond Premium	\$32,591	\$32,591	\$0
Developer Contribution	\$223,083	\$181,751	(\$41,332)
Total Sources	\$5,890,674	\$5,849,342	(\$41,332)
Uses of Funds			
<u>Authorized Improvements</u>			
Road improvements	\$1,509,193	\$1,505,011	(\$4,182)
Water distribution system improvements	\$687,910	\$667,266	(\$20,644)
Sanitary sewer improvements	\$611,077	\$666,349	\$55,272
Storm drainage improvements	\$823,720	\$834,822	\$11,102
Other soft and miscellaneous costs	\$1,028,283	\$945,403	(\$82,880)
<i>Subtotal Authorized Improvements</i>	<i>\$4,660,183</i>	<i>\$4,618,851</i>	<i>(\$41,332)</i>
Bond Issuance Costs	\$1,230,491	\$1,230,491	\$0
Total Uses	\$5,890,674	\$5,849,342	(\$41,332)

1 – According to the Amended and Restated Service and Assessment Plan.

2 –As reported in the Developer's Quarterly Improvement Implementation Report for the period ending March 31, 2024.

B. FIVE YEAR SERVICE PLAN

Phases #1A-1B

A service plan must cover a period of five years. The anticipated budget for the Phases #1A-1B Improvements over a period of five years and the indebtedness expected to be incurred for these costs is shown in Table II-B-1 on the following page.

Table II-B-1
Annual Projected Indebtedness & Projected Annual Installments
Phases #1A-1B (2021-2031)

Assessment Year Ending 09/15	Annual Projected Costs	Annual Projected Indebtedness	Projected Annual Installments¹
2021-25	\$4,005,492	\$3,380,000	\$859,134
2026	\$0	\$0	\$172,177
2027	\$0	\$0	\$239,326
2028	\$0	\$0	\$236,786
2029	\$0	\$0	\$234,260
2030	\$0	\$0	\$236,748
2031	\$0	\$0	\$234,071
Total	\$4,005,492	\$3,380,000	\$2,212,501

1 - Projected Annual Installments for Assessment Years ending 2021-2026 represent actual amounts billed, which includes applicable investment income credits and TIRZ Credits, if any. Projected Annual Installments for Assessment Years ending 2027-2031 do not include applicable investment income credits and TIRZ Credits, if any, and will be updated in future Annual Service Plan Updates.

Phases #2A-2B

A service plan must cover a period of five years. The anticipated budget for the Phases #2A-2B Improvements over a period of five years and the indebtedness expected to be incurred for these costs is shown in Table II-B-2 below.

Table II-B-2
Annual Projected Indebtedness & Projected Annual Installments
Phases #2A-2B (2023-2031)

Assessment Year Ending 09/15	Annual Projected Costs	Annual Projected Indebtedness	Projected Annual Installments¹
2023-25	\$5,890,674	\$5,635,000	\$979,647
2026	\$0	\$0	\$457,847
2027	\$0	\$0	\$498,055
2028	\$0	\$0	\$497,778
2029	\$0	\$0	\$497,181
2030	\$0	\$0	\$497,265
2031	\$0	\$0	\$496,961
Total	\$5,890,674	\$5,635,000	\$3,924,735

1 - Projected Annual Installments for Assessment Years ending 2023-2026 represent actual amounts billed, which includes applicable investment income credits and TIRZ Credits, if any. Projected Annual Installments for Assessment Years ending 2027-2031 do not include applicable investment income credits and TIRZ Credits, if any, and will be updated in future Annual Service Plan Updates.

C. ANNUAL BUDGET – LOTS TRIGGERED IN 2020-21

Phases #1A-1B Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty (30) Annual Installments of principal following the issuance of the Phases #1A-1B Bonds. The collection of the first Annual Installment for a Lot or Parcel within Phases #1A-1B shall commence upon the earlier of: (i) with tax bills sent the first October following the issuance of the first building permit for each Lot within each Phase, such that Assessments are billed only for Lots for which a building permit has been issued, (ii) with tax bills sent the first October after issuance of a series of Phased PID Bonds for Phases #1A- 1B Assessed Property, such that upon the issuance of PID Bonds, all Assessments in the applicable Phase shall begin collection, or (iii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Assessments on the Phases #1A-1B Assessed Property, such that all Assessments in the applicable Phase begin collection immediately after the expiration of such two year period. Such first Annual Installment for a Phases #1A-1B Lot or Parcel for which collection has begun, shall be due by January 31st of the following calendar year.

According to the City, building permits for twenty-five (25) Phases #1A & 1B Lots have been issued as of August 12, 2020. As a result, condition (i) has been satisfied for the respective twenty-five (25) Lots, and the first Annual Installment were due no later than January 31, 2021 for each Lot, of which twenty-four (24) Annual Installments remain outstanding.

Outstanding Assessment Reduction due to excess TIRZ Revenues

Pursuant to Section VI.A. of the Amended and Restated Service and Assessment Plan, in no event shall the TIRZ Annual Credit Amount allocated to a Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

Pursuant to Appendix E of the 2024-25 Annual Service Plan Update, Lots Triggered in 2020-21 had generated a total of \$51,326 in TIRZ Revenues in 2024-25, of which \$8,828 was applied to reduce Annual Installments billed in 2024-25. Pursuant to Section VI.A. of the Amended and Restated Service and Assessment Plan, after the TIRZ Annual Credit Amount is applied to provide a credit towards a portion of the Annual Installment for the Parcel, any excess TIRZ Revenues available for the purposes of an off-set to the Assessments on such Parcel pursuant to the Development Agreement, shall be held in a segregated account by the City and shall be used either (1) to prepay a portion of the Assessments on the Parcel in a manner determined by the City and the Administration to be fair and equitable, and to pay the outstanding principal balance of the Phases #1A-1B Bonds or redeem bonds pursuant to the extraordinary redemption provisions of the applicable Trust Indenture, or (2) to be applied as a credit towards a portion of Annual Installments in future years in an effort to maintain a stable Annual Installment schedule.

As a result, \$42,498 in excess TIRZ Revenues generated in 2024-25, and an additional \$2,851 in available Reserve Funds, will be used to reduce the outstanding Phases #1A-1B Assessment balance as of September 15, 2025 for Lots Triggered in 2020-21. Refer to Appendix B-4 of this report for Parcel specific information regarding the Assessment reduction.

Annual Budget for the Repayment of Indebtedness

Pursuant to the Amended and Restated Service and Assessment Plan, each Assessment shall bear interest at the rate on the Phases #1A-1B Bonds commencing with the issuance of the Phases #1A-1B Bonds. The effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2020-21 is 3.68 percent per annum for 2025-26. Pursuant to Section 372.018 of the PID Act, the interest rate for that Assessment may not exceed a rate that is one-half of one percent higher than the actual interest rate paid on the debt. Accordingly, the effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2020-21 (3.68 percent) plus an additional interest of one-half of one percent are used to calculate the interest on the Assessments. These payments, the Annual Installments of the Assessments, shall be billed by the City in 2025 and will be delinquent on February 1, 2026.

Pursuant to the Amended and Restated Service and Assessment Plan, the Annual Service Plan Update will show the remaining balance of the Assessments, the Annual Installment due for 2025-26 and the administrative expenses to be collected from each Parcel. Annual administrative expenses shall be allocated to each Parcel pro rata based on the Annual Installment on a Parcel to the total Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under applicable documents including the Amended and Restated Service and Assessment Plan, such as the incremental taxes available to the PID (the “TIRZ Credit”), capitalized interest, and interest earnings on any account balances and by any other funds available to the PID.

Debt service proportionately allocated to each Lot will be paid on the Phases #1A-1B Bonds from the collection of the Annual Installments. In addition, Annual Collection Costs are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments.

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Annual Installments to be Collected for 2025-26 for Lots Triggered in 2020-21

The budget for Lots Triggered in 2020-21 will be paid from the collection of Annual Installments collected for 2025-26 as shown in Table II-C-1 below.

Table II-C-1
Budget for the Annual Installments
to be collected for 2025-26

Descriptions	Total
Interest payment on March 15, 2026	\$9,294
Interest payment on September 15, 2026	\$9,294
Principal payment on September 15, 2026	\$15,000
<i>Subtotal debt service on bonds</i>	<i>\$33,587</i>
Administrative Expenses	\$6,200
Excess Interest for Reserves	\$2,527
<i>Subtotal Expenses</i>	<i>\$42,314</i>
Available TIRZ Credit	(\$8,001)
Available reserve fund income	\$0
Available Capitalized Interest account	\$0
Available Administrative Expense account	\$0
<i>Subtotal funds available</i>	<i>(\$8,001)</i>
Annual Installments	\$34,313

Phases #1A-1B Debt Service Payments

Phases #1A-1B Annual Installments to be collected from Lots Triggered in 2020-21 for principal and interest include interest due on March 15, 2026 in the amount of \$9,294 and on September 15, 2026 in the amount of \$9,294, which equal interest on the outstanding Phases #1A-1B Bonds' Assessments balance of \$505,318 for six months each and an effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2020-21 of 3.68 percent. Phases #1A-1B Annual Installments to be collected include a principal amount of \$15,000 due on September 15, 2026. As a result, total principal and interest due from Lots Triggered in 2020-21 for 2025-26 is estimated to be equal to \$33,587.

Administrative Expenses

Annual administrative expenses include the City, Administrator, Trustee, Dissemination Agent, Auditor, and contingency fees. As shown in Table II-C-2 on the following page, the total administrative expenses to be proportionally collected from the twenty-five (25) Lots triggered for 2025-26 are estimated to be \$6,200.

Table II-C-2
Administrative Budget Breakdown

Description	2025-26 Estimated Budget (9/15/25-9/14/26)
City	\$600
Administrator	\$3,700
Trustee	\$700
Dissemination Agent	\$700
Auditor	\$0
Contingency	\$500
Total	\$6,200

Available TIRZ Credit

According to the City, there have been TIRZ increments collected in tax year 2024 in the total amount of \$48,458 that are available to be used as TIRZ Credit in 2025-26 for the respective Lots Triggered in 2020-21. As previously mentioned earlier in this section, in no event shall the TIRZ Annual Credit Amount allocated to a Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

As a result, the City and Kaufman County TIRZ Credits available to offset 2025-26 Annual Installments collectively are \$8,001. For additional TIRZ Credit information for Lots Triggered in 2020-21 refer to Appendix B-2, Appendix B-3, and Appendix B-4.

As a result, \$40,457 in excess TIRZ Revenues will be used to prepay a portion of the Assessments on the respective Parcels generating the excess TIRZ Credit and the appropriate amount of Phases #1A-1B Bonds related to such Assessment prepayments will be redeemed pursuant to the extraordinary redemption provisions of the applicable Trust Indenture on or before September 15, 2026, unless it is determined by the City that a portion of the excess TIRZ Revenues are needed to provide an additional credit to the 2026-27 Annual Installment.

Available Reserve Fund Income

As of May 31, 2025, there is not a significant excess balance in the Reserve Fund above the Bond Reserve Requirement. As a result, there is no excess reserve fund income available to reduce the 2025-26 Annual Installment.

Available Capitalized Interest Account

As of May 31, 2025, the Trustee reported that the Capitalized Interest Fund been fully expended. As a result, there is no credit to reduce the Annual Installment for 2025-26.

Available Administrative Expense Account

As of May 31, 2025, the balance in the Administrative Account was \$27,855. The balance is anticipated to be used for the payment of current year administrative expenses through January 31, 2026. As a result, funds are not anticipated to be available in the Administrative Account to reduce the 2025-26 Annual Installment.

D. ANNUAL INSTALLMENT PER EQUIVALENT UNIT – LOTS TRIGGERED IN 2020-21

According to the Amended and Restated Service and Assessment Plan, the Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Phases #1A-1B Bonds and (ii) to cover Administrative Expenses of the PID.

According to the Developer, 125 units representing 112.24 total Equivalent Units are anticipated to be built within Phase #1A-1B of the PID. As a result of the City issuing a building permit, there were twenty-five (25) Lots representing 22.25 Equivalent Units that were triggered in 2020-21. As shown in Appendix B-1 of this report, the outstanding Equivalent Units for Lots Triggered in 2020-21 after the 2024-25 excess TIRZ Revenue reduction is 18.59.

Pursuant to the budgeted expenses shown in Table II-C-1 of this report and the 18.59 outstanding Equivalent Units triggered in 2020-21, refer to Table II-D-1 below for the Annual Installment due from each Equivalent Unit.

Table II-D-1
Annual Installment Per Equivalent Unit

Budget Line Item	Budgeted Amount	Outstanding Equivalent Units	Annual Installment per Equivalent Unit
Principal	\$15,000.00	18.59	\$807.08
Interest	\$18,587.01	18.59	\$1,000.09
Administrative Expense	\$6,200.00	18.59	\$333.59
Excess Interest for Reserves	\$2,526.81	18.59	\$135.96
Annual Installment per Equivalent Unit			\$2,276.72

1 – The Annual Installment per Equivalent Unit amount applicable Reserve Fund income and Administrative Expense credits, if any, and does not include applicable TIRZ Credits, if any.

The list of Parcels within the PID, the number of units to be developed on the current residential Parcels, the corresponding total units, the total outstanding Assessment, the annual principal and interest, the Administrative Expenses, and the Annual Installment to be collected for 2025-26 are shown in the Assessment Roll Summary attached hereto as Appendix B-1.

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E. ANNUAL BUDGET – LOTS TRIGGERED IN 2021-22

Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty (30) Annual Installments of principal following the issuance of the Phases #1A-1B Bonds. The collection of the first Annual Installment for a Lot or Parcel within Phases #1A-1B shall commence upon the earlier of: (i) with tax bills sent the first October following the issuance of the first building permit for each Lot within each Phase, such that Assessments are billed only for Lots for which a building permit has been issued, (ii) with tax bills sent the first October after issuance of a series of Phased PID Bonds for Phases #1A- 1B Assessed Property, such that upon the issuance of PID Bonds, all Assessments in the applicable Phase shall begin collection, or (iii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Assessments on the Phases #1A-1B Assessed Property, such that all Assessments in the applicable Phase begin collection immediately after the expiration of such two year period. Such first Annual Installment for a Phases #1A-1B Lot or Parcel for which collection has begun, shall be due by January 31st of the following calendar year.

The City Council approved the Phases #1A-1B Bonds in the aggregate principal amount of \$3,380,0000 on January 25, 2021. As a result, condition (ii) has been satisfied for the remaining one hundred (100) Lots, and the first Annual Installment will be due no later than January 31, 2022 for each Lot, of which twenty-five (25) Annual Installments remain outstanding.

Outstanding Assessment Reduction due to excess TIRZ Revenues

Pursuant to Section VI.A. of the Amended and Restated Service and Assessment Plan, in no event shall the TIRZ Annual Credit Amount allocated to a Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

Pursuant to Appendix E of the 2024-25 Annual Service Plan Update, Lots Triggered in 2021-22 had generated a total of \$150,888 in TIRZ Revenues in 2024-25, of which \$42,370 was applied to reduce Annual Installments billed. Pursuant to Section VI.A. of the Amended and Restated Service and Assessment Plan, after the TIRZ Annual Credit Amount is applied to provide a credit towards a portion of the Annual Installment for the Parcel, any excess TIRZ Revenues available for the purposes of an off-set to the Assessments on such Parcel pursuant to the Development Agreement, shall be held in a segregated account by the City and shall be used either (1) to prepay a portion of the Assessments on the Parcel in a manner determined by the City and the Administration to be fair and equitable, and to pay the outstanding principal balance of the Phases #1A-1B Bonds or redeem bonds pursuant to the extraordinary redemption provisions of the applicable Trust Indenture, or (2) to be applied as a credit towards a portion of Annual Installments in future years in an effort to maintain a stable Annual Installment schedule.

As a result, \$108,518 in excess TIRZ Revenues previously generated in 2024-25, and an additional \$7,280 in available Reserve Funds, will be used to reduce the outstanding Phases #1A-1B Assessment balance as of September 15, 2025 for Lots Triggered in 2021-22. Refer to Appendix C-4 of this report for Parcel specific information regarding the Assessment reduction.

Annual Budget for the Repayment of Indebtedness

Pursuant to the Amended and Restated Service and Assessment Plan, each Assessment shall bear interest at the rate on the Phases #1A-1B Bonds commencing with the issuance of the Phases #1A-1B Bonds. The effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2021-22 is 3.70 percent per annum for 2025-26. Pursuant to Section 372.018 of the PID Act, the interest rate for that Assessment may not exceed a rate that is one-half of one percent higher than the actual interest rate paid on the debt. Accordingly, the effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2021-22 (3.70 percent) plus an additional interest of one-half of one percent are used to calculate the interest on the Assessments. These payments, the Annual Installments of the Assessments, shall be billed by the City in 2025 and will be delinquent on February 1, 2026.

Pursuant to the Amended and Restated Service and Assessment Plan, the Annual Service Plan Update will show the remaining balance of the Assessments, the Annual Installment due for 2025-26 and the administrative expenses to be collected from each Parcel. Annual administrative expenses shall be allocated to each Parcel pro rata based on the Annual Installment on a Parcel to the total Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under applicable documents including the Amended and Restated Service and Assessment Plan, such as the TIRZ Credit, capitalized interest, and interest earnings on any account balances and by any other funds available to the PID.

Debt service proportionately allocated to each Lot will be paid on the Phases #1A-1B Bonds from the collection of the Annual Installments. In addition, Annual Collection Costs are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments.

Annual Installments to be Collected for 2025-26 for Lots Triggered in 2021-22

The budget for Lots Triggered in 2021-22 will be paid from the collection of Annual Installments collected for 2025-26 as shown in Table II-E-1 on the following page.

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Table II-E-1
Budget for the Annual Installments
to be collected for 2025-26

Descriptions	Total
Interest payment on March 15, 2026	\$42,051
Interest payment on September 15, 2026	\$42,051
Principal payment on September 15, 2026	\$65,000
<i>Subtotal debt service on bonds</i>	<i>\$149,101</i>
Administrative Expenses	\$26,900
Excess Interest for Reserves	\$11,375
<i>Subtotal Expenses</i>	<i>\$187,376</i>
Available TIRZ Credit	(\$49,512)
Available reserve fund income	\$0
Available capitalized interest account	\$0
Available Administrative Expense account	\$0
<i>Subtotal funds available</i>	<i>(\$49,512)</i>
Annual Installments	\$137,864

Debt Service Payments

Annual Installments to be collected from Lots Triggered in 2021-22 for principal and interest include interest due on March 15, 2026 in the amount of \$42,051 and on September 15, 2026 in the amount of \$42,051, which equal interest on the outstanding Phases #1A-1B Bonds' Assessments balance of \$2,274,916 for six months each and an effective interest rate of the Phases #1A-1B Bonds for the Lots Triggered in 2021-22 is 3.70 percent. Annual Installments to be collected include a principal amount of \$65,000 due on September 15, 2026. As a result, total principal and interest due from Lots Triggered in 2021-22 for principal and interest in 2025-26 is estimated to be equal to \$149,101.

Administrative Expenses

Annual administrative expenses include the City, Administrator, Trustee, Dissemination Agent, Auditor, and contingency fees. As shown in Table II-E-2 on the following page, the total administrative expenses to be proportionally collected from the one hundred (100) Lots triggered for 2025-26 are estimated to be \$26,900.

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Table II-E-2
Administrative Budget Breakdown

Description	2025-26 Estimated Budget (9/15/25-9/14/26)
City	\$2,400
Administrator	\$16,400
Trustee	\$3,100
Dissemination Agent	\$0
Auditor	\$2,900
Contingency	\$2,100
Total	\$26,900

Available TIRZ Credit

According to the City, there have been TIRZ increments collected in tax year 2024 in the total amount of \$196,439 that are available to be used as TIRZ Credit in 2025-26 for the respective Lots Triggered in 2021-22. As previously mentioned earlier in this section, in no event shall the TIRZ Annual Credit Amount allocated to a Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

As a result, the City and Kaufman County TIRZ Credits available to offset 2025-26 Annual Installments collectively are \$49,512. For additional TIRZ Credit information for Lots Triggered in 2021-22 refer to Appendix C-2, Appendix C-3, and Appendix C-4.

As a result, \$146,927 in excess TIRZ Revenues will be used to prepay a portion of the Assessments on the respective Parcels generating the excess TIRZ Credit and the appropriate amount of Phases #1A-1B Bonds related to such Assessment prepayments will be redeemed pursuant to the extraordinary redemption provisions of the applicable Trust Indenture on or before September 15, 2026, unless it is determined by the City that a portion of the excess TIRZ Revenues are needed to provide an additional credit to the 2026-27 Annual Installment.

Available Reserve Fund Income

As of May 31, 2025, there is not a significant excess balance in the Reserve Fund above the Bond Reserve Requirement. As a result, there is no excess reserve fund income available to reduce the 2025-26 Annual Installment.

Available Capitalized Interest Account

As of May 31, 2025, the Trustee reported that the Capitalized Interest Fund been fully expended. As a result, there is no credit to reduce the Annual Installment for 2025-26.

Available Administrative Expense Account

As of the May 31, 2025, the balance in the Administrative Account was \$27,855. The balance is anticipated to be used for the payment of current year administrative expenses through January 31, 2026. As a result, funds are not anticipated to be available in the Administrative Account to reduce the 2025-26 Annual Installment.

F. ANNUAL INSTALLMENT PER EQUIVALENT UNIT – LOTS TRIGGERED IN 2021-22

According to the Amended and Restated Service and Assessment Plan, the Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Phases #1A-1B Bonds and (ii) to cover Administrative Expenses of the PID.

According to the Developer, 125 units representing 112.24 total Equivalent Units are anticipated to be built within Phase #1A-1B of the PID. As a result of the Phases #1A-1B Bonds' issuance, there are one hundred (100) Lots representing 89.99 Equivalent Units that are being triggered for collection in 2021-22. As shown in Appendix G, the Assessments were prepaid in full for one (1) Parcel for Lots Triggered in 2021-22 with a total Equivalent Unit of 0.89, resulting in 89.10 in total outstanding Equivalent Units. Additionally, as shown in Appendix C-1 of this report, the outstanding Equivalent Units for Lots Triggered in 2021-22 after the 2025-26 excess TIRZ Revenue reduction is 83.59.

Pursuant to the budgeted expenses shown in Table II-E-1 of this report and the 83.59 outstanding Equivalent Units triggered in 2021-22, refer to Table II-F-1 below for the Annual Installment due from each Equivalent Unit.

Table II-F-1
Annual Installment Per Unit

Budget Line Item	Budgeted Amount	Outstanding Equivalent Units	Annual Installment per Equivalent Unit
Principal	\$65,000.00	83.59	\$777.61
Interest	\$84,101.37	83.59	\$1,006.12
Administrative Expense	\$26,900.00	83.59	\$321.81
Excess Interest for Reserves	\$11,374.58	83.59	\$136.08
Annual Installment per Equivalent Unit			\$2,241.62

1 – The Annual Installment per Equivalent Unit amount applicable Reserve Fund income and Administrative Expense credits, if any, and does not include applicable TIRZ Credits, if any.

The list of Parcels within the PID, the number of units to be developed on the current residential Parcels, the corresponding total units, the total outstanding Assessment, the annual principal and interest, the Administrative Expenses, and the Annual Installment to be collected for 2025-26 are shown in the Assessment Roll Summary attached hereto as Appendix C-1.

G. ANNUAL BUDGET – PHASE #2A-2B

Phase #2A-2B Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty (30) Annual Installments of principal following the issuance of the Phases #2A-2B Bonds. The collection of the first Annual Installment for a Lot or Parcel within Phases #2A-2B shall commence upon the earlier of: The collection of the first Annual Installment for a Lot or Parcel within Phases #2A-2B shall commence upon the issuance of Phases #2A-2B Bonds. Such first Annual Installment for a Phases #2A-2B Lot or Parcel for which collection has begun shall begin in October 2023 and shall be due by January 31st of the following calendar year.

The City Council approved the Phases #2A-2B Bonds in the aggregate principal amount of \$5,635,000 as of November 21, 2022. As a result, condition (ii) has been satisfied for the respective Lots, and the first Annual Installment are due no later than January 31, 2024 for each Lot, of which twenty-eight (28) Annual Installments remain outstanding.

Outstanding Assessment Reduction due to excess TIRZ Revenues

Pursuant to Section VI.B. of the Amended and Restated Service and Assessment Plan, in no event shall the TIRZ Annual Credit Amount allocated to a Phases #2A-2B Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

Pursuant to Appendix F of the 2024-25 Annual Service Plan Update, Phases #2A-2B had generated a total of \$10,099 in TIRZ Revenues in 2024-25, of which \$10,099 was applied to reduce Annual Installments billed. Pursuant to Section VI.A. of the Amended and Restated Service and Assessment Plan, after the TIRZ Annual Credit Amount is applied to provide a credit towards a portion of the Annual Installment for the Parcel, any excess TIRZ Revenues available for the purposes of an off-set to the Assessments on such Parcel pursuant to the Development Agreement, shall be held in a segregated account by the City and shall be used either (1) to prepay a portion of the Assessments on the Parcel in a manner determined by the City and the Administration to be fair and equitable, and to pay the outstanding principal balance of the Phases #1A-1B Bonds or redeem bonds pursuant to the extraordinary redemption provisions of the applicable Trust Indenture, or (2) to be applied as a credit towards a portion of Annual Installments in future years in an effort to maintain a stable Annual Installment schedule.

As a result, there are no excess TIRZ Revenues previously generated in 2024-25 to be used to reduce the outstanding Phases #2A-2B Assessment balance as of September 15, 2025 for Phases #2A-2B Parcels. Refer to Appendix D-4 of this report for Parcel specific information regarding the Assessment reduction.

Annual Budget for the Repayment of Indebtedness

Pursuant to the Amended and Restated Service and Assessment Plan, each Assessment shall bear interest at the rate on the Phases #2A-2B Bonds commencing with the issuance of the Phases #2A-2B Bonds. The effective interest rate of the Phases #2A-2B Bonds is 6.25 percent per annum for

2025-26. Pursuant to Section 372.018 of the PID Act, the interest rate for that Assessment may not exceed a rate that is one-half of one percent higher than the actual interest rate paid on the debt. Accordingly, the interest rate of the Phases #2A-2B Bonds is (6.25 percent) plus an additional interest of one-half of one percent are used to calculate the interest on the Assessments. These payments, the Annual Installments of the Assessments, shall be billed by the City in 2025 and will be delinquent on February 1, 2026.

Pursuant to the Amended and Restated Service and Assessment Plan, the Annual Service Plan Update will show the remaining balance of the Assessments, the Annual Installment due for 2025-26 and the administrative expenses to be collected from each Parcel. Annual administrative expenses shall be allocated to each Parcel pro rata based on the Annual Installment on a Parcel to the total Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under applicable documents including the Amended and Restated Service and Assessment Plan, such as the TIRZ Credit, capitalized interest, and interest earnings on any account balances and by any other funds available to the PID.

Debt service proportionately allocated to each Lot will be paid on the Phases #2A-2B Bonds from the collection of the Annual Installments. In addition, Annual Collection Costs are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments.

Annual Installments to be Collected for 2025-26 for Phase #2A-2B

The budget for Phase #2A-2B will be paid from the collection of Annual Installments collected for 2025-26 as shown in Table II-G-1 below.

Table II-G-1
Budget for the Annual Installments
to be collected for 2025-26

Descriptions	Total
Interest payment on March 15, 2026	\$171,094
Interest payment on September 15, 2026	\$171,094
Principal payment on September 15, 2026	\$86,000
<i>Subtotal debt service on bonds</i>	<i>\$428,188</i>
Administrative Expenses	\$35,000
Excess Interest for Reserves	\$27,375
<i>Subtotal Expenses</i>	<i>\$490,563</i>
Available TIRZ Credit	(\$32,715)
Available reserve fund income	\$0
Available capitalized interest account	\$0
Available Administrative Expense account	\$0
<i>Subtotal funds available</i>	<i>(\$32,715)</i>
Annual Installments	\$457,847

Debt Service Payments

Annual Installments to be collected from Lots in Phase #2A-2B for principal and interest include interest due on March 15, 2026 in the amount of \$171,094 and on September 15, 2026 in the amount of \$171,094, which equal interest on the outstanding Phases #2A-2B Bonds' Assessments balance of \$5,475,000 for six months each and an effective interest rate of the Phases #2A-2B Bonds is 6.25 percent. Annual Installments to be collected include a principal amount of \$86,000 due on September 15, 2026. As a result, total principal and interest due from Phases #2A-2B for principal and interest in 2025-26 is estimated to be equal to \$428,188.

Administrative Expenses

Annual administrative expenses include the City, Administrator, Trustee, Dissemination Agent, Auditor, and contingency fees. As shown in Table II-G-2 below, the total administrative expenses to be proportionally collected from Phases #2A-2B for 2025-26 are estimated to be \$35,000.

Table II-G-2
Administrative Budget Breakdown

Description	2025-26 Estimated Budget (9/15/25-9/14/26)
City	\$2,000
Administrator	\$20,000
Trustee	\$4,500
Auditor	\$0
Dissemination Agent	\$3,500
Contingency	\$5,000
Total	\$35,000

Available TIRZ Credit

According to the City, there have been TIRZ increments collected in tax year 2024 in the total amount of \$32,715 that are available to be used as TIRZ Credit in 2025-26 for the respective Lots in Phases #2A-2B of the PID. As previously mentioned earlier in this section, in no event shall the TIRZ Annual Credit Amount allocated to a Parcel exceed the amount sufficient to result in a net PID Annual Installment tax rate equivalent $[(\text{Annual Installment} - \text{TIRZ Annual Credit Amount}) \div \text{assessed value}]$ of \$0.368 per \$100 of assessed value.

As a result, the total TIRZ Credits available to offset 2025-26 Annual Installments are equal to \$32,715. For additional TIRZ Credit information for Phases #2A-2B Parcels refer to Appendix D-2, Appendix D-3, and Appendix D-4.

As a result, \$0 in excess TIRZ Revenues will be used to prepay a portion of the Assessments on the respective Parcels generating the excess TIRZ Credit and the appropriate amount of Phases #2A-2B Bonds related to such Assessment prepayments will be redeemed pursuant to the extraordinary redemption provisions of the applicable Trust Indenture on or before September 15, 2026.

Available Reserve Fund Income

As of May 31, 2025, there is not a significant excess balance in the Reserve Fund above the Bond Reserve Requirement. As a result, there is no excess reserve fund income available to reduce the 2025-26 Annual Installment.

Available Capitalized Interest Account

As of May 31, 2025, the Trustee reported that the Capitalized Interest Fund been fully expended. As a result, there is no credit to reduce the Annual Installment for 2025-26.

Available Administrative Expense Account

As of May 31, 2025, the current balance is anticipated to be used for the payment of current year administrative expenses through January 31, 2026. As a result, funds are not anticipated to be available in the Administrative Account to reduce the 2025-26 Annual Installment.

H. ANNUAL INSTALLMENT PER EQUIVALENT UNIT – PHASE #2A-2B

According to the Amended and Restated Service and Assessment Plan, the Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Phases #2A-2B Bonds and (ii) to cover Administrative Expenses of the PID.

According to the Developer, 166 units representing 153.59 total Equivalent Units are anticipated to be built within Phase #2A-2B of the PID. As shown in Appendix D-1 of this report, there were no Equivalent Unit reductions due to excess TIRZ Revenues. As a result, the outstanding Equivalent Units for Lots within Phases #2A-2B of the PID is 153.59.

Pursuant to the budgeted expenses shown in Table II-G-1 of this report and the 153.59 outstanding Equivalent Units for Phases #2A-2B, refer to Table II-H-1 below for the Annual Installment due from each Equivalent Unit.

Table II-H-1
Annual Installment Per Equivalent Unit

Budget Line Item	Budgeted Amount	Outstanding Equivalent Units	Annual Installment per Equivalent Unit
Principal	\$86,000.00	153.59	\$559.93
Interest	\$342,187.50	153.59	\$2,227.93
Administrative Expense	\$35,000.00	153.59	\$227.88
Excess Interest for Reserves	\$27,375.00	153.59	\$178.23
Annual Installment per Equivalent Unit			\$3,193.97

1 – The Annual Installment per Equivalent Unit amount applicable Reserve Fund income and Administrative Expense credits, if any, and does not include applicable TIRZ Credits, if any.

The list of Parcels within the PID, the number of units to be developed on the current residential Parcels, the corresponding total units, the total outstanding Assessment, the annual principal and interest, the Administrative Expenses, and the Annual Installment to be collected for 2025-26 are shown in the Assessment Roll Summary attached hereto as Appendix D-1.

I. BOND REDEMPTION RELATED UPDATES

Phase #1A-1B

The Phases #1A-1B Bonds were issued in January 2021. Pursuant to Section 4.3 of the Indenture of Trust, the City reserves the option to redeem Bonds maturing on or after September 15, 2041 in whole or any part, before their respective scheduled maturity dates, on **September 15, 2031**, or on any date thereafter such redemption date or dates to be fixed by the City, at the redemption price equal to the principal amount of the Bonds called for redemption plus accrued and unpaid interest to the date fixed for redemption as shown in the Indenture of Trust.

The Administrator has conducted a preliminary evaluation of the current refunding market conditions, recent PID bond refunding transactions, and other relevant factors. Based on this preliminary evaluation, the Administrator believes a refunding of the Phase #1A-1B Bonds do not appear viable at this time. The Administrator will continue to monitor the refunding market conditions, applicable PID bond refunding transactions, and other relevant factors to determine if refunding becomes viable in the future and will inform the City accordingly.

Phase #2A-2B

The Phases #2A-2B Bonds were issued in November 21, 2022. Pursuant to Section 4.3 of the Indenture of Trust, the City reserves the option to redeem Bonds maturing on or after September 15, 2042, in whole or any part, before their respective scheduled maturity dates, on **September 15, 2032**, or on any date thereafter such redemption date or dates to be fixed by the City, at the redemption price equal to the principal amount of the Bonds called for redemption plus accrued and unpaid interest to the date fixed for redemption as shown in the Indenture of Trust.

The Administrator has conducted a preliminary evaluation of the current refunding market conditions, recent PID bond refunding transactions, and other relevant factors. Based on this preliminary evaluation, the Administrator believes a refunding of the Phase #2A-2B Bonds do not appear viable at this time. The Administrator will continue to monitor the refunding market conditions, applicable PID bond refunding transactions, and other relevant factors to determine if refunding becomes viable in the future and will inform the City accordingly.

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III. UPDATE OF THE ASSESSMENT PLAN

The Amended and Restated Service and Assessment Plan adopted by the City Council describes that the Authorized Improvement Costs shall be allocated to the Assessed Property equally based on the number of residential dwelling units anticipated to be built on each Parcel once such property is fully developed, and that such method of allocation will result in the imposition of equal shares of the Authorized Improvement Costs to Parcels similarly benefited.

This method of assessing property has not been changed except otherwise as described herein and Assessed Property will continue to be assessed as provided for in the Amended and Restated Service and Assessment Plan.

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IV. UPDATE OF THE ASSESSMENT ROLL

Pursuant to the Amended and Restated Service and Assessment Plan, the Assessment Roll shall be updated each year to reflect:

(i) the identification of each Parcel (ii) the Assessment for each Parcel of Assessed Property, including any adjustments authorized by this Service and Assessment Plan or in the PID Act; (iii) the Annual Installment for the Assessed Property for the year (if the Assessment is payable in installments); and (iv) payments of the Assessment, if any, as provided by Section VI.C of the Service and Assessment Plan.

The Assessment Roll Summary is shown in Appendix B-1. Each parcel in the PID is identified, along with the Assessment on each Parcel and the Annual Installment to be collected from each parcel. Assessments are to be reallocated for the subdivision of any parcels.

A. PARCEL UPDATES

According to the Amended and Restated Service and Assessment Plan, upon the subdivision of any Parcel, the Administrator shall reallocate the Assessment for the Parcel prior to the subdivision among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

A = the Assessment for each new subdivided Parcel
B = the Assessment for the Parcel prior to subdivision
C = the estimated number of units to be built on each newly subdivided Parcel
D = the sum of the estimated number of units to be built on all of the new subdivided Parcels

The calculation of the estimated number of units to be built on a Parcel shall be performed by the Administrator and confirmed by the City Council based on the information available regarding the use of the Parcel. The estimate as confirmed shall be conclusive. The number of units to be built on a Parcel may be estimated by net land area and reasonable density ratios.

Phases #1A-1B

According to the Kaufman County Appraisal District (“KCAD”) and the Developer, a final plat for Phase #1A was filed and recorded on February 27, 2019. As a result, fifty-nine (59) residential Lots were subdivided from parent Parcel 5239 and parent Parcel 5240 and were officially recognized in the official KCAD roll in 2019.

According to the KCAD and the Developer, a final plat for Phase #1B was filed and recorded on April 14, 2021. As a result, sixty-six (66) residential Lots were subdivided from parent Parcel 5239 and parent Parcel 5240 and were officially recognized in the official KCAD roll in 2022.

Phases #2A-2B

According to the KCAD and the Developer, a final plat for Phase #2A was filed and recorded on February 22, 2022. As a result, ninety-four (94) residential Lots were subdivided from parent Parcel 5239 and parent Parcel 5240 and were officially recognized in the official KCAD roll in 2023. A final plat for Phase #2B was filed and recorded on December 5, 2022. As a result, seventy-two (72) residential Lots were subdivided from parent Parcel 5239 and parent Parcel 5240 and were officially recognized in the official KCAD roll in 2023.

B. PREPAYMENT OF ASSESSMENTS

Phase #1A-1B

There has been one (1) Phases #1A-1B Assessment prepayment as of June 30, 2025. See Appendix G of this report for additional prepayment related information.

Phase #2A-2B

There have been no Phases #2A-2B Assessment prepayments as of June 30, 2025. See Appendix H of this report for additional prepayment related information.

The complete Assessment Roll is available for review at the City Hall, located at 209 S. Washington Street, Kaufman, Texas 75142.

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APPENDIX A
PID MAP

APPENDIX B-1
2025-26 ASSESSMENT ROLL SUMMARY – LOTS TRIGGERED IN 2020-21

Kaufman Public Improvement District No. 1
Phase #1A-1B Assessment Roll - 2025-26
Lots Triggered for Collection in 2020-21

Parcel	Lot Size	No. of Units	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
202756	50	1	0.89	0.69	\$18,895.63	\$560.90	\$695.03	\$94.49	\$231.84	(\$88.18)	\$1,494.08
202759	50	1	0.89	0.69	\$18,721.67	\$555.74	\$688.64	\$93.62	\$229.71	\$0.00	\$1,567.70
202761	50	1	0.89	0.73	\$19,733.16	\$585.76	\$725.84	\$98.67	\$242.12	(\$270.99)	\$1,381.40
202762	50	1	0.89	0.78	\$21,249.81	\$630.79	\$781.63	\$106.26	\$260.72	(\$523.21)	\$1,256.19
202763	50	1	0.89	0.73	\$19,733.16	\$585.76	\$725.84	\$98.67	\$242.12	(\$275.30)	\$1,377.09
202764	50	1	0.89	0.73	\$19,808.64	\$588.01	\$728.62	\$99.05	\$243.04	(\$281.62)	\$1,377.09
202765	50	1	0.89	0.75	\$20,477.36	\$607.86	\$753.21	\$102.40	\$251.25	(\$356.52)	\$1,358.19
202766	50	1	0.89	0.81	\$21,892.35	\$649.86	\$805.26	\$109.47	\$268.61	(\$665.57)	\$1,167.63
202767	50	1	0.89	0.69	\$18,859.67	\$559.84	\$693.71	\$94.31	\$231.40	\$0.00	\$1,579.25
202768	50	1	0.89	0.73	\$19,733.16	\$585.76	\$725.84	\$98.67	\$242.12	(\$327.60)	\$1,324.80
202773	50	1	0.89	0.71	\$19,247.37	\$571.34	\$707.97	\$96.25	\$236.16	(\$43.31)	\$1,568.41
202777	50	1	0.89	0.71	\$19,295.93	\$572.79	\$709.76	\$96.49	\$236.75	(\$92.48)	\$1,523.30
202780	50	1	0.89	0.79	\$21,495.68	\$638.08	\$790.67	\$107.49	\$263.74	(\$608.33)	\$1,191.65
202782	50	1	0.89	0.76	\$20,722.00	\$615.12	\$762.21	\$103.62	\$254.25	(\$415.65)	\$1,319.55
202788	50	1	0.89	0.77	\$20,902.14	\$620.46	\$768.84	\$104.52	\$256.46	(\$414.76)	\$1,335.52
202791	50	1	0.89	0.67	\$18,158.55	\$539.02	\$667.92	\$90.80	\$222.80	(\$59.40)	\$1,461.14
202794	50	1	0.89	0.70	\$18,971.69	\$563.16	\$697.83	\$94.87	\$232.77	(\$17.66)	\$1,570.97
202795	50	1	0.89	0.79	\$21,367.18	\$634.27	\$785.94	\$106.85	\$262.16	(\$551.04)	\$1,238.18
202796	50	1	0.89	0.72	\$19,572.43	\$580.99	\$719.93	\$97.87	\$240.14	(\$112.40)	\$1,526.53
202797	50	1	0.89	0.82	\$22,265.78	\$220.36	\$273.05	\$37.12	\$91.08	(\$241.89)	\$379.73
231448						\$220.29	\$272.97	\$37.11	\$91.05	(\$223.41)	\$398.01
231449						\$220.29	\$272.97	\$37.11	\$91.05	(\$223.41)	\$398.01
202798	50	1	0.89	0.80	\$21,773.47	\$646.33	\$800.89	\$108.88	\$267.15	(\$640.75)	\$1,182.49
202799	50	1	0.89	0.79	\$21,426.78	\$636.04	\$788.14	\$107.14	\$262.90	(\$595.64)	\$1,198.58
202800	50	1	0.89	0.71	\$19,439.41	\$577.04	\$715.04	\$97.21	\$238.51	(\$126.96)	\$1,500.84
202801	50	1	0.89	0.78	\$21,262.77	\$631.17	\$782.10	\$106.32	\$260.88	(\$527.53)	\$1,252.95
202803	50	1	0.89	0.75	\$20,312.26	\$602.95	\$747.14	\$101.57	\$249.22	(\$317.34)	\$1,383.55
Total		25	22.25	18.59	\$505,318.07	\$15,000.00	\$18,587.01	\$2,526.81	\$6,200.00	(\$8,000.98)	\$34,312.84

APPENDIX B-2
**2025-26 TIRZ CREDIT TAX RATE EQUIVALENT CALCULATION – LOTS
TRIGGERED IN 2020-21**

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
202756	\$406,000.00	\$0.3680	\$1,494.08	\$1,582.26	(\$2,253.04)	(\$88.18)	\$1,494.08
202759	\$432,864.00	\$0.3680	\$1,592.94	\$1,567.70	(\$2,381.89)	\$0.00	\$1,567.70
202761	\$375,381.00	\$0.3680	\$1,381.40	\$1,652.40	(\$2,166.51)	(\$270.99)	\$1,381.40
202762	\$341,355.00	\$0.3680	\$1,256.19	\$1,779.40	(\$1,872.12)	(\$523.21)	\$1,256.19
202763	\$374,210.00	\$0.3680	\$1,377.09	\$1,652.40	(\$2,166.51)	(\$275.30)	\$1,377.09
202764	\$374,210.00	\$0.3680	\$1,377.09	\$1,658.72	(\$2,057.75)	(\$281.62)	\$1,377.09
202765	\$369,074.00	\$0.3680	\$1,358.19	\$1,714.71	(\$2,006.64)	(\$356.52)	\$1,358.19
202766	\$317,291.00	\$0.3680	\$1,167.63	\$1,833.20	(\$1,738.33)	(\$665.57)	\$1,167.63
202767	\$431,221.00	\$0.3680	\$1,586.89	\$1,579.25	(\$2,339.55)	\$0.00	\$1,579.25
202768	\$360,000.00	\$0.3680	\$1,324.80	\$1,652.40	(\$1,616.86)	(\$327.60)	\$1,324.80
202773	\$426,198.00	\$0.3680	\$1,568.41	\$1,611.72	(\$2,345.13)	(\$43.31)	\$1,568.41
202777	\$413,940.00	\$0.3680	\$1,523.30	\$1,615.78	(\$2,191.52)	(\$92.48)	\$1,523.30
202780	\$323,818.00	\$0.3680	\$1,191.65	\$1,799.98	(\$1,780.65)	(\$608.33)	\$1,191.65
202782	\$358,574.00	\$0.3680	\$1,319.55	\$1,735.20	(\$1,973.32)	(\$415.65)	\$1,319.55
202788	\$362,913.00	\$0.3680	\$1,335.52	\$1,750.28	(\$1,970.43)	(\$414.76)	\$1,335.52
202791	\$0.00	\$0.3680	\$1,461.14	\$1,520.54	(\$59.40)	(\$59.40)	\$1,461.14
202792	COMMON AREA	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202793	COMMON AREA	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202794	\$426,895.00	\$0.3680	\$1,570.97	\$1,588.63	(\$2,329.21)	(\$17.66)	\$1,570.97
202795	\$336,462.00	\$0.3680	\$1,238.18	\$1,789.22	(\$1,843.60)	(\$551.04)	\$1,238.18
202796	\$414,819.00	\$0.3680	\$1,526.53	\$1,638.94	(\$2,152.07)	(\$112.40)	\$1,526.53
202797	\$103,187.00	\$0.3680	\$379.73	\$621.61	(\$494.87)	(\$241.89)	\$379.73
231448	\$108,156.00	\$0.3680	\$398.01	\$621.43	(\$521.23)	(\$223.41)	\$398.01
231449	\$108,156.00	\$0.3680	\$398.01	\$621.43	(\$521.23)	(\$223.41)	\$398.01
202798	\$321,329.00	\$0.3680	\$1,182.49	\$1,823.25	(\$1,749.40)	(\$640.75)	\$1,182.49
202799	\$325,700.00	\$0.3680	\$1,198.58	\$1,794.21	(\$1,790.97)	(\$595.64)	\$1,198.58
202800	\$407,836.00	\$0.3680	\$1,500.84	\$1,627.80	(\$2,223.92)	(\$126.96)	\$1,500.84
202801	\$340,476.00	\$0.3680	\$1,252.95	\$1,780.48	(\$1,867.15)	(\$527.53)	\$1,252.95
202803	\$375,964.00	\$0.3680	\$1,383.55	\$1,700.89	(\$2,044.99)	(\$317.34)	\$1,383.55
202817	COMMON AREA	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$8,936,029.00		\$34,345.73	\$42,313.82	(\$48,458.30)	(\$8,000.98)	\$34,312.84

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX B-3
2025-26 TIRZ CREDIT CALCULATION – LOTS TRIGGERED IN 2020-21

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Lots Triggered for Collection in 2020-21

Incremental Taxes									TIRZ Credit			
Parcel	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ¹
202756	\$39.85	\$425,000.00	\$0.52047420	\$2,211.92	\$39.85	\$425,000.00	\$0.27959000	\$1,188.20	\$1,658.94	\$594.10	(\$2,253.04)	(\$88.18)
202759	\$39.85	\$449,303.00	\$0.00520474	\$2,338.41	\$39.85	\$449,303.00	\$0.27959000	\$1,256.16	\$1,753.81	\$628.08	(\$2,381.89)	\$0.00
202761	\$39.85	\$408,678.00	\$0.00520474	\$2,126.96	\$39.85	\$408,678.00	\$0.27959000	\$1,142.57	\$1,595.22	\$571.28	(\$2,166.51)	(\$270.99)
202762	\$39.85	\$353,149.00	\$0.00520474	\$1,837.95	\$39.85	\$353,149.00	\$0.27959000	\$987.32	\$1,378.46	\$493.66	(\$1,872.12)	(\$523.21)
202763	\$39.85	\$408,678.00	\$0.00520474	\$2,126.96	\$39.85	\$408,678.00	\$0.27959000	\$1,142.57	\$1,595.22	\$571.28	(\$2,166.51)	(\$275.30)
202764	\$39.85	\$388,163.00	\$0.00520474	\$2,020.19	\$39.85	\$388,163.00	\$0.27959000	\$1,085.21	\$1,515.15	\$542.61	(\$2,057.75)	(\$281.62)
202765	\$39.85	\$378,522.00	\$0.00520474	\$1,970.02	\$39.85	\$378,522.00	\$0.27959000	\$1,058.26	\$1,477.51	\$529.13	(\$2,006.64)	(\$356.52)
202766	\$39.85	\$327,912.00	\$0.00520474	\$1,706.60	\$39.85	\$327,912.00	\$0.27959000	\$916.76	\$1,279.95	\$458.38	(\$1,738.33)	(\$665.57)
202767	\$39.85	\$441,318.00	\$0.00520474	\$2,296.85	\$39.85	\$441,318.00	\$0.27959000	\$1,233.83	\$1,722.64	\$616.91	(\$2,339.55)	\$0.00
202768	\$39.85	\$305,000.00	\$0.00520474	\$1,587.35	\$39.85	\$305,000.00	\$0.27959000	\$852.70	\$1,190.51	\$426.35	(\$1,616.86)	(\$327.60)
202773	\$39.85	\$442,375.00	\$0.00520474	\$2,302.33	\$39.85	\$442,375.00	\$0.27959000	\$1,236.77	\$1,726.75	\$618.39	(\$2,345.13)	(\$43.31)
202777	\$39.85	\$413,396.00	\$0.00520474	\$2,151.52	\$39.85	\$413,396.00	\$0.27959000	\$1,155.76	\$1,613.64	\$577.88	(\$2,191.52)	(\$92.48)
202780	\$39.85	\$335,896.00	\$0.00520474	\$1,748.15	\$39.85	\$335,896.00	\$0.27959000	\$939.08	\$1,311.11	\$469.54	(\$1,780.65)	(\$608.33)
202782	\$39.85	\$372,237.00	\$0.00520474	\$1,937.30	\$39.85	\$372,237.00	\$0.27959000	\$1,040.68	\$1,452.97	\$520.34	(\$1,973.32)	(\$415.65)
202788	\$39.85	\$371,692.00	\$0.00520474	\$1,934.46	\$39.85	\$371,692.00	\$0.27959000	\$1,039.16	\$1,450.85	\$519.58	(\$1,970.43)	(\$414.76)
202791	\$39.85	\$11,224.00	\$0.00520474	\$58.32	\$39.85	\$11,224.00	\$0.27959000	\$31.33	\$43.74	\$15.66	(\$59.40)	(\$59.40)
202794	\$39.85	\$439,367.00	\$0.00520474	\$2,286.69	\$39.85	\$439,367.00	\$0.27959000	\$1,228.37	\$1,715.02	\$614.19	(\$2,329.21)	(\$17.66)
202795	\$39.85	\$347,769.00	\$0.00520474	\$1,809.95	\$39.85	\$347,769.00	\$0.27959000	\$972.27	\$1,357.46	\$486.14	(\$1,843.60)	(\$551.04)
202796	\$39.85	\$405,955.00	\$0.00520474	\$2,112.79	\$39.85	\$405,955.00	\$0.27959000	\$1,134.96	\$1,584.59	\$567.48	(\$2,152.07)	(\$112.40)
202797	\$13.29	\$93,352.00	\$0.00520474	\$485.84	\$13.29	\$93,352.00	\$0.27959000	\$260.99	\$364.38	\$130.49	(\$494.87)	(\$241.89)
231448	\$13.28	\$98,324.00	\$0.00520474	\$511.71	\$13.28	\$98,324.00	\$0.27959000	\$274.88	\$383.79	\$137.44	(\$521.23)	(\$223.41)
231449	\$13.28	\$98,324.00	\$0.00520474	\$511.72	\$13.28	\$98,324.00	\$0.27959000	\$274.89	\$383.79	\$137.44	(\$521.23)	(\$223.41)
202798	\$39.85	\$330,000.00	\$0.00520474	\$1,717.47	\$39.85	\$330,000.00	\$0.27959000	\$922.59	\$1,288.10	\$461.30	(\$1,749.40)	(\$640.75)
202799	\$39.85	\$337,842.00	\$0.00520474	\$1,758.28	\$39.85	\$337,842.00	\$0.27959000	\$944.52	\$1,318.71	\$472.26	(\$1,790.97)	(\$595.64)
202800	\$39.85	\$419,508.00	\$0.00520474	\$2,183.33	\$39.85	\$419,508.00	\$0.27959000	\$1,172.85	\$1,637.50	\$586.42	(\$2,223.92)	(\$126.96)
202801	\$39.85	\$352,212.00	\$0.00520474	\$1,833.07	\$39.85	\$352,212.00	\$0.27959000	\$984.70	\$1,374.81	\$492.35	(\$1,867.15)	(\$527.53)
202803	\$39.85	\$385,756.00	\$0.00520474	\$2,007.66	\$39.85	\$385,756.00	\$0.27959000	\$1,078.48	\$1,505.75	\$539.24	(\$2,044.99)	(\$317.34)
Total	\$996.18	\$9,140,952.00		\$47,573.82	\$996.18	\$9,140,952.00		\$25,555.86	\$35,680.37	\$12,777.93	(\$48,458.30)	(\$8,000.98)

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX B-4
2025-26 ASSESSMENT PRINCIPAL REDUCTIONS PHASE #1A-1B
LOTS TRIGGERED IN 2020-21

Kaufman Public Improvement District No. 1
Phase #1A-1B - 2025-26 Principal Reductions
Lots Triggered for Collection in 2020-21

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction¹	2025-26 Outstanding Assessment Balance
202756	\$21,766.45	(\$577.76)	(\$2,329.63)	\$18,859.06
202759	\$21,704.71	(\$576.17)	(\$2,448.24)	\$18,680.30
202761	\$22,326.21	(\$592.24)	(\$2,014.67)	\$19,719.30
202762	\$23,291.39	(\$617.18)	(\$1,395.45)	\$21,278.76
202763	\$22,326.21	(\$592.24)	(\$2,014.67)	\$19,719.30
202764	\$22,326.21	(\$592.24)	(\$1,936.98)	\$19,796.99
202765	\$22,814.71	(\$604.86)	(\$1,725.61)	\$20,484.24
202766	\$23,697.74	(\$627.68)	(\$1,130.07)	\$21,939.99
202767	\$21,790.42	(\$578.38)	(\$2,390.03)	\$18,822.00
202768	\$22,326.21	(\$592.24)	(\$2,014.67)	\$19,719.30
202773	\$22,141.85	(\$587.49)	(\$2,335.12)	\$19,219.24
202777	\$22,003.25	(\$583.89)	(\$2,149.32)	\$19,270.03
202780	\$23,379.34	(\$619.46)	(\$1,228.09)	\$21,531.79
202782	\$22,955.49	(\$608.50)	(\$1,611.16)	\$20,735.83
202788	\$23,018.01	(\$610.12)	(\$1,486.80)	\$20,921.10
202791	\$20,919.27	(\$555.85)	(\$2,259.73)	\$18,103.69
202794	\$21,856.03	(\$580.08)	(\$2,338.92)	\$18,937.03
202795	\$23,357.35	(\$618.89)	(\$1,338.93)	\$21,399.54
202796	\$22,319.00	(\$592.05)	(\$2,173.10)	\$19,553.85
202797	\$24,116.04	(\$638.48)	(\$1,153.26)	\$22,324.30
202798	\$23,610.52	(\$625.43)	(\$1,167.42)	\$21,817.66
202799	\$23,457.17	(\$621.47)	(\$1,374.99)	\$21,460.71
202800	\$22,157.52	(\$587.88)	(\$2,152.20)	\$19,417.44
202801	\$23,295.43	(\$617.29)	(\$1,386.05)	\$21,292.10
202803	\$22,709.29	(\$602.14)	(\$1,792.66)	\$20,314.49
Total	\$565,665.81	(\$15,000.00)	(\$45,347.74)	\$505,318.07

1 - Excess TIRZ Principal Reduction includes \$42,497.09 in excess TIRZ Revenues generated in 2024-25 and \$2,850.65 in available Reserve Funds.

