AGENDA

CITY OF TAYLOR, TEXAS
CITY COUNCIL MEETING
CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET

APRIL 23, 2020, 6:00 P.M.

In order to assist in maintaining the health of Council Members, staff and the public, this meeting will be conducted by *video conference.*
You may view this meeting as it's happening through the City's website at
http://www.ci.taylor.tx.us/660/Taylor-Videos

For citizen comments, please contact the City Clerk's office at Dianna.barker@taylortx.gov prior to 5:30p.m. Thursday, April 23rd.
The agenda packet is available at http://www.ci.taylor.tx.us/calendar

CALL TO ORDER AND DECLARE A QUORUM

CITIZENS COMMUNICATION
(The City Council welcomes public comments on items not listed on the agenda. However, the Council cannot respond until the item is posted on a future meeting agenda. Public comments are limited to 3 minutes.)

CONSENT AGENDA
(The Consent Agenda includes non-controversial and routine items that the Council may act on with one single vote. Any Council member may pull any item from the Consent Agenda to discuss and act upon individually on the Regular Agenda.)

1. Approve minutes from March 12, 2020 Council meeting and March 23, 2020 Special Called Council meeting. (Dianna Barker)
2. Concur with preliminary financials for February 2020. (Jeff Wood)

PUBLIC HEARINGS / ORDINANCES

3. Introduce Ordinance 2020-03, adding the standard design details to the Engineering Manual. (Jacob Walker/Mark Schroeder)

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

4. Receive update and consider 2019 Street Reconstruction Program. (Jim Gray/Jacob Walker)
5. Receive Comprehensive Annual Financial Report (CAFR) for FY2018-2019. (Jeff Wood)
6. Receive, consider and take any appropriate action on an update on public health related matters and concerns pertaining to the Coronavirus Disease 2019 (COVID-19). (Chief Baum)

The City Council may take action on any executive session item listed on this agenda after they reconvene into regular session.

Executive Session I. The Taylor City Council will conduct a closed executive meeting under Section 551.072 of the Texas Government Code, to conduct deliberations regarding the purchase, exchange, lease, or value of real property.

a. Justice Center

ADJOURN

The Council may vote and/or act upon each of the items listed in this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act including: Section 551.071 (Consult with attorney); Section 551.072 (Real Property); Section 551.073 (Gifts and Donations); Section 551.074 (Personnel Matters); Section 551.076 (Security Devices); and Section 551.087 (Economic Development). I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 6:00 p.m. on April 20, 2020 and remained posted for at least 72 hours continuously before the scheduled time of said meeting. I further certify that the following news media was notified of this meeting: Taylor Press.

In compliance with the ADA the City Hall and Council Chambers is wheelchair accessible. Reasonable accommodations will be provided for persons attending city council meetings in need of special assistance. Please contact the City Clerk at least 24 hours prior to the meeting for special assistance.

Posted By: Dianna Barker Date 4-20-2020

Dianna Barker, City Clerk

City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR

☐ Streets/Infrastructure

☒ Quality of Life

☐ Economic Vitality

Agenda Item #: 1

Agenda Title: **Approve minutes from the March 12, 2020 regular Council meeting and March 23, 2020 Special called Council meeting.**

Council Action to be taken: Approve by consent or approve with corrections if needed

Department Submitted: City Clerk

Staff Contact: Dianna Barker

1. PURPOSE/DESCRIPTION

Pursuant to the Open Meetings Law, Chapter 551, Local Government Code and in accordance with the authority contained in Section 551.021 and the City Charter, the Minutes of each City Council meeting must be recorded, compiled and approved by the City Council in subsequent meetings. The purpose of this item is to conform to these legal requirements.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

N/A

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Approve as submitted or amend with changes noted.

5. FUNDING SOURCE

N/A

6. TIMELINE

N/A

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

1a. March 12, 2020 minutes
1b. March 23, 2020 minutes

City of Taylor

Regular City Council Meeting
Taylor City Hall, Council Chambers, 400 Porter Street
March 12, 2020 at 6:00 p.m.

Mayor Brandt Rydell declared a quorum and called the meeting to order at 6:00 p.m. with the following present:

Mayor Pro-Tem Dwayne Ariola
Council Member Robert Garcia
Council Member Mitch Drummond
Council Member Gerald Anderson

Brian LaBorde, City Manager
Ted Hejl, City Attorney
Dianna Barker, City Clerk

INVOCATION – Travis Summerlin gave the invocation.

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/RECOGNITIONS

1. **Kick-off of 2020 Census in Taylor proclamation.**
   Update presentation on Taylor Complete Count efforts with 2020 Census.
   Councilmember Garcia read and presented the proclamation to Karen Ellis.
   Karen Ellis, Library Director – gave a brief presentation on the efforts of the Taylor Complete Count Committee.

CITIZENS COMMUNICATION

Rev. Finau, First United Methodist Church – disappointed about the removal of the "Tomb" decoration at Heritage Square.

CONSENT AGENDA

2. **Approve minutes from February 27, 2020 City Council meeting and the March 5, 2020 Comprehensive Plan workshop.**
3. **Concur with preliminary financials for January 2020.**
4. **Approve Resolution R20-10 regarding temporary street closures for Main Street activities and events in 2020.**
5. **Approve request from Main Street Advisory Board to sell wine and beer and to allow consumption throughout the festival area for the 2019 Blackland Prairie Days and the Main Street Car Show.**
6. **Accept donation from Koch and approve expending funds for Public Safety needs. (**
7. **Consider Resolution R20-11 for the financing of capital equipment and to authorize the City Manager to execute the agreement.**

Item #5 was pulled to place on a future agenda.

Motion was made by Councilmember Garcia to approve consent agenda items 2,3,4,6, & 7 as presented. Motion was seconded by Councilmember Drummond. Motion carried unanimously.

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

8. **Receive Capital Improvement Project (CIP) and Animal Shelter update.**
   Jacob Walker, HDR Engineering – gave a presentation on the status of the current CIP projects and an update on the design progress of the Animal Shelter project.

   Mayor Rydell allowed citizens to address the Council.
   Christina Reynolds – concerned about the excessive cost of the project.
   Melanie Rathke – would like Council to do the right thing for the kennel.
   Deanna Hamilton – requested Council step up and meet the shelter obligations.
   Suzanne Bice – wants to see construction progress begin; current conditions are unsafe.

   Motion was made by Mayor Pro-Tem Ariola to receive the CIP and Animal Shelter update as presented. Motion was seconded by Councilmember Drummond. Motion carried unanimously.

9. **Receive report on upcoming spring city-wide cleanup.**
   Jim Gray, Public Works Director – gave an update on the upcoming spring city-wide cleanup. Two locations available for citizens to bring debris. The event will be April 25, 2020 from 8:00AM to 3:00PM.

   Motion was made by Councilmember Garcia to receive the spring city-wide cleanup report as presented. Motion was seconded by Councilmember Anderson. Motion carried unanimously.

10. **Consider selecting a street for the CDBG funding over the next two funding cycles.**
    Jeff Jenkins, Deputy City Manager - The City needs to determine what project(s) to apply for grant funding from the CDBG program for this year. Staff recommendation is to apply for two projects, Robinson Street repair completion and apply for improvements for water line upgrades. Only one project will be funded.

    Motion was made by Mayor Pro-Tem Ariola to apply for CDBG funding to complete Robinson Street as the primary project, and as the secondary project the $400,000 waterline and authorize the City Manager to discuss the project with the County Commissioner. Motion was seconded by Councilmember Drummond. Motion carried unanimously.

Mayor Rydell read the executive session meeting announcement and adjourned into executive session at 7:24p.m.

Executive Session I. The Taylor City Council will conduct a closed executive meeting under Section 551.071 of the Texas Government Code in order to meet with its City Attorney on a matter in which the duty of the Attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas authorize and allow such a closed meeting and which Rules conflict with the Texas Open Meetings Act.

   a. Prairie Crossing (Tiemann) MUD

Executive Session II. The Taylor City Council will conduct a closed executive meeting under Section 551.087 of the Texas Government Code regarding economic development negotiations and considering financial or other incentives to a business prospect that the City seeks to have locate in or near the City of Taylor.

a. RCR Economic Development Incentives

The Council reconvened into regular session at 8:01p.m.

ADJOURN

With no further business Mayor Rydell declared the meeting adjourned at 8:01p.m.

____

Brandt Rydell, Mayor

ATTEST:

____

Dianna Barker, City Clerk

City of Taylor
Special Called City Council Meeting
Taylor City Hall, Council Chambers, 400 Porter Street
March 23, 2020 at 6:00 p.m. via Video Conferencing

This meeting was called pursuant to Chapter 551, Government Code, Section 551.045(a)(b), regarding an emergency of urgent public necessity in order to take immediate action regarding public health related matters and concerns pertaining to the Coronavirus Disease 2019 (COVID-19).

This meeting was held by video conference.

Present in City Hall:	Mayor Brandt Rydell City Manager Brian LaBorde City Clerk Dianna Barker Assistant City Attorney Mark Schroeder Fire Chief Daniel Baum
Council Members attending via video:	Mayor Pro-Tem Dwayne Ariola Council Member Robert Garcia Council Member Mitch Drummond Council Member Gerald Anderson

Mayor Brandt Rydell declared a quorum and called the meeting to order at 6:00 p.m.

CITIZENS COMMUNICATION - Citizens who wished to address the Council were given instructions prior to the meeting on how to join the meeting or leave their comments/questions with the City Clerk. Comments/questions left with the City Clerk:

Vanessa Reese – why hasn't city been put on lockdown yet?
Anonymous - Would approve a shelter-in-place if Council goes that way. Has 2 kids that have cystic fibrosis.

Markus Reese – Seeing too many people gathering at city Park facilities. Wants city to get aggressive shutting them down. Promotes temporary boredom for long term safety.

Michelle – does city know what type of grants they will be applying for related to COVID-19? If so, how will residents know about applying for financial assistance due to the crisis (how will we get the word out)?

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

1. **Receive, consider and take any appropriate action on an update on public health related matters and concerns pertaining to the Coronavirus Disease 2019 (COVID-19).**
   Fire Chief Daniel Baum – gave a brief presentation on the current status of the COVID-19 virus.

   Motion was made by Councilmember Garcia to receive the presentation as presented. Motion seconded by Mayor Pro-Tem Ariola. Motion carried unanimously.

2. **Consideration and possible action to approve a Resolution ratifying the Disaster Declaration signed March 16, 2020 and consenting to its continuation for a period of more than seven days.**
   Assistant City Attorney Mark Schroeder – Original declaration was signed March 16th and is only good for seven days. This resolution ratifies the Disaster Declaration and extends it until April 22, 2020.

   Motion was made by Mayor Pro-Tem Ariola to approve Resolution R20-12 continuing the Disaster Declaration signed on March 16th through April 22, 2020. Motion was seconded by Councilmember Garcia. Motion carried unanimously.

3. **Consider Resolution R20-13 postponing the May 2, 2020 General and Special Election to the November 3, 2020 uniform election date.**
   Assistant City Attorney Mark Schroeder – Governor Abbott issued a proclamation on March 18th authorizing political subdivisions to postpone their May 2nd election to the uniform election date November 3rd. Williamson County elections division and TISD has stated they will not hold elections in May but postpone them until November.

   Motion was made by Councilmember Garcia to approve Resolution R20-13 postponing the May 2, 2020 election to the November 3, 2020 uniform election date. Motion was seconded by Councilmember Drummond. Motion carried unanimously.

ADJOURN
With no further business Mayor Rydell declared the meeting adjourned at 6:45p.m.

____
Brandt Rydell, Mayor

ATTEST:

____
Dianna Barker, City Clerk

City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR

☐ Streets/Infrastructure

☐ Quality of Life

☒ Economic Vitality

Agenda Item #: 2

Agenda Title: **Concur with Preliminary Financials for February 2020**

Council Action to be taken: Approve by Consent

Department Submitted: Finance Department

Staff Contact: Jeffrey Wood, Director of Finance

1. PURPOSE/DESCRIPTION

Article 12, Section 12.3 of the City of Taylor's Charter states in part that the City Manager shall prepare and submit to the City Council a written monthly financial report that is in a form satisfactory with the City Council. This report is intended to satisfy the Charter requirement.

2. BACKGROUND / PRIOR COUNCIL ACTIONS TAKEN

Council has approved previous monthly financial reports by consent.

3. STAFF ANALYSIS (How and Why)

The following provides a brief overview on the preliminary status and/or activity of the major funds or groups of funds as of February 29, 2020:

General Fund:

The General Fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues 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.

- Revenues in the General Fund are up by $1,197,836 or 13.2% over last year's fiscal year-to-date. The majority of revenue collected in February was received through property tax and sales tax. Revenues collected is reported at 69.48% of the budget.

- Property tax collections amount to $7,110,324 through February. This amount still contains collections for the TIF of approximately, so when subtracting the TIF collections, the amount collected represents approximately 97% of budget. The timing of individual tax payments can vary year-over-year so comparisons to previous years should keep such fluctuations in mind.

- The City's portion of the sales tax collections were $1,550,443 through February, up by $135,599 or 9.6% when compared to this same time last year. Sales tax collections continue to trend upward but can vary due to seasonal or economic factors.

- Expenditures in the General Fund are up by $495,491 or 8.57% compared to last year's expenses fiscal year-to-date. Increases over the prior year include planned adjustments to base items that were added to the budget by various departments within the General Fund. Expenditures of 42.09% of budget are at an acceptable level year-to-date when compared to budgeted amounts.

Special Revenue Funds;

The City accounts for resources restricted to, or designated for, specific purposes in special revenue funds.

- The TIF Fund will not receive the annual transfer in from the City and the County for the captured taxes collected in the district until the spring. The only other activity reported for revenue is earned interest income of $4,799. The TIF funds that are being invested can be found in the monthly investment report. The current expenditures for this fiscal year are related to the gateway signage and debt service payments, but additional expenditures in the TIF are anticipated for fire suppression and a transfer to the Main Street Fund for façade grants.

PLEASE NOTE THE CHANGE IN HOT REPORTING METHODOLOGY

- Hotel Occupancy Tax collections from the six lodging providers are recorded monthly, but the 380 Agreement payment is distributed quarterly. Due to this, I am now reporting HOT revenue and expenditures net of the 380 Agreement hotel taxes. This will enable comparison of current collections to previous years. The net numbers are reported here and in the Financial Summary of the report. Gross revenue and expenditures can be found in the Financial Statement by Fund.
  Hotel Occupancy Tax net collections are reported at $33,946 fiscal year-to-date, of which $7,692 was collected in February. February's collection was $2,293 more than February 2019, and year-to-date HOT collections are $2,766 greater than FY2019. The new hotel's market share accounts for approximately 65% of HOT collections. Although the new hotel has had a positive effect on total HOT collections since it opened, the recent data shows that its expanding market share is having a more negative impact on net HOT collections. HOT collections are volatile and seem to be dependent on the open capacity of the new hotel and the amount of discount provided by the other hotels.
  Expenditures consist of $25,460 as a pass through to the Chamber, $0 for our marketing partnership, and $1,250 as a transfer to the Main Street Fund to be used for advertising.

- Main Street revenues reported during the year are from sales and other fund-raising activities such as the Christmas bazar and wine swirl, and includes transfers from other funds. Expenditures are for rental assistance, advertising, city sponsored events, façade grants and Blackland Prairie Days.

- Municipal Court Special Revenues total $6,839, which is 33.42% of budget. Expenditures from this fund are for security work and technology at the Municipal Court.

- Library Donation Fund reflects revenues generated from interest income of $1,922. Year-to-date there has been $33 spent on postage and $4,278 spent on books from this fund.

- Transportation User Fee (TUF) Fund - Revenues collected in February are reported at $71,503, with user fees accounting for $66,550. Expenditures are associated with engineering cost, the street analysis survey, and the cost of the work done for street maintenance.

- Municipal Drainage Utility System (MDUS) Fund - Revenues collected in February are reported at $41,513. Expenditures are related to the administrative fee transfer to the General Fund, engineering expenses, and debt service payment transfers.

Enterprise Funds:

The City maintains several Enterprise funds, which are used to account for operations that are more reflective of business-type activities. All activities associated with providing such services are accounted for in these funds. Enterprise funds are primarily funded by user charges and fees.

Sanitation Fund

- Revenues from user charges for services in February are reported at $136,302. The City contracts its solid waste collection service and expenditures represent the payment to the City's solid waste provider. February's cost for solid waste collection services is $135,905. YTD revenues exceed expenditure by $45,131.

Utility Fund

- Revenues through February totaled $4,213,168, which includes $4,072,302 in charges for service. User charges are up $439,566 compared to the same period last year. Expenditures fiscal year-to-date total $3,563,766 compared to $2,594,342 a year ago. Year-to-year comparisons in the Utility Fund reflect differences in billing and usage, and such differences can be caused by several factors that can vary throughout the year. This should be kept in mind when comparing individual time periods.

- The Utility Fund is operating at acceptable levels when compared to budgeted amounts for the first four months of the fiscal year, with revenues at 42.73% of budget and expenditures around 36.6% of budget.

- Revenues exceed expenditures by $649,402.

Airport Fund

- Revenues consist of airport hangar rental, sale of fuel and interest income. Hangar rental is reported at $93,890 and revenues from fuel sales are $64,592. Total revenues for the current fiscal year are up by $9,466, or 5.62% compared to the previous year.

- Operating expenditures are $168,998 and when compared to last year are up by $23,107. The Airport Fund is operating within budgeted amounts with revenues exceeding expenditures by $9,022.

Cemetery Fund

- Revenues are reported at $36,041 and are significantly lower than budgeted amounts and are not sufficient enough to cover expenditures. Revenues are dependent on the number of lots sold and graves dug, and both of these sources can be variable.

- Expenditures total $68,306, which represents 32.19% of budgeted amounts.

- Expenditures exceed revenues by $32,265.

Other Funds:

- Roadway Impact Fund – There was $1,272 in revenues collected in February. Budgeted expenditures in this fund are related to the Comprehensive Plan update. Unbudgeted expenditures currently recorded are related to impact fee refunds.

- Utility Impact Fund – There were $12,000 in revenues collected in February. Expenditures are budgeted for the Comprehensive Plan update.

Internal Service Funds:

Internal Service Funds are an accounting device used to accumulate and allocate costs internally amoung the City's various functions. The City uses internal service funds to account for the maintenance and purchase of equipment.

- The Fleet Operating Fund charges rental fees and replacement fees to the various City departments and these fees are used to off-set the expenditures for repairs and maintenance to the City's vehicles. This same concept is applied to the Fleet Replacement Fund for the purpose of purchasing vehicles.

- Expenditures in the Fleet Operating Fund are operating as anticipated.

- The Fleet Replacement Fund reflects expenditures that includes carryovers from the previous year, such as the Fire Pumper truck and associated equipment, and motor vehicles that were ordered last fiscal year but will be received in the current fiscal year. Capital lease payments for purchases are made either monthly, quarterly or annually throughout the year.

Investments

- Money that the City does not need to meet immediate operational needs is invested in appropriate investment vehicles in accordance with the City's Investment Policy. Investments are chosen based on the investable time horizon and the safety, liquidity and yield of the investment. Most of the money invested is from restricted funds that can only be used for specific purposes.

- Interest rates trended down during February as the Federal Reserve Board continued to keep rates accommodative for economic expansion. We have seen a slowdown in economic activity due the coronavirus impact on Chinese production,. This has led to some supply pressures for U.S based companies that depend on China to manufacture their products. Continued supply chain disruptions could lead to pricing pressures and increased inflation, though such increases could be offset by the reduction in economic activity. The spread of COVID-19 to other parts of the world is resulting in a general economic slowdown as infected areas take action to prevent the spread of the disease. The current viewpoint is that the coronavirus may subside with the arrival of warmer weather and supply side pressures should work themselves out as China returns to full production. Lower interest rates result in less earnings on our invested money but will benefit us when we finance the purchase of large equipment and vehicles.

- The asset diversification in the portfolio has remained consistent over the last six months as pooled cash accounts have been providing competitive rates compared to other investment alternatives. Given the interest rate structure currently in place, we will look to continue to invest idle funds in short-term, liquid investments such as the pooled cash accounts and commercial paper

- The market value of the portfolio at the end of February was $36,369,523.

4. RECOMMENDATION

Concur with the preliminary monthly financial report by consent

5. FUNDING SOURCE

N/A

6. TIMELINE

Immediate consideration

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

2a. Monthly Financial Report for February 2020:

- **Attachment A:** Preliminary summaries of the total amounts of revenues and expenditures year-to-date.
- **Attachment B:** Preliminary financial summaries for the governmental and proprietary funds. This shows annual budgeted amounts and the year-to-date figures for each fund by the major revenues and expenditures categories.
- **Attachment C:** Checks issued during the month.
- **Attachment D:** Balance sheets for each of the governmental and proprietary funds.
- **Attachment E:** Sales Tax Tracking Report.
- **Attachment F:** Current Monthly Investment Report Issued by Patterson & Associates.

Monthly Finance Report as of :
February 2020

City of Taylor
400 Porter Street
Taylor, TX 76574

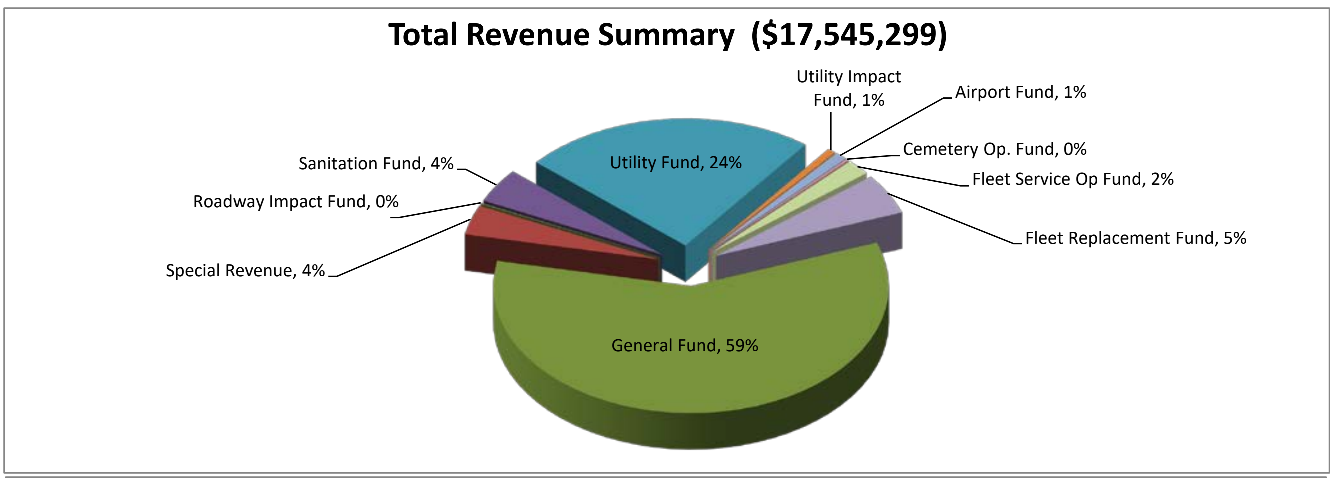
Attachment A

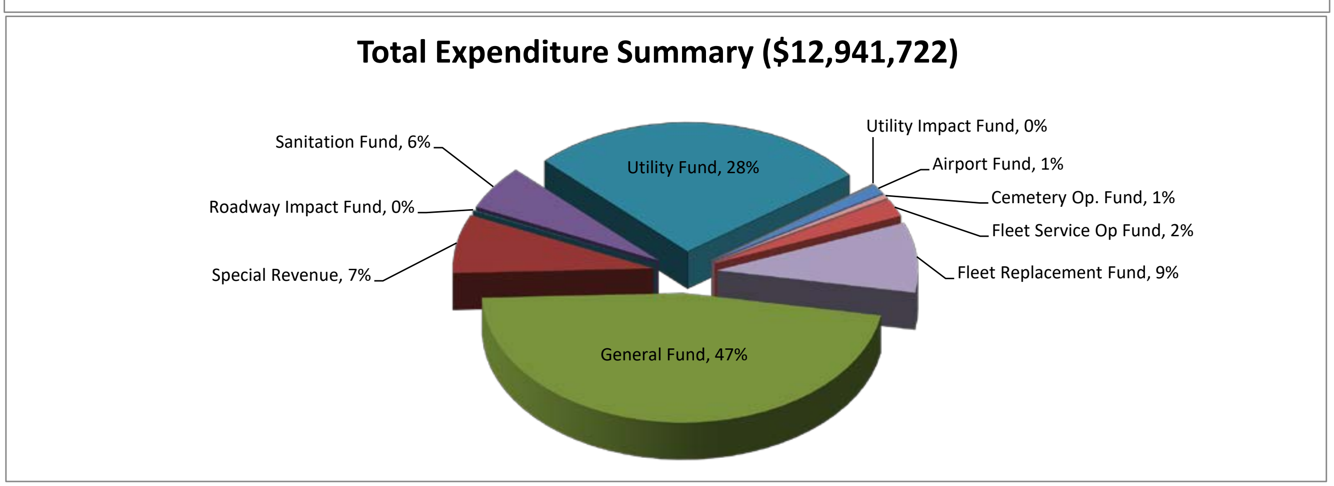
Financial Summary

Summary Revenue/Expenditures
Preliminary Year-to-Date as of February 29, 2020

	Revenue			Expenditures			
	Annual Budget	Actual Y-T-D	% of Budget	Annual Budget	Actual Y-T-D	% of Budget	Surplus/Deficit
General Fund	$ 14,830,304	$ 10,304,291	69%	$ 14,830,304	$ 6,035,722	41%	$ 4,268,569
Special Revenues							
- Tax Increment Fund (TIF)	$ 274,348	$ 4,799	2%	$ 374,500	$ 220,723	59%	(215,924)
- Hotel/Motel Tax*	$ 70,000	$ 33,946	48%	$ 70,000	$ 26,710	38%	7,236
- Main St. Revenue	$ 53,600	$ 43,929	82%	$ 47,500	$ 36,670	77%	7,259
- Municipal Court Sec/Tech	$ 20,464	$ 6,839	33%	$ 38,553	$ 5,037	13%	1,802
- Library Grants/Donations	$ 5,650	$ 1,934	34%	$ -	$ 4,311	0%	(2,377)
- Transportation Fund (TUF)	$ 796,198	$ 360,432	45%	$ 783,442	$ 540,672	69%	(180,239)
- MDUS	$ 500,760	$ 206,792	41%	$ 461,227	$ 116,604	25%	90,188
Special Revenue Total	**$ 1,721,020**	**$ 658,673**	**38%**	**$ 1,775,222**	**$ 950,728**	**54%**	**(292,056)**
Enterprise Funds							
- Sanitation Fund	$ 1,800,000	$ 765,557	43%	$ 1,768,700	$ 720,427	41%	45,131
- Utility Fund	$ 9,860,700	$ 4,213,168	43%	$ 9,752,944	$ 3,563,766	37%	649,402
- Airport Fund	$ 429,500	$ 178,019	41%	$ 427,328	$ 168,998	40%	9,022
- Cemetery Op. Fund	$ 212,300	$ 36,041	17%	$ 212,167	$ 68,306	32%	(32,265)
Roadway Impact Fund	$ 36,480	$ 14,166	39%	30,000	8,910	30%	5,256
Utility Impact Fund	$ 205,000	$ 121,500	59%	125,000	-	0%	121,500
Fleet Service Operating Fund	$ 694,668	$ 350,853	51%	$ 694,668	$ 288,826	42%	62,027
Fleet Replacement Fund	$ 1,298,003	$ 903,031	70%	$ 1,298,003	1,136,039	88%	(233,007)
Total	**$ 32,384,933**	**$ 17,545,299**	**54%**	**$ 32,159,005**	**$ 12,941,722**	**40%**	**$ 4,513,526**

*Net of 380 Agreement





Attachment B

Financial Statements by Fund

General Fund
Tax Increment Financing Fund
Hotel Occupancy Tax Fund
Main Street Fund
Municipal Court Special Fee Fund
Library Grant/Donations Fund
Roadway Impact Fee Fund
Transportation User Fee Fund
Municipal Drainage Utility System Fund
Sanitation Fund
Public Utilities Fund
Utility Impact Fund
Airport Fund
Cemetery Operating Fund
Fleet Services Operating Fund
Fleet Replacement Fund

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

100-GENERAL FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
310-TAXES	11,559,963.00	2,173,341.92	8,988,600.37	77.76	0.00	2,571,362.63
320-PERMITS AND LICENSES	333,308.00	75,306.22	436,099.43	130.84	0.00	(102,791.43)
330-INTERGOVERNMENTAL REV	126,148.00	17,297.52	66,547.33	52.75	0.00	59,600.67
340-CHARGES FOR SERVICES	291,840.00	17,462.43	99,002.73	33.92	0.00	192,837.27
410-FINES AND FORFEITURES	304,400.00	27,748.76	97,536.17	32.04	0.00	206,863.83
420-ASSESSMENTS	10,500.00	1,153.81	1,854.72	17.66	0.00	8,645.28
430-USE OF MONEY AND PROP	235,945.00	29,838.62	101,240.40	42.91	0.00	134,704.60
440-DONATIONS FROM PRIVAT	9,000.00	13,342.77	23,609.98	262.33	0.00	(14,609.98)
450-INTERFUND OPERATING T	1,959,200.00	0.00	489,800.00	25.00	0.00	1,469,400.00
460-PROCEEDS GEN FIXED AS	0.00	0.00	0.00	0.00	0.00	0.00
470-PROCEEDS GEN LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	14,830,304.00	2,355,492.05	10,304,291.13	69.48	0.00	4,526,012.87
EXPENDITURE SUMMARY						
500-CITY COUNCIL	164,688.00	16,438.23	80,828.19	49.08	0.00	83,859.81
501-CITY MANAGEMENT	672,574.00	52,086.74	323,500.05	48.29	1,313.95	347,760.00
503-PUBLIC INFORMATION	170,963.00	19,716.71	89,790.95	52.52	0.00	81,172.05
504-HUMAN RESOURCES	241,256.00	28,679.56	107,912.97	46.00	3,060.00	130,283.03
512-FINANCIAL SERVICES	582,467.00	50,115.20	261,332.11	44.87	0.00	321,134.89
516-MUNICIPAL COURT	407,379.00	36,905.60	157,267.25	38.60	0.00	250,111.75
522-DEVELOPMENT SERVICES	1,043,847.00	72,986.88	391,789.79	47.59	104,990.00	547,067.21
524-MAIN STREET PROGRAM	113,681.00	6,655.48	32,096.65	28.23	0.00	81,584.35
527-MOODY MUSEUM	7,952.00	518.44	1,623.29	20.41	0.00	6,328.71
532-PUBLIC LIBRARY	546,938.00	70,639.76	214,432.15	43.50	23,502.94	309,002.91
542-FIRE SUPPRESSION/EMER	2,617,355.00	166,414.77	993,148.80	38.67	18,941.34	1,605,264.86
552-POLICE FIELD SERVICES	3,950,422.00	279,570.77	1,597,641.49	40.49	2,044.60	2,350,735.91
558-ANIMAL CONTROL SECTIO	224,561.00	12,267.33	75,535.75	33.64	0.00	149,025.25
563-STREET & GROUND MAIN	1,674,223.00	113,994.64	692,517.09	41.78	7,030.91	974,675.00
565-PARKS & RECREATION	1,023,713.00	93,014.76	480,996.29	54.40	75,886.69	466,830.02
566-INTERNAL SVCS/BLDG	501,225.00	30,776.64	187,189.81	38.06	3,600.00	310,435.19
573-ENGINEERING & INSPECT	150,750.00	11,659.87	59,112.24	39.21	0.00	91,637.76
575-INTERNAL SVC/IT DEPT	218,882.00	8,742.04	87,147.53	39.81	0.00	131,734.47
592-NON-DEPARTMENTAL	598,728.00	127,380.79	201,860.03	33.71	0.00	396,867.97
*** TOTAL EXPENDITURES ***	14,911,604.00	1,198,564.21	6,035,722.43	42.09	240,370.43	8,635,511.14
*** TOTAL PROFIT / (LOSS) ***	(81,300.00)	1,156,927.84	4,268,568.70	954.73-	(240,370.43)	(4,109,498.27)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

119-TIF (TAX INCREMENT FUND)
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
310-TAXES	168,348.00	0.00	0.00	0.00	0.00	168,348.00
330-INTERGOVERNMENTAL REV	98,000.00	0.00	0.00	0.00	0.00	98,000.00
430-USE OF MONEY AND PROP	8,000.00	869.50	4,799.31	59.99	0.00	3,200.69
*** TOTAL REVENUES ***	274,348.00	869.50	4,799.31	1.75	0.00	269,548.69
EXPENDITURE SUMMARY						
520-TIF EXPENSES	374,500.00	5,069.52	220,722.97	58.94	0.00	153,777.03
*** TOTAL EXPENDITURES ***	374,500.00	5,069.52	220,722.97	58.94	0.00	153,777.03
*** TOTAL PROFIT / (LOSS) ***	(100,152.00)	(4,200.02)	(215,923.66)	215.60	0.00	115,771.66

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

120-HOTEL/MOTEL FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
310-TAXES	70,000.00	21,271.22	85,723.41	122.46	0.00	(15,723.41)
420-ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00
430-USE OF MONEY AND PROP	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	70,000.00	21,271.22	85,723.41	122.46	0.00	(15,723.41)
EXPENDITURE SUMMARY						
612-HOTEL/MOTEL TAX	70,000.00	5,769.22	64,907.87	92.73	0.00	5,092.13
*** TOTAL EXPENDITURES ***	70,000.00	5,769.22	64,907.87	92.73	0.00	5,092.13
*** TOTAL PROFIT / (LOSS) ***	0.00	15,502.00	20,815.54	0.00	0.00	(20,815.54)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

123-MAIN STREET REVENUE FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	0.00	0.00	0.00	0.00	0.00	0.00
430-USE OF MONEY AND PROP	0.00	0.00	0.00	0.00	0.00	0.00
440-DONATIONS FROM PRIVAT	24,000.00	1,125.00	36,529.30	152.21	0.00	(12,529.30)
450-INTERFUND OPERATING T	29,600.00	0.00	7,400.00	25.00	0.00	22,200.00
*** TOTAL REVENUES ***	53,600.00	1,125.00	43,929.30	81.96	0.00	9,670.70
EXPENDITURE SUMMARY						
615-CONTRIBUTE TO CIVIC P	47,500.00	8,587.25	36,670.49	77.20	0.00	10,829.51
*** TOTAL EXPENDITURES ***	47,500.00	8,587.25	36,670.49	77.20	0.00	10,829.51
*** TOTAL PROFIT / (LOSS) ***	6,100.00	(7,462.25)	7,258.81	119.00	0.00	(1,158.81)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

125-MUNICIPAL CRT SPECIAL FEE
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
410-FINES AND FORFEITURES	20,464.00	2,178.13	6,839.08	33.42	0.00	13,624.92
450-INTERFUND OPERATING T	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	20,464.00	2,178.13	6,839.08	33.42	0.00	13,624.92
EXPENDITURE SUMMARY						
625-MUNICIPAL COURT BLDG	10,082.00	0.00	2,784.99	27.62	0.00	7,297.01
626-MUNICIPAL CRT TECHNO	28,471.00	(4,904.52)	2,252.48	7.91	0.00	26,218.52
627-MUN COURT JUDICIAL	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL EXPENDITURES ***	38,553.00	(4,904.52)	5,037.47	13.07	0.00	33,515.53
*** TOTAL PROFIT / (LOSS) ***	(18,089.00)	7,082.65	1,801.61	9.96-	0.00	(19,890.61)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

129-LIBRARY GRANT/DONATION
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	1,150.00	0.00	0.00	0.00	0.00	1,150.00
430-USE OF MONEY AND PROP	4,500.00	350.34	1,922.49	42.72	0.00	2,577.51
440-DONATIONS FROM PRIVAT	0.00	0.00	12.00	0.00	0.00	(12.00)
*** TOTAL REVENUES ***	5,650.00	350.34	1,934.49	34.24	0.00	3,715.51
EXPENDITURE SUMMARY						
624-LIBRARY	0.00	0.00	4,311.40	0.00	0.00	(4,311.40)
*** TOTAL EXPENDITURES ***	0.00	0.00	4,311.40	0.00	0.00	(4,311.40)
*** TOTAL PROFIT / (LOSS) ***	5,650.00	350.34	(2,376.91)	42.07-	0.00	8,026.91

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

200-ROADWAY IMPACT FEE FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
420-ASSESSMENTS	36,480.00	1,272.00	14,166.00	38.83	0.00	22,314.00
*** TOTAL REVENUES ***	36,480.00	1,272.00	14,166.00	38.83	0.00	22,314.00
EXPENDITURE SUMMARY						
631-ROADWAY IMPACT FEE	30,000.00	0.00	8,910.00	129.70	30,000.00	(8,910.00)
*** TOTAL EXPENDITURES ***	30,000.00	0.00	8,910.00	129.70	30,000.00	(8,910.00)
*** TOTAL PROFIT / (LOSS) ***	6,480.00	1,272.00	5,256.00	381.85-	(30,000.00)	31,224.00

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

210-TRANSPORTATION FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
340-CHARGES FOR SERVICES	793,698.00	66,549.54	331,584.23	41.78	0.00	462,113.77
430-USE OF MONEY AND PROP	2,500.00	4,953.06	28,848.11	153.92	0.00	(26,348.11)
470-PROCEEDS GEN LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	796,198.00	71,502.60	360,432.34	45.27	0.00	435,765.66
EXPENDITURE SUMMARY						
632-TRANSPORTATION	783,442.04	473,072.42	540,671.61	71.35	18,285.00	224,485.43
*** TOTAL EXPENDITURES ***	783,442.04	473,072.42	540,671.61	71.35	18,285.00	224,485.43
*** TOTAL PROFIT / (LOSS) ***	12,755.96	(401,569.82)	(180,239.27)	556.33-	(18,285.00)	211,280.23

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

300-MUNICIPAL DRAINAGE UTILIT
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	0.00	0.00	0.00	0.00	0.00	0.00
340-CHARGES FOR SERVICES	500,760.00	41,513.03	206,792.11	41.30	0.00	293,967.89
430-USE OF MONEY AND PROP	0.00	0.00	0.00	0.00	0.00	0.00
460-PROCEEDS GEN FIXED AS	0.00	0.00	0.00	0.00	0.00	0.00
470-PROCEEDS GEN LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	500,760.00	41,513.03	206,792.11	41.30	0.00	293,967.89
EXPENDITURE SUMMARY						
750-MUNICIPAL DRAINAGE	464,226.88	0.00	116,604.43	25.12	0.00	347,622.45
*** TOTAL EXPENDITURES ***	464,226.88	0.00	116,604.43	25.12	0.00	347,622.45
*** TOTAL PROFIT / (LOSS) ***	36,533.12	41,513.03	90,187.68	246.87	0.00	(53,654.56)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

320-SANITATION FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
310-TAXES	250,000.00	32,211.39	85,749.74	34.30	0.00	164,250.26
340-CHARGES FOR SERVICES	1,550,000.00	136,302.42	679,807.67	43.86	0.00	870,192.33
*** TOTAL REVENUES ***	1,800,000.00	168,513.81	765,557.41	42.53	0.00	1,034,442.59
EXPENDITURE SUMMARY						
721-SANITATION/GARBAGE	1,768,700.00	135,895.62	720,426.82	40.73	0.00	1,048,273.18
*** TOTAL EXPENDITURES ***	1,768,700.00	135,895.62	720,426.82	40.73	0.00	1,048,273.18
*** TOTAL PROFIT / (LOSS) ***	31,300.00	32,618.19	45,130.59	144.19	0.00	(13,830.59)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

340-PUBLIC UTILITIES FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
320-PERMITS AND LICENSES	1,200.00	425.00	475.00	39.58	0.00	725.00
330-INTERGOVERNMENTAL REV	0.00	0.00	0.00	0.00	0.00	0.00
340-CHARGES FOR SERVICES	9,683,000.00	797,949.14	4,072,301.86	42.06	0.00	5,610,698.14
420-ASSESSMENTS	52,000.00	1,375.00	35,868.12	68.98	0.00	16,131.88
430-USE OF MONEY AND PROP	123,500.00	36,962.35	103,708.51	83.97	0.00	19,791.49
450-INTERFUND OPERATING T	0.00	0.00	0.00	0.00	0.00	0.00
460-PROCEEDS GEN FIXED AS	1,000.00	117.23	814.44	81.44	0.00	185.56
470-PROCEEDS GEN LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	9,860,700.00	836,828.72	4,213,167.93	42.73	0.00	5,647,532.07
EXPENDITURE SUMMARY						
701-UTILITIES ADMINISTRAT	480,633.00	36,939.70	196,709.31	40.93	0.00	283,923.69
706-WASTEWATER TREATMENT	673,543.00	56,261.28	254,022.23	38.30	3,957.00	415,563.77
708-UTILITY DISTRIBUTION/	1,670,098.00	162,160.90	876,744.45	52.53	633.17	792,720.38
709-UTILITIES NON-DEPARTM	6,928,669.97	180,613.80	2,236,290.14	32.28	0.00	4,692,379.83
*** TOTAL EXPENDITURES ***	9,752,943.97	435,975.68	3,563,766.13	36.59	4,590.17	6,184,587.67
*** TOTAL PROFIT / (LOSS) ***	107,756.03	400,853.04	649,401.80	598.40	(4,590.17)	(537,055.60)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

345-UTILITY IMPACT FEE FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
340-CHARGES FOR SERVICES	205,000.00	12,000.00	121,500.00	59.27	0.00	83,500.00
*** TOTAL REVENUES ***	205,000.00	12,000.00	121,500.00	59.27	0.00	83,500.00
EXPENDITURE SUMMARY						
592-NON-DEPARTMENTAL	125,000.00	0.00	0.00	100.00	125,000.00	0.00
*** TOTAL EXPENDITURES ***	125,000.00	0.00	0.00	100.00	125,000.00	0.00
*** TOTAL PROFIT / (LOSS) ***	80,000.00	12,000.00	121,500.00	4.38-	(125,000.00)	83,500.00

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

350-AIRPORT FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	4,000.00	0.00	0.00	0.00	0.00	4,000.00
340-CHARGES FOR SERVICES	410,500.00	30,984.16	170,899.44	41.63	0.00	239,600.56
420-ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00
430-USE OF MONEY AND PROP	15,000.00	1,289.90	7,119.79	47.47	0.00	7,880.21
440-DONATIONS FROM PRIVAT	0.00	0.00	0.00	0.00	0.00	0.00
450-INTERFUND OPERATING T	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	429,500.00	32,274.06	178,019.23	41.45	0.00	251,480.77
EXPENDITURE SUMMARY						
732-AIRPORT OPERATIONS DE	427,328.00	21,583.08	168,997.68	39.55	0.00	258,330.32
*** TOTAL EXPENDITURES ***	427,328.00	21,583.08	168,997.68	39.55	0.00	258,330.32
*** TOTAL PROFIT / (LOSS) ***	2,172.00	10,690.98	9,021.55	415.36	0.00	(6,849.55)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

370-CEMETERY OPERATING FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	0.00	0.00	0.00	0.00	0.00	0.00
340-CHARGES FOR SERVICES	107,000.00	6,034.00	15,719.00	14.69	0.00	91,281.00
430-USE OF MONEY AND PROP	4,300.00	150.00	395.00	9.19	0.00	3,905.00
440-DONATIONS FROM PRIVAT	0.00	0.00	0.00	0.00	0.00	0.00
450-INTERFUND OPERATING T	15,000.00	0.00	5,435.28	36.24	0.00	9,564.72
460-PROCEEDS GEN FIXED AS	86,000.00	6,685.20	14,491.80	16.85	0.00	71,508.20
*** TOTAL REVENUES ***	212,300.00	12,869.20	36,041.08	16.98	0.00	176,258.92
EXPENDITURE SUMMARY						
761-CEMETERY OPERATING DE	212,167.00	14,295.13	68,306.10	32.19	0.00	143,860.90
*** TOTAL EXPENDITURES ***	212,167.00	14,295.13	68,306.10	32.19	0.00	143,860.90
*** TOTAL PROFIT / (LOSS) ***	133.00	(1,425.93)	(32,265.02)	259.41-	0.00	32,398.02

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

382-FLEET SERVICES OPERATING
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
340-CHARGES FOR SERVICES	694,668.00	0.00	347,334.00	50.00	0.00	347,334.00
420-ASSESSMENTS	0.00	3,518.76	3,518.76	0.00	0.00	(3,518.76)
430-USE OF MONEY AND PROP	0.00	0.00	0.00	0.00	0.00	0.00
450-INTERFUND OPERATING T	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	694,668.00	3,518.76	350,852.76	50.51	0.00	343,815.24
EXPENDITURE SUMMARY						
517-FlEET SERVICES	694,668.00	44,906.94	288,825.63	43.70	14,765.41	391,076.96
*** TOTAL EXPENDITURES ***	694,668.00	44,906.94	288,825.63	43.70	14,765.41	391,076.96
*** TOTAL PROFIT / (LOSS) ***	0.00	(41,388.18)	62,027.13	0.00	(14,765.41)	(47,261.72)

FINANCIAL STATEMENT
AS OF: FEBRUARY 29TH, 2020

384-FLEET REPLACEMENT FUND
FINANCIAL SUMMARY

ACCT # ACCOUNT NAME	ANNUAL BUDGET	CURRENT PERIOD	Y-T-D ACTUAL	% OF BUDGET	Y-T-D ENCUMB.	BUDGET BALANCE
REVENUE SUMMARY						
330-INTERGOVERNMENTAL REV	0.00	0.00	0.00	0.00	0.00	0.00
340-CHARGES FOR SERVICES	538,922.00	0.00	134,730.50	25.00	0.00	404,191.50
420-ASSESSMENTS	0.00	0.00	0.00	0.00	0.00	0.00
430-USE OF MONEY AND PROP	0.00	767.06	7,699.74	0.00	0.00	(7,699.74)
450-INTERFUND OPERATING T	0.00	0.00	0.00	0.00	0.00	0.00
460-PROCEEDS GEN FIXED AS	0.00	0.00	1,520.00	0.00	0.00	(1,520.00)
470-PROCEEDS GEN LONG TER	0.00	0.00	0.00	0.00	0.00	0.00
*** TOTAL REVENUES ***	538,922.00	767.06	143,950.24	26.71	0.00	394,971.76
EXPENDITURE SUMMARY						
518-EQUIPMENT REPLACEMENT	1,298,003.00	95,505.78	1,136,038.50	119.53	415,485.61	(253,521.11)
*** TOTAL EXPENDITURES ***	1,298,003.00	95,505.78	1,136,038.50	119.53	415,485.61	(253,521.11)
*** TOTAL PROFIT / (LOSS) ***	(759,081.00)	(94,738.72)	(992,088.26)	185.43	(415,485.61)	648,492.87

Attachment C

COUNCIL REPORT

CHECKS POSTED IN FEBRUARY 2019

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
NON-DEPARTMENTAL	GENERAL FUND	AFLAC	AFLAC FEB. 2020 INVOICE	1,878.57
		CLIFFORD, PENNY CHRISTINE c/o TX CHILD	CAUSE # 12-1678-FC4	253.20
			CAUSE # 12-1678-FC4	253.20
		DEBORAH B LANGEHENNING	SHELTON CASE NO. 18-11452	827.54
			SHELTON CASE NO. 18-11452	827.54
		HERRERA, EDITH D %ARIZONA SUPPORT PAYM	VINCENT CLIFFORD CS FOR DE	237.46
			VINCENT CLIFFORD CS FOR DE	237.46
		MISCELLANEOUS NAIVAR, THOMAS LEE	Bond Refund:E0022555 -01	97.00
		ZAMORA, SAMIR	Cash Refund:E0017376 -01	50.00
		LOPEZ, SHUREEM	01-0436 D AVILES CHILD SUP	26.31
			01-0436 D AVILES CHILD SUP	26.31
		McCREARY, VESELKA, BRAGG & ALLEN PC	CC FEES- DEC 2019	71.13
			CC FEES-DEC 2019	948.86
			CC FEES-JAN 2020	1,133.75
		NATIONWIDE RETIREMENT SOLUTIONS	NATIONWIDE CONTRIBUTIONS	2,203.06
			NATIONWIDE CONTRIBUTIONS	2,203.06
		PRE-PAID LEGAL SERVICES, INC. DBA LEGA	PRE-PAID LEGAL NOV. 2019	250.20
		SHOAF, DA'SHINIKQUE SHI'JUAN	STEPHFONE JONES	128.31
			STEPHFONE JONES	128.31
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	16,717.58
			HEALTH PREMIUMS	1,323.34
		CITIZENS NATIONAL BANK	FEDERAL WITHHOLDING	23,912.84
			FEDERAL WITHHOLDING	24,637.96
			FICA CONTRIBUTIONS AND MAT	16,851.23
			FICA CONTRIBUTIONS AND MAT	17,089.30
			MEDICARE CONTRIB AND MATCH	3,940.98
			MEDICARE CONTRIB AND MATCH	3,996.73
		TAYLOR ECONOMIC DEV.CORP.	FEB 2020 SALES TAX ALLOCAT	126,933.20
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TEDC TMRS CONT FEB 2020	3,273.53
			TMRS CONTRIBUTIONS	19,673.04
			TMRS CONTRIBUTIONS	19,899.04
		UNITED WAY OF WILLIAMSON COUNTY	UNITED WAY CONTRIBUTIONS	70.00
			UNITED WAY CONTRIBUTIONS	70.00
		UNUM LIFE INS CO OF AMERI	UNUM LIFE INS. PAYABLE	759.02
		TAYLOR PROFESSIONAL FIREFIGHTER ASSOCI	ACCT #2091015 TAYLOR FF AS	613.00
		KIRK, SARA DENISE	01-0282 SHANE NEWELL CHILD	138.46
			01-0282 SHANE NEWELL CHILD	138.46
		LOPEZ, NANCY C/O TX CHILD SUPPORT SDU	D1FM10000631	227.26
			D1FM10000631	227.26
		ICMA-RC PLAN SPONSOR SERVICES	ICMA-RC CONTRIBUTIONS	1,202.69
			ICMA-RC CONTRIBUTIONS	1,202.69
		SUN LIFE ASSURANCE COMPANY	DENTAL PAYABLE	2,599.86
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	257.76
			TOTAL:	297,536.50
CITY COUNCIL	GENERAL FUND	HEB CREDIT RECEIVABLES	STRATEGIC PLANNING SUPPLIE	22.42
		MUNICIPAL CODE CORP.	ELECTRONIC UPDATE PAGES/IM	1,822.00
		VERIZON WIRELESS	CELL PHONE	168.00
		WAL-MART COMMUNITY/GEMB	STRATEGIC PLANNING SUPPLIE	12.35
			COUNCIL SNACKS	10.56
		WALLER LANSDEN DORTCH & DAVIS, LLP	4TH STREET PAVING	6,315.13
		WILLIAMSON COUNTY ELECTIONS DEPARTMENT	LOCAL OPTION VERIFICATION	397.50
		APPLEBEE'S	STRATEGIC PLANNING FOOD 1S	227.26
			STRATEGIC PLANNING FOOD 2N	135.51
		HEJL & SCHROEDER, P.C.	LEGAL SERVICES	7,327.50
			TOTAL:	16,438.23

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
CITY MANAGEMENT	GENERAL FUND	EMBASSY SUITES - FRISCO	ELECTION LAW SEMINAR	177.21
			ELECTION LAW SEMINAR	374.42
		HEB CREDIT RECEIVABLES	DIRECTOR'S RETREAT	8.03
			DIRECTOR'S RETREAT	27.20
		LINCOLN	LTD MARCH 2020 INV.	90.45
		MEXICAN SUGAR	ELECTION LAW SEMINAR	45.05
		NAME BADGE PRODUCTIONS LLC	TML REGION X MEETING	67.28
		OFFICE DEPOT CORPORATION	TML MEETING SUPPLIES	61.09
			INK	195.32
			6PK DOCUMENT COVERS	43.10
			GOLD CERTIFICATES	39.96
		UNITED STATES POSTAL SERV	SANTA CLARA CONTRACT MAILI	1.40
		RICK ROBINSON, INC.	DIRECTOR'S RETREAT	3,389.01
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	3,941.96
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	1,103.07
			FICA CONTRIBUTIONS AND MAT	1,035.49
			MEDICARE CONTRIB AND MATCH	257.97
			MEDICARE CONTRIB AND MATCH	242.17
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	2,366.24
			TMRS CONTRIBUTIONS	2,225.43
		CHILI'S - FRISCO	ELECTION LAW SEMINAR	30.09
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	87.54
		VERIZON WIRELESS	CELL PHONE	168.00
			IPAD	30.00
		CRACKER BARREL	ELECTION LAW SEMINAR	28.97
		EL CORRAL LOZANO	AGENDA UPDATE W/MAYOR RYDE	21.87
			AGENDA UPDATE W/MPT ARIOLA	19.51
		LOPEZ, ROCIO	OFFICE TABLE FOR CMO	32.38
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	164.63
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	23.36
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	16,318.41
PUBLIC INFORMATION	GENERAL FUND	DATAPROSE LLC	NOV/DEC 2019 & JAN 2020 NE	2,988.00
			FEBRUARY 2020 NEWSLETTER	996.00
		LINCOLN	LTD MARCH 2020 INV.	13.16
		SHI GOVERNMENT SOLUTIONS	ADOBE STOCK	1,879.76
			CREATIVE CLOUD	1,879.76
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	615.11
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	125.90
			FICA CONTRIBUTIONS AND MAT	125.90
			MEDICARE CONTRIB AND MATCH	29.44
			MEDICARE CONTRIB AND MATCH	29.44
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	262.35
			TMRS CONTRIBUTIONS	262.35
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	11.29
		VERIZON WIRELESS	CELL PHONE	84.00
		OSBORNE, STACEY FORD	FEB. 2020 PIO SERVICES	5,135.00
		JUST CANDY	REALTOR TOUR	193.94
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	25.85
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	3.96
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	14,681.42
HUMAN RESOURCES	GENERAL FUND	TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 HR	0.24
		LLOYD GOSSELINK ROCHELLE & TOWNSEND, P	CIVIL SERVICE INVESTIGATIO	933.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			CIVIL SERVICE INVESTIGATIO	379.00
			CIVIL SERVICE INVESTIGATIO	14,272.05
		LINCOLN	LTD MARCH 2020 INV.	30.50
		OFFICE DEPOT CORPORATION	CHRIS PRINTER INK	97.66
			LEGAL PADS	5.39
			LEGAL PADS	7.29
		SHI GOVERNMENT SOLUTIONS	ADOBE PRO	189.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	615.11
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	283.69
			FICA CONTRIBUTIONS AND MAT	283.69
			MEDICARE CONTRIB AND MATCH	66.35
			MEDICARE CONTRIB AND MATCH	66.35
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	614.23
			TMRS CONTRIBUTIONS	614.23
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	26.20
		VERIZON WIRELESS	CELL PHONE	42.00
		COMPLIANCE ASSOCIATES MANAGEMENT, LP	RANDOM /MICHAEL MCINTIRE	50.00
			RANDOM /VINCENT CLIFFORD	50.00
			RANDOM /RONALD FAUL	68.00
			RANDOM /JASON CULP	50.00
		WORKERS ASSISTANCE PROGRAM, INC.	JAN. 2020 EAP SERVICES	277.89
		WAGE WORKS, INC. DBA CONEXIS	JAN. 2020 COBRA SERVICES	25.00
		VERRANEAULT, AMBER	REIMB. HEALTH FAIR DECORAT	30.31
			REIMB. HEALTH FAIR DECORAT	25.94
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	51.70
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	7.92
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	19,182.95
FINANCIAL SERVICES	GENERAL FUND	MAYER ENTERPRISES, INC. DBA: BCT HOUST	J. RESENDEZ BUSINESS CARDS	11.35
		DOCUMENT ENGINE LLC	FY 19-20 BUDGET BOOKS	1,555.50
		LINCOLN	LTD MARCH 2020 INV.	73.47
		OFFICE DEPOT CORPORATION	NOTARY STAMP - J. BROCKMAN	27.99
		SHI GOVERNMENT SOLUTIONS	ADOBE PRO	189.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	2,460.44
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	675.15
			FICA CONTRIBUTIONS AND MAT	722.34
			MEDICARE CONTRIB AND MATCH	157.89
			MEDICARE CONTRIB AND MATCH	168.94
		STAPLES BUSINESS CREDIT	STAPLES MEMBERSHIP	299.00
			HP950XL/951 4/PK	114.77
			SALES TAX CREDIT	8.75-
		TAYLOR PRESS	NOTICE FOR EQUIP & VEHICLE	56.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	1,474.08
			TMRS CONTRIBUTIONS	1,572.42
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	62.85
		VERIZON WIRELESS	CELL PHONE	42.00
		DAHILL DBA: XEROX BUSINESS SOLUTIONS	X-PHASER 4622	46.95
		THRYV, INC.	YELLOW PAGES AD	15.00
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	129.25
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	19.80
		PATTERSON CAPITAL MANAGEMENT DBA PATTE	INVESTMENT SERVICES FEB. 2	2,000.00
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	11,885.65
MUNICIPAL COURT	GENERAL FUND	AT&T	MUNICIPAL COURT	194.23

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		BRINKS, INC.	JAN. BRINKS	736.52
			JAN. FSC	66.29
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 MUNICIPAL COU	3.78
		TYLER TECHNOLOGIES, INC	COURT ONLINE	100.00
		LINCOLN	LTD MARCH 2020 INV.	42.92
		LUBY'S HOUSTON	CLERK SEMINAR	18.64
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	82.13
		SHI GOVERNMENT SOLUTIONS	ADOBE PRO	189.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	2,460.44
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	493.97
			FICA CONTRIBUTIONS AND MAT	504.57
			MEDICARE CONTRIB AND MATCH	115.54
			MEDICARE CONTRIB AND MATCH	118.01
		TAYLOR OFFICE PRODUCTS INC	FILE JACKET DEFENDANTS CAS	1,090.80
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	851.82
			TMRS CONTRIBUTIONS	873.91
		TRANSUNION RISK AND ALTERNATIVE DATA S	TLO LOCATOR JAN 2020	100.00
		ATMOS ENERGY	NATURAL GAS-109 W. 5TH	63.44
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	33.35
		VERIZON WIRELESS	CELL PHONE	42.00
			IPAD	60.00
		WALTON, ESTHER	WARRANT ROUNDUP	114.71
		CONSTABLE MARTY RUBLE	WARRANT SERVED - J. DIMAS	50.00
			WARRANT SERVED - J. VELAZQ	50.00
		BEST BUY	IPAD COVER/KEYBOARD	126.64
		NEOPOST USA INC	MC POSTAGE LEASE	52.55
		PAPPASITO'S CANTINA	CLERK SEMINAR	38.92
		CINTAS CORP DBA FIRST AID & SAFETY	MEDICAL SUPPLIES-109 W. 5T	26.46
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	103.40
		WHEATON, YOLANDA DBA: ASAP TRANSLATORS	COURT INTERPRETER JUV. CAS	351.04
		HEJL & SCHROEDER, P.C.	MUNICIPAL COURT SERVICES	4,305.00
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	15.84
			TOTAL:	13,475.92
DEVELOPMENT SERVICES	GENERAL FUND	PROGRESSIVE WASTE SOLUTIONS DBA WC OF	144 2ND AVE/1 30, 1 40 CLE	692.87
		LINCOLN	LTD MARCH 2020 INV.	124.29
		OFFICE DEPOT CORPORATION	M. HICKS OFFICE CHAIR	279.99
			FRONT OFFICE SUPPLIES	18.63
			PRINTER TONER	19.89
			OFFICE SUPPLIES	133.54
			INK FOR FRONT PRINTERS	196.73
		SIRLOIN STOCKADE	CHAMBER LUNCH-T YANTIS	10.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	4,305.77
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	1,208.60
			FICA CONTRIBUTIONS AND MAT	1,208.11
			MEDICARE CONTRIB AND MATCH	282.67
			MEDICARE CONTRIB AND MATCH	282.56
		TAYLOR PRESS	LANDSCAPE RFP	63.00
			LANDSCAPE RFP	63.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	2,549.06
			TMRS CONTRIBUTIONS	2,548.05
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	108.88
		VERIZON WIRELESS	CELL PHONE	210.00
			IPADS	60.00
		WAL-MART COMMUNITY/GEMB	ANALOG PHONE-WHEN INTERNET	16.21
		HARRISON, COLIN	REIMBURSE FOR APA MEMBERSH	236.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		NATIONAL TOWN BUILDERS ASSOCIATION	T. YANTIS NTBA CONFERENCE	700.62
		SOUTH CENTRAL PLANNING & DEV. COMMISSI	MPN JANUARY 2020	875.00
		EILEEN MERRIT INC. DBA ATS ENGINEERS,	ATS PLAN REVIEW - FEB. 202	2,340.00
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	206.80
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	31.68
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.23
			TOTAL:	18,792.18
MAIN STREET PROGRAM 00	GENERAL FUND	LINCOLN	LTD MARCH 2020 INV.	15.50
		OFFICE DEPOT CORPORATION	PUBLIC ARTS SUPPLIES	50.83
			PUBLIC ARTS SUPPLIES	41.89
			PUBLIC ARTS SUPPLIES	53.96
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	615.11
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	148.33
			FICA CONTRIBUTIONS AND MAT	148.33
			MEDICARE CONTRIB AND MATCH	34.69
			MEDICARE CONTRIB AND MATCH	34.69
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	309.09
			TMRS CONTRIBUTIONS	309.09
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	13.21
		VERIZON WIRELESS	CELL PHONE	42.00
		LUIGI'S ITALIAN RESTAURANT	MAIN ST. MGR TRAINING - EL	10.15
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	25.85
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	3.96
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	1,876.89
CD-MOODY MUSEUM	GENERAL FUND	ADT SECURITY SERVICES INC	MOODY ALARM	54.11
			MOODY ALARM SYSTEM-114 W.	154.44
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	195.72
		ATMOS ENERGY	NATURAL GAS-114 W. 9TH ST	59.01
		AT&T U-VERSE	INTERNET	55.16
			TOTAL:	518.44
PUBLIC LIBRARY	GENERAL FUND	AT&T	LIBRARY	331.31
		MAYER ENTERPRISES, INC. DBA: BCT HOUST	OFFICE SUPPLIES	17.30
		DEMCO, INC.	OFFICE SUPPLIES	286.23
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 LIBRARY	11.38
		INGRAM BOOK COMPANY	Books	126.67
			Books	1,088.02
			Books	53.81
			Books	314.53
		KOETTER FIRE PROTECTION OF AUSTIN, LLC	FIRE MONITORING SERVICE	99.00
		LINCOLN	LTD MARCH 2020 INV.	59.78
		MIDWEST TAPE	DVD'S	113.95
		RECORDED BOOKS, INC.	AUDIO BOOKS	280.20
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	797.02
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	1,845.33
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	612.60
			FICA CONTRIBUTIONS AND MAT	621.56
			MEDICARE CONTRIB AND MATCH	143.26
			MEDICARE CONTRIB AND MATCH	145.36
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	1,282.86
			TMRS CONTRIBUTIONS	1,301.54
		ATMOS ENERGY	NATURAL GAS - 801 VANCE ST	143.26
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	51.55

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		VERIZON WIRELESS	CELL PHONE	42.00
		TEXAS LIBRARY ASSOCIATION	TLA ANNUAL CONF REG K. ELL	355.00
			TLA ANNUAL CONF REG G. NEE	355.00
		AT&T U-VERSE	INTERNET	57.10
		DAHILL DBA: XEROX BUSINESS SOLUTIONS	PHOTOGRAPHIC EQUIPMENT SER	41.25
			PHOTOGRAPHIC EQUIPMENT SER	41.25
			MONTHLY MAINTENANCE FEE	41.25
		CHARTER COMMUNICATIONS HOLDINGS, LLC D	INTERNET	127.34
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	103.40
		FORD AUDIO-VIDEO SYSTEMS, LLC.	CRESTRON AV SYSTEM	23,510.00
			INSTALLATION	16,272.00
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	15.84
			TOTAL:	50,687.95
FIRE DEPARTMENT	GENERAL FUND	AADVANTAGE LAUNDRY SYSTEMS, INC.	REPAIR OF WASHER EXTRACTOR	175.00
			TUBE FOR WASHER/EXTRACTOR	23.92
		AT&T	CITY HALL (CIVIL DEF)	33.71
			VICTORIA STATION	121.81
			FIRE DEPT	164.10
		AUGUST INDUSTRIES INC.	QUARTERLY AIR TESTING	351.50
		METRO FIRE APPARATUS SPECIALISTS, INC	UPFIT & INSTALL ITEMS	4,640.00
			STRAP FOR E2 TIC	69.00
		BOUND TREE MEDICAL LLC	INFANT RESUSCITATOR	14.96
			MEDICAL SUPPLIES	16.20
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 FIRE DEPT	4.57
		EMERGENCY MANAGEMENT ASSOC. OF TEXAS	MEMBERSHIP RENEWAL	150.00
		FED EX	FED EX SHIPPING	51.56
		HEB CREDIT RECEIVABLES	KITCHEN SUPPLIES	10.73
		LINCOLN	LTD MARCH 2020 INV.	344.98
		MY-LOR, INC	E2 KNOX TAG	8.84
		TOUCH 4WASH	CAR WASH - COPELAND	8.00
			CAR WASH- COPELAND	8.00
			CAR WASH -BAUM	8.00
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	664.16
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	13,532.34
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	3,434.90
			FICA CONTRIBUTIONS AND MAT	3,356.31
			MEDICARE CONTRIB AND MATCH	803.32
			MEDICARE CONTRIB AND MATCH	784.94
		TEXAS DEPT OF PUBLIC SAFETY	CLASS B LICENSE COZZENS	11.00
		TERRY'S BODY SHOP INC	BUFFING FOR E2	124.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	7,559.21
			TMRS CONTRIBUTIONS	7,395.36
		TIME WARNER CABLE DBA SPECTRUM	INTERNET	339.91
		TRACTOR SUPPLY COMPANY	ITEMS FOR E2	28.86
			STRAPS & COUPLER FOR NEW T	59.98
		TRAFFIC SAFETY WAREHOUSE	LED FLARES	1,359.55
		ATMOS ENERGY	NATURAL GAS-200 WASHBURN	129.53
			NATURAL GAS-705 CARLOS PAR	85.86
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	296.96
		VERIZON WIRELESS	CELL	207.35
			AIRCARDS	683.84
		THE FIRE STORE.COM	TRAFFIC ASSITANCE TOOLS	835.11
		AWARD CENTER	PATS	41.96
		DONUT PALACE	OFFICER MEETING	11.00
		AMAZON.COM	RED TABLECLOTH	4.09

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			LOG BOOKS	46.42
		HAYDAY, INC DBA: CTWP	MONTHLY COPIER AGREEMENT	35.84
		MUNICIPAL EMERGENCY SERVICES, INC	SCBA BOTTLES	841.11
			BUNKER BOOTS - SORRICK	318.60
		SOUTHERN SAFETY SALES, INC	MEDICAL GLOVES	247.87
		AT&T U-VERSE	INTERNET/CABLE	149.68
		LOWE'S HOME CENTERS INC	ITEMS FOR E2	221.22
		DOLLAR TREE STORES, INC	BIRTHDAY CARDS	3.00
		DREAMSEATS LLC	PART TO FIX RECLINER STATI	35.00
		PINNACLE PEAK HOLDING CORPORATION DBA	REPAIR OF 2 HEADSETS	493.58
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	594.55
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	95.04
			TOTAL:	51,036.33
POLICE DEPARTMENT	GENERAL FUND	AT&T	POLICE DEPT	189.23
			INTERNET	1,481.60
			TELEPHONE	376.36
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 POLICE	16.43
		G T DISTRIBUTORS, INC	AMMO PURCHASE	1,499.79
			AMMO PURCHASE	1,015.32
			AMMO PURCHASE	659.04
		LINCOLN	LTD MARCH 2020 INV.	536.58
		M & M FOOD MART	CASE WATER VOCA	5.99
		PITNEY BOWES	PITNEY BOWES 12/3/19-3/2/2	178.80
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	770.02
		SAM HOUSTON STATE UNIVERSITY DBA SHSU.	CMDR. BRANSON STAFF LEADER	295.00
		SHI GOVERNMENT SOLUTIONS	CREATIVE CLOUD	939.88
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	23,374.18
			TERM/ JAN-FEB EMPONLY/RING	1,230.22-
			ADD/ JAN-FEB EMP-CHILD/RIN	1,796.78
			TERM - BETH WILKES	767.44-
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	5,442.45
			FICA CONTRIBUTIONS AND MAT	5,823.64
			MEDICARE CONTRIB AND MATCH	1,272.81
			MEDICARE CONTRIB AND MATCH	1,361.99
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	11,912.65
			TMRS CONTRIBUTIONS	12,628.04
		TEXAS VICTIM SERVICES ASSOCIATION	VOCA MEMBERSHIP RENEWAL	40.00
		TIME WARNER CABLE DBA SPECTRUM	INTERNET SERVICE-FEBRUARY	343.40
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	460.63
		VERIZON WIRELESS	CELL	578.97
			AIRCARDS	719.69
		WAL-MART COMMUNITY/GEMB	SNACKS FOR VOCA SERVICES	48.93
			VOCA- ZIPLOCK BAGS/STORAGE	58.00
			PD- LYSOL CANS/AIR FRESHEN	33.82
		WILKES, BETH	B. WILKES SERVICES	130.00
			B. WILKES SERVICES	650.00
		OLLE NETWORK TECH CONSULTANTS DBA ON	FEB 2020 - MONTHLY IT SUPP	6,769.84
		QUETEL CORPORATION	EVIDENCE TRAQ CLOUD STORAG	3,500.00
		TEXAS POLICE CHIEFS ASSOCIATION	FTO TRAINING R. RINGOLD	395.00
		SYMBOLARTS, LLC	SYMBOLARTS, LLC	62.95
		ITUNES STORE	ICLOUD STORAGE	0.99
		AMAZON.COM	EVIDENCE MEDIUM BOXES	57.34
			PLANNERS FOR SGTS	87.44
			SUGAR CANNISTERS X 12	26.78
			SCANNERS -LAGRONE, CID	379.98

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			9X12 ENVELOPES FOR EVIDENC	23.84
		GUNGEAR	GUNGEAR AMMO PURC	1,080.96
		SHOPCPR	CPR TRAINING MANUALS	98.49
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	956.45
			ADJ/ EMP-CHILD/ R.RINGOLD	38.76
		CIT BANK, N.A DBA AVAYA FINANCIAL SERV	AVAYA SOFTWARE	511.39
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	146.52
			TOTAL:	86,779.09
ANIMAL CONTROL	GENERAL FUND	AT&T	ANIMAL CONTROL	40.99
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 ANIMAL CONTRO	4.35
		LINCOLN	LTD MARCH 2020 INV.	26.69
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	280.96
		ROSERUSH SERVICES, LLC	SHELTERPRO RENEWAL	595.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	615.11
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	264.39
			FICA CONTRIBUTIONS AND MAT	261.10
			MEDICARE CONTRIB AND MATCH	61.83
			MEDICARE CONTRIB AND MATCH	61.06
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	551.19
			TMRS CONTRIBUTIONS	544.33
		TEXAS ANIMAL CONTROL ASSOCIATION	MEMBERSHIP - S. PERIO	50.00
		TRACTOR SUPPLY COMPANY	ACO- DEODORIZER/GOOF OFF	30.97
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	23.01
		VERIZON WIRELESS	CELL PHONE	126.00
		WAL-MART COMMUNITY/GEMB	ACO SUPPLIES PURCHASE	161.74
		CUBICLE KEYS	KEYS FOR FILING CABINET	25.20
		AT&T U-VERSE	INTERNET	57.10
		GALLS PARENT HOLDINGS, LLC.	S. PERIO UNIFORM PANTS&BOO	402.74
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	25.85
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	7.92
			TOTAL:	4,217.53
STREETS & GROUND MAINT	GENERAL FUND	AT&T	PUBLIC WORKS	239.32
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 STREETS/GROUN	5.16
		THE LEVY COMPANY, INC.	SCHOOL ZONE FLASHING	624.25
		LINCOLN	LTD MARCH 2020 INV.	173.37
		MOSS & MOSS INC. #4000	ST,GR/MARKING PAINT 126320	15.63
			ST,GR/PAINT & P SUPPLIES12	22.16
			ST,GR/KEYS 128045	3.50
			ST,GR/GLOVES 128385	37.97
			E 4TH WELCOME SIGN/GFCI EL	21.14
			STREET SHOP/HEATER FUEL129	45.98
			ST,GR/MISC HARDWARE 129671	4.54
			512 MURPHY ST/GATE INSTALL	71.22
			ST,GR/SLIP,PIPE 130062	3.29
			ST,GR/PAINT& P SUPPLIES 13	44.06
			ST,GR/KEYS, KEY TAGS 13027	27.85
			ST,GR/CLAMP,HARDWARE 13067	1.92
			BPICKETT&CHANDLER/STOP SIG	8.38
			ST,GR/PAINT,P SUPPLIES 157	53.11
			ST,GR/HARDWARE 158009	2.88
			ST,GR/FOAM BRUSH 158009	3.56
			ST,GR/MISC HARDWARE 160100	2.88
			ST,GR/2 PUSH BROOMS 160658	35.98
			ST,GR/PINESOL, GLOVES 1613	27.97

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			ST,GR/BROOM 161764	16.19
			ST,GR/DISPOSIBLE GLOVES 16	12.99
			ST,GR/PLIER SET 162719	22.49
			ST,GR/GLOVES 163760	19.98
			CEM/MOP,SOAP 163784	18.43
			ST,GR/CLEAN SUPPLIES 1641	12.99
			ST,GR/GLOVES 164339	9.99
			ST,GR/DRILL BITS 164339	4.49
			ST,GR/SLIP, PIPE 164446	9.29
			ST,GR/CUT TOOL, HAMMER 164	26.98
			ST,GR/1/4" ARBOR 164797	3.59
			ST,GR/CABLE TIES,BUFFPAD16	12.67
			ST,GR/DAWN SOAP 164797	4.04
			ST,GR/STAPLE GUN, STAPLES	32.38
			ST,GR/5PK GLOVES 164851	19.98
			ST,GR/SAW BLADE 164899	8.97
			ST,GR/COUPLINGS, NIPPLE 16	7.53
			ST,GR/WELD KIT 165144	5.39
			ST,GR/ SEAL TAPE 165144	0.89
			ST,GR/ SHRUB NOZZLE 1651	1.97
			ROBINSON ST SIGN/REATTACH	6.29
			BPICKETT&CHANDLER/STOP SIG	6.38
			BPICKETT@CHANDLER/STOP SIG	5.39
			ST,GR/LIGHTER,TORCH KIT184	18.25
		PATHMARK TRAFFIC PROD INC	ST,GR/10' & 12' POSTS & H	5,973.28
		POPE MATERIALS INC	ST,GR/2 24 YDS SANDY LOAM	950.00
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	4,771.30
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	9,226.65
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	1,721.94
			FICA CONTRIBUTIONS AND MAT	1,668.52
			MEDICARE CONTRIB AND MATCH	402.70
			MEDICARE CONTRIB AND MATCH	390.22
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	3,643.29
			TMRS CONTRIBUTIONS	3,531.93
		TIME WARNER CABLE DBA SPECTRUM	INTERNET	223.14
		TRACTOR SUPPLY COMPANY	ST,GR/BOOTS, JACKET 658145	170.53
		ATMOS ENERGY	1424 N MAIN/GAS USAGE 0204	239.05
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	149.77
		VERIZON WIRELESS	CELL PHONE	252.00
		WILLIAMSON COUNTY GRAIN	MURPHY PK TENNIS B BOARD R	33.50
		MCCOY'S BUILDING SUPPLY	512 MURPHY ST/GATE INSTALL	202.10
			CEM/SLOAM COVER-PAINT,SUPP	257.71
		STANDARD UTILITY CONSTRUCTION, INC.	DWNTWN LIGHT OUTLET REPAI	606.55
		HAYDAY, INC DBA: CTWP	1424 N MAIN/COPIER MAINT A	57.32
		CINTAS CORPORATION #86	ST,GR/UNIFORMS 053779	233.28
			ST,GR/UNIFORMS 656361	233.28
			ST,GR/UNIFORMS 277726	233.28
			ST,GR/UNIFORMS 917736	236.79
		CINTAS CORP DBA FIRST AID & SAFETY	1424 N MAIN/MED KIT REFILL	71.98
		SAFELANE TRAFFIC SUPPLY, LLC	ST,GR/STOP SIGNS,NO PARKI	450.00
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	387.75
		T7 ENTERPRISES, LLC DBA RELIABLE TIRE	ST,GR/TIRE REMOVAL 7569	65.00
		CIT BANK, N.A DBA AVAYA FINANCIAL SERV	CAMERA SYSTEM	167.59
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	63.36
		CRAFCO, INC.	ST,GR/4 PALLETS POLY III	5,040.00
		COMMUNITY COFFEE COMPANY LLC	1424 N MAIN/COFFEE SERVICE	93.20

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			TOTAL:	43,510.67
PARKS & RECREATION	GENERAL FUND	AT&T	PARKS & REC	39.87
		ADT SECURITY SERVICES INC	TRPSC/SECURITY 3/17-6/16/2	140.37
		JIM McNABB INC DBA: ART OFFICE SIGNS	DICKEY GIVENS CTR//SIGNAGE	260.00
		AUSTIN TURF & TRACTOR	TRPSC/1 AERA-VATOR ATTACH	5,072.10
			TRPSC/BUNKER,FIELD RAKE	14,309.19
		COUFAL-PRATER EQUIP LLC DBA UNITED AG	TRPSC/EDGER CURVED SHAFT	279.99
		FOOS, LARRY	L. FOOS-MEALS TRAPS INSTIT	164.00
		HALFF ASSOCIATES, INC.	COMMUNITY PRK MASTER PLAN	13,821.50
		HEART OF TEXAS LANDSCAPE & IRRIGATION	PONY COLT B FIELD/IRRIG RE	288.75
		LAFLER, MICHAEL C.	REF SERV. FOR BASKETBALL 1	231.00
		LINCOLN	LTD MARCH 2020 INV.	87.23
		MATERA PAPER CO INC	TRPSC/CLEANING SUPPLIES	826.14
		MOBILE MINI, INC	TRPSC/MOBILE LEASE 2/9-3/9	102.00
		MOSS & MOSS INC. #5000	TRPSC/U B PLATE,HARDWAR 13	3.72
			TRPSC/PADLOCK 130323	17.54
			TRPSC/MENS&WOMENS SIGNS163	15.27
			BULL BRANCH RR PL CHASE/KE	5.25
			TRSPC CAUTION TAPE	10.34
			TRPSC/PADLOCK 164932	17.54
		PROGRESSIVE COMMERCIAL AQUATICS, INC.	MURPHY POOL, SPLASHPAD/RE	735.00
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	3,037.32
			MONTHLY ELECTRIC BILL	784.75
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	4,920.88
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	805.50
			FICA CONTRIBUTIONS AND MAT	799.00
			MEDICARE CONTRIB AND MATCH	188.38
			MEDICARE CONTRIB AND MATCH	186.87
		TAYLOR SPORTING GOODS	BASKETBALL 2019/2020 / MED	368.75
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	1,765.15
			TMRS CONTRIBUTIONS	1,751.63
		ATMOS ENERGY	NATURAL GAS-1418 DAVIS ST	53.18
			NATURAL GAS-1418 DAVIS ST	180.06
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	75.21
		VERIZON WIRELESS	CELL PHONE	210.00
			IPAD	60.00
		WAL-MART COMMUNITY/GEMB	TRPSC/PAPER PLATES,BOWLS 5	15.85
			P&R / PLANNER 5679	9.98
		FRANKS, VANLAWRANCE	2 WEEKS OF YOUTH BB REF	462.00
		MCCOY'S BUILDING SUPPLY	TRPSC/HINGE, LOCK 5381552	12.91
			TRPSC/BLADES 5381914	28.40
			TRPSC/BLADE 5381925	13.22
		TEXAS RECREATION & PARK SOCIETY	L FOOS/TRAPS MEMBERSHIP	100.00
		CTRMA PROCESSING	#733 TOLL FEES	29.00
		CINTAS CORPORATION #86	TRPSC/UNIFORMS 053780	32.02
			TRPSC/UNIFRMS 656470	32.02
			TRPSC/UNIFORMS 277837	32.02
		PRADO, JR., JESSE L. DBA GAME TIME PHO	BASKETBALL TEAM PHOTOS	550.00
		HINES POOL AND SPA, INC.	VERRANEAULT/PAREDES CPO LI	650.00
		RYAN SANDERS SPORTS SERVICES, LLC	TRPSC/MARKING CHALK	330.00
		WHIRLIX DESIGN INC.	TRPSC/PLAYGROUND EQUIPMEN	1,279.00
		THOR GUARD, INC.	PARKS/LIGHTNING DET SYS/BA	139.30
		LIGHTNING PREDICTION SALES & SERVICES,	PARKS/LIGHTNING DETECTION	350.00
		THREADGILL, GARY	YOUTH BB REF	141.00
		DAVIS, JONATHAN	2 WEEKS OF YOUTH BB REF	429.00

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	206.80
		CIT BANK, N.A DBA AVAYA FINANCIAL SERV	CAMERA SYSTEM	167.58
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	31.68
			TOTAL:	56,655.26
INTERNAL SERVICES/BLDG	GENERAL FUND	AT&T	CITY HALL FAX	489.98
			TELEPHONE	375.41
		JIM McNABB INC DBA: ART OFFICE SIGNS	OFFICE SUPPLIES - VINYL	20.00
		JPMORGAN CHASE BANK NA	AMAZON CREDIT FOR PRIME RE	179.00-
		FED EX	FED EX SHIPPING	22.96
		GULF COAST PAPER CO. INC.	TOILET TISSUE,LINERS,TOWEL	276.10
			TOWELS	27.04
		HOME DEPOT CREDIT SERVICES	MEASURING TAPE	37.94
			CEMETERY PVC CORDLESS WHIT	9.25
			CITY HALL SHELF BRIAN'S OF	18.96
		LINCOLN	LTD MARCH 2020 INV.	42.85
		MATERA PAPER CO INC	TOWELS, HAND SOAP, GLOVES	227.72
			TOWELS & TISSUE	176.74
		MOSS & MOSS INC. #6000	CITY HALL DRAIN OPENER	8.99
			BULBS FOR BLDG. MAINT OFFI	5.02
			LIBRARY NAILS & CAULK	6.10
			STATION #2 DOOR STOPS	15.73
			FAUCET EXTENSION JANITOR S	13.49
			MISC. HARDWARE	1.62
			BULBS	4.22
		NANCY RUTH BARRON	WWTP REPAIR LOCKS	100.00
			MOODY REPAIRED LOCKS	90.00
		OFFICE DEPOT CORPORATION	BINDER	17.58
			MANILA FOLDERS	4.49
			TAPE MEASURE	12.59
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	664.16
		SERVICEMASTER BY GONZALEZ LLC	FEB. JANITORIAL SERVICES	1,300.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	2,152.88
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	426.63
			FICA CONTRIBUTIONS AND MAT	426.63
			MEDICARE CONTRIB AND MATCH	99.78
			MEDICARE CONTRIB AND MATCH	99.78
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	915.74
			TMRS CONTRIBUTIONS	915.74
		ATMOS ENERGY	NATURAL GAS-400 PORTER ST	175.90
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	36.64
		VERIZON WIRELESS	CELL PHONE	84.00
			MIFI	60.00
		VIC'S HEAT & AIR	STATION 2 REPLACED THERMOS	500.00
		WAL-MART COMMUNITY/GEMB	CLEANING SUPPLIES	58.11
		MCCOY'S BUILDING SUPPLY	AIRPORT TOILET SEAT	31.63
			MUNICIPAL COURT TOILET SEA	7.91
		GRENIER SERV. COMP., LLC DBA: CEDAR PA	TRPSC LIFTMASTER	2,325.00
		ITUNES STORE	ICLOUD STORAGE	0.99
		AMAZON.COM	LYSOL	21.11
			HDMI ADAPTER	8.99
			EXT CORD	27.95
			TRASH LINERS	19.77
		SPARKLETTS & SIERRA SPRINGS	COOLER RENTAL	7.00
		ALL STARR TERMITE & PEST CONTROL DBA:	FEBRUARY PEST CONTROL	869.00
		LOWE'S HOME CENTERS INC	STEP LADDER, EXTENSION COR	121.56

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CINTAS CORPORATION #86	MATS	146.60
			MATS	177.72
			MATS	141.63
			MATS	124.61
		LADY LIBERTY FLAG & FLAGPOLE	FLAGS	937.00
		NEOPOST USA INC	POSTAGE LEASE	199.47
		CINTAS CORP DBA FIRST AID & SAFETY	MEDICAL SUPPLIES-400 PORTE	67.80
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	90.48
		CIT BANK, N.A DBA AVAYA FINANCIAL SERV	CAMERA SYSTEM	167.58
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	13.86
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	15,269.64
ENGINEERING & INSPECTI	GENERAL FUND	HDR ENGINEERING INC	CITY ENG. SERVICES	7,998.96
			HDR/4TH STREET WARRANTY RE	2,643.79
			GIS SUPPORT TASK #4	969.78
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	47.34
			TOTAL:	11,659.87
INTERNAL SVC/ I T DEPT	GENERAL FUND	AT&T	INTERNET	1,481.60
		LINCOLN	LTD MARCH 2020 INV.	12.73
		SHI GOVERNMENT SOLUTIONS	ADOBE PRO	189.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	615.11
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	104.12
			FICA CONTRIBUTIONS AND MAT	104.12
			MEDICARE CONTRIB AND MATCH	24.35
			MEDICARE CONTRIB AND MATCH	24.35
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	253.94
			TMRS CONTRIBUTIONS	253.94
		TIME WARNER CABLE DBA SPECTRUM	CABLE	74.71
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	10.87
		VERIZON WIRELESS	CELL PHONE	42.00
			MIFI	30.00
		WAL-MART COMMUNITY/GEMB	ADAPTER	33.76
		OLLE NETWORK TECH CONSULTANTS DBA ON	VIRUS/HACK SOFTWARE	1,170.00
			IT CONSULTING	125.00
			IT CONSULTING	7,217.87
		AMAZON.COM	ADAPTER CABLE	26.16
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	25.85
		CIT BANK, N.A DBA AVAYA FINANCIAL SERV	PHONE LEASE	2,500.37
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	3.96
			TOTAL:	14,323.81
NON-DEPARTMENTAL	GENERAL FUND	CARTS	CARTS FY 19-20 PAYMENT	9,000.00
		ELECTRIC RELIABILITY COUNCIL OF TEXAS,	ERCOT 380 AGREEMENT	89,959.07
		HALFF ASSOCIATES, INC.	MASTER DRAINAGE STUDY	12,352.95
		MISCELLANEOUS MIGUEL GONZALES	MIGUEL GONZALES: REFUND	475.00
		NEIL CASTELEIN	NEIL CASTELEIN: REFUND INS	55.00
		LONGHORN TITLE CO., INC.	SETTLEMENT-GRIFFIN PROPERT	444.07
			TOTAL:	112,286.09
TIF EXPENDITURES	TIF (TAX INCREMENT	HDR ENGINEERING INC	HDR/GATEWAY SIGNAGE	3,030.82
			TOTAL:	3,030.82
HOTEL/MOTEL TAX	HOTEL/MOTEL FUND	TAYLOR CHAMBER OF COMMERCE	HOTEL/MOTEL COLLECT JAN 20	5,769.22
			TOTAL:	5,769.22

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
CONTRIBUTE CIVIC PROGR	MAIN STREET REVENU	FACEBOOK INC	WINE SWIRL FACEBOOK AD	79.25
		RICHARDS, JOSHUA	RENTAL ASSISTANCE (4 OF 11	625.00
		ZUNIGA, RICARDO	RED CAP CIAGR LOUNGE 7 OF	664.00
		CWMRY BOYD II LLC	ESTRADA GARCIA GALLERY 9 O	152.50
			TOTAL:	1,520.75
MUNICIPAL CRT TECHNOLO	MUNICIPAL CRT SPEC	BEST BUY	JUDGE IPAD CASE/KEYBOARD	108.24
			TOTAL:	108.24
I & S PAYMENT ACCOUNTS	I & S FOR G O BOND	BANK OF AMERICA NA	CO SERIES 2007	49,694.24
		JP MORGAN CHASE BANK-GO REF 2015	GO REF 2015	22,822.33
		REGIONS BANK - DEBT PAYMENTS	CO SERIES 2010	2,125.00
			GO REF 2010	4,622.50
			CO SERIES 2012	9,537.50
		THE BANK OF NEW YORK MELLON	AGENT FEE CO SERIES 2019	123.00
			GO REF 2009	3,400.00
			CO SERIES 2017	21,307.00
			CO SERIES 2018	75,900.00
			CO SERIES 2019	66,063.35
			GO REF 2012	36,000.00
			GO REF 2016	58,900.00
			GO REF 2017	23,100.00
		WILMINGTON TRUST, NA	CO SERIES 2013	57,000.00
			TOTAL:	430,594.92
INVALID DEPARTMENT	MDUS I&S	REGIONS BANK - DEBT PAYMENTS	CO SERIES 2012	18,962.50
		THE BANK OF NEW YORK MELLON	AGENT FEE CO SERIES 2019	135.23
			CO SERIES 2019	72,688.94
			TOTAL:	91,786.67
I & S PAYMENT ACCOUNTS	I&S UTILITY CO'S &	BANK OF AMERICA NA	CO SERIES 2006	80,100.00
			CO SERIES 2007	110,687.00
		JP MORGAN CHASE BANK-GO REF 2015	GO REF 2015	16,712.00
		REGIONS BANK - DEBT PAYMENTS	CO SERIES 2010	2,018.75
		THE BANK OF NEW YORK MELLON	GO REF 2009	5,300.00
			CO SERIES 2017	33,399.00
			CO SERIES 2019	135,541.40
			GO REF 2012	8,800.00
			GO REF 2016	101,300.00
			GO REF 2017	27,200.00
			TOTAL:	521,058.15
AIRPORT CO'S-I&S ACCOU	I & S FOR AIRPORT	REGIONS BANK - DEBT PAYMENTS	GO REF 2010	1,306.25
		THE BANK OF NEW YORK MELLON	CO SERIES 2017	20,544.00
			TOTAL:	21,850.25
TUF DEBT PAYMENTS	TUF(STREETS) I&S F	THE BANK OF NEW YORK MELLON	AGENT FEE CO SERIES 2019	239.62
			CO SERIES 2019	128,781.72
			TOTAL:	129,021.34
CDBG 3RD STREET	GENERAL CAPITAL IM	HDR ENGINEERING INC	3RD ST CDBG	20,123.04
			TOTAL:	20,123.04
HERITAGE/SKATE PARK	GENERAL CAPITAL IM	HDR ENGINEERING INC	HDR/SKATEPARK	1,528.42
			TOTAL:	1,528.42

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
GIVENS COMMUNITY CENTE	GENERAL CAPITAL IM	HDR ENGINEERING INC	HDR/GIVENS CENTER	4,398.39
			TOTAL:	4,398.39
HERITAGE PARK IMPROVEM	GENERAL CAPITAL IM	HDR ENGINEERING INC	HDR/HERITAGE	1,099.69
			TOTAL:	1,099.69
HOME PROGRAM-TDHCA	GENERAL CAPITAL IM	LONGHORN TITLE CO., INC.	CLOSING COSTS 106 1ST AVE	1,760.11
			TOTAL:	1,760.11
2019 GO BONDS PROJECTS	GENERAL CAPITAL IM	HDR ENGINEERING INC	HDR/ANIMAL SHELTER	3,190.12
			HDR/JUSTICE CENTER	1,789.42
			2019 TASK BOND #6	70,380.87
			TOTAL:	75,360.41
MISC DRAINAGE PROJECTS	MDUS IMPROVEMENT P	HDR ENGINEERING INC	HDR/2019 INFRASTRUCTURE MD	1,877.34
			TOTAL:	1,877.34
2019 MDUS BOND PROJECT	MDUS IMPROVEMENT P	HALFF ASSOCIATES, INC.	2019 MDUS BOND PROJECTS	49,540.85
			TOTAL:	49,540.85
DOWNSTREETS PROJECT	2013 COMBINATION C	HDR ENGINEERING INC	HDR/DOWNTOWN ST. PLAN	1,759.46
			TOTAL:	1,759.46
TRANSPORTATION	TRANSPORTATION FUN	HDR ENGINEERING INC	HDR/2019 INFRASTRUCTURE TU	3,242.68
			ROAD DESIGN REQUIREMENTS	4,281.84
		MOSS & MOSS INC. #4000	ST,GR/CONCRETE 5 BAGS 164	20.95
		MCCOY'S BUILDING SUPPLY	2ND & DOAK/CONCRETE,LINER	38.44
			TOTAL:	7,583.91
NON-DEPARTMENTAL	SANITATION FUND	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	SALES&USE TAX ENDING 01/31	7,925.36
			TOTAL:	7,925.36
NON-DEPARTMENTAL	PUBLIC UTILITIES F	AFLAC	AFLAC FEB. 2020 INVOICE	459.17
		HDR ENGINEERING INC	HDR/2019 INFRASTRUCTURE UT	3,413.34
			RCR SEWER LINE TASK ORDER	15,918.00
			MUSTANG CREEK WWTP IMPROV.	8,424.00
			CR 398 WATERLINE TASK #9	9,427.00
		PRE-PAID LEGAL SERVICES, INC. DBA LEGA	PRE-PAID LEGAL NOV. 2019	53.80
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	1,744.78
		CITIZENS NATIONAL BANK	FEDERAL WITHHOLDING	3,537.75
			FEDERAL WITHHOLDING	3,559.47
			FICA CONTRIBUTIONS AND MAT	2,595.78
			FICA CONTRIBUTIONS AND MAT	2,618.13
			MEDICARE CONTRIB AND MATCH	607.10
			MEDICARE CONTRIB AND MATCH	612.33
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	3,011.62
			TMRS CONTRIBUTIONS	3,036.84
		UNUM LIFE INS CO OF AMERI	UNUM LIFE INS. PAYABLE	92.08
		MILLS, TERESA NICHOLE c/o TX CHILD SUP	01-346 EDWARD AVALOS, JR.	386.31
			01-346 EDWARD AVALOS, JR.	386.31
		SUN LIFE ASSURANCE COMPANY	DENTAL PAYABLE	303.94
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	26.92
			TOTAL:	60,214.67
UTILITIES ADMINISTRATI	PUBLIC UTILITIES F	BRINKS, INC.	JAN. BRINKS	736.52
			JAN. FSC	66.29

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		CORE & MAIN LP	BARREL LOCKS	300.00
		TYLER TECHNOLOGIES, INC	UTILITY BILLING NOTIFICATI	5,500.00
			WEBSITE MAINTENANCE	50.00
			UTILITY ONLINE	220.00
		LINCOLN	LTD MARCH 2020 INV.	54.96
		OFFICE DEPOT CORPORATION	OFFICE SUPPLIES	250.38
			OFFICE SUPPLIES	234.73
			OFFICE SUPPLIES-RUBBERBAND	11.99
			OFFICE SUPPLIES	223.55
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	3,690.66
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	522.20
			FICA CONTRIBUTIONS AND MAT	534.63
			MEDICARE CONTRIB AND MATCH	122.13
			MEDICARE CONTRIB AND MATCH	125.05
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	1,115.83
			TMRS CONTRIBUTIONS	1,141.74
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	47.72
		VERIZON WIRELESS	CELL PHONE	126.00
			AIRCARD	90.00
			AIRCARDS	85.14
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	155.10
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	23.76
		COMMUNITY COFFEE COMPANY LLC	Coffee	20.21
			TOTAL:	15,448.59
WASTEWATER TREATMENT	PUBLIC UTILITIES F	AUSTIN ARMATURE WORKS, LP	BAD 100AMP BREAKER	1,684.98
			INFLUENT SCREEN CONTR INOP	635.76
			EMERG REPR-W/WW DRIVE	3,780.08
		AT&T	WASTE WATER	66.12
		ALDINGER CO	LAB SCALE CERT ANNUAL	264.00
		AQUA-TECH LABORATORIES, INC.	JAN 2020 ANALYSIS	1,086.00
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 WASTE WATER	0.29
		HEJL LEE & ASSOCIATES INC	WWTP INDUSTRIAL PRETREATME	6,532.32
		PROGRESSIVE WASTE SOLUTIONS DBA WC OF	WWT/15 SLUDGE HAULS	7,275.75
		LINCOLN	LTD MARCH 2020 INV.	29.96
		MOSS & MOSS INC. #3000	VISE, BIT SET, SHOVEL	145.50
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	14,105.41
		RISE SKYBEAM/JAB BROADBAND INC.	INTERNET-100 OUR LADY GUAD	106.88
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	1,845.33
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	314.33
			FICA CONTRIBUTIONS AND MAT	311.78
			MEDICARE CONTRIB AND MATCH	73.52
			MEDICARE CONTRIB AND MATCH	72.92
		TEEX-TEXAS EMERGENCY SERVICES TRAINING	VALVE & HYDRANT LAPRADE	420.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	657.55
			TMRS CONTRIBUTIONS	652.24
		TX COMMISSION ON ENVIRONMENTAL QUALITY	CLASS C WW TEST LAPRADE	111.00
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	25.79
		VERIZON WIRELESS	CELL PHONE	84.00
		USA BLUEBOOK; INC. DBA	SAMPLING BAGS & BROTH AMPU	226.69
			FOXBORO CIRCULAR CHART	179.26
			FILTER MEMBRANES;AMMONIA T	256.81
			M-COLIBLUE 24 BROTH AMPULE	295.07
		HARRIS COUNTY TOLL ROAD AUTHORITY	#624 TOLL FEES	38.00
		HAGAN, KATHY DBA: MUD INSTRUMENTS	CALIBRATION OF FLOW METERS	1,500.00
		ALFA LAVAL INC.	BLADE, SCRAPER	178.08

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	77.55
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	11.88
			TOTAL:	43,044.85
DISTRIBUTION/COLLECTIO	PUBLIC UTILITIES F	AT&T	PUMP STATION	219.59
		ACT PIPE & SUPPLY, LTD	FLUSH VALVES	3,579.60
			BRASS PARTS	1,105.44
			6" SOLVENT WELD SDR35 RAIS	177.00
		BETA TECHNOLOGY, INC	TEXAS TOWELS	412.00
			LIFT STATION DEGRSR	896.95
		NCH CORPORATION DBA	CHERRY FLOW	1,320.21
			WYPALL TOWELS	145.93
		CITY OF ROUND ROCK	JANUARY 2020 BAC-TS	400.00
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 UTILITIES	1.79
		FUQUAY, INC.	PIPELINEREHAB MANHOLES	40,247.50
		HYATT HOUSE HOUSTON GALLERIA	PARKING - WW LAB CLASS	61.71
		GULF COAST PAPER CO. INC.	NATURAL 8" ROLL TOWELS	20.00
		CORE & MAIN LP	CLAMPS- INVENTORY	1,329.42
		HDR ENGINEERING INC	CITY ENG. SERVICES	7,998.96
		LINCOLN	LTD MARCH 2020 INV.	160.04
		MOSS & MOSS INC. #3000	CONCRETE MIX- 2000 DONNA	8.38
			412 BOOTH- WATER TAP/ELBOW	40.64
			CONCRETE MIX	16.76
			HYDRAULIC CEMENT	21.59
			COUPLING FOR CLEAN-OUT CAP	2.33
			AERO GLASS CLNR- WORK TRUC	4.04
			THREAD SEALANT & NUT DRIVE	18.51
			PLIERS FOR TRUCK #627	33.28
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	3,368.98
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	9,226.65
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	1,759.25
			FICA CONTRIBUTIONS AND MAT	1,771.72
			MEDICARE CONTRIB AND MATCH	411.45
			MEDICARE CONTRIB AND MATCH	414.36
		STENCE ELECTRIC	RICES CROSSING-DISPLAY PAN	532.00
		TEEX-TEXAS EMERGENCY SERVICES TRAINING	VALVE & HYDRANT MAIN E. AV	420.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	3,785.23
			TMRS CONTRIBUTIONS	3,811.19
		TECHLINE PIPE, L.P	105 TRAVIS ST.-12X12 RUBBE	261.03
			105 TRAVIS ST.-SAN TEE GAS	210.39
			PIPE-WATER SERVICE AT BOOT	141.20
		TX COMMISSION ON ENVIRONMENTAL QUALITY	TIER2 VOLUME OF CHEMICALS	100.00
		TRACTOR SUPPLY COMPANY	#607 VAC TRUCK REPAIR	46.98
		ATMOS ENERGY	GAS USAGE 1/4-2/4 1201 N M	177.38
		UNITED RENTALS HWY TECH	STEEL PLATES	3,305.30
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	137.86
		VERIZON WIRELESS	CELL PHONE	294.00
			IPADS	60.00
		WAL-MART COMMUNITY/GEMB	HEATERS-FORD TANK & MALLAR	71.64
			LENS WIPES,CAR CHARGER,LYS	25.65
		MCCOY'S BUILDING SUPPLY	BLOCKS FOR METAL BOX-HYDRA	3.14
		PRO-CHEM, INC.	ECO LIFT	1,049.31
		AT&T U-VERSE	INTERNET	73.39
		CINTAS CORPORATION #86	UNIFORM RENTAL-UTIL & MAIN	204.88
			UNIFORM RENTAL- UTIL&MAINT	205.82
			UNIFORM RENTAL- UTIL&MAINT	205.82

