



AGENDA

CITY OF TAYLOR, TEXAS CITY COUNCIL MEETING

CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET
MARCH 28, 2024, 6:00 PM

CALL TO ORDER AND DECLARE A QUORUM

A MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

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.)

BOARDS & COMMISSION PRESENTATION

1. Moody Museum Board update. *Ruby Fisher*

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.)

2. Approve minutes from the March 14, 2024 regular Council Meeting. *Dianna McLean*
3. Consider Adoption of a New City Federal and State Grant Procurement Policy. *Jeff Wood*
4. Consider Amending Current Purchasing Policy. *Jeff Wood*
5. Consider approval of the contract with Lionheart Places, LLC for the Downtown Master Plan update. *Jan Harris*
6. Consider purchase of Windy Ridge Lift Station pump control panel replacement. *Naptally Laprade*
7. Consider awarding contract for Operations and Maintenance of High Maintenance Landscape Areas. *Jim Gray, Tyler Bybee*

PUBLIC HEARINGS / ORDINANCES

8. Hold a Public Hearing and introduce Ordinance 2024 -17, PZ 2024 -2025 regarding requests to change place type zoning at 4 different lots. *Tom Yantis*
9. Introduce Ordinance 2024-16 regarding a Revolving Door Policy . *Brian LaBorde*

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

10. Receive presentation with direction to staff from Randall Scott Architects on proposed site plan of Justice Center. *Brian LaBorde*
11. Consider submission of grant application to the Department of Homeland Security – FEMA for FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) grant program. *Daniel Baum*
12. Receive the Annual Comprehensive Financial Report for Fiscal Year 2023. *Jeff Wood*
13. Update on City Wide Spring Cleanup. *Jim Gray*
14. Consider approval of FY23-24 Tax-Supported Debt Capital Improvement Projects Work Authorizations. *Jim Gray, Daniel Baum, Tyler Bybee*

EXECUTIVE SESSION

15. **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. 425 Judicial District Court, Williamson County, TX. Cause No. 24-0447-C425
 - b. Projects Sam and Star
 - c. Project Rosetta
 - d. Petition for Di-annexation
- Executive Session II.** The Taylor City Council will conduct a closed executive meeting under Section 551.074 of the Texas Government Code regarding a personnel matter.
 - a. City Manager contract.

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 March 25, 2024 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 McLean Date: 3-25-2024



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 1.

Agenda Title: **Moody Museum Board update**

Council Action to be Taken: Recieve report from Moody Museum Advisory Board

Department Submitted: Development Services

Staff Contact: Ruby Fisher, Admin Assist

1. PURPOSE / DESCRIPTION

Upon request by the City Council, Moody Museum Advisory Board Chair Susan Komandosky will provide the City Council a brief update on the board's responsibilities and activities.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Historically, staff or board chairman have provided an update to Council annually on their accomplishments and goals.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• N/A	• N/A

4. RECOMMENDATION

N/A

5. FUNDING SOURCE

N/A

6. TIMELINE

N/A

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. 2024 - Moody Museum Advisory Board report to Council



Moody Museum Advisory Board

March 28, 2024



Our Mission

- The mission of the 11-member Moody Museum Board is to act as an advisory board for the City in museum matters and to promote the museum as one of Taylor's "treasures."
- The board meets every other month or more often if needed.



2023 – Previous Report Review

- The Friends of the Moody Museum plan to start fundraising for construction of the Dan Moody statue this year. This is being done in recognition of the 100th anniversary of the Klan trial in which Dan Moody became the first attorney to successfully prosecute a case against members of the Ku Klux Klan, not only in Texas but in the United States.
- There are still archival items stored at the Taylor Public Library which need to be moved to the Moody storage building. Volunteers are in short supply and those of us there cannot handle all the tasks that need to be done.
- The Board strongly recommends that in the near future the City hire at least a part-time museum curator. In a normal year the number of groups requesting tours and the work to be done is more than can be handled by volunteers. If the museum is open for more hours it would be eligible for grants for which we are currently not eligible due to our limited hours.

(COMPLETE)

2023 – Museum Improvements

- Wallpaper added in multiple rooms upstairs and downstairs.
- Non-skid strips have been installed on the ADA access ramp leading into the museum.
- A leak in the irrigation system has been located and repaired.
- Improvements are being made to the driveway for accessibility needs
- Interviews for a part time docent have been completed and a person has accepted the position pending receiving a contract with the City.
- Despite being open very limited hours this year, the Moody Museum hosted more than **450 visitors** including two home school groups, the Taylor High School Camera Club, Taylor High School history classes, and groups brought over by the Parks and Recreation Departments of the City of Georgetown and the City of Leander.

2024 – Planned Improvements

- The Friends of the Moody Museum have spent approximately \$23,000 to purchase preservation quality interior storm windows for the museum. These will be installed in mid-April and will help block UV light, as well as providing additional insulation.
- The Taylor Garden Club is partnering with the museum to help clean up and refurbish flowerbeds that have been too long neglected.
- The kitchen will be repainted.

FY 24-25: Recommended Improvements

- The exterior of the house needs painted.
- The front porch requires repairs.
- The Moody Museum needs to have security cameras installed.

Moody Museum

Questions?



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 2.

Agenda Title: Approve minutes from the March 14, 2024 regular Council Meeting

Council Action to be Taken: Approve as submitted or amend with changes noted.

Department Submitted: City Clerk

Staff Contact: Dianna McLean, City Clerk

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

NA

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
•	•

4. RECOMMENDATION

Approve as submitted or amend with changes noted.

5. FUNDING SOURCE

NA

6. TIMELINE

NA

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. 06 March 14, 2024

City of Taylor
Regularly Scheduled City Council Meeting Minutes
Taylor City Hall, Council Chambers, 400 Porter Street
March 14, 2024 at 6:00 p.m.

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

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

Brian LaBorde, City Manager
Jeff Jenkins, Deputy City Manager

Mark Schroeder, City Attorney
Dianna McLean, City Clerk

A MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

CITIZENS COMMUNICATION

Michael McCloskey, Congressman John Carter's office – extended an invitation to Council to contact the Congressman's office if they need anything from him.

CONSENT AGENDA

1. **Approve minutes from the February 22, 2024 regular City Council meeting.**
2. **Concur with preliminary financials for January 2024.**
3. **Consider Ordinance 2024 -11, PZ 2023 -1985 regarding a requests to change the place type zoning at 2105 Donna Drive.**
4. **Consider Ordinance 2024-12, PZ-2022-1907, regarding a request to approve a New Neighborhood Plan on approximately 39 acres of land generally located at the southwest corner of Carlos G Parker Blvd SW and FM 973.**
5. **Consider Ordinance 2024 -13, PZ 2023 -1998 regarding a request for a special use permit to allow the expansion and improvement of the Four Winds RV park at 408 Carlos G Parker Blvd, SE.**
6. **Consider Ordinance 2024-14 amending Chapter 29 Article III Sewers and Sewage Disposal.**
7. **Consider Ordinance 2024-15 repealing ordinance 12-14-1935, ordinance no. 2009-30, and Article II – “Tax and Permit” of Chapter 3 – Alcoholic Beverages.**
8. **Consider Approval of the 2024 TXDOT Municipal Maintenance Agreement.**
9. **Authorization to sign a contract with Veterinarian Dr. Graef for spay/neuter and related veterinary services.**
10. **Consider approving purchase of a Backhoe for Wastewater Treatment Plant.**
11. **Consider Resolution R24-09 accepting Petitions for Release from the Taylor Extraterritorial Jurisdiction.**
12. **Consider approving purchase of (6) marked and (2) unmarked vehicles for the Police Department.**
13. **Consider adopting resolution R24-10 a policy regarding the creation of Public Improvement Districts (PIDs).**

Councilmember Ariola requested to pull item #4 for separate consideration.

Motion was made by Councilmember Garcia to approve consent agenda items 1-3 and 5-13 as presented. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried unanimously.

4. **Consider Ordinance 2024-12, PZ-2022-1907, regarding a request to approve a New Neighborhood Plan on approximately 39 acres of land generally located at the southwest corner of Carlos G Parker Blvd SW and FM 973.**

Councilmember Ariola is concerned about the requested variance for a reduction in civic space on the property and would prefer Council follow the comprehensive plan.

Motion was made by Mayor Brandt Rydell to approve item #4 as presented. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried 3 to 2 with Councilmember Ariola and Councilmember Drummond opposing.

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

14. **Receive Grant Update from Langford Community Management Services.**

Jessica Daidon, Langford Community Management – gave a presentation on the status of the city’s current grant projects.

Motion was made by Councilmember Ariola to receive the grant update as presented. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried unanimously.

15. **Update on 2023/2024 Street Level Up Program Phase 1.**

Jim Gray, Public Works Director – gave a presentation on the streets planned for level-up this year. Council was agreeable to keep moving forward with the current plan.

Motion was made by Councilmember Garcia to receive the level-up update as presented. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried unanimously.

16. **Update on CivicClerk agenda software.**

Dianna McLean, City Clerk – gave a presentation on the new agenda software. First meeting utilizing the software will be the March 28th council meeting.

Motion was made by Councilmember Garcia to receive the CivicClerk agenda software update as presented. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried unanimously.

Mayor Rydell read the Executive Session items and adjourned into closed session at 6:51pm.

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. Main Street water line break
- b. Petition for de-annexation
- c. 3811 N. Main project
- d. Municipal Court Judge agreement
- e. Revolving Door policy

17. Reconvene into open session and take any action.

Mayor Rydell reconvened into open session at 7:39pm.

Motion was made by Councilmember Garcia to approve the separation agreement and general release with Judge Randall Pick. Motion was seconded by Mayor Pro-Tem Anderson. Motion carried unanimously.

ADJOURN

With no further business Mayor Rydell declared the meeting adjourned at 7:40p.m.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Economic Vitality

Agenda Item Number: 3.

Agenda Title: Consider Adoption of a New City Federal and State Grant Procurement Policy

Council Action to be Taken: Adopt the New Federal/State Grant Procurement Policy

Department Submitted: Finance

Staff Contact: Jeff Wood, Chief Financial Officer

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to adopt a City of Taylor Federal and State Grant Procurement Policy.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The guidelines and regulations for federal and state grant purchases are currently contained as a section of our City Purchasing Policy. However, the Federal Government has made significant changes to the requirements governing procurement using federal funds. These changes have resulted in 15 pages of regulations and requirements. After consultation with our grant management team, it is recommended that we remove the Federal and State procurement requirements from our current purchasing policy and create a separate policy that will make it easier to differentiate between the regulations governing regular procurement from those required for grant procurement.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Keeps the Purchasing Policy from becoming a large document • Allows the clear separation of procurement procedures for grant and	• We will have 2 documents governing procurement

non-grant purchases	
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4. RECOMMENDATION

Adopt the City of Taylor Federal and State Grant Procurement Policy

5. FUNDING SOURCE

N/A

6. TIMELINE

Immediate adoption is recommended as we have the final approval of a grant pending on the adoption of the updated federal procurement requirements.

7. OTHER OPTIONS

Failure to adopt the new requirements would make the city ineligible for federal grants. Only other option would be to include the federal requirements in the current purchasing policy, which is not recommended by staff or our grant management team for the reasons stated previously.

8. ATTACHMENTS

1. Federal Purchasing Policy 3.28.24



FEDERAL AND STATE GRANT PROCUREMENT POLICY

RULES AND

REGULATIONS

Effective March 28, 2024

City of Taylor follows State of Texas and Federal 2CFR 200.318-200.327 and Appendix II to Part 200 procurement law and guidance in the purchasing and contract management of goods and services. Additional policy guidance below addresses Federal and/or State purchasing requirements as required by 2 CFR 200 pertaining to the expenditure of Federal and/or State grant funds.

Standards of Conduct

Public employment is a public trust. It is the policy of the City of Taylor to promote and balance the objective of protecting government integrity and the objective of facilitating the recruitment and retention of personnel needed by the City of Taylor. Such policy is implemented by prescribing essential standards of ethical conduct without creating unnecessary obstacles to entering public service.

Public employees must discharge their duties impartially to assure fair competitive access to governmental procurement by responsible contractors. Moreover, they should conduct themselves in such a manner as to foster public confidence in the integrity of the City of Taylor procurement organization.

To achieve the purpose of this Article, it is essential that those doing business with the City of Taylor also observe the ethical standards prescribed herein.

Code of Ethics

- 1 **Personal Gain.** It shall be a breach of ethics to attempt to realize personal gain through public employment with the City of Taylor by any conduct inconsistent with the proper discharge of the employee's duties.
- 2 **Influence.** It shall be a breach of ethics to attempt to influence any public employee of the City of Taylor to breach the standards of ethical conduct set forth in this code.
- 3 **Conflicts of Interest.** It shall be a breach of ethics for any employee of the City of Taylor to participate directly or indirectly in procurement when the employee knows that:
 - 1) the employee of any member of the employee's immediate family has a financial interest pertaining to the procurement.
 - 2) a business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement.
 - 3) any other person, business or organization with which the employee or any members of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

- 4 Gratuities. It shall be a breach of ethics to offer, give or agree to give any employee or former employee of the City of Taylor, or for any employee or former employee of the City of Taylor to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any specification or procurement standard, rendering of advice, investigation, auditing or in any other advisory capacity in any proceeding or application, requesting for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract or to any solicitation or proposal therefore pending before this local government.
- 5 Kickbacks. It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Taylor, or any person associated therewith, as an inducement for the award of a subcontract or order.
- 6 Contract Clause. The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation, therefore.
- 7 Confidential Information. It shall be a breach of ethics for any employee or former employee of the City of Taylor knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person.
- 8 The non-Federal entity's procedures must avoid acquisition of unnecessary or duplicative items. Consideration should be given to consolidating or breaking out procurements to obtain a more economical purchase. Where appropriate, an analysis will be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
- 9 The non-Federal entity must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and condition of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also §200.214.
- 10 The non-Federal entity must maintain records sufficient to detail the history of procurement. These records will include, but are not necessarily limited to, the following: Rationale for the method of procurement, selection of contract type, contractor selection or rejection, and basis for the contract price.
- 11 (1) The Non-Federal entity may use a time-and-material type contract only after a determination that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to a non-Federal entity is the sum of:
 - (i) The actual cost of materials; and

- (ii) Direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

(2) Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the non-Federal entity awarding such a contract must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

- 12** The non-Federal entity alone must be responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the non-Federal entity of any contractual responsibilities under its contracts. The Federal and/or State awarding agency will not substitute its judgment for that of the non-Federal entity unless the matter is primarily a federal and/or state concern. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Competition

All procurement transactions for the acquisition of property or services required under a Federal award must be conducted in a manner providing full and open competition consistent with the standards of this section and §200.320.

In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- (1) Placing unreasonable requirements on firms in order for them to qualify to do business;
- (2) Requiring unnecessary experience and excessive bonding;
- (3) Noncompetitive pricing practices between firms or between affiliated companies;
- (4) Noncompetitive contracts to consultants that are on retainer contracts;
- (5) Organizational conflicts of interest;

(6) Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and

(7) Any arbitrary action in the procurement process.

The non-Federal entity must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable Federal and/or State statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

The non-Federal entity must have written procedures for procurement transactions. These procedures must ensure that all solicitations:

- (1) Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and
- (2) Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

The non-Federal entity must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the non-Federal entity must not preclude potential bidders from qualifying during the solicitation period.

Five Methods for Procuring with Federal Funds

2 CFR § 200.320 provides for five methods that must be used when making purchases with Federal funds. In some cases, these Federal methods are more restrictive than State requirements; in other cases, the State requirements are more restrictive than these Federal

methods. In all cases, the City of Taylor affirms the more restrictive requirements or methods must be followed when making purchases with Federal funds.

The type of purchase method and procedures required depends on the cost (and type, in some cases) of the item(s) or services being purchased.

- Micro-purchases
- Small purchase procedures
- Sealed bids
- Competitive proposals
- Noncompetitive proposals (sole source)

Micro-Purchases (Purchases up to \$3,000.00)

Federal methods provide for procurement by *micro-purchase*. *Micro-purchase* is defined in 2 CFR § 200.320(a) as a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$3,000.00. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost.

The City of Taylor utilizes the micro-purchases method for acquiring supplies or services that do not exceed an aggregate amount of \$3,000.00 if the price is reasonable. The program manager responsible for the Federal award determines if the price is reasonable.

Quotes are not required but encouraged. If quotes are obtained for items under \$3,500.00, they should be kept in the department and attached to the requisition.

Small Purchase Procedures (Purchases between \$3,000.01 and \$149,999.99 in the Aggregate)

The Federal threshold for small purchase procedures is \$150,000. 2 CFR § 200.320(b).

Small purchase procedures (as defined in 2 CFR § 200.320[b]) may be used in those relatively simple and informal procurement methods for securing non-personal contracted services, supplies, or other property that do not cost more than \$149,999.99.

For purchases funded from local funds, to obtain the most competitive price, the City of Taylor, may, at its option, obtain price quotes for items costing less than \$150,000. Unlike the mandatory competitive procurement described for purchases over \$150,000, if an item to be paid from local funds costs less than \$150,000, the City of Taylor may utilize price quotations or competitive procurement process (purchasing cooperatives, sole source, an existing RFP/bid or a new RFP/bid) to stimulate competition and to attempt to receive the most favorable pricing.

However, if using State or Federal funds to purchase goods or services, *price or rate quotations must be obtained* from an adequate number of qualified sources for all purchases between \$3,000.01 and \$49,999.99 or use the competitive procurement process. The City of Taylor must

obtain more than one price or rate quote unless using a purchasing cooperative, existing Bid/RFP or sole source vendor, in which case, the prices have already been awarded. If purchasing from a purchasing cooperative or existing Bid/RFP, the departments can elect to obtain only one quote to purchase the goods or services although it is recommended to obtain more than one quote. Such price or rate quotations may be obtained orally and/or documented in writing, and the City of Taylor must demonstrate that price or rate quotations were obtained from an adequate number of qualified sources.

Purchases \$150,000 or More in the Aggregate

Federal methods of procurement require one of the following competitive methods must be used for purchases of \$150,000 or more in the aggregate:

- (1) competitive bidding for services other than construction services;
- (2) competitive sealed proposals, for services other than construction services;
- (3) a request for proposals, for services other than construction services;
- (4) an interlocal contract;
- (5) a method provided by Chapter 2269, Government Code, for construction services;
- (6) the reverse auction procedure as defined by Section 2155.062(d), Government Code; or
- (7) the formation of a political subdivision corporation under Section 304.001, Local Government Code.

In addition, one of the three following methods must be used, depending on the circumstance described below, when purchasing with Federal funds: sealed bids (formal advertising); competitive proposals; or noncompetitive proposals (sole source).

Sealed Bids (Formal Advertising)

Bids are publicly solicited and a *firm fixed-price contract* (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available;
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids. The invitation for bids must be publicly advertised.
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
- All bids will be opened at the time and place prescribed in the invitation for bids. The bids must be opened publicly.
- A firm fixed-price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals

A competitive proposal is normally used with more than one source submitting an offer, and either a *fixed price* or a *cost-reimbursement* type contract is awarded. (A *cost reimbursement contract* reimburses the contractor for actual costs incurred to carry out the contract.) Competitive proposals are generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and must identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
- Proposals must be solicited from an adequate number of qualified sources.
- The City of Taylor must have a written method for conducting technical evaluations of the proposals received and for selecting recipients.
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

When using Federal funds, the City of Taylor may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be

used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used when using Federal funds only when one or more of the following circumstances apply:

- The item is available only from a single source and an equivalent cannot be substituted. This must be documented.
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
- After solicitation of a number of sources, competition is determined inadequate.

Additionally, *State* requirements related to sole source purchasing are, in some ways, more restrictive. In addition to the Federal requirements above, sole source purchases must meet established criteria:

- Identification and confirmation that competition in providing the item or product to be purchased is precluded by the existence of a patent, copyright, secret process or monopoly;
- A film, manuscript, or book;
- A utility service, including electricity, gas, or water; and
- A captive replacement part or component for equipment.

According to State requirements, sole source does not apply to mainframe data-processing equipment and peripheral attachments with a single item purchase price in excess of \$15,000.

In this case, the City of Taylor must document why only this product can meet their needs and that it is not available from any other vendor. In all cases, the City of Taylor will obtain and retain documentation from the vendor which clearly delineates the reasons which qualify the purchase to be made on a sole source basis.

Contracting with Historically Underutilized Businesses (HUB), Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Firms

The City of Taylor will take all necessary steps to affirmatively assure HUBs, small and minority businesses, women's business enterprises, and labor surplus firms are notified of bidding opportunities and utilized whenever possible. Affirmative steps will include the following:

- Placing qualified small and minority businesses and women's business enterprises on solicitation lists.

- Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources.
- Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises.
- Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses, and women's business enterprises.
- Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
- Require the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in parts (1)-(5) above.

Domestic preferences for procurements.

As appropriate and to the extent consistent with law, the non-Federal entity should, to the greatest extent practicable under a Federal and/or State award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must be included in all subawards including all contracts and purchase orders for work or products under this award.

“Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

“Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Procurement of recovered materials.

A non-Federal entity that is a state agency or agency of a political subdivision of a state and its contractors must comply with section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act. The requirements of Section 6002 include procuring only items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for

procurement of recovered materials identified in the EPA guidelines.

Cost/Price Analysis for Federal Procurements in Excess of \$150,000

In accordance with the requirements in 2 CFR § 200.324, the City of Taylor will make independent estimates of the goods or services being procured before receiving bids or proposals to get an estimate of how much the goods and services are valued in the current market.

To accomplish this, before bids and proposals are received, the City of Taylor conducts either a price analysis or a cost analysis, depending on the type of contract, in connection with every procurement with Federal funds in excess of \$150,000. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the City of Taylor will come to an independent estimate prior to receiving bids or proposals, 2 CFR § 200.324(a).

Accordingly, the City of Taylor performs a cost or price analysis in connection with every Federal procurement action in excess of \$150,000, including contract modifications, as follows:

Cost Analysis → Non-competitive Contracts: A cost analysis involves a review of proposed costs by expense category, and the Federal cost principles apply, which includes an analysis of whether the costs are allowable, allocable, reasonable, and necessary to carry out the contracted services. In general,

- A cost analysis must be used for all non-competitive contracts, including sole source contracts.
- The Federal cost principles apply.
- All *non-competitive contracts* must also be awarded and paid on a *cost-reimbursement basis*, and not on a fixed-price basis.
- In a cost-reimbursement contract, the contractor is reimbursed for reasonable actual costs incurred to carry out the contract.
- Profit must be negotiated as a separate element of the price in all cases where there is no competition.

When performing a *cost analysis*, the City of Taylor negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work, 2 CFR § 200.323(b).

Price Analysis → Competitive Contracts: A *price* analysis determines if the lump sum price is fair and reasonable based on current market value for comparable products or services. In general,

- A price analysis can only be used with *competitive* contracts and is usually used with fixed-price contracts. It cannot be used with non-competitive contracts.
- Compliance with the Federal cost principles is not required for fixed-price contracts, but total costs must be reasonable in comparison to current market value for comparable products or services.
- A competitive contract may be awarded on a fixed-price basis or on a cost-reimbursement basis. If awarded on a cost-reimbursement basis, the Federal cost principles apply and costs are approved by expense category, and not a lump sum.

Costs or prices based on *estimated* costs for contracts are allowable only to the extent that costs incurred, or cost estimates included in negotiated prices would be allowable costs under the Federal cost principles.

Federal awarding agency or pass-through entity review.

The non-Federal entity must make available, upon request of the Federal awarding agency or pass-through entity, technical specifications on proposed procurements where the Federal awarding agency or pass-through entity believes such review is needed to ensure that the item or service specified is the one being proposed for acquisition. This review generally will take place prior to the time the specification is incorporated into a solicitation document. However, if the non-Federal entity desires to have the review accomplished after a solicitation has been developed, the Federal awarding agency or pass-through entity may still review the specifications, with such review usually limited to the technical aspects of the proposed purchase.

The non-Federal entity must make available upon request, for the Federal awarding agency or pass-through entity pre-procurement review, procurement documents, such as requests for proposals or invitations for bids, or independent cost estimates, when:

(1) The Non-Federal entity's procurement procedures or operation fails to comply with the procurement standards in this part;

(2) The procurement is expected to exceed the Simplified Acquisition Threshold and is to be awarded without competition or only one bid or offer is received in response to a solicitation;

(3) The procurement, which is expected to exceed the Simplified Acquisition Threshold, specifies a “brand name” product;

(4) The proposed contract is more than the Simplified Acquisition Threshold and is to be awarded to other than the apparent low bidder under a sealed bid procurement; or

(5) A proposed contract modification changes the scope of a contract or increases the contract amount by more than the Simplified Acquisition Threshold.

The non-Federal entity is exempt from the pre-procurement review in paragraph (b) of this section if the Federal awarding agency or pass-through entity determines that its procurement systems comply with the standards of this part.

The non-Federal entity may request that its procurement system be reviewed by the Federal awarding agency or pass-through entity to determine whether its system meets these standards in order for its system to be certified. Generally, these reviews must occur where there is continuous high-dollar funding, and third-party contracts are awarded on a regular basis.

The non-Federal entity may self-certify its procurement system. Such self-certification must not limit the Federal awarding agency's right to survey the system. Under a self-certification procedure, the Federal awarding agency may rely on written assurances from the non-Federal entity that it is complying with these standards. The non-Federal entity must cite specific policies, procedures, regulations, or standards as being in compliance with these requirements and have its system available for review.

Bonding requirements.

For construction or facility improvement contracts or subcontracts exceeding the Simplified Acquisition Threshold, the Federal awarding agency or pass-through entity may accept the bonding policy and requirements of the non-Federal entity provided that the Federal awarding agency or pass-through entity has made a determination that the Federal interest is adequately protected. If such a determination has not been made, the minimum requirements must be as follows:

(a) A bid guarantee from each bidder equivalent to five percent of the bid price. The “bid guarantee” must consist of a firm commitment such as a bid bond, certified check, or other negotiable instrument accompanying a bid as assurance that the bidder will, upon acceptance of the bid, execute such contractual documents as may be required within the time specified.

(b) A performance bond on the part of the contractor for 100 percent of the contract price. A “performance bond” is one executed in connection with a contract to secure fulfillment of all the contractor's requirements under such contract.

(c) A payment bond on the part of the contractor for 100 percent of the contract price. A “payment bond” is one executed in connection with a contract to assure payment as

required by law of all persons supplying labor and material in the execution of the work provided for in the contract.

Contract Provisions

The non-Federal entity's contracts must contain the applicable provisions described in appendix II to this part of 2 CFR 200.

Contract Administration

The City of Taylor maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders, 2 CFR § 200.318(b). The program manager/director of the Federal award is responsible for monitoring contractor performance. The manager/director will compare actual performance of contract against projected performance and have the contractor explain any differences. They may also compare fees paid to date to contractor versus how far along the contractor is in performing the contractual duties. The manager/director may establish surveys of those directly benefitted by the contractor's work for feedback purposes.

To ensure proper administration of contracts and any subgrants that may be awarded by the City of Taylor, the City of Taylor uses the following guidelines to determine whether each agreement it makes for the disbursement of Federal funds is a *contract*, whereby funds are awarded to a *contractor*, or a *subaward*, whereby funds are awarded to a *subrecipient*. The substance of the relationship is more important than the form of the written agreement, 2 CFR § 200.330.

Subawards/Subgrants

A *subaward/subgrant* is for the purpose of carrying out a portion of a Federal award and creates a Federal assistance relationship with the subrecipient. The City of Taylor determines who is eligible to receive what Federal assistance, and a *subrecipient/subgrantee*:

- Has its performance measured in relation to whether objectives of a Federal program are met
- Has responsibility for programmatic decision making
- Is responsible for adhering to applicable Federal program requirements, and
- In accordance with the subgrant agreement, uses the Federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the City of Taylor.

Contracts

A *contract* is for the purpose of obtaining goods or services for the City of Taylor's own use and creates a procurement relationship with the contractor.

A contractor:

- Provides goods and services within normal business operations
- Provides similar goods or services to many different purchasers
- Normally operates in a competitive environment
- Provides goods or services that are ancillary to the operation of the Federal program, and
- Is not subject to compliance requirements of the Federal program as a result of the contract, though similar requirements may apply for other reasons

Documentation for Contracts

The City of Taylor maintains the following written documentation, at a minimum, for each contract paid with Federal funds:

1. A copy of the written, signed contract/agreement for services to be performed
2. The rationale or procedure for selecting a particular contractor
3. Evidence the contract was made only to a contractor or consultant possessing the ability to perform successfully under the terms and conditions of the contract or procurement
4. Records on the services performed – date of service, purpose of service – ensuring that services are consistent and satisfactorily performed as described in the signed contract or purchase order
5. Documentation that the contractor was not paid before services were performed, and
6. Records of all payments made (such as a spreadsheet or report generated from the general ledger), including the total amount paid to the contractor

Payment Only After Services Are Performed

For both State and Federally funded contracts, it is not permissible under Texas law to pay a contractor or consultant in *advance* of performing services. Advance payment to contractors is considered “lending credit” to the contractor and is prohibited under the *Texas Constitution*, Article 3, §§ 50 and 52. For ongoing services that occur monthly, payment can be made at the end of every month (based on a proper invoice submitted by the contractor and verification of work performed) for services performed during the month, or some other similar arrangement.

Consultants and contractors will not be paid without having a properly signed and dated contract or other written agreement in place which clearly defines the scope of work to be performed, the beginning and ending dates of the contract, and the agreed-upon price. The contract should also include a description of the payment procedures.

Upon performance of services (at contract milestones or upon completion of services), the contractor is required to submit an *invoice* to the City of Taylor that contains at a minimum the following:

- a clear identification of the contractor/consultant, including name and mailing address
- a corresponding contract (or written agreement) number, if applicable
- the dates (beginning and ending date) during which the services were performed (i.e., billing period)
- a description of the services/activities completed during the billing period
- the total amount due to the contractor for the billing period

By submitting a properly-prepared invoice, the contractor is certifying that it is true and correct.

Verification of Receipt of Goods and Services Provided by Contractors

If the purpose of the contract or purchase order is to deliver goods, the City of Taylor will designate the appropriate staff to verify that the quantity and quality of goods were as specified in the contract/purchase order. The receiving report and procedures used in all other State/local purchases will be used for all Federal purchases.

If the purpose of the contract is to purchase services, the contract manager along with the City Mayor will verify that the quality and scope of services were received as specified in the contract.

Prompt Payment to Vendors/Contractors

The City of Taylor pays all vendors/contractors within thirty (30) days of receipt of a proper invoice and the receipt of the goods or services in accordance with the [Texas Prompt Payment Act](#). *Government Code, Chapter 2251, Subchapter A, for all contractors, and Property Code, Chapter 28 for Construction Contractors.*

Suspension and Debarment

The City of Taylor will ensure, prior to award, that all contractors have met all the eligibility requirements outlined in State and Federal law. The following steps will be taken to ensure contractor eligibility for all services procured.

- Contractors: All contractors, including professional consulting and engineering firms, must be cleared via a search of the Federal System of Award Management ('SAM') to ensure the contractor is in good standing and has not been debarred. The SAM portal can be found here: <https://sam.gov/SAM/pages/public/searchRecords/search.jsf>.
- Subcontractors: Subrecipients must notify the selected prime contractors that it is the sole responsibility of the prime contractor to verify subcontractor eligibility based on factors such as past performance, proof of liability insurance, possession of a federal tax number, debarment, and state licensing requirements.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Economic Vitality

Agenda Item Number: 4.
Agenda Title: Consider Amending Current Purchasing Policy
Council Action to be Taken: Amend the Current Purchasing Policy
Department Submitted: Finance
Staff Contact: Jeff Wood, Chief Financial Officer

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to update the current City Purchasing Policy to remove the federal grant regulations. This agenda item is dependent on the adoption of the new City Federal and State Grant Procurement Policy contained in this meeting's agenda. Secondly, this item will also amend the policy to increase the minimum purchase amount that requires a purchase order to \$3,000 from the current \$1,000.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The Federal requirements for procurement has increased significantly and it is now recommended that a separate policy governing those purchases be adopted. This agenda item assumes that such a policy was adopted earlier in this meeting. With the new policy, the Federal regulations are no longer needed in the City Purchasing Policy and should be removed with a reference to the newly adopted separate policy. Staff has provided a marked up version of the policy showing the deleted text and the added notation to reference the new City of Taylor Federal and State Procurement Policy.

Staff is also recommending that the minimum purchase amount requiring a Purchase Order be increased to \$3,000. Purchase Orders are a formal approval process for a purchase that requires multiple approvals. Purchases under \$3,000 do not require formal quotes and are best processed using a purchasing card (credit card). In FY 2023, the City issued 782 purchase orders, of which 296 (37.85%) were between \$1,000 - 2,999.99. A recent sampling of other cities shows that a \$3,000 minimum is comparable to what other cities require. Eliminating the formal purchasing process on small dollar purchases will expedite the purchasing process. Staff has included this change in the marked up version of the policy provided in the packet.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Removing the federal procurement guidelines from the current policy will prevent duplicated information that may not be updated to the most recent version • Having similar information in multiple sources can lead to confusion as to which policy is most relevant.	•

4. RECOMMENDATION

Staff recommend the City Purchasing Policy be amended to remove the irrelevant language and increase the minimum purchase amount requiring a formal purchase order to \$3,000.

5. FUNDING SOURCE

N/A

6. TIMELINE

Immediate approval is required if the City of Taylor Federal and State Grant Procurement Policy is adopted.

7. OTHER OPTIONS

Could adopt the change in language and not increase the minimum purchase amount.

8. ATTACHMENTS

1. Purchasing Policy Updated 3.28.24 - Marked
2. Purchasing Policy Updated 3.28.24 - Final



PURCHASING POLICY

RULES

AND

REGULATIONS

Effective ~~September 22, 2022~~ March 28, 2024

TABLE OF CONTENTS

	Page No.
Introduction	3-4
Section I – Code of Ethics	5-7
Section II – The Requisition Process	8-11
Section III – Standard Purchase Orders	12-14
Section IV – Receiving Materials	15
Section V – Procurement of Professional Services	16
Section VI – Competitive Bids/Proposals	17-21
Section VII – Specifications	22-24
Section VIII – Procurement Card Use	25
Section IX – Purchasing Authorization Form	25
Section X – Internal Guidelines for Management of Federal And/or State Funds	26
Appendix A – Authorization Form	
Appendix B – Emergency Purchase Justification Form	
Appendix C – Purchase Order Requisition Form	
Appendix D – Additional Information	

INTRODUCTION

STATEMENT OF PURCHASING POLICY:

The Texas State Legislature has adopted Chapter 252 of the Texas Local Government Code (TLGC), more commonly known as Purchasing and Contracting Authority of Municipalities, and Chapter 271, which contains authorization for cooperative purchasing as well as an alternate process for Public Works bidding. It shall be the policy of the City of Taylor, acting by and through its duly appointed Director of Finance, to fully comply in all respects with the rules, regulations and procedures as they appear and/or are amended from time to time.

The City of Taylor Finance Department, as well as elected officials, department heads, and staff, pledge to discharge their duties in a manner that will provide, to all responsible vendors and contractors, an equitable and competitive access to the City's procurement process. Further, the Finance Department will be conducted in a manner that will promote public confidence in the integrity of the City of Taylor procurement organization.

PUBLIC PURCHASING:

Purchasing is one of the key functions in the success of any local government. The primary objective is to ensure the availability of equipment and materials as needed by the requesting department. This manual will outline the methods of procurement and the duties and responsibilities of the purchasing agents and departments. The City of Taylor may purchase supplies, equipment, materials, and contracted services, where costs do not exceed \$50,000 without a formal, competitive, sealed bid. Much of what is written in this manual is governed by statutory requirements of either state or federal origin.

PUBLIC PURCHASING GOALS:

- ☐ Purchase the proper goods and services to suit the City's needs.
- ☐ Procure the best possible price for the goods or services required.
- ☐ Goods and services are available when and where they are needed.
- ☐ Guard against misappropriation of City funds.

PUBLIC PURCHASING MUST ASSURE THAT:

- ☐ Responsible bidders are given a fair opportunity to compete for the City's business.
- ☐ Public funds are safeguarded to ensure the best value is received for the public dollar.
- ☐ Public spending is not used to confer favors to employees or constituents.

VALUE OF CENTRALIZED PURCHASING:

- ❑ It allows for the consolidation of smaller purchases by individual departments into larger volume purchases for the entire City.
- ❑ Vendors and the business community have a direct link to City procurement.
- ❑ Centralized knowledge and expertise places the purchasing function on a professional footing and inspires public confidence in the actions of the City.
- ❑ It does not remove the variety of choice on small purchases departments may wish to retain on items such as pens, calculators, etc.

DEFINITIONS:

- ❑ Emergency purchases are made to meet a critical, unforeseen need of the City. The City's ability to serve the public would be impaired if purchases are not made immediately.
- ❑ Sole Source purchases are goods and services available from only one supplier; there may be just one vendor because of patents and copyrights, or simply because the vendor is the only one who supplies the goods and services.
- ❑ Services of all types are needed by the City. The purchasing/finance department will procure these services on a contract by bidding or quoting depending on the dollar amount.
- ❑ The Requisition is a request for a purchase to be made. It is the first step taken after the need for goods and services is recognized and meets the dollar amount criteria. This process must include a system of authorizations and safeguards to ensure that ethical purchasing procedures are followed.
- ❑ The Purchase Order constitutes a contract for the delivery of the goods or services in accordance with the terms of the agreement. This constitutes a legal document, and it usually contains the terms, quantity, delivery and price.

SECTION I

CITY OF TAYLOR PURCHASING ETHICAL REQUIREMENTS RELATING TO MUNICIPAL PROCUREMENTS

PROCUREMENT REQUIREMENTS AND ETHICAL STANDARDS:

LOCAL GOVERNMENT OFFICIALS

Chapter 176 of the TLGC states the ethics law that requires certain local government officials to disclose employment and business relationships with vendors who conduct business with local government entities.

A City Councilmember, Director, Administrator, or any other person who is designated as an Executive Officer of the local government entity is considered a local government officer (“officer”). A city may also extend the requirements of the statute to an employee of the city who has the authority to approve contracts on behalf of the city.

An officer is required to file a conflicts disclosure statement (“statement”) if a vendor enters into a contract with the city, or if the city is considering entering into a contract with the vendor, and the officer or officer’s family member has an employment or other business relationship with the vendor that results in the officer or officer’s family member receiving taxable income that is more than \$2,500 in the preceding twelve months. An officer who receives investment income, regardless of amount, is not required to file a disclosure statement. Investment income includes dividends, capital gains or interest income gained from a personal or business checking or savings account or other similar account, a personal or business investment, or a personal or business loan.

An officer is also required to file a statement if the officer or officer’s family member accepts from a vendor one or more gifts with an aggregate value of more than \$250 in the preceding twelve months. An officer is not required to file a statement in relation to a gift, regardless of amount, that is accepted by an officer or officer’s family member if the gift is given by a family member of the person accepting the gift, is a political contribution, or is food, lodging, transportation or entertainment accepted as a guest. An officer is required to file a statement no later than 5:00 p.m. on the seventh business day after the date on which the officer becomes aware of facts that require a filing of the statement.

Chapter 176 defines a family member as a person related to another person within the first degree of consanguinity (blood) or affinity (marriage). An officer’s family member would include the officer’s spouse, father, mother, son, daughter, father-in-law, mother-in-law, son-in-law, daughter-in-law or stepchild.

It shall be a breach of ethics and law to attempt to realize personal gain through public employment with the City of Taylor by any conduct inconsistent with the proper discharge of the employee's or officer’s duties.

Vendors Supplying Good or Services

A vendor is any person who enters or seeks to enter into a contract with a City. The term also includes an agent of a vendor. This applies to any written contract for the sale or purchase of real property, goods or services. A contract for services would include one for skilled or unskilled labor, as well as for professional services.

Prospective vendors are required to file a conflicts of interest questionnaire (“questionnaire”) if the vendor has a business relationship with the city and has: (1) an employment or other business relationship with an officer or an officer’s family member that results in the officer receiving taxable income that is more than \$2,500 in the preceding twelve months; or (2) has given an officer or an officer’s family member one or more gifts totaling more than \$250 in the preceding twelve months.

Vendor’s are required to file a questionnaire not later than the seventh business day after the latter of the following: (1) the date the vendor begins discussions or negotiations to enter into a contract with the city or submits an application or response to a bid proposal; or (2) the date the vendor becomes aware of a relationship or gives a gift to an officer or officer’s family member.

It shall be a breach of ethics and law to attempt to influence any public employee of the City of Taylor to breach the standards of ethical conduct set forth by State Statute or this Purchasing Policy.

Filing Statements And Questionnaires

The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so.

A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

GRATUITIES:

It shall be a breach of ethics to offer, give, or agree to give any employee or former employee of the City of Taylor, or for any employee or former employee of the City of Taylor to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other peculiar matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal, therefore, pending before this Local Government.

KICKBACKS:

It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Taylor, or any person associated therewith, as an inducement for the award of a subcontract or order.

CONTRACT CLAUSE:

The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation therefore.

CONFIDENTIAL INFORMATION

It shall be a breach of ethics for any employee or former employee of the City of Taylor to knowingly use confidential information for actual or anticipated personal gain or for the actual or anticipated gain of any person.

SECTION II

THE REQUISITION PROCESS

GENERAL INFORMATION:

Purchasing procedures that are made with the intention of avoiding the competitive bidding requirements are in violation of State Law: (Purchasing and Contracting Authority of Municipalities Chapter 252.001). The following is a partial list of unacceptable practices:

- ❑ **COMPONENT PURCHASES:** Purchasing of the component parts of an item separately that in normal purchasing practices would have been purchased in one purchase.
- ❑ **SEPARATE PURCHASES:** Purchasing an item in a series of separate purchases that in normal purchasing practices would have been purchased in one purchase.
- ❑ **SEQUENTIAL PURCHASES:** Purchases made over a period of time that in normal purchasing practices would have been made as one purchase.

Any commitment to acquire goods or services without department approval and an authorized purchase order is prohibited. Anyone authorizing an expenditure of funds for goods or services prior to securing an approved purchase order may be held personally responsible for the payment.

DEPARTMENTAL PURCHASING RESPONSIBILITIES:

A Department has the following responsibilities with respect to making and managing the expenditure of funds to acquire goods or services for the City. In this manual, “Department” refers to the group of employees responsible for a service(s) or a particular set of duties (e.g., the Public Works Department) and it also refers to the employee(s) within each Department that is authorized and responsible for making purchases.

1. A Department must determine the availability of budgeted funds in the appropriate category before requesting any purchase. The Finance Department will reject purchase requisitions if funds are not available until the Department addresses this issue. The requisitioning department will have the ultimate responsibility for any purchases made that exceed their budget balance.
2. A Department, where required, must submit all purchasing requests to allow sufficient time to comply with the procedures established by this manual. The City rarely enjoys any economic benefits from rush and emergency purchases.
3. A Department must plan and budget to eliminate and/or reduce work stoppages and rush ordering. Poor planning by a department is not cause for emergency procurement.
4. A Department that believes that a product, equipment, or service is only available through a sole source must provide a written explanation and justification for the purchase in accordance with this manual.

5. A Department must use existing City contracts when available for all purchases.
6. A Department must immediately and thoroughly inspect all deliveries of goods and equipment and determine their quality and conformance with specifications.
7. A Department must immediately notify the respective Vendor upon the discovery of an incorrect order or damaged products, materials, or equipment.
8. A Department will continuously monitor the performance of goods and services and immediately report any deficiencies or violations in the performance of a contract to their respective Department Director.

To assure that all City employees responsible for making departmental requests for purchases have read and understand the purchasing procedures of the City of Taylor, departments shall have a signed "Purchase Authorization Form" for each authorized employee. That authorization form shall be forwarded to the Finance Department.

Departments should review all purchase requests to assure they are descriptive and specific but do not prevent competitive bidding of comparable items.

HUB REQUIREMENTS:

HISTORICALLY UNDERUTILIZED BUSINESS REQUIREMENTS (HUB)

A HUB is defined as a business formed for the purpose of making a profit in which at least 51 percent of the business is owned, operated, and controlled by one or more persons who are economically disadvantaged and who have been historically underutilized because of their identification as members of certain ethnic groups. Eligible entities must have their principal place of business and permanent business office located in Texas where the majority of the HUB owner(s) make the decisions, control the daily operations of the organization, and participate in the business. The qualifying owners must be residents of the State of Texas.

Informal written quotations must be solicited from at least two registered HUB vendors located within Williamson County for any expenditure of municipal funds which exceeds \$3,000 but is less than \$50,000. A HUB vendor list may be obtained at:

www.window.state.tx.us/procurement

If the list fails to identify a disadvantaged business in Williamson County, the City is not required to follow this requirement.

GRANT FUND PURCHASES

When making purchases with grant funds the City's purchasing policy does not prevail. Most grants are heavily regulated by specific policies and operational procedures. It is important to know which purchasing rules and policies to follow and how to clarify and resolve any conflicts within those rules and policies. [See the City's Federal and State Grant Procurement Policy.](#)

Local Governments are permitted to use their own purchasing policies and procedures as long as those policies are substantially similar to the federal standards. If there are areas of deficiency in the City policies, then the federal policies and procedures must take precedence.

All Grant Fund purchases will be competitively bid and contracts that are based on cost plus a

percentage of cost will not be used for grant procurement. The City will review all selected Contractors against the System For Award Management Exclusion List (www.sam.gov) and any vendor found on the Exclusion List will not be eligible for the award of grant funded projects.

If the goods and services are only available from a sole supplier a letter from the manufacturer is required stating that they do not distribute their product through distributors and any attempt to obtain bids would result in only one company being able to meet our specifications and needs.

Once these capital expenditures are purchased from federal funds the grant number shall be included on all paperwork i.e.: requisition, purchase order, receiving documents, vendors invoice and fixed asset forms.

REQUISITIONS (GENERAL):

Requisitioning is the formal request by a department for a purchase to be made after a need is recognized. Purchases of goods or services \$~~1~~3,000 and over will *require* requisitions. The requisition form with the appropriate department head's signature will be forwarded to the Finance Department for processing and approval. After the Director of Finance has electronically approved the requisition, a purchase order will then be issued. The goods or services can then be ordered only after the purchase order process is complete.

If necessary, requisitions for services will include an accompanying memo from the requesting department that provides additional details regarding the required service and specifications. Requisitions should fully describe to the Finance Department what to buy, when it is required, where the product is to be delivered, or what service is to be performed.

COMPLETING THE REQUISITION FORM:

Requests for the procurement of supplies, materials, equipment, repairs, and services will be forwarded to the Finance Department on a requisition, either by sending the requisition via fax, email or inter-office mail. Upon receipt of the requisition, the Finance Department will prioritize the requisition based on delivery requirements then take appropriate action.

It is the intention of the Finance Department to process all requests within a reasonable amount of time. If a request is to be held (i.e., vendor quotations, etc.) and cannot be processed within a reasonable time, the department will be notified.

~~Requisitions for purchases \$1,000 to \$2,999.99 must be entered by the department.~~

For purchases \$3,000 and over, the requisition will be entered by Purchasing. The requisition form must be completed by the department, signed by the department head, and forwarded to Purchasing. All quotes/bids and HUB information must be submitted to Purchasing with the requisition form. Line items that are over budget must have a budget adjustment or amendment accompanying the requisition form.

Once approved, the completed Purchase Order will be emailed to the vendor and the department by Purchasing.

REQUISITION INFORMATION:

The following information should be provided by the using department on each computer-generated requisition form:

- ☐ Department
- ☐ Date requested
- ☐ Date required (delivery date)
- ☐ Deliver to address
- ☐ Recommended vendor & code
- ☐ Vendor email address
- ☐ Account code to be used to fund purchase
- ☐ Note (verbal quotes, additional order information or explanation, funding source)
- ☐ Product identification number/part number
- ☐ Detailed description of item
- ☐ Quantity
- ☐ Unit of measure
- ☐ Unit cost (*If Not Known, Put a "Not to Exceed Amount"*)
- ☐ Amount of purchase
- ☐ Department head signature of approval and date

TAX EXEMPT

The City is exempt from federal, state, and local taxes in most cases. An exemption certificate is available from the Finance Department to provide to City's vendors or contractors.

SECTION III

STANDARD PURCHASE ORDERS

GENERAL INFORMATION:

The City Manager, pursuant to the City's Charter and City Council's approval of this manual, has delegated purchasing authority and responsibilities with respect to the purchasing of goods and services to certain City positions including members of the Finance Department, as well as Department Directors and their designees. City Council authorizes the City Manager to sign contracts that are below thresholds for which explicit City Council approval is required.

In addition, the City Council authorizes the City Manager to enter into agreements to grant public funds to various organizations as appropriated by the budget. Such grants include proceeds from occupancy tax and funding related to community support.

Purchases requiring a requisition will be converted to a purchase order after the Finance Department approves the request. Approval will be based on the requisition containing the appropriate signatures and the request meeting the purchasing requirements outlined in this policy.

STANDARD PURCHASE ORDERS:

- ❑ One copy of the purchase order is attached to the department's requisition and retained by the Finance Department.
- ❑ The requesting department will receive a copy from the Finance Department for its records or for use as a receiving document.
- ❑ One copy will be forwarded to Accounts Payable along with the original invoice for payment.

CONTRACT / BLANKET PURCHASE ORDERS:

Annual Contract/Blanket purchase orders are agreements with vendors that allow frequent or small purchases by departments without going through repetitive bidding procedures. Blanket Purchase Orders can also control pricing.

The City of Taylor has two classes of Annual Contract/Blanket Purchase Orders:

- ❑ Blanket Purchase Orders from \$53,000 and not exceeding \$49,999.99 that will be solicited by the requesting department with the assistance of the Finance Department when needed.
- ❑ Blanket Purchase Orders expected to exceed \$50,000 in a fiscal year require formal bids and the approval of City Council.

Where feasible, the City may enter into annual contracts with selected vendors for various maintenance services. These contracts may include, but are not limited to, office machine

maintenance, cleaning services, pest control, and equipment rental agreements. Negotiation of these contracts and agreements is the responsibility of the requisitioning department.

COOPERATIVE PURCHASES

Cooperative purchasing is an approach to procuring goods and services where two or more entities work together, often with common interests (e.g., governments, schools), to combine requirements and pool buying power to obtain more favorable pricing, terms and conditions. Cooperative purchasing programs, sometimes called cooperative consortia, purchasing consortia or group purchasing organizations (GPOs), are designed to manage a cooperative purchasing process and establish cooperative contracts for use by multiple entities.

Purchases made as part of a cooperative purchasing agreement are exempt from the bidding requirements of Section VI of this policy so long as the underlying cooperative purchases made under the agreement are in compliance with any applicable state law.

Contact Purchasing for a list of cooperatives.

PURCHASE ORDERS FOR TRAVEL TRAINING, SEMINARS, ETC.:

Competitive quotes are not required for expenses incurred in connection with training, seminars, memberships, subscriptions, travel, foods, or books less than \$50,000, unless the City Manager deems it necessary.

DOLLAR THRESHOLDS AND PURCHASING REQUIREMENTS:

The following schedule of dollar thresholds will determine the appropriate action that needs to be taken to complete the purchase.

CITY OF TAYLOR APPROVAL REQUIREMENTS			
Total Amount of Request	Type of Bid/Quotes Required	Approvals Required	Requisition Requirements
More than \$50,000	Competitive bids/proposals opened at a public meeting.	City Council and City Manager	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all bid, contract and City Council documentation attached.
\$10,000 to \$49,999.99	Three written quotes based on like products; must contact at least 2 HUBs	Department Director, Director of Finance and City Manager	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all quote documentation attached.
\$3,000 to \$9,999.99	Three written quotes based on like products; must contact at least 2 HUBs	Department Director and Director of Finance	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all quote documentation attached.
\$1,000.00 to \$2,999.99	Three verbal quotes based on like products;	Department Director and Director of Finance	Purchase order required. Requisition entered by Department. Send quotes documentation to Purchasing and include information in "notes" section of requisition.
up to \$999.99 2,999.99	Efforts made to obtain the best value for the City. No bids/quotes required.	Supervisor and/or Department Director	No purchase order is required.

PURCHASES EXCEEDING \$50,000

Solicitation will be conducted by the formal, sealed, bid process, which is governed by statute. All purchases for materials and/or services in excess of \$50,000 must have the formal approval of City Council.

MAXIMUM CONTRACT TERM & EVALUATION

Any lease or contract for a service provided to the city shall be subject to bid, a Request for Proposal (RFP), or a Request for Qualification (RFQ) if the cumulative amount to be expended during the duration of the lease or contract exceeds \$10,000; or if the payment for the service is based on the percentage of revenues received or fees collected or cost savings. Such leases and contracts for service may be written for any period of time not to exceed eight (8) years, or for shorter periods with provision for renewal at the option of the City, provided that such renewal shall not cause the cumulative length to exceed the permitted length of time. Any lease or contract for service that is expected to last for more than one year shall have a stated term and shall adhere to the aforementioned maximum period.

At least 90 days prior to expiration of the term of the contract, such service shall be evaluated to determine the value received by the City. Such evaluation may consist of a cost analysis, a survey to compare the service to similar service received by other municipalities in the greater Austin area, or other means available to determine the value received against the cost of acquiring the service. At the conclusion of the evaluation, a recommendation shall be made to City Manager as to retaining the current provider under the existing or similar terms, discontinuing the service, or issuing a Request for Bids, a Request for Proposal (RFP) or a Request for Qualification (RFQ) as deemed appropriate for the service. The City Manager will make the final determination regarding whether such leases or contracts will be retained, or new requests will need to be sent out.

SECTION IV

RECEIVING MATERIALS

GENERAL INFORMATION:

When receiving ordered goods, the user will conduct an initial inspection of the merchandise to determine its condition. The user will compare the goods received against the product specifications. Once the user has determined that the article(s) received are to the purchase order specifications and undamaged, the shipping ticket, or any other receiving documents, should be signed and returned to the Finance Department.

If freight is visibly damaged, receiving personnel should instruct the freight line driver /UPS to note the damage on the freight bill and sign it. Forward the freight bill/shipping ticket to the Finance Department.

All boxes and packing materials should be kept in the event of visible or concealed damage to freight shipments.

All materials and equipment not received or not in compliance with the specifications should be documented and reported to the Finance Department as soon as possible so that the vendor can be notified and instructed as to corrective action.

Damaged supplies, equipment, or materials should not be returned to the freight line or the vendor unless specifically requested by the vendor to do so.

Departments should contact the vendor if materials and/or services are not received or performed by the due date.

Departments shall pay particular attention to the delivery ticket and how it matches the City's receiving copy. The employee receiving the materials must verify that all items were shipped as stated on the delivery ticket, then sign, IN INK, his/her full signature, printing same if illegible.

INCOMPLETE/PARTIAL ORDERS:

In the event an order is incomplete, the department should make an inquiry for scheduled shipment of the remaining order and appraise the Finance Department of the situation.

Authorization for payment of a partial order is accomplished by signing the delivery ticket indicating the purchase order number, date, vendor and items received. This document, and a copy of the purchase order with the word "Partial" written on it, should be forwarded to the Finance Department.

SECTION V

PROCUREMENT OF PROFESSIONAL SERVICES

Section 252.022 of the TLGC specifically exempts contracts for professional services from the competitive bidding requirements. The Professional Services Procurement Act states that a City may not use traditional competitive bidding procedures to obtain the services of architects, engineers, certified public accountants, land surveyors, physicians, optometrists or state certified real estate appraisers. If the professional services desired by the City do not fall under the Professional Services Procurement Act, state law permits the services to be obtained with or without the use of competitive bidding, as the City desires. City Council is required to approve any contract for a professional service that will exceed \$50,000.

Personal and professional services are exempted from the competitive bidding process and are procured through the use of Request for Qualifications (RFQ) documents. The Purchasing Department is available to consult with departments regarding the preparation of information; however, the presentation of technical and qualifications aspects of personal and/or professional services included in the RFQ documents is the sole responsibility of the requesting department.

Because competitive bids/quotes are not required, it will be the policy of the City of Taylor to determine on a case by case basis the requirement to procure professional services through a request for qualifications (RFQ). Such determination shall be made in consultation with the City Manager.

The Professional Services Procurement Act specifies that when obtaining architectural, engineering, or land surveying services, the City must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications; and then attempt to negotiate a contract with that provider at a fair and reasonable price. If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the City must formally end negotiations with that provider, select the next most highly qualified provider, and attempt to negotiate and attempt to negotiate a contract with that provider at a fair and reasonable price. The City must continue this process to select and negotiate with providers until a contract is entered into.

Fees must be fair and reasonable, consistent with and not in excess of published recommended practices and fees of applicable professional organizations, and not in excess of any maximums specified by state law.

The Professional Services Procurement Act does not specify the exact process by which a City may procure accounting, medical, optometrist, interior design, or real estate appraisal services. The law merely prohibits obtaining these services through competitive bidding and requires that such services be selected on the basis of demonstrated competence and qualifications.

SECTION VI

COMPETITIVE BIDS/PROPOSALS

GENERAL INFORMATION:

The term "Competitive Bidding" will be used in this manual, and is generally used in public purchasing, when the bidding process employed requires approval of a governing body such as City Council. Methods include Formal Bids, Request for Proposals or Request for Qualifications, all of which will be determined by the requisitioning department director.

Competitive bidding allows available vendors to compete with each other to provide goods and/or services. In the case of local governments, the bidding process has two additional purposes. The first purpose of competitive bidding is to ensure that public monies are spent properly and legally, and that the best possible value is received. The second purpose is to give qualified and responsible vendors a fair and equitable opportunity to do business with the City.

COMPETITIVE BID REQUEST

The Department or Project Manager will prepare bid specifications, bidder mailing lists, advertising dates, and the bid opening date, time and location. Where appropriate, the City will utilize website notices for national advertising.

COMPETITIVE BIDDING NOTICE:

A notice of a proposed purchase must be published two times, at least seven days apart, in a newspaper of general circulation in the County. The first day of publication should be 14 days before the date of the bid opening. The notice must include:

- ❑ The specifications describing the item to be purchased or a statement of where the specifications may be obtained.
- ❑ The time and place for receiving and opening bids and the name and position of the City official or employee to whom the bids are to be sent.
- ❑ the contract may be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality, as provided by law.

RECEIVING BID PROPOSALS:

All bids and proposals will be received by the City Clerk's Office on or before the time and date requested on the bid notice.

Bids received after the official bid opening time and/or date will be returned unopened to the bidder with a letter from the requisitioning department notifying the bidder that the submitted bid/proposal was received subsequent to the due date and time.

On occasion, bids and proposals that are not clearly marked may be inadvertently opened. If this situation occurs, the bid will be re-sealed in front of a witness, and the occasion will be documented.

OPENING BID PROPOSALS:

Bids and/or proposals will be opened at the specified time (or shortly thereafter) and on the date specified in the notice. The date specified in the notice may be extended if circumstances warrant. Preliminary tabulation will be provided to the public when appropriate.

AWARDING A CONTRACT:

The requisitioning department will evaluate all bids and provide a tabulation of the bid results. If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality. In determining the best value for the municipality, the municipality may consider:

- (1) the purchase price;
- (2) the reputation of the bidder and of the bidder's goods or services;
- (3) the quality of the bidder's goods or services;
- (4) the extent to which the goods or services meet the municipality's needs;
- (5) the bidder's past relationship with the municipality;
- (6) the impact on the ability of the municipality to comply with laws and rules relating to contracting with historically underutilized businesses and nonprofit organizations employing persons with disabilities;
- (7) the total long-term cost to the municipality to acquire the bidder's goods or services; and
- (8) any relevant criteria specifically listed in the request for bids or proposals.

The department requesting the purchase will make their recommendation to the City Manager to be placed on the City Council's agenda for approval. The Finance Department, after Council's approval, will supply the vendor with a purchase order and contracts as required.

Should a Contractor or Professional Services provider request a change in contract price, approvals shall be made prior to the beginning of the work covered by the proposed change. Section 252.048 of the TLGC allows change orders as long as the contract price is not increased by more than 25% and the change order is not being used to purchase new products or to create an entirely new project. Such change will be authorized by a written change order prepared and approved by the Department Director, followed by the consent of the City Manager. Pursuant to this section, the City Manager has authority to approve such change orders that are less than \$50,000. Change orders over \$50,000 are subject to City Council approval.

PREFERENCE TO LOCAL BIDDERS

Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits).

3% Rule

Applies to contracts for the purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the

contract award, including employment of residents of the City and increased tax revenues of the City.

5% Rule

Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services.

Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

ALTERNATE DELIVERY METHODS

The City may use the best-value competitive bidding process, competitive sealed proposal method, construction manager-agent method, construction manager-at-risk method, design-build method, and the job order contract method for public procurement in place of the standard competitive bidding method that is also allowed under Chapter 2269 of the Government Code or Chapters 252 and 271 of the TLGC. The City may use any of the alternative delivery methods for any project involving an improvement to real property.

BID / PROPOSAL EXCEPTIONS:

Before the award of a contract that requires an expenditure of more than \$50,000 the city must comply with the requirements of TLGC Chapter 252 for competitive sealed bidding or competitive sealed proposal requirements unless an exception to such requirements is authorized. TLGC § 252.022 contains the principle exceptions to these requirements (see Appendix D).

The City Manager shall determine whether or not an exception applies to a particular improvement. Notwithstanding an applicable exception, the Department Director may choose to voluntarily utilize competitive sealed bidding or competitive sealed proposals to obtain the best advantage for the City.

Vendor volume in excess of \$50,000 is subject to review during audit. Cumulative expenditures for the budget year by vendor are reviewed for compliance with our competitive bidding practices.

EMERGENCY PURCHASES:

Emergency purchases occur when a situation arises that is unforeseen and must be remedied immediately. Pursuant to state law, emergency purchases are exempt from the bidding process. An emergency is described as follows:

- ❑ Acts of God (e.g., flood damage, tornado)
- ❑ Machinery that is critical to the operation of the City and rendered out of service
- ❑ To preserve or protect the health and safety of the municipality and the residents

- ❑ Procurement necessary because of unforeseen damage to public machinery, equipment, or other property (§252.022(a)(1-3) TLGC)

Where an emergency exists and a purchase estimated over \$53,000 is required, the following procedure will be used:

1. The Department should notify Finance of the purchase and attach an approved emergency justification form (see Appendix B) signed by the Department Director, Director of Finance, and the City Manager and attach to the Purchase Requisition.
2. If the emergency purchase causes a department to exceed their annual budget, the Department Director will work with the City Manager and, if necessary, City Council, to secure funding needed for the purchase.

If an emergency should arise after regular hours, the department director or his/her authorized representative may proceed with the emergency acquisition after receiving verbal approval from the City Manager or his/her designee. On the next regular day of business, a confirming requisition, invoice and properly completed emergency justification report (including a brief explanation of why the purchase was made after hours and the approval received) will be sent to the Finance Department so that a purchase order number can be assigned and forwarded to the appropriate vendor.

SOLE SOURCE PURCHASES:

A sole source vendor implies that there is only one person or company that can provide the equipment needed and that any attempt to obtain bids would only result in one company being able to meet the required specifications.

These tests should be met:

- ❑ The company is the manufacturer.
- ❑ The company does not sell through distributors.
- ❑ Patents in force require the items to be proprietary to the manufacturer.
- ❑ Specifications cannot be relaxed to allow other companies to bid competitively.

A purchase or contract that is subject to City Council award on the basis of competitive bidding may not be awarded under the sole source exception to competitive bidding unless the recommendation for the award is accompanied by the Purchasing Agent's written statement of the reasons why the exception is applicable to the purchase.

A City Council agenda item for action on a sole source purchase or contract must include the words "sole source award". City Council action on a sole source purchase or contract must be separate from all other actions. A sole source purchase or contract may not be included on the consent agenda.

DISASTER RELATED PURCHASES:

A disaster is the occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made cause. The existence of a local state of disaster is established by the Mayor through the issuance of a proclamation as provided by Texas Government Code § 418.108. A disaster declaration expires seven days after issuance of the proclamation unless it is renewed or extended. A declaration of local disaster may not be

continued or renewed for a period of more than seven days without the consent of the City Council.

During a local state of disaster, purchasing staff shall cooperate with the Emergency Management Coordinator to ensure that the procurement process is coordinated with emergency operations. The City Manager may suspend or modify normal purchasing procedures as necessary to rapidly secure equipment, goods and services that are required or suitable to respond to the emergency. The modifications to normal procedure shall be the least which are deemed necessary by the City Manager in order to meet the demands of the emergency, but may specifically include the suspension of the notice and publication requirements of Texas Local Government Code § 252.041 applicable to procurements of more than \$50,000 that are subject to requirements for competitive sealed bidding or proposals.

Suspension of the notice and publication requirements for procurements in excess of \$50,000 does not eliminate the requirement to obtain competitive pricing unless the procurement is necessary to time sensitive emergency work that makes it clearly impractical to obtain informal bids. Where emergency demands make even informal bidding impractical a short-term non-competitive contract for site-specific emergency work may be warranted, however, the contract term should not exceed the time necessary to obtain competitive pricing on the basis of informal bids. Ordinarily non-competitive contracts may not be awarded more than 72 hours after the commencement of the state of disaster. If possible, the requisitioning department will contact at least three eligible vendors to obtain informal bids on procurements to which the competitive sealed bidding or proposal process would ordinarily apply. Informal bids may be obtained by phone, fax, email, or face to face solicitation. Informal bids need not be in writing; however, verbal offers will be immediately recorded by the requisitioning department and a record of all informal bids will be submitted to the Finance Department.

Contracts that are based on cost plus a percentage of cost shall not be used for the procurement of emergency work. Contractors listed on the Excluded Parties List System (www.epls.com) will not be eligible for the award of emergency work.

The suspension of normal purchasing procedures does not authorize procurements by persons other than authorized by this Purchasing Policy. Unless authorized in advance by the City Manager, all procurements during a local state of disaster shall be processed by the Finance Department to ensure compliance with this policy.

The City Manager shall reinstate normal purchasing procedures as quickly as possible following the declaration of a local state of disaster. The suspension of normal purchasing procedures automatically terminates 7 days following the declaration of a disaster unless authority to continue the suspension is specifically granted by the Mayor or City Council in any proclamation, resolution or ordinance authorizing the continuation of the local state of emergency for a period of time beyond 7 days.

BONDING:

Bids may be subjected to bonding requirements, per local government statutes. This is done to protect the City if the bidder attempts to withdraw after his bid is accepted (see Appendix D).

SECTION VII

SPECIFICATIONS

GENERAL INFORMATION:

All well-written specifications are the product of a concentrated group effort and are worth preserving. They represent the fruits of lengthy deliberation and study combined with past experience. They are essential to any efficient purchasing program.

Specifications are a concise description of a good or service that the vendor must meet in order to be considered for the award. Specifications may include requirements for testing, inspection, preparation, or installation. Specifications are the total description of the purchase.

SPECIFICATION PURPOSE:

Good specifications have four major characteristics:

- ❑ **They set the minimum acceptability of the goods or services.** The term minimum acceptability is key. The vendor must know the minimum standard to determine what to provide. Too high a standard may mean tax dollars will be wasted. Too low a standard and the goods or services will not meet the expectations of the user.
- ❑ **They should promote competitive bidding.** A maximum number of responsible vendors should be able to bid on the specifications. Restrictive specifications decrease competition.
- ❑ **They should contain provisions for reasonable tests and inspections for acceptability of the goods or services.** The methods and timing of tests and inspections must be indicated in the specification. Whenever possible, tests should refer to nationally recognized practices and standards.
- ❑ **They should provide for an equitable award to the lowest responsible bidder.**

PREPARATION OF THE SPECIFICATIONS:

The user department along with help from the Finance Department should prepare the specifications. The final acceptance of the specifications rests with the Finance Department. This ensures proper quality control and avoids the proliferations of conflicting specifications in different departments of the City.

OBTAINING SPECIFICATIONS:

Existing specifications may be obtained from other local governments or the State Purchasing and General Services Division, Specifications and Inspections Section.

SPECIFICATION TYPES:

There are several types of specifications that are commonly used. The names may vary because of the source describing them. A single specification may be a combination of two or more of these types, especially the first two listed below. The following are the most commonly used terms:

- ❑ **Design Specifications:** These specifications give detailed descriptions of a good or service, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients, plus all other details needed for the provider to produce an item of minimum acceptability. Design specifications are usually required for construction projects, custom-produced items, and for many services.
- ❑ **Performance Specifications:** These specifications are used when the goods and/or services are described in terms of required performance. They may include such details as required power, strength of material, test methods and standards of acceptability, and recommended practices.
- ❑ **Combination Specifications:** These specifications contain elements of both design and performance specifications. Some features of each are included to allow a vendor to use ingenuity to meet the performance needs of the City and to require certain necessary design characteristics. These are probably the most common type of specification.
- ❑ **Brand-Name Specifications:** These list a product or service by brand name, model, and other identifying specifics to limit the bidding to a single preferred product. Since this type of specification discourages competition, it should not be used unless the item is the only one that will satisfy the City's requirement. This type of specification is used for purchasing replacement parts where only the brand name item will work.
- ❑ **Brand-Name or Equal Specifications:** These are similar to brand name specifications, except that products equal to the characteristics of the named brand are specified as acceptable.
- ❑ **Qualified Products List Specifications:** Specifications that are identified by manufacturers' names and model numbers and are the only items that are acceptable. These are used when quality is such a critical factor, and testing so lengthy, or expensive, that the City wants to stay with proven products.
- ❑ **Standard Specifications:** A single specification for one or more goods or services that have the same general purpose and are ordered on a recurring basis is a standard specification. The same specification is used each time an order is placed or bids are advertised. Examples are office supplies, paper, janitorial supplies and copier service contracts. Standardized specifications will usually be more complete and detailed than one-time specifications.

SAMPLE SPECIFICATION FORMAT:

Scope and Intent

- ❑ Scope: Explain title and summarize the application.
- ❑ Intent: State use of the item and using department.

Definitions and Applicable Documents

- ❑ Definitions: Define technical and critical terms where necessary.
- ❑ Applicable Documents: List and reference all documents referred to in this specification, including title, edition or issue number, the year of publication, and publisher or originating organization. If necessary, state where the document(s) can be located.

Requirements

- ❑ Performance Requirements and Characteristics: List all functional needs and performance requirements. Include work-related needs that the item must achieve.
- ❑ Design Features and Requirements: List all design requirements, including materials, manufacturing standards and directions, dimensions, physical characteristics of all kinds, and workmanship standards.
- ❑ Other Requirements: List any requirements not covered in the first sections.

Quality Assurance

- ❑ Test Requirements: List any testing requirements; include certifications, inspections, laboratory sampling, and other quality control requirements.
- ❑ Remedies and Penalties: List all remedies available to the government for non-compliance with specifications. Detail penalties to the provider for failure to perform or comply.

SECTION VIII

PROCUREMENT CARD USE

OVERVIEW:

The Procurement Card (“PCard”) program provides the City with an alternative to the traditional purchase order system by allowing a more efficient method for making small dollar purchases of goods and services. The goal of the program is to increase savings and reduce costs by eliminating much of the paperwork required for small dollar expenditures.

The PCard operates similar to a credit card, and carrying one is a privilege to the employees based on trust. Although the PCard is issued to the employee, it remains City property and can be rescinded at any time.

The City, through its Procurement Card Policy, establishes its policies, procedures and rules for use of the PCard by City employees. Purchases made with PCards must comply with the requirements of the City’s Purchasing Policy and the Procurement Card Policy.

SECTION IX

PURCHASING AUTHORIZATION FORM

A Purchasing Authorization Form must be signed by the department director for each person having authority to approve purchases for his/her department. This form will be kept on file in the Purchasing Department.

The Purchasing Authorization Form indicates that the person having the authority to approve purchases for their department has read and understood the Purchasing Rules & Regulations Policy and will abide by the guidelines, restrictions, and duties enumerated therein. (See Appendix A)

SECTION X

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

The management of federal and/or state grants is governed by a separate policy. Please refer to the City of Taylor Federal and State Grant Procurement Policy.

~~All costs charged by the City must be necessary, reasonable, allowable, and allocable to all Federal and/or State grant programs received administered by the City. The City must assure that all costs are appropriate and eligible including but not limited to the following areas of concern:-~~

- ~~● Administrative requirements—Including duplication of benefits requirements, provisions related to charging pre-award costs, conflict of interest, reporting fraud, and distinction between agencies/government components, contractors, developers, and beneficiaries;-~~
- ~~● Recordkeeping and Reporting requirements—Including records retention and financial reporting requirements;-~~
- ~~● Procurement requirements—Including requirements related to bonding, insurance, suspension, and debarment;-~~
- ~~● Contract conditions;-~~
- ~~● Force Account—Including requirements for tracking, documenting, and charging personnel costs and applicable fringe benefits and classification, purchasing, tracking, insuring, and disposing of equipment, supplies, and federally purchased tangible and intangible property;-~~
- ~~● Contract amendments;-~~
- ~~● Contract closeout;-~~
- ~~● Monitoring and Quality Assurance—Including requirements related to preventing fraud, waste, and abuse;-~~
- ~~● Audit—Including Single Audit or program specific audit requirements-~~

~~The following is a list of key federal and state regulations governing financial management of grant programs:-~~

- ~~● 24 CFR § 570 Subpart I governs the state CDBG DR program;-~~
- ~~● 2 CFR § 200, including all of Subpart E Cost Principles;~~
- ~~● Uniform Grant Management Standards (UGMS)—Texas Comptroller of Public Accounts and guidance under 2 CFR § 200;-~~
- ~~● Texas Local Government Code Chapter 171-~~

~~It is the City's responsibility to be knowledgeable and compliant with these requirements to ensure the appropriate, effective, timely, and eligible use of all funds related to Federal and/or State Programs. The City is responsible for monitoring vendors and projects and compliance with applicable financial management standards, for processing payment requests for funds, and for audit review.~~

~~A cost objective is a pool of related costs, which could be related based on the City's departments, function, eligible, activity, agreement with State and/or Federal agencies or any other basis. The term is used to capture a variety of scenarios in which costs may be categorized for purposes of cost allocation or eligibility determinations.~~

~~As per of 2 CFR § 200.303, the City has established this and other written policies and procedures for internal controls and guidance documentation for responsible financial management of federal and/or state funds and include the adherence to the following:~~

- ~~● All federal, state, and local conflict of interest provisions, including the requirements of Texas Local Government Code Chapter 171;~~
- ~~● The City has an established internal control system and documented segregation of duties. Including the appropriate segregation of duties as follows:~~
 - ~~○ No person has complete control over every phase of a significant transaction. For example, the person who authorizes payments to contractors should not draft and issue the payment check and the person who writes a payment check should not reconcile associated bank records;~~
 - ~~○ Monthly bank reconciliation and/or direct deposit monthly statements are reviewed by someone who is not responsible for handling cash or issuing checks;~~
 - ~~○ the person issuing checks for grant expenses does not also handle payroll preparation/issuance of paychecks;~~
- ~~● The City will take prompt action when an instance of noncompliance is identified internally or through audit findings;~~
- ~~● The City takes reasonable measures to safeguard protected personally identifiable information (PII) and other information that the City considers sensitive consistent with applicable Federal, state, and local laws regarding privacy and obligations of confidentiality;~~

~~Per 24 CFR § 570.502, through established budgets and accounting records, the City is responsible for ensuring all Federal and/or State expenditures are authorized in an approved, documented budget and do not exceed the total budget amount and do not exceed the amount in the City's grant agreement(s).~~

~~The City will use one of two general methods available to draw federal and/or state grant funds to pay for project and vendor costs: the reimbursement method and the cash advance method.~~

- ~~• The reimbursement method entails a transfer of grant funds to the City based on actual expenditures already incurred by the City before it requests a draw;~~
- ~~• The cash advance method entails the transfer of grant funds from the federal and/or state agency based upon the City's received invoices before the actual cash disbursements have been made by the City.~~

~~The City establishes a separate account for each grant it receives. When using a cash advance basis process, the City will ensure that all received grant funding is held in an insured, interest-bearing account (2 CFR § 200.305(b)). Distinct accounting information for each grant is created. Accurate records of encumbrances/obligations against distinct line items within each grant for vendor contracts are made. Accurate records on grant awards, unobligated balances, assets, liabilities, expenditures, program income (if any) and applicable interest are kept and supported by sources documentation, including vendor contracts, invoices, and purchase orders.~~

~~Pursuant to 2 CFR § 200.302(a), the City's financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, are sufficient to permit the preparation of reports required to demonstrate compliance with general and program specific terms and conditions; and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the City's State and/or Federal grant agreement(s).~~

~~City through its annual audit process has proven effective control over, and accountability for, all funds, property, and other assets in its possession. The City makes every effort to adequately safeguard all assets and assure that they are used solely for their intended purpose.~~

~~Financial Records for all Federal and/or State grant programs include the following:~~

- ~~• Transaction registry documenting:
 - ~~o All invoices associated with each Request for Payment; and~~
 - ~~o Source of funds for each invoice (grant funds by activity, matching funds, and/or other funds)~~~~
- ~~• Source documentation, including the following:
 - ~~o Copies of Requests for Payment;~~
 - ~~o Addendum record of direct deposit payments;~~
 - ~~o Verification of deposits;~~
 - ~~o Monthly bank statements~~
 - ~~o Check register/transaction ledger;~~
 - ~~o Employee time sheets (as applicable);~~
 - ~~o Equipment time record sheets (as applicable);~~
 - ~~o Property inventory;~~
 - ~~o Purchase orders, invoices, and contractor requests for payments;~~
 - ~~o Electronic Transfer Form (EFT);~~~~

~~o All original source documents-~~

~~The City for each grant agreement received, establishes Responsible Persons. Through resolution, the City identifies the Responsible Persons (at least 2, preferably 4 by job title) responsible for both contractual documents (executed City agreement(s), associated amendments, and various program certifications) and financial documents (requests for payment, issuance of check).-~~

~~The City, where allowable by the Federal and/or State funding program, will authorize direct deposit to receive payments from the agency(ies) to post directly to the City's local bank account.-~~

~~The City will ensure that there exists staff and contractor capacity necessary to manage all grant funds under its control. The City may procure a Grant administrator to assist with management of grant compliance, subject to 2CFR200 procurement guidelines and requirements.-~~

~~Eligible/Allowable Costs: All costs charged to the City's grant agreement(s) will be deemed eligible as identified in each Grantor's agreement/implementation manual. Eligible costs are those that conform to the federal/state requirements, including limitations and waivers described in applicable Federal Register Notices, comply with federal cost principles, and align with all associated cross-cutting federal requirements (Davis Bacon and Related Acts, Environmental requirements, etc.) and State and Local law.-~~

~~The City will assure pursuant to 2 CFR § 200.403, costs meet the following general criteria to be allowable as a charge against any Federal award:-~~

- ~~• Costs must be necessary and reasonable for the performance of the Federal award and be allocable to that award and not to a different award;-~~
- ~~• Costs must conform to any limitations or exclusions set forth in 2 CFR § 200 or in the Federal award as to types or amount of cost items;-~~
- ~~• Costs must be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the City;-~~
- ~~• Costs must be accorded consistent treatment;-~~
 - ~~o A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost;-~~
- ~~• Costs must be determined in accordance with generally accepted accounting principles (GAAP);-~~
- ~~• Costs must be adequately documented-~~

~~Reasonable Costs (2 CFR § 200.404): A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. In determining reasonableness of a given cost, consideration will be given to:-~~

- ~~• Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the City or the proper and efficient performance of the State and/or Federal award;-~~

- ~~The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, and other laws and regulations; and terms and conditions of the State and/or Federal award;~~
- ~~Market prices for comparable goods or services for the geographic area;~~
- ~~Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the City, its employees, the public at large, the State Government and/or Federal Government;~~
- ~~Whether the City significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the cost~~

~~The City will insure that all grant reimbursement requests meet the definition of Allocable Costs (2 CFR § 200.405 and § 200.406) A cost is allocable to a particular grant, City agreement, vendor contract, program or other cost objective if the goods or services involved are chargeable or assignable to that cost objective in accordance with relative benefits received. This standard is met if the cost:~~

- ~~Is incurred specifically for that cost objective; • Benefits both that cost objective and other work of the City and can be distributed in proportions that may be approximated using reasonable methods; and~~
- ~~Is necessary to the overall operation of the City and is assignable in part to the specified cost objective in accordance with 2 CFR § 200.~~

~~Any cost allocable to a particular cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the City from shifting costs that are allowable under two or more cost objectives in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.~~

~~If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Costs should only be charged net of all applicable credits. Applicable credits refer to those receipts or reduction of expenditure type transactions that offset or reduce expense items allocable to the cost objective. Examples include:~~

- ~~Purchase discounts;~~
- ~~Rebates or allowances;~~
- ~~Recoveries or indemnities on losses;~~
- ~~Insurance refunds or rebates; and~~
- ~~Adjustments of overpayments or erroneous charges~~

~~To the extent that such credits accruing to or received by the City relate to allowable costs, they must be credited to the State and/or Federal award either as a cost reduction or cash refund, as appropriate. These credits do not constitute program income.~~

~~The City will submit a draw request for eligible costs as often as is needed, subject to limitations in grant agreements and at least quarterly throughout the life of a project. The City will submit costs to a Grantor for draw within 60 days of receipt of invoices as allowable.~~

~~Pursuant to 24 CFR § 570.489(e), 2 CFR § 200.305(b), and 31 CFR § 205, the City when utilizing the cash advance method will minimize the time elapsing between the transfer of funds from the Federal or State agency and the disbursement by the City for eligible costs. This period must not exceed 5 business days from the date of receipt/deposit of funds.~~

APPENDIX A

PURCHASE AUTHORIZATION FORM

*I have been authorized to approve requests for purchases for the _____
_____ Department(s), budget number(s) _____
_____ up to \$49,999.99.*

In connection with that authorization, I certify that I have read and understand the Purchasing Rules and Regulations Policy and will abide by the guidelines, restrictions, and duties enumerated therein.

NAME: _____ *(Please Type)*

(Signature)

DATE: _____

APPROVAL _____
(Department Director)

APPENDIX B

EMERGENCY PURCHASE JUSTIFICATION FORM

This questionnaire has been designed to assist staff in providing information necessary in the processing of emergency requisitions for the purchase of products and/or services. Please complete and forward to Purchasing. If more space is needed, please attach additional page(s).

REQUISITION NO.: _____

1. State the reason for the emergency purchase by explaining what the emergency is and/or what caused the emergency situation:
2. State the financial or operational damage/risk that will occur if needs are not satisfied immediately (do not simply say there will be a loss or some damage):
3. State why the needs were not or could not be anticipated so that goods/services could not have been purchased following standard procedures:
4. State the reason and process used for selecting the vendor (attach all quotes/proposals received from other sources, if applicable):
5. State the part of the City's Purchasing Policy this Emergency Purchase falls under.

I certify that the above statements are true and correct, and that no other material fact or consideration offered or given has influenced this recommendation for an emergency procurement.

Submitted By: _____

Department Director: _____

Authorized Signature

Date

City Manager: _____

Authorized Signature

Date

APPENDIX C - PURCHASE ORDER REQUISITION

DEPARTMENT:	DEPARTMENT CONTACT:	FUND-DEPARTMENT-ACCOUNT:	DATE:
-------------	---------------------	--------------------------	-------



CITY OF TAYLOR
400 PORTER
TAYLOR, TX 76574

PURCHASE ORDER #:

VENDOR NAME: _____ SHIP TO: _____

VENDOR EMAIL: _____

VENDOR PHONE: _____

CONTACT PERSON: _____

QUANTITY	DESCRIPTION & PART/MODEL #	UNIT PRICE	TOTAL
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00

FREIGHT: _____

GRAND TOTAL: \$ 0.00

REQUISITIONED BY: _____

DEPARTMENT HEAD APPROVAL: _____

NOTE: THIS REQUISITION MUST BE FILLED OUT COMPLETELY AND APPROVED BY THE DEPARTMENT DIRECTOR
FOR ALL PURCHASES OVER \$3,000.

APPENDIX D

ADDITIONAL INFORMATION

BIDDING

TLGC § 252.022

(a) This chapter does not apply to an expenditure for:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
3. A procurement necessary because of unforeseen damage to public machinery, equipment, or other property;
4. A procurement for personal, professional, or planning services;
5. A procurement for work that is performed and paid for by the day as the work progress;
6. A purchase of land or right-of-way; and
7. A procurement of items that are available from only one source.
 - a. items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
 - b. films, manuscripts, or books;
 - c. gas, water, and other utility services;
 - d. captive replacement parts or components for equipment;
 - e. books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
 - f. management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;
8. A purchase of rare books, papers, and other library materials for a public library;
9. Paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;
10. A public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;
11. A payment under a contract by which a developer participates in the construction of a public

improvement as provided by Subchapter C, Chapter 212;

12. Personal property sold:

- a. at an auction by a state licensed auctioneer;
- b. at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- c. by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- d. under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

13. Services performed by blind or severely disabled persons;

14. Goods purchased by a municipality for subsequent retail sale by the municipality;

15. (15) electricity; or

16. (16) advertising, other than legal notices.

(b) This chapter does not apply to bonds or warrants issued under Subchapter A, Chapter 571.

(c) This chapter does not apply to expenditures by a municipally owned electric or gas utility or unbundled divisions of a municipally owned electric or gas utility in connection with any purchases by the municipally owned utility or divisions of a municipally owned utility made in accordance with procurement procedures adopted by a resolution of the body vested with authority for management and operation of the municipally owned utility or its divisions that sets out the public purpose to be achieved by those procedures. This subsection may not be deemed to exempt a municipally owned utility from any other applicable statute, charter provision, or ordinance.

(d) This chapter does not apply to an expenditure described by Section 252.021(a) if the governing body of a municipality determines that a method described by Chapter 2269, Government Code, provides a better value for the municipality with respect to that expenditure than the procedures described in this chapter and the municipality adopts and uses a method described in that chapter with respect to that expenditure.

BONDING

Sec. 2253.021. PERFORMANCE AND PAYMENT BONDS REQUIRED.

(a) A governmental entity that makes a public work contract with a prime contractor shall require the contractor, before beginning the work, to execute to the governmental entity:

- (1) a performance bond if the contract is in excess of \$100,000; and
- (2) a payment bond if:

- (A) the contract is in excess of \$25,000, and the governmental entity is not a municipality or a joint board created under Subchapter D, Chapter 22, Transportation Code; or
- (B) the contract is in excess of \$50,000, and the governmental entity is a municipality or a joint board created under Subchapter D, Chapter 22, Transportation Code.

(b) The performance bond is:

- (1) solely for the protection of the state or governmental entity awarding the public work contract;
- (2) in the amount of the contract; and
- (3) conditioned on the faithful performance of the work in accordance with the plans, specifications, and contract documents.

(c) The payment bond is:

- (1) solely for the protection and use of payment bond beneficiaries who have a direct contractual relationship with the prime contractor or a subcontractor to supply public work labor or material; and
- (2) in the amount of the contract.

(d) A bond required by this section must be executed by a corporate surety in accordance with Section 1, Chapter 87, Acts of the 56th Legislature, Regular Session, 1959 (Article 7.19-1, Vernon's Texas Insurance Code).

(e) A bond executed for a public work contract with the state or a department, board, or agency of the state must be payable to the state and its form must be approved by the attorney general. A bond executed for a public work contract with another governmental entity must be payable to and its form must be approved by the awarding governmental entity.

(f) A bond required under this section must clearly and prominently display on the bond or on an attachment to the bond:

- (1) the name, mailing address, physical address, and telephone number, including the area code, of the surety company to which any notice of claim should be sent; or
- (2) the toll-free telephone number maintained by the Texas Department of Insurance under Subchapter B, Chapter 521, Insurance Code, and a statement that the address of the surety company to which any notice of claim should be sent may be obtained from the Texas Department of Insurance by calling the toll-free telephone number.

(g) A governmental entity may not require a contractor for any public building or other construction contract to obtain a surety bond from any specific insurance or surety company, agent, or broker.

(h) A reverse auction procedure may not be used to obtain services related to a public work contract for which a bond is required under this section. In this subsection, "reverse auction procedure" has the meaning assigned by Section 2155.062 or a procedure similar to that described by Section 2155.062.



PURCHASING POLICY

RULES

AND

REGULATIONS

Effective March 28, 2024

TABLE OF CONTENTS

	Page No.
Introduction	3-4
Section I – Code of Ethics	5-7
Section II – The Requisition Process	8-11
Section III – Standard Purchase Orders	12-14
Section IV – Receiving Materials	15
Section V – Procurement of Professional Services	16
Section VI – Competitive Bids/Proposals	17-21
Section VII – Specifications	22-24
Section VIII – Procurement Card Use	25
Section IX – Purchasing Authorization Form	25
Section X – Internal Guidelines for Management of Federal And/or State Funds	25
Appendix A – Authorization Form	
Appendix B – Emergency Purchase Justification Form	
Appendix C – Purchase Order Requisition Form	
Appendix D – Additional Information	

INTRODUCTION

STATEMENT OF PURCHASING POLICY:

The Texas State Legislature has adopted Chapter 252 of the Texas Local Government Code (TLGC), more commonly known as Purchasing and Contracting Authority of Municipalities, and Chapter 271, which contains authorization for cooperative purchasing as well as an alternate process for Public Works bidding. It shall be the policy of the City of Taylor, acting by and through its duly appointed Director of Finance, to fully comply in all respects with the rules, regulations and procedures as they appear and/or are amended from time to time.

The City of Taylor Finance Department, as well as elected officials, department heads, and staff, pledge to discharge their duties in a manner that will provide, to all responsible vendors and contractors, an equitable and competitive access to the City's procurement process. Further, the Finance Department will be conducted in a manner that will promote public confidence in the integrity of the City of Taylor procurement organization.

PUBLIC PURCHASING:

Purchasing is one of the key functions in the success of any local government. The primary objective is to ensure the availability of equipment and materials as needed by the requesting department. This manual will outline the methods of procurement and the duties and responsibilities of the purchasing agents and departments. The City of Taylor may purchase supplies, equipment, materials, and contracted services, where costs do not exceed \$50,000 without a formal, competitive, sealed bid. Much of what is written in this manual is governed by statutory requirements of either state or federal origin.

PUBLIC PURCHASING GOALS:

- ☐ Purchase the proper goods and services to suit the City's needs.
- ☐ Procure the best possible price for the goods or services required.
- ☐ Goods and services are available when and where they are needed.
- ☐ Guard against misappropriation of City funds.

PUBLIC PURCHASING MUST ASSURE THAT:

- ☐ Responsible bidders are given a fair opportunity to compete for the City's business.
- ☐ Public funds are safeguarded to ensure the best value is received for the public dollar.
- ☐ Public spending is not used to confer favors to employees or constituents.

VALUE OF CENTRALIZED PURCHASING:

- ❑ It allows for the consolidation of smaller purchases by individual departments into larger volume purchases for the entire City.
- ❑ Vendors and the business community have a direct link to City procurement.
- ❑ Centralized knowledge and expertise places the purchasing function on a professional footing and inspires public confidence in the actions of the City.
- ❑ It does not remove the variety of choice on small purchases departments may wish to retain on items such as pens, calculators, etc.

DEFINITIONS:

- ❑ Emergency purchases are made to meet a critical, unforeseen need of the City. The City's ability to serve the public would be impaired if purchases are not made immediately.
- ❑ Sole Source purchases are goods and services available from only one supplier; there may be just one vendor because of patents and copyrights, or simply because the vendor is the only one who supplies the goods and services.
- ❑ Services of all types are needed by the City. The purchasing/finance department will procure these services on a contract by bidding or quoting depending on the dollar amount.
- ❑ The Requisition is a request for a purchase to be made. It is the first step taken after the need for goods and services is recognized and meets the dollar amount criteria. This process must include a system of authorizations and safeguards to ensure that ethical purchasing procedures are followed.
- ❑ The Purchase Order constitutes a contract for the delivery of the goods or services in accordance with the terms of the agreement. This constitutes a legal document, and it usually contains the terms, quantity, delivery and price.

SECTION I

CITY OF TAYLOR PURCHASING ETHICAL REQUIREMENTS RELATING TO MUNICIPAL PROCUREMENTS

PROCUREMENT REQUIREMENTS AND ETHICAL STANDARDS:

LOCAL GOVERNMENT OFFICIALS

Chapter 176 of the TLGC states the ethics law that requires certain local government officials to disclose employment and business relationships with vendors who conduct business with local government entities.

A City Councilmember, Director, Administrator, or any other person who is designated as an Executive Officer of the local government entity is considered a local government officer (“officer”). A city may also extend the requirements of the statute to an employee of the city who has the authority to approve contracts on behalf of the city.

An officer is required to file a conflicts disclosure statement (“statement”) if a vendor enters into a contract with the city, or if the city is considering entering into a contract with the vendor, and the officer or officer’s family member has an employment or other business relationship with the vendor that results in the officer or officer’s family member receiving taxable income that is more than \$2,500 in the preceding twelve months. An officer who receives investment income, regardless of amount, is not required to file a disclosure statement. Investment income includes dividends, capital gains or interest income gained from a personal or business checking or savings account or other similar account, a personal or business investment, or a personal or business loan.

An officer is also required to file a statement if the officer or officer’s family member accepts from a vendor one or more gifts with an aggregate value of more than \$250 in the preceding twelve months. An officer is not required to file a statement in relation to a gift, regardless of amount, that is accepted by an officer or officer’s family member if the gift is given by a family member of the person accepting the gift, is a political contribution, or is food, lodging, transportation or entertainment accepted as a guest. An officer is required to file a statement no later than 5:00 p.m. on the seventh business day after the date on which the officer becomes aware of facts that require a filing of the statement.

Chapter 176 defines a family member as a person related to another person within the first degree of consanguinity (blood) or affinity (marriage). An officer’s family member would include the officer’s spouse, father, mother, son, daughter, father-in-law, mother-in-law, son-in-law, daughter-in-law or stepchild.

It shall be a breach of ethics and law to attempt to realize personal gain through public employment with the City of Taylor by any conduct inconsistent with the proper discharge of the employee's or officer’s duties.

Vendors Supplying Good or Services

A vendor is any person who enters or seeks to enter into a contract with a City. The term also includes an agent of a vendor. This applies to any written contract for the sale or purchase of real property, goods or services. A contract for services would include one for skilled or unskilled labor, as well as for professional services.

Prospective vendors are required to file a conflicts of interest questionnaire (“questionnaire”) if the vendor has a business relationship with the city and has: (1) an employment or other business relationship with an officer or an officer’s family member that results in the officer receiving taxable income that is more than \$2,500 in the preceding twelve months; or (2) has given an officer or an officer’s family member one or more gifts totaling more than \$250 in the preceding twelve months.

Vendor’s are required to file a questionnaire not later than the seventh business day after the latter of the following: (1) the date the vendor begins discussions or negotiations to enter into a contract with the city or submits an application or response to a bid proposal; or (2) the date the vendor becomes aware of a relationship or gives a gift to an officer or officer’s family member.

It shall be a breach of ethics and law to attempt to influence any public employee of the City of Taylor to breach the standards of ethical conduct set forth by State Statute or this Purchasing Policy.

Filing Statements And Questionnaires

The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so.

A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

GRATUITIES:

It shall be a breach of ethics to offer, give, or agree to give any employee or former employee of the City of Taylor, or for any employee or former employee of the City of Taylor to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other peculiar matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal, therefore, pending before this Local Government.

KICKBACKS:

It shall be a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract for the City of Taylor, or any person associated therewith, as an inducement for the award of a subcontract or order.

CONTRACT CLAUSE:

The prohibition against gratuities and kickbacks prescribed above shall be conspicuously set forth in every contract and solicitation therefore.

CONFIDENTIAL INFORMATION

It shall be a breach of ethics for any employee or former employee of the City of Taylor to knowingly use confidential information for actual or anticipated personal gain or for the actual or anticipated gain of any person.

SECTION II

THE REQUISITION PROCESS

GENERAL INFORMATION:

Purchasing procedures that are made with the intention of avoiding the competitive bidding requirements are in violation of State Law: (Purchasing and Contracting Authority of Municipalities Chapter 252.001). The following is a partial list of unacceptable practices:

- ❑ **COMPONENT PURCHASES:** Purchasing of the component parts of an item separately that in normal purchasing practices would have been purchased in one purchase.
- ❑ **SEPARATE PURCHASES:** Purchasing an item in a series of separate purchases that in normal purchasing practices would have been purchased in one purchase.
- ❑ **SEQUENTIAL PURCHASES:** Purchases made over a period of time that in normal purchasing practices would have been made as one purchase.

Any commitment to acquire goods or services without department approval and an authorized purchase order is prohibited. Anyone authorizing an expenditure of funds for goods or services prior to securing an approved purchase order may be held personally responsible for the payment.

DEPARTMENTAL PURCHASING RESPONSIBILITIES:

A Department has the following responsibilities with respect to making and managing the expenditure of funds to acquire goods or services for the City. In this manual, “Department” refers to the group of employees responsible for a service(s) or a particular set of duties (e.g., the Public Works Department) and it also refers to the employee(s) within each Department that is authorized and responsible for making purchases.

1. A Department must determine the availability of budgeted funds in the appropriate category before requesting any purchase. The Finance Department will reject purchase requisitions if funds are not available until the Department addresses this issue. The requisitioning department will have the ultimate responsibility for any purchases made that exceed their budget balance.
2. A Department, where required, must submit all purchasing requests to allow sufficient time to comply with the procedures established by this manual. The City rarely enjoys any economic benefits from rush and emergency purchases.
3. A Department must plan and budget to eliminate and/or reduce work stoppages and rush ordering. Poor planning by a department is not cause for emergency procurement.
4. A Department that believes that a product, equipment, or service is only available through a sole source must provide a written explanation and justification for the purchase in accordance with this manual.

5. A Department must use existing City contracts when available for all purchases.
6. A Department must immediately and thoroughly inspect all deliveries of goods and equipment and determine their quality and conformance with specifications.
7. A Department must immediately notify the respective Vendor upon the discovery of an incorrect order or damaged products, materials, or equipment.
8. A Department will continuously monitor the performance of goods and services and immediately report any deficiencies or violations in the performance of a contract to their respective Department Director.

To assure that all City employees responsible for making departmental requests for purchases have read and understand the purchasing procedures of the City of Taylor, departments shall have a signed "Purchase Authorization Form" for each authorized employee. That authorization form shall be forwarded to the Finance Department.

Departments should review all purchase requests to assure they are descriptive and specific but do not prevent competitive bidding of comparable items.

HUB REQUIREMENTS:

HISTORICALLY UNDERUTILIZED BUSINESS REQUIREMENTS (HUB)

A HUB is defined as a business formed for the purpose of making a profit in which at least 51 percent of the business is owned, operated, and controlled by one or more persons who are economically disadvantaged and who have been historically underutilized because of their identification as members of certain ethnic groups. Eligible entities must have their principal place of business and permanent business office located in Texas where the majority of the HUB owner(s) make the decisions, control the daily operations of the organization, and participate in the business. The qualifying owners must be residents of the State of Texas.

Informal written quotations must be solicited from at least two registered HUB vendors located within Williamson County for any expenditure of municipal funds which exceeds \$3,000 but is less than \$50,000. A HUB vendor list may be obtained at:

www.window.state.tx.us/procurement

If the list fails to identify a disadvantaged business in Williamson County, the City is not required to follow this requirement.

GRANT FUND PURCHASES

When making purchases with grant funds the City's purchasing policy does not prevail. Most grants are heavily regulated by specific policies and operational procedures. It is important to know which purchasing rules and policies to follow and how to clarify and resolve any conflicts within those rules and policies. See the City's Federal and State Grant Procurement Policy.

Local Governments are permitted to use their own purchasing policies and procedures as long as those policies are substantially similar to the federal standards. If there are areas of deficiency in the City policies, then the federal policies and procedures must take precedence.

All Grant Fund purchases will be competitively bid and contracts that are based on cost plus a

percentage of cost will not be used for grant procurement. The City will review all selected Contractors against the System For Award Management Exclusion List (www.sam.gov) and any vendor found on the Exclusion List will not be eligible for the award of grant funded projects.

If the goods and services are only available from a sole supplier a letter from the manufacturer is required stating that they do not distribute their product through distributors and any attempt to obtain bids would result in only one company being able to meet our specifications and needs.

Once these capital expenditures are purchased from federal funds the grant number shall be included on all paperwork i.e.: requisition, purchase order, receiving documents, vendors invoice and fixed asset forms.

REQUISITIONS (GENERAL):

Requisitioning is the formal request by a department for a purchase to be made after a need is recognized. Purchases of goods or services \$13,000 and over will *require* requisitions. The requisition form with the appropriate department head's signature will be forwarded to the Finance Department for processing and approval. After the Director of Finance has electronically approved the requisition, a purchase order will then be issued. The goods or services can then be ordered only after the purchase order process is complete.

If necessary, requisitions for services will include an accompanying memo from the requesting department that provides additional details regarding the required service and specifications. Requisitions should fully describe to the Finance Department what to buy, when it is required, where the product is to be delivered, or what service is to be performed.

COMPLETING THE REQUISITION FORM:

Requests for the procurement of supplies, materials, equipment, repairs, and services will be forwarded to the Finance Department on a requisition, either by sending the requisition via fax, email or inter-office mail. Upon receipt of the requisition, the Finance Department will prioritize the requisition based on delivery requirements then take appropriate action.

It is the intention of the Finance Department to process all requests within a reasonable amount of time. If a request is to be held (i.e., vendor quotations, etc.) and cannot be processed within a reasonable time, the department will be notified.

For purchases \$3,000 and over, the requisition will be entered by Purchasing. The requisition form must be completed by the department, signed by the department head, and forwarded to Purchasing. All quotes/bids and HUB information must be submitted to Purchasing with the requisition form. Line items that are over budget must have a budget adjustment or amendment accompanying the requisition form.

Once approved, the completed Purchase Order will be emailed to the vendor and the department by Purchasing.

REQUISITION INFORMATION:

The following information should be provided by the using department on each computer-generated requisition form:

- ☐ Department
- ☐ Date requested
- ☐ Date required (delivery date)
- ☐ Deliver to address
- ☐ Recommended vendor & code
- ☐ Vendor email address
- ☐ Account code to be used to fund purchase
- ☐ Note (verbal quotes, additional order information or explanation, funding source)
- ☐ Product identification number/part number
- ☐ Detailed description of item
- ☐ Quantity
- ☐ Unit of measure
- ☐ Unit cost (*If Not Known, Put a "Not to Exceed Amount"*)
- ☐ Amount of purchase
- ☐ Department head signature of approval and date

TAX EXEMPT

The City is exempt from federal, state, and local taxes in most cases. An exemption certificate is available from the Finance Department to provide to City's vendors or contractors.

SECTION III

STANDARD PURCHASE ORDERS

GENERAL INFORMATION:

The City Manager, pursuant to the City's Charter and City Council's approval of this manual, has delegated purchasing authority and responsibilities with respect to the purchasing of goods and services to certain City positions including members of the Finance Department, as well as Department Directors and their designees. City Council authorizes the City Manager to sign contracts that are below thresholds for which explicit City Council approval is required.

In addition, the City Council authorizes the City Manager to enter into agreements to grant public funds to various organizations as appropriated by the budget. Such grants include proceeds from occupancy tax and funding related to community support.

Purchases requiring a requisition will be converted to a purchase order after the Finance Department approves the request. Approval will be based on the requisition containing the appropriate signatures and the request meeting the purchasing requirements outlined in this policy.

STANDARD PURCHASE ORDERS:

- ❑ One copy of the purchase order is attached to the department's requisition and retained by the Finance Department.
- ❑ The requesting department will receive a copy from the Finance Department for its records or for use as a receiving document.
- ❑ One copy will be forwarded to Accounts Payable along with the original invoice for payment.

CONTRACT / BLANKET PURCHASE ORDERS:

Annual Contract/Blanket purchase orders are agreements with vendors that allow frequent or small purchases by departments without going through repetitive bidding procedures. Blanket Purchase Orders can also control pricing.

The City of Taylor has two classes of Annual Contract/Blanket Purchase Orders:

- ❑ Blanket Purchase Orders from \$3,000 and not exceeding \$49,999.99 that will be solicited by the requesting department with the assistance of the Finance Department when needed.
- ❑ Blanket Purchase Orders expected to exceed \$50,000 in a fiscal year require formal bids and the approval of City Council.

Where feasible, the City may enter into annual contracts with selected vendors for various maintenance services. These contracts may include, but are not limited to, office machine

maintenance, cleaning services, pest control, and equipment rental agreements. Negotiation of these contracts and agreements is the responsibility of the requisitioning department.

COOPERATIVE PURCHASES

Cooperative purchasing is an approach to procuring goods and services where two or more entities work together, often with common interests (e.g., governments, schools), to combine requirements and pool buying power to obtain more favorable pricing, terms and conditions. Cooperative purchasing programs, sometimes called cooperative consortia, purchasing consortia or group purchasing organizations (GPOs), are designed to manage a cooperative purchasing process and establish cooperative contracts for use by multiple entities.

Purchases made as part of a cooperative purchasing agreement are exempt from the bidding requirements of Section VI of this policy so long as the underlying cooperative purchases made under the agreement are in compliance with any applicable state law.

Contact Purchasing for a list of cooperatives.

PURCHASE ORDERS FOR TRAVEL TRAINING, SEMINARS, ETC.:

Competitive quotes are not required for expenses incurred in connection with training, seminars, memberships, subscriptions, travel, foods, or books less than \$50,000, unless the City Manager deems it necessary.

DOLLAR THRESHOLDS AND PURCHASING REQUIREMENTS:

The following schedule of dollar thresholds will determine the appropriate action that needs to be taken to complete the purchase.

CITY OF TAYLOR APPROVAL REQUIREMENTS			
Total Amount of Request	Type of Bid/Quotes Required	Approvals Required	Requisition Requirements
More than \$50,000	Competitive bids/proposals opened at a public meeting.	City Council and City Manager	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all bid, contract and City Council documentation attached.
\$10,000 to \$49,999.99	Three written quotes based on like products; must contact at least 2 HUBs	Department Director, Director of Finance and City Manager	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all quote documentation attached.
\$3,000 to \$9,999.99	Three written quotes based on like products; must contact at least 2 HUBs	Department Director and Director of Finance	Purchase order required. Requisition entered by Purchasing. Department submits Requisition Form with all quote documentation attached.
up to \$2,999.99	Efforts made to obtain the best value for the City. No bids/quotes required.	Supervisor and/or Department Director	No purchase order is required.

PURCHASES EXCEEDING \$50,000

Solicitation will be conducted by the formal, sealed, bid process, which is governed by statute. All purchases for materials and/or services in excess of \$50,000 must have the formal approval of City Council.

MAXIMUM CONTRACT TERM & EVALUATION

Any lease or contract for a service provided to the city shall be subject to bid, a Request for Proposal (RFP), or a Request for Qualification (RFQ) if the cumulative amount to be expended during the duration of the lease or contract exceeds \$10,000; or if the payment for the service is based on the percentage of revenues received or fees collected or cost savings. Such leases and contracts for service may be written for any period of time not to exceed eight (8) years, or for shorter periods with provision for renewal at the option of the City, provided that such renewal shall not cause the cumulative length to exceed the permitted length of time. Any lease or contract for service that is expected to last for more than one year shall have a stated term and shall adhere to the aforementioned maximum period.

At least 90 days prior to expiration of the term of the contract, such service shall be evaluated to determine the value received by the City. Such evaluation may consist of a cost analysis, a survey to compare the service to similar service received by other municipalities in the greater Austin area, or other means available to determine the value received against the cost of acquiring the service. At the conclusion of the evaluation, a recommendation shall be made to City Manager as to retaining the current provider under the existing or similar terms, discontinuing the service, or issuing a Request for Bids, a Request for Proposal (RFP) or a Request for Qualification (RFQ) as deemed appropriate for the service. The City Manager will make the final determination regarding whether such leases or contracts will be retained, or new requests will need to be sent out.

SECTION IV

RECEIVING MATERIALS

GENERAL INFORMATION:

When receiving ordered goods, the user will conduct an initial inspection of the merchandise to determine its condition. The user will compare the goods received against the product specifications. Once the user has determined that the article(s) received are to the purchase order specifications and undamaged, the shipping ticket, or any other receiving documents, should be signed and returned to the Finance Department.

If freight is visibly damaged, receiving personnel should instruct the freight line driver /UPS to note the damage on the freight bill and sign it. Forward the freight bill/shipping ticket to the Finance Department.

All boxes and packing materials should be kept in the event of visible or concealed damage to freight shipments.

All materials and equipment not received or not in compliance with the specifications should be documented and reported to the Finance Department as soon as possible so that the vendor can be notified and instructed as to corrective action.

Damaged supplies, equipment, or materials should not be returned to the freight line or the vendor unless specifically requested by the vendor to do so.

Departments should contact the vendor if materials and/or services are not received or performed by the due date.

Departments shall pay particular attention to the delivery ticket and how it matches the City's receiving copy. The employee receiving the materials must verify that all items were shipped as stated on the delivery ticket, then sign, IN INK, his/her full signature, printing same if illegible.

INCOMPLETE/PARTIAL ORDERS:

In the event an order is incomplete, the department should make an inquiry for scheduled shipment of the remaining order and appraise the Finance Department of the situation.

Authorization for payment of a partial order is accomplished by signing the delivery ticket indicating the purchase order number, date, vendor and items received. This document, and a copy of the purchase order with the word "Partial" written on it, should be forwarded to the Finance Department.

SECTION V

PROCUREMENT OF PROFESSIONAL SERVICES

Section 252.022 of the TLGC specifically exempts contracts for professional services from the competitive bidding requirements. The Professional Services Procurement Act states that a City may not use traditional competitive bidding procedures to obtain the services of architects, engineers, certified public accountants, land surveyors, physicians, optometrists or state certified real estate appraisers. If the professional services desired by the City do not fall under the Professional Services Procurement Act, state law permits the services to be obtained with or without the use of competitive bidding, as the City desires. City Council is required to approve any contract for a professional service that will exceed \$50,000.

Personal and professional services are exempted from the competitive bidding process and are procured through the use of Request for Qualifications (RFQ) documents. The Purchasing Department is available to consult with departments regarding the preparation of information; however, the presentation of technical and qualifications aspects of personal and/or professional services included in the RFQ documents is the sole responsibility of the requesting department.

Because competitive bids/quotes are not required, it will be the policy of the City of Taylor to determine on a case by case basis the requirement to procure professional services through a request for qualifications (RFQ). Such determination shall be made in consultation with the City Manager.

The Professional Services Procurement Act specifies that when obtaining architectural, engineering, or land surveying services, the City must first select the most highly qualified provider of those services on the basis of demonstrated competence and qualifications; and then attempt to negotiate a contract with that provider at a fair and reasonable price. If a satisfactory contract cannot be negotiated with the most highly qualified provider of architectural, engineering, or land surveying services, the City must formally end negotiations with that provider, select the next most highly qualified provider, and attempt to negotiate and attempt to negotiate a contract with that provider at a fair and reasonable price. The City must continue this process to select and negotiate with providers until a contract is entered into.

Fees must be fair and reasonable, consistent with and not in excess of published recommended practices and fees of applicable professional organizations, and not in excess of any maximums specified by state law.