APPENDIX C-1
2025-26 ASSESSMENT ROLL SUMMARY – LOTS TRIGGERED IN 2021-22

Kaufman Public Improvement District No. 1
Phase #1A-1B Assessment Roll - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
202757	50	0.89	0.80	\$21,845.39	\$624.37	\$807.85	\$109.26	\$258.39	(\$542.21)	\$1,257.66
202758	50	0.89	0.81	\$22,120.58	\$632.11	\$817.86	\$110.61	\$261.59	(\$621.38)	\$1,200.80
202760	50	0.89	0.82	\$22,280.72	\$636.61	\$823.69	\$111.40	\$263.46	(\$662.19)	\$1,172.97
202769	50	0.89	0.75	\$20,462.59	\$585.49	\$757.55	\$102.46	\$242.30	(\$179.60)	\$1,508.19
202770	50	0.89	0.83	\$22,494.39	\$642.96	\$831.91	\$112.51	\$266.09	(\$633.56)	\$1,219.92
202771	50	0.89	0.72	\$19,689.81	\$563.76	\$729.43	\$98.65	\$233.31	\$0.00	\$1,625.15
202772	50	0.89	0.75	\$20,352.61	\$582.37	\$753.51	\$101.91	\$241.01	(\$175.49)	\$1,503.30
202774	50	0.89	0.84	\$22,908.97	\$654.51	\$846.85	\$114.54	\$270.87	(\$704.60)	\$1,182.17
202775	50	0.89	0.79	\$21,604.40	\$617.59	\$799.09	\$108.08	\$255.59	(\$481.69)	\$1,298.65
202776	50	0.89	0.79	\$21,476.04	\$613.98	\$794.41	\$107.44	\$254.10	(\$493.21)	\$1,276.73
202778	50	0.89	0.77	\$21,025.87	\$601.27	\$777.97	\$105.22	\$248.83	(\$356.20)	\$1,377.09
202779	50	0.89	0.82	\$22,292.32	\$636.94	\$824.11	\$111.46	\$263.59	(\$664.96)	\$1,171.14
202781	50	0.89	0.77	\$20,936.45	\$598.78	\$774.74	\$104.78	\$247.80	(\$328.02)	\$1,398.08
202783	50	0.89	0.78	\$21,097.64	\$603.35	\$780.66	\$105.58	\$249.69	(\$375.93)	\$1,363.35
202784	50	0.89	0.73	\$19,847.68	\$568.21	\$735.19	\$99.43	\$235.15	(\$52.93)	\$1,585.04
202785	50	0.89	0.74	\$20,208.64	\$578.30	\$748.24	\$101.20	\$239.33	(\$143.76)	\$1,523.30
202786	50	0.89	0.42	\$11,399.52	\$325.76	\$421.49	\$57.01	\$134.82	(\$303.75)	\$635.33
221863			0.42	\$11,407.07	\$325.76	\$421.49	\$57.01	\$134.82	(\$303.75)	\$635.33
202787	50	0.89	0.79	\$21,498.42	\$614.61	\$795.22	\$107.55	\$254.35	(\$464.71)	\$1,307.03
202789	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$574.63)	\$1,420.41
202790	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$591.19)	\$1,403.85
202802	50	0.89	0.41	\$11,050.21	\$315.93	\$408.78	\$55.29	\$130.75	(\$222.20)	\$688.55
215113			0.41	\$11,004.46	\$315.93	\$408.78	\$55.29	\$130.75	(\$249.80)	\$660.95
202804	50	0.89	0.77	\$21,043.63	\$601.82	\$778.68	\$105.32	\$249.06	(\$392.82)	\$1,342.06
202805	50	0.89	0.81	\$21,943.39	\$627.15	\$811.44	\$109.75	\$259.54	(\$556.10)	\$1,251.77
202806	50	0.89	0.79	\$21,509.66	\$614.94	\$795.65	\$107.61	\$254.49	(\$481.01)	\$1,291.68
202807	50	0.89	0.77	\$21,060.00	\$602.28	\$779.28	\$105.40	\$249.25	(\$342.05)	\$1,394.16
202808	50	0.89	0.77	\$21,046.82	\$601.91	\$778.80	\$105.33	\$249.10	(\$337.96)	\$1,397.18
202809	50	0.89	0.77	\$21,062.12	\$602.34	\$779.35	\$105.41	\$249.28	(\$342.62)	\$1,393.76
202810	50	0.89	0.78	\$21,334.90	\$610.02	\$789.28	\$106.75	\$252.45	(\$413.43)	\$1,345.06
202811	50	0.89	0.73	\$19,909.59	\$569.89	\$737.36	\$99.73	\$235.85	\$0.00	\$1,642.82
202812	50	0.89	0.79	\$21,584.50	\$617.06	\$798.39	\$107.98	\$255.37	(\$464.82)	\$1,313.97
202813	50	0.89	0.82	\$22,225.85	\$635.07	\$821.69	\$111.13	\$262.82	(\$648.51)	\$1,182.20
202814	50	0.89	0.80	\$21,661.17	\$619.19	\$801.15	\$108.35	\$256.25	(\$497.16)	\$1,287.78
202815	50	0.89	0.77	\$21,061.97	\$602.34	\$779.35	\$105.41	\$249.28	(\$342.56)	\$1,393.81
202816	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$726.28)	\$1,268.76
218048	50	0.89	0.84	\$22,765.05	\$650.69	\$841.91	\$113.87	\$269.29	(\$536.65)	\$1,339.11
218049	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$325.34)	\$1,669.70
218050	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$574.63)	\$1,420.41
218051	50	0.89	0.83	\$22,619.18	\$646.64	\$836.67	\$113.16	\$267.61	(\$467.19)	\$1,396.89
218052	50	0.89	0.88	\$24,019.28	\$685.53	\$886.99	\$119.96	\$283.71	(\$453.37)	\$1,522.83
218053	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$817.44)	\$1,177.60
218054	50	0.89	0.89	\$24,117.34	\$688.26	\$890.51	\$120.44	\$284.83	(\$785.29)	\$1,198.75
218055	50	0.89	0.89	\$24,174.23	\$689.84	\$892.56	\$120.72	\$285.49	(\$658.89)	\$1,329.71

Kaufman Public Improvement District No. 1
Phase #1A-1B Assessment Roll - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
218056	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$799.71)	\$1,195.34
218057	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$254.38)	\$1,740.67
218058	50	0.89	0.85	\$23,045.69	\$658.49	\$852.00	\$115.23	\$272.51	(\$748.79)	\$1,149.44
218059	50	0.89	0.81	\$21,892.66	\$626.40	\$810.47	\$109.62	\$259.23	(\$172.21)	\$1,633.51
218060	50	0.89	0.85	\$23,273.30	\$664.81	\$860.18	\$116.34	\$275.13	(\$735.31)	\$1,181.15
218061	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$836.51)	\$1,158.54
218062	50	0.89	0.87	\$23,805.08	\$679.58	\$879.29	\$118.92	\$281.24	(\$621.01)	\$1,338.03
218063	50	0.89	0.81	\$21,994.36	\$629.24	\$814.16	\$110.11	\$260.41	(\$205.21)	\$1,608.72
218064	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$722.86)	\$1,272.18
218065	50	0.89	0.84	\$22,830.47	\$652.51	\$844.26	\$114.19	\$270.04	(\$547.62)	\$1,333.38
218066	55	0.96	0.87	\$23,779.17	\$680.28	\$880.20	\$119.05	\$281.53	\$0.00	\$1,961.06
218067	55	0.96	0.89	\$24,223.34	\$692.64	\$896.19	\$121.21	\$286.65	(\$479.64)	\$1,517.04
218068	55	0.96	0.91	\$24,668.30	\$705.00	\$912.18	\$123.37	\$291.76	(\$622.81)	\$1,409.51
218069	55	0.96	0.88	\$23,902.28	\$683.72	\$884.65	\$119.65	\$282.96	(\$287.83)	\$1,683.14
218070	55	0.96	0.87	\$23,715.19	\$678.49	\$877.88	\$118.73	\$280.79	(\$144.56)	\$1,811.33
218071	55	0.96	0.91	\$24,852.10	\$710.11	\$918.79	\$124.26	\$293.88	(\$667.01)	\$1,380.03
218072	60	1.00	0.95	\$25,906.16	\$740.21	\$957.74	\$129.53	\$306.33	(\$673.14)	\$1,460.68
218073	55	0.96	0.91	\$24,684.75	\$705.46	\$912.77	\$123.45	\$291.95	(\$630.44)	\$1,403.20
218074	60	1.00	0.95	\$25,781.15	\$736.74	\$953.24	\$128.92	\$304.90	(\$693.73)	\$1,430.07
218075	55	0.96	0.90	\$24,539.82	\$701.43	\$907.56	\$122.75	\$290.29	(\$558.36)	\$1,463.66
218076	55	0.96	0.89	\$24,080.60	\$688.68	\$891.06	\$120.51	\$285.01	(\$304.64)	\$1,680.62
218077	55	0.96	0.91	\$24,779.68	\$708.10	\$916.18	\$123.91	\$293.04	(\$75.52)	\$1,465.71
218078	55	0.96	0.88	\$23,848.84	\$682.23	\$882.72	\$119.39	\$282.34	(\$286.05)	\$1,680.63
218079	50	0.89	0.84	\$22,731.58	\$649.76	\$840.71	\$113.70	\$268.90	(\$496.73)	\$1,376.35
218080	50	0.89	0.83	\$22,654.30	\$647.62	\$837.93	\$113.33	\$268.01	(\$487.51)	\$1,379.38
218081	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218082	50	0.89	0.00	\$0.00	Prepaid	Prepaid	Prepaid	Prepaid	Prepaid	Prepaid
218083	50	0.89	0.82	\$22,420.15	\$641.11	\$829.51	\$112.19	\$265.32	(\$442.42)	\$1,405.72
218084	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$454.71)	\$1,540.33
218085	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$799.71)	\$1,195.34
218086	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$665.33)	\$1,329.71
218087	50	0.89	0.88	\$24,101.82	\$687.83	\$889.96	\$120.37	\$284.65	(\$834.68)	\$1,148.13
218088	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$799.40)	\$1,195.64
218089	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$800.37)	\$1,194.68
218090	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$615.67)	\$1,379.38
218091	50	0.89	0.87	\$23,823.41	\$680.09	\$879.95	\$119.01	\$281.45	(\$634.47)	\$1,326.04
218092	50	0.89	0.83	\$22,649.56	\$647.49	\$837.76	\$113.31	\$267.96	(\$484.96)	\$1,381.55
218093	50	0.89	0.83	\$22,623.72	\$646.77	\$836.83	\$113.18	\$267.66	(\$469.18)	\$1,395.26
218094	50	0.89	0.80	\$21,829.00	\$624.62	\$808.17	\$109.30	\$258.49	(\$152.07)	\$1,648.51
218095	50	0.89	0.84	\$22,814.95	\$652.08	\$843.70	\$114.11	\$269.86	(\$549.22)	\$1,330.53
218096	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$454.71)	\$1,540.33
218097	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$665.33)	\$1,329.71
218098	50	0.89	0.84	\$22,933.66	\$655.38	\$847.97	\$114.69	\$271.23	(\$610.32)	\$1,278.94
218099	50	0.89	0.83	\$22,574.21	\$645.39	\$835.05	\$112.94	\$267.09	(\$446.22)	\$1,414.26

Kaufman Public Improvement District No. 1
Phase #1A-1B Assessment Roll - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
218100	50	0.89	0.86	\$23,321.10	\$666.14	\$861.90	\$116.57	\$275.68	(\$394.13)	\$1,526.15
218101	50	0.89	0.83	\$22,528.47	\$644.12	\$833.41	\$112.72	\$266.57	(\$425.21)	\$1,431.61
218102	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$574.63)	\$1,420.41
218103	50	0.89	0.84	\$22,725.18	\$649.59	\$840.48	\$113.67	\$268.83	(\$519.40)	\$1,353.16
218104	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218105	50	0.89	0.85	\$23,167.15	\$661.86	\$856.36	\$115.82	\$273.91	(\$751.27)	\$1,156.69
218106	50	0.89	0.87	\$23,782.00	\$678.94	\$878.46	\$118.81	\$280.98	(\$542.57)	\$1,414.62
218107	50	0.89	0.89	\$24,254.69	\$692.07	\$895.45	\$121.11	\$286.41	(\$665.33)	\$1,329.71
218108	50	0.89	0.87	\$23,724.59	\$677.35	\$876.40	\$118.53	\$280.32	(\$595.97)	\$1,356.62
218109	50	0.89	0.87	\$23,601.54	\$673.93	\$871.98	\$117.93	\$278.90	(\$510.63)	\$1,432.11
218110	50	0.89	0.86	\$23,339.29	\$666.64	\$862.55	\$116.66	\$275.89	(\$777.71)	\$1,144.03
218111	50	0.89	0.86	\$23,368.14	\$667.45	\$863.59	\$116.80	\$276.22	(\$243.39)	\$1,680.66
218112	50	0.89	0.88	\$23,944.37	\$683.45	\$884.30	\$119.60	\$282.84	(\$640.62)	\$1,329.58
218113	50	0.89	0.87	\$23,589.28	\$673.59	\$871.54	\$117.87	\$278.76	(\$338.47)	\$1,603.29
218114	50	0.89	0.88	\$23,946.53	\$683.51	\$884.37	\$119.61	\$282.87	(\$643.35)	\$1,327.02
218115	50	0.89	0.81	\$21,882.44	\$626.11	\$810.10	\$109.57	\$259.11	(\$169.24)	\$1,635.66
Total		89.99	83.59	\$2,274,915.78	\$65,000.00	\$84,101.37	\$11,374.58	\$26,900.00	(\$49,512.19)	\$137,863.76

1 - Parcels reflect ownership split as provided by Kaufman County Appraisal District online records and do not represent a new Lot Size.

APPENDIX C-2
**2025-26 TIRZ CREDIT TAX RATE EQUIVALENT CALCULATION – LOTS
TRIGGERED IN 2021-22**

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
202757	\$341,756.00	\$0.3680	\$1,257.66	\$1,799.87	(\$1,872.62)	(\$542.21)	\$1,257.66
202758	\$326,304.00	\$0.3680	\$1,200.80	\$1,822.18	(\$1,794.37)	(\$621.38)	\$1,200.80
202760	\$318,742.00	\$0.3680	\$1,172.97	\$1,835.16	(\$1,752.42)	(\$662.19)	\$1,172.97
202769	\$409,835.00	\$0.3680	\$1,508.19	\$1,687.79	(\$2,254.71)	(\$179.60)	\$1,508.19
202770	\$331,500.00	\$0.3680	\$1,219.92	\$1,853.48	(\$1,984.30)	(\$633.56)	\$1,219.92
202771	\$446,543.00	\$0.3680	\$1,643.28	\$1,625.15	(\$2,461.86)	\$0.00	\$1,625.15
202772	\$408,505.00	\$0.3680	\$1,503.30	\$1,678.79	(\$2,247.45)	(\$175.49)	\$1,503.30
202774	\$321,241.00	\$0.3680	\$1,182.17	\$1,886.77	(\$1,778.26)	(\$704.60)	\$1,182.17
202775	\$352,895.00	\$0.3680	\$1,298.65	\$1,780.34	(\$1,941.69)	(\$481.69)	\$1,298.65
202776	\$346,937.00	\$0.3680	\$1,276.73	\$1,769.94	(\$1,911.66)	(\$493.21)	\$1,276.73
202778	\$374,210.00	\$0.3680	\$1,377.09	\$1,733.29	(\$1,996.01)	(\$356.20)	\$1,377.09
202779	\$318,245.00	\$0.3680	\$1,171.14	\$1,836.10	(\$1,749.52)	(\$664.96)	\$1,171.14
202781	\$379,914.00	\$0.3680	\$1,398.08	\$1,726.10	(\$2,089.36)	(\$328.02)	\$1,398.08
202783	\$370,476.00	\$0.3680	\$1,363.35	\$1,739.28	(\$1,962.09)	(\$375.93)	\$1,363.35
202784	\$430,718.00	\$0.3680	\$1,585.04	\$1,637.98	(\$2,303.27)	(\$52.93)	\$1,585.04
202785	\$413,940.00	\$0.3680	\$1,523.30	\$1,667.06	(\$2,259.25)	(\$143.76)	\$1,523.30
202786	\$172,645.00	\$0.3680	\$635.33	\$939.08	(\$946.96)	(\$303.75)	\$635.33
221863	\$172,645.00	\$0.3680	\$635.33	\$939.08	(\$891.51)	(\$303.75)	\$635.33
202787	\$355,172.00	\$0.3680	\$1,307.03	\$1,771.74	(\$1,954.59)	(\$464.71)	\$1,307.03
202789	\$385,982.00	\$0.3680	\$1,420.41	\$1,995.04	(\$1,675.57)	(\$574.63)	\$1,420.41
202790	\$381,482.00	\$0.3680	\$1,403.85	\$1,995.04	(\$2,097.91)	(\$591.19)	\$1,403.85
202802	\$187,105.00	\$0.3680	\$688.55	\$910.74	(\$1,028.87)	(\$222.20)	\$688.55
215113	\$179,605.00	\$0.3680	\$660.95	\$910.74	(\$989.12)	(\$249.80)	\$660.95
202804	\$364,690.00	\$0.3680	\$1,342.06	\$1,734.88	(\$2,008.47)	(\$392.82)	\$1,342.06
202805	\$340,156.00	\$0.3680	\$1,251.77	\$1,807.88	(\$1,782.88)	(\$556.10)	\$1,251.77
202806	\$351,000.00	\$0.3680	\$1,291.68	\$1,772.69	(\$1,934.95)	(\$481.01)	\$1,291.68
202807	\$378,847.00	\$0.3680	\$1,394.16	\$1,736.21	(\$2,083.30)	(\$342.05)	\$1,394.16
202808	\$379,668.00	\$0.3680	\$1,397.18	\$1,735.14	(\$2,083.39)	(\$337.96)	\$1,397.18
202809	\$378,740.00	\$0.3680	\$1,393.76	\$1,736.38	(\$2,082.71)	(\$342.62)	\$1,393.76
202810	\$365,506.00	\$0.3680	\$1,345.06	\$1,758.50	(\$2,012.26)	(\$413.43)	\$1,345.06
202811	\$458,302.00	\$0.3680	\$1,686.55	\$1,642.82	(\$2,341.84)	\$0.00	\$1,642.82
202812	\$357,057.00	\$0.3680	\$1,313.97	\$1,778.79	(\$1,964.79)	(\$464.82)	\$1,313.97
202813	\$321,251.00	\$0.3680	\$1,182.20	\$1,830.71	(\$1,766.19)	(\$648.51)	\$1,182.20
202814	\$349,941.00	\$0.3680	\$1,287.78	\$1,784.94	(\$1,925.33)	(\$497.16)	\$1,287.78
202815	\$378,753.00	\$0.3680	\$1,393.81	\$1,736.37	(\$2,082.77)	(\$342.56)	\$1,393.81
202816	\$344,773.00	\$0.3680	\$1,268.76	\$1,995.04	(\$1,477.67)	(\$726.28)	\$1,268.76
218048	\$363,888.00	\$0.3680	\$1,339.11	\$1,875.76	(\$2,001.26)	(\$536.65)	\$1,339.11
218049	\$453,723.00	\$0.3680	\$1,669.70	\$1,995.04	(\$2,500.60)	(\$325.34)	\$1,669.70
218050	\$385,982.00	\$0.3680	\$1,420.41	\$1,995.04	(\$2,122.62)	(\$574.63)	\$1,420.41
218051	\$379,590.00	\$0.3680	\$1,396.89	\$1,864.08	(\$2,087.55)	(\$467.19)	\$1,396.89
218052	\$413,812.00	\$0.3680	\$1,522.83	\$1,976.19	(\$2,173.56)	(\$453.37)	\$1,522.83
218053	\$320,000.00	\$0.3680	\$1,177.60	\$1,995.04	(\$1,800.66)	(\$817.44)	\$1,177.60
218054	\$325,748.00	\$0.3680	\$1,198.75	\$1,984.05	(\$1,777.71)	(\$785.29)	\$1,198.75
218055	\$361,334.00	\$0.3680	\$1,329.71	\$1,988.60	(\$1,972.86)	(\$658.89)	\$1,329.71
218056	\$324,820.00	\$0.3680	\$1,195.34	\$1,995.04	(\$1,648.72)	(\$799.71)	\$1,195.34

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
218057	\$374,831.00	\$0.3680	\$1,379.38	\$1,995.04	(\$254.38)	(\$254.38)	\$1,740.67
218058	\$312,347.00	\$0.3680	\$1,149.44	\$1,898.23	(\$1,700.78)	(\$748.79)	\$1,149.44
218059	\$443,888.00	\$0.3680	\$1,633.51	\$1,805.72	(\$2,442.47)	(\$172.21)	\$1,633.51
218060	\$320,964.00	\$0.3680	\$1,181.15	\$1,916.46	(\$1,669.89)	(\$735.31)	\$1,181.15
218061	\$314,820.00	\$0.3680	\$1,158.54	\$1,995.04	(\$1,772.47)	(\$836.51)	\$1,158.54
218062	\$363,594.00	\$0.3680	\$1,338.03	\$1,959.04	(\$1,985.26)	(\$621.01)	\$1,338.03
218063	\$437,151.00	\$0.3680	\$1,608.72	\$1,813.93	(\$2,405.43)	(\$205.21)	\$1,608.72
218064	\$345,701.00	\$0.3680	\$1,272.18	\$1,995.04	(\$1,801.29)	(\$722.86)	\$1,272.18
218065	\$362,331.00	\$0.3680	\$1,333.38	\$1,881.00	(\$1,945.60)	(\$547.62)	\$1,333.38
218066	\$0.00	\$0.3680	\$1,961.06	\$1,961.06	\$0.00	\$0.00	\$1,961.06
218067	\$412,240.00	\$0.3680	\$1,517.04	\$1,996.69	(\$2,271.24)	(\$479.64)	\$1,517.04
218068	\$383,018.00	\$0.3680	\$1,409.51	\$2,032.32	(\$2,091.73)	(\$622.81)	\$1,409.51
218069	\$457,376.00	\$0.3680	\$1,683.14	\$1,970.98	(\$2,529.08)	(\$287.83)	\$1,683.14
218070	\$492,210.00	\$0.3680	\$1,811.33	\$1,955.90	(\$2,605.04)	(\$144.56)	\$1,811.33
218071	\$375,007.00	\$0.3680	\$1,380.03	\$2,047.04	(\$1,909.69)	(\$667.01)	\$1,380.03
218072	\$396,923.00	\$0.3680	\$1,460.68	\$2,133.82	(\$2,023.04)	(\$673.14)	\$1,460.68
218073	\$381,303.00	\$0.3680	\$1,403.20	\$2,033.63	(\$2,082.35)	(\$630.44)	\$1,403.20
218074	\$388,606.00	\$0.3680	\$1,430.07	\$2,123.80	(\$2,137.38)	(\$693.73)	\$1,430.07
218075	\$397,735.00	\$0.3680	\$1,463.66	\$2,022.03	(\$2,150.62)	(\$558.36)	\$1,463.66
218076	\$456,690.00	\$0.3680	\$1,680.62	\$1,985.26	(\$2,337.85)	(\$304.64)	\$1,680.62
218077	\$398,292.00	\$0.3680	\$1,465.71	\$2,041.24	(\$1,977.38)	(\$575.52)	\$1,465.71
218078	\$456,693.00	\$0.3680	\$1,680.63	\$1,966.68	(\$2,527.67)	(\$286.05)	\$1,680.63
218079	\$374,007.00	\$0.3680	\$1,376.35	\$1,873.08	(\$1,981.05)	(\$496.73)	\$1,376.35
218080	\$374,831.00	\$0.3680	\$1,379.38	\$1,866.89	(\$2,061.24)	(\$487.51)	\$1,379.38
218081	\$500.00	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218082	\$382,625.00	\$0.3680	PREPAID	PREPAID	(\$2,104.09)	\$0.00	PREPAID
218083	\$381,989.00	\$0.3680	\$1,405.72	\$1,848.14	(\$2,194.97)	(\$442.42)	\$1,405.72
218084	\$418,569.00	\$0.3680	\$1,540.33	\$1,995.04	(\$1,857.84)	(\$454.71)	\$1,540.33
218085	\$324,820.00	\$0.3680	\$1,195.34	\$1,995.04	(\$1,407.20)	(\$799.71)	\$1,195.34
218086	\$361,334.00	\$0.3680	\$1,329.71	\$1,995.04	(\$1,548.33)	(\$665.33)	\$1,329.71
218087	\$311,991.00	\$0.3680	\$1,148.13	\$1,982.80	(\$1,705.03)	(\$834.68)	\$1,148.13
218088	\$324,902.00	\$0.3680	\$1,195.64	\$1,995.04	(\$1,754.70)	(\$799.40)	\$1,195.64
218089	\$324,641.00	\$0.3680	\$1,194.68	\$1,995.04	(\$1,771.62)	(\$800.37)	\$1,194.68
218090	\$374,831.00	\$0.3680	\$1,379.38	\$1,995.04	(\$2,061.28)	(\$615.67)	\$1,379.38
218091	\$360,336.00	\$0.3680	\$1,326.04	\$1,960.51	(\$1,967.31)	(\$634.47)	\$1,326.04
218092	\$375,420.00	\$0.3680	\$1,381.55	\$1,866.51	(\$2,064.35)	(\$484.96)	\$1,381.55
218093	\$379,146.00	\$0.3680	\$1,395.26	\$1,864.44	(\$2,085.01)	(\$469.18)	\$1,395.26
218094	\$447,966.00	\$0.3680	\$1,648.51	\$1,800.58	(\$2,467.05)	(\$152.07)	\$1,648.51
218095	\$361,558.00	\$0.3680	\$1,330.53	\$1,879.75	(\$1,974.11)	(\$549.22)	\$1,330.53
218096	\$418,569.00	\$0.3680	\$1,540.33	\$1,995.04	(\$1,857.82)	(\$454.71)	\$1,540.33
218097	\$361,334.00	\$0.3680	\$1,329.71	\$1,995.04	(\$1,548.31)	(\$665.33)	\$1,329.71
218098	\$347,538.00	\$0.3680	\$1,278.94	\$1,889.26	(\$1,910.34)	(\$610.32)	\$1,278.94
218099	\$384,309.00	\$0.3680	\$1,414.26	\$1,860.48	(\$2,113.43)	(\$446.22)	\$1,414.26
218100	\$414,716.00	\$0.3680	\$1,526.15	\$1,920.28	(\$2,281.60)	(\$394.13)	\$1,526.15
218101	\$389,024.00	\$0.3680	\$1,431.61	\$1,856.81	(\$2,139.68)	(\$425.21)	\$1,431.61

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
218102	\$385,982.00	\$0.3680	\$1,420.41	\$1,995.04	(\$2,046.32)	(\$574.63)	\$1,420.41
218103	\$367,707.00	\$0.3680	\$1,353.16	\$1,872.57	(\$2,021.77)	(\$519.40)	\$1,353.16
218104	\$500.00	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218105	\$314,317.00	\$0.3680	\$1,156.69	\$1,907.96	(\$1,663.83)	(\$751.27)	\$1,156.69
218106	\$384,408.00	\$0.3680	\$1,414.62	\$1,957.19	(\$2,114.02)	(\$542.57)	\$1,414.62
218107	\$361,334.00	\$0.3680	\$1,329.71	\$1,995.04	(\$1,577.52)	(\$665.33)	\$1,329.71
218108	\$368,647.00	\$0.3680	\$1,356.62	\$1,952.60	(\$1,966.81)	(\$595.97)	\$1,356.62
218109	\$389,161.00	\$0.3680	\$1,432.11	\$1,942.74	(\$2,141.07)	(\$510.63)	\$1,432.11
218110	\$310,879.00	\$0.3680	\$1,144.03	\$1,921.74	(\$1,531.98)	(\$777.71)	\$1,144.03
218111	\$456,702.00	\$0.3680	\$1,680.66	\$1,924.05	(\$2,519.87)	(\$243.39)	\$1,680.66
218112	\$361,298.00	\$0.3680	\$1,329.58	\$1,970.19	(\$1,972.77)	(\$640.62)	\$1,329.58
218113	\$435,676.00	\$0.3680	\$1,603.29	\$1,941.76	(\$2,397.21)	(\$338.47)	\$1,603.29
218114	\$360,602.00	\$0.3680	\$1,327.02	\$1,970.37	(\$987.03)	(\$643.35)	\$1,327.02
218115	\$444,472.00	\$0.3680	\$1,635.66	\$1,804.90	(\$2,446.45)	(\$169.24)	\$1,635.66
Total	\$37,232,339.00		\$137,564.33	\$187,375.95	(\$196,439.11)	(\$49,512.19)	\$137,863.76

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX C-3
2025-26 - TIRZ CREDIT CALCULATION – LOTS TRIGGERED IN 2021-22

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Incremental Taxes									TIRZ Credit			
Parcel	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ³
202757	\$39.85	\$353,243.00	\$0.52047420	\$1,838.44	\$39.85	\$353,243.00	\$0.27959000	\$987.58	\$1,378.83	\$493.79	(\$1,872.62)	(\$542.21)
202758	\$39.85	\$338,482.00	\$0.52047420	\$1,761.62	\$39.85	\$338,482.00	\$0.27959000	\$946.31	\$1,321.21	\$473.16	(\$1,794.37)	(\$621.38)
202760	\$39.85	\$330,569.00	\$0.52047420	\$1,720.43	\$39.85	\$330,569.00	\$0.27959000	\$924.19	\$1,290.32	\$462.09	(\$1,752.42)	(\$662.19)
202769	\$39.85	\$425,316.00	\$0.52047420	\$2,213.56	\$39.85	\$425,316.00	\$0.27959000	\$1,189.09	\$1,660.17	\$594.54	(\$2,254.71)	(\$179.60)
202770	\$39.85	\$374,309.00	\$0.52047420	\$1,948.08	\$39.85	\$374,309.00	\$0.27959000	\$1,046.48	\$1,461.06	\$523.24	(\$1,984.30)	(\$633.56)
202771	\$39.85	\$464,388.00	\$0.52047420	\$2,416.92	\$39.85	\$464,388.00	\$0.27959000	\$1,298.33	\$1,812.69	\$649.16	(\$2,461.86)	\$0.00
202772	\$39.85	\$423,946.00	\$0.52047420	\$2,206.43	\$39.85	\$423,946.00	\$0.27959000	\$1,185.26	\$1,654.82	\$592.63	(\$2,247.45)	(\$175.49)
202774	\$39.85	\$335,445.00	\$0.52047420	\$1,745.81	\$39.85	\$335,445.00	\$0.27959000	\$937.82	\$1,309.35	\$468.91	(\$1,778.26)	(\$704.60)
202775	\$39.85	\$366,272.00	\$0.52047420	\$1,906.25	\$39.85	\$366,272.00	\$0.27959000	\$1,024.01	\$1,429.69	\$512.00	(\$1,941.69)	(\$481.69)
202776	\$39.85	\$360,608.00	\$0.52047420	\$1,876.77	\$39.85	\$360,608.00	\$0.27959000	\$1,008.17	\$1,407.58	\$504.09	(\$1,911.66)	(\$493.21)
202778	\$39.85	\$376,518.00	\$0.52047420	\$1,959.58	\$39.85	\$376,518.00	\$0.27959000	\$1,052.65	\$1,469.69	\$526.33	(\$1,996.01)	(\$356.20)
202779	\$39.85	\$330,024.00	\$0.52047420	\$1,717.59	\$39.85	\$330,024.00	\$0.27959000	\$922.66	\$1,288.19	\$461.33	(\$1,749.52)	(\$664.96)
202781	\$39.85	\$394,126.00	\$0.52047420	\$2,051.23	\$39.85	\$394,126.00	\$0.27959000	\$1,101.88	\$1,538.42	\$550.94	(\$2,089.36)	(\$328.02)
202783	\$39.85	\$370,119.00	\$0.52047420	\$1,926.28	\$39.85	\$370,119.00	\$0.27959000	\$1,034.76	\$1,444.71	\$517.38	(\$1,962.09)	(\$375.93)
202784	\$39.85	\$434,475.00	\$0.52047420	\$2,261.23	\$39.85	\$434,475.00	\$0.27959000	\$1,214.70	\$1,695.92	\$607.35	(\$2,303.27)	(\$52.93)
202785	\$39.85	\$426,181.00	\$0.52047420	\$2,218.02	\$39.85	\$426,181.00	\$0.27959000	\$1,191.48	\$1,663.51	\$595.74	(\$2,259.25)	(\$143.76)
202786	\$19.92	\$178,629.00	\$0.52047420	\$929.67	\$19.92	\$178,629.00	\$0.27959000	\$499.40	\$697.25	\$249.70	(\$946.96)	(\$303.75)
221863	\$19.92	\$168,171.00	\$0.52047420	\$875.23	\$19.92	\$168,171.00	\$0.27959000	\$470.16	\$656.43	\$235.08	(\$891.51)	(\$303.75)
202787	\$39.85	\$368,705.00	\$0.52047420	\$1,918.92	\$39.85	\$368,705.00	\$0.27959000	\$1,030.81	\$1,439.19	\$515.40	(\$1,954.59)	(\$464.71)
202789	\$39.85	\$316,074.00	\$0.52047420	\$1,644.98	\$39.85	\$316,074.00	\$0.27959000	\$883.66	\$1,233.74	\$441.83	(\$1,675.57)	(\$574.63)
202790	\$39.85	\$395,738.00	\$0.52047420	\$2,059.62	\$39.85	\$395,738.00	\$0.27959000	\$1,106.39	\$1,544.71	\$553.20	(\$2,097.91)	(\$591.19)
202802	\$19.92	\$194,082.00	\$0.52047420	\$1,010.09	\$19.92	\$194,082.00	\$0.27959000	\$542.61	\$757.57	\$271.30	(\$1,028.87)	(\$222.20)
215113	\$19.92	\$186,582.00	\$0.52047420	\$971.06	\$19.92	\$186,582.00	\$0.27959000	\$521.64	\$728.30	\$260.82	(\$989.12)	(\$249.80)
202804	\$39.85	\$378,868.00	\$0.52047420	\$1,971.81	\$39.85	\$378,868.00	\$0.27959000	\$1,059.22	\$1,478.86	\$529.61	(\$2,008.47)	(\$392.82)
202805	\$39.85	\$336,316.00	\$0.52047420	\$1,750.34	\$39.85	\$336,316.00	\$0.27959000	\$940.25	\$1,312.75	\$470.13	(\$1,782.88)	(\$556.10)
202806	\$39.85	\$365,001.00	\$0.52047420	\$1,899.63	\$39.85	\$365,001.00	\$0.27959000	\$1,020.45	\$1,424.72	\$510.23	(\$1,934.95)	(\$481.01)
202807	\$39.85	\$392,983.00	\$0.52047420	\$2,045.27	\$39.85	\$392,983.00	\$0.27959000	\$1,098.69	\$1,533.95	\$549.34	(\$2,083.30)	(\$342.05)
202808	\$39.85	\$393,000.00	\$0.52047420	\$2,045.36	\$39.85	\$393,000.00	\$0.27959000	\$1,098.73	\$1,534.02	\$549.37	(\$2,083.39)	(\$337.96)
202809	\$39.85	\$392,871.00	\$0.52047420	\$2,044.69	\$39.85	\$392,871.00	\$0.27959000	\$1,098.37	\$1,533.52	\$549.19	(\$2,082.71)	(\$342.62)
202810	\$39.85	\$379,582.00	\$0.52047420	\$1,975.53	\$39.85	\$379,582.00	\$0.27959000	\$1,061.22	\$1,481.65	\$530.61	(\$2,012.26)	(\$413.43)
202811	\$39.85	\$441,750.00	\$0.52047420	\$2,299.10	\$39.85	\$441,750.00	\$0.27959000	\$1,235.04	\$1,724.32	\$617.52	(\$2,341.84)	\$0.00
202812	\$39.85	\$370,629.00	\$0.52047420	\$1,928.93	\$39.85	\$370,629.00	\$0.27959000	\$1,036.19	\$1,446.70	\$518.09	(\$1,964.79)	(\$464.82)
202813	\$39.85	\$333,167.00	\$0.52047420	\$1,733.95	\$39.85	\$333,167.00	\$0.27959000	\$931.45	\$1,300.46	\$465.72	(\$1,766.19)	(\$648.51)
202814	\$39.85	\$363,186.00	\$0.52047420	\$1,890.19	\$39.85	\$363,186.00	\$0.27959000	\$1,015.38	\$1,417.64	\$507.69	(\$1,925.33)	(\$497.16)
202815	\$39.85	\$392,883.00	\$0.52047420	\$2,044.76	\$39.85	\$392,883.00	\$0.27959000	\$1,098.41	\$1,533.57	\$549.20	(\$2,082.77)	(\$342.56)
202816	\$39.85	\$278,746.00	\$0.52047420	\$1,450.70	\$39.85	\$278,746.00	\$0.27959000	\$779.29	\$1,088.03	\$389.65	(\$1,477.67)	(\$726.28)
218048	\$18.93	\$377,511.00	\$0.52047420	\$1,964.73	\$18.93	\$377,511.00	\$0.27959000	\$1,055.42	\$1,473.55	\$527.71	(\$2,001.26)	(\$536.65)
218049	\$18.93	\$471,688.00	\$0.52047420	\$2,454.96	\$18.93	\$471,688.00	\$0.27959000	\$1,318.76	\$1,841.22	\$659.38	(\$2,500.60)	(\$325.34)
218050	\$18.93	\$400,391.00	\$0.52047420	\$2,083.88	\$18.93	\$400,391.00	\$0.27959000	\$1,119.43	\$1,562.91	\$559.71	(\$2,122.62)	(\$574.63)
218051	\$18.93	\$393,776.00	\$0.52047420	\$2,049.45	\$18.93	\$393,776.00	\$0.27959000	\$1,100.93	\$1,537.09	\$550.47	(\$2,087.55)	(\$467.19)
218052	\$18.93	\$410,000.00	\$0.52047420	\$2,133.89	\$18.93	\$410,000.00	\$0.27959000	\$1,146.29	\$1,600.42	\$573.15	(\$2,173.56)	(\$453.37)
218053	\$18.93	\$339,661.00	\$0.52047420	\$1,767.80	\$18.93	\$339,661.00	\$0.27959000	\$949.63	\$1,325.85	\$474.82	(\$1,800.66)	(\$817.44)
218054	\$18.93	\$335,331.00	\$0.52047420	\$1,745.26	\$18.93	\$335,331.00	\$0.27959000	\$937.52	\$1,308.94	\$468.76	(\$1,777.71)	(\$785.29)
218055	\$18.93	\$372,142.00	\$0.52047420	\$1,936.85	\$18.93	\$372,142.00	\$0.27959000	\$1,040.44	\$1,452.64	\$520.22	(\$1,972.86)	(\$658.89)
218056	\$18.93	\$311,000.00	\$0.52047420	\$1,618.62	\$18.93	\$311,000.00	\$0.27959000	\$869.50	\$1,213.97	\$434.75	(\$1,648.72)	(\$799.71)

Kaufman Public Improvement District No. 1
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Lots Triggered for Collection in 2021-22

Incremental Taxes									TIRZ Credit			
Parcel	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ³
218057	\$18.93	\$47,992.00	\$0.52047420	\$249.73	\$18.93	\$47,992.00	\$0.27959000	\$134.15	\$187.30	\$67.08	(\$254.38)	(\$254.38)
218058	\$18.93	\$320,821.00	\$0.52047420	\$1,669.74	\$18.93	\$320,821.00	\$0.27959000	\$896.96	\$1,252.30	\$448.48	(\$1,700.78)	(\$748.79)
218059	\$18.93	\$460,728.00	\$0.52047420	\$2,397.89	\$18.93	\$460,728.00	\$0.27959000	\$1,288.10	\$1,798.42	\$644.05	(\$2,442.47)	(\$172.21)
218060	\$18.93	\$315,000.00	\$0.52047420	\$1,639.41	\$18.93	\$315,000.00	\$0.27959000	\$880.66	\$1,229.56	\$440.33	(\$1,669.89)	(\$735.31)
218061	\$18.93	\$334,344.00	\$0.52047420	\$1,740.12	\$18.93	\$334,344.00	\$0.27959000	\$934.76	\$1,305.09	\$467.38	(\$1,772.47)	(\$836.51)
218062	\$18.93	\$374,480.00	\$0.52047420	\$1,949.02	\$18.93	\$374,480.00	\$0.27959000	\$1,046.98	\$1,461.76	\$523.49	(\$1,985.26)	(\$621.01)
218063	\$18.93	\$453,735.00	\$0.52047420	\$2,361.52	\$18.93	\$453,735.00	\$0.27959000	\$1,268.57	\$1,771.14	\$634.28	(\$2,405.43)	(\$205.21)
218064	\$18.93	\$339,780.00	\$0.52047420	\$1,768.42	\$18.93	\$339,780.00	\$0.27959000	\$949.96	\$1,326.31	\$474.98	(\$1,801.29)	(\$722.86)
218065	\$18.93	\$367,000.00	\$0.52047420	\$1,910.09	\$18.93	\$367,000.00	\$0.27959000	\$1,026.07	\$1,432.57	\$513.03	(\$1,945.60)	(\$547.62)
218066	\$20.42	\$0.00	\$0.52047420	\$0.00	\$20.42	\$0.00	\$0.27959000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218067	\$20.42	\$428,429.00	\$0.52047420	\$2,229.79	\$20.42	\$428,429.00	\$0.27959000	\$1,197.81	\$1,672.34	\$598.90	(\$2,271.24)	(\$479.64)
218068	\$20.42	\$394,567.00	\$0.52047420	\$2,053.55	\$20.42	\$394,567.00	\$0.27959000	\$1,103.13	\$1,540.16	\$551.57	(\$2,091.73)	(\$622.81)
218069	\$20.42	\$477,063.00	\$0.52047420	\$2,482.92	\$20.42	\$477,063.00	\$0.27959000	\$1,333.78	\$1,862.19	\$666.89	(\$2,529.08)	(\$287.83)
218070	\$20.42	\$491,404.00	\$0.52047420	\$2,557.50	\$20.42	\$491,404.00	\$0.27959000	\$1,373.84	\$1,918.12	\$686.92	(\$2,605.04)	(\$144.56)
218071	\$20.42	\$360,234.00	\$0.52047420	\$1,874.83	\$20.42	\$360,234.00	\$0.27959000	\$1,007.13	\$1,406.12	\$503.56	(\$1,909.69)	(\$667.01)
218072	\$21.27	\$381,613.00	\$0.52047420	\$1,986.11	\$21.27	\$381,613.00	\$0.27959000	\$1,066.91	\$1,489.59	\$533.45	(\$2,023.04)	(\$673.14)
218073	\$20.42	\$392,799.00	\$0.52047420	\$2,044.34	\$20.42	\$392,799.00	\$0.27959000	\$1,098.19	\$1,533.26	\$549.09	(\$2,082.35)	(\$630.44)
218074	\$21.27	\$403,181.00	\$0.52047420	\$2,098.37	\$21.27	\$403,181.00	\$0.27959000	\$1,127.21	\$1,573.78	\$563.60	(\$2,137.38)	(\$693.73)
218075	\$20.42	\$405,682.00	\$0.52047420	\$2,111.37	\$20.42	\$405,682.00	\$0.27959000	\$1,134.19	\$1,583.52	\$567.10	(\$2,150.62)	(\$558.36)
218076	\$20.42	\$441,000.00	\$0.52047420	\$2,295.18	\$20.42	\$441,000.00	\$0.27959000	\$1,232.93	\$1,721.38	\$616.47	(\$2,337.85)	(\$304.64)
218077	\$20.42	\$373,000.00	\$0.52047420	\$1,941.29	\$20.42	\$373,000.00	\$0.27959000	\$1,042.83	\$1,455.96	\$521.41	(\$1,977.38)	(\$575.52)
218078	\$20.42	\$476,797.00	\$0.52047420	\$2,481.53	\$20.42	\$476,797.00	\$0.27959000	\$1,333.04	\$1,861.15	\$666.52	(\$2,527.67)	(\$286.05)
218079	\$18.93	\$373,688.00	\$0.52047420	\$1,944.89	\$18.93	\$373,688.00	\$0.27959000	\$1,044.76	\$1,458.67	\$522.38	(\$1,981.05)	(\$496.73)
218080	\$18.93	\$388,819.00	\$0.52047420	\$2,023.62	\$18.93	\$388,819.00	\$0.27959000	\$1,087.05	\$1,517.71	\$543.53	(\$2,061.24)	(\$487.51)
218081	\$0.00	\$500.00	\$0.52047420	\$0.00	\$0.00	\$500.00	\$0.27959000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218082	\$18.93	\$396,900.00	\$0.52047420	\$2,065.69	\$18.93	\$396,900.00	\$0.27959000	\$1,109.65	\$1,549.27	\$554.83	(\$2,104.09)	\$0.00
218083	\$18.93	\$414,035.00	\$0.52047420	\$2,154.90	\$18.93	\$414,035.00	\$0.27959000	\$1,157.58	\$1,616.18	\$578.79	(\$2,194.97)	(\$442.42)
218084	\$18.93	\$350,445.00	\$0.52047420	\$1,823.93	\$18.93	\$350,445.00	\$0.27959000	\$979.79	\$1,367.95	\$489.89	(\$1,857.84)	(\$454.71)
218085	\$18.93	\$265,442.00	\$0.52047420	\$1,381.52	\$18.93	\$265,442.00	\$0.27959000	\$742.13	\$1,036.14	\$371.06	(\$1,407.20)	(\$799.71)
218086	\$18.93	\$292,063.00	\$0.52047420	\$1,520.07	\$18.93	\$292,063.00	\$0.27959000	\$816.56	\$1,140.05	\$408.28	(\$1,548.33)	(\$665.33)
218087	\$18.93	\$321,620.00	\$0.52047420	\$1,673.91	\$18.93	\$321,620.00	\$0.27959000	\$899.19	\$1,255.43	\$449.60	(\$1,705.03)	(\$834.68)
218088	\$18.93	\$330,990.00	\$0.52047420	\$1,722.68	\$18.93	\$330,990.00	\$0.27959000	\$925.39	\$1,292.01	\$462.70	(\$1,754.70)	(\$799.40)
218089	\$18.93	\$334,180.00	\$0.52047420	\$1,739.28	\$18.93	\$334,180.00	\$0.27959000	\$934.31	\$1,304.46	\$467.16	(\$1,771.62)	(\$800.37)
218090	\$18.93	\$388,819.00	\$0.52047420	\$2,023.66	\$18.93	\$388,819.00	\$0.27959000	\$1,087.08	\$1,517.75	\$543.54	(\$2,061.28)	(\$615.67)
218091	\$18.93	\$371,095.00	\$0.52047420	\$1,931.40	\$18.93	\$371,095.00	\$0.27959000	\$1,037.52	\$1,448.55	\$518.76	(\$1,967.31)	(\$634.47)
218092	\$18.93	\$389,403.00	\$0.52047420	\$2,026.67	\$18.93	\$389,403.00	\$0.27959000	\$1,088.69	\$1,520.00	\$544.35	(\$2,064.35)	(\$484.96)
218093	\$18.93	\$393,304.00	\$0.52047420	\$2,046.95	\$18.93	\$393,304.00	\$0.27959000	\$1,099.59	\$1,535.21	\$549.79	(\$2,085.01)	(\$469.18)
218094	\$18.93	\$465,361.00	\$0.52047420	\$2,422.02	\$18.93	\$465,361.00	\$0.27959000	\$1,301.07	\$1,816.52	\$650.53	(\$2,467.05)	(\$152.07)
218095	\$18.93	\$372,379.00	\$0.52047420	\$1,938.07	\$18.93	\$372,379.00	\$0.27959000	\$1,041.10	\$1,453.56	\$520.55	(\$1,974.11)	(\$549.22)
218096	\$18.93	\$350,445.00	\$0.52047420	\$1,823.91	\$18.93	\$350,445.00	\$0.27959000	\$979.78	\$1,367.94	\$489.89	(\$1,857.82)	(\$454.71)
218097	\$18.93	\$292,063.00	\$0.52047420	\$1,520.05	\$18.93	\$292,063.00	\$0.27959000	\$816.55	\$1,140.04	\$408.27	(\$1,548.31)	(\$665.33)
218098	\$18.93	\$360,351.00	\$0.52047420	\$1,875.47	\$18.93	\$360,351.00	\$0.27959000	\$1,007.47	\$1,406.60	\$503.74	(\$1,910.34)	(\$610.32)
218099	\$18.93	\$398,659.00	\$0.52047420	\$2,074.85	\$18.93	\$398,659.00	\$0.27959000	\$1,114.58	\$1,556.14	\$557.29	(\$2,113.43)	(\$446.22)
218100	\$18.93	\$430,381.00	\$0.52047420	\$2,239.96	\$18.93	\$430,381.00	\$0.27959000	\$1,203.27	\$1,679.97	\$601.63	(\$2,281.60)	(\$394.13)
218101	\$18.93	\$403,611.00	\$0.52047420	\$2,100.63	\$18.93	\$403,611.00	\$0.27959000	\$1,128.42	\$1,575.47	\$564.21	(\$2,139.68)	(\$425.21)

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Lots Triggered for Collection in 2021-22

Incremental Taxes									TIRZ Credit			
Parcel	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ³
218102	\$18.93	\$386,000.00	\$0.52047420	\$2,008.97	\$18.93	\$386,000.00	\$0.27959000	\$1,079.18	\$1,506.73	\$539.59	(\$2,046.32)	(\$574.63)
218103	\$18.93	\$381,375.00	\$0.52047420	\$1,984.86	\$18.93	\$381,375.00	\$0.27959000	\$1,066.24	\$1,488.65	\$533.12	(\$2,021.77)	(\$519.40)
218104	\$0.00	\$500.00	\$0.52047420	\$0.00	\$0.00	\$500.00	\$0.27959000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
218105	\$18.93	\$313,857.00	\$0.52047420	\$1,633.46	\$18.93	\$313,857.00	\$0.27959000	\$877.47	\$1,225.10	\$438.73	(\$1,663.83)	(\$751.27)
218106	\$18.93	\$398,768.00	\$0.52047420	\$2,075.43	\$18.93	\$398,768.00	\$0.27959000	\$1,114.89	\$1,556.57	\$557.44	(\$2,114.02)	(\$542.57)
218107	\$18.93	\$297,570.00	\$0.52047420	\$1,548.72	\$18.93	\$297,570.00	\$0.27959000	\$831.95	\$1,161.54	\$415.97	(\$1,577.52)	(\$665.33)
218108	\$18.93	\$371,000.00	\$0.52047420	\$1,930.91	\$18.93	\$371,000.00	\$0.27959000	\$1,037.25	\$1,448.18	\$518.63	(\$1,966.81)	(\$595.97)
218109	\$18.93	\$403,871.00	\$0.52047420	\$2,101.99	\$18.93	\$403,871.00	\$0.27959000	\$1,129.15	\$1,576.49	\$564.58	(\$2,141.07)	(\$510.63)
218110	\$18.93	\$288,981.00	\$0.52047420	\$1,504.02	\$18.93	\$288,981.00	\$0.27959000	\$807.93	\$1,128.01	\$403.97	(\$1,531.98)	(\$777.71)
218111	\$18.93	\$475,322.00	\$0.52047420	\$2,473.88	\$18.93	\$475,322.00	\$0.27959000	\$1,328.92	\$1,855.41	\$664.46	(\$2,519.87)	(\$243.39)
218112	\$18.93	\$372,125.00	\$0.52047420	\$1,936.76	\$18.93	\$372,125.00	\$0.27959000	\$1,040.40	\$1,452.57	\$520.20	(\$1,972.77)	(\$640.62)
218113	\$18.93	\$452,185.00	\$0.52047420	\$2,353.45	\$18.93	\$452,185.00	\$0.27959000	\$1,264.24	\$1,765.09	\$632.12	(\$2,397.21)	(\$338.47)
218114	\$18.93	\$186,190.00	\$0.52047420	\$969.02	\$18.93	\$186,190.00	\$0.27959000	\$520.54	\$726.76	\$260.27	(\$987.03)	(\$643.35)
218115	\$18.93	\$461,479.00	\$0.52047420	\$2,401.80	\$18.93	\$461,479.00	\$0.27959000	\$1,290.20	\$1,801.35	\$645.10	(\$2,446.45)	(\$169.24)
Total	\$2,625.33	\$37,055,909.00		\$192,853.65	\$2,625.33	\$37,055,909.00		\$103,597.74	\$144,640.24	\$51,798.87	(\$196,439.11)	(\$49,512.19)

1 - Parcels reflect ownership split as provided by Kaufman County Appraisal District online records.

