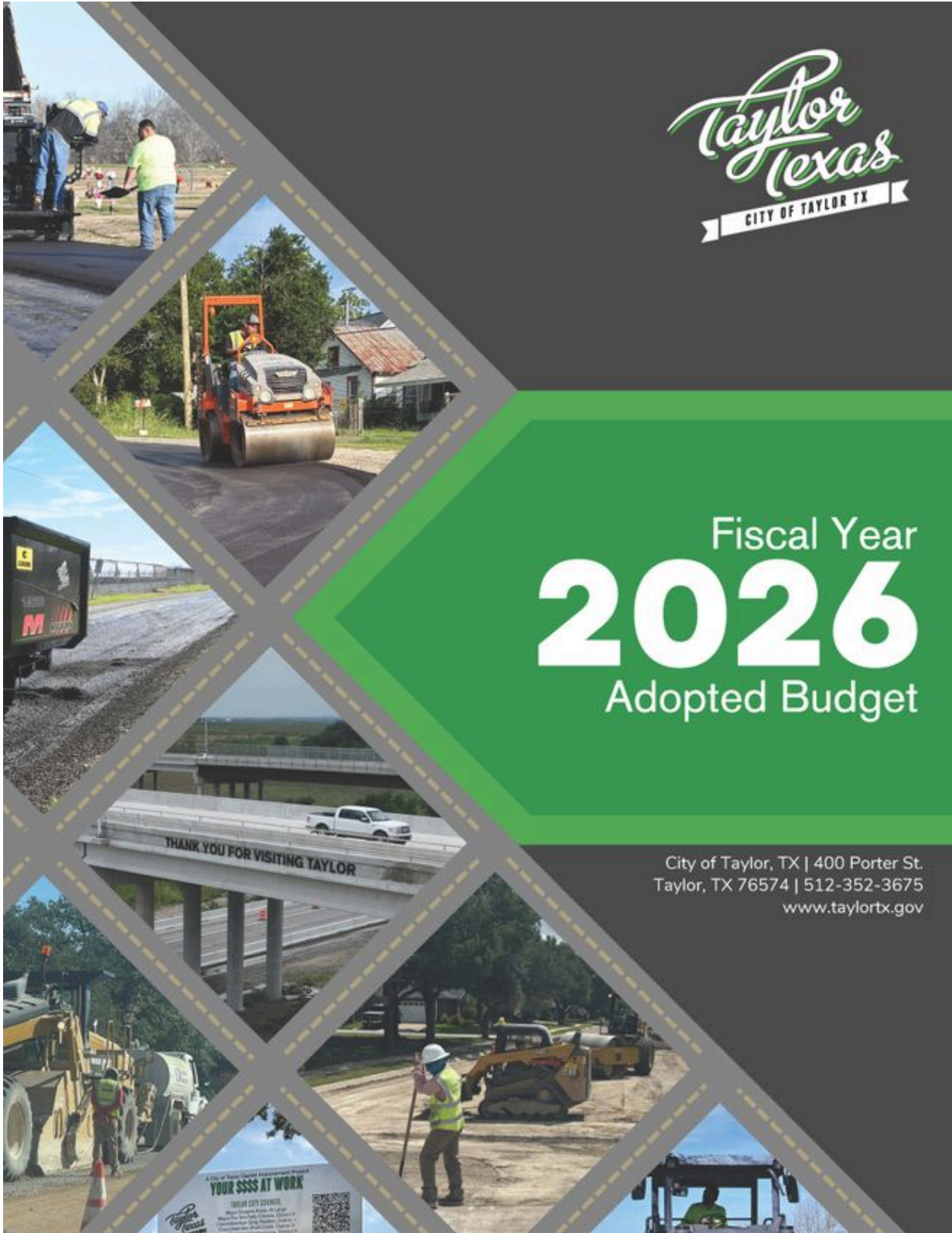




Fiscal Year 2026 Adopted Budget

City of Taylor, TX | 400 Porter St.
Taylor, TX 76574 | 512-352-3675
www.taylortx.gov



A City of Taylor Council Resolution Project
YOUR \$\$\$ AT WORK
TAYLOR CITY COUNCIL
Mayor Douglas Pappas, M. Ed. D.
Mayor Pro Tem Kelly Givens, M. Ed. D.
Councilmember Greg Winters, M. Ed. D.
Councilmember Brad Smith, M. Ed. D.





TABLE OF CONTENTS

Introduction	5
Award	6
Mayor & City Council	7
Overview of the Budget Book	9
Budget Process & Calendar	10
Council-Manager Form of Municipal Government	13
Financial & Budget Policies	14
History of the City	25
Community Profile	29
Demographics	36
Organizational Structure	41
Boards & Commissions	43
City Departments by Fund	48
Fund Structure	49
Executive Summary	50
Strategic Plan	51
Budget Timeline	58
Personnel Changes	61
Texas Senate Bill 656 Requirements	64
City Manager's Budget Message	65
Detail Position Listing	76
Funds Summary Overview	77
General Fund	78
Special Revenue Fund	85
Tax Increment Fund #1 Downtown	90
Tax Increment Fund #2 Samsung	94
Hotel Occupancy Tax (H.O.T.) Fund	98
Main Street Fund	102
Municipal Court Special Fee	106
Library Grant/Donation Fund	110
Municipal Utility Drainage System (MDUS)	114
Roadway Impact Fee	118
Transportation User Fee (T.U.F.)	121
Debt Service Fund	125
Cemetery Permanent Fund	128
Internal Services Fund	131
Grant Capital Projects	135
2023A Bond	139
2024 Tax Supported Bond	142
2017 PERFORMANCE CONTRACT	146
Utility Capital Improvements	149
2022 BOND	152
2024 Utility Revenue Bond	155

2022 Utility Revenue Bond	158
Departments Summary	161
City Council	162
City Management	167
Communications	171
Human Resources	175
City Clerk	179
Finance	184
Municipal Court	189
Development Services	193
Main Street	198
Moody Museum	202
Library	206
Fire	211
Police	217
Streets & Grounds	222
Parks & Recreation	227
Transportation (T.U.F.)	231
Internal Service	234
Building Maintenance	238
Information Technology	241
Fleet Services	245
Capital Improvement Plan	248
Summary	249
CIP One-Year Plan	250
CIP Five-Year Plan	267
Debt Services Overview	274
Debt By Type	275
Debt By Fund	284
Appendix	286
Glossary	287
Budget Ordinance	294
Tax Ordinance	296
Fee Schedule Ordinance	300
Fee Schedule	302

Introduction



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Taylor
Texas**

For the Fiscal Year Beginning

October 01, 2024

Christopher P. Morrill

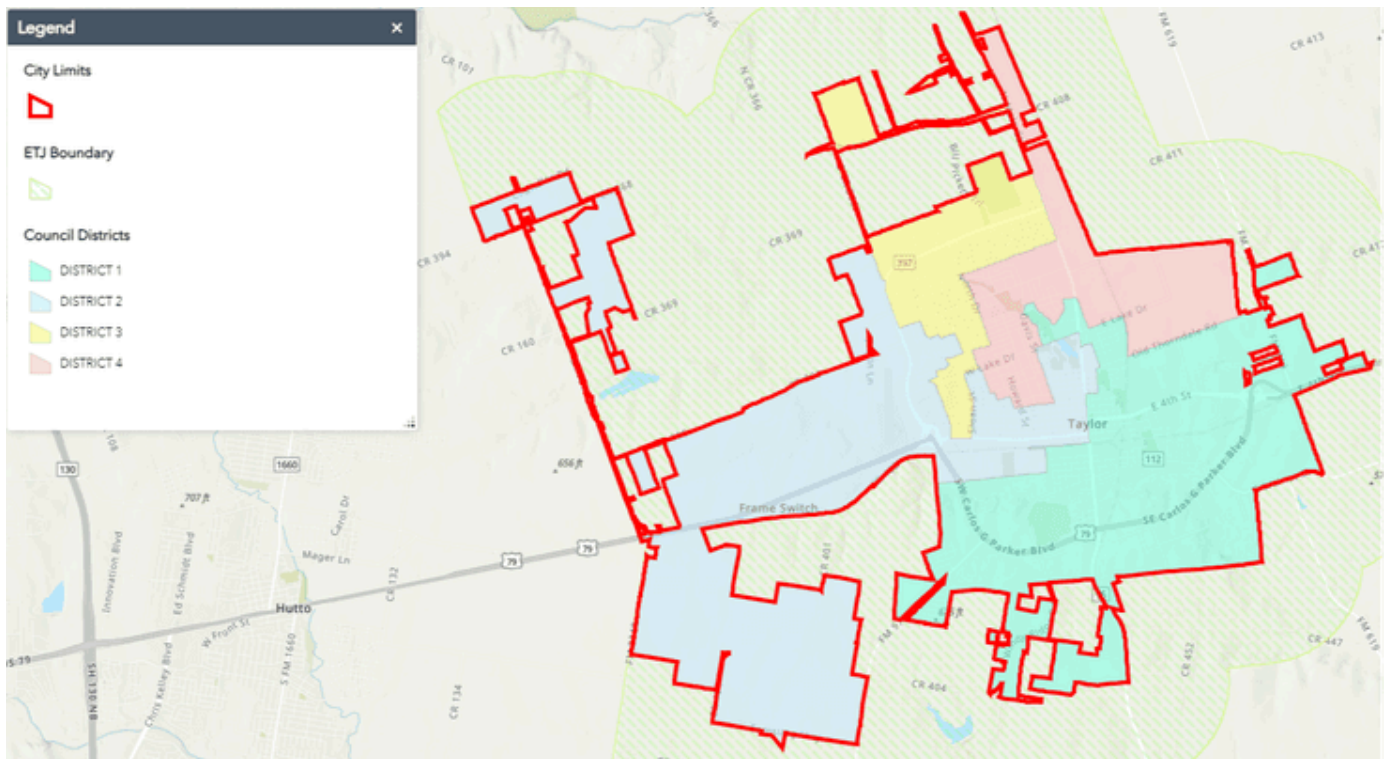
Executive Director

Mayor & City Council

The City of Taylor has an elected City Council that is comprised of five Council Members, four of whom are elected from single-member districts and one Member elected At-Large. Council members serve a three-year term and each year elect from their number a Mayor and a Mayor *Pro Tem*.

Taylor is a Home Rule City, which means that the Council can enact legislation, adopt budgets, and determine policies, subject only to limitations imposed by the State Constitution and the [City Charter](#). The City Council is also guided by a [Council Relations Policy](#) to ensure their commitment to preserving the integrity of local government.

City Council Districts





Mayor and City Council



**District 1
Greg Redden**



**Mayor
Dwayne Ariola**



**Mayor Pro Tem
District 3
Kelly Cmerik**



**District 2
Shelli Cobb**



**District 4
Heather Long**

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512.352.3675

Overview of the Budget Book

The City of Taylor's annual budget is composed of a table of contents and thirteen sections. These sections can be grouped into three broad categories as follows:

Introduction and Budget Overview

- **Texas Senate Bill 656 Requirement:** As required pursuant to Section 102.007 of the Texas Local Government Code and amended by S.B. 656, this section includes the following information:
 - Property Tax Revenue Details,
 - Record votes of City Council on the adoption of the Budget and the Property Tax Rate,
 - Listing of Property Tax Rates such as No New Revenue, Voter Approval, M & O, and I & S
 - Total Municipal Debt Obligations.
- **Mayor & City Council:** Includes a listing of Council Members, their terms, District Map of the City of Taylor, TX, and City Council Strategic Vision.
- **City Manager's Budget Message:** This letter that accompanies the budget when it is submitted to the Council. The Budget-In-Brief that follows provides information about each fund and the significant changes or events affecting the fund.
- **User Information:** Contains an overview of the Budget Book and its respective sections and categories. This section also includes the budget process summary and budget calendar, a brief summary of the Council-Manager form of municipal government as it relates to the City of Taylor, and City policies.
- **Historical/Demographics:** Provides a synopsis of the City of Taylor's history derived from various articles and newspaper clippings. In addition, a brief community profile is provided.
- **Personnel/Boards:** Includes the City's organizational chart, a listing of City Administration and Leadership, Boards & Commissions, and Personnel Summaries.

Financial

- **Budget summaries:** Contains all budgeted revenues, expenditures, major revenue sources, all funds budget summary, city departments by fund and fund structure.
- **Fund Overview and Detail:** These sections contain detailed budget information for the various funds, departments, and divisions of the City. Where applicable, descriptions, goals, and performance indicators for various departments are given.
- **Municipal Debt:** Contains payment schedules and bond information for the City's general obligation (tax supported) debt and the utility, airport, drainage, Tax Increment Financing (TIF), and Transportation User Fee (TUF) debt.
- **Capital Improvements:** Includes a schedule of capital outlay and improvements (infrastructure) to be made during the coming fiscal year.

Supporting Information

- **Fee Schedule:** A detailed listing of fees and/or charges for services that will be in effect for the coming fiscal year.
- **Ordinances:**
 - Ordinance No. 2024-36: Adopting the Annual Budget for the Fiscal Year 2025.
 - Ordinance No. 2024-37: Fixing and Levying Ad Valorem Tax for the 2024 Tax Year (FY 2025).
 - Ordinance No. 2024-38: Establishing Fees for City Services, Fiscal Year 2025.
- **Glossary:** A list of words and acronyms contained in the annual budget and their meaning.

Budget Process & Calendar

The City Charter establishes the fiscal year, which begins October 1 and ends September 30. To have an adopted budget in place by October 1 each year, the budget process must begin months before. In February, Department Heads receive budget request packets from the Finance Department. These packets contain information about the Department, including historical expenditure amounts, current expenditure and budget amounts, and estimated amounts for the upcoming budget year.

While the Departments are preparing their budget requests, the Finance Department calculates personnel costs and the debt service requirements and revenue projections for the new year. The data combined with the Department's requests to form a preliminary or "first draft" budget. At this stage, the budget is usually unbalanced; that is, departmental requests are usually greater than anticipated revenues.

After receiving the first draft by the City Manager, Deputy City Manager and the Chief Financial Officer, a series of meetings with the individual Department Heads to review and discuss their budget requests. These meetings are held in May and help the City Manager formulate priorities for the proposed budget.

A series of City Council budget workshops are held, usually in June through August. These workshops are open to the public and are posted per open meetings' law. Information as to date and time can usually be found on the City's [website](#) and City newsletter, as well as the local media coverage.

With guidance from the Council, the City Manager then formulates a proposed budget that is submitted to the Council before August 31st. A copy of the proposed budget will be available for citizen review at Taylor City Hall and the public library. State law and the City Charter require that a public hearing on the proposed budget be held before the Council votes on its adoption. A notice of the public hearing is published in the local newspaper, and the hearing is held during a regular City Council meeting. This hearing provides an opportunity for citizens to express their ideas and opinions about the budget to their elected officials.

After the public hearings as per Truth-in-Taxation guidelines, the City Council votes on the adoption of the budget. The budget shall be adopted not later than the final day of the last month of the fiscal year, but the budget is normally accepted and formally approved by the City Council before September 15. The budget calendar that follows outlines the budget timeline.

The City will amend the budget at year-end, if needed, for revenue-based expenditures that exceed budgeted amounts. When deemed necessary, the City Council may also amend the budget quarterly if any known adjustments are needed and approved at that time. The Chief Financial Officer must certify the availability of revenues or funding sources prior to amendment.

City of Taylor, TX**FY 2026 Budget Calendar****Rev 3-4-25****March**

- **March 21** -- Budget Kick-Off Email to Department Directors and Administrators

April

- **April 1** – Receive preliminary property values from WCAD
- **April 25** – Department FY 2026 Budget (with ATB's) and FY 2025 Year-end Projections Due. Deadline for data entry in MDSS.

May

- **May 2** – Deadline for Departments to submit 5-year CIP updates
- **Week of May 5** – Finance Meets with City Management to review preliminary budget
- **Week of May 12** – One-on-one meetings with City Council members and City Management
- **Week of May 12 & 19** – City Manager meets with Department Directors to discuss budgets
- **Week of May 26** – Finance meets with City Management to review, update, revise budget

June

- **Week of June 2** – Finance meets with City Management to review CIP
- **June 24** – Rough Draft Budget due to City Manager

July

- **July 10** – Present preliminary budget to City Council with brief explanation
- **July 17** – Budget Workshop including CIP review
- **July 24-28** – Certified property values from WCAD

August

- **August 6** – Deadline for WCAD to send taxpayer postcards
- **August 7** – Schedule Budget Public Hearing
- **August 10** – Publish Notice of Public Hearing for the Budget
- **August 11** – File proposed budget with City Clerk
- **August 14** – Fee schedule changes due
- **August 21** – Hold Budget Hearing, Set Upper Limit Tax Rate, Schedule Tax Public Hearing, Introduce Budget and Tax Rate Ordinances, Present Certification of Sales Tax for Debt, Post Required Notice of Tax Rates on City website and Introduce Fee Schedule Ordinance
- **August 30** – Deadline for Departments to Submit FY 2025 Accomplishments; FY 2026 Goals, Objectives and Performance Measures for Budget Document

September

- **August 31** – Publish Notice of Public Hearing for the Tax Rate in the newspaper
- **September 10** – Adoption of FY 2026 Budget / Public Hearing and Adoption of FY 2026 Tax Rate /Adopt FY 2026 Fee Schedule

Regular City Council Meeting

Special City Council Meeting

Deadline

Council - Manager Form of Government

The City of Taylor operated under a Commission-Manager form of government from 1926 to 2001. In an election held on May 5, 2001, a charter amendment was approved changing the designation to a Council-Manager form of government. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and four other members. The Council is elected on a non-partisan basis. Council members serve three-year staggered terms. The three-year election cycle consists of two members being elected in consecutive years and a single member being elected in the third years of the cycle. Four of the council members are elected by district with the remaining council member being elected at-large. After each election, the five members of the Council select one of the members to serve as Mayor until the next election. The City Council is responsible for, among other things, passing ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney and Municipal Court Judges.

The City Manager is responsible for carrying out the policies and ordinances of the city council, for overseeing the day-to-day operations of the government and appointing the heads of the various departments.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into functional groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (e.g. Police Department).

A Department may be further divided into smaller areas called Divisions. Divisions perform specific functions within the Department (e.g. Animal Control is a Division of the Police Department).

At the head of each Department is a Director who is an officer of the City. Directors have supervision and control of a Department and the Division within it but are subject to the supervision and control of the City Manager. A Department Head may supervise more than one Department.

Financial & Budget Policies

Long-Range Financial Plans

The City of Taylor has drafted [Envision Taylor Comprehensive Plan](#) to address the key challenge of establishing and maintaining fiscal sustainability. The type and location of development has a large impact on the cost of providing and maintaining high quality public services and infrastructure, such as streets, utilities, public safety services, and parks. While these services are provided by the City, they are paid for by residents and businesses, who must accept either lower quality services, higher costs and potential higher taxes (to pay for higher costs), resulting from inefficient development patterns or changing the allowed development pattern.

To remain strong, Taylor requires communities, infrastructure, and systems that can thrive in the face of future economic, fiscal, and environmental uncertainties. Resilient communities do not wait until challenges present themselves to react but instead work to build a strong foundation based in sustainable decision making. Using resilience as a guiding principle requires making infrastructure, natural systems, and social structures more durable so that they can withstand and recover from acute shocks and chronic stresses. Addressing the key challenge of fiscal sustainability means that as we make land use and infrastructure decisions, we ensure that there will be enough money to pay for basic services and infrastructure now and in the future.

The Envision Taylor process included a detailed analysis of some of the key elements of a City including the people, the land, the economic resources, and housing.

Being fiscally sustainable means having sufficient resources to cover the basic needs and services of residents, not just today, but over time. In most communities, there is a growing gap between the funds cities have available and what is needed to serve and maintain neighborhoods and infrastructure. Post World War II, cities across the country have aggressively pursued fast growth and auto-centric development in the near-term (and the revenue boost that comes from new development) without fully considering long-term costs and impacts of these decisions. During this growth phase, many new neighborhoods and commercial developments are built and a city's service area expands significantly over a short period of time – typically one or two decades. During this time, there is also typically pressure to keep property taxes down and sales tax revenue will fluctuate up and down based on market conditions and demand. As cities age and expand, development and the revenue boost from the additional homes and businesses slows down, but there is more infrastructure to maintain and more services to provide. Community leaders are left struggling to keep up with basic service, employment, and lifestyle expectations with limited resources.


For Taylor to be fiscally resilient and affordable for years to come, city leaders must work to close the gap between their resources and their obligations to citizens. More specifically, they must find ways to generate additional revenue to rebuild aging streets and infrastructure. Generally speaking, there are three ways in which the city can close this gap.

1 Keep development patterns and service levels as-is but charge more (via higher taxes and fees) to cover the true costs. This is a difficult option because an increasing number of people do not have the means to pay much more than they are currently paying.



Increase Taxes or Fees

2 Maintain current taxes and fees where they are but cut services to align with revenues. This is what most cities are currently doing, where services and maintenance needs are budgeted to fit available revenue and those that are unfunded get deferred. This can work for a short period, but eventually the neighborhoods and infrastructure must be maintained, or property values will start to decline and people and businesses will leave the city.



Reduce

3 Adjust development and infrastructure to enable an affordable balance of services and taxes. By prioritizing infill, redevelopment, and more financially productive development patterns, the city can generate additional tax base from its service area and improve the return on investment of taxpayer dollars without necessarily having to raise the tax rate or charge more fees. This is the most feasible and effective



Develop

General Fund Benchmarking

In a property tax state like Texas, ideally the property tax revenue generated by development in a City should be enough to cover street maintenance and reconstruction as well as at least half the cost of other basic services. When property tax revenue can cover more basic services, this frees up revenue from sales tax to focus on economic development and quality of life improvements that preserve and enhance property values over time. The more a City must rely on sales tax for basic services, the less funding it will have for amenities and economic development incentives.

The City's budgeted total general fund revenue for FY 26 is \$30 million, which comes out to roughly \$2,305 per acre. The table below shows how Taylor's general fund metrics compare to some other communities in the region. Taylor has the lowest GF/Acre and lowest population/acre.

	TAYLOR	ROUND ROCK	LEANDER	CEDAR PARK	HUTTO
2021 Pop. Est.	16,449	136,383	74,375	80,019	37,226
2026 GF Revenue	\$30,430,342	\$180,875,500	\$81,955,921	\$80,466,673	\$34,763,404
Area (Acres)	13,200	24,320	24,000	15,680	4,967
Pop. Per Acre	1.22	5.39	3.10	5.10	7.49
Tax Rate	0.5850	0.372000	0.434033	0.360000	0.385928
GF Per Capita	\$1,884	\$1,326	\$1,102	\$1,006	\$934
GF Per Acre	\$2,305	\$7,437	\$3,415	\$5,132	\$6,999
GF Per Household	\$4,716	\$4,564	\$2,394	\$1,856	\$1,981

By focusing on infrastructure, housing, and economic development investments into redevelopment and infill in older neighborhoods and prioritizing high return on investment development patterns such as smaller/narrower lots, vertical buildings, and mixed use, the City has an opportunity to generate additional property tax revenue without necessarily having to adjust the tax rate. In addition to improving the fiscal health of the City's operations, partnering with local residents, entrepreneurs, and developers to build more small-scale residential and commercial spaces can also help to cultivate the wealth of residents and local businesses and increase community pride and identity. Together, this combination of cultivating public and private wealth can put Taylor on the path to becoming a vibrant, inclusive, and resilient community for years to come.

Projected Street Replacement Costs

The city has roughly 150 miles of street today. Using a lean replacement cost of \$500,000 per 11' lane-mile, it would require over \$124 million to replace the existing streets when they reach the end of their life cycle. Averaged over 20 years, this would require the city to be saving or spending an average of \$6.2M per year on street reconstruction, \$4.5M per year more than what the city currently allocates to street maintenance from its General Fund. Street costs for more recent projects have exceeded \$1 million per lane-mile. If this higher value is used, the city's street liabilities could exceed \$248 million total or \$12.4 million per year, which is almost as much as the city's entire general fund budget (\$32M). If you incorporate Capital Improvement Program (CIP) dollars into this, it partially reduces this gap, but not nearly enough to get the city to a break-even point. As additional development is built, the amount of streets to maintain and replace in the future will continue to increase.

Land Use Fiscal Analysis

An in-depth analysis of the fiscal productivity of Taylor's development pattern and service model was performed as part of the comprehensive plan process. A parcel-level analysis of the property taxes and general fund service costs for the various land uses and development patterns in Taylor provides a glimpse into which perform better than others in terms of their ability to meet their costs, including long-term roadway maintenance. The analysis used the metrics of property tax revenue per acre and net revenue per acre to map the net fiscal productivity (revenue minus costs) of all parcels in Taylor. Three levels of analysis were completed to understand the fiscal performance of development today and when costs for future infrastructure replacement are considered.

Taylor is in the middle of its growth, with a more compact core that includes some highly productive parcels in the downtown area, and less productive areas around the periphery of the city limits that are in the city's service area but have yet to build out. In its current state, only 20% of the city's area generates enough revenue to cover current costs. Less than 10% of the city's area covers anticipated future costs.

One of the key concepts introduced during the modeling process and reinforced with the model results is how more compact development outperforms more spread-out development. The model shows how the revenue per acre for a single family is the highest for the smallest lots. Buildings on these smaller lots also tend to be less expensive due to their smaller size. This presents a "win-win" opportunity for the city where it can provide more affordable housing and commercial options for residents and small business owners/ entrepreneurs while also maximizing tax revenues to the city (on a per acre basis) - just by building smaller buildings on smaller lots.

The current general fund per acre is only \$2,424 per acre. At the current tax rate and revenue source ratios, it would require at least \$5,000 per acre to cover existing street infrastructure liabilities with property tax. This value will need to be significantly higher to cover all infrastructure and service needs when the city is closer to build out. To cover these costs, the city needs to increase revenues. Raising tax rates and fees is not popular, so adjusting the development pattern to generate more revenue per acre and reduce costs per acre is a reasonable place to start.

Depending on the location and pattern of new development, the city will likely need to generate above \$4,000 per acre for its general fund from property to cover future costs. The lower of these values assumes development will be done in a more compact pattern with a large amount of infill and narrower streets, while the higher value assumes new development will follow a more spread out, suburban style pattern with wider streets.

By strategically changing the development patterns and density within the city, the city can use future growth to increase total revenue and revenue per acre to meet the future demands on infrastructure and services while maintaining an affordable standard of living. Such financial sustainability is the goal of the current fiscal year budget and budgets to be developed in the future.

Financial Policies

The City of Taylor has an important responsibility to its citizens, taxpayers, ratepayers, and all customers to carefully account for public funds, to manage the City's finances wisely, and to plan for the adequate funding of services desired by the public. These policies implement and enhance the City Council's strategic vision which states the City of Taylor be a vibrant, diverse, friendly, growing community that has retained our historic character and small-town feel. To facilitate this responsibility, certain financial policies have been developed and implemented within the parameters established by provisions of the Texas Local Government Code and the City Charter. These policies are adopted by the City Council and are considered the basis for financial management, planning and budget preparation.

Budgeting

The City Manager shall prepare a proposed budget that is balanced with current revenues, using sustainable funding sources that are expected to continue to be available in subsequent fiscal years, plus available unreserved fund balances equal to or greater than current expenditures.

1. The annual budget will be prepared to address Council Strategic Vision and direction
2. Long-term financial needs will be considered and addressed when appropriate

A contingency reserve shall be maintained in the major funds (General & Utility Fund) at a level sufficient to provide for emergency expenditures and unanticipated revenue shortfalls.

The City's goal is to maintain a minimum fund balance of three months of operating expenditures for the General Fund. The goal is for each fund is to be self-sufficient and inter-fund transfers should primarily involve reimbursement for costs or services.

The annual budget document shall be comprised of all City funds. Each fund shall contain a detailed listing of revenues and expenditures. The departmental budgets within each fund shall contain proposed expenditures, estimated current year expenditures and actual previous year expenditures by line item.

Budget Amendment / Contingency Plan

The City will take immediate corrective action at any time during the fiscal year if expenditure and revenue estimates are such that an operating deficit is projected at year end. Corrective actions may include:

1. Reduce transfers to self-financed construction funds for pay-as-you-go CIP
2. Deferral of capital purchases
3. Expenditure reductions
4. Hiring freezes
5. Freeze merit increases
6. Use of fund balance, including repair and maintenance funds
7. Increase fees
8. Lay-off employees

The use of fund balance, which is a one-time revenue source, may be used to fund an annual operating deficit only with a subsequent approval of a plan to replenish the fund balance if it is brought down below policy level.

Revenues & Reserves

The City shall budget revenues by analyzing historic revenue amounts for a five-year period, taking into account the City's current economic development status. The City's fee schedule will be reviewed annually to ensure fees are consistent with the surrounding areas and that the City re-coup its cost for specific services. Contingency reserves shall be maintained in the General Fund and Utility Fund at a level sufficient to provide for emergency and unanticipated revenue shortfalls.

Expenditures

The City shall budget expenditures based on historical expenditure analysis, new expenses and new programs. Each department shall look at their operations in relation to historical expenses and planned new costs. Benefits shall be projected using the rate changes by Texas Municipal Retirement System, Baylor Scott & White Health Plan and the Internal Revenue Service. Modifications and adjustments will be made as necessary in order to ensure a balanced budget is achieved.

Fund Balance

Three months (25%) of operating expenditure should be maintained for the General Fund. The intent is for each fund to be self-sufficient.

Purchasing

City departments have the responsibility to see that their budget accounts are not overspent. All purchases up to \$2,999 require approval by the department head. Items over \$3,000 require at least three verbal quotes and approval by the department head and Chief Financial Officer. Items over \$10,000 require at least three written quotes and approval by the Chief Financial Officer and City Manager, while anything over \$50,000 is subject to be bid out in accordance with state law and Council approval.

Cash Management

The Chief Financial Officer is responsible for the design and implementation of reliable and effective cash-flow forecasting. The City shall deposit its funds only in a deposit account that is insured by the Federal Deposit Insurance Corporation (FDIC) or fully collateralized by securities which are authorized by law to be used to collateralize the City's deposits.

Investments

The investing of City funds falls under the responsibility of the Chief Financial Officer. It is the intent of the City to be in complete compliance with local law and the [Texas Public Funds Investment Act](#). The City's investments will be reviewed annually by an independent auditor as part of the annual audit process. The City's investment policies stress:

1. **Safety** and preservation of principal. This is the foremost objective of the City.
2. Maintenance of sufficient **liquidity** to meet operating needs
3. **Diversification** to eliminate the risk of loss from concentration of assets
4. Optimization of **interest earnings** on the portfolio

Debt Management

Debt should be issued for the purpose of meeting the needs of the community through funding of capital projects and equipment but without constituting an unreasonable burden to taxpayers.

The debt shall be managed to enhance or maintain its credit rating by major ratings agencies.

Debt shall not be used for current operational expenses. Interest earned from bond proceeds shall be credited to the benefit of the fund to complete the project or to the benefit of the fund responsible for repayment of the debt.

Characteristics of debt issuance - when the City finances capital projects by issuing bonds, it will pay back the bonds within standard terms that include the following:

1. Term may be up to 30 years depending on cash flow assumptions, or useful life of asset being financed.
2. Call provisions will be shortest possible optional call consistent with optimal pricing.
3. The City will seek level or declining debt repayment schedules and will avoid issuing debt that provides for balloon principal payments reserved at the end of the term of the issue.
4. The City will avoid variable-rate debt due to the potential volatility of such instruments. Therefore, the City will avoid the use of variable-rate debt for its general obligation bond issues.
5. The Debt service program will be managed needs

Reporting Policies

The budget will be prepared in accordance with GASB (Governmental Accounting Standards Board) guidelines. A copy of the budget will be available for public viewing at the City of Taylor Library and on the City's website. [Budget | Taylor, TX - Official Website](#)

Monthly financial statements will be given to City Council.

Monthly investment reports will be given to City Council.

An independent audit will be conducted on an annual basis. The City will produce financial statements in accordance with generally accepted accounting procedures as outlined by the GASB. The City will produce an [Annual Comprehensive Financial Report](#) (ACFR) which meets the requirements for the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellent in Financial Reporting. The City has received its' twelfth (12) Certificate of Achievement. The City will also produce an annual budget document, which meets the criteria for GFOA's Distinguished Budget Presentation Award. The City has received the award eight (8) times for past budgets. These documents will be presented to City Council and will be available for public viewing.

City Funds

The City of Taylor is organized into Funds. In the field of finance, a fund is a separate accounting entity with revenues and expenses segregated for the purpose of carrying out a specific purpose or activity. A visual outline of the City's Fund Structure is included in this document.

Governmental Funds are used to account for tax-supported activities. These activities are usually associated with a typical local government's operation, such as Fire and Police protection.

General Funds (Major Fund) - Chief operating fund which accounts for all transactions not required to be accounted for in any other funds.

Special Revenue Funds - Fund used to account for proceeds of certain specific revenue sources that are legally restricted or designated by City Council to expenditures for specified purposes.

Debt Service Funds - Accounts for the accumulation of resources and payments for general long-term debt principal and interest.

Proprietary Funds are used to account for a government's business-type activities. The costs of providing certain goods and services (water and wastewater service) to the citizens of Taylor should be financed or recovered primarily through user charges.

Fiduciary Funds are assets held by a governmental entity in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Budget Basis

The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of distinct, self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses.

The City's accounting records for all governmental funds are maintained on the modified accrual basis. This method recognizes revenue when it is measurable and available and expenditures when goods or services are received. Because the appropriated budget is used as the basis for control and comparison of budgeted and actual amounts, the basis for the budget is the same as the basis of accounting.

All the proprietary funds are accounted from using the accrual basis of accounting; revenue is recognized when it is earned and expenses are recognized when they are incurred. The basis for preparing the budget is the same as the basis of accounting except for principal payments on long-term debt and capital outlay which are treated as budgeted expenses. Depreciation is not recognized as a budgeted expense.

The Annual Comprehensive Financial Report (ACFR) shows that status of the City's finances on the basis of "generally accepted accounting principles" (GAAP). In most cases, this conforms to the way the City prepares its budget. An exception is the treatment of capital outlay in the proprietary funds. The budget does not show depreciation expense.

History of Taylor, TX



Image of the Westside of Main Street in downtown Taylor, TX

On June 26, 1876, the International & Great Northern Railway reached a point in the vast open cattle ranges of Central Texas called Taylor Station. This station was named for a railroad official and was later called Taylorsville and finally Taylor. In anticipation of the railroad, the Texas Land Company laid out streets, public parks, a square, and sold lots for prices ranging from \$20 to \$350.

Taylor Station was situated on one of the major cattle trails and by August 1876, it was reported that 146 carloads of cattle had been shipped. With the railroad, came a colonization of farmers and businessmen, mainly from Midwestern and Southern states. The rich pastureland was soon cultivated and began to produce an abundance of cotton. The first cotton gin was built in 1877.

Gradually, civilization developed. Early accounts describe quite a “bloody” place with shoot-outs and lawlessness; but, as more and more people arrived, churches and private schools were established, and businesses flourished. A fire in February 1879, destroyed most of the frame buildings and they were replaced with brick structures.

In 1882, the Missouri-Kansas-Texas Railroad was extended to Taylorsville: the first city election was held, and the Railroad was joined with the Missouri-Pacific to link East and West. A ceremony took place between Taylor and Hutto to celebrate this event, with speeches and an abundance of champagne and beer. The Honorable John R. Hoxie, ex-

mayor of Chicago, drove the last spike. Mr. Hoxie became a wealthy cattleman whose ranch north of Taylorsville was described as quite a showplace.

In 1883, public schools were established, and the Taylor Water Works pumped water from the springs in Murphy Park as well as from the San Gabriel River to a 75-foot high water tower. Water had previously been hauled into town in barrels and sold door-to-door. As testimony of the favorable economic climate of the times, the First National Bank was organized that year and capital stock of \$50,000 sold in less than an hour! On March 17, 1884, the city fathers changed the charter and the township of Taylorsville became officially known as the City of Taylor.

In the summer of 1884, a dog pound was initiated on the public square. A small boy was paid 25 cents for each stray dog he could round up. The City Marshall then sold them back to the owners for \$1, along with a numbered brass dog tag. The revenue was used for completion of a sewer system.

The Taylor Fair had its origins in the sheep ranchers who brought their flocks together on a common meeting ground to be sheared. While waiting for their flocks to be sheared, they entertained themselves with foot races, roping contests, and wagers of various natures. As they looked forward to meeting old friends and engaging in friendly rivalry, the idea of a yearly fair took root. The fair, held on July 4, 5, & 6 grew to include a parade, judging of livestock, baked goods, handiwork and horse races.

In 1889, Dr. A.V. Doak started a streetcar system that went from the I&GN depot on Main Street to Seventh Street, west to the pavilion on Sloan Street and south to Second Street, then east back to the depot. The dirt streets were often too muddy for any other method of transportation. Two Spanish mules drew each car and two boards were placed between the tracks for the mules to walk on.

The 1890 census showed Taylor having a population of 2,584. By the turn of the century, Taylor was well established as a trade and transportation center. Over 200 Taylor residents owned telephones in 1902. In 1913, a 3,260-foot deep artesian well was drilled. It was the deepest water well in the world at that time and was in use until 1994. The discovery of oil in nearby Thrall in 1915 only served to boost the already booming economy. The Chamber of Commerce was organized in 1925. The census had continued to show an increase in population each decade, even though the county population showed a decrease between 1930 and 1970.

Taylor has had several famous citizens through the years:

- (1888-1923) Elmer "Pet" Brown won the world's middleweight crown in wrestling in 1914.
- (1893-1966) Dan Moody, an attorney and son of Taylor's first mayor, was the first prosecuting attorney in the US to win a legal battle against the Ku Klux Klan. At age 33, he became the youngest governor of Texas.
- (1870-1932) Bill Pickett was a black cowboy who initiated the practice of "bulldogging" or steer wrestling and in 1971 was posthumously inducted into the Cowboy Hall of Fame. He controlled the steer by sinking his teeth into the animal's upper lip as he twisted the neck and brought him down. Pickett died in 1932 after traveling all over the world performing his unusual stunt. There is a bronze statue of Bill Pickett at the Fort Worth Rodeo Grounds.



TAYLOR, TEXAS: was first named Taylorsville for an official (Edward Moses Taylor) of the International and Great Northern Railroads in 1876. Taylor is agriculture and manufacturing –based community with a growing population. While Taylor is considered part of the Austin metropolitan area, it is the most individual and rural community in the area.

ETHNIC PRIDE: is a great part of the Taylor “mystique”. The community takes great pride in its ethnic diversity that includes Czech, Polish, German, English, Scotch-Irish, Swedish, Black, Hispanic, Mid-Eastern and other ancestry. This diversity is never more evident than during the annual “Taylor History Days”. Examples of “ethnic Pride” are in the range of eating establishments within the city. Taylor is rightfully known for its great Bar-B-Que restaurants. Kolache, a Slavic pastry, are also widely available.

STATELY MANSIONS: are found throughout much of Taylor. Large old homes with two and three stories reflect a time of affluence in a young Taylor. Many of these homes have been maintained by generations of the same family, while others have been faithfully restored and modernized.

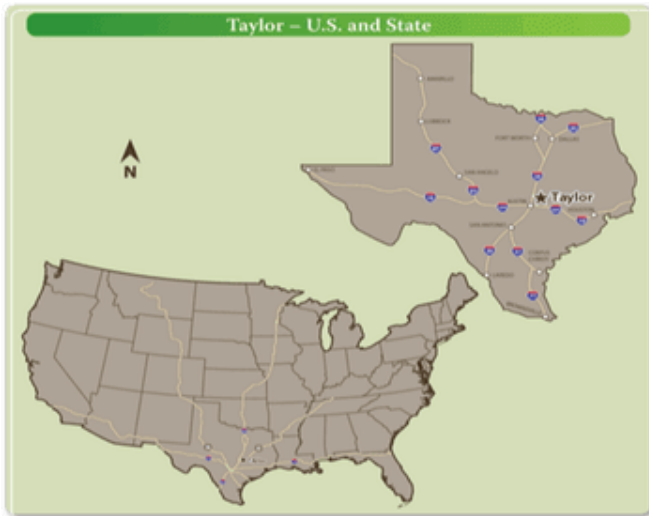
COTTON: has been one of the mainstays of Taylor’s economy since the early 1800’s. The rich soil and the skilled farmers who worked it made Williamson County a leading cotton producer. Most years will see some 80,000 bales of cotton harvested in the county and over 125,000 shipped from the Taylor Compress.

MOODY MUSEUM: “In a world where man-kind is all-consumed with looking toward the future, we take great pride in preserving our past”. The restoration of the Governor Dan Moody Birthplace-Museum built in 1887 is such an accomplishment. The Moody Museum reflects the traditions of a very distinguished family whose roots stem from Tennessee and Kentucky to Taylor. It is the boyhood home of Texas’s youngest governor, Dan Moody. In 1926, at the age of 33, he became the youngest governor to hold this office in the history of Texas. He won the governorship after running against the famous Ma Ferguson. Dan had previously served as Williamson County Attorney and Texas Attorney General. The home received a Texas Historical marker in 1968. The house was given to the city in 1976 and notes Governor Moody’s

many accomplishments. Today, the museum houses many items of furniture and memorabilia from the family and is available for receptions, luncheons and other events.

Community Profile

Location



The City is located in Central Texas [Williamson County](#) is 29 miles northeast of Austin and 18 miles east of Round Rock. State highway 95 and U.S. highway 79 intersect in downtown Taylor. The City currently occupies a land area of 22.61 square miles in Williamson County.

Film Industry in Taylor

The City of Taylor is a Certified [Film Friendly Texas Community](#) and continues to be a scenic location for production companies. The historical Howard Theater can be used for special premier events and/or private screenings.

Movies that have been filmed in and around Taylor include:

Heartbreak Hotel	1988	The Rookie	2000
The Hot Spot	1989	The Life of David Gale	2001
The War at Home	1995	Lone Star State of Mind	2002
The Big Green	1995	Texas Chainsaw Massacre (2)	2003
Michael	1996	Epicurious	2003
Suburbia	1996	Wendell Baker Story	2004
Purgatory County	1996	Friday Night Lights	2004
Home Fries	1996	Infamous	2006
Fool's Gold	1997	The Hitcher (2)	2006
Little Boy Blue	1997	Gary The Tennis Coach	2009
Varsity Blues	1999	Killer School Girls from Outer Space	2011
The Monster Hunter	1999	Joe	2013
Where the Heart Is	2000	Transformers: Age of Extinction	2014

Distinguished Citizens

Elmer “Pet” Brown was crowned World’s Middleweight Champion in 1914.

Dan Moody (1893-1966), a local Taylor attorney, was the first prosecutor in the United States to win a legal battle against the Ku Klux Klan. At the age of 33, he became the youngest Governor of Texas.

Bill Pickett (1870-1932) was a black cowboy who invented and perfected the art of “bulldogging” when he would bring a bull down by biting the tender portion of the bull’s nostril. He was inducted into the Cowboy Hall of Fame in 1971. **(Pictured on the right)**

Elmore (Rip) Torn, veteran movie actor, was born and raised in Taylor.

Fred Kerley, world champion track and field sprinter, attended Taylor High School and most notably won the World Championship gold medal in the 100-meter race in 2022. This accomplishment makes Fred Kerley the fastest person in the world.



Recreational Highlights

Murphy Park has 10 lighted tennis courts, a swimming pool, lighted baseball fields, sand volleyball courts, 2 playgrounds, Pickleball Courts, American Legion Hall (which is used frequently for receptions and local events), a lake and 2 pavilions. Taylor has a 2.4-mile hike and bike trail, which is well lit and used frequently by its citizens.

The Taylor Regional Park is a modern recreation facility with 10 lighted tournament quality ball fields complete with wireless scoreboards, shaded stadium-style bleachers, portable pitching mounds and base paths. To include five fields for girls' softball up to the collegiate level; five fields for boys' baseball ages 12 and under; three concession stands and restrooms; parking for 650 vehicles. The fully lighted park also includes additional athletic fields and amenities, including a full-size football field, two soccer fields, two basketball courts, a covered pavilion, two modern playscapes, and a hike and bike trail. The park also features an innovative nature conservation project and a six-acre lake that are perfect for outdoor education. Taylor also has a five-acre park located at the entrance to the Taylor Regional Park and Sports Complex with amenities that include a concrete trail and fishing platform, a climbing wall, an angle exercise platform, a feeding station for the ducks and park benches. In 2021, City council approved the addition of a new soccer field, batting cages, a fishing pier and shade structures to be added to Taylor Regional Park.

Located in the heart of downtown Taylor, the recently renovated Heritage Square provides citizens with an amphitheater for live bands, a shaded splash pad with LED lighting, historical garden space, a farmer's market pavilion, a playground, and a shaded picnic area. One block south of Heritage Square sits Pierce Park, home to the city's only skate park. The state-of-the-art lighted skate park is a must see.

Robinson Park, located in the southwest corner of Taylor, includes a splash pad, 2 community baseball fields, 1 community basketball court, a playground and a walking trail. In 2021 the city opened the Dickey-Givens Community Center in partnership with the Welfare Workers Club. This indoor rentable space is a great addition to Robinson Park.

Granger Lake, with 4,400 surface acres, is ranked as one of the five best crappie-fishing lakes in Texas. It also offers excellent fishing for black or white bass, hybrid stripes, and catfish. The rolling lake shore area provides three overnight campgrounds, sheltered picnic areas, RV hook up, screened overnight cabins, three sheltered group pavilions, two swimming beaches, five boat ramps and one primitive boat launch area. There is limited game bird hunting and feral hog archery hunting on 6,700 acres of Texas Parks and Wildlife (Annual Permit) hunting areas around the lake, Comanche Bluff hiking trail, and over 21 species of birds. Springtime shows off a bounty of bluebonnets and other wildflowers. Granger Lake is located six miles east of Highway 95 on FM 1331, only 10 minutes from Taylor.

The local Main Street Festival in May brings people to experience the fun of the Taylor Fest in the downtown area. In October, the Main Street Car Show has 500+ cars participating in the daylong event and attracts an estimated 10,000 visitors. The City hosts a Christmas Parade of Lights every year on the first Saturday in December. The Parks system is home to many other events throughout the year including the annual Juneteenth Celebration, Good Life 5k, Fourth of July Celebration and the Kid Fish event.

Education

[Taylor Independent School District](#) has the following campuses:

Taylor High School (grades 9-12) 355 FM 973

Legacy Early College High School (grades 9-12) 516 N Main St

Taylor Middle School (grades 6-8) 304 Carlos Parker Blvd NW

Main Street Intermediate (grades 4-5) 3101 N Main St

Naomi Pasemann Elementary School (grades 1-3) 2809 North Drive

TH Johnson Elementary School (grades PreK and K) 3100 Duck Lane

Taylor Opportunity Center 1004 Dellinger Drive

Taylor has two private schools:

- St. Paul Lutheran School (grades PreK -7)
- St. Mary's Catholic School (grades PreK -8)

Area Colleges and Universities include:

- [Temple College](#) is a comprehensive college, offering transfer programs, technical education, community education, career and workforce training, and cultural activities. The college now offers day and evening classes; technical and workforce training; on-campus, online, hybrid, and web-enhanced courses; and continuing education classes. The main campus is located in Temple with several off-campus locations which include Temple College Taylor Center, East Williamson County Higher Education Center (EWCHEC)-Hutto, and Texas Bioscience Institute, located on the Scott and White West Campus.
- Texas A&M University, often referred to as A&M or TAMU, is a co-educational public research university located in College Station, Texas. It is the flagship institution of the [Texas A&M University System](#). The second largest university in the United States, A&M enrolls over 71,000 students in ten academic colleges.
- [University of Texas at Austin](#) - UT is a major research university offering 156 undergraduate and over 170 graduate degree programs to over 51,000 students in order to provide superior and comprehensive educational opportunities at the baccalaureate through doctoral and special professional education levels.
- The East Williamson County Higher Education Center (EWCHEC) is a multi-institutional teaching center providing a wide array of educational opportunities and workforce readiness programs to all of East Williamson County. [Texas State Technical College Waco](#) is excited to be collaborating with Temple College and the communities of East Williamson County to bring residents new opportunities in higher education. EWCHEC offers associate degree and certificate programs in Air Conditioning, Building Construction, Culinary Arts, Industrial Systems & Engineering Technology, Electrical Construction, Plumbing & Pipefitting, Mechanical Engineering, Machining, and Welding. The center is housed in a 112,000 square-foot facility located on 57 acres in Hutto.

Employment

Since 2012, the unemployment rate in the City of Taylor has ranged from 5.7% in December 2012 to 4.3% in December 2021. The unemployment rate for Taylor was 3.4% in October 2024. This is similar to other local communities.

<u>Top Employer</u>	<u>Empl oyees</u>	<u>Type</u>
Electric Reliability Council of Texas (ERCOT)	600+	Texas Electrical Grid Operation Center
Taylor Independent School District	500+	Education
Durcon, Inc.	400+	Manufacturer
E.R. Carpenter Co.	200+	Manufacturer
Baylor Scott & White	180+	Healthcare
Corrections Corp. of America	160+	Corrections Facility
HEB Grocery Company LP	160+	Retail
City of Taylor	150+	Municipal Government
Wal-Mart	125+	Retail
Floydco, Inc	120+	Window Repair & Installation Svcs.

<u>Top Taxpayers 2025</u>	<u>Total Assessed</u>
Samsung Austin Semiconductor LLC	\$ 1,525,416,879
Linde Inc.	\$255,936,716
130 Regional Water Supply Corporation	\$162,598,680
RCR Taylor Rail LP	\$54,364,633
Electric Reliability Council of Texas Inc.	\$49,431,578
Oncor Electric Delivery Company	\$45,746,619
PDC TP 01 Lot A, LLC	\$44,464,321
CoreCivic	\$21,434,192
Taylor CPB Property LLC	\$19,919,370
HEB Grocery Company LP	\$18,550,460

Demographics

Population



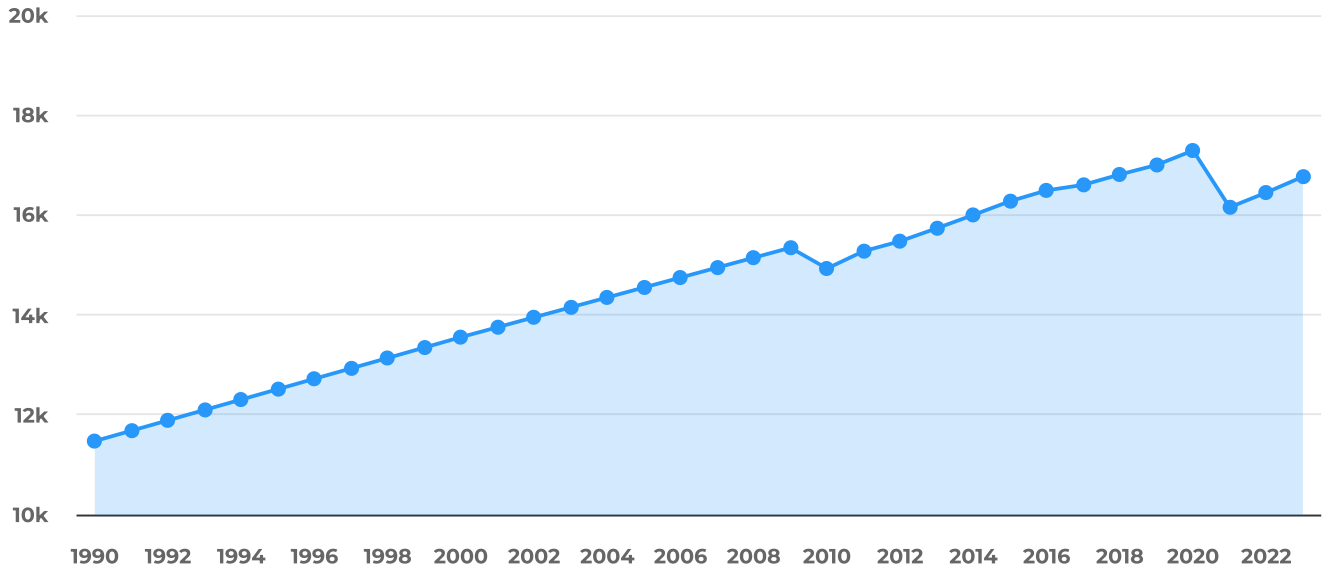
TOTAL POPULATION

16,767

1.93%
vs. 2022

GROWTH RANK

430 out of **1222** Municipalities in Texas



** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*



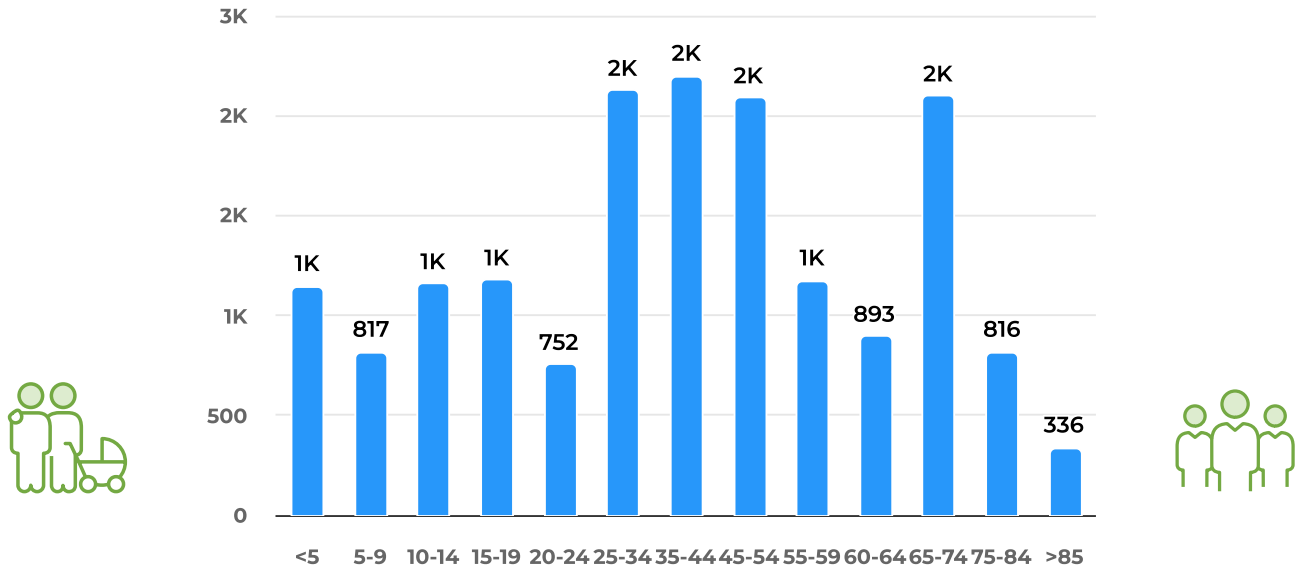
DAYTIME POPULATION

16,733

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

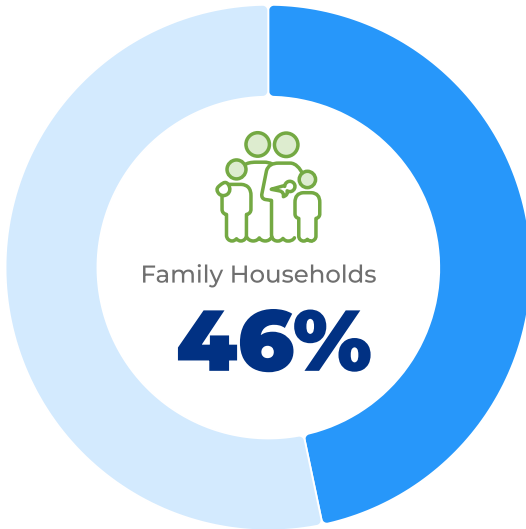
** Data Source: American Community Survey 5-year estimates*

Household

TOTAL HOUSEHOLDS

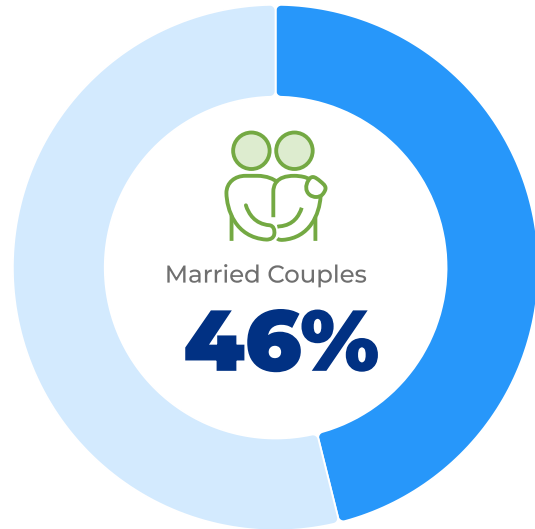
6,587

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



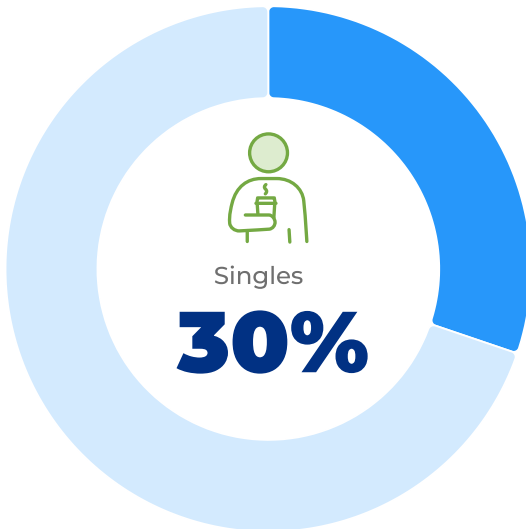
-5%

lower than state average



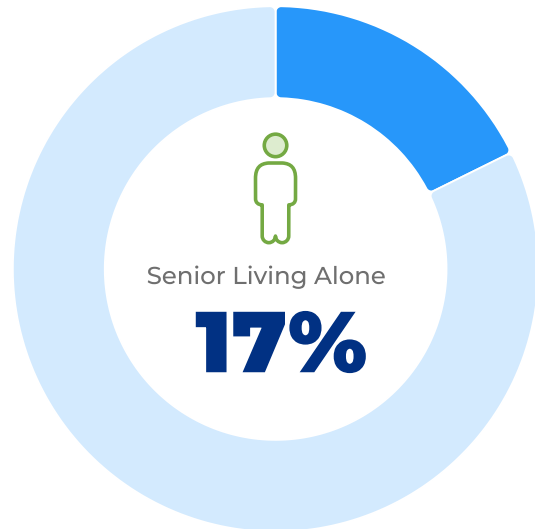
-8%

lower than state average



20%

higher than state average



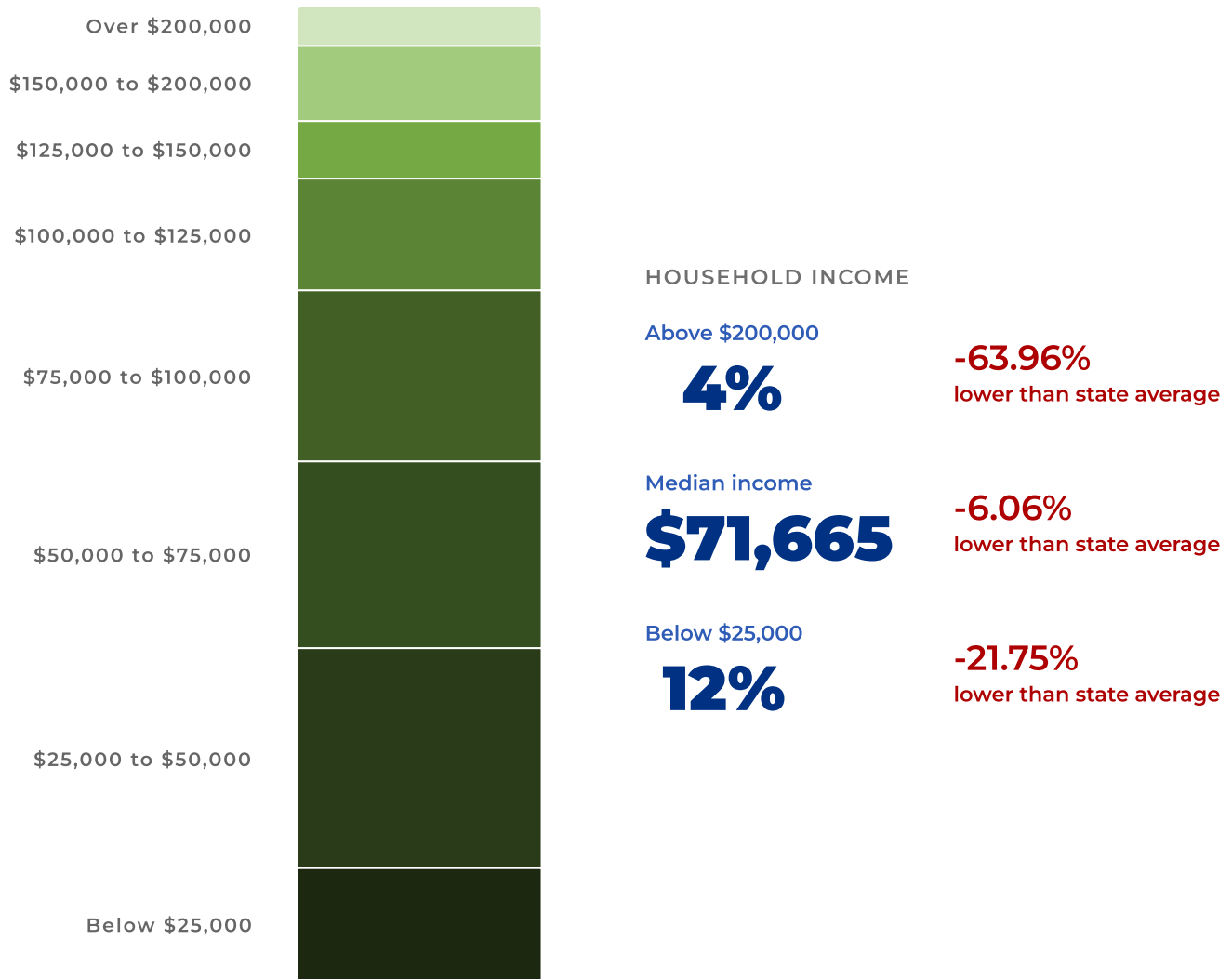
29%

higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



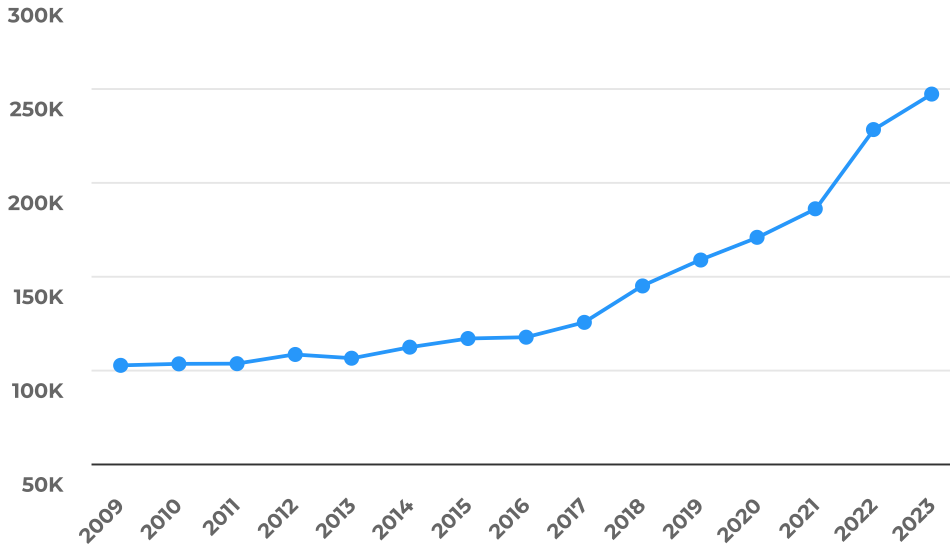
* Data Source: American Community Survey 5-year estimates

Housing



2023 MEDIAN HOME VALUE

\$246,800



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

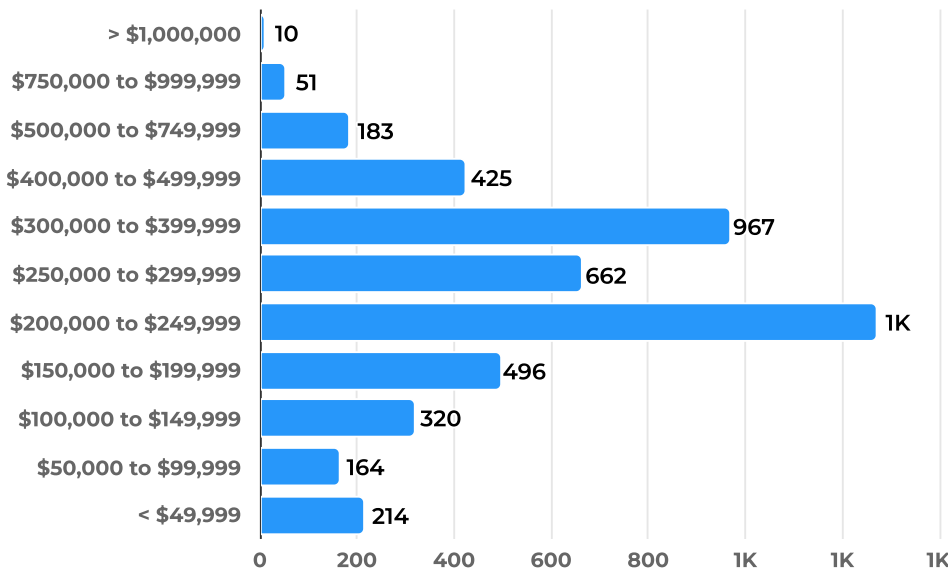
HOME OWNERS VS RENTERS

Taylor State Avg.



* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION

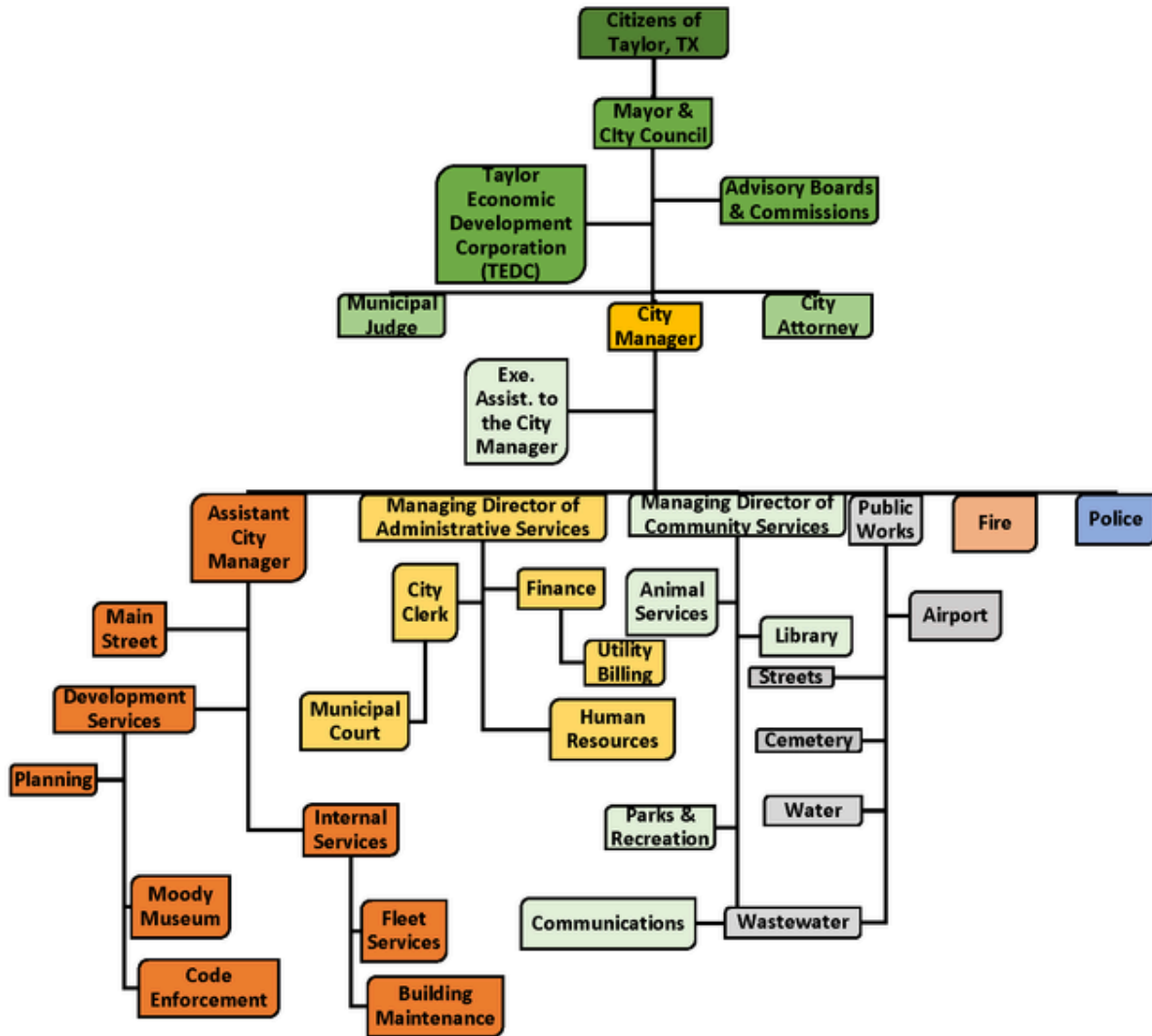


* Data Source: 2023 US Census Bureau, American Community Survey. Home value data includes all types of owner-occupied housing.

City Organization Chart

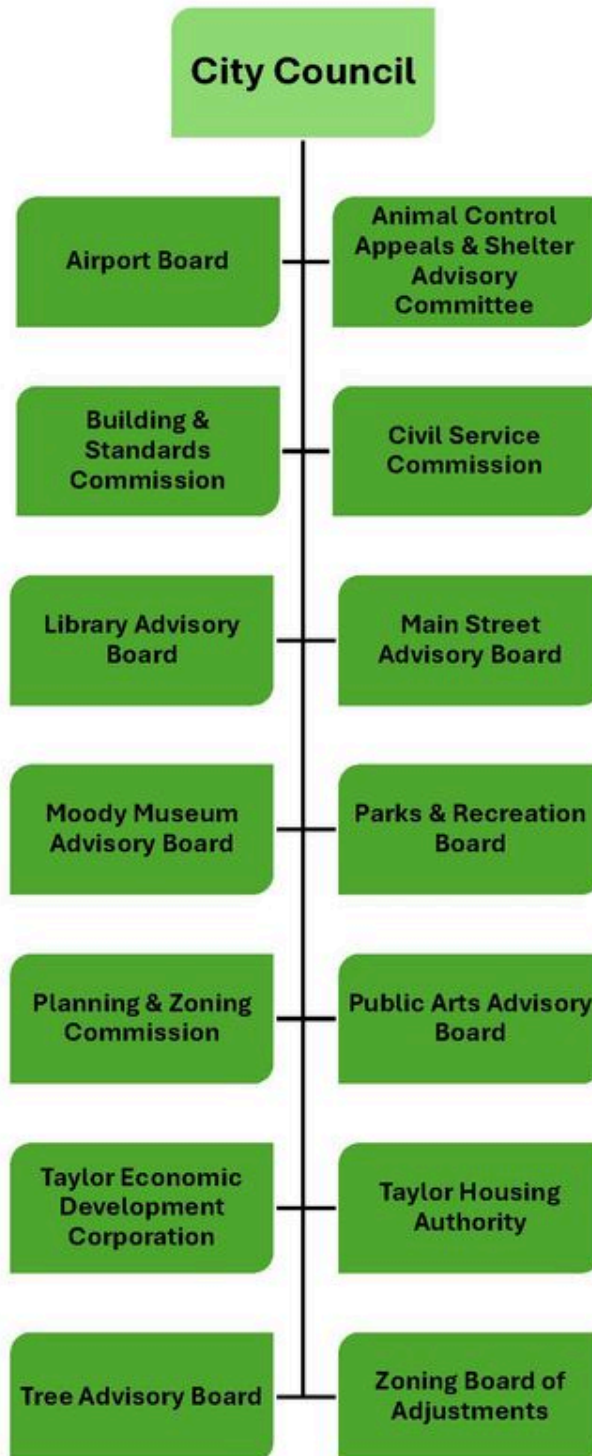
The City of Taylor operates under a Council-Manager form of government. The Council-Manager form is the system of local government that combines strong political leadership, representative democracy through elected officials, and professional management.

The form establishes a representative form of government by concentrating all power on the elected City Council. The Council hires a professionally trained and educated City Manager to oversee the delivery of public services and the daily operations of the City. Council members are part-time volunteers who serve as the policy-making board for the City's government.



Boards & Commissions

The City of Taylor has a dedicated group of individuals who give their time and talents to moving the City forward through their participation on City Boards and Commissions. The City of Taylor has over 90 volunteers who participate on 8 advisory boards, 6 decision-making boards and 2 special committees. There are many ways to get involved through any of the following boards and commissions.



Airport Board meets on the fourth Tuesday at 5:30 pm each month and makes recommendations about the operations of the municipal airport and helps ensure that the airport meets the needs of the City and the air industry.

Animal Control Appeals & Shelter Advisory Committee meets quarterly and consists of a licensed veterinarian, a county or city official, a representative from an animal welfare organization, and an animal control shelter staff person.

Building & Standards Commission meets as needed to provide final interpretations concerning alleged violations of ordinances by upholding or overturning decisions made by the building officials. Members must be knowledgeable about the building, plumbing, mechanical, electrical and fire codes adopted by the city.

Civil Service Commission is a three-member board appointed by the City Manager to adopt rules regarding hiring and promotional processes, the disciplinary process, maintenance of personnel files, and other subjects as defined by Civil Service Law.

Library Advisory Board meets on the 2nd Tuesday each month at 6pm and makes recommendations to the City Council regarding library operations and to help ensure that the Library meets the needs of the City.

Main Street Advisory Board meets on the third Wednesday each month to carry out an annual action plan for implementation of a downtown revitalization program focused on: design/historic preservation, promotion, organization/management, and economic restructuring and development.

Moody Museum Advisory Board meets on the third Tuesday at 5:30 pm every other month and makes recommendations regarding the operation of the Moody Museum.

Parks & Recreation Board meets on the third Wednesday at 6 pm to make recommendations to the City Council regarding sports and recreational programs, and facilities and helps ensure that they meet present and future needs.

Planning & Zoning Committee meets on the second Tuesday at 6 pm and makes decisions regarding platting or re-plating of land into subdivisions within the corporate limits and within the extraterritorial jurisdiction of the City and makes recommendations to the City Council regarding the regulations of the use of land, location of buildings, and the locations of businesses, in respect to their environments.

Public Arts Advisory Board meets as often as necessary and whose purpose is to promote the acquisition by the City of works of art in public places and to raise awareness, interest and funding for art in public places. Members serve 3-year terms.

Taylor Economic Development Corporation meets at 5:00 pm once a month (usually the third Wednesday) and promotes, assists, and enhances economic development activities for the City.

Taylor Housing Authority meets on Tuesday afternoon and establishes policy and reviews operations of subsidized housing in Taylor. One member must be a Housing Authority resident.

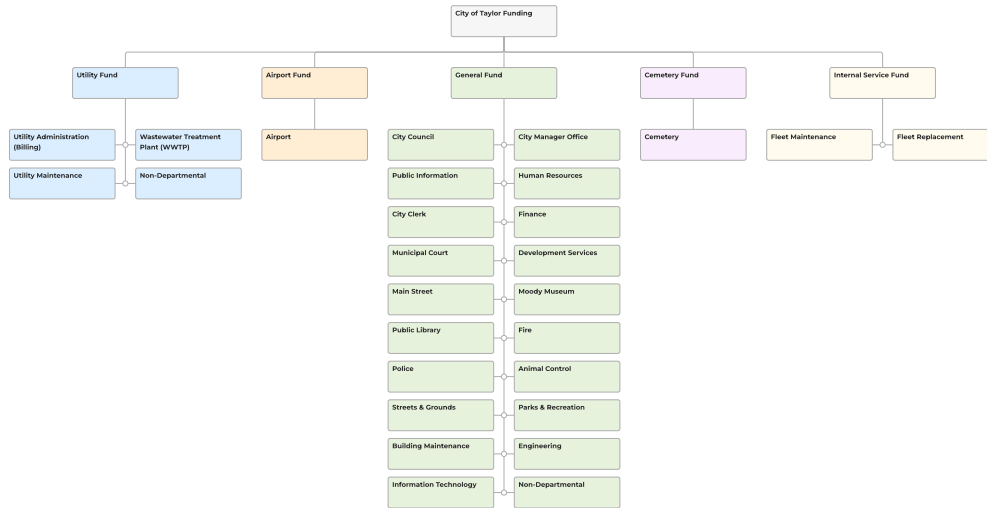
Tree Advisory Board meets quarterly on Tuesday at 6 pm to discuss beautification of the city through the planting and maintenance of trees and assist staff with the annual Arbor Day event.

Zoning Board of Adjustments meets on the first Tuesday of the month at 6 pm (or as needed) to hear and decide special exceptions to the zoning ordinance and rules on appeals. This board is autonomous.

City Departments by Fund

This page visually represents the Departments of the City listed by their funding source.

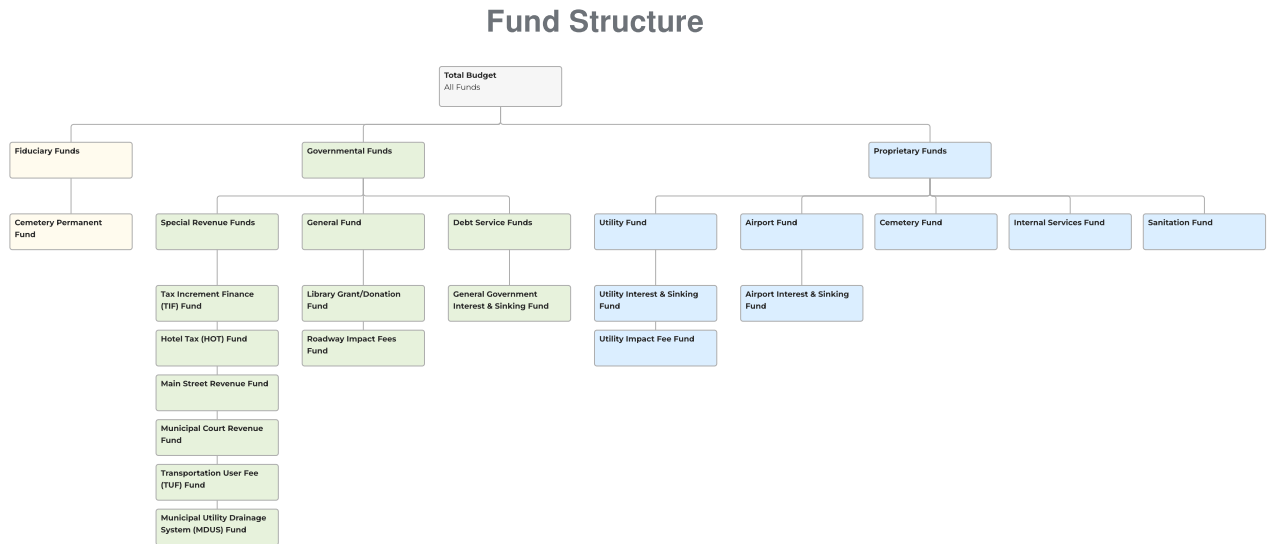
City Departments by Fund



Fund Structure

The City of Taylor uses fund accounting, a system in which accounts are organized on the basis of fund and each fund is considered to be a separate accounting entity. All funds, both governmental and proprietary, are subject to appropriation.

Basis of Accounting: Governmental Funds use the modified accrual basis of accounting. Revenues are recognized when they become available and measurable. Expenditures are recognized in the accounting period in which they are incurred. Proprietary Funds use the full-accrual basis of accounting. Revenues are recognized when they are earned and measurable. Expenses are recognized when they are incurred regardless of timing or related cash flows.



Executive Summary

Expenditures

Revenues

Strategic Alignment

Strategic Plan

The City Council adopted a [Strategic Plan](#) in 2020 to guide City Staff in developing programs and strategies for the good of the community. Future management of growth issues and budget decisions will be guided by these goals and strategies, which will be reviewed and updated annually.

City Council's Strategic Vision



Vibrant Community

Taylor is a vibrant, diverse, friendly, growing community that has retained our historic character and small-town feel. We are financially stable and are known for our...

- Exceptional mobility/connectivity
- Beautiful parks
- Diversity of housing and businesses
- Engaged citizens
- Facilities/programs for people in every stage of life

Goals

- **Financial** – To be good stewards of the City’s resources
- **Customer** – Our residents and businesses are proud to call Taylor home
- **Internal Process** – Our clearly defined processes and procedures make it easy to do business with the city
- **Employee** – Our knowledgeable, engaged employees deliver an exceptional customer experience by doing a job they love
- **Culture** – Our friendly, welcoming environment attracts residents, businesses, and visitors

City Council's Strategic Vision Continued



Strategies

◦ **Financial**

- Explore alternative/new revenue streams and funding
- Increase and diversify the tax base

◦ **Customer**

- Promote the City's history, benefits, and amenities internally and externally to develop sense of civic pride
- Establish and promote our Brand

◦ **Internal Process**

- Document and optimize processes/procedures
- Improve access to policies/procedures

◦ **Employee**

- Create a Talent Management Strategy (attract, develop, recognize, retain, and value) that establishes Taylor as an employer of choice
- Promote the Vision of Council, create focus on big picture and organizational culture

◦ **Culture**

- Increase citizen engagement
- Attract investment and visitors
- Sustainable growth/maintain rich heritage

Relationship between City Council's Strategic Vision and the FY 2026 Budget

Each operating department contains a **Budget Highlight** section that categorizes significant budget items according to the Goals and Strategies outlined in this section. In addition, some departments include **Adjustment to Base (ATB)** items pursuant to City Council goals. Adjustments to base items are approved for additional service programs, personnel, and/or equipment that was not part of a continuing program in previous budgets.

Financial items relate both to increasing revenue streams and being good stewards of financial resources. Expenditures include grant-funded projects including drainage improvements, reserved funding for the SAFER/COPS grants for additional public safety personnel, airport improvements and upsizing the sewer mains along Bull Branch.

Customer budget highlights consist of many varied items. They include the Memorial Field track resurfacing, updated PCI scores and curb inventory, Cemetery equipment and storage, electric charging stations, a Facilities Master Plan, Trail Master Plan, Wellness/Recreation Center Feasibility Study, and replacement of street signage including school zone lights.

Internal Process include new software, computer hardware, and memberships and dues in several departments, security, generators for facilities, and body-worn and in-car cameras in the Police department.

Employee The City adopted a comparable budget to FY 24 with minimal budget increases for the implementation of the market competitive wage structure.

Culture items include outside printing and promotional supplies for City sponsored events in the Public Information budget and shop local promotions and funding for City sponsored events in the Main Street department.

Budget Timeline

Budget Calendar

City of Taylor, TX

FY 2026 Budget Calendar

Rev 3-4-25

March

- **March 21** -- Budget Kick-Off Email to Department Directors and Administrators

April

- **April 1** – Receive preliminary property values from WCAD
- **April 25** – Department FY 2026 Budget (with ATB's) and FY 2025 Year-end Projections Due. Deadline for data entry in MDSS.

May

- **May 2** – Deadline for Departments to submit 5-year CIP updates
- **Week of May 5** – Finance Meets with City Management to review preliminary budget
- **Week of May 12** – One-on-one meetings with City Council members and City Management
- **Week of May 12 & 19** – City Manager meets with Department Directors to discuss budgets
- **Week of May 26** – Finance meets with City Management to review, update, revise budget

June

- **Week of June 2** – Finance meets with City Management to review CIP
- **June 24** – Rough Draft Budget due to City Manager

July

- **July 10** – Present preliminary budget to City Council with brief explanation
- **July 17** – Budget Workshop including CIP review
- **July 24-28** – Certified property values from WCAD

August

- **August 6** – Deadline for WCAD to send taxpayer postcards
- **August 7** – Schedule Budget Public Hearing
- **August 10** – Publish Notice of Public Hearing for the Budget
- **August 11** – File proposed budget with City Clerk
- **August 14** – Fee schedule changes due
- **August 21** – Hold Budget Hearing, Set Upper Limit Tax Rate, Schedule Tax Public Hearing, Introduce Budget and Tax Rate Ordinances, Present Certification of Sales Tax for Debt, Post Required Notice of Tax Rates on City website and Introduce Fee Schedule Ordinance
- **August 30** – Deadline for Departments to Submit FY 2025 Accomplishments; FY 2026 Goals, Objectives and Performance Measures for Budget Document

September

- **August 31** – Publish Notice of Public Hearing for the Tax Rate in the newspaper
- **September 11** – Adoption of FY 2026 Budget / Public Hearing and Adoption of FY 2026 Tax Rate /Adopt FY 2026 Fee Schedule

Regular City Council Meeting

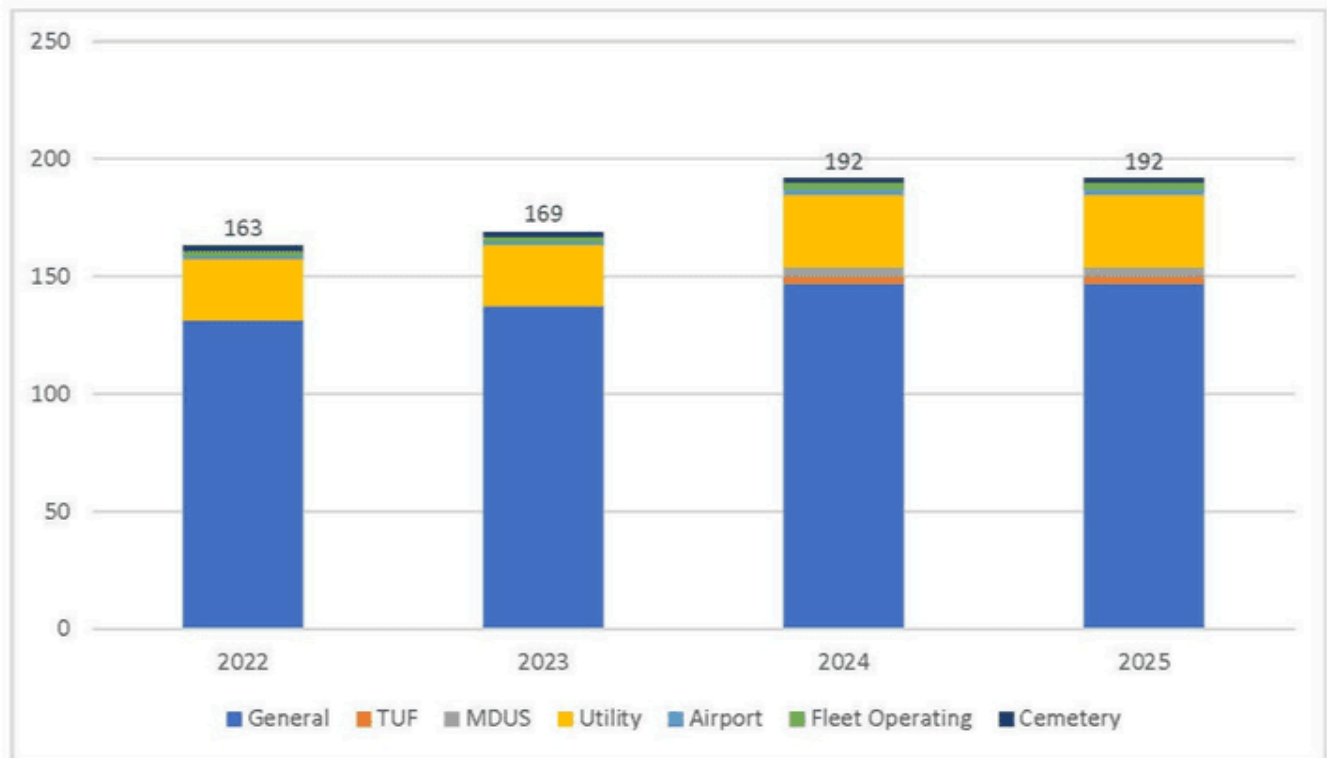
Special City Council Meeting

Deadline

Personnel Changes

Full Time Equivalents (FTEs) by Fund

Historical Trend



Personnel Listing - Full-Time Equivalents (FTEs)

Personnel Listing - Full-Time Equivalents (FTEs)							
		FY2023	FY2024	FY2025	FY2026	Base	Changes
501 - City Manager		3.0	4.0	4.0	3.0	4.0	-1
503 - Public Information		1.0	1.0	2.0	2.0	2.0	-
504 - Human Resources		2.0	2.0	3.0	3.0	3.0	-
505 - City Clerk		2.0	2.0	2.0	2.0	2.0	-
512 - Finance		6.0	7.0	6.0	5.0	6.0	-1
516 - Municipal Court		3.0	3.0	3.0	3.0	3.0	-
522 - Development Services		10.0	10.0	10.0	11.0	10.0	1
524 - Main Street		2.0	2.0	2.0	2.0	2.0	-
532 - Public Library		8.0	8.0	9.0	9.0	9.0	-
542 - Fire		25.0	24.0	28.0	34.0	28.0	6
552 - Police		41.0	41.0	43.0	46.0	43.0	3
558 - Animal Control		3.0	3.0	5.0	5.0	5.0	-
563 - Streets & Grounds		16.0	16.0	16.0	16.0	16.0	-
565 - Parks & Recreation		9.0	10.0	11.0	11.0	11.0	-
566 - Building Maintenance		4.0	4.0	5.0	5.0	5.0	-
100 - General Fund Total:		135	137.0	149.0	157.0	149.0	8
632 - Transportation User Fee (TUF)		3.0	3.0	3.0	3.0	3.0	-
210 - TUF Fund Total:		3.0	3.0	3.0	3.0	3.0	-
750 - Municipal Drainage Utility System (MDUS)		4.0	4.0	4.0	4.0	4.0	-
300 - MDUS Fund Total:		4.0	4.0	4.0	4.0	4.0	-
701 - Utility Administration		7.0	7.0	7.0	7.0	7.0	-
706 - Wastewater Treatment Plant (WWTP)		5.0	6.0	6.0	6.0	6.0	-

708 - Utility Maintenance	18.0		18.0		18.0		18.0		18.0		-
340 - Utility Fund Total:	30.0		31.0		31.0		31.0		31.0		-
732 - Airport	1.0		2.0		2.0		2.0		2.0		-
350 - Airport Fund Total:	1.0		2.0		2.0		2.0		2.0		-
761 - Cemetery	2.0		2.0		2.0		2.0		2.0		-
370 - Cemetery Fund Total:	2.0		2.0		2.0		2.0		2.0		-
517 - Fleet Operating	2.0		3.0		3.0		3.0		3.0		-
382 - Fleet Operating Fund Total:	2.0		3.0		3.0		3.0		3.0		-
Total FTE City Employees:	177.0		177.0		192.0		192.0		192.0		8

Texas Senate Bill 656 Requirements

As required pursuant to Section 102.007 of the Texas Local Government Code, as amended by S.B. 656:

This budget will raise more total property taxes than last year’s budget by \$2,924,500, which is a 19.5% increase, and of that amount \$2,493,976 is tax revenue to be raised from new property added to the tax roll this year.

RECORD VOTE ON ADOPTION OF THE BUDGET

The Taylor City Council introduced the FY 2026 Budget on August 28, 2025, held a Public Hearing on September 10, 2025, and approved formal adoption on September 10, 2025, through a record vote listed below:

<u>FOR (5):</u>		
Gregg Redden	Council Member	District 1
Shelli Cobb	Council Member	District 2
Dwayne Ariola	Mayor	At Large
Kelly Cmerek	Mayor Pro Tem	District 3
Heather Long	Council Member	District 4
<u>AGAINST (0):</u>		

PROPERTY TAX RATES

The Taylor City Council introduced the FY 2026 Tax Rate on August 28, 2025, and held a Public Hearing on September 10, 2025, and approved formal adoption of the tax rate on September 10, 2025, through a record vote of 5-0.

	<u>FY 2025</u>	<u>FY 2026</u>
Property Tax Rate	0.591368	0.585000
No New Revenue Tax Rate	0.555974	0.512380
Voter Approval Tax Rate	0.591368	0.585000
De Minimis Tax Rate	0.619285	0.449564
M & O Tax Rate	0.310021	0.371924
I & S Tax Rate	0.281347	0.213076

TOTAL MUNICIPAL DEBT OBLIGATIONS

As of September 30th, 2025, the City of Taylor has an outstanding principal balance of \$118,220,000 on tax-supported debt.

City Manager's Budget Message



August 11, 2025

Honorable Mayor and Councilmembers,

I am pleased to submit to you my proposed annual budget for FY 2026. The budget outlines the programs and services to be provided by the City during the upcoming fiscal year. We continue to advance the City's strategic pillars - Streets & Infrastructure, Quality of Life, and Economic Vitality within the limits of our available resources. I look forward to working with you as you deliberate prior to final adoption on September 10, 2025.

Estimated revenues in the Proposed FY 2026 combined budget, including all funds, are \$89,001,819 and anticipated expenditures are \$ 177,374,833. The large variance between revenues and expenditures is because the expenditures include capital projects that are being funded with bonds or other revenues received in prior years.

Tax Base

The certified tax roll that we received from WCAD is \$4,354,893,529 with \$387,299,437 still under review for a total value of \$4,742,192,966. This is a significant 62% increase over last year's value of \$2,919,741,939. The vast majority of this increase (\$1.3 billion) is related to the ongoing construction of the Samsung plant. However, as you know, 93.5% of the property taxes we collect from Samsung are deposited into the TIRZ fund. These funds are then used for the various economic development incentive agreements that we have with the company.

Tax Rate

As you are aware, state law requires the governing body to hold a public hearing to consider a proposed tax rate. At the August 14th City Council meeting, you will vote to consider a maximum tax rate and then set the date for the public hearing. We recommend that the date be set for Wednesday, September 10, 2025, to coincide with the Special Called City Council meeting. The annual budget must be approved prior to adopting a tax rate.