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			UTIL & MAINT- UNIFORM RENT	209.12
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	387.75
		PADDOCK, ANTHONY	MEALS-TEEX EXTENSION SERVI	131.00
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	59.40
		ALTERMAN, INC.	REPLACE PLC	3,196.50
			TROUBLESHOOT RADIO- SCADA	1,120.00
		COMMUNITY COFFEE COMPANY LLC	COFFEE SERVICES-1201 N. MA	25.80
			TOTAL:	95,425.86
UTILITIES NONDEPARTMEN	PUBLIC UTILITIES F	BRAZOS RIVER AUTHORITY	EWC WTP/O&M 341	166,512.86
		HDR ENGINEERING INC	HDR/W/WW EMERGENCY REPAIRS	1,256.61
			GIS SUPPORT TASK #4	969.78
			WATER MASTER PLAN TASK #3	1,876.00
			WASTEWATER MASTER PLAN TAS	4,625.00
		MISCELLANEOUS SERGIO GAITAN	SERGIO GAITAN:REFUND 2ND M	275.00
		THE BANK OF NEW YORK MELLON	AGENT FEE CO SERIES 2019	252.15
			TOTAL:	175,767.40
NON-DEPARTMENTAL	AIRPORT FUND	PRE-PAID LEGAL SERVICES, INC. DBA LEGA	PRE-PAID LEGAL NOV. 2019	18.95
		CITIZENS NATIONAL BANK	FEDERAL WITHHOLDING	267.76
			FEDERAL WITHHOLDING	244.92
			FICA CONTRIBUTIONS AND MAT	160.17
			FICA CONTRIBUTIONS AND MAT	153.25
			MEDICARE CONTRIB AND MATCH	37.46
			MEDICARE CONTRIB AND MATCH	35.84
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	182.20
			TMRS CONTRIBUTIONS	174.38
		SUN LIFE ASSURANCE COMPANY	DENTAL PAYABLE	35.38
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	3.56
			TOTAL:	1,313.87
AIRPORT OPERATIONS DEP	AIRPORT FUND	AT&T	AIRPORT	104.43
		AVFUEL CORP.	100LL AV FUEL	13,149.56
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 AIRPORT	2.02
		LINCOLN	LTD MARCH 2020 INV.	18.90
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	541.97
		RISE SKYBEAM/JAB BROADBAND INC.	INTERNET	86.88
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	307.56
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	160.16
			FICA CONTRIBUTIONS AND MAT	153.24
			MEDICARE CONTRIB AND MATCH	37.46
			MEDICARE CONTRIB AND MATCH	35.84
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	336.28
			TMRS CONTRIBUTIONS	321.86
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	16.41
		VERIZON WIRELESS	CELL PHONE	42.00
		AIRNAV LLC	FUEL AD	82.00
		J & M AIRCRAFT SUPPLY	RUNWAY LIGHTS	473.79
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	38.77
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	5.94
		COMMUNITY COFFEE COMPANY LLC	Coffee	32.00
			TOTAL:	15,947.07
NON-DEPARTMENTAL	CEMETERY OPERATING	CITIZENS NATIONAL BANK	FEDERAL WITHHOLDING	95.56
			FEDERAL WITHHOLDING	95.56
			FICA CONTRIBUTIONS AND MAT	78.08

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			FICA CONTRIBUTIONS AND MAT	87.94
			MEDICARE CONTRIB AND MATCH	18.26
			MEDICARE CONTRIB AND MATCH	20.57
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	88.15
			TMRS CONTRIBUTIONS	99.29
			TOTAL:	583.41
CEMETERY OPERATING DEP	CEMETERY OPERATING	AT&T	CEMETERY	47.40
		TEXAS DEPARTMENT OF INFORMATION RESOUR	JANUARY 2020 CEMETERY	1.19
		LINCOLN	LTD MARCH 2020 INV.	18.17
		RELIANT ENERGY SOLUTIONS	MONTHLY ELECTRIC BILL	61.00
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	1,230.22
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	78.08
			FICA CONTRIBUTIONS AND MAT	87.94
			MEDICARE CONTRIB AND MATCH	18.26
			MEDICARE CONTRIB AND MATCH	20.57
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	162.70
			TMRS CONTRIBUTIONS	183.25
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	15.77
		VERIZON WIRELESS	CELL PHONE	72.00
		WMSON COUNTY CLERK	FILE 21 CEMETERY DEEDS	420.00
			FILE 1 CEMETERY DEED	21.00
		AT&T U-VERSE	INTERNET	55.00
		CINTAS CORPORATION #86	CEM/UNIFORMS 053779	13.31
			CEM/UNIFORMS 656361	13.31
			CEM/UNIFORMS 277726	13.31
			CEM/UNIFORMS 917736	13.56
		KNIPPA, DANIEL	CEM/4 REG OP/CLOSE 1/4-1/1	1,700.00
			CEM/5 REG,1 ASHES1/15-1/31	2,225.00
			CEM/6 REG OP/CLO12/19-12/2	2,550.00
			CEM/6 REG OP/CLOSE 2/4-2/1	2,550.00
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	51.70
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	7.92
			TOTAL:	11,630.66
NON-DEPARTMENTAL	FLEET SERVICES OPE	AFLAC	AFLAC FEB. 2020 INVOICE	152.07
		NATIONWIDE RETIREMENT SOLUTIONS	NATIONWIDE CONTRIBUTIONS	35.00
			NATIONWIDE CONTRIBUTIONS	35.00
		PRE-PAID LEGAL SERVICES, INC. DBA LEGA	PRE-PAID LEGAL NOV. 2019	33.90
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	283.28
		CITIZENS NATIONAL BANK	FEDERAL WITHHOLDING	473.24
			FEDERAL WITHHOLDING	405.21
			FICA CONTRIBUTIONS AND MAT	292.00
			FICA CONTRIBUTIONS AND MAT	269.95
			MEDICARE CONTRIB AND MATCH	68.29
			MEDICARE CONTRIB AND MATCH	63.14
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	344.86
			TMRS CONTRIBUTIONS	319.97
		UNUM LIFE INS CO OF AMERI	UNUM LIFE INS. PAYABLE	49.60
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	74.76
			TOTAL:	2,900.27
FLEET SERVICES SECTION	FLEET SERVICES OPE	ARNOLD OIL COMPANY OF AUSTIN, LP DBA A	TND4 OIL	29.19
			#607 OIL	62.28
			#604 OIL	43.93
			BRAKE,ROTORS	341.77

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			#607 OIL	62.28
			REGULATOR GAUGE	47.71
			#604 OIL FILTER	68.72
			#65 OIL	107.84
			FILTERS	39.96
			#330 OIL FILTER	57.26
			#604 SHOCK ABSORBER SWAY L	126.38
			THREADLOCK	25.94
			FLEET WINDSHIELD WASH	8.37
			#339 OIL	39.12
			FILTER	5.10
			#343 OIL	39.12
			FILTER	5.43
			STOCK	62.18
			#336 OIL	38.88
			FILTER	5.10
			#340 OIL	38.88
			FILTER	5.10
			#340 AIR FILTER	31.29
			B1 FILTER	17.34
			#334 AIR FILTER	31.29
			#556 BATTERY	79.76
			#739 DIESEL	44.34
			FLEET WINDSHIELD WASH	8.37
			#627 PAINT	18.33
			STREET DEPT. GASOLINE	79.95
			PREMIX GASOLINE	39.98
		AMERICAN PUBLIC WORKS ASSOCIATION	APWA MEMBERSHIP-S. HESELME	238.00
		JIM McNABB INC DBA: ART OFFICE SIGNS	FLEET DECALS	240.00
		AUSTIN TURF & TRACTOR	OIL	73.50
		BETA TECHNOLOGY, INC	ELIMINATOR	279.35
		COUFAL-PRATER EQUIP LLC DBA UNITED AG	#551 HAND PRIMER	49.25
			#727 FILTERS	8.30
			#728 FILTERS	106.26
			#711 FILTERS	122.37
		COVERT COUNTRY OF HUTTO	BT1 GASKET FLUID	128.74
			B1 FUEL CAP	18.82
		PEREZ, EDDIE DBA EDDIE'S AUTO DETAIL E	#604 DETAILED VEHICLE	225.00
		GRAINGER, W. W. INC.	#607 GAUGE	132.56
			SHOP LIGHT	176.63
			#101 BACKUP CAMERA	156.06
			E2 RECTANGLE STOCK	23.37
		HENNA CHEVROLET INC	#271 MATS	72.25
			#604 STEERING CONTROL	209.05
			#575 MATS	72.25
			#575 STEPS	531.25
			#601 WIPER BLADES	40.84
			STOCK	61.26
			#332 WIPER BLADES	22.04
			#334 WIPER BLADES	22.04
		O'REILLY AUTOMOTIVE, INC.	#604 STEER WHEEL CVR/#607	29.91
		INTERSTATE BATT. N AUSTIN	#331 BATTERY	124.95
			R1	254.30
			#330	124.95
		LINCOLN	LTD MARCH 2020 INV.	29.68
		MOSS & MOSS INC. #8000	DEORDORIZER & FRESHSCRUB	17.33

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
			KEY RING & LYSOL SCENT	19.32
			STRAIGHT BIT & ROT FILES	21.58
			#626 KEYS	3.99
			E2 MISC. HARDWARE	4.86
		FLETCHER FAMILY ENTERPRISES, LLC DBA:	PLASMA CUTTER	2,177.79
		SAFETY KLEEN SYSTEMS, INC	SOLVENT	212.74
		SHARE CORPORATION	WHEEL WEIGHTS	821.53
			WHEEL WEIGHTS	109.23
		SCOTT & WHITE HEALTHCARE	HEALTH PREMIUMS	1,230.22
		CITIZENS NATIONAL BANK	FICA CONTRIBUTIONS AND MAT	292.00
			FICA CONTRIBUTIONS AND MAT	269.95
			MEDICARE CONTRIB AND MATCH	68.29
			MEDICARE CONTRIB AND MATCH	63.14
		SPILLAR CUSTOM HITCHES, INC.	#575 HEADACHE RACK/TOOLBO	1,550.00
		TAYLOR AUTO ELECTRIC, INC	#330 STARTER	105.98
		EWALD KUBOTA INC	#577 OIL FILTERS	232.44
		TERRY'S BODY SHOP INC	#611 REPAIR FRONT DOOR HIN	588.10
			#604 REMOVE DECALS	124.00
			#271 INSTALL DECALS	104.00
		TEXAS MUNICIPAL RETIREMENT SYSTEMS	TMRS CONTRIBUTIONS	636.52
			TMRS CONTRIBUTIONS	590.57
		UNDERGROUND INC	HANDGUN, BLACK HANDLE	345.00
		UNUM LIFE INS CO OF AMERI	UNUM AD&D	25.57
		VERIZON WIRELESS	CELL PHONE	84.00
			IPAD	86.98
		WILLIAMSON COUNTY EQUIP.	SPOOLS, COVERS, SLEEVE ST	270.63
			STREETS CARBURATOR CHAIN	217.46
			STREET-WEEDEATER SPOOL, SL	307.07
		DEAN THREADGILL DBA:	SHIPPING KEY	34.20
		DANIEL SCHNOOR TOOL CO	VERUS PRO SCANBAY	1,249.01
		PRECISION MOBILE TINT	271, 569, 575 WINDOW TINT	345.00
		CINTAS CORPORATION #86	FLEET/UNIFORMS 053760	17.62
			FLEET/UNIFORMS 656374	17.62
			FLEET/UNIFORMS 277755	17.62
			FLEET/UNIFORMS 917699	17.89
		GADDES, LARRY, WILLIAMSON CTY TAX ASSE	77, 548, 101, 743, 565 VEH	39.84
			E2 REGISTRATION	32.69
		SIDDONS MARTIN EMERGENCY GROUP LLC	E11 STROBE LIGHT	324.32
			T1 DUAL CHARGER	62.47
		CINTAS CORP DBA FIRST AID & SAFETY	MEDICAL SUPPLIES-1424 N. M	185.68
		FLEETCOR TECHNOLOGIES, INC.LLC DBA FUE	FUEL - ELECTION LAW SEMINA	50.02
			FUEL	5,102.34
			FUEL	5,391.77
		SUN LIFE ASSURANCE COMPANY	DENTAL INSURANCE	51.70
		DEERE & COMPANY DBA: AG & TURF CORPORA	JOHN DEERE M15 FLEX WING	4,111.20
		SOUTHERN TIRE MART	#623 TIRES	2,049.00
		T&W TIRE LLC	#569 TIRES	477.99
		SELECT BENEFITS GROUP INC. DBA DENTAL	SEL/VISION MARCH 2020	7.92
			TOTAL:	35,350.36
FLEET REPLACEMENT	FLEET REPLACEMENT	METRO FIRE APPARATUS SPECIALISTS, INC	UPFIT & INSTALL ITEMS	14,364.40
		CITIZENS NTL BANK-CAPITAL EQUIP ACCT	PAY#56 CAPITAL EQUIP	5,272.25
			PAY#56 CAPITAL EQUIP	57.00
		WELLS FARGO FINANCIAL LEASING	PAYMENT #27 LEASE	869.93
			PAYMENT #27 LEASE	83.79
			KUBOTA TRACTOR LEASE	1,615.71

DEPARTMENT	FUND	VENDOR NAME	DESCRIPTION	AMOUNT
		MUNICIPAL EMERGENCY SERVICES, INC	SCBA BOTTLES	5,503.59
		DEERE & COMPANY DBA: AG & TURF CORPORA	JOHN DEERE 5090E TR	51,650.90
			JOHN DEERE M15 FLEX	13,349.10
			TOTAL:	92,766.67
NON-DEPARTMENTAL	POOLED CASH	JPMORGAN CHASE BANK NA	12/2019-01/2020 TRANSACTIO	4,473.56
			1/2020-02/2020 TRANSACTION	6,986.54
			TOTAL:	11,460.10

=============== FUND TOTALS ================

100	GENERAL FUND	857,132.83
119	TIF (TAX INCREMENT FUND)	3,030.82
120	HOTEL/MOTEL FUND	5,769.22
123	MAIN STREET REVENUE FUND	1,520.75
125	MUNICIPAL CRT SPECIAL FEE	108.24
140	I & S FOR G O BONDS	430,594.92
143	MDUS I&S	91,786.67
144	I&S UTILITY CO'S & BONDS	521,058.15
146	I & S FOR AIRPORT CO'S	21,850.25
147	TUF(STREETS) I&S FUND	129,021.34
162	GENERAL CAPITAL IMPROVEME	104,270.06
164	MDUS IMPROVEMENT PROJECTS	51,418.19
165	2013 COMBINATION CO	1,759.46
210	TRANSPORTATION FUND	7,583.91
320	SANITATION FUND	7,925.36
340	PUBLIC UTILITIES FUND	389,901.37
350	AIRPORT FUND	17,260.94
370	CEMETERY OPERATING FUND	12,214.07
382	FLEET SERVICES OPERATING	38,250.63
384	FLEET REPLACEMENT FUND	92,766.67
950	POOLED CASH	11,460.10
	GRAND TOTAL:	2,796,683.95

TOTAL PAGES: 21

SELECTION CRITERIA

SELECTION OPTIONS

VENDOR SET: 95-CITY OF TAYLOR
VENDOR: All
CLASSIFICATION: All
BANK CODE: All
ITEM DATE: 0/00/0000 THRU 99/99/9999
ITEM AMOUNT: 99,999,999.00CR THRU 99,999,999.00
GL POST DATE: 2/01/2020 THRU 2/29/2020
CHECK DATE: 0/00/0000 THRU 99/99/9999

PAYROLL SELECTION

PAYROLL EXPENSES: NO
EXPENSE TYPE: N/A
CHECK DATE: 0/00/0000 THRU 99/99/9999

PRINT OPTIONS

PRINT DATE: None
SEQUENCE: By Department
DESCRIPTION: Distribution
GL ACCTS: NO
REPORT TITLE: C O U N C I L R E P O R T
SIGNATURE LINES: 0

PACKET OPTIONS

INCLUDE REFUNDS: YES
INCLUDE OPEN ITEM:NO

Attachment D

Balance Sheets by Funds

General Fund
Tax Increment Financing Fund
Hotel Occupancy Tax Fund
Main Street Fund
Municipal Court Special Fee Fund
Library Grant/Donations Fund
Roadway Impact Fee Fund
Transportation User Fee Fund
Municipal Drainage Utility System Fund
Sanitation Fund
Public Utilities Fund
Utility Impact Fee Fund
Airport Fund
Cemetery Fund
Fleet Services Operating Fund
Fleet Replacement Fund

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
100-100-100	PETTY CASH	1,650.00		
100-100-102	CLAIM ON POOLED CASH	(3,103,281.40)		
100-100-103	FROST SAFEKEEPING 1004078	3,181,939.79		
100-100-104	FROST ACCT 0591800744	5,001.94		
100-100-105	MONEY MARKET @CNB #4260618	12,230.16		
100-100-106	VALERO DONATION FUNDS TEXPOOL	514,132.83		
100-100-107	GEN OPERATING TXCLASS 0008	1,256,168.83		
100-100-108	NED TRUST(MOODY)TEXSTAR	200,277.91		
100-100-109	PRINCOR GEN FUND 6FR-139362	0.26		
100-100-110	TEXPOOL 2465300006 POOLED CASH	7,069,650.30		
100-100-113	TEXPOOL 2465300015 N MOODY	52,891.14		
100-120-100	PROPERTY TAXES RECEIVABLE	150,568.17		
100-120-103	MISC. ACCOUNTS RECEIVABLE	2,261.41		
100-120-110	ALLOWANCE UNCOLLECTED TAXES	0.00		
100-120-120	SALES TAXES RECEIVABLE	576,034.09		
100-120-130	ACCTS RECEIVABLE GARBAGE	0.00		
100-120-131	ALLOWANCE - GARBAGE	0.00		
100-120-140	GRANTS RECEIVABLE	14,559.80		
100-120-240	DUE FROM TAXES	0.00		
100-120-250	DUE FROM FUND 350 FOR LOAN	0.00		
100-120-251	DUE FROM FUND 350	0.00		
100-120-302	TEDC REIMBURSE FOR MAIN ST	0.00		
100-150-100	OTHER ASSETS (AUDITOR'S ENTRY)	0.00		
100-170-100	CURRENT YR RES FOR ENCUMBRANCE	(359,269.49)		
100-170-101	PRIOR YR RES FOR ENCUMBRANCE	119,250.09		
100-180-101	DUE FROM SOURCES-GRANT REVENUE	0.00		
100-190-102	DEFERRED CHGS-BOND ISSUE COST	0.00		
			9,694,065.83	
	TOTAL ASSETS			9,694,065.83
				==============
LIABILITIES				
===========				
100-200-100	ACCRUED PAYBLES	0.00		
100-200-110	ENCUMBERED PAYABLE GEN.	(359,269.49)		
100-200-111	PRIOR YEAR ENCUMBRANCE	119,250.09		
100-200-200	FICA & MEDICARE PAYABLE	0.00		
100-200-201	FEDERAL WITHHOLDING PAYABLE	0.00		
100-200-202	TMRS PAYABLE	0.00		
100-200-203	DEFERRED COMP PAYABLE	1,385.88		
100-200-204	CIVIL SERVICE-SICK LEAVE	0.00		
100-200-205	TEDC SALES TAX PAYABLE	0.00		
100-200-210	CHILD SUPPORT PAYABLE	(747.71)		
100-200-211	GARNISHMENTS PAYABLE	0.00		
100-200-212	UNUM LIFE INS PAYABLE	723.97		
100-200-213	DENTAL PAYABLE	(1,008.29)		
100-200-214	AFLAC PAYABLE	2,953.75		
100-200-215	CLOTHES RENTAL PAYABLE	0.00		
100-200-216	CINCINNATI LIFE PAYABLE	28.71		

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

100-GENERAL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
100-200-218	BLUE CHOICE PAYABLE	27.62		
100-200-219	SCOTT & WHITE HEALTH PAYABLE	160.64		
100-200-220	S&W PAYABLE 2001-2011	(9,793.98)		
100-200-222	PRE-PAID LEGAL PAYABLE	(1,026.25)		
100-200-228	MISC DEDUCTIONS PAYABLE	0.00		
100-200-229	MET LIFE DENTAL PAYABLE	(551.91)		
100-200-230	UNITED WAY PAYABLE	0.00		
100-200-231	MEMBERSHIP/DUES PAYABLE	200.00		
100-200-232	COURT BOND REFUND PAYABLE	(559.80)		
100-200-233	OTHER A/P PENDING (AUDITOR)	(52,259.66)		
100-200-235	VISION PLAN PAYABLE	81.46		
100-200-300	RETAINAGE PAYABLE	(27,127.17)		
100-200-301	COURT COLLECTIONS	35,810.94		
100-200-401	WAGES PAYABLE	28,954.07		
100-200-500	DUE TO OTHER FUNDS	167,518.09		
100-200-502	DUE TO STATE/COURT FEES	40,844.21		
100-200-503	DUE TO COMPT. SALES TAX	0.00		
100-200-504	DUE TO TEDC-MONTHLY SALES TAX	0.00		
100-200-505	DUE TO OMNIBASE SERVICES INC	1,195.56		
100-200-507	DUE TO S&W/COBRA FROM OTHERS	(369.31)		
100-200-508	DUE TO TISD:HOUSING AUTH PILOT	0.00		
100-200-509	DUE TO TMRS FROM TEDC	(3,193.94)		
100-210-111	DUE TO I&S (TAX COLLECTIONS)	2,153.54		
100-220-100	TAX DISTRIBUTION	0.00		
100-240-100	DEFERRED TAX REVENUE	150,568.17		
100-240-101	UNCLAIMED FUNDS	15,219.34		
100-240-102	DEFERRED REV-BOND PREMIUM	0.00		
100-240-103	DEFERRED REVENUE	0.00		
	TOTAL LIABILITIES		111,168.53	
EQUITY				
======				
100-260-111	RESERVE CHRISTMAS DONATIONS	600.00		
100-260-113	ESCROW-BONDS POSTED-DEFENDENTS	4,981.43		
100-265-100	RESTRICTED PORTION FUND BA	0.00		
100-270-100	FUND BALANCE	5,276,350.88		
100-280-100	ASSIGNED FUND BALANCE	32,396.29		
	TOTAL BEGINNING EQUITY	5,314,328.60		
	TOTAL REVENUE	10,304,291.13		
	TOTAL EXPENSES	6,035,722.43		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	4,268,568.70		
	TOTAL EQUITY & FUND BALANCE		9,582,897.30	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			9,694,065.83
				==============

BALANCE SHEET

AS OF: FEBRUARY 29TH, 2020

119-TIF (TAX INCREMENT FUND)

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
119-100-102	CLAIM ON POOLED CASH	(302,417.22)		
119-100-103	SECURITY INVESTMENTS-FROST BAN	0.00		
119-100-104	FROST ACCT 0591800744	0.00		
119-100-115	TEXPOOL 246530004 TIF PROP TAX	688,826.16		
119-120-103	MISC ACCOUNTS RECEIVABLE	0.00		
119-170-100	CURRENT YR RES FOR ENCUMBRANCE	0.00		
119-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
			386,408.94	
	TOTAL ASSETS			386,408.94
				==============
LIABILITIES				
===========				
119-200-110	CURRENT YEAR ENCUMBRANCE	0.00		
119-200-111	PRIOR YEAR ENCUMBRANCE	0.00		
119-200-500	ACCOUNTS PAYABLE PENDING	2,038.70		
	TOTAL LIABILITIES		2,038.70	
EQUITY				
======				
119-270-100	FUND BALANCE	600,293.90		
	TOTAL BEGINNING EQUITY	600,293.90		
	TOTAL REVENUE	4,799.31		
	TOTAL EXPENSES	220,722.97		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(215,923.66)		
	TOTAL EQUITY & FUND BALANCE		384,370.24	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			386,408.94
				==============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

120-HOTEL/MOTEL FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
120-100-102	CLAIM ON POOLED CASH	110,883.02		
120-120-103	MISC ACCOUNTS RECEIVABLE	0.00		
120-170-100	CURRENT YR RES FOR ENCUMBRANCE	0.00		
120-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
			110,883.02	
	TOTAL ASSETS			110,883.02
				==============
LIABILITIES				
===========				
120-200-110	CURRENT YEAR ENCUMBRANCE	0.00		
120-200-111	PRIOR YEAR ENCUMBRANCE	0.00		
120-200-500	ACCOUNTS PAYABLE PENDING	0.00		
120-200-505	DUE TO SAYDA 380 AGREEMENT	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
======				
120-270-100	FUND BALANCE	90,067.48		
	TOTAL BEGINNING EQUITY	90,067.48		
	TOTAL REVENUE	85,723.41		
	TOTAL EXPENSES	64,907.87		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	20,815.54		
	TOTAL EQUITY & FUND BALANCE		110,883.02	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			110,883.02
				==============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

123-MAIN STREET REVENUE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
123-100-102	CLAIM ON POOLED CASH	69,799.25		
123-120-103	MISC ACCOUNTS RECEIVABLES	0.00		
123-170-100	CURRENT YR RES FOR ENCUMBRANCE	(1,985.00)		
123-170-101	PRIOR YR RES FOR ENCUMBRANCE	1,985.00		
			69,799.25	
	TOTAL ASSETS			69,799.25
				==============
LIABILITIES				
===========				
123-200-110	CURRENT YEAR ENCUMBRANCE	(1,985.00)		
123-200-111	PRIOR YEAR ENCUMBRANCE	1,985.00		
123-200-500	ACCOUNTS PAYABLE PENDING	(1,345.18)		
123-240-100	PRE-REGISTER FESTIVAL/CARSHOW	0.00		
	TOTAL LIABILITIES		(1,345.18)	
EQUITY				
======				
123-270-100	FUND BALANCE	63,885.62		
	TOTAL BEGINNING EQUITY	63,885.62		
	TOTAL REVENUE	43,929.30		
	TOTAL EXPENSES	36,670.49		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	7,258.81		
	TOTAL EQUITY & FUND BALANCE		71,144.43	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			69,799.25
				==============

BALANCE SHEET

AS OF: FEBRUARY 29TH, 2020

125-MUNICIPAL CRT SPECIAL FEE

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
125-100-102	CLAIM ON POOLED CASH	106,407.39		
125-170-100	CURRENT YR RES FOR ENCUMBRANCE	(1,253.00)		
125-170-101	PRIOR YR RES FOR ENCUMBRANCE	1,253.00		
			106,407.39	
	TOTAL ASSETS			106,407.39
LIABILITIES				
125-200-110	CURRENT YEAR ENCUMBRANCE	(1,253.00)		
125-200-111	PRIOR YEAR ENCUMBRANCE	1,253.00		
125-200-500	ACCOUNTS PAYABLE PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
125-270-100	FUND BALANCE	104,605.78		
	TOTAL BEGINNING EQUITY	104,605.78		
	TOTAL REVENUE	6,839.08		
	TOTAL EXPENSES	5,037.47		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	1,801.61		
	TOTAL EQUITY & FUND BALANCE		106,407.39	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			106,407.39

BALANCE SHEET

AS OF: FEBRUARY 29TH, 2020

129-LIBRARY GRANT/DONATION

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
129-100-102	CLAIM ON POOLED CASH	51,034.46		
129-100-103	TEXSTAR: NOBLE TRUST - 3444	923.04		
129-100-108	NED TRUST (LIBRARY) TEXSTAR	281,356.57		
129-120-103	MISC ACCTS RECEIVABLE	0.00		
129-170-100	CURRENT YR RES FOR ENCUMBRANCE	(1,436.37)		
129-170-101	PRIOR YR RES FOR ENCUMBRANCE	1,436.37		
			333,314.07	
	TOTAL ASSETS			333,314.07
LIABILITIES				
129-200-110	CURRENT YEAR ENCUMBRANCE	(1,436.37)		
129-200-111	PRIOR YEAR ENCUMBRANCE	1,436.37		
129-200-233	OTHER A/P PENDING (AUDITOR)	(10,945.00)		
129-200-500	ACCOUNTS PAYABLE PENDING	10,945.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
129-270-100	FUND BALANCE	335,690.98		
	TOTAL BEGINNING EQUITY	335,690.98		
	TOTAL REVENUE	1,934.49		
	TOTAL EXPENSES	4,311.40		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(2,376.91)		
	TOTAL EQUITY & FUND BALANCE		333,314.07	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			333,314.07

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

200-ROADWAY IMPACT FEE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
200-100-102	CLAIM ON POOLED CASH	251,590.39		
200-170-100	CURRENT YR RES FOR ENCUMBRANCE	(30,000.00)		
200-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
			221,590.39	
	TOTAL ASSETS			221,590.39
LIABILITIES				
200-200-110	CURRENT YR ENCUMBRANCES	(30,000.00)		
200-200-111	PRIOR YR ENCUMBRANCES	0.00		
200-200-500	ACCOUNTS PAYABLE PENDING	0.00		
	TOTAL LIABILITIES		(30,000.00)	
EQUITY				
200-270-100	FUND BALANCE	246,334.39		
	TOTAL BEGINNING EQUITY	246,334.39		
	TOTAL REVENUE	14,166.00		
	TOTAL EXPENSES	8,910.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	5,256.00		
	TOTAL EQUITY & FUND BALANCE		251,590.39	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			221,590.39

BALANCE SHEET

AS OF: FEBRUARY 29TH, 2020

210-TRANSPORTATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
210-100-101	2019 CO BOND FUNDS TEXSTAR	3,902,767.69		
210-100-102	CLAIM ON POOLED CASH	994,581.23		
210-120-130	ACCTS RECEIVABLE TRANSPORTATIO	41,345.87		
210-120-131	ALLOWANCE-TRANSPORTATION	0.00		
210-170-100	CURRENT YR RES FOR ENCUMBRANCE	(18,285.00)		
210-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
			4,920,409.79	
	TOTAL ASSETS			4,920,409.79
				==============
LIABILITIES				
===========				
210-200-100	ACCRUED PAYABLES	0.00		
210-200-110	CURRENT YR ENCUMBRANCES	(18,285.00)		
210-200-111	PRIOR YR ENCUMBRANCES	0.00		
210-200-500	ACCOUNTS PAYABLE PENDING	7,612.50		
210-240-101	UNCLAIMED FUNDS	0.00		
	TOTAL LIABILITIES		(10,672.50)	
EQUITY				
======				
210-270-100	FUND BALANCE	5,111,321.56		
	TOTAL BEGINNING EQUITY	5,111,321.56		
	TOTAL REVENUE	360,432.34		
	TOTAL EXPENSES	540,671.61		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(180,239.27)		
	TOTAL EQUITY & FUND BALANCE		4,931,082.29	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			4,920,409.79
				==============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

300-MUNICIPAL DRAINAGE UTILIT

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
300-100-102	CLAIM ON POOLED CASH	251,612.98		
300-120-100	DRAINAGE RECEIVABLE	28,497.61		
300-120-130	ALLOWANCE FOR DOUBTFUL ACCTS	(3,864.08)		
300-160-206	FIXED ASSET-WORK IN PROGRESS	0.00		
300-170-100	CURRENT YR RES FOR ENCUMBRANCE	0.00		
300-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
300-190-103	ACCUMULATED DEPRECIATION	0.00		
			276,246.51	
	TOTAL ASSETS			276,246.51
LIABILITIES				
300-200-104	ACCRUED INTEREST PAYABLE	0.00		
300-200-110	CURRENT YEAR ENCUMBRANCES	0.00		
300-200-111	PRIOR YEAR ENCIMBRANCES	0.00		
300-200-233	OTHER A/P PENDING (AUDITOR)	0.00		
300-200-240	BOND PAYABLE - CURRENT	0.00		
300-200-300	RETAINAGE PAYABLE	0.00		
300-200-500	ACCOUNTS PAYABLE PENDING	0.00		
	TOTAL LIABILITIES		0.00	
EQUITY				
300-250-100	CONTRIBUTED CAPITAL-DRAINAGE	0.00		
300-270-100	FUND BALANCE	186,058.83		
	TOTAL BEGINNING EQUITY	186,058.83		
	TOTAL REVENUE	206,792.11		
	TOTAL EXPENSES	116,604.43		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	90,187.68		
	TOTAL EQUITY & FUND BALANCE		276,246.51	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			276,246.51

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

320-SANITATION FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
320-100-102	CLAIM ON POOLED CASH	293,814.32		
320-120-103	MISC ACCOUNTS RECEIVABLE	0.00		
320-120-130	ACCTS RECEIVABLE GARBAGE	79,136.76		
320-120-131	ALLOWANCE-GARBAGE	(2,691.04)		
320-170-100	CURRENT YR RES FOR ENCUMBRANCE	0.00		
320-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
			370,260.04	
	TOTAL ASSETS			370,260.04
LIABILITIES				
320-200-100	ACCRUED PAYABLES	0.00		
320-200-110	CURRENT YR ENCUMBRANCES	0.00		
320-200-111	PRIOR YR ENCUMBRANCES	0.00		
320-200-500	ACCOUNTS PAYABLE PENDING	135,905.22		
320-200-503	DUE TO STATE COMPT SALES TAX	21,406.66		
320-240-101	UNCLAIMED FUNDS	0.00		
	TOTAL LIABILITIES		157,311.88	
EQUITY				
320-270-100	FUND BALANCE	167,817.57		
	TOTAL BEGINNING EQUITY	167,817.57		
	TOTAL REVENUE	765,557.41		
	TOTAL EXPENSES	720,426.82		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	45,130.59		
	TOTAL EQUITY & FUND BALANCE		212,948.16	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			370,260.04

BALANCE SHEET

AS OF: FEBRUARY 29TH, 2020

340-PUBLIC UTILITIES FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
340-100-100	PETTY CASH	1,350.00		
340-100-101	2019 CO BOND FUNDS TEXSTAR	4,673,843.18		
340-100-102	CLAIM ON POOLED CASH	1,344,258.09		
340-100-103	FROST SAFEKEEPING 1004078	0.00		
340-100-104	FROST ACCT 0591800744	0.00		
340-100-107	TEXPOOL 2465300012 TOWER RENT	471,155.67		
340-100-110	TEXPOOL 2465300001 UTILITY FD	68,480.49		
340-100-116	UTILITY OPERATING-TXCLASS 0007	1,017,104.93		
340-100-118	TEXPOOL RATE STABILIZATION 18	646,274.31		
340-100-119	TEXPOOL CAPITAL OUTLAY-ASSETS	311,548.20		
340-100-120	TEXPOOL WORKING CAPITAL-CIP	460,456.08		
340-100-121	TEXPOOL 2017 WWTP IMPROVMNTS	12,083.16		
340-120-100	ACCOUNTS RECEIVABLE	364,968.56		
340-120-101	CURRENT REFUND PAYABLE	10,054.47		
340-120-102	UNAPPLIED CREDITS	(40,293.00)		
340-120-103	MISC. ACCOUNTS RECEIVABLE	51,296.27		
340-120-104	AR - AUDIT ACCRUALS	0.00		
340-120-130	ALLOWANCE-ACCTS. RECEIVABLE	(6,352.22)		
340-140-100	INVENTORY	139,947.93		
340-150-100	BOND ISSUANCE COSTS	0.00		
340-150-105	DEFERRED AMT ON REFUNDING	32,391.57		
340-160-100	LAND	457,201.00		
340-160-200	BUILDINGS	6,363,714.34		
340-160-206	FIXED ASSETS: WORK IN PROGRESS	3,144,537.91		
340-160-225	PLANT DISTRIBUTION/COLLECTION	46,814,779.80		
340-160-235	EQUIPMENT	714,794.88		
340-170-100	CURRENT YR RES FOR ENCUMBRANCE	(164,464.98)		
340-170-101	PRIOR YR RES FOR ENCUMBRANCE	161,168.80		
340-190-103	ACCUMULATED DEPRECIATION	(22,688,704.25)		
			44,361,595.19	
	TOTAL ASSETS			44,361,595.19
				==============
LIABILITIES				
===========				
340-200-104	ACCRUED INTEREST PAYABLE	104,944.75		
340-200-110	CURRENT YEAR ENCUMBRANCES	(164,464.98)		
340-200-111	PRIOR YEAR ENCUMBRANCE	161,168.80		
340-200-200	FICA AND MEDICARE PAYABLE	(831.14)		
340-200-201	FEDERAL WITHHOLDING PAYABLE	(1,144.93)		
340-200-202	TMRS PAYABLE	0.00		
340-200-203	DEFERRED COMP PAYABLE	134.73		
340-200-204	DEFERRED CHARGES	0.00		
340-200-208	ACCRUED VACATION	29,840.24		
340-200-209	CHILD SUPPORT PAYABLE	0.00		
340-200-210	NET PENSION LIABILITY	616,552.72		
340-200-211	GARNISHMENTS PAYABLE	0.00		
340-200-212	UNUM LIFE INS PAYABLE	154.54		
340-200-213	DENTAL PAYABLE	122.56		

340-PUBLIC UTILITIES FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
340-200-214	AFLAC PAYABLE	239.74		
340-200-215	CLOTHES RENTAL PAYABLE	0.00		
340-200-218	BLUE CHOICE PAYABLE	175.48		
340-200-219	SCOTT & WHITE HEALTH PAYABLE	(5,723.13)		
340-200-222	PRE-PAID LEGAL PAYABLE	(167.45)		
340-200-228	MISC. DEDUCTIONS PAYABLE	0.00		
340-200-229	MET LIFE DENTAL PAYABLE	(135.78)		
340-200-230	UNITED WAY PAYABLE	(1.00)		
340-200-233	OTHER A/P PENDING (AUDITOR)	(15,805.47)		
340-200-235	VISION PLAN PAYABLE	1.93		
340-200-240	BONDS PAYABLE-CURRENT	0.00		
340-200-300	RETAINAGE PAYABLE	50,723.82		
340-200-500	ACCOUNTS PAYABLE PENDING	149,278.49		
340-200-999	UNRECONCILED DIFFERENCES	0.00		
340-210-100	UNAMORT. BOND DISCOUNT	(4,267.80)		
340-210-101	BOND PREMIUMS	1,327,244.40		
340-210-102	DEFERRED AMT ON REFUNDING	(624,228.89)		
340-210-110	DEFERRED OUTFLOW RESORCES TMRS	(91,170.76)		
340-210-115	DEFERRED OUTFLOW INVST TMRS	87,150.59		
340-210-118	DEFERRED INFLOW-ACTUAL VS ASSM	31,373.18		
340-210-119	DEFERRED OUTFLOW-CHNG IN ASSUM	(2,154.18)		
340-230-109	CAPITAL LEASE BANC ONE NEMI	0.00		
340-230-111	8.745M CO SERIES 2010 (6.11M)	180,000.00		
340-230-114	4.5M CO SERIES 2003 (65%)	0.00		
340-230-115	4.2M COMB CO 2006 (4M)	3,830,000.00		
340-230-116	10M COMB SERIES 2007 (7M)	6,325,000.00		
340-230-117	9.615M COMB SERIES 08 (6.615M)	0.00		
340-230-118	8.995 GO REFUNDING 2009	520,000.00		
340-230-119	2.625 GO REF 2010	0.00		
340-230-120	5.450M GO REF 2012 (1.460M)	915,000.00		
340-230-121	4.595M 2015 GO REF (1.695M)	1,620,000.00		
340-230-122	8.010M 2016 GO REF (5.065M)	5,065,000.00		
340-230-123	5.34M COMB SERIES 2017(2.250M)	2,270,000.00		
340-230-124	3.02M GO REF 2017 (1.585M)	1,565,000.00		
340-230-125	12.590 M 2019 COs (4.425M)	4,425,000.00		
340-240-100	METER DEPOSITS	458,941.00		
340-240-101	UNCLAIMED FUNDS	5,436.90		
340-240-120	ALLOWANCE FOR BAD DEBT	0.00		
	TOTAL LIABILITIES		28,828,388.36	
EQUITY				
======				
340-250-100	CONTRIBUTED CAPITAL-WATER OPER	454,779.30		
340-250-101	CONTRIBUTED CAPITAL SEWER OPER	60,475.00		
340-270-100	FUND BALANCE	14,368,550.73		
	TOTAL BEGINNING EQUITY	14,883,805.03		
	TOTAL REVENUE	4,213,167.93		
	TOTAL EXPENSES	3,563,766.13		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	649,401.80		
	TOTAL EQUITY & FUND BALANCE		15,533,206.83	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			44,361,595.19
				==============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

345-UTILITY IMPACT FEE FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
345-100-102	CLAIM ON POOLED CASH	1,413,799.77		
345-160-206	WORK IN PROGRESS	0.00		
345-160-225	PLANT DISTRIBUTION	104,188.68		
345-170-100	CURRENT YR RES FOR ENCUMBRANCE	(126,411.60)		
345-170-101	PRIOR YR RES FOR ENCUMBRANCE	1,411.60		
			1,392,988.45	
	TOTAL ASSETS			1,392,988.45
				===============
LIABILITIES				
===========				
345-200-110	CURRENT YEAR ENCUMBRANCE	(126,411.60)		
345-200-111	PRIOR YEAR ENCUMBRANCE	1,411.60		
345-200-233	OTHER A/P PENDING (AUDITOR)	0.00		
345-200-500	ACCOUNTS PAYABLE PENDING	0.00		
	TOTAL LIABILITIES		(125,000.00)	
EQUITY				
======				
345-270-100	FUND BALANCE	1,396,488.45		
	TOTAL BEGINNING EQUITY	1,396,488.45		
	TOTAL REVENUE	121,500.00		
	TOTAL EXPENSES	0.00		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	121,500.00		
	TOTAL EQUITY & FUND BALANCE		1,517,988.45	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,392,988.45
				===============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

350-AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
350-100-102	CLAIM ON POOLED CASH	82,050.60		
350-100-106	TEXPOOL 2017 AIRPORT CONST	1,021,893.88		
350-120-100	AIRPORT RECEIVABLES	7,007.78		
350-120-101	REFUND CHECKS PAYABLE	0.00		
350-120-103	MISC. ACCOUNTS RECEIVABLES	1,726.93		
350-120-140	GRANTS RECEIVABLE	0.00		
350-120-250	DUE FROM OTHER FUNDS (AUDITOR)	1,360.00		
350-150-100	BOND ISSUANCE COSTS	0.00		
350-150-105	DEFERRED AMT ON REFUNDING	3,842.71		
350-160-100	LAND	859,833.00		
350-160-200	T-HANGERS (BUILDINGS)	1,264,756.23		
350-160-206	FIXED ASSETS:WORK IN PROGRESS	2,923,345.07		
350-160-210	EQUIPMENT	107,159.00		
350-160-300	RUNWAY	2,238,415.96		
350-160-335	FIELD EQUIPMENT	0.00		
350-170-100	CURRENT YR RES FOR ENCUMBRANCE	0.00		
350-170-101	PRIOR YR RES FOR ENCUMBRANCE	0.00		
350-190-103	ACCUMULATED DEPRECIATION	(1,591,509.88)		
			6,919,881.28	
	TOTAL ASSETS			6,919,881.28
				==============
LIABILITIES				
===========				
350-200-100	ACCRUED ACCOUNTS PAYABLE	0.00		
350-200-110	CURRENT YEAR ENCUMBRANCE	0.00		
350-200-111	PRIOR YEAR ENCUMBRANCE	0.00		
350-200-200	FICA AND MEDICARE PAYABLE	0.00		
350-200-201	FEDERAL WITHHOLDING PAYABLE	0.00		
350-200-202	TMRS PAYABLE	0.00		
350-200-210	NET PENSION LIABILITY	22,520.91		
350-200-213	DENTAL PAYABLE	42.00		
350-200-222	PRE-PAID LEGAL	0.00		
350-200-233	OTHER A/P PENDING (AUDITOR)	(617.76)		
350-200-235	VISION PLAN PAYABLE	0.81		
350-200-240	BONDS PAYABLE-CURRENT	0.00		
350-200-401	WAGES PAYABLE	984.42		
350-200-500	ACCOUNTS PAYABLE PENDING	1,873.70		
350-200-501	DUE TO FUND 100 (LOAN ADVANCE)	0.00		
350-200-502	DUE TO FUND 100	0.00		
350-200-505	DUE TO OTHER FUNDS	19,710.00		
350-200-999	UNRECONCILED DIFFERENCE	(271.67)		
350-210-100	UNAMORT. BOND DISCOUNT	4,589.11		
350-210-101	BOND PREMIUMS	23,831.60		
350-210-110	DEFERRED OUTFLOW TMRS CONT	(3,330.21)		
350-210-115	DEFERRED OUTLOW INVST TMRS	3,183.36		
350-210-118	DEFERRED INFLOW ACT VS ASSMPT	1,145.97		
350-210-119	DEFERRED OUTFLOW CNGS IN ASSUM	(78.69)		
350-230-101	LONG TERM DEBT	0.00		

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

350-AIRPORT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
350-230-102	BOND PAYABLE-$290K REF 2010	75,000.00		
350-230-103	5.34M COMB SERIES 2017(1.445M)	1,450,000.00		
350-240-101	ACCRUED INTEREST PAYABLE	6,051.25		
	TOTAL LIABILITIES		1,604,634.80	
EQUITY				
======				
350-250-100	CONTRIBUTED CAPITAL GRANT	4,274,320.92		
350-250-101	CONTRIBUTED CAPITAL CITY	75,265.82		
350-280-100	RETAINED EARNINGS	514,156.10		
350-281-100	PRIOR PERIOD ADJUSTMENTS	442,482.09		
	TOTAL BEGINNING EQUITY	5,306,224.93		
	TOTAL REVENUE	178,019.23		
	TOTAL EXPENSES	168,997.68		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	9,021.55		
	TOTAL EQUITY & FUND BALANCE		5,315,246.48	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			6,919,881.28

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

370-CEMETERY OPERATING FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
370-100-102	CLAIM ON POOLED CASH	194,236.95		
370-120-103	MISC ACCOUNTS RECEIVABLES	0.00		
370-160-206	FIXED ASSETS-WORK IN PROGRESS	10,032.80		
370-170-100	CURRENT YR RES FOR ENCUMBRANCE	(959.83)		
370-170-101	PRIOR YR RES FOR ENCUMBRANCE	959.83		
370-190-103	ACCUMULATED DEPRECIATION	(2,006.56)		
			202,263.19	
	TOTAL ASSETS			202,263.19
LIABILITIES				
370-200-110	CURRENT YR ENCUMBRANCE	(959.83)		
370-200-111	PRIOR YEAR ENCUMBRANCE	959.83		
370-200-200	FICA & MEDICARE PAYABLE	0.00		
370-200-201	FEDERAL WITHHOLDING PAYABLE	0.00		
370-200-202	TMRS PAYABLE	0.00		
370-200-210	NET PENSION LIABILITY	32,939.00		
370-200-211	GARNISHMENTS PAYABLE	0.00		
370-200-213	ASSURANT DENTAL PAYABLE	(22.51)		
370-200-219	SCOTT & WHITE HEALTH PAYABLE	0.00		
370-200-222	PRE-PAID LEGAL	0.00		
370-200-233	OTHER A/P PENDING (AUDITOR)	(1,342.29)		
370-200-235	VISION PLAN PAYABLE	0.00		
370-200-401	WAGES PAYABLE	424.53		
370-200-500	ACCOUNTS PAYABLE PENDING	1,438.43		
370-210-100	DUE TO CEMETERY LAND PURCHASE	203,944.99		
370-210-110	DEFERRED OUTFLOW CONT TMRS	(4,870.75)		
370-210-115	DEFERRED OUTFLOW INVST TMRS	4,655.97		
370-210-118	DEFERRED INFLOW ACTUAL VS ASSM	1,676.09		
370-210-119	DEFERRED OUTFLOW-CHG ASSUMP	(115.09)		
	TOTAL LIABILITIES		238,728.37	
EQUITY				
370-270-100	FUND BALANCE	(4,200.16)		
	TOTAL BEGINNING EQUITY	(4,200.16)		
	TOTAL REVENUE	36,041.08		
	TOTAL EXPENSES	68,306.10		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(32,265.02)		
	TOTAL EQUITY & FUND BALANCE		(36,465.18)	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			202,263.19

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

382-FLEET SERVICES OPERATING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
======				
382-100-102	CLAIM ON POOLED CASH	81,985.33		
382-120-250	DUE TO OTHER FUNDS	8,213.00		
382-160-206	ESCROW FOR EQUIPMENT PURCHASES	0.00		
382-160-301	VEHICLES	0.00		
382-160-303	OFFICE EQUIPMENT	0.00		
382-160-305	FIELD EQUIPMENT	0.00		
382-160-306	HEAVY EQUIPMENT	0.00		
382-160-320	EQUIPMENT	0.00		
382-170-100	CURRENT YR RES FOR ENCUMBRANCE	(19,781.61)		
382-170-101	PRIOR YR RES FOR ENCUMBRANCE	5,016.20		
382-190-103	ACCUMULATED DEPRECIATION	0.00		
			75,432.92	
	TOTAL ASSETS			75,432.92
				==============
LIABILITIES				
===========				
382-200-110	CURRENT YEAR ENCUMBRANCE	(19,781.61)		
382-200-111	PRIOR YEAR ENCUMBRANCE	5,016.20		
382-200-200	FICA AND MEDICARE PAYABLE	0.00		
382-200-201	FEDERAL WITHHOLDING PAYABLE	0.00		
382-200-202	TMRS PAYABLE	(0.01)		
382-200-203	DEFERRED COMP PAYABLE	0.00		
382-200-208	ACCRUED VACATION	4,944.81		
382-200-210	NET PENSION LIABILITY	75,549.28		
382-200-212	UNUM LIFE INSURANCE PAYABLE	12.51		
382-200-213	DENTAL PAYABLE	0.00		
382-200-214	AFLAC PAYABLE	88.83		
382-200-215	CLOTHES RENTAL PAYABLE	0.00		
382-200-218	BLUE CHOICE PAYABLE	0.00		
382-200-219	SCOTT & WHITE HEALTH PAYABLE	(55.21)		
382-200-222	PRE-PAID LEGAL PAYABLE	51.80		
382-200-229	MET LIFE DENTAL PAYABLE	0.00		
382-200-233	OTHER A/P PENDING (AUDITOR)	(2,723.96)		
382-200-235	VISION PLAN PAYABLE	0.00		
382-200-401	WAGES PAYABLE	280.94		
382-200-500	ACCOUNTS PAYABLE PENDING	8,356.36		
382-210-110	DEFERRED OUTFLOW CONTB TMRS	(11,171.61)		
382-210-115	DEFERRED OUTFLOW INVST TMRS	10,679.00		
382-210-118	DEFERRED INFLOW ACTUAL VS ASSM	3,844.31		
382-210-119	DEFERRED OUTLOW-CHNG IN ASSUMP	(263.96)		
382-240-101	UNCLAIMED FUNDS	78.32		
	TOTAL LIABILITIES		74,906.00	

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

382-FLEET SERVICES OPERATING

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
EQUITY				
======				
382-260-121	RESERVE:FUTURE EQUIP PURCHASES	0.00		
382-270-100	FUND BALANCE	(61,500.21)		
	TOTAL BEGINNING EQUITY	(61,500.21)		
	TOTAL REVENUE	350,852.76		
	TOTAL EXPENSES	288,825.63		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	62,027.13		
	TOTAL EQUITY & FUND BALANCE		526.92	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			75,432.92
				==============

BALANCE SHEET
AS OF: FEBRUARY 29TH, 2020

384-FLEET REPLACEMENT FUND

ACCOUNT #	ACCOUNT DESCRIPTION	BALANCE		
ASSETS				
384-100-102	CLAIM ON POOLED CASH	(239,571.91)		
384-100-104	CAPITAL EQUIP ACCT 2139517	0.00		
384-100-105	SIGNATURE BANK EQUIP (ESCROW)	0.00		
384-100-106	FROST LEASING ESCROW 010597724	5,932.78		
384-100-108	2018 FLEET/EQUIP TEXSTAR 20180	618,105.81		
384-120-103	MISC ACCOUNTS RECEIVABLES	0.00		
384-140-100	PREPAID CAP LEASE	0.00		
384-150-100	BOND ISSUANCE COSTS	42,598.96		
384-160-320	MACHINERY & EQUIPMENT	4,726,709.02		
384-170-100	CURRENT YR RES FOR ENCUMBRANCE	(3,480,921.23)		
384-170-101	PRIOR YR RES FOR ENCUMBRANCE	3,119,839.62		
384-190-103	ACCUMULATED DEPRECIATION	(2,977,452.73)		
			1,815,240.32	
	TOTAL ASSETS			1,815,240.32
LIABILITIES				
384-200-104	ACCRUED INTEREST PAYALBE	0.00		
384-200-110	CURRENT YEAR ENCUMBRANCE	(3,426,517.23)		
384-200-111	PRIOR YEAR ENCUMBRANCE	3,065,435.62		
384-200-500	ACCOUNTS PAYABLE PENDING	2,739.11		
384-200-505	DUE FROM OTHER FUNDS	9,573.00		
384-210-101	UNAMORT BOND PREMIUM	52,670.34		
384-230-103	5.44M COMB SERIES 2015(2.66M)	2,050,000.00		
384-230-115	CAPITAL LEASE PAYABLE-CURRENT	0.00		
384-230-120	CAP LEASE PAYABLE-NONCURRENT	1,232,191.85		
384-230-125	NOTES PAYABLE	582,656.62		
384-240-101	ACCRUED INTEREST PAYABLE	22,154.55		
	TOTAL LIABILITIES		3,590,903.86	
EQUITY				
384-270-100	FUND BALANCE	(783,575.28)		
	TOTAL BEGINNING EQUITY	(783,575.28)		
	TOTAL REVENUE	143,950.24		
	TOTAL EXPENSES	1,136,038.50		
	TOTAL INCREASE/(DECREASE) IN FUND BAL.	(992,088.26)		
	TOTAL EQUITY & FUND BALANCE		(1,775,663.54)	
	TOTAL LIABILITIES, EQUITY & FUND BALANCE			1,815,240.32

Attachment E

Sales Tax Tracking Report

Summary of Sales Tax Collections by Month

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Estimate Amount	$ Difference from Actual to Est Amt	% Difference from Actual to Est Amt	$ Difference from Prior Year Amount	% Difference from Pr. Yr. Actual
October	$ 292,233	$ 320,355	$ 333,211	$ 350,589	$ 389,538	$ 364,613	$ 24,925	6.8%	$ 38,949	11.1%
November	337,702	374,270	367,873	416,457	422,737	433,115	(10,377)	-2.4%	6,281	1.5%
December	303,353	302,790	329,458	376,081	390,346	391,124	(778)	-0.2%	14,266	3.8%
January	276,590	306,687	379,137	328,713	356,902	341,862	15,040	4.4%	28,189	8.6%
February	388,451	399,542	421,201	414,617	507,733	431,202	76,531	17.7%	93,115	22.5%
March	266,446	285,806	294,166	334,744		348,134				
April	276,644	275,023	280,487	338,154		351,681				
May	397,395	400,403	416,809	395,638		411,464				
June	299,432	322,240	319,869	352,018		366,099				
July	313,785	312,955	349,865	378,446		393,584				
August	393,359	340,817	405,299	411,815		428,288				
Sept.	312,340	310,945	330,626	410,378		426,793				
	$ 3,857,729	**$ 3,951,833**	**$ 4,228,002**	**$ 4,507,651**	**$ 2,067,257**	**$ 4,303,935**	**$ 105,341**		**$ 180,799**	

	2016	2017	2018	2019	2020
October	$ 73,058.21	$ 80,088.75	$ 83,302.75	$ 87,647.35	$ 97,384.62
November	84,425.42	93,567.50	91,968.34	104,114.17	105,684.37
December	75,838.28	75,697.50	82,364.55	94,020.21	97,586.60
January	69,147.51	76,671.75	94,784.22	82,178.28	89,225.42
February	97,112.77	99,885.50	105,300.37	103,654.37	126,933.20
March	66,611.41	71,451.50	73,541.53	83,685.96	-
April	69,160.95	68,755.75	70,121.80	84,538.60	-
May	99,348.74	100,100.75	104,202.23	98,909.55	-
June	74,857.98	80,560.00	79,967.33	88,004.60	-
July	78,446.15	78,238.75	87,466.33	94,611.46	-
August	98,339.73	85,204.25	101,324.70	102,953.77	-
Sept.	78,085.05	77,736.25	82,656.47	102,594.38	-
	$ 964,432.18	$ 987,958.25	$ 1,057,000.62	$ 1,126,912.68	$ 516,814.19

Sales Tax Tracking (City's Portion) - FY 2019-20

Monthly

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Estimated Amount	$ Difference from Actual to Est Amt	% Difference from Actual to Est Amt	$ Difference from Prior Year Amount	% Difference from Pr. Yr. Actual
October	$ 219,175	$ 240,266	$ 249,908	$ 262,942	$ 292,154	$ 273,460	$ 18,694	6.8%	$ 29,212	11.1%
November	253,276	280,703	275,905	312,342	317,053	324,836	(7,783)	-2.4%	4,711	1.5%
December	227,515	227,092	247,094	282,061	292,760	293,343	(583)	-0.2%	10,699	3.8%
January	207,443	230,015	284,353	246,535	267,676	256,396	11,280	4.4%	21,141	8.6%
February	291,338	299,656	315,901	310,963	380,800	323,402	57,398	17.7%	69,836	22.5%
March	199,834	214,354	220,625	251,058	-	261,100				
April	207,483	206,267	210,365	253,616	-	263,760				
May	298,046	300,302	312,607	296,729	-	308,598				
June	224,574	241,680	239,902	264,014	-	274,574				
July	235,338	234,716	262,399	283,834	-	295,188				
August	295,019	255,613	303,974	308,861	-	321,216				
Sept.	234,255	233,209	247,969	307,783	-	320,094				
						$ 3,515,968				

Cumulative Year -to- Date on Actual

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2019-20 Estimated Amount	$ Difference from Actual to Est. Amt	% Difference from Actual to Est. Amt	$ Difference from Prior Year Amount	% Difference from Pr. Yr. Actual
October	$ 219,175	$ 240,266	$ 249,908	$ 262,942	$ 292,154	$ 273,460	$ 18,694	6.8%	$ 29,212	11.1%
November	472,451	520,969	525,813	575,285	609,207	598,296	10,911	1.8%	33,922	5.9%
December	699,966	748,061	772,907	857,345	901,967	891,639	10,328	1.2%	44,622	5.2%
January	907,408	978,077	1,057,260	1,103,880	1,169,643	1,148,035	21,608	1.9%	65,763	6.0%
February	1,198,747	1,277,733	1,373,161	1,414,843	1,550,443	1,471,437	79,006	5.4%	135,599	9.6%
March	1,398,581	1,492,087	1,593,785	1,665,901	-	1,732,537				
April	1,606,064	1,698,355	1,804,151	1,919,517	-	1,996,297				
May	1,904,110	1,998,657	2,116,757	2,216,245	-	2,304,895				
June	2,128,684	2,240,337	2,356,659	2,480,259	-	2,579,470				
July	2,364,022	2,475,053	2,619,058	2,764,094	-	2,874,657				
August	2,659,041	2,730,666	2,923,032	3,072,955	-	3,195,873				
Sept.	2,893,297	2,963,875	3,171,002	3,380,738	-	3,515,968				
Change from prior year	-0.6%	2.4%	6.5%	6.2%						

Attachment F

Monthly Investment Report

Monthly Investment Report

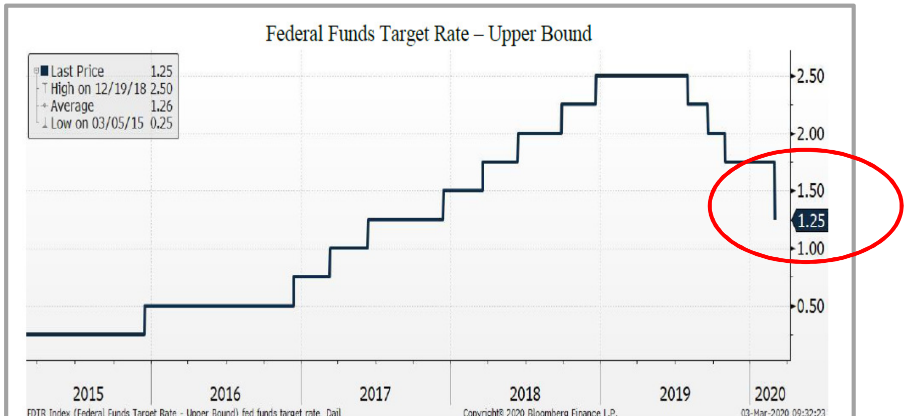
February 29, 2020

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

Virus Panic Overwhelms Markets

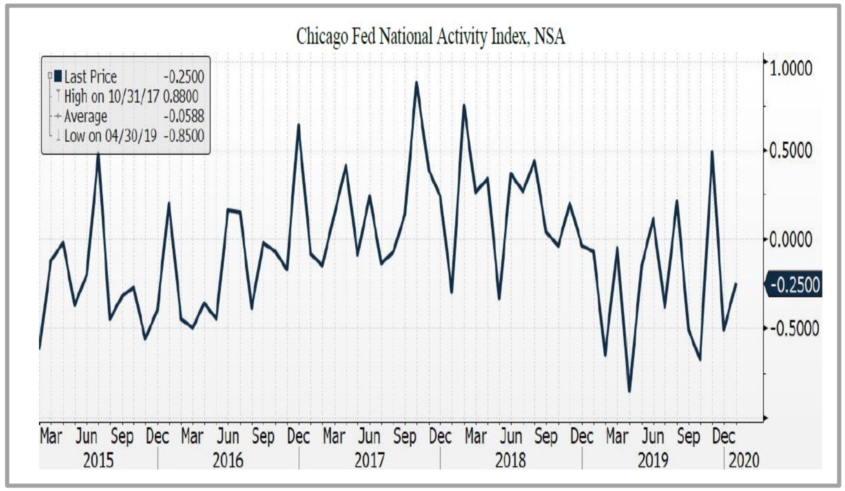
- Although the month of February started out solidly with the stock markets hitting all time highs and the economic picture still solid and stable, the last half of the month gripped the markets and put market participants in panic.
- U.S. economic growth remained mixed in early 2020, with moderate strength in consumer spending, a likely bottoming in business fixed investments and a robust housing sector.
- The corona virus (COVID-19), however, changed the entire investing landscape. The threat has had a major impact, reducing economic activity in China and disrupting global supply chains.
- The corona virus's jump to other countries has fanned investor fears. The risk of a U.S. contagion has hit share prices hard and fueled a flight to safety into bonds (lower yields).
- The historic highs of stocks crashed to historic daily lows and volatility. The fear was based on layoffs, decreased travel and constrained supply chains.
- G7 Finance Ministers met in face of the virus and issued a joint statement announcing a coordinated response. The statement noted that the leaders "are closely monitoring the spread of COVID-19 and its impact on markets and economic conditions." They also reaffirmed their "commitment to use all appropriate policy tools to achieve strong, sustainable growth and safeguard against downside risks."
- The Fed's response was to make an emergency ½ % cut to the Fed Funds rates rather than to wait for their planned March 17-18 policy meeting. It was following Japan and Australia.
- Lower interest rates may not help much to offset the panic. The hit to China's economy will impact all its trading partners and until we get a clear indication of a peaking in cases, that panic looks to continue.

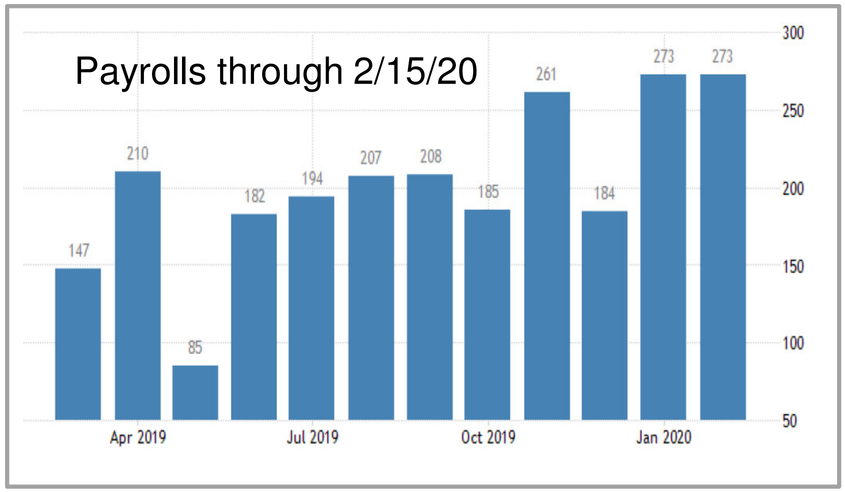


Source: Bloomberg

Fed Versus the Virus – Round One

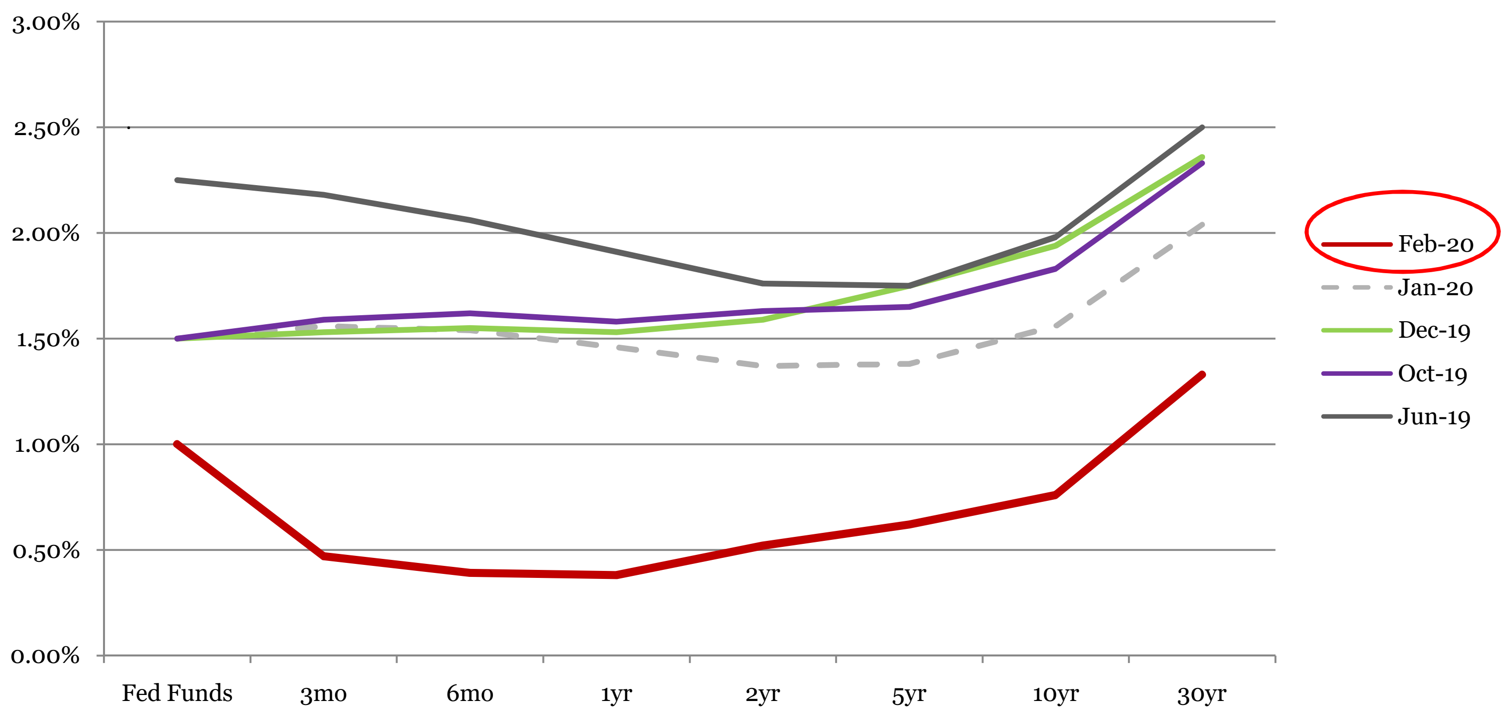
- Going forward, despite the latest rounds of economic data still painting a relatively solid picture of domestic conditions – at least in hindsight – the FOMC is likely to continue a campaign of further policy adjustments with very few other arrows in their quiver. Additional cuts are being priced in by the market and may, if not eventually, reach an approaching zero.
- In times of uncertainty, markets typically look to central banks for a panacea. But since this is not economic in nature per se, but a potential to slow economies, do central banks even have the medicine they need. A series of rate cuts may prove ineffective if no business or consumer uses it. China remains in a virtual lock-down that lower rates will not cure.
- As the threat from the global outbreak continues to choke off international supply chains, restraining global travel and tourism, retail expenditures, as well as the free flow of labor, capital and goods, U.S. central bankers will act to cushion the domestic economy with the limited tools they have available. The question will be whether fiscal weapons will be brought to bear.
- The developing nature of the virus' threat – both real and perceived – is not yet quantifiable so the actions of the central banks can not be judged.
- Gold is up as investors run to grab safety nets, but when OPEC tried to cut production, the members again did not play well in the sand box so oil has dropped to three year lows. Most of the move will be into the US fixed income market continuing to drive yields on treasuries and agencies lower.





This is more than anyone expected

- To say this month's moves are dramatic is to state the obvious. The virus has caused rates to plummet. The corona virus has increased the demand for safe havens while questions about liquidity swirled in the debt markets. The virus has spurred an epic rally in global bonds as we re-visit historic low rates.
- Each day as the equity market gyrated wildly, the impact could be felt in the fixed income market. Risk off days brought broad swings to lower rates as investors rushed for safety. The curve dropped across all maturities. The question will be IF and WHEN the virus is tamed, will the supply chains and economic disruptions be too far depressed to be overcome in short order, because supply chains will start up immediately. That will probably depend on how long it lasts.
- On the short end the traders are amped up on bets that the Fed will cut again in March. Even the stronger than expected jobs report for February was enough to dent that call.



End of Month Rates - Full Yield Curve – Fed Funds to 30yr

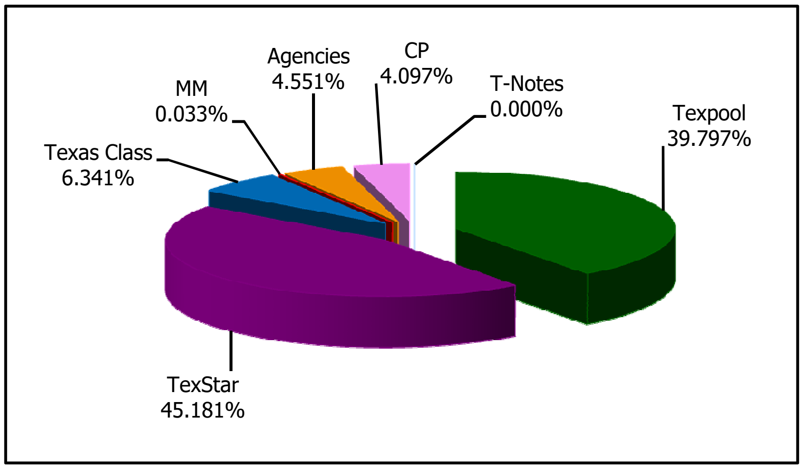
Your Portfolio

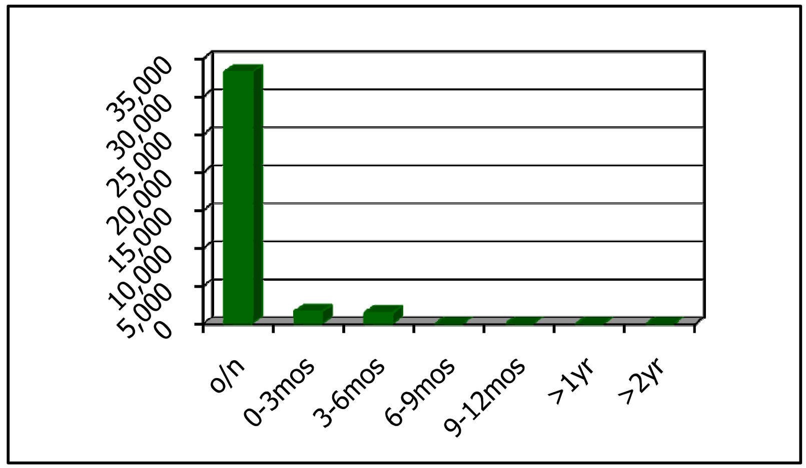
As of February 29, 2019

- P&A constantly reviews your portfolio for optimal asset allocation and a controlled average maturity because a diversified portfolio can better adjust to volatile market conditions.

- The graphs below show asset allocations by market sector and by maturity. They do reflect our ongoing anticipation of lower rates into 2020. These rate cuts and the potential of more decreasing rates indicates the need to extend portfolios. Extending now will lock in yields even though rates may decrease and provides for extra safety.

- The non-cash portion of your portfolio is yielding 2.29%.





PATTERSON & ASSOCIATES
INVESTMENT PROFESSIONALS

City of Taylor, Texas
Portfolio Management
Portfolio Summary
February 29, 2020

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 365 Equiv.
Commercial Paper Disc. -Amortizing	1,500,000.00	1,489,706.25	1,489,706.25	4.10	180	135	1.873
Federal Agency Coupon Securities	1,655,000.00	1,657,674.10	1,655,382.86	4.55	432	33	2.658
Texpool	14,473,268.84	14,473,268.84	14,473,268.84	39.80	1	1	1.591
TexStar	16,430,676.31	16,430,676.31	16,430,676.31	45.18	1	1	1.564
Texas Class	2,305,967.05	2,305,967.05	2,305,967.05	6.34	1	1	1.770
Money Market	12,230.16	12,230.16	12,230.16	0.03	1	1	0.010
Investments	**36,377,142.36**	**36,369,522.71**	**36,367,231.47**	**100.00%**	**28**	**8**	**1.650**

Total Earnings	February 29 Month Ending	Fiscal Year To Date
Current Year	49,072.04	244,949.05

The following reports are submitted in accordance with the Public Funds Investment Act (Texas Gov't Code 2256). The reports also offer supplemental information not required by the Act in order to fully inform the governing body of the City of Taylor, Texas of the position and activity within the Citty's portfolio of investment. The reports include a management summary overview, a detailed inventory report for the end of the period, a transaction report, as well as graphic represenataions of the portfolio to provide full disclosure to the governing body.

Jeffrey Wood, Finance Director

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Summary by Type
February 29, 2020
Grouped by Fund

Patterson & Associates
901 S. MoPac
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Security Type		Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: 2019 Bond Fund							
TexStar		1	12,689,565.01	12,689,565.01	34.89	1.564	1
	Subtotal	**1**	**12,689,565.01**	**12,689,565.01**	**34.89**	**1.564**	**1**
Fund: Airport Fund							
Texpool		1	1,021,893.88	1,021,893.88	2.81	1.591	1
	Subtotal	**1**	**1,021,893.88**	**1,021,893.88**	**2.81**	**1.591**	**1**
Fund: Cemetery Permanent Fund							
Federal Agency Coupon Securities		1	375,000.00	374,916.20	1.03	2.889	65
Money Market		1	0.00	0.00	0.00	0.000	0
Texas Class		1	32,693.29	32,693.29	0.09	1.770	1
Texpool		1	58,212.18	58,212.18	0.16	1.591	1
TexStar		1	56,329.22	56,329.22	0.15	1.564	1
	Subtotal	**5**	**522,234.69**	**522,150.89**	**1.43**	**2.531**	**47**
Fund: Fleet Replacement Fund							
TexStar		1	618,105.81	618,105.81	1.70	1.564	1
	Subtotal	**1**	**618,105.81**	**618,105.81**	**1.70**	**1.564**	**1**
Fund: General Fund							
Principal		1	0.00	0.00	0.00	0.000	0
Commercial Paper Disc. -Amortizing		1	1,500,000.00	1,489,706.25	4.10	1.873	135
Federal Agency Coupon Securities		2	1,280,000.00	1,280,466.66	3.52	2.591	24
Money Market		2	12,230.16	12,230.16	0.03	0.010	1
Texas Class		1	1,256,168.83	1,256,168.83	3.45	1.770	1
Texpool		1	10,734,338.71	10,734,338.71	29.52	1.591	1
TexStar		1	3,066,676.27	3,066,676.27	8.43	1.564	1
	Subtotal	**9**	**17,849,413.97**	**17,839,586.88**	**49.05**	**1.693**	**14**

City of Taylor, Texas
Summary by Type
February 29, 2020
Grouped by Fund

Security Type	Number of Investments	Par Value	Book Value	% of Portfolio	Average YTM 365	Average Days to Maturity
Fund: General Capital Fund						
TexStar	1	0.00	0.00	0.00	0.000	0
Subtotal	**1**	**0.00**	**0.00**	**0.00**	**0.000**	**0**
Fund: Special Rev-Tax Increment Fund						
Texpool	1	688,826.16	688,826.16	1.89	1.591	1
Subtotal	**1**	**688,826.16**	**688,826.16**	**1.89**	**1.591**	**1**
Fund: Utility Fund						
Texas Class	1	1,017,104.93	1,017,104.93	2.80	1.770	1
Texpool	1	1,969,997.91	1,969,997.91	5.42	1.591	1
Subtotal	**2**	**2,987,102.84**	**2,987,102.84**	**8.22**	**1.652**	**1**
Total and Average	**21**	**36,377,142.36**	**36,367,231.47**	**100.00**	**1.650**	**8**

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Fund 19BOND - 2019 Bond Fund
Investments by Fund
February 29, 2020

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
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CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
TexStar											
20190	10044	TexStar	04/24/2019	12,689,565.01	12,689,565.01	12,689,565.01	1.564	1.542	1.564		1
			Subtotal and Average	**12,689,565.01**	**12,689,565.01**	**12,689,565.01**		**1.543**	**1.564**		**1**
			Total Investments and Average	**12,689,565.01**	**12,689,565.01**	**12,689,565.01**		**1.543**	**1.564**		**1**

Fund AIR - Airport Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Texpool											
300019	10007	Texpool	11/01/2017	1,021,893.88	1,021,893.88	1,021,893.88	1.591	1.569	1.590		1
			Subtotal and Average	**1,021,893.88**	**1,021,893.88**	**1,021,893.88**		**1.569**	**1.591**		**1**
			Total Investments and Average	**1,021,893.88**	**1,021,893.88**	**1,021,893.88**		**1.569**	**1.591**		**1**

Fund CEM - Cemetery Permanent Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Federal Agency Coupon Securities											
3133EJQ51	10036	FFCB Note	11/06/2018	374,916.20	375,000.00	376,048.58	2.760	2.849	2.889	05/05/2020	65
			Subtotal and Average	**374,916.20**	**375,000.00**	**376,048.58**		**2.850**	**2.889**		**65**
Texpool											
300007	10008	Texpool	11/01/2017	58,212.18	58,212.18	58,212.18	1.591	1.569	1.590		1
			Subtotal and Average	**58,212.18**	**58,212.18**	**58,212.18**		**1.569**	**1.591**		**1**
TexStar											
22880	10003	TexStar	11/01/2017	56,329.22	56,329.22	56,329.22	1.564	1.542	1.564		1
			Subtotal and Average	**56,329.22**	**56,329.22**	**56,329.22**		**1.543**	**1.564**		**1**
Texas Class											
70006	10001	Texas Class	11/01/2017	32,693.29	32,693.29	32,693.29	1.770	1.745	1.770		1
			Subtotal and Average	**32,693.29**	**32,693.29**	**32,693.29**		**1.746**	**1.770**		**1**
Money Market											
54941	10009	Fidelity Govt Cash Res (FDRXX)	11/01/2017	0.00	0.00	0.00					1
			Subtotal and Average	**0.00**	**0.00**	**0.00**		**0.000**	**0.000**		**0**
			Total Investments and Average	**522,150.89**	**522,234.69**	**523,283.27**		**2.497**	**2.531**		**46**

Fund FLEET - Fleet Replacement Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
TexStar											
20180	10030	TexStar	08/08/2018	618,105.81	618,105.81	618,105.81	1.564	1.542	1.564		1
			Subtotal and Average	**618,105.81**	**618,105.81**	**618,105.81**		**1.543**	**1.564**		**1**
			Total Investments and Average	**618,105.81**	**618,105.81**	**618,105.81**		**1.543**	**1.564**		**1**

Fund GEN - General Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Commercial Paper Disc. -Amortizing											
16536HGE5	10046	Chesham Finance CP	01/16/2020	1,489,706.25	1,500,000.00	1,489,706.25		1.846	1.872	07/14/2020	135
			Subtotal and Average	**1,489,706.25**	**1,500,000.00**	**1,489,706.25**		**1.847**	**1.873**		**135**
Federal Agency Coupon Securities											
3133EJQ51	10037	FFCB Note	11/06/2018	279,937.43	280,000.00	280,782.94	2.760	2.849	2.889	05/05/2020	65
3133XXP50	10041	FHLB Note	03/22/2019	1,000,529.23	1,000,000.00	1,000,842.58	4.125	2.472	2.507	03/13/2020	12
			Subtotal and Average	**1,280,466.66**	**1,280,000.00**	**1,281,625.52**		**2.555**	**2.591**		**23**
Texpool											
300003	10004	Texpool	11/01/2017	10,734,338.71	10,734,338.71	10,734,338.71	1.591	1.569	1.590		1
			Subtotal and Average	**10,734,338.71**	**10,734,338.71**	**10,734,338.71**		**1.569**	**1.591**		**1**
TexStar											
34440	10002	TexStar	11/01/2017	3,066,676.27	3,066,676.27	3,066,676.27	1.564	1.542	1.564		1
			Subtotal and Average	**3,066,676.27**	**3,066,676.27**	**3,066,676.27**		**1.543**	**1.564**		**1**
Texas Class											
70008	10048	Texas Class	01/22/2020	1,256,168.83	1,256,168.83	1,256,168.83	1.770	1.745	1.770		1
			Subtotal and Average	**1,256,168.83**	**1,256,168.83**	**1,256,168.83**		**1.746**	**1.770**		**1**
Money Market											
60618	10000	Citizens Nat'l Bank MM-Public	11/01/2017	12,230.16	12,230.16	12,230.16	0.010	0.009	0.010		1
54942	10010	Fidelity Govt Cash Res (FDRXX)	11/01/2017	0.00	0.00	0.00					1
			Subtotal and Average	**12,230.16**	**12,230.16**	**12,230.16**		**0.010**	**0.010**		**1**
Principal											
54942A	10040	Cash	01/02/2019	0.00	0.00	0.00					1
			Subtotal and Average	**0.00**	**0.00**	**0.00**		**0.000**	**0.000**		**0**
			Total Investments and Average	**17,839,586.88**	**17,849,413.97**	**17,840,745.74**		**1.670**	**1.693**		**13**

Fund GENCAP - General Capital Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
TexStar											
20181	10029	TexStar	08/08/2018	0.00	0.00	0.00	2.307	2.275	2.306		1
			Subtotal and Average	**0.00**	**0.00**	**0.00**		**0.000**	**0.000**		**0**
			Total Investments and Average	**0.00**	**0.00**	**0.00**		**0.000**	**0.000**		**0**

Fund SPECREV - Special Rev-Tax Increment Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Texpool											
300004	10005	Texpool	11/01/2017	688,826.16	688,826.16	688,826.16	1.591	1.569	1.590		1
			Subtotal and Average	**688,826.16**	**688,826.16**	**688,826.16**		**1.569**	**1.591**		**1**
			Total Investments and Average	**688,826.16**	**688,826.16**	**688,826.16**		**1.569**	**1.591**		**1**

Fund UTIL - Utility Fund
Investments by Fund
February 29, 2020

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Days To Maturity
Texpool											
300001	10006	Texpool	11/01/2017	1,969,997.91	1,969,997.91	1,969,997.91	1.591	1.569	1.590		1
			Subtotal and Average	**1,969,997.91**	**1,969,997.91**	**1,969,997.91**		**1.569**	**1.591**		**1**
Texas Class											
70007	10047	Texas Class	01/22/2020	1,017,104.93	1,017,104.93	1,017,104.93	1.770	1.745	1.770		1
			Subtotal and Average	**1,017,104.93**	**1,017,104.93**	**1,017,104.93**		**1.746**	**1.770**		**1**
			Total Investments and Average	**2,987,102.84**	**2,987,102.84**	**2,987,102.84**		**1.629**	**1.652**		**1**

PATTERSON & ASSOCIATES
INVESTMENT PROFESSIONALS

City of Taylor, Texas
Cash Reconciliation Report
For the Period February 1, 2020 - February 29, 2020
Grouped by Fund

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Trans. Date	Investment #	Fund	Trans. Type	Security ID	Par Value	Security Description	Maturity Date	Purchases	Interest	Redemptions	Cash
Cemetery Permanent Fund											
03/02/2020	10032	CEM	Maturity	912828J50	375,000.00	TNOTE 0.4M 1.38% Mat. 02/29/2020	02/29/2020	0.00	0.00	375,000.00	375,000.00
							Subtotal	**0.00**	**0.00**	**375,000.00**	**375,000.00**
General Fund											
02/11/2020	10045	GEN	Maturity	06742QY97	1,000,000.00	BARCBK 1.0M 0.00% Mat.	02/11/2020	0.00	0.00	1,000,000.00	1,000,000.00
03/02/2020	10031	GEN	Maturity	912828J50	400,000.00	TNOTE 0.4M 1.38% Mat. 02/29/2020	02/29/2020	0.00	0.00	400,000.00	400,000.00
							Subtotal	**0.00**	**0.00**	**1,400,000.00**	**1,400,000.00**
							Total	**0.00**	**0.00**	**1,775,000.00**	**1,775,000.00**

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Maturity Report
Sorted by Maturity Date
Receipts during February 1, 2020 - February 29, 2020

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

CUSIP	Investment #	Fund	Sec. Type	Issuer	Par Value	Maturity Date	Purchase Date	Rate at Maturity	Book Value at Maturity	Interest	Maturity Proceeds	Net Income
06742QY97	10045	GEN	ACP	BARCBK	1,000,000.00	02/11/2020	08/15/2019		1,000,000.00	0.00	1,000,000.00	0.00
912828J50	10031	GEN	TRC	TNOTE	400,000.00	02/29/2020	09/21/2018	1.375	400,000.00	0.00	400,000.00	0.00
912828J50	10032	CEM	TRC	TNOTE	375,000.00	02/29/2020	09/21/2018	1.375	375,000.00	0.00	375,000.00	0.00
			Total Maturities		**1,775,000.00**				**1,775,000.00**	**0.00**	**1,775,000.00**	**0.00**

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Interest Earnings
Sorted by Fund - Fund
February 1, 2020 - February 29, 2020
Yield on Average Book Value

Patterson & Associates
901 S. MoPac
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Austin, TX 78746
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CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings: Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
Fund: 2019 Bond Fund												
20190	10044	19BOND	RR2	12,689,565.01	13,254,090.78	12,794,851.06		1.564	1.564	15,898.06	0.00	15,898.06
			Subtotal	**12,689,565.01**	**13,254,090.78**	**12,794,851.06**			**1.564**	**15,898.06**	**0.00**	**15,898.06**
Fund: Airport Fund												
300019	10007	AIR	RRP	1,021,893.88	1,020,603.98	1,020,692.94		1.591	1.591	1,289.90	0.00	1,289.90
			Subtotal	**1,021,893.88**	**1,020,603.98**	**1,020,692.94**			**1.591**	**1,289.90**	**0.00**	**1,289.90**
Fund: Cemetery Permanent Fund												
3133EJQ51	10036	CEM	FAC	375,000.00	374,876.92	374,896.60	05/05/2020	2.760	3.027	862.50	39.28	901.78
912828J50	10032	CEM	TRC	0.00	374,616.36	361,890.37	02/29/2020	1.375	2.714	396.64	383.64	780.28
300007	10008	CEM	RRP	58,212.18	58,138.73	58,143.80		1.591	1.590	73.45	0.00	73.45
70006	10001	CEM	RR3	32,693.29	32,647.44	32,650.60		1.770	1.767	45.85	0.00	45.85
22880	10003	CEM	RR2	56,329.22	56,259.33	56,264.15		1.564	1.563	69.89	0.00	69.89
			Subtotal	**522,234.69**	**896,538.78**	**883,845.53**			**2.665**	**1,448.33**	**422.92**	**1,871.25**
Fund: Fleet Replacement Fund												
20180	10030	FLEET	RR2	618,105.81	617,338.75	617,391.65		1.564	1.564	767.06	0.00	767.06
			Subtotal	**618,105.81**	**617,338.75**	**617,391.65**			**1.564**	**767.06**	**0.00**	**767.06**
Fund: General Fund												
3133EJQ51	10037	GEN	FAC	280,000.00	279,908.10	279,922.80	05/05/2020	2.760	3.028	644.00	29.33	673.33
3133XXP50	10041	GEN	FAC	1,000,000.00	1,001,852.31	1,001,189.25	03/13/2020	4.125	2.658	3,437.50	-1,323.08	2,114.42
912828J50	10031	GEN	TRC	0.00	399,590.78	386,016.40	02/29/2020	1.375	2.714	423.08	409.22	832.30
300003	10004	GEN	RRP	10,734,338.71	9,709,265.94	10,857,329.61		1.591	1.591	13,721.00	0.00	13,721.00
70008	10048	GEN	RR3	1,256,168.83	500,249.95	656,520.22		1.770	1.762	918.88	0.00	918.88
60618	10000	GEN	RR4	12,230.16	12,230.06	12,230.07		0.010	0.010	0.10	0.00	0.10
34440	10002	GEN	RR2	3,066,676.27	3,095,974.64	3,074,539.78		1.564	1.564	3,820.11	0.00	3,820.11
16536HGE5	10046	GEN	ACP	1,500,000.00	1,487,495.00	1,488,638.75	07/14/2020		1.870	0.00	2,211.25	2,211.25
06742QY97	10045	GEN	ACP	0.00	999,408.33	344,735.78	02/11/2020		2.160	0.00	591.67	591.67

CUSIP	Investment #	Fund	Security Type	Ending Par Value	Beginning Book Value	Average Book Value	Maturity Date	Current Rate	Annualized Yield	Adjusted Interest Earnings: Interest Earned	Amortization/ Accretion	Adjusted Interest Earnings
			Subtotal	**17,849,413.97**	**17,485,975.11**	**18,101,122.64**			**1.730**	**22,964.67**	**1,918.39**	**24,883.06**
Fund: Special Rev-Tax Increment Fund												
300004	10005	SPECREV	RRP	688,826.16	687,956.66	688,016.63		1.591	1.591	869.50	0.00	869.50
			Subtotal	**688,826.16**	**687,956.66**	**688,016.63**			**1.591**	**869.50**	**0.00**	**869.50**
Fund: Utility Fund												
300001	10006	UTIL	RRP	1,969,997.91	1,939,978.31	1,962,940.09		1.591	1.591	2,480.85	0.00	2,480.85
70007	10047	UTIL	RR3	1,017,104.93	516,092.57	723,058.94		1.770	1.762	1,012.36	0.00	1,012.36
			Subtotal	**2,987,102.84**	**2,456,070.88**	**2,685,999.03**			**1.637**	**3,493.21**	**0.00**	**3,493.21**
			Total	**36,377,142.36**	**36,418,574.94**	**36,791,919.47**			**1.679**	**46,730.73**	**2,341.31**	**49,072.04**

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Amortization Schedule
February 1, 2020 - February 29, 2020
Sorted By Fund - Fund

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Investment # / Issuer	Fund	Maturity Date / Amort. Date	Beginning Par Value / Current Rate	Purchase Principal	Original Premium or Discount	Ending Book Value	Amounts Amortized And Unamortized As of 02/01/2020	Amount Amortized This Period	Amt Amortized Through 02/29/2020	Amount Unamortized Through 02/29/2020
Cemetery Permanent Fund										
10036 FFCB Note	CEM	05/05/2020	375,000.00 2.760	374,294.25	-705.75	374,916.20	582.67 -123.08	39.28	621.95	-83.80
10032 T Note	CEM	02/29/2020	375,000.00 1.375	367,792.97	-7,207.03	0.00	6,823.39 -383.64	383.64	7,207.03	0.00
			Subtotal	**742,087.22**	**-7,912.78**	**374,916.20**	**7,406.06** **-506.72**	**422.92**	**7,828.98**	**-83.80**
General Fund										
10045 Barclays Bank CP	GEN	02/11/2020	1,000,000.00	989,350.00	-10,650.00	0.00	10,058.33 -591.67	591.67	10,650.00	0.00
10046 Chesham Finance CP	GEN	07/14/2020	1,500,000.00	1,486,275.00	-13,725.00	1,489,706.25	1,220.00 -12,505.00	2,211.25	3,431.25	-10,293.75
10037 FFCB Note	GEN	05/05/2020	280,000.00 2.760	279,473.04	-526.96	279,937.43	435.06 -91.90	29.33	464.39	-62.57
10041 FHLB Note	GEN	03/13/2020	1,000,000.00 4.125	1,015,480.00	15,480.00	1,000,529.23	-13,627.69 1,852.31	-1,323.08	-14,950.77	529.23
10031 T Note	GEN	02/29/2020	400,000.00 1.375	392,312.50	-7,687.50	0.00	7,278.28 -409.22	409.22	7,687.50	0.00
			Subtotal	**4,162,890.54**	**-17,109.46**	**2,770,172.91**	**5,363.98** **-11,745.48**	**1,918.39**	**7,282.37**	**-9,827.09**
			Total	**4,904,977.76**	**-25,022.24**	**3,145,089.11**	**12,770.04** **-12,252.20**	**2,341.31**	**15,111.35**	**-9,910.89**

PATTERSON & ASSOCIATES

INVESTMENT PROFESSIONALS

City of Taylor, Texas
Projected Cashflow Report
Sorted by Monthly
For the Period March 1, 2020 - September 30, 2020

Patterson & Associates
901 S. MoPac
Suite 195
Austin, TX 78746
-

Projected Trans. Date	Investment #	Fund	Security ID	Transaction Type	Issuer	Par Value	Original Cost	Principal	Interest	Total
March 2020										
03/13/2020	10041	GEN	3133XXP50	Maturity	FHLB Note	1,000,000.00	1,015,480.00	1,000,000.00	20,625.00	1,020,625.00
					Total for March 2020	**1,000,000.00**	**1,015,480.00**	**1,000,000.00**	**20,625.00**	**1,020,625.00**
May 2020										
05/05/2020	10036	CEM	3133EJQ51	Maturity	FFCB Note	375,000.00	374,294.25	375,000.00	5,175.00	380,175.00
05/05/2020	10037	GEN	3133EJQ51	Maturity	FFCB Note	280,000.00	279,473.04	280,000.00	3,864.00	283,864.00
					Total for May 2020	**655,000.00**	**653,767.29**	**655,000.00**	**9,039.00**	**664,039.00**
July 2020										
07/14/2020	10046	GEN	16536HGE5	Maturity	Chesham Finance CP	1,500,000.00	1,486,275.00	1,500,000.00	0.00	1,500,000.00
					Total for July 2020	**1,500,000.00**	**1,486,275.00**	**1,500,000.00**	**0.00**	**1,500,000.00**
					GRAND TOTALS:	**3,155,000.00**	**3,155,522.29**	**3,155,000.00**	**29,664.00**	**3,184,664.00**

City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR

☒ Streets/Infrastructure

☐ Quality of Life

☐ Economic Vitality

Agenda Item #: 3

Agenda Title: **Introduce Ordinance 2020-03, adding the standard design details to the Engineering Manual.**

Council Action to be taken: Introduce Ordinance

Department Submitted: Development Services/Public Works

Staff Contact: Tom Yantis/Jacob Walker

1. PURPOSE/DESCRIPTION

The purpose of this agenda item is to amend the City ordinance 2019-32 to include the City of Taylor's Standard Construction Details alongside the updated ordinance from December 2019.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

In December 2019, City Council amended the Subdivision Ordinance to update the drainage section of the Engineering Manual. The ordinance replaced the old manual in its entirety with the new manual, but the original standard construction details were not included in the update manual. This update is to ensure the standard construction details are added back in as part of the Engineering Manual.

3. PROS and CONS

PROS	CONS
• The standard construction details still apply and serve specific construction and design applications to the City and developers.	• none

4. RECOMMENDATION

Introduce Ordinance

5. FUNDING SOURCE

N/A

6. TIMELINE

N/A

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

3a. Updated Engineering Manual with Standard Construction Details
3b. Exhibit A

ORDINANCE NO. 2020-03

THIS ORDINANCE AMENDS ORDINANCE NO. 2009-37 AND ORDINANCE NO. 2019-32 WHEREIN AN ENGINEERING MANUAL WAS ESTABLISHED AND SUBSEQUENTLY AMENDED FOR MINIMUM STANDARDS AND CONSTRUCTION DETAILS FOR ALL PUBLIC FACILITY IMPROVEMENTS, WITH STANDARD DETAILS FOR EACH TYPE OF IMPROVEMENT; AND THIS ORDINANCE ESTABLISHES A REVISED ENGINEERING MANUAL FOR THE PURPOSES SET FORTH IN THE REVISED ENGINEERING MANUAL ATTACHED HERETO AND INCORPORATED INTO THIS ORDINANCE; PROVIDING AN EFFECTIVE DATE; PROVIDING A PENALITY CLAUSE; PROVIDING A REPEALER CLAUSE; AND PROVIDING A SAVINGS CLAUSE.

WHEREAS, the City Council of the City of Taylor desires to amend the Engineering Manual establishing new standards and construction details for all public facility improvements, with standard details for each type of improvement; and

WHEREAS, any reference to the Engineering Manual shall be a reference to the Engineering Manual attached hereto and incorporated by reference herein for all purposes;

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

SECTION 1. All of the facts recited in the preamble to this Ordinance are hereby found by the City Council to be true and correct and are incorporated by reference herein and expressly made a part hereof, as if copied herein verbatim.

SECTION 2. The City Council hereby modifies and amends the Engineering Manual as previously adopted in Ordinance 2009-37 and subsequently amended in Ordinance 2019-32 to the Engineering Manual now set forth in Exhibit “A” attached hereto and incorporated in this Ordinance as though fully transcribed herein for all purposes.

SECTION 3. Prior ordinances of the City or the Taylor City Code dealing with or applicable to the Engineering Manual are hereby amended to the extent of any conflict herewith, and all ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted and amended herein, are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this Ordinance and any code or ordinance of the City, the terms and provisions of this Ordinance shall govern.

SECTION 4. This Ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the Tex. Loc. Gov't. Code.

SECTION 5. Any person, firm or corporation violating any of the provisions or terms of this Ordinance shall be guilty of a misdemeanor and upon conviction shall be subjected to a fine not to exceed the sum of Five Hundred and No/100 Dollars ($500.00) for each offense, except where a different penalty has been established by State law for such offense in which event the penalty shall be fixed by state law and if deemed a violation of any provision which governs fire safety, zoning or public health or sanitation shall be punished by a penalty of fine not to exceed the sum of Two Thousand and No/100 Dollars ($2,000.00) for each offense; and each and every day such violation is continued shall be deemed to constitute a separate offense.