2 - Reflects proportional credit based upon estimated acreage included within Phase #1B of the PID.

3 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX C-4
2025-26 ASSESSMENT PRINCIPAL REDUCTIONS PHASE #1A-1B
LOTS TRIGGERED IN 2021-22

Kaufman Public Improvement District No. 1
Phase #1A-1B - 2025-26 Principal Reductions
Lots Triggered for Collection in 2021-22

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
202757	\$23,856.96	(\$631.47)	(\$1,380.10)	\$21,845.39
202758	\$23,982.75	(\$634.80)	(\$1,227.37)	\$22,120.58
202760	\$24,057.45	(\$636.77)	(\$1,139.96)	\$22,280.72
202769	\$23,220.25	(\$614.61)	(\$2,143.05)	\$20,462.59
202770	\$24,626.96	(\$651.85)	(\$1,480.72)	\$22,494.39
202771	\$22,861.72	(\$605.12)	(\$2,566.79)	\$19,689.81
202772	\$23,128.28	(\$612.18)	(\$2,163.49)	\$20,352.61
202774	\$24,671.45	(\$653.03)	(\$1,109.45)	\$22,908.97
202775	\$23,747.03	(\$628.56)	(\$1,514.07)	\$21,604.40
202776	\$23,687.13	(\$626.97)	(\$1,584.12)	\$21,476.04
202778	\$23,405.33	(\$619.51)	(\$1,759.95)	\$21,025.87
202779	\$24,062.93	(\$636.92)	(\$1,133.69)	\$22,292.32
202781	\$23,390.01	(\$619.11)	(\$1,834.46)	\$20,936.45
202783	\$23,520.74	(\$622.57)	(\$1,800.53)	\$21,097.64
202784	\$22,947.90	(\$607.41)	(\$2,492.81)	\$19,847.68
202785	\$23,031.51	(\$609.62)	(\$2,213.25)	\$20,208.64
202786	\$12,381.72	(\$327.73)	(\$654.48)	\$11,399.52
221863	\$12,381.72	(\$327.73)	(\$646.92)	\$11,407.07
202787	\$23,691.29	(\$627.08)	(\$1,565.79)	\$21,498.42
202789	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
202790	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
202802	\$12,209.58	(\$323.17)	(\$836.19)	\$11,050.21
215113	\$12,209.58	(\$323.17)	(\$881.95)	\$11,004.46
202804	\$23,485.22	(\$621.63)	(\$1,819.96)	\$21,043.63
202805	\$23,929.67	(\$633.39)	(\$1,352.89)	\$21,943.39
202806	\$23,713.55	(\$627.67)	(\$1,576.22)	\$21,509.66
202807	\$23,492.69	(\$621.83)	(\$1,810.86)	\$21,060.00
202808	\$23,485.13	(\$621.63)	(\$1,816.68)	\$21,046.82
202809	\$23,493.66	(\$621.85)	(\$1,809.69)	\$21,062.12
202810	\$23,621.29	(\$625.23)	(\$1,661.16)	\$21,334.90
202811	\$22,894.17	(\$605.98)	(\$2,378.59)	\$19,909.59
202812	\$23,766.53	(\$629.07)	(\$1,552.96)	\$21,584.50
202813	\$24,031.61	(\$636.09)	(\$1,169.67)	\$22,225.85

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
202814	\$23,772.88	(\$629.24)	(\$1,482.47)	\$21,661.17
202815	\$23,493.60	(\$621.85)	(\$1,809.78)	\$21,061.97
202816	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218048	\$24,914.14	(\$659.45)	(\$1,489.65)	\$22,765.05
218049	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218050	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218051	\$24,914.14	(\$659.45)	(\$1,635.51)	\$22,619.18
218052	\$24,914.14	(\$659.45)	(\$235.41)	\$24,019.28
218053	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218054	\$24,914.14	(\$659.45)	(\$137.35)	\$24,117.34
218055	\$24,914.14	(\$659.45)	(\$80.47)	\$24,174.23
218056	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218057	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218058	\$24,914.14	(\$659.45)	(\$1,209.01)	\$23,045.69
218059	\$24,829.17	(\$657.20)	(\$2,279.31)	\$21,892.66
218060	\$24,914.14	(\$659.45)	(\$981.39)	\$23,273.30
218061	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218062	\$24,914.14	(\$659.45)	(\$449.61)	\$23,805.08
218063	\$24,858.91	(\$657.99)	(\$2,206.56)	\$21,994.36
218064	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218065	\$24,914.14	(\$659.45)	(\$1,424.23)	\$22,830.47
218066	\$26,845.52	(\$710.57)	(\$2,355.78)	\$23,779.17
218067	\$26,873.68	(\$711.32)	(\$1,939.02)	\$24,223.34
218068	\$26,873.68	(\$711.32)	(\$1,494.07)	\$24,668.30
218069	\$26,873.68	(\$711.32)	(\$2,260.09)	\$23,902.28
218070	\$26,827.16	(\$710.08)	(\$2,401.88)	\$23,715.19
218071	\$26,873.68	(\$711.32)	(\$1,310.26)	\$24,852.10
218072	\$27,993.42	(\$740.95)	(\$1,346.30)	\$25,906.16
218073	\$26,873.68	(\$711.32)	(\$1,477.62)	\$24,684.75
218074	\$27,993.42	(\$740.95)	(\$1,471.31)	\$25,781.15
218075	\$26,873.68	(\$711.32)	(\$1,622.55)	\$24,539.82
218076	\$26,873.68	(\$711.32)	(\$2,081.77)	\$24,080.60
218077	\$26,873.68	(\$711.32)	(\$1,382.69)	\$24,779.68
218078	\$26,865.60	(\$711.10)	(\$2,305.66)	\$23,848.84
218079	\$24,914.14	(\$659.45)	(\$1,523.11)	\$22,731.58
218080	\$24,914.14	(\$659.45)	(\$1,600.40)	\$22,654.30
218082	PREPAID	\$0.00	\$0.00	\$0.00

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
218083	\$24,914.14	(\$659.45)	(\$1,834.54)	\$22,420.15
218084	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218085	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218086	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218087	\$24,914.14	(\$659.45)	(\$152.88)	\$24,101.82
218088	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218089	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218090	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218091	\$24,914.14	(\$659.45)	(\$431.28)	\$23,823.41
218092	\$24,914.14	(\$659.45)	(\$1,605.14)	\$22,649.56
218093	\$24,914.14	(\$659.45)	(\$1,630.97)	\$22,623.72
218094	\$24,810.94	(\$656.72)	(\$2,325.23)	\$21,829.00
218095	\$24,914.14	(\$659.45)	(\$1,439.75)	\$22,814.95
218096	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218097	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218098	\$24,914.14	(\$659.45)	(\$1,321.03)	\$22,933.66
218099	\$24,914.14	(\$659.45)	(\$1,680.48)	\$22,574.21
218100	\$24,914.14	(\$659.45)	(\$933.59)	\$23,321.10
218101	\$24,914.14	(\$659.45)	(\$1,726.23)	\$22,528.47
218102	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218103	\$24,914.14	(\$659.45)	(\$1,529.51)	\$22,725.18
218105	\$24,914.14	(\$659.45)	(\$1,087.55)	\$23,167.15
218106	\$24,914.14	(\$659.45)	(\$472.70)	\$23,782.00
218107	\$24,914.14	(\$659.45)	\$0.00	\$24,254.69
218108	\$24,914.14	(\$659.45)	(\$530.10)	\$23,724.59
218109	\$24,914.14	(\$659.45)	(\$653.15)	\$23,601.54
218110	\$24,914.14	(\$659.45)	(\$915.40)	\$23,339.29
218111	\$24,914.14	(\$659.45)	(\$886.55)	\$23,368.14
218112	\$24,914.14	(\$659.45)	(\$310.33)	\$23,944.37
218113	\$24,914.14	(\$659.45)	(\$665.41)	\$23,589.28
218114	\$24,914.14	(\$659.45)	(\$308.16)	\$23,946.53
218115	\$24,826.25	(\$657.12)	(\$2,286.69)	\$21,882.44
Total	\$2,455,713.49	(\$65,000.00)	(\$115,797.71)	\$2,274,915.78

1 - Excess TIRZ Principal Reduction includes \$108,518.42 in excess TIRZ Revenues generated in 2024-25 and \$7,279.29 in available Reserve Funds.

APPENDIX D-1
2025-26 ASSESSMENT ROLL SUMMARY – PHASE #2A-2B

Kaufman Public Improvement District No. 1
Phases #2A-2B Assessment Roll - 2025-26

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
223329	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.54)	\$2,463.28
223330	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223331	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223332	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223333	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223334	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223335	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223336	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223337	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223338	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223339	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223340	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223341	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223342	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223343	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223344	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223345	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223346	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223347	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223348	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223349	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223350	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223351	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223352	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223353	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223354	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223355	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223356	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223357	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223358	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223359	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223360	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223361	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223362	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223363	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223364	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223365	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223366	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223367	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223368	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223369	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223370	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223371	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223372	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.53)	\$2,750.75

Kaufman Public Improvement District No. 1
Phases #2A-2B Assessment Roll - 2025-26

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
223373	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223374	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223375	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223376	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223377	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223378	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223379	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223380	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223381	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223382	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223383	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223384	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223385	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223386	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223387	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223388	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223389	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223390	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223391	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223392	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223393	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223394	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223395	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223396	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223397	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223398	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223399	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223400	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223401	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223402	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223403	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223404	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223405	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223406	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223407	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223408	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223409	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223410	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223411	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223412	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223413	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223414	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223415	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223416	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20

Kaufman Public Improvement District No. 1
Phases #2A-2B Assessment Roll - 2025-26

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
223417	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223418	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.08)	\$3,127.90
223419	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.06)	\$2,968.22
223420	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.05)	\$3,127.93
223421	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223422	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.08)	\$3,127.90
223423	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223424	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.08)	\$3,127.90
223425	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223426	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223427	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223428	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223429	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223430	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223431	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223432	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223433	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223434	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223435	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.08)	\$3,127.90
223436	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223437	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223439	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223440	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223441	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223442	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223443	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223444	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$66.07)	\$3,287.61
223445	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223446	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223447	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223448	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223449	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223450	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223451	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223452	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223453	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223454	Common Area	0.00	0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223455	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.07)	\$2,968.21
223456	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223457	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223458	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223459	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223460	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$66.07)	\$3,287.61
223461	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73

Kaufman Public Improvement District No. 1
Phases #2A-2B Assessment Roll - 2025-26

Parcel	Lot Size	Initial Equivalent Unit	Outstanding Equivalent Unit	Outstanding Assessments	Principal	Interest	Excess Interest for Reserves	Administrative Expenses	TIRZ Credit	2025-26 Annual Installments
223462	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223463	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223464	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$66.07)	\$3,127.91
223465	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223466	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$66.08)	\$2,968.20
223467	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.09)	\$2,680.73
223468	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$66.07)	\$2,680.75
223472	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223473	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223474	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223475	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223476	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223477	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223478	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223479	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223480	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223481	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223482	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223483	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223484	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223485	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.53)	\$2,750.75
223486	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.53)	\$2,750.75
223487	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223488	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223489	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223490	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223491	65	1.05	1.05	\$37,429	\$587.93	\$2,339.32	\$187.15	\$239.27	(\$283.53)	\$3,070.14
223492	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223493	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223494	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223495	60	1.00	1.00	\$35,647	\$559.93	\$2,227.93	\$178.23	\$227.88	(\$283.53)	\$2,910.44
223496	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223497	55	0.95	0.95	\$33,865	\$531.94	\$2,116.53	\$169.32	\$216.49	(\$283.54)	\$2,750.74
223498	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.55)	\$2,463.27
223499	50	0.86	0.86	\$30,656	\$481.54	\$1,916.02	\$153.28	\$195.98	(\$283.53)	\$2,463.29
223500	Common Area	0.00	0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		153.59	153.59	\$5,475,000	\$86,000.00	\$342,187.50	\$27,375.00	\$35,000.00	(\$32,715.23)	\$457,847.27

1 - Parcels reflect ownership split as provided by Kaufman County Appraisal District online records and do not represent a new Lot Size.

APPENDIX D-2
2025-26 TIRZ CREDIT TAX RATE EQUIVALENT CALCULATION – PHASE #2A-2B

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Phase 2A-2B

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
223329	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.54)	(\$283.54)	\$2,463.28
223330	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223331	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223332	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223333	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223334	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223335	\$578,440.00	\$0.3680	\$2,128.66	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223336	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223337	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223338	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223339	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223340	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223341	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223342	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223343	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223344	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223345	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223346	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223347	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223348	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223349	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223350	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223351	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223352	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223353	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223354	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223355	\$294,331.00	\$0.3680	\$1,083.14	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223356	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223357	\$267,533.00	\$0.3680	\$984.52	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223358	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223359	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223360	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223361	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223362	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223363	\$63,750.00	\$0.3680	\$234.60	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223364	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223365	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223366	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223367	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223368	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223369	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223370	\$63,750.00	\$0.3680	\$234.60	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223371	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223372	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.53)	(\$283.53)	\$2,750.75
223373	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223374	\$377,136.00	\$0.3680	\$1,387.86	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223375	\$375,078.00	\$0.3680	\$1,380.29	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223376	\$277,042.00	\$0.3680	\$1,019.51	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223377	\$426,576.00	\$0.3680	\$1,569.80	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223378	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Phase 2A-2B

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
223379	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223380	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223381	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223382	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223383	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223384	\$350,497.00	\$0.3680	\$1,289.83	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223385	\$319,143.00	\$0.3680	\$1,174.45	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223386	\$452,281.00	\$0.3680	\$1,664.39	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223387	\$314,553.00	\$0.3680	\$1,157.56	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223388	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223389	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223390	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223391	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223392	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223393	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223394	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223395	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223396	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223397	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223398	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223399	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223400	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223401	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223402	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223403	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223404	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223405	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223406	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223407	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223408	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223409	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223410	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223411	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223412	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223413	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223414	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223415	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223416	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223417	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223418	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.08)	(\$66.08)	\$3,127.90
223419	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.06)	(\$66.06)	\$2,968.22
223420	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.05)	(\$66.05)	\$3,127.93
223421	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223422	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.08)	(\$66.08)	\$3,127.90
223423	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223424	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.08)	(\$66.08)	\$3,127.90
223425	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223426	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223427	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223428	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Phase 2A-2B

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
223429	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223430	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223431	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223432	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223433	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223434	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223435	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.08)	(\$66.08)	\$3,127.90
223436	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223437	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223439	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223440	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223441	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223442	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223443	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223444	\$11,232.00	\$0.3680	\$41.33	\$3,353.67	(\$66.07)	(\$66.07)	\$3,287.61
223445	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223446	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223447	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223448	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223449	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223450	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223451	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223452	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223453	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223454	\$0.00	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223455	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.07)	(\$66.07)	\$2,968.21
223456	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223457	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223458	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223459	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223460	\$11,232.00	\$0.3680	\$41.33	\$3,353.67	(\$66.07)	(\$66.07)	\$3,287.61
223461	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223462	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223463	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223464	\$11,232.00	\$0.3680	\$41.33	\$3,193.97	(\$66.07)	(\$66.07)	\$3,127.91
223465	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223466	\$11,232.00	\$0.3680	\$41.33	\$3,034.28	(\$66.08)	(\$66.08)	\$2,968.20
223467	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.09)	(\$66.09)	\$2,680.73
223468	\$11,232.00	\$0.3680	\$41.33	\$2,746.82	(\$66.07)	(\$66.07)	\$2,680.75
223472	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223473	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223474	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223475	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223476	\$63,750.00	\$0.3680	\$234.60	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223477	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223478	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223479	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223480	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223481	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223482	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27

Kaufman Public Improvement District No. 1
TIRZ Credit CAP Calculation - 2025-26
Phase 2A-2B

Parcel	2025 TAXABLE VALUE	NET MINIMUM ANNUAL INSTALLMENT TAX RATE EQUIVALENT CAP ¹	2025-26 MINIMUM ANNUAL INSTALLMENTS	GROSS 2025-26 ANNUAL INSTALLMENTS (a)	2025-26 TIRZ CREDIT GENERATED ²	2025-26 MAXIMUM TIRZ CREDIT (b) ³	2025-26 NET ANNUAL INSTALLMENT (a + b)
223483	\$377,610.00	\$0.3680	\$1,389.60	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223484	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223485	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.53)	(\$283.53)	\$2,750.75
223486	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.53)	(\$283.53)	\$2,750.75
223487	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223488	\$357,135.00	\$0.3680	\$1,314.26	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223489	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223490	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223491	\$63,750.00	\$0.3680	\$234.60	\$3,353.67	(\$283.53)	(\$283.53)	\$3,070.14
223492	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223493	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223494	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223495	\$63,750.00	\$0.3680	\$234.60	\$3,193.97	(\$283.53)	(\$283.53)	\$2,910.44
223496	\$63,750.00	\$0.3680	\$234.60	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223497	\$63,750.00	\$0.3680	\$234.60	\$3,034.28	(\$283.54)	(\$283.54)	\$2,750.74
223498	\$425,367.00	\$0.3680	\$1,565.35	\$2,746.82	(\$283.55)	(\$283.55)	\$2,463.27
223499	\$377,629.00	\$0.3680	\$1,389.67	\$2,746.82	(\$283.53)	(\$283.53)	\$2,463.29
223500	\$500.00	\$0.3680	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$11,730,913.00		\$43,167.92	\$490,562.50	(\$32,715.23)	(\$32,715.23)	\$457,847.27

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX D-3
2025-26 - TIRZ CREDIT CALCULATION – PHASE #2A-2B

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Phase #2A-2B Lots

Incremental Taxes										TIRZ Credit			
Parcel ¹	Lot Size	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ²
223329	50	\$22.61	\$53,499.00	\$0.52047420	\$278.37	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223330	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223331	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223332	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223333	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223334	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223335	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223336	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223337	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223338	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223339	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223340	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223341	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223342	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223343	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223344	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223345	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223346	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223347	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223348	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223349	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223350	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223351	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223352	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223353	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223354	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223355	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223356	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223357	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223358	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223359	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223360	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223361	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223362	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223363	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223364	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223365	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223366	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223367	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223368	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223369	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223370	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223371	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223372	55	\$24.98	\$53,499.00	\$0.52047420	\$278.35	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223373	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223374	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223375	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223376	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223377	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223378	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223379	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223380	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Phase #2A-2B Lots

Incremental Taxes										TIRZ Credit			
Parcel ¹	Lot Size	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ²
223381	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223382	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223383	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223384	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223385	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223386	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223387	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223388	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223389	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223390	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223391	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223392	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223393	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223394	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223395	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223396	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223397	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223398	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223399	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223400	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223401	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223402	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223403	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223404	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223405	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223406	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223407	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223408	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223409	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223410	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223411	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223412	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223413	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223414	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223415	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223416	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223417	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223418	60	\$26.29	\$12,480.00	\$0.52047420	\$64.87	\$26.29	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223419	55	\$24.98	\$12,480.00	\$0.52047420	\$64.85	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.64	\$17.42	(\$66.06)	(\$66.06)
223420	60	\$26.29	\$12,480.00	\$0.52047420	\$64.84	\$26.29	\$12,480.00	\$0.27959000	\$34.83	\$48.63	\$17.42	(\$66.05)	(\$66.05)
223421	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223422	60	\$26.29	\$12,480.00	\$0.52047420	\$64.87	\$26.29	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223423	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223424	60	\$26.29	\$12,480.00	\$0.52047420	\$64.87	\$26.29	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223425	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223426	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223427	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223428	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223429	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223430	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223431	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223432	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Phase #2A-2B Lots

Incremental Taxes										TIRZ Credit			
Parcel ¹	Lot Size	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ²
223433	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223434	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223435	60	\$26.29	\$12,480.00	\$0.52047420	\$64.87	\$26.29	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223436	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223437	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223439	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223440	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223441	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223442	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223443	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223444	65	\$27.61	\$12,480.00	\$0.52047420	\$64.86	\$27.61	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223445	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223446	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223447	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223448	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223449	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223450	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223451	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223452	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223453	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223454	Common Area	\$0.00	\$0.00	\$0.52047420	\$0.00	\$0.00	\$0.00	\$0.27959000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223455	55	\$24.98	\$12,480.00	\$0.52047420	\$64.86	\$24.98	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223456	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223457	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223458	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223459	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223460	65	\$27.61	\$12,480.00	\$0.52047420	\$64.86	\$27.61	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223461	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223462	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223463	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223464	60	\$26.29	\$12,480.00	\$0.52047420	\$64.86	\$26.29	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223465	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223466	55	\$24.98	\$12,480.00	\$0.52047420	\$64.87	\$24.98	\$12,480.00	\$0.27959000	\$34.85	\$48.65	\$17.42	(\$66.08)	(\$66.08)
223467	50	\$22.61	\$12,480.00	\$0.52047420	\$64.88	\$22.61	\$12,480.00	\$0.27959000	\$34.85	\$48.66	\$17.43	(\$66.09)	(\$66.09)
223468	50	\$22.61	\$12,480.00	\$0.52047420	\$64.86	\$22.61	\$12,480.00	\$0.27959000	\$34.84	\$48.65	\$17.42	(\$66.07)	(\$66.07)
223472	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223473	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223474	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223475	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223476	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223477	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223478	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223479	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223480	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223481	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223482	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223483	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223484	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223485	55	\$24.98	\$53,499.00	\$0.52047420	\$278.35	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223486	55	\$24.98	\$53,499.00	\$0.52047420	\$278.35	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223487	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223488	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation - 2025-26
Phase #2A-2B Lots

Incremental Taxes										TIRZ Credit			
Parcel ¹	Lot Size	Base Year Taxable Value (CITY)	2024 Taxable Value (CITY)	2024 M&O Tax Rate (CITY)	2024 Incremental Taxes (CITY)	Base Year Taxable Value (COUNTY)	2024 Taxable Value (COUNTY)	2024 M&O Tax Rate (COUNTY)	2024 Incremental Taxes (COUNTY)	City (75%)	Kaufman County (50%)	Total 2025-26 Available TIRZ Credit	Total 2025-26 Applicable TIRZ Credit ²
223489	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223490	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223491	65	\$27.61	\$53,499.00	\$0.52047420	\$278.35	\$27.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223492	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223493	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223494	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223495	60	\$26.29	\$53,499.00	\$0.52047420	\$278.35	\$26.29	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223496	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223497	55	\$24.98	\$53,499.00	\$0.52047420	\$278.37	\$24.98	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.77	(\$283.54)	(\$283.54)
223498	50	\$22.61	\$53,499.00	\$0.52047420	\$278.38	\$22.61	\$53,499.00	\$0.27959000	\$149.54	\$208.78	\$74.77	(\$283.55)	(\$283.55)
223499	50	\$22.61	\$53,499.00	\$0.52047420	\$278.35	\$22.61	\$53,499.00	\$0.27959000	\$149.53	\$208.77	\$74.76	(\$283.53)	(\$283.53)
223500	Common Area	\$0.00	\$500.00	\$0.52047420	\$0.00	\$0.00	\$500.00	\$0.27959000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total		\$4,038.01	\$6,174,080.00		\$32,118.10	\$4,038.01	\$6,174,080.00		\$17,253.30	\$24,088.57	\$8,626.65	(\$32,715.23)	(\$32,715.23)

1 - Parcels reflect ownership split as provided by Kaufman County Appraisal District online records.

2 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX D-4
2025-26 ASSESSMENT PRINCIPAL REDUCTIONS - PHASE #2A-2B LOTS

Kaufman Public Improvement District No. 1
Phase #2A-2B - 2025-26 Principal Reductions

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223329	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223330	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223331	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223332	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223333	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223334	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223335	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223336	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223337	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223338	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223339	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223340	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223341	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223342	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223343	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223344	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223345	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223346	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223347	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223348	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223349	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223350	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223351	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223352	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223353	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223354	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223355	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223356	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223357	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223358	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223359	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223360	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223361	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223362	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223363	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223364	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223365	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223366	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223367	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223368	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223369	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223370	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223371	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223372	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223373	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223374	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223375	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223376	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223377	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223378	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223379	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223380	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223381	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223382	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223383	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223384	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223385	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223386	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223387	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223388	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223389	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223390	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223391	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223392	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223393	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223394	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223395	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223396	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223397	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223398	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223399	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223400	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223401	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223402	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223403	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223404	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223405	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223406	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223407	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223408	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223409	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223410	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223411	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223412	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223413	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223414	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223415	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223416	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223417	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223418	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223419	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223420	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223421	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223422	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223423	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223424	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223425	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223426	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223427	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223428	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223429	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223430	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223431	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223432	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223433	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223434	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223435	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223436	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223437	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223439	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223440	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223441	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223442	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223443	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223444	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223445	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223446	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223447	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223448	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223449	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223450	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223451	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223452	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223453	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223454	\$0.00	\$0.00	\$0.00	\$0.00
223455	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223456	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223457	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223458	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223459	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223460	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223461	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223462	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223463	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223464	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223465	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223466	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223467	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223468	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223472	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223473	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223474	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223475	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223476	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223477	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223478	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223479	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223480	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223481	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223482	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223483	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223484	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223485	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223486	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223487	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223488	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223489	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223490	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223491	\$37,989.78	(\$560.58)	\$0.00	\$37,429.19
223492	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223493	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51

Parcel	2024-25 Outstanding Assessment Balance	2024-25 Sinking Fund Principal Reduction	2024-25 Excess TIRZ Principal Reduction	2025-26 Outstanding Assessment Balance
223494	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223495	\$36,180.74	(\$533.89)	\$0.00	\$35,646.85
223496	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223497	\$34,371.70	(\$507.19)	\$0.00	\$33,864.51
223498	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223499	\$31,115.44	(\$459.14)	\$0.00	\$30,656.29
223500	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$5,557,000.00	(\$82,000.00)	\$0.00	\$5,475,000.00

APPENDIX E
TIRZ CREDIT HISTORY SUMMARY – ALL PHASE #1A-1B PARCELS

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #1A-1B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated			TIRZ Credit Application			
Parcel	Lot Type	Maximum Allowed TIRZ Credit	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
202756	50	\$36,813.13	\$2,253.04	(\$88.18)	\$2,164.86	\$8,382.01	(\$999.27)	(\$7,382.74)	\$28,431.12
202759	50	\$36,813.13	\$2,381.89	\$0.00	\$2,381.89	\$8,560.36	(\$788.48)	(\$7,771.88)	\$28,252.77
202761	50	\$36,813.13	\$2,166.51	(\$270.99)	\$1,895.51	\$7,863.81	(\$1,571.86)	(\$6,291.95)	\$28,949.32
202762	50	\$36,813.13	\$1,872.12	(\$523.21)	\$1,348.91	\$6,796.82	(\$2,541.72)	(\$4,255.11)	\$30,016.31
202763	50	\$36,813.13	\$2,166.51	(\$275.30)	\$1,891.21	\$7,863.81	(\$1,576.17)	(\$6,287.64)	\$28,949.32
202764	50	\$36,813.13	\$2,057.75	(\$281.62)	\$1,776.13	\$7,993.84	(\$1,896.77)	(\$6,097.07)	\$28,819.29
202765	50	\$36,813.13	\$2,006.64	(\$356.52)	\$1,650.12	\$7,541.03	(\$2,224.94)	(\$5,316.09)	\$29,272.10
202766	50	\$36,813.13	\$1,738.33	(\$665.57)	\$1,072.76	\$6,601.60	(\$3,254.49)	(\$3,347.11)	\$30,211.53
202767	50	\$36,813.13	\$2,339.55	\$0.00	\$2,339.55	\$8,790.92	(\$1,196.85)	(\$7,594.07)	\$28,022.21
202768	50	\$36,813.13	\$1,616.86	(\$327.60)	\$1,289.26	\$7,314.16	(\$1,628.46)	(\$5,685.69)	\$29,498.97
202773	50	\$36,813.13	\$2,345.13	(\$43.31)	\$2,301.82	\$8,157.99	(\$986.97)	(\$7,171.02)	\$28,655.14
202777	50	\$36,813.13	\$2,191.52	(\$92.48)	\$2,099.04	\$8,194.50	(\$1,273.73)	(\$6,920.77)	\$28,618.63
202780	50	\$36,813.13	\$1,780.65	(\$608.33)	\$1,172.32	\$6,658.21	(\$2,825.13)	(\$3,833.08)	\$30,154.92
202782	50	\$36,813.13	\$1,973.32	(\$415.65)	\$1,557.67	\$7,164.24	(\$2,181.52)	(\$4,982.72)	\$29,648.89
202788	50	\$36,813.13	\$1,970.43	(\$414.76)	\$1,555.66	\$7,181.84	(\$2,381.95)	(\$4,799.88)	\$29,631.29
202791	50	\$36,813.13	\$59.40	(\$59.40)	\$0.00	\$7,488.84	(\$1,555.48)	(\$5,933.36)	\$29,324.29
202792	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202793	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202794	50	\$36,813.13	\$2,329.21	(\$17.66)	\$2,311.55	\$9,004.64	(\$1,548.89)	(\$7,455.75)	\$27,808.49
202795	50	\$36,813.13	\$1,843.60	(\$551.04)	\$1,292.56	\$7,114.31	(\$3,031.07)	(\$4,083.25)	\$29,698.82
202796	50	\$36,813.13	\$2,152.07	(\$112.40)	\$2,039.67	\$8,356.67	(\$1,760.61)	(\$6,596.05)	\$28,456.46
202797			\$494.87	(\$241.89)	\$252.99	\$3,162.09	(\$1,735.25)	(\$1,426.84)	
231448	50	\$36,813.13	\$521.23	(\$223.41)	\$297.81	\$1,164.93	(\$492.79)	(\$672.14)	\$31,321.18
231449			\$521.23	(\$223.41)	\$297.82	\$1,164.93	(\$492.79)	(\$672.14)	
202798	50	\$36,813.13	\$1,749.40	(\$640.75)	\$1,108.64	\$6,740.25	(\$3,240.63)	(\$3,499.62)	\$30,072.88
202799	50	\$36,813.13	\$1,790.97	(\$595.64)	\$1,195.33	\$7,255.32	(\$3,326.28)	(\$3,929.05)	\$29,557.81
202800	50	\$36,813.13	\$2,223.92	(\$126.96)	\$2,096.96	\$8,041.20	(\$1,258.76)	(\$6,782.44)	\$28,771.93
202801	50	\$36,813.13	\$1,867.15	(\$527.53)	\$1,339.62	\$6,786.58	(\$2,553.58)	(\$4,233.00)	\$30,026.55
202803	50	\$36,813.13	\$2,044.99	(\$317.34)	\$1,727.65	\$7,419.69	(\$1,863.88)	(\$5,555.81)	\$29,393.44
202817	0	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
202757	50	\$36,813.13	\$1,872.62	(\$542.21)	\$1,330.41	\$5,736.50	(\$2,118.55)	(\$3,617.95)	\$31,076.63
202758	50	\$36,813.13	\$1,794.37	(\$621.38)	\$1,172.99	\$5,515.52	(\$2,316.23)	(\$3,199.29)	\$31,297.61
202760	50	\$36,813.13	\$1,752.42	(\$662.19)	\$1,090.23	\$5,388.81	(\$2,424.29)	(\$2,964.52)	\$31,424.32
202769	50	\$36,813.13	\$2,254.71	(\$179.60)	\$2,075.11	\$6,840.98	(\$1,165.70)	(\$5,675.28)	\$29,972.15
202770	50	\$36,813.13	\$1,984.30	(\$633.56)	\$1,350.75	\$5,138.00	(\$2,111.42)	(\$3,026.58)	\$31,675.13
202771	50	\$36,813.13	\$2,461.86	\$0.00	\$2,461.86	\$7,454.90	(\$659.33)	(\$6,795.56)	\$29,358.23
202772	50	\$36,813.13	\$2,247.45	(\$175.49)	\$2,071.96	\$7,567.15	(\$1,389.91)	(\$6,177.24)	\$29,245.98
202774	50	\$36,813.13	\$1,778.26	(\$704.60)	\$1,073.66	\$4,830.90	(\$2,476.31)	(\$2,354.59)	\$31,982.23
202775	50	\$36,813.13	\$1,941.69	(\$481.69)	\$1,460.00	\$5,930.28	(\$1,953.98)	(\$3,976.30)	\$30,882.85
202776	50	\$36,813.13	\$1,911.66	(\$493.21)	\$1,418.45	\$5,968.21	(\$1,911.61)	(\$4,056.59)	\$30,844.92
202778	50	\$36,813.13	\$1,996.01	(\$356.20)	\$1,639.81	\$7,246.92	(\$2,004.96)	(\$5,241.96)	\$29,566.21
202779	50	\$36,813.13	\$1,749.52	(\$664.96)	\$1,084.57	\$5,480.85	(\$2,533.00)	(\$2,947.85)	\$31,332.28
202781	50	\$36,813.13	\$2,089.36	(\$328.02)	\$1,761.35	\$6,568.25	(\$1,657.00)	(\$4,911.25)	\$30,244.88
202783	50	\$36,813.13	\$1,962.09	(\$375.93)	\$1,586.16	\$6,218.60	(\$1,635.03)	(\$4,583.57)	\$30,594.53
202784	50	\$36,813.13	\$2,303.27	(\$52.93)	\$2,250.34	\$7,211.82	(\$777.51)	(\$6,434.31)	\$29,601.31
202785	50	\$36,813.13	\$2,259.25	(\$143.76)	\$2,115.49	\$7,928.27	(\$1,298.50)	(\$6,629.77)	\$28,884.86

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #1A-1B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated			TIRZ Credit Application			
Parcel	Lot Type	Maximum Allowed TIRZ Credit	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
202786	50	\$36,813.13	\$946.96	(\$303.75)	\$643.21	\$2,642.41	(\$1,613.30)	(\$1,029.11)	\$31,968.85
221863			\$891.51	(\$303.75)	\$587.76	\$2,201.87	(\$611.36)	(\$1,590.51)	
202787	50	\$36,813.13	\$1,954.59	(\$464.71)	\$1,489.89	\$5,924.87	(\$1,818.15)	(\$4,106.72)	\$30,888.26
202789	50	\$36,813.13	\$1,675.57	(\$574.63)	\$1,100.94	\$2,562.83	(\$1,461.90)	(\$1,100.94)	\$34,250.30
202790	50	\$36,813.13	\$2,097.91	(\$591.19)	\$1,506.72	\$2,985.17	(\$1,478.46)	(\$1,506.72)	\$33,827.96
202802	50	\$36,813.13	\$1,028.87	(\$222.20)	\$806.68	\$3,654.33	(\$1,573.97)	(\$2,080.36)	\$29,621.11
215113			\$989.12	(\$249.80)	\$739.32	\$3,537.69	(\$585.86)	(\$2,951.83)	
202804	50	\$36,813.13	\$2,008.47	(\$392.82)	\$1,615.65	\$6,294.12	(\$1,629.89)	(\$4,664.23)	\$30,519.01
202805	50	\$36,813.13	\$1,782.88	(\$556.10)	\$1,226.78	\$5,573.86	(\$2,152.32)	(\$3,421.54)	\$31,239.27
202806	50	\$36,813.13	\$1,934.95	(\$481.01)	\$1,453.94	\$5,972.75	(\$1,912.47)	(\$3,860.28)	\$30,840.38
202807	50	\$36,813.13	\$2,083.30	(\$342.05)	\$1,741.24	\$6,360.47	(\$1,586.18)	(\$4,774.28)	\$30,452.66
202808	50	\$36,813.13	\$2,083.39	(\$337.96)	\$1,745.43	\$6,369.14	(\$1,578.17)	(\$4,790.97)	\$30,443.99
202809	50	\$36,813.13	\$2,082.71	(\$342.62)	\$1,740.09	\$6,358.77	(\$1,587.66)	(\$4,771.12)	\$30,454.36
202810	50	\$36,813.13	\$2,012.26	(\$413.43)	\$1,598.82	\$6,143.50	(\$1,772.57)	(\$3,669.93)	\$30,669.63
202811	50	\$36,813.13	\$2,341.84	\$0.00	\$2,341.84	\$8,079.23	(\$973.25)	(\$7,105.98)	\$28,733.90
202812	50	\$36,813.13	\$1,964.79	(\$464.82)	\$1,499.97	\$5,941.22	(\$1,905.79)	(\$4,035.43)	\$30,871.91
202813	50	\$36,813.13	\$1,766.19	(\$648.51)	\$1,117.68	\$5,431.91	(\$2,387.86)	(\$3,044.05)	\$31,381.22
202814	50	\$36,813.13	\$1,925.33	(\$497.16)	\$1,428.17	\$5,884.59	(\$1,994.01)	(\$3,890.58)	\$30,928.54
202815	50	\$36,813.13	\$2,082.77	(\$342.56)	\$1,740.21	\$6,358.91	(\$1,587.52)	(\$4,771.39)	\$30,454.22
202816	50	\$36,813.13	\$1,477.67	(\$726.28)	\$751.39	\$2,364.94	(\$1,613.55)	(\$751.39)	\$34,448.19
218048	50	\$36,813.13	\$2,001.26	(\$536.65)	\$1,464.61	\$4,459.57	(\$1,574.54)	(\$2,885.03)	\$32,353.56
218049	50	\$36,813.13	\$2,500.60	(\$325.34)	\$2,175.26	\$3,191.24	(\$1,015.98)	(\$2,175.26)	\$33,621.89
218050	50	\$36,813.13	\$2,122.62	(\$574.63)	\$1,547.99	\$2,813.26	(\$1,265.27)	(\$1,547.99)	\$33,999.87
218051	50	\$36,813.13	\$2,087.55	(\$467.19)	\$1,620.37	\$4,625.09	(\$1,445.23)	(\$3,179.87)	\$32,188.04
218052	50	\$36,813.13	\$2,173.56	(\$453.37)	\$1,720.20	\$3,316.37	(\$1,371.70)	(\$1,944.67)	\$33,496.76
218053	50	\$36,813.13	\$1,800.66	(\$817.44)	\$983.22	\$2,620.27	(\$1,637.06)	(\$983.22)	\$34,192.86
218054	50	\$36,813.13	\$1,777.71	(\$785.29)	\$992.41	\$3,101.79	(\$1,978.41)	(\$1,123.38)	\$33,711.34
218055	50	\$36,813.13	\$1,972.86	(\$658.89)	\$1,313.97	\$3,107.24	(\$1,716.54)	(\$1,390.70)	\$33,705.89
218056	50	\$36,813.13	\$1,648.72	(\$799.71)	\$849.01	\$2,537.80	(\$1,688.79)	(\$849.01)	\$34,275.33
218057	50	\$36,813.13	\$254.38	(\$254.38)	\$0.00	\$945.01	(\$945.01)	\$0.00	\$35,868.12
218058	50	\$36,813.13	\$1,700.78	(\$748.79)	\$951.99	\$4,000.75	(\$1,895.95)	(\$2,104.81)	\$32,812.38
218059	50	\$36,813.13	\$2,442.47	(\$172.21)	\$2,270.26	\$5,337.07	(\$815.34)	(\$4,521.73)	\$31,476.06
218060	50	\$36,813.13	\$1,669.89	(\$735.31)	\$934.58	\$3,873.61	(\$2,003.24)	(\$1,870.36)	\$32,939.52
218061	50	\$36,813.13	\$1,772.47	(\$836.51)	\$935.97	\$2,658.96	(\$1,723.00)	(\$935.97)	\$34,154.17
218062	50	\$36,813.13	\$1,985.26	(\$621.01)	\$1,364.24	\$3,463.02	(\$1,670.06)	(\$1,792.95)	\$33,350.11
218063	50	\$36,813.13	\$2,405.43	(\$205.21)	\$2,200.22	\$5,260.05	(\$905.06)	(\$4,354.99)	\$31,553.08
218064	50	\$36,813.13	\$1,801.29	(\$722.86)	\$1,078.43	\$1,989.55	(\$911.12)	(\$1,078.43)	\$34,823.58
218065	50	\$36,813.13	\$1,945.60	(\$547.62)	\$1,397.98	\$4,380.21	(\$1,624.19)	(\$2,756.02)	\$32,432.92
218066	55	\$40,665.67	\$0.00	\$0.00	\$0.00	\$3,046.15	(\$773.97)	(\$2,272.18)	\$37,619.52
218067	55	\$40,665.67	\$2,271.24	(\$479.64)	\$1,791.60	\$5,082.99	(\$1,442.48)	(\$3,640.51)	\$35,582.68
218068	55	\$40,665.67	\$2,091.73	(\$622.81)	\$1,468.91	\$4,659.00	(\$1,765.46)	(\$2,893.54)	\$36,006.67
218069	55	\$40,665.67	\$2,529.08	(\$287.83)	\$2,241.24	\$5,523.19	(\$1,126.89)	(\$4,396.30)	\$35,142.48
218070	55	\$40,665.67	\$2,605.04	(\$144.56)	\$2,460.48	\$5,675.87	(\$882.38)	(\$4,793.49)	\$34,989.80
218071	55	\$40,665.67	\$1,909.69	(\$667.01)	\$1,242.68	\$4,372.85	(\$1,880.80)	(\$2,492.05)	\$36,292.82
218072	60	\$42,805.96	\$2,023.04	(\$673.14)	\$1,349.90	\$4,592.81	(\$1,959.18)	(\$2,633.63)	\$38,213.15
218073	55	\$40,665.67	\$2,082.35	(\$630.44)	\$1,451.91	\$4,640.45	(\$1,779.59)	(\$2,860.86)	\$36,025.22

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #1A-1B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated			TIRZ Credit Application			
Parcel	Lot Type	Maximum Allowed TIRZ Credit	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
218074	60	\$42,805.96	\$2,137.38	(\$693.73)	\$1,443.65	\$4,746.99	(\$1,900.40)	(\$2,846.58)	\$38,058.97
218075	55	\$40,665.67	\$2,150.62	(\$558.36)	\$1,592.26	\$4,799.50	(\$1,660.10)	(\$3,139.40)	\$35,866.17
218076	55	\$40,665.67	\$2,337.85	(\$304.64)	\$2,033.21	\$5,294.64	(\$1,276.41)	(\$4,018.23)	\$35,371.03
218077	55	\$40,665.67	\$1,977.38	(\$575.52)	\$1,401.86	\$4,379.88	(\$1,659.60)	(\$2,720.28)	\$36,285.79
218078	55	\$40,665.67	\$2,527.67	(\$286.05)	\$2,241.62	\$5,546.82	(\$1,099.27)	(\$4,447.55)	\$35,118.85
218079	50	\$36,813.13	\$1,981.05	(\$496.73)	\$1,484.31	\$4,485.33	(\$1,548.70)	(\$2,936.64)	\$32,327.80
218080	50	\$36,813.13	\$2,061.24	(\$487.51)	\$1,573.73	\$4,583.54	(\$1,483.79)	(\$3,099.75)	\$32,229.59
218081	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2.57	\$0.00	(\$2.57)	(\$2.57)
218082	50	\$36,813.13	\$2,104.09	\$0.00	\$2,104.09	\$2,589.54	(\$485.45)	(\$2,104.09)	\$34,223.59
218083	50	\$36,813.13	\$2,194.97	(\$442.42)	\$1,752.55	\$4,847.73	(\$1,345.91)	(\$3,501.83)	\$31,965.40
218084	50	\$36,813.13	\$1,857.84	(\$454.71)	\$1,403.13	\$2,548.48	(\$1,145.35)	(\$1,403.13)	\$34,264.65
218085	50	\$36,813.13	\$1,407.20	(\$799.71)	\$607.49	\$2,097.84	(\$1,490.34)	(\$607.49)	\$34,715.29
218086	50	\$36,813.13	\$1,548.33	(\$665.33)	\$883.00	\$2,238.97	(\$1,355.97)	(\$883.00)	\$34,574.16
218087	50	\$36,813.13	\$1,705.03	(\$834.68)	\$870.35	\$3,039.17	(\$2,023.05)	(\$1,016.12)	\$33,773.96
218088	50	\$36,813.13	\$1,754.70	(\$799.40)	\$955.30	\$2,717.16	(\$1,761.86)	(\$955.30)	\$34,095.97
218089	50	\$36,813.13	\$1,771.62	(\$800.37)	\$971.25	\$2,523.34	(\$1,552.09)	(\$971.25)	\$34,289.79
218090	50	\$36,813.13	\$2,061.28	(\$615.67)	\$1,445.62	\$2,751.92	(\$1,306.30)	(\$1,445.62)	\$34,061.21
218091	50	\$36,813.13	\$1,967.31	(\$634.47)	\$1,332.84	\$3,440.05	(\$1,695.98)	(\$1,744.08)	\$33,373.08
218092	50	\$36,813.13	\$2,064.35	(\$484.96)	\$1,579.38	\$4,589.02	(\$1,479.10)	(\$3,109.92)	\$32,224.11
218093	50	\$36,813.13	\$2,085.01	(\$469.18)	\$1,615.82	\$4,619.96	(\$1,448.96)	(\$3,171.00)	\$32,193.17
218094	50	\$36,813.13	\$2,467.05	(\$152.07)	\$2,314.98	\$5,386.16	(\$759.17)	(\$4,626.99)	\$31,426.97
218095	50	\$36,813.13	\$1,974.11	(\$549.22)	\$1,424.89	\$4,403.72	(\$1,606.00)	(\$2,797.72)	\$32,409.41
218096	50	\$36,813.13	\$1,857.82	(\$454.71)	\$1,403.11	\$2,548.46	(\$1,145.35)	(\$1,403.11)	\$34,264.67
218097	50	\$36,813.13	\$1,548.31	(\$665.33)	\$882.98	\$2,238.95	(\$1,355.97)	(\$882.98)	\$34,574.18
218098	50	\$36,813.13	\$1,910.34	(\$610.32)	\$1,300.02	\$4,271.02	(\$1,711.36)	(\$2,559.66)	\$32,542.11
218099	50	\$36,813.13	\$2,113.43	(\$446.22)	\$1,667.21	\$4,675.88	(\$1,406.29)	(\$3,269.59)	\$32,137.25
218100	50	\$36,813.13	\$2,281.60	(\$394.13)	\$1,887.47	\$4,015.14	(\$1,237.46)	(\$2,777.68)	\$32,797.99
218101	50	\$36,813.13	\$2,139.68	(\$425.21)	\$1,714.48	\$4,727.53	(\$1,367.05)	(\$3,360.48)	\$32,085.60
218102	50	\$36,813.13	\$2,046.32	(\$574.63)	\$1,471.69	\$2,736.96	(\$1,265.27)	(\$1,471.69)	\$34,076.17
218103	50	\$36,813.13	\$2,021.77	(\$519.40)	\$1,502.36	\$4,503.87	(\$1,543.08)	(\$2,960.79)	\$32,309.26
218104	0	\$0.00	\$0.00	\$0.00	\$0.00	\$2.57	\$0.00	(\$2.57)	(\$2.57)
218105	50	\$36,813.13	\$1,663.83	(\$751.27)	\$912.56	\$3,917.77	(\$1,968.21)	(\$1,949.56)	\$32,895.36
218106	50	\$36,813.13	\$2,114.02	(\$542.57)	\$1,571.45	\$3,524.41	(\$1,502.24)	(\$2,022.18)	\$33,288.72
218107	50	\$36,813.13	\$1,577.52	(\$665.33)	\$912.18	\$2,268.15	(\$1,355.97)	(\$912.18)	\$34,544.98
218108	50	\$36,813.13	\$1,966.81	(\$595.97)	\$1,370.83	\$3,501.69	(\$1,625.40)	(\$1,876.30)	\$33,311.44
218109	50	\$36,813.13	\$2,141.07	(\$510.63)	\$1,630.44	\$3,704.76	(\$1,451.52)	(\$2,253.24)	\$33,108.37
218110	50	\$36,813.13	\$1,531.98	(\$777.71)	\$754.27	\$3,039.19	(\$1,412.06)	(\$1,627.13)	\$33,773.94
218111	50	\$36,813.13	\$2,519.87	(\$243.39)	\$2,276.48	\$4,043.17	(\$921.34)	(\$3,121.83)	\$32,769.96
218112	50	\$36,813.13	\$1,972.77	(\$640.62)	\$1,332.15	\$3,326.39	(\$1,698.33)	(\$1,628.06)	\$33,486.74
218113	50	\$36,813.13	\$2,397.21	(\$338.47)	\$2,058.74	\$3,794.79	(\$1,101.57)	(\$2,693.22)	\$33,108.34
218114	50	\$36,813.13	\$987.03	(\$643.35)	\$343.68	\$2,341.23	(\$1,703.71)	(\$637.52)	\$34,471.90
218115	50	\$36,813.13	\$2,446.45	(\$169.24)	\$2,277.21	\$5,344.97	(\$806.57)	(\$4,538.40)	\$31,468.16
Total		\$4,656,004.85	\$244,897.40	(\$57,513.17)	\$187,384.24	\$639,866.56	(\$204,905.65)	(\$434,960.90)	\$4,016,138.29