As part of the state's required process for setting the tax rate, the following calculations are required. The "No-New-Revenue" rate (NNR) is the tax rate that would impose the same amount of taxes as last year if you compare properties taxed in both years. The "Voter-Approval Rate" (VAR) is the highest tax rate that a taxing unit can adopt without holding an election. In addition, since the City of Taylor levies an additional one-half cent sales tax for property tax relief, this factors into the calculations as well.

The City relies on the Williamson County Tax Assessor/Collector to perform these calculations each year. The calculated NNR rate is \$0.512380 and the VAR rate is \$0.585000.

The proposed budget is based on the voter-approval tax rate of \$0.58500 per \$100 valuation. This is a decrease of \$0.006368 or 1.08% from the prior year rate of \$0.591368. The tax rate has two parts – one for maintenance and operations (M&O) and one for debt service (I&S). The proposed M&O tax rate is \$0.371924 and the proposed I&S rate is \$0.213076.

According to the Williamson Central Appraisal District (WCAD), the average residential homestead market value in Taylor is \$310,734 with a taxable value of \$255,614. Last year, those values were \$309,083 and \$239,342 respectively. As a result, the *average* homeowner would see an increase of \$80 per year from \$1,415 last year to \$1,495 if the proposed tax rate is adopted.

FY 2026 Budget Highlights

OPERATING FUNDS

100-General Fund

The General Fund is the primary operating fund and is used to account for all financial activities except those required to be accounted for in another fund, either by state law, City ordinance, or bond covenants. In some cases, separate funds are created for budgetary control.

General Fund revenues are estimated to be \$30,430,342 which is a decrease of \$1,576,280, or -4.9% from the adopted FY 2025 budget. The major changes include the following:

Revenue	Increase	(Decrease)
Property Tax	3,576,415	
Sanitation Charges (move to General Fund)	2,000,000	
Franchise Fees	176,000	
Sales Tax		(6,340,000)
Development Permits & Fees		(750,000)
Samsung Quality of Life Grant (moved to separate fund)		(150,000)
Total	5,752,415	(7,240,000)

General Fund expenditures are budgeted at \$36,337,342 which is an increase of \$4,266,883, or 13.3% from the adopted FY 2025 budget. The budget that I am recommending includes a 3% cost-of-living adjustment for all employees and funding to complete phase 2 of the recommendations from the 2024 compensation study. Employee health insurance costs have increased 19% for the upcoming fiscal year. The City provides employee health insurance but does not participate in the cost of dependent coverage. Other notable changes include:

Account	Department	Highlights	Amount
100-500	City Council	<ul style="list-style-type: none"> includes funding for CARTS (previously in Non-Departmental.) 	40,000
100-501	City Manager's Office	<ul style="list-style-type: none"> remove Deputy City Manager position. 	(275,000)

Account	Department	Highlights	Amount
100-503	Communications	<ul style="list-style-type: none"> website dashboard for CIP projects. 	6,160
		<ul style="list-style-type: none"> Council meeting streaming. 	4,000
		<ul style="list-style-type: none"> create new fund for PEG cable franchise fees. 	
100-504	Human Resources	<ul style="list-style-type: none"> reclass Director to Managing Director of Administrative Services. 	58,730
		<ul style="list-style-type: none"> Employee training, development & engagement. 	28,660
100-505	City Clerk	<ul style="list-style-type: none"> reclass Receptionist to Assistant City Clerk. 	8,390
100-512	Finance	<ul style="list-style-type: none"> remove Budget Manager position. 	(93,730)
		<ul style="list-style-type: none"> increased WCAD appraisal fees. 	38,500
100-516	Municipal Court	<ul style="list-style-type: none"> Presiding Judge funding moved to contract services. 	n/a
100-522	Development Services	<ul style="list-style-type: none"> Comprehensive Plan and Land Use Code Update. 	250,000
		<ul style="list-style-type: none"> increase code enforcement abatement. 	35,000
		<ul style="list-style-type: none"> reclass Planning Manager to Assistant Director. 	31,896
		<ul style="list-style-type: none"> Neighborhood Clean Up. 	3,000
		<ul style="list-style-type: none"> Code Enforcement Supervisor created in mid-FY25. 	
		<ul style="list-style-type: none"> reduced estimate for neighborhood design consulting services. 	(54,900)
		<ul style="list-style-type: none"> reduced estimate for 3rd party plan review & inspection services. 	(396,000)
100-524	Main Street Program	<ul style="list-style-type: none"> upgrade Main Street & Tourism Manager to Downtown & Tourism Director. 	
100-527	Moody Museum	<ul style="list-style-type: none"> exterior painting. 	23,946
		<ul style="list-style-type: none"> 	
100-532	Public Library	<ul style="list-style-type: none"> patron programming. 	10,000
100-542	Fire Department	<ul style="list-style-type: none"> Federal SAFER grant application for six firefighters, local match if approved. 	177,000
		<ul style="list-style-type: none"> rescue tools & equipment. 	208,000
		<ul style="list-style-type: none"> 2024 International Building Code updates. 	50,000
		<ul style="list-style-type: none"> fleet replacement (1996 Freightliner). 	850,000
100-552	Police Department	<ul style="list-style-type: none"> Police Officer. 	93,731

Account	Department	Highlights	Amount
100-552	Police Department	<ul style="list-style-type: none"> • Communications Officer. 	83,380
		<ul style="list-style-type: none"> • Property & Evidence Technician. 	80,595
		<ul style="list-style-type: none"> • Increased overtime budget. 	29,600
		<ul style="list-style-type: none"> • Night Shift differential pay. 	23,400
		<ul style="list-style-type: none"> • Cell phone investigation software. 	21,750
		<ul style="list-style-type: none"> • Employee training. 	10,000
100-558	Animal Services	<ul style="list-style-type: none"> • Kennel Technician approved in mid-FY25. 	
		<ul style="list-style-type: none"> • contracted kennel technician services. 	46,300
		<ul style="list-style-type: none"> • increased veterinarian services. 	25,000
		<ul style="list-style-type: none"> • increased overtime budget. 	17,600
100-563	Streets & Grounds	<ul style="list-style-type: none"> • Street Maintenance Worker. 	56,000
		<ul style="list-style-type: none"> • CDL training & licenses. 	17,000
		<ul style="list-style-type: none"> • Tree removal services. 	7,500
		<ul style="list-style-type: none"> • Radar sign software & licensing. 	16,500
		<ul style="list-style-type: none"> • Herbicide truck. 	150,000
		<ul style="list-style-type: none"> • Streetlights (18% rate increase). 	40,000
		<ul style="list-style-type: none"> • increased street maintenance (see TUF fund). 	
100-565	Parks & Recreation	<ul style="list-style-type: none"> • reclass Director to Managing Director of Community Services. 	61,735
		<ul style="list-style-type: none"> • Wildlife management services. 	20,000
		<ul style="list-style-type: none"> • reclass Crew Leader to Supervisor. 	6,836
		<ul style="list-style-type: none"> • increase pool lifeguard services. 	56,000
		<ul style="list-style-type: none"> • Cargo Van. 	57,000
100-566	Building Maintenance	<ul style="list-style-type: none"> • increased HVAC maintenance. 	15,000
		<ul style="list-style-type: none"> • completed electrical upgrades for five buildings to accommodate emergency generators (\$468,800). 	
100-573	Engineering	<ul style="list-style-type: none"> • HDR contract services moved to Non-Departmental (\$700,000). 	
100-575	Information Technology	<ul style="list-style-type: none"> • Upgrade software licenses for security. 	32,400
100-592	Non-Departmental	<ul style="list-style-type: none"> • new Public Works building acquisition (cash-funded portion). 	4,000,000
		<ul style="list-style-type: none"> • General Fund fleet replacements. 	1,700,000
		<ul style="list-style-type: none"> • HOME program local match. 	114,000
		<ul style="list-style-type: none"> • Main Street programs. 	48,100

Account	Department	Highlights	Amount
100-592	Non-Departmental	<ul style="list-style-type: none"> Employee Cost-of-living increase (3%). 	415,000
		<ul style="list-style-type: none"> Compensation Study recommendations – Phase 2 	945,000

340-Utility Fund

Next to the General Fund, the Utility Fund is the second largest fund both in terms of revenues and expenditures, but employees as well. No customer rate increases are proposed as part of this budget. However, staff will continue to work closely with HDR to analyze the rate model and be prepared to discuss in more depth with City Council later in the fiscal year.

Revenues for FY26 have been estimated conservatively to account for normal fluctuations in customer usage, but also the uncertainty of demand from Samsung plant operations. Total revenues are estimated to be \$16,103,070 which is a \$1,569,930 or 8.9% decrease from the prior year adopted budget.

The administrative overhead charge transfer to the General Fund remains unchanged at \$1,600,000 and accounts for costs paid by the General Fund that are reasonably attributable to the Utility Fund (e.g., management, human resources, finance, public works, development services, and other support services). This transfer has remained unchanged since FY 2020.

Budgeted expenditures are \$16,103,070, which is \$1,467,260 or 8.4% less than last year. The primary decrease is that the prior year included \$1,000,000 towards the Bull Branch wastewater interceptor project.

144-Utility Debt Service Fund

The Utility Fund pays for debt issued to support the system and the annual debt service payments are included in the rate model that is used to recommend customer rates. Any rate adjustment must receive City Council approval. No tax dollars are used to pay utility-related debt. The FY26 budget includes the additional debt service requirements related to the recent issuance of \$4.88 million Certificates of Obligation, Series 2025.

350-Airport Fund

The Airport is an enterprise fund, similar to the Utility Fund. An enterprise fund is meant to generate sufficient revenues to cover its expenditures and maintain reserves to address unforeseen contingencies. Revenues are estimated to be \$699,400, which is similar to the prior year. However, now that the fuel farm project has been completed, we expect revenues to increase from fuel sales. Airport Operations has two employees and is underneath the Public Works Department organization.

146-Airport Debt Service Fund

Airport operations revenue pay for debt issued to fund capital projects that benefit the Airport. The FY26 budget includes the debt service requirements related to the issuance of \$1.45 million from the Certificates of Obligation, Series 2017.

370-Cemetery Operating Fund

The Cemetery Fund is the City's third and smallest enterprise fund and has two employees. Revenues are derived from grave preparation services and the sale of cemetery lots. In addition, interest earnings from the Cemetery Permanent Fund are transferred to this fund.

SPECIAL REVENUE FUNDS

118-TIF No. 2 (Samsung)

The City of Taylor has two tax increment reinvestment zones (TIRZ). Zone No. 2 is the most recent and was created in 2021 as part of a package of economic development incentives to attract the Samsung semiconductor manufacturing plant to Taylor. Chapter 311 of the Texas Tax Code dictates how and when these zones can be used. Tax revenue collected on improvements in the zone above the base year values (2021) are deposited into this fund based upon the contribution percentage that the City established at the time the zone was created.

In the first ten years, the City will contribute 93.5% of taxes collected. In years 11-20, the City will contribute 85% and in years 21-30, the City will contribute 80%. Under separate agreements with Samsung Austin Semiconductor (SAS), the company is entitled to receive payments from the TIRZ equal to the amount of taxes collected less 1%. These payments recognize the massive investment being made by the company to build the factory in our community. At full build-out, it is estimated that the total project investment will be \$17 billion. The company is obligated to achieve property values of at least \$2 billion by the end of 2026. You will recall that during this past year, the City and SAS reached an agreement to allow the removal of Linde Gas from the zone which allows the City to capture the full amount of property taxes paid by Linde.

119-TIF No. 1 (Downtown)

The City and Williamson County both participate in the Downtown TIF and contribute 100% of their respective property tax collections to this fund. The zone was created in 2005 and will expire in 2030 unless renewed. The Board consists of the Main Street Advisory Board plus one member appointed by Taylor ISD and one appointed by Williamson County. The zone covers 128 acres and includes property on both the north and south sides of the Union Pacific railroad. As with any TIF zone, project costs must be listed in an adopted Project Plan.

The Downtown TIF pays for façade grants (\$78,000), Heritage Square Park improvements debt service (\$381,800) and reimburses the General Fund for the salary and benefits of the Special Events Coordinator. Other highlights in this year's budget include – \$37,000 for public art; \$100,000 for economic development consulting services (as-needed); \$70,000 to reimburse the General Fund for landscaping and mowing services; and \$225,000 for grants.

120-Hotel / Motel Tax Fund

The City levies a 7% local hotel occupancy tax, and the revenue is used to enhance and promote tourism and the convention and hotel industry within the community. Estimated revenues for the year are \$355,000.

The City contracts with the Taylor Chamber of Commerce to promote tourism and the most recent contract was renewed through September 30, 2026. Payments are based on actual revenues collected but capped at \$50,000 per year. The largest expense is the Holiday Inn Express tax rebate agreement which is estimated to be \$160,000 in FY 2026. Under the agreement, the percent of HOT taxes rebated declines each year and ends in 2029.

123-Main Street Fund

The City's Main Street Program is a Main Street America accredited program and strives to build a culturally diverse and economically viable downtown. In FY25, the City Council approved upgrading the position of Main Street Manager to Downtown and Tourism Director. After a competitive search our new director has been hired and starts in the coming weeks. Although this fund generates revenue from many of its events, it is not enough to cover all program costs. Consequently, the fund receives \$48,100 in support from the General Fund and \$5,000 from the Downtown TIF to promote events. Event revenues are \$39,000.

125-Municipal Court Special Revenue

State law allows municipal courts to assess additional fees on certain Class C misdemeanor fines. These fees are restricted to certain purposes such as building security, technology and Court personnel training. Revenues are estimated to be \$25,850.

129-Library Grants & Donations

In 2010, the Estate of Louis K. Ned donated \$346,199 to the Taylor Library and \$287,098 to the Moody Museum. Approximately \$325,000 remains for use by the Library and \$230,000 for the Moody Museum.

131-PEG Fund

The federal cable communications act allows cities to levy an additional 1% franchise fee on cable providers which can be used to operate a public, educational, or government cable access channel. In prior years, these funds have been deposited into the General Fund. For tracking purposes, we are creating its own special revenue fund. Annual revenues are estimated at \$30,000.

162-General Grant Projects Fund

Previously this fund accounted for a wide range of projects with multiple funding sources including CDGB funds and bond funds. Beginning in the new fiscal year, this fund will be used solely to account for governmental grants - with the exception that current projects that are underway, e.g. Murphy Park Pool, will finish out in this fund. By capturing the majority of grants in one fund, City staff will be better able to monitor and maintain reporting compliance.

210-Transportation Fund

In 2016, the City Council adopted a transportation user fee (TUF) that is included on utility customer water bills. For a residential customer, the fee is \$8 per month. This fee helps maintain the transportation system within the city.

The TUF fund includes three equipment operators as well as road rehabilitation materials for the City's "Level-Up" program. Streets are prioritized using the Pavement Condition Index (PCI) and the Overall Condition Index (OCI) to rate the condition of streets from good to failed. The FY26 budget has increased funding for street maintenance, as well increased striping, signage and replacement of school crossing signals.

300-Municipal Drainage Utility System Fund

In 2010, the City Council adopted a drainage fee (MDUS) that is included on utility customer water bills. For a residential customer, the fee is \$3 per month. This fee helps fund the construction of the drainage utility system within the city. The MDUS fund includes three equipment operators and one crew leader. The FY26 budget has increased funding (\$155,000) for contractual services.

320-Sanitation Fund

This fund was created to account for solid waste collection revenues and expenditures. The City contracts with a third party, Waste Connections, to collect and dispose of residential and commercial waste throughout the city. Since this is not a typical enterprise fund operation where the City is the operator, I am recommending that it be folded into the General Fund. Waste Connections pays a 10% franchise fee to the City.

INTERNAL SERVICE FUNDS

382-Fleet Services Fund and 385-Fleet Replacement Fund

The City has two mechanics and a fleet services superintendent that maintain the City's fleet. Each Department with vehicles or heavy equipment pays into the Fleet Services Fund to cover the cost of maintaining the fleet. When vehicles and heavy equipment need to be replaced, the budget includes transfers to cover the cost of the new vehicle or equipment.

CAPITAL PROJECT FUNDS

164-Municipal Drainage System Fund (MDUS)

This fund was created to account for major drainage capital projects that have grant or debt proceeds and to operate in conjunction with the MDUS fund. The largest project is the Mustang Creek, Donna Channel, and Travis/Franklin Street drainage improvements which are funded with grants and loans from the Texas Water Development Board and General Land Office. Work on Mustang Creek was completed this summer,

and we recently opened bids for the remainder of the project. We received very competitive bids and are going through the evaluation process now.

200-Roadway Impact Fee Fund

The City assesses an impact fee on new construction pursuant to the adopted Roadway Impact Fee Plan. Eligible projects include arterials or collectors that are identified in the Plan. The FY26 budget does not include funding any projects at this time.

345-Water Impact Fee Fund

The City charges a fee on new development to pay for the cost of expanding the City's water infrastructure that is required because of new development over the next ten years. The fee is collected with the building permit. In FY25, the budget was amended to account for water and sewer fees in separate funds. The current fee for a standard 5/8" residential meter is \$2,919.

Eligible projects must be listed in an adopted Capital Projects Plan. The only project budgeted in FY26 is related to the City's cost participation with the Park 79 development infrastructure oversizing (\$525,000).

346-Wastewater Impact Fee Fund

In FY25, the City began to account for wastewater impact fees in a separate fund. The fee is assessed on new development to offset the cost of new wastewater infrastructure related to growth. The current fee for a standard 5/8" residential meter is \$2,799.

Eligible projects must be listed in an adopted Capital Projects Plan. Only two projects are budgeted in FY26. One is related to the City's cost participation with the Park 79 development infrastructure oversizing (\$175,000) and the other is the Airport /Highway 79 gravity sewer line project.

500-Certificates of Obligation, Series 2022

In 2022, the City issued Certificates of Obligation in the amount of \$22,910,000 which was divided between tax-supported projects (\$12,335,000) and utility-supported projects (\$10,575,000). This fund was created to account for the tax-supported projects including street and drainage projects, park and trail improvements, the animal shelter, and public safety equipment and vehicles, including a new fire truck.

504-Certificates of Obligation, Series 2023A

In 2023, the City issued Certificates of Obligation in the amount of \$52,155,000 for the Justice Center and City Hall. In June 2024, the City Council approved Bartlette Cocke General Contractors as the Construction Manager-at-Risk (CMAR). Since then, City staff and HDR have been working with the architect and Bartlette Cocke to finalize the design and bring the project to the construction phase.

505-Certificates of Obligation, Series 2024

In 2024, the City issued Certificates of Obligation in the amount of \$29,250,000 which was divided between tax-supported projects (\$20,320,000) and utility-supported projects (\$8,930,000). This fund was created to account for the tax-supported projects including street and drainage projects, park improvements, athletic fields, splash pad, and public safety facilities including Fire Station No. 1 and Fire Station No. 2.

506-Certificates of Obligation, Series 2025

In June, the City issued Certificates of Obligation in the amount of \$12,680,000 which was divided between tax-supported projects (\$7,800,000) and utility-supported projects (\$4,880,000). This fund was created to account for the tax-supported projects including street and drainage projects, public safety equipment, acquisition of a new Public Works building, and renovations to Fire Station No. 2.

600- Utility Certificates of Obligation, Series 2022

In 2022, the City issued Certificates of Obligation in the amount of \$22,910,000 which was divided between tax-supported projects (\$12,335,000) and utility-supported projects (\$10,575,000). This fund was created to account for the utility-supported projects including improvements to the water and wastewater system.

601-Utility Capital Projects

This fund is used to account for utility system capital projects that are not funded with debt. In the prior year, FY25, the major project was construction of the Airport/Highway 79 gravity sewer project which is being funded by the TEDC. This project was awarded in FY25 in the amount of \$3,635,935 and construction will continue into FY26.

602- Utility Certificates of Obligation, Series 2024

In 2024, the City issued Certificates of Obligation in the amount of \$29,250,000 which was divided between tax-supported projects (\$20,320,000) and utility-supported projects (\$8,930,000). This fund was created to account for the utility-supported projects including improvements to the water and wastewater system, including replacing and upsizing existing lines. The FY26 budget includes funding to update the WWTP Master Plan (\$315,000), improvements at the wastewater treatment plant (\$2,968,595) and the Bull Branch wastewater interceptor project (\$2,100,000).

603- Utility Certificates of Obligation, Series 2025

In June, the City issued Certificates of Obligation in the amount of \$12,680,000 which was divided between tax-supported projects (\$7,800,000) and utility-supported projects (\$4,880,000). This fund was created to account for the utility-supported projects including continued funding for the Bull Branch wastewater interceptor project and critical TCEQ-required improvements at the wastewater treatment plant.

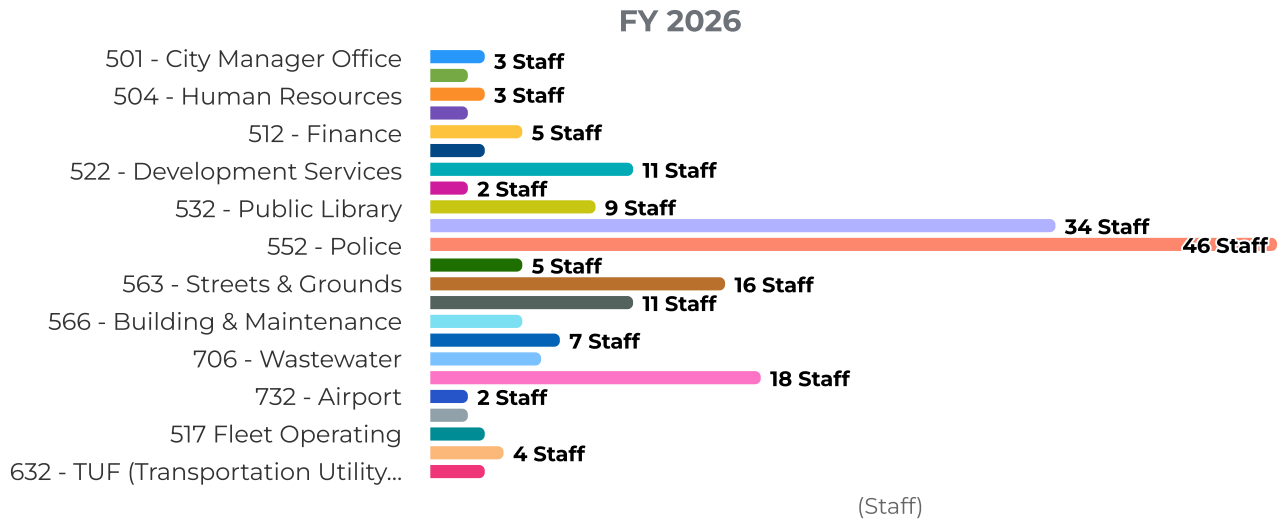
In closing, FY 2025 is ending with a lot of exciting work being done and FY 2026 is shaping up to see much of that work come to fruition. Staff and I look forward to working with you.

Sincerely,

B. LaBorde

Brian LaBorde
City Manager

FY 2026 City-Wide Employee Distribution



Funds Summary Overview

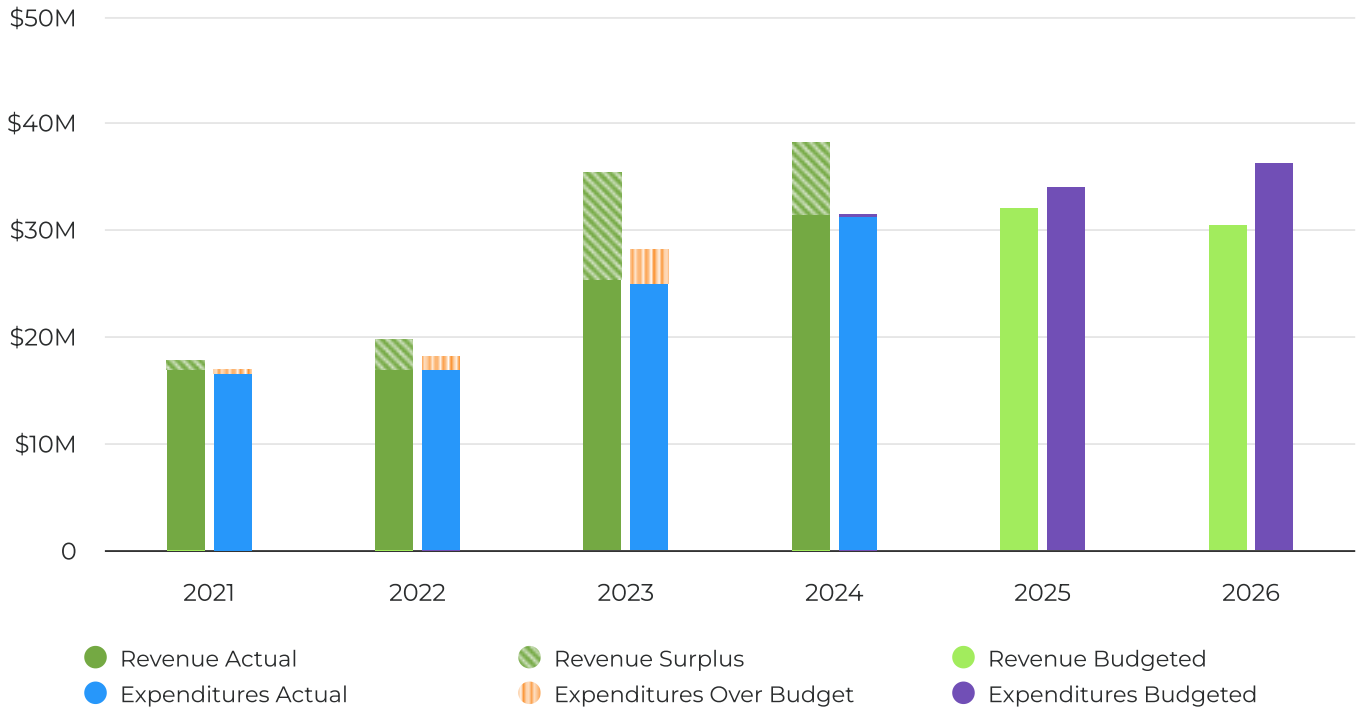
Major Funds

General Funds

The General Fund is the general operating fund of the City. It is used to account for all financial resources of the general government except those accounted for in another fund. The principal sources of revenue include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services. Expenditures include general government, public safety, public works, culture and recreation, and community development.

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

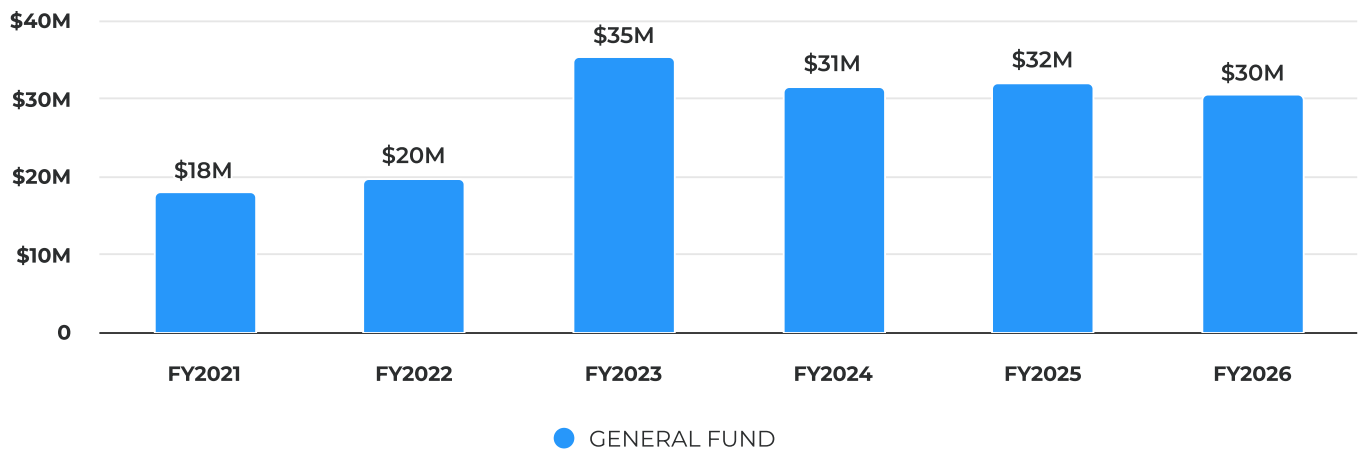
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Proposed (% Change)
Beginning Fund Balance	-	\$10,095,683	\$17,866,441	\$23,333,603	30.60%
Revenues					
TAXES	\$27,964,301	\$30,393,774	\$25,657,000	\$23,233,415	-9.45%
PERMITS AND LICENSES	\$1,702,705	\$1,124,411	\$1,698,850	\$1,098,850	-35.32%
INTERGOVERNMENTAL REVENUES	\$1,019,140	\$602,275	\$397,600	\$426,875	7.36%
CHARGES FOR SERVICES	\$828,203	\$1,306,983	\$760,050	\$2,648,340	248.44%

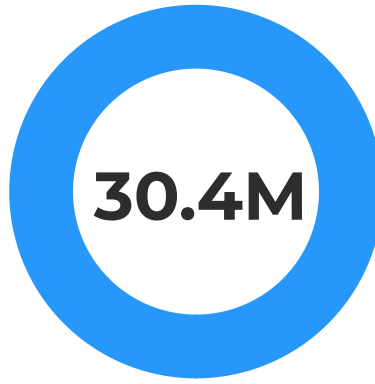
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Proposed (% Change)
FINES AND FORFEITURES	\$145,030	\$254,921	\$176,500	\$245,000	38.81%
ASSESSMENTS	\$9,877	\$44,567	\$8,500	\$4,500	-47.06%
USE OF MONEY AND PROPERTY	\$1,164,058	\$1,828,391	\$690,000	\$676,680	-1.93%
DONATIONS FROM PRIVATE SOURCE	\$193,126	\$231,331	\$158,000	-	-100.00%
INTERFUND OPERATING TRANSFER	\$2,372,139	\$2,465,405	\$2,460,122	\$2,094,682	-14.85%
PROCEEDS GENERAL FIXED ASSETS	\$5,924	\$2,314	-	\$2,000	-
Total Revenues	\$35,404,501	\$38,254,372	\$32,006,622	\$30,430,342	-4.92%
Expenditures					
EMPLOYEE SERVICES	\$13,292,467	\$15,100,497	\$17,194,402	\$17,661,225	2.71%
OPERATIONAL SUPPLIES	\$6,239,254	\$1,154,391	\$677,380	\$1,113,228	64.34%
FACILITIES OPERATIONS/MAINTENANCE	\$626,693	\$970,367	\$841,689	\$945,955	12.39%
EQUIPMENT OPERATIONS/MAINTENANCE	\$2,104,375	\$1,201,402	\$1,086,113	\$1,179,755	8.62%
CONTRACT SERVICES AND FEES	\$4,584,326	\$5,293,297	\$5,329,317	\$6,809,235	27.77%
CAPITAL OUTLAY	\$100,547	\$923,795	\$1,265,746	\$45,000	-96.44%
CONTRIBUTIONS & CONTINGENCY	\$1,306,170	\$6,500,038	\$7,540,000	\$8,582,944	13.83%
Total Expenditures	\$28,253,832	\$31,143,787	\$33,934,647	\$36,337,342	7.08%
Total Revenues Less Expenditures	\$7,150,669	\$7,110,585	-\$1,928,025	-\$5,907,000	206.38%
Ending Fund Balance	\$7,150,669	\$17,206,268	\$15,938,416	\$17,426,603	9.34%

Revenues by Fund

Historical Revenue by Fund



FY26 Revenues by Fund



● GENERAL FUND \$30,430,342 100.00%

Revenues by Fund

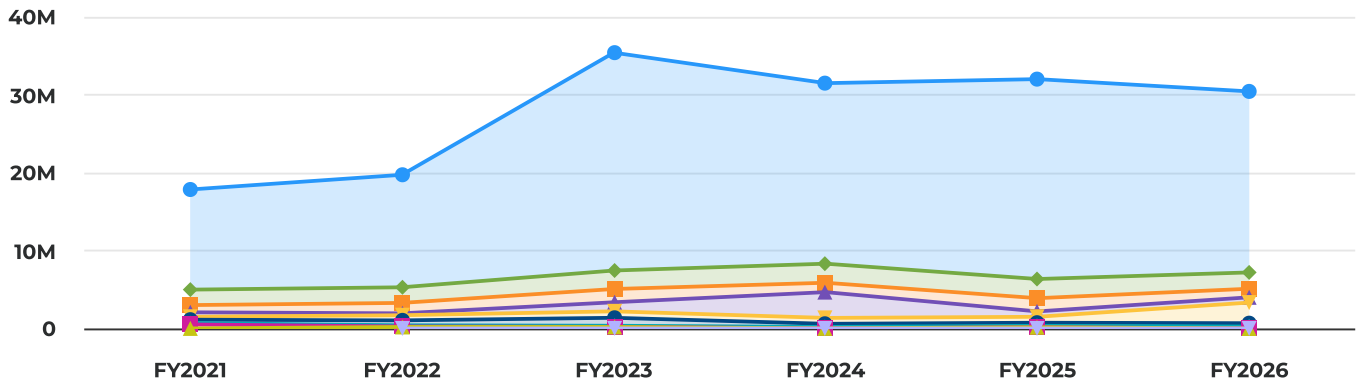
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$35,404,501	\$38,254,372	\$32,006,622	\$30,430,342	-4.92%
Total Revenues	\$35,404,501	\$38,254,372	\$32,006,622	\$30,430,342	-4.92%

Revenues by Revenue Source

General Fund Revenues are budgeted at \$32,006,622 with the primary revenue sources as follows:

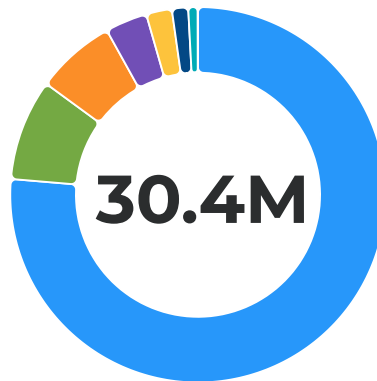
- **Ad Valorem Taxes** – Property tax collections are budgeted at \$11,426,415. The 2025 certified taxable value per the Williamson County Tax Appraisal District is \$4,354,893,529 with \$387,299,437 in value still under protest. Tax revenues in the General Fund are based on the assumption that ninety percent of the value under protest will be retained. These certified values include the captured property value of the Tax Increment Reinvestment Zone, and such value has been subtracted prior to any tax calculations. Property taxes account for approximately 25% of total revenue in the General Fund.
- **Sales Tax revenue** is budgeted at \$10,000,000, which is a decrease of \$6,340,000 (38%) from the current budget.
- **Franchise Taxes**, which consists of Electric, Cable, Telephone, Gas, and Mixed Beverage, represents approximately 4% of General Fund revenues.
- **Permits and Licenses** are budgeted at \$1,698,850, as new development and construction are anticipated, and it represents 4% of the General Fund.
- **Budgeted Inter-Fund Transfers** covers the cost that the General Fund incurs due to providing staff support to multiple Enterprise Funds. The budgeted transfer of \$2,094,482.

Budgeted and Historical 2026 Revenues by Source



- TAXES
- INTERFUND OPERATING TRANSFER
- PERMITS AND LICENSES
- USE OF MONEY AND PROPERTY
- CHARGES FOR SERVICES
- INTERGOVERNMENTAL REVENUES
- FINES AND FORFEITURES
- ASSESSMENTS
- DONATIONS FROM PRIVATE SOURCE
- PROCEEDS GENERAL FIXED ASSETS

FY26 Revenues by Revenue Source



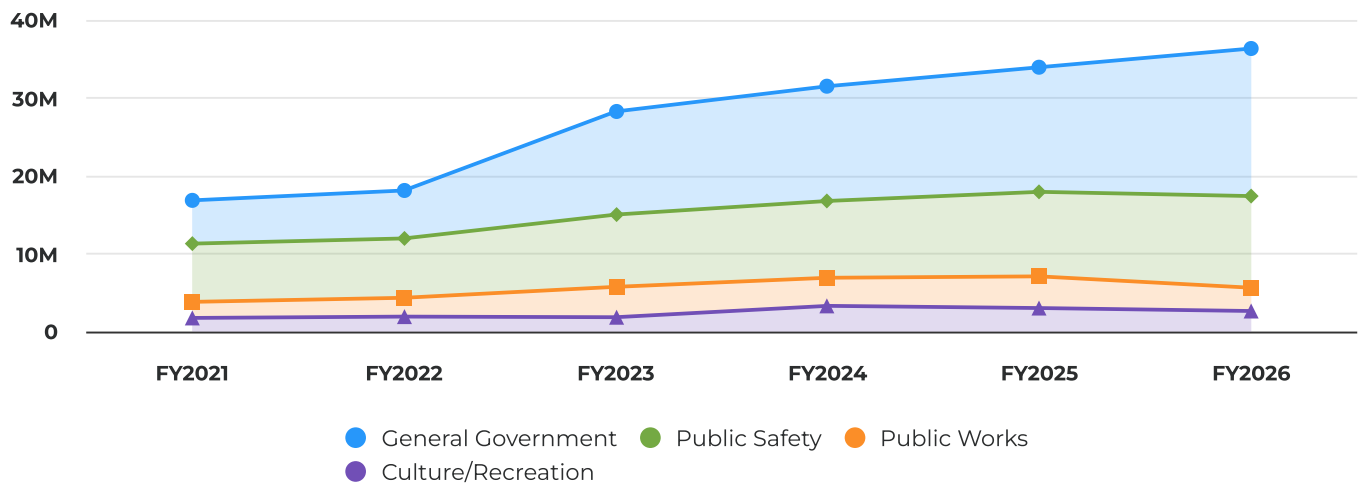
● TAXES	\$23,233,415	76.35%
● CHARGES FOR SERVICES	\$2,648,340	8.70%
● INTERFUND OPERATING TRANSFER	\$2,094,682	6.88%
● PERMITS AND LICENSES	\$1,098,850	3.61%
● USE OF MONEY AND PROPERTY	\$676,680	2.22%
● INTERGOVERNMENTAL REVENUES	\$426,875	1.40%
● FINES AND FORFEITURES	\$245,000	0.81%
● ASSESSMENTS	\$4,500	0.01%
● PROCEEDS GENERAL FIXED ASSETS	\$2,000	0.01%

Revenues by Revenue Source

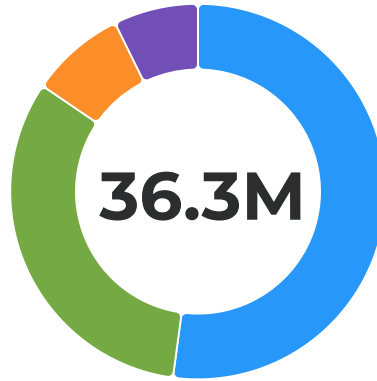
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$27,964,300.65	\$30,393,774.21	\$25,657,000.00	\$23,233,415.00	-9.45%
PERMITS AND LICENSES	\$1,702,704.62	\$1,124,411.10	\$1,698,850.00	\$1,098,850.00	-35.32%
INTERGOVERNMENTAL REVENUES	\$1,019,139.51	\$602,274.71	\$397,600.00	\$426,875.00	7.36%
CHARGES FOR SERVICES	\$828,203.31	\$1,306,983.41	\$760,050.00	\$2,648,340.00	248.44%
FINES AND FORFEITURES	\$145,029.73	\$254,920.78	\$176,500.00	\$245,000.00	38.81%
ASSESSMENTS	\$9,876.99	\$44,567.13	\$8,500.00	\$4,500.00	-47.06%
USE OF MONEY AND PROPERTY	\$1,164,057.83	\$1,828,391.29	\$690,000.00	\$676,680.00	-1.93%
DONATIONS FROM PRIVATE SOURCE	\$193,125.52	\$231,331.00	\$158,000.00	-	-100.00%
INTERFUND OPERATING TRANSFER	\$2,372,138.81	\$2,465,404.95	\$2,460,122.00	\$2,094,682.00	-14.85%
PROCEEDS GENERAL FIXED ASSETS	\$5,924.02	\$2,313.90	-	\$2,000.00	-
Total Revenues	\$35,404,500.99	\$38,254,372.48	\$32,006,622.00	\$30,430,342.00	-4.92%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



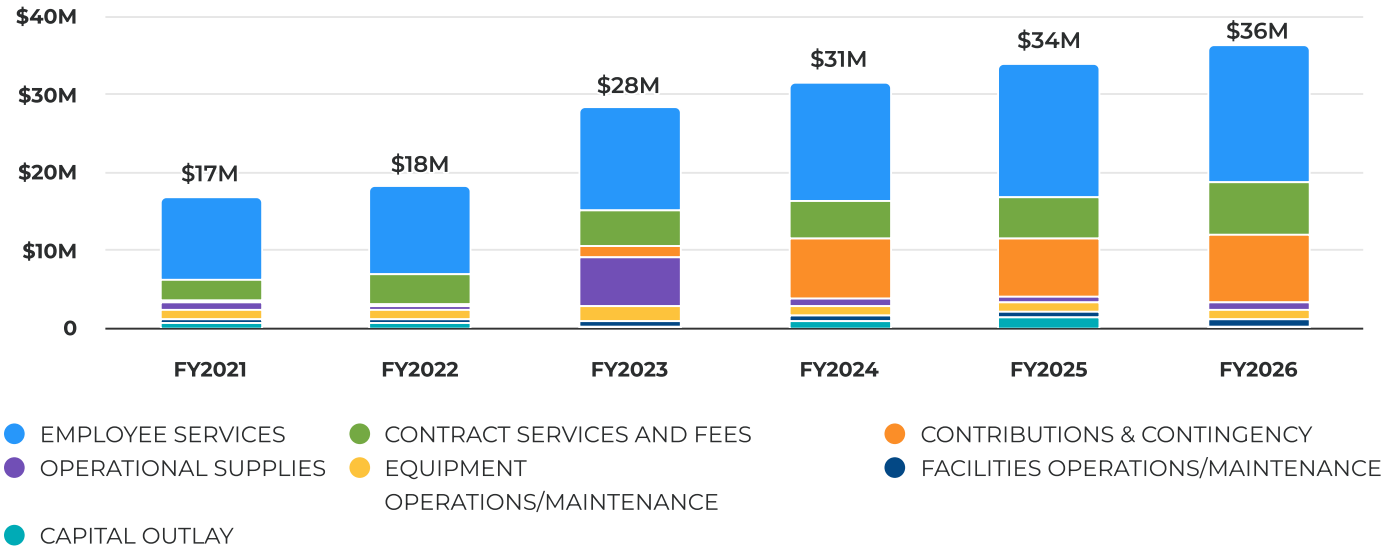
● General Government	\$18,942,258	52.13%
● Public Safety	\$11,764,253	32.38%
● Public Works	\$2,986,349	8.22%
● Culture/Recreation	\$2,644,482	7.28%

Expenditures by Function

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Government	\$13,233,678.58	\$13,594,712.97	\$15,995,719.00	\$18,942,258.00	18.42%
Culture/Recreation	\$1,847,082.78	\$2,877,034.88	\$3,024,403.00	\$2,644,482.00	-12.56%
Public Safety	\$9,273,434.96	\$10,171,361.22	\$10,849,013.00	\$11,764,253.00	8.44%
Public Works	\$3,899,635.35	\$4,500,678.09	\$4,065,512.00	\$2,986,349.00	-26.54%
Total Expenditures	\$28,253,831.67	\$31,143,787.16	\$33,934,647.00	\$36,337,342.00	7.08%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

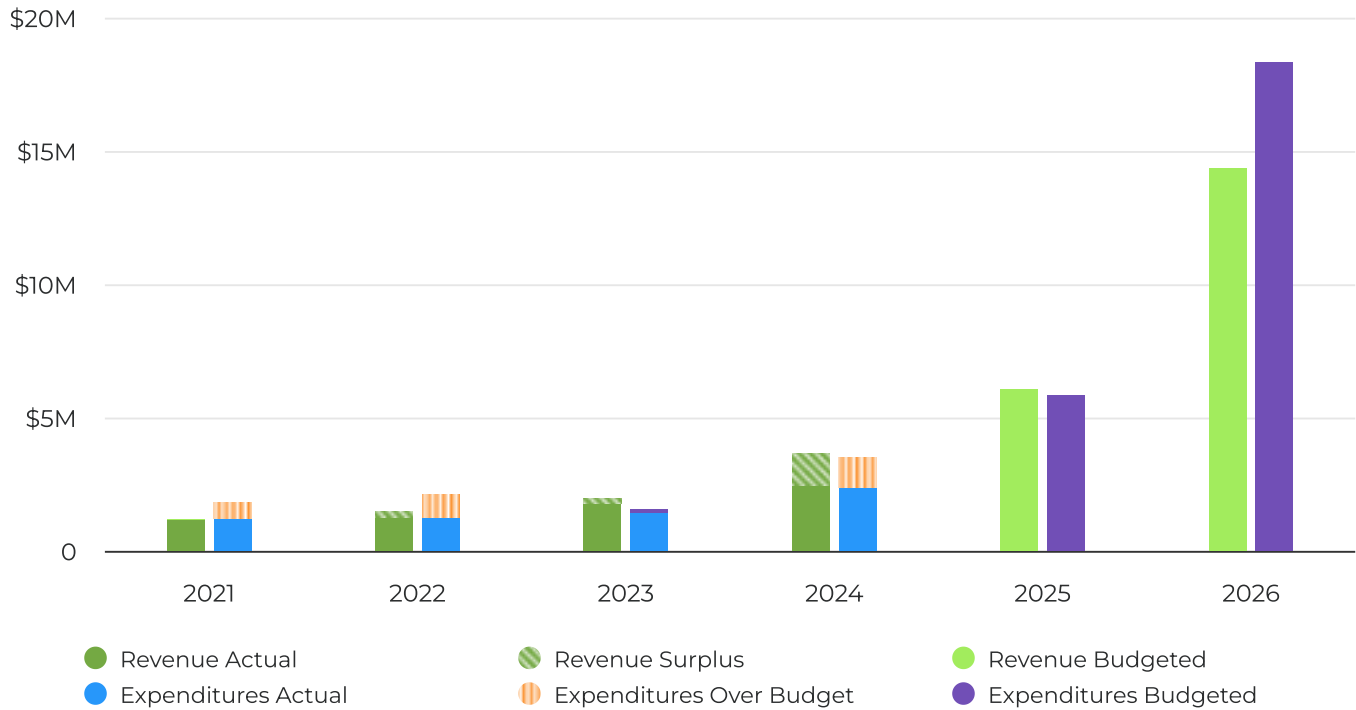
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$13,292,467.00	\$15,100,496.71	\$17,194,402.00	\$17,661,225.00	2.71%
OPERATIONAL SUPPLIES	\$6,239,253.87	\$1,154,391.35	\$677,380.00	\$1,113,228.00	64.34%
FACILITIES OPERATIONS/MAINTENANCE	\$626,693.01	\$970,367.27	\$841,689.00	\$945,955.00	12.39%
EQUIPMENT OPERATIONS/MAINTENANCE	\$2,104,374.84	\$1,201,401.77	\$1,086,113.00	\$1,179,755.00	8.62%
CONTRACT SERVICES AND FEES	\$4,584,325.90	\$5,293,297.28	\$5,329,317.00	\$6,809,235.00	27.77%
CAPITAL OUTLAY	\$100,546.99	\$923,794.82	\$1,265,746.00	\$45,000.00	-96.44%
CONTRIBUTIONS & CONTINGENCY	\$1,306,170.06	\$6,500,037.96	\$7,540,000.00	\$8,582,944.00	13.83%
Total Expenditures	\$28,253,831.67	\$31,143,787.16	\$33,934,647.00	\$36,337,342.00	7.08%

Special Revenue Fund

Summary

The funds are used to account for the proceeds of certain specific revenue sources that are legally restricted or designated by City Council for expenditures for specified purposes.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

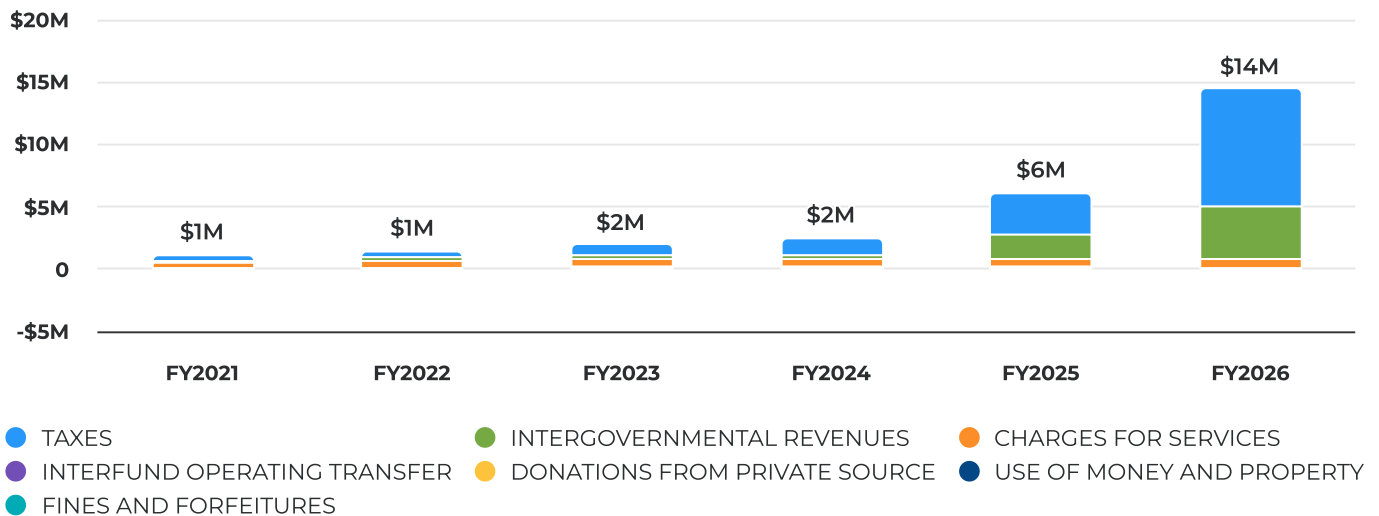
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$7,656,093.60	\$7,656,093.60	\$7,713,796.34
Revenues			
TAXES	\$3,333,704.79	\$3,388,165.00	\$9,475,000.00
INTERGOVERNMENTAL REVENUES	\$1,315,234.29	\$1,910,585.00	\$4,205,000.00
CHARGES FOR SERVICES	\$559,881.29	\$663,500.00	\$663,500.00
FINES AND FORFEITURES	\$24,767.91	\$17,850.00	\$20,850.00
USE OF MONEY AND PROPERTY	\$95,182.47	\$10,000.00	\$74,500.00
DONATIONS FROM PRIVATE SOURCE	\$34,294.65	\$41,000.00	-\$39,000.00
INTERFUND OPERATING TRANSFER	\$8,118.88	\$53,100.00	-\$53,100.00
Total Revenues	\$5,371,184.28	\$6,084,200.00	\$14,346,750.00
Expenditures			
EMPLOYEE SERVICES	\$255,874.47	\$298,022.00	\$328,118.00

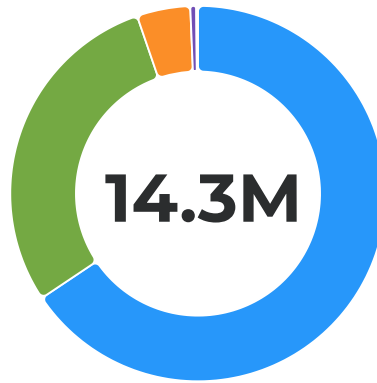
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
OPERATIONAL SUPPLIES	\$73,644.38	\$125,100.00	\$117,100.00
FACILITIES OPERATIONS/MAINTENANCE	\$17,293.78	\$15,000.00	\$15,000.00
EQUIPMENT OPERATIONS/MAINTENANCE	-	-	\$9,360.00
CONTRACT SERVICES AND FEES	\$314,605.38	\$789,000.00	\$506,774.00
DEPRECIATION/BAD DEBT EXPENSE	\$328.23	\$150.00	-
CAPITAL OUTLAY	\$804,597.75	\$1,100,000.00	\$7,900,000.00
CONTRIBUTIONS & CONTINGENCY	\$3,245,011.56	\$3,526,772.00	\$9,422,850.00
Total Expenditures	\$4,711,355.55	\$5,854,044.00	\$18,299,202.00
Total Revenues Less Expenditures	\$659,828.73	\$230,156.00	-\$3,952,452.00
Ending Fund Balance	\$8,315,922.33	\$7,886,249.60	\$3,761,344.34

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



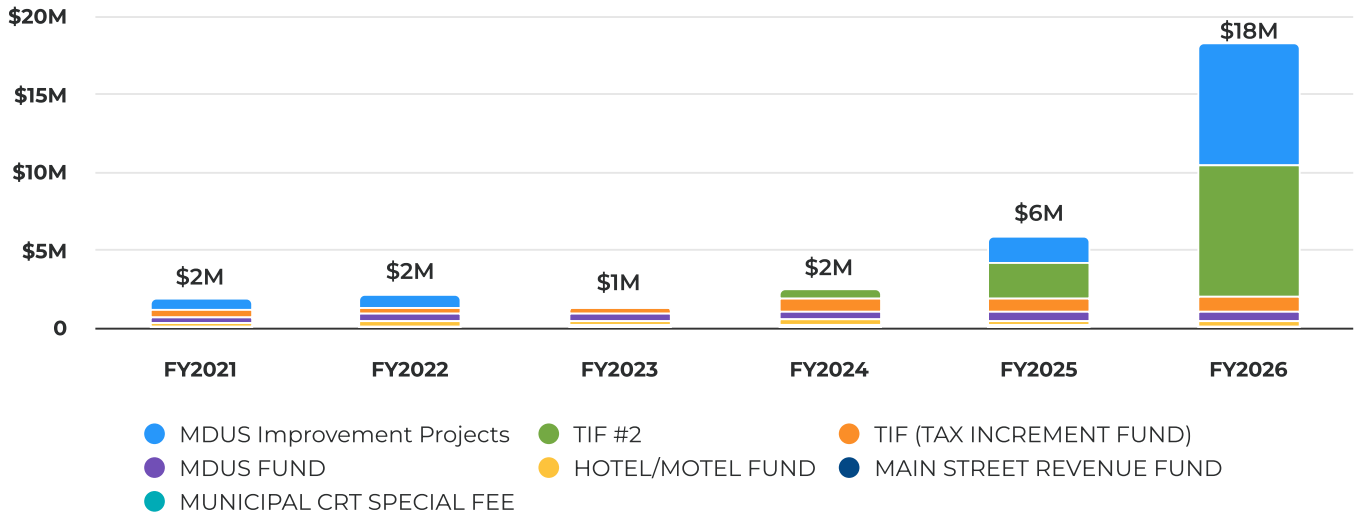
● TAXES	\$9,475,000	66.04%
● INTERGOVERNMENTAL REVENUES	\$4,205,000	29.31%
● CHARGES FOR SERVICES	\$663,500	4.62%
● USE OF MONEY AND PROPERTY	\$74,500	0.52%
● FINES AND FORFEITURES	\$20,850	0.15%
● DONATIONS FROM PRIVATE SOURCE	-\$39,000	-0.27%
● INTERFUND OPERATING TRANSFER	-\$53,100	-0.37%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$3,333,704.79	\$3,388,165.00	\$9,475,000.00	179.65%
INTERGOVERNMENTAL REVENUES	\$1,315,234.29	\$1,910,585.00	\$4,205,000.00	120.09%
CHARGES FOR SERVICES	\$559,881.29	\$663,500.00	\$663,500.00	0.00%
FINES AND FORFEITURES	\$24,767.91	\$17,850.00	\$20,850.00	16.81%
USE OF MONEY AND PROPERTY	\$95,182.47	\$10,000.00	\$74,500.00	645.00%
DONATIONS FROM PRIVATE SOURCE	\$34,294.65	\$41,000.00	-\$39,000.00	-195.12%
INTERFUND OPERATING TRANSFER	\$8,118.88	\$53,100.00	-\$53,100.00	-200.00%
Total Revenues	\$5,371,184.28	\$6,084,200.00	\$14,346,750.00	135.80%

Expenditures by Fund

Historical Expenditures by Fund

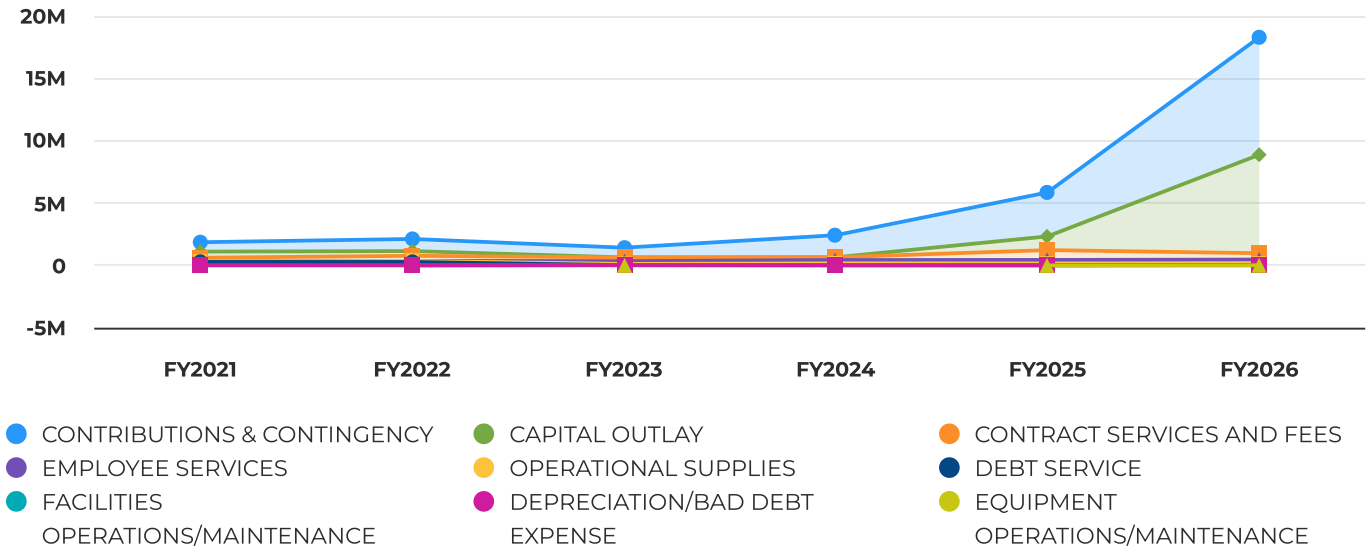


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TIF #2	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00	257.12%
TIF (TAX INCREMENT FUND)	\$604,137.98	\$831,372.00	\$941,850.00	13.29%
HOTEL/MOTEL FUND	\$249,377.66	\$297,400.00	\$265,000.00	-10.89%
MAIN STREET REVENUE FUND	\$65,306.99	\$94,100.00	\$92,100.00	-2.13%
MUNICIPAL CRT SPECIAL FEE	\$10,618.81	\$29,642.00	\$21,752.00	-26.62%
MDUS Improvement Projects	\$1,039,116.98	\$1,670,000.00	\$7,900,000.00	373.05%
MDUS FUND	\$393,263.78	\$578,530.00	\$675,500.00	16.76%
Total Expenditures	\$4,711,355.55	\$5,854,044.00	\$18,299,202.00	212.59%

Expenditures by Expense Type

Historical Expenditures by Object Summary



Expenditures by Object Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$255,874.47	\$298,022.00	\$328,118.00	10.10%
OPERATIONAL SUPPLIES	\$73,644.38	\$125,100.00	\$117,100.00	-6.39%
FACILITIES OPERATIONS/MAINTENANCE	\$17,293.78	\$15,000.00	\$15,000.00	0.00%
EQUIPMENT OPERATIONS/MAINTENANCE	-	-	\$9,360.00	-
CONTRACT SERVICES AND FEES	\$314,605.38	\$789,000.00	\$506,774.00	-35.77%
DEPRECIATION/BAD DEBT EXPENSE	\$328.23	\$150.00	-	-100.00%
CAPITAL OUTLAY	\$804,597.75	\$1,100,000.00	\$7,900,000.00	618.18%
CONTRIBUTIONS & CONTINGENCY	\$3,245,011.56	\$3,526,772.00	\$9,422,850.00	167.18%
Total Expenditures	\$4,711,355.55	\$5,854,044.00	\$18,299,202.00	212.59%

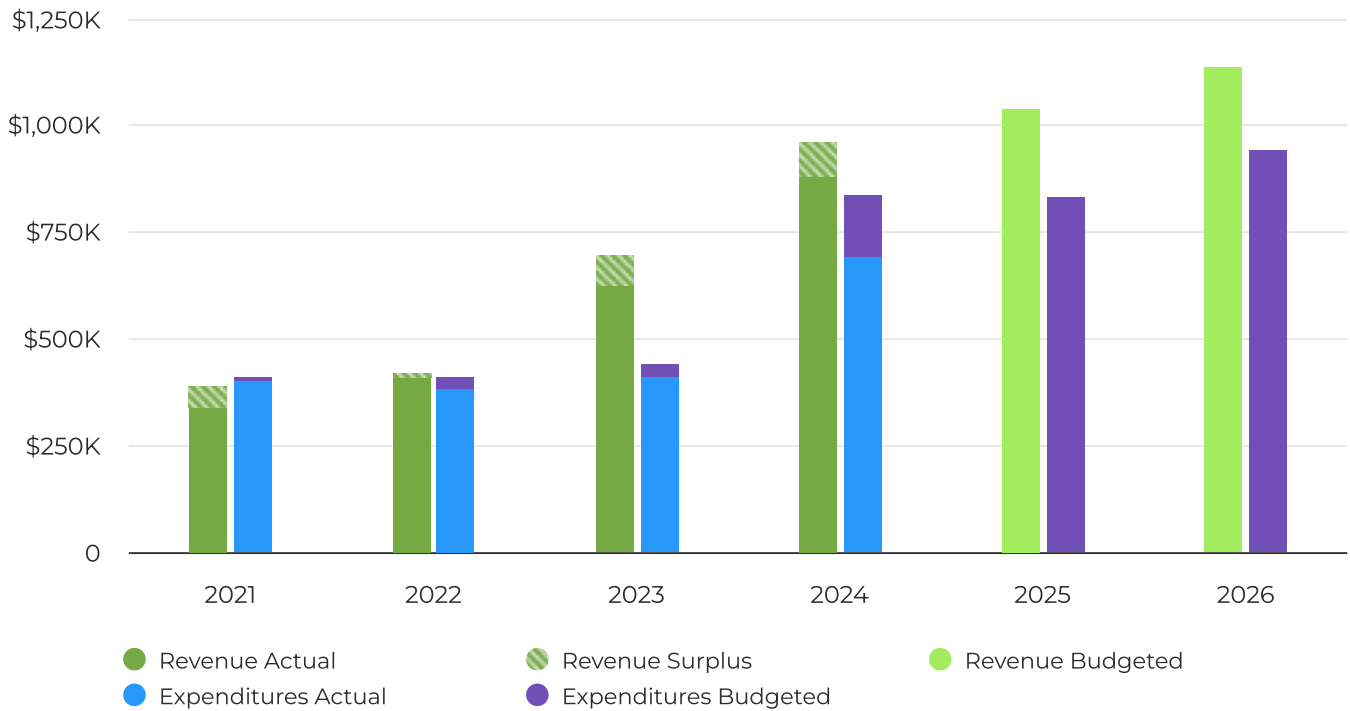
Tax Increment Fund #1 Downtown

The purpose of this fund is to set aside ad valorem tax for the redevelopment of the downtown reinvestment zone. Revenues are budgeted at \$411,500, which is derived from city property tax, interest income and the captured taxes from Williamson County. Expenditures are budgeted as \$25,000 for fire suppression grants to assist businesses in the district with the cost of installing fire suppression systems; and \$383,032 for annual debt service payments. Revenues are anticipated to exceed expenditures by \$3,468 and will add to TIF Fund reserves.

Summary

The City of Taylor is projecting \$0 of revenue in FY2025, which represents a 100% decrease over the prior year. Budgeted expenditures are projected to decrease by 100% or \$834.71K to \$0 in FY2025.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

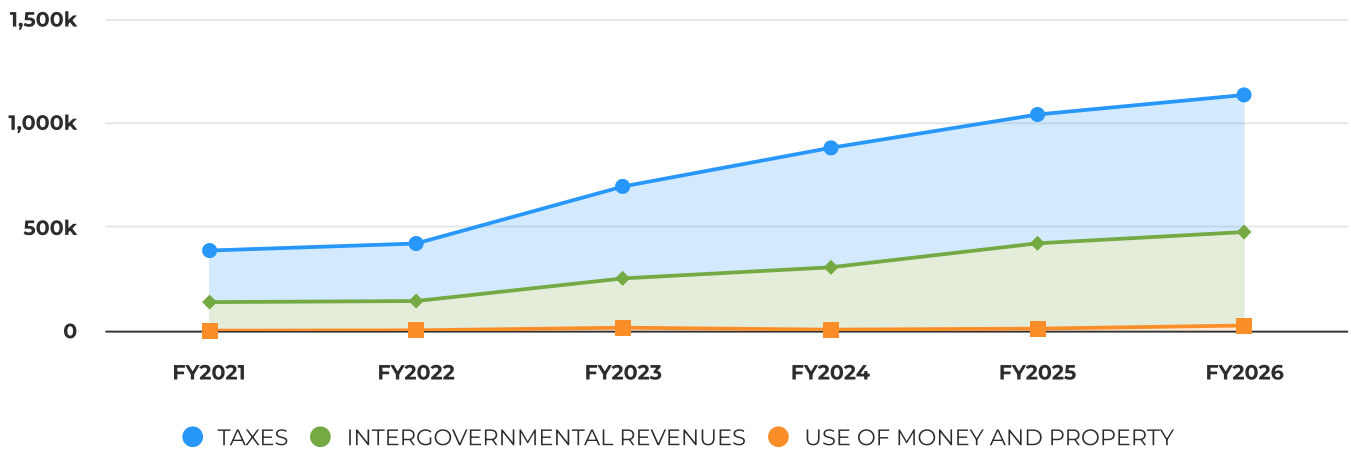
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$554,216.72	\$554,216.72	\$847,693.01
Revenues			
TAXES	\$619,031.78	\$620,000.00	\$660,000.00
INTERGOVERNMENTAL REVENUES	\$410,584.35	\$410,585.00	\$450,000.00
USE OF MONEY AND PROPERTY	\$23,594.74	\$10,000.00	\$25,000.00
Total Revenues	\$1,053,210.87	\$1,040,585.00	\$1,135,000.00

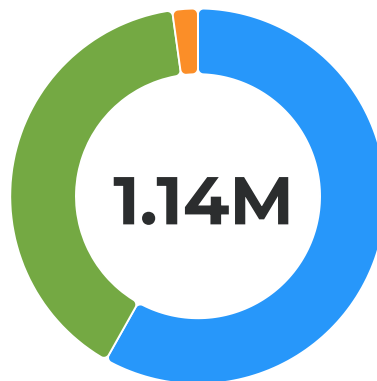
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Expenditures			
CONTRACT SERVICES AND FEES	\$3,290.00	\$5,000.00	\$137,000.00
CONTRIBUTIONS & CONTINGENCY	\$600,847.98	\$826,372.00	\$804,850.00
Total Expenditures	\$604,137.98	\$831,372.00	\$941,850.00
Total Revenues Less Expenditures	\$449,072.89	\$209,213.00	\$193,150.00
Ending Fund Balance	\$1,003,289.61	\$763,429.72	\$1,040,843.01

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



TAXES	\$660,000	58.15%
INTERGOVERNMENTAL REVENUES	\$450,000	39.65%
USE OF MONEY AND PROPERTY	\$25,000	2.20%

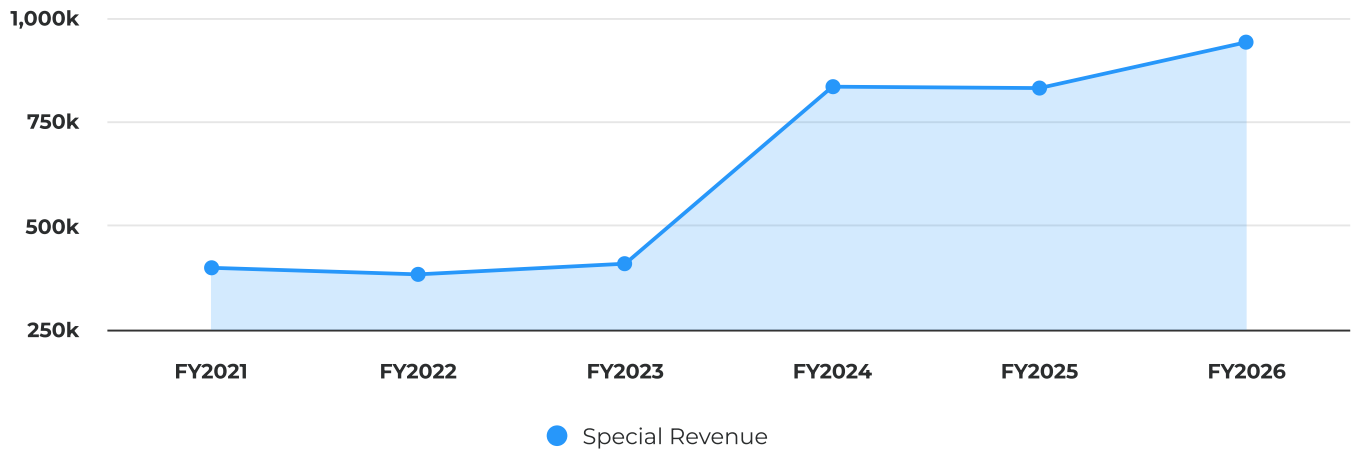
Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$619,031.78	\$620,000.00	\$660,000.00	6.45%

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
INTERGOVERNMENTAL REVENUES	\$410,584.35	\$410,585.00	\$450,000.00	9.60%
USE OF MONEY AND PROPERTY	\$23,594.74	\$10,000.00	\$25,000.00	150.00%
Total Revenues	\$1,053,210.87	\$1,040,585.00	\$1,135,000.00	9.07%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



● Special Revenue **\$941,850** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$604,137.98	\$831,372.00	\$941,850.00	13.29%
Total Expenditures	\$604,137.98	\$831,372.00	\$941,850.00	13.29%

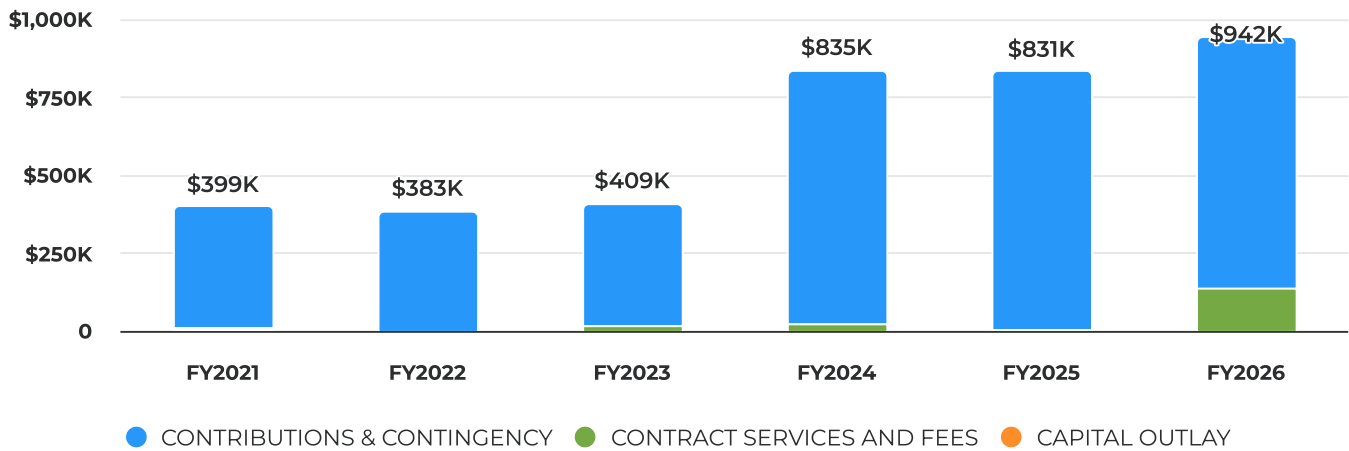
Expenditures by Expense Type

Major expenditures are budgeted as:

- \$200,000 for economic grants
- \$300,000 for downtown master plan
- \$290,372 for annual debt service payments
- \$91,000 to support Main Street staffing
- \$75,000 for Main Street Revenue Fund facade grants
- \$70,000 for downtown landscaping and mowing

Revenues are anticipated to exceed expenditures by \$113,628 and will add to TIF Fund reserves.

Historical Expenditures by Expense Type



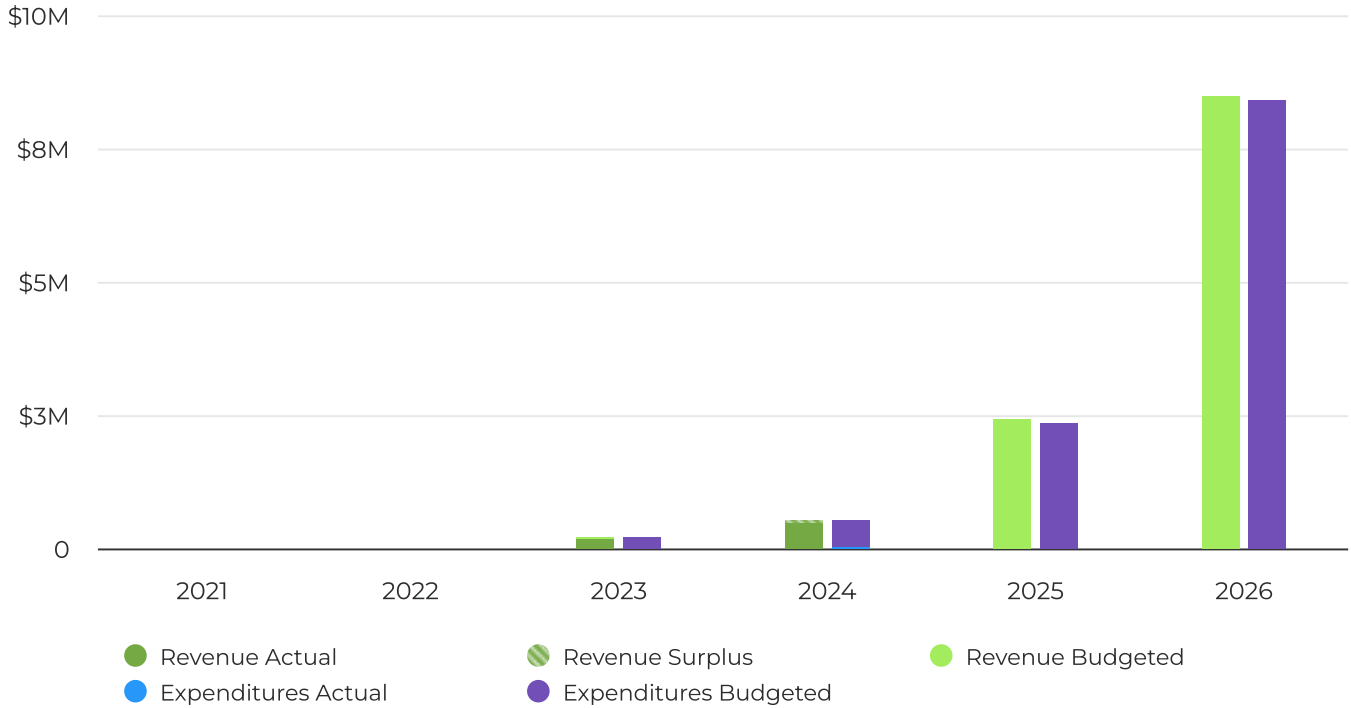
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$3,290.00	\$5,000.00	\$137,000.00	2,640.00%
CONTRIBUTIONS & CONTINGENCY	\$600,847.98	\$826,372.00	\$804,850.00	-2.60%
Total Expenditures	\$604,137.98	\$831,372.00	\$941,850.00	13.29%

Tax Increment Fund #2 Samsung

Summary

Revenues vs Expenditures Summary



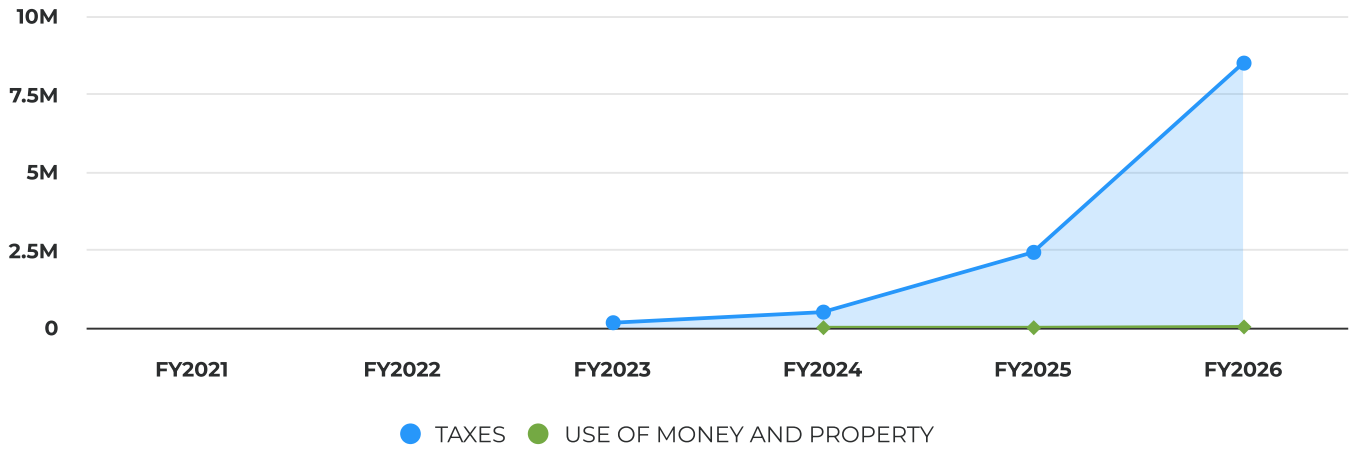
Comprehensive Fund Summary

Comprehensive Fund Summary

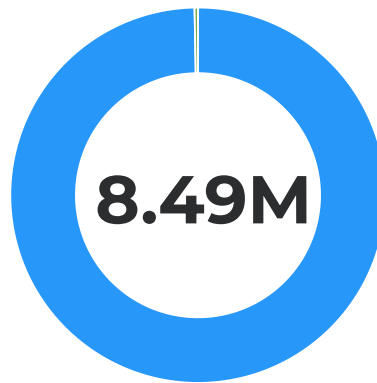
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$146,059.25	\$146,059.25	\$661,390.89
Revenues			
TAXES	\$2,418,164.86	\$2,418,165.00	\$8,465,000.00
USE OF MONEY AND PROPERTY	\$44,193.77	-	\$25,000.00
Total Revenues	\$2,462,358.63	\$2,418,165.00	\$8,490,000.00
Expenditures			
CONTRIBUTIONS & CONTINGENCY	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00
Total Expenditures	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00
Total Revenues Less Expenditures	\$112,825.28	\$65,165.00	\$87,000.00
Ending Fund Balance	\$258,884.53	\$211,224.25	\$748,390.89

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



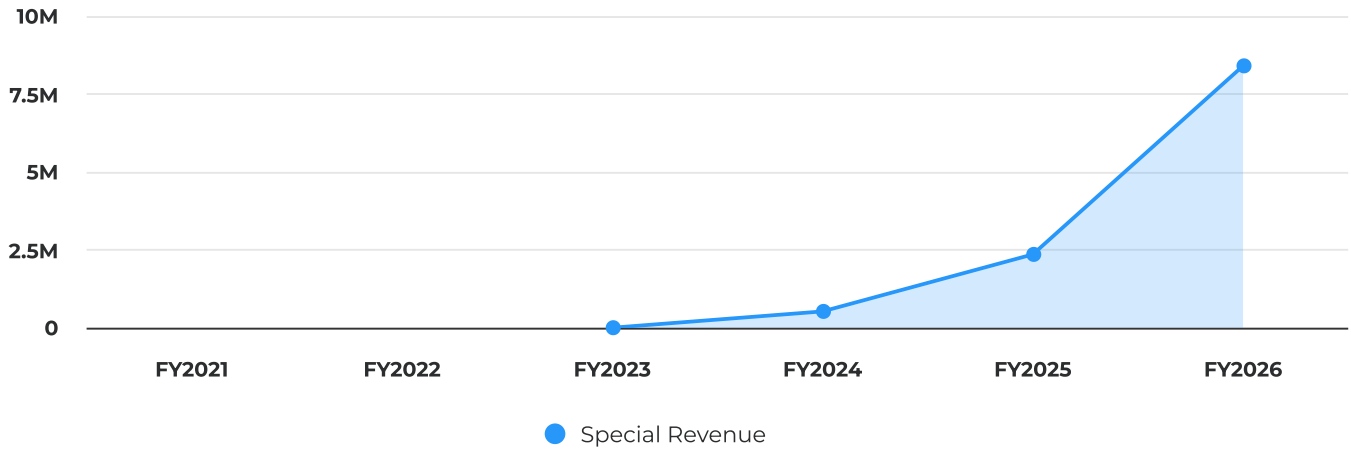
● TAXES	\$8,465,000	99.71%
● USE OF MONEY AND PROPERTY	\$25,000	0.29%

Revenues by Revenue Source

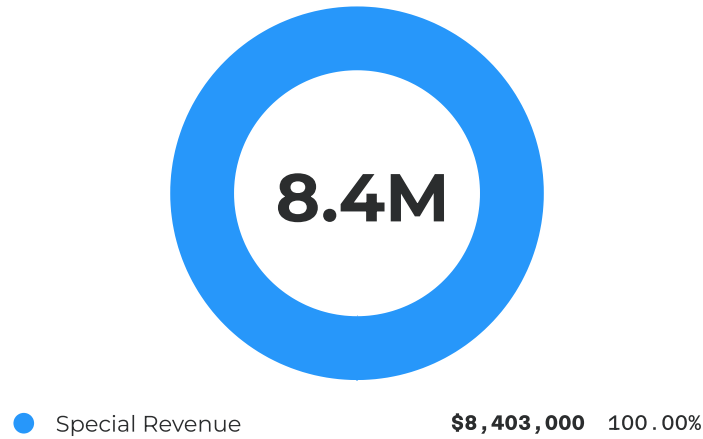
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$2,418,164.86	\$2,418,165.00	\$8,465,000.00	250.06%
USE OF MONEY AND PROPERTY	\$44,193.77	-	\$25,000.00	-
Total Revenues	\$2,462,358.63	\$2,418,165.00	\$8,490,000.00	251.09%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function

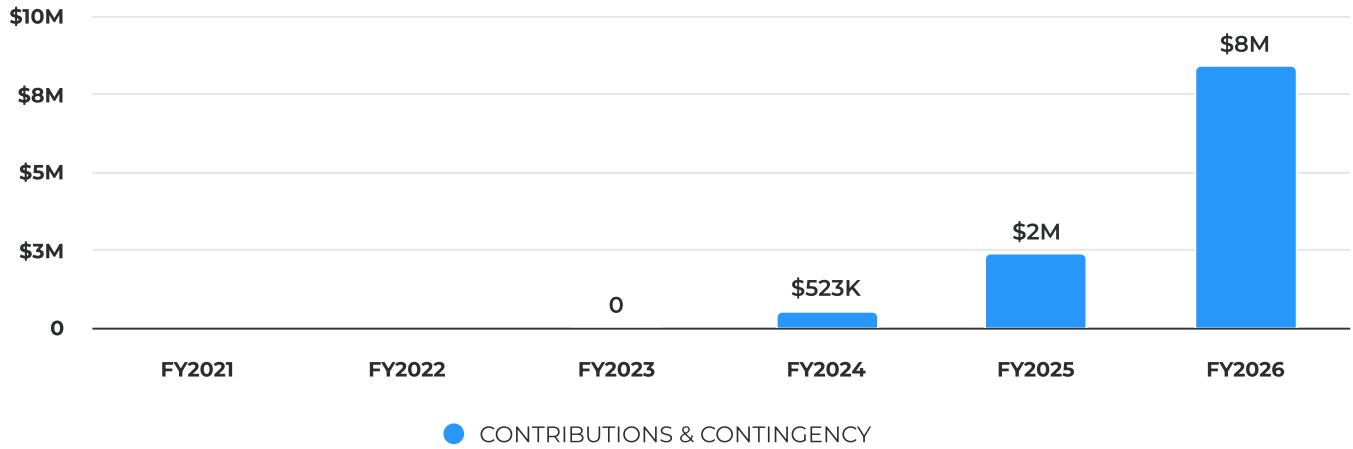


Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00	257.12%
Total Expenditures	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00	257.12%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

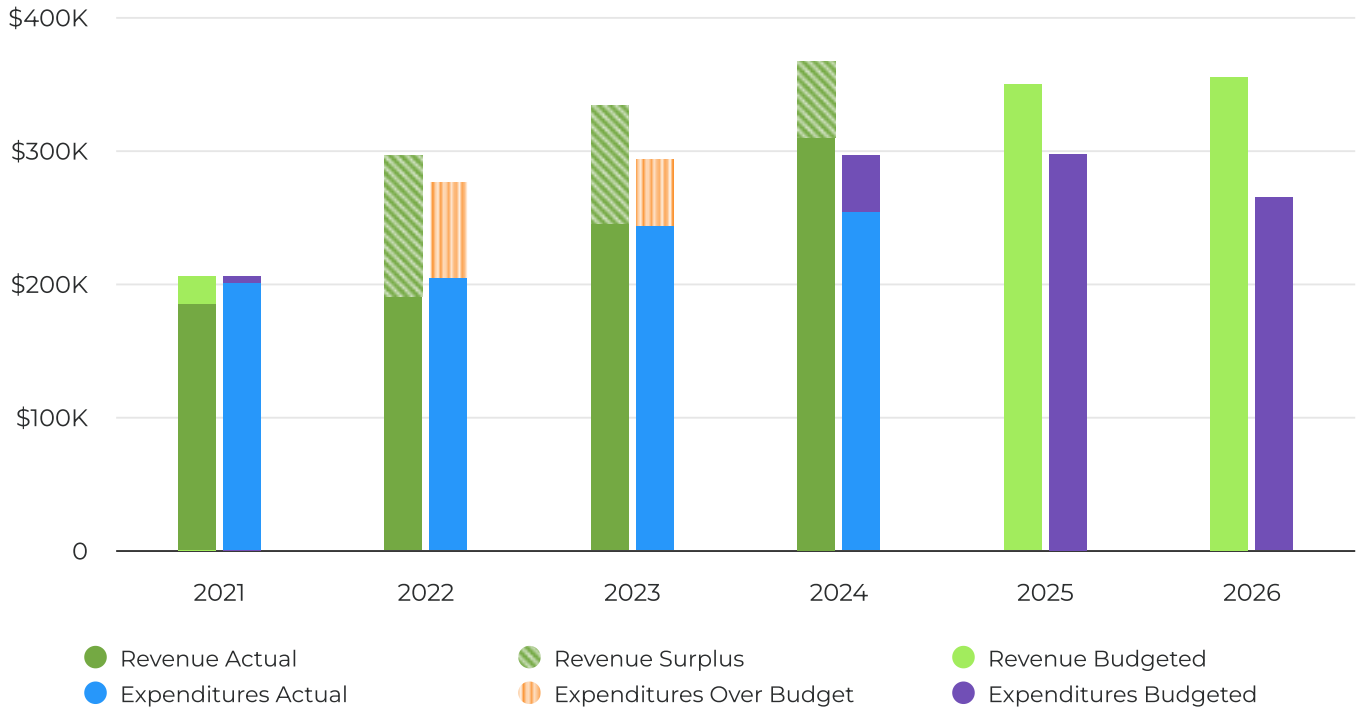
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRIBUTIONS & CONTINGENCY	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00	257.12%
Total Expenditures	\$2,349,533.35	\$2,353,000.00	\$8,403,000.00	257.12%

Hotel Occupancy Tax (H.O.T.) Fund

Summary

Revenues for this fund come from taxes levied on guests staying at hotels/motels in Taylor. The tax rate is 7% of the charges for lodging. There are six current lodging facilities. Based on an agreement executed with the Taylor Chamber of Commerce, tax receipts of up to \$50,000 are transferred to the Chamber for tourism-related expenses. The reserve is maintained for discretionary use by City Council.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

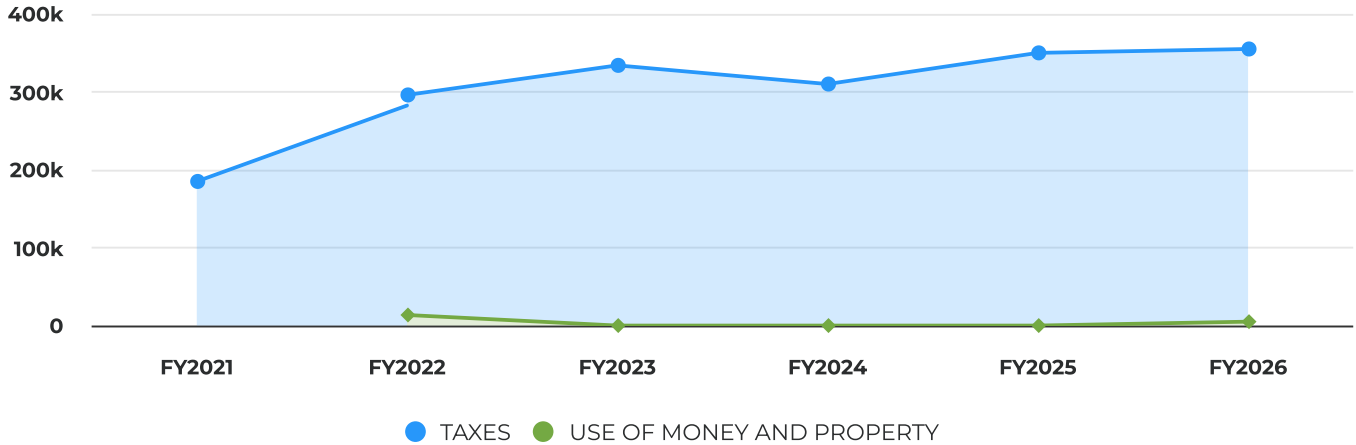
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$130,576.08	\$130,576.08	\$191,049.85
Revenues			
TAXES	\$296,508.15	\$350,000.00	\$350,000.00
USE OF MONEY AND PROPERTY	\$2,283.04	-	\$5,000.00
Total Revenues	\$298,791.19	\$350,000.00	\$355,000.00
Expenditures			
CONTRACT SERVICES AND FEES	\$54,747.43	\$50,000.00	\$50,000.00
CONTRIBUTIONS & CONTINGENCY	\$194,630.23	\$247,400.00	\$215,000.00
Total Expenditures	\$249,377.66	\$297,400.00	\$265,000.00
Total Revenues Less Expenditures	\$49,413.53	\$52,600.00	\$90,000.00

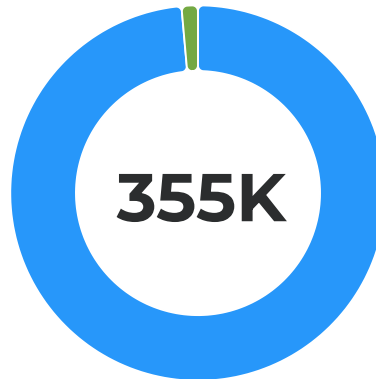
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Ending Fund Balance	\$179,989.61	\$183,176.08	\$281,049.85

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



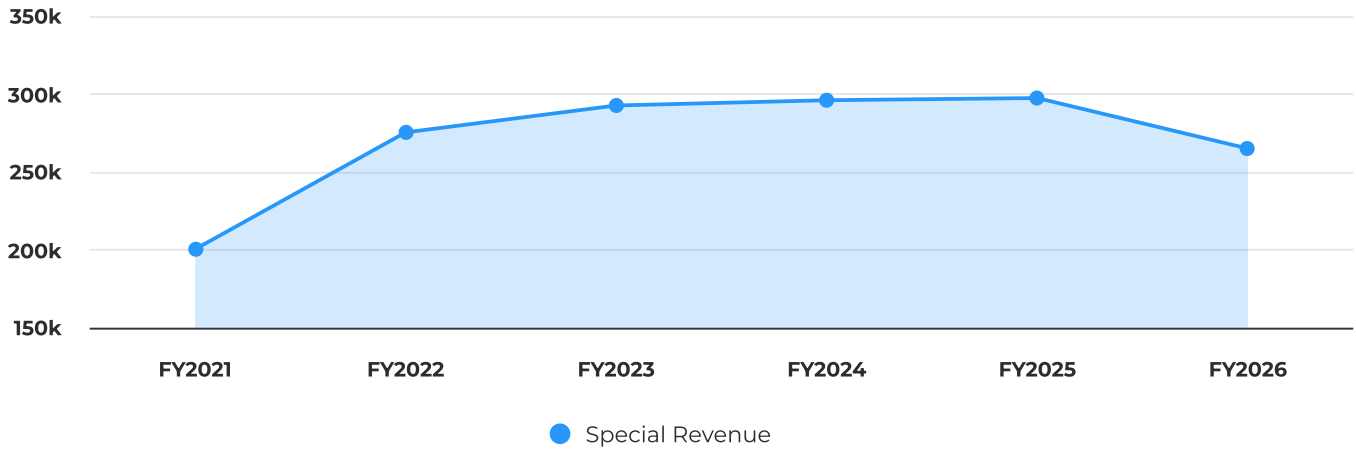
● TAXES	\$350,000	98.59%
● USE OF MONEY AND PROPERTY	\$5,000	1.41%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$296,508.15	\$350,000.00	\$350,000.00	0.00%
USE OF MONEY AND PROPERTY	\$2,283.04	-	\$5,000.00	-
Total Revenues	\$298,791.19	\$350,000.00	\$355,000.00	1.43%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



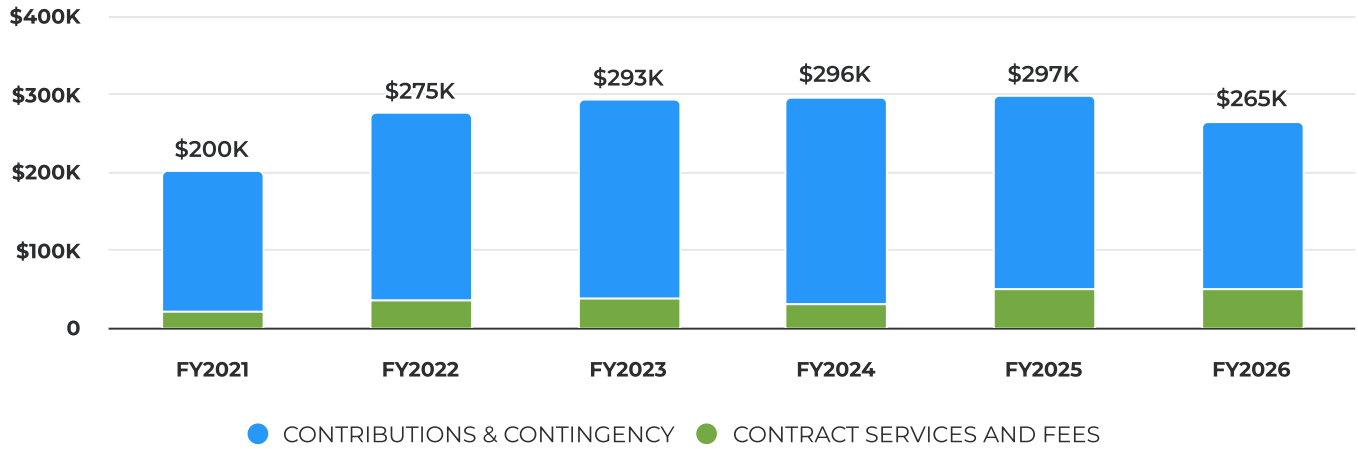
● Special Revenue **\$265,000** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$249,377.66	\$297,400.00	\$265,000.00	-10.89%
Total Expenditures	\$249,377.66	\$297,400.00	\$265,000.00	-10.89%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

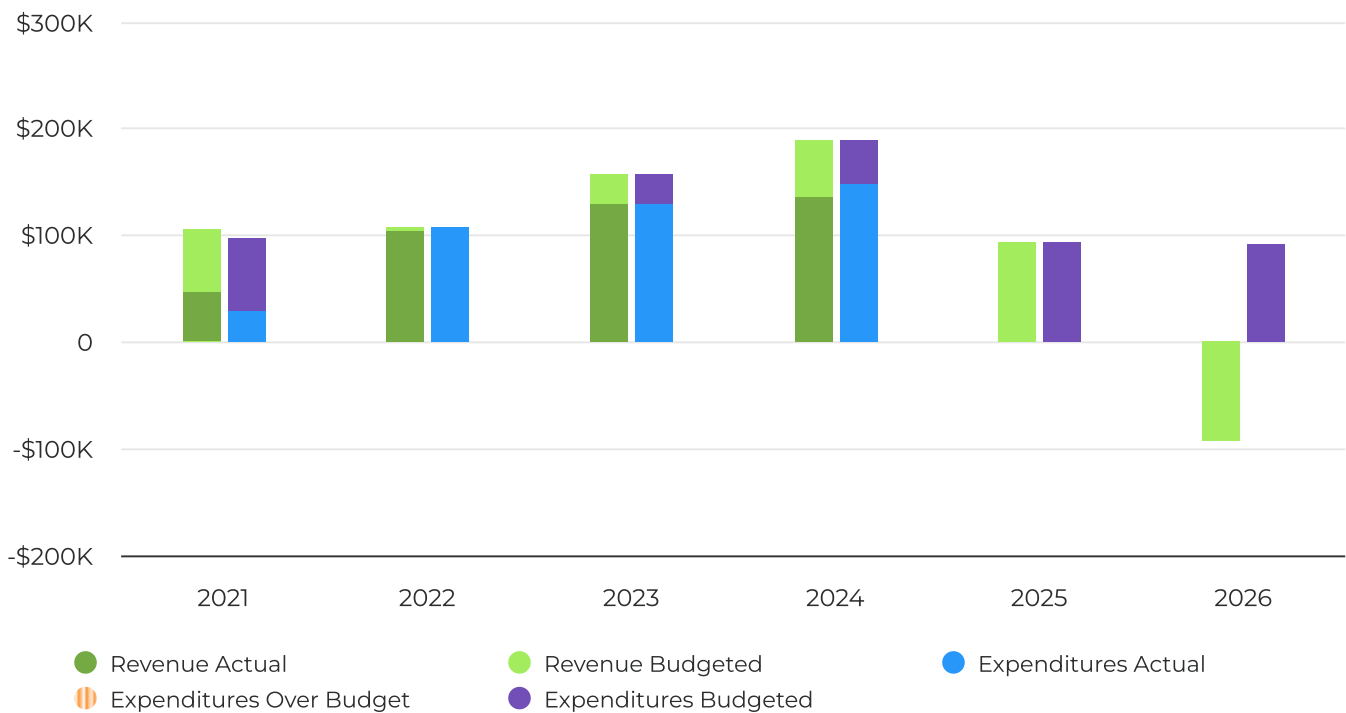
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$54,747.43	\$50,000.00	\$50,000.00	0.00%
CONTRIBUTIONS & CONTINGENCY	\$194,630.23	\$247,400.00	\$215,000.00	-13.10%
Total Expenditures	\$249,377.66	\$297,400.00	\$265,000.00	-10.89%

Main Street Fund

Summary

The purpose of this fund is to provide incentives for downtown businesses to improve the facades of the building(s) they occupy (Facade Improvement Grants), assist the downtown businesses with rental assistance, and to account for donations and proceeds from fundraisers where profits are dedicated to promoting downtown developments.