SECTION 6. It is hereby declared to be the intention of the City Council that the sections, paragraphs, sentences, clauses and phrases of this Ordinance are severable and, if any phrase, sentence, paragraph or section of this Ordinance should be declared invalid by the final judgment or decree of any court of competent jurisdiction, such invalidity shall not affect any of the remaining phrases , clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such invalid phrase, clause, sentence, paragraph or section. If any provision of this Ordinance shall be adjudged by a court of competent jurisdiction to be invalid, the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

In accordance with Article VIII, Section 1 of the City Charter, Ordinance No. 2020-03 was introduced before the Taylor City Council on the 23rd day of April, 2020.

PASSED, APPROVED, and ADOPTED on this _____ day of ________________, 2020.

____
Brandt Rydell, Mayor

ATTEST:

____
Dianna Barker, City Clerk

APPROVED AS TO FORM:

____
Ted W. Hejl, City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Diana Barker, being the current City Clerk of the City of Taylor, Texas, do hereby certify that the attached is a true and correct copy of Ordinance No. 2020-03, passed and approved by the City Council of the City of Taylor, Texas, on the ____ day of ______________, 2020, and such Ordinance was duly introduced, passed, approved and adopted at meetings open to the public and notices of the meetings, giving the dates, places, and subject matter thereof, were posted as prescribed by Government Code Section 551.043.

Witness my hand and seal of office on this ____ day of ______________, 2020.

____
Dianna Barker
City Clerk

Sec. 6.1 - City of Taylor Engineering Manual—Version Nov. 2019.

SECTION 1 PURPOSE/INTRODUCTION

The purpose of this document is to establish the minimum standards and construction details for all public facility improvements.

SECTION 2 PLAN REQUIREMENTS

All construction plans for proposed public water, wastewater, paving, drainage, and traffic improvements shall be designed, signed, sealed, and dated by a Licensed Professional Engineer licensed in the State of Texas and adhere to the requirements of this Section. All construction plans or drawings must be accompanied by a Geotechnical Engineering Report signed, sealed, and dated by a Licensed Professional Engineer. Plans and drawings shall be furnished in the following format and contain the elements listed herein:

1. Cover Sheet
    a. Project title including City name
    b. Legal property description, if applicable
    c. Vicinity map
    d. Owner, engineer, and surveyor name, address and telephone number
    e. Project title in small print placed vertical along the right border
    f. Sheet index
    g. Signature block for City approval
2. Copy of Current Plat - When applicable, a copy of the current plat bound with plans. The signed plat shall be bound with the as-built drawings.
3. Drainage Area Map
    a. This map should be accompanied with all drainage calculations. Provide size in acres, C, I, Tc, and Q for 25- and 100-year storm for each sub-drainage area. For inlet design provide an inlet flow calculation table. For storm drain design provide Tc's, areas, composite "C" value.
    b. Show all existing and proposed contours at two-foot minimum intervals.
    c. Show existing and proposed storm sewers, and/or other drainage facilities.
    d. Show drainage areas based on improvements and final grading.
    e. Distinguish all drainage areas by heavy dashed lines.
    f. Provide arrows indicating flow direction for all streets and lots.
    g. Provide summation of Q's at pertinent points (street intersections, inlets, passing inlets, headwalls, channel outfalls, control outlet structures, property boundaries, etc.).
    h. Indicate all low and high points.
    i. Show proposed drainage facilities with designation and size provided.
    j. Existing and proposed 100-year floodplains for all waterways.
    k. Minimum building slab elevations for lots on which the 100-year floodplain encroaches (only if elevations are not shown on approved/released final plat included with plans).
    l. Show and provide names of roadways.
4. Site Plan - indicating the location and width of all proposed and existing paving and driveway approaches noting the back-of-curb radii.
5. Utility Plan - indicating the location, size, material, and flow direction of all existing and proposed water and

wastewater lines with adjacent existing or proposed top of curb grades. Also show the location of all existing and proposed fire hydrants adjacent to the site including the maximum coverage radius of each as outlined in later sections of this manual.

6. Plan and Profile Sheets - for paving, wastewater, storm drains, culverts, flumes, water lines twelve (12") inches in diameter and larger, and drainage channels. Stationing shall be generally left to right and with stationing beginning at the downstream end for all sewers, storm drains, and channels. Stationing shall be included on the plan view as well as the profile for all roads, water, sewer, storm drain and channel sheets. Elevations shall be calculated and provided in all profiles as indicated below.
    a. Straight grade - provide elevations at a maximum interval of 50 feet.
    b. Vertical curve - provide elevations at the beginning and ending points and at a maximum interval of 25 feet in between.
    c. See additional requirements under 'Drainage Plan and Profiles' below.
7. Details - for improvements which are to be dedicated to the City maintenance. Refer to City of Taylor Engineering Manual Details where applicable.
8. Maximum Sheet Size - Plan and profile sheets shall be a maximum of twenty-two (22") inches wide by thirty-four (34") inches long.
9. Scale - Horizontal scale shall be one inch equals fifty feet (1" = 50') or larger, i.e. 1" = 40'. Vertical scale shall be one (1") inch equals five (5') feet or larger.
10. Drainage Plan. Show the following:
    a. Contours, drainage features, street and lot layout, street names, lot and block numbers
    b. Limits of 100-year fully developed and FEMA floodplains
    c. Drainage easements with recording information
    d. Drainage infrastructure with unique labels and sizes
    e. All horizontal PI, PC, PT, BEGIN and END stations and pipe and/or channel intersection equations
    f. All inlets, Q at inlets, Q passing inlets, and flow lines
    g. PI deflection angle in degrees
    h. Any storm drain assignments off ROW or centerline
    i. Channel and/or pipe outfall riprap and type of headwalls (show erosion control measures - dissipater blocks, rock riprap, etc.)
    j. Beginning, end stations, and erosion control material used for channels (label type of material to be used - i.e. dry stacked or mortared rock, etc.)
    k. Note 100-year frequency storm overflow swales over pipe system (when used) and give typical detail
    l. Reference to construction details
    m. Show all trees and utility and other improvements
11. Drainage Profiles - Show the following:
    a. Scales. Horizontal same as Plan
    b. All stations and elevations at points of intersecting drainage lines, grade breaks, riprap, drop section, toe of splash pads, toe of slope, beginning of slope, and beginning of riprap.
    c. Stations and elevations at PI, PC, PT, grade breaks, intersecting lines, and beginning and end of construction.
    d. Provide existing and proposed grade at the centerline in %.
    e. Hydraulic Grade Line (HGL) or water surface profile for design event(s) shall be plotted with all drainage

design. Capacity, design discharge, and velocity shall be noted on each segment of drainage facility, including outfalls, in the profile whenever one or more of these parameters changes.

f. Channels/Swales. Provide the following: channel bottom width, side slopes, concrete trickle or pilot channel, height of channel lining if used, maximum and minimum depth of channel, Manning's "n" value used, and typical channels cross sections to scale. For roadway swales provide proposed pavement centerline and stationing.

g. Storm Drains/Culverts. Provide the following: proposed upstream and downstream flowlines; Top of Curb (TC) elevations at inlets on storm drain lines; pipe size and material (i.e. 24" RCP/CLIII); all riprap, headwalls, full channel section at pipe ends, when appropriate; and existing and finished ground line and fill areas at pipe centerline.

12. Detention Plan - In addition to items under Drainage Plans, show the following:

    a. Include drainage area map for detention ponds in plans.

    b. Typical cross section(s) of ponds and section through the inlet and outlet structures. Show the 2-, 10-, 25-, and 100-year water surface elevations.

    c. Indicate pond bottom and side slopes and ramp slopes and top width of berms.

    d. Summary table of supporting calculations for hydrology, hydraulics, control outlet structures, etc.

    e. Stage/Storage/Discharge data presented in tabular form with all discharge components, such as orifice, weir, and outlet conduit flows, clearly indicate. Indicate 2-, 10-, 25-, and 100-year water surface elevations.

    f. Indicate staging area, access drives, ramps, gates, fences, perimeter access strips, signs, and setbacks, as applicable.

13. Erosion Control and Sedimentation Plan - an erosion control plan shall be submitted for all areas to be disturbed.

14. City Review - Construction plans shall be reviewed by the City Engineer and, upon approval by the City, signed after all comments have been resolved. Construction must start within one (1) year following the City's approval. Plans for projects which have not started construction within this time period must be submitted to the City for a new review.

15. GIS Submittal Standards

    a. Data MUST be to scale and geo-referenced to three points in electronic form to be submitted with required Record Drawings before signature and recordation to ensure that submission standards are met.

        • State Plane Projected Coordinate System - NAD_1983_StatePlan_Texas_Central_FIPS_4203_Feet

        • Projection - Lambert_Conformal_Conic

        • False_Easting - 2296583.33333333

        • False_Northing - 9842500.00000000

        • Central_Meridian - 100.33333333

        • Standard_Parallel_1 - 30.11666667

        • Standard_Parallel_2 - 31.88333333

        • Latitude_Of_Origin - 29.66666667

        • Linear Unit - Foot_US

- Geographic Coordinate System - GCS_North_American_1983
- Datum - D_North_American_1983
- Prime Meridian - Greenwich
- Angular Unit - Degree

b. All Data must be provided in one layer, e. g. all lot lines should be in a single layer called "lotlines"; all utilities separate for each type e. g. water, wastewater, electric, etc.

c. All parcel information must be converted to .DXF files. One text style to be used for all.

d. Street Names should be in all capital letters.

e. No blocks or XREFS may be attached to a file to eliminate imbedded files. Detach COGO files and other survey files.

f. All submissions must be to scale.

g. No three dimensional objects

SECTION 3 TESTING/INSPECTION

All construction, such as grading, paving, drainage structures, storm drain, curb and gutter, water and wastewater, are subject to inspection during the construction period by the proper authorities of the City, and shall be constructed in accordance with the approved Construction Plans and this Manual.

1. Periodic inspections will be performed by the City Inspector and/or City Engineer during construction of both proposed City maintained improvements and private maintained improvements. Inspections should be scheduled by the Contractor at the following intervals:

   a. Subgrade when:

      1) All tests for subgrade have been witnessed by City and passed.
      2) The subgrade conforms to the Construction Plans.
      3) All grading, including ditches and erosion control, is complete.
      4) All culverts, headwalls, and Safety End Treatments are installed; for cast-in-place concrete structures, inspection of placement of reinforcing bars shall be performed prior to pouring of concrete.

   b. Flexible Base when:

      1) All tests for flexible base have passed.
      2) The flexible base conforms to the Construction Plans.

   c. Other periodic inspections during testing; and

   d. Final inspection when:

      1) All tests have passed.
      2) All improvements are complete and record drawings are revised as per construction.

2. Request for inspection must be received by the City via e-mail and must include the subdivision name, current date, inspection requested (subgrade, base etc.) and desired date and time of inspection.

   Subgrade and flexible base inspections must be scheduled at least two (2) business days in advance of date requested for the inspection. For inspection during geotechnical testing, as least one business days' notice is required in advance of date requested for the inspection. At least five (5) business days' notice is required in advance of date requested for final inspections. Note that subgrade testing MUST be witnessed by the City.

The reinforcing steel in cast-in-place concrete structures must be inspected by City prior to pouring of concrete. Inspection should be scheduled at least two (2) business days in advance of date requested for the inspection. All cast in place structures should meet TxDOT Standards. Cast in-place concrete structures with uninspected reinforcing steel will be considered defective and must be removed and replaced at Contractor's expense.

3. If testing or inspection does not occur for the subgrade and/or base while the surface is exposed, the contractor will be required to have an independent testing laboratory, acceptable to the City, perform testing at the Contractor's expense. Such testing may include core samples or additional density tests at 50-foot intervals measured longitudinally along the roadway. If the road surface is concrete, X-ray tests will be required for density tests. During the progress of the work, all materials, equipment and workmanship may be subjected to such inspections and tests as will assure conformance with the engineering requirements. All testing shall be done by an independent testing laboratory acceptable to the City and at the Contractor's expense. All final test reports submitted to the City and must be sealed by a Professional Engineer licensed in the state of Texas. The City shall approve the location of all testing. Testing locations shall be selected at varying distances from the centerline of the road. The Contractor is solely responsible for coordination with the testing laboratory, for scheduling of the tests, and for timely delivery of the results to the City. Additional testing may be required, at the contractor's expense, at the discretion of the City Engineer.
4. Minimum Testing Requirements
    a. Subgrade
        1) Raw Subgrade (when lime or cement stabilized subgrade is not required for pavement design)
            a) Soil characteristics including liquid limit, plastic limit, plasticity index, and sieve analysis.
            b) Density tests are required at a minimum of every 300 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.
            c) Standard Proctor tests are required for each existing soil type.
        2) Lime or Cement Stabilized Subgrade
            a) Soil characteristics including liquid limit, plastic limit, plasticity index, and sieve analysis.
            b) Density tests are required at a minimum of every 300 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.
            c) Standard Proctor tests are required for each existing soil type.
            d) Pulverization Gradation tests are required at a minimum of every 300 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.
            e) Core or probe tests are required to show thickness of the subgrade every 500 feet (measured longitudinally along the roadway) with one test required in each cul-de-sac and eyebrow.
    b. Base
        1) Wet Ball Mill, Sieve Analysis, and P.I. tests shall be performed in accordance with TxDOT Standards.
        2) Density tests are required at a minimum of every 300 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.
        3) Core or Probe tests are required to show thickness of the base every 500 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.
    c. Hot Mix Asphaltic Concrete
        1) A mix design is required to be submitted for the HMAC.
        2) Density tests are required at a minimum of every 500 feet (measured longitudinally along the roadway) with three tests required in each cul-de-sac and eyebrow.

3) Core tests are required to show thickness of the HMAC every 500 feet (measured longitudinally along t tests required in each cul-de-sac and eyebrow.

d. Portland Cement Concrete

1) A mix design is required to be submitted for the concrete.

2) Concrete shall be tested for slump, air content, and compression strength in accordance with ACI 318.

e. Storm Drain

1) The compaction of backfill shall meet or exceed the requirements of the applicable details.

2) All storm drain conduits shall be inspected prior to acceptance by the City. All conduits forty-two inch (42") or less shall be inspected using television inspection. Conduits larger than forty-two inch (42") may be inspected visually.

3) A City representative shall be present during the television inspection.

4) Televised Inspection Criteria

a) All television equipment used shall have a minimum of two-hundred-twenty (220) lines of horizontal resolution. The picture shall be in color.

b) All video information on DVD must have good picture quality.

c) As a title heading on the tape and during the televising, the operator must:

i. Note the project name and Contractor name.

ii. Note the name of the company and the operator performing the video inspection.

iii. Note line size and material, joint type and length.

iv. Line segment to be televised including beginning and ending station numbers.

v. Note page of plans used and year plans were stamped.

vi. Note date and time of inspection.

vii. A footage counter must be displayed on the DVD during the filming.

viii. Show the above title block before and after each line segment. Show the title block at one-hundred (100') foot intervals while filming the line segment.

ix. All defects should be shown on film for a minimum of 10 seconds before proceeding with the televising.

d) The Contractor shall supply a log sheet used in conjunction with the video tape for written documentation. All written information gathered must be legible and clearly understandable.

i. Note the project name, Contractor name and contract number.

ii. Note the name of the company and the operator performing the video inspection.

iii. Note pipe size and material, joint type and length between joints.

iv. Note the DVD footage counter, start to end.

v. Note line segment to be televised, station numbers from and station numbers to length of line segment as indicated on plans.

vi. Note page of plans used and year plans were stamped.

vii. Note date and time of inspection.

viii. Indicate by sketch the line segment to be televised in relation to surrounding street intersections and street addresses. Identify manhole station numbers. Show direction of flow with arrows and direction the camera is going. Indicate direction of north on the sketch.

ix. Note the water depth at the beginning, every fifty (50') foot station, every change in grade, a
x. Identify the clock location, direction, size and type of laterals entering main. Indicate laterals as saddles, punched, or glued fittings.
xi. Indicate final footage televised at end of the log sheet.

e) One DVD per visual televised inspection project shall be furnished to the Project Inspector.

f) Recording must be done on DVD discs.

g) All DVD's and run sheets shall be submitted to the City. All tapes and log sheets shall become the property of the City.

f. Water and Wastewater

All water and wastewater testing shall comply with the City of Austin specifications for testing.

SECTION 4 SPECIFICATIONS

All referenced specifications shall be implied to mean the latest version of specifications from each mentioned entity. The referenced specifications shall include all amendments thereto, and shall govern and constitute the technical specifications, except as amended by this Manual and is made a part thereof, but is not physically bound within this document.

1. TXDOT SPECIFICATIONS

   All applicable public improvements other than those specifically listed in this Manual shall be designed in accordance with the most current edition of The Texas Department of Transportation's Highway Design Division Operations and Procedures Manual.

2. TEXAS ARCHITECTURAL BARRIERS ACT

   All accessibility design and construction shall comply with the Texas Accessibility Standards in compliance with the Texas Architectural Barriers Act.

3. TEXAS MANUAL OF UNIFORM TRAFFIC CONTROL DEVICES

   All traffic control devices shall conform to the latest edition of the Texas Manual of Uniform Traffic Control Devices.

4. CITY OF AUSTIN

   The following City of Austin, TX Standard Specifications are incorporated into this Manual:

   SECTION 500 Pipe and Appurtenances

5. CITY OF TAYLOR FIRE CODE SPECIFICATIONS

   All designs, including fire hydrant spacing and location, fire lanes, and turning radii shall conform to the City of Taylor Fire Department requirements

SECTION 5 TRANSPORTATION DESIGN CRITERIA

5.1 TRAFFIC IMPACT STUDIES

There are two categories of Traffic Impact Studies:

- Level I - Trip Generation and Distribution Study
- Level II - Traffic Impact Analysis (TIA)

Level I Studies are required for all projects that generate at least 50 vehicular trips within the peak a.m. or p.m. periods. A project that generates less than 50 peak-hour trips may still be subject to a Level I Study if there are specific capacity or safety issues that need to be addressed, in the opinion of the City Engineer.

Level II Studies (TIA) are required for all projects that generate at least 100 vehicular trips within the peak a.m. or p.m. periods. A project that generates less than 100 peak-hour trips may still be subject to a Level II Study if there are existing traffic problems, poor roadway alignment, capacity deficiencies, level of service issues, or expected adverse impacts from the proposed development in the opinion of the City Engineer.

5.2 RIGHT-OF-WAY WIDTHS

The right-of-way widths shall be designed for the intended use and anticipated traffic volume at optimum development of the area served. Additional right-of-way may be required at street intersections and to provide for left and right turn lanes at high-volume intersections. The following table shall be used as a guide in determining right-of-way widths.

Table 5.2.1: Master Thoroughfare Plan - Right-of-Way and Pavement Standards

Street Classification	R.O.W. Width (feet)	Lane Width (feet)	Total Pavement Width (face to face feet)	Number of Lanes
Local (1)	50	15	30	2
Collector	70	12	40	2
Minor Arterial	80	12	48	4 undivided
Major Arterial 100'	100	12	74	4 divided
Major Arterial 120'	120	12	88	6 divided

(1) A local street having a total length in excess of one thousand two hundred (1,200) feet or serving more than thirty (30) dwelling units may be required to provide a right-of-way width of not less than sixty (60) feet.

5.3 DESIGN SPEED AND MAXIMUM GRADE

All streets shall be designed to conform to the following parameters:

Table 5.3.1: Design Speeds and Maximum Grades

Street Classification	Minimum Design Speed (mph)	Maximum Percent Grade (%)	Minimum Percent Grade (%)	Area Free from Storm Water, Using a 100-year Frequency Storm

Local	30	8	0.5	-
Collector	30	6	0.5	One lane or center 12'
Arterial	40	4	0.5	One lane in each direction

5.4 DRIVEWAY SPACING AND DESIGN STANDARDS

The criteria contained in the following table shall be the minimum and/or maximum standards to be applied in spacing and designing driveways on public streets. The City Engineer may modify these standards based on anticipated traffic flow and in accordance with sound traffic engineering practices.

Table 5.4.1: Driveway Spacing and Design Criteria

Description	Street Classification	Residential Driveway		Commercial	
		Min.	Max.	Min.	Max.
Driveway Throat Width	Local	11'	25'	25'	35'
	Minor Coll.	12'	25'	25'	35'
	Major Coll.	12'	25'	25'	35'
	Arterial	12'	25'	25'	35'
Driveway Curb Radius	Local	5'	10'	10'	20'
	Minor Coll.	5'	10'	10'	20'
	Major Coll.	10'	10'	10'	20'
	Arterial	15'	15'	20'	30'
Driveway Spacing (centerline)	Local	22'	22'	100'	100'
	Minor Coll.	32'	32'	100'	100'
	Major Coll.	80'	80'	150'	150'
	Arterial	100'	100'	250'	250'

Minimum Distance from Driveway to Intersection	Local	30'	30'	75'	75'
	Minor Coll.	50'	50'	100'	100'
	Major Coll.	100'	100'	150'	150'
	Arterial	100'	100'	180'	180'

5.5 ALLEYS

1. Alleys serving single family residential and duplex areas shall have a minimum right-of-way width of 20 feet.
2. Alley turnouts shall be paved to the property line and shall be 12 feet wide at that point.
3. Alleys shall be paved in accordance with these Design criteria for a minimum width of 12 feet exclusive of any curbs which may be provided.
4. A uniform transition in alley pavement widths shall be made in a distance of not less than 20 feet.
5. Alleys shall intersect roads at right angles or radially to curved roads.
6. The minimum distance between an alley/road intersection and a road/road intersection shall be the width of at least one (1) lot.
7. Private alleys are prohibited.
8. Maximum alley length between access points to a road shall be six hundred (600) feet.
9. A length greater than six hundred (600) feet may be approved by the City Engineer in the form of a variance pending unusual conditions or limiting factors.
10. In general, alley length shall not exceed one thousand three hundred twenty (1,320) feet between road access points.
11. Dead-end alleys are prohibited.
12. In cases where two alleys intersect or turn a sharp angle, lot corners shall be platted so that a triangular area of 25' x 25' or greater, is dedicated as part of the alley for the purpose of providing a minimum radius of 30 feet to the inside edge of the alley paving.
13. Alley paving shall conform to the paving requirements for roads per this manual.

5.6 STREET IMPROVEMENTS

Streets shall be constructed or reconstructed using either hot-mixed asphaltic concrete pavement sections or reinforced Portland Cement Concrete pavement sections that meet or exceed the minimum specifications of this Manual. The developer requiring street construction shall provide a geotechnical report, sealed by a Licensed Professional Engineer, containing recommendations for subgrade thickness and content. The minimum subgrade and pavement thickness shall be in accordance with the specifications contained in this Section.

5.6.1 HOT-MIXED ASPHALTIC CONCRETE PAVEMENT SECTIONS

1. Local Streets
   - Density controlled subgrade
   - Fourteen (14") inches thick flexible base, Type A, Grade 2, (24") inches past the back of curb line.

- Two (2.0") inches Type "C"
- Lime Stabilized subgrade may be substituted for the above mentioned subgrade and a portion of the flexbase

2. Collector Streets
   - Density controlled subgrade
   - Eighteen (18") inches thick flexible base, Type A, Grade 2, (24") inches past the back of curb line.
   - Two and one/half (2.5") inches Type "C"
   - Lime Stabilized subgrade may be substituted for the above mentioned subgrade and a portion of the flexbase

5.6.2 CONCRETE PAVEMENT SECTIONS

1. Local Streets
   - Density controlled subgrade
   - Six (6.0") inches thick flexible base, Type A, Grade 2, (24") inches past the back of curb line
   - Six (6.0") inches of Class A concrete
   - #4 rebar on 18" O.C.E.W.
   - Lime Stabilized subgrade may be substituted for the above mentioned subgrade and a portion of the flexbase
2. Collector Streets
   - Density controlled subgrade
   - Eight (8.0") inches thick flexible base, Type A, Grade 2, (24") inches past the back of curb line
   - Seven (7.0") inches of Class A concrete
   - #4 rebar on 18" O.C.E.W.
   - Lime Stabilized subgrade may be substituted for the above mentioned subgrade and a portion of the flexbase

5.6.3 CURB AND GUTTER SPECIFICATIONS

All streets shall be provided with reinforced Portland Cement Concrete curbs and gutters in accordance with the following specifications.

1. Curbs and gutters bases shall not be less than twenty-four (24") inches wide and provide a minimum gutter width of eighteen (18") inches
2. Reinforcement shall be provided by three (3) No. 4 steel reinforcing bars by placing one (1) bar in the curb roll and two (2) bars in the curb and gutter base. Use manufactured chairs for concrete placement.
3. Concrete for curbs and gutters shall be Class "A" and consist of five (5) sacks (minimum) of Portland Cement for each cubic yard of concrete mix and have a seven (7) day flexural strength of five hundred pounds per square inch (500 PSI) and a twenty-eight (28) day compressive strength of three thousand pounds per square inch (3,000 PSI).

4. All driveway entrances constructed in existing curb and gutters shall be saw-cut at the curb return on both s and eighteen (18") inches into the street. After work is completed, the street sidewalk shall be repaired and responsibility of the party installing the driveway. All driveways cut into existing curb and gutter areas shall curb cutting method, leaving the original gutter in place. Smooth dowels shall be installed into the back of tl
5. Control joint every 10', expansion joint every 50' or as approved.

5.6.4 STREET DRAINAGE

The following drainage conditions shall be observed:

1. All roads shall be a crowned or roof top section so as to provide proper drainage.
2. All plats shall depict the flow of drainage with arrows sufficient to show predicted path.
3. An explanation and depiction shall be attached to show outflow and inflow availability on high flow areas. Adjoining property where inflow originates or outflow exists must be attached to ensure compliance with drainage or excessive run-off factors.
4. No plat shall be considered for approval unless accompanied by a complete set of construction drawings that show the drainage areas and flow calculations.
5. The contractor/developer will assume all responsibility to disperse excess run-off so as not to exceed previous disbursements to the satisfaction of the city.

5.6.5 STREET CONSTRUCTION

A. No work whatsoever will be initiated without the issuance of an Authorization of Construction letter
B. The street portion of the plat must be reviewed and approved by Fire Chief, Police Chief and City Engineer;
C. An Authorization of Construction letter must be obtained from the City before any construction is initiated;

5.6.6 CONCRETE PIPE

All concrete pipe used for drainage purpose on City streets shall be reinforced.

5.6.7 SUBGRADE

Subgrade shall extend ten (10') feet, if feasible, beyond the completed street when a future street is proposed to be built to assure proper conformity.

5.7 STREET SIGNS

5.7.1 LOCATION

Street signs shall be six (6") inches extruded, have white lettering on a green background, be engineer grade reflectorized, and include the block numbers along with the street name. Street signs shall be furnished and installed by the subdivider for all intersections within or abutting the subdivision. All signs shall be located in accordance with the Texas Manual on Uniform Traffic Control Devices.

5.7.2 SIGNS

All signs and mounts shall conform to the standards as set forth in the Texas Manual on Uniform Traffic Control Devices. All road identification signs are to have a green background with three (3) inch white reflective lettering.

5.7.3 INSTALLATION

The sign pole shall be buried to a minimum depth of two (2') feet and placed in a twelve (12") inch diameter concrete filled posthole. The pole shall be tall enough to accommodate all applicable signs. The bottom of the stop sign shall be located seven (7') feet above the finished grade of the surrounding ground.

5.7.4 APPROVAL

The developer shall submit a list of signs to be placed and a graphical representation of the signs for review by City Engineer prior to installation.

5.8 SIDEWALKS

5.8.1 SIDEWALK SPECIFICATIONS

1. Right-of-Way Permit Required - No person shall construct, reconstruct, alter, repair, remove or replace any sidewalk on any public property within the City Limits without first obtaining a permit from the building permit office.
2. Inspection Required - All work done in construction, reconstruction, alteration, repair, or removal or replacement of sidewalks shall be inspected by the city inspector to assure compliance with these regulations. When other public improvements are required, final acceptance of all other improvements shall not be made until sidewalks are approved.
3. Minimum Sidewalk Width - All sidewalks shall be a minimum of four (4') feet in width, except a sidewalk located within or abutting a collector street, or larger, as shown on the Thoroughfare Plan, shall not be less than five (5) feet in width. All sidewalks shall be constructed in the area between the curb or grade line of the public street and the abutting property line. The edge of the sidewalk shall generally be parallel with the curb line. The City Engineer may approve a plan to alter the location of a sidewalk to preserve a tree or for aesthetic purposes. One additional foot of width shall be added to a sidewalk that abuts a street curb.
4. Construction Materials - Sidewalks shall be constructed of Portland cement concrete (minimum thickness four (4") inches). Trail system sidewalks shall be a minimum thickness of five (5") inches. Concrete for sidewalks shall be Class "A" and consist of five (5) sacks (minimum) of Portland cement for each cubic yard of concrete mix and have a seven (7) day flexural strength of 500 pounds per square inch (500 PSI) and twenty-eight (28) day compressive strength of 3,000 pounds per square inch (3,000 PSI). Reinforcement shall be in accordance with the construction detail contained herein.
5. Architectural Barriers Act - All sidewalk/street intersections shall be constructed so as to provide a ramp that complies with the Architectural Barriers Act. Barrier free ramps shall be provided for access to the street. Additional information on curb ramp location, design, visibility and texture may be found in the current edition of the Texas Accessibility Standards (TAS) prepared and administered by the Texas Department of Licensing and Regulation (TDLR).

5.9 STREET LIGHTING

5.9.1 GENERAL REQUIREMENTS

A. Street lights shall be installed at all intersections, at the end of all cul-de-sac streets, and at additional locations in accordance with the following table:

Table 5.9.1: Street Lighting Requirements

Required Spacing	Pole Type	Lamp Type	Height

At intervals of not more than three hundred (300) feet	Metal	100 watt high pressure	30 feet

B. The number of required street lights shall be equal to the total linear footage between street intersections divided by the required spacing. Fractions of street lights shall be rounded to the next whole number.

C. Street lights shall be placed at approximately equal intervals between intersections and shall be subject to the approval of the City Engineer.

D. Cobra head lamps shall be provided on standard street lighting fixtures, except that other lamp types may be permitted where custom lighting is approved by the City Engineer.

5.9.2 CUSTOM LIGHTING

A. The subdivider may elect to provide custom lighting in lieu of the required standard street lighting, subject to the approval of the city engineer.

B. If a subdivider elects to provide and install custom lighting, a homeowner's association (or some other such private entity) shall be created which will be perpetually liable for all costs associated with the maintenance of the lighting fixtures. The homeowner's association shall also be liable for the electrical energy costs of the custom lighting.

SECTION 6 WATER SYSTEM DESIGN CRITERIA

6.1 GENERAL

This section pertains to general design requirements for water distribution system construction in the City of Taylor. All water lines shall be sized and designed in accordance with the City of Taylor determined by the City Engineer. In the absence of specific standards, all water supply, distribution, pumping, and storage improvements shall be designed in accordance with the most current standards of the American Water Works Association criteria adopted by the Texas Administrative Code, Chapter 290.

6.2 LINE SIZES & LOCATIONS

1. Standard water line sizes are, 8 inch, 10 inch, 12 inch, 16 inch, 20 inch, and 24 inch diameter. Other sizes may be approved by the City Engineer.
2. All water lines shall be looped where possible. Dead end lines shall not exceed 600 feet, unless approved by the City Engineer.
3. Water lines shall be located within the right-of-way, not under paving. Along State Highways, water lines are required on both sides of the roadway. New water lines crossing existing streets shall be placed by boring. A steel casing shall be required under major and minor collector roadways, arterial roadways and State Highway. Open cut excavation will not be allowed to cross existing streets, unless approved by the City Engineer.
4. Automatic flushing valves are required for all dead-end mains of 50' or longer.
5. Easements for water line construction shall meet the following requirements:
   a. The easement width shall be a minimum of 20 feet.
   b. In areas where multiple utilities or extended depth or larger utilities exist the easement may need to be

wider as specified by the City.

c. Larger easements may be required by the City Engineer to provide adequate space for maintenance.

6. All piping with mechanical couplings, push-on, or similar joints subject to internal pressure shall be designed with blocking, anchors, and restraining harnesses to preclude separation of joints.
7. Water lines exclusively for fire protection shall be dedicated to the public, unless the system is isolated from the public system by a detector check. All water lines shall be a minimum of eight (8") inches in diameter and looped when possible. Water lines shall not be located under paved surfaces where possible.
8. Water service for multiple units on a single lot shall be served via one Master Meter. The developer is responsible for providing and metering service to individual units.

6.3 MATERIALS

All water lines and fittings shall be new materials and comply with the following:

1. Water Lines - All water lines shall be Polyvinyl Chloride (PVC) material and be designed, manufactured, and tested in accordance with the applicable requirements of AWWA C-900 (eight (8") inch through twelve (12") inch water pipe) AWWA C-905 (sixteen (16") inches and larger water pipe), and AWWA M-23. Pipe larger than 16" shall be Ductile Iron.
2. Other Pipe Material - All other materials must be submitted for approval by the City Engineer.
   a. All PVC water pipe shall be blue in color.
   b. Eight (8") inch through twelve (12") inch water pipe shall be pressure class 150, DR 18. Pressure class 200, DR 14 pipe may be required by the City Engineer in areas of high distribution system pressure, under roadways or other unusual circumstances.
3. Fittings - Fittings shall be ductile iron in accordance with AWWA C110 or AWWA C153.
   a. Fittings: ANSI/AWWA C111/A21.11, except gaskets shall be neoprene or other synthetic rubber and factory installed.
   b. All waterline pipe and fittings shall be new materials and produced in the USA

6.4 INSTALLATION

All installations shall conform to the latest TCEQ, and AWWA Specifications, as amended by these standards.

1. All pipe shall be installed with a minimum of forty-eight (48") inches of cover over top of pipe.
2. The amount of open trench shall not exceed two hundred (200') feet from the end of the pipe laying operations, and no more than three hundred (300') feet of total open trench will be allowed. At the end of each work day, all trench excavation shall be backfilled and compacted to the end of the pipe laying operation.
3. All connections to existing water mains shall be made under pressure unless dry connections will not cause any loss of service. Under special conditions connections that cause an interruption of service may be performed with approval of the City Engineer.
4. Coated tracer wire and tape shall be installed in the embedment material twelve (12") inches above the pipe with the tracer wire terminating in in-line gate valve boxes accessible by City Staff.
5. Density tests shall be taken at a minimum of every three hundred (300') feet for every lift or determined by inspection. A maximum thickness of lift is required for all trench backfill. A geotechnical report should be submitted for all trenches. The density reports shall be submitted to the City Inspector. The City has the right to require additional tests if they are deemed necessary.
6. All density reports and bacteria test reports shall be completed, delivered to the City Engineer and Inspector, and approved before paving is allowed to begin. Bacteria test samples shall be taken by the City.
7. PVC water pipe and appurtenances shall be installed as specified in AWWA M-23 and in accordance with the

pipe manufacturer's recommendations.

8. Fittings shall be installed in accordance with AWWA C-600.
    a. All mechanical joint bends, tees, and reducers which require blocking shall be additionally restrained with EBAA Megalug retainer gland or approved equal.
    b. All fittings must be polyethylene wrapped.

6.5 FIRE HYDRANTS

1. Fire hydrants in commercial and industrial areas shall generally be at street intersections and so located that there will be a fire hydrant every three hundred (300') feet. Fire hydrants in a residential area shall be generally located on street intersections and not over five hundred (500') feet apart. City Fire Chief shall approve final fire hydrant locations.
2. Materials
    a. Fire hydrants shall be manufactured in accordance with AWWA C-502, Dry-Barrel Fire Hydrants.
    b. Hydrants shall be manufactured such that all maintenance and adjustments can be performed without excavation and such that hydrants may be faced in any direction in relation to base. The hydrant shall be of a design that will permit extensions without disturbing the bottom section of the hydrant.
    c. A gate valve shall be installed with each fire hydrant.
3. Manufacturers

    Approved fire hydrants manufacturers are as follows:

    a. Clow - Medalion
    b. Mueller - Centurion
    c. Kennedy - K81D
    d. American Darling - B84B
4. Locations

    Fire hydrants are to be located a minimum of three (3') feet and a maximum of six (6') feet behind the back of curb.

6.6 VALVES

1. Resilient seated gate valves shall be used for six (6") inch and up to twenty-four (24") inch water lines. Butterfly valves may be allowed as an addition to gate valves for lines sixteen (16") inches and larger when approved by the City Engineer.
2. Valves of approved design shall be installed at the intersections of all water mains so as to provide for proper maintenance and operation of the system and to provide a means of shutting off the supply to portions of the system for repairs. Three (3) valves shall be used on a four-way water line intersection and a minimum of two (2) valves shall be used on a three-way intersection.
3. Materials
    a. Resilient Seated Gate Valves
        1) Resilient seated gate valves six (6") inches through sixteen (16") inches shall meet or exceed the latest revisions of AWWA C509 and shall meet or exceed the requirements of these standards.
        2) Resilient seated gate valves for buried service shall be furnished with a square two (2") inch operating nut. The valve box shall be Tyler Pipe 6850 series or approved equal. The valve box lid shall be painted safety blue. The paint shall be approved via submittal to the City.
        3) All valves must open left and close right.

b. Butterfly Valves

Butterfly valves shall meet or exceed the latest revision of AWWA Standard C504 for Class 150B butterfly valves and shall meet or exceed the requirements of this specification. All valve components shall conform to Underwriters Laboratories classification in accordance with ANSI/NSF Standard 61.

4. Installation
    a. Valves shall be furnished with extensions, such that the working nut is a maximum of thirty-six (36") inches below grade.
    b. Adjustable valve boxes shall be furnished and set on each valve in accordance with these standards. Valves that are deeper than forty-eight (48") inches, AWWA C900 PVC pipe shall be used for stacks, as long as the adjustable valve box is used at the top.
    c. After the final clean-up and alignment has been complete, the contractor shall cast in place a concrete block, around all valve box tops at the finish grade. See detail W-3.
    d. Valves located within a right-of-way shall be indicated on the face of the curb, or where curbs do not exist, on a conspicuous location adjacent to the valve location. Markings are to be the stamping of a four (4") inch high letter "V" with a three-eighths (3/8") inch stroke with the point of the "V" pointing towards the valve location.
    e. Valve markers shall be provided in rural areas.
5. Manufacturers
    a. Approved manufacturers of six (6") inch through twelve (12") inch resilient seated gate valves are as follows:

        Mueller, Clow, American Darling and Kennedy

    b. Approved manufacturers of sixteen (16") inch and larger butterfly valves are as follows:

        Mueller, Clow, American Darling and Kennedy

6.7 AIR RELEASE AND FLUSHING VALVES

A. Adequate air relief, and flushing valves shall be provided for flushing, disinfecting, daily operation requirements, and repairs when required by the City Engineer. Air release valves shall be required on twelve (12") inches and larger water lines. Water lines shall be designed so that each section of the water line can be flushed at its lowest and highest points.

B. All dead end lines shall have a fire hydrant installed for flushing purposes. If installation of a fire hydrant is not possible, a flushing valve is required.

C. A fire hydrant shall be required at high points on water lines smaller than twelve (12") inches for air relief and flushing.

D. Materials - Air release valves and air/vacuum valves shall meet or exceed the latest revision of AWWA C512.

E. Automatic Flushing Valves shall be installed on all dead-end mains of 2" or larger that extend 150 linear feet or longer. Approved Manufacturer: Hydro Guard Standard Unit.

6.8 TAPPING SLEEVE

A tapping sleeve and valve shall be used when connecting a new water line to an existing line. A resilient seated gate valve shall be flanged to the tapping sleeve. The tapping sleeve shall be a Smith-Blair Spec. 664-665 stainless steel tapping sleeve, or approved equal.

6.9 WATER SERVICE

1. The water meter box shall be placed a minimum of two (2') feet behind the back of curb unless sidewalks are

adjacent to the curb, then they are to be set seven (7') feet behind the back of curb, and the water service shall be a minimum of twelve (12") inches deep, covered with a meter box in place at grade. If no curb is present, the water service shall be located at the property line, a minimum of twelve (12") inches deep, covered with a meter box in place at grade. Along roadways without a curb the water service line shall be constructed at a minimum of twelve (12") inches below the ditch flow line.

2. Meter and service sizes will be determined by the developer prior to requesting service from the City. The minimum water service size between the water main and the meter shall be one (1") inch.
3. Water services on undeveloped lots shall be located at the property line and shall be a minimum of one (1") inch in diameter.
4. Materials
   a. Service Saddle

      Service saddle shall be double strap bronze with brass body or nylon / epoxy coated stainless steel double bolt wide straps. Minimum size tap shall be 1 inch diameter.

      Approved manufacturers:

      1) Smith Blair - Tapping Saddles up to 2" shall be epoxy coated with stainless steel straps.
      2) Tapping Sleeve 4" and larger shall be epoxy coated steel or ductile iron.

   b. Service Line

      Service lines shall be 1" (single services) to 1.5" (double services) polyethylene SDR9.

   c. Corporation.
      1) Corporation stop shall be ball type with a diameter equal to the pipe size with compression outlet fitting, designed for a minimum working pressure of two hundred pounds per square inch (200 psi) and threaded counter clockwise.
      2) Approved manufacturers are Ford or Mueller.
   d. Angle Stop
      1) Angle stop shall be set with compression inlet fitting and locking wings.
      2) Approved manufacturers are Ford, Mueller or Smith Blair.
   e. Meter Boxes
      1) Single Meter boxes are to be DFW 1200 Series with AMR lid.
      2) Double Meter boxes are to be DFW 1500 Series with AMR lid.
      3) Traffic Rated Meter boxes shall be DFC "C" Series.
5. Installation
   a. General
      1) All water service shall be installed in accordance with these standards.
      2) Each individual service location shall be saw cut into the face of the curb with a four (4") inch high "W" painted blue by the Contractor. If no curb exist a similar mark should be placed in the pavement near the edge of the roadway.

6.10 FLUSHING VALVES

1. Materials
   a. Corporation stop shall be two (2") inch ball type with compression outlet fitting, designed for a minimum working pressure of two hundred pounds per square inch (200").
   b. Two (2") inch curb stop shall be ball type with compression inlet fitting with tee head shut off.

c. Pipe shall be two (2") inches diameter, polyethylene.

d. All flushing valves shall be installed within a twenty-four (24") inch round metal meter box.

6.11 WATER LINE BORE

1. Minimum steel casing thickness shall be a quarter (1/4") inch. Casings shall be required under collectors and thoroughfares, highway crossings, and railroad crossings. Casings shall also be required where deemed necessary by the City Engineer. The construction bore pit shall be located at a minimum distance of four (4') feet behind the back of curb or edge of pavement where no curb is present.
2. The design engineer shall design the water line pipe casing for the following loading conditions and applicable combinations thereof:
   a. AASHTO HS20 loading as applicable
   b. Earth loading with the height of fill above the casing as shown on the plans
   c. Loads applied during jacking, including axial load from jacking
   d. All other applicable loading conditions, including loads applied during transportation and handling.
3. Materials
   a. Steel Casing Pipe

      Steel casing pipe shall be new (or used if approved by the City Engineer) and suitable for the purpose intended and shall have a minimum yield strength of 35,000 psi. Casing shall meet ASTM A-36, ASTM A-570, ASTM A-135, ASTM A-139, or approved equal. Pipe shall be coated with coal tar epoxy (15 mils min.) in accordance with AWWA C-210. Pipe joints shall be welded in accordance with AWWA C-206. After pipe is welded, coating shall be repaired.

   b. Casing Spacers

      Use stainless steel casing spacers for any type of carrier pipe. Insulators shall be high density polyethylene. Insulators shall fit snug over the carrier pipe and position the carrier pipe approximately in the center of the casing pipe to provide adequate clearance between the carrier pipe bell and the casing pipe. Insulators shall be manufactured by "Recon" and be Racci Type or approved equal.

4. Installation
   a. Excavation and Backfill of Access Pits
      1) Do not allow excavation over the limits of the bore or tunnel as specified. Shore the trench walls as necessary to protect workmen, the public, structures, roadways, and other improvements.
      2) Excavations within the right-of-way and not under surfacing shall be backfilled and consolidated by mechanical methods as specified in these standards for compaction of trenches under roadways. Surplus material shall be removed from the right-of-way and the excavation finished to original grades. Backfill pits immediately after the installation of the carrier pipe is completed. If carrier pipe is not installed immediately after casing pipe installation, the City may require the access pits be temporarily backfilled until installation of carrier pipe.
      3) Where seeding or sodding is disturbed by excavation or backfilling operations, such areas shall be restored to the existing or better conditions.

SECTION 7 WASTEWATER DESIGN CRITERIA

7.1 GENERAL

This section pertains to general design requirements for waste water collection system construction in the City of Taylor. All sewer lines shall be sized and as determined by the City Engineer. In the absence of or in conflict with a specific standard contained in this Chapter, all collection, treatment, and disposal systems shall be designed in accordance with the most current criteria adopted by the Texas Administrative Code, Chapter 217, "Design Criteria for Domestic Wastewater Systems".

7.2 WASTEWATER MAIN SIZES AND DESIGN

1. Standard wastewater main sizes are eight (8") inches, ten (10') inches, twelve (12") inches, fifteen (15") inches, and eighteen (18") inches in diameter. Other sizes may be approved by the City Engineer.
2. Wastewater lines shall be constructed at a minimum depth of four (4') feet and be located within the R.O.W. or an approved utility easement. A wastewater line is required to be constructed on both sides of a State Highway.
3. Easements for wastewater line construction shall meet the following requirements:
    a. The easement width shall be a minimum of twenty (20'). Greater easement width may be required for deep lines.
    b. If the wastewater line is less than twelve (12') feet deep, the outside diameter of the wastewater line shall be located a minimum distance of six (6') feet from the edge of the easement, and if other utilities are located in the same easement, the outside diameter of the wastewater line shall be located a minimum distance of three (3') feet from the outside diameter of the other utilities.
    c. If the wastewater line is greater than twelve (12') feet deep, the outside diameter of the wastewater line shall be located a minimum distance of nine (9') feet from the edge of the easement, and if other utilities are located in the same easement, the outside diameter of the wastewater line shall be located a minimum distance of six (6') feet from the outside diameter of the other utilities.
    d. Proper separation of utilities must be maintained per TCEQ regulations.
4. All wastewater mains shall be designed with consideration for serving the full drainage area subject to collection by the wastewater in question; the drainage area may be modified with the concurrence of the City Engineer because of the projected rate of development or the financial feasibility of the proposed extension.
5. Wastewater mains should be designed with straight alignment whenever possible. When horizontal curvatures must be used, radial pipe must be used in accordance with the pipe manufacturer's recommendations. No joint deflection is allowed without the approval of the City Engineer and an appropriate TCEQ variance.
6. All wastewater mains shall be designed with hydraulic slopes sufficient to give mean velocities, when flowing full or half full, of no less than two (2') feet per second.

7.3 WASTEWATER LINE MATERIALS

All wastewater lines and fittings shall be new materials and comply with the following:

1. All wastewater pipes shall be Polyvinyl Chloride (PVC) pipe type SDR-26 for wastewater lines where wastewater lines exceed. For depths greater than twenty-four (24') feet material must approved by City Engineer.
2. All PVC wastewater pipe shall be green in color. Developer to provide a manufacturers statement for pipe color other than green.
3. PVC sewer pipe and fittings shall conform to the current ASTM Designation D 3034 for up to eighteen 18" inches and ASTM Designation F 679 for greater than fifteen (15") inches.

7.4 WASTEWATER LINE INSTALLATION

1. General
    a. All installations shall conform to ASTM Designation D2321, and the as amended by these standards.

b. Wastewater lines shall not be installed within nine (9') feet horizontally of any water main or fire hydrant. W possible, separation shall be in accordance with TCEQ standards.
c. Construction shall begin at the downstream end of project and continue upstream with the bell facing upstream. No upstream piping shall be installed before downstream piping unless approved by the City Engineer.

2. Excavation and Backfill
    a. The amount of open trench excavation shall not exceed two hundred (200') feet from the end of the pipe laying operations, and no more than three hundred (300') feet of total open trench will be allowed. At the end of each workday, all trench excavation shall be backfilled to the end of the pipe laying operation.
    b. Density tests shall be taken every three hundred (300') feet for every lift. A maximum thickness of twelve (12") inches per loose lift is required for all trench backfill. A geotechnical report shall be submitted for all trenches. The density reports shall be submitted daily to the City Inspector. The City has the right to require additional tests if they are deemed necessary.
    c. A City inspector will be on site at all times when testing is being performed. The City Inspector shall be present during the placement of trench backfill lifts.
    d. All density reports shall be completed, delivered to the City's Engineer and Inspector, and approved before paving is allowed to begin.

7.5 MANHOLES

1. Manholes shall be located at all intersections of wastewater lines and at intermediate spacing along the line. Generally the maximum spacing should not exceed five hundred (500') feet. Manholes should be located at all changes in grade and at the ends of all wastewater lines that will be extended.
2. A manhole is required at the junction of wastewater lines with different inside pipe diameters.
3. A drop of at least one tenth of a foot (0.1') is required through the manhole.
4. A drop manhole is required when the flow line in is two (2') feet or greater than the flow line out.
5. Minimum manhole inside diameter is four (4') feet.
6. Drop-connection manholes shall have a minimum inside diameter of four (4') feet, with an exterior drop.
7. Minimum pre-cast wall thickness is five (5") inches.
8. All manholes shall be concrete.
9. NOTE: If depth of cover is greater than 18 feet, Manhole size is subject to city Engineer approval.
    a. Cast-in-place - only when approved
        1) The manhole foundation shall be poured on undisturbed soil or approved subgrade and shall have a minimum thickness of eight (8") inches.
        2) The inlet and outlet pipes shall be poured into the foundation of the manhole. When straight through flow occurs, the pipe shall be laid continuously through the manhole.
        3) The invert shall be shaped and smoothed so that no projections will exist and the invert shall be self-cleaning.
        4) When a cast-in-place manhole is used to connect to an existing wastewater line the manhole should be poured, tested and approved before the top of the existing line is cut out.
        5) Concrete work shall conform to all requirements of ACI 301, Standard Specification for Structural Concrete, published by the American Concrete Institute, except as modified herein.
        6) Detailing of concrete reinforcement and accessories shall be in accordance with ACI Publication 315.
        7) Portland cement shall be Type II, low-alkali and conform to ASTM Designation C-150.

8) The manhole shall not be backfilled within twelve (12) hours after the concrete placement. Backfill sha reports submitted to the City.

9) The face of curb shall be stamped with a three (3") inch "MH" to mark the location of all manholes. The location of the stamp shall be a line that intersects the center of the manhole cover and the curb perpendicular to the centerline of the street. For manholes located in intersections, the curb shall be stamped at the closest location to the manhole. If no curb exist a similar mark should be placed in the pavement near the edge of the roadway.

b. Precast Manhole

1) Precast manholes shall be constructed in accordance to ASTM Designation C-478.

2) Manhole base shall have a spread footing and be placed on a minimum of twelve (12) inches of crushed rock.

7.6 MANHOLE FRAME AND COVER

1. Cover

a. Materials

All manhole covers shall conform to the Standard Specifications for Domestic Grey Iron Castings, ASTM A-48, Class 30 B.

b. Installation

1) All manhole covers shall be thirty (32") inches in diameter.

2) All manhole covers shall have two (2) integrally cast pick bars.

c. Manufacturers (Traffic rated where necessary)

1) East Jordan Iron Works

2) Bass & Hayes

2. Frames

a. Materials

All manhole frames shall conform to the Standard Specifications for Grey Iron Castings, ASTM A-48, Class 30 B.

b. Installation

All manhole frames shall provide a thirty (30") inch by one quarter (1/4") inch opening to assure proper fit of the manhole cover.

c. Manufacturers

1) East Jordan Iron Works

2) Bass & Hayes

d. Manholes located within the floodplain are to be sealed with an approved bolt-down cover and frame.

3. Extension Ring

a. Materials

All precast reinforced concrete extension rings shall conform to ASTM C-478.

b. Installation

1) The number of extension ring sections shall be kept to a minimum (i.e. use 1-12 inch extension ring instead of 2-6 inch extension rings).

2) A one (1") inch by three and a half (3 1/2") inch bitumastic gasket shall be used to seal the extension

ring at both joints.

[4. Reserved]

[5. Reserved]

6. Manhole Inserts - Rain Pan

   Shall be required on all Manholes.

   a. Materials

      Rain pans shall be High Strength Stainless Steel to fit each manhole

   b. Manufacturers

      Southwestern Packing and Seals.

7.7 WASTEWATER SERVICE

1. No wastewater service line (lateral) shall be less than six (6") inches in nominal diameter.
2. Wastewater laterals shall be a minimum of ten (10') feet downstream of the water service. Services will be identified in the field by a three (3") inch "S" cut into the curb, on the As-Built Plans and with a stake in the field for location purposes.
3. Wastewater service laterals shall have a minimum of four (4') feet of cover at the property line.
4. Materials
   a. All lateral wastewater service lines shall be gasketed PVC pipe type SDR-26.
   b. All PVC wastewater pipe used for lateral services shall meet ASTM 3034.

[5. Reserved]

6. Installation

   All service laterals shall be installed in accordance with the wastewater embedment and backfill standards of the City of Taylor.

7.8 MAIN LINE CLEANOUTS

Cleanouts may be installed on lines that are permanent dead ends. The line may not exceed four hundred fifty (450') feet. Any line exceeding that length must end with a manhole.

7.9 WASTEWATER LINE BORING

SEE WATER LINE

1. Installation
   a. Tolerances
      1) All bores shall be installed at a grade no less than the minimum indicated by TAC30, Chapter 317 for the desired pipe size.
      2) All bores shall maintain grade enough to ensure desired clearance distances between existing utilities and bore.
   b. Excavation and Backfill of Access Pits

      SEE WATER SECTION

SECTION 8 DRAINAGE DESIGN AND ANALYSIS CRITERIA

8.1 GENERAL

1. General Application. This section pertains to general application of accepted principles of stormwater drainage e a working supplement to basic information obtainable from standard drainage handbooks and other publication The statements of this section provide the underlying principles by which all drainage facilities shall be designed within the Corporate Limits of the City of Taylor and within all areas subject to its extra territorial jurisdiction.
2. General Drainage System Policy
    a. Street curbs, gutters, inlets and storm drains shall be designed to intercept, contain and transport all runoff from the 25-year frequency storm.
    b. The public drainage system shall be designed to convey the 100-year frequency storm within defined public rights-of-way or drainage easements.
3. Detention Policy
    a. No Increase in Site Discharge - A developer shall develop the property so that the rate of runoff created by the development as it leaves the property does not exceed the rate of runoff that is currently occurring in the existing conditions.
    b. No Offsite Adverse Impacts - Land development shall not cause increase inundation of any building or roadway surface or create any additional adverse flooding impacts upstream or downstream of the proposed development. Engineer shall perform a downstream drainage assessment as described in Section 8.21 - Drainage Study Guidelines.
    c. The conditions specified in 3.a. and 3.b. above shall be achieved for the 2-, 10-, 25-, and 100-year frequency storms.
    d. Exemptions - A developer or builder of property greater than one-half (1/2) acre must follow the above detention requirements.
4. Alternative Methods. Methods of design other than those indicated herein may be considered in those cases where experience indicates they are appropriate. However, any variations from the practices established herein must have the expressed written approval from the City Engineer.
5. Additional Measures. If any condition requiring additional measure of protection is identified by the City Engineer during design or construction, the engineer shall make provisions within the design.
6. Safety. Where a portion of the stormwater facility in public right-of-way or easement has either an interior slope or wall steeper than three feet (3') horizontal to one foot (1') vertical with a height exceeding three feet (3') above adjacent ground, barrier-type fences at least six feet (6') high, and/or steel grating are required.
7. Non-erosive Outfalls. Discharge from storm drains, culverts, ditches, ponds shall not cause channel, bluff, or stream bank erosion. If the discharge is to an open drainage facility, the applicant must show acceptable non-erosive conveyance to that drainage facility, and appropriately designed outfall including adequate energy dissipation, which may include stream stabilization.
8. Drainage Easements
    a. General. Easements shall be provided, where necessary, for all drainage courses in and across property to be platted. An easement or right-of-way must be of sufficient width to provide continuous access for the operation, maintenance, or repair of a drainage facility or conveyance of stormwater.
    b. Open Channels. Easement width for open or lined channels shall be at least twenty feet (20') wider than the top of the channel, fifteen feet (15') of which shall be on one side to serve as an access for maintenance purposes.
    c. Storm Drains. A minimum of fifteen feet (15') in width with an additional two feet (2') of easement for every one foot (1') of depth over eight feet (8').
    d. Detention Facilities. Easements shall be provided for all regional detention facilities and for other detention facilities where two or more owners or the City are responsible for maintenance.

e. Property Lines. Easements shall not be centered on a property line when required alongside lot lines.

f. Floodplains. A drainage easement shall be dedicated to encompass the City of Taylor floodplain and the easement provided on preliminary and final plats.

9. Computations - Computations to support all drainage designs shall be submitted. The computations shall be in such a form to allow for timely and consistent review and also to be made a part of the permanent City record for future reference. All computations shall be certified by a professional engineer registered in the State of Texas.

10. Positive Overflow at all Low Points. The approved drainage system shall provide for positive overflow at all low points and these areas must be denoted on the plans as such. The term "positive overflow" means that when the inlets do not function properly or when the design capacity of the conduit is exceeded, the excess flow can be conveyed overland along a grassed or paved course. Normally, this would mean along a street or alley, or shall require the dedications of special drainage easements on private property.

8.2 RUNOFF CALCULATIONS

1. Methodology. Numerous methods of rainfall-runoff computation are available on which the design of storm drainage and flood control systems may be based. The selection of which method to use for calculating runoff depends upon the size of the contributing drainage area at the most downstream point of the project. The "Rational Method" is acceptable for designing projects in which the drainage area is less than one-hundred (100) acres or with times of concentration totaling two (2) hours or less. The National Resources Conservation Service (formerly the Soil Conservation Service) curve number method shall be used for detention sizing and for drainage areas larger than one-hundred (100) acres but may also be used for smaller drainage areas. The NRCS hydrologic methods are available in the NRCS National Engineering Handbook (NEH) and the US Army Corps of Engineers' Hydrologic Engineering Center's HEC-HMS programs. The method of analysis must remain consistent when drainage areas are combined. The method used for the largest combined drainage area should be used for the smaller drainage areas comprising that area. Regardless of drainage area size, certain situations require the use of NRCS hydrologic methods (e.g. a detention facility connected to a downstream storm drainage system). The engineer may use other methods but must have their acceptability approved by the City.
2. Watershed Land Use Conditions. Runoff computations shall be based upon existing off-site land use watershed conditions. Aerial photographs, GIS base maps, physical surveys, as-built plans, etc. should be used as aids in establishing surface character of the existing land use condition.
3. Upstream Detention Facilities. The design engineer shall size drainage facilities by disregarding the detention effects of upstream property and calculating the runoff as if the off-site property was developed without any detention. If an approved regional detention/retention facility is in operation, the design engineer may size downstream drainage facilities based on consideration of the detention effects of the regional facility with written approval from City Engineer. A regional detention/retention facility is defined as having a contributing drainage area of over sixty-four (64) acres.

8.3 DESIGN RAINFALL

Rainfall Depth-Duration-Frequency (DDF) and Intensity-Duration-Frequency (IDF) values are provided in Tables 8-1 and 8-2. These values were developed based on NOAA Atlas 14, Volume 11, Version 2 data, at a specified location within the Brushy Creek Watershed (Latitude: 30.5317°, Longitude: -97.4774°), in accordance with Williamson County recommendations.

Table 8-1: Depth-Duration-Frequency (DDF) Table for City of Taylor

Depth of Precipitation (in inches)										
Recurrence Interval (year)	**5-min**	**10-min**	**15-min**	**30-min**	**1-hr**	**2-hr**	**3-hr**	**6-hr**	**12-hr**	**24-hr**
2	0.520	0.829	1.040	1.470	1.910	2.350	2.610	3.050	3.490	3.970
5	0.650	1.040	1.300	1.820	2.390	2.990	3.360	3.980	4.580	5.200
10	0.761	1.220	1.520	2.120	2.800	3.570	4.050	4.860	5.610	6.380
25	0.921	1.470	1.830	2.550	3.390	4.410	5.080	6.190	7.180	8.170
50	1.050	1.680	2.090	2.900	3.850	5.110	5.940	7.320	8.530	9.700
100	1.180	1.900	2.350	3.250	4.350	5.870	6.910	8.620	10.100	11.500
200	1.320	2.110	2.610	3.630	4.890	6.730	8.020	10.100	11.900	13.500
500	1.500	2.380	2.980	4.150	5.660	7.990	9.650	12.300	14.600	16.700

Table 8-2: Intensity-Duration-Frequency (IDF) Table for City of Taylor										
Intensity of Precipitation (in inches per hour)										
Recurrence Interval (year)	**5-min**	**10-min**	**15-min**	**30-min**	**1-hr**	**2-hr**	**3-hr**	**6-hr**	**12-hr**	**24-hr**
2	6.240	4.970	4.170	2.930	1.910	1.180	0.868	0.510	0.290	0.165
5	7.800	6.220	5.190	3.640	2.390	1.500	1.120	0.665	0.380	0.217
10	9.130	7.300	6.080	4.250	2.800	1.780	1.350	0.812	0.466	0.266
25	11.100	8.840	7.330	5.110	3.390	2.210	1.690	1.030	0.596	0.340
50	12.600	10.100	8.340	5.790	3.850	2.550	1.980	1.220	0.708	0.404
100	14.200	11.400	9.390	6.510	4.350	2.940	2.300	1.440	0.838	0.478
200	15.800	12.600	10.500	7.260	4.890	3.370	2.670	1.690	0.988	0.564
500	18.000	14.300	11.900	8.310	5.660	3.990	3.210	2.060	1.210	0.694

8.4 TIME OF CONCENTRATION

1. Definition. The time of concentration is the time for surface runoff to flow from the most remote point in the watershed to the point of interest. This applies to the most remote point in time, not necessarily the most remote point in distance. Runoff from a drainage area usually reaches a peak at the time when the entire area is contributing. However, runoff may reach a peak prior to the time the entire drainage area is contributing if the area is irregularly shaped or if land use characteristics differ significantly within the area. Sound engineering judgment should be used to determine a flow path representative of the drainage area and in the subsequent calculation of the time of concentration.
2. Methods. The preferred procedure is the NRCS method as described in NRCS's Technical Release 55 (TR-55). Procedures for this method are outlined in the City of Austin DCM Section 2.4.2 and TxDOT Hydraulic Manual Chapter 4.
3. The minimum time of concentration for any drainage area shall be five (5) minutes.
4. Sheet flow for both natural (undeveloped) and developed conditions should be limited to a maximum of one-hundred feet (100').
5. The minimum slope used for calculation of sheet and shallow flow travel time components should be 0.005 feet per foot (0.5%).

8.5 RATIONAL METHOD

1. Definition. The Rational Method is based on the principle that the maximum rate of runoff from a given drainage area for an assumed rainfall intensity occurs when all parts of the area are contributing to the flow at the point of discharge.
2. Methodology. The formula for calculation of runoff by the "Rational Method" is:

   Q = CIA (Eq. 8-1)

   Where:

   Q = The maximum rate of discharge, expressed in cubic feet per second

   C = Coefficient of Runoff

   I = Intensity of Runoff in inches per hour

   A = Drainage Area in acres

3. Runoff Coefficient (C)
   a. Definition. The proportion of the total rainfall that will reach the drainage system depends on the surface vegetation condition, soil type, imperviousness of the surface, land slope and ponding characteristics of the area. Impervious surfaces, such as asphalt pavements and roofs of buildings, will be subject to approximately one-hundred percent (100%) runoff (regardless of the slope).
   b. Methodology. Suggested coefficients with respect to specific surface types are provided below.

Table 8-3: Rational Method Runoff Coefficients for Composite Analysis

Character of Surface	**Return Period**						
	2-year	**5-year**	**10-year**	**25-year**	**50-year**	**100-year**	**500-year**

DEVELOPED							
Asphaltic	0.73	0.77	0.81	0.86	0.90	0.95	1.00
Concrete	0.75	0.80	0.83	0.88	0.92	0.97	1.00
Grass Areas (Lawns, Parks, etc.)							
Poor Condition* (Grass cover less than 50% of the area)							
Flat, 0-2%	0.32	0.34	0.37	0.40	0.44	0.47	0.58
Average, 2-7%	0.37	0.40	0.43	0.46	0.49	0.53	0.61
Steep, over 7%	0.40	0.43	0.45	0.49	0.52	0.55	0.62
Fair Condition** (Grass cover on 50% to 75% of the area)							
Flat, 0-2%	0.25	0.28	0.30	0.34	0.37	0.41	0.53
Average, 2-7%	0.33	0.36	0.38	0.42	0.45	0.49	0.58
Steep, over 7%	0.37	0.40	0.42	0.46	0.49	0.53	0.60
Good Condition*** (Grass cover larger than 75% of the area)							
Flat, 0-2%	0.21	0.23	0.25	0.29	0.32	0.36	0.49
Average, 2-7%	0.29	0.32	0.35	0.39	0.42	0.46	0.56
Steep, over 7%	0.34	0.37	0.40	0.44	0.47	0.51	0.58
UNDEVELOPED							
Cultivated							
Flat, 0-2%	0.31	0.34	0.36	0.40	0.43	0.47	0.57
Average, 2-7%	0.35	0.38	0.41	0.44	0.48	0.51	0.60
Steep, over 7%	0.39	0.42	0.44	0.48	0.51	0.54	0.61
Pasture/Range							
Flat, 0-2%	0.25	0.28	0.30	0.34	0.37	0.41	0.53

Average, 2-7%	0.33	0.36	0.38	0.42	0.45	0.49	0.58
Steep, over 7%	0.37	0.40	0.42	0.46	0.49	0.53	0.60
Forest/Woodlands							
Flat, 0-2%	0.22	0.25	0.28	0.31	0.35	0.39	0.48
Average, 2-7%	0.31	0.34	0.36	0.40	0.43	0.47	0.56
Steep, over 7%	0.35	0.39	0.41	0.45	0.48	0.52	0.58
1. Composite "C" value for developed conditions (C_{DEV}) is: $C_{DEV} = IC_1 + (1-I)C_2$							
Where: I = Impervious cover, percent C_1 = "C" value for impervious cover C_2 = "C" value for pervious area (grass, lawns, parks, etc.)							
Source: City of Austin Drainage Criteria Manual Table 2-1							

4. Rainfall Intensity (i)
   a. Definition. Rainfall intensity (i) is the average rainfall rate in inches per hour.
   b. Methodology. The rainfall intensity is calculated from the Intensity-Duration-Frequency (IDF) curves selected to represent the City of Taylor area. The following equation mathematically represents the City of Taylor area IDF curves deriving a best fit equation for each storm frequency. IDF curves were developed using a cubic spline interpolation of IDF data in Table 8-2:

      $i = a/(t+b)^c$ (Eq 8-2)

      Where:

      i = Average rainfall intensity, inches per hour

      t = Storm duration in minutes, which is equal to the time of concentration for the entire drainage area of interest

      a, b, and c = Coefficients for different storm frequencies (see Table 8-4)

Table 8-4: Taylor Intensity-Duration-Frequency (IDF) Curve Coefficients			
Return Period	**Fitting parameters for IDF equation (8-2)**		
Year	**a**	**b**	**c**

2	62.96	12.73	0.8150
5	71.39	12.07	0.7930
10	76.23	11.34	0.7723
25	83.02	10.62	0.7480
50	85.98	9.79	0.7273
100	89.08	9.22	0.7072
200	93.79	9.38	0.6901
500	99.17	9.42	0.6677
The a, b, and c parameters listed were derived using nonlinear regression method and the IDF data included in Table 8-2			

8.6 NATURAL RESOURCES CONSERVATION SERVICE (NRCS) HYDROLOGIC METHOD

1. Definition. The NRCS hydrologic method can be applied to urban drainage areas of any size. The primary parameters required to calculate a runoff hydrograph with the method include the rainfall distribution, runoff curve numbers, time of concentration and drainage area.
2. Methodology. The preferred method to apply the SCS method is using the US Army Corps of Engineers (USACE) HEC-HMS model. HEC-HMS can be downloaded from the USACE website at http://www.hec.usace.army.mil/.
3. Rainfall Duration and Distribution. The City of Taylor has adopted the use of a 24-hour HEC-HMS frequency storm distribution for use with time-varying rainfall simulations.
4. HEC-HMS Rainfall Distribution
    a. HEC-HMS Input. The DDF values from Table 8.1 should be entered directly into HEC-HMS software as frequency storm meteorologic models. HEC-HMS will generate the appropriate rainfall distribution for each recurrence interval. The Atlas 14 depths provided are based on a partial-duration analysis; no partial-to-annual output conversion is required.
    b. HEC-HMS Parameters. For use of the frequency storm in HEC-HMS for the evaluation of the 24-hour event, the meteorological model parameters should be set as follows:
        1) Input Type: Partial Duration (NOAA Atlas 14 precipitation frequency estimates are based on analysis of partial duration series)
        2) Output Type: Annual Duration
        3) Intensity Duration: 5 Minutes
        4) Storm Duration: 1 Day
        5) Intensity Position: 50 Percent
        6) Storm Area (mi^2): Blank for areas less than 10 sq. miles. Use areal reduction for larger areas.

7) Curve: Uniform for All Subbasins

c. The computational time interval for computer simulations should be selected based on criteria for the minimum lag time in a given model. The computational time interval used in a HEC-HMS model should be no more than 6 minutes.

5. Conservation Service Runoff Curve Numbers

a. Definition: The NRCS has developed an index, the runoff curve number, to represent the combined hydrologic effect of soil type, land use, agricultural land treatment class, hydrologic condition, and antecedent soil moisture. These watershed factors have the most significant impact in estimating the volume of runoff, and can be assessed from soil surveys, site investigations and land use maps.

b. Methodology: Reference Table 8-5 for NRCS index values.

c. Antecedent Moisture Condition (ARC) II represents the average condition and shall be used.

d. When calculating peak runoff rates the undeveloped curve number shall be used and the impervious cover entered separately to represent existing and proposed development.

e. The NRCS Soil Survey of Williamson County provides soil hydrologic information.

6. Lag Time

a. Definition. The lag time, defined as the time between the center of mass of excess rainfall to the runoff peak, is typically used in the HEC-HMS implementation of the SCS methodology.

b. Methodology: The lag time can be estimated with equation 8.3.

Tlag = 0.6 Tc (Eq. 8.3)

Where:

Tc = Time of Concentration (see Section 8.4 above)

Table 8-5 NRCS Runoff Curve Numbers for Urban Areas and Agricultural Lands (assuming ARC-II condition)					
Cover Description	**Avg. % Impervious Area [1]**	**Curve Numbers for Hydrologic Soil Group**			
Cover Type and Hydrologic Condition		**A**	**B**	**C**	**D**
Fully developed urban areas (vegetation established)					
Open space (lawns, parks, golf courses, cemeteries, etc.)					
Poor condition (grass cover 50%)		68	79	86	89

	Fair condition (grass cover 50% to 75%)		49	69	79	84
	Good condition (grass cover 75%)		39	61	74	80
Impervious areas:						
	Paved parking lots, roofs, driveways, etc. (excluding right-of-way)		98	98	98	98
	Streets and roads					
	Paved: curbs and storm drains (excluding right-of-way)		98	98	98	98
	Paved: open ditches (including right-of-way)		83	89	92	93

	Gravel (including right-of-way)		76	85	89	91
	Dirt (including right-of-way)		72	82	87	89
Developing urban areas						
	Newly graded areas (pervious areas only, no vegetation)		77	86	91	94
Agricultural lands						
	Pasture, grassland, or range-continuous forage for grazing [2]	Poor	68	79	86	89
		Fair	49	69	79	84
		Good	39	61	74	80
	Meadow-continuous grass, protected from grazing & mowed for hay		30	58	71	78
	Brush-brush-weed, grass mixture	Poor	48	67	77	83
		Fair	35	56	70	77

	with brush the major element [3]	Good	30	48	65	73
	Woods-grass combination (orchard or tree farms) [4]	Poor	57	73	82	86
		Fair	43	65	76	82
		Good	32	58	72	79
	Woods [5]	Poor	45	66	77	83
		Fair	36	60	73	79
		Good	30	55	70	77
	Farmsteads - buildings, lanes, driveways and surrounding lots		59	74	82	86

1. Average runoff condition, and $I_a = 0.2s$

2. Poor: less than 50 percent ground cover or heavily grazed with no mulch
Fair: 50 to 75 percent ground cover and not heavily grazed
Good: greater than 75 percent ground cover and lightly or only occasionally grazed

3. Poor: less than 50 percent ground cover
Fair: 50 to 75 percent ground cover
Good: greater than 75 percent ground cover

4. Curve numbers shown were computed for areas with 50 percent woods and 50 percent grass (pasture) cover. Other combinations of conditions may be computed from the curve numbers for woods and pasture

5. Poor: Forest litter, small trees and brush are destroyed by heavy grazing or regular burning
Fair: Woods are grazed but not burned, and some forest litter covers the soil
Good: Woods are protected from grazing, and litter and brush adequately cover the soil

Source: NRCS TR-55: Urban Hydrology for Small Watersheds

8.7 DESIGN STORM FREQUENCIES

1. All developments submitted must provide data for the following design storm frequencies: 2-Year/10-year/25-Year/100-Year.
2. Design recurrence interval for various drainage facilities:

Table 8-6: Design Recurrence Interval for various Drainage Facilities	
Drainage Facility	**Design Recurrence Interval**
Closed Storm Drain Systems	25-year with 100-year positive overflow in streets such that the depth of flow in the street does not exceed the right-of-way or drainage easement
Closed Storm Drain Systems and Inlets at Street Low Point or Sag	100-year with positive overflow
Culverts and Bridges	100-year
Concrete-lined Channels	100-year
Earthen Channels	100-year

8.8 STREET DRAINAGE

1. Streets and alleys. Streets and/or alleys in combination with storm drains and/or roadside swales within new developments shall be designed so that storm water runoff resulting from a design storm of a 100-year frequency is contained within the available right-of-way and/or drainage easement.
2. Permissible Spread of Water. The flow of water in gutters of typical streets during the 25-year frequency storm shall be contained below the top of curb and shall maintain the clear with as provided in Table 8-7 below.

Table 8-7: Minimum Clear Width for Roadway Design when Gutter is Flowing Full	
Roadway Type	**Minimum Clear Width (feet)**
Local	0
Collector (Residential or Neighborhood)	12
Collector (all others)	12 feet in each direction
Arterial (4 lanes one way or 8 lanes divide)	24 feet in each direction

Arterial (all others)	12 feet in each direction

3. Design Method.
   a. Methodology. HEC-22, FHWA-NHI-10-009 provides acceptable equations to calculate gutter flow for straight and parabolic crowned pavement sections. This method is outlined in the City of Austin DCM Section 3.3.0.
   b. Gutters shall have a minimum slope of 0.004 feet per foot (0.4%) to ensure scouring velocities for low flows.
4. Street Cross Flow. Cross-flow is allowed only in case of superelevation of a curve or overflow from the higher gutter on a street with cross fall. No more than three cubic feet per second (3 cfs) for the 25 year storm even shall be allowed to cross flow from the higher elevation to the lower elevation.
5. No lowering of the standard height of street crown shall be allowed for the purposes of obtaining additional hydraulic capacity.
6. Driveways Crown. At some point within the first ten feet (10') from the edge of the roadway gutter, the entire width of a driveway shall have the same or greater elevation as the top of the curb at the edge of the roadway.

8.9 INLETS

1. Inlet Placement.
   a. The storm drain system is to begin at the point where the storm water in the street reaches top of curb depth or the permissible spread of water as allowed for the type of street (ref Table 8-7). At such point where the combined capacity of the street and storm drain system satisfies the 25-year street capacity criteria (as previously described) but the 100-year frequency storm runoff cannot be contained within the right-of-way additional pick-up points (inlet capacity) shall be provided along with an increase in storm drain capacity so that the 100-year frequency storm runoff will be contained within the right-of-way.
   b. Inlets shall be placed upstream from an intersection whenever possible and is required when more than three (3) cfs for the 25-year frequency storm flows across the intersection.
   c. No more than three (3) cfs for the 25-year frequency storm shall be allowed to enter the bulb of a cul-de-sac or corner bubble.
   d. Inlets shall not be placed inside the curb return.
   e. At any intersection, only one street shall be crossed with surface drainage and this street shall be the lower classified street. When an alley intersects a street, inlets shall be placed in the alley whenever flow down that alley would cause the capacity of the intersecting street to be exceeded.
3. Inlet Capacity
   a. Methodology to calculate the interception capacity of inlets is provided in the City of Austin DCM Section 4.3.
   b. The minimum inlet size shall be ten feet (10').
   c. No more than twenty feet (20') of inlet shall be placed along one gutter at any given location.
4. Inlet Type
   a. Curb inlets shall be used to intercept surface runoff for curb and gutter streets.
   b. Grate inlets, combination inlets, and slotted/trench drains are discouraged from use due to the tendency of grates and slotted drains to clog. Prior approval of their use and application of appropriate clogging factor is required from the City Engineer.

8.10 STORM DRAINS

1. Design Guidelines
   a. Sizing
      1) Minimum Size: eighteen inches (18") in diameter or height for arches and boxes.
      2) Storm drain shall be sized to flow full.
      3) Select storm drain size and slope so that the velocity of flow will increase progressively or at least will not appreciably decrease at inlets, bends or other changes in geometry or configuration.
   b. Material.
      1) Pipe. Stormwater shall be carried in reinforced concrete pipe (RCP), ASTM C76, minimum class III. The engineer shall provide load analysis as appropriate to demonstrate that class of pipe used is sufficient for the loading conditions. Higher strength pipes shall be used where loadings warrant such.
      2) Manholes and Junction Boxes. Shall be reinforced concrete.
   c. Layout
      1) At changes in conduit size, the soffit (top inside surface), not the flow line, of the two conduits should be aligned, where practical.
      2) Do not discharge the flow of a larger conduit into a smaller conduit.
      3) No proposed pipe having a diameter greater than fifty percent (50%) of the minimum dimension of an existing box culvert shall be allowed to discharge into that box culvert. Exceptions must be justified by structural engineering analysis.
      4) Flow Path Intersections. For all pipe junctions other than a manhole, the angle of intersection between any two flow paths shall not be greater than forty-five (45) degrees. This includes discharges into box culverts and channels.
      5) Storm drains between lots (crossing blocks) shall be avoided as much as possible. When unavoidable, such mains shall be laid along a straight alignment (absent of curves, jogs, and manhole/junction boxes when traversing between lots) with manholes/junction boxes provided at each intersecting street.
      6) Storm drains along rear of residential lots (through back yards) should be avoided.
2. Conduit Flow
   a. All conduit shall be designed by direct solution of the Continuity Equation and Manning's Equation.

      $Q = AV$ (Eq. 8.4)

      $Q = (1.49/n)AR^{2/3} S^{1/2}$ (Eq. 8.5)

      Where:

      Q = Pipe flow, cfs

      A = Cross-sectional area of flow, ft^2

      V = Velocity of flow, ft/sec

      n = Coefficient of roughness of pipe ($n = 0.013$)

      R = Hydraulic radius = A/W_p, ft

      S = Friction slope in pipe, ft/ft

W_p = Wetted perimeter, ft

b. Minimum and Maximum Velocities in Conduits

1) The minimum velocities in conduit shall be two and a half feet per second (2.5 fps) for the 25-year frequency storm.

2) Maximum velocity in the pipe shall not exceed fifteen feet per second (15 fps) for the 25-year frequency storm.

3. Hydraulic Gradient

a. Maximum Hydraulic Gradient. The hydraulic grade line shall remain below the surface of the ground or street for the 25-year storm event.

b. Hydraulic Calculations. Hydraulic gradient calculations shall account for all friction and minor head losses that may occur in the storm drain line and start from an appropriate tailwater elevation.

1) Friction Losses. Shall be determined by direct application of Manning's Equation.

2) Minor Losses. Minor losses are caused from turbulence in the storm drain system and can include: manholes, junctions, bends, curves, entrance and exit losses, enlargements, and contractions. City of Austin DCM Section 5.5.2 outlines procedures for estimating minor losses.

3) Tailwater

a) Design engineer to calculate the appropriate tailwater elevation or use the results from a detailed hydraulic study.

b) The use of coincident frequencies is not encouraged (i.e. use 25-year tailwater for 25-year storm drain analysis).

c) In no case shall the tailwater be assumed below top of pipe.

4. Manholes and Junction Boxes

a. Manholes or junction boxes are required:

1) Every three hundred feet (300');

2) At every change in pipe size;

3) Where two or more laterals intersect the main line within five feet (5') of each other; and

4) To meet maintenance path requirements.

b. Maintenance Path. Provide a maintenance path from one access point to another within the storm drain that meets the following requirements:

1) Path has no more than one horizontal bend, with that bend having a deflection of no more than forty-five (45) degrees in the direction of the maintenance path.

2) Path has no vertical bend with a deflection of greater than five (5) degrees.

3) Access points can include manhole/junction boxes, inlets, and storm drain outfalls.

c. Junction boxes in lieu of manholes shall be provide where any pipe opening exceeds thirty-seven (37") inches and where the distance from the outside surfaces of any two pipes entering a manhole is less than one (1') foot, measured along the inside of the manhole.

d. Manholes are to be a minimum four (4') feet in diameter and shall be precast or cast in place if approved by City Engineer.

5. Conduit Outfalls

a. Maximum Discharge Velocity. The maximum discharge velocities in the conduit shall also not exceed the permitted velocity of the receiving channel or conduit at the outfall to prevent erosive conditions. The maximum outfall velocity of a conduit in partial flow shall be computed for partial depth and shall not exceed the maximum permissible velocity of the receiving channel unless controlled by an appropriate energy dissipater (e.g. stilling basins, impact basins, riprap protection).

b. Stabilization.

1) Outfall and Stabilization Location. Locate the outfall away from existing eroded banks in the most stable location available. The location of the outfall, armoring, and channel stabilization must consider the location of existing infrastructure and utilities and provide adequate horizontal and vertical separation so as not to obstruct access or maintenance, nor adversely impact the infrastructure.

2) Outfall Orientation. The angle of intersection between the outfall flow path and the channel flow path shall not be greater than 45-degrees.

3) Bank and Bed Armoring. The surrounding banks and bed shall be appropriately armored or made geotechnically stable, so as to sufficiently resist erosive forces. Armor below the outfall shall extend from the toe of the bank into the channel equal to a length ten times the pipe diameter. For channel bottom widths less than ten times the pipe diameter, armoring shall extend up the opposite bank to an elevation equal to that of the top of the pipe.

4) Armor Type. Flexible armor, such as rock riprap, shall be utilized for bed and bank stabilization in erodible channels.

c. Drop Height

1) The drop height from a conduit invert to a receiving channel or detention pond shall be one foot (1') to limit local erosion and to allow for potential sedimentation.

2) Concentrated discharges on steep embankments, ravine slopes, or high bluffs shall be avoided.

8.11 CULVERTS

1. Methodology. The Federal Highway Administration HDS 5 and the TxDOT Hydraulic Manual have published guidance for the hydraulic design of culverts. Their guidance shall be used to perform culvert designs that meet the City's performance criteria.
2. Minimum Size. The minimum allowable culvert size for roadway crossings shall be eighteen inches (18") in diameter or height for boxes.
3. Material. All culverts shall be made of reinforced concrete, and shall be constructed of Class-III or better.
4. Culvert placement

a. Horizontal alignment. Culverts shall be skewed such that impacts due to the flood and normal flow angles of attack on the structure are minimized. The culvert axis should match the natural channel alignment upstream and downstream whenever practical.

b. Vertical alignment. Place the upstream and downstream flow line elevations at the same elevations as the existing streambed whenever practical. Depressed entrances should be avoided.

5. Culvert Headwalls

a. Shall be constructed at the ends of all culverts to anchor the culvert in order to prevent movement due to hydraulic and soil pressure, to control erosion and scour resulting from excessive velocities and turbulence, and to prevent adjacent soil from sloughing into the waterway opening.

b. All headwalls shall be constructed of reinforced concrete and may be either straight-parallel, flared or warped. They may or may not require aprons, as determined by site conditions. The following guidelines can be used to aid in the selection of the type of headwall.

1) Parallel Headwalls. Approach velocities are low (below six feet (6) per second) and backwater pools are permitted.

2) Flared Headwalls. Approach velocities are between six (6) and ten (10) feet per second. Ample right-of-available.

3) Warped Headwall. Approach velocities are between eight (8) and twenty (20) feet per second. Warped headwalls are effective with aprons to accelerate flow through the culvert.

c. Headwalls should be aligned with the direction of the receiving flow when discharging into a waterway.

d. Precast headwalls and endwalls may be used if all other criteria area satisfied; generally precast headwalls/endwalls are available for smaller culverts eighteen (18") and twenty-four (24") inches in diameter.

e. The safety ends or headwalls shall be constructed in accordance with TxDOT standards as required by the physical conditions of the particular installation. Rock rip-rap or other suitable erosion control may be required at each location as supplemental protection.

6. Hydraulics

a. Freeboard. One foot (1') of freeboard is required between the 100-year water surface elevation and any top of curb or roadway crown elevation, whichever is lower.

b. Culvert hydraulic grade line calculations shall consider both inlet and outlet control. Tailwater conditions should be considered for outlet control conditions.

c. The maximum velocity through a culvert shall be fifteen feet per second (15 fps) during the 25-year frequency storm. A minimum velocity through a culvert shall be two and one-half feet per second (2.5 fps) during the 25-year frequency storm.

7. Stream Stability

a. Stream stability shall be assessed when determining the number of barrels, height and width and culvert skew. Potential for scour shall be accounted for in the design.

b. Stream degradation. The local condition of the channel reach should be evaluated to determine if there is degradation present. If channel degradation is anticipated then the design should accommodate for future erosion.

c. If a depressed entrance is used then an upstream apron should be designed to prevent progressive degradation of the upstream channel and the potential for deposition should be considered.

d. Outlet velocities

1) When the outlet velocity exceeds the allowable erosive velocity in the downstream channel, channel erodibility and local scour potential should be evaluated and taken into account. A flexible armoring system is preferred in streams subject to erosion.

2) Hydraulic jumps shall not be allowed from face of culvert to fifty feet (50') from the culvert.

e. Erosion protection measures. A flexible armoring system is preferred in streams subject to erosion. Where energy dissipation is needed at a culvert outlet, a rock riprap basin is preferred over rigid structures (see HEC-14 for design guidelines).

f. Multiple boxes. If multiple boxes or culverts are necessary, different flowline elevations for each structure should be evaluated. The culverts at the center of the channel should be lower to match with the existing natural channel with the outlying culverts raised up to more closely coincide with the natural channel "terrace" elevation. This will help minimize sedimentation in the outlying culverts, help preserve the integrity of the channel system, and reduce maintenance costs.

8.12 BRIDGES

1. Methodology. The Federal Highway Administration and the TxDOT Hydraulic Manual have published guidance for the hydraulic design of bridges. Their guidance shall be used to perform bridge designs that meet the City's

performance criteria.

2. Construction Plans. Bridge details may be adaptations of the current Texas Department of Transportation (TxDOT) Standards.
3. Freeboard. One foot (1') of freeboard is required between the 100-year water surface elevation and any top of curb or roadway crown elevation, whichever is lower.
4. Bridge configuration. The skew of the bridge piers and abutments shall be oriented as close to the normal or flood direction of flow resulting in an angle of attack as close to zero (0) degrees as possible.
5. Hydraulic modeling. Computer modeling programs used for the hydraulic analysis of bridges shall be HEC-RAS.
6. Stream stability
    a. Stream stability shall be assessed when designing the abutments and interior bents of the bridge. Scour shall be accounted for in the design.
    b. Flow shall not be supercritical in an area from one-hundred feet (100') upstream from a bridge to twenty-five feet (25') downstream from a bridge.

8.13 CHANNELS

1. Natural Channels
    a. Definition. Include all watercourses that have been carved by nature through erosion.
    b. USACE Section 404. When a project proposes to modify a natural channel the design engineer should check the requirements of Section 404, Permits for Dredged or Fill Material, of the Clean Water Act. If required, permit authorization should be obtained from the USACE by the design engineer.
    c. Channels may be left in their natural state provided that the channel velocities are six feet per second (6 fps) or less for all design storms up to the 100-year frequency storm and that one foot (1') of freeboard is available during the design storm event.
2. New or Altered Channels
    a. Definition. Constructed or existing channels that have been significantly altered by human effort.
    b. Grass-lined channels are the preferred type of new or altered channel.
3. Configuration
    a. Side Slopes. Minimum side slopes of four feet horizontal to one foot vertical (4:1) for earthen or as recommended from a geotechnical analyses, and two feet horizontal to one foot vertical (2:1) for concrete-lined side slopes.
    b. Curvature. The center line curvature shall have a minimum radius of twice the top width of the 100-year frequency storm flow.
    c. Channel Slope. The flow line slope of the channel shall be a minimum of two (2%) percent unless the velocity for the 2-year frequency storm flow is greater than two feet per second (2 fps), in which case the channel slope may be a minimum of one percent (1%). Compliance with this requirement must take into account the variation in channel flow due to distributed inflows to the channel. A reinforced concrete pilot channel must be used if the channel slope is less than one percent (1%). The pilot channel must be at least four feet (4') wide, two inches (2") deep, and be capable of withstanding vehicular loading. Any grass-lined portion of the channel bottom must have a slope of at least two percent (2%) from that portion to the concrete-lined pilot channel. However, no open channel flow line slope may be less than one-half percent (0.5%).
    d. Bottom Width. The minimum flat bottom width of the channel is three feet (3').
    e. Freeboard. The channel shall be designed to accommodate existing and fully-vegetated conditions. The flow from the 100-year frequency storm must be contained within the new or altered channel while

allowing for one foot (1') of freeboard. Superelevation of the water surface shall be determined at all horizontal curves which deviate more than 45 degrees off the projected centerline. Freeboard shall not be obtained by the construction of levees.

4. Maximum Velocity. The velocities below are maximum allowable in each situation for the 100-year frequency storm event and includes all transitions to or from channels and waterways with similar or different materials. If a lower velocity cannot be achieved, velocity attenuation devices must be constructed or installed.
   a. Grass-Lined Channels. Six feet per second (6 fps)
   b. Lined Channels. Fifteen feet per second (15 fps)
5. Minimum Velocity. The minimum permissible velocity for the 2-year frequency storm is 2 fps.
6. Lining Type
   a. Grass-Lined. Use low maintenance vegetation for vegetative cover, as approved by the City Engineer prior to planting. All slopes shall be hydromulched, sodded or seeded with approved grass, grass mixtures or ground cover suitable to the area and season in which they are applied. Seeded side slopes shall be lined with erosion protection matting.
   b. Lined Channels. Types such as concrete, rock walls and gabions may be used upon approval of the City Engineer. Articulating concrete block flexible channel linings with the approval of the City Engineer are preferred over reinforced concrete lining.
   c. Rock Rip-Rap. Must be six inch (6") diameter rock or greater.
   d. Roughness Coefficients
      1) Any convenient, published design guide can be referenced for these values. The City of Austin DCM Section 6.2.0 describes an acceptable procedure to determine appropriate Manning 'n' values.
      2) Roughness coefficients for new channels shall represent fully-vegetated conditions with appropriate maintenance measures applied.
7. Channel Stability
   a. General. All channel sections must consider and account for channel bed and bank stabilization in their design. This requirement pertains to all sections whether they are left in their natural condition or are modified in any manner. The design of all drainage channels and swales shall assure adequate capacity and minimum maintenance to overcome the result of erosion, silting, sloughing of bends or similar occurrences.
   b. Concrete-lined Channels. In concrete-lined channels the probability of achieving supercritical flow is greatly increased. The designer must take care to ensure against the possibility of unanticipated hydraulic jumps forming in the channel in considering the 25- and 100-year frequency storms. Flow with a Froude number equal to one (1) is unstable and should be avoided. If supercritical flow cannot be avoided, then freeboard and superelevation must be determined. In addition, all channels carrying supercritical flow shall be continuously lined with reinforced concrete.
   b. Channel Drop Structures. The function of a drop structure is to reduce channel velocities by allowing for flatter upstream and downstream channel slopes. The City of Austin DCM Section 6.5.0 describes two commonly used drop structures.
   c. Energy Dissipators. Energy dissipators are used to dissipate excessive kinetic energy in flowing water that could promote erosion. An effective energy dissipator must be able to retard the flow of fast moving water without damage to the structure or to the channel below the structure. There are several types of energy dissipators such as impact type (baffled outlets and aprons), and hydraulic jump type (stilling basins). For more information, reference 'Hydraulic Design of Stilling Basins and Energy Dissipators' published by the U.S. Bureau of Reclamation.

8. Maintenance Access. Maintenance access shall be provided on one side of the channel. See easement requireme 8.1.
9. Hydraulic Calculations. Manning's Equation can be used to design channels/swales and determine water surface elevations and velocities when backwater effects are negligible. Channels/swales where backwater effects occur must be designed using HEC-RAS.

8.14 ROADSIDE SWALES AND DRIVEWAY CULVERTS

1. Roadside Swales. Roadside swales may be used along all roadways to convey drainage in accordance with the above channel criteria with the exception of the following specific roadside swale criteria.
   a. Design Capacity. Swales shall be designed to carry a 100-year frequency storm and the back water effects of the most restrictive culvert to be placed in the swale.
   b. Depth: Shall at all times maintain a minimum depth of thirty inches (30").
   c. Easements. The entire swale should be contained within the ROW of the road. If the swale cannot be contained additional ROW may be required. A second option would be to provide a minimum sixteen foot (16') drainage easement and the following note on the plat:

      Note: Drainage easements adjacent to roadways shall not be fenced and must be left so that access can be obtained for maintenance purposes.
2. Driveway Culverts
   a. Applicability. All driveways and driveway culverts are the responsibility of the individual lot owner or developer. It is the developer's responsibility to ensure that all lot owners are aware of this requirement.
   b. Material. All culverts shall be made of reinforced concrete, and shall be constructed of Class-III or better.
   c. Minimum Size: The minimum allowable culvert size for driveway crossings shall be eighteen inches (18") in diameter.
   d. Gradient. Culverts shall have a minimum bottom slope of 0.5%.
   e. Length. Culverts shall not be greater than fifty feet (50').
   f. Minimum Cover. A minimum of six inches (6") of cover shall be placed above all new culverts below the lowest bank of the ditch.
   g. Multiple Culverts. Where multiple culverts occur in swales, the ditch bottom must be widened to have a bottom width that is six inches (6") greater on each side than the distance from the outside walls of the outer two culverts. Each culvert shall also be separated by six inches (6") of compacted fill material.
   h. All driveway culverts must be installed prior to issuance of building permits or construction activities on the individual lot.
3. Crossing Culverts
   a. Crossing culverts shall be placed to relieve drainage at all low-points and drainage crossings and shall meet the requirements of Section 8.11, Culverts.
   b. All culverts and related structures that are a part of the road construction shall be in place prior to final acceptance of the improvements for the subdivision.

8.15 DETENTION DESIGN

1. Detention Performance Requirement
   a. General. Detention shall be configured and sized to meet general detention requirements as stated in Section 8.1.3, which requires 'No Increase in Site Discharge' and 'No Offsite Adverse Impacts' for the 2-, 10-, 25- and 100-year, 24-hour duration frequency storm events. To demonstrate no offsite adverse impacts a downstream impact assessment is required as outlined in Section 8.21.3.

b. Drawdown Time. Detention facilities shall be designed to empty the detention volume from the time of peal of complete emptying in less than twenty-four (24) hours.

c. Freeboard. Dedicated detention/retention basins shall also include an additional one foot (1') of freeboard for the 100-year frequency storm event.

d. Parking Lot Detention. Storm runoff may be detained within parking lots. The location of ponding areas should be planned to minimize inconvenience to both pedestrians and traffic and the maximum 100-year ponding depth shall be limited to less than eight inches (8").

2. Detention Analysis Requirements

   a. Hydrograph Routing

      1) The volume of detention runoff storage shall be computed using unit hydrograph and storage routing procedures.

      2) The effects of tailwater or other outlet control considerations should be considered.

      3) When designing ponds in series (i.e., when the discharge of one pond becomes the inflow of another), the analysis must incorporate the construction of hydrographs for all inflow and outflow components.

      4) The preferred method to perform this analysis is through application of the NRCS hydrologic method using the Corps of Engineers HEC-HMS models.

   b. Watershed Land Use Conditions. Any off-site areas which drains to the pond shall be assumed to remain in the existing condition for both pre- and post-development conditions.

   c. Watershed Floodplain Models. Where applicable, City of Taylor regulatory models should be used as base models for the impact analysis and drainage design associated with development. Users should be aware that floodplain models provided have been developed on a watershed-wide basis and may therefore not be applicable without modification on a site-by-site basis. Regulatory models used for flood insurances purposes should be obtained directly from FEMA.

3. Detention Design Requirements

   a. Embankments

      (1) Minimum Top Widths

Table 8-8: Embankment Top Widths	
Total Height of Embankment (feet)	**Minimum Top Width (feet)**
0-6	4
6-10	6
10-15	8
15-20	10
20-25	12
25-35	15

(2) Compaction. The constructed height of an earthen embankment shall be equal to the design height plus the amount necessary to ensure that the design height will be maintained once all settlement has taken place. This amount shall in no case be less than five percent (5%) of the total fill height. All earthen embankments shall be compacted to 95% of maximum density.

(3) Side Slopes. Earthen embankment side slopes shall be no steeper than 4 horizontal to 1 vertical (4:1) or as recommended from a geotechnical analyses.

b. Positive Drainage. A detention facility shall have enough gradient to ensure positive drainage to the outlet structures so as to avoid nuisance conditions such as standing water, odors, insects, and weeds. A minimum slope towards the outlet structure of two percent (2.0%) is required for all grass lined areas and of one-half percent (0.5%) for concrete pilot channels.

c. Detention Pond Inflow. All concentrated flows into a detention pond shall be collected and conveyed into the pond in such a way as to prevent erosion of the side slopes.

d. Detention Pond Outlet

(1) Outlet Pipes. Shall have a minimum diameter of eighteen inches (18") and be constructed of reinforced concrete.

(2) Orifice plates. Orifice plates may be used to further restrict flow area but must be assessable for maintenance and removal of storm debris. Orifice openings smaller than twelve inches (12") should not be used.

(3) No outlet structure from detention shall be designed to discharge concentrated flow directly onto arterial or collector streets. Such discharges shall be conveyed by a closed conduit to the nearest existing storm drain or channel. If there is no existing storm drain/channel within three hundred feet (300'), the outlet design shall provide for a change in the discharge pattern from concentrated flow back to sheet flow.

(4) Outlet Structure Design. There are two basic types of outlet control structures: those incorporating orifice flow and those incorporating weir flow. Rectangular and V-notch weirs are the most common types. Generally, if the crest thickness is more than sixty percent (60%) of the nappe thickness, the weir should be considered broad-crested. The coefficients for sharp-crested and broad-crested weirs vary. The respective weir and orifice flow equations are provided below. Analytical methods and equations for other types of structures shall be approved prior to use.