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX F
TIRZ CREDIT HISTORY SUMMARY – ALL PHASE #2A-2B PARCELS

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #2A-2B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated						TIRZ Credit Application			
Parcel	Lot Type	Maximum Available TIRZ Credit	2024-25 TIRZ Credit Generated	2024-25 TIRZ Credit Applied (Annual Installment)	2024-25 Excess TIRZ Credit (Future Principal Reduction)	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
223401	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223402	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223403	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223404	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223405	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223406	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223407	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223408	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223409	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223410	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223411	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223412	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223413	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223414	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223415	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223416	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223417	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223418	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$166.95	(\$166.95)	\$0.00	\$42,639.01
223419	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.06	(\$66.06)	\$0.00	\$164.55	(\$164.55)	\$0.00	\$40,501.12
223420	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.05	(\$66.05)	\$0.00	\$166.92	(\$166.92)	\$0.00	\$42,639.04
223421	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223422	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$166.95	(\$166.95)	\$0.00	\$42,639.01
223423	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223424	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$166.95	(\$166.95)	\$0.00	\$42,639.01
223425	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223426	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223427	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223428	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223429	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223430	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223431	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223432	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223433	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223434	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223435	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$166.95	(\$166.95)	\$0.00	\$42,639.01
223436	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223437	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223439	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223440	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223441	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223442	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223443	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223444	65	\$44,946.26	\$53.24	(\$53.24)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$169.31	(\$169.31)	\$0.00	\$44,776.95
223445	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223446	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223447	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223448	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223449	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223450	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223451	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #2A-2B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated						TIRZ Credit Application			
Parcel	Lot Type	Maximum Available TIRZ Credit	2024-25 TIRZ Credit Generated	2024-25 TIRZ Credit Applied (Annual Installment)	2024-25 Excess TIRZ Credit (Future Principal Reduction)	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
223452	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223453	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223454	Common Area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223455	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$164.56	(\$164.56)	\$0.00	\$40,501.11
223456	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223457	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223458	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223459	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223460	65	\$44,946.26	\$53.24	(\$53.24)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$169.31	(\$169.31)	\$0.00	\$44,776.95
223461	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223462	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223463	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223464	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$166.94	(\$166.94)	\$0.00	\$42,639.02
223465	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223466	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$66.08	(\$66.08)	\$0.00	\$164.57	(\$164.57)	\$0.00	\$40,501.10
223467	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.09	(\$66.09)	\$0.00	\$160.31	(\$160.31)	\$0.00	\$36,652.82
223468	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$66.07	(\$66.07)	\$0.00	\$160.29	(\$160.29)	\$0.00	\$36,652.84
223472	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$377.75	(\$377.75)	\$0.00	\$36,435.38
223473	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223474	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$382.04	(\$382.04)	\$0.00	\$40,283.63
223475	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223476	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$384.40	(\$384.40)	\$0.00	\$42,421.56
223477	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223478	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$382.04	(\$382.04)	\$0.00	\$40,283.63
223479	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223480	65	\$44,946.26	\$53.24	(\$53.24)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$386.77	(\$386.77)	\$0.00	\$44,559.49
223481	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223482	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223483	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$384.40	(\$384.40)	\$0.00	\$42,421.56
223484	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223485	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$382.02	(\$382.02)	\$0.00	\$40,283.65
223486	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$382.02	(\$382.02)	\$0.00	\$40,283.65
223487	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223488	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$384.40	(\$384.40)	\$0.00	\$42,421.56
223489	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223490	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223491	65	\$44,946.26	\$53.24	(\$53.24)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$386.77	(\$386.77)	\$0.00	\$44,559.49
223492	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223493	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$382.04	(\$382.04)	\$0.00	\$40,283.63
223494	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223495	60	\$42,805.96	\$53.25	(\$53.25)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$384.40	(\$384.40)	\$0.00	\$42,421.56
223496	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223497	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$382.04	(\$382.04)	\$0.00	\$40,283.63
223498	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$377.77	(\$377.77)	\$0.00	\$36,435.36
223499	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$377.75	(\$377.75)	\$0.00	\$36,435.38
223500	Common Area	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
223329	50	\$36,813.13	\$53.27	(\$53.27)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$377.76	(\$377.76)	\$0.00	\$36,435.37
223330	55	\$40,665.67	\$53.26	(\$53.26)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$382.04	(\$382.04)	\$0.00	\$40,283.63
223331	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223332	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #2A-2B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated						TIRZ Credit Application			
Parcel	Lot Type	Maximum Available TIRZ Credit	2024-25 TIRZ Credit Generated	2024-25 TIRZ Credit Applied (Annual Installment)	2024-25 Excess TIRZ Credit (Future Principal Reduction)	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
223333	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223334	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223335	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223336	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223337	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223338	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223339	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223340	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223341	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223342	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223343	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223344	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223345	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223346	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223347	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223348	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223349	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223350	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223351	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223352	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223353	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223354	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223355	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223356	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223357	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223358	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223359	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223360	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223361	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223362	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223363	60	\$42,805.96	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$402.36	(\$402.36)	\$0.00	\$42,403.60
223364	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223365	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223366	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223367	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223368	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223369	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223370	60	\$42,805.96	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$402.36	(\$402.36)	\$0.00	\$42,403.60
223371	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223372	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$399.99	(\$399.99)	\$0.00	\$40,265.68
223373	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$395.72	(\$395.72)	\$0.00	\$36,417.41
223374	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223375	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223376	60	\$42,805.96	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$402.36	(\$402.36)	\$0.00	\$42,403.60
223377	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223378	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223379	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223380	65	\$44,946.26	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$404.74	(\$404.74)	\$0.00	\$44,541.52
223381	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223382	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39

Kaufman Public Improvement District No. 1
TIRZ Credit Calculation History
Phases #2A-2B Lots (All Lots)

Parcel Detail			Current Year TIRZ Credit Generated						TIRZ Credit Application			
Parcel	Lot Type	Maximum Available TIRZ Credit	2024-25 TIRZ Credit Generated	2024-25 TIRZ Credit Applied (Annual Installment)	2024-25 Excess TIRZ Credit (Future Principal Reduction)	2025-26 TIRZ Credit Generated	2025-26 TIRZ Credit Applied (Annual Installment)	2025-26 Excess TIRZ Credit (Future Principal Reduction)	Total TIRZ Credit Generated to Date	Total TIRZ Credits Applied to Annual Installments	Total Excess TIRZ Credit (Future Principal Reduction)	Remaining Available TIRZ Credit
223383	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223384	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223385	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223386	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223387	60	\$42,805.96	\$71.21	(\$71.21)	\$0.00	\$283.53	(\$283.53)	\$0.00	\$402.36	(\$402.36)	\$0.00	\$42,403.60
223388	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223389	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223390	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223391	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223392	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223393	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223394	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223395	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223396	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223397	55	\$40,665.67	\$71.22	(\$71.22)	\$0.00	\$283.54	(\$283.54)	\$0.00	\$400.00	(\$400.00)	\$0.00	\$40,265.67
223398	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223399	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
223400	50	\$36,813.13	\$71.23	(\$71.23)	\$0.00	\$283.55	(\$283.55)	\$0.00	\$395.74	(\$395.74)	\$0.00	\$36,417.39
Total		\$6,574,568.17	\$10,098.60	(\$10,098.60)	\$0.00	\$32,715.23	(\$32,715.23)	\$0.00	\$50,127.83	(\$50,127.83)	\$0.00	\$6,524,440.34

1 - Applicable TIRZ Credit is capped at an amount so that the net Annual Installment billed does go below a tax rate equivalent of \$0.368.

APPENDIX G
PREPAID PARCELS - PHASE #1A-1B

PHASES #1-1A

Parcel ID	Lot Size	Equivalent Units	Prepayment Date	Assessment Prepaid	Full/Partial
218082	50	0.89	10/31/2023	\$25,615.07	Full
Total		0.89		\$25,615.07	

APPENDIX H
PREPAID PARCELS – PHASE #2A-2B

APPENDIX H

As of June 30, 2025, there have been no prepayment of Phase #2A-2B Assessments for any Parcel within the PID.

APPENDIX I
ASSESSED VALUES PER PHASE

Kaufman Public Improvement District No. 1
2025 Preliminary Assessed Values

Phase	Parcels¹	2025 Assessed Value²
Phase #1A-1B Parcels	127	\$46,117,414.69
Phase #2A-2B Parcels	168	\$11,730,913
Total	295	\$57,848,328

1 - Includes residential and open space lots.

2 - Values shown reflect the 2025 assessed values per KCAD online records.

APPENDIX J
PID ASSESSMENT NOTICE

PID Assessment Notice

NOTICE OF OBLIGATION TO PAY PUBLIC IMPROVEMENT DISTRICT ASSESSMENT TO
THE CITY OF KAUFMAN, TEXAS
CONCERNING THE FOLLOWING PROPERTY

[insert property address]

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Kaufman, Texas (the "City"), for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within the Kaufman Public Improvement District No. 1 (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City. The exact amount of each annual installment will be approved each year by the City Council in the Annual Service Plan Update for the District. More information about the assessments, including the amounts and due dates, may be obtained from the City or MuniCap, Inc., the District Administrator for the City, located at 600 E. John Carpenter Fwy, Suite 150, Irving, Texas 75062 and available by telephone at (469) 490-2800 or (866) 648-8482 (toll free) and email at txpid@municap.com.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

Date: _____

Signature of Seller

Signature of Seller

The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.

Date: _____

Signature of Purchaser

Signature of Purchaser

STATE OF TEXAS

§

§

COUNTY OF _____

§

The foregoing instrument was acknowledged before me by _____ and _____, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument, and acknowledged to me that he or she executed the same for the purposes therein expressed, in the capacity stated and as the act and deed of the above-referenced entities as an authorized signatory of said entities.

Given under my hand and seal of office on this _____, 20__.

Notary Public, State of Texas



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 17.

Dept.: Administration

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-20-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 2, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 2 as set forth in Exhibit "A" to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. ("Prairie Creek")

BACKGROUND:

This is the annual update to the Prairie Creek Service & Assessment Plan. Each property owner is identified in this plan and its corresponding assessment for Tax Year 2025 in accordance with the Public Improvement District #2 enabling ordinance.

Author:
Mike Holder, City Manager

Reviewed:
Mike Holder, City Manager

Cost: **Funds Available:** **Source:**

Recommendation: Staff recommends approval of Ordinance O-20-25 as presented.

**KAUFMAN
PUBLIC IMPROVEMENT DISTRICT NO. 2**

CITY OF KAUFMAN, TEXAS

**ANNUAL SERVICE PLAN UPDATE
(ASSESSMENT YEAR 9/15/25 – 9/14/26)**

**AS APPROVED BY CITY COUNCIL ON:
JULY 28, 2025**

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

KAUFMAN

PUBLIC IMPROVEMENT DISTRICT NO. 2

ANNUAL SERVICE PLAN UPDATE (ASSESSMENT YEAR 9/15/25 – 9/14/26)

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I. INTRODUCTION

A. INTRODUCTION

The Kaufman Public Improvement District No. 2 (the “PID”) was created pursuant to the PID act and a resolution of the City Council (the “City Council”) of the City of Kaufman, Texas, (the “City”) on December 20, 2021, to finance certain public improvement projects for the benefit of the property in the PID.

A service and assessment plan (the “Service and Assessment Plan”) was prepared at the direction of the City identifying the Authorized Improvements to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. Reimbursement obligations for the PID Reimbursement Agreement, in the aggregate principal amount of \$1,106,000 are secured by Assessments (the “Assessments”). Pursuant to the PID Act, the Service and Assessment Plan must be reviewed and updated annually. This document is the annual update of the Service and Assessment Plan for 2025-26 (the “Annual Service Plan Update”).

The City also adopted Assessment Rolls identifying the assessments on each Parcel within the PID, based on the method of assessment identified in the Service and Assessment Plan. This Annual Service Plan Update also updates the Assessment Rolls for 2025-26 as shown in Appendix D and Appendix E.

Effective September 1, 2021, the Texas legislature passed House Bill 1543 as an amendment to the PID Act, requiring, among other things, (i) all Service and Assessment Plans and Annual Service Plan Updates be approved through City ordinance or order to be filed with the county clerk of each county in which all or part of the PID is located within seven days and (ii) include a copy of the notice form required by Section 5.014 of the Texas Property Code (the “PID Assessment Notice”) as disclosure of the obligation to pay PID Assessments. In light of these amendments to the PID Act, this Annual Service Plan Update includes a copy of the PID Assessment Notice as Appendix F, and a copy of this Annual Service Plan Update will be filed with the county clerk in each county in which all or a part of the PID is located not later than seven (7) days after the date the governing body of the City approves this Annual Service Plan Update.

Section 372.013 of the PID Act, as amended, stipulates that a person who proposes to sell or otherwise convey real property that is located in the PID, except in certain situations described in the PID Act, shall first give to the purchaser of the property a copy of the completed PID Assessment Notice. The PID Assessment Notice shall be given to a prospective purchase before the execution of a binding contract of purchase and sale, either separately or as an addendum or paragraph of a purchase contract. In the event, that a contract of purchase and sale is entered into without the seller-provided the required notice, the purchaser, subject to certain exceptions described in the PID act, is entitled to terminate the contract.

The PID Assessment Notice shall be executed by the seller and must be filed in the real property records of the County in which the property is located at the closing of the purchase and sale of the property.

Capitalized terms in this section not defined herein shall have the meanings assigned to such terms in the Service and Assessment Plan.

B. DEFINITIONS

Capitalized terms used herein shall have the meanings ascribed to them as follows:

“Actual Cost(s)” means, with respect to an Authorized Improvement, the demonstrated, reasonable, allocable, and allowable costs of constructing such Authorized Improvement. Actual Cost may include: (a) the costs for the design, planning, financing, administration, management, acquisition, installation, construction and/or implementation of such Authorized Improvement, including general contractor and construction management fees, if any, (b) the costs of preparing the construction plans for such Authorized Improvement, (c) the fees paid for obtaining permits, licenses or other governmental approvals for such Authorized Improvement, (d) the costs for external professional costs associated with such Authorized Improvement, such as engineering, geotechnical, surveying, land planning, architectural landscapers, advertising, marketing and research studies, appraisals, legal, accounting and similar professional services, and taxes, (e) the costs of all labor, bonds and materials, including equipment and fixtures, incurred by contractors, builders and material men in connection with the acquisition, construction or implementation of the Authorized Improvements, and (f) all related permitting, zoning and public approval expenses, architectural, engineering, legal, and consulting fees, financing charges, taxes, governmental fees and charges (including inspection fees, permit fees, development fees), insurance premiums and miscellaneous expenses.

Actual Costs may include general contractor’s fees in an amount up to a percentage equal to the percentage of work completed and accepted by the City or construction management fees in an amount up to five percent of the eligible Actual Costs described in a Certification for Payment. The amounts expended on legal costs, taxes, governmental fees, insurance premiums, permits, financing costs, and appraisals shall be excluded from the base upon which the general contractor and construction management fees are calculated.

“Administrative Expenses” means the administrative, organization, maintenance and operation costs associated with, or incidental to, the administration, organization, maintenance and operation of the PID, including, but not limited to, the costs of: (i) creating and organizing the PID, including conducting hearings, preparing notices and petitions, and all costs incident thereto, including engineering fees, legal fees and consultant fees, (ii) the annual administrative, organization, maintenance, and operation costs and expenses associated with, or incident and allocable to, the administration, organization, maintenance, and operation of the PID and the Authorized Improvements, (iii) computing, levying, billing and collecting Assessments or the Annual Installments thereof, (iv) maintaining the record of installments of the Assessments and the system of registration and transfer of the Bonds, (v) issuing, paying and redeeming the Bonds, (vi) investing or depositing of monies, (vii) complying with the PID Act and other laws applicable

to the Bonds, (viii) the Trustee's reasonable fees and expenses relating to any bonds, (ix) legal counsel, engineers, accountants, financial advisors, investment bankers or other consultants and advisors, and (x) administering the construction of the Authorized Improvements. Administrative Expenses do not include payment of the actual principal of, redemption premium, if any, and interest on any Bonds or any costs of issuance associated with any Bonds. Administrative Expenses collected and not expended for actual Administrative Expenses shall be carried forward and applied to reduce Administrative Expenses in subsequent years to avoid the over-collection of amounts to pay Administrative Expenses.

“Administrator” means the employee or designee of the City, identified in any indenture of trust relating to the Bonds or in any other agreement approved by the City Council, who shall have the responsibilities provided for herein.

“Annual Installment” means, with respect to each Parcel, each annual payment of: (i) the Assessments including both principal and interest, as shown on the Assessment Roll attached hereto as Appendix G, as applicable, or in an Annual Service Plan Update, and calculated as provided in Section VI of this Service and Assessment Plan, and (ii) the Administrative Expenses.

“Annual Service Plan Update” has the meaning set forth in the second paragraph of Section IV of this Service and Assessment Plan.

“Assessed Property” means the property that benefits from the Authorized Improvements to be provided by the PID on which Assessments have been imposed as shown in each Assessment Roll, as each Assessment Roll is updated each year by the Annual Service Plan Update. Assessed Property includes Parcels within the PID other than Non-Benefited Property.

“Assessment” means an assessment levied against a Parcel imposed pursuant to an Assessment Ordinance and the provisions herein, as shown on any Assessment Roll, subject to reallocation upon the subdivision of such Parcel or reduction according to the provisions herein and the PID Act. An Assessment for a Parcel consists of the Annual Installments to be collected in all years including the portion of those Annual Installments collected to pay Administrative Expenses and interest on all Assessments.

“Assessment Ordinance” means an Assessment Ordinance adopted by the City Council approving the Service and Assessment Plan (including amendments or supplements to the Service and Assessment Plan) and levying the Assessments.

“Assessment Revenues” mean the revenues actually received by or on behalf of the City from the collection of Assessments.

“Assessment Roll” means the Assessment Roll included in this Service and Assessment Plan as Appendix G or any other Assessment Roll in an amendment or supplement to this Service and Assessment Plan or in an Annual Service Plan Update, as each may be updated, modified, or amended from time to time in accordance with the procedures set forth in this Service and Assessment Plan and in the PID Act.

“Authorized Improvements” mean those public improvements described in Appendix B of this Service and Assessment Plan and Section 372.003 of the PID Act, constructed and installed in accordance with this Service and Assessment Plan, and any future updates and/or amendments.

“Budgeted Cost(s)” means the amounts budgeted to construct the Authorized Improvements as used in the preparation of this Service and Assessment Plan.

“Certification for Payment” means the certificate to be provided by the Developer, or his designee, to substantiate the Actual Cost of one or more Authorized Improvements.

“City” means the City of Kaufman, Texas.

“City Council” means the duly elected governing body of the City.

“County” means Kaufman County, Texas.

“Delinquent Collection Costs” mean interest, penalties and expenses incurred or imposed with respect to any delinquent installment of an Assessment in accordance with the PID Act and the costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the Assessed Property, including attorney’s fees.

“Developer” means SRP Development, LLC, a Texas limited liability corporation.

“Development Agreement” means a certain development agreement by and between the City and SRP Development, LLC, and related to the Property effective December 20, 2021, and as the same may be amended from time to time.

“Homeowner Association” means a homeowner’s association or property owners’ association established for the benefit of property owners within the boundaries of the PID.

“Homeowner Association Property” means property within the boundaries of the PID that is owned by or irrevocably offered for dedication to, whether in fee simple or through an exclusive use easement, a homeowner’s association.

“Lot” means a tract of land described as a “lot” in a subdivision plat recorded in the official public records of the County.

“Lot Type” means a classification of final building lots with similar characteristics (e.g. commercial, light industrial, multifamily residential, single-family residential, etc.), as determined by the Administrator and confirmed by the City Council as shown in Appendix F. In the case of single-family residential lots, the Lot Type shall be further defined by classifying the residential lots by the estimated average home value for each home at the time of assessment levy, considering factors such as density, lot size, proximity to amenities, view premiums, location, and any other factors that may impact the average home value on the lot, as determined by the Administrator and confirmed by the City Council.

“Maximum Assessment Per Lot” means an Assessment per Lot of \$17,555.56.

“Non-Benefited Property” means Parcels that accrue no special benefit from the Authorized Improvements, including Homeowner Association Property, Public Property and easements that create an exclusive use for a public utility provider to the extent they accrue no special benefit. Property identified as Non-Benefited Property that is not assessed at the time the Assessments (i) are imposed or (ii) are reallocated pursuant to a subdivision of a Parcel. Assessed Property converted to Non-Benefited Property, if the Assessments may not be reallocated pursuant to the provisions herein, remains subject to the Assessments and requires the Assessments to be prepaid as provided for in Section VI.C.

“Parcel” or **“Parcels”** means a parcel or parcels within the PID identified by either a tax map identification number assigned by the Kaufman Central Appraisal District for real property tax purposes or by lot and block number in a final subdivision plat recorded in the real property records of the County.

“PID” has the meaning set forth in Section I.A of this Service and Assessment Plan.

“PID Act” means Texas Local Government Code Chapter 372, Public Improvement District Assessment Act, Subchapter A, Public Improvement Districts, as amended.

“Prepayment Costs” mean interest and expenses to the date of prepayment, plus any additional expenses related to the prepayment, reasonably expected to be incurred by or imposed upon the City as a result of any prepayment of an Assessment.

“Public Property” means property within the boundaries of the PID that is owned by or irrevocably offered for dedication to the federal government, the State of Texas, the County, the City, a school district or any other public agency, whether in fee simple or through an exclusive use easement.

“Reimbursement Agreement” means that certain Kaufman Public Improvement District No. 2 Reimbursement Agreement dated as of July 25, 2022 by and between the City and the Developer in which the Developer agrees to fund certain Actual Costs of Authorized Improvements and the City agrees to reimburse the Developer for a portion of such Actual Costs funded by the Developer with interest as permitted by the PID Act.

“Service and Assessment Plan” or **“SAP”** means this Service and Assessment Plan prepared for the PID pursuant to the PID Act, as the same may be amended from time to time.

II. UPDATE OF THE SERVICE PLAN

A. UPDATED SOURCES AND USES FOR PUBLIC IMPROVEMENTS

Pursuant to the Service and Assessment Plan adopted on July 25, 2022, the initial total estimated costs of the Authorized Improvements were equal to \$3,210,118. According to the Developer, the current costs spent to date for the Authorized Improvements are \$3,210,118, and the updated budget remains unchanged from the initial total estimated costs.

According to the Developer, the Authorized Improvements have been completed and accepted by the City in the fourth quarter of 2022.

Table II-A-1 below summarizes the updated sources and uses of funds required to construct the Authorized Improvements of the PID.

Table II-A-1
Updated Sources and Uses

Sources of Funds	Initial Estimated Budget ¹	Actual Cost ¹	Variance
Par Amount	\$1,106,000	\$1,106,000	\$0
Other funding sources	\$2,104,118	\$2,104,118	\$0
Total Sources	\$3,210,118	\$3,210,118	\$0
Uses of Funds			
<i>Major Improvements</i>			
Road improvements	\$854,993	\$854,993	\$0
Water improvements	\$324,899	\$324,899	\$0
Sanitary sewer improvements	\$265,377	\$265,377	\$0
Storm drainage improvements	\$918,426	\$918,426	\$0
Landscaping and trail improvements	\$175,875	\$175,875	\$0
Other soft and miscellaneous costs	\$670,548	\$670,548	\$0
<i>Subtotal: Authorized Improvements</i>	<i>\$3,210,118</i>	<i>\$3,210,118</i>	<i>\$0</i>
Total Uses	\$3,210,118	\$3,210,118	\$0

¹ - Information provided by the Developer as of September 26, 2022.

B. FIVE YEAR SERVICE PLAN

According to the PID act, a service plan must cover a period of five years.

The budget for the Authorized Improvements is shown in Table II-A-1 above, and the Annual Installments expected to be collected for those costs during the next five years are shown in Table II-B-1 on the following page.

Table II-B-1
Annual Installments (2022-2031)

Assessment Year Ending 09/15	Projected Annual Installments¹
2022-2025	\$171,185
2026	\$91,613
2027	\$90,630
2028	\$90,660
2029	\$90,604
2030	\$90,500
2031	\$90,348
Total	\$715,540

1 - Assessment year ending 2022-2026 reflects actual Annual Installments billed or to be billed. Assessment years ending 2027-2031 reflect projected Annual Installments and are subject to change.

C. STATUS OF DEVELOPMENT

According to the Kaufman County Appraisal District (“KCAD”), the final plat of the PID was recorded on October 18, 2021, for 63 residential Lots.

According to the City, there have been sixty-three (63) permits issued for the PID as of May 31, 2024. Table II-C-1 below summarizes the number of building permits issued and the completed homes for the PID.

Table II-C-1
Completed Homes

Status	As of May 31, 2024
Completed Homes ¹	63
Building Permits Issued ¹	63

1 - Information provided by the City as of May 31, 2024.

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D. ANNUAL BUDGET

Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty Annual Installments of principal and interest beginning with the tax year following the earlier of: (i) with tax bills sent the first October following the issuance of a building permit for each Lot, such that Assessments are billed only for Lots for which a building permit has been issued, or (ii) with tax bills sent the first October occurring after the expiration of two years from the date of the levy of Assessments on the Assessed Property, such that all Assessments not otherwise being collected, shall begin collection immediately after the expiration of such two year period.

Pursuant to the Service and Assessment Plan, each Assessment shall bear interest at the rate on the Reimbursement Agreement. The effective interest rate is 4.82 percent for 2025-26. These payments, the “Annual Installments” of the Assessments, if any, shall be billed by the City in 2025 and will be delinquent on February 1, 2026.

Pursuant to the Service and Assessment Plan, each Annual Installment, including the interest on the unpaid amount of an Assessment, shall be updated annually. Each Annual Installment together with interest thereon shall be delinquent if not paid prior to February 1 of the following year.

According to the City, building permits for fifty-seven (57) Lots have been issued as of May 31, 2023. As a result, condition (i) has been satisfied for the respective fifty-seven (57) Lots, and the first Annual Installment will be due no later than January 31, 2024, for each lot, of which twenty-eight (28) Annual Installments remain outstanding.

Additionally, the City reported that building permits for all remaining Lots within the PID have been issued as of May 31, 2024. As a result, condition (i) has been satisfied for the respective six (6) Lots, and the first Annual Installment will be due no later than January 31, 2025 for each Lot, of which twenty-nine (29) Annual Installments remain outstanding.

Table II-D-1 below shows the amount of Assessments applicable to all Lots triggered as of May 31, 2024. As of May 31, 2024, the Assessment for all Lots had been triggered.

Table II-D-1
Assessments on Lots with Building Permits as of May 31, 2024¹

Trigger Period	Annual Installment Condition Trigger	Number of Lots ¹	Total Assessments ²
2023-24	Condition (i)	57	\$1,000,667
2024-25	Condition (i)	6	\$105,333
Total		63	\$1,106,000

1 – Number of Lots represents the issuance of building permits according to the City as of May 31, 2024.

2 – See the 2025-26 Assessment Rolls for the current total outstanding Assessment balances.

Pursuant to the Service and Assessment Plan, the Annual Service Plan Update will show the remaining balance of the Assessments, the Annual Installment due for 2025-26 and the administrative expenses to be collected from each Parcel. Annual administrative expenses shall be allocated to each Parcel pro rata based on the Annual Installment on a Parcel to the total Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under applicable documents including the Service and Assessment Plan.

Annual Budgets for the Repayment of Indebtedness

Debt service proportionately allocated to each Lot where a building permit was issued will be paid on the Reimbursement Agreement from the collection of the Annual Installments. In addition, Annual Collection Costs are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments.

Annual Installments to be collected for 2025-26

The proportional budget for the PID will be paid from the collection of Annual Installments collected for 2025-26 as shown in Table II-D-2 below.

Table II-D-2
Budget for the Annual Installments
to be collected for 2025-26

Descriptions	Budget for all Lots Based on Trigger Period		Total
	2023-24	2024-25	
Interest payment on or after March 1, 2026	\$23,309	\$2,497	\$25,807
Interest payment on or after September 1, 2026	\$23,309	\$2,497	\$25,807
Principal payment on September 1, 2026	\$17,190	\$1,810	\$19,000
<i>Subtotal debt service on R.A.</i>	<i>\$63,809</i>	<i>\$6,804</i>	<i>\$70,613</i>
Administrative Expenses	\$19,000	\$2,000	\$21,000
<i>Subtotal Expenses</i>	<i>\$19,000</i>	<i>\$2,000</i>	<i>\$21,000</i>
Available Administrative Expense account	\$0	\$0	\$0
<i>Subtotal funds available</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>
Annual Installments	\$82,809	\$8,804	\$91,613

Debt Service Payments

Table II-D-3 on the following page shows the Annual Installments to be collected for principal and interest based on the outstanding Assessment balance for each trigger period and the effective interest rate of 4.82 percent.

Table II-D-3
Principal and Interest to be Collected for 2025-26

Lots in Trigger Period	Outstanding Assessment Balance	Principal	Effective Interest Rate	3/1 Interest	9/1 Interest	Annual Installments to be Collected for Principal and Interest
2023-24	\$967,190	\$17,190	4.82%	\$23,309	\$23,309	\$63,809
2024-25	\$103,619	\$1,810	4.82%	\$2,497	\$2,497	\$6,804
Total	\$1,070,810	\$19,000		\$25,807	\$25,807	\$70,613

1- The numbers in this and subsequent tables are in some cases shown rounded to the nearest dollar; however, the calculations are made to the cent.

Administrative Expenses

As shown in Table II-D-4 below, annual administrative expenses include the City, Administrator, and contingency fees.

Table II-D-4
Administrative Budget Breakdown

Lots in Trigger Period	2025-26 Estimated Budget
2023-24	\$19,000
2024-25	\$2,000
Total	\$21,000

Available Administrative Expense Account

As of May 31, 2025, the current balance is anticipated to be used for the payment of current year administrative expenses through January 31, 2026. As a result, funds are not anticipated to be available in the Administrative Account to reduce the 2025-26 Annual Installment.

E. ANNUAL INSTALLMENTS PER UNIT

According to the Service and Assessment Plan, the Annual Installments shall be collected in an amount sufficient to pay (i) principal and interest on the Reimbursement Agreement and (ii) to cover Administrative Expenses of the PID.

According to the Developer, sixty-three (63) units were anticipated to be built within the PID. See Table II-D-1 of this report for the number of Lots triggered for Annual Installment collection beginning with the 2023-24 cycle.

The Annual Installment to be collected from each Lot triggered in 2023-24 within the PID where Annual Installment collection has been triggered is calculated by multiplying the Annual Installment for each unit shown in Table II-E-1 on the following page by the total number of Lots triggered in 2023-24 within the PID.

Table II-E-1
Annual Installment Per Unit
Lots in 2023-24 Trigger Period

Budget Item	Net Budget Amount¹	Annual Installment per Unit²
Principal	\$17,190.48	\$301.59
Interest	\$46,618.58	\$817.87
Administrative Expenses	\$19,000.00	\$333.33
Total	\$82,809.06	\$1,452.79

1- Refer to Table II-D-2 of this report for additional budget details.

2- Based on the current outstanding 57 units.

The Annual Installment to be collected from each Lot triggered in 2024-25 within the PID where Annual Installment collection has been triggered is calculated by multiplying the Annual Installment for each unit shown in Table II-E-2 below by the total number of Lots triggered in 2024-25 within the PID.

Table II-E-2
Annual Installment Per Unit
Lots in 2024-25 Trigger Period

Budget Item	Net Budget Amount¹	Annual Installment per Unit²
Principal	\$1,809.52	\$301.59
Interest	\$4,994.44	\$832.41
Administrative Expenses	\$2,000.00	\$333.33
Total	\$8,803.96	\$1,467.33

1- Refer to Table II-D-2 of this report for additional budget details.

2- Based on the current outstanding six units.

The list of Parcels within the PID, the lot type of the Parcels, the total outstanding Assessment, the annual principal and interest, the Administrative Expenses, and the Annual Installment to be collected for 2025-26 are shown in the Assessment Roll Summaries attached hereto as Appendix D and Appendix E.

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III. UPDATE OF THE ASSESSMENT PLAN

The Service and Assessment Plan adopted by the City Council provided that the Authorized Improvement Costs shall be allocated to the Assessed Property equally on the basis of the number of residential dwelling units anticipated to be built on each Parcel once such property is fully developed and that such method of allocation will result in the imposition of equal shares of the Authorized Improvement Costs to Parcels similarly benefited.

This method of assessing property has not been changed and Assessed Property will continue to be assessed as provided for in the Service and Assessment Plan.

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IV. UPDATE OF THE ASSESSMENT ROLL

Pursuant to the original Service and Assessment Plan, the Assessment Rolls shall be updated each year to reflect:

(i) the identification of each Parcel (ii) the Assessment for each Parcel of Assessed Property, including any adjustments authorized by this Service and Assessment Plan or in the PID Act; (iii) the Annual Installment for the Assessed Property for the year (if the Assessment is payable in installments); and (iv) payments of the Assessment, if any, as provided by Section VI.E of this Service and Assessment Plan.

The summary of updated Assessment Rolls is shown in Appendix D of this report. Each Parcel in the PID is identified, along with the Assessment on each Parcel and the Annual Installment to be collected from each Parcel. Assessments are to be reallocated for the subdivision of any Parcels.

A. PARCEL UPDATES

According to the Service and Assessment Plan, upon the subdivision of any Parcel, the Administrator shall reallocate the Assessment for the Parcel prior to the subdivision among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Assessment for each new subdivided Parcel.
- B = the Assessment for the Parcel prior to subdivision.
- C = the estimated units to be built on each newly subdivided Parcel.
- D = the sum of the estimated number of units to be built on all of the new subdivided Parcels.

The calculation of the estimated number of units to be built on a Parcel shall be performed by the Administrator and confirmed by the City Council based on the information available regarding the use of the Parcel. The estimate as confirmed shall be conclusive. The number of units to be built on a Parcel may be estimated by net land area and reasonable density ratios.

According to the Kaufman County Appraisal District, the final plat of the PID was recorded and recognized by KCAD on October 18, 2021.

As a result, individual Lots within the PID were billed Annual Installments, subject to their respective trigger date, beginning in tax year 2022.

B. PREPAYMENT OF ASSESSMENTS

There have been no prepayments of Assessments as of June 30, 2025.

The complete Assessment Rolls are available for review at the City Hall, located at 209 S. Washington Street, Kaufman, Texas 75142.

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APPENDIX A
PID MAP

APPENDIX B
PREPAID PARCELS

As of June 30, 2025, there have been no prepayments for any Parcel within the PID.

APPENDIX C
2025 ASSESSED VALUES

Parcels	2025 Assessed Value^{1,2}
All Parcels	\$17,823,319
Total	\$17,823,319

1 – Based on Information from Kaufman Central Appraisal District as of May 15, 2025.

2 – Parcels reporting an assessed value of N/A represent confidential parcels.

APPENDIX D
ASSESSMENT ROLL SUMMARY – LOTS TRIGGERED IN 2023-24

Appendix D
2025-26 Assessment Roll Summary
Lots Triggered in 2023-24

Parcel	Estimated No. of units	Lot Size	Lot Type	Total Outstanding Assessment	Principal	Interest	Administrative Expense	Annual Installment
217359	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217377	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217378	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217379	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217388	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217389	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217390	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217391	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217392	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217393	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217397	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217398	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217399	1	70	1	\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
235033				\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
217400	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217401	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217402	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217403	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217404	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217405	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217406	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217407	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217445	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217454	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217455	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217456	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217457	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217498	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217446	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217447	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217448	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217449	1	70	1	\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
233097				\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
217450	1	70	1	\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
230903				\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
217451	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217452	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217453	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217458	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217467	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217468	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217469	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217470	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217471	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217472	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217473	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217474	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217475	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217476	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217459	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217477	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217478	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217479	1	70	1	\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
235673				\$8,484.13	\$150.79	\$408.93	\$166.67	\$726.40
217460	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217461	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217462	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217463	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217464	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217465	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
217466	1	70	1	\$16,968.25	\$301.59	\$817.87	\$333.33	\$1,452.79
Total	57			\$967,190.48	\$17,190.48	\$46,618.58	\$19,000.00	\$82,809.06

APPENDIX E
ASSESSMENT ROLL SUMMARY – LOTS TRIGGERED IN 2024-25

Appendix E
2025-26 Assessment Roll Summary
Lots Triggered in 2024-25

Parcel	Estimated No. of units	Lot Size	Lot Type	Total Outstanding Assessment	Principal	Interest	Administrative Expense	Annual Installment
217394	1	70	1	\$17,269.84	\$301.59	\$832.41	\$333.33	\$1,467.33
217395	1	70	1	\$8,634.92	\$150.79	\$416.20	\$166.67	\$733.66
235711				\$8,634.92	\$150.79	\$416.20	\$166.67	\$733.66
217396	1	70	1	\$17,269.84	\$301.59	\$832.41	\$333.33	\$1,467.33
217495	1	70	1	\$17,269.84	\$301.59	\$832.41	\$333.33	\$1,467.33
217496	1	70	1	\$17,269.84	\$301.59	\$832.41	\$333.33	\$1,467.33
217497	1	70	1	\$17,269.84	\$301.59	\$832.41	\$333.33	\$1,467.33
Total	6			\$103,619.05	\$1,809.52	\$4,994.44	\$2,000.00	\$8,803.96

APPENDIX F
PID ASSESSMENT NOTICE

PID Assessment Notice

AFTER RECORDING RETURN TO:

_____]¹

NOTICE OF OBLIGATION TO PAY IMPROVEMENT DISTRICT ASSESSMENT TO
CITY OF KAUFMAN, TEXAS
CONCERNING THE FOLLOWING PROPERTY

STREET ADDRESS

LOT TYPE _____ PRINCIPAL ASSESSMENT: \$ _____

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Kaufman, Texas (the "City"), for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within ***Kaufman Public Improvement District No. 2*** (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City. The exact amount of each annual installment will be approved each year by the City Council in the annual service plan update for the district. More information about the assessments, including the amounts and due dates, may be obtained from the City.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

¹ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Kaufman County.

The undersigned seller acknowledges providing a separate copy of the notice required by Section 5.014 of the Texas Property Code including the current information required by Section 5.0143, Texas Property Code, as amended, at the closing of the purchase of the real property at the address above.

DATE:

DATE:

SIGNATURE OF SELLER

SIGNATURE OF SELLER

STATE OF TEXAS

§

§

COUNTY OF KAUFMAN

§

The foregoing instrument was acknowledged before me by _____ and _____, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument and acknowledged to me that he or she executed the same for the purposes therein expressed.

Given under my hand and seal of office on this _____, 20__.

Notary Public, State of Texas]²

² To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Kaufman County.

ORDINANCE NO. O-20-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, ACCEPTING AND APPROVING AN UPDATE OF THE SERVICE AND ASSESSMENT PLAN AND AN UPDATED ASSESSMENT ROLL 2025-2026 FOR THE CITY OF KAUFMAN PUBLIC IMPROVEMENT DISTRICT NO. 2 (“PID 2”) IN COMPLIANCE WITH CHAPTER 372 OF THE TEXAS LOCAL GOVERNMENT CODE; MAKING AND ADOPTING FINDINGS; PROVIDING FOR THE INCORPORATION OF FINDINGS; ACCEPTING AND APPROVING THE ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL FOR PID 2 FOR 2025-2026, ATTACHED HERETO AS EXHIBIT “A”; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE AND FILING. (“PRAIRIE CREEK”)

WHEREAS, on December 20, 2021, after due notice, the City Council of the City of Kaufman, Texas (the “City Council”) held the public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code, as amended (the “PID Act”) and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. R-39-21 adopted by a majority of the members of the City Council, authorized the PID in accordance with its finding as to the advisability of the public improvements and services; and

WHEREAS, on July 25, 2022, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-18-22 approving the 2022-2023 Service and Assessment Plan and Assessment Roll for the Kaufman Public Improvement District No. 2 (the “Assessment Ordinance”); and

WHEREAS, on July 24, 2023, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-14-23 approving the 2023-2024 Service and Assessment Plan and Assessment Roll for the Kaufman Public Improvement District No. 2 (the “Assessment Ordinance”); and

WHEREAS, on July 22, 2024, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-16-24 approving the 2024-2025 Service and Assessment Plan and Assessment Roll for the Kaufman Public Improvement District No. 2 (the “Assessment Ordinance”); and

WHEREAS, Section 372.013 of the PID Act and the Service and Assessment Plan require that the Service and Assessment Plan and Assessment Roll be annually reviewed and updated; and

WHEREAS, the City Council is contemplating the issuance of bonds at a future date for authorized costs associated with PID 2 which bonds will be secured directly and

indirectly, respectively, by the assessments levied against the property comprising of PID 2 in accordance with state law; and

WHEREAS, the Annual Service Plan Update and updated Assessment Roll attached as Exhibit “A” hereto reflects prepayments, property divisions, and changes to the budget allocation for District public improvements that occur during the year, if any; and

WHEREAS, the City Council now desires to proceed with the adoption of this Ordinance which supplements the Assessment Ordinance and approves and adopts the Annual Service Plan Update and the Updated Assessment Roll attached thereto, in conformity with the requirements of the PID Act, for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. INCORPORATION OF FINDINGS. The findings and determinations set forth in the preambles above are incorporated herein for all purposes and are hereby adopted.

SECTION 2. ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL. The Annual Service Plan Update and Updated Assessment Roll for PID 2 for 2025-2026 are attached hereto as **Exhibit “A”** are hereby accepted and approved and compliance with the PID Act in all matters is required.

SECTION 3. CUMULATIVE REPEALER. That this Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 4. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

SECTION 5. EFFECTIVE DATE/FILING. This Ordinance shall take effect upon its passage and publication as required by law. The City Secretary is directed to publish the caption of this Ordinance as required law, and not later than the seventh day after the date of the adoption of this Ordinance, the City Secretary is hereby authorized and directed to file a copy of this Ordinance with the Annual Service Plan Update and Updated Assessment Roll for PID 2 for 2025-2026 (**Exhibit "A"**) with the Kaufman County Clerk and any other County.

PASSED, APPROVED, AND ADOPTED on this 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

EXHIBIT A
ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL
(PID 2 - 2025-2026)
(PRAIRIE CREEK)



Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 18.

Dept.: Administration

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-21-25, an Ordinance of the City Council of the City of Kaufman, Texas, accepting and approving an Annual Service Plan Update and Assessment Roll 2025-2026 for the Kaufman Public Improvement District No. 3, in compliance with Chapter 372 of the Texas Local Government Code, as amended; accepting and approving the Annual Service Plan Update and Updated Assessment Roll for PID 3 as set forth in Exhibit "A" to the Ordinance providing for payment of the assessments in accordance with Chapter 372; providing for the method of assessment and the payment of the assessments, providing penalties and interest on delinquent assessments and compliance with all other legal requirements providing for severability, and providing an effective date. ("Freeman Farms")

BACKGROUND:

This is the annual update to the Freeman Farm Service & Assessment Plan. Each property owner is identified in this plan and its corresponding assessment for Tax Year 2025 in accordance with the Public Improvement District #3 enabling ordinance.

Author:
Mike Holder, City Manager

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-21-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE NO. O-21-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, ACCEPTING AND APPROVING AN UPDATE OF THE SERVICE AND ASSESSMENT PLAN AND AN UPDATED ASSESSMENT ROLL 2025-2026 FOR THE CITY OF KAUFMAN PUBLIC IMPROVEMENT DISTRICT NO. 3 (“PID 3”) IN COMPLIANCE WITH CHAPTER 372 OF THE TEXAS LOCAL GOVERNMENT CODE; MAKING AND ADOPTING FINDINGS; PROVIDING FOR THE INCORPORATION OF FINDINGS; ACCEPTING AND APPROVING THE ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL FOR PID 3 FOR 2025-2026, ATTACHED HERETO AS EXHIBIT “A”; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE AND FILING. (“FREEMAN FARM”)

WHEREAS, on January 24, 2022, after due notice, the City Council of the City of Kaufman, Texas (the “City Council”) held the public hearing in the manner required by law on the advisability of the public improvements and services described in the petition as required by Sec. 372.009 of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code, as amended (the “PID Act”) and made the findings required by Sec. 372.009(b) of the PID Act and, by Resolution No. R-03-22 adopted by a majority of the members of the City Council, authorized the PID in accordance with its finding as to the advisability of the public improvements and services; and

WHEREAS, on September 30, 2024, after notice and a public hearing conducted in the manner required by law, the City Council adopted Ordinance No. O-22-24 approving the 2024-2025 Service and Assessment Plan and Assessment Roll for the Kaufman Public Improvement District No. 3 (the “Assessment Ordinance”); and

WHEREAS, Section 372.013 of the PID Act and the Service and Assessment Plan require that the Service and Assessment Plan and Assessment Roll be annually reviewed and updated; and

WHEREAS, the City Council is contemplating the issuance of bonds at a future date for authorized costs associated with PID 3, which bonds will be secured directly and indirectly, respectively, by the assessments levied against the property comprising of PID 3 in accordance with state law; and

WHEREAS, the Annual Service Plan Update and updated Assessment Roll attached as Exhibit “A” hereto reflects prepayments, property divisions, and changes to the budget allocation for District public improvements that occur during the year, if any; and

WHEREAS, the City Council now desires to proceed with the adoption of this Ordinance which supplements the Assessment Ordinance and approves and adopts the Annual Service Plan Update and the Updated Assessment Roll attached thereto,

inconformity with the requirements of the PID Act, for the fiscal year beginning October 1, 2025, and ending September 30, 2026.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. INCORPORATION OF FINDINGS. The findings and determinations set forth in the preambles above are incorporated herein for all purposes and are hereby adopted.

SECTION 2. ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL. The Annual Service Plan Update and Updated Assessment Roll for PID 3 for 2025-2026 are attached hereto as **Exhibit "A"** are hereby accepted and approved and compliance with the PID Act in all matters is required.

SECTION 3. CUMULATIVE REPEALER. That this Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 4. SEVERABILITY. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void, or invalid, the validity of the remaining portions of this Ordinance or the application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council that no portion hereof, or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

SECTION 5. EFFECTIVE DATE/FILING. This Ordinance shall take effect upon its passage and publication as required by law. The City Secretary is directed to publish the caption of this Ordinance as required law, and not later than the seventh day after the date of the adoption of this Ordinance, the City Secretary is hereby authorized and directed to file a copy of this Ordinance with the Annual Service Plan Update and Updated Assessment Roll for PID 3 for 2025-2026 (**Exhibit "A"**) with the Kaufman County Clerk and any other County.

PASSED, APPROVED, AND ADOPTED on this 28th day of July 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

EXHIBIT A
ANNUAL SERVICE PLAN UPDATE AND UPDATED ASSESSMENT ROLL
(PID 3 - 2025-2026)
(FREEMAN FARM)

**KAUFMAN
PUBLIC IMPROVEMENT DISTRICT NO. 3
(FREEMAN FARM)**

CITY OF KAUFMAN, TEXAS

**ANNUAL SERVICE PLAN UPDATE
(ASSESSMENT YEAR 9/15/25 – 9/14/26)**

**AS APPROVED BY CITY COUNCIL ON:
JULY 28, 2025**

PREPARED BY:

MUNICAP, INC.
— PUBLIC FINANCE —

KAUFMAN PUBLIC IMPROVEMENT DISTRICT NO. 3
(FREEMAN FARM)

ANNUAL SERVICE PLAN UPDATE
(ASSESSMENT YEAR 9/15/25 – 9/14/26)

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I. INTRODUCTION

A. INTRODUCTION

The Kaufman Public Improvement District No. 3 (the “PID”) was created pursuant to the PID act and Resolution R-03-22 of the City Council (the “City Council”) of the City of Kaufman, Texas, (the “City”) on January 24, 2022, to finance certain public improvement projects for the benefit of the property in the PID.

On September 30, 2024, the City approved issuance of the City of Kaufman, Texas Special Assessment Revenue Bonds, Series 2024 (Kaufman Public Improvement District No. 3 Project) (the “PID Bonds”) in the aggregate principal amount of \$2,898,000 to finance, refinance, provide or otherwise assist in the acquisition, construction and maintenance of the public improvements provided for the benefit of the property in the PID.

A service and assessment plan (the “Service and Assessment Plan”) was prepared at the direction of the City identifying the Authorized Improvements to be provided by the PID, the costs of the Authorized Improvements, the indebtedness to be incurred for the Authorized Improvements, and the manner of assessing the property in the PID for the costs of the Authorized Improvements. Pursuant to the PID Act, the Service and Assessment Plan must be reviewed and updated annually. This document is the annual update of the Service and Assessment Plan for 2025-26 (the “Annual Service Plan Update”).

The City also adopted Assessment Rolls identifying the assessments on each Parcel within the PID, based on the method of assessment identified in the Service and Assessment Plan. This Annual Service Plan Update also updates the Assessment Roll for 2025-26 as shown in Appendix D.