Revenues vs Expenditures Summary



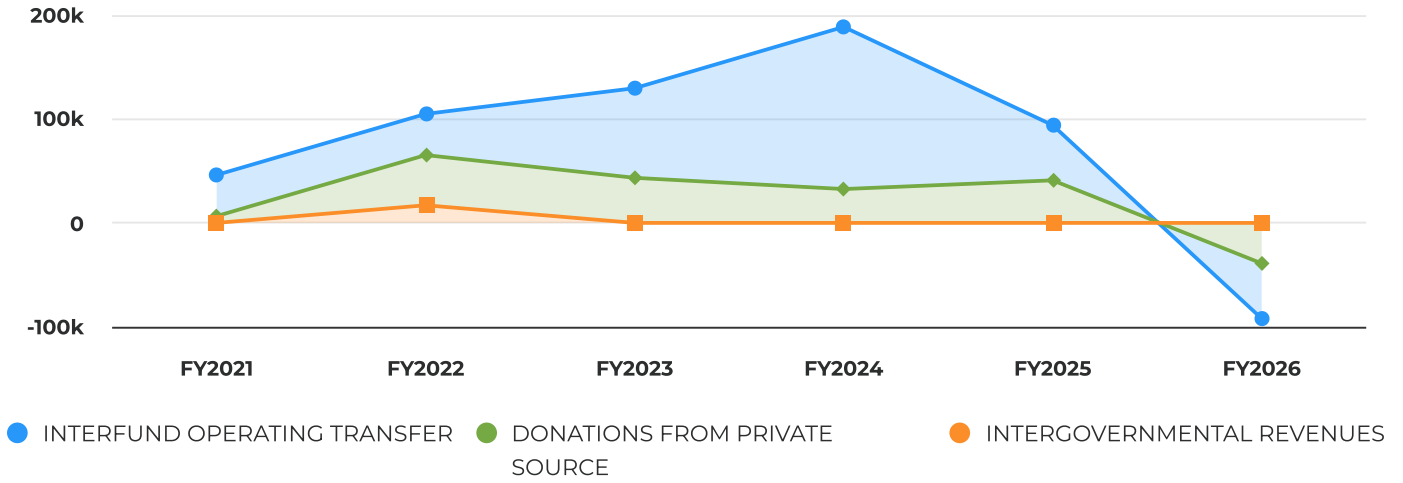
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$61,554.35	\$61,554.35	\$25,000.00
Revenues			
DONATIONS FROM PRIVATE SOURCE	\$34,294.65	\$41,000.00	-\$39,000.00
INTERFUND OPERATING TRANSFER	\$5,000.00	\$53,100.00	-\$53,100.00
Total Revenues	\$39,294.65	\$94,100.00	-\$92,100.00
Expenditures			
OPERATIONAL SUPPLIES	\$62,794.96	\$89,100.00	\$87,100.00
CONTRACT SERVICES AND FEES	\$2,512.03	\$5,000.00	\$5,000.00
Total Expenditures	\$65,306.99	\$94,100.00	\$92,100.00
Total Revenues Less Expenditures	-\$26,012.34	-	-\$184,200.00
Ending Fund Balance	\$35,542.01	\$61,554.35	-\$159,200.00

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



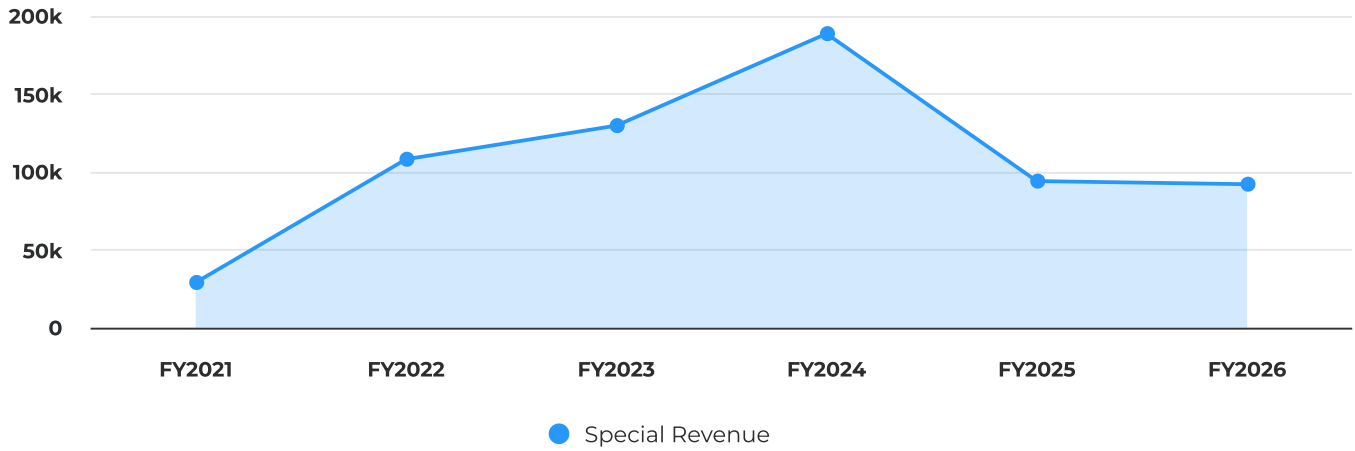
- DONATIONS FROM PRIVATE SOURCE **-\$39,000** 42.35%
- INTERFUND OPERATING TRANSFER **-\$53,100** 57.65%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
DONATIONS FROM PRIVATE SOURCE	\$34,294.65	\$41,000.00	-\$39,000.00	-195.12%
INTERFUND OPERATING TRANSFER	\$5,000.00	\$53,100.00	-\$53,100.00	-200.00%
Total Revenues	\$39,294.65	\$94,100.00	-\$92,100.00	-197.87%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



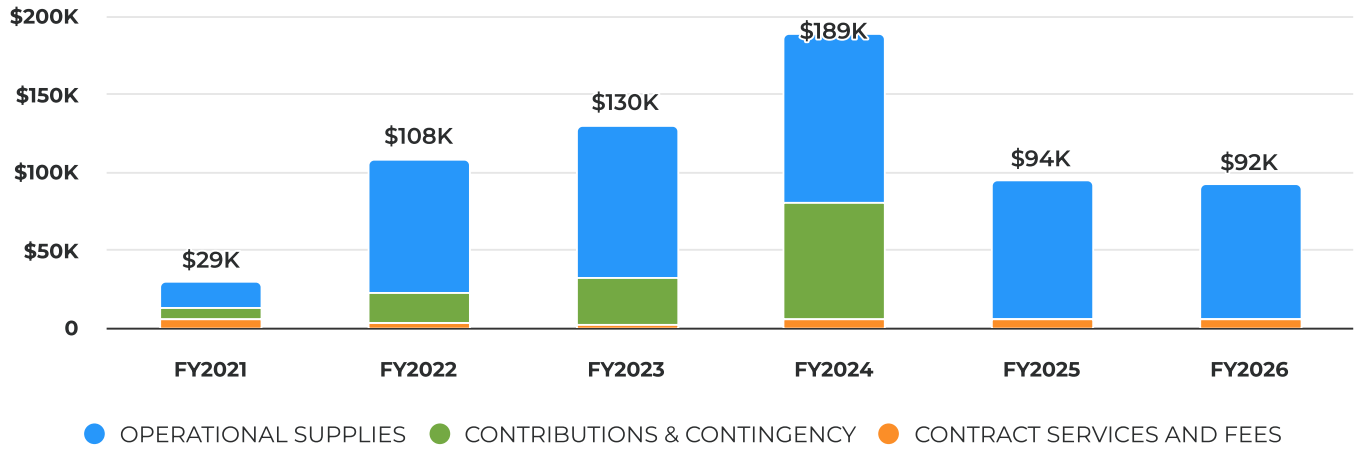
● Special Revenue **\$92,100** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$65,306.99	\$94,100.00	\$92,100.00	-2.13%
Total Expenditures	\$65,306.99	\$94,100.00	\$92,100.00	-2.13%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

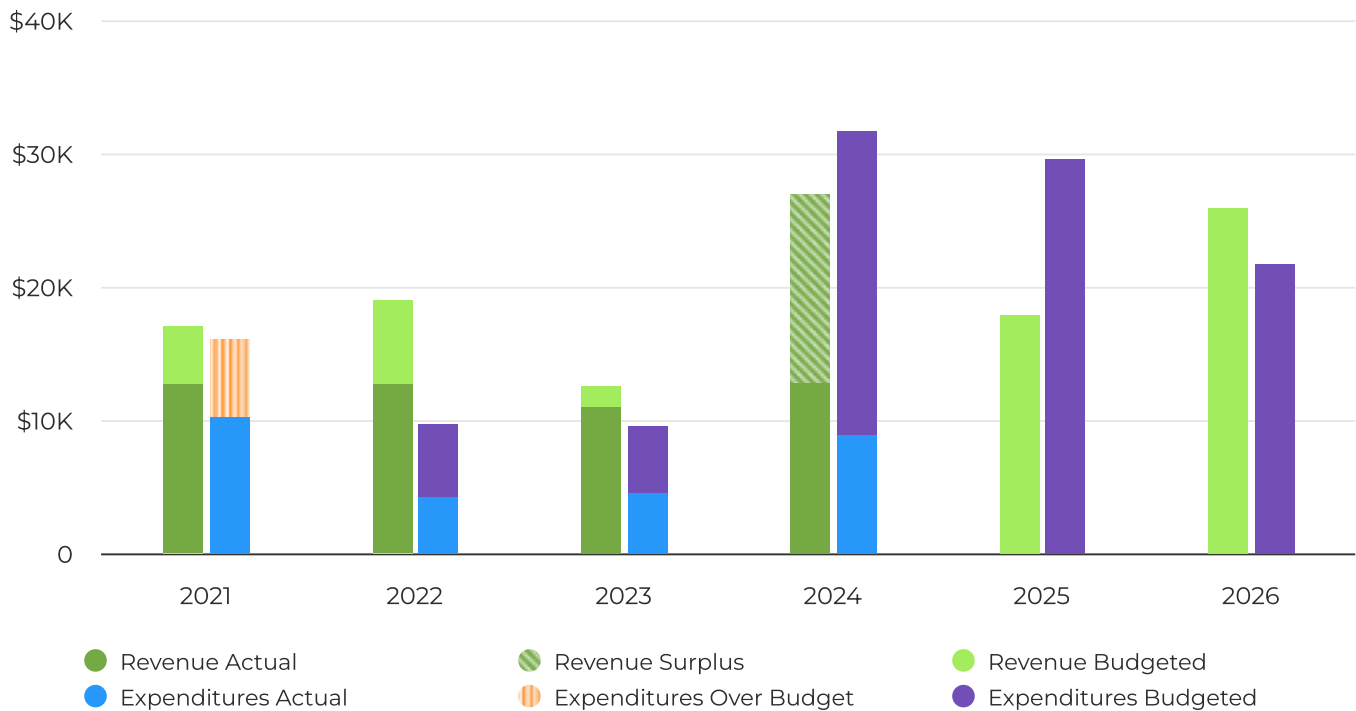
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
OPERATIONAL SUPPLIES	\$62,794.96	\$89,100.00	\$87,100.00	-2.24%
CONTRACT SERVICES AND FEES	\$2,512.03	\$5,000.00	\$5,000.00	0.00%
Total Expenditures	\$65,306.99	\$94,100.00	\$92,100.00	-2.13%

Municipal Court Special Fee

Summary

An assessment fee is charged against all defendants convicted of a misdemeanor charge in which these fees must be used for security devices or services in buildings, housing the municipal court, and for upgrading technology hardware or services.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

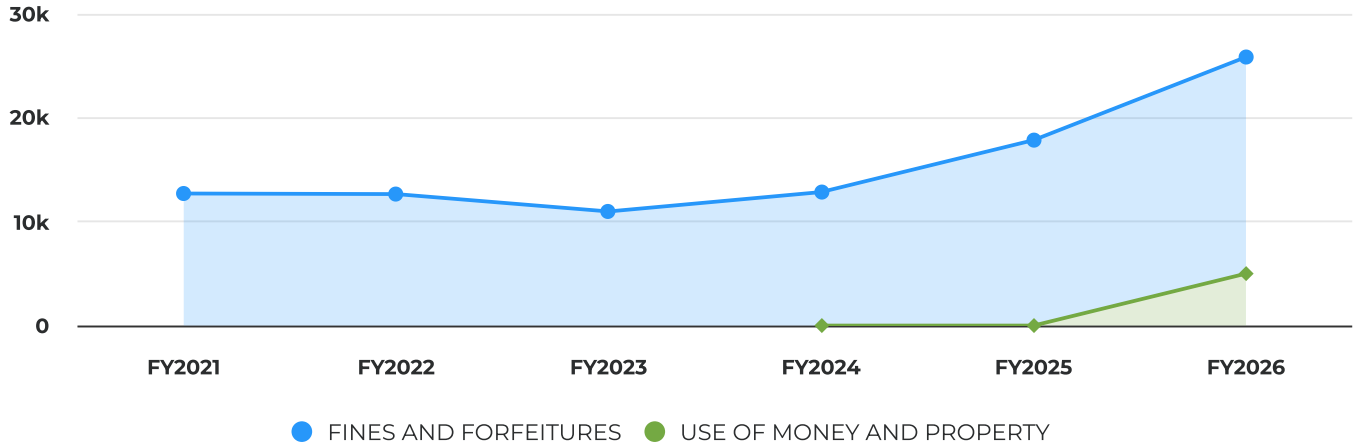
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$105,411.00	\$105,411.00	\$124,515.87
Revenues			
FINES AND FORFEITURES	\$24,767.91	\$17,850.00	\$20,850.00
USE OF MONEY AND PROPERTY	\$1,403.73	-	\$5,000.00
Total Revenues	\$26,171.64	\$17,850.00	\$25,850.00
Expenditures			
EMPLOYEE SERVICES	\$2,336.41	\$9,642.00	\$9,642.00
OPERATIONAL SUPPLIES	\$5,504.19	\$6,000.00	-
CONTRACT SERVICES AND FEES	\$2,778.21	\$14,000.00	\$12,110.00
Total Expenditures	\$10,618.81	\$29,642.00	\$21,752.00
Total Revenues Less Expenditures	\$15,552.83	-\$11,792.00	\$4,098.00

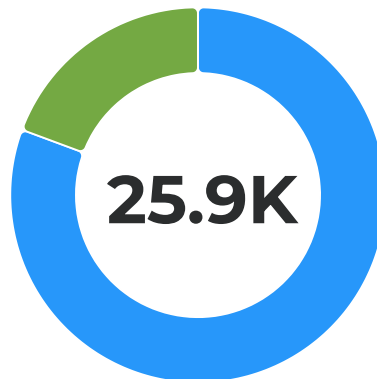
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Ending Fund Balance	\$120,963.83	\$93,619.00	\$128,613.87

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



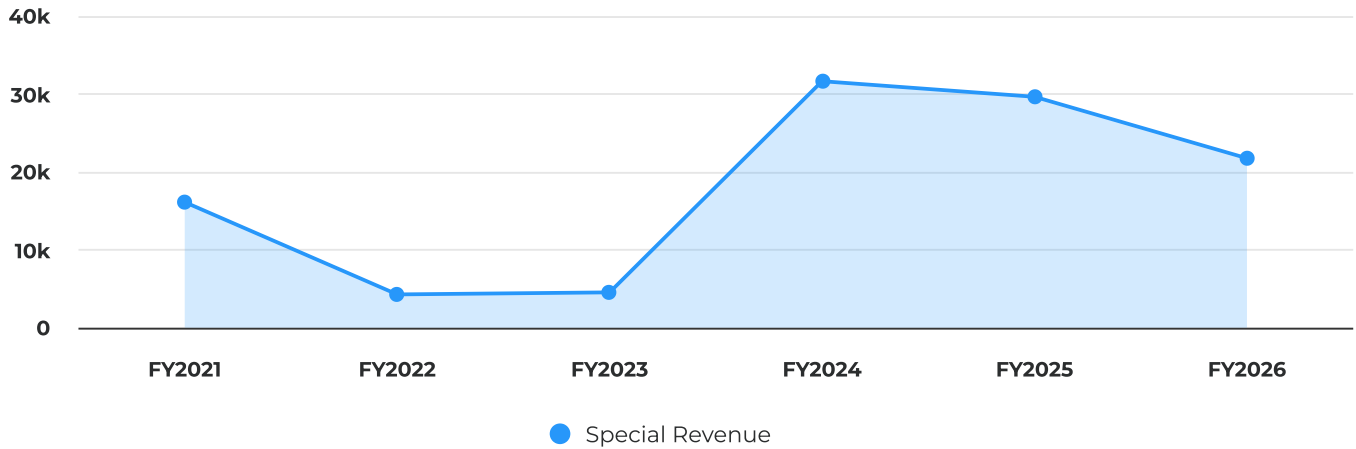
● FINES AND FORFEITURES	\$20,850	80.66%
● USE OF MONEY AND PROPERTY	\$5,000	19.34%

Revenues by Revenue Source

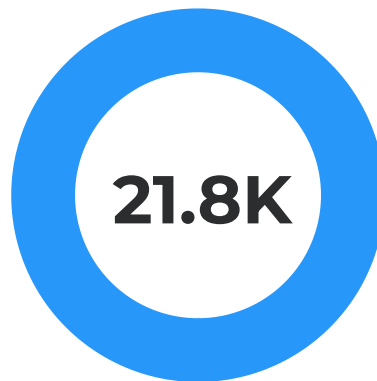
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
FINES AND FORFEITURES	\$24,767.91	\$17,850.00	\$20,850.00	16.81%
USE OF MONEY AND PROPERTY	\$1,403.73	-	\$5,000.00	-
Total Revenues	\$26,171.64	\$17,850.00	\$25,850.00	44.82%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



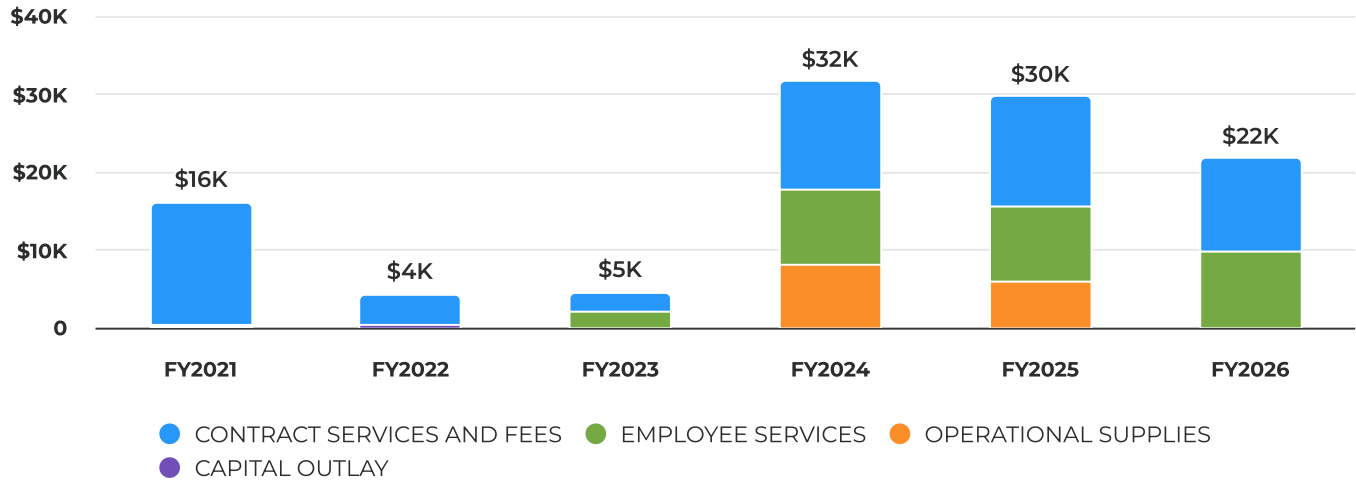
● Special Revenue **\$21,752** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$10,618.81	\$29,642.00	\$21,752.00	-26.62%
Total Expenditures	\$10,618.81	\$29,642.00	\$21,752.00	-26.62%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$2,336.41	\$9,642.00	\$9,642.00	0.00%
OPERATIONAL SUPPLIES	\$5,504.19	\$6,000.00	-	-100.00%
CONTRACT SERVICES AND FEES	\$2,778.21	\$14,000.00	\$12,110.00	-13.50%
Total Expenditures	\$10,618.81	\$29,642.00	\$21,752.00	-26.62%

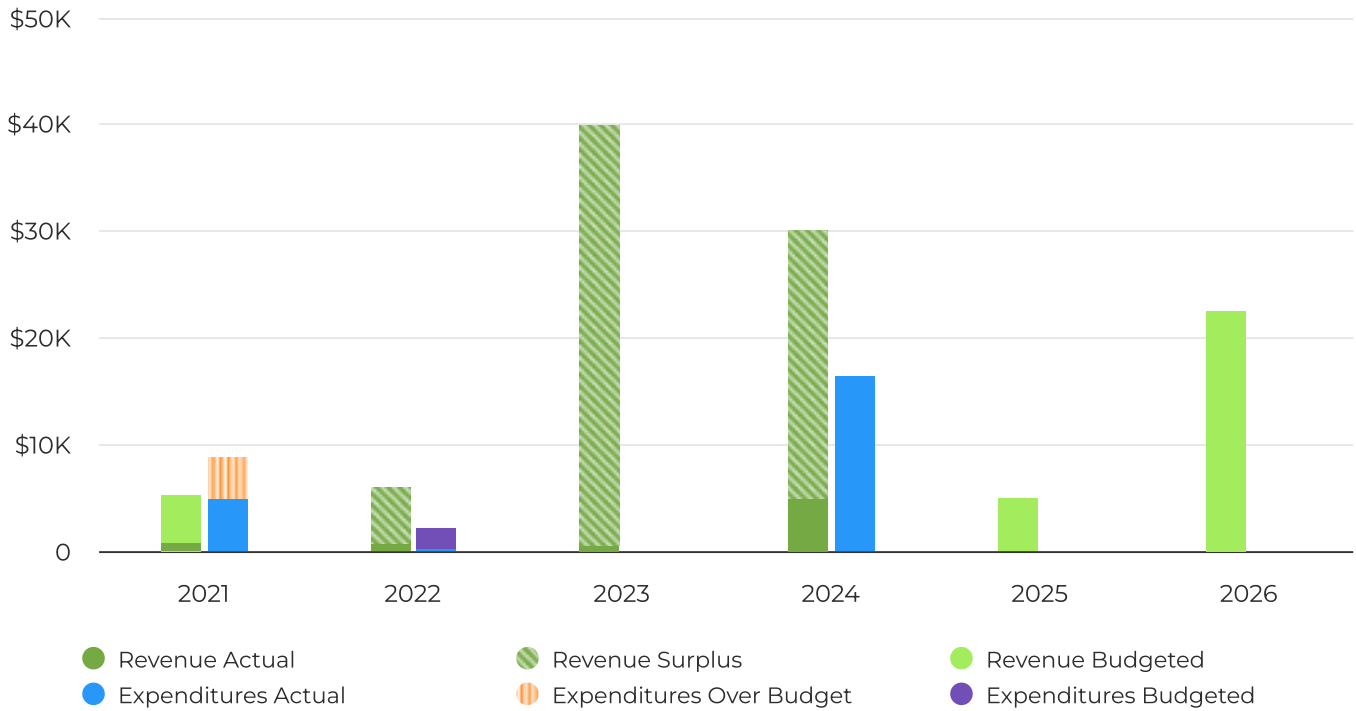
Library Grant/Donation Fund

The purpose of the fund is to track grants and donations to the library that will be spent on library activities and operations. I

Summary

The purpose of the fund is to track grants and donations to the library that will be spent on library activities and operations. It is difficult to anticipate what grants and donations will be received in any given year.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

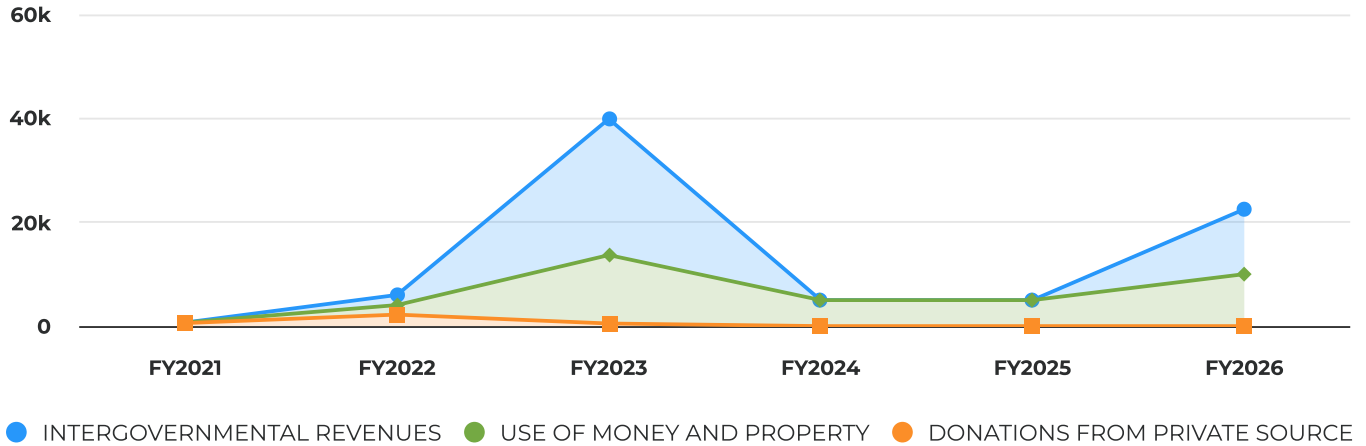
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$371,073.85	\$371,073.85	\$381,241.75
Revenues			
INTERGOVERNMENTAL REVENUES	\$14,300.00	-	\$12,500.00
USE OF MONEY AND PROPERTY	\$11,423.49	\$5,000.00	\$10,000.00
DONATIONS FROM PRIVATE SOURCE	\$1,321.44	-	-
Total Revenues	\$27,044.93	\$5,000.00	\$22,500.00
Expenditures			
OPERATIONAL SUPPLIES	\$2,433.17	-	-

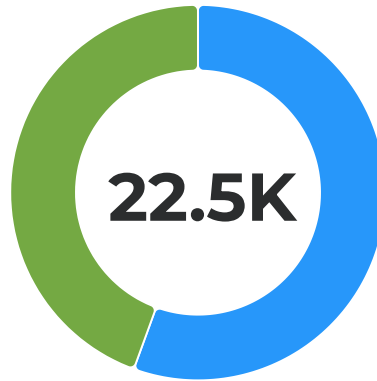
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
CONTRACT SERVICES AND FEES	\$6,985.00	-	-
Total Expenditures	\$9,418.17	-	-
Total Revenues Less Expenditures	\$17,626.76	\$5,000.00	\$22,500.00
Ending Fund Balance	\$388,700.61	\$376,073.85	\$403,741.75

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



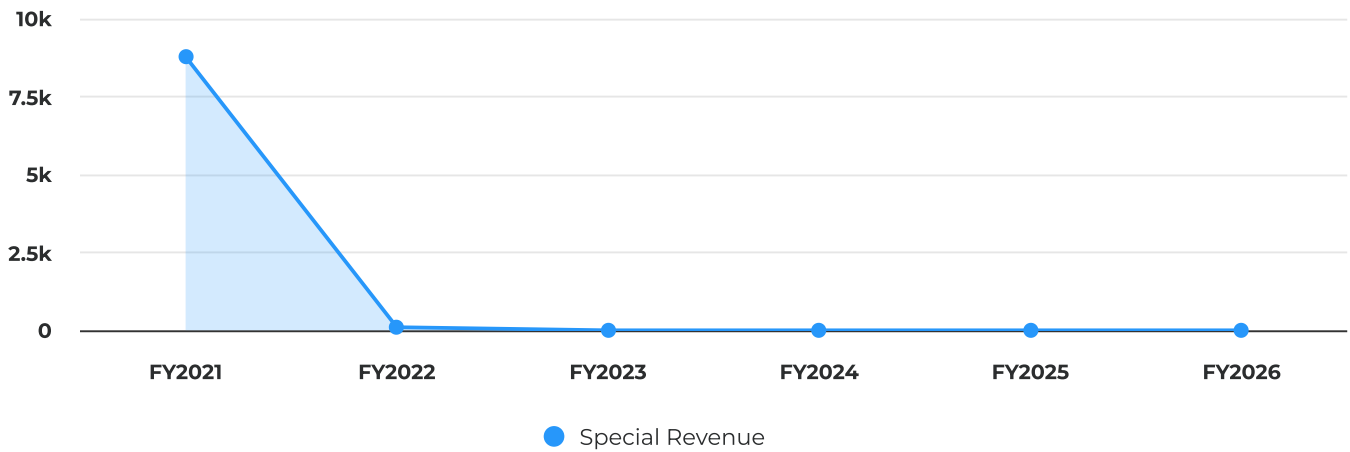
● INTERGOVERNMENTAL REVENUES	\$12,500	55.56%
● USE OF MONEY AND PROPERTY	\$10,000	44.44%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
INTERGOVERNMENTAL REVENUES	\$14,300.00	-	\$12,500.00	-
USE OF MONEY AND PROPERTY	\$11,423.49	\$5,000.00	\$10,000.00	100.00%
DONATIONS FROM PRIVATE SOURCE	\$1,321.44	-	-	-
Total Revenues	\$27,044.93	\$5,000.00	\$22,500.00	350.00%

Expenditures by Function

Historical Expenditures by Function

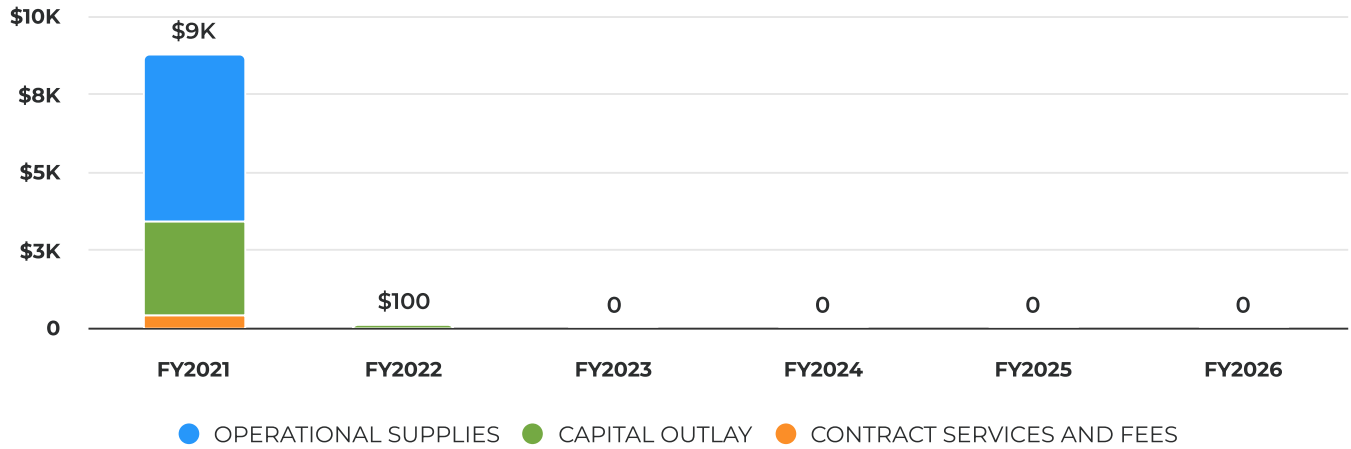


Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Special Revenue	\$9,418.17	-	-	-
Total Expenditures	\$9,418.17	-	-	-

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

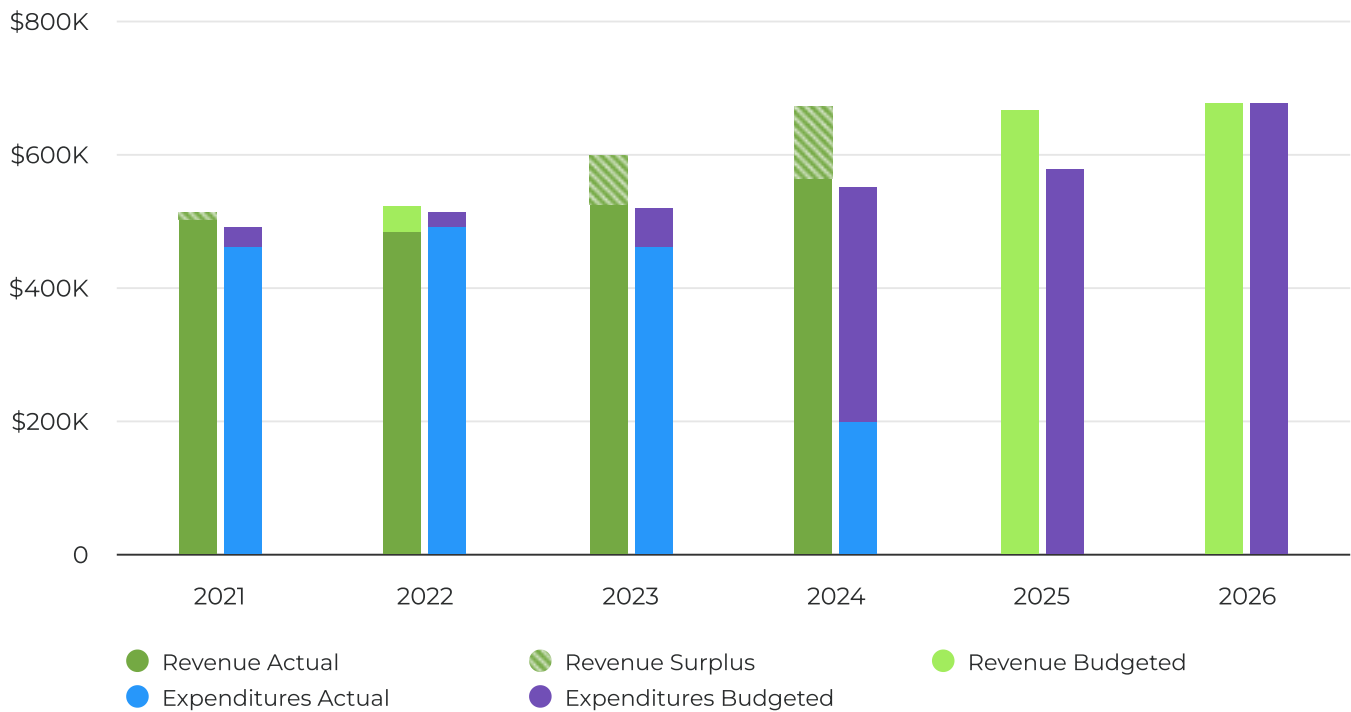
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
OPERATIONAL SUPPLIES	\$2,433.17	-	-	-
CONTRACT SERVICES AND FEES	\$6,985.00	-	-	-
Total Expenditures	\$9,418.17	-	-	-

Municipal Utility Drainage System (MDUS)

Summary

The City Council established a rate for a Municipal Drainage Utility System (MDUS) beginning in 2006. Current legislation allows a City to collect a fee to address drainage related issues in the community including localized flooding, emergency operations, and the cost of providing infrastructure and facilities that permit the safe drainage of storm water. Chapter 552.041 of the Texas Local Government Code provides strict guidelines on determining a rate that must be equitable, fair and reasonable among all customer classes.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

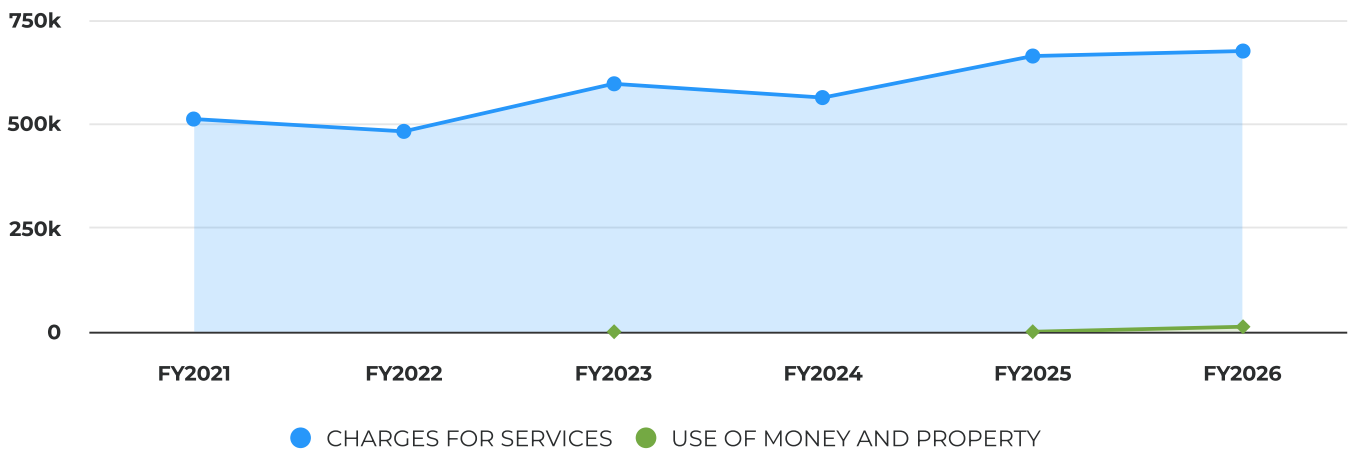
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$446,542.54	\$446,542.54	\$819,913.55
Revenues			
CHARGES FOR SERVICES	\$559,881.29	\$663,500.00	\$663,500.00
USE OF MONEY AND PROPERTY	\$9,389.23	-	\$12,000.00
Total Revenues	\$569,270.52	\$663,500.00	\$675,500.00
Expenditures			
EMPLOYEE SERVICES	\$253,538.06	\$288,380.00	\$318,476.00
OPERATIONAL SUPPLIES	\$5,345.23	\$30,000.00	\$30,000.00
FACILITIES OPERATIONS/MAINTENANCE	\$17,293.78	\$15,000.00	\$15,000.00

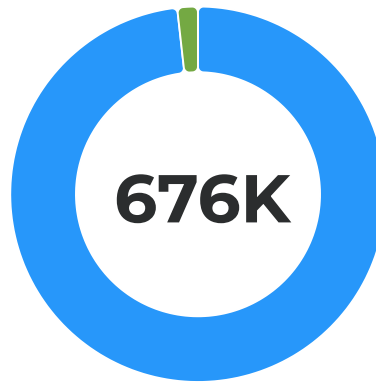
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
EQUIPMENT OPERATIONS/MAINTENANCE	-	-	\$9,360.00
CONTRACT SERVICES AND FEES	\$16,758.48	\$145,000.00	\$302,664.00
DEPRECIATION/BAD DEBT EXPENSE	\$328.23	\$150.00	-
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	-
Total Expenditures	\$393,263.78	\$578,530.00	\$675,500.00
Total Revenues Less Expenditures	\$176,006.74	\$84,970.00	-
Ending Fund Balance	\$622,549.28	\$531,512.54	\$819,913.55

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



● CHARGES FOR SERVICES **\$663,500** 98.22%
● USE OF MONEY AND PROPERTY **\$12,000** 1.78%

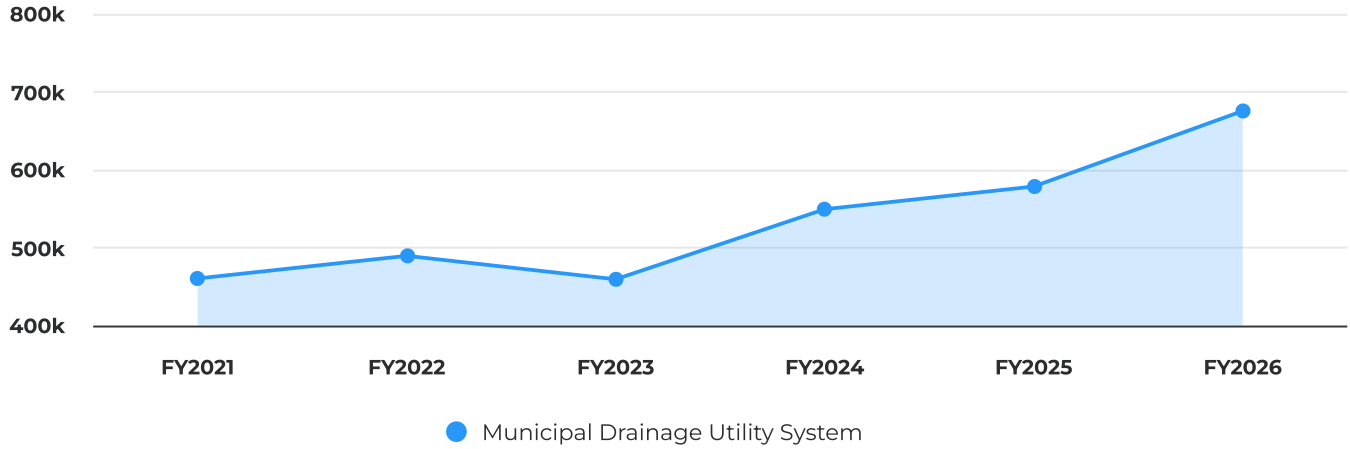
Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CHARGES FOR SERVICES	\$559,881.29	\$663,500.00	\$663,500.00	0.00%
USE OF MONEY AND PROPERTY	\$9,389.23	-	\$12,000.00	-

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Total Revenues	\$569,270.52	\$663,500.00	\$675,500.00	1.81%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



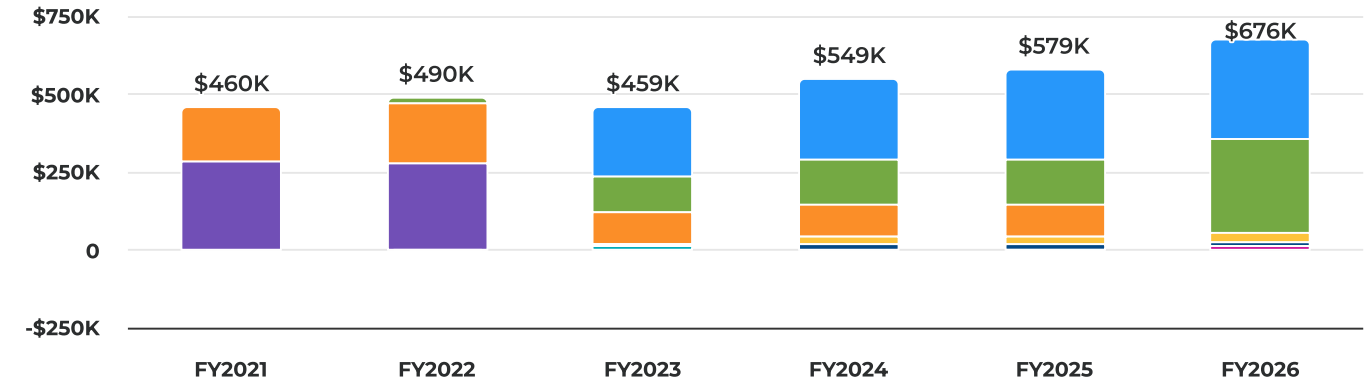
● Municipal Drainage Utility System **\$675,500** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Municipal Drainage Utility System	\$393,263.78	\$578,530.00	\$675,500.00	16.76%
Total Expenditures	\$393,263.78	\$578,530.00	\$675,500.00	16.76%

Expenditures by Expense Type

Historical Expenditures by Expense Type



- EMPLOYEE SERVICES
- DEBT SERVICE
- CONTRACT SERVICES AND FEES
- OPERATIONAL SUPPLIES
- CONTRIBUTIONS & CONTINGENCY
- FACILITIES OPERATIONS/MAINTENANCE
- DEPRECIATION/BAD DEBT EXPENSE
- EQUIPMENT OPERATIONS/MAINTENANCE

Expenditures by Expense Type

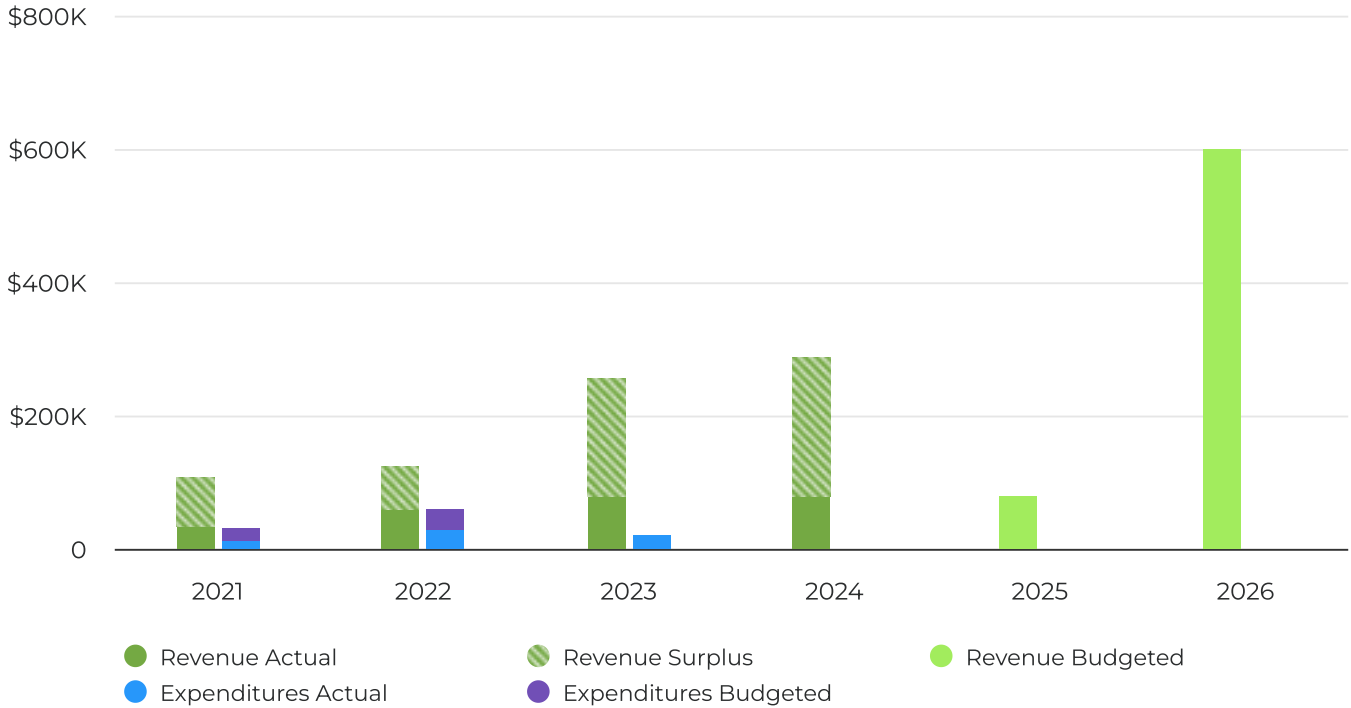
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$253,538.06	\$288,380.00	\$318,476.00	10.44%
OPERATIONAL SUPPLIES	\$5,345.23	\$30,000.00	\$30,000.00	0.00%
FACILITIES OPERATIONS/MAINTENANCE	\$17,293.78	\$15,000.00	\$15,000.00	0.00%
EQUIPMENT OPERATIONS/MAINTENANCE	-	-	\$9,360.00	-
CONTRACT SERVICES AND FEES	\$16,758.48	\$145,000.00	\$302,664.00	108.73%
DEPRECIATION/BAD DEBT EXPENSE	\$328.23	\$150.00	-	-100.00%
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	-	-100.00%
Total Expenditures	\$393,263.78	\$578,530.00	\$675,500.00	16.76%

Roadway Impact Fee

Summary

A roadway assessment imposed by the city upon new development to generate revenue for funding or recouping the costs of capital improvements necessitated by and attributed to new development within the city.

Revenues vs Expenditures Summary



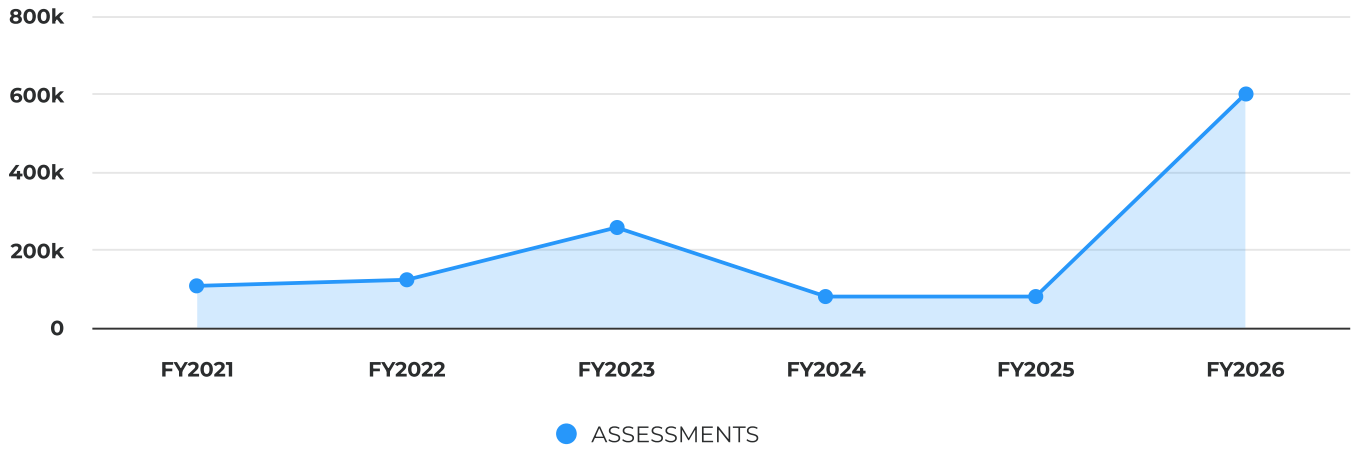
Comprehensive Fund Summary

Comprehensive Fund Summary

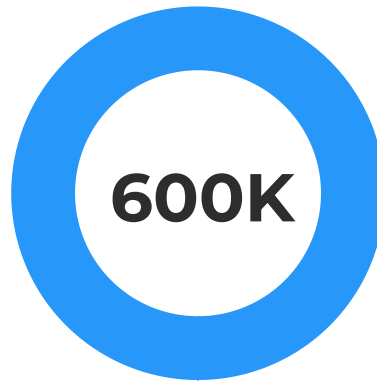
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$724,055.22	\$724,055.22	\$985,783.18
Revenues			
ASSESSMENTS	\$593,614.64	\$80,000.00	\$600,000.00
USE OF MONEY AND PROPERTY	\$15,784.79	-	-
Total Revenues	\$609,399.43	\$80,000.00	\$600,000.00
Expenditures			
Total Expenditures	-	-	-
Total Revenues Less Expenditures	\$609,399.43	\$80,000.00	\$600,000.00
Ending Fund Balance	\$1,333,454.65	\$804,055.22	\$1,585,783.18

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



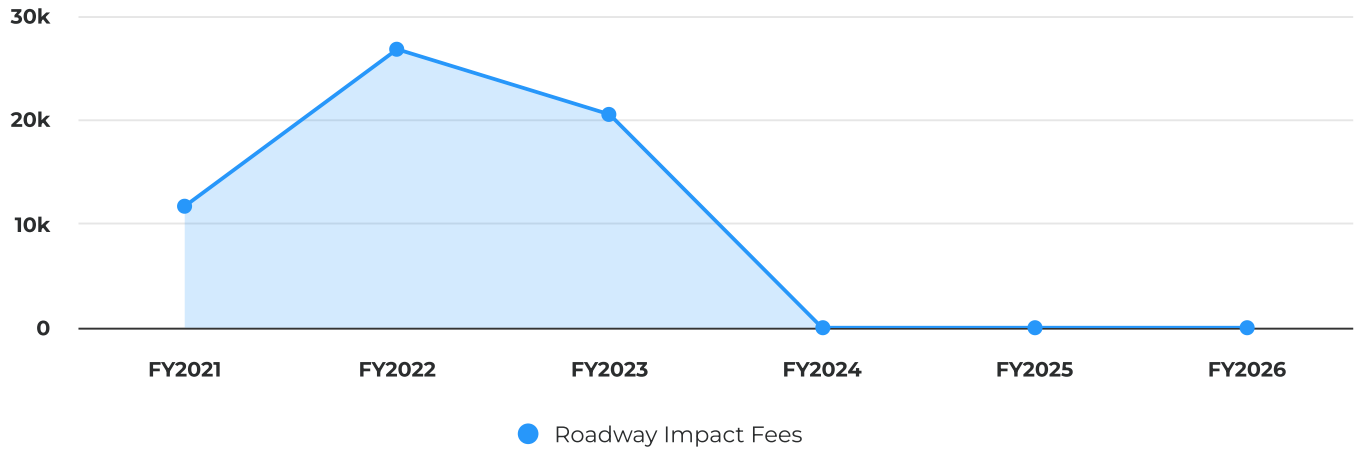
● ASSESSMENTS \$600,000 100.00%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
ASSESSMENTS	\$593,614.64	\$80,000.00	\$600,000.00	650.00%
USE OF MONEY AND PROPERTY	\$15,784.79	-	-	-
Total Revenues	\$609,399.43	\$80,000.00	\$600,000.00	650.00%

Expenditures by Function

Historical Expenditures by Function

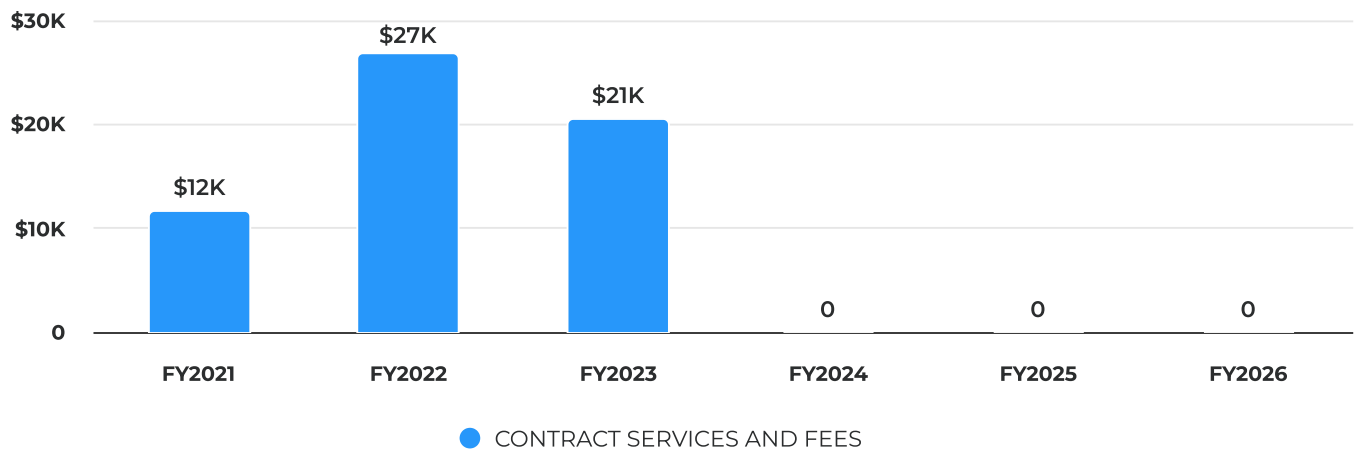


Expenditures by Function

No data available

Expenditures by Expense Type

Historical Expenditures by Expense Type



Transportation User Fee (T.U.F.)

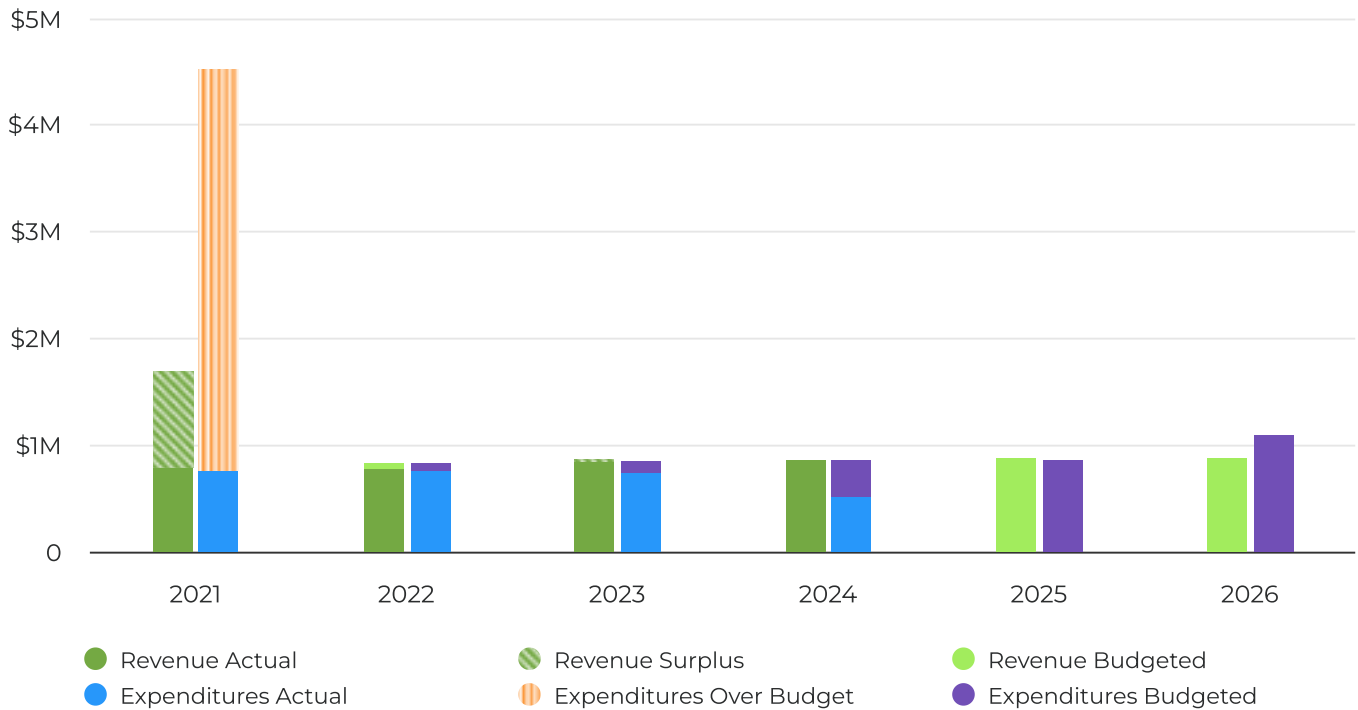
Summary

The City Council established a rate for a Transportation User Fee (TUF) beginning in 2016 for residents and businesses located inside the city limits.

The T.U.F. is structured in separate flat rates for commercial and residential units within the City limits. The assessed fee for residential units will be \$8 a month and for commercial units will be based on a six-tier structure ranging from \$25 to \$133 based on size and trip generation factors.

The T.U.F. establishes a dedicated revenue source in which the money raised can only be used for street repair, reconstruction and maintenance as well as sidewalk maintenance. The projected revenue that will be generated from the TUF is estimated to be more than approximately \$800,000 per year.

Revenues vs Expenditures Summary



Comprehensive Fund Summary

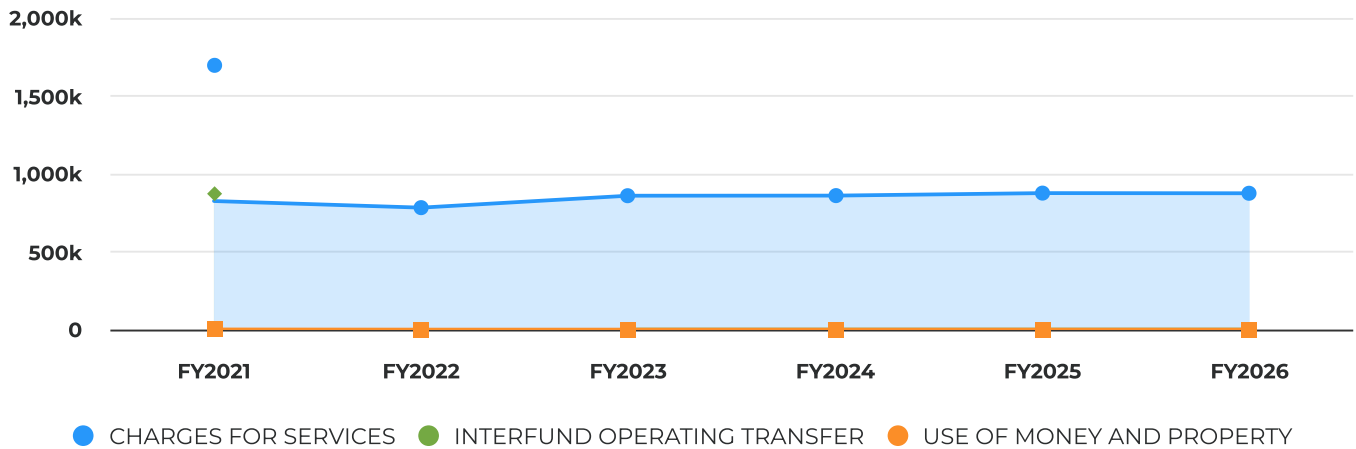
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$1,675,705.08	\$1,675,705.08	\$2,052,576.95
Revenues			
INTERGOVERNMENTAL REVENUES	\$22,245.72	-	-
CHARGES FOR SERVICES	\$735,534.32	\$876,000.00	\$875,000.00
USE OF MONEY AND PROPERTY	\$21,675.94	-	-

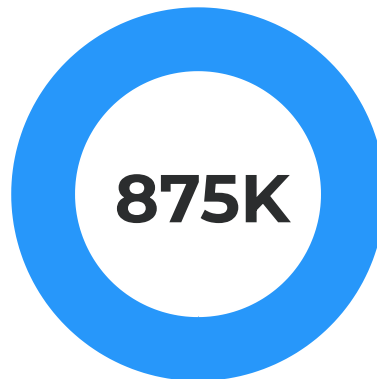
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
INTERFUND OPERATING TRANSFER	\$245.28	-	-
Total Revenues	\$779,701.26	\$876,000.00	\$875,000.00
Expenditures			
EMPLOYEE SERVICES	\$120,040.47	\$209,772.00	\$211,516.00
OPERATIONAL SUPPLIES	\$402,019.89	\$533,000.00	\$840,099.00
CONTRACT SERVICES AND FEES	-	\$25,000.00	\$25,000.00
DEPRECIATION/BAD DEBT EXPENSE	\$642.20	\$100.00	-
CAPITAL OUTLAY	-	-	\$20,000.00
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	-
Total Expenditures	\$622,702.56	\$867,872.00	\$1,096,615.00
Total Revenues Less Expenditures	\$156,998.70	\$8,128.00	-\$221,615.00
Ending Fund Balance	\$1,832,703.78	\$1,683,833.08	\$1,830,961.95

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



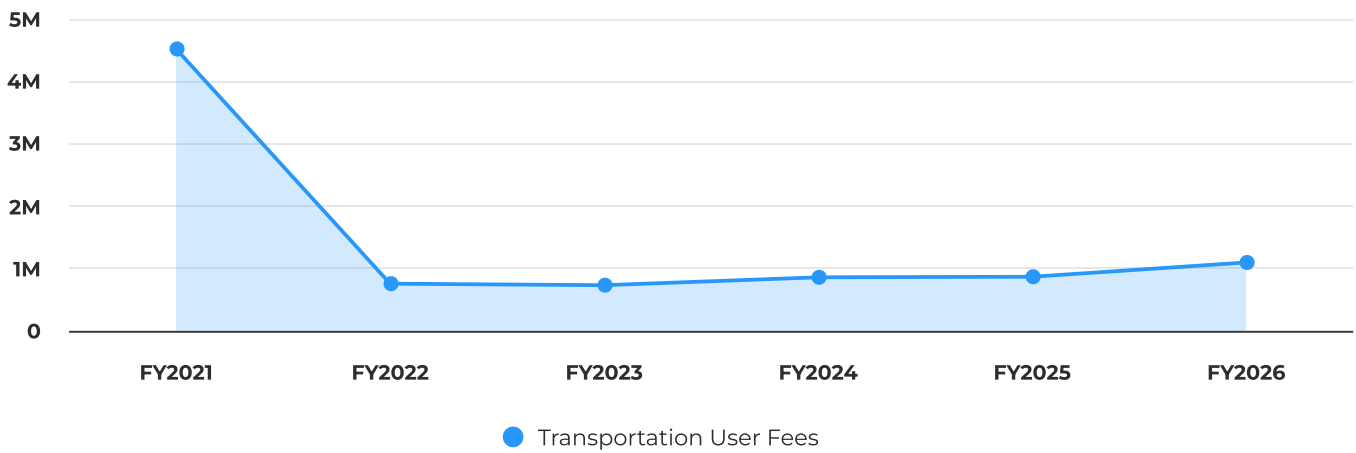
● CHARGES FOR SERVICES **\$875,000** 100.00%

Revenues by Revenue Source

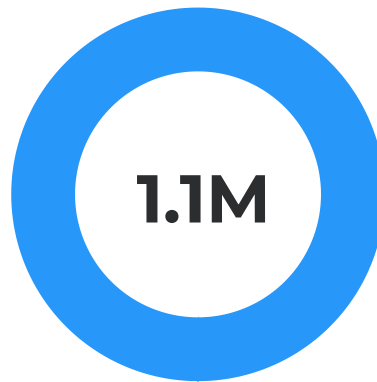
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
INTERGOVERNMENTAL REVENUES	\$22,245.72	-	-	-
CHARGES FOR SERVICES	\$735,534.32	\$876,000.00	\$875,000.00	-0.11%
USE OF MONEY AND PROPERTY	\$21,675.94	-	-	-
INTERFUND OPERATING TRANSFER	\$245.28	-	-	-
Total Revenues	\$779,701.26	\$876,000.00	\$875,000.00	-0.11%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



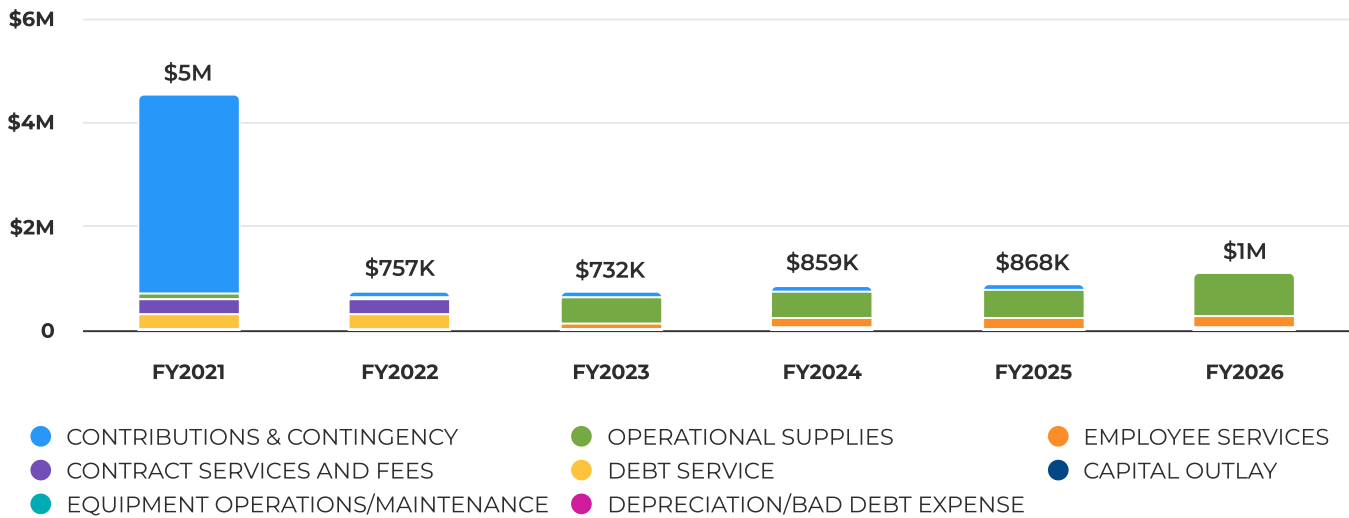
● Transportation User Fees **\$1,096,615** 100.00%

Expenditures by Function

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Transportation User Fees	\$622,702.56	\$867,872.00	\$1,096,615.00	26.36%
Total Expenditures	\$622,702.56	\$867,872.00	\$1,096,615.00	26.36%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

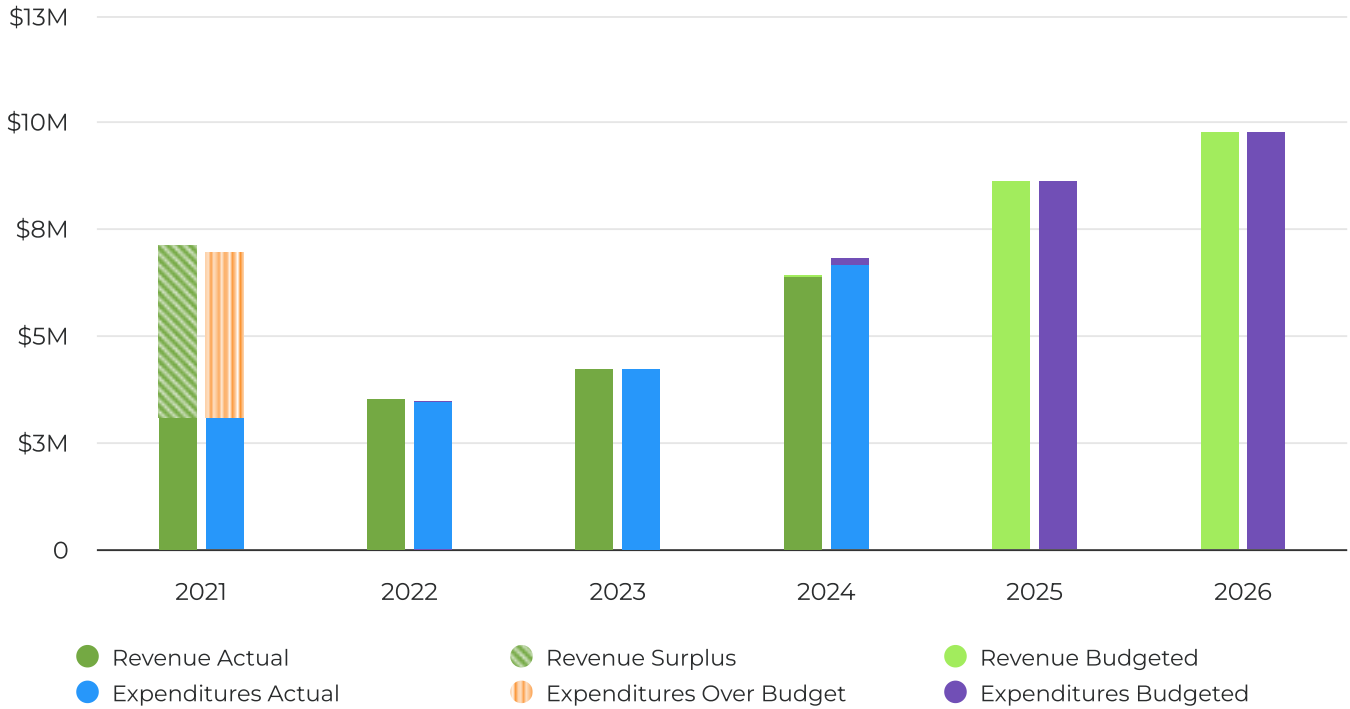
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$120,040.47	\$209,772.00	\$211,516.00	0.83%
OPERATIONAL SUPPLIES	\$402,019.89	\$533,000.00	\$840,099.00	57.62%
CONTRACT SERVICES AND FEES	-	\$25,000.00	\$25,000.00	0.00%
DEPRECIATION/BAD DEBT EXPENSE	\$642.20	\$100.00	-	-100.00%
CAPITAL OUTLAY	-	-	\$20,000.00	-
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	-	-100.00%
Total Expenditures	\$622,702.56	\$867,872.00	\$1,096,615.00	26.36%

Debt Service Fund

Summary

Accounts for the accumulation of resources and payments for general long-term debt principal and interest.

Revenues vs Expenditures Summary



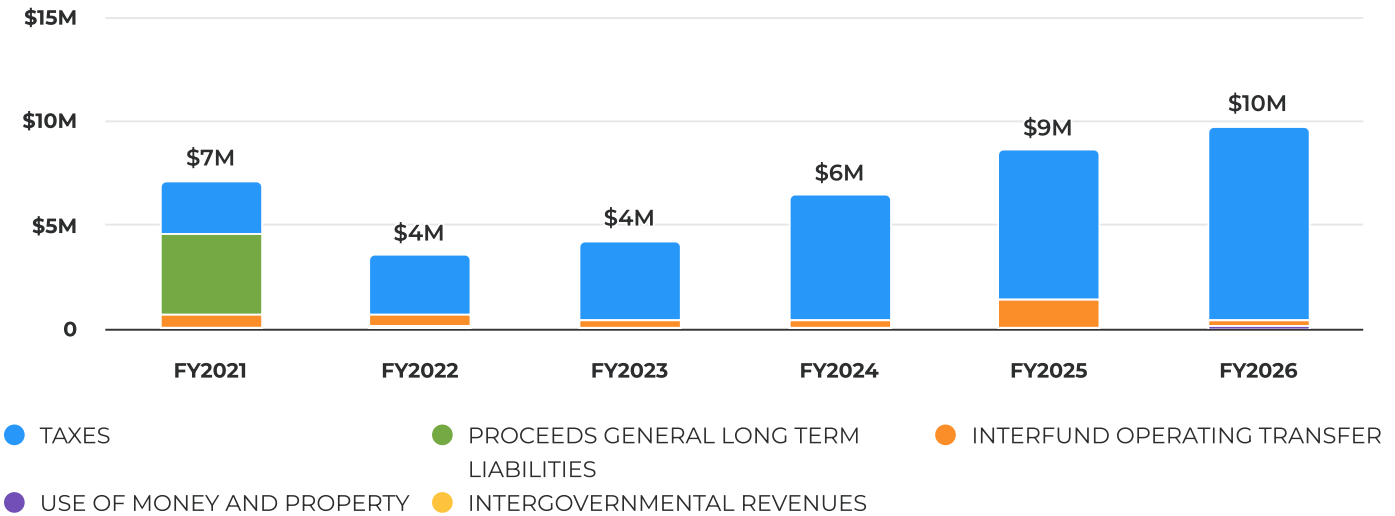
Comprehensive Fund Summary

Comprehensive Fund Summary

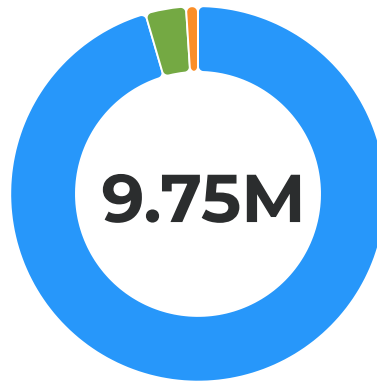
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$1,310,193.77	\$1,310,193.77	\$1,303,945.56
Revenues			
TAXES	\$8,669,666.51	\$7,268,000.00	\$9,307,604.00
USE OF MONEY AND PROPERTY	\$132,446.76	\$70,000.00	\$100,000.00
INTERFUND OPERATING TRANSFER	\$340,350.00	\$1,290,350.00	\$341,800.00
Total Revenues	\$9,142,463.27	\$8,628,350.00	\$9,749,404.00
Expenditures			
CONTRACT SERVICES AND FEES	\$15,420.70	\$6,000.00	\$6,000.00
DEBT SERVICE	\$2,454,734.05	\$8,624,400.00	\$9,743,404.00
Total Expenditures	\$2,470,154.75	\$8,630,400.00	\$9,749,404.00
Total Revenues Less Expenditures	\$6,672,308.52	-\$2,050.00	-
Ending Fund Balance	\$7,982,502.29	\$1,308,143.77	\$1,303,945.56

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



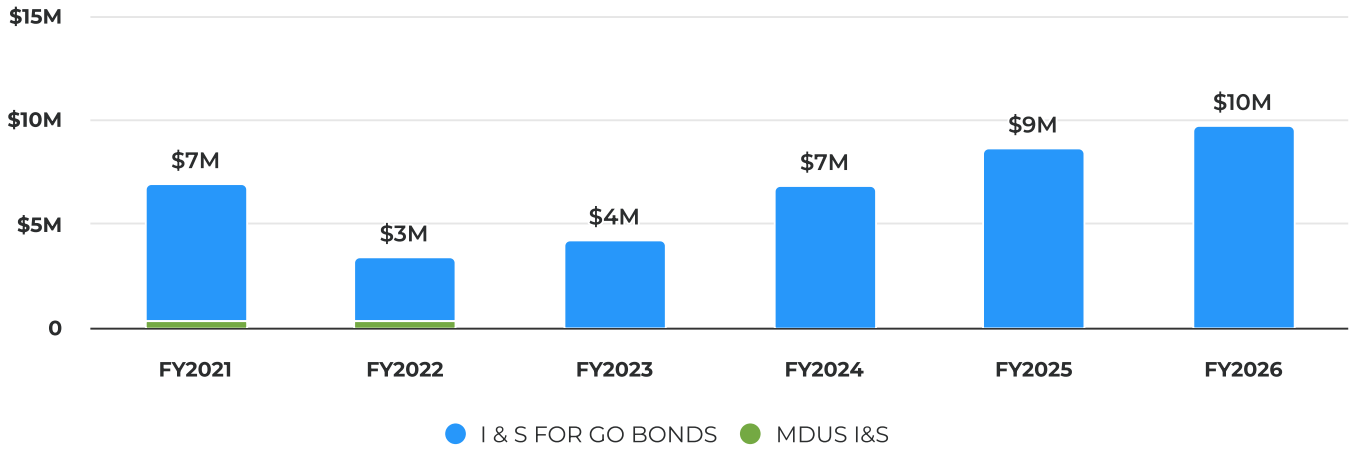
TAXES	\$9,307,604	95.47%
INTERFUND OPERATING TRANSFER	\$341,800	3.51%
USE OF MONEY AND PROPERTY	\$100,000	1.03%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TAXES	\$8,669,666.51	\$7,268,000.00	\$9,307,604.00	28.06%
USE OF MONEY AND PROPERTY	\$132,446.76	\$70,000.00	\$100,000.00	42.86%
INTERFUND OPERATING TRANSFER	\$340,350.00	\$1,290,350.00	\$341,800.00	-73.51%
Total Revenues	\$9,142,463.27	\$8,628,350.00	\$9,749,404.00	12.99%

Expenditures by Fund

Historical Expenditures by Fund

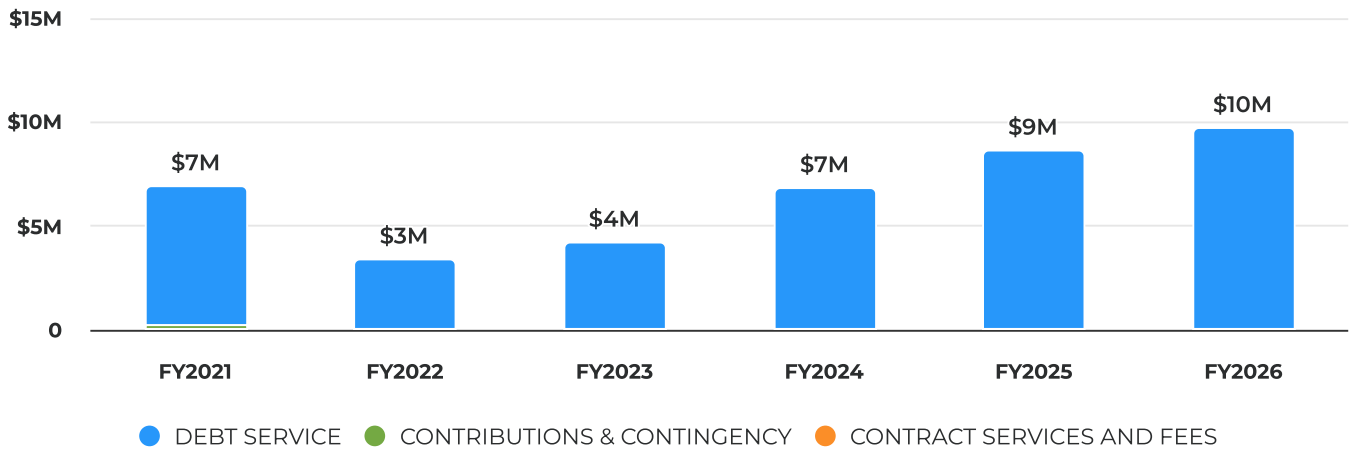


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
I & S FOR GO BONDS	\$2,470,154.75	\$8,630,400.00	\$9,749,404.00	12.97%
Total Expenditures	\$2,470,154.75	\$8,630,400.00	\$9,749,404.00	12.97%

Expenditures by Expense Type

Historical Expenditures by Expense Type



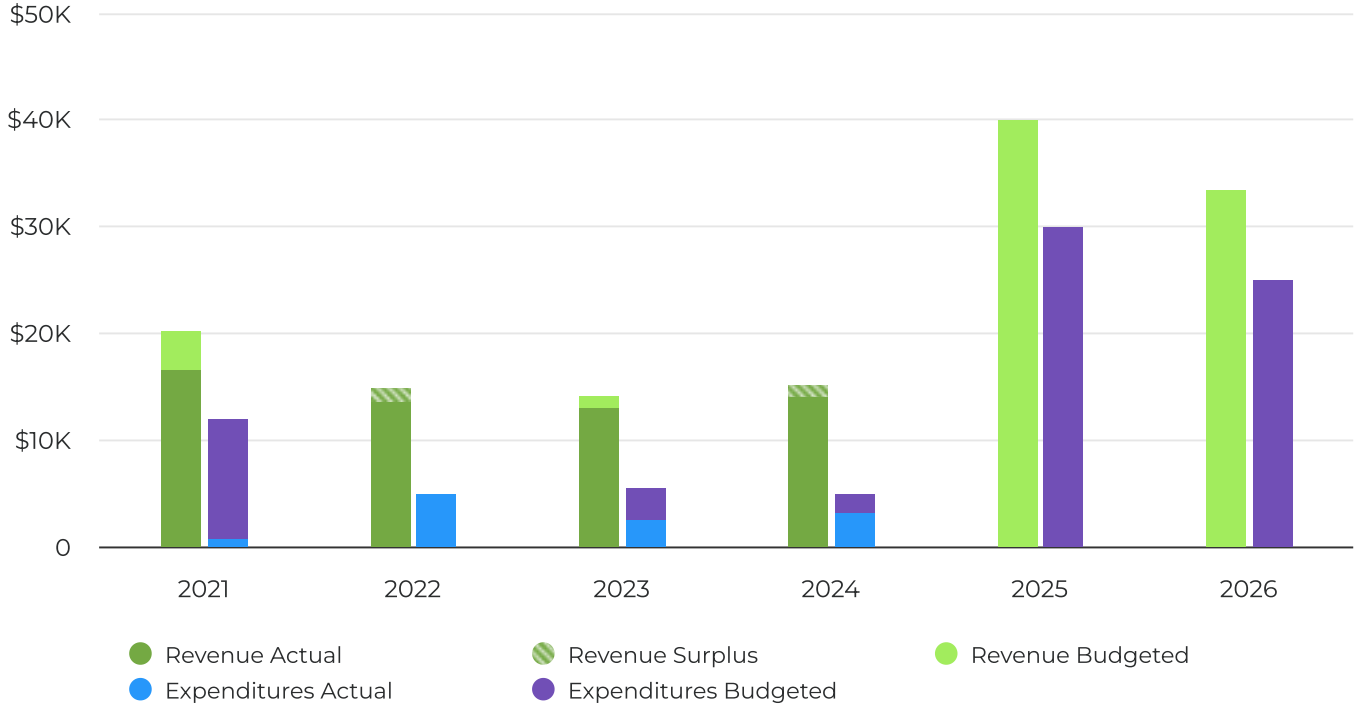
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$15,420.70	\$6,000.00	\$6,000.00	0.00%
DEBT SERVICE	\$2,454,734.05	\$8,624,400.00	\$9,743,404.00	12.97%
Total Expenditures	\$2,470,154.75	\$8,630,400.00	\$9,749,404.00	12.97%

Cemetery Permanent Fund

Summary

Revenues vs Expenditures Summary



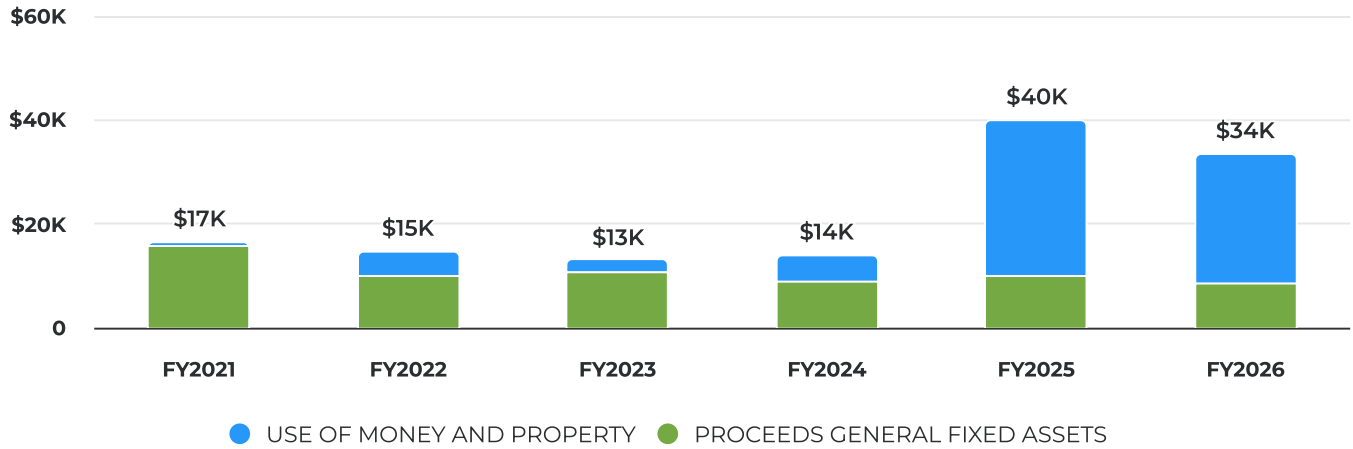
Comprehensive Fund Summary

Comprehensive Fund Summary

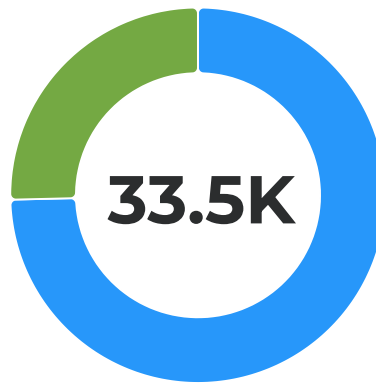
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$733,569.45	\$733,569.45	\$745,747.82
Revenues			
USE OF MONEY AND PROPERTY	\$26,000.41	\$30,000.00	\$25,000.00
PROCEEDS GENERAL FIXED ASSETS	\$10,890.00	\$10,000.00	\$8,500.00
Total Revenues	\$36,890.41	\$40,000.00	\$33,500.00
Expenditures			
CONTRIBUTIONS & CONTINGENCY	\$25,207.60	\$30,000.00	\$25,000.00
Total Expenditures	\$25,207.60	\$30,000.00	\$25,000.00
Total Revenues Less Expenditures	\$11,682.81	\$10,000.00	\$8,500.00
Ending Fund Balance	\$745,252.26	\$743,569.45	\$754,247.82