<u>Rectangular Weir Flow Equation</u>

$Q = CLH^{3/2}$ (Eq. 8-6)

Where:

Q = Weir discharge, cubic feet per second

C = Weir Coefficient (reference source)

L = horizontal length, feet

H = Head on weir, feet

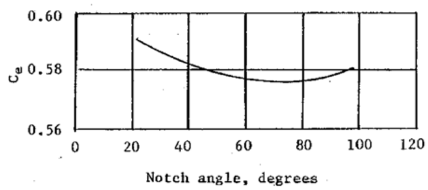
<u>V - notch Weir Flow Equation</u>

$Q = 4.28C_e \tan(\Theta/2)H^{2.5}$ (Eq. 8-7)

Where

Q = Weir Discharge, cubic feet per second

C_e = Weir Coefficient, 25° < Θ < 100°



Θ = Angle of the weir notch at the apex (degrees)

H = Head on Weir, feet

Orifice flow equation

$Q = C_o A(2gH)^{0.5}$ (Eq. 8-8)

Where

Q = Orifice Flow, cubic feet per second

C_o = Orifice Coefficient (use 0.6 or reference source)

A = Orifice Area, square feet

g = Gravitation constant, 32.2 feet/sec ^{2}

H = Head on orifice measured from centerline, feet

4. Detention Pond Maintenance Requirements
   a. Maintenance Access. Detention ponds shall be designed with adequate area around the perimeter for access and maintenance. Ponds shall have a seven foot (7') wide clear perimeter access strip for ponds with depths of five feet (5') or less (back slopes included) and a minimum of fifteen feet (15') wide clear perimeter access strip for ponds over five feet (5') deep or with back slopes in excess of five feet (5') high. Area shall not slope more than five percent (5%).
   b. Maintenance Plan. The owner shall maintain detention/retention facilities. Detention facilities must be properly maintained to function as intended over a long period of time.
      (1) Facilities should be mowed at least twice a year to control weeds and discourage woody growth. Vegetation within the basin shall not exceed eighteen inches (18") in height at any time.
      (2) Debris, litter and accumulated sediment should be removed from detention facilities at least twice a year. Particular attention should be given to removal of debris, litter and sediment around inlet and outlet structures.
      (3) The structural integrity of detention basins and all appurtenances shall be inspected annually, or more frequently if specified.
      (4) Corrective maintenance shall occur any time detention drawdown does not occur within twenty-four (24) hours.
      (5) No unvegetated area shall exceed ten square feet (10 sf) to limit soil erosion potential.
      (6) Sediment build-up shall be removed when accumulation exceeds six inches (6") in basins, when sediment traps are full, when sediment causes standing water, or when sediment reduces basin storage by more than ten percent (10%).

8.16 DAM SAFETY

1. Applicability. Any hydraulic structure designed to impound storm water that has a height greater than or equal

to six feet (6') at any point along the perimeter to an impoundment is a dam and must be designed to safely pass the minimum design flood hydrograph expressed as a percentage of the Probable Maximum Flood (PMF).

a. The height of the hydraulic structure is measured from the top of the structure to the downstream intersection of the structure and the natural or excavated ground, whichever is lower.
b. A dam must be designed to pass the PMF as defined in Texas Administrative Code Chapter 299 Dams and Reservoirs (Figure: 30 TAC §299.15(a)(1)(A)).
c. The State of Texas has the primary regulatory authority for dams in Texas. The State's Dam Safety Program is under the purview of the TCEQ and Title 30, Chapter 299 of the Texas Administrative Code contains applicable rules. The primary guidance for the analysis of dam performance during a PMF event can be found in the Hydrologic and Hydraulic Guidelines for Dams in Texas. This manual and other dam safety and maintenance manuals are available on the TCEQ's web site at https://www.tceq.texas.gov/.

2. Dam Design. TCEQ current Design and Construction Guidelines for Dams in Texas should be referenced for dam design. The following list several important dam design considerations.
   a. Woody Vegetation Free Zone. Dams shall not be designed or constructed with any trees or other woody vegetation on the dam structure or within twenty feet (20') of the upstream or downstream toe of the dam.
   b. No permanent irrigation systems. Dams shall not have permanent irrigation systems installed on the dam.
   c. Vegetation maintenance. Dams must be vegetated with grasses that do not exceed twelve inches (12") in height and can be mowed as frequently as weekly. Examples include Bermuda grass and buffalo grass.

8.17 FLUMES

1. The use of flumes is discouraged. Flumes shall not be permitted when the purpose of a permanent flume is to carry runoff down the sides of earthen channels or detention ponds.
2. A flume may be used to direct overflow runoff along property lines until the runoff can be intercepted by streets or conduits. A flume shall not carry more than ten cubic feet per second (10 cfs) during the 100-year frequency storm event with a slope of one percent (1.0%).
3. All flumes crossing sidewalks shall be covered or bridged such as to minimize danger to pedestrians.
4. All edges are to be protected with rock rip-rap or other form of protection for erosion control and scour purposes.

8.18 LAKES

1. Approval to develop in any area subject to inundation by a lake must be obtained from the appropriate agency responsible for that particular lake before the city grants its approval. Agencies that should be contacted include, but are not limited to U.S. Army Corps of Engineers, TCEQ, the Brazos River Authority, and FEMA.
2. Regardless of approvals obtained from those agencies listed above, no filling, development or construction in any area subject to inundation by a lake shall occur without the approval of the City Engineer. The City Engineer may require any studies necessary to determine that filling, development or construction will not have a detrimental effect on adjacent, upstream or downstream properties and buildings. This subsection in no way diminishes other requirements of this section.

8.19 LOT TO LOT DRAINAGE

1. A comprehensive grading plan shall be included with subdivision construction plans. The grading plan shall be designed to ensure all lots will adequately drain upon completion of the subdivision improvements.
2. All lots shall be graded from rear to front at which point the drainage shall be intercepted by the street. Alternate grading schemes may be utilized if it can be demonstrated to the satisfaction of the City Engineer

that grading from rear to front would be detrimental to trees or other natural features; or it would not be reasonably adaptable to the existing topography because of excessive cuts and fills, or future lot development (i.e. commercial, industrial or multi-family lots).

3. All lots shall be graded at a minimum of one percent (1%). Grading of lots with existing slopes of one percent (1%) or greater will not be required provided the conditions under 8.19.2 above have been satisfied and it is demonstrated to the satisfaction of the City Engineer that there are no existing or proposed features that will prevent the lots from adequately draining.
4. Grading and drainage of all residential lots shall be designed in a manner which will allow a maximum of one lot to drain in a sheet flow manner across an adjacent lot and into a permanent structure, such as a concrete flume, lined channel, or proper inlet to an adequate drainage facility, or to a street right-of-way. If an approved drainage structure is not present, it will be required of the developer to construct the necessary facilities.
5. Surface swales shall be designed and provided along lot lines when more than two lots will be contributing to stormwater runoff at any given point. Side slopes for swales shall not exceed 10:1 (horizontal: vertical) unless otherwise accepted by the City Engineer.
6. Sheet flow techniques shall be used for lot to lot drainage.

8.20 FLOODPLAIN DELINEATIONS

1. City of Taylor
   a. A floodplain shall be delineated for all waterways with a contributing drainage area greater than sixty-four (64) acres. A waterway is defined as any watercourse, drainage way, branch, creek, or stream including, but not limited to, the limits of the one percent floodplain.
   b. Floodplain determination shall be based on the 100-year frequency storm event runoff and the existing land use conditions of all properties contributing to the point of consideration.
   c. The design engineer is responsible for delineating the floodplain based on the most accurate information available.
2. Federal Emergency Management Agency
   a. The Federal Emergency Management Agency (FEMA) maintains Flood Insurance Rate Maps (FIRMs) that depict floodplain and floodway boundaries. The floodplain and floodway boundaries depicted on FIRMs are based on existing conditions of development in the contributing area at the time the floodplain study that delineated the floodplain was completed.
   b. FEMA reviews and approves or denies all revisions or amendments to FIRM's. FEMA revises or amends FIRM's by approval of a Letter of Map Amendment (LOMA) or Letter of Map Revision (LOMR). FEMA establishes the process and fees necessary for review of an application for a LOMA or LOMR.
   c. FEMA reviews the impact of proposed site developments and offers or denies conditional assurance that a FIRM may be changed by the proposed development. FEMA offers this assurance by a Conditional Letter of Map Amendment (CLOMA) or Conditional letter of Map Revision (CLOMR). The CLOMA or CLOMR is a conditional statement that the FIRM may be changed if: (1) the development is constructed as proposed in the CLOMA/CLOMR application; and (2) a complete LOMA/LOMR is submitted after construction of the proposed development.
   d. As the local floodplain administrator, the City must review and acknowledge certain LOMR or CLOMR requests. The City establishes the process necessary for review of an application for a LOMR or CLOMR.
3. Coordination of City of Taylor and FEMA Floodplain Delineations
   a. The 100-year floodplain as determined in accordance with this Manual is a standard for dedication of drainage easements. This floodplain is theoretically equal to the 100-year floodplain depicted by FEMA on the FIRM. If the floodplain on the FIRM extends beyond a drainage easement required by the Code, or

offered by the applicant, then the floodplain depicted on the FIRM must be changed by FEMA. This requirement assures that floodplain boundaries and associated regulations are coordinated between the City of Taylor and FEMA. Floodplain mapping may be changed due to updated analysis of the floodplain under existing conditions, or due to land development activities that alter existing conditions.

b. If the floodplain depicted on the FIRM is required to be changed due to updated analysis of the floodplain under existing conditions, then the following requirements are applicable:

(1) Prior to recordation of a final plat, the applicant must provide to the City a letter of acknowledgement by FEMA of receipt of a complete application for a LOMR.

(2) Prior to final acceptance of the construction of the subdivision or issuance of building permits, the applicant must provide to the City evidence of final acceptance by FEMA of the LOMR submitted.

c. If the floodplain depicted on the FIRM is required to be changed due to land development activities that alter existing conditions, then the following requirements are applicable:

(1) Prior to approval of a final plat, the applicant must provide to the City either: evidence that the proposed land development activities do not increase the level of the FEMA floodplain; or a letter of acknowledgement by FEMA of receipt of a complete application for a CLOMR.

(2) Prior to the recordation of a final plat, the applicant must provide to the City evidence of approval of the CLOMR.

(3) If the final plat is approved before it is determined that a CLOMR is necessary or desired, then prior release of subdivision construction plans, the applicant must provide to the City a letter of acknowledgement by FEMA of receipt of a complete application for a CLOMR.

(4) Prior to final acceptance of the construction of the subdivision or issuance of building permits, the applicant must provide to the City evidence of final acceptance by FEMA of the CLOMR submitted, and a letter of acknowledgement by FEMA of a complete application for a LOMR.

8.21 DRAINAGE STUDY GUIDELINES

The purpose of a Drainage Study is to determine the requirements for drainage facilities, floodplain delineation, and/or drainage easements either within the proposed development or offsite. A Drainage Study is required for every subdivision plat or a development requesting a building permit on a parcel which does not have a previously approved Drainage Study, unless the city engineer has waived this requirement due to existing conditions. The Drainage Study shall be sealed and certified by a Professional Engineer licensed by the State of Texas and must be approved prior to Final Plat or issuance of a building permit. The analysis should consist of the following information:

1. Project Location. Provide project location depicted on a 7.5 minute series USGS or aerial map. Include land plan and limit of downstream drainage assessment.
2. Topographic Drainage Area Map: Providing the following:
   a. Drainage Areas. Include overall drainage areas for the site and off-site areas and indicate area for each.
   b. Time of Concentration Flow Paths. Depict flow paths with overland, sheet flow, and channel flow paths identified.
   c. Points of Discharge. Include points of discharge to and from the site, and at other key hydrologic junctions. Points of discharge to directly correlate with discharge summary tables.
   d. Land use type data. The map must include the subdivision and an area extending a minimum of two-hundred feet (200') in all directions from the proposed subdivision.
   e. Sheet Size. Sheets shall be 22" X 34" in size and may contain sheet to sheet match lines.
   f. Contours. The map must include contour lines at two foot (2') vertical intervals. The datum for topography shall be that of the United States Coast and Geodetic Survey or the City of Taylor GIS datum.

g. The map shall indicate any offsite or adjoining areas outside the limits of the area being developed which ar drainage.

h. Show all significant physical features such as proposed or existing drainage and utility easements, water bodies, streams, railroads, parks, and drainage ditches.

i. Show location of existing utilities including gas and petroleum lines, electric, telephone and TV cable.

j. Show the location of any existing structures located within the area being proposed for development.

k. The plan shall include the building footprint and parking areas when the Drainage Study is prepared for a building permit.

l. Provide preliminary grading to sufficient detail to depict method proposed to convey stormwater runoff across development and to detention facilities and outfalls. Include arrows indicating the direction of flow. Provide location and footprint of all existing and proposed detention facilities. Provide overflow points and control elevations.

m. Floodplain

(1) Delineation of the City of Taylor 100-year floodplain for waterways with contributing drainage areas greater than sixty-four (64) acres.

(2) Identifying any special flood hazard areas as defined by the FEMA on their current Flood Insurance Rate Map.

3. Drainage Report - Provide the following:

a. Provide a narrative with the following information:

(1) Acreage to be developed, type of development, and explanation of any proposed project phasing.

(2) Watershed in which project is located, general soil conditions, and downstream channel conditions

(3) Methods to be used for handling stormwater runoff (i.e. drainage easements, channels, curb inlets, storm drains, detention, etc.).

(4) Justification for exemptions from code requirements.

(5) Provide a summary assessment of impact of development to upstream and downstream properties and facilities. Provide a downstream drainage assessment as described below.

(6) Source of floodplain information (calculations where applicable)

(7) Provide other relevant information to demonstrate compliance with the Drainage Design and Analysis Criteria section.

b. Provide the following calculations:

(1) Calculations supporting adequacy of existing and proposed on-site channels, storm drains, inlets, culverts, bridges, and other drainage structures.

(2) Calculations supporting adequacy of detention pond size. Provide percent impervious cover calculations. Provide hydrologic detention routing assumptions and results. Provide stage-storage-discharge information for detention facilities, including information for each outlet component (i.e. conduit, orifice, weirs, and spillways).

(3) Calculations for floodplain modifications and cross sections

(4) Calculations of existing flows. Provide existing and proposed drainage areas, time of concentration calculations, impervious cover, and runoff coefficients. Provide rainfall and hydrograph development assumptions.

(5) Calculations of off-site flows

(6) Provide source/documentation for all parameters used in calculations if not in City of Taylor Engineering Manual.

(7) Provide hydrologic and hydraulic model files (preferably HEC-HMS and HEC-RAS)

c. Provide a downstream assessment:

(1) A downstream drainage assessment shall extend from the outfall of the subdivision to a point downstream, determined by one of two methods:

i. Zone of Influence - Point downstream where the discharge from a proposed development no longer has a significant impact upon the receiving stream or storm drainage system. The zone of influence can initially be assumed to be the point where the drainage area controlled by the detention facility comprises ten percent (10%) of the total drainage area.

ii. Adequate Outfall - Location of acceptable outfall that does not create adverse flooding or erosion conditions downstream.

(2) Downstream Assessment Steps

i. Determine the outfall location of the site and the pre- and post-development site conditions.

ii. Using a topographic map, determine a preliminary lower limit of the zone of influence using the initial ten percent (10%) estimate.

iii. Using a hydrologic model determine the pre-development peak flows at each junction beginning at the development outfall and ending at the next junction beyond the preliminary lower limit of the zone of influence (10% point). Evaluate discharges for the 2-, 10-, 25-, and 100-year frequency storms.

iv. Change the land use on the subdivision site to post-development conditions and rerun the model.

v. Compare the pre- and post-development peak discharges at the downstream end of the model. If the post-developed flows are higher than the pre-developed flows for the same frequency event, extend the model downstream. Repeat steps 3 and 4 until the post-development flows are less than the pre-developed flows.

vi. Add proposed storm water management facilities to the model designed so that the model shows that adverse effects are mitigated. Adverse effects can be shown to be mitigated if peak water surface elevations are not increased off site (< 0.005 foot rise) and if peak flow rates at the downstream limit of the zone of influence are not increased.

4. FEMA Floodplain

a. FEMA Floodplain. If any portion of the proposed subdivision or its offsite improvements (including pipes or ditches) fall within the limits of a FEMA floodplain, additional backwater calculations will be required. Prior to approval of a final plat, the applicant must provide to the City either: evidence that the proposed land development activities do not increase the level of the FEMA floodplain; or a letter of acknowledgement by FEMA of receipt of a complete application for a CLOMR.

b. If the floodplain on the FIRM extends beyond a drainage easement required by the Code, or offered by the applicant, then the floodplain depicted on the FIRM must be changed by FEMA. See Section 8.20 for coordination requirements.

c. Backwater calculations shall comply with normally accepted standards as required by FEMA for application for a Letter of Map Revision (LOMR). In addition, the calculations must begin with a previously defined Base Flood Elevation (BFE). The calculations shall continue upstream through the project until the proposed BFE is within 0.01 feet of the existing BFE or the limits of the existing Zone 'A' have been reached. A LOMR will be required prior to issuing building permits.

8.22 CERTIFICATION

All drainage studies and/or plans including those which are part of a standard construction plan submittal shall be sealed and signed by an engineer proficient in civil engineering and Licensed in the State of Texas. All drainage submittals shall include the following certifying statement by the "Engineer of Record".

DISCLAIMER OF LIABILITY

The degree of flood protection required by this policy is considered reasonable for regulatory purposes and is based on scientific and engineering considerations. On rare occasions greater floods can and will occur and flood heights may be increased by man-made or natural causes. This policy does not imply that land outside the areas of street rights-of-way, drainage or flood plain easements will be free from flooding or flood damages. This policy shall not create liability on the part of the City of Taylor, Texas or any official or employee thereof for any flood damages that result from reliance on this policy or any administrative decision lawfully made there under.

8.23 TRENCH SAFETY

In conformance with House Bills 662 and 665 as passed by the Seventieth Legislature Regular Session of the State of Texas, all construction projects within the City of Taylor or its extraterritorial jurisdiction as provided by the Municipal Annexation Act (Article 970a, Vernon's Texas Civil Statutes) shall contain provisions for trench safety. On construction projects in which trench excavation will exceed a depth of five feet (5'), the uniform set of general conditions must require that the bid documents and the contract include detailed plans and specifications for adequate safety systems that meet Occupational Safety and Health Administration standards and that these plans and specifications include a pay item for these same safety systems.

(Ord. No. 2009-37, § 3, 2-9-2010 ; Ord. No. 2019-32 , § 2(Exh. A), 12-12-2019)

STANDARD CONSTRUCTION DETAILS

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WASTEWATER

DRAINAGE

City of Taylor, Texas
General Construction Notes
Revised July 2009

1. General Contractor shall call for all utility locates prior to any construction. Water & wastewater owned by the City of Taylor can be located by calling the Utility Department 512-352-3251. Allow three business days for utility locates by the City of Taylor.
2. All construction shall be in accordance with the latest City of Taylor ENGINEERING MANUAL.
3. The contractor shall give the City a minimum of 48 hours notice before beginning each phase of construction. The phases of construction are as follows:
4. Prior to City acceptance of all improvements, all graded and disturbed areas are to be re-vegetated in accordance with the City of Austin Specification Item #604 unless another re-vegetation specification is specifically identified in the plans and/or bid form. When appropriate in the opinion of the Public Works Department, the City of Taylor may require native grasses to be used.
5. The Contractor shall provide the City of Taylor copies of all test results prior to acceptance of this project.
6. City, owner, engineer, contractor, representatives of all utility companies, and a representative from the testing lab shall attend pre-construction conference prior to start of construction. The contractor shall schedule the meeting with the City of Taylor Engineering Department 48 hours prior to this pre-construction meeting (512-352-3633).
7. Excess soil shall be removed at the contractor's expense. Notify the City of Taylor for approval if the disposal site is inside the City's jurisdictional boundaries.
8. Burning is prohibited. No blasting is allowed.
9. Any changes or revisions to these plans must first be submitted to the City by the design engineer for review and written approval.
10. The Contractor will reimburse the City for all cost incurred as a result of any damage to any City utility by the Contractor, regardless of these plans.
11. Prior to City acceptance of this project, an engineer's concurrence letter and 22"x34" record drawings (one Mylar copy, one blue-line or Xerox, and a digital copy on a CD ROM) shall be submitted to the Engineering Department. The Consulting Engineer and Contractor shall verify that all final revisions and changes have been made to the Mylar, blue-line, and digital copy prior to City submittal. Record construction drawings shall be provided to the City in digital format as AutoCad ". dwg" files, or ESRI ".shp" files on CD ROM. Line weights, line types and text size shall be such that if half-size prints (11"x 17") were produced, the plans would still be legible. All required digital files shall contain a minimum of two (2) control points referenced to the State Plane Grid Coordinate System – Texas Central Zone (4203), in US feet and shall include rotation information and scale factor required to reduce surface coordinates to grid coordinates in US feet. Half-size plans may also be

required (see contract).

12. ALL RESPONSIBILITY FOR THE ADEQUACY OF THESE PLANS REMAINS WITH THE ENGINEER WHO PREPARED THEM. IN REVIEWING THESE PLANS, THE CITY OF TAYLOR MUST RELY ON THE ADEQUACY OF THE WORK OF THE DESIGN ENGINEER.
13. A traffic control plan, in accordance with the Texas Manual on Uniform Traffic Control Devices, shall be submitted to the City for review and approval prior to any partial or complete roadway closures.
14. The contractor shall keep the site clean and maintained at all times, to the satisfaction of the City. This project will not be accepted until the site has been cleaned and re-vegetated to the satisfaction of the City.
15. Signs are not permitted in Public Utility Easements or Drainage Easements.
16. Inspect temporary erosion controls on a daily basis. Adjust the controls and/or remove any sediment buildup as necessary.
17. Contractor will be responsible for keeping roads and drives adjacent to and near the site free from soil, sediment and debris. Contractor will not remove soil, sediment or debris from any area or vehicle by means of water, only shoveling and sweeping will be allowed. Contractor will be responsible for dust control from the site.
18. The Contractor shall be responsible for all damage to private property, which occurred as a result of any portion of this project. Any damage to private property shall be repaired to equal or better condition. The Contractor shall coordinate all repairs to private property with the property owner. Contractor shall pay and/or settle with private property owner for all costs related to any damage. The City will not provide separate pay for repair of any damages, reimbursements or settlements.
19. Contractor shall provide the services of the City's approved SCADA consultant and controls instrumentation consultant. (When applicable to SCADA) The cost of the consultant and/or any equipment shall be subsidiary to the cost of the project (no separate pay) unless specifically identified on the bid form.
20. Contractor shall be responsible for any and all utility relocations. Including but not limited to: ONCOR Electric, ATMOS Gas, AT&T Telephone, United Stated Post Office, Time Warner Cable Television, City of Taylor Water & Wastewater. Contractor shall call 800-DIG-TESS and maintain all confirmation numbers.
21. If telephone service is required by this project, the contractor shall coordinate with phone company to provide/extend/re-locate the service. No separate pay will be provided and the City shall not be responsible for scheduling or coordinating with phone company.
22. Electric and/or telephone poles that need to be re-located for this project will be at the expense of the contractor. The City of Taylor will not provide separate pay for pole re-location and the cost of the relocation is considered subsidiary to the project bid. The contractor is responsible for identifying poles that may conflict with these plans and making arrangements to resolve the conflict with the appropriate utility. If electric, telephone, or CATV service will be interrupted as a result of the re-location; the City shall approve the maximum

allowable time the service will be interrupted.

23. The contractor shall make applications to the electric company for electric service if new service is required. The City will assume the service upon acceptance of the project (if required). The contractor will pay for electric power until the meter is transferred to the City of Taylor. Impact fees and Application Fees required by the electric company will be the responsibility of the Contractor unless specifically identified in the contract.
24. The contractor shall provide combination locks for all gates, hatches, vaults, and MCC boxes. Each lock shall be pre-approved and set to the City's requirements. (No separate pay)
25. All work on these plans shall be performed. Pay for work shown on these plans, which are not identified in the contract, shall be considered incidental to the items specifically identified for payment.
26. The contractor shall provide a competent and qualified superintendent to supervise all work. The superintendent shall be present during all construction activities.
27. Any survey monuments damaged or moved as a result of this project shall be replaced to equal or better condition. A Texas Registered Land Surveyor shall oversee the replacement and certify the replacement for its intended use. No separate pay will be provided.
28. Adequate drainage conditions, in accordance with the City Engineering Manual, shall be maintained at all times.
29. Any tree removed or damaged by this project, which is not specifically identified to be removed by the plans, will be replaced according to the requirements of the City of Taylor Code of Ordinances. No separate pay will be provided.
30. **<u>The contractor shall uncover all utilities within the limits of construction and verify their location prior to any construction activities. The contractor shall notify the City and the Engineer, IN WRITING, of any conflicts prior to any other construction including but not limited to exact locations of conflicts with proposed or existing utilities. No additional pay unless specifically identified for payment in the contract documents. The contractor shall also make his own sub-surface investigation prior to bid.</u>**
31. Only stainless steel casing spacers are allowed in encasement pipe(s).
32. No separate pay will be given to de-water trenches or other excavated areas.
33. Soil material imported for re-vegetation of disturbed areas shall be approved by the Public Works department prior to placement. A sample (submittal) is required.
34. The contractor shall perform pumping stations and/or lift station start-up independently: prior to requesting witness or acceptance by the City. When a final start-up fails to be complete and acceptable and when City personnel are present at start-up, each additional start-up will be charged to the contractor, as liquidated damages, $500.00 per additional meeting.
35. Shutout of any customers of the City's utility due to tie-ins shall only be scheduled for nighttime work unless approved by the Engineering Department. The City's field representative shall coordinate and inspect all nighttime

shutouts and tie-ins. The contractor shall request shutouts two weeks in advance. Shutouts will only be allowed in the following times and are subject to approval by the City: 10 PM - 6 AM; beginning on Tuesday, Wednesday or Thursday night(s). No extra time will be granted to the contract for unscheduled work in the time period allowed or due to requests outside the approved time periods.

Street Notes:

1. No trenching of compacted base will be allowed. A penalty and/or fine may be imposed to the general contractor if trenching of compacted base occurs without City approval, regardless of who performed the trenching.
2. All sidewalks shall comply with the Americans With Disabilities Act. The City of Taylor has NOT reviewed these plans for compliance with the Americans With Disabilities Act, or any other accessibility legislation, and does not warranty or approve these plans for any accessibility standards.
3. Street barricades shall be installed on all dead end streets and as necessary during construction to maintain job safety.
4. Any damage caused to existing pavement, curbs, sidewalks, ramps, etc., shall be repaired by the contractor to the satisfaction of the City prior to acceptance of this project.
5. Density testing of compacted subgrade material, first course and second course compacted base, shall be made at 500 foot intervals. Any failed tests will be re-tested at the expense of the contractor.
6. The contractor shall coordinate with the City's field representative 48 hours prior to scheduled density testing. The City's field representative shall witness all testing.
7. The CONTRACTOR shall schedule all testing with an approved materials testing laboratory and notify the City's field representative of the time and location of all tests.
8. Traffic control signs and pavement markings in accordance with the Texas Manual on Uniform Traffic Control Devices to be installed as directed by the City of Taylor prior to City acceptance of this project.
9. Slope of natural ground adjacent to the right-of-way shall not exceed 4:1. If a 4:1 slope is not possible, a retaining wall or some other form of slope protection approved by the City shall be placed in a location acceptable to the City.
10. The City, engineer, contractor, and a representative from the testing lab shall attend a pre-paving conference prior to the start of paving. The contractor shall give the City's field representative 48 hours notice prior to this meeting.
11. Failed tests shall be the financial responsibility of the contractor.

Wastewater Notes:

1. The contractor, with City approval, shall raise manhole frames and covers and water valve boxes to finished pavement grade at the contractor's expense. All utility adjustments shall be completed prior to final paving construction.
2. The location of any existing utility lines shown on these plans may not be accurate. Any damage to existing utility lines, both known and unknown, shall

be repaired at the expense of the contractor. The contractor shall locate all utilities prior to bidding the project.

3. All iron pipe and fittings shall be wrapped with at least 8-mil polyethylene wrap, according to the COA Specification.
4. All water mains, wastewater mains and service lines shall meet City of Taylor minimum cover specifications. All streets are to be cut to subgrade prior to installation of water mains.
5. All wastewater lines shall be TV Video taped according to COA 510. The contractor shall supply two copies to the City's Field Representative.
6. Gasketed PVC sewer main fittings shall be used to connect SDR-35 PVC to SDR-26 PVC pressure pipe or C-900.
7. SDR-35 WW is not allowed.
8. All sanitary sewers, excluding service lines, shall be mandrel tested per TCEQ criteria. A mandrel test will not be performed until backfill has been in place for a minimum of 30 days.
9. All sanitary sewers, including service lines, shall be air tested per City of Austin Standard Specifications.
10. Density testing of compacted backfill shall be made at a rate of one test per two foot lifts per 500 feet of installed pipe, unless specified otherwise by the City.
11. City to be given 48 hours notice prior to all testing of water and wastewater lines. City inspection is required for all testing of water and wastewater lines.
12. Water or wastewater line crossings shall be installed per TCEQ requirements.
13. All manhole lids outside the pavement shall be bolted.
14. Contractor to notify City of Taylor 48 hours prior to connecting to existing utilities. Inspection of connections to existing utilities is required.
15. All pipe bedding material shall conform to City of Austin Standard Specifications.
16. Unless otherwise specified by the Engineer all concrete is to be Class "A" (5 sack, 3000 psi ~ 28-days), and all reinforcing steel to be ASTM A615 60.
17. Piping in and around lift station valve vaults will be painted and/or coated to the City's specifications.
18. MCC's, junction boxes or any housing for electrical components shall be NEMA 4X stainless steel. Painted metal or any other type of box will not be accepted unless specifically identified in the plans.

Water Notes:

1. The top of valve stems shall be at least 18", and no more than 36", below finished grade. Valve stem risers shall be welded on each end to the City's satisfaction.
2. Fire hydrant leads to be ductile iron, Class 350, and installed per City of Taylor standard specifications and detail.
3. The contractor shall provide cuts for all water lines and FH bury lines in accordance with the contract.
4. Approved 5 1/4" fire hydrants: American Flow Control, B84B Mueller Company, Super Centurion 250, Clow Medallion Hydrant
5. *All fire hydrants must meet City of Taylor thread specifications (National

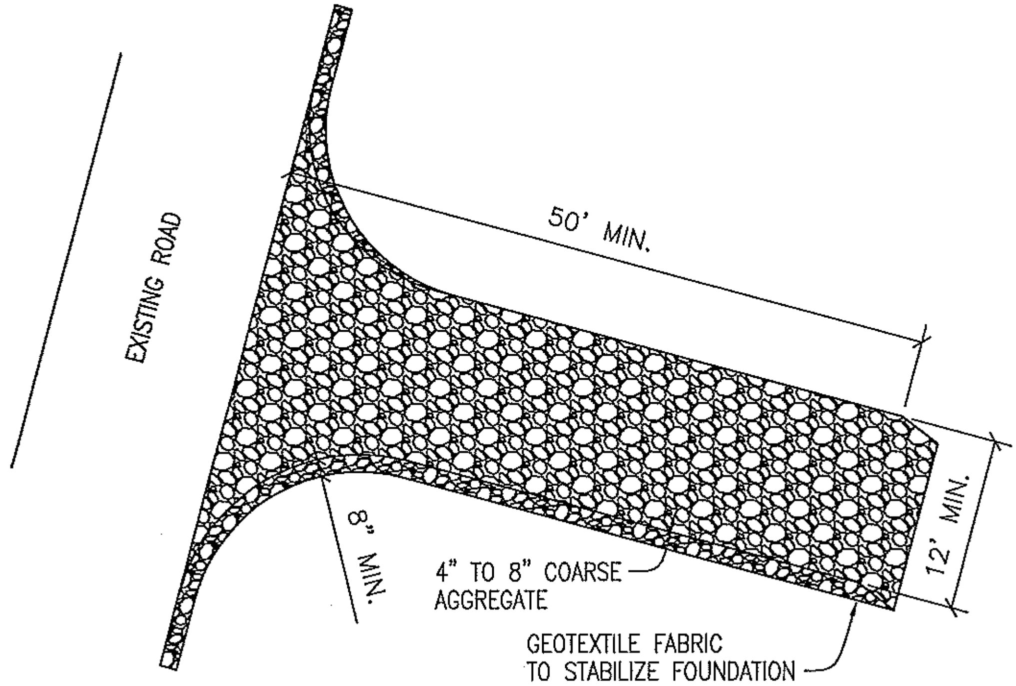
Thread)

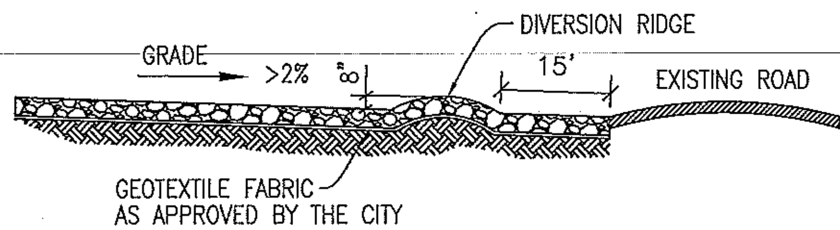
6. *Blue reflector markers shall be located on the centerline of the pavement across from all fire hydrants. Pavement markers at intersections shall be four-sided.
7. All water lines, including service lines, shall be pressure and leak tested per City of Austin Standard Specifications and witnessed by the City of Taylor representative. All failed tests shall be the fiscal responsibility of the contractor, and the contractor may be required to re-test lines if the testing is not witnessed by the City. Contractor must notify the City of Taylor 48 hours prior to any testing.
8. All water lines shall be sterilized and bacteriologically tested in accordance with City of Austin Standards. The contractor is responsible for sterilization and the City of Taylor is responsible for submitting bacteriological samples to the State unless otherwise approved by the Engineering department.
9. All water valve risers not in pavement shall be set in concrete in accordance with the City's specifications and details. The standard detail is available on the City's web site.
10. Density testing of compacted backfill shall be made at a rate of one test per two foot lifts per 500 feet of installed pipe unless otherwise approved by the Public Works department.
11. Contractor to obtain a water meter from the City of Taylor for any water that may be required during construction. (512-352-3251)
12. All water pipe and appurtenances larger than 12" shall have a maximum operating pressure greater than 250 psi unless specifically identified on the bid form.
13. Manhole frames and covers and water valve boxes shall be raised to finished pavement grade at the contractor's expense with City inspection. All utility adjustments shall be completed prior to final paving construction.
14. The location of any existing utility lines shown on these plans is the best available and may not be totally accurate. Any damage to existing utility lines, both known and unknown shall be repaired at the expense of the contractor. The Engineer and/or the City make no guarantee or warranty to the accuracy of these plans.
15. All iron pipe and fittings shall be wrapped with at least 8-mil polyethylene wrap in accordance with the COA specification.
16. All water mains, wastewater mains and service lines shall meet City of Austin Specifications minimum cover requirements. All streets are to be cut to subgrade prior to installation of water mains.
17. City to be given 48 hours notice prior to all testing of water and wastewater lines. City inspection is required for all testing of water and wastewater lines.
18. All water valves over 24" in size shall have a by-pass line and valve installed. By-pass valves and lines are subsidiary to the cost of the valve unless specifically identified on the bid form.
19. Contractor to notify City of Taylor 48 hours prior to connecting to existing utilities. Inspection is required.
20. All pipe bedding material shall conform to City of Taylor Standard Details.

21. Tracer tape shall be installed on all water and wastewater mains in accordance with City of Austin Standards regardless of the type of pipe or depth of pipe installed.
22. Unless otherwise specified by the Engineer all concrete is to be Class "A" (5 sack, 3000 psi ~ 28-days), and all reinforcing steel to be ASTM A615 60.
23. The City considers protection of its water system paramount to construction activities. City personnel will operate, or authorize the contractor to operate, all water valves that will pass through the City's potable water. The contractor may not operate any water valve, existing or proposed, that will allow water from the City's water system to flow to a proposed or existing water system without the express consent of the City. Notify the City two business days in advance of any request to operate a water valve. The general contractor may be fined $500 or more, including additional theft of water fines, if a water valve is operated in an unauthorized manner, regardless of who operated the valve.

Storm Sewer Notes:

1. The contractor with City inspection shall raise manhole frames and covers and water valve boxes to finished pavement grade. All utility adjustments shall be completed prior to final paving construction. The contractor will backfill around manholes and junction boxes with Class A concrete.
2. All manhole lids shall be 32" or larger, unless expressly approved in writing by the Engineering Department. All lids outside the pavement will be bolted.
3. The location of any existing utility lines shown on these plans is the best available and may not be totally accurate. Any damage to existing utility lines, both known and unknown, shall be repaired at the expense of the contractor.
4. Contractor to notify City of Taylor 48 hours prior to connecting to existing utilities.
5. All pipe bedding material shall conform to City of Taylor Standard Details.
6. Unless otherwise specified by the Engineer all concrete is to be Class "A" (5 sack, 3000 psi ~ 28-days), and all reinforcing steel to be ASTM A615 60.
7. Contractor to install and maintain geo-textile fabric barrier (inlet protection) around storm sewer leads and inlets to prevent silt and other material from entering the storm sewer collection system.





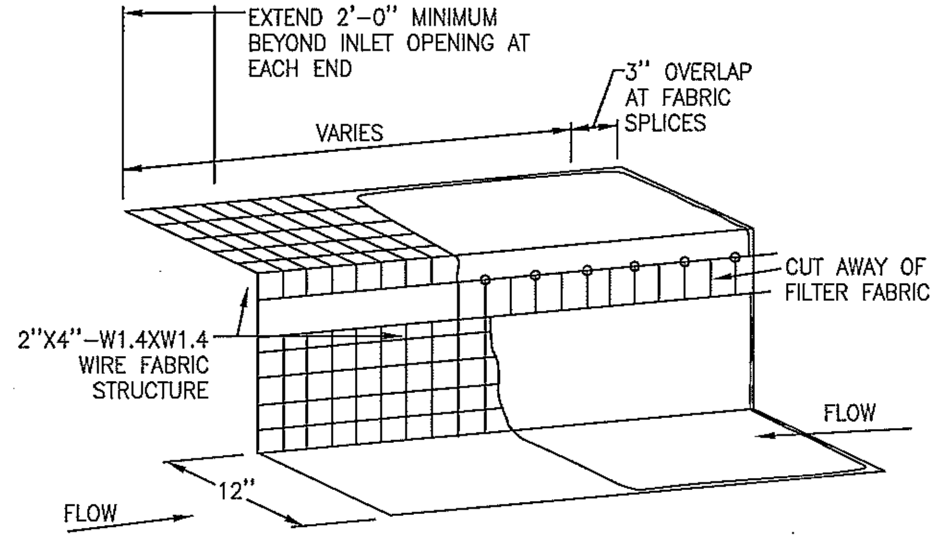
INSTALLATION:

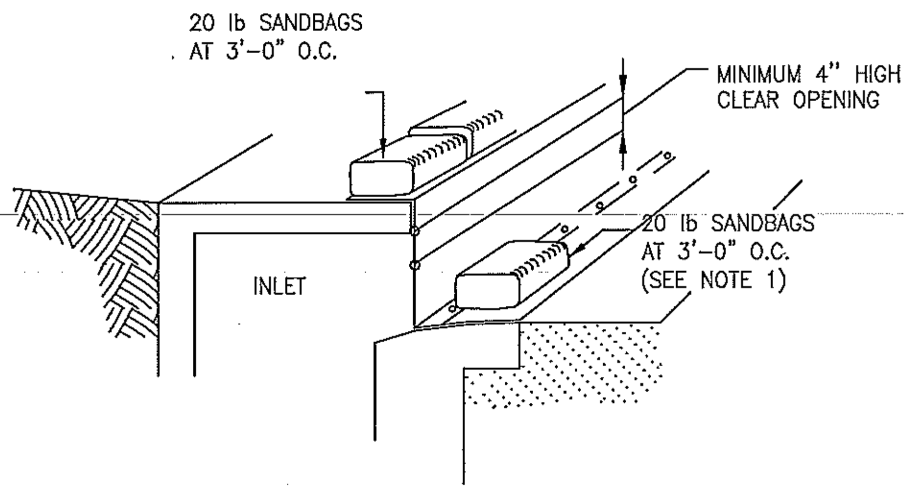
- CLEAR THE AREA OF DEBRIS, ROCKS OR PLANTS THAT WILL INTERFERE WITH INSTALLATION.
- GRADE THE AREA FOR THE ENTRANCE TO FLOW BACK ON TO THE CONSTRUCTION SITE. RUNOFF FROM THE STABILIZED CONSTRUCTION
- ENTRANCE ONTO A PUBLIC STREET WILL NOT BE ACCEPTED.
- PLACE GEOTEXTILE FABRIC AS APPROVED BY THE CITY.
- PLACE ROCK AS APPROVED BY THE CITY.

INSPECTIONS AND MAINTENANCE GUIDELINES:

- THE ENTRANCE SHOULD BE MAINTAINED IN A CONDITION, WHICH WILL PREVENT TRACKING OR FLOWING OF SEDIMENT ONTO PUBLIC RIGHTS-OF-WAY. THIS MAY REQUIRE PERIODIC TOP DRESSING WITH ADDITIONAL STONE AS CONDITIONS DEMAND AND REPAIR AND/OR CLEANOUT OF ANY MEASURES USED TO TRAP SEDIMENT.
- ALL SEDIMENT SPILLED, DROPPED, WASHED OR TRACKED ON TO PUBLIC RIGHTS-OF-WAY SHOULD BE REMOVED IMMEDIATELY BY CONTRACTOR.
- WHEN NECESSARY, WHEELS SHOULD BE CLEANED TO REMOVE SEDIMENT PRIOR TO ENTRANCE ONTO PUBLIC RIGHTS-OF-WAY.
- WHEN WASHING IS REQUIRED, IT SHOULD BE DONE ON AN AREA STABILIZED WITH CRUSHED STONE THAT DRAINS INTO AN APPROVED SEDIMENT TRAP OR SEDIMENT BASIN.
- ALL SEDIMENT SHOULD BE PREVENTED FROM ENTERING ANY STORM DRAIN, DITCH OR WATER COURSE BY USING APPROVED METHODS.

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STABILIZED CONSTRUCTION ENTRANCE	EN 001

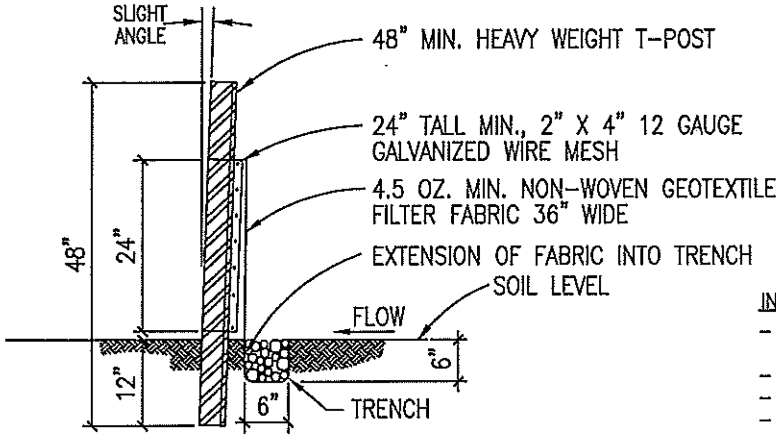




NOTES:

1. WHERE MINIMUM CLEARANCES CAUSE TRAFFIC TO DRIVE IN THE GUTTER, THE CONTRACTOR MAY SUBSITITUTE A 1" X 4" BOARD SECURED WITH CONCRETE NAILS 3' O.C. NAILED INTO THE GUTTER IN LIEU OF SANDBAGS TO HOLD THE FILTER DIKE IN PLACE. UPON REMOVAL, CLEAN ANY DIRT/DEBRIS FROM NAILING LOCATIONS, APPLY CHEMICAL SANDING AGENT AND APPLY NON-SHRINK GROUT FLUSH WITH SURFACE OF GUTTER.
2. A SECTION OF FILTER FABRIC SHALL BE REMOVED AS SHOWN ON THIS DETAIL OR AS DIRECTED BY THE ENGINEER OR DESIGNATED REPRESENTATIVE. FABRIC MUST BE SECURED TO WIRE BACKING WITH CLIPS OR HOG RINGS AT THIS LOCATION.
3. DAILY INSPECTION SHALL BE MADE BY THE CONTRACTOR AND SILT ACCUMULATION MUST BE REMOVED WHEN DEPTH REACHES 2".
4. CONTRACTOR SHALL MONITOR THE PERFORMANCE OF INLET PROTECTION DURING EACH RAINFALL EVENT AND IMMEDIATELY REMOVE THE INLET PROTECTIONS IF THE STORM WATER BEGINS TO OVERTOP THE CURB.
5. INLET PROTECTIONS SHALL BE REMOVED AS SOON AS THE SOURCE OF SEDIMENT IS STABILIZED.

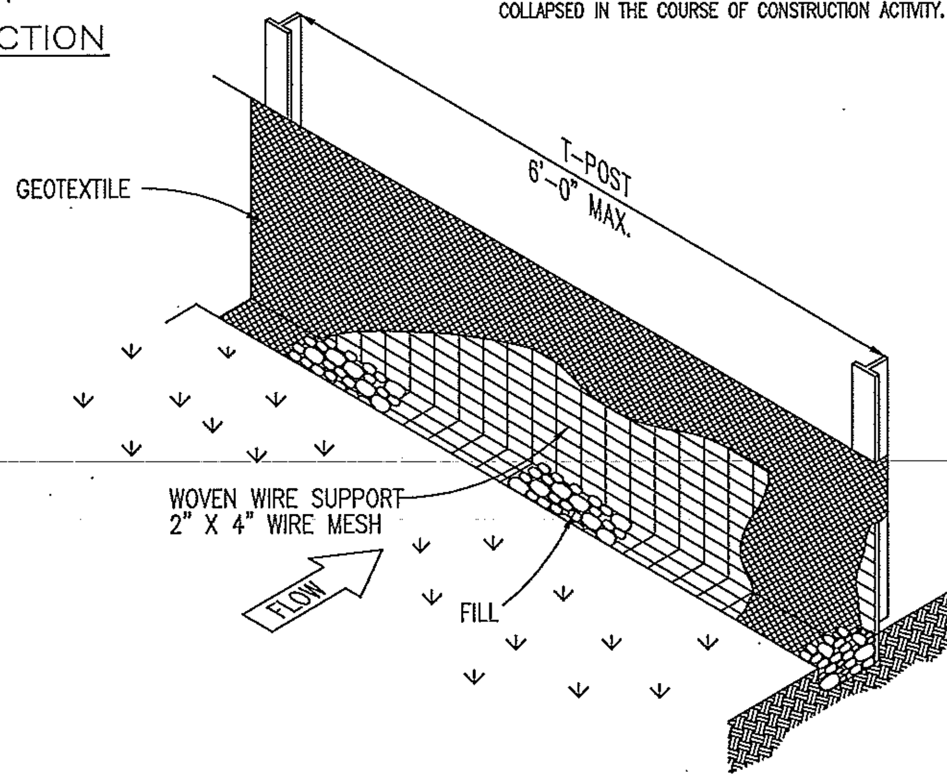
CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			FILTER DIKE CURB INLET PROTECTION	EN 002



CROSS SECTION

INSPECTION AND MAINTENANCE GUIDELINES:

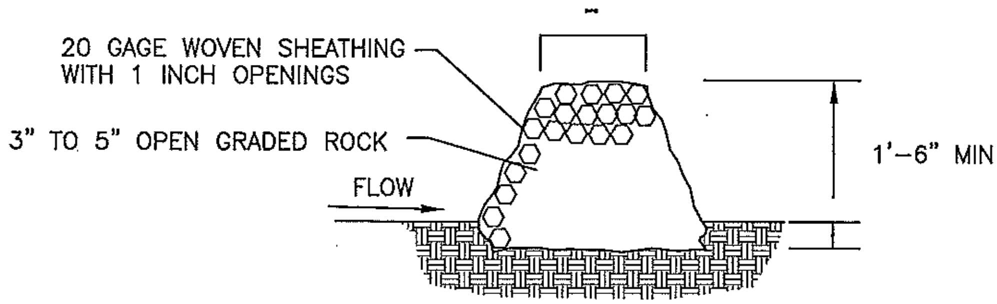
- INSPECT ALL FENCING WEEKLY, AND AFTER ANY RAINFALL EVENT.
- REMOVE SEDIMENT WHEN BUILDUP REACHES 6 INCHES.
- REPLACE ANY TORN FABRIC.
- REPLACE OR REPAIR ANY SECTIONS CRUSHED OR COLLAPSED IN THE COURSE OF CONSTRUCTION ACTIVITY.

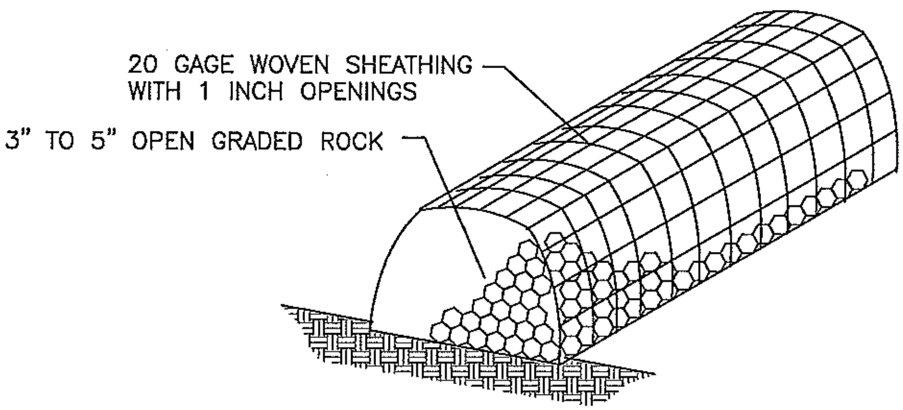


INSTALLATION:

- LAYOUT THE SILT FENCE FOLLOWING AS CLOSELY AS POSSIBLE TO THE CONTOUR.
- CLEAR THE GROUND OF DEBRIS, ROCKS, PLANTS (INCLUDING GRASSES TALLER THAN 2") TO PROVIDE A SMOOTH FLOW APPROACH SURFACE. EXCAVATE 6" DEEP X 6" WIDE TRENCH ON UPSTREAM SIDE OF FACE PER PLANS.
- DRIVE THE HEAVY DUTY T-POST AT LEAST 12 INCHES INTO THE GROUND AND AT A SLIGHT ANGLE TOWARDS THE FLOW.
- ATTACH THE 2" X 4" 12 GAUGE WELDED WIRE MESH TO THE T-POST WITH 11 1/2 GAUGE GALVANIZED T-POST CLIPS. THE TOP OF THE WIRE TO BE 24" ABOVE GROUND LEVEL. THE WELDED WIRE MESH TO BE OVERLAPPED 6" AND TIED AT LEAST 6 TIMES WITH HOG RINGS.
- THE SILT FENCE TO BE INSTALLED WITH A SKIRT A MINIMUM OF 11" WIDE PLACED ON THE UPHILL SIDE OF THE FENCE INSIDE EXCAVATED TRENCH. THE FABRIC TO OVERLAP THE TOP OF THE WIRE BY 1".
- ANCHOR THE SILT FENCE BY BACKFILLING WITH EXCAVATED DIRT AND ROCKS (NOT LARGER THAN 2").
- GEOTEXTILE SPLICES SHOULD BE A MINIMUM OF 18" WIDE ATTACHED IN AT LEAST 6 PLACES. SPLICES IN CONCENTRATED FLOW AREAS WILL NOT BE ACCEPTED.
- SILT FENCE SHALL BE REMOVED WHEN THE SITE IS COMPLETELY STABILIZED SO AS NOT TO BLOCK OR IMPEDE STORM FLOW OR DRAINAGE.

CITY OF TAYLOR ★ FOUNDED 1876 ★	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			SILT FENCE DETAIL	EN 003





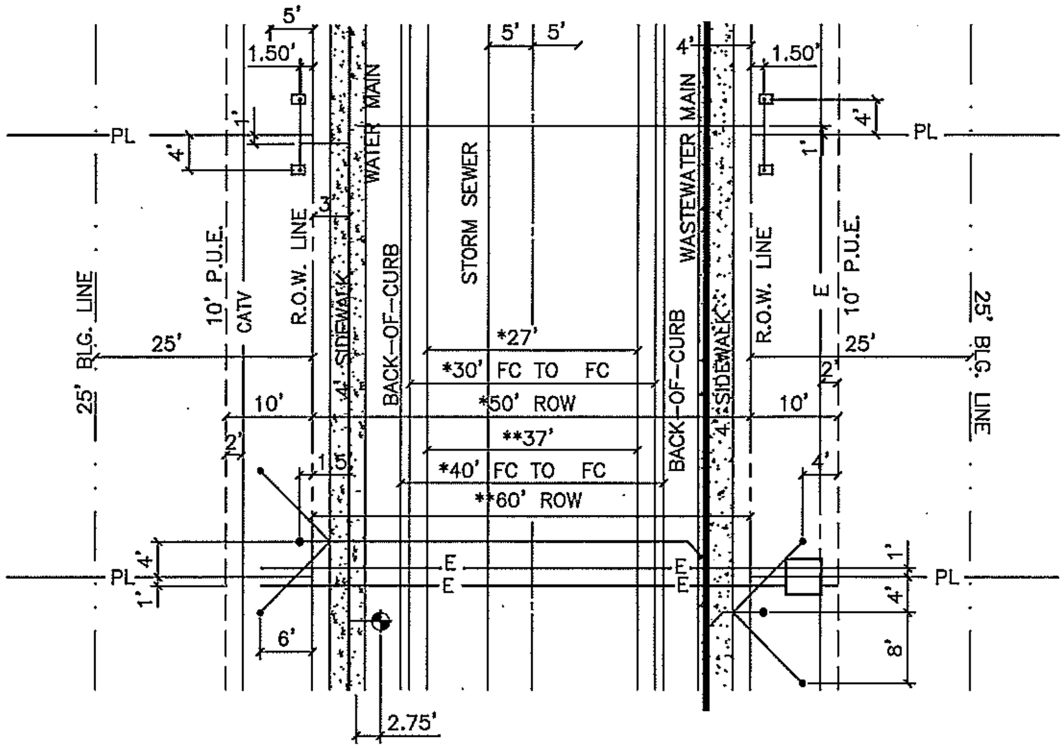
INSTALLATION:

- LAYOUT OF ROCK BERM FOLLOWING AS CLOSELY AS POSSIBLE TO THE CONTOUR.
- CLEAR THE AREA OF DEBRIS, ROCKS OR PLANTS THAT WILL INTERFERE WITH INSTALLATION.
- PLACE WOVEN WIRE FABRIC ON THE GROUND ALONG THE PROPOSED INSTALLATION WITH ENOUGH OVERLAP TO COMPLETELY ENCIRCLE THE FINISHED SIZE OF THE BERM.
- PLACE THE ROCK ALONG THE CENTER OF THE WIRE TO THE DESIGNATED HEIGHT.
- WRAP THE STRUCTURE WITH THE PREVIOUSLY PLACED WIRE MESH SECURE ENOUGH SO THAT WHEN WALKED ACROSS THE STRUCTURE RETAINS IT'S SHAPE.
- SECURE WITH TIE WIRE.
- THE ENDS OF THE BERM SHOULD BE TIED INTO EXISTING UPSLOPE GRADE AND THE BERM SHOULD BE BURIED IN A TRENCH APPROX. 4 INCHES DEEP TO PREVENT FAILURE OF THE CONTROL.
- THE ROCK BERM SHOULD BE LEFT IN PLACE UNTIL ALL UPSTREAM AREAS ARE STABILIZED AND ACCUMULATED SILT IS REMOVED.

INSPECTIONS AND MAINTENANCE GUIDELINES:

- INSPECTION SHOULD BE MADE WEEKLY AND AFTER EACH RAINFALL EVENT BY THE RESPONSIBLE PARTY. FOR INSTALLATION IN STREAM BEDS, ADDITIONAL DAILY INSPECTIONS SHOULD BE MADE.
- REMOVE SEDIMENT AND OTHER DEBRIS WHEN BUILDUP REACHES 6 INCHES AND DISPOSE OF THE ACCUMULATED SILT IN AN APPROVED MANNER.
- REPAIR ANY LOOSE WIRE SHEATHING.
- THE BERM SHOULD BE RESHAPED AS NEEDED DURING INSPECTION.
- THE BERM SHOULD BE REPLACED WHEN THE STRUCTURE CEASES TO FUNCTION AS INTENDED DUE TO SILT ACCUMULATION AMONG THE ROCKS, WASHOUT, CONSTRUCTION TRAFFIC DAMAGE, ETC.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			ROCK BERM DETAIL	EN 004



MINIMUM COVER BELOW FINISH-GRADE	
ELECTRIC PRIMARY	36"
ELECTRIC SECONDARY	24"
WATER	48"
WASTEWATER	48"
STORM SEWER	36"
GAS	24"
TELECOMMUNICATIONS	24"

CITY OF TAYLOR FOUNDED 1876

APPROVED BY: CS

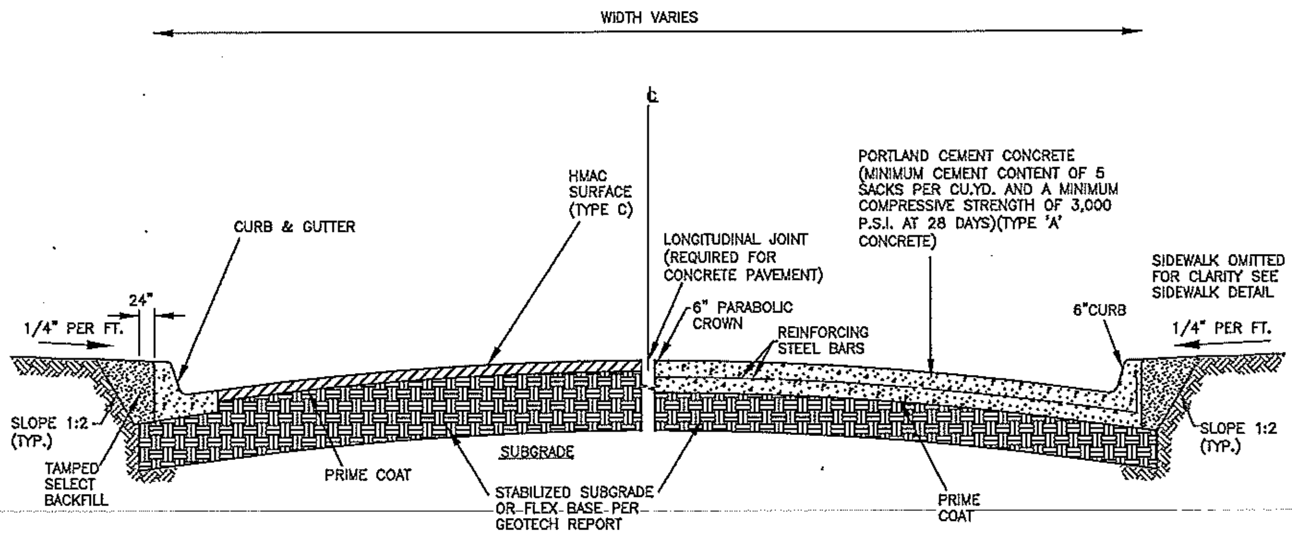
DATE: JULY 2009

CITY OF TAYLOR
WILLIAMSON COUNTY, TEXAS
STANDARD DETAILS

TYPIAL STREET LAYOUT
AND UTILITY ASSIGNMENTS

STANDARD

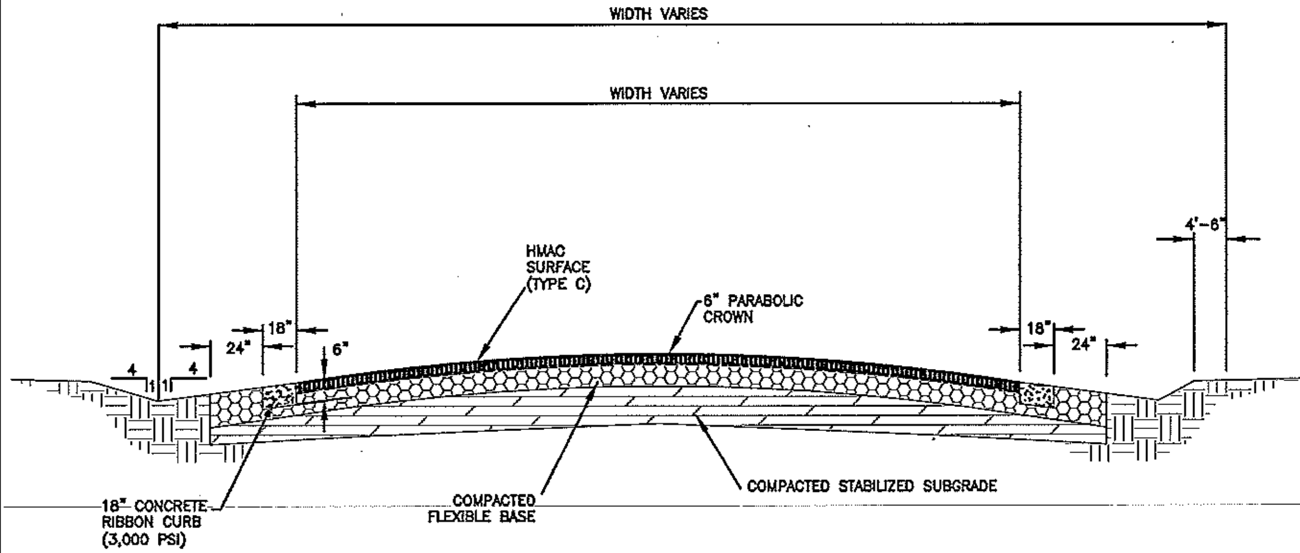
PV 001



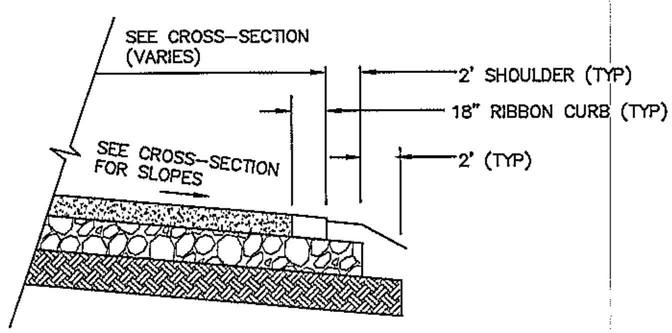
ASPHALT PAVING

CONCRETE PAVING

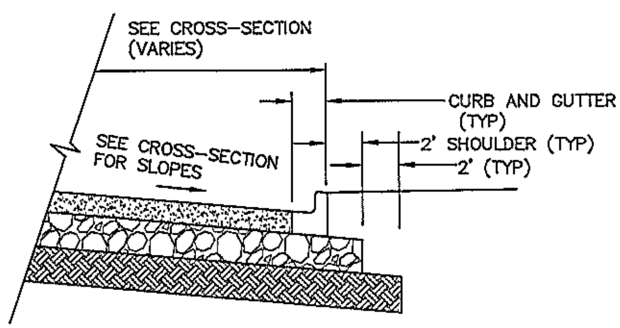
CITY OF TAYLOR ☆ FOUNDED 1876 ☆	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TYPICAL STREET SECTION DETAIL W / STANDARD CURB & GUTTER	PV 002



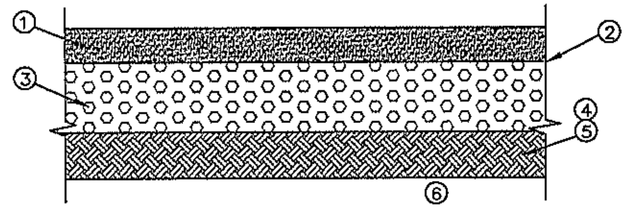
APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
		TYPICAL STREET SECTION DETAIL W / RIBBON CURB	PV 003



TYPICAL STREET SECTION WITH RIBBON CURB
N.T.S.



TYPICAL STREET SECTION WITH STANDARD CURB AND GUTTER
N.T.S.



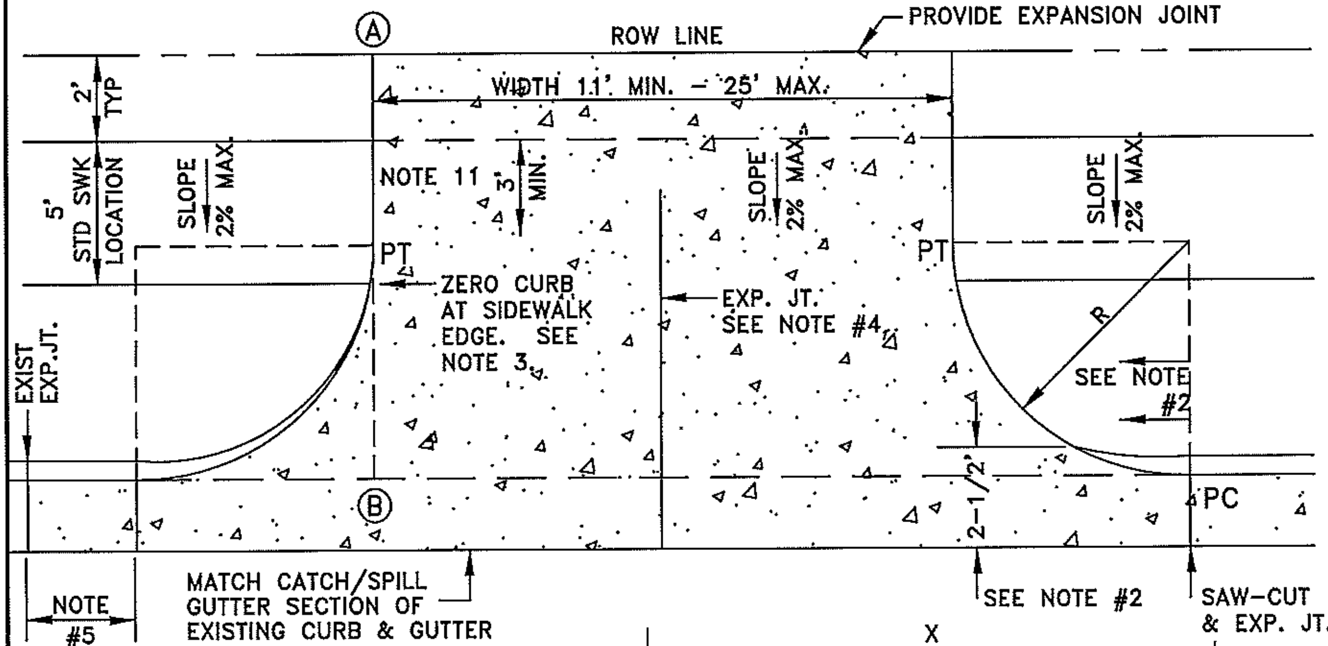
HMAC PAVEMENT SECTION (LIGHT DUTY)
N.T.S.

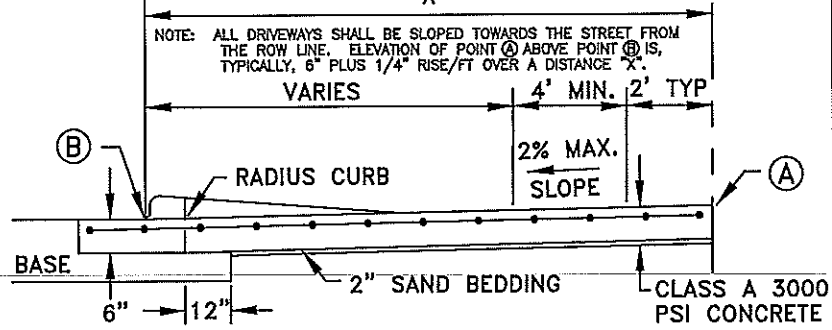
GENERAL NOTES:

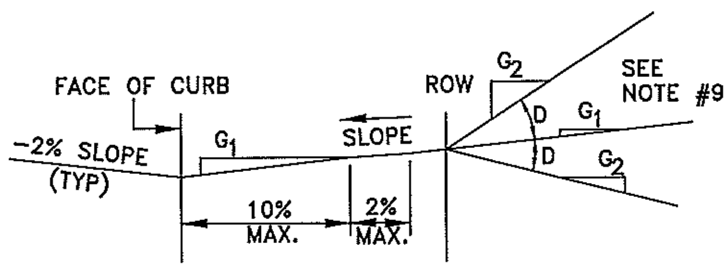
1. HOT MIX ASPHALTIC CONCRETE CONFORMING TO TxDOT ITEM 340, TYPE "C"
2. MC-30 PRIME COAT MEETING THE REQUIREMENTS OF TxDOT ITEM 310 SHALL BE APPLIED AT A RATE 0.25 GALLON/SQUARE YARD. (RATE SHALL BE ADJUSTED IN THE FIELD TO PROVIDE UNIFORM COVERAGE WITHOUT RUNOFF. RATE TO BE APPROVED BY THE ENGINEER.)
3. CRUSHED AGGREGATE BASE CONFORMING TO TxDOT ITEM 247, TYPE A, GRADE 1. THE CRUSHED STONE BASE SHALL BE PLACED IN MAXIMUM 6 INCH LOOSE LIFTS AND COMPACTED TO A DENSITY EQUAL TO AT LEAST 100% OF THE MAXIMUM DRY DENSITY AS DETERMINED BY TEST METHOD TEX-113-E, AT ±2% OF OPTIMUM MOISTURE. THE BASE MATERIAL SHOULD EXTEND 24 INCHES BEHIND THE CURB.
4. THE EXPOSED SUBGRADE SHOULD BE PREPARED BY REMOVING ALL TREE ROOTS AND UNDESIRABLE MATERIAL SUCH AS SOFT CLAYS. THE UPPER 6 INCHES SHOULD BE COMPACTED TO A DENSITY EQUAL TO AT LEAST 98% OF THE MAXIMUM DRY DENSITY AS DETERMANDED IN ACCORDANCE BY STANDARD PROCTOR (ASTM D-698). SOIL MOISTURE SHOULD BE WITHIN +3% OR -1% OF OPTIMUM.
5. FILL SECTIONS SHALL BE FREE OF VEGETATION OR ORGANICS. MATERIAL SHALL CONSIST OF COHESIVE SOILS AND HAVE A MAXIMUM LIQUID LIMIT OF 40, PI BETWEEN 6 AND 20, AND A MAXIMUM PARTICAL SIZE OF 3 INCHES. FILLS SHOULD BE COMPACTED IN LIFTS NOT TO EXCEED 6 INCHES AFTER COMPACTION AND BE COMPACTED IN ACCORDANCE WITH ITEM 3, ABOVE. FILL SHALL BE TxDOT ITEM 247, TYPE "A" - GRADE 2.
6. EXISTING UNDISTURBED SOIL.

CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	PAVEMENT SECTIONS	PV 004



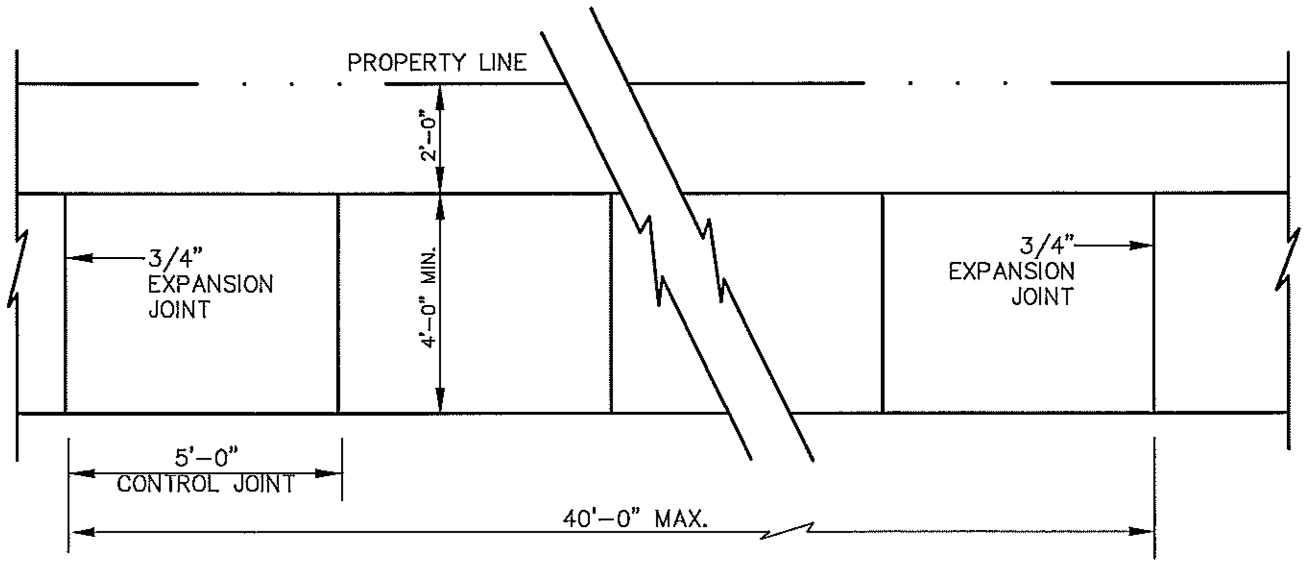




NOTES:

1. ALL DRIVEWAYS SHALL HAVE RADIUS ENDS. MINIMUM 5' RADIUS.
2. THE DRIVEWAY EDGE SHALL BE SMOOTHLY TRANSITIONED INTO THE SIDEWALK BEGINNING AT THE RADIUS PC LINE.
3. "ZERO" CURB AT PT OR SIDEWALK EDGE, WHICHEVER IS ENCOUNTERED FIRST.
4. PLACE AN EXPANSION JOINT DOWN THE CENTER OF DRIVEWAY IF WIDTH IS GREATER THAN 15'.
5. IF DIMENSION IS LESS THAN FIVE FEET, REMOVE CURB & GUTTER TO EXISTING EXPANSION JOINT AND POUR MONOLITHICALLY WITH DRIVEWAY.
6. IF THE BASE IS OVER-EXCAVATED WHERE THE CURB & GUTTER WAS REMOVED, BACKFILL WITH CONCRETE MONOLITHICALLY WITH THE DRIVEWAY.
7. TYPE II DRIVEWAYS ARE TO BE LOCATED NO CLOSER TO THE CORNER OF INTERSECTING RIGHTS OF WAY THAN 60 PERCENT OF PARCEL FRONTAGE OR 100 FEET; WHICHEVER IS LESS.
8. DRIVEWAYS SHALL NOT BE CONSTRUCTED WITHIN THE CURB RETURN OF A STREET INTERSECTION.
9. WHILE THE PROPERTY OWNER REMAINS RESPONSIBLE FOR GRADE BREAKS WITHIN PRIVATE PROPERTY, THE FIRE DEPARTMENT SHOULD BE CONSULTED WHERE THE DRIVEWAY IS ESSENTIAL TO EMERGENCY VEHICLE ACCESS AND "G2" IS GREATER THAN 15%. "G1" PLUS "D" SHOULD NOT EXCEED 15%.
10. DRIVEWAYS SHALL BE 6 INCHES THICK WITH #4 REBAR @ 18" O.C.E.W.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			DRIVEWAY DETAIL	PV 005



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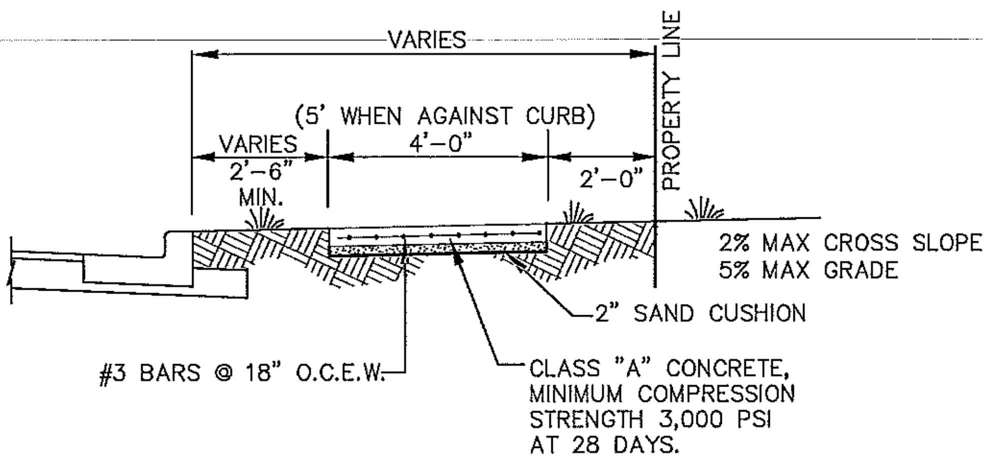
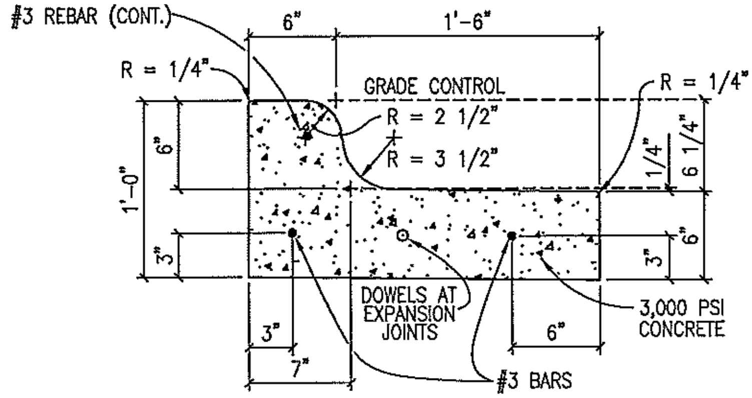
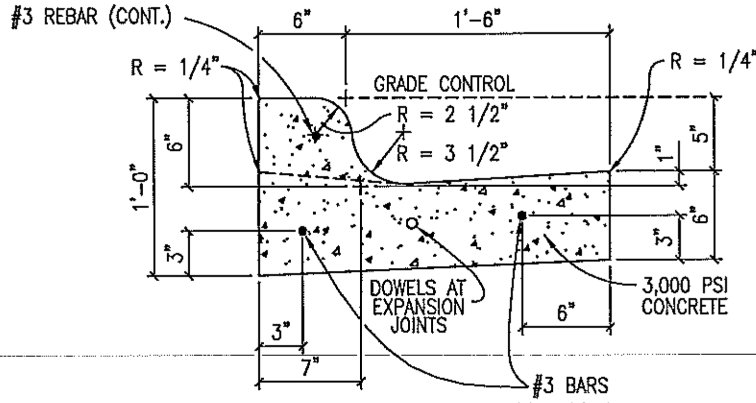


SECTION

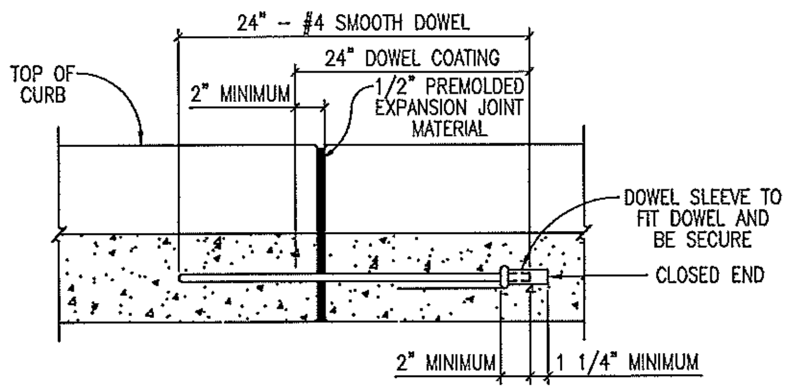
CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			SIDEWALK DETAILS	PV 006



SPILL CURB



CATCH AND LAYDOWN CURB



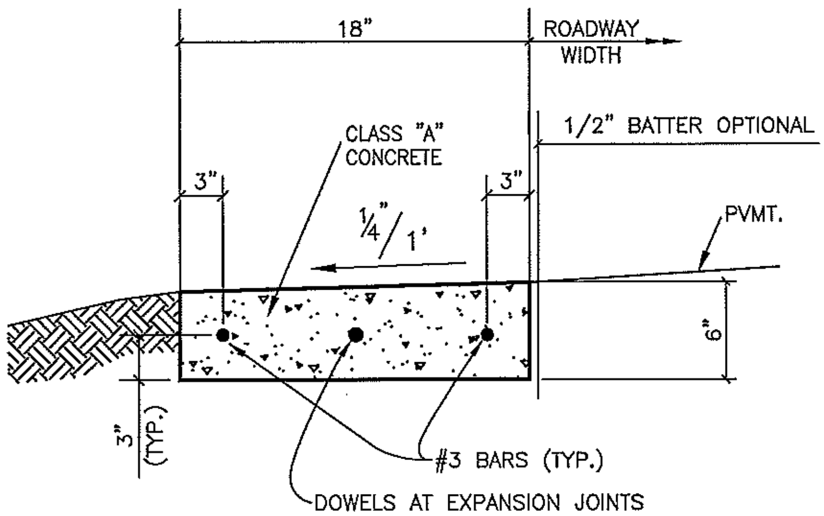
CURB DOWEL DETAIL

NOTES:

1. EXPANSION JOINT INTERVALS NOT TO EXCEED 40'-0".
2. 4" MINIMUM FLEX BASE UNDER CURB AND GUTTER.

CITY OF TAYLOR FOUNDED 1876

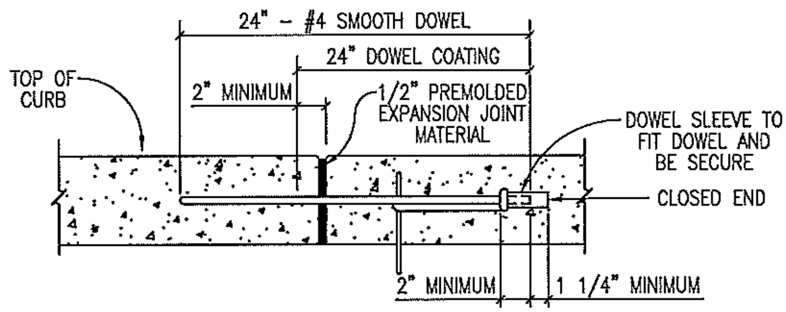
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD CURB AND GUTTER DETAIL	PV 007



NOTES:

1. ALL WORK AND MATERIAL SHALL CONFORM TO ASTM A615, A615M, C309, AND D1752. BROOM FINISH EXPOSED SURFACE.
2. CONTRACTION JOINT SPACING 10' MAX.
3. EXPANSION JOINTS AS PER STD. ASTM D-1752.

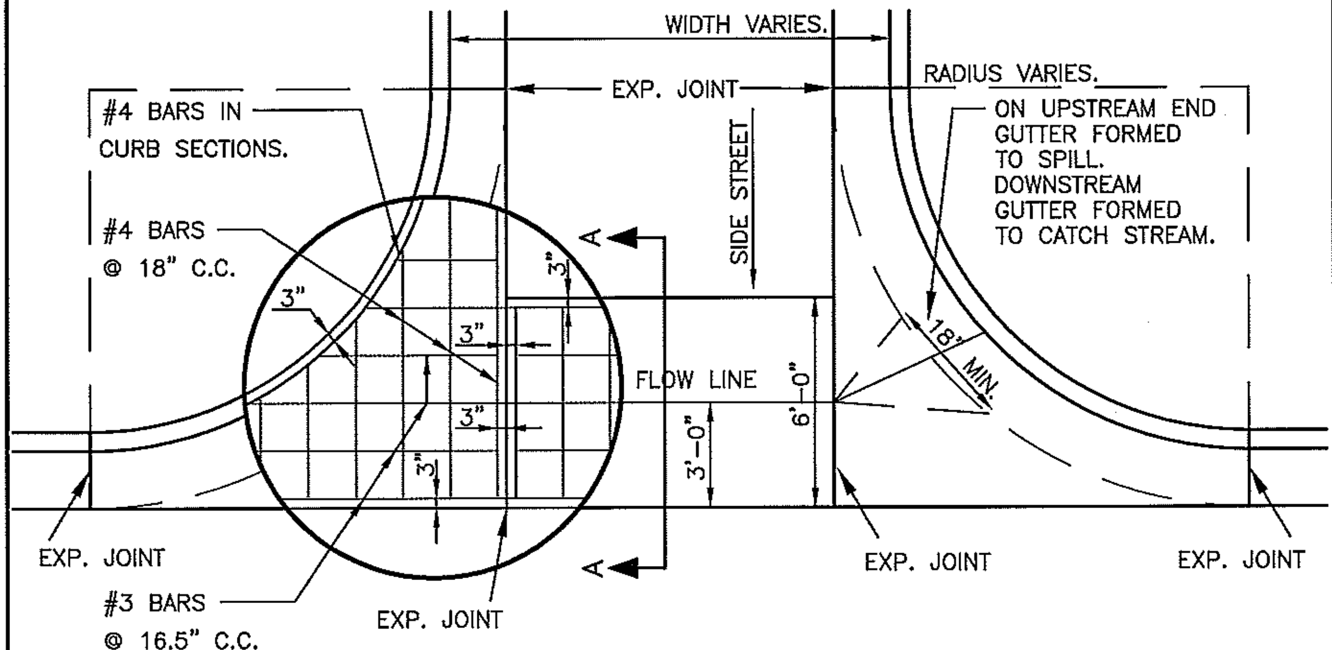
RIBBON CURB



NOTE:
EXPANSION JOINT INTERVALS NOT TO EXCEED 40'-0".

CURB DOWEL DETAIL

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			RIBBON CURB DETAILS	PV 008

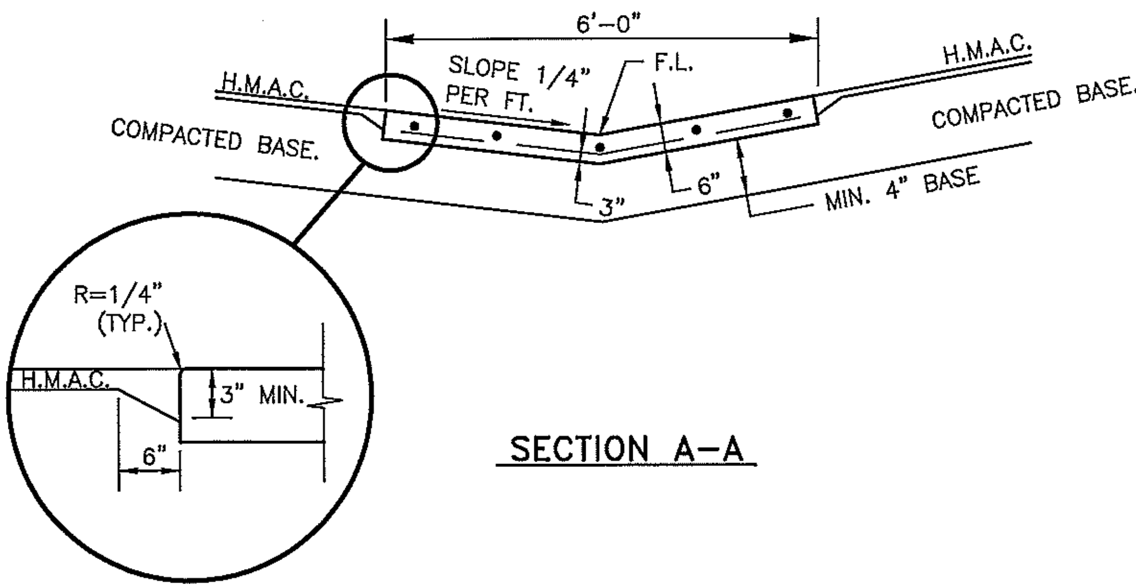


NOTE:

1. ALTERNATE #4 BARS TO BE CONTINUOUS ACROSS EXPANSION JOINT. BREAK BOND 6" ON EACH SIDE OF EXPANSION JOINT.

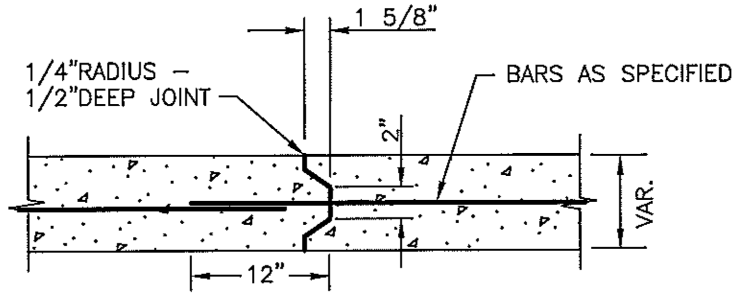
2. CONCRETE SHALL BE CLASS "A". MINIMUM COMPRESSION STRENGTH 3,000 PSI AT 28 DAYS.

PLAN



SECTION A-A

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	CONCRETE VALLEY GUTTER DETAIL	PV 009



NOTE:
CONTRACTOR SHALL PROVIDE TRANSVERSE CONSTRUCTION JOINT SIMILAR IN DETAIL TO LONGITUDINAL CONSTRUCTION JT. OR EXPANSION JT. AT THE END OF EACH DAYS POUR OR WHEN DIRECTED BY ENGINEERS.

GENERAL NOTES:

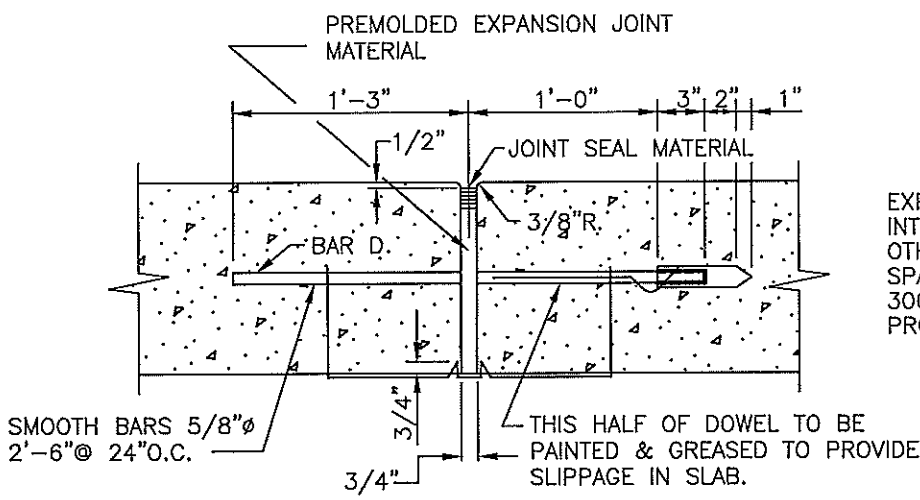
1. CONCRETE OR BRICK CHAIRS APPROVED BY THE ENGINEER SHALL BE USED TO SUPPORT REINFORCING STEEL AND SHALL BE PLACED AT THE INTERSECTION OF LONGITUDINAL AND TRANSVERSE BARS AT SPACING AT 3'–8" LONGITUDINALLY AND 4'–0" TRANSVERSELY.

2. PAVEMENT LAYOUT WILL NECESSITATE THAT ALL CONSTRUCTION AND WARPING JOINTS COINCIDE WITH LANE LINES – THRU LANE CONSTRUCTION WILL BE CONTINUOUS WITH ALL LEFT TURN LANES AND TRANSITIONS TO BE POURED AS FILL–INS SUBJECT TO APPROVAL BY THE ENGINEER.

3. ALL TRANSVERSE AND LONGITUDINAL CONTRACTION JOINTS SHALL BE SPACED NOT TO EXCEED 20 FEET AND SHALL BE SAWED WITHIN 24 HOURS FOLLOWING CONCRETE PLACEMENT.

LONGITUDINAL CONSTRUCTION JOINT

NOT TO SCALE



EXPANSION JOINTS TO BE AT INTERSECTIONS, BRIDGES, AND OTHER STRUCTURES AND AT SPACINGS NOT TO EXCEED 300 FEET. ALL JOINTS TO BE PROPERLY SEALED.

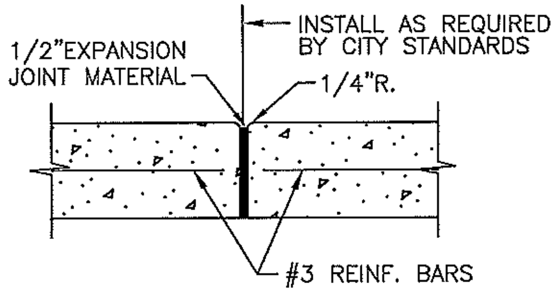
CONTINUOUS WELDED DOWEL BAR CHAIR CONSISTING OF 2 WIRE NO. 6 GAUGE WIRE CHAIR & DOWEL HOLDER AT EACH DOWEL & 2 3/8"ø STEEL BARS WELDED AT EACH INTERSECTION.

EXPANSION JOINT

NOT TO SCALE

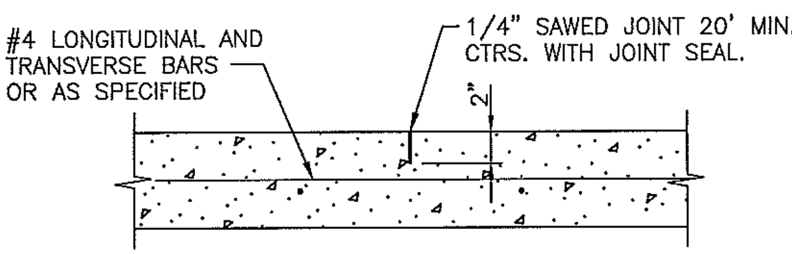
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	JOINT DETAILS (1 OF 2)	PV 010

CITY OF TAYLOR FOUNDED 1876



CURB & GUTTER EXPANSION JOINT DETAIL

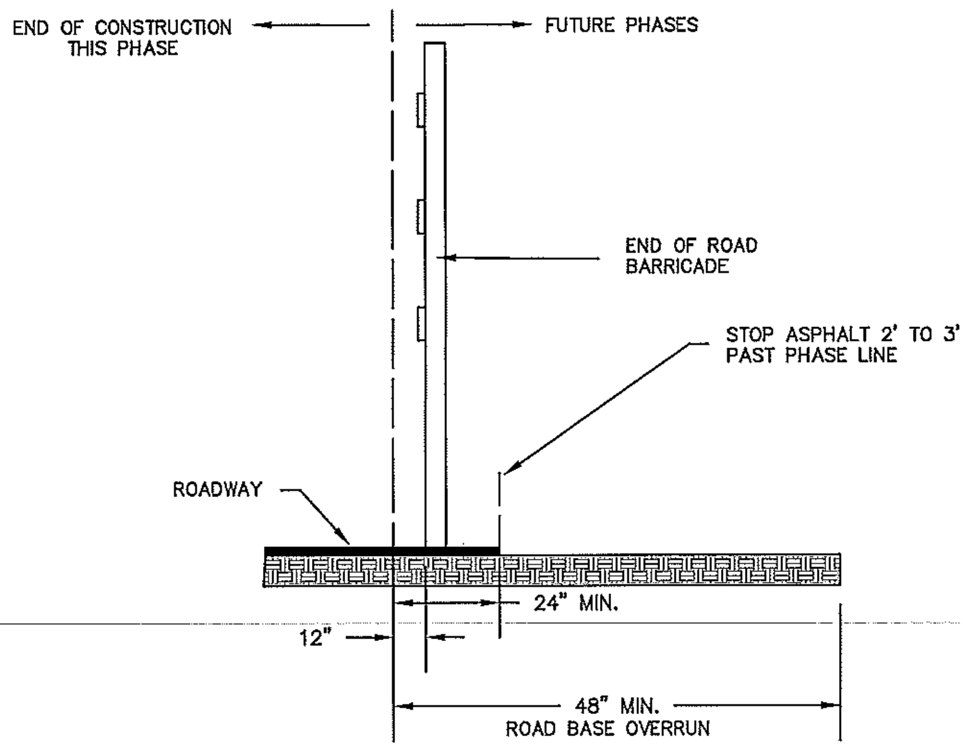
NOT TO SCALE



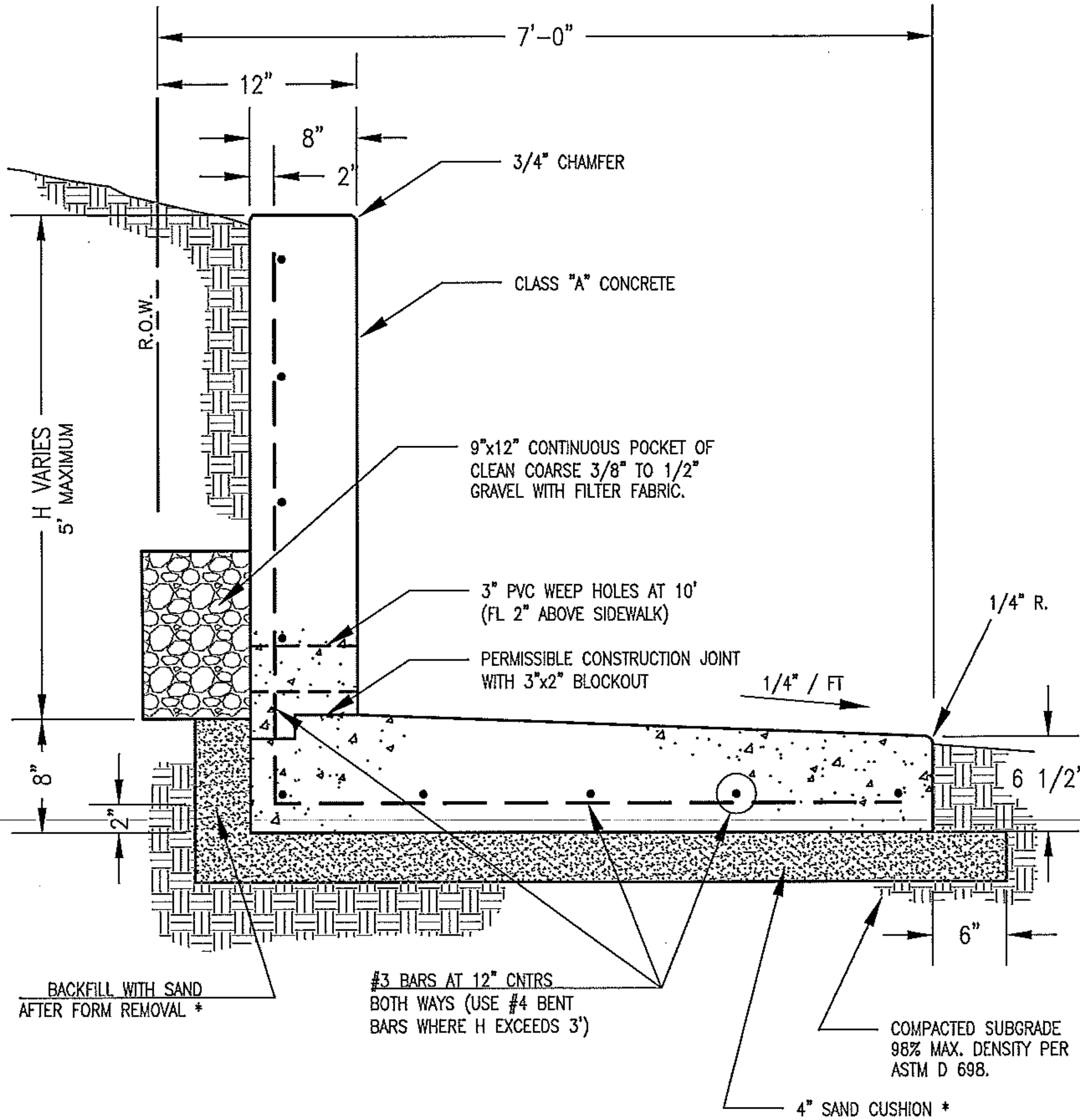
CONTRACTION JOINT DETAIL

NOT TO SCALE

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			JOINT DETAILS (2 OF 2)	PV 011



APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	CONSTRUCTION LIMITS AT STREET HEADER WITH BARRICADE	PV 012

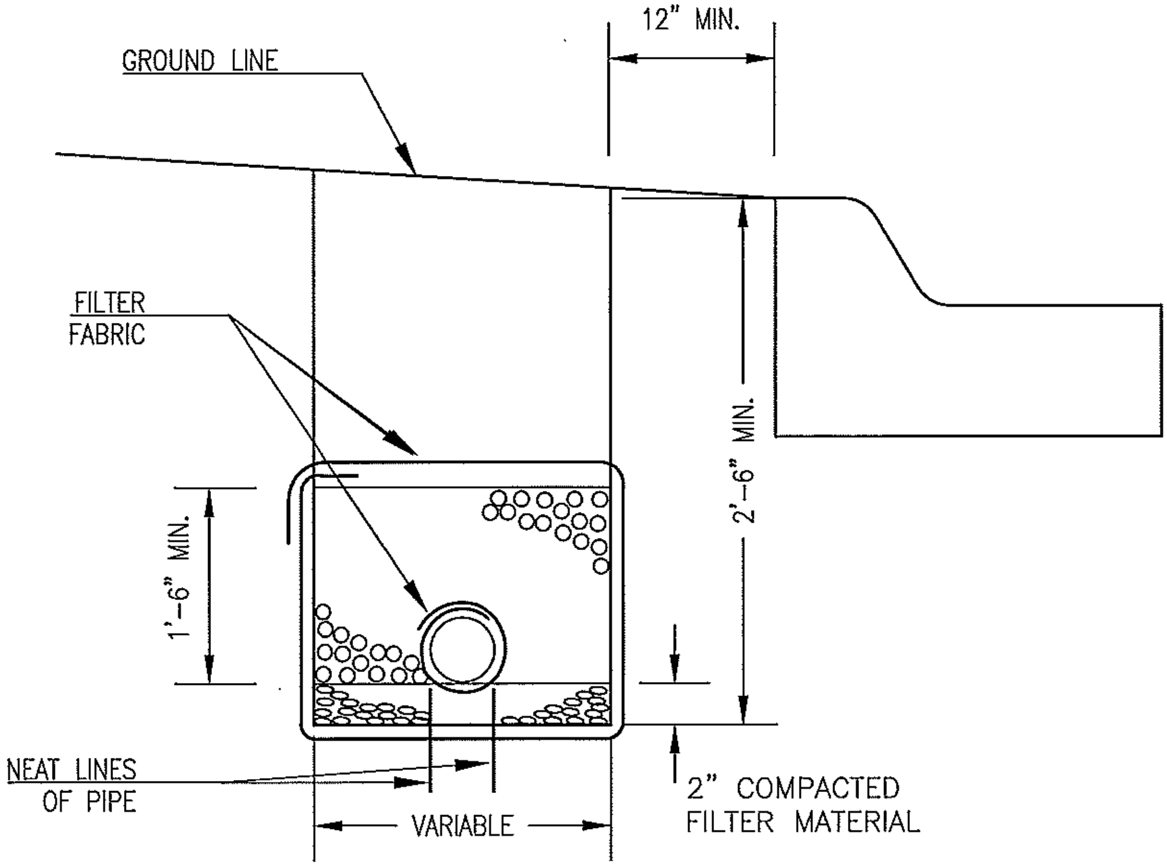


NOTES:

1. PROVIDE VERTICAL EXPANSION IN WALL AT 25' MAXIMUM SPACING (SEE JOINT DETAILS AND MODIFY AS REQUIRED)
2. WALL DESIGN ASSUMES NO SURCHARGE. A SPECIAL ENGINEERING ANALYSIS IS REQUIRED FOR OTHER CONDITIONS.