Effective September 1, 2021, the Texas legislature passed House Bill 1543 as an amendment to the PID Act, requiring, among other things, (i) all Service and Assessment Plans and Annual Service Plan Updates be approved through City ordinance or order to be filed with the county clerk of each county in which all or part of the PID is located within seven days and (ii) include a copy of the notice form required by Section 5.014 of the Texas Property Code (the “PID Assessment Notice”) as disclosure of the obligation to pay PID Assessments. In light of these amendments to the PID Act, this Annual Service Plan Update includes a copy of the PID Assessment Notice as Appendix E, and a copy of this Annual Service Plan Update will be filed with the county clerk in each county in which all or a part of the PID is located not later than seven (7) days after the date the governing body of the City approves this Annual Service Plan Update.

Section 372.013 of the PID Act, as amended, stipulates that a person who proposes to sell or otherwise convey real property that is located in the PID, except in certain situations described in the PID Act, shall first give to the purchaser of the property a copy of the completed PID Assessment Notice. The PID Assessment Notice shall be given to a prospective purchase before the execution of a binding contract of purchase and sale, either separately or as an addendum or paragraph of a purchase contract. In the event, that a contract of purchase and sale is entered into without the seller-provided the required

notice, the purchaser, subject to certain exceptions described in the PID act, is entitled to terminate the contract.

The PID Assessment Notice shall be executed by the seller and must be filed in the real property records of the County in which the property is located at the closing of the purchase and sale of the property.

Capitalized terms in this section not defined herein shall have the meanings assigned to such terms in the Service and Assessment Plan.

B. DEFINITIONS

Capitalized terms used herein shall have the meanings ascribed to them as follows:

“Actual Cost(s)” means, with respect to an Authorized Improvement, the demonstrated, reasonable, allocable, and allowable costs of constructing such Authorized Improvement. Actual Cost may include: (a) the costs for the design, planning, financing, administration, management, acquisition, installation, construction and/or implementation of such Authorized Improvement, including general contractor and construction management fees, if any, (b) the costs of preparing the construction plans for such Authorized Improvement, (c) the fees paid for obtaining permits, licenses or other governmental approvals for such Authorized Improvement, (d) the costs for external professional costs associated with such Authorized Improvement, such as engineering, geotechnical, surveying, land planning, architectural landscapers, advertising, marketing and research studies, appraisals, legal, accounting and similar professional services, and taxes, (e) the costs of all labor, bonds and materials, including equipment and fixtures, incurred by contractors, builders and material men in connection with the acquisition, construction or implementation of the Authorized Improvements, and (f) all related permitting, zoning and public approval expenses, architectural, engineering, legal, and consulting fees, financing charges, taxes, governmental fees and charges (including inspection fees, permit fees, development fees), insurance premiums and miscellaneous expenses.

Actual Costs may include general contractor’s fees in an amount up to a percentage equal to the percentage of work completed and accepted by the City or construction management fees in an amount up to five percent of the eligible Actual Costs described in a Certification for Payment. The amounts expended on legal costs, taxes, governmental fees, insurance premiums, permits, financing costs, and appraisals shall be excluded from the base upon which the general contractor and construction management fees are calculated.

“Additional Interest” means the 0.50% additional interest rate charged on Assessments (if applicable) pursuant to Section 372.018 of the PID Act.

“Additional Interest Component” means the amount collected by application of the Additional Interest.

“Administrative Expenses” means the administrative, organization, maintenance and operation costs associated with, or incidental to, the administration, organization, maintenance and operation of

the PID, including, but not limited to, the costs of: (i) creating and organizing the PID, including conducting hearings, preparing notices and petitions, and all costs incident thereto, including engineering fees, legal fees and consultant fees, (ii) the annual administrative, organization, maintenance, and operation costs and expenses associated with, or incident and allocable to, the administration, organization, maintenance, and operation of the PID and the Authorized Improvements, (iii) computing, levying, billing and collecting Assessments or the Annual Installments thereof, (iv) maintaining the record of installments of the Assessments and the system of registration and transfer of the Bonds, (v) issuing, paying and redeeming the Bonds, (vi) investing or depositing of monies, (vii) complying with the PID Act and other laws applicable to the Bonds, (viii) the Trustee's reasonable fees and expenses relating to the Bonds, (ix) legal counsel, engineers, accountants, financial advisors, investment bankers or other consultants and advisors, and (x) administering the construction of the Authorized Improvements. Administrative Expenses do not include payment of the actual principal of, redemption premium, if any, and interest on the Bonds or any costs of issuance associated with the Bonds. Administrative Expenses collected and not expended for actual Administrative Expenses shall be carried forward and applied to reduce Administrative Expenses in subsequent years to avoid the over-collection of amounts to pay Administrative Expenses.

“Administrator” means the employee or designee of the City, identified in any indenture of trust relating to the Bonds or in any other agreement approved by the City Council, who shall have the responsibilities provided for herein.

“Annual Installment” means, with respect to each Parcel, each annual payment of: (i) the Assessments including both principal and interest, as shown on the Assessment Roll attached hereto as Appendix G, as applicable, or in an Annual Service Plan Update, and calculated as provided in Section VI of this Service and Assessment Plan, (ii) the Additional Interest Component designated for the Delinquency and Prepayment Reserve described in Section V of this Service and Assessment Plan, and (iii) the Administrative Expenses.

“Annual Service Plan Update” has the meaning set forth in the second paragraph of Section IV of this Service and Assessment Plan.

“Assessed Property” means the property that benefits from the Authorized Improvements to be provided by the PID on which Assessments have been imposed as shown in each Assessment Roll, as each Assessment Roll is updated each year by the Annual Service Plan Update. Assessed Property includes Parcels within the PID other than Non-Benefited Property.

“Assessment” means an assessment levied against a Parcel imposed pursuant to an Assessment Ordinance and the provisions herein, as shown on any Assessment Roll, subject to reallocation upon the subdivision of such Parcel or reduction according to the provisions herein and the PID Act. An Assessment for a Parcel consists of the Annual Installments to be collected in all years including the portion of those Annual Installments collected to pay Administrative Expenses and interest on all Assessments.

“Assessment Ordinance” means an Assessment Ordinance adopted by the City Council approving the Service and Assessment Plan (including amendments or supplements to the Service and Assessment Plan) and levying the Assessments.

“Assessment Revenues” mean the revenues actually received by or on behalf of the City from the collection of Assessments.

“Assessment Roll” means the Assessment Roll included in this Service and Assessment Plan as Appendix G or any other Assessment Roll in an amendment or supplement to this Service and Assessment Plan or in an Annual Service Plan Update, as each may be updated, modified, or amended from time to time in accordance with the procedures set forth in this Service and Assessment Plan and in the PID Act.

“Authorized Improvements” mean those public improvements described in Appendix B of this Service and Assessment Plan and Section 372.003 of the PID Act, constructed and installed in accordance with this Service and Assessment Plan, and any future updates and/or amendments.

“Bonds” mean any bonds issued by the City in one or more series and secured in whole or in part by the Assessment Revenues.

“Budgeted Cost(s)” means the amounts budgeted to construct the Authorized Improvements as used in the preparation of this Service and Assessment Plan.

“Certification for Payment” means the certificate to be provided by the Developer, or his designee, to substantiate the Actual Cost of one or more Authorized Improvements.

“City” means the City of Kaufman, Texas.

“City Council” means the duly elected governing body of the City.

“County” means Kaufman County, Texas.

“Delinquency and Prepayment Reserve” has the meaning set forth in Section V.F of this Service and Assessment Plan.

“Delinquent Collection Costs” mean interest, penalties and expenses incurred or imposed with respect to any delinquent installment of an Assessment in accordance with the PID Act and the costs related to pursuing collection of a delinquent Assessment and foreclosing the lien against the Assessed Property, including attorney’s fees.

“Developer” means Freeman Farm, a series of EIS Development II, LLC, a Texas limited liability company, and its respective successors and assigns

“Development Agreement” means the Freeman Farm Development Agreement, between the City and between the City and the Developer relating to the Bonds, effective February 16, 2022as amended from time to time.

“Equivalent Units” means, as to any Parcel the number of dwelling units by lot type expected to be built on the Parcel multiplied by the factors calculated and shown in Appendix E attached hereto.

“Homeowner Association” means a homeowner’s association or property owners’ association established for the benefit of property owners within the boundaries of the PID.

“Homeowner Association Property” means property within the boundaries of the PID that is owned by or irrevocably offered for dedication to, whether in fee simple or through an exclusive use easement, a homeowner’s association.

“Lot” means a tract of land described as a “lot” in a subdivision plat recorded in the official public records of the County.

“Lot Type” means a classification of final building lots with similar characteristics (e.g. commercial, light industrial, multifamily residential, single family residential, etc.), as determined by the Administrator and confirmed by the City Council as described in Appendix E and shown in Appendix G. In the case of single family residential lots, the Lot Type shall be further defined by classifying the residential lots by the estimated average home value for each home at the time of assessment levy, considering factors such as density, lot size, proximity to amenities, view premiums, location, and any other factors that may impact the average home value on the lot, as determined by the Administrator and confirmed by the City Council.

“Maximum Assessment Per Unit” means an Assessment per unit for each applicable Lot Type as follows:

Lot Type 1 (60 Ft Lot)	\$25,886.56
Lot Type 2 (50 Ft Lot)	\$21,485.84

“Non-Benefited Property” means Parcels that accrue no special benefit from the Authorized Improvements, including Homeowner Association Property, Public Property and easements that create an exclusive use for a public utility provider to the extent they accrue no special benefit. Property identified as Non-Benefited Property at the time the Assessments (i) are imposed or (ii) are reallocated pursuant to a subdivision of a Parcel, is not assessed. Assessed Property converted to Non-Benefited Property, if the Assessments may not be reallocated pursuant to the provisions herein, remains subject to the Assessments and requires the Assessments to be prepaid as provided for in Section VI.C.

“Parcel” or “Parcels” means a parcel or parcels within the PID identified by either a tax map identification number assigned by the Kaufman Central Appraisal District for real property tax purposes or by lot and block number in a final subdivision plat recorded in the real property records of the County.

“PID” has the meaning set forth in Section I.A of this Service and Assessment Plan.

“PID Act” means Texas Local Government Code Chapter 372, Public Improvement District Assessment Act, Subchapter A, Public Improvement Districts, as amended.

“PID Bonds” mean the certain City of Kaufman, Texas, Special Assessment Revenue Bonds, Series 2024 (Kaufman Public Improvement District No. 3) are secured primarily by Assessment Revenues.

“Prepayment Costs” mean interest and expenses to the date of prepayment, plus any additional expenses related to the prepayment, reasonably expected to be incurred by or imposed upon the City as a result of any prepayment of an Assessment.

“Public Property” means property within the boundaries of the PID that is owned by or irrevocably offered for dedication to the federal government, the State of Texas, the County, the City, a school district or any other public agency, whether in fee simple or through an exclusive use easement.

“Service and Assessment Plan” or **“SAP”** means this Service and Assessment Plan prepared for the PID pursuant to the PID Act, as the same may be amended from time to time.

“Trust Indenture” means an indenture of trust, ordinance or similar document setting forth the terms and other provisions relating to the Bonds, as modified, amended, and/or supplemented from time to time.

“Trustee” means the fiscal agent or trustee as specified in the Trust Indenture, including a substitute fiscal agent or trustee.

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II. UPDATE OF THE SERVICE PLAN

A. UPDATED SOURCES AND USES FOR PUBLIC IMPROVEMENTS

Pursuant to the Service and Assessment Plan adopted on September 30, 2024, the initial total estimated costs of the Authorized Improvements, including PID Bonds issuance costs, were equal to \$5,195,094. According to requisition #1 approved by the City on February 5, 2025, the current costs spent to date for the Authorized Improvements are \$4,046,850, and the updated budget remains unchanged from the initial total estimated costs.

Table II-A-1 below summarizes the updated sources and uses of funds required to construct the Authorized Improvements of the PID.

Table II-A-1
Updated Sources and Uses¹

Sources of Funds	Initial Estimated Budget	Budget Revisions	Updated Budget	Spent to Date	Remaining to Draw
Par Amount	\$2,898,000	\$0	\$2,898,000	\$2,468,100	\$429,900
Other Funding Sources	\$2,297,094	\$0	\$2,297,094	\$1,578,750	\$718,344
Total Sources	\$5,195,094	\$0	\$5,195,094	\$4,046,850	\$1,148,244
Uses of Funds					
<i>Authorized Improvements:</i>					
Roadway Improvements	\$1,558,641	\$0	\$1,558,641	\$1,311,414	\$247,227
Wet Utilities:					
Water Improvements	\$912,610	\$0	\$912,610	\$867,734	\$44,876
Sanitary Sewer Improvements	\$424,260	\$0	\$424,260	\$366,084	\$58,176
Drainage Improvements	\$589,765	\$0	\$589,765	\$491,100	\$98,665
Landscaping and Open Spaces	\$219,875	\$0	\$219,875	\$0	\$219,875
Other Soft and Miscellaneous Costs	\$751,299	\$0	\$751,299	\$271,874	\$479,425
<i>Subtotal Authorized Improvements</i>	<i>\$4,456,450</i>	<i>\$0</i>	<i>\$4,456,450</i>	<i>\$3,308,206</i>	<i>\$1,148,244</i>
<i>Bond Issuance Costs:</i>					
Underwriter's Discount	\$86,940	\$0	\$86,940	\$86,940	\$0
Cost of Issuance	\$251,559	\$0	\$251,559	\$251,559	\$0
Deposit to Debt Service Reserve Fund	\$206,765	\$0	\$206,765	\$206,765	\$0
Capitalized Interest	\$138,890	\$0	\$138,890	\$138,890	\$0
Deposit to Administrative Fund	\$40,000	\$0	\$40,000	\$40,000	\$0
Deposit to Prepayment and Delinquency Fund	\$14,490	\$0	\$14,490	\$14,490	\$0
<i>Subtotal Bond Issuance Costs</i>	<i>\$738,644</i>	<i>\$0</i>	<i>\$738,644</i>	<i>\$738,644</i>	<i>\$0</i>
Total Uses	\$5,195,094	\$0	\$5,195,094	\$4,046,850	\$1,148,244

¹ – Pursuant to requisition #1 approved by the City on February 5, 2025.

B. FIVE YEAR SERVICE PLAN

According to the PID Act, a service plan must cover a period of five years. Based upon the actual budget for the Authorized Improvements as shown in Section II.A. of this report, the Annual Installments expected to be collected for those costs during the next five years is shown in Table II-B-1 below.

Table II-B-1
Annual Installments (2024-2031)

Assessment Year ending 9/01	Aggregate Projected Cost	Aggregate Projected Indebtedness	Sources Other Than PID Bonds	Annual Projected Indebtedness
				Annual Installments
2024-2025	\$5,195,094	\$2,898,000	\$2,297,094	\$0
2026	\$0	\$0	\$0	\$262,055
2027	\$0	\$0	\$0	\$261,939
2028	\$0	\$0	\$0	\$261,723
2029	\$0	\$0	\$0	\$262,410
2030	\$0	\$0	\$0	\$261,941
2031	\$0	\$0	\$0	\$261,374
Total	\$5,195,094	\$2,898,000	\$2,297,094	\$1,571,442

1 - Assessment year ending 2024-2026 reflects actual Annual Installments billed or to be billed. Assessment years ending 2027-2031 reflect projected Annual Installments and are subject to change.

C. STATUS OF DEVELOPMENT

According to the Kaufman County Clerk's Office online records, the final plat of the PID was recorded on October 13, 2023, for 123 residential lots.

According to the Developer's Quarterly Improvement Implementation Report dated March 31, 2025, there have been no building permits issued for the PID as of March 31, 2025. Table II-C-1 below summarizes the number of building permits issued and the completed homes for the PID.

Table II-C-1
Completed Homes

Lots Anticipated to be Developed	Building Permits Issued	Building Permits Issuance Percentage	Completed Homes	Completed Homes Percentage
123	0	0.00%	0	0.00%

1 - According to the Developer's Quarterly Improvement Implementation Report dated March 31, 2025.

D. ANNUAL BUDGET

Annual Installments

The Assessment imposed on any Parcel may be paid in full at any time. If not paid in full, the Assessment shall be payable in thirty Annual Installments of principal and interest beginning with tax year 2025. Pursuant to the Service and Assessment Plan, each Annual Installment, including the interest on the unpaid amount of an Assessment, shall be updated annually. Each Annual Installment together with interest thereon shall be delinquent if not paid prior to February 1 of the following year.

Pursuant to the Service and Assessment Plan, each Assessment shall bear interest at the rate on the PID Bonds. The effective interest rate is 5.37 percent for 2025-26. These payments, the “Annual Installments” of the Assessments, if any, shall be billed by the City in 2025 and will be delinquent on February 1, 2026.

Pursuant to the Service and Assessment Plan, the Annual Service Plan Update will show the remaining balance of the Assessments, the Annual Installment due for 2025-26 and the administrative expenses to be collected from each Parcel. Annual administrative expenses shall be allocated to each Parcel pro rata based on the Annual Installment on a Parcel to the total Annual Installments in the PID as a whole that are payable at the time of such allocation. Each Annual Installment shall be reduced by any credits applied under applicable documents including the Service and Assessment Plan.

Annual Budgets for the Repayment of Indebtedness

Debt service will be paid on the PID Bonds from the collection of the Annual Installments. In addition, Administrative Expenses are to be collected with the Annual Installments to pay expenses related to the collection of the Annual Installments. The Additional Interest Component collected with the Annual Installments will be used to pay the Prepayment Reserve and Delinquency Reserve amounts as described in the Service and Assessment Plan and applicable Indenture of Trust.

Annual Installments to be collected for 2025-26

The budget for the Authorized Improvements of the PID will be paid from the collection of Annual Installments collected for 2025-26 as shown by Table II-D-1 on the following page.

(remainder of page left intentionally blank)

Table II-D-1
Budget for the Annual Installments
to be collected for 2025-26

	<u>PID Bonds</u>
Interest payment on March 15, 2026	\$77,883
Interest payment on September 15, 2026	\$77,883
Principal payment on September 15, 2026	\$51,000
<i>Subtotal debt service payments</i>	<i>\$206,765</i>
Administrative Expenses	\$40,800
Additional Interest	\$14,490
<i>Subtotal Expenses</i>	<i>\$262,055</i>
Available Reserve Fund Income	\$0
Available Capitalized Interest Account	\$0
Available Admin Expense account	\$0
<i>Subtotal funds available</i>	<i>\$0</i>
Annual Installments	\$262,055

Debt Service Payments

Annual Installments to be collected for principal and interest include PID Bond interest due on March 15, 2026, in the amount of \$77,883 and on September 15, 2026, in the amount of \$77,883, which equals interest on the outstanding Assessments balance of \$2,898,000 for six months each and an effective interest rate of 5.37 percent. Annual Installments to be collected include a principal amount of \$51,000 due on September 15, 2026. As a result, the total gross principal and interest due for the Assessments is estimated to be equal to \$206,766 in 2025-26.

Administrative Expenses

Administrative expenses for the PID include the City, PID audit, Administrator, Trustee, Dissemination Agent, and contingency fees. As shown in Table II-D-2 on the following page, the administrative expenses to be collected for 2025-26 are estimated to be \$40,800.

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Table II-D-2
Administrative Budget – 2025-26

Description	2025-26 Estimated Budget
City	\$5,000
PID Audit	\$1,000
PID Administrator	\$25,000
Trustee	\$4,500
Dissemination Agent	\$3,500
Contingency	\$1,800
Total	\$40,800

Additional Interest

Annual Installments are to be collected for the Additional Interest Component in the amount of \$14,490, which equals 0.5 percent interest on the outstanding Assessments balance of \$2,898,000.

Available Reserve Fund Income

As of May 31, 2025, there are no excess reserve funds anticipated to be available to pay a portion of the debt service due for Assessment Year ending September 15, 2026.

Available Capitalized Interest Account

According to Section 6.4(c) of the PID Bonds' Indenture, capitalized interest funds shall be used for payment of all interest due on March 15, 2025 and September 15, 2025, respectively. As a result, there are no capitalized interest funds anticipated to be available to reduce the 2025-26 Annual Installments.

Available Administrative Expense Fund

As of May 31, 2025, the balance in the Administrative Expense Fund was \$28,578. The remaining balance is anticipated to be used for current year expenses. As a result, there are no funds available in the Administrative Expense Fund to reduce the 2025-26 Annual Installment.

E. ANNUAL INSTALLMENTS PER UNIT

According to the Service and Assessment Plan, 123 units representing 111.95 total Equivalent Units are estimated to be built within the PID. As a result, the Annual Installment due to be collected per Equivalent Unit within the PID for 2025-26 is shown in Table II-E-1 on the following page.

Table II-E-1
Annual Installment Per Equivalent Unit

Budget Item	Net Budget Amount ¹	Annual Installment per Equivalent Unit ²
Principal	\$51,000.00	\$455.56
Interest	\$155,765.00	\$1,391.38
Administrative Expenses	\$40,800.00	\$364.45
Additional Interest	\$14,490.00	\$129.43
Total	\$262,055.00	\$2,340.82

1 – Refer to Table II-D-1 of this report for additional budget details.

2 – Based on the current outstanding 111.95 Equivalent Units.

The Annual Installment due to be collected from each Lot Type within the PID for 2025-26 is shown in Table II-E-2 below.

Table II-E-2
Annual Installment Per Lot Type

Lot Type	Annual Installment Per Equivalent Unit	Equivalent Unit Factor	Annual Installment Per Land Use Class
Lot Type 1 (60 Ft)	\$2,340.82	1.00	\$2,340.82
Lot Type 2 (50 Ft)	\$2,340.82	0.83	\$1,942.88

The list of Parcels within the PID, the number of units to be developed on the current residential Parcels, the corresponding total Equivalent Units, the total outstanding Assessment, the annual principal and interest, the Administrative Expenses, and the Annual Installment to be collected for 2025-26 are shown in the Assessment Roll Summary attached hereto as Appendix D.

F. BOND REDEMPTION RELATED UPDATES

The PID Bonds were issued in October 2024. Pursuant to Section 4.3(a) of the Indenture of Trust, the City reserves the option to redeem the PID Bonds maturing on or after September 15, 2044 in whole or any part, before their respective scheduled maturity dates, on **September 15, 2034**, or on any date thereafter such redemption date or dates to be fixed by the City, at a Redemption Price equal to the principal amount of the PID Bonds called for redemption plus accrued and unpaid interest to the date fixed for redemption.

The Administrator has conducted a preliminary evaluation of the current refunding market conditions, recent PID bond refunding transactions, and other relevant factors. Based on this preliminary evaluation, the Administrator does not believe a refunding of the PID Bonds is warranted. The Administrator will monitor the refunding market conditions and work with City staff and other City consultants to determine appropriate refunding steps.

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III. UPDATE OF THE ASSESSMENT PLAN

The Service and Assessment Plan adopted by the City Council provided that the Authorized Improvement Costs shall be allocated to the Assessed Property equally on the basis of the number of Equivalent Units anticipated to be built on each Parcel once such property is fully developed and that such method of allocation will result in the imposition of equal shares of the Authorized Improvement Costs to Parcels similarly benefited.

This method of assessing property has not been changed and Assessed Property will continue to be assessed as provided for in the Service and Assessment Plan.

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IV. UPDATE OF THE ASSESSMENT ROLL

Pursuant to the original Service and Assessment Plan, the Assessment Rolls shall be updated each year to reflect:

(i) the identification of each Parcel (ii) the Assessment for each Parcel of Assessed Property, including any adjustments authorized by this Service and Assessment Plan or in the PID Act; (iii) the Annual Installment for the Assessed Property for the year (if the Assessment is payable in installments); and (iv) payments of the Assessment, if any, as provided by Section VI.E of this Service and Assessment Plan.

The summary of the updated Assessment Roll is shown in Appendix D of this report. Each Parcel in the PID is identified, along with the Assessment on each Parcel and the Annual Installment to be collected from each Parcel. Assessments are to be reallocated for the subdivision of any Parcels.

A. PARCEL UPDATES

According to the Service and Assessment Plan, upon the subdivision of any Parcel, the Administrator shall reallocate the Assessment for the Parcel prior to the subdivision among the new subdivided Parcels according to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

A = the Assessment for each new subdivided Parcel.

B = the Assessment for the Parcel prior to subdivision.

C = the estimated Equivalent Units to be built on each newly subdivided Parcel.

D = the sum of the estimated number of Equivalent Units to be built on all of the new subdivided Parcels.

The calculation of the estimated number of Equivalent Units to be built on a Parcel shall be performed by the Administrator and confirmed by the City Council based on the information available regarding the use of the Parcel. The estimate as confirmed shall be conclusive. The number of units to be built on a Parcel may be estimated by net land area and reasonable density ratios.

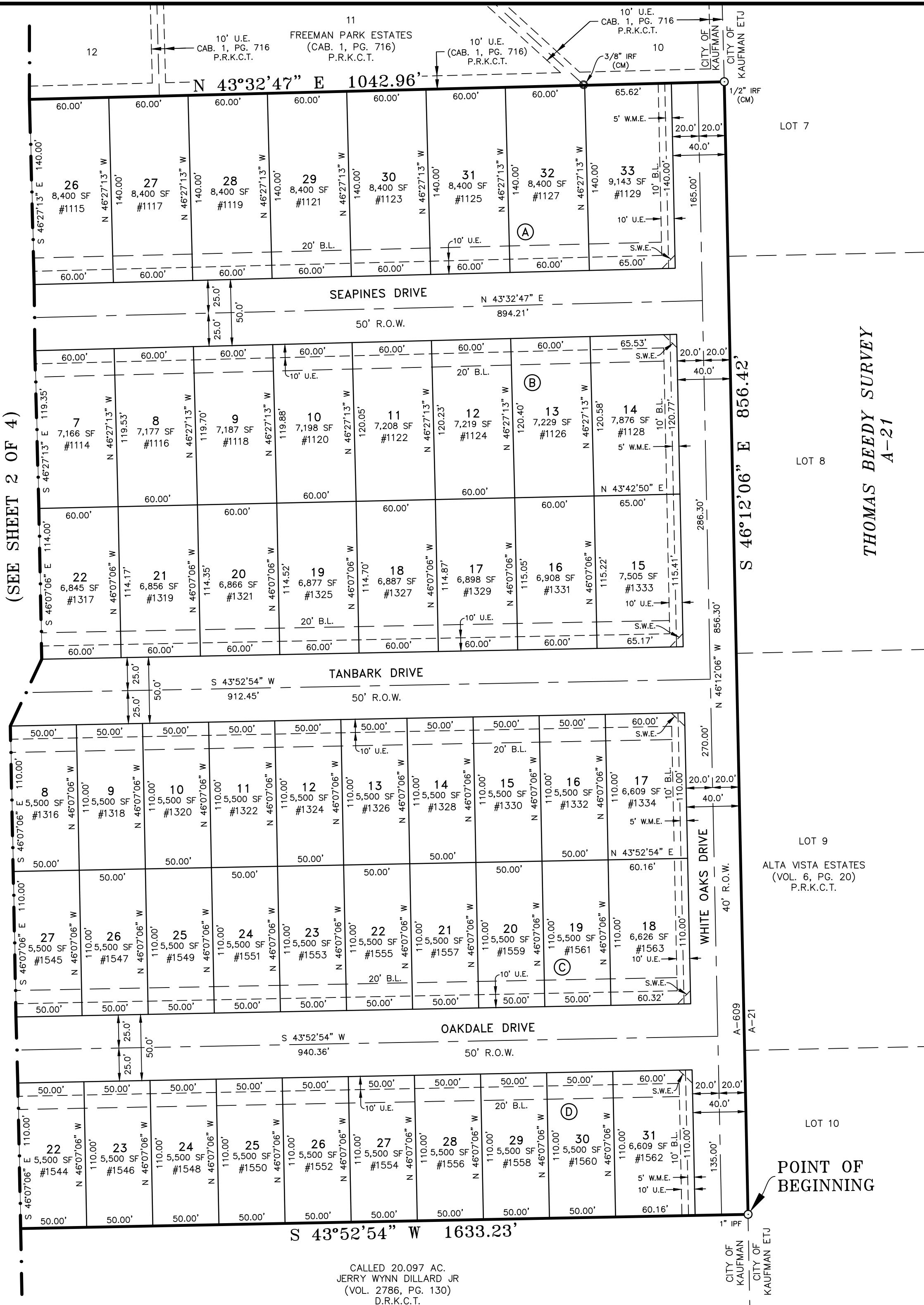
B. PREPAYMENT OF ASSESSMENTS

There have been no prepayments of Assessments as of June 30, 2025.

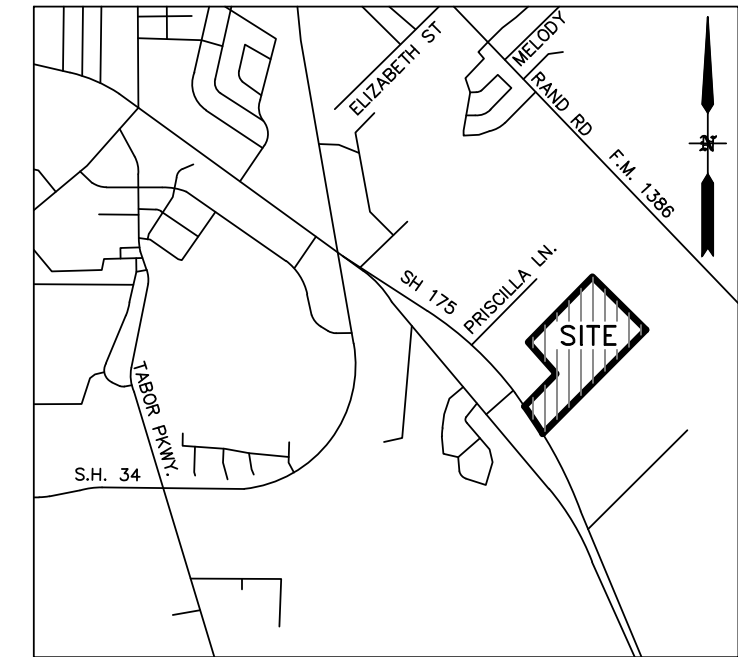
The complete Assessment Rolls are available for review at the City Hall, located at 209 S. Washington Street, Kaufman, Texas 75142.

APPENDIX A
PID MAP

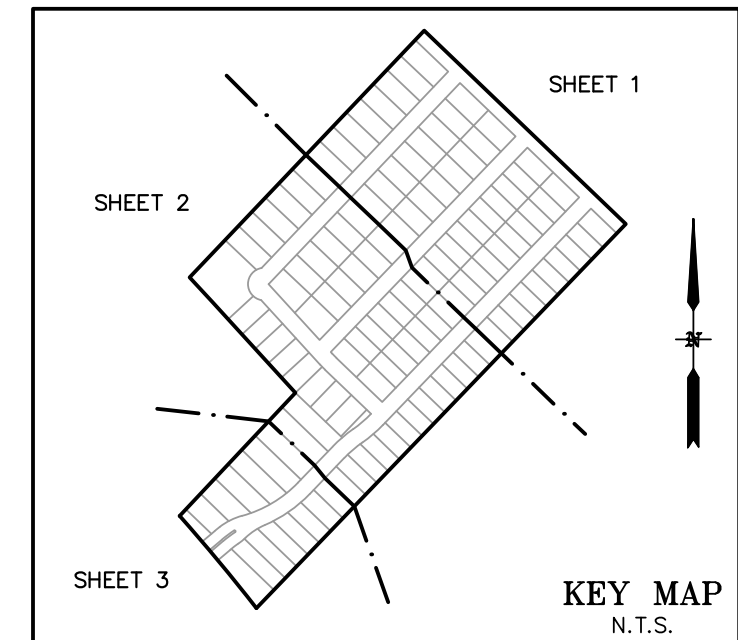
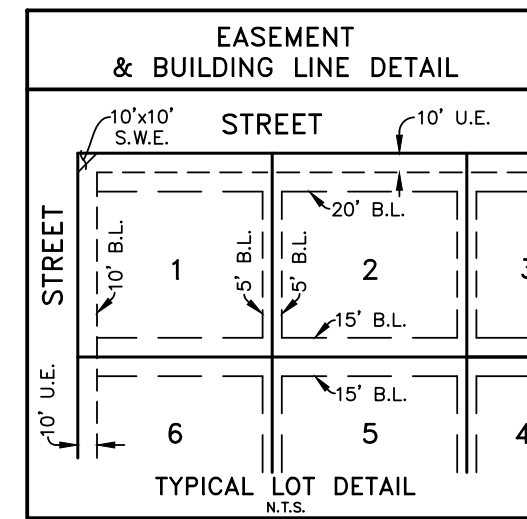
MATCH LINE
(SEE SHEET 2 OF 4)



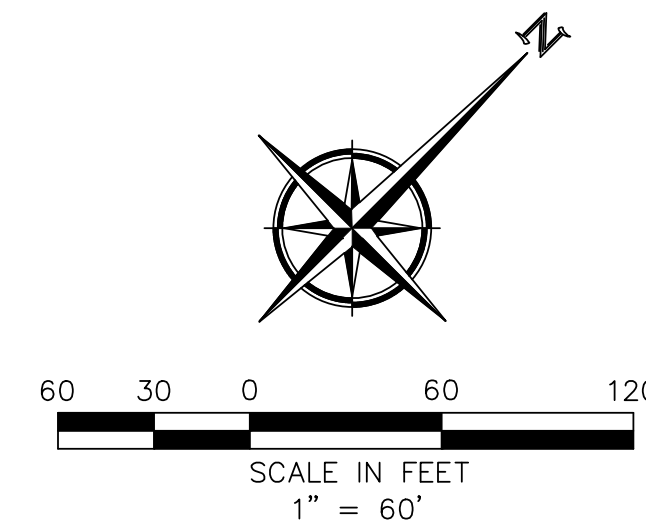
LEGEND	
CIRS	1/2" IRON ROD, SET WITH RED CAP STAMPED "ONEAL 6570"
IRF	IRON ROD FOUND WITH CAP
P.R.K.C.T.	PLAT RECORDS KAUFMAN COUNTY, TEXAS
D.R.K.C.T.	DEED RECORDS KAUFMAN COUNTY, TEXAS
CM	CONTROL MONUMENT
B.L.	BUILDING SETBACK LINE
S.W.E.	10' X 10' SIDEWALK, VISIBILITY, ACCESS & MAINTENANCE EASEMENT
D.E.	DRAINAGE EASEMENT
U.E.	UTILITY EASEMENT
V.A.M.	VISIBILITY, ACCESS & MAINTENANCE EASEMENT
W.M.E.	WALL MAINTENANCE EASEMENT
◆	INDICATES STREET NAME CHANGE



VICINITY MAP
N.T.S.



KEY MAP
N.T.S.



NOTICE:
Selling a portion of this addition by metes and bounds is a violation of city ordinance and state law and is subject to fines and withholding of utilities and building permits.

FINAL PLAT FREEMAN FARM

BEING
25.402 ACRES

123 RESIDENTIAL LOTS
4 COMMON AREA LOTS
EXISTING ZONING: PD-21

SITUATED IN THE
LEVI YORK SURVEY, A-609
CITY OF KAUFMAN, KAUFMAN COUNTY, TEXAS

ENGINEERING CONCEPTS & DESIGN, L.P.
ENGINEERING/PROJECT MANAGEMENT/CONSTRUCTION SERVICES

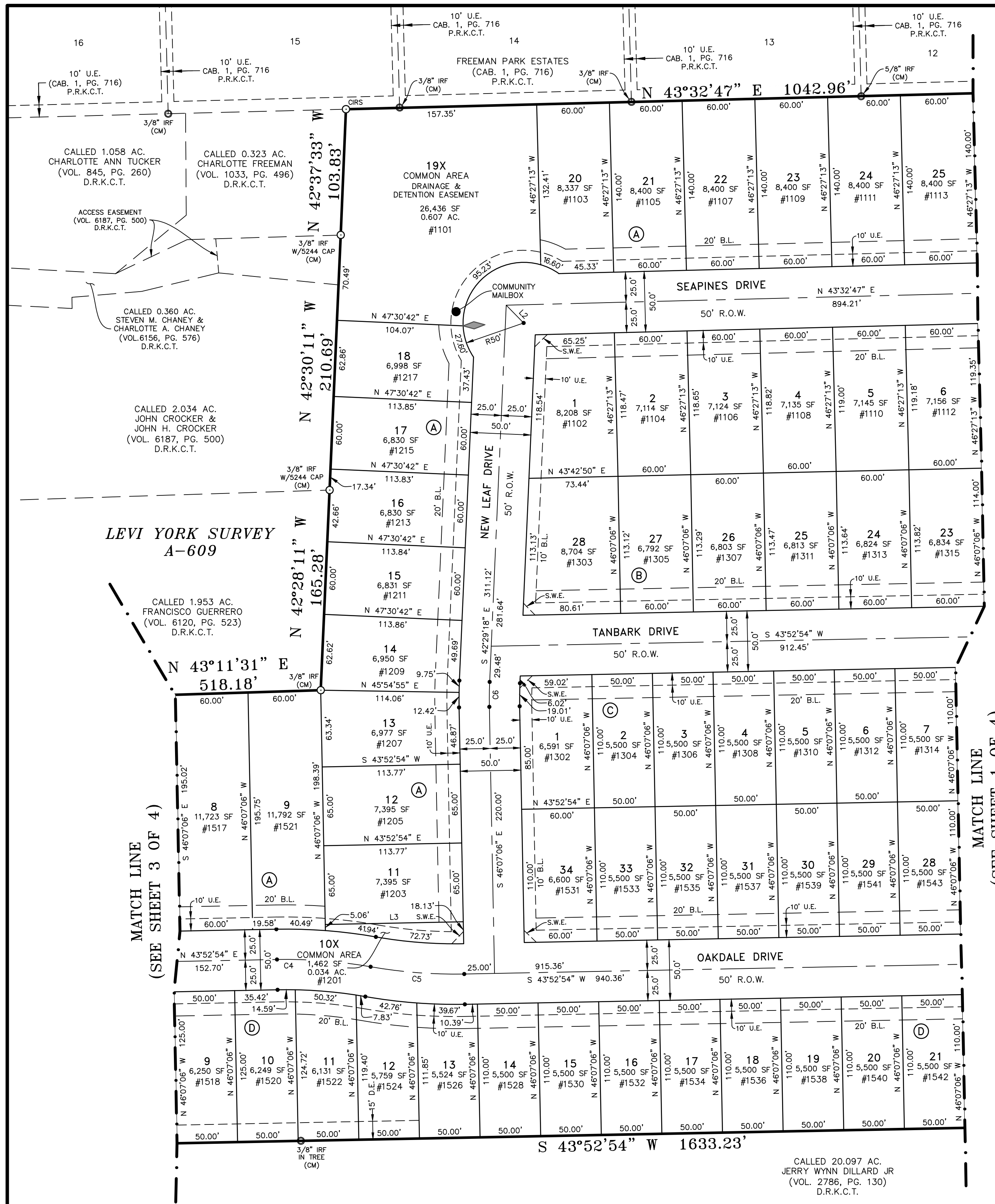
TEXAS FIRM REG. NO. 001145
201 WINDCO CIRCLE, SUITE 200, WYLIE, TEXAS 75098
(972) 941-8400 FAX (972) 941-8401

OWNER/DEVELOPER
KAUFMAN ONE WW, LLC
PO BOX 703397, DALLAS, TX 75370
CONTACT: MAHENDRA KANDEPU
(972) 937-8990

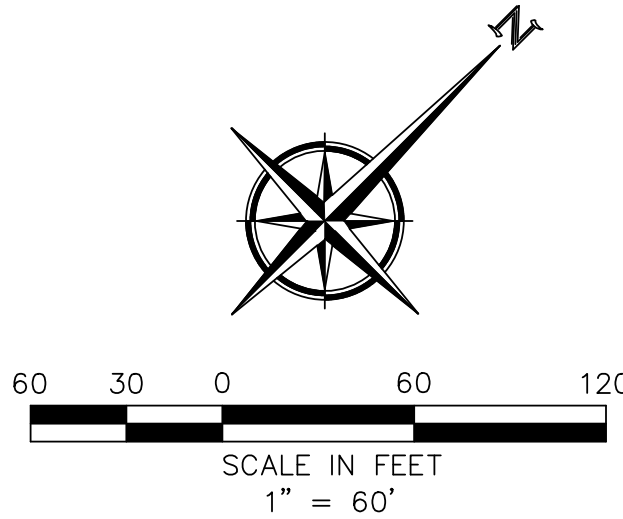
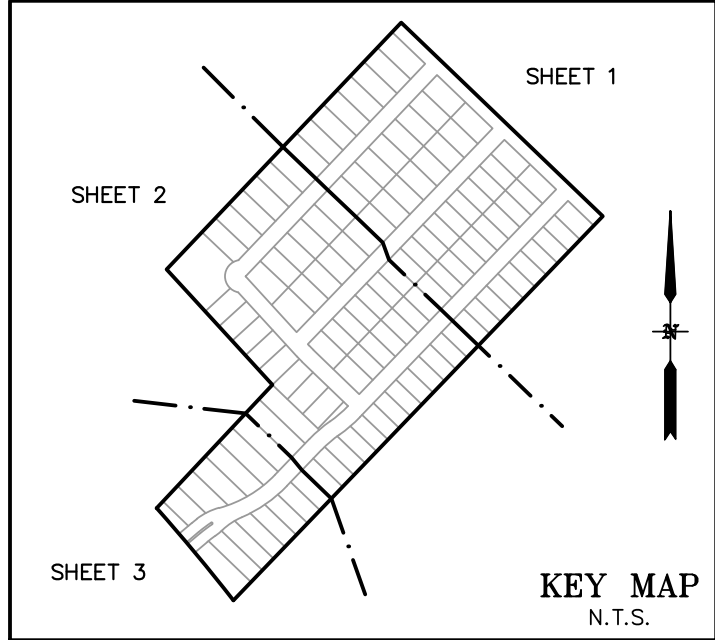
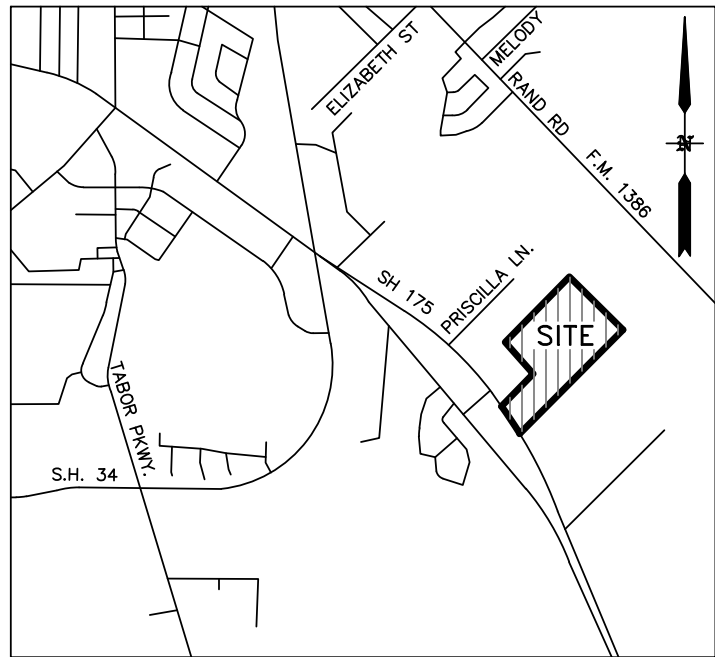
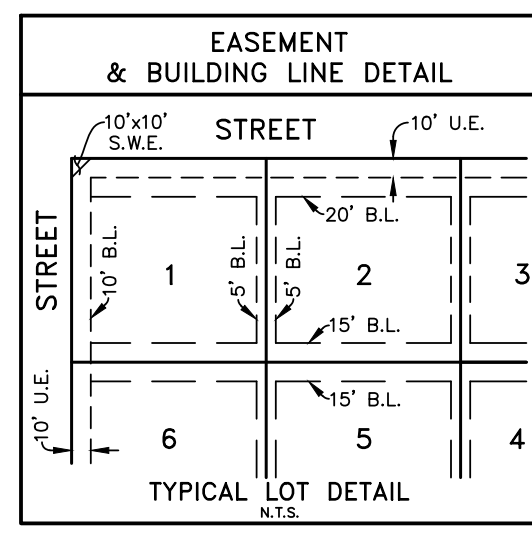
LAND SURVEYOR
O'NEAL SURVEYING COMPANY
205 WINDCO CIRCLE, SUITE 100
WYLIE, TX 75098
TBPLS Firm No. 10194132 JOB NO. 21031
daniel.oneal@onealsurveying.com
(903) 804-2891

REVISED: 7/11/2023
DATE: 2/17/2022

SHEET 1 OF 4



LEGEND	
CIRS	1/2" IRON ROD SET WITH RED CAP STAMPED "ONEAL 6570"
IRF	IRON ROD FOUND WITH CAP
P.R.K.C.T.	PLAT RECORDS KAUFMAN COUNTY, TEXAS
D.R.K.C.T.	DEED RECORDS KAUFMAN COUNTY, TEXAS
CM	CONTROL MONUMENT
B.L.	BUILDING SETBACK LINE
S.W.E.	10' X 10' SIDEWALK, VISIBILITY, ACCESS & MAINTENANCE EASEMENT
D.E.	DRAINAGE EASEMENT
U.E.	UTILITY EASEMENT
V.A.M.	VISIBILITY, ACCESS & MAINTENANCE EASEMENT
W.M.E.	WALL MAINTENANCE EASEMENT
	INDICATES STREET NAME CHANGE



NOTICE:
Selling a portion of this addition by metes and bounds is a violation of city ordinance and state law and is subject to fines and withholding of utilities and building permits.