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



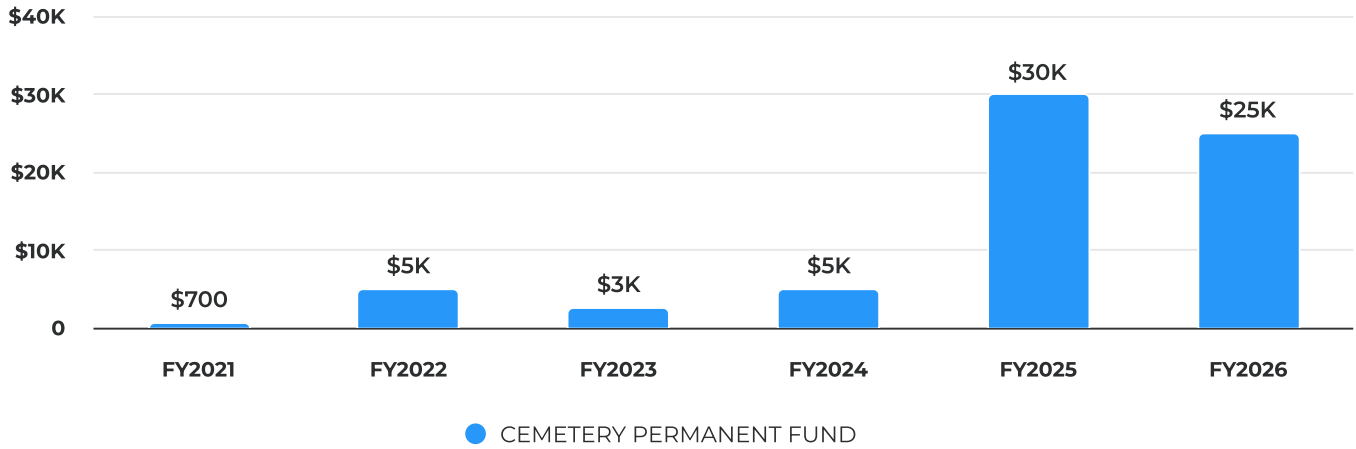
● USE OF MONEY AND PROPERTY	\$25,000	74.63%
● PROCEEDS GENERAL FIXED ASSETS	\$8,500	25.37%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$26,000.41	\$30,000.00	\$25,000.00	-16.67%
PROCEEDS GENERAL FIXED ASSETS	\$10,890.00	\$10,000.00	\$8,500.00	-15.00%
Total Revenues	\$36,890.41	\$40,000.00	\$33,500.00	-16.25%

Expenditures by Fund

Historical Expenditures by Fund

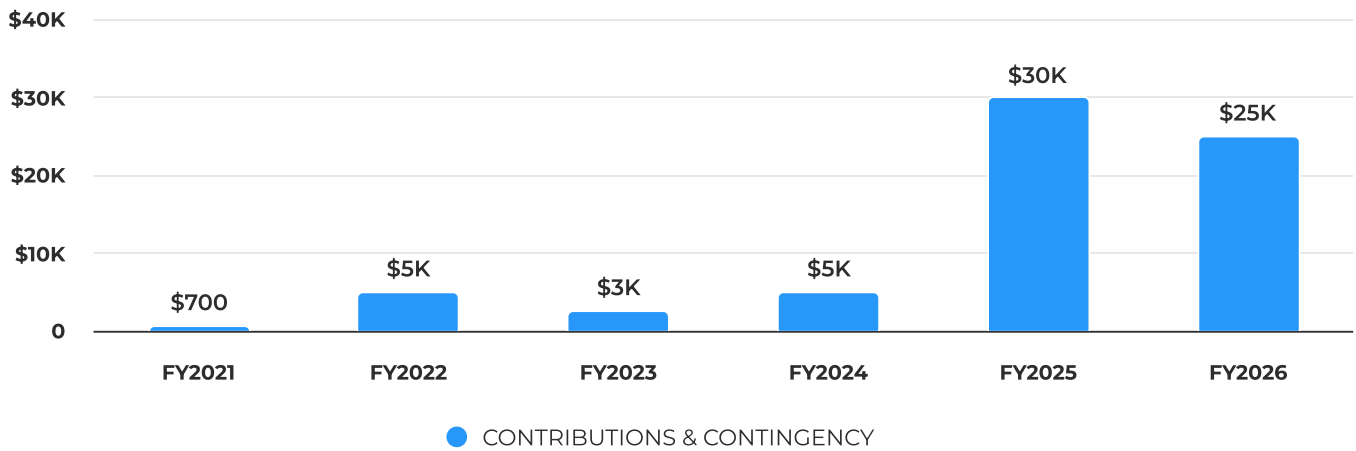


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CEMETERY PERMANENT FUND	\$25,207.60	\$30,000.00	\$25,000.00	-16.67%
Total Expenditures	\$25,207.60	\$30,000.00	\$25,000.00	-16.67%

Expenditures by Expense Type

Historical Expenditures by Expense Type



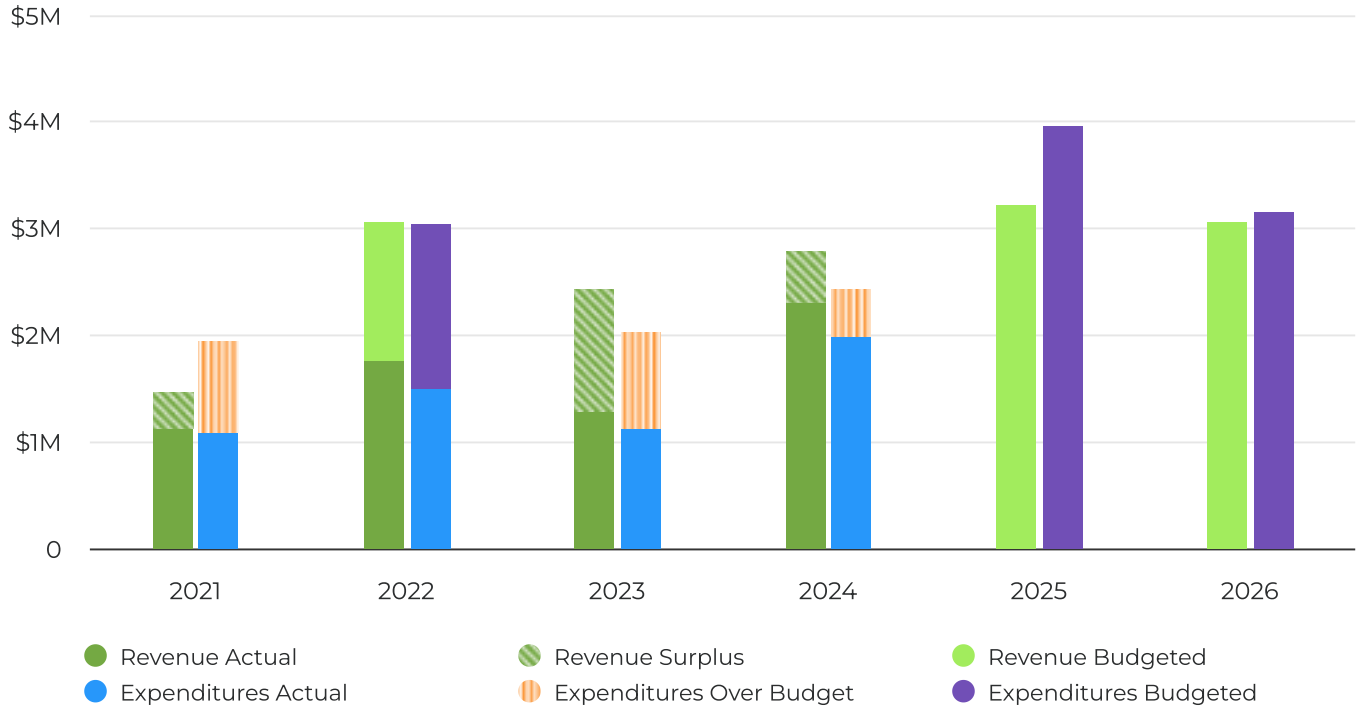
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRIBUTIONS & CONTINGENCY	\$25,207.60	\$30,000.00	\$25,000.00	-16.67%
Total Expenditures	\$25,207.60	\$30,000.00	\$25,000.00	-16.67%

Internal Services

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

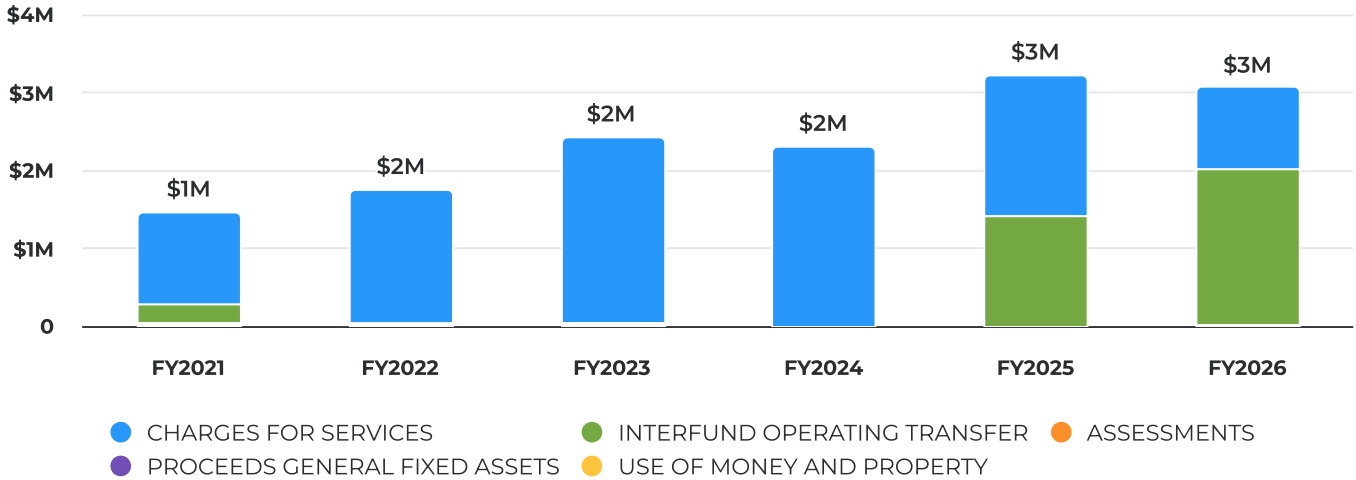
Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$482,758.63	\$482,758.63	\$1,737,442.98
Revenues			
CHARGES FOR SERVICES	\$1,841,096.00	\$1,818,062.00	\$1,056,408.00
ASSESSMENTS	\$27,068.51	-	-
USE OF MONEY AND PROPERTY	\$14,566.80	-	\$14,400.00
INTERFUND OPERATING TRANSFER	-	\$1,400,000.00	\$1,999,088.00
PROCEEDS GENERAL FIXED ASSETS	\$202,556.25	-	-
Total Revenues	\$2,085,287.56	\$3,218,062.00	\$3,069,896.00
Expenditures			
EMPLOYEE SERVICES	\$233,092.90	\$279,834.00	\$287,098.00
OPERATIONAL SUPPLIES	\$10,475.12	\$22,342.00	\$42,188.00
FACILITIES OPERATIONS/MAINTENANCE	\$10,781.21	\$22,003.00	\$17,570.00
EQUIPMENT OPERATIONS/MAINTENANCE	\$492,877.84	\$580,115.00	\$675,580.00
CONTRACT SERVICES AND FEES	\$107,174.86	\$95,664.00	\$118,949.00
CAPITAL OUTLAY	\$2,151,101.04	\$2,710,918.00	\$1,809,759.00

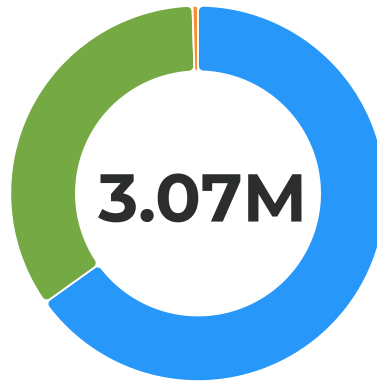
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
DEBT SERVICE	\$185,157.48	\$244,185.00	\$196,029.00
Total Expenditures	\$3,190,660.45	\$3,955,061.00	\$3,147,173.00
Total Revenues Less Expenditures	-\$1,105,372.89	-\$736,999.00	-\$77,277.00
Ending Fund Balance	-\$622,614.26	-\$254,240.37	\$1,660,165.98

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



● INTERFUND OPERATING TRANSFER	\$1,999,088	65.12%
● CHARGES FOR SERVICES	\$1,056,408	34.41%
● USE OF MONEY AND PROPERTY	\$14,400	0.47%

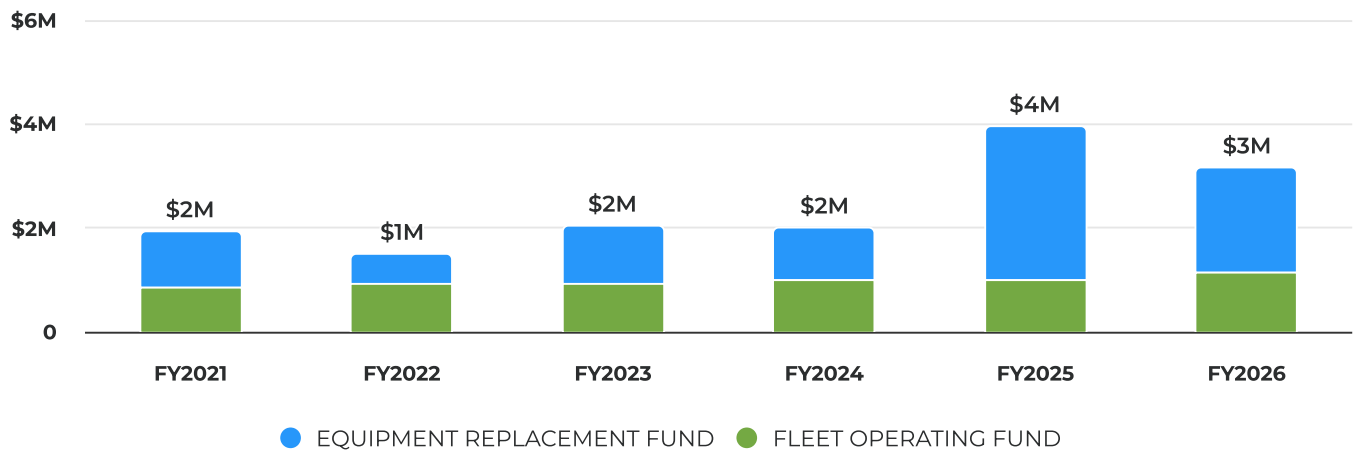
Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CHARGES FOR SERVICES	\$1,841,096.00	\$1,818,062.00	\$1,056,408.00	-41.89%

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
ASSESSMENTS	\$27,068.51	-	-	-
USE OF MONEY AND PROPERTY	\$14,566.80	-	\$14,400.00	-
INTERFUND OPERATING TRANSFER	-	\$1,400,000.00	\$1,999,088.00	42.79%
PROCEEDS GENERAL FIXED ASSETS	\$202,556.25	-	-	-
Total Revenues	\$2,085,287.56	\$3,218,062.00	\$3,069,896.00	-4.60%

Expenditures by Fund

Historical Expenditures by Fund

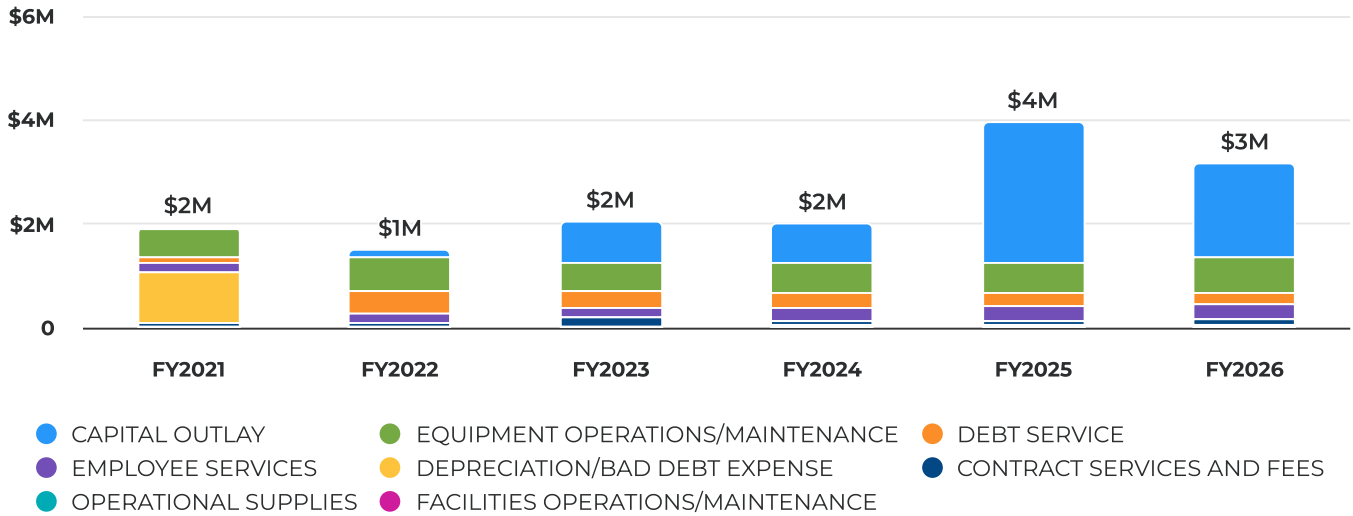


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
FLEET OPERATING FUND	\$854,401.93	\$999,958.00	\$1,148,085.00	14.81%
EQUIPMENT REPLACEMENT FUND	\$2,336,258.52	\$2,955,103.00	\$1,999,088.00	-32.35%
Total Expenditures	\$3,190,660.45	\$3,955,061.00	\$3,147,173.00	-20.43%

Expenditures by Expense Type

Historical Expenditures by Expense Type



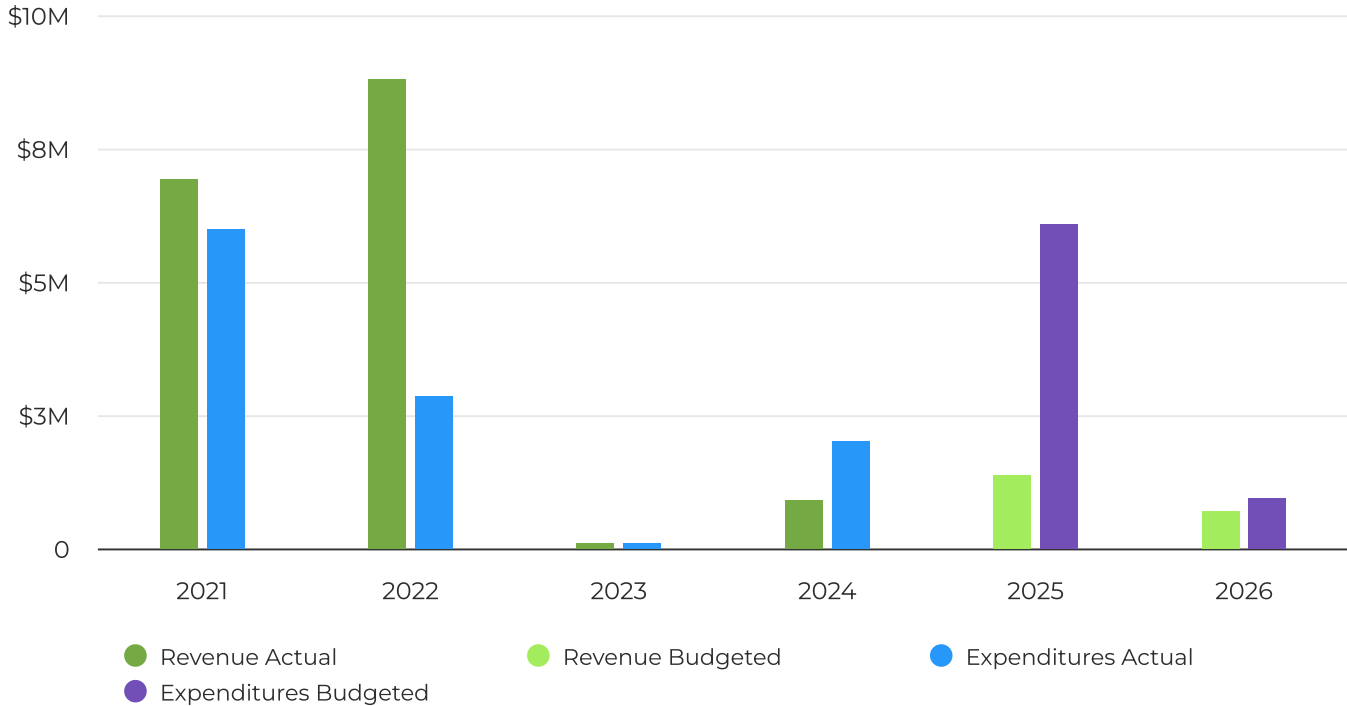
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$233,092.90	\$279,834.00	\$287,098.00	2.60%
OPERATIONAL SUPPLIES	\$10,475.12	\$22,342.00	\$42,188.00	88.83%
FACILITIES OPERATIONS/MAINTENANCE	\$10,781.21	\$22,003.00	\$17,570.00	-20.15%
EQUIPMENT OPERATIONS/MAINTENANCE	\$492,877.84	\$580,115.00	\$675,580.00	16.46%
CONTRACT SERVICES AND FEES	\$107,174.86	\$95,664.00	\$118,949.00	24.34%
CAPITAL OUTLAY	\$2,151,101.04	\$2,710,918.00	\$1,809,759.00	-33.24%
DEBT SERVICE	\$185,157.48	\$244,185.00	\$196,029.00	-19.72%
Total Expenditures	\$3,190,660.45	\$3,955,061.00	\$3,147,173.00	-20.43%

Grant Capital Projects

Summary

Revenues vs Expenditures Summary



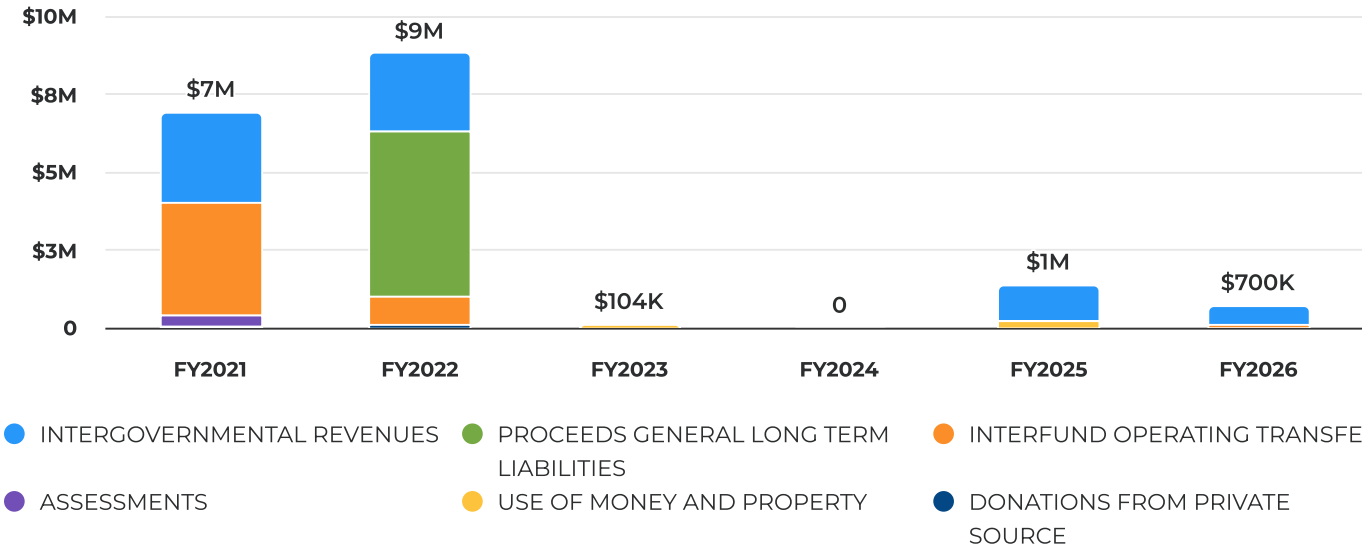
Comprehensive Fund Summary

Comprehensive Fund Summary

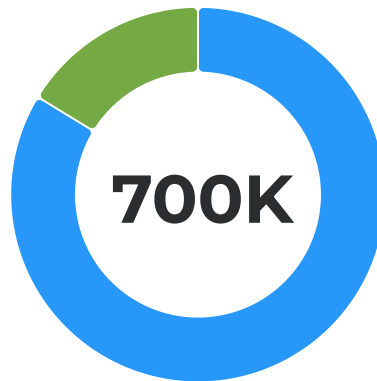
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$6,809,838.11	\$6,809,838.11	\$6,144,758.84
Revenues			
INTERGOVERNMENTAL REVENUES	\$1,050,583.28	\$1,150,000.00	\$586,000.00
USE OF MONEY AND PROPERTY	\$175,478.59	\$225,000.00	-
DONATIONS FROM PRIVATE SOURCE	\$1,000.00	-	-
INTERFUND OPERATING TRANSFER	\$110,811.79	-	\$114,000.00
Total Revenues	\$1,337,873.66	\$1,375,000.00	\$700,000.00
Expenditures			
CONTRACT SERVICES AND FEES	\$237,658.97	\$180,000.00	-
CAPITAL OUTLAY	\$5,669,395.67	\$5,925,000.00	\$950,000.00
Total Expenditures	\$5,907,054.64	\$6,105,000.00	\$950,000.00
Total Revenues Less Expenditures	-\$4,569,180.98	-\$4,730,000.00	-\$250,000.00
Ending Fund Balance	\$2,240,657.13	\$2,079,838.11	\$5,894,758.84

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



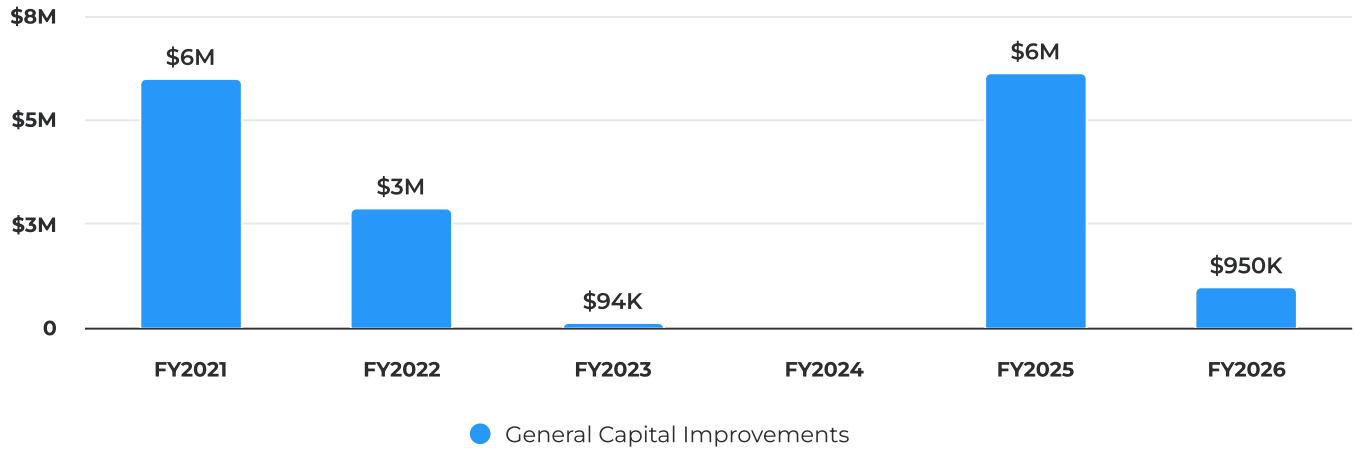
● INTERGOVERNMENTAL REVENUES	\$586,000	83.71%
● INTERGOVERNMENTAL REVENUES	\$114,000	16.29%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
INTERGOVERNMENTAL REVENUES	\$1,050,583.28	\$1,150,000.00	\$586,000.00	-49.04%
USE OF MONEY AND PROPERTY	\$175,478.59	\$225,000.00	-	-100.00%
DONATIONS FROM PRIVATE SOURCE	\$1,000.00	-	-	-
INTERFUND OPERATING TRANSFER	\$110,811.79	-	\$114,000.00	-
Total Revenues	\$1,337,873.66	\$1,375,000.00	\$700,000.00	-49.09%

Expenditures by Fund

Historical Expenditures by Fund

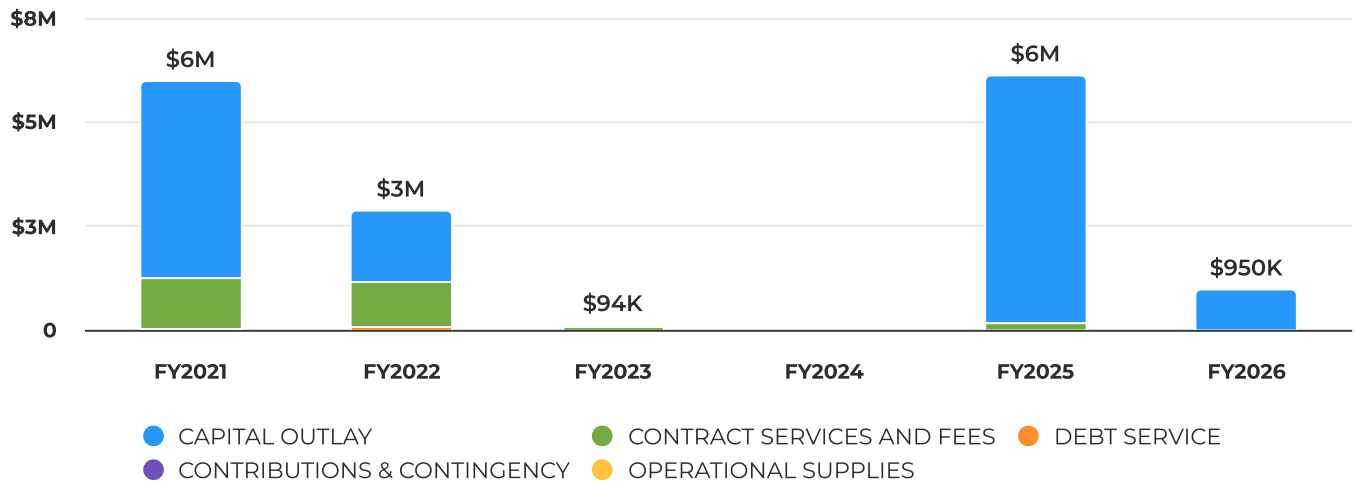


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Capital Improvements	\$5,907,054.64	\$6,105,000.00	\$950,000.00	-84.44%
Total Expenditures	\$5,907,054.64	\$6,105,000.00	\$950,000.00	-84.44%

Expenditures by Expense Type

Historical Expenditures by Expense Type



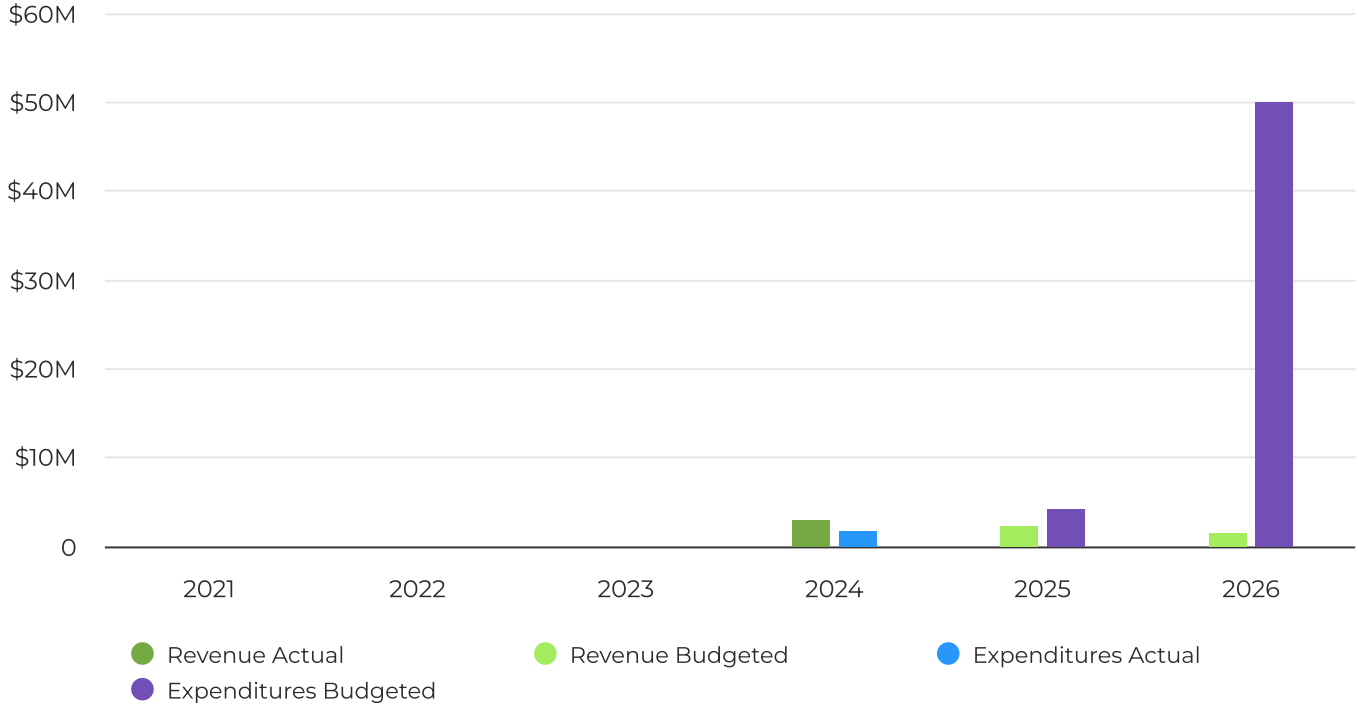
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$237,658.97	\$180,000.00	-	-100.00%
CAPITAL OUTLAY	\$5,669,395.67	\$5,925,000.00	\$950,000.00	-83.97%
Total Expenditures	\$5,907,054.64	\$6,105,000.00	\$950,000.00	-84.44%

2023A Bond

Summary

Revenues vs Expenditures Summary



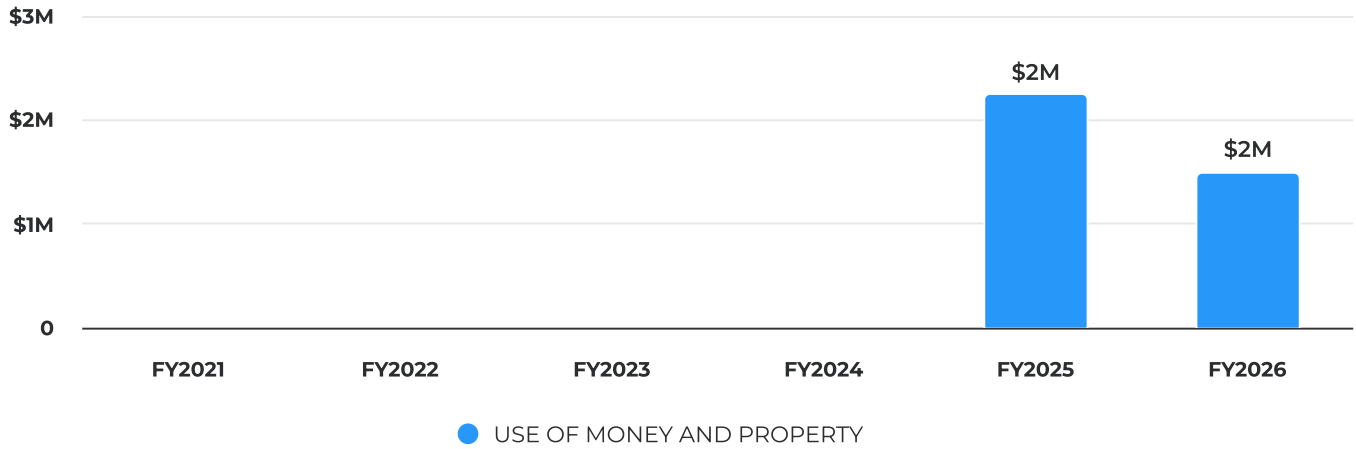
Comprehensive Fund Summary

Comprehensive Fund Summary

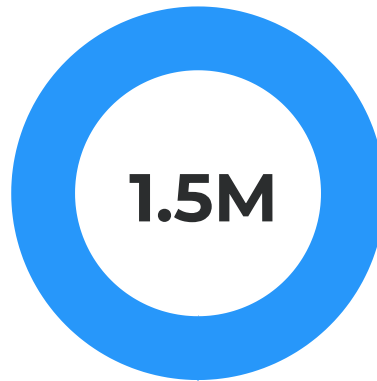
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed
Beginning Fund Balance	-	\$53,346,483.18	\$53,328,889.18	\$54,633,852.54
Revenues				
USE OF MONEY AND PROPERTY	-	\$2,984,404.11	\$2,250,000.00	\$1,500,000.00
Total Revenues	-	\$2,984,404.11	\$2,250,000.00	\$1,500,000.00
Expenditures				
EMPLOYEE SERVICES	-	\$8,262.36	-	-
CONTRACT SERVICES AND FEES	-	\$1,688,772.39	\$4,310,000.00	-
CAPITAL OUTLAY	-	-	-	\$50,000,000.00
Total Expenditures	-	\$1,697,034.75	\$4,310,000.00	\$50,000,000.00
Total Revenues Less Expenditures	-	\$1,287,369.36	-\$2,060,000.00	-\$48,500,000.00
Ending Fund Balance	-	\$54,633,852.54	\$51,268,889.18	\$6,133,852.54

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



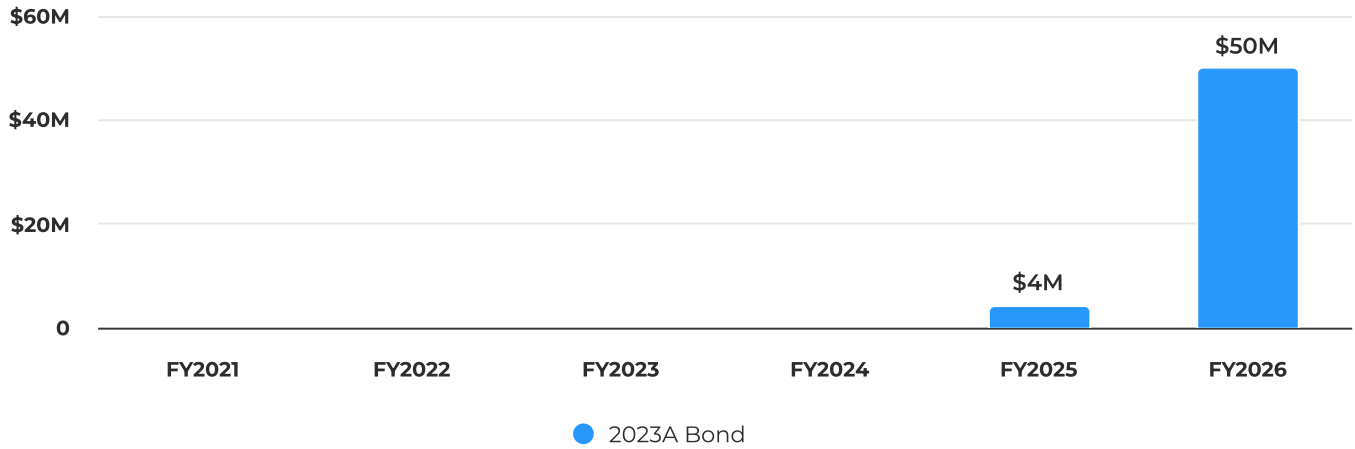
● USE OF MONEY AND PROPERTY \$1,500,000 100.00%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$1,906,123.87	\$2,250,000.00	\$1,500,000.00	-33.33%
Total Revenues	\$1,906,123.87	\$2,250,000.00	\$1,500,000.00	-33.33%

Expenditures by Fund

Historical Expenditures by Fund

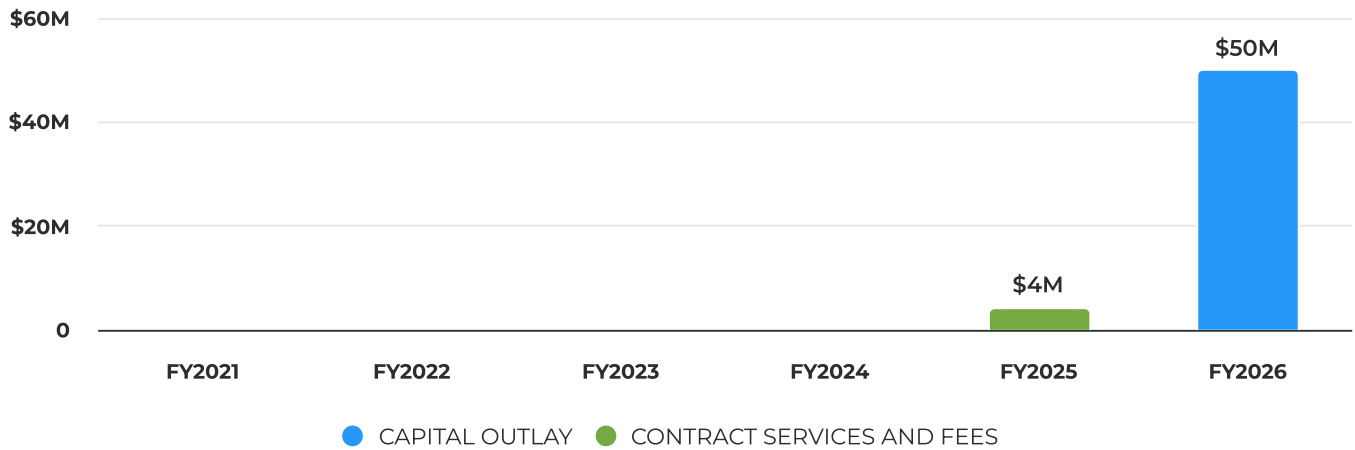


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
2023A Bond	\$1,037,946.43	\$4,310,000.00	\$50,000,000.00	1,060.09%
Total Expenditures	\$1,037,946.43	\$4,310,000.00	\$50,000,000.00	1,060.09%

Expenditures by Expense Type

Historical Expenditures by Expense Type



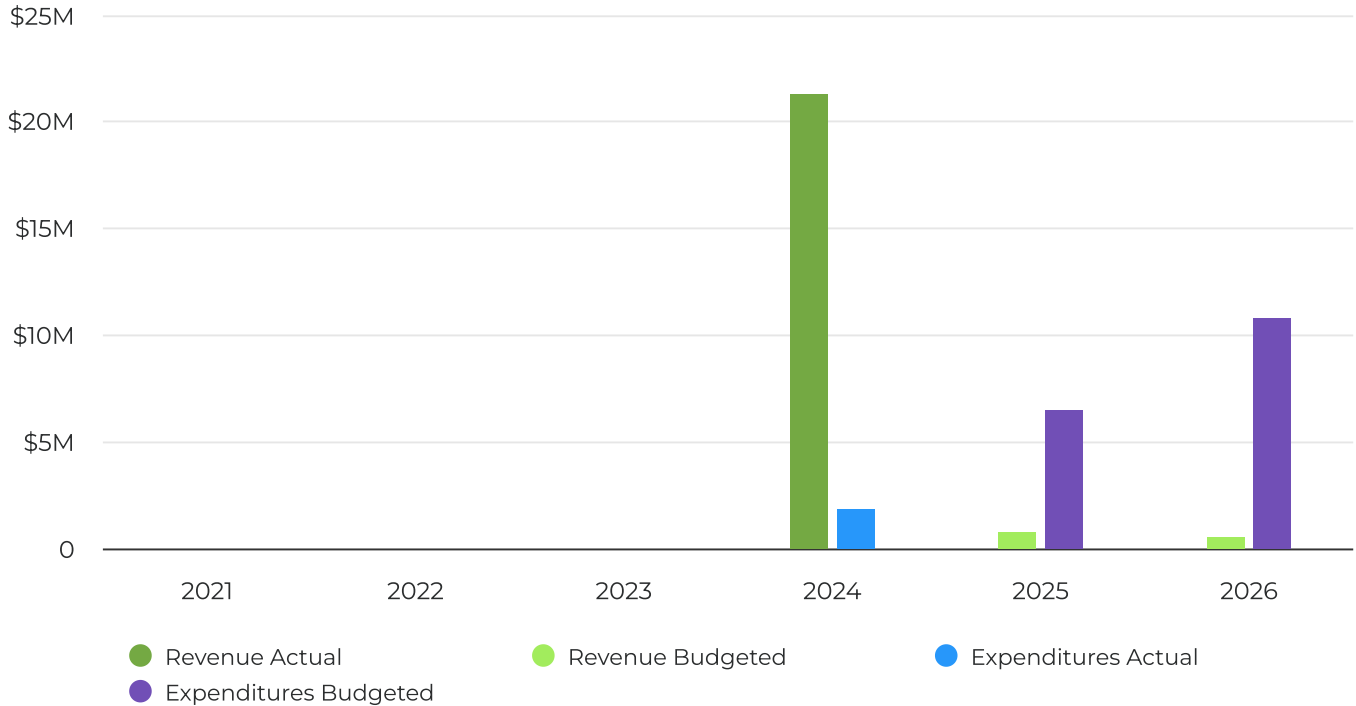
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$1,037,946.43	\$4,310,000.00	-	-100.00%
CAPITAL OUTLAY	-	-	\$50,000,000.00	-
Total Expenditures	\$1,037,946.43	\$4,310,000.00	\$50,000,000.00	1,060.09%

2024 Tax Supported Bond

Summary

Revenues vs Expenditures Summary



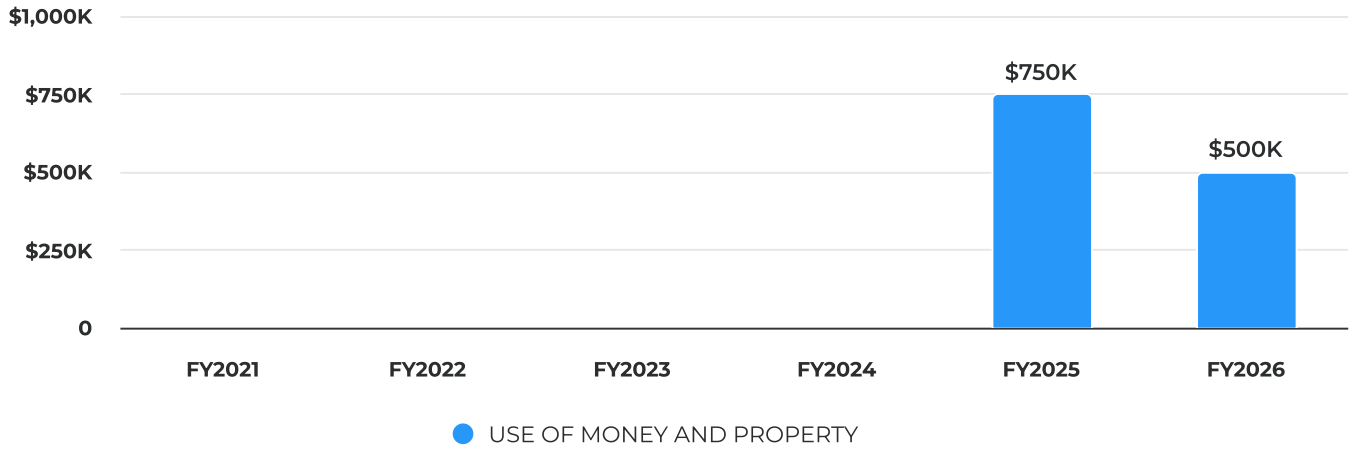
Comprehensive Fund Summary

Comprehensive Fund Summary

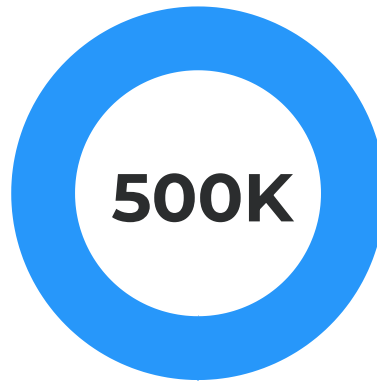
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$19,435,294.87	\$19,435,294.87	\$19,409,544.87
Revenues			
USE OF MONEY AND PROPERTY	\$675,850.74	\$750,000.00	\$500,000.00
Total Revenues	\$675,850.74	\$750,000.00	\$500,000.00
Expenditures			
CONTRACT SERVICES AND FEES	\$1,368,794.34	\$1,920,000.00	-
CAPITAL OUTLAY	\$37,402.25	\$4,585,000.00	\$1,301,500.00
CONTRIBUTIONS & CONTINGENCY	-	-	\$9,535,000.00
Total Expenditures	\$1,406,196.59	\$6,505,000.00	\$10,836,500.00
Total Revenues Less Expenditures	-\$730,345.85	-\$5,755,000.00	-\$10,336,500.00
Ending Fund Balance	\$18,704,949.02	\$13,680,294.87	\$9,073,044.87

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



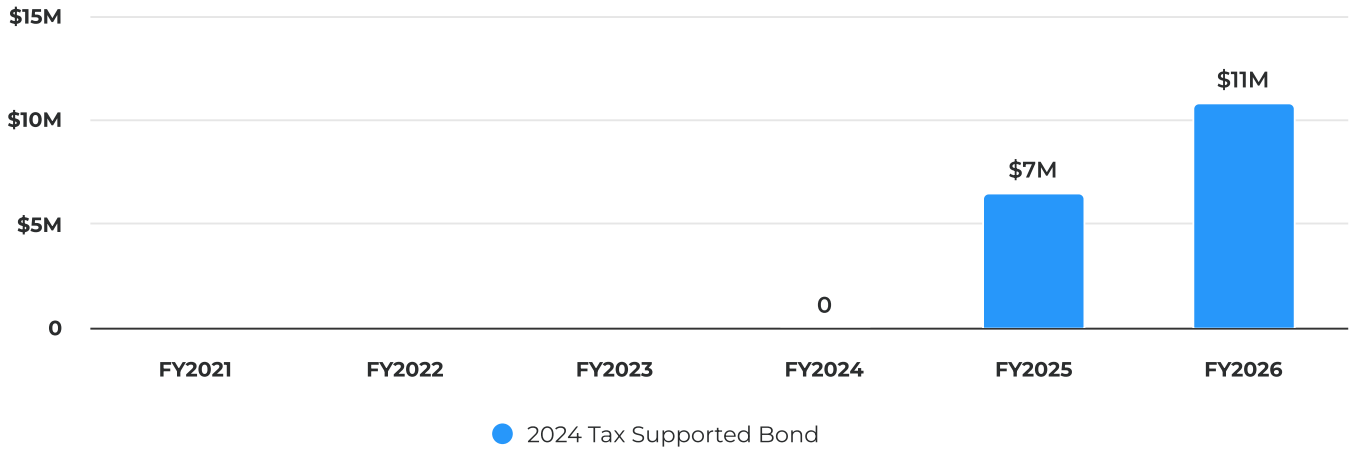
● USE OF MONEY AND PROPERTY \$500,000 100.00%

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$675,850.74	\$750,000.00	\$500,000.00	-33.33%
Total Revenues	\$675,850.74	\$750,000.00	\$500,000.00	-33.33%

Expenditures by Fund

Historical Expenditures by Fund

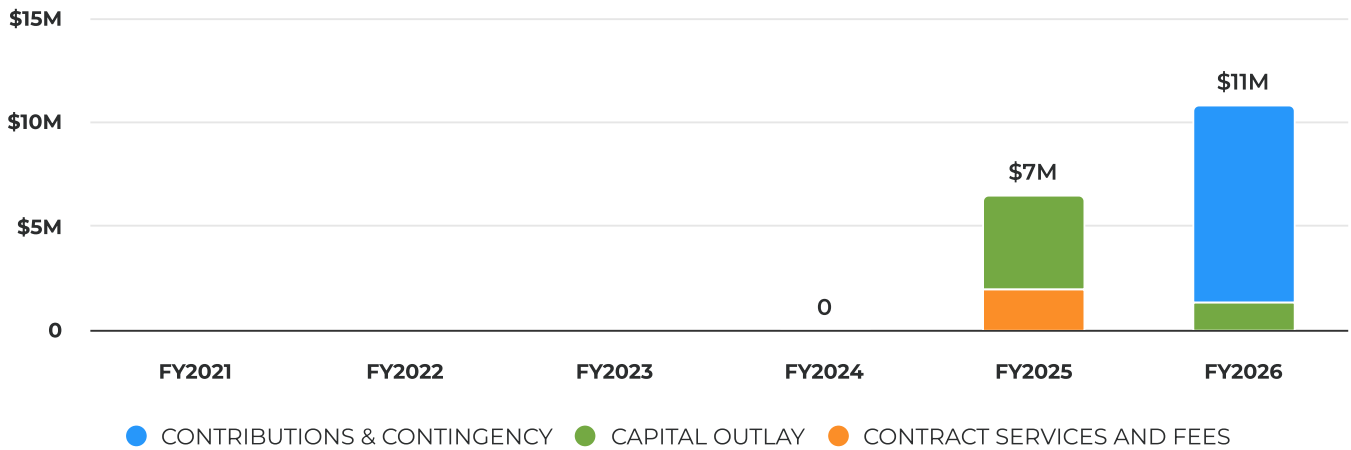


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
2024 Tax Supported Bond	\$1,406,196.59	\$6,505,000.00	\$10,836,500.00	66.59%
Total Expenditures	\$1,406,196.59	\$6,505,000.00	\$10,836,500.00	66.59%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

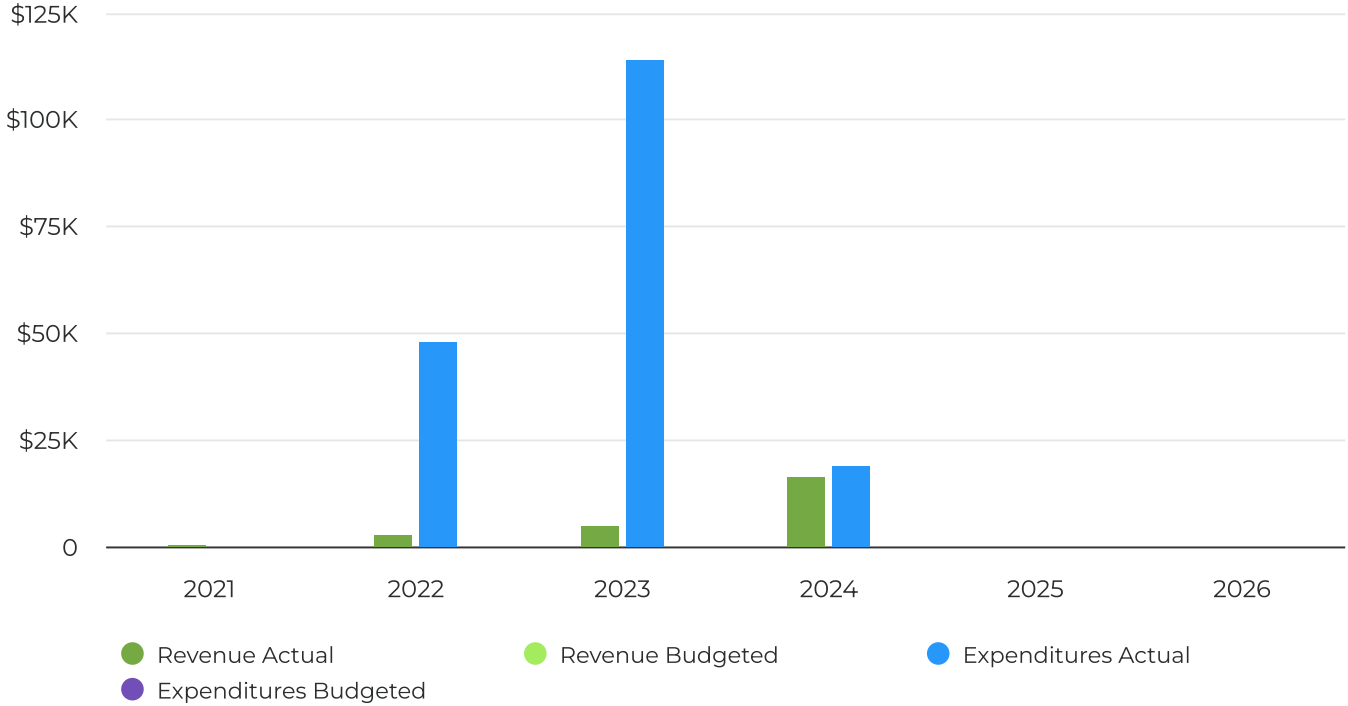
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$1,368,794.34	\$1,920,000.00	-	-100.00%
CAPITAL OUTLAY	\$37,402.25	\$4,585,000.00	\$1,301,500.00	-71.61%
CONTRIBUTIONS & CONTINGENCY	-	-	\$9,535,000.00	-

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$1,406,196.59	\$6,505,000.00	\$10,836,500.00	66.59%

2017 PERFORMANCE CONTRACT

Summary

Revenues vs Expenditures Summary



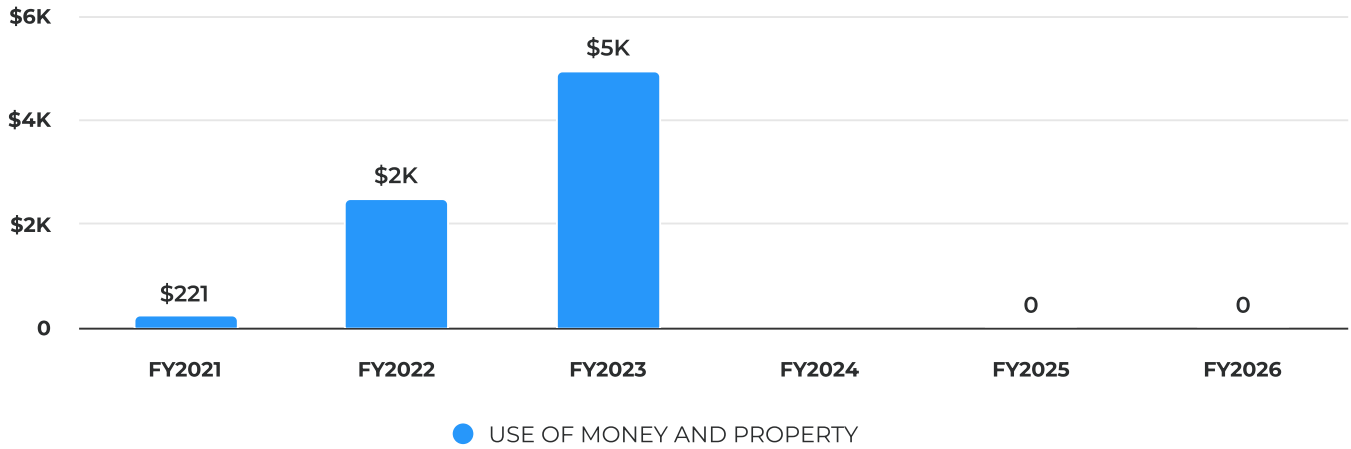
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$299,188.19	\$299,188.19	\$296,376.52
Revenues			
USE OF MONEY AND PROPERTY	\$9,844.77	-	-
Total Revenues	\$9,844.77	-	-
Expenditures			
Total Expenditures	-	-	-
Total Revenues Less Expenditures	\$9,844.77	-	-
Ending Fund Balance	\$309,032.96	\$299,188.19	\$296,376.52

Revenues by Revenue Source

Historical Revenue by Revenue Source

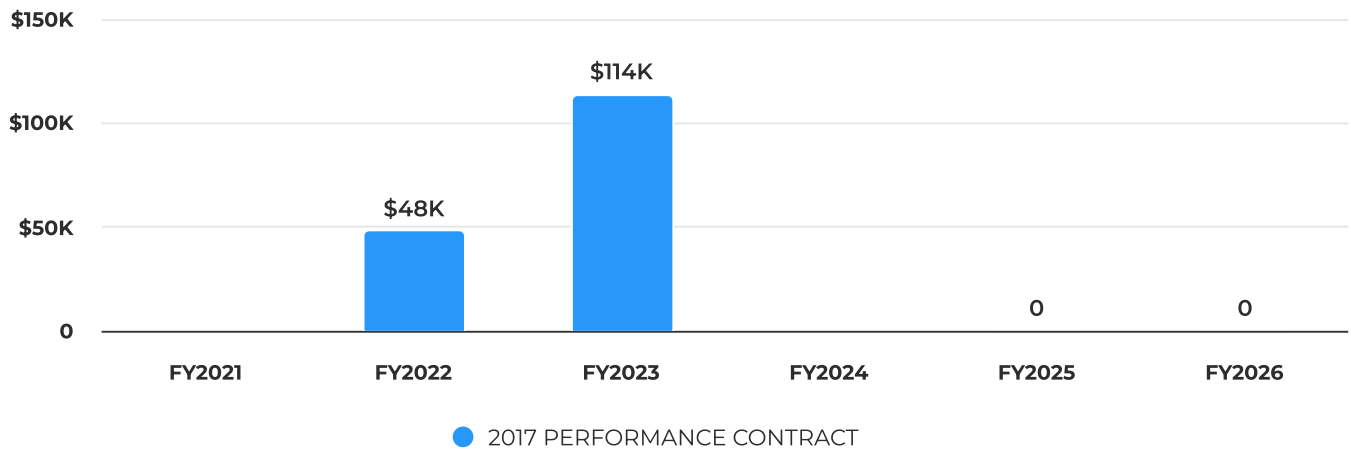


Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$9,844.77	-	-	-
Total Revenues	\$9,844.77	-	-	-

Expenditures by Fund

Historical Expenditures by Fund

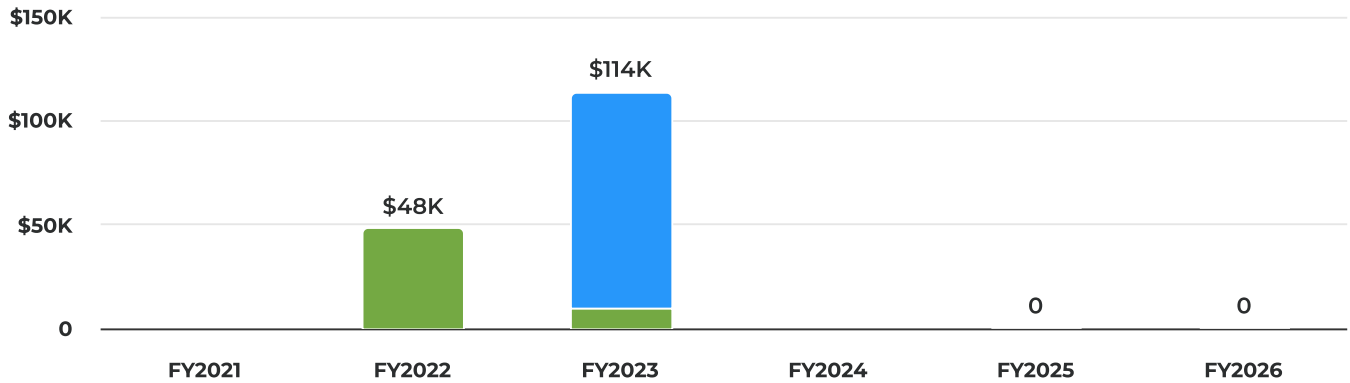


Expenditures by Fund

		No data available			

Expenditures by Expense Type

Historical Expenditures by Expense Type



● CONTRIBUTIONS & CONTINGENCY
 ● CONTRACT SERVICES AND FEES

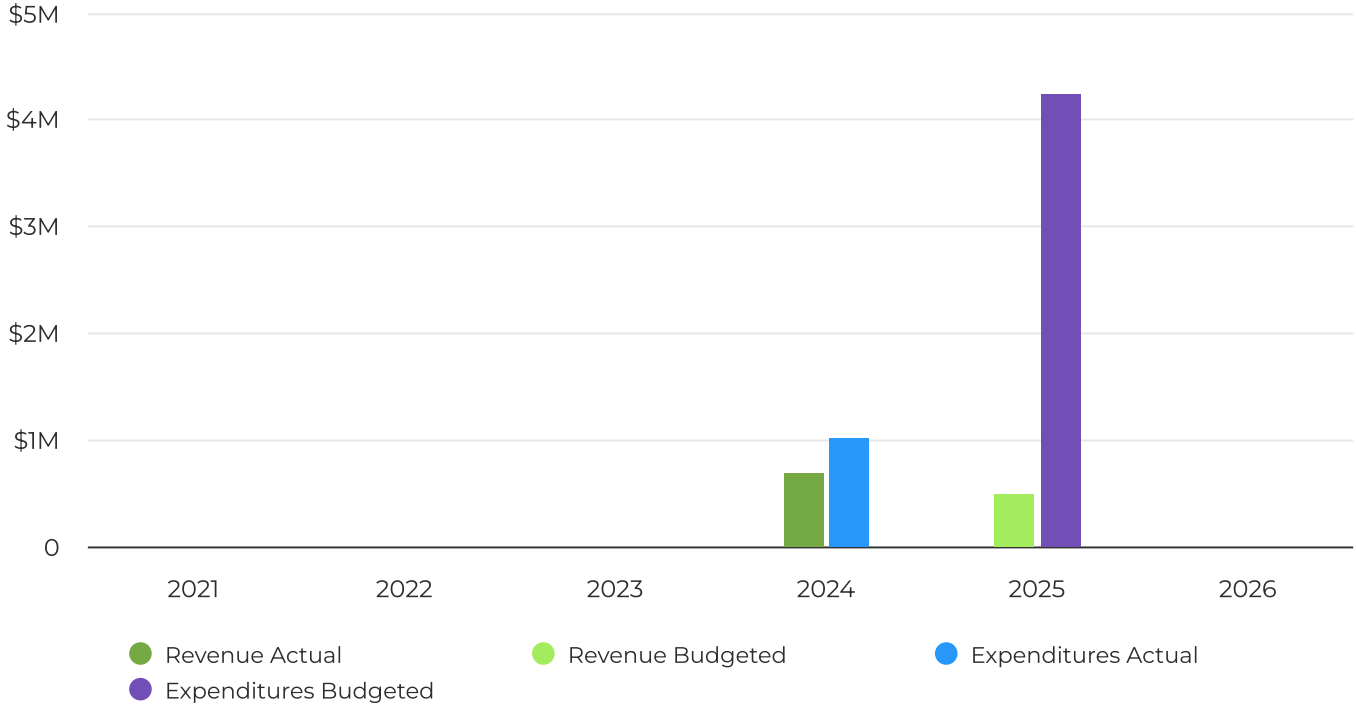
Expenditures by Object Summary

		No data available		

Utility Capital Improvements

Summary

Revenues vs Expenditures Summary



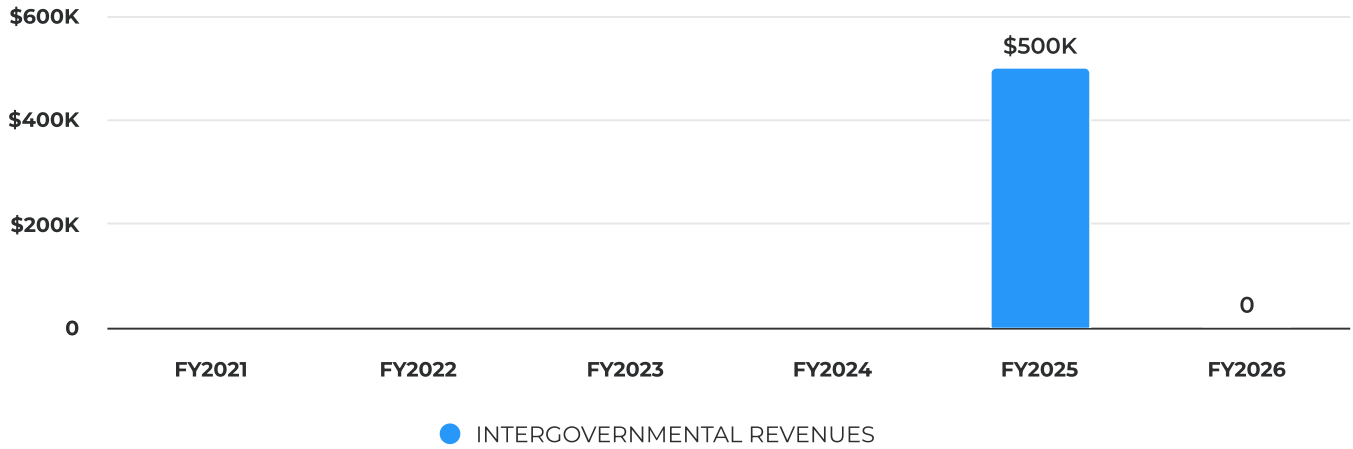
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$331,758.84	\$331,758.84	\$662,355.19
Revenues			
INTERGOVERNMENTAL REVENUES	\$595,512.36	\$500,000.00	-
Total Revenues	\$595,512.36	\$500,000.00	-
Expenditures			
CONTRACT SERVICES AND FEES	\$167,748.00	\$250,000.00	-
CAPITAL OUTLAY	\$500.00	\$4,000,000.00	-
Total Expenditures	\$168,248.00	\$4,250,000.00	-
Total Revenues Less Expenditures	\$427,264.36	-\$3,750,000.00	-
Ending Fund Balance	\$759,023.20	-\$3,418,241.16	\$662,355.19

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



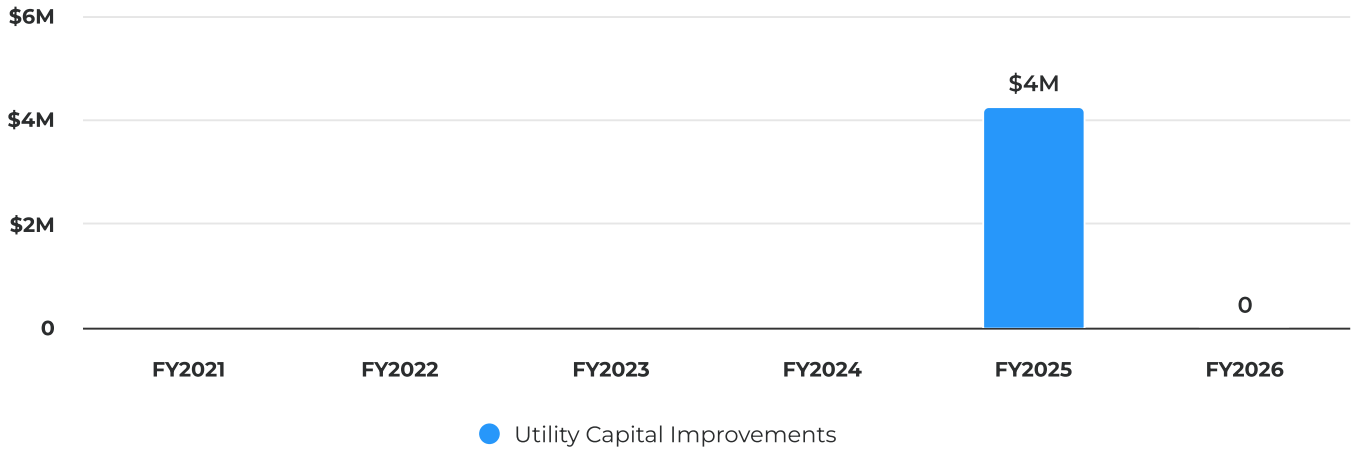
No data available

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
INTERGOVERNMENTAL REVENUES	\$595,512.36	\$500,000.00	-	-100.00%
Total Revenues	\$595,512.36	\$500,000.00	-	-100.00%

Expenditures by Fund

Historical Expenditures by Fund

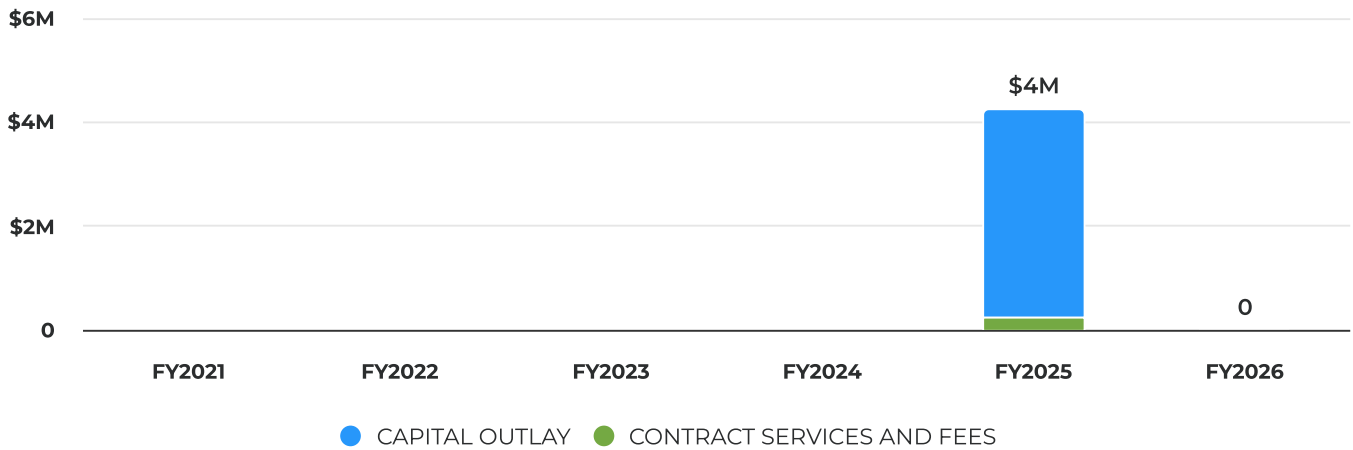


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Utility Capital Improvements	\$168,248.00	\$4,250,000.00	-	-100.00%
Total Expenditures	\$168,248.00	\$4,250,000.00	-	-100.00%

Expenditures by Expense Type

Historical Expenditures by Expense Type



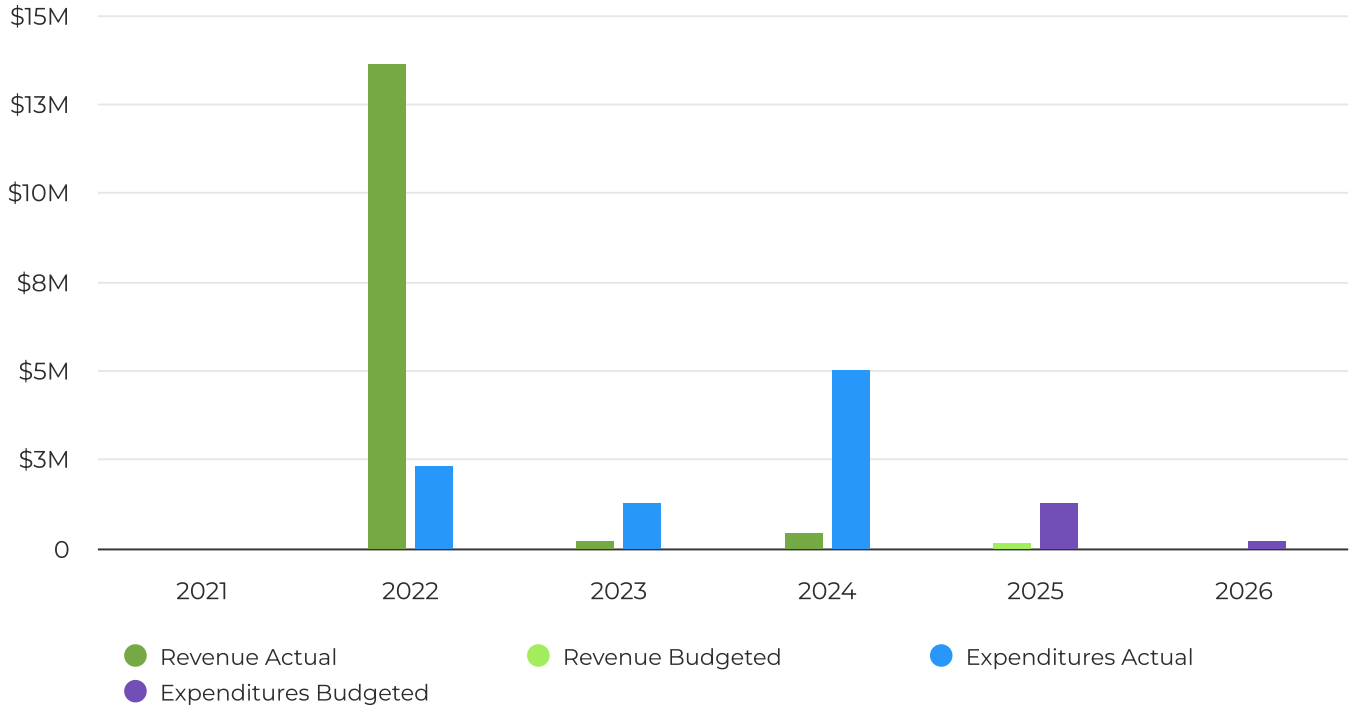
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$167,748.00	\$250,000.00	-	-100.00%
CAPITAL OUTLAY	\$500.00	\$4,000,000.00	-	-100.00%
Total Expenditures	\$168,248.00	\$4,250,000.00	-	-100.00%

2022 BOND

Summary

Revenues vs Expenditures Summary



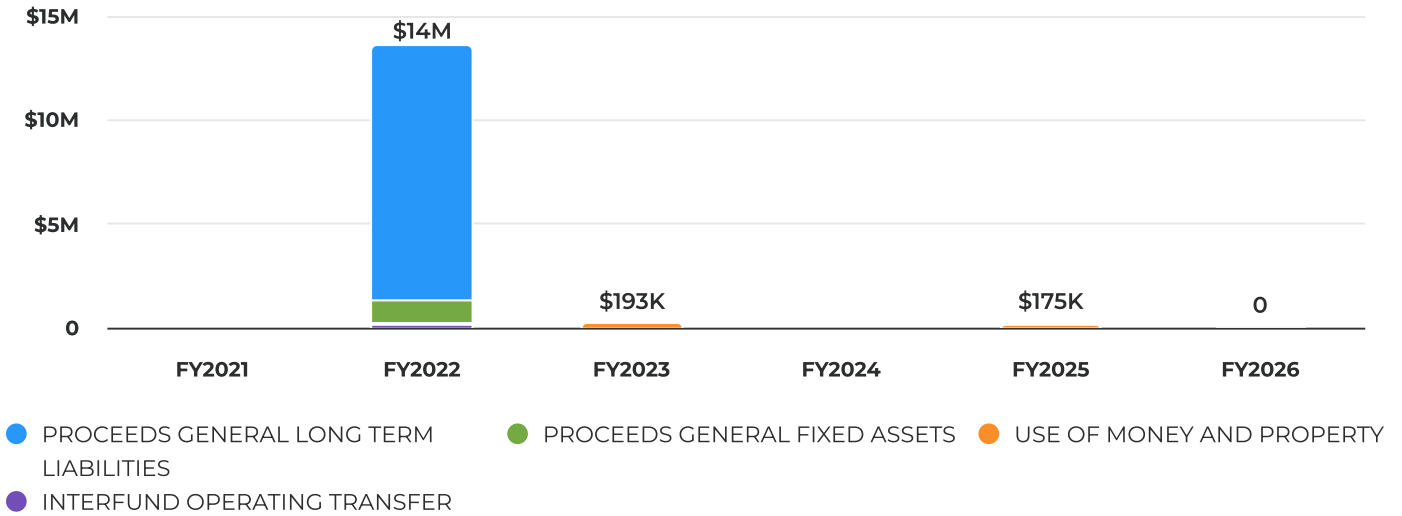
Comprehensive Fund Summary

Comprehensive Fund Summary

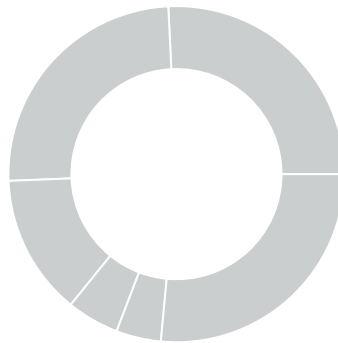
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$7,240,143.26	\$7,240,143.26	\$4,323,751.67
Revenues			
USE OF MONEY AND PROPERTY	\$144,973.24	\$175,000.00	-
Total Revenues	\$144,973.24	\$175,000.00	-
Expenditures			
CONTRACT SERVICES AND FEES	\$4,035.80	\$20,000.00	-
CAPITAL OUTLAY	\$1,196,574.10	\$1,225,000.00	\$200,000.00
Total Expenditures	\$1,200,609.90	\$1,245,000.00	\$200,000.00
Total Revenues Less Expenditures	-\$1,055,636.66	-\$1,070,000.00	-\$200,000.00
Ending Fund Balance	\$6,184,506.60	\$6,170,143.26	\$4,123,751.67

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



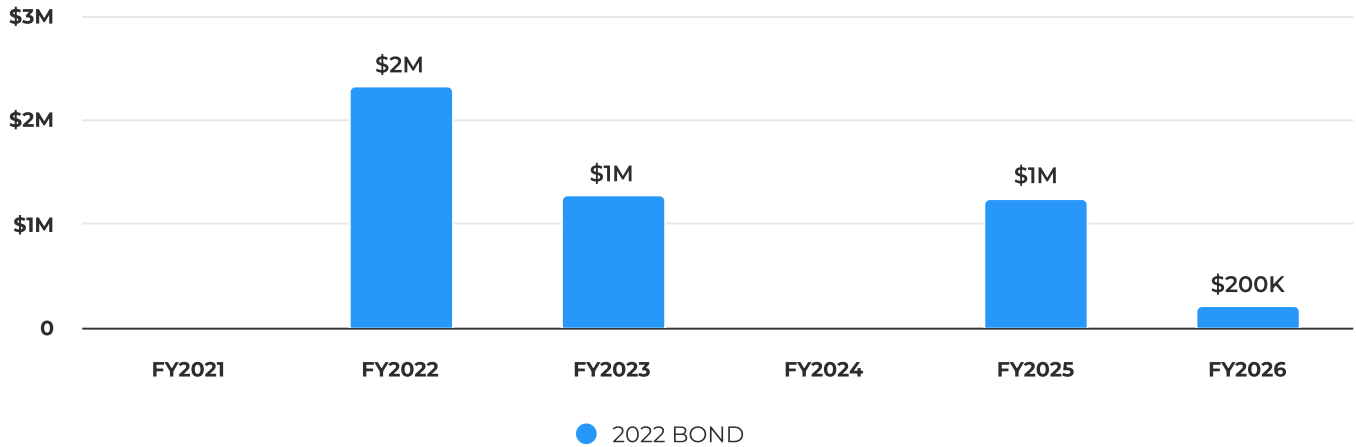
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No data available

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$144,973.24	\$175,000.00	-	-100.00%
Total Revenues	\$144,973.24	\$175,000.00	-	-100.00%

Expenditures by Fund

Historical Expenditures by Fund

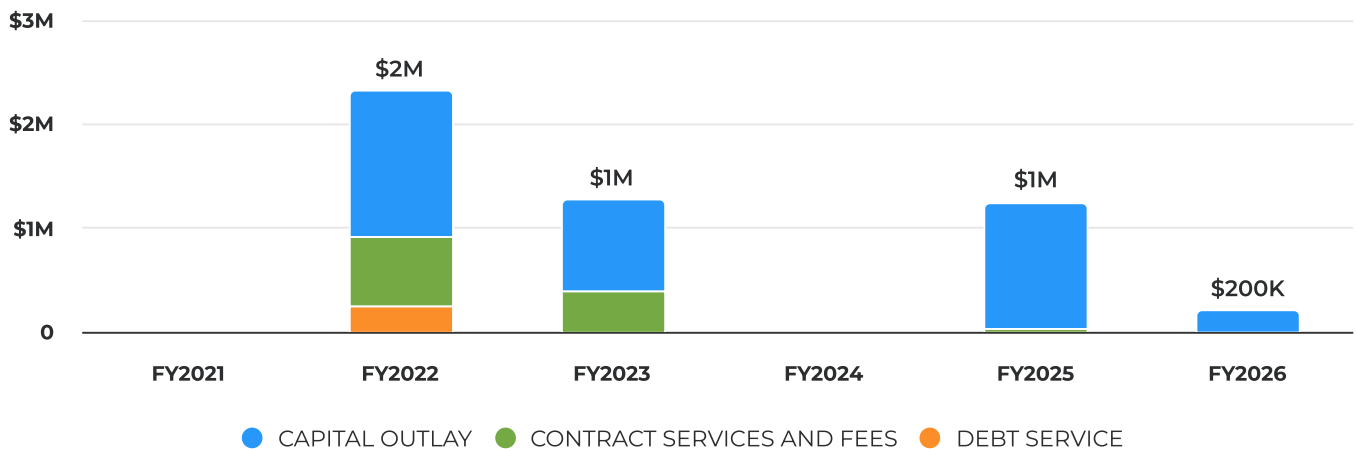


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
2022 BOND	\$1,200,609.90	\$1,245,000.00	\$200,000.00	-83.94%
Total Expenditures	\$1,200,609.90	\$1,245,000.00	\$200,000.00	-83.94%

Expenditures by Expense Type

Historical Expenditures by Expense Type



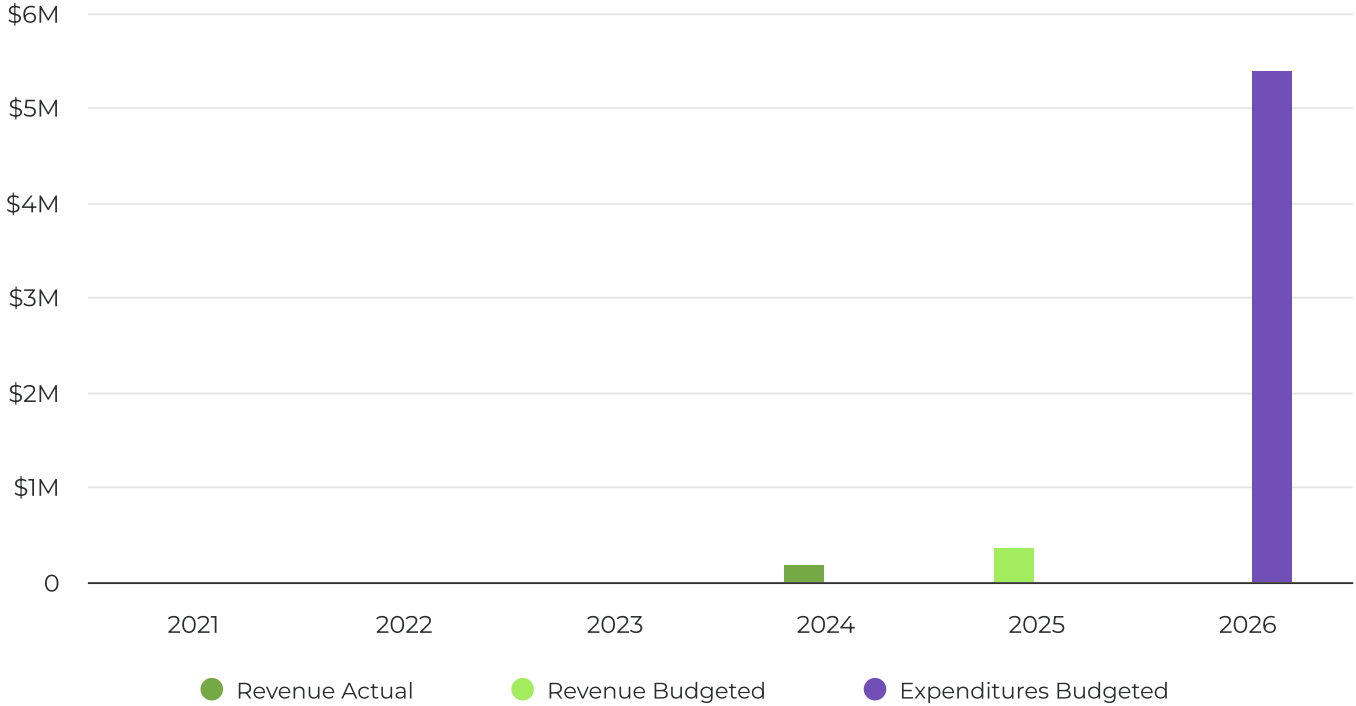
Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$4,035.80	\$20,000.00	-	-100.00%
CAPITAL OUTLAY	\$1,196,574.10	\$1,225,000.00	\$200,000.00	-83.67%
Total Expenditures	\$1,200,609.90	\$1,245,000.00	\$200,000.00	-83.94%

2024 Utility Revenue Bond

Summary

Revenues vs Expenditures Summary



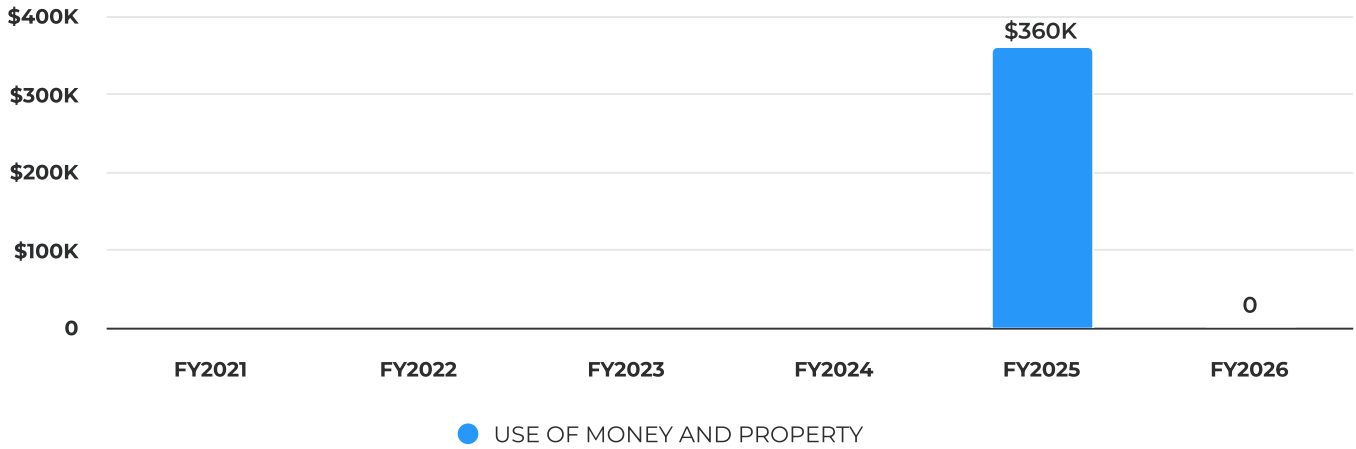
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$9,000,000.00	\$9,000,000.00	\$9,175,686.87
Revenues			
USE OF MONEY AND PROPERTY	\$320,886.11	\$360,000.00	-
Total Revenues	\$320,886.11	\$360,000.00	-
Expenditures			
CONTRACT SERVICES AND FEES	-	-	\$315,000.00
CAPITAL OUTLAY	-	-	\$5,068,525.00
Total Expenditures	-	-	\$5,383,525.00
Total Revenues Less Expenditures	\$320,886.11	\$360,000.00	-\$5,383,525.00
Ending Fund Balance	\$9,320,886.11	\$9,360,000.00	\$3,792,161.87

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



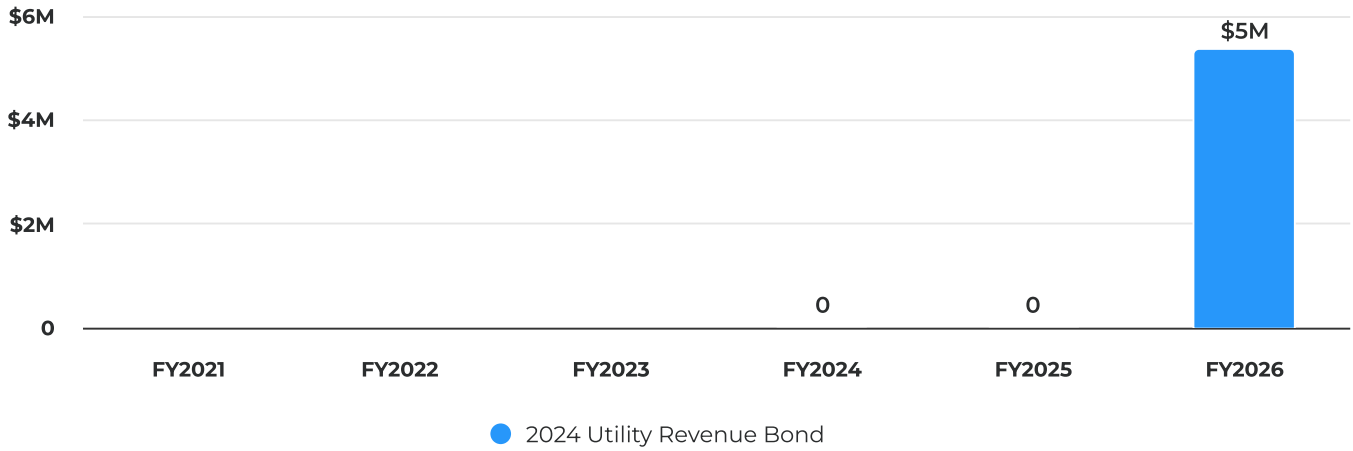
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No data available

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$320,886.11	\$360,000.00	-	-100.00%
Total Revenues	\$320,886.11	\$360,000.00	-	-100.00%

Expenditures by Fund

Historical Expenditures by Fund

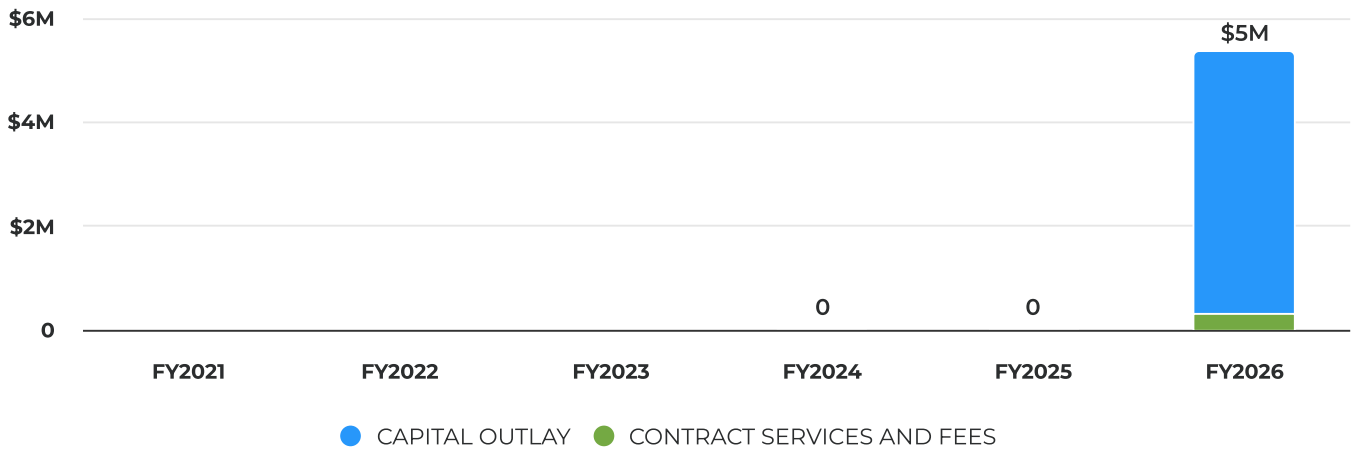


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
2024 Utility Revenue Bond	-	-	\$5,383,525.00	-
Total Expenditures	-	-	\$5,383,525.00	-

Expenditures by Object Summary

Historical Expenditures by Object Summary



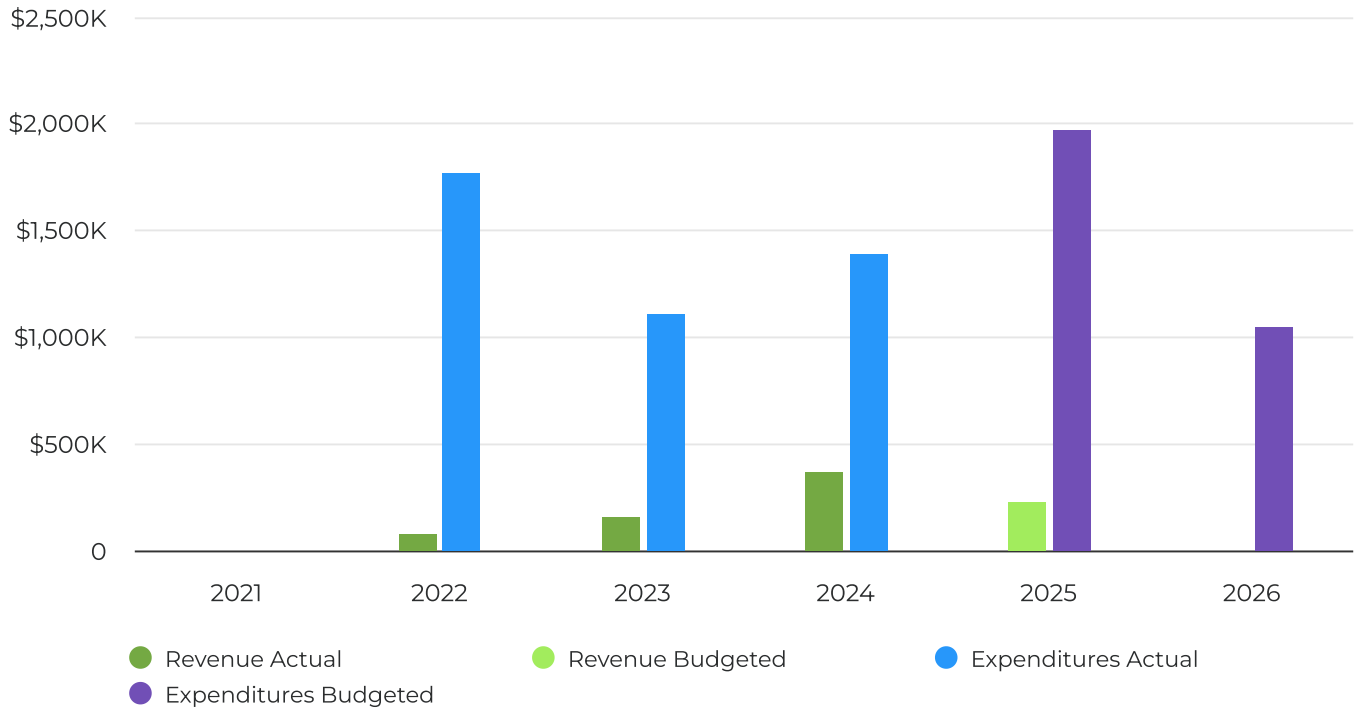
Expenditures by Object Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	-	-	\$315,000.00	-
CAPITAL OUTLAY	-	-	\$5,068,525.00	-
Total Expenditures	-	-	\$5,383,525.00	-

2022 Utility Revenue Bond

Summary

Revenues vs Expenditures Summary



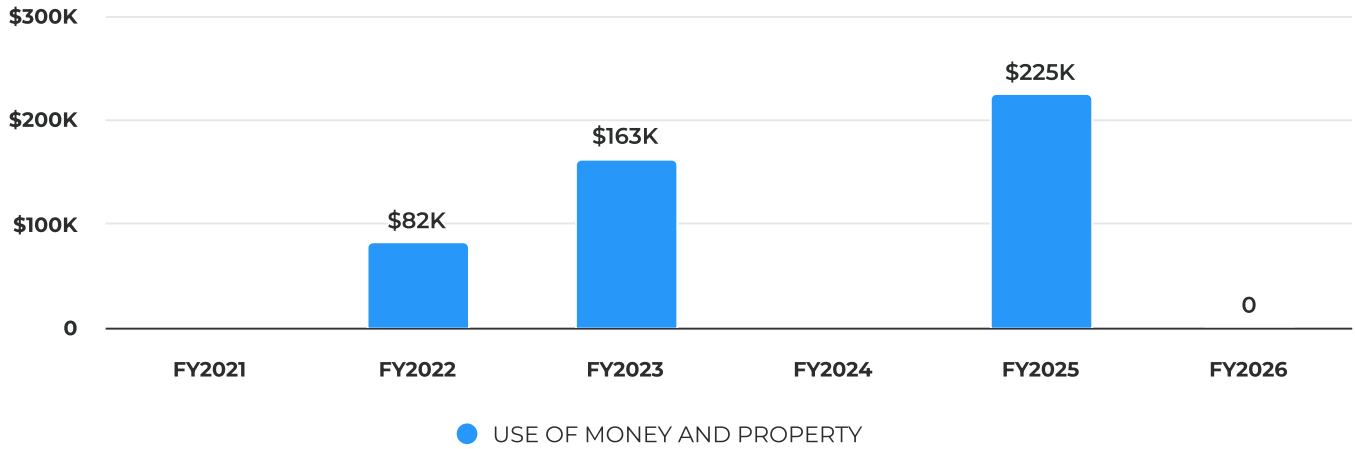
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted
Beginning Fund Balance	\$13,114,957.82	\$13,114,957.82	\$13,073,795.72
Revenues			
USE OF MONEY AND PROPERTY	\$178,721.44	\$225,000.00	-
Total Revenues	\$178,721.44	\$225,000.00	-
Expenditures			
CONTRACT SERVICES AND FEES	\$744,264.81	\$1,400,000.00	-
CAPITAL OUTLAY	\$571,497.59	\$575,000.00	\$1,050,000.00
Total Expenditures	\$1,315,762.40	\$1,975,000.00	\$1,050,000.00
Total Revenues Less Expenditures	-\$1,137,040.96	-\$1,750,000.00	-\$1,050,000.00
Ending Fund Balance	\$11,977,916.86	\$11,364,957.82	\$12,023,795.72

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



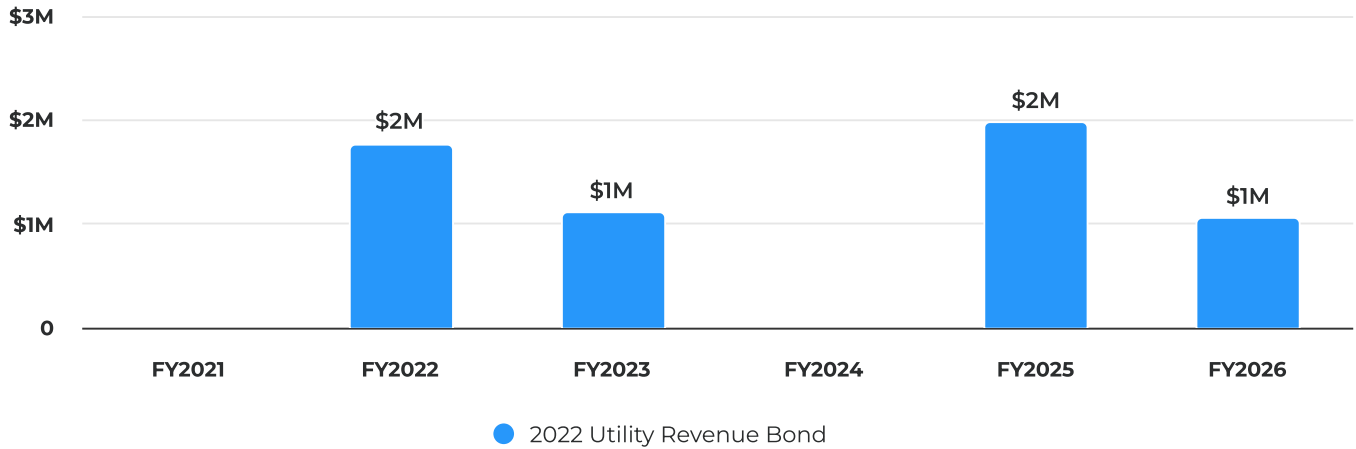
No data available

Revenues by Revenue Source

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
USE OF MONEY AND PROPERTY	\$178,721.44	\$225,000.00	-	-100.00%
Total Revenues	\$178,721.44	\$225,000.00	-	-100.00%

Expenditures by Fund

Historical Expenditures by Fund

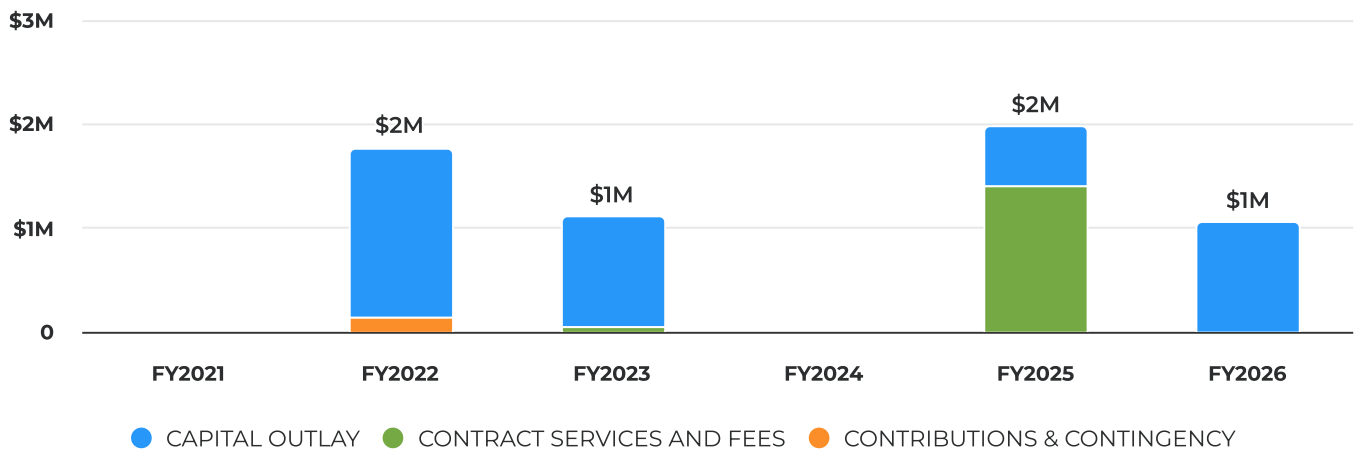


Expenditures by Fund

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
2022 Utility Revenue Bond	\$1,315,762.40	\$1,975,000.00	\$1,050,000.00	-46.84%
Total Expenditures	\$1,315,762.40	\$1,975,000.00	\$1,050,000.00	-46.84%

Expenditures by Expense Type

Historical Expenditures by Expense Type



Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRACT SERVICES AND FEES	\$744,264.81	\$1,400,000.00	-	-100.00%
CAPITAL OUTLAY	\$571,497.59	\$575,000.00	\$1,050,000.00	82.61%
Total Expenditures	\$1,315,762.40	\$1,975,000.00	\$1,050,000.00	-46.84%

City Council

Mission Statement

The City of Taylor provides a full range of services to its citizens. The primary objective of City government is to provide services to the citizens of Taylor at the lowest reasonable cost. The City Council further refined this objective into the following mission statement:

“To be a productive, fiscally responsible organization that takes proactive steps to ensure economic growth and the safety, well-being, and success of Taylor residents and the growth of business. Our Vision for Taylor is a vibrant and diverse community that provides residents with the best lifestyle Texas has to offer.”