* WHEN SPECIFIED ON PLANS

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			REINFORCED CONCRETE RETAINING WALL WITH INTEGRAL SIDEWALK	PV 013



SECTION

LIMITS OF EXCAVATION

DEPTH OF TRENCH	DIST. IN FT. OUTSIDE NEAT LINES OF PIPE SUBDRAIN
0 TO 6	1.00
6 TO 10	1.50
10 TO 15	2.00
OVER 15	2.50

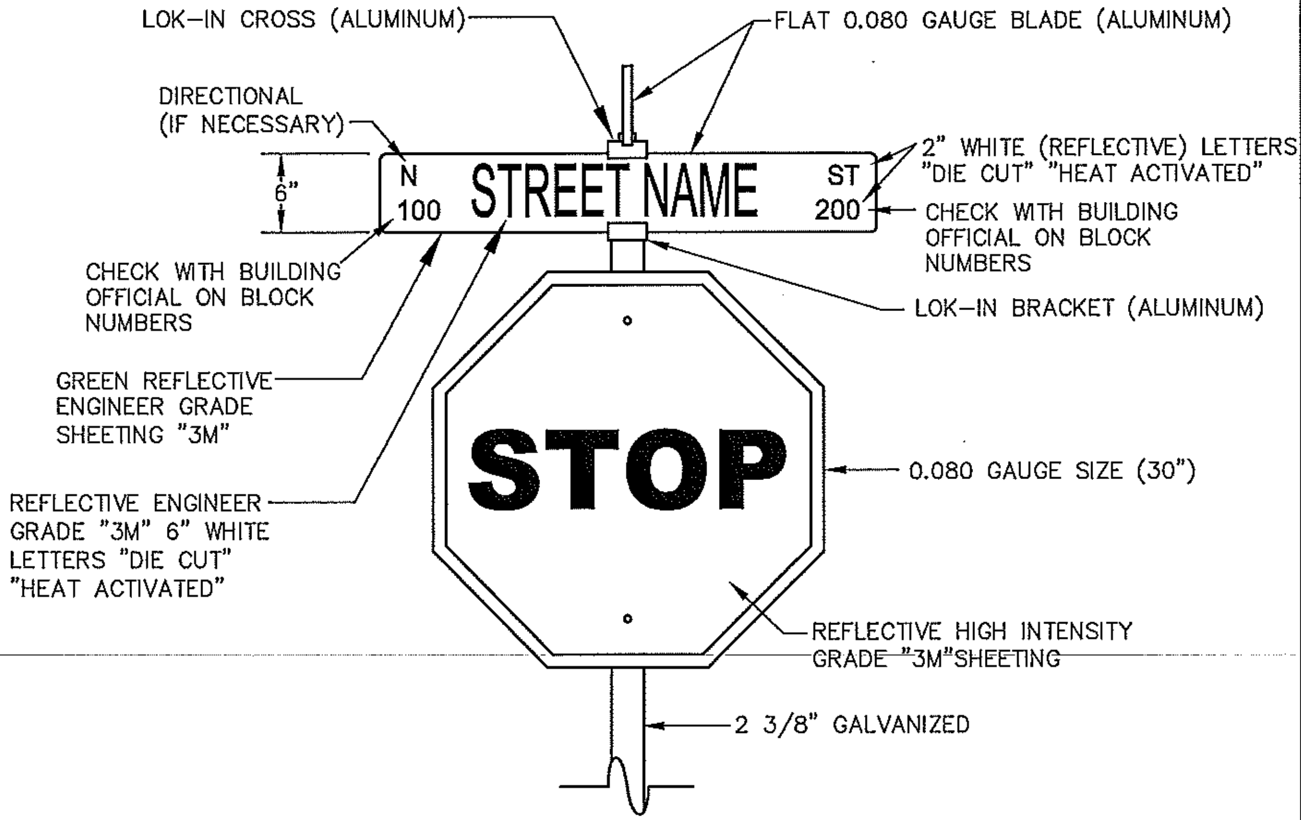
TYPES OF PIPES ACCEPTABLE FOR USE AS SUBDRAINS

1. PERFORATED PVC PIPE.
2. PERFORATED POLYETHYLENE PIPE.

FILTER MATERIAL SPECIFICATIONS

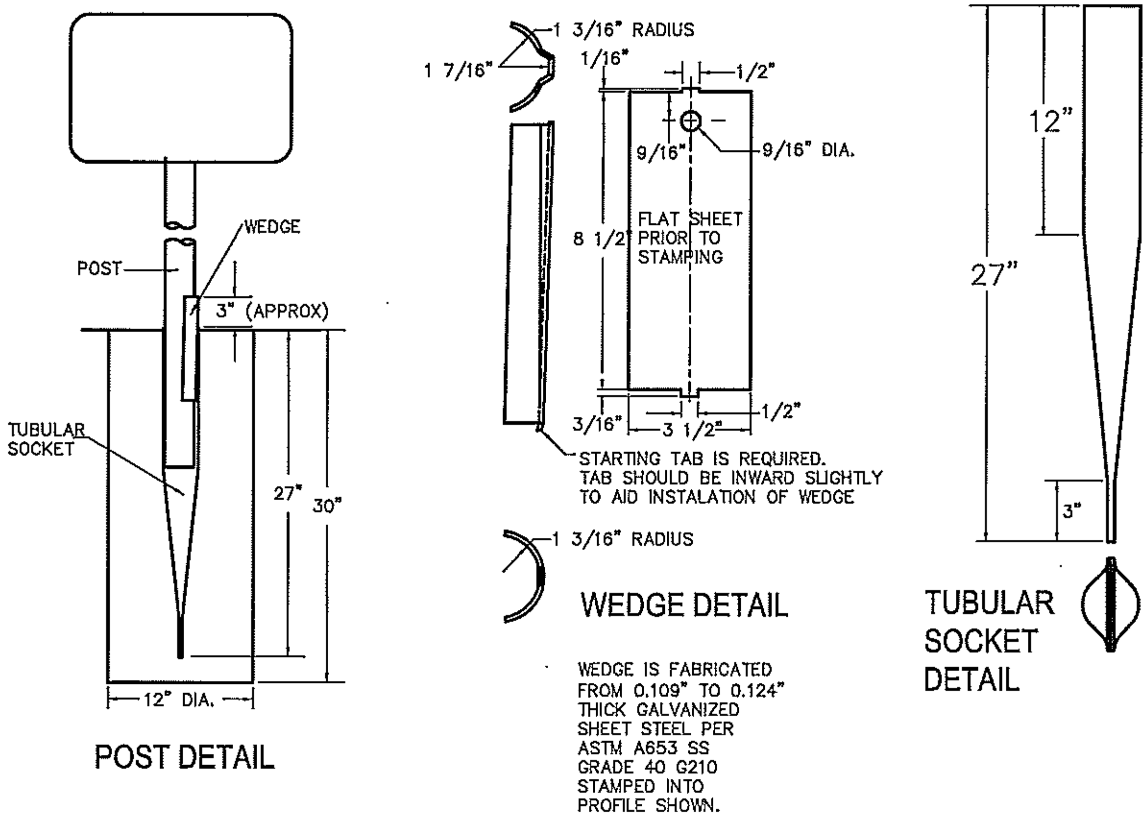
SIEVE SIZE	PERCENTAGE RETAINED ON SIEVE TYPE A	PERCENTAGE RETAINED ON SIEVE TYPE B
1 1/2	---	0-10
3/4	0-10	20-40
3/8	15-35	---
No. 4	35-55	40-60
MATERIAL FINER THAN No. 4 SIEVE		
4		---
20		35-65
50		75-100

APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
		PAVEMENT SUBDRAIN DETAIL	PV 014



NOTE:
1. 7-FOOT MIN. HEIGHT FROM GROUND TO BOTTOM OF LOWEST SIGN

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STANDARD STREET SIGN DETAIL	PV 015



POST – 13 BWM TUBING (2.375" OUTSIDE DIAMETER)

0.095" NORMINAL WALL THICKNESS
SEAMLESS OR ELECTRIC-RESISTANCE WEIDED STEEL TUBING
STEEL SHALL BE HSLAS Gr 55 PER ASTM A1011 OR ASTM A1008
OTHER STEEL MAY BE USED IF THEY MEET THE FOLLOWING:
- 55,000 PSI MINIMUM YIELD STRENGTH
- 70,000 PSI MINIMUM TENSILE STRENGTH
- 18% MINIMUM ELONGATION IN 2"

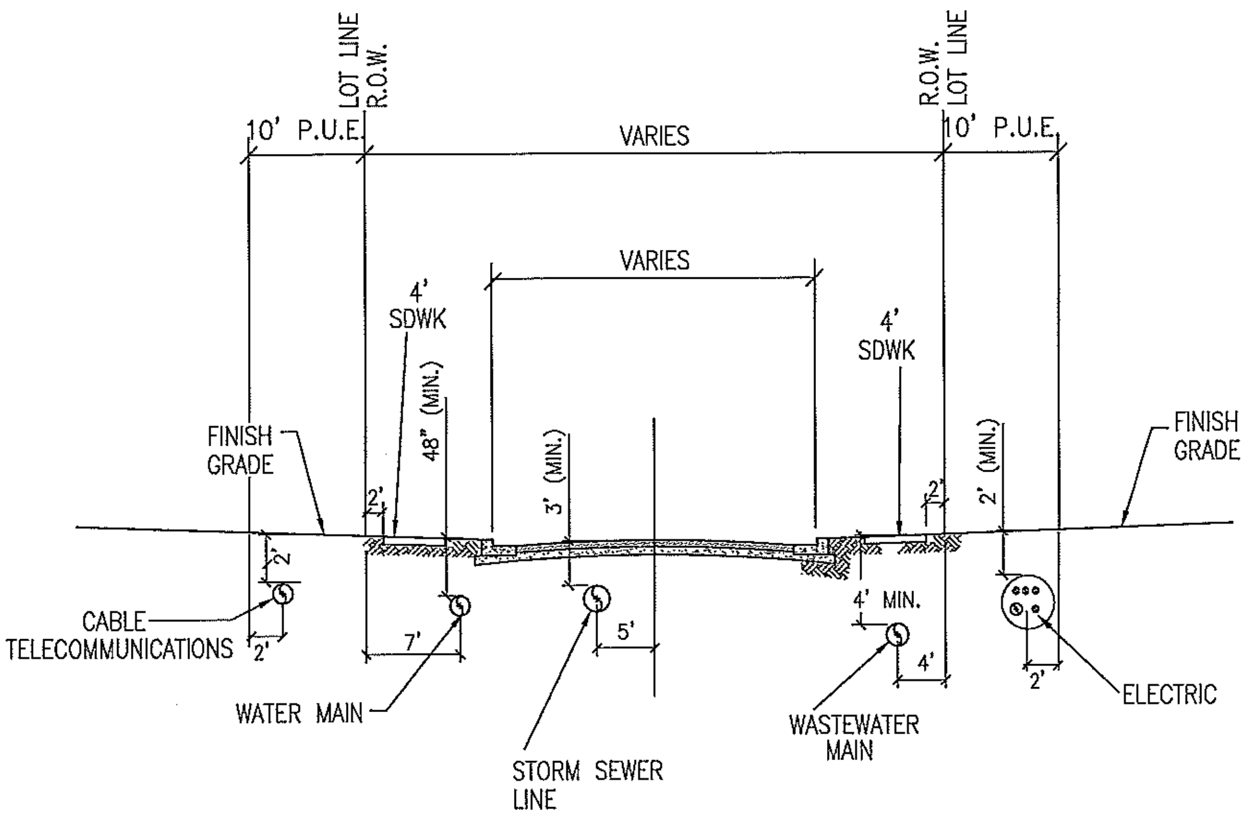
WALL THICKNESS (UNCOATED) SHALL BE WITHIN THE RANGE OF 0.083" TO 0.099"
OUTSIDE DIAMETER (UNCOATED) SHALL BE WITHIN THE RANGE OF 2.369" TO 2.381"
GALVANIZATION PER ASTM A123 OR A653 G210. FOR PRECOATED STEEL TUBING (ASTM A653) RECOAT TUBE OUTSIDE DIAMETER WELD SEAM BY METALLIZING WIRE PER ASTM B833

SOCKET

TUBULAR SOCKET PREFABRICATED FROM 12 BWM SEAMLESS OR ELECTRIC-RESISTANCE WELDED STEEL TUBING
2.875" OUTSIDE DIAMETER X 0.109" NORMAL WALL THICKNESS
STEEL SHALL BE HSLAS Gr 55 PER ASTM A1011 OR ASTM A1008
OTHER STEEL MAY BE USED IF THEY MEET THE FOLLOWING:
- 55,000 PSI MINIMUM YIELD STRENGTH
- 70,000 PSI MINIMUM TENSILE STRENGTH
- 20% MINIMUM ELONGATION IN 2"

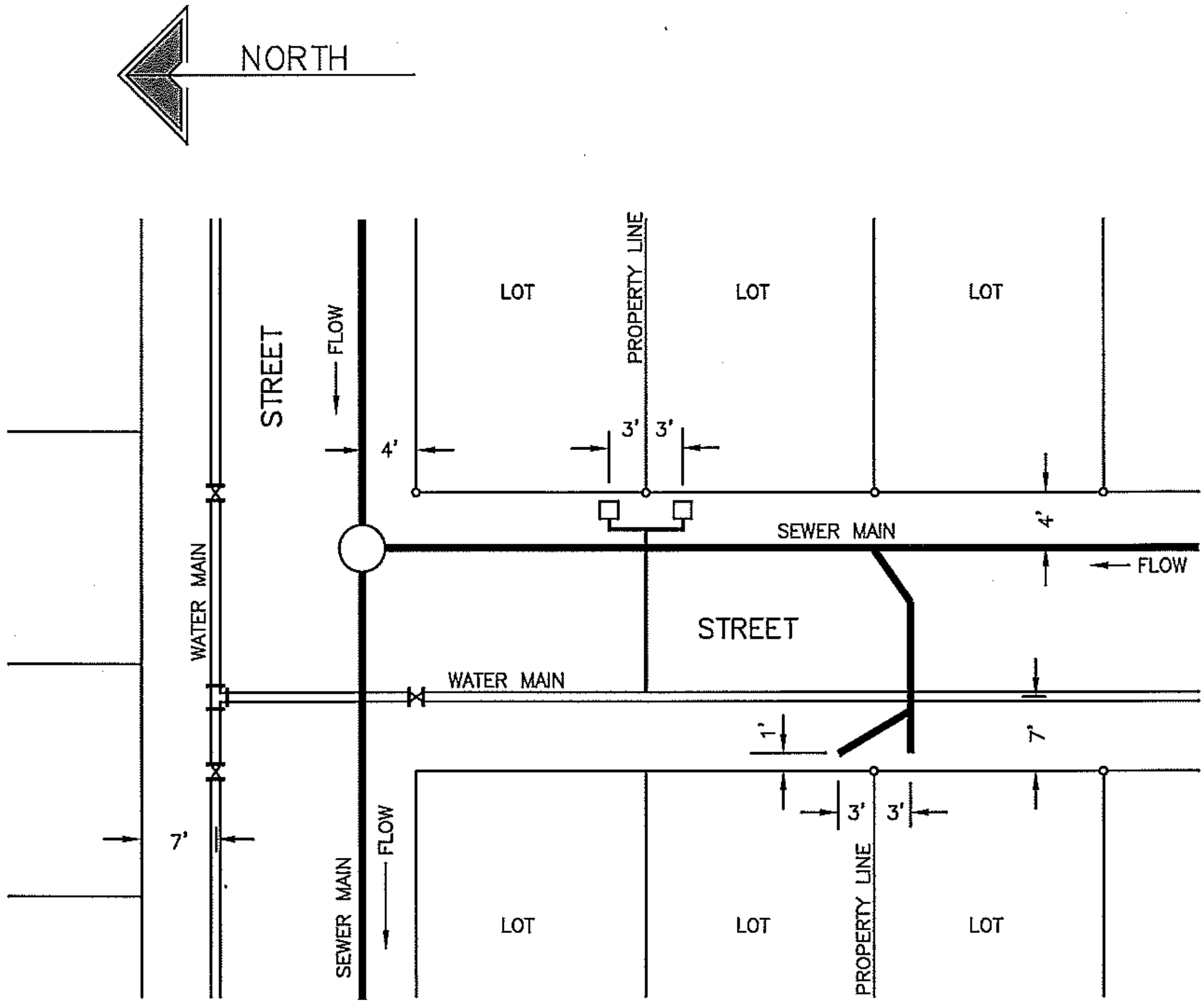
WALL THICKNESS (UNCOATED) SHALL BE WITHIN THE RANGE OF 0.097" TO 0.113"
GALVANIZATION PER ASTM A123 AFTER FABRICATION, OR PER ASTM A653 G210. FOR PERCOATED STEEL TUBING (ASTM A653) RECOAT TUBE OUTSIDE DIAMETER WELD SEAM BY METALLIZING WITH ZINC WIRE PER ASTM B833.

CITY OF TAYLOR ★ FOUNDED 1876 ★	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			WEDGE ANCHOR SYSTEM	PV 016

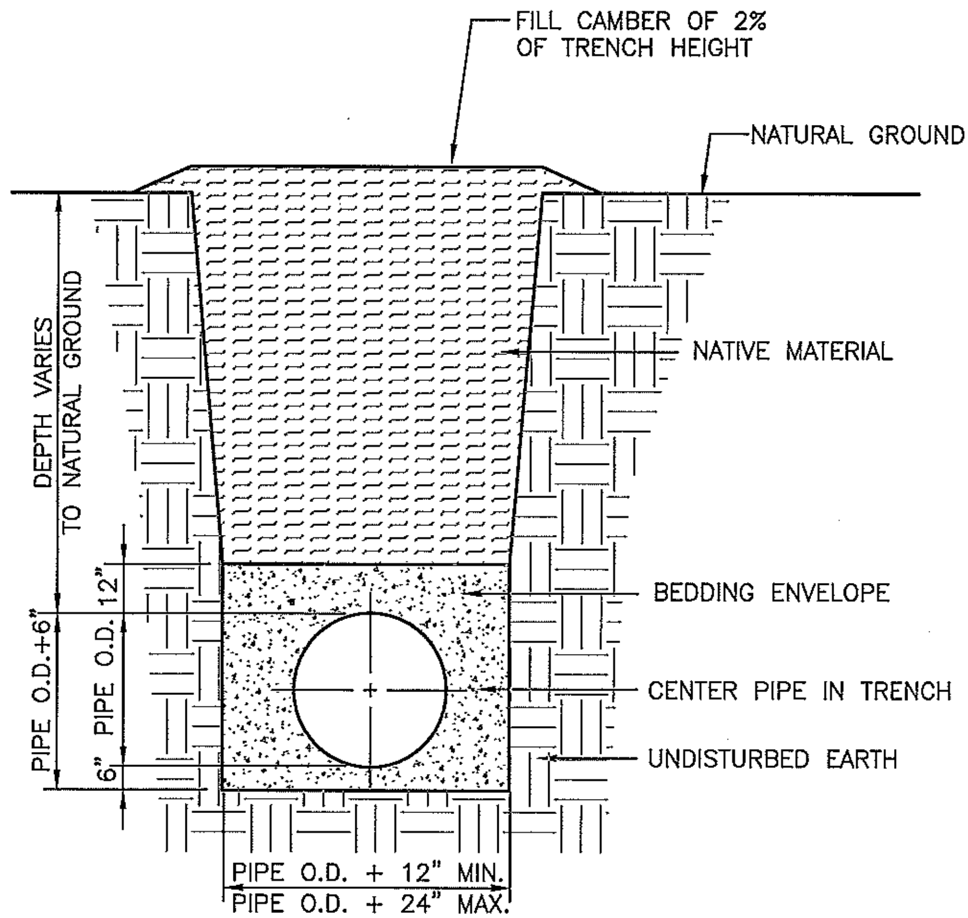


CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	TYPICAL UTILITY ASSIGNMENTS	UT 001

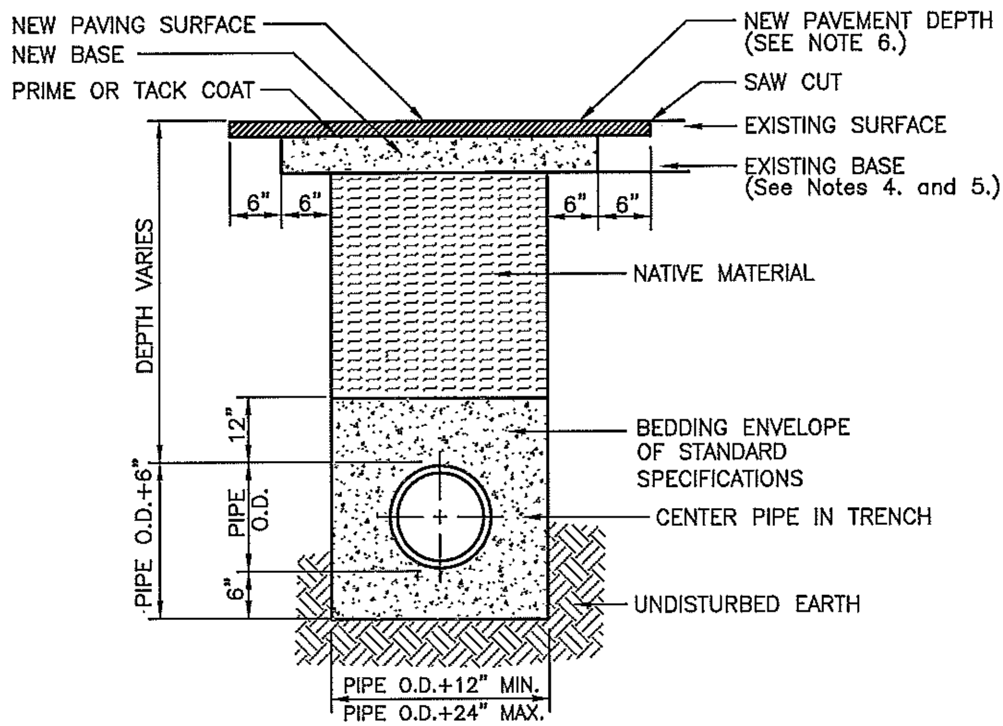


CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TYPICAL MAIN & SERVICE LOCATIONS	UT 002



CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	TYPICAL TRENCH WITH UNFINISHED SURFACE	UT 003



NOTES:

1. THE EXISTING PAVING SURFACE SHALL BE SAW CUT IN A STRAIGHT LINE A MINIMUM OF 12" WIDER THAN THE UNDISTURBED SIDES OF THE TRENCH, SYMETRICAL ABOUT THE CENTER LINE OF THE EXCAVATION.

2. ANY CONCRETE PAVING SHALL BE SAW CUT 6" WIDER THAN UNDISTURBED SIDES OF EXCAVATION.

3. IF EXCAVATION AREA IS OPEN FOR TEMPORARY PUBLIC USE THE SURFACE SHALL BE MAINTAINED LEVEL WITH ADJACENT RIDING SURFACE WITH COLD MIX OR TEMPORARY HOT MIX.

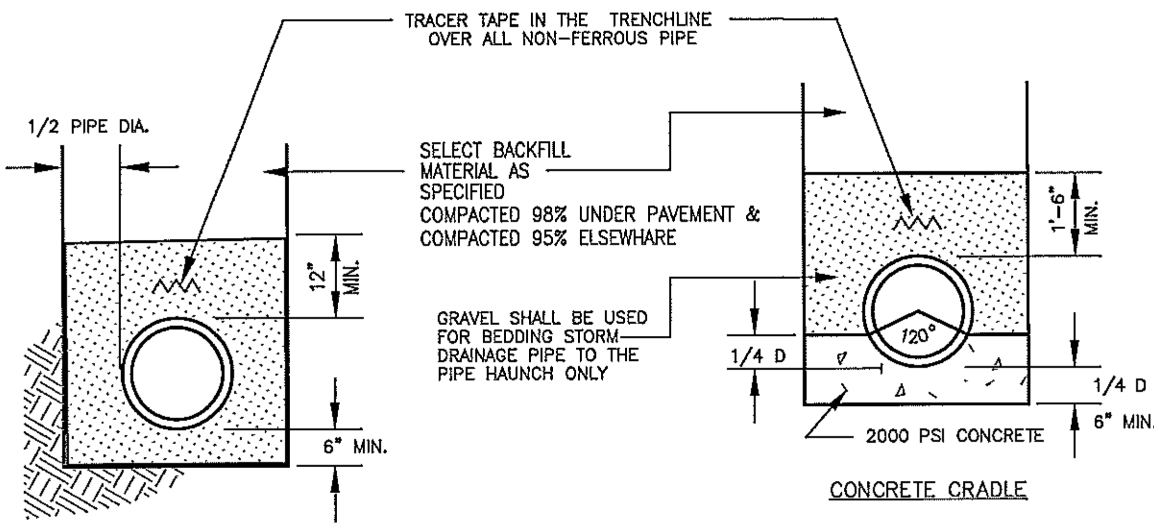
4. ROAD BASE AND SURFACE MATERIALS IN THE TRENCH CUT SHALL BE REPLACED IN KIND OF EQUAL THICKNESS, OR MINIMUM BASE THICKNESS OF 10 INCHES, WHICHEVER IS GREATER

5. ALL DAMAGED AREAS OF PAVEMENT OUTSIDE THE TRENCH CUT SHALL BE REMOVED AND REPLACED WITH MINIMUM OF 8 INCHES OF BASE OR MATCH EXISTING, WHICHEVER IS GREATER.

6. SURFACE PAVEMENT SHALL BE OF THE KIND AND THICKNESS AS EXISTING, OR MINIMUM 2 INCHES, WHICHEVER IS GREATER

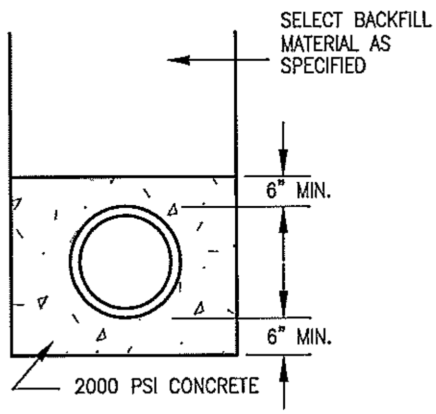
7. ALL PRESSURE PIPE SHALL BE PROVIDED WITH THRUST BLOCKS WHERE CHANGES IN DIRECTION OCCUR, AT TEES, BENDS, CROSSES, CHANGES IN SLOPE, STOPS (DEAD ENDS) VALVES AND OR AS SHOWN, ON THE PLANS OR AS DIRECTED BY THE ENGINEER.

CITY OF TAYLOR ★ FOUNDED 1876 ★	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TYPICAL TRENCH WITH PAVED SURFACE	UT 004

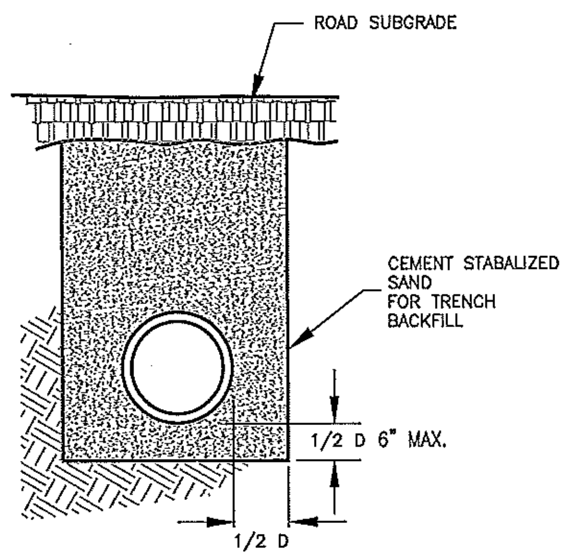


GRANULAR

CONCRETE CRADLE



CONCRETE ENCASEMENT



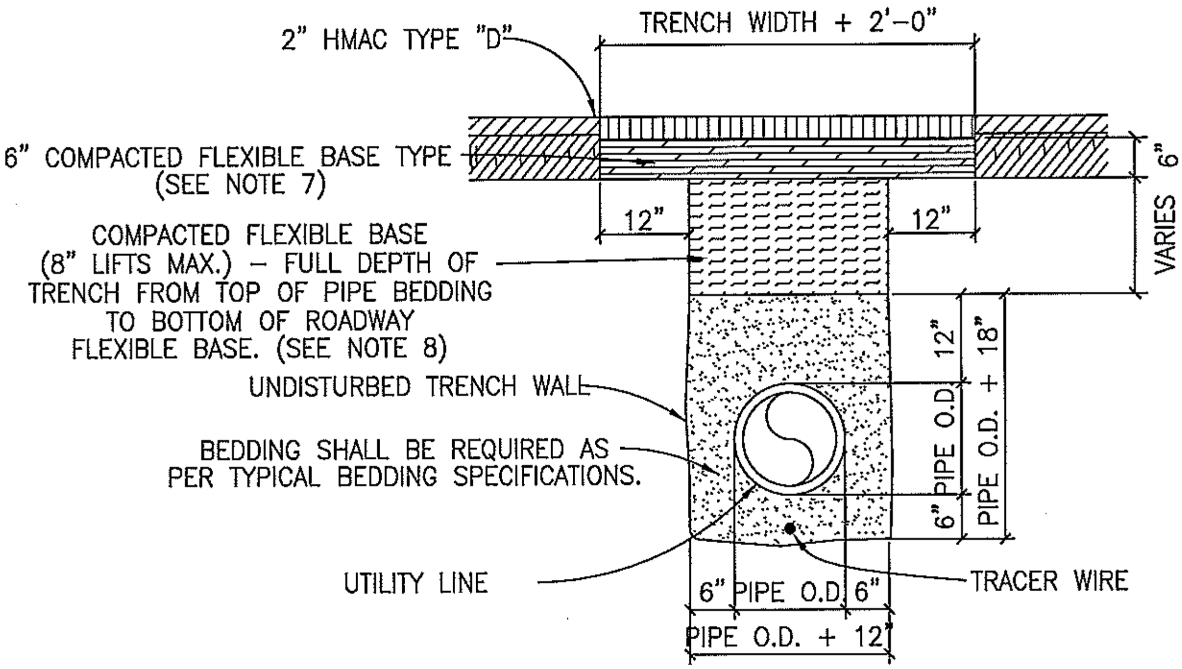
SHALLOW DITCH EMBEDMENT

** TYPICAL BEDDING SPECIFICATIONS:

SIEVE SIZE	3/8" F % RETAINED	1/2" D % RETAINED	WASHED GRAVEL % RETAINED
1/2"	0	0	0
3/8"	0–2	5–25	–
4m	40–85	80–100	–
10m	95–100	96–100	–
3/4"	–	–	100

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD EMBEDMENT AND ENCASEMENT	UT 005

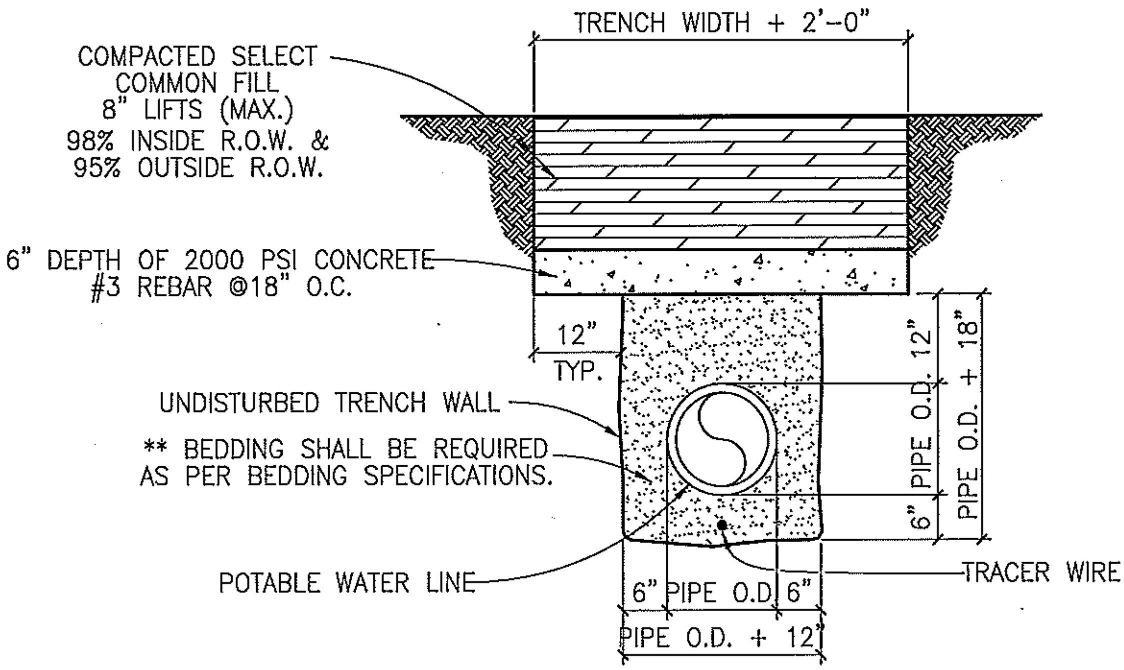
CITY OF TAYLOR
FOUNDED 1876



NOTES:

1. REPLACED BASE MATERIAL OVER DITCH SHALL BE TWICE THE THICKNESS OF THE ORIGINAL BASE.
2. BASE MATERIAL SHALL BE PLACED IN TWO OR THREE LAYERS AND EACH LAYER THOROUGHLY ROLLED OR TAMPED TO SPECIFIED MAXIMUM DENSITY.
3. ASPHALT CONCRETE PAVEMENT JOINTS SHALL BE MECHANICALLY SAWED.
4. SURFACE MATERIAL WILL BE CONSISTENT WITH THE EXISTING SURFACE.
5. A MINIMUM OF ONE DENSITY TEST SHALL BE TAKEN EVERY FIVE HUNDRED (500) FEET FOR EACH SIX (6) INCH LIFT OF SUBGRADE AND EACH OPEN CUT CROSSING. PROCTORS FOR MATERIALS USED IN BACKFILLING SHALL BE OBTAINED BY A CERTIFIED LABORATORY. DENSITY TESTS SHALL BE CONDUCTED BY A CERTIFIED LABORATORY OR THE PERMITTEE'S CONSULTANTS. THE PERCENTAGE OF MAXIMUM DENSITY REQUIRED SHALL BE IN ACCORDANCE WITH THE LATEST EDITION OF "THE DEPARTMENT OF TRANSPORTATION STANDARD SPECIFICATIONS FOR ROAD AND BRIDGE CONSTRUCTION" AT THE TIME THE PERMIT WAS ISSUED. ALL DENSITY TESTS SHALL BE COMPLETED AND ACCEPTED ON EACH LAYER PRIOR TO ADDITIONAL BACKFILLING. A COPY OF ALL COMPLETED AND ACCEPTED DENSITY TESTS SHALL BE FURNISHED TO CITY.
6. THESE SPECIFICATIONS MAY BE SUPERSEDED BY THE GOVERNING AGENCY.
7. FLEXIBLE BASE: (ROADWAY BASE)
   TxDOT TYPE A – GRADE 2 OR BETTER CRUSHED LIMESTONE BASE COMPACTED TO 100% OF TxDOT 113E AT OPTIMUM MOISTURE. PROCTOR TO BE PROVIDED BY THE CONTRACTOR TO THE CITY INSPECTOR.
8. FLEXIBLE BASE: (TRENCH BACKFILL)
   TxDOT TYPE A – GRADE 2 OR BETTER CRUSHED LIMESTONE BASE COMPACTED TO 98% OF TxDOT 113E AT OPTIMUM MOISTURE. PROCTOR TO BE PROVIDED BY THE CONTRACTOR TO THE CITY INSPECTOR.
9. CONTRACTOR OR ENGINEER MAY REQUEST FOR USE OF ALTERNATE BACKFILL MATERIAL. ALTERNATE MATERIALS AND TESTING PROTOCOL MUST BE SUBMITTED TO AND APPROVED BY THE CITY ENGINEER PRIOR TO USE.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TRENCH DETAIL WITH PAVEMENT REPLACEMENT UNDER EXISTING ROADWAY	UT 006



* WHERE 48" MINIMUM COVER CAN NOT BE OBTAINED OR DUE TO POTENTICAL SURFACE LOADING THE CITY MAY REQUIRE A CAP TO BE INSTALLED.

** TYPICAL BEDDING SPECIFICATIONS:

SIEVE SIZE	3/8" F % RETAINED	1/2" D % RETAINED	WASHED GRAVEL % RETAINED
1/2"	0	0	0
3/8"	0–2	5–25	–
4m	40–85	80–100	–
10m	95–100	96–100	–
3/4"	–	–	100

CITY OF TAYLOR FOUNDED 1876

APPROVED BY: CS

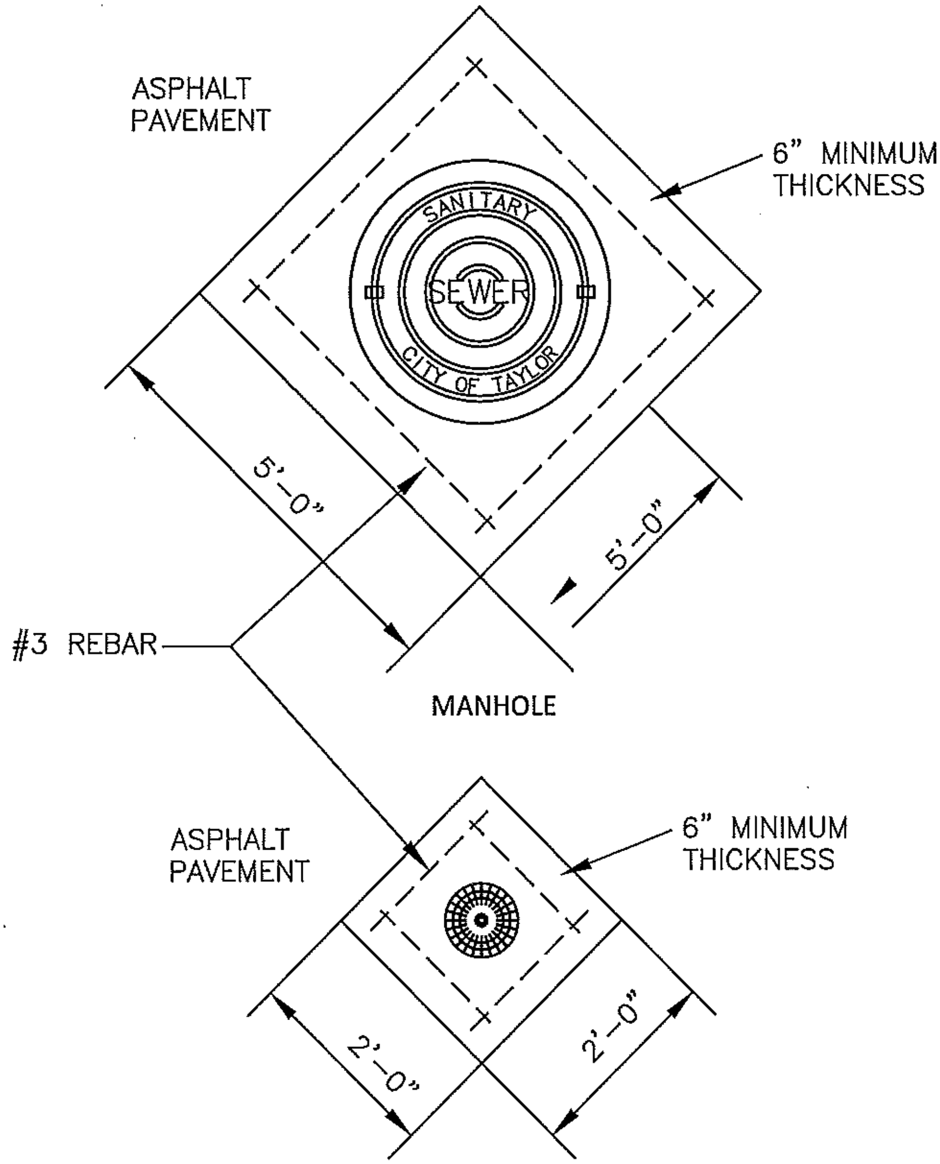
DATE: JULY 2009

CITY OF TAYLOR
WILLIAMSON COUNTY, TEXAS
STANDARD DETAILS

CONCRETE TRENCH CAP DETAIL

STANDARD

UT 007



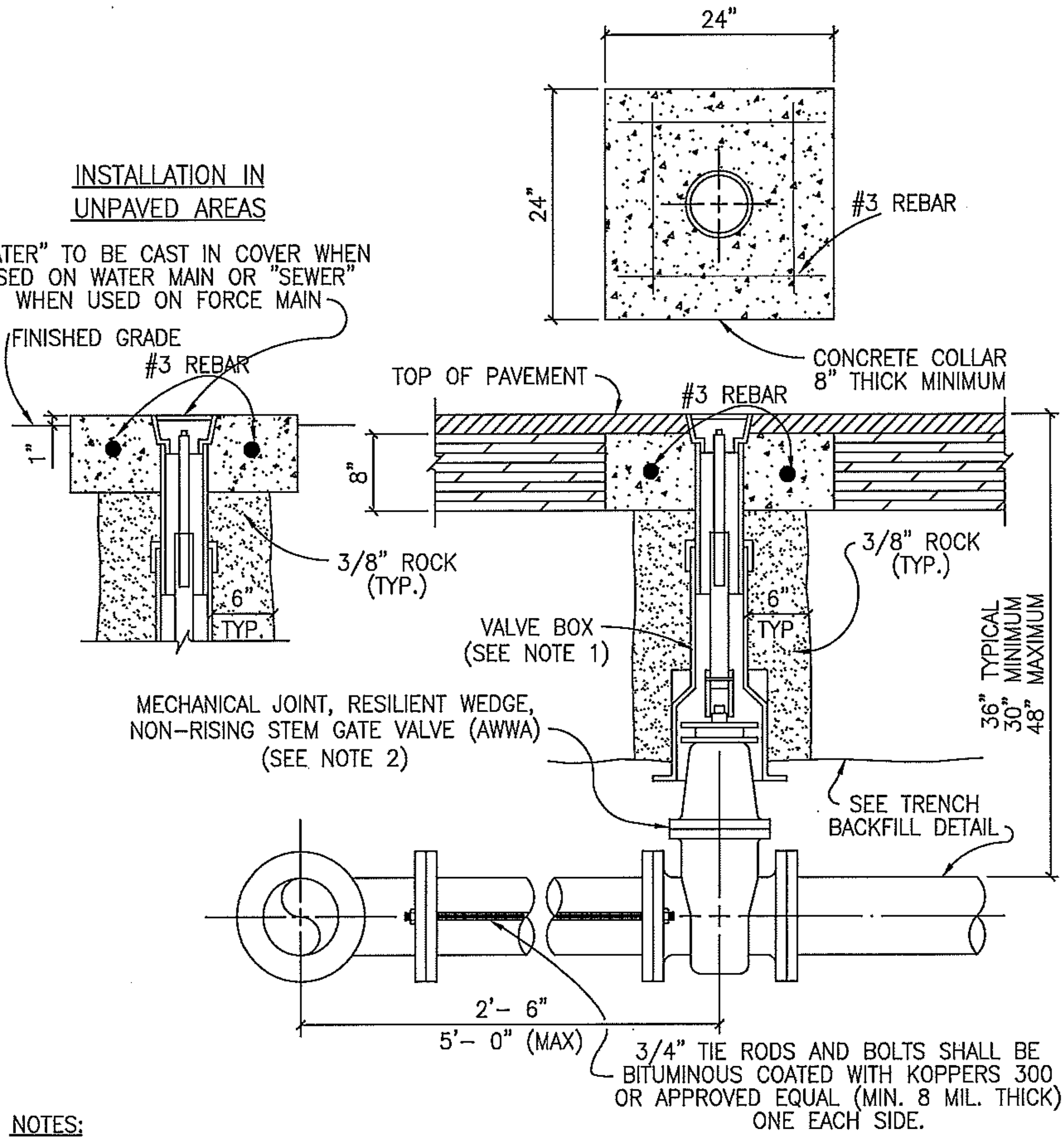
MANHOLE

WATER VALVE

NOTES:

1. ALL ASPHALT PAVEMENT SHALL BE REMOVED ALONG NEAT SAW CUT LINES.
2. MANHOLE BOXOUT REQUIRED FOR ALL MANHOLES (STORM AND SANITARY) AND CLEANOUTS LOCATED IN THE STREET.
3. 1/2" RADIUS EDGE ON CONCRETE
4. #3 REBAR – 3000 PSI

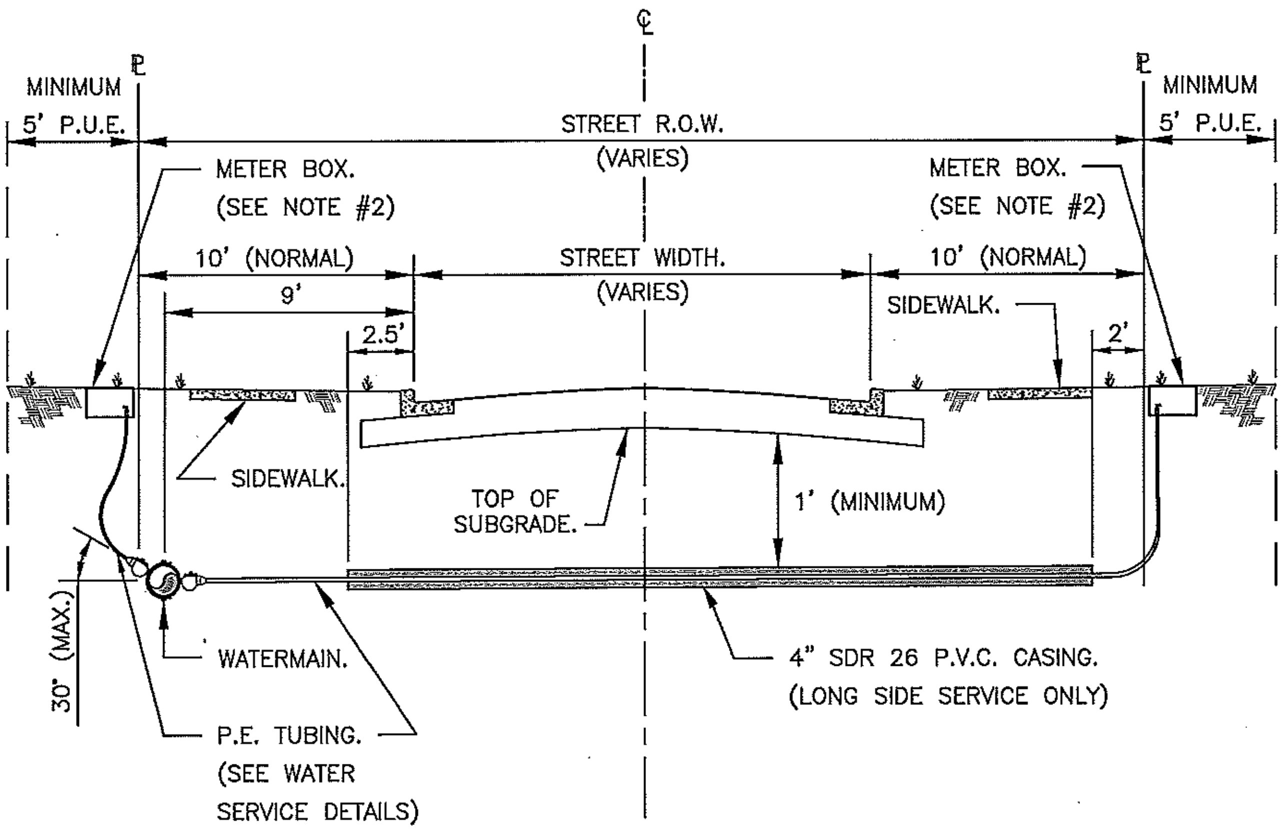
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	MANHOLE AND WATER VALVE BOXOUT	UT 008



NOTES:

1. VALVE BOX SHALL BE AMERICAN FLOW CONTROL TRENCH ADAPTER OR APPROVED EQUAL HAVING AN ADJUSTABLE RANGE OF + OR – 6 INCHES FROM INSTALLED FINISH GRADE.
2. ACCEPTABLE GATE VALVES ARE:
   A. AMERICAN FLOW CONTROL – SERIES 2500
   B. MUELLER – 2360 SERIES
   C. CLOW

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TYPICAL VALVE SETTING	UT 009



NOTE:

1. REFER TO "STANDARD INSTALLATION DETAIL FOR ONE OR TWO METERS" FOR SERVICE SPECIFICS.

2. METER BOXES SHALL BE SET AS CLOSE TO R.O.W. (℞) AS POSSIBLE, WITH NO PART OF BOX WITHIN R.O.W. METER BOXES SHALL BE LEVEL FROM SIDE TO SIDE AND NO MORE THAN 1/4"/FT. SLOPE FROM FRONT TO BACK (OR BACK TO FRONT). GRADING IN P.U.E. AROUND METER BOX SHALL BE 3:1 MAXIMUM AND SHALL BLEND TO OTHER UTILITY APPURTENANCES WITHOUT ABRUPT ELEVATION CHANGES.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			WATER SERVICE CASING DETAIL	UT 010

MATERIAL LIST

A. SERVICE CLAMP REQUIRED.

B. 1" CORPORATION STOP -- SERVICE PIPE OUTLET.

C. 1" SERVICE PIPE.

D. LOCKING ANGLE METER STOP; SERVICE PIPE INLET X SWIVEL COUPLING NUT OUTLET:
- FOR 5/8" AND 3/4" METERS: 1" x 3/4"
- FOR 1" METERS: 1" x 1"

E. PLASTIC RECTANGULAR METER BOX. (SEE NOTE #5)

F. PIPE CASING WHERE APPLICABLE. (SEE SEPARATE DETAIL)

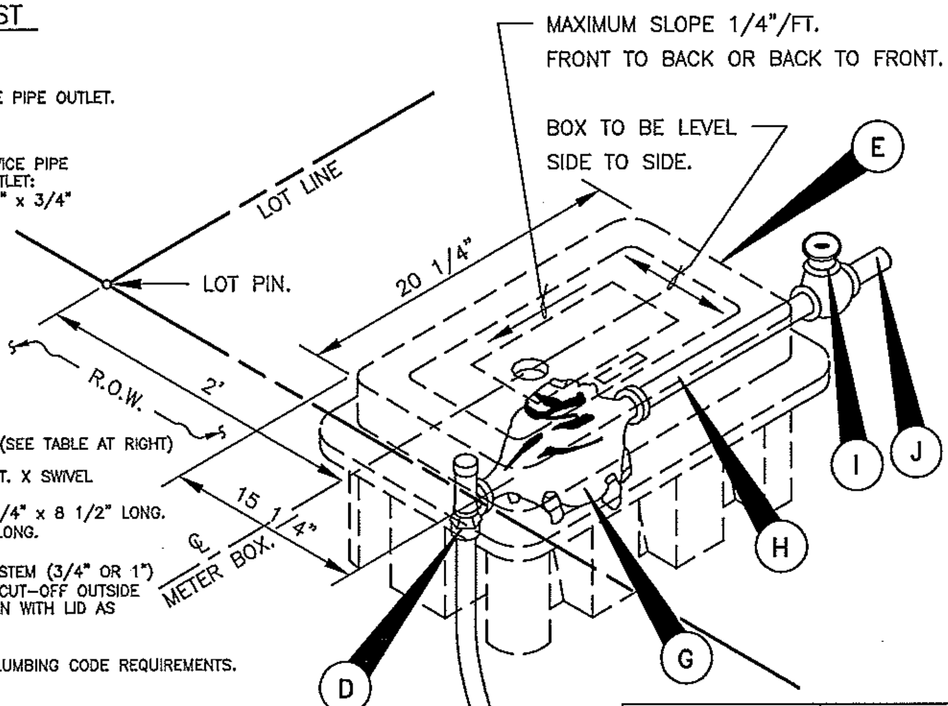
NOTE: G THRU J TO BE INSTALLED UNDER SEPARATE BUILDING PERMIT.

G. WATER METER, CENTERED IN BOX. (SEE TABLE AT RIGHT)

H. WATER METER COUPLING; MALE I.P.T. X SWIVEL COUPLING NUT:
- FOR 5/8" AND 3/4" METERS: 3/4" x 8 1/2" LONG.
- FOR 1" METERS: 1" x 8 1/2" LONG.

I. BRONZE GATE VALVE: NON-RISING STEM (3/4" OR 1") FEMALE I.P.T. (PROPERTY OWNERS CUT-OFF OUTSIDE METER BOX IN SEPARATE VALVE CAN WITH LID AS PER CITY STANDARDS).

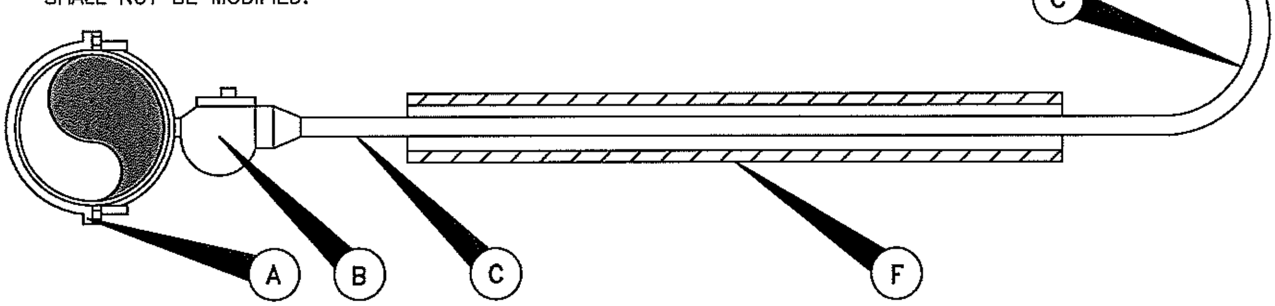
J. 3/4" OR 1" PIPE MEETING CITY PLUMBING CODE REQUIREMENTS.



METER SIZE	LENGTH
5/8"	7 3/4"
3/4"	9"
1"	11"

NOTES:

1. SERVICE PIPE SHALL BE COPPER TUBE SIZE. IT MAY BE 150 PSI ANNEALED SEAMLESS TYPE "K" COPPER TUBING.
2. SERVICE SADDLES SHALL BE WRAPPED COMPLETELY WITH 8 MIL. POLYETHYLENE FILM.
3. TOP OF BOXES SHALL BE 1" ABOVE FINISHED GRADE.
4. PIPING AND TUBING SHALL BE INSTALLED IN ACCORDANCE WITH SECTION 510.3 OF THE STANDARD SPECIFICATIONS. SPECIAL ATTENTION IS CALLED TO "PIPE BEDDING ENVELOPE" AND "BACKFILLING", SECTIONS 510.3 (14) AND 510.3 (25), RESPECTIVELY.
5. METER BOX TO BE MODEL DFW-3612 BY DFW ROTEC, INC. OR APPROVED EQUAL. PROVIDE BLACK-PAINTED METAL LID WITH METER READER.
6. AXIS OF METER ASSEMBLY (METER STOP, METER, PIPING AND OWNERS CUTOFF) SHALL BE 10" BELOW TOP OF BOX.
7. SLOTS PROVIDED IN METER BOX TO ACCOMODATE PIPING INTO AND OUT OF BOX SHALL NOT BE MODIFIED.



CITY OF TAYLOR · FOUNDED 1876

DRAWN BY: PM	DATE: 01/29/2009
APPROVED BY: CS	DATE: -
REVISION NO.:	FILE NAME:
REVISED BY:	DATE:

CITY OF TAYLOR
WILLIAMSON COUNTY, TEXAS
STANDARD DETAILS

SINGLE 5/8", 3/4" OR 1" WATER METER DETAIL

STANDARD

UT 011

MATERIAL LIST

A. SERVICE CLAMP REQUIRED.

B. 2" CORPORATION STOP -- SERVICE PIPE OUTLET.

C. 2" SERVICE PIPE.

D. BUSHING (IF NECESSARY) AND LOCKING ANGLE METER STOP; SERVICE PIPE INLET X FLANGED COUPLING OUTLET:
- FOR 1 1/2" METERS: 1 1/2" X 1 1/2"
- FOR 2" METERS: 2" x 2"

E. PLASTIC RECTANGULAR METER BOX. (SEE NOTE #5)

F. PIPE CASING WHERE APPLICABLE. (SEE SEPARATE DETAIL)

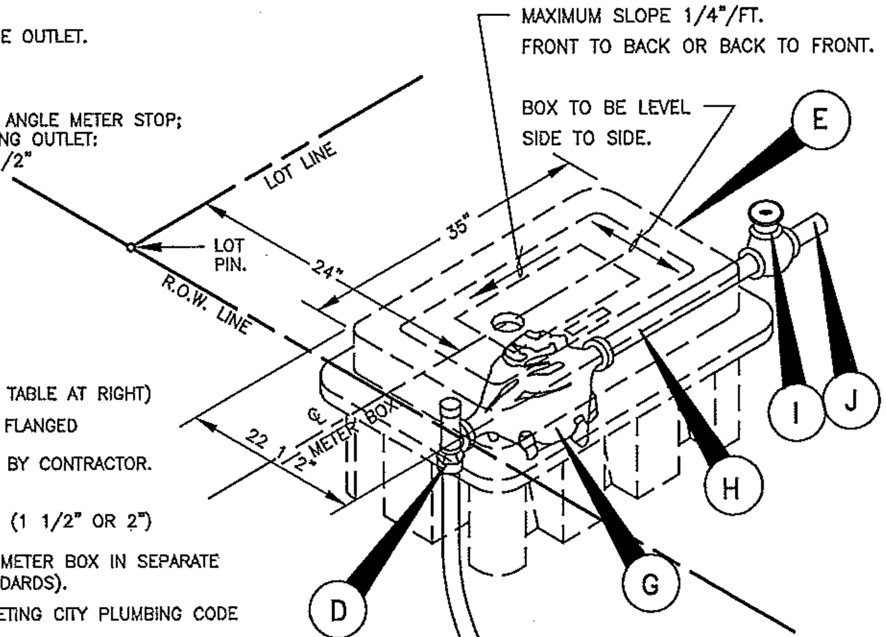
NOTE: G THRU J TO BE INSTALLED UNDER SEPARATE BUILDING PERMIT.

G. WATER METER, CENTERED IN BOX. (SEE TABLE AT RIGHT)

H. WATER METER COUPLING; MALE I.P.T. X FLANGED COUPLING NUT:
- LENGTH OF PIPE TO BE DETERMINED BY CONTRACTOR.

I. BRONZE GATE VALVE: NON-RISING STEM (1 1/2" OR 2") FEMALE I.P.T. (PROPERTY OWNERS CUT-OFF OUTSIDE METER BOX IN SEPARATE VALVE CAN WITH LID AS PER CITY STANDARDS).

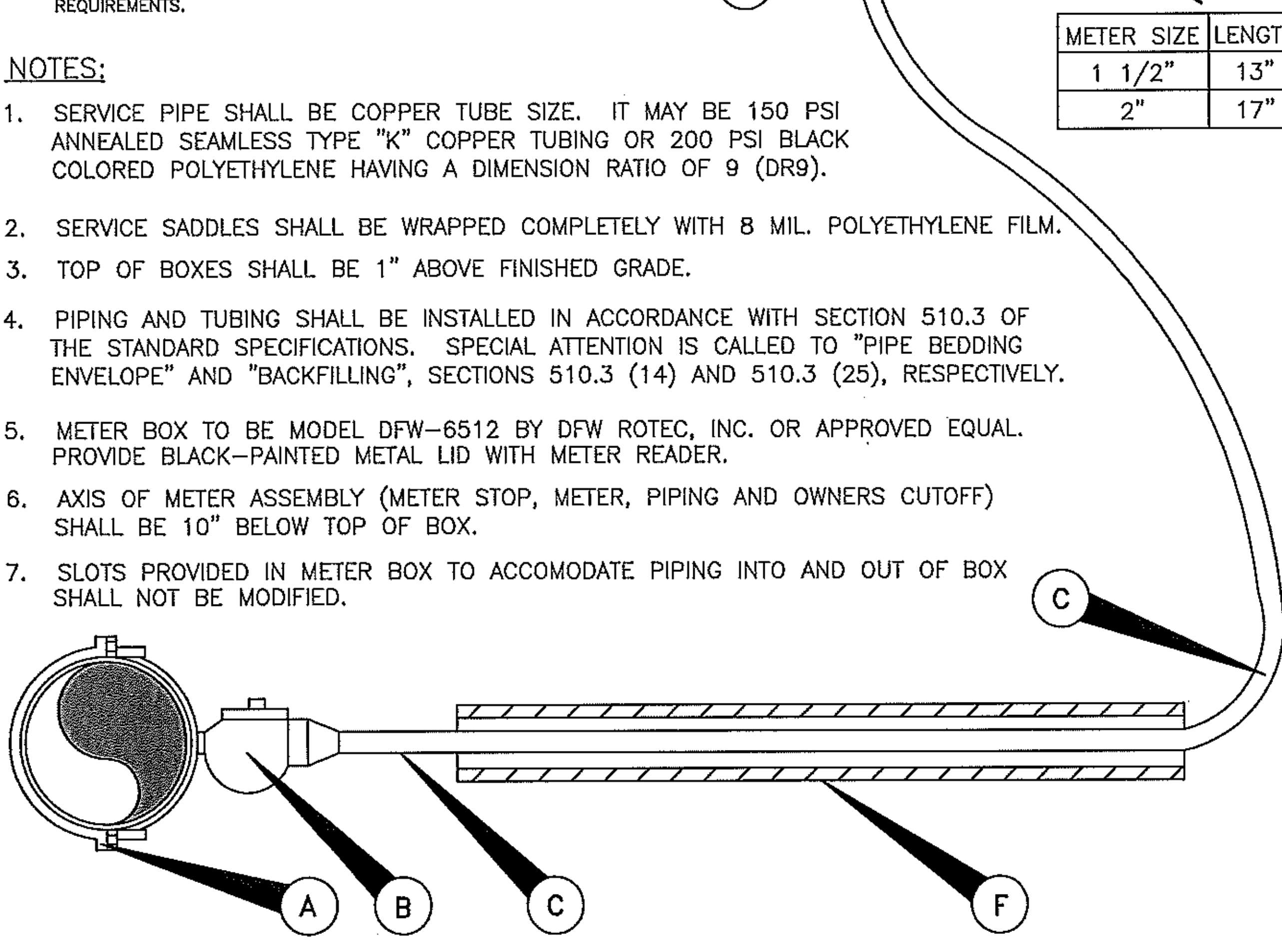
J. BUSHING (IF NECESSARY) AND PIPE MEETING CITY PLUMBING CODE REQUIREMENTS.



METER SIZE	LENGTH
1 1/2"	13"
2"	17"

NOTES:

1. SERVICE PIPE SHALL BE COPPER TUBE SIZE. IT MAY BE 150 PSI ANNEALED SEAMLESS TYPE "K" COPPER TUBING OR 200 PSI BLACK COLORED POLYETHYLENE HAVING A DIMENSION RATIO OF 9 (DR9).
2. SERVICE SADDLES SHALL BE WRAPPED COMPLETELY WITH 8 MIL. POLYETHYLENE FILM.
3. TOP OF BOXES SHALL BE 1" ABOVE FINISHED GRADE.
4. PIPING AND TUBING SHALL BE INSTALLED IN ACCORDANCE WITH SECTION 510.3 OF THE STANDARD SPECIFICATIONS. SPECIAL ATTENTION IS CALLED TO "PIPE BEDDING ENVELOPE" AND "BACKFILLING", SECTIONS 510.3 (14) AND 510.3 (25), RESPECTIVELY.
5. METER BOX TO BE MODEL DFW-6512 BY DFW ROTEC, INC. OR APPROVED EQUAL. PROVIDE BLACK-PAINTED METAL LID WITH METER READER.
6. AXIS OF METER ASSEMBLY (METER STOP, METER, PIPING AND OWNERS CUTOFF) SHALL BE 10" BELOW TOP OF BOX.
7. SLOTS PROVIDED IN METER BOX TO ACCOMODATE PIPING INTO AND OUT OF BOX SHALL NOT BE MODIFIED.



CITY OF TAYLOR FOUNDED 1876

APPROVED BY: CS

DATE: JULY 2009

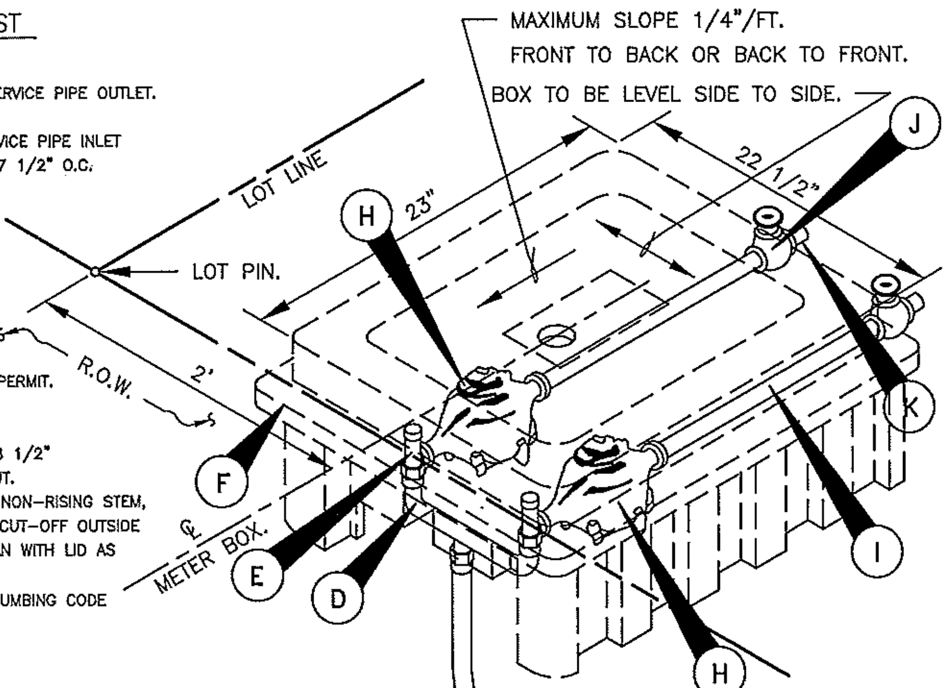
CITY OF TAYLOR
WILLIAMSON COUNTY, TEXAS
STANDARD DETAILS

SINGLE 1 1/2" OR 2"
WATER METER DETAIL

STANDARD
UT 012

MATERIAL LIST

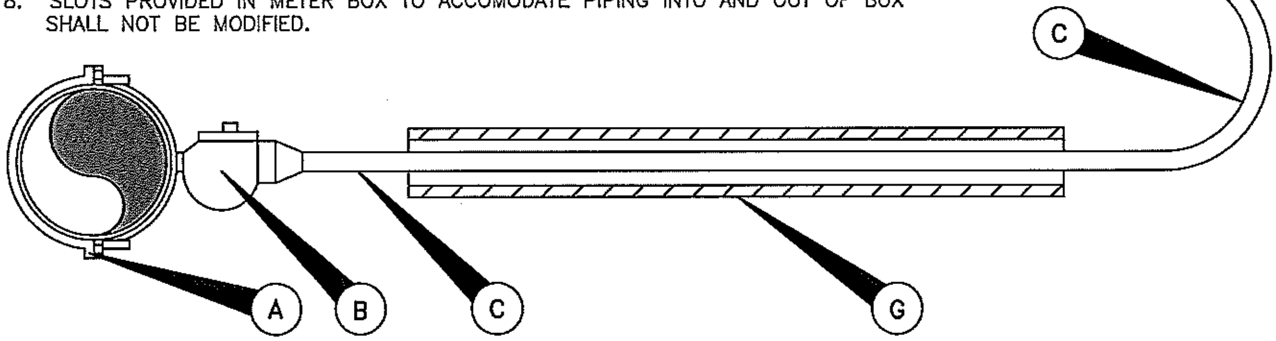
A. SERVICE CLAMP REQUIRED.
B. 1 1/2" CORPORATION STOP -- SERVICE PIPE OUTLET.
C. 1 1/2" SERVICE PIPE.
D. BRANCH CONNECTION: 1 1/2" SERVICE PIPE INLET AND 2 3/4" MALE I.P.T. OUTLETS 7 1/2" O.C.
E. 3/4" LOCKING ANGLE METER STOP; FEMALE I.P.T. INLET AND SWIVEL COUPLING NUT OUTLET.
F. PLASTIC RECTANGULAR METER BOX. (SEE NOTE #6)
G. PIPE CASING WHERE APPLICABLE. (SEE SEPARATE DETAIL)
NOTE: H THRU K TO BE INSTALLED UNDER SEPARATE BUILDING PERMIT.
H. WATER METERS, CENTERED IN BOX. (SEE TABLE AT RIGHT)
I. WATER METER COUPLING: 3/4" X 8 1/2" MALE I.P.T. X SWIVEL COUPLING NUT.
J. 3/4" OR 1" BRONZE GATE VALVE: NON-RISING STEM, FEMALE I.P.T. (PROPERTY OWNERS CUT-OFF OUTSIDE METER BOX IN SEPARATE VALVE CAN WITH LID AS PER CITY STANDARDS)
K. 3/4" OR 1" PIPE MEETING CITY PLUMBING CODE REQUIREMENTS.



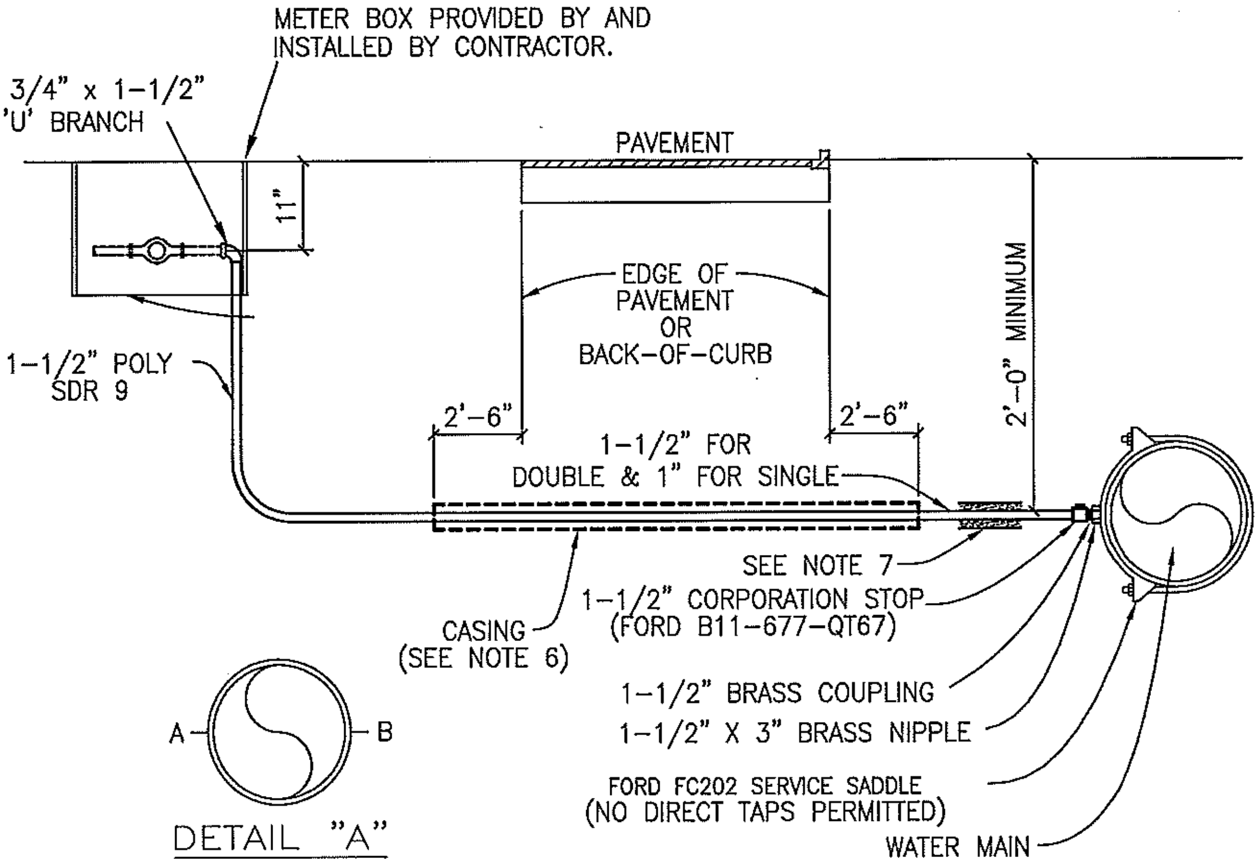
METER SIZE	LENGTH
5/8"	7 3/4"
3/4"	9"

NOTES:

1. SERVICE PIPE SHALL BE COPPER TUBE SIZE. IT MAY BE 150 PSI ANNEALED SEAMLESS TYPE "K" COPPER TUBING.
2. SERVICE SADDLES SHALL BE WRAPPED COMPLETELY WITH 8 MIL. POLYETHYLENE FILM.
3. TOP OF BOXES SHALL BE 1" ABOVE FINISHED GRADE.
4. BRANCH CONNECTION AND BOTH ANGLE METER STOPS MUST BE INSTALLED PRIOR TO FIRST METER INSTALLATION EVEN THOUGH, THE SECOND PROPERTY MAY NOT BE READY FOR SERVICE.
5. PIPING AND TUBING SHALL BE INSTALLED IN ACCORDANCE WITH SECTION 510.3 OF THE STANDARD SPECIFICATIONS. SPECIAL ATTENTION IS CALLED TO "PIPE BEDDING ENVELOPE" AND "BACKFILLING", SECTIONS 510.3 (14) AND 510.3 (25), RESPECTIVELY.
6. METER BOX TO BE MODEL DFW-3812 BY DFW ROTEC, INC. OR APPROVED EQUAL. PROVIDE BLACK-PAINTED METAL LID WITH METER READER.
7. AXIS OF METER ASSEMBLY (METER STOP, METER, PIPING AND OWNERS CUTOFF) SHALL BE 10" BELOW TOP OF BOX.
8. SLOTS PROVIDED IN METER BOX TO ACCOMODATE PIPING INTO AND OUT OF BOX SHALL NOT BE MODIFIED.



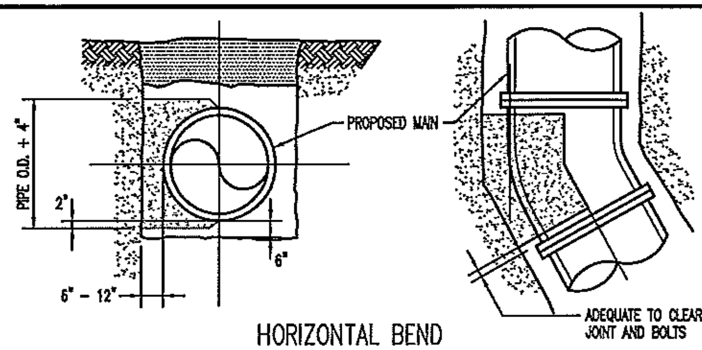
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	DOUBLE 5/8" OR 3/4" WATER METERS DETAIL	UT 013



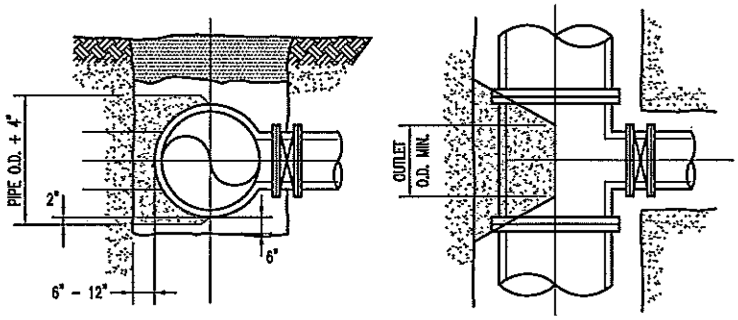
NOTES:

1. SUCCESSIVE TAPS INTO THE WATER MAIN SHALL BE SPACED A MINIMUM OF 18" OFFSET AND AT THE CENTERLINE AS SHOWN ON DETAIL "A".
2. WHERE NO SIDEWALK EXISTS, METER BOXES SHALL BE SET TO CONFORM TO FINISHED GRADE.
3. AUTHORIZED SERVICE LINE MATERIAL: TYPE 'K' COPPER OR POLY SDR 9.
4. SERVICE LINES SHALL BE CONTINUOUS FROM CORPORATION STOP TO CORPORATION STOP WITH NO FITTINGS IN BETWEEN.
5. SERVICE CASING SHALL NOT BE INSTALLED BY WATER JETTING UNDER ROADWAY.
6. CASING REQUIRED FOR ALL PAVEMENT CROSSINGS. 4" SDR-26 REQUIRED FOR OPEN-CUT. STEEL CASING PIPE REQUIRED FOR JACK AND BORE. LIMITS OF CASING SHOULD EXTEND SIX FEET BEYOND THE EDGE OF PAVEMENT OR BACK-OF-CURB WHERE REASONABLE WITH 2.5' MINIMUM.
7. THERE SHALL BE A 6" ENVELOPE OF 3/8" ROCK AROUND ALL SERVICE PIPE.
8. ANY VARIATIONS ON FITTINGS MUST BE APPROVED BY THE CITY ENGINEER.
9. SINGLE METER BOX AND LID – HUGHES SUPPLY PART NO. D12-BAMR, OR APPROVED EQUAL. DOUBLE METER BOX – HUGHES SUPPLY PART NO. D1500-DUB/0, LID – D15-BAMRL, OR APP. EQUAL.

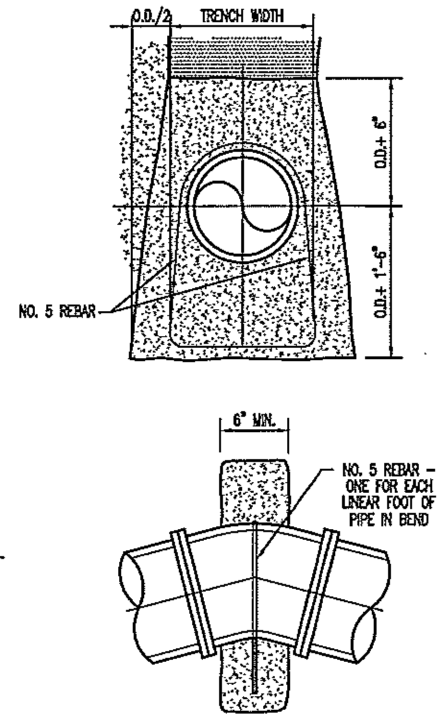
CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			TYPICAL WATER SERVICE - ELEVATION	UT 014



HORIZONTAL BEND



TEE/OUTLET



VERTICAL BEND

THRUST BLOCK DESIGN AS FOLLOWS:

A. PRESSURE OF 150 P.S.I. (ACTUAL IF HIGHER) + 50% SURGE ALLOWANCE

B. MAXIMUM SOIL BEARING:

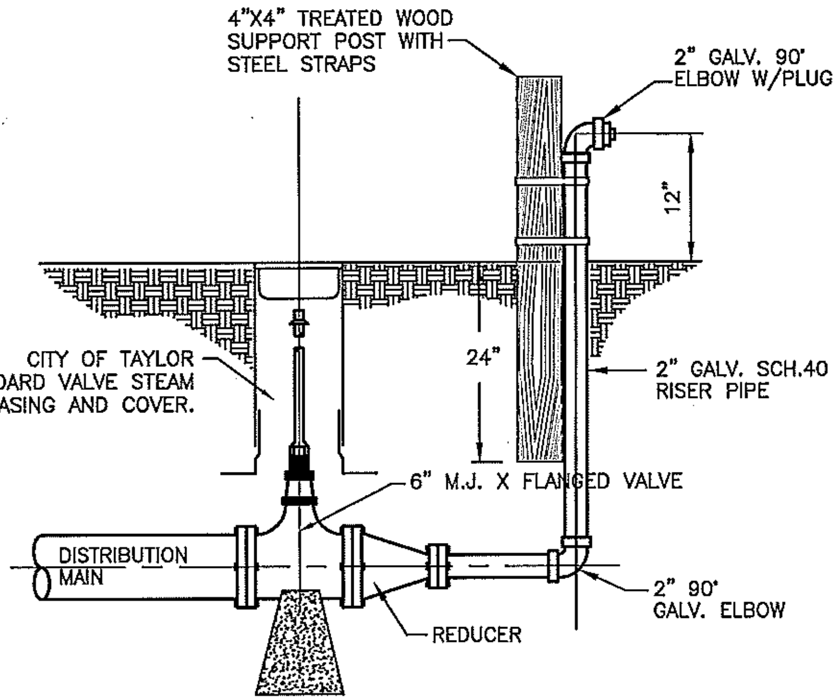
SOIL TYPE	PRESSURE
LIMESTONE	4000 LBS./SQ. FT.
UNDISTURBED SOIL, CALICHE	2000 LBS./SQ. FT.
LOOSE OR SPONGY SOIL	1500 LBS./SQ. FT.

CONCRETE THRUST BLOCKING SCHEDULE **

		AREA REQUIRED (SQUARE FEET) BEARING AGAINST TRENCH WALL FOR PRESSURE PIPE						
			BENDS					
PIPE SIZE (INCHES)	THRUST (POUNDS)	TEES AND PLUGS	90°	45°	22-1/2°	11-1/4°	5°	1°
4	2.513	1.00	1.00	0.50	0.50	N/A	N/A	N/A
6	5.655	1.41	2.00	1.08	1.00	0.50	N/A	N/A
8	10.053	2.51	3.55	1.92	1.00	0.50	0.50	N/A
12	22.619	5.65	8.00	4.33	2.21	1.11	0.50	N/A
16	40.212	10.05	14.22	7.69	3.92	1.97	1.00	N/A
24	90.478	22.62	31.99	17.31	8.83	4.43	1.97	0.50
30	141.372	35.34	49.98	27.05	13.79	6.93	3.08	1.00
36	203.575	50.89	71.97	38.95	19.86	9.98	4.44	1.00
42	277.088	69.27	97.97	53.02	27.03	13.58	6.04	1.21
48	361.911	90.48	127.95	69.29	35.30	17,74	7.89	1.58
54	458.044	114.51	161.94	87.64	44.68	22.45	9.99	2.00

** BASED ON A 4,000 P.S.F. SOIL BEARING CAPACITY AND A 200 P.S.I. MAX. LINE PRESSURE INCREASE AND DECREASE BEARING AREA IN ACCORDANCE WITH THE BEARING STRENGTH OF SOIL AS DESCRIBED IN SCHEDULE.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			CONCRETE THRUST BLOCKING	UT 015

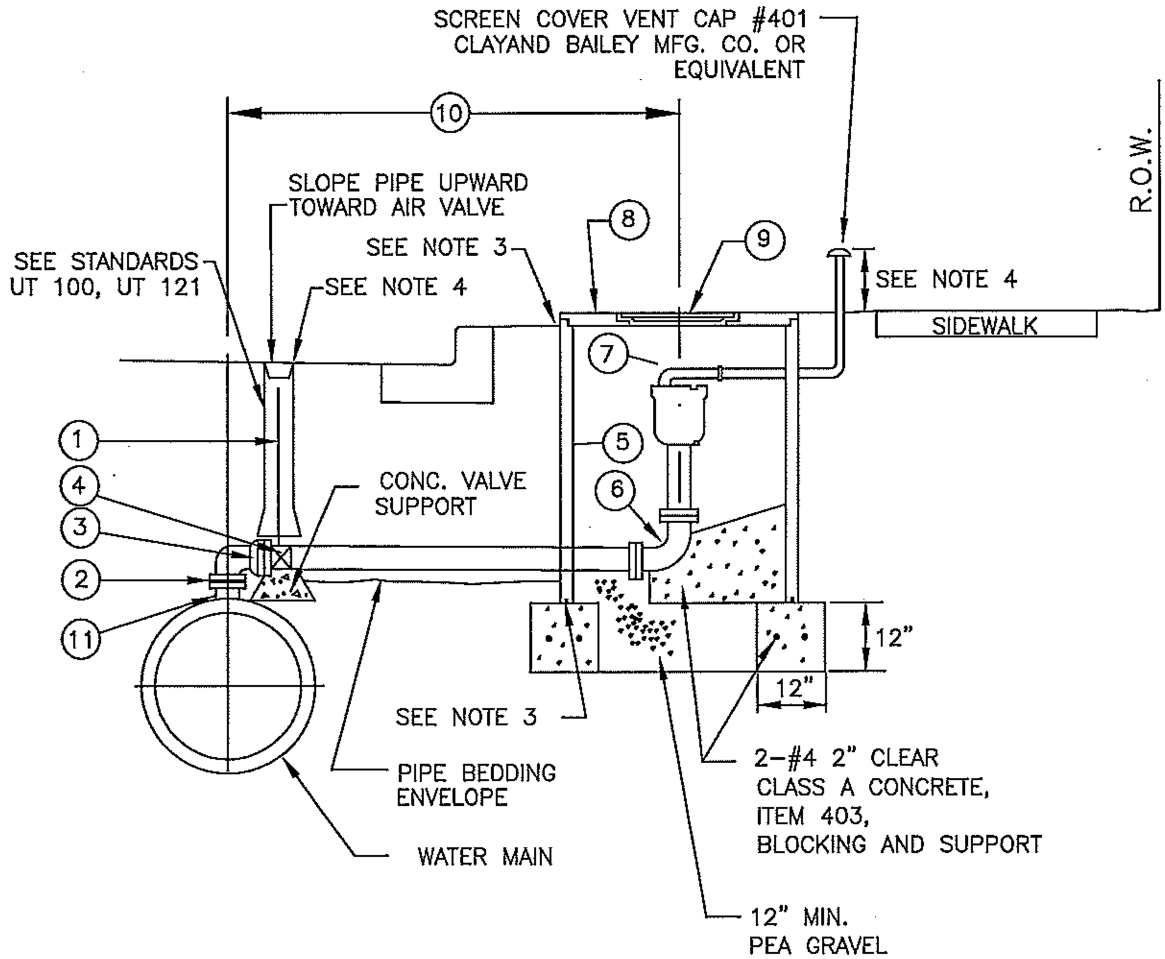


FLUSHING VALVE DETAIL

(FOR PERMANENT DEAD END LINES, USE 2" BALL VALVE – FORD OR EQUAL)

CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	FLUSHING VALVE DETAIL	UT 016



1. STEM EXTENSION
2. INSULATED FLANGE CONNECTION
3. 90' BEND (FLG X FLG)
4. GATE VALVE FLG X MJ
5. CLASS III R.C.P. MANHOLE 60" MIN. I.D.
6. 90' BEND (FLG. X FLG.)
7. COMBINATION AIR RELEASE VALVE WITH GOOSNECK
8. REINFORCED PRECAST CONCRETE LID (AASHTO H-20 LOADING)
9. RING AND 32" COVER
10. PER PLAN DIMENSION OR AS DETERMINED BY ENGINEER OR DESIGNATED REPRESENTATIVE
11. FLANGED OUTLET PER ANSI B16.1

CITY OF TAYLOR ★ FOUNDED 1876 ★	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			3" OR LARGER VENTED AIR / VACUUM VALVE INSTALLATION	UT 017 1 of 2

NOTES:

1. ON 10" AND LARGER TWO PIECE COMBINATION AIR VALVES, THE OUTLET PIPING OF THE SMALL VALVE SHALL BE VENTED WITHIN THE MANHOLE INTO THE SIDE OF THE LARGER VENT PIPE THAT GOES ABOVE GROUND.

2. AIR VENT PIPE 6" AND LARGER SHALL BE D.I. (CLASS 350 MIN.) PIPE FLANGE FITTINGS ORDERED SPECIAL WITH SHOP APPLIED KOPPER INERTOL RUST INHIBITIVE PRIMER 621, OR EQUAL, IN LIEU OF COAL TAR. EXTERIOR SURFACES OF ALL EXPOSED PIPE SHALL BE PAINTED WITH RUST-OLEUM ACRYLIC 5225 (SAFETY BLUE), OR EQUAL, PER COATING MANUFACTURER'S INSTRUCTIONS PRIOR TO INSTALLATION.

3. SEALANT SHALL BE $1\frac{1}{4}$" FLEXIBLE BUTYL RESIN SEALANT CS-102 AS MANUFACTURED BY CONCRETE SEALANTS, INC. OR EQUAL.

4. INSTALLATION OF VALVE CASING RING SHALL BE PER CITY OF TAYLOR STANDARD NO. UT 100 AND OR UT 121.

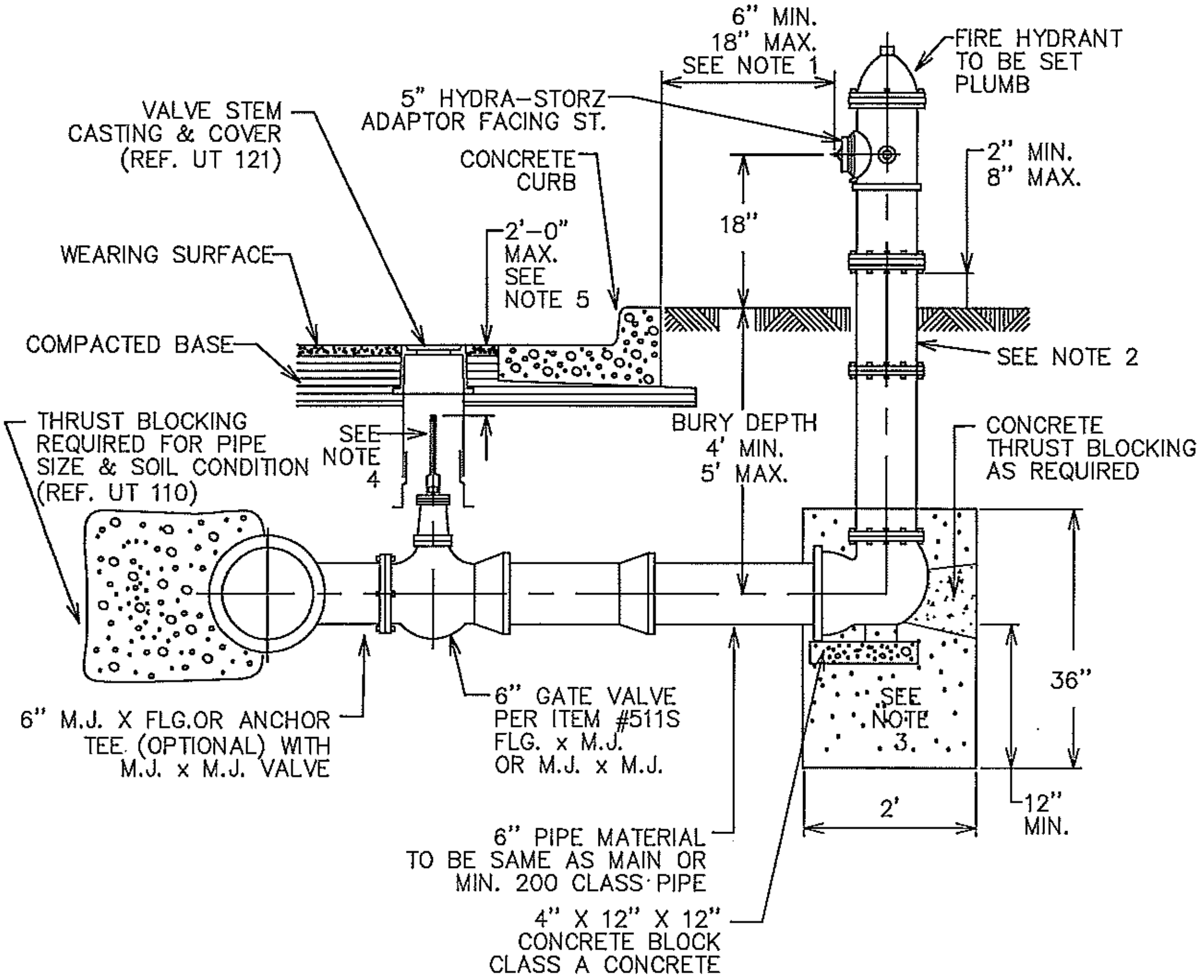
5. AIR VENT PIPE INSTALLATION SHALL BE AS NEAR AS PRACTICAL TO THE RIGHT-OF-WAY LINE.

6. CONCRETE MANHOLE PENETRATIONS SHALL BE CORE BIT DRILLED. VOID SHALL BE FILLED BY PRESSING SEAL GASKET COPR. PSX RESILIENT CONNECTOR MEETING ASTM C923 OR APPROVED EQUAL.

7. CROSS SECTIONAL AREA OF OPENING TO BE EQUAL TO OR GREATER THAN CROSS SECTIONAL AREA OF AIR VENT PIPE.

8. AIR/VACUUM VALVE SHALL BE INSTALLED IN A MANNER WHICH WILL ALLOW REMOVAL OF ASSEMBLY WITHOUT REMOVAL OF PRECAST CONCRETE LID.

AIR VALVE	GATE VALVE	VENT PIPE (MIN.)	M.H. DIA. (MIN.)
3"	3"	3"	5'
4"	4"	4"	6'
6"	6"	6"	6'
8"	8"	8"	6'
10"	10"	10"	7'
12"	12"	12"	7'



NOTES:

1. DIMENSIONS ARE APPLICABLE IN SPACE BETWEEN CURB AND SIDEWALK. WHERE WALK ABUTS CURB, AND IN PUBLIC OR COMMERCIAL AREAS, DIMENSION FROM BACK OF CURB SHALL BE 3' TO 6'. HYDRANTS ARE NOT TO BE PLACED IN SIDEWALK OR RAMP AREAS. SEE CITY OF TAYLOR STANDARD SPECIFICATIONS FOR LOCATION OF HYDRANT.

2. FOR BURY DEPTHS GREATER THAN 5', ONE BARREL EXTENSION NOT EXCEEDING 2' LENGTH SHALL BE INSTALLED DIRECTLY BELOW THE FIRE HYDRANT.

3. CRUSHED STONE OR GRAVEL SHALL BE PLACED AROUND THE BOTTOM OF THE HYDRANT FOR A RADIUS OF AT LEAST 12" AND EXTEND AT LEAST 12" ABOVE THE OUTLET. DO NOT BLOCK DRAIN HOLES.

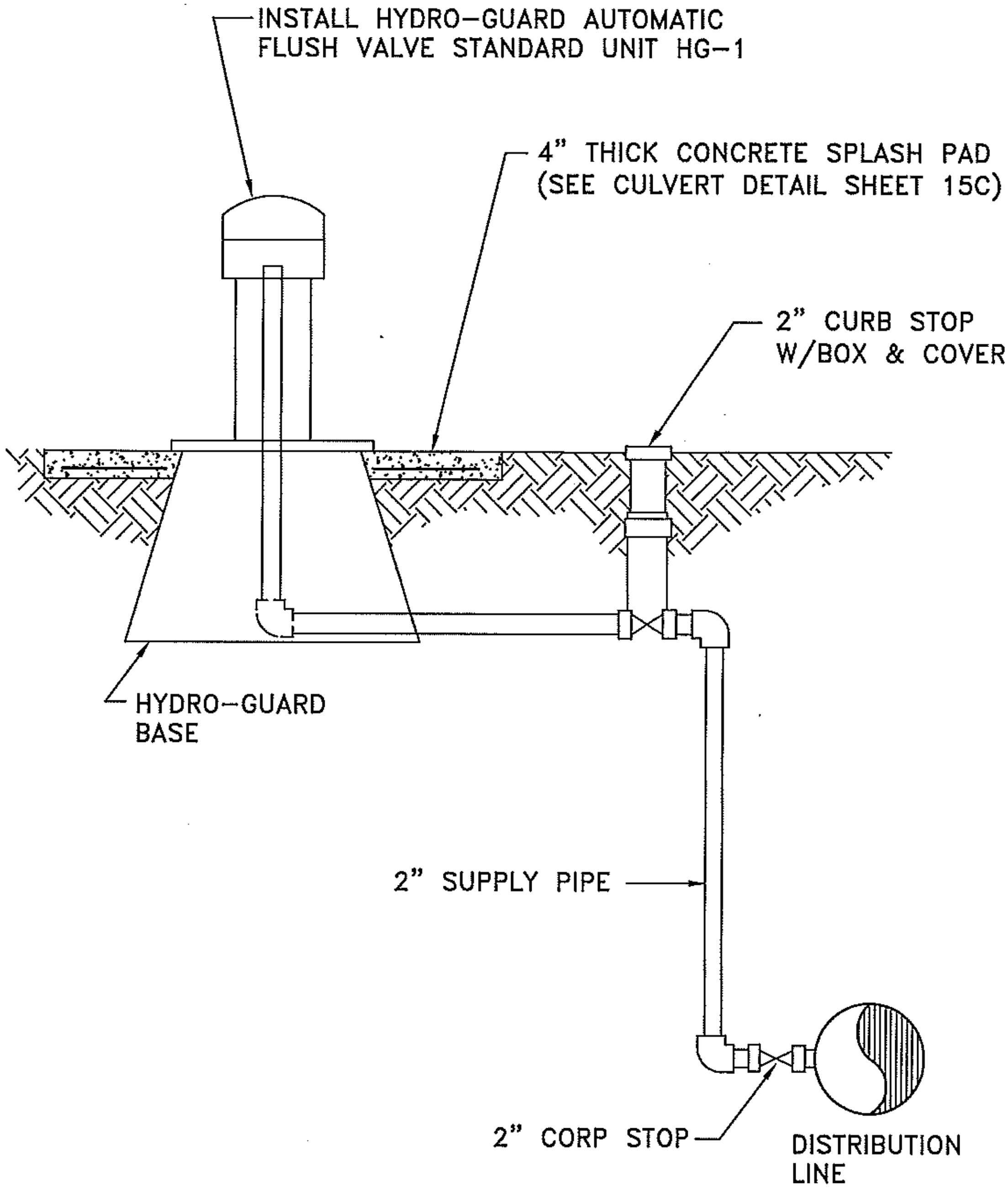
4. WELD SOCKET 2½" X 2" DEEP TO 1" SCH. 40 ROUND STEM EXTENSION, FITTED ON OPERATING NUT, SCH. 80 FOR LENGTHS OVER 10'.