The Professional Services Procurement Act does not specify the exact process by which a City may procure accounting, medical, optometrist, interior design, or real estate appraisal services. The law merely prohibits obtaining these services through competitive bidding and requires that such services be selected on the basis of demonstrated competence and qualifications.

SECTION VI

COMPETITIVE BIDS/PROPOSALS

GENERAL INFORMATION:

The term "Competitive Bidding" will be used in this manual, and is generally used in public purchasing, when the bidding process employed requires approval of a governing body such as City Council. Methods include Formal Bids, Request for Proposals or Request for Qualifications, all of which will be determined by the requisitioning department director.

Competitive bidding allows available vendors to compete with each other to provide goods and/or services. In the case of local governments, the bidding process has two additional purposes. The first purpose of competitive bidding is to ensure that public monies are spent properly and legally, and that the best possible value is received. The second purpose is to give qualified and responsible vendors a fair and equitable opportunity to do business with the City.

COMPETITIVE BID REQUEST

The Department or Project Manager will prepare bid specifications, bidder mailing lists, advertising dates, and the bid opening date, time and location. Where appropriate, the City will utilize website notices for national advertising.

COMPETITIVE BIDDING NOTICE:

A notice of a proposed purchase must be published two times, at least seven days apart, in a newspaper of general circulation in the County. The first day of publication should be 14 days before the date of the bid opening. The notice must include:

- ❑ The specifications describing the item to be purchased or a statement of where the specifications may be obtained.
- ❑ The time and place for receiving and opening bids and the name and position of the City official or employee to whom the bids are to be sent.
- ❑ the contract may be awarded either to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality, as provided by law.

RECEIVING BID PROPOSALS:

All bids and proposals will be received by the City Clerk's Office on or before the time and date requested on the bid notice.

Bids received after the official bid opening time and/or date will be returned unopened to the bidder with a letter from the requisitioning department notifying the bidder that the submitted bid/proposal was received subsequent to the due date and time.

On occasion, bids and proposals that are not clearly marked may be inadvertently opened. If this situation occurs, the bid will be re-sealed in front of a witness, and the occasion will be documented.

OPENING BID PROPOSALS:

Bids and/or proposals will be opened at the specified time (or shortly thereafter) and on the date specified in the notice. The date specified in the notice may be extended if circumstances warrant. Preliminary tabulation will be provided to the public when appropriate.

AWARDING A CONTRACT:

The requisitioning department will evaluate all bids and provide a tabulation of the bid results. If the competitive sealed bidding requirement applies to the contract for goods or services, the contract must be awarded to the lowest responsible bidder or to the bidder who provides goods or services at the best value for the municipality. In determining the best value for the municipality, the municipality may consider:

- (1) the purchase price;
- (2) the reputation of the bidder and of the bidder's goods or services;
- (3) the quality of the bidder's goods or services;
- (4) the extent to which the goods or services meet the municipality's needs;
- (5) the bidder's past relationship with the municipality;
- (6) the impact on the ability of the municipality to comply with laws and rules relating to contracting with historically underutilized businesses and nonprofit organizations employing persons with disabilities;
- (7) the total long-term cost to the municipality to acquire the bidder's goods or services; and
- (8) any relevant criteria specifically listed in the request for bids or proposals.

The department requesting the purchase will make their recommendation to the City Manager to be placed on the City Council's agenda for approval. The Finance Department, after Council's approval, will supply the vendor with a purchase order and contracts as required.

Should a Contractor or Professional Services provider request a change in contract price, approvals shall be made prior to the beginning of the work covered by the proposed change. Section 252.048 of the TLGC allows change orders as long as the contract price is not increased by more than 25% and the change order is not being used to purchase new products or to create an entirely new project. Such change will be authorized by a written change order prepared and approved by the Department Director, followed by the consent of the City Manager. Pursuant to this section, the City Manager has authority to approve such change orders that are less than \$50,000. Change orders over \$50,000 are subject to City Council approval.

PREFERENCE TO LOCAL BIDDERS

Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits).

3% Rule

Applies to contracts for the purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the

contract award, including employment of residents of the City and increased tax revenues of the City.

5% Rule

Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services.

Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

ALTERNATE DELIVERY METHODS

The City may use the best-value competitive bidding process, competitive sealed proposal method, construction manager-agent method, construction manager-at-risk method, design-build method, and the job order contract method for public procurement in place of the standard competitive bidding method that is also allowed under Chapter 2269 of the Government Code or Chapters 252 and 271 of the TLGC. The City may use any of the alternative delivery methods for any project involving an improvement to real property.

BID / PROPOSAL EXCEPTIONS:

Before the award of a contract that requires an expenditure of more than \$50,000 the city must comply with the requirements of TLGC Chapter 252 for competitive sealed bidding or competitive sealed proposal requirements unless an exception to such requirements is authorized. TLGC § 252.022 contains the principle exceptions to these requirements (see Appendix D).

The City Manager shall determine whether or not an exception applies to a particular improvement. Notwithstanding an applicable exception, the Department Director may choose to voluntarily utilize competitive sealed bidding or competitive sealed proposals to obtain the best advantage for the City.

Vendor volume in excess of \$50,000 is subject to review during audit. Cumulative expenditures for the budget year by vendor are reviewed for compliance with our competitive bidding practices.

EMERGENCY PURCHASES:

Emergency purchases occur when a situation arises that is unforeseen and must be remedied immediately. Pursuant to state law, emergency purchases are exempt from the bidding process. An emergency is described as follows:

- ❑ Acts of God (e.g., flood damage, tornado)
- ❑ Machinery that is critical to the operation of the City and rendered out of service
- ❑ To preserve or protect the health and safety of the municipality and the residents

- ❑ Procurement necessary because of unforeseen damage to public machinery, equipment, or other property (§252.022(a)(1-3) TLGC)

Where an emergency exists and a purchase estimated over \$3,000 is required, the following procedure will be used:

1. The Department should notify Finance of the purchase and attach an approved emergency justification form (see Appendix B) signed by the Department Director, Director of Finance, and the City Manager and attach to the Purchase Requisition.
2. If the emergency purchase causes a department to exceed their annual budget, the Department Director will work with the City Manager and, if necessary, City Council, to secure funding needed for the purchase.

If an emergency should arise after regular hours, the department director or his/her authorized representative may proceed with the emergency acquisition after receiving verbal approval from the City Manager or his/her designee. On the next regular day of business, a confirming requisition, invoice and properly completed emergency justification report (including a brief explanation of why the purchase was made after hours and the approval received) will be sent to the Finance Department so that a purchase order number can be assigned and forwarded to the appropriate vendor.

SOLE SOURCE PURCHASES:

A sole source vendor implies that there is only one person or company that can provide the equipment needed and that any attempt to obtain bids would only result in one company being able to meet the required specifications.

These tests should be met:

- ❑ The company is the manufacturer.
- ❑ The company does not sell through distributors.
- ❑ Patents in force require the items to be proprietary to the manufacturer.
- ❑ Specifications cannot be relaxed to allow other companies to bid competitively.

A purchase or contract that is subject to City Council award on the basis of competitive bidding may not be awarded under the sole source exception to competitive bidding unless the recommendation for the award is accompanied by the Purchasing Agent's written statement of the reasons why the exception is applicable to the purchase.

A City Council agenda item for action on a sole source purchase or contract must include the words "sole source award". City Council action on a sole source purchase or contract must be separate from all other actions. A sole source purchase or contract may not be included on the consent agenda.

DISASTER RELATED PURCHASES:

A disaster is the occurrence or imminent threat of widespread or severe damage, injury, or loss of life or property resulting from any natural or man-made cause. The existence of a local state of disaster is established by the Mayor through the issuance of a proclamation as provided by Texas Government Code § 418.108. A disaster declaration expires seven days after issuance of the proclamation unless it is renewed or extended. A declaration of local disaster may not be

continued or renewed for a period of more than seven days without the consent of the City Council.

During a local state of disaster, purchasing staff shall cooperate with the Emergency Management Coordinator to ensure that the procurement process is coordinated with emergency operations. The City Manager may suspend or modify normal purchasing procedures as necessary to rapidly secure equipment, goods and services that are required or suitable to respond to the emergency. The modifications to normal procedure shall be the least which are deemed necessary by the City Manager in order to meet the demands of the emergency, but may specifically include the suspension of the notice and publication requirements of Texas Local Government Code § 252.041 applicable to procurements of more than \$50,000 that are subject to requirements for competitive sealed bidding or proposals.

Suspension of the notice and publication requirements for procurements in excess of \$50,000 does not eliminate the requirement to obtain competitive pricing unless the procurement is necessary to time sensitive emergency work that makes it clearly impractical to obtain informal bids. Where emergency demands make even informal bidding impractical a short-term non-competitive contract for site-specific emergency work may be warranted, however, the contract term should not exceed the time necessary to obtain competitive pricing on the basis of informal bids. Ordinarily non-competitive contracts may not be awarded more than 72 hours after the commencement of the state of disaster. If possible, the requisitioning department will contact at least three eligible vendors to obtain informal bids on procurements to which the competitive sealed bidding or proposal process would ordinarily apply. Informal bids may be obtained by phone, fax, email, or face to face solicitation. Informal bids need not be in writing; however, verbal offers will be immediately recorded by the requisitioning department and a record of all informal bids will be submitted to the Finance Department.

Contracts that are based on cost plus a percentage of cost shall not be used for the procurement of emergency work. Contractors listed on the Excluded Parties List System (www.epls.com) will not be eligible for the award of emergency work.

The suspension of normal purchasing procedures does not authorize procurements by persons other than authorized by this Purchasing Policy. Unless authorized in advance by the City Manager, all procurements during a local state of disaster shall be processed by the Finance Department to ensure compliance with this policy.

The City Manager shall reinstate normal purchasing procedures as quickly as possible following the declaration of a local state of disaster. The suspension of normal purchasing procedures automatically terminates 7 days following the declaration of a disaster unless authority to continue the suspension is specifically granted by the Mayor or City Council in any proclamation, resolution or ordinance authorizing the continuation of the local state of emergency for a period of time beyond 7 days.

BONDING:

Bids may be subjected to bonding requirements, per local government statutes. This is done to protect the City if the bidder attempts to withdraw after his bid is accepted (see Appendix D).

SECTION VII

SPECIFICATIONS

GENERAL INFORMATION:

All well-written specifications are the product of a concentrated group effort and are worth preserving. They represent the fruits of lengthy deliberation and study combined with past experience. They are essential to any efficient purchasing program.

Specifications are a concise description of a good or service that the vendor must meet in order to be considered for the award. Specifications may include requirements for testing, inspection, preparation, or installation. Specifications are the total description of the purchase.

SPECIFICATION PURPOSE:

Good specifications have four major characteristics:

- ❑ **They set the minimum acceptability of the goods or services.** The term minimum acceptability is key. The vendor must know the minimum standard to determine what to provide. Too high a standard may mean tax dollars will be wasted. Too low a standard and the goods or services will not meet the expectations of the user.
- ❑ **They should promote competitive bidding.** A maximum number of responsible vendors should be able to bid on the specifications. Restrictive specifications decrease competition.
- ❑ **They should contain provisions for reasonable tests and inspections for acceptability of the goods or services.** The methods and timing of tests and inspections must be indicated in the specification. Whenever possible, tests should refer to nationally recognized practices and standards.
- ❑ **They should provide for an equitable award to the lowest responsible bidder.**

PREPARATION OF THE SPECIFICATIONS:

The user department along with help from the Finance Department should prepare the specifications. The final acceptance of the specifications rests with the Finance Department. This ensures proper quality control and avoids the proliferations of conflicting specifications in different departments of the City.

OBTAINING SPECIFICATIONS:

Existing specifications may be obtained from other local governments or the State Purchasing and General Services Division, Specifications and Inspections Section.

SPECIFICATION TYPES:

There are several types of specifications that are commonly used. The names may vary because of the source describing them. A single specification may be a combination of two or more of these types, especially the first two listed below. The following are the most commonly used terms:

- ❑ **Design Specifications:** These specifications give detailed descriptions of a good or service, including such things as details of construction or production, dimensions, chemical composition, physical properties, materials, ingredients, plus all other details needed for the provider to produce an item of minimum acceptability. Design specifications are usually required for construction projects, custom-produced items, and for many services.
- ❑ **Performance Specifications:** These specifications are used when the goods and/or services are described in terms of required performance. They may include such details as required power, strength of material, test methods and standards of acceptability, and recommended practices.
- ❑ **Combination Specifications:** These specifications contain elements of both design and performance specifications. Some features of each are included to allow a vendor to use ingenuity to meet the performance needs of the City and to require certain necessary design characteristics. These are probably the most common type of specification.
- ❑ **Brand-Name Specifications:** These list a product or service by brand name, model, and other identifying specifics to limit the bidding to a single preferred product. Since this type of specification discourages competition, it should not be used unless the item is the only one that will satisfy the City's requirement. This type of specification is used for purchasing replacement parts where only the brand name item will work.
- ❑ **Brand-Name or Equal Specifications:** These are similar to brand name specifications, except that products equal to the characteristics of the named brand are specified as acceptable.
- ❑ **Qualified Products List Specifications:** Specifications that are identified by manufacturers' names and model numbers and are the only items that are acceptable. These are used when quality is such a critical factor, and testing so lengthy, or expensive, that the City wants to stay with proven products.
- ❑ **Standard Specifications:** A single specification for one or more goods or services that have the same general purpose and are ordered on a recurring basis is a standard specification. The same specification is used each time an order is placed or bids are advertised. Examples are office supplies, paper, janitorial supplies and copier service contracts. Standardized specifications will usually be more complete and detailed than one-time specifications.

SAMPLE SPECIFICATION FORMAT:

Scope and Intent

- ❑ Scope: Explain title and summarize the application.
- ❑ Intent: State use of the item and using department.

Definitions and Applicable Documents

- ❑ Definitions: Define technical and critical terms where necessary.
- ❑ Applicable Documents: List and reference all documents referred to in this specification, including title, edition or issue number, the year of publication, and publisher or originating organization. If necessary, state where the document(s) can be located.

Requirements

- ❑ Performance Requirements and Characteristics: List all functional needs and performance requirements. Include work-related needs that the item must achieve.
- ❑ Design Features and Requirements: List all design requirements, including materials, manufacturing standards and directions, dimensions, physical characteristics of all kinds, and workmanship standards.
- ❑ Other Requirements: List any requirements not covered in the first sections.

Quality Assurance

- ❑ Test Requirements: List any testing requirements; include certifications, inspections, laboratory sampling, and other quality control requirements.
- ❑ Remedies and Penalties: List all remedies available to the government for non-compliance with specifications. Detail penalties to the provider for failure to perform or comply.

SECTION VIII

PROCUREMENT CARD USE

OVERVIEW:

The Procurement Card (“PCard”) program provides the City with an alternative to the traditional purchase order system by allowing a more efficient method for making small dollar purchases of goods and services. The goal of the program is to increase savings and reduce costs by eliminating much of the paperwork required for small dollar expenditures.

The PCard operates similar to a credit card, and carrying one is a privilege to the employees based on trust. Although the PCard is issued to the employee, it remains City property and can be rescinded at any time.

The City, through its Procurement Card Policy, establishes its policies, procedures and rules for use of the PCard by City employees. Purchases made with PCards must comply with the requirements of the City’s Purchasing Policy and the Procurement Card Policy.

SECTION IX

PURCHASING AUTHORIZATION FORM

A Purchasing Authorization Form must be signed by the department director for each person having authority to approve purchases for his/her department. This form will be kept on file in the Purchasing Department.

The Purchasing Authorization Form indicates that the person having the authority to approve purchases for their department has read and understood the Purchasing Rules & Regulations Policy and will abide by the guidelines, restrictions, and duties enumerated therein. (See Appendix A)

SECTION X

INTERNAL GUIDELINES FOR MANAGEMENT OF FEDERAL AND/OR STATE FUNDS

The management of federal and/or state grants is governed by a separate policy. Please refer to the City of Taylor Federal and State Grant Procurement Policy.

APPENDIX A

PURCHASE AUTHORIZATION FORM

*I have been authorized to approve requests for purchases for the _____
_____ Department(s), budget number(s) _____
_____ up to \$49,999.99.*

In connection with that authorization, I certify that I have read and understand the Purchasing Rules and Regulations Policy and will abide by the guidelines, restrictions, and duties enumerated therein.

NAME: _____ *(Please Type)*

(Signature)

DATE: _____

APPROVAL _____
(Department Director)

APPENDIX B

EMERGENCY PURCHASE JUSTIFICATION FORM

This questionnaire has been designed to assist staff in providing information necessary in the processing of emergency requisitions for the purchase of products and/or services. Please complete and forward to Purchasing. If more space is needed, please attach additional page(s).

REQUISITION NO.: _____

1. State the reason for the emergency purchase by explaining what the emergency is and/or what caused the emergency situation:

2. State the financial or operational damage/risk that will occur if needs are not satisfied immediately (do not simply say there will be a loss or some damage):

3. State why the needs were not or could not be anticipated so that goods/services could not have been purchased following standard procedures:

4. State the reason and process used for selecting the vendor (attach all quotes/proposals received from other sources, if applicable):

5. State the part of the City's Purchasing Policy this Emergency Purchase falls under.

I certify that the above statements are true and correct, and that no other material fact or consideration offered or given has influenced this recommendation for an emergency procurement.

Submitted By: _____

Department Director: _____

Authorized Signature

Date

City Manager: _____

Authorized Signature

Date

APPENDIX C - PURCHASE ORDER REQUISITION

DEPARTMENT:	DEPARTMENT CONTACT:	FUND-DEPARTMENT-ACCOUNT:	DATE:
-------------	---------------------	--------------------------	-------



CITY OF TAYLOR
400 PORTER
TAYLOR, TX 76574

PURCHASE ORDER #:

VENDOR NAME: _____ SHIP TO: _____

VENDOR EMAIL: _____

VENDOR PHONE: _____

CONTACT PERSON: _____

QUANTITY	DESCRIPTION & PART/MODEL #	UNIT PRICE	TOTAL
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00
			\$ 0.00

FREIGHT: _____

GRAND TOTAL: **\$ 0.00**

REQUISITIONED BY: _____

DEPARTMENT HEAD APPROVAL: _____

NOTE: THIS REQUISITION MUST BE FILLED OUT COMPLETELY AND APPROVED BY THE DEPARTMENT DIRECTOR
FOR ALL PURCHASES OVER \$3,000.

APPENDIX D

ADDITIONAL INFORMATION

BIDDING

TLGC § 252.022

(a) This chapter does not apply to an expenditure for:

1. A procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;
2. A procurement necessary to preserve or protect the public health or safety of the municipality's residents;
3. A procurement necessary because of unforeseen damage to public machinery, equipment, or other property;
4. A procurement for personal, professional, or planning services;
5. A procurement for work that is performed and paid for by the day as the work progress;
6. A purchase of land or right-of-way; and
7. A procurement of items that are available from only one source.
 - a. items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
 - b. films, manuscripts, or books;
 - c. gas, water, and other utility services;
 - d. captive replacement parts or components for equipment;
 - e. books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
 - f. management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;
8. A purchase of rare books, papers, and other library materials for a public library;
9. Paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;
10. A public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;
11. A payment under a contract by which a developer participates in the construction of a public

improvement as provided by Subchapter C, Chapter 212;

12. Personal property sold:

- a. at an auction by a state licensed auctioneer;
- b. at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- c. by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- d. under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

13. Services performed by blind or severely disabled persons;

14. Goods purchased by a municipality for subsequent retail sale by the municipality;

15. (15) electricity; or

16. (16) advertising, other than legal notices.

(b) This chapter does not apply to bonds or warrants issued under Subchapter A, Chapter 571.

(c) This chapter does not apply to expenditures by a municipally owned electric or gas utility or unbundled divisions of a municipally owned electric or gas utility in connection with any purchases by the municipally owned utility or divisions of a municipally owned utility made in accordance with procurement procedures adopted by a resolution of the body vested with authority for management and operation of the municipally owned utility or its divisions that sets out the public purpose to be achieved by those procedures. This subsection may not be deemed to exempt a municipally owned utility from any other applicable statute, charter provision, or ordinance.

(d) This chapter does not apply to an expenditure described by Section 252.021(a) if the governing body of a municipality determines that a method described by Chapter 2269, Government Code, provides a better value for the municipality with respect to that expenditure than the procedures described in this chapter and the municipality adopts and uses a method described in that chapter with respect to that expenditure.

BONDING

Sec. 2253.021. PERFORMANCE AND PAYMENT BONDS REQUIRED.

(a) A governmental entity that makes a public work contract with a prime contractor shall require the contractor, before beginning the work, to execute to the governmental entity:

- (1) a performance bond if the contract is in excess of \$100,000; and
- (2) a payment bond if:

- (A) the contract is in excess of \$25,000, and the governmental entity is not a municipality or a joint board created under Subchapter D, Chapter 22, Transportation Code; or
- (B) the contract is in excess of \$50,000, and the governmental entity is a municipality or a joint board created under Subchapter D, Chapter 22, Transportation Code.

(b) The performance bond is:

- (1) solely for the protection of the state or governmental entity awarding the public work contract;
- (2) in the amount of the contract; and
- (3) conditioned on the faithful performance of the work in accordance with the plans, specifications, and contract documents.

(c) The payment bond is:

- (1) solely for the protection and use of payment bond beneficiaries who have a direct contractual relationship with the prime contractor or a subcontractor to supply public work labor or material; and
- (2) in the amount of the contract.

(d) A bond required by this section must be executed by a corporate surety in accordance with Section 1, Chapter 87, Acts of the 56th Legislature, Regular Session, 1959 (Article 7.19-1, Vernon's Texas Insurance Code).

(e) A bond executed for a public work contract with the state or a department, board, or agency of the state must be payable to the state and its form must be approved by the attorney general. A bond executed for a public work contract with another governmental entity must be payable to and its form must be approved by the awarding governmental entity.

(f) A bond required under this section must clearly and prominently display on the bond or on an attachment to the bond:

- (1) the name, mailing address, physical address, and telephone number, including the area code, of the surety company to which any notice of claim should be sent; or
- (2) the toll-free telephone number maintained by the Texas Department of Insurance under Subchapter B, Chapter 521, Insurance Code, and a statement that the address of the surety company to which any notice of claim should be sent may be obtained from the Texas Department of Insurance by calling the toll-free telephone number.

(g) A governmental entity may not require a contractor for any public building or other construction contract to obtain a surety bond from any specific insurance or surety company, agent, or broker.

(h) A reverse auction procedure may not be used to obtain services related to a public work contract for which a bond is required under this section. In this subsection, "reverse auction procedure" has the meaning assigned by Section 2155.062 or a procedure similar to that described by Section 2155.062.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Quality of Life
Economic Vitality

Agenda Item Number: 5.

Agenda Title: Consider approval of the contract with Lionheart Places, LLC for the Downtown Master Plan update

Council Action to be Taken: Consider approving the Downtown Master Plan update contract with Lionheart Places, LLC

Department Submitted: Development Services - Main Street

Staff Contact: Jan Harris, Main Street Mgr

1. PURPOSE / DESCRIPTION

The purpose of this item is for the Council to consider approving the contract with Lionheart Places, LLC to update the current Downtown Master Plan.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The Downtown Taylor Master Plan, created in 2015, has served as a guide in the implementation of various improvement projects for the downtown district. In the 9 years since that plan was launched, downtown Taylor has undergone substantial changes and is currently facing challenges and opportunities not dreamed of in 2015. This update to the Downtown Master Plan will address those challenges and opportunities and provide a road map for future projects and improvements.

At the February 8, 2024 City Council meeting, the Council authorized the allocation of Tax Increment Financing #1 funds for projects including the update of the Downtown Master Plan by Lionheart Places, LLC. The cost for this update is \$159,000 for the update plus billable expenses estimated at \$5,000 for a total expenditure of \$164,000.

The summary of the scope of work and deliverables outlined in the contract between Lionheart Places, LLC and the City of Taylor includes:

- Task1 - Think (begins April 2024 and ends May 2024) - Fee associated: \$30,000.00
 - Development of the Project Management Plan includes the project's vision and success factors, and detailed plans of work that cover all aspects of the project;

- Meetings with key stakeholders and city staff;
- Hold Stakeholders Dialogue #1 to engage the community to ensure all points of view are considered from the outset; and
- Development of the initial draft of the Vision, Goals, and Metrics for the overall project.
- Task 2 - Investigate (begins June 2024 and ends July 2024) - Fee associated: \$29,000.00
 - An analysis of baseline conditions;
 - An analysis of benchmarks and comparable projects and places;
 - An analysis of existing policy and regulatory framework; and
 - Further coordination with key stakeholders working in the community to obtain data and understand opportunities and challenges.
- Task 3 - Create (begins August 2024 and ends October 2024) - Fee associated: \$50,000.00
 - Develop two to three alternatives for the future of Downtown which will be measured against the project's goals;
 - Prototype and test the alternatives to quantify inputs so the feasibility of each may be measured;
 - Development of the preferred urban design framework for the preferred alternative that describes and depicts the vision of development and opportunities for public and private investment in the study area;
 - Continued meetings with key stakeholders; and
 - Hold Stakeholders Dialogue #2 to obtain feedback on the plan's direction.
- Task 4 - Share (begins November 2024 and ends December 2024) - Fee associated: \$50,000.00
 - Lionheart, LLC will develop one draft and one final report for review and approval. The Downtown Plan Update will include best practices necessary to implement the recommendations for the Preferred Urban Plan;
 - Hold Stakeholders Dialogue #3 to obtain feedback on the next steps and project implementation
 - Development of key plan graphics including up to three renderings and three illustrative plans depicting key strategies and projects identified in the plan;
 - Coordination with key stakeholders working in the study area to obtain comments on the draft plan;
 - Address all comments from Stakeholders Dialogue #3 and key stakeholders in the final plan; and
 - Lionheart staff will make final presentations to up to 3 boards, commissions, or council of recommendations to facilitate the review and adoption of the final plan.

3. PROS and CONS	
<u>PROS</u>	<u>CONS</u>

• In the 9 years since the last Downtown Master Plan, Taylor and its downtown district have undergone dramatic changes. It is important that the downtown stakeholders are prepared to successfully meet those challenges and opportunities armed with a professionally-developed plan. • An updated Downtown Master Plan will provide the tools downtown Taylor will need for both the public and private sectors to successfully handle the rapid growth patterns in Taylor's future.	• There are no known cons.
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4. RECOMMENDATION

The TIF #1 board requests that the Council authorize the City Manager to execute the contract for services presented by Lionheart Places, LLC for the update to the Downtown Master Plan.

5. FUNDING SOURCE

This project will be funded through the TIF #1 budget.

6. TIMELINE

Task One: Think	Task Two: Investigate	Task Three: Create	Task Four: Share
Start: April 2024	Start: June 2024	Start: August 2024	Start: November 2024
End: May 2024	End: July 2024	End: October 2024	End: December 2024

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. Consult Agreement_Taylor DowntownA_240213v4

-

AGREEMENT

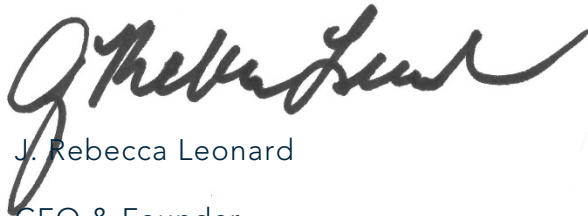
February 13, 2024

Tom Yantis, AICP
Assistant City Manager
City of Taylor
400 Porter Street
Taylor, Texas 76574
tom.yantis@taylortx.gov

RE: TAYLOR DOWNTOWN PLAN

Dear Tom,

It was a pleasure speaking with you and Doug Moss about an update to the Downtown Plan in Taylor, TX (hereinafter referred to as "project"). This letter shall confirm our understanding and shall constitute our consultancy agreement that Lionheart Places, LLC (hereinafter referred to as "Lionheart") shall furnish to City of Taylor (hereinafter referred to as "Client") in connection with the Project referred to above and described below.



J. Rebecca Leonard
CEO & Founder

Lionheart Places, LLC

1. PROJECT UNDERSTANDING

PROJECT DESCRIPTION

The Project is to update the Downtown Plan for Taylor, TX (See Exhibit A for Project Extents Map). The result of this effort will be a Downtown Plan that includes updated conditions, opportunities, and constraints, as well as updated stakeholder input. So many things have happened in Taylor since the current Downtown Plan was developed in 2015.

Our work begins with 'Care' – a deep understanding of our clients, their values, and the specific challenges they face. Given our work with Taylor over the last 9-10 years, we understand the community and those elements of the Downtown that they hold near and dear. This empathy forms the foundation upon which we build every aspect of our projects. It is not just about meeting expectations but about transcending them, creating solutions that resonate on a personal and community level.

The steps we follow are methodical yet adaptable, comprising 'Think', 'Investigate', 'Create', 'Share', and culminating in 'Build' and 'Review'. For the Downtown Plan Update, our focus will be on the first four stages, setting the groundwork for seamless transition into construction and post-project evaluation. Our process, though sequential, is flexible enough to allow overlapping of tasks when necessary, ensuring efficiency and dynamism in our approach.

In terms of deliverables, our commitment to quality and best practices is unwavering. Our planning documents adhere to the standards set forth in the PAS Report 589: Creating Planning Documents and Landscape Architecture Documentation Standards: Principles, Guidelines, and Best Practices, industry standards, co-developed by our founding partner, Rebecca Leonard. This dedication to excellence is reflected in every aspect of our work, ensuring that the outcomes not only meet but exceed the highest industry standards. All deliverables, unless specified otherwise, will be provided as digital documents (PDF), ensuring accessibility and ease of dissemination.

In summary, our engagement with the Downtown Plan Update is more than a project; it is a journey towards creating sustainable, equitable, and healthy environments. Our comprehensive approach, from conception to completion, guarantees that the project remains aligned with our core values and our client's vision, delivering impactful and lasting results.

2. PROJECT TEAM

TEAM MEMBERS

Lionheart is the prime consultant to the project.

CLIENT AND THEIR ROLES

The City of Taylor is responsible for supplying necessary documents, site base information and data to the team, and responding to questions and providing design direction within three business days of the submission of questions.

3. LIONHEART'S PROCESS

TASK ONE: THINK

During Task 1: Think, the Lionheart team will work with the Client and other stakeholders deemed important to the conversation such as TIRZ District #1 Advisory Board, Main Street Advisory Board, Planning and Zoning Commission and City Council (this group is deemed "Key Stakeholders" throughout this proposal) to draft the Downtown Plan Update Vision, Goals, and Metrics. These goals will become the foundation of the Downtown Plan Update. They will be measured during Task 2: Create and result in a preferred plan which identifies redevelopment opportunities, infrastructure needs and alignment with broader goals for parks and open space, culture, and urban design. The following milestones will occur during this task:

- Project Management Plan to describe the Client's vision and critical success factors, detailed work plan (with tasks, resources, and milestones), roles and responsibilities, quality management plan, communication plan, client care plan, quality control standards, and risk/change management plan. This is a living document that will be updated as the project progresses.
- Client Kick Off Meeting(s) to discuss Project Management Plan and Stakeholder Engagement Strategy with City Staff and Key Stakeholders. This may happen in a meeting or back-to-back meetings with various Key Stakeholders.
- Initial Project Vision, Goals and Metrics to inform the direction of the plan and provide focus to the process and deliverables.
- Stakeholders Dialogue #1: Defining the Vision and Goals to engage the community early in a meaningful way so that all points of view are considered from the beginning. Use this opportunity to validate the draft vision, goals and metrics for the project and obtain additional information for consideration in future tasks.

Meetings and Deliverables:

- Draft Project Management Plan
- Client Kick Off Meeting
- Stakeholders Dialogue #1: Defining the Vision and Goals
- Final Project Management Plan
- Project Vision, Goals and Metrics

TASK TWO: INVESTIGATE

During Task 2: Investigate, the Lionheart team will review previous plans and existing inventory of information about the downtown and analyze the existing conditions, opportunities, and constraints. These will be compared to relevant benchmark communities selected by the Key Stakeholders. The following milestones will occur during this task:

- Analysis of Baseline Conditions to be able to track progress since the last plan update. Data input will include open data sources and on-the-ground observations.
- Analysis of Benchmarks and Comparable Projects/Places to inspire and inform potential strategies.
- Analysis of Policy and Regulatory Framework to understand previously expressed ideas for the study area and their implementation progress as well as other regulatory opportunities and obstacles.
- Coordination with Key Stakeholders working in the community to obtain data and understand opportunities and challenges.

Meetings and Deliverables:

- Analysis Of Baseline Conditions
- Analysis Of Benchmarks and Comparable Projects/Places
- Analysis Of Policy and Regulatory Framework
- Virtual Meetings with Up To 3 Key Stakeholders
- Summary Of Analysis

TASK THREE: CREATE

During Task 3: Create, the Lionheart team will develop up to three alternatives for the future of the Downtown. These alternatives will be developed and measured against the goals of the project. During this phase, a preferred scenario will be selected based on the desired characteristics of each alternative. The following milestones will occur during this task:

- Urban Design Framework Alternatives (2-3) to explore a variety of options for the plan. High level conceptual plans for development and redevelopment in the study area, including parks, trails, land uses, development/redevelopment sites, circulation, and streetscapes.

- Prototype and Test Alternatives to quantify inputs so that feasibility of each alternative can be analyzed. Lionheart will also evaluate success at achieving project goals for each alternative.
- Preferred Urban Design Framework for the preferred alternative that describes and depicts the vision of redevelopment and the distinct opportunities for public and private investment in the Study Area. The include:
 - Parks, Trails and Public Spaces;
 - Land Uses;
 - Development/Redevelopment Sites;
 - Circulation; And
 - Streetscapes.
- Implementation Roadmap to identify potential phasing considerations, partnerships, and priorities for the Preferred Urban Design Framework including new strategies that are needed to ensure the plan's implementation.
- Coordination with Key Stakeholders working in the study area to obtain feedback on plan recommendations.
- Stakeholders Dialogue #2: Choosing a Preferred Path Forward to obtain feedback on the plan direction.

Meetings and Deliverables:

- Urban Design Framework Alternatives (2-3 plans)
- Prototype and Test Alternatives
- Preferred Urban Design Framework
- Implementation Roadmap
- Virtual Meetings with Up To 3 Key Stakeholders
- Stakeholders Dialogue #2: Choosing A Preferred Path Forward

TASK FOUR: SHARE

In Task 4: Share, the Lionheart team will produce one draft and one final report to be reviewed and approved during this phase. The Downtown Plan Update will include best practices necessary to implement recommendations for the Preferred Urban Design Framework. The following milestones will occur during this task:

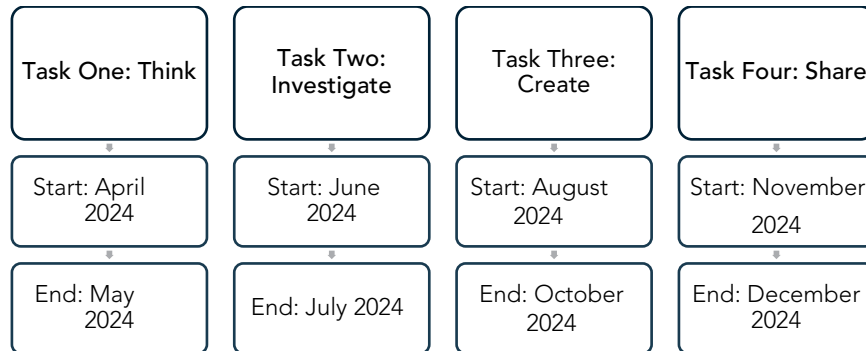
- Draft Plan to document all process, analysis, and recommendations in sufficient detail to guide implementation of recommendations.
- Stakeholders Dialogue #3: Implementation and Prioritization to obtain feedback on next steps and implementation.
- Key Plan Graphics up to three renderings and three illustrative plans depicting key strategies and projects identified in the plan.
- Coordination with Key Stakeholders working in the study area to obtain comments on the Draft Plan.

- Final Plan to address all comments obtained from Stakeholders Dialogue #3 and Key Stakeholders.
- Final Presentation(s) to up to three boards, commissions, or council of recommendations to facilitate review and adoption of the Final Plan.

Meetings and Deliverables:

- Draft Downtown Plan Update
- Virtual Meetings with Up To 3 Key Stakeholders
- Stakeholders Dialogue #3: Prioritization and Implementation
- Key Plan Graphics (Up To 3 Renderings and 3 Illustrative Plans)
- Final Downtown Plan Update
- Up To Three Final Presentation(s) To Boards, Commissions or Council

4. PROCESS / TIMELINE



Any extension of the schedule beyond 10% will be billed as time and materials.

5. OPTIONAL / ADDITIONAL SERVICES

The following tasks are available services that are not included in the base Scope of Work and can be added a la carte. These tasks may extend the overall project timeline.

- Drone Photography
- Additional Renderings Beyond What Is Stated in The Scope
- Animation or Video
- Site Or Project Model
- Fundraising Package
- Graphic Identity and Branding
- Operations and Maintenance Planning
- Specialty Subconsultants
- Cost Estimating/ Opinions of Cost

6. EXCLUSIONS / ASSUMPTIONS

Exclusions

- Additional Meetings/And or Trips Beyond What Is Stated in Scope
- Agency Or Regulatory Permits or Approvals
- Special Filings for Variances or Other Ownership Matters
- Preparation Of Any As-Built Drawings or Record Drawings
- Geotechnical Reporting or Borings
- Engineering
- Interior Amenity Spaces
- Signage And Wayfinding
- Traffic Or Transportation Design
- Value Engineering
- Cost Estimating
- Water Feature Design or Fountain Engineering
- Site Work Beyond the Project Boundary Line
- Coordination With Other Special Districts
- Coordination With Public and Private Utilities

Assumptions

- All deliverables will be sent as digital documents (PDF) unless stated otherwise.
- Base mapping and existing conditions survey provided by others. Lionheart is not responsible for errors in data used in the project work supplied by the Client or others.

7. YOUR INVESTMENT

BASIC SERVICES

By signing this letter, you are authorizing Lionheart to begin services immediately for a fee of \$159,000. The following is a summary of the fees associated with this effort.

Task	Fee
Task One: Think	\$ 30,000.00
Task Two: Investigate	\$ 29,000.00
Task Three: Create	\$ 50,000.00
Task Four: Share	\$ 50,000.00
Total:	\$ 159,000.00

REIMBURSABLE EXPENSES

In addition to our fees and services, we charge for project expenses incurred on your behalf. These typically include such items as travel, photography, telephone charges, video conferencing and reproduction. We invoice these expenses at cost plus fifteen percent (15%) for administrative processing and handling.

ADDITIONAL SERVICES

Any services that are not defined in this agreement are compensated on an hourly basis for the time worked on your behalf. Rates are based on our current employee rate schedule (see Exhibit B). Additional services can include but are not limited to, redesign of work already approved, major revisions to the program and/or expansion of scope of services. When it is possible, we will define the changes, additions, or modifications to the scope, provide an estimate of costs and request written authorization in advance. However, the absence of a written change order will not preclude payment of fees due Lionheart, provided the change is approved and ordered by the Client.

8. PAYMENT TERMS

Invoices will be mailed from Lionheart's office by the 10th of each month with specific descriptions of the services performed and expenses incurred in the previous month.

Invoices are payable within 30 days of the date of billing.

If you require greater detail for your accounting purposes, we will provide itemized breakdowns of hourly activities or provision of detailed backup for reimbursed expenses. At your request, we can provide this service at an hourly rate of \$65 (sixty-five dollars) per hour.

9. ACCEPTANCE

This Agreement is entered into between Lionheart Places, LLC and Client, owner, or reputed owner of the property to be benefited by Lionheart's services.

If this contract meets with your approval, please sign below, and return one (1) copy for our file.



If this agreement is not accepted within one (1) month from the date of receipt, the offer to perform the described services may be withdrawn and Lionheart may renegotiate this proposal.

The Client agrees that they have read and understood the Contract Provisions (Exhibit C) attached hereto and incorporated herein by reference.

LIONHEART PLACES LLC

By: 

Date: 2/13/2024

Name: Rebecca Leonard

Title: CEO and Founder

APPROVED BY CLIENT

By: _____

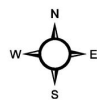
Date: _____

Name: _____

Title: _____

EXHIBIT A

Taylor Tax Increment Reinvestment Zone



00 0.04 0.08 0.12 0.16
Miles



EXHIBIT B

EMPLOYEE CLASSIFICATION AND HOURLY BILLING RATES

PROFESSIONAL WITNESS	\$400
PRINCIPAL	\$200 - \$300
PLANNER/LANDSCAPE DESIGNER	\$100 - \$250
INTERN	\$85
PROJECT ASSISTANT	\$85 - \$150

EXHIBIT C

CONTRACT PROVISIONS

1. All fees, commissions, and expenses billed shall be due within thirty (30) days of the date of billing. Interest on unpaid or late bills shall accrue at 1 3/4 percent interest per month (21.0% A.P.R.). In the event of non-payment, such unpaid amounts shall constitute and become a lien upon the property for which professional services are being performed or completed. Lionheart may, at its discretion, assert its right to file and foreclose upon such lien, in addition to pursuing any other remedies permitted by law. Client agrees that all statements not objected to in writing within thirty (30) days of receipt are agreed to be final and binding upon the parties as to the amounts due, the adequacy of Lionheart's performance, and the value of the services provided to Client. If Client does not pay Lionheart within thirty (30) days of the date of billing and Lionheart consults with an attorney for collection, then, in addition to all sums due, Client agrees to pay all costs incurred by Lionheart associated with collection, including Lionheart's reasonable attorney's fees and reasonable court costs.
2. When any invoice is outstanding and unpaid thirty (30) days after the date of billing, Lionheart may, at its discretion, stop work on the project. In addition, when any invoice is outstanding and unpaid ninety (90) days after the date of billing, Lionheart may withdraw from any governmental agency review process any applications, drawings, submittals or other project documents reflecting Lionheart's services. No notice of Lionheart's intent to stop work or to withdraw from any governmental review process shall be required. Client forever releases, discharges and holds Lionheart harmless from all liability arising out of Lionheart's withdrawal of any applications, drawings, submittals or other project documents. Client shall fully indemnify, defend, and hold harmless Lionheart against all claims for liability asserted by any project participant for any action taken by Lionheart under this paragraph.
3. If the project is suspended or abandoned, in whole or in part, for a period of ninety (90) days or more, or upon instruction by Client to Lionheart to suspend activity on the project, Lionheart shall be compensated for all services performed together with all reimbursable expenses due and the Agreement shall be deemed terminated. If the project is resumed after such suspension, the Agreement between Client and Lionheart shall be renegotiated prior to resumption of services by Lionheart. Such renegotiation shall include a fee for remobilization costs incurred by Lionheart. If this Agreement is terminated due to the suspension or abandonment of the project, Client shall make full payment to Lionheart for all compensation due hereunder within 30 days of receipt of a final invoice from Lionheart. For purposes of this Agreement, the term "suspension" or "abandonment" shall mean substantial discontinuance of labor, services, and expenses for a ninety (90) day period or written instruction by Client to suspend substantially all project activities.
4. Lionheart reserves the right to raise hourly rates at its own discretion during this project. Any such increases, however, will not result in an increase in the total fees identified in this proposal unless specific services are being provided on a time and materials basis.
5. Drawings and specifications, including those in electronic form, prepared by Lionheart are the Instruments of Service for use solely with respect to this project. Lionheart shall be deemed the author and owner of their Instruments of Service and shall retain all common law, statutory, and other rights, including copyrights.
6. Lionheart grants the Client a nonexclusive license to reproduce Lionheart's Instruments of Service solely for the purposes of constructing, using, and maintaining this project, if Client shall comply with all obligations, including prompt payment of all sums when due, under this Agreement. The Client shall be permitted to retain copies, including reproducible copies of drawings and specifications for information and reference in connection with the Client's use and occupancy of the project. The Client shall be permitted to authorize its contractors, subcontractors, and material suppliers to reproduce applicable portions of the Instruments of Service appropriate to and for use in the execution of this project. The drawings and specifications shall not be used by the Client on another project, except by agreement in writing between Lionheart and Client.

Any unauthorized use of the Instruments of Service without Lionheart's consent shall be at the Client's sole risk and without liability to Lionheart. The Client shall indemnify and hold harmless Lionheart, and Lionheart's subconsultants from and against claims, damages, losses and expenses, including, but not limited to payment of attorney's fees, arising out of unauthorized use of the Instruments of Service that are part of this project.

Lionheart shall not be responsible or liable for any direct, actual or consequential damages which occur as the result of its inability to produce the Instruments of Service by reason of the casualty, destruction or loss of documents that occurs through no fault of Lionheart.

7. The parties agree not to solicit for employment any employee of the other with whom the parties have had contact because of this Agreement, while the candidate is employed by the other party, and for twelve (12) months following termination of such employment, unless specifically agreed to in writing.
8. In the event of a default of any provision of this Agreement, after ten (10) days' notice to cure is delivered, this Agreement may be deemed terminated by the non-defaulting party. For purpose hereof, any failure to pay sums due in accordance with Paragraph 1 shall be deemed default. Either party may terminate this Agreement for convenience and without cause upon thirty (30) days written notice by either party. If Client terminates this Agreement for convenience, Lionheart shall be compensated for Services performed prior to termination, together with reimbursable expenses then due.
9. Lionheart and Client waive consequential damages for claims, disputes or other matters in question arising out of or relating to the Agreement. This mutual waiver is applicable, without limitation, to all consequential damages due to either party's termination in accordance with Paragraph 8.

All notices and other communications that are required or permitted to be given to the parties under this Agreement shall be sufficient in all respects if given in writing and delivered in person, by electronic mail, by telecopy, by overnight courier, or by certified mail, postage prepaid, return receipt requested, to the receiving party at the following address:

If to Lionheart: Lionheart Places LLC
1023 Springdale Road, Suite 6-E
Austin, TX 78723
Attention: Rebecca Leonard
Telephone: (512) 520-4488

If to Client: City of Taylor
400 Porter Street Taylor,
Texas 76574
Attention: Tom Yantis, AICP

or to such other address as such party may have given to the other by notice pursuant to this Section. Notice shall be deemed given on the date of delivery, in the case of personal delivery, electronic mail, or telecopy, or on the delivery or refusal date, as specified on the return receipt in the case of certified mail or on the tracking report in the case of overnight courier.

10. If any provision of this Agreement is for any reason held invalid or unenforceable, such provision shall be deemed separate and shall not affect the validity of the remaining portions herein.
11. This Agreement shall be binding upon the parties, their partners, successors, assigns, and legal representatives.
Client shall not assign this Agreement without the consent of Lionheart.
12. This Agreement may be amended or modified only by written instrument executed by both parties.
13. This Agreement (together with the attached Exhibits, which are incorporated herein by this reference) constitutes the entire agreement between the parties and supersedes prior understandings, written or oral. No waiver under this Agreement shall be valid unless it is given in writing and duly executed by the party to be charged therewith.
14. This Agreement shall be governed by the Laws of the State of Texas. The parties agree that venue for any dispute between them arising out of or relating to this Agreement shall be in the City of Austin in the and County of Williamson, State of Texas.
15. In construing this Agreement, (i) the singular includes the plural and vice versa, (ii) reference to any document means such document as amended from time to time, (iii) "include" or "including" means including without limiting the generality of any description preceding such term, (iv) the word "or" is not exclusive, and (v) references to this Agreement or Sections or paragraphs of this Agreement refer to this entire Agreement including all exhibits, schedules, and Addendum attached hereto, as the same may be amended from time to time.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure

Agenda Item Number: 6.

Agenda Title: Consider purchase of Windy Ridge Lift Station pump control panel replacement

Council Action to be Taken: Consider approval of purchase order to Trac-N-Trol for Windy Ridge lift station control panel replacement

Department Submitted: Public works- WWTP

Staff Contact: Naptally Laprade, Wastewater Superintendent

1. PURPOSE / DESCRIPTION

The purpose for the replacement of the control panel is due to failure of the PLC of the current control panel.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

In addition to replacing the panel, Trac-N-Trol will also integrate the alarm system with the WWTP's SCADA system. This will allow operators to monitor the lift station from the SCADA system at the plant. Currently, the lift stations are on a separate alarm system, but the goal is to streamline monitoring the wastewater sites.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Alarm system and level monitoring for lift station are displayed on SCADA interface. • SCADA provider is under contract • New panel provides two separate operating systems in the case one fails (Level transducer/ floats) • Less chance for sanitary sewer	• Upfront cost

overflows • Warranty on parts and labor • 24/7 Technical support for the life of the system	
--	--

4. RECOMMENDATION

It is recommended that the control panel replacement is approved, and the panel is upgraded to a more robust system.

5. FUNDING SOURCE

WWTP budget 340-706- Line item 349 (Misc repair, Maint)

6. TIMELINE

7. OTHER OPTIONS

Repair current panel and continue to monitor lift station with the Omni alarm system.

8. ATTACHMENTS

1. City of Taylor Rice's Crossing Lift Station - SCADA Quote
2. City of Taylor Rice's Crossing Lift Station - Pump Control Panel Quote



From: Ryan Wood
PO Box 5056
Georgetown, TX 78627
Phone: 512-930-5721
Fax: 512-869-7621
Email: rwood@tracntrol.com

Quotation

Date: March 4, 2024
To: Naptally Laprade
City of Taylor
400 Porter Street
Taylor, TX 76574
Sent via: Email
cc:

Project: Rice's Crossing Lift Station – SCADA

Scope of Work:

1. Labor, materials, and programming for the installation of a SCADA RTU enclosure at Rice's Crossing Lift Station and integration into the existing SCADA system.
2. Warranty – One year parts and labor
3. On and off-site technical support – 24/7 for the life of the system. Service fees may apply for non-warranty support.
4. Training as required

Deliverables:

1. Furnish and install a SCADA RTU enclosure to include:
 - a. 30"x30"x10" Stainless Steel enclosure
 - b. LED enclosure light
 - c. Allen Bradley PLC with required expansion modules
 - d. Cellular Radio with antenna
 - e. Ethernet Switch
 - f. Power Supply
 - g. 120VAC and Analog Surge Suppression
 - h. Input and Output Relays
 - i. Battery Back-up
 - j. Miscellaneous material as required
2. Furnish and install material as required to extend the equipment rack for mounting on the SCADA RTU enclosure.
3. Conduit and wire as required between the Pump Control Panel and the SCADA RTU.
4. Furnish and install a submersible level transducer for monitoring wet well level.
5. PLC programming for control and monitoring of the following:
 - a. RTU 120VAC Power – Monitoring
 - b. Pump Run Command (x2) – Control
 - c. Pump Run Status (x2) – Monitoring
 - d. Pump Seal Fail (x2) – Monitoring
 - e. Pump Overtemperature (x2) – Monitoring
 - f. Pump HOA Switch, Hand Position (x2) – Monitoring

- g. Pump HOA Switch, Auto Position (x2) – Monitoring
 - h. High Level Float – Monitoring
 - i. Wet Well Level – Monitoring
6. Programming of HMI software for graphical display, control, monitoring, trending, and alarming of lift station I/O

Exclusions and Assumptions:

- 1. Local and state sales taxes are excluded from quoted pricing.
- 2. Performance and payment bonds are excluded from quoted pricing.
- 3. Installation of field instrumentation other than equipment specified will be invoiced on a cost-plus basis.
- 4. This proposal assumes that equipment can be temporarily removed from service while improvements are implemented.
- 5. 120VAC power is assumed to be available onsite.
- 6. This proposal assumes that all existing equipment is operational and fully functional and that only the items listed above under “Deliverables” are to be provided and installed.
- 7. This proposal assumes that a high level float switch is existing.

Terms:

- 1. Invoices are due Net 30 days from date of invoice. Balances paid after due date are subject to a 1.5% charge.
- 2. Mobilization and equipment will be invoiced at 50% of contract amount upon acceptance of quotation. Freight is prepaid and included in quoted pricing.
- 3. Balance of contract will be paid monthly based on percentage of project completed each 30 days.
- 4. Pricing is valid for 30 days from date of quotation.
- 5. System is quoted for completion within 120 days of approval.

Quotation:

Item	Quoted Pricing
City of Taylor Rice’s Crossing Lift Station - SCADA	\$48,475.00

Respectfully submitted:

Accepted & Date

Ryan Wood

Ryan Wood, TraC-n-trol, Inc.

Taylor, City of

Date

If acceptable, please sign, date, and return to our office.



From: Ryan Wood
PO Box 5056
Georgetown, TX 78627
Phone: 512-930-5721
Fax: 512-869-7621
Email: rwood@tracntrol.com

Quotation

Date: March 5, 2024
To: Naptally Laprade
City of Taylor
400 Porter Street
Taylor, TX 76574
Sent via: Email
cc:

Project: Rice's Crossing Lift Station – Pump Control Panel

Scope of Work:

1. Labor, materials, and programming for the replacement of the Pump Control Panel at the lift station. The existing enclosure will remain and the back panel will be replaced with new equipment.
2. Warranty – One year parts and labor
3. On and off-site technical support – 24/7 for the life of the system. Service fees may apply for non-warranty support.
4. Training as required

Deliverables:

1. Remove the existing Pump Control Panel back panel and inner swing-out door.
2. Furnish and install a new Pump Control Panel to include (existing enclosure to remain):
 - a. New back panel to install in the existing enclosure
 - b. New inner swing-out door in the existing enclosure
 - c. 200A Main Breaker
 - d. Through-the-door disconnect handle for main breaker
 - e. Distribution Block
 - f. Qty. 2 – Motor Starters to include:
 - i. 100A Breakers for motor starters
 - ii. Solid State Overloads
 - iii. IEC Contactors
 - g. 480V Primary/120V Secondary, 750VA Transformer with fuses
 - h. Duplex Motor Alternator
 - i. Qty. 2 – Seal Fail and Overtemperature Relays
 - j. Qty. 2 – Elapsed Time Meters
 - k. Phase Failure Relay
 - l. Required Pilot Devices (match existing) to include:
 - i. White LED Pilot Light – Control Power
 - ii. Qty. 2 – 3-position Selector Switch – Pump #1 & #2 HOA
 - iii. Qty. 2 – Red LED Pilot Light – Pump #1 & #2 Run
 - iv. Qty. 2 – Amber LED Pilot Light – Pump #1 & #2 Seal Fail
 - v. Qty. 2 – Amber LED Pilot Light – Pump #1 & #2 Overtemperature

- vi. Amber LED Pilot Light – Low Level Float
- vii. Amber LED Pilot Light – High Level Float
- viii. Red LED Pilot Light – Off Float
- ix. Red LED Pilot Light – Lead Float
- x. Red LED Pilot Light – Lag Float
- xi. Push Button – Alarm Silence/Reset

Exclusions and Assumptions:

1. Local and state sales taxes are excluded from quoted pricing.
2. Performance and payment bonds are excluded from quoted pricing.
3. Installation of field instrumentation other than equipment specified will be invoiced on a cost-plus basis.
4. This proposal assumes that equipment can be temporarily removed from service while improvements are implemented.
5. This proposal assumes to reuse the existing enclosure, conduit, and wire.
6. New floats to be provided by the City. The new pump panel proposes to utilize five floats just as the existing panel. The five floats are to be Low Level, Off, Lead Pump, Lag Pump, and High Level.

Terms:

1. Invoices are due Net 30 days from date of invoice. Balances paid after due date are subject to a 1.5% charge.
2. Mobilization and equipment will be invoiced at 50% of contract amount upon acceptance of quotation. Freight is prepaid and included in quoted pricing.
3. Balance of contract will be paid monthly based on percentage of project completed each 30 days.
4. Pricing is valid for 30 days from date of quotation.
5. System is quoted for completion within 120 days of approval.

Quotation:

Item	Quoted Pricing
City of Taylor Rice's Crossing Lift Station – Pump Panel	\$49,950.00

Respectfully submitted:

Accepted & Date

Ryan Wood

Ryan Wood, TraC-n-trol, Inc.

Taylor, City of

Date



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Quality of Life

Agenda Item Number: 7.

Agenda Title: Consider awarding contract for Operations and Maintenance of High Maintenance Landscape Areas

Council Action to be Taken: Approve a proposal to award the Landscape Maintenance Contract to Heart of Texas Landscape and Irrigation Co and allowing the City Manager to execute all necessary documents.

Department Submitted: Public Works and Parks and Recreations Departments

Staff Contact: Jim Gray, Director
Tyler Bybee, P&R Director

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to possibly award contract for the Landscape Maintenance to a contractor.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City of Taylor has areas of public landscaping that are higher maintenance than simply turf maintenance. To maintain these areas and keep them looking nice, a landscape architecture firm, Lionheart Places, was hired to put together an Operations and Maintenance plan. Working with Public Works, Parks & Recreation Department, and City Staff, a plan was created for the operations and maintenance of these 19 specific sites. The sites vary from Heritage Square Park to Public Works to the City's Welcome Signs.

The Operations and Maintenance Contract went out to competitive bid. The bid was advertised on 2/11/2024 to 2/18/2024 in the Taylor Press. The apparent complete low bidder was Heart of Texas Landscape and Irrigation Co. The bid came in at \$82,628.50.

This quote was selected via competitive bid between three landscape maintenance companies.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
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• The Landscape O&M plan contract will help to protect the investment in landscaping work. • Maintenance will save money on replacement of plants each year. • Helps to keep Taylor's important public area looking clean and maintained throughout the year.	• No foreseeable cons
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4. RECOMMENDATION

Staff recommends approving the proposal from Heart of Texas Landscape and Irrigation Co for the High Maintenance Landscape Operations and Maintenance contract.

5. FUNDING SOURCE

General Fund

6. TIMELINE

The contract would begin April 1st 2024, this coincides with the start of the planting season. The contract is for one years time and allows for renewal.

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. Landscape_Recommend to Award



L I O N H E A R T

3/21/2024

Mr. Brandt Rydell
Mayor
City of Taylor
400 Porter Street
Taylor, TX 76574

Re: Landscape Operations & Maintenance
Recommendation to Award Maintenance Contract

Dear Mr. Rydell,

On March 5, 2024 at 2:00pm, HDR Engineering, Inc. and the City of Taylor opened bids for the Landscape Operations and Maintenance project. Lionheart subsequently reviewed a compiled bid tab provided by HDR. The project includes regular landscape maintenance of nineteen (19) high maintenance areas in the City of Taylor. Turf maintenance is excluded from this project as that is covered by a different contract. Three (3) contractors submitted sealed bids: Heart of Texas (\$82,628.50), BrightView (\$74,100.10) and Professional Service Guys (\$190,300.00).

Only one of the contractors, Heart of Texas, included the bid for area 19 “Welcome Sign S” that was issued as an addendum based on bid questions received during the bid process. As such, Heart of Texas’ bid is the only complete bid. This bid is the middle range between the incomplete high and low bids. Heart of Texas also holds the current contract for turf maintenance in many of the same landscape spaces covered by this O&M plan, so this has the potential to reduce conflicts related to irrigation system operations for planting beds versus turf areas. Lionheart recommends that the City of Taylor accept the bid from Heart of Texas in the amount of \$82,628.50.

HDR will prepare the Notice of Intent to Award and other contract documents to be forwarded to Heart of Texas for execution if the City of Taylor concurs with this recommendation.

Sincerely,

J. Rebecca Leonard, FAICP, PLA, LEED-AP, CNU-A
CEO
Lionheart Places LLC

Landscape O and M Proposal Tabulation

			Heart of Texas		BrightView		Professional Service Guys	
Item No.	Description	Unit	Bid Unit Price	Bid Amount	Bid Unit Price	Bid Amount	Bid Unit Price	Bid Amount
BASE PROPOSAL			BASE PROPOSAL		BASE PROPOSAL		BASE PROPOSAL	
1	Skate Park	LS		\$ 4,108.00		\$ 5,989.54		\$ 14,850.00
2	Heritage Square	SY		\$ 10,025.50		\$ 14,776.94		\$ 22,750.00
3	City Hall	SY		\$ 3,088.00		\$ 1,960.26		\$ 5,500.00
4	Animal Shelter	LF		\$ 4,685.50		\$ 2,111.72		\$ 13,900.00
5	Welcome Sign E	SY		\$ 2,740.50		\$ 1,681.72		\$ 4,350.00
6	Dickey Givens Center	SY		\$ 2,431.50		\$ 1,764.70		\$ 9,650.00
7	Police Department	SY		\$ 6,343.25		\$ 4,568.08		\$ 7,550.00
8	Downtown Streetscape Beds	MG		\$ 6,839.75		\$ 5,629.06		\$ 7,500.00
9	Municipal Court	CY		\$ 2,639.00		\$ 2,331.66		\$ 6,800.00
10	Fire Department	TON		\$ 2,888.25		\$ 2,775.36		\$ 10,800.00
11	Library	SY		\$ 4,615.00		\$ 5,514.52		\$ 9,350.00
12	Public Works	GAL		\$ 2,023.25		\$ 1,209.30		\$ 5,500.00
13	Liberty Gardens	GAL		\$ 5,246.75		\$ 5,796.86		\$ 18,550.00
14	Gateway Sign	CY		\$ 2,954.00		\$ 1,563.30		\$ 10,900.00
15	Welcome Sign W	TON		\$ 2,767.25		\$ 2,251.14		\$ 5,450.00
16	Percussion Park at Murphy Park	SY		\$ 2,025.25		\$ 4,857.18		\$ 8,900.00
17	Welcome Sign N	SY		\$ 2,757.25		\$ 2,037.14		\$ 8,500.00
18	Moody Musuem	MO		\$ 11,693.25		\$ 7,281.62		\$ 19,500.00
19	Welcome Sign S	LF		\$ 2,757.25	\$ -	\$ -	\$ -	\$ -
TOTAL BASE PROPOSAL AMOUNT:			\$	82,628.50	\$	74,100.10	\$	190,300.00

Conor Stuart

03/06/2024

I, Conor Stuart, P.E. #145746, do hereby certify that this proposal tabulation is accurate and true.



Bid Number: 2024-3

Bid Title: **Landscape Maintenance**

Bid advertisement Dates:

02/11/2024

02/18/2024

Questions to be submitted by: 02/21/2024 Close of Business

Bids Due by: 03/05/2024 2:00PM

Bid Contact: Sabrina Schmidt
Purchasing Agent
512-309-6182 ext. 1228
Sabrina.schmidt@taylortx.gov

Department Contact: Tyler Bybee
Parks & Recreation Director
512-309-6265
tyler.bybee@taylortx.gov

Jim Gray
Public Works Director
512-365-7669
jim.gray@taylortx.com

Questions addressed to: Conor Stuart
Municipal Engineer
737-203-7318
Conor.stuart@hdrinc.com

Contract Duration: 12-month contract to begin 4/01/2024 upon acceptance from the City Council, the City of Taylor will issue a purchase order for the following bid based on the bid pricing.

Contract Renewal: Optional four (4) annual renewals, upon agreement with the City of Taylor. (Any price increase associated with annual renewal must be justified by information related to the CPI index or other vendor cost increases.) Annual renewals are predicated on sufficient budgetary allocations by City Council for renewal of the awarded contract. Any provision of this to the request for bids to the contrary notwithstanding, City Council shall be under no obligation to make such budgetary allocations.

Standard Disclaimer: The right is reserved to accept or reject all or part of the bid, and to accept the offer considered most advantageous to the city by item or total bid. The City of Taylor will award to the lowest responsible bidder or bidder who provides goods and services at the best value to the city.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

BID INFORMATION

1. Company Information Sheet.
2. Scope of Work.
3. Project References
4. Landscape Operations & Maintenance Plan
5. Bid Tab
6. Certificate of insurance must be included with bid documents, see requirements attached.
7. Completed W9 to be returned with bid, attached.
8. City of Taylor purchasing rider, attached.
9. HB 1295 information, Conflict of Interest Questionnaire, and Compliance with SB 13 & SB 19, attached.

All documents herein and attached are required to be completed and returned with the bid response.

All documents and specification may ONLY be downloaded at <https://www.bidnetdirect.com/texas>. It is the bidder's responsibility to check the site for the issuance of any addendums.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

COMPANY INFORMATION SHEET

Tax ID No: 74-2883398

Legal Business Name: **Heart of Texas Landscape and Irrigation**
Co

Address: PO Box 1236

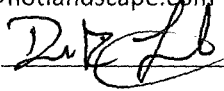
City State and Zip: Belton, Texas 76513

Contact: Dustin Finch

Telephone: 254-391-3520

Business Entity Type: S Corp

Email Address: dustin@hotlandscape.com

Authorized Signature: _____

Printed Name: Dustin Finch

Title: Account Manager

"By signature heron affixed, the bidder hereby certifies that neither the bidder nor the entity represented by the bidder, or anyone acting for such entity has violated the antitrust laws of this State, codified in section 15.01 et seq., Texas Business and Commerce Code, or Federal Antitrust laws, nor communicated directly or indirectly, the bid made to any competitor, or any person engaged in such line of business."

Bids may be submitted by mail or hand delivered to the City of Taylor, **Attn: Purchasing**, 400 Porter St., Taylor, TX 76574.

Prior to: 03/05/2024 2:00PM

Envelopes must be clearly marked with the Bid Number, Attn: Purchasing, Landscape Maintenance Contract, date, and time of bid opening on the outside of the envelope along with the bidder's Company name.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

SCOPE OF WORK

City of Taylor Landscape Maintenance Scope of Work

The City of Taylor is accepting competitive sealed bids to establish an annual fixed price contract for Landscape Maintenance Services, as specified in the bid document. The bid will be awarded to the Lowest responsible bidder meeting specifications. Contract with start on 04/01/2024.

The **City** intends to award this contract to one (1) contractor. Bids must include all 18 sites listed in the bid tab. Bids that do not include all the sites will not be accepted.

Bidders Questions

The City of Taylor will hold answer pre-bid questions submitted prior to Close of Business on 02/21/2024. Questions are to be directed to Conor Stuart at conor.stuart@hdrinc.com with the subject line to include: 'LANDSCAPE BID QUESTIONS'

Site Visit

It is the responsibility of each vendor to visit the 18 different locations noted in the Landscape Operations & Maintenance Plan prior to submitting a bid, to assess all factors involved in the process of proper execution of the contract.

I. GENERAL INFORMATION

A. Intent

It is the intent of these specifications to describe the requirements for Landscape Maintenance Services. Contractors must bid on all components described in the Landscape Operations and Maintenance Plan.

B. Qualifications of Contract Bidding

Contractors submitting bids certify to the City that they possess all necessary equipment, personnel, and work experience to fulfill the terms of the contract at the time of the bid submission.

Contractor Qualifications: A qualified landscape contractor whose work has resulted in successful establishment and maintenance of plants.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

1. Professional Membership: It is preferred that the Contractor shall be a member in good standing of either the National Association of Landscape Professionals or American Hort.
2. Experience: Three years' experience in landscape maintenance, installation, and maintenance of Texas native plants.
3. Contractor's Field Supervision: Require contractor to maintain an experienced full-time supervisor on Project site when work is in progress.
4. Personnel Certifications: It is preferred that the Contractors' field supervisor shall have certification in one of the following categories from the National Association of Landscape Professionals:
 - a. Landscape Industry Certified Technician - Exterior.
 - b. Landscape Industry Certified Horticultural Technician.
5. Pesticide Applicator: State licensed, commercial.

C. Specific Scope of Work

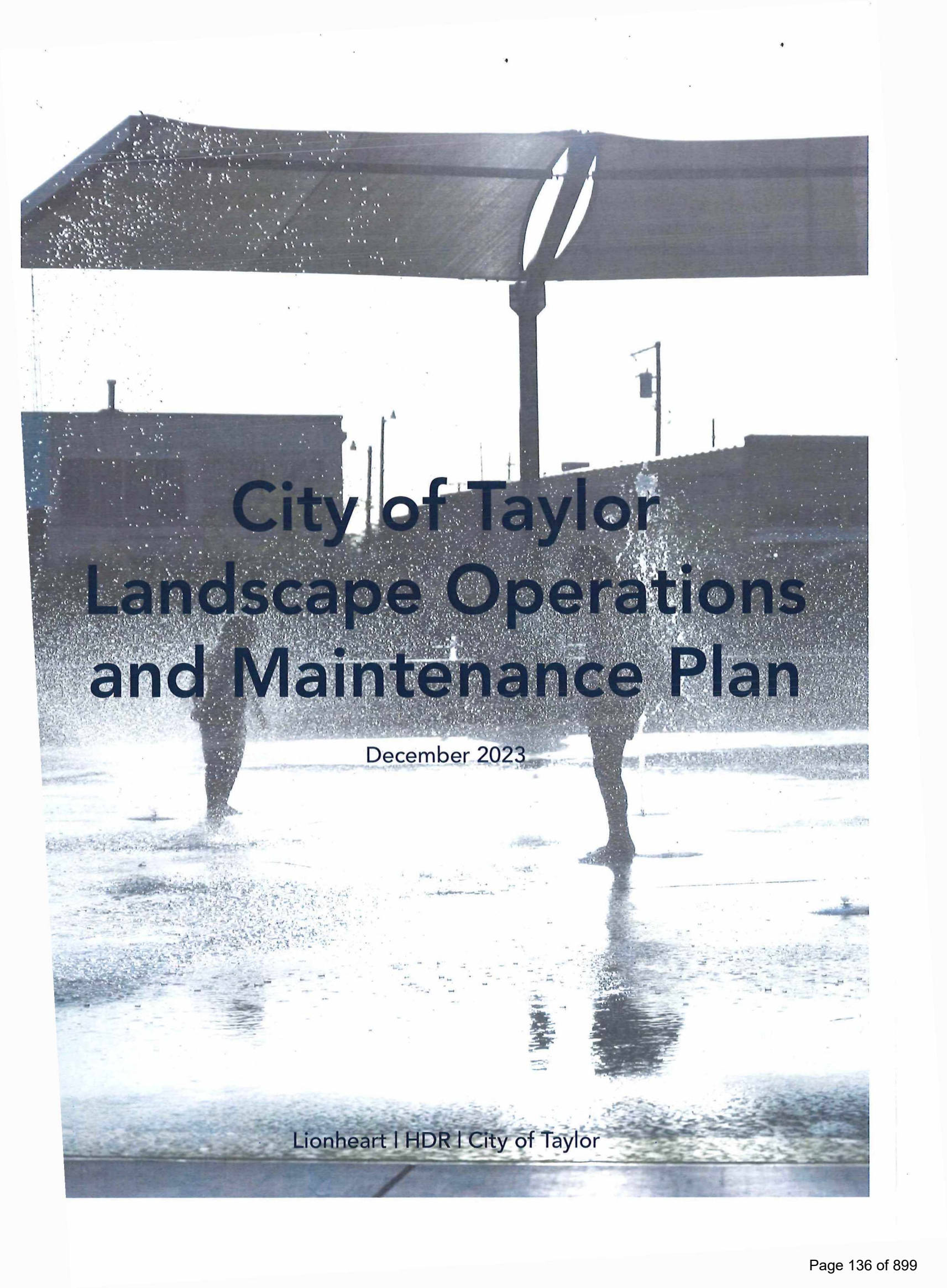
Refer to the attached Landscape Operations & Maintenance Plan and Bid Tab for the detailed requirements for the 18 landscape areas included in this bid opportunity.

PROJECT REFERENCES Contractors are to provide a list of between three (3) to five (5) example landscapes that they are actively maintaining. The list should include the site name, location (including address), maintenance duration, and project client reference (including email address and phone number).

City of Georgetown
Multiple locations
2016-Present
Heather Brewer
512-636-0873
heather.brewer@georgetown.org

Williamson County Parks
Multiple locations
2008-Present
Leroy Smith
512-395-5312
leroysmith@wilco.org

University of Mary Hardin Baylor
900 College St Belton, TX
2008-Present
Bryan Tyler
254-449-0649
btyler@umhb.edu



City of Taylor Landscape Operations and Maintenance Plan

December 2023

Lionheart | HDR | City of Taylor

Contents

Prepared for: The City of Taylor

Client Name: The City of Taylor

Prepared by: Lionheart

Lionheart

Tel. (512) 520-4488

Email. info@lionheartplaces.com

1. Introduction	6
1.1. Purpose.....	6
1.2. Location	6
1.3. History.....	7
1.4. Overview of Recommendations	8
1.5. Maintenance Area Address and Contact.....	9
 2. Recommendations	 12
2.1. Maintenance Strategies	12
2.2. Maintenance Schedule	17
2.3. Maintenance Maps	18
 3. Appendices	 40
3.1. Site Plans	40
3.2. Site Visit Checklists	52

Figures

Figure 1: 18 High Maintenance Landscape Areas 6

Figure 2: Project Life-cycle 8

Figure 3: Maintenance Area Address and Contact 9

Figure 4: Maintenance Schedule 17

Figure 5: Skate Park Planting Zones 19

Figure 6: Heritage Square Planting Zones 20

Figure 7: City Hall Planting Zones 21

Figure 8: Animal Shelter Planting Zones 22

Figure 9: Welcome Sign E. Planting Zones 23

Figure 10: Dickey Givens Center Planting Zones 24

Figure 11: Police Department Planting Zones 25

Figure 12: Downtown Streetscape Beds Planting Zones 26

Figure 13: Municipal Court Planting Zones 28

Figure 14: Fire Department Planting Zones 29

Figure 15: Library Planting Zones 30

Figure 16: Public Works Planting Zones 31

Figure 17: Liberty Gardens Planting Zones 32

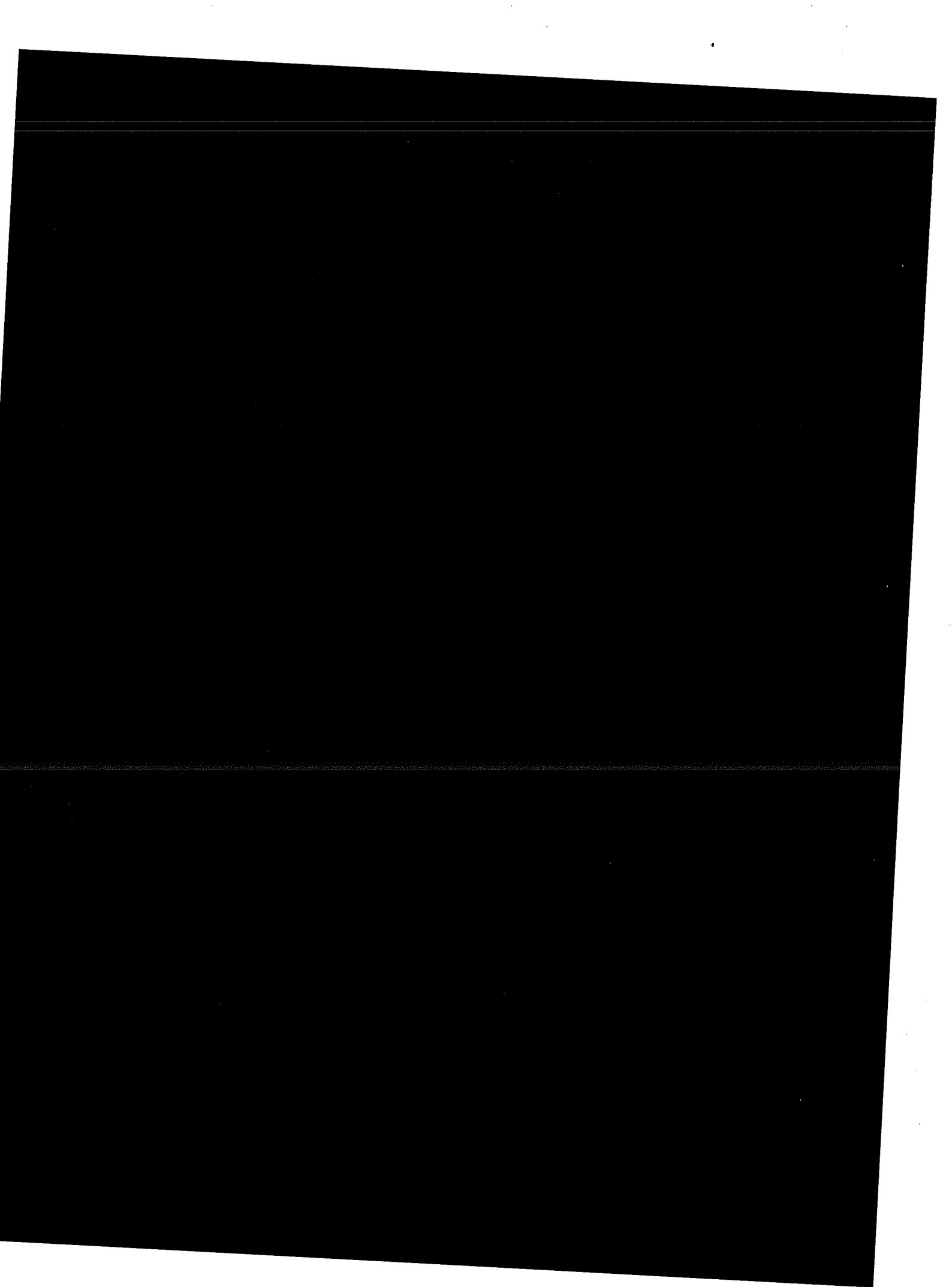
Figure 18: Gateway Sign Planting Zones 33

Figure 19: Welcome Sign W. Planting Zones 34

Figure 20: Percussion Park Planting Zones 35

Figure 21: Welcome Sign N. Planting Zones 36

Figure 22: Moody House Museum Planting Zones 37





1

Introduction

- 1.1. Purpose
- 1.2. Location
- 1.3. History
- 1.4. Overview of Recommendations
- 1.5. Maintenance Area Address and Contact

1. Introduction

1.1. Purpose

The purpose of this document is to provide a Landscape Operations and Maintenance Plan for key, public landscape areas in the City of Taylor. Softscape elements are the main focus of this plan as it is understood that hardscape will be maintained by others. This document is intended to be attached to a future request for proposal for maintenance service. A preferred vendor will be selected to implement the services described in the plan - in whole or in part.

1.2. Location

The City of Taylor is located in Williamson County and is part of the Texas Blackland Prairie ecoregion. The Blackland Prairie ecoregion is characterized by the natural presence of limestone, dark and heavy clay soils, and luxuriant grasslands. The 18 High Maintenance Landscape Areas this plan will focus on are spread throughout the city at key intersections, parks, and public buildings.

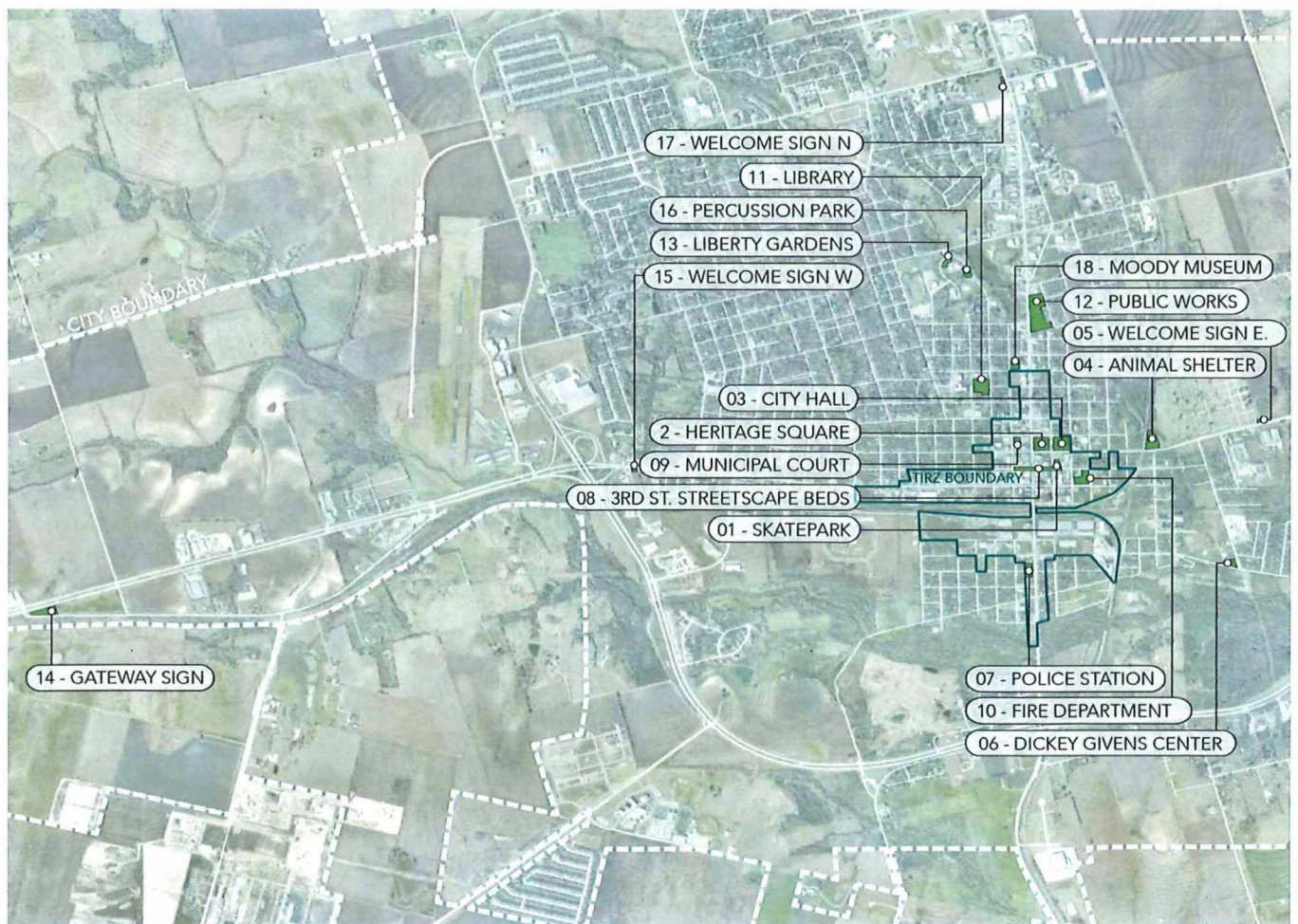
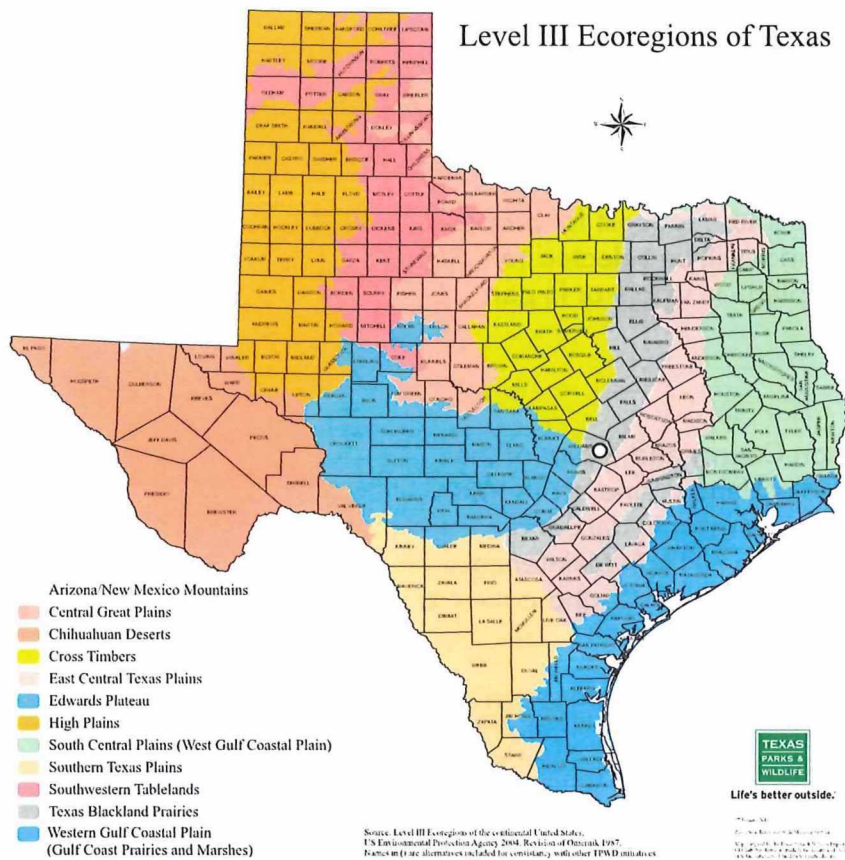


Figure 1: 18 High Maintenance Landscape Areas

1.3. History



Taylor began as a railroad town in 1882. By 1900, settlers from Bohemia, Germany, Austria, England, Scotland, and Mexico had created a lively community with mayor/council government, a public school system, banks, a cotton compress, electric company and several newspapers. These community structures enabled the city to maintain steady growth throughout the 20th century and helped make Taylor the largest city in Williamson County until 1980. While other cities in the county grew rapidly, Taylor remained an important commercial and community center in the region.

Today, Taylor is an ethnically diverse city with a population of over 17,000, proud of its "small town" atmosphere and friendly people. And now with the Samsung factory being built, Taylor is entering its next era with great economic opportunities and high projected growth.

1.4. Overview of Recommendations

The success of Landscaped Areas begins with its physical design, but it is equally dependent upon how it functions post-installation. The upkeep and programming of its space is key to creating a safe, usable, and sustainable space. This document is divided into three main sections:

1. Introduction (purpose);
2. Recommendations (for operations and maintenance);
3. Appendices (supporting documents).

Figure 2 shows the anticipated life-cycle of these Landscaped Areas. After the Installation of each planting zone, it is expected that the first year will be under warranty and each one after will be maintained under a separate maintenance contract. After five years, a minor landscape refresh should occur, and after another five, a refreshed design and major landscape refresh should occur. It should be expected that at anytime in these years a major drought or freeze could create the need for a landscape refresh to occur earlier than expected.

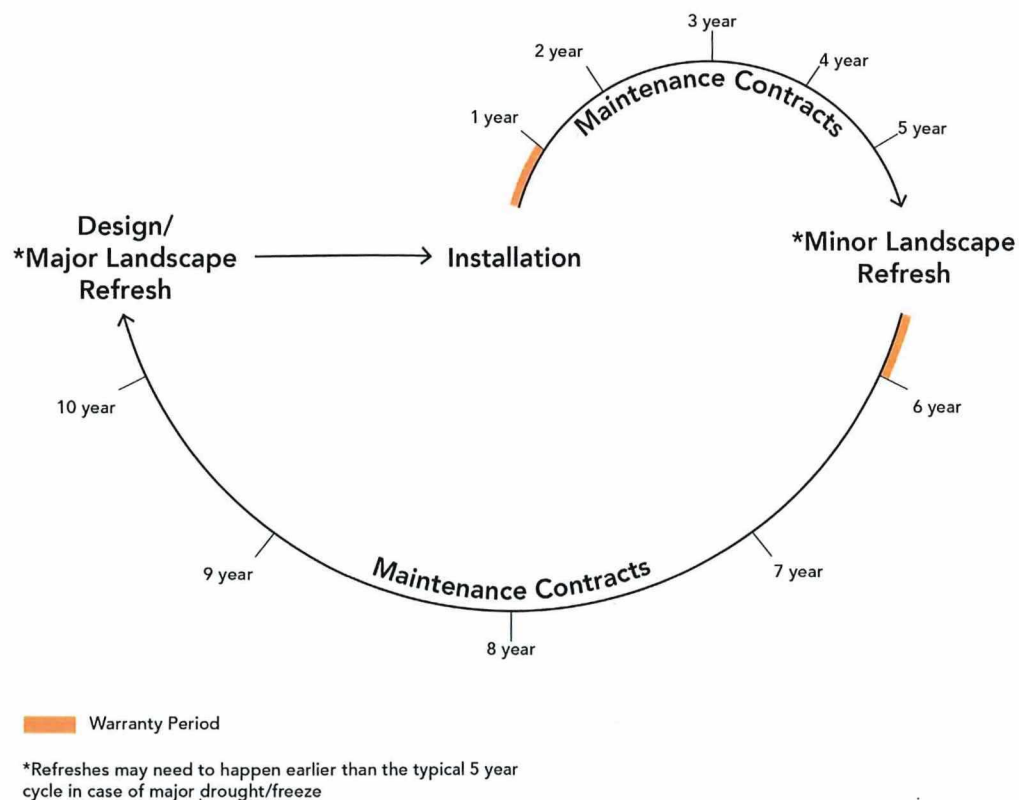


Figure 2: Project Life-cycle

1.5. Maintenance Area Address and Contact

NUMBER	NAME	ADDRESS	NEAREST INTERSECTION	CONTACT
1	Skate Park	211 East 3rd Street	East 3rd Street and Porter Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
2	Heritage Square	400 North Main Street	West 4th Street and Main Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
3	City Hall	400 Porter Street	East 4th Street and Porter Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
4	Animal Shelter	Highway 79	East 4th Street and North Robinson Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
5	Welcome Sign E	Highway 79	East 4th Street and Gravel Pit Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
6	Dickey Givens Center	Dolan Street (Robinson Park)	Martin Luther King Jr Boulevard and South Dolan Avenue	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
7	Police Department	500 South Main Street	West Pecan Street & South Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
8	Downtown Streetscape Beds	Varies	3rd Street and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
9	Municipal Court	109 West 5th Street	West 5th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
10	Fire Department	203 Elliott Street	East 3rd Street and Elliot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
11	Library	801 Vance Street	West 8th Street at Vance Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
12	Public Works	1118 North Main Street	Hosack Street and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
13	Liberty Gardens	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
14	Gateway Sign	Highway 79	2nd Street (Highway 79) & Hermann Sons Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
15	Welcome Sign W	2211 West 2nd Street	2nd Street (Highway 79) & Debus Drive	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
16	Percussion Park at Muphy Park	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
17	Welcome Sign N	North Main Street	North Main Street and Mallard Lane	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
18	Moody Museum	114 West 9th Street	West 9th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818

Figure 3: Maintenance Area Address and Contact



2

Recommendations

- 2.1. Maintenance Strategies
- 2.2. Maintenance Schedule
- 2.3. Maintenance Maps

2. Recommendations

2.1. Maintenance Strategies

General Maintenance

The following types of maintenance tasks are not associated with an individual maintenance category. These tasks are considered to be universal to the 18 High Maintenance Landscape Zones and are not specific to only one type of use or space.

*ADA Accessibility

Each High Maintenance Landscape Zone shall be maintained to the standards the space was originally designed to achieve, such as ADA compliance and accessibility.

*Emergency Management

In the event of a major disaster, the contractor should call 911. Once the immediate danger has subsided, refer to Taylor's City Hall, Public Works, Parks Department, or utilize <https://iframe.publicstuff.com/> to put in a ticket.

*Litter Control

Parks and facilities shall be patrolled five times a week. Public Works and Parks and Recreation will check all trash and recycling receptacles and replace the liners if they are over half full. Extremely high visitation may increase the frequency of park patrolling and trash removal. Litter in the landscape shall also be picked up and disposed of by maintenance contractors.

*Park Signage

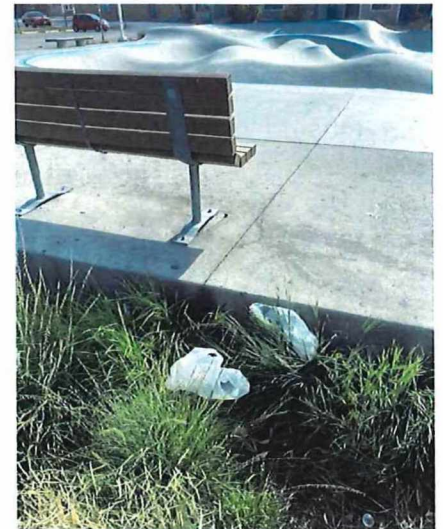
Wayfinding, interpretive, and plant ID signage shall be inspected monthly and repaired as needed. Inspection ensures that signage is clean, free of graffiti, hardware and frames are intact and is properly secured. It also guarantees there are no protrusions, exposed sharp edges or pointed corners that could pose a safety hazard. If damage or vandalism to signage is found, maintenance staff should report it to the Parks and Recreation department, or appropriate party, to coordinate repairs.

*Guard Rails

If guard rails or other safety railings are installed adjacent to a walkway, these should be inspected for safety during routine maintenance and repaired as necessary.

*Lighting

All area and security lighting shall be checked quarterly. The light pole base and pole shall be inspected for indications of damage or rust and the lighting system, timer and fixtures shall be checked for proper operations.



Surface Drainage

Keep drain channels, swales, and inlets clear of debris.

*Graffiti and Vandalism

Maintenance staff shall report signs of graffiti or vandalism to the City. The City shall coordinate with the appropriate maintenance staff to clean up or repair the incident as soon as possible.

Softscape Maintenance

The term *Softscape Maintenance* is used within this section to refer to landscape elements and features in either a Natural or Maintained space.

- Softscape Natural areas do not require gas or electrically powered machinery to conduct essential maintenance routines.
- Softscape Maintained areas require gas or electrically powered machinery to conduct essential maintenance routines.

**Turf Care

The following shall be required for all turf areas within the 18 High Maintenance Landscape Zones:

- All turf areas shall be aerated once a year in early summer;
- Mowing and edging of turf areas shall occur weekly between the months of March and September and every other week between October and February. Maintenance staff shall fill any ruts caused by mowing and will use the utmost care to avoid hitting trees, shrubs, planting beds, lights, and irrigation valves during mowing;
- A pre-emergent herbicide shall be applied twice a year and general weeding performed monthly;
- Reseeding or sodding shall occur twice a year or as needed; and
- Application of fertilizers to turf areas shall in March/April or as needed.

Native Grass and Wildflower Care

Native grass and wildflower areas should be maintained to have a natural look. At the time this document was written, there were none of these areas in these projects. Shall they be developed the following maintenance shall occur:

- Refer to Lady Bird Johnson Wildflower Center resources on how to [Recreate a Prairie](#) and how to [Plant a Wildflower Garden](#);
- During the first year after initial installation, these areas shall be mowed once a month, reseeded in the spring and fall, and weeds controlled by hand and through chemical application as needed; and
- After the first year, these areas shall be mowed once in early spring (leaving clippings with viable seeds) and weeding shall occur monthly.

*City of Taylor responsibility

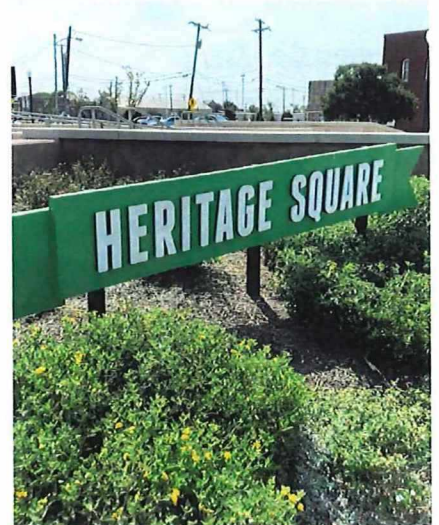
**Heart of Texas contract unless otherwise noted



Tree and Shrub Care

In general, all maintenance activities shall coincide with low demand periods or to take advantage of special growing characteristics. The following shall be required for all tree and shrub care:

- Stake newly planted trees only when in high traffic areas (adjacent to walkways), high wind areas, if it cannot stand straight on it's own, and if the tree's root ball moves in the soil when the trunk is gently moved back and forth by hand;
- Tree stakes shall be removed within one to two years of installation;
- Maintenance staff shall inspect the tree guys and adjust as needed to maintain tautness and avoid girdling of trees;
- When appropriate, maintenance staff will remove and dispose of guying system;
- All newly planted trees and shrubs should be irrigated for three years;
- Maintenance staff shall inspect all trees and shrubs for hazardous or decaying limbs weekly between the months of March and September and every other week between October and February;
- If hazardous limbs are observed, report to City staff who will call an arborist to address the problem;
- Sucker growth shall be removed to a height of six feet;
- Maintenance staff shall closely monitor and inspect all trees and shrubs during routine maintenance for insect and disease problems;
- If a problem is found, maintenance staff shall treat the area within 24 hours of observing the issue. All damaged or diseased trees (beyond help or treatment) shall be removed and new trees installed as resources are available. Report to staff prior to removal;
- Maintenance staff shall prune trees eight inches in caliper or less twice a year;
- Pruning should not be done prior to a tree or shrub's bloom cycle and should only be done to promote the natural aesthetic, maintain canopy height, and removal of freeze damaged material;
- Tree grates shall be kept free of dirt build up to avoid corrosion;
- Fertilizer applications shall be applied once a year before the growing season; and
- Mulch shall be applied to the base of a tree or shrub twice a year - in the spring and in the fall.



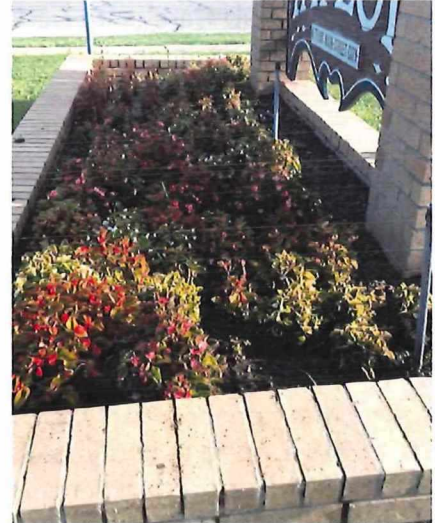
Arborist Specific Tree and Shrub Care

- *Bring an arborist out yearly to assess the condition of trees, provide a diagnosis for potential diseases, and offer recommendations;
- *For trees with a caliper greater than eight inches, have an arborist conduct pruning once a year;
- *Safety pruning is required for all trees and shrubs adjacent to pedestrian areas. Limbs must be maintained to provide a twelve foot clearance over parking areas and a seven foot clearance above walkways.

Planting Bed Care

Planting beds shall be maintained to promote the health, visibility, natural colors and variety of each species. Depending on the facility and landscape design, seasonal color replacement may be necessary. The following maintenance is required for these areas:

- Maintenance staff shall perform general maintenance (pruning, weeding, trimming, etc.) every week between March and September and every other week between October and February;
- Remove and replace dead and damaged plants;
- When pruning, maintain the natural shape of the plant, do not artificially shape plant;
- Groundcovers shall be trimmed to prevent encroachment onto walkways;
- Fertilizer shall be applied every three months or as needed;
- Monitor edging to ensure it is in good shape and mulch is not overflowing;
- Conduct soil tests once a year to help determine when fertilizer is needed. Soils can be sent to the Texas A&M Agrilife Extension service for testing <https://soiltesting.tamu.edu/> (or approved equal);
- Native Grasses, such as Little Bluestem or Gulf Muhly, will need to be sheared to a "flat-top" annually to approximately four to six inches from the ground. This should occur in very early spring just before new growth is set to emerge. That will happen once temperatures begin to warm, so the exact timing may vary based on the year;
- After a few years, divide clumping grasses to keep it growing healthily and prevent the center from dying out;
- Pre-emergent herbicides shall be applied twice a year; and
- Mulch shall be applied twice a year, in the spring and fall.



Annual Care

There are multiple raised planter beds within the 18 High Maintenance Landscape Areas that have annual plantings. These need special attention to maintain their health, visibility, and natural colors after being planted. The following maintenance is required for these areas:

- Follow all guidelines in the Planting Bed Care section;
- Prior annuals shall be pulled up and fresh annuals planted in designated beds two weeks after overnight freezes;
- Remove spent flowers regularly to encourage continuous blooming and prevent seed production; and
- Leggy growth and crowded stems shall be trimmed back to maintain well-shaped plants with adequate airflow.

Mulch and Aggregate

Every planting bed and tree shall have mulch applied in order to help maintain moisture. Aggregate only beds are also seen in a few Landscape Areas and those will also need to be maintained.

*City of Taylor responsibility

**Heart of Texas contract unless otherwise noted

- Mulch shall be applied twice a year, in the spring and fall;
- Mulch shall be a depth of two inches for planting beds and three inches for trees;
- Match mulch or aggregate to existing mulch (hardwood mulch, lava rock, basalt rock, or river rock), and if there is none apply hardwood mulch;
- Avoid using mulch with large wood chips or bark as it won't retain as much moisture;
- If mulch or aggregate is migrating out of it's bed, rake back into place; and
- If migration is a recurring issue, City staff should consider adding edging to the bed to help keep it in place.

Natural Area Care (Arborist Specific)

Natural areas refer to landscaped areas that are left generally untouched and unmanaged, usually wooded areas, non-programmed, or unplanned and untouched open space. Though there are a few tasks to still follow through with in these areas:

- *Trees shall be inspected on a yearly basis and trimmed as needed for public safety; and
- *All damaged or diseased trees shall be reported to City staff who will remove and replace as resources are available.



Application of Insecticides

Within the High Maintenance Landscape Areas, any application of herbicide or pesticide must be done in compliance with the U.S. Environmental Protection Agency. Special efforts shall be given to the control of fire ants infesting the site. Fire ant infestations shall be treated by maintenance staff when observed during the performance of routine landscape maintenance. After control is accomplished, the ant mounds shall be lowered and tamped to the existing grade.

Irrigation

All irrigation systems within the High Maintenance Landscape Areas shall be serviced and maintained as follows:

- Irrigation system components shall be inspected at a minimum of every two weeks for signs of stress or weakness and identified problems shall be corrected or repaired as necessary;
- System inspection should include running each zone, checking for leaks, and checking the timers;
- Drip irrigation lines shall be underneath the mulch in order to be more effective and to be hidden from the eye; and
- Maintenance staff shall check the control valve area during routine maintenance for the presence of beehives. Should a beehive be found, maintenance shall inform the appropriate staff member immediately. The park manager shall coordinate with the appropriate contractor to relocate the hive.

*City of Taylor responsibility

**Heart of Texas contract unless otherwise noted

2.2. Maintenance Schedule

	 WINTER			 SPRING			 SUMMER			 FALL		
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
Pruning/Trimming												
Cut Back Clumping Grasses												
Mowing/Edging Turf												
Pruning/Trimming Annuals and Perennials												
Spray												
Plant Fertilizer												
Tree Fertilizer												
Turf Fertilizer												
Pre-emergent Herbicide												
Planting												
Annuals												
Reseed/Sod Turf												
Mulching												
Application												
Weed Control												
Weeding												
Irrigation												
Inspection												
Native/Wildflower Care												
Seeding												
Mowing (first year)												
Mowing (post year-one)												
Other												
Turf Aeration												
Tree Limb Inspection												
Soil Testing												

Reference this schedule for times of year to perform the tasks described in the Maintenance Strategies. Please note that some years may be warmer or cooler than average so these times may need to be adjusted with best judgment.

Figure 4: Maintenance Schedule

2.3. Maintenance Maps

How to Use the Maintenance Maps

Each of the 18 High Maintenance Landscape Areas has a Planting Zone map associated with it. These maps show the location and square footage of some of the basic planting features:

-  Turf Care
-  Tree and Shrub Care
-  Planting Bed Care
-  Annual Care
-  Natural Area Care

Maintenance staff shall refer to these planting areas in the map to know what to expect, then refer to [2.1. Maintenance Strategies](#) to learn how to care for those areas. It should also be noted that some of the strategies aren't mapped, including Mulch and Aggregate, Irrigation, General Maintenance, and Application of Insecticides, but as listed on the bid tab, other areas of the guidelines are expected to be conducted in each Landscape Area.

Also note that at the time of this document, Native Grass and Wildflower areas are not yet installed but are desired in replacement of turf in some areas. Should these areas be incorporated, refer to the Native Grass and Wildflower Care subsection for installation and maintenance strategies.



Figure 5: Skate Park Planting Zones



Trim planting beds adjacent to walkways.



Planting in front of signage should be kept low enough to avoid obstruction of the sign's text.



Litter pickup is one of the most important aspects of keeping attractive landscapes.



Narrow planting beds in high traffic areas may need to be maintained by hand.



Graffiti should be reported to the City.



Figure 6: Heritage Square Planting Zones



Trim planting beds adjacent to walkways.



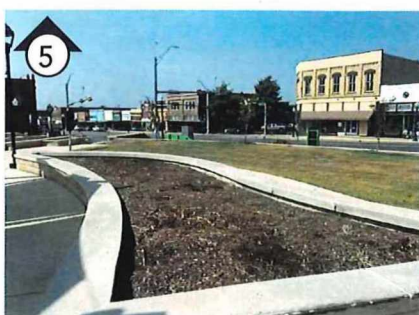
Ensure plant ID signs are identifying the correct plant and are in good condition.



Ensure each tree is irrigated for the first three years to avoid death or poor health.



Tree grates are utilized in the plaza space behind the stage.



Refresh planting beds that have died back.

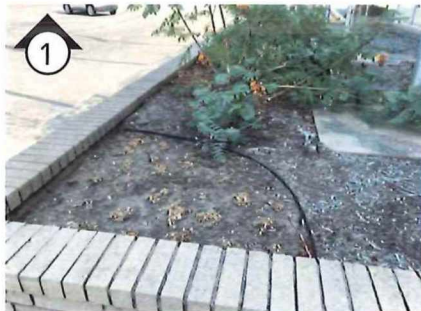


Drip irrigation lines should be underneath mulch to be most effective.

22 Recommendations



Figure 7: City Hall Planting Zones



Refresh annuals that have died back.



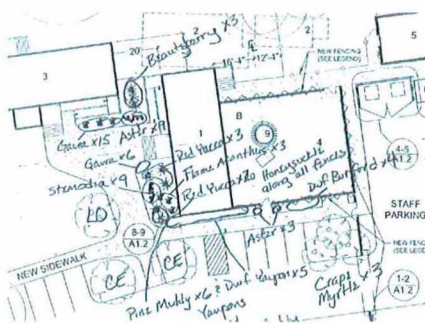
Weed planting beds along E. 4th Street.



Ensure aggregates are in their proper bed and consider edging if migration continue.



Figure 8: Animal Shelter Planting Zones



New planting beds will need to follow all the guidelines in the Planting Bed Care section.



Figure 9: Welcome Sign E. Planting Zones



Given the slope, consider larger plants to ensure they'll be seen from the road.



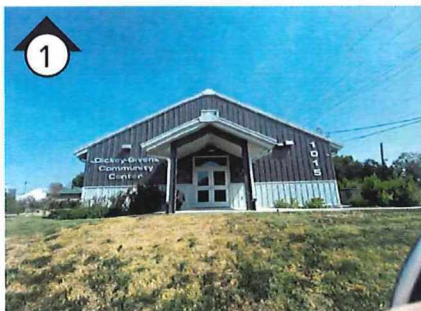
Remove and replace plants that have been damaged or have died back.



Check that irrigation is working properly on a biweekly basis.



Figure 10: Dickey Givens Center Planting Zones



Keep turf mowed and edged.



Trim planting beds adjacent to walkways.



Drip irrigation lines should be underneath aggregate to be most effective.



Ensure spray heads are rotating by observing usage every two weeks.



Figure 11: Police Department Planting Zones



Prune trees only after their natural bloom cycle and only for necessity and structural integrity.



Remove and replace plants that have been damaged or have died back.



Ensure aggregates are in their proper bed and consider edging if migration occurs.



Trim planting beds adjacent to walkways.



When pruning, maintain the natural shape of the plant.

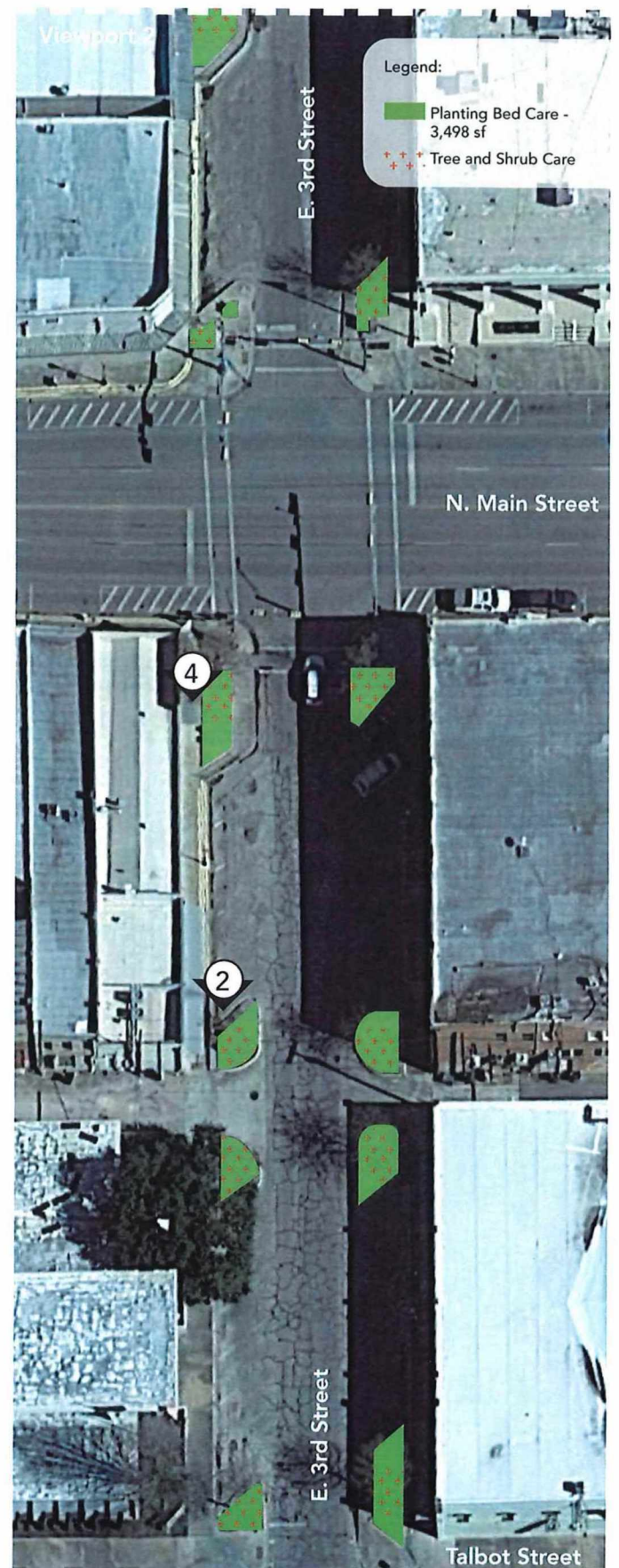
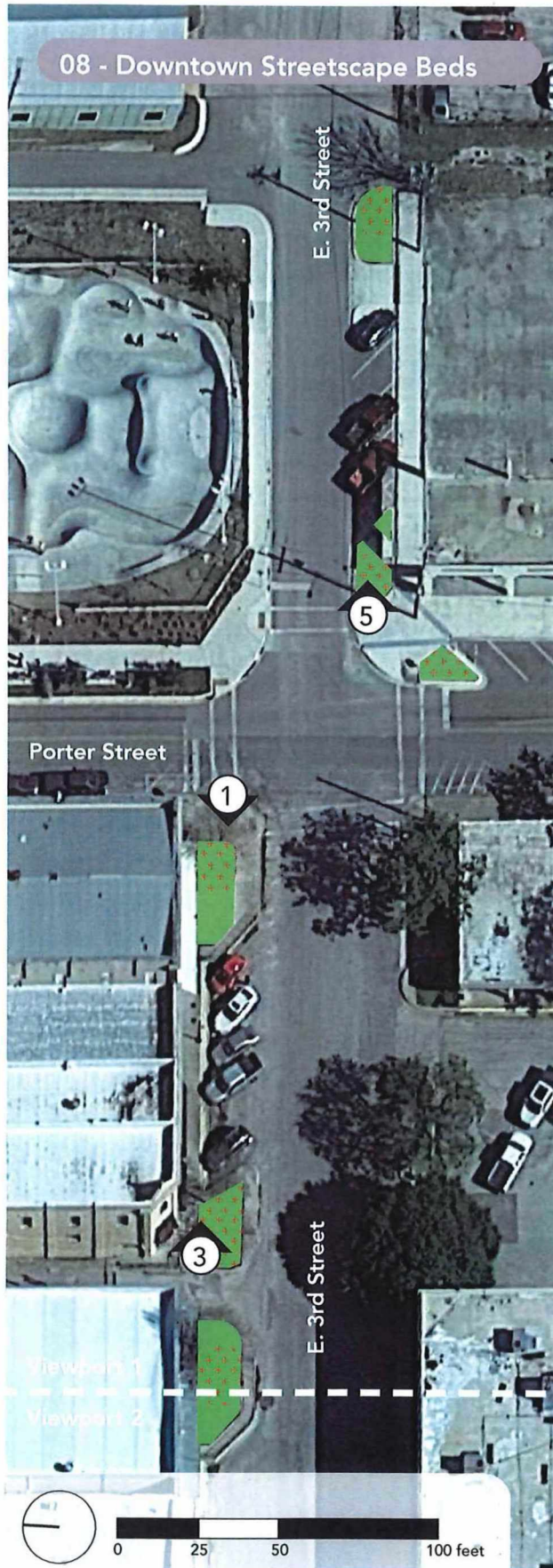


Figure 12: Downtown Streetscape Beds Planting Zones



Ensure tree branches are pruned to a proper clearance above walkways.



Remove spent blooms on annuals to encourage new growth.



Trim planting beds adjacent to walkways.



Keep drainage channels clear of debris.



Check that irrigation is working properly on a biweekly basis.

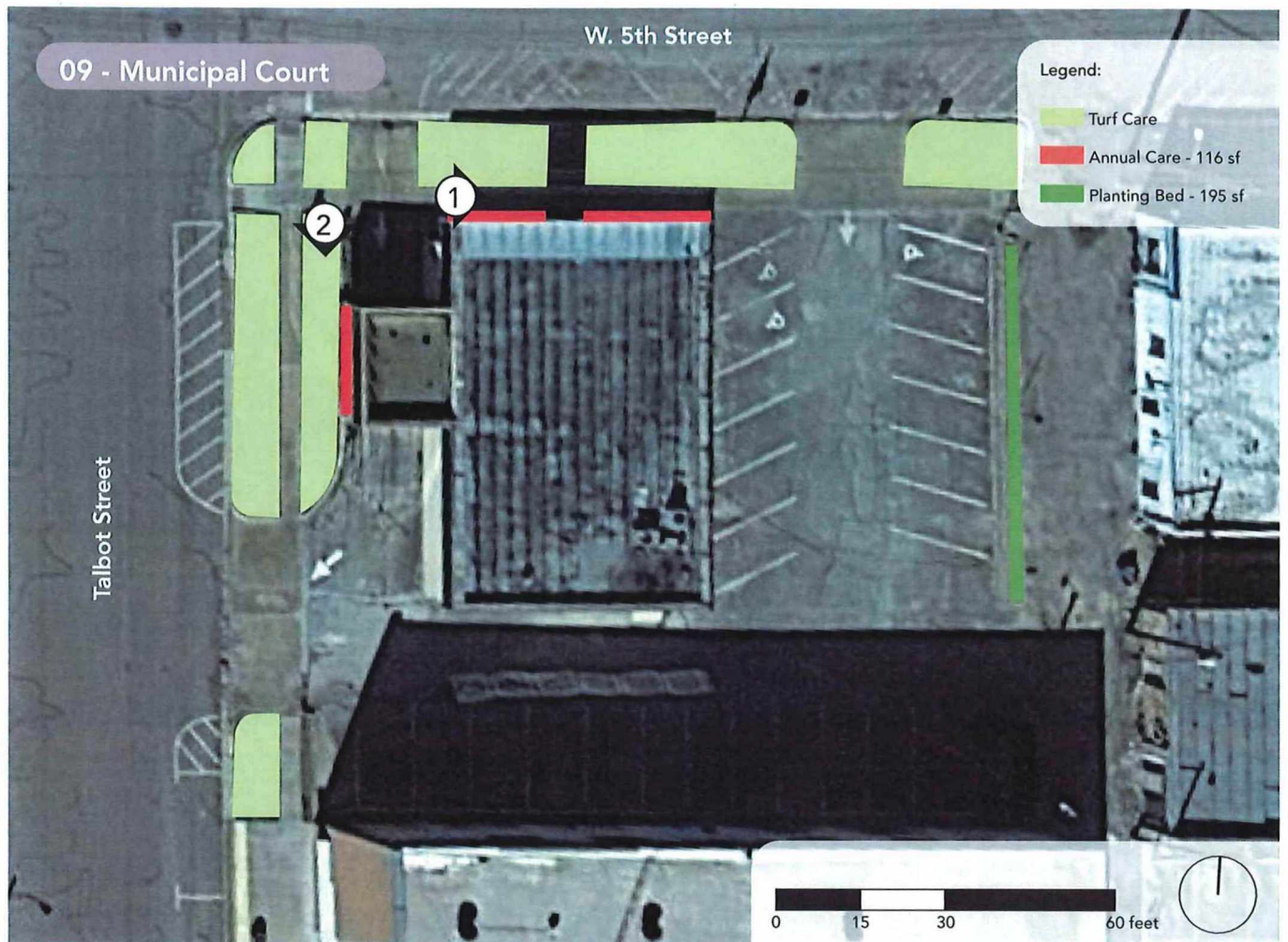
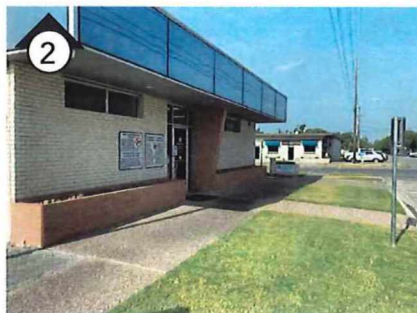


Figure 13: Municipal Court Planting Zones



Refresh annuals that have died back.



Keep turf mowed and edged properly.

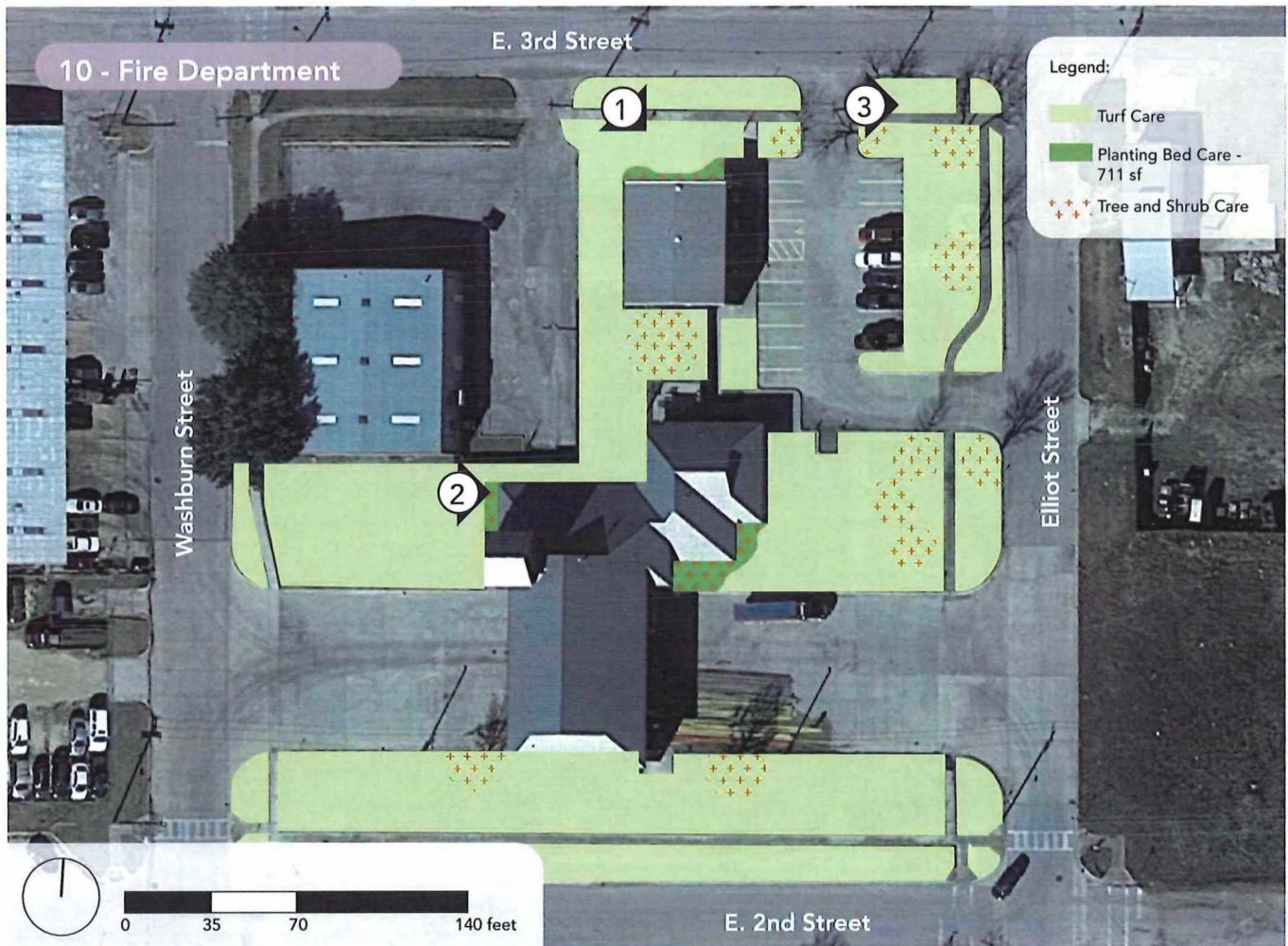


Figure 14: Fire Department Planting Zones



Ensure edging is intact and that mulch is not overflowing.



Ensure quarterly that lights are working properly.



Hire an arborist to evaluate tree health and give recommendations.



Figure 15: Library Planting Zones



Cut back native grasses to just a few inches in early spring.



Birdbath and feeder outside large library windows.



Keep drainage channels clear of debris.



Figure 16: Public Works Planting Zones



Prune shrubs only after their natural blooming cycle.



Refresh planting beds that have died back.



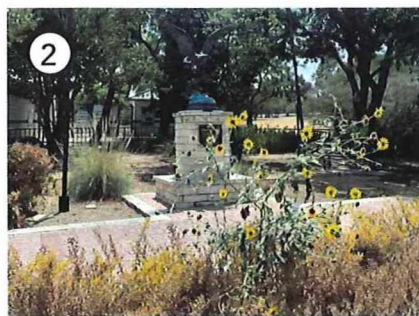
Keep drainage channels clear of debris.



Figure 17: Liberty Gardens Planting Zones



1
Ensure tree branches are pruned to a proper clearance above walkways.



2
Trim native grasses to just a few inches in early spring.



3
Trim planting beds adjacent to walkways.



Figure 18: Gateway Sign Planting Zones



Drip irrigation lines should be underneath mulch to be most effective.



Trim native grasses to just a few inches in early spring.



Irrigation boxes shall be checked for beehives, and a beekeeper should be hired to relocate any that are found.



Inspect for and report problems with signage to the City.



Ensure aggregate are in their proper bed.



Figure 19: Welcome Sign W. Planting Zones



Planting in front of signage should be kept low enough to not cover the sign's text.



Remove and replace plants that have been damaged or have died back.



Check that irrigation is working properly on a biweekly basis.



Figure 20: Percussion Park Planting Zones



Ensure aggregate are in their proper bed.



Ensure each tree is irrigated for the first three years to avoid death or poor health.

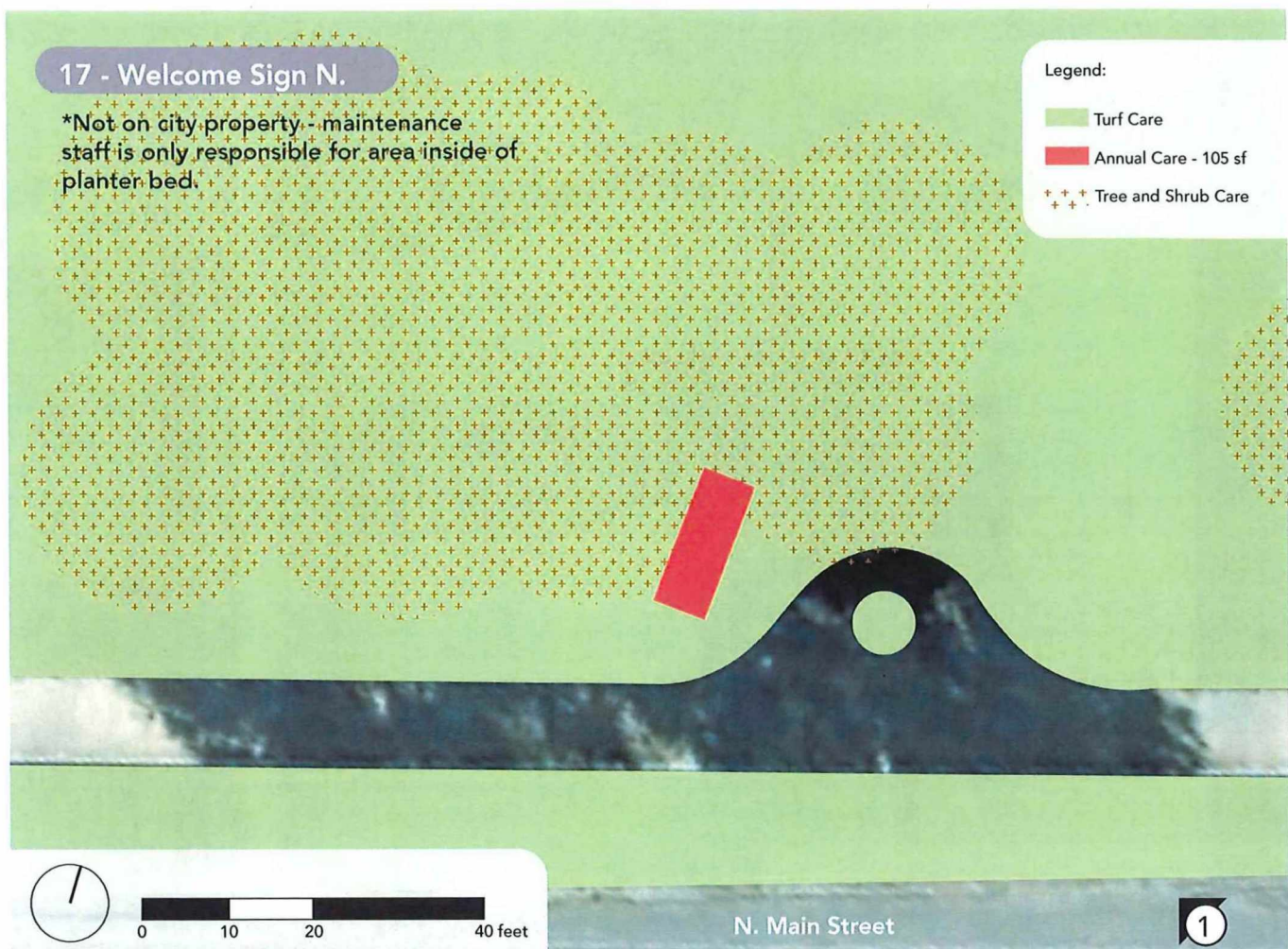


Figure 21: Welcome Sign N. Planting Zones



Remove and replace plants that have been damaged or have died back.



Figure 22: Moody House Museum Planting Zones



Keep turf mowed and edged properly.



Ensure tree branches are pruned to a proper clearance above walkways.



3

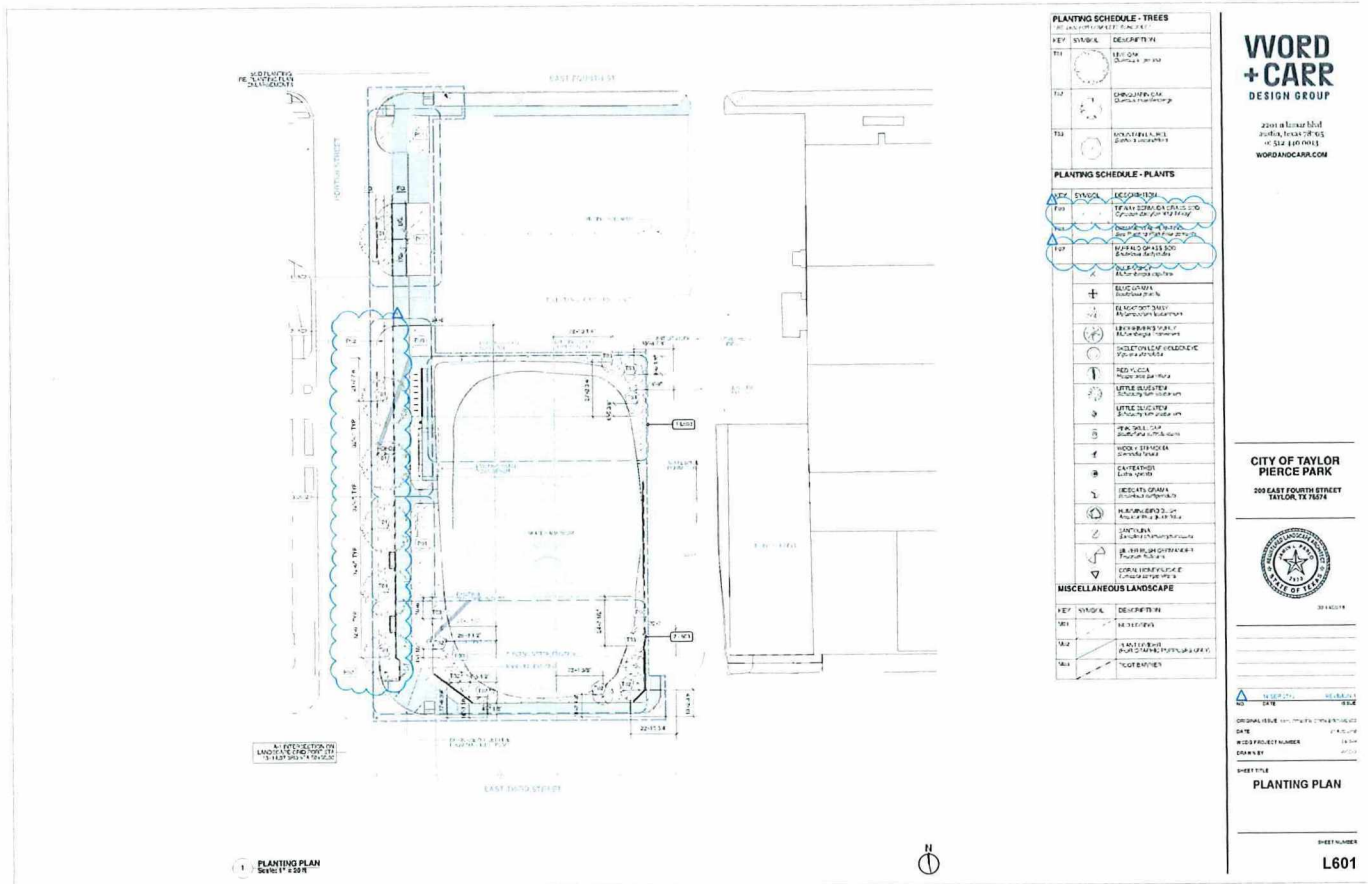
Appendices

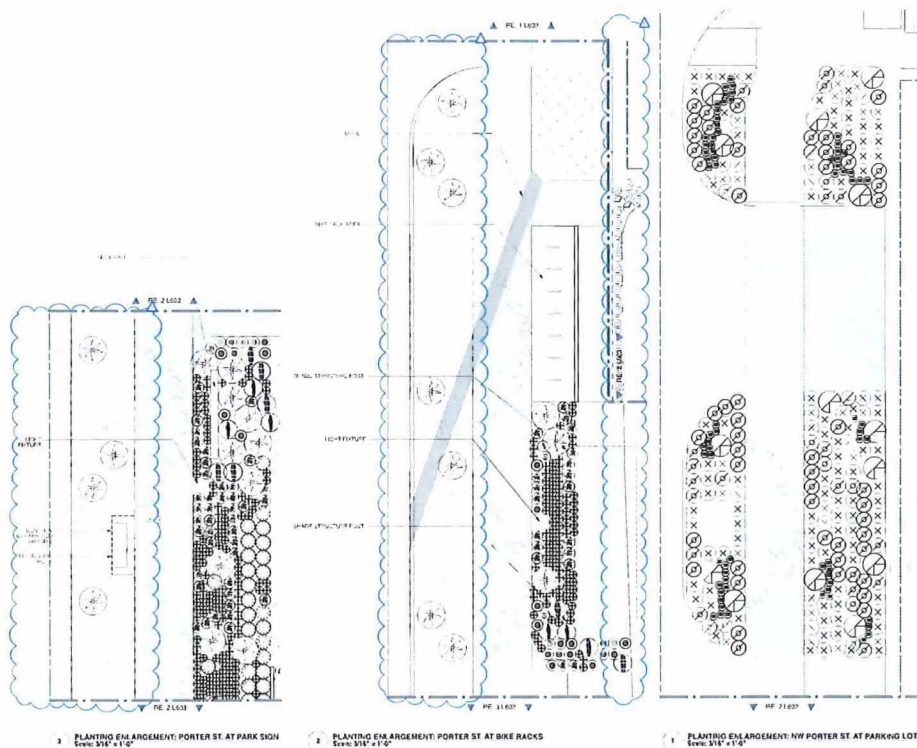
- 3.1. Site Plans
- 3.2. Site Visit Checklists

3. Appendices

3.1. Site Plans

01 - Skatepark Plans





PLANTING SCHEDULE - TREES

KEY	SYMBOL	DESCRIPTION
T-1		1. ONE 2. ONE IN ONE
T-2		2. TWO IN ONE 3. TWO IN TWO
T-3		3. THREE IN ONE 4. THREE IN TWO

PLANTING SCHEDULE - PLANT[illegible]MISCELLANEOUS LANDSCAPE

時間	活動内容	指導者
10:00	集合・開会式	佐藤 孝
10:10	開会式	佐藤 孝
10:20	開会式	佐藤 孝
10:30	開会式	佐藤 孝

**WORD
+ CARR**
DESIGN GROUP

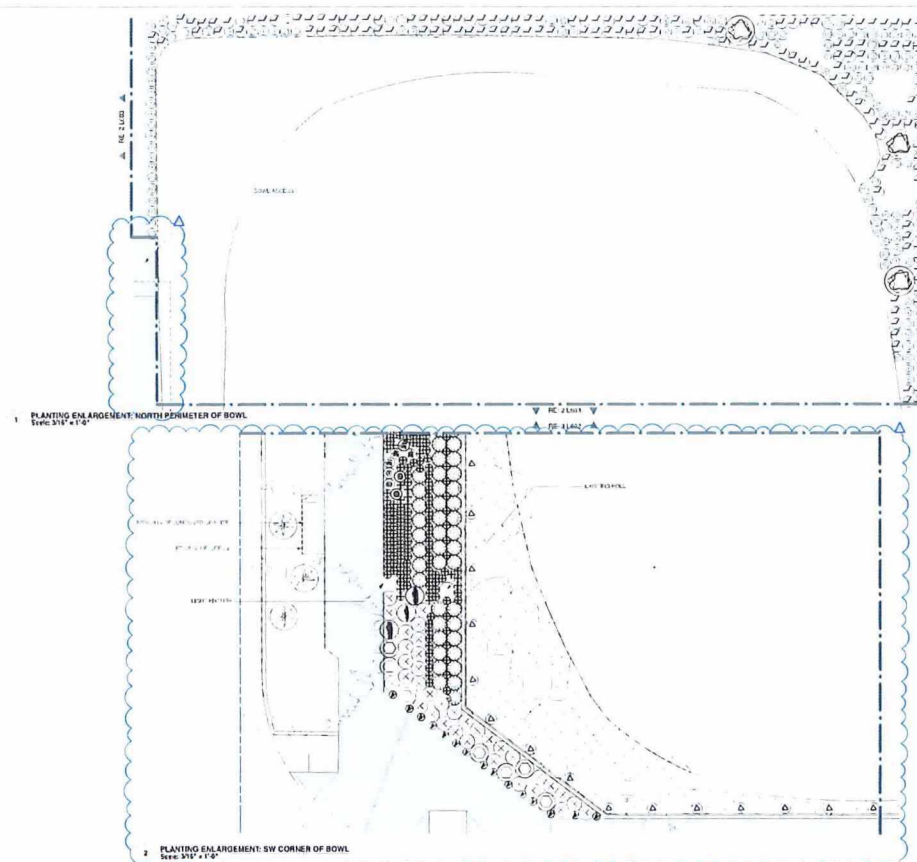
2204 N Lamar Blvd
Austin, Texas 78703
© 312 440 6011
WORDANDCARE.COM

CITY OF TAYLOR
PIERCE PARK
200 EAST FOURTH STREET
TAYLOR, TX 76774



14. Δ $14 \times 10^3 \times 2 = 28$ $14 \times 10^3 \times 1 = 14$

L602



PLANTING SCHEDULE - TREES

PROBLEM	DESCRIPTION
P1	LINEAR Geometric progression
P2	LINEAR Geometric progression
P3	ARITHMETIC Geometric progression

PLANTING SCHEDULE - PLANT[illegible]MISCELLANEOUS LANDSCAPE

REF #	SYMBOL	DESCRIPTION
1001		NEW CLINICAL
1002		PLANT GROWER
1003		WATER TREATMENT

**WORD
+ CARR**
DESIGN GROUP

2201 W. Lamar Blvd.
Austin, Texas 78703
or 512 440 0013
WORDANDCARE.COM

**CITY OF TAYLOR
PIERCE PARK**
300 EAST FOURTH STREET
TAYLOR, TX 76774



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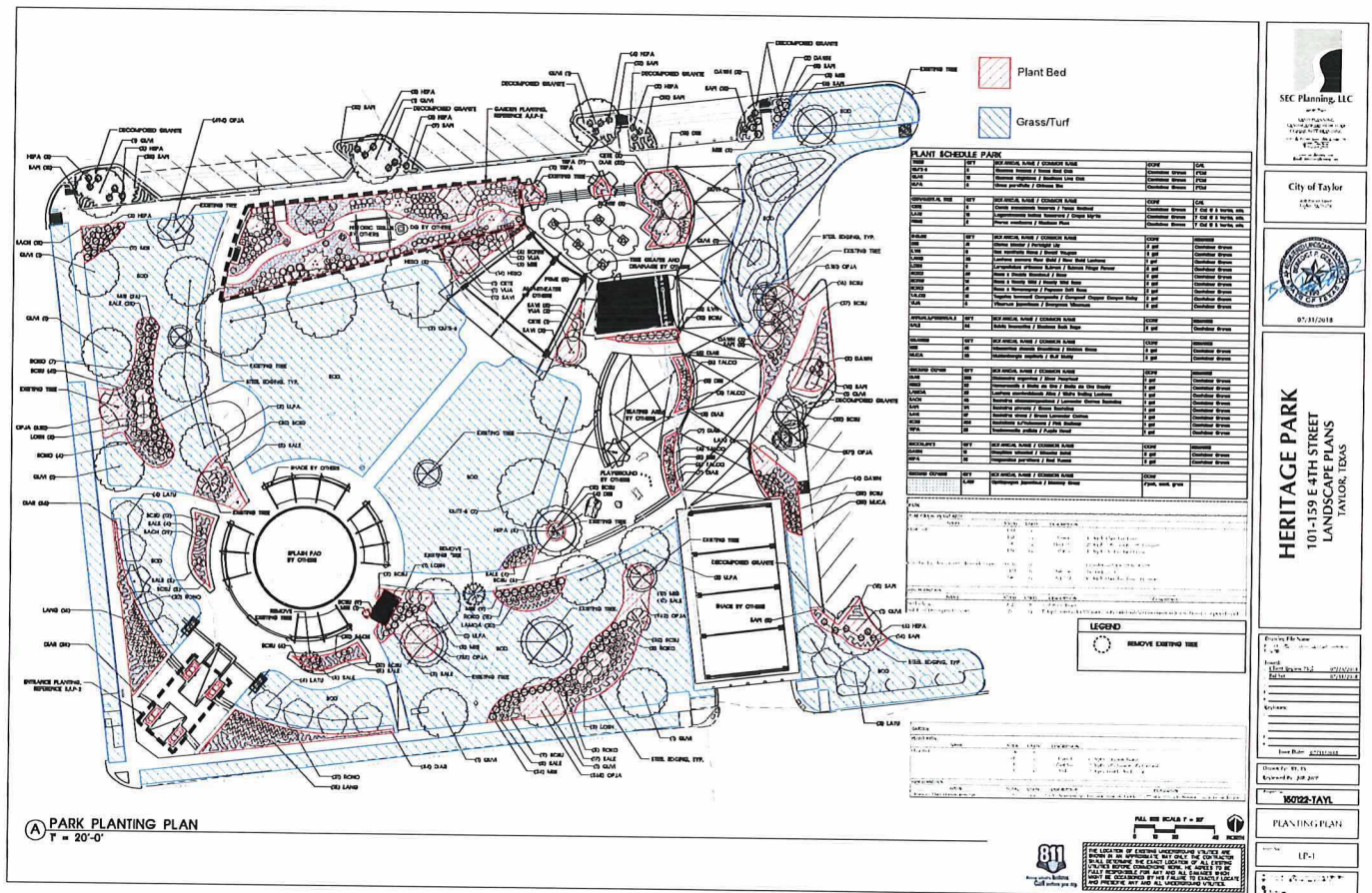
L603

44 | Appendices

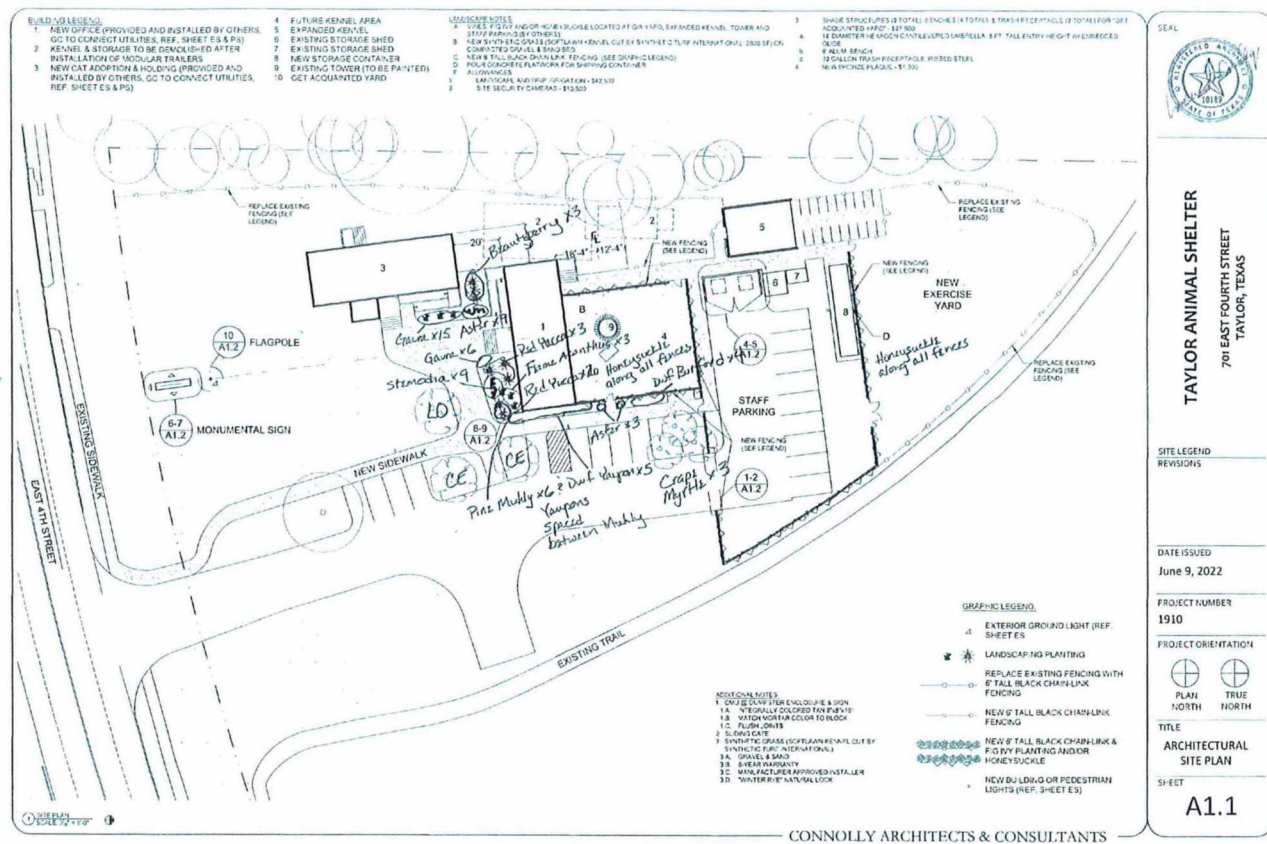


SHEET NUMBER
L604

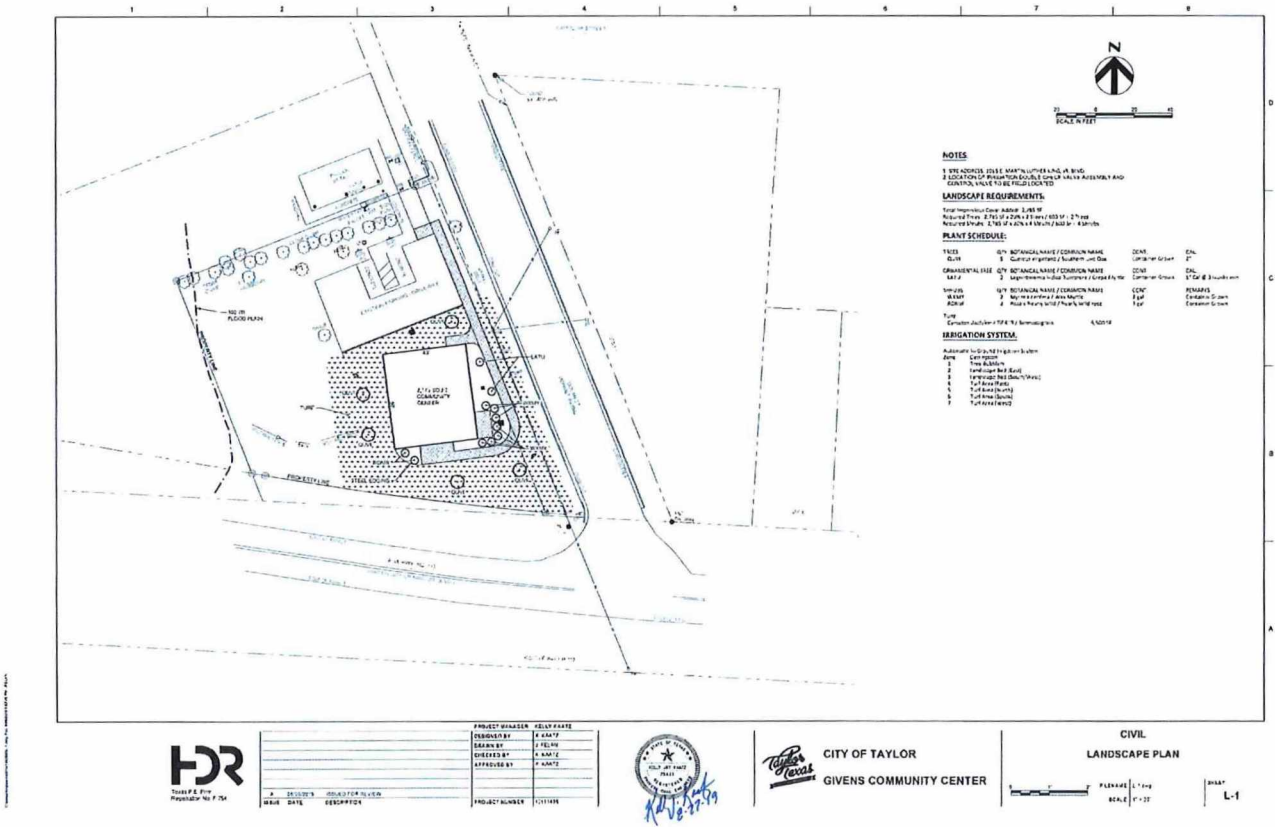
02 - Heritage Park Plans



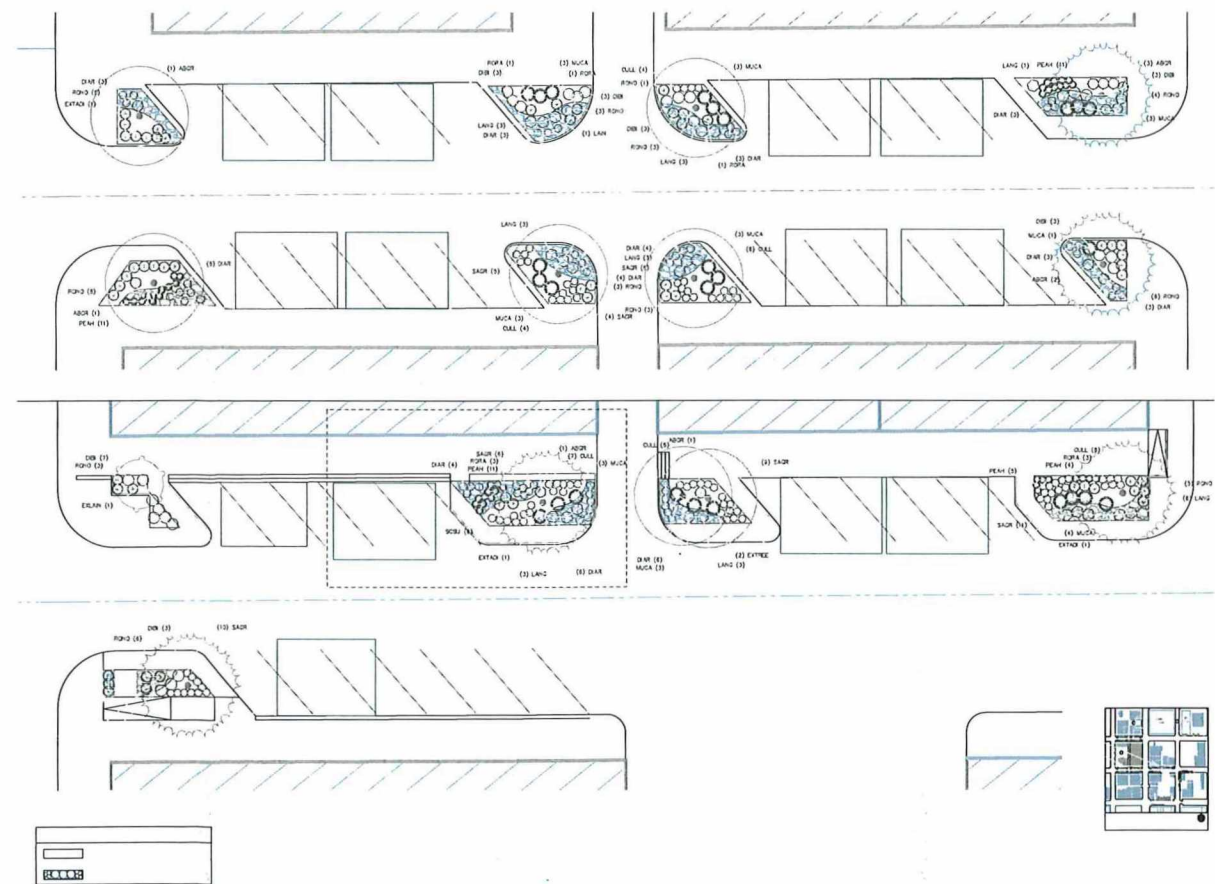
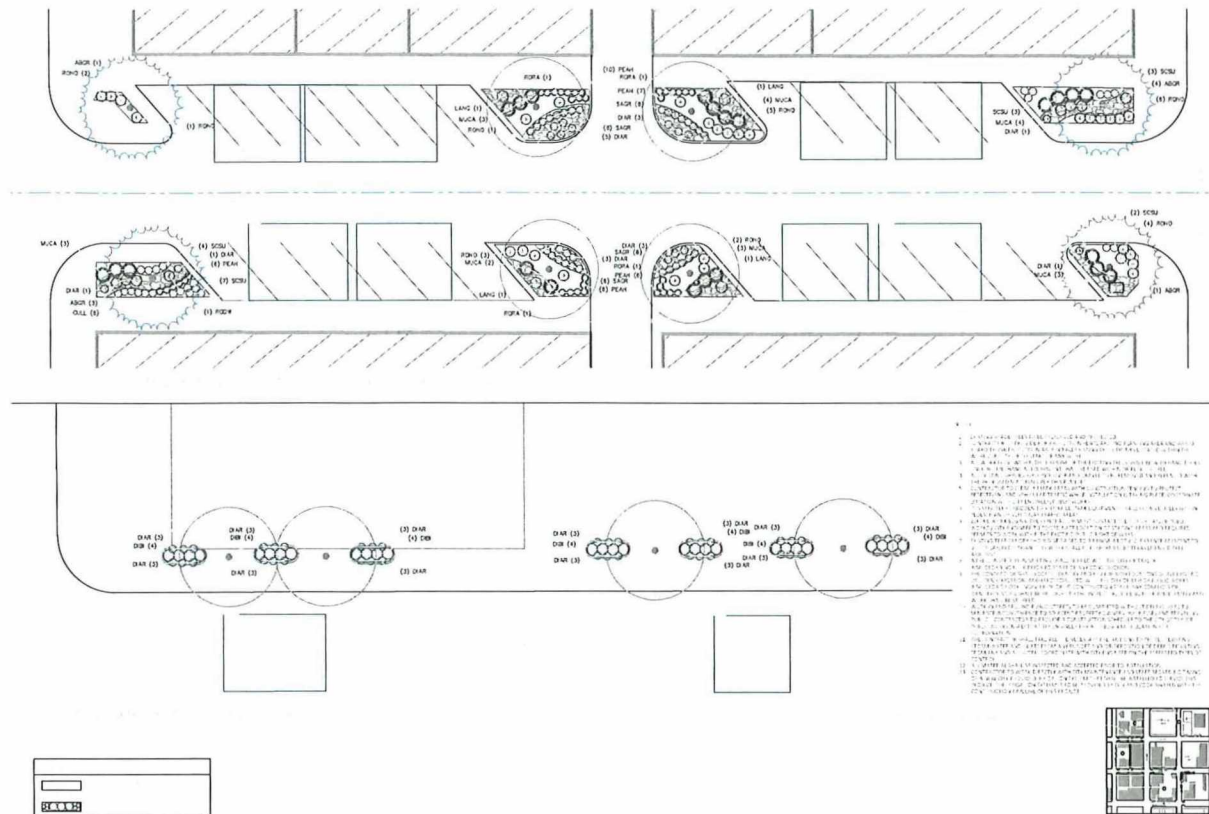
04 - Animal Shelter

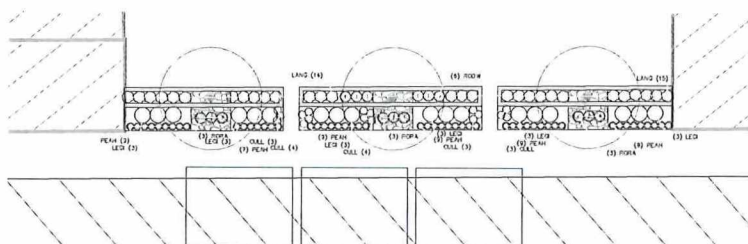
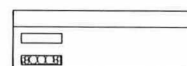
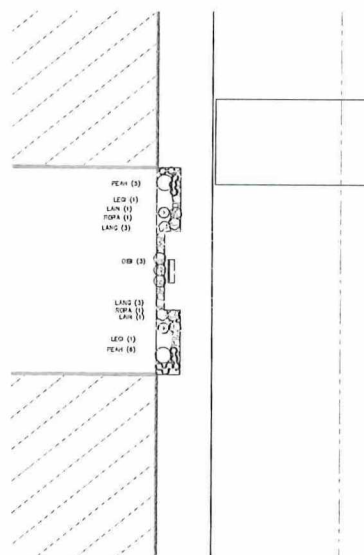
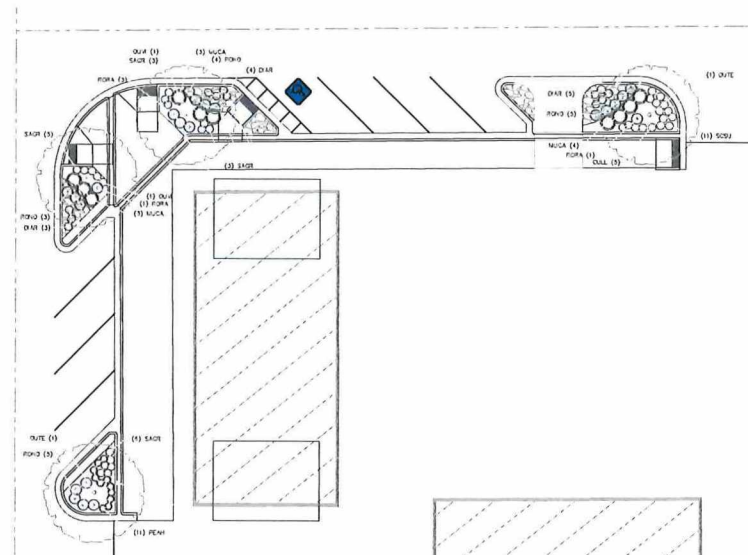


06 - Dickey Givens Center Plans



08 - Downtown Streetscape Beds

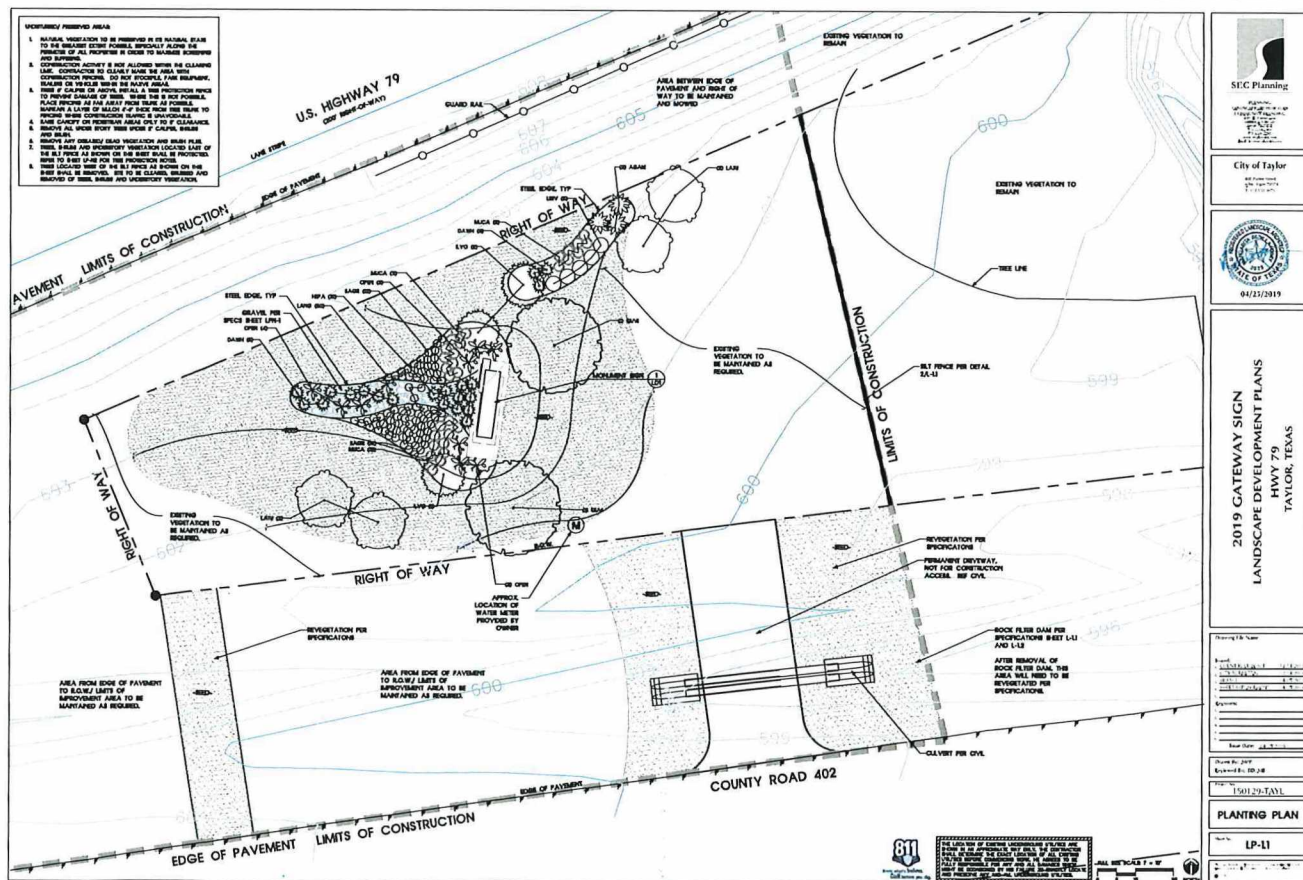
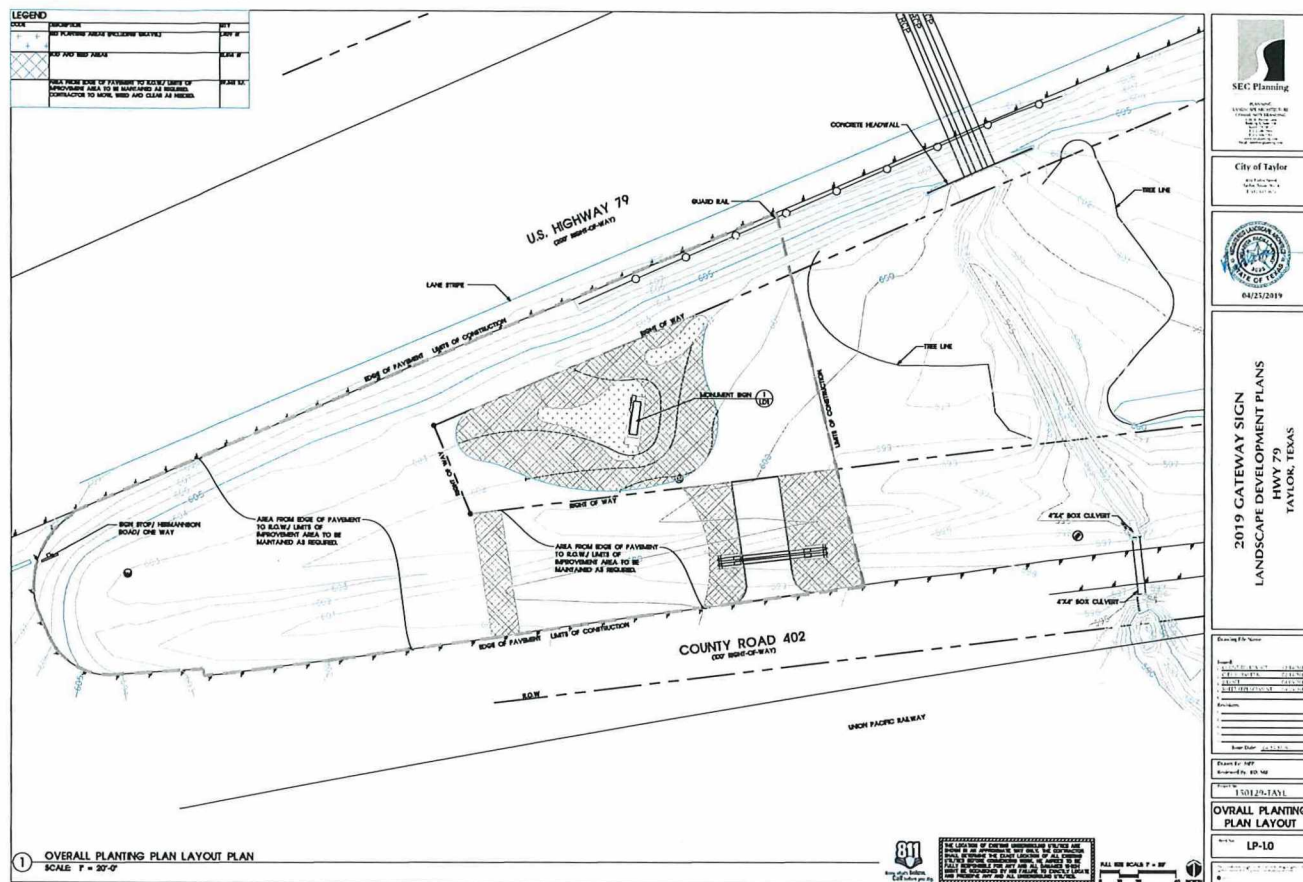




PLANTING PLAN

LP-3

14 - Gateway Sign Plans





SEC Planning

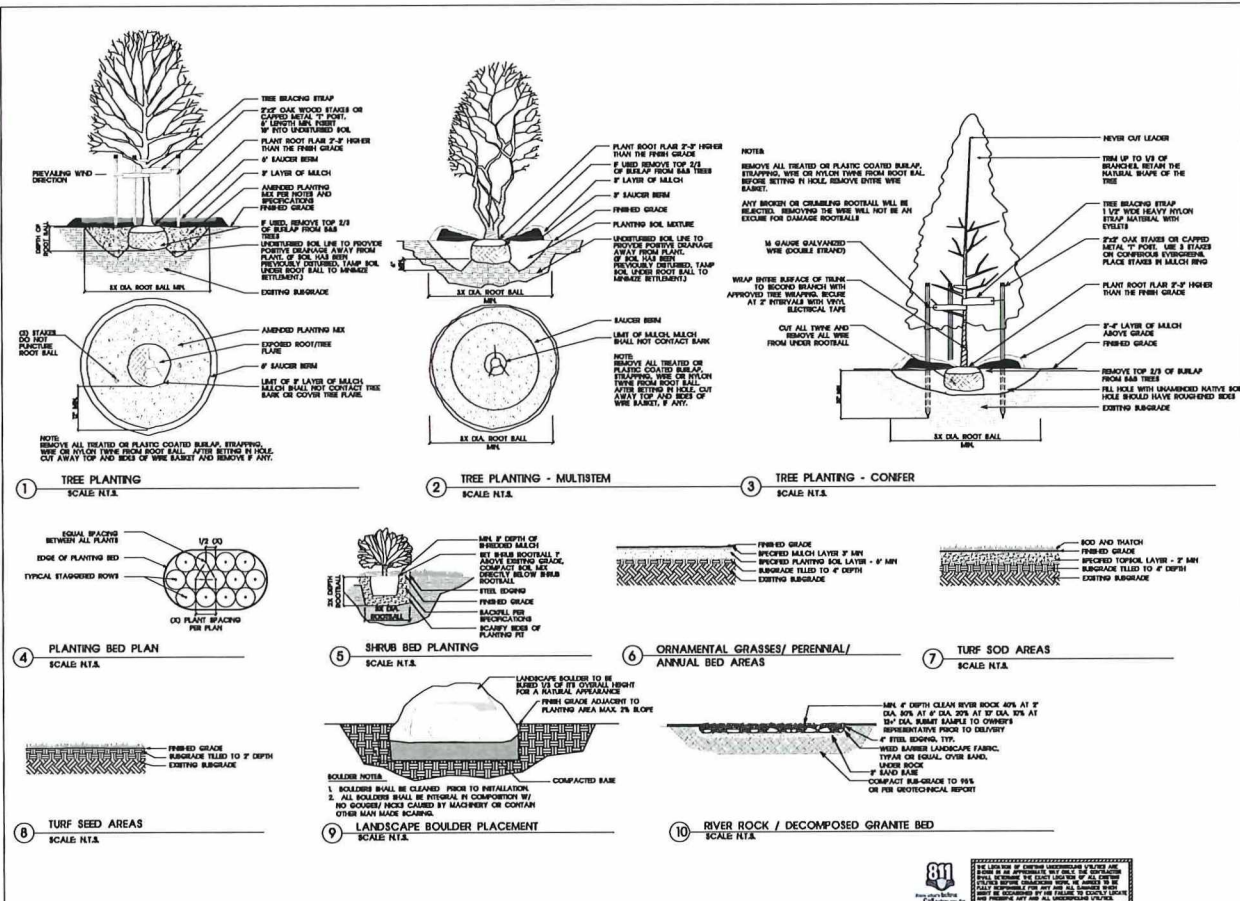
City of Taylor



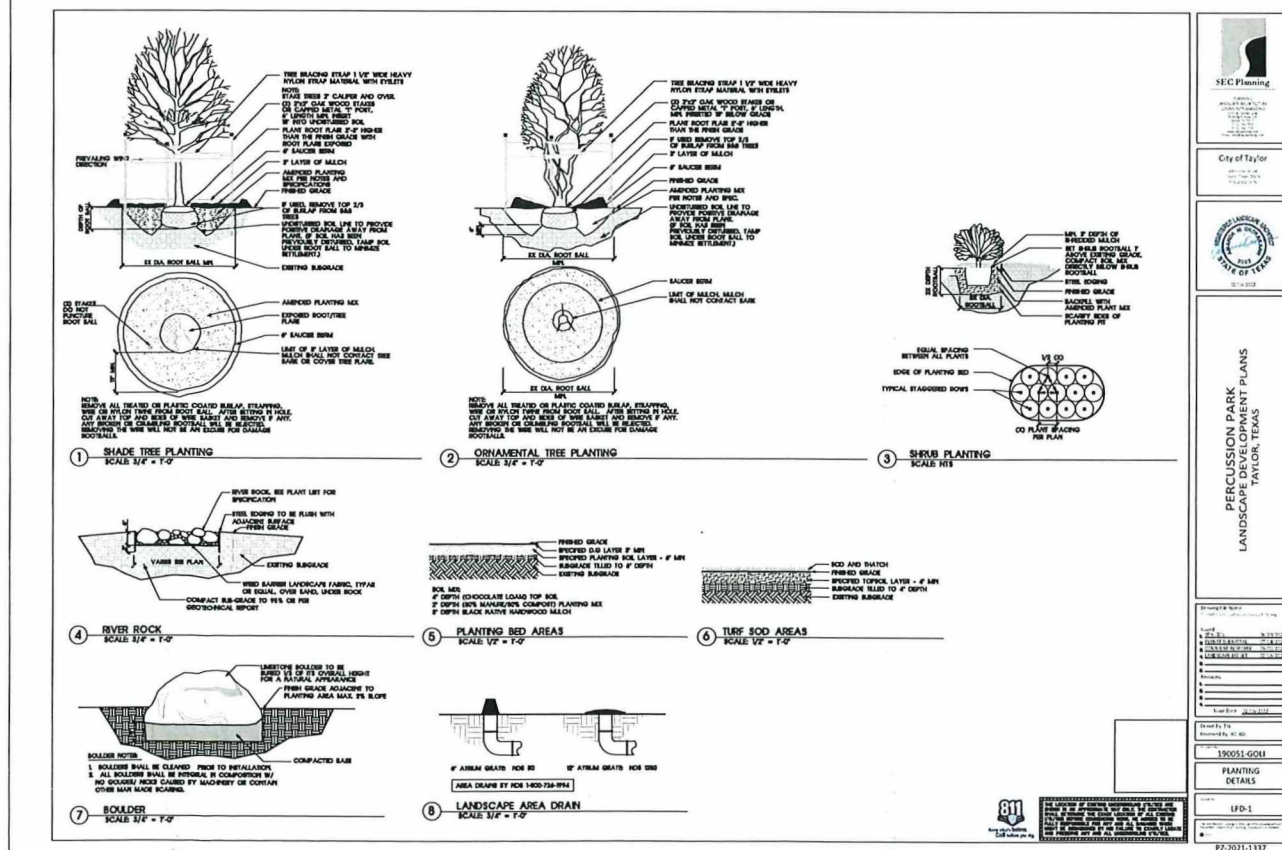
04/01/2019

2019 GATEWAY SIGN
LANDSCAPE DEVELOPMENT PLANS
HWY 79
TAYLOR, TEXAS

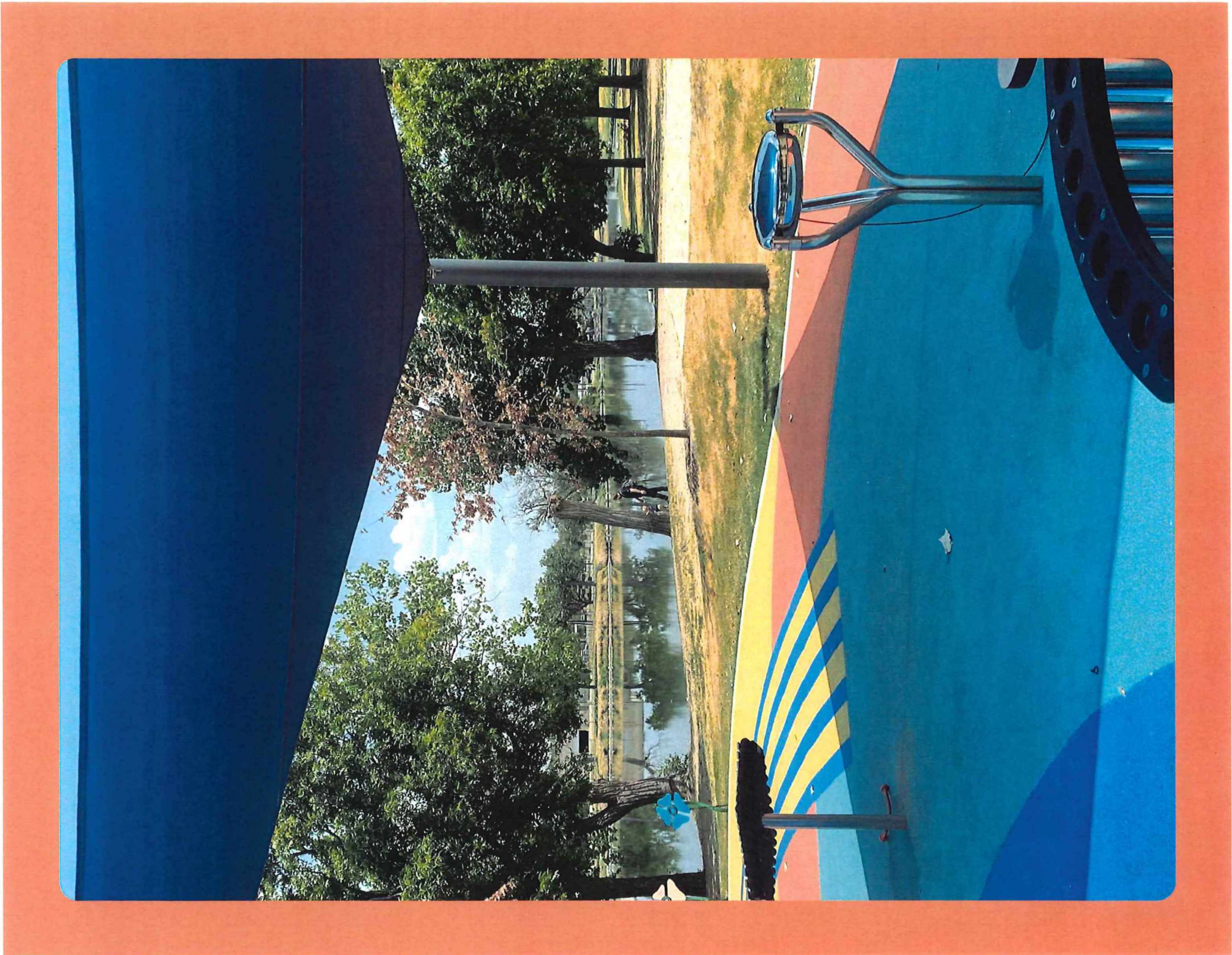
Project No.	15112-20-TAIL
Revision No.	1
Revision Description	PLANTING DETAILS
Drawn By	LPD-1
Checked By	
Approved By	



52 | Appendices



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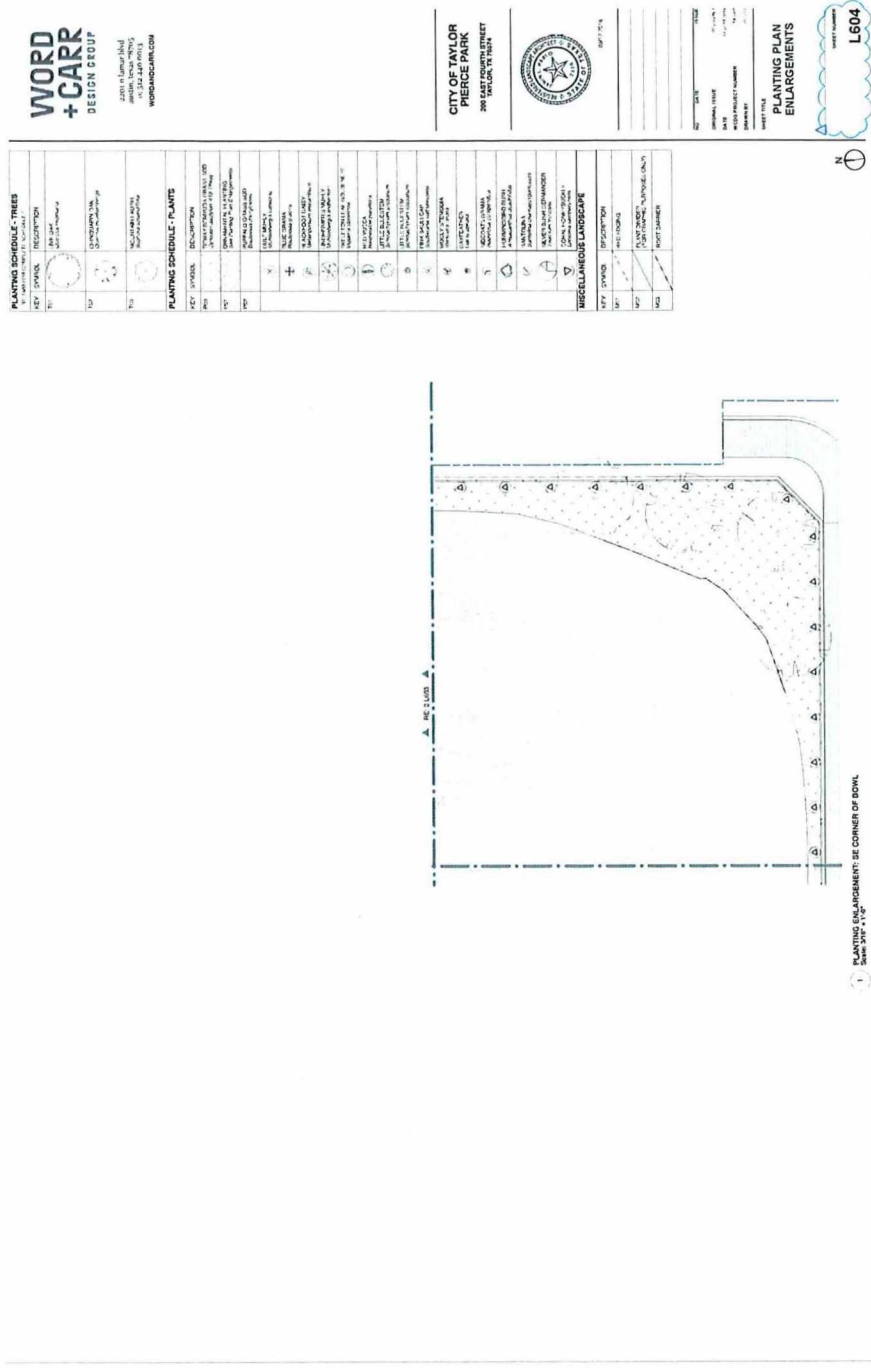


3

Appendices

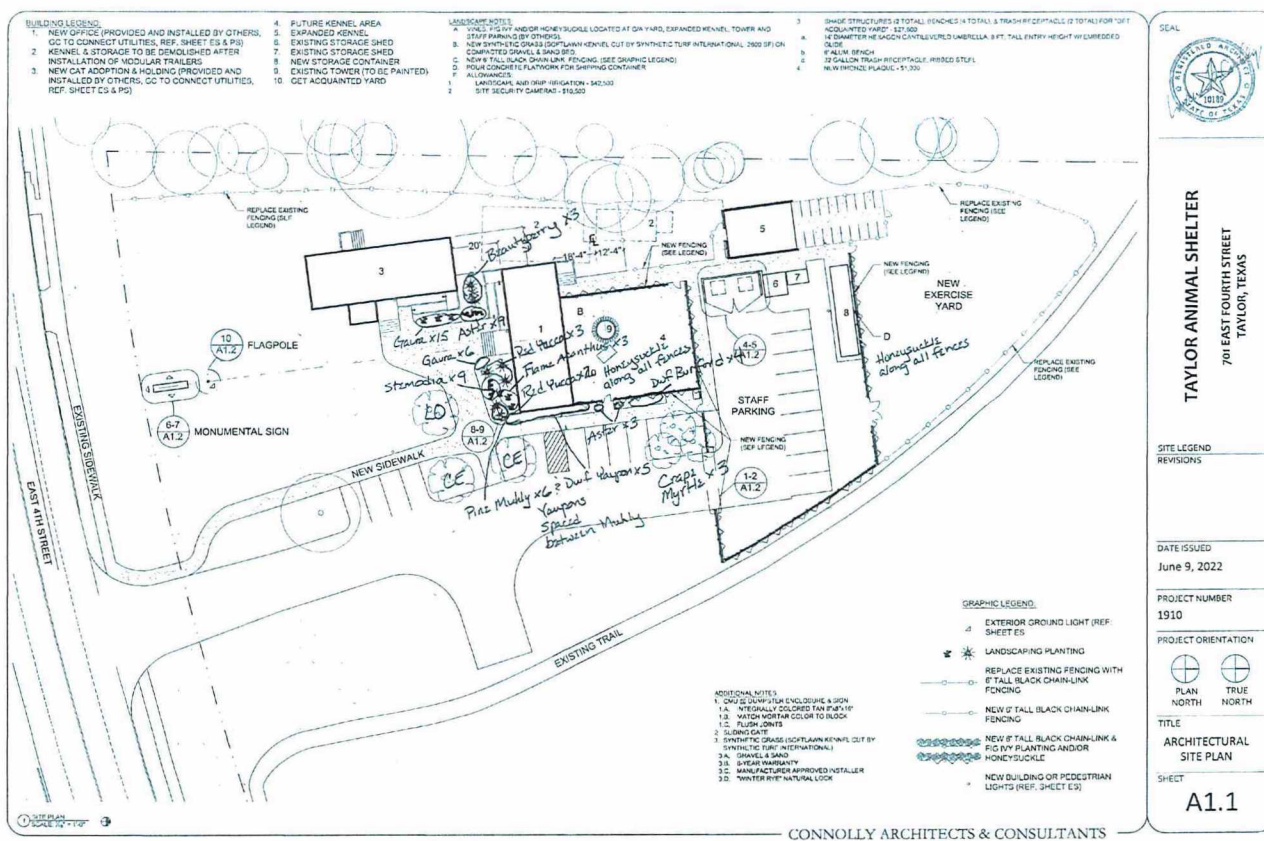
- 3.1. Site Plans
- 3.2. Site Visit Checklists

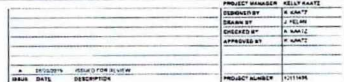
01 - Skatepark Plans (continued)



[illegible]

46 | Appendices



[illegible]

 CITY OF TAYLOR
GIVENS COMMUNITY CENTER

CIVIL
LANDSCAPE PLAN

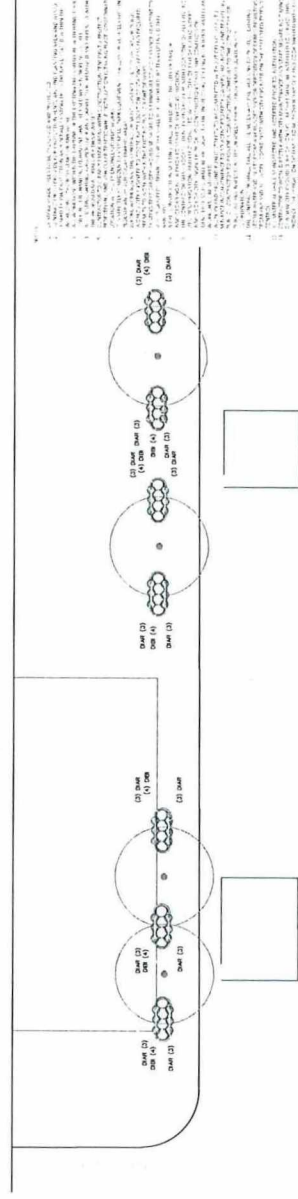
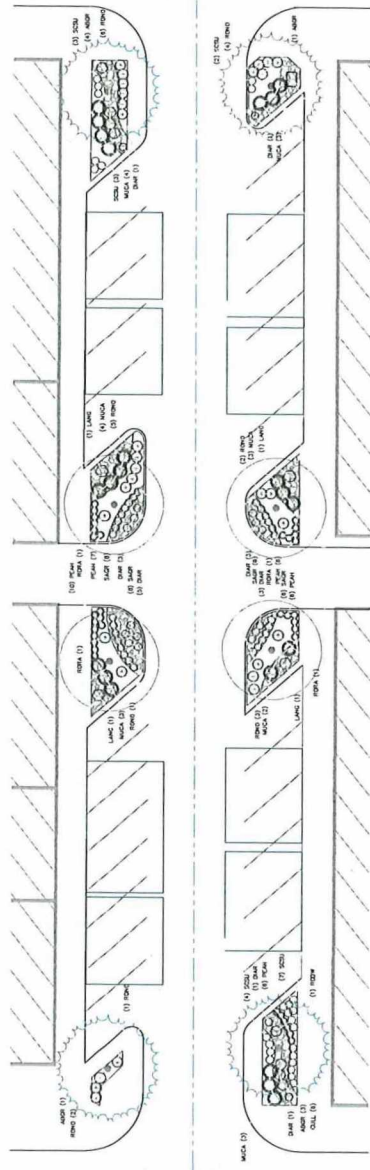
0 1" = 20'

PLANSHEET L-1 of 2

SCALE 1" = 20'

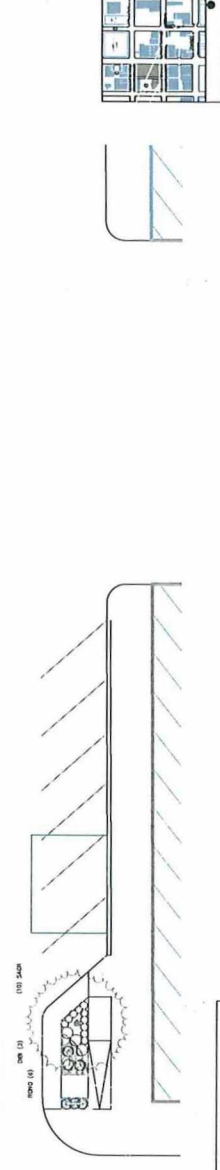
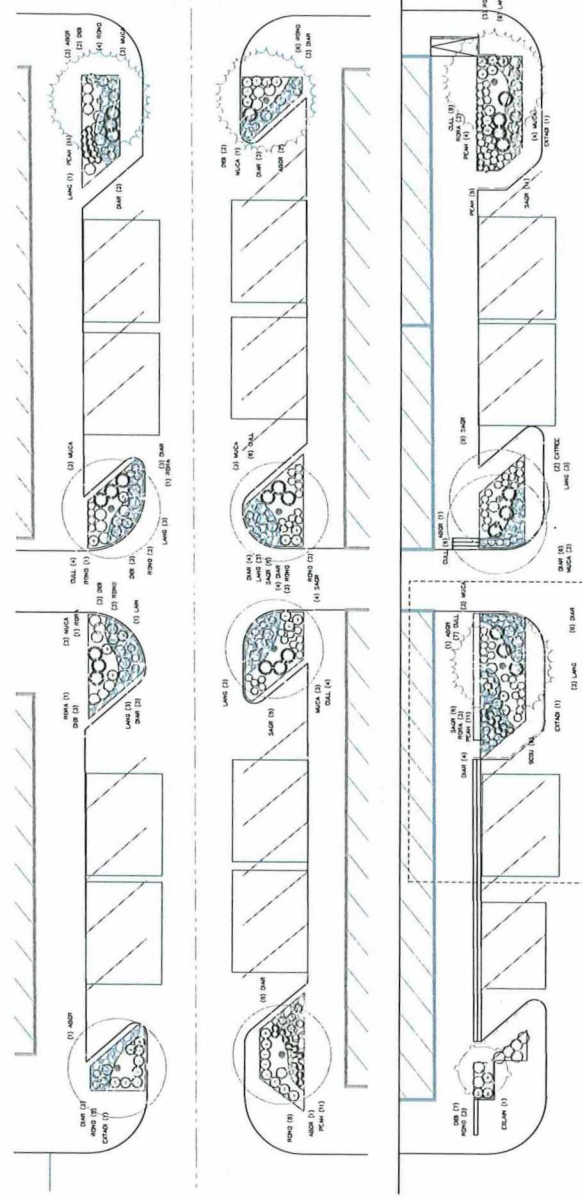
DRAWN L-1

08 - Downtown Streetscape Beds



PLANTING PLAN

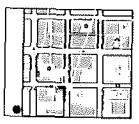
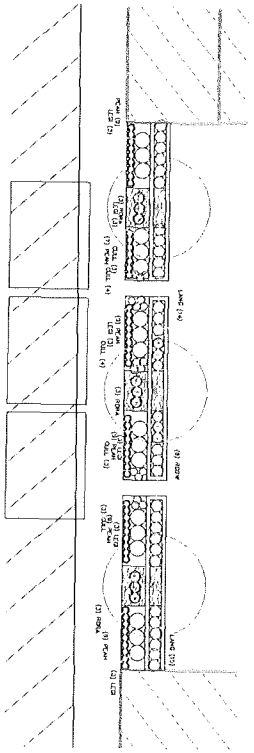
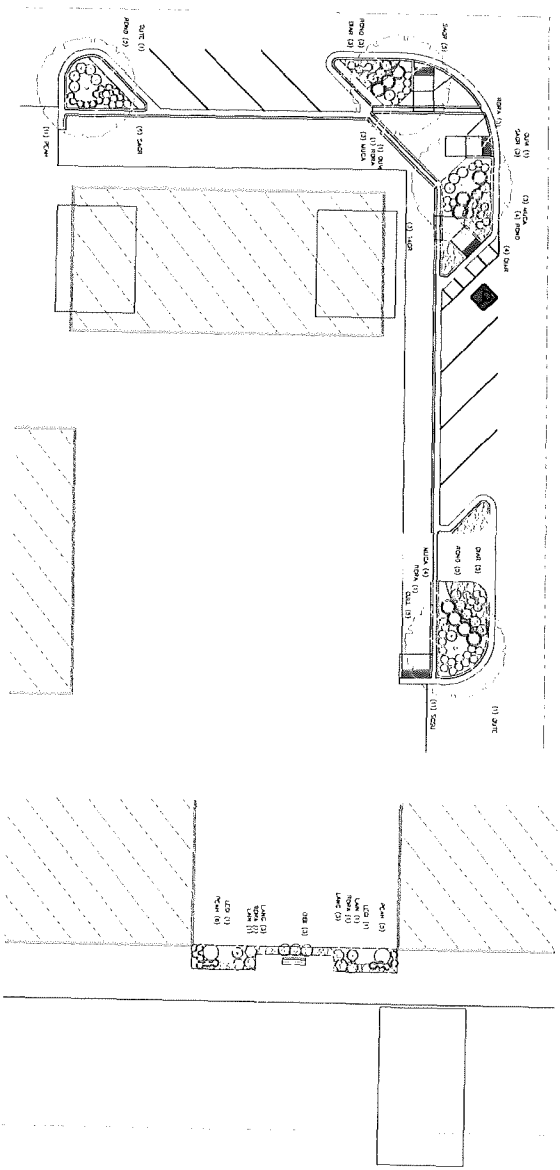
LP-1



PLANTING PLAN

LP-2





PLANTING PLAN
UP-3

CODE	DESCRIPTION	REV	DATE
+	NOT FURNISHED AREA (SPECIALTY MATERIAL)	1	11/1/81
+	NOT PAID AREA	1	11/1/81
+	AREA FROM SOME OF FURNISHMENT TO RECEIVE LIMITS OF APPROXIMATE AREA TO BE MAINTAINED AS PERMANENT CONTRACTOR TO SIGN, BRIND AND CLEAR AS REQUIRED.	1	11/1/81



Answered _____

1. $\frac{1}{2} \times \frac{3}{4} = \frac{3}{8}$

2. $\frac{2}{3} \times \frac{5}{6} = \frac{10}{18} = \frac{5}{9}$

3. $\frac{3}{5} \times \frac{4}{7} = \frac{12}{35}$

4. $\frac{1}{3} \times \frac{2}{5} = \frac{2}{15}$

5. $\frac{4}{6} \times \frac{3}{8} = \frac{12}{48} = \frac{1}{4}$

6. $\frac{5}{7} \times \frac{2}{9} = \frac{10}{63}$

7. $\frac{6}{8} \times \frac{3}{10} = \frac{18}{80} = \frac{9}{40}$

8. $\frac{7}{9} \times \frac{4}{11} = \frac{28}{99}$

9. $\frac{8}{10} \times \frac{5}{12} = \frac{40}{120} = \frac{1}{3}$

10. $\frac{9}{11} \times \frac{6}{13} = \frac{54}{143}$

11. $\frac{10}{12} \times \frac{7}{14} = \frac{70}{168} = \frac{5}{12}$

12. $\frac{11}{13} \times \frac{8}{16} = \frac{88}{208} = \frac{11}{26}$

13. $\frac{12}{14} \times \frac{9}{18} = \frac{108}{252} = \frac{3}{7}$

14. $\frac{13}{15} \times \frac{10}{20} = \frac{130}{300} = \frac{13}{30}$

15. $\frac{14}{16} \times \frac{11}{22} = \frac{154}{352} = \frac{7}{16}$

16. $\frac{15}{17} \times \frac{12}{24} = \frac{180}{408} = \frac{5}{11}$

17. $\frac{16}{18} \times \frac{13}{26} = \frac{208}{468} = \frac{4}{9}$

18. $\frac{17}{19} \times \frac{14}{28} = \frac{238}{532} = \frac{17}{38}$

19. $\frac{18}{20} \times \frac{15}{30} = \frac{270}{600} = \frac{9}{20}$

20. $\frac{19}{21} \times \frac{16}{32} = \frac{306}{672} = \frac{19}{42}$

21. $\frac{20}{22} \times \frac{17}{34} = \frac{340}{748} = \frac{5}{11}$

22. $\frac{21}{23} \times \frac{18}{36} = \frac{378}{828} = \frac{7}{11}$

23. $\frac{22}{24} \times \frac{19}{38} = \frac{418}{912} = \frac{11}{24}$

24. $\frac{23}{25} \times \frac{20}{40} = \frac{460}{1000} = \frac{23}{50}$

25. $\frac{24}{26} \times \frac{21}{42} = \frac{504}{1092} = \frac{6}{13}$

26. $\frac{25}{27} \times \frac{22}{44} = \frac{550}{1188} = \frac{5}{108}$

27. $\frac{26}{28} \times \frac{23}{46} = \frac{598}{1288} = \frac{13}{28}$

28. $\frac{27}{29} \times \frac{24}{48} = \frac{648}{1392} = \frac{27}{58}$

29. $\frac{28}{30} \times \frac{25}{50} = \frac{700}{1500} = \frac{7}{15}$

30. $\frac{29}{31} \times \frac{26}{52} = \frac{754}{1612} = \frac{29}{61}$

31. $\frac{30}{32} \times \frac{27}{54} = \frac{810}{1728} = \frac{5}{8}$

32. $\frac{31}{33} \times \frac{28}{56} = \frac{868}{1848} = \frac{31}{132}$

33. $\frac{32}{34} \times \frac{29}{58} = \frac{928}{1972} = \frac{8}{17}$

34. $\frac{33}{35} \times \frac{30}{60} = \frac{990}{2100} = \frac{33}{70}$

35. $\frac{34}{36} \times \frac{31}{62} = \frac{1064}{2232} = \frac{17}{36}$

36. $\frac{35}{37} \times \frac{32}{64} = \frac{1120}{2368} = \frac{35}{59}$

37. $\frac{36}{38} \times \frac{33}{66} = \frac{1188}{2508} = \frac{9}{19}$

38. $\frac{37}{39} \times \frac{34}{68} = \frac{1258}{2652} = \frac{37}{71}$

39. $\frac{38}{40} \times \frac{35}{70} = \frac{1330}{2800} = \frac{13}{28}$

40. $\frac{39}{41} \times \frac{36}{72} = \frac{1404}{2952} = \frac{39}{76}$

41. $\frac{40}{42} \times \frac{37}{74} = \frac{1480}{3108} = \frac{10}{21}$

42. $\frac{41}{43} \times \frac{38}{76} = \frac{1558}{3278} = \frac{41}{79}$

43. $\frac{42}{44} \times \frac{39}{78} = \frac{1638}{3432} = \frac{7}{16}$

44. $\frac{43}{45} \times \frac{40}{80} = \frac{1720}{3600} = \frac{43}{450}$

45. $\frac{44}{46} \times \frac{41}{82} = \frac{1824}{3772} = \frac{11}{23}$

46. $\frac{45}{47} \times \frac{42}{84} = \frac{1890}{3948} = \frac{45}{89}$

47. $\frac{46}{48} \times \frac{43}{86} = \frac{1978}{4128} = \frac{23}{96}$

48. $\frac{47}{49} \times \frac{44}{88} = \frac{2068}{4312} = \frac{47}{91}$

49. $\frac{48}{50} \times \frac{45}{90} = \frac{2160}{4500} = \frac{12}{25}$

50. $\frac{49}{51} \times \frac{46}{92} = \frac{2262}{4692} = \frac{49}{102}$

51. $\frac{50}{52} \times \frac{47}{94} = \frac{2350}{4888} = \frac{125}{244}$

52. $\frac{51}{53} \times \frac{48}{96} = \frac{2448}{5088} = \frac{51}{104}$

53. $\frac{52}{54} \times \frac{49}{98} = \frac{2548}{5292} = \frac{13}{27}$

54. $\frac{53}{55} \times \frac{50}{100} = \frac{2650}{5500} = \frac{53}{110}$

55. $\frac{54}{56} \times \frac{51}{102} = \frac{2754}{5712} = \frac{9}{16}$

56. $\frac{55}{57} \times \frac{52}{104} = \frac{2860}{5928} = \frac{55}{118}$

57. $\frac{56}{58} \times \frac{53}{106} = \frac{2968}{6148} = \frac{14}{29}$

58. $\frac{57}{59} \times \frac{54}{108} = \frac{3078}{6372} = \frac{57}{109}$

59. $\frac{58}{60} \times \frac{55}{110} = \frac{3190}{6600} = \frac{13}{30}$

60. $\frac{59}{61} \times \frac{56}{112} = \frac{3298}{6832} = \frac{59}{116}$

61. $\frac{60}{62} \times \frac{57}{114} = \frac{3420}{7068} = \frac{15}{29}$

62. $\frac{61}{63} \times \frac{58}{116} = \frac{3538}{7308} = \frac{61}{119}$

63. $\frac{62}{64} \times \frac{59}{118} = \frac{3658}{7552} = \frac{1829}{3776}$

64. $\frac{63}{65} \times \frac{60}{120} = \frac{3780}{7800} = \frac{63}{130}$

65. $\frac{64}{66} \times \frac{61}{122} = \frac{3904}{8052} = \frac{976}{2013}$

66. $\frac{65}{67} \times \frac{62}{124} = \frac{4030}{8308} = \frac{2015}{4154}$

67. $\frac{66}{68} \times \frac{63}{126} = \frac{4158}{8652} = \frac{11}{23}$

68. $\frac{67}{69} \times \frac{64}{128} = \frac{4288}{8856} = \frac{536}{1107}$

69. $\frac{68}{70} \times \frac{65}{130} = \frac{4420}{9100} = \frac{17}{35}$

70. $\frac{69}{71} \times \frac{66}{132} = \frac{4554}{9372} = \frac{69}{136}$

71. $\frac{70}{72} \times \frac{67}{134} = \frac{4690}{9648} = \frac{2345}{4824}$

72. $\frac{71}{73} \times \frac{68}{136} = \frac{4828}{9916} = \frac{71}{139}$

73. $\frac{72}{74} \times \frac{69}{138} = \frac{4968}{10212} = \frac{124}{231}$

74. $\frac{73}{75} \times \frac{70}{140} = \frac{5110}{10500} = \frac{73}{150}$

75. $\frac{74}{76} \times \frac{71}{142} = \frac{5254}{10752} = \frac{2627}{5376}$

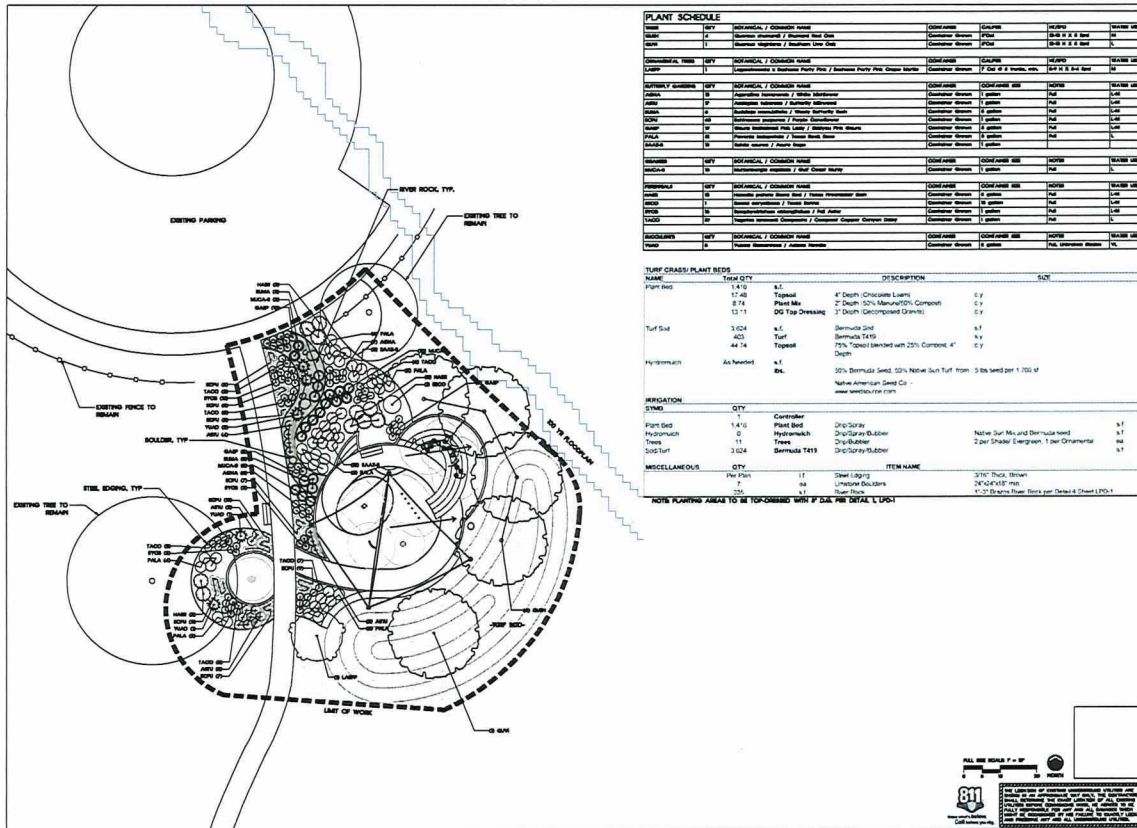
76. $\frac{75}{77} \times \frac{72}{144} = \frac{5390}{11028} = \frac{75}{148}$

77. $\frac{76}{78} \times \frac{73}{146} = \frac{5538}{11292} = \frac{461}{9$

Project No. _____
 Title: PLANTING
 DETAILS
 LPD-1



16 - Percussion Park Plans



SEC Planning

City of Taylor

PERCUSSION PARK LANDSCAPE ELEMENT PLANS

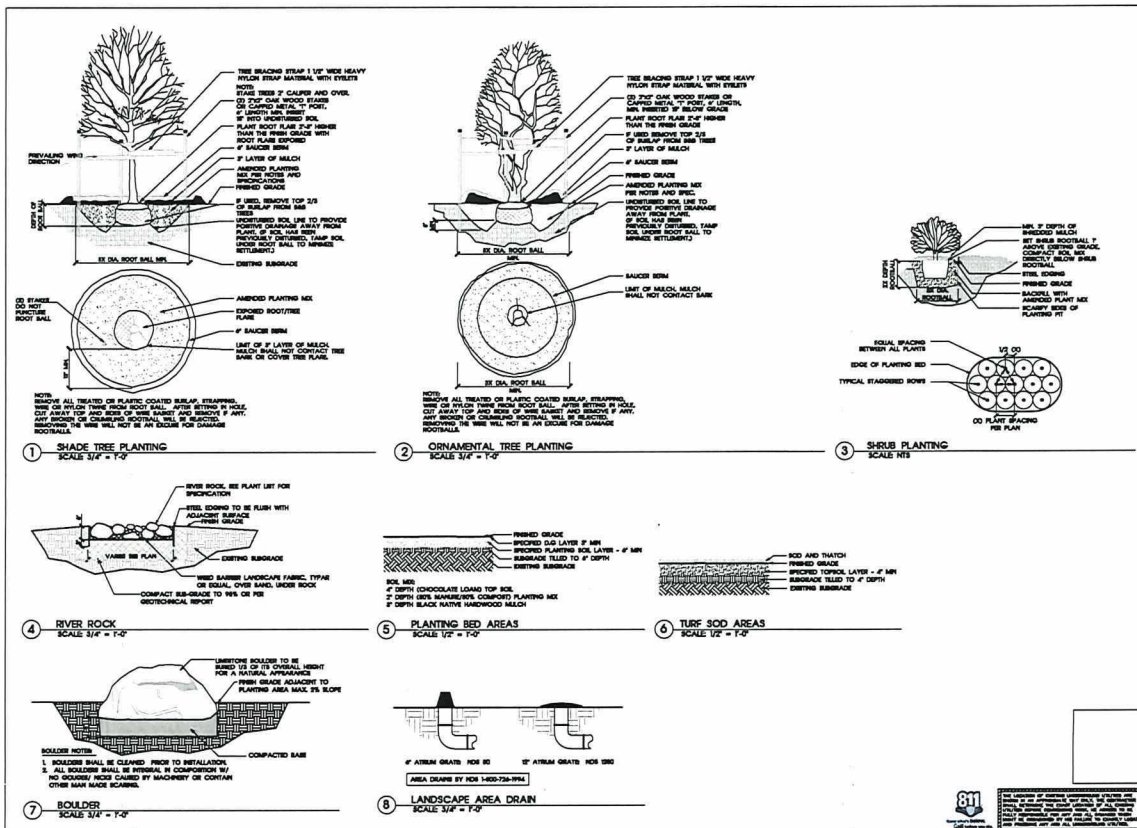
TAYLOR, TEXAS

190051-G001

PLANTING PLAN

LP-1

PE-2021-1337



SEC Planning

City of Taylor

PERCUSSION PARK LANDSCAPE ELEMENT PLANS

TAYLOR, TEXAS

190051-G001

PLANTING DETAILS

LPD-1

PE-2021-1337

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3.2. Site Visit Checklists

Combined Checklist

Site Name: **Combined Parks**
Observation Date: 8/24/2023

Blue indicates not in anticipated landscape O&M scope

Feature	01-Skate Park	02-Heritage Square	03-City Hall	04-Animal Shelter	05-Welcome Sign East	06-Dickey Givens Center	07-Police Department	08-Downtown Streetscape Beds	09-Municipal Court	10-Fire Department	11-Library	12-Public Works	13-Liberty Gardens	14-Gateway Sign	15-Welcome Sign West	16-Percussion Park	17-Taylor ISD Welcome Sign
Shade Trees	x	x	x			x	x	x		x		x	x			x	
Ornamental Trees	x	x	x			x	x	x		x		x	x			x	
Turf (mow)	x	x			x	x	x		x	x		x	x		x	x	
Seed Mix (mow)																	
Shrub Hedges	x	x				x	x	x		x		x	x			x	
Native Grasses in Beds	x	x				x		x				x	x				
Perennials in Beds	x	x	x			x		x				x	x			x	
Groundcover in Beds	x	x	x														
Annual Beds			x		x		x		x			x			x		
Planting Containers/ Pots																	
Accent Planting		x	x			x						x				x	
Tree Grates		x															
Hardwood Mulch	x	x	x			x		x		x		x	x			x	
Aggregate Mulch			x			x		x		x		x	x				
Decomposed Granite Path		x										x					
Landscape Boulders																	
Limestone Block							x					x				x	
Root Barrier	x																
Dry Stack Precast Concrete Planter Walls			x														
Brick and Mortar Planter Walls			x														
Plan ID Signs																	
Rat Bait Boxes							x										
Bird Bath and Feeder																	
Flagstone Step Pads											x						
Shovel Cut	x																
Steel Edging			x			x				x			x			x	
Raised Planter			x														
Raised Concrete Curb																	
Downspout Blocks		x						x									
Drainage Swale - Turf																	
Drainage Swale - Rock																	
Drain Inlet Grates	x															x	
Curb Cut Drainage w/ Metal Cover																	
Concrete Flume																	
Tree Stakes		x															
Trashcans	x	x	x					x									
Benches	x	x	x														
Signage	x	x	x			x											
Bike Racks	x																
Bollard		x															
Dog Waste Bag Dispenser		x															
Sign Lights	x	x				x											
Tree Lights	x	x															
Dumpster			x														
Lighting Controller																	
Wireless Router	x																
Wired Irrigation Controller																	
Battery Irrigation Valves			x			x											
Spray Irrigation		x				x											
Drip Irrigation	x	x	x			x											
Tree Bubblers	x	x	x														
Hose Bib						x											

01 - Skatepark

Site Name: **Skatepark**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak
	Ornamental Trees	x	mountain laurel
	Turf (mow)	x	weed wack
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds	x	little bluestem, etc.
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds		
	Planting Containers/ Pots		
	dead plant areas	x	
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	graffiti	x	
	root barrier	x	at concrete edge
Edging	Shovel Cut	x	mulch at tree
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf	x	w/ cone flume
	Drainage Swale - Rock		
	inlet cover	x	loose
Accessories	Tree Stakes		
	Trashcans	x	at concrete edge
	Benches	x	
	Signage	x	monument and interpretive
	Bike Racks		
	Bollard		
	sign lights	x	
	tree lights	x	w/ outlet; some broken
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	some exposed
	tree bubbler	x	
	wireless router	x	box open

02 - Heritage Square

Site Name: **Heritage Square**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak
	Ornamental Trees	x	crepe myrtle, mtn laurel
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	roses, etc.
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds		
	Planting Containers/ Pots		
	accent planting	x	red yucca
	tree grates	x	
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path	x	
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	plant ID signs	x	some plants have died out so signs are incorrect
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging	x	
	Other Edging		
Drainage	Downspout Blocks	x	
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes	x	
	Trashcans	x	7
	Benches		
	Signage	x	directory; park name
	Bike Racks	x	
	Bollard	x	
	dog waste	x	1
	tree lights	x	some busted
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation	x	above mulch
	tree bubbler	x	

03 - City Hall

Site Name: **City Hall**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	pride of barbados
	Native Grasses in Beds		
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds	x	dead
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	landing dock; planter - lava rock; decorative @ sign
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls	x	at 4th Street
	Brick and Mortar Planter Walls	x	built into building and w/ lava rock
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging	x	@ 4th Street
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	sand bags @ curb	x	could mean they have a flooding issue
Accessories	Tree Stakes		
	Trashcans	x	2
	Benches	x	2
	Signage	x	
	Bike Racks		
	Bollard		
	dumpster	x	
	battery valves	x	at 4th Street
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves	x	
	Spray Irrigation		not sure if there is irrigation in front planters
	Drip Irrigation	x	at 4th Street
	tree bubblers	x	

05 - Welcome Sign E

Site Name: **Welcome Sign E**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	cant really see bc elevating from the road; dead
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
	no mulch	x	
Miscellaneous			
	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging			
	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging	x	raised planter
Drainage			
	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories			
	Tree Stakes		
	Trashcans		
	Benches		
	Signage	x	
	Bike Racks		
	Bollard		
Irrigation	sign lighting	x	
	Wired Irrigation Controller	x	rainbird
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

06 - Dickey Givens Center

Site Name: **Dickey Givens Center**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	rose, etc.
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent planting	x	red yucca
Mulch/DG	Hardwood Mulch	x	tree rings
	Aggregate Mulch	x	basalt
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut	x	at tree mulch rings
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler	x	inside?
	Battery Irrigation Valves		
	Spray Irrigation	x	at least one is busted and not rotating
	Drip Irrigation	x	

07 - Police Department

Site Name: **Police Department**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	
	Ornamental Trees	x	
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	in parking lot; new; no mulch
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	small river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block	x	used as bollards
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	rat bait	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging	x	sidewalk/curb
	Other Edging		
Drainage	Downspout Blocks	x	
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans	x	7 city trashcans
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	Hose bib	x	

08 - Downtown Streetscape Beds

Site Name: **Downtown Streetscape Beds**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	bald cypress, red oak, cedar elm
	Ornamental Trees	x	crepe myrtle
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	rose
	Native Grasses in Beds	x	
	Perennials in Beds	x	salvio greggio; roses
	Groundcover in Beds	x	some dead/trampled on
	Annual Beds		
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging	x	concrete curb - raised
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	box drainage w/ metal top	x	who cleans these out?
Accessories	Tree Stakes	x	
	Trashcans	x	1 (may not be a city owned bin)
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves	x	
	Spray Irrigation		
	Drip Irrigation	x	
	tree bubbler	x	

09 - Municipal Court

Site Name: **Municipal Court**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	river rock in planters
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
	steel pipe	x	steel wheel stop in parking lot
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage	x	monument sign w/ embedded light
	Bike Racks		
	Bollard		
	sign light	x	
	dumpster	x	
Irrigation	Wired Irrigation Controller	x	inside?
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

10 - Fire Department

Site Name: **Fire Department**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	pecan, bald cypress knees cut
	Ornamental Trees	x	citrus?
	Turf (mow)	x	no irrigation at department? Staff take care of mowing and sprinkler heads
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut	x	at trees
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks	x	
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
	flag pole lighting	x	
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	tree bubbler	x	for red oak on Elliot St.

11 - Library

Site Name: **Library**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	chinese pistachio
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds	x	
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent planting	x	red yucca
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls	x	
	Brick and Mortar Planter Walls		
	flagstone	x	
	rat box	x	
Edging	bird bath + feeder	x	
	Shovel Cut		
	Steel Edging	x	damage
	Precast Concrete Edging		
	Other Edging		
Drainage			
	Downspout Blocks	x	not aligned w/ spout in all cases
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories			
	Tree Stakes	x	girdling wire; some not connected
	Trashcans	x	1
	Benches	x	3
	Signage		
	Bike Racks	x	bike racks + skateboard racks
	Bollard		
Irrigation			
	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	tree bubblers	x	

12 - Public Works

Site Name: **Public Works**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)		
	Seed Mix (mow)	x	weeds on back - vinea vine?
	Shrub Hedges	x	roses
	Native Grasses in Beds		
	Perennials in Beds	x	fontana
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots	x	2; concrete; dead
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	lava rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf	x	vine groundcover (morning glory?)
	Drainage Swale - Rock		
	concrete flume	x	
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation		
	no irrigation?	x	

13 - Liberty Gardens

Site Name: **Liberty Gardens**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	outside fence
	Ornamental Trees	x	large crepe myrtle
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds	x	sunflowers
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path	x	
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	lighting	x	pedestrian scale lamps, on during the day
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging	x	
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	concrete swale	x	no ADA entry
Accessories	Tree Stakes		
	Trashcans		
	Benches	x	5
	Signage	x	dedication plaques
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

14 - Gateway Sign

Site Name: **Gateway Sign**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak, one behind the sign is dead
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	yaupon, knock out rose
	Native Grasses in Beds	x	gulf muhly? Chopped at the wrong time
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent plants	x	sotol, red yucca
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	small; around lights for protection
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut	x	some trees
	Steel Edging	x	some damage
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes	x	stakes not connected to trees
	Trashcans		
	Benches		
	Signage	x	damage from car
	Bike Racks		
	Bollard		
	light controller	x	
	tree uplights	x	
	sign uplights	x	car damage
Irrigation	Wired Irrigation Controller	x	maybe? below grade box? Beehive in one of the subgrade boxes
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	car damage; should be below mulch
	tree bubbler	x	

15 - Welcome Sign W

Site Name: **Welcome Sign W**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	some dead/over watered from broken head; weeds in bed
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
	no mulch	x	
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	solid brick planter	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
	sign light	x	adjustment loose, pointing towards ground
Irrigation	Wired Irrigation Controller	x	rain bird ESP-TM2
	Battery Irrigation Valves		
	Spray Irrigation	x	broken head - flooding
	Drip Irrigation		

16 - Percussion Park

Site Name: **Percussion Park**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	many dead/dying; no water
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent plants	x	color guard yucca
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	river rock, DG
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	drain inlet	x	
Accessories	Tree Stakes		
	Trashcans	x	1
	Benches	x	2
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	
	tree bubbler	x	


LIONHEART

Number	Name	Cost	
1	Skate Park	=	\$4,108.00
2	Heritage Square	=	\$10,025.50
3	City Hall	=	\$3,088.00
4	Animal Shelter	=	\$4,685.50
5	Welcome Sign E	=	\$2,740.50
6	Dickey Givens Center	=	\$2,431.50
7	Police Department	=	\$6,343.25
8	Downtown Streetscape Beds	=	\$6,839.75
9	Municipal Court	=	\$2,639.00
10	Fire Department	=	\$2,888.25
11	Library	=	\$4,615.00
12	Public Works	=	\$2,023.25
13	Liberty Gardens	=	\$5,246.75
14	Gateway Sign	=	\$2,954.00
15	Welcome Sign W	=	\$2,767.25
16	Percussion Park at Muphy Park	=	\$2,025.25
17	Welcome Sign N	=	\$2,757.25
18	Moody Museum	=	\$11,693.25
19	Welcome Sign S	=	\$2,757.25
TOTAL		=	\$82,628.50

01 SKATE PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,991		=	\$1,154.50
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,358.50
	Application of Insecticides		Yes	LS			=	\$165.00
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$4,108.00

02 HERITAGE SQUARE

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	10,427		=	\$1,947.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$5,538.50
	Application of Insecticides		Yes	LS			=	\$330.00
	Irrigation		Yes	LS			=	\$1,560.00
SUB-TOTAL							=	\$10,025.50

03 CITY HALL

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	1,139		=	\$919.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,046.50
	Application of Insecticides		Yes	LS			=	\$82.50
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$3,088.00

04 ANIMAL SHELTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	1,346		=	\$885.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,040.50
	Application of Insecticides		Yes	LS			=	\$330.00
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$4,685.50

05 WELCOME SIGN E

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes		105		=	\$2,150.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.25
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$2,740.50

06 DICKEY GIVENS CENTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	871		=	\$794.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$125.00
	Application of Insecticides		Yes	LS			=	\$82.50
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$2,431.50

07 POLICE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	200		=	\$902.00
	Annual Care		Yes	SF	273		=	\$2,372.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$818.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$1,560.00
SUB-TOTAL							=	\$6,343.25

08 DOWNTOWN STREETSCAPE BEDS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	5,118		=	\$1,745.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,719.75
	Application of Insecticides		Yes	LS			=	\$165.00
	Irrigation		Yes	LS			=	\$1,560.00
SUB-TOTAL							=	\$6,839.75

09 MUNICIPAL COURT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	195		=	\$902.00
	Annual Care		Yes		116		=	\$632.50
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$183.25
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$2,639.00

10 FIRE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	711		=	\$885.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$532.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$2,888.25

11 LIBRARY

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,341		=	\$986.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,254.00
	Application of Insecticides		Yes	LS			=	\$165.00
	Irrigation		Yes	LS			=	\$1,560.00
SUB-TOTAL							=	\$4,615.00

12 PUBLIC WORKS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	130		=	\$885.00
	Annual Care		Yes	SF	14		=	\$158.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$2,023.25

13 LIBERTY GARDENS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,939		=	\$987.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,664.75
	Application of Insecticides		Yes	LS			=	\$165.00
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$5,246.75

14 GATEWAY SIGN

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	808		=	\$919.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$522.50
	Application of Insecticides		Yes	LS			=	\$82.50
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$2,954.00

15 WELCOME SIGN W

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105		=	\$2,177.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$2,767.25

16 PERCUSSION PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	2,866		=	\$885.00
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$2,025.25

17 WELCOME SIGN N

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105		=	\$2,167.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$2,757.25

18 MOODY MUSEUM

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$550.00
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,300		=	\$1,000.25
	Annual Care		Yes	SF	645		=	\$6,799.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,299.00
	Application of Insecticides		Yes	LS			=	\$165.00
	Irrigation		Yes	LS			=	\$780.00
SUB-TOTAL							=	\$11,693.25

19 Welcome Sign S

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$100.00
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105		=	\$2,167.00
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$59.00
	Application of Insecticides		Yes	LS			=	\$41.25
	Irrigation		Yes	LS			=	\$390.00
SUB-TOTAL							=	\$2,757.25

City of Taylor Insurance Requirements

Bidder/Proposer performing work on City property or public right-of-way for the City of Taylor shall provide the City a certificate of insurance evidencing the coverage provisions identified herein. Bidder/Proposer shall provide the City evidence that all subcontractors performing work on the project have the same types and amounts of coverage as required herein or that the subcontractors are included under the contractor's policy. The City, at its own discretion, may require a certified copy of the policy.

All insurance companies and coverage must be authorized by the Texas Department of Insurance to transact business in the State of Texas and must be acceptable to the City of Taylor.

Listed below are the types and amounts of insurance required. The City reserves the right to amend or require additional types and amounts of coverage or provisions depending on the nature of the work.

Type of Insurance	Amount of Insurance	Provisions
Commercial General (Public) Liability to include coverage for: Premises/Operations Products/ Completed Operations Independent Contractors Personal Injury Contractual Liability	1,000,000 per occurrence, 2,000,000 general aggregate 2,000,000 combined single limit	City to be listed as additional insured and provide 30-days notice of cancellation or material change in coverage City to be provided a waiver of subrogation City prefers that insurer be rated B+V1 or higher by A.M. Best or A or higher by Standard & Poors
Business Auto Liability	1,000,000 combined single limit	City to be provided a waiver of subrogation
Workers' Compensation & Employers Liability	Statutory Limits 1,000,000 each accident	City to be provided a waiver of subrogation

Questions regarding this insurance should be directed to the City of Taylor (512)309-6182 A contract will not be issued without evidence of Insurance.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
					-				
or									
Employer identification number									
					-				

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out Item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See *What is backup withholding*, later.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/07/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Evans, Ewan & Brady Ins 2404 Williams Drive Georgetown TX 78628-	CONTACT NAME: Lauren Muns	FAX (A/C, No.): (512)863-5504	
	PHONE (A/C, No, Ext): (512)869-1511	E-MAIL ADDRESS: lauren@eebins.com	
INSURED Heart of Texas Landscape & Irrigation Co, Inc. P.O. Box 1236 Belton TX 76513-	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Accident Fund		10166
	INSURER B: EMC Insurance Companies		21415
	INSURER C:		
	INSURER D:		
	INSURER E:		
INSURER F:			

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC OTHER:			6D57347	07/09/2023	07/09/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 500,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY			6E57347	07/09/2023	07/09/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$			6J57347	07/09/2023	07/09/2024	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	100043261	07/09/2023	07/09/2024	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

AI 080678

For Bid Purpose Only

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Heart of Texas Landscape & Irrigation Co., Inc.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☒ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ►	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)	
	5 Address (number, street, and apt. or suite no.) See instructions. 6363 FM 439	Requester's name and address (optional)
	6 City, state, and ZIP code Belton, TX 76513	
	7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

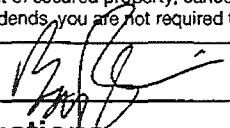
Social security number									
			-						
or									
Employer identification number									
7	4	-	2	8	8	3	3	9	8

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► 	Date ► 1/4/24
-----------	--	----------------------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**CONTRACT AND PURCHASING RIDER
FOR THE CITY OF TAYLOR, TEXAS**
(Version October 27, 2021)

By submitting a response to a solicitation or bid, or by entering into a contract for goods or services and/or by accepting a purchase order, the contracting party identified below agrees that the below terms and conditions shall govern all agreements with the City unless otherwise agreed to by a specifically executed provision within the contract and if permissible by law. Absent a specifically executed provision, the below terms are BINDING and SUPERSEDE any and all other terms and/or conditions whether oral or written.

1. Application. This Governmental Rider applies to, is part of, and takes precedence over any conflicting provision in or attachment to the Contract (Contract) (attached hereto) of Heart of Texas, (Vendor). The Contract involved in this Rider is described as follows:

Title of Contract: *Bid # 2024-3 Landscape Maintenance*

2. Payment Provisions. The City's payments under the Contract, including the time of payment and the payment of interest on overdue amounts, are subject to Chapter 2251, Texas Government Code. City reserves the right to modify any amount due to contractor presented by invoice to the city if necessary to conform the amount to the terms of the contract.

3. Multiyear Contracts. If the City's city council does not appropriate funds to make any payment for a fiscal year after the City's fiscal year in which the contract becomes effective and there are no proceeds available for payment from the sale of bonds or other debt instruments, then the Contract automatically terminates at the beginning of the first day of the successive fiscal year. (Section 5, Article XI, Texas Constitution). It is understood and agreed the City shall have the right to terminate the agreement at the end of any City fiscal year if the governing body of the City does not appropriate funds sufficient to continue the contract, as determined by the City's budget for the fiscal year in question. The City may execute such termination by giving contractor a written notice of termination at the end of its then current fiscal year.

4. Best Value Determination. All competitive bids or proposals received shall be evaluated based on the best value for the City. Best value shall be determined any relevant criteria specifically listed in the solicitation and by considering all or part of the criteria listed below:

- a. Bid price.
- b. Reputation of the bidder and of bidder's goods and services.
- c. The quality of the bidder's goods or services.
- d. The extent to which the goods or services meet the City's needs.
- e. Bidder's past relationship with the City. All vendors shall be evaluated on their past performance and prior dealings with the City to include, but not limited to, failure to meet specifications, poor quality, poor workmanship, and late delivery.

5. Local Preference. Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits). 3% Rule Applies to contracts for the

purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City. 5% Rule Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services. Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

6. No Ex-Parte Communications during Competitive Bidding Period. To insure the proper and fair evaluation of a response, the City prohibits ex parte communication (e.g., unsolicited) initiated by the proposed contractor to a City official or employee evaluating or considering the responses prior to the time a formal decision has been made. Questions and other communication from vendors will be permissible until 5:00 pm on the day specified as the deadline for questions. Any communication between responder and the City after the deadline for questions will be initiated by the appropriate City official or employee in order to obtain information or clarification needed to develop a proper and accurate evaluation of the response. Ex parte communication may be grounds for disqualifying the offending responder from consideration or award of the solicitation then in evaluation, or any future solicitation.

7. Abandonment or Default. A contractor who abandons or defaults the work on the contract and causes the City to purchase the services elsewhere may be charged for any increased cost of goods, materials and/or services related thereto and shall be considered disqualified in any re-advertisement of the service and may not be considered in future bids for the same type of work for a period of three years for the same scope of work, goods or services.

8. Disclosure of Litigation. Each contractor shall include in its proposal a complete disclosure of any civil or criminal litigation or investigation pending which involves the respondent or which has occurred in the past in which the respondent has been judged guilty or liable by a competent court regardless of whether the Court Order or Judgment is final or on appeal.

9. Cancellation., the City reserves the right to cancel the contract without penalty by providing 30 days prior written notice to the contracting party. Termination under this paragraph shall not relieve the contractor of any obligation or liability that has occurred prior to cancellation. **NOTE: This contract is subject to cancellation, without penalty, at any time the City deems the vendor to be non-compliant with contractual obligations.**

10. Annual Vendor Performance Review. The City reserves the right to review the vendor's performance at the end of each twelve month contract period and to cancel all or part of the agreement (without penalty) or continue the contract through the next period.

11. Compliance with other laws and certification of eligibility to contract. Any offer to contract with the City shall be considered an executed certification that the contractor will shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, (as amended during the contracting period) and any orders and decrees of any court or administrative bodies or tribunals in any matter affecting the performance of the resulting agreement, including without limitation, immigration laws, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When requested, the contractor shall furnish the City with satisfactory proof of its compliance within 10 days or any contract with the City is void.

12. Compliance with all Codes, Permitting and Licensing Requirements. The successful contractor shall comply with all national, state and local standards, codes and ordinances as well as any other authorities that have jurisdiction pertaining to equipment and materials used and their application. None of the terms or provisions of the specification shall be construed as waiving any rules, regulations or requirements of these authorities. The successful bidder shall be responsible for obtaining all necessary permits, certificates and/or licenses to fulfill contractual obligations.

13. Boycott Israel. The City of Taylor may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that; (i) it does not Boycott Israel; and (ii) will not Boycott Israel during the term of the contract. (Texas Government Code Chapter 2270) by accepting this purchase order, the vendor (Professional or other applicable term defining the contracting party) verifies that it does not Boycott Israel, and agrees that during the term of this agreement (contract as applicable) will not Boycott Israel as that term is defined in the Texas Government Code Section 808.001, as amended.

14. Liability and Indemnity of City. Any provision of the Contract is void and unenforceable if it: (1) limits or releases either party from liability that would exist by law in the absence of the provision; (2) creates liability for either party that would not exist by law in the absence of the provision; or (3) waives or limits either party's rights, defenses, remedies, or immunities that would exist by law in the absence of the provision.. (Section 5, Article XI, Texas Constitution)

15. Indemnity and Independent Contractor Status of Contractor. Contractor shall indemnify, save harmless and defend the City, its officers, agents, and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, attorney's fees and any and all other costs or fees (whether grounded in Constitutional law, Tort, Contract, or Property Law, or raised pursuant to local, state or federal statutory provision), arising out of the performance of the resulting agreement and/or arising out of a willful or negligent act or omission of the contractor, its officers, agents, and employees. It is understood and agreed that the contractor and any employee or sub-contractor of contractor shall not be considered an employee of the City. The contractor shall not be within protection or coverage of the City's workers' compensation insurance, health insurance, liability insurance or any other insurance that the City from time to

time may have in force and effect. City specifically reserves the right to reject any and all contractor's employees, representatives or sub-contractors and/or their employees for any cause, should the presence of any such person on City property or their interaction with City employees be found not in the best interest of the City, harassing, or is found to interfere with the effective and efficient operation of the City's workplace.

16. Liens. Contractor agrees to and shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods and services which may be provided under the resulting agreement. At the City's request the contractor or subcontractors shall provide a proper release of all liens, or satisfactory evidence of freedom from liens shall be delivered to the City.

17. Confidentiality. Any provision in the Contract that attempts to prevent the City's disclosure of information that is subject to public disclosure under federal or Texas law or regulation, or court or administrative decision or ruling, is invalid. (Chapter 552, Texas Government Code)

18. Tax Exemption. The City is not liable to Vendor for any federal, state, or local taxes for which the City is not liable by law, including state and local sales and use taxes (Section 151.309 and Title 3, Texas Tax Code) and federal excise tax (Subtitle D of the Internal Revenue Code). Accordingly, those taxes may not be added to any item. Texas limited sales tax exemption certificates will be furnished upon request. Vendors shall not charge for said taxes. If billed, the City will remit payment less sales tax.

19. Contractual Limitations Period. Any provision of the Contract that establishes a limitations period that does not run against the City by law or that is shorter than two years is void. (Sections 16.061 and 16.070, Texas Civil Practice and Remedies Code)

20. Sovereign Immunity. Any provision of the Contract that seeks to waive the City's immunity from suit and/or immunity from liability is void unless agreed to by specific acknowledgement of the provision within the contract.

21. Governing Law and Venue. Texas law governs this Contract and any lawsuit on this Contract must be filed in a court that has jurisdiction in Williamson County, Texas.

22. Form 1295. For contracts needing City Council approval, the City may not accept or enter into a contract until it has received from the Contractor a completed, and signed TEC Form 1295 complete with a certificate number assigned by the Texas Ethics Commission ("TEC"), pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the TEC. The Contractor understands that failure to provide said form complete with a certificate number assigned by the TEC may prohibit the City from entering the Contract. Pursuant to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and provided to the City. The TEC Form 1295 may accompany the bid or may be submitted separately, but must be provided to the City prior to the award of the contract. Neither the City nor its consultants have the ability to verify the information included in a TEC Form 1295, and neither have an obligation nor undertake responsibility for advising any bidder with respect to the proper completion of the TEC Form 1295.

23. Conflict of Interest Questionnaire. The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so. A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

24. Any provision of the Contract is void and unenforceable if it authorizes Contractor to amend the Contract at its sole discretion or otherwise without a negotiated and signed amendment to the Contract.

25. Compliance with SB 13 & SB 19. Vendor does not boycott energy companies as those terms are defined in the Texas Government Code §809.001, and will not boycott energy companies during the term of any contract with the City of Taylor. Vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

26. Compliance with Foreign Terrorist Organizations. Vendors shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Taylor.

CITY OF TAYLOR, TEXAS

VENDOR

By: _____

City Manager

 _____

Title: Account manager

Date: _____

Date: 3/4/24

The Texas Legislature approved HB 1295 during its last Legislative session and the date for Implementation of the new process was January 1, 2016.

Please note that this form must be electronically completed on the Texas Ethics Commission website. <https://www.ethics.state.tx.us/File/>. The completed Form 1295, Certification of Filing, must be printed, and returned to the City Purchasing Department along with the vendor signed contract.

For more information on on-line filing requirements, visit the Texas Ethics Commission website at <https://ethics.state.tx.us/filinginfo/1295/>.

Conflict of Interest Questionnaire is also found on the Texas Ethics Website. <https://www.ethics.state.tx.us/data/forms/conflict/CIQ.pdf>.

Compliance with SB 13: Proposer agrees per SB 13 vendor does not boycott energy companies as those terms are defined in the Texas Government Code § 809.001, and will not boycott energy companies during the term of any contract with the City of Taylor.

☒ Yes, we agree ☐ No, we do not agree

Compliance with SB 19: Proposer agrees per SB 19 vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

☒ Yes, we agree ☐ No, we do not agree

Company Name Heart of Texas

CERTIFICATE OF INTERESTED PARTIES

FORM 1295

1 of 1

Complete Nos. 1 - 4 and 6 if there are interested parties.
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

OFFICE USE ONLY CERTIFICATION OF FILING

Certificate Number:

2024-1130509

Date Filed:

03/04/2024

Date Acknowledged:

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

Heart of Texas Landscape and Irrigation

Belton, TX United States

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

City of Taylor

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the services, goods, or other property to be provided under the contract.

2024-3

Landscape Maintenance

4	Name of Interested Party	City, State, Country (place of business)	Nature of interest (check applicable)	
			Controlling	Intermediary

5 Check only if there is NO Interested Party.



6 UNSWORN DECLARATION

My name is Dustin Finch, and my date of birth is 1/6/1977.

My address is 6363 Fm439, Belton, TX, 76573, .
(street) (city) (state) (zip code) (country)

I declare under penalty of perjury that the foregoing is true and correct.

Executed in Bell County, State of Texas, on the 4 day of march 20 24.
(month) (year)

Signature of authorized agent of contracting business entity
(Declarant)

1.5. Maintenance Area Address and Contact

NUMBER	NAME	ADDRESS	NEAREST INTERSECTION	CONTACT
1	Skate Park	211 East 3rd Street	East 3rd Street and Porter Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
2	Heritage Square	400 North Main Street	West 4th Street and Main Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
3	City Hall	400 Porter Street	East 4th Street and Porter Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
4	Animal Shelter	Highway 79	East 4th Street and North Robinson Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
5	Welcome Sign E	Highway 79	East 4th Street and Gravel Pit Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
6	Dickey Givens Center	Dolan Street (Robinson Park)	Martin Luther King Jr Boulevard and South Dolan Avenue	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
7	Police Department	500 South Main Street	West Pecan Street & South Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
8	Downtown Streetscape Beds	Varies	2nd, 3rd, and 4th Streets and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
9	Municipal Court	109 West 5th Street	West 5th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
10	Fire Department	203 Elliott Street	East 3rd Street and Elliot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
11	Library	801 Vance Street	West 8th Street at Vance Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
12	Public Works	1118 North Main Street	Hosack Street and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
13	Liberty Gardens	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
14	Gateway Sign	Highway 79	2nd Street (Highway 79) & Hermann Sons Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
15	Welcome Sign W	221 West 2nd Street	2nd Street (Highway 79) & Debus Drive	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
16	Percussion Park at Murphy Park	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
17	Welcome Sign N	North Main Street	North Main Street and Mallard Lane	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
18	Moody Museum	114 West 9th Street	West 9th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
19	Welcome Sign S	South Main Street	North Main Street and Potomac Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818

Figure 3: Maintenance Area Address and Contact

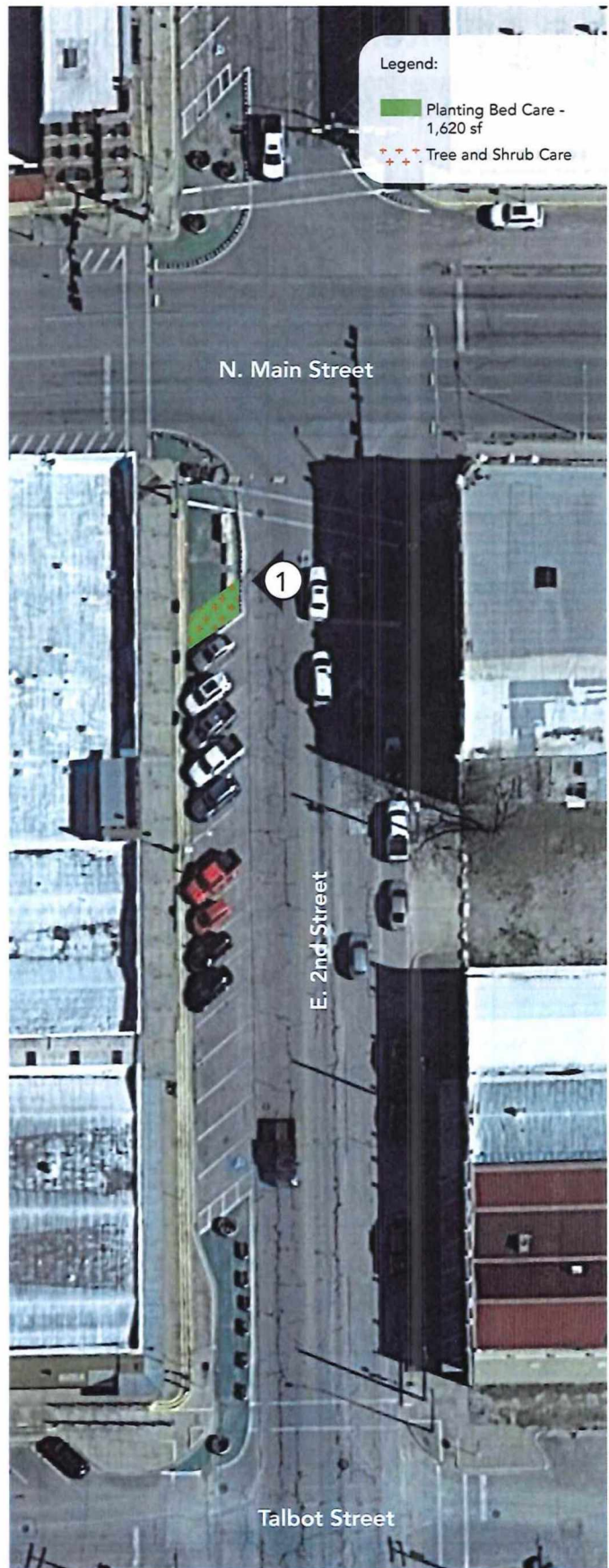
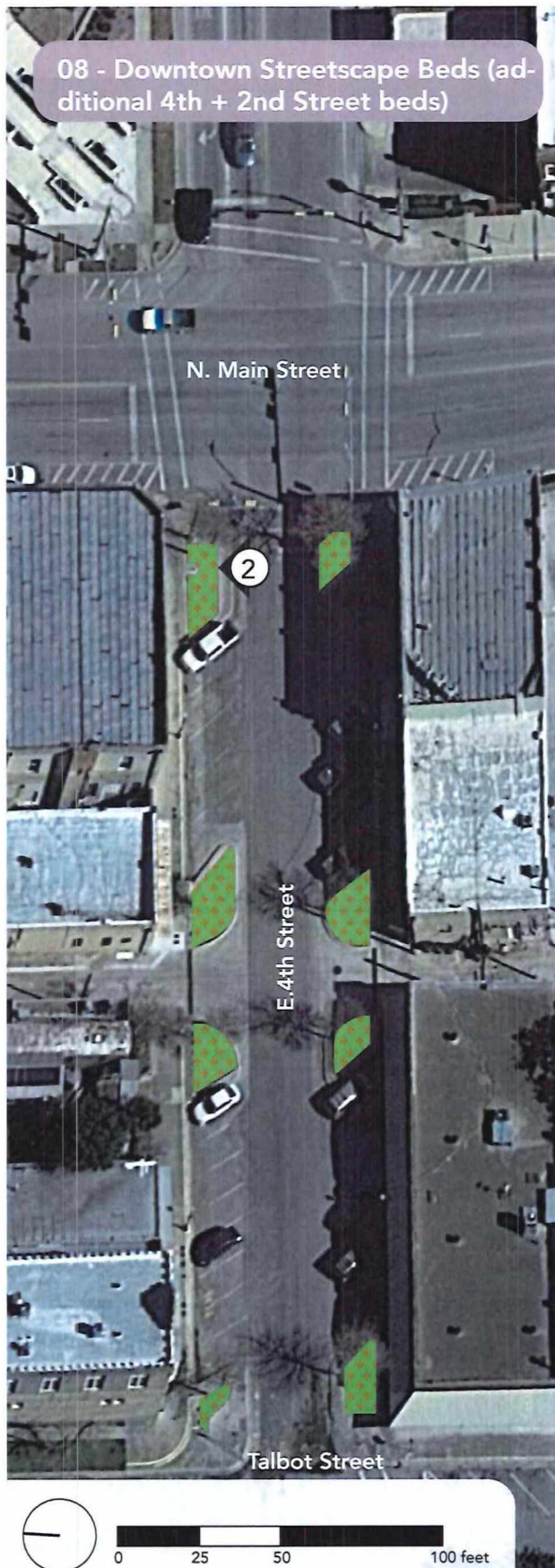
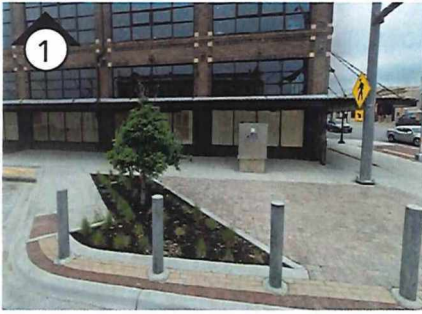


Figure 13: Downtown Streetscape Beds Planting Zones



1
Cut back native grasses to just a few inches in early spring.



2
Ensure aggregates are in their proper bed and consider edging if migration occurs.



Figure 23: Moody House Museum Planting Zones



Keep turf mowed and edged properly.



Ensure tree branches are pruned to a proper clearance above walkways.

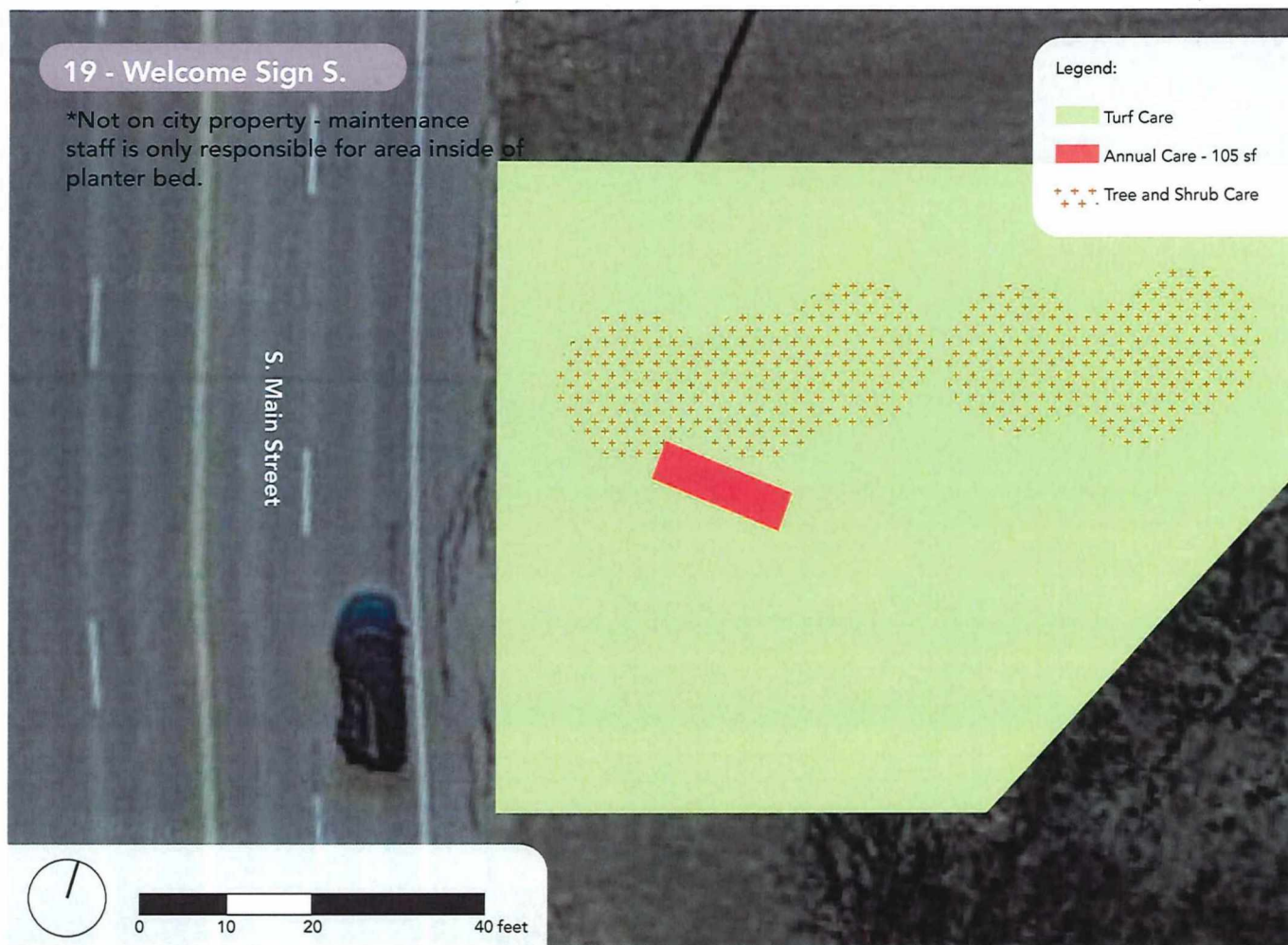


Figure 24: Welcome Sign S. Planting Zones



Planting in front of signage should be kept low enough to not cover the sign's text.

City of Taylor
Bid number: 2024-3
Bid Title: Landscape Maintenance

COMPANY INFORMATION SHEET

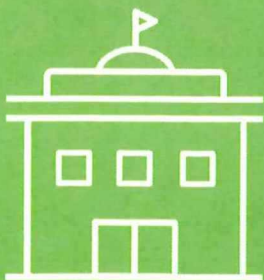
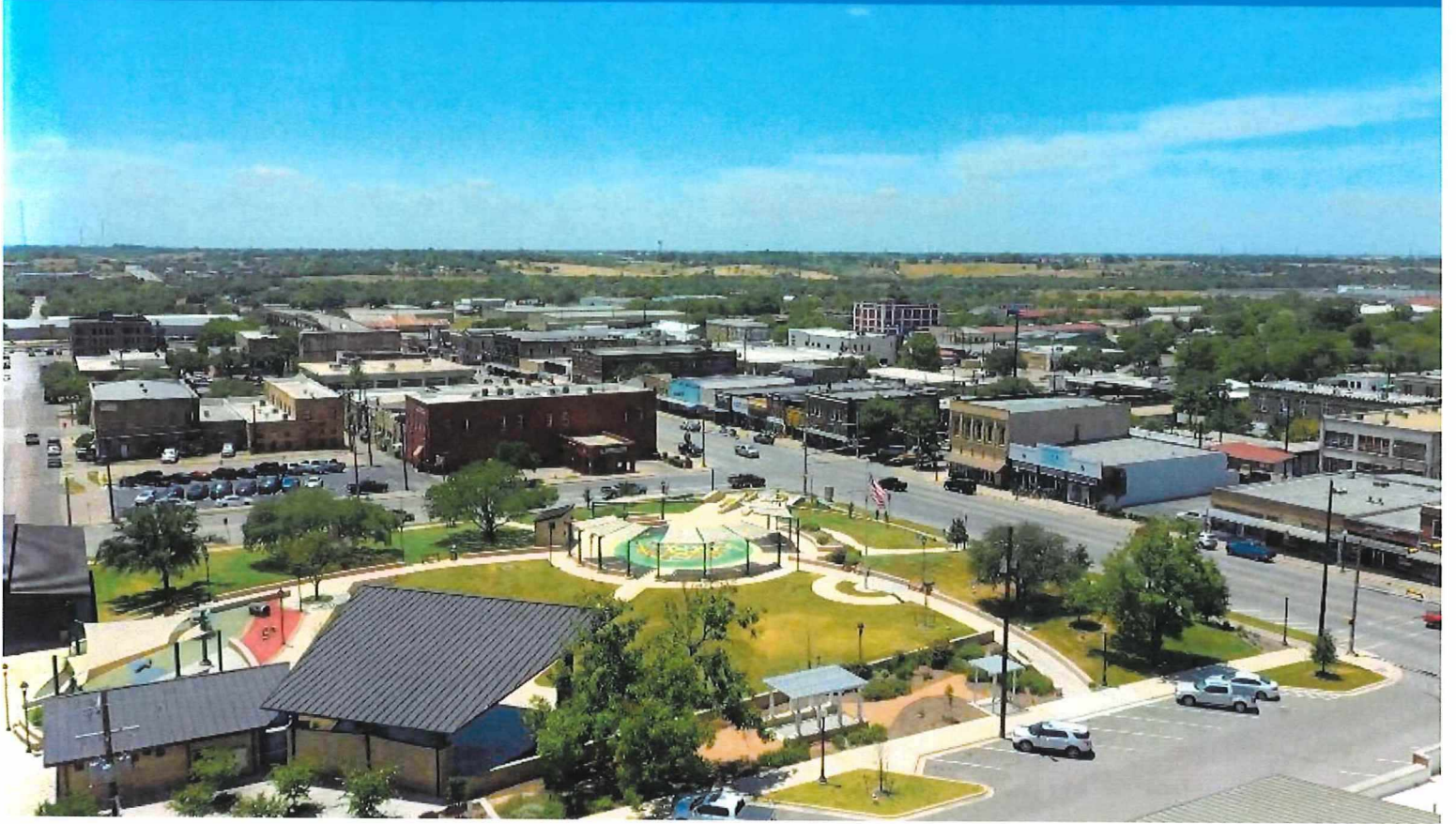
Tax ID No: 75-1244461
Legal Business Name: BrightView Landscape Services, Inc.
Address: 1814 W Howard Lane
City State and Zip: Austin, TX 78728
Contact: Cole Reed
Telephone: 512-658-4719
Business Entity Type: Incorporated
Email Address: cole.reed@brightview.com
Authorized Signature: Ben Strickland
Printed Name: Ben Strickland
Title: Vice President and General Manager - Texas

"By signature heron affixed, the bidder hereby certifies that neither the bidder nor the entity represented by the bidder, or anyone acting for such entity has violated the antitrust laws of this State, codified in section 15.01 et seq., Texas Business and Commerce Code, or Federal Antitrust laws, nor communicated directly or indirectly, the bid made to any competitor, or any person engaged in such line of business."

Bids may be submitted by mail or hand delivered to the City of Taylor, Attn: Purchasing, 400 Porter St., Taylor, TX 76574.

Prior to: 03/05/2024 2:00PM

Envelopes must be clearly marked with the Bid Number, Attn: Purchasing, Landscape Maintenance Contract, date, and time of bid opening on the outside of the envelope along with the bidder's Company name.



Custom Solutions for
City of Taylor

Bid Number: 2024-3
Landscape Maintenance

March 5, 2024

Dear Conor, Sabrina, Tyler, Jim, and the City of Taylor City Council,

On behalf of the BrightView team I would like to personally thank you for the opportunity to submit our proposal to professionally manage the landscape responsibilities for key, public landscape areas in the City of Taylor.

We have enjoyed and appreciate the time you have taken to get to know our team and our operation. We have carefully reviewed your specifications and have invested significant time to ensure we have developed a thorough and comprehensive proposal. We have reviewed every aspect of your site, considering all resources we feel will be required to serve you and your residents and to exceed your expectations. There are a few key areas we have dedicated thought towards, they include:

- Details and planning to ensure success. BrightView creates a plan specific to your unique sites that reflects your expectations, resolves your challenges, and enhances your properties. We provide detailed plans and the transparency required to build a lasting partnership.
- Trusted communication is our partnership promise. Our successful partnerships include clear communication to your key people (i.e. City Council, Parks & Recreation, Public Works, etc.). We pride ourselves in regular service schedules, immediate responses and follow-up communication. Our services are backed by monthly quality checks on your site, and our crews.

From Day 1 BrightView provides you with a beautiful, safe, accessible, and healthy landscape that will maximize your investment, support your brand, and provide a welcoming environment for everyone – residents, employees, and visitors.

The City of Taylor is an exceptionally beautiful city, and it is understood that the quality of our landscape presentation and the thoroughness of our plan are an integral part of the driving the best experience for your residents and businesses. We appreciate the opportunity to get to know you, the site, and present you with our custom service solution.

Sincerely,

Cole Reed

Business Developer

TABLE OF CONTENTS

Section 1 P. 5

About BrightView
The BrightView Difference

Section 2 P. 7

Your BrightView Team
Transition to BrightView
Delivering on Our Promise
Quality Site Assessment
Committed to Safety

Section 3 P. 13

Scope of Work
Landscape Site Maps & Pricing

Section 4 P. 32

Client References
Licenses
Certificate of Insurance
W9
Purchasing Rider
HB 1295, Conflict of Interest Questionnaire, &
Compliance with SB 12 & SB 19
Contact Information



About BrightView

Established in 1939, we are America's top commercial landscape company. We plan, build and maintain hundreds of various city parks, streetscapes and school districts across the country. We cultivate healthy turf across America at Major League ballparks, the Olympics, D.C.'s National Mall, and on corporate and university campuses across the country--and we do it with incredible quality and passion. Our values, customer focus and family roots run deep, making BrightView an ideal company to provide the City of Taylor with the highest quality of service.

As the trusted manager of numerous premier complexes, parks and communities throughout the country, we deliver high-quality expertise in all aspects of the landscape industry. When you partner with BrightView, you receive personal service and proven expertise of a local, dedicated team backed by the strength and resources of the nation's largest and most experienced landscape services company. In doing so, we commit to understanding your needs by creating a customized plan and following through with flawless execution every day.



BrightView Corporate Office
980 Jolly Rd #300
Blue Bell, PA 19422



www.brightview.com

2022

Lawn and Landscapes
Top 100 Companies

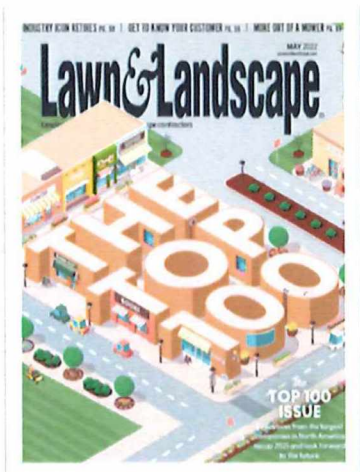
**BrightView
Ranked #1**

17,000+ Full Time
Employees

2,500+ Part Time
Employees

3,000+ Salaried
Employees

220 Branches



Official Field Consultant
for
Major League Baseball





The BrightView Difference

Our people create and maintain the best landscapes on Earth.



We judge our success by the complete satisfaction of our customers. Every member of your landscape team will strive to earn your trust and loyalty through a proactive relationship in which we consistently perform work of the highest quality with unparalleled responsiveness.

Our ability to offer industry leading standards to our customers is attributed to our quality assurance and continuous improvement programs we have developed over our history.

Our Mission

To create customer value through engaged local teams, providing industry-leading landscape services.

DESIGN

Forward-thinking, constructible design that considers future operating costs.

*Landscape Architecture & Planning
Design Build
Program Management*

DEVELOP

Seamless project delivery that meets your goals, on-time and on-budget.

*Planting
Hardscaping
Pools & Water Features
Tree Growing & Moving*

ENHANCE

Thoughtful improvements to enrich your landscape's appearance and sustainability.

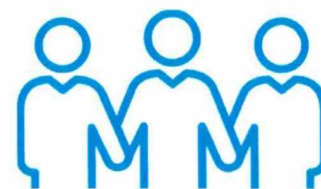
*Enhancements
Sustainability
Water Management*

MAINTAIN

Consistent service delivery and proactive solutions that keep your property at its best, now and in the future.

*Landscape & Tree Care
Snow & Ice
Exterior Maintenance*





Your BrightView Team

The team selected to maintain your property has the skills and experience necessary to meet your specific needs and expectations. Below is what you can learn to expect from each of the team members in place to support you.

CLIENT SERVICE TEAM

Field and Landscape Crews	- Experienced landscape professionals at the heart of our company - Strong focus on attention to detail. - In charge of all groundwork that will take place on site, including mowing, blowing, edging, pruning, weeding and debris pick up. - Fulfill all contractual obligations and are directed by the Production Manager and Account Manager
Crew Leader	- Ensures readiness of workers, tools, and materials - Trains field personnel - Performs and leads job specifications
Production Manager	- Manages and schedules crews - Ensures readiness of workers, tools and materials - Maintains safe working conditions - Trains field personnel - Ensures delivery of job specifications and quality
Account Manager	- Primary local customer contact - Accountable for customer satisfaction - Ensures compliance to job specifications and quality - Resolve / close service requests
Branch Manager	- Ensures quality and efficient landscape management for clients - Consistently improves best practices within the service branch - Leads and supports all branch personnel
Vice President & General Manager	- Ensures quality and efficient landscape management for clients - Responsible for supporting the entire market's successful operation

Your BrightView Team



Garrett Williams; Branch Manager

Garrett is the Branch Manager for the North Austin Branch. He has over 11+ years in the landscaping industry and has been in the Austin market for over 4 years. Garrett started as an Account Manager for the Austin North Branch and was recently promoted in 2024 to Branch Manager. Garrett loves enhancing a property from its current state, and strongly believes a well-manicured property, whether it is a shopping center, HOAs, and everything in between, attracts new residents and customers. His goal is to make your job as a property manager easier when it comes to landscaping. Garrett holds a BA in Environments and Agricultural Plant Sciences.



Ben Strickland; Group Vice President of Texas

Ben has 20 years of experience in the landscape industry. During this time, he has held a variety of roles including field supervisor, Asst. Branch Manager, Sr. Branch Manager, General Manager, Vice President & General Manager, and currently Group Vice President of Texas. Ben has worked on implementing and developing many operational processes to improve performance, quality, and safety of operational teams. Ben is a licensed irrigator and is born & raised in Austin, Texas.





Your Transition to BrightView

By selecting BrightView, you will find an experienced partner who will provide experts in many disciplines, each dedicated to your needs. In your first 180 days of service, you can reliably expect the following:

PRE-SERVICE

- Branch planning meeting
- Identify and mitigate any safety hazards
- Meet your Client Service Team
- Establish communication, reporting expectations & preferences
- Individual site planning

30 DAYS

- Initial site walk-through
- Week 1 Alignment Check
- Week 2 Alignment Check
- 30 Day Alignment Check
- Receive first invoice

60 DAYS

- Site walk of facility
- Receive Customer Satisfaction Survey
- Review survey responses with your Client Service Team
- Align and strengthen areas in need of improvement

90 DAYS

- Site walk of facility with your Client Service Team
- Review 90 Day Follow-up Partnership Transition Guide
- Check progress and/or completion of key site initiatives

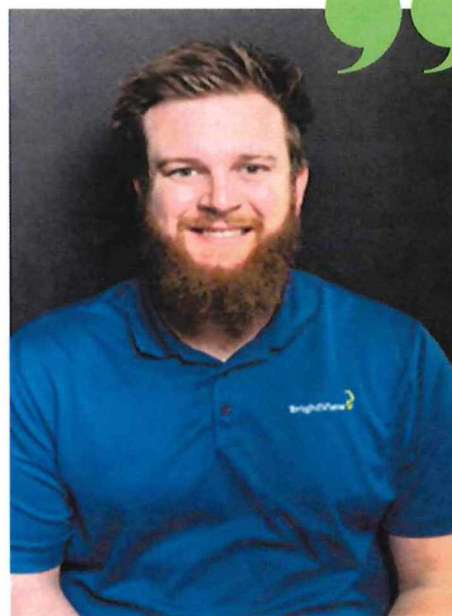
180 DAYS

- Business Review: Client, Account Manager, Branch Manager
- Confirmation of team exceeding expectations, developing partnership
- Review/Update Client Partnership Plan for following season



It is my job to ensure a smooth transition for our Clients and our Team. With the guidance of our transition plan and designated experts in their fields, we are committed to a seamless transition and a strong first step.

Garrett Williams
Branch Manager





Delivering on Our Promise

We consider **communication** to be the key component of success with all our clients. That is why we take it very seriously.

Throughout a partnership with BrightView, you can expect that we will deliver effective and proactive communications with you.

We have developed a systematic approach to ensuring that our clients are kept in the loop with all aspects of their landscaping services. We have several resources that we leverage to make sure we keep lines of communication flowing.



We make communication a priority and believe it is the key to delivering you the highest quality service, but also building a strong and lasting partnership. Our tools were created to ensure we maintain proactive and transparent lines of communication.



**DEDICATED
ACCOUNT MANAGER**

- Your go-to person for everything pertaining to your landscaping
- A knowledgeable and trained professional to help ensure your property shines

**REGULAR
VISIBILITY**

- Review expectations
- Business reviews
- Scheduling and mapping services
- Regular visibility with your key stakeholders

**CUSTOMER
SATISFACTION
SURVEYS**

- Two times a year to drive engagement
- Understanding how we are performing
- Survey results help us have learn make changes to meet your expectations



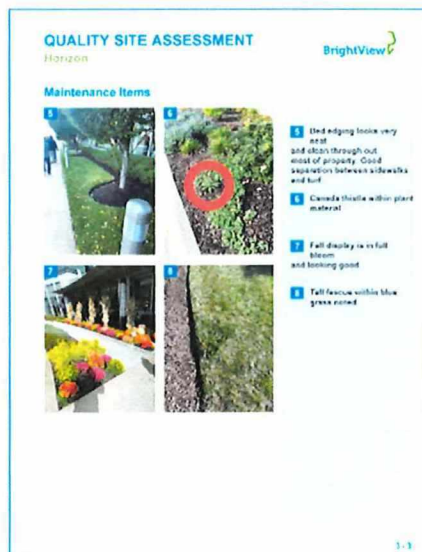
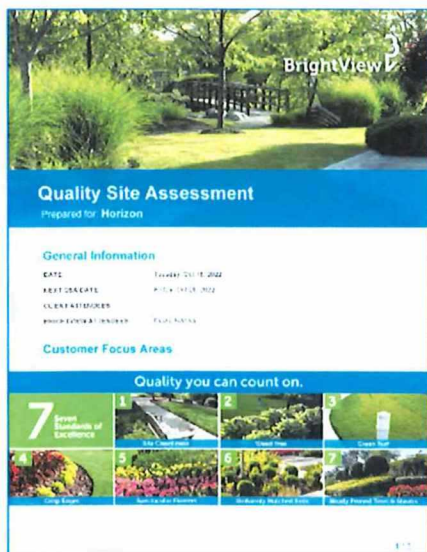


Quality Site Assessments

Our Quality Site Assessment (QSA) is a proprietary tool developed to help capture the quality of service and current state of your landscaping. This allows us to share our findings with you easily, regularly, and promptly. Once the assessment is completed the report is automatically emailed to you for real-time communication and complete transparency.

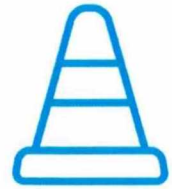
This report includes:

- '360 degree' site inspections, performed with designated site contact
- Landscape observation images with notes
- Updates on items already discussed in prior meetings
- Recommendations on possible enhancements to your landscape
- Opportunity for site contact to strategically discuss short- and long-term plan for the site
- Electronically tracks carry-over items from past QSAs
- Results can be electronically sent to other stakeholders



Our Quality Site Assessments (QSA) create an opportunity for you and your dedicated Account Manager to assess the state of your property together.

Committed to Safety, Everyday



BrightView is committed to operating our business in a responsible manner. The opportunity to deliver world-class professional services and create inspiring and safe landscapes for our clients and customers is a privilege and responsibility that we work hard to protect and advance every day.

Our employees are regularly trained on their responsibilities and are held accountable to following all safety regulations. It is their responsibility to report unsafe conditions, which makes a safer environment for your employees.



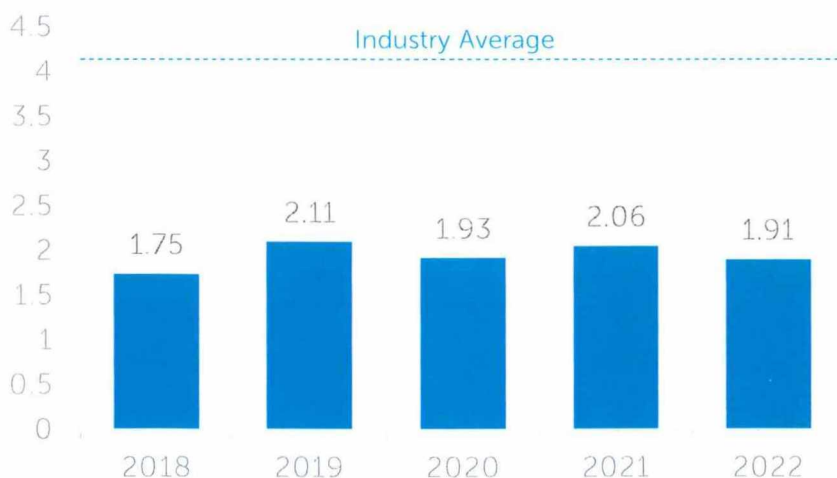
At BrightView, we believe that safety is more than putting on a vest, safety glasses and gloves –it is woven into the fabric of our company.



Bryan Farris
Regional Safety Manager

OSHA Recordable Performance

Industry Average: 4.20



BrightView regularly performs better in safety than other landscape service providers.



Extensive Training

BrightView crews receive ongoing formal and hands on field training to ensure we meet the highest safety standards in the business.



Employee Verification Process

BrightView is enrolled in E-Verify in all states in which we operate to ensure 100% compliance with all US Labor and Immigration laws.



Personal Protective Equipment

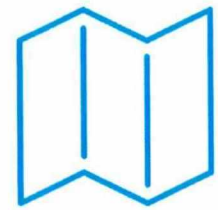
Proper PPE is required of all team members engaged in jobsite production activities.



Scope of Work

As an Industry Leader in Landscape Maintenance, BrightView Landscape Services knows how to tackle city/county maintenance projects. With the information that the City of Taylor has provided, we have outlined in the next few pages the understanding of the services desired. We look forward to servicing in the future.

Number	Name	Cost
1	Skate Park	= \$5,989.54
2	Heritage Square	= \$14,776.94
3	City Hall	= \$1,960.26
4	Animal Shelter	= \$2,111.72
5	Welcome Sign E	= \$1,681.72
6	Dickey Givens Center	= \$1,764.70
7	Police Department	= \$4,568.08
8	Downtown Streetscape Beds	= \$5,629.06
9	Municipal Court	= \$2,331.66
10	Fire Department	= \$2,775.36
11	Library	= \$5,514.52
12	Public Works	= \$1,209.30
13	Liberty Gardens	= \$5,796.86
14	Gateway Sign	= \$1,563.30
15	Welcome Sign W	= \$2,251.14
16	Percussion Park at Muphy Park	= \$4,857.18
17	Welcome Sign N	= \$2,037.14
18	Moody Museum	= \$7,281.62
TOTAL		= \$74,100.10

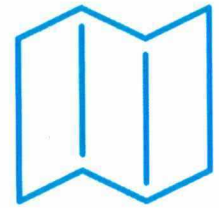


Landscape Site Maps



01 SKATE PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS	50	100	=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$58.41	=	\$2,453.22
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,991		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,457.78	=	\$2,915.56
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$51.73	=	\$620.76
SUB-TOTAL							=	\$5,989.54

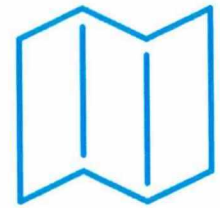


Landscape Site Maps

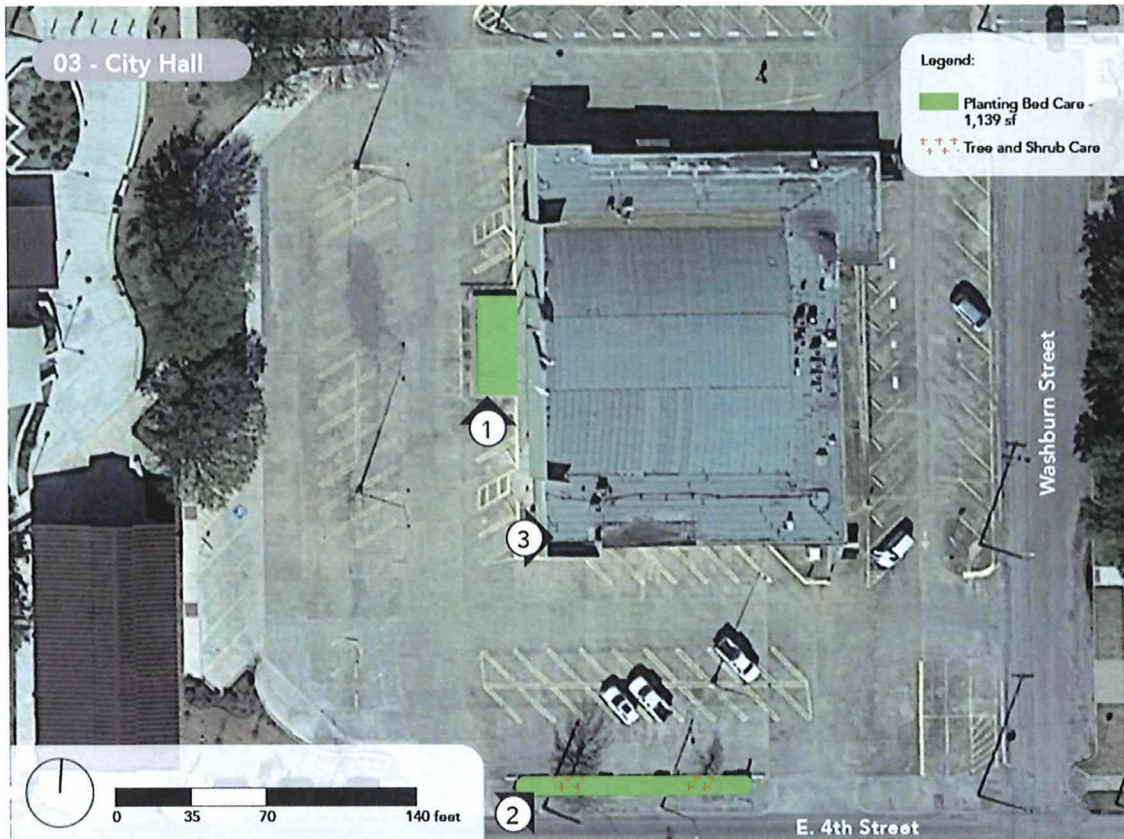


02 HERITAGE SQUARE

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$155.70	=	\$6,539.40
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	10,427		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$3,808.39	=	\$7,616.78
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$51.72	=	\$620.76
SUB-TOTAL							=	\$14,776.94

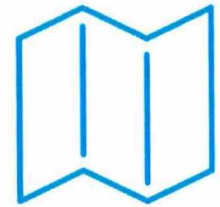


Landscape Site Maps



03 CITY HALL

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.46	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	1,139		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$416.04	=	\$832.08
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$1,960.26

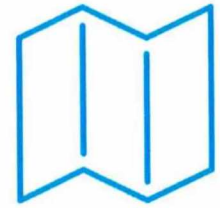


Landscape Site Maps



04 ANIMAL SHELTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage	Yes		LS			=	Included
	Graffiti and Vandalism	No					=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care	Yes		SF	1,346		=	Included
	Annual Care	No					=	
	Natural Area Care	No					=	
	Mulch and Aggregate	Yes		LS	2 Applications	\$491.77	=	\$983.54
	Application of Insecticides	Yes		LS			=	Included
	Irrigation	Yes		LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$2,111.72

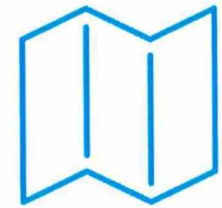


Landscape Site Maps



05 WELCOME SIGN E

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.46	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes		67	\$325.18	=	\$650.36
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$29.17	=	\$58.34
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$12.94	=	\$155.28
SUB-TOTAL							=	\$1,681.72

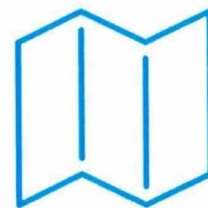


Landscape Site Maps



06 DICKEY GIVENS CENTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility	No					=	
	Emergency Management	No					=	
	Litter Control	No					=	
	Park Signage	No					=	
	Guard Rails	No					=	
	Lighting	No					=	
	Surface Drainage	Yes	LS				=	Included
	Graffiti and Vandalism	No					=	
Softscape Maintenance								
	Turf Care	No			42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care	No					=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care	Yes	SF	871			=	Included
	Annual Care	No					=	
	Natural Area Care	No					=	
	Mulch and Aggregate	Yes	LS	2 Applications	\$318.26		=	\$636.52
	Application of Insecticides	Yes	LS				=	Included
	Irrigation	Yes	LS	12 Inspections	\$25.87		=	\$310.44
SUB-TOTAL							=	\$1,764.70

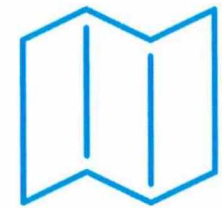


Landscape Site Maps



07 POLICE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$38.94	=	\$1,635.48
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	200		=	Included
	Annual Care		Yes	SF	273	\$1,138.28	=	\$2,276.56
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$172.80	=	\$345.60
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$4,568.08

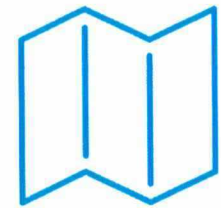


Landscape Site Maps

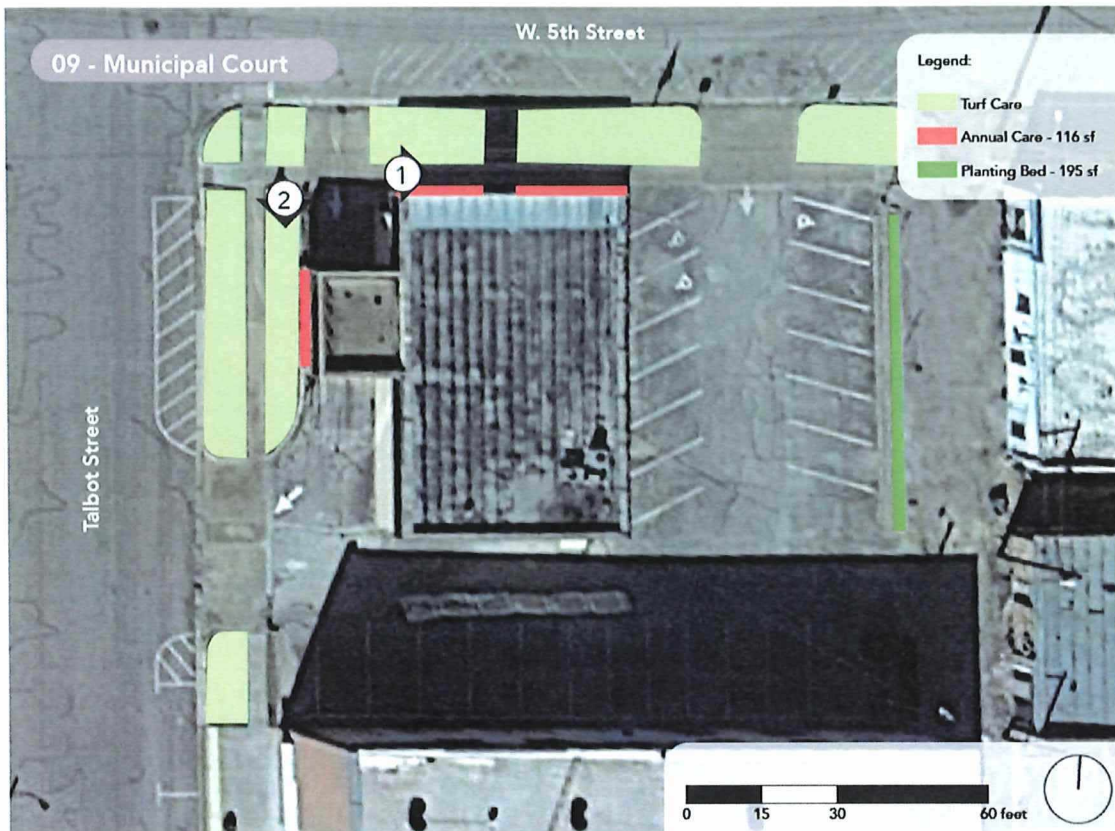


08 DOWNTOWN STREETSCAPE BEDS

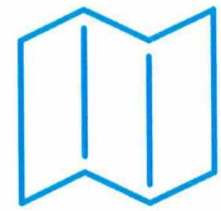
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$58.41	=	\$2,453.22
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,498		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,277.54	=	\$2,555.08
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$51.73	=	\$620.76
SUB-TOTAL							=	\$5,629.06



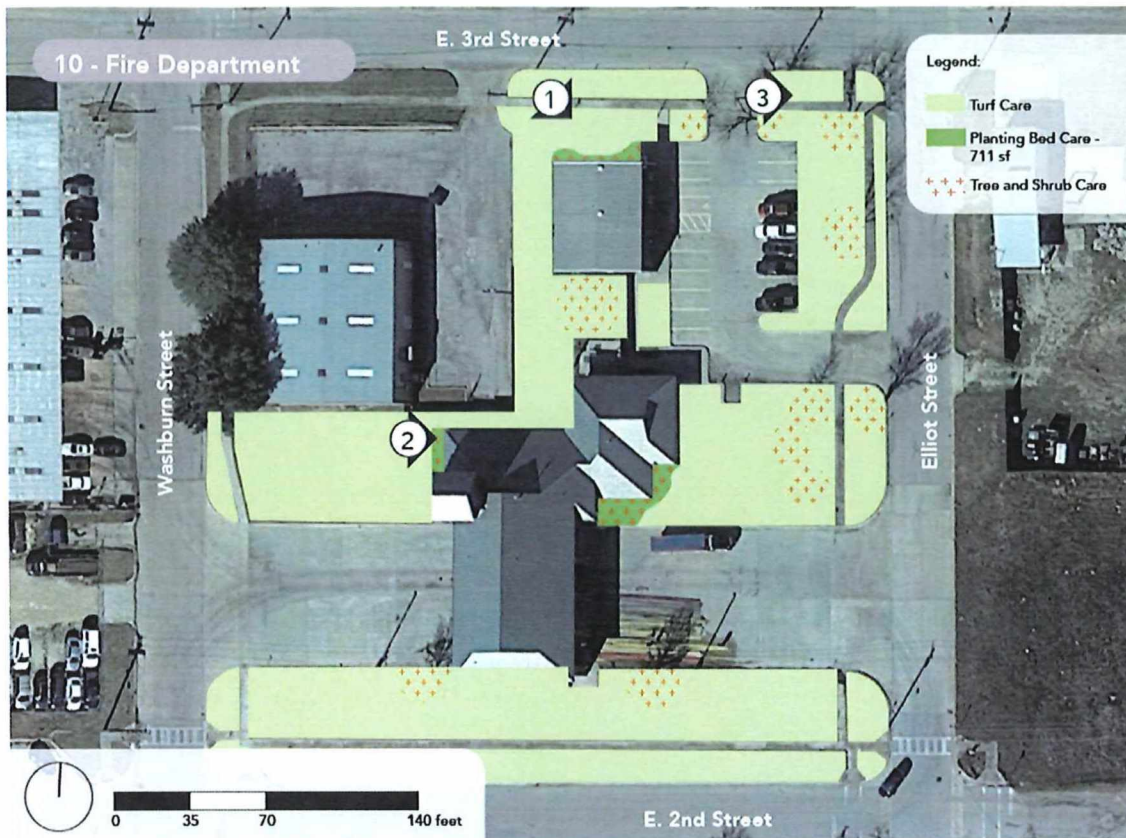
Landscape Site Maps



09 MUNICIPAL COURT								
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility	No					=	
	Emergency Management	No					=	
	Litter Control	No					=	
	Park Signage	No					=	
	Guard Rails	No					=	
	Lighting	No					=	
	Surface Drainage	Yes		LS			=	Included
	Graffiti and Vandalism	No					=	
Softscape Maintenance								
	Turf Care	No			42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care	No					=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care	Yes		SF	195		=	Included
	Annual Care	Yes			116	\$487.96	=	\$975.92
	Natural Area Care	No					=	
	Mulch and Aggregate	Yes		LS	2 Applications	\$113.78	=	\$227.56
	Application of Insecticides	Yes		LS			=	Included
	Irrigation	Yes		LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$2,331.66

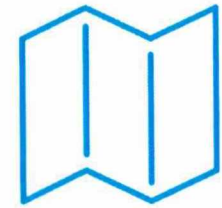


Landscape Site Maps



10 FIRE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$38.94	=	\$1,635.48
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	711		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$259.56	=	\$519.12
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$51.73	=	\$620.76
SUB-TOTAL							=	\$2,775.36

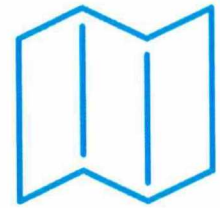


Landscape Site Maps

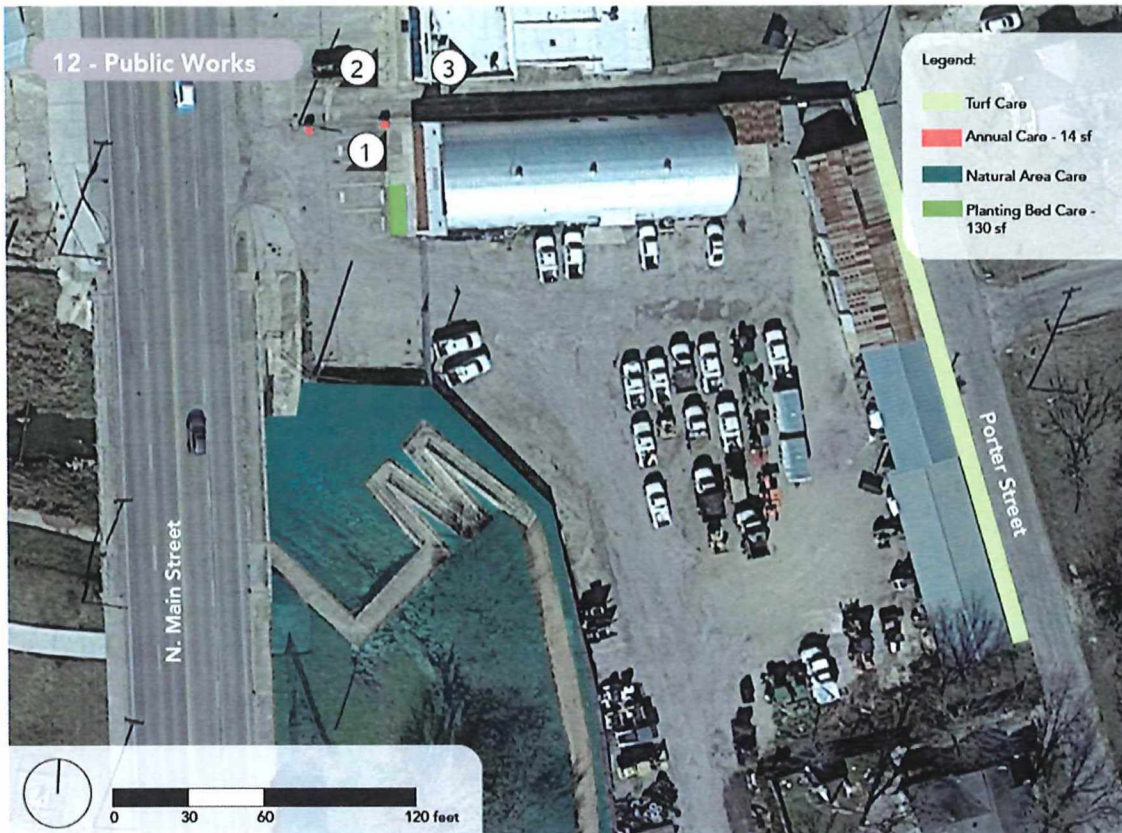


11 LIBRARY

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$58.41	=	\$2,453.22
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,341		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,220.27	=	\$2,440.54
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$51.73	=	\$620.76
SUB-TOTAL							=	\$5,514.52

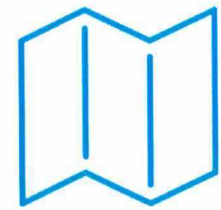


Landscape Site Maps



12 PUBLIC WORKS

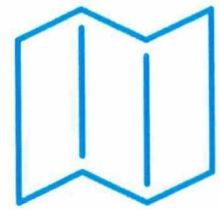
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance					42 Visits	\$19.47	=	\$817.74
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	130		=	Included
	Annual Care		Yes	SF	14	\$64.82	=	\$129.64
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$53.32	=	\$106.64
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$12.94	=	\$155.28
SUB-TOTAL							=	\$1,209.30



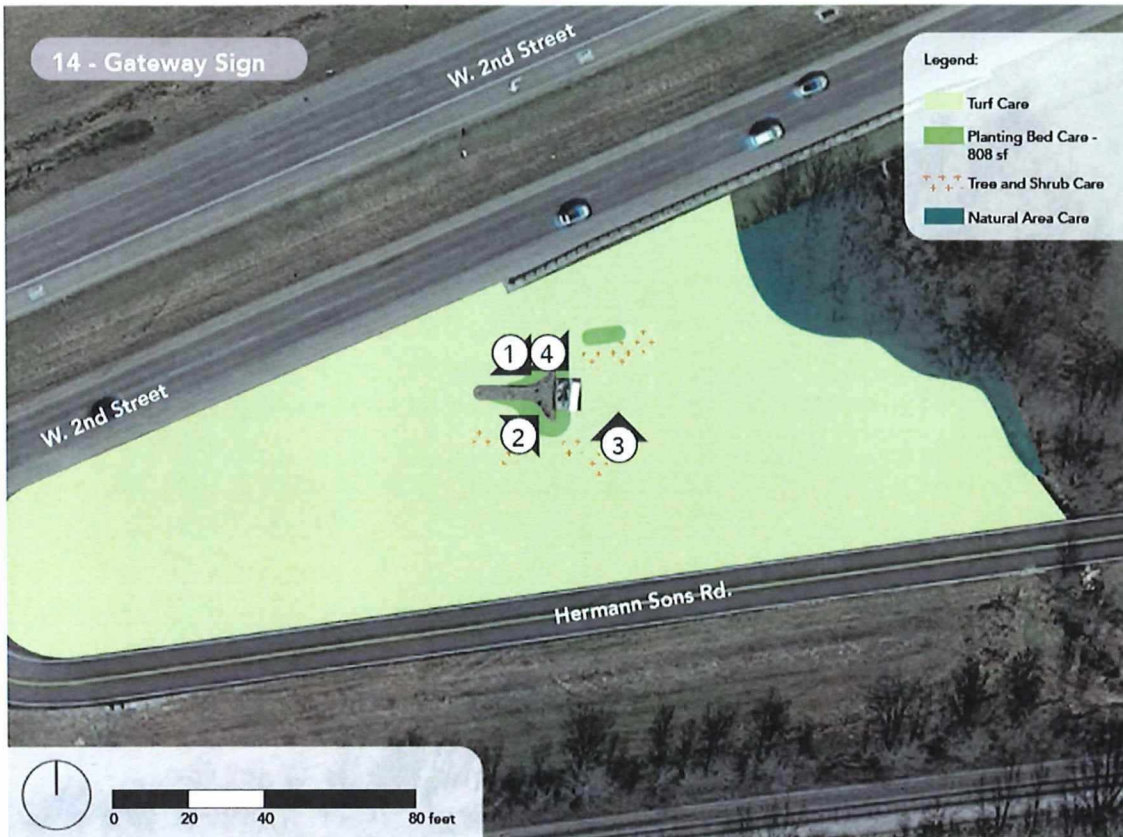
Landscape Site Maps



13 LIBERTY GARDENS								
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost Yearly
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance					42 Visits	\$58.40	=	\$2,453.22
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,939		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,438.96	=	\$2,877.92
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$38.81	=	\$465.72
SUB-TOTAL							=	\$5,796.86

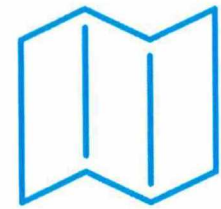


Landscape Site Maps



14 GATEWAY SIGN

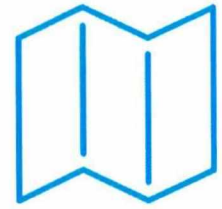
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	808		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$295.14	=	\$590.28
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$12.94	=	\$155.28
SUB-TOTAL							=	\$1,563.30



Landscape Site Maps



15 WELCOME SIGN								
Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105	\$594.46	=	\$1,189.92
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$44.10	=	\$88.20
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$12.94	=	\$155.28
SUB-TOTAL							=	\$2,251.14

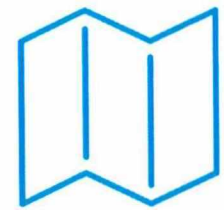


Landscape Site Maps

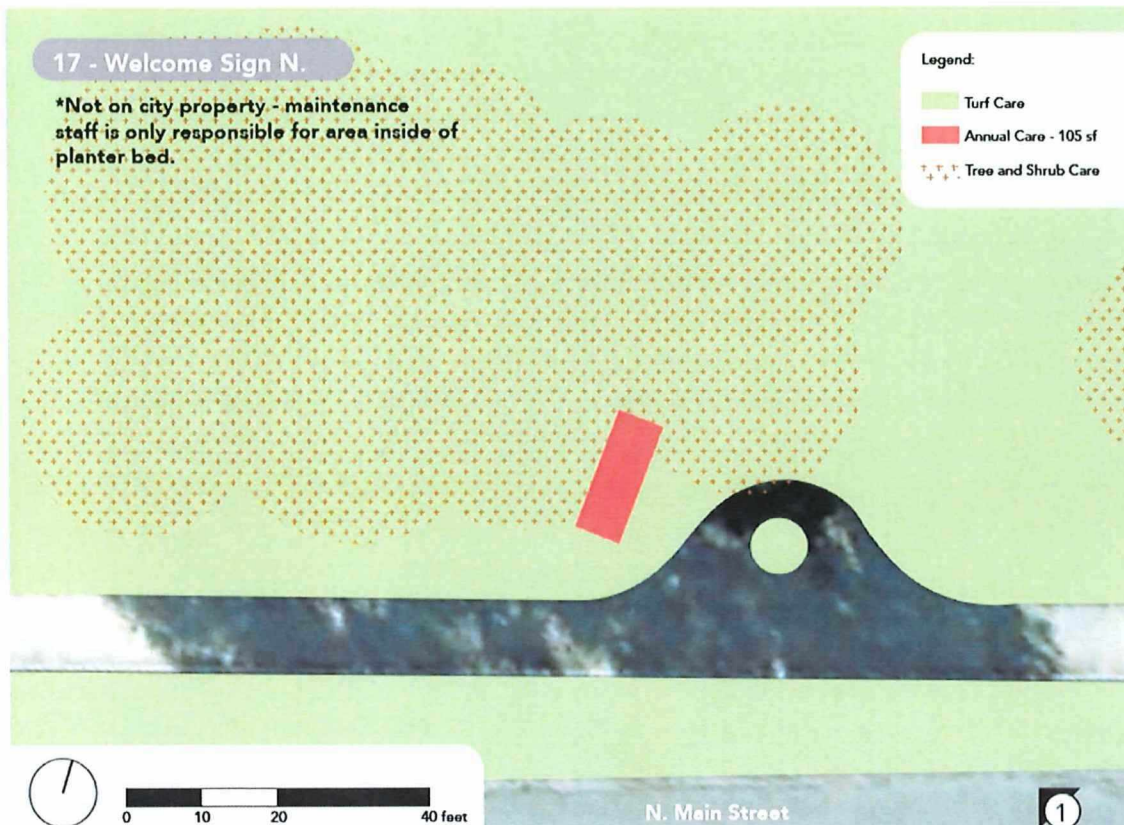


16 PERCUSSION PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$58.41	=	\$2,453.22
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	2,866		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,046.76	=	\$2,093.52
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$4,857.18

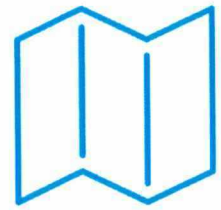


Landscape Site Maps

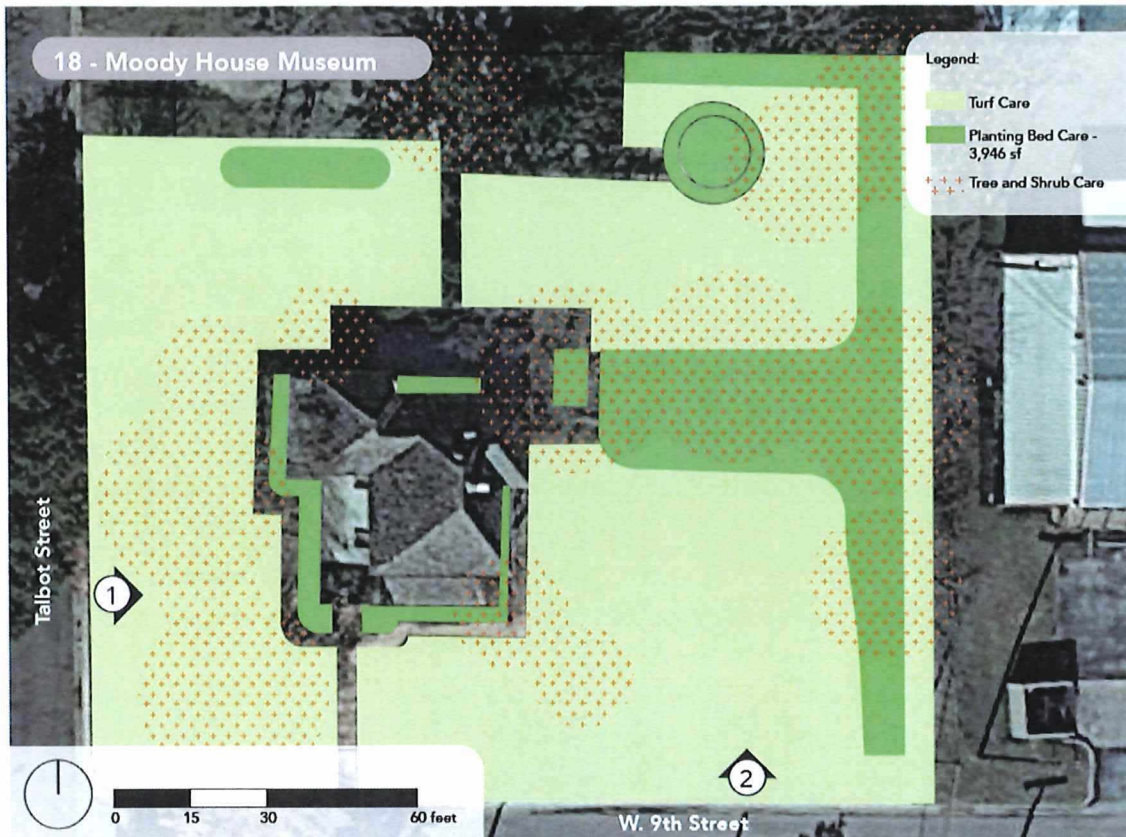


17 WELCOME SIGN N

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$19.47	=	\$817.74
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105	\$487.96	=	\$975.92
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$44.10	=	\$88.20
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$12.94	=	\$155.28
SUB-TOTAL							=	\$2,037.14



Landscape Site Maps



18 MOODY MUSEUM

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	Cost	Yearly
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	Included
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No		42 Visits	\$97.34	=	\$4,088.28
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	Included
		Non-Arborist	Yes	LS			=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,946		=	Included
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS	2 Applications	\$1,441.45	=	\$2,882.90
	Application of Insecticides		Yes	LS			=	Included
	Irrigation		Yes	LS	12 Inspections	\$25.87	=	\$310.44
SUB-TOTAL							=	\$7,281.62



Client References

In our effort to provide the best possible landscape services, our customers have become raving fans. But don't take our word for it. Ask them yourself!

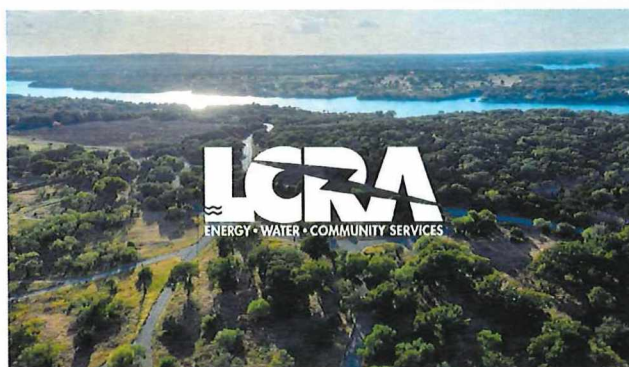


City of Austin

Julie Strickland
Facilities Services Specialist
512.974.3980

Julie.Strickland@austintexas.gov

4+ Years



Lower Colorado River Authority

Shaun Nash
Facilities Manager
208.816.1893

Shaun.Nash@lcra.org

3+ Years



Round Rock ISD

David Gordon
IPM Maintenance
512.464.8365

David.Gordon@roundrockisd.org

1+ Year



The City of Kyle

Mariana Espinoza
Parks & Recreation Director
512.262.3939

Mespinoza@cityofkyle.com

4+ Years

Licenses

Applicators are required to keep certificates of completion for 12 months following renewal of a license. 4 TAC§7.24(s)

Regulations and statutory provisions governing pesticide applicator licensees and their use of pesticides may be found in Chapter 7, Title 4, of the Texas Administrative Code and Chapter 76 of the Texas Agriculture Code, respectively. TDA's web site provides convenient links to these laws. Failure to comply with these laws, including misuse of any pesticide, may result in revocation, suspension, modification, or probation of your license and/or assessment of monetary administrative penalties.

If you have any questions regarding your license, please contact our Austin headquarters toll free at (877) LIC-AGRI (877-542-2474), or visit our web site at www.TexasAgriculture.gov. For the hearing impaired, you may call Relay Texas (800) 735-2988 (voice) or (800) 735-2989 (TDD) or visit our web site.

TEXAS DEPARTMENT OF AGRICULTURE
P. O. BOX 12847 AUSTIN, TEXAS 78711-2847

**COMMERCIAL PESTICIDE APPLICATOR
LICENSE**

GARRETT WILLIAMS

17517 PORT HOOD DR
LEANDER TX 78641

License No: 0867273
Effective Date: 11/30/2023
Expires: 11/30/2024




Front side

Categories: 3A

Descriptions:

1A Field Crop	3A Landscape Maint
1B Fruit, Nut, & Veg	3B Nursery Plant Prod
1C Pasture & Rangeland	4 Seed Treatment
1D Vertebrate Pest	5 Vegetation Mgmt
1E Farm Commodity Pest Control	6 Aquatic
1F Animal Health	7 Demonstr & Research
1G Citrus	8 Reg Pest Control
1H Livestock Prot Collar	9 Aerial Application
1I M-44 Device	11 Soil Fumigation
2 Forest Pest Control	12 Public Health Pest Control (Vector)

Back side

LAMINATION ADVISED: Please cut out along heavy black lines, placing front and back sides together, and laminate.

TEXAS DEPARTMENT OF AGRICULTURE
COMMISSIONER SID MILLER
P. O. BOX 12847 AUSTIN, TEXAS 78711-2847
(877) LIC-AGRI (877-542-2474)
For the hearing impaired: (800) 735-2989 TDD (800) 735-2988 VOICE
www.TexasAgriculture.gov

COMMERCIAL PESTICIDE APPLICATOR LICENSE

This is to certify that the person whose name appears below has met the requirements of Texas Agriculture Code Chapter 76, relating to application of restricted-use or state-limited-use pesticides or regulated herbicides. This license is issued for purchase and application of restricted use or state-limited-use pesticides or regulated herbicides to be used according to label directions consistent with the use categories listed below.

GARRETT WILLIAMS
17517 PORT HOOD DR
LEANDER TX 78641

License No: 0867273
Effective Date: November 30, 2023
Expires: November 30, 2024
Categories:




3A

Licenses



Certificate of Insurance

ACORD		CERTIFICATE OF LIABILITY INSURANCE		DATE (MM/DD/YYYY) 03/5/2024																						
THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).																										
PRODUCER Aon Risk Services Central, Inc. Philadelphia PA Office 100 North 18th Street 15th Floor Philadelphia PA 19103 USA			CONTACT NAME: PHONE (A/C No. Ext): (866) 283-7122 FAX (A/C No.): (800) 363-0105 E-MAIL: ADDRESS:																							
INSURED BrightView Landscape Services, Inc. 10122 Bradshaw Road Austin TX 78747 USA			<table border="1"> <thead> <tr> <th colspan="2">INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A:</td> <td>ACE American Insurance Company</td> <td>22667</td> </tr> <tr> <td>INSURER B:</td> <td>American Guarantee & Liability Ins Co</td> <td>26247</td> </tr> <tr> <td>INSURER C:</td> <td></td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> <td></td> </tr> </tbody> </table>			INSURER(S) AFFORDING COVERAGE		NAIC #	INSURER A:	ACE American Insurance Company	22667	INSURER B:	American Guarantee & Liability Ins Co	26247	INSURER C:			INSURER D:			INSURER E:			INSURER F:		
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INSURER C:																										
INSURER D:																										
INSURER E:																										
INSURER F:																										
COVERAGES CERTIFICATE NUMBER: 570101790821 REVISION NUMBER:																										
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. Limits shown are as requested																										
INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS																			
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS MADE ☒ OCCUR ☐ GEN'L AGGREGATE LIMIT APPLIES PER ☐ POLICY ☒ PROJECT ☒ LOC ☐ OTHER:			XSLG47325857 STR applies per policy terms & conditions	10/01/2023	10/01/2024	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$2,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$5,000,000 PRODUCTS - COMP/OP AGG \$5,000,000																			
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HLD AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY			TSA H10716561	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$5,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)																			
B	☒ UMBRELLA LIAB ☒ EXCESS LIAB ☐ RETENTION			AUC508596819 STR applies per policy terms & conditions	10/01/2023	10/01/2024	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000																			
A	☒ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER MEMBER EXCLUDED? (Mandatory in NJ) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WLRCS068541A WC - ADS SCFC50685482 WC - WT	10/01/2023	10/01/2024	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$2,000,000 E.L. DISEASE EA EMPLOYEE \$2,000,000 E.L. DISEASE POLICY LIMIT \$2,000,000																			
DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) The Association, its respective officers, directors and members are included as Additional Insured in accordance with the policy provisions of the General Liability policy. General liability policy evidenced herein is Primary and Non-Contributory to other insurance available to an Additional Insured, but only in accordance with the policy provisions. A waiver of Subrogation is granted in favor of the Association, any and all affiliated and subsidiary companies' officers, agents and employees in accordance with the policy provisions of the General Liability, Automobile Liability, Umbrella Liability and workers' Compensation policies.																										
CERTIFICATE HOLDER City of Taylor 400 Porter Street Taylor, TX 76774				CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 																						

Holder Identifier : B00JUS

Certificate No : 570101790821





CERTIFICATE OF LIABILITY INSURANCE

DATE(MM/DD/YYYY)
03/5/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Aon Risk Services Central, Inc. Philadelphia PA Office 100 North 18th Street 15th Floor Philadelphia PA 19103 USA	CONTACT NAME: PHONE (A/C. No. Ext): (866) 283-7122 FAX (A/C. No.): (800) 363-0105 E-MAIL ADDRESS:														
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INSURER F:															

COVERAGES **CERTIFICATE NUMBER:** 570101790821 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS. **Limits shown are as requested**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☒ LOC OTHER:	Y	Y	XSLG47325857 SIR applies per policy terms & conditions	10/01/2023	10/01/2024	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$2,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$5,000,000 PRODUCTS - COMP/OP AGG \$5,000,000
A	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY		Y	ISA H10716561	10/01/2023	10/01/2024	COMBINED SINGLE LIMIT (Ea accident) \$5,000,000 BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)
B	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION		Y	AUC508596819 SIR applies per policy terms & conditions	10/01/2023	10/01/2024	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR / PARTNER / EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	Y	WLRC5068541A WC - AOS SCFC50685482 WC - WI	10/01/2023	10/01/2024	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$2,000,000 E.L. DISEASE-EA EMPLOYEE \$2,000,000 E.L. DISEASE-POLICY LIMIT \$2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

The Association, its respective officers, directors and members are included as Additional Insured in accordance with the policy provisions of the General Liability policy. General Liability policy evidenced herein is Primary and Non-Contributory to other insurance available to an Additional Insured, but only in accordance with the policy provisions. A waiver of Subrogation is granted in favor of The Association, any and all affiliated and subsidiary companies' officers, agents and employees in accordance with the policy provisions of the General Liability, Automobile Liability, Umbrella Liability and workers' Compensation policies.

CERTIFICATE HOLDER

CANCELLATION

City of Taylor 400 Porter Street Taylor, TX 76574	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE <i>Aon Risk Services Central, Inc.</i>
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ACORD 25 (2016/03)

The ACORD name and logo are registered marks of ACORD

Holder Identifier : BCGJS

Certificate No : 570101790821

Form W-9 (Rev. October 2018) Department of the Treasury Internal Revenue Service	Request for Taxpayer Identification Number and Certification ▶ Go to www.irs.gov/FormW9 for instructions and the latest information.	Give Form to the requester. Do not send to the IRS.																																																		
1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. BrightView Landscape Services, Inc.																																																				
2 Business name/disregarded entity name, if different from above																																																				
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.																																																				
☐ Individual/sole proprietor or single-member LLC ☒ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ▶ _____																																																				
4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ (Applies to accounts maintained outside the U.S.)																																																				
5 Address (number, street, and apt. or suite no.) See instructions. P.O. Box 31001-2463		Requester's name and address (optional)																																																		
6 City, state, and ZIP code Pasadena, CA 91110-2463																																																				
7 List account number(s) here (optional)																																																				
Part I Taxpayer Identification Number (TIN) Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see <i>How to get a TIN</i> , later. Note: If the account is in more than one name, see the instructions for line 1. Also see <i>What Name and Number To Give the Requester</i> for guidelines on whose number to enter.																																																				
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10">Social security number</td> </tr> <tr> <td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td><td style="width: 25%;"> </td> </tr> <tr> <td colspan="10" style="text-align: center;">or</td> </tr> <tr> <td colspan="10">Employer identification number</td> </tr> <tr> <td style="width: 25%;">7</td><td style="width: 25%;">5</td><td style="width: 25%;">1</td><td style="width: 25%;">2</td><td style="width: 25%;">4</td><td style="width: 25%;">4</td><td style="width: 25%;">6</td><td style="width: 25%;">1</td><td style="width: 25%;"> </td><td style="width: 25%;"> </td> </tr> </table>			Social security number																				or										Employer identification number										7	5	1	2	4	4	6	1		
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Part II Certification Under penalties of perjury, I certify that:																																																				
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and 2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and 3. I am a U.S. citizen or other U.S. person (defined below); and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.																																																				
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.																																																				
Sign Here	Signature of U.S. person ▶	Date ▶ 1/26/2024																																																		
General Instructions Section references are to the Internal Revenue Code unless otherwise noted. Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9 . Purpose of Form An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following: • Form 1099-INT (interest earned or paid) • Form 1099-DIV (dividends, including those from stocks or mutual funds) • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds) • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers) • Form 1099-S (proceeds from real estate transactions) • Form 1099-K (merchant card and third party network transactions) • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition) • Form 1099-C (canceled debt) • Form 1099-A (acquisition or abandonment of secured property) Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN. If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See <i>What is backup withholding</i> , later.																																																				

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

BrightView Landscape Services, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC

☒ C Corporation

☐ S Corporation

☐ Partnership

☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ►

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

☐ Other (see instructions) ►

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

P.O. Box 31001-2463

6 City, state, and ZIP code

Pasadena, CA 91110-2463

Requester's name and address (optional)

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

____ - ____ - _____

or

Employer identification number

7 5 - 1 2 4 4 4 6 1

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign
Here

Signature of
U.S. person ►

Date ► 1/26/2024

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

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- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Purchasing Rider

Purchasing Rider

CONTRACT AND PURCHASING RIDER FOR THE CITY OF TAYLOR, TEXAS (Version October 27, 2021)

By submitting a response to a solicitation or bid, or by entering into a contract for goods or services and/or by accepting a purchase order, the contracting party identified below agrees that the below terms and conditions shall govern all agreements with the City unless otherwise agreed to by a specifically executed provision within the contract and if permissible by law. Absent a specifically executed provision, the below terms are BINDING and SUPERSEDE any and all other terms and/or conditions whether oral or written.

1. Application. This Governmental Rider applies to, is part of, and takes precedence over any conflicting provision in or attachment to the Contract (Contract) (attached hereto) of BrightView Landscape Services, Inc., (Vendor). The Contract involved in this Rider is described as follows:

Title of Contract: *Bid # 2024-3 Landscape Maintenance*

2. Payment Provisions. The City's payments under the Contract, including the time of payment and the payment of interest on overdue amounts, are subject to Chapter 2251, Texas Government Code. City reserves the right to modify any amount due to contractor presented by invoice to the city if necessary to conform the amount to the terms of the contract.

3. Multiyear Contracts. If the City's city council does not appropriate funds to make any payment for a fiscal year after the City's fiscal year in which the contract becomes effective and there are no proceeds available for payment from the sale of bonds or other debt instruments, then the Contract automatically terminates at the beginning of the first day of the successive fiscal year. (Section 5, Article XI, Texas Constitution). It is understood and agreed the City shall have the right to terminate the agreement at the end of any City fiscal year if the governing body of the City does not appropriate funds sufficient to continue the contract, as determined by the City's budget for the fiscal year in question. The City may execute such termination by giving contractor a written notice of termination at the end of its then current fiscal year.

4. Best Value Determination. All competitive bids or proposals received shall be evaluated based on the best value for the City. Best value shall be determined any relevant criteria specifically listed in the solicitation and by considering all or part of the criteria listed below:

- a. Bid price.
- b. Reputation of the bidder and of bidder's goods and services.
- c. The quality of the bidder's goods or services.
- d. The extent to which the goods or services meet the City's needs.
- e. Bidder's past relationship with the City. All vendors shall be evaluated on their past performance and prior dealings with the City to include, but not limited to, failure to meet specifications, poor quality, poor workmanship, and late delivery.

5. Local Preference. Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits). 3% Rule Applies to contracts for the

Purchasing Rider

purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City. 5% Rule Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services. Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

6. No Ex-Parte Communications during Competitive Bidding Period. To insure the proper and fair evaluation of a response, the City prohibits ex parte communication (e.g., unsolicited) initiated by the proposed contractor to a City official or employee evaluating or considering the responses prior to the time a formal decision has been made. Questions and other communication from vendors will be permissible until 5:00 pm on the day specified as the deadline for questions. Any communication between responder and the City after the deadline for questions will be initiated by the appropriate City official or employee in order to obtain information or clarification needed to develop a proper and accurate evaluation of the response. Ex parte communication may be grounds for disqualifying the offending responder from consideration or award of the solicitation then in evaluation, or any future solicitation.

7. Abandonment or Default. A contractor who abandons or defaults the work on the contract and causes the City to purchase the services elsewhere may be charged for any increased cost of goods, materials and/or services related thereto and shall be considered disqualified in any re-advertisement of the service and may not be considered in future bids for the same type of work for a period of three years for the same scope of work, goods or services.

8. Disclosure of Litigation. Each contractor shall include in its proposal a complete disclosure of any civil or criminal litigation or investigation pending which involves the respondent or which has occurred in the past in which the respondent has been judged guilty or liable by a competent court regardless of whether the Court Order or Judgment is final or on appeal.

9. Cancellation. the City reserves the right to cancel the contract without penalty by providing 30 days prior written notice to the contracting party. Termination under this paragraph shall not relieve the contractor of any obligation or liability that has occurred prior to cancellation. **NOTE: This contract is subject to cancellation, without penalty, at any time the City deems the vendor to be non-compliant with contractual obligations.**

Purchasing Rider

10. Annual Vendor Performance Review. The City reserves the right to review the vendor's performance at the end of each twelve month contract period and to cancel all or part of the agreement (without penalty) or continue the contract through the next period.

11. Compliance with other laws and certification of eligibility to contract. Any offer to contract with the City shall be considered an executed certification that the contractor will shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, (as amended during the contracting period) and any orders and decrees of any court or administrative bodies or tribunals in any matter affecting the performance of the resulting agreement, including without limitation, immigration laws, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When requested, the contractor shall furnish the City with satisfactory proof of its compliance within 10 days or any contract with the City is void.

12. Compliance with all Codes, Permitting and Licensing Requirements. The successful contractor shall comply with all national, state and local standards, codes and ordinances as well as any other authorities that have jurisdiction pertaining to equipment and materials used and their application. None of the terms or provisions of the specification shall be construed as waiving any rules, regulations or requirements of these authorities. The successful bidder shall be responsible for obtaining all necessary permits, certificates and/or licenses to fulfill contractual obligations.

13. Boycott Israel. The City of Taylor may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that; (i) it does not Boycott Israel; and (ii) will not Boycott Israel during the term of the contract. (Texas Government Code Chapter 2270) by accepting this purchase order, the vendor (Professional or other applicable term defining the contracting party) verifies that it does not Boycott Israel, and agrees that during the term of this agreement (contract as applicable) will not Boycott Israel as that term is defined in the Texas Government Code Section 808.001, as amended.

14. Liability and Indemnity of City. Any provision of the Contract is void and unenforceable if it: (1) limits or releases either party from liability that would exist by law in the absence of the provision; (2) creates liability for either party that would not exist by law in the absence of the provision; or (3) waives or limits either party's rights, defenses, remedies, or immunities that would exist by law in the absence of the provision.. (Section 5, Article XI, Texas Constitution)

15. Indemnity and Independent Contractor Status of Contractor. Contractor shall indemnify, save harmless and defend the City, its officers, agents, and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, attorney's fees and any and all other costs or fees (whether grounded in Constitutional law, Tort, Contract, or Property Law, or raised pursuant to local, state or federal statutory provision), arising out of the performance of the resulting agreement and/or arising out of a willful or negligent act or omission of the contractor, its officers, agents, and employees. It is understood and agreed that the contractor and any employee or sub-contractor of contractor shall not be considered an employee of the City. The contractor shall not be within protection or coverage of the City's workers' compensation insurance, health insurance, liability insurance or any other insurance that the City from time to

Purchasing Rider

time may have in force and effect. City specifically reserves the right to reject any and all contractor's employees, representatives or sub-contractors and/or their employees for any cause, should the presence of any such person on City property or their interaction with City employees be found not in the best interest of the City, harassing, or is found to interfere with the effective and efficient operation of the City's workplace.

16. Liens. Contractor agrees to and shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods and services which may be provided under the resulting agreement. At the City's request the contractor or subcontractors shall provide a proper release of all liens, or satisfactory evidence of freedom from liens shall be delivered to the City.

17. Confidentiality. Any provision in the Contract that attempts to prevent the City's disclosure of information that is subject to public disclosure under federal or Texas law or regulation, or court or administrative decision or ruling, is invalid. (Chapter 552, Texas Government Code)

18. Tax Exemption. The City is not liable to Vendor for any federal, state, or local taxes for which the City is not liable by law, including state and local sales and use taxes (Section 151.309 and Title 3, Texas Tax Code) and federal excise tax (Subtitle D of the Internal Revenue Code). Accordingly, those taxes may not be added to any item. Texas limited sales tax exemption certificates will be furnished upon request. Vendors shall not charge for said taxes. If billed, the City will remit payment less sales tax.

19. Contractual Limitations Period Any provision of the Contract that establishes a limitations period that does not run against the City by law or that is shorter than two years is void. (Sections 16.061 and 16.070, Texas Civil Practice and Remedies Code)

20. Sovereign Immunity. Any provision of the Contract that seeks to waive the City's immunity from suit and/or immunity from liability is void unless agreed to by specific acknowledgement of the provision within the contract.

21. Governing Law and Venue. Texas law governs this Contract and any lawsuit on this Contract must be filed in a court that has jurisdiction in Williamson County, Texas.

22. Form 1295. For contracts needing City Council approval, the City may not accept or enter into a contract until it has received from the Contractor a completed, and signed TEC Form 1295 complete with a certificate number assigned by the Texas Ethics Commission ("TEC"), pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the TEC. The Contractor understands that failure to provide said form complete with a certificate number assigned by the TEC may prohibit the City from entering the Contract. Pursuant to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and provided to the City. The TEC Form 1295 may accompany the bid or may be submitted separately, but must be provided to the City prior to the award of the contract. Neither the City nor its consultants have the ability to verify the information included in a TEC Form 1295, and neither have an obligation nor undertake responsibility for advising any bidder with respect to the proper completion of the TEC Form 1295.

Purchasing Rider

23. Conflict of Interest Questionnaire. The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so. A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

24. Any provision of the Contract is void and unenforceable if it authorizes Contractor to amend the Contract at its sole discretion or otherwise without a negotiated and signed amendment to the Contract.

25. Compliance with SB 13 & SB 19. Vendor does not boycott energy companies as those terms are defined in the Texas Government Code §809.001, and will not boycott energy companies during the term of any contract with the City of Taylor. Vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

26. Compliance with Foreign Terrorist Organizations. Vendors shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Taylor.

CITY OF TAYLOR, TEXAS

VENDOR

By: _____

Ben Strickland

City Manager

Title: Vice President & General Manager - Texas

Date: _____

Date: 3/5/2024

**CONTRACT AND PURCHASING RIDER
FOR THE CITY OF TAYLOR, TEXAS**
(Version October 27, 2021)

By submitting a response to a solicitation or bid, or by entering into a contract for goods or services and/or by accepting a purchase order, the contracting party identified below agrees that the below terms and conditions shall govern all agreements with the City unless otherwise agreed to by a specifically executed provision within the contract and if permissible by law. Absent a specifically executed provision, the below terms are BINDING and SUPERSEDE any and all other terms and/or conditions whether oral or written.

1. Application. This Governmental Rider applies to, is part of, and takes precedence over any conflicting provision in or attachment to the Contract (Contract) (attached hereto) of BrightView Landscape Services, Inc., (Vendor). The Contract involved in this Rider is described as follows:

Title of Contract: *Bid # 2024-3 Landscape Maintenance*

2. Payment Provisions. The City's payments under the Contract, including the time of payment and the payment of interest on overdue amounts, are subject to Chapter 2251, Texas Government Code. City reserves the right to modify any amount due to contractor presented by invoice to the city if necessary to conform the amount to the terms of the contract.

3. Multiyear Contracts. If the City's city council does not appropriate funds to make any payment for a fiscal year after the City's fiscal year in which the contract becomes effective and there are no proceeds available for payment from the sale of bonds or other debt instruments, then the Contract automatically terminates at the beginning of the first day of the successive fiscal year. (Section 5, Article XI, Texas Constitution). It is understood and agreed the City shall have the right to terminate the agreement at the end of any City fiscal year if the governing body of the City does not appropriate funds sufficient to continue the contract, as determined by the City's budget for the fiscal year in question. The City may execute such termination by giving contractor a written notice of termination at the end of its then current fiscal year.

4. Best Value Determination. All competitive bids or proposals received shall be evaluated based on the best value for the City. Best value shall be determined any relevant criteria specifically listed in the solicitation and by considering all or part of the criteria listed below:

- a. Bid price.
- b. Reputation of the bidder and of bidder's goods and services.
- c. The quality of the bidder's goods or services.
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- e. Bidder's past relationship with the City. All vendors shall be evaluated on their past performance and prior dealings with the City to include, but not limited to, failure to meet specifications, poor quality, poor workmanship, and late delivery.

5. Local Preference. Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits). 3% Rule Applies to contracts for the

purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City. 5% Rule Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services. Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

6. No Ex-Parte Communications during Competitive Bidding Period. To insure the proper and fair evaluation of a response, the City prohibits ex parte communication (e.g., unsolicited) initiated by the proposed contractor to a City official or employee evaluating or considering the responses prior to the time a formal decision has been made. Questions and other communication from vendors will be permissible until 5:00 pm on the day specified as the deadline for questions. Any communication between responder and the City after the deadline for questions will be initiated by the appropriate City official or employee in order to obtain information or clarification needed to develop a proper and accurate evaluation of the response. Ex parte communication may be grounds for disqualifying the offending responder from consideration or award of the solicitation then in evaluation, or any future solicitation.

7. Abandonment or Default. A contractor who abandons or defaults the work on the contract and causes the City to purchase the services elsewhere may be charged for any increased cost of goods, materials and/or services related thereto and shall be considered disqualified in any re-advertisement of the service and may not be considered in future bids for the same type of work for a period of three years for the same scope of work, goods or services.

8. Disclosure of Litigation. Each contractor shall include in its proposal a complete disclosure of any civil or criminal litigation or investigation pending which involves the respondent or which has occurred in the past in which the respondent has been judged guilty or liable by a competent court regardless of whether the Court Order or Judgment is final or on appeal.

9. Cancellation., the City reserves the right to cancel the contract without penalty by providing 30 days prior written notice to the contracting party. Termination under this paragraph shall not relieve the contractor of any obligation or liability that has occurred prior to cancellation. **NOTE: This contract is subject to cancellation, without penalty, at any time the City deems the vendor to be non-compliant with contractual obligations.**

10. Annual Vendor Performance Review. The City reserves the right to review the vendor's performance at the end of each twelve month contract period and to cancel all or part of the agreement (without penalty) or continue the contract through the next period.

11. Compliance with other laws and certification of eligibility to contract. Any offer to contract with the City shall be considered an executed certification that the contractor will shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, (as amended during the contracting period) and any orders and decrees of any court or administrative bodies or tribunals in any matter affecting the performance of the resulting agreement, including without limitation, immigration laws, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When requested, the contractor shall furnish the City with satisfactory proof of its compliance within 10 days or any contract with the City is void.

12. Compliance with all Codes, Permitting and Licensing Requirements. The successful contractor shall comply with all national, state and local standards, codes and ordinances as well as any other authorities that have jurisdiction pertaining to equipment and materials used and their application. None of the terms or provisions of the specification shall be construed as waiving any rules, regulations or requirements of these authorities. The successful bidder shall be responsible for obtaining all necessary permits, certificates and/or licenses to fulfill contractual obligations.

13. Boycott Israel. The City of Taylor may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that; (i) it does not Boycott Israel; and (ii) will not Boycott Israel during the term of the contract. (Texas Government Code Chapter 2270) by accepting this purchase order, the vendor (Professional or other applicable term defining the contracting party) verifies that it does not Boycott Israel, and agrees that during the term of this agreement (contract as applicable) will not Boycott Israel as that term is defined in the Texas Government Code Section 808.001, as amended.

14. Liability and Indemnity of City. Any provision of the Contract is void and unenforceable if it: (1) limits or releases either party from liability that would exist by law in the absence of the provision; (2) creates liability for either party that would not exist by law in the absence of the provision; or (3) waives or limits either party's rights, defenses, remedies, or immunities that would exist by law in the absence of the provision.. (Section 5, Article XI, Texas Constitution)

15. Indemnity and Independent Contractor Status of Contractor. Contractor shall indemnify, save harmless and defend the City, its officers, agents, and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, attorney's fees and any and all other costs or fees (whether grounded in Constitutional law, Tort, Contract, or Property Law, or raised pursuant to local, state or federal statutory provision), arising out of the performance of the resulting agreement and/or arising out of a willful or negligent act or omission of the contractor, its officers, agents, and employees. It is understood and agreed that the contractor and any employee or sub-contractor of contractor shall not be considered an employee of the City. The contractor shall not be within protection or coverage of the City's workers' compensation insurance, health insurance, liability insurance or any other insurance that the City from time to

time may have in force and effect. City specifically reserves the right to reject any and all contractor's employees, representatives or sub-contractors and/or their employees for any cause, should the presence of any such person on City property or their interaction with City employees be found not in the best interest of the City, harassing, or is found to interfere with the effective and efficient operation of the City's workplace.

16. Liens. Contractor agrees to and shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods and services which may be provided under the resulting agreement. At the City's request the contractor or subcontractors shall provide a proper release of all liens, or satisfactory evidence of freedom from liens shall be delivered to the City.

17. Confidentiality. Any provision in the Contract that attempts to prevent the City's disclosure of information that is subject to public disclosure under federal or Texas law or regulation, or court or administrative decision or ruling, is invalid. (Chapter 552, Texas Government Code)

18. Tax Exemption. The City is not liable to Vendor for any federal, state, or local taxes for which the City is not liable by law, including state and local sales and use taxes (Section 151.309 and Title 3, Texas Tax Code) and federal excise tax (Subtitle D of the Internal Revenue Code). Accordingly, those taxes may not be added to any item. Texas limited sales tax exemption certificates will be furnished upon request. Vendors shall not charge for said taxes. If billed, the City will remit payment less sales tax.

19. Contractual Limitations Period. Any provision of the Contract that establishes a limitations period that does not run against the City by law or that is shorter than two years is void. (Sections 16.061 and 16.070, Texas Civil Practice and Remedies Code)

20. Sovereign Immunity. Any provision of the Contract that seeks to waive the City's immunity from suit and/or immunity from liability is void unless agreed to by specific acknowledgement of the provision within the contract.

21. Governing Law and Venue. Texas law governs this Contract and any lawsuit on this Contract must be filed in a court that has jurisdiction in Williamson County, Texas.

22. Form 1295. For contracts needing City Council approval, the City may not accept or enter into a contract until it has received from the Contractor a completed, and signed TEC Form 1295 complete with a certificate number assigned by the Texas Ethics Commission ("TEC"), pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the TEC. The Contractor understands that failure to provide said form complete with a certificate number assigned by the TEC may prohibit the City from entering the Contract. Pursuant to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and provided to the City. The TEC Form 1295 may accompany the bid or may be submitted separately, but must be provided to the City prior to the award of the contract. Neither the City nor its consultants have the ability to verify the information included in a TEC Form 1295, and neither have an obligation nor undertake responsibility for advising any bidder with respect to the proper completion of the TEC Form 1295.

23. Conflict of Interest Questionnaire. The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so. A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

24. Any provision of the Contract is void and unenforceable if it authorizes Contractor to amend the Contract at its sole discretion or otherwise without a negotiated and signed amendment to the Contract.

25. Compliance with SB 13 & SB 19. Vendor does not boycott energy companies as those terms are defined in the Texas Government Code §809.001, and will not boycott energy companies during the term of any contract with the City of Taylor. Vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

26. Compliance with Foreign Terrorist Organizations. Vendors shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Taylor.

CITY OF TAYLOR, TEXAS

VENDOR

By: _____

Ben Strickland

City Manager

Title: Vice President & General Manager - Texas

Date: _____

Date: 3/5/2024

HB 1295, Conflict of Interest Questionnaire, & Compliance with SB 13 & SB 19

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity		FORM CIQ
This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session. This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a). By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code. A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.	OFFICE USE ONLY Date Received: _____	
1 Name of vendor who has a business relationship with local governmental entity. BrightView Landscape Services, Inc.		
2 ☐ Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)		
3 Name of local government officer about whom the information is being disclosed. Not Applicable Name of Officer		
4 Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary. A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor? ☐ Yes ☐ No B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity? ☐ Yes ☐ No		
5 Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more. Not Applicable		
6 ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).		
7 <i>Ben Strickland</i> Signature of vendor doing business with the governmental entity 3/4/2024 Date		

HB 1295, Conflict of Interest Questionnaire, & Compliance with SB 13 & SB 19 Cont.

CONFLICT OF INTEREST QUESTIONNAIRE For vendor doing business with local governmental entity

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

Local Government Code § 176.001(1-a): "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

Local Government Code § 176.003(a)(2)(A) and (B):

- (a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

- (2) the vendor:

- (A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

- (i) a contract between the local governmental entity and vendor has been executed; or
 - (ii) the local governmental entity is considering entering into a contract with the vendor;

- (B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

- (i) a contract between the local governmental entity and vendor has been executed; or
 - (ii) the local governmental entity is considering entering into a contract with the vendor.

Local Government Code § 176.006(a) and (a-1)

- (a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

- (1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);
 - (2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or
 - (3) has a family relationship with a local government officer of that local governmental entity.

- (a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

- (1) the date that the vendor:

- (A) begins discussions or negotiations to enter into a contract with the local governmental entity; or
 - (B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

- (2) the date the vendor becomes aware:

- (A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);
 - (B) that the vendor has given one or more gifts described by Subsection (a); or
 - (C) of a family relationship with a local government officer.

The Texas Legislature approved HB 1295 during its last Legislative session and the date for Implementation of the new process was January 1, 2016.

Please note that this form must be electronically completed on the Texas Ethics Commission website. <https://www.ethics.state.tx.us/File/>. The completed Form 1295, Certification of Filing, must be printed, and returned to the City Purchasing Department along with the vendor signed contract.

For more information on on-line filing requirements, visit the Texas Ethics Commission website at <https://ethics.state.tx.us/filinginfo/1295/>.

*1295 BrightView Landscape Services, Inc. is Exempt. BrightView Landscape Services, Inc. is a publicly traded company, therefore we are exempt from filing a 1295.

Conflict of Interest Questionnaire is also found on the Texas Ethics Website.
<https://www.ethics.state.tx.us/data/forms/conflict/CIQ.pdf>.

Compliance with SB 13: Proposer agrees per SB 13 vendor does not boycott energy companies as those terms are defined in the Texas Government Code § 809.001, and will not boycott energy companies during the term of any contract with the City of Taylor.

☒ Yes, we agree ☐ No, we do not agree

Compliance with SB 19: Proposer agrees per SB 19 vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

☒ Yes, we agree ☐ No, we do not agree

Company Name BrightView Landscape Services, Inc.

**Thank you for the
opportunity to
present our
landscape solution.**

Should you have any questions, please
don't hesitate to reach out.

Cole Reed

Business Developer

Cole.Reed@BrightView.com

512-658-4719

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

BID INFORMATION

1. Company Information Sheet.
2. Scope of Work.
3. Project References
4. Landscape Operations & Maintenance Plan
5. Bid Tab
6. Certificate of insurance must be included with bid documents, see requirements attached.
7. Completed W9 to be returned with bid, attached.
8. City of Taylor purchasing rider, attached.
9. HB 1295 information, Conflict of Interest Questionnaire, and Compliance with SB 13 & SB 19, attached.

All documents herin and attached are required to be completed and returned with the bid response.

All documents and specification may ONLY be downloaded at <https://www.bidnetdirect.com/texas>. It is the bidder's responsibility to check the site for the issuance of any addendums.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

COMPANY INFORMATION SHEET

Tax ID No: 832219773

Legal Business Name: The Professional Service Guys

Address: 5826 New Territory Blvd. #941

City State and Zip: Sugarland, TX 77479

Contact: Darrick Green

Telephone: 210-978-6875

Business Entity Type: Llc

Email Address: llctpsg@gmail.com

Authorized Signature: *Darrick Green*

Printed Name: Darrick Green

Title: Owner

“By signature heron affixed, the bidder hereby certifies that neither the bidder nor the entity represented by the bidder, or anyone acting for such entity has violated the antitrust laws of this State, codified in section 15.01 et seq., Texas Business and Commerce Code, or Federal Antitrust laws, nor communicated directly or indirectly, the bid made to any competitor, or any person engaged in such line of business.”

Bids may be submitted by mail or hand delivered to the City of Taylor, **Attn: Purchasing**, 400 Porter St., Taylor, TX 76574.

Prior to: 03/05/2024 2:00PM

Envelopes must be clearly marked with the Bid Number, Attn: Purchasing, Landscape Maintenance Contract, date, and time of bid opening on the outside of the envelope along with the bidder’s Company name.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

SCOPE OF WORK

City of Taylor Landscape Maintenance Scope of Work

The City of Taylor is accepting competitive sealed bids to establish an annual fixed price contract for Landscape Maintenance Services, as specified in the bid document. The bid will be awarded to the Lowest responsible bidder meeting specifications. Contract with start on 04/01/2024.

The **City** intends to award this contract to one (1) contractor. Bids must include all 18 sites listed in the bid tab. Bids that do not include all the sites will not be accepted.

Bidders Questions

The City of Taylor will hold answer pre-bid questions submitted prior to Close of Business on 02/21/2024. Questions are to be directed to Conor Stuart at conor.stuart@hdrinc.com with the subject line to include: 'LANDSCAPE BID QUESTIONS'

Site Visit

It is the responsibility of each vendor to visit the 18 different locations noted in the Landscape Operations & Maintenance Plan prior to submitting a bid, to assess all factors involved in the process of proper execution of the contract.

I. GENERAL INFORMATION

A. Intent

It is the intent of these specifications to describe the requirements for Landscape Maintenance Services. Contractors must bid on all components described in the Landscape Operations and Maintenance Plan.

B. Qualifications of Contract Bidding

Contractors submitting bids certify to the City that they possess all necessary equipment, personnel, and work experience to fulfill the terms of the contract at the time of the bid submission.

Contractor Qualifications: A qualified landscape contractor whose work has resulted in successful establishment and maintenance of plants.

City of Taylor
Bid number: 2024-3
Bit Title: Landscape Maintenance

1. Professional Membership: It is preferred that the Contractor shall be a member in good standing of either the National Association of Landscape Professionals or American Hort.
2. Experience: Three years' experience in landscape maintenance, installation, and maintenance of Texas native plants.
3. Contractor's Field Supervision: Require contractor to maintain an experienced full-time supervisor on Project site when work is in progress.
4. Personnel Certifications: It is preferred that the Contractors' field supervisor shall have certification in one of the following categories from the National Association of Landscape Professionals:
 - a. Landscape Industry Certified Technician - Exterior.
 - b. Landscape Industry Certified Horticultural Technician.
5. Pesticide Applicator: State licensed, commercial. **

C. Specific Scope of Work

Refer to the attached Landscape Operations & Maintenance Plan and Bid Tab for the detailed requirements for the 18 landscape areas included in this bid opportunity.

PROJECT REFERENCES

Contractors are to provide a list of between three (3) to five (5) example landscapes that they are actively maintaining. The list should include the site name, location (including address), maintenance duration, and project client reference (including email address and phone number).

Cureent Clients

PROPERTY	PROPERTY NAME	ADDRESS	Reference Name	Email Address	Phone Number
QT Gas Station	#7947 -	411 Belcher St, Cleveland TX 77327	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
QT Gas Station	#7948 -	1224 Wilson Rd, Conroe TX 77301	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
QT Gas Station	#7949 -	6306 Aldine Bender Rd, Humble TX 77369	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
QT Gas Station	#7941-	121 W Richey Road, Houston TX 77090	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Blake Manor Elementary School	18010 Blake Manor Rd, Manor, TX 78653	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Shadow Glen Elementary	12000 Shadow Glen Trace, Manor, TX 78653	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Bluebonnet Trail Elementary	11316 Farmhaven Rd, Austin, TX 78754	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Pioneer Crossing Elementary School	11300 Samsung Blvd, Austin, TX 78754	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Decker Middle School	8104 Decker Ln, Austin, TX 78724	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Decker Elementary School	8500 Decker Ln, Austin, TX 78724	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Manor ISD	Oak Meadows Elementary School	5600 Decker Ln, Austin, TX 78724	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Hutto Post Office	Hutto Post Office	388 Exchange Blvd, Hutto, TX 78634	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474

Former Clients 2019-2021

PROPERTY	PROPERTY NAME	ADDRESS	Reference Name	Email Address	Phone Number
San Antonio Main P.O.	San Antonio- P & DC	10410 Perrin Beitel Rd	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
SA-NISD					
Northside Zone 2	Harlan HS (w/additional 3.96 acres)	14350 Culebra Road	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 2	Mcclung	14173 Old Farm to Market 471 W.	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 2	Taft HS	11600 Culebra Road	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Connally MS	8661 Silent Sunrise	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Knowlton ES	9500 Timber Path	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Northside Learning Center	6632 Bandera Road	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Behlau Elementery	2355 Camp Light Way	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Burke ES	10111 Terra Oak	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Carson ES	8151 Old Tezel Rd.	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Fernandez ES	6845 Ridgebrook	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Lieck ES	12600 Reid Ranch	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Mireles ES	12260 Rockwall Mill	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474
Northside Zone 3	Nichols ES	9560 Braun Rd.	Frank Logan/LSI	flogan@trustexterity.com	210-488-6474



City of Taylor Landscape Operations and Maintenance Plan

December 2023

Contents

Prepared for: The City of Taylor

Client Name: The City of Taylor

Prepared by: Lionheart

Lionheart
Tel. (512) 520-4488
Email. info@lionheartplaces.com

1. Introduction	6
1.1. Purpose.....	6
1.2. Location	6
1.3. History	7
1.4. Overview of Recommendations.....	8
1.5. Maintenance Area Address and Contact.....	9
 2. Recommendations	 12
2.1. Maintenance Strategies	12
2.2. Maintenance Schedule	17
2.3. Maintenance Maps	18
 3. Appendices	 40
3.1. Site Plans	40
3.2. Site Visit Checklists	52

Figures

Figure 1: 18 High Maintenance Landscape Areas	6
Figure 2: Project Life-cycle.....	8
Figure 3: Maintenance Area Address and Contact	9
Figure 4: Maintenance Schedule.....	17
Figure 5: Skate Park Planting Zones	19
Figure 6: Heritage Square Planting Zones	20
Figure 7: City Hall Planting Zones	21
Figure 8: Animal Shelter Planting Zones.....	22
Figure 9: Welcome Sign E. Planting Zones.....	23
Figure 10: Dickey Givens Center Planting Zones.....	24
Figure 11: Police Department Planting Zones	25
Figure 12: Downtown Streetscape Beds Planting Zones.....	26
Figure 13: Municipal Court Planting Zones	28
Figure 14: Fire Department Planting Zones	29
Figure 15: Library Planting Zones	30
Figure 16: Public Works Planting Zones	31
Figure 17: Liberty Gardens Planting Zones	32
Figure 18: Gateway Sign Planting Zones	33
Figure 19: Welcome Sign W. Planting Zones	34
Figure 20: Percussion Park Planting Zones	35
Figure 21: Welcome Sign N. Planting Zones	36
Figure 22: Moody House Museum Planting Zones	37



1

Introduction

- 1.1. Purpose
- 1.2. Location
- 1.3. History
- 1.4. Overview of Recommendations
- 1.5. Maintenance Area Address and Contact

1. Introduction

1.1. Purpose

The purpose of this document is to provide a Landscape Operations and Maintenance Plan for key, public landscape areas in the City of Taylor. Softscape elements are the main focus of this plan as it is understood that hardscape will be maintained by others. This document is intended to be attached to a future request for proposal for maintenance service. A preferred vendor will be selected to implement the services described in the plan - in whole or in part.

1.2. Location

The City of Taylor is located in Williamson County and is part of the Texas Blackland Prairie ecoregion. The Blackland Prairie ecoregion is characterized by the natural presence of limestone, dark and heavy clay soils, and luxuriant grasslands. The 18 High Maintenance Landscape Areas this plan will focus on are spread throughout the city at key intersections, parks, and public buildings.

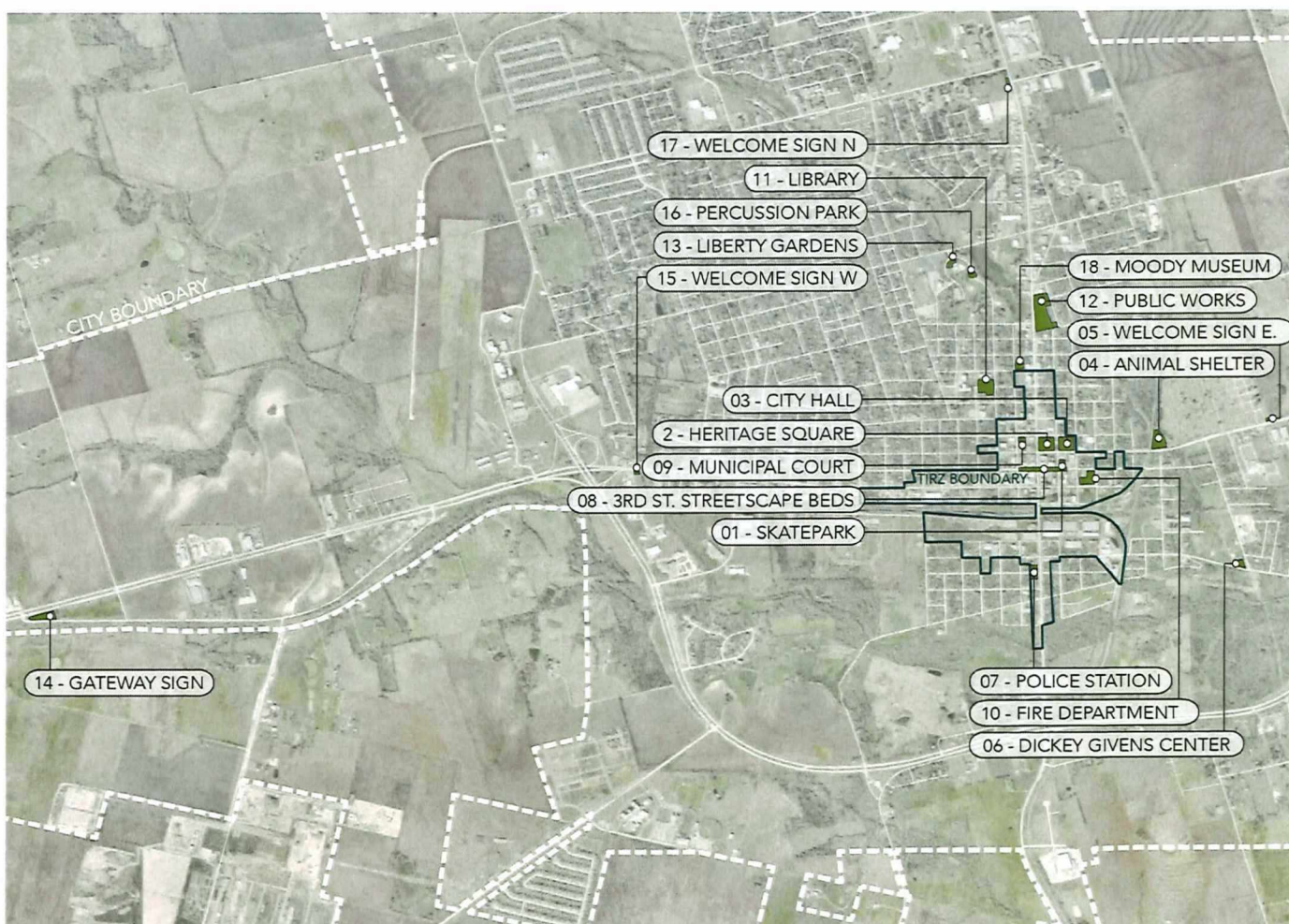
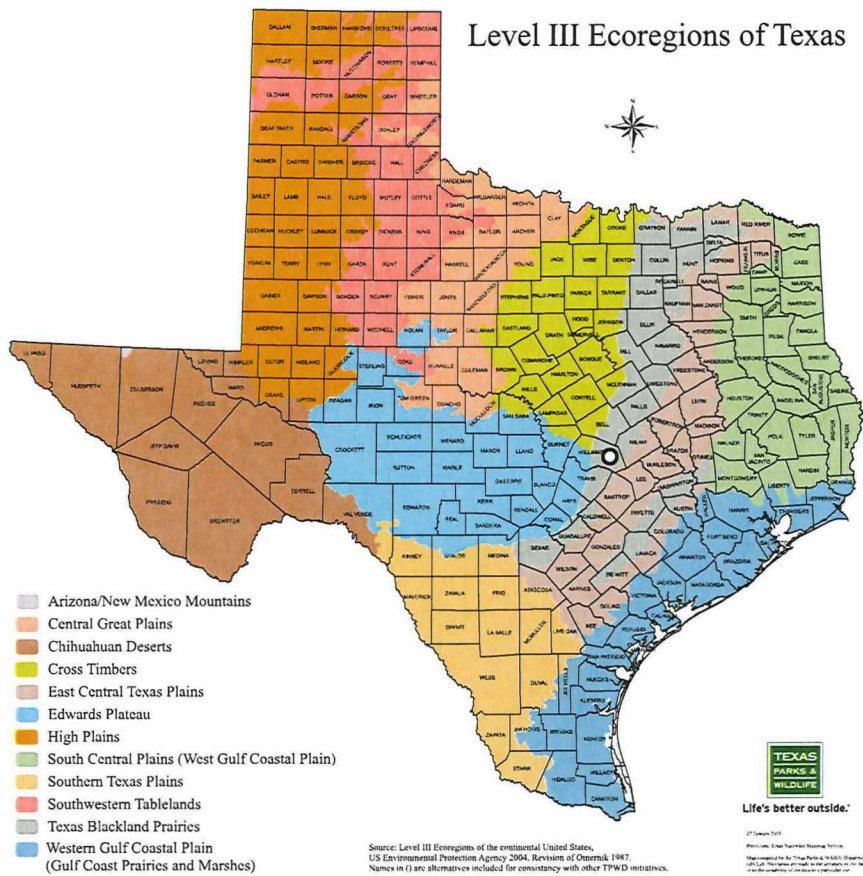


Figure 1: 18 High Maintenance Landscape Areas

1.3. History



Taylor began as a railroad town in 1882. By 1900, settlers from Bohemia, Germany, Austria, England, Scotland, and Mexico had created a lively community with mayor/council government, a public school system, banks, a cotton compress, electric company and several newspapers. These community structures enabled the city to maintain steady growth throughout the 20th century and helped make Taylor the largest city in Williamson County until 1980. While other cities in the county grew rapidly, Taylor remained an important commercial and community center in the region.

Today, Taylor is an ethnically diverse city with a population of over 17,000, proud of its "small town" atmosphere and friendly people. And now with the Samsung factory being built, Taylor is entering its next era with great economic opportunities and high projected growth.

1.4. Overview of Recommendations

The success of Landscaped Areas begins with its physical design, but it is equally dependent upon how it functions post-installation. The upkeep and programming of its space is key to creating a safe, usable, and sustainable space. This document is divided into three main sections:

1. Introduction (purpose);
2. Recommendations (for operations and maintenance);
3. Appendices (supporting documents).

Figure 2 shows the anticipated life-cycle of these Landscaped Areas. After the Installation of each planting zone, it is expected that the first year will be under warranty and each one after will be maintained under a separate maintenance contract. After five years, a minor landscape refresh should occur, and after another five, a refreshed design and major landscape refresh should occur. It should be expected that at anytime in these years a major drought or freeze could create the need for a landscape refresh to occur earlier than expected.

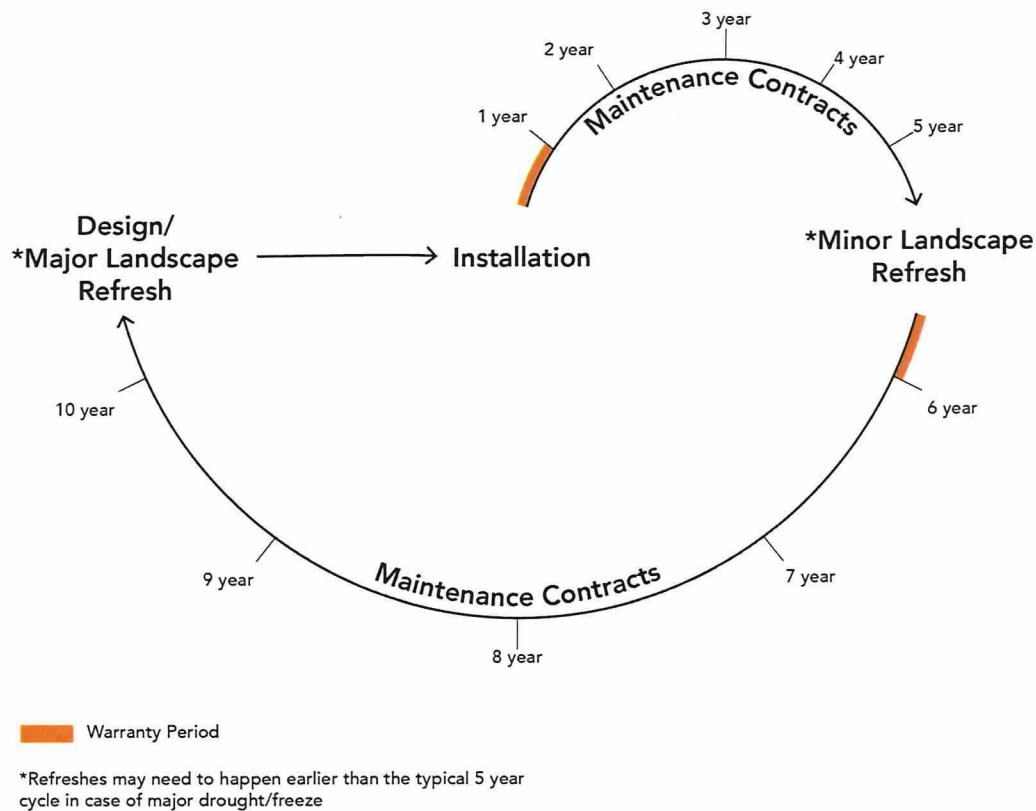


Figure 2: Project Life-cycle

1.5. Maintenance Area Address and Contact

NUMBER	NAME	ADDRESS	NEAREST INTERSECTION	CONTACT
1	Skate Park	211 East 3rd Street	East 3rd Street and Porter Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
2	Heritage Square	400 North Main Street	West 4th Street and Main Street	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
3	City Hall	400 Porter Street	East 4th Street and Porter Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
4	Animal Shelter	Highway 79	East 4th Street and North Robinson Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
5	Welcome Sign E	Highway 79	East 4th Street and Gravel Pit Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
6	Dickey Givens Center	Dolan Street (Robinson Park)	Martin Luther King Jr Boulevard and South Dolan Avenue	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
7	Police Department	500 South Main Street	West Pecan Street & South Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
8	Downtown Streetscape Beds	Varies	3rd Street and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
9	Municipal Court	109 West 5th Street	West 5th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
10	Fire Department	203 Elliott Street	East 3rd Street and Elliot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
11	Library	801 Vance Street	West 8th Street at Vance Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
12	Public Works	1118 North Main Street	Hosack Street and North Main Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
13	Liberty Gardens	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
14	Gateway Sign	Highway 79	2nd Street (Highway 79) & Hermann Sons Road	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
15	Welcome Sign W	2211 West 2nd Street	2nd Street (Highway 79) & Debus Drive	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
16	Percussion Park at Muphy Park	Veterans Drive (Murphy Park)	West Lake Drive and Veterans Drive	City of Taylor - Parks & Recreation Tyler Bybee, Director 512-309-6266
17	Welcome Sign N	North Main Street	North Main Street and Mallard Lane	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818
18	Moody Museum	114 West 9th Street	West 9th Street and Talbot Street	City of Taylor - Public Works Jim Gray, Public Works Director 512-352-5818

Figure 3: Maintenance Area Address and Contact



2

Recommendations

- 2.1. Maintenance Strategies
- 2.2. Maintenance Schedule
- 2.3. Maintenance Maps

2. Recommendations

2.1. Maintenance Strategies

General Maintenance

The following types of maintenance tasks are not associated with an individual maintenance category. These tasks are considered to be universal to the 18 High Maintenance Landscape Zones and are not specific to only one type of use or space.

*ADA Accessibility

Each High Maintenance Landscape Zone shall be maintained to the standards the space was originally designed to achieve, such as ADA compliance and accessibility.

*Emergency Management

In the event of a major disaster, the contractor should call 911. Once the immediate danger has subsided, refer to Taylor's City Hall, Public Works, Parks Department, or utilize <https://iframe.publicstuff.com/> to put in a ticket.

*Litter Control

Parks and facilities shall be patrolled five times a week. Public Works and Parks and Recreation will check all trash and recycling receptacles and replace the liners if they are over half full. Extremely high visitation may increase the frequency of park patrolling and trash removal. Litter in the landscape shall also be picked up and disposed of by maintenance contractors.

*Park Signage

Wayfinding, interpretive, and plant ID signage shall be inspected monthly and repaired as needed. Inspection ensures that signage is clean, free of graffiti, hardware and frames are intact and is properly secured. It also guarantees there are no protrusions, exposed sharp edges or pointed corners that could pose a safety hazard. If damage or vandalism to signage is found, maintenance staff should report it to the Parks and Recreation department, or appropriate party, to coordinate repairs.

*Guard Rails

If guard rails or other safety railings are installed adjacent to a walkway, these should be inspected for safety during routine maintenance and repaired as necessary.

*Lighting

All area and security lighting shall be checked quarterly. The light pole base and pole shall be inspected for indications of damage or rust and the lighting system, timer and fixtures shall be checked for proper operations.



Surface Drainage

Keep drain channels, swales, and inlets clear of debris.

*Graffiti and Vandalism

Maintenance staff shall report signs of graffiti or vandalism to the City. The City shall coordinate with the appropriate maintenance staff to clean up or repair the incident as soon as possible.

Softscape Maintenance

The term *Softscape Maintenance* is used within this section to refer to landscape elements and features in either a Natural or Maintained space.

- Softscape Natural areas do not require gas or electrically powered machinery to conduct essential maintenance routines.
- Softscape Maintained areas require gas or electrically powered machinery to conduct essential maintenance routines.

**Turf Care

The following shall be required for all turf areas within the 18 High Maintenance Landscape Zones:

- All turf areas shall be aerated once a year in early summer;
- Mowing and edging of turf areas shall occur weekly between the months of March and September and every other week between October and February. Maintenance staff shall fill any ruts caused by mowing and will use the utmost care to avoid hitting trees, shrubs, planting beds, lights, and irrigation valves during mowing;
- A pre-emergent herbicide shall be applied twice a year and general weeding performed monthly;
- Reseeding or sodding shall occur twice a year or as needed; and
- Application of fertilizers to turf areas shall in March/April or as needed.

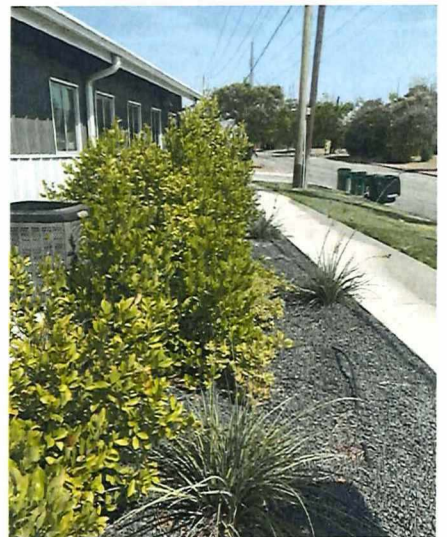
Native Grass and Wildflower Care

Native grass and wildflower areas should be maintained to have a natural look. At the time this document was written, there were none of these areas in these projects. Shall they be developed the following maintenance shall occur:

- Refer to Lady Bird Johnson Wildflower Center resources on how to [Recreate a Prairie](#) and how to [Plant a Wildflower Garden](#);
- During the first year after initial installation, these areas shall be mowed once a month, reseeded in the spring and fall, and weeds controlled by hand and through chemical application as needed; and
- After the first year, these areas shall be mowed once in early spring (leaving clippings with viable seeds) and weeding shall occur monthly.

*City of Taylor responsibility

**Heart of Texas contract unless otherwise noted



Tree and Shrub Care

In general, all maintenance activities shall coincide with low demand periods or to take advantage of special growing characteristics. The following shall be required for all tree and shrub care:

- Stake newly planted trees only when in high traffic areas (adjacent to walkways), high wind areas, if it cannot stand straight on it's own, and if the tree's root ball moves in the soil when the trunk is gently moved back and forth by hand;
- Tree stakes shall be removed within one to two years of installation;
- Maintenance staff shall inspect the tree guys and adjust as needed to maintain tautness and avoid girdling of trees;
- When appropriate, maintenance staff will remove and dispose of guying system;
- All newly planted trees and shrubs should be irrigated for three years;
- Maintenance staff shall inspect all trees and shrubs for hazardous or decaying limbs weekly between the months of March and September and every other week between October and February;
- If hazardous limbs are observed, report to City staff who will call an arborist to address the problem;
- Sucker growth shall be removed to a height of six feet;
- Maintenance staff shall closely monitor and inspect all trees and shrubs during routine maintenance for insect and disease problems;
- If a problem is found, maintenance staff shall treat the area within 24 hours of observing the issue. All damaged or diseased trees (beyond help or treatment) shall be removed and new trees installed as resources are available. Report to staff prior to removal;
- Maintenance staff shall prune trees eight inches in caliper or less twice a year;
- Pruning should not be done prior to a tree or shrub's bloom cycle and should only be done to promote the natural aesthetic, maintain canopy height, and removal of freeze damaged material;
- Tree grates shall be kept free of dirt build up to avoid corrosion;
- Fertilizer applications shall be applied once a year before the growing season; and
- Mulch shall be applied to the base of a tree or shrub twice a year - in the spring and in the fall.



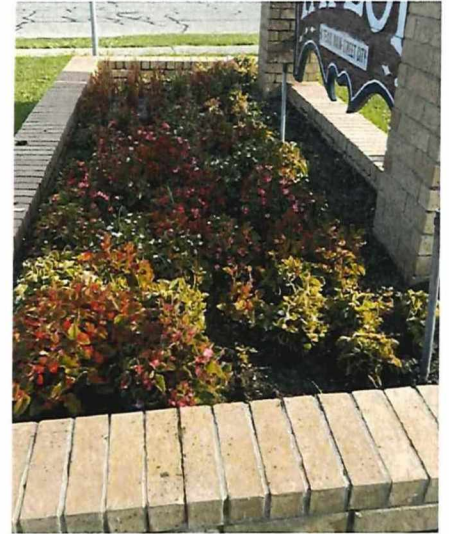
Arborist Specific Tree and Shrub Care

- *Bring an arborist out yearly to assess the condition of trees, provide a diagnosis for potential diseases, and offer recommendations;
- *For trees with a caliper greater than eight inches, have an arborist conduct pruning once a year;
- *Safety pruning is required for all trees and shrubs adjacent to pedestrian areas. Limbs must be maintained to provide a twelve foot clearance over parking areas and a seven foot clearance above walkways.

Planting Bed Care

Planting beds shall be maintained to promote the health, visibility, natural colors and variety of each species. Depending on the facility and landscape design, seasonal color replacement may be necessary. The following maintenance is required for these areas:

- Maintenance staff shall perform general maintenance (pruning, weeding, trimming, etc.) every week between March and September and every other week between October and February;
- Remove and replace dead and damaged plants;
- When pruning, maintain the natural shape of the plant, do not artificially shape plant;
- Groundcovers shall be trimmed to prevent encroachment onto walkways;
- Fertilizer shall be applied every three months or as needed;
- Monitor edging to ensure it is in good shape and mulch is not overflowing;
- Conduct soil tests once a year to help determine when fertilizer is needed. Soils can be sent to the Texas A&M Agrilife Extension service for testing <https://soiltesting.tamu.edu/> (or approved equal);
- Native Grasses, such as Little Bluestem or Gulf Muhly, will need to be sheared to a “flat-top” annually to approximately four to six inches from the ground. This should occur in very early spring just before new growth is set to emerge. That will happen once temperatures begin to warm, so the exact timing may vary based on the year;
- After a few years, divide clumping grasses to keep it growing healthily and prevent the center from dying out;
- Pre-emergent herbicides shall be applied twice a year; and
- Mulch shall be applied twice a year, in the spring and fall.



Annual Care

There are multiple raised planter beds within the 18 High Maintenance Landscape Areas that have annual plantings. These need special attention to maintain their health, visibility, and natural colors after being planted. The following maintenance is required for these areas:

- Follow all guidelines in the Planting Bed Care section;
- Prior annuals shall be pulled up and fresh annuals planted in designated beds two weeks after overnight freezes;
- Remove spent flowers regularly to encourage continuous blooming and prevent seed production; and
- Leggy growth and crowded stems shall be trimmed back to maintain well-shaped plants with adequate airflow.

Mulch and Aggregate

Every planting bed and tree shall have mulch applied in order to help maintain moisture. Aggregate only beds are also seen in a few Landscape Areas and those will also need to be maintained.

*City of Taylor responsibility

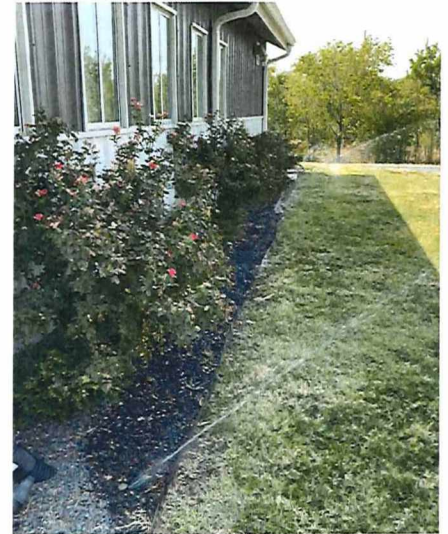
**Heart of Texas contract unless otherwise noted

- Mulch shall be applied twice a year, in the spring and fall;
- Mulch shall be a depth of two inches for planting beds and three inches for trees;
- Match mulch or aggregate to existing mulch (hardwood mulch, lava rock, basalt rock, or river rock), and if there is none apply hardwood mulch;
- Avoid using mulch with large wood chips or bark as it won't retain as much moisture;
- If mulch or aggregate is migrating out of it's bed, rake back into place; and
- If migration is a recurring issue, City staff should consider adding edging to the bed to help keep it in place.

Natural Area Care (Arborist Specific)

Natural areas refer to landscaped areas that are left generally untouched and unmanaged, usually wooded areas, non-programmed, or unplanned and untouched open space. Though there are a few tasks to still follow through with in these areas:

- *Trees shall be inspected on a yearly basis and trimmed as needed for public safety; and
- *All damaged or diseased trees shall be reported to City staff who will remove and replace as resources are available.



Application of Insecticides

Within the High Maintenance Landscape Areas, any application of herbicide or pesticide must be done in compliance with the U.S. Environmental Protection Agency. Special efforts shall be given to the control of fire ants infesting the site. Fire ant infestations shall be treated by maintenance staff when observed during the performance of routine landscape maintenance. After control is accomplished, the ant mounds shall be lowered and tamped to the existing grade.

Irrigation

All irrigation systems within the High Maintenance Landscape Areas shall be serviced and maintained as follows:

- Irrigation system components shall be inspected at a minimum of every two weeks for signs of stress or weakness and identified problems shall be corrected or repaired as necessary;
- System inspection should include running each zone, checking for leaks, and checking the timers;
- Drip irrigation lines shall be underneath the mulch in order to be more effective and to be hidden from the eye; and
- Maintenance staff shall check the control valve area during routine maintenance for the presence of beehives. Should a beehive be found, maintenance shall inform the appropriate staff member immediately. The park manager shall coordinate with the appropriate contractor to relocate the hive.

*City of Taylor responsibility

**Heart of Texas contract unless otherwise noted

2.2. Maintenance Schedule

	 WINTER			 SPRING			 SUMMER			 FALL		
	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
Pruning/Trimming												
Cut Back Clumping Grasses												
Mowing/Edging Turf												
Pruning/Trimming Annuals and Perennials												
Spray												
Plant Fertilizer												
Tree Fertilizer												
Turf Fertilizer												
Pre-emergent Herbicide												
Planting												
Annuals												
Reseed/Sod Turf												
Mulching												
Application												
Weed Control												
Weeding												
Irrigation												
Inspection												
Native/Wildflower Care												
Seeding												
Mowing (first year)												
Mowing (post year-one)												
Other												
Turf Aeration												
Tree Limb Inspection												
Soil Testing												

Reference this schedule for times of year to perform the tasks described in the Maintenance Strategies. Please note that some years may be warmer or cooler than average so these times may need to be adjusted with best judgment.

Figure 4 Maintenance Schedule

2.3. Maintenance Maps

How to Use the Maintenance Maps

Each of the 18 High Maintenance Landscape Areas has a Planting Zone map associated with it. These maps show the location and square footage of some of the basic planting features:

-  Turf Care
-  Tree and Shrub Care
-  Planting Bed Care
-  Annual Care
-  Natural Area Care

Maintenance staff shall refer to these planting areas in the map to know what to expect, then refer to [2.1. Maintenance Strategies](#) to learn how to care for those areas. It should also be noted that some of the strategies aren't mapped, including Mulch and Aggregate, Irrigation, General Maintenance, and Application of Insecticides, but as listed on the bid tab, other areas of the guidelines are expected to be conducted in each Landscape Area.

Also note that at the time of this document, Native Grass and Wildflower areas are not yet installed but are desired in replacement of turf in some areas. Should these areas be incorporated, refer to the Native Grass and Wildflower Care subsection for installation and maintenance strategies.



Figure 5: Skate Park Planting Zones



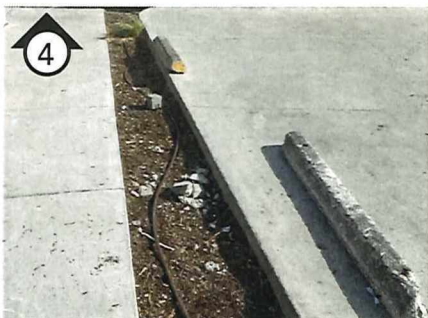
Trim planting beds adjacent to walkways.



Planting in front of signage should be kept low enough to avoid obstruction of the sign's text.



Litter pickup is one of the most important aspects of keeping attractive landscapes.



Narrow planting beds in high traffic areas may need to be maintained by hand.



Graffiti should be reported to the City.



Figure 6: Heritage Square Planting Zones



Trim planting beds adjacent to walkways.



Ensure plant ID signs are identifying the correct plant and are in good condition.



Ensure each tree is irrigated for the first three years to avoid death or poor health.



Tree grates are utilized in the plaza space behind the stage.



Refresh planting beds that have died back.



Drip irrigation lines should be underneath mulch to be most effective.

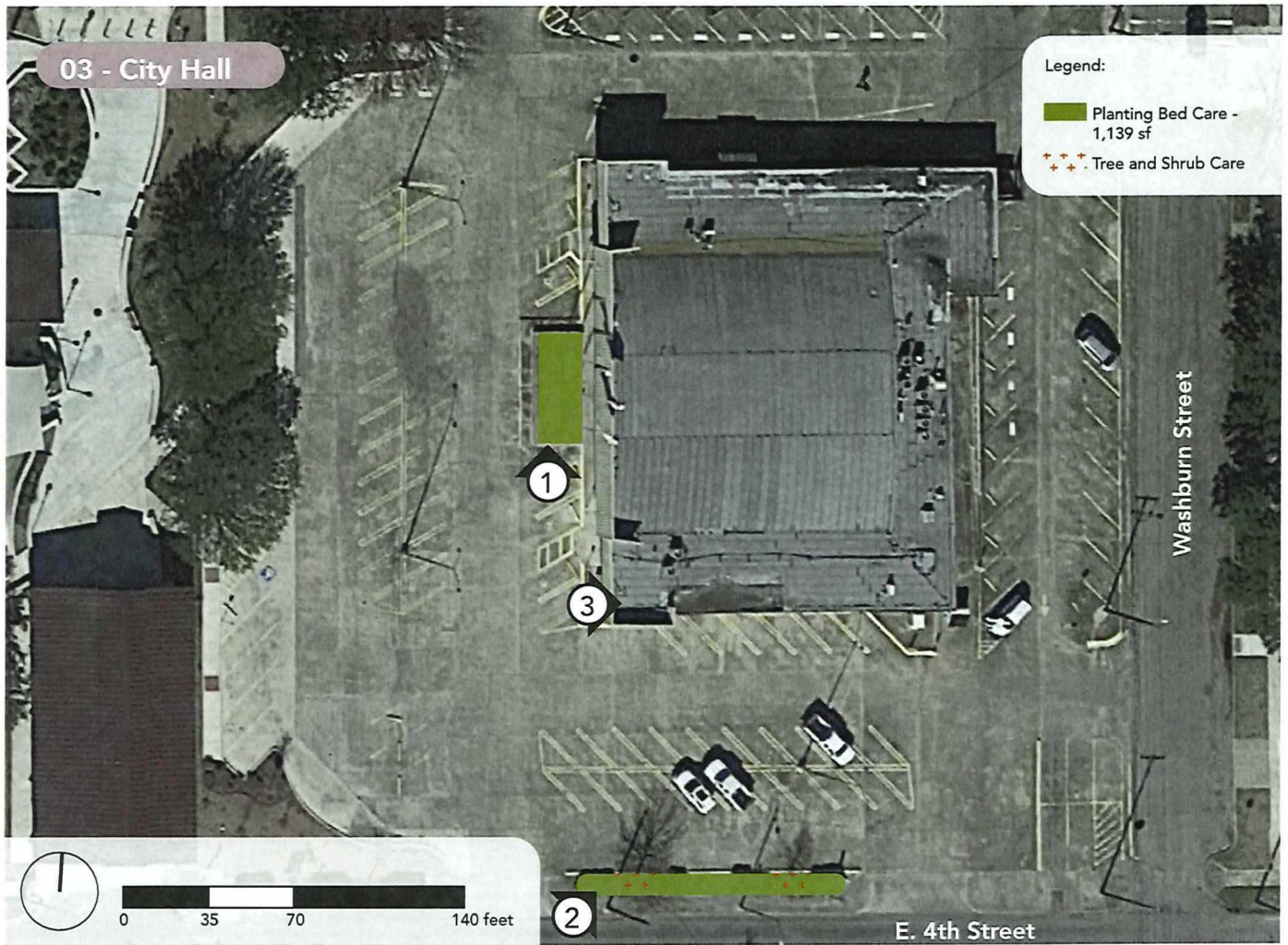


Figure 7: City Hall Planting Zones



Refresh annuals that have died back.



Weed planting beds along E. 4th Street.



Ensure aggregates are in their proper bed and consider edging if migration continue.

***Under construction; areas are traced from the proposed plan. See Appendices.**

[illegible]

New planting beds will need to follow all the guidelines in the Planting Bed Care section.

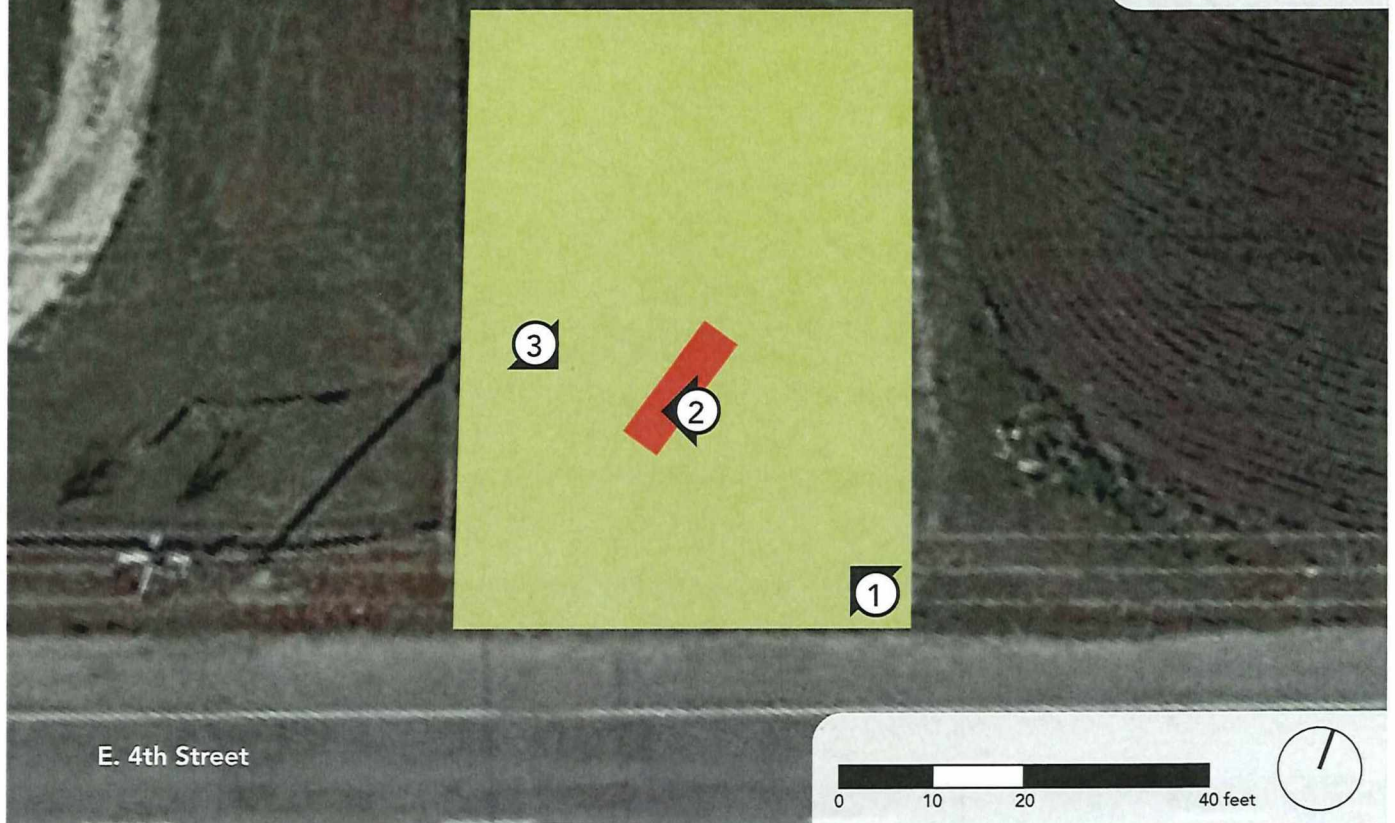
05 - Welcome Sign E

*Maintenance staff is only responsible for area inside of planter bed.

Legend:

■ Turf Care

■ Annual Care - 67 sf



E. 4th Street

Figure 9: Welcome Sign E. Planting Zones



Given the slope, consider larger plants to ensure they'll be seen from the road.



Remove and replace plants that have been damaged or have died back.



Check that irrigation is working properly on a biweekly basis.



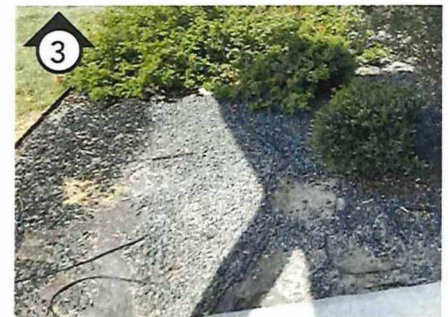
Figure 10: Dickey Givens Center Planting Zones



Keep turf mowed and edged.



Trim planting beds adjacent to walkways.



Drip irrigation lines should be underneath aggregate to be most effective.



Ensure spray heads are rotating by observing usage every two weeks.

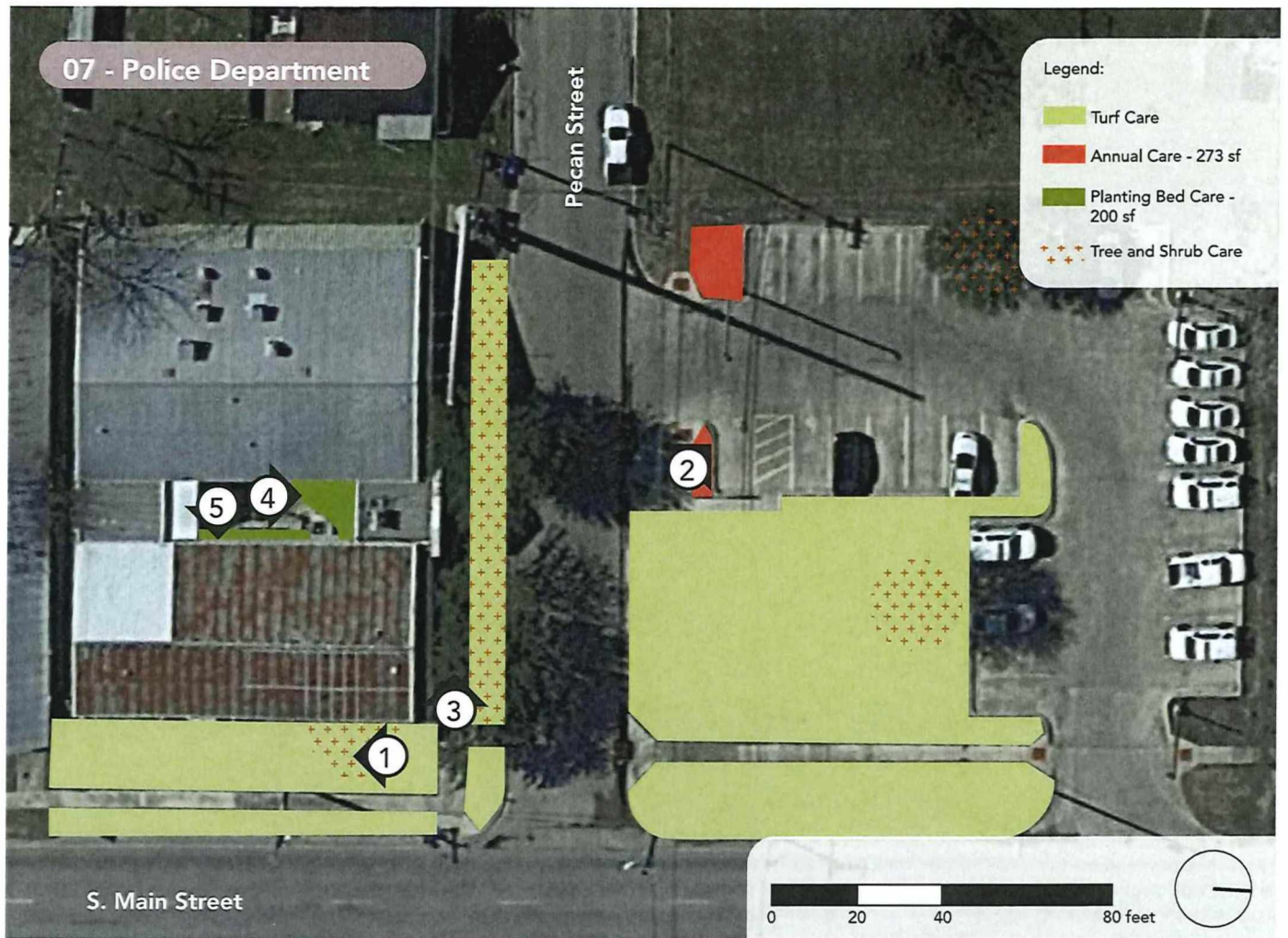


Figure 11: Police Department Planting Zones



Prune trees only after their natural bloom cycle and only for necessity and structural integrity.



Remove and replace plants that have been damaged or have died back.



Ensure aggregates are in their proper bed and consider edging if migration occurs.



Trim planting beds adjacent to walkways.



When pruning, maintain the natural shape of the plant.

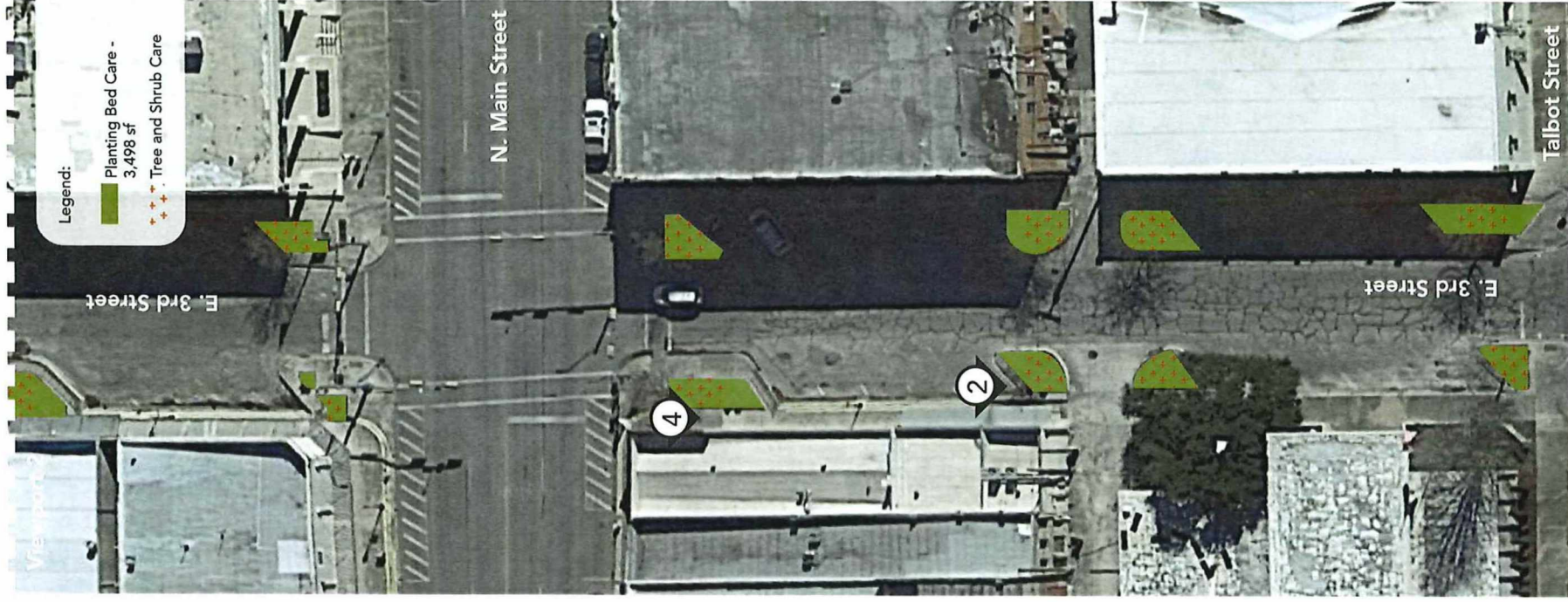
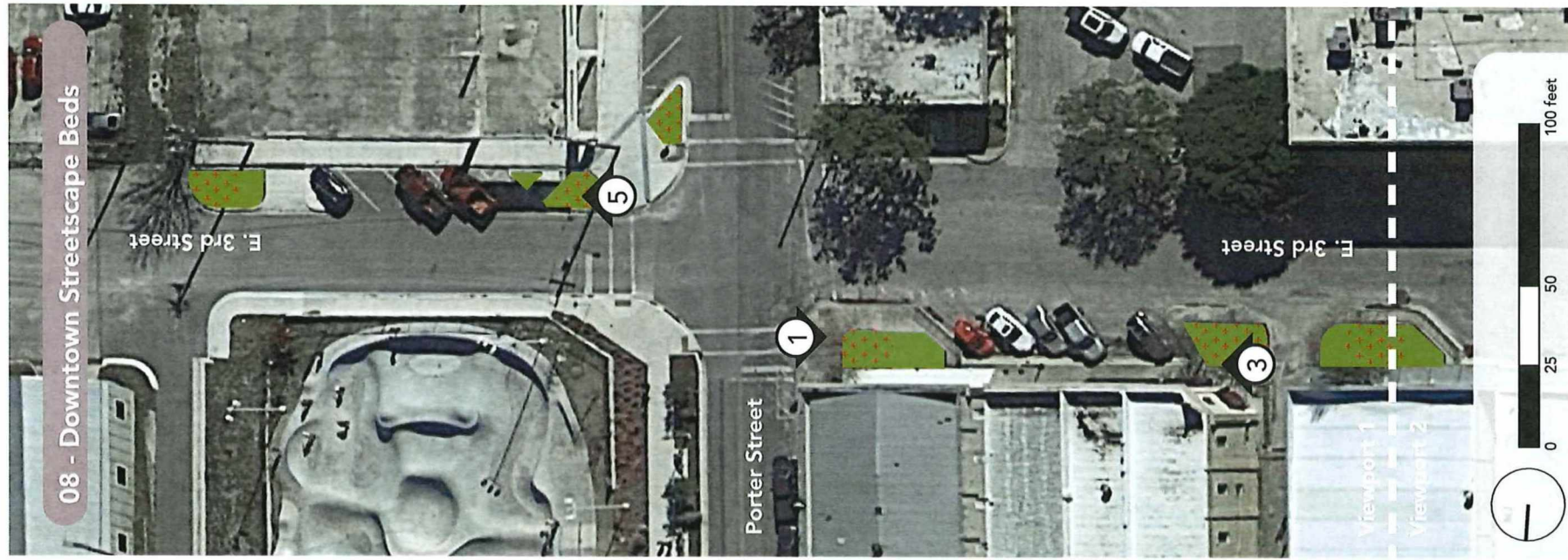


Figure 12: Downtown Streetscape Beds Planting Zones

28 | Recommendations



Ensure tree branches are pruned to a proper clearance above walkways.



Remove spent blooms on annuals to encourage new growth.



Trim planting beds adjacent to walkways.



Keep drainage channels clear of debris.



Check that irrigation is working properly on a biweekly basis.



Figure 13: Municipal Court Planting Zones



Refresh annuals that have died back.



Keep turf mowed and edged properly.



Figure 14: Fire Department Planting Zones



Ensure edging is intact and that mulch is not overflowing.



Ensure quarterly that lights are working properly.



Hire an arborist to evaluate tree health and give recommendations.



Figure 15: Library Planting Zones



Cut back native grasses to just a few inches in early spring.



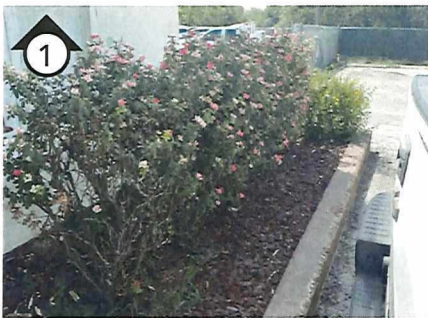
Birdbath and feeder outside large library windows.



Keep drainage channels clear of debris.



Figure 16: Public Works Planting Zones



Prune shrubs only after their natural blooming cycle.



Refresh planting beds that have died back.



Keep drainage channels clear of debris.



Figure 17: Liberty Gardens Planting Zones



Ensure tree branches are pruned to a proper clearance above walkways.



Trim native grasses to just a few inches in early spring.



Trim planting beds adjacent to walkways.



Figure 18: Gateway Sign Planting Zones



Drip irrigation lines should be underneath mulch to be most effective.



Trim native grasses to just a few inches in early spring.



Irrigation boxes shall be checked for beehives, and a beekeeper should be hired to relocate any that are found.



Inspect for and report problems with signage to the City.



Ensure aggregate are in their proper bed.



Figure 19: Welcome Sign W. Planting Zones



Planting in front of signage should be kept low enough to not cover the sign's text.



Remove and replace plants that have been damaged or have died back.



Check that irrigation is working properly on a biweekly basis.



Figure 20: Percussion Park Planting Zones



Ensure aggregate are in their proper bed.



Ensure each tree is irrigated for the first three years to avoid death or poor health.

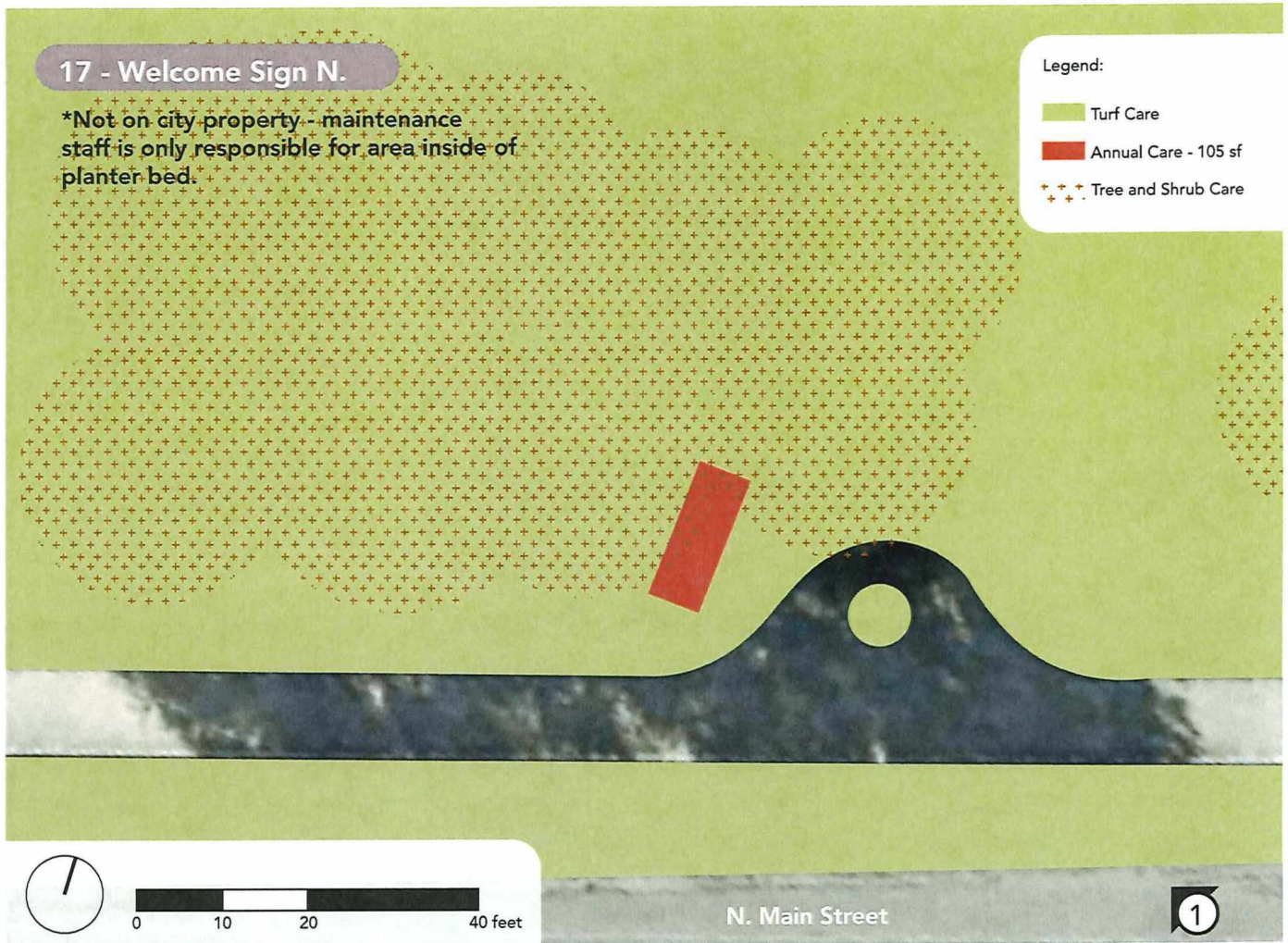


Figure 21: Welcome Sign N. Planting Zones



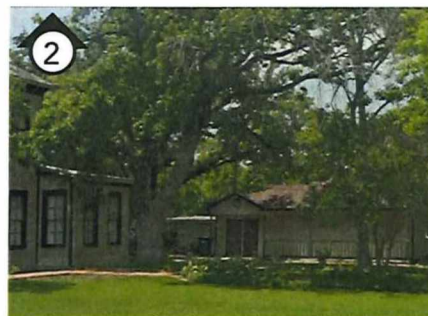
Remove and replace plants that have been damaged or have died back.



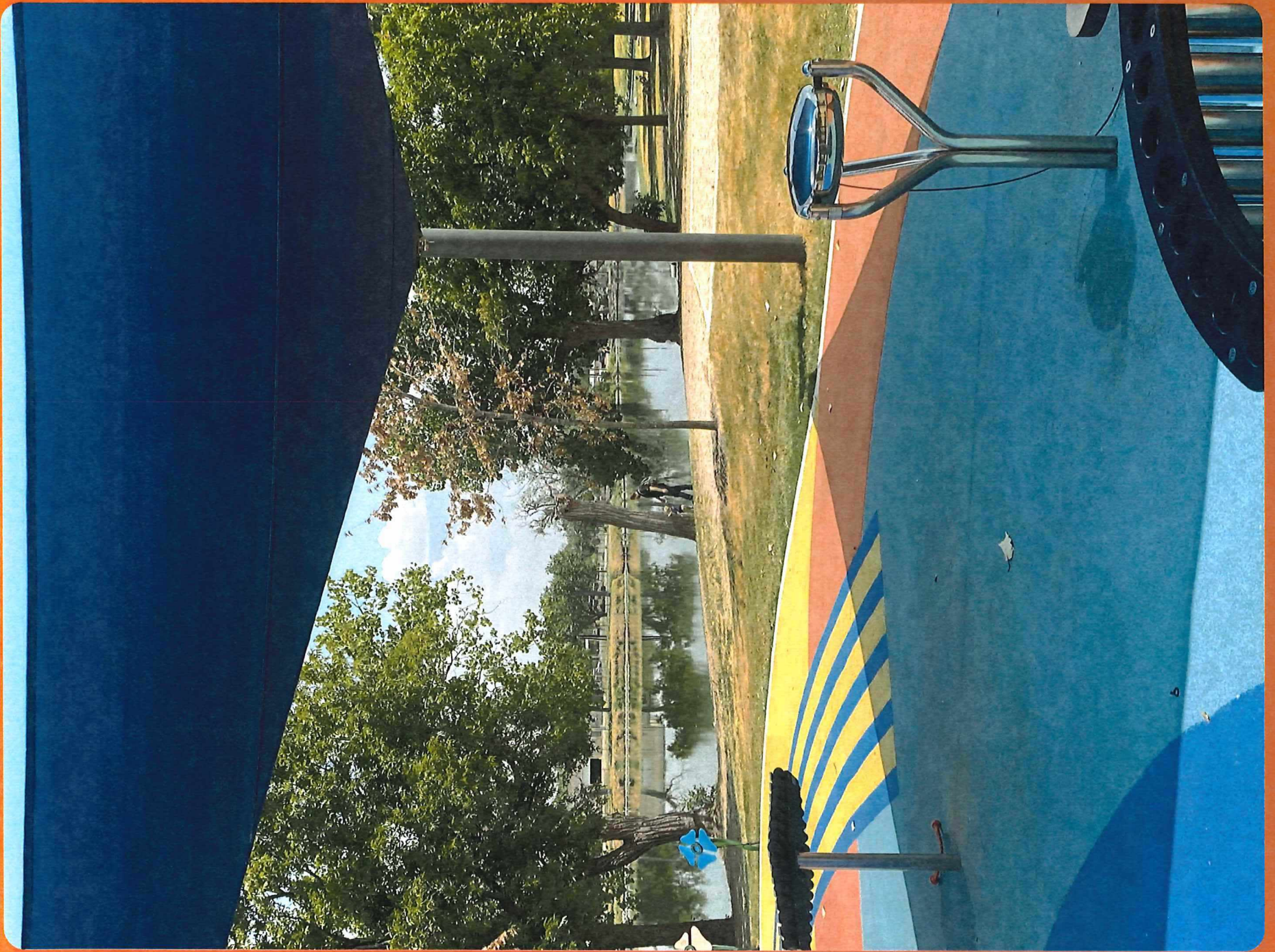
Figure 22: Moody House Museum Planting Zones



Keep turf mowed and edged properly.



Ensure tree branches are pruned to a proper clearance above walkways.



3

Appendices

- 3.1. Site Plans
- 3.2. Site Visit Checklists

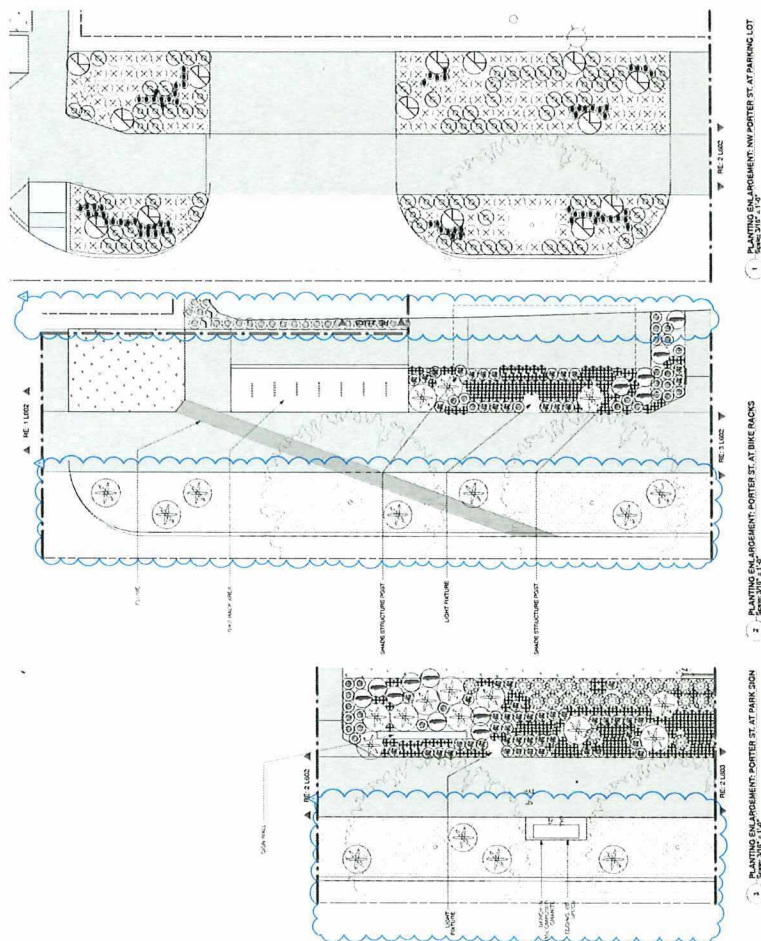
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CITY OF TAYLOR
PIERCE PARK
200 EAST FOURTH STREET
TAYLOR, MI 48180-3000



14 SEP 2016	DATE	REVISED
ORIGINAL REUSE WITH CONSTRUCTION DOCUMENTS 27 AUG 2016		REUSE HODG
PROJECT NUMBER		
IN BY		
TITLE		
PLANTING PLAN ENLARGEMENTS		

L602



1 PLANTING ENLARGEMENT: NW PORTER ST. AT PARKING LOT
Scale: 3/16" = 1'-0"

PLANTING ENLARGEMENT, PORTER ST. AT BIKE RACKS
Scale: 1/16" = 1'-0"

3 PLANTING ENLARGEMENT: PORTER ST. AT PARK CON
Gravel: 3/16" - 1/4"

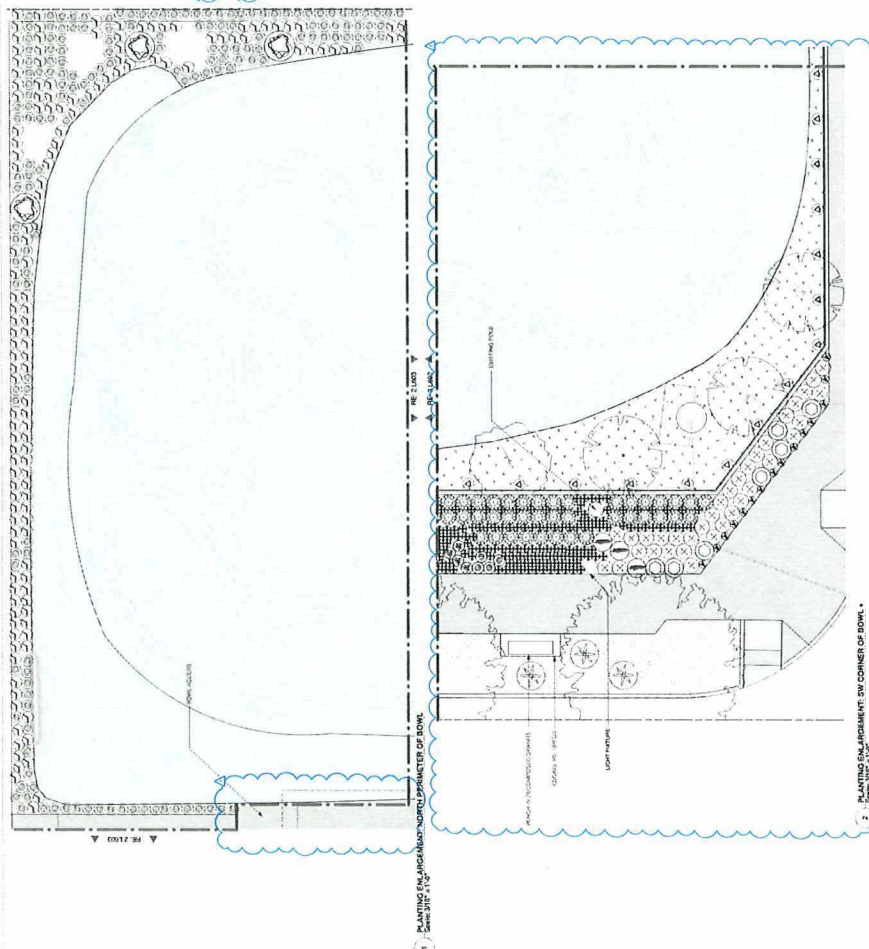
PLANTING SCHEDULE - TREES		
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CITY OF TAYLOR
PIERCE PARK
200 EAST FOURTH STREET



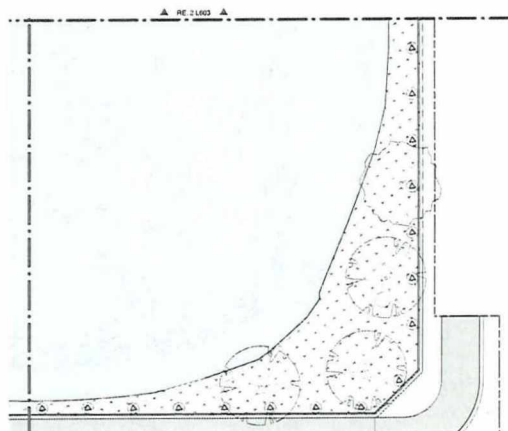
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PROJECT PUBLIC HEARING		14-347	
PROJECT PUBLIC MEETING		14-347	
PROJECT PUBLIC FORUM			

L603



2 PLANTING ENLARGEMENT: SW CORNER OF BOWL •
Gravel: 10.18' x 17.26'

01 - Skatepark Plans (continued)



1 PLANTING ENLARGEMENT, SE CORNER OF BOWL
Scale: 3/16" = 1'-0"

PLANTING SCHEDULE - TREES		
SEE LIST FOR COMPLETE SCHEDULE		
KEY	SYMBOL	DESCRIPTION
T01		LIVE OAK Quercus imbricaria
T02		CHINQUAPIN OAK Quercus muhlenbergii
T03		MOUNTAIN LAUREL Laurel laevis
PLANTING SCHEDULE - PLANTS		
KEY	SYMBOL	DESCRIPTION
P01		DWARF BROOMRAPE Corchorus setosus 4' x 2' Tree
P02		COMMERCIAL PLANTING See Planting Plan 2 for details
P03		BLUEBERRY SHRUB Vaccinium corymbosum
P04		DWARF NANNYBERRY Hamamelis virginica
P05		RED YUCCA Yucca filamentosa
P06		LITTLE BLUESTEM Sporobolus vaginatus
P07		LITTLE BLUESTEM Sporobolus vaginatus
P08		PINE TREE Pinus strobus
P09		HOLLY SHRUB Ilex opaca
P10		GARDENIA Gardenia jasminoides
P11		HEBE SHRUB Hebe x exoniensis
P12		HEBE SHRUB Hebe x exoniensis
P13		HEBE SHRUB Hebe x exoniensis
P14		HEBE SHRUB Hebe x exoniensis
P15		HEBE SHRUB Hebe x exoniensis
P16		HEBE SHRUB Hebe x exoniensis
P17		HEBE SHRUB Hebe x exoniensis
P18		HEBE SHRUB Hebe x exoniensis
P19		HEBE SHRUB Hebe x exoniensis
P20		HEBE SHRUB Hebe x exoniensis
MISCELLANEOUS LANDSCAPE		
KEY	SYMBOL	DESCRIPTION
M01		MISC. SHRUB
M02		PLANT SHRUB For landscape purposes only
M03		ROOT BARRIER

**WORD
+ CARR**
DESIGN GROUP

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WORDANDCARR.COM

**CITY OF TAYLOR
PIERCE PARK**
100 EAST FOURTH STREET
TAYLOR, TX 76784

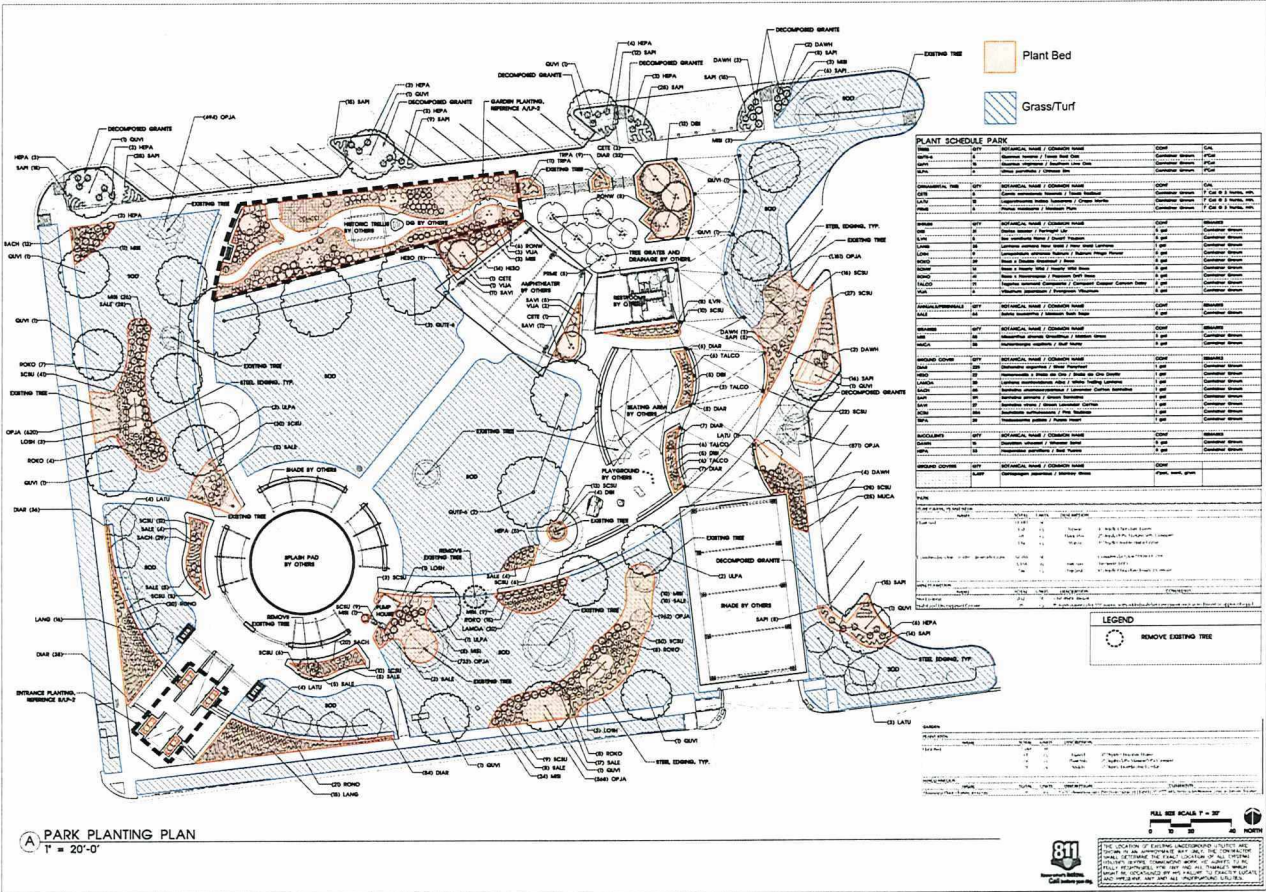


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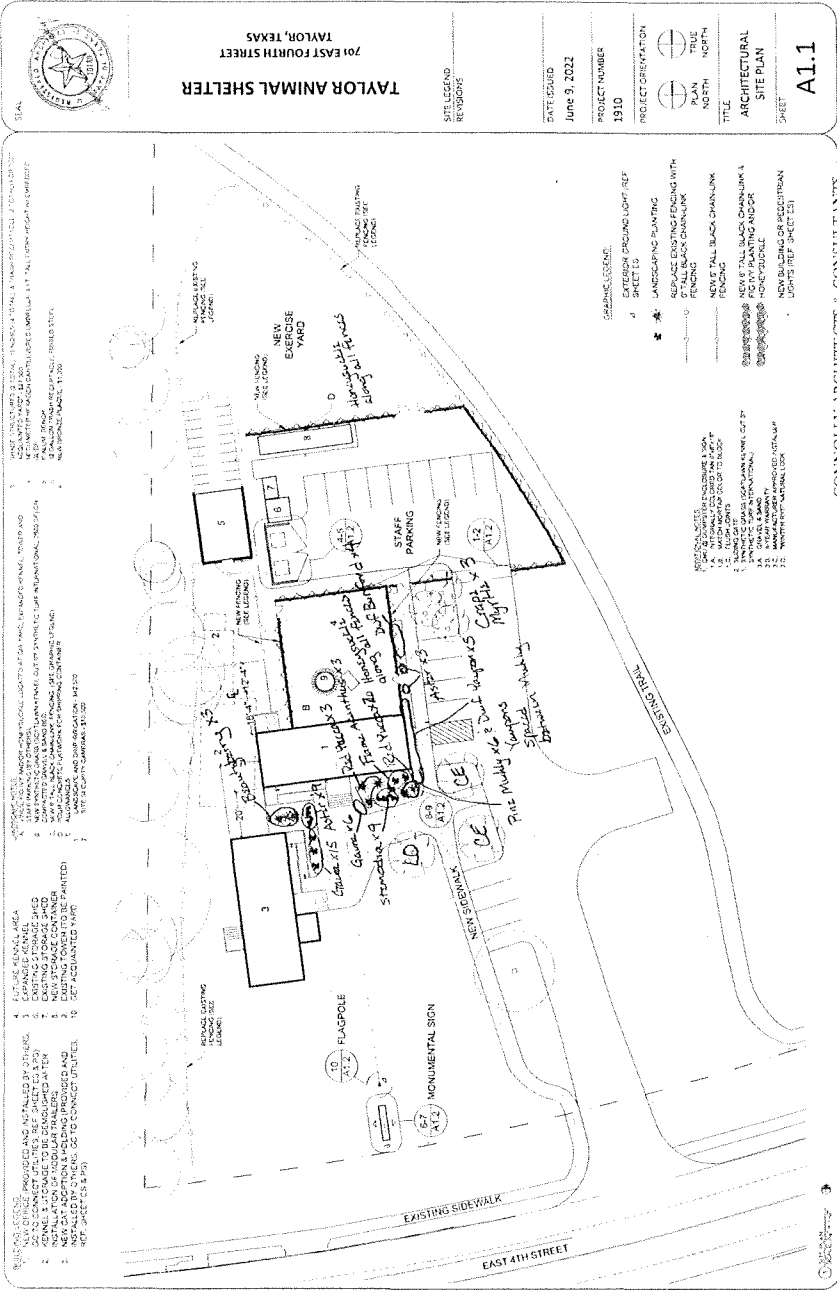
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ENLARGEMENTS

SHEET NUMBER
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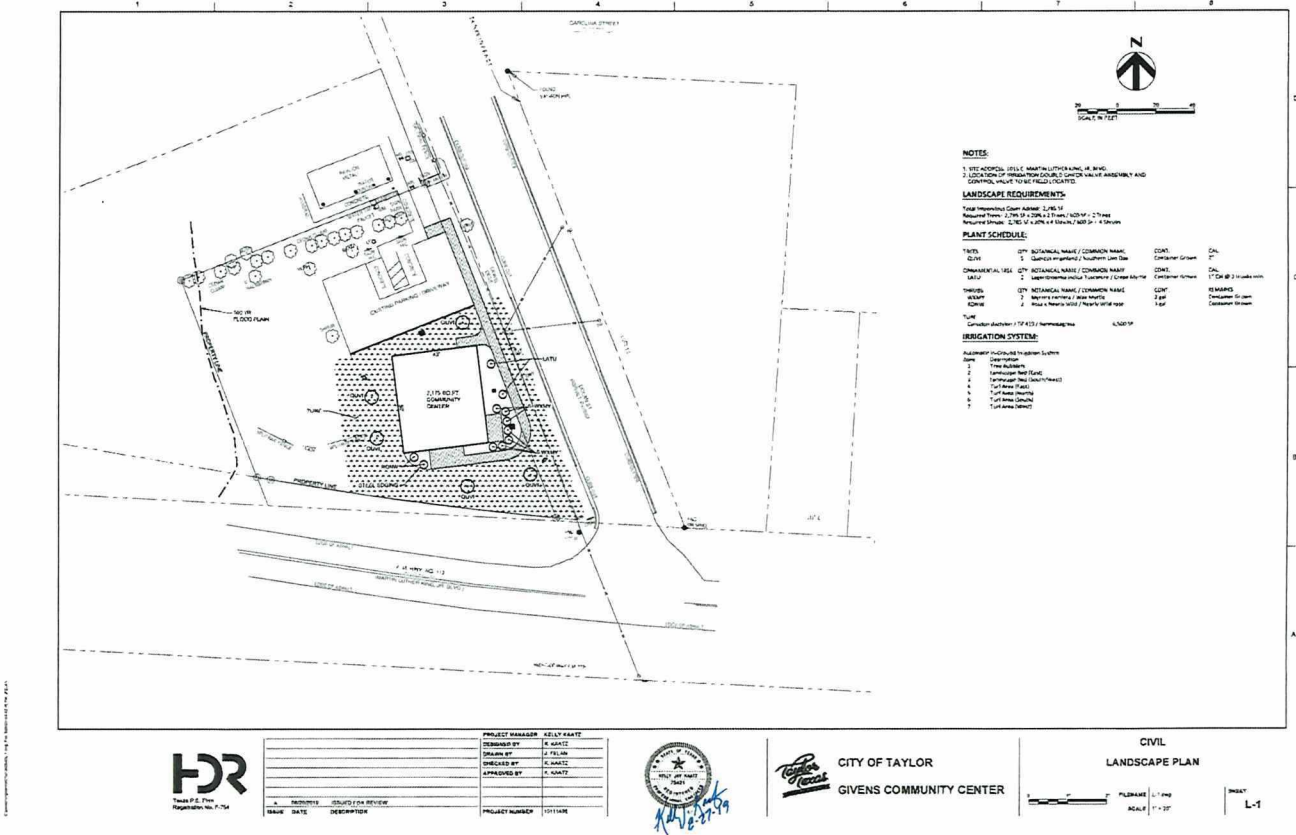
02 - Heritage Park Plans



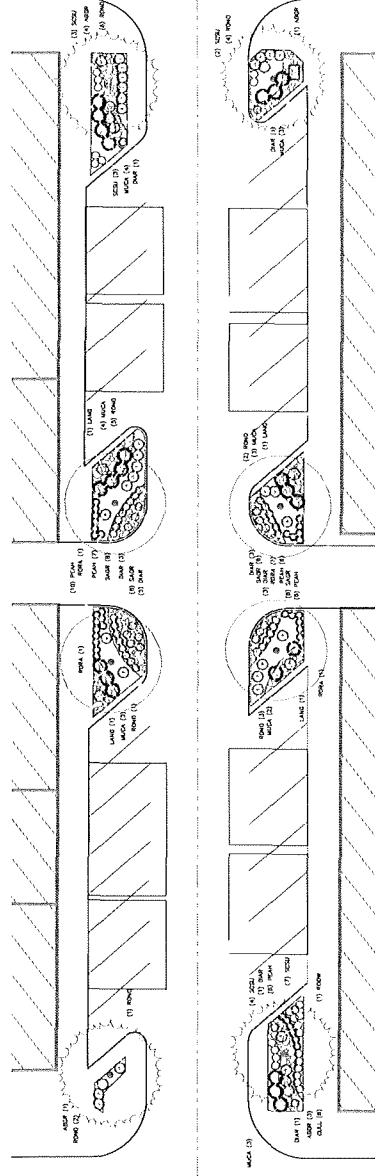
04 - Animal Shelter



06 - Dickey Givens Center Plans

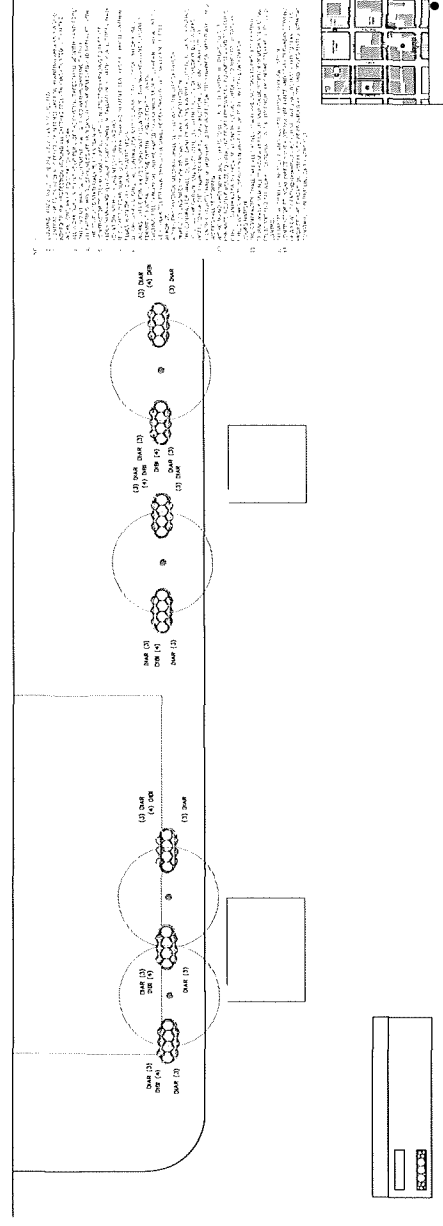


08 - Downtown Streetscape Beds



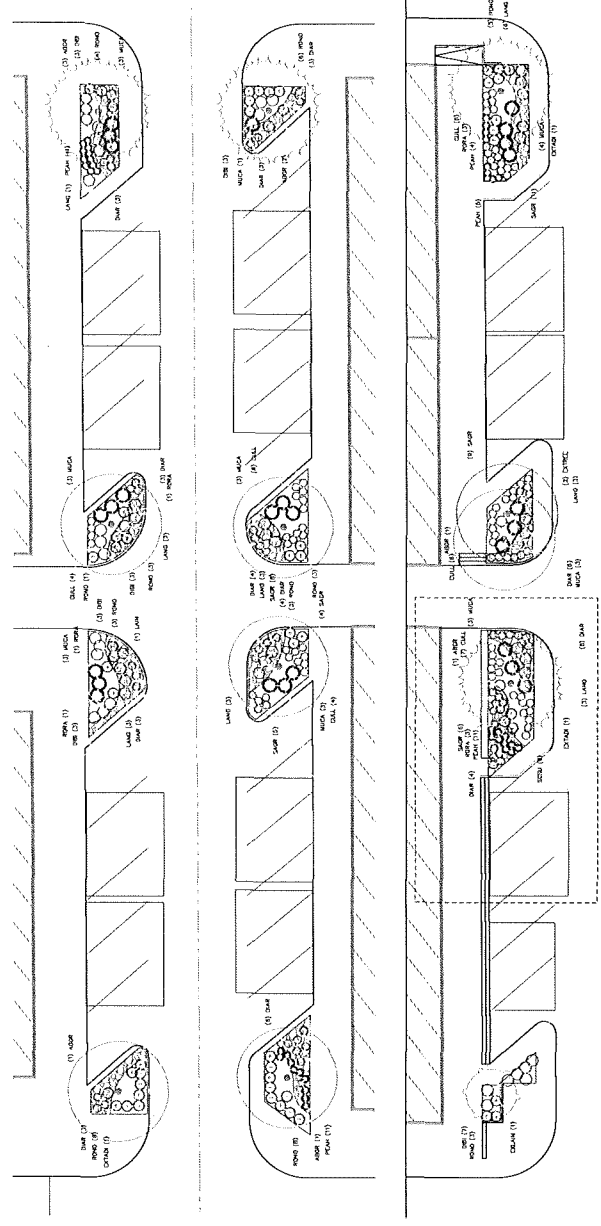
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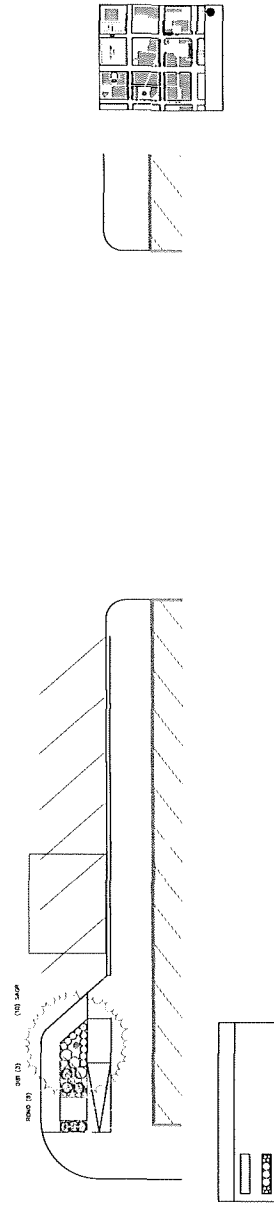
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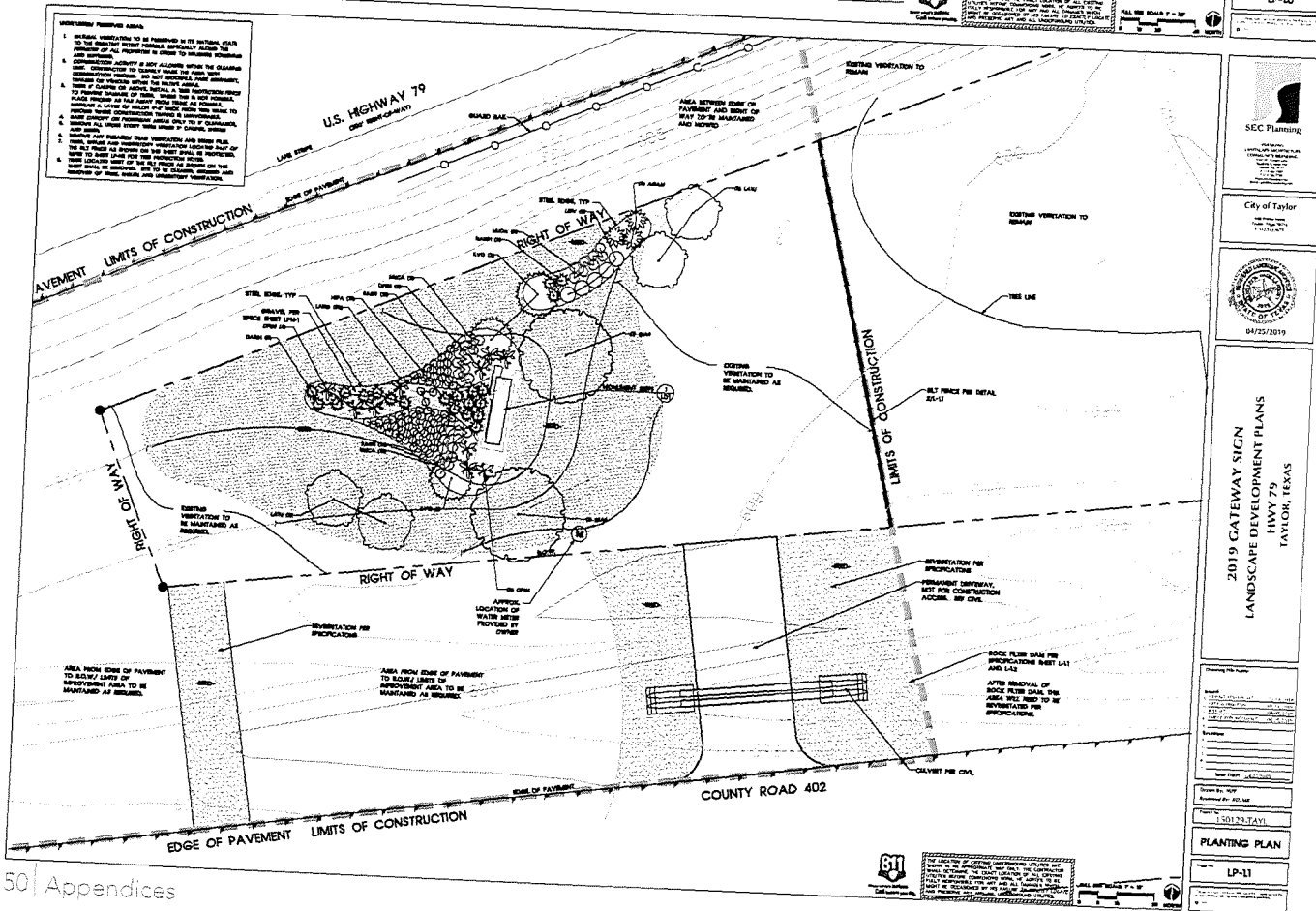
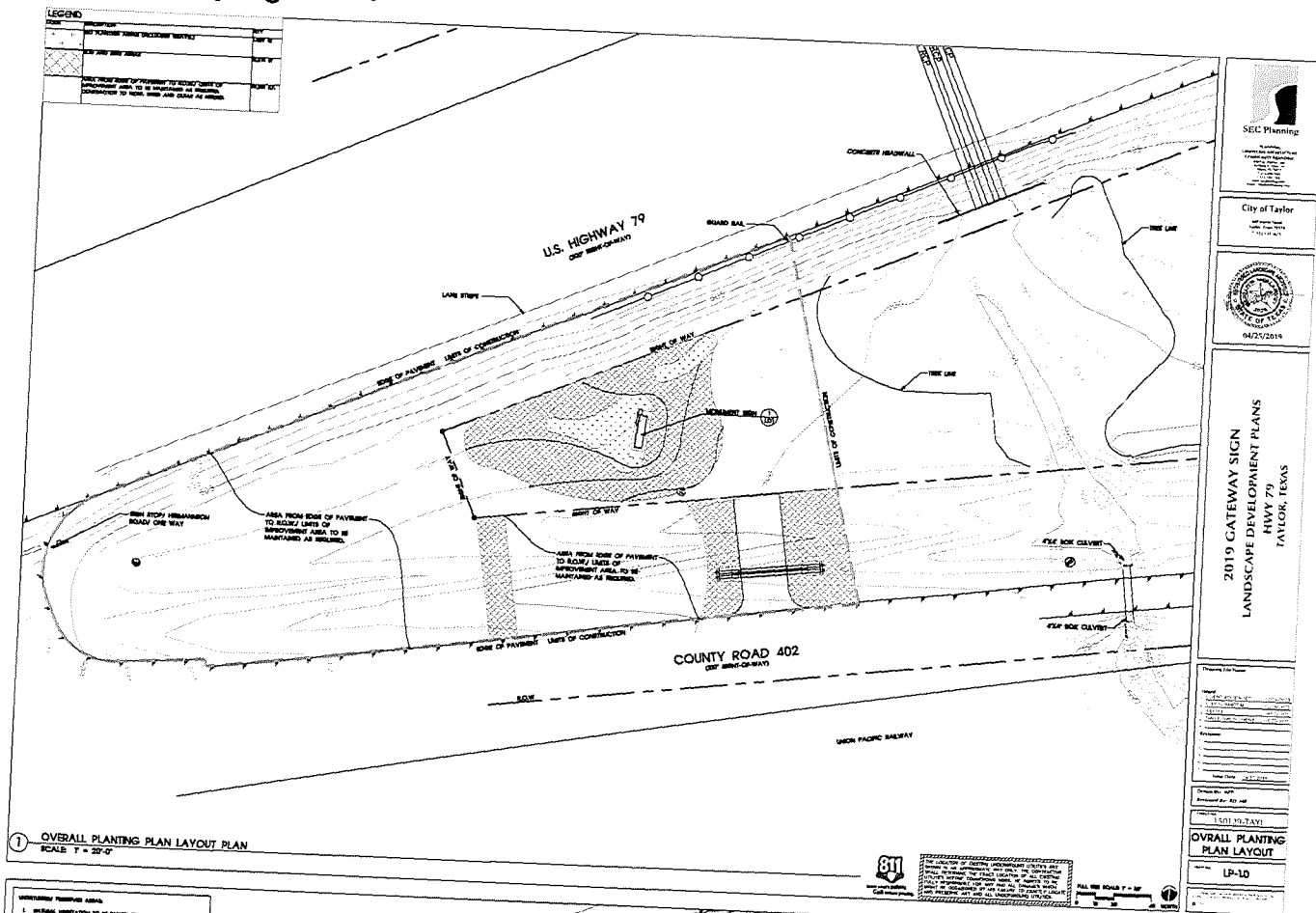


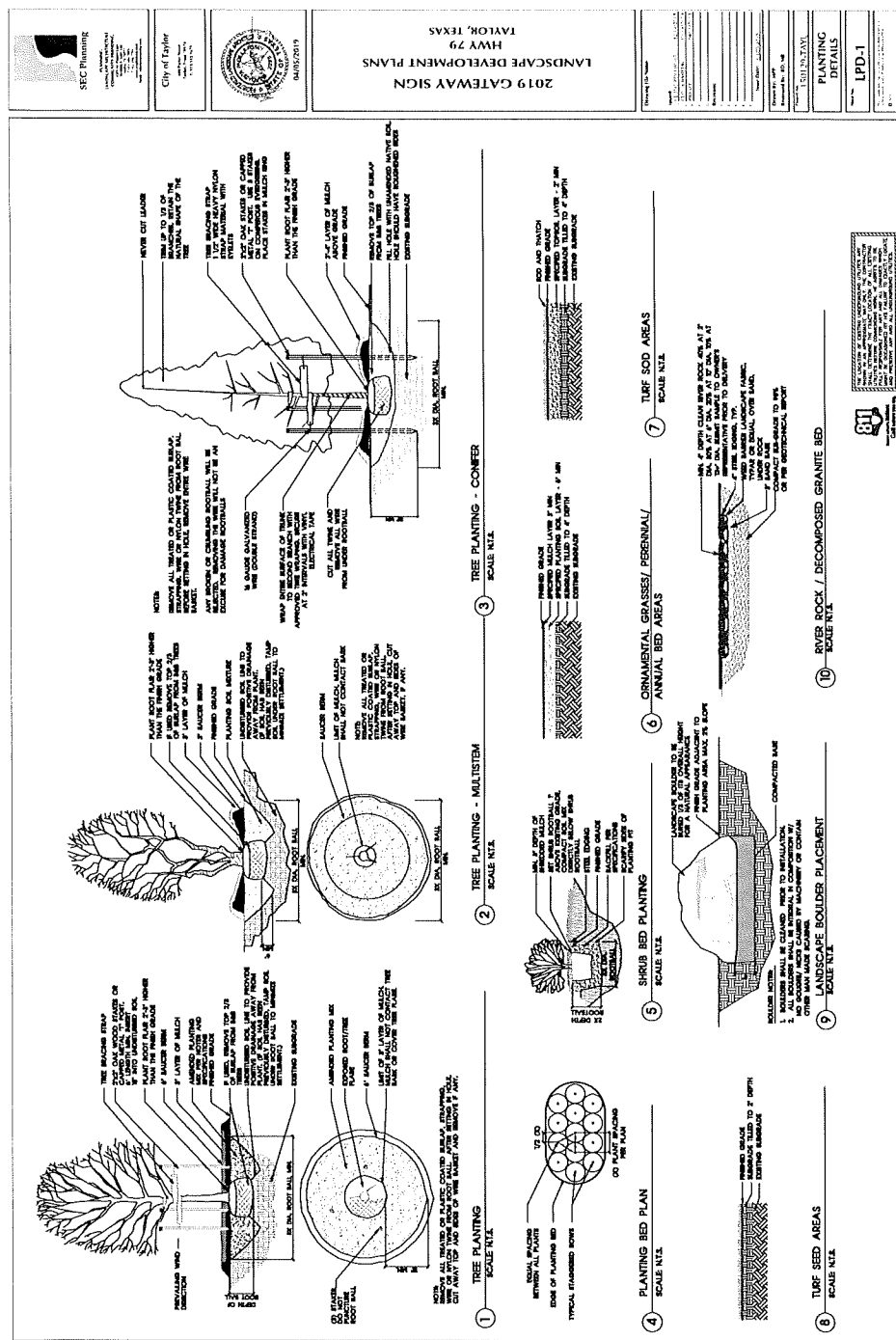
PLANTING PLAN

LP-2



14 - Gateway Sign Plans





52 | Appendices



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3.2. Site Visit Checklists

Combined Checklist

Site Name: **Combined Parks**
 Observation Date: 8/24/2023

Blue indicates not in anticipated Landscape O&M scope

	01-Skate Park	02-Heritage Square	03-City Hall	04-Animal Shelter	05-Welcome Sign East	06-Dickey Given Center	07-Police Department	08-Downtown Streetscape Beds	09-Municipal Court	10-Fire Department	11-Library	12-Public Works	13-Liberty Gardens	14-Gateway Sign	15-Welcome Sign West	16-Percussion Park	17-Taylor ISD Welcome Sign
Planting	Shade Trees	x	x	x		x	x	x		x	x		x	x		x	
	Ornamental Trees	x	x			x	x	x		x			x	x		x	
	Turf (mow)	x	x		x	x	x		x	x	x			x	x	x	
	Seed Mix (mow)											x					
	Shrub Hedges		x			x	x	x		x	x	x	x	x			
	Native Grasses in Beds	x	x			x		x			x		x	x		x	
	Perennials in Beds	x	x	x		x		x				x	x			x	
	Groundcover in Beds	x	x	x				x									
	Annual Beds			x	x		x		x				x		x		
	Planting Containers/ Pots											x					
Mulch/DG	Accent Planting		x	x		x					x			x		x	
	Tree Grates		x														
	Hardwood Mulch	x	x	x		x		x		x	x		x	x			
	Aggregate Mulch			x		x	x	x	x		x	x		x		x	
Miscellaneous	Decomposed Granite Path		x										x				
	Landscape Boulders						x					x		x		x	
	Limestone Block						x										
	Root Barrier	x															
	Dry Stack Precast Concrete Planter Walls			x							x						
	Brick and Mortar Planter Walls			x					x						x		
	Plan ID Signs		x														
	Rat Bait Boxes						x				x						
	Bird Bath and Feeder										x						
	Flagstone Step Pads										x						
Edging	Shovel Cut	x				x				x				x			
	Steel Edging			x		x		x		x	x		x	x		x	
	Raised Planter		x	x	x												
	Raised Concrete Curb							x									
Drainage	Downspout Blocks		x				x			x	x						
	Drainage Swale - Turf	x										x					
	Drainage Swale - Rock																
	Drain Inlet Grates	x														x	
	Curb Cut Drainage w/ Metal Cover							x									
	Concrete Flume											x	x				
Accessories	Tree Stakes		x					x			x			x			
	Trashcans	x	x	x			x	x			x					x	
	Benches	x	x	x							x		x			x	
	Signage	x	x	x	x				x				x	x			
	Bike Racks		x								x						
	Bollard		x														
	Dog Waste Bag Dispenser		x														
	Sign Lights	x	x		x				x				x	x			
	Tree Lights	x	x										x				
	Dumpster			x					x								
	Lighting Controller												x				
	Wireless Router	x															
Irrigation	Wired Irrigation Controller				x	x			x					x	x		
	Battery Irrigation Valves			x				x									
	Spray Irrigation		x		x	x	x		x	x	x		x		x		
	Drip Irrigation	x	x	x		x		x						x		x	
	Tree Bubblers	x	x	x				x		x	x			x		x	
	Hose Bib						x										

01 - Skatepark

Site Name: **Skatepark**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak
	Ornamental Trees	x	mountain laurel
	Turf (mow)	x	weed wack
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds	x	little bluestem, etc.
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds		
	Planting Containers/ Pots		
	dead plant areas	x	
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	graffitti	x	
Edging	root barrier	x	at concrete edge
	Shovel Cut	x	mulch at tree
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage			
	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf	x	w/ cone flume
	Drainage Swale - Rock inlet cover	x	loose
Accessories			
	Tree Stakes		
	Trashcans	x	at concrete edge
	Benches	x	
	Signage	x	monument and interpretive
	Bike Racks		
	Bollard		
	sign lights	x	
Irrigation	tree lights	x	w/ outlet; some broken
	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	some exposed
	tree bubbler	x	
	wireless router	x	box open

02 - Heritage Square

Site Name: **Heritage Square**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak
	Ornamental Trees	x	crepe myrtle, mtn laurel
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	roses, etc.
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds		
	Planting Containers/ Pots		
	accent planting	x	red yucca
Mulch/DG	tree grates	x	
	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path	x	
	Safety Surface Mulch		
Miscellaneous			
	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	plant ID signs	x	some plants have died out so signs are incorrect
	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging	x	
Drainage	Other Edging		
	Downspout Blocks	x	
	French Drain		
Accessories	Drainage Swale - Turf		
	Drainage Swale - Rock		
	Tree Stakes	x	
	Trashcans	x	7
	Benches		
	Signage	x	directory; park name
Irrigation	Bike Racks	x	
	Bollard	x	
	dog waste	x	1
	tree lights	x	some busted
	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation	x	above mulch
	tree bubbler	x	

03 - City Hall

Site Name: **City Hall**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	pride of barbados
	Native Grasses in Beds		
	Perennials in Beds	x	
	Groundcover in Beds	x	
	Annual Beds	x	dead
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	landing dock; planter - lava rock; decorative @ sign
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls	x	at 4th Street
	Brick and Mortar Planter Walls	x	built into building and w/ lava rock
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging	x	@ 4th Street
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	sand bags @ curb	x	could mean they have a flooding issue
Accessories	Tree Stakes		
	Trashcans	x	2
	Benches	x	2
	Signage	x	
	Bike Racks		
	Bollard		
	dumpster	x	
	battery valves	x	at 4th Street
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves	x	
	Spray Irrigation		not sure if there is irrigation in front planters
	Drip Irrigation	x	at 4th Street
	tree bubblers	x	

05 - Welcome Sign E

Site Name: **Welcome Sign E**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	cant really see bc elevating from the road; dead
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
	no mulch	x	
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging	x	raised planter
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage	x	
	Bike Racks		
	Bollard		
	sign lighting	x	
Irrigation	Wired Irrigation Controler	x	rainbird
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

06 - Dickey Givens Center

Site Name: **Dickey Givens Center**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	rose, etc.
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
Mulch/DG	accent planting	x	red yucca
	Hardwood Mulch	x	tree rings
	Aggregate Mulch	x	basalt
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous			
	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging			
	Shovel Cut	x	at tree mulch rings
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage			
	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories			
	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation			
	Wired Irrigation Controller	x	inside?
	Battery Irrigation Valves		
	Spray Irrigation	x	at least one is busted and not rotating
	Drip Irrigation	x	

07 - Police Department

Site Name: **Police Department**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	
	Ornamental Trees	x	
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	in parking lot; new; no mulch
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	small river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block	x	used as bollards
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	rat bait	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging	x	sidewalk/curb
	Other Edging		
Drainage	Downspout Blocks	x	
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans	x	7 city trashcans
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	Hose bib	x	

08 - Downtown Streetscape Beds

Site Name: **Downtown Streetscape Beds**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	bald cypress, red oak, cedar elm
	Ornamental Trees	x	crepe myrtle
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	rose
	Native Grasses in Beds	x	
	Perennials in Beds	x	salvio greggio; roses
	Groundcover in Beds	x	some dead/trampled on
	Annual Beds		
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging	x	concrete curb - raised
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	box drainage w/ metal top	x	who cleans these out?
Accessories	Tree Stakes	x	
	Trashcans	x	1 (may not be a city owned bin)
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves	x	
	Spray Irrigation		
	Drip Irrigation	x	
	tree bubbler	x	

09 - Municipal Court

Site Name: **Municipal Court**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	river rock in planters
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
	steel pipe	x	steel wheel stop in parking lot
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage	x	monument sign w/ embedded light
	Bike Racks		
	Bollard		
	sign light	x	
	dumpster	x	
Irrigation	Wired Irrigation Controler	x	inside?
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

10 - Fire Department

Site Name: **Fire Department**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	pecan, bald cypress knees cut
	Ornamental Trees	x	citrus?
	Turf (mow)	x	no irrigation at department? Staff take care of mowing and sprinkler heads
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut	x	at trees
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks	x	
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
	flag pole lighting	x	
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	tree bubbler	x	for red oak on Elliot St.

11 - Library

Site Name: **Library**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	chinese pistachio
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds	x	
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent planting	x	red yucca
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls	x	
	Brick and Mortar Planter Walls		
	flagstone	x	
	rat box	x	
	bird bath + feeder	x	
Edging	Shovel Cut		
	Steel Edging	x	damage
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks	x	not aligned w/ spout in all cases
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes	x	girdling wire; some not connected
	Trashcans	x	1
	Benches	x	3
	Signage		
	Bike Racks	x	bike racks + skateboard racks
	Bollard		
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		
	tree bubblers	x	

12 - Public Works

Site Name: **Public Works**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)		
	Seed Mix (mow)	x	weeds on back - vinea vine?
	Shrub Hedges	x	roses
	Native Grasses in Beds		
	Perennials in Beds	x	fontana
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots	x	2; concrete; dead
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	lava rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf	x	vine groundcover (morning glory?)
	Drainage Swale - Rock		
	concrete flume	x	
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation		
	no irrigation?	x	

13 - Liberty Gardens

Site Name: **Liberty Gardens**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	outside fence
	Ornamental Trees	x	large crepe myrtle
	Turf (mow)		
	Seed Mix (mow)		
	Shrub Hedges	x	
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds	x	sunflowers
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch		
	Decomposed Granite Path	x	
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	lighting	x	pedestrian scale lamps, on during the day
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging	x	
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	concrete swale	x	no ADA entry
Accessories	Tree Stakes		
	Trashcans		
	Benches	x	5
	Signage	x	dedication plaques
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controller		
	Battery Irrigation Valves		
	Spray Irrigation	x	
	Drip Irrigation		

14 - Gateway Sign

Site Name: **Gateway Sign**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	live oak, one behind the sign is dead
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges	x	yaupon, knock out rose
	Native Grasses in Beds	x	gulf muhly? Chopped at the wrong time
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent plants	x	sotol, red yucca
Mulch/DG	Hardwood Mulch	x	
	Aggregate Mulch	x	river rock
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	small; around lights for protection
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut	x	some trees
	Steel Edging	x	some damage
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes	x	stakes not connected to trees
	Trashcans		
	Benches		
	Signage	x	damage from car
	Bike Racks		
	Bollard		
	light controller	x	
	tree uplights	x	
	sign uplights	x	car damage
Irrigation	Wired Irrigation Controler	x	maybe? below grade box? Beehive in one of the subgrade boxes
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	car damage; should be below mulch
	tree bubbler	x	

15 - Welcome Sign W

Site Name: **Welcome Sign W**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees		
	Ornamental Trees		
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds		
	Perennials in Beds		
	Groundcover in Beds		
	Annual Beds	x	some dead/over watered from broken head; weeds in bed
	Planting Containers/ Pots		
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch		
	Decomposed Granite Path		
	Safety Surface Mulch		
	no mulch	x	
Miscellaneous	Landscape Boulders		
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
	solid brick planter	x	
Edging	Shovel Cut		
	Steel Edging		
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
Accessories	Tree Stakes		
	Trashcans		
	Benches		
	Signage		
	Bike Racks		
	Bollard		
	sign light	x	adjustment loose, pointing towards ground
Irrigation	Wired Irrigation Controller	x	rain bird ESP-TM2
	Battery Irrigation Valves		
	Spray Irrigation	x	broken head - flooding
	Drip Irrigation		

16 - Percussion Park

Site Name: **Percussion Park**

Observation Date: 8/24/2023

	Feature	Y	Notes
Planting	Shade Trees	x	many dead/dying; no water
	Ornamental Trees	x	crepe myrtle
	Turf (mow)	x	
	Seed Mix (mow)		
	Shrub Hedges		
	Native Grasses in Beds	x	
	Perennials in Beds	x	
	Groundcover in Beds		
	Annual Beds		
	Planting Containers/ Pots		
	accent plants	x	color guard yucca
Mulch/DG	Hardwood Mulch		
	Aggregate Mulch	x	river rock, DG
	Decomposed Granite Path		
	Safety Surface Mulch		
Miscellaneous	Landscape Boulders	x	
	Limestone Block		
	Dry Stack Precast Concrete Planter Walls		
	Brick and Mortar Planter Walls		
Edging	Shovel Cut		
	Steel Edging	x	
	Precast Concrete Edging		
	Other Edging		
Drainage	Downspout Blocks		
	French Drain		
	Drainage Swale - Turf		
	Drainage Swale - Rock		
	drain inlet	x	
Accessories	Tree Stakes		
	Trashcans	x	1
	Benches	x	2
	Signage		
	Bike Racks		
	Bollard		
Irrigation	Wired Irrigation Controler		
	Battery Irrigation Valves		
	Spray Irrigation		
	Drip Irrigation	x	
	tree bubbler	x	


LIONHEART

Number	Name	Cost	
1	Skate Park	=	\$14,850.00
2	Heritage Square	=	\$22,750.00
3	City Hall	=	\$5,500.00
4	Animal Shelter	=	\$13,900.00
5	Welcome Sign E	=	\$4,350.00
6	Dickey Givens Center	=	\$9,650.00
7	Police Department	=	\$7,550.00
8	Downtown Streetscape Beds	=	\$7,500.00
9	Municipal Court	=	\$6,800.00
10	Fire Department	=	\$10,800.00
11	Library	=	\$9,350.00
12	Public Works	=	\$5,500.00
13	Liberty Gardens	=	\$18,550.00
14	Gateway Sign	=	\$10,900.00
15	Welcome Sign W	=	\$5,450.00
16	Percussion Park at Muphy Park	=	\$8,900.00
17	Welcome Sign N	=	\$8,500.00
18	Moody Museum	=	\$19,500.00
	TOTAL	=	\$190,300.00

01 SKATE PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS	50	100	=	\$3,800
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,200
		Arborist	No				=	\$5,700
	Planting Bed Care		Yes	SF	3,991		=	
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,500
	Application of Insecticides		Yes	LS			=	\$250
	Irrigation		Yes	LS			=	\$2,400
SUB-TOTAL							=	\$14,850

02 HERITAGE SQUARE

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$3,800
	Graffiti and Vandalism		No				=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,200
		Arborist	No				=	
	Planting Bed Care		Yes	SF	10,427		=	\$11,400
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,500
	Application of Insecticides		Yes	LS			=	\$250
	Irrigation		Yes	LS			=	\$3,600
SUB-TOTAL							=	\$22,750

03 CITY HALL

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$500
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$500
		Arborist	No				=	
	Planting Bed Care		Yes	SF	1,139		=	\$2,000
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$600
	Application of Insecticides		Yes	LS			=	\$100
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$5,500.00

04 ANIMAL SHELTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$5,700
	Graffiti and Vandalism		No				=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$600
		Arborist	No				=	
	Planting Bed Care		Yes	SF	1,346		=	\$2,400
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,200
	Application of Insecticides		Yes	LS			=	\$400
	Irrigation		Yes	LS			=	\$3,600
SUB-TOTAL							=	\$13,900.00

05 WELCOME SIGN E

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$1,900
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes		67		=	\$300
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$300
	Application of Insecticides		Yes	LS			=	\$50
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$4,350.00

06 DICKEY GIVENS CENTER

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$3,800
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$600
		Arborist	No				=	
	Planting Bed Care		Yes	SF	871		=	\$1,900
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,400
	Application of Insecticides		Yes	LS			=	\$150
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$9,650.00

07 POLICE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$2,850
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,200
		Arborist	No				=	
	Planting Bed Care		Yes	SF	200		=	
	Annual Care		Yes	SF	273		=	\$300
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,200
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$7,550.00

08 DOWNTOWN STREETScape BEDS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$1,900
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$600
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,498		=	\$1,900
	Annual Care		No				=	
	Natural Area Care		No				=	\$1,000
	Mulch and Aggregate		Yes	LS			=	
	Application of Insecticides		Yes	LS			=	\$300
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$7,500.00

09 MUNICIPAL COURT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$1,900
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	195		=	\$1,900
	Annual Care		Yes		116		=	\$450
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$550
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL								= \$6,800.00

10 FIRE DEPARTMENT

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$3,800
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance								
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,900
		Arborist	No				=	
	Planting Bed Care		Yes	SF	711		=	\$1,900
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,200
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$10,800.00

11 LIBRARY

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$2,850
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,200
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,341		=	\$1,900
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,400
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$9,350.00

12 PUBLIC WORKS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$900
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		Yes	SF	130		=	\$1,900
	Annual Care		Yes	SF	14		=	\$450
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$300
	Application of Insecticides		Yes	LS			=	\$150
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$5,500.00

13 LIBERTY GARDENS

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$1,900
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,900
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,939		=	\$5,700
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$5,000
	Application of Insecticides		Yes	LS			=	\$450
	Irrigation		Yes	LS			=	\$3,600
SUB-TOTAL							=	\$18,550.00

14 GATEWAY SIGN

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance								
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$4,750
	Graffiti and Vandalism		No				=	
Softscape Maintenance								
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$950
		Arborist	No				=	
	Planting Bed Care		Yes	SF	808		=	\$2,000
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,200
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$10,900.00

15 WELCOME SIGN

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost	=	Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$2,850
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105		=	\$350
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$400
	Application of Insecticides		Yes	LS			=	\$50
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$5,450.00

16 PERCUSSION PARK

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$1,900
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$1,900
		Arborist	No				=	
	Planting Bed Care		Yes	SF	2,866		=	\$1,900
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$1,200
	Application of Insecticides		Yes	LS			=	\$200
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$8,900.00

17 WELCOME SIGN N

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$5,750
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	No				=	
		Arborist	No				=	
	Planting Bed Care		No				=	
	Annual Care		Yes	SF	105		=	\$450
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$250
	Application of Insecticides		Yes	LS			=	\$150
	Irrigation		Yes	LS			=	\$1,800
SUB-TOTAL							=	\$8,500.00

18 MOODY MUSEUM

Task Level 1	Task Level 2	Task Level 3	Include in Bid	Unit	Est. Quantity	Est. Unit Cost		Cost
General Maintenance							=	
	ADA Accessibility		No				=	
	Emergency Management		No				=	
	Litter Control		No				=	
	Park Signage		No				=	
	Guard Rails		No				=	
	Lighting		No				=	
	Surface Drainage		Yes	LS			=	\$5,750
	Graffiti and Vandalism		No				=	
							=	
Softscape Maintenance							=	
	Turf Care		No				=	
	Native Grass and Wildflower Care		No				=	
	Tree and Shrub Care						=	
		Non-Arborist	Yes	LS			=	\$3,800
		Arborist	No				=	
	Planting Bed Care		Yes	SF	3,946		=	\$3,800
	Annual Care		No				=	
	Natural Area Care		No				=	
	Mulch and Aggregate		Yes	LS			=	\$2,000
	Application of Insecticides		Yes	LS			=	\$550
	Irrigation		Yes	LS			=	\$3,600
SUB-TOTAL							=	\$19,500.00



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/5/2024

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Acrisure Texas Risk Advisors & Insurance Services, LLC 5057 Keller Springs Rd. Suite 200 Addison TX 75001	CONTACT NAME: PHONE (A/C, No. Ext): E-MAIL ADDRESS: INSURER(S) AFFORDING COVERAGE INSURER A: Clear Blue Insurance Company, Inc. INSURER B: Infinity County Mutual Insurance Company INSURER C: Texas Mutual Insurance Company INSURER D: INSURER E: INSURER F:	FAX (A/C, No): NAIC # 28860 13820 22945
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COVERAGES **CERTIFICATE NUMBER:** 1728495622 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PROJECT ☐ LOC OTHER:	Y	Y	BGTX0028281700	6/29/2023	6/29/2024	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	☒ AUTOMOBILE LIABILITY ☒ ANY AUTO ☐ OWNED AUTOS ONLY ☐ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☐ NON-OWNED AUTOS ONLY	Y	Y	50001278401	12/29/2023	12/29/2024	COMBINED SINGLE LIMIT (Ea accident) \$ 300,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	☐ UMBRELLA LIAB ☐ EXCESS LIAB ☐ DED ☐ RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
C	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	0002107328	3/5/2024	3/5/2025	PER STATUTE E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER City of Taylor 400 Porter St Taylor TX 76574	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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BLANKET ADDITIONAL INSURED ENDORSEMENT

Copy To	Policy ID Number	Expiration Date
THE PROFESSIONAL SERVICE GUY'S, LLC 7500 BRANFORD PL APT 1304 SUGAR LAND, TX 77479	50001278401	06/29/2024 12:01 a.m.
	Named Insured	
	THE PROFESSIONAL SERVICE GUY'S, LLC	
	This endorsement is attached to and forms a part of the policy. No changes will be effective prior to the time changes are requested.	

This endorsement amends the policy as follows. Please read it carefully.

1. The definition of "**Insured**" is amended to include as an **insured** any person or organization which **you** are obligated by virtue of a written contract or agreement to add as an additional **insured**. Such person or organization is an additional **insured** only with respect to liability arising out of **your** ongoing operations performed for the additional **insured**. There is no coverage for acts or omissions of any additional **insured**, their agent(s), or their employee(s). A person's or organization's status as an additional **insured** under this endorsement ends when your operations for that additional **insured** are completed.
2. The additional **Insured(s)** shall not increase **our** limits of liability.
3. **We** will pay damages only if such damages arise out of acts of omission of:
 - a. **You**; or
 - b. Any other insured except an additional insured added under the terms of this endorsement. We will not pay damages when the damages are caused solely by a person or organization added as an additional insured under the terms of this endorsement, their agent(s), or their employee(s).

All other terms, limits, conditions and provisions of the policy remain unchanged.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

Give Form to the
requester. Do not
send to the IRS.

Print or type. See Specific instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Darrick Green	
	2 Business name/disregarded entity name, if different from above The Professional Service Guys	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. ☒ Individual/sole proprietor or LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate single-member LLC ☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. ☐ Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
	5 Address (number, street, and apt. or suite no.) See instructions. 5826 New Territory Blvd. #941	Requester's name and address (optional)
	6 City, state, and ZIP code Sugarland, TX 77479	
7 List account number(s) here (optional)		

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ► <i>Darrick Green</i>	Date ► 3/4/24
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

**CONTRACT AND PURCHASING RIDER
FOR THE CITY OF TAYLOR, TEXAS**
(Version October 27, 2021)

By submitting a response to a solicitation or bid, or by entering into a contract for goods or services and/or by accepting a purchase order, the contracting party identified below agrees that the below terms and conditions shall govern all agreements with the City unless otherwise agreed to by a specifically executed provision within the contract and if permissible by law. Absent a specifically executed provision, the below terms are BINDING and SUPERSEDE any and all other terms and/or conditions whether oral or written.

1. Application. This Governmental Rider applies to, is part of, and takes precedence over any conflicting provision in or attachment to the Contract (Contract) (attached hereto) of _____, (Vendor). The Contract involved in this Rider is described as follows:

Title of Contract: *Bid # 2024-3 Landscape Maintenance*

2. Payment Provisions. The City's payments under the Contract, including the time of payment and the payment of interest on overdue amounts, are subject to Chapter 2251, Texas Government Code. City reserves the right to modify any amount due to contractor presented by invoice to the city if necessary to conform the amount to the terms of the contract.

3. Multiyear Contracts. If the City's city council does not appropriate funds to make any payment for a fiscal year after the City's fiscal year in which the contract becomes effective and there are no proceeds available for payment from the sale of bonds or other debt instruments, then the Contract automatically terminates at the beginning of the first day of the successive fiscal year. (Section 5, Article XI, Texas Constitution). It is understood and agreed the City shall have the right to terminate the agreement at the end of any City fiscal year if the governing body of the City does not appropriate funds sufficient to continue the contract, as determined by the City's budget for the fiscal year in question. The City may execute such termination by giving contractor a written notice of termination at the end of its then current fiscal year.

4. Best Value Determination. All competitive bids or proposals received shall be evaluated based on the best value for the City. Best value shall be determined any relevant criteria specifically listed in the solicitation and by considering all or part of the criteria listed below:

- a. Bid price.
- b. Reputation of the bidder and of bidder's goods and services.
- c. The quality of the bidder's goods or services.
- d. The extent to which the goods or services meet the City's needs.
- e. Bidder's past relationship with the City. All vendors shall be evaluated on their past performance and prior dealings with the City to include, but not limited to, failure to meet specifications, poor quality, poor workmanship, and late delivery.

5. Local Preference. Local Bidder shall be defined as a bidder whose principal place of business is in the municipality (within the city limits). 3% Rule Applies to contracts for the

purchase of real property (land) or personal property that is not affixed to real property (goods). Pursuant to Section 271.905 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 3% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City. 5% Rule Applies to contracts for construction services in an amount less than \$100,000, or contracts in an amount less than \$500,000 for the purchase of real property (land), personal property that is not affixed to real property (goods), or services (other than construction services). The 5% Rule does not apply to the purchase of telecommunications or information services. Pursuant to Section 271.9051 of the Texas Local Government Code, even if the bid received from a local bidder is not the lowest bid, a preference may still be given to a local bidder if their bid is within 5% of the lowest bid price received from someone who is not a local bidder, if the City determines in writing that the local bidder offers the City the best combination of contract price and additional economic development opportunities for the City created by the contract award, including employment of residents of the City and increased tax revenues of the City.

6. No Ex-Parte Communications during Competitive Bidding Period. To insure the proper and fair evaluation of a response, the City prohibits ex parte communication (e.g., unsolicited) initiated by the proposed contractor to a City official or employee evaluating or considering the responses prior to the time a formal decision has been made. Questions and other communication from vendors will be permissible until 5:00 pm on the day specified as the deadline for questions. Any communication between responder and the City after the deadline for questions will be initiated by the appropriate City official or employee in order to obtain information or clarification needed to develop a proper and accurate evaluation of the response. Ex parte communication may be grounds for disqualifying the offending responder from consideration or award of the solicitation then in evaluation, or any future solicitation.

7. Abandonment or Default. A contractor who abandons or defaults the work on the contract and causes the City to purchase the services elsewhere may be charged for any increased cost of goods, materials and/or services related thereto and shall be considered disqualified in any re-advertisement of the service and may not be considered in future bids for the same type of work for a period of three years for the same scope of work, goods or services.

8. Disclosure of Litigation. Each contractor shall include in its proposal a complete disclosure of any civil or criminal litigation or investigation pending which involves the respondent or which has occurred in the past in which the respondent has been judged guilty or liable by a competent court regardless of whether the Court Order or Judgment is final or on appeal.

9. Cancellation., the City reserves the right to cancel the contract without penalty by providing 30 days prior written notice to the contracting party. Termination under this paragraph shall not relieve the contractor of any obligation or liability that has occurred prior to cancellation. **NOTE: This contract is subject to cancellation, without penalty, at any time the City deems the vendor to be non-compliant with contractual obligations.**

10. Annual Vendor Performance Review. The City reserves the right to review the vendor's performance at the end of each twelve month contract period and to cancel all or part of the agreement (without penalty) or continue the contract through the next period.

11. Compliance with other laws and certification of eligibility to contract. Any offer to contract with the City shall be considered an executed certification that the contractor will shall comply with all federal, state, and local laws, statutes, ordinances, rules and regulations, (as amended during the contracting period) and any orders and decrees of any court or administrative bodies or tribunals in any matter affecting the performance of the resulting agreement, including without limitation, immigration laws, workers' compensation laws, minimum and maximum salary and wage statutes and regulations, and licensing laws and regulations. When requested, the contractor shall furnish the City with satisfactory proof of its compliance within 10 days or any contract with the City is void.

12. Compliance with all Codes, Permitting and Licensing Requirements. The successful contractor shall comply with all national, state and local standards, codes and ordinances as well as any other authorities that have jurisdiction pertaining to equipment and materials used and their application. None of the terms or provisions of the specification shall be construed as waiving any rules, regulations or requirements of these authorities. The successful bidder shall be responsible for obtaining all necessary permits, certificates and/or licenses to fulfill contractual obligations.

13. Boycott Israel. The City of Taylor may not enter into a contract with a company for goods and services unless the contract contains a written verification from the company that; (i) it does not Boycott Israel; and (ii) will not Boycott Israel during the term of the contract. (Texas Government Code Chapter 2270) by accepting this purchase order, the vendor (Professional or other applicable term defining the contracting party) verifies that it does not Boycott Israel, and agrees that during the term of this agreement (contract as applicable) will not Boycott Israel as that term is defined in the Texas Government Code Section 808.001, as amended.

14. Liability and Indemnity of City. Any provision of the Contract is void and unenforceable if it: (1) limits or releases either party from liability that would exist by law in the absence of the provision; (2) creates liability for either party that would not exist by law in the absence of the provision; or (3) waives or limits either party's rights, defenses, remedies, or immunities that would exist by law in the absence of the provision.. (Section 5, Article XI, Texas Constitution)

15. Indemnity and Independent Contractor Status of Contractor. Contractor shall indemnify, save harmless and defend the City, its officers, agents, and employees from and against any and all suits, actions, legal proceedings, claims, demands, damages, costs, expenses, attorney's fees and any and all other costs or fees (whether grounded in Constitutional law, Tort, Contract, or Property Law, or raised pursuant to local, state or federal statutory provision), arising out of the performance of the resulting agreement and/or arising out of a willful or negligent act or omission of the contractor, its officers, agents, and employees. It is understood and agreed that the contractor and any employee or sub-contractor of contractor shall not be considered an employee of the City. The contractor shall not be within protection or coverage of the City's workers' compensation insurance, health insurance, liability insurance or any other insurance that the City from time to

time may have in force and effect. City specifically reserves the right to reject any and all contractor's employees, representatives or sub-contractors and/or their employees for any cause, should the presence of any such person on City property or their interaction with City employees be found not in the best interest of the City, harassing, or is found to interfere with the effective and efficient operation of the City's workplace.

16. Liens. Contractor agrees to and shall indemnify and save harmless the City against any and all liens and encumbrances for all labor, goods and services which may be provided under the resulting agreement. At the City's request the contractor or subcontractors shall provide a proper release of all liens, or satisfactory evidence of freedom from liens shall be delivered to the City.

17. Confidentiality. Any provision in the Contract that attempts to prevent the City's disclosure of information that is subject to public disclosure under federal or Texas law or regulation, or court or administrative decision or ruling, is invalid. (Chapter 552, Texas Government Code)

18. Tax Exemption. The City is not liable to Vendor for any federal, state, or local taxes for which the City is not liable by law, including state and local sales and use taxes (Section 151.309 and Title 3, Texas Tax Code) and federal excise tax (Subtitle D of the Internal Revenue Code). Accordingly, those taxes may not be added to any item. Texas limited sales tax exemption certificates will be furnished upon request. Vendors shall not charge for said taxes. If billed, the City will remit payment less sales tax.

19. Contractual Limitations Period. Any provision of the Contract that establishes a limitations period that does not run against the City by law or that is shorter than two years is void. (Sections 16.061 and 16.070, Texas Civil Practice and Remedies Code)

20. Sovereign Immunity. Any provision of the Contract that seeks to waive the City's immunity from suit and/or immunity from liability is void unless agreed to by specific acknowledgement of the provision within the contract.

21. Governing Law and Venue. Texas law governs this Contract and any lawsuit on this Contract must be filed in a court that has jurisdiction in Williamson County, Texas.

22. Form 1295. For contracts needing City Council approval, the City may not accept or enter into a contract until it has received from the Contractor a completed, and signed TEC Form 1295 complete with a certificate number assigned by the Texas Ethics Commission ("TEC"), pursuant to Texas Government Code § 2252.908 and the rules promulgated thereunder by the TEC. The Contractor understands that failure to provide said form complete with a certificate number assigned by the TEC may prohibit the City from entering the Contract. Pursuant to the rules prescribed by the TEC, the TEC Form 1295 must be completed online through the TEC's website, assigned a certificate number, printed, signed and provided to the City. The TEC Form 1295 may accompany the bid or may be submitted separately, but must be provided to the City prior to the award of the contract. Neither the City nor its consultants have the ability to verify the information included in a TEC Form 1295, and neither have an obligation nor undertake responsibility for advising any bidder with respect to the proper completion of the TEC Form 1295.

23. Conflict of Interest Questionnaire. The statements and questionnaires must be filed with the records administrator of the city. A records administrator includes a city secretary, a person responsible for maintaining city records, or a person who is designated by the city to maintain the statements and questionnaires filed under Chapter 176 of the TLGC. A city does not have a duty to ensure that a vendor that is required to file a questionnaire does so. A city that maintains a website is required to post statements and questionnaires that are required to be filed under chapter 176. However, a city that does not have a website is not required to create or maintain one.

24. Any provision of the Contract is void and unenforceable if it authorizes Contractor to amend the Contract at its sole discretion or otherwise without a negotiated and signed amendment to the Contract.

25. Compliance with SB 13 & SB 19. Vendor does not boycott energy companies as those terms are defined in the Texas Government Code §809.001, and will not boycott energy companies during the term of any contract with the City of Taylor. Vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

26. Compliance with Foreign Terrorist Organizations. Vendors shall not do business with Iran, Sudan or a foreign terrorist organization while providing products or services to the City of Taylor.

CITY OF TAYLOR, TEXAS

VENDOR

By: _____

TPSG (The Professional Service Guys

City Manager

Title: Owner

Date: _____

Date: 3/4/24

The Texas Legislature approved HB 1295 during its last Legislative session and the date for Implementation of the new process was January 1, 2016.

Please note that this form must be electronically completed on the Texas Ethics Commission website. <https://www.ethics.state.tx.us/File/>. The completed Form 1295, Certification of Filing, must be printed, and returned to the City Purchasing Department along with the vendor signed contract.

For more information on on-line filing requirements, visit the Texas Ethics Commission website at <https://ethics.state.tx.us/filinginfo/1295/>.

Conflict of Interest Questionnaire is also found on the Texas Ethics Website. <https://www.ethics.state.tx.us/data/forms/conflict/CIQ.pdf>.

Compliance with SB 13: Proposer agrees per SB 13 vendor does not boycott energy companies as those terms are defined in the Texas Government Code § 809.001, and will not boycott energy companies during the term of any contract with the City of Taylor.

☒ **Yes, we agree** ☐ **No, we do not agree**

Compliance with SB 19: Proposer agrees per SB 19 vendor does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association as those terms are defined in the Texas Government Code § 2274.001, and that vendor will not so discriminate during the term of any contract with the City of Taylor.

☒ **Yes, we agree** ☐ **No, we do not agree**

Company Name The Professional Service Guys



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Quality of Life
Economic Vitality

Agenda Item Number: 8.

Agenda Title: Hold a Public Hearing and introduce Ordinance 2024 -17, PZ 2024 -2025 regarding requests to change place type zoning at 4 different lots

Council Action to be Taken: Hold Public Hearing and introduce ordinance

Department Submitted: Development Services

Staff Contact: Tom Yantis, Assistant City Manager

1. PURPOSE / DESCRIPTION

Consider requests from individual property owners to change the designated place type zoning districts for their properties in the Land Development Code.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

This is the fourth tranche of place type change requests which were received after the second City wide consultation on the new Land Development Code. The Land Development Code was adopted in November 2023.

There is an individual report for each change request.

Further tranches of place type change requests will be brought to the Planning and Zoning Commission and the City Council as new change requests are received. During the next six months following the adoption of the Land Development Code, these change requests will be processed free of charge to property owners.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
Consistent with the 5 big ideas in the	Will take time for the community and

Comprehensive Plan • Implementation of the community's vision to return to a historic pattern of walkable, mixed use neighborhoods • Bringing more properties into conformity with the zoning regulations	staff to acclimate to the new code
--	------------------------------------

4. RECOMMENDATION

At their March 12, 2024, meeting the Planning and Zoning Commission made a recommendation on each of the individual place type zoning change requests. The Commission's recommendations are recorded on each individual change request.

5. FUNDING SOURCE

N/A

6. TIMELINE

Planning and Zoning Commission public hearing and recommendation – March 12, 2024

City Council public hearing and ordinance introduction – March 28, 2024

City Council consideration of ordinance approval – April 11, 2024

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. _06a_PZ-2024-2025_1303 Old Thorndale Rd_ Staff Report
2. _06b_PZ-2024-2025 - 1303 Old Thorndale Rd - Location Map
3. _06c_PZ-2024-2025 - 1303 Old Thorndale Rd - Current Zoning
4. _06d_PZ-2024-2025 - 1303 Old Thorndale Rd - Proposed Zoning
5. _06e_PZ-2024-2025 - 1303 Old Thorndale Rd - Notification Map
6. _06f_PZ-2024-2025-2024 2025 place type change request 1303 & 1307 Old Thorndale Rd
7. _06g_PZ-2024-2025_1307 Old Thorndale Rd_ Staff Report
8. _06h_PZ-2024-2025 - 1307 Old Thorndale Rd - Location Map
9. _06i_PZ-2024-2025 - 1307 Old Thorndale Rd - Current Zoning
10. _06j_PZ-2024-2025 - 1307 Old Thorndale Rd - Proposed Zoning
11. _06k_PZ-2024-2025 - 1303 &1307 Old Thorndale Rd - Proposed Zoning - old
12. _06l_PZ-2024-2025 - 1307 Old Thorndale Rd - Notification Map
13. _06m_PZ-2024-2025-2024 2025 place type change request 1303 &1307 Old Thorndale

Rd

14. _06n_PZ-2024-2025_1020 Hackberry St_ Staff Report
15. _06o_PZ-2024-2025 - 1020 Hackberry St - Location Map
16. _06p_PZ-2024-2025 - 1020 Hackberry St - Current Zoning
17. _06q_PZ-2024-2025 - 1020 Hackberry St - Proposed Zoning
18. _06r_PZ-2024-2025 - 1020 Hackberry St - Notification Map
19. _06s_PZ-2024-2025-1020 Hackberry St place type change request 2024 2025
20. _06t_PZ-2024-2025_13592 Chandler Road_ Staff Report
21. _06u_PZ-2024-2025 - 13592 Chandler Rd - Location Map
22. _06v_PZ-2024-2025 - 13592 Chandler Rd - Current Zoning
23. _06w_PZ-2024-2025 - 13592 Chandler Rd - Proposed Zoning
24. _06x_PZ-2024-2025 - 13592 Chandler Rd - Notification Map
25. _06y_PZ-2024-2025-2024-2025 change type request 13592 Chandler Road
26. _06z_PZ-2024-2025 Ordinance 2024-17
27. _06z1_PZ-2024-2025- place type change request 1303 Old Thorndale Rd
28. _06z2_PZ-2024-2025-place type change request 1307 Old Thorndale Rd
29. _06z3_PZ-2024-2025-1020 Hackberry St place type change request 2024 2025
30. _06z4_PZ-2024-2025-2024-2025 change type request 13592 Chandler Road
31. _06z5_PZ-2024-2025 - 1303 Old Thorndale Rd - Proposed Zoning
32. _06z6_PZ-2024-2025 - 1307 Old Thorndale Rd - Proposed Zoning
33. _06z7_PZ-2024-2025 - 1020 Hackberry St - Proposed Zoning
34. _06z8_PZ-2024-2025 - 13592 Chandler Rd - Proposed Zoning
35. _06z9_PZ_2024_2025_powerpoint

**City of Taylor
Place Type Change Request
Staff Report**

Item Details

Agenda No.

Address/Location: 1303 Old Thorndale Road

Legal Description: Aaron Barta Subdivision Block A, Lot 1, Acres 0.491 (R655966)

Date Submitted: 2/2/2024

Current Place Type: P2 – Rural

Requested Place Type: P3 – Neighborhood

Future Land Use: Neighborhood Greenfield

Requestor: Katherine Barta

Staff Analysis: The requestor states that they want to have certainty that a home can be built on the back lot at 1307 Old Thorndale Road. It is currently zoned P2 but does not meet the minimum area (2 acres) for P2 place type designation.

This lot was subdivided into two lots with a Minor Plat (PZ-2023-1644) following the approval of two variances to allow the creation of a flag lot to the rear of 1303 Old Thorndale Road. During the city-wide rezoning the lot was translated to the P2 – Rural Place Type because the Future Land Use designation in this area is Neighborhood Greenfield. However, the lot is platted and meets the size standards for P3 – Neighborhood.

In addition, the City Council in November 2023 approved a similar place type request from P2 to P3 at 1407 Old Thorndale Road.

Staff Recommendation: Approve P3 - Neighborhood place type zoning at 1303 Old Thorndale Road

P&Z Recommendation: Approve P3 - Neighborhood place type zoning at 1303 Old Thorndale Road

Attachments

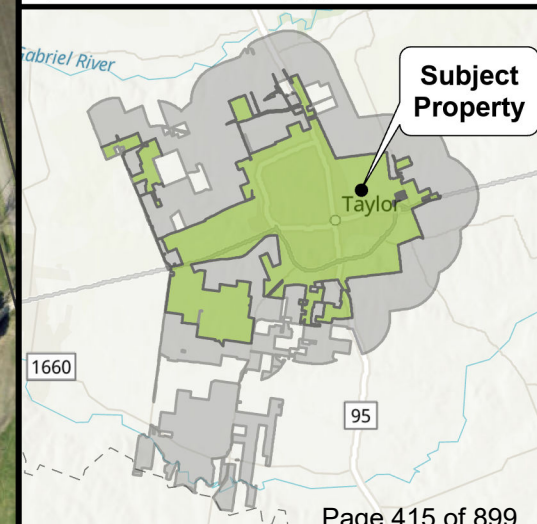
1. Location Map
2. Current Place Type Map
3. Proposed Place Type Map
4. Notification Map
5. Place Type Request Form



PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Location Map
Approximately 0.5 acres**

-  Subject Property
-  Parcels





PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Current Zoning Map
Approximately 0.5 acres**

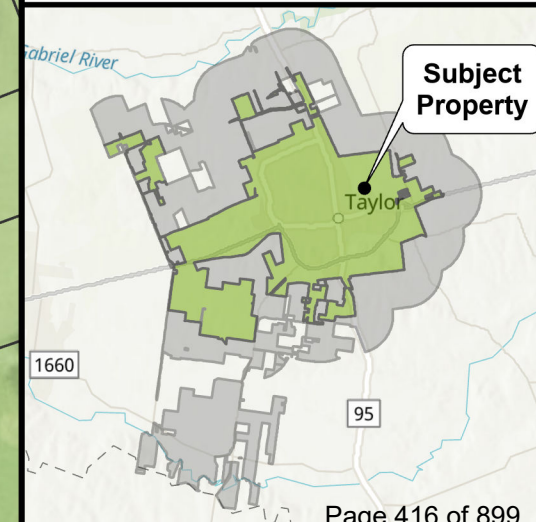
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood





PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 0.5 acres**

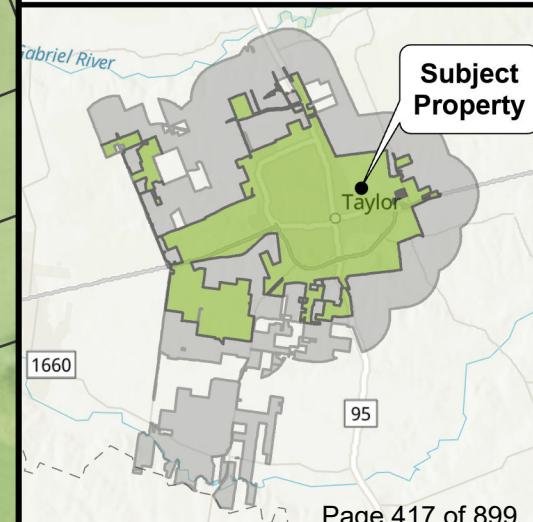
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood

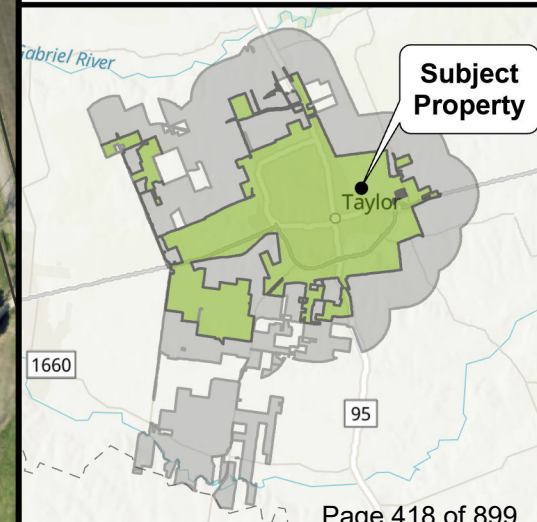




PZ-2024-2025

1303 Old Thorndale Rd.
Place Type Change
Notification Map
Approximately 0.5 acres

-  Subject Property
-  200-ft. Buffer
-  Notified Properties
-  Parcels



Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Aaron Barta Subdivision

Address for the proposed zoning change: 1303/1307 Old Thorndale Rd.

Phone: 805.341.4497 / Kate E-mail: thebartafam@gmail.com
512.2916.5576 / Aaron

PZ-2023-1644

Proposed Place Type Zoning
Current
(Circle One)

Requested Place Type Zoning
(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

want to have certainty that a home
can be built on the back lot (1307). It's
currently zoned P2, but does not have qualifications of
that zone (at least 2 acres)
as it's less than one acre.
Replatting the lot was so that we could sell to someone who
Build on it.

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box)

Owner Name 1: Katherine Barta Signature: Katherine Barta Date: 2/02/24

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

**City of Taylor
Place Type Change Request
Staff Report**

Item Details

Agenda No.

Address/Location:	1307 Old Thorndale Road
Legal Description:	Aaron Barta Subdivision Block A, Lot 2, Acres 0.507 (R655967)
Date Submitted:	2/2/2024
Current Place Type:	P2 – Rural
Requested Place Type:	P3 – Neighborhood
Future Land Use:	Neighborhood Greenfield
Requestor:	Katherine Barta
Staff Analysis:	The requestor states that they want to have certainty that a home can be built on the back lot at 1307 Old Thorndale Road. It is currently zoned P2 but does not meet the minimum area (2 acres) for P2 place type designation. This lot was subdivided into two lots with a Minor Plat (PZ-2023-1644) following the approval of two variances to allow the creation of a flag lot to the rear of 1303 Old Thorndale Road. During the city-wide rezoning the lot was translated to the P2 – Rural Place Type because the Future Land Use designation in this area is Neighborhood Greenfield. However, the lot is platted and meets the size standards for P3 – Neighborhood. In addition, the City Council in November 2023 approved a similar place type request from P2 to P3 at 1407 Old Thorndale Road.
Staff Recommendation:	Approve P3 - Neighborhood place type zoning at 1307 Old Thorndale Road
P&Z Recommendation:	Approve P3 - Neighborhood place type zoning at 1307 Old Thorndale Road

Attachments

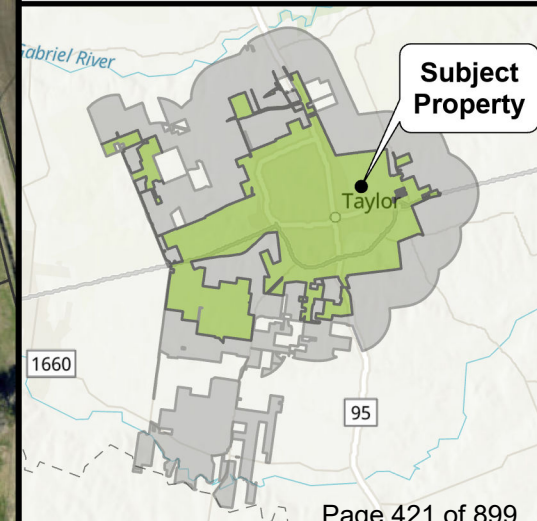
1. Location Map
2. Current Place Type Map
3. Proposed Place Type Map
4. Proposed Place Type Map showing both 1303 & 1307 Old Thorndale
5. Notification Map
6. Place Type Request Form



PZ-2024-2025

**1307 Old Thorndale Rd.
Place Type Change
Location Map
Approximately 0.5 acres**

 Subject Property





PZ-2024-2025

1307 Old Thorndale Rd.
Place Type Change
Current Zoning Map
Approximately 0.5 acres

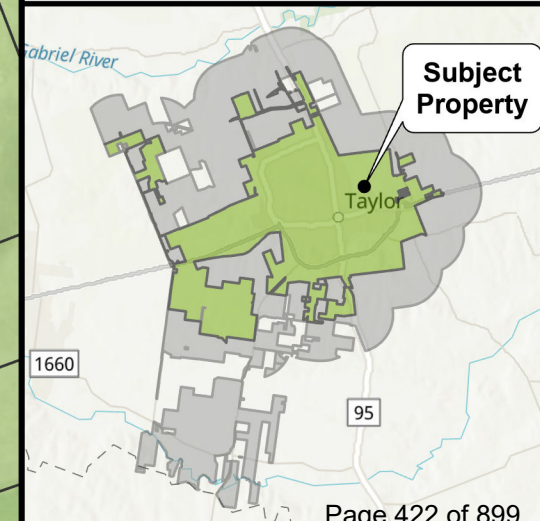
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood





PZ-2024-2025

1307 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 0.5 acres

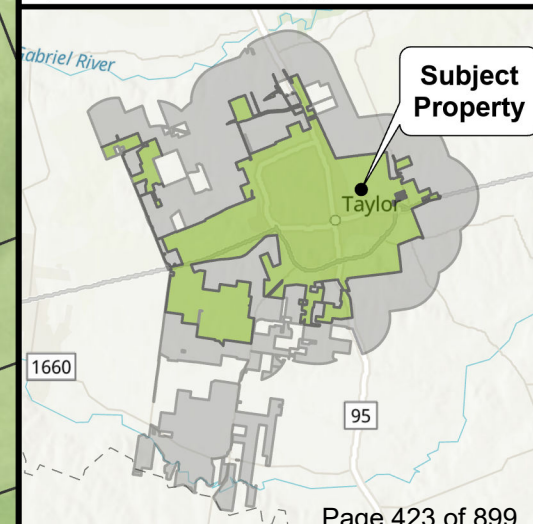
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood

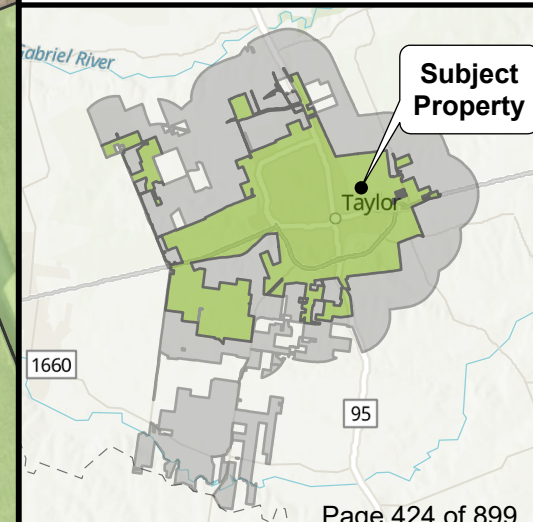




PZ-2024-2025

1303 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 1 acre

-  City Limits
-  Subject Property
-  Parcels
- Place Type Zoning**
 -  P2: Rural
 -  P3: Neighborhood



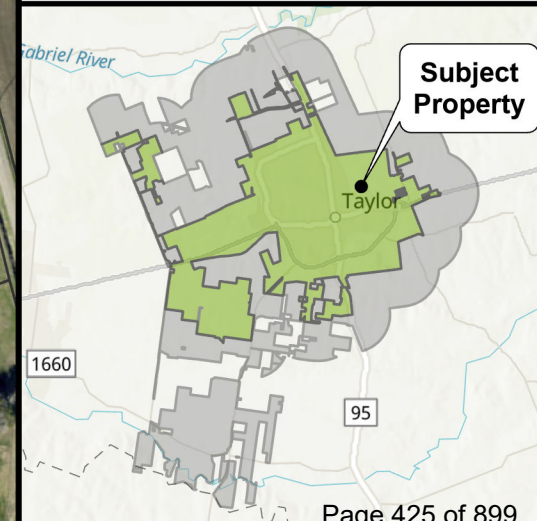
OLD THORNDAL RD



PZ-2024-2025

1307 Old Thorndale Rd.
Place Type Change
Notification Map
Approximately 0.5 acres

-  Subject Property
-  200-ft. Buffer
-  Notified Properties
-  Parcels



Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Aaron Barta Subdivision

Address for the proposed zoning change: 1303/1307 Old Thorndale Rd.

Phone: 805.341.4497 / Kate E-mail: thebartafam@gmail.com
512.2916.5576 / Aaron

PZ-2023-1644

Proposed Place Type Zoning
Current
(Circle One)

Requested Place Type Zoning
(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

want to have certainty that a home
can be built on the back lot (1307). It's
currently zoned P2, but does not have qualifications of
that zone (at least 2 acres)
as it's less than one acre.
Replatting the lot was so that we could sell to someone who
Build on it.

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box) (Katherine Barta)

Owner Name 1: Katherine Barta Signature: Katherine Barta Date: 2/02/24

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

**City of Taylor
Place Type Change Request
Staff Report**

Item Details

Agenda No.

Address/Location: 1020 Hackberry Street

Legal Description: Murphy Addition, Block 2, Lot 10, 9 (N/PT) Acres 0.2324 (R017654)

Date Submitted: 2/5/2024

Current Place Type: CS – Civic Space

Requested Place Type: P4 – Mix

Future Land Use: Neighborhood Infill

Requestor: Ed Komandosky on behalf of United Methodist Church

Staff Analysis: The requestor states that this request is to facilitate development of an infill lot in a neighborhood of existing intermixed housing forms.

This is currently a vacant lot but within the grounds of the United Methodist Church. It is located at the intersection of Hackberry St and W 11th St. The immediate neighboring properties to the east, west and north are residential properties within place type P3. Within the wider neighborhood there is a mix of P3, P4 and CS. In this context, the proposed P4 – Mix is considered to be acceptable.

In addition, the City Council in November 2023 and January 2024, have approved two place type requests from P3 to P4 at 902 Hackberry St and 819 Hackberry St, respectively.

Staff Recommendation: Approve P4 - Mix place type zoning at 1020 Hackberry Street

P&Z Recommendation: Approve P4 - Mix place type zoning at 1020 Hackberry Street

Attachments

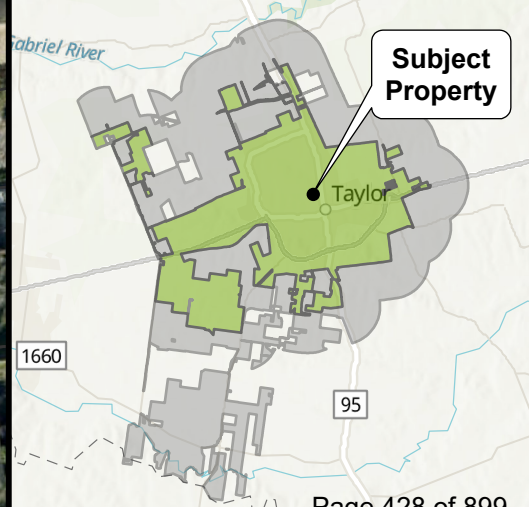
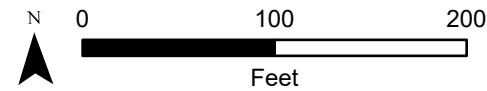
1. Location Map
2. Current Place Type Map
3. Proposed Place Type Map
4. Notification Map
5. Place Type Request Form



PZ-2024-2025

**1020 Hackberry St.
Place Type Change
Location Map
Approximately 0.2 acres**

-  City Limits
-  Subject Property
-  Parcels

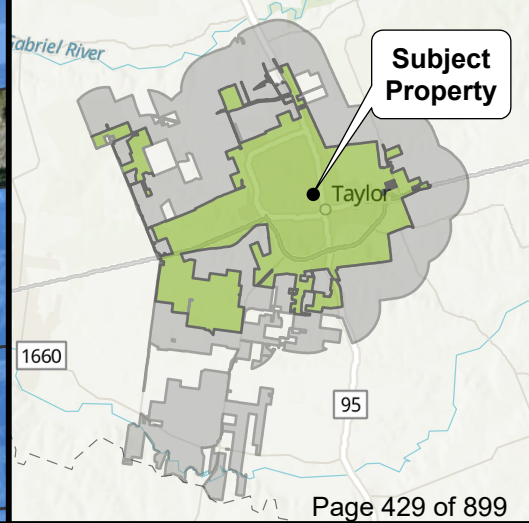




PZ-2024-2025

1020 Hackberry St.
Place Type Change
Current Zoning Map
Approximately 0.2 acres

-  City Limits
-  Subject Property
-  Parcels
- Place Type Zoning**
 -  P3: Neighborhood
 -  P4: Mix
 -  CS: Civic Space

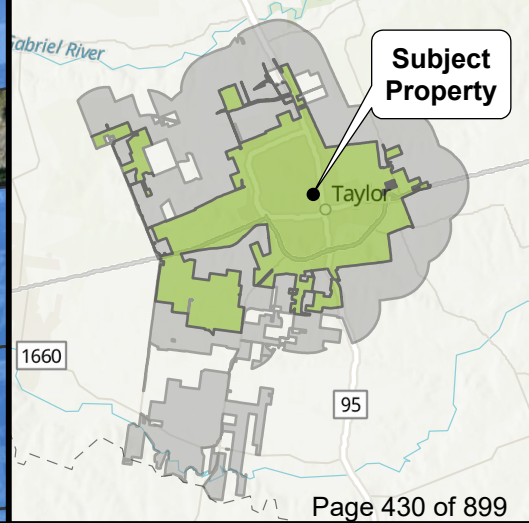




PZ-2024-2025

1020 Hackberry St.
Place Type Change
Proposed Zoning Map
Approximately 0.2 acres

- City Limits
- Subject Property
- Parcels
- Place Type Zoning**
 - P3: Neighborhood
 - P4: Mix
 - CS: Civic Space
 - Subject Property
- Streets

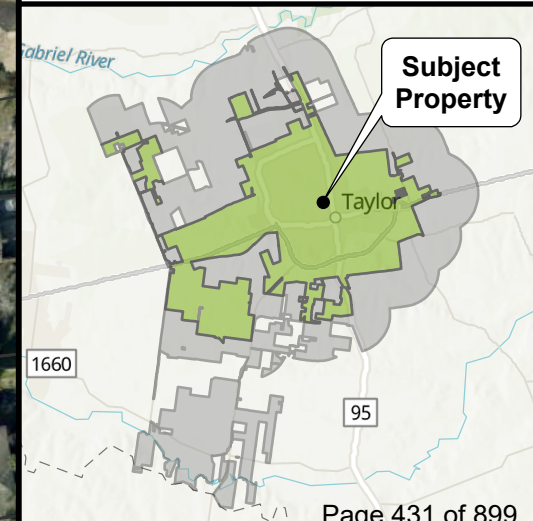




PZ-2024-2025

1020 Hackberry St.
Place Type Change
Notification Map
Approximately 0.2 acres

- City Limits
- Subject Property
- 200-ft. Buffer
- Notified Properties
- Parcels



Proposed Place Type Zoning Change Request Form



(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)

Name(s) of property owner(s): 10th St. United Methodist Church

Address for the proposed zoning change: 1020 Hackberry St.

Phone: 512/365-7396 E-mail: ekomandovsky@austin.tx.com

Proposed Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Requested Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

To facilitate development of an infill lot in a neighborhood of existing intermixed housing forms

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box)

Owner Name 1: 10th St. United Meth. Ch. Signature: Edmund S. Komandovsky Date: Feb. 5, 2024

President of Congregation

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

**City of Taylor
Place Type Change Request
Staff Report**

Item Details

Agenda No.

Address/Location: 13592 Chandler Road

Legal Description: AW0065 Baker, WM. J. Survey Acres 1.0 (R092221)

Date Submitted: 2/9/2024

Current Place Type: P2 - Rural

Requested Place Type: P2C – Rural Commercial

Future Land Use: Area of Minimal Change

Requestor: Patrick & Debbie Kovar

Staff Analysis: The requestor states that this request is to facilitate development of a small company office rental.

This lot meets the one acre minimum size requirement for the P2C place type. It is located on a rural road for a small commercial building type on a single lot.

In addition, the City Council in January 2024, approved a similar place type request from P2 to P2C at 4901 FM 619.

Staff Recommendation: Approve P2C – Rural Commercial place type zoning at 13592 Chandler Road.

P&Z Recommendation: Approve P2C – Rural Commercial place type zoning at 13592 Chandler Road.

Attachments

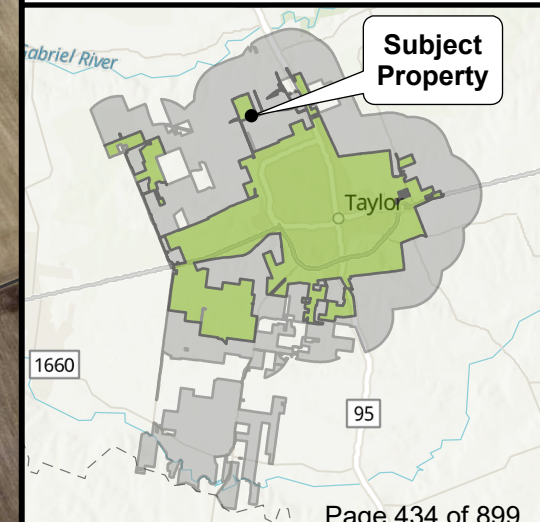
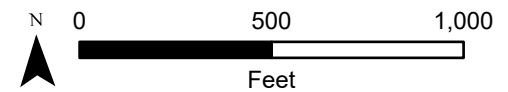
1. Location Map
2. Current Place Type Map
3. Proposed Place Type Map
4. Notification Map
5. Place Type Request Form



PZ-2024-2025

**13592 Chandler Rd.
Place Type Change
Location Map
Approximately 1 acre**

-  City Limits
-  ETJ Boundary
-  Subject Property
-  Parcels

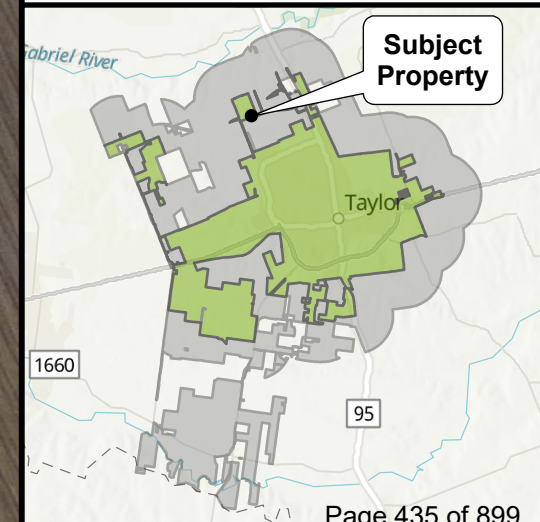




PZ-2024-2025

13592 Chandler Rd.
Place Type Change
Current Zoning Map
Approximately 1 acre

- | | |
|------------------|--------------------------|
| City Limits | Overlay Zoning |
| ETJ Boundary | P1: Nature |
| Subject Property | Place Type Zoning |
| Parcels | P2: Rural Streets |





PZ-2024-2025

**13592 Chandler Rd.
Place Type Change
Proposed Zoning Map
Approximately 1 acre**

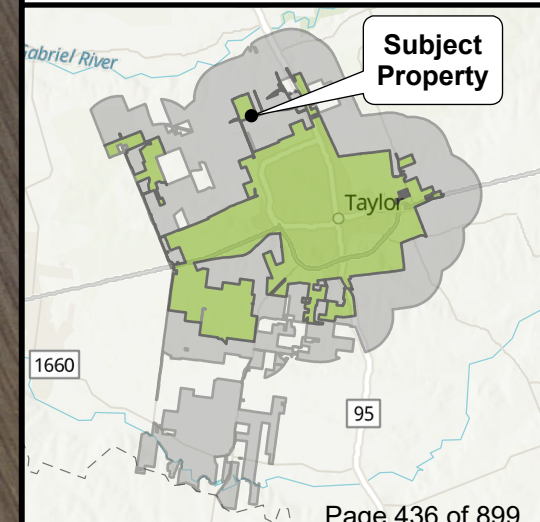
- City Limits
- ETJ Boundary
- Subject Property
- Parcels

Overlay Zoning

- P1: Nature

Place Type Zoning

- P2: Rural
- P2C: Rural Commercial

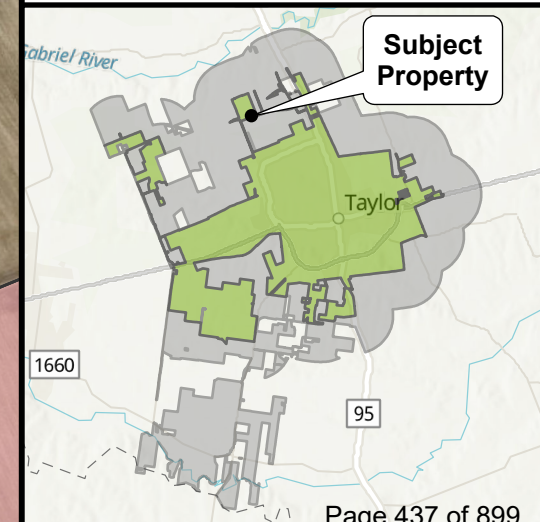
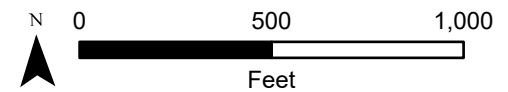




PZ-2024-2025

**13592 Chandler Rd.
Place Type Change
Notification Map
Approximately 1 acre**

- City Limits
- ETJ Boundary
- Subject Property
- 200-ft. Buffer
- Notified Properties
- Parcels



Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Patrick + Debbie Kovar

Address for the proposed zoning change: 13592 Chandler Rd.

Phone: 512-940-0344 E-mail: pat@kovarelectric.com

Proposed Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS- Civic Space

Requested Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request: Small company office Rental

If you have any questions or need help completing this form, please call 512-365-3863

☒ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request.

(please check box)

Owner Name 1: Patrick Kovar

Signature: [Signature]

Date: 2-9-24

Owner Name 2: Debbie Kovar

Signature: [Signature]

Date: 2-9-24

Additional owners, please attach names and signatures to this form. If you are the authorized agent of the property owner, please attach an agent authorization form to this form.

* Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

ORDINANCE NO. 2024-17

AN ORDINANCE CHANGING THE PLACE TYPE ZONING FOR THE FOLLOWING PROPERTIES, MORE PARTICULARLY DESCRIBED BY WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCELS: R655966 (GENERALLY LOCATED AT 1303 OLD THORNDALE ROAD) AND R655967 (GENERALLY LOCATED AT 1307 OLD THORNDALE ROAD) FROM P2 (RURAL) TO P3 (NEIGHBORHOOD), R017654 (GENERALLY LOCATED AT 1020 HACKBERRY STREET) FROM CS (CIVIC SPACE) TO P4 (MIX) AND R092221 (GENERALLY LOCATED AT 13592 CHANDLER ROAD) FROM P2 (RURAL) TO P2C (RURAL COMMERCIAL); AMENDING THE OFFICIAL PLACE TYPE ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE PLACE TYPE ZONING CHANGES ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on March 28, 2024, to consider the requests made by the applicants, whose properties are legally described in Exhibit “A” the Place Type Change Forms attached hereto and incorporated by reference herein for all purposes (“Properties”), to change the place type zoning as described above and as shown in Exhibit “B” on the Place Type Zoning Map; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on March 12, 2024, to consider the place type zoning requests, and recommended approval of the place type zoning changes to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Property zoning changes.

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

SECTION 1. The facts and recitations contained in the preamble of this Ordinance are hereby declared to be true and correct and are incorporated by reference herein and made a part hereof, as if copied verbatim.

SECTION 2. The place type zoning changes of the Properties are changed from:

Place Type Zoning District P2 (Rural) to P3 (Neighborhood) at 1303 Old Thorndale Road

Place Type Zoning District P2 (Rural) to P3 (Neighborhood) at 1307 Old Thorndale Road

Place Type Zoning District CS (Civic Space) to P4 (Mix) at 1020 Hackberry Street

Place Type Zoning District P2 (Rural) to P2C (Rural Commercial) at 13592 Chandler Road

SECTION 3. The official place type zoning map of the City of Taylor, Texas, is changed to show the Properties place type zoning as described in Section 2.

SECTION 4. All other terms and conditions contained in the official zoning map, except as amended herein, shall continue and remain in full force and effect.

SECTION 5. Should any section, paragraph, clause, phrase, or provision of this Ordinance be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part of the provisions thereof, other than the part so decided to be invalid or unconstitutional.

SECTION 6. In accordance with Article VIII of the City Charter, Ordinance 2024-17 was introduced before the Taylor City Council on the 28th day of March 2024.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2024.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk

APPROVED AS TO FORM:

Mark Schroeder,
City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Dianna McLean, 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. 2024-17, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2024, 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 this _____ day of _____ 2024.

Dianna McLean
City Clerk

EXHIBIT A

(Place Type Change Request Forms)

EXHIBIT B

(Proposed Place Type Maps)

Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Aaron Barta Subdivision

Address for the proposed zoning change: 1303/1307 Old Thorndale Rd.

Phone: 805.341.4497 / Kate E-mail: thebartafam@gmail.com
512.2916.5576 / Aaron

PZ-2023-1644

Proposed Place Type Zoning
Current
(Circle One)

Requested Place Type Zoning
(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

want to have certainty that a home
can be built on the back lot (1307). It's
currently zoned P2, but does not have qualifications of
that zone (at least 2 acres)
as it's less than one acre.
Replatting the lot was so that we could sell to someone who
Build on it.

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box) (Katherine Barta)

Owner Name 1: Katherine Barta Signature: Katherine Barta Date: 2/02/24

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Aaron Barta Subdivision

Address for the proposed zoning change: 1303/1307 Old Thorndale Rd.

Phone: 805.341.4497 / Kate E-mail: thebartafam@gmail.com
512.2916.5576 / Aaron

PZ-2023-1644

Proposed Place Type Zoning
Current
(Circle One)

Requested Place Type Zoning
(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

want to have certainty that a home
can be built on the back lot (1307). It's
currently zoned P2, but does not have qualifications of
that zone (at least 2 acres)
as it's less than one acre.
Replatting the lot was so that we could sell to someone who
Build on it.

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box) (Katherine Barta)

Owner Name 1: Katherine Barta Signature: Katherine Barta Date: 2/02/24

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

Proposed Place Type Zoning Change Request Form



(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)

Name(s) of property owner(s): 10th St. United Methodist Church

Address for the proposed zoning change: 1020 Hackberry St.

Phone: 512/365-7396 E-mail: ekomandovsky@austintx.com

Proposed Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Requested Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request:

To facilitate development of an infill lot in a neighborhood of existing intermixed housing forms

If you have any questions or need help completing this form, please call 512-365-3863

☐ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request. (please check box)

Owner Name 1: 10th St. United Meth. Ch. Signature: Edmund S. Komandovsky Date: Feb. 5, 2024
President of Congregation

Owner Name 2: _____ Signature: _____ Date: _____

- Please return the completed request form to (1) Development Services Dept at City Hall, 400 Porter St., Taylor TX 76574 or (2) email the completed request form to planning@taylortx.gov

Proposed Place Type Zoning Change Request Form

(PLEASE PRINT SO THE INFORMATION CAN BE EASILY READ)



Name(s) of property owner(s): Patrick + Debbie Kovar

Address for the proposed zoning change: 13592 Chandler Rd.

Phone: 512-940-0344 E-mail: pat@kovarelectric.com

Proposed Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS- Civic Space

Requested Place Type Zoning

(Circle One)

P1 - Nature

P2 - Rural

P2C - Rural Commercial

P2.5 - Large Lot

P3 - Neighborhood

P3M - Manufactured Housing

P4 - Mix

P5 - Urban Center

EC - Employment Center

CS - Civic Space

Reason for the Proposed Place Type Zoning Change Request: Small company office Rental

If you have any questions or need help completing this form, please call 512-365-3863

☒ The following signatories hereby confirm that they are the owner(s) of the property that is the subject of this zoning request.

(please check box)

Owner Name 1: Patrick Kovar

Signature: [Signature]

Date: 2-9-24

Owner Name 2: Debbie Kovar

Signature: [Signature]

Date: 2-9-24

Additional owners, please attach names and signatures to this form. If you are the authorized agent of the property owner, please attach an agent authorization form to this form.

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PZ-2024-2025

1303 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 0.5 acres

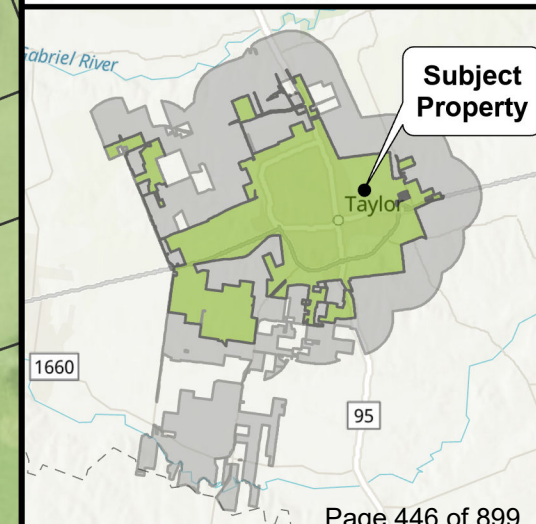
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood





PZ-2024-2025

1307 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 0.5 acres

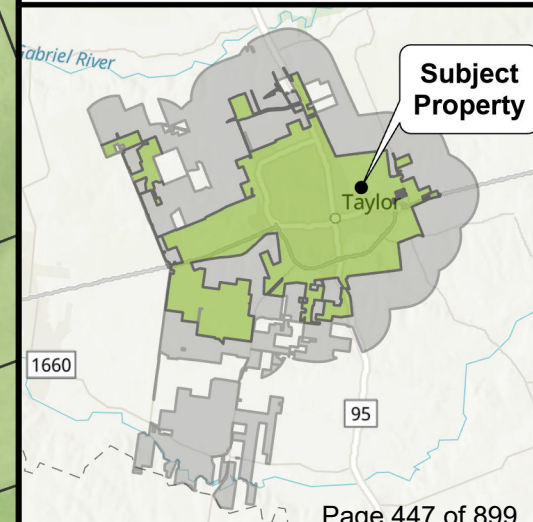
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood

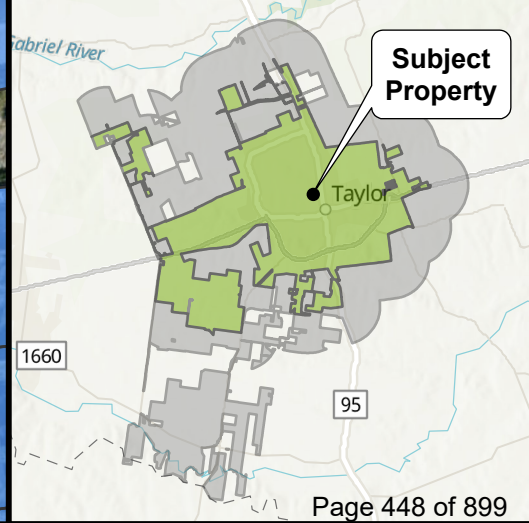




PZ-2024-2025

**1020 Hackberry St.
Place Type Change
Proposed Zoning Map
Approximately 0.2 acres**

- City Limits
- Subject Property
- Parcels
- Place Type Zoning**
 - P3: Neighborhood
 - P4: Mix
 - CS: Civic Space
 - Subject Property
- Streets





PZ-2024-2025

**13592 Chandler Rd.
Place Type Change
Proposed Zoning Map
Approximately 1 acre**

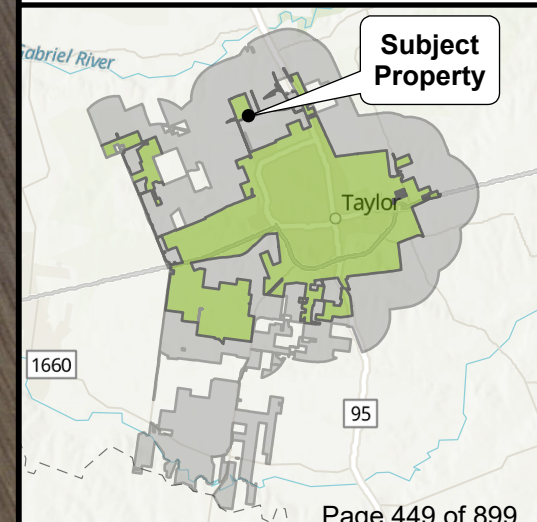
- City Limits
- ETJ Boundary
- Subject Property
- Parcels

Overlay Zoning

- P1: Nature

Place Type Zoning

- P2: Rural
- P2C: Rural Commercial



City of Taylor City Council

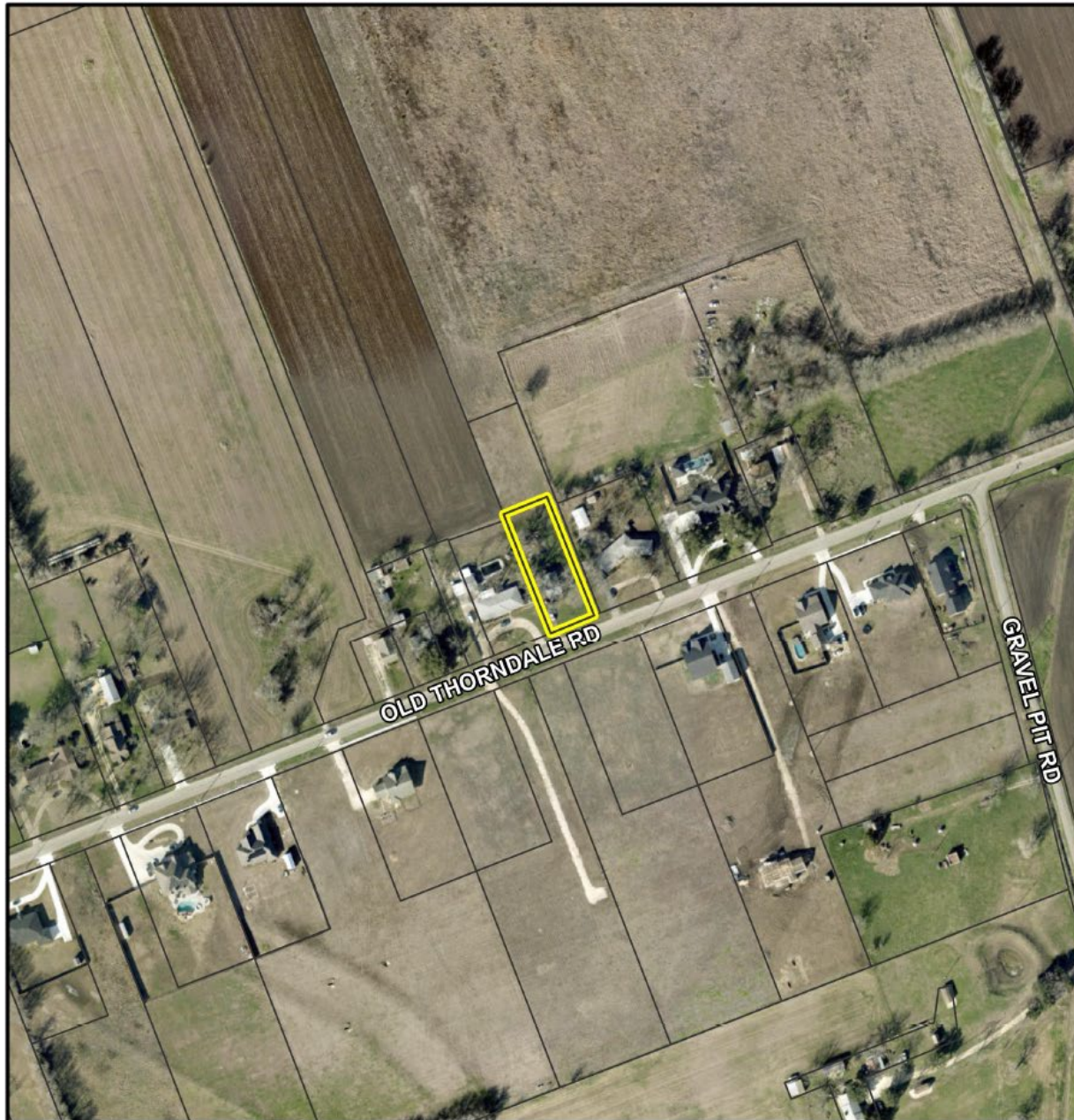
March 28, 2024

PZ-2024-2025

Place Type Change Requests

1303 Old Thorndale Rd.
P2 – Rural to P3 – Neighborhood

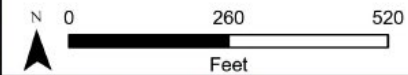
Location Map



PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Location Map
Approximately 0.5 acres**

-  Subject Property
-  Parcels



Place Type (Zoning)

From → To



4.2.3.2 P2: RURAL

The P2 Rural Place Type regulates mainly large, sparsely settled land used for agricultural purposes and food production. This Place Type helps preserve Taylor's natural beauty and agricultural history. Rural living and sparsely settled lands are to be located in a manner that does not cause a nuisance to more intensely inhabited areas. The Rural Place Type is a holding zone for newly annexed areas and new neighborhoods that have not yet had Place Type allocation.

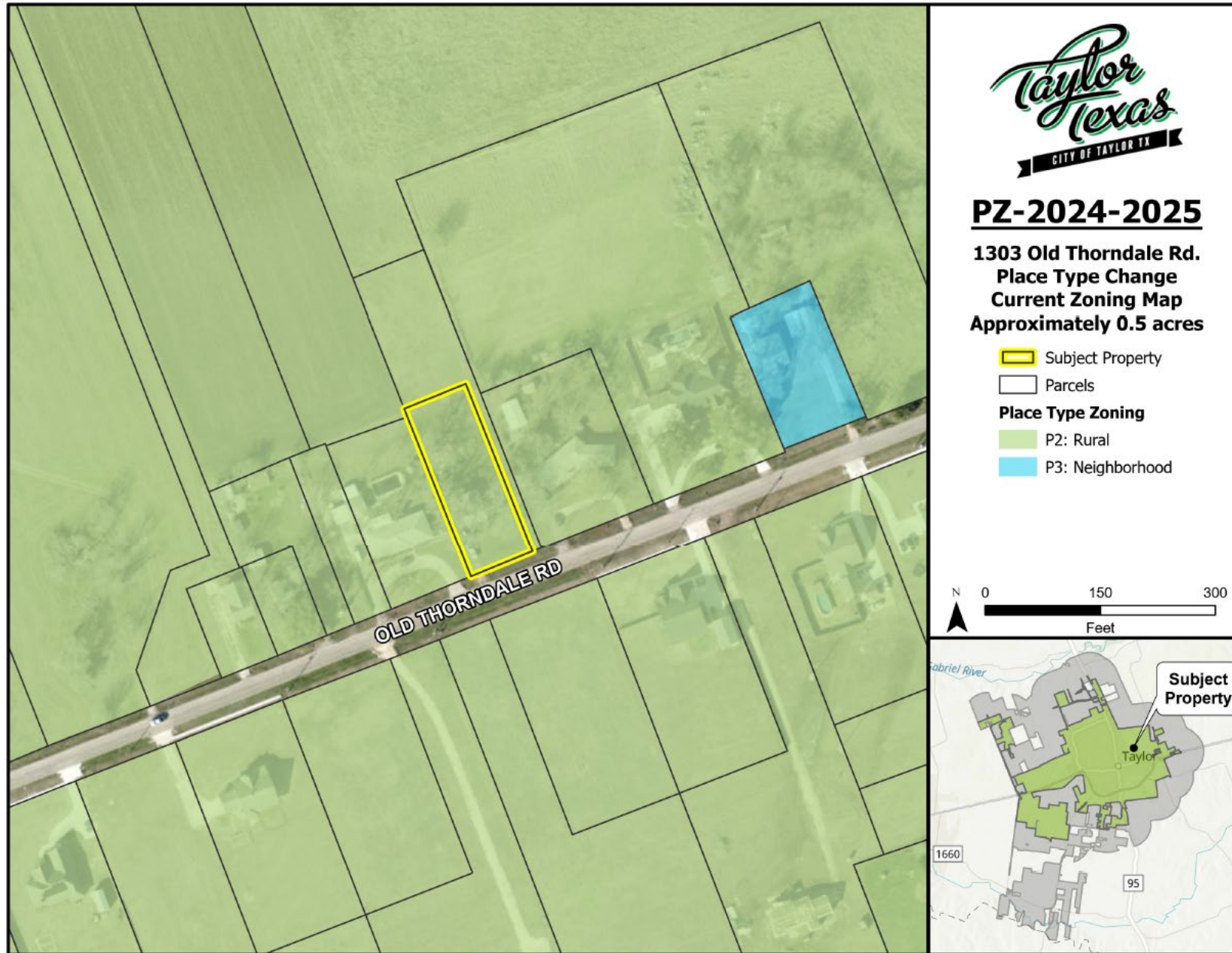


4.2.3.5 P3: NEIGHBORHOOD

The P3 Neighborhood Place Type generally includes low-density residential areas. P3 is adjacent to higher density Place Types that have some mixed-use buildings. Setbacks vary from relatively deep to shallow. The roads and blocks may be irregular to accommodate natural conditions.

Building Types: Detached & Attached Dwellings, Cottage Court, Duplex, Accessory Dwelling Unit, Residential Accessory, and Civic Buildings.

Existing Place Type Zoning



Proposed Place Type Zoning



PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Proposed Zoning Map
Approximately 0.5 acres**

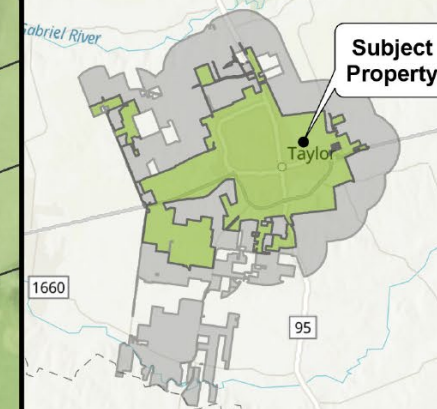
 Subject Property

 Parcels

Place Type Zoning

 P2: Rural

 P3: Neighborhood



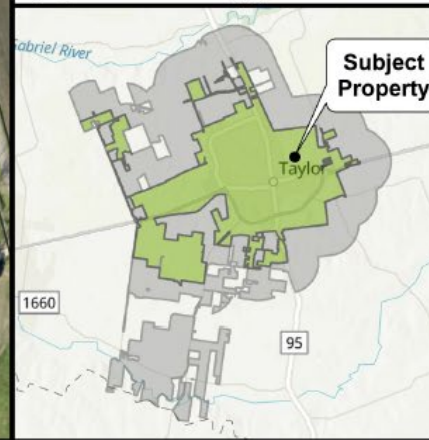
Notification Map



PZ-2024-2025

**1303 Old Thorndale Rd.
Place Type Change
Notification Map
Approximately 0.5 acres**

-  Subject Property
-  200-ft. Buffer
-  Notified Properties
-  Parcels



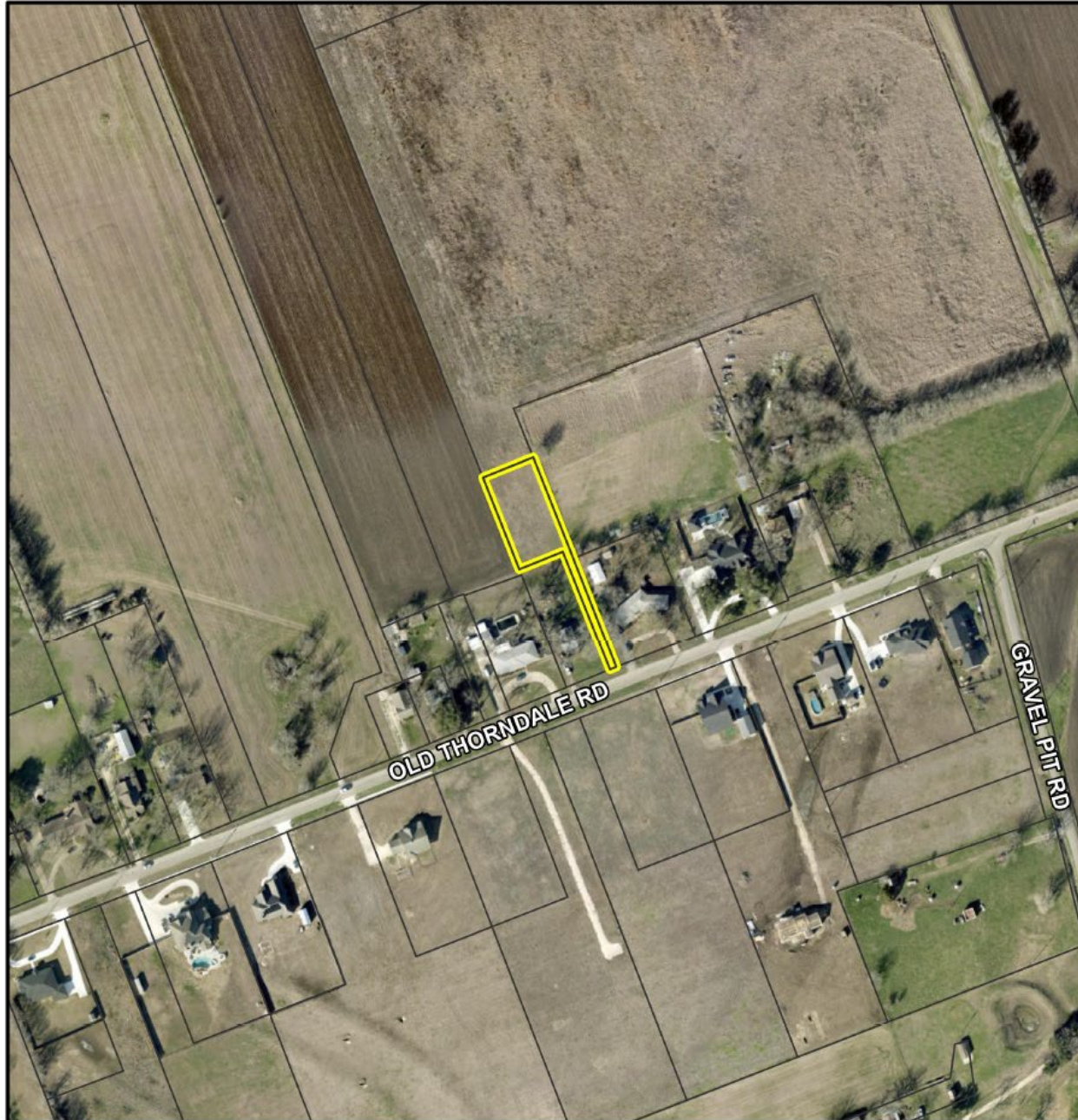
- 16 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received no responses in opposition or approval of the request from the notified parties.

Recommendation

Planning & Zoning Commission recommends **Approval** of the change from P2 – Rural to P3 – Neighborhood.

1307 Old Thorndale Rd.
P2 – Rural to P3 – Neighborhood

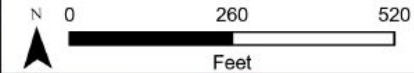
Location Map



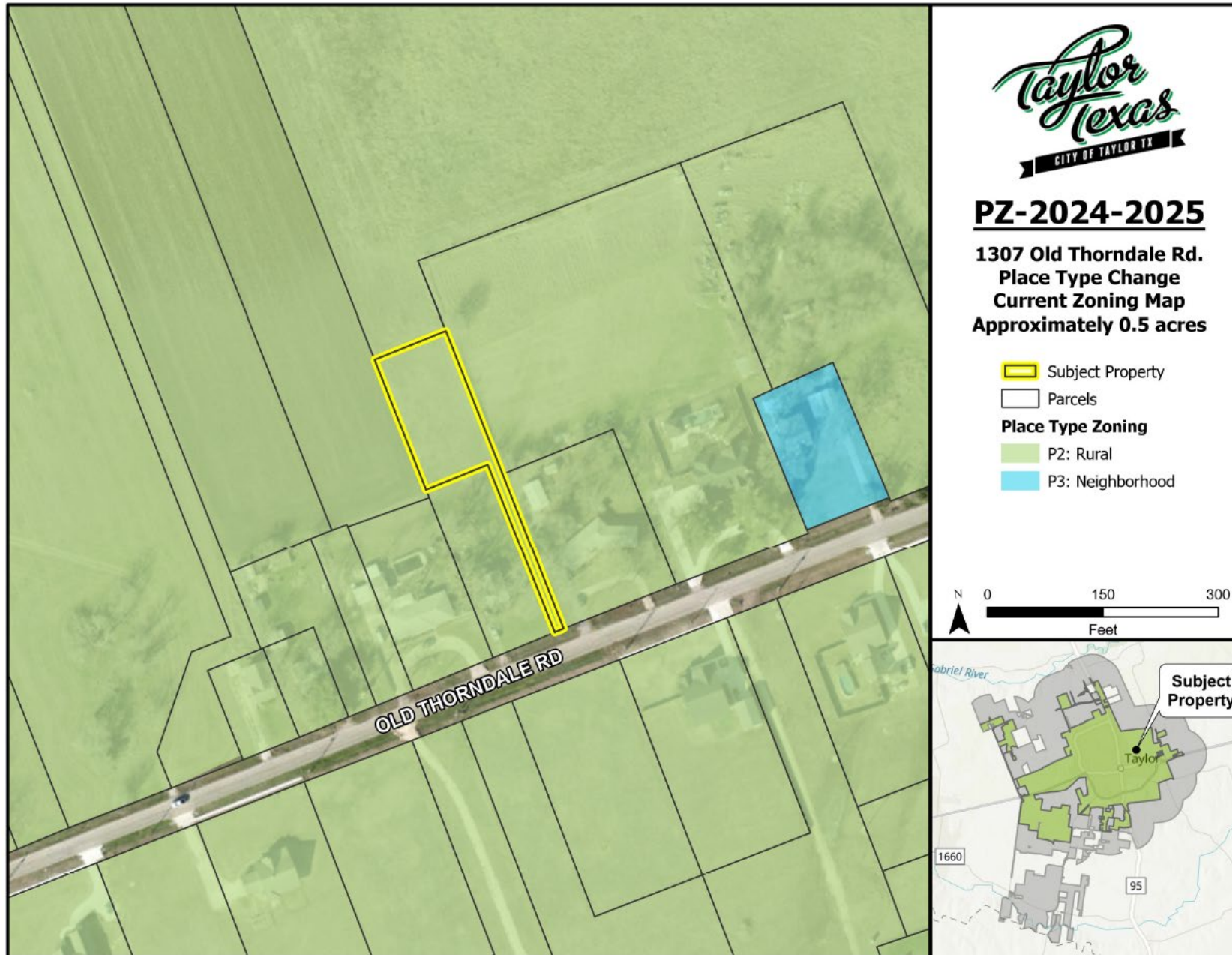
PZ-2024-2025

**1307 Old Thorndale Rd.
Place Type Change
Location Map
Approximately 0.5 acres**

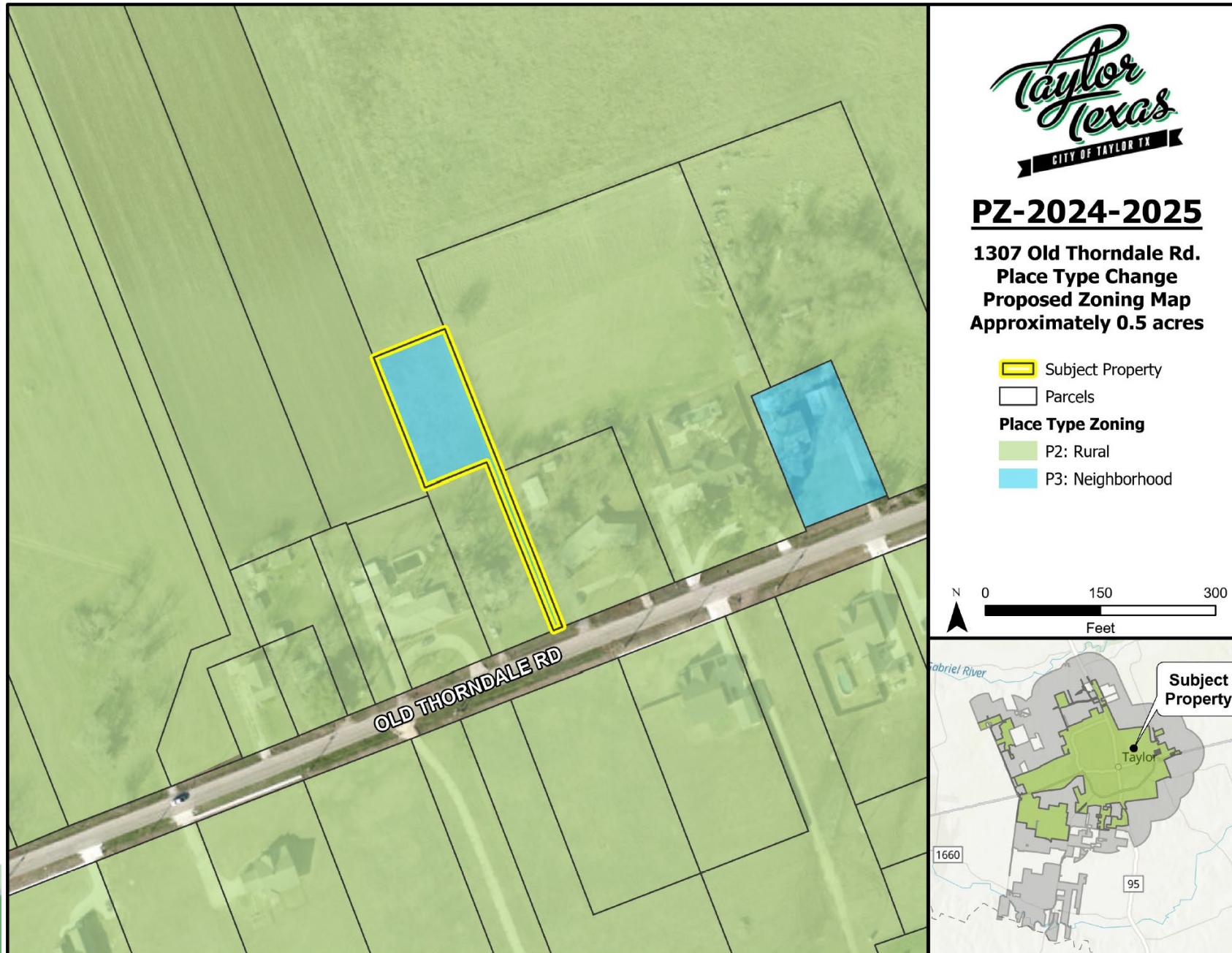
 Subject Property



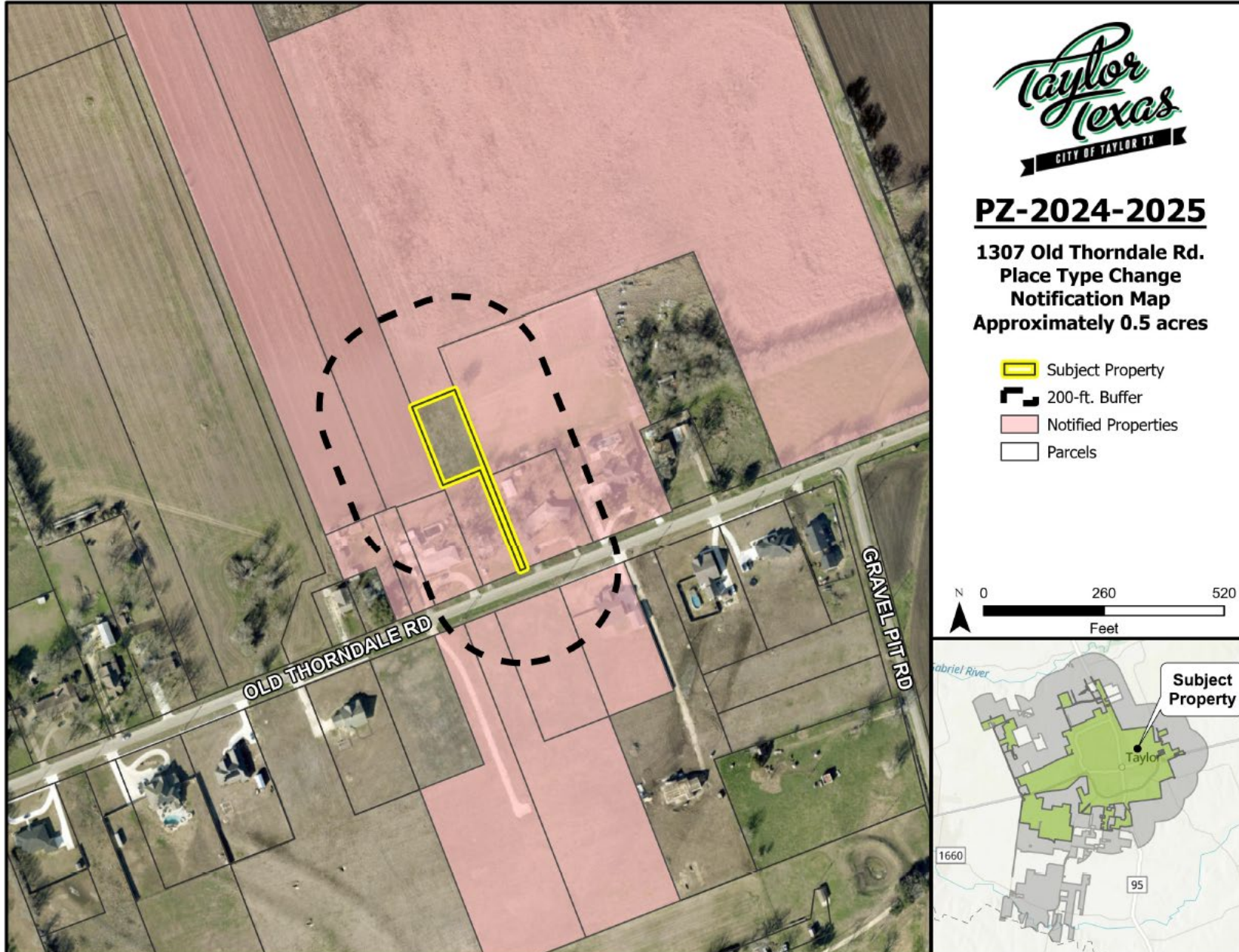
Existing Place Type Zoning



Proposed Place Type Zoning



Notification Map



- 13 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received no responses in opposition or approval of the request from the notified parties.

Recommendation

Planning & Zoning Commission recommends **Approval** of the change from P2 – Rural to P3 – Neighborhood.

1020 Hackberry St.

CS – Civic Space to P4 – Mix

Place Type (Zoning) From → To



4.2.3.10 CS: CIVIC SPACE TABLE

Civic Spaces and/or Civic Buildings serve as community features appropriate to their Place Types. Civic Spaces provide relief from the urban environment inside each neighborhood. See Civic Space Types below:

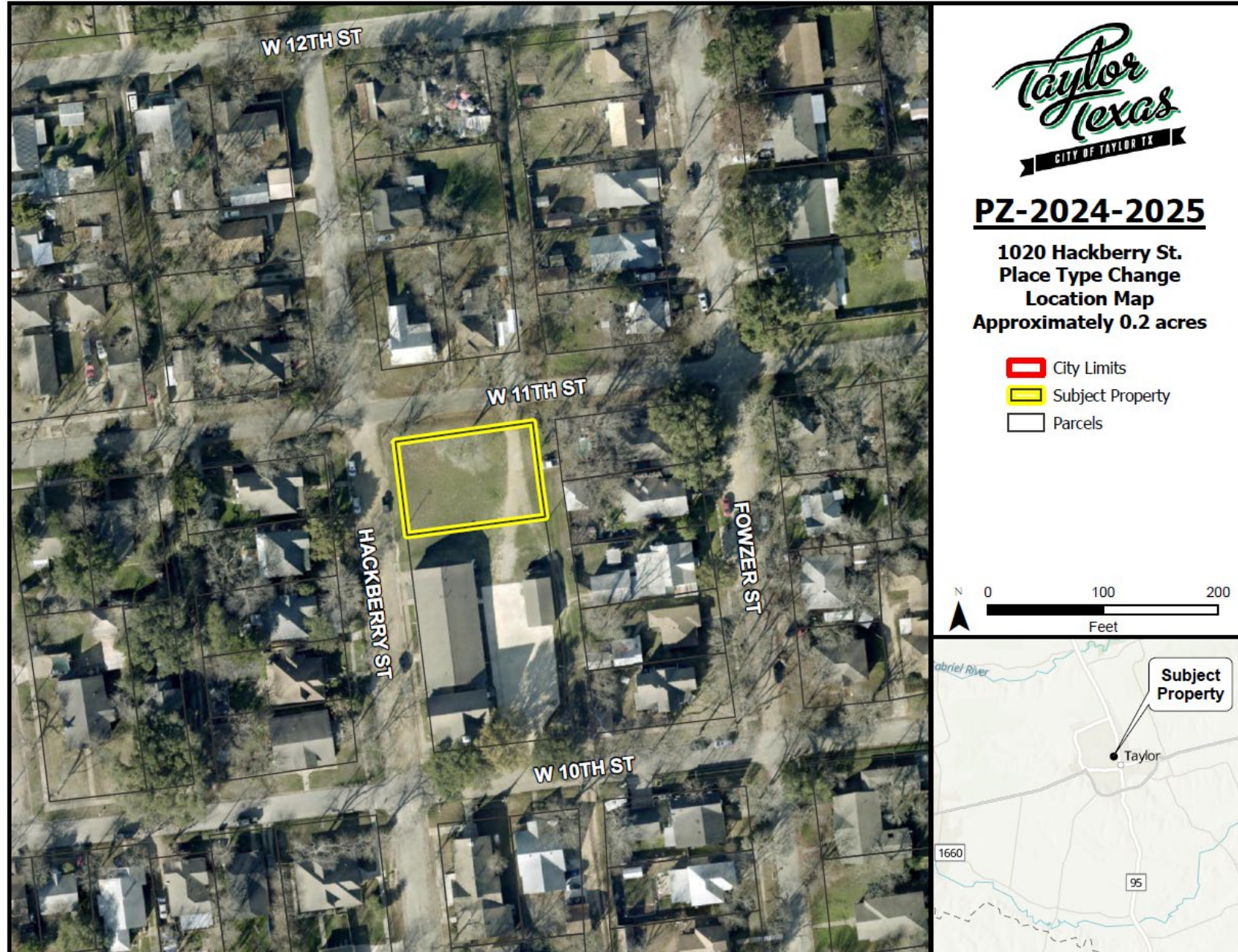
All Churches and affiliated properties were given Civic Space (CS) Place Type Zoning



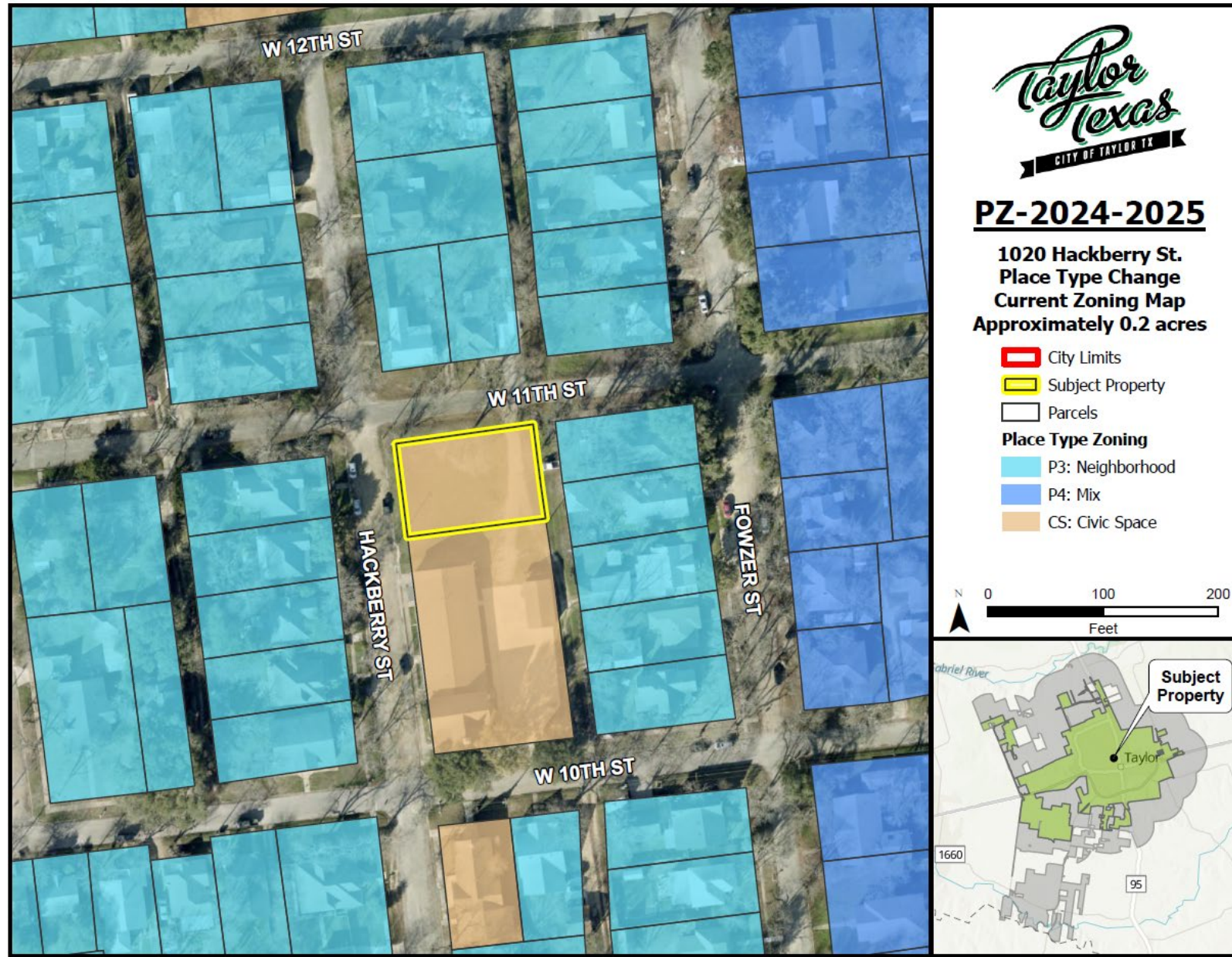
4.2.3.7 P4: MIX

The P4 Mix Place Type functions as a smooth transition from commercial-oriented P5 Urban Center Place Type outward to the established residential P3 Neighborhood Place Type. P4 Mix regulates a variety of building types ranging from smaller commercial buildings to intermixed house-form commercial and attached and detached residential. It provides flexibility for this area to easily transition between low-intensity commercial and residential building types, allowing for the neighboring P5 Urban Center zoning to expand and contract over time, increasing Taylor's economic resiliency.

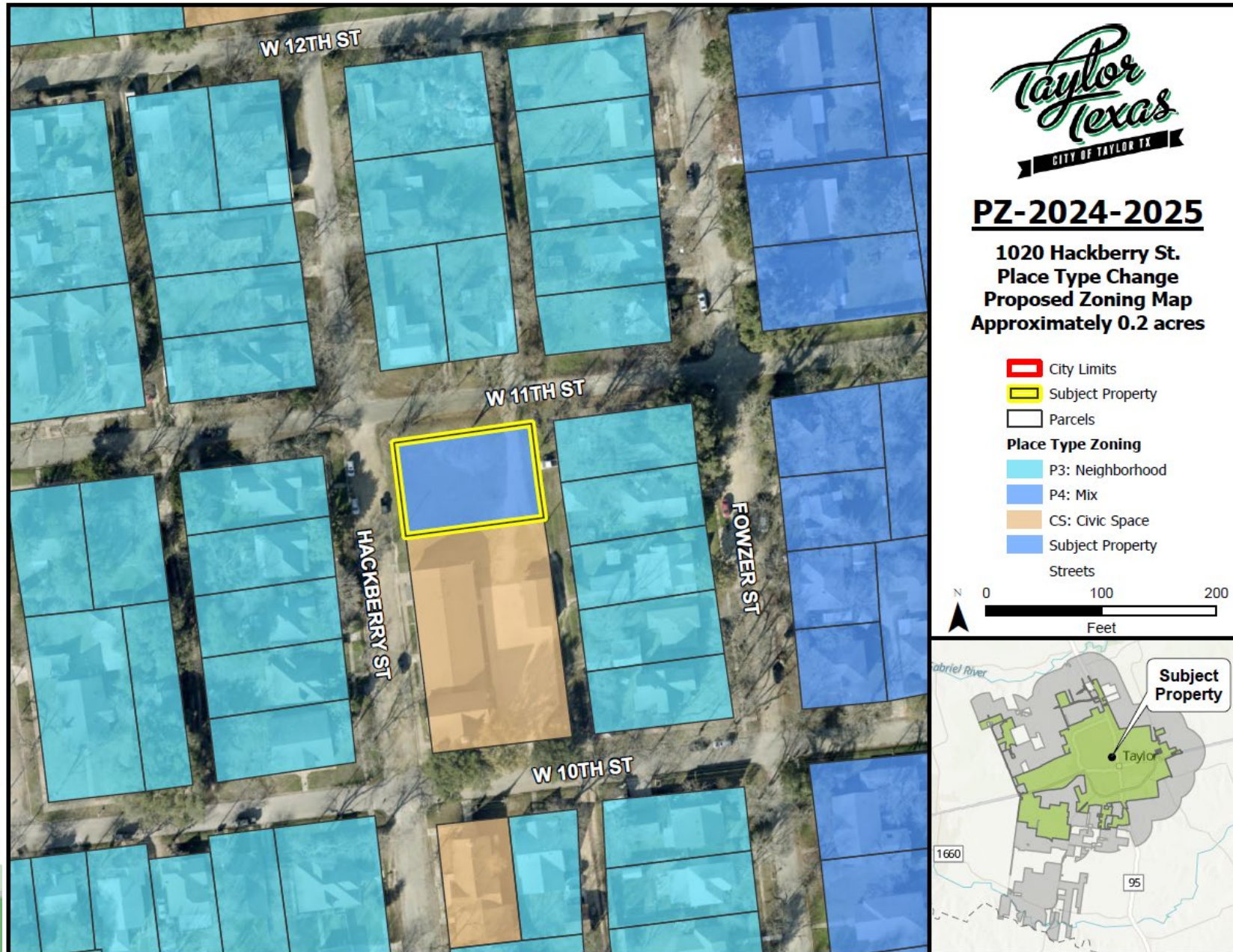
Location Map



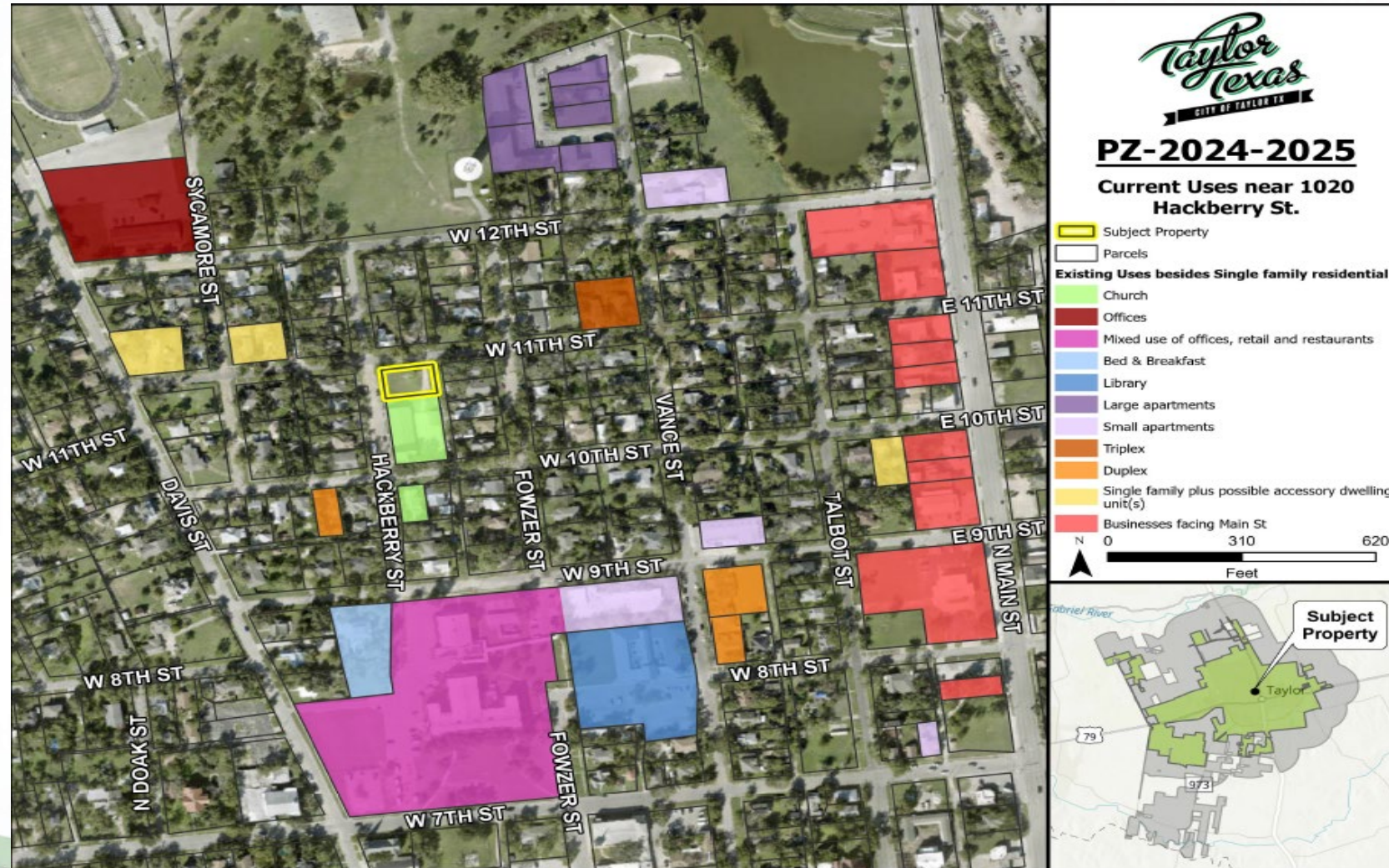
Existing Place Type Zoning



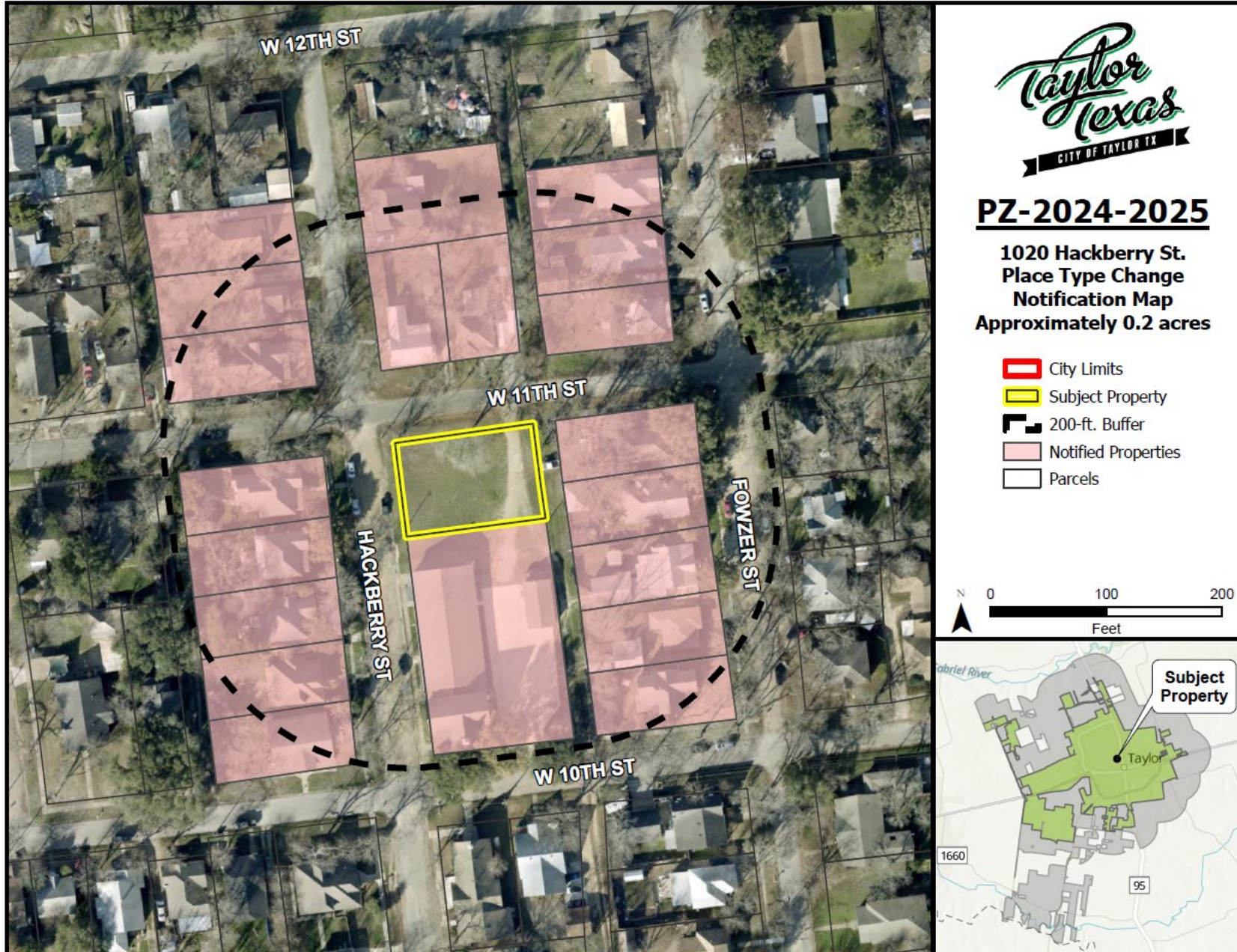
Proposed Place Type Zoning



Current uses near 1020 Hackberry St.



Notification Map



- 22 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received (3) questions of what would be placed there and what P4 allows but no responses in opposition or approval of the request from the notified parties.

Recommendation

Planning & Zoning Commission recommends **Approval** of the change from CS – Civic Space to P4 – Mix.

13592 Chandler Road

P2 – Rural to P2C – Commercial

Place Type (Zoning)

From → To



4.2.3.2 P2: RURAL

The P2 Rural Place Type regulates mainly large, sparsely settled land used for agricultural purposes and food production. This Place Type helps preserve Taylor's natural beauty and agricultural history. Rural living and sparsely settled lands are to be located in a manner that does not cause a nuisance to more intensely inhabited areas. The Rural Place Type is a holding zone for newly annexed areas and new neighborhoods that have not yet had Place Type allocation.



4.2.3.3 P2C: RURAL COMMERCIAL

1 Acre Minimum

The P2C Rural Commercial Place Type is applied to properties that include a standalone building on an individual lot. They have large setbacks and are typically surrounded by parking lots with rear service lanes. It may contain outdoor displays, lay-down yards or similar rural characteristics. Sites are generally located along rural roads.

Building Types: Small Commercial, Highway Commercial, Carts, Kiosks, Food Trailers, Temporary Commercial, Commercial Accessory, and Civic Buildings

Location Map



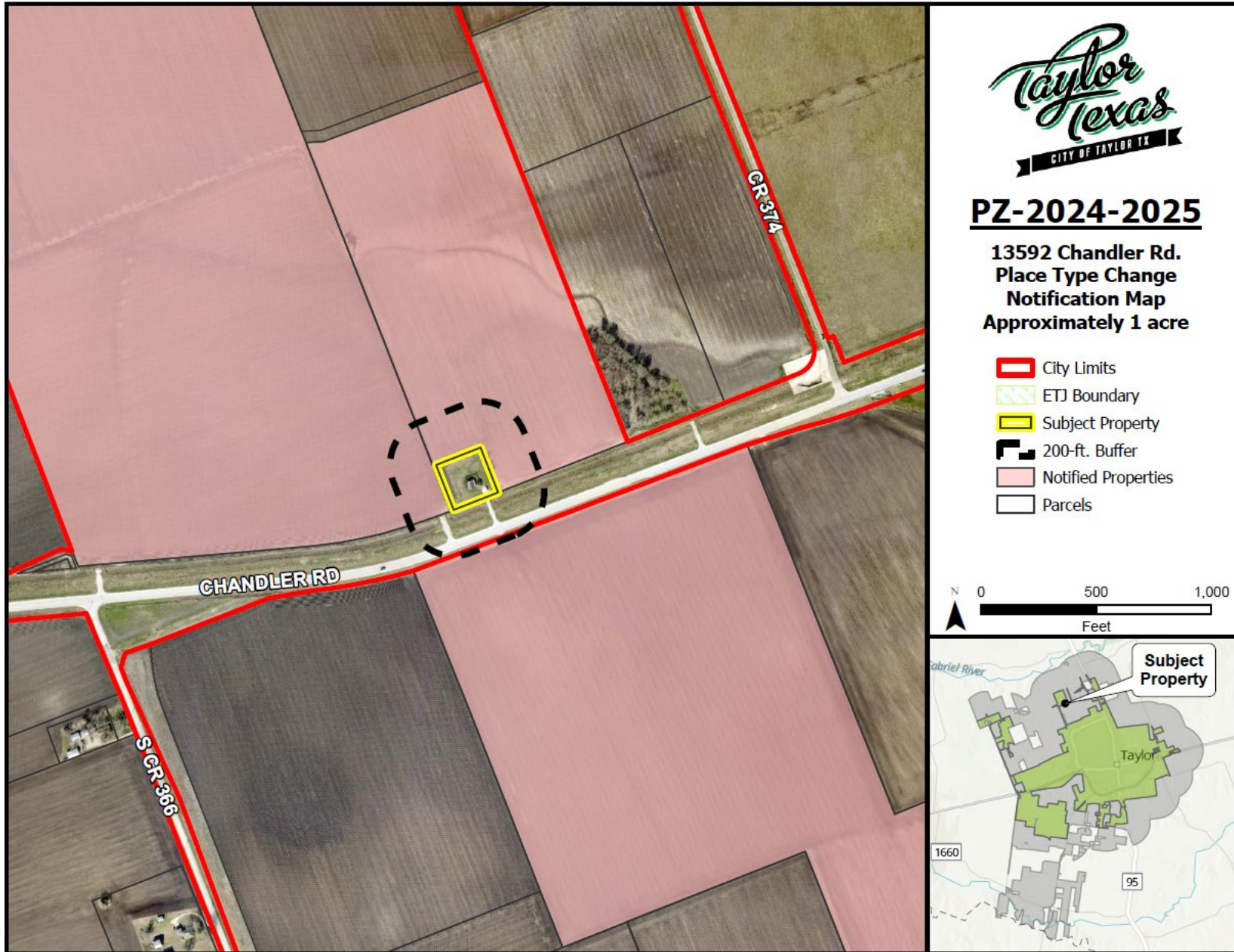
Existing Place Type Zoning



Proposed Place Type Zoning



Notification Map



- 5 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff did not receive any responses in opposition or approval of the request from the notified parties.

Recommendation

Planning & Zoning Commission recommends **Approval** of the change from P2 – Rural to P2C – Commercial.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure
Quality of Life
Economic Vitality

Agenda Item Number: 9.

Agenda Title: Introduce Ordinance 2024-16 regarding a Revolving Door Policy

Council Action to be Taken: Introduce the ordinance.

Department Submitted: City Management

Staff Contact: Brian LaBorde, City Manager

1. PURPOSE / DESCRIPTION

This ordinance would create a Revolving Door Policy to mitigate the opportunity for and appearance of self-interested action by former City officials and former employees, while clarifying such regulations and not unduly restricting prospective employment and engagement of former City Employees under certain circumstances, as set forth in the policy.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

This item creates an ordinance that provides for a Revolving Door Policy. Some communities have in place a policy that provides regulations which restricts lobbying and engagement from former employees. This policy helps to mitigate the opportunity for and appearance of self-interested action by former City officials and employees, while not restricting employment of former City employees. Below are some of the key components of this policy:

- This policy would apply to former Mayor, Council member or City employee at or higher than the level of Department Director.
- Prohibits for a period of two years: soliciting, lobbying on or contracting with the City for the sale to the City any good or services other than real estate and shall not appear before or communicate with any City official, Board or Commission member or employee with intent to influence any decision, determination, or approval on behalf of any person or entity with any on which the person or entity seeks official action.

Exceptions:

- Former official can represent a person or receive compensation for services, provided the

representation or compensation is not for a City issue or regarding a matter of City business.

- Former official who was a City employee, who represents a person or receives compensation on behalf of any person, can continue representation or compensation if a majority of vote of Council finds this would benefit the City or not harm the City's interest.

For violating this policy, any bid, contract offer, or lease would be disqualified.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Helps prevent self interested-action by former City officials and employees • Clarify regulations and does not restrict future employment and certain engagement of former City employees	• NA

4. RECOMMENDATION

Conduct first reading of the ordinance.

5. FUNDING SOURCE

NA

6. TIMELINE

Consider adoption at the April 11, 2024 Council Meeting.

7. OTHER OPTIONS

- Modify the ordinance

8. ATTACHMENTS

1. PowerPoint presentation Revolving Door
2. REVOLVING DOOR ORDINANCE FINAL

City Council Meeting

Introduce Ordinance 2024-16 regarding a Revolving Door Policy

March 28, 2024

Revolving Door Policy

Purpose:

- Creates a Revolving Door Policy
 - Provides for regulation which restricts lobbying and engagement by former City officials and former employees
 - Mitigates the opportunity for and appearance of self-interested action by former City officials or former employees
 - Clarifies such regulations to not restrict employment and engagement of former employees under certain circumstances
- Policy would apply to former Mayor, Council member or City employee at or higher than the level of Department Director

Key Components from the Policy

- Prohibits for a period of two years: soliciting, lobbying on or contracting with the City for the sale of good or services, other than real estate
- Shall not appear before or community with any City official, Board or Commission member or employee to influence decision, determination or approval on behalf of any person or entity

Exceptions and Violations

Exceptions:

- Former official can represent a person or receive compensation for services, provided this is not a City issue or regarding a matter of City business
- Former official who was a city employee, who represents a person or receives compensation on behalf of any person, can continue representation or compensation if a majority vote from Council find this would benefit the City or not harm City's interest

Violations:

Any bid, contract offer, or lease would be disqualified

Questions?

ORDINANCE NO. 2024-16

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF TAYLOR TO CREATE A REVOLVING DOOR POLICY UNDER CHAPTER 2 - ADMINISTRATION; PROVIDING FOR SEVERABILITY; PROVIDING FOR A REPEALER; PROVIDING A PENALTY CLAUSE.

WHEREAS, Texas Local Government Code, Section 51.001 provides that the City Council may adopt, publish, amend, or repeal an ordinance, rule or police regulation that is for the good government, peace or order of the municipality; and

WHEREAS, the City Council seeks to create a Revolving Door Policy to maintain such regulations to mitigate the opportunity for and appearance of self-interested action by former City officials and employees, while clarifying such regulations and not unduly restricting prospective employment and engagement of former City employees under certain circumstances, as set forth in the attached Exhibit A; and

WHEREAS, the City Council therefore finds the proposed Revolving Door Policy, as set forth in the attached Exhibit A, provide for the good government, peace, and order of the City of Taylor and therefore appropriate and in the best interest of its citizens.

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

SECTION 1. The Taylor Code of Ordinances, Chapter 2 Administration, Article V Revolving Door Policy, is hereby adopted as stated in the attached Exhibit A.

SECTION 2. That the provisions of this ordinance are severable and the invalidity of any word, phrase or part of this ordinance shall not affect the validity or effectiveness of the remainder of the ordinance.

SECTION 3. That all ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 4. That it is hereby officially found and determined that the meetings at which this ordinance was introduced and passed were open to the public and that public notice of the time, place and purpose of said meetings were given all as required by law.

SECTION 5. This Ordinance shall be and remain in full force and effect from and after the date of approval.

PASSED, APPROVED, and ADOPTED on this _____ day of _____, 2024.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk

APPROVED AS TO FORM:

Mark J. Schroeder, City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Dianna McLean, 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. 2024-____, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____, 2024, 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 this _____ day of _____, 2024.

Dianna McLean
City Clerk

EXHIBIT A

ARTICLE V REVOLVING DOOR POLICY

Sec. 2-111 Definitions

Former official. A former Mayor, Councilmember, or City employee at or higher than the level of Department Director.

Sec. 2-112 Prohibitions

(a) For a period of two (2) years after leaving office or employment, a former official:

(1) Shall not solicit, propose, or lobby on, a contract with the City for the sale to the City of any goods or services other than real estate; and

(2) Shall not appear before or communicate with any City official, Board or Commission member, or employee with intent to influence any decision, determination, or approval on behalf of any person or entity in connection with any matter on which the person or entity seeks official action.

Sec. 2-113 Exceptions

(a) This Article shall not prohibit a former official from representing a person or receiving compensation for services on behalf of any person under Section 2-112 provided the representation or compensation is not for a City issue or regarding a matter of City business.

(b) This Article shall not prohibit a former official who was a City employee from representing a person or receiving compensation for services on behalf of any person under Section 2-112 for a City issue or regarding a matter of City business if approved via majority vote of the Council upon a finding by the Council that the

representation or compensation would benefit the City or not harm the City's interest.

Sec. 2-114 Violation; penalty

(a) Any bid, proposal, contract offer, or lease offer submitted in violation of this Article shall be disqualified.

(b) The foregoing provisions are cumulative, and not exclusive of State law, the City Charter, and any other provision of the Taylor Code of Ordinances.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure
Quality of Life
Economic Vitality

Agenda Item Number: 10.

Agenda Title: Receive presentation with direction to staff from Randall Scott Architects on proposed site plan of Justice Center

Council Action to be Taken: Receive presentation and provide staff with direction on further action to take.

Department Submitted: City Management

Staff Contact: Brian LaBorde, City Manager

1. PURPOSE / DESCRIPTION

Purpose is to receive update on placement and context of the proposed Justice Center at Washburn and East 2nd.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Staff along with Citizen Exterior Advisory Committee, architect and project management team, have been working on placement and layout of the proposed Justice Center in context to adjacent Fire Station # 1 and surrounding existing establishments. Key areas considered were circulation for visitors, staff, and neighboring establishments.

Project Manager, John, Heye, will provide the presentation and introduce the design team to Council. Included in the presentation is a recorded video presentation from our Urban Design Consultant assisting with placement and context of the Justice Center, Mike Watkins and Matt Gschwind. The link to the video is below:

<https://www.youtube.com/embed/DtzFDJg5UsY?si=E2tsIHSZO6jNIOQn>

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
-------------	-------------

• Positioning is crucial for a legacy building. • Allow for effective customer service experience with site plan proposal.	• Any adverse impacts resulting from the proposed site plan. Architect will present
---	---

4. RECOMMENDATION

Receive presentation and provide staff with direction on subsequent actions to take on next steps.

5. FUNDING SOURCE

Certificate of Obligations on Justice Center

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. New City Hall-March 28 2024 Update to City Council-Final for Posting



New City Hall, Police Station, & Justice Center Project

Update for City Council Meeting

March 28, 2024

Agenda



Schedule

by Project Manager | John Heye



Approach to Siting of Building

by Urban Design Consultant | Matthew Gschwind



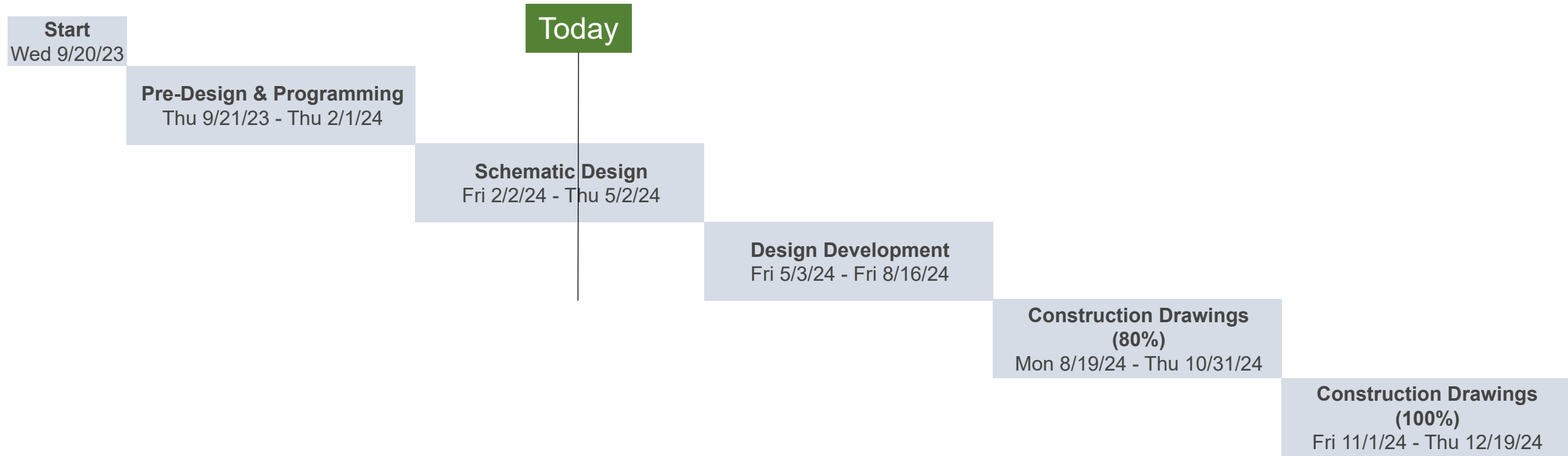
Site Context Plan

by Architect | Randall Scott

Schedule Updates

- ✓ Benchmarking tours are complete
 - City Halls, Municipal Courts, Police Stations
 - Historical Courthouses for exterior massing & materials
- ✓ Site Plan design charrette completed
- ✓ Programming is complete
- Floorplan development is on-going
- Construction Manager At-Risk (CMAR)
 - Proposals received March 19 are currently under review.
 - Need CMAR by end of April to align design and construction budget.
- Project team meets regularly each Thursday
 - City Staff, Architect, Urban Design Consultant, Citizen Advisory Committee Representative, (Pending) CMAR
 - Ensures timely resolution of action items.
 - Maintains effective project team collaboration.

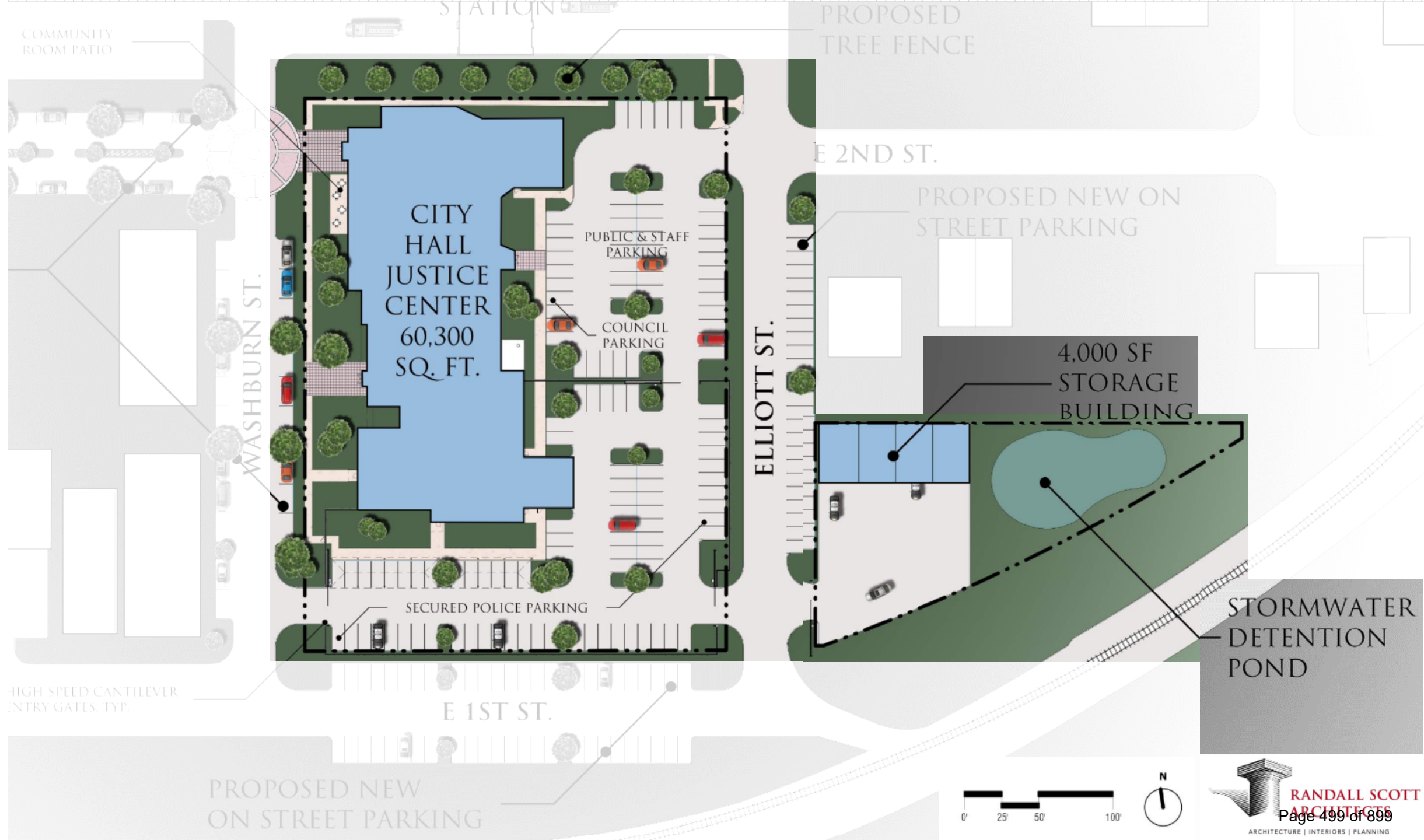
Design Schedule Milestones



Approach to Siting

[Video Presentation](#)

Site Context Plan



Questions

Thank you.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Quality of Life
Economic Vitality

Agenda Item Number: 11.

Agenda Title: Consider submission of grant application to the Department of Homeland Security – FEMA for FY 2023 Staffing for Adequate Fire and Emergency Response (SAFER) grant program

Council Action to be Taken: Consider approval of submission of SAFER Grant application.

Department Submitted: Fire

Staff Contact: Daniel Baum, Fire Chief

1. PURPOSE / DESCRIPTION

The Fire Department is seeking approval to submit a grant application for a federal grant program that provides funding to municipalities to hire firefighters with the intent of meeting National Fire Protection Association (NFPA) standards for minimum staffing. This program offers financial relief to the city for a three-year period, allowing the department to meet immediate staffing needs while allowing for growth of the tax base to ultimately fund the positions.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The SAFER grant program aims to provide funding directly to fire departments to assist in increasing the number of firefighters. The goal is to help communities meet industry minimum staffing standards needed to provide adequate protection from fire and fire-related hazards, and to fulfill the traditional missions of fire departments.

The recently completed Fire Services Master Plan presented by Citygate Associates recommends the Taylor Fire Department increase its daily staffing to fourteen from its current daily staffing of eight. This will require the eventual hiring of eighteen firefighters. Due to obvious cost and facility constraints, staff recommends a phased implementation program. Staff recommends requesting six positions through the current grant cycle.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Allows for immediate hiring of firefighter positions. • Pays 100% of base salary and benefits for three years. • No local match required. • Builds toward staffing levels recommended in Fire Services Master Plan.	• Does not include uniform and PPE costs. • City responsible for 100% of costs after 3rd year. • May be challenging to hire six people in a single hiring process.

4. RECOMMENDATION

Consider approval of submission of SAFER Grant application.

5. FUNDING SOURCE

If awarded, the SAFER grant will fully fund the base salary and benefits of the awarded positions for a three-year period. There are items not covered by the grant that will need to be funded from the general fund to support these positions (based on six positions):

- Initial uniforms and PPE: \$42,000 (one-time expense)
- Initial medical exams: \$7,200 (one-time expense)
- Annual medical exams, uniforms, certifications, and training expenses: \$20,000 (recurring)
- Additional fire station furnishings: \$20,000 (one-time expense)
- Unscheduled overtime: varies depending on operational uncertainties (vacancies, large-scale events, etc.)
- Potential training costs: \$60,000 (worst case assuming no certified candidates)

Funds requested from the grant program total \$1,527,896.10 over the three-year performance period. At the conclusion of the grant program, the annual cost to maintain the additional positions is approximately \$555,000 beginning in FY 2028.

6. TIMELINE

The deadline to apply for the grant is April 12, 2024. Grant award announcements are expected to begin this summer and will continue until the end of September 2024. If Council chooses to accept an award, awarded positions must be hired within 180 days of the grant award.

7. OTHER OPTIONS

1. Submit grant application for fewer or greater number of positions – three or nine.
2. Do not apply for grant this year.

8. ATTACHMENTS

1. FY 23 SAFER NOFO
2. Presentation Slides

**The Department of Homeland Security (DHS)
Notice of Funding Opportunity (NOFO)
Fiscal Year 2023 Staffing for Adequate Fire and Emergency Response
(SAFER) Grant Program**

All entities wishing to do business with the federal government must have a unique entity identifier (UEI). The UEI number is issued by the system. Requesting a UEI using Sam.gov can be found at: <https://sam.gov/content/entity-registration>.

Grants.gov registration information can be found at <https://www.grants.gov/web/grants/register.html>.

Planned UEI Updates in Grant Application Forms:

On April 4, 2022, the Data Universal Numbering System (DUNS) Number was replaced by a new, non-proprietary identifier requested in, and assigned by, the System for Award Management (SAM.gov). This new identifier is the Unique Entity Identifier (UEI).

Additional Information can be found on Grants.gov:

<https://www.grants.gov/web/grants/forms/planned-uei-updates.html>.

Table of Contents

Planned UEI Updates in Grant Application Forms:	1
A. Program Description.....	5
1. Issued By.....	5
2. Assistance Listings Number	5
3. Assistance Listings Title	5
4. Funding Opportunity Title	5
5. Funding Opportunity Number.....	5
6. Authorizing Authority for Program	5
7. Appropriation Authority for Program.....	5
8. Announcement Type	5
9. Program Category	5
10. Program Overview, Objectives, and Priorities	5
a. Overview	5
b. Objectives.....	6
c. Priorities	6
11. Performance Measures	6
B. Federal Award Information	7
1. Available Funding for the NOFO: \$360 million.....	7
2. Projected Number of Awards: 300	7
3. Period of Performance: 12-48 months	7
4. Projected Period of Performance Start Date(s): N/A	7
5. Projected Period of Performance End Date(s): N/A	7

6.	Funding Instrument Type: Grant	7
C.	Eligibility Information.....	8
1.	Eligible Applicants.....	8
a.	Hiring Activity	8
b.	R&R Activity	8
2.	Applicant Eligibility Criteria	8
a.	Hiring Activity	8
b.	R&R Activity	8
3.	Other Eligibility Criteria/Restrictions.....	9
4.	Maintenance of Effort (MOE)	9
5.	Cost Share or Match.....	9
6.	Economic Hardship Waivers	9
D.	Application and Submission Information.....	9
1.	Key Dates and Times	9
a.	Application Start Date: Mar. 11, 2024 at 8 a.m. ET.....	9
b.	Application Submission Deadline: Apr. 12, 2024 at 5 p.m. ET	9
c.	Anticipated Funding Selection Date:	10
	No later than Jul. 31, 2024.....	10
d.	Anticipated Award Date:	10
	Beginning on approximately Jul. 31, 2024 and continuing thereafter until all FY 2023 SAFER Program grant awards are issued (but no later than September 30, 2024).	10
e.	Other Key Dates	10
2.	Agreeing to Terms and Conditions of the Award.....	11
3.	Address to Request Application Package	11
4.	Requirements: Obtain a Unique Entity Identifier (UEI) and Register in the System for Award Management (SAM)	11
5.	Steps Required to Obtain a Unique Entity Identifier, Register in the System for Award Management (SAM), and Submit an Application	11
6.	Electronic Delivery	12
7.	How to Register to Apply	12
a.	General Instructions	12
b.	Obtain an UEI Number:	13
c.	Obtain Employer Identification Number.....	13
d.	Create a login.gov account	13
e.	Register with SAM.....	13
f.	Register in FEMA GO, Add the Organization to the System, and Establish the AOR	14
8.	Submitting the Final Application.....	14
9.	Timely Receipt Requirements and Proof of Timely Submission	15
10.	Content and Form of Application Submission.....	15
a.	Standard Required Application Forms and Information	15
b.	Program-Specific Required Forms and Information	15
11.	Funding Restrictions and Allowable Costs.....	15
a.	Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services	16
b.	Pre-Award Costs.....	18

c. Management and Administration (M&A) Costs	18
d. Indirect Facilities & Administrative (F&A) Costs	18
e. Other Direct Costs	19
E. Application Review Information	19
1. Application Evaluation Criteria	19
a. Programmatic Criteria	19
b. Financial Integrity Criteria	20
c. Supplemental Financial Integrity Criteria and Review	20
2. Review and Selection Process	20
3. Narrative Evaluation Criteria	21
a. Hiring Activity	22
b. R&R Activity (Fire Departments)	23
c. R&R Activity (National, state, local, or federally recognized tribal volunteer firefighters interest organizations)	24
F. Federal Award Administration Information	25
1. Notice of Award	25
2. Administrative and National Policy Requirements	26
a. DHS Standard Terms and Conditions	26
b. Ensuring the Protection of Civil Rights	26
c. Environmental Planning and Historic Preservation (EHP) Compliance	27
d. National Incident Management System (NIMS) Implementation	28
e. Period of Performance Guidance	28
f. Difference between Application Request and Award	29
g. Turndown Notifications	29
3. Reporting	29
a. Financial Reporting Requirements	30
b. Programmatic Performance Reporting Requirements	30
c. Closeout Reporting Requirements	30
d. Additional Reporting Requirements	32
4. Monitoring and Oversight	33
G. DHS Awarding Agency Contact Information	34
1. Contact and Resource Information	34
a. SAFER Program Office Contact	34
b. SAFER Program Application Guidance Documents	34
c. FEMA Grants News	34
d. Grant Programs Directorate (GPD) Award Administration Division	35
e. Equal Rights	35
f. Environmental Planning and Historic Preservation	35
2. Systems Information	35
a. FEMA GO	35
H. Additional Information	35
1. Termination Provisions	35
a. Noncompliance	35
b. With the Consent of the Recipient	36
c. Notification by the Recipient	36
2. Program Evaluation	36

3.	Period of Performance Extensions	37
4.	Disability Integration	37
5.	Conflicts of Interest in the Administration of Federal Awards or Subawards	38
6.	Procurement Integrity	39
	a. Important Changes to Procurement Standards in 2 C.F.R. Part 200	40
	b. Competition and Conflicts of Interest	40
	c. Supply Schedules and Purchasing Programs	42
	d. Procurement Documentation	43
7.	FEMA Financial Assistance Programs for Infrastructure	44
	a. Build America, Buy America Act	44
8.	Record Retention	46
	a. Record Retention Period	46
	b. Types of Records to Retain	46
9.	Actions to Address Noncompliance	47
10.	Audits	48
11.	Payment Information	49
12.	Whole Community Preparedness	49
13.	Appendix A – FY 2023 SAFER Program Updates	51
14.	Appendix B – Programmatic Information and Priorities	51
	a. Ineligible Applications and/or Organizations	51
	b. Supporting Definitions for this NOFO	52
	c. Application Tips	56
	d. Funding Limitations	56
	e. Restrictions on Uses of Award Funds	57
	f. Funding Priorities	57
	g. Hiring Activity Overview	58
	h. R&R Activity – Fire Departments Overview	59
	i. R&R Activity – National, State, Local, Territorial, or Federally Recognized Tribal Volunteer Firefighter Interest Organizations (Interest Organizations) Overview	62
	j. Eligible and Ineligible Costs and Requirements	63
15.	Appendix C – Award Administration Information	73
	a. Help FEMA Prevent Fraud, Waste, and Abuse	73
	c. Maintenance and Sustainment	74
	d. Taxes, Fees, Levies, and Assessments	75
	e. Excess Funds	76
	f. Payments and Amendments	76
	g. Disposition of Grant Funded Equipment	78
	h. Post-Award Recipient Responsibilities	78

A. Program Description

1. Issued By

U.S. Department of Homeland Security (DHS)/Federal Emergency Management Agency (FEMA)/Grant Programs Directorate (GPD)

2. Assistance Listings Number

97.083

3. Assistance Listings Title

Staffing for Adequate Fire and Emergency Response (SAFER) Grant

4. Funding Opportunity Title

Fiscal Year 2023 Staffing for Adequate Fire and Emergency Response (SAFER) Grant

5. Funding Opportunity Number

DHS-23-GPD-083-00-99

6. Authorizing Authority for Program

Section 34 of the Federal Fire Prevention and Control Act of 1974, Pub. L. No. 93-498, as amended (15 U.S.C § 2229a)

7. Appropriation Authority for Program

Department of Homeland Security Appropriations Act, 2023 (Pub. L. No. 117-328)

8. Announcement Type

Initial

9. Program Category

Preparedness: Fire and Life Safety

10. Program Overview, Objectives, and Priorities

a. Overview

The Fiscal Year (FY) 2023 Staffing for Fire and Emergency Response (SAFER) Grant Program (hereafter referred to as the SAFER Program) is one of three grant programs that constitute the Department of Homeland Security (DHS), Federal Emergency Management Agency's (FEMA) focus on enhancing the safety of the public and firefighters with respect to fire and fire-related hazards. The SAFER Program provides funding directly to fire departments and volunteer firefighter interest organizations to assist in increasing the number of firefighters to help communities meet industry minimum standards and attain 24-hour staffing to provide adequate fire protection from fire and fire-related hazards, and to fulfill traditional missions of fire departments. Since 2005, the SAFER Program has awarded approximately \$5.2 billion in grant funding to provide critically needed resources to hire new, additional firefighters (or to change the status of part-time or paid-on-call firefighters to full-time firefighters), to rehire laid off firefighters, or to retain firefighters facing layoff, as well as recruitment and retention of volunteer firefighters. Information about success stories for this program can be found at [Assistance to Firefighters Grants Program | FEMA.gov](#).

The SAFER Program is part of a comprehensive set of measures authorized by Congress and implemented by DHS. Among the five basic homeland security missions noted in the [DHS Strategic Plan for Fiscal Years 2020-2024](#), the SAFER Program supports the goal to Strengthen National Preparedness and Resilience. In awarding grants, the FEMA Administrator is required to consider:

- The findings and recommendations of the Technical Evaluation Panel;
- The degree to which an award will reduce deaths, injuries, and property damage by reducing the risks associated with fire-related and other hazards;
- The extent of an applicant’s need for a SAFER Program grant and the need to protect the United States as a whole; and
- The number of calls requesting or requiring a firefighting or emergency medical response received by an applicant.

The [2022–2026 FEMA Strategic Plan](#) creates a shared vision for the field of emergency management and sets an ambitious, yet achievable, path forward to unify and further professionalize emergency management across the country. The SAFER Program directly supports Goal 3 to Promote and Sustain a Ready FEMA and Prepared Nation. We invite all our stakeholders and partners to join us in building a more prepared and resilient nation.

b. Objectives

The objectives of the SAFER Program are to assist local fire departments with staffing and deployment capabilities to respond to emergencies and ensure that communities have adequate protection from fire and fire-related hazards. Local fire departments accomplish this by improving staffing and deployment capabilities, so they may more effectively and safely respond to emergencies. With enhanced staffing levels, recipients should experience a reduction in response times and an increase in the number of trained personnel assembled at the incident scene.

c. Priorities

Information on program priorities and objectives for the FY 2023 SAFER Program can be found in [Appendix B - Programmatic Information and Priorities](#) of this NOFO.

11. Performance Measures

The grant recipient is required to collect data to allow FEMA to measure performance of the awarded grant in support of the SAFER Program metrics, which are tied to the programmatic objectives and priorities. To measure performance, FEMA may request information throughout the period of performance. In its final performance report submitted at closeout, the recipient must submit sufficient information to demonstrate it has met the performance goal as stated in its award. FEMA will measure the recipient’s performance of the grant by comparing the number of items, supplies, projects, and activities needed and requested in its application with the number of items, supplies, projects, and activities acquired and delivered by the end of the period of performance using the following programmatic metrics:

- Percentage of “majority career” SAFER Program recipients’ who reported and provided evidence that the grant funding increased compliance with structural fire

responses that complied with National Fire Protection Association (NFPA) 1710 structural response standards;

- Percentage of “majority volunteer” SAFER Program recipients’ who reported and provided evidence that the grant funding increased compliance with structural fire responses that complied with NFPA 1720 structural response standards; and
- Percentage of SAFER Program recipients who reported and provided evidence that the grant funding increased compliance with NFPA 1710 or 1720 assembly and deployment standards.

Note: NFPA 1710 and 1720 are lapsing in 2026 and will be consolidated under the proposed NFPA 1750. FEMA is working with the NFPA Standards Council to evaluate deployment of fire suppression operations. No decisions have been made and FEMA will issue additional guidance if and when more information becomes available. While the goal of the grant is to increase compliance with NFPA 1710 or 1720, 24-hour staffing is not a requirement of the SAFER Program.

B. Federal Award Information

1. Available Funding for the NOFO: **\$360 million**
2. Projected Number of Awards: **300**
3. Period of Performance: **12-48 months**
 - **Hiring of Firefighters (Hiring) Activity:** The period of performance for applications funded under the Hiring Activity will be 36 months.
 - **Recruitment and Retention (R&R) Activity:** The period of performance for applications funded under the R&R Activity will be 12, 24, 36, or 48 months.

Extensions to the period of performance are allowed. For additional information on period of performance extensions, please refer to [Section H.3](#) of this NOFO.

FEMA awards under most programs, including this program, only include one budget period, so it will be same as the period of performance. See 2 C.F.R. § 200.1 for definitions of “budget period” and “period of performance.”

4. Projected Period of Performance Start Date(s): **N/A¹**
5. Projected Period of Performance End Date(s): **N/A**
6. Funding Instrument Type: **Grant**

¹ FEMA funds SAFER Program awards on a rolling basis; as such, the date the FEMA Assistant Administrator for the Grant Programs Directorate signs the obligating document dictates the unique Period of Performance start and end dates for each award.

C. Eligibility Information

1. Eligible Applicants

a. *Hiring Activity*

Fire departments operating in any of the 50 states, as well as fire departments in the District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of Puerto Rico², or any federally recognized Indian tribe or tribal organization. A fire department is an agency or organization having a formally recognized arrangement with a state, local, tribal, or territorial authority (city, county, parish, fire district, township, town, or other governing body) to provide fire suppression to a population within a geographically fixed primary first due response area.

b. *R&R Activity*

Volunteer and combination fire departments operating in any of the 50 states, as well as fire departments in the District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of Puerto Rico², or any federally recognized Indian tribe or tribal organization. A fire department is an agency or organization having a formally recognized arrangement with a state, local, tribal, or territorial authority (city, county, parish, fire district, township, town, or other governing body) to provide fire suppression to a population within a geographically fixed primary first due response area. National, regional, state, local, tribal, and nonprofit interest organizations representing the interests of volunteer firefighters are eligible to receive a SAFER Program award under the R&R Activity.

Information on ineligible applications and/or organizations is in [Appendix B – Programmatic Information and Priorities](#) of this NOFO.

2. Applicant Eligibility Criteria

a. *Hiring Activity*

The Hiring Activity offers grants to support applications to hire new, additional firefighters (or to change the status of part-time or paid-on-call firefighters to full-time firefighters), rehire laid off firefighters, or to retain firefighters facing layoff. National, regional, state, local, tribal, and nonprofit interest organizations representing the interests of volunteer firefighters are not eligible to receive a SAFER Program award under the Hiring Activity.

b. *R&R Activity*

The R&R Activity offers grants to support applications to assist fire departments with the recruitment and retention of volunteer firefighters who are involved with or trained in the operations of firefighting and emergency response. Career fire departments are not eligible to apply for funding under the R&R Activity.

² The District of Columbia, the Commonwealth of the Northern Mariana Islands, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of Puerto Rico are all defined as “States” in the Federal Fire Prevention and Control Act of 1974. See 15 U.S.C. § 2203(10)

Each activity has its own application and eligibility requirements, as further outlined in [Appendix B – Programmatic Information and Priorities](#) of this NOFO.

An application submitted by an otherwise eligible non-federal entity (i.e., the applicant) may be deemed ineligible when the person that submitted the application is not: **1) a current employee, personnel, official, staff, or leadership of the non-federal entity; and 2) duly authorized to apply for an award on behalf of the non-federal entity at the time of application.**

Further, the Authorized Organization Representative (AOR) must be a duly authorized current employee, personnel, official, staff, or leadership of the recipient and **provide an email address unique to the recipient at the time of application and upon any change in assignment during the period of performance. Consultants or contractors of the recipient are not permitted to be the AOR of the recipient.**

3. Other Eligibility Criteria/Restrictions

National Incident Management System (NIMS) Implementation

SAFER Program applicants are not required to comply with NIMS to apply for SAFER Program funding or to receive a SAFER Program award. Any applicant who receives an FY 2023 SAFER Program award must achieve the level of [NIMS compliance](#) required by the Authority Having Jurisdiction (AHJ) over the applicant's emergency service operations (e.g., a local government), prior to the end of the grant's period of performance.

4. Maintenance of Effort (MOE)

There is no MOE or minimum budget requirement for the FY 2023 SAFER Program.

5. Cost Share or Match

There is no cost share or match or position cost limit for the FY 2023 SAFER Program. The award budget will not account for any voluntary committed cost sharing or overmatch. The use of an overmatch is not given additional consideration when scoring applicants.

6. Economic Hardship Waivers

Because there is no minimum budget requirement, cost share requirement, or position cost limit, an economic hardship waiver process is not necessary for the FY2023 SAFER Program.

D. Application and Submission Information

1. Key Dates and Times

- | | |
|--|--|
| a. Application Start Date: | <i>Mar. 11, 2024 at 8 a.m. ET</i> |
| b. Application Submission Deadline: | <i>Apr. 12, 2024 at 5 p.m. ET</i> |

All applications **must** be received by the established deadline.

FEMA's Grants Outcomes (FEMA GO) system automatically records proof of timely submission, and the system generates an electronic date/time stamp when FEMA GO successfully receives the application. The individual with the Authorized Organization

Representative role that submitted the application will also receive the official date/time stamp and a FEMA GO tracking number in an email serving as proof of their timely submission. For additional information on how an applicant will be notified of application receipt, see the subsection titled “Timely Receipt Requirements and Proof of Timely Submission” in [Section D.7](#) of this NOFO.

FEMA will not review applications that are received after the deadline or consider these late applications for funding. FEMA may, however, extend the application deadline on request for any applicant who can demonstrate that good cause exists to justify extending the deadline. Good cause for an extension may include technical problems outside of the applicant’s control that prevent submission of the application by the deadline, other exigent or emergency circumstances, or statutory requirements for FEMA to make an award.

Applicants experiencing technical problems outside of their control must notify FEMA as soon as possible and before the application deadline. Failure to timely notify FEMA of the issue that prevented the timely filing of the application may preclude consideration of the award. “Timely notification” of FEMA means the following: prior to the application deadline and within 48 hours after the applicant became aware of the issue.

A list of FEMA contacts can be found in [Section G](#) of this NOFO. For technical assistance with the FEMA GO system, please contact the FEMA GO Helpdesk at FEMAGO@fema.dhs.gov or (877) 585-3242, Monday through Friday, 9 a.m. – 6 p.m. ET.

For programmatic or grants management questions, please contact your Preparedness Officer or Grants Management Specialist. If applicants do not know who to contact or if there are programmatic questions or concerns, please contact the SAFER Program Help Desk by phone at (866) 274-0960 or by email at FireGrants@fema.dhs.gov, Monday through Friday, 8 a.m. – 4:30 p.m. ET

c. *Anticipated Funding Selection Date:*

No later than Jul. 31, 2024

d. *Anticipated Award Date:*

Beginning on approximately Jul. 31, 2024 and continuing thereafter until all FY 2023 SAFER Program grant awards are issued (but no later than September 30, 2024).

e. *Other Key Dates*

Event	Suggested Deadline for Completion
Obtaining Unique Entity Identifier (UEI) number	Four weeks before actual submission deadline
Obtaining a valid Employer Identification Number (EIN)	Four weeks before actual submission deadline
Creating an account with login.gov	Four weeks before actual submission deadline
Registering in SAM or Updating SAM registration	Four weeks before actual submission deadline

Event	Suggested Deadline for Completion
Registering Organization in FEMA GO	Prior to beginning application
Submitting complete application in FEMA GO	One week before actual submission deadline

2. Agreeing to Terms and Conditions of the Award

By submitting an application, applicants agree to comply with the requirements of this NOFO and the terms and conditions of the award, should they receive an award.

3. Address to Request Application Package

Applications are processed through the FEMA GO system. To access the system, go to <https://go.fema.gov/>.

Note: Hard copies of the application are not available. However, the Telephone Device for the Deaf (TDD) and/or Federal Information Relay Service (FIRS) number available for this notice is (800) 462-7585.

4. Requirements: Obtain a Unique Entity Identifier (UEI) and Register in the System for Award Management (SAM)

Each applicant, unless they have a valid exception under 2 CFR 25.110, must:

- 1) Be registered in Sam.Gov before application submission.
- 2) Provide a valid Unique Entity Identifier (UEI) in its application.
- 3) Continue to always maintain an active System for Award Management (SAM) registration with current information during the Federal Award process.

5. Steps Required to Obtain a Unique Entity Identifier, Register in the System for Award Management (SAM), and Submit an Application

Applying for an award under this program is a multi-step process and requires time to complete. Applicants are encouraged to register early as the registration process can take four weeks or more to complete. Therefore, registration should be done in sufficient time to ensure it does not impact your ability to meet required submission deadlines.

Please review the table above for estimated deadlines to complete each of the steps listed. Failure of an applicant to comply with any of the required steps before the deadline for submitting an application may disqualify that application from funding.

To apply for an award under this program, all applicants must:

- a. Apply for, update, or verify their Unique Entity Identifier (UEI) number and Employer Identification Number (EIN) from the Internal Revenue Service;
- b. In the application, provide an UEI number;
- c. Have an account with login.gov;
- d. Register for, update, or verify their SAM account and ensure the account is active before submitting the application;
- e. Register in FEMA GO, add the organization to the system, and establish the Authorized Organizational Representative (AOR). The organization's electronic business point of

contact (eBiz POC) from the SAM registration may need to be involved in this step. For step-by-step instructions, see the [FEMA GO Startup Guide](#)

- f. Submit the complete application in FEMA GO; and
- g. Continue to maintain an active SAM registration with current information at all times during which it has an active federal award or an application or plan under consideration by a federal awarding agency. As part of this, applicants must also provide information on an applicant's immediate and highest-level owner and subsidiaries, as well as on all predecessors that have been awarded federal contracts or federal financial assistance within the last three years, if applicable.

Applicants are advised that FEMA may not make a federal award until the applicant has complied with all applicable SAM requirements. Therefore, an applicant's SAM registration must be active not only at the time of application, but also during the application review period and when FEMA is ready to make a federal award. Further, as noted above, an applicant's or recipient's SAM registration must remain active for the duration of an active federal award. If an applicant's SAM registration is expired at the time of application, expires during application review, or expires any other time before award, FEMA may determine that the applicant is not qualified to receive a federal award and use that determination as a basis for making a federal award to another applicant.

Per 2 C.F.R. § 25.110(c)(2)(iii), if an applicant is experiencing exigent circumstances that prevents it from obtaining an UEI number and completing SAM registration prior to receiving a federal award, the applicant must notify FEMA as soon as possible by contacting FireGrants@fema.dhs.gov and providing the details of the circumstances that prevent completion of these requirements. If FEMA determines that there are exigent circumstances and FEMA has decided to make an award, the applicant will be required to obtain an UEI number, if applicable, and complete SAM registration within 30 days of the federal award date.

6. Electronic Delivery

DHS is participating in the Grants.gov initiative to provide the grant community with a single site to find and apply for grant funding opportunities. DHS encourages or requires applicants to submit their applications online through Grants.gov, depending on the funding opportunity. **For this funding opportunity, FEMA requires applicants to submit applications through FEMA GO.**

7. How to Register to Apply

a. General Instructions

Registering and applying for an award under this program is a multi-step process and requires time to complete. Read the instructions below about registering to apply for FEMA funds. Applicants should read the registration instructions carefully and prepare the information requested before beginning the registration process. Reviewing and assembling the required information before beginning the registration process will alleviate last-minute searches for required information.

The registration process can take up to four weeks to complete. To ensure an application meets the deadline, applicants are advised to start the required steps well in advance of their submission.

Organizations must have an UEI number, an EIN, an active System for Award Management (SAM) registration and Grants.gov account to apply for grants.

b. Obtain an UEI Number:

All entities applying for funding, including renewal funding, must have a UEI number. Applicants must enter the UEI number in the applicable data entry field on the SF-424 form.

For more detailed instructions for obtaining a UEI number, refer to: [SAM.gov](https://sam.gov).

c. Obtain Employer Identification Number

All entities applying for funding must provide an Employer Identification Number (EIN). The EIN can be obtained from the IRS by visiting: [Apply for an Employee Identification Number \(EIN\) Online](https://www.irs.gov/efile).

d. Create a login.gov account

Applicants must have a [login.gov account](https://login.gov) in order to register with SAM or update their SAM registration.

Applicants only have to create a login.gov account once. For applicants that are existing SAM users, use the same email address for the login.gov account as with SAM.gov so that the two accounts can be linked.

For more information on the login.gov requirements visit [SAM registration](https://sam.gov).

e. Register with SAM

All organizations applying must register with SAM. Failure to register with SAM will prevent your organization from applying. SAM registration must be renewed annually and must remain active throughout the entire grant life cycle. Organizations will be issued a UEI number with the completed SAM registration.

For more detailed instructions for registering with SAM, refer to [Register with SAM](https://sam.gov).

Note: As a **new requirement** per 2 C.F.R. § 25.200, applicants must also provide the applicant's immediate and highest-level owner, subsidiaries, and predecessors that have been awarded federal contracts or federal financial assistance within the past three years, if applicable.

I. ADDITIONAL SAM REMINDERS

Existing SAM.gov account holders should check their account to make sure it is "ACTIVE." SAM registration should be completed at the very beginning of the application period and should be renewed annually to avoid being "INACTIVE."

Please allow plenty of time before the grant application submission deadline to

obtain an UEI number and then to register in SAM. It may be four weeks or more after an applicant submits the SAM registration before the registration is active in SAM, and then it may be an additional 24 hours before FEMA’s system recognizes the information.

It is imperative that the information applicants provide is correct and current. Please ensure that your organization’s name, address, and EIN are up to date in SAM and that the UEI number used in SAM is the same one used to apply for all other FEMA awards. Payment under any FEMA award is contingent on the recipient’s having a current SAM registration.

II. HELP WITH SAM

The SAM quick start guide for new recipient registration and SAM video tutorial for new applicants are tools created by the General Services Administration (GSA) to assist those registering with SAM. If applicants have questions or concerns about a SAM registration, please contact the Federal Support Desk at [Federal Support Desk](#) or call toll free (866) 606-8220, Monday through Friday, 8 a.m. – 8 p.m. ET.

f. Register in FEMA GO, Add the Organization to the System, and Establish the AOR

Applicants must register in FEMA GO and add their organization to the system. The organization’s electronic business point of contact (EBiz POC) from the SAM registration may need to be involved in this step. For step-by-step instructions, see [FEMA GO Startup Guide](#).

Note: FEMA GO will support only the most recent major release of the following browsers:

- Google Chrome;
- Internet Explorer;
- Mozilla Firefox;
- Apple Safari; and
- Microsoft Edge.

Users who attempt to use tablet type devices or other browsers may encounter issues with using FEMA GO.

8. Submitting the Final Application

Applicants will be prompted to submit the standard application information and any program-specific information required as described in [Section D.8](#) of this NOFO, “Content and Form of Application Submission.” The Standard Forms (SF) may be accessed in the Forms tab under the [SF-424 family on Grants.gov](#). Applicants should review these forms before applying to ensure they have all the information required.

After submitting the final application, FEMA GO will provide either an error message or a successfully received transmission in the form of an email sent to the AOR that submitted the application. Applicants using slow internet connections, such as dial-up connections, should be aware that transmission can take some time before FEMA GO receives your application.

For additional application submission requirements, including program-specific requirements, please refer to the subsection titled “Content and Form of Application Submission” under [Section D.8](#) of this NOFO.

9. Timely Receipt Requirements and Proof of Timely Submission

All applications must be completed in FEMA GO by the application deadline. FEMA GO automatically records proof of timely submission and the system generates an electronic date/time stamp when FEMA GO successfully receives the application. The individual with the AOR role that submitted the application will also receive the official date/time stamp and a FEMA GO tracking number in an email serving as proof of their timely submission on the date and time that FEMA GO received the application.

Applicants who experience system-related issues will be addressed until 3 p.m. ET on the date applications are due. No new system-related issues will be addressed after this deadline. Applications not received by the application submission deadline will not be accepted.

10. Content and Form of Application Submission

a. Standard Required Application Forms and Information

The following forms or information are required to be submitted via FEMA GO. The Standard Forms (SF) are also available at [Grants.gov SF-424 Family](#).

- **SF-424, Application for Federal Assistance**
- **Grants.gov Lobbying Form, Certification Regarding Lobbying**
- **SF-424A, Budget Information (Non-Construction)**
- **SF-424B, Standard Assurances (Non-Construction)**
- **SF-LLL, Disclosure of Lobbying Activities**
- **Indirect Cost Agreement or Proposal** if the budget includes indirect costs and the applicant is required to have an indirect cost rate agreement or proposal. If the applicant does not have or is not required to have an indirect cost rate agreement or proposal, please see [Section D.9](#) of this NOFO, “Funding Restrictions and Allowable Costs,” for further information regarding allowability of indirect costs and whether alternatives to an indirect cost rate agreement or proposal might be available, or contact the relevant FEMA staff identified in [Section G](#) of this NOFO, “DHS Awarding Agency Contact Information” for further instructions.

b. Program-Specific Required Forms and Information

For program-specific updates and information, please see the Appendices to this NOFO.

11. Funding Restrictions and Allowable Costs

All costs charged to awards covered by this NOFO must comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements at 2 C.F.R. Part 200, unless otherwise indicated in the NOFO, or the terms and conditions of the award. This includes, among other requirements, that costs must be incurred, and products and services must be delivered, within the period of performance of the award. See 2 C.F.R. § 200.403(h) (referring to budget periods, which for FEMA awards is the same as the period of performance).

In general, the Cost Principles establish standards for the allowability of costs, provide detailed guidance on the cost accounting treatment of costs as direct or administrative costs, and set forth allowability principles for selected items of cost. More specifically, except as otherwise stated in this NOFO, the terms and condition of an award, or other program materials, costs charged to awards covered by this NOFO must be consistent with the Cost Principles for Federal Awards located at 2 C.F.R. Part 200, Subpart E. In order to be allowable, all costs charged to a FEMA award or applied to the cost share must be reasonable in nature and amount and allocable to the particular FEMA award.

Additionally, all costs charged to awards must comply with the grant program's applicable statutes, policies, requirements in this NOFO as well as with the terms and conditions of the award. If FEMA staff identify costs that are inconsistent with any of these requirements, these costs may be disallowed, and FEMA may recover funds as appropriate, consistent with applicable laws, regulations, and policies.

As part of those requirements, grant recipients and subrecipients may only use federal funds or funds applied to a cost share for the purposes set forth in this NOFO and the terms and conditions of the award, and those costs must be consistent with the statutory authority for the award.

Grant funds may not be used for matching funds for other federal grants/cooperative agreements, lobbying, or intervention in federal regulatory or adjudicatory proceedings. In addition, federal funds may not be used to sue the federal government or any other government entity.

Additionally, federal employees are prohibited from working in any capacity (paid or unpaid) on the development of any proposal submitted under this program.

In addition to the subsections below, please see [Appendix B – Programmatic Information and Priorities, Section e. Restrictions on Uses of Award Funds](#) for additional information on funding restrictions and allowable costs.

a. *Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services*

Recipients and subrecipients of FEMA federal financial assistance are subject to the prohibitions described in section 889 of the [John S. McCain National Defense Authorization Act for Fiscal Year 2019 \(FY 2019 NDAA\)](#), Pub. L. No. 115-232 (2018) and 2 C.F.R. §§ 200.216, 200.327, 200.471, and Appendix II to 2 C.F.R. Part 200. Beginning August 13, 2020, the statute – as it applies to FEMA recipients, subrecipients, and their contractors and subcontractors – prohibits obligating or expending federal award funds on certain telecommunications and video surveillance products and contracting with certain entities for national security reasons.

Guidance is available at [FEMA Policy #405-143-1 - Prohibitions on Expending FEMA Award Funds for Covered Telecommunications Equipment or Services](#)

Additional guidance is available at [Contract Provisions Guide: Navigating Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards \(fema.gov\)](#).

Effective August 13, 2020, FEMA recipients and subrecipients **may not** use any FEMA funds under open or new awards to:

- Procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system;
- Enter into, extend, or renew a contract to procure or obtain any equipment, system, or service that uses covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology of any system; or
- Enter into, extend, or renew contracts with entities that use covered telecommunications equipment or services as a substantial or essential component of any system, or as critical technology as part of any system.

I. REPLACEMENT EQUIPMENT AND SERVICES

FEMA grant funding may be permitted to procure replacement equipment and services impacted by this prohibition, provided the costs are otherwise consistent with the requirements of the NOFO.

II. DEFINITIONS

Per section 889(f)(2)-(3) of the FY 2019 NDAA and 2 C.F.R. § 200.216, covered telecommunications equipment or services means:

- i. Telecommunications equipment produced by Huawei Technologies Company or ZTE Corporation, (or any subsidiary or affiliate of such entities);
- ii. For the purpose of public safety, security of Government facilities, physical security surveillance of critical infrastructure, and other national security purposes, video surveillance and telecommunications equipment produced by Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company (or any subsidiary or affiliate of such entities);
- iii. Telecommunications or video surveillance services provided by such entities or using such equipment; or
- iv. Telecommunications or video surveillance equipment or services produced or provided by an entity that the Secretary of Defense, in consultation with the Director of National Intelligence or the Director of the Federal Bureau of Investigation, reasonably believes to be an entity owned or controlled by, or otherwise connected to, the People's Republic of China.

Examples of the types of products covered by this prohibition include phones, internet, video surveillance, and cloud servers when produced, provided, or used by

the entities listed in the definition of “covered telecommunications equipment or services.” See 2 C.F.R. § 200.471.

b. *Pre-Award Costs*

Generally, grant funds cannot be used to pay for products and services contracted for or obligated prior to the effective date of the award. Fees for grant writers are considered an exception and may be included as a pre-award expenditure, see [Appendix C](#) for details. Further, other costs incurred after the application deadline, but prior to an offer of award, may be eligible for reimbursement only if the following conditions are met:

- The recipient must request approval from FEMA to incur such pre-award costs. Requests must be sent via email to FireGrants@fema.dhs.gov and include the application number and justification narrative. Please note, the recipient must seek approval at the time of acquisition and before the award is announced.
- The recipient must receive written confirmation from FEMA that the expenses have been reviewed and that FEMA has determined the costs to be justified, unavoidable, and consistent with the grant’s scope of work.
- The pre-award cost must meet the requirements of 2 C.F.R. § 200.458, which provides that the costs must be necessary for efficient and timely performance of the grant’s scope of work.

Note: FEMA reserves the right to re-evaluate and disallow pre-award costs at time of award monitoring if it is later determined that the services were not properly procured or do not satisfy the requirements of 2 C.F.R. § 200.458.

See [Appendix C – Award Administration Information](#) for further information regarding grant writer fees and the “[Additional Information](#)” section of this NOFO for general procurement under grants requirements.

c. *Management and Administration (M&A) Costs*

M&A activities are those directly related to the management and administration of the SAFER award funds, such as financial management and monitoring. M&A expenses should be based only on actual expenses or known contractual costs; requests that are simple percentages of the award or estimates, without supporting justification or adequate documentation will not be allowed or considered for reimbursement. Salaries and fringe benefits for personnel directly supporting the grant are not required to be included in the M&A budget line item. No more than 3% of the federal share of SAFER Program funds awarded may be expended by the recipient for M&A for purposes associated with the SAFER Program award. M&A costs are not eligible under the Hiring Activity.

d. *Indirect Facilities & Administrative (F&A) Costs*

Indirect costs are allowable only under R&R Activity for this program as described in 2 C.F.R. Part 200, including 2 C.F.R. § 200.414. Applicants with a current negotiated indirect cost rate agreement that desire to charge indirect costs to an award must provide a copy of their negotiated indirect cost rate agreement at the time of application. Not all applicants are required to have a current negotiated indirect cost rate agreement. Applicants that are not

required by 2 C.F.R. Part 200 to have a negotiated indirect cost rate agreement but are required by 2 C.F.R. Part 200 to develop an indirect cost rate proposal must provide a copy of their proposal at the time of application. Applicants who do not have a current negotiated indirect cost rate agreement (including a provisional rate) and wish to charge the de minimis rate must reach out to the FEMA Preparedness Officer for further instructions. Applicants who wish to use a cost allocation plan in lieu of an indirect cost rate must also reach out to FEMA Preparedness Officer for further instructions. Post-award requests to charge indirect costs will be considered on a case-by-case basis and based upon the submission of an agreement or proposal as discussed above or based upon the de minimis rate or cost allocation plan, as applicable. Indirect costs are not allowable under the Hiring Activity.

e. *Other Direct Costs*

CONSTRUCTION

Construction costs are not eligible under the SAFER Program. Construction includes major alterations to a building that changes the profile or footprint of the structure.

Modifications to facilities activities described in [Appendix B – Programmatic Information and Priorities, Section f. Funding Priorities](#) are not considered construction costs for purposes of general award cost categorization and may be eligible. However, modifications to facilities activities might be considered “construction” for purposes of applicable procurement under grants requirements or environmental protection and historic preservation purposes.

E. Application Review Information

1. Application Evaluation Criteria

a. *Programmatic Criteria*

Funding priorities and programmatic criteria for evaluating SAFER Program applications are established by FEMA based on the recommendations from the Criteria Development Panel (CDP). Each year, FEMA convenes a panel of fire service professionals to develop funding priorities for the SAFER Program. The panel makes recommendations about funding priorities as well as developing criteria for awarding grants.

The **nine major fire service organizations** represented on the panel are:

- International Association of Fire Chiefs
- International Association of Fire Fighters
- National Volunteer Fire Council
- National Fire Protection Association
- National Association of State Fire Marshals
- International Association of Arson Investigators
- International Society of Fire Service Instructors
- North American Fire Training Directors
- Congressional Fire Service Institute

The CDP is charged with making recommendations to FEMA regarding the creation or modification of previously established funding priorities as well as developing criteria for awarding grants. The content of this NOFO reflects implementation of the CDP’s recommendations with respect to the priorities, direction, and criteria for awards.

FEMA will rank all complete and submitted applications based on how well they align with the program priorities for the activity. Answers to the application's activity specific questions provide information used to determine each application's ranking relative to the stated program priorities.

b. *Financial Integrity Criteria*

Prior to making a federal award, FEMA is required by 31 U.S.C. § 3354, as enacted by the Payment Integrity Information Act of 2019, Pub. L. No. 116-117 (2020); 41 U.S.C. § 2313; and 2 C.F.R. § 200.206 to review information available through any Office of Management and Budget (OMB)-designated repositories of governmentwide eligibility qualification or financial integrity information, including whether the applicant is suspended or debarred. FEMA may also pose additional questions to the applicant to aid in conducting the pre-award risk review. Therefore, application evaluation criteria may include the following risk-based considerations of the applicant:

- i. Financial stability;
- ii. Quality of management systems and ability to meet management standards;
- iii. History of performance in managing federal awards;
- iv. Reports and findings from audits; and
- v. Ability to effectively implement statutory, regulatory, or other requirements.

c. *Supplemental Financial Integrity Criteria and Review*

Prior to making a federal award where the anticipated total federal share will be greater than the simplified acquisition threshold, currently \$250,000:

- i. FEMA is required to review and consider any information about the applicant, including information on the applicant's immediate and highest-level owner, subsidiaries, and predecessors, if applicable, that is in the designated integrity and performance system accessible through the System for Award Management (SAM), which is currently the [Federal Awardee Performance and Integrity Information System](#) (FAPIIS).
- ii. An applicant, at its option, may review information in FAPIIS and comment on any information about itself that a federal awarding agency previously entered.
- iii. FEMA will consider any comments by the applicant, in addition to the other information in FAPIIS, in making a judgment about the applicant's integrity, business ethics, and record of performance under federal awards when completing the review of risk posed by applicants as described in 2 C.F.R. § 200.206.

2. *Review and Selection Process*

SAFER Program applications are reviewed through a multi-phase process. All applications are electronically pre-scored and ranked based on how well they align with the funding priorities outlined in this NOFO.

Applications with the highest pre-score rankings per activity are then scored competitively by no less than three members of a Peer Review Panel.

Applications will also be evaluated through a series of internal FEMA review processes for completeness, adherence to programmatic guidelines, technical feasibility, costs/quantities, and anticipated effectiveness of the proposed project(s). Below is the process by which applications will be reviewed:

I. Pre-scoring Process

The application undergoes an electronic pre-scoring process based on established program priorities listed in [Appendix B – Programmatic Information and Priorities](#) and answers to activity-specific questions within the online application. Application Narratives are not reviewed during the pre-score process. “Request Details” and “Budget” information should comply with program guidance and statutory funding limitations. The pre-score is 50% of the total application score under the Hiring Activity, and 30% of the total application score under the R&R Activity.

II. Peer Review Panel Process

Applications with the highest rankings from the pre-scoring process will undergo a Peer Review Panel process. A panel of peer reviewers is comprised of fire service representatives recommended by the CDP. Peer reviewers will assess the merits of each application based on the narrative statement on the requested activity. The evaluation elements listed in the “Narrative Evaluation Criteria” below will be used to calculate the narrative’s score for each activity requested. Panelists will independently score each requested activity within the application, discuss the merits and/or shortcomings of the application with their peers, and document the findings. A consensus is not required. The panel score is 50% of the total application score under the Hiring Activity, and 70% of the total application score under the R&R Activity.

III. Technical Evaluation Process (TEP)

The highest ranking applications from both activities will be considered within the fundable range. Applications that are in the fundable range will undergo both a Technical Review by a subject-matter expert as well as a FEMA Program Office review before being recommended for award. The FEMA Program Office will assess the request with respect to costs, quantities, feasibility, eligibility, and recipient responsibility prior to recommending any application for award.

During the TEP information in [Appendix B - Programmatic Information and Priorities](#) is used to make final corrections to any request not meeting program eligibility requirements. This is not a scored phase of the application process. Requests may be recommended for partial funding or disqualification based on findings made during this assessment.

3. Narrative Evaluation Criteria

The Narrative Statements of the application must provide specific details about the activity for which applicants seek funding, including budget details. The weighted evaluation criteria used

by the peer reviewers in the determination of the grant award, as described below, make up the elements of the narrative statement score. **FEMA conducts reviews of a random sampling of applications to compare them for duplication including the narrative statements and statistical data. Therefore, all elements of the narrative statements must be specific and unique to the applying entity, and all statistical data must be accurate.** Applications with narrative statements that have substantial duplication of statements, sentences, or paragraphs to other submitted applications, and/or inaccurate data that may mislead reviewers may be disqualified. Discovery of falsification, fabrication, or plagiarism of other grant proposals will disqualify the application(s).

Note: FEMA evaluates each application on its merit, veracity, and accuracy to ascertain how the narrative statement(s) outlined within the application depicts the applicant's and their community's uniqueness, their particular risks, and how selecting them over a similarly situated applicant advances the objectives of the SAFER program to assist local fire departments with staffing and deployment capabilities to respond to emergencies and assure that communities have adequate protection from fire and fire-related hazards. At any time during application review process, including the technical review stage, FEMA may request additional documentation from applicants, including but not limited to:

- Copies of official or certified documents demonstrating the claimed financial need;
- Copies of the applicant's needs assessment report, survey, or any documented other efforts undertaken to identify the applicant's unique project objectives;
- Copies of the risk analysis conducted to ascertain how said project will address the applicant's unique needs in alignment with their mission and SAFER Program grant purpose;
- Additional information or evidence detailing the applicant's particular risks; and
- Any other information deemed necessary to adequately weigh the applicant's assistance request for funding under this discretionary-competitive grant program. No applicant is guaranteed funding.

The Narrative Statement blocks do not allow for formatting. Do not type the Narrative Statements using only capital letters. Additionally, do not include tables, special characters, or fonts (e.g., quotation marks, bullets), or graphs. Space for the Narrative Statement is limited. While each element must have a minimum of 200 characters, the maximum number of characters varies based on the questions being asked.

Peer Review Panelists will evaluate and score each activity based on the following narrative elements within each activity.

- a. **Hiring Activity** - The panel score is 50% of the total application score.
 - i. **Project Description (30%):**
 - Why does the department need the positions requested in this application?
 - How will the positions requested in this application be used within the department (e.g., fourth firefighter on engine, open a new station, eliminate browned out stations, reduce overtime)?
 - What unique and specific services will the requested positions provide to the fire department and community?

- How will funds awarded through this grant enhance the department's ability to protect critical infrastructure within the primary response area?

ii. **Impact on Daily Operations (30%):**

- How are the community and the current firefighters employed by the department at risk without the positions requested in this application?
- How will that risk be unequivocally reduced if awarded?

iii. **Financial Need (30%):**

- Provide an income versus expenses breakdown of the department's current annual budget.
- Describe the department's precise budget shortfalls and inability to address financial needs without federal assistance.
- Describe what other actions the department has taken to obtain funding elsewhere (e.g., state assistance programs, other grant programs).
- Discuss how the critical functions of the department are uniquely affected without this funding.

iv. **Cost Benefit (10%):**

- Describe the unique and specific benefits (e.g., quantifying the anticipated savings and/or efficiencies) the department and community will realize if awarded the positions requested in this application.

b. R&R Activity (Fire Departments) - The panel score is 70% of the total application score.

i. **Project Description (30%):**

- Describe the unique problems and issues the department is experiencing in recruiting new volunteer firefighters.
- Describe the particular problems and issues the department is experiencing in retaining current members.
- Describe the precise implementation plan, including the goals, objectives, methods, specific steps, and timelines to directly address the identified problems or issues.
- Describe the current marketing plan already in place, or the marketing program to be put in place with or without grant funds.
- Describe how the program will be uniquely evaluated for its impact on identified recruitment and retention problems and issues. Describe how the overall effectiveness of the grant will be measured.
- Describe the unique and specific services the new volunteer firefighters and/or retention of current volunteer firefighters will provide for the fire department(s) and community.
- If the grant request will have a regional impact, discuss how the regional partners will benefit and which activities they will benefit from.
- If the grant request includes executive or management positions, define the purpose of all requested positions and personnel expenditures.

ii. Impact on Daily Operations (30%):

- Describe with particularity and discreteness how the community and current volunteer firefighters in the department are at risk without the items or activities requested in this application.
- Describe how that risk will be unequivocally reduced if awarded funding.
- Explain the definitive impact the recruitment of new volunteer firefighters and/or the retention of current volunteer firefighters will have on the department's NFPA compliance.

iii. Financial Need (30%):

- Provide an income versus expenses breakdown of the department's current annual budget.
- Describe the department's precise budget shortfalls and its inability to address financial needs without federal assistance.
- Describe what other actions the department has taken to obtain funding elsewhere (e.g., state assistance programs, other grant programs), and how similar projects have been funded in the past.
- Discuss how the critical functions of the department are uniquely affected without this funding.

iv. Cost Benefit (10%):

- Describe the unique and specific benefits (e.g., quantifying the anticipated savings and/or efficiencies) the department and community will realize if awarded the items or activities requested in this application.

c. R&R Activity (National, state, local, or federally recognized tribal volunteer firefighters interest organizations) - The panel score is 70% of the total application score.

i. Project Description (30%):

- Describe the problems and issues the fire departments that the organization will be reaching with this grant are experiencing in recruiting new volunteer firefighters.
- Describe the problems and issues the same departments are experiencing in retaining current members.
- Describe the organization's implementation plan, including the goals, objectives, methods, specific steps, and timelines to directly address the problems or issues identified.
- Describe the current marketing plan already in place, or the marketing program to be put in place with or without grant funds.
- Describe how the program will be evaluated for its impact on the identified recruitment and retention problems and issues of the fire departments participating in this grant. Describe how the overall effectiveness of the grant will be measured.

- Describe the specific services the new volunteer firefighters and/or retention of current volunteer firefighters will provide for the fire departments participating in this application and their respective communities.
- Describe the organization's procurement practices and the timelines outlining the chronological steps to complete the activities requested.

ii. **Impact on Daily Operations (30%):**

- Describe how the fire departments participating in this application and their current volunteer firefighters and communities are at risk without the items or activities requested in this application.
- Explain how that risk will be reduced if awarded funding.
- Describe the impact that the recruitment of new volunteer firefighters and/or the retention of current volunteer firefighters will have on the NFPA compliance of the fire departments participating in this application.

iii. **Financial Need (30%):**

- Provide an income versus expenses breakdown of the organization's current annual budget.
- Describe the organization's particular budget shortfalls and the inability to address the financial needs without federal assistance.
- Describe the other actions the organization has taken to obtain funding elsewhere (e.g., state assistance programs, other grant programs), and how similar projects have been funded in the past.
- Discuss how the critical functions of the organization are affected without this funding.

iv. **Cost Benefit (10%):**

- Describe the specific benefits (e.g., quantifying the anticipated savings and/or efficiencies) the fire departments participating in this application and their communities will realize if awarded the items or activities requested in this application.

F. Federal Award Administration Information

In addition to the language here, please see [Appendix C - Award Administration Information](#) in this NOFO for additional award administration information.

1. Notice of Award

Before accepting the award, the AOR and recipient should carefully read the award package. The award package includes instructions on administering the grant award and the terms and conditions associated with responsibilities under federal awards. **Recipients must accept all conditions in this NOFO as well as any specific terms and conditions in the Notice of Award to receive an award under this program.**

FEMA will provide the federal award package to the applicant electronically via FEMA GO. Award packages include an Award Letter, Summary Award Memo, Agreement Articles, and Obligating Document. An email notification of the award package will be sent through FEMA's grant application system to the AOR that submitted the application.

Recipients must accept their awards no later than 30 days from the award date. The recipient shall notify FEMA of its intent to accept and proceed with work under the award through the FEMA GO system.

Funds will remain on hold until the recipient accepts the award through the FEMA GO system and all other conditions of the award have been satisfied or until the award is otherwise rescinded. Failure to accept a grant award within the specified timeframe may result in a loss of funds. Recipients may request additional time to accept the award if needed.

2. Administrative and National Policy Requirements

In addition to the requirements of in this section and in this NOFO, FEMA may place specific terms and conditions on individual awards in accordance with 2 C.F.R. Part 200.

a. DHS Standard Terms and Conditions

All successful applicants for DHS grant and cooperative agreements are required to comply with DHS Standard Terms and Conditions, which are available online at [DHS Standard Terms and Conditions](#).

The applicable DHS Standard Terms and Conditions will be those in effect at the time the award was made. The terms and conditions that apply for the award will be clearly stated in the award package at the time of award.

b. Ensuring the Protection of Civil Rights

As the Nation works toward achieving the [National Preparedness Goal](#), it is important to continue to protect the civil rights of individuals. Recipients and subrecipients must carry out their programs and activities, including those related to the building, sustainment, and delivery of core capabilities, in a manner that respects and ensures the protection of civil rights for protected populations.

Federal civil rights statutes, such as Section 504 of the Rehabilitation Act of 1973 and Title VI of the Civil Rights Act of 1964, along with FEMA regulations, prohibit discrimination on the basis of race, color, national origin, sex, religion, age, disability, limited English proficiency, or economic status in connection with programs and activities receiving [federal financial assistance](#) from FEMA.

The DHS Standard Terms and Conditions include a fuller list of the civil rights provisions that apply to recipients. These terms and conditions can be found in the [DHS Standard Terms and Conditions](#). Additional information on civil rights provisions is available at [External Civil Rights Division | FEMA.gov](#).

Monitoring and oversight requirements in connection with recipient compliance with federal civil rights laws are also authorized pursuant to 44 C.F.R. Part 7.

In accordance with civil rights laws and regulations, recipients and subrecipients must ensure the consistent and systematic fair, just, and impartial treatment of all individuals, including individuals who belong to underserved communities that have been denied such treatment.

c. *Environmental Planning and Historic Preservation (EHP) Compliance*

As a federal agency, FEMA is required to consider the effects of its actions on the environment and historic properties to ensure that all activities and programs funded by FEMA, including grant-funded projects, comply with federal EHP laws, Executive Orders, regulations, and policies, as applicable.

All non-critical new construction or substantial improvement of structures in a Special Flood Hazard Area must, at a minimum, apply the flood elevations of the Federal Flood Risk Management Standard's Freeboard Value Approach unless doing so would cause the project to be unable to meet applicable program cost-effectiveness requirements. All other types of projects may choose to apply the flood elevations of the Federal Flood Risk Management Standard's Freeboard Value Approach. See [Executive Order \(EO\) 14030, Climate-Related Financial Risk](#) and [FEMA Policy #-206-21-0003, Partial Implementation of the Federal Flood Risk Management Standard for Hazard Mitigation Assistance Programs \(Interim\)](#) ([fema.gov](https://www.fema.gov))

Recipients and subrecipients proposing projects that have the potential to impact the environment, including, but not limited to, the construction of communication towers, modification or renovation of existing buildings, structures, and facilities, or new construction including replacement of facilities, must participate in the FEMA EHP review process. The EHP review process involves the submission of a detailed project description along with any supporting documentation requested by FEMA in order to determine whether the proposed project has the potential to impact environmental resources or historic properties.

In some cases, FEMA is also required to consult with other regulatory agencies and the public in order to complete the review process. Federal law requires EHP review to be completed before federal funds are released to carry out proposed projects. FEMA may not be able to fund projects that are not in compliance with applicable EHP laws, Executive Orders, regulations, and policies.

DHS and FEMA EHP policy is found in directives and instructions available on the [FEMA.gov EHP page](#), the FEMA website page that includes documents regarding EHP responsibilities and program requirements, including implementation of the National Environmental Policy Act and other EHP regulations and Executive Orders.

Applicants may attach the EHP forms during the application period for the project(s) they wish to pursue; however, it does not guarantee award. Once the awards are announced, it is the responsibility of the grant recipients to supply the required EHP form at that time to

DHS/FEMA, if they have not submitted already during the application period. Applicants can only proceed with their project(s) once the EHP review is completed and approved. DHS/FEMA may notify grant recipients via email if EHP review is required and will provide instructions on how to comply.

The GPD EHP screening form is located at <https://www.fema.gov/media-library/assets/documents/90195>. Additionally, all recipients under this funding opportunity are required to comply with the FEMA GPD EHP Policy Guidance, FEMA Policy #108-023-1, available at <https://www.fema.gov/media-library/assets/documents/85376>.

SAFER Program applications that involve the installation of supplies/equipment not specifically excluded from a FEMA EHP review, per the GPD Programmatic Environmental Assessment, such as ground-disturbing activities, or modification/renovation of existing buildings or structures, will require an EHP review. Some equipment will require an EHP review as well. Such activities include, but are not limited to:

- Building renovations such as removal of wall or installation of electrical or waterlines;
- Training/exercises in natural settings such as rope or swift water;
- Installing LED signs; and
- Any scope of work that involves ground disturbances.

The following activities would not require the submission of the FEMA EHP Screening Form:

- Planning and development of policies or processes;
- Management, administrative, or personnel actions;
- Classroom-based training;
- Acquisition of mobile and portable equipment (not involving installation) on or in a building and does not require a storage area to be constructed; and
- Purchase of Personal Protective Equipment (PPE).

d. National Incident Management System (NIMS) Implementation

SAFER Program applicants are not required to comply with NIMS to apply for SAFER Program funding or to receive a SAFER Program award. However, any applicant who receives an FY 2023 SAFER Program award must achieve the level of [NIMS compliance](#) required by the AHJ over the applicant's emergency service operations (e.g., a local government) prior to the end of the grant's period of performance.

e. Period of Performance Guidance

i. Hiring Activity

- The period of performance is 36 months for all grants awarded under this activity.
- A default 180-day recruitment period begins when FEMA approves an application for an award under this activity.
- The 36-month period of performance automatically starts after the 180-day recruitment period, regardless of whether the recipient has successfully hired the requested firefighters. The period of performance cannot start later than 180 days after the award date.

- If a recipient is able to hire all SAFER Program-funded firefighters during the 180-day recruitment period, the period of performance may begin at that time. In these instances, recipients must submit an amendment requesting that the period of performance start before the end of the 180-day recruitment period if they wish to begin the period early.

ii. R&R Activity

- The period of performance is 12, 24, 36, or 48 months for all grants awarded under this activity.
- A default 90-day recruitment period begins when FEMA approves the application for award. This period allows each recipient time to gather resources, initiate processes, and finalize contracts needed to implement SAFER Program activities before the start of the period of performance to maximize the funding's availability. However, the recipient can only expend funds within the period of performance.
- The period of performance automatically starts after the 90-day recruitment period ends, regardless of whether the recipient has begun implementing its grant award. The period of performance cannot start later than 90 days after the award date.
- If a recipient is able to begin its recruitment or retention activities during the 90-day recruitment period, the period of performance may begin at that time. In these instances, recipients must submit an amendment requesting that the period of performance start before the end of the 90-day recruitment period if they wish to begin the period early.

f. Difference between Application Request and Award

During the review process for a SAFER Program award, FEMA may have modified the application request(s). These modifications will be identified in the award package provided upon the offer of an award. If the awarded activities, scope of work, or requested dollar amount(s) do not match the application as submitted, the recipient shall only be responsible for completing the activities actually funded by FEMA. The recipient is under no obligation to start, modify, or complete any activities requested but not funded by the award. The award package will identify any differences under the approved scope of work section.

g. Turndown Notifications

FEMA GO will provide all applicants who do not receive an FY 2023 SAFER Program award with a turndown notification.

3. Reporting

Recipients are required to submit various financial and programmatic reports as a condition of award acceptance. Future awards and funds drawdown may be withheld if these reports are delinquent. Recipients should keep detailed records of all transactions involving the grant. FEMA may at any time request copies of purchasing documentation along with copies of cancelled checks or other proof of payment documentation for verification.

a. Financial Reporting Requirements

I. FEDERAL FINANCIAL REPORT (FFR)

Recipients must report obligations and expenditures through the FFR form (SF-425) to FEMA. Recipients may review the Federal Financial Reporting Form (FFR) (SF-425) at <https://www.grants.gov/web/grants/forms/post-award-reporting-forms.html#sortby=1>

Recipients must file the FFR electronically using FEMA GO.

II. FFR REPORTING PERIODS AND DUE DATES

Recipients are required to submit a Federal Financial Report (FFR or SF-425) on a semi-annual basis. The FFR must be submitted through FEMA GO based on the calendar year beginning with the period after the award is made. Grant recipients are required to submit an FFR throughout the entire period of performance of the grant and for closeout. Reports are due:

- **No later than July 30** (for the period January 1 – June 30)
- **No later than January 30** (for the period July 1 – December 31)
- Within 120 days after the end of the Period of Performance

Future awards and fund drawdowns may be withheld if these reports are delinquent, demonstrate lack of progress, or are insufficient in detail.

b. Programmatic Performance Reporting Requirements

I. PERFORMANCE PROGRESS REPORT (PPR)

The recipient is responsible for completing and submitting a Programmatic Performance Report (PPR) using FEMA GO.

The PPR should include:

- A brief narrative of overall project(s) status;
- A summary of project expenditures; and
- A description of any potential issues that may affect project completion.

II. PPR PERIODS AND DUE DATES

The following reporting periods and due dates apply for the PPR:

- **No later than July 30** (for the period January 1–June 30)
- **No later than January 30** (for the period July 1–December 31)

Future awards and fund drawdowns may be withheld if these reports are delinquent, demonstrate lack of progress, or are insufficient in detail.

c. Closeout Reporting Requirements

I. CLOSEOUT REPORTING

Within 120 calendar days after the end of the period of performance for the prime award or after an amendment has been issued to close out an award before the

original POP ends, recipients must liquidate all financial obligations and must submit the following:

- i. The final request for payment, if applicable;
- ii. The final FFR (SF-425);
- iii. The final progress report detailing all accomplishments, including a narrative summary of the impact of those accomplishments throughout the period of performance; and
- iv. Other documents required by this NOFO, terms and conditions of the award, or other FEMA guidance.

In addition, pass-through entities are responsible for closing out their subawards as described in 2 C.F.R. § 200.344; subrecipients are still required to submit closeout materials within 90 calendar days of the period of performance end date. When a subrecipient completes all closeout requirements, pass-through entities must promptly complete all closeout actions for subawards in time for the recipient to submit all necessary documentation and information to FEMA during the closeout of the prime award.

After the prime award closeout reports have been reviewed and approved by FEMA, a closeout notice will be completed to close out the grant. The notice will indicate the period of performance as closed, list any remaining funds that will be deobligated, and address the requirement of maintaining the grant records for at least three years from the date of the final FFR. The record retention period may be longer, such as due to an audit or litigation, for equipment or real property used beyond the period of performance, or due to other circumstances outlined in 2 C.F.R. § 200.334.

The recipient is responsible for refunding to FEMA any balances of unobligated cash that FEMA paid that are not authorized to be retained per 2 C.F.R. § 200.344(d).

II. ADMINISTRATIVE CLOSEOUT

Administrative closeout is a mechanism for FEMA to unilaterally move forward with closeout of an award using available award information in lieu of final reports from the recipient per 2 C.F.R. § 200.344(h)-(i). It is a last resort available to FEMA, and if FEMA needs to administratively close an award, this may negatively impact a recipient's ability to obtain future funding. This mechanism can also require FEMA to make cash or cost adjustments and ineligible cost determinations based on the information it has, which may result in identifying a debt owed to FEMA by the recipient.

When a recipient is not responsive to FEMA's reasonable efforts to collect required reports needed to complete the standard closeout process, FEMA is required under 2 C.F.R. § 200.344(h) to start the administrative closeout process within the regulatory timeframe. FEMA will make at least three written attempts to collect required reports before initiating administrative closeout. If the recipient does not submit all required reports in accordance with 2 C.F.R. § 200.344, this NOFO, and the terms and conditions of the award, FEMA must proceed to administratively close the award

with the information available within one year of the period of performance end date. Additionally, if the recipient does not submit all required reports within one year of the period of performance end date, per 2 C.F.R. § 200.344(i), FEMA must report in FAPIIS the recipient's material failure to comply with the terms and conditions of the award.

If FEMA administratively closes an award where no final FFR has been submitted, FEMA uses that administrative closeout date in lieu of the final FFR submission date as the start of the record retention period under 2 C.F.R. § 200.334.

In addition, if an award is administratively closed, FEMA may decide to impose remedies for noncompliance per 2 C.F.R. § 200.339, consider this information in reviewing future award applications, or apply special conditions to existing or future awards.

d. Additional Reporting Requirements

I. DISCLOSING INFORMATION PER 2 C.F.R. § 180.335

This reporting requirement pertains to disclosing information related to government-wide suspension and debarment requirements. Before a recipient enters into a grant award with FEMA, the recipient must notify FEMA if it knows if it or any of the recipient's principals under the award fall under one or more of the four criteria listed at 2 C.F.R. § 180.335:

- i. Are presently excluded or disqualified;
- ii. Have been convicted within the preceding three years of any of the offenses listed in 2 C.F.R. § 180.800(a) or had a civil judgment rendered against it or any of the recipient's principals for one of those offenses within that time period;
- iii. Are presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses listed in 2 C.F.R. § 180.800(a); or
- iv. Have had one or more public transactions (federal, state, or local) terminated within the preceding three years for cause or default.

At any time after accepting the award, if the recipient learns that it or any of its principals falls under one or more of the criteria listed at 2 C.F.R. § 180.335, the recipient must provide immediate written notice to FEMA in accordance with 2 C.F.R. § 180.350.

II. REPORTING OF MATTERS RELATED TO RECIPIENT INTEGRITY AND PERFORMANCE

Per 2 C.F.R. Part 200, Appendix I § F.3, the additional post-award reporting requirements in 2 C.F.R. Part 200, Appendix XII may apply to applicants who, if upon becoming recipients, have a total value of currently active grants, cooperative agreements, and procurement contracts from all federal awarding agencies that exceeds \$10 million for any period of time, during the period of performance of an award, under this funding opportunity.

Recipients that meet these criteria must maintain current information reported in FAPIIS about civil, criminal, or administrative proceedings described in paragraph 2 of Appendix XII at the reporting frequency described in paragraph 4 of Appendix XII.

III. SINGLE AUDIT REPORT

For audits of fiscal years beginning on or after December 26, 2014, recipients that expend \$750,000 or more from all federal funding sources during their fiscal year are required to submit an organization-wide financial and compliance audit report, also known as the single audit report.

The audit must be performed in accordance with the requirements of U.S. Government Accountability Office's (GAO) Government Auditing Standards, located at <https://www.gao.gov/yellowbook/overview>, and the requirements of Subpart F of 2 C.F.R. Part 200, located at <http://www.ecfr.gov/cgi-bin/text-idx?node=sp2.1.200.f>.

4. Monitoring and Oversight

Per 2 C.F.R. § 200.337, FEMA, through its authorized representatives, has the right, at all reasonable times, to make site visits or conduct desk reviews to review project accomplishments and management control systems to review award progress and to provide any required technical assistance. During site visits or desk reviews, FEMA will review recipients' files related to the award. As part of any monitoring and program evaluation activities, recipients must permit FEMA, upon reasonable notice, to review grant-related records and to interview the organization's staff and contractors regarding the program. Recipients must respond in a timely and accurate manner to FEMA requests for information relating to the award.

Effective monitoring and oversight help FEMA ensure that recipients use grant funds for their intended purpose(s); verify that projects undertaken are consistent with approved plans; and ensure that recipients make adequate progress toward stated goals and objectives. Additionally, monitoring serves as the primary mechanism to ensure that recipients comply with applicable laws, rules, regulations, program guidance, and requirements. FEMA regularly monitors all grant programs both financially and programmatically in accordance with federal laws, regulations (including 2 C.F.R. Part 200), program guidance, and the terms and conditions of the award. All monitoring efforts ultimately serve to evaluate progress towards grant goals and proactively target and address issues that may threaten grant success during the period of performance.

FEMA staff will periodically monitor recipients to ensure that administrative processes, policies and procedures, budgets, and other related award criteria are meeting Federal Government-wide and FEMA regulations. Aside from reviewing quarterly financial and programmatic reports, FEMA may also conduct enhanced monitoring through either desk-based reviews, onsite monitoring visits, or both. Enhanced monitoring will involve the review and analysis of the financial compliance and administrative processes, policies, activities, and other attributes of each federal assistance award, and it will identify areas where the recipient may need technical assistance, corrective actions, or other support.

Financial and programmatic monitoring are complementary processes within FEMA's overarching monitoring strategy that function together to ensure effective grants management, accountability, and transparency; validate progress against grant and program goals; and safeguard federal funds against fraud, waste, and abuse. Financial monitoring primarily focuses on statutory and regulatory compliance with administrative grant requirements, while programmatic monitoring seeks to validate and assist in grant progress, targeting issues that may be hindering achievement of project goals and ensuring compliance with the purpose of the grant and grant program. Both monitoring processes are similar in that they feature initial reviews of all open awards, and additional, in-depth monitoring of grants requiring additional attention.

Recipients and subrecipients who are pass-through entities are responsible for monitoring their subrecipients in a manner consistent with the terms of the federal award at 2 C.F.R. Part 200, including 2 C.F.R. § 200.332. This includes the pass-through entity's responsibility to monitor the activities of the subrecipient as necessary to ensure that the subaward is used for authorized purposes, in compliance with federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

In terms of overall award management, recipient and subrecipient responsibilities include, but are not limited to: accounting of receipts and expenditures, cash management, maintaining adequate financial records, reporting and refunding expenditures disallowed by audits, monitoring if acting as a pass-through entity, or other assessments and reviews, and ensuring overall compliance with the terms and conditions of the award or subaward, as applicable, including the terms of 2 C.F.R. Part 200.

G. DHS Awarding Agency Contact Information

1. Contact and Resource Information

a. SAFER Program Office Contact

The SAFER Program Help Desk provides technical assistance to applicants for the online completion and submission of applications into FEMA GO, answers questions concerning applicant eligibility, recipient responsibilities, and helps in the programmatic administration of awards. The SAFER Program Help Desk can be contacted at (866) 274-0960 or by email at FireGrants@fema.dhs.gov. Normal hours of operation are Monday through Friday, 8 a.m.–4:30 p.m. ET.

b. SAFER Program Application Guidance Documents

Guidance documents such as application tutorials, Self-Evaluation Guides, and Frequently Asked Questions (FAQs) are provided to further explain the current SAFER Program, assist with the online grant application, and highlight lessons learned and changes for FY 2023. For more details, please visit the SAFER Program website at <https://www.fema.gov/grants/preparedness/firefighters/safer>.

c. FEMA Grants News

FEMA Grants News is a non-emergency comprehensive management and information resource developed by FEMA for grants stakeholders. FEMA Grants News provides general information on all FEMA grant programs and maintains a comprehensive database

containing key personnel contact information at the federal, state, and local levels. When necessary, recipients will be directed to a federal point of contact who can answer specific programmatic questions or concerns. FEMA Grants News can be reached by phone at (800) 368-6498 or by e-mail at fema-grants-news@fema.dhs.gov, Monday through Friday, 9a.m. – 5 p.m. ET.

d. *Grant Programs Directorate (GPD) Award Administration Division*

GPD's Award Administration Division (AAD) provides support regarding financial matters and budgetary technical assistance. Additional guidance and information can be obtained by contacting the AAD's Help Desk via e-mail at ASK-GMD@fema.dhs.gov.

e. *Equal Rights*

The FEMA Office of Equal Rights (OER) is responsible for compliance with and enforcement of federal civil rights obligations in connection with programs and services conducted by FEMA and recipients of FEMA financial assistance. All inquiries and communications about federal civil rights compliance for FEMA grants under this NOFO should be sent to FEMA-CivilRightsOffice@fema.dhs.gov.

f. *Environmental Planning and Historic Preservation*

GPD's EHP Team provides guidance and information about the EHP review process to recipients and subrecipients. All inquiries and communications about GPD projects under this NOFO or the EHP review process, including the submittal of EHP review materials, should be sent to gpdehpinfo@fema.dhs.gov.

2. *Systems Information*

a. *FEMA GO*

For technical assistance with the FEMA GO system, please contact the FEMA GO Helpdesk at FEMAGO@fema.dhs.gov or (877) 585-3242, Monday through Friday, 9 a.m. – 6 p.m. ET.

H. *Additional Information*

1. *Termination Provisions*

FEMA may terminate a federal award in whole or in part for one of the following reasons. FEMA and the recipient must still comply with closeout requirements at 2 C.F.R. §§ 200.344-200.345 even if an award is terminated in whole or in part. To the extent that subawards are permitted under this NOFO, pass-through entities should refer to 2 C.F.R. § 200.340 for additional information on termination regarding subawards.

a. *Noncompliance*

If a recipient fails to comply with the terms and conditions of a federal award, FEMA may terminate the award in whole or in part. If the noncompliance can be corrected, FEMA may first attempt to direct the recipient to correct the noncompliance. This may take the form of a Compliance Notification. If the noncompliance cannot be corrected or the recipient is non-responsive, FEMA may proceed with a Remedy Notification, which could impose a remedy for noncompliance per 2 C.F.R. § 200.339, including termination. Any action to terminate based on noncompliance will follow the requirements of 2 C.F.R. §§ 200.341-200.342 as well as the requirement of 2 C.F.R. § 200.340(c) to report in FAPIIS the recipient's material

failure to comply with the award terms and conditions. See also the section on Actions to Address Noncompliance.

b. *With the Consent of the Recipient*

FEMA may also terminate an award in whole or in part with the consent of the recipient, in which case the parties must agree upon the termination conditions, including the effective date, and in the case of partial termination, the portion to be terminated.

c. *Notification by the Recipient*

The recipient may terminate the award, in whole or in part, by sending written notification to FEMA setting forth the reasons for such termination, the effective date, and in the case of partial termination, the portion to be terminated. In the case of partial termination, FEMA may determine that a partially terminated award will not accomplish the purpose of the federal award, so FEMA may terminate the award in its entirety. If that occurs, FEMA will follow the requirements of 2 C.F.R. §§ 200.341-200.342 in deciding to fully terminate the award.

2. Program Evaluation

Federal agencies are required to structure NOFOs that incorporate program evaluation activities from the outset of their program design and implementation to meaningfully document and measure their progress towards meeting agency priority goal(s) and program outcomes.

OMB Memorandum M-21-27, Evidence-Based Policymaking: Learning Agendas and Annual Evaluation Plans, implementing Title I of the Foundations for Evidence-Based Policymaking Act of 2018, Pub. L. No. 115-435 (2019) (Evidence Act), urges federal awarding agencies to use program evaluation as a critical tool to learn, improve equitable delivery, and elevate program service and delivery across the program lifecycle. Evaluation means “an assessment using systematic data collection and analysis of one or more programs, policies, and organizations intended to assess their effectiveness and efficiency.” Evidence Act, § 101 (codified at 5 U.S.C. § 311).

As such, recipients and subrecipients are required to participate in a DHS Component, or PO-led evaluation if selected, which may be carried out by a third-party on behalf of the DHS, its component agencies, or the PO. Such an evaluation may involve information collections including but not limited to surveys, interviews, or discussions with individuals who benefit from the federal award program operating personnel, and award recipients, as specified in a DHS Component or PO-approved evaluation plan. More details about evaluation requirements may be provided in the federal award, if available at that time, or following the award as evaluation requirements are finalized. Evaluation costs incurred during the period of performance are allowable costs (either as direct or indirect) in accordance with 2 C.F.R. § 200.413. Recipients and subrecipients are also encouraged, but not required, to participate in any additional evaluations after the period of performance ends, although any costs incurred to participate in such evaluations are not allowable and may not be charged to the federal award.

3. Period of Performance Extensions

Extensions to the period of performance (POP) for this program are allowed. Extensions to the POP identified in the award will only be considered through formal, written requests to the recipient's and must contain specific and compelling justifications as to why an extension is required. Recipients are advised to coordinate with as needed when preparing an extension request.

All extension requests must address the following:

- a. The grant program, fiscal year, and award number;
- b. Reason for the delay – including details of the legal, policy, or operational challenges that prevent the final outlay of awarded funds by the deadline;
- c. Current status of the activity(ies);
- d. Approved POP termination date and new project completion date;
- e. Amount of funds drawn down to date;
- f. Remaining available funds, both federal and, if applicable, non-federal;
- g. Budget outlining how remaining federal and, if applicable, non-federal funds will be expended;
- h. Plan for completion, including milestones and timeframes for achieving each milestone and the position or person responsible for implementing the plan for completion; and
- i. Certification that the activity(ies) will be completed within the extended POP without any modification to the original statement of work, as approved by FEMA.

Extension requests will be granted only due to compelling legal, policy, or operational challenges. Extension requests will only be considered for the following reasons:

- Contractual commitments by the recipient or subrecipient with vendors prevent completion of the project, including delivery of equipment or services, within the existing POP;
- The project must undergo a complex environmental review that cannot be completed within the existing POP;
- Projects are long-term by design, and therefore acceleration would compromise core programmatic goals; or
- Where other special or extenuating circumstances exist.

Recipients should submit all proposed extension requests to FEMA for review and approval at least 60 days prior to the end of the POP to allow sufficient processing time. The review process can take up to 30 calendar days or longer. Recipients should factor this review period into the timing of when to submit a request for an extension. In accordance with FEMA policy, FEMA reviews extensions on a case-by-case basis and are typically granted for no more than a six-month period.

4. Disability Integration

Pursuant to Section 504 of the Rehabilitation Act of 1973, recipients of FEMA financial assistance must ensure that their programs and activities do not discriminate against other qualified individuals with disabilities.

Grant recipients should engage with the whole community to advance individual and community preparedness and to work as a nation to build and sustain resilience. In doing so, recipients are encouraged to consider the needs of individuals with disabilities into the activities and projects funded by the grant.

FEMA expects that the integration of the needs of people with disabilities will occur at all levels, including planning; alerting, notification, and public outreach; training; purchasing of equipment and supplies; protective action implementation; and exercises/drills.

The following are examples that demonstrate the integration of the needs of people with disabilities in carrying out FEMA awards:

- Include representatives of organizations that work with/for people with disabilities on planning committees, work groups and other bodies engaged in development and implementation of the grant programs and activities.
- Hold all activities related to the grant in locations that are accessible to persons with physical disabilities to the extent practicable.
- Acquire language translation services, including American Sign Language, that provide public information across the community and in shelters.
- Ensure shelter-specific grant funds are in alignment with FEMA's [Guidance on Planning for Integration of Functional Needs Support Services in General Population Shelters](#).
- If making alterations to an existing building to a primary function area utilizing federal funds, complying with the most recent codes and standards and making path of travel to the primary function area accessible to the greatest extent possible.
- Implement specific procedures used by public transportation agencies that include evacuation and passenger communication plans and measures for individuals with disabilities.
- Identify, create, and deliver training to address any training gaps specifically aimed toward whole-community preparedness. Include and interact with individuals with disabilities, aligning with the designated program capability.
- Establish best practices in inclusive planning and preparedness that consider physical access, language access, and information access. Examples of effective communication access include providing auxiliary aids and services such as sign language interpreters, Computer Aided Real-time Translation (CART), and materials in Braille or alternate formats.

FEMA grant recipients can fund projects towards the resiliency of the whole community, including people with disabilities, such as training, outreach and safety campaigns, provided that the project aligns with this NOFO and the terms and conditions of the award.

5. Conflicts of Interest in the Administration of Federal Awards or Subawards

For conflicts of interest under grant-funded procurements and contracts, refer to [Section H.6](#) on Procurement Integrity in this NOFO and 2 C.F.R. §§ 200.317 – 200.327.

To eliminate and reduce the impact of conflicts of interest in the subaward process, recipients and pass-through entities must follow their own policies and procedures regarding the elimination or reduction of conflicts of interest when making subawards. Recipients and pass-through entities are also required to follow any applicable federal and state, local, tribal, or territorial (SLTT) statutes or regulations governing conflicts of interest in the making of subawards.

The recipient or pass-through entity must disclose to the respective Program Analyst or Program Manager, in writing, any real or potential conflict of interest that may arise during the administration of the federal award, as defined by the federal or SLTT statutes or regulations or their own existing policies, within five days of learning of the conflict of interest. Similarly, subrecipients, whether acting as subrecipients or as pass-through entities, must disclose any real or potential conflict of interest to the recipient or next-level pass-through entity as required by the recipient or pass-through entity's conflict of interest policies, or any applicable federal or SLTT statutes or regulations.

Conflicts of interest may arise during the process of FEMA making a federal award in situations where an employee, officer, or agent, any members of his or her immediate family, his or her partner has a close personal relationship, a business relationship, or a professional relationship, with an applicant, sub-applicant, recipient, subrecipient, or FEMA employees.

6. Procurement Integrity

Through audits conducted by the DHS Office of Inspector General (OIG) and FEMA grant monitoring, findings have shown that some FEMA recipients have not fully adhered to the proper procurement requirements at 2 C.F.R. §§ 200.317 – 200.327 when spending grant funds. Anything less than full compliance with federal procurement requirements jeopardizes the integrity of the grant as well as the grant program. To assist with determining whether an action is a procurement or instead a subaward, please consult 2 C.F.R. § 200.331. For detailed guidance on the federal procurement standards, recipients and subrecipients should refer to various materials issued by FEMA's Procurement Disaster Assistance Team (PDAT), such as the [PDAT Field Manual](#) and [Contract Provisions Guide](#). Additional resources, including an upcoming trainings schedule can be found on the PDAT Website: <https://www.fema.gov/grants/procurement>.

The below highlights the federal procurement requirements for FEMA recipients when procuring goods and services with federal grant funds. FEMA will include a review of recipients' procurement practices as part of the normal monitoring activities. **All procurement activity must be conducted in accordance with federal procurement standards at 2 C.F.R. §§ 200.317 – 200.327.** Select requirements under these standards are listed below. The recipient and any of its subrecipients must comply with all requirements, even if they are not listed below.

Under 2 C.F.R. § 200.317, when procuring property and services under a federal award, states (including territories) must follow the same policies and procedures they use for procurements from their non-federal funds; additionally, states must now follow 2 C.F.R. § 200.321 regarding socioeconomic steps, 200.322 regarding domestic preferences for

procurements, 200.323 regarding procurement of recovered materials, and 2 C.F.R. § 200.327 regarding required contract provisions.

All other non-federal entities, such as tribes (collectively, non-state entities), must have and use their own documented procurement procedures that reflect applicable SLTT laws and regulations, provided that the procurements conform to applicable federal law and the standards identified in 2 C.F.R. Part 200. These standards include, but are not limited to, providing for full and open competition consistent with the standards of 2 C.F.R. § 200.319 and the required procurement methods at § 200.320.

a. *Important Changes to Procurement Standards in 2 C.F.R. Part 200*

OMB recently updated various parts of Title 2 of the Code of Federal Regulations, among them, the procurement standards. States are now required to follow the socioeconomic steps in soliciting small and minority businesses, women’s business enterprises, and labor surplus area firms per 2 C.F.R. § 200.321. All non-federal entities should also, to the greatest extent practicable under a federal award, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States per 2 C.F.R. § 200.322. More information on OMB’s revisions to the federal procurement standards can be found in [Purchasing Under a FEMA Award: OMB Revisions Fact Sheet](#).

The recognized procurement methods in 2 C.F.R. § 200.320 have been reorganized into informal procurement methods, which include micro-purchases and small purchases; formal procurement methods, which include sealed bidding and competitive proposals; and noncompetitive procurements. The federal micro-purchase threshold is currently \$10,000, and non-state entities may use a lower threshold when using micro-purchase procedures under a FEMA award. If a non-state entity wants to use a micro-purchase threshold higher than the federal threshold, it must follow the requirements of 2 C.F.R. § 200.320(a)(1)(iii)-(v). The federal simplified acquisition threshold is currently \$250,000, and a non-state entity may use a lower threshold but may not exceed the federal threshold when using small purchase procedures under a FEMA award. See 2 C.F.R. § 200.1 (citing the definition of simplified acquisition threshold from [48 C.F.R. Part 2, Subpart 2.1](#)).

See 2 C.F.R. §§ 200.216, 200.471, and Appendix II as well as [Section D.9.a](#) of the NOFO regarding prohibitions on covered telecommunications equipment or services.

b. *Competition and Conflicts of Interest*

Among the requirements of 2 C.F.R. § 200.319(b) applicable to all non-federal entities other than states, in order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. FEMA considers these actions to be an organizational conflict of interest and interprets this restriction as applying to contractors that help a non-federal entity develop its grant application, project plans, or project budget. This prohibition also applies to the use of former employees to manage the grant or carry out a contract when those former employees worked on such activities while they were employees of the non-federal entity.

Under this prohibition, unless the non-federal entity solicits for and awards a contract covering both development and execution of specifications (or similar elements as described above), and this contract was procured in compliance with 2 C.F.R. §§ 200.317 – 200.327, federal funds cannot be used to pay a contractor to carry out the work if that contractor also worked on the development of those specifications. This rule applies to all contracts funded with federal grant funds, including pre-award costs, such as grant writer fees, as well as post-award costs, such as grant management fees.

Additionally, some of the situations considered to be restrictive of competition include, but are not limited to:

- Placing unreasonable requirements on firms for them to qualify to do business;
- Requiring unnecessary experience and excessive bonding;
- Noncompetitive pricing practices between firms or between affiliated companies;
- Noncompetitive contracts to consultants that are on retainer contracts;
- Organizational conflicts of interest;
- Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
- Any arbitrary action in the procurement process.

Per 2 C.F.R. § 200.319(c), non-federal entities other than states must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed SLTT geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. Nothing in this section preempts state licensing laws. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Under 2 C.F.R. § 200.318(c)(1), non-federal entities other than states are required to maintain written standards of conduct covering conflicts of interest and governing the actions of their employees engaged in the selection, award, and administration of contracts. **No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest.** Such conflicts of interest would arise when the employee, officer or agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the non-federal entity may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. However, non-federal entities may set standards for situations in which the financial interest is not substantial, or the gift is an unsolicited item of nominal value. The standards of conduct must provide for disciplinary actions to be applied for violations of such standards by officers, employees, or agents of the non-federal entity.

Under 2 C.F.R. 200.318(c)(2), if the recipient or subrecipient (other than states) has a parent, affiliate, or subsidiary organization that is not a state, local, tribal, or territorial government, the non-federal entity must also maintain written standards of conduct covering organizational conflicts of interest. In this context, organizational conflict of interest means that because of a relationship with a parent company, affiliate, or subsidiary organization, the non-federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. The non-federal entity must disclose in writing any potential conflicts of interest to FEMA or the pass-through entity in accordance with applicable FEMA policy.

c. *Supply Schedules and Purchasing Programs*

Generally, a non-federal entity may seek to procure goods or services from a federal supply schedule, state supply schedule, or group purchasing agreement.

I. GENERAL SERVICES ADMINISTRATION SCHEDULES

States, tribes, and local governments, and any instrumentality thereof (such as local education agencies or institutions of higher education) may procure goods and services from a General Services Administration (GSA) schedule. GSA offers multiple efficient and effective procurement programs for state, tribal, and local governments, and instrumentalities thereof, to purchase products and services directly from pre-vetted contractors. The GSA Schedules (also referred to as the Multiple Award Schedules and the Federal Supply Schedules) are long-term government-wide contracts with commercial firms that provide access to millions of commercial products and services at volume discount pricing.

Information about GSA programs for states, tribes, and local governments, and instrumentalities thereof, can be found at <https://www.gsa.gov/resources-for/programs-for-State-and-local-governments> and <https://www.gsa.gov/buying-selling/purchasing-programs/gsa-schedules/schedule-buyers/state-and-local-governments>.

For tribes, local governments, and their instrumentalities that purchase off of a GSA schedule, this will satisfy the federal requirements for full and open competition provided that the recipient follows the GSA ordering procedures; however, tribes, local governments, and their instrumentalities will still need to follow the other rules under 2 C.F.R. §§ 200.317 – 200.327, such as solicitation of minority businesses, women’s business enterprises, small businesses, or labor surplus area firms (§ 200.321), domestic preferences (§ 200.322), contract cost and price (§ 200.324), and required contract provisions (§ 200.327 and Appendix II).

II. OTHER SUPPLY SCHEDULES AND PROGRAMS

For non-federal entities other than states, such as tribes, local governments, and nonprofits, that want to procure goods or services from a state supply schedule, cooperative purchasing program, or other similar program, in order for such procurements to be permissible under federal requirements, the following must be true:

- The procurement of the original contract or purchasing schedule and its use by the non-federal entity complies with state and local law, regulations, and written procurement procedures;
- The state or other entity that originally procured the original contract or purchasing schedule entered into the contract or schedule with the express purpose of making it available to the non-federal entity and other similar types of entities;
- The contract or purchasing schedule specifically allows for such use, and the work to be performed for the non-federal entity falls within the scope of work under the contract as to type, amount, and geography;
- The procurement of the original contract or purchasing schedule complied with all the procurement standards applicable to a non-federal entity other than states under at 2 C.F.R. §§ 200.317 – 200.327; and
- With respect to the use of a purchasing schedule, the non-federal entity must follow ordering procedures that adhere to applicable state, tribal, and local laws and regulations and the minimum requirements of full and open competition under 2 C.F.R. Part 200.

If a non-federal entity other than a state seeks to use a state supply schedule, cooperative purchasing program, or other similar type of arrangement, FEMA recommends the recipient discuss the procurement plans with its FEMA Preparedness Officer.

d. *Procurement Documentation*

Per 2 C.F.R. § 200.318(i), non-federal entities other than states and territories are required to maintain and retain records sufficient to detail the history of procurement covering at least the rationale for the procurement method, selection of contract type, contractor selection or rejection, and the basis for the contract price. States and territories are encouraged to maintain and retain this information as well and are reminded that in order for any cost to be allowable, it must be adequately documented per 2 C.F.R. § 200.403(g).

Examples of the types of documents that would cover this information include but are not limited to:

- Solicitation documentation, such as requests for quotes, invitations for bids, or requests for proposals;
- Responses to solicitations, such as quotes, bids, or proposals;
- Pre-solicitation independent cost estimates and post-solicitation cost/price analyses on file for review by federal personnel, if applicable;
- Contract documents and amendments, including required contract provisions; and
- Other documents required by federal regulations applicable at the time a grant is awarded to a recipient.
- Additional information on required procurement records can be found on pages 24-26 of the [PDAT Field Manual](#).

7. FEMA Financial Assistance Programs for Infrastructure

a. *Build America, Buy America Act*

Recipients and subrecipients must comply with the Build America, Buy America Act (BABAA), which was enacted as part of the Infrastructure Investment and Jobs Act §§ 70901-70927, Pub. L. No. 117-58 (2021); and Executive Order 14005, Ensuring the Future is Made in All of America by All of America's Workers. See also Office of Management and Budget (OMB), Memorandum M-22-11, Initial Implementation Guidance on Application of Buy America Preference in Federal Financial Assistance Programs for Infrastructure.

None of the funds provided under this program may be used for a project for infrastructure unless the iron and steel, manufactured products, and construction materials used in that infrastructure are produced in the United States.

The Buy America preference only applies to articles, materials, and supplies that are consumed in, incorporated into, or affixed to an infrastructure project. As such, it does not apply to tools, equipment, and supplies, such as temporary scaffolding, brought to the construction site and removed at or before the completion of the infrastructure project. Nor does a Buy America preference apply to equipment and furnishings, such as movable chairs, desks, and portable computer equipment, that are used at or within the finished infrastructure project but are not an integral part of the structure or permanently affixed to the infrastructure project.

To see whether a particular FEMA federal financial assistance program is considered an infrastructure program and thus required to include a Buy America preference, please see [Programs and Definitions: Build America, Buy America Act | FEMA.gov](#).

Waivers

When necessary, recipients (and subrecipients through their pass-through entity) may apply for, and FEMA may grant, a waiver from these requirements.

A waiver of the domestic content procurement preference may be granted by the agency awarding official if FEMA determines that:

- Applying the domestic content procurement preference would be inconsistent with the public interest.
- The types of iron, steel, manufactured products, or construction materials are not produced in the United States in sufficient and reasonably available quantities or of a satisfactory quality.
- The inclusion of iron, steel, manufactured products, or construction materials produced in the United States will increase the cost of the overall project by more than 25%.

For FEMA awards, the process for requesting a waiver from the Buy America preference requirements can be found on FEMA's website at: ["Buy America" Preference in FEMA Financial Assistance Programs for Infrastructure | FEMA.gov](#).

Definitions

Construction materials: an article, material, or supply—other than an item primarily of iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives—that is or consists primarily of non-ferrous metals, plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables), glass (including optic glass), lumber, paint, and drywall.

Domestic content procurement preference: Means all iron and steel used in the project are produced in the United States; the manufactured products used in the project are produced in the United States; or the construction materials used in the project are produced in the United States.

Federal financial assistance: Generally defined in 2 C.F.R. § 200.1 and includes all expenditures by a federal agency to a non-federal entity for an infrastructure project, except that it does not include expenditures for assistance authorities relating to major disasters or emergencies under sections 402, 403, 404, 406, 408, or 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act relating to a major disaster or emergency declared under section 401 or 501, respectively, or pre and post disaster or emergency response expenditures.

Infrastructure: infrastructure projects which serve a public function, including at a minimum, the structures, facilities, and equipment for, in the United States, roads, highways, and bridges; public transportation; dams, ports, harbors, and other maritime facilities; intercity passenger and freight railroads; freight and intermodal facilities; airports; water systems, including drinking water and wastewater systems; electrical transmission facilities and systems; utilities; broadband infrastructure; and buildings and real property; and structures, facilities, and equipment that generate, transport, and distribute energy.

Produced in the United States: means the following for:

- **Iron and steel:** All manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
- **Manufactured products:** The product was manufactured in the United States, and the cost of the components of the manufactured product that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components of the manufactured product, unless another standard for determining the minimum amount of domestic content of the manufactured product has been established under applicable law or regulation.
- **Construction Materials:** All manufacturing processes for the construction material occurred in the United States.

Project: is any activity related to the construction, alteration, maintenance, or repair of infrastructure in the United States.

8. Record Retention

a. *Record Retention Period*

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award generally must be maintained for at least three years from the date the final FFR is submitted. *See* 2 C.F.R. § 200.334. Further, if the recipient does not submit a final FFR and the award is administratively closed, FEMA uses the date of administrative closeout as the start of the general record retention period.

The record retention period **may be longer than three years or have a different start date** in certain cases. These include:

- Records for real property and equipment acquired with Federal funds must be retained for **three years after final disposition of the property**. *See* 2 C.F.R. § 200.334(c).
- If any litigation, claim, or audit is started before the expiration of the three-year period, the records **must be retained until** all litigation, claims, or audit findings involving the records **have been resolved and final action taken**. *See* 2 C.F.R. § 200.334(a).
- The **record retention period will be extended if the non-federal entity is notified in writing** of the extension by FEMA, the cognizant or oversight agency for audit, or the cognizant agency for indirect costs, or pass-through entity. *See* 2 C.F.R. § 200.334(b).
- Where FEMA requires recipients to report program income after the period of performance ends, the **program income record retention period begins at the end of the recipient's fiscal year in which program income is earned**. *See* 2 C.F.R. § 200.334(e).
- For indirect cost rate computations and proposals, cost allocation plans, or any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates), the start of the record retention period depends on whether the indirect cost rate documents were submitted for negotiation. If the **indirect cost rate documents were submitted for negotiation, the record retention period begins from the date those documents were submitted** for negotiation. If indirect cost rate documents were **not submitted for negotiation, the record retention period begins at the end of the recipient's fiscal year or other accounting period covered by that indirect cost rate**. *See* 2 C.F.R. § 200.334(f).

b. *Types of Records to Retain*

FEMA requires that non-federal entities maintain the following documentation for federally funded purchases:

- Specifications;
- Solicitations;
- Competitive quotes or proposals;
- Basis for selection decisions;
- Purchase orders;
- Contracts;

- Invoices; and
- Canceled checks.

Non-federal entities should keep detailed records of all transactions involving the grant. FEMA may at any time request copies of any relevant documentation and records, including purchasing documentation along with copies of cancelled checks for verification. *See, e.g.,* 2 C.F.R. §§ 200.318(i), 200.334, 200.337.

In order for any cost to be allowable, it must be adequately documented per 2 C.F.R. § 200.403(g). Non-federal entities who fail to fully document all purchases may find their expenditures questioned and subsequently disallowed.

9. Actions to Address Noncompliance

Non-federal entities receiving financial assistance funding from FEMA are required to comply with requirements in the terms and conditions of their awards or subawards, including the terms set forth in applicable federal statutes, regulations, NOFOs, and policies. Throughout the award lifecycle or even after an award has been closed, FEMA or the pass-through entity may discover potential or actual noncompliance on the part of a recipient or subrecipient. This potential or actual noncompliance may be discovered through routine monitoring, audits, closeout, or reporting from various sources.

In the case of any potential or actual noncompliance, FEMA may place special conditions on an award per 2 C.F.R. §§ 200.208 and 200.339, FEMA may place a hold on funds until the matter is corrected, or additional information is provided per 2 C.F.R. § 200.339, or it may do both. Similar remedies for noncompliance with certain federal civil rights laws are authorized pursuant to 44 C.F.R. Parts 7 and 19.

In the event the noncompliance is not able to be corrected by imposing additional conditions or the recipient or subrecipient refuses to correct the matter, FEMA might take other remedies allowed under 2 C.F.R. § 200.339. These remedies include actions to disallow costs, recover funds, wholly or partly suspend or terminate the award, initiate suspension and debarment proceedings, withhold further federal awards, or take other remedies that may be legally available. For further information on termination due to noncompliance, see [Section H.1](#) on Termination Provisions in the NOFO.

FEMA may discover and take action on noncompliance even after an award has been closed. The closeout of an award does not affect FEMA's right to disallow costs and recover funds as long the action to disallow costs takes place during the record retention period. *See* 2 C.F.R. §§ 200.334, 200.345(a). Closeout also does not affect the obligation of the non-federal entity to return any funds due as a result of later refunds, corrections, or other transactions. 2 C.F.R. § 200.345(a)(2).

The types of funds FEMA might attempt to recover include, but are not limited to, improper payments, cost share reimbursements, program income, interest earned on advance payments, or equipment disposition amounts.

FEMA may seek to recover disallowed costs through a Notice of Potential Debt Letter, a Remedy Notification, or other letter. The document will describe the potential amount owed, the reason why FEMA is recovering the funds, the recipient's appeal rights, how the amount can be paid, and the consequences for not appealing or paying the amount by the deadline.

If the recipient neither appeals nor pays the amount by the deadline, the amount owed will become final. Potential consequences if the debt is not paid in full or otherwise resolved by the deadline include the assessment of interest, administrative fees, and penalty charges; administratively offsetting the debt against other payable federal funds; and transferring the debt to the U.S. Department of the Treasury for collection.

FEMA notes the following common areas of noncompliance for FEMA's grant programs:

- Insufficient documentation and lack of record retention;
- Failure to follow the procurement under grants requirements;
- Failure to submit closeout documents in a timely manner;
- Failure to follow EHP requirements; and
- Failure to comply with the POP deadline.

10. Audits

FEMA grant recipients are subject to audit oversight from multiple entities including the DHS OIG, the GAO, the pass-through entity, or independent auditing firms for single audits, and may cover activities and costs incurred under the award. Auditing agencies such as the DHS OIG, the GAO, and the pass-through entity (if applicable), and FEMA in its oversight capacity, must have access to records pertaining to the FEMA award. Recipients and subrecipients must retain award documents for at least three years from the date the final FFR is submitted, and even longer in many cases subject to the requirements of 2 C.F.R. § 200.334. In the case of administrative closeout, documents must be retained for at least three years from the date of closeout, or longer subject to the requirements of 2 C.F.R. § 200.334. If documents are retained longer than the required retention period, the DHS OIG, the GAO, and the pass-through entity, as well as FEMA in its oversight capacity, have the right to access these records as well. *See* 2 C.F.R. §§ 200.334, 200.337.

Additionally, non-federal entities must comply with the single audit requirements at 2 C.F.R. Part 200, Subpart F. Specifically, non-federal entities, other than for-profit subrecipients, that expend \$750,000 or more in federal awards during their fiscal year must have a single or program-specific audit conducted for that year in accordance with Subpart F. 2 C.F.R. § 200.501. A single audit covers all federal funds expended during a fiscal year, not just FEMA funds. The cost of audit services may be allowable per 2 C.F.R. § 200.425, but non-federal entities must select auditors in accordance with 2 C.F.R. § 200.509, including following the proper procurement procedures. For additional information on single audit reporting requirements, see [Section F.3.d.iii](#) of this NOFO under the header "Single Audit Report" within the subsection "Additional Reporting Requirements".

The objectives of single audits are to:

- Determine whether financial statements conform to generally accepted accounting principles (GAAP);

- Determine whether the schedule of expenditures of federal awards is presented fairly;
- Understand, assess, and test the adequacy of internal controls for compliance with major programs; and
- Determine whether the entity complied with applicable laws, regulations, and contracts or grants.

For single audits, the auditee is required to prepare financial statements reflecting its financial position, a schedule of federal award expenditures, and a summary of the status of prior audit findings and questioned costs. The auditee also is required to follow up and take appropriate corrective actions on new and previously issued but not yet addressed audit findings. The auditee must prepare a corrective action plan to address the new audit findings. 2 C.F.R. §§ 200.508, 200.510, 200.511.

Non-federal entities must have an audit conducted, either single or program-specific, of their financial statements and federal expenditures annually or biennially pursuant to 2 C.F.R. § 200.504. Non-federal entities must also follow the information submission requirements of 2 C.F.R. § 200.512, including submitting the audit information to the [Federal Audit Clearinghouse](#) within the earlier of 30 calendar days after receipt of the auditor's report(s) or nine months after the end of the audit period. The audit information to be submitted include the data collection form described at 2 C.F.R. § 200.512(c) and Appendix X to 2 C.F.R. Part 200 as well as the reporting package described at 2 C.F.R. § 200.512(b).

The non-federal entity must retain one copy of the data collection form and one copy of the reporting package for three years from the date of submission to the Federal Audit Clearinghouse. 2 C.F.R. § 200.512; *see also* 2 C.F.R. § 200.517 (setting requirements for retention of documents by the auditor and access to audit records in the auditor's possession).

FEMA, the DHS OIG, the GAO, and the pass-through entity (if applicable), as part of monitoring or as part of an audit, may review a non-federal entity's compliance with the single audit requirements. In cases of continued inability or unwillingness to have an audit conducted in compliance with 2 C.F.R. Part 200, Subpart F, FEMA and the pass-through entity, if applicable, are required to take appropriate remedial action under 2 C.F.R. § 200.339 for noncompliance, pursuant to 2 C.F.R. § 200.505.

11. Payment Information

FEMA uses the Direct Deposit/Electronic Funds Transfer (DD/EFT) method of payment to recipients. Payment requests are submitted through FEMA GO.

12. Whole Community Preparedness

Preparedness is a shared responsibility that calls for the involvement of everyone—not just the government—in preparedness efforts. By working together, everyone can help keep the nation safe from harm and help keep it resilient when struck by hazards, such as natural disasters, acts of terrorism, and pandemics.

[Whole Community](#) includes:

- Individuals and families, including those with access and functional needs;
- Businesses;
- Faith-based and community organizations;
- Nonprofit groups;
- Schools and academia;
- Media outlets; and
- All levels of government, including state, local, tribal, territorial, and federal partners.

The phrase “Whole Community” often appears in preparedness materials, as it is one of the guiding principles. It means:

1. Involving people in the development of national preparedness documents, and
2. Ensuring their roles and responsibilities are reflected in the content of the materials.

13. Appendix A – FY 2023 SAFER Program Updates

Appendix A contains a brief list of changes between FY 2022 and FY 2023 to the SAFER Program. The FY 2023 SAFER Program NOFO contains some changes to definitions, descriptions, and priority categories. Changes include:

- Under Additions to the Application
 - State and national organizations must enter their personnel expenditures purpose in the narrative.
 - Local departments and small projects must define all requested positions in their narrative.
- Under R&R Activity – Eligible Costs
 - Only one set of structural and wildland PPE for new recruits.
 - Tuition assistance must be specific to an accredited university or trade school program.
 - The student must receive a license, certification, or degree at the end of the program.
 - Wellness programs (e.g., group fitness led by health instructors that come to the department).
 - Traditional therapies and preventative care facilitated by a licensed mental health and/or physical healthcare provider.
 - Communication equipment and monthly expenses including cell phones, pagers, portable radios, or Computer-Aided Dispatch systems.
- Under R&R Activity – Ineligible Costs
 - Tuition assistance for family members is an ineligible cost.
 - Gym memberships.

14. Appendix B – Programmatic Information and Priorities

Appendix B contains details on SAFER Program information and priorities. Reviewing this information may help applicants make their application(s) more competitive.

a. *Ineligible Applications and/or Organizations*

Volunteer and combination fire departments may apply for funding under both the Hiring Activity and the R&R Activity; however, departments must complete separate applications for each activity. Applicants are limited to one application per activity, per application period. If an applicant submits two applications for the same activity during a single application period, FEMA will disqualify both applications.

If two or more of the following entities have different funding streams, personnel rosters, and EINs but share the same facilities, FEMA considers them as being separate organizations for the purposes of FY 2023 SAFER Program eligibility:

- Fire departments
- National, state, local, federally recognized tribal, and non-profit interest organizations

However, if two or more organizations share facilities and each submits an application for the same activity (e.g., Hiring of Firefighters), FEMA reserves the right to review and

compare all of those program area applications to determine eligibility and review for potential overlap to avoid duplication of benefits.

Examples of ineligible applications and/or organizations include:

- For-profit organizations, federal agencies, and individuals;
- Fire departments that are a Federal Government entity, or contracted by the Federal Government, and are solely responsible under a formally recognized agreement for suppression of fires on federal installations or land;
- Fire departments that are not independent entities but are part of, controlled by, or under the day-to-day operational command and control of a larger department, agency or AHJ;
 - However, if a fire department is considered to be the same legal entity as a municipality or other governmental organization, and otherwise meets the eligibility criteria, that municipality or other governmental organization may apply on behalf of that fire department as long as the application clearly states that the fire department is considered part of the same legal entity.
- State or local agencies, or subsets of any governmental entities, or any authorities that do not meet the requirements as defined by 15 U.S.C. § 2229a(a)(1)(A) and (a)(2);
- Ambulance services, emergency medical service organizations, rescue squads, auxiliaries, dive teams, and urban search and rescue teams; and,
- Non-federal airport or port authority fire departments whose sole responsibility is the suppression of fires on the airport grounds or port facilities, unless the airport/port fire department has a formally recognized arrangement with the local jurisdiction to provide fire suppression on a first-due basis outside the confines of the airport or port facilities.
- Eligible applicants may submit only one application for each eligible activity (Hiring Activity and R&R Activity); all submissions of duplicate applications may be disqualified.
- If an applicant submits two or more applications for the same activity, both applications may be disqualified.
 - This is different from when where an entity is applying on behalf of other organizations that are agencies or instrumentalities of the applicant (e.g., multiple fire departments under the same county, city, borough, parish, or other municipality). In that situation, the applicant may request similar or the same costs as long as the application clearly states which costs (including quantities) are for which agency/instrumentality. This is permissible even if that entity submits multiple applications across regional versus direct applications.

b. Supporting Definitions for this NOFO

Attrition is a gradual reduction in work force without laying off personnel, e.g., when workers resign or retire and are not replaced.

Authority Having Jurisdiction (AHJ) is that person or office charged with enforcing the NFPA codes (Per NFPA101-2015 Edition: Life Safety Code).

Automatic Aid is a plan developed between two or more fire departments for immediate joint response on first alarms (Per NFPA 1710 – 2020 edition and NFPA 1720 – 2020).

Benefits, as defined in 2 C.F.R. § 200.431, means the regular compensation paid to employees during periods of authorized absences from the job, e.g., vacation leave, sick leave, military leave. Benefits may include employer contributions or expenses for social security, employee insurance, workmen’s compensation, and pension plan costs, and the like, whether treated as indirect costs or as direct costs, and are also eligible and shall be distributed to particular awards and other activities in a manner consistent with the pattern of benefits accruing to the individuals or group of employees whose salaries and wages are chargeable.

Career Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has an all-paid force of firefighting personnel other than paid-on-call firefighters.

Combination Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has paid firefighting personnel and volunteer firefighting personnel. FEMA considers a fire department with firefighting personnel paid a stipend, regardless of the amount, on a per event basis, or paid on- call, to be a combination fire department. This includes non-fire emergency medical service personnel of the department.

Emergency Medical Services Organization is a public or private organization that provides direct emergency medical services, including medical transport.

Fire Department is an agency or organization that has a formally recognized arrangement with a state, territory, local government, or tribal authority (city, county, parish, fire district, township, town, village, or other governing body) to provide fire suppression on a first-due basis to a fixed geographical area. Fire departments may be comprised of members who are volunteer, career, or a combination of volunteer and career.

Firefighter is an individual having the legal authority and responsibility to engage in fire suppression; employed by a fire department of a municipality, county, fire district, or state, engaged in the prevention, control, and extinguishing of fires; and/or responding to emergency situations in which life, property, or the environment is at risk. This individual must be trained in fire suppression, but may also be trained in emergency medical care, hazardous materials awareness, rescue techniques, and any other related duties provided by the fire department.

Formal Layoff Notice: Any layoff notice should align with the local rules and regulations that govern civil service employment in the jurisdiction. In order to be reasonable to employees, and to provide employees facing layoff actions a clear understanding of the impending action, any notice of layoff should be in writing and delivered to a specific employee affected by the action. The notice should identify a specific date employment will cease or specific event that would trigger the termination of employment. The notice should be delivered or otherwise presented directly to the affected employee in advance of the layoff action in accordance with the civil service provisions or union agreement in force in the

jurisdiction taking action, e.g., 60 days prior to the effective date of the layoff action. The notice should specify whether the action is permanent or temporary, as well as provide the anticipated schedule of layoffs.

Initial Full Alarm Assignment is the personnel, equipment, and resources ordinarily dispatched upon notification of a structural fire.

Majority Career departments are considered majority career if more than 50% of the active firefighting membership is salaried staff.

Majority Volunteer departments are considered majority volunteer if more than 50% of the active firefighting membership is NOT compensated for service other than a nominal stipend and/or insurance.

Mutual Aid is a written intergovernmental agreement between agencies and/or jurisdictions stating that they will assist one another on request by furnishing personnel, equipment, and/or expertise in a specified manner (NFPA 1710 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments, 2020 edition; and NFPA 1720 Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Volunteer Fire Departments, 2020 Edition).

National, State, Local, or Federally Recognized Tribal Organizations that Represent the Interests of Volunteer Firefighters are organizations that support or represent the interests of firefighters in front of legislative bodies at the local, state, tribal, and/or federal level. Such organizations include, but are not limited to, state or local firefighter and/or fire chiefs' associations, and volunteer firefighter relief organizations and associations. FEMA shall make the final determination as to whether an applicant is an appropriate volunteer firefighter interest group.

New Recruit is a volunteer that joins the department with the intent to serve as a firefighter, after the recipient is notified of the grant award (the date of the award notification email in the FEMA GO mail center).

Nominal Stipend is a stipend that does not exceed 20% of what the fire department would otherwise pay to hire a full-time firefighter to perform the services for which the stipend is provided. Whether a stipend falls above or below the 20% threshold may be determined in one of two ways. Departments that maintain paid full-time firefighters on their payrolls may compare the stipend to the salary they pay a full-time firefighter who performs similar services to determine whether the stipend is more or less than 20% of that salary.

Departments that do not maintain full time firefighters on their payrolls may make the determination based on a comparison to the salary paid to a full-time firefighter in a neighboring jurisdiction, elsewhere in the state or ultimately the nation, and may also utilize data from the U.S. Department of Labor's Bureau of Labor Statistics. A nominal stipend may

also include reimbursements to volunteer firefighters for approximate out-of-pocket expenses they incur.

If a stipend paid exceeds 20% of the prevailing wage calculated as described above, then the firefighter receiving compensation would not qualify as a volunteer and is considered an employee who may be covered by the Fair Labor Standards Act (FLSA) minimum wage and overtime provisions.

Operational Budget is the funding supporting fire-related programs and/or emergency response activities (e.g., salaries, maintenance, equipment, apparatus).

Operational Position is a position with a primary assignment (more than 50% of time) on a fire suppression vehicle, regardless of collateral duties, in support of the department's NFPA 1710 or NFPA 1720 compliance.

Paid-on-Call is defined as firefighters who are paid a stipend for each event to which they respond. Paid-on-call firefighters may be considered paid firefighters or volunteer firefighters, depending on whether the stipend they receive is a nominal stipend. For the purposes of this SAFER Program, a department whose membership is comprised of all volunteer firefighters, including any paid-on-call firefighters who receive only a nominal stipend, will be considered a volunteer fire department. Also, for the purposes of this SAFER Program, a department whose membership is composed of any paid-on-call firefighters who receive more than a nominal stipend will be considered a combination fire department. Also refer to the definition of a nominal stipend.

Part-Time Firefighter is a firefighter who works less than 40 hours per week. When more than one part-time firefighter shares a position that results in work in excess of 40 hours per week, FEMA considers that shared assignment to be a Full-Time Equivalent position that must be accounted for in the staffing information provided in the application.

Primary First Due is a geographic area surrounding a fire station in which a company from that station is projected to be first to arrive on the scene of an incident.

Salary is a fixed payment made by an employer to an employee to compensate for a regular work schedule. Typically, the payment is made on a monthly, biweekly, or weekly basis but often expressed as an annual sum. The salary structure should be documented in writing by the employer. Note: Only costs for overtime that an employer routinely pays as a part of a firefighter's regularly scheduled and contracted shift hours to comply with FLSA are eligible salary costs under the Hiring Activity.

State is defined as any of the 50 states, the District of Columbia, Puerto Rico, the U.S. Virgin Islands, Guam, American Samoa, and the Commonwealth of the Northern Mariana Islands.

Staffing and Deployment is the minimum staffing requirements to ensure a sufficient number of members are available to operate safely and effectively as defined in NFPA 1710 and 1720.

Supplanting is to replace or take place of funds that would otherwise be available from state or local sources, or the Bureau of Indian Affairs.

Tuition Assistance is only eligible for reimbursement of undergraduate and graduate studies, vocational/technical training, certification, and job training programs for the member of the department and not a spouse nor a dependent.

Volunteer Fire Department, as defined in 15 U.S.C. § 2229, means a fire department that has an all-volunteer force of firefighting personnel.

c. *Application Tips*

The following information may be useful when preparing a competitive application:

- NFPA – “FREE ACCESS”: as part of its commitment to enhancing public safety and supporting the emergency responder, the NFPA makes its codes and standards available online for free. Please visit <http://www.nfpa.org/freeaccess>.
- For the most competitive applications, select those local need(s) that most closely align with one or more SAFER Program funding priorities.
- Applications differ based on the applicant type. For example, the Hiring Activity application will be different from the fire department application for the R&R Activity; the R&R application will be different for a fire department than an interest organization. Be sure to select the appropriate applicant type when applying.
- When filling out the online application, applicants are required to provide basic demographic information regarding their organization and the community served and must provide detailed information regarding the items or activities for which they are seeking funding.
- If awarded, the application request(s) may be modified during the award review process; if the awarded activities, Scope of Work, or amount(s) do not match the application as submitted, the grant recipient shall only be responsible for completing the activities actually funded. The grant recipient is under no obligation to start, modify, or complete any activities requested, but not funded by this award. Please review the Award Package.

d. *Funding Limitations*

Specific funding parameters are either required by law or are the outcome of recommendations from the CDP. Each requirement is identified below, followed by the source of the requirement noted in parentheses:

- A total of 10% of the funding appropriated for FY 2023 SAFER Program awards is set aside for the recruitment and retention of volunteer firefighters (15 U.S.C. § 2229a(a)(2)).
 - No more than 33% of the total amount allocated for the recruitment and retention of volunteers can be awarded to national, state, local, territorial, or federally recognized tribal organizations that represent the interests of volunteer firefighters (CDP).

- A total of 10% of funding appropriated for FY 2023 SAFER Program awards is set aside for grants awarded to all volunteer or majority volunteer departments for hiring of firefighters (15 U.S.C. § 2229a(a)(1)(H)).
 - A majority volunteer fire department is one that more than half its personnel do not receive financial compensation for their services, other than life, health, and worker's compensation insurance, or a nominal stipend payment, including certain paid-on-call personnel. Although applications are normally awarded based on total score (high to low), in order to meet this 10% statutory set aside, the SAFER Program Office may be required to fund an application that meets the criteria for the set aside instead of a higher-scoring application that does not meet the set aside criteria (15 U.S.C. § 2229a(a)(1)(H)).
 - If FEMA awards less than 10% of the funds available for the hiring of firefighters to volunteer and majority volunteer fire departments, it must transfer the remaining funds to provide grants for the recruitment and retention of volunteer firefighters (15 U.S.C. § 2229a(a)(1)(H)).

e. *Restrictions on Uses of Award Funds*

- Under the R&R Activity, applications that request a Staffing Needs Assessment and/or Risk Assessment project are precluded from applying for additional R&R-related activities.
- Applicants may not use award funds for matching funds for any other federal grants/cooperative agreements, lobbying, or intervention in federal regulatory or adjudicatory proceedings.
- Applicants may not use federal funds to sue the Federal Government or any other government entity.

f. *Funding Priorities*

Meeting the National Standards

FEMA prioritizes bringing non-compliant (NFPA 1710 or 1720) departments into compliance in the most cost-effective manner.

FEMA will ask applicants general questions about the NFPA standard they are attempting to meet as well as their current ability to meet that standard (without the use of overtime).

FEMA will also ask applicants to indicate what their ability will be to meet that same standard if awarded grant funds. Having additional firefighters on staff should improve a local fire department's ability to comply with the staffing, response, and operational standards that enhance community and firefighter safety.

Applications resulting in the largest percentage increases in compliance with the relevant section of NFPA 1710 (for career departments) or 1720 (for volunteer departments) receive higher pre-scores than applications resulting in smaller percentage increases in compliance.

Note: SAFER Program grants focus only on the Deployment, or Staffing and Deployment sections of these two standards, respectively.

- NFPA 1710 Assembly Requirements – Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Department (Section 5.2.4.1 – Single-Family Dwelling Initial Full Alarm Assignment Capability). This standard applies primarily to career fire departments and combination departments if the combination department chooses it.
- NFPA 1720 Assembly Requirements – Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Volunteer Fire Departments (Section 4.3 – Staffing and Deployment). This standard applies primarily to all-volunteer fire departments, but it may also apply to combination departments if the combination department does not choose to comply with the NFPA 1710 standard.

g. Hiring Activity Overview

Grants awarded under the Hiring Activity enable volunteer, combination, and career fire departments to improve or restore staffing levels to attain a more effective level of response and a safer incident scene. FEMA awards Hiring Activity grants directly to volunteer, combination, and career fire departments to help fire departments increase their cadre of frontline firefighters by providing financial assistance in three categories:

- Rehire:** Rehiring firefighters who were laid off within the two years prior to the start of the application period;
- Retention:** Retaining firefighters facing imminent layoff (within 120 days of the close of the application period); or,
- New Hire:** Hire new, additional firefighters.

All of the following are considerations in pre-scoring and peer review determinations: High (H), Medium (M), Low (L)

I. COMPLIANCE WITH NFPA STANDARDS

The tables below identify the priority levels for current and new compliance with the NFPA 1710/1720 standards discussed in [Appendix B Section f: Funding Priorities –Meeting the National Standards](#) of this NOFO.

Current (Pre-Award) 1710/1720 Compliance Priorities	
H Never or 0%	M Half of the time or 40-59%
H Rarely or 1-19%	L Very often or 60-79%
M Sometimes or 20-39%	L Most of the time or 80-100%

New (Post-Award) 1710/1720 Compliance Priorities	
H Always or 91-100%	M Half of the time or 40-59%
H Most of the time or 80-90%	L Sometimes or 20-39%
M Very often or 60-79%	L Rarely or 0-19%

II. CALL VOLUME AND POPULATION SERVED

Department call volume and population served are both factors in the initial application evaluation. Departments responding to a higher number of incidents and

departments that protect a larger jurisdiction will receive higher consideration than those departments responding to fewer incidents and protecting smaller jurisdictions.

III. FIREFIGHTER HEALTH MEASURES

The health and well-being of firefighters is of paramount importance. Therefore, applicants who indicate newly hired firefighters will undergo an entry-level physical and receive immunizations and who indicate they will provide annual medical exams receive higher consideration than applicants who do not specify that these benefits will be provided. To qualify for this higher consideration, the physicals must be consistent with those required under NFPA 1582 Chapter 6, Medical Evaluations of Candidates 6.1, and Chapter 9, Essential Job Tasks – Specific Evaluation of Medical Conditions in Members.

Applicants should note that FEMA is working with the NFPA Technical Committee on Fire Service Occupational Safety and Health to evaluate whether the NFPA 1582 standard complies with applicable federal civil rights laws. No decisions have been made and FEMA will issue additional guidance if and when more information becomes available.

Entry-Level Medical Exams	
H NFPA 1582-compliant physicals	M Non-NFPA 1582-compliant physicals

Annual Medical Exams	
H NFPA 1582-compliant physicals	M Non-NFPA 1582-compliant physicals

IV. TRAINING REQUIREMENTS

Applicants will receive higher pre-scores if the personnel funded under the grant will meet the minimum EMS training and certification requirements prescribed by the AHJ.

h. R&R Activity – Fire Departments Overview

Grants awarded under this R&R Activity are to fire departments to assist with the recruitment and retention of volunteer firefighters who are involved with or trained in the operations of firefighting and emergency response. The grants are intended to create a net increase in the number of trained, certified, and competent firefighters capable of safely responding to emergencies within the recipient's response area.

All of the following are considerations in pre-scoring and peer review determinations. Program priorities are listed as: High (**H**), Medium (**M**), or Low (**L**).

I. COMPLIANCE WITH NFPA STANDARDS

The highest priority is to assist departments experiencing a high rate of turnover and that have staffing levels significantly below the ideal staffing level required to comply with NFPA standard 1710 or 1720 as discussed in [Appendix B Section f: Funding Priorities –Meeting the National Standards](#) of this NOFO.

II. VOLUNTEER MEMBERSHIP

Departments or organizations with the highest percentage of volunteers should benefit the most from the recruitment and retention of volunteer firefighters. Therefore, applicants whose membership is comprised of mostly volunteer members, or have a significant number of volunteer firefighters, receive higher consideration.

Percentage of Volunteer Firefighters	
H 91-100%	M 41-50%
H 81-91%	M 31-40%
H 71-80%	L 21-30%
H 61-70%	L 11-20%
M 51-60%	L 1-10%

III. CALL VOLUME

Department call volume is a factor in the initial evaluation. Departments responding to a higher number of incidents receive higher consideration.

IV. FIREFIGHTER HEALTH MEASURES

Applicants who indicate the newly recruited firefighters will undergo an entry-level physical and receive immunizations, and who indicate they will provide annual medical exams receive higher consideration. To qualify for this higher consideration, the physicals must be consistent with those required under NFPA 1582 Chapter 6, Medical Evaluations of Candidates, and Chapter 9, Essential Job Tasks – Specific Evaluation of Medical Conditions in Members. Applicants who provide worker's compensation/Accidental Death & Dismemberment (AD&D) benefits to their members receive higher consideration than applicants who do not specify these benefits will be provided.

Applicants should note that FEMA is working with the NFPA Technical Committee on Fire Service Occupational Safety and Health to evaluate whether the NFPA 1582 standard complies with applicable federal civil rights laws. No decisions have been made and FEMA will issue additional guidance if and/or when more information becomes available.

Entry-Level Medical Exams	
H NFPA 1582-compliant physicals	M Non-NFPA 1582-compliant physicals

Annual Medical Exams	
H NFPA 1582-compliant physicals	M Non-NFPA 1582-compliant physicals

I. FIREFIGHTER TRAINING AND CERTIFICATION REQUIREMENTS

Firefighter	
H Both Firefighter (FF) II/Emergency Medical Technician (EMT)	M FF I
H FF II	L First Responder
M Both FF I/EMT	

II. R&R COORDINATOR/PROGRAM MANAGER/GRANT ADMINISTRATOR

R&R Coordinator	
H	Applicants who currently have a coordinator, program manager, or grant administrator in place
M	Applicants who request grant funding for a coordinator, program manager, or grant administrator's position
L	Applicants who do not have, or are not requesting, a coordinator, program manager, or grant administrator

III. REGIONAL REQUESTS

Applications that will have a direct regional or local benefit beyond the immediate boundaries of the applicant's first-due area will receive higher consideration.

A regional request is an opportunity for an eligible R&R Activity organization to act as a host and apply for funding on behalf of itself and any number of other participating R&R Activity eligible organizations. Regional activities should achieve cost effectiveness, support regional efficiency and resilience, and have a direct regional or local benefit to more than one local jurisdiction (county, parish, town, township, city, or village). Direct regional or local benefit means that other eligible organizations will receive a portion of the grant-awarded funds, will receive items purchased with the grant funds, or share an item purchased with grant funds.

The community identification characteristic, the organizational status of the applicant, and the permanent resident population should be entered for the host entity, regardless of the composition of the participating partners.

Regional populations served are the aggregate of the geographically fixed areas of the host and participating partner organizations.

Neither the regional host nor any participating partner is prevented from also applying on behalf of their own organization for any SAFER Program Activity. However, it cannot be for the same item.

In completing the application, the host applicant must include a list of all participating organizations, including a point of contact and phone number for each organization that will directly benefit from the regional project if they receive the grant. The organizations that will benefit from the R&R Activity may also apply for funding under the SAFER Program as long as the organizations do not apply for a project or activity that could conflict with or duplicate the host applicant's project. Applicants must also certify that they will ensure the organizations participating in this application have not received grants for similar items/activities.

To apply for a regional project, the host organization must agree, if awarded, to be responsible for all aspects of the grant. This includes, but is not limited to, cost share,

accountability for the assets, and all reporting requirements in the regional application.

All participants of a regional application must be compliant with SAFER Program requirements, including being current with past grants, closeouts, and other reporting requirements. Upon notification by the SAFER Program Office, the host agency shall not distribute grant-funded assets or provide grant-funded contractual services to non-compliant partner organizations. The host and the delinquent partners will be notified by the SAFER Program Office of their specific deficiency.

Regional host applicants and participating partner agencies must execute a Memorandum of Understanding (MOU), or equivalent document signed by the host and all participating organizations participating in the award. The MOU must specify the individual and mutual responsibilities of the host and participating partners, the host's and participants' level of involvement in the project(s), the participating partners' EINs, and the proposed distribution of all grant-funded assets or contracted services. Any entity named in the application as benefiting from the award must be an eligible SAFER Program organization and must be a party to the MOU or equivalent document. **Copies of the MOU or equivalent document should be submitted as an attachment in the application.**

i. *R&R Activity – National, State, Local, Territorial, or Federally Recognized Tribal Volunteer Firefighter Interest Organizations (Interest Organizations) Overview*

Grants awarded under this R&R Activity are to applicants who identify as an Interest Organization. These grants are intended to create an aggregate increase in the number of trained, certified, and competent firefighters capable of safely responding to emergencies on behalf of the fire departments being represented. For this reason, projects that are comprehensive in nature and based on a clear needs assessment, implementation plan, evaluation plan, and have, or will establish, fire service partnerships will receive higher consideration.

In completing the application, the applicant must include data that approximates the characteristics of the entire region and/or all fire departments affected by the grant. If awarded, recipients may be required to provide documentation of each fire department's consent to participate in the application. Applicants must also certify that they will ensure the fire departments participating in this application have not received grants for similar items/activities. The following identifies the elements that the applications will be evaluated on during the pre-scoring process. Automated (pre-score) evaluation scores represent 30% of the total application score.

All of the following are considerations in pre-scoring and peer review determinations. Program priorities are listed as: High (H), Medium (M), or Low (L).

I. COMPLIANCE WITH NFPA STANDARDS

The highest priority is to assist departments experiencing a high rate of turnover that have staffing levels significantly below the ideal staffing level required to comply with NFPA standards 1710 or 1720 as discussed in [Appendix B Section f: Funding](#)

[Priorities –Meeting the National Standards](#) of this NOFO. Interest Organizations that currently have the lowest recruitment and retention rates among the entire region and/or all fire departments benefitting from the grant funds receive higher consideration for funding.

II. R&R COORDINATOR/PROGRAM MANAGER/GRANT ADMINISTRATOR

R&R Coordinator	
H	Applicants who currently have a coordinator, program manager, or grant administrator in place
M	Applicants who request grant funding for a coordinator, program manager, or grant administrator's position
L	Applicants who do not have, nor are not requesting, a coordinator, program manager, or grant administrator

III. NEEDS ASSESSMENT

Needs Assessment	
H	Applicants with projects based on a needs assessment
L	Applicants with projects that are not based on a needs assessment

IV. FIRE SERVICE PARTNERSHIPS

Fire Service Partnerships	
H	Applicants who have, or will establish, fire service partnerships as part of this project
L	Applicants who will not have, nor establish, fire service partnerships as part of this project

j. *Eligible and Ineligible Costs and Requirements*

Regardless of the eligibility of any costs requested or the results of the review of the application conducted in accordance with [Section E – Application Review Information](#) of this NOFO, FEMA reserves the right to approve the activities requested in an application in whole or in part.

Hiring Activity – Eligible Costs and Requirements
Eligible Costs: - Salary and associated benefits (actual payroll expenses) for the positions funded under the SAFER Program grant are eligible. Costs are reimbursable if they are included as part of the standard package, available to all operational firefighter positions, contractually obligated, and reimbursed via payroll. Refer also to the definitions in Appendix B Section b for this NOFO. - Compensation for a firefighter's normal, contracted work schedule is reimbursable, but overtime costs are not eligible for reimbursement by the SAFER Program grant award (including overtime for holdovers, extra shifts, to attend training, etc.). Only costs for overtime that the fire department routinely pays as a part of the base salary

Hiring Activity – Eligible Costs and Requirements

or a firefighter's regularly scheduled and contracted shift hours, in order to comply with FLSA, are eligible. For more information on FLSA, please visit the [U.S. Department of Labor](#).

- Salaries and benefits of firefighters hired with SAFER Program funding while they are engaged in initial recruit training are eligible.

Eligibility Requirements:

- Only firefighters hired (**New Hire category**) or rehired (**Rehire category**) after the SAFER Program grant offer of award (except if awarded under the Retention category) are eligible for grant funding.
- Only full-time positions are eligible for funding in all three categories. A full-time position is one position that is funded for at least 2,080 hours per year, e.g., 40 hours per week, 52 weeks per year.
- SAFER Program grant funds will only pay for operational positions, in all three categories, whose primary assignment (more than half the time) is on a fire suppression vehicle, regardless of collateral duties.
- Volunteer and mostly volunteer fire departments may also hire individuals to fill officer-level positions (e.g., chief, fire inspector, training officer, safety officer) in addition to their primary operational assignment.
- Eligible positions for funding under the **Rehire category** must have been laid off in the two years prior to the start of the application period on **March 11, 2024**. Copies of the official, signed, and issued layoff notices will be required at the time of application.
- Firefighters who have been issued a formal layoff notice, which includes a specific date for the layoff action, prior to the start of the application period, and those who face imminent layoff – within 120 days of the close of the application period – are eligible for SAFER Program funding under the **Retention category**. As the application period closes on **April 12, 2024**, the layoffs must become effective on or before **August 10, 2024**. Copies of the official, signed, and issued layoff notices will be required at the time of application.
- Eligible positions under the **Retention category** must be employees of the department at the time the application is submitted. **Note:** if a retention position becomes vacant after the application is submitted, departments must fill the vacancy with a new hire in order to maintain the operational staffing level.
- A layoff notice that is not executed within the specified terms will be considered void (unless an additional notice is provided within 14 days of the original action date) and will not qualify for funding in the Rehire or Retention categories. Applicants who do not meet these parameters must apply under the **New Hire category**.
- Any layoff action not executed in accordance with the terms of the official layoff notice, or which does not meet the above requirements will not qualify for funding in the Rehire or Retention categories. Applicants who do not meet these parameters must apply under the **New Hire category**.

Hiring Activity - Ineligible Costs

- The salaries and benefits of full-time firefighters who are employees at the time of grant award (except under the Retention category) are ineligible to be funded under this grant.
- Job-sharing positions (e.g., utilizing more than one person to fill a full-time SAFER Program-funded position) are ineligible.
- The SAFER Program may not be used to fund promotions (e.g., to pay a current member a higher salary by placing him/her in a new SAFER Program-funded position).
- Pre-application costs, such as grant writer fees, administrative costs (e.g., physicals/medical exams, background checks, etc.), and indirect costs associated with hiring firefighters are ineligible.
- Costs to train and equip firefighters (e.g., PPE/Turnout Gear) are ineligible (this does not include the salaries and benefits of firefighters hired under the SAFER Program while they are engaged in training).
- Costs for additional benefits such as uniform allowances, education stipends, meal allowance, etc., that are not contractually obligated, included as part of the standard benefits package for all employees, and reimbursed via payroll are ineligible.
- Costs of annual physicals/medical exams are ineligible.
- Overtime costs (including overtime for holdovers, extra shifts, to attend training, etc.) are ineligible (except as noted in “eligible costs” above).
- M&A costs.
- Indirect costs.

R&R Activity – Eligibility Requirements

- Applicants must correlate the activities for which funding is requested and the identified recruitment or retention problems or issues to be addressed. FEMA will not fund a budget line item if an applicant does not provide sufficient information detailing how it will enhance recruitment and retention. Allowable costs may be limited to reasonable amounts, as determined by FEMA.
- Applicants who propose to focus on retention of volunteers will receive equal consideration as applicants focusing on recruitment of volunteers. A focus on retention may include providing incentives for volunteer firefighter members to continue service in a fire department.
- SAFER Program grant funds may only be used for volunteer firefighters who are involved with, or trained in, the operations of firefighting and emergency response.
- FEMA recommends that departments consult their AHJ or the department’s legal counsel to understand the full legal and financial implications involved with implementing or sustaining programs that offer benefits or financial awards to firefighters (e.g., stipends, Length of Service Award Program [LOSAP]/Retirement Program).
- All grant-related purchases and activities must be incurred, received, and completed within the period of performance. The period of coverage and/or service delivery on

R&R Activity – Eligibility Requirements

all contracts and agreements may not begin prior to or extend beyond the period of performance of the grant. FEMA may permit prorated costs to be charged to the grant for training courses that begin during the period of performance but end after the period of performance ends.

- All funded activities under the R&R Activity must be governed by formally adopted Standard Operating Procedures (SOPs). Minimally, these SOPs should specify who qualifies for each of the incentives, specific requirements for earning the incentives, and the disposition of the awarded incentives if an individual fails to fulfill the stipulations. FEMA may ask for copies of SOPs prior to, or after being awarded.

R&R Activity – Eligible Costs: High Priority

- Costs to support a staffing needs assessment identifying the operational staff and support that are required to carry out fire department responsibilities safely and effectively (e.g., supplies for data collection, contractors or personnel to collect and analyze data, software programs, etc.).
 - **Note:** If a staffing needs assessment is requested and the application is selected for funding, the staffing needs assessment will be the only activity that will be funded.
- Costs to support a R&R Coordinator, a Program Manager, and/or a Grant Administrator (including reasonable salary, fringe benefits, contract support, supplies, travel, etc.). **Note:** computers for these positions are low priority items.
- Marketing Program to recruit new volunteer firefighters, such as:
 - Media advertising (e.g., television, radio, social media);
 - Print advertising (e.g., newspapers, billboards, signs, banners, brochures, flyers); and,
 - LED/electronic sign. **Note:** this is a high priority item only when included as part of a comprehensive marketing program. Only one LED/electronic sign is allowed per applicant and 75% of usage must be dedicated to R&R activities. Allowable costs may be limited to reasonable amounts as determined by FEMA. Additional restrictions apply (for details see [Section F.2.c - Environmental Planning and Historic Preservation \(EHP\) Compliance](#) of this NOFO).
 - **Note:** If requesting funds to recruit new members, a marketing plan must be in place or the application must show a marketing plan will be implemented either with grant funds (requested as a line item) or that the applicant will implement a marketing plan using existing department resources.
- New Member Costs. Only one entry-level physical per new recruit. Physicals for existing members are not eligible. All grant-funded physicals (except those for explorers/cadets) must meet NFPA 1582 standards (Chapter 6, Medical Evaluations of Candidates 6.1, and Chapter 9, Essential Job Tasks – Specific Evaluation of Medical Conditions in Members). The cost of physicals should be based on local physician or health center prices. Detailed information on implementing NFPA 1582 physicals can be found at [Roadmap | FSTAR \(fstaresearch.org\)](#).

R&R Activity – Eligible Costs: High Priority

- **Note:** annual physicals are only eligible if the applicant is also requesting grant funds to provide NFPA 1582 entry-level physicals for new recruits; annual physicals are only eligible for the same new recruits. Physicals or annual exams for any other members are not eligible.
 - Only actual costs for physicals are allowed and will be paid on a reimbursable basis. To receive reimbursement, recipients must provide invoices/proof of payment (e.g., canceled checks, bank statements, electronic funds transfers) to support the cost for physicals.
- New recruit basic training that is not covered under a department's normal operating budget, and as required by the AHJ to meet minimum firefighter certification (e.g., cardiopulmonary resuscitation [CPR], First Responder, EMT, FF1, FF2).
 - Reimbursement to members for lost wages, mileage/transportation, lodging, and/or per diem while attending required basic training is also eligible.
 - **Note:** costs for mileage/transportation, lodging, and per diem must comply with the department's written travel policies and procedures. If policies are not established, costs will only be reimbursed at the federal government rate.
- Leadership/career development training when used as a retention incentive that is not covered under a department's normal operating budget.
 - Reimbursement to members for lost wages, mileage/transportation, lodging and/or meals while attending leadership/career development training or conferences are also eligible.
 - **Note:** costs for mileage/transportation, lodging and meals must comply with the department's written travel policies and procedures. If policies are not established, costs will only be reimbursed at the federal government rate.
 - Courses must provide Continuing Education Units (CEU) or certificates of completion to be eligible. To receive reimbursement, recipients must provide documentation of the CEUs or the certificates of completion.
- Instructor/train-the-trainer training that is not covered under a department's normal operating budget.
 - Reimbursement to members for lost wages, mileage/transportation, lodging, and/or per diem while attending instructor/train-the-trainer training are also eligible.
 - **Note:** costs for mileage/transportation, lodging, and per diem must comply with the department's written travel policies and procedures. If policies are not established, costs will only be reimbursed at the federal government rate.
- Tuition assistance for higher education (including books, lab fees and student fees).
 - Coursework or certifications in this category should be more advanced than what departments typically fund for required minimum-staffing requirements and specific to an accredited university or trade school program.
 - Courses are not limited to firefighter training or education.
 - Only tuition payments for classes offered and taken during the period of performance are allowable.
 - Computers for individual students are not eligible for funding.
 - Payments for student loans are not eligible for funding.

R&R Activity – Eligible Costs: High Priority

- Recipients must provide internal policies that explain how funding is administered.
- Allowable costs may be limited to reasonable amounts, as determined by FEMA.
- Actual costs will be paid on a reimbursable basis. To receive reimbursement, students must successfully complete all classes and be working towards receiving a license, certification, or degree at the end of the program.
- PPE/Turnout Gear.
 - PPE may only be funded for new firefighters that join the department after the date of grant award, that successfully pass an NFPA 1582-compliant physical, and that are certified as “fit for duty.” PPE purchased with SAFER Program funding must be utilized by adequately trained staff.
 - Funds are available to acquire Occupational Safety and Health Administration-required and NFPA-compliant PPE for firefighting personnel. In addition, PPE must meet any national or state standards and increase firefighter safety. Failure to meet these requirements may result in ineligibility for PPE funding. Copies of NFPA standards may be reviewed at <http://www.nfpa.org/freeaccess>.
 - Only actual costs for PPE are allowed and will be paid on a reimbursable basis.
 - Allowable costs may be limited to reasonable amounts, as determined by FEMA.
 - To receive reimbursement, recipients must provide the following documentation to support the purchase of PPE:
 - Invoices/proof of payment (e.g., canceled checks, bank statements, electronic funds transfers) for PPE.
 - Proof that the firefighter(s) have passed an NFPA 1582-compliant physical and are certified as “fit for duty.”
 - Eligible PPE Expenditures:
 - Only one set of PPE for structural and wildland firefighting per each new recruit.
 - The SAFER Program considers a complete set of structural PPE to be comprised of one self-contained breathing apparatus (SCBA) mask/face piece, one pair of pants, one coat, one helmet, two hoods, one pair of boots, two pairs of gloves, one pair of suspenders, and one pair of goggles. In those jurisdictions where additional PPE, like Personal Safety/Rescue Bailout Systems are statutorily required, the SAFER Program will consider all statutorily required items to be part of a complete PPE set.
 - The SAFER Program considers a complete set of wildland PPE to be comprised of one pair of pants, one coat, one jumpsuit, one helmet, one pair of boots, one pair of gloves, one pair of suspenders, one pair of goggles, one fire shelter, one web gear, one backpack, and one canteen/hydration system.
- Traditional therapies and preventative care facilitated by a licensed mental health and/or physical healthcare provider.

R&R Activity – Eligible Costs: High Priority

- LOSAP or Retirement Program:
 - New LOSAP or Retirement Programs (meaning the department has never had a LOSAP or Retirement Program).
 - Increasing existing LOSAP or Retirement Program coverage to include newly recruited members (FEMA will only fund the increase portion of the program).

Note: FEMA will not fund LOSAP or Retirement Programs that were previously funded by a SAFER Program grant.

R&R Activity – Eligible Costs: Medium Priority

- Nominal stipends, as defined under [Appendix B Section b](#) in this NOFO for volunteer firefighters who are involved with, or trained in, the operations of firefighting and emergency response (e.g., Pay-per-Call, Points Based System, etc.). Stipends may only be provided for participation in operational (firefighting) activities, such as duty shifts, operational training, and/or responding to incidents.
 - Food vouchers may be used for nominal stipends if the Narrative supports their use as an effective recruitment and retention tool for the department. However, food vouchers must be issued through formally adopted SOPs.
 - Award recipients must maintain records of all food vouchers including firefighter name, amount, date received, and signature of the receiving firefighter.
 - Gift cards may not be used for nominal stipends. For information on gift cards, see Low Priority – Awards/Incentives below.
 - Only actual costs for stipends are allowed and will be paid on a reimbursable basis.
 - Allowable costs may be limited to reasonable amounts as determined by FEMA.
 - To receive reimbursement, recipients must provide the following documentation to support the stipends:
 - Documentation to show what the department would pay to hire a full-time firefighter to perform the services for which the stipend is provided (e.g., current salary/benefit package from human resources department, data from the U.S. Department of Labor’s Bureau of Labor Statistics).
 - Copies of run reports, staffing reports, etc.
- Costs to support explorer/cadet, and mentoring programs, such as:
 - Only one set of station duty uniforms (the SAFER Program considers one set of station duty uniform as one pair of pants, one shirt, one hat, and one pair of boots) for each newly recruited cadet/explorer per the department’s documented uniform policy.
 - Training (Non-Immediate Danger to Life and Health [IDLH]).
 - One set of structural or wildland PPE as defined above for each new cadet/explorer that joins the department after the date of grant award, with the following two exceptions: 1) SCBA mask/face pieces are not eligible because

R&R Activity – Eligible Costs: Medium Priority

- PPE for explorers/cadets may not be used in an IDLH atmosphere, and 2) physicals for explorers/cadets are not required to meet NFPA 1582.
- One introductory physical exam per each newly recruited explorer/cadet.
- Insurance packages (e.g., AD&D, workers compensation, disability, health, dental, life).
- Exercise equipment is limited to no more than \$10,000 total per grant award.
- Wellness programs (e.g., group fitness led by health instructors that come to the department).

R&R Activity – Eligible Costs: Low Priority

- New Member Costs. Only one set of station duty uniforms (the SAFER Program considers one set of station duty uniforms as one pair of pants, one shirt, one hat, and one pair of boots) for new firefighters that join the department after the date of grant award, per the department's documented uniform policy.
 - **Note:** Class A or B uniforms (e.g., Dress Uniforms) and badges are not allowable costs under the SAFER Program.
- American National Standards Institute-approved retro-reflective highway apparel.
- PPE gear bags.
- Costs for advanced training not currently covered under the department's operating budget (e.g., extrication training, specialized equipment training, swift water rescue, etc.). Advanced training requests are only eligible for members who have already met the minimum firefighter certifications required by the AHJ and must closely correlate to the applicant's recruitment and/or retention goals.
 - Reimbursement to members for lost wages, mileage/transportation, lodging, and/or per diem while attending advanced training are also eligible.
 - **Note:** costs for mileage/transportation, lodging, and per diem must comply with the department's written travel policies and procedures. If policies are not established, costs will only be reimbursed at the federal government rate.
- Two computers (including monitor, keyboard, mouse) and printer for grant-appointed R&R Coordinator, Program Manager, and/or Grant Administrator.
- Awards/Incentive program for participation in operational (firefighting) activities, such as operational training and/or responding to incidents (e.g., length of service plaques, gift cards for top responders, non-uniform clothing).
 - Non-uniform clothing (limited to a shirt, a jacket, or a pullover) as part of an award program only.
 - **Note:** Class A or B uniforms (e.g., Dress Uniforms) and badges are not allowable costs under the SAFER Program.
 - Gift Cards: a logbook for the purchase and issuance of gift cards is required. The logbook should include name of recipient, date, amount of card, reason for issuance, and signature of recipient. Gift cards should be issued to operational firefighters who have completed the minimum firefighter training required by the AHJ.
- LED/electronic sign when it is not included as part of a comprehensive marketing program.
- Fire service association membership fees.
- Projector and/or screen to support classroom training.

R&R Activity – Eligible Costs: Low Priority

- Payments for housing or rent for volunteers at or near the fire station.
- Other costs associated with new recruits (background checks, aptitude tests, etc.).
- Station modifications/remodeling/renovation of existing facilities.
 - Remodeling/renovations to an existing facility are allowable (e.g., converting space into bunkroom) and must correlate to the identified recruitment or retention problems or issues being addressed with the grant. The renovations must be minor interior alterations not to exceed \$10,000 total per grant award.
 - Remodeling/renovations may not change the footprint or profile of the building.
 - Any request for modifications to facilities may require EHP review (for details see Section F.2.c Environmental Planning and Historic Preservation (EHP) Compliance of this NOFO). Recipients are encouraged to have completed as many steps as possible for a successful EHP Review in support of their proposal for funding, including coordination with their State Historic Preservation Office to identify potential historic preservation issues and to discuss the potential for project effects, and compliance with all state and EHP laws and requirements. Preservation Office to identify potential historic preservation issues and to discuss the potential for project effects, and compliance with all state and EHP laws and requirements.
 - Written approval must be provided by FEMA prior to the use of any SAFER Program funds for remodeling or renovation. If awarded funds for remodeling or renovation, recipients may be required to submit evidence of approved zoning ordinances, architectural plans, any other locally required planning permits, and a notice of interest.

R&R Activity – Eligible Costs: Non-Prioritized Costs

- M&A costs up to three percent of the total awarded amount in accordance with 2 C.F.R. Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. M&A costs must be identifiable and directly related to the implementation and management of the SAFER Program grant. Salaries and fringe benefits for personnel directly supporting the grant are not required to be included in the M&A budget line item.
- Indirect costs for national, state, local, or federally recognized tribal volunteer firefighter interest organizations that are expended pursuant to [Section D: Application and Submission Information](#).
- Up to \$1,500 in grant writer fees for application preparation, but not grant administration. The fee must have been paid between 90 days before the publication date of this NOFO and up to 30 days of the end of the application period and prior to any contact with SAFER Program Office staff or an Offer of Award. For details see [Appendix C – Award Administration Information, subsection b. Grant Writer/Preparation Fee](#)
- Audit costs proportional to the total SAFER Program award. Recipients of multiple federal funding sources can only charge a pro rata share of the audit cost(s) to the SAFER Program award, and they must be incurred during the period of performance.

R&R Activity – Ineligible Costs

This list is not exhaustive:

- Salary and benefits for firefighters.
- Retroactive payments or recognition for operational services rendered prior to the grant award.
- Costs incurred (including the delivery of goods or services) outside of the period of performance except for grant writer fees; see [Appendix C – Award Administration Information, subsection b. Grant Writer/Preparation Fees.](#)
- Fire suppression equipment.
- Vehicles.
- Fire simulators, fire evolution, or fire training props (e.g., burn trailers, forcible entry, rescue/smoke maze, flashover simulators).
- Supplies, expendables, or “onetime” use items such as foam, fuel/propane, breaching materials (e.g., wood or sheetrock).
- Sirens, warning lights for fire department or private vehicles, or other outdoor warning devices.
- Communication equipment and monthly expenses including cell phones, pagers, portable radios, or Computer- Aided Dispatch systems.
- Video cameras/recording equipment.
- Photographs/photographer unless part of a marketing contract for recruitment of new members.
- Intruder alerting systems and deployment notification systems.
- Retroactive payments or recognition for non-operational activities (including payments, gift cards, recruitment bonuses, or stipends for recruiting firefighters).
- Payments for travel to or participation in leisure or social activities such as theater tickets, entertainment tickets, and trips (e.g., professional sporting events).
- Costs associated with award banquets, such as food, photographers, refreshments, entertainment, or rental facilities. Reimbursement for actual awards (e.g., plaques and trophies) is eligible.
- Costs for food or refreshments that are not part of a conference or training hosted by the grant recipient (food vouchers can be requested as a nominal stipend but must be provided only under formally adopted SOPs).
- Costs for training currently covered under the department’s operating budget (e.g., tuition or instructor fees for department-mandated, basic-level training).
- Tuition assistance for family members of the volunteer.
- Services at a member’s personal residence (e.g., internet access, plowing of driveways).
- Furniture (except for newly converted bunkrooms), televisions, fixtures, appliances (e.g., refrigerators), and entertainment equipment.
- “Giveaways” for recruitment events, such as pencils, pens, t-shirts, cups, mugs or balloons.
- Fees for courses and training that are available free of charge on the internet or at state/local training facilities (e.g., NIMS 100, 700, 800).
- Costs for fuel. Costs for travel to training or other eligible activities are reimbursed through mileage rates.

R&R Activity – Ineligible Costs

- Medical exams for existing members, R&R Coordinator, Program Manager, and/or Grant Administrator.
- Gym Memberships.
- Payments for student loans.
- Mileage reimbursement for responding to incidents or periodic operational training at the fire house (mileage reimbursement is allowed for other types of training as explained under eligible costs).
- Station internet access/user fees and equipment to install internet (such as routers).
- Continued funding of an existing (or previously funded through the SAFER Program) LOSAP or Retirement Program.
- Computers in common areas or individual computers for training/education.
- Copiers/printers.
- Incentives for career firefighters within the recipient's fire department.
- Ineligible explorer/cadet/mentoring program expenditures:
 - SCBAs, including masks/face pieces.
 - Anything involving the IDLH atmosphere.
 - Any activities precluded by the AHJ.
- Ineligible PPE expenditures:
 - Three-quarter length rubber boots.
 - SCBAs (not including SCBA masks/face pieces).
 - PASS Devices.
 - Spare cylinders.
 - Bomb disposal suits.
 - PPE for hazardous materials and other specialized incidents.
 - More than one set of structural or wildland PPE per newly recruited member (within the period of performance).
- PPE for existing members, R&R Coordinator, Program Manager, and/or Grant Administrator.

15. Appendix C – Award Administration Information

Appendix C contains detailed information on SAFER Program Award Administration. Reviewing this information may help recipients in the programmatic and financial administration of their award(s).

a. *Help FEMA Prevent Fraud, Waste, and Abuse*

If applicants or recipients have information about instances of fraud, waste, abuse, or mismanagement involving FEMA programs or operations, they should contact the DHS Office of Inspector General (OIG) Hotline at (800) 323-8603, by fax at (202) 254-4297, or email HOTLINE@oig.dhs.gov.

b. *Grant Writer/Preparation Fees*

Fees for grant writers may be included as a pre-award expenditure. For grant writer fees to be eligible as a pre-award expenditure, the services must be competitively sourced, specifically identified, and listed within the "Grant Request Details" section of the application and must

satisfy the requirements under 2 C.F.R. § 200.458. FEMA will only consider reimbursements for application preparation, not administration, up to \$1,500 per annum. The allowability of grant writer fees as a pre-award expenditure must be paid between the 90 days prior to the publication date of this NOFO and up to 30 calendar days after the application period closes. In order for the grant writer fees held either on retainer or subscription basis to be an eligible pre-award cost, the claimed retainer or subscription must have been competitively secured, and the costs are limited to the start of the appropriation period for the underlying award and meet the requirements under 2 C.F.R. § 200.458. Fees payable on a contingency basis are not an eligible expense.

Pursuant to 2 C.F.R. Part 180, recipients may not use federal grant funds to reimburse any entity, including a grant writer or preparer, if that entity is presently suspended or debarred by the Federal Government from receiving funding under federally-funded grants or contracts. Recipients must verify that the contractor is not suspended or debarred from participating in specified federal procurement or non-procurement transactions pursuant to 2 C.F.R. § 180.300.

Prior to submission of the application, please review all work produced by grant writers or other third parties for accuracy. By submitting the application, applicants are certifying all of the information contained therein is true and an accurate reflection of the organization, and that regardless of the applicant's intent, the submission of information that is false or misleading may result in actions by FEMA. These actions include but are not limited to the submitted application not being considered for award, temporary withholding of funding under the existing award pending investigation, or referral to the DHS OIG.

The following documentation shall be provided to FEMA upon request:

1. A copy of the grant writer's contract for services;
2. A copy of the invoice or purchase order;
3. A copy of the canceled check (front and back); and
4. Evidence that the services were competitively procured.

Failure to provide the requested documentation may result in the grant writer fee being deemed ineligible and the grant reduced accordingly.

Note: FEMA requires that all applicants identify the following as “Application Participants” in the “Contact Information” section of the application: Any individual or organization that assisted with the development, preparation, or review of the application to include drafting or writing the narrative and budget; whether that person, entity, or agent is compensated or not; and whether the assistance took place prior to submitting the application.

c. Maintenance and Sustainment

The use of FEMA preparedness grant funds for the costs of repairs or replacement, as well as maintenance contracts, warranties, and user fees may be allowable.

The intent of eligible Maintenance and Sustainment activities is to provide direct support to the critical capabilities developed using FEMA and other DHS grants and support activities. Routine upkeep and the supplies, expendables, or one-time use items that support routine upkeep (e.g., gasoline, tire replacement, routine oil changes, monthly inspections or grounds and facility maintenance) are the responsibility of the recipient and may not be funded with SAFER Program funding.

Generally, when purchasing a maintenance agreement, service contract, or extended warranty for systems or equipment, the period of coverage provided under such a plan may not extend beyond the period of performance of the grant with which the agreement, warranty or contract is purchased.

The duration of an extended warranty purchased incidental to the original purchase of the equipment may exceed the period of performance as long as the coverage purchased is consistent with that which is typically provided for, or available through, these types of agreements, warranties, or contracts. When purchasing a stand-alone warranty or extending an existing maintenance contract on an already-owned piece of equipment or system, coverage purchased may not exceed the period of performance of the award used to purchase the maintenance agreement or warranty. As with warranties and maintenance agreements, this policy extends to licenses and user fees as well.

Even if purchased incidental to the original purchase of the equipment, the duration of an extended maintenance agreement or warranty must also be reasonable for the type of equipment or system being purchased. For example, if a vendor offers a 10-year extended warranty incidental to the purchase of a piece of equipment, but the useful life of that equipment being purchased is five years, the purchase of a 10-year extended warranty would not be a reasonable cost and may not be charged to the grant.

d. Taxes, Fees, Levies, and Assessments

Taxes, fees, levies, or assessments that the recipient is legally required to pay and are directly related to any eligible SAFER Program acquisition activity may be charged to a SAFER Program award pursuant to 2 C.F.R. § 200.470. These charges shall be identified and enumerated in the SAFER Program application narrative, as well as the “Grant Request Details” section of the acquisition activity.

Any avoidable and unreasonable costs that result from the action or inaction of a recipient (or recipient’s agent) or that prevent that recipient from enjoying any lawful exemption, waiver, or reduction of any tax, fee, levy, or assessment directly related to any eligible SAFER Program acquisition activity are not chargeable to any SAFER Program award.

Example: Governmental entities and Public Safety Agencies are exempt from some Federal Communications Commission (FCC) fees*, but only if the eligible organization submits an exemption or waiver request to the FCC.

**Government entities are not required to pay FCC regulatory fees. Nonprofit entities (exempt under Section 501 of the Internal Revenue Code) may also be exempt. The FCC*

requires that any entity claiming exempt status submit, or have on file with the FCC, a valid Internal Revenue Service Determination Letter documenting its nonprofit status, or certification from a governmental authority attesting to its exempt status. For more information, please visit <http://www.fcc.gov>.

e. *Excess Funds*

After completing the initial project(s) proposed in the recipient's application, some recipients may have unexpended funds remaining in their budget. These excess funds may result from any combination of under-budget acquisition activities or competitive procurement processes.

These excess funds may be utilized to address an organization's local needs or to mitigate identified capability gaps. FEMA expects excess funds to be obligated concurrent with an award's period of performance to address a known or critical need. An amendment request must be submitted to document the expenditure of excess funds. As a reminder, all costs must be incurred, and all goods and services must be delivered or completed within the period of performance in order to be allowable.

f. *Payments and Amendments*

FEMA uses the Direct Deposit/Electronic Funds Transfer method of payment to recipients.

SAFER Program payment/drawdown requests are generated using FEMA GO. SAFER Program payment/drawdown requests from state or local government entities will be governed by applicable federal regulations in effect at the time a grant is awarded to the recipient and may be either advances or reimbursements. Recipients should not expend funds until all special conditions listed on the grant award document have been met, including completion of EHP review, and the request for payment in FEMA GO has been approved. Recipients should draw down funds based upon immediate disbursement requirements; however, FEMA strongly encourages recipients to draw down funds as close to disbursement or expenditure as possible to avoid accruing interest.

Non-federal entities should keep detailed records of all transactions involving the grant. FEMA may at any time, request copies of any relevant documentation and records, including purchasing documentation along with copies of cancelled checks for verification. See, e.g., 2 C.F.R. §§ 200.318(i), 200.334, 200.337.

Advances

Recipients shall be paid in advance, provided they maintain or demonstrate the willingness and ability to maintain procedures to minimize the time elapsing between the transfer of funds and disbursement by the recipient (not to exceed 30 days), and the financial management systems that meet the standards for fund control and accountability as established in 2 C.F.R. Part 200. The recipient shall include all applicable source documentation such as invoice(s), purchase orders, contracts, etc., to support the costs associated with the advance SAFER Program payment/drawdown requests. EHP review requirements must be met prior to advanced payments.

Although advance drawdown requests are permissible, recipients remain subject to applicable federal laws in effect at the time a grant is awarded to the recipient.

Governing interest requirements include the Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. Part 200 and the Cash Management Improvement Act (CMIA) and its implementing regulations at 31 C.F.R. Part 205. Interest under CMIA will accrue from the time federal funds are credited to a recipient's account until the time the recipient pays out the funds for program purposes. For the rate to use in calculating interest, please visit Treasury Current Value rate at https://www.fiscal.treasury.gov/fsreports/rpt/cvfr/cvfr_home.htm.

Reimbursement

Payment by reimbursement is the preferred method when the requirements to be paid in advance, pursuant to 2 C.F.R. § 200.305, cannot be met. In accordance with U.S. Department of Treasury regulations at 31 C.F.R. Part 205, if applicable, the recipient shall maintain procedures to minimize the time elapsing between the transfer of funds and the disbursement of said funds. As a prerequisite of SAFER Program approval for reimbursement requests, recipients shall submit all applicable source documentation, such as payroll records, timecards, contracts, invoices, purchase orders, proof of payment (e.g., canceled checks, bank statements, electronic funds transfers) to support the costs associated with each payment/drawdown request.

Rebates

Recipients shall disburse program income, rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments, in accordance with 2 C.F.R. § 200.305. The reduction of federal financial participation via rebates/refunds may generate excess funds for the recipient if the recipient previously obligated their Cost Share match based upon the original award figures. If the recipient previously obligated their original Cost Share prior to the rebate, then the recipient may have minimum excess funds equal to the difference between the original Cost Share less the rebate-adjusted Cost Share.

Payment Requests During Closeout

A recipient may only submit reimbursement payment requests up to 120 calendar days after the expiration of the period of performance, during an award's closeout reconciliation per 2 C.F.R. § 200.344. Reimbursement payments are the only eligible type of requests to be submitted after a grant's period of performance has expired. The expenditure must have been obligated and received during the period of performance of the award. The recipient's request should contain clear and specific information certifying that the liquidation of federal funds is reimbursement for an obligation properly incurred during the active period of performance. FEMA may request documentation supporting the reimbursement for review at any time.

Amendments

FEMA may approve SAFER Program award amendments on a case-by-case basis for the following reasons:

- Extension of the period of performance in order to complete the scope of work;
- Changes to the activity, mission, retroactive approval (pre-award), closeout issues, and some excess funds requests; and,
- Budget changes (adding funds to award/non-closeout deobligation of funds).

FEMA will only consider amendments submitted via FEMA GO. These requests must contain specific and compelling justifications for the requested change. Amendments or changes to the scope of work may require additional EHP review. FEMA strongly encourages recipients to expend grant funds in a timely manner to be consistent with SAFER Program goals and objectives.

Note: a recipient may deobligate (e.g., return) unused funds (e.g., those remaining funds previously drawn down via payment request and/or remaining award funding that was never requested) to DHS/FEMA prior to the end of an award's period of performance. To exercise this option, a recipient must submit an amendment via FEMA GO and state in the amendment that the unliquidated funds (e.g., the funds to be returned) are not necessary for the fulfillment or success of the grant's obligations or mission. The recipient must also indicate in the amendment that it understands that the returned funds will be deobligated and unavailable for any future award expenses. Deobligation of funds will decrease the federal portion of the grant and the amount of the recipient's cost share obligation. FEMA will confirm deobligation amendments with all points of contact; after confirmation of the recipient's intent to deobligate, FEMA will hold the approved deobligation request for 14 calendar days as a period for recipient reconsideration before FEMA processes the deobligation request.

g. Disposition of Grant Funded Equipment

A recipient must use, manage, and dispose of SAFER Program-funded equipment in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards at 2 C.F.R. § 200.313. With the exception of state governments, when original or replacement equipment acquired under a SAFER Program award is no longer needed for the original project, program, or other activities currently or previously supported by a federal awarding agency, the recipient must request disposition instructions from FEMA. FEMA strongly recommends contacting the SAFER Help Desk prior to the disposition of SAFER Program-funded equipment.

h. Post-Award Recipient Responsibilities

Once awarded, recipients under the Hiring Activity must submit a pre-SAFER Program roster listing paid operational/firefighting personnel, in support of NFPA 1710 or NFPA 1720, who are employees at time of award. FEMA compares the pre-SAFER Program roster to names submitted for SAFER Program-funded positions to ensure that the SAFER Program-funded firefighters are new employees (except under the retention category).

The SAFER Program Office will work with recipients to establish the correct staffing maintenance numbers, which combine the number of pre-SAFER Program and SAFER Program-funded operational positions. Once this is established, recipients must agree to

maintain this number throughout the period of performance by taking active and timely steps to fill any vacancies.

Recipients under the Hiring Activity who lay off any operational personnel during the period of performance will be considered in default of their grant and the award will be terminated. In those situations, recipients may be required to return the federal funds disbursed under the grant award.

Recipients who are unable, due to documentable economic hardship, to backfill non-SAFER Program operational positions vacated through attrition (e.g., resignation, retirement) after receiving an award may petition FEMA to waive the staffing maintenance requirements. Approved waivers allow recipients to decrease and reestablish the staffing maintenance numbers agreed to at the time of award by the number of positions that recipients are unable to fill. To qualify for this waiver, the economic hardship must affect the entire public safety sector in a recipient's jurisdiction, not just the fire department. FEMA will not grant waivers for SAFER Program-funded positions. Recipients who fail to maintain the required level of staffing risk losing federal funds awarded under this grant.

Recipients must agree that, notwithstanding any provision of other laws, firefighters hired under these grants will not be discriminated against or be prohibited from engaging in volunteer firefighting activities in another jurisdiction during off-duty hours.

FEMA strongly encourages applicants, to the extent practicable, to seek, recruit and hire military veterans to increase their ranks within their departments.

SAFER Grant Application

March 28, 2024

Background & Staff Analysis

- The Staffing for Adequate Fire and Emergency Response (SAFER) grant is a FEMA grant program that provides funding to municipalities for the purpose of hiring firefighters.
- The primary goal of the grant is to help fire departments achieve NFPA recommended minimum assembly standards (17 firefighters).
- The grant fully funds the base salary and benefits of awarded positions for three years.
- The program is funded at \$360 million. There were over \$3 billion in requests last year.

Background & Staff Analysis

- Fire Services Master Plan completed in 2022 recommends minimum daily operations staffing of 14 firefighters compared with our current 8.
- Recommend building up to this level incrementally. Will take six years if we hire three per year. SAFER grant can accelerate this.

Future Staffing Recommendations

	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Truck 1	4	4	4	4	4	4	4	4	4	4
Engine 2	4	3	3	3	3	3	3	3	3	3
Battalion 1	0	0	1	1	1	1	1	1	1	1
Squad 1	0	2	2	0	0	2	2	0	0	2
Engine 3	0	0	0	3	3	3	3	3	3	3
Engine 1	0	0	0	0	0	0	0	3	3	3
Daily Staffing	8	9	10	11	11	13	13	14	14	16
Chief	1	1	1	1	1	1	1	1	1	1
Assistant Chief	1	1	1	1	2	2	2	2	2	2
Admin Assistant	1	1	1	1	1.5	1.5	1.5	1.5	1.5	1.5
Battalion Chief	0	0	3	3	3	3	3	3	3	3
Captain	0	0	0	0	0	0	0	0	0	3
Lieutenant	6	9	9	9	9	12	12	12	12	12
Engineer	6	6	6	9	9	9	12	12	12	12
Firefighter	12	12	12	12	12	15	12	15	15	18
Fire Inspector	1	1	1	1	1	1	1	1	1	1
Total Staffing	28	31	34	37	38.5	44.5	44.5	47.5	47.5	53.5
Change	0	3	3	3	1.5	6	0	3	0	6

Grant Evaluation Criteria

Compliance with NFPA Standards

The tables below identify the priority levels for current and new compliance with the NFPA 1710/1720 standards discussed in [subsection f. Funding Priorities - Meeting the National Standards](#) of this NOFO.

Current (Pre-Award) 1710/1720 Compliance Priorities	
H Never or 0%	M Half of the time or 40-59%
H Rarely or 1-19%	L Very often or 60-79%
M Sometimes or 20-39%	L Most of the time or 80-100%

New (Post-Award) 1710/1720 Compliance Priorities	
H Always or 91-100%	M Half of the time or 40-59%
H Most of the time or 80-90%	L Sometimes or 20-39%
M Very often or 60-79%	L Rarely or 0-19%

Recommendation & Timeline

- Grant application deadline is April 12, 2024.
- Award announcements will begin in the late summer and will continue through the end of September 2024.
- If awarded the grant, new positions must be hired within 180 days of grant acceptance.
- Staff recommends applying for the SAFER grant and requesting six positions. This would bring us up to 9 firefighters per day.
- Other options include requesting fewer or a greater number of firefighters.

Funding / Cost

- The grant funds 100% of base salary (including FLSA overtime) and benefits for three years.
- No local matching funds required.
- Total grant award for six positions over three years is \$1,527,896.10.
- Annual cost to maintain positions at the conclusion of the grant period is approximately \$555,000 for six positions beginning in FY 2028.

Unfunded Costs (estimated)

- Initial uniforms and PPE: \$42,000 (one-time expense)
- Initial medical exams: \$7,200 (one-time expense)
- Annual medical exams, replacement uniforms, certifications, and training expenses: \$20,000 (recurring)
- Additional fire station furnishings: \$20,000 (one-time expense)
- Unscheduled overtime: varies depending on operational uncertainties (vacancies, large-scale events, etc.)
- Potential training costs: \$60,000 (worst case assuming no certified candidates)

Challenges

- It may be challenging to hire six certified personnel at once.
- We may have to move to a hiring model like the Police Department and hire non-certified personnel and provide training. Will have to make some Civil Service rule changes to accommodate.
- We will be maxed out on space at existing facilities.
- Implementation of the Fire Services Master Plan is a multifaceted challenge that will require investment in staff, facilities, and equipment over many years.

Conclusion

- Staff is asking Council to approve submitting an application for the SAFER Grant.
- Council must provide guidance on how many positions to request.
- A financial analysis will be presented at a future Council meeting.
- If awarded the grant, staff will come back to Council to consider acceptance.



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Economic Vitality

Agenda Item Number: 12.

Agenda Title: Receive the Annual Comprehensive Financial Report for Fiscal Year 2023

Council Action to be Taken: Receive Presentation and Accept Report

Department Submitted: Finance

Staff Contact: Jeff Wood, Chief Financial Officer

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 the statutory requirement and the requirement of Section 10.3 of the City Charter, we hereby issue the Annual Comprehensive Financial Report of the City of Taylor for the fiscal year ended September 30, 2023.

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

<u>PROS</u>	<u>CONS</u>
• An independent audit ensures that the City is properly reporting its financial transactions • Independent auditors are obligated to report any deficiencies and make recommendations as they feel are necessary for the betterment of the City's operations and to prevent fraudulent activities • This audit complies with statutory and local requirements	• No cons to having an independent third-party review of our financial transactions and reporting

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

N/A

8. ATTACHMENTS

1. Final ACFR 9.30.23
2. SAS 114 Communication With Governance. - PDF
3. Audit Presentation-9.30.23

CITY OF
TAYLOR, TEXAS

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WWW.CI.TAYLOR.TX.US | 512.352.3675

2023

**ANNUAL
COMPREHENSIVE
FINANCIAL
REPORT**

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2023





***ANNUAL COMPREHENSIVE
FINANCIAL REPORT***

of the

City of Taylor, Texas

**For the Year Ended
September 30, 2023**

Prepared by:
Finance Department

Jeffrey B. Wood
Chief Financial Officer



City of Taylor, Texas

TABLE OF CONTENTS

September 30, 2023

INTRODUCTORY SECTION

Letter of Transmittal	i
Organizational Chart	vii
List of Elected and Appointed Officials	viii
GFOA Certificate of Achievement for Excellence in Financial Reporting	ix

FINANCIAL SECTION

Independent Auditor's Report	1
Management's Discussion and Analysis	7

Basic Financial Statements

Government-Wide Financial Statements

Statement of Net Position	24
Statement of Activities	28

Fund Financial Statements

Governmental Funds:

Balance Sheet	30
Reconciliation of the Balance Sheet to the Statement of Net Position- Governmental Funds	33
Statement of Revenues, Expenditures, and Changes in Fund Balance- Governmental Funds	34
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	37

Proprietary Funds:

Statement of Net Position	38
Statement of Revenues, Expenses, and Changes in Fund Net Position	42
Statement of Cash Flows	44

Notes to Financial Statements	49
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REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual – General Fund	104
Schedule of Changes in Net Pension Liability and Related Ratios	106
Schedule of Employer Contributions to Pension Plan	108
Schedule of Changes in OPEB Liability and Related Ratios-SDBF	110

Schedule of Changes in OPEB Liability and Related Ratios-Retiree Healthcare	112
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COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

Combining Balance Sheet - Nonmajor Governmental Funds	116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds	118
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
I&S for CO Bonds	121
Hotel/Motel Tax	122
Main Street Revenue	123
Municipal Court Security and Technology	124
Tax Increment Financing	125
Drainage	126
Transportation User Fee	127
Cemetery Permanant Fund	128
Capital Improvements Fund	129
Combining Statement of Net Position – Internal Service Funds	130
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position – Internal Service Funds	131
Combining Statement of Cash Flows – Internal Service Funds	132

STATISTICAL SECTION

Net Position by Component	136
Changes in Net Position	138
Fund Balances, Governmental Funds	142
Changes in Fund Balance, Governmental Funds	144
Assessed Value and Estimated Actual Value of Taxable Property	146
Property Tax Rates – Direct and Overlapping Governments	148
Principal Property Tax Payers	150
Property Tax Levies and Collections	151
Ratios of Outstanding Debt by Type	152
Ratio of General Bonded Debt Outstanding	154
Direct and Overlapping Governmental Activities Debt	155
Legal Debt Margin Information	156
Pledged-Revenue Coverage	159
Demographic and Economic Statistics	160
Principal Employers	161
Full-Time Equivalent City Employees by Function/Program	162
Operating Indicators by Function/Program	164
Capital Asset Statistics by Function/Program	166

INTRODUCTORY SECTION





March 20, 2024

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 Annual Comprehensive Financial Report (ACFR) of the City of Taylor for the fiscal year ended September 30, 2023.

This report is published to provide the City Council, city staff, citizens of Taylor, 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 solely with the City of Taylor. 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, 2023, 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 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 ACFR.

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 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 was incorporated in 1876 and is in eastern Williamson County, which is part of 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 22.69 square miles and services an estimated population of 16,975 residents, based on the July 1, 2022 Census Bureau data. 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 that changed the city governance 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 primarily responsible for setting policy, passing ordinances, adopting the annual budget, appointing committee members, and appointing 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. City 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 City Council members are elected by district with the remaining council member being elected at-large. After each election, the five members of the City Council select one of their 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 through city-owned facilities. 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, business incentives, and the City's proximity to Austin are major factors that have contributed to the City's economic growth.

For many years, the City's economy has been largely based on agriculture and small commercial businesses. These are still important aspects to the city and surrounding area today, however,

the City of Taylor and the Taylor Economic Development Corporation actively recruit companies that add to the diversity of the City's local economy while providing residents with good employment opportunities.

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.

In Q4 2021, Samsung Semiconductor announced that they would build a 6,000,000 square foot, \$17 billion next generation semiconductor manufacturing facility in Taylor. Construction of this facility began in early 2022 and it is anticipated that the first of two planned fabrication facilities will begin manufacturing by the end of 2024. This facility will provide thousands of construction jobs as well as 1,800 permanent jobs. The company owns more than 1,200 acres of property at the site and has requested property tax relief for an additional eight fabrication facilities with an estimated value of \$180 billion. There are no plans in place currently for the construction of these additional facilities. It is also anticipated that ancillary suppliers for Samsung will build facilities in the vicinity of the new plant, and several such developments are in various stages of the review/approval process.

The local economy remains vibrant with the county unemployment rate in September 2023 at 3.4%, up slightly from 2.6% in September 2022. This is still under the long-term unemployment average of 4.5%. Net migration and job growth both remain positive as Williamson County continues to benefit from the growing popularity of the Greater Austin region. Williamson County remains among the fastest growing counties in Texas.

Long-Term Financial Planning

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 requires a minimum unassigned fund balance in 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 be adequate liquid resources to serve as a financial cushion against the potential shock of unanticipated events.

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. The City Council adopted a strategic Plan in 2020 to guide city staff in developing programs and strategies for the good of the community. Future management of growth issues and budget decisions will be guided by the goals and strategies contained in the Strategic Plan. The following goals are used in the development and management of the City's operational focus:

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

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.

Major Initiatives

During the 2019 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 has completed all of these projects as of the end of the 2023 fiscal year.

Other major initiatives started during 2019 was an update to the Comprehensive Plan for Land Use, a Master Drainage Plan, a Master Park Improvement 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 was included in the fiscal year 2020 and 2021 budgets. All of these projects were completed by the end of the 2023 fiscal year.

The City of Taylor issued \$22.91 million in debt in March 2022. This debt will be used to fund improvement projects in the City's water and wastewater infrastructure, street system, drainage system, animal shelter, and parks system. It will also provide funding for equipment to enhance the City's street maintenance program, as well as funding for public safety vehicles. These projects are currently ongoing.

The City of Taylor issued \$5.325 million in a Limited Tax Note in July 2022 to fund improvements to the City's parks, with the primary focus on improvements to the swimming pool in Murphy Park. This work is still ongoing.

In January 2022, the City of Taylor received notice from the Texas General Land Office Community Development and Revitalization division that it was awarded \$5,555,330 in grants

for the Donna Channel/Mustang Creek drainage improvement project to mitigate flooding in the city. In March 2023, the City received notification that the Texas Water Development Board had awarded the City an additional \$5,988,044 in grants and 0% loan for this project. This is the largest flood mitigation project in the history of Taylor.

The City of Taylor issued \$52,155,000 of debt in August 2023 for the design and construction of a new municipal complex. This complex will include a police station, municipal courthouse and city hall. It is anticipated that this project will be completed in late 2026 or early 2027. In conjunction with the August 2023 debt issue, Standard and Poor's Global Ratings raised the City's credit rating to AA from AA-, with a stable outlook.

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 and Finance Department staff use these requests as the starting point for developing a proposed budget. The City Manager then presents a proposed budget to the City Council for review and budget workshops are scheduled. The City Council is required to hold a public hearing on the proposed budget and then adopt the final budget no later than September 15th.

The 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, except for the General Fund. Increases of appropriations to a fund,

however, requires approval of an ordinance by the City Council that formally amends the adopted budget.

Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an 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 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 Annual Comprehensive Financial Report for the fiscal year ended September 30, 2022. This was the 15th consecutive year that the City of Taylor has received this prestigious award. To be awarded a Certificate of Achievement, a local government must publish an Annual Comprehensive Financial Report 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 Annual Comprehensive Financial Report continues to meet the requirements of the Certificate of Achievement Program and we will submit it to the GFOA for certification.

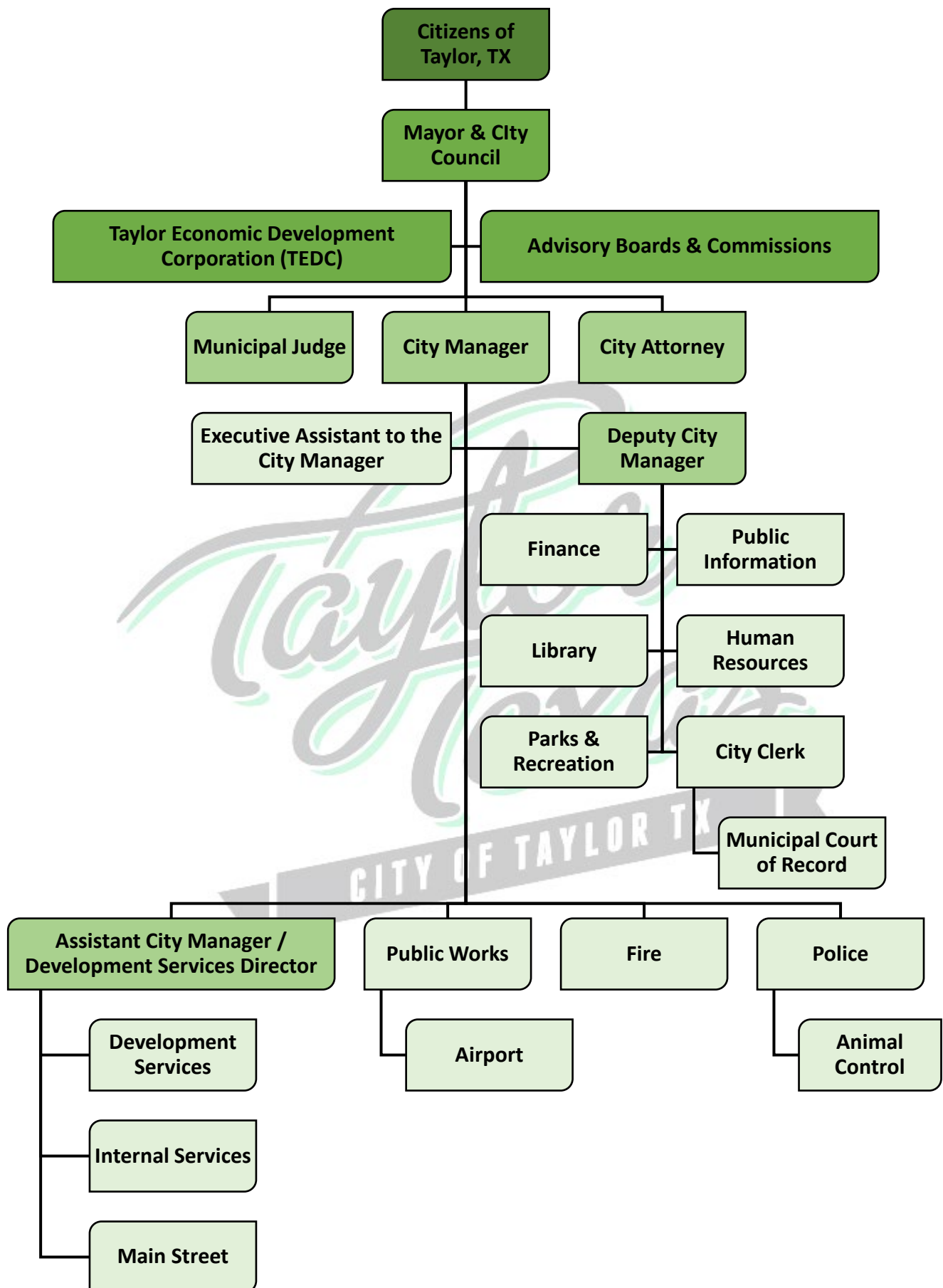
The presentation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the City's Finance Department, who have completed and recorded nearly 100,000 financial transactions that are reflected in the financial statements contained in this report. I would also like to thank the Mayor and the City Council for their continued support in maintaining the highest standards of professionalism in the management of the City of Taylor's financial operations. Furthermore, I would like to acknowledge the work of the independent auditors from BrooksWatson & Company, PLLC, who have diligently examined the City's financial activities.

Respectfully submitted,



Jeffrey B. Wood
Chief Financial Officer

CITY ORGANIZATION CHART



City of Taylor, Texas

PRINCIPAL OFFICIALS

September 30, 2023

City Council

Brandt Rydell.....	Mayor	Term Expires May 2024
Gerald Anderson.....	Mayor Pro Tem	Term Expires May 2025
Dwayne Ariola.....	Council Member	Term Expires May 2026
Robert Garcia.....	Council Member	Term Expires May 2025
Mitchell Drummond.....	Council Member	Term Expires May 2024

City Staff

Brian LaBorde.....	City Manager
Jeffery Jenkins.....	Deputy City Manager
Tom Yantis.....	Asst. City Manager
Rocio Lopez	Executive Assistant to the City Manager
Ted Hejl.....	City Attorney
Dianna McLean.....	City Clerk
Jeffrey Wood.....	Chief Financial Officer
Daniel Baum.....	Fire Chief
Karen Ellis.....	Library Director
Colin Harrison.....	Director of Development Services
LaShon Gros.....	Director of Human Resources
James Gray.....	Director of Public Works
Nicole Oman.....	Director of Internal Services
Kendra Maness.....	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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2022

Christopher P. Morill

Executive Director/CEO



FINANCIAL SECTION





INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Taylor, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, 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, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements 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 of Taylor, Texas, as of September 30, 2023, 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Taylor, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 City of Taylor, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate 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 combining and individual nonmajor fund financial statements, the supplemental schedules, and the schedule of expenditures of federal awards are 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 20, 2024 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.

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
March 20, 2024

***MANAGEMENT'S DISCUSSION
AND ANALYSIS***



City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2023

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, 2023. 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-vii of this report.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows (net position) at September 30, 2023 by \$124,828,903.
- The City's total net position increased by \$11,090,855. 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 \$96,890,032 at September 30, 2023, an increase of \$61,208,962 from the prior fiscal year; this includes an increase of \$6,665,829 in the general fund, an increase of \$54,017,520 in the capital improvements fund and an increase of \$177,425 in the I&S fund.
- At the end of the fiscal year, unassigned fund balance for the general fund was \$16,196,409 or 52% of total general fund expenditures.
- The City's outstanding bonds, tax notes, and certificates of obligations increased by \$52,505,000 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were \$126,840,000.
- The City's net pension liability totaled \$6,927,338 as of yearend.

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.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

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 and Tax Increment Financing Zones for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 24-29 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.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

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, capital improvements, 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 30-35 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, cemetery operations and sanitation. 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 38-47 of this report.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

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 49-101 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 and deferred outflows exceeded liabilities and deferred inflows by \$124,828,903 as of September 30, 2023, in the primary government.

The largest portion of the City's net position, \$90,252,671, 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.

Total current and other assets for the City increased by \$57,470,083 or 77% primarily due to greater interest-bearing accounts and more cash on hand from unspent bond proceeds in the current year.

Total long-term liabilities for the City increased by \$57,719,140 or 72% when compared to the prior year. The increase is directly related to nonrecurring debt issuances in the current year.

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2023			2022		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and						
other assets	\$ 104,561,884	\$ 27,384,470	\$ 131,946,354	\$ 40,717,245	\$ 33,759,026	\$ 74,476,271
Capital assets, net	77,944,738	63,547,285	141,492,023	77,183,054	53,126,474	130,309,528
Total Assets	182,506,622	90,931,755	273,438,377	117,900,299	86,885,500	204,785,799
Deferred Outflows of Resources	3,142,168	873,428	4,015,596	1,111,177	576,942	1,688,119
Other liabilities	9,981,523	4,773,640	14,755,163	6,327,606	4,319,121	10,646,727
Long-term liabilities	107,385,470	30,052,165	137,437,635	47,764,300	31,954,195	79,718,495
Total Liabilities	117,366,993	34,825,805	152,192,798	54,091,906	36,273,316	90,365,222
Deferred Inflows of Resources	342,255	90,017	432,272	1,962,104	408,544	2,370,648
Net Position:						
Net investment						
in capital assets	50,703,446	39,549,225	90,252,671	50,598,045	29,452,808	80,050,853
Restricted	5,633,617	6,513,184	12,146,801	6,845,822	12,233,931	19,079,753
Unrestricted	11,602,479	10,826,952	22,429,431	5,513,599	9,093,843	14,607,442
Total Net Position	\$ 67,939,542	\$ 56,889,361	\$ 124,828,903	\$ 62,957,466	\$ 50,780,582	\$ 113,738,048

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

Statement of Activities:

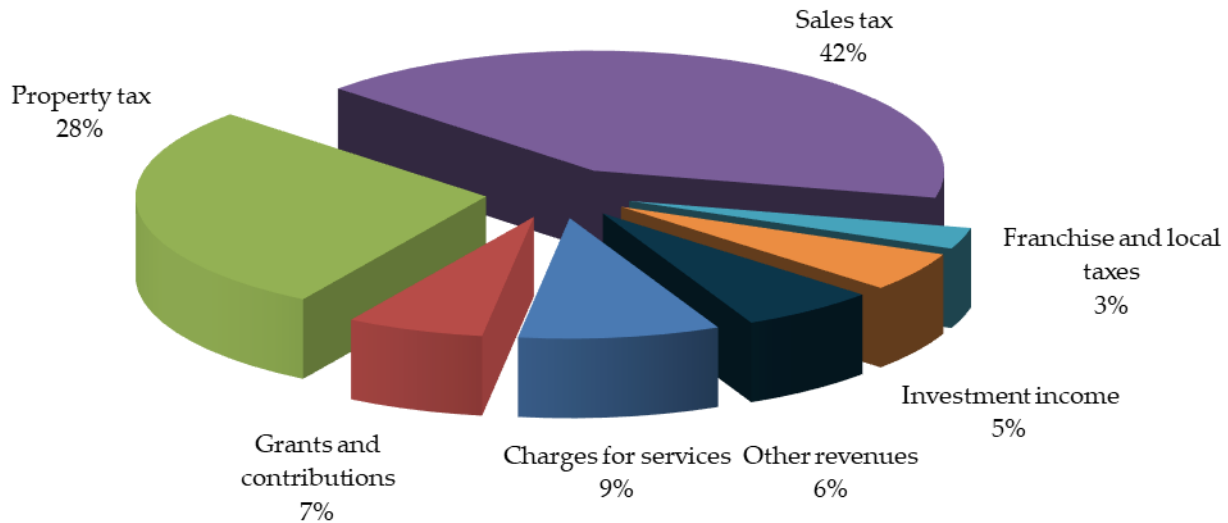
The following table provides a summary of the City's changes in net position:

	For the Year Ended September 30, 2023			For the Year Ended September 30, 2022		
	Governmental	Business-Type	Total	Governmental	Business-Type	Total
	Activities	Activities	Primary Government	Activities	Activities	Primary Government
Revenues						
Program revenues:						
Charges for services	\$ 4,163,672	\$ 16,851,447	\$ 21,015,119	\$ 3,589,693	\$ 15,338,346	\$ 18,928,039
Operating grants	1,414,135	-	1,414,135	801,854	-	801,854
Capital grants	1,434,311	432,552	1,866,863	3,129,103	22,351,425	25,480,528
General revenues:						
Property tax	12,651,196	-	12,651,196	11,059,357	-	11,059,357
Sales tax	18,640,704	-	18,640,704	6,433,466	-	6,433,466
Franchise and local taxes	1,284,366	-	1,284,366	1,238,812	-	1,238,812
Investment income	2,363,285	1,031,741	3,395,026	234,574	187,444	422,018
Other revenues	2,819,532	122,424	2,941,956	1,996,649	119,066	2,115,715
Total Revenues	44,771,201	18,438,164	63,209,365	28,483,508	37,996,281	66,479,789
Expenses						
General government	12,783,759	-	12,783,759	5,318,826	-	5,318,826
Culture and recreation	1,828,400	-	1,828,400	1,416,522	-	1,416,522
Community develop.	5,935,803	-	5,935,803	3,650,230	-	3,650,230
Public safety	9,888,753	-	9,888,753	6,853,371	-	6,853,371
Public works	6,535,021	-	6,535,021	4,413,144	-	4,413,144
Interest & fiscal chrgs.	2,791,725	1,172,937	3,964,662	1,256,670	861,921	2,118,591
Public utility	-	8,642,116	8,642,116	-	8,355,013	8,355,013
Airport	-	593,898	593,898	-	669,811	669,811
Cemetery operating	-	295,823	295,823	-	243,933	243,933
Sanitation	-	1,650,275	1,650,275	-	1,597,481	1,597,481
Total Expenses	39,763,461	12,355,049	52,118,510	22,908,763	11,728,159	34,636,922
Change in Net Position						
Before Transfers	5,007,740	6,083,115	11,090,855	5,574,745	26,268,122	31,842,867
Transfers	(25,664)	25,664	-	1,912,713	(1,912,713)	-
Total	(25,664)	25,664	-	1,912,713	(1,912,713)	-
Change in Net Position	4,982,076	6,108,779	11,090,855	7,487,458	24,355,409	31,842,867
Beginning Net Position	62,957,466	50,780,582	113,738,048	55,470,008	26,425,173	81,895,181
Ending Net Position	\$ 67,939,542	\$ 56,889,361	\$ 124,828,903	\$ 62,957,466	\$ 50,780,582	\$ 113,738,048

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.

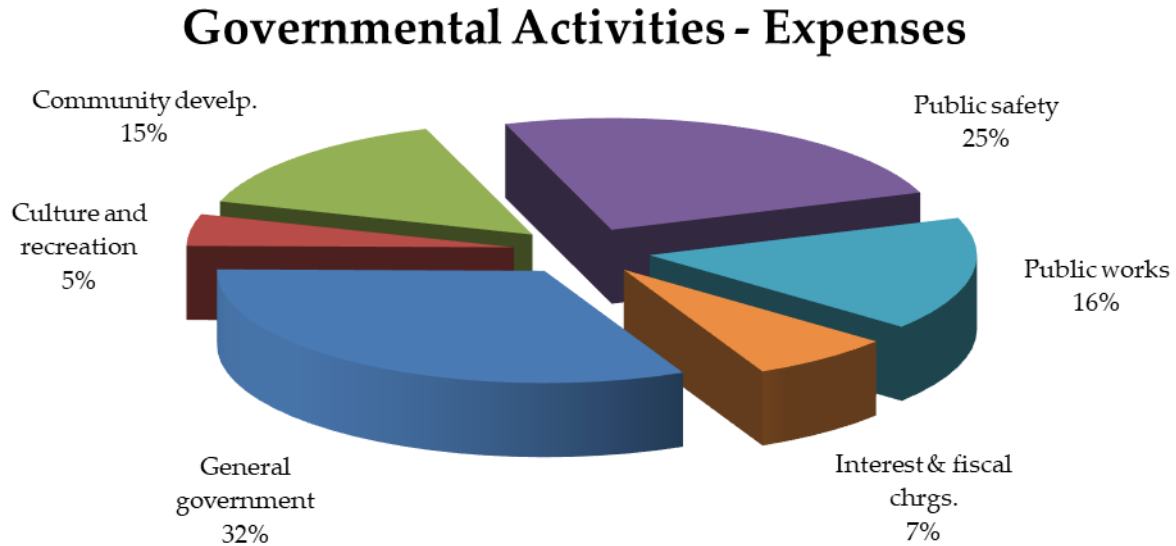
Governmental Activities - Revenues



For the year ended September 30, 2023, revenues from governmental activities totaled \$44,771,201. Property tax, charges for services, capital grants, and sales tax are the City's largest general revenue sources. Overall revenue increased \$16,287,693 or 57% from the prior year. Total grants decreased by \$1,082,511 or 28% primarily due to nonrecurring federal grants received in the prior year. Property tax revenue increased \$1,591,839 or 14% due to greater property values and a growing tax base. Sales tax revenue increased by \$12,207,238 or over 100% due to construction and development related to the Samsung semiconductor facility. Charges for services increased \$573,979 or 16% due to greater plan review fees and subdivision fees resulting from new construction and local growth. Investment income increased by \$2,128,711 or over 100% due to rising interest rates and greater interest-bearing account balances. Other revenues increased by \$822,883 or 41% primarily due to greater roadway impact fees collected and nonrecurring funding received for the Samsung Semiconductor project in the current year. All other revenues remained relatively stable when compared to the previous year.

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

This graph shows the governmental function expenses of the City:

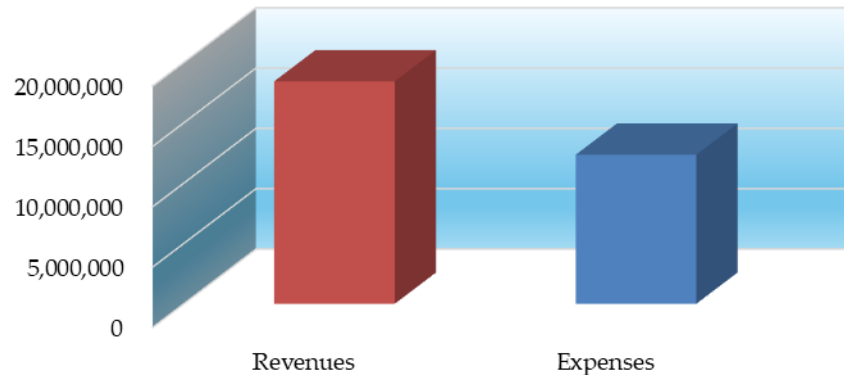


For the year ended September 30, 2023, expenses for governmental activities totaled \$39,763,461. This represents an increase of \$16,854,698 or 74% from the prior year. The City's largest functional expense is general government totaling \$12,783,759. General government expenses increased by \$7,464,933 or over 100% which was directly related to the expenses incurred related to the winter storm during the year. Public safety expenses totaled \$9,888,753 and increased \$3,035,382 or 44% when compared to the prior year. This was primarily due to greater personnel costs related to an increase in wages and new hires in the current year. Community development expenses increased by \$2,285,573 or 63% primarily as a result of greater engineering costs related to the Samsung Semiconductor project. In addition, the City incurred greater personnel costs from an increase in salaries and added staff. Culture and recreation increased by \$411,878 or 29% primarily due to nonrecurring expenses incurred in the prior year. Public works increased by \$2,121,877 or 48% resulting from current year raises and greater engineering service costs for city projects over the course of the year. In addition, the City incurred greater replacement fund costs related to equipment purchases in the current year. Interest and fiscal charges increased by \$1,535,055 or over 100% primarily due to nonrecurring bond issuance costs and accrued interest recognized in the current year. All remaining expenses remained relatively consistent with the previous year.

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

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, 2023, charges for services by business-type activities totaled \$16,851,447. This is an increase of \$1,513,101, or 10%, from the previous year. This increase is primarily attributed to the 10% increase in water and sewer service rates during the year. In addition, local growth resulted in new connections, increased consumption, and overall utility customers were up as of the end of the year. Investment income increased by \$844,297 or over 100% primarily due to greater interest bearing accounts and the realization of higher interest rates in the current year.

Total expenses increased \$626,890 or 5% to a total of \$12,355,049. Public utility expenses totaled \$8,642,116, while airport, cemetery operations, and sanitation totaled \$593,898, \$295,823, and \$1,650,275, respectively. The largest increase was seen in public utility expenses. This increase was mainly attributed to personnel costs related to salary increase due to inflation, pump and water line repairs, and water treatment expenses. Interest and fiscal charges increased by \$311,016 or 36% primarily due to new debt issuances in the current year and the transfers of principal and interest payments between funds.

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.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

At September 30, 2023, the City's governmental funds reported combined fund balances of \$96,890,032, an increase of \$61,208,962 in comparison with the prior year. Approximately 17% of this amount, \$16,196,409, 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 \$733,569, 2) committed \$2,122,496 or 3) restricted for particular purposes \$77,837,558.

As of the end of the year the general fund reflected a total fund balance of \$17,634,897. Of this, \$1,438,488 is considered restricted and \$16,196,409 is unassigned. General fund balance increased by \$6,665,829. This increase is primarily due to greater than anticipated sales tax and intergovernmental revenues.

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 \$16,196,409 is 52% of total general fund operating expenditures.

The capital improvements fund had an ending fund balance of \$74,652,688 as of yearend. Total fund balance increased by \$54,017,520 from the prior year primarily due to proceeds from bond issuances in the current year. During the year, the City expended \$5,261,766 on various capital improvement projects recorded in this fund.

The I&S for CO bonds fund had an ending fund balance of \$1,310,194 at September 30, 2023, an increase of \$177,425 when compared to the previous year. During the year, the fund recorded total principal and interest payments of \$3,964,988 and property tax revenue of \$3,958,547. The increase in fund balance was a result of I&S tax levies exceeding expectations.

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 \$50,942,340. Unrestricted net position at the close of the fiscal year amounted to \$8,945,613, a total increase of \$612,017 from the previous year. Total investment in capital assets, net of related debt of was \$35,483,543, and capital assets, net of depreciation totaled \$58,265,217

GENERAL FUND BUDGETARY HIGHLIGHTS

Supplemental budget amendments were approved during the fiscal year increasing total budgeted expenditures by \$6,091,331 and increasing total revenues by \$11,399,793 resulting in a net increase in budgeted fund balance of \$6,045,419. The primary reasons for the budget revision were due to higher than expected sales taxes, as well as higher than expected funding received from local grants and reimbursements. Expenditures were amended to account for general revisions to reflect actual operating results. Total budgeted revenues of \$34,792,993 were less than actual revenues of \$35,819,921, resulting in a total positive revenue variance of \$1,026,928. Total budgeted expenditures of \$30,309,197

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

were less than actual expenditures of \$31,289,470, resulting in a total negative expenditure variance of \$980,273.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested \$77,944,738 in a variety of capital assets and infrastructure, net of accumulated depreciation including assets recorded in the internal service funds of \$1,807,513. The City's business-type activities funds had invested \$63,547,285 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:

- Improvements to the school flashing beacon for \$13,650.
- Improvements to the Fred Kerley Mural for \$47,000.
- Hung wallpaper in the museum for \$21,730.
- Purchased two Chevy Silverados for \$119,782.
- Purchased two vehicles for the police department totaling \$231,240.
- Purchased a 2023 freightliner for \$115,620.
- Purchased a utility cab truck for \$56,561.
- Purchased a new fire engine for \$47,722.
- Purchased new fire station equipment totaling \$53,145.
- Drainage improvements totaling \$66,453.
- Entered into two new Axon subscription agreements totaling \$173,601.
- Entered into an Avaya lease for a phone system for \$147,329.
- Began work on the Mustang Creek Tributary project for \$218,456.
- Improvements to downtown signage and streets for \$667,758.
- Remodeled the animal shelter for \$1,360,009.
- Park expansions and projects totaling \$193,084.
- Construction on County Road 101 for \$75,430.
- Drainage improvements to Bull Branch totaling \$339,503.
- Street maintenance and upgrades totaling \$315,545.
- Purchased a Gradall Remote for \$465,440.
- Purchased two