Pursuant to the mission statement, City Council identified three pillars for strategic growth: **Quality of Life, Economic Vitality, and Mobility & Infrastructure**. Within these areas for growth and improvement are focal points in the following areas: **Neighborhoods/Diversity & Population Size, Community Engagement, Public Safety, Customer Service, Infrastructure/Transportation/City Facilities, Arts, Economic Vitality/Financial Health, Parks, Trails, & Open Spaces**.

Department Description

The City of Taylor is a home rule city which operates under a Council-Manager form of government. Policy-making and legislative authority are vested in the City Council consisting of the five Council members. Responsibilities of the City Council include:

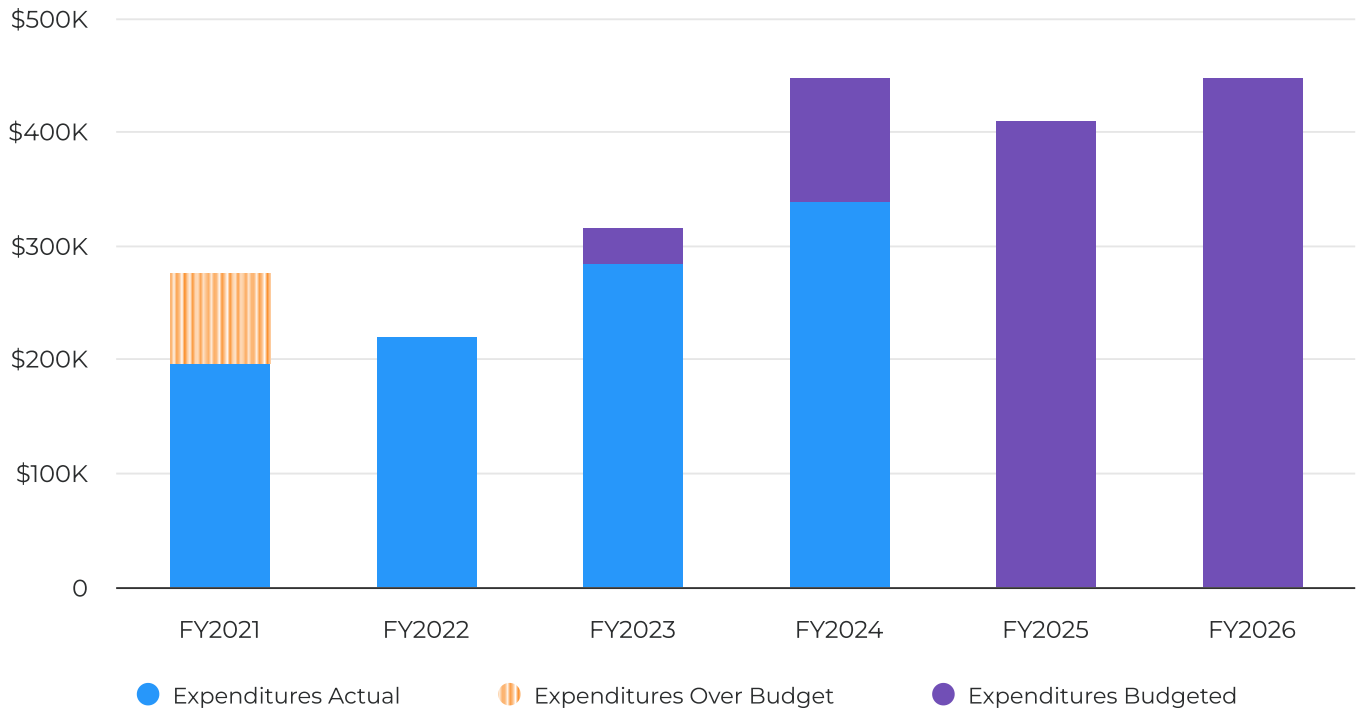
- Adopting the annual budget and ad valorem tax rate to include the general objectives for the City program activities and service levels.
- Appoints the City Manager, City Attorney, Municipal Court Judge and various citizen boards and commissions.
- Adopts and updates the Strategic Plan as a framework for policy direction.
- Reviews/adopts all City ordinances and resolutions.
- Establishes the fees and rates for City goods and services.
- Approves capital improvement projects and contracts as prescribed by the City Charter and State law.
- Establishes goals and policies to improve the quality of life of the citizens of Taylor.

Council members serve staggered three-year terms. Four of the Council members are elected by single member districts with the remaining council member being elected at-large. After each election, the five members of the Council select from themselves a Mayor and a Mayor Pro-Tem to serve a one-year term.

* In the 2026 election, the At-Large Council seat will transition into the Mayoral seat per the charter amendment passed in May 2024.

Expenditure Summary

Historical Budget vs. Actual Expenditures



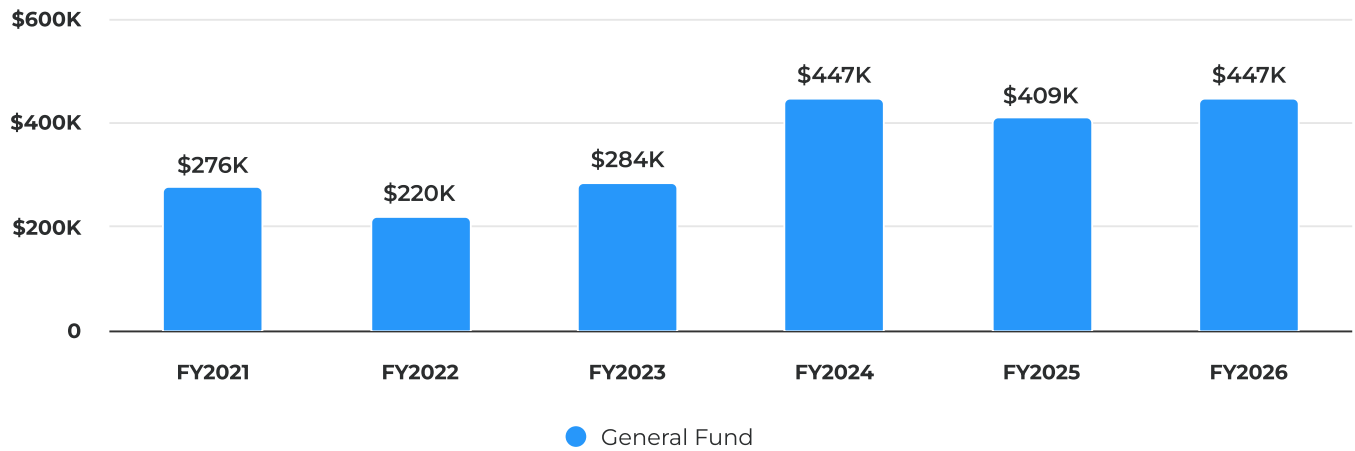
Expenditures by Fund Summary

Community Engagement Strategies

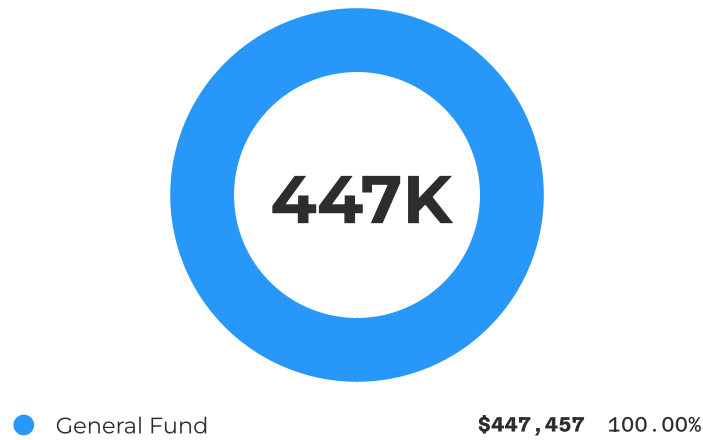
Contributions to the following Civic Programs:

- Literacy Council Williamson County
- Williamson / Burnet Counties Opportunities Program \cap Capital Area Council of Governments
- Hope Alliance (Williamson County Crisis Center) \cap United Seniors of Taylor
- Shepherd's Heart
- Black History Month
- Taylor Chamber of Commerce \cap Boys and Girls Club
- Greater Taylor Foundation – Impact Taylor
- Community Grand Openings and Open House Events \cap National Night Out
- CAMPO

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary

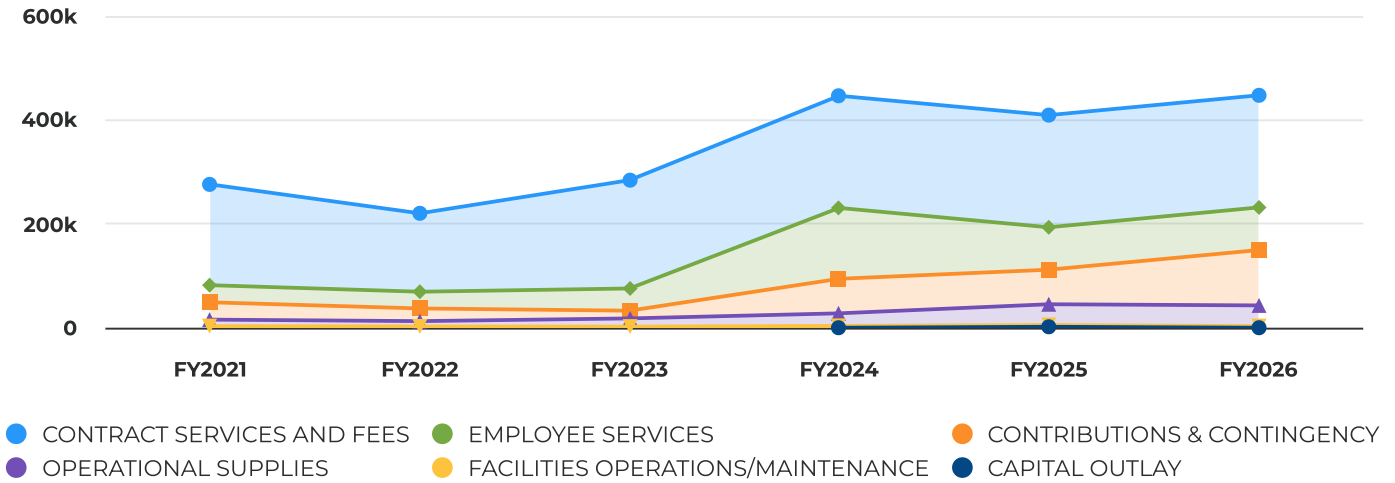


Expenditures by Fund Summary

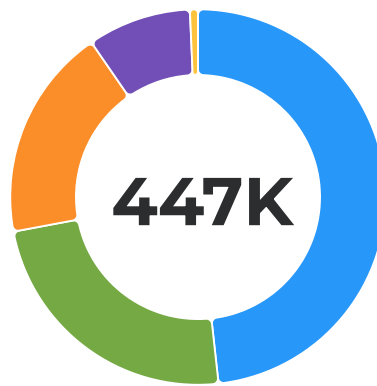
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$284,048.68	\$338,003.24	\$409,284.00	\$447,457.00	9.33%
Total Expenditures	\$284,048.68	\$338,003.24	\$409,284.00	\$447,457.00	9.33%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



CONTRACT SERVICES AND FEES	\$215,900	48.25%
CONTRIBUTIONS & CONTINGENCY	\$106,500	23.80%
EMPLOYEE SERVICES	\$82,081	18.34%
OPERATIONAL SUPPLIES	\$39,911	8.92%
FACILITIES OPERATIONS/MAINTENANCE	\$3,065	0.68%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$42,764.83	\$88,214.29	\$37,564.94	\$82,081.00	0.49%
OPERATIONAL SUPPLIES	\$15,760.76	\$18,742.10	\$41,370.31	\$39,911.00	0.14%
FACILITIES OPERATIONS/MAINTENANCE	\$2,154.09	\$3,006.28	\$2,710.59	\$3,065.00	-12.53%
CONTRACT SERVICES AND FEES	\$208,476.00	\$182,078.95	\$202,271.68	\$215,900.00	0.00%
CAPITAL OUTLAY	-	-	\$1,843.11	-	-100.00%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CONTRIBUTIONS & CONTINGENCY	\$14,893.00	\$45,961.62	\$47,353.75	\$106,500.00	60.15%
Total Expenditures	\$284,048.68	\$338,003.24	\$333,114.38	\$447,457.00	9.33%

Performance Measures

	FY 2024 Actual	FY 2025 Target	FY 2026 Projected
Outputs:			
Proclamation/Recognitions Prepared	25	29	13
Reports Prepared, City Clerk (monthly, special event, etc.)	12	12	12
City Council Meeting Agendas Posted	28	27	28
City Council Meeting Minutes Prepared and Approved	28	27	28
Open Records Requests Filed	465	420	420
Effectiveness:			
Board Appointments Scheduled, Prepared & Updated	40	32	35
Efficiencies:			
Ordinances Introduced and Approved	99%	99%	100%
Council Meetings Held	100%	100%	100%
Board Appointments Confirmed	100%	100%	100%

City Management

Mission Statement

To be a productive, fiscally responsible organization that takes proactive steps to ensure economic growth and the safety, well-being and success of Taylor residents and businesses while providing quality customer service.

Department Description

The **City Manager** provides administration and management services for all city departments while executing the policies and objectives formulated by the City Council. As the Chief Executive Officer, the City Manager is directly responsible to the City Council. The City Manager's primary charge is the day-to-day operation of the City through the coordination of all City Department activities and functions, which include:

- Ensure responsible organizational and fiscal management of the City.
- Effectively implement and administer the goals and policies established by the City Council.
- Advise City Council on reliable methods of responding to community needs.
- Ensure responses to Citizen requests are handled efficiently.
- Improve customer service

The **Assistant City Manager** provides assistance to the City Manager in planning, organization and the direction of City programs, departments, and services. This position also has the responsibility to:

- Assist in the implementation of policies established by the City Council and City Manager. Direct City Departments as assigned by the City Manager.
- Ensure departments are providing effective, efficient, and friendly customer service.

The **Executive Assistant to the City Manager** provides additional support to the City Manager in general administrative activities.

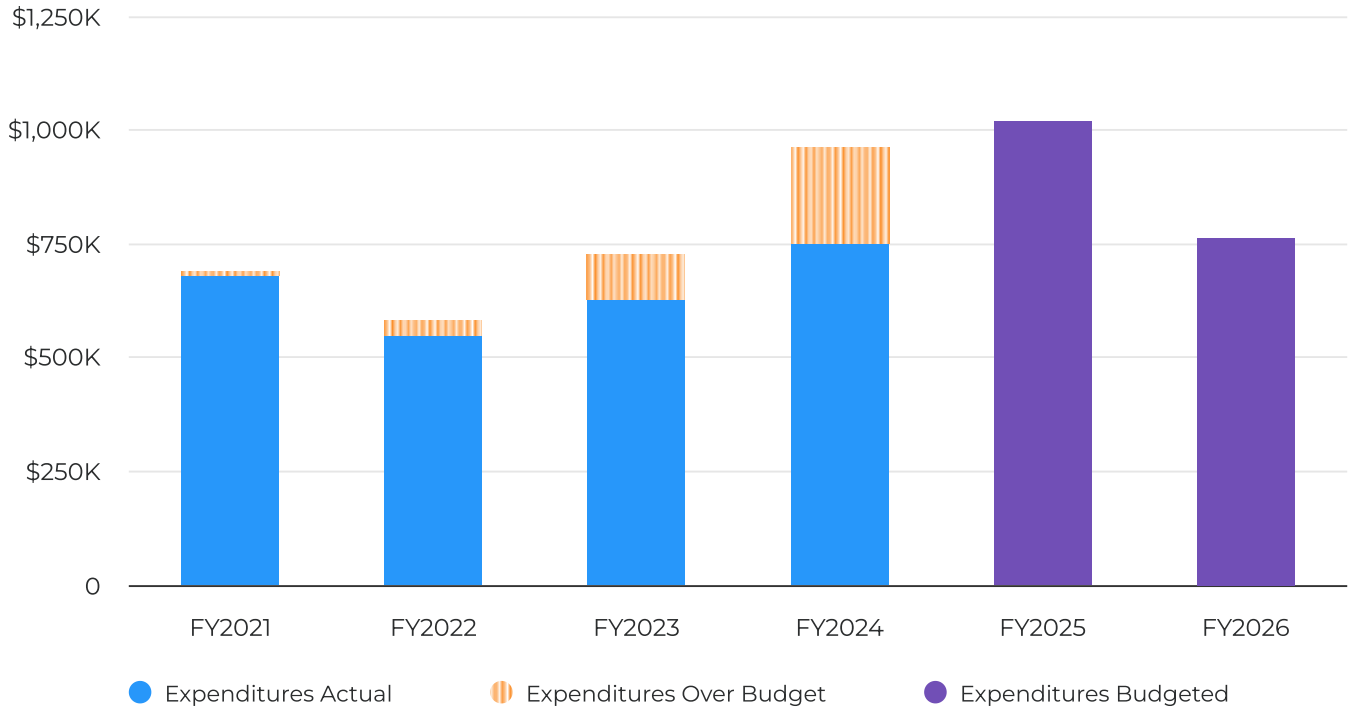
- Provide responsible, confidential, and administrative support to the City Manager and Assistant City Manager.
- Coordinates activities and schedules for the City Manager.
- Coordinate programs, events, or conferences by arranging for facilities and caterers, issuing information or invitations.
- Imparts information, responds to inquiries, receives complaints, and resolves problems.
- Assists with the fiscal management of the City Management budget

The **City Attorney** provides legal counsel and advice to the Mayor and City Council and City Manager on matters related to City business or City policy. This position is a contract for services that include:

- All actions in the Municipal Court of Record.
- Serves as the City's legal advisor and represents the City in litigation.
- Keep current on recent developments in municipal law.
- Draft and prepare contracts, resolutions, ordinances, and other legal documents as needed.
- Attend City Council meetings as needed.

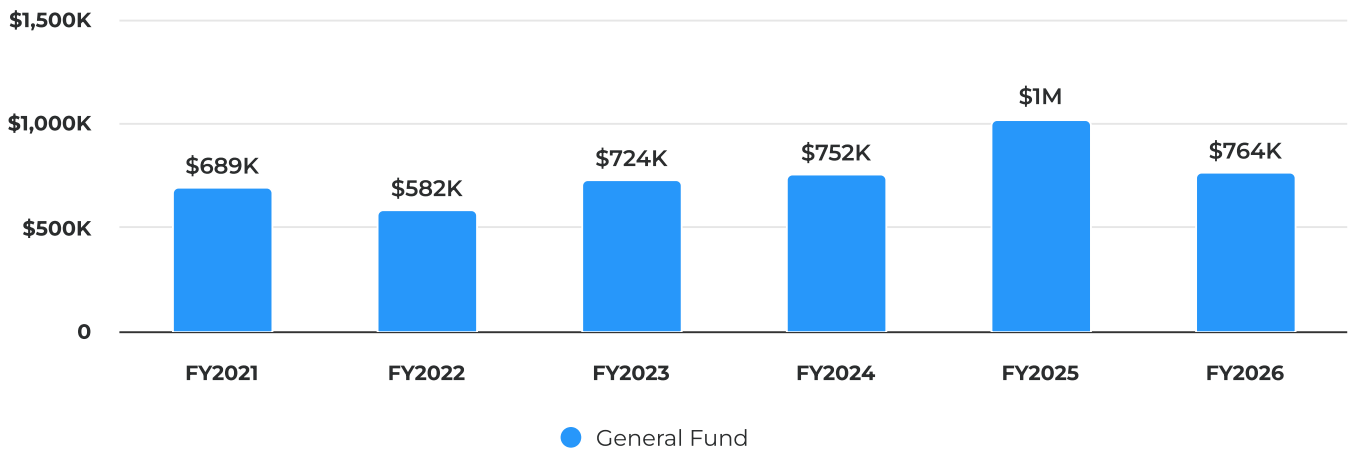
Expenditure Summary

Historical Budget vs. Actual Expenditures

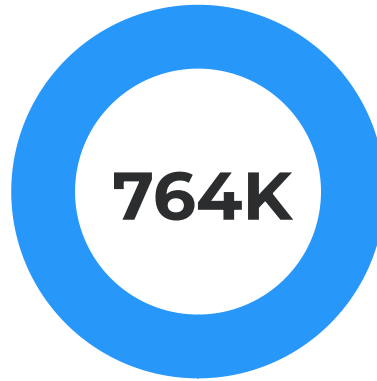


Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



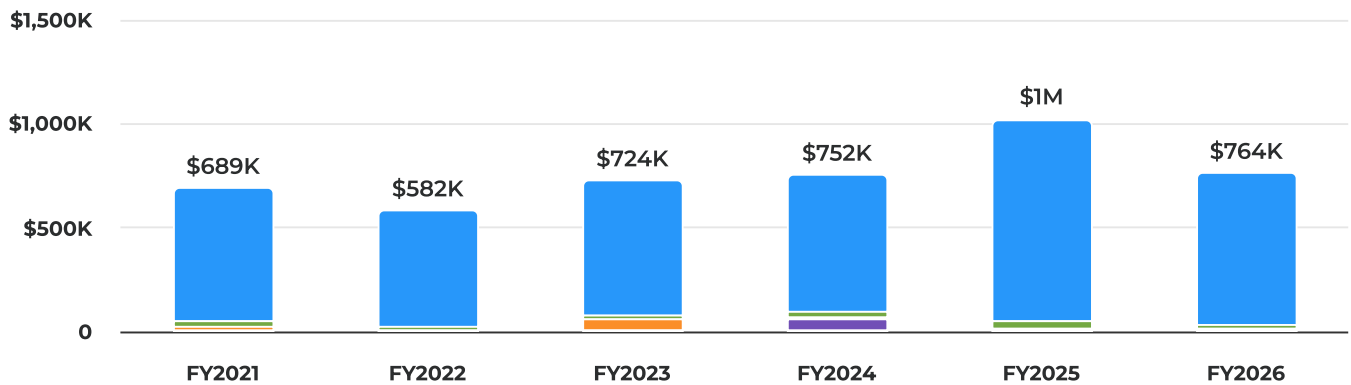
● General Fund **\$763,516** 100.00%

Expenditures by Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$724,261.25	\$960,252.25	\$1,020,167.00	\$763,516.00	-25.16%
Total Expenditures	\$724,261.25	\$960,252.25	\$1,020,167.00	\$763,516.00	-25.16%

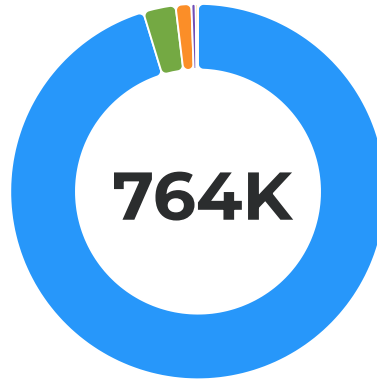
Expenditures by Expense Type

Historical Expenditures by Expense Type



- EMPLOYEE SERVICES
- OPERATIONAL SUPPLIES
- CONTRACT SERVICES AND FEES
- CAPITAL OUTLAY
- FACILITIES OPERATIONS/MAINTENANCE
- EQUIPMENT OPERATIONS/MAINTENANCE

FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$727,539	95.29%
● OPERATIONAL SUPPLIES	\$21,400	2.80%
● CONTRACT SERVICES AND FEES	\$10,250	1.34%
● FACILITIES OPERATIONS/MAINTENANCE	\$2,777	0.36%
● EQUIPMENT OPERATIONS/MAINTENANCE	\$1,550	0.20%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$649,811.10	\$923,625.49	\$970,047.00	\$727,539.00	-25.00%
OPERATIONAL SUPPLIES	\$17,810.93	\$23,890.30	\$32,300.00	\$21,400.00	-33.75%
FACILITIES OPERATIONS/MAINTENANCE	\$1,893.46	\$2,405.21	\$2,940.00	\$2,777.00	-5.54%
EQUIPMENT OPERATIONS/MAINTENANCE	\$1,045.00	\$1,202.13	\$1,550.00	\$1,550.00	0.00%
CONTRACT SERVICES AND FEES	\$53,700.76	\$9,129.12	\$13,330.00	\$10,250.00	-23.11%
Total Expenditures	\$724,261.25	\$960,252.25	\$1,020,167.00	\$763,516.00	-25.16%

Performance Measures

Outputs:	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Monthly Reports Submitted	12	12	12
Strategic Planning Workshop Held	1	1	1
Completed Employee Informational Updates	24	24	24
Efficiencies:			
% Provided at least 5 presentations about the city to community groups	100%	100%	100%
% Council meetings held and special workshops	100%	100%	100%

Communications

Mission Statement

The mission of the Public Information Department is twofold: 1) To promote transparency in city government through accurate and informational communications, both internally and externally, for the City of Taylor; and 2) To promote and maintain a favorable public image through marketing and public relations activities.

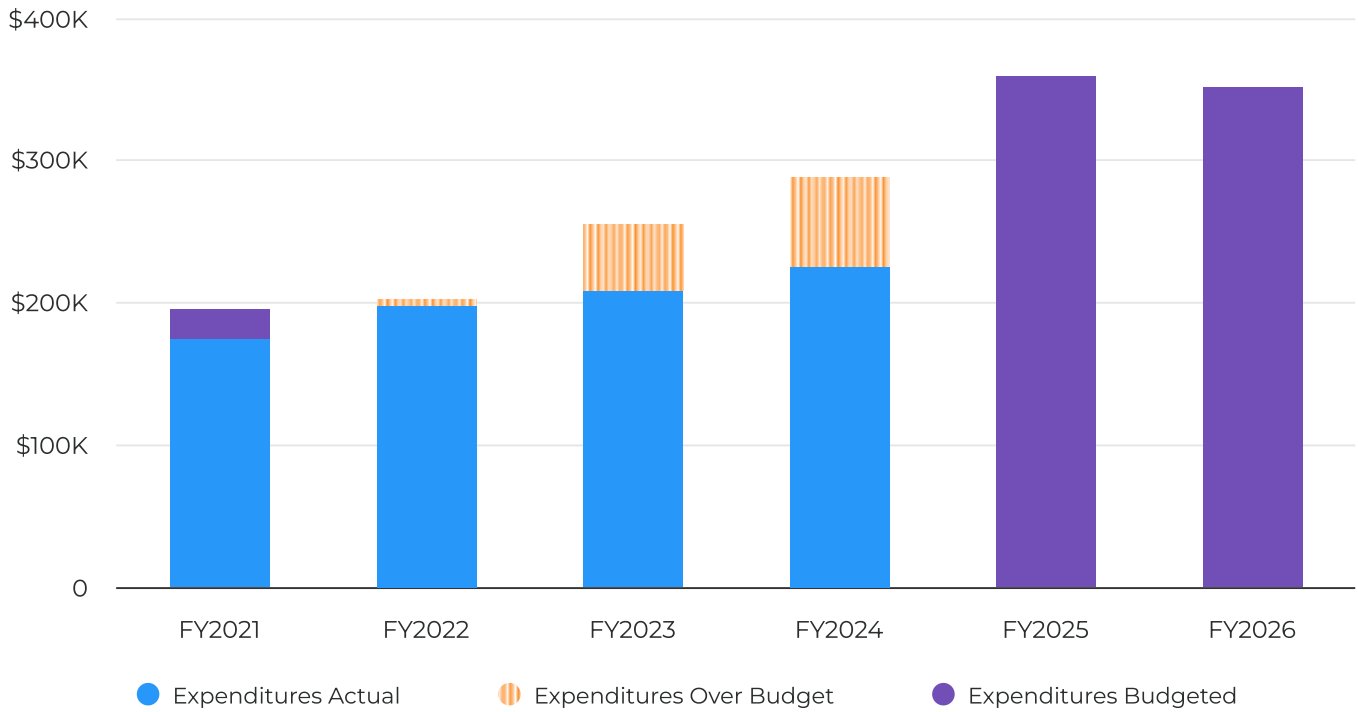
Department Description

The Communications Department coordinates all communications efforts on behalf of the City. This includes public information; media relations; internal communications; crisis communications; event planning and coordination. The department fosters civic involvement and heightens awareness of City activities, services and programs and coordinates activities designed to provide external and internal audiences with current information regarding all aspects of City operations and services.

The Communications Staff should be FEMA-certified and both members of the department are part of the City's Emergency Management Team. The Director of Communications will work directly with the Incident Commander on site at the Emergency Operations Center, as the communication liaison to the public and media when emergencies arise in the community, such as severe weather or other major disasters.

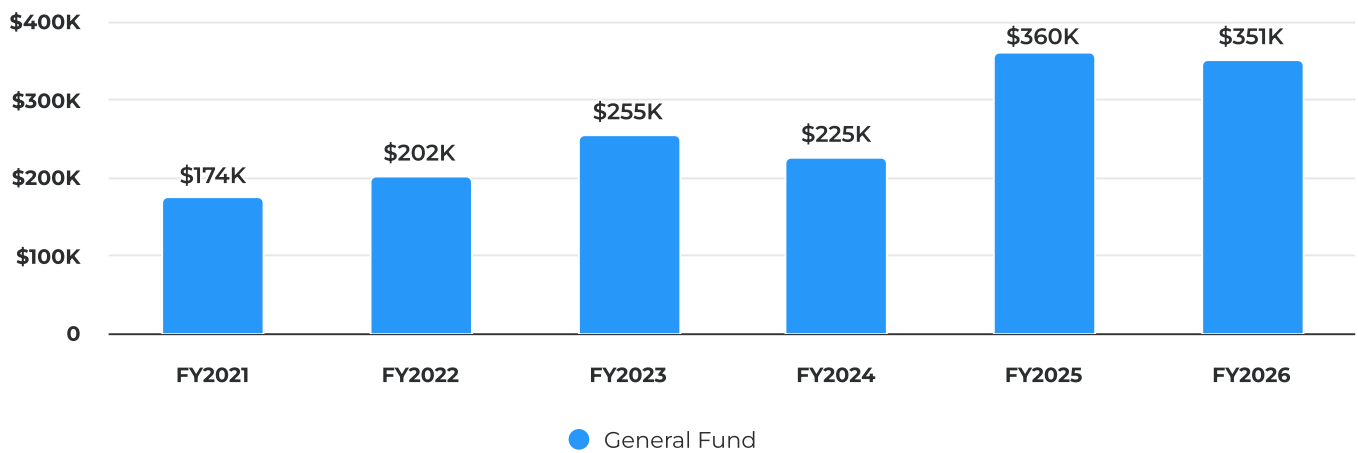
Expenditure Summary

Historical Budget vs. Actual Expenditures



Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



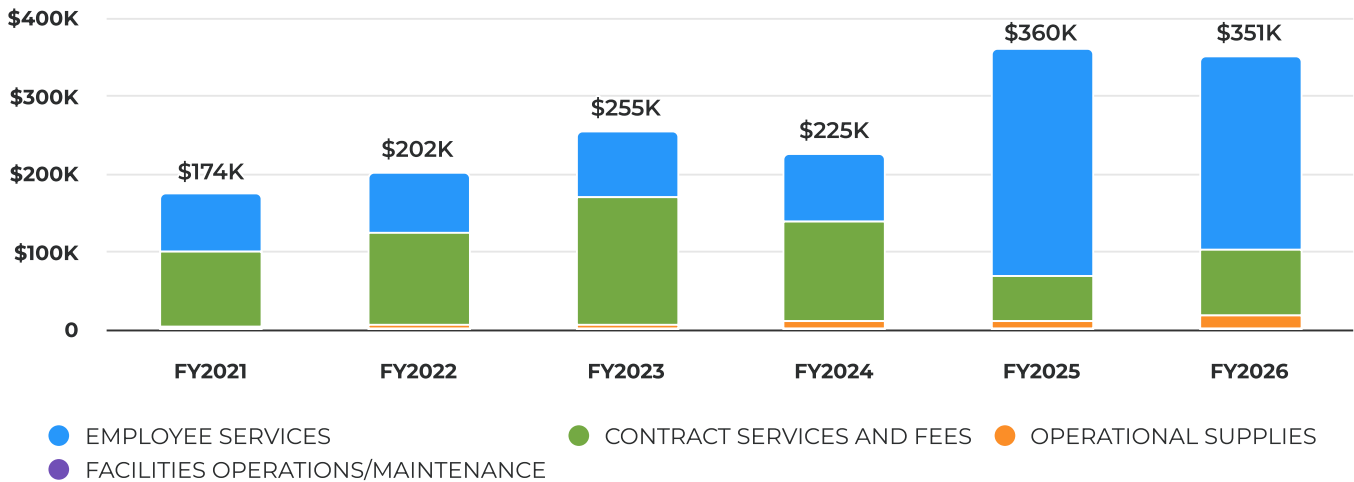
● General Fund **\$351,172** 100.00%

Expenditures by Fund Summary

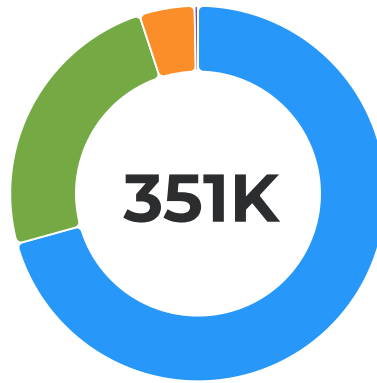
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$254,602.36	\$288,210.07	\$359,517.00	\$351,172.00	-2.32%
Total Expenditures	\$254,602.36	\$288,210.07	\$359,517.00	\$351,172.00	-2.32%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$248,273	70.70%
● CONTRACT SERVICES AND FEES	\$85,149	24.25%
● OPERATIONAL SUPPLIES	\$16,720	4.76%
● FACILITIES OPERATIONS/MAINTENANCE	\$1,030	0.29%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$83,878.02	\$128,788.01	\$290,535.00	\$248,273.00	-14.55%
OPERATIONAL SUPPLIES	\$6,155.64	\$15,068.33	\$8,550.00	\$16,720.00	95.56%
FACILITIES OPERATIONS/MAINTENANCE	\$773.64	\$1,578.08	\$1,200.00	\$1,030.00	-14.17%
CONTRACT SERVICES AND FEES	\$163,795.06	\$142,775.65	\$59,232.00	\$85,149.00	43.76%
Total Expenditures	\$254,602.36	\$288,210.07	\$359,517.00	\$351,172.00	-2.32%

Performance Measures

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outputs:			
News Releases (includes City News on the website)	39	40	50
Community Connection monthly newsletter	12	12	12
Facebook posts	393	415	450
# of City Emergency Alert subscribers	1,110	1,152	1,300
# of digital Community Connection newsletter subscribers	562	575	600
Effectiveness:			
# X (Twitter) followers (City only)	1,888	1,903	2,000
# Tweets (City only)	119	132	150
# Website visits	231,780	261,562	287,718
# Page views	638,584	733,252	806,577

Human Resources

Mission Statement

The Human Resources Department supports the City's efforts to attract, develop and retain a diverse, well-qualified and productive workforce that is capable of providing quality services to the citizens of Taylor.

Department Description

The Human Resources Department is responsible for managing all aspects of human resources to support departments and city management for civil service and non-civil service employees across 15 departments. The department consists of 3 full-time employees (Director, HR Coordinator and Senior HR Generalist) and reports to the Managing Director of Administrative Services. The Human Resources Director serves as the Civil Service Director to comply and performs work outlined by the Chapter 143 Civil Service section of the Local Government Code. Some key responsibilities are:

Human Resources

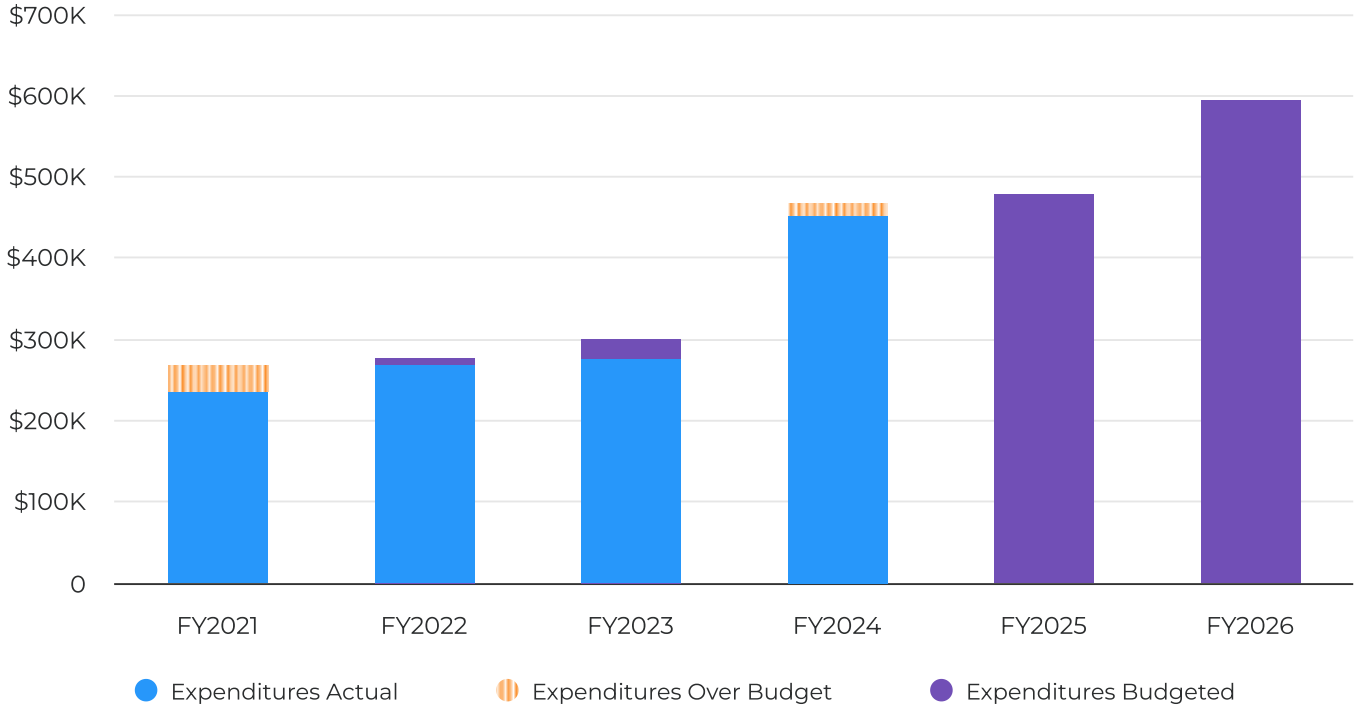
- Administer contracts with benefits brokers and providers, coordinate open enrollment and new employee enrollment, comply with reporting requirements and assist with individual employee needs.
- Administer the classification and pay policies, procedures and systems.
- Coordinate recruiting and facilitating onboarding of new employees through new employee orientation.
- Support positive employee relations by administering a performance management system, administering employee meetings, surveys, and suggestion programs and assisting supervisors to address performance and conduct matters.
- Support employee development by implementing a training plan, organizing recognition events, coordinating service awards, and hosting wellness activities.
- Administer a drug and alcohol testing program to include pre-employment, random, reasonable suspicion, post-accident and follow drug and alcohol testing for all DOT and Non-DOT safety sensitive employees.
- Maintain employee records in compliance with local, state and federal requirements.
- Ensure all programs, policies and procedures comply with all applicable local, state and federal laws, including Title VII of the Civil Rights Act, Family & Medical Leave Act, Americans with Disabilities Act, and Fair Labor Standards Act.

Civil Service

- Administer and comply with Chapter 143 Civil Service Local Government Code for all Police Officers and Firefighters and serve as secretary to the Civil Service Commission
- Recruit for and administer entry-level and promotional examinations to Police and Fire candidates. Coordinate pre-employment hiring process including pre-employment testing and onboarding.
- Maintain the Record and Appointment of all entry-level applicants and promotional candidates
- Set up Appeals for the Commission and Third-Party Hearing Examiners and perform other duties as indicated in Chapter 143 and other duties as outlined in Chapter 143.

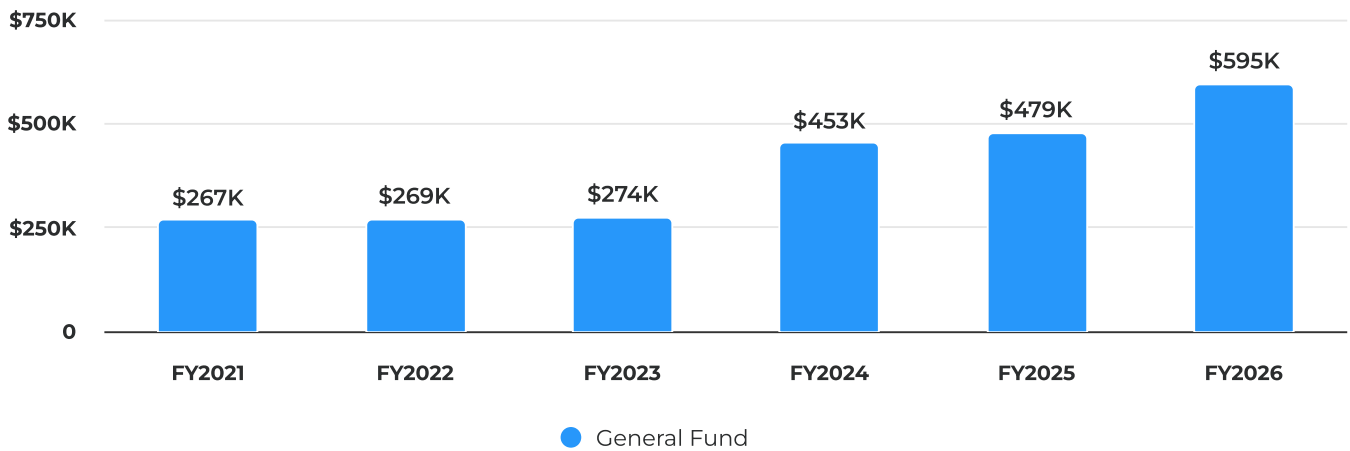
Expenditure Summary

Historical Budget vs. Actual Expenditures



Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



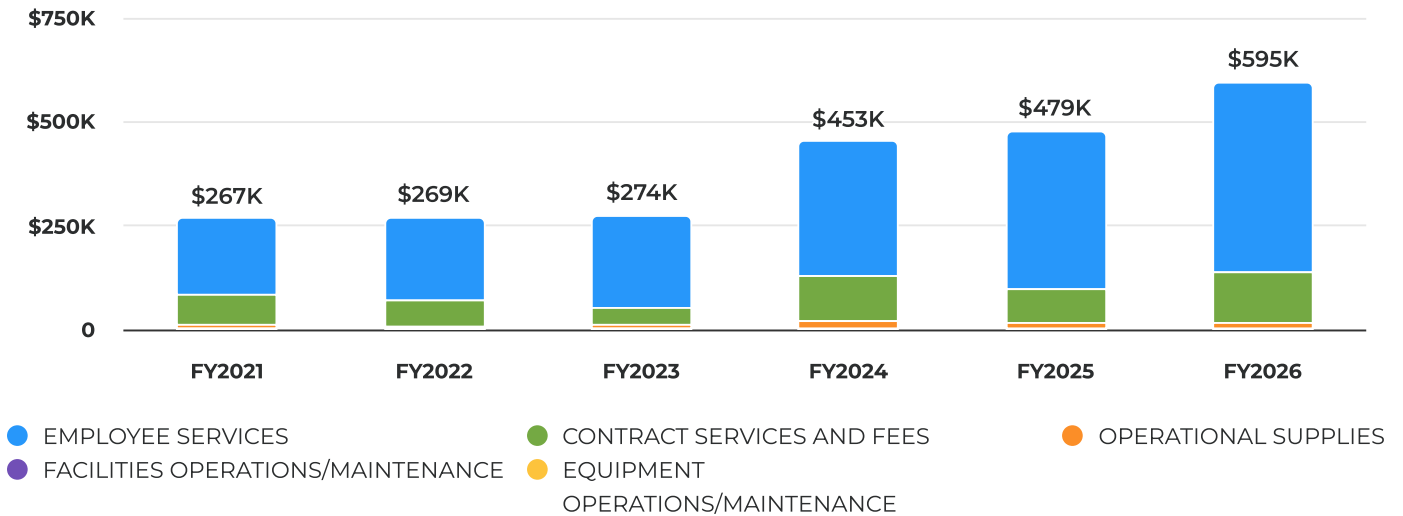
● General Fund **\$594,681** 100.00%

Expenditures by Fund Summary

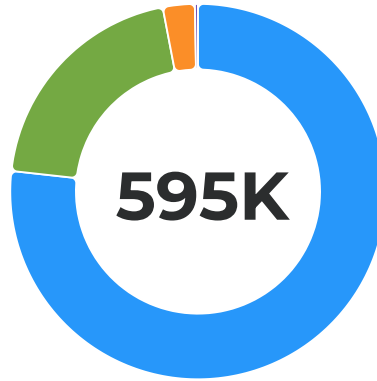
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$274,145.75	\$467,149.37	\$478,595.00	\$594,681.00	24.26%
Total Expenditures	\$274,145.75	\$467,149.37	\$478,595.00	\$594,681.00	24.26%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$456,452	76.76%
● CONTRACT SERVICES AND FEES	\$120,284	20.23%
● OPERATIONAL SUPPLIES	\$16,400	2.76%
● FACILITIES	\$1,545	0.26%
OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$222,449.88	\$341,547.09	\$383,114.00	\$456,452.00	19.14%
OPERATIONAL SUPPLIES	\$11,587.07	\$13,779.43	\$16,890.00	\$16,400.00	-2.90%
FACILITIES	\$532.15	\$1,547.45	\$600.00	\$1,545.00	157.50%
OPERATIONS/MAINTENANCE					
EQUIPMENT	\$982.55	\$46.07	-	-	-
OPERATIONS/MAINTENANCE					
CONTRACT SERVICES AND FEES	\$38,594.10	\$110,229.33	\$77,991.00	\$120,284.00	54.23%
Total Expenditures	\$274,145.75	\$467,149.37	\$478,595.00	\$594,681.00	24.26%

Performance Measures

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outputs:			
# of Full-Time Budgeted Positions	193	193	193
# of Part-Time Employees	1	1	1
# of Worker's Comp Claims Filed with TML	26	24	22
# of Job Applicants Hired	55	40	40
Effectiveness:			
Employee Turnover Rate(Voluntary)	15%	21%	18%
Efficiencies:			
Average Recruitment Process Time (Calendar Days)	60	60	60

City Clerk

Mission Statement

To serve the residents, staff, and visitors of the City of Taylor in an efficient, courteous, and professional manner, while performing the functions and duties of the Office in accordance with State, County, and municipal laws

Department Description

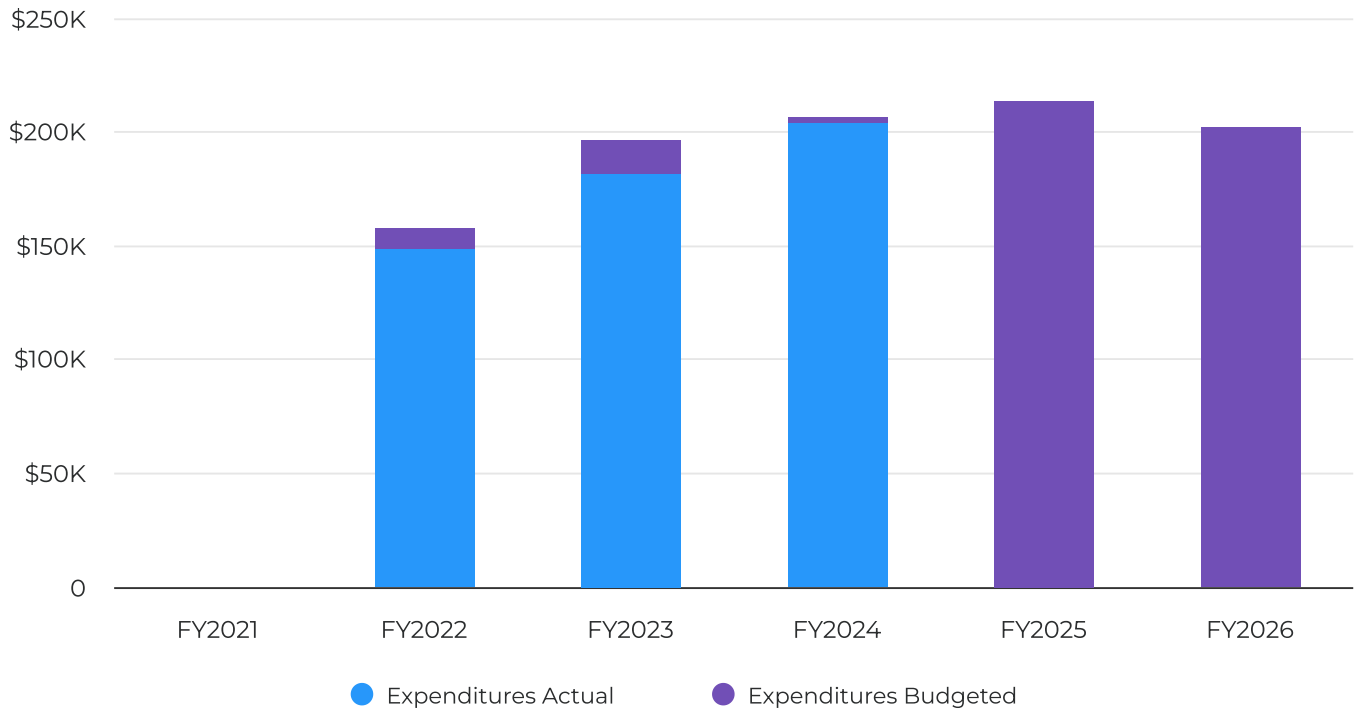
The City Clerk is appointed by the City Manager and works closely with the City Manager and the City Council. In general, this position is responsible for maintaining city records and all clerical matters related to the City Council, including:

- Attend Council meetings.
- Prepare Council agendas and meeting minutes.
- Serve as the Chief Election Official for all regular and special municipal elections in compliance with the Texas Election Code and the City Charter.
- Administer Boards and Commission appointments.
- Process alcohol permits, deeds/easements, and paving Liens.
- Serves as Records Management Officer.

In the City of Taylor, the City Clerk also oversees the Municipal Court and City Hall receptionist desk.

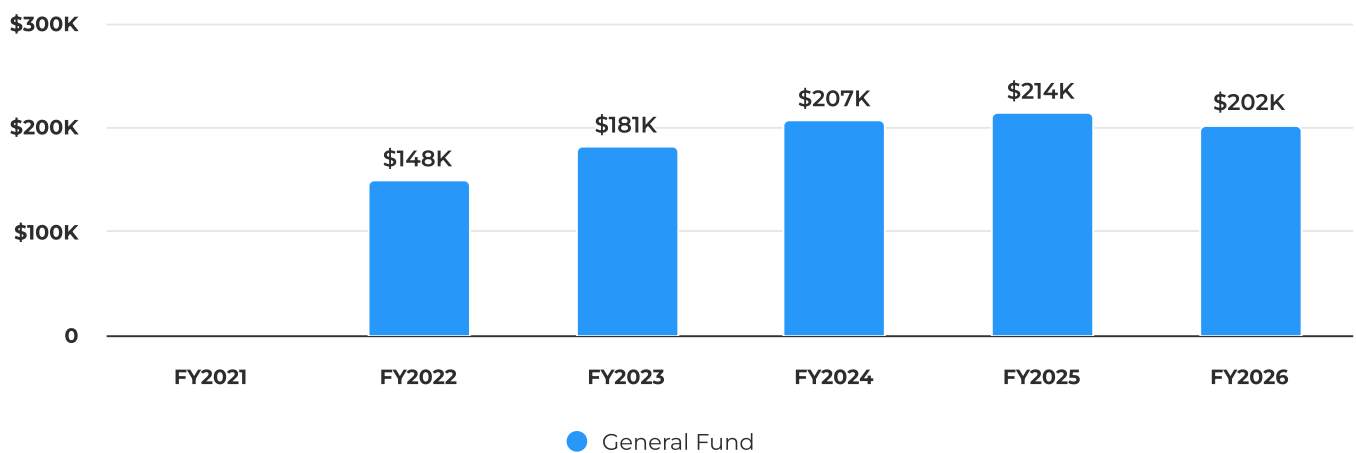
Expenditure Summary

Historical Budget vs. Actual Expenditures



Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



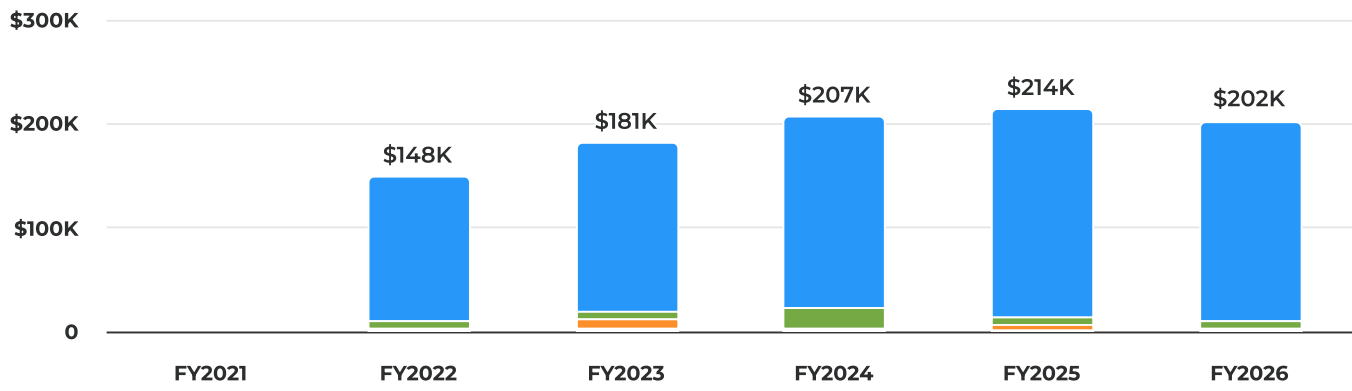
● General Fund **\$202,284** 100.00%

Expenditures by Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Proposed	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$181,263.93	\$203,569.92	\$213,823.00	\$202,284.00	-5.40%
Total Expenditures	\$181,263.93	\$203,569.92	\$213,823.00	\$202,284.00	-5.40%

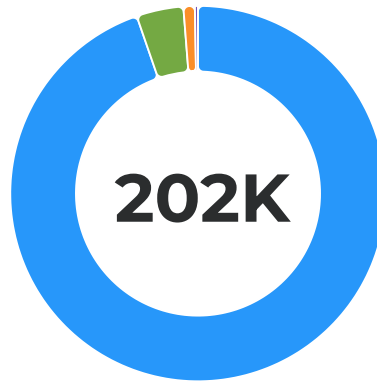
Expenditures by Expense Type

Historical Expenditures by Expense Type



- EMPLOYEE SERVICES
- CONTRACT SERVICES AND FEES
- OPERATIONAL SUPPLIES
- EQUIPMENT
- FACILITIES OPERATIONS/MAINTENANCE
- OPERATIONS/MAINTENANCE

FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$191,569	94.70%
● CONTRACT SERVICES AND FEES	\$8,200	4.05%
● OPERATIONAL SUPPLIES	\$2,000	0.99%
● FACILITIES	\$515	0.25%
OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$163,067.81	\$180,408.29	\$200,128.00	\$191,569.00	-4.28%
OPERATIONAL SUPPLIES	\$9,164.15	\$1,550.31	\$4,896.00	\$2,000.00	-59.15%
FACILITIES	\$386.82	\$535.30	\$600.00	\$515.00	-14.17%
OPERATIONS/MAINTENANCE					
EQUIPMENT					
OPERATIONS/MAINTENANCE	\$1,441.26	\$1,202.02	-	-	-
CONTRACT SERVICES AND FEES	\$7,203.89	\$19,874.00	\$8,199.00	\$8,200.00	0.01%
Total Expenditures	\$181,263.93	\$203,569.92	\$213,823.00	\$202,284.00	-5.40%

Performance Measures

	FY 2024 Actual	FY 2025 Target	FY 2026 Projected
Outputs:			
Proclamation/Recognitions Prepared	25	29	13
Reports Prepared, City Clerk (monthly, special event, etc.)	12	12	12
City Council Meeting Agendas Posted	28	27	28
City Council Meeting Minutes Prepared and Approved	28	27	28
Open Records Requests Filed	465	420	420
Effectiveness:			
Board Appointments Scheduled, Prepared & Updated	40	32	35
Efficiencies:			
% Reports Timely Submitted	100%	100%	100%
% Open Records Requests Fulfilled	100%	100%	100%
% Council Agendas Drafted, Posted & Minutes Prepared	100%	100%	100%

Finance

Mission Statement

The Finance Department is dedicated to providing quality financial management for the City of Taylor's resources; to provide the highest level of customer service and customer support to the citizens of Taylor regarding financial matters and utility billing issues; and to assist all of the departments of the City at fulfilling the strategic plans set forth by the City Council regarding financial affairs. The Finance Department strives for excellence in the financial matters of the City of Taylor.

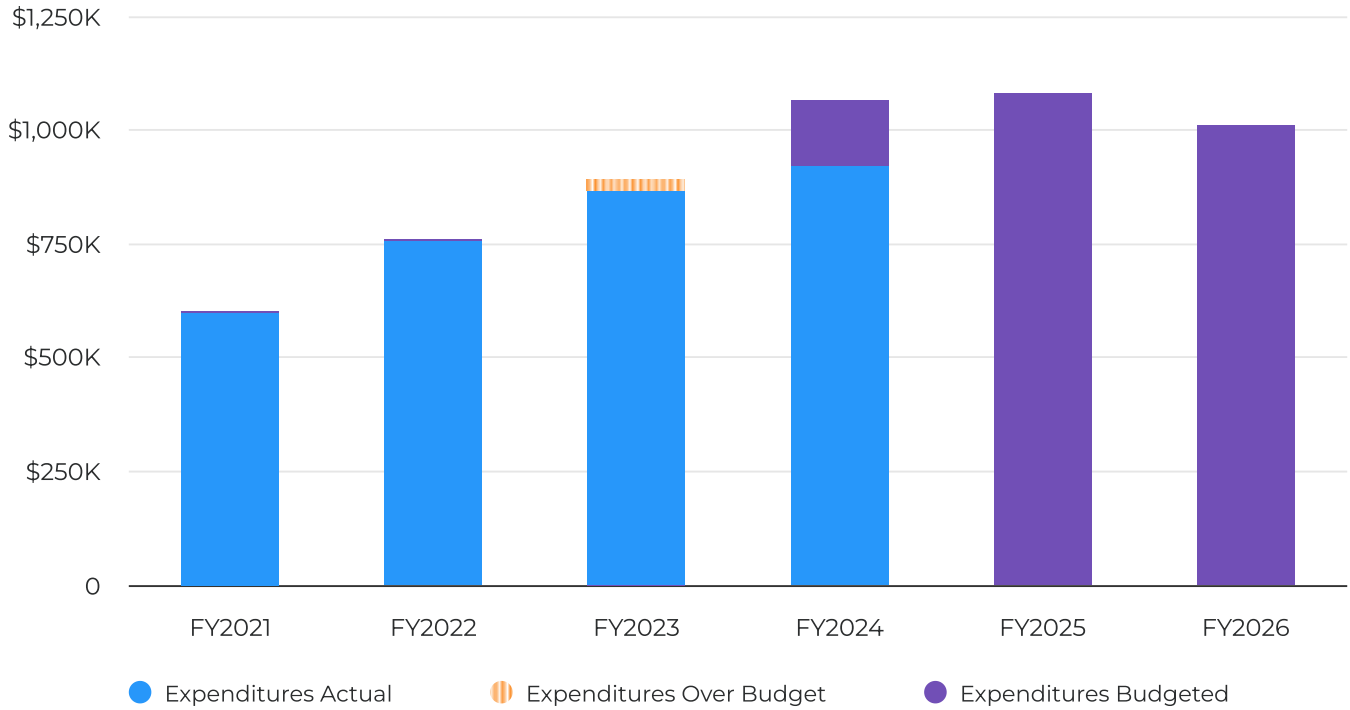
Department Description

The [Finance Department](#) is responsible for managing the City's financial resources and provides decision support services to all departments. The Finance Department is also responsible for administering a cash management and investment program, which helps to ensure that City funds receive the greatest rate of return on funds and investments. Other duties of the department include account payable, payroll, procurement, debt management, and utility billing.

We provide appropriate, essential, and timely financial reports, as well as assisting the City Manager and various departments by providing direction in preparing the annual operating budget in accordance with financial policies. To protect and maintain the City's finance and provide accountability for financial position to the City Council, management, and citizens. The services of this program include: fund accounting in accordance with General Accepted Accounting Principles (GAAP) and the Government Accounting Standard Board (GASB); audit and financial report: fixed asset management; grant accounting; centralized accounts payable services; and implementation of approved financial policies.

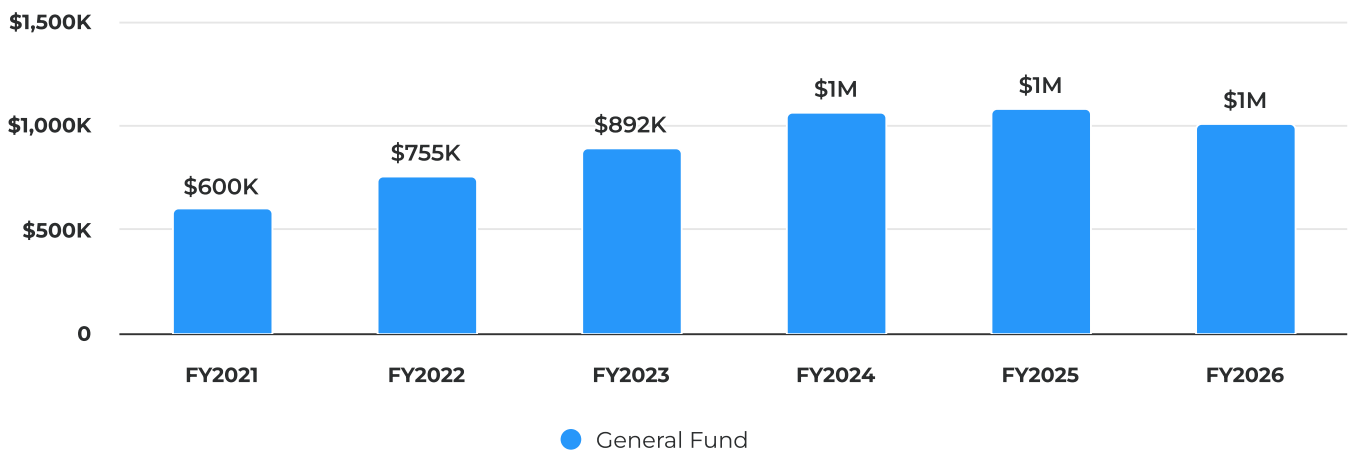
Expenditure Summary

Historical Expenditures Budget vs. Actual Expenditures

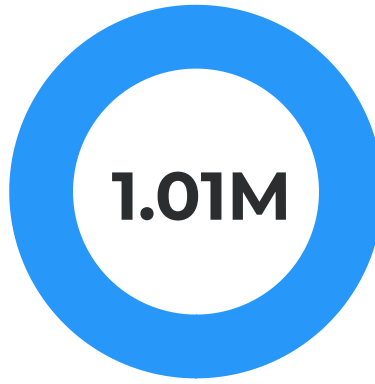


Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



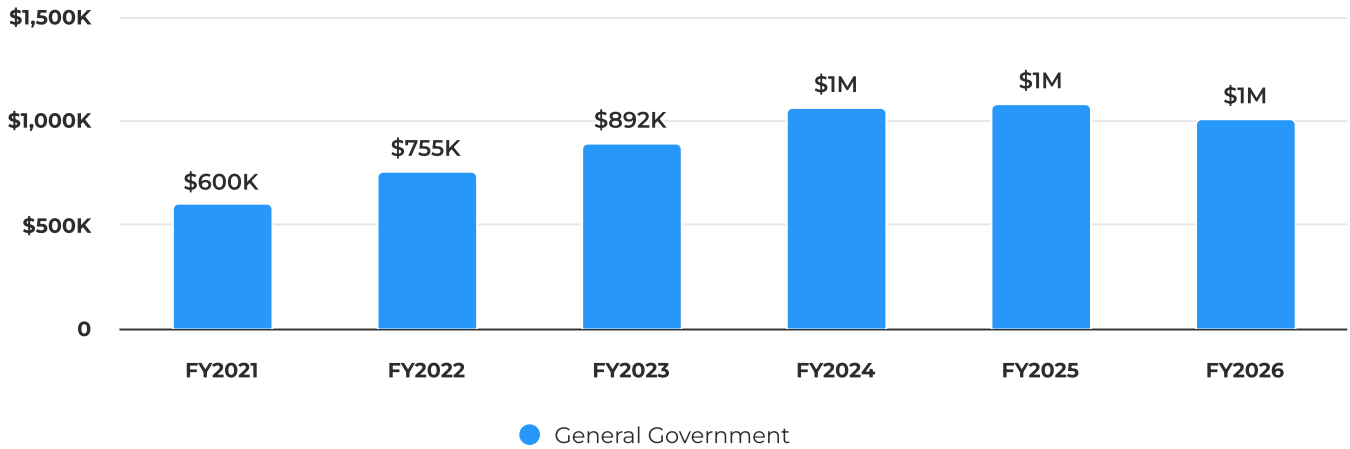
● General Fund **\$1,011,004** 100.00%

Expenditures by Fund Summary

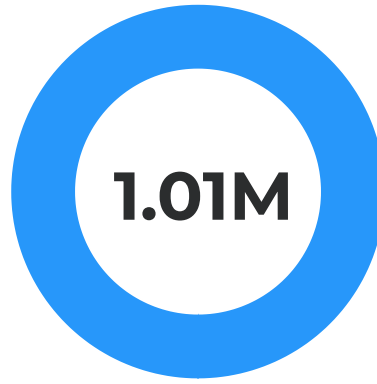
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$891,538.17	\$920,034.94	\$1,081,943.00	\$1,011,004.00	-6.56%
Total Expenditures	\$891,538.17	\$920,034.94	\$1,081,943.00	\$1,011,004.00	-6.56%

Expenditures by Function

Historical Expenditures by Function



FY26 Expenditures by Function



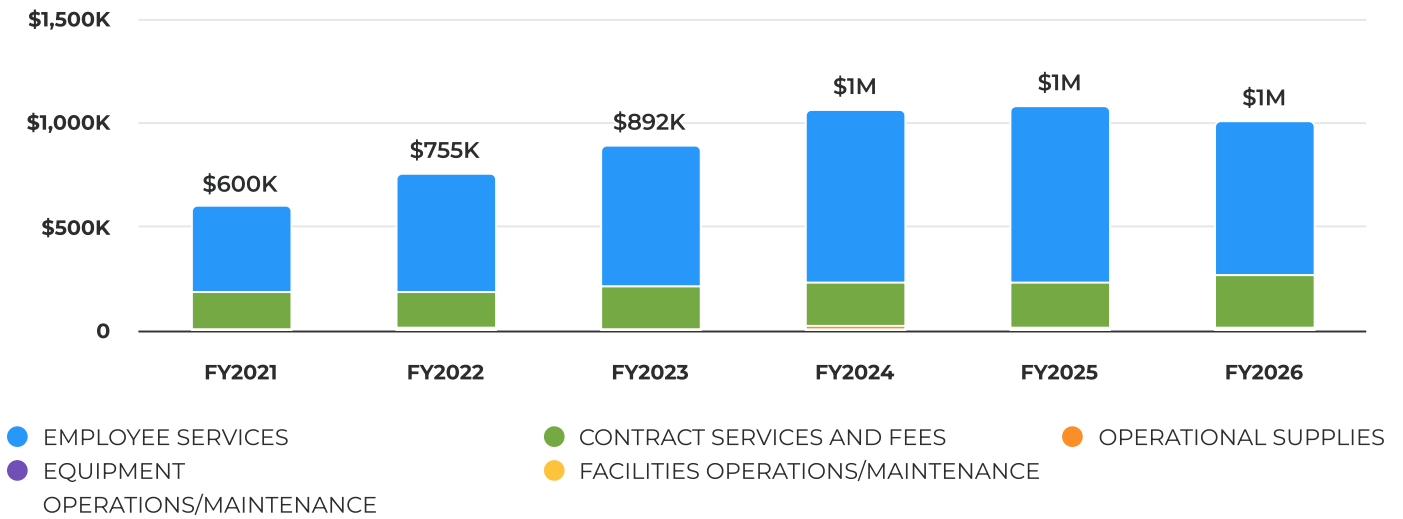
● General Government **\$1,011,004** 100.00%

Expenditures by Function

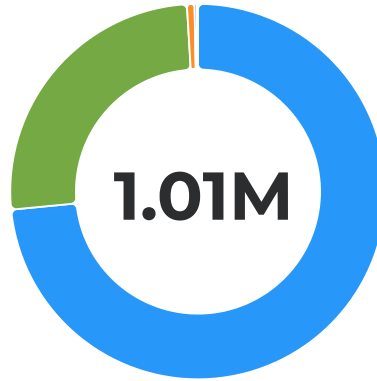
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Government	\$891,538.17	\$920,034.94	\$1,081,943.00	\$1,011,004.00	-6.56%
Total Expenditures	\$891,538.17	\$920,034.94	\$1,081,943.00	\$1,011,004.00	-6.56%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$742,684	73.46%
● CONTRACT SERVICES AND FEES	\$258,835	25.60%
● OPERATIONAL SUPPLIES	\$6,455	0.64%
● EQUIPMENT	\$2,000	0.20%
● OPERATIONS/MAINTENANCE		
● FACILITIES	\$1,030	0.10%
● OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$678,996.90	\$698,158.78	\$847,153.00	\$742,684.00	-12.33%
OPERATIONAL SUPPLIES	\$3,924.40	\$14,430.51	\$11,255.00	\$6,455.00	-42.65%
FACILITIES	\$917.37	\$1,028.18	\$1,200.00	\$1,030.00	-14.17%
OPERATIONS/MAINTENANCE					
EQUIPMENT	\$2,382.18	\$1,765.50	\$2,000.00	\$2,000.00	0.00%
OPERATIONS/MAINTENANCE					
CONTRACT SERVICES AND FEES	\$205,317.32	\$204,651.97	\$220,335.00	\$258,835.00	17.47%
Total Expenditures	\$891,538.17	\$920,034.94	\$1,081,943.00	\$1,011,004.00	-6.56%

Municipal Court

Mission Statement

The Court's mission is to provide quality service in an impartial and professional manner to ensure trust and confidence in the Taylor Municipal Court of Record. It is dedicated to ensuring that each person is treated with dignity and respect through a fair and impartial judiciary.

Department Description

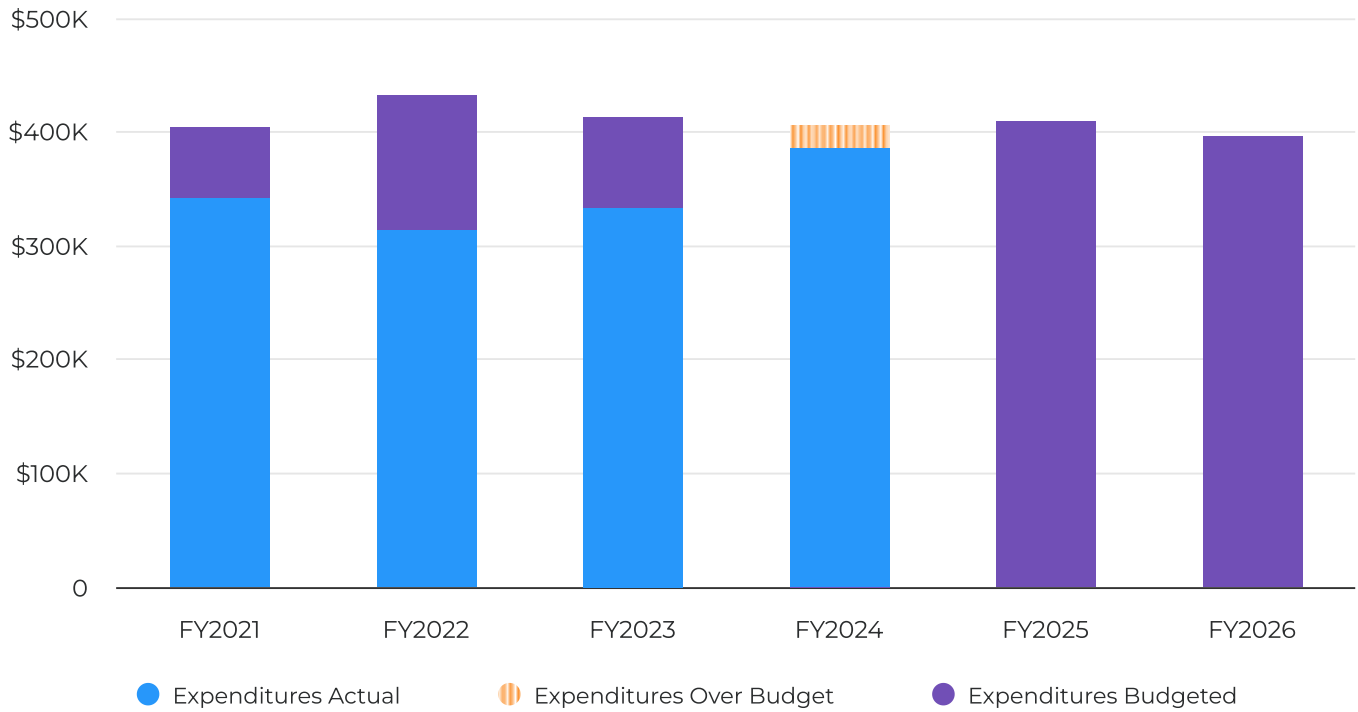
The Municipal Court of Record has original and exclusive jurisdiction over violations of City ordinances and the resolutions, rules, and orders that occur in the territorial jurisdiction of the City and on any property owned by the City in the City's extraterritorial jurisdiction. The basic organization of the Municipal Court consists of judges, court clerks, prosecutors, bailiffs, warrant officers, and defense counsel.

The Municipal Court Clerk's Office is the administrative branch of the Municipal Court and prepares and provides all the processing of cases filed in the Court. The clerks' primary responsibilities include managing cases to ensure that the required court procedures are timely and correctly handled; administering the daily operations of the Court; maintaining Court records, including the docket; and coordinating the scheduling of cases. The Court consists of a Judge, a Clerk of the Court of Record, 2 Deputy Municipal Court Clerks I, and the City of Taylor Prosecutor.

The Municipal Court handles Class C misdemeanors that originate from penal and traffic citations, citizen complaints, municipal code violations, and misdemeanor arrests, occurring within the territorial limits of the City of Taylor. The clerks process the collection of fines, pleas of not guilty and requests for Trials; manage the scheduling of trials and hearings for dangerous animals and junk vehicle cases. They also issue subpoenas for witnesses to appear for trials, process summons for jurors, prepare appealed cases to transcribe to county court, assist the public in applying for driving safety courses or deferred disposition if they are eligible, and prepare warrants for non-appearing defendants. Because the clerk of the court is also the magistrate's clerk, the clerk is required to have probable cause affidavits for class A and B misdemeanors and felonies on file for public viewing after the warrants are served. The clerks keep current on legislative law changes and court procedures, report court costs to the State Comptroller, statistics to the Office of Court Administration, and traffic convictions to the Department of Public Safety.

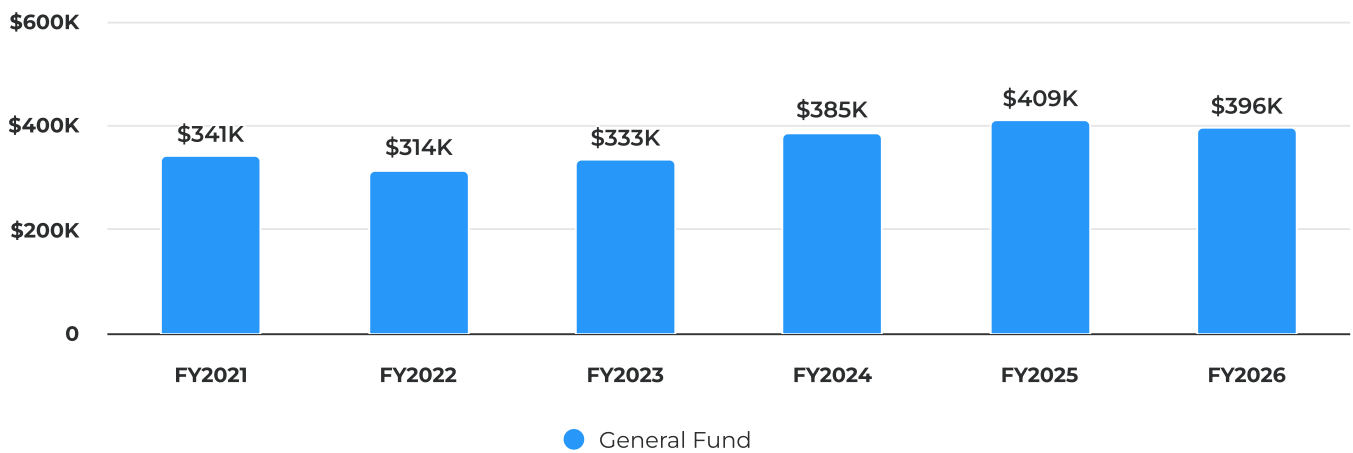
Expenditure Summary

Historical Expenditures Budget vs. Actual



Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



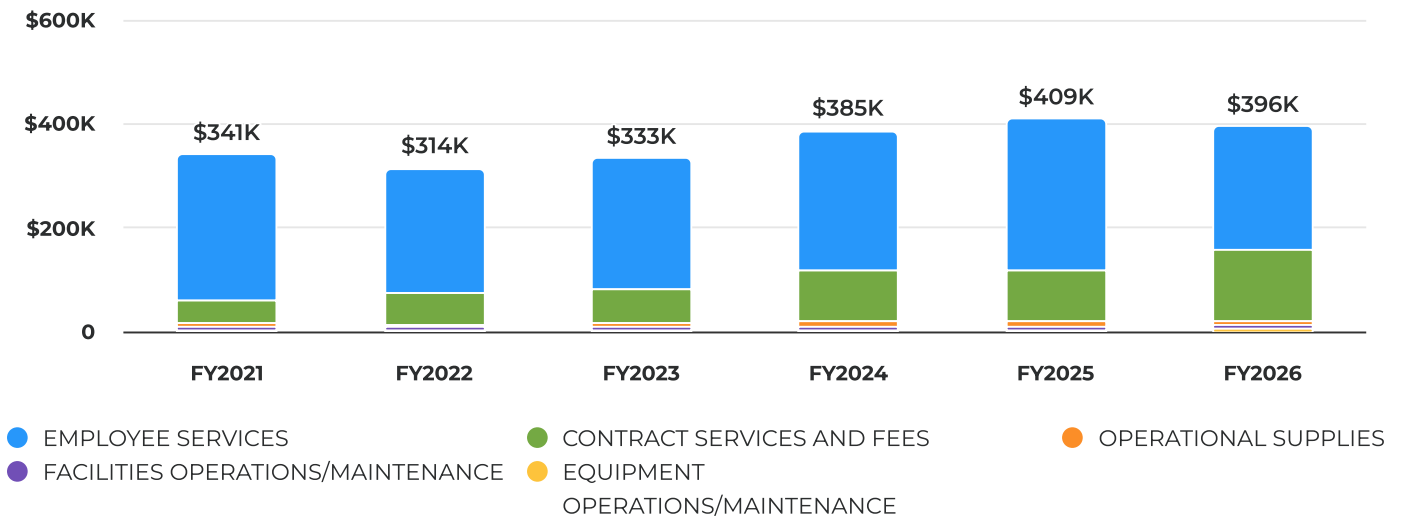
● General Fund **\$395,570** 100.00%

Expenditures by Fund Summary

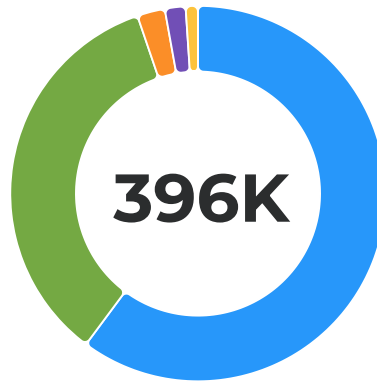
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$332,644.52	\$405,669.63	\$408,574.00	\$395,570.00	-3.18%
Total Expenditures	\$332,644.52	\$405,669.63	\$408,574.00	\$395,570.00	-3.18%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$238,030	60.17%
● CONTRACT SERVICES AND FEES	\$136,875	34.60%
● OPERATIONAL SUPPLIES	\$9,450	2.39%
● FACILITIES OPERATIONS/MAINTENANCE	\$7,015	1.77%
● EQUIPMENT OPERATIONS/MAINTENANCE	\$4,200	1.06%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$250,662.37	\$315,641.57	\$292,714.00	\$238,030.00	-18.68%
OPERATIONAL SUPPLIES	\$7,987.41	\$5,585.91	\$10,633.00	\$9,450.00	-11.13%
FACILITIES OPERATIONS/MAINTENANCE	\$6,159.35	\$6,514.58	\$6,600.00	\$7,015.00	6.29%
EQUIPMENT OPERATIONS/MAINTENANCE	\$2,799.83	\$2,308.96	\$3,320.00	\$4,200.00	26.51%
CONTRACT SERVICES AND FEES	\$65,035.56	\$75,618.61	\$95,307.00	\$136,875.00	43.61%
Total Expenditures	\$332,644.52	\$405,669.63	\$408,574.00	\$395,570.00	-3.18%

Performance Measures

<u>Outputs:</u>	Actual FY 2024	Actual FY 2025	Projected FY 2026
# of Warrants Issued	305	138	350
# of Warrants Closed	417	283	500
# of Cases Filed	2,528	2,576	2,400
# of Cases Closed	1,713	1,577	1,700

Development Services

Mission Statements

The mission of the Development Services Department is to provide timely quality services for our customers' needs today while proactively planning for tomorrow.

Our commitment to carrying out this mission includes:

- Being responsive to the diverse needs of our customers through the provision of reliable information and consistent services that effectively serve the community's needs.
- Providing services to the citizens of Taylor through the consistent, courteous, and professional enforcement of adopted codes and standards.
- Preparing for the future of Taylor and the surrounding region by actively working to encourage quality growth, while striving to protect the unique features of our community that make it an outstanding place to live, work, shop, and play.