5. VALVE EXTENSIONS ARE REQUIRED ON ALL VALVES THAT EXCEED 3' DEEP FROM FINISHED GRADE. VALVE EXTENSIONS SHALL BE PLACED SUCH THAT THE EXTENSION NUT IS BETWEEN 18" & 24" FROM FINISHED GRADE.

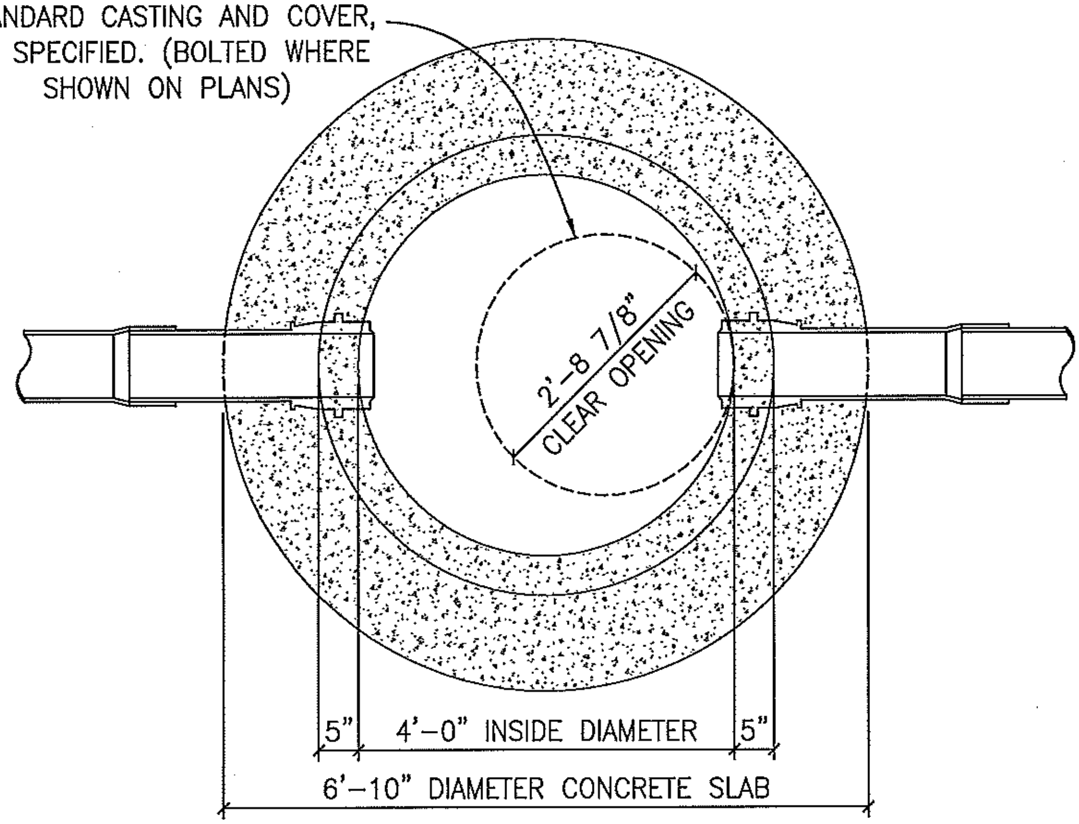
6. HYDRANTS ARE TO BE PAINTED BY MANUFACTURER WITH "KEM-LUSTER" VERMILLION RED.

7. HYDRANTS ARE TO BE MUELLER "CENTURION" OR EQUIVALENT, CAPS AND CHAINS ARE NOT TO BE SUPPLIED WITH HYDRANTS.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STANDARD FIRE HYDRANT	UT 018



	APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CITY OF TAYLOR FOUNDED 1876	CS	JULY 2009	AUTOMATIC FLUSHING VALVE	UT 019



MANHOLE PLAN

CITY OF TAYLOR NOTES:

MANHOLE DETAILS SHALL REFLECT THE CITY'S MINIMUM SPECIFICATIONS, AS STATED BELOW:

A. ALL MANHOLES SHALL BE 48" I.D., R.C.P., CLASS III, WITH RUBBER O-RING GASKET JOINTS CONFORMING TO ASTM C478, C433 AND C76.

B. ALL MANHOLES SHALL HAVE WATER-TIGHT FRAME AND COVER, WITH A MINIMUM 36" CLEAR OPENING, AS MANUFACTURED BY EAST JORDAN IRON WORKS (AS PER DETAIL # WW-07) OR APPROVED EQUAL.

C. ALL MANHOLES SHALL BE CONCRETE WITH CAST IRON FRAME AND COVER.

D. ALL MANHOLES SHALL HAVE AN ECCENTRIC CONE.

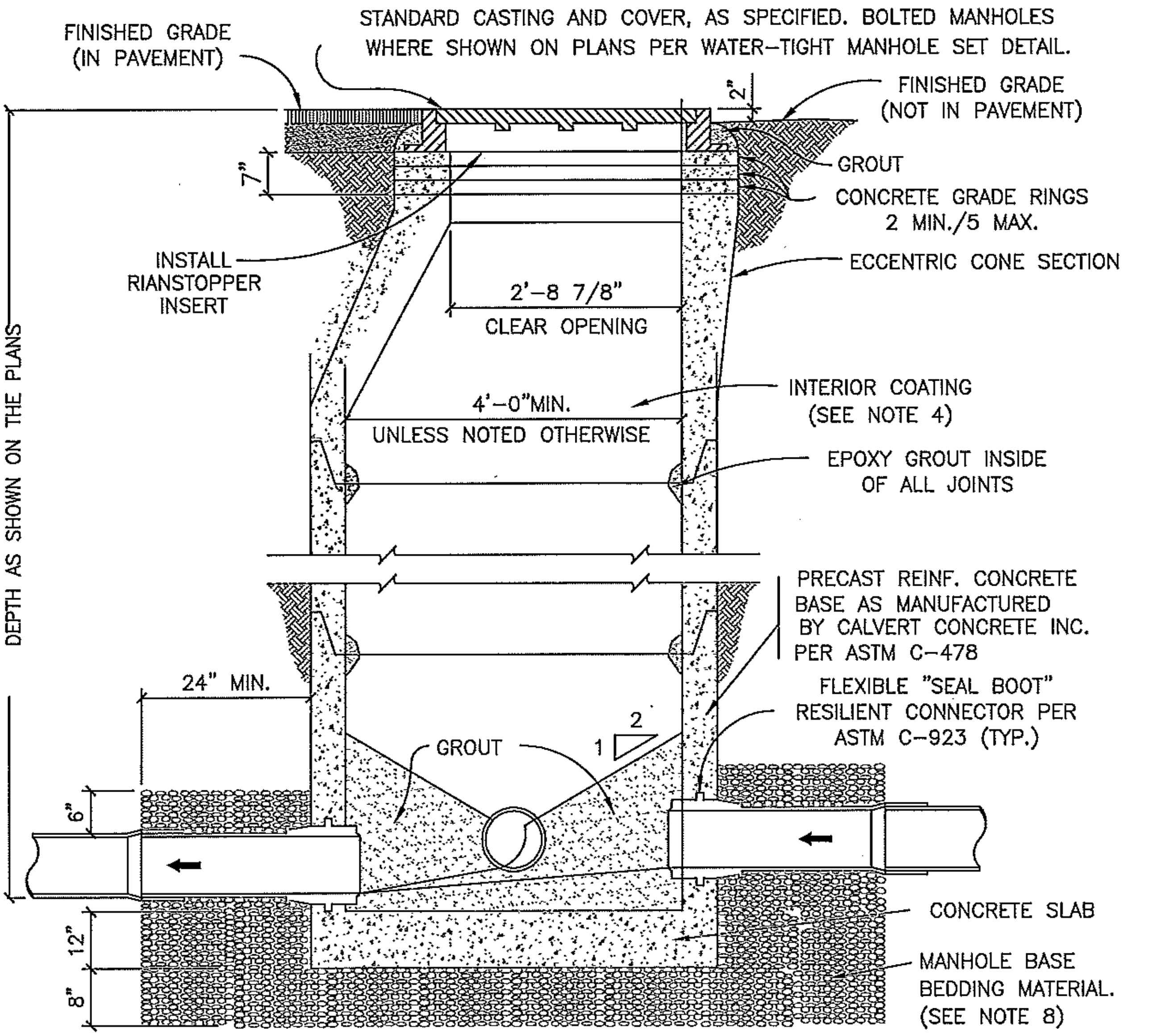
E. MANHOLES MAY HAVE A FLAT LID, IF APPROVED BY CITY OF TAYLOR, BEING 12" THICK WITH A MINIMUM 30" OPENING, AS MANUFACTURED BY CALVERT CONCRETE OR APPROVED EQUAL M.F.G. CONFORMING TO ASTM C478, 5000 P.S.I. CONCRETE, TRAFFIC BEARING, AND O-RING JOINT CONFORMING TO ASTM C443.

F. INVERTS AND FLEXIBLE SEAL BOOTS, PER ASTM C-923, SHALL BE CAST INTO BASE SECTION.

G. MINIMUM DROP BETWEEN INVERTS SHALL BE ONE-TENTH OF A FOOT (0.1').

H. TWO (2") INCH GRADE RINGS WITH AN I.D. TO MATCH FRAMES CLEAR OPENING, MINIMUM OF TWO (2), MAXIMUM OF FIVE (5) GRADE RINGS REQUIRED.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STANDARD MANHOLE - PLAN	UT 200

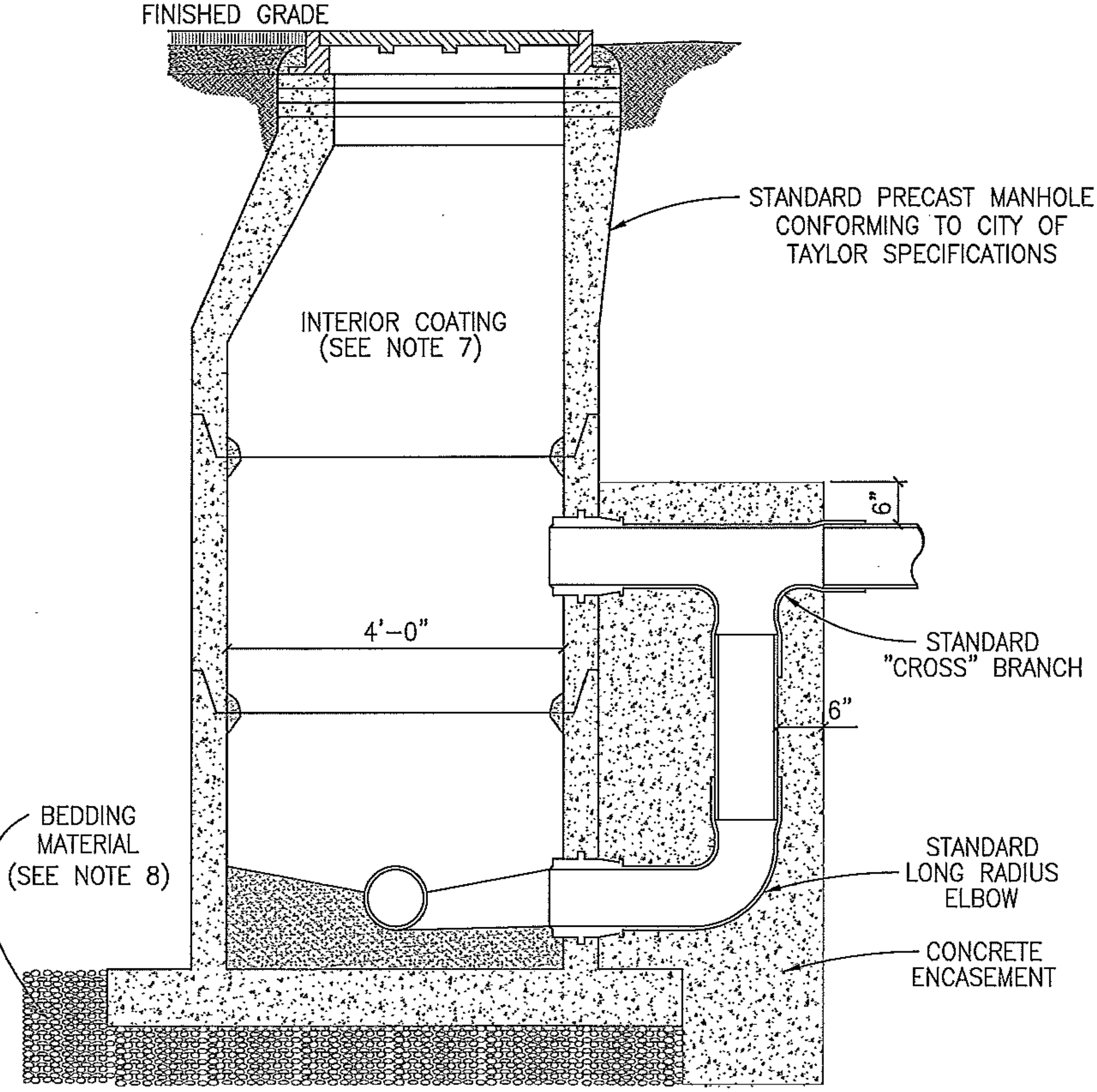


NOTES:

1. MANHOLES SHALL BE PRECAST ASTM C-478 BELL AND SPIGOT WITH "O" RING JOINTS.
2. SEE PLANS AND MANHOLE SCHEDULE, FOR MANHOLE SIZE, LOCATION, CONFIGURATION, TYPE OF TOP SECTION, VENTING REQUIREMENTS, PIPE SIZE AND TYPES.
3. SEE SPECIFICATIONS ON MATERIALS AND CONSTRUCTION.
4. AN 80 MIL COAT OF RAVEN LINING SYSTEMS, RAVEN 405 ULTRA HIGH BUILD EPOXY COATING, OR APPROVED EQUAL, TO BE APPLIED TO ENTIRE INTERIOR OF EACH WASTEWATER MANHOLE AND UNDERSIDE OF FLAT TOPS.
5. ALL MANHOLE COVERS SHALL BE BOLTED AND GASKETTED WHEN MANHOLES ARE LOCATED OUT FROM PAVEMENT.
6. MANHOLES TO BE VENTED ARE IDENTIFIED ON MANHOLE SCHEDULE. REFERENCE MANHOLE VENT DETAIL.
7. MANHOLES ARE TO BE DESIGNED TO RESIST LATERAL AND VERTICAL SOIL FORCES RESULTING FROM MANHOLE DEPTH. ADDITIONALLY, MANHOLES LOCATED IN PAVEMENT TO BE DESIGNED FOR HS-20 TRAFFIC LOADS.
8. MANHOLE BASE BEDDING MATERIAL SPECS. FOR 3/4" WASHED GRAVEL:
   SIEVE SIZE 2", PERCENT (%) RETAINED 0
   SIEVE SIZE 1 1/2", % RETAINED 0-10
   SIEVE SIZE 1", % RETAINED 45-80
   SIEVE SIZE 3/4", % RETAINED 85-100
   SIEVE SIZE 3/8", % RETAINED 95-100

CITY OF TAYLOR ★ FOUNDED 1876 ★

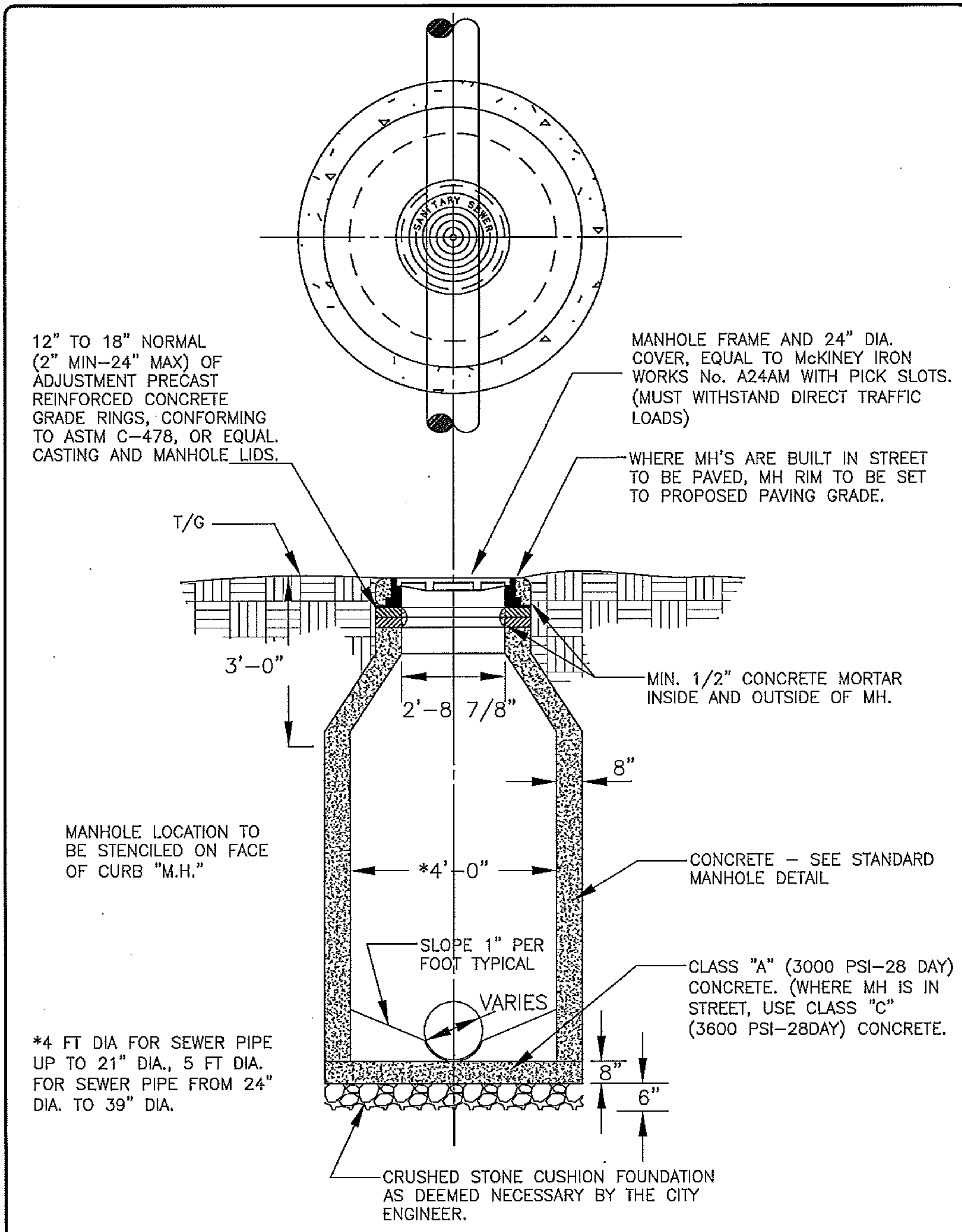
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD MANHOLE - SECTION	UT 201



NOTES:

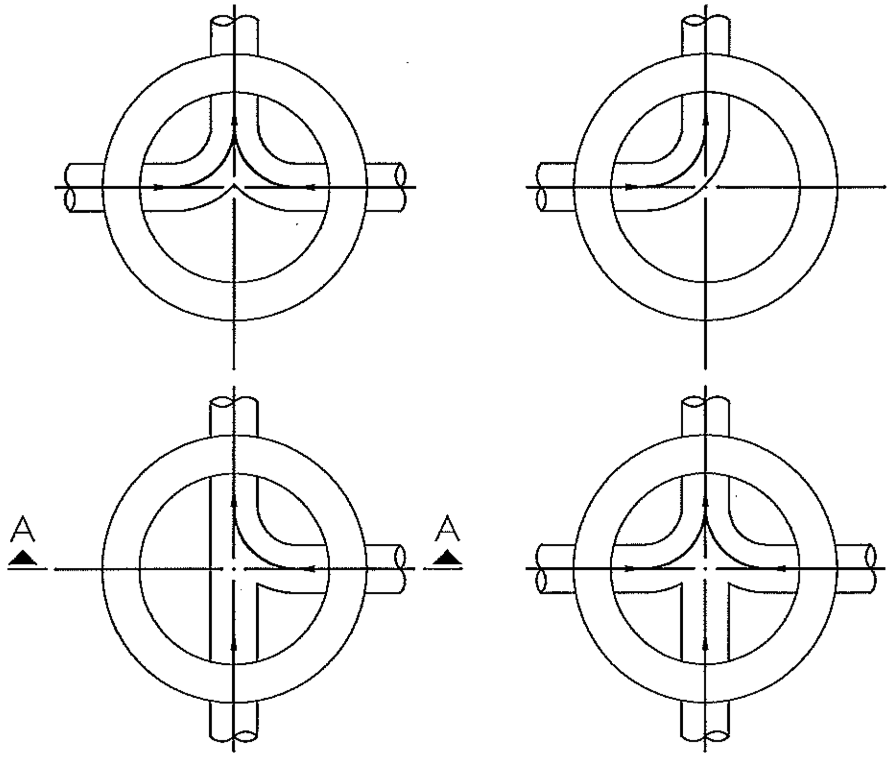
1. CONCRETE ENCASEMENT FOR DROP CONNECTION TO BE POURED INTEGRALLY WITH BOTH MANHOLE SLAB AND WALL.
2. DROP CONNECTIONS SHALL BE REQUIRED WHENEVER AN INFLUENT SEWER IS LOCATED TWO FEET (2') OR MORE ABOVE THE MAIN INVERT CHANNEL.
3. A FLOW CHANNEL SHALL BE CONSTRUCTED INSIDE MANHOLE TO DIRECT INFLUENT INTO FLOW STREAM.
4. WHEN P.V.C. IS USED IN SANITARY SEWER LINES, SOLVENT TYPE JOINT P.V.C. FITTINGS MAY BE UTILIZED IN THE DROP ASSEMBLY ONLY.
5. MINIMUM PIPE SIZE FOR DROP IS EIGHT INCHES (8").
6. SEE STANDARD MANHOLE DETAIL FOR ADDITIONAL REQUIREMENTS.
7. AN 80 MIL COAT OF RAVEN LINING SYSTEMS, RAVEN 405 ULTRA HIGH BUILD EPOXY COATING, OR APPROVED EQUAL, TO BE APPLIED TO ENTIRE INTERIOR OF EACH WASTEWATER MANHOLE AND UNDERSIDE OF FLAT TOPS.
8. MANHOLE BASE BEDDING MATERIAL SPECS. FOR 3/4" WASHED GRAVEL:
   SIEVE SIZE 2", PERCENT (%) RETAINED 0
   SIEVE SIZE 1 1/2", % RETAINED 0–10
   SIEVE SIZE 1", % RETAINED 45–80
   SIEVE SIZE 3/4", % RETAINED 85–100
   SIEVE SIZE 3/8", % RETAINED 95–100

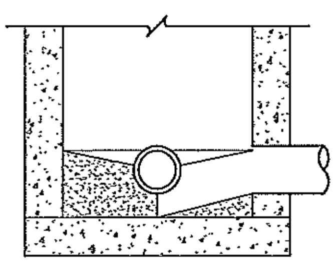
CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			DROP CONNECTION PRECAST MANHOLE TYPE "A"	UT 202



CITY OF TAYLOR ★ FOUNDED 1876 ★

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD CAST-IN-PLACE MANHOLE	UT 203



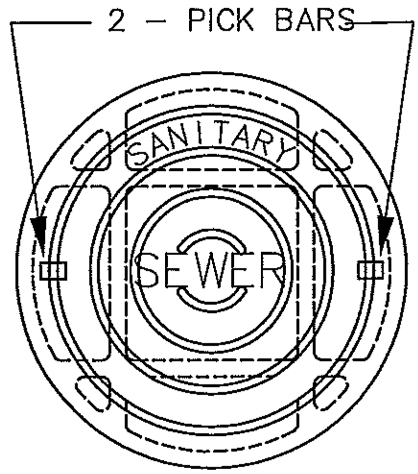


SECTION "A–A"

NOTES:

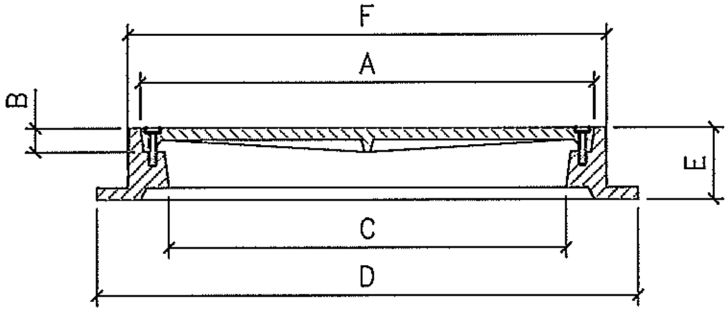
1. INVERT CHANNELS TO BE CONSTRUCTED FOR SMOOTH FLOW WITH NO OBSTRUCTIONS.
2. SPILLWAYS SHALL BE CONSTRUCTED BETWEEN PIPES WITH DIFFERENT INVERT ELEVATIONS PROVIDING FOR SMOOTH FLOW.
3. CHANNELS FOR FUTURE CONSTRUCTIONS (STUBS) SHALL BE CONSTRUCTED, FILLED WITH SAND, AND COVERED WITH 1" OF MORTAR.
4. SLOPE MANHOLE ITSELF WITH A 1:2 SLOPE FROM MANHOLE WALL TO CHANNEL.
5. INVERT SHALL BE A MINIMUM OF 1/2 THE DIAMETER OF THE LARGEST PIPE OR 4" DEEP.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			FLOW PATTERNS FOR INVERT CHANNELS	UT 204



VULCAN #VM–42 OR
APPROVED EQUAL

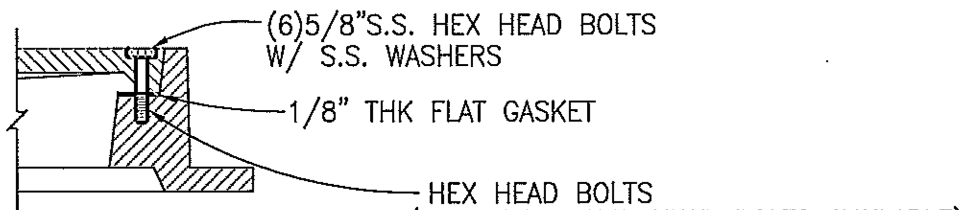
NOTE:
LID SHALL HAVE TWO (2)
TYPE 4 PICK BAR



PLEASE SPECIFY TOP OR BOTTOM FLANGE WHEN ORDERING.
FOR TOP FLANGE ORDER No. V–1800–5 (East Jordan Iron Works, inc.)
FOR BOTTOM FLANGE ORDER No. V–1600–5 (East Jordan Iron Works, inc.)

THE WATER–TIGHT MANHOLE SETS (V–2600–5) FEATURE SIX STAINLESS STEEL BOLTS IN COUNTERSUNK POCKETS AND A SEALING FLAT GASKET IN THE RING SET.

BOLTING PADS REDUCE THE STANDARD CLEAR OPENING BY TWO TO THREE INCHES.

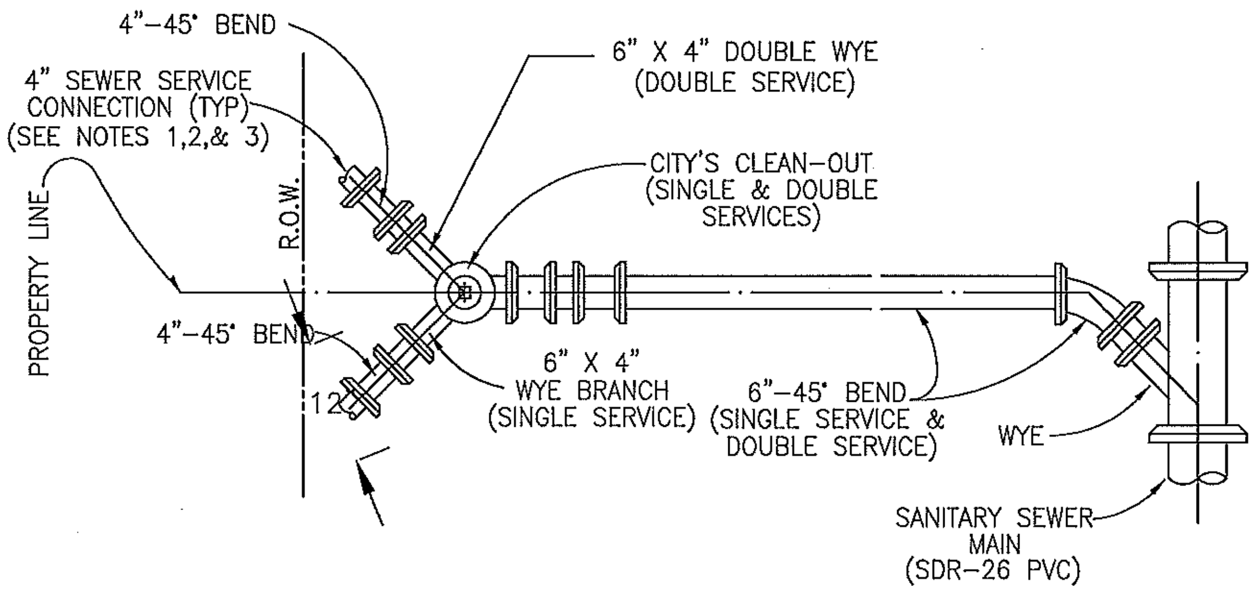


WATER–TIGHT DETAIL

	DIMENSIONS						COVER		RING		SET
	A	B	C	D	E	F	CASTING	WEIGHT	CASTING	WEIGHT	WEIGHT
V–1600–5	38	2	36	46	6	40	41600523	365 LBS	41600510	320 LBS	685 LBS
V–1800–5	38	2	36	46	6	40	41600523	365 LBS	41600510	320 LBS	685 LBS
V–2600–5	38	2	36	46	6	40	42600523	365 LBS	41600511	320 LBS	685 LBS

CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD WASTEWATER MANHOLE SET	UT 205

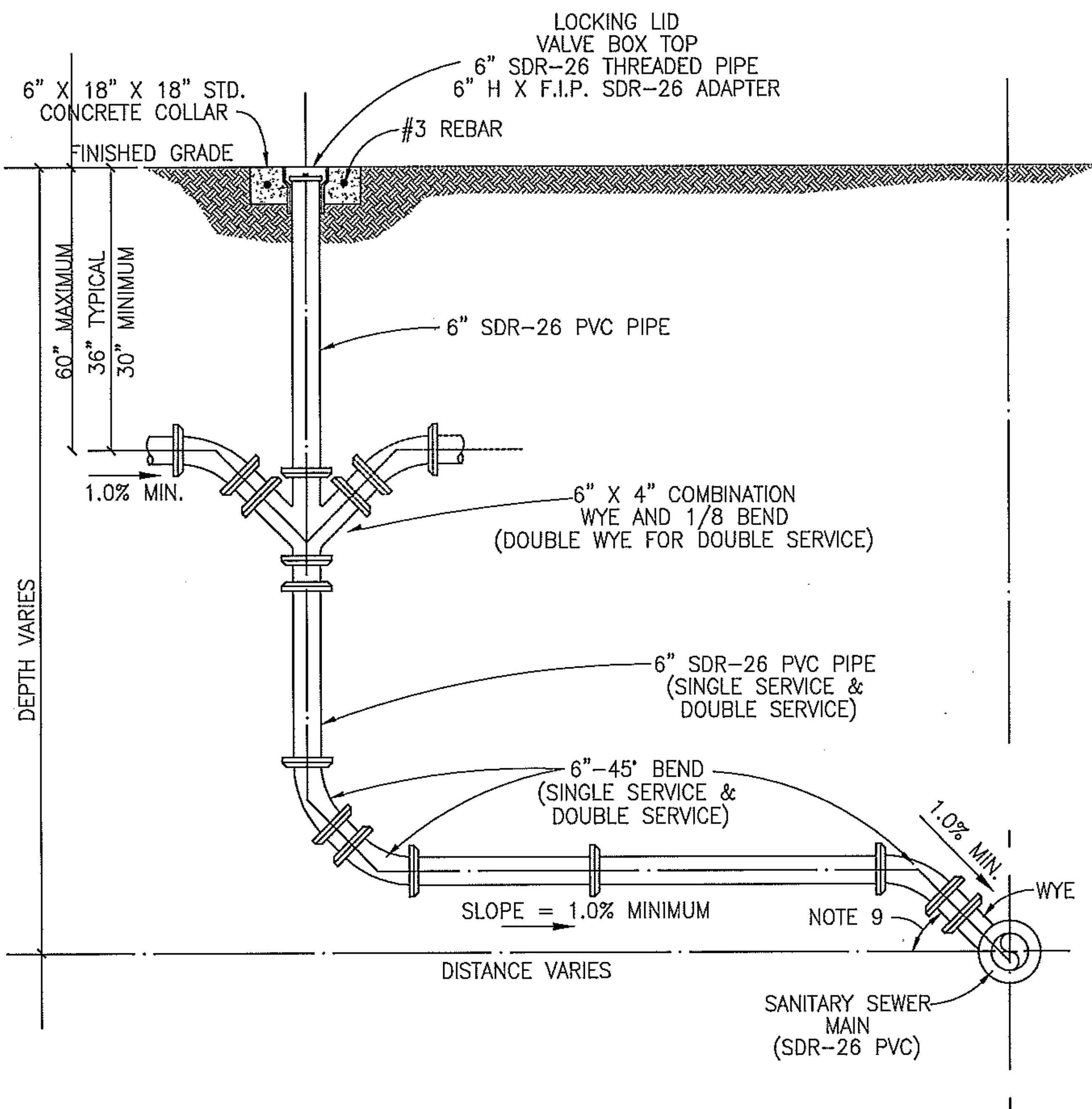


PLAN

NOTES:

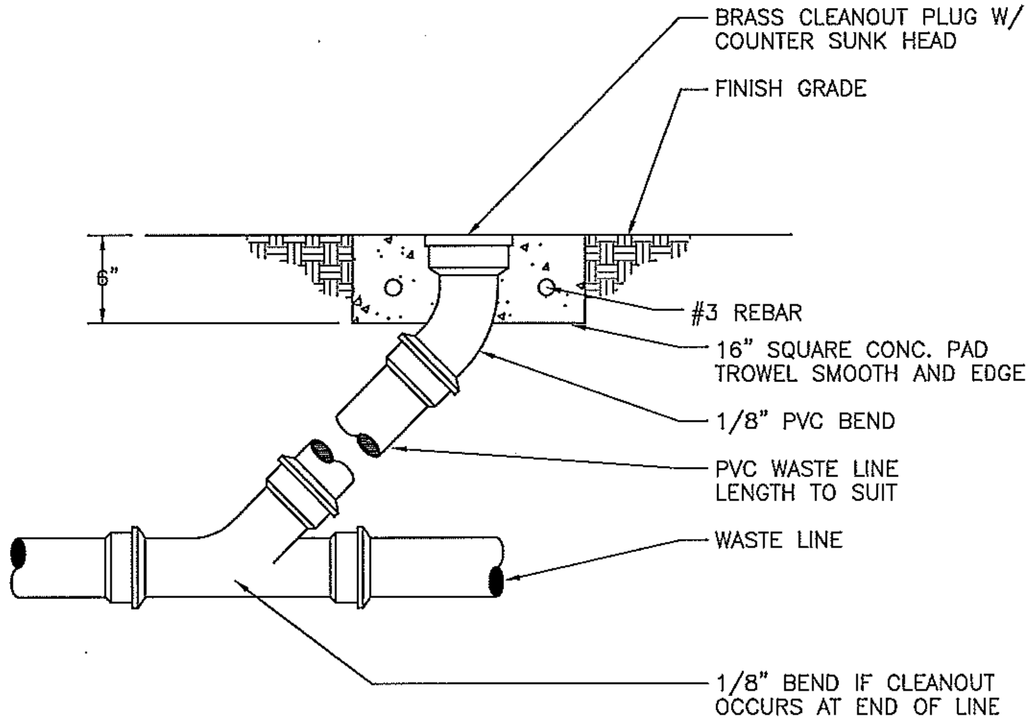
1. FOR INSTALLATION WITHIN UTILITY EASEMENTS, SERVICE CONNECTION RISERS MAY BE LOCATED INSIDE THE PROPERTY LINE.
2. ~~THE CLEAN–OUT SHALL BE EXTENDED 12" ABOVE FINISH GRADE.~~
3. EACH SERVICE CONNECTION SHALL BE PLUGGED WATER–TIGHT WITH AN APPROVED CAP OR PLUG.
4. CONNECT YARD LINE TO SERVICE LINE WITH RIGID, SOLVENT–WELDED PVC TO PVC ADAPTER.
5. SOLIDLY TAMP BACKFILL AT LEAST ONE FOOT (1'–0") ABOVE TOP OF PIPE. SERVICES UNDER PAVED AREAS SHALL BE BACKFILLED TO THE SAME SPECIFICATIONS AS SHOWN ON PAVEMENT REPLACEMENT DETAIL.
6. CONTRACTOR SHALL MARK ON A CLEAN SET OF PLANS THE FINAL STATIONING OR DISTANCE AND DIRECTION FROM MANHOLE TO EACH SERVICE LATERAL AND GIVE TO ENGINEER FOR RECORD DRAWING PURPOSES.
7. ANY DEVIATION FROM THESE METHODS MUST BE APPROVED BY THE CITY ENGINEERING DEPARTMENT.
8. SERVICE LINE MATERIAL SHALL BE P.V.C., SDR–26.
9. SEWER SERVICE SLOPE TO BE 45° OFF CENTERLINE OF MAIN.

CITY OF TAYLOR · FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			SEWER SERVICE CONNECTION PLAN VIEW	UT 206



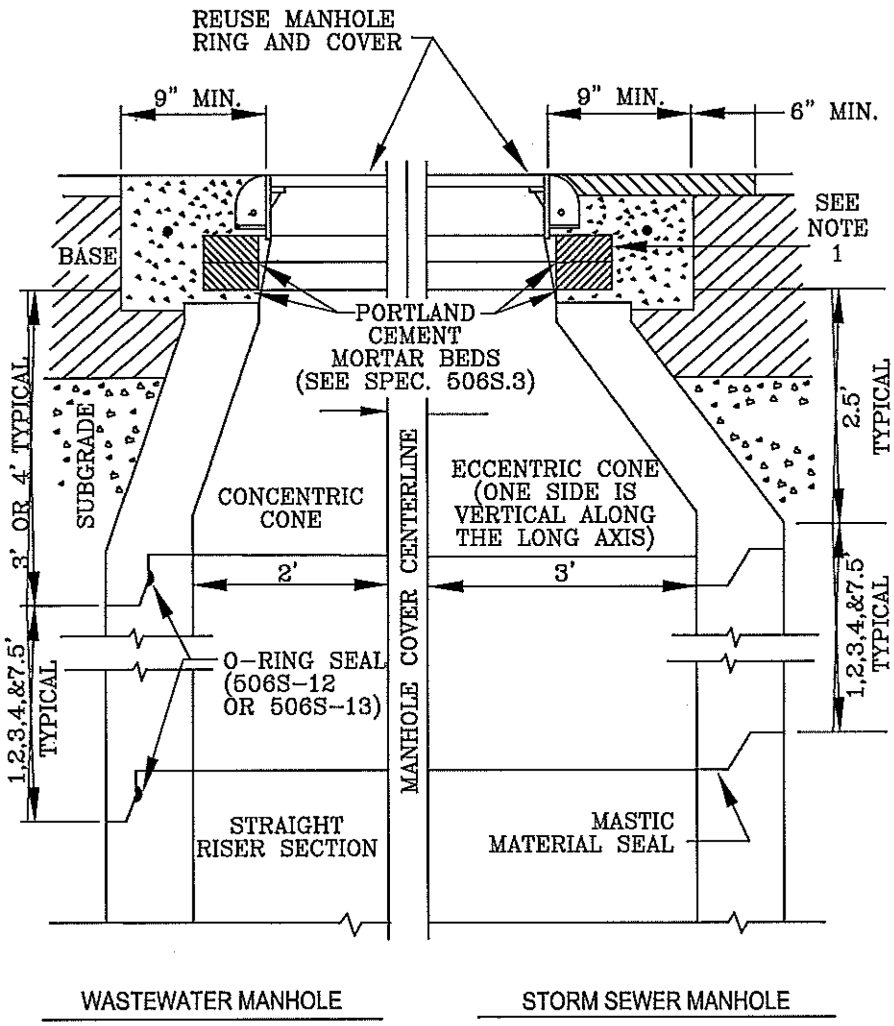
SECTION

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			SEWER SERVICE CONNECTIONS SECTION VIEW	UT 207



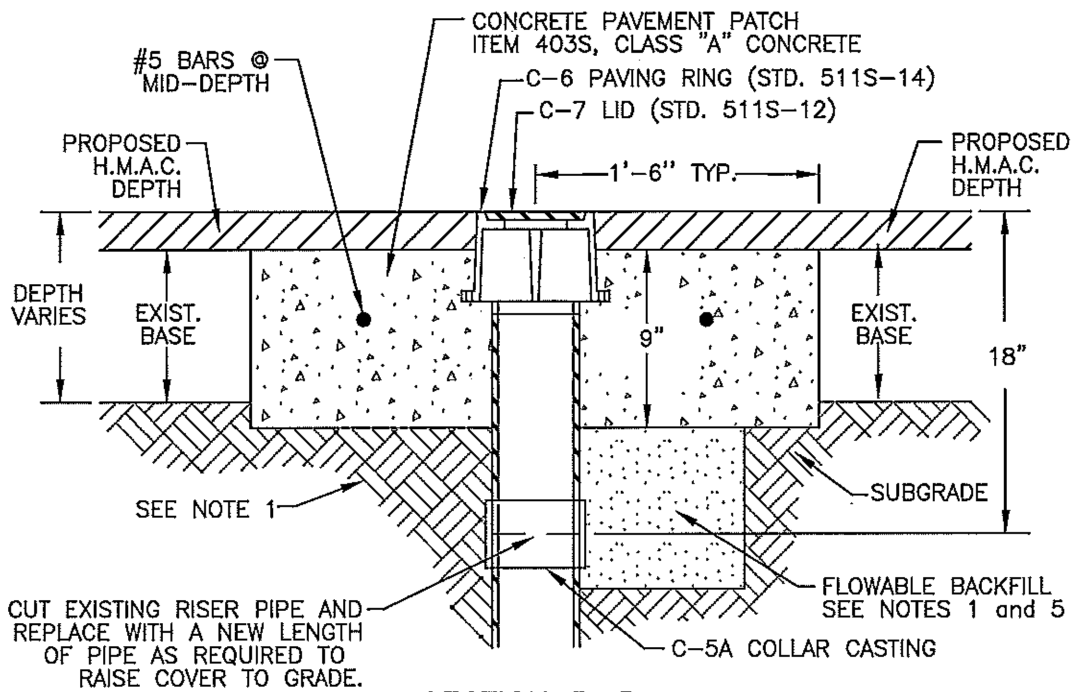
CITY OF TAYLOR
FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	SANITARY SEWER CLEANOUT	UT 208

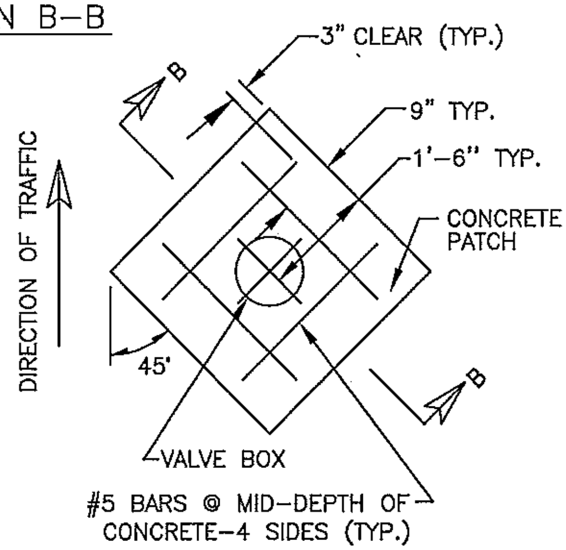


1. SEE "MINOR MANHOLE ADJUSTMENTS" STANDARD 506S-4 FOR CLARITY.
2. MANHOLE SECTIONS TEMPORARILY REMOVED FOR ROADWAY CONSTRUCTION MAY BE REUSED ONLY WITH THE WRITTEN APPROVAL OF THE INSPECTOR. O-RINGS SHALL NOT BE REUSED.
3. ANY COMBINATION OF REMOVING THE CONCRETE RINGS, AND / OR THE MANHOLE CONE, AND/OR THE STRAIGHT RISER SECTION OF THE MANHOLE SHALL BE ACCEPTABLE TO TEMPORARILY LOWER THE MANHOLE GRADE FOR ROADWAY RECONSTRUCTION.
4. WHILE THE MANHOLE IS TEMPORARILY LOWERED, A SHEET OF STEEL SUITABLE TO SUPPORT ALL IMPOSED LOADS SHALL BE USED TO COVER THE OPENING. FOR WASTEWATER MANHOLES, THE STEEL PLATE SHALL BE SET IN MORTAR TO PREVENT LEAKAGE.
5. SUBGRADE AND BASE MATERIALS SHALL BE COMPACTED TO 95% AND 100% DENSITIES, RESPECTIVELY, COMPACTION SHALL BE BY MECHANICAL TAMPING TO THE DENSITIES SPECIFIED.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			MAJOR MANHOLE ADJUSTMENT	UT 209



SECTION B-B

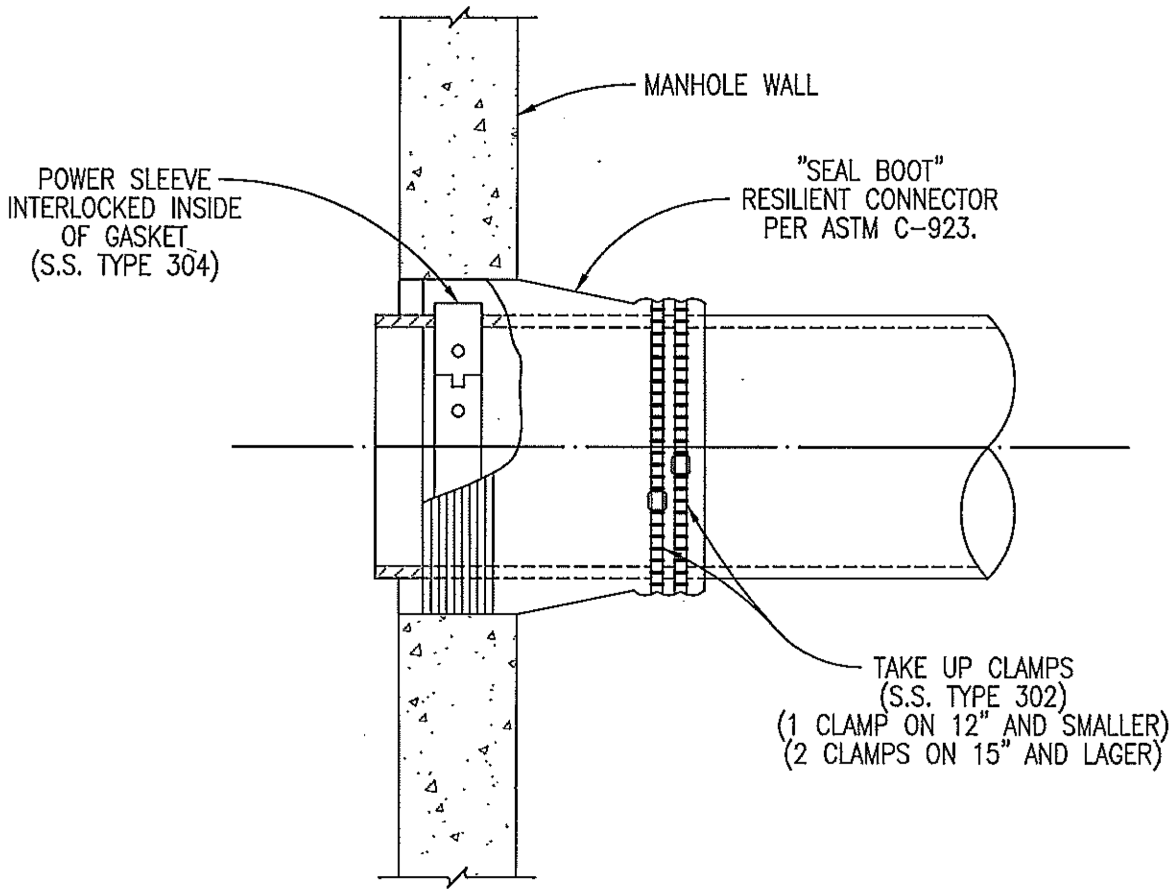


PLAN VIEW

NOTES:

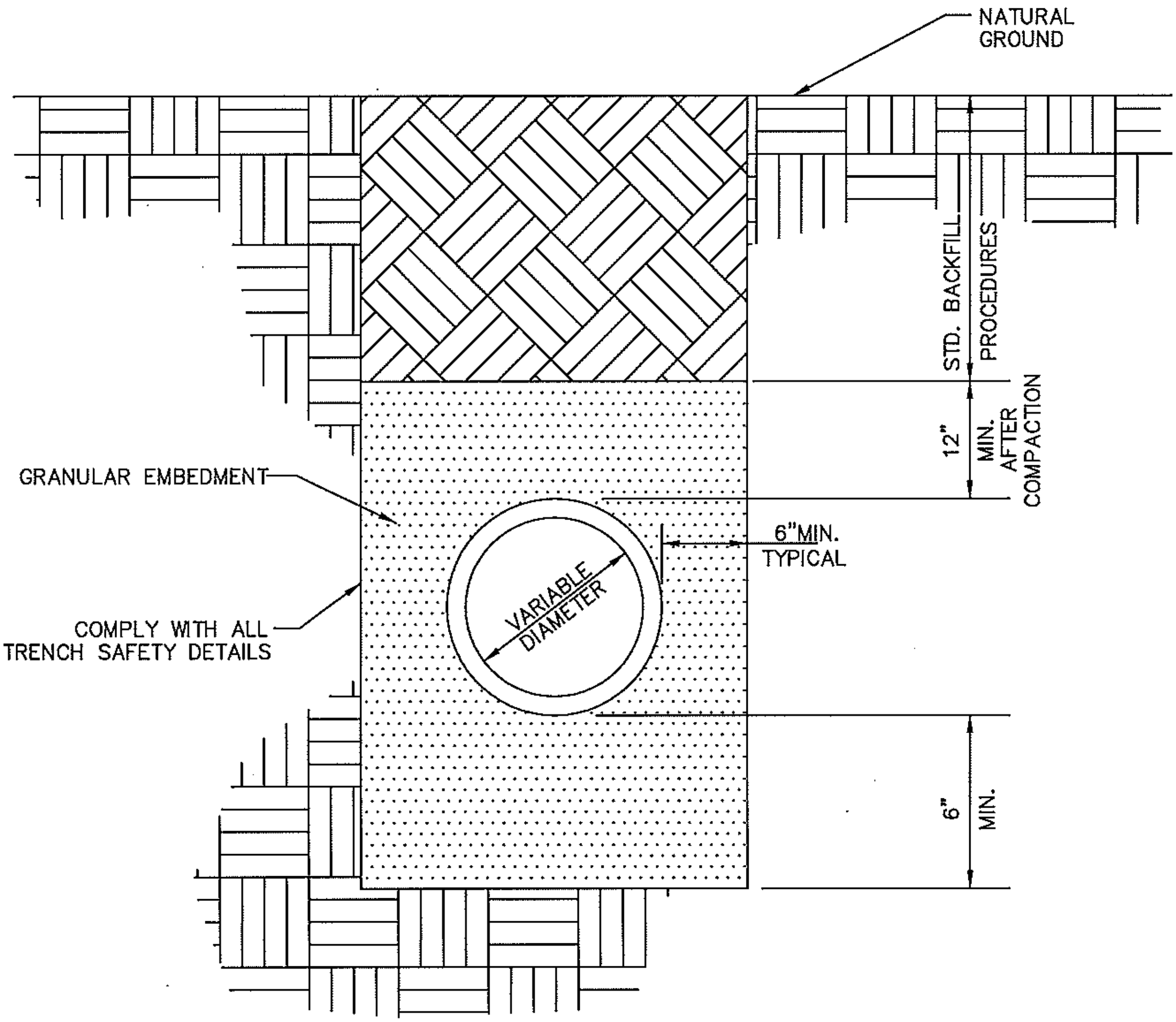
1. SUBGRADE SHALL BE COMPACTED AS PER ITEM 201S, SUBGRADE PREPARATION.
2. VALVE CASTINGS SHALL BE ADJUSTED TO GRADE AFTER FINAL LIFT OF OVERLAY IS IN PLACE.
3. CLEAN VALVE BOX OF ALL DEBRIS DOWN TO THE BASE OF THE VALVE.
4. REMOVE EXISTING RISER PIPE DOWN 18" AND REPLACE TO THE NEW ELEVATION NEW PIPE AND A C-5A CASTING.
5. WHERE CAST IRON CASTINGS TO BE REMOVED REQUIRE EXCAVATION GREATER THAN 20" DEEP, CONTRACTOR MAY ELECT TO FILL EXCAVATION WITH CONTROLLED LOW STRENGTH MATERIAL (ITEM 402S) TO THE UNDERSIDE OF THE CONCRETE PAVEMENT PATCH IN LIEU OF COMPACTED BACKFILL.
6. REINFORCING STEEL SHALL MEET ITEM 406S, REINFORCING STEEL.

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			VALVE BOX ADJUSTMENT DETAIL	UT 210



CITY OF TAYLOR FOUNDED 1876

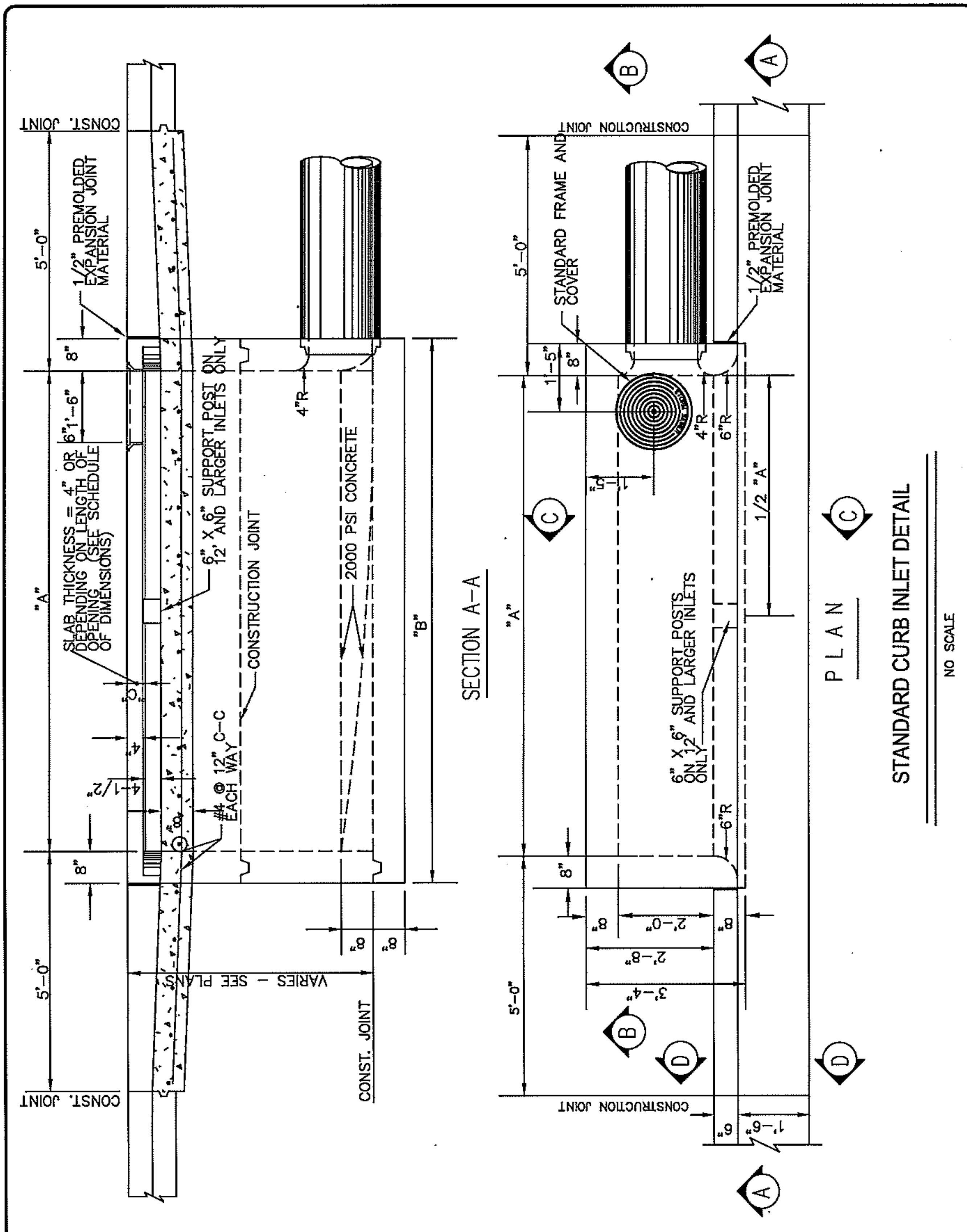
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	FLEXIBLE "SEAL BOOT" CONNECTOR	UT 211



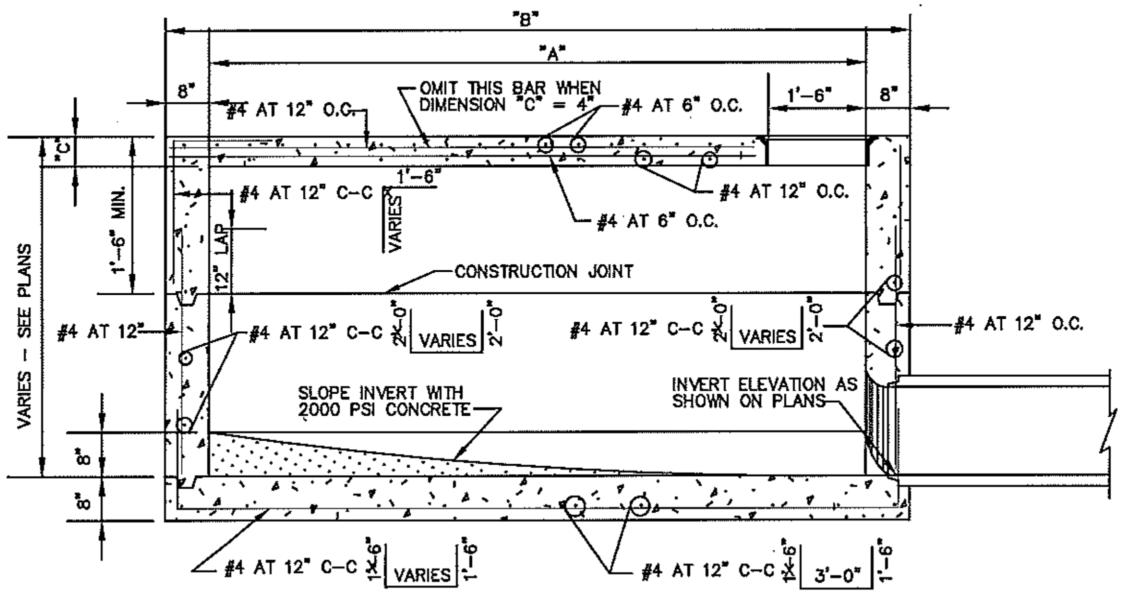
NOTE:

COST OF GRANULAR EMBEDMENT IS INCLUDED IN PRICE BID PER LINEAR FOOT OF SEWER PIPE.

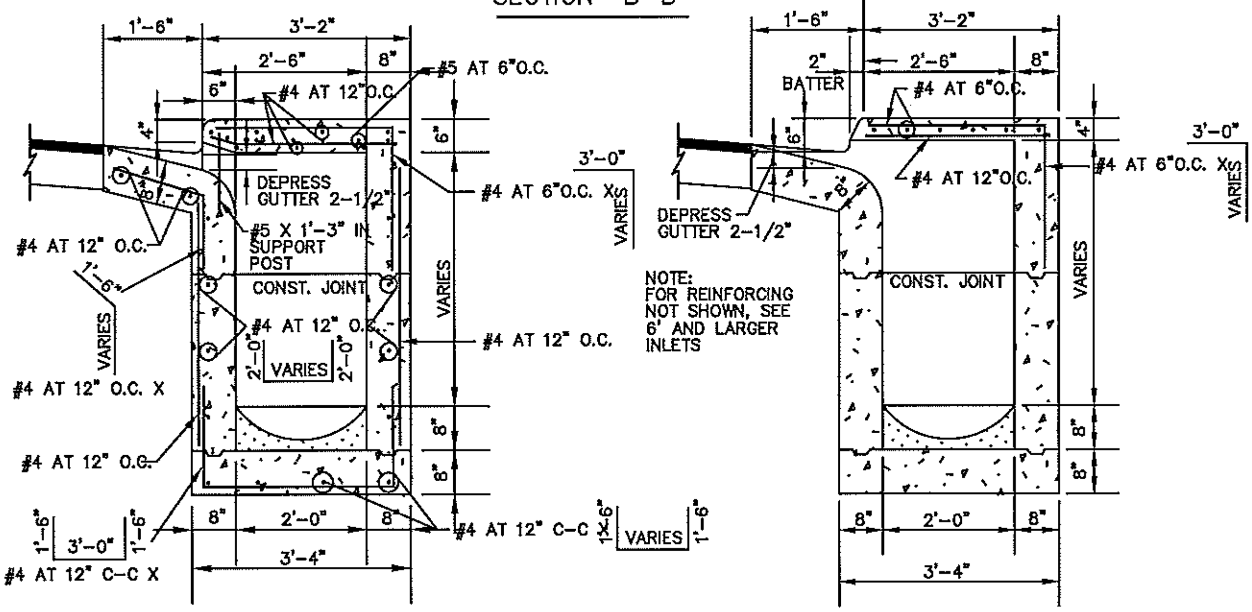
CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STORM DRAIN PIPE EMBEDMENT DETAIL	UT 300



APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
		STANDARD CURB INLET DETAIL	UT 301 1 of 2



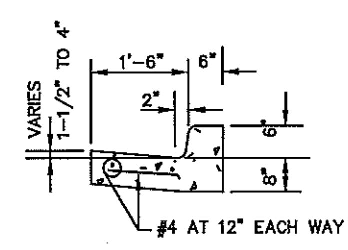
SECTION B-B



(6' AND LARGER INLETS) SECTIONS C-C (3'-5' INLETS)

NO SCALE

SCHEDULE OF DIMENSIONS		
OPENING "A"	OUTSIDE "B"	TOP SLAB "C"
3'-0"	4'-4"	4"
4'-0"	5'-4"	4"
5'-0"	6'-4"	4"
6'-0"	7'-4"	6"
8'-0"	9'-4"	6"
10'-0"	11'-4"	6"
12'-0"	13'-4"	6"
14'-0"	15'-4"	6"
AND LARGER	"A" + 16"	6"



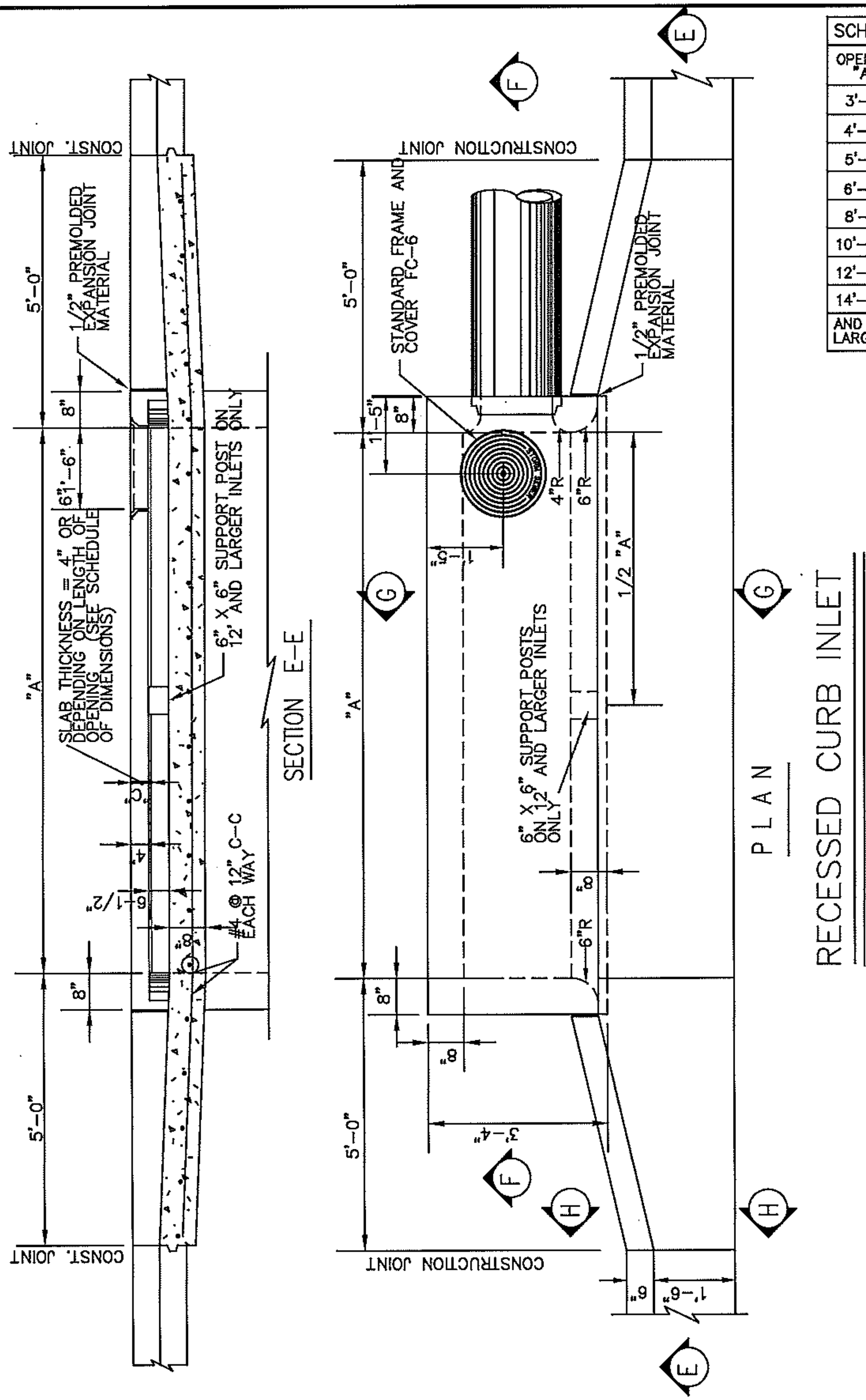
SECTION D-D

NO SCALE

CITY OF TAYLOR FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STANDARD CURB INLET DETAIL	UT 301
			2 of 2

SCHEDULE OF DIMENSIONS		
OPENING "A"	OUTSIDE "B"	TOP SLAB "C"
3'-0"	4'-4"	4"
4'-0"	5'-4"	4"
5'-0"	6'-4"	4"
6'-0"	7'-4"	6"
8'-0"	9'-4"	6"
10'-0"	11'-4"	6"
12'-0"	13'-4"	6"
14'-0"	15'-4"	6"
AND LARGER	"A" + 16"	6"



CITY OF TAYLOR FOUNDED 1876

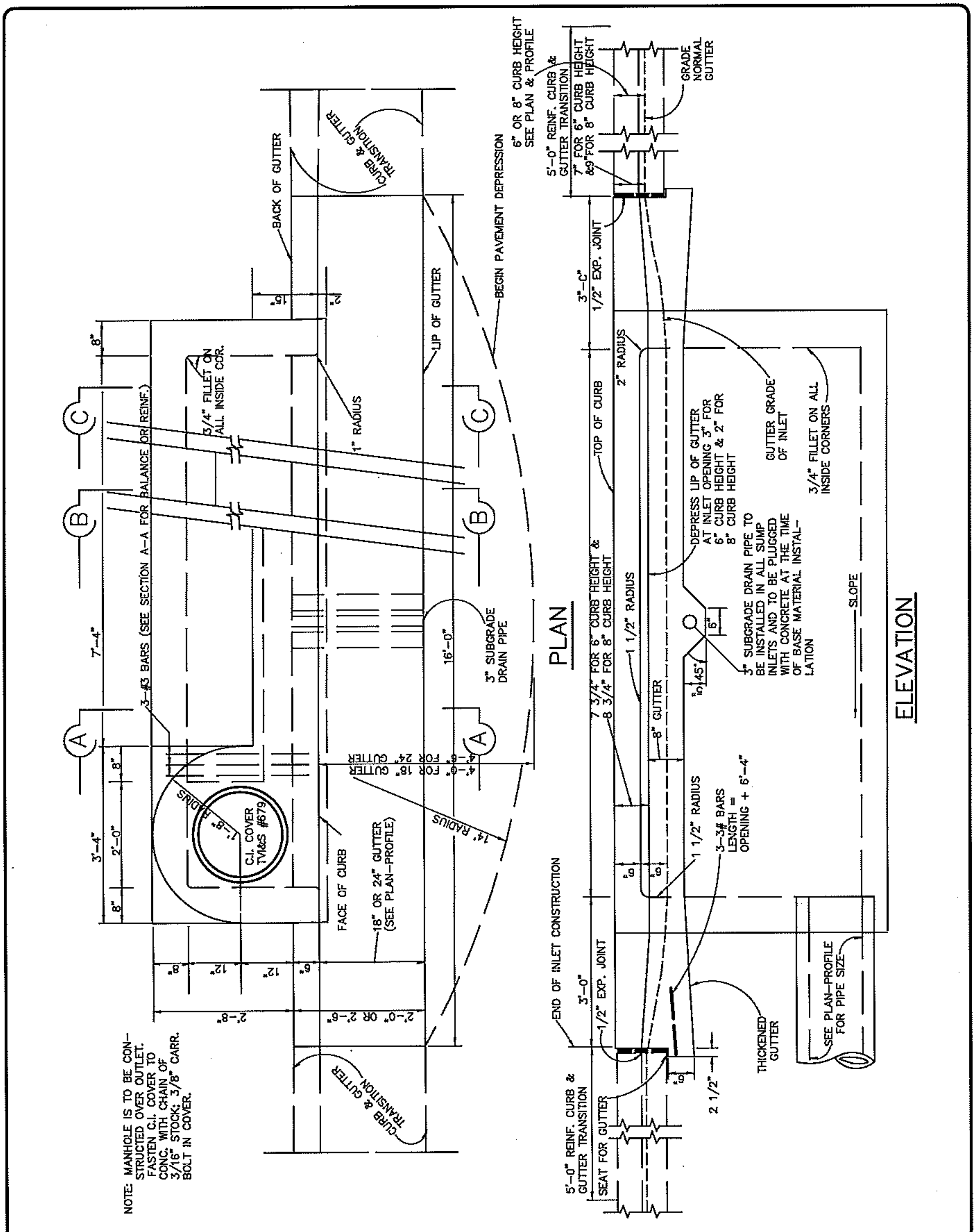
APPROVED BY:	DATE:
CS	JULY 2009

CITY OF TAYLOR
WILLIAMSON COUNTY, TEXAS
STANDARD DETAILS

RECESSED CURB INLET

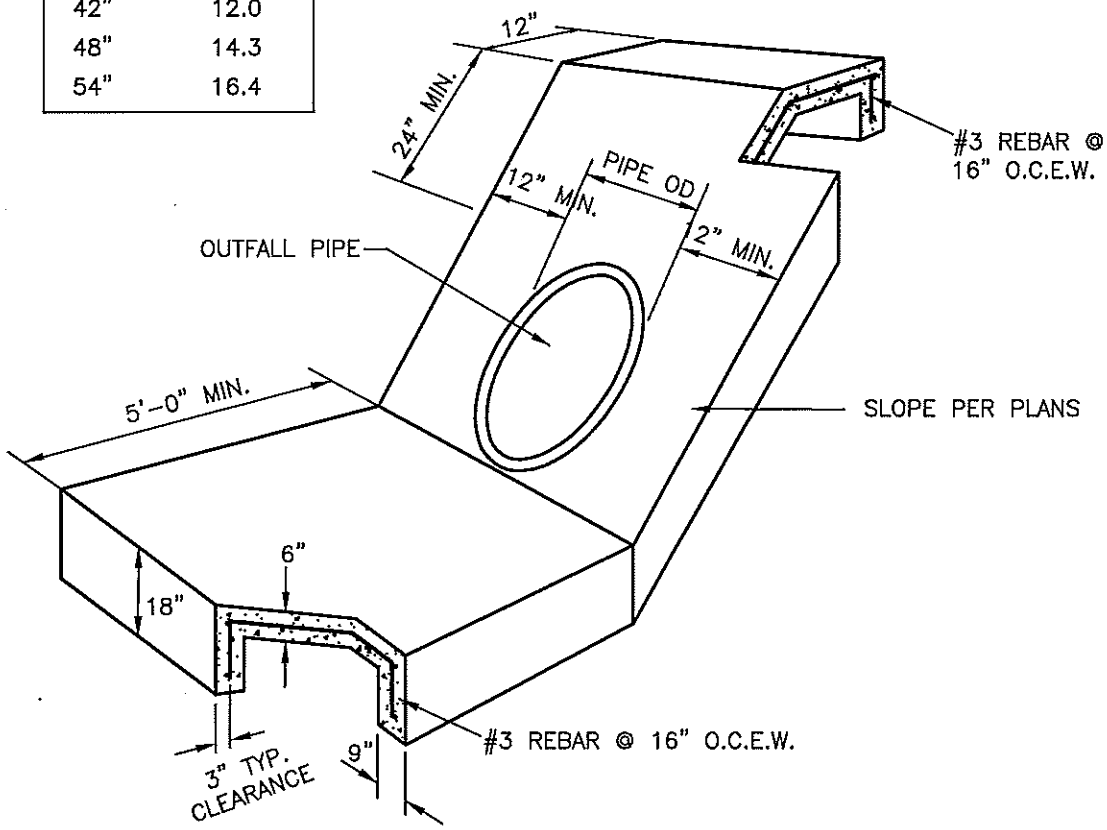
STANDARD

UT 302



CITY OF TAYLOR ☆ FOUNDED 1876 ☆	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS
			STANDARD 10' CURB INLET DETAIL
			STANDARD UT 303

MINIMUM RIP-RAP QUANTITIES	
PIPE	SQ. YDS.
18"	6.2
24"	6.9
27"	7.8
30"	9.5
36"	10.4
42"	12.0
48"	14.3
54"	16.4

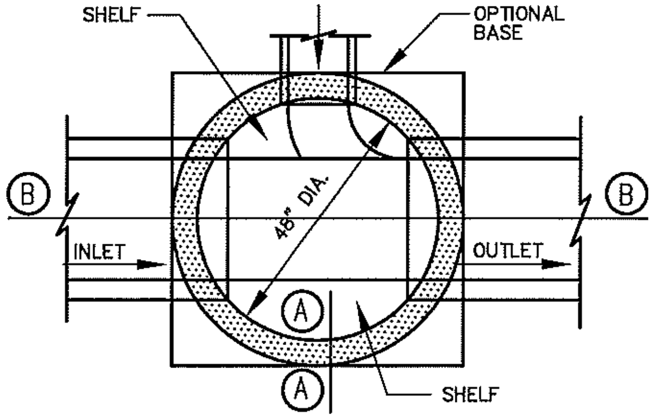


NOTES:

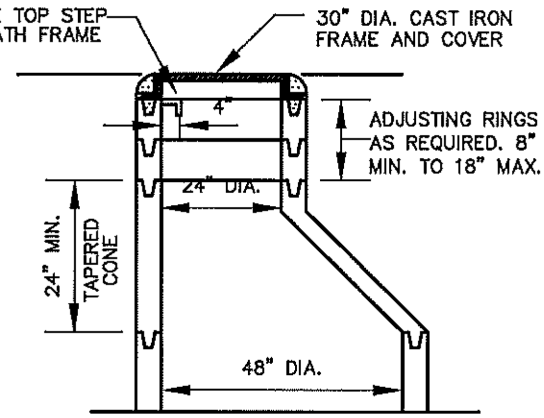
1. WHEN HEADWALLS AND WINGWALLS ARE REQUIRED, THEY SHALL CONFORM TO THE TEXAS HIGHWAY DEPARTMENT STANDARDS, OR AS DIRECTED BY THE CITY.
2. ENERGY DISSIPATERS SHALL BE INSTALLED IF PIPE VELOCITY EXCEEDS 5.0 F.P.S., OR AS DIRECTED BY THE CITY.

CITY OF TAYLOR FOUNDED 1876

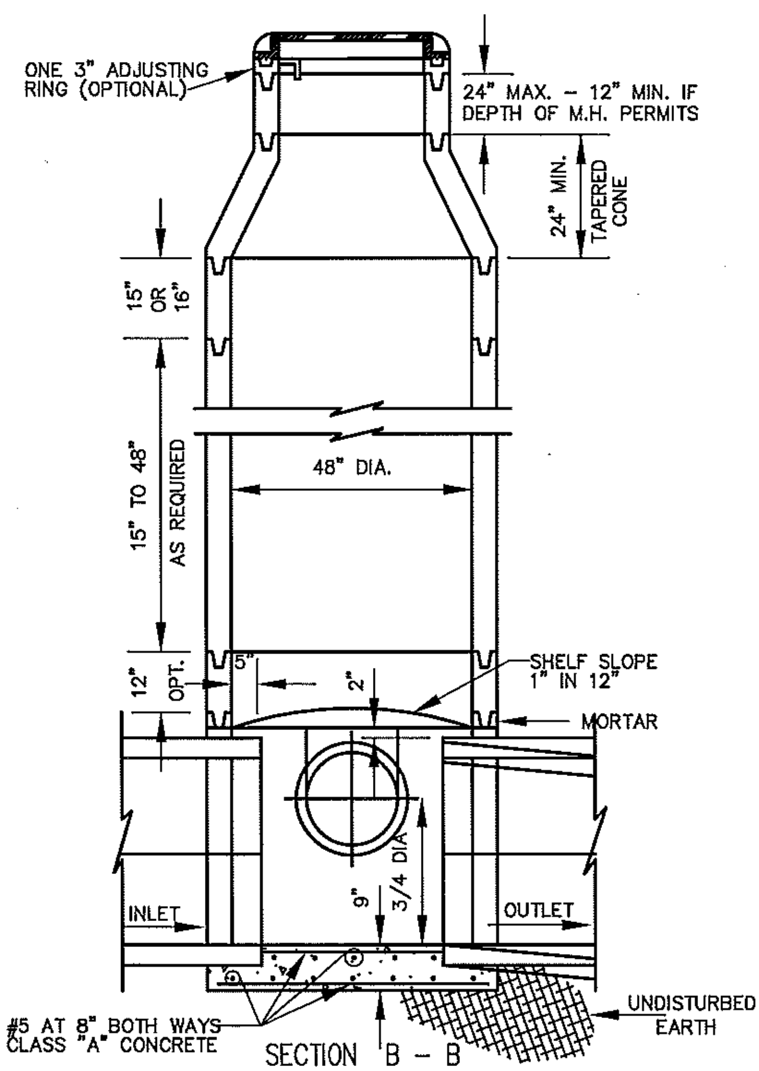
APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	RIP-RAP AT PIPE OUTFALL	UT 304



PLAN

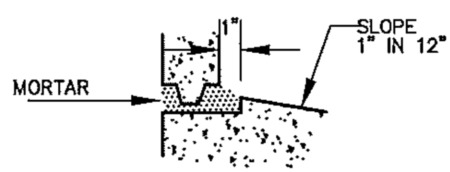


ALTERNATE SECTION MAY BE SUBMITTED FOR APPROVAL



SECTION B – B

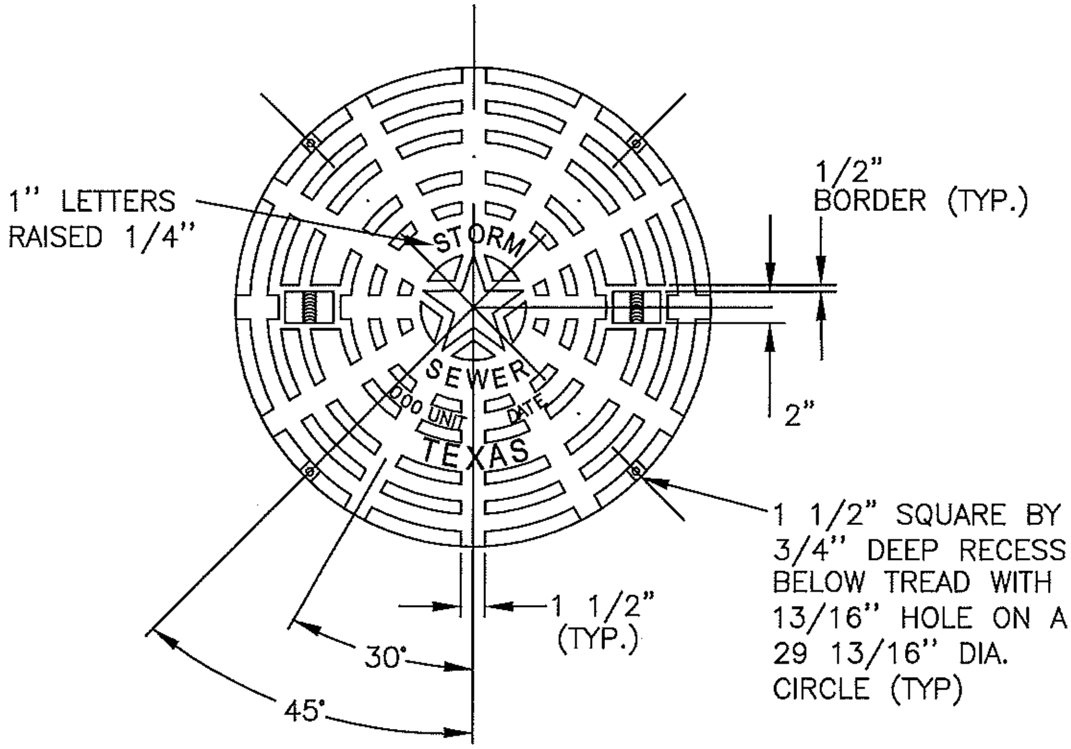
NOTES: USE 24" FRAME AND COVER
MINIMUM SIZES:
4' DIA. – 18" TO 30"
5' DIA. – 36" TO 42"
6' DIA. – 48" TO 54"
7' DIA. – 60" TO 66"
SIZES TO BE USED ARE DEPENDENT ON SEWER ANGLES.



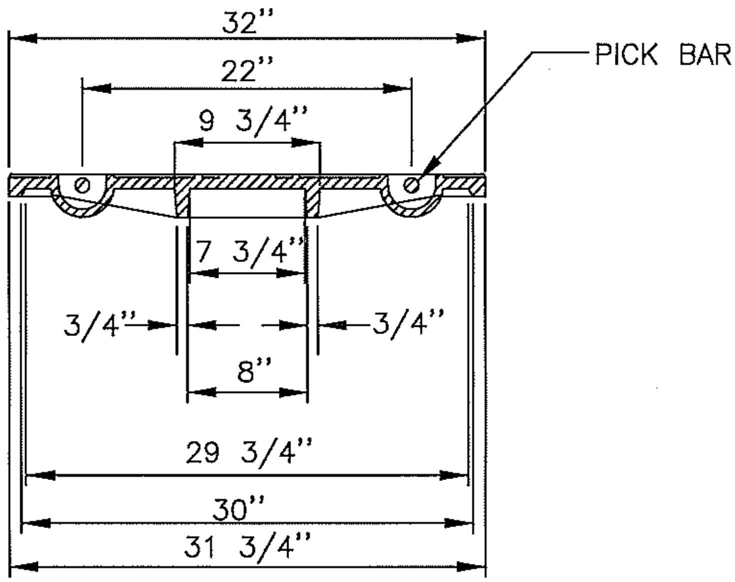
SECTION A – A

CITY OF TAYLOR ★ FOUNDED 1876 ★

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STORM SEWER MANHOLE - PRECAST	UT 305

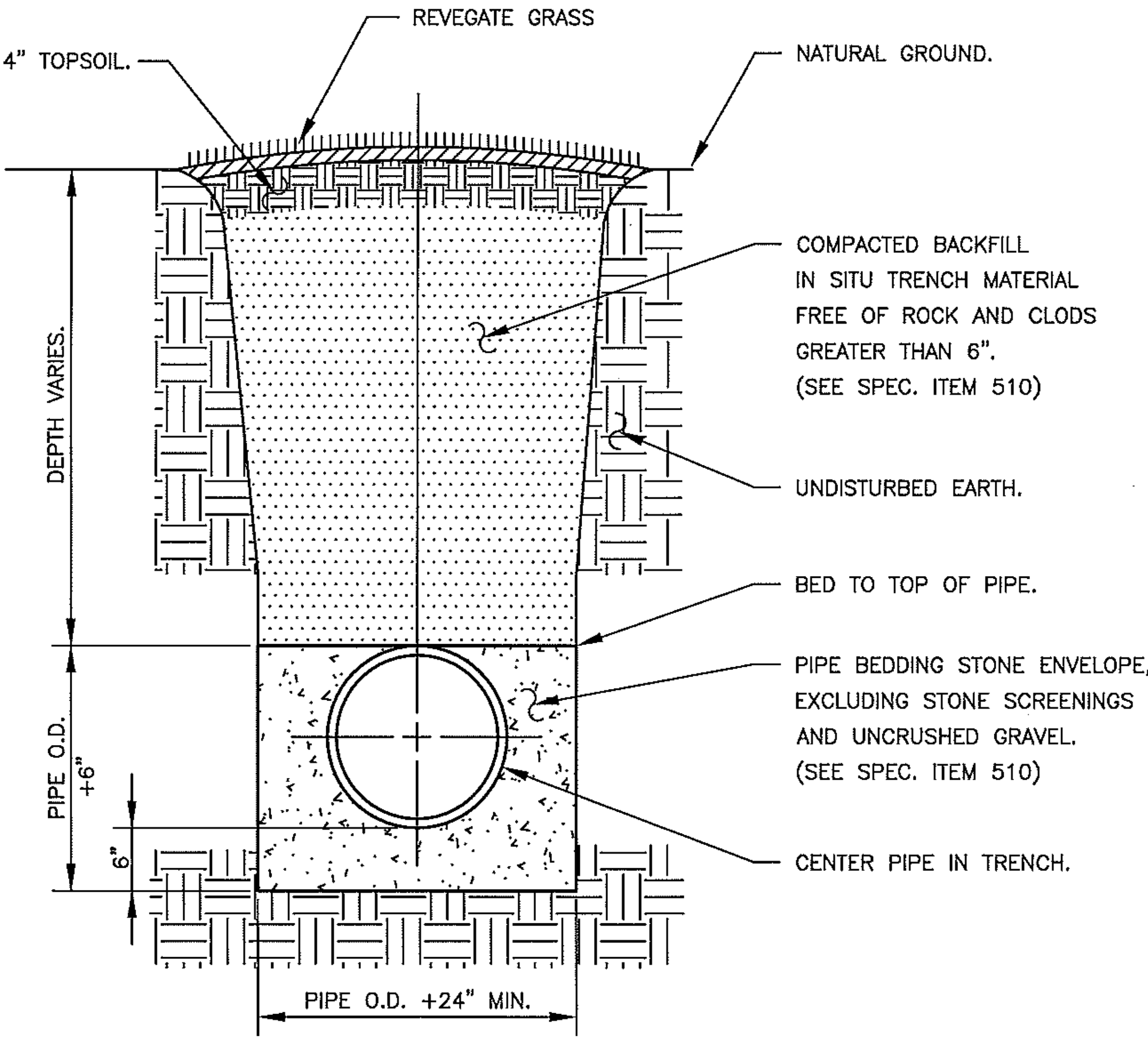


LID PLAN VIEW

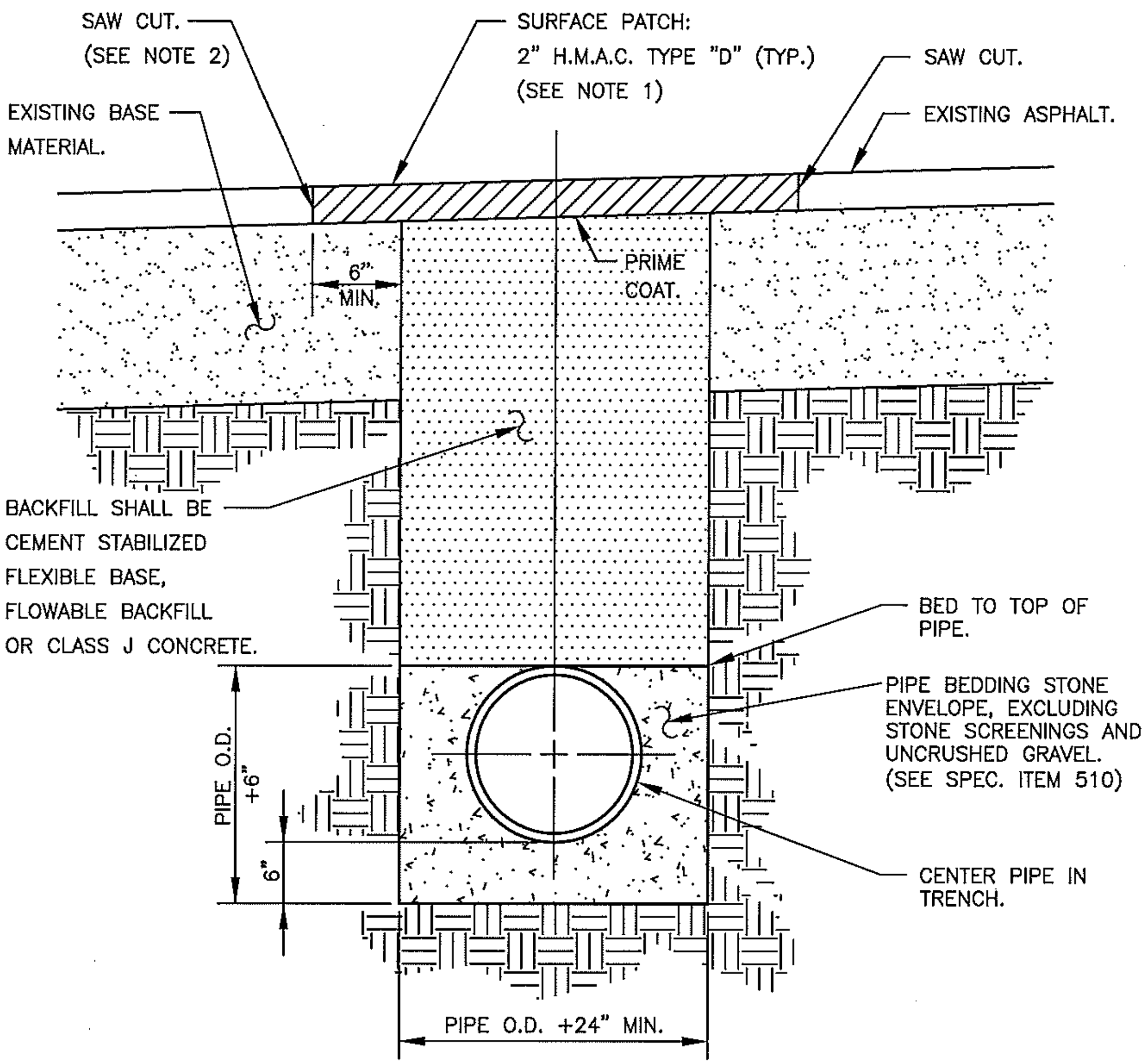


LID SECTION VIEW

CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STANDARD STORM SEWER MANHOLE COVER (32")	UT 306



CITY OF TAYLOR FOUNDED 1876	APPROVED BY: CS	DATE: JULY 2009	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
			STORM SEWER LINE BEDDING DETAIL (NON-PAVED SURFACE)	**UT 307**



NOTES:

1. H.M.A.C. SHOWN IN THIS DETAIL IS SEPARATE FROM ANY ADDITIONAL THICKNESS CREATED BY ANY OVERLAY ITEM IN CONTRACT.

2. THE CONTRACTOR SHALL SAW CUT, REMOVE AND REPLACE EXISTING PAVEMENT A MINIMUM OF 6" BEYOND EITHER THE EDGE OF THE STORM SEWER TRENCH OR THE POINT WHERE EXISTING PAVEMENT IS DAMAGED DUE TO TRENCHING OPERATIONS, WHICHEVER IS GREATER.

3. INSTALLATION OF BACKFILL, SAW CUTTING AND REMOVAL OF EXISTING PAVEMENT AND SURFACE PATCH, SHALL NOT BE PAID FOR SEPARATELY. COSTS FOR THESE ITEMS SHALL BE INCLUDED IN UNIT PRICE BIDS FOR STORM SEWER PIPE.

4. THE CONTRACTOR SHALL PROVIDE STEEL PLATES TO SPAN THE TRENCH AS NECESSARY OR TO ALLOW BACKFILL TO CURE. SUCH PLATES SHALL BE SUITABLE FOR VEHICLE PASSAGE OVER THE TRENCH AND SHALL BE SATISFACTORILY ANCHORED IN PLACE. COSTS FOR THIS ITEM SHALL BE INCLUDED IN UNIT PRICE BIDS FOR STORM SEWER PIPE.

CITY OF TAYLOR · FOUNDED 1876

APPROVED BY:	DATE:	CITY OF TAYLOR WILLIAMSON COUNTY, TEXAS STANDARD DETAILS	STANDARD
CS	JULY 2009	STORM SEWER LINE BEDDING DETAIL (PAVED SURFACE)	UT 308

City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR

☒ Streets/Infrastructure

☐ Quality of Life

☐ Economic Vitality

Agenda Item #: 4

Agenda Title: **Receive update and consider 2019 Street Reconstruction Program.**

Council Action to be taken: Receive Update

Department Submitted: Public Works

Staff Contact: Jim Gray/ Jacob Walker

1. PURPOSE/DESCRIPTION

The purpose of this agenda item is to update Council on the progress of the streets, drainage, and utilities projects associated with the 2019 Infrastructure Bond.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

In June 2019 and July 2019, Halff Associates and HDR, respectively, began design for the reconstruction of 5 city streets: Edmond/Mills/Ceclia, N Lynn, Robinson, W Lake, and 3rd Street. 3rd Street is the only project that has a funding source beyond Taylor's bond; it has partial funding from Williamson County's Community Development Block Grant Program.

Due to funding differences, the streets were separated into two design packages:

1. 3rd Street Reconstruction Project
    - Shaw to Davis project limits
2. 2019 Infrastructure Street Reconstruction Project
    - Edmond/Mills/Cecelia Streets (7th Street to McClain)
    - Lynn Street (Lake to Gilmore)
    - Robinson Street (North of 3rd Street to South of UPRR)
    - W Lake Drive (Carlos Parker to Old Georgetown)

Designs were completed and approved through the City's CIP permitting portal the first week of April. The Street Reconstruction Project includes three add alternate bid options:

1. Extension of Lynn Street from Gilmore to Davis
2. Extension of Robinson Street from South of UPRR to Frank
3. Addition of vertical root barrier in locations where existing trees are close to the road

The total budgeted construction amount for these 5 streets through the bond is $7,500,000.00 and the base bid construction cost estimate is equal to the budget. Depending on bids, HDR will evaluate alternate options.

Projects were advertised for bidding through the Taylor Press and BidNet on April 12th. As of April 15th, 12 contractors have downloaded the plans.

The remaining project schedule is as follows:

- Advertisement number 2 in Taylor Press: 4/19/2020
- Non Mandatory Prebid Meeting via WebEx: 4/21/2020
- Bid Opening: 5/12/2020
- Bid Award at Council: 6/11/2020
- PreCon and Notice to Proceed: 6/29/2020
- Construction Duration 360 days: 6/24/2021

3. PROS and CONS

PROS	CONS
• none	• none

4. RECOMMENDATION

Receive Update

5. FUNDING SOURCE

2019 Infrastructure Bond

6. TIMELINE

The remaining project schedule is as follows:

- Advertisement number 2 in Taylor Press: 4/19/2020
- Non Mandatory Prebid Meeting via WebEx: 4/21/2020
- Bid Opening: 5/12/2020
- Bid Award at Council: 6/11/2020
- PreCon and Notice to Proceed: 6/29/2020
- Construction Duration 360 days: 6/24/2021

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

4a. PowerPoint Update

2019 Infrastructure Bond Update

Street Reconstruction Projects

4-23-2020

2019 Infrastructure Bond - Streets

- HDR Submitted Final Design on 4/10
- Advertised Projects to bid on 4/12 in Taylor Press and online
- Contractors' Bids due 5/12
- Construction to begin in late June/July
- Two packages run simultaneously
  - Street Reconstruction Project
    - Lynn, Robinson, Lake, & Edmond/Mills
  - 3rd Street Reconstruction Project

2019 Infrastructure Bond - Streets

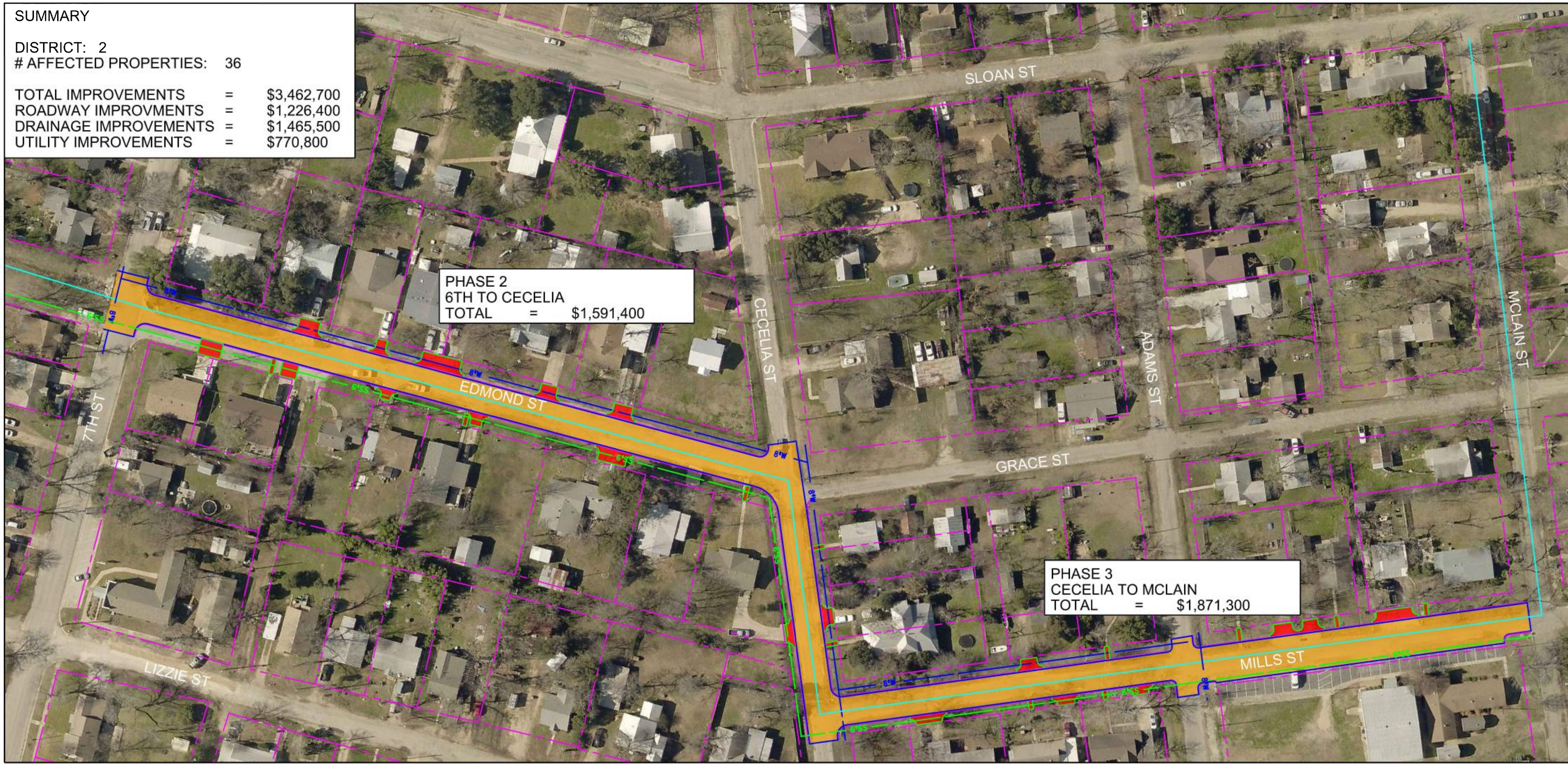
- **Project Schedule**
  - **Advertised for Bidding: 4/12**
  - **Prebid Meeting (virtual): 4/21**
  - **Open Bids (virtual): 5/12**
  - **Recommendation to Award: 6/11**
  - **NTP and PreCon meeting: 6/29**
    - *Construction Timeline Allowance: 360 Days*
  - **Completion of Construction: 6/24/2021**

2019 Infrastructure Bond - Streets

- Coordination
  - COVID-19 has delayed property owner in-person coordination
  - HDR has been working with PIO and City for notification post cards and sending flyers with ROE requests in the mail
  - HDR coordinating utility relocations (Atmos, ATT, Oncor, etc.)
- HDR prepared a proposal for construction inspection for all projects. In City review.