OWNER/DEVELOPER
KAUFMAN ONE WW, LLC
PO BOX 703397, DALLAS, TX 75370
CONTACT: MAHENDRA KANDEPU
(972) 937-8990

LAND SURVEYOR
O'NEAL SURVEYING COMPANY
205 WINDCO CIRCLE, SUITE 100
WYLIE, TX 75098
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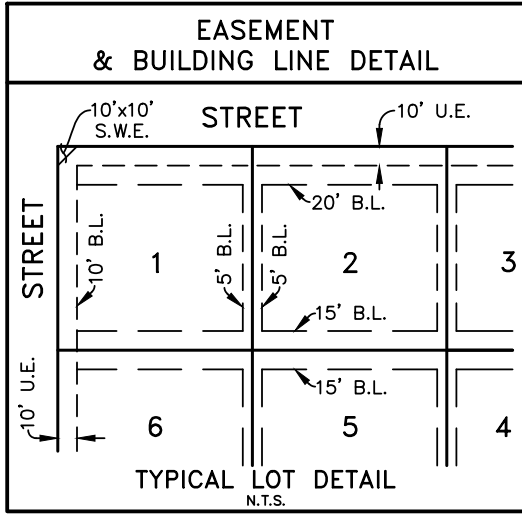
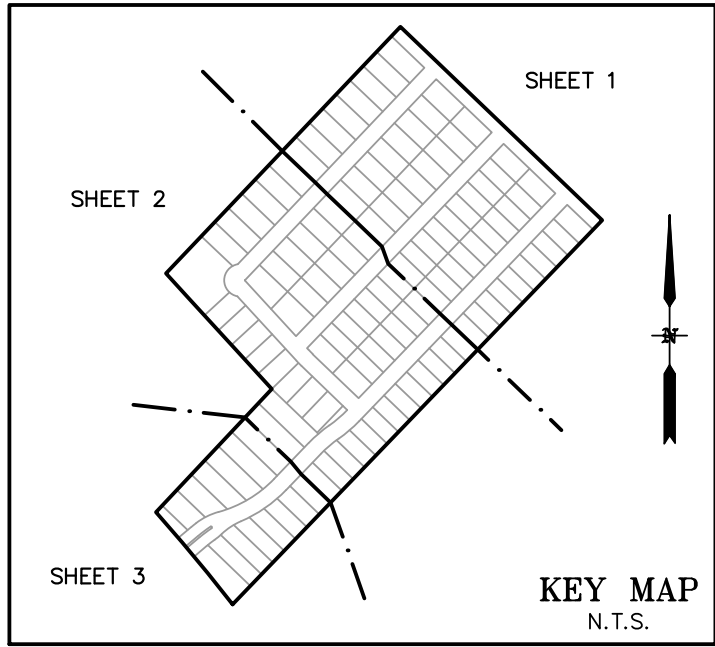
FINAL PLAT
FREEMAN FARM
BEING
25.402 ACRES
123 RESIDENTIAL LOTS
4 COMMON AREA LOTS
EXISTING ZONING: PD-21

SITUATED IN THE
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201 WINDCO CIRCLE, SUITE 200, WYLIE TEXAS 75098
(972) 941-8400 FAX (972) 941-8401

REVISED: 7/11/2023
DATE: 2/17/2022

SHEET 2 OF 4

LEGEND	
CIRS	1/2" IRON ROD, SET WITH RED CAP STAMPED "ONEAL 6570"
IRF	IRON ROD FOUND WITH CAP
P.R.K.C.T.	PLAT RECORDS KAUFMAN COUNTY, TEXAS
D.R.K.C.T.	DEED RECORDS KAUFMAN COUNTY, TEXAS
CM	CONTROL MONUMENT
B.L.	BUILDING SETBACK LINE
S.W.E.	10' X 10' SIDEWALK, VISIBILITY, ACCESS & MAINTENANCE EASEMENT
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U.E.	UTILITY EASEMENT
V.A.M.	VISIBILITY, ACCESS & MAINTENANCE EASEMENT
W.M.E.	WALL MAINTENANCE EASEMENT
	INDICATES STREET NAME CHANGE

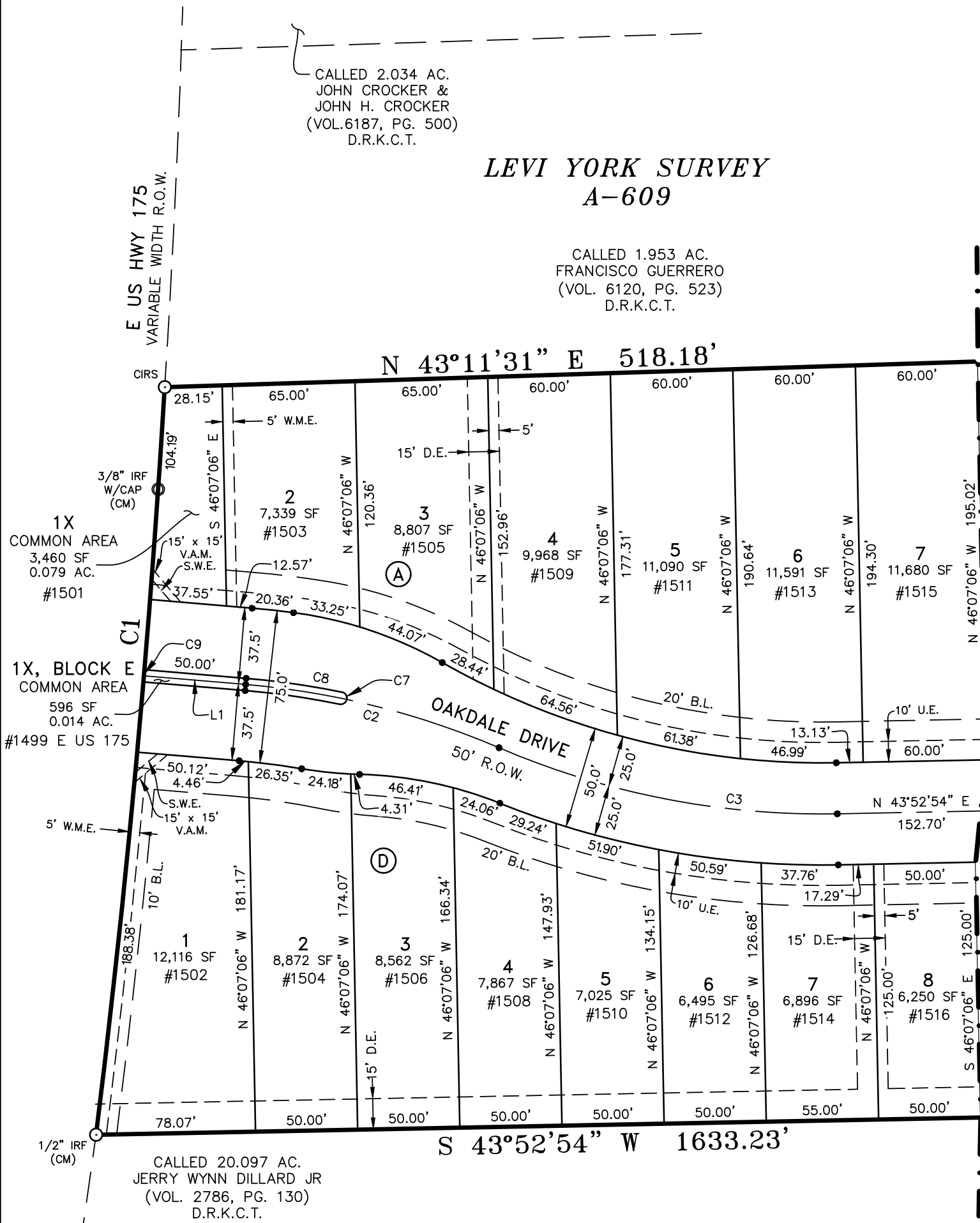


LINE TABLE		
NO.	DIRECTION	DISTANCE
L1	S 49°50'03" W	50.00'
L2	S 89°28'16" E	20.52'
L3	N 43°52'54" E	113.77'

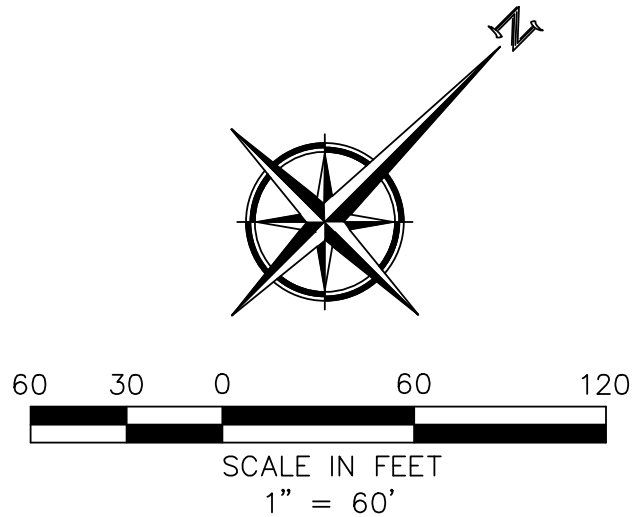
CURVE TABLE						
CURVE	DELTA	RADIUS	TANGENT	LENGTH	CHORD BEARING	CHORD
C1	3°37'37"	5806.58'	183.84'	367.56'	N 39°45'02" W	367.50'
C2	18°23'21"	400.00'	64.75'	128.38'	S 59°01'43" W	127.83'
C3	24°20'30"	400.00'	86.27'	169.94'	N 56°03'09" E	168.66'
C4	11°06'46"	400.00'	38.91'	77.58'	S 49°26'16" W	77.46'
C5	11°06'46"	400.00'	38.91'	77.58'	N 49°26'16" E	77.46'
C6	3°37'48"	325.00'	10.30'	20.59'	S 44°18'12" E	20.59'
C7	180°00'00"	3.00'	INFINITY'	9.42'	N 33°26'01" W	6.00'
C8	6°43'56"	403.00'	23.70'	47.35'	S 53°12'01" W	47.33'
C9	0°03'33"	5806.58'	3.00'	6.00'	S 40°09'57" E	6.00'

NOTES:

- All bearing shown here on are based on the Texas State Plane Coordinate System of 1983 (2011), North Central Zone (4202).
- A 1/2-inch iron rod with red cap stamped "ONEAL 6570" will be set at all boundary corners, lot corners, points of curvature, points of tangency and angle points in public rights-of-way when possible unless otherwise shown or noted in this drawing, after all construction for this subdivision has been completed.
- By graphical plotting, the parcel described hereon lies within Zone X (Area Of Minimal Flood Hazard), as delineated on the Kaufman County, Texas and Incorporated Areas, Flood Insurance Rate Map, Map Number 48257C0310D, dated July 3, 2012, published by the Federal Emergency Management Agency (FEMA). The Surveyor utilized the above referenced floodplain information for this determination and the Surveyor does not certify that revised floodplain information has or has not been published by FEMA or some other source. On occasion, greater floods can and will occur and flood heights may be increased by man-made or natural causes. The above flood statement shall not create liability on the part of the surveyor.
- All walls, fences and Wall Maintenance Easements shall be owned and maintained by the Homeowners Association.
- Lot 1X, and 10X, Block A and Lot 1X, Block E are common area Lots for Landscape and Access purposes which shall be owned and maintained by the Homeowners Association. In the event, the Homeowners Association fails to perform proper maintenance, the City has the authority to provide appropriate maintenance and repair, and to collect appropriate fees and reimbursements from Lot Owners.
- 19X, Block A is a common area Lot for Drainage and Detention purposes which shall be owned and maintained by the Homeowners Association. In the event, the Homeowners Association fails to perform proper maintenance, the City has the authority to provide appropriate maintenance and repair, and to collect appropriate fees and reimbursements from Lot Owners.
- This plat does not alter or remove existing deed restrictions, if any, on this property.
- The area or areas shown on the plat as "VAM" (Visibility, Access and Maintenance) Easement(s) are hereby given and granted to the City, its successors and assigns, as an easement to provide visibility, right of access for maintenance upon and across said VAM Easement. The City shall have the right but not the obligation to maintain any and all landscaping within the VAM Easement. Should the City exercise this maintenance right, then it shall be permitted to remove and dispose of any and all landscaping improvements, including without limitation, any trees, shrubs, flowers, ground cover and fixtures. The City may withdraw maintenance of the VAM Easement at any time. The ultimate maintenance responsibility for the VAM Easement shall rest with the owners. No building, fence, shrub, tree or other improvements or growths, which in any way may endanger or interfere with the visibility, shall be constructed in, on, over or across the VAM Easement. The City shall also have the right but not the obligation to add any landscape improvements to the VAM Easement, to erect any traffic control devices or signs on the VAM Easement and to remove any obstruction thereon. The City, its successors, assigns, or agents shall have the right and privilege at all times to enter upon the VAM Easement or any part thereof for the purposes and with all rights and privileges set forth herein.
- Blocking the flow of water in drainage easements and filling or obstruction of drainage facilities or floodways with fencing, trees, bushes, structures, trash, debris, etc. is prohibited. Maintenance of drainage easements and drainage facilities will be the responsibility of the individual lot owners and/or the Homeowners' Association. The City of Kaufman will not be responsible for the maintenance and operation of said drainage easements or facilities or for the control of erosion. The City of Kaufman will not be responsible for any damage, personal injury, or loss of life or property occasioned by flooding or flooding conditions.



MATCH LINE
(SEE SHEET 2 OF 4)



NOTICE:
Selling a portion of this addition by metes and bounds is a violation of city ordinance and state law and is subject to fines and withholding of utilities and building permits.

OWNER/DEVELOPER
KAUFMAN ONE WW, LLC
PO BOX 703397, DALLAS, TX 75370
CONTACT: MAHENDRA KANDEPU
(972) 937-8990

LAND SURVEYOR
O'NEAL SURVEYING COMPANY
205 WINDCO CIRCLE, SUITE 100
WYLIE, TX 75098
TBPLS Firm No. 10194132 JOB NO. 21031
daniel.oneal@onealsurveying.com
(903) 804-2891

FINAL PLAT
FREEMAN FARM
BEING
25.402 ACRES
123 RESIDENTIAL LOTS
4 COMMON AREA LOTS
EXISTING ZONING: PD-21

SITUATED IN THE
LEVI YORK SURVEY, A-609
CITY OF KAUFMAN, KAUFMAN COUNTY, TEXAS
ENGINEERING CONCEPTS & DESIGN, L.P.
ENGINEERING/PROJECT MANAGEMENT/CONSTRUCTION SERVICES
TEXAS FIRM REG. NO. 001145
201 WINDCO CIRCLE, SUITE 200, WYLIE TEXAS 75098
(972) 941-8400 FAX (972) 941-8401

REVISED: 7/11/2023
DATE: 2/17/2022

SHEET 3 OF 4

OWNER'S DEDICATION

WHEREAS, KAUFMAN ONE WW, LLC BEING THE OWNER OF A 25.402 ACRE TRACT OF LAND LOCATED IN THE LEVI YORK SURVEY, ABSTRACT NO. 609, CITY OF KAUFMAN, KAUFMAN COUNTY, TEXAS AND BEING ALL OF THAT CERTAIN CALLED 25.411 ACRE TRACT CONVEYED TO KAUFMAN ONE WW, LLC BY WILLIAMSBURG CONSTRUCTION SERVICES, LLC ON OCTOBER 10, 2022, RECORDED IN VOLUME 7845, PAGE 188, DEED RECORDS, KAUFMAN COUNTY, TEXAS (DRKCT) AND BEING MORE PARTICULARLY DESCRIBED, BY METES AND BOUNDS AS FOLLOWS:

BEGINNING AT A 1–INCH IRON PIPE FOUND AT THE EAST CORNER OF THE ABOVE MENTIONED 25.411 ACRE TRACT, AT THE NORTH CORNER OF THE JERRY WYNN DILLARD, JR. CALLED 20.097 ACRE TRACT, RECORDED IN VOLUME 2786, PAGE 130, DRKCT, SAME BEING IN THE SOUTHWEST LINE OF LOT 10 OF ALTA VISTA ESTATES SUBDIVISION, RECORDED IN VOLUME 6, PAGE 20, PLAT RECORDS, KAUFMAN COUNTY, TEXAS (PRKCT);

THENCE SOUTH 43 DEGREES 52 MINUTES 54 SECONDS WEST, ALONG THE COMMON LINE OF SAID 20.097 ACRE TRACT AND SAID 25.411 ACRE TRACT, A DISTANCE OF 1633.23 FEET TO A 1/2–INCH IRON ROD FOUND AT THE WEST CORNER OF SAID 20.097 ACRE TRACT AND THE SOUTH CORNER OF SAID 25.411 ACRE TRACT, SAME BEING IN THE NORTHEAST RIGHT OF WAY LINE OF US HIGHWAY 175, A VARIABLE WIDTH RIGHT–OF–WAY AND BEING AT THE BEGINNING OF A NON–TANGENT CURVE TO THE LEFT HAVING A RADIUS OF 5806.58 FEET WHOSE CHORD BEARS NORTH 39 DEGREES 45 MINUTES 02 SECONDS WEST, A DISTANCE OF 367.50 FEET;

THENCE, NORTHWESTERLY, ALONG SAID US HIGHWAY 175 AND SAID CURVE TO THE LEFT, THROUGH A CENTRAL ANGLE OF 03 DEGREES 37 MINUTES 37 SECONDS, A DISTANCE OF 367.56 FEET TO A 1/2–INCH IRON ROD WITH CAP STAMPED "ONEAL 6570"SET AT THE SOUTH CORNER OF THE FRANCISCO GUERRERO 1.953 ACRE TRACT, RECORDED IN VOLUME 6120, PAGE 523, DRKCT, SAME BEING THE MOST SOUTHERLY WEST CORNER OF SAID 25.411 ACRE TRACT;

THENCE, ALONG THE COMMON LINE OF THE LAST MENTION TRACT, THE FOLLOWING TWO (2) COURSES:
1) NORTH 43 DEGREES 11 MINUTES 31 SECONDS EAST, A DISTANCE OF 518.18 FEET TO A 3/8–INCH IRON ROD FOUND;
2) NORTH 42 DEGREES 28 MINUTES 11 SECONDS WEST, A DISTANCE OF 165.28 FEET TO A 3/8–INCH IRON ROD WITH CAP STAMPED "5244"FOUND AT THE NORTH CORNER OF SAID 1.953 ACRE TRACT AND THE EAST CORNER OF THE JOHN CROCKER AND JOHN H. CROCKER 2.034 ACRE TRACT, RECORDED IN VOLUME 6187, PAGE 500, DRKCT;

THENCE NORTH 42 DEGREES 30 MINUTES 11 SECONDS WEST, ALONG THE NORTHERLY SOUTHWEST LINE OF SAID 25.411 ACRE TRACT AND THE NORTHEAST LINE OF SAID 2.034 ACRE TRACT, PASSING THE NORTH CORNER OF SAME AND CONTINUING ALONG THE NORTHEAST LINE OF THE STEVEN M. CHANEY AND CHARLOTTE A. CHANEY 0.360 ACRE TRACT, RECORDED IN VOL 6156, PAGE 576, DRKCT, A TOTAL DISTANCE OF 210.69 FEET TO A 3/8–INCH IRON ROD WITH CAP STAMPED "5244"FOUND AT THE EAST CORNER OF THE CHARLOTTE FREEMAN 0.323 ACRE TRACT, RECORDED IN VOL 1033, PAGE 496, DRKCT;

THENCE NORTH 42 DEGREES 37 MINUTES 33 SECONDS WEST, ALONG THE COMMON LINE OF SAID 0.323 ACRE TRACT AND SAID 25.411 ACRE TRACT, A DISTANCE OF 103.83 FEET TO A 1/2–INCH IRON ROD WITH CAP STAMPED "ONEAL 6570"SET AT THE NORTH CORNER OF 0.323 ACRE TRACT AND THE MOST NORTHERLY WEST CORNER OF SAID 25.411 ACRE TRACT, SAME BEING IN THE SOUTHEAST LINE OF LOT 15, FREEMAN PARK ESTATES, RECORDED IN CABINET 1, PAGE 716, PRKCT;

THENCE NORTH 43 DEGREES 32 MINUTES 47 SECONDS EAST, ALONG THE COMMON LINE OF SAID 25.411 ACRE TRACT AND SAID FREEMAN PARK ESTATES, A DISTANCE OF 1042.96 FEET TO A 1/2–INCH IRON ROD FOUND AT THE NORTH CORNER OF SAID 25.411 ACRE TRACT AND THE EAST CORNER OF LOT 10 OF SAID FREEMAN PARK ESTATES, SAME BEING IN THE SOUTHWEST LINE OF LOT 7 OF THE ABOVE MENTIONED ALTA VISTA ESTATES SUBDIVISION;

THENCE SOUTH 46 DEGREES 12 MINUTES 06 SECONDS EAST, ALONG THE COMMON LINE OF SAID ALTA VISTA ESTATES AND SAID 25.411 ACRE TRACT, A DISTANCE OF 856.42 FEET TO THE POINT OF BEGINNING, CONTAINING 25.402 ACRES OF LAND, MORE OR LESS.

OWNER’S CERTIFICATE

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

THAT KAUFMAN ONE WW, LLC. acting herein by and through its duly authorized officers, does hereby adopt this plat designating the hereinabove described property as FREEMAN FARM, an addition to the City of Kaufman, Texas, and does hereby dedicate, in fee simple, to the public use forever, the streets and alleys shown thereon. The streets and alleys are dedicated for street purposes. The Easements and public use areas, as shown, are dedicated, for the public use forever, for the purposes indicated on this plat. No buildings, fences, trees, shrubs or other improvements or growths shall be constructed or placed upon, over or across the Easements as shown, except that landscape improvements may be placed in Landscape Easements, if approved by the City of Kaufman. In addition, Utility Easements may also be used for the mutual use and accommodation of all public utilities desiring to use or using the same unless the easement limits the use to particular utilities, said use by public utilities being subordinate to the Public’s and City of Kaufman’s use thereof. The City of Kaufman and public utility entities shall have the right to remove and keep removed all or parts of any buildings, fences, trees, shrubs or other improvements or growths which may in any way endanger or interfere with the construction, maintenance, or efficiency of their respective systems in said Easements. The City of Kaufman and public utility entities shall at all times have the full right of Ingress and Egress to or from their respective easements for the purpose of constructing, reconstructing, inspecting, patrolling, maintaining, reading meters, and adding to or removing all or parts of their respective systems without the necessity at any time procuring permission from anyone.

The area or areas shown on the plat as "VAM" (Visibility, Access and Maintenance) Easement(s) are hereby given and granted to the City, its successors and assigns, as an easement to provide visibility, right of access for maintenance upon and across said VAM Easement. The City shall have the right but not the obligation to maintain any and all landscaping within the VAM Easement. Should the City exercise this maintenance right, then it shall be permitted to remove and dispose of any and all landscaping improvements, including without limitation, any trees, shrubs, flowers, ground cover and fixtures. The City may withdraw maintenance of the VAM Easement at any time. The ultimate maintenance responsibility for the VAM Easement shall rest with the owners. No building, fence, shrub, tree or other improvements or growths, which in any way may endanger or interfere with the visibility, shall be constructed in, on, over or across the VAM Easement. The City shall also have the right but not the obligation to add any landscape improvements to the VAM Easement, to erect any traffic control devices or signs on the VAM Easement and to remove any obstruction thereon. The City, its successors, assigns, or agents shall have the right and privilege at all times to enter upon the VAM Easement or any part thereof for the purposes and with all rights and privileges set forth herein.

This plat approved subject to all platting ordinances, rules, regulations and resolutions of the City of Kaufman, Texas.

WITNESS, my hand, this the _____ day of _____, 2023.

FOR: KAUFMAN ONE WW, LLC

BY:

Authorized Signature of Owner

Printed Name and Title

STATE OF TEXAS §
COUNTY OF KAUFMAN §

Before me, the undersigned authority, a Notary Public in and for the State of Texas, on this day personally appeared _____, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that they each executed the same for the purpose and considerations therein expressed.

Given under my hand and seal of office, this _____ day of _____, 2023.

Notary Public in and for the State of Texas

KNOW ALL MEN BY THESE PRESENTS:

That I, Daniel Chase O’Neal, do hereby certify that I prepared this plat from an actual and accurate survey of the land and that the corner monuments shown thereon as set were properly placed under my personal supervision in accordance with the Subdivision Ordinance of the City of Kaufman.

Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document.

DANIEL CHASE O'NEAL
REGISTERED PROFESSIONAL LAND SURVEYOR
STATE OF TEXAS NO. 6570

STATE OF TEXAS §
COUNTY OF COLLIN §

BEFORE ME, the undersigned authority, a Notary Public in and for the State of Texas, on this date personally appeared Daniel Chase O'Neal, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same for the purpose and consideration therein expressed and in the capacity therein stated.

Given under my hand and seal of office this _____ day of _____, 2023.

Notary public for the State of Texas
My commission expires:

APPROVAL CERTIFICATE

APPROVED BY: PLANNING AND ZONING COMMISSION

CHAIRMAN

DATE

APPROVED BY: CITY COUNCIL

MAYOR

ATTEST:

CITY SECRETARY

DATE

FINAL PLAT
FREEMAN FARM
BEING

25.402 ACRES
123 RESIDENTIAL LOTS
4 COMMON AREA LOTS
EXISTING ZONING: PD–21

SITUATED IN THE
LEVI YORK SURVEY, A–609
CITY OF KAUFMAN, KAUFMAN COUNTY, TEXAS

ENGINEERING CONCEPTS & DESIGN, L.P.
ENGINEERING/PROJECT MANAGEMENT/CONSTRUCTION SERVICES
TEXAS FIRM REG. NO. 001145
201 WINDCO CIRCLE, SUITE 200, WYLIE TEXAS 75098
(972) 941–8400 FAX (972) 941–8401

REVISED: 7/11/2023
DATE: 2/17/2022

APPENDIX B
PREPAID PARCELS

APPENDIX B

As of June 30, 2025, there have been no prepayments for any Parcel within the PID.

APPENDIX C
2025 ASSESSED VALUES

Kaufman Public Improvement District No. 3 (Freeman Farm)
Assessed Value

	Parcel Count¹	2025 Assessed Value²
All Parcels	127	\$2,286,000
Total		\$2,286,000

1 - Includes all Assessed and Non-Assessed Parcels located within the PID.

2 - Reflects 2025 preliminary values per Kaufman Central Appraisal District online records.

APPENDIX D
ASSESSMENT ROLL SUMMARY

Assessment Roll Summary 2025-26

Parcel	Estimated No. of units	Lot Size	Original Equivalent Units	Outstanding Equivalent Units	Total Outstanding Assessment	Principal	Interest	Excess Interest for Reserves	Administrative Expense	Annual Installment
231314	0	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231315	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231316	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231317	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231318	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231319	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231320	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231321	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231322	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231324	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231325	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231326	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231327	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231328	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231329	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231330	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231331	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231332	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231333	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231336	0	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231337	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231338	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231339	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231340	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231341	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231342	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231343	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231344	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231347	0	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
231348	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231349	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231350	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231351	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231352	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231353	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231354	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231355	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231356	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231357	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231358	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231359	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231360	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231361	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231362	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231363	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231364	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231365	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231366	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231367	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231368	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231369	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231370	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231371	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231372	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231373	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231374	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231375	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231376	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231377	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231378	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231379	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231380	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231381	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231382	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231383	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231384	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231385	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231386	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231387	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231388	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231389	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231390	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231391	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231392	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231393	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231394	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231395	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231396	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231397	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231398	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231399	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231400	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231401	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231402	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231403	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231404	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231405	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231406	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231407	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231408	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231409	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88

Assessment Roll Summary
2025-26

Parcel	Estimated No. of units	Lot Size	Original Equivalent Units	Outstanding Equivalent Units	Total Outstanding Assessment	Principal	Interest	Excess Interest for Reserves	Administrative Expense	Annual Installment
231410	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231411	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231412	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231413	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231414	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231415	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231416	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231417	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231418	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231419	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231420	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231421	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231422	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231423	1	60'	1.00	1.00	\$25,886.56	\$455.56	\$1,391.38	\$129.43	\$364.45	\$2,340.82
231424	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231425	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231426	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231427	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231428	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231429	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231430	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231431	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231432	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231433	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231434	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231435	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231436	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231437	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231438	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231439	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231440	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231441	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231442	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231443	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231444	1	50'	0.83	0.83	\$21,485.84	\$378.12	\$1,154.85	\$107.43	\$302.49	\$1,942.88
231846	0	Common Area	0.00	0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	123		111.95	111.95	\$2,898,000.00	\$51,000.00	\$155,765.00	\$14,490.00	\$40,800.00	\$262,055.00

APPENDIX E
PID ASSESSMENT NOTICE

PID Assessment Notice

AFTER RECORDING RETURN TO:

_____]¹

NOTICE OF OBLIGATION TO PAY IMPROVEMENT DISTRICT ASSESSMENT TO
CITY OF KAUFMAN, TEXAS
CONCERNING THE FOLLOWING PROPERTY

STREET ADDRESS

LOT TYPE _____ PRINCIPAL ASSESSMENT: \$ _____

As the purchaser of the real property described above, you are obligated to pay assessments to the City of Kaufman, Texas (the "City"), for the costs of a portion of a public improvement or services project (the "Authorized Improvements") undertaken for the benefit of the property within ***Kaufman Public Improvement District No. 3*** (the "District") created under Subchapter A, Chapter 372, Local Government Code.

AN ASSESSMENT HAS BEEN LEVIED AGAINST YOUR PROPERTY FOR THE AUTHORIZED IMPROVEMENTS, WHICH MAY BE PAID IN FULL AT ANY TIME. IF THE ASSESSMENT IS NOT PAID IN FULL, IT WILL BE DUE AND PAYABLE IN ANNUAL INSTALLMENTS THAT WILL VARY FROM YEAR TO YEAR DEPENDING ON THE AMOUNT OF INTEREST PAID, COLLECTION COSTS, ADMINISTRATIVE COSTS, AND DELINQUENCY COSTS.

The exact amount of the assessment may be obtained from the City. The exact amount of each annual installment will be approved each year by the City Council in the annual service plan update for the district. More information about the assessments, including the amounts and due dates, may be obtained from the City.

Your failure to pay any assessment or any annual installment may result in penalties and interest being added to what you owe or in a lien on and the foreclosure of your property.

¹ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Kaufman County.

[The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above.

DATE:

DATE:

SIGNATURE OF
PURCHASER

SIGNATURE OF
PURCHASER

The undersigned seller acknowledges providing this notice to the potential purchaser before the effective date of a binding contract for the purchase of the real property at the address described above.

DATE:

DATE:

SIGNATURE OF SELLER

SIGNATURE OF SELLER]²

² To be included in copy of the notice required by Section 5.014, Tex. Prop. Code, to be executed by seller in accordance with Section 5.014(a-1), Tex. Prop. Code.

[The undersigned purchaser acknowledges receipt of this notice before the effective date of a binding contract for the purchase of the real property at the address described above. The undersigned purchaser acknowledged the receipt of this notice including the current information required by Section 5.0143, Texas Property Code, as amended.

DATE:

DATE:

SIGNATURE OF
PURCHASER

SIGNATURE OF
PURCHASER

STATE OF TEXAS §
 §
COUNTY OF KAUFMAN §

The foregoing instrument was acknowledged before me by _____ and _____, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument and acknowledged to me that he or she executed the same for the purposes therein expressed.

Given under my hand and seal of office on this _____, 20__.

Notary Public, State of Texas]³

³ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Kaufman County.

The undersigned seller acknowledges providing a separate copy of the notice required by Section 5.014 of the Texas Property Code including the current information required by Section 5.0143, Texas Property Code, as amended, at the closing of the purchase of the real property at the address above.

DATE:

DATE:

SIGNATURE OF SELLER

SIGNATURE OF SELLER

STATE OF TEXAS

§

§

COUNTY OF KAUFMAN

§

The foregoing instrument was acknowledged before me by _____ and _____, known to me to be the person(s) whose name(s) is/are subscribed to the foregoing instrument and acknowledged to me that he or she executed the same for the purposes therein expressed.

Given under my hand and seal of office on this _____, 20__.

Notary Public, State of Texas]⁴

⁴ To be included in separate copy of the notice required by Section 5.0143, Tex. Prop. Code, to be executed at the closing of the purchase and sale and to be recorded in the deed records of Kaufman County.



Meeting
Date: 7/28/2025

Date: 07/14/2025

Item #: 19.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on an interlocal cooperative agreement for Kaufman Public Improvement District No. 3 Assessment Collection between the City of Kaufman, Texas, and Kaufman County, Texas; and authorizing the Mayor or his designee to execute necessary documents.

BACKGROUND:

This agreement is between the City of Kaufman and Kaufman County for the collection of the Kaufman Public Improvement District No. 3 (Freeman Farm) Assessment. The City entered into a similar agreement previously for PID #1 and #2.

Author:

Mike Holder, City Manager

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of the interlocal cooperative agreement for Kaufman PID #3 collection.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

**INTERLOCAL COOPERATIVE AGREEMENT FOR
KAUFMAN PUBLIC IMPROVEMENT
DISTRICT NO. 3 ASSESSMENT COLLECTION
BETWEEN KAUFMAN COUNTY, TEXAS AND
THE CITY OF KAUFMAN, TEXAS**

THIS AGREEMENT is made and entered into on this the ____ day of _____, 2025 by and between KAUFMAN COUNTY, TEXAS, a political subdivision of the State of Texas, hereinafter referred to as "COUNTY" and the CITY OF KAUFMAN, TEXAS, a municipal corporation and a political subdivision of the State of Texas hereinafter referred to as "CITY."

WHEREAS, COUNTY and CITY mutually desire to be subject to the provisions of the Interlocal Cooperation Act set forth in Chapter 791 of the Texas Government Code; and

WHEREAS, pursuant to Chapter 372 of the Texas Local Government Code, Subchapter A, CITY has created and manages the Kaufman Public Improvement District No. 3, hereinafter referred to as the "DISTRICT", and has levied special assessments for the financing public infrastructure on a per equivalent dwelling unit basis on properties within the boundaries of the DISTRICT. CITY serves as agent for the DISTRICT and is jointly hereinafter referred to as the City and District and

WHEREAS, pursuant to §372.0175 of the Texas Local Government Code, the CITY has the authority to contract with the COUNTY to perform the duties of the CITY relating to the collection of special assessments levied by the DISTRICT under the provisions of Chapter 372, Subchapter A of the Texas Local Government Code.

NOW THEREFORE, COUNTY and CITY, for and in consideration of the mutual promises, covenants and agreements herein contained do hereby agree as follows:

I. SCOPE OF SERVICES

1. SERVICES TO BE RENDERED BY THE TAX ASSESSOR/COLLECTOR(TAC)

The Kaufman County Tax Assessor/Collector shall assess and collect lump sum assessments as calculated according to the DISTRICT formation documents and approved annually by the Kaufman City Council on all properties situated within the Kaufman Public Improvement District No. 3. The services rendered hereunder shall conform with all applicable and controlling laws, rules, orders, mandates and regulations and shall include the following: (a) receiving the Certified Appraisal Roll from the Kaufman Central Appraisal District together with monthly changes thereto; (b) Providing mortgage companies, property owners, and/or tax representatives tax roll and payment data; (c) Providing all necessary assessments of rates as furnished by the CITY; (d) Transmitting tax statements via an appropriate medium; and (e) Processing property tax and assessment payments.

Additionally, on the Taxing Unit's behalf, the Tax Assessor/Collector shall: (a) Approve and refund erroneous overpayments when provided with sufficient historical information by the Taxing Unit; (b) Obtain approval or rejection of requests for waiver of penalties and interest for delinquent taxes owed; (c) Prepare and issue tax certificates; and (d) Prepare and/or provide information and reports to state agencies, auditors and other interested parties to the DISTRICT'S assessments.

2. ADDITIONAL SERVICES AVAILABLE TO THE TAXING UNIT

The Tax Assessor/Collector might further perform or render additional related services when requested to do so by the Taxing Unit. When additional services might result in additional costs and fees, they are to be paid by the Taxing Unit. Before any such additional services are commenced by the Tax Assessor/Collector, said services and attendant costs and fees, if any, shall be confirmed by a separate written agreement.

II. COMPENSATION

In consideration of the services provided by the Tax Assessor/Collector, the Taxing Unit shall pay the Tax Assessor/Collector for the services provided herein, the amounts reflected in the attached Notice of Annual per Parcel Cost attached hereto as Exhibit "A" and made a part hereof for all purposes and which, as such, constitutes a part of this contractual agreement.

It is expressly understood and agreed that the Kaufman Public Improvement District No. 3 will pay all costs specified in the Notice of Annual Per Parcel Cost (Exhibit "A") or future fees per parcel that might be amended over time, with the approval of the Kaufman County Commissioners Court. If the Notice of Annual Per Parcel Cost is amended in the future, the remainder of this Agreement shall remain in full force and effect unless specifically changed by a supplemental, amended or replacement Agreement. Before any such amendment may take effect, timely notice to the Tax Assessor/Collector must be provided. To be considered timely, the notice shall be provided on or before the first day of June of each year, with an effective date of October 1st of the new tax year.

The Tax Assessor/Collector's compensation for performing the primary services contemplated herein shall be invoiced by January 31st annually and shall include, but not be limited to, the certified tax roll and all accounts added through supplements to the tax collection system to the certified Tax Roll received from the Kaufman Central Appraisal District since certification.

All invoices shall be itemized and payments shall reflect net-billing accounting, wherein the cost of Tax Collection Services, billed at the rates indicated in Exhibit "A," are subtracted from assessments collected. The Taxing Unit shall not be entitled to receive any assessments collected for a tax year until the TAC has withheld the total amount of compensation under Exhibit "A" for that year.

III. COOPERATION

The Taxing Unit shall provide to the Tax Assessor/Collector, without charge, copies of all records necessary to perform the duties and responsibilities contemplated under this

Agreement in the format and/or medium in which they currently exist.

Any Tax Increment Financing (TIF) payments are not calculated or distributed by the Tax Assessor/Collector.

Consistent with mandates of applicable law, the parties hereto shall assist each other in promptly complying with Public Information Requests pertaining to any aspects of this Agreement.

IV. NOTICE OF APPLICABLE TAX RATES

The Taxing Unit shall provide the Tax Assessor/Collector with timely notice regarding the adoption of all applicable assessment rates and exemptions together with related directives, orders, decisions or other matters which impact the assessment and collection of the Kaufman Public Improvement District No. 3's assessments. As used herein, the phrase "timely" shall mean adopting the applicable assessments for the Taxing Unit and providing notice to the Tax Assessor/Collector of same no later than September 30th for each year that this Contract remains in effect.

In the event that the Taxing Unit does not timely adopt or modify its assessments on or before September 30th and, as a part thereof, notify the Tax Assessor/Collector of same, the Taxing Unit agrees that it will bear all reasonable additional costs incurred by the Tax Assessor/Collector as a direct or indirect result of the Taxing Unit's failure to timely adopt its assessments. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost (Exhibit "A").

V. DEPOSIT OF FUNDS

All funds collected by the Tax Assessor/Collector on the Taxing Unit's behalf shall be promptly transferred and deposited by automated clearing house (ACH) protocol into an account designated by the Taxing Unit at its depository bank. If any daily collection total is less than twenty-five dollars (\$25.00) the distribution may be withheld until the cumulative total of taxes collected on the Taxing Unit's behalf equals at least twenty-five dollars (\$25.00).

After initiation of the aforementioned ACH transfers from the Kaufman County Tax Assessor/Collector's depository account to the Taxing Unit's designated depository account, the Tax Assessor/Collector retains no responsibility and shall have no liability for the further management and processing of said funds.

VI. REFUNDS

Refunds will be made by the Tax Assessor/Collector on the Taxing Unit's behalf only as set forth herein. The Tax Assessor/Collector will not make refunds on any prior year paid accounts unless the prior year paid accounts for the past five (5) years are provided and made available to the Tax Assessor/Collector.

The Tax Assessor/Collector agrees to issue refund checks on behalf of the Taxing Unit as provided by the Kaufman Central Appraisal District. In the event the Taxing Unit has insufficient collections to repay the Tax Assessor/Collector within fifteen (15) days, the outstanding sum must be paid in full upon notification by the Tax Assessor/Collector.

In the event the Taxing Unit is a party in any lawsuit regarding the collection of assessments provided for herein that is resolved by a settlement or final judgement requiring the Taxing Unit to refund tax payment or assessment proceeds to a taxpayer, the Tax Assessor/Collector shall be permitted to make such payment proceeds to a taxpayer on the Taxing Unit's behalf and to debit such amount from tax payment or assessment proceeds currently held by the Tax Assessor/Collector on behalf of the Taxing Unit.

VII. AUDIT CONTROLS

The Tax Assessor/Collector shall employ and utilize appropriate internal and external audit controls to ensure the accuracy and integrity of their tax collection efforts on Taxing Unit's behalf. The Taxing Unit reserves the right to employ its own independent audit mechanisms and controls. When requested, the Tax Assessor/Collector shall cooperate with the Taxing Unit's independent auditors by providing all necessary explanations and reports.

VIII. DELINQUENT TAX COLLECTION

In addition to the services provided herein, the TAC shall, to the fullest extent permitted by law, make all reasonable efforts to pursue the collection of delinquent assessments owed to the Taxing Unit. All such efforts shall include contracting with any competent attorney to represent the Tax Assessor/Collector in enforcing the collection of delinquent assessments. To avoid duplication of efforts and unnecessary costs to the taxpayer, the Tax Assessor/Collector recommends employing the same counsel for both the Tax Assessor/Collector and the Taxing Unit. Any attorney retained for such representation shall be paid in the manner permitted by law and consistent with the contract between the Tax Assessor/Collector and the attorney.

In the event the Taxing Unit utilizes different legal counsel than the one employed by the Tax Assessor/Collector, the Taxing Unit agrees to pay the additional costs, if any, that are incurred in utilizing different legal counsel. All such costs are in addition to the collection fees set out in the attached Notice of Annual Per Parcel Cost (Exhibit "A").

IX. NOTICES

Notices required to be given to either party to this Agreement shall be deemed delivered when either personally delivered, faxed with receipt confirmed, or when mailed via U.S. certified or registered mail, postage prepaid, and confirmed received by the intended recipient.

X. SUPPLEMENTAL SURETY BOND RECOMMENDED

The Tax Assessor/Collector recommends that the Taxing Unit obtain an additional and adequate surety bond for the Tax Assessor/Collector specifically related to any and all

anticipated services to be performed and rendered hereunder. The Taxing Unit agrees to pay all associated premiums for such bond.

XI. TERM AND DURATION OF AGREEMENT

The term of this Agreement shall begin on the date of signatures by all parties hereto and continue in full force and effect from year to year until such time as either party, by written notice to the other, terminates the same. Notice of termination given hereunder on or before the first day of May of the tax year in which the party intends to terminate shall be effective immediately following the 30th day of September after such notice.

XII. SOVEREIGN IMMUNITY

This Contract for Assessment and Collection is expressly made subject to each party's sovereign immunities as provided in Title 5 of the Texas Civil Practice and Remedies Code together with all applicable state and federal law. The parties expressly agree that no provision of this Agreement is intended to in any way constitute a waiver of any immunity from suit or from liability that the parties have by operation of law.

XIII. MISCELLANEOUS PROVISIONS

This Contract for Assessment and Collection constitutes the entire agreement between the parties relating to the rights and obligations delegated, assumed and owed by and between the Tax Assessor/Collector and the Taxing Unit. This contract supersedes any prior understandings and agreements by and between the parties, either written or oral, pertaining to the same or similar subject matters.

This contract shall be construed under and in accordance with the laws of the State of Texas with all obligations contained herein to be performed in Kaufman County, Texas.

This contract is not intended to benefit any third-party beneficiaries.

This contract shall be binding upon and inure to the benefit of the parties hereto together with their respective successors, attorneys and assigns.

Should one or more provisions contained herein be declared invalid, illegal or otherwise unenforceable by a Court of competent jurisdiction, such declaration shall not invalidate or adversely impact other valid, legal and enforceable provisions. The remainder of this Agreement shall remain in full force and effect.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN,
TEXAS on this ____ day of _____, 2025.

City of Kaufman, Texas

Jeff Jordan, Mayor

ATTEST:

Jessie Hanks, City Secretary

APPROVED AS TO FORM:

M. Ann Montgomery, City Attorney

PASSED AND APPROVED BY THE KAUFMAN COUNTY COMMISSIONERS
COURT on this ____ day of _____, 2025.

Kaufman County, Texas

Jakie Allen, County Judge

ATTEST:

Laura Hughes, County Clerk

APPROVED AS TO FORM:

Assistant District Attorney

Exhibit “A”

Annual Notice of Per Parcel Costs for Special Assessment Collections

Please accept this Annual Notice of Per Parcel Costs of collections for the collection of special assessment and the collection of operational maintenance costs for the Kaufman Public Improvement District No. 3 by the Kaufman County Tax Assessor/Collector's Office.

These per parcel costs were effective beginning in the year 2025 and were billed and collected by the____ day of_____-20____ .

	2024 Tax Year	2025 Tax Year
Parcels within Kaufman County	\$1.50	\$1.50

(Certified by the Kaufman County Central Appraisal District

Please attach this notice to your original Collection Contract as the official costs determined and agreed upon by the Kaufman County Tax Assessor's Office and the Kaufman County Commissioners Court.

Teresa Floyd
Tax Assessor/Collector
Kaufman County, Texas



Meeting
Date: 7/28/2025

Date: 07/01/2025

Item #: 20.

Dept.: Economic
Development
Corporation

Presentation

SUBJECT:

Consider and take appropriate action on Chapter 380 Economic Development and Performance Agreement between the City of Kaufman, Texas and Lowe's Companies, Inc.; and authorizing the Mayor to execute necessary documents.

BACKGROUND:

As part of the site selection of Lowe's in Kaufman, it was negotiated to assist with half of their site infrastructure costs. The costs of this infrastructure (utilities, detention pond, parking lot, etc.) total \$6,830,000. The 380 Agreement between the City and Lowe's would provide an annual grant to Lowe's based on 3/4-cent of the 1 penny general fund sales tax levied, not to exceed \$3,415,000 (50% of costs).

The 380 Agreement stipulates this grant will be processed annually following collection of all sales tax by Lowe's for the prior year. The contract has a timeline of 15 years to give time for the store to meet the threshold of \$3.415 million, however, based on similar stores, it's anticipated this grant will last approximately 10 years. Lowe's will have to pull permits by September 30, 2025 and open no later than January 31, 2027. A provision is also in the agreement that stipulates should Lowe's close the store within 24 months following their final grant, they will have to repay the City of Kaufman 50% of their total benefit. They will be required to submit an annual compliance report to the City, as well. They will, in good faith, create community partnerships with local organizations and work with the City to potentially negotiate a procurement agreement.

During the course of the agreement, the City will receive sales tax revenue outside of the grant agreement at the following: 0.25% General Fund, 0.25% Street Maintenance, 0.5% Property Tax Reduction. The KEDC will also receive 0.25%. Based on an estimated \$50 million in annual taxable sales, this will generate \$625,000 plus all ad valorem revenue.

Author:

Stewart McGregor , Executive Director

Reviewed:

Mike Holder, City Manager

Cost: \$3,415,000.00

Funds Available: General Fund
Sales Tax Revenue

Source: Annual Sales Tax
Revenue Generated by Lowe's

Recommendation: Staff recommends approval of a Chapter 380 Economic Development and Performance Agreement between the City and Lowe's Companies, Inc.; and authorizing the Mayor to execute necessary documents.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☒	☐	☐	☐

**CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT
AND PERFORMANCE AGREEMENT**

This **CHAPTER 380 ECONOMIC DEVELOPMENT AGREEMENT AND PERFORMANCE AGREEMENT** by and between the ***CITY OF KAUFMAN, TEXAS***, a Texas home-rule municipality, and Lowe's Homes Center, LLC, a North Carolina limited liability company, is made and executed on the following recitals, terms and conditions.

WHEREAS, certain capitalized terms used herein are defined in Section 3, below; and

WHEREAS, the City desires to provide, pursuant to Chapter 380 of the Texas Local Government Code an incentive to Developer to develop the Property as defined below; and

WHEREAS, the City possesses the legal and statutory authority under Chapter 380 of the Texas Local Government Code to make loans or grants of public funds for the purposes of promoting local economic development and stimulating business and commercial activity within the City of Kaufman, Texas; and

WHEREAS, the City has determined that a grant of funds to the Developer will serve the public purpose of promoting local economic development, with the development and diversification of the economy of the State and City, will eliminate unemployment and underemployment in the State and City, and will enhance business and commercial activity within the City of Kaufman, Texas; and

WHEREAS, the City has concluded and hereby finds that this Agreement clearly promotes economic development in the City of Kaufman, Texas, and, as such, meets the requisites under Chapter 380 of the Texas Local Government Code, and further, is in the best interests of the City and the Developer; and

WHEREAS, the City has concluded and hereby finds that this Agreement clearly promotes economic development in the City of Kaufman, Texas, and, as such, meets the requirements of Article III, Section 52-a of the Texas Constitution by assisting in the development and diversification of the economy of the State, by eliminating unemployment or underemployment in the State, and by the development or expansion of commerce within the State; and

WHEREAS, Developer has applied to the City for financial assistance necessary to construct a home improvement retail facility containing at least 137,000 gross square feet to be generally located on approximately 12.73 acres of land situated at the intersection of Kings Fort Parkway and Center Lane, Kings Fort Development, City of Kaufman, Kaufman County, Texas; and

NOW, THEREFORE, for and in consideration of the agreements contained herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the City and Developer agree as follows:

SECTION 1. FINDINGS INCORPORATED.

The foregoing recitals are hereby incorporated into the body of this Agreement and shall be considered part of the mutual covenants, consideration and promises that bind the parties.

SECTION 2. TERM.

- (a) This Agreement shall be effective as of the Effective Date, as defined herein, and shall continue thereafter until the sooner of the following: (1) the total payments to Developer pursuant to Section 5(a) of this Agreement equals Three Million Four Hundred Fifteen Thousand and No/Dollars (\$3,415,000); or (2) December 31, 2041 unless terminated sooner under the provisions hereof (the “Term”). Any payment due to Developer for the year 2041 shall survive the Term of this Agreement.
- (b) Notwithstanding anything to the contrary set forth in this Agreement, if either (i) Developer has not closed on the acquisition of the Property by the Acquisition Deadline, or (ii) a building permit for the Facility is not obtained by the Developer before September 30, 2025, this Agreement shall automatically terminate, be void *ab initio*, and be of no further force or effect as of such date and the parties shall have no further rights or obligations hereunder.
- (c) The term may be extended beyond December 31, 2041, by written agreement of both parties.

SECTION 3. DEFINITIONS.

The following words shall have the following meanings when used in this Agreement.

- (a) **Acquisition Deadline.** The words “Acquisition Deadline” shall mean May 30, 2025.
- (b) **Agreement.** The word “Agreement” means this Chapter 380 Economic Development Agreement and Performance Agreement, together with all exhibits and schedules attached to this Agreement from time to time, if any.
- (c) **Annual Report.** The words “Annual Report” mean a written verification signed by a duly authorized representative of Developer that shall certify the number of Full-Time Equivalent Employment Positions, and report all community partnership activities using the form attached hereto as *Exhibit D*.
- (e) **City.** The word “City” means the City of Kaufman, Texas, a Texas home rule municipality, whose corporate address for the purposes of this Agreement is 209 S. Washington Street, Kaufman, Texas 75142.
- (f) **City Program Grant Payment.** The words “City Program Grant Payment” are defined in Section 5(a).

- (g) **City Regulation.** The word “City Regulation” means any ordinance, rule, regulation, standard, policy, order, guideline, master plans, or other City-adopted or City-enforced requirement, as amended and adopted by the City for uniform application throughout the corporate limits, and as are applicable to the Property and development of the Facility.
- (h) **Claim.** The word “Claim” is defined in Section 9(a).
- (i) **Developer.** The word “Developer” means Lowe’s Homes Center, LLC, a North Carolina limited liability company, and any of its related entities that may operate at the Property, its successors and assigns, whose address for the purposes of this Agreement is 1000 Lowe’s Boulevard, Mooresville, North Carolina 28117.
- (j) **Effective Date.** The words “Effective Date” mean August 1, 2025.
- (k) **Event of Default.** The words “Event of Default” mean and include any of the Events of Default set forth below in the section entitled “Events of Default.”
- (l) **Facility.** The word “Facility” means the Lowe’s-branded home improvement retail facility on the Property containing at least 137,000 gross square feet, as generally depicted in *Exhibit A* of this Agreement, which is attached hereto and is incorporated herein for all purposes.
- (m) **Force Majeure.** The words “Force Majeure” means a delay in Developer’s performance of any act required hereunder by reason of: Acts of God or severe and/or inclement weather; strikes; lockouts; pandemic; labor troubles; inability to procure materials; failure of power or other unavailability of any utility service; governmental laws, regulations, requirements, conditions, procedures, resource constraints, or administrative delays; riots or insurrections; the act, failure to act, or default of another party; war, or other reason beyond such party’s control (individually “Force Majeure”); where applicable herein, the performance of such act delayed by an event of Force Majeure will be excused for the period of the delay, and the period of the performance of any such act shall be extended for a period equivalent to the period of such delay.
- (n) **Full-Time Equivalent Employment Position.** The words “Full-Time Equivalent Employment Position” or “Full-Time Equivalent Employment Positions” mean and include a job requiring a minimum of Two Thousand and Eighty (2,080) hours of work averaged over a twelve (12) month period.
- (o) **Notice.** The word “notice” is defined in Section 10(g).
- (p) **Property.** The word “Property” means the approximately 12.73 acres of land situated at the intersection of Kings Fort Parkway and Center Lane, Kings Fort Development, City of Kaufman, Kaufman County, Texas, as generally depicted in *Exhibit B* of this Agreement, which is attached hereto and is incorporated herein for all purposes.

- (q) **Qualified Expenditures.** The words “Qualified Expenditures” mean those actual costs for the construction of site infrastructure located on the Property necessary to develop the Facility.
- (r) **Sales and Use Tax.** The words “Sales and Use Tax” or “Sales and Use Taxes” mean the City’s municipal sales and use tax, at the current rate of one percent (1.0%), pursuant to Section 321.103(a) of the Texas Tax Code, as amended, or a lower rate if the rate is reduced in the future.
- (s) **Sales Tax Report.** The words “Sales Tax Report” mean Sales Tax Report as defined in Section 4(e).
- (t) **State Comptroller.** The words “State Comptroller” mean the Office of the Texas Comptroller of Public Accounts, or any successor agency.
- (u) **Term.** The word “Term” means the term of this Agreement as specified in Section 2 of this Agreement.

SECTION 4. AFFIRMATIVE COVENANTS OF DEVELOPER.

Developer covenants and agrees with the City that, while this Agreement is in effect, it shall comply with the following terms and conditions:

- (a) **Qualified Expenditures.** Developer covenants and agrees to submit to the City contracts, invoices, receipts, all bills paid affidavits, and other documentation in a form acceptable to the City evidencing qualified expenditures in a minimum amount of **Six Million and Eight Hundred Thirty Thousand No/100 Dollars (\$6,830,000)** by **December 31, 2026**. If such invoices, receipts, or other documentation are incomplete or insufficient for City to verify the Qualified Expenditures, City shall notify Developer, and Developer shall promptly supply any missing or necessary additional information necessary to verify the Qualified Expenditures.
- (b) **Certificate of Occupancy.** Developer covenants and agrees to, after complying with all City Regulations, obtain or cause to be obtained by **December 31, 2026**, a certificate of occupancy from the City of Kaufman, Texas, for the Facility located on the Property.
- (c) **Development.** The Facility shall be constructed and operated in accordance with the plans provided in **Exhibit A**, and any site plan, building elevations, or landscape plans approved by the City. Developer agrees that materials and finish-out used for the Facility shall be substantially similar to such plans. Developer agrees that construction shall be in conformance with the most recently adopted City Regulations, including but not limited to the building codes of the City, and that building permit applications will be reviewed under such codes. The Property shall be subject to those fees and charges due and payable to the City in connection with the development of the Property that are charged pursuant to City

Regulations to other developments located within the corporate limits of the City. The Developer shall construct the Facility consistent with and comparable to the attached renderings and also shall abide by the City's architectural standards, especially in regard to building materials, color regulations and signage, subject to review and approval by City staff at time of permitting. Throughout the Term of this Agreement and beyond, the Developer shall ensure that the façade of the Facility adheres strictly to the architectural elevations depicted in **Exhibit A**. Notwithstanding any termination or expiration of this Agreement, Developer hereby covenants and agrees that it shall continue to maintain and adhere to the architectural elevations depicted in **Exhibit A** for the façade of the Facility. Any alterations or modifications to the façade, whether during the Term of this Agreement or thereafter, shall only be undertaken with the prior written consent of the City. The development and use of the Property shall comply with all applicable City Regulations, including but not limited to the Kaufman Comprehensive Zoning and Subdivision Ordinances, as amended.