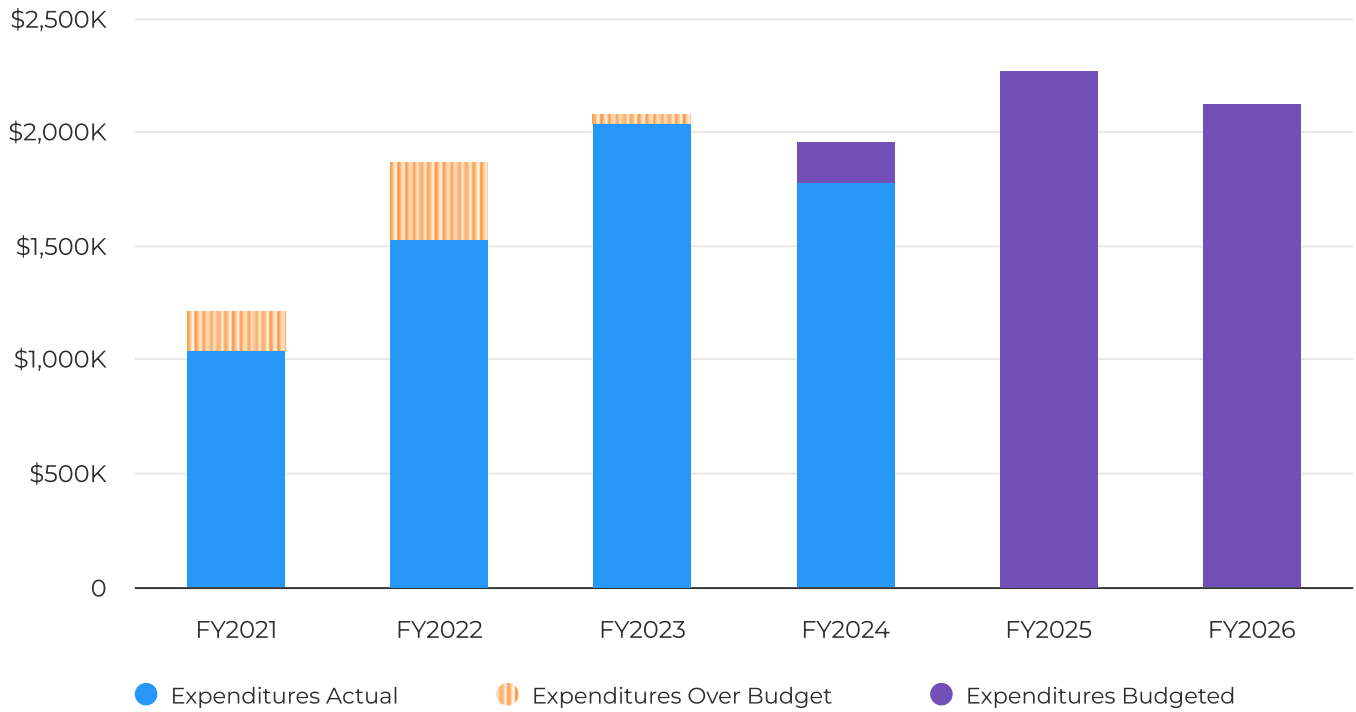
Department Description

The Department of Development Services is organized in the following divisions:

- Administration: provides support to the other divisions within the department, oversees the City's affordable housing programs, oversees the operation of the Moody Museum, and provides staff support to boards and commissions.
- Planning: is responsible for ensuring that development is consistent with the community's vision through the implementation of the City's development policies, including the comprehensive plan, and the zoning and subdivision ordinances.
- Building: is responsible for ensuring that buildings are safe by reviewing plans and inspecting construction for compliance with the adopted building codes.
- Code Enforcement: is responsible for ensuring the community is safe and attractive through the enforcement of the City's health and safety ordinances.

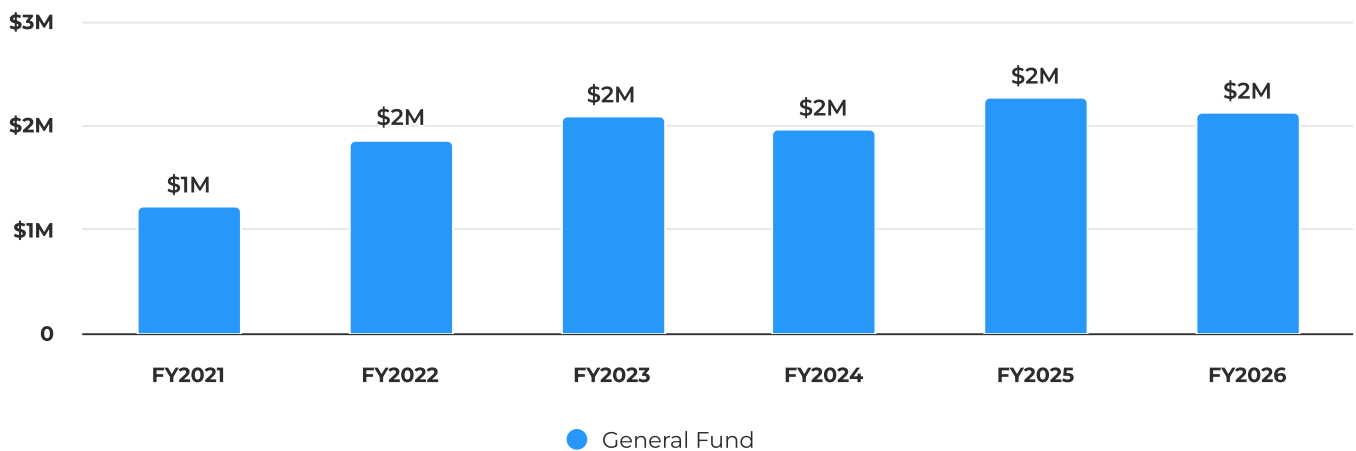
Expenditure Summary

Historical Budget vs. Actual Expenditures



Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



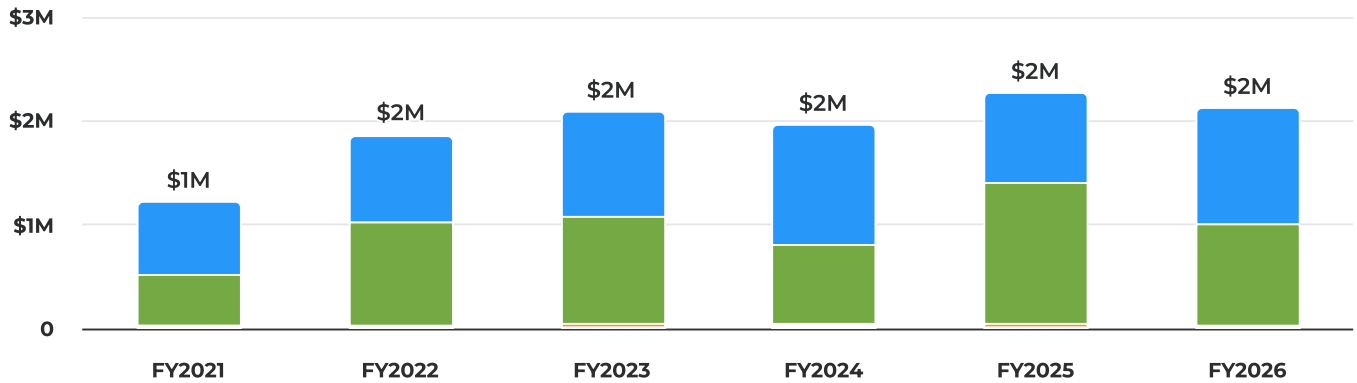
● General Fund **\$2,121,211** 100.00%

Expenditures by Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$2,079,436.53	\$1,777,449.66	\$2,267,085.00	\$2,121,211.00	-6.43%
Total Expenditures	\$2,079,436.53	\$1,777,449.66	\$2,267,085.00	\$2,121,211.00	-6.43%

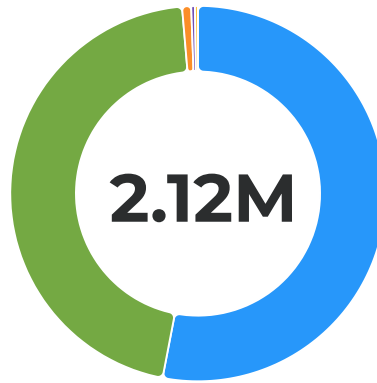
Expenditures by Expense Type

Historical Expenditures by Expense Type



- EMPLOYEE SERVICES
- CONTRACT SERVICES AND FEES
- OPERATIONAL SUPPLIES
- EQUIPMENT
- FACILITIES OPERATIONS/MAINTENANCE
- OPERATIONS/MAINTENANCE

FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$1,124,865	53.03%
● CONTRACT SERVICES AND FEES	\$967,394	45.61%
● OPERATIONAL SUPPLIES	\$16,650	0.78%
● EQUIPMENT	\$6,657	0.31%
● OPERATIONS/MAINTENANCE		
● FACILITIES	\$5,645	0.27%
● OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$1,005,307.14	\$701,708.78	\$859,094.00	\$1,124,865.00	30.94%
OPERATIONAL SUPPLIES	\$27,972.70	\$19,874.69	\$30,750.00	\$16,650.00	-45.85%
FACILITIES	\$4,225.80	\$3,974.35	\$5,040.00	\$5,645.00	12.00%
OPERATIONS/MAINTENANCE					
EQUIPMENT	\$11,177.23	\$12,414.13	\$11,648.00	\$6,657.00	-42.85%
OPERATIONS/MAINTENANCE					
CONTRACT SERVICES AND FEES	\$1,030,753.66	\$1,039,477.71	\$1,360,553.00	\$967,394.00	-28.90%
Total Expenditures	\$2,079,436.53	\$1,777,449.66	\$2,267,085.00	\$2,121,211.00	-6.43%

Performance Measures

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
<u>Outputs:</u>			
HOME Program Houses Completed	4	6	4
Platting Applications	14	25	30
Zoning Applications	5	55	12
CPD - Commercial Planned Development	2	7	10
RPD - Residential Planned Development	5	14	20
Variance Applications	12	12	12
Site Development Applications	12	16	20
Comprehensive Plan Amendment	4	4	4
Subdivision Improvement Plans	3	4	5
Regulatory Compliance Letters	20	17	20
Capital Improvement Projects	2	5	4
New Single Family Residential Permits Issued	179	87	400
Number of Commercial Building Permits Issued	28	167	200
Total Number of Permits Issued	1,250	1,168	2,700
Number of inspections performed	7,800	7,568	12,000
Total Value of New Residential Construction	\$28,856,163	\$40,439,739	\$65,500,000
Total Value of Commercial Construction	\$75,284,535	\$66,301,914	\$250,000,000
Code Enforcement Cases Processed	1,500	1,650	1,900

Main Street

Mission Statement

The Taylor Main Street Program strives to fill all downtown buildings with businesses and residents by prioritizing historic preservation, cultural experiences, community partnerships, and cultivated growth.

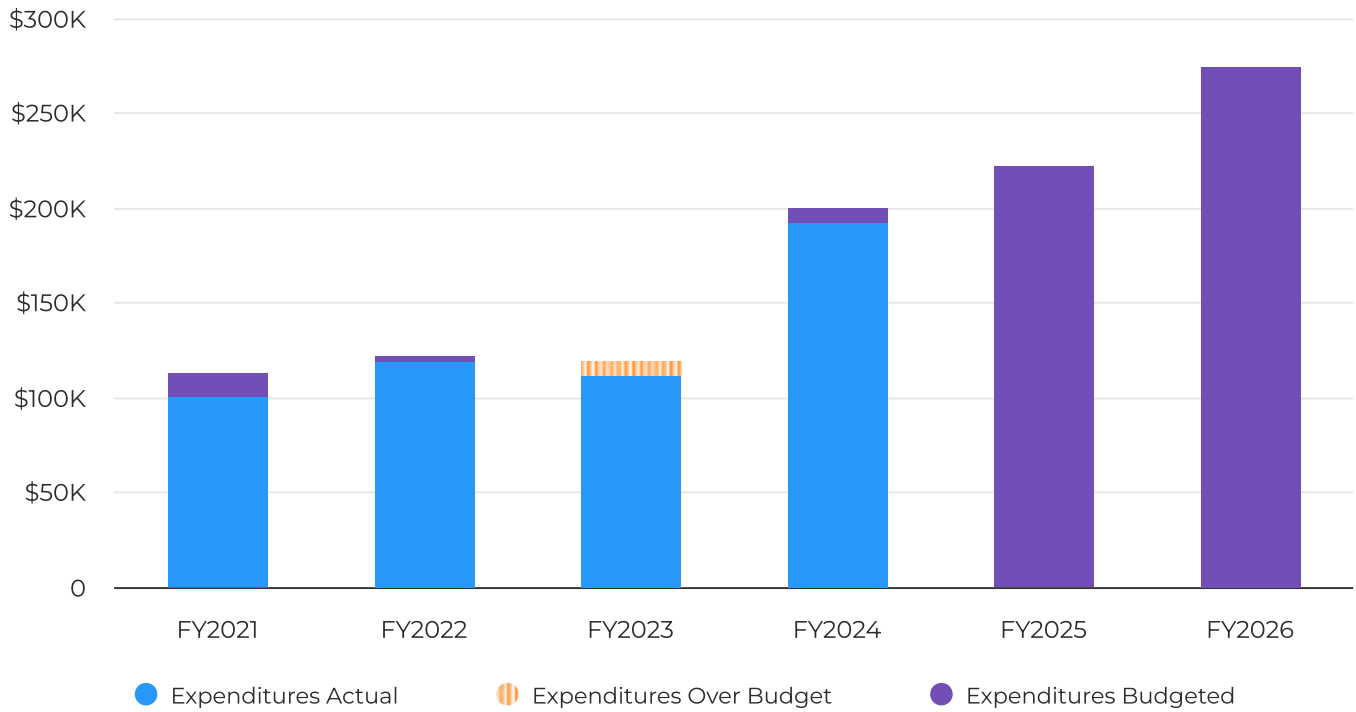
Department Description

The Taylor Main Street Program is one of only 41 Nationally Accredited Main Street Programs in Texas for 2024. Its focus is on downtown revitalization within the context of historic preservation. The Program's objective is to promote the diversification of business and residential assets to positively impact the overall economic base of the downtown. Taylor Main Street seeks to enhance downtown vibrancy through the engagement of current and future business owners; the improvement of the curb appeal of both the individual storefronts and the district as a whole; the development and production of special events throughout the year; and the preservation and rehabilitation of historic commercial structures through the implementation of the National Main Street Center's Four Point Approach of organization, design, promotion, and economic vitality. The overarching goal of Taylor Main Street is to help provide opportunities for the enhancement of the downtown district for citizens and tourists.

An additional responsibility of the department is acting as the Film Friendly Certified contact point for film production projects seeking to work in Taylor. With the addition of the Special Events Coordinator's position, the department not only develops special events centered around the downtown district but it also coordinates and oversees the permitting process for special events utilizing city assets and/or city services.

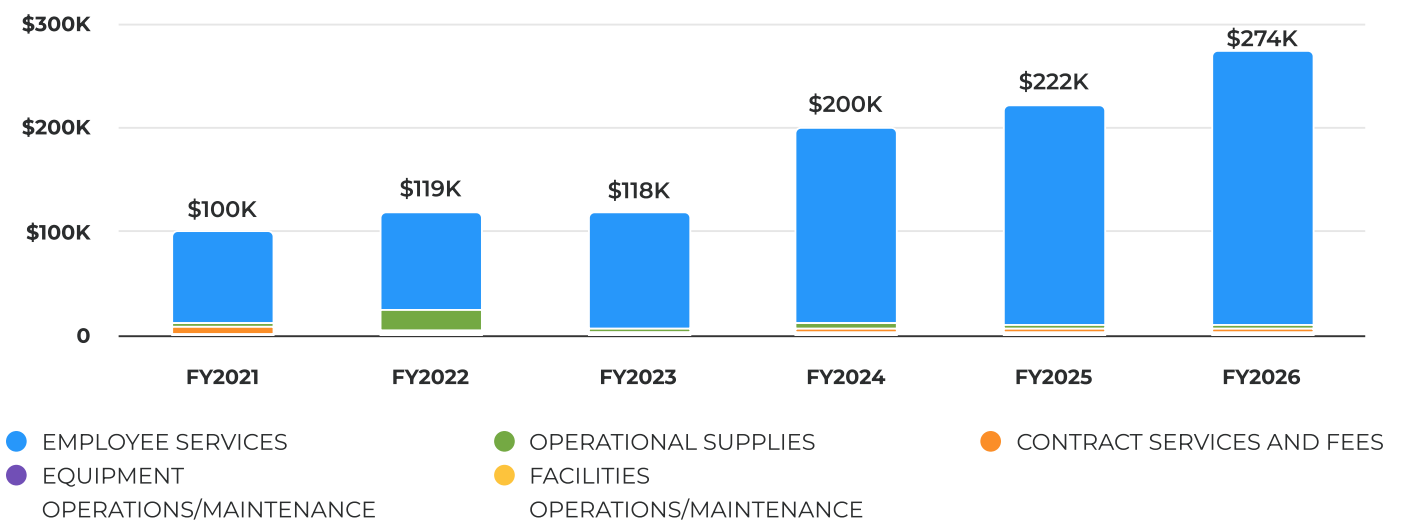
Expenditure Summary

Historical Budget vs. Actual Expenditures

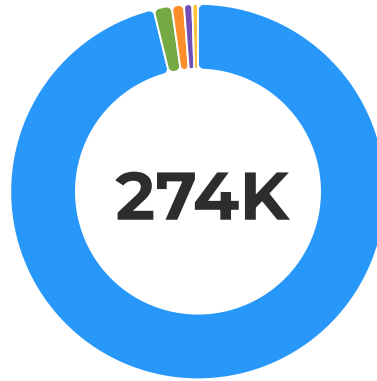


Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$263,701	96.19%
● OPERATIONAL SUPPLIES	\$4,245	1.55%
● CONTRACT SERVICES AND FEES	\$2,885	1.05%
● EQUIPMENT	\$2,000	0.73%
● OPERATIONS/MAINTENANCE		
● FACILITIES	\$1,305	0.48%
● OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$111,845.45	\$181,308.08	\$211,799.00	\$263,701.00	24.51%
OPERATIONAL SUPPLIES	\$3,941.09	\$6,550.44	\$4,245.00	\$4,245.00	0.00%
FACILITIES OPERATIONS/MAINTENANCE	\$672.10	\$1,568.02	\$600.00	\$1,305.00	117.50%
EQUIPMENT OPERATIONS/MAINTENANCE	\$1,630.78	\$1,181.43	\$2,000.00	\$2,000.00	0.00%
CONTRACT SERVICES AND FEES	\$255.69	\$1,069.16	\$2,885.00	\$2,885.00	0.00%
Total Expenditures	\$118,345.11	\$191,677.13	\$221,529.00	\$274,136.00	23.75%

Performance Measures

	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Outputs:			
Downtown Private Sector Investment (renovations/repairs)	\$487,712	\$397,006	\$1,400,000
Downtown Private Sector Projects	25	20	20
Downtown Business Start, Expansions, Relocations	18	11	15
Downtown net gain in business starts, expansions, relocations	18	-2	15
New housing, mixed-use units/retail spaces brought online	0	0	4
Facade Improvement Grants Awarded	1	7	8
Private Investment in Facade Grants	\$10,424	\$155,134	\$200,000
Public Investment in Facade Grants	\$5,000	\$53,145	\$75,000
Sign Grants Awarded	3	5	6
Private Investment in Sign Grants	\$3,520	\$9,956	\$10,000
Public Investment in Sign Grants	\$1,985	\$4,938	\$4,500
Murals Approved	2	1	1
Outstanding Fire Suppression Grants Issued	1	0	1
Value of Fire Suppression Grants Awarded	\$25,000	\$0	\$25,000

Moody Museum

Mission Statement

The mission of the Development Services Department is to provide timely quality services for our customers' needs today while proactively planning for tomorrow.

Our commitment to carrying out this mission includes:

- Being responsive to the diverse needs of our customers through the provision of reliable information and consistent services that effectively serve the community's needs.
- Providing services to the citizens of Taylor through the consistent, courteous, and professional enforcement of adopted codes and standards.
- Preparing for the future of Taylor and the surrounding region by actively working to encourage quality growth, while striving to protect the unique features of our community that make it an outstanding place to live, work, shop, and play.

Department Description

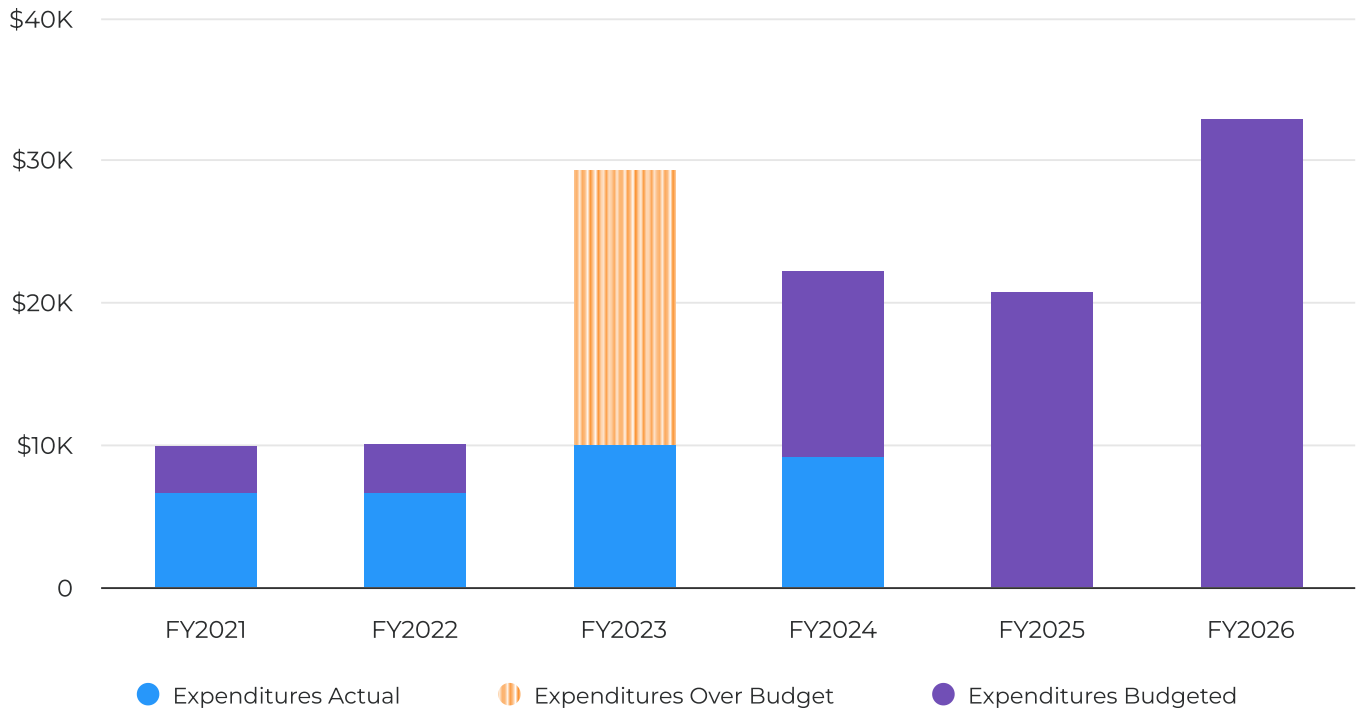
The [museum](#) is the boyhood home of the youngest governor of Texas, Dan Moody. The home is located at 114 W. 9th Street and is available for tours every Saturday and Sunday from 2 p.m. to 5 p.m. Special tours can also be requested.

Born in 1893 in Taylor, Texas, Dan Moody grew up to be the youngest governor of Texas. As a small boy, Dan worked on the family dairy farm and later found work as an electrician. As District Attorney, he accomplished a task that no one else had ever dreamed possible: He was the first person to successfully prosecute and convict a member of the Ku Klux Klan for a crime in 1923. Governor Moody served two terms from 1927 to 1931 and later opened a law office in Austin, Texas.

His family home has been fully restored and still contains many of the family heirlooms and furnishings. The City of Taylor provides landscape and building maintenance support to keep a valued community treasure at its best.

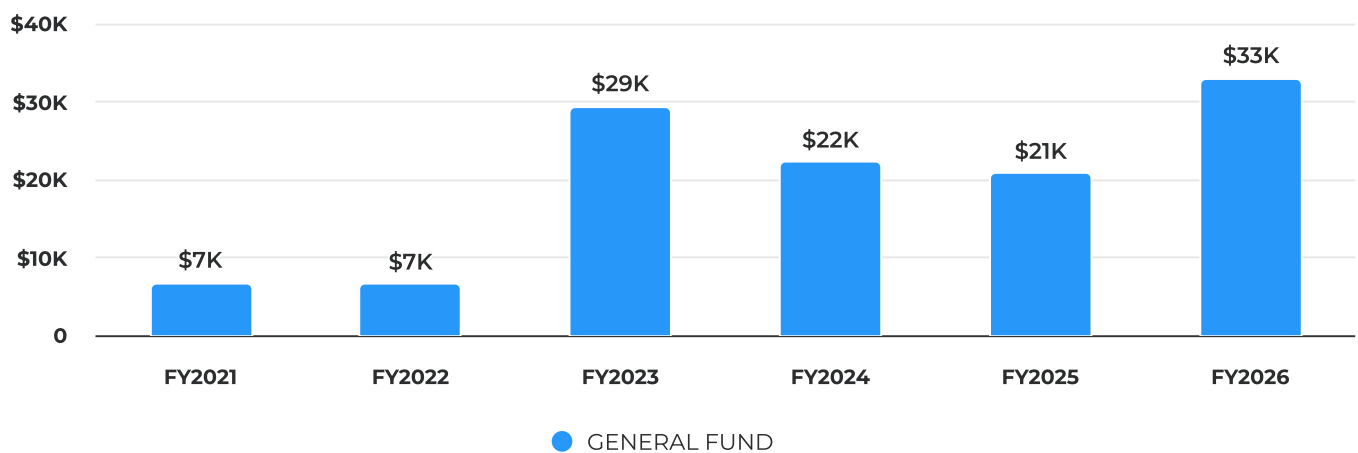
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type



Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



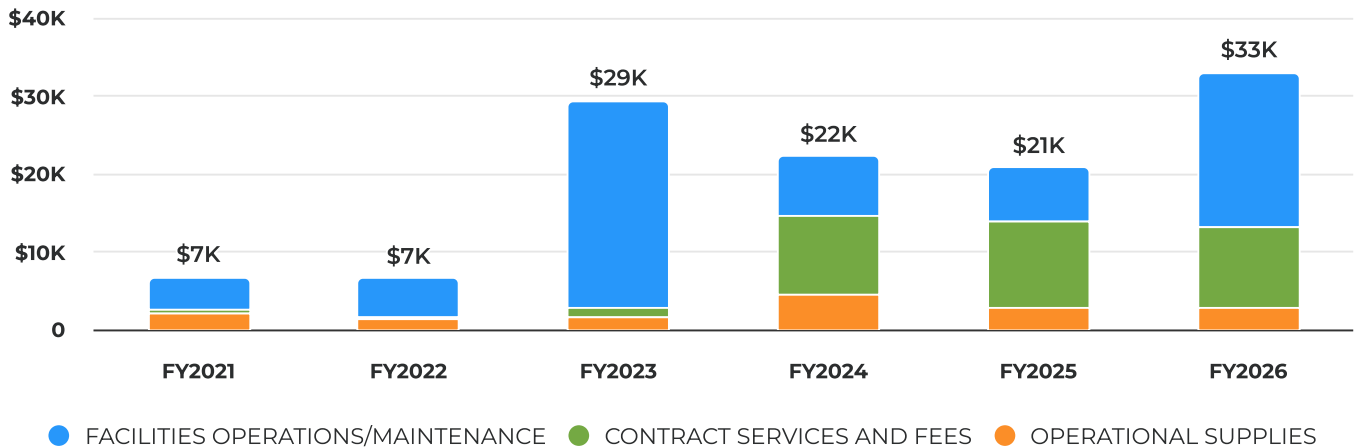
● GENERAL FUND \$32,925 100.00%

Expenditures by Fund

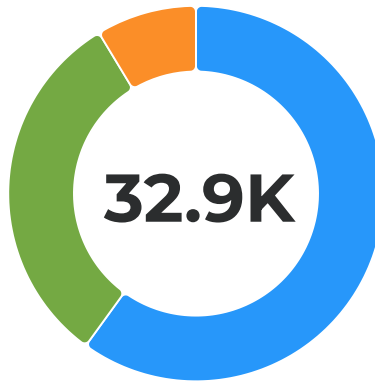
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$9,800.95	\$20,725.00	\$32,925.00	58.87%
Total Expenditures	\$9,800.95	\$20,725.00	\$32,925.00	58.87%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● FACILITIES	\$19,750	59.98%
OPERATIONS/MAINTENANCE		
● CONTRACT SERVICES AND FEES	\$10,325	31.36%
● OPERATIONAL SUPPLIES	\$2,850	8.66%

Expenditures by Expense Type

Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
OPERATIONAL SUPPLIES	\$1,689.55	\$2,850.00	\$2,850.00	0.00%
FACILITIES	\$5,623.39	\$6,750.00	\$19,750.00	192.59%
OPERATIONS/MAINTENANCE	\$2,488.01	\$11,125.00	\$10,325.00	-7.19%
Total Expenditures	\$9,800.95	\$20,725.00	\$32,925.00	58.87%

Library

Mission Statement

The mission of the Taylor Public Library is to promote a lifelong love of reading and to provide educational, informational, and recreational resources to patrons of all ages, cultural and economic backgrounds.

Department Description

The City of Taylor has the oldest established public library in Williamson County, started as an effort of the Sesame Circle, a women's study group in 1899. The library's original charter declared that the library would serve the citizens/residents of Taylor and students who attend school in Taylor.

The library building is 20,000 sf, with a 2,000-sf meeting room and lots of room to grow. Currently, Taylor Public Library has holdings of 60,042 items including books, movies on DVD. The library also provides periodicals, microfilm, e-books, e-audiobooks & local history materials for use within the library. The library has 14,621 card holders. The Library provides 4 computers for access to the card catalog, 15 public access computers with the Internet, Microsoft Office Suite.

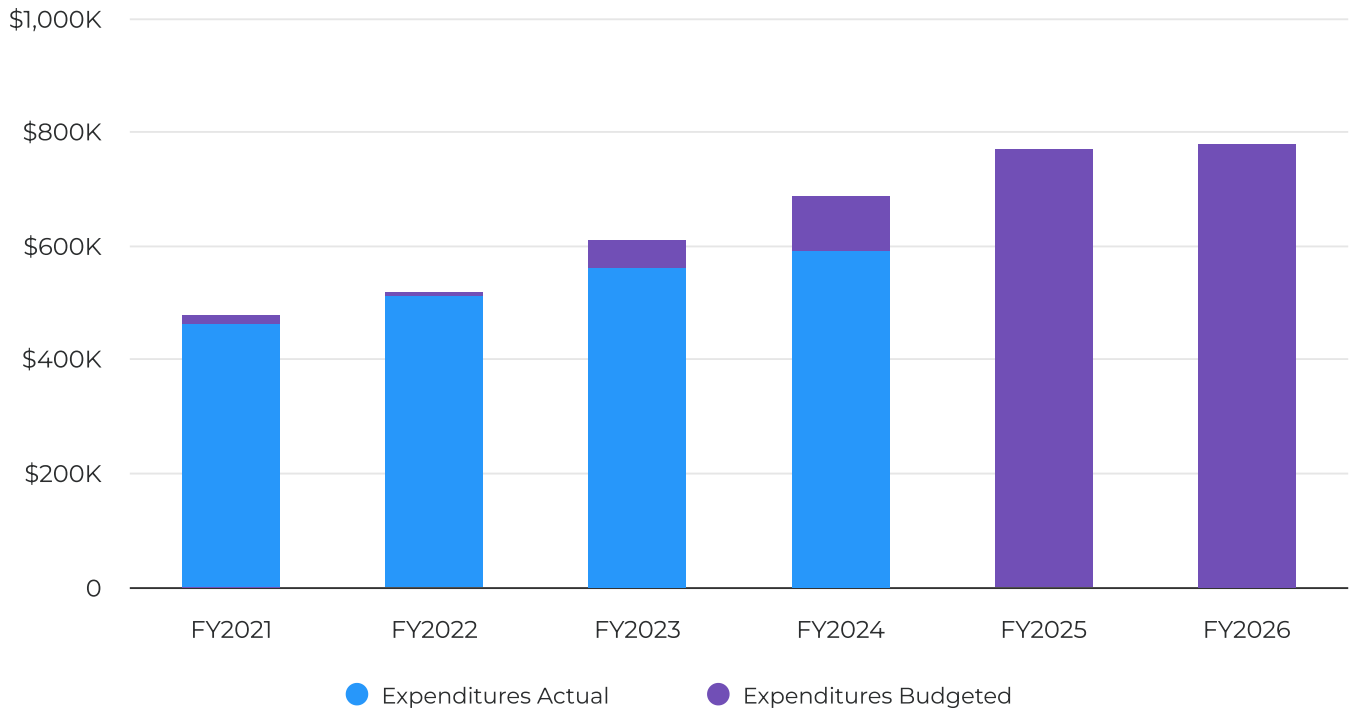
The Taylor Public Library works closely with area schools and daycares. The library hosted daycare visits in June & July as part of the Summer Reading Program.

The library positions consist of the Library Director, the Technical Services Librarian, the Youth Services Librarian, two Library Assistants, three Library Aides, one Permanent Part-Time Library Aide and a temporary Library Intern during the summer.

The Library creates policies with the assistance of the Library Advisory Board, those members being appointed by Taylor City Council. All current library policies are available on the City of Taylor webpage.

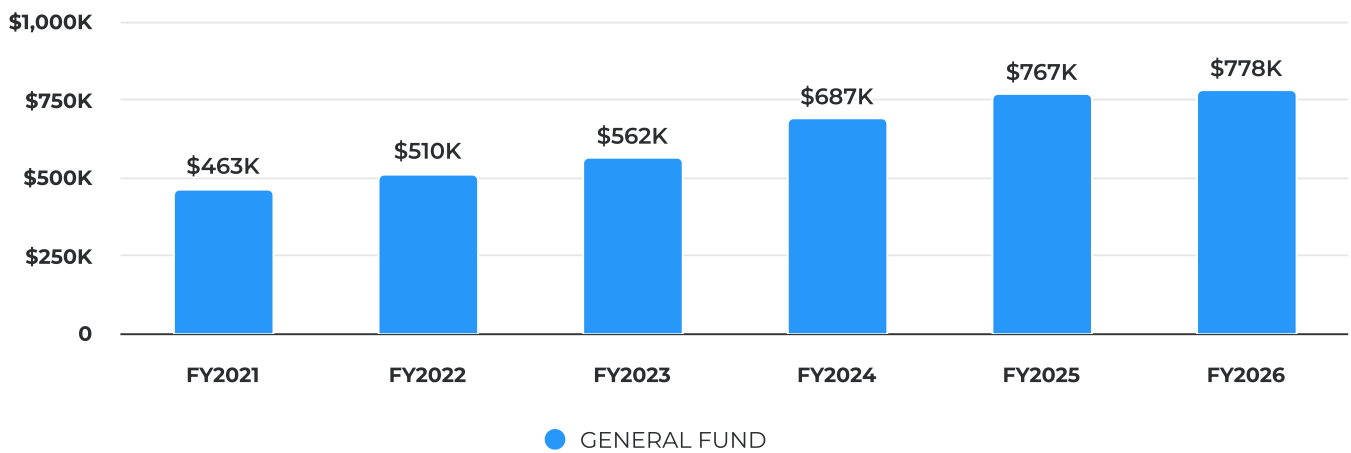
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type

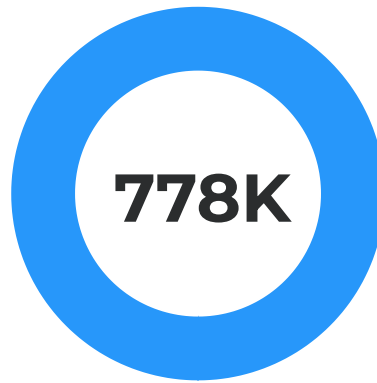


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



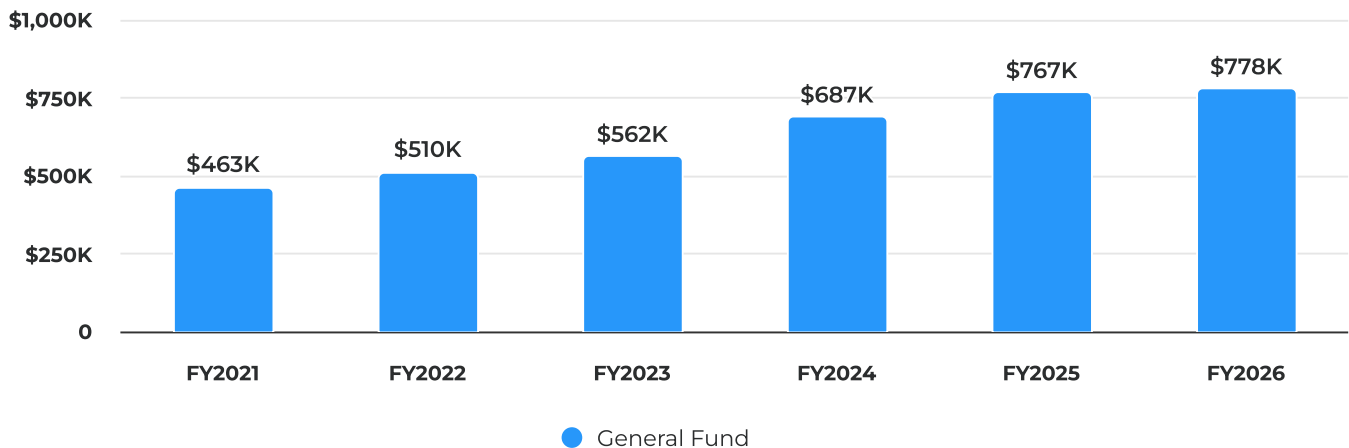
● GENERAL FUND **\$778,299** 100.00%

Expenditures by Fund

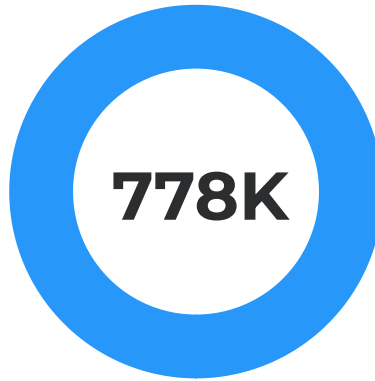
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$596,000.61	\$767,363.00	\$778,299.00	1.43%
Total Expenditures	\$596,000.61	\$767,363.00	\$778,299.00	1.43%

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



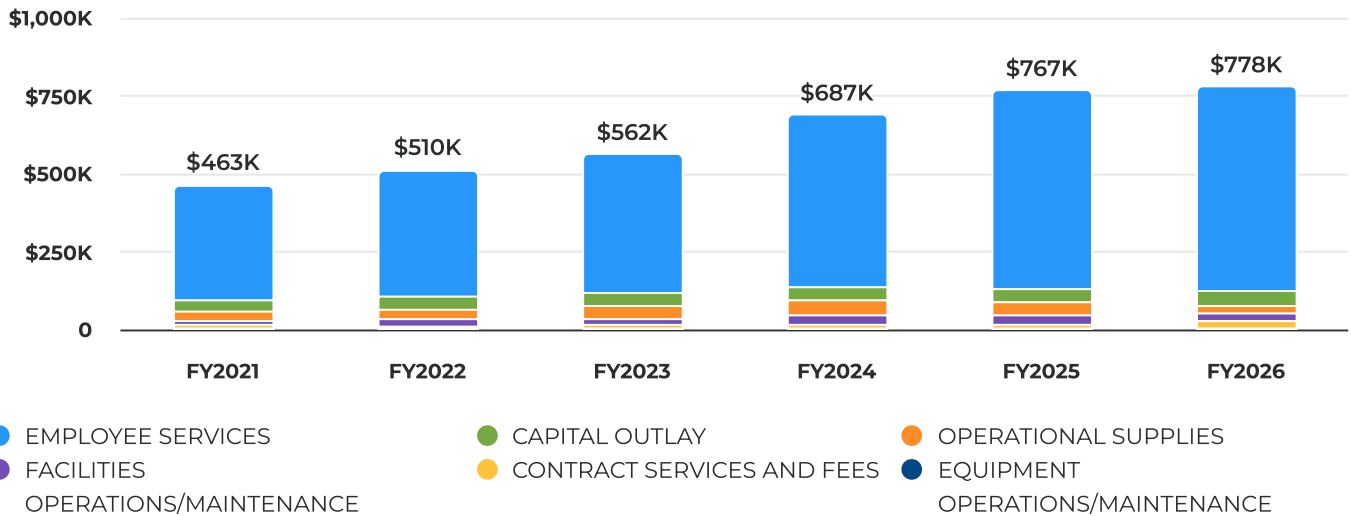
● General Fund **\$778,299** 100.00%

Expenditures by Fund Summary

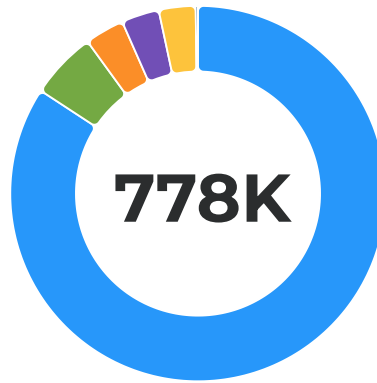
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$561,904.64	\$591,615.38	\$767,363.00	\$778,299.00	1.43%
Total Expenditures	\$561,904.64	\$591,615.38	\$767,363.00	\$778,299.00	1.43%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



● EMPLOYEE SERVICES	\$655,475	84.22%
● CAPITAL OUTLAY	\$45,000	5.78%
● CONTRACT SERVICES AND FEES	\$26,399	3.39%
● FACILITIES OPERATIONS/MAINTENANCE	\$25,295	3.25%
● OPERATIONAL SUPPLIES	\$24,630	3.16%
● EQUIPMENT OPERATIONS/MAINTENANCE	\$1,500	0.19%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$445,781.06	\$491,377.56	\$636,226.00	\$655,475.00	3.03%
OPERATIONAL SUPPLIES	\$40,051.84	\$38,350.17	\$43,934.00	\$24,630.00	-43.94%
FACILITIES OPERATIONS/MAINTENANCE	\$18,942.03	\$19,855.34	\$25,415.00	\$25,295.00	-0.47%
EQUIPMENT OPERATIONS/MAINTENANCE	\$453.75	\$642.06	\$1,500.00	\$1,500.00	0.00%
CONTRACT SERVICES AND FEES	\$15,821.10	\$10,171.44	\$15,786.00	\$26,399.00	67.23%
CAPITAL OUTLAY	\$40,854.86	\$31,218.81	\$44,502.00	\$45,000.00	1.12%
Total Expenditures	\$561,904.64	\$591,615.38	\$767,363.00	\$778,299.00	1.43%

Fire

Mission Statement

It is the mission of the Taylor Fire Department to deliver timely, effective, courteous service and professional protection from all hazards that may occur in our community. We shall protect lives and property by mitigating and/or resolving emergencies threatening the wellness of our citizens and by preventing emergencies from occurring. We will do so with pride, taking ownership of our decisions and responsibilities, and accept nothing less than excellence as we strive to make a difference in our community.

Department Description

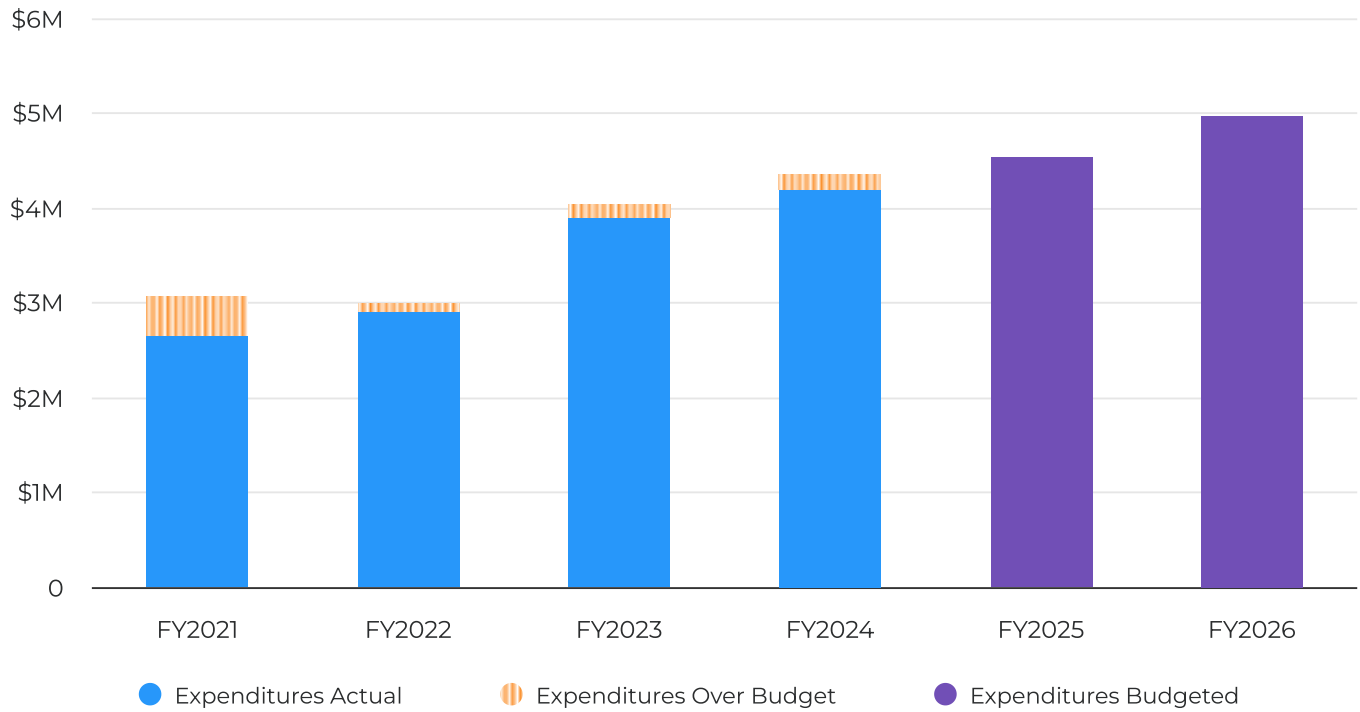
The Taylor Fire Department provides Fire, Emergency Medical first response and care, Rescue, Emergency Management, Hazardous Materials responses, Fire Prevention Education, Fire Investigations, and Code Enforcement as an essential service our community has grown to depend upon. Through the leadership of our Fire Chief, Fire Marshal, administrative staff, and company officers, we provide a professional, efficient, and effective service to all in need. The fire department employs a highly trained and dedicated firefighting force and maintains the resources necessary to achieve our main objectives of “Serving with Pride, Taking Ownership, Seeking Excellence and Making a Difference” as we serve the citizens of Taylor.

The employees of the Fire Department are our greatest assets, and we firmly believe that training is a vital component of retaining valued personnel. Because the fire service is in a constant state of change, training is essential to our preparedness and customer service abilities. Our training program helps us maintain our annual requirements with the Texas Commission on Fire Protection, the Texas Department of State Health Services, the National Fire Protection Association, State & Federal Emergency Management Agencies, along with other state and federal agencies, as well as gaining us the highest point value possible on our Insurance Services Office PPC rating.

The department continues to seek ways to work smarter and more efficiently with a strong and constant emphasis on firefighter safety and survival while still providing the best possible service to our citizens and area visitors.

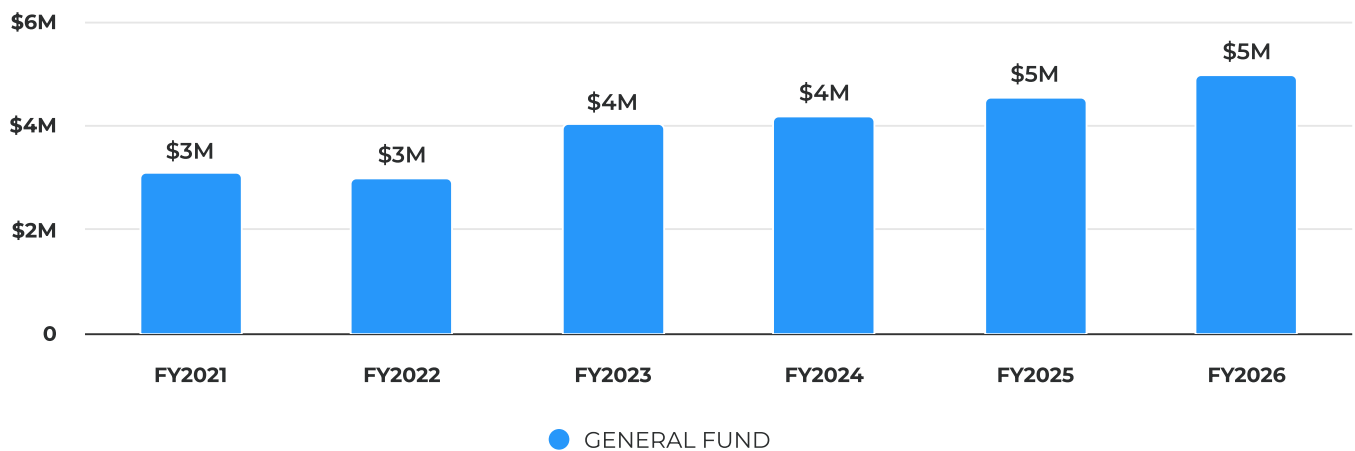
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type

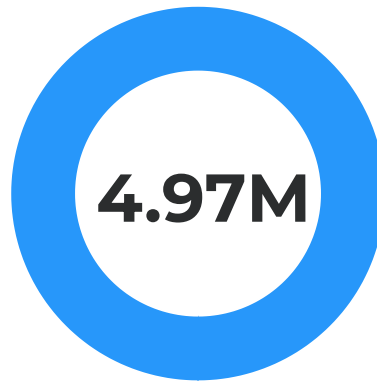


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



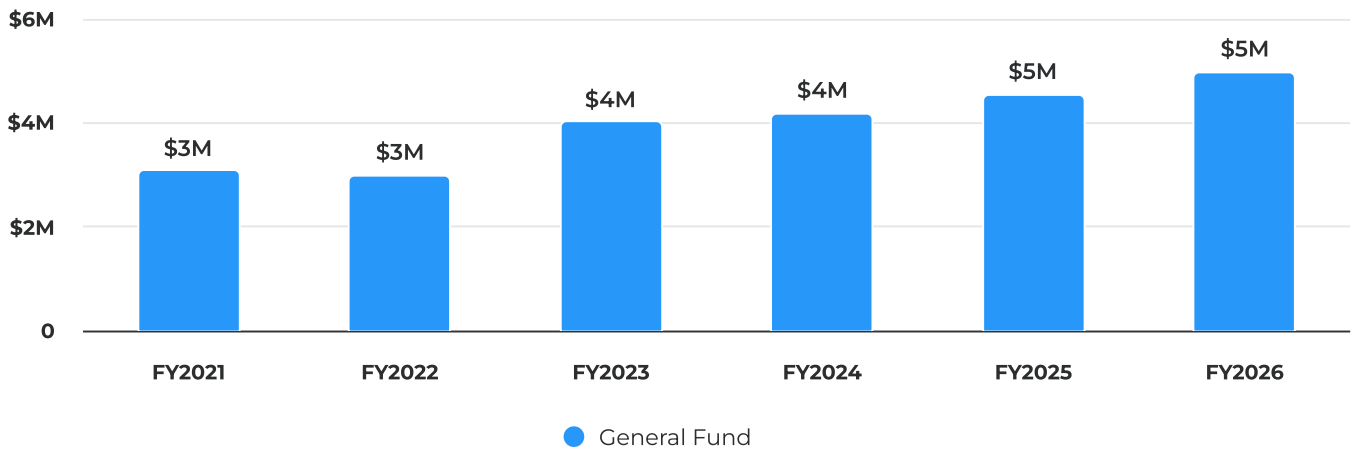
● GENERAL FUND **\$4,970,956** 100.00%

Expenditures by Fund

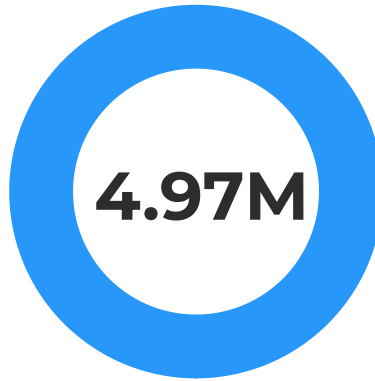
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$4,029,967.98	\$4,352,709.45	\$4,536,734.00	\$4,970,956.00	9.57%
Total Expenditures	\$4,029,967.98	\$4,352,709.45	\$4,536,734.00	\$4,970,956.00	9.57%

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary



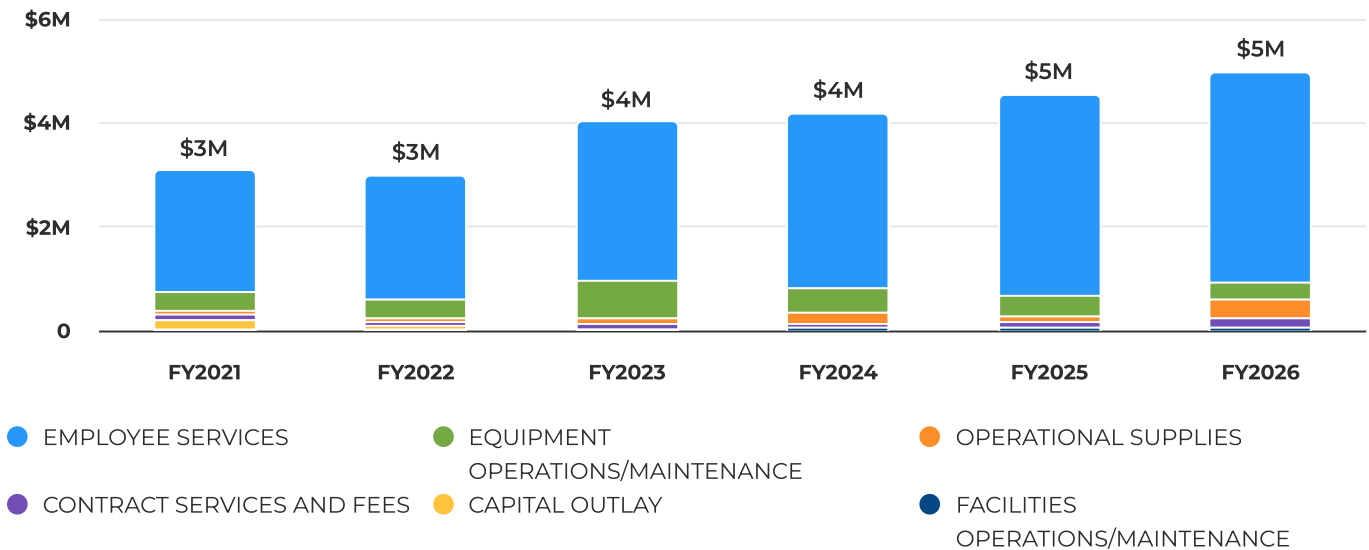
● General Fund **\$4,970,956** 100.00%

Expenditures by Fund Summary

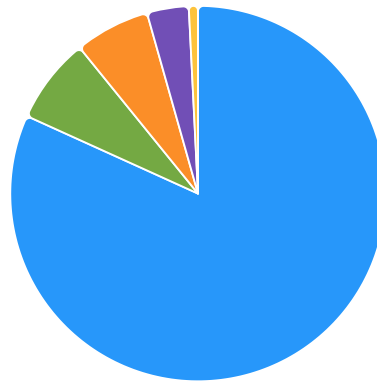
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$4,029,967.98	\$4,352,709.45	\$4,536,734.00	\$4,970,956.00	9.57%
Total Expenditures	\$4,029,967.98	\$4,352,709.45	\$4,536,734.00	\$4,970,956.00	9.57%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type Summary



● EMPLOYEE SERVICES	\$4,064,508	81.77%
● OPERATIONAL SUPPLIES	\$367,700	7.40%
● EQUIPMENT	\$321,163	6.46%
● OPERATIONS/MAINTENANCE		
● CONTRACT SERVICES AND FEES	\$178,745	3.60%
● FACILITIES	\$38,840	0.78%
● OPERATIONS/MAINTENANCE		

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$3,055,641.91	\$3,543,199.01	\$3,857,192.00	\$4,064,508.00	5.37%
OPERATIONAL SUPPLIES	\$107,706.21	\$192,935.86	\$113,543.00	\$367,700.00	223.84%
FACILITIES	\$30,208.59	\$37,289.06	\$42,800.00	\$38,840.00	-9.25%
OPERATIONS/MAINTENANCE					
EQUIPMENT	\$732,087.90	\$483,968.07	\$406,897.00	\$321,163.00	-21.07%
OPERATIONS/MAINTENANCE					
CONTRACT SERVICES AND FEES	\$104,323.37	\$95,317.45	\$116,302.00	\$178,745.00	53.69%
Total Expenditures	\$4,029,967.98	\$4,352,709.45	\$4,536,734.00	\$4,970,956.00	9.57%

Personnel Summary

	FY 2023 Actual	FY 2024 Actual	FY 2025 Actual	FY 2026 Base	FY 2026 Changes	FY 2026 Proposed
Fire Chief	1	1	1	1	-	1
Assistant Fire Chief/Fire Marshall	1	1	1	1	-	1
Fire Lieutenant	7	7	7	7	-	7
Driver/Operator	6	6	6	6	-	6
Firefighter/EMT	9	12	12	12	-	12
Administrative Assistant	1	1	1	1	-	1
	25	28	28	28	-	28

Performance Measures

Responses:	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
# of Fire-Related Responses	86	146	140
# of Rescue & Emergency Medical Services (EMS)	1,889	1,817	1,900
# of Other Response Calls	989	964	1,060
Total Request for Emergency Services	2,964	2,927	3,100

Police

Mission Statement

It is the mission of the Taylor Police Department to provide the highest level of proactive and responsive service to the City of Taylor in partnership with neighborhoods and the entire community. We shall endeavor to detect and solve problems to thereby afford the citizens of Taylor the highest quality of life possible. This service shall be provided with honor, integrity, and pride.

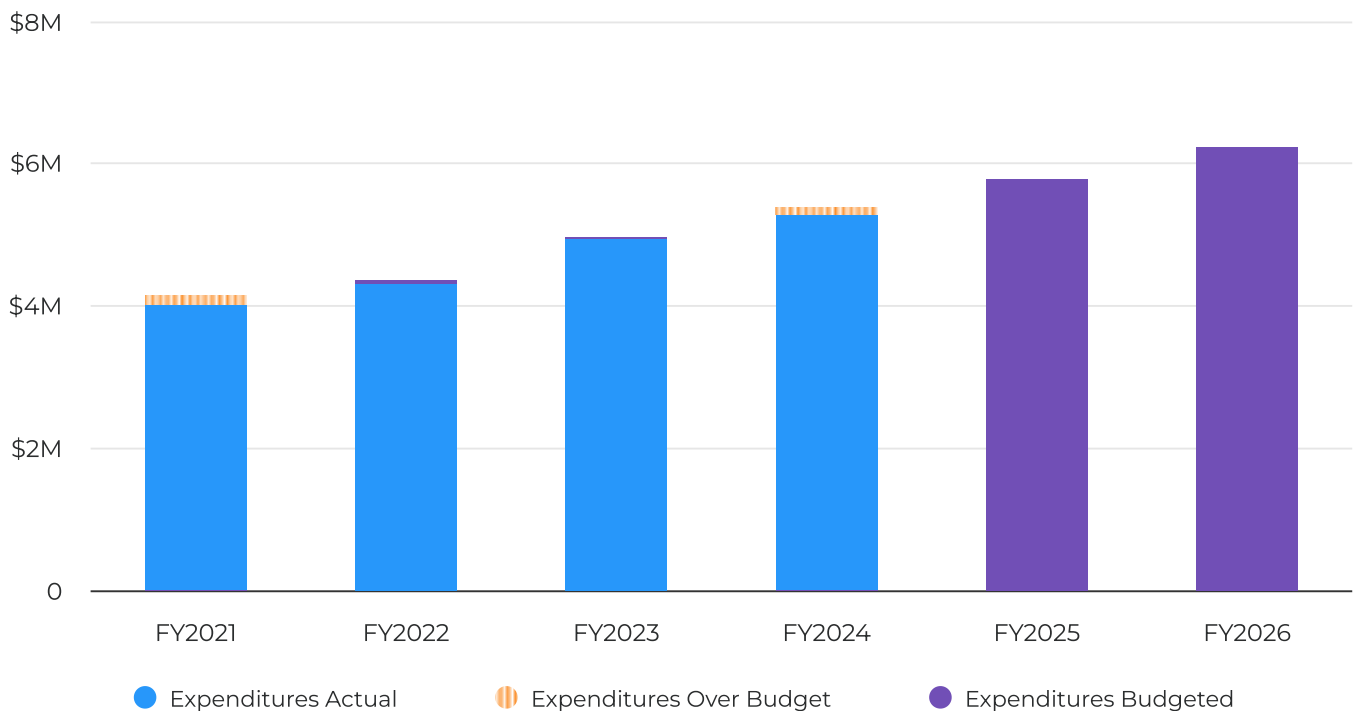
Department Description

The [Taylor Police Department](#) is accredited through the Texas Police Chief’s Best Practices Accreditation Program (obtained in 2021). The Department is a progressive, values-based organization that works in partnership with the community to address issues that affect the quality of life, and in concert with stakeholders, seeks to improve the quality of life for the residents, businesses, and visitors of the City of Taylor. We are a 24/7 full-service law enforcement agency with our own Communications/911 center.

Taylor continues to maintain a low violent crime rate. The department’s command structure consists of sworn classifications under the Police Chief, including appointed Commanders, Sergeants, Corporals, and Police Officers. The staffing includes a minimal number of specialized positions.

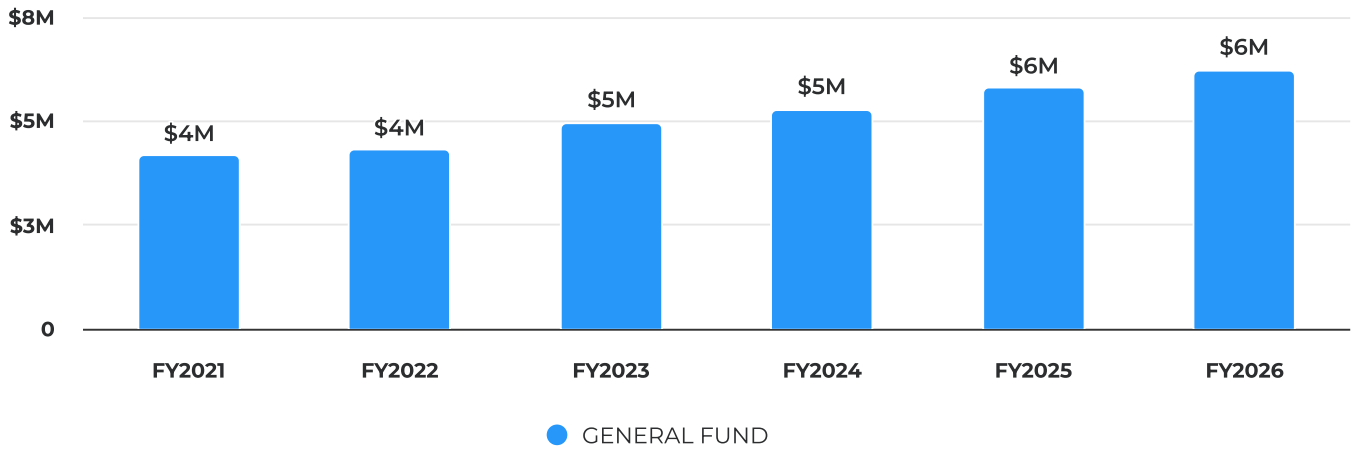
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type

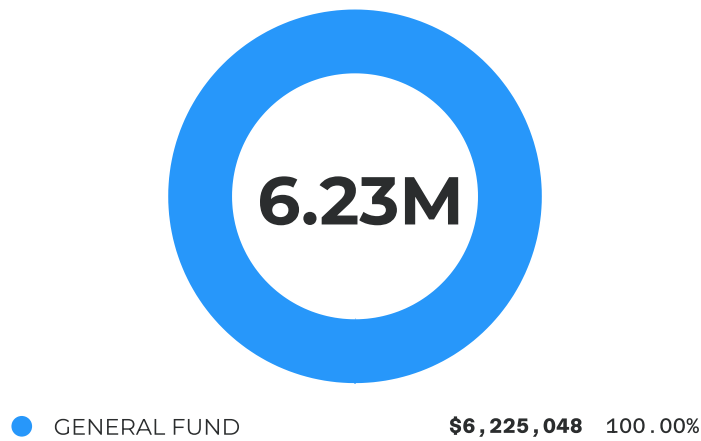


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

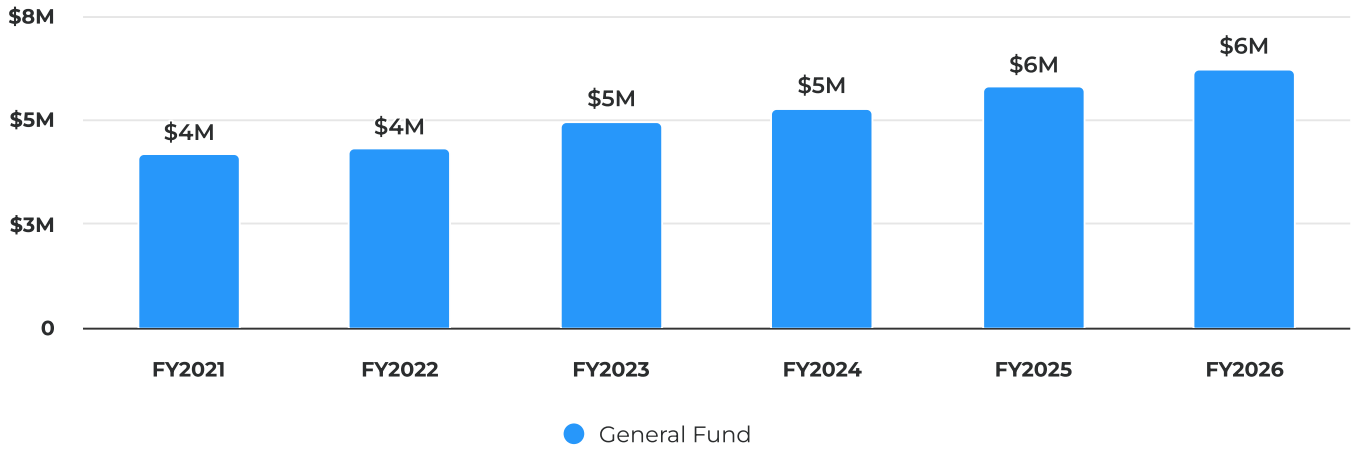


Expenditures by Fund

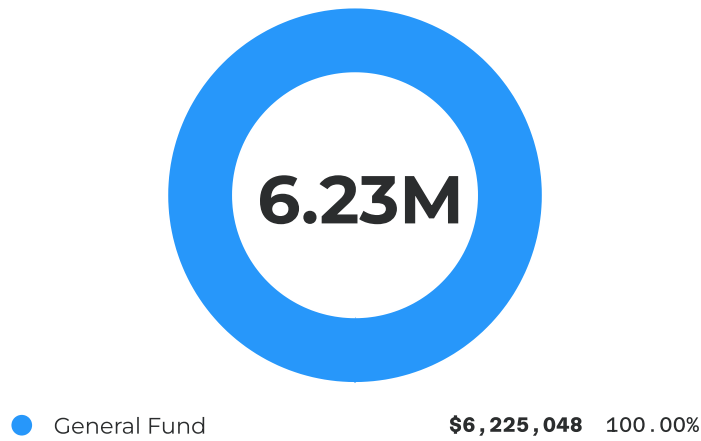
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$4,950,193.46	\$5,383,569.21	\$5,783,367.00	\$6,225,048.00	7.64%
Total Expenditures	\$4,950,193.46	\$5,383,569.21	\$5,783,367.00	\$6,225,048.00	7.64%

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary

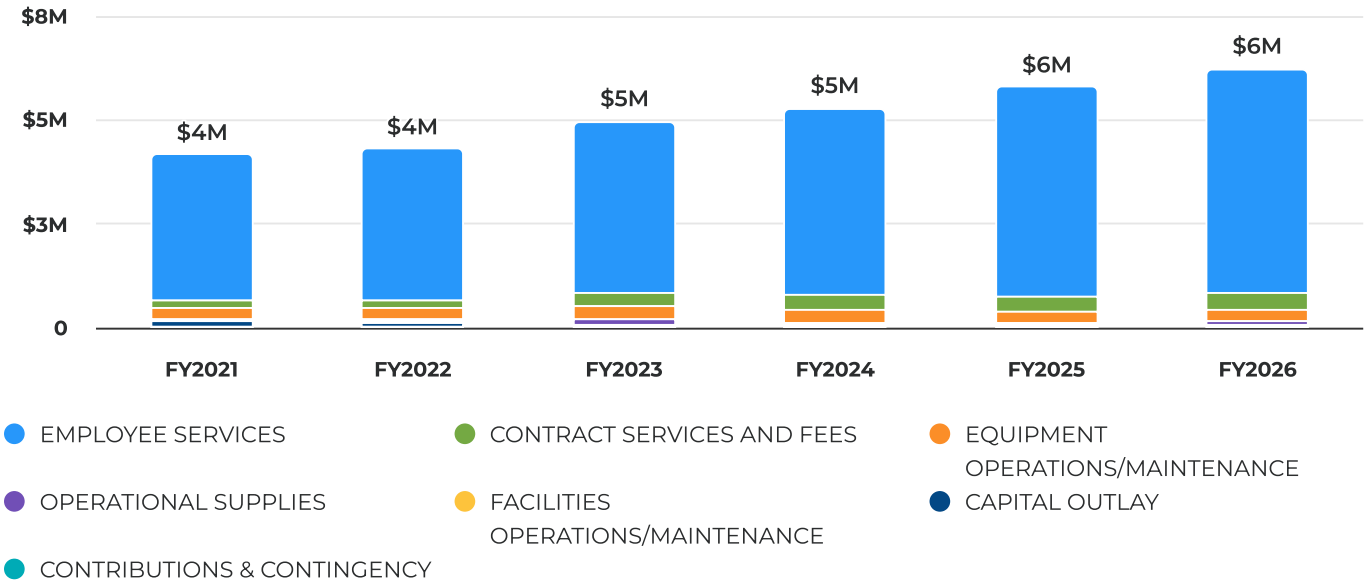


Expenditures by Fund Summary

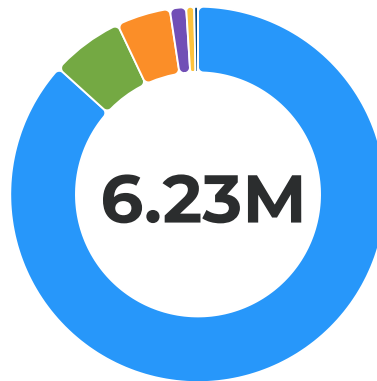
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$4,950,193.46	\$5,383,569.21	\$5,783,367.00	\$6,225,048.00	7.64%
Total Expenditures	\$4,950,193.46	\$5,383,569.21	\$5,783,367.00	\$6,225,048.00	7.64%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



Expense Type	Amount	Percentage
EMPLOYEE SERVICES	\$5,397,581	86.71%
CONTRACT SERVICES AND FEES	\$389,158	6.25%
EQUIPMENT OPERATIONS/MAINTENANCE	\$287,959	4.63%
OPERATIONAL SUPPLIES	\$87,195	1.40%
FACILITIES OPERATIONS/MAINTENANCE	\$43,155	0.69%
CONTRIBUTIONS & CONTINGENCY	\$20,000	0.32%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$4,128,477.64	\$4,543,464.71	\$5,029,450.00	\$5,397,581.00	7.32%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
OPERATIONAL SUPPLIES	\$121,675.19	\$70,048.02	\$53,452.00	\$87,195.00	63.13%
FACILITIES OPERATIONS/MAINTENANCE	\$51,509.65	\$32,449.19	\$41,000.00	\$43,155.00	5.26%
EQUIPMENT OPERATIONS/MAINTENANCE	\$322,295.68	\$296,040.58	\$268,845.00	\$287,959.00	7.11%
CONTRACT SERVICES AND FEES	\$306,235.30	\$421,406.70	\$370,620.00	\$389,158.00	5.00%
CAPITAL OUTLAY	-	\$160.01	-	-	-
CONTRIBUTIONS & CONTINGENCY	\$20,000.00	\$20,000.00	\$20,000.00	\$20,000.00	0.00%
Total Expenditures	\$4,950,193.46	\$5,383,569.21	\$5,783,367.00	\$6,225,048.00	7.64%

Streets & Grounds

Mission Statement

The Street & Grounds Department will continue to improve and provide the highest level of customer service to the citizens of Taylor.

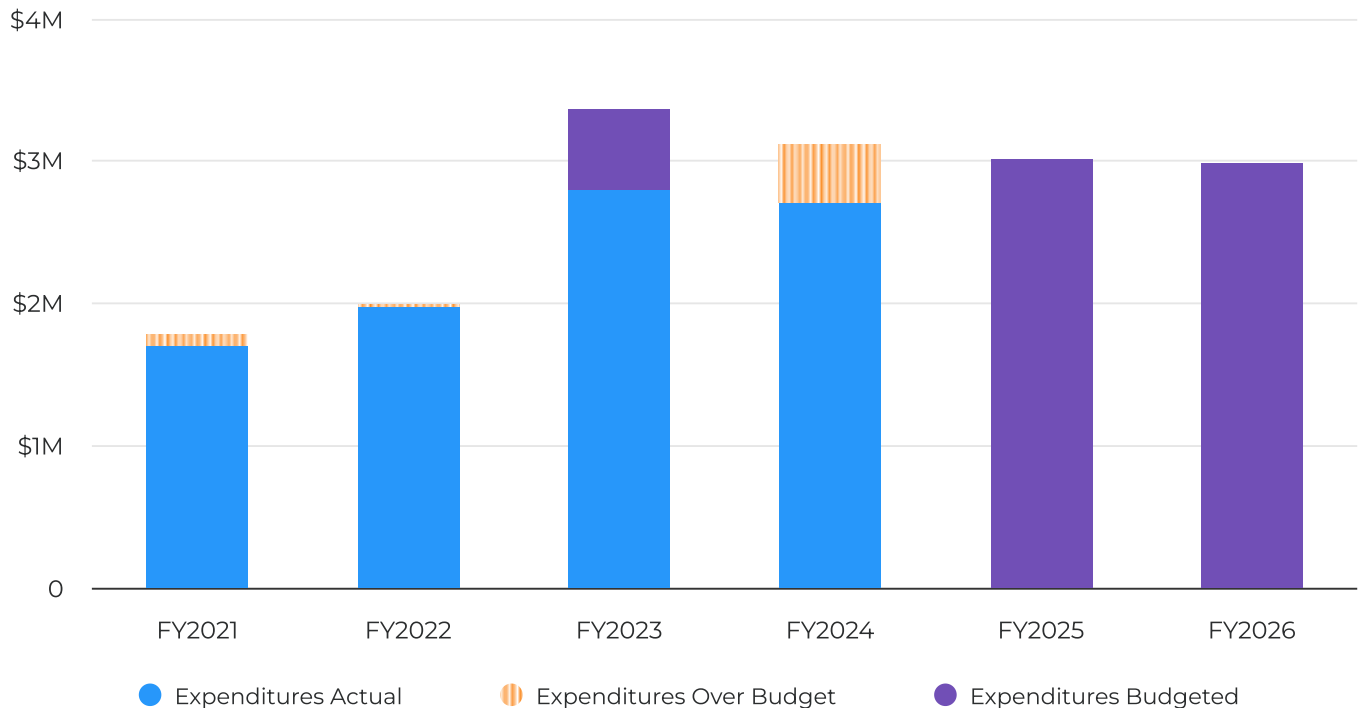
Department Description

The [Street / Grounds Division](#) is responsible for maintaining city streets, drainage ways, city owned sidewalks, street signs, pavement markings, parkland, the municipal airport, public properties, and the city cemetery. The Street/Grounds Division provides the traveling public with:

- High level of customer service.
- Protection of the investment of public streets through adequate repairs and preventive maintenance.
- Timely response to hazardous and inclement conditions.
- Repair and replacement of all street signs.
- Proper drainage maintenance.
- Citizen Issue Resolution.

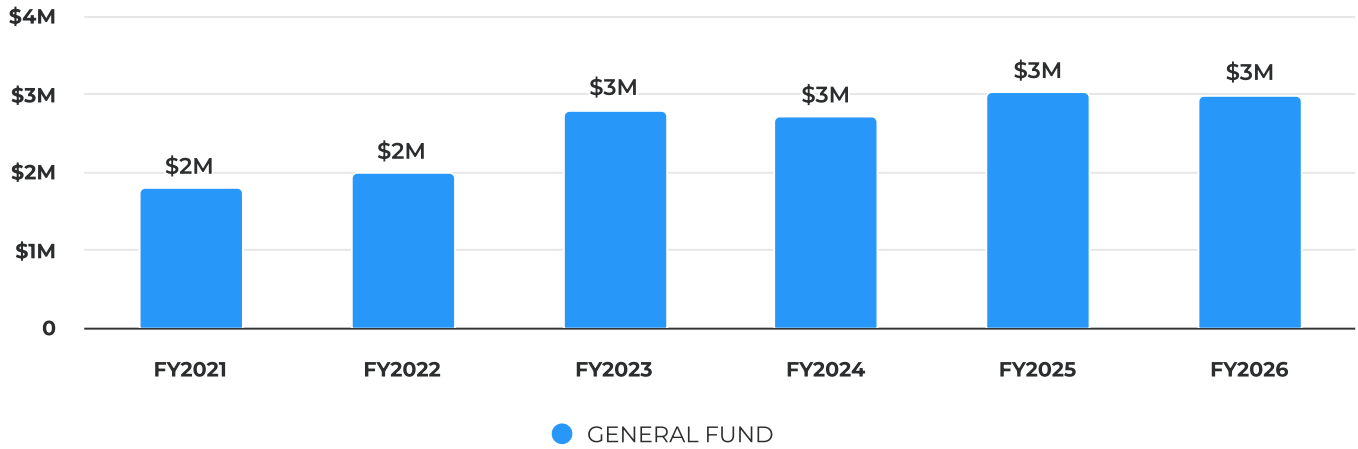
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type

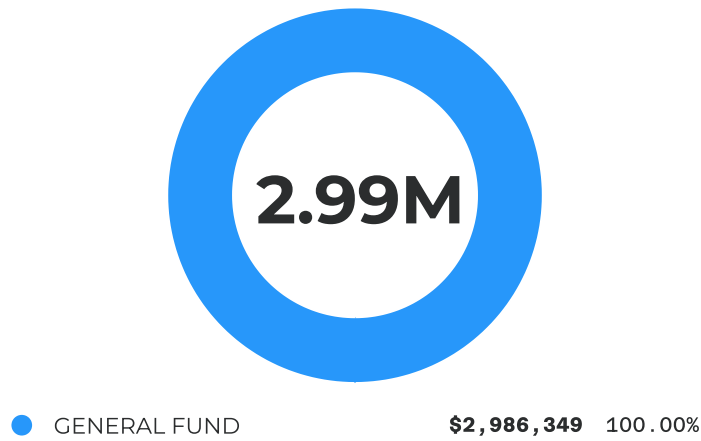


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

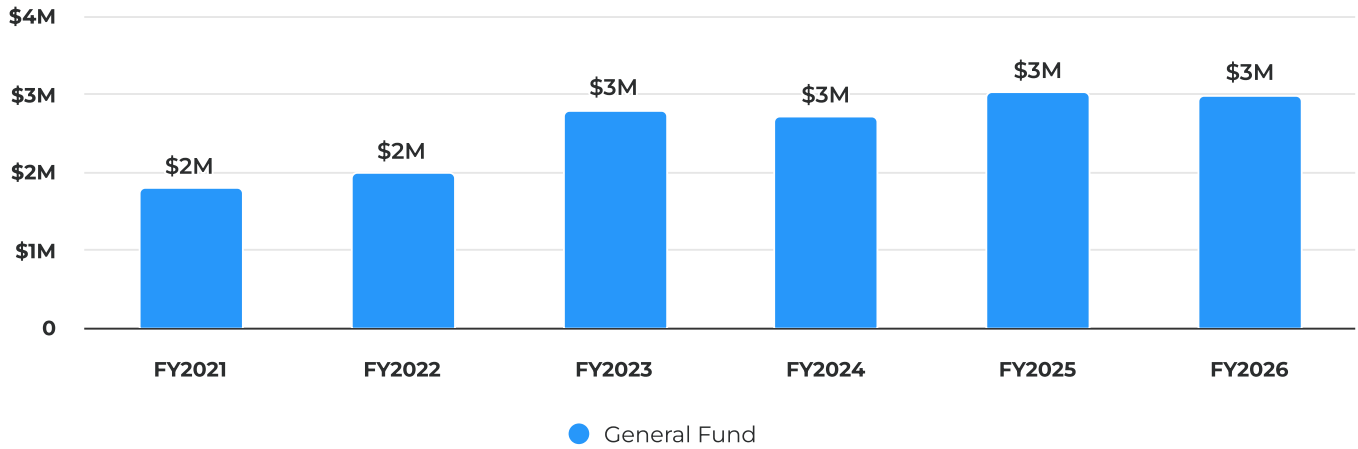


Expenditures by Fund

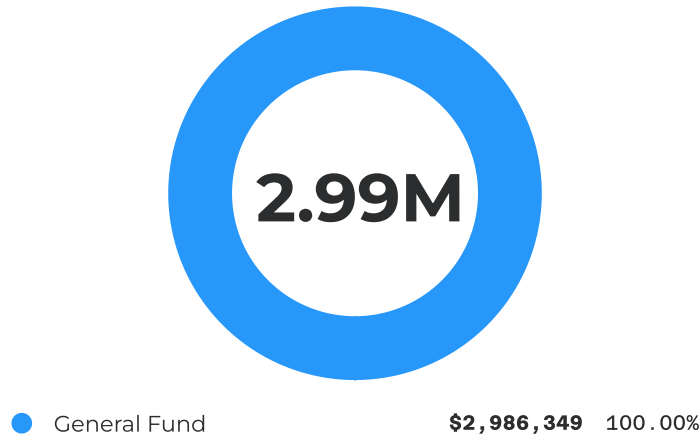
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$2,794,887.44	\$3,121,587.65	\$3,015,512.00	\$2,986,349.00	-0.97%
Total Expenditures	\$2,794,887.44	\$3,121,587.65	\$3,015,512.00	\$2,986,349.00	-0.97%

Expenditures by Fund Summary

Historical Expenditures by Fund Summary



FY26 Expenditures by Fund Summary

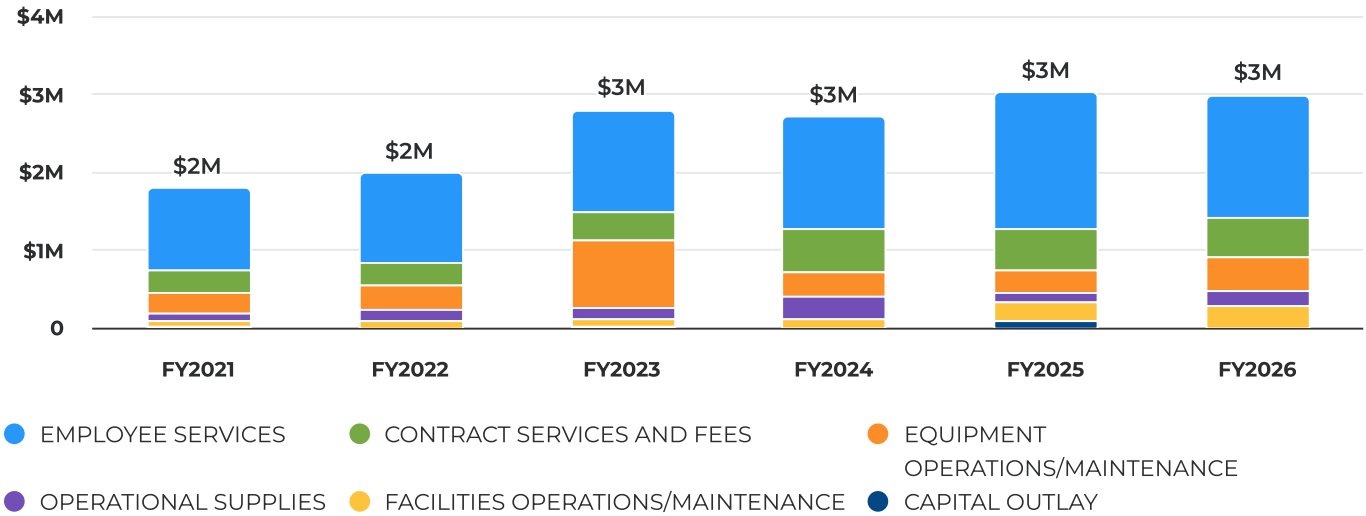


Expenditures by Fund Summary

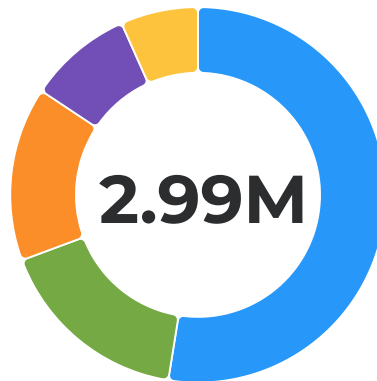
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
General Fund	\$2,794,887.44	\$3,121,587.65	\$3,015,512.00	\$2,986,349.00	-0.97%
Total Expenditures	\$2,794,887.44	\$3,121,587.65	\$3,015,512.00	\$2,986,349.00	-0.97%

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



Expense Type	Amount	Percentage
EMPLOYEE SERVICES	\$1,568,695	52.53%
CONTRACT SERVICES AND FEES	\$502,262	16.82%
EQUIPMENT OPERATIONS/MAINTENANCE	\$447,335	14.98%
FACILITIES OPERATIONS/MAINTENANCE	\$268,654	9.00%
OPERATIONAL SUPPLIES	\$199,403	6.68%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$1,313,093.26	\$1,459,947.24	\$1,758,243.00	\$1,568,695.00	-10.78%
OPERATIONAL SUPPLIES	\$138,162.37	\$522,190.01	\$119,806.00	\$199,403.00	66.44%
FACILITIES OPERATIONS/MAINTENANCE	\$106,425.93	\$216,848.70	\$236,092.00	\$268,654.00	13.79%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EQUIPMENT OPERATIONS/MAINTENANCE	\$859,105.34	\$284,189.80	\$277,898.00	\$447,335.00	60.97%
CONTRACT SERVICES AND FEES	\$371,100.54	\$600,913.90	\$527,573.00	\$502,262.00	-4.80%
CAPITAL OUTLAY	\$7,000.00	\$37,498.00	\$95,900.00	-	-100.00%
Total Expenditures	\$2,794,887.44	\$3,121,587.65	\$3,015,512.00	\$2,986,349.00	-0.97%

Parks & Recreation

Mission Statement

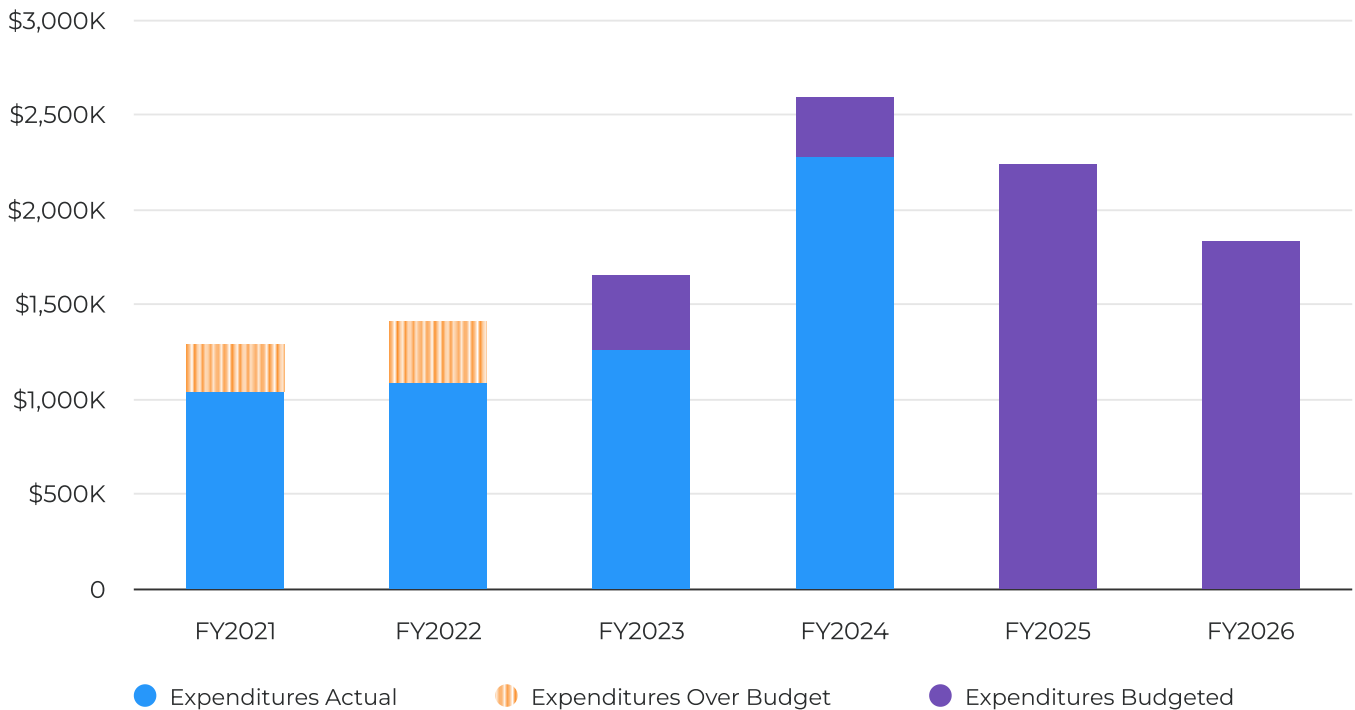
To enhance the quality of life through positive recreational experiences in the community by maintaining and enhancing park facilities and athletic fields and facilitating quality special event programming and sports tournaments.

Department Description

The Parks and Recreation Department is responsible for maintaining twenty-two athletic fields, one pool, two splash pads, four rentable pavilions, one community center, one skate park, developing and implementing city wide special events/programs, sustaining tourism through activities at the Taylor Regional Park and Sports Complex and providing other recreational activities through cooperation with local leagues and associations.