2019 Infrastructure Bond - Streets

- Coordination
  - Lake Dr.
    - TxDOT approved plans
    - City Attorney is facilitating easement on Prewitt property
  - Robinson St.
    - Coordination has occurred with FBC regarding parking
    - UPRR coordination near complete
  - 3rd St.
    - HDR coordinating CDBG requirements with grant administrators
  - Lynn St. – None
  - Edmond/Mills – None



SUMMARY

DISTRICT: 2
AFFECTED PROPERTIES: 36

TOTAL IMPROVEMENTS	=	$3,462,700
ROADWAY IMPROVMENTS	=	$1,226,400
DRAINAGE IMPROVEMENTS	=	$1,465,500
UTILITY IMPROVEMENTS	=	$770,800

NOTES: ASSUMES REPLACEMENT OF ALL EXISTING WATER AND WASTEWATER LINES.

PAVEMENT SECTION:

2" ASPHALT AND PRIME COAT
9" FLEXIBLE BASE WITH GEOGRID
8" LIME STABILIZED SUBGRADE

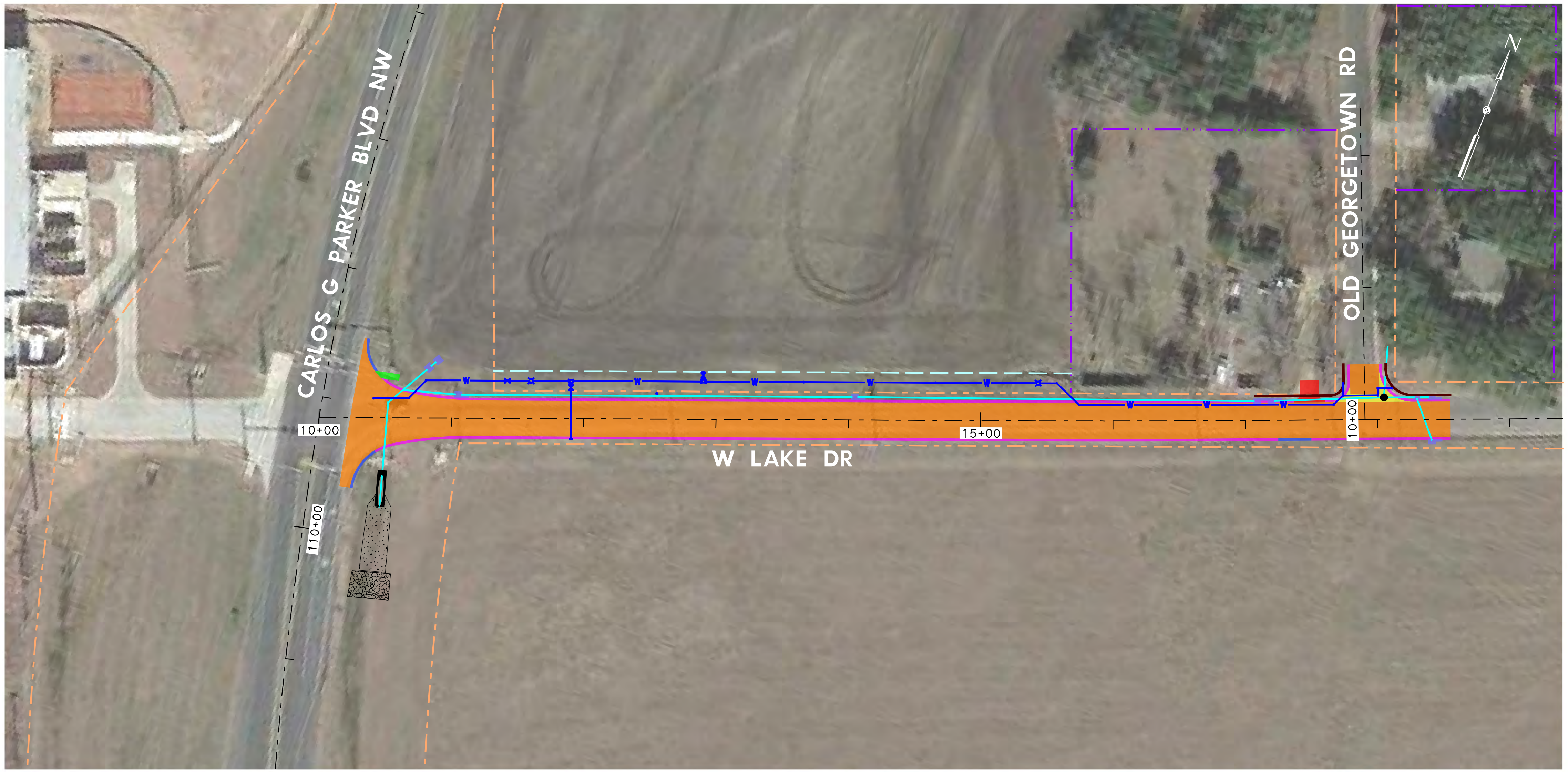
LEGEND

- RECONSTRUCTION
- CURB & GUTTER
- CONCRETE DRIVEWAY
- ROW LINE
- EDGE OF PAVEMENT
- 8"-W — WATER LINE
- 8" SS — WASTEWATER LINE
- STORM DRAIN

CITY OF TAYLOR
EDMOND & MILLS ST-6TH ST TO MCLAIN ST
MCLAIN STORM LINE - SLOAN ST TO MILLS ST

Taylor Texas
CITY OF TAYLOR TX

HALFF
9500 AMBERGLEN BLVD., BLDG. F, SUITE 125
AUSTIN, TX 78729-1102
TEL (512)777-4600
FAX (512) 252-8141
TBPE FIRM NO. F-312



LEGEND

	ASPHALT PAVEMENT		STONE RIPRAP
	CURB AND GUTTER		CONCRETE RIPRAP
	RIBBON CURB	W	WATER LINE
	ASPHALT DRIVEWAY	SS	WASTEWATER LINE
	CONCRETE DRIVEWAY		EDGE OF PAVEMENT
	VALLEY GUTTER		PROPOSED PIPE
	CURB RAMP		PROPOSED ROOT BARRIER (ALT BID)
	INLET		ROW LINE
	SIDEWALK		EASEMENT
	CONCRETE FLUME		PROPERTY LINE
	SET		

NOTES:

1. ASSUMES REPLACEMENT OF ALL EXISTING WATER AND WASTEWATER LINES.

2. THE UTILITY INFORMATION SHOWN IS PROVIDED BY OTHERS. THIS INFORMATION WAS OBTAINED SOLELY FOR THE USE OF THE SCHEMATIC DESIGN. THE ACCURACY AND SUFFICIENCY OF THE INFOMRATION SHOWN IS NOT GUARANTEED.

0 50 100 150 200

SCALE IN FEET

CITY OF TAYLOR
W LAKE DR
CARLOS G TO OLD GEORGETOWN

HDR ENGINEERING, INC.
Firm Registration No. F-754
710 Hesters Crossing, Suite 150
Round Rock, Texas 78681
512.685.2900

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LEGEND

ASPHALT PAVEMENT	STONE RIPRAP
CURB AND GUTTER	CONCRETE RIPRAP
RIBBON CURB	W WATER LINE
ASPHALT DRIVEWAY	SS WASTEWATER LINE
CONCRETE DRIVEWAY	EDGE OF PAVEMENT
VALLEY GUTTER	PROPOSED PIPE
CURB RAMP	PROPOSED ROOT BARRIER (ALT BID)
INLET	ROW LINE
SIDEWALK	EASEMENT
CONCRETE FLUME	PROPERTY LINE
SET	

0 60 120 180 240
SCALE IN FEET

NOTES:

1. ASSUMES REPLACEMENT OF ALL EXISTING WATER AND WASTEWATER LINES.
2. THE UTILITY INFORMATION SHOWN IS PROVIDED BY OTHERS. THIS INFORMATION WAS OBTAINED SOLELY FOR THE USE OF THE SCHEMATIC DESIGN. THE ACCURACY AND SUFFICIENCY OF THE INFOMRATION SHOWN IS NOT GUARANTEED.

CITY OF TAYLOR
ROBINSON STREET

Taylor Texas
TAYLOR MADE TEXAS

HDR

HDR ENGINEERING, INC.
Firm Registration No. F-754
710 Hesters Crossing, Suite 150
Round Rock, Texas 78681
512.685.2900

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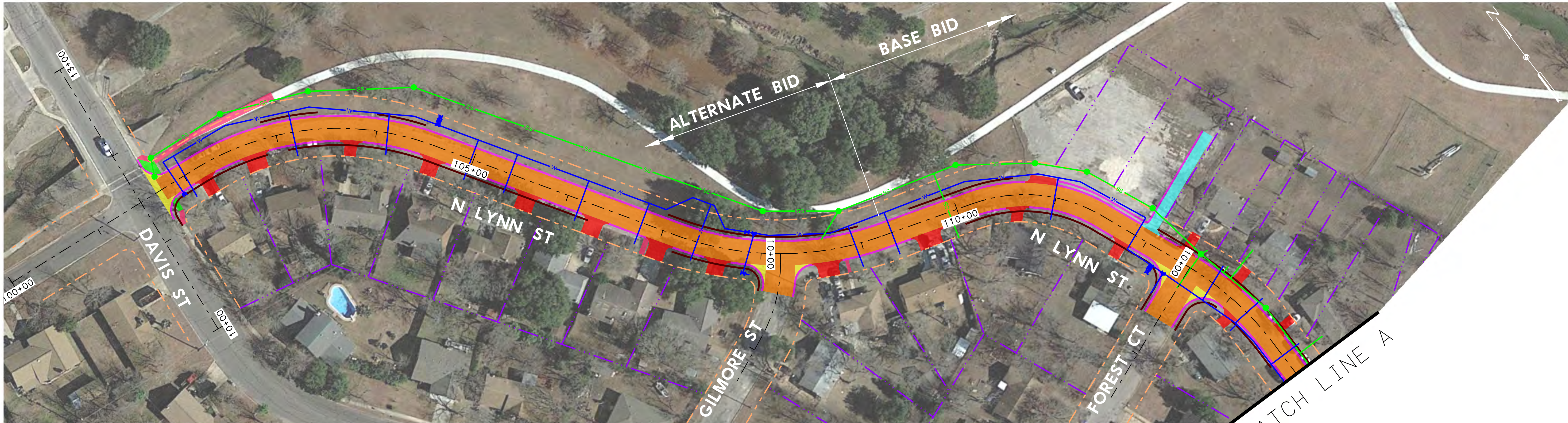

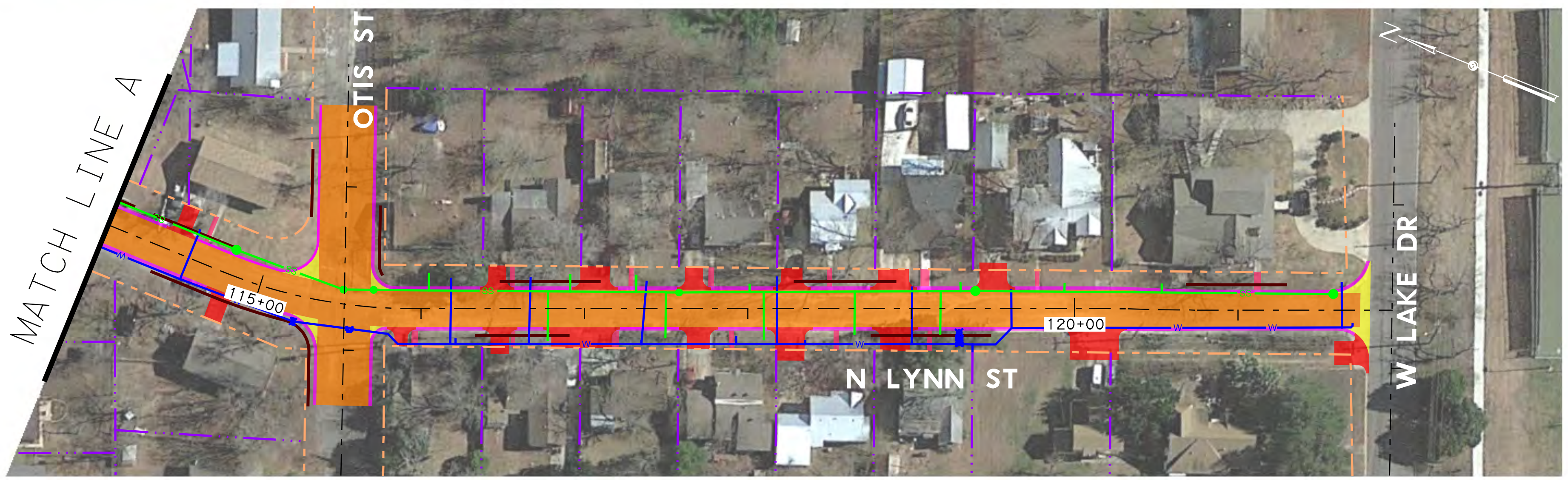

LEGEND

ASPHALT PAVEMENT	STONE RIPRAP
CURB AND GUTTER	CONCRETE RIPRAP
RIBBON CURB	WATER LINE (W)
ASPHALT DRIVEWAY	WASTEWATER LINE (SS)
CONCRETE DRIVEWAY	EDGE OF PAVEMENT
VALLEY GUTTER	PROPOSED PIPE
CURB RAMP	PROPOSED ROOT BARRIER (ALT BID)
INLET	ROW LINE
SIDEWALK	EASEMENT
CONCRETE FLUME	PROPERTY LINE
SET	

0 50 100 150 200

SCALE IN FEET

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CITY OF TAYLOR NORTH LYNN STREET

DAVIS TO LAKE

HDR ENGINEERING, INC.
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Round Rock, Texas 78681
512.685.2900

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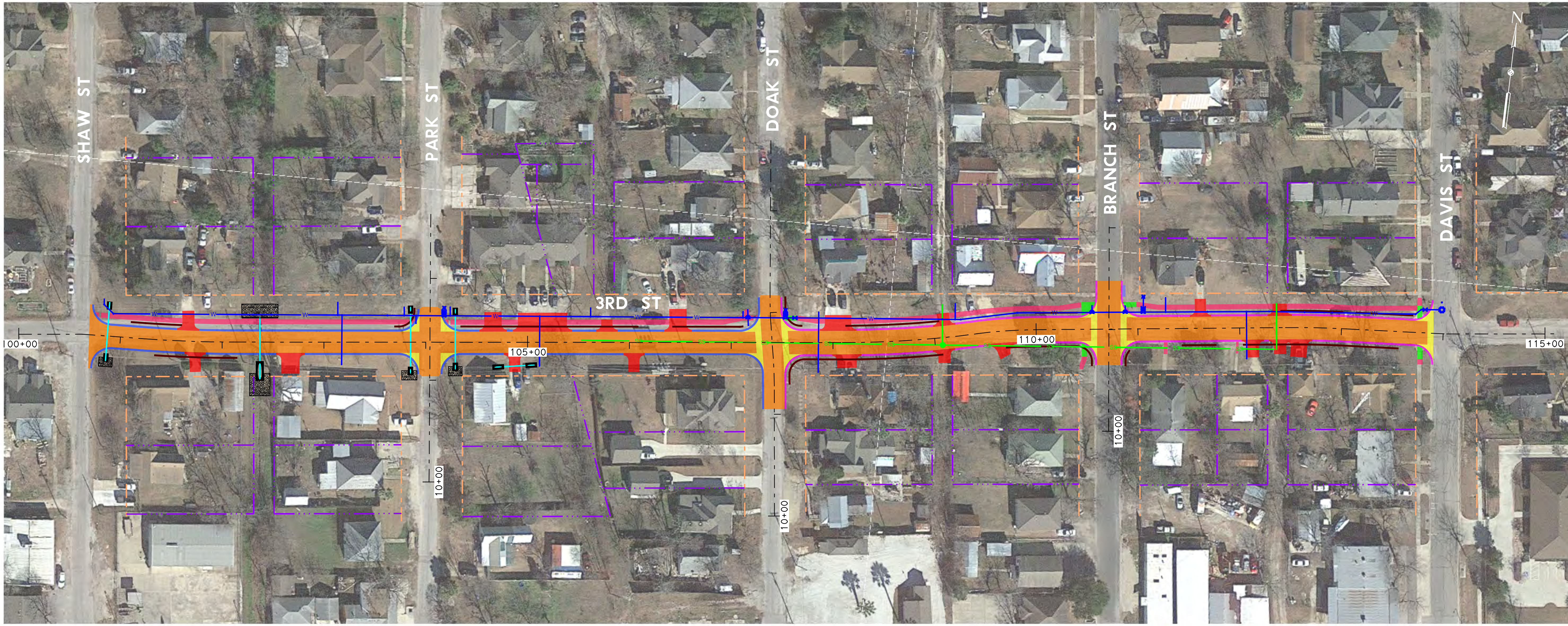

LEGEND

ASPHALT PAVEMENT	STONE RIPRAP
CURB AND GUTTER	CONCRETE RIPRAP
RIBBON CURB	—W— WATER LINE
ASPHALT DRIVEWAY	—SS— WASTEWATER LINE
CONCRETE DRIVEWAY	EDGE OF PAVEMENT
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INLET	ROW LINE
SIDEWALK	EASEMENT
CONCRETE FLUME	PROPERTY LINE
SET	

0 50 100 150 200

SCALE IN FEET

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CITY OF TAYLOR
3RD STREET
SHAW TO DAVIS

Taylor Texas

TAYLOR MADE TEXAS

HDR

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Round Rock, Texas 78681
512.685.2900

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City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR
☐ Streets/Infrastructure
☐ Quality of Life
☒ Economic Vitality

Agenda Item #: 5

Agenda Title: **Receive the Comprehensive Annual Financial Report for Fiscal Year 2018-19**

Council Action to be taken: Receive Presentation and Accept Report

Department Submitted: Finance Department

Staff Contact: Jeffrey Wood, Director of Finance

1. PURPOSE/DESCRIPTION

Texas state law requires that all general-purpose local governments publish a complete set of financial statements within six months of the close of each fiscal year, and such statements be presented in conformity with the generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants. Pursuant to that requirement and the requirement of Section 10.3 of the City Charter, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the City of Taylor for the fiscal year ended September 30, 2019.

Mike Brooks of the accounting firm BrooksWatson & Company PLLC will present an overview of the financial audit.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The financial report is published to provide interested parties with detailed information concerning the financial condition and activities of the City of Taylor. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. Responsibility for the accuracy of the data and the fairness of its presentation rests with the City.

The City of Taylor's financial statements have been audited by the certified public accountants of BrooksWatson & Company, PLLC. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the stated amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Staff recommends that the Council receive and accept the report as presented.

5. FUNDING SOURCE

Funds are budgeted annually to cover the cost of the financial audit

6. TIMELINE

Immediate consideration to comply with state law

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

5a. Comprehensive Financial Annual Report FY2018-19
5b. SAS 114 Communication with Governance
5c. SAS 115 Communication on Findings
5d. Audit PowerPoint by Mike Brooks

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

of the

City of Taylor, Texas

For the Year Ended
September 30, 2019

Prepared by:
Finance Department

Jeffrey B. Wood
Director of Finance

Taylor Texas

CITY OF TAYLOR TX

City of Taylor, Texas

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STATISTICAL SECTION

INTRODUCTORY SECTION

Taylor Texas

CITY OF TAYLOR TX

March 18, 2020

To the Honorable Mayor, Members of the City Council and Citizens of the City of Taylor:

Texas state law requires that all general-purpose local governments publish a complete set of financial statements within six months of the close of each fiscal year, and such statements be presented in conformity with the generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants. Pursuant to that requirement and the requirement of Section 10.3 of the City Charter, we hereby issue the Comprehensive Annual Financial Report (CAFR) of the City of Taylor for the fiscal year ended September 30, 2019.

This report is published to provide the Mayor and City Council, city staff, our Citizens, representatives of financial institutions, our bondholders and other interested parties with detailed information concerning the financial condition and activities of the City. Responsibility for the accuracy of the data and the fairness of its presentation rests with the City. To the best of our knowledge, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. Because the cost of internal controls should not outweigh their benefits, the City of Taylor's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement.

The City of Taylor's financial statements have been audited by the certified public accountants of BrooksWatson & Company, PLLC. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2019, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of this CAFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis to accompany the basic

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512.352.3675

financial statements. This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it.

Profile of the Government

The City of Taylor, incorporated in 1876, is in eastern Williamson County in the central region of the State of Texas. It is located approximately 29 miles northeast of Austin and 7 miles east of State Highway 130 and 17 miles east of Interstate Highway 35. State Highway 95 and U.S. Highway 79 intersect in downtown Taylor. The City currently occupies a land area of 19.13 square miles and services approximately 17,642 residents. The City of Taylor is empowered to levy a property tax on both real and personal properties located within its boundaries.

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 Council members. 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 Judge. 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 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 year 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 of Taylor provides a full range of services, including police and fire protection; the construction and maintenance of streets and other infrastructure; recreational activities and cultural events; and development services. Solid waste collection and water treatment are outsourced to Waste Connection of Texas and Brazos River Authority (BRA), respectively. Wastewater collection and treatment is provided by the City. In addition, the City of Taylor is also financially accountable for a legally separate economic development corporation, which is reported separately with the City of Taylor's financial statements. Additional information on this legally separate entity can be found in the Notes to the Financial Statements.

Local Economy

The local economy is expanding as evidenced by increasing sales tax collections and new construction activity. This expansion has been driven in part by the City's location in Central Texas. Affordable housing and business incentives are major factors that have contributed to the City's economic growth. In 2019, the City issued a total of 811 building permits with a total valuation of 53,457,536. This is an increase in valuation by $17,357,079 from the previous year.

For many years, the City's economy has been largely based in agriculture and manufacturing. These industries are still with the City today, however, the Taylor Economic Development Corporation actively recruits companies that add to the diversity of the City's local industry while providing residents with good employment.

Anticipated growth is expected for the east Williamson County region, especially along Chandler Road and State Highway 79. Continued improvements to both corridors will improve the overall connectivity and mobility to and within Taylor and will bring growth and new development to the area.

The average rate for unemployment in Williamson County for 2019 was 2.8%, which is lower than the national average unemployment rate of 3.6%. The job growth rate is 3.9% with future job growth over the next ten years predicted to be 51.5%. Williamson County remains among the fastest growing counties in Texas.

Long –Term Financial Planning

During the 2018-19 fiscal year, the City issued a Combination Tax & Revenue Certificate of Obligations, Series 2019 to fund multiple street, utilities, and drainage projects. Proceeds were also allocated for improvements to the Animal Shelter, and for the acquisition of land and design of a new justice center.

The City of Taylor utilizes long-term revenue and expenditure forecasts and a Capital Improvements Schedule to plan for projects and initiatives that promote the City's strategic pillars. These planning tools are utilized to focus on improvements in the following areas: Neighborhoods/Diversity & Population Size, Public Safety, Infrastructure/Transportation/City Facilities, Economic Vitality/Financial Health, Community Engagement, Customer Service, Arts, and Parks, Trails, & Open Spaces.

The City's fund balance/operating position continues to be an important factor in policy decisions. The City's Fund Balance Policy dictates that the minimum unassigned fund balance is an amount equal to 25% of annual general fund operating expenditures. These resources allow the City to avoid disruptions in services during economic downturns and to ensure that there will adequate liquid resources to serve as a financial cushion against the potential shock of unanticipated events.

Major Initiatives

In 2018 the City of Taylor was approved and received a Non-Urban Outdoor Grant of $500,000 on a 50/50 reimbursement match basis, and this work continued during 2019. The funds are earmarked for the Taylor Regional Park and Sports Complex Phase II and Doak Street Park enhancement projects. Proposed developments for TRPSC include:

- ❖ Installation of lighted soccer field
- ❖ Walking trails bordered with native plants and educational signage
- ❖ A fishing pier
- ❖ Shaded picnic structures
- ❖ Batting cages
- ❖ Renovation of an existing football field into a multi-purpose sports field

The Doak Street Park improvements will include building a new playground.

Other major initiatives started during 2019 is an update to the Comprehensive Plan for Land Use, a Master Drainage Plan, a complete street condition assessment, and a public utilities master plan. Although these plans were put in motion in 2019, most of the funding for these projects will be included in the fiscal year 2019-20 budget.

The information presented in the financial statements is perhaps best understood when it is considered from a broader perspective of the specific environment within which the City of Taylor operates. City Council has adopted three strategic pillars:

- ❖ Quality of Life
- ❖ Economic Vitality
- ❖ Streets and Infrastructure

The City Council and City staff continue to work to ensure completion of ongoing projects that will provide infrastructure improvements to the City's roadways, downtown area, drainage systems, water/wastewater systems, municipal airport and parks.

Other Information

Fund Accounting: The City's accounting system is organized and operated on a "fund basis." Each fund is a distinct, self-balancing entity. A description of the various major funds and fund types is contained in the Notes of the financial statements. A description of each individual non-major fund is contained at the beginning of its related combined financial statement.

Basis of Accounting: The City's accounting records for all governmental funds are maintained on the modified accrual basis of accounting. This method recognizes revenue when it is measurable and available and expenditures when goods or services are received. All proprietary funds are accounted for using the accrual basis of accounting where revenue is recognized when it is earned, and expenses are recognized when they incur.

Budgetary Control: The annual budget serves as the foundation for the City of Taylor's financial planning and control. The operating budget includes anticipated revenues and expenditures for the General Fund, Special Revenue Funds, the Debt Service Funds, and Proprietary Funds. The budget is a planning device that defines the type, quality, and quantity of City goods and services that will be provided to our citizens. The budget is also a control device that serves as a system of "checks and balances" between levels of City government. The budgetary system ensures that individual departments contain their expenditures within limitations set by the City management, and that City management contains expenditures for the entire City within limitations set by the City Council.

All units and departments of the City of Taylor are required to submit requests for appropriations to the City Manager. The City Manager uses these requests as the starting point for developing a proposed budget. The City Manager then presents a proposed budget to Council for review in June. The Council is required to hold a public hearing on the proposed budget and then adopt the final budget no later than September 15th.

The appropriated budget is prepared by fund, function (e.g., public safety), and department (e.g., police). The City Manager may authorize transfers of appropriations within a department and between departments within a fund. Increases or decreases of appropriations to a fund, however, requires approval of the City Council in the form of an ordinance that formally amends the adopted budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund, this comparison is presented as part of the basic financial statement for the governmental funds. For other governmental funds with appropriated annual budgets, this comparison is presented in the governmental fund subsection of the report.

Internal Control: City Management is responsible for establishing and maintaining a system of internal controls. This system is designed to provide a reasonable assurance that: (1) City assets are protected from loss, theft or misuse; and (2) City financial records and data are accurate and reliable. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from it, and that the evaluation of cost and benefits requires estimates and judgments by management.

Acknowledgements

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Taylor for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. This was the eleventh consecutive year that the City has received this prestigious award. In order to be awarded a Certificate of Achievement, a local government must publish a CAFR that is easy to read and well organized, as well as meeting both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current CAFR continues to meet the requirements of the Certificate of Achievement Program and we will submit it to the GFOA for certification.

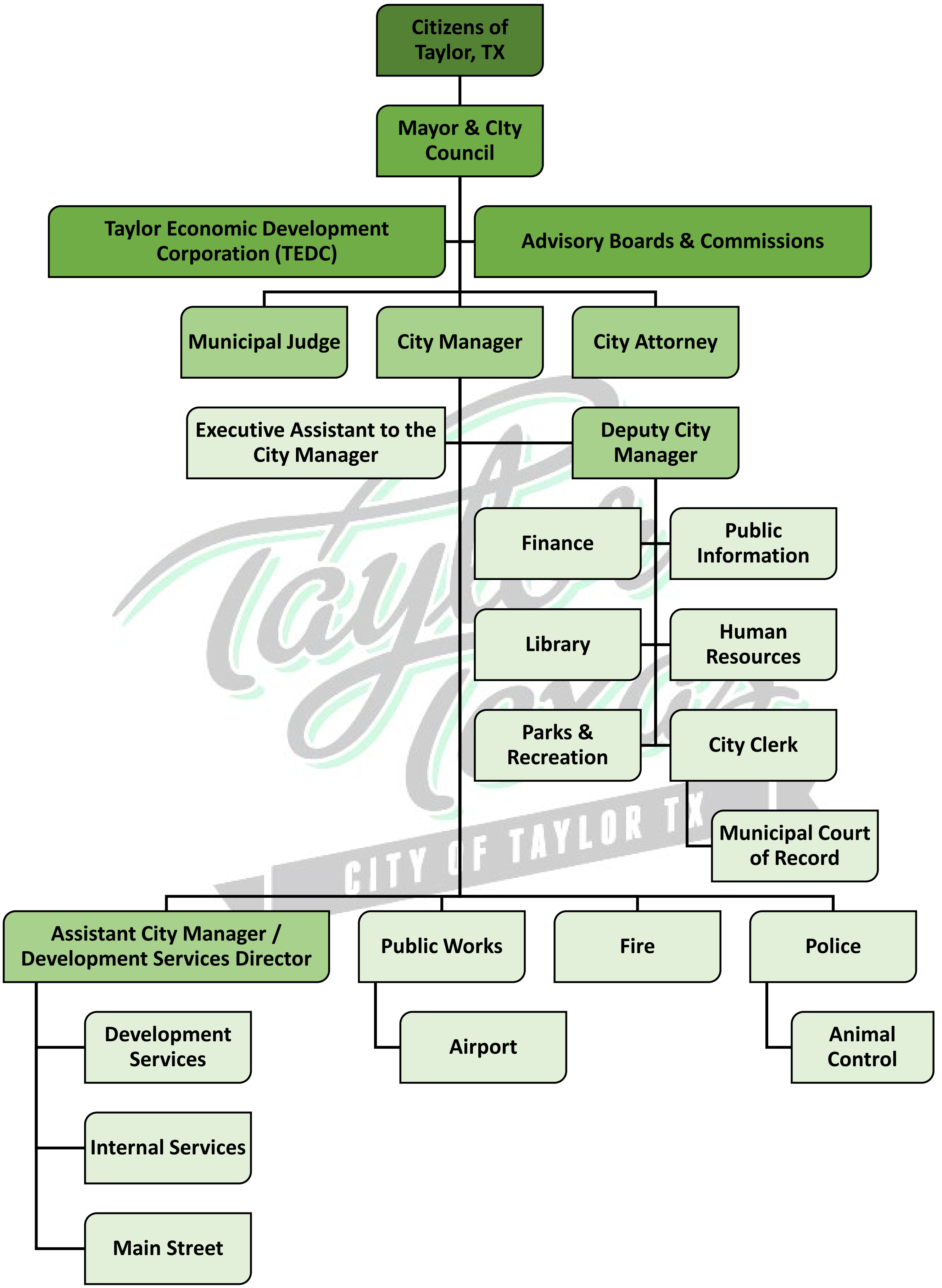
The presentation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the finance department and all department directors. I would like to express my appreciation to all members of the City departments that assisted and contributed to the preparation of this report. I would also like to thank the Mayor and the City Council for their continued support for maintaining the highest standards of professionalism in the management of the City of Taylor financial operations.

Furthermore, I would like to acknowledge the work of the independent auditors from BrooksWatson & Company, PLLC, which is greatly appreciated.

Respectfully submitted,

Jeffrey B. Wood
Director of Finance

CITY ORGANIZATION CHART



City of Taylor, Texas

PRINCIPAL OFFICALS

September 30, 2019

City Council

Brandt Rydell…………………………	Mayor	Term Expires May 2021
Dwayne Ariola………………………	Mayor Pro Tem	Term Expires May 2020
Robert Garcia………………… ……	Council Member	Term Expires May 2022
Mitchell Drummond…………………	Council Member	Term Expires May 2021
Gerald Anderson……………………	Council Member	Term Expires May 2022

City Staff

Brian LaBorde………………………	City Manager
Jeffery Jenkins………………………	Deputy City Manager
Rocio Lopez …………………………	Executive Assistant to the City Manager
Ted Hejl………………………………	City Attorney
Dianna Barker………………………	City Clerk
Jeffrey Wood…………………………	Director of Finance
Daniel Baum…………………………	Fire Chief
Karen Ellis……………………………	Library Director
Tom Yantis……………………………	Asst. City Mgr./Director of Development Services
Kim Peterson…………………………	Director of Human Resources
James Gray………………………..	Director of Public Works
Lisa Thompson………………………	Director of Internal Services
Vacant………………………………..	Public Information Officer
Henry Fluck…………………………	Police Chief
Jan Harris……………………………	Main Street Manager

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Taylor

Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill

Executive Director/CEO

Taylor Texas

CITY OF TAYLOR TX

FINANCIAL SECTION

Taylor Texas

CITY OF TAYLOR TX

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Taylor, Texas:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Taylor, Texas (the "City") as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

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An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note V.H to the financial statements, the City restated the beginning fund balance of the capital improvements fund and beginning net position of a discretely presented component unit due to accounting errors occurring in the prior year. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion, the budgetary comparison, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, and schedule of changes in the other postemployment benefits liability and related ratios, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements and budgetary information are presented for purposes of additional analysis and are not a required part of the basic financial statements.

This accompanying supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 18, 2020 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BrooksWatson & Co.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
March 18, 2020

Taylor Texas

CITY OF TAYLOR TX

MANAGEMENT'S DISCUSSION AND ANALYSIS

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2019

As management of the City of Taylor, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2019. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-vi of this report.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows (net position) at September 30, 2019 by $70,731,258.

- The City's total net position increased by $2,843,943. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

- The City's governmental funds reported combined ending fund balances of $19,240,931 at September 30, 2019, an increase of $7,256,502 from the prior fiscal year; this includes an increase of $502,781 in the general fund, an increase of $2,252,064 in the capital improvements fund, an increase of $71,670 in the I&S fund, and an increase in the transportation user fee fund of $4,267,667.

- At the end of the fiscal year, unassigned fund balance for the general fund was $3,932,229 or 28% of total general fund expenditures.

- The City's outstanding bonds and certificates of obligation payable increased by $9,220,000 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were $58,680,000.

- The City's net pension liability totaled $6,720,870 as of year end.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, culture and recreation, community development, public safety, and public works. The business-type activities of the City include water and sewer, airport, and cemetery operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate Taylor Economic Development Corporation for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 20-27 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains eleven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital improvements fund, the I&S for CO bonds fund, and the transportation user fee fund (a special revenue fund), which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The City adopts an annual appropriated budget for its general, I&S for CO bonds, and special revenue funds. A budgetary comparison statement has been provided for each fund to demonstrate compliance with their respective budget.

The basic governmental fund financial statements can be found on pages 28-33 of this report.

Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its public utilities, airport and cemetery operations. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the maintenance and purchase of equipment.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund since it is considered a major fund of the City.

The basic proprietary fund financial statements can be found on pages 36-45 of this report.

Component Units

The City maintains the accounting and financial statements for two component units. The Taylor Economic Development Corporation and the Tax Increment Financing Funds are discretely presented component units displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 47-94 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's changes in net pension liability and employer contributions to the plan.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Taylor, Texas, assets exceed liabilities by $70,731,258 as of September 30, 2019, in the primary government.

The largest portion of the City's net position, $61,633,379, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as the public works facilities), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2019			2018		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 22,369,289	$ 12,675,895	$ 35,045,184	$ 15,684,375	$ 6,472,813	$ 22,157,188
Capital assets, net	68,265,282	39,335,540	107,600,822	67,052,969	39,914,537	106,967,506
Total Assets	90,634,571	52,011,435	142,646,006	82,737,344	46,387,350	129,124,694
Deferred Outflows of Resources	2,099,923	893,989	2,993,912	989,991	766,116	1,756,107
Other liabilities	5,214,133	2,626,466	7,840,599	4,522,530	2,587,899	7,110,429
Long-term liabilities	39,691,171	27,265,416	66,956,587	30,973,980	23,978,143	54,952,123
Total Liabilities	44,905,304	29,891,882	74,797,186	35,496,510	26,566,042	62,062,552
Deferred Inflows of Resources	95,533	15,941	111,474	797,816	133,118	930,934
Net Position:						
Net investment in capital assets	44,930,166	16,703,213	61,633,379	45,342,543	16,205,762	61,548,305
Restricted	3,241,616	-	3,241,616	3,580,816	-	3,580,816
Unrestricted	(438,125)	6,294,388	5,856,263	(1,490,350)	4,248,544	2,758,194
Total Net Position	$ 47,733,657	$ 22,997,601	$ 70,731,258	$ 47,433,009	$ 20,454,306	$ 67,887,315

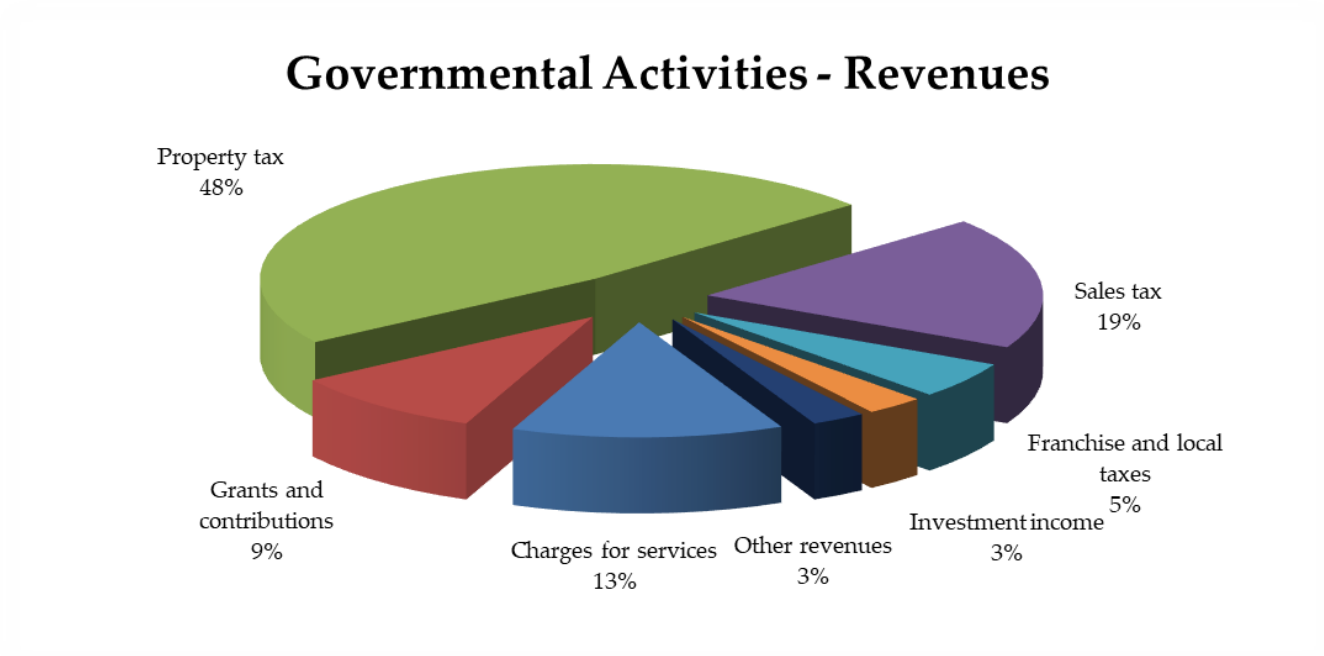
Governmental activities current assets increased by $6,684,914 due to a significant increase in cash reserves, which is primarily attributable to the issuance of $8,165,000 Tax and Revenue Certificates of Obligation bonds. Business-type activities current assets increased by $6,203,082 due to a significant increase in cash reserves, which is primarily attributable to the issuance of $4,425,000 Tax and Revenue Certificates of Obligation bonds and overall increased net position over the course of the year.

Statement of Activities:

The following table provides a summary of the City's changes in net position:

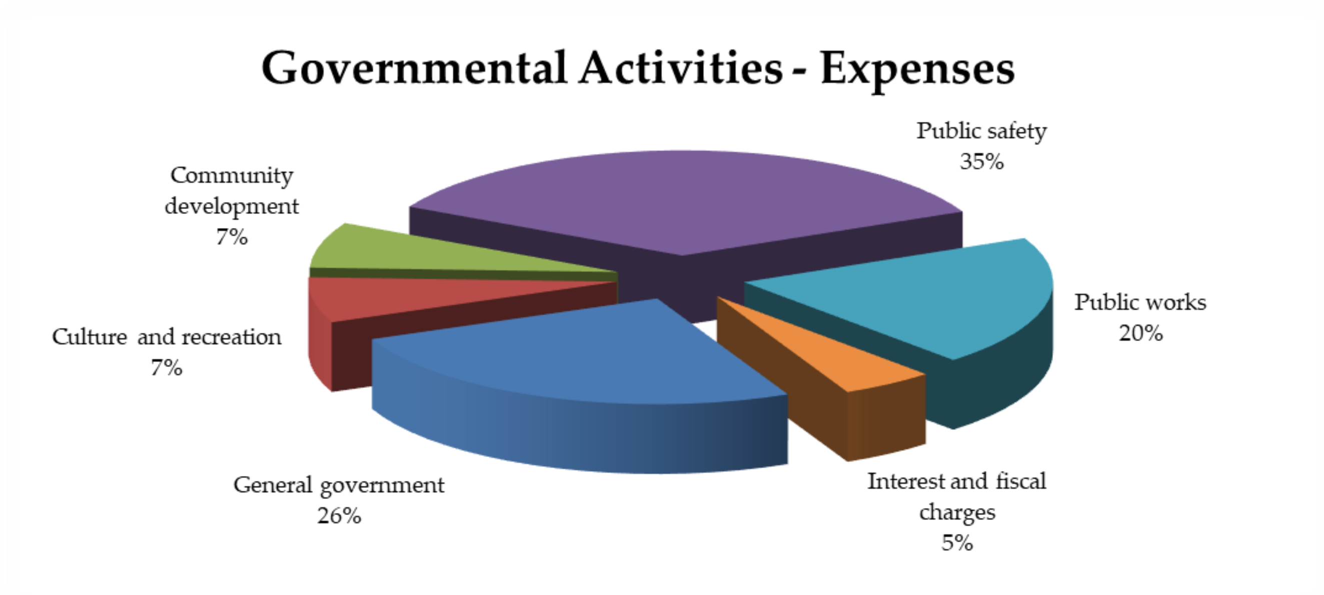
	For the Year Ended September 30, 2019			For the Year Ended September 30, 2018		
	Governmental Activities	Business-Type Activities	Total Primary Government	Governmental Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 2,415,512	$ 12,368,236	$ 14,783,748	$ 2,207,755	$ 11,936,977	$ 14,144,732
Operating grants	527,698	-	527,698	204,610	-	204,610
Capital grants	1,238,407	156,197	1,394,604	1,319,107	2,263,131	3,582,238
General revenues:						
Property tax	8,885,991	-	8,885,991	8,270,706	-	8,270,706
Sales tax	3,438,534	-	3,438,534	3,244,108	-	3,244,108
Franchise and local taxes	958,665	-	958,665	1,001,000	-	1,001,000
Investment income	518,264	128,330	646,594	259,866	48,199	308,065
Other revenues	476,896	138,273	615,169	495,695	139,829	635,524
Total Revenues	18,459,967	12,791,036	31,251,003	17,002,847	14,388,136	31,390,983
Expenses						
General government	5,012,235	-	5,012,235	3,365,998	-	3,365,998
Culture and recreation	1,359,674	-	1,359,674	1,252,029	-	1,252,029
Community development	1,371,973	-	1,371,973	833,796	-	833,796
Public safety	6,924,255	-	6,924,255	6,404,119	-	6,404,119
Public works	3,915,394	-	3,915,394	3,230,070	-	3,230,070
Interest and fiscal charges	1,013,513	882,959	1,896,472	983,114	891,073	1,874,187
Public utility	-	5,918,157	5,918,157	-	5,418,007	5,418,007
Airport	-	405,680	405,680	-	369,772	369,772
Cemetery operating	-	175,801	175,801	-	160,970	160,970
Sanitation	-	1,427,419	1,427,419	-	1,403,324	1,403,324
Total Expenses	19,597,044	8,810,016	28,407,060	16,069,126	8,243,146	24,312,272
Change in Net Position Before Transfers	(1,137,077)	3,981,020	2,843,943	933,721	6,144,990	7,078,711
Transfers	1,437,725	(1,437,725)	-	1,873,913	(1,873,913)	-
Total	1,437,725	(1,437,725)	-	1,873,913	(1,873,913)	-
Change in Net Position	300,648	2,543,295	2,843,943	2,807,634	4,271,077	7,078,711
Beginning Net Position	47,433,009	20,454,306	67,887,315	44,625,375	16,183,229	60,808,604
Ending Net Position	$ 47,733,657	$ 22,997,601	$ 70,731,258	$ 47,433,009	$ 20,454,306	$ 67,887,315

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.



For the year ended September 30, 2019, revenues from governmental activities totaled $18,459,967. Property tax, charges for services and sales tax are the City's largest general revenue sources. Overall revenue increased $1,457,120 or 9% from the prior year. Property tax revenue increased $615,285 due to an increase in property values and a growing tax base. Sales tax revenue increased by $194,426 due to increasing economic growth within the City. Charges for services increased $207,757 due to an increase in building permit revenue. Investment income increased by $258,398 due to greater interest-bearing cash accounts. All other revenues remained relatively stable when compared to the previous year.

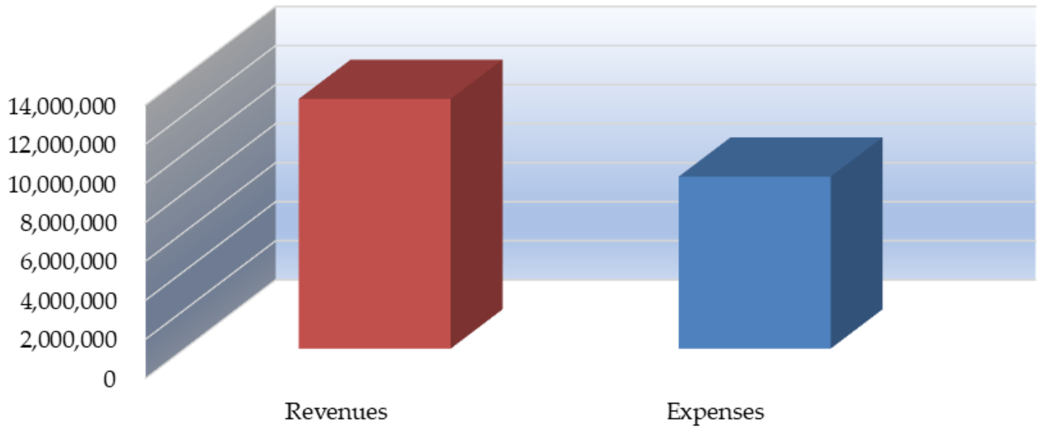
This graph shows the governmental function expenses of the City:



For the year ended September 30, 2019, expenses for governmental activities totaled $19,597,044. This represents an increase of $3,527,918 or 22% from the prior year. The City's largest functional expense is public safety totaling $6,924,255. Public safety increased $520,136 or 8% when compared to the prior year due to salaries and employee benefits and contract service expenses. General government expenses increased by $1,646,237 or 49% primarily due to increased salaries for city management employees and an overall increase in the city's net pension liability, resulting in greater employee benefit expenses. Community development increased by $538,177 or 65% primarily as a result of increased salaries and recognition of depreciation expenses in the current year. Annual depreciation was not recognized within the community development department in the prior year. Public works expense increased by $685,324 or 21% primarily due to increased personnel and engineering service expenses. All remaining expenses remained relatively consistent with the previous year.

Business-type activities are shown comparing operating costs to revenues generated by related services.

Business-Type Activities - Revenues and Expenses



For the year ended September 30, 2019, charges for services by business-type activities totaled $12,368,236. This is an increase of $431,259, or 4%, from the previous year. This increase directly relates to an increase in the utility billing rates charged to customers. The City completed a utility rate study in November of 2015 which examined the future operating and capital financing requirements of the utility system and determine the adequacy of existing rates to meet the related requirements. The study recommended increases in both water and sewer rates which are to be phased in through fiscal year 2019.

The estimated increased revenues are noted in the following excerpt from the study:

YEAR	WATER	SEWER	COMBINED
2016	9.0%	34.0%	19.0%
2017	11.0%	18.0%	14.1%
2018	8.0%	12.0%	9.9%
2019	3.0%	3.0%	3.0%
2020	0.0%	0.0%	0.0%

Grants and contributions decreased $2,106,934 due to nonrecurring capital contributions of airport assets from TXDOT in the prior year.

Total expenses increased $566,870 or 7% to a total of $8,810,016. Public utility expenses totaled $6,757,232 while airport, cemetery operations, and sanitation totaled $449,564, $175,801, and $1,427,419, respectively. The largest increase in expenses was seen in public utility expenses. This increase was mainly attributed to personnel costs, treated water contract expenses, and supplies expenses.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At September 30, 2019, the City's governmental funds reported combined fund balances of $19,240,931, an increase of $7,256,502 in comparison with the prior year. Approximately 20% of this amount, $3,932,229**,** constitutes *unassigned fund balance,* which is available for spending at the government's discretion. The remainder of the fund balance is either *nonspendable, restricted or committed* to indicate that it is 1) not in spendable form $688,074, 2) committed $5,823,561 or 3) restricted for particular purposes $8,797,067.

As of the end of the year the general fund reflected a total fund balance of $5,950,121. Of this, $1,557,807 is considered restricted and $3,932,229 is unassigned. General fund balance increased by $502,781. This increase can be attributed to transfers from other funds as well as greater than anticipated revenues for the year ended.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of $3,932,229 is 28% of total general fund operating expenditures.

The capital improvements fund had an ending fund balance of $6,243,525 as of yearend. Total fund balance increased by $2,252,064 from the prior year due to capital financing exceeding total capital outlay expenditures. During the year, the City expended $3,840,916 on various capital improvement projects recorded in this fund.

The I&S for CO bonds fund had an ending fund balance of $647,756 at September 30, 2019, an increase of $71,670 when compared to the previous year. During the year, the fund recorded total principal and interest payments of $2,416,379 and property tax revenue of $2,164,309. The increase in fund balance was a direct result of intergovernmental revenue received from the TIF fund in the current year.

The transportation user fee fund had an ending fund balance of $5,152,227 at September 30, 2019, an increase of $4,267,667 when compared to the prior year. The increase is a direct result of $3,985,000 in bond proceeds received in the current year.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the City's largest proprietary fund, the public utility fund, totaled $17,283,430. Unrestricted net position at the close of the fiscal year amounted to $4,931,997, a total increase of $2,356,560 from the previous year. Total investment in capital assets, net of related debt of was $12,351,433, and capital assets, net of depreciation totaled $33,495,858.

GENERAL FUND BUDGETARY HIGHLIGHTS

Supplemental budget amendments were approved during the fiscal year increasing total budgeted expenditures by $294,859 and increasing total revenues by $692,137 resulting in a net increase in budgeted fund balance of $352,250. The primary reasons for the budget revision were due to higher than expected sales and franchise taxes. Expenditures were amended to account for general revisions to reflect actual operating results. Total budgeted revenues of $12,724,546 were less than actual revenues of $12,837,991, resulting in a total positive revenue variance of $113,445. Total budgeted expenditures of $13,879,998 were less than actual expenditures of $13,900,625, resulting in a total negative expenditure variance of $20,627. The general government, culture and recreation, and community development were over budget for the fiscal year.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested $68,265,282 in a variety of capital assets and infrastructure, net of accumulated depreciation including assets recorded in the internal service funds of $2,685,023. The City's business-type activities funds had invested $39,335,540 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, park improvements, and infrastructure.

Major capital asset additions during the current year include the following:

- Heritage Park improvements of $871,437.
- Taylor Skate Park improvements of $754,163.
- Radio replacement project for $511,254.
- Purchase of new vehicles for governmental activities totaling $326,321.
- Computer aided dispatch for $243,955.
- Mustang Creek Tributary improvements of $223,783.
- Givens Community Center improvements of $69,398.
- Murphy Pool improvements of $130,811.
- Moody Museum storage improvements of $56,100.
- Animal shelter remodel for $58,033.
- 2019 infrastructure improvements totaling $273,447.
- Wastewater treatment plant improvements for $375,283
- Other water and sewer line improvements for $134,715.

More detailed information about the City's capital assets is presented in note IV. C to the financial statements.

LONG-TERM DEBT

The City's outstanding bonds and certificates of obligation payable net of all premiums and discounts increased by $10,143,665 or 20% from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were $61,595,921, net of all premiums and discounts. All of the City's debt is backed by a full-faith credit pledge of property taxes with a limited pledge of revenues of the enterprise/utility system. The City monitors its debt obligations and callable bonds for refinancing opportunities with market conditions.

More detailed information about the City's long-term liabilities is presented in note IV. D to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The local economy is expanding as evidenced by increasing sales tax collections and new construction activity. In 2019, the City issued a total of 811 building permits with a total valuation of $53,457,536. This is an increase in valuation by $17,357,079 from the previous year. While growth brings additional revenue to the City, it also increases the demands on City services. The FY2020 budget will include funding to plan for future growth by updating the City's Comprehensive Plan, by completing a public utilities assessment, and completing a comprehensive drainage improvements plan. The FY2020 budget also continues to address its aging infrastructure through a series of improvements that are funded by a combination of utility revenues and debt proceeds.

Meeting the challenges created by growth takes financial resources, a Council vision, and budgetary constraint. The Avery Glen residential development began construction in early 2019 and will continue to build out for the next two years. The Grove residential development will begin construction in early 2020 and will build out over the next two to three years. Both developments could seek approval for additional builds if the economy continues to grow. In addition, a new mixed residential development received initial approval and could break ground in the second half of 2020. On the commercial side, Hart Components was approved for a manufacturing facility within the City limits and anticipates the start of production in the first half of 2020. Hart Components will provide both property tax and sales tax revenues. In addition, RCR Taylor Logistics Park, a master planned rail-served logistic & industrial park broke ground in 2019.

For many years, the City's economy has been largely based in agriculture and manufacturing. These industries are still with the City today, however, the Taylor Economic Development Corporation actively recruits companies that add to the diversity of the City's local industry while providing residents with good employment. A major industry that is located within the City of Taylor is the Electric Reliability Council of Texas (ERCOT), which manages the flow of electric power to approximately 25 million Texas customers, or about 90 percent of the state's electric load. ERCOT is the City's largest employer, while the Taylor Independent School District (TISD) is the second largest employer in the City.

The City's Fund Balance Policy requires that the General Fund maintains a minimum of three months of operating expenditures as unassigned reserves, which currently equates to $3,475,156. At the end of fiscal year 2019, unassigned fund balance in the General Fund is $3,932,229. It is intended that the available fund balance beyond the minimum be used for capital outlay, unbudgeted personnel expenses and emergency expenditures. For the fiscal year 2019-20, fund balance in all budgeted funds is projected to remain at adequate levels to provide for unexpected decreases in revenue plus extraordinary unbudgeted expenditures.

The property tax rate for fiscal year 2019-20 is $0.809215 per $ 100 valuation. Of this tax rate 75 percent or $0.611551 is utilized for General Fund activities. The remaining 25 percent or $0.197664 is used for debt service. The General Fund's portion of property tax revenue for fiscal year 2019-20 is estimated to be $7,142,000. Sales tax revenue for fiscal year 2019-20 is budgeted at $3,395,000.

The largest revenue source for the Utility Fund is water sales at $5,626,553. A water and sewer rate study was completed and adopted by Council during fiscal year 2014-2015 and rate increases were implemented beginning in fiscal year 2015-16 and increased annually for the next four years, ending in 2019. There is not a budgeted rate increase for water or sewer services in fiscal year 2019-20. The water and sewer rate increases are to fund future projects and build up reserves in the Public Utilities Fund. The new rate system, which focuses on water conservation, implements an increasing tier rate which charges a higher price for water at higher levels of consumption. The second largest revenue source is sewer charges at $4,400,000 based on the fiscal year 2019-20 base rate of $28.84 plus $6.91 per 1,000 gallons.

The City Council approved an ordinance establishing a Transportation User Fee (TUF) that applied to businesses and residents within the City of Taylor city limits. The new rate took effect in June of 2016. A flat fee of $8.00 per residential unit was assessed, with commercial customers being assessed at 6 distinct tier rates that ranged from $25 to $133 per month. The total annual revenue generated from the TUF is projected to be $793,698 for the fiscal year 2019-20. The TUF was designed to address a portion of the street repair and maintenance expenses for Taylor's aged infrastructure but is not enough to meet the demands of all the lower rated streets.

The sanitation fee for residential garbage is a base charge of $ 12.04 per month. There is no change in rates in the budget for the fiscal year 2019-20.

The City Council approved a residential curbside recycling program in December of 2017. The program's initial cost was $2.50 per month per resident with the City paying $.75 per month per resident for the first year of service. After the first year, the cost share ended and the rate increased to $3.25 per month. There is no rate increase budgeted for fiscal year 2019-20.

The drainage fee for a single-family dwelling remains at $3.00 per month in fiscal year 2019-20.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Department of Finance at 400 Porter St., Taylor Texas 76574 or call (512) 352-5997.

FINANCIAL STATEMENTS

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2019

	Primary Government		
	Governmental Activities	**Business-Type Activities**	**Total**
Assets			
Cash and cash equivalents	$ 16,055,813	$ 10,617,347	$ 26,673,160
Investments	4,398,262	497,862	4,896,124
Restricted cash-customer deposits	-	450,162	450,162
Receivables, net	1,712,629	1,236,345	2,948,974
Due from primary government	-	-	-
Internal balances	202,585	(202,585)	-
Inventories	-	76,764	76,764
Total Current Assets	22,369,289	12,675,895	35,045,184
Land held for investment	-	-	-
Capital assets:			
Non-depreciable	5,347,840	1,465,393	6,813,233
Net depreciable capital assets	62,917,442	37,870,147	100,787,589
Noncurrent Assets	68,265,282	39,335,540	107,600,822
Total Assets	90,634,571	52,011,435	142,646,006
Deferred Outflows of Resources			
Deferred charge on refunding	306,812	594,805	901,617
Pension contributions	636,649	106,226	742,875
OPEB contributions	3,751	626	4,377
Pension investment earnings	1,152,711	192,332	1,345,043
Total Deferred Outflows of Resources	2,099,923	893,989	2,993,912

Component Units	
Taylor EDC	Tax Increment Financing
$ 2,511,885	$ 600,293
-	-
-	-
206,052	-
4,975	-
-	-
-	-
2,722,912	600,293
384,512	-
-	-
44,000	-
428,512	-
3,151,424	600,293
-	-
-	-
-	-
-	-
-	-

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2019

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable and accrued liabilities	1,559,827	315,238	1,875,065
Due to component unit	4,975	-	4,975
Customer deposits	-	450,162	450,162
Compensated absences, current	1,033,120	26,856	1,059,976
Accrued interest payable	166,342	139,210	305,552
Long-term debt due within one year	2,449,869	1,695,000	4,144,869
Total Current Liabilities	5,214,133	2,626,466	7,840,599
Noncurrent liabilities:			
Net pension liability	5,759,831	961,039	6,720,870
OPEB liability	1,033,716	60,428	1,094,144
Compensated absences, noncurrent	114,790	2,984	117,774
Debt due in more than one year	32,782,834	26,240,965	59,023,799
	39,691,171	27,265,416	66,956,587
Total Liabilities	44,905,304	29,891,882	74,797,186
Deferred Inflows of Resources			
OPEB (gains) losses	12,169	2,031	14,200
OPEB assumption changes	2,678	447	3,125
Pension (gains) losses	80,686	13,463	94,149
Total Deferred Inflows of Resources	95,533	15,941	111,474
Net Position			
Net investment in capital assets	44,930,166	16,703,213	61,633,379
Restricted for:			
Debt service	647,756	-	647,756
Capital projects	635,760	-	635,760
Community development	-	-	-
Cemetery land purchase	92,094	-	92,094
Moody museum	251,446	-	251,446
Library bequest funds	283,357	-	283,357
Cemetery - nonexpendable	688,074	-	688,074
Municipal court	104,605	-	104,605
Other purposes	538,524	-	538,524
Unrestricted	(438,125)	6,294,388	5,856,263
Total Net Position	$ 47,733,657	$ 22,997,601	$ 70,731,258

See Notes to Financial Statements.

Component Units	
Taylor EDC	**Tax Increment Financing**
17,448	2,599
-	-
-	-
10,566	-
-	-
-	-
28,014	2,599
-	-
-	-
1,174	-
-	-
1,174	-
29,188	2,599
-	-
-	-
-	-
-	-
44,000	-
-	-
-	-
3,078,236	597,694
-	-
-	-
-	-
-	-
-	-
-	-
-	-
$ 3,122,236	$ 597,694

City of Taylor, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	$ 5,012,235	$ 1,589,404	$ 527,698	$ -
Culture and recreation	1,359,674	-	-	-
Community development	1,371,973	-	-	1,238,407
Public safety	6,924,255	335,026	-	-
Public works	3,915,394	491,082	-	-
Interest and fiscal charges	1,013,513	-	-	-
Total Governmental Activities	19,597,044	2,415,512	527,698	1,238,407
Business-Type Activities				
Public Utility	6,757,232	10,118,130	-	-
Airport	449,564	419,847	-	156,197
Cemetery Operating	175,801	197,994	-	-
Sanitation	1,427,419	1,632,265	-	-
Total Business-Type Activities	8,810,016	12,368,236	-	156,197
Total Primary Government	$ 28,407,060	$ 14,783,748	$ 527,698	$ 1,394,604
Component Units				
Taylor Economic Development Corporation	$ 685,851	$ -	$ -	$ -
Tax Increment Financing	403,538	-	-	-
Total Component Units	$ 1,089,389	$ -	$ -	$ -

General Revenues:

Taxes

Property tax

Sales tax

Franchise and local taxes

Investment income

Other revenues

Transfers

Total General Revenues and Transfers

Change in Net Position

Beginning Net Position

Ending Net Position

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Taylor EDC	Tax Increment Financing
$ (2,895,133)	$ -	$ (2,895,133)	$ -	$ -
(1,359,674)	-	(1,359,674)	-	-
(133,566)	-	(133,566)	-	-
(6,589,229)	-	(6,589,229)	-	-
(3,424,312)	-	(3,424,312)	-	-
(1,013,513)	-	(1,013,513)	-	-
(15,415,427)	-	(15,415,427)	-	-
-	3,360,898	3,360,898	-	-
-	126,480	126,480	-	-
-	22,193	22,193	-	-
-	204,846	204,846	-	-
-	3,714,417	3,714,417	-	-
(15,415,427)	3,714,417	(11,701,010)	-	-
			(685,851)	-
			-	(403,538)
			(685,851)	(403,538)
8,885,991	-	8,885,991	-	149,619
3,438,534	-	3,438,534	1,148,085	-
958,665	-	958,665	-	-
518,264	128,330	646,594	781	23,300
476,896	138,273	615,169	489,831	72,728
1,437,725	(1,437,725)	-	-	-
15,716,075	(1,171,122)	14,544,953	1,638,697	245,647
300,648	2,543,295	2,843,943	952,846	(157,891)
47,433,009	20,454,306	67,887,315	2,169,390	755,585
$ 47,733,657	$ 22,997,601	$ 70,731,258	$ 3,122,236	$ 597,694

City of Taylor, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2019

	General	Capital Improvements	I & S For CO Bonds
Assets			
Cash and cash equivalents	$ 1,836,787	$ 6,608,984	$ 645,602
Investments	3,659,815	-	-
Receivables, net	1,051,758	484,975	49,094
Due from other funds	162,532	-	2,154
Total Assets	$ 6,710,892	$ 7,093,959	$ 696,850
Liabilities			
Accounts payable and accrued liabilities	$ 603,074	$ 850,434	$ -
Due to other funds	2,154	-	-
Due to component unit	4,975	-	-
Total Liabilities	610,203	850,434	-
Deferred Inflows of Resources			
Unavailable revenue - property taxes	150,568	-	49,094
Total Deferred Inflows of Resources	150,568	-	49,094
Fund Balances			
Nonspendable:			
Permanent fund	-	-	-
Restricted for:			
Debt service	-	-	647,756
Capital projects	635,760	6,243,525	-
Library donation fund	283,357	-	-
Roadway impact fund	246,334	-	-
Special revenue	-	-	-
Other purposes	392,356	-	-
Committed for:			
Drainage	10,785	-	-
ERCOT	275,000	-	-
Givens Community Center	150,000	-	-
Cattainer	24,300	-	-
Road maintenance	-	-	-
Unassigned reported in:			
General fund	3,932,229	-	-
Total Fund Balances	5,950,121	6,243,525	647,756
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 6,710,892	$ 7,093,959	$ 696,850

See Notes to Financial Statements.

Transportation User Fee	Nonmajor Governmental Funds	Total Governmental Funds
$ 5,072,945	$ 460,940	$ 14,625,258
-	738,447	4,398,262
79,708	47,094	1,712,629
-	203,945	368,631
$ 5,152,653	$ 1,450,426	$ 21,104,780
$ 426	$ 40,592	$ 1,494,526
-	162,532	164,686
-	-	4,975
426	203,124	1,664,187
-	-	199,662
-	-	199,662
-	688,074	688,074
-	-	647,756
-	-	6,879,285
-	-	283,357
-	-	246,334
-	347,979	347,979
-	-	392,356
-	211,249	222,034
-	-	275,000
-	-	150,000
-	-	24,300
5,152,227	-	5,152,227
-	-	3,932,229
5,152,227	1,247,302	19,240,931
$ 5,152,653	$ 1,450,426	$ 21,104,780

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City of Taylor, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2019

Fund Balances - Total Governmental Funds	$	19,240,931
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - non-depreciable		5,240,026
Capital assets - net depreciable		60,340,233
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		199,662
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.		
Deferred charge on refunding		306,812
Pension contributions		624,707
OPEB contributions		3,681
Pension investment earnings		1,131,089
OPEB assumption changes		(2,628)
OPEB (gains) losses		(11,941)
Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Net position - governmental activities		429,951
Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.		
Pension (gains) losses		(79,172)
Some liabilities, including bonds payable and compensated absences, are not reported as liabilities in the governmental funds.		
Net pension liability		(5,651,789)
OPEB liability-Supplemental Death Fund		(355,372)
OPEB liability-Retiree Healthcare		(671,551)
Accrued interest		(166,342)
Bond premium		(1,598,985)
Bond discount		2,310
Compensated absences		(1,142,965)
Non-current liabilities due in one year		(1,845,000)
Non-current liabilities due in more than one year		(28,260,000)
Net Position of Governmental Activities	$	47,733,657

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS

For the Year Ended September 30, 2019

	General	Capital Improvements	I & S For CO Bonds
Revenues			
Property tax	$ 6,721,682	$ -	$ 2,164,309
Sales tax	3,438,534	-	-
Franchise and local taxes	864,192	-	-
License and permits	492,187	-	-
Charges for services	306,720	-	-
Fines and forfeitures	316,238	-	-
Intergovernmental	169,020	1,238,407	343,678
Investment income	243,606	137,767	37,347
Other revenues	285,812	-	-
Total Revenues	12,837,991	1,376,174	2,545,334
Expenditures			
Current:			
General government	3,188,967	-	-
Culture and recreation	1,332,652	-	-
Community development	927,181	-	-
Public safety	6,748,051	-	-
Public works	1,703,774	-	-
Debt service:			
Principal retirement	-	-	1,655,000
Interest and fiscal charges	-	-	761,379
Bond issuance costs	-	60,887	-
Capital outlay	-	3,840,916	-
Total Expenditures	13,900,625	3,901,803	2,416,379
Excess of Revenues Over (Under) Expenditures	(1,062,634)	(2,525,629)	128,955
Other Financing Sources (Uses)			
Transfers in	1,634,200	176,807	145,411
Transfers (out)	(68,785)	(9,112)	(202,696)
Bond issuance	-	4,180,000	-
Bond premium	-	429,998	-
Total Other Financing Sources (Uses)	1,565,415	4,777,693	(57,285)
Net Change in Fund Balances	502,781	2,252,064	71,670
Beginning fund balances	5,447,340	3,991,461	576,086
Ending Fund Balances	$ 5,950,121	$ 6,243,525	$ 647,756

See Notes to Financial Statements.

Transporation User Fee	Nonmajor Governmental Funds	Total Governmental Funds
$ -	$ -	$ 8,885,991
-	-	3,438,534
-	94,473	958,665
-	-	492,187
781,969	499,610	1,588,299
-	18,788	335,026
-	15,000	1,766,105
43,376	14,250	476,346
-	13,788	299,600
825,345	655,909	18,240,753
-	164,144	3,353,111
-	-	1,332,652
-	-	927,181
-	-	6,748,051
757,367	-	2,461,141
-	-	1,655,000
-	-	761,379
60,044	-	120,931
-	-	3,840,916
817,411	164,144	21,200,362
7,934	491,765	(2,959,609)
-	8,185	1,964,603
(111,351)	(337,630)	(729,574)
3,985,000	-	8,165,000
386,084	-	816,082
4,259,733	(329,445)	10,216,111
4,267,667	162,320	7,256,502
884,560	1,084,982	11,984,429
$ 5,152,227	$ 1,247,302	$ 19,240,931

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City of Taylor, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2019

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances - total governmental funds	$	7,256,502
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		2,840,031
Depreciation expense		(2,242,300)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension expense		(202,105)
OPEB expense		(25,746)
Compensated absences		(51,384)
Other post employment benefits		(35,758)
Accrued interest		(61,132)
Amortization of deferred charges on refunding		(49,973)
Amortization of bond premium and discounts		95,847
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments		1,655,000
Bonds issued		(8,165,000)
Premiums on debt issued		(816,082)
Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		102,748
Change in Net Position of Governmental Activities	$	300,648

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

PROPRIETARY FUNDS

September 30, 2019

	Business-Type Activities Enterprise Funds		
	Public Utilities	**Airport**	**Cemetery Operating**
Assets			
Current Assets			
Cash and cash equivalents	$ 9,060,743	$ 1,107,136	$ 224,687
Investments	497,862	-	-
Restricted cash:			
Customer deposits	450,162	-	-
Receivables, net	1,001,393	10,460	13,690
Due from other funds	-	1,360	-
Inventories	76,764	-	-
Total Current Assets	11,086,924	1,118,956	238,377
Noncurrent Assets			
Capital assets:			
Non-depreciable	605,560	859,833	-
Net depreciable capital assets	32,890,298	4,972,324	7,525
Total Noncurrent Assets	33,495,858	5,832,157	7,525
Total Assets	44,582,782	6,951,113	245,902
Deferred Outflows of Resources			
Deferred charge on refunding	591,922	2,883	-
Pension contributions	97,459	3,560	5,207
OPEB contributions	574	21	31
Pension investment earnings	176,459	6,446	9,427
Total Deferred Outflows of Resources	866,414	12,910	14,665

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 224,781	$ 10,617,347	$ 1,430,555
-	497,862	-
-	450,162	-
210,802	1,236,345	-
-	1,360	8,213
-	76,764	-
435,583	12,879,840	1,438,768
-	1,465,393	107,814
-	37,870,147	2,577,209
-	39,335,540	2,685,023
435,583	52,215,380	4,123,791
-	594,805	-
-	106,226	11,942
-	626	70
-	192,332	21,622
-	893,989	33,634

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

PROPRIETARY FUNDS

September 30, 2019

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Liabilities			
Current Liabilities			
Accounts payable	155,633	4,855	12,336
Customer deposits	450,162	-	-
Current maturities of long-term debt	1,665,000	30,000	-
Compensated absences, current	26,856	-	-
Due to other funds	-	-	203,945
Accrued interest	133,159	6,051	-
Total Current Liabilities	2,430,810	40,906	216,281
Noncurrent Liabilities			
Long-term debt	24,780,180	1,460,785	-
Compensated absences, noncurrent	2,984	-	-
OPEB liability	55,441	2,025	2,962
Net pension liability	881,726	32,207	47,106
Total Liabilities	28,151,141	1,535,923	266,349
Deferred Inflows of Resources			
OPEB (gains) losses	1,863	68	100
Pension (gains) losses	12,352	451	660
OPEB assumption changes	410	15	22
Total Deferred Inflows of Resources	14,625	534	782
Net Position			
Net investment in capital assets	12,351,433	4,344,255	7,525
Unrestricted	4,931,997	1,083,311	(14,089)
Total Net Position	$ 17,283,430	$ 5,427,566	$ (6,564)

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
142,414	315,238	65,301
-	450,162	-
-	1,695,000	604,869
-	26,856	4,451
-	203,945	9,573
-	139,210	-
142,414	2,830,411	684,194
-	26,240,965	2,926,159
-	2,984	494
-	60,428	6,793
-	961,039	108,042
142,414	30,095,827	3,725,682
-	2,031	228
-	13,463	1,514
-	447	50
-	15,941	1,792
-	16,703,213	688,022
293,169	6,294,388	(258,071)
$ 293,169	$ 22,997,601	$ 429,951

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

PROPRIETARY FUNDS

For the Year Ended September 30, 2019

	Business-Type Activities Enterprise Funds		
	Public Utilities	**Airport**	**Cemetery Operating**
Operating Revenues			
Water revenue	$ 5,626,553	$ -	$ -
Sewer revenue	4,491,577	-	-
Airport services	-	419,847	-
Cemetery services	-	-	197,994
Sanitation	-	-	-
Other income	52,198	-	1,415
Charges for services	-	-	-
State grants	-	-	-
Rents and royalties	84,660	-	-
Total Operating Revenues	10,254,988	419,847	199,409
Operating Expenses			
Personnel services	1,535,657	81,695	110,397
Contractual services	2,526,601	192,632	59,362
Material and supplies	555,282	5,313	5,540
Depreciation	1,233,400	126,040	502
Total Operating Expenses	5,850,940	405,680	175,801
Operating Income (Loss)	4,404,048	14,167	23,608
Nonoperating Revenues (Expenses)			
Investment income	104,839	23,491	-
Interest expense	(839,075)	(43,884)	-
Bond issuance costs	(67,217)	-	-
Total Nonoperating Revenues (Expenses)	(801,453)	(20,393)	-
Income Before Transfers & Capital Contributions	3,602,595	(6,226)	23,608
Transfers and Capital Contributions			
Capital grants and contributions	-	156,197	-
Transfers in	3,965	-	12,510
Transfers (out)	(1,250,000)	(15,000)	(25,000)
Change in Net Position	2,356,560	134,971	11,118
Beginning net position	14,926,870	5,292,595	(17,682)
Ending Net Position	$ 17,283,430	$ 5,427,566	$ (6,564)

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ -	$ 5,626,553	$ -
-	4,491,577	-
-	419,847	-
-	197,994	-
1,632,265	1,632,265	-
-	53,613	20,811
-	-	1,205,948
-	-	156,485
-	84,660	-
1,632,265	12,506,509	1,383,244
-	1,727,749	171,834
1,427,419	4,206,014	599,481
-	566,135	-
-	1,359,942	637,850
1,427,419	7,859,840	1,409,165
204,846	4,646,669	(25,921)
-	128,330	41,918
-	(882,959)	(115,945)
-	(67,217)	-
-	(821,846)	(74,027)
204,846	3,824,823	(99,948)
-	156,197	-
-	16,475	202,696
(164,200)	(1,454,200)	-
40,646	2,543,295	102,748
252,523	20,454,306	327,203
$ 293,169	$ 22,997,601	$ 429,951

City of Taylor, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended September 30, 2019

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Cash Flows from Operating Activities			
Receipts from customers	$ 10,263,460	$ 419,923	$ 189,559
Payments to suppliers and contractors	(3,155,854)	(215,029)	(56,049)
Payments to employees for salaries and benefits	(1,500,109)	(80,397)	(108,497)
Net Cash Provided (Used) by Operating Activities	5,607,497	124,497	25,013
Cash Flows from Noncapital Financing Activities			
Transfer in	3,965	-	12,510
Transfer (out)	(1,250,000)	(15,000)	(25,000)
Net Cash Provided (Used) by Noncapital Financing Activities	(1,246,035)	(15,000)	(12,490)
Cash Flows from Capital and Related Financing Activities			
Purchases of capital assets	(549,096)	(75,652)	-
Proceeds from capital debt	4,713,251	-	-
Principal paid on capital debt	(1,515,000)	(60,000)	-
Bond issuance costs	(67,217)	-	-
Interest paid on capital debt	(823,960)	(45,560)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	1,757,978	(181,212)	-
Cash Flows from Investing Activities			
Purchase of investments	(2,754)	-	-
Interest on investments	104,839	23,491	-
Net Cash Provided by Investing Activities	102,085	23,491	-
Net Increase (Decrease) in Cash and Cash Equivalents	6,221,525	(48,224)	12,523
Beginning cash and cash equivalents	3,289,380	1,155,360	212,164
Ending Cash and Cash Equivalents	$ 9,510,905	$ 1,107,136	$ 224,687

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 1,616,079	$ 12,489,021	$ 1,383,244
(1,423,835)	(4,850,767)	(572,700)
-	(1,689,003)	(167,478)
192,244	5,949,251	643,066
-	16,475	202,696
(164,200)	(1,454,200)	-
(164,200)	(1,437,725)	202,696
-	(624,748)	(1,252,432)
-	4,713,251	192,000
-	(1,575,000)	(574,102)
-	(67,217)	-
-	(869,520)	(120,334)
-	1,576,766	(1,754,868)
-	(2,754)	-
-	128,330	41,918
-	125,576	41,918
28,044	6,213,868	(867,188)
196,737	4,853,641	2,297,743
$ 224,781	$ 11,067,509	$ 1,430,555

City of Taylor, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2019

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ 4,404,048	$ 14,167	$ 23,608
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	1,233,400	126,040	502
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	(10,984)	76	(9,850)
Due from other funds	-	(12,700)	-
Deferred Outflows of Resources:			
Pension contributions	(6,822)	(249)	(365)
OPEB contributions	(40)	(2)	(2)
Pension investment earnings	(263,610)	(9,629)	(14,083)
Pension assumption changes	2,154	79	115
Increase (Decrease) in:			
Accounts payable	(137,155)	(4,384)	8,853
Customer deposits	19,456	-	-
Net pension liability	322,437	11,778	17,226
OPEB liability	(1,823)	(67)	(97)
Deferred Inflows of Resources:			
OPEB gains/losses	3,608	132	193
OPEB assumption changes	410	15	22
Investment experience	1,863	68	100
Actual experience vs. assumption	(22,629)	(827)	(1,209)
Net Cash Provided (Used) by Operating Activities	$ 5,607,497	$ 124,497	$ 25,013
Schedule of Non-Cash Capital and Related Financing Activities			
Capital contributions	$ -	$ 156,197	$ -
Total	$ -	$ 156,197	$ -

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 204,846	$ 4,646,669	$ (25,921)
-	1,359,942	637,850
(16,186)	(36,944)	-
-	(12,700)	-
-	(7,436)	(836)
-	(44)	(5)
-	(287,322)	(32,301)
-	2,348	264
3,584	(129,102)	26,781
-	19,456	-
-	351,441	39,510
-	(1,987)	(224)
-	3,933	442
-	447	50
-	2,031	228
-	(24,665)	(2,772)
$ 192,244	$ 5,949,251	$ 643,066
$ -	$ 156,197	$ -
$ -	$ 156,197	$ -

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The City of Taylor, Texas is a municipal corporation incorporated under *Article XI. Section 5* of the *Constitution of the State of Texas (Home Rule Amendment)* in 1914. The City operates under a Council-Manager form of government. The City provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of the City and its inhabitants.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The Taylor Economic Development Corporation (the “TEDC”) and the Tax Increment Financing Fund (the “TIF”), although legally separate, are considered part of the reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Discretely Presented Component Units

Taylor Economic Development Corporation

The Taylor Economic Development Corporation (the "TEDC") serves all citizens of the City and is governed by a five member board of directors appointed by the Taylor City Council. An Executive Director is appointed by the TEDC board to carry out the Board's administrative and policy initiatives. The TEDC is a 4A Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the TEDC benefits the government and its citizens and is operated primarily within geographic boundaries of the City.

Separately issued audited financial statements are available from TEDC, 316 North Main, Taylor, TX 76574.

Tax Increment Financing Fund

The Tax Increment Financing fund is legally separate from the City and was created to encourage and accelerate planned development within the City limits. The fund accounts for all tax and expenditure activity associated with the fund's primary purpose. The tax increment is derived from the difference in appraised value between the year in which the reinvestment zone is established (base year) and each year the reinvestment zone is in existence. The Board of Directors shall consist of at least five members, but no more than fifteen members including any members appointed by the participating taxing units, and that the Taylor Main Street Advisory Board is appointed to serve as the Board of Directors. The current Board is not primarily comprised of City Council members. Therefore, discrete presentation is appropriate. Separately issued audited financial statements are not available. However, the fund's government wide presentation represents a complete presentation of the entity's activity.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As discussed earlier, the government has two discretely presented component units and are shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and transit functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues 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.

Capital Improvements Fund

The capital improvements fund accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

I&S for CO Bonds Fund

The City accounts for the accumulation of financial resources for the payments of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the I & S for CO Bonds fund is restricted exclusively for debt service expenditures.

Transportation User Fee Fund

The transportation user fee fund collects revenues used to fund street maintenance and reconstruction of streets related expenditures and projects.

The government reports the following major enterprise funds:

Public Utilities Fund

Water and wastewater services provided by the City are accounted for in the public utilities fund. Activities of the fund include administration, operation and maintenance of the water and wastewater system, and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and wastewater debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the funds.

Airport

The Airport fund accounts for the administration, operation and maintenance of the municipal airport.

Cemetery Operating Fund

The Cemetery operating fund accounts for the administration, operation and maintenance of the cemetery.

Sanitation Fund

The Sanitation fund accounts for the operation and maintenance of the sanitation department.

Additionally, the government reports the following fund types:

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund. These funds consist of the hotel/motel tax, Texas capital, main street revenue, cemetery land purchases, municipal court special fee, tax increment, drainage and transportation user fee funds.

Internal Service Funds

Revenues and expenses related to services provided to organizations inside the City on a cost reimbursement basis are accounted for in an internal service fund. The City's internal service funds include the equipment services and equipment replacement funds.

Permanent Fund

Chapter 6 Section 6-8 of the City Code establishes a cemetery trust fund subject to control of the City Council. Interest income from the investment of the permanent fund is to be used for beautification and upkeep of the cemetery. The City's only permanent fund is the cemetery permanent fund.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

E. Assets, Liabilities, Deferred Outflows / Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

Direct obligations of the U.S. Government
Fully collateralized certificates of deposit and money market accounts
Statewide investment pools

2. Fair Value

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). Inventories of supplies are reported at cost, whereas inventories held for resale are reported at lower of cost or market. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and capital items received in a service concession arrangement are reported at acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.
The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Infrastructure	5 to 30 years
Buildings and improvements	25 years

6. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has one item that qualifies for reporting in this category. It is the deferred charge on refunding reported in the government-wide statement of net position. A deferred charge on refunding results form the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for *deferred inflows of resources*. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The government has adopted a policy to maintain a minimum reserve of unassigned fund balance in the general fund at an amount equal to or greater than 25% of operating expenditures of that fund.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

Assets acquired under the terms of capital leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, capital lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

11. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is $7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

In addition to the contributions made to TMRS, the City provides certain other post-employment benefits to its retirees and dependents. Full time City of Taylor employees who retire from the City under the Texas Municipal Retirement System on or after January 1, 2000, and who are covered by the City of Taylor group hospitalization and medical insurance at the time of retirement, will be eligible to receive the current health plan which is an 80/20 HMO insurance plan that includes a $500 deductible for individual and a $1,000 deductible for family medical insurance provided by the City to its employees, from the date of retirement until the 5th anniversary date after retirement.

13. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with Generally Accepted Accounting Principles have been recognized as revenue.

Legislation was passed in 1979 and amended in 1981 by the Texas Legislature which affects the method of property assessment and tax collection in the City. This legislation, with certain exceptions, exempts intangible personal property and household goods. In addition, this legislature creates a "Property Tax Code" and provides, among other things, for the establishment of county-wide appraisal districts and for a State Property Tax Board which commenced operation in January 1980. The appraisal of property within the City is the responsibility of the Williamson County Tax Appraisal District. The Appraisal District is required under the Property Tax Code to assess all property within the appraisal district on the basis of 100 percent of its appraised value and is prohibited from applying any assessment rations. The value of real property within the Appraisal District must be reviewed at least every four years. The City, at its own expense, may challenge appraised values established by the Appraisal District through various appeals and, if necessary, legal action. Under this legislation, the City continues to set tax rates on property within the City limits. However, if the effective tax rate, excluding tax rates for bonds and other contractual obligations, adjusted for new improvements and revaluation, exceeds the rate of the previous year by more than eight percent, qualified voters of the City may petition for an election to determine whether to limit the tax rate to no more than eight percent above the rate of the previous year.

3. Compensated Absences

City employees earn vacation and sick leave, which may either be taken or accumulated, up to certain amounts, until retirement or termination. In the event of termination, resignation or retirement, all full-time employees, other than policeman and firemen, will be reimbursed for accrued vacation time up to 120 hours. Policeman and firemen, upon termination, resignation or retirement, will be reimbursed for accrued sick and vacation time according to civil service regulations. For all other employees, sick leave is not paid at termination or retirement.

All vacation and qualifying sick leave is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations and retirements. Vested or accumulated vacation leave and compensated leave of government-wide and proprietary funds are recognized as an expense and liability of those funds as the benefits accrue to employees.

It is the City's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the City's governmental funds recognize accrued compensated absences when it is paid.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the public utility fund, airport fund, cemetery operating, and sanitation funds are charges to customers for sales and services. The public utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, I&S for CO bonds, hotel/motel tax, main street revenue, municipal court security and technology, tax increment fund, drainage, transportation user fee, cemetery permanent, and enterprise funds. Capital project funds have no binding annual budget. Project-length financial plans are adopted for all capital projects; accordingly, no comparison of budget to actual is presented in the financial statements. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the fund level. No funds can be transferred or added which affect the total fund expenditures without City Council approval. Appropriations lapse at the end of the year. Several supplemental budget appropriations were made during the year.

A. Expenditures Over Appropriations

For the year ended September 30, 2019, expenditures exceeded appropriations at the legal level of control as follows:

General Fund	$20,627
Hotel/motel tax	$10,064
Drainage	$4,738

B. Deficit Fund Balance

At September 30, 2019, the cemetery operating and the equipment services funds have a deficit fund balance/net position of $6,564 and $66,133, respectively. The deficits will be eliminated in the future with cemetery revenue or through reimbursements from other funds.

C. Restricted/Committed Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund balances restricted/committed by the City:

		Restricted		Committed
Debt service	$	647,756	$	-
Capital projects		6,879,285		-
Cemetery land purchase		92,094		-
Municipal court	*	104,605		-
Moody museum		251,446		-
Library bequest funds		283,357		-
Roadway impact fees		246,334		-
PEG Fees		132,058		-
Pubic safety		8,852		
Other purposes		151,280		-
ERCOT		-		275,000
Givens Community Center		-		150,000
Cattainer		-		24,300
Drainage		-		222,034
Road maintenance		-		5,152,227
Total	$	8,797,067	$	5,823,561

* Restricted by enabling legislation

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2019, the primary government had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Credit Rating
Municipal bonds	$ 2,237,527	0.22	AAA
Federal Coupon Securities	1,669,247	0.51	AAA
Commercial paper	989,350	0.37	A-1
External investment pools	26,432,546	0.06	AAAm
Total fair value	$ 31,328,670		
Portfolio weighted average maturity		0.11	

As of September 30, 2019, the component units had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Credit Rating
External investment pools	$ 684,027	0.09	AAAm
Total fair value	$ 684,027		
Portfolio weighted average maturity		0.09	

Interest rate risk In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed five years; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk: The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2019, the City's investment in investment pools were rated AAAm by Standard & Poor's.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2019, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2019, the fair value of the portion in TexPool approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

TexSTAR

TexSTAR has been established for governmental entities pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR's governing body is a five-member Board consisting of three representatives of participants and one member designated by each of the co-administrators. The Board holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TexSTAR. Board oversight of TexSTAR is maintained through daily, weekly, and monthly reporting requirements. TexSTAR is rated AAAm by Standard &

Poor's. The City's fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

Texas CLASS

MBIA is a participant of the Texas CLASS program. Texas CLASS has been established for governmental entities pursuant to the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. The Board administers the affairs of the Trust and enters into contracts and agreements on behalf of the Trust in order to effectuate the terms of the Trust Agreement. It also selects consultants for Texas CLASS, including the Program Administrator and the Custodian. MBIA's Texas CLASS is rated AAA by Fitch. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The City’s financial instruments consist of cash and cash equivalents, investments in certificates of deposits maturing in greater than three months, and accounts receivable. The estimated fair value of cash, cash equivalents, investments, and accounts receivable approximate their carrying amounts due to the short-term nature of these instruments.

The following table sets forth by level, within the fair value hierarchy, the City's fair value measurements at September 30, 2019.

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Municipal Bonds	$ 2,237,527	$ 2,237,527	$ -	$ -
Federal Coupon Securities	1,669,247	1,669,247	-	-
Commercial Paper	989,350	989,350	-	-
Total Assets at fair value	$ 4,896,124	$ 4,896,124	$ -	$ -

C. Receivables

The following comprise receivable balances of the primary government at year end:

	Governmental Activities					
	General	I&S for CO Bonds	Capital Improvements	Transportation User Fee	Nonmajor Governmental	Total
Property taxes	$ 150,568	$ 49,094	$ -	$ -	$ -	$ 199,662
Sales tax	609,207	-	-	-	-	609,207
Franchise taxes	230,212	-	-	-	-	230,212
Accounts	-	-	-	89,383	55,385	144,768
Other	61,771	-	484,975	-	311	547,057
Allowance	-	-	-	(9,675)	(8,602)	(18,277)
	$ 1,051,758	$ 49,094	$ 484,975	$ 79,708	$ 47,094	$ 1,712,629

	Business-Type Activities				
	Public Utilities	Airport	Cemetery Operating	Sanitation	Total
Accounts	$ 1,007,745	$ 10,460	$ 13,690	$ 213,493	$ 1,245,388
Allowance	(6,352)	-	-	(2,691)	(9,043)
	$ 1,001,393	$ 10,460	$ 13,690	$ 210,802	$ 1,236,345

The Taylor Economic Development Corporation receivables consisted entirely of sales tax.

D. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 2,557,024	$ -	$ -	$ 2,557,024
Construction in progress	7,236,524	2,604,062	(7,157,584)	2,683,002
Construction in progress - internal service funds	-	107,814	-	107,814
Total capital assets not being depreciated	9,793,548	2,711,876	(7,157,584)	5,347,840
Capital assets, being depreciated:				
Streets and bridges	52,784,830	-	1,909,990	54,694,820
Parks and dams	13,145,947	17,595	4,036,407	17,199,949
Sidewalks, curbs and gutters	3,789,523	-	-	3,789,523
Buildings and improvements	9,705,323	-	1,211,187	10,916,510
Operating equipment	3,046,370	218,374	(53,270)	3,211,474
Equipment in internal service funds	5,047,894	1,144,618	-	6,192,512
Total capital assets being depreciated	87,519,887	1,380,587	7,104,314	96,004,788
Less accumulated depreciation				
Streets and bridges	17,175,905	1,351,751	-	18,527,656
Parks and dams	3,205,385	431,806	-	3,637,191
Sidewalks, curbs and gutters	584,234	94,738	-	678,972
Buildings and improvements	3,491,276	277,657	-	3,768,933
Operating equipment	2,826,213	86,348	(53,270)	2,859,291
Equipment in internal service funds	2,977,453	637,850	-	3,615,303
Total accumulated depreciation	30,260,466	2,880,150	(53,270)	33,087,346
Net capital assets being depreciated	57,259,421	(1,499,563)	7,157,584	62,917,442
Total Capital Assets	$ 67,052,969	$ 1,212,313	$ -	$ 68,265,282

Depreciation was charged to governmental functions as follows:

General government	$ 222,576
Community development	431,806
Public safety	136,823
Public works	1,451,095
Internal service funds	637,850
Total Governmental Activities Depreciation Expense	$ 2,880,150

A summary of changes in business-type activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 1,317,035	$ -	$ -	$ 1,317,035
Construction in progress	5,261,881	755,491	(5,869,014)	148,358
Total capital assets not being depreciated	6,578,916	755,491	(5,869,014)	1,465,393
Capital assets, being depreciated:				
Plant distribution and collection	46,932,096	-	2,789,472	49,721,568
Buildings	7,638,503	-	3,079,542	10,718,045
Runway	2,238,416	-	-	2,238,416
Equipment	808,829	25,454	-	834,283
Total capital assets being depreciated	57,617,844	25,454	5,869,014	63,512,312
Less accumulated depreciation				
Plant distribution and collection	19,536,604	1,084,269	-	20,620,873
Buildings	3,186,767	207,258	-	3,394,025
Runway	800,973	55,960	-	856,933
Equipment	757,879	12,455	-	770,334
Total accumulated depreciation	24,282,223	1,359,942	-	25,642,165
Net capital assets being depreciated	33,335,621	(1,334,488)	5,869,014	37,870,147
Total Capital Assets	$ 39,914,537	$ (578,997)	$ -	$ 39,335,540

Depreciation was charged to business-type activities as follows:

Public Utilities	$ 1,233,400
Airport	126,040
Cemetery	502
Total Business-type Activities Depreciation Expense	$ 1,359,942

A summary of changes in discretely presented component unit capital assets for the year end was as follows:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets being depreciated				
Industrial building	$ 2,553,506	$ -	$ (2,553,506)	$ -
Leasehold improvements	26,795	-	-	26,795
Commercial sign	17,244	-	-	17,244
Office Equipment	35,723	-	-	35,723
Total capital assets being depreciated	2,633,268	-	(2,553,506)	79,762
Less accumulated depreciation				
Industrial building	186,194	-	(186,194)	-
Leasehold improvements	-	1,787	-	1,787
Commercial sign	3,592	1,724	-	5,316
Office Equipment	26,519	2,140	-	28,659
Total Accumulated Depreciation	216,305	5,651	(186,194)	35,762
Total Capital Assets, Net	$ 2,416,963	$ (5,651)	$ (2,367,312)	$ 44,000

E. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2019. In general, the City uses the debt service fund and general fund to liquidate governmental long-term liabilities and pension liabilities, respectively.

	Beginning Balance	Additions	Payments/ Refunding	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Bonds	$ 10,635,000	$ -	$ (955,000)	$ 9,680,000	$ 975,000
Combination Tax and					
Revenue Certificates of Obligation	12,960,000	8,165,000	(700,000)	20,425,000	870,000
Revenue Certificates of Obligation - ISF	2,050,000	-	(140,000)	1,910,000	190,000
Less deferred amounts:					
For discounts	(4,622)	-	2,312	(2,310)	-
For premiums	881,062	816,082	(98,159)	1,598,985	-
For premiums - ISF	52,670	-	(4,389)	48,281	-
Total Bonds Payable	26,574,110	8,981,082	(1,895,236)	33,659,956	2,035,000
Note Payable - internal service fund	582,657	-	(191,368)	391,289	180,849
Capital Lease - internal service fund	1,232,192	192,000	(242,734)	1,181,458	234,020
Total Governmental Activities	$ 28,388,959	$ 9,173,082	$ (2,329,338)	$ 35,232,703	$ 2,449,869
			Long-term liabilities due in more than one year	$ 32,782,834	
Business-Type Activities:					
General Obligation Bonds	$ 9,790,000	$ -	$ (685,000)	$ 9,105,000	$ 695,000
Combination Tax and					
Revenue Certificates of Obligation	14,025,000	4,425,000	(890,000)	17,560,000	1,000,000
Less deferred amounts:					
For discounts	(4,267)	-	2,134	(2,133)	-
For premiums	1,067,413	288,251	(82,566)	1,273,098	-
Total Bonds Payable	24,878,146	4,713,251	(1,655,432)	27,935,965	1,695,000
Total Business-Type Activities	$ 24,878,146	$ 4,713,251	$ (1,655,432)	$ 27,935,965	$ 1,695,000
			Long-term liabilities due in more than one year	$ 26,240,965	
Component Unit Activities:					
Line of Credit	$ 2,044,637	$ -	$ (2,044,637)	$ -	$ -
Total Component Unit Activities	$ 2,044,637	$ -	$ (2,044,637)	$ -	$ -
			Long-term liabilities due in more than one year	$ -	

Long-term debt applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund. The general fund has typically been used to liquidate the liability for compensated absences for governmental activities. Capital leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset. The Taylor EDC has an unused line of credit totaling $3,500,000. Assets under capital lease have a net book value of $749,467 of year end.