- (d) **Operate Facility.** Subject to Force Majeure, casualty and condemnation events as more specifically set forth below, Developer agrees to commence operations as a retail store open to the public by **January 31, 2027** and to maintain and operate the Facility located on the Property during the Term of this Agreement. Further, upon a receipt of a certificate of occupancy from the City of Kaufman, Texas, Developer covenants and agrees to keep Facility open as a retail store during normal operating hours during the Term of this Agreement, subject, however, to cessation of operations resulting from the following: (i) events of Force Majeure, (ii) condemnation of all or a portion of the Property which materially interferes with Facility operations, or (iii) casualty events that result in a destruction of all or a material portion of the Facility. Notwithstanding the foregoing or anything contained herein to the contrary, in the event Developer permanently ceases operations (subject to tolling for an event of Force Majeure, condemnation or casualty as set forth above) at the Facility prior to the expiration of the Term, Developer will no longer be entitled to receive any future Program Grant Payments due under this Agreement from and after the date Developer ceases such operations.
- (e) **Reporting of Sales and Use Tax.** Developer covenants and agrees to provide to the City, on an annual basis, a copy of the sales and use tax reports that were submitted to the State Comptroller relating to the remission of all local sales and use taxes collected by the Facility as a result of the operation of the Facility and the total annual sales occurring at the Property ("Sales Tax Report"). Additionally, Developer covenants and agrees to obtain any third party's consent for the State Comptroller's office to release the annual reported figures along with any State audit adjustments to the City. A form of "Waiver of Sales Tax Confidentiality" is attached as **Exhibit C**. The City hereby agrees to keep this information "Confidential" consistent with Section 321.3022(f) of the Texas Tax Code, and to the extent allowed by law. The first Sales Tax Report from the Developer shall be due by March 31 of the first calendar year after the Facility commences operations, and annually thereafter.
- (f) **Job Creation and Retention.** Developer covenants and agrees beginning on **March 31,**

2027, and annually for fifteen (15) years during the Term of this Agreement, Developer shall submit to the City an Annual Report covering the Full-Time Equivalent Employment Positions created and maintained during the Term of this Agreement. All Annual Reports shall include quarterly IRS 941 returns or Texas Workforce Commission Employer Quarterly Reports.

- (g) **Performance.** Developer agrees to perform and comply with all terms, conditions, and provisions set forth in this Agreement and in all other instruments and agreements between Developer and City.
- (h) **Prohibited Uses:** Developer covenants and agrees during the Term of this Agreement that unless otherwise approved by the City, and only in the event that the zoning on the Property allows such uses, that the following uses shall not be allowed in any portion of the Facility: alternative financial services (although Developer may allow for its customary check cashing and money transfers as services provided within its store), sexually oriented business, body art facilities, smoke shops, drug or vice paraphernalia, gaming or slot machines (excluding arcades), lewd merchandise sales, pawn shops, and outdoor storage/display within the parking lot provided the Property is otherwise in conformance with the City's zoning ordinances; notwithstanding anything contained in the foregoing to the contrary, Developer may store and display goods and merchandise in the areas of the Property designated on the site plan attached as **Exhibit E** ("Site Plan") as "Outdoor Storage and Display", the parties acknowledging that Developer has received governmental approval for the outdoor storage and display of goods and merchandise in the areas so designated on the Site Plan.
- (i) **Community Partnerships.** Developer agrees, in good faith, to develop monetary and in-kind partnerships with nonprofit and community-based organizations serving the City of Kaufman during the term of this Agreement.
- (j) **Procurement.** Developer agrees, in good faith, to negotiate a contract with the City for the procurement of goods and services.

SECTION 5. AFFIRMATIVE COVENANTS OF THE CITY.

City covenants and agrees with the Developer that, while this Agreement is in effect, it shall comply with the following terms and conditions:

- (a) **Program Grant Payments. Sales and Use Tax.** The City covenants and agrees to pay Developer program grant payments in the table below based upon a percentage of seventy-five percent (75%) of the City's Sales and Use Tax reported in the Sales Tax Report provided by Developer to the City pursuant to Section 4(e) of this Agreement (hereinafter the "City Program Grant Payment"). Such City Program Grant Payments shall be made annually upon reviewing the Sales Tax Report described in Section 4(e) of this Agreement, and confirming its accuracy with the State Comptroller, including any audit adjustments, and confirming the funds are actually received by the City from the State Comptroller's

office less the State Comptroller's administrative fee. The City Program Grant Payments shall be based upon the following percentages of Sales and Use Tax received:

Calendar Year	Percentage of Sales and Use Tax Reimbursed
2027	75%
2028	75%
2029	75%
2030	75%
2031	75%
2032	75%
2033	75%
2034	75%
2035	75%
2036	75%
2037	75%
2038	75%
2039	75%
2040	75%
2041	75%

The City covenants and agrees to make the annual City Program Grant Payment, subject to any adjustments provided herein, to Developer within thirty (30) days following the receipt of the latter of: (1) the Sales Tax Report specified in Section 4(e) of this Agreement for the applicable year; and (2) the Sales and Use Tax revenue from the State Comptroller's office for the applicable year. Nothing in this Agreement shall require the City to make any City Program Grant Payment from revenue sources other than from the Sales and Use Tax revenue. The total of City Program Grant Payments provided to Developer by the City pursuant to this Agreement **shall not exceed Three Million Four Hundred Fifteen Thousand and No/Dollars (\$3,415,000)**. In addition, in no event shall the City Program Grant Payments provided to Developer by City exceed the invoices, receipts, or other documentation provided by Developer to City pursuant to Section 4(a) of this Agreement.

- (b) **Performance.** City agrees to perform and comply with all terms, conditions, and provisions set forth in this Agreement.

SECTION 6. CESSATION OF ADVANCES AND AUDITS.

- (a) **Cessation of Advances.** If the City has made any commitment to provide any financial assistance to Developer, whether under this Agreement or under any other agreement, the City shall have no obligation to advance or disburse the financial assistance if: (i) Developer becomes insolvent, files a petition in bankruptcy or similar proceedings, or is adjudged bankrupt, or (ii) an Event of Default occurs, or (iii) ceases to operate in the City.

- (b) **Amended Returns and Audits.** In the event (i) additional Sales and Use Tax is due and owing, as a result of an audit conducted by the State of Texas that increases the Sales and Use Tax for a previous period covered within the Term of this Agreement, the Program Grant Payment for the period immediately following such State approved amendment shall be adjusted accordingly, provided the City must have received the Sales and Use Tax attributed to such adjustment. As a condition precedent to payment of such adjustment, Developer shall provide City with a copy of such amended Sales Tax Report, tax return or audit adjustment, and the approval thereof by the State of Texas.
- (c) **Refunds.** In the event (i) the Developer files an amended Sales Tax Report, or (ii) the State of Texas determines that the City erroneously received Sales and Use Tax, or that the amount of use tax paid to the City exceeds the correct amount of Sales and Use Tax for a previous Program Grant Payment paid to the Developer, then the Developer shall, within thirty (30) days after receipt of notification thereof from the City specifying the amount by which such Program Grant Payment exceeded the amount to which the Developer was entitled pursuant to such State of Texas determination, pay such amount to the City. The City may, at its option, adjust future Program Grant Payments immediately following such State of Texas determination to deduct therefrom the amount of the overpayment.

SECTION 7. EVENTS OF DEFAULT.

Each of the following shall constitute an Event of Default under this Agreement:

- (a) **General Event of Default.** Failure of Developer or City to comply with or to perform any other term, obligation, covenant or condition contained in this Agreement is an Event of Default.
- (b) **False Statements.** Any warranty, representation, or statement made or furnished to the City by or on behalf of Developer under this Agreement that is false or misleading in any material respect, either now or at the time made or furnished is an Event of Default.
- (c) **Insolvency.** Developer's insolvency, appointment of receiver for any part of Developer's property, any assignment for the benefit of creditors of Developer, any type of creditor workout for Developer, or the commencement of any proceeding under any bankruptcy or insolvency laws by or against Developer is an Event of Default.
- (d) **Ad Valorem Taxes and Impositions.** Developer allows its ad valorem taxes, assessments, use and occupancy taxes, charges, excises, license and permit fees, or other charges owed to the City or the State of Texas for any property or business owned by Developer, to become delinquent and fails to timely and properly follow the legal procedures for protest and/or contest of such imposition and to cure such failure within thirty (30) days after written notice thereof from the City and/or Kaufman County Central Appraisal District is an Event of Default.

- (e) **Building Permit Revoked.** If any applicable building permits required for the Facility and issued by the City are revoked or expire, and Developer fails to make reasonable efforts to obtain new permits, as determined by the City, and such default is not cured by Developer within thirty (30) days after written notice thereof.
- (f) **Closure Following Final Receipt of Payment.** Should the Developer permanently cease operations in the City within 24 months of final payment by City, notwithstanding force majeure, Developer shall pay City fifty percent (50%) of their total payment, not to exceed One Million Seven Hundred Seven Thousand and 500 Dollars (\$1,707,500).

SECTION 8. EFFECT OF AN EVENT OF DEFAULT.

In the event of default under Section 7 of this Agreement, the non-defaulting party shall give written notice to the other party of any default, and the defaulting party shall have thirty (30) days to cure said default. Should said default remain uncured as of the last day of the applicable cure period, and the non-defaulting party is not otherwise in default, the non-defaulting party shall have the right to immediately terminate this Agreement, enforce specific performance as appropriate or maintain a cause of action for damages caused by the event(s) of default. In the event, Developer defaults and is unable or unwilling to cure said default within the prescribed time period, no further amounts will be due from the City to Developer.

SECTION 9. INDEMNIFICATION.

- (a) **TO THE EXTENT ALLOWED BY LAW, DEVELOPER AGREES TO RELEASE, DEFEND, INDEMNIFY, AND HOLD HARMLESS THE CITY (AND ITS OFFICERS, OFFICIALS, REPRESENTATIVES, AGENTS, AND EMPLOYEES) FROM AND AGAINST ALL CLAIMS OR CAUSES OF ACTION FOR INJURIES (INCLUDING DEATH), PROPERTY DAMAGES (INCLUDING LOSS OF USE), AND ANY OTHER LOSSES, DEMAND, SUITS, JUDGMENTS AND COSTS, INCLUDING REASONABLE ATTORNEYS' FEES AND EXPENSES, IN ANY WAY ARISING OUT OF, RELATED TO OR RESULTING FROM ITS PERFORMANCE UNDER THIS AGREEMENT ("CLAIMS"). THE PROVISIONS OF THIS PARAGRAPH SHALL SURVIVE TERMINATION OF THIS AGREEMENT. THE PROVISIONS OF THIS PARAGRAPH ARE SOLELY FOR THE BENEFIT OF THE PARTIES HERETO AND DO NOT CREATE ANY OBLIGATIONS FROM OR GRANT ANY CONTRACTUAL OR OTHER RIGHTS TO ANY OTHER PERSON OR ENTITY, OTHER THAN OBLIGATIONS, IF ANY, THAT ARISE FROM DEVELOPER TO THE CITY TO PERFORM OBLIGATIONS CREATED BY THIS PARAGRAPH.**
- (b) **IT IS THE INTENTION OF THE PARTIES THAT THE DEVELOPER SHALL BE RESPONSIBLE FOR THE REPAYMENT OF ANY GRANT PAYMENTS MADE TO THE DEVELOPER HEREIN BY THE CITY THAT INCLUDES SALES AND USE TAX RECEIPTS THAT THE STATE OF TEXAS HAS DETERMINED WERE ERRONEOUSLY PAID, COLLECTED, DISTRIBUTED, OR ALLOCATED TO**

THE CITY, PROVIDED THE FOREGOING SHALL NOT APPLY TO ANY LIABILITY RESULTING SOLELY FROM THE ERRORS OR OMISSIONS OF THE CITY. THE PROVISIONS OF THIS PARAGRAPH SHALL SURVIVE TERMINATION OF THIS AGREEMENT. THE PROVISIONS OF THIS PARAGRAPH ARE SOLELY FOR THE BENEFIT OF THE PARTIES HERETO AND DO NOT CREATE ANY OBLIGATIONS FROM OR GRANT ANY CONTRACTUAL OR OTHER RIGHTS TO ANY OTHER PERSON OR ENTITY, OTHER THAN OBLIGATIONS, IF ANY, THAT ARISE FROM DEVELOPER TO THE CITY TO PERFORM OBLIGATIONS CREATED BY THIS PARAGRAPH.

- (c) Except for the City's obligations to provide the financial assistance as set forth in this Agreement, the City and its past, present, and future officers, employees, contractors, and agents assume no responsibilities or liabilities to Developer, or any third parties in connection with the Facility and/or the Property and Developer hereby waives any and all claims against the City for any injury to persons or damage to property in connection therewith, unless caused by the gross negligence or intentional actions of the City. Developer acknowledges and agrees that there shall be no personal recourse to the directors, officers, employees, or agents of the City, who shall incur or assume no liability in respect of any claims based upon or relating to this Agreement. It is understood and agreed between the parties that Developer, in satisfying the conditions of this Agreement, has acted independently, and the City assumes no responsibilities or liabilities to third parties in connection with these actions.

SECTION 10. MISCELLANEOUS PROVISIONS.

The following miscellaneous provisions are a part of this Agreement:

- (a) **Amendments.** This Agreement constitutes the entire understanding and agreement of the parties as to the matters set forth in this Agreement. No alteration of or amendment to this Agreement shall be effective unless given in writing and signed by the party or parties sought to be charged or bound by the alteration or amendment.
- (b) **Applicable Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Kaufman County, Texas. Venue for any action arising under this Agreement shall lie in the state district courts of Kaufman County, Texas.
- (c) **Assignment.** This Agreement may not be assigned without the express written consent of the other parties.
- (d) **Binding Obligation.** This Agreement shall become a binding obligation on the signatories upon execution by all signatories hereto. Developer warrants and represents that the individual or individuals executing this Agreement on behalf of Developer has full authority to execute this Agreement and bind Developer to the same. City warrants and represents that the individual executing this Agreement on its behalf has full authority to

execute this Agreement and bind it to the same.

- (e) **Caption Headings.** Caption headings in this Agreement are for convenience purposes only and are not to be used to interpret or define the provisions of the Agreement.
- (f) **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which shall constitute one and the same document.
- (g) **Notices.** Any notice or other communication required or permitted by this Agreement (hereinafter referred to as the “Notice”) is effective when in writing and (i) personally delivered either by facsimile (with electronic information and a mailed copy to follow) or by hand or (ii) three (3) days after notice is deposited with the U.S. Postal Service, postage prepaid, certified with return receipt requested, and addressed as follows:

If to City: City of Kaufman, Texas
209 S. Washington Street
Kaufman, Texas 751429
Attn: City Manager
Telephone: (972) 932-2216

If to Lowe's:

Lowe's Home Centers, LLC
1000 Lowe's Blvd.
 Mooresville, North Carolina 28117
Attn: Richard Goodman, Vice-President of Real
Estate, Construction & Retail
E-mail: richard.goodman@lowes.com

With a copy to: Lowe's Home Centers, LLC
1000 Lowe's Blvd.
Mooresville, North Carolina 28117
Attn: Legal Real Estate (LGL)
E-mail: legalrealestate@lowes.com

- (h) **Revenue Sharing Agreement.** The Parties designate this Agreement as a revenue sharing agreement, thereby entitling the City to request Sales and Use Tax information from the State Comptroller, pursuant to Section 321.3022 of the Texas Tax Code, as amended.
- (i) **Severability.** If a court of competent jurisdiction finds any provision of this Agreement to be invalid or unenforceable as to any person or circumstance, such finding shall not render that provision invalid or unenforceable as to any other persons or circumstances. If feasible, any such offending provision shall be deemed to be modified to be within the limits of enforceability or validity; however, if the offending provision cannot be so modified, it shall be stricken and all other provisions of this Agreement in all other respects shall remain valid and enforceable.

- (j) **Time is of the Essence.** Time is of the essence in the performance of this Agreement.
- (k) **Undocumented Workers.** Developer certifies that the Developer does not and will not knowingly employ an undocumented worker in accordance with Chapter 2264 of the Texas Government Code, as amended. If during the Term of this Agreement, Developer is convicted of a violation under 8 U.S.C. § 1324a(f), Developer shall repay the amount of the public subsidy provided under this Agreement plus interest, at the rate of six percent (6%), not later than the 120th day after the date the City notifies Developer of the violation.
- (l) **Form 1295 Certificate.** The Developer agrees to comply with Texas Government Code, Section 2252.908 and in connection therewith, the Developer agrees to go online with the Texas Ethics Commission to complete a Form 1295 Certificate and further agrees to print the completed certificate and execute the completed certificate in such form as is required by Texas Government Code, Section 2252.908 and the rules of the Texas Ethics Commission and provide to the City, at the time of delivery of an executed counterpart of this Agreement, a duly executed completed Form 1295 Certificate.
- (m) **Non-Boycott of Israel Provision.** In accordance with Chapter 2271 of the Texas Government Code, a Texas governmental entity may not enter into an agreement with a business entity for the provision of goods or services unless the agreement contains a written verification from the business entity that it: (1) does not boycott Israel; and (2) will not boycott Israel during the term of the agreement. Chapter 2271 of the Texas Government Code does not apply to a (1) a company that is a sole proprietorship; (2) a company that has fewer than ten (10) full-time employees; or (3) the contract has a value of less than One Hundred Thousand Dollars (\$100,000.00). Unless Developer is not subject to Chapter 2271 of the Texas Government Code for the reasons stated herein, the signatory executing this Agreement on behalf of Developer verifies that Developer does not boycott Israel and will not boycott Israel during the Term of this Agreement.
- (n) **Prohibition on Contracts with Certain Companies Provision.** In accordance with Section 2252.152 of the Texas Government Code, the Parties covenant and agree that Developer is not on a list maintained by the State Comptroller's office prepared and maintained pursuant to Section 2252.153 of the Texas Government Code.
- (o) **Report Agreement to Comptroller's Office.** City covenants and agrees to report this Agreement to the State Comptroller's office within fourteen (14) days of the Effective Date of this Agreement, in accordance with Section 380.004 of the Texas Government Code, as added by Texas House Bill 2404, 87th Tex. Reg. Session (2021) (effective September 1, 2021).
- (p) **Verification Against Discrimination of Firearm or Ammunition Industries.** Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 19, 87th Tex. Reg. Session (2021) (effective September 1, 2021)) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of

at least \$100,000 that is paid wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association; and (2) the Developer will not discriminate during the Term of the Agreement against a firearm entity or firearm trade association.

- (q) **Verification Against Discrimination Developer Does Not Boycott Energy Companies.** Pursuant to Texas Government Code Chapter 2274, (as added by Texas Senate Bill 13, 87th Tex. Reg. Session (2021) (effective September 1, 2021) unless otherwise exempt, if the Developer employs at least ten (10) fulltime employees and this Agreement has a value of at least \$100,000 that is paid wholly or partly from public funds of the City, the Developer represents that: (1) the Developer does not boycott energy companies; and (2) the Developer will not boycott energy companies during the Term of this Agreement.
- (r) **Limitation on Grants.** Under no circumstances shall the obligations of City hereunder be deemed to create any debt within the meaning of any constitutional or statutory provision. Further, the City shall not be obligated to pay any commercial bank, lender or similar institution for any loan or credit agreement made by the Developer. None of the obligations of City under this Agreement shall be pledged or otherwise encumbered in favor of any commercial lender and/or similar financial institution.

[The Remainder of this Page Intentionally Left Blank]

DEVELOPER ACKNOWLEDGES HAVING READ ALL THE PROVISIONS OF THIS AGREEMENT, AND DEVELOPER AGREES TO ITS TERMS. THIS AGREEMENT IS EFFECTIVE AS OF THE EFFECTIVE DATE AS IS PROVIDED HEREIN.

CITY:

CITY OF KAUFMAN, TEXAS,

A Texas home-rule municipality

Jeff Jordan, Mayor

Date Signed: _____

ATTEST:

Jessie Hanks, City Secretary

DEVELOPER:

LOWE'S HOME CENTERS, LLC,

a North Carolina limited liability company

By: _____
Richard Goodman

Vice-President of Real Estate, Construction & Retail

Date Signed: _____

Exhibit A

Depiction of the Facility

[RENDERINGS ATTACHED TO THE PAGES FOLLOWING]

Exhibit B

[Property Description]

Exhibit C

Waiver of Sales Tax Confidentiality

Date: _____

I authorized the Comptroller of Public Accounts to release sales tax information pertaining to the tax payer indicated below to the City of Kaufman, Texas. I understand that this waiver applies only to our retail store located at _____, Kaufman, Texas _____.

Please print or type the following information as shown on your Texas Sales and Use Tax permit:

Name of Taxpayer Listed on Texas Sales Tax Permit

Name Under Which Taxpayer is Doing Business (d/b/a or Outlet Name)

Taxpayer Mailing Address

Physical Location of Business Permitted for Sales Tax in Kaufman, Texas

Texas Taxpayer ID Number

Tax Outlet Number
(As Shown on Texas Sales Tax Permit)

Authorized Signature **

Print Name of Authorized Signature

Position of Authorized Signature

Phone Number of Authorized Signature

** The Authorized Signature must be an owner, officer, director, partner, or agent authorized to sign a Texas Sales Tax Return. If you have any questions concerning this waiver of confidentiality, please contact the Texas Comptroller of Public Accounts at (800) 531-5441.

EXHIBIT D
ANNUAL REPORT FORM

See following 2 pages

Annual Report

Reporting Period: April 1 to March 31, 20____(the “Year”)

The Annual Certification Report for the Chapter 380 Economic Development and Performance Agreement (the “Agreement”) between the City of Kaufman, TX, and Lowe’s Homes Center LLC (“Company”) is due on March 31, 20____.

I. PROJECT INFORMATION

Company’s legal name:

“Facility” address subject to incentive: _____, Kaufman, Texas

Primary contact: _____, Title: _____

Phone number: _____, E-mail address: _____

II. REPORTING INFORMATION

Employment and Wage Information:

Has the Company employed undocumented workers? ☐ Yes ☐ No

Total number of Full-Time Equivalent Employees located at the Facility during the Year? _____

Total Annual Payroll for the Full-Time Equivalent Employees located at the Facility during the Year?

Total average wage for all Full-Time Equivalent Employees: _____

Attachments to include: Quarterly IRS 941 returns or Texas Workforce Commission Employer Quarterly Report.

Narrative:

Please attach a brief narrative explaining the current year’s activities and/or comments relating to any potential defaults. Include in your statement, any community partnership involvement and nature of those involvements.

I certify that, to the best of my knowledge and belief, the information and attachments provided herein are true and accurate and in compliance with the terms of the Agreement.

I further certify that the representations and warranties contained within the Agreement remain true and correct as of the date of this Certification, and Company remakes those representations and warranties as of the date hereof.

I further certify that the employment and wage information provided is true and accurate to the best of my knowledge and I can provide documentation from the Texas Workforce Commission to support my claim if so requested.

I understand that this Certificate is being relied upon by the City of Kaufman in connection with the expenditure of public funds.

I have the legal and express authority to sign this Certificate on behalf of Company.

Name of Certifying Officer

Certifying Officer's Title

Phone Number

E-Mail Address

Signature of Certifying Officer

Date

STATE OF _____ X

COUNTY OF _____ X

This information was acknowledged before me on this _____ day of _____, _____ by _____, _____ for Lowe's Homes Center LLC, a North Carolina limited liability company, on behalf of said limited liability company.

Notary Public, State of _____

Notary's typed or printed name

My commission expires

EXHIBIT E
OUTDOOR STORAGE AND DISPLAY

[Attached]



Meeting
Date: 7/28/2025

Date: 06/11/2025

Item #: 21.

Dept.: Administration

Ordinance

SUBJECT:

Consider and take appropriate action on Ordinance O-22-25, an Ordinance of the City of Kaufman, Texas, amending Chapter 5 "Business Regulations" of the City's Code of Ordinances by adopting Article 5.11 "Film and Media Production" providing for the regulation of filing activities affecting city-owned and controlled and related property, equipment and personnel for motion picture production; delegating authority to City Manager for administering regulations adopted hereby; amending Appendix A "Fee Schedule" of the City of Kaufman's Code of Ordinance, Article A1.00 "Miscellaneous Fees" to adopt a new section A1.005 "Film Friendly Fees"; providing for the incorporation of premises; providing cumulative repealer, savings and severability clauses; providing for a penalty; determining compliance with the Texas Open Meetings Act; providing for publication; and; and providing an effective date.

BACKGROUND:

The City of Kaufman has been working towards becoming a Film Friendly certified community. Ordinance O-22-25 proposes the adoption of administratively enforceable filming guidelines and associated fees that clearly define expectations for permitting, operations, and public impact. These guidelines aim to ensure that filming occurs in a manner that supports the industry while protecting the quality of life for residents and businesses. The certification, administered by the Texas Film Commission, requires cities to have official filming guidelines and demonstrate readiness to accommodate media productions professionally and cooperatively. Adopting this ordinance will promote economic development, encourage positive community exposure, and provide regulatory clarity for all parties involved in future filming activities.

Author:

Rachel Balthrop Mendoza, Assistant City
Manager, Stewart McGregor, Executive Director

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Ordinance O-22-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

ORDINANCE NO. O-22-25

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, AMENDING CHAPTER 5 “BUSINESS REGULATIONS” OF THE CITY’S CODE OF ORDINANCES BY ADOPTING ARTICLE 5.11 “FILM AND MEDIA PRODUCTION” PROVIDING FOR THE REGULATION OF FILMING ACTIVITIES AFFECTING CITY-OWNED AND CONTROLLED AND RELATED PROPERTY, EQUIPMENT AND PERSONNEL FOR MOTION PICTURE PRODUCTION; DELEGATING AUTHORITY TO CITY MANAGER FOR ADMINISTERING REGULATIONS ADOPTED HEREBY; AMENDING APPENDIX A “FEE SCHEDULE” OF THE CITY OF KAUFMAN’S CODE OF ORDINANCE, ARTICLE A1.000 “MISCELLANEOUS FEES” TO ADOPT A NEW SECTION A1.005 “FILM FRIENDLY FEES”; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING CUMULATIVE REPEALER, SAVINGS AND SEVERABILITY CLAUSES; PROVIDING FOR A PENALTY; DETERMINING COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT; PROVIDING FOR PUBLICATION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Kaufman is a home rule municipality formed and operating under the Texas Constitution, the laws of the State of Texas, and its Home Rule Charter (the “City”); and

WHEREAS, the City Council of the City of Kaufman finds and determines that it is in the best interests of the citizens of the City to adopt a guidelines for the commercial use of City-owned property, including but not limited to streets, rights-of-way, parks, and public buildings, the commercial use of private property which may affect adjacent public or private property, and the use of City equipment and personnel, in all types of motion picture production, including, but not limited to, feature films, television programs, commercials, music videos and corporate films (the “Guidelines”); and

WHEREAS, the Council further finds that film production guidelines may promote economic development activity within the City, but should be designed to protect the personal and property rights of the City and its residents and businesses; and

WHEREAS, the City Council wishes to encourage filmmakers and all media production and moving image professionals to take advantage of the unique beauty, character, culture, and history of the City; and

WHEREAS, the Council further finds that the City Manager should be delegated the authority and responsibility for enforcing the provisions of the Guidelines; and

WHEREAS, the City Council adopted Chapter 5 “Business Regulations” of the City’s Code of Ordinances to provide various regulations for various types of businesses operating within the City; and

WHEREAS, the City Council wishes to amend Chapter 5 by adopting regulations for any and all types of filming in the City, including the requirements, responsibilities and costs; and

WHEREAS, the City Council wishes to protect the personal and property rights of residents and businesses of the City, and to promote public health, safety, and welfare.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. RECITALS. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the City Council.

SECTION 2. AMENDMENTS.

2.01. Chapter 5, Business Regulations. Chapter 5 “Business Regulations” of the City of Kaufman Code of Ordinances is hereby amended to adopt a new Article 5.11 “Film and Media Production” of Chapter 5 of the Code to be and read in its entirety as set forth in **Exhibit “A”** attached hereto and incorporated herein for all purposes, and all other sections of Chapter 5 not expressly amended hereby shall remain in full force and effect.

2.02. Appendix A, Fee Schedule. Article A5.000, “Business Fees”, of Appendix A, Fee Schedule of the City of Kaufman Code of Ordinances is hereby amended to adopt a new Section A5.006, “Film Friendly Fees” of Article A5.000 of the Code of Ordinances to be and read in its entirety as follows and all other sections of Article A5.000 and Appendix A not expressly amended hereby shall remain in full force and effect:

“Article 5.11 Film and Media Production.

Description	Amount
Application Processing Fee	\$50.00
Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area	\$500.00
Partial, non-disruptive use of a public building, park, right-of-way, or public area	\$250.00
Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking	\$50.00
Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking	\$25.00

Use of City parking lots, parking areas, and City streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles)	\$50.00"
--	----------

SECTION 3. APPLICATION. The "Application for Commercial Filming" in the "Guidelines for Filming in Kaufman, Texas" is set out in Exhibit "B," attached hereto and incorporated herein, shall be accepted on behalf of the City for the listed permits, licenses, activities, or services.

SECTION 3. CUMULATIVE REPEALER. This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances, or parts thereof, in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided, however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such other Ordinances on this date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance and for that purpose the Ordinance shall remain in full force and effect.

SECTION 4. SAVINGS. All rights and remedies of the City are expressly saved as to any and all violations of any existing ordinance of the City, and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances same shall not be affected by this Ordinance but may be prosecuted until final disposition by the court.

SECTION 5. SEVERABILITY. The provisions of this Ordinance are severable. However, in the event this Ordinance or any procedure provided in this Ordinance becomes unlawful, or is declared or determined by a judicial, administrative, or legislative authority exercising its jurisdiction to be excessive, unenforceable, void, illegal, or otherwise inapplicable, in whole or part, the remaining and lawful provisions shall be of full force and effect and the City shall promptly promulgate new revised provisions in compliance with the authority's decisions or enactment.

SECTION 6. PENALTY. Any person, firm, or corporation who intentionally, knowingly or recklessly violates any provision of this Ordinance or the Code of Ordinances, as amended hereby, shall be subject to a fine not to exceed the sum of five hundred dollars (\$500.00) for each offense, and each and every day any such offense shall continue shall be deemed to constitute a separate offense, provided, however, that in all cases involving an intentional, knowing, reckless, or criminally negligent violation of any provision of this ordinance or Code of Ordinances, as amended hereby, governing public health shall be subject to a fine not to exceed the sum of two thousand dollar (\$2,000.00) for each offense, and each and every day any such offense shall continue shall be deemed to constitute a separate offense.

SECTION 7. OPEN MEETINGS. It is officially found, determined and declared that the meeting at which this Ordinance is adopted was open to the public and public notice

of the time, place and subject matter of the public business to be considered at such meeting, including this Ordinance was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 8. EFFECTIVE DATE. This Ordinance shall become effective from and after its date of passage and publication as may be required by law.

PASSED AND APPROVED this 28th day of July, 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

Exhibit “A”

Chapter 5, Business Regulations

Article 5.11 Film and Media Production

5.11.001 PURPOSE

- (a) The regulations contained in this Article are intended to create a program for promoting economic development activity within the City and its vicinity. The following regulations are also intended to protect the personal and property rights of the City’s residents and businesses, and to promote public health, safety, and welfare. The City Manager is authorized to adopt administrative guidelines as reasonably necessary for the preservation and to serve the interest of public health, safety, and welfare.
- (b) This Article covers requests for commercial use of City-owned property (including but not limited to public streets, rights-of-way, parks, and/or public buildings), commercial use of private property which may affect adjacent public or private property, and the use of City equipment, resources, and personnel in all types of motion picture production, including, but not limited to, feature films, television programs, commercials, music videos, documentaries, and corporate films.

5.11.002 CITY AUTHORITY

- (a) The City Manager or his designee is authorized to administer this Article. The City may authorize by permit the use of any street, right-of-way, park, public building, equipment, or personnel for commercial uses in the filming or taping of movies, television programs, documentaries, commercials, training films, or other media, and related activities. In conjunction with these uses, the City may require that any or all of the conditions set forth in a permit, or as otherwise established herein, be met by an applicant, and/or remuneration or fees as specified herein or in the City’s Fee Schedule be paid by an applicant as a prerequisite to that use.
- (b) The City shall have exclusive authority to grant an applicant the use of public streets, rights-of-way, parks and public buildings, equipment, resources, and personnel of the City, as well as authority to regulate the hours of production and the general location of the production. The City reserves the full and absolute right, and authorizes the City Manager, to prohibit all filming or to order cessation of filming when necessary to promote public health, safety, and welfare.
- (c) An applicant shall allow employees of City departments, including without limitation, Police, Fire, and Development Services Department, access to sites for which a permit has been issued in order to inspect all structures, property, devices, and equipment to be used in connection with the filming and taping, upon written

request of the City Manager. The City Manager shall have the authority to identify employees and departments authorized to perform the inspections authorized by this section.

- (d) A permit under this Article does not constitute a grant of any ownership, leasehold, easement, or other property interest or estate in any City property or other property.

5.11.003 PERMIT REQUIREMENTS

- (a) Before filing an application for a permit authorizing filming in the City under this Article, the City Manager must be contacted to discuss the production's specific filming requirements and the feasibility of filming in the City, and to coordinate other logistics and/or questions. Any commercial producer who desires to undertake a commercial production in the City is required to complete and return the application for filming to the Office of City Manager, within the time frames below:

- i. **Commercials or episodic television:** a minimum of two (2) business days prior to the commencement of filming or any substantial activity related to the project.
- ii. **Feature films:** a minimum of five (5) business days prior to the commencement of filming or any substantial activity related to the project.

- (b) The applicant shall obtain and maintain any and all licenses, permits, copyrights, permissions, or other requirements necessary to comply with this Article, state and federal laws governing the project.

5.11.004 FEES

An application processing fee, as set forth in the City's Fee Schedule, shall accompany each application for filming in Kaufman. A non-profit organization that is able to provide written documentation of its status as a tax-exempt not-for-profit corporation shall be exempt from the payment of permit application fees required under this Article or the City's Fee Schedule. The applicant shall reimburse the City for costs and inconveniences of using public property, personnel, facilities, and/or other resources, as described in this article. The Master Fee Chart shall outline the fee rate schedule.

5.11.005 USE OF CITY EQUIPMENT AND PERSONNEL

- (a) The applicant shall pay for all costs of any Police, Fire, Public Works, Parks and Recreation, or other City personnel assigned to the project (whether or not specifically requested by the production). Remuneration rates for the use of any City equipment, including police cars and fire equipment, will be established on a case-by-case basis as determined by the City Manager. The applicant shall pay all costs in full within ten (10) days after receipt of an invoice for said costs. The

City Manager may, at his/her discretion, require an advance deposit for all costs related City personnel and/or the use of City equipment.

- (b) The City Manager, in consultation with the Chief of Police and/or Fire Chief, shall have the authority to stipulate additional fire or police requirements and level of staffing for same, at any time during a film project if it is determined to be in the best interest of public health, safety and welfare, which cost shall be borne entirely by the Applicant.
- (c) The City Manager, in consultation with the Chief of Police and/or Fire Chief, shall have the authority to stipulate additional police or fire requirements and level of staffing, at any time during a project if it is determined to be in the best interest of public health, safety, and welfare. Such costs shall be borne entirely by the applicant. Any off-duty police officers or firefighters used shall be paid directly by the applicant at the rate no less than one and one-half times their hourly rate.

5.11.006 USE OF CITY-OWNED PROPERTY

- (a) The City Manager may authorize the use of any street, right-of-way, park, or public building, use of City's name, trademark, or logo and/or use of City equipment and/or personnel for commercial uses in the project. In conjunction with these uses, the City Manager may require that any or all of the conditions and/or remuneration as specified herein and on the application be met as a prerequisite to that use. A security or damage deposit may be required within the discretion of the City Manager. The applicant shall not use, and applicant shall prohibit its employees and contractors from using, City property for any activities not expressly permitted by the City, which may include, but is not limited to, construction of structures, changing, modifying, or damaging property, or causing hazardous material to be brought onto the property. Any right of use granted to the applicant for use of City property shall be subject and subordinate to the City's necessary uses for municipal purposes. The City retains the right to all other persons to use the City property at the time that applicant is using the City property in a manner that does not unreasonably interfere with applicant's permitted activities.
- (b) The applicant acknowledges and agrees that the City possesses and retains exclusive authority to grant the applicant a revocable license for the use of its name, trademark, logo, public streets, rights-of-way, parks, and buildings of the City as well as control over the hours of production and the general location of the production. The City reserves the full and absolute right to prohibit all filming or to order cessation of filming activity in order to promote the public health, safety, and welfare, or convenience, or to protect the personal or property rights of City residents or businesses.
- (c) In order to leave City-owned property in as good condition as when received, the applicant is responsible for and must provide professional cleaning, street sweeping, and/or sanitation services upon completion of work, if the City requests such services at any time. Upon such a request by the City, the

applicant must obtain approval from the City of the applicant's arrangements for such services (which will not be unreasonably withheld). The City may require such approval before use of the City-owned property before production activity begins.

5.11.007 VEHICLES AND EQUIPMENT

The applicant shall provide a report listing the number of vehicles and types of equipment to be used during the filming, including proposed hours of use and proposed parking locations. Such locations will need to be specifically approved by the City Manager. On-street parking or use of public parking lots is subject to City Manager approval. The use of exterior lighting, power generators, or any other noise- or light-producing equipment requires approval of the City Manager.

5.11.008 HOURS OF FILMING

Unless express written permission has been obtained from the City Manager in advance, and affected property owners, tenants, and residents have been notified, filming will be limited to the following hours:

- (a) **Monday thru Friday:** 7 a.m. to 9 p.m.
- (b) **Saturday, Sunday, & City-recognized Holidays:** 8 a.m. to 8 p.m.

5.11.009 NOTIFICATION OF NEIGHBORS

The applicant shall provide a short, written description, approved by the City Manager, of the schedule for the proposed production to the owners, tenants, and residents of each property in the affected neighborhood(s) or areas where filming is to occur. The applicant, or his or her designee, shall notify each owner, tenant, and resident of all such property of the impacts to such property during the production (including but not limited to public property or street closures), and shall submit, as part of the application, a report noting any owners', tenants' and/or residents' comments, along with their signatures, addresses and phone numbers. Based upon this community feedback, and other appropriate factors considered by the City Manager, the City Manager may grant or deny the filming application.

5.11.010 CERTIFICATE OF INSURANCE

The Applicant shall attach a valid certificate of insurance, issued by a company authorized to conduct business in the state of Texas, naming the City and its agents, officers, elected officials, employees and assigns, as additional insured, in an amount not less than \$1,000,000 general liability, including bodily injury and property damage with a \$1,000,000 umbrella; and automobile liability (if applicable) in an amount not less than \$1,000,000 including bodily injury and property damage.

5.11.011 DAMAGE TO PUBLIC OR PRIVATE PROPERTY

The applicant shall restore any property used in accordance with this Article to its original condition prior to the production, or to better than original condition, and pay in full, within ten (10) days of receipt of an invoice, the costs of repair for any and all damage to public or private property, resulting from or in connection with, the production.

5.12.012 HOLD HARMLESS AGREEMENT

The applicant shall sign a Hold Harmless Agreement with the City holding the City harmless from any claim that may arise from their use of designated public property, right-of-way, or equipment in conjunction with that permitted use.

5.12.013 PENALTY

Any person, firm, or corporation who intentionally, knowingly or recklessly violates any provision of this Article, as amended, shall be subject to a fine not to exceed the sum of five hundred dollars (\$500.00) for each offense, and each and every day any such offense shall continue shall be deemed to constitute a separate offense, provided, however, that in all cases involving an intentional, knowing, reckless, or criminally negligent violation of any provision of this Article, as amended, governing public health shall be subject to a fine not to exceed the sum of two thousand dollars (\$2,000.00) for each offense, and each and every day any such offense shall continue shall be deemed to constitute a separate offense.

EXHIBIT B
Attached

Guidelines for Filming in **Kaufman**, TX

I. Purpose

II. City Control/City Manager Authority

III. Permit Requirements and Fees

IV. Application Fee

V. Use of City Equipment and Personnel

VI. Use of City-Owned Real Estate

VII. Vehicles and Equipment

VIII. Hours of Filming

IX. Notification of Neighbors

X. Certificate of Insurance

XI. Damage to Public or Private Property XII. Hold Harmless Agreement

Revised 09-27-22



Guidelines for Filming in Kaufman, Texas

I. PURPOSE

The Guidelines contained in this policy are intended to create a program for promoting economic development activity within **Kaufman** and the vicinity of the City. The following Guidelines are also intended to protect the personal and property rights of **Kaufman**, Texas residents and businesses, and to promote the public health, safety and welfare. The City Manager reserves the right to impose additional regulations in the interest of public health, safety and welfare, or if otherwise deemed appropriate by the City Manager.

These Guidelines cover requests for commercial use of City-owned property (including but not limited to streets, rights-of-way, parks, and/or public buildings), commercial use of private property which may affect adjacent public or private property, and the use of City equipment and personnel in all types of motion picture production, including, but not limited to, feature films, television programs, commercials, music videos and corporate films.

II. CITY CONTROL/CITY MANAGER AUTHORITY

The City Manager may authorize the use of any street, right-of-way, park, or public building, equipment or personnel for commercial uses in the filming or taping of movies, television programs, commercials, or training films and related activities. In conjunction with these uses, the City Manager may require that any or all of the conditions and/or remuneration herein and as specified on the application be met as a prerequisite to that use.

The Applicant agrees that the City of **Kaufman** shall have exclusive authority to grant the Applicant the use of public streets, rights-of-way, parks and public buildings of the City, as well as authority to regulate the hours of production and the general location of the production. The City reserves the full and absolute right to prohibit all filming or to order cessation of filming in order to promote the public health, safety or welfare.

The Applicant shall allow City departments (e.g., Police, Fire, Building) to inspect all structures, property, devices and equipment to be used in connection with the filming and taping, as deemed appropriate by the City Manager.

III. PERMIT REQUIREMENTS

Before filing an application for filming in **Kaufman**, the Office of the City Manager must be contacted to discuss the production's specific filming requirements and the feasibility of filming in **Kaufman**, TX.

Any commercial producer who desires to undertake a commercial production in **Kaufman** is required to complete and return the attached application for filming to the Office of the City Manager, within the time frames below:

- **Commercials or episodic television:** a minimum of two (2) business days prior to the commencement of filming or any substantial activity related to the project.
- **Feature films:** a minimum of five (5) business days prior to the commencement of filming or any substantial activity related to the project.



IV. APPLICATION FEE

An application processing fee of \$50.00 shall accompany each application for filming in **Kaufman**.

The City Manager may waive this fee upon proof of an organization's non-profit status or for any other reason deemed appropriate by the City Manager.

V. USE OF CITY EQUIPMENT AND PERSONNEL

The Applicant shall pay for all costs of any Police, Fire, Public Works, or other City personnel assigned to the project (whether or not specifically requested by the production). Remuneration rates for the use of any City equipment, including police cars and fire equipment, will be established on a case-by-case basis as determined by the City Manager. The Applicant shall pay all costs in full within ten (10) days after receipt of an invoice for said costs. The City Manager may, at his/her discretion, require an advance deposit for all costs related City personnel and/or the use of City equipment.

The City Manager, in consultation with the Chief of Police and/or Fire Chief, shall have the authority to stipulate additional fire or police requirements and level of staffing for same, at any time during a film project if it is determined to be in the best interest of public health, safety and welfare, which cost shall be borne entirely by the Applicant.

Off-duty police officers and firefighters shall be paid by the production company at a rate no less than one and one-half times their hourly rate.

VI. USE OF CITY-OWNED REAL ESTATE

The City Manager may authorize the use of any street, right-of-way, park or public building, use of **Kaufman**, Texas name, trademark or logo and/or use of City equipment and/or personnel for commercial uses in motion picture production. In conjunction with these uses, the City Manager may require that any or all of the conditions and/or remuneration as specified herein and on the application be met as a prerequisite to that use. A security or damage deposit may be required within the discretion of the City Manager.

The Applicant shall reimburse the City for inconveniences when using public property. Following is the rate schedule. An Application Processing Fee of \$50 will also be assessed in addition to these fees.

Activity:	Cost per calendar day:
Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area	\$500
Partial, non-disruptive use of a public building, park, right-of-way, or public area	\$250
Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking	\$50
Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking	\$25
Use of City parking lots, parking areas, and City streets (for the purpose of parking film trailers, buses, catering trucks, and other large vehicles)	\$50



The Applicant acknowledges and agrees that the City of **Kaufman**, Texas, possesses and retains exclusive authority to grant the Applicant a revocable license for the use of its name, trademark, and logo, public streets, rights-of-way, parks and buildings of the City as well as control over the hours of production and the general location of the production. The City reserves the full and absolute right to prohibit all filming or to order cessation of filming activity in order to promote the public health, safety and/or welfare.

In order to leave the City-owned property in as good condition as when received, the Applicant is responsible for and must provide professional cleaning and/or sanitation services upon completion of work, if the City requests such cleaning and/or sanitation services at any time. Upon such a request by the City, the Applicant must obtain approval from the City of the Applicant's arrangements for cleaning and/or sanitation services (which will not be unreasonably withheld). The City may require such approval before use of the City-owned property for Production Activity begins.

VII. VEHICLES AND EQUIPMENT

The Applicant shall provide a report listing the number of vehicles and types of equipment to be used during the filming, including proposed hours of use and proposed parking locations. Such locations will need to be specifically approved by the City Manager. On-street parking or use of public parking lots is subject to City approval.

The use of exterior lighting, power generators, or any other noise- or light-producing equipment requires on-site approval of the City Manager.

VIII. HOURS OF FILMING

Unless express written permission has been obtained from the City Manager in advance, and affected property owners, tenants and residents have been notified, filming will be limited to the following hours:

Monday through Friday: 7:00 a.m. to 9:00 p.m.

Saturday, Sunday and holidays: 8:00 a.m. to 8:00 p.m.

IX. NOTIFICATION OF NEIGHBORS

The Applicant shall provide a short, written description, approved by the City Manager, of the schedule for the proposed production to the owners, tenants and residents of each property in the affected neighborhood(s). The Applicant, or his or her designee, shall make a good faith effort to notify each owner, tenant and resident of all such property, and shall submit, as part of this application, a report noting owners, tenants and/or residents' comments, along with their signatures, addresses and phone numbers. Based upon this community feedback, and other appropriate factors considered by the City Manager, the City Manager may grant or deny the filming application.

X. CERTIFICATE OF INSURANCE

The Applicant shall attach a valid certificate of insurance, issued by a company authorized to conduct business in the state of Texas, naming the City of **Kaufman** and its agents, officers, elected officials, employees and assigns, as additional insured, in an amount not less than \$1,000,000 general liability, including bodily injury and property damage with a \$1,000,000 umbrella; and automobile liability (if applicable) in an amount not less than \$1,000,000 including bodily injury and property damage.



XI. DAMAGE TO PUBLIC OR PRIVATE PROPERTY

The Applicant shall pay in full, within ten (10) days of receipt of an invoice, the costs of repair for any and all damage to public or private property, resulting from or in connection with, the production, and restore the property to its original condition prior to the production, or to better than original condition.

XII. HOLD HARMLESS AGREEMENT

The Applicant shall sign the following Hold Harmless Agreement holding the City harmless from any claim that may arise from their use of designated public property, right-of-way, or equipment in conjunction with the permitted use:

*I certify that I represent the firm which will be performing the filming/taping at the locations specified on the attached permit application. I further certify that I and my firm will perform in accordance with the directions and specifications of The City of **Kaufman**, Texas, and that I and my firm will indemnify and hold harmless the City of **Kaufman**, Texas and its elected officials, officers, servants, employees, successors, agents, departments and assigns from any and all losses, damages, expenses, costs and/or claims of every nature and kind arising out of or in connection with the filming/taping and other related activities engaged in pursuant to this Application.*

*I further certify that the information provided on this Application is true and correct to the best of my knowledge, and that I possess the authority to sign this and other contracts and agreements with the City of **Kaufman**, Texas on behalf of the firm.*

Signature

Printed Name

Title

Date:



THE CITY OF KAUFMAN, TX

Application for Commercial Filming

Title of Project: _____

Type of Production: _____

(feature film, television series, commercial, music video, virtual reality, etc.)

Proposed Filming Locations (attach additional pages if necessary):

Date(s) of Prep, Filming & Wrap:

Primary Contact Name: _____

Cell Phone Number: _____

Email: _____

Location Manager (if different from Primary Contact) Name: _____

Cell Phone Number: _____

Email: _____

Name of Production Company: _____

Address: _____

City/State/Zip: _____

Web Site: _____



Has this production already been in contact with the Texas Film Commission? _____

If yes, who is your contact at the Texas Film Commission?

Or

Has this production already completed the Texas Film Commission's Texas Production Registration Form? _____

PRODUCTION (Attach additional sheets if necessary.)

1. Production schedule and activities, including stunts, pyrotechnics, special effects, aerial or drone photography, amplified sound or use of animals: (give dates and times, hours should include prep, holding of sets, wrap and rain dates, if potentially needed)
2. Approximate number of persons involved with the production, including cast and crew:
3. Anticipated need of City or County personnel, equipment or property:
4. Public areas in which public access will be restricted during production:
5. Describe alterations to public property:
6. Number and type of production vehicles to be used and location(s) where vehicles will be parked:
7. Location where crew will be fed, if not at filming location:
8. Location where extras will be held, if not at filming location:
9. Please attach map of anticipated street closure(s) or other public area use.

Applicant (production company representative):

Signature Date: _____

Printed Name & Title

Application approved by **Kaufman** representative:

Date: _____

*The "Guidelines for Filming in **Kaufman**, Texas" apply to all motion picture production in **Kaufman**.*

The Office of the City Manager may require the applicant to acknowledge receipt of the Guidelines prior to approving this application.





Meeting
Date: 7/28/2025

Date: 07/08/2025

Item #: 22.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on an amendment to the Investment Grade Audit Agreement with Schneider Electric Buildings Americas, Inc.; and authorize the Mayor or his designee to execute necessary documents.

BACKGROUND:

Staff has been collaborating with Schneider Electric's Energy & Sustainability Services (EBA) team over the past several months to evaluate opportunities for enhancing the capabilities of the City's wastewater treatment plant. As a result of this ongoing partnership, Amendment No. 1 to the Investment Grade Audit (IGA) is being proposed to provide detailed, actionable insights that will inform the next phases of system upgrades.

The audit will focus on identifying a prioritized list of capital improvement projects, with particular attention to addressing inflow and infiltration (I&I) issues, along with other operational concerns identified during the assessment process. This will serve as a critical step in developing a strategic roadmap for future improvements.

The total cost of the proposed IGA is \$180,000, which includes \$132,500 for Phase 2 and \$47,500 for Phase 3 of the project.

Author:
Rachel Balthrop Mendoza, Assistant City
Manager

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends Amendment 1 to the Investment Grade Audit Agreement with Schneider Electric Buildings Americas.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

**AMENDMENT NO. 1
TO THE INVESTMENT GRADE AUDIT AGREEMENT
DATED 6/24/2024
BY AND BETWEEN
CITY OF KAUFMAN, TEXAS
AND
SCHNEIDER ELECTRIC BUILDINGS AMERICAS, INC**

July 28, 2025

The Investment Grade Audit with Schneider Electric Buildings Americas, Inc., originally dated and signed on June 24th, 2024, shall hereby be amended TO ADD the following to SECTION B: AUDIT SERVICES:

Mid-Term (Phase 2)

Mid-Term scope of services will focus on the development of the Customer selected scope of work as described in the Preliminary Assessment (Phase 1). Any change to the scope to be developed must be by mutual agreement between Customer and ESCO.

During the Mid-Term phase, engineering documents will be created to outline the basis of design for each Energy Conservation Measure, to include the technologies selected by the Customer at the conclusion of the Preliminary Assessment (Phase 1). Upon kickoff of the Mid-Term phase, the following site evaluations have been identified by Customer to be conducted by the ESCO:

1. Plant Process Tertiary Filtration Replacement - The existing traveling bridge tertiary treatment system will be replaced with a larger capacity cloth media system, located in the existing concrete basin for the traveling bridge filter, to fully accommodate permitted plant process wastewater flows.
2. Plant Water System Improvements - The plant water system will be modified to resolve inefficient operations by adding a pressurized surge-tank on the system header, with associated controls.

The above site evaluations will be used in the development of the engineering documents during Mid-Term phase. The engineering documents will be of a level of completeness to establish a budget approval level, improved cost estimate (AACE Class 3) and shall include, but not be limited to, the following (as applicable):

- General Specifications (Preliminary)
- Major Equipment Specification Sections (Preliminary)
- Major Equipment List(s) (Preliminary)
- Datasheets for Major Equipment (Preliminary)
- General Drawing Index, Notes, Symbols and Legends Sheets (Preliminary)
- Process Flow Diagram(s) (Preliminary)
- Piping and Instrumentation Diagram(s) (Preliminary)
- Overall Site Plan/Location Key (Preliminary)
- General Civil and Piping Layout(s) (Preliminary)
- General Structural Plan(s) (Preliminary)
- Mechanical Plans, Sections, and Details (Preliminary)

- Electrical Single Line Diagram(s), Schematic(s) and Plan(s) (Preliminary)

A Customer review of key deliverables will be conducted during a Mid-Term Review Meeting to gain stakeholder alignment on project scope and direction before continuing into the Final Phase. The review will be critical to ensure all expectations are being met and key considerations satisfied. The intent of this stage is to advance the options down using AACE Class 3 estimates to establish the final scope that will be engineered during the Final phase of pre-contract design development.

Updates will be made to the Plant Planning and Need Prioritization deliverable from Phase 1, as needed based on design progression.

Projected Timeline for Phase 2

Phase 2 is estimated to be completed within 16 weeks from completion of Phase 1 and ESCO receipt of Customer comments and Notice to Proceed.

Financial Commitment

- A. If ESCO completes Phase 2 of the Audit, then Customer agrees to pay ESCO \$132,500. Payments will be broken into 2 parts, midterm and at the start of Phase 3 as described below.
- B. Payments are due and payable thirty (30) days from invoice date. Amounts unpaid thirty (30) days after the invoice date shall bear an interest rate of 1.5% per month (18% per annum).

Final (Phase 3)

The Final phase will continue to refine the level of completeness of preliminary-level deliverables listed above from the Mid-Term phase. Any change in the scope to be developed must be by mutual agreement between Customer and ESCO. The Final documents will be produced for the purpose of establishing a detailed, control and bidding level cost estimate (AACE Class 2). During the Final phase, subcontractors will be qualified. Qualified subcontractors will review design documents, walk the site and provide proposals. In addition to final-level versions of the engineering documents listed above, the following will also be included in the Final phase deliverables (as applicable):

- Mechanical Piping Schedules
- Electrical Conduit and Wire Schedules
- Construction Phasing Plan and Preliminary Construction Schedule
- Inspection, Testing, and Commissioning Plan
- Measurement and Verification Plan
- A Guaranteed Energy Savings Contract

At completion of the Final phase, a Final Review Meeting will be conducted. This review will be critical to ensure all expectations are being met and key considerations satisfied. It is expected that this stage will produce the details necessary to provide contract grade scope, pricing and savings (if applicable) consistent with AACE Class 2 estimates.

Updates will be made to the Plant Planning and Needs Prioritization deliverable from Phase 2, as needed based on design progression.

Projected Timeline for Phase 3

Phase 3 is estimated to be completed within 12 weeks from completion of Phase 2 and ESCO receipt of Customer comments and Notice to Proceed.

Financial Commitment

- A. If ESCO completes Phase 3 of the Audit and Customer DOES NOT execute a guaranteed Energy Savings Contract with ESCO within thirty (30) days of receiving the Phase 3 deliverables, then Customer agrees to pay ESCO \$47,500.
- B. Payments are due and payable thirty (30) days from invoice date. Amounts unpaid thirty (30) days after the invoice date shall bear an interest rate of 1.5% per month (18% per annum).
- C. If ESCO completes Phase 3 of the Audit and Customer DOES move forward with the guaranteed Energy Savings Contract with ESCO within thirty (30) days of receiving the Phase 3 deliverables, then Customer is under no obligation to pay the amount above for Phase 3 of the Audit. Rather, the costs incurred by ESCO in the performance of Phase 3 of the Audit will be included in the cost of the guaranteed Energy Savings Contract.

The stated changes included herein are the only items altered from the Investment Grade Audit Agreement originally executed on June 24, 2024. Any and all other areas within the original contract remain intact and unchanged.

IN WITNESS WHEREOF, the parties hereto have made and executed this Amendment No. 1 on the day and year written below.

City of Kaufman, Texas**Schneider Electric Buildings Americas, Inc.**By _____
(Signature)By _____
(Signature)

Print Name _____

Print Name _____

Title _____

Title _____

Date _____

Date _____



Meeting
Date: 7/28/2025

Date: 07/01/2025

Item #: 23.

Dept.: Administration

Action Item

SUBJECT:

Consider and take appropriate action on a contract for Fiscal Year 2026 health benefits plans, and authorizing the Mayor or his designee to execute necessary documents.

BACKGROUND:

The city's broker, Brinson Benefits, coordinated this year's process with Texas Health Benefits for the provision of next fiscal year's health benefits plans. Staff recommends approving the rates under the submitted renewal notice which constituted an 8% increase over last year's rates. These plans will still allow employees to receive employee only, full coverage for Medical, Dental, and Vision at no cost to the employee. The city will also provide employees who choose the HSA Plan a \$20 a month contribution to their HSA. An Employee Assistance Program will be added back into the benefits plans this upcoming year.

Author:

Rachel Balthrop Mendoza, Assistant City
Manager

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of a contract for Fiscal Year 2026 health benefits plans, and authorizing the Mayor or his designee to execute necessary documents.



Meeting
Date: 7/28/2025

Date: 07/18/2025

Item #: 24.

Dept.: Administration

Resolution

SUBJECT:

Consider and take appropriate action on Resolution R-23-25, a resolution of the City Council of the City of Kaufman, Texas, setting a public hearing for September 8, 2025, to receive public input on the advisability of proposed updates to the City of Kaufman Land Use Assumptions and the Water and Roadway Capital Improvements Plans, and amendments to the Water Impact Fee within the corporate limits and ETJ of the City and the Roadway Impact Fee within the corporate limits of the City; and providing an effective date.

BACKGROUND:

As part of the City's ongoing efforts to responsibly plan for growth and infrastructure needs, staff has initiated a review and update of the City's Land Use Assumptions, Water and Street Capital Improvements Plans, and the associated impact fee schedule. These updates are required by state law to ensure that the City's development-related fees remain aligned with current growth patterns, infrastructure demands, and capital investment priorities.

Resolution R-23-25 sets a public hearing for September 8, 2025, to receive input from residents, developers, and other stakeholders regarding the proposed changes. This public hearing is a key step in the process of adopting any updates to the impact fee structure.

Author:
Rachel Balthrop Mendoza, Assistant City
Manager

Reviewed:
Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Resolution R-23-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

CITY OF KAUFMAN, TEXAS

RESOLUTION NO. R-23-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, SETTING A PUBLIC HEARING FOR SEPTEMBER 8, 2025 IN ORDER TO RECEIVE PUBLIC INPUT ON THE ADVISABILITY OF PROPOSED UPDATES AND AMENDMENTS TO THE CITY OF KAUFMAN LAND USE ASSUMPTIONS, WATER AND ROADWAY CAPITAL IMPROVEMENTS PLANS, AND AMENDMENT OF THE WATER IMPACT FEES WITHIN THE CORPORATE LIMITS AND ETJ OF THE CITY AND THE AMENDMENT OF THE ROADWAY IMPACT FEE WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR THE INCORPORATION OF PREMISES; ORDERING A PUBLIC HEARING ON THE LAND USE ASSUMPTIONS AND CAPITAL IMPROVEMENTS PLAN AND ON THE AMENDMENT OF IMPACT FEES; ORDERING THAT NOTICE OF PUBLIC HEARING BE PROVIDED; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Kaufman, Texas, established a Capital Improvements Plan Advisory Committee (the “Committee”) to consider amending the City’s Land Use Assumptions (the “LUA”), the Water and Street Capital Improvements Plan (the “CIP”) and amending the existing Kaufman Water Impact Fees and Roadway Impact Fees (the “Fees”) (hereinafter collectively the “LUA, CIP and Fees”); and

WHEREAS, the Committee, City Staff, and Consultants held workshops and public meetings to discuss the LUA, CIP, and Fees, and members of the Committee have provided comments on the LUA, CIP, and Fees to City Staff; and

WHEREAS, at the July 28, 2025, meeting of the City Council, the Council received updates to the LUA, CIP, and Fees; and

WHEREAS, Chapter 395 requires the City Council to hold a public hearing to discuss the proposed ordinance amending land use assumptions, the capital improvement plan and the impact fee and to comply with notice and hearing procedures set forth in Section 395.044(a) and (b) of Chapter 395; and

WHEREAS, City Council has reviewed the Committee’s proposed written comments to update the LUA, CIP, and amend Fees, and has determined it appropriate to call and hold a public hearing on **September 8, 2025**, to receive public input on the advisability of the proposed updates to the Land Use Assumptions and the Water and Street Capital Improvements Plan, to determine whether to amend the Plan and adopt proposed amendments to the Water Impact Fee within the corporate limits and ETJ of the City and the Roadway Impact Fee within the corporate limits of the City; and

WHEREAS, the City Council finds that the passage of this Resolution is in the best interest of the public health, safety, and welfare;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. Incorporation of Premises. That the above recitals are hereby found to be true and correct legislative findings and determinations of the City Council and are hereby approved and incorporated into this Resolution.

SECTION 2. Public Hearing Ordered. The City Council has received the Committee's proposed written updates and amendments to the CIP, LUA and Fees and hereby calls a **Public Hearing** to be held on **September 8, 2025, at 6:30 p.m.** at Kaufman City Hall Council Chambers, **209 South Washington Street, Kaufman, Texas**, for the purpose of hearing public testimony with respect to the advisability of the proposed Ordinance adopting amendments to the Land Use Assumptions, the Water and Roadway Capital Improvements Plan, and the amendment of the Water Impact Fee within the corporate limits and ETJ of the City and amendment of the Roadway Impact Fee within the corporate limits of the City (the "Public Hearing").

SECTION 3. Notice of Public Hearing. That the City Secretary is hereby authorized and directed to cause notice of the Public Hearing to be published in a newspaper of general circulation in the City, such notice being provided at least 31 days prior to the date of the Public Hearing in accordance with state law and shall be identified by a headline entitled "Notice of Public Hearing on Amendment of Impact Fees" and providing information as required by Section 395.048 of Chapter 395.

SECTION 4. Severability. If any portion of this Resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof, and the City Council hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 5. Effective Date. This Resolution shall be in full force and effect from and after its passage, and it is accordingly so resolved.

PASSED AND APPROVED on this 28th day of July, 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY



Meeting
Date: 7/28/2025

Date: 07/18/2025

Item #: 25.

Dept.: Administration

Resolution

SUBJECT:

Consider and take appropriate action on Resolution R-24-25, a resolution of the City Council of the City of Kaufman, Texas, setting a public hearing for September 8, 2025, to receive public input on the advisability of the adoption of a Wastewater Impact Fee within the corporate limits and ETJ of the City and providing an effective date.

BACKGROUND:

As part of the City's strategic planning for future infrastructure and growth, staff worked with consultants to evaluate the feasibility of implementing a new wastewater impact fee. This fee is intended to ensure that new development contributes its fair share toward the cost of expanding and improving the City's wastewater system.

Resolution R-24-25 sets a public hearing for September 8, 2025, to allow the public to provide input on the proposed adoption of the wastewater impact fee and related amendments to the City's Impact Fee Schedule. The hearing is a required step in the process towards adopting a new impact fee and promoting transparency and public engagement in the City's infrastructure planning efforts.

Author:

Rachel Balthrop Mendoza, Assistant City
Manager

Reviewed:

Mike Holder, City Manager

Cost:

Funds Available:

Source:

Recommendation: Staff recommends approval of Resolution R-24-25 as presented.

Safe & Secure	Business Friendly/Economic Development	Partnership & Community Involvement	Healthy & Environmentally Cons. Comm.	Financial & OPS Stewardship
☐	☐	☐	☐	☐

CITY OF KAUFMAN, TEXAS

RESOLUTION NO. R-24-25

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS, SETTING A PUBLIC HEARING FOR SEPTEMBER 8, 2025, IN ORDER TO RECEIVE PUBLIC INPUT ON THE ADVISABILITY OF THE ADOPTION OF A WASTEWATER IMPACT FEE WITHIN THE CORPORATE LIMITS OF THE CITY AND WITHIN THE ETJ OF THE CITY; PROVIDING FOR THE INCORPORATION OF PREMISES; ORDERING A PUBLIC HEARING; ORDERING THAT NOTICE OF PUBLIC HEARING BE PROVIDED; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Kaufman is a home rule municipality formed and operating under the Texas Constitution, the laws of the State of Texas, and its Home Rule Charter (the “City”)

WHEREAS, the City Council of the City of Kaufman, Texas, (the “City Council”), established a Capital Improvements Plan Advisory Committee (the “Committee”) to consider the adoption of a wastewater impact fee (the “Impact Fees”); and

WHEREAS, the Committee, City Staff, and Consultants held workshops and public meetings to discuss the Impact Fees, and members of the Committee have provided comments on the Impact Fees to City Staff; and

WHEREAS, pursuant to Chapter 395 of the Texas Local Government Code (“Chapter 395”), on adoption of the Land Use Assumptions and Capital Improvements Plan, the Council shall adopt an order or resolution setting a public hearing on the imposition of an impact fee; and

WHEREAS, Chapter 395 also requires that the City publish notice of the hearing on adoption of impact fees before the 30th day before the date of the hearing in a newspaper of general circulation in Kaufman County; and

WHEREAS, Chapter 395 also requires that the Committee file its written comments on a proposed impact fee at least seven (7) business days in advance of the date of the public hearing, and the Committee will file its written comments on the proposed wastewater impact fees with the City Secretary on or before August 29, 2025; and

WHEREAS, at the June 23, 2025 meeting of the City Council, the Council received the proposed Land Use Assumptions and Capital Improvements Plan for Wastewater Facilities and adopted Resolution No. R-18-25 setting a public hearing on July 28, 2025

to consider the advisability of the adoption of Land Use Assumptions and Capital Improvements Plan for Wastewater Facilities; and

WHEREAS, at the July 28, 2025, meeting of the City Council, the Council approved Ordinance No. O-18-25 adopting the Capital Improvements Plan for Wastewater 2025-2045 which included Land Use Assumptions and a Capital Improvements Plan for Wastewater 2025-2045; and

WHEREAS, the City Council has reviewed the proposed Impact Fees and has determined it appropriate to call and hold a public hearing on **September 8, 2025**, to receive public input on the advisability of the adoption of a Wastewater Impact Fee to be imposed within the corporate limits and ETJ of the City; and

WHEREAS, the City Council finds that the passage of this Resolution is in the best interest of the public health, safety, and welfare;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF KAUFMAN, TEXAS:

SECTION 1. Incorporation of Premises. That the above recitals are hereby found to be true and correct legislative findings and determinations of the City Council and are hereby approved and incorporated into this Resolution.

SECTION 2. Public Hearing Ordered. The City Council has approved the Capital Improvements Plan for Wastewater 2025-2045 which included Land Use Assumptions and a Capital Improvements Plan for Wastewater 2025-2045, and hereby calls a **Public Hearing** to be held on **September 8, 2025, at 6:30 p.m.** at Kaufman City Hall Council Chambers, **209 South Washington Street, Kaufman, Texas**, for the purpose of hearing public testimony with respect to the advisability of the proposed Ordinance providing for adoption of a Wastewater Impact Fee within the corporate limits and the ETJ of the City of Kaufman (the "Public Hearing").

SECTION 3. Notice of Public Hearing. That the City Secretary is hereby authorized and directed to cause notice of the Public Hearing to be published in a newspaper of general circulation in the City, such notice being provided at least 32 days prior to the date of the Public Hearing in accordance with state law and shall be identified by a headline entitled "Notice of Public Hearing on Adoption of Impact Fees" and providing information as required by Section 395.048 of Chapter 395.

SECTION 4. Severability. If any portion of this Resolution shall, for any reason, be declared invalid by any court of competent jurisdiction, such invalidity shall not affect the remaining provisions hereof, and the City Council hereby determines that it would have adopted this Resolution without the invalid provision.

SECTION 5. Effective Date. This Resolution shall be in full force and effect from and after its passage, and it is accordingly so resolved.

PASSED AND APPROVED on this 28th day of July, 2025.

JEFF JORDAN
MAYOR

ATTEST:

JESSIE HANKS
CITY SECRETARY

APPROVED AS TO FORM:

M. ANN MONTGOMERY
CITY ATTORNEY

DISCUSSION ITEMS REPORT (DIR)

Project Title	Department	Agenda Date	Entered Date	Status/Notes	Strategy Map
Thoroughfare Plan Update	Development Serv	TBD	10/23/2018	Comp Plan	2,5
Bldg Standards Commission Ordinance	Development Serv	9/1/2019	10/23/2018	BSC to review	4
City Lakes Emer Action Plan	Public Works	TBD	8/7/2019		5
Film Friendly Designation	Admin/KEDC	TBD	9/1/2023	Working w/ Chamber of Commerce	2,3
Washington Street Utility Relocation	Admin/PW	TBD	10/1/2019	SUE forwarded to TxDOT	2,5
TPW Grant for City Lake Park	Parks & Rec	TBD	12/10/2019	Construction Underway	4,5
Comprehensive Plan	Admin		8/26/2020	Grant Awarded	2,3,4,5
Street Maintenance Program	Public Works		1/29/2021	Budget Approved, Phase 1 & 2 complete. Start Phase 3.	2,4,5
Storm Drainage Projects	Public Works		1/29/2021	Phase 2 Under Construction	2,4,5
City Lakes Park/Lower Lake Improvements	Admin/PW		9/23/2021	Working on Cost Estimate and Scope	4
Kings Fort Park	PW/Admin		7/27/2022	On hold	3,4,5
Hike & Bike Trail	Admin		7/27/2022	Master Concept Plan & First Segment complete	3,4,5
Arts Council	Admin	TBD	3/15/2023	Public Private Partnership	3,4
Crestview/Royal Reconstruction	Public Works		9/1/2023	Construction Underway	5
Phillip's Drainage	Public Works		9/1/2023	Construction Underway	5
HWY 34 Property	Admin		1/30/2024	Need Demo Quote	4
Impact Fees	Admin		7/16/2024	In Progress	2,4,5
Public Works Facility	Admin		7/16/2024	Working on Site Plan	5
WWTP	PW/Admin		7/16/2024	Schneider IGA approved June 2024	2,4,5
TxDOT Property	Admin/EDC		1/30/2024	City closed on the property and working with developer	2,5
Heritage Park	Admin	TBD	1/23/2025	On Pause	2,3

Discussion Item Report (DIR)
Completed

DISCUSSION ITEMS REPORT (DIR)
COMPLETED

Project Title	Project Lead	Agenda Date	Entered Date	Status/Notes	
PID Creation Resolution	Dev Svc/Admin	11/13/2018	10/24/2018	Complete	
TIRZ Creation Ordinance Amendment	Dev Svc/Admin	11/13/2018	10/24/2018	Complete	
TIRZ Project Reprioritization Resolution	Dev Svc/Admin	11/13/2018	10/24/2018	Complete	
Home Improvement Incentive Program	Development Serv	11/13/2018	10/23/2018	Complete	
Budget Book Submission to GFOA	Finance		10/23/2018	Complete	
Interlocal Agreement w/County for PID	Finance		10/30/2018	PID Assessment for Georgetown in 2020	
WWTP Priority Project List	Public Works	11/13/2018	10/23/2018	Mark Hill - Consultant	
2600 Commerce Way Permit Ready	Development Serv	NA	11/6/2018	Complete Permit Issued 11/26/2018	
600 N Nash KC Street Barn Permit Issued	Development Serv	NA	11/6/2018	Complete Finaled 01/04/2019	
Rev Ch 22 & 46 7500SF F Sprinkler Req	Development Serv	01/28/2019 02/25/2019	1/21/2019	Complete 02/25/2019	
Realtor PID Training	Admin	NA		Complete 4/23/2019	
Fee Schedule Update	Development Serv		6/4/2019	Approved by Council	
Bureau Veritas Contract Update	Development Serv		6/4/2019	Approved by Council	
Park Master Plan Update	Parks &Rec	8/5/2019	10/23/2018	Approved by Council	
34/243 Signal Installation	Public Works		10/23/2018	Complete	
HR Coordinator	Admin		12/17/2018	Admin/HR Assistant Full-Time Sept. 30	
Agenda Software Installation/Training	Admin		10/23/2018	Complete	
5 Year CIP	Admin	11/25/2019	11/25/2019	Work Session 12/16/19	
Water & Street Impact Fee Update	Development Serv		6/10/2019	Council approved 12/16/19	
Intern Program	HR	TBD	12/10/2019	Policy to Council 3/30/20	3,5
WWTP Finance Application	Finance	11/13/2018	10/23/2018	GTUA Approval	5
PD/FD Safety Equipment Grant	Public Safety	TBD	3/3/2020	Application Submitted	1
Street Maintenance Priorities	PW/Admin		2/27/2019	List Presented to Council/Incorporated into 5 Year CIP	5
Traffic Signal 1388@34 ByPass	Admin		1/28/2020	Final Construction Underway	1
Solid Waste RFP	Admin	TBD	5/18/2020	Contract Finalized and Approved	4,5
PD Body Camera Grant	PD	4/27/2020	5/19/2020	Grant not awarded	1,5
Civic Center	Admin	7/22/2019		Accepted 01/25/21	2,3
Phase II - Street Bond	Public Works	10/28/2019	10/23/2018	Accepted 01/25/21	5
TxDOT Turnback	Admin	12/17/2018	11/6/2018	Accepted 01/25/21	2,3,5
City Lakes Park Fence	Public Works		1/26/2021	Complete	
Building Official	Development Serv		12/10/2020	Hired	
54-Acre Development	Development Serv	5/18/2020	10/23/2018	PD to Council 05/18/2020	2,3,4
Building Code Update	Development Serv	10/28/2019	6/4/2019	Approved O-28-19	5
Park Dedication Ordinance	Development Serv	1/25/2021	10/23/2018	PH continued to 2/22/2021	4,5
Police Department Server	PD		1/29/2021	Ordered thru TSM	1,5
Tree Mitigation Ordinance	Development Serv		2/24/2021	Approved	4,5
Kaufman Lake	Admin/PW		1/8/2019	Sold April 2021	2,4,5
Downtown Parking	Admin		1/16/2019	2 Hour Parking Signs going up	2
Fire Engine Replacement	FD	1/25/2021	1/25/2021	Lease Approved	1,5
Greenlight City/EDC Marketing	Admin/EDC		6/16/2020	Greenlight Retainer	1,2

Discussion Item Report (DIR)
Completed

Kaufman Square Speakers	Admin/PW	TBD	10/22/2019	Installation Complete	2,3
Fire Department 5 Year Plan	FD		8/26/2020	Presented at Council Retreat 4/2021	2,5
TIRZ #2	Admin		8/6/2020	PPFP Approved 082420	2,3,4
Tabor Parkway Expansion	PW/Admin			Complete	2,3,5
IT Services RFP	Admin		1/6/2022	Contract award 2/28/22	1,5
Marlow Development	Development Serv	4/22/2019	10/23/2018	Construction Underway	2
Recodification of City Ordinances	Admin	11/13/2018	10/23/2018	Franklin Review	5
Kaufman Estates	PW/Admin	10/28/2019		No Action	5
Sports Complex Parking Lot Paving	PW/Admin	4/25/2022	4/26/2022	Completed	4
Digital Gateway Signage	Admin	TBD	8/17/2020	Could not get an approved site	2,3
Former Senior Center Demo	Development Serv		11/8/2021	Property sold and closed 12/29/22	4
Sports Complex Football Fields/Lighting/S	PW/Admin		9/23/2022	Complete	3,4
High Speed Internet	Admin			Suddenlink live/CIP installing	2,3,5
COVID - 19	Admin/Public Safety	TBD	3/11/2020	Action Plan in Place	4,5
Splash Pad	Parks &Rec	TBD	10/23/2018	Completed	2,3,4
Body Cameras	PD		2/2/2021	Completed	1,3,5
Shannon Park Updates	Admin/PW	4/26/2021	4/26/2021	Completed	3,4,5
AMI	Admin/PW		4/29/2021	Installation complete	4,5
Website Update	Admin		1/26/2021	Planning Phase- kick off meeting on 1/30/2023	2,3
City Hall Front Plaza	Admin	TBD	5/15/2023	CM Contingency	4,5
Subdivision Ordinance Update	Development Serv	1/27/2020	10/23/2018	Completed	5
North & South Water Tower Rehab	Public Works		1/29/2021	Completed	4,5
Becker-Jiba Water Contract	Admin		1/30/2024	Approved	3,5
Fire Department Facility Improvements	Admin/Public Safety			Drainage improvements completed/Doors Painted	1,2,5
E. 1st North	Public Works		9/1/2023	Complete	5
South Pointe	Development Serv		2/3/2021	City recovered the property	2,3,4
Connector Road	Admin		4/29/2021	County project underway	2,3,5
Northeast Utility Project	Admin/PW		9/17/2021	Phase 1 Constructed	1,2,3,4,5
City Hall Front Plaza	Admin	TBD	5/15/2023	CM Contingency	4,5



DATE: July 1, 2025

TO: Kaufman County

FROM: Teresa Elliott; Project Manager

RE: June 2025 Ridership Report

Demand Reponse	September	October	November	December	January	February	March	April	May	June	July	August	YTD
Total Trips	2,480	2,893	2,361	2,211	2,072	2,187	2,510	2,225	2,090	2,119			23,148
Days of Service	20	23	19	20	19	19	21	21	21	20			203
Avg. Daily Trips	124	126	124	111	109	115	120	106	100	106			114
Elderly & Disabled Trips	2,038	2,457	1,979	1,867	1,776	1,787	2,102	1,823	1,762	1,629			19,220
E&D Percentage	82%	85%	84%	84%	86%	82%	84%	82%	84%	77%			83%

Trips By City	September	October	November	December	January	February	March	April	May	June	July	August	YTD
Crandall	56	102	96	57	49	59	81	68	44	52			664
Forney	832	994	769	694	647	721	742	660	643	625			7,327
Kaufman	325	392	269	315	302	300	360	384	395	554			3,596
Kemp	51	47	30	37	50	59	70	93	79	62			578
Mabank	17	35	14	18	14	12	15	16	18	13			172
Scurry	15	7	14	5	10	12	24	16	36	19			158
Terrell	1,184	1,316	1,169	1,085	1,001	1,024	1,218	988	875	794			10,654

STARNow	September	October	November	December	January	February	March	April	May	June	July	August	YTD
Total Trips	1,611	1,755	2,001	1,901	1,908	1,939	2,128	2,590	2,817	2,659			21,309
Days of Service	20	23	19	20	21	19	21	21	21	20			205
Avg. Daily Trips	81	76	105	95	91	102	101	123	134	133			104
Median Wait Time (mins)	17.96	16.33	13.35	15.83	17.12	17.58	16.64	17.63	17.28	16.17			16.59

Total Requested Boardings ⓘ Completed Boardings ⓘ Avg. Boardings Per Service Hr. ⓘ Boarding Cancellations ⓘ Boarding Cancellations (No-Show) ⓘ

3405 2659 1.76 735 60

Cancellation Percentage ⓘ Cancellation Percentage (No Show) ⓘ Total Requests ⓘ Completed Requests ⓘ No Drivers Available Requests ⓘ

21.66 % 1.77 % 2973 2336 10

Request Cancellations ⓘ Request Cancellations (No Show) ⓘ Avg. # of Requests per Rider ⓘ Avg. Travel Duration ⓘ Avg. Travel Distance ⓘ Mean Wait Time ⓘ

627 52 9.96 14.37 min 5.14 mi 23.09 min

Median Wait Time ⓘ Bookings from Admin Panel ⓘ Bookings from Rider Mobile App ⓘ Bookings from Rider Web ⓘ Flag Down Bookings ⓘ

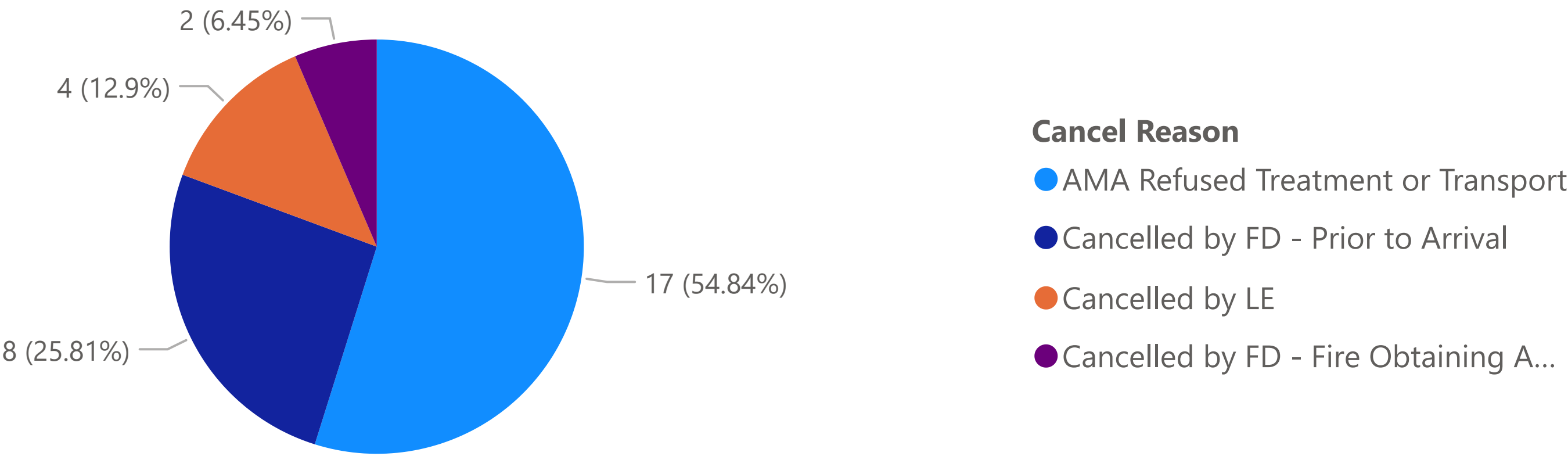
16.17 min 33.92 % 66.08 % 0 % 0 %

STARNow Trips By City	September	October	November	December	January	February	March	April	May	June	July	August	YTD
Kaufman	67	72	57	116	82	81	116	191	117	122			1,021
Forney	773	993	1,120	1,145	1,094	1,132	1,131	1,233	1,333	1,223			11,177
Terrell	670	690	620	624	732	726	881	1,166	1,367	1,314			8,790

City of Kaufman Compliance

Priority▲	# of Requests	# of Transports	# of Exceptions	Compliance %	Capture Rate
City of Kaufman P1	22	15	3	86%	68%
City of Kaufman P2	63	37		100%	59%
City of Kaufman P3	25	15	2	92%	60%
Total	110	67	5	95%	61%

Cancel Reason



Dropoff Facilities

Dropoff Fac▲	Count of Transport	% of Destination
Baylor Scott & White - Dallas (DBMC)	4	6%
Dallas Regional Medical Center (MDR1)	6	9%
Methodist Dallas Medical Center (DMMC)	1	1%
Non Facility	5	7%
Texas Health Dallas (DPMC)	1	1%
Texas Health Kaufman (KAUF)	49	73%
William P. Clements University Hospital (DWPC)	1	1%
Total	67	100%

Fractile

Fractile Bin	Count of Transport
	16
1) <5 minutes	32
2) 5 to 10 Minutes	38
3) 10 to 20 minutes	17
4) 20 to 30 minutes	4
5) over 30 minutes	3
Total	110

Average Response Time

00:09:41

KAUFMAN FIRE DEPARTMENT Monthly Report

June 2025



FIRE PREVENTION



3

Development
Plans Reviewed



38

Fire Safety
Inspections



5:40

Average
Response Time



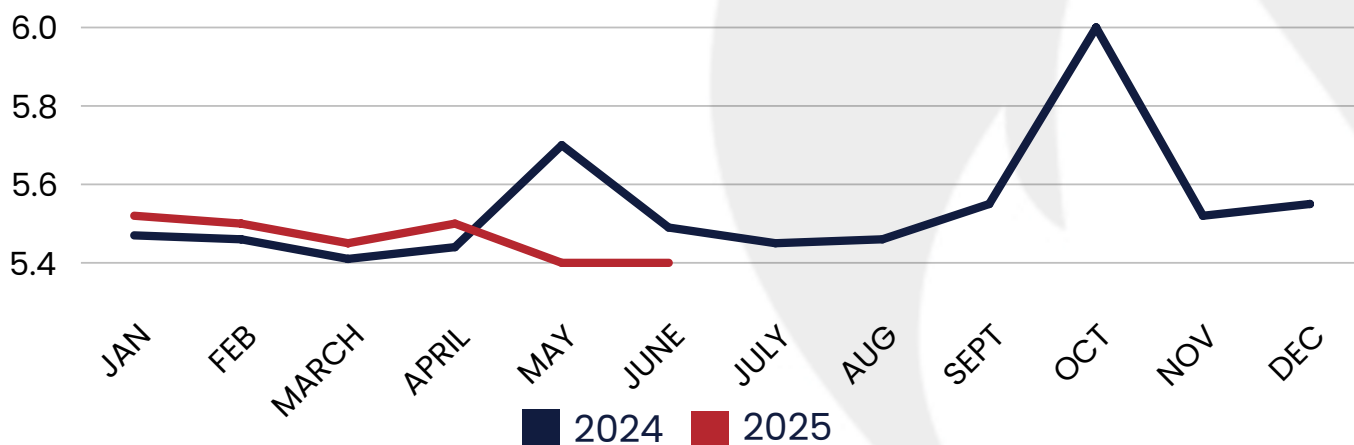
100

KIDS AND CITIZENS
FIRE PREVENTION PRESENTATIONS

TRAINING

- Fireground Communications
- Critical Incident Decision-Making
- Drafting & Pumping Apparatus
- Hands-on Fire Hydrant Connections and multi-apparatuses operation
- Drowning Emergencies

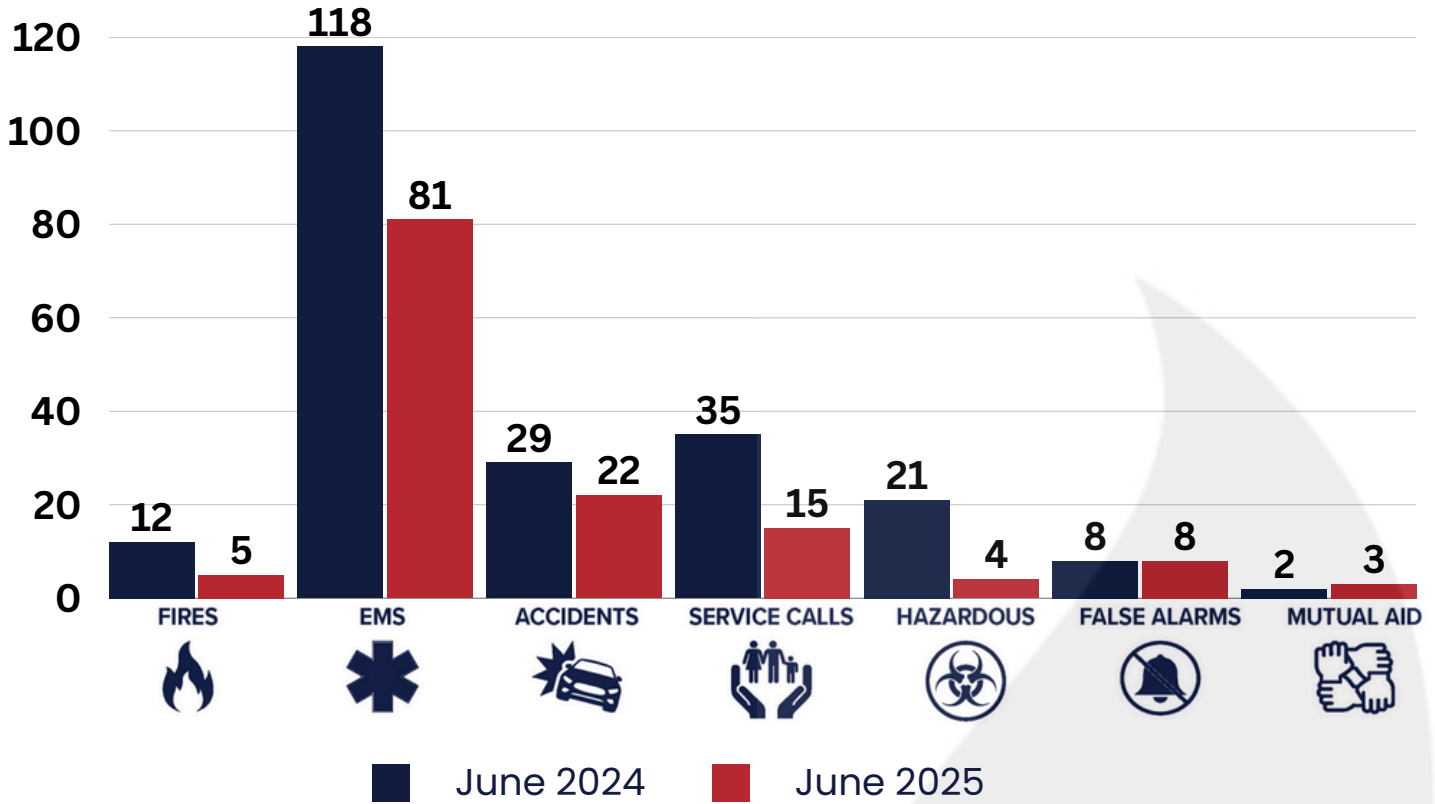
RESPONSE TIME TREND





Monthly Report

Call Volume by Major Category



KAUFMAN POLICE DEPARTMENT MONTHLY REPORT



JUNE 2025



EVENTS ATTENDED

- Lions Club
- PD hosted Bee Happy Game Day!
- Officers provided security for No Kings Protest
- KPA hosted annual Fishing Tournament
- Wayne Gent Dr. Connector Road Ribbon Cutting

TRAINING

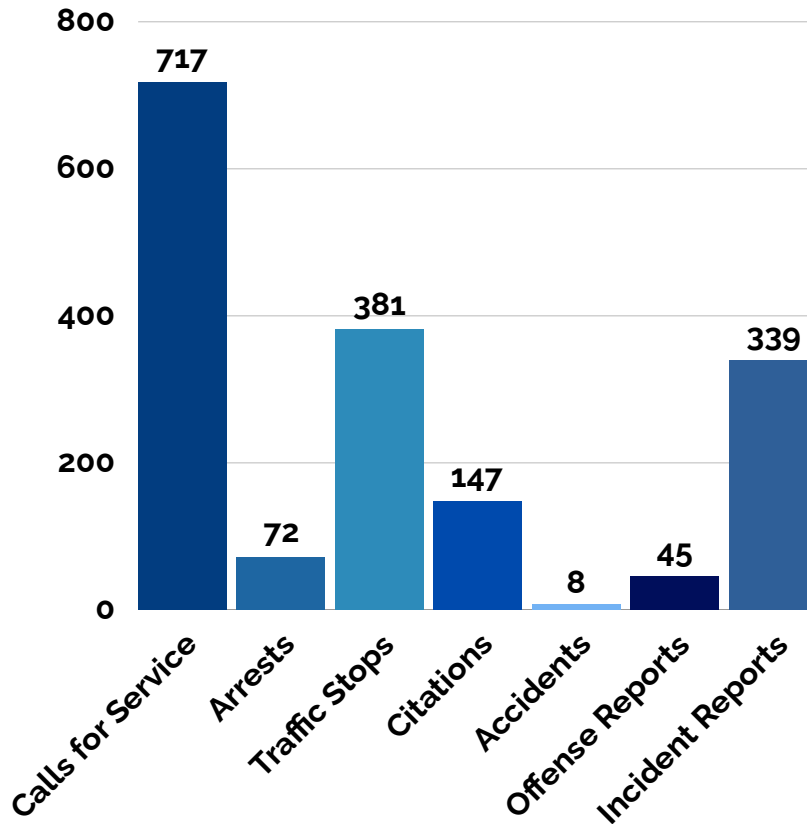
- Captain Leftwich assisted in ALERRT Training
- Captain Leftwich assisted in Professional Driver Training
- Officers started NIMS Training
- Captain Leftwich attended MVCPA Grant Officials meeting
- Officers started Cybersecurity Training





MONTHLY REPORT

PATROL DIVISION



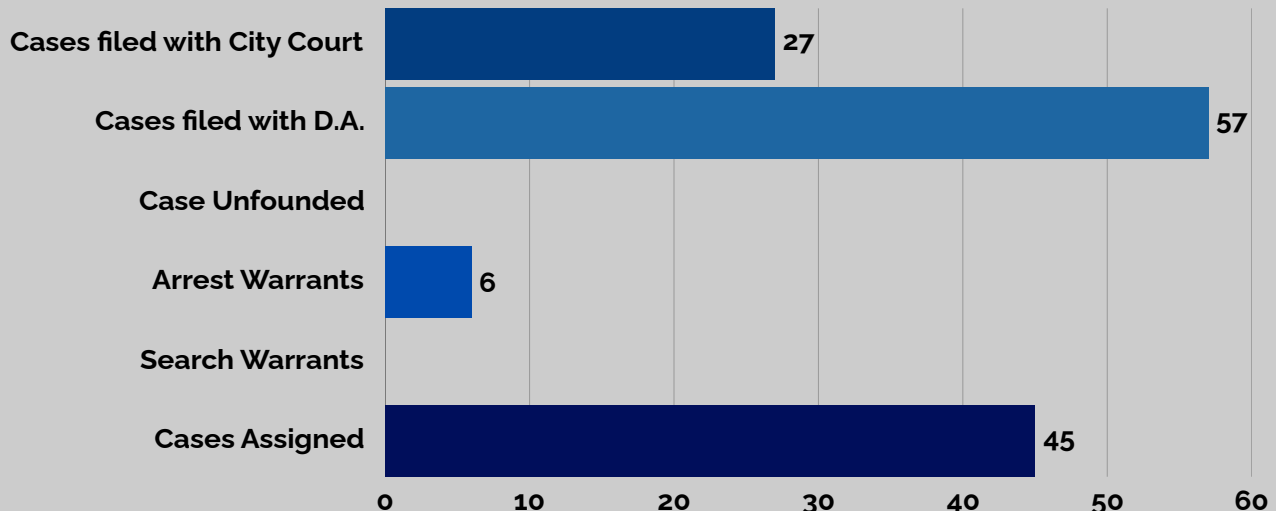
Response Time

5:36

Security Checks

956

CRIMINAL INVESTIGATION DIVISION



MONTHLY REPORT



CODE COMPLIANCE



77
Total
Violations



50
Cases
Opened/
First Notice
Sent



3
Second
Notice
Sent



0
Cases
Sent to
Court



56
Cases
Closed

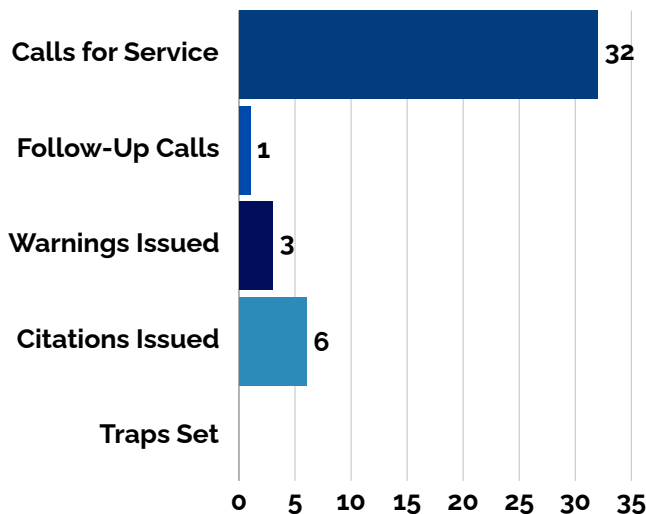


63
Active
Cases



ANIMAL SERVICES

SUMMARY OF ACTIVITY



Animals Captured



- On Calls - 2
- On View - 0
- Non-Domestic - 1

Animals Turned Over



- To Owner - 0
- To Humane Society - 2



Deceased Animals
Recovered - 6

MONTHLY REPORT



Year to Date Comparison Report

01/01/2025 - 06/30/2025

Classification of Offenses	Offenses Reported	Offenses Cleared	Projected Rate/1000	Last YTD Reported	Percent Change
Animal Cruelty, Total	0	0	0.00	0	-
Arson, Total	0	0	0.00	0	-
Assault Offenses, Total	32	28	3.23	37	-13.51%
Aggravated Assault	6	4	0.61	3	100.00%
Intimidation	4	4	0.40	0	-
Simple Assault	22	20	2.22	34	-35.29%
Bribery, Total	0	0	0.00	0	-
Burglary/Breaking and Entering, Total	7	4	0.71	7	0.00%
Counterfeiting/Forgery, Total	2	1	0.20	2	0.00%
Destruction/Damage/Vandalism of Property, Total	28	7	2.83	13	115.38%
Drug/Narcotic Offenses, Total	113	109	11.42	146	-22.60%
Drug Equipment Violations	44	44	4.45	35	25.71%
Drug/Narcotic Violations	69	65	6.97	111	-37.84%
Embezzlement, Total	1	0	0.10	0	-
Extortion/Blackmail, Total	1	1	0.10	0	-
Fraud Offenses, Total	7	4	0.71	12	-41.67%
False Pretense/Swindle/Confidence Game	1	1	0.10	3	-66.67%
Credit Card/Automatic Teller Machine Fraud	1	0	0.10	2	-50.00%
Welfare Fraud	0	0	0.00	0	-
Wire Fraud	0	0	0.00	0	-
Hacking/Computer Invasion	0	0	0.00	0	-
Identity Theft	0	0	0.00	0	-
Impersonation	5	3	0.51	7	-28.57%
Gambling Offenses, Total	1	0	0.10	0	-
Betting/Wagering	0	0	0.00	0	-
Operating/Promoting/Assisting Gambling	1	0	0.10	0	-
Sports Tampering	0	0	0.00	0	-
Gambling Equipment Violations	0	0	0.00	0	-
Homicide Offenses, Total	0	0	0.00	0	-
Murder and Nonnegligent Manslaughter	0	0	0.00	0	-
Negligent Manslaughter	0	0	0.00	0	-
Human Trafficking, Total	0	0	0.00	0	-
Human Trafficking, Commercial Sex Acts	0	0	0.00	0	-
Human Trafficking, Involuntary Servitude	0	0	0.00	0	-
Kidnapping/Abduction, Total	0	0	0.00	0	-
Larceny/Theft Offenses, Total	34	18	3.44	69	-50.72%
Motor Vehicle Theft, Total	2	0	0.20	6	-66.67%
Pornography/Obscene Material, Total	0	0	0.00	1	-100.00%



MONTHLY REPORT

Year to Date Comparison Report

01/01/2025 - 06/30/2025



Classification of Offenses	Offenses Reported	Offenses Cleared	Projected Rate/1000	Last YTD Reported	Percent Change
Prostitution Offenses, Total	0	0	0.00	0	-
Assisting or Promoting Prostitution	0	0	0.00	0	-
Prostitution	0	0	0.00	0	-
Purchasing Prostitution	0	0	0.00	0	-
Robbery, Total	1	1	0.10	0	-
Sex Offenses, Total	3	0	0.30	1	200.00%
Fondling	1	0	0.10	0	-
Rape	2	0	0.20	1	100.00%
Sexual Assault with an Object	0	0	0.00	0	-
Sodomy	0	0	0.00	0	-
Sex Offenses, Non-Forcible, Total	0	0	0.00	0	-
Statutory Rape	0	0	0.00	0	-
Incest	0	0	0.00	0	-
Stolen Property Offenses, Total	0	0	0.00	2	-100.00%
Weapons Law Violations, Total	7	7	0.71	13	-46.15%
Group A Offense, Total	239	180	24.15	309	-22.65%
Crimes Against Person, Total	35	28	3.54	38	-7.89%
Crimes Against Property, Total	83	36	8.39	111	-25.23%
Crimes Against Society, Total	121	116	12.22	160	-24.38%
Officers Killed or Assaulted YTD	0			0	-





**DEVELOPMENT SERVICES
MONTHLY BUILDING REPORT
JUNE 2025**

	# PERMITS ISSUED	PERMIT FEES	CONSTRUCTION VALUATION
<u>NEW RESIDENTIAL</u>			
Single Family Dwelling	2	\$4,022.70	\$735,000.00
Multi-Family			
<u>OTHER RESIDENTIAL</u>			
Residential Alteration / Remodel	11	\$1,100.00	\$146,110.00
Residential Addition	1	\$155.00	\$20,000.00
Electrical	2	\$200.00	\$2,600.00
Mechanical	0		
Plumbing	4	\$400.00	\$4,500.00
Irrigation	1	\$100.00	\$3,000.00
Fence	6	\$600.00	\$9,500.00
Swimming Pool			
Accessory Structures	4	\$576.00	\$18,640.00
Demolition	1	\$0.00	\$0.00
<u>NEW COMMERCIAL</u>			
New Commercial Building			
<u>OTHER COMMERCIAL</u>			
Commercial Alteration / Remodel	6	\$16,074.55	\$10,302,997.50
Commercial Addition			
Signs	7	\$1,048.00	\$20,000.00
Electrical	1	\$100.00	\$1,800.00
Mechanical			
Plumbing	1	\$200.00	\$200.00
Irrigation			
Demolition			
Swimming Pool			
Fence/Screening Wall	1	\$399.03	\$118,110.00
Certificate Of Occupancy	8	\$900.00	
Temporary Use Permit			
TOTALS	56	\$25,875.28	\$11,382,457.50

(704 S Wilson)

August 2025						
◀ July						September ▶
Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4 Special City Council Meeting – Budget	5 Planning & Zoning Meeting	6	7 Economic Summit	8	9
10	11	12 KEDC	13	14	15	16
17	18 Regular City Council Meeting	19	20	21 Parks & Rec Meeting	22	23
24	25	26	27	28	29	30
31						

September 2025						
◀ August					October ▶	
Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 City Hall Closed- Labor Day	2 Planning & Zoning Meeting	3	4	5	6
7	8 Special City Council Meeting – Impact Fees	9 KEDC	10	11	12	13
14	15	16	17	18 Parks & Rec Meeting	19	20
21	22 Regular City Council Meeting	23	24	25	26	27
28	29	30				

October 2025						
◀ September					November ▶	
Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7 Planning & Zoning Meeting National Night Out	8	9	10	11 Harvest Fest
12	13 City Hall Closed- Columbus Day	14 KEDC	15	16 Parks & Rec Meeting	17	18
19	20	21	22	23	24	25
26	27 Regular City Council Meeting	28	29 TML Conference	30 TML Conference	31 TML Conference Halloween on Houston	