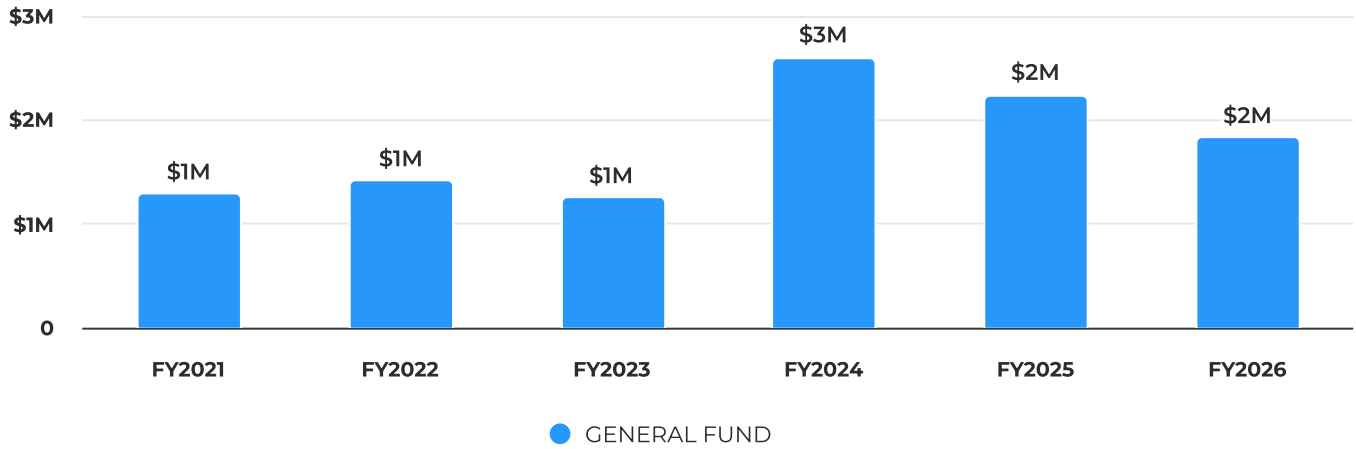
Expenditure Summary

Budgeted and Historical Expenditures by Expense Type

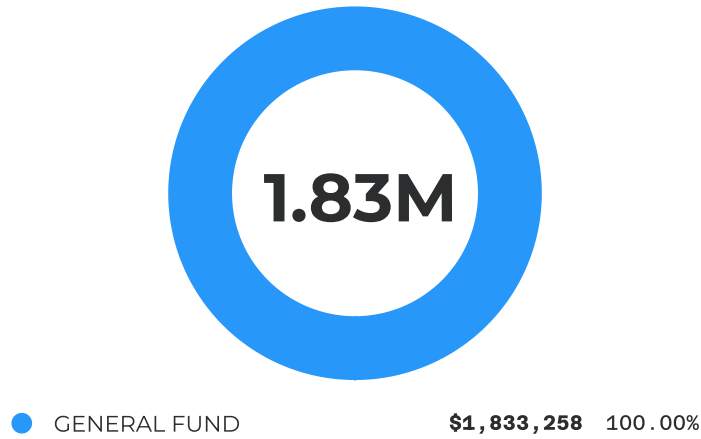


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

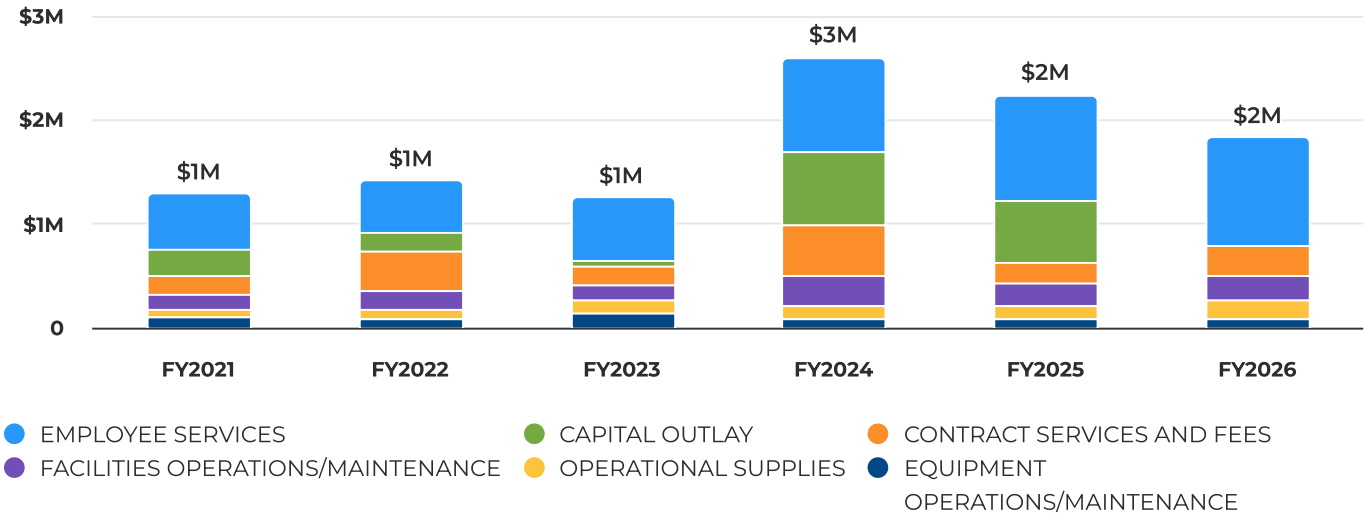


Expenditures by Fund

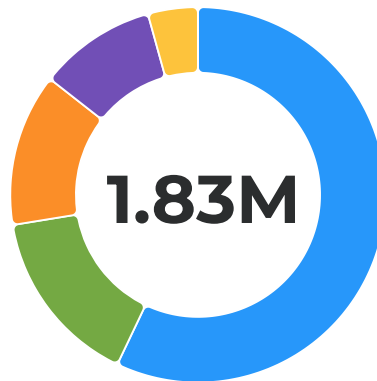
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$1,255,842.91	\$2,276,325.27	\$2,236,315.00	\$1,833,258.00	-18.02%
Total Expenditures	\$1,255,842.91	\$2,276,325.27	\$2,236,315.00	\$1,833,258.00	-18.02%

Expenditures by Expense Type Summary

Historical Expenditures by Expense Type



FY26 Expenditures by Expense Type Summary



EMPLOYEE SERVICES	\$1,046,305	57.07%
CONTRACT SERVICES AND FEES	\$281,498	15.36%
FACILITIES OPERATIONS/MAINTENANCE	\$240,878	13.14%
OPERATIONAL SUPPLIES	\$185,752	10.13%
EQUIPMENT OPERATIONS/MAINTENANCE	\$78,825	4.30%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$621,077.46	\$867,673.68	\$1,016,905.00	\$1,046,305.00	2.89%
OPERATIONAL SUPPLIES	\$135,798.91	\$136,102.76	\$128,478.00	\$185,752.00	44.58%
FACILITIES OPERATIONS/MAINTENANCE	\$138,468.37	\$404,061.63	\$220,175.00	\$240,878.00	9.40%

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EQUIPMENT OPERATIONS/MAINTENANCE	\$129,719.00	\$78,191.00	\$74,372.00	\$78,825.00	5.99%
CONTRACT SERVICES AND FEES	\$179,260.44	\$231,221.29	\$201,385.00	\$281,498.00	39.78%
CAPITAL OUTLAY	\$51,518.73	\$559,074.91	\$595,000.00	-	-100.00%
Total Expenditures	\$1,255,842.91	\$2,276,325.27	\$2,236,315.00	\$1,833,258.00	-18.02%

Performance Measures

Outputs:	FY 2024 Actual	FY 2025 Actual	FY 2026 Projected
Park Acres Maintained	248	248	248
Pools Maintained	1	1	1
Splashpads Maintained	2	2	2
Pavilions Maintained	4	4	4
Athletic Fields Maintained	21	22	22
8 Tennis Courts/6 Pickleball Courts	11	14	14
Tournaments Held	25	40	52
Revenue Generated Taylor Regional Park	\$52,899	\$85,000	\$100,000
Taylor Regional Park Visitors	45,000	58,200	75,000
Efficiencies:			
Acres maintained per employee	41	41	41
Fields maintained per employee	3.5	3.6	3.6
Pool Revenue Generated	\$25,139	\$26,000	\$45,000
Pavilion/Community Center Revenue	\$30,630	\$36,000	\$38,000

Transportation (T.U.F.)

Summary

The City of Taylor is projecting \$876K of revenue in FY2026, which represents a .11% decrease over the prior year. Budgeted expenditures are projected to increase by 8.7% or \$228,743 in FY2026.

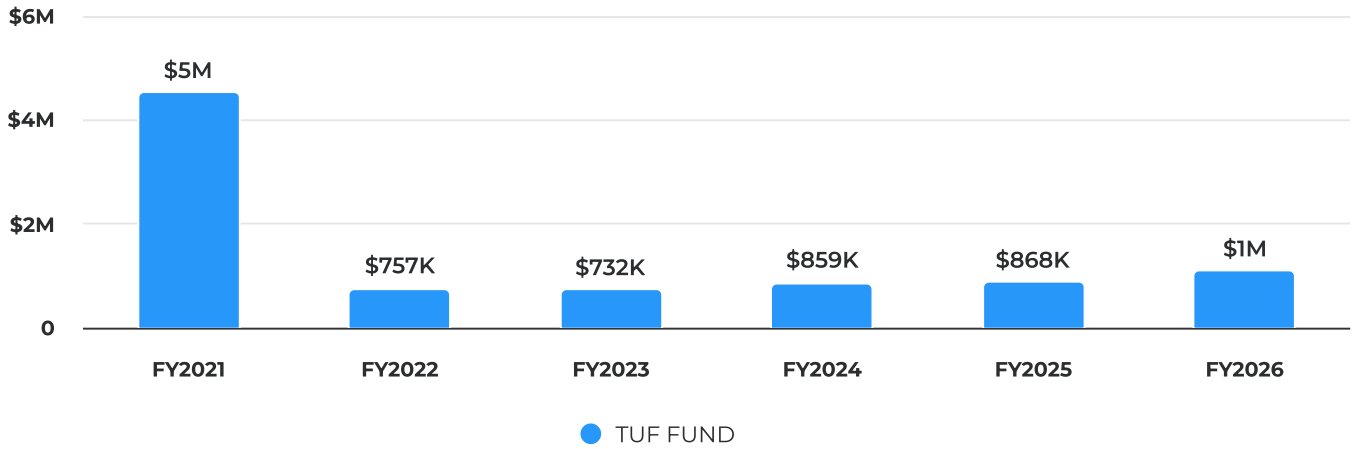
Comprehensive Fund Summary

Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Beginning Fund Balance	-	\$1,512,220.62	\$1,675,705.08	\$2,052,576.95	22.49%
Revenues					
CHARGES FOR SERVICES	\$859,304.66	\$870,886.50	\$876,000.00	\$875,000.00	-0.11%
Total Revenues	\$859,304.66	\$870,886.50	\$876,000.00	\$875,000.00	-0.11%
Expenditures					
EMPLOYEE SERVICES	\$118,234.50	\$177,897.61	\$209,772.00	\$211,516.00	0.83%
OPERATIONAL SUPPLIES	\$511,412.08	\$239,262.64	\$533,000.00	\$840,099.00	57.62%
CONTRACT SERVICES AND FEES	-	-	\$25,000.00	\$25,000.00	0.00%
DEPRECIATION/BAD DEBT EXPENSE	\$2,620.19	-\$95.27	\$100.00	-	-100.00%
CAPITAL OUTLAY	-	-	-	\$20,000.00	-
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	\$100,000.00	-	-100.00%
Total Expenditures	\$732,266.77	\$517,064.98	\$867,872.00	\$1,096,615.00	26.36%
Total Revenues Less Expenditures	\$127,037.89	\$353,821.52	\$8,128.00	-\$221,615.00	-2,826.56%
Ending Fund Balance	\$127,037.89	\$1,866,042.14	\$1,683,833.08	\$1,830,961.95	8.74%

Expenditures by Fund

Historical Expenditures by Fund

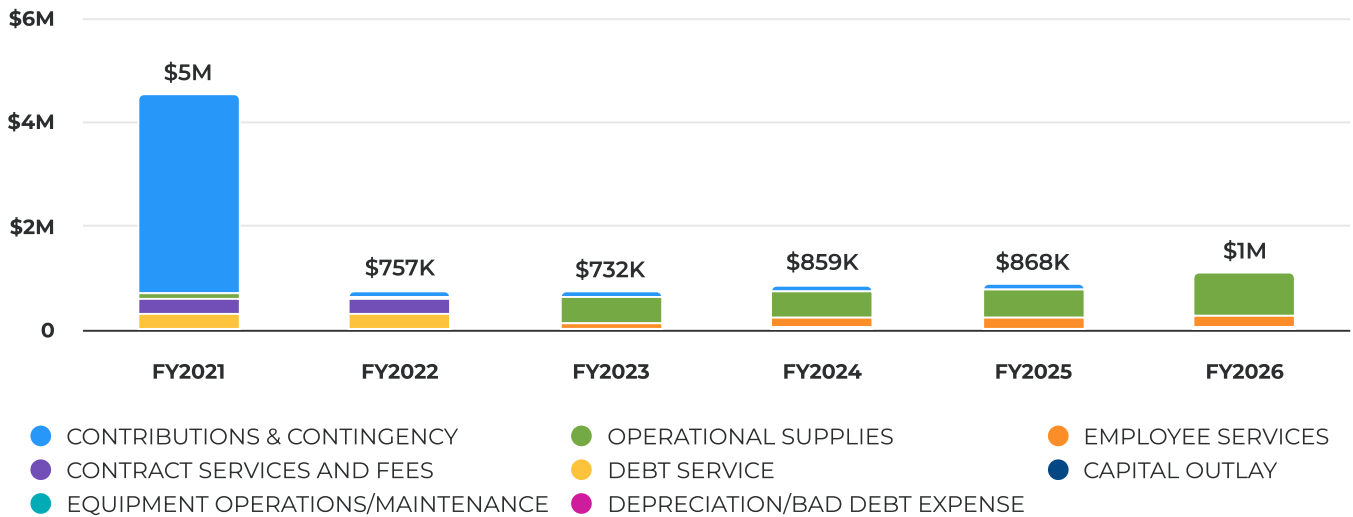


Expenditures by Fund

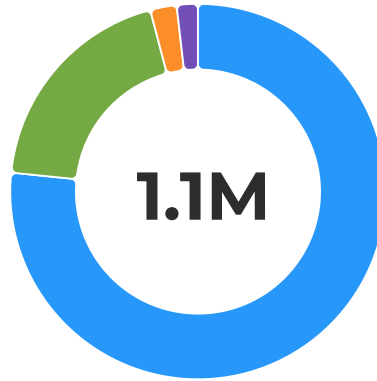
Category	FY 2025 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
TUF FUND	\$622,702.56	\$867,872.00	\$1,096,615.00	26.36%
Total Expenditures	\$622,702.56	\$867,872.00	\$1,096,615.00	26.36%

Expenditures by Expense Type Summary

Historical Expenditures by Object Summary



FY26 Expenditures by Expense Type Summary



● OPERATIONAL SUPPLIES	\$840,099	76.61%
● EMPLOYEE SERVICES	\$211,516	19.29%
● CONTRACT SERVICES AND FEES	\$25,000	2.28%
● CAPITAL OUTLAY	\$20,000	1.82%

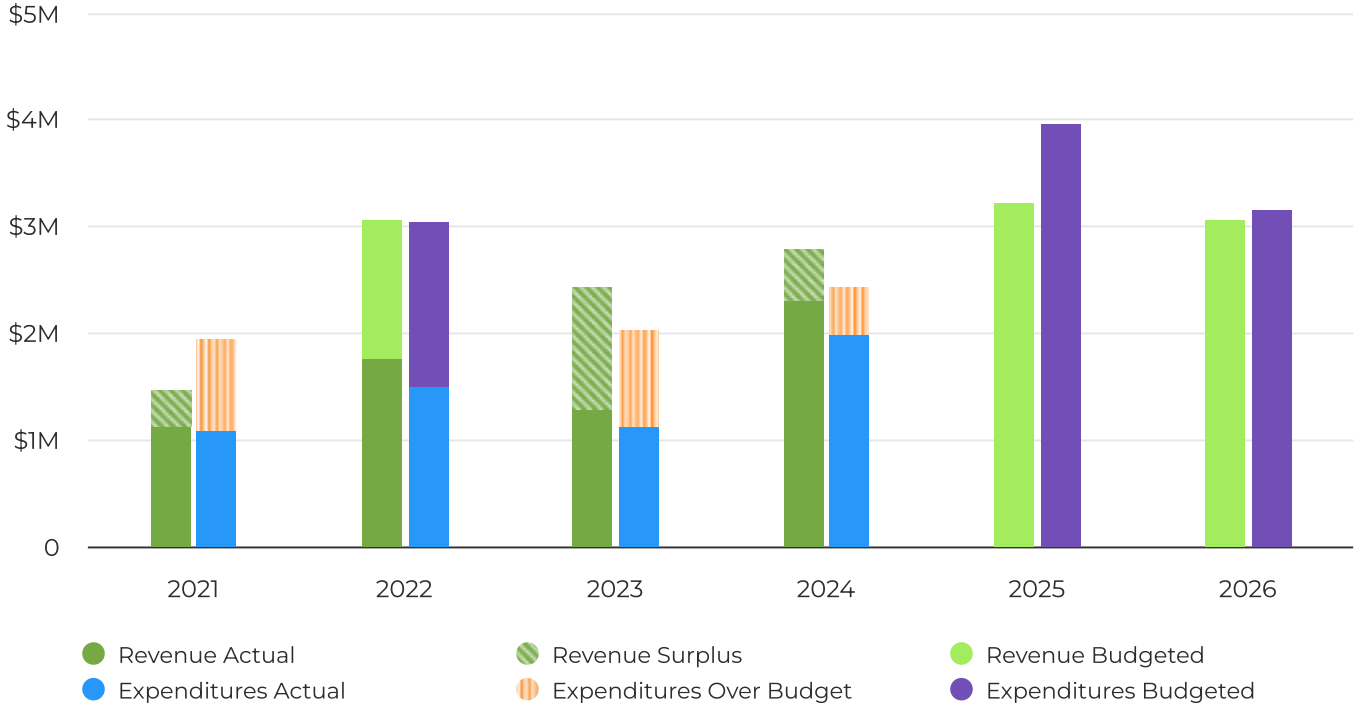
Expenditures by Expense Type Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$118,234.50	\$177,897.61	\$209,772.00	\$211,516.00	0.83%
OPERATIONAL SUPPLIES	\$511,412.08	\$239,262.64	\$533,000.00	\$840,099.00	57.62%
CONTRACT SERVICES AND FEES	-	-	\$25,000.00	\$25,000.00	0.00%
DEPRECIATION/BAD DEBT EXPENSE	\$2,620.19	-\$95.27	\$100.00	-	-100.00%
CAPITAL OUTLAY	-	-	-	\$20,000.00	-
CONTRIBUTIONS & CONTINGENCY	\$100,000.00	\$100,000.00	\$100,000.00	-	-100.00%
Total Expenditures	\$732,266.77	\$517,064.98	\$867,872.00	\$1,096,615.00	26.36%

Internal Service Fund

Summary

Revenues vs Expenditures Summary



Comprehensive Fund Summary

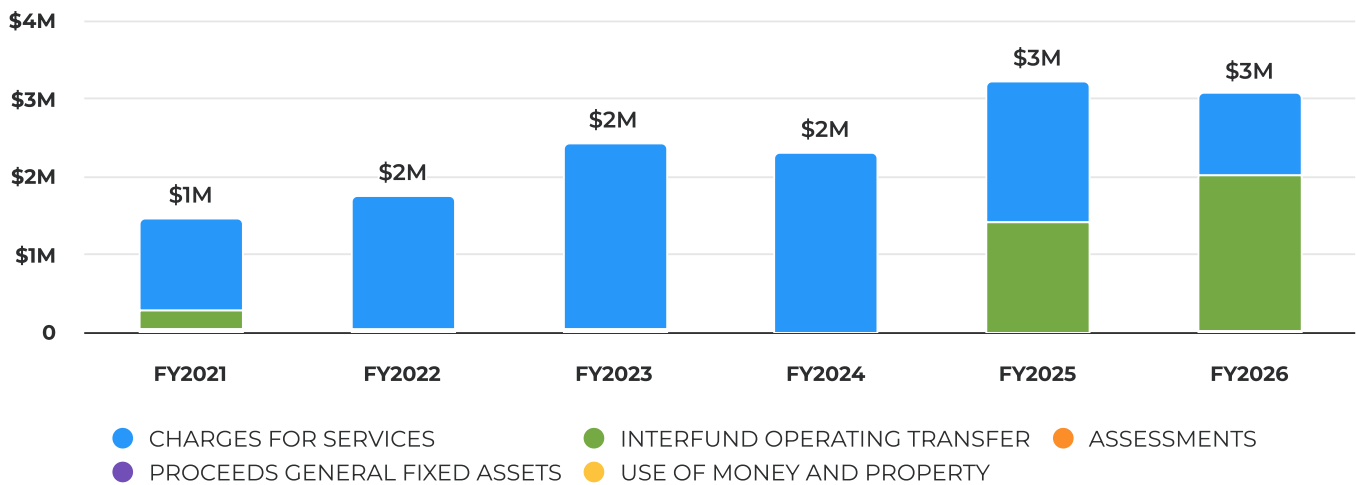
Comprehensive Fund Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Beginning Fund Balance	-	-\$144,010.71	\$482,758.63	\$1,737,442.98	259.90%
Revenues					
CHARGES FOR SERVICES	\$2,394,592.00	\$2,653,551.00	\$1,818,062.00	\$1,056,408.00	-41.89%
ASSESSMENTS	\$20,975.86	\$35,879.90	-	-	-
USE OF MONEY AND PROPERTY	\$10,302.16	\$12,500.15	-	\$14,400.00	-
INTERFUND OPERATING TRANSFER	-	-	\$1,400,000.00	\$1,999,088.00	42.79%
PROCEEDS GENERAL FIXED ASSETS	\$3,654.65	\$72,721.50	-	-	-
Total Revenues	\$2,429,524.67	\$2,774,652.55	\$3,218,062.00	\$3,069,896.00	-4.60%

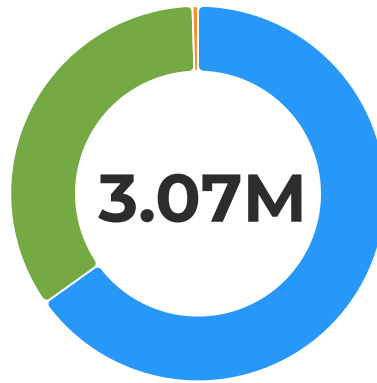
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Expenditures					
EMPLOYEE SERVICES	\$185,023.96	\$172,324.19	\$279,834.00	\$287,098.00	2.60%
OPERATIONAL SUPPLIES	\$14,324.27	\$20,727.50	\$22,342.00	\$42,188.00	88.83%
FACILITIES OPERATIONS/MAINTENANCE	\$6,748.28	\$10,339.11	\$22,003.00	\$17,570.00	-20.15%
EQUIPMENT OPERATIONS/MAINTENANCE	\$528,265.26	\$614,959.70	\$580,115.00	\$675,580.00	16.46%
CONTRACT SERVICES AND FEES	\$184,928.08	\$93,144.18	\$95,664.00	\$118,949.00	24.34%
CAPITAL OUTLAY	\$791,318.10	\$1,220,672.32	\$2,710,918.00	\$1,809,759.00	-33.24%
DEBT SERVICE	\$318,168.54	\$301,612.34	\$244,185.00	\$196,029.00	-19.72%
Total Expenditures	\$2,028,776.49	\$2,433,779.34	\$3,955,061.00	\$3,147,173.00	-20.43%
Total Revenues Less Expenditures	\$400,748.18	\$340,873.21	-\$736,999.00	-\$77,277.00	-89.51%
Ending Fund Balance	\$400,748.18	\$196,862.50	-\$254,240.37	\$1,660,165.98	-752.99%

Revenues by Revenue Source

Historical Revenue by Revenue Source



FY26 Revenues by Revenue Source



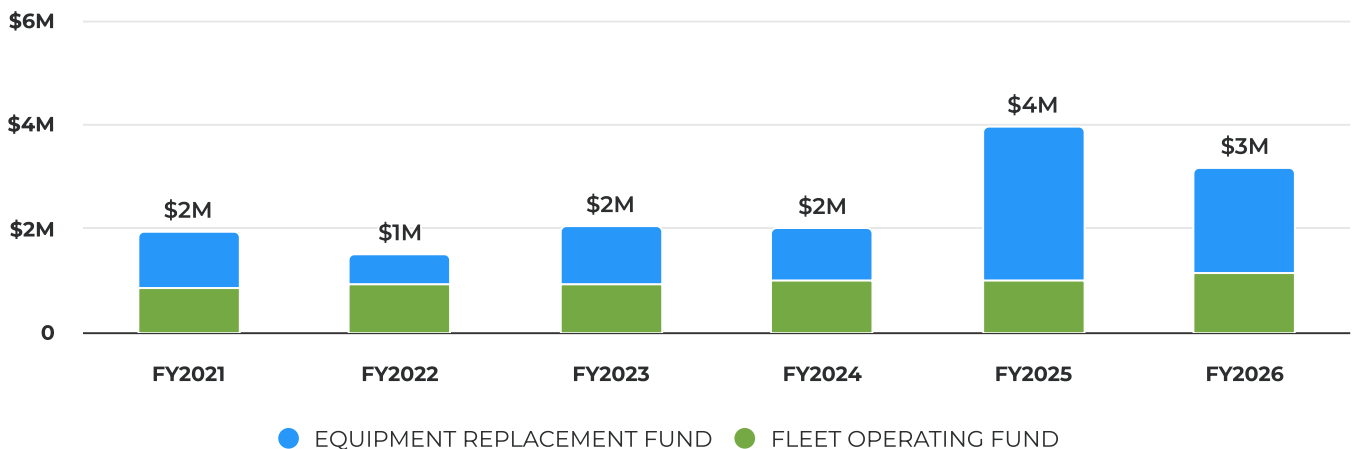
● INTERFUND OPERATING TRANSFER	\$1,999,088	65.12%
● CHARGES FOR SERVICES	\$1,056,408	34.41%
● USE OF MONEY AND PROPERTY	\$14,400	0.47%

Revenues by Revenue Source

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
CHARGES FOR SERVICES	\$2,394,592.00	\$2,653,551.00	\$1,818,062.00	\$1,056,408.00	-41.89%
ASSESSMENTS	\$20,975.86	\$35,879.90	-	-	-
USE OF MONEY AND PROPERTY	\$10,302.16	\$12,500.15	-	\$14,400.00	-
INTERFUND OPERATING TRANSFER	-	-	\$1,400,000.00	\$1,999,088.00	42.79%
PROCEEDS GENERAL FIXED ASSETS	\$3,654.65	\$72,721.50	-	-	-
Total Revenues	\$2,429,524.67	\$2,774,652.55	\$3,218,062.00	\$3,069,896.00	-4.60%

Expenditures by Fund

Historical Expenditures by Fund

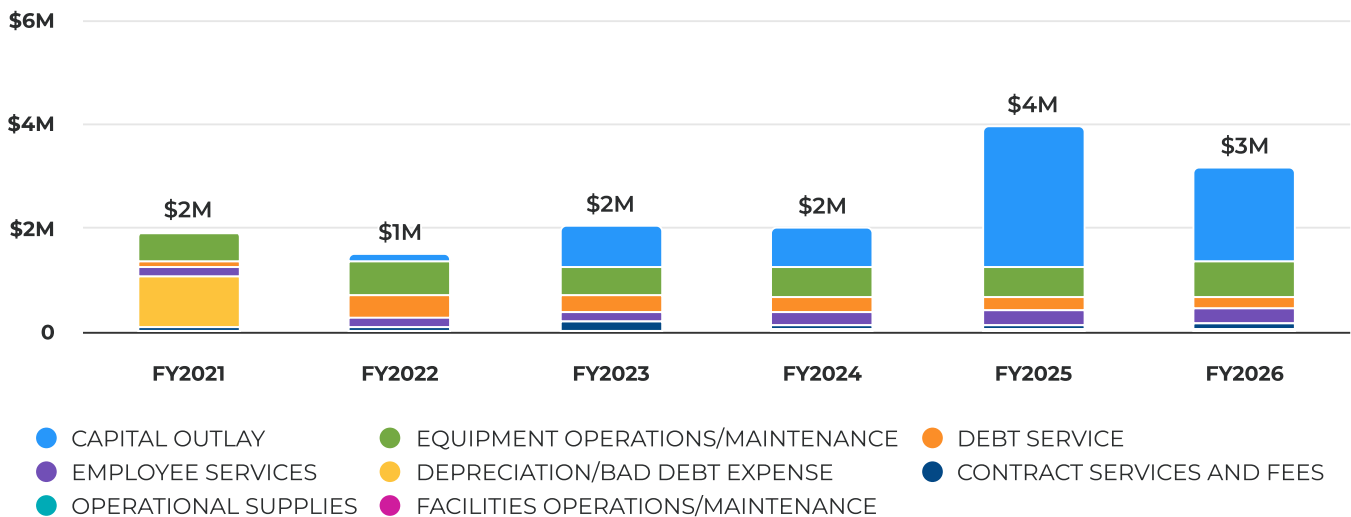


Expenditures by Fund

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
FLEET OPERATING FUND	\$919,289.85	\$911,494.68	\$999,958.00	\$1,148,085.00	14.81%
EQUIPMENT REPLACEMENT FUND	\$1,109,486.64	\$1,522,284.66	\$2,955,103.00	\$1,999,088.00	-32.35%
Total Expenditures	\$2,028,776.49	\$2,433,779.34	\$3,955,061.00	\$3,147,173.00	-20.43%

Expenditures by Expense Type Summary

Historical Expenditures by Expense Type Summary



Expenditures by Expense Type Summary

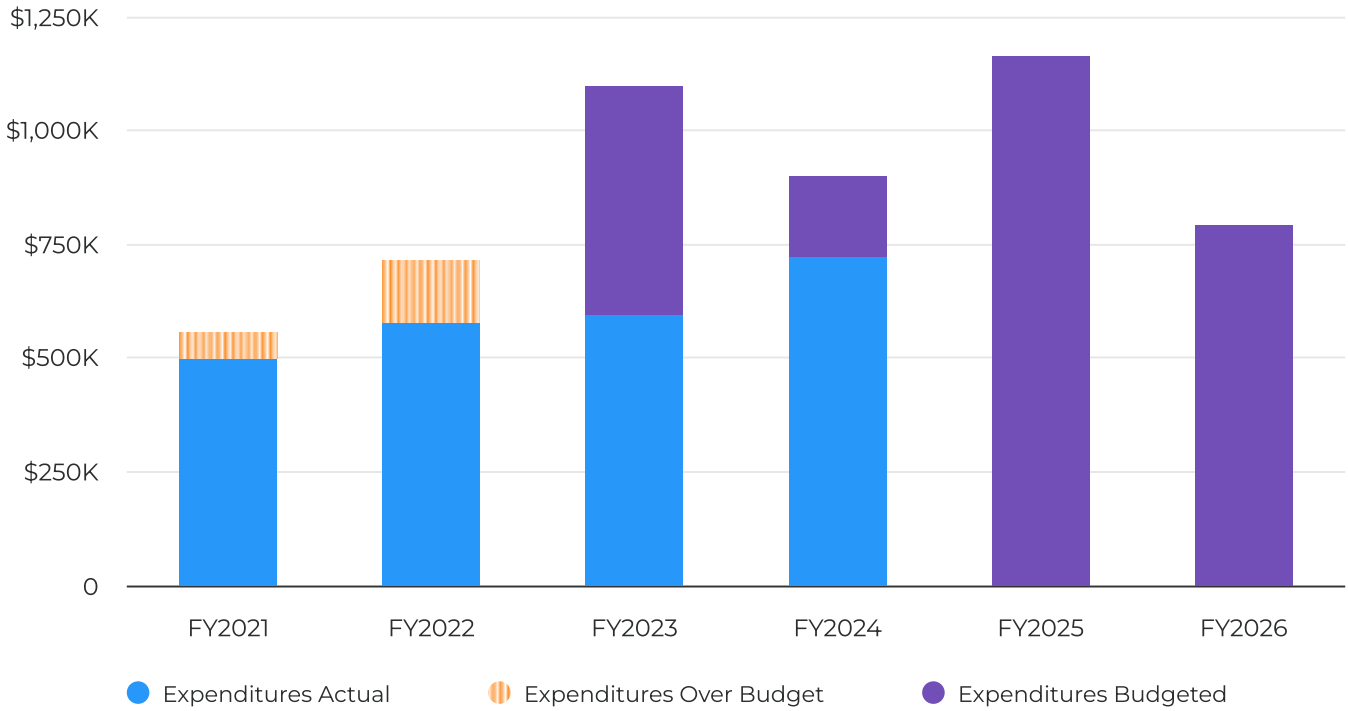
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$185,023.96	\$172,324.19	\$279,834.00	\$287,098.00	2.60%
OPERATIONAL SUPPLIES	\$14,324.27	\$20,727.50	\$22,342.00	\$42,188.00	88.83%
FACILITIES OPERATIONS/MAINTENANCE	\$6,748.28	\$10,339.11	\$22,003.00	\$17,570.00	-20.15%
EQUIPMENT OPERATIONS/MAINTENANCE	\$528,265.26	\$614,959.70	\$580,115.00	\$675,580.00	16.46%
CONTRACT SERVICES AND FEES	\$184,928.08	\$93,144.18	\$95,664.00	\$118,949.00	24.34%
CAPITAL OUTLAY	\$791,318.10	\$1,220,672.32	\$2,710,918.00	\$1,809,759.00	-33.24%
DEBT SERVICE	\$318,168.54	\$301,612.34	\$244,185.00	\$196,029.00	-19.72%
Total Expenditures	\$2,028,776.49	\$2,433,779.34	\$3,955,061.00	\$3,147,173.00	-20.43%

Building Maintenance

The Building Maintenance Division is responsible for repairs and maintenance of all City buildings. It also manages the City's energy conservation efforts and obtains contracts for the City's security and fire systems.

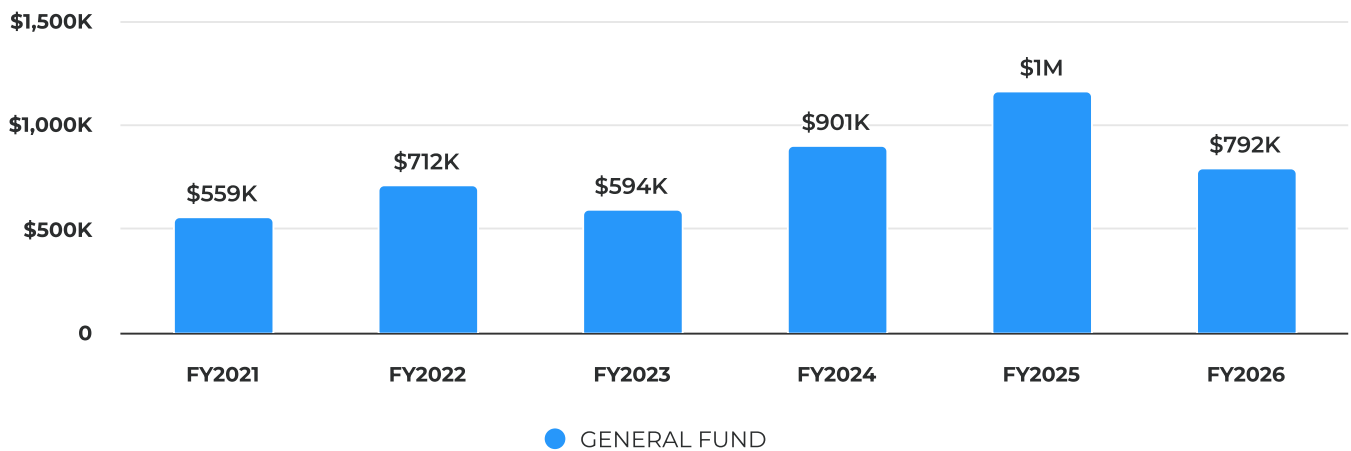
Expenditure Summary

Historical Expenditures Across Department

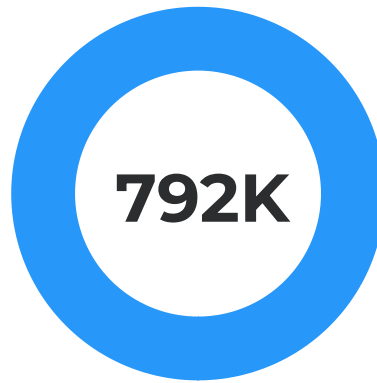


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



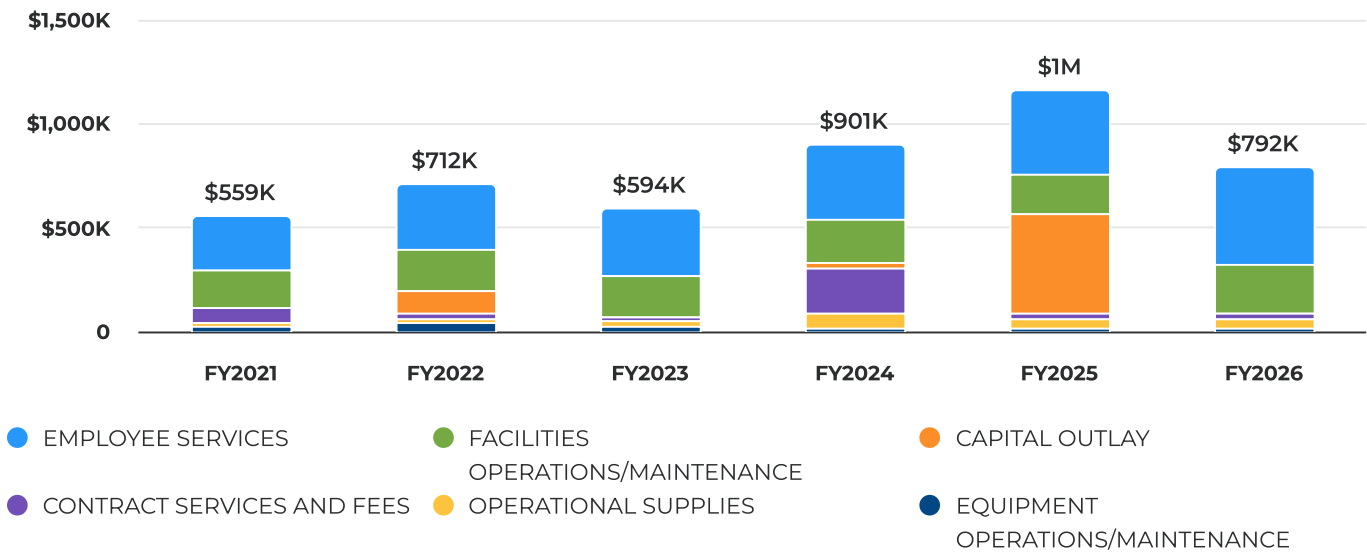
● GENERAL FUND **\$791,974** 100.00%

Expenditures by Fund

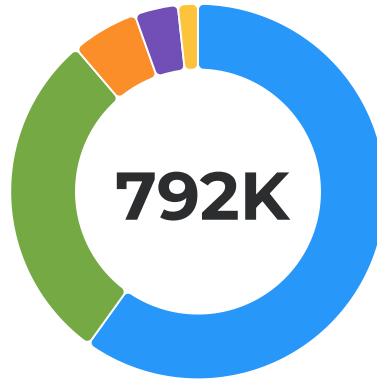
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$593,989.98	\$723,386.66	\$1,161,906.00	\$791,974.00	-31.84%
Total Expenditures	\$593,989.98	\$723,386.66	\$1,161,906.00	\$791,974.00	-31.84%

Expenditures by Expense Type Summary

Historical Expenditures by Expense Type Summary



FY26 Expenditures by Expense Type Summary



● EMPLOYEE SERVICES	\$474,491	59.91%
● FACILITIES	\$228,451	28.85%
● OPERATIONAL SUPPLIES	\$45,750	5.78%
● CONTRACT SERVICES AND FEES	\$29,669	3.75%
● EQUIPMENT OPERATIONS/MAINTENANCE	\$13,613	1.72%

Expenditures by Expense Type Summary

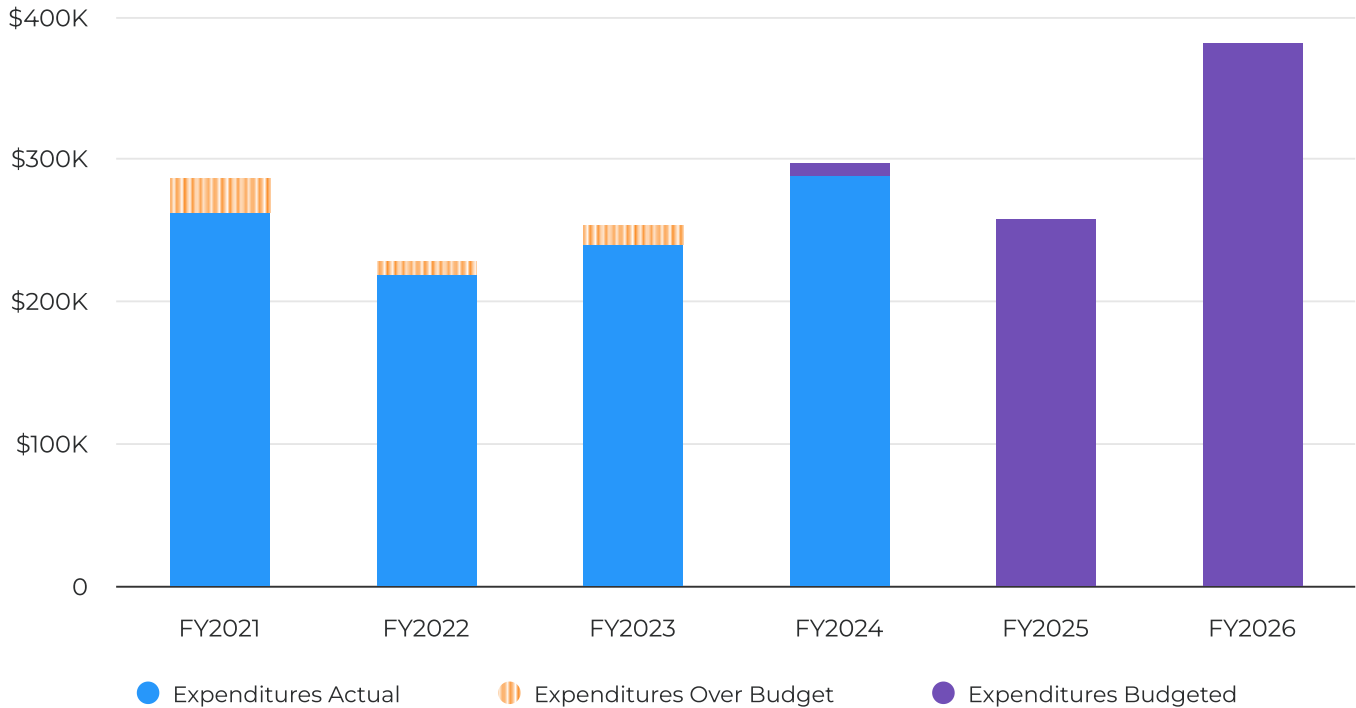
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$330,275.21	\$378,715.15	\$407,084.00	\$474,491.00	16.56%
OPERATIONAL SUPPLIES	\$27,595.11	\$63,272.33	\$47,041.00	\$45,750.00	-2.74%
FACILITIES OPERATIONS/MAINTENANCE	\$192,035.12	\$185,427.60	\$194,094.00	\$228,451.00	17.70%
EQUIPMENT OPERATIONS/MAINTENANCE	\$21,039.34	\$13,891.00	\$13,148.00	\$13,613.00	3.54%
CONTRACT SERVICES AND FEES	\$21,871.80	\$20,219.67	\$25,539.00	\$29,669.00	16.17%
CAPITAL OUTLAY	\$1,173.40	\$61,860.91	\$475,000.00	-	-100.00%
Total Expenditures	\$593,989.98	\$723,386.66	\$1,161,906.00	\$791,974.00	-31.84%

Information Technology

Information Technology is outsourced to a second party that is responsible for maintaining, repairing and safeguarding the technology hardware that the City utilizes to provide necessary services to the citizens of Taylor. It has the responsibility to standardize and inventory the hardware and software components that make up the technology systems throughout the City.

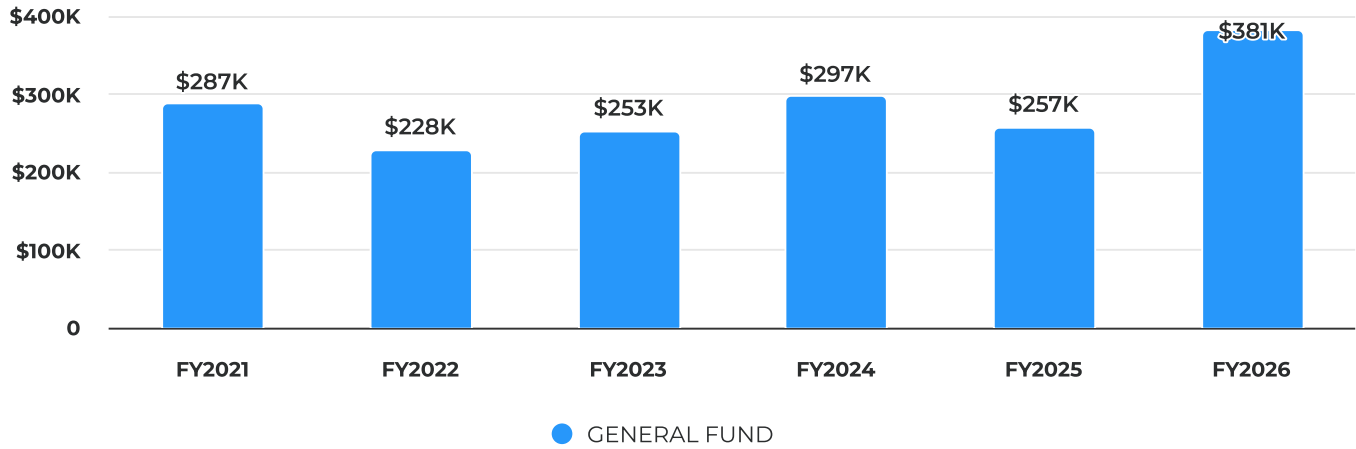
Expenditure Summary

Historical Expenditures Across Department

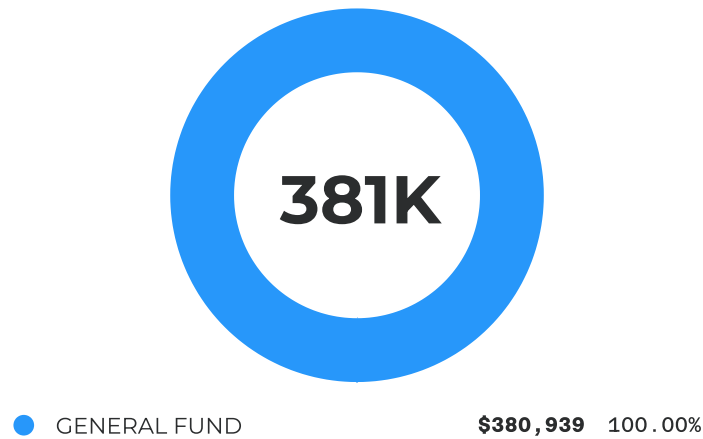


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund

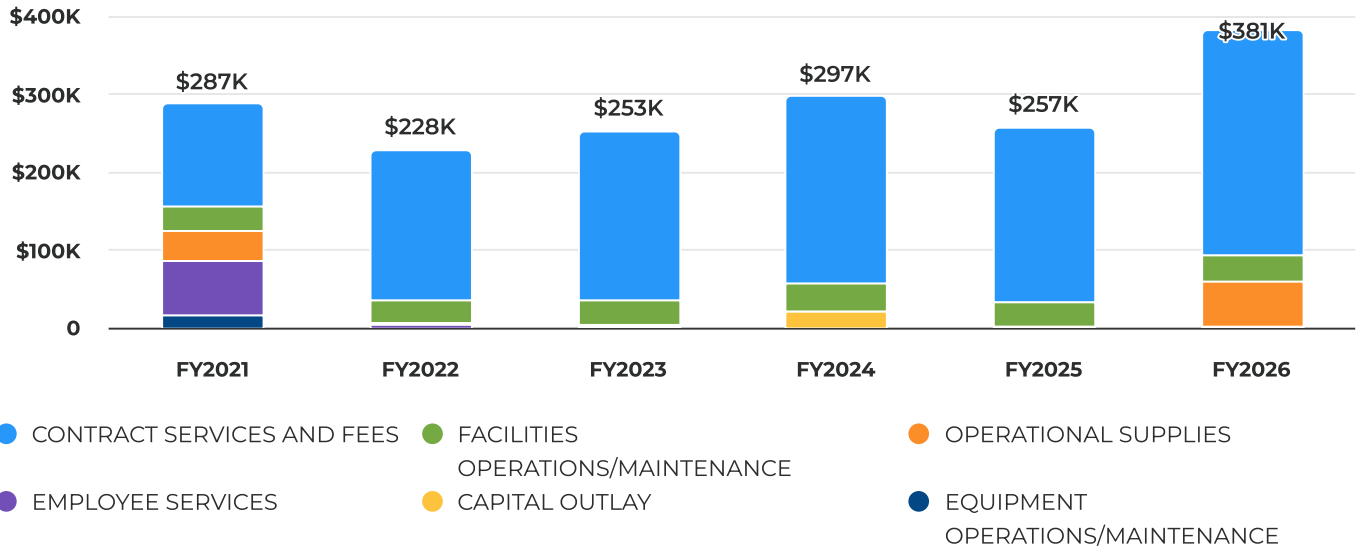


Expenditures by Fund

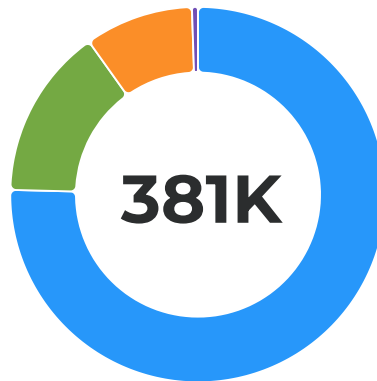
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
GENERAL FUND	\$252,988.20	\$288,114.57	\$256,936.00	\$380,939.00	48.26%
Total Expenditures	\$252,988.20	\$288,114.57	\$256,936.00	\$380,939.00	48.26%

Expenditures by Expense Type

Historical Expenditures by Expense Type



FY26 Expenditures by Object Summary



CONTRACT SERVICES AND FEES	\$287,237	75.40%
OPERATIONAL SUPPLIES	\$56,167	14.74%
FACILITIES OPERATIONS/MAINTENANCE	\$35,560	9.33%
EMPLOYEE SERVICES	\$1,975	0.52%

Expenditures by Expense Type

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$1,616.20	\$50.92	\$175.00	\$1,975.00	1,028.57%
OPERATIONAL SUPPLIES	\$1,984.96	\$1,024.16	\$230.00	\$56,167.00	24,320.43%
FACILITIES OPERATIONS/MAINTENANCE	\$30,634.37	\$27,943.75	\$32,775.00	\$35,560.00	8.50%
CONTRACT SERVICES AND FEES	\$218,752.67	\$243,411.40	\$223,756.00	\$287,237.00	28.37%
CAPITAL OUTLAY	-	\$15,684.34	-	-	-

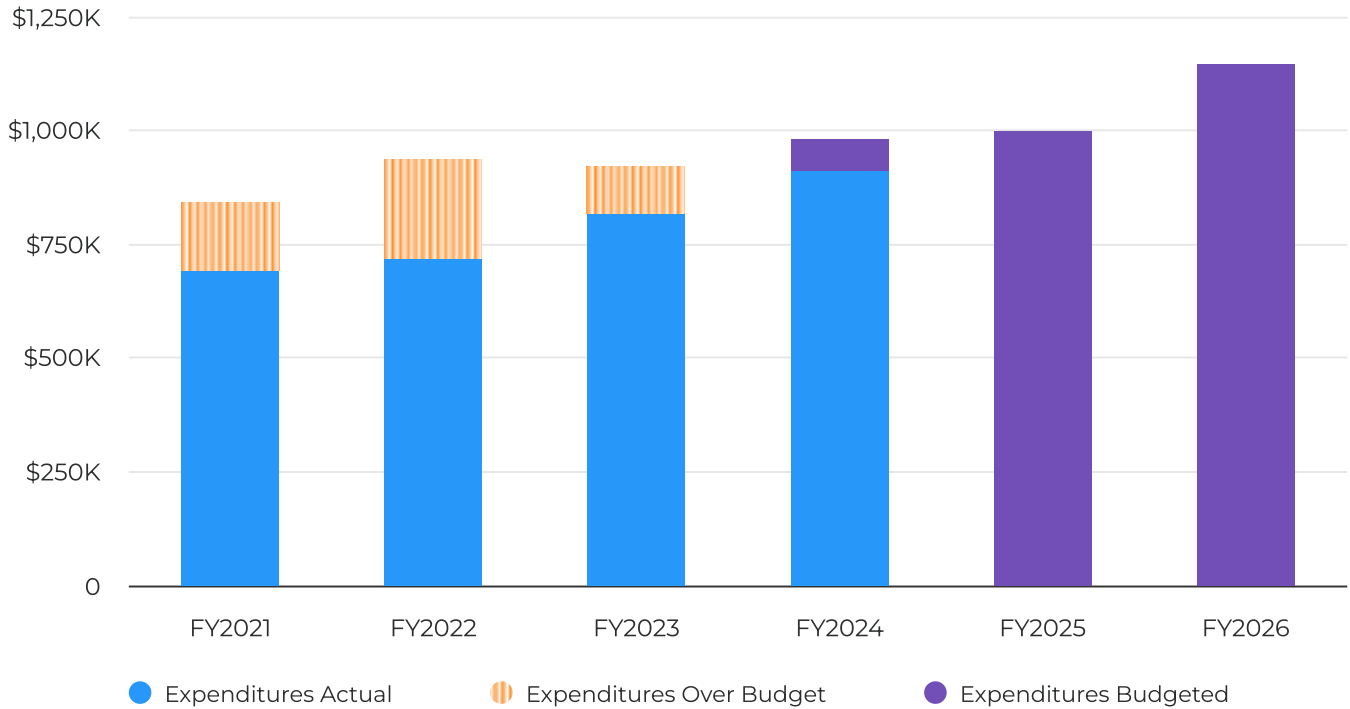
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
Total Expenditures	\$252,988.20	\$288,114.57	\$256,936.00	\$380,939.00	48.26%

Fleet Services

The City of Taylor is projecting \$1.14M of revenue in FY2026, which represents a 14.8% increase over the prior year. Budgeted expenditures are projected to increase by 1.8% or \$17.42K to \$998.54K in FY2026.

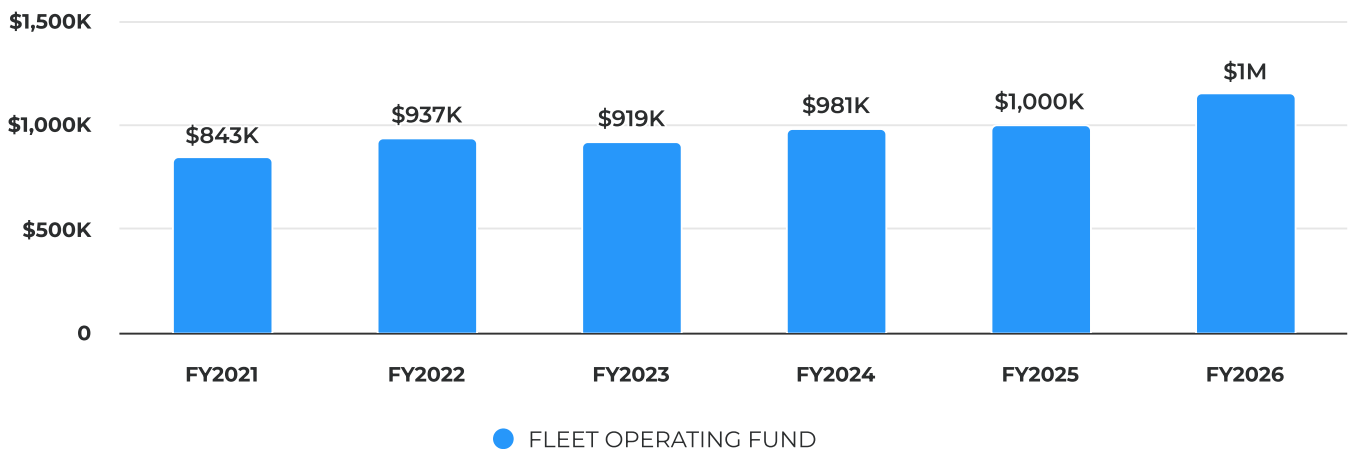
Expenditure Summary

Historical Expenditures Across Department

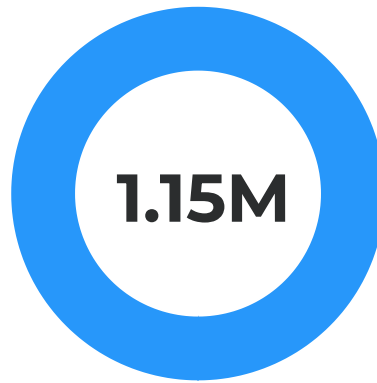


Expenditures by Fund

Historical Expenditures by Fund



FY26 Expenditures by Fund



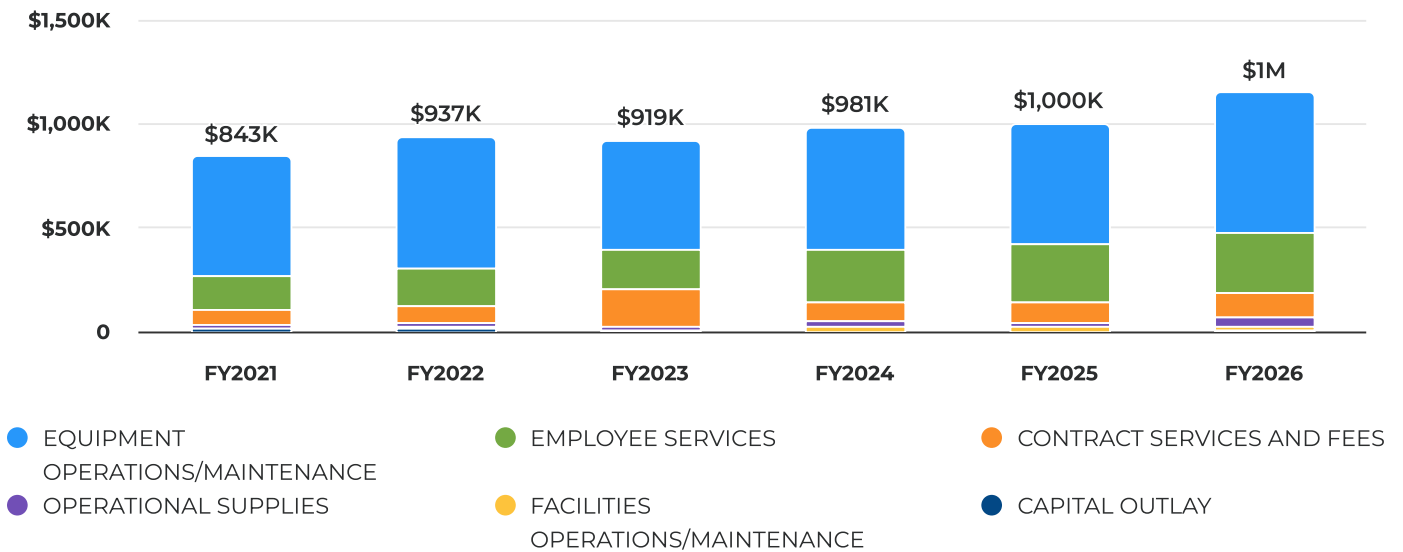
● FLEET OPERATING FUND **\$1,148,085** 100.00%

Expenditures by Fund

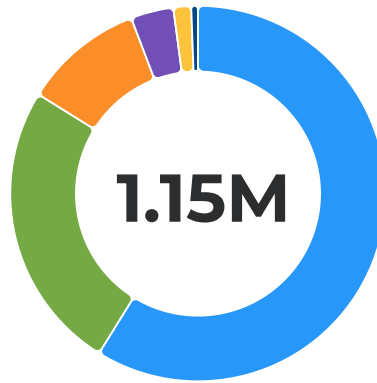
Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
FLEET OPERATING FUND	\$919,289.85	\$911,494.68	\$999,958.00	\$1,148,085.00	14.81%
Total Expenditures	\$919,289.85	\$911,494.68	\$999,958.00	\$1,148,085.00	14.81%

Expenditures by Expense Type Summary

Historical Expenditures by Expense Type Summary



FY26 Expenditures by Object Summary



● EQUIPMENT	\$675,580	58.84%
OPERATIONS/MAINTENANCE		
● EMPLOYEE SERVICES	\$287,098	25.01%
● CONTRACT SERVICES AND FEES	\$118,949	10.36%
● OPERATIONAL SUPPLIES	\$42,188	3.67%
● FACILITIES	\$17,570	1.53%
OPERATIONS/MAINTENANCE		
● CAPITAL OUTLAY	\$6,700	0.58%

Expenditures by Expense Type Summary

Category	FY 2023 Actual	FY 2024 Actual	FY 2025 Budget	FY 2026 Budgeted	FY 2025 Budget vs. FY 2026 Budgeted (% Change)
EMPLOYEE SERVICES	\$185,023.96	\$172,324.19	\$279,834.00	\$287,098.00	2.60%
OPERATIONAL SUPPLIES	\$14,324.27	\$20,727.50	\$22,342.00	\$42,188.00	88.83%
FACILITIES OPERATIONS/MAINTENANCE	\$6,748.28	\$10,339.11	\$22,003.00	\$17,570.00	-20.15%
EQUIPMENT OPERATIONS/MAINTENANCE	\$528,265.26	\$614,959.70	\$580,115.00	\$675,580.00	16.46%
CONTRACT SERVICES AND FEES	\$184,928.08	\$93,144.18	\$95,664.00	\$118,949.00	24.34%
CAPITAL OUTLAY	-	-	-	\$6,700.00	-
Total Expenditures	\$919,289.85	\$911,494.68	\$999,958.00	\$1,148,085.00	14.81%

Capital Improvement Plan

Capital Budgeting Process

Basis for Capital Revenue and Expenditures Estimates

Capital Improvement Project Ranking and Prioritization Process

Definitions and Criteria for Capital Projects

Capital Improvements

A capital improvement is a multi-year plan identifying [capital projects](#) to be funded during the planning period. The City's goal is to maintain City facilities and infrastructure to provide services to the citizens within the community, meet growth related needs, and comply with all state and federal regulations.

Capital expenditures are assets which are considered major purchases or improvement programs that generally have a life span of three or more years or improvements that are not normally funded through the operating budgets. The City maintains and periodically updates master plans to maintain and expand its infrastructure including, but not limited to: City Facilities, Drainage, Parks and Recreation, Transportation, Water and Wastewater. The City annually updates a five-year CIP schedule.

Capital improvement funds provide for items such as major construction or reconstruction of streets, libraries, parks, and drainage. A capital project is a major construction, acquisition, or renovation activities. Projects in the plan have included water distribution, water collection, drainage, building improvements, parks, and streets projects.

The capital budget includes all capital projects, capital resources, and estimated operational impacts. Capital projects are generally tracked on a project-length basis. The required financing is not appropriated on an annual basis but is approved at the outset of the project. The expected expenditures under the CIP schedule are presented as part of the overall budget adoption to accurately reflect the City's total expected use of funds in any given budget year but these estimates are not considered binding appropriations in that year.

One Year Plan

FY2026 Proposed Budget			
Capital Improvement Program			
<u>Project</u>	<u>Funding Source</u>	<u>Total Project Cost Estimate</u>	<u>FY26 Planning</u>
General Fund Equipment			
Equipment - Fire Truck	Future Debt/Grant	\$ 2,028,000	\$ 2,028,000
	GF Equipment Subtotal:	\$ 2,028,000	\$ 2,028,000
Facilities			

Justice Center/Municipal Complex	2023A CO Bond	\$ 5 3, 0 0, 0 0 0	\$ 43,000,000
Fire Station 1 & Fire Station 2 Renovation Design	2024 CO Bond	\$ 5 0 0, 0 0 0	\$ 400,000
Remodel Fire Station #2 - design and construction	Future Debt/Grant	\$ 2, 6 0 0, 0 0 0	\$ 200,000
Remodel Fire Station #1 - design and construction	Future Debt/Grant	\$ 3, 6 0 0, 0 0 0	\$ 300,000
Fire Station #3 - land acquisition, design, construction, FF&E	Future Debt/Grant	\$ 11, 2 0 0, 0 0 0	\$ -

	Facilities Subtotal:	\$	\$ 43,900,000
		7	
		0,	
		9	
		0	
		0,	
		0	
		0	
		0	
		0	
		0	
Streets and Sidewalks			
	2024 CO Bond	\$	\$ 2,500,000
		4,	
		5	
		0	
		0,	
		0	
		0	
		0	
		0	
		0	
South Taylor Sidewalk Project (MLK, Robinson St, Frank St, Robinson Park)			
	2024 CO Bond	\$	\$ 1,250,000
		1,	
		2	
		5	
		0,	
		0	
		0	
		0	
		0	
TH Johnson Street Maintenance			
	2024 CO Bond	\$	\$ 2,500,000
		2,	
		5	
		0	
		0,	
		0	
		0	
		0	
		0	
Lake Drive Street Maintenance			
	2024 CO Bond	\$	\$ 200,000
		2	
		0	
		0,	
		0	
		0	
		0	
		0	
5th & Murphy Street Improvements			

Downtown Streetscape (Corners of 2nd & Talbot and 2nd & Main)	2024 CO Bond	\$ 1, 5 0 0, 0 0 0	\$ 1,500,000
Corridor A2 - Willimson County Match	Future Debt	\$ 3, 0 0, 0 0 0	\$ 3,000,000
Downtown Master Plan Streetscape Project	Future Debt	\$ 7 5 0, 0 0 0	\$ 750,000
Prioritized Sidewalk/Shared Use Path Project	Future Debt	\$ 7 5 0, 0 0 0	\$ 750,000
Curb & Gutter Replacements	Future Debt	\$ 4 5 0, 0 0 0	\$ 450,000
Davis Street (2nd to Mallard) Maintenance	Future Debt	\$ 2, 3 8 5, 0 0 0	\$ 2,385,000

	Streets and Sidewalks Subtotal:	\$ 3 7, 13 5, 0 0 0	\$ 15,285,000
Parks			
Bull Branch Pavilion Replacement	2023 Bond	\$ 13 7, 5 0 0	\$ 137,500
Bull Branch ballfield/park and Rotary Restroom Update	2023 Bond	\$ 6 0, 5 0 0	\$ 60,500
Bull Branch, Mallard, Rotary improvements (Concourse, shade, bleachers)	2023 Bond	\$ 3 8 5, 0 0 0	\$ 385,000
Bull Branch Fishing Pier Improvements	2023 Bond	\$ 14 8, 0 0 0	\$ 148,000
LED light upgrade at Bull Branch(2), Rotary Softball	2023 Bond	\$ 6 0 2, 4 0 0	\$ 602,400

Robinson Park Drive and Parking Lot	2023 Bond	\$ 19 2, 0 0 0	\$ 192,000
Synthetic Turf Two Infields Taylor Regional Park	2023 Bond	\$ 3 6 9, 6 0 0	\$ 369,600
Murphy/Rotary Drive improvements/Parking lot additions	2023 Bond	\$ 9 3 5, 0 0 0	\$ 935,000
Design/Project Management 15 % on \$3.3 million	2023 Bond	\$ 51 0, 0 0 0	\$ 510,000
Trails Master Plan-With Sidewalks,ADA	Grant-GLO	\$ 3 0 0, 0 0 0	\$ 300,000
Park Amenities (Trash Cans, Tables)	General Fund	\$ 6 0, 0 0 0	\$ -
Bull Branch Asphalt Trail Replacement	2022 Bond/Use Tax	\$ 3 0 0, 0 0 0	\$ 300,000

Murphy Park Pool Renovation	2022 CO	\$ 5, 6 3 5, 8 8 0	\$ 5,047,000
Parks Master Plan Update	General Fund/QOL Grant	\$ 12 0, 0 0 0	\$ 120,000
Trails & Parks Facilities ADA Improvements	Future Bond Debt	\$ 1, 0 0 0, 0 0 0	\$ 1,000,000
Parks Master Plan In House Projects	General Fund	\$ 15 0, 0 0 0	\$ 30,000
Parks Subtotal:		\$ 3 9, 4 4 5, 8 8 0	\$ 10,137,000
Drainage			
Donna Channel/Mustang Creek/Travis & Franklin Drainage Improvements	GLO CDBG Grant/TWDB Grant/2023A CO TWDB	\$ 11, 5 4 5, 3 3 0	\$ 5,000,000

Burkett Street Drainage Improvements	2024 CO Bond	\$ 3 5 0, 0 0 0	\$ 250,000
Velma Drive Drainage Improvements	2024 CO Bond	\$ 1,1 0 0, 0 0 0	\$ 600,000
Old Thorndale Drainage Improvements	2024 CO Bond	\$ 4 3 5, 0 0 0	\$ 335,000
Tammi Lane Drainage Improvements	2024 CO Bond	\$ 1, 2 0 0, 0 0 0	\$ 400,000
Gabriel Street Drainage Improvements	Future Debt/Grant	\$ 9 6, 6 2 9	\$ 96,629
North Drive Drainage Improvements	Future Debt/Grant	\$ 8 6 4, 9 81	\$ 150,000
McLain Street Drainage Improvements	Future Debt/Grant	\$ 1,1 14 ,9 19	\$ 500,000

Drainage Subtotal:		\$	\$ 7,331,629
		3	
		4,	
		5	
		6	
		7,	
		3	
		8	
		4	
<hr/>			
Airport			
	TxDOT Grant / 2017 CO Bond	\$	\$ 3,300,000
		3,	
		3	
		0	
		0,	
		0	
		0	
Terminal Apron Rehabilitation		0	
	TxDOT Grant / 2017 CO Bond	\$	\$ 100,000
		1,	
		0	
		0	
		0,	
		0	
		0	
Fuel Farm Relocation		0	
	Airport Fund Subtotal:	\$	\$ 3,400,000
		8,	
		15	
		5,	
		0	
		0	
		0	
<hr/>			
Cemetery			
	General Fund - use tax	\$	\$ 650,000
		6	
		5	
		0,	
		0	
		0	
Cemetery Building		0	

Cemetery Road Rebuild Program	Future Debt/Grant	\$ 15 0, 0 0 0	\$ 30,000
Cemetery Fund Subtotal:		\$ 1, 4 5 0, 0 0 0	\$ 680,000
Wastewater			
WWTP Structural repairs of digester	2022 CO Bond	\$ 4 0 0, 0 0 0 0	\$ 400,000
Bull Branch Interceptor near MLK Jr	2022 CO Bond	\$ 7 0 9, 0 0 0 0	\$ 354,500
Bull Branch Interceptor under Railroad	2022 CO Bond	\$ 5 4 9, 0 0 0 0	\$ 274,500
Bull Branch Interceptor near Burkett St	2022 CO Bond	\$ 9 6 3, 0 0 0 0	\$ 481,500

Bull Branch Interceptor near MLK Jr	2022 CO Bond	\$ 1, 0 3 7, 0 0 0	\$ 518,500
Upsize along Bull Branch, from Main to E 7th St	2024/2025 CO Bond	\$ 4, 6 5 0, 0 0 0	\$ 3,500,000
Upsize along Bull Branch, from E 7th to Robinson Pk	2024/2025 CO Bond	\$ 2, 8 0 0, 0 0 0	\$ 1,400,000
I&I Investigation and Reduction & Condition Repairs	2022 CO Bond/ Utility Fund	\$ 1, 0 0 0, 0 0 0	\$ 500,000
Upsize existing 12" and 15" along Bull Branch, from W Lake To W 12th	Utility Impact Fees	\$ 1, 7 0 0, 0 0 0	\$ 400,000
Train 1 Rehab (Clarifier rehab, basin cleaning, new diffuser piping and diffuser, clarifier 3 drain line)	Future Debt Issuance	\$ 4, 19 1, 3 0 0	\$ -

Headworks (Fine Screen replacement, Second Bar Screen, Sluice gate replacement)	Future Debt Issuance	\$ 6, 4 6 7,1 6 0	\$ -
Handrail	2025 CO Bond	\$ 3 9 3, 01 5	\$ 393,015
Second belt press (replace old 1.0 meter press), includes driveway repair at roll off containers	2024 CO Debt Reallocated/ 2025 CO Bond	\$ 1, 3 8 4, 7 4 0	\$ 1,084,740
Automatic telescopic valves & actuators	Future Debt Issuance	\$ 8 6 2, 5 6 0	
RAS Pump Building/MCC 2 E-house upgrade, w/conduit and outlets replacement in headworks, RAS building, belt press area	2024 CO Debt Reallocated	\$ 1, 0 3 3, 7 2 5	\$ 1,033,725
Lift station control panels upgrade (HEB)	2024 CO Debt Reallocated	\$ 19 9, 3 7 5	\$ 199,375

Stationary backup generators with ATS at lift stations	Future Debt Issuance	\$ 5 2 8, 12 5	\$ -
New aerobic digester to replace existing	Future Debt Issuance	\$ 4, 6 0 3, 3 7 5	\$ -
Sludge thickener drive replacement	Future Debt Issuance	\$ 7 7 9, 0 0 0	\$ -
WWTP Master Plan	2024 CO Debt Reallocated	\$ 31 5, 0 0 0 0	\$ 315,000
WWTP Reuse Study		\$ -	\$ -
Repair hazardous gas ventilation systems for influent lift station and RAS building	Debt Reallocated or Used \$9M	\$ 6 5 0, 6 8 5	\$ 650,685
Fine screen	2025 CO Bond	\$ 1, 4 2 2 3, 6 9 5	\$ 1,423,695

Smoke Detection - City wide	Utility Fund	\$ 51 7, 5 0 0	\$ 157,500
	Wastewater Subtotal:	\$ 3 7, 15 7, 2 5 5	\$ 13,086,735
Water			
Valve inventory and exercising program	Utility Fund	\$ 5 0 0, 0 0 0	\$ 100,000
Lead service line inventory and replacements	Utility Fund	\$ 2, 5 5 0, 0 0 0	\$ 400,000
New 12" line along Carlos Parker with PRV	Utility Impact Fees	\$ 9 0 0, 0 0 0	\$ 600,000
Replace existing 8" along N Main from Hosack to 6th	2022/2024 CO Bond/Future Debt	\$ 1, 9 0 0, 0 0 0	\$ 1,230,500

Replace existing 8" along E MLK	Future Debt Issuance	\$ 800,000	\$ 307,500
New 16" line W of RR from Highland Dr to E Lake Dr	Utility Impact Fees	\$ 1,800,000	\$ 500,000
New 16" Line along E Lake Dr	Utility Impact Fees	\$ 1,800,000	\$ 500,000
Upsize existing 8" line along Old Thorndale, west of Gravel Pit Rd	Utility Impact Fees	\$ 1,200,000	\$ 300,000
Upsizing existing 2" lines to 8" along 5th and Murphy	CDBG/2024 CO Bond	\$ 659,000	\$ 659,000
Water Subtotal:		\$ 22,557,000	\$ 4,597,000

CIP Grand Totals	\$	\$ 100,445,364
	2	
	5	
	3,	
	3	
	9	
	5,	
	51	
	9	

Five Year Plan

FY2025 Proposed Budget

Capital Improvement Program

Project	Funding Source	<u>Total Project</u>					
		<u>Cost Estimate</u>	<u>FY25 Planning</u>	<u>FY26 Planning</u>	<u>FY27 Planning</u>	<u>FY28 Planning</u>	<u>FY29 Planning</u>
General Fund Equipment							
Equipment - Fire Truck	Future Debt/Grant	\$ 2,028,000	\$ 2,028,000				
	GF Equipment Subtotal:	\$ 2,028,000	\$ 2,028,000	\$ -	\$ -	\$ 1,000,000	\$ -

Facilities							
Justice Center/Municipal Complex	2023A CO Bond	\$ 53,000,000	\$ 43,000,000	\$ 5,000,000			
Fire Station 1 & Fire Station 2 Renovation Design	2024 CO Bond	\$ 500,000	\$ 400,000				
Remodel Fire Station #2 - design and construction	Future Debt/Grant	\$ 2,600,000	\$ 200,000	\$ 2,400,000	\$ -	\$ -	\$ -
Remodel Fire Station #1 - design and construction	Future Debt/Grant	\$ 3,600,000	\$ 300,000	\$ 3,300,000	\$ -	\$ -	\$ -
Fire Station #3 - land acquisition, design, construction, FF&E	Future Debt/Grant	\$ 11,200,000	\$ -	\$ -		\$ -	

	Facilities Subtotal:	\$ 70,900,000	\$ 43,900,000	\$ 10,700,000	\$ -	\$ -	\$ -
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<u>Streets and Sidewalks</u>							
South Taylor Sidewalk Project (MLK, Robinson St, Frank St, Robinson Park)	2024 CO Bond	\$ 4,500,000	\$ 2,500,000	\$ 2,000,000	\$ -	\$ -	\$ -
TH Johnson Street Maintenance	2024 CO Bond	\$ 1,250,000	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -
Lake Drive Street Maintenance	2024 CO Bond	\$ 2,500,000	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -
5th & Murphy Street Improvements	2024 CO Bond	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -
Downtown Streetscape (Corners of 2nd & Talbot and 2nd & Main)	2024 CO Bond	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -
Corridor A2 - Willimson County Match	Future Debt	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -
Downtown Master Plan Streetscape Project	Future Debt	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Prioritized Sidewalk/Shared Use Path Project	Future Debt	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -
Curb & Gutter Replacements	Future Debt	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -	\$ -
Davis Street (2nd to Mallard) Maintenance	Future Debt	\$ 2,385,000	\$ 2,385,000	\$ -	\$ -	\$ -	\$ -
	Streets and Sidewalks Subtotal:	\$ 37,135,000	\$ 15,285,000	\$ 3,000,000	\$ 6,250,000	\$ 6,050,000	\$ 5,500,000

<u>Parks</u>							
Bull Branch Pavilion Replacement	2023 Bond	\$ 137,500	\$ 137,500	\$ -	\$ -	\$ -	\$ -

Bull Branch ballfield/park and Rotary Restroom Update	2023 Bond	\$ 60,500	\$ 60,500	\$ -	\$ -	\$ -	\$ -
Bull Branch, Mallard, Rotary improvements (Concourse, shade, bleachers)	2023 Bond	\$ 385,000	\$ 385,000	\$ -	\$ -	\$ -	\$ -
Bull Branch Fishing Pier Improvements	2023 Bond	\$ 148,000	\$ 148,000	\$ -	\$ -	\$ -	\$ -
LED light upgrade at Bull Branch (2), Rotary Softball	2023 Bond	\$ 602,400	\$ 602,400	\$ -	\$ -	\$ -	\$ -
Robinson Park Drive and Parking Lot	2023 Bond	\$ 192,000	\$ 192,000	\$ -	\$ -	\$ -	\$ -
Synthetic Turf Two Infields Taylor Regional Park	2023 Bond	\$ 369,600	\$ 369,600	\$ -	\$ -	\$ -	\$ -
Murphy/Rotary Drive improvements/Parking lot additions	2023 Bond	\$ 935,000	\$ 935,000	\$ -	\$ -	\$ -	\$ -
Design/Project Management 15% on \$3.3 million	2023 Bond	\$ 510,000	\$ 510,000	\$ -	\$ -	\$ -	\$ -
Trails Master Plan- With Sidewalks, ADA	Grant-GLO	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Park Amenities (Trash Cans, Tables)	General Fund	\$ 60,000	\$ -	\$ 60,000	\$ -	\$ -	\$ -
Bull Branch Asphalt Trail Replacement	2022 Bond/Use Tax	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -
Murphy Park Pool Renovation	2022 CO	\$ 5,635,880	\$ 5,047,000	\$ -	\$ -	\$ -	\$ -
Parks Master Plan Update	General Fund/QOL Grant	\$ 120,000	\$ 120,000	\$ -	\$ -	\$ -	\$ -
Trails & Parks Facilities ADA Improvements	Future Bond Debt	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -
Parks Master Plan In House Projects	General Fund	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000

Parks Subtotal:	\$ 39,445,880	\$ 10,137,000	\$ 160,000	\$ 21,530,000	\$ 2,600,000	\$ 4,430,000
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Drainage							
Donna Channel/Mustang Creek/Travis & Franklin Drainage Improvements	GLO CDBG Grant/TWDB Grant/ 2023A CO TWDB	\$ 11,545,330	\$ 5,000,000	\$ 6,545,330	\$ -	\$ -	\$ -
Burkett Street Drainage Improvements	2024 CO Bond	\$ 350,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Velma Drive Drainage Improvements	2024 CO Bond	\$ 1,100,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Old Thorndale Drainage Improvements	2024 CO Bond	\$ 435,000	\$ 335,000	\$ -	\$ -	\$ -	\$ -
Tammi Lane Drainage Improvements	2024 CO Bond	\$ 1,200,000	\$ 400,000	\$ 800,000	\$ -	\$ -	\$ -
Gabriel Street Drainage Improvements	Future Debt/Grant	\$ 96,629	\$ 96,629	\$ -	\$ -	\$ -	\$ -
North Drive Drainage Improvements	Future Debt/Grant	\$ 864,981	\$ 150,000	\$ 714,981	\$ -	\$ -	\$ -
McLain Street Drainage Improvements	Future Debt/Grant	\$ 1,114,919	\$ 500,000	\$ 614,919	\$ -	\$ -	\$ -
Drainage Subtotal:		\$ 34,567,384	\$ 7,331,629	\$ 12,525,230	\$ 2,380,000	\$ 2,745,000	\$ 1,960,000

Airport							
Terminal Apron Rehabilitation	TxDOT Grant / 2017 CO Bond	\$ 3,300,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
Fuel Farm Relocation	TxDOT Grant / 2017 CO Bond	\$ 1,000,000	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Airport Fund Subtotal:		\$ 8,155,000	\$ 3,400,000	\$ 1,275,000	\$ 2,500,000	\$ 80,000	\$ -

Cemetery							
Cemetery Building	General Fund - use tax	\$ 650,000	\$ 650,000	\$ -	\$ -	\$ -	\$ -
Cemetery Road Rebuild Program	Future Debt/Grant	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	
	Cemetery Fund Subtotal:	\$ 1,450,000	\$ 680,000	\$ 130,000	\$ 130,000	\$ 130,000	\$ 350,000

Wastewater							
WWTP Structural repairs of digester	2022 CO Bond	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
Bull Branch Interceptor near MLK Jr	2022 CO Bond	\$ 709,000	\$ 354,500	\$ -	\$ -	\$ -	\$ -
Bull Branch Interceptor under Railroad	2022 CO Bond	\$ 549,000	\$ 274,500	\$ -	\$ -	\$ -	\$ -
Bull Branch Interceptor near Burkett St	2022 CO Bond	\$ 963,000	\$ 481,500	\$ -	\$ -	\$ -	\$ -
Bull Branch Interceptor near MLK Jr	2022 CO Bond	\$ 1,037,000	\$ 518,500	\$ -	\$ -	\$ -	\$ -
Upsize along Bull Branch, from Main to E 7th St	2024/2025 CO Bond	\$ 4,650,000	\$ 3,500,000	\$ 1,150,000		\$ -	\$ -
Upsize along Bull Branch, from E 7th to Robinson Pk	2024/2025 CO Bond	\$ 2,800,000	\$ 1,400,000	\$ 1,400,000	\$ -	\$ -	\$ -
I&I Investigation and Reduction & Condition Repairs	2022 CO Bond/ Utility Fund	\$ 1,000,000	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -
Upsize existing 12" and 15" along Bull Branch, from W Lake To W 12th	Utility Impact Fees	\$ 1,700,000	\$ 400,000	\$ 900,000	\$ 400,000	\$ -	\$ -
Train 1 Rehab (Clarifier rehab, basin cleaning, new diffuser piping and	Future Debt Issuance	\$ 4,191,300	\$ -	\$ -	\$ -	\$ 2,383,800	\$ 1,807,500

diffuser, clarifier 3 drain line)							
Headworks (Fine Screen replacement, Second Bar Screen, Sluice gate replacement)	Future Debt Issuance	\$ 6,467,160	\$ -	\$ -	\$ -	\$ 3,842,160	\$ 2,625,000
Handrail	2025 CO Bond	\$ 393,015	\$ 393,015		\$ -	\$ -	\$ -
Second belt press (replace old 1.0 meter press), includes driveway repair at roll off containers	2024 CO Debt Reallocated/ 2025 CO Bond	\$ 1,384,740	\$ 1,084,740	\$ 300,000	\$ -	\$ -	\$ -
Automatic telescopic valves & actuators	Future Debt Issuance	\$ 862,560		\$ -	\$ -	\$ 220,000	\$ 642,560
RAS Pump Building/MCC 2 E-house upgrade, w/conduit and outlets replacement in headworks, RAS building, belt press area	2024 CO Debt Reallocated	\$ 1,033,725	\$ 1,033,725		\$ -	\$ -	\$ -
Lift station control panels upgrade (HEB)	2024 CO Debt Reallocated	\$ 199,375	\$ 199,375		\$ -	\$ -	\$ -
Stationary backup generators with ATS at lift stations	Future Debt Issuance	\$ 528,125	\$ -	\$ -	\$ -	\$ -	\$ 528,125
New aerobic digester to replace existing	Future Debt Issuance	\$ 4,603,375	\$ -	\$ -		\$ 1,590,000	\$ 3,013,375
Sludge thickener drive replacement	Future Debt Issuance	\$ 779,000	\$ -	\$ -	\$ -	\$ -	\$ 779,000
WWTP Master Plan	2024 CO Debt Reallocated	\$ 315,000	\$ 315,000	\$ -	\$ -	\$ -	\$ -
WWTP Reuse Study		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair hazardous gas ventilation systems for influent	Debt Reallocated or Used \$9M	\$ 650,685	\$ 650,685	\$ -	\$ -	\$ -	\$ -

lift station and RAS building							
Fine screen	2025 CO Bond	\$ 1,423,695	\$ 1,423,695	\$ -	\$ -	\$ -	\$ -
Smoke Detection - City wide	Utility Fund	\$ 517,500	\$ 157,500	\$ -	\$ 172,500	\$ -	\$ 187,500
	Wastewater Subtotal:	\$ 37,157,255	\$ 13,086,735	\$ 4,250,000	\$ 572,500	\$ 8,035,960	\$ 9,583,060

<u>Water</u>							
Valve inventory and exercising program	Utility Fund	\$ 500,000	\$ 100,000	\$ 100,000	\$ 50,000	\$ -	\$ -
Lead service line inventory and replacements	Utility Fund	\$ 2,550,000	\$ 400,000	\$ 400,000	\$ 500,000	\$ 500,000	\$ 500,000
New 12" line along Carlos Parker with PRV	Utility Impact Fees	\$ 900,000	\$ 600,000	\$ -	\$ -	\$ -	\$ -
Replace existing 8" along N Main from Hosack to 6th	2022/2024 CO Bond/Future Debt	\$ 1,900,000	\$ 1,230,500	\$ -	\$ -	\$ 669,500	
Replace existing 8" along E MLK	Future Debt Issuance	\$ 800,000	\$ 307,500	\$ -	\$ -	\$ -	\$ 492,500
New 16" line W of RR from Highland Dr to E Lake Dr	Utility Impact Fees	\$ 1,800,000	\$ 500,000	\$ 750,000	\$ 550,000	\$ -	\$ -
New 16" Line along E Lake Dr	Utility Impact Fees	\$ 1,800,000	\$ 500,000	\$ 750,000	\$ 550,000	\$ -	\$ -
Upsize existing 8" line along Old Thorndale, west of Gravel Pit Rd	Utility Impact Fees	\$ 1,200,000	\$ 300,000	\$ 500,000	\$ 400,000	\$ -	\$ -
Upsizing existing 2" lines to 8" along 5th and Murphy	CDBG/2024 CO Bond	\$ 659,000	\$ 659,000				
	Water Subtotal:	\$ 22,557,000	\$ 4,597,000	\$ 2,852,500	\$ 3,250,000	\$ 3,527,000	\$ 1,192,500

	CIP Grand Totals	\$ 253,395,519	\$ 100,445,364	\$ 34,892,730	\$ 36,612,500	\$ 24,167,960	\$ 23,015,560
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Debt Overview Summary

Debt By Type

Debt By Type



No data available

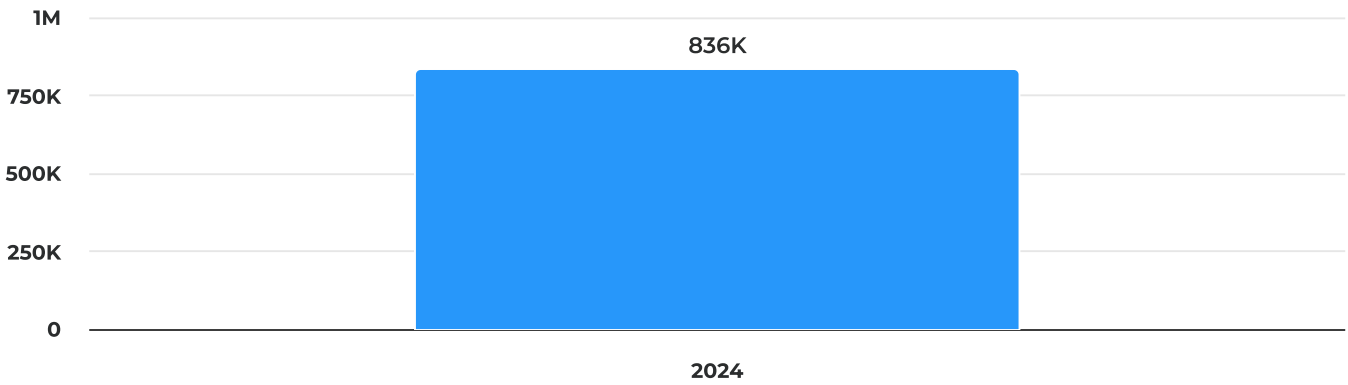
Total Debt

\$0

(NA% vs. FY25)

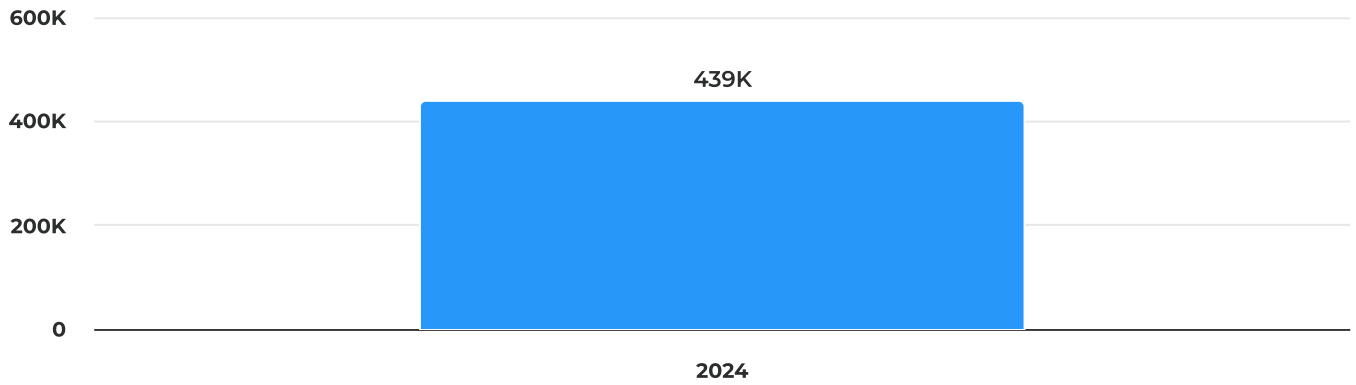
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Certificates of Obligation 2006



No data available

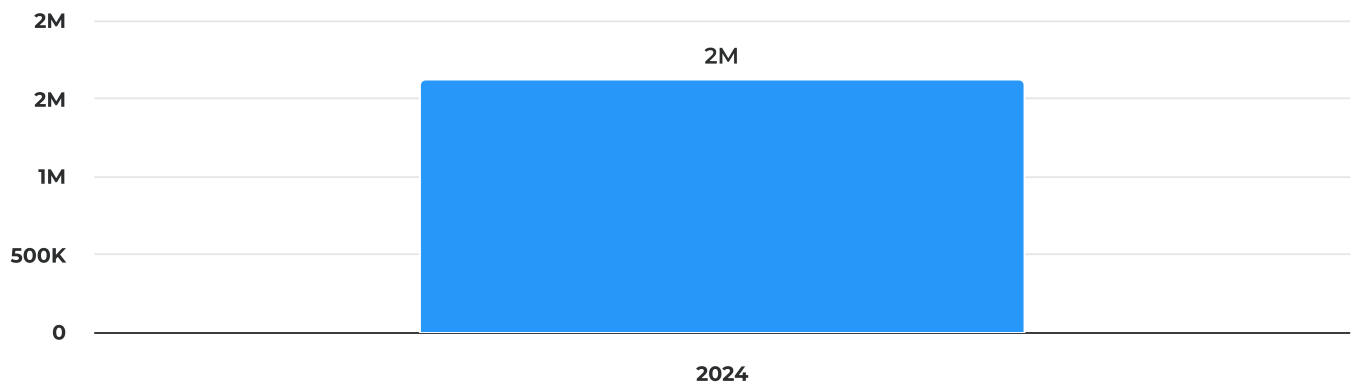
General Obligation Refunding 2021



No data available

Category	Amount (K)	Category	Amount (K)	Category	Amount (K)

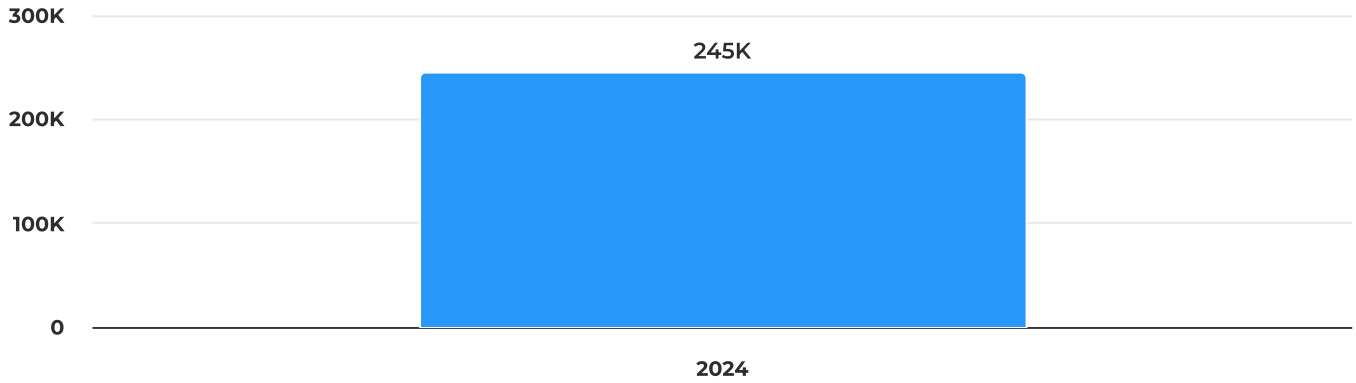
Certificates of Obligation 2022



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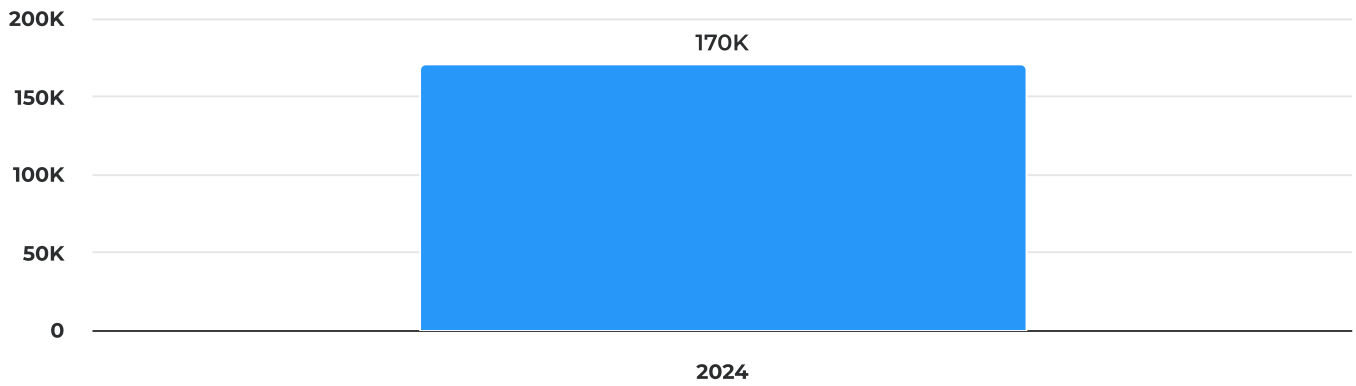
Category	Amount (M)	Category	Amount (M)	Category	Amount (M)

Limited Tax Note 2022



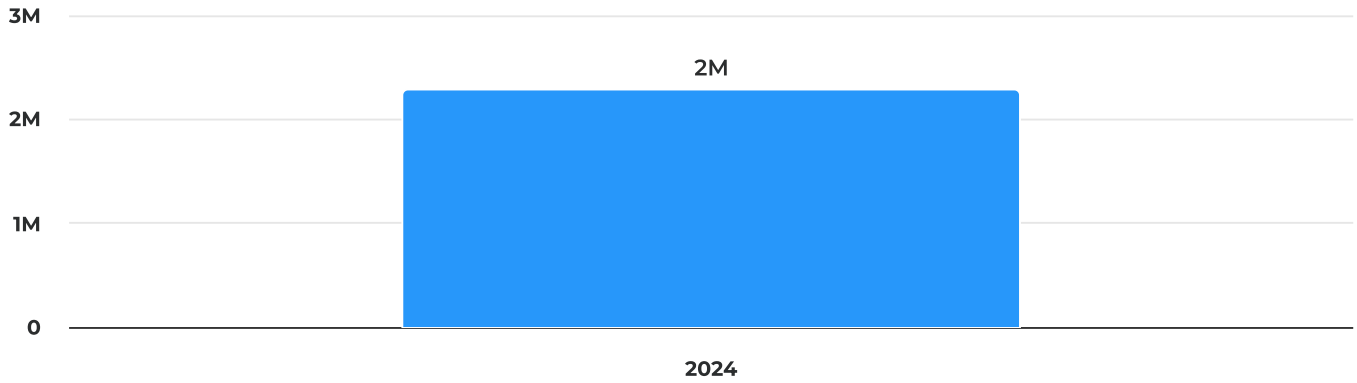
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Certificates of Obligation 2023



❗ No data available

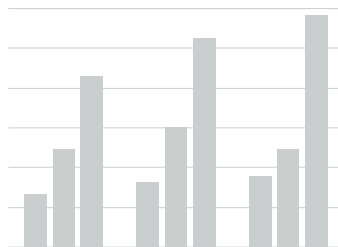
Certificates of Obligation 2023A



No data available

Category	Value
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Category 7	
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Category 9	
Category 10	

Certificates of Obligation 2024

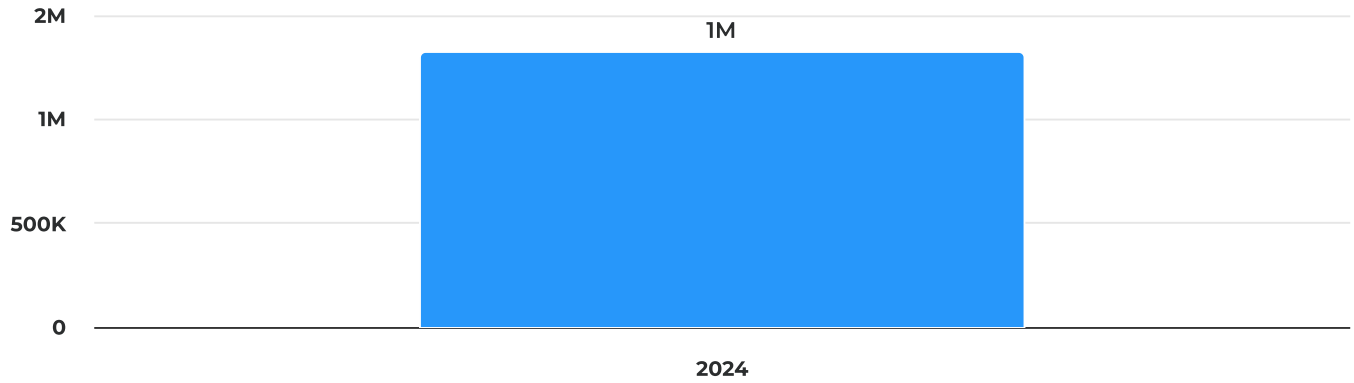


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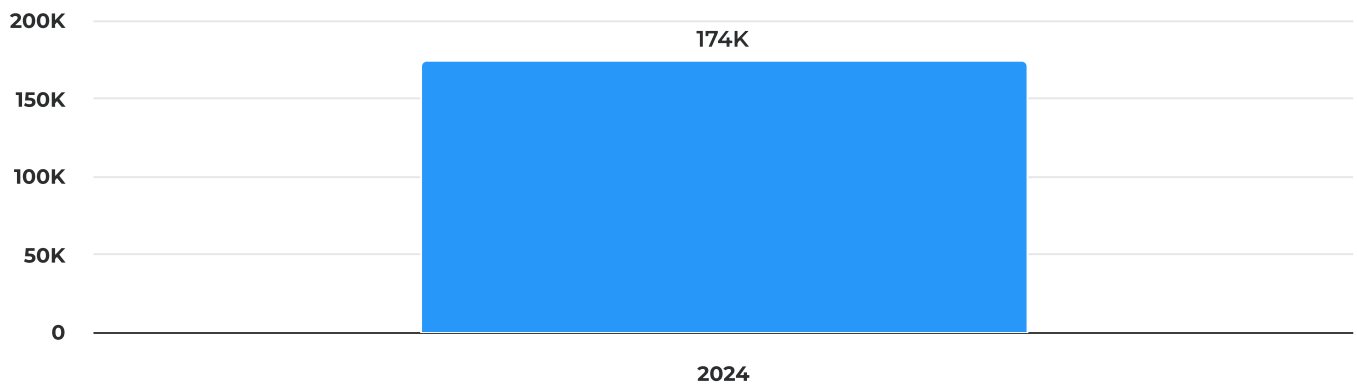
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Category 4	
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Category 6	
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Category 8	
Category 9	
Category 10	

Certificates of Obligation 2007



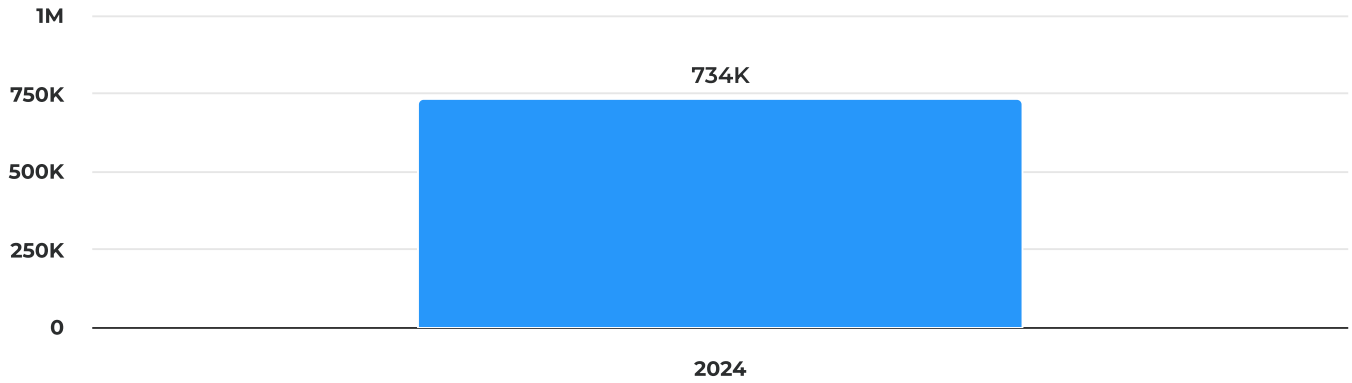
No data available

Certificates of Obligation 2013



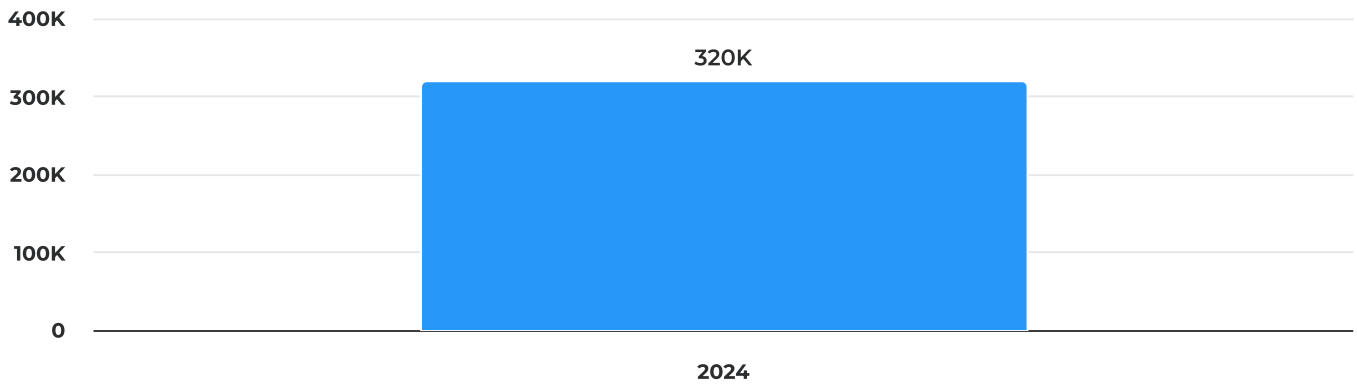
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General Obligation Refunding 2015



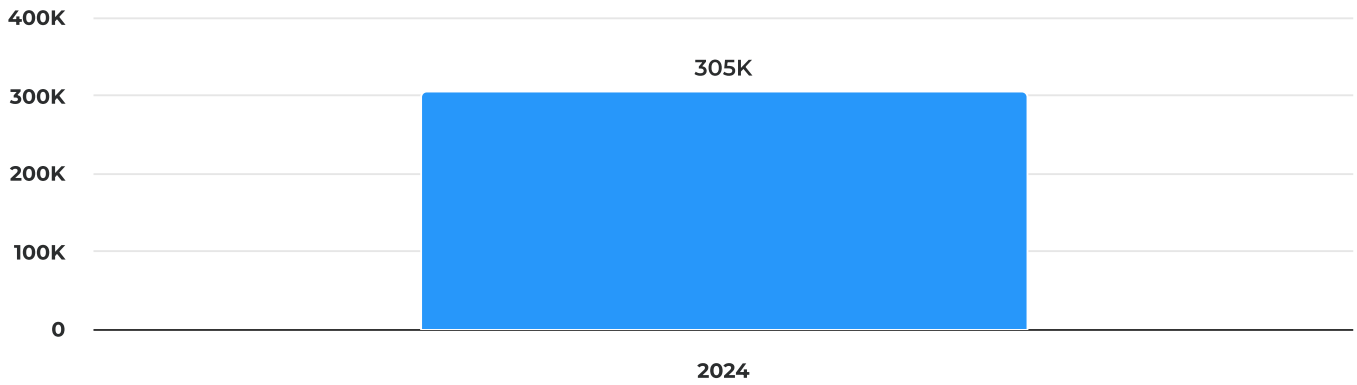
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General Obligation Refunding 2016



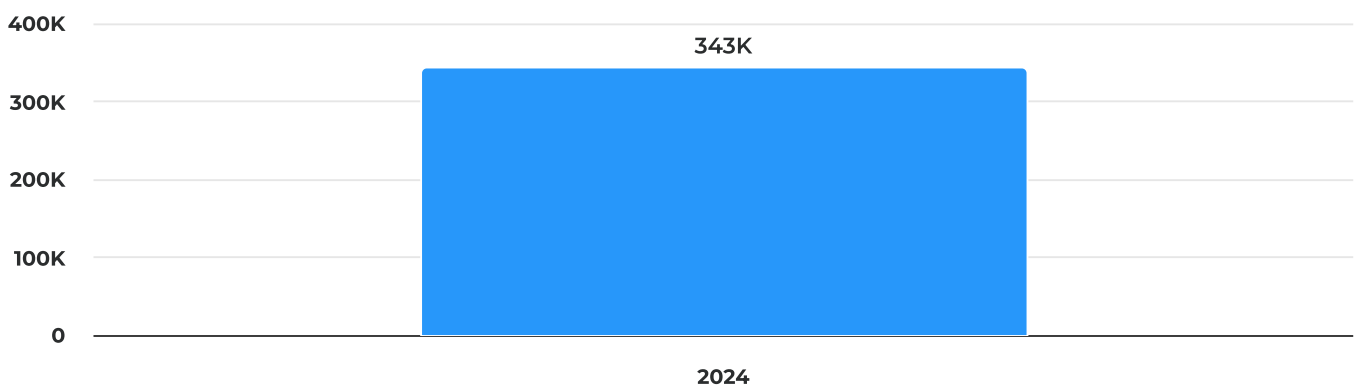
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Certificates of Obligation 2017



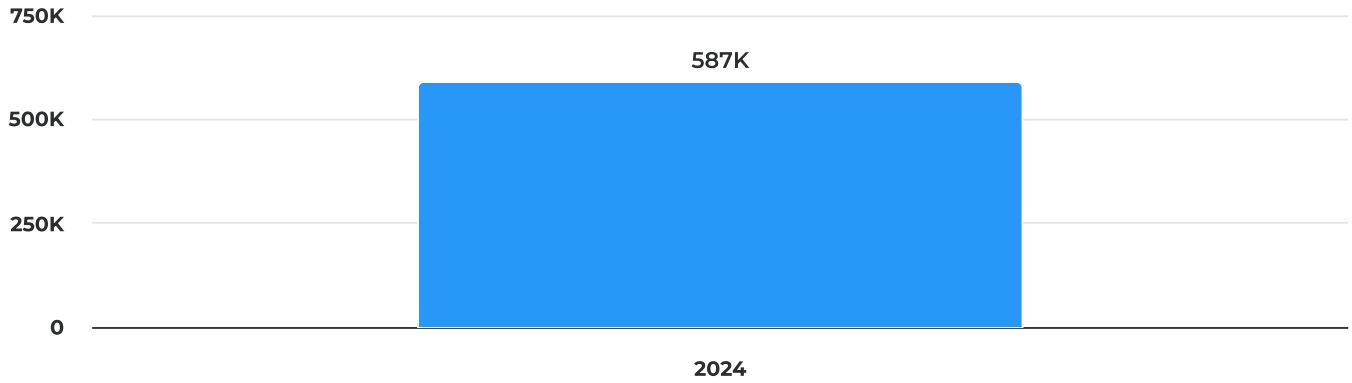
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General Obligation Refunding 2017



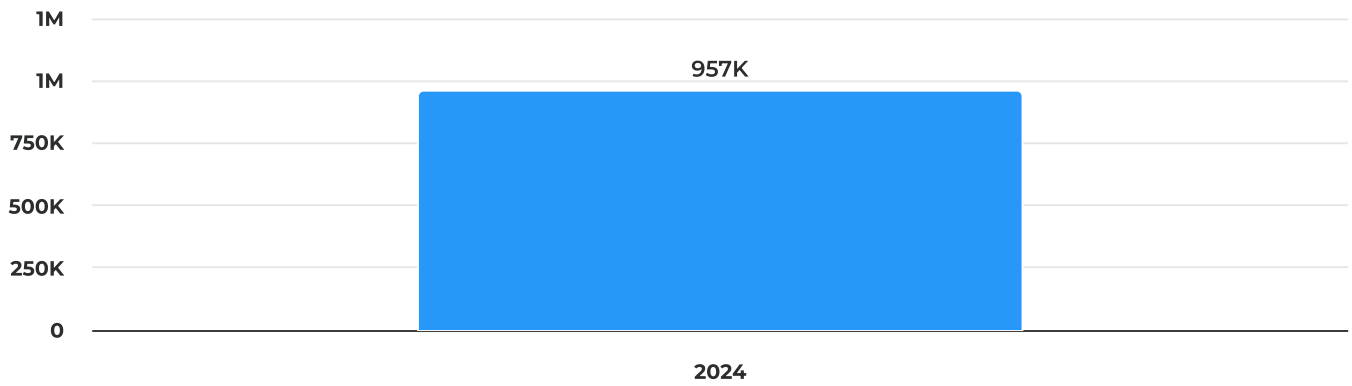
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Certificates of Obligation 2018



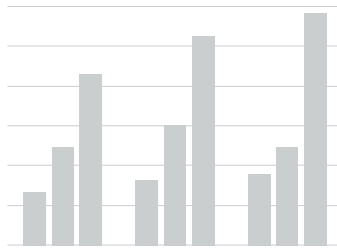
No data available

Certificates of Obligation 2019



No data available

Certificates of Obligation 2025



No data available

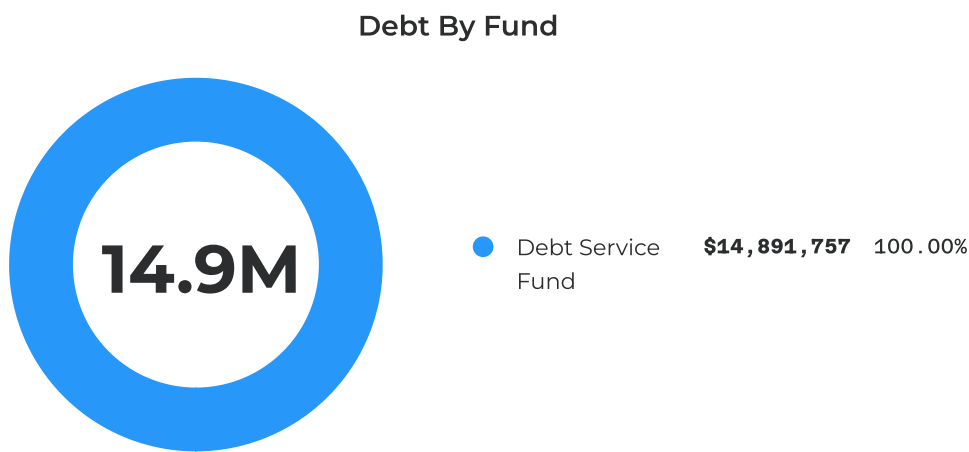
Category	Value
1	
2	
3	
4	
5	
6	
7	
8	
9	



No data available

Category	Value	Category	Value	Category	Value	Category	Value
1		1		1		1	
2		2		2		2	
3		3		3		3	
4		4		4		4	
5		5		5		5	
6		6		6		6	
7		7		7		7	
8		8		8		8	
9		9		9		9	

Debt Service Payment By Fund



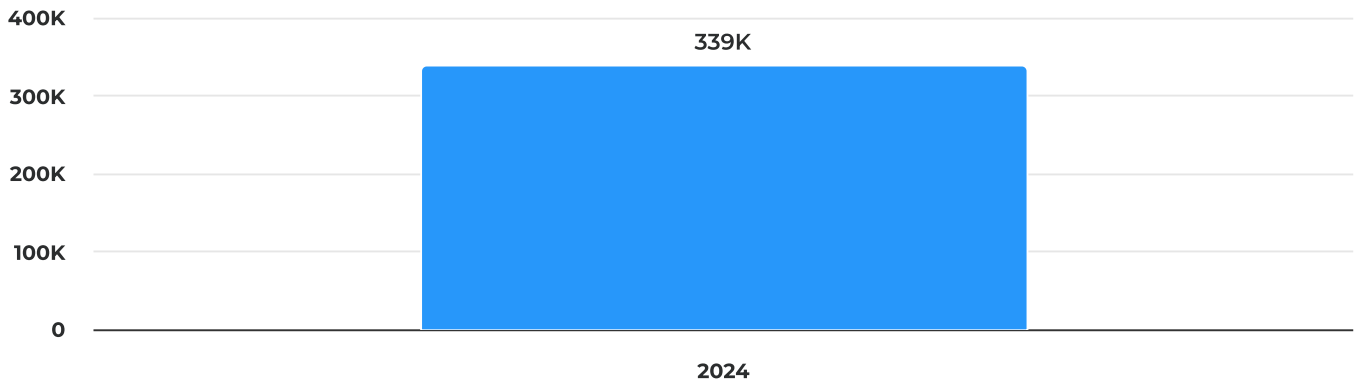
Total Debt

N/A

(NA% vs. FY25)

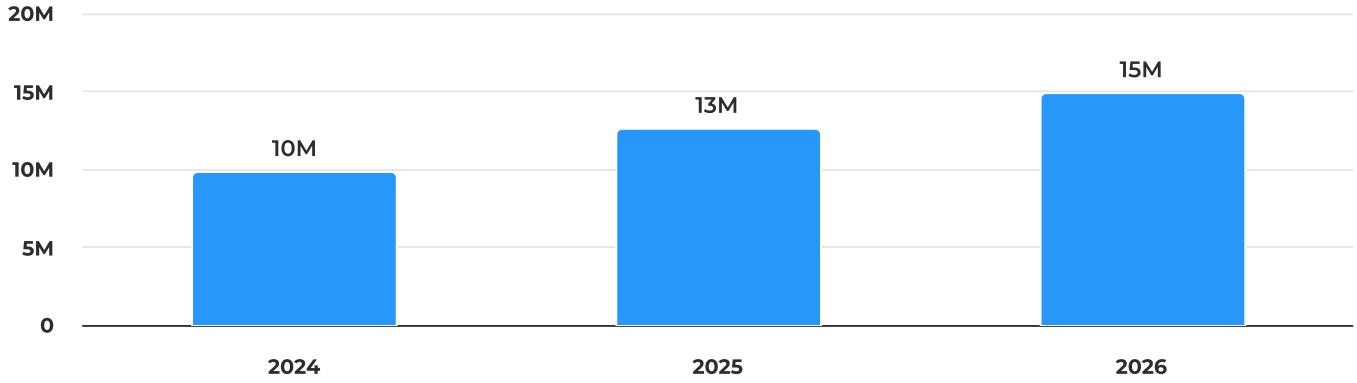
Fund Name	FY2024
Debt Service Fund	\$9,874,444.00
Total Debt	\$9,874,444.00

Special Revenue Fund



! No data available

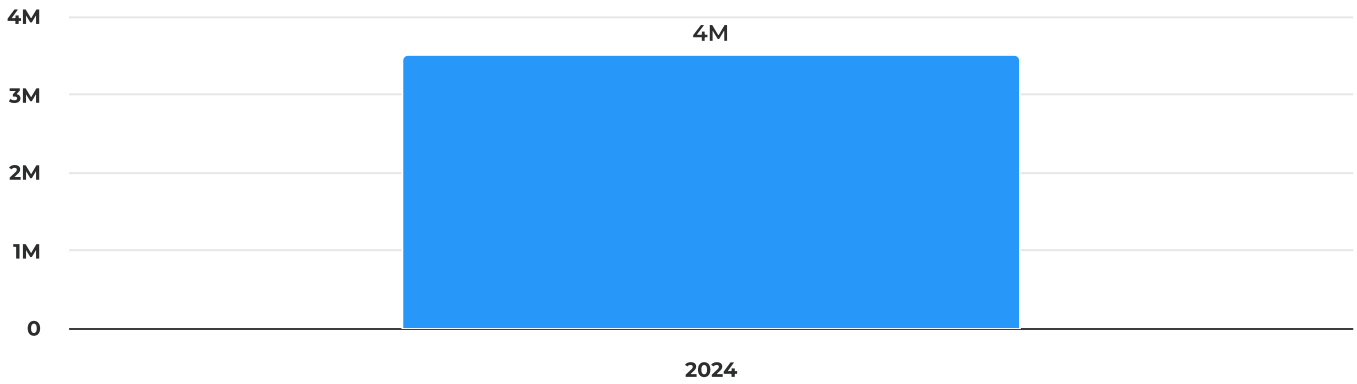
Debt Service Fund



No data available

Category	2024	2025	2026	2027	2028

Enterprise Fund



No data available

Category	2024	2025	2026	2027	2028

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report - A detailed report of an organization's financial activities and performance over the fiscal year.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Assets: Items owned by an organization that have economic value, such as cash, investments, property, and equipment.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's

apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Flow: The movement of money into or out of an organization, showing its liquidity and ability to meet financial obligations.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to

determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union, regarding wages, hours and working conditions.

Compliance: Adherence to relevant laws, regulations, and internal policies governing financial reporting and operations.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery — direct, indirect, and capital costs — are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Equity: The residual interest in the assets of an organization after deducting liabilities, representing the owners' stake in the business.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Financial Statements: Reports summarizing an organization's financial activities and position, including the balance sheet, income statement, and cash flow statement.

Fiscal Year: The 12-month period for which an organization plans the use of its funds, typically not the same as the calendar year.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GAAP: Generally Accepted Accounting Principles - Standard accounting principles, standards, and procedures that companies use to compile their financial statements.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Internal Controls: Policies and procedures implemented by an organization to ensure the reliability of financial reporting and compliance with laws and regulations, aiming to prevent fraud and errors.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Liabilities: Debts or obligations owed by an organization, including loans, accounts payable, and accrued expenses.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Net Income: The difference between an organization's revenues and expenses, representing its profit or loss for a specific period.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Proprietary Funds: Funds used to record the financial transactions of governmental entities when they engage in activities that are intended to recover the cost of providing goods or services to the general public on a user-fee basis.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenues: Inflows of resources or other enhancements of assets of an organization, usually from sales of goods or services.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be

loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Budget Ordinance

ORDINANCE NO. 2025-29

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF TAYLOR, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026.

WHEREAS, the City Manager of the City of Taylor, Texas, has heretofore submitted, in accordance with the state law and the City’s Charter, a budget for said City, for the fiscal year beginning October 1, 2025 and ending September 30, 2026; and

WHEREAS, a public hearing on such budget was held on September 10, 2025, with given notice and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, such public hearing was held prior to the final adoption of this ordinance.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR:

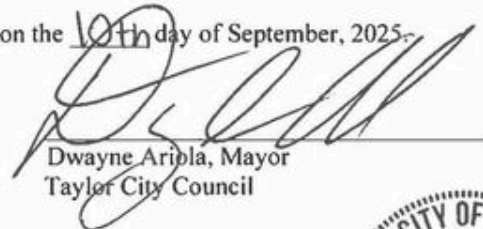
SECTION 1. The attached budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026, is hereby in all things approved and adopted and it shall be effective as of October 1, 2025.

SECTION 2. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended, and the Act.

SECTION 3. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

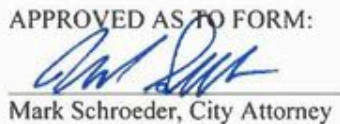
SECTION 4. In accordance with Article VIII of the City Charter, Ordinance No. 2025-29 was introduced before the City Council on August 28, 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 2025.


Dwayne Ariola, Mayor
Taylor City Council

ATTEST:

Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

Mark Schroeder, City Attorney



Tax Ordinance

ORDINANCE NO. 2025-30

AN ORDINANCE LEVYING TAXES FOR THE MAINTENANCE AND OPERATION OF THE MUNICIPAL GOVERNMENT OF THE CITY OF TAYLOR, TEXAS, AND PROVIDING FOR THE INTEREST AND SINKING FUND FOR THE FISCAL YEAR 2026.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR:

SECTION 1. That there is hereby levied and there shall be collected for the maintenance and operation of the municipal government of the City of Taylor, Texas for the Fiscal Year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.371924 cents on each One Hundred Dollars (\$100.00) valuation of property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE

THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 4.48% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.96

SECTION 2. That there is hereby levied and there shall be collected for the City of Taylor, Texas, to provide for Interest and Sinking Funds for the Fiscal Year 2026 upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.213076 cents on each One Hundred Dollars (\$100.00) valuation of property.

SUMMARY

Maintenance and Operation of the Municipal Government	\$0.371924
Interest and Sinking	\$0.213076
Total Tax per \$100.00 of valuation	\$0.585000

SECTION 3. All monies collected under this ordinance for the specific items herein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and Collector of Taxes, and the City Chief Financial Officer shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. All receipts for the City not specifically apportioned by this ordinance are hereby made payable to the General Fund of the City.

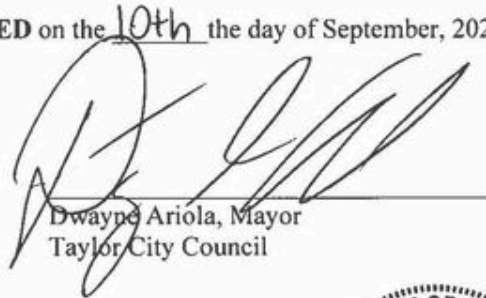
SECTION 4. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

SECTION 5. A delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

SECTION 6. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

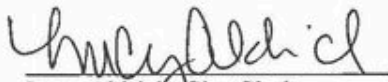
SECTION 7. In accordance with Article VIII, of the City Charter, Ordinance No. 2025-30 was introduced before the City Council on August 28, 2025.

PASSED, APPROVED, and ADOPTED on the 10th the day of September, 2025.



Dwayne Ariola, Mayor
Taylor City Council


ATTEST:



Lucy Aldrich, City Clerk



APPROVED AS TO FORM:



Mark Schroeder, City Attorney

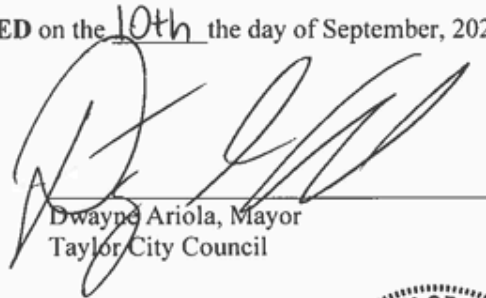
SECTION 4. The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

SECTION 5. A delinquent tax accrues interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid.

SECTION 6. That all ordinances and parts of ordinances in conflict herewith are hereby repealed.

SECTION 7. In accordance with Article VIII, of the City Charter, Ordinance No. 2025-30 was introduced before the City Council on August 28, 2025.

PASSED, APPROVED, and ADOPTED on the 10th the day of September, 2025.


Dwayne Ariola, Mayor
Taylor City Council

ATTEST:


Lucy Aldrich, City Clerk



APPROVED AS TO FORM:


Mark Schroeder, City Attorney

Fee Schedule Ordinance

ORDINANCE NO. 2024-38

AN ORDINANCE AMENDING ORDINANCE NO. 2023-42 ADOPTED ON SEPTEMBER 28, 2023 BY CHANGING CERTAIN RATES AND OTHER SERVICES PROVIDED BY THE CITY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TAYLOR:

SECTION 1.0 That the certain rates and fees for services provided by the city, for the support of the general government of the City of Taylor, Texas be amended in accordance with the changes shown in the attached Exhibit A – FY 2025 Fee Schedule.

SECTION 2.0 That the amendment, as shown in words and figures in Exhibit A, is hereby approved in all aspects and adopted as an amendment to Ordinance No. 2023-42.

SECTION 3.0 All other provisions of Ordinance No. 2023-42 shall remain in full force and effect.

SECTION 4.0 In accordance with Article VIII of the City Charter, Ordinance 2024-38 was introduced before the Taylor City Council on the 12th day of September, 2024.

SECTION 5.0 This Ordinance shall be in full force and effect beginning October 1, 2024.

PASSED, APPROVED, and ADOPTED on the 26th day of September 2024.

Dwayne Ariola
Dwayne Ariola, Mayor
KELLY CHEREK, MAYOR PRO TEM

ATTEST:
Dianna McLean
Dianna McLean, City Clerk

APPROVED AS TO FORM:
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Ordinance 2024-38 Fee Ord. Amendment

FY 2026 Fee Schedule

Exhibit A

Ordinance 2024-38

City of Taylor - FY 2025 Fee Schedule for City Services

Table of Contents

<u>Department/Function</u>	<u>Page Number</u>
Airport	2
Animal Control	3
Cemetery	4
Fire	5
Library	11
Miscellaneous	12
Parks & Recreation	13
Development Services	16
Impact Fees	23
Police	24
Solid Waste Collection	25
Water and Wastewater	29
Municipal Drainage Utility System (MDUS)	31
Transportation User Fees (TUF)	32

Municipal Airport Fee Schedule

<u>1. Hanger and Tie Down Rental</u>	<u>Inventory</u>	<u>Monthly Fee</u>
A. Hangar A	9 Units	\$ 315
B. A-6 (Airport Equipment)	1 Unit	\$ -
C. Hangar B	6 Units	\$ 211
D. Hangar C	12 Units	\$ 441
E. C-A (Airport Storage)	1 Unit	\$ -
F. C-B (Building Maintenance)	1 Unit	\$ 297
G. Hangar D	12 Units	\$ 441
H. D-A (Fleet Maintenance)	1 Unit	\$ 297
I. D-B (Building Maintenance)	1 Unit	\$ 297
J. Hangar E	8 Units	\$ 441
K. E-1 & E-7	2 Units	\$ 532
L. E-6 & E-12	2 Units	\$ 593
M. Hangar F	12 Units	\$ 460
N. Hangar F-6A	1 Units	\$ 297
O. Tie Downs	25	\$ 69
P. New Tie Downs	17	\$ 69
Q. Over Night Tie Downs - per night if no fuel is purchased	4	\$ 12
R. Late Payment fee, if not paid by due date		10%
S. Long Term ground lease for hangar construction		as negotiated

2. Fuel Sales

- A. AV Gas LL100. Fee is determined by the City Manager.
- B. Jet A. Fee is determined by the City Manager.

Animal Control Fee Schedule

	<u>Fee</u>
1. <u>Animal Adoption</u>	\$ 80
2. <u>Annual Animal Registration</u>	
A. If registration is done by veterinarian , the veterinarian retains \$1.50 of the fee and remits remainder to the City. All veterinarian costs incurred are passed on to the owner.	
B. Dog/Cat - Altered (Spayed or neutered) proof is required. Fee is per tag.	\$ 5
C. Dog/Cat - Unaltered (Not spayed or neutered). Fee is per tag.	\$ 25
3. <u>Boarding Fees (on or off-site)</u> . Fee is per day.	\$ 15
4. <u>Chicken Permit</u>	\$ 20
Please refer to City of Taylor, Code of Ordinances, Chapter 4 for definitions and guidelines regarding chickens. The Code of Ordinances is available on the City of Taylor website.	
5. <u>Dangerous Dog/Vicious Animal Registration</u>	\$ 50
Please refer to City of Taylor, Code of Ordinances, Chapter 4 for definitions and procedures regarding dangerous dogs/vicious animals. The Code of Ordinances is available on the City of Taylor website. Fee is per animal, per year.	
6. <u>Owner Surrender</u>	
A. Animal- Animal is heartworm negative, current on vaccinations, altered and deemed adoptable by Animal Control Supervisor. Fee is per occurrence.	\$ 40
B. Animal- Animal is heartworm negative and deemed adoptable by Animal Control Supervisor, however needs vaccinations and/or alteration. Fee is per occurrence.	\$ 80
C. <u>Litters</u> (under 10 weeks of age)	\$ 60
7. <u>Pet Carrier</u> cardboard box. Fee is per box.	\$ 3
8. <u>Impound fee</u>	
A. Live Animal. Fee is per occurrence.	\$ 35
B. Live Animal - After Hours. Fee is per occurrence.	\$ 50

City Cemetery Fee Schedule

		<u>Fee</u>
<u>1. Grave Digging Fees</u>		
A. Normal Size	Monday-Friday 9am - 3:30pm	\$ 2,100
B. Normal Size	Saturdays	\$ 2,250
C. Infant or Ashes	Monday-Friday 9am - 3:30pm	\$ 1,000
D. Infant or Ashes	Saturdays	\$ 1,150
E. Oversize	Monday-Friday 9am - 3:30pm	\$ 2,400
F. Oversize	Saturdays	\$ 2,550
G. Disinterment	Monday-Friday 9am - 3:30pm	\$ 2,750
H. Disinterment	Saturdays	\$ 3,100
 <u>2. Sale of Cemetery Spaces</u>		
A. Adult		\$ 1,750
B. Infant/Child or Ashes		\$ 850
C. Deed Issuance (Filing Fee)		\$ 50
 <u>3. Other Fees</u>		
A. Location & marking of gravestone		\$ 100
B. Location & marking of family stone or bench		\$ 100
C. Transfer of lots/spaces by grantee		\$ 150

Fire Fee Schedule

	<u>Fee</u>
<u>1. Fire Department Permits/Fees</u>	
A. False Fire Alarm (residential or commercial after 3rd alarm). Fee is per occurrence.	\$ 50
Special Events (includes plans review and inspection; includes events on public or private property)	\$ 100
B. Outdoor burn in city limits - Approved application	\$ 50
C. Outdoor burn in city limits - Illegal (see Ordinance 2012-18 for penalty)	Fine
D. Hydrant Flow Test (Taylor Fire Dept. Conducted)	\$ 100
E. Hydrant Flow Test (Taylor Fire Dept. Witnessed)	No Charge
<u>2. Inspections</u>	
A. Annual Fire Safety Inspection (Commercial Businesses)	No Charge
B. Annual Fire Safety Inspection (Commercial Businesses - First and Second Re-Inspection)	No Charge
C. Assisted Living Facility Inspection	\$ 50
D. Day Care Facility Inspection	\$ 50
E. Nursing Home Inspection	\$ 100
F. Hospital Inspection	\$ 100
G. Foster/Adoption Home Inspection	\$ 25
H. Mobile/Food Trailer Inspection	\$ 35
Following fees to be paid in advance by licensed company who is applying for the permit:	
<u>3. Plans Review</u>	
A. Fuel Distribution: Dispenser, Tank or Pipe Installation Plans Review	\$ 100
B. Fuel Distribution: Dispenser, Tank or Pipe Installation inspection / Test	\$ 50
C. First Re-Inspection	No Charge
D. Second and Each Subsequent Re-Inspection	\$ 100
E. Fire Suppression System Plans Review (NFPA 13). Fee is per each system.	\$ 300
F. Fire Suppression System Plans Review (NFPA 13D & 13R). Fee is per each system.	\$ 100
G. Fire Suppression System Inspection / Test / Acceptance Test < 200 Heads	\$ 100
H. Fire Suppression System Inspection / Test / Acceptance Test > 200 Heads. Fee is per each head.	\$ 0.50
I. First Re-Inspection	No Charge
J. Second and Each Subsequent Re-Inspection	\$ 200
K. Fire Alarm System Plan Review. Fee is per each system.	\$ 100

Fire Fee Schedule

	<u>Fee</u>
L. Fire Alarm System /test/acceptance test (up to 25 initial devices)	\$ 50
M. Fire Alarm System /test/acceptance test (every device beyond 25). Fee is per device.	\$ 0.50
N. First Re-Inspection	No Charge
O. Second and Each Subsequent Re-Inspection	\$ 100
P. Kitchen vent hood suppression system plan review	\$ 50
Q. Kitchen vent hood suppression system / test /acceptance test	\$ 50
R. First Re-Inspection	No Charge
S. Second and Each Subsequent Re-Inspection	\$ 100
T. LP tank storage installation plan review	\$ 100
U. LP tank storage inspection / test / acceptance	\$ 50
V. First Re-Inspection	No Charge
W. Second and Each Subsequent Re-Inspection	\$ 100
X. Alternative fire suppression systems (spray booths, Dry/Wet Chem., etc.) plan review	\$ 100
Y. Alternative fire suppression systems (spray booths, Dry/Wet Chem., etc.)	\$ 50
Z. Building Plans, Site Plan, or Subdivision Plan Review, each.	\$ 100
AA. Fire Final Inspection	\$ 100
BB. Certificate of Occupancy Inspection (Existing building with no plans review)	\$ 50

4. Fines for Negligent or Irresponsible Actions

- 1 A fine shall be charged for negligent, irresponsible, or otherwise unacceptable and malicious acts.
- 2 Charges may be filed in Municipal Court by the Taylor Fire Department, and a fine may be assessed.
- 3 Fines for such acts shall be assessed as follows:
 - Misadventure and/or Deliberate Risk taking (each incident) \$200 minimum plus Municipal Court Costs, if any.
 - Failure to respond to Lawful Warning or Order (each occurrence) \$200 minimum plus Municipal Court Costs, if any.
 - Injury to Fire Personnel due to deliberate act (each injury) - Any and all medical costs incurred by the employee, rehabilitation costs, loss of income, and any further compensation that may be necessary.
 - Damage to Fire Apparatus, equipment or property due to a deliberate act (each item)-The replacement cost of the individual item (see list).

Fire Fee Schedule

- | | <u>Fee</u> |
|--|------------|
| 4 Outdoor Burn Fee (illegal) - Any burning that violates the city ordinance or state law not allowing burning thirty minutes before dawn or thirty minutes after dusk (see Ordinance 2012-18 for Penalty). | |

Note: The following list is not all-inclusive of equipment that may be damaged or contaminated during the course of a response effort.

Following fees may be assessed for Fire/EMS service at which the Taylor Fire Department responded. The same fees may be charged for specialized use - such as but not limited to movie production or stand-by services.

5. Apparatus

A. Aerial Apparatus (staffed with at least 2 personnel). Fee is per truck, per hour.	\$ 600
B. Brush Truck (staffed with at least 2 personnel) Fee is per truck, per hour.	\$ 325
C. Chief Vehicle (staffed with at least 1 person). Fee is per hour.	\$ 150
D. Class A Pumper (Type I, II, or similar staffed with at least 2 personnel). Fee is per truck, per hour.	\$ 450
E. Command Unit (staffed with at least 1 person). Fee is per hour.	\$ 150
F. Heavy Rescue Truck (staffed with 2 personnel). Fee is per truck, per hour.	\$ 500
G. Medical Response Vehicle (staffed with 2 personnel). Fee is per truck, per hour.	\$ 150
H. Rehab (staffed with 1 personnel). Fee is per hour.	\$ 75
I. Tender Apparatus (staffed with at least 2 personnel). Fee is per truck, per hour.	\$ 350

6. Personnel

A. Fire Inspectors. Fee is per hour.	\$ 35
B. Fire Investigators. Fee is per hour.	\$ 75
C. Firefighter/EMT. Fee is per hour.	\$ 35
D. Haz-Mat Tech. Fee is per hour.	\$ 40
E. Incident Commander. Fee is per hour.	\$ 75
F. Swift Water Team. Fee is per hour.	\$ 200

7. Equipment and Supplies

Equipment and supplies includes items such as water, foam, tools, hose, fuel, PPE, medical supplies, and any other item that is used or damaged as part of a response. Cost +10%

The following Fire/EMS fees are assessed and may be recovered by a loss recovery contractor as provided in Ordinance 2010-15:

8. Motor Vehicle Incidents

Level 1-	\$ 435
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Fire Fee Schedule

	<u>Fee</u>
Provides hazardous materials assessment and scene stabilization. This will be the most common "billing level". This occurs almost every time the fire department responds to an accident/incident.	
Level 2-	\$ 495
Includes Level 1 services as well as clean up and material used (sorbents) for hazardous fluid clean up and disposal. Billed at this level if the fire department has to clean up any gasoline or other automotive fluids that are spilled as a result of the accident/incident.	
Level 3- Car Fire	\$ 605
Provide scene safety, fire suppression, breathing air, rescue tools, hand tools, hose, tip use, foam, structure protection, and clean up gasoline or other automotive fluids that are spilled as a result of the accident/incident.	
Level 4-	\$ 1,800
Includes Level 1 & 2 services as well as extraction (heavy rescue tools, ropes, airbags, cribbing, etc.) Billed at this level if the fire department has to free/remove anyone from the vehicle(s) using any equipment. Will not bill at this level if the patient is simply unconscious and fire department is able to open the door to access the patient. The level is to be billed only if equipment is deployed.	
Level 5-	\$ 2,200
Includes Level 1, 2 & 4 services as well as Air Care (multi-engine company response, mutual aid, helicopter). Billed at this level any time a helicopter is utilized to transport the patient(s).	
Level 6-	
<i>Itemized Response:</i> The city has the option to bill each incident as an independent event with custom mitigation rates, for each incident using itemized rates deemed usual, customary and reasonable (UCR). These incidents will be billed, itemized per apparatus, per personnel, plus products and equipment used.	
<u>9. Hazmat</u>	
Level 1-	\$ 700
<i>Basic Response:</i> Claim will include engine response, first responder assignment, perimeter established, evacuations, set-up and command.	

Fire Fee Schedule

	<u>Fee</u>
<p>Level 2-</p> <p><i>Intermediate Response:</i> Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, set-up and command, Level A or B suit donning, breathing air and detection equipment. Set-up and removal of decon center.</p>	\$ 2,500
<p>Level 3-</p> <p><i>Advanced Response:</i> Claim will include engine response, first responder assignment, hazmat certified team and appropriate equipment, perimeter establishment, evacuations, first responder set-up and command, Level A or B suit donning, breathing air and detection equipment and robot deployment. Set-up and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment clean up. Includes above in addition to any disposal rates of materials and contaminated equipment and material used at scene. Includes 3 hours of on scene time - <i>each additional hour @ \$300.00/Hazmat team.</i></p>	\$ 5,900
<p><u>10. Pipeline Incidents/Power Line Incidents</u></p> <p>*Includes, but not limited to : Gas, Sewer, Septic to Sewer, and Water Pipelines</p>	
<p>Level 1-</p> <p><i>Basic Response:</i> Claim will include engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command. Includes inspection without damage or breakage.</p>	\$ 400
<p>Level 2-</p> <p><i>Intermediate Responses:</i> Claim will include engine response, first responder assignment, and appropriate equipment, perimeter establishment, evacuations, set-up and command. May include Hazmat team, Level A or B suit donning, breathing air and detection equipment. Supervise and/or assist pipeline repair.</p>	\$ 1,000
<p>Level 3- Itemized Claim Charges</p>	

Fire Fee Schedule

	<u>Fee</u>
<p><i>Advanced Response:</i> Claim will include engine response, first responder assignment, and appropriate equipment, perimeter establishment, evacuations, first responder set-up and command. May include Hazmat team, Level A or B suit donning, breathing air and detection equipment. Supervise and/or assist pipeline repair to intermediate to major pipeline damage. May include set-up and removal or decon center, detection, recovery and identification of material. Disposal and environment clean up.</p>	
<p>11. Fire Investigation</p>	
<p>Fire Investigation Team-</p> <p>The claim begins when the Fire Investigator responds to the incident and is billed for logged time only. Fee is per hour.</p> <p>Includes: Scene Safety, Investigation, Source Identification, K-9/Arson Dog Unit, Identification Equipment, Mobile Detection Unit, and Fire Report.</p>	<p>\$ 275</p>
<p>12. Fires</p> <p>OPTIONAL: A fire department has the option to bill each fire as an independent event with custom mitigation rates. Itemized per person, at various pay levels for itemized products used.</p> <p>This will be the most common "billing level". This occurs almost every time the fire department responds to an incident:</p>	
A. Assignment-	\$ 400
B. Includes: Scene Safety, Investigation, Fire/Hazard Control. Fee is per hour, per truck.	\$ 500
<p>13. Water Incidents</p>	
<p>Level 1-</p> <p><i>Basic Response:</i> Claim will include engine response, first responder assignment, perimeter establishment, evacuations, first responder set-up and command, scene safety and investigation (including possible patient contact, hazard control). This will be the most common "billing level". This occurs almost every time the fire department responds to a water incident. Fee is per hour, per rescue person.</p>	<p>\$ 400</p>
Level 2-	\$ 800

Fire Fee Schedule

	<u>Fee</u>
<p><i>Intermediate Response</i> : includes Level 1 services as well as clean up and material used (sorbents), minor hazardous clean up and disposal. The City will bill at this level if the fire department has to clean up small amounts of gasoline or other fluids that are spilled as a result of the incident. Fee is per hour, per rescue person.</p>	
<p>Level 3- <i>Advanced Response</i>: includes Level 1 and Level 2 services as well as D.A.R.T activation, donning breathing apparatus and detection equipment. Setup and removal of decon center, detection equipment, recovery and identification of material. Disposal and environment cleanup. Includes above in addition to any disposal rates of material and contaminated equipment and material used at scene. Add \$50 per hour, per rescue person plus \$100 per hour per Hazmat team member to the fee.</p>	\$2,000
<p>Level 4- <i>Itemized Response</i>: The City has the option to bill each incident as an independent event with custom mitigation rates, for each incident using itemized rates deemed usual, customary, and reasonable (UCR). These incidents will be billed, itemized, per trained rescue person, plus rescue products used.</p>	
<p><u>14. Back Country or Special Rescue</u></p>	
A. Minimum: \$400 for the first response vehicle + \$50/hr per rescue person.	
B. Additional Rates: \$400/hr per response vehicle and \$50/hr per rescue person.	
C. <i>Itemized Response</i> : each incident will be billed with custom mitigation rates deemed usual, customary, and reasonable (UCR). These incidents will be billed, itemized per apparatus per hour, per trained rescue person per hour, plus rescue products used.	
<p><u>15. Chief Response:</u></p> <p>This includes the set-up of Command, and providing direction of the incident. This could include operations, safety, and administration of the incident. Fee is per hour.</p>	\$ 250
<p><u>16. Miscellaneous:</u></p>	
A. Engine. Fee is per hour.	\$ 400
B. Truck. Fee is per hour.	\$ 500
C. Miscellaneous equipment. Fee is per hour.	\$ 300

Fire Fee Schedule

Fee

Mitigation Rate Notes

The mitigation rates above are average "billing levels", and are typical for the incident responses listed, however, when a claim is submitted, it will be itemized and based on the actual services provided. These average mitigation rates were determined by itemizing costs for typical run (from the time a fire apparatus leaves the station until it returns to the station) and are based on the actual costs, using amortize schedules for apparatus (including useful life, equipment, repairs, and maintenance) and labor rates (an average department's "actual personnel expense" and not just a firefighter's basic wage). The actual personnel expense includes costs such as wages, retirement, benefits, workers comp, insurance, etc.

Public Library Fee Schedule

1. Library Meeting Room

Should there be damages or cleaning needed, the deposit will NOT be refunded. In addition to the deposit, charges to defray clearing or repairs or loss of equipment will be charged to the responsible group.

	Fee
A. Refundable Deposit	\$ 300
B. Individuals/Non Profit - First two hours.	\$ 200
C. Individuals/Non Profit - Each additional hour.	\$ 100
D. Business/Commercial - First two hours.	\$ 300
E. Business/Commercial - Each additional hour.	\$ 150

2. Library Fees

A. Library card - Non-resident Individual. Fee is per year.	\$ 10
B. Library card - Non-resident Family. Fee is per year.	\$ 25
C. Library card - Resident	No Charge
D. Library card - replacement (1st replacement)	\$ 2
E. Library card - subsequent replacement cards	\$ 5
F. Copies - Black & White. Fee is per impression.	\$ 0.25
G. Copies - Color. Fee is per impression.	\$ 0.50
H. Overdue book. Fee is per day with a \$5 maximum.	\$ 0.10
I. Lost or damaged book	Cost to replace/repair
J. Processing fee for lost or damaged book(s). Fee is per book, non-refundable.	\$ 5
K. PayPal online processing fee	\$ 1

Miscellaneous Fee Schedule

	<u>Fee</u>
1. <u>Taxicab</u>	
A. Vehicle permit fee	\$ 150 per vehicle
B. Taxicab driver's permit	\$ 25 per year
C. Horse drawn carriage permit	\$ 25 per 6 months
D. Non-Motorized (Ex. Pedal Cabs)	\$ 25 per vehicle
2. <u>Special Events</u>	
Special event fees will be calculated based on the planned event activities, staffing requirements and whether any street closure(s) are required. Fee will be individually calculated.	
3. <u>Processing Fee for Credit Card Payments made in-house or online.</u>	\$4.5 or 4.5%
Rate varies depending on transaction type.	
4. <u>Film Production Fees</u>	
Activity:	
A. Film Application Fee.	\$ 25 per day
B. Total or disruptive use (regular operating hours) of a public building, park, right-of-way, or public area.	\$ 500 per day
C. Partial, non-disruptive use of a public building, park, right-of-way, or public	\$ 250 per day
D. Total closure or obstruction of public street or right-of-way, including parking lots and on-street parking.	\$ 50 per day
E. Partial closure or obstruction of public street or right-of-way, including parking lots and on-street parking.	\$ 25 per day
F. 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 per day
G. Filming (+min of one police officer & vehicle at rates specified under police Dept. Fees).	\$ 250 per day
5. Administrative fees	
Administrative fees - all departments	
A. B/W copies (standard letter size)	\$ 0.10 per page
B. B/W copies (legal or larger size)	\$ 0.50 per page
C. Color copies (legal or larger size)	\$ 0.25 per page
D. Color copies (standard letter size)	\$ 0.50 per page
E. Specialty Paper (Mylar, Bluepriibt, etc.)	Actual Cost

Parks & Recreation Fee Schedule

	<u>Refundable Deposit</u>	<u>Fee</u>
<u>Public Facility Rental</u>		
1. Murphy Park:		
A. Upper Pavilion - Resident (per day)	\$ 100	\$ 150
B. Lower Pavilion - Resident (per day)	\$ 75	\$ 130
C. Upper Pavilion - Non-Resident (per day)	\$ 100	\$ 185
D. Lower Pavilion - Non-Resident (per day)	\$ 75	\$ 165
E. Upper Pavilion - Non-Profit (per day)	\$ 100	\$ 75
F. Lower Pavilion - Non-Profit (per day)	\$ 75	\$ 65
G. Pavilion (Near Pickleball & Tennis) - old BBQ	\$ -	\$ 35
H. Band Stand	\$ -	\$ 35
2. Robinson Park: Pavillon (per day)		
		\$ 35
3. Bull Branch Park: Pavillon (per day)		
		\$ 35
4. Taylor Regional Park: Pavillon (per day)		
		\$ 35
5. Heritage Square: Amphitheater		
A. half day (less than 4 hours)	\$ 500	\$ 125
B. full day (4 hours or more)	\$ 500	\$ 250
C. half day (non-profit rate*)	\$ 500	\$ 62.50
D. full day (non-profit rate*)	\$ 500	\$ 125
6. Heritage Square: Pavillon		
A. half day (less than 4 hours)	\$ 300	\$ 75
B. full day (4 hours or more)	\$ 300	\$ 150
C. half day (non-profit rate*)	\$ 300	\$ 37.50
D. full day (non-profit rate*)	\$ 300	\$ 75
*Non-profit renter must be able to produce proof of non-profit status.		
7. Dickey-Givens Community Center		
A. 1/2 Day (6 Hours) - Resident	\$ 200	\$ 120
B. Whole Day (11 Hours) - Resident	\$ 200	\$ 240
C. Additional Two Hours Fri/Sat Only - Resident		\$ -
D. 1/2 Day (6 Hours) - Non-Resident	\$ 300	\$ 160
E. Whole Day (11 Hours) - Non-Resident	\$ 300	\$ 320
F. Additional Two Hours Fri/Sat Only - Non-Resident		\$ 80
G. 1/2 Day (6 Hours) - Non-Profit	\$ 200	\$ 75
H. Whole Day (11 Hours) - Non-Profit	\$ 200	\$ 125

Parks & Recreation Fee Schedule

	Fee
I. Additional Two Hours Fri/Sat Only - Non-Profit	\$ -

8. Public Property

A. Long term rental of space on public property for commercial purposes.	As Negotiated
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Recreation Fees

9. Swimming Pool Admission: (Doris Roznovak Aquatic Center)	
A. Children (3 and under)	Free
B. Children (4 to 12 years old)	\$ 2
C. Adults (13 to 59 years old)	\$ 3
D. Seniors (60 and over)	\$ 2
E. Family Passes - 30 admissions	\$ 45
F. Family Passes - 60 admissions	\$ 90

10. Pool Rental for Parties:

The YMCA will pay the City the regular admission price paid for each person attending parties.

11. Pool use for daycares and day camps:

The YMCA will pay the City the regular admission price paid for each daycare child or day campers attending the pool.

12. Pool use for YMCA members:

The YMCA will pay the City appropriate gate fee for each member of the YMCA attending the

13. Swim Lessons:

The YMCA will pay the City \$5.00 for each swim lesson participant.

General Use of Athletic Fields:

14. Taylor Regional Park & Sports Complex

A. Deposit	\$ 100
B. Hourly Use. Fee is per hour, per field.	\$ 25
C. Hourly Use with lights. Fee is per hour, per field.	\$ 45
D. Gate fee. Fee is per participating team.	\$ 10
E. Batting Cages (fee is per hour, per cage)	\$ 40

15. Robinson Ballfield

A. Maintenance to field outside regular operating hours. Fee is per hour at the request of the renter.	\$ 34
B. Rental Fee w/no lights (per 2.5 hour block)	\$ 35

Parks & Recreation Fee Schedule

	<u>Fee</u>
C. Rental Fee with lights (per 2.5 hour block)	\$ 45
16. Recovery fee (ALL City fields) - All sports included. Fee is per person, per season.	\$ 5
17. Athletic Fields (Taylor Regional Park & Sports Complex Only-Baseball/Softball only)	
A. Field attendants (minimum of 2 attendants). Fee is per attendant, per hour.	\$ 17
B. Lights. Fee is per field.	\$ 50
C. Rentals. Fee is per field, per day.	\$ 100
D. Field Re-drag/Re-chalk. Fee is per field, per drag/chalk.	\$ 25
18. Football and Soccer Fields	
A. Field Rental. Fee is per field, per day.	\$ 150
B. Lights. Fee is per field.	\$ 50
19. Concession Stand (Taylor Regional Park & Sport Complex)	
Concession Rentals pay 10% of gross receipts.	
20. Vendors (Must obtain permission prior to event)	
A. With Electricity. Fee is per day.	\$ 35
B. No electricity. Fee is per day.	\$ 25
21. Memorial Field (Stadium)	
A. Field Rental (Season packages are available) Fee is per day.	\$ 100 \$ 150
B. Lights. Fee is per day.	\$ 50
C. Field House Multipurpose Room. Fee is per day.	\$ 100

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
<p>-Properties located within a Neighborhood Empowerment Zone may be eligible for a 50% reduction in the following fees: Zoning, Platting, Site Plan, Building, Plumbing, Mechanical, Electrical, Gas, Foundation and Roof. The 50% reduction in fees within the Neighborhood Empowerment Zone <i>does not</i> apply if it involves work without a permit.</p>		
<p>-All building permits include two plan reviews. The third and subsequent plan reviews require a separate plan review fee to be paid before each and every subsequent plan review will be conducted.</p>		
<p>-For the purposes of permit fees floorspace is measured externally as a gross floor area.</p>		
<p><u>Building Permits</u> Residential (Fees collected at time of application)</p>		
<p>1. <u>New Residential and Residential Additions including attached car port</u> (excludes multi-family greater than 4 units and mixed use)</p>		
A. <u>Plan Review Fee</u> (collected at time of application). Fee is per square foot.	\$ 0.15	\$ 25.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per square foot. (includes Building, Electrical, Plumbing, and Mechanical - \$0.25 per square foot each)	\$ 1.00	\$ 25.00
<p>The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$55.</p>		
<p>2. <u>Residential Accessory Structure 200 sq.ft. and greater</u></p>		
A. <u>Plan Review Fee</u> (collected at time of application). Fee is per sq. ft. or \$75, whichever is greater.	\$ 0.15	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per square foot. (Includes Building, Electrical, Plumbing, and Mechanical - \$0.25 per sq. ft. each)	\$ 1.00	\$ 15.00
<p>The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$55.</p>		
<p>3. <u>Residential Remodel</u> (excludes multi-family greater than 4 units and mixed use)</p>		
A. <u>Plan Review Fee</u> (collected at time of application)	\$ 75	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per sq. ft. (Includes Building, Electrical, Plumbing and Mechanical - \$0.25 per sq. ft. each)	\$ 0.75	\$ 25.00

Development Services Fee Schedule

The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$55.

4. Residential Manufactured Home

	<u>Fee</u>	<u>Tech Fee</u>
A. <u>Plan Review Fee</u> (collected at time of application)	\$ 75	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per sq. ft. (Includes Building, Electrical, Plumbing and Mechanical - \$0.125 per sq. ft. each)	\$ 0.50	\$ 25.00

The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$55.

5. Manufactured Home Park

A. Manufactured Home Park - additions or alterations to spaces. Fee is per space.	\$ 25	\$ 15.00
B. Manufactured Home Park - original permit application	\$ 400	\$ 25.00
C. Manufactured Home Park License (annual fee - 10 spaces or less)	\$ 250	\$ 15.00
D. Manufactured Home Park License (annual fee - greater than 10 spaces)	\$ 500	\$ 15.00

Commercial (Fees collected at time of application)

6. New Commercial and Commercial Additions

(Includes multi-family greater than 4 units and mixed use)

A. <u>Plan Review Fee</u> (collected at time of application). Fee is per square foot.	\$ 0.15	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per square foot. (Includes Building, Electrical, Plumbing and Mechanical - \$0.25 per sq. ft. each)	\$ 1.00	\$ 35.00
C. <u>Multi-family Fee</u> . Fee is per multi-family unit.	\$ 200	\$ 35.00

The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$75.

7. New Commercial - Shell Building & Tenant Finish Out

A. <u>Plan Review Fee</u> (collected at time of application). Fee is per square foot.	\$ 0.15	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per square foot. (Includes Building, Electrical, Plumbing and Mechanical - \$0.20 per sq. ft. each)	\$ 0.80	\$ 25.00

The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$75.

8. Commercial Remodel

(Includes multi-family greater than 4 units and mixed use)

A. <u>Plan Review Fee</u> (collected at time of application). Fee is per square foot.	\$ 0.15	\$ 15.00
B. <u>Permit Fee</u> (collected upon permit approval). Fee is per square foot. (Includes Building, Electrical, Plumbing and Mechanical - \$0.25 per sq. ft. each)	\$ 0.75	\$ 25.00

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
The permit fee includes an initial inspection and one re-inspection. Each re-inspection required after the first re-inspection will be charged an inspection fee of \$75.		
9. Commercial Accessory Structure - 120 sq ft and greater		
A. Review Fee	\$ 95	\$ 15.00
B. Per sq. ft. + Plan Review Fee & Inspection Fee	\$ 0.60	\$ 25.00
10. Cell Towers		
A. Plan Review Fee + Inspection Fee	\$ 500	\$ 15.00
11. Electrical Permits		
A. Residential Stand Alone. Fee + Inspection Fees.	\$ 40	\$ 15.00
B. Commercial Stand Alone. Fee + Inspection Fees + Standard Commercial Plan Review Fee.	\$ 60	\$ 15.00
C. Solar Panels. Fee + Inspection Fees.	\$ 145	
12. Mechanical Permits		
A. Residential Stand Alone. Fee + Inspection Fees.	\$ 50	\$ 15.00
B. Commercial Stand Alone. Fee + Inspection Fees + Standard Commercial Plan Review Fee.	\$ 75	\$ 15.00
13. Plumbing Permits		
A. Residential Stand Alone. Fee + Inspection Fees.	\$ 40	\$ 15.00
B. Commercial Stand Alone. Fee + Inspection Fees + Standard Commercial Plan Review Fee.	\$ 75	\$ 15.00
C. Lawn Irrigation System. Fee + Inspection Fees.	\$ 75	\$ 15.00
14. Sign Permits (Fees collected at time of application)		
A. Banner (non-profit, faith-based, governmental, and service clubs are exempt from paying the fee)	\$ 25	\$ 15.00
B. New Sign or Sign Re-Facing. Application Fee.	\$ 75	\$ 15.00
C. Freestanding Signs over 8ft Tall	\$ 180	\$ 15.00
D. Internally Illuminated Signs	\$ 180	\$ 15.00
E. Master Plan sign Proposal. Fee + \$25 for each sign within the master plan application.	\$ 250	\$ 15.00
F. Sandwich Board/A-Frame Signs in Downtown sign area. Plan review for size and placement standards only.	No charge	
G. Sign Re-Inspection Fee for each reinspection after the first inspection	\$ 55	\$ 15.00
15. Miscellaneous Permits (Fees collected at time of application)		
A. Car Port (non-conforming) Special Use Permit required.		
B. Certificate of Occupancy - Commercial (Includes customer service inspection - CSI). Fee + inspection fees.	\$ 80	\$ 15.00
C. Customer Service Inspection (CSI) - Residential	\$ 80	\$ 15.00
D. Demolition. Fee + inspection fees.	\$ 25	\$ 15.00

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
E. <u>Driveway Approach</u> . Fee + inspection fees.	\$ 40	\$ 15.00
F. <u>Fence (over 6 ft tall)</u> . Application Fee.	\$ 75	\$ 15.00
G. <u>Foundation Leveling and Repair</u> . Fee + inspection fees.	\$ 40	\$ 15.00
H. <u>Mobile Food Vendors and Food Courts</u> . Fee + inspection fees.	\$ 150	\$ 15.00
I. <u>Peddler & Solicitor</u> . Fee is per each application + \$50 for each person. Permit valid for 6 months.	\$ 60	\$ 15.00
J. <u>Residential Swimming Pool, Spa & Sauna</u> . Fee + plan review + inspection fees.	\$ 100	\$ 15.00
K. <u>Commercial Swimming Pool</u> . Fee + plan review + inspection fee.	\$ 250	\$ 15.00
L. <u>Porch, Patio or Deck</u> . Fee + plan review fee + inspection fee.	\$ 40	\$ 15.00
M. <u>Work in the City Right-of-Way (no engineering review)</u> . Fee + inspection fees.	\$ 50	\$ 15.00
N. <u>Work in the City Right-of-Way (with engineering review)</u> . Fee + 1% of project cost + engineering inspection fees.	\$ 50	\$ 15.00
O. <u>Roof Permit</u> . Fee + Inspection fee and plan review fee, if required.	\$ 40	\$ 15.00
P. <u>Streamlined Site Development Plan</u>	\$ 100	\$ 15.00
Q. <u>Temporary Construction Trailer, Temporary Sales Office</u> . Fee + plan review + inspection fee.	\$ 100	\$ 15.00
R. <u>Backup Generator Permit</u> . Fee + plan review + inspection fees.	\$ 145	\$ 15.00
S. <u>Tree Removal Permit</u> . Fee + inspection fees.	\$ 60	\$ 15.00
T. <u>Solar Panels</u> . Fee + Inspection Fees.	\$ 145	\$ 15.00
16. Inspection Fees		
A. Initial Inspection (Residential)	\$ 55	\$ 15.00
B. Each Re-inspection (Residential)	\$ 55	\$ 15.00
C. Emergency Inspection (Residential)	\$ 95	\$ 15.00
D. Initial Inspection (Commercial)	\$ 75	\$ 15.00
E. Each Re-inspection (Commercial)	\$ 75	\$ 15.00
F. Emergency Inspection (Commercial)	\$ 125	\$ 15.00
G. Medical Gas Inspections/Re-inspections	\$ 250	\$ 15.00
Any inspection fee shall be charged for cancellations of inspections on the same day as the scheduled inspection date.		
17. Engineering Inspections		
A. First 100 acres. Fee is per acre.	\$ 1,500	\$ 50.00
B. Next 150 acres. Fee is per acre.	\$ 750	\$ 75.00
C. All acres over 250 acres + off site infrastructure. Fee is per acre.	\$ 325	\$ 100.00
D. Each infrastructure item (i.e. streets, drainage, water, wastewater). Fee is per linear foot.	\$ 7.50	\$ 50.00
18. Fees for Work Without a Permit		
A. <u>Work without a permit - First Offense</u> - Double the permit fee.		

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
B. <u>Work without a permit - Second and subsequent offenses</u> filed in municipal court - Triple the permit fee + citation.		
19. <u>Standard Plan Review Fees</u>		
A. Residential Plan Review	\$ 75	\$ 15.00
B. Commercial Plan Review	\$ 95	\$ 15.00
20. <u>Standard Expedited Plan Review Fee (building permit only)</u>		
A. Expedited Residential Plan Review (subject to capacity). Fee is per hour.	\$ 125	\$ 15.00
B. Expedited Commercial Plan Review (subject to capacity). Fee is per hour.	\$ 200	\$ 15.00
21. <u>Combined & Concurrent Expedited Planning and Permit Development Fees</u>		
For development projects combining any or all of the following: Subdivision improvement plans Site development plans Building permits		
33.3% of the total fee (calculated at 150% rate) shall be paid before the expedited development submission can be considered complete. No plan review will commence until the initial fee has been paid.		
All relevant fees are charged at 150% of the standard fee rates contained in this fee schedule except for sewer, water and roadway impact fees. Impact fees are charged at the standard rate contained in the relevant ordinance.		
<u>Planning, Zoning, Subdivision, Site Development</u>		
All planning fees are collected at time of application submission except for inspection fees.		
For the fourth plan review and each subsequent plan review for all types of zoning, subdivision and site development applications, the relevant plan review fee, shown below, will be doubled.		
The plan review fee needs to be paid in full before the application can proceed to plan review.		
22. <u>Annexation</u>		
A. <u>Voluntary Annexation (with notice)</u> . Application fee + notices.	\$ 500	\$ 35.00
B. <u>Voluntary Annexation (without notice)</u> . Application fee + notices.	\$ 500	\$ 35.00
C. <u>Disannexation or ETJ Release</u> . Application fee + attorney fees.	\$ 2,000	\$ 35.00
23. <u>Agreements/Petitions</u>		
A. <u>Development Agreement</u> . Application fee + attorney fees + professional services recovery fee.	\$ 2,000	\$ 35.00
B. <u>Development Agreement Amendment</u> . Application fee + attorney fees + professional services recovery fee.	\$ 500	\$ 35.00
C. <u>Special District Petition (MUD, PID, etc)</u> . Application fee + attorney fees + professional services recovery fee.	\$ 2,000	\$ 35.00
24. <u>Comprehensive Plan</u>		
Comprehensive Plan Amendment. Application Fee + Professional Services Recovery		
A. Fee (if required) + Notices + Newspaper Public Notice.	\$ 500	\$ 35.00
25. <u>Zoning</u>		
A. Place Type Change Request. Application Fee+Notices+Newspaper Public Notice	\$ 350	\$ 15.00

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
B. <u>Special Use Permit</u> . Application Fee + Notices+Newspaper Public Notice	\$ 350	\$ 15.00
<u>Plan (Employment Center, Neighborhood, Infill Neighborhood) Initial Submittal</u> . Application Fee + Urban Design Consultant Professional Services Fee + Notices +		
C. Newspaper Public Note	\$ 1,000	\$ 15.00
D. <u>Plan (Employment Center, Neighborhood, and Infill Neighborhood) Administrative Amendment</u> . Application Fee + Urban Design Consultant Professional Services Recovery Fee	\$ 500	\$ 15.00
E.		
<u>Plan (Employment Center, Neighborhood and Infill Neighborhood) Amendment (Requiring approval from P&Z and City Council)</u> . Application Fee + Urban Design Consultant Professional Services Recovery Cost + Notices + Newspaper Public Notice	\$ 750	\$ 15.00
F. <u>Appeals</u> . Application Fee + Notices + Newspaper Public Notice	\$ 250	\$ 15.00
G. Place Type Variance. Application Fee + Notices + Newspaper Public Notice	\$ 325	\$ 15.00
H. Warrant. Application fee	\$ 250	\$ 15.00
I. <u>Zoning Verification Letter</u>	\$ 50	\$ 15.00
26. <u>Site Development Plan</u>		
A. <u>Site Development Plan Initial Submittal</u> . Application fee + \$0.05 per sq. ft. of impervious cover.	\$ 500	\$ 25.00
B. <u>Site Development Plan Re-Submittal</u> . Application fee for each re-submittal.	\$ 500	\$ 25.00
C. <u>Site Development Plan Inspection Fee</u> . Fee is per sq. ft. of impervious cover paid at plan approval.	\$ 0.05	\$ 25.00
27. <u>Flood Plain Development Permit</u>		
A. <u>Flood Plain Development Permit Initial Submittal</u> . Application fee.	\$ 500	\$ 15.00
B. <u>Flood Plain Development Permit Re-Submittal</u> . Application fee for each re-submittal.	\$ 500	\$ 15.00
<u>Subdivision</u>		
28. <u>Final Plats (Includes amended plats and re-plats)</u>		
A. <u>Final plat from preliminary plat initial submittal</u> . Application fee + \$30 per lot.	\$ 1,000	\$ 35.00
B. <u>All other final plats initial submittal</u> . Application fee.	\$ 500	\$ 35.00
C. <u>Final plat re-submittal</u> . Review fee for each re-submittal.	\$ 300	\$ 35.00
29. <u>Preliminary Plats</u>		
A. <u>Preliminary Plat Initial Submittal</u> . Application fee + \$35 per lot + urban design consultant professional services recovery fee if required.	\$ 1,000	\$ 35.00
B. <u>Preliminary Plat Re-Submittal</u> . Application fee for each re-submittal + urban design consultant professional services recovery fee if required.	\$ 500	\$ 35.00
30. <u>Subdivision Improvement Plans (Construction Plans)</u>		
A. <u>Improvement Plans Initial Submittal</u> . Application fee + fee per acre.	\$ 1,000	\$ 35.00
B. First 100 acres. Fee is per acre.	\$ 500	\$ 35.00

Development Services Fee Schedule

	<u>Fee</u>	<u>Tech Fee</u>
C. Next 150 acres. Fee is per acre.	\$ 250	\$ 35.00
D. All acres over 250 acres + off site infrastructure. Fee is per acre.	\$ 125	\$ 35.00
E. Off-site infrastructure. Fee is per linear foot per infrastructure item (i.e. streets, drainage, water, wastewater)	\$ 2.50	\$ 35.00
31. <u>Improvement Plans Re-Submittal</u>. Plan review fee for each re-submittal - \$500 or 10% of Initial submittal fee, whichever is greater.		
32. <u>Improvements Inspection Fee</u>		
A. First 100 acres. Fee is per acre.	\$ 1,500	\$ 35.00
B. Next 150 acres. Fee is per acre.	\$ 750	\$ 35.00
C. All acres over 250 acres + off site infrastructure. Fee is per acre.	\$ 325	\$ 35.00
D. Off-site infrastructure. Fee is per linear foot per infrastructure item (i.e. streets, drainage, water, wastewater)	\$ 7.50	\$ 35.00
33. <u>Subdivision Variance</u>. Application Fee + Notices + Newspaper Public Notice	\$ 325	\$ 35.00
34. <u>Plat Certification Letter</u>. Application Fee	\$ 50	\$ 15.00
35. <u>Miscellaneous Fees</u>		
A. <u>Recording Fees</u> (all application types) - set by Williamson County and paid by applicant.		
B. <u>Mailed Notices</u> (all application types). Fee is per notice.	\$ 5	\$ 15.00
C. <u>Newspaper Public Notice</u> . Minimum fee. Pricing above \$230 is dependent upon the size of the advertisement placed in Taylor Press.	\$ 230	\$ 15.00
D. <u>Pipeline Permit</u> . Fee + annual fee (\$3 per rod within right-of-way).	\$ 2,500	\$ 15.00

Professional services recovery fee: If an outside consultant for the city is required for an applicant's project, the applicant is required to pay the estimated fee for such service prior to such service being conducted. The applicant shall pay or receive a refund for the difference between the estimated fee and the actual fee within thirty (30) days of the city's receipt of an invoice from the outside consultant for the services rendered. The city may require that additional fees be deposited when the original fee is exhausted or is projected to be exhausted. In such event, the city shall prepare an estimate of the additional fees for the outside consultant and send the applicant written notice of the additional fees that must be deposited, accompanied by the estimate. The applicant shall pay the estimated additional fee deposit within fifteen (15) days of date of the notice.

Impact Fee Schedule

	<u>Fee</u>
1. <u>Roadway Impact Fees</u>	
Refer to the separate ordinance that sets roadway impact fees.	
2. <u>Sidewalks</u>	
A. Cash-in-lieu fee. Fee is per square foot.	\$ 10
3. <u>Right-of-way License</u>	
A. Original license	\$ 350
4. <u>Water and Wastewater Impact Fees</u>	
Refer to the separate ordinance that sets water and wastewater impact fees.	
5. <u>Tap Fees.</u> The following fees are per tap.	
<u>Water Taps</u>	
A. 1"	\$ 1,576
B. 1½"	\$ 2,100
C. 2"	\$ 2,275
<u>Sewer Taps</u>	
D. 4"	\$ 1,516.73
E. 6"	\$ 1,684.44
6. <u>Meter Fees</u>	
The Meter fees are pass through costs and these prices are subject to change.	
A. Standard residential water meter (5/8")	\$ 290
B. Non standard meters vary in price. Please contact the Permit Technician for the cost of a non standard meter.	

Police Fee Schedule

	<u>Fee</u>
1. <u>Accident Report</u> . Fee is per report.	\$ 6.00
A. Certified copy of report. Fee is per report.	\$ 8.00
3. <u>Fingerprinting Service</u> . Fee is per set.	\$ 10.00
4. <u>Police Report</u> . Fee is per page after 50 pages.	\$ 0.10
A. DVD	\$ 3.00
B. CD	\$ 1.00
C. USB	Actual cost
5. <u>Body Worn Camera Recordings</u>	
Fees are pursuant to Government Code 1701.661	
(1) \$10.00 per recording responsive to the request for information; and	
(2) \$1.00 per full minute of body worn camera video or audio footage responsive to the request for information, if identical information has not already been obtained by a member of the public in response to a request for information.	
6. <u>Security Requests</u> . All fees listed below are per hour.	
A. Police unit (vehicle)	\$ 25.00
B. Security fee for off-duty police officer (3 hours/officer minimum)	\$ 60.00
C. Supervisor required when 4 or more officers are requested	\$ 80.00
D. Emergency request received within 24 hours of scheduled start time	\$ 70.00

Solid Waste Collection Fee Schedule

**Base Fee per
Month**

Solid Waste is charged on a monthly basis on the City of Taylor utility bill.

Residential Services

Fees calculated at **Base Fee/month + Franchise Fee (10%) + Sales Tax (8.25%)**.

1. Curbside Trash Service (pickup weekly):

A. Single 95 gallon cart	\$	11.73
B. Each additional cart	\$	4.54

2. Curbside Recycling (pickup every other week):

A. Single 95 gallon cart	\$	5.77
B. Each additional cart	\$	5.77
C. Multi-Family Resident - Single User	\$	7.80
D. Multi-Family Resident - Multiple Users	\$	17.74

Customer requesting a one time additional waste/bulk item(s) collection (in addition to normal service) will be advised of a one-time additional charge prior to the scheduling of the additional pickup. Pricing determined by service provider.

Commercial Trash Service

Fees calculated at **Base Fee/month + Franchise Fee (10%) + Sales Tax (8.25%)**.

3. 95 Gallon Cart (additional pick up is \$25):

A. One X Per week pick up	\$	20.22
B. Two X s Per week pick up	\$	28.95
C. Three X s Per week pick up	\$	35.28
D. Four X s Per week pick up	\$	44.12
E. Five X s Per week pick up	\$	54.69

4. 2 Cubic Yards (additional pick up is \$25):

A. One X Per week pick up	\$	55.99
B. Two X s Per week pick up	\$	92.71
C. Three X s Per week pick up	\$	114.74

5. 3 Cubic Yards (additional pick up is \$35):

A. One X Per week pick up	\$	73.28
B. Two X s Per week pick up	\$	127.48
C. Three X s Per week pick up	\$	181.53
D. Four X s Per week pick up	\$	213.59

Solid Waste Collection Fee Schedule

	<u>Base Fee per</u> <u>Month</u>
E. Five X s Per week pick up	\$ 264.79
<u>6. 4 Cubic Yards (additional pick up is \$45):</u>	
A. One X Per week pick up	\$ 92.71
B. Two X s Per week pick up	\$ 162.21
C. Three X s Per week pick up	\$ 234.69
D. Four X s Per week pick up	\$ 282.43
E. Five X s Per week pick up	\$ 366.81
<u>7. 6 Cubic Yards (additional pick up is \$55):</u>	
A. One X Per week pick up	\$ 115.88
B. Two X s Per week pick up	\$ 191.27
C. Three X s Per week pick up	\$ 283.90
D. Four X s Per week pick up	\$ 319.51
E. Five X s Per week pick up	\$ 390.11
<u>8. 8 Cubic Yards (additional pick up is \$65):</u>	
A. One X Per week pick up	\$ 141.00
B. Two X s Per week pick up	\$ 233.67
C. Three X s Per week pick up	\$ 328.31
D. Four X s Per week pick up	\$ 404.23
E. Five X s Per week pick up	\$ 510.12
<u>10. Cubic Yards (additional pick up is \$75):</u>	
A. One X Per week pick up	\$ 171.88
B. Two X s Per week pick up	\$ 270.39
C. Three X s Per week pick up	\$ 374.66
D. Four X s Per week pick up	\$ 484.73
E. Five X s Per week pick up	\$ 639.25
<u>Commercial Recycling Service</u>	
Fees calculated at Base Fee/month + Franchise Fee (10%) + Sales Tax (8.25%) .	
<u>11. 95 Gallon Cart (additional pick up is \$25):</u>	
A. One X Per week pick up	\$ 18.19
B. Two X s Per week pick up	\$ 26.06
C. Three X s Per week pick up	\$ 31.75

Solid Waste Collection Fee Schedule

	<u>Base Fee per Month</u>
12. <u>2 Cubic Yards (additional pick up is \$25):</u>	
A. One X Per week pick up	\$ 50.39
B. Two X s Per week pick up	\$ 83.44
C. Three X s Per week pick up	\$ 103.27
13. <u>3 Cubic Yards (additional pick up is \$35):</u>	
A. One X Per week pick up	\$ 65.95
B. Two X s Per week pick up	\$ 114.72
C. Three X s Per week pick up	\$ 163.38
14. <u>4 Cubic Yards (additional pick up is \$45):</u>	
A. One X Per week pick up	\$ 83.44
B. Two X s Per week pick up	\$ 145.99
C. Three X s Per week pick up	\$ 211.22
15. <u>6 Cubic Yards (additional pick up is \$55):</u>	
A. One X Per week pick up	\$ 104.28
B. Two X s Per week pick up	\$ 172.14
C. Three X s Per week pick up	\$ 255.52
16. <u>8 Cubic Yards (additional pick up is \$65):</u>	
A. One X Per week pick up	\$ 126.90
B. Two X s Per week pick up	\$ 210.30
C. Three X s Per week pick up	\$ 295.48
17. <u>10 Cubic Yards (additional pick up is \$75):</u>	
A. One X Per week pick up	\$ 154.69
B. Two X s Per week pick up	\$ 243.35
C. Three X s Per week pick up	\$ 337.19

18. Roll Offs

Fee includes Delivery Charge + Dally Rental + Haul Cost.

Delivery Charge:

*Delivery Charge is calculated at **Fee per delivery + Franchise Fee (10%) + Sales Tax (8.25%)**

A.	20 yd Roll-Off	\$ 134.98	Fee per delivery
B.	30 yd Roll-Off	\$ 134.98	Fee per delivery
C.	40 yd Roll-Off	\$ 134.98	Fee per delivery

Solid Waste Collection Fee Schedule

**Base Fee per
Month**

Daily rental:

*Daily Rental is calculated at **Rate/day + Franchise Fee (10%) + Sales Tax (8.25%)**

D.	20 yd Roll-Off	\$ 2.09	Rate/day
E.	30 yd Roll-Off	\$ 2.09	Rate/day
F.	40 yd Roll-Off	\$ 2.09	Rate/day

Haul cost:

*Haul Cost is calculated at **Cost per haul + Franchise fee (10%) + Sales Tax (8.25%)**

G.	20 yd Roll-Off	\$ 415.32	Cost per haul
H.	30 yd Roll-Off	\$ 498.38	Cost per haul
I.	40 yd Roll-Off	\$ 581.44	Cost per haul

19. Roll Offs of Clean, Separated Recycle Material

Fee includes Delivery Charge + Daily Rental + Haul Cost.

Delivery Charge:

*Delivery Charge is calculated at **Fee per delivery + Franchise Fee (10%) + Sales Tax (8.25%)**

A.	20 yd Roll-Off	\$ 130.54	Fee per delivery
B.	30 yd Roll-Off	\$ 130.54	Fee per delivery
C.	40 yd Roll-Off	\$ 130.54	Fee per delivery

Daily rental:

*Daily Rental is calculated at **Rate/day + Franchise Fee (10%) + Sales Tax (8.25%)**

D.	20 yd Roll-Off	\$ 2.02	Rate/day
E.	30 yd Roll-Off	\$ 2.02	Rate/day
F.	40 yd Roll-Off	\$ 2.02	Rate/day

Haul cost:

*Haul Cost is calculated at **Cost per haul + Franchise fee (10%) + Sales Tax (8.25%)**

G.	20 yd Roll-Off	\$ 339.14	Cost per haul
H.	30 yd Roll-Off	\$ 339.14	Cost per haul
I.	40 yd Roll-Off	\$ 339.14	Cost per haul

20. One time collection of Bulky wastes on call (any size).

Fee includes Delivery Charge + Daily Rental + Haul Cost.

A.	Delivery Charge	\$ 77.60	Fee/delivery
B.	Daily Rental	\$ 4.65	Rate/day

Solid Waste Collection Fee Schedule

	<u>Base Fee per Month</u>
C. Haul cost	\$ 77.60 Cost per haul
21. <u>Industrial Solid Waste Collection Services</u> - collected by service provider	
	<u>Fee</u>
22. <u>Spring and Fall cleanup</u>	
A. Per Standard pick-up truck load	\$ 10
B. Trailer (16' to 18')	\$ 20
23. <u>Assessments</u>	
A. Lot clean up	Actual cost + 10% admin fee
B. Paving assessment	n/a
24. <u>Lien Fees</u>	
A. Filing of Lien with Williamson County	Per current County rate
B. Release of Lien with Williamson County	Per current County rate
25. <u>Waste Hauling</u>	
A. Refer to the separate ordinance that sets the fees for waste hauling.	
B. Discharge fee. Fee is per gallon (\$100 per 1,000 gallons).	\$ 0.10
26. <u>Industrial Discharge</u>	
A. Refer to the separate ordinance that sets the fees for industrial discharge.	

Water and Wastewater Fee Schedule

Water Deposits

1. Deposits for all single family, commercial, industrial, irrigation accounts per connection.

<u>Meter Size</u>	<u>Avg. consumption/month in gallons*</u>	<u>Deposit Amount</u>
A. 5/8" x 3/4"	<10,000	\$ 135.00
B. 3/4"	<10,000	\$ 160.00
C. 1"	<10,000	\$ 170.00
D. 1½"	<15,000	\$ 230.00
E. 2"	<15,000	\$ 300.00
F. 3"	<15,000	\$ 360.00
G. 4"	<25,000	\$ 560.00
H. 6"	<25,000	\$ 820.00
I. 8"	<50,000	\$ 1,340.00
J. 10"	<75,000	\$ 1,995.00
K. 12"	<150,000	\$ 3,300.00

2. Deposits for all multi-family dwelling accounts per connection.

<u>Meter Size</u>	<u>Avg. consumption/month in gallons*</u>	<u>Deposit Amount calculated as follows:</u>
A. 5/8" x 3/4"	<10,000	\$135+((# units -1) x 0.7)x\$100
B. 3/4"	<10,000	\$160+((# units -1) x 0.7)x\$100
C. 1"	<10,000	\$170+((# units -1) x 0.7)x\$100
D. 1½"	<15,000	\$230+((# units -1) x 0.7)x\$100
E. 2"	<15,000	\$230+((# units -1) x 0.7)x\$100
F. 3"	<15,000	\$360+((# units -1) x 0.7)x\$100
G. 4"	<25,000	\$560+((# units -1) x 0.7)x\$100

3. Backflow Prevention

	<u>Fee</u>
A. Initial Permit	\$ 35.00

Water Rates

4. Base Rates for all single family, commercial, industrial and irrigation accounts per connection.

Total monthly charges include the minimum base rate plus block rate structure for single family, commercial, and industrial.

<u>Meter Size</u>	<u>Monthly Minimum</u>
A. 5/8" x 3/4"	\$ 44.26
B. 1"	\$ 73.93
C. 1½"	\$ 110.61
D. 2"	\$ 177.03
E. 3"	\$ 354.09
F. 4"	\$ 553.23
G. 6"	\$ 1,107.78
H. 8"	\$ 2,389.91
I. 10"	\$ 3,393.22
J. 12"	\$ 6,343.43

Water and Wastewater Fee Schedule

Base Rate for multi-family accounts includes the monthly minimum charge per meter size + LUE charge.

K. Living Unit Equivalent (LUE). Fee is per LUE. \$ 18.75

5. Residential Volumetric Rates:

A. Block 1	per kgals. (0-2,000 gallons)	\$ 4.50
B. Block 2	per kgals. (2001-5,000 gallons)	\$ 4.95
C. Block 3	per kgals. (5,001-9,000 gallons)	\$ 5.37
D. Block 4	per kgals. (above-9,000 gallons)	\$ 6.27

6. Non-Residential Volumetric Rates:

A. Block 1	per kgals. (0-15,000 gallons)	\$ 6.08
B. Block 2	per kgals. (15,001-45,000 gallons)	\$ 6.69
C. Block 3	per kgals. (45,001-120,000 gallons)	\$ 7.36
D. Block 4	per kgals. (above-120,000 gallons)	\$ 7.90

7. Irrigation Volumetric Rate: per kgals. All usage (minimum 1,000 gallons) \$ 9.50

8. Bulk Water Rate per kgals. All usage. \$ 8.47

Sewer Rates

9. Rates for all Single Family Dwelling accounts per connection.

Total monthly charge includes the monthly minimum plus the volumetric rate per 1,000 gallons.

For residential customers, the City bases monthly wastewater charges on the average water consumption for November, December, January, and February. The three lowest consumptions are averaged. This average is used to calculate your wastewater charge for the entire year. An account must be active the entire four months to establish an average. All new accounts will be charged the citywide average until the account has established its own winter average.

<u>Meter Size</u>	<u>Monthly Minimum Charge</u>	<u>Volumetric Rate Per</u>
A. All meter sizes (5/8" x 3/4", 1", 1½", 2", 3", 4", 6")	\$ 35.30	\$ 7.80

10. Rates for all multi-family dwelling, commercial and industrial accounts per connection.

Total monthly charge includes the monthly minimum plus the volumetric rate per 1,000 gallons.

<u>Meter Size</u>	<u>Monthly Minimum Charge</u>	<u>Volumetric Rate Per</u>
A. All meter sizes (5/8" x 3/4", 1", 1½", 2", 3", 4", 6")	\$ 35.30	\$ 7.80

11. Additional Utility Service Fees

	<u>Fee</u>
A. After Hours Connection/Reconnection Fee (after 5pm)	\$ 70.00
B. Connect Fee	\$ 35.00
C. Fire Hydrant Meter-Base Fee (no consumption included)	\$ 135.00
D. Fire Hydrant Meter-Deposit	\$ 800.00
E. Late Fee (Applied to balance of account if not paid)	10%
F. Lock Fee	\$ 50.00
G. Meter Flow Test-In-House	\$ 52.00
H. Plugged/Pulled Meter Fee	\$ 100.00
I. Reconnect Fee (for non-payment) before 5pm	\$ 65.00

Water and Wastewater Fee Schedule

J. Return Check & NSF Electronic Draft Fees	\$	40.00
K. Third Party Meter Flow Test-Commercial	\$	229.00
L. Third Party Meter Flow Test-Residential	\$	125.00
M. Transfer Fee	\$	30.00
N. Unauthorized Usage Fee (customer turns water back on to avoid the after charge)	\$	100.00

Municipal Drainage Utility System (MDUS) Fee Schedule

	<u>Monthly Fee</u>
1. <u>Equivalent Residential Unit (ERU)</u>	
A. Residential (includes multi-family) = 1 ERU/Unit. Fee is per ERU.	\$ 3
B. Non-residential = \$3.00 per 2,500 sq ft of impervious area. \$3 minimum.	\$ 3

Transportation User Fee Schedule (TUF) Fee Schedule

Trip Factor Index

Category	Units	Trip Factor	SubCategories
Building Materials	1,000 SF	4.49	Building Materials and Lumber Store, Hardware/Paint Store, Nursery
Convenience Market	1,000 SF	34.57	Convenience Market (no gas pumps), Convenience Market with Gas Pumps, Gasoline/Service Station
Medical Office	1,000 SF	3.57	Medical-Dental Office Building, Clinic, Veterinary Hospital/Veterinary Clinic
Restaurant	1,000 SF	11.15	Restaurant, Drinking Place
Fast Food	1,000 SF	26.15	Fast Food Restaurant w/out Drive-Thru Window, Fast Food Restaurant with Drive-Thru Window, Donut Place w/out Drive-Thru Window, Donut Place with Drive-Thru Window
Hospital/Nursing Home	1,000 SF	0.74	Hospital, Nursing Home
Indoor Recreation	1,000 SF	3.53	Bowling Alley, Movie Theater, Health Fitness Club
Lodging	Rooms	0.47	Hotel, Motel
Business Office	1,000 SF	1.29	General Office Building, Single Tenant Office Building, United States Post Office, Research and Development Center, Business Park
Bank	1,000 SF	12.13	Walk-In Bank, Drive-In Bank
Salon	1,000 SF	1.93	Hair Salon
General Retail	1,000 SF	3.71	Shopping Center, Apparel Store, Arts and Craft Store, DVD/Video Rental
Auto Part Service/Wash	1,000 SF	4.46	Quick Lubrication Vehicle Shop, Self Service Car Wash, Automated Car Wash,
Large School/Day Care	students	0.20	All schools w/greater than 50 students
Day Care	1,000 SF	12.46	Daycare Center (less than 50 students)
Supermarket/Pharmacy	1,000 SF	8.40	Supermarket, Pharmacy/Drugstore
Prison	1,000 SF	2.91	Prison
Superstore	1,000 SF	4.35	Free-Standing Discount Superstore
Outdoor Recreation	acres/campsites	0.30	Campground/RV Park, Golf Course, Arena
Car Sales	1,000 SF	2.62	New Car Sales
Warehousing	1,000 SF	0.32	Warehousing
Industrial	1,000 SF	0.73	General Light Industrial, General Heavy Industrial, Manufacturing, Utilities

Transportation User Fee Schedule

Calculation for Monthly Base Trip Rate: Trip Factor times square foot divided by 1,000 square feet.

	Monthly Base Trip Rate	Monthly Charge
Nonresidential Tiers		
Tier I*	0-8.99	\$25.00
Tier II	9.00-13.65	\$33.00
Tier III	13.66-27.30	\$50.00
Tier IV	27.31-53.99	\$67.00
Tier V	54.00-102.00	\$84.00
Tier VI	102.01-	\$133.00
Residential		
Single Family	flat rate	\$8.00
Multi-Family	flat rate	\$8.00

*All churches will be placed in Tier I