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
$8,995,000 General Obligation Refunding Bonds, Series 2009, due in installments through 2029, interest at 2% to 4%	$ 170,000	$ 265,000	$ 435,000
$3,945,000 General Obligation Refunding Bonds, Series 2010, due in installments through 2022, interest at 1.5% to 4%	265,000	75,000	340,000
$5,450,000 General Obligation Refunding Bonds, Series 2012, due in installments through 2025, interest at 1% to 2.5%	2,960,000	740,000	3,700,000
$4,595,000 General Obligation Refunding Bonds, Series 2015, due in installments through 2025, interest at 2.9%	2,185,000	1,600,000	3,785,000
$8,010,000 General Obligation Refunding Bonds, Series 2016, due in installments through 2034, interest at 4%	2,945,000	5,065,000	8,010,000
$3,020,000 General Obligation Refunding Bonds, Series 2017, due in installments through 2029, interest at 2% to 4%	1,155,000	1,360,000	2,515,000
Total General Obligation Bonds	$ 9,680,000	$ 9,105,000	$ 18,785,000
Combination Tax and Revenue Certificates of Obligation:			
$4,200,000 Combination Tax and Revenue Certificates of Obligation, Series 2006, due in annual installments through 2026, interest at 4.45%	$ -	$ 3,600,000	$ 3,600,000
$10,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2007, due in annual installments through 2027, interest at 3.83%	2,595,000	5,780,000	8,375,000
$8,780,000 Combination Tax and Revenue Certificates of Obligation, Series 2010, due in annual installments through 2034, interest at 4.25% to 5%	100,000	95,000	195,000
$3,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2012, due in annual installments through 2032, interest at 4.25% to 5%	2,120,000	-	2,120,000
$3,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2013, due in annual installments through 2033, interest at 4%	2,850,000	-	2,850,000
$5,340,000 Combination Tax and Revenue Certificates of Obligation, Series 2017, due in annual installments through 2037, interest at 2.9-3.25%	1,445,000	3,660,000	5,105,000
$5,440,000 Combination Tax and Revenue Certificates of Obligation, Series 2018, due in annual installments through 2030, interest at 3%	5,060,000	-	5,060,000
$12,590,000 Combination Tax and Revenue Certificates of Obligation, Series 2019, due in annual installments through 2044, interest at 2.75%	8,165,000	4,425,000	12,590,000
Total Combination Tax and Revenue/Certificates of Obligation	$ 22,335,000	$ 17,560,000	$ 39,895,000

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2019

	Governmental Activities	Business - Type Activities	Total
Less deferred amounts:			
Discounts and premiums	$ 1,644,956	$ 1,270,965	$ 2,915,921
Notes Payable			
$300,000 Note Payable to Citizens Bank, due in monthly installments of $5,329 through June 2020, interest at 2.5%	47,461	-	47,461
$320,000 Note Payable to Citizens Bank, due in annual installments of $68,626 through August 2021, interest at 3.05%	131,128	-	131,128
$354,000 Note Payable to Signature Bank, due in annual installments of $75,167 through August 2022, interest at 2.98%	212,700	-	212,700
Capital Leases Payable:			
$53,931 Capital lease payable to John Deere, due in monthly installments of $4,733 through 2017, interest at 3.25%	35,165	-	35,165
$27,372 Capital lease payable to John Deere, due in monthly installments of $229 through 2018, interest at 3.25%	17,847	-	17,847
$72,633 Capital lease payable to Wells Fargo, due in monthly installments of $28,815 through 2017, interest at 3.25%	40,511	-	40,511
$52,750 Capital lease payable to Wells Fargo, due in monthly installments of $28,815 through 2017, interest at 3.25%	35,253	-	35,253
$1,030,100 Capital lease payable to Community Leasing, due in annually installments of $91,322 through 2030, interest at 3.79%	809,160	-	809,160
$496,000 Capital lease payable to JP Morgan Chase, due in quarterly installments of $103,218 through 2020, interest at 1.79%	92,598	-	92,598
$192,000 Capital lease payable to Frost Bank, due in annual installments of $41,076 through 2023, interest at 3.48%	150,924	-	150,924
Total Notes and Capital Leases Payable	1,572,747	-	1,572,747
Total Debt	$ 35,232,703	$ 27,935,965	$ 63,168,668

The annual requirements to amortize the City's long-term activities debt issues outstanding at year ending were as follows:

General Obligation Bonds

	Governmental Activities		Business-type Activities	
	Principal	**Interest**	**Principal**	**Interest**
2020	$ 975,000	$ 297,690	$ 695,000	$ 321,237
2021	1,135,000	273,485	505,000	301,537
2022	1,160,000	244,473	520,000	288,621
2023	1,205,000	214,856	515,000	275,276
2024	880,000	184,997	375,000	262,283
2025	735,000	162,842	535,000	252,060
2026	460,000	143,600	530,000	238,400
2027	150,000	125,200	1,255,000	217,200
2028	355,000	119,200	1,950,000	167,000
2029	400,000	105,000	330,000	89,000
2030	410,000	89,000	355,000	75,800
2031	430,000	72,600	360,000	61,600
2032	440,000	55,400	380,000	47,200
2033	465,000	37,800	395,000	32,000
2034	480,000	19,200	405,000	16,200
Total	$ 9,680,000	$ 2,145,343	$ 9,105,000	$ 2,645,414

Combination Tax and Revenue Certificates of Obligations

	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2020	$ 1,060,000	$ 400,011	$ 1,000,000	$ 712,879
2021	1,175,000	382,817	1,295,000	621,539
2022	1,200,000	363,577	1,345,000	569,462
2023	1,245,000	342,037	1,420,000	514,188
2024	1,625,000	319,247	1,665,000	456,066
2025	1,835,000	293,786	1,585,000	389,578
2026	2,190,000	259,489	1,665,000	325,587
2027	2,255,000	218,005	1,025,000	255,952
2028	1,605,000	175,312	420,000	215,754
2029	1,425,000	144,994	430,000	200,424
2030	1,230,000	119,629	445,000	186,249
2031	930,000	98,267	460,000	171,584
2032	970,000	81,307	475,000	156,374
2033	675,000	63,597	495,000	140,674
2034	340,000	50,097	510,000	124,284
2035	350,000	43,297	525,000	107,404
2036	365,000	36,297	545,000	89,979
2037	385,000	28,997	565,000	71,919
2038	395,000	23,222	220,000	54,094
2039	405,000	17,297	225,000	47,494
2040	125,000	10,969	235,000	40,463
2041	130,000	8,938	240,000	32,825
2042	135,000	6,825	250,000	25,025
2043	140,000	4,631	255,000	16,900
2044	145,000	2,356	265,000	8,613
Total	$ 22,335,000	$ 3,495,001	$ 17,560,000	$ 5,535,307

The annual requirements to amortize capital leases outstanding at year ending were as follows:

Year ending	Governmental Activities					
September 30,	**Principal**		**Interest**		**Total**	
2020	$	234,020	$	41,223	$	275,243
2021		146,452		34,418		180,870
2022		135,307		29,407		164,714
2023		113,282		24,917		138,199
2024		70,386		20,936		91,322
2025		73,054		18,268		91,322
2026		75,822		15,500		91,322
2027		78,696		12,626		91,322
2028		81,679		9,643		91,322
2029		84,774		6,548		91,322
2030		87,986		3,335		91,321
Total	$	1,181,458	$	216,820	$	1,398,278

The annual requirements to amortize notes and other obligations payable outstanding at year ending were as follows:

Year ending	Governmental Activities					
September 30,	**Principal**		**Interest**		**Total**	
2020	$	180,849	$	10,907	$	191,757
2021		137,447		6,346		143,793
2022		72,992		2,175		75,167
Total	$	391,289	$	19,428	$	410,717

F. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended. In general, the City uses the general and enterprise funds to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	$ 1,091,581	$ 507,559	$ (456,175)	$ 1,142,965	$ 1,028,669
Compensated Absences in internal service funds	4,945	5,882	(5,882)	4,945	4,451
Total Governmental Activities	$ 1,096,526	$ 513,441	$ (462,057)	$ 1,147,910	$ 1,033,120
Business-Type Activities:					
Compensated Absences	$ 29,840	$ 31,941	$ (31,941)	$ 29,840	$ 26,856
Total Business-Type Activities	$ 29,840	$ 31,941	$ (31,941)	$ 29,840	$ 26,856
Component Unit Activities - Taylor EDC					
Compensated Absences	$ 11,740	$ 10,566	$ (10,566)	$ 11,740	$ 10,566
Total Component Unit Activities	$ 11,740	$ 10,566	$ (10,566)	$ 11,740	$ 10,566

G. Deferred Charges on Refunding

Deferred charges resulting from the issuance of series 2009, 2010, 2012, 2015, 2016 and 2017 general obligation refunding bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding bonds. Current year balances for governmental and business-type activities totaled $306,812 and $594,805, respectively. Current year amortization expense for governmental and business-type activities totaled $49,973 and $65,658, respectively.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2019

H. Interfund Transactions

Transfers between the primary government funds during the 2019 year were as follows:

	Transfer In:							
Transfer out:	**General**	**Capital Improvements**	**I&S for CO Bonds**	**Nonmajor Government**	**Public Utilities**	**Cemetery Operating**	**Equipment Replacement**	**Total**
General	$ -	$ 56,100	$ 9,500	$ 3,185	$ -	$ -	$ -	$ 68,785
Capital Improvements	-	-	5,147	-	3,965	-	-	9,112
I&S for CO Bonds	-	-	-	-	-	-	202,696	202,696
Transportation	-	110,312	1,039					111,351
Nonmajor Governmental	180,000	10,395	129,725	5,000	-	12,510	-	337,630
Public Utilities	1,250,000	-	-	-	-	-	-	1,250,000
Airport	15,000	-	-	-	-	-	-	15,000
Cemetery Operating	25,000	-	-	-	-	-	-	25,000
Sanitation	164,200	-	-	-	-	-	-	164,200
Total	$ 1,634,200	$ 176,807	$ 145,411	$ 8,185	$ 3,965	$ 12,510	$ 202,696	$ 2,183,774

Transfers between funds were primarily to support capital projects and operation of funds.

The compositions of interfund balances as of the year ended September 30, 2019 were as follows:

	Receivable Fund:					
Payable Fund:	**General**	**I&S For CO Bonds**	**Nonmajor Governmental**	**Aiport**	**Equipment Service**	**Total**
General	$ -	$ 2,154	$ -	$ -	$ -	2,154
Cemetary operating	-	-	203,945	-	-	203,945
Nonmajor governmental	162,532	-	-	-	-	162,532
Equipment replacement	-	-	-	1,360	8,213	9,573
Total	$ 162,532	$ 2,154	$ 203,945	$ 1,360	$ 8,213	$ 378,204

Interfund receivables and payables related to negative cash positions in pooled cash equity and various amounts used to cover operational and capital expenditures. All balances are expected to be resolved in the subsequent year.

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,800 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Commitments and Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

C. Construction Commitments

In September 2018, The City of Taylor awarded a bid for a new skate park in the amount of $597,143. As of September 30, 2019, this project had $73,773 remaining. The City has a contract with an engineering firm that is providing oversight on this project in which the City pays on an hourly rate.

In March, 2019, the City of Taylor awarded a bid to spend $143,679 on a Pedestrian Improvement Project to build a cross-walk on 4th Street near the Vance intersection. As of September 30, 2019, there was $8,824 remaining.

In July, 2019, the City of Taylor awarded a bid for the construction of a gateway sign to be placed along Highway 79 near the jurisdictional boundary. The bid amount for the sign was $280,244, of which $280,244 remains as of September 30, 2019.

D. Defined Benefit Pension Plans

1. Plan Description

The City of Taylor, Texas participates as one of 887 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available comprehensive annual financial report (CAFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payments options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2018	Plan Year 2017
Employee deposit rate	7%	7%
Matching ratio (city to employee)	1.5 to 1	1.5 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers

Annuity increase (to retirees)	70% of CPI	70% of CPI
Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Employees covered by benefit terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits		102
Inactive employees entitled to but not yet receiving benefits		132
Active employees		153
	Total	387

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Taylor, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Taylor, Texas were 11.89% and 11.88% in calendar years 2018 and 2019, respectively. The City's contributions to TMRS for the year ended September 30, 2019, were $1,015,485, and were equal to the required contributions.

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2018, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.0%
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four year period from December 31, 2010 to December 31, 2014. They were adopted in 2015 and first used in the December 31, 2015 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. In conjunction with these changes first used in the December 31, 2013 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2019 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Domestic Equity	17.5%	4.30%
International Equity	17.5%	6.10%
Core Fixed Income	10.0%	1.00%
Non-Core Fixed Income	20.0%	3.39%
Real Return	10.0%	3.78%
Real Estate	10.0%	4.44%
Absolute Return	10.0%	3.56%
Private Equity	5.0%	7.75%
Total	**100.0%**	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/17	$ 30,239,203	$ 25,976,079	$ 4,263,124
Changes for the year:			
Service cost	1,182,552	-	1,182,552
Interest	2,033,920	-	2,033,920
Difference between expected and actual experience	(21,953)	-	(21,953)
Changes of assumptions	-	-	-
Contributions – employer	-	963,711	(963,711)
Contributions – employee	-	567,366	(567,366)
Net investment income	-	(778,480)	778,480
Benefit payments, including refunds of emp. contributions	(1,396,663)	(1,396,663)	-
Administrative expense	-	(15,038)	15,038
Other changes	-	(786)	786
Net changes	1,797,856	(659,890)	2,457,746
Balance at 12/31/18	$ 32,037,059	$ 25,316,189	$ 6,720,870

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Rate Assumption 6.75%	1% Increase 7.75%
$ 11,603,161	$ 6,720,870	$ 2,781,473

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

5. **Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

For the year ended September 30, 2019, the City recognized pension expense of $1,256,051. At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and investment earnings	$ 1,345,043	$ -
Differences between expected and actual economic experience	-	(94,149)
Contributions subsequent to the measurement date	742,875	-
Total	$ 2,087,918	$ (94,149)

The City reported $742,875 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2020. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2019	$	411,866
2020		152,870
2021		179,786
2022		506,372
2023		-
Thereafter		-
	$	1,250,894

Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit," or OPEB.

The City offers supplemental death to:	Plan Year 2018	Plan Year 2017
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Employees covered by benefit terms

At the December 31, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	72
Inactive employees entitled to but not yet receiving benefits	24
Active employees	153
Total	249

The City's contributions to the TMRS SDBF for the years ended 2019, 2018 and 2017 were $5,982, $5,321 and $4,664, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates
(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2017	0.06%	0.06%	100.0%
2018	0.07%	0.07%	100.0%
2019	0.07%	0.07%	100.0%

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2018, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 10.5%, including inflation per year
Discount rate	3.71%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 3.71%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2018.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 3.71%, as well as what the City's net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (2.71%) or 1-percentage-point higher (4.71%) than the current rate:

1% Decrease (2.71%)	Current Single Rate Assumption 3.71%	1% Increase (4.71%)
$ 503,835	$ 422,593	$ 360,043

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/17	$ 436,490
Changes for the year:	
Service Cost	24,316
Interest	14,756
Difference between expected and actual experience	(17,300)
Changes of assumptions	(29,995)
Benefit payments	(5,674)
Net changes	(13,897)
Balance at 12/31/18	$ 422,593

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2018, the City recognized OPEB expense of $36,601.

At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

		Deferred Outflows of Resources		Deferred Inflows of Resources
Difference between expected and actual experience	$	-	$	(14,200)
Change in assumptions		-		(3,125)
Contributions subsequent to measurement date		4,377		-
Total	**$**	4,377	**$**	(17,325)

The City reported $4,377 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2020.

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2019	$	(2,471)
2020		(2,471)
2021		(2,471)
2022		(4,993)
2023		(4,919)
Thereafter		-
	$	(17,325)

E. Deferred Compensation Plan

The City has established a deferred compensation plan (the 457 plan) in accordance with Internal Revenue Code, Section 457. The 457 plan, available to all employees, permits them to defer a portion of their salaries until future years. The benefits of the plan are not available to employees until termination, retirement, or unforeseeable emergency. Benefits are available to employee's beneficiaries in case of death.

All amounts of compensation deferred under the 457 plan, all property rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the City (without being restricted to the provisions of benefits under the plan) subject only to the claims of the City's general creditors. Participants' rights under the plan are equal to those of the general creditors of the City in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the City that the City has no liability for investment losses under the 457 plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City believes that it is unlikely that it will use the 457 plan assets to satisfy the claims of general creditors in the future.

The City's deferred compensation plan is administered by a private corporation under contract with the City. Participant and City contributions totaled $100,898 for the year ended September 30, 2019.

F. Other Post-Employment Benefits

Health Care Benefit Provided by Plan

In addition to the contributions made to TMRS, the City provides certain other post-employment benefits to its retirees and dependents. This plan is considered a single-employer defined benefit plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and the fund is considered to be unfunded. Full time City of Taylor employees who retire from the City under the Texas Municipal Retirement System on or after January 1, 2000, and who are covered by the City of Taylor group hospitalization and medical insurance at the time of retirement, will be eligible to receive current health plan which is an 80/20 HMO insurance plan that includes a $500 deductible for individual and a $1,000 deductible for family medical insurance provided by the City to its employees, from the date of retirement until the 5th anniversary date after retirement. The City will pay the full premiums for the HMO insurance coverage for any retiree who retired between January 1, 2000 and August 11, 2005 until the 5th anniversary date after retirement unless anyone of the three events listed below, also pertaining to retirements after August 11, 2005, occurs. Employees retiring after August 11, 2005, shall not receive full premium payment from the City. The City will pay only the premium amount paid by the City for its active employees provided the retiree pays the difference, if any, between the amount paid by the City for active employees and the full premium required for the retiree HMO insurance coverage.
Payments by the City will continue until the 5th anniversary date after retirement unless any one of the following three events occurs:

1. The retiree attains the age of 65 years, or;

2. The retiree becomes eligible for hospitalization and medical insurance coverage by virtue of other employment; or

3. The retiree becomes eligible for disability retirement provided by the Federal Government that is paid for less than a 100% disability of the retiree.

Deferred Retirement Benefits

Employees who terminate their employment but do not formally retire under the Texas Municipal Retirement System are not eligible for retiree health care benefits. An employee must be covered by the City of Taylor's health insurance plan at the time of retirement.

Duty Death in Service Retirement Benefits

With the passage of SM 872, the City of Taylor will be required to do the following:

1. To provide health benefit coverage to the surviving spouse of a peace office or firefighter killed in the line of duty at the same rate paid by current employees;

2. Allows an eligible survivor up to 180 days to apply for health coverage;
3. To provide an eligible surviving spouse coverage until the surviving spouse becomes eligible for federal Medicare benefits;
4. To provide an eligible minor coverage until the minor turns 18.

Non-duty in Service Retirement Benefits

Survivors of employees who die while actively employed are not eligible for retiree health care benefits.

Duty and Non-duty Disabled Retirement Benefits

Employees who retire under a disability retirement are eligible for retiree health care benefits as long as they are covered on the health insurance plan at the time of retirement and meet the criteria as listed under the normal retirement benefits.

Benefits for Spouses of Retired Employees

Retiree may purchase retiree health care coverage for eligible spouses and dependents at their own expense. Surviving spouses and dependents of deceased retired member's insurance coverage will terminate the end of the month the retiree dies.

Non-Medicare and Medicare-Eligible Provisions

City of Taylor coverage ceases when the retiree becomes eligible for Medicare coverage. Retirees are required to enroll in Medicare once they are eligible. Retiree pays full Medicare premiums.

Vision Coverage

Vision coverage is part of the health insurance plan at no extra cost.

Dental Coverage

City of Taylor does not offer dental coverage for retirees or their dependents. This is offered as Cobra insurance. If the retiree is interested then the retiree pays the premium.

Life Insurance Coverage

Life insurance coverage is part of the Pension plan at $7,500 for retirees and one times the annual salary for active employees.

Retiree Opt-Out

Retirees who decide to opt-out of the retiree health care plan will not be eligible to opt back in when coverage from cobra or another entity ceases. There is no additional premium payment provided for those who opt out of the retiree health care plan.

Benefits Paid By the Plan

Retiree medical coverage is the same coverage provided to active City of Taylor employees in accordance with the term and conditions of the current City's health plan. Employees retiring after August 11, 2005 the City of Taylor will play only the premium amount paid by the City for its active employees provided the retiree pays the difference.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 4.06%. The discount rate was based on the Bond Buyer GO Bond 20 Year Index rate as of September 30, 2019.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 4.06%, as well as what the City's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current rate:

1% Decrease (3.06%)	**Current Single Rate Assumption 4.06%**	**1% Increase (5.06%)**
$ 615,706	$ 671,551	$ 732,252

Healthcare Cost Trend

1% Decrease (3.06%)	Current Healthcare Cost Trend	1% Increase (5.06%)
$ 598,896	$ 671,551	$ 755,731

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2018	$ 635,793
Changes for the year:	
Service Cost	44,401
Interest	25,128
Benefit payments	(33,771)
Net changes	35,758
Balance at 9/30/2019	$ 671,551

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2019, the City recognized OPEB expense of $69,529. There were no deferred inflows or outflows related to this plan.

Employees covered by benefit terms

At the September 30, 2018 valuation and measurement date, the following employees were covered by the benefit terms:

Status	Employee	Employee & Spouse
Inactive employees or beneficiaries currently receiving benefits	2	-
Active employees	111	15
Total	113	15

Funding Status and Funding Progress

Actuarial valuations of an ongoing program involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Program and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of Program, assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The current valuation dated and measured as of September 30, 2018 uses the mortality table: RPG 2014 Total Table with Projection MP-2019 and turnover: rates varying based on genera, age, and select and ultimate at 9 years. Rates based on the TMRS actuarial assumptions from the 2017 retirement plan valuation report.

Actuarial Methods and Assumptions

There have been no substantive changes in the retiree plan since the last full valuation. Therefore, the interim-year projection study is based on the census information, benefit schedules and costs for the fiscal year 2018 actuarial valuation for the development of the GASB 75 disclosures related to OPEB benefits for the year ended September 30, 2019 and roll forward using a measurement date of September 30, 2019.

Projections of benefits for financial reporting purposes are based on the substantive program (the program as understood by the employer and the Program members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Program members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

The following is a summary of the actuarial assumptions:

Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level Percent-of-Payroll
Asset Valuation Method	N/A
Discount Rate	4.06%
Inflation Rate	3.00%
Salary Growth	3.5%
Healthcare Cost Trend Rate (Initial/Ultimate)	5.0% for medical

G. Tax Abatement Disclosures

The City of Taylor negotiates property tax abatement agreements on an individual basis. The City has tax abatement agreements with three entities as of September 30, 2019:

Purpose	Percentage of Taxes Abated during the Fiscal Year		Amount of Taxes Abated during the Fiscal Year Property Tax
Construction of a 12,500sf food and entertainment venue to create positive economic benefits through employment and tax revenue.	90%		6,590
Construction and operation of a window manufacturing business create positive economic benefits through employment and tax revenue.	50%		4,795
Total		$	11,385

Each agreement was negotiated under Article III, Section 52-a, Texas Constitution, and Chapter 380, Texas Local Gov't Code, stating that the City may establish and provide for the administration of a program for making loans and grants of public money to promote state or local economic development and to stimulate business and commercial activity in the municipality. The agreement is in accordance with Section 501.103, Texas Local Gov't Code. Taxes were abated through a rebate of taxes received. Recipients of the sales tax abatements agree to operate within the City limits through the term of their agreement.

The City has not made any commitments as part of the agreements other than to reduce taxes. The City is not subject to any tax abatement agreements entered into by other governmental entities. The City has chosen to disclose information about its tax abatement agreements individually. It established a quantitative threshold of 100% percent of the total dollar amount of taxes abated during the year.

H. Restatement

Due to an accounting error relating to timing of expenditures incurred, the City restated beginning fund balance of the capital improvements fund. In addition, the Taylor EDC restated beginning net position/fund balance within governmental activities to correct accounting errors related to prepaid expenses and capital assets. The restatement of beginning net position/fund balance is as follows:

	Governmental Activities		Capital Improvements	
Prior year ending net position/ fund balance, as reported	$	47,419,724	$	3,978,176
To correct timing of expenditures incurred		13,285		13,285
Restated beginning net position/fund balance	$	47,433,009	$	3,991,461

	Component Unit Activities	Taylor EDC
Prior year ending net position/fund balance, as reported	$ 2,888,181	$ 2,132,596
Correction to prepaid expenses	10,000	10,000
Correction to capital assets	26,794	26,794
Restated beginning net position/fund balance	$ 2,924,975	$ 2,169,390

I. Subsequent Events

There were no material subsequent events through March 18, 2020, the date the financial statements were issued.

REQUIRED SUPPLEMENTARY INFORMATION

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 1 of 2)

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	$ 6,554,729	$ 6,721,684	$ 6,721,682	$ (2)
Sales tax	3,227,952	3,405,361	3,438,534	33,173
Franchise and local taxes	887,288	816,113	864,192	48,079
License and permits	292,544	474,913	492,187	17,274
Charges for services	288,340	304,312	306,720	2,408
Fines and forfeitures	394,200	301,214	316,238	15,024
Intergovernmental	145,041	169,020	169,020	-
Investment income	94,240	243,607	243,606	(1)
Other revenues	148,075	288,322	285,812	(2,510)
Total Revenues	12,032,409	12,724,546	12,837,991	113,445
Expenditures				
Current:				
General government				
City council	144,079	140,590	130,900	9,690
City management	613,060	699,837	701,009	(1,172)
Public information	147,735	143,032	143,168	(136)
Human resources	264,193	208,806	221,113	(12,307)
Financial services	649,454	582,973	594,685	(11,712)
Municipal court	380,822	374,142	371,594	2,548
Building maintenance	472,760	527,831	528,536	(705)
Information technology	159,315	176,122	176,247	(125)
Nondepartmental	249,670	299,536	321,715	(22,179)
Total general government	3,081,088	3,152,869	3,188,967	(36,098)
Culture and recreation				
Moody museum	8,014	8,529	8,203	326
Public library	516,059	456,191	454,078	2,113
Parks and recreation	867,532	861,188	870,371	(9,183)
Total culture and recreation	1,391,605	1,325,908	1,332,652	(6,744)

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND (Page 2 of 2)

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community development				
Planning and development	$ 885,362	$ 818,558	$ 818,742	$ (184)
Main Street program	92,992	108,441	108,439	2
Total community development	978,354	926,999	927,181	(182)
Public safety				
Fire department	2,575,246	2,714,583	2,706,219	8,364
Police department	3,734,810	3,849,376	3,842,287	7,089
Animal control	210,165	199,337	199,545	(208)
Total public safety	6,520,221	6,763,296	6,748,051	15,245
Public works				
Maintenance	1,490,788	1,522,219	1,517,000	5,219
Engineering and inspection	123,083	188,707	186,774	1,933
Total public works	1,613,871	1,710,926	1,703,774	7,152
Total Expenditures	13,585,139	13,879,998	13,900,625	(20,627) *
Revenues Over (Under) Expenditures	(1,552,730)	(1,155,452)	(1,062,634)	92,818
Other Financing Sources (Uses)				
Transfers in	1,609,200	1,634,200	1,634,200	-
Transfers (out)	(14,600)	(84,628)	(68,785)	15,843
Total Other Financing Sources (Uses)	1,594,600	1,549,572	1,565,415	15,843
Net Change in Fund Balance	$ 41,870	$ 394,120	502,781	$ 108,661
Beginning fund balance			5,447,340	
Ending Fund Balance			$ 5,950,121	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

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City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL TRANSPORTATION USER FEE

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 793,698	$ 740,637	$ 781,969	$ 41,332
Investment income	-	43,377	43,376	(1)
Total Revenues	793,698	784,014	825,345	41,331
Expenditures				
Public works	250,000	757,367	757,367	-
Debt service:				
Bond issuance costs	-	60,044	60,044	-
Total Expenditures	250,000	817,411	817,411	-
Excess of Revenues Over (Under) Expenditures	543,698	(33,397)	7,934	41,331
Other Financing Sources (Uses)				
Transfers (out)	(510,000)	(111,352)	(111,351)	1
Debt issuance	-	3,985,000	3,985,000	-
Debt premium	-	386,084	386,084	-
Total Other Financing Sources (Uses)	(510,000)	4,259,732	4,259,733	1
Net Change in Fund Balance	$ 33,698	$ 4,226,335	4,267,667	$ 41,332
Beginning fund balance			884,560	
Ending Fund Balance			$ 5,152,227	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	12/31/2014	12/31/2015	12/31/2016
Total pension liability			
Service cost	$ 849,391	$ 969,566	$ 968,428
Interest	1,722,971	1,807,443	1,820,956
Changes in benefit terms	-	-	-
Differences between expected and actual experience	(316,854)	(453,575)	(103,381)
Changes of assumptions	-	67,202	-
Benefit payments, including refunds of participant contributions	(889,978)	(1,327,734)	(1,139,378)
Net change in total pension liability	1,365,530	1,062,902	1,546,625
Total pension liability - beginning	24,634,171	25,999,701	27,062,603
Total pension liability - ending (a)	25,999,701	27,062,603	28,609,228
Plan fiduciary net position			
Contributions - employer	$ 816,847	$ 856,984	$ 823,209
Contributions - members	443,939	477,619	472,404
Net investment income	1,123,153	31,157	1,428,482
Benefit payments, including refunds of participant contributions	(889,978)	(1,327,734)	(1,139,378)
Administrative expenses	(11,725)	(18,976)	(16,128)
Other	(964)	(937)	(867)
Net change in plan fiduciary net position	1,481,272	18,113	1,567,722
Plan fiduciary net position - beginning	19,631,609	21,112,881	21,130,994
Plan fiduciary net position - ending (b)	$ 21,112,881	$ 21,130,994	$ 22,698,716
Fund's net pension liability - ending (a) - (b)	$ 4,886,820	$ 5,931,609	$ 5,910,512
Plan fiduciary net position as a percentage of the total pension liability	81.20%	78.08%	79.34%
Covered payroll	$ 6,341,992	$ 6,823,122	$ 6,748,626
Fund's net pension liability as a percentage of covered payroll	77.05%	86.93%	87.58%

Notes to schedule:

1) This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

12/31/2017	12/31/2018 [1]
$ 1,041,311	$ 1,182,552
1,924,860	2,033,920
-	-
(109,310)	(21,953)
-	-
(1,226,886)	(1,396,663)
1,629,975	1,797,856
28,609,228	30,239,203
30,239,203	32,037,059
$ 865,382	$ 963,711
508,931	567,366
3,147,066	(778,480)
(1,226,886)	(1,396,663)
(16,304)	(15,038)
(826)	(786)
3,277,363	(659,890)
22,698,716	25,976,079
$ 25,976,079	$ 25,316,189
$ 4,263,124	$ 6,720,870
85.90%	79.02%
$ 7,246,423	$ 8,105,224
58.83%	82.92%

City of Taylor, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2019	9/30/2018	9/30/2017	9/30/2016	9/30/2015 [1]
Actuarially determined employer contributions	$ 1,015,485	$ 939,599	$ 853,691	$ 812,004	$ 830,507
Contributions in relation to the actuarially determined contribution	$ 1,015,485	$ 939,599	$ 853,691	$ 812,004	$ 830,507
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -
Annual covered payroll	$ 8,545,927	$ 7,900,339	$ 7,124,866	$ 6,602,710	$ 6,572,876
Employer contributions as a percentage of covered payroll	11.88%	11.89%	11.98%	12.30%	12.64%

1) This schedule is presented to illustrate the requirement to show information for ten years. However, until a full ten-year trend is compiled, only available information is shown.

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	27 years
Asset Valuation Method	10 Year smoothed market; 15% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 10.5% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2015 valuation pursuant to an experience study of the period 2010 - 2014
Mortality	RP2000 Combined Mortality Table with Blue Collar Adjustment with male rates multiplied by 109% and female rates multiplied by 103% and projected on a fully generational basis with scale BB

Other Information:

Notes	There were no benefit changes during the year.

City of Taylor, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SUPPLEMENTAL DEATH BENEFITS PLAN

Year Ended:

	12/31/2018	12/31/2017 [1]
Total OPEB liability		
Service cost	$ 24,316	$ 19,565
Interest	14,756	14,401
Changes in benefit terms	-	-
Differences between expected and actual experience	(17,300)	-
Changes of assumptions	(29,995)	33,502
Benefit payments, including refunds of participant contributions	(5,674)	(4,348)
Net change in total OPEB liability	(13,897)	63,120
Total OPEB liability - beginning	$ 436,490	$ 373,370
Total OPEB liability - ending (a)	$ 422,593	$ 436,490 [2]
Covered payroll	$ 8,105,224	$ 7,246,423
City's total OPEB liability as a percentage of covered payroll	5.21%	6.02%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

City of Taylor, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS

RETIREE HEALTHCARE

Year Ended:

	9/30/2019	9/30/2018 [1]
Total OPEB liability		
Service cost	$ 44,401	$ 42,669
Interest	25,128	25,079
Benefit payments, including refunds of participant contributions	(33,771)	(13,977)
Net change in total OPEB liability	35,758	53,771
Total OPEB liability - beginning	$ 635,793	$ 582,022
Total OPEB liability - ending (a)	$ 671,551	$ 635,793 [2]
Covered payroll	$ 6,466,936	$ 6,466,936
City's total OPEB liability as a percentage of covered payroll	10.38%	9.83%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

City of Taylor, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2019

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
Assets					
Cash and cash equivalents	$ 120,592	$ 4,252	$ 67,026	$ -	$ 104,605
Investments	-	-	-	-	-
Accounts receivable, net	-	-	-	-	-
Due from other funds	-	-	-	203,945	-
Total Assets	$ 120,592	$ 4,252	$ 67,026	$ 203,945	$ 104,605
Liabilities					
Accounts payable	$ 40,590	$ -	$ -	$ 2	$ -
Due to other funds	-	-	-	111,849	-
Total Liabilities	40,590	-	-	111,851	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	80,002	4,252	67,026	92,094	104,605
Committed	-	-	-	-	-
Total Fund Balances	80,002	4,252	67,026	92,094	104,605
Total Liabilities and Fund Balances	$ 120,592	$ 4,252	$ 67,026	$ 203,945	$ 104,605

Drainage	Total Nonmajor Special Revenue	Cemetery Permanent Fund	Total Nonmajor Governmental
$ 164,465	$ 460,940	$ -	$ 460,940
-	-	738,447	738,447
46,784	46,784	310	47,094
-	203,945	-	203,945
$ 211,249	$ 711,669	$ 738,757	$ 1,450,426
$ -	$ 40,592	$ -	$ 40,592
-	111,849	50,683	162,532
-	152,441	50,683	203,124
-	-	688,074	688,074
-	347,979	-	347,979
211,249	211,249	-	211,249
211,249	559,228	688,074	1,247,302
$ 211,249	$ 711,669	$ 738,757	$ 1,450,426

City of Taylor, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended September 30, 2019

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
Revenues					
Hotel occupancy tax	$ 94,473	$ -	$ -	$ -	$ -
Charges for services	-	-	-	-	-
Fines and fees	-	-	-	-	18,788
Intergovernmental	-	-	15,000	-	-
Other revenue	-	-	13,788	-	-
Investment income	-	-	-	1,579	-
Total Revenues	94,473	-	28,788	1,579	18,788
Expenditures					
General government	90,590	-	38,519	-	29,417
Total Expenditures	90,590	-	38,519	-	29,417
Revenues Over (Under) Expenditures	3,883	-	(9,731)	1,579	(10,629)
Other Financing Sources (Uses)					
Transfers in	-	-	8,185	-	-
Transfers (out)	(5,000)	-	-	(10,395)	-
Total Other Financing Sources (Uses)	(5,000)	-	8,185	(10,395)	-
Net Change in Fund Balances	(1,117)	-	(1,546)	(8,816)	(10,629)
Beginning fund balances	81,119	4,252	68,572	100,910	115,234
Ending Fund Balances	$ 80,002	$ 4,252	$ 67,026	$ 92,094	$ 104,605

Drainage	Total Nonmajor Special Revenue	Cemetery Permanent Fund	Total Nonmajor Governmental
$ -	$ 94,473	$ -	$ 94,473
491,082	491,082	8,528	499,610
-	18,788	-	18,788
-	15,000	-	15,000
-	13,788	-	13,788
-	1,579	12,671	14,250
491,082	634,710	21,199	655,909
5,618	164,144	-	164,144
5,618	164,144	-	164,144
485,464	470,566	21,199	491,765
-	8,185	-	8,185
(309,725)	(325,120)	(12,510)	(337,630)
(309,725)	(316,935)	(12,510)	(329,445)
175,739	153,631	8,689	162,320
35,510	405,597	679,385	1,084,982
$ 211,249	$ 559,228	$ 688,074	$ 1,247,302

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

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For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 2,096,807	$ 2,164,309	$ 2,164,309	$ -
Intergovernmental	343,678	343,678	343,678	-
Investment income	25,000	37,348	37,347	(1)
Total Revenues	2,465,485	2,545,335	2,545,334	(1)
Expenditures				
Debt service:				
Principal retirement	1,850,000	1,655,000	1,655,000	-
Interest and fiscal charges	821,892	761,379	761,379	-
Total Expenditures	2,671,892	2,416,379	2,416,379	-
Excess of Revenues Over (Under) Expenditures	(206,407)	128,956	128,955	(1)
Other Financing Sources (Uses)				
Transfers in	133,565	145,412	145,411	(1)
Transfers (out)	-	(202,696)	(202,696)	-
Total Other Financing Sources (Uses)	133,565	(57,284)	(57,285)	(1)
Net Change in Fund Balance	$ (72,842)	$ 71,672	71,670	$ (2)
Beginning fund balance			576,086	
Ending Fund Balance			$ 647,756	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
HOTEL/MOTEL TAX
For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Hotel occupancy tax	$ 82,963	$ 94,473	$ 94,473	$ -
Total Revenues	82,963	94,473	94,473	-
Expenditures				
General government	70,000	80,526	90,590	(10,064)
Total Expenditures	70,000	80,526	90,590	(10,064) *
Excess of Revenues Over (Under) Expenditures	12,963	13,947	3,883	(10,064)
Other Financing Sources (Uses)				
Transfers (out)	(5,000)	(5,000)	(5,000)	-
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(5,000)	-
Net Change in Fund Balance	$ 7,963	$ 8,947	(1,117)	$ (10,064)
Beginning fund balance			81,119	
Ending Fund Balance			$ 80,002	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
MAIN STREET REVENUE

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	$ 30,000	$ 15,000	$ 15,000	-
Other revenue	18,000	10,646	13,788	$ 3,142
Total Revenues	48,000	25,646	28,788	3,142
Expenditures				
General government	67,500	40,503	38,519	1,984
Total Expenditures	67,500	40,503	38,519	1,984
Excess of Revenues Over (Under) Expenditures	(19,500)	(14,857)	(9,731)	5,126
Other Financing Sources (Uses)				
Transfers in	19,600	19,600	8,185	(11,415)
Total Other Financing Sources (Uses)	19,600	19,600	8,185	(11,415)
Net Change in Fund Balance	$ 100	$ 4,743	(1,546)	$ (6,289)
Beginning fund balance			68,572	
Ending Fund Balance			$ 67,026	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL MUNICIPAL COURT SECURITY AND TECHNOLOGY

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 34,044	$ 18,734	$ 18,788	$ 54
Total Revenues	34,044	18,734	18,788	54
Expenditures				
General government	11,496	29,418	29,417	1
Total Expenditures	11,496	29,418	29,417	1
Net Change in Fund Balance	$ 22,548	$ (10,684)	(10,629)	$ 55
Beginning fund balance			115,234	
Ending Fund Balance			$ 104,605	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 195,108	$ 149,619	$ 149,619	$ -
Intergovernmental	115,512	72,727	72,728	1
Investment income	7,000	23,300	23,300	-
Total Revenues	317,620	245,646	245,647	1
Expenditures				
General government	707,556	412,919	403,538	9,381
Total Expenditures	707,556	412,919	403,538	9,381
Net Change in Fund Balance	$ (389,936)	$ (167,273)	(157,891)	$ 9,382
Beginning fund balance			755,585	
Ending Fund Balance			$ 597,694	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DRAINAGE

For the Year Ended September 30, 2019

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 501,085	$ 461,155	$ 491,082	$ 29,927
Total Revenues	501,085	461,155	491,082	29,927
Expenditures				
General government	783	880	5,618	(4,738)
Total Expenditures	783	880	5,618	(4,738) *
Excess of Revenues Over (Under) Expenditures	500,302	460,275	485,464	25,189
Other Financing Sources (Uses)				
Transfers (out)	(459,725)	(309,725)	(309,725)	-
Total Other Financing Sources (Uses)	(459,725)	(309,725)	(309,725)	-
Net Change in Fund Balance	$ 40,577	$ 150,550	175,739	$ 25,189
Beginning fund balance			35,510	
Ending Fund Balance			$ 211,249	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

* Expenditures exceeded appropriations at the legal level of control.

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CEMETERY PERMANENT

For the Year Ended September 30, 2019

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for services	$ 6,300	$ 8,528	$ 2,228
Investment income	14,500	12,671	(1,829)
Total Revenues	20,800	21,199	399
Expenditures			
General government	1,990	-	1,990
Total Expenditures	1,990	-	1,990
Excess of Revenues Over (Under) Expenditures	18,810	21,199	2,389
Other Financing Sources (Uses)			
Transfers (out)	(12,510)	(12,510)	-
Total Other Financing Sources (Uses)	(12,510)	(12,510)	-
Net Change in Fund Balance	$ 6,300	8,689	$ 2,389
Beginning fund balance		679,385	
Ending Fund Balance		$ 688,074	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

September 30, 2019

	Equipment Services	Equipment Replacement	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 37,635	$ 1,392,920	$ 1,430,555
Due from other funds	8,213	-	8,213
Total Current Assets	45,848	1,392,920	1,438,768
Noncurrent Assets			
Capital assets:			
Non-depreciable	-	107,814	107,814
Net depreciable capital assets	-	2,577,209	2,577,209
Total Noncurrent Assets	-	2,685,023	2,685,023
Total Assets	45,848	4,077,943	4,123,791
Deferred Outflows of Resources			
Pension contributions	11,942	-	11,942
OPEB contributions	70	-	70
Pension investment earnings	21,622	-	21,622
Total Deferred Outflows of Resources	33,634	-	33,634
Liabilities			
Current Liabilities			
Accounts payable and accrued liabilities	24,043	41,258	65,301
Current maturities of long-term debt	-	604,869	604,869
Compensated absences, current	4,451	-	4,451
Due to other funds	-	9,573	9,573
Total Current Liabilities	28,494	655,700	684,194
Noncurrent Liabilities			
Long-term debt	-	2,926,159	2,926,159
Compensated absences, noncurrent	494	-	494
OPEB liability	6,793	-	6,793
Net pension liability	108,042	-	108,042
Total Liabilities	143,823	3,581,859	3,725,682
Deferred Inflows of Resources			
OPEB (gains) losses	228	-	228
OPEB assumption changes	50	-	50
Pension (gains) losses	1,514	-	1,514
Total Deferred Inflows of Resources	1,792	-	1,792
Net Position			
Net investment in capital assets	-	688,022	688,022
Unrestricted	(66,133)	(191,938)	(258,071)
Total Net Position	$ (66,133)	$ 496,084	$ 429,951

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended September 30, 2019

	Equipment Services	Equipment Replacement	Total
Operating Revenues			
Charges for services	$ 670,394	$ 535,554	$ 1,205,948
State grants	-	156,485	156,485
Other revenue	1,946	18,865	20,811
Total Operating Revenues	672,340	710,904	1,383,244
Operating Expenses			
Personnel services	171,834	-	171,834
Contractual services	489,844	109,637	599,481
Depreciation	-	637,850	637,850
Total Operating Expenses	661,678	747,487	1,409,165
Operating Income (Loss)	10,662	(36,583)	(25,921)
Nonoperating Revenues (Expenses)			
Investment income	-	41,918	41,918
Interest expense	-	(115,945)	(115,945)
Total Nonoperating Revenues (Expenses)	-	(74,027)	(74,027)
Transfers			
Transfers in	-	202,696	202,696
Total Transfers	-	202,696	202,696
Change in Net Position	10,662	92,086	102,748
Beginning net position	(76,795)	403,998	327,203
Ending Net Position	$ (66,133)	$ 496,084	$ 429,951

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS (Page 1 of 2)

For the Year Ended September 30, 2019

	Equipment Services	Equipment Replacement	Total
Cash Flows from Operating Activities			
Receipts from customers	$ 672,340	$ 710,904	$ 1,383,244
Payments to suppliers and contractors	(477,242)	(95,458)	(572,700)
Payments to employees for salaries and benefits	(167,478)	-	(167,478)
Net Cash Provided (Used) by Operating Activities	27,620	615,446	643,066
Cash Flows from Noncapital Financing Activities			
Transfer in	-	202,696	202,696
Net Cash Provided (Used) by Noncapital Financing Activities	-	202,696	202,696
Cash Flows from Capital and Related Financing Activities			
Purchases of capital assets	-	(1,252,432)	(1,252,432)
Proceeds from capital debt	-	192,000	192,000
Principal paid on capital debt	-	(574,102)	(574,102)
Interest paid on capital debt	-	(120,334)	(120,334)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(1,754,868)	(1,754,868)
Cash Flows from Investing Activities			
Interest on investments	-	41,918	41,918
Net Cash Provided by Investing Activities	-	41,918	41,918
Net (Decrease) in Cash and Cash Equivalents	27,620	(894,808)	(867,188)
Beginning cash and cash equivalents	10,015	2,287,728	2,297,743
Ending Cash and Cash Equivalents	$ 37,635	$ 1,392,920	$ 1,430,555

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS (Page 2 of 2)

For the Year Ended September 30, 2019

	Equipment Services	Equipment Replacement	Total
Reconciliation of Operating (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	$ 10,662	$ (36,583)	$ (25,921)
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	-	637,850	637,850
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Deferred Outflows of Resources:			
Pension contributions	(836)	-	(836)
OPEB contributions	(5)	-	(5)
Pension investment earnings	(32,301)	-	(32,301)
Pension assumption changes	264	-	264
Increase (Decrease) in:			
Accounts payable	12,602	14,179	26,781
Net pension liability	39,510	-	39,510
OPEB liability	(224)	-	(224)
Deferred Inflows of Resources:			
OPEB gains/losses	442	-	442
OPEB assumption changes	50	-	50
Pension investment experience	228	-	228
Actual experience vs. assumption	(2,772)	-	(2,772)
Net Cash Provided (Used) by Operating Activities	$ 27,620	$ 615,446	$ 643,066

See Notes to Financial Statements.

STATISTICAL SECTION

This part of the City's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents **Page**

City of Taylor, Texas

NET POSITION BY COMPONENT

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2019	2018	2017	2016
Governmental activities				
Net investment in capital assets	$ 44,930,166	$ 45,342,543	$ 42,810,269	$ 41,563,836
Restricted	3,241,616	3,580,816	2,627,354	3,248,859
Unrestricted (Deficit)	(438,125)	(1,490,350)	(812,248)	(1,790,067)
Total governmental activities net position	$ 47,733,657	$ 47,433,009	$ 44,625,375	$ 43,022,628
Business-type activities				
Net investment in capital assets	$ 16,703,213	$ 16,205,762	$ 13,463,393	$ 13,597,654
Unrestricted (Deficit)	6,294,388	4,248,544	2,719,836	658,527
Total business-type activities net position	$ 22,997,601	$ 20,454,306	$ 16,183,229	$ 14,256,181
Primary government				
Net investment in capital assets	$ 61,633,379	$ 61,548,305	$ 56,273,662	$ 55,161,490
Restricted	3,241,616	3,580,816	2,627,354	3,248,859
Unrestricted	5,856,263	2,758,194	1,907,588	(1,131,540)
Total primary government net position	$ 70,731,258	$ 67,887,315	$ 60,808,604	$ 57,278,809

Source: City Audited Financials.

2015	2014	2013	2012	2011	2010
$ 41,623,407	$ 41,768,181	$ 42,658,990	$ 39,458,232	$ 42,533,107	$ 41,533,094
2,787,325	2,676,573	2,630,586	7,311,640	4,142,402	3,253,125
(1,155,715)	(1,311,590)	2,842,851	2,436,264	2,753,160	3,916,431
$ 43,255,017	$ 43,133,164	$ 48,132,427	$ 49,206,136	$ 49,428,669	$ 48,702,650
$ 13,247,923	$ 12,540,010	$ 9,092,144	$ 12,109,434	$ 12,332,757	$ 12,419,757
220,034	1,146,589	5,339,652	1,967,586	1,533,418	(216,991)
$ 13,467,957	$ 13,686,599	$ 14,431,796	$ 14,077,020	$ 13,866,175	$ 12,202,766
$ 54,871,330	$ 54,308,191	$ 51,751,134	$ 51,567,666	$ 54,865,864	$ 53,952,851
2,787,325	2,676,573	2,630,586	7,311,640	4,142,402	3,253,125
(935,681)	(165,001)	8,182,503	4,403,850	4,286,578	3,699,440
$ 56,722,974	$ 56,819,763	$ 62,564,223	$ 63,283,156	$ 63,294,844	$ 60,905,416

City of Taylor, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2019	2018	2017	2016
Expenses				
Governmental activities:				
General government	$ 5,012,235	$ 3,365,998	$ 3,903,456	$ 3,647,370
Culture and recreation	1,359,674	1,252,029	1,266,740	1,132,102
Community services	1,371,973	833,796	854,916	866,779
Public safety	6,924,255	6,404,119	5,987,519	5,292,525
Public works	3,915,394	3,230,070	3,012,792	2,767,401
Interest on long-term debt	1,013,513	983,114	931,650	946,971
Total governmental activities expenses	19,597,044	16,069,126	15,957,073	14,653,148
Business-type activities:				
Public utilities fund	5,918,157	5,418,007	5,036,902	5,287,437
Airport fund	405,680	369,772	380,583	386,176
Cemetery operating fund	175,801	160,970	172,778	178,182
Sanitation fund	1,427,419	1,403,324	1,378,240	1,362,258
Interest on long-term debt	882,959	891,073	932,864	861,912
Total business-type activities expenses	8,810,016	8,243,146	7,901,367	8,075,965
Total primary government expenses	$ 28,407,060	$ 24,312,272	$ 23,858,440	$ 22,729,113
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 1,589,404	$ 1,348,310	$ 1,433,520	$ 795,794
Public safety	335,026	373,280	279,426	248,042
Public works	491,082	486,165	332,653	326,121
Community services	-	-	-	-
Operating grants and contributions	527,698	204,610	126,478	498,965
Capital grants and contributions	1,238,407	1,319,107	2,166,109	353,415
Total governmental activities program revenues	4,181,617	3,731,472	4,338,186	2,222,337
Business-type activities:				
Charges for services:				
Public utilities fund	10,118,130	9,756,417	9,081,323	7,804,655
Airport fund	419,847	413,634	364,728	426,245
Cemetery fund	197,994	158,910	86,733	145,705
Sanitation fund	1,632,265	1,608,016	1,642,591	1,638,338
Capital grants and contributions	156,197	2,263,131	-	24,580
Total business-type activities program revenues	12,524,433	14,200,108	11,175,375	10,039,523
Total primary government program revenues	$ 16,706,050	$ 17,931,580	$ 15,513,561	$ 12,261,860

2015	2014	2013	2012	2011	2010
$ 4,860,808	$ 4,862,420	$ 4,770,073	$ 3,820,796	$ 4,106,565	$ 4,274,435
1,098,786	1,109,876	1,112,269	1,056,650	-	-
628,159	661,224	655,822	502,428	343,860	-
5,233,324	5,135,384	4,654,499	4,501,449	4,937,819	4,986,776
2,839,114	2,919,795	2,905,400	2,778,499	4,334,567	4,159,734
911,760	970,486	1,009,285	900,074	826,560	760,678
15,571,951	15,659,185	15,107,348	13,559,896	14,549,371	14,181,623
5,167,958	4,865,365	4,696,288	4,883,367	6,005,089	5,607,082
407,521	473,911	480,214	395,849	426,345	430,473
146,682	163,769	133,354	120,031	88,368	-
-	-	-	-	-	-
1,067,397	1,107,014	1,202,405	1,219,817	-	-
6,789,558	6,610,059	6,512,261	6,619,064	6,519,802	6,037,555
$ 22,361,509	$ 22,269,244	$ 21,619,609	$ 20,178,960	$ 21,069,173	$ 20,219,178
$ 1,732,647	$ 1,740,528	$ 1,631,501	$ 2,283,280	$ 2,515,187	$ 2,378,935
266,967	319,668	323,928	247,130	382,919	287,821
299,593	330,203	325,698	69,481	-	-
-	-	-	-	338,965	-
141,889	129,182	127,201	-	-	-
470,172	142,440	184,969	-	707,816	1,813,591
2,911,268	2,662,021	2,593,297	2,599,891	3,944,887	4,480,347
6,300,263	6,875,146	6,929,109	7,150,801	7,568,944	6,227,101
450,606	484,048	500,255	426,859	669,510	427,323
117,340	135,458	118,160	120,529	119,721	-
-	-	-	-	-	-
530,695	79,326	164,979	-	-	-
7,398,904	7,573,978	7,712,503	7,698,189	8,358,175	6,654,424
$ 10,310,172	$ 10,235,999	$ 10,305,800	$ 10,298,080	$ 12,303,062	$ 11,134,771

City of Taylor, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2019	2018	2017	2016
Net (Expenses) Revenue				
Governmental activities	$ (15,415,427)	$ (12,337,654)	$ (11,618,887)	$ (12,430,811)
Business-type activities	3,714,417	5,956,962	3,274,008	1,963,558
Total primary government net expense	$ (11,701,010)	$ (6,380,692)	$ (8,344,879)	$ (10,467,253)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 8,885,991	$ 8,270,706	$ 7,655,907	$ 7,247,922
Sales taxes	3,438,534	3,244,108	2,989,454	2,962,203
Franchise taxes	958,665	1,001,000	938,187	939,301
Investment earnings	518,264	259,866	110,551	38,666
Other revenues	476,896	495,695	603,343	251,452
Transfers	1,437,725	1,873,913	1,493,201	1,416,323
Total governmental activities	15,716,075	15,145,288	13,790,643	12,855,867
Business-type activities:				
Investment earnings	128,330	48,199	24,796	2,825
Miscellaneous	138,273	139,829	174,389	208,164
Transfers	(1,437,725)	(1,873,913)	(1,493,201)	(1,386,323)
Total business-type activities	(1,171,122)	(1,685,885)	(1,294,016)	(1,175,334)
Total primary government	$ 14,544,953	$ 13,459,403	$ 12,496,627	$ 11,680,533
Change in Net Position				
Governmental activities	$ 300,648	$ 2,807,634	$ 2,171,756	$ 425,056
Business-type activities	2,543,295	4,271,077	1,979,992	788,224
Total primary government	$ 2,843,943	$ 7,078,711	$ 4,151,748	$ 1,213,280

Source: City Audited Financials.

2015	2014	2013	2012	2011	2010
$ (12,660,683)	$ (12,997,164)	$ (12,514,051)	$ (10,960,005)	$ (10,604,484)	$ (9,701,276)
609,346	963,919	1,200,242	1,079,125	1,838,373	616,869
$ (12,051,337)	$ (12,033,245)	$ (11,313,809)	$ (9,880,880)	$ (8,766,111)	$ (9,084,407)
$ 6,858,118	$ 6,420,308	$ 6,374,806	$ 6,212,695	$ 6,078,005	$ 5,811,529
2,952,740	2,744,362	2,535,174	2,411,533	2,219,629	2,239,952
1,087,771	1,103,835	1,055,651	890,874	816,039	845,234
19,475	31,020	38,322	25,783	38,451	114,902
626,032	212,420	384,719	391,765	1,373,359	435,759
1,251,871	1,244,003	1,051,670	869,999	805,020	830,000
12,796,007	11,755,948	11,440,342	10,802,649	11,330,503	10,277,376
465	412	3,149	5,467	10,086	16,284
423,418	161,510	203,055	221,503	619,970	56,113
(1,251,871)	(1,244,003)	(1,051,670)	(869,999)	(805,020)	(830,000)
(827,988)	(1,082,081)	(845,466)	(643,029)	(174,964)	(757,603)
$ 11,968,019	$ 10,673,867	$ 10,594,876	$ 10,159,620	$ 11,155,539	$ 9,519,773
$ 135,324	$ (1,241,216)	$ (1,073,709)	$ (157,356)	$ 726,019	$ 576,100
(218,642)	(118,162)	354,776	436,096	1,663,409	(140,734)
$ (83,318)	$ (1,359,378)	$ (718,933)	$ 278,740	$ 2,389,428	$ 435,366

City of Taylor, Texas

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2019	2018	2017	2016
General Fund				
Restricted	$ 1,557,807	$ 1,955,258	$ 1,133,876	$ 1,223,913
Committed	460,085	10,785	10,785	10,785
Assigned	-	-	-	-
Unassigned	3,932,229	3,481,297	3,427,943	3,285,095
Total general fund	$ 5,950,121	$ 5,447,340	$ 4,572,604	$ 4,519,793
All Other Governmental Funds				
Reserved	$ -	$ -	$ -	$ -
Unreserved, reported in:				
Capital project funds	-	-	-	-
Non-spendable	688,074	679,385	670,852	703,783
Restricted	7,239,260	4,973,144	3,944,577	4,422,813
Committed	5,363,476	884,560	1,388,667	697,454
Total all other governmental funds	$ 13,290,810	$ 6,537,089	$ 6,004,096	$ 5,824,050

Notes: The City implemented GASB Statement No. 54 "Fund Balance Reporting and Governmental Fund Type Definitions" in fiscal year 2011.

Source: City Audited Financials.

2015	2014	2013	2012	2011	2010
$ 865,526	$ 778,132	$ 781,021	$ 612,452	$ 615,461	$ -
10,785	10,785	10,785	10,785	17,739	-
-	-	-	409,969	-	-
3,216,861	3,290,862	3,686,745	3,855,829	2,943,662	3,567,124
$ 4,093,172	$ 4,079,779	$ 4,478,551	$ 4,889,035	$ 3,576,862	$ 3,567,124
$ -	$ -	$ -	$ -	$ -	$ 3,353,764
-	-	-	-	-	499,523
697,882	701,766	697,543	729,268	735,606	-
5,058,875	7,244,749	7,778,543	6,389,661	2,886,566	-
450,768	462,996	450,114	327,257	155,415	-
$ 6,207,525	$ 8,409,511	$ 8,926,200	$ 7,446,186	$ 3,777,587	$ 3,853,287

City of Taylor, Texas

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2019	2018	2017	2016
Revenues				
Taxes	$ 13,283,190	$ 12,484,783	$ 11,583,548	$ 11,297,631
Licenses, permits, and fees	492,187	280,039	331,723	282,906
Charges for services	1,588,299	1,554,436	1,434,450	839,009
Fines and forfeitures	335,026	373,280	279,426	248,042
Intergovernmental	1,766,105	1,523,717	2,292,587	673,865
Investment earnings	476,346	253,842	110,548	40,324
Other revenues	299,600	798,161	227,976	505,598
Total Revenues	18,240,753	17,268,258	16,260,258	13,887,375
Expenditures				
Current:				
General government	3,605,447	3,106,456	3,620,828	3,031,068
Culture and recreation	1,485,635	1,308,251	1,255,298	1,141,441
Community development	1,097,759	829,836	828,646	841,276
Public safety	7,004,920	6,333,181	5,705,113	5,134,332
Public works	2,629,260	1,494,728	1,304,925	1,153,524
Debt Service:				
Principal retirement	1,655,000	1,455,000	1,290,000	1,494,972
Interest and fiscal changes	761,379	689,374	725,728	692,008
Bond issuance costs	120,931	112,216	34,807	95,074
Capital outlay:	2,840,031	5,538,230	4,348,143	794,863
Unrealized loss on investments	-	557	35,019	-
Total Expenditures	21,200,362	20,867,829	19,148,507	14,378,558
Excess of Revenues Over (Under) Expenditures	(2,959,609)	(3,599,571)	(2,888,249)	(491,183)
Other financing sources (uses)				
Transfers in	1,964,603	3,576,414	2,441,818	2,029,948
Transfers (out)	(729,574)	(2,098,750)	(987,462)	(1,054,459)
Debt issuance	8,165,000	4,825,000	1,620,000	5,845,000
Premium on debt issuance	816,082	249,402	46,750	544,267
Payments to escrow agent	-	(1,544,766)	-	(6,152,746)
Total Other Financing Sources (Uses)	10,216,111	5,007,300	3,121,106	1,212,010
Net Change in Fund Balances	$ 7,256,502	$ 1,407,729	$ 232,857	$ 720,827
Debt service as percentage of noncapital expenditures	13.2%	14.1%	13.6%	16.1%

Source: City Audited Financials.

2015	2014	2013	2012	2011	2010
$ 10,880,953	$ 10,246,691	$ 9,940,659	$ 9,588,691	$ 9,168,082	$ 9,074,489
214,560	134,322	101,808	169,159	92,220	113,208
1,817,680	1,936,409	1,855,391	1,948,547	1,794,596	1,662,049
266,967	319,668	323,928	247,130	382,919	287,821
612,061	271,622	312,170	146,780	1,046,781	991,107
19,256	31,020	38,322	25,381	38,452	114,902
601,386	174,181	382,384	235,561	1,294,289	351,900
14,412,863	13,113,913	12,954,662	12,361,249	13,817,339	12,595,476
4,132,938	4,193,947	4,147,828	3,874,060	2,527,926	2,846,860
1,099,300	1,107,678	1,110,059	-	343,860	-
632,021	660,441	631,422	-	-	-
5,174,338	4,915,960	4,441,585	4,051,068	4,214,072	4,330,047
1,252,245	1,316,652	1,374,935	2,465,390	3,823,790	3,681,843
1,271,180	1,207,384	1,213,983	993,484	938,129	891,896
861,304	919,438	823,110	839,966	808,698	733,766
-	-	134,800	54,500	-	-
3,253,720	775,494	1,883,518	825,405	2,086,699	1,857,267
-	-	-	-	-	-
17,677,046	15,096,994	15,761,240	13,103,873	14,743,174	14,341,679
(3,264,183)	(1,983,081)	(2,806,578)	(742,624)	(925,835)	(1,746,203)
1,822,939	1,633,050	1,126,893	1,595,738	1,648,065	1,005,766
(747,349)	(565,430)	(578,678)	(747,342)	(853,657)	(182,037)
-	-	6,990,000	4,875,000	1,030,000	2,655,000
-	-	254,070	-	-	-
-	-	(4,132,346)	-	(964,535)	-
1,075,590	1,067,620	3,659,939	5,723,396	859,873	3,478,729
$ (2,188,593)	$ (915,461)	$ 853,361	$ 4,980,772	$ (65,962)	$ 1,732,526
14.6%	14.7%	14.5%	15.0%	13.8%	13.0%

City of Taylor, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years (Unaudited)

(amounts expressed in thousands)

Fiscal Year Ended Sept 30	Real Property: Residential Assessed Value	Real Property: Commercial Assessed Value	Real Property: Agriculture	Personal Property: Personal	Personal Property: Other	Less Exemptions Real Property
2010	$ 455,517	$ 211,709	$ 39,355	$ 114,305	$ -	$ 39,031
2011	451,487	197,816	39,566	128,562	-	39,471
2012	444,086	220,153	38,771	144,280	-	26,915
2013	444,424	229,683	39,361	137,607	-	28,839
2014	482,453	238,861	43,761	133,642	-	31,398
2015	526,702	248,870	44,524	148,777	-	30,906
2016	579,978	264,734	48,240	155,488	-	34,349
2017	678,682	275,597	50,185	156,899	-	37,156
2018	737,483	291,010	52,915	154,804	-	43,906
2019	807,773	316,189	63,127	164,307	-	53,831

Notes: The appraisal of property within the City is the responsibility of the Williamson County Appraisal District. The Appraisal District is required under the Texas Property Tax Code to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining the market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal, and the market data comparison basis of appraisal, and the method considered most appropriate by the chief appraiser is to be used. The value placed upon property within the Appraisal District is subject to review by a three member Appraisal Review Board.

Source: Williamson County Appraisal District.

Total Assessed Value	Tax Rate	Estimated Tax Value	Ratio of Total Assessed Value to Total Estimated Actual Value
$ 781,855	$ 0.79000	$ 781,855	100.0%
777,960	0.81389	777,960	100.0%
820,375	0.81389	820,375	100.0%
822,236	0.81389	822,236	100.0%
867,319	0.81390	867,319	100.0%
937,967	0.81389	937,967	100.0%
1,014,091	0.81389	1,014,091	100.0%
1,124,207	0.80389	1,124,207	100.0%
1,192,307	0.79800	1,192,307	100.0%
1,297,565	0.78800	1,297,565	100.0%

City of Taylor, Texas

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years (Unaudited)

	CITY OF TAYLOR			WILLIAMSON COUNTY			
Fiscal Year	**Operating**	**Debt Service**	**Total Rate**	**Operating**	**Debt Service**	**RD/FM Operating**	**Total Rate**
2010	$ 0.57796	$ 0.21204	$ 0.79000	$ 0.28990	$ 0.17000	$ 0.03000	$ 0.48990
2011	0.58982	0.22407	0.81389	0.28769	0.17000	0.03000	0.48769
2012	0.57302	0.24087	0.81389	0.28153	0.16750	0.04000	0.48903
2013	0.57302	0.24087	0.81389	0.28153	0.16750	0.04000	0.48903
2014	0.59069	0.22321	0.81390	0.27903	0.16750	0.04000	0.48653
2015	0.59344	0.22045	0.81389	0.27403	0.16750	0.04000	0.48153
2016	0.59344	0.22045	0.81389	0.26903	0.16750	0.04000	0.47653
2017	0.59949	0.20441	0.80389	0.26903	0.16750	0.04000	0.47653
2018	0.60178	0.19622	0.79800	0.25903	0.16750	0.04000	0.46653
2019	0.59600	0.19200	0.78800	0.25153	0.16750	0.04000	0.45903

Note: The entire City was located in Williamson County and within the Taylor Independent School District.

Source: Williamson County Tax Collector.

TAYLOR SCHOOL DISTRICT			
Operating	Debt Service	Total Rate	Total Direct & Overlapping Rates
$ 1.04000	$ 0.43000	$ 1.47000	$ 2.74990
1.04000	0.41000	1.45000	2.75158
1.17000	0.28000	1.45000	2.75292
1.17000	0.28000	1.45000	2.75292
1.17000	0.28000	1.45000	2.75043
1.17000	0.28000	1.45000	2.74542
1.17000	0.40000	1.57000	2.86042
1.17000	0.40000	1.57000	2.85042
1.17000	0.40000	1.57000	2.83453
1.17000	0.40000	1.57000	2.81703

City of Taylor, Texas

PRINCIPAL PROPERTY TAX PAYERS

Current and Nine Years Ago (Unaudited)

	2019			2010		
Taxpayer	Assessed Valuation	Rank	Percentage of Total City Assessed Valuation	Assessed Valuation	Rank	Percentage of Total City Assessed Valuation
Electric Reliability Council of TX	$ 34,538,035	1	2.66%	$ -	-	-
Electric Reliability Council of TX	17,199,173	2	1.33%	-	-	-
Corecivic	14,759,829	3	1.14%	-	-	-
ONCOR Electric Delivery Co	11,796,887	4	0.91%	-	-	-
HEB Grocery Company LP	11,627,175	5	0.90%	-	-	-
Durcon Laboratory Tops INC	11,625,857	6	0.90%	-	-	-
Wal-Mart Real Estate Trust	9,995,038	7	0.77%	-	-	-
Union Pacific RR CO	9,686,716	8	0.75%	-	-	-
Taylor CPB Property LLC	6,699,477	9	0.52%	-	-	-
Taylor Plaza LLC	6,096,521	10	0.47%	-	-	-
Electric Reliability Council	-	-	-	22,167,793	1	2.84%
ERCOT	-	-	-	20,491,230	2	2.62%
CCA Properties of Texas LP	-	-	-	14,582,273	3	1.87%
HEB Grocery Co LP	-	-	-	11,245,669	4	1.44%
Wal-Mart Real Estate Trust	-	-	-	9,705,588	5	1.24%
ONCOR Electric Delivery Co	-	-	-	7,455,675	6	0.95%
Texas HWY 95 LP	-	-	-	5,965,112	7	0.76%
Wal-Mart Stores East Inc	-	-	-	5,136,587	8	0.66%
Taylor CPB Property	-	-	-	5,100,000	9	0.65%
Durcon Laboratory Tops Inc	-	-	-	5,034,202	10	0.64%
Total	$ 134,024,708			$ 106,884,129		

Source: Williamson County Tax Collector.

City of Taylor, Texas

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years (Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Tax Levy		Amount	Percentage of Tax Levy
2010	$ 5,802,025	$ 5,694,713	98.2%	$ 103,555	$ 5,798,268	99.9%
2011	6,050,622	5,976,895	98.8%	68,369	6,045,264	99.9%
2012	6,195,426	6,119,868	98.8%	70,446	6,190,314	99.9%
2013	6,255,176	6,197,753	99.1%	52,178	6,249,931	99.9%
2014	6,352,505	6,292,672	99.1%	53,039	6,345,711	99.9%
2015	6,797,312	6,723,090	98.9%	65,675	6,788,765	99.9%
2016	7,318,681	7,245,999	99.0%	61,668	7,307,667	99.8%
2017	7,754,442	7,678,073	99.0%	58,852	7,736,925	99.8%
2018	8,377,844	8,274,955	98.8%	72,799	8,347,754	99.6%
2019	8,978,568	8,881,948	98.9%	-	8,881,948	98.9%

Source: Williamson County Appraisal District Reports.

City of Taylor, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years (Unaudited)

	Governmental Activities					
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premiums/ Discounts	Contractual Obligation	Capital Lease	Note Payable
2010	$ 9,878,545	$ 9,877,038	79,366	$ -	$ 281,737	$ -
2011	9,192,005	9,768,476	72,281	145,398	418,071	-
2012	8,723,764	14,516,902	65,197	120,375	351,050	-
2013	8,739,097	16,479,268	293,387	93,267	340,278	-
2014	7,884,431	16,183,943	267,506	68,244	582,143	-
2015	7,059,764	15,796,861	241,626	43,221	379,215	285,899
2016	11,871,687	10,230,646	737,333	-	1,425,252	228,547
2017	10,205,000	11,490,000	710,249	-	1,310,951	424,225
2018	10,635,000	15,010,000	929,110	-	1,232,192	582,657
2019	9,680,000	22,335,000	1,644,956	-	1,181,458	391,289

Notes: Details regarding the City's outstanding debt can be found in the notes to financial statements.

Business-type Activities					
Combination Tax & Revenue Bonds	General Obligation Bonds	Premiums/ Discounts	Total Primary Government	Percentage of Personal Income	Per Capita
$ 28,382,962	$ 4,196,455	$ 171,584	52,867,687	16.75%	3,480
25,441,524	5,982,995	149,009	51,169,759	16.12%	3,242
23,228,602	5,380,070	126,434	52,512,394	16.09%	3,266
21,420,022	5,971,060	181,061	53,517,440	16.25%	3,349
21,044,132	5,087,051	152,052	51,269,502	14.34%	3,110
20,650,000	4,178,042	123,043	48,757,671	15.01%	3,126
13,280,000	10,759,095	1,004,096	49,536,656	13.73%	3,005
16,690,000	8,685,000	956,162	50,471,587	12.49%	2,851
14,025,000	9,790,000	1,063,146	53,267,105	13.65%	3,137
17,560,000	9,105,000	1,270,965	63,168,668	15.08%	3,680

City of Taylor, Texas

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years (Unaudited)

Fiscal Year	General Obligation Bonds	Premiums/ Discounts	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value[1] of Property	Per Capita[2]
2010	$ 14,075,000	$ -	$ 233,182	$ 13,841,818	1.77%	911
2011	15,175,000	-	287,894	14,887,106	1.91%	943
2012	14,103,834	191,631	145,607	13,958,227	1.70%	868
2013	14,710,158	458,021	236,346	14,473,812	1.76%	906
2014	12,971,482	412,207	225,505	12,745,977	1.47%	773
2015	11,237,806	366,392	185,697	11,052,109	1.18%	709
2016	22,630,782	1,752,228	276,695	22,354,087	2.20%	1,356
2017	18,890,000	1,609,052	387,965	18,502,035	1.65%	1,045
2018	20,425,000	1,808,742	573,932	19,851,068	1.66%	1,169
2019	18,785,000	1,653,335	645,602	18,139,398	1.40%	1,057

[1]See the Schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.
[2]Population data can be found in the Schedule of Demographic and Economic Statistics.

Note:

Details regarding the city's outstanding debt can be found in the notes to the financial statements.

City of Taylor, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of September 30, 2019 (Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable[1]	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Williamson County	$ 801,709,942	1.77%	$ 14,190,266
Taylor ISD	63,984,943	100.00%	63,984,943
Subtotal, overlapping debt			78,175,209
City of Taylor	$ 35,232,703	100%	35,232,703
Total direct and overlapping debt			$ 113,407,912

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping by the residents and businesses of Statistical. This process recognizes that, when considering the city's ability governments that is borne to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply the every taxpayer is a resident--and therefore responsible for repaying the debt--of each overlapping government.

[1] For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

City of Taylor, Texas

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years (Unaudited)

(amounts expressed in thousands)

	2019	2018	2017	2016
Debt limit	$ 337,849	$ 309,053	$ 290,341	$ 262,110
Total net debt applicable to limit	62,523	30,850	29,915	25,164
Legal debt margin	$ 275,326	$ 278,203	$ 260,426	$ 236,946

Legal Debt Margin Calculation for Fiscal Year 2019

Assessed value	$ 1,297,565
Add back: exempt real property	53,831
Total assessed value	1,351,396
Debt limit (10% of total assessed value)	337,849
Debt applicable to limit:	
Total Debt	63,169
Less: Amount set aside for repayment of general obligation debt	(646)
Total net debt applicable to limit	62,523
Legal debt margin	$ 275,326

Note: There is no direct debt limitation in the City Charter or under state law. The City operates under a Home Rule Charter (Article XI, Section 5, Texas Constitution), that limits the maximum tax rate, for all city purposes, to $2.50 per $100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service.

2015		2014		2013		2012		2011		2010	
$	242,218	$	224,679	$	212,769	$	211,823	$	204,358	$	205,222
	37,137		37,205		37,875		37,719		35,210		38,281
$	205,082	$	187,474	$	174,894	$	169,148	$	166,941	$	172,487

City of Taylor, Texas

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years (Unaudited)

	Water Revenue Bonds					
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage
2010	$ 6,340,142	$ 3,589,878	$ 2,750,264	$ 2,650,000	$ 547,778	86.0%
2011	8,185,627	3,386,091	4,799,536	-	-	100.0%
2012	7,259,363	3,704,075	3,555,288	-	-	100.0%
2013	6,929,109	3,529,757	3,399,352	-	-	100.0%
2014	6,875,146	3,618,109	3,257,037	-	-	100.0%
2015	6,300,263	3,824,509	2,475,754	-	-	100.0%
2016	7,804,655	3,917,205	3,887,450	-	-	100.0%
2017	9,081,323	3,769,347	5,311,976	-	-	100.0%
2018	9,756,417	4,105,939	5,650,478	-	-	100.0%
2019	10,118,130	4,617,540	5,500,590	-	-	100.0%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest or depreciation.

City of Taylor, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population[1]		Personal Income[3]	Per Capita[5] Personal Income	School Enrollment[4]	Unemployment Rate[2]
2010	15,191	$	392,160	20,780	3,086	7.7%
2011	15,783	$	305,582	20,116	3,086	7.1%
2012	16,080	$	326,360	20,296	3,178	6.8%
2013	15,979	$	329,263	20,606	3,239	5.6%
2014	16,483	$	337,502	21,691	4,178	4.2%
2015	15,595	$	324,891	20,833	4,333	3.4%
2016	16,483	$	360,763	21,887	4,547	3.3%
2017	17,701	$	404,149	22,832	4,249	2.8%
2018	16,982	$	390,263	22,981	4,368	2.8%
2019	17,167	$	418,823	24,397	3,894	2.6%

Data Sources:

[1] Texas State Data Center & Office of the State Demographer

[2] State Department of Labor and City-Data.com

[3] US Census adjusted by CPI for inflation, expressed in thousands

[4] Taylor Independent School District

[5] U. S. Census Bureau American Fact Finder

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City of Taylor, Texas

PRINCIPAL EMPLOYERS

Current and Nine Years Ago (Unaudited)

	2019		2010	
Employer	**No. Employees ***	**Rank**	**No. Employees ****	**Rank**
ERCOT	600+	1	-	
Taylor ISD	500+	2	-	
Durcon, Inc	400+	3	-	
Baylor Scott & White	180+	4	-	
Corrections Corporation of Amer	160+	5	-	
HEB Grocery Co	160+	6	-	
City of Taylor	150+	7	-	
Wal-Mart	125+	8	-	
Floydco, Inc	120+	9	-	
Burrow Cabinets/TaylorCraft	100+	10	-	
ERCOT	-		635	1
Taylor ISD	-		548	2
Wal-Mart	-		240	3
Durcon Laboratory Tops	-		211	4
Scott & White	-		163	5
Corrections Corp of America	-		161	6
HEB	-		161	7
City of Taylor	-		148	8
Floydco, Inc	-		130	9
Burrows Cabinets	-		100	10
Total	2,495		2,497	

* Source: www.tayloredc.org

** Source: www.mactexas.com.

City of Taylor, Texas

FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

	2019	2018	2017	2016
Function / Program				
General Government				
Management services	5	5	4	4
Public information	1	1	1	1
Human resources	2	2	2	2
Finance	5	5	4	4
Municipal court	5	5	4	3
C D - planning	8	7	7	6
Main street	1	1	1	1
C D - recreation	-	-	-	-
Building	3	3	3	3
General services	1	1	1	1
Information technology	1	1	1	1
Other	-	1	1	1
Police				
Officers	29	29	27	27
Civilians	10	10	8	9
Animal control	3	4	3	2
Fire				
Firefighters and officers	23	23	23	23
Civilians	1	1	1	1
Other Public Works				
Engineering/inspection	1	1	1	1
Street maintenance	16	15	14	14
Grounds	-	-	-	-
Other	-	-	-	-
Parks and recreation	8	6	6	6
Library	8	8	9	8
Water	14	14	14	14
Wastewater	4	4	3	3
Utilities admin.	6	6	6	6
Airport	2	2	2	2
Cemetery	2	2	2	2
Fleet services	2	2	2	2
Total all governmental funds	160	158	150	147

Source: City records.

2015	2014	2013	2012	2011	2010
4	4	4	4	4	3
1					
2	2	2	2	2	3
4	4	4	4	4	4
4	5	5	5	5	4
5	6	6	5	5	5
1	1	1	1	1	2
-	-	-	-	-	1
3	3	3	3	3	1
1	1	1	1	1	1
1	1	1	1	1	1
1	1	1	1	1	-
27	27	27	25	25	27
9	8	8	8	8	11
1	2	2	2	2	1
23	23	23	23	23	24
1	1	1	1	1	1
1	2	2	2	2	2
14	14	13	13	13	6
-	-	-	-	-	7
-	-	1	1	2	2
6	6	6	6	6	6
7	7	7	7	7	7
14	14	14	14	14	13
3	2	2	2	2	2
6	6	6	6	6	6
2	2	2	2	3	3
2	2	2	1	2	1
2	2	2	2	2	2
145	146	146	142	145	146

City of Taylor, Texas

OPERATING INDICATORS BY FUNCTIONS/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function/Program	**2019**	**2018**	**2017**	**2016**
General government				
Building permits issued	155	70	95	94
Building inspections conducted	outsourced	outsourced	outsourced	outsourced
Public Safety				
Police:				
Physical arrests	561	708	573	813
Parking violations	53	15	37	36
Traffic violations	6,073	7,436	4,546	3,429
Fire:				
Emergency responses	2,096	2,118	2,281	2,127
Fires extinguished	78	80	82	44
Inspections	266	343	329	361
Highways and streets				
Street resurfacing (miles)	3	1	-	15
Potholes repaired	1,097	240	130	741
Recreation				
Athletic field permits issued	39	41	30	32
Library				
Volumes in collection	57,129	55,098	54,117	53,011
Total volumes borrowed	63,645	61,669	74,872	78,368
Water				
New connections	227	190	137	160
Water main breaks	385	360	353	222
Average daily consumption (millions of gallons)	2	2	2	2
Peak daily consumption (millions of gallons)	3	3	3	3
Wastewater				
Average daily treatment (millions of gallons)	2	1	1	2
Airport				
LL fuel (thousand gallon)	40	43	46	59
Jet A fuel (thousand gallon)	10	11	14	27
Landings / Take off (thousand)	20	17	14	12
Cemetery				
Lots sold	65	144	33	77
Municipal Court				
Cases processed	2,858	3,393	2,675	1,876
General Services				
Facilities				
Work orders	708	629	577	645
Fleet				
Work orders	880	870	941	834
Information Technology				
Personal computers / laptops	180	180	171	155
Service requests	565	629	475	415

Source: City records.

2015	2014	2013	2012	2011	2010
63	129	101	82	33	35
outsourced	outsourced	outsourced	1,637	1,291	540
722	717	669	653	653	699
33	54	67	86	76	87
1,543	1,604	3,615	2,660	3,388	2,457
2,036	1,915	1,069	1,813	2,225	1,788
64	61	56	45	110	112
359	316	137	194	315	503
17	10	-	-	-	-
777	655	461	771	171	741
33	30	37	37	36	24
50,223	47,952	44,850	45,413	46,099	42,733
75,581	78,186	79,187	87,895	91,408	88,622
50	44	96	720	1,246	1,240
235	352	437	445	584	350
3	2	2	2	3	2
2	3	3	4	4	3
2	1	2	1	2	2
48	46	45	35	47	56
29	23	32	23	26	23
9	14	14	11	12	12
66.5	80	84	75	63	63
2,113	2,562	4,158	4,852	6,863	7,278
553	538	453	450	423	417
903	816	1071	1,270	1,243	877
152	135	135	132	120	114
407	549	555	562	413	300

City of Taylor, Texas

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function	**2019**	**2018**	**2017**	**2016**
Police				
Number of stations	1	1	1	1
Zone Officers	29	29	27	27
Number of patrol units	25	23	15	15
Fire				
Number of stations	2	2	2	2
Streets and Grounds				
Streets (miles)	114	114	106	106
Streetlights	1,114	1,114	1,114	1,114
Traffic signals	14	14	12	12
Recreation				
Acreage	463	463	462	462
Playgrounds	8	8	7	7
Baseball/softball diamonds	20	20	20	20
Swimming pools	1	1	2	2
Skate park	1	1	-	-
Tennis courts	8	8	8	8
Water				
Water mains	128	123	118	125
Fire hydrants	652	619	808	808
Storage capacity	5	5	5	5
Wastewater				
Treatment capacity	4	4	4	4
Sanitary sewer (miles)	110	91	95	95
Storm sewers (miles)	18	6	6	6
Airport				
Runway length (ft)	4,000	4,000	4,000	4,000
Hangar spaces	64	64	52	52
Tie-downs	27	27	27	27
Cemetery				
Acreage	135	135	135	135
General Services				
Facilities	19	19	19	19
Fleet vehicles	171	171	168	165
Network servers	7	7	7	7

Source: City records.

2015	2014	2013	2012	2011	2010
1	1	1	1	1	1
27	27	27	25	25	27
15	15	15	15	12	12
2	2	2	2	2	2
106	106	106	93	93	92
1,113	1,102	1,102	1,102	1,097	1,097
12	12	12	13	11	13
462	462	462	387	387	387
7	7	7	7	6	6
20	20	20	20	20	20
2	2	2	2	2	2
-	-	-	-	-	-
8	8	8	8	10	10
121	121	120	119	115	109
604	604	598	598	596	583
5	5	5	5	5	5
4	4,000	4,000	4,000	4,000	4,000
90	90	89	89	86	86
5	5	4	4	3	3
4,000	4,000	4,000	4,000	4,000	4,000
52	52	52	52	52	52
27	27	27	27	27	27
135	135	135	135	135	114
19	19	19	16	14	14
164	164	162	157	154	150
7	7	4	4	3	3

Taylor Texas

CITY OF TAYLOR TX

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2020

To the Honorable Mayor,
Members of the City Council
and management
City of Taylor, Texas

We have audited the financial statements of the City of Taylor, Texas as of and for the year ended September 30, 2019, and have issued our report thereon dated March 18, 2020. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 10, 2019, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Taylor, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated March 18, 2020.

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Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

Our firm and staff do not have any existing relationships, conflicts of interest, or other conditions or circumstances that would impair our independence with the City under U.S. GAAS or ***Government Auditing Standards***

For any nonattest service provided by our firm, management of the City maintained responsibility for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Taylor, Texas is included in Note 1 to the financial statements. The City has adopted the provision of Governmental Accounting Standard Board Statement No. 88, entitled *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, which is effective for reporting periods beginning after June 15, 2018; No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are.

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Taylor, Texas's financial statements relate to the City's disclosure of capital assets and long-term debt.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management or otherwise, relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, audit adjustments that were brought to the attention of management as a result of our audit procedures. See Exhibit 1 for a list of audit adjustments to report during the year.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Taylor, Texas's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated March 18, 2020.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Taylor, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Taylor, Texas's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Taylor, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the City of Taylor, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
Houston, Texas

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

March 18, 2020

To the Honorable Mayor,
Members of the City Council
and management
City of Taylor, Texas

In planning and performing our audit of the financial statements of the City of Taylor, Texas (the "City"), as of and for the year ended September 30, 2019, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Taylor, Texas's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses. A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

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We consider the following deficiencies in City of Taylor, Texas's internal control to be material weaknesses:

1. **EFFECTIVE CONTROLS OVER FINANCIAL STATEMENT DISCLOSURE**

   Finding

   Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles. Under professional standards, we have to assess the City's controls over preparing the financial statements including assessing the skills and competencies necessary to prevent, detect, and correct a material misstatement. A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. Control deficiencies exist when the City does not have controls over preparation of the financial statements which would prevent or detect a misstatement in the financial statements. As part of our audit, management requested us to prepare a draft of the City's financial statements and the related notes. Management reviewed, approved, and accepted responsibility for those statements prior to their issuance. The outsourcing of these services is not unusual for a City of this size. However, we cannot be considered part of the City's internal control over financial reporting. We also determined that certain adjustments were required that were material to the financial statements. Accordingly, we consider these control deficiencies over financial reporting to be material weaknesses.

   Recommendation

   We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly. Staff Response: At this time staff lacks the available resources to prepare the draft statements and related notes and will continue to outsource such activities. Staff will review our existing policies, procedures and controls and will implement changes where appropriate to ensure maximum control over the preparation of the financial statements and notes that are being outsourced.

In addition, we identified certain matters involving the internal control and other operational matters that are presented for your consideration. This letter does not affect our report dated March 18, 2020 on the financial statements of the City. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, perform any additional study of these matters, or assist you in implementing the recommendations. Our comments are summarized as follows:

ACCOUNTS PAYABLE

1. INVOICE NUMBERING

Finding

When a vendor invoice is received without a number, the accounting department has traditionally used the date of the invoice. There is a risk that duplicate payments can be made or duplicate invoices could be entered since this is not a unique identifier for vendors.

Recommendation

The City should consider a different numbering system for invoices that do not have invoice numbers that would be unique identifiers in the system. Staff Response: Staff is now using the auto-generated numbering system within the Incode Accounts Payable module to assign an invoice number to any invoices received without an identifying number. This system automatically generates the next available number to prevent duplication.

2. NEW VENDORS

Finding

New vendors are set up by the accounting department as needed. There is no secondary approval process for new vendors or a vendor master list that is reviewed regularly. This poses a risk that new vendors could be fraudulent in nature.

Recommendation

The City should consider having someone outside of the accounts payable/check processing function approve all new vendors and/or periodically review the master vendor file to ensure that there are no unauthorized vendors in the accounting system. Staff Response: The Director of Finance will review and approve all new vendors. In addition, staff is working with our software vendor to identify the most efficient way to review inactive vendors.

3. HIGH DOLLAR REPAIRS

Finding

Our testing indicated that the City had 3 separate invoices to one vendor for roof repairs that were not individually over $50k. However, the invoices were paid together totaling over $50k. Only one of the repairs was over $10k and had quotes received.

Recommendation

Large repairs that are similar in nature should be bundled together and bid out so that the City gets the best price on repairs and vendors are given equal opportunity. Staff Response: The new Purchasing Policy clarifies the prohibition on using multiple purchases to circumvent the bid and quote requirements. However, there are occasions when repairs are not initially large enough to meet the requirements of the Purchasing Policy but the repair work leads to additional work that is required and such subsequent work can result in the total cost exceeding the limits. Staff will attempt to avoid such situations whenever possible.

4. IT CONTROLS - INTERNET AND STORAGE DEVICE SECURITY

Finding

The City does not have written policies regarding employee use of outside flash drives, shareware, or personal files. Types of internet activity and personal storage devices on work computers may allow for viruses or malware.

Recommendation

The City should consider implementing written policies restricting the types of internet activity and personal storage devices allowed to be used on work computers. Staff Response: Staff have addressed this concern through the inclusion of an IT section in the recently amended Personnel Policy.

5. UTILITY VOIDED RECEIPTS

Finding

Currently the utility clerks will document the reason for a voided receipt in the utility billing system. This memo is included in the daily closeout packet. Several items reviewed did not include a clear description of why the cash payments were voided and would not allow a supervisor to fully understand the reason and justification for the void.

Recommendation

We suggest the clerks include a copy of the voided payment receipt, along with the reissued receipt in the case of a miscoded payment type or amount. The descriptions should also be thorough enough to be reviewed by a supervisor. Staff Response: Staff have made changes to the operating procedures to ensure that documentation will include both receipts and a more thorough explanation of the reason for the voided receipt.

6. **CENTRALIZED PURCHASING**

Finding

The purchasing function for the City has traditionally been performed by the department heads and reviewed by management. As a result, there are variations in practice which may make it difficult for management to verify compliance with all bidding requirements and to make sure the City is purchasing from the most prudent vendor. If it is centralized, the purchasing function can be reformed into a specialized process which creates consistency in practice, takes advantage of volume discounts, and ensures compliance with laws and regulations.

Recommendation

The City should consider designating an employee to handle the purchasing process for all departments or research the cost/benefit of adding an additional employee to handle this. Staff Respons: The City currently lacks the available resources for a designated employee to establish centralized purchasing. However, staff agrees with the benefits of adding such an employee and will continue to seek ways to fund a purchasing position in the future.

7. **GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT NO. 87, *LEASES* (GASB-87)**

GASB-87 is effective for reporting periods beginning after December 15, 2019. GASB-87 will replace the current operating and capital lease categories with a single model for lease accounting based on the concept that leases are a means to finance the right to use an asset. Under the new rules, the City will recognize a lease liability and an intangible asset for all noncancelable leases greater than one year while the lessor will recognize a lease receivable and a deferred inflow of resources. The intangible asset will have similar characteristics to other capital assets and may be amortized depending on various provisions of the asset (or the lease) and if need be, may be impaired.

The accounting for a lessor is complimentary. A lease receivable is established at contract inception equal to the present value of the expected payments over the lease term. As payments are received the lease receivable is reduced and interest revenue is recognized. A deferred inflow is recorded equal to the lease receivable and any payments that are made at the beginning of the lease.

The initial application of this accounting standard will require substantial evaluation and will result in additional accounting and reporting requirements.

Recommendation

The City should begin planning for the implementation of this accounting standard by establishing a policy to 1) establish a capitalization threshold for leases, 2) define "reasonably certain" as it relates to the likelihood of a lease term to extend beyond 12 months, 3) establish a system to capture the required lease information in order to determine the applicability of the standard. Franchise agreements, tower rents, determine materiality. Staff Response: Staff will work with the City Auditor to begin implementing the provisions of GASB-87.

8. PURCHASING POLICY – FEDERAL GRANTS

Finding

The City's current procurement policy does not address federal grant and uniform guidance requirements. More specifically the roles and responsibilities of employees involved in grant management, federal bidding and procurement laws, allowable costs and other uniform guidance requirements.

Recommendation

The City should review the federal procurement requirements and the uniform guidance and update the current policy where appropriate. Staff Response: The recently amended Purchasing Policy contains a section that addresses federal grant requirements.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co., PLLC
14950 Heathrow Forest Parkway, Suite 530
Houston, Texas

Taylor, Texas

Audit Presentation

Fiscal Year Ending September 30, 2019

Presented By: Mike Brooks, Audit Partner
April 23, 2020

BW&C

CERTIFIED PUBLIC ACCOUNTANTS

OVERVIEW OF THE AUDIT PROCESS

Audit Standards – The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS).

City processes and controls are evaluated and examined as part of audit assessment procedures.

We use a risk-based approach in which we identified potential areas of risk that could lead to material misstatement of the financial statements.

Performed testing over the City's compliance with provisions with laws, regulations, contracts and grant agreements, including items such as compliance with Public Funds Investment Act (PFIA).

Balances are agreed to underlying reports, and testing is performed to assure those balances are materially accurate.

The results of testing procedures are evaluated. The report is prepared, in addition to the required letters of communication.

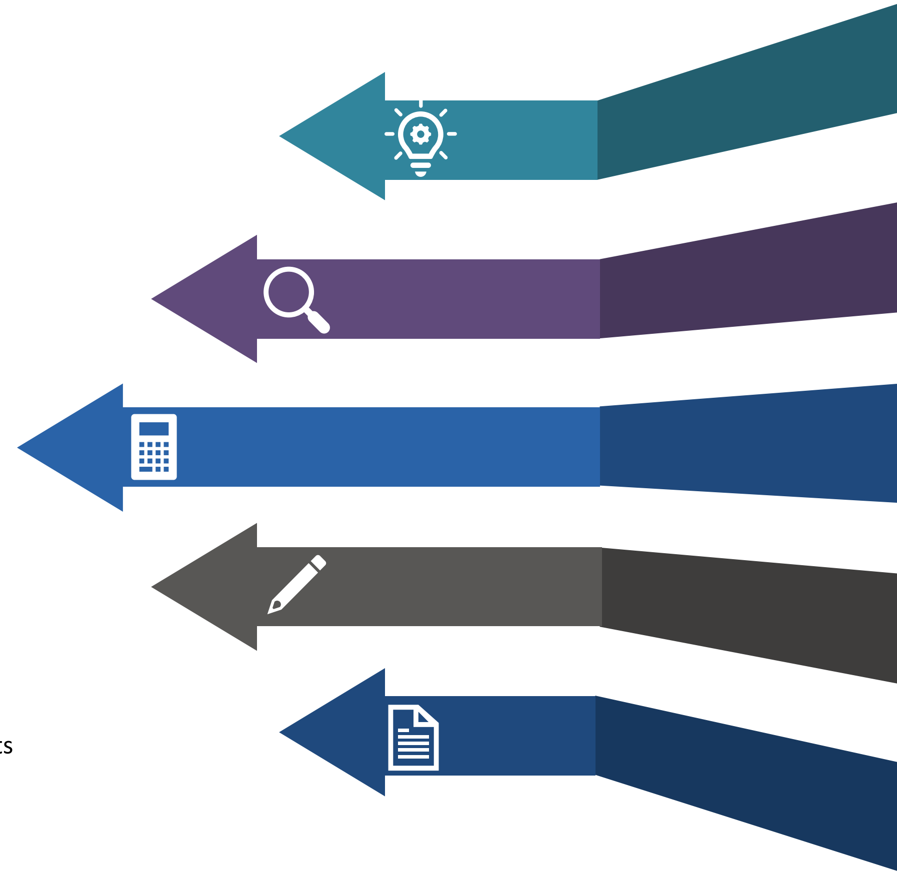
Internal Control Assessment
Processes and controls are evaluated

Risk-Based Approach
Potential areas of risk are identified

Compliance Testing
Test compliance with laws and regulations

Fieldwork
Test accuracy of financial information

Conclusion & Reporting
Evaluation and communication of results



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COMPREHENSIVE ANNUAL FINANCIAL REPORT
GFOA Certificate of Achievement for Excellence

- Certificate of Achievement for Excellence in Financial Reporting.
- Above and Beyond Standard Reporting Requirements.
- 11th Consecutive year awarded.

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Taylor
Texas

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrill
Executive Director/CEO

BW&C

COMPONENTS OF THE COMPREHENSIVE ANNUAL FINANCIAL REPORT

- Letter of Transmittal
- Auditor's Opinion (unmodified)
- Management's Discussion and Analysis
- Basic Financial Statements
  - Government-Wide Statements
  - Fund Level Statements
  - Notes to the Financial Statements
- Required Supplementary Information
- Statistical Section

Opinion Types

- Unmodified
- Qualified
- Disclaimed
- Adverse

Unmodified/Clean
Highest level of assurance

BW&C

Financial Highlights

	9/30/2019	9/30/2018	Change	
City-wide Cash & Investments	$ 32,019,446	$ 19,591,289	$ 12,428,157	(1)
Capital Assets, net of depreciation	$ 107,600,822	$ 106,967,506	$ 633,316	
Net Position City-wide	$ 70,731,258	$ 67,887,315	$ 2,843,943	
Governmental Fund Balances	$ 19,240,931	$ 11,984,429	$ 7,256,502	(1)
Unassigned General Fund Balance	$ 3,932,229	$ 3,481,297	$ 450,932	
/ % General Fund expenditures	31%	27%	4%	
Utility Fund Change in Net Position	$ 2,356,560	$ 1,948,096	$ 408,464	
City-wide Outstanding Debt	$ 63,168,668	$ 53,267,105	$ 9,901,563	(1)

(1) During the year the City issued $12,590,000 worth of Combination Tax and Revenue CO's, Series 2019.

Changes in Revenue

	9/30/2019	9/30/2018	Change
Governmental Funds			
Property Tax	$ 8,885,991	$ 8,270,706	$ 615,285
Sales Tax	$ 3,438,534	$ 3,244,108	$ 194,426
Charges for Services	$ 2,415,512	$ 2,207,755	$ 207,757
Enterprise Funds			
Charges for services-Utility	$10,118,130	$ 9,756,417	$ 361,713
Charges for services-Airport	$ 419,847	$ 413,634	$ 6,213
Charges for services-Cemetery	$ 197,994	$ 158,910	$ 39,084
Charges for services-Sanitation	$ 1,632,265	$ 1,608,016	$ 24,249

Changes in Expenses

	9/30/2019	9/30/2018	Change	
Governmental Funds				
General government	$ 3,353,111	$ 3,119,741	$ 233,370	
Public safety	$ 6,748,051	$ 6,333,181	$ 414,870	
Public works	$ 2,461,141	$ 1,494,728	$ 966,413	(1)
Enterprise Funds				
Utility	$ 5,918,157	$ 5,418,007	$ 500,150	
Airport	$ 405,680	$ 369,772	$ 35,908	
Cemetery	$ 175,801	$ 160,970	$ 14,831	
Sanitation	$ 1,427,419	$ 1,403,324	$ 24,095	

(1) Additional funds spent in 2019 on road projects from the Transportation User Fee fund.

General Fund Results

- POLICY: GFOA recommends governments maintain a minimum unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating expenditures (60 days or 16%). City policy is to maintain an unassigned fund balance of at least 25%.
  - Fiscal Year 2019 Unassigned fund balance was $3,932,229– 31%
  - General fund ended the year with a net increase in fund balance of $502,781

- FY 2019 Budget Results:
  - Revenues were more than the final budget by $113,445 (positive variance)
  - Expenditures more than the final budget by $20,627 (negative variance)
  - Other Financing Sources resulted in a positive budget variance of $15,843
  - Overall budget resulted in a net positive budget variance of $108,661

Communication Letters

- **Communication with Those Charged with Governance**
  - Audit was conducted in compliance with all ethics requirements regarding independence.
  - No difficulties were encountered in dealing with management
  - Audit Adjustments were identified and corrected by management.
  - Emphasis of a matter: fund balance and net position were restated to correct for prior year accounting of capital assets.

- **Communication Regarding Internal Controls**
  - Several recommendations in internal control were identified and reviewed by management.

Questions?

Contact Info:

Mike Brooks, Audit Partner

Phone 281.907.9223 | Fax 888.875.0587

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Houston, TX 77032

MBrooks@BrooksWatsonCPA.com

BW&C

CERTIFIED PUBLIC ACCOUNTANTS

We know your questions don't end when the audit does.

We remain available throughout the year.

City Council Meeting
April 23, 2020
Transmittal Letter

STRATEGIC PILLAR

☐ Streets/Infrastructure

☒ Quality of Life

☐ Economic Vitality

Agenda Item #: 6

Agenda Title: **Receive, consider and take any appropriate action on an update on public health related matters and concerns pertaining to the Coronavirus Disease 2019 (COVID-19).**

Council Action to be taken: Receive report and consider any recommended actions.

Department Submitted: Fire

Staff Contact: Daniel Baum, Fire Chief

1. PURPOSE/DESCRIPTION

The purpose of this agenda item is to provide Council with an update on the local response to the COVID-19 pandemic. National, county, and local level statistics and mitigation efforts will be discussed. Recommendations by the Williamson County and Cities Health District and/or Emergency Management community may be discussed for consideration.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The Mayor of the City of Taylor issued a disaster declaration on March 16, 2020 in response to the current COVID-19 pandemic. Williamson County issued a Stay at Home, Stay Safe order on March 24, 2020. Declared disasters currently exist at the local, county, and federal levels.

3. PROS and CONS

PROS	CONS
• N/A	• N/A

4. RECOMMENDATION

Staff recommends receipt of report and consideration of potential recommended actions.

5. FUNDING SOURCE

N/A

6. TIMELINE

N/A

7. OTHER OPTIONS (In order of preference)

N/A

8. ATTACHMENTS

6a. Presentation will be provided prior to meeting to ensure current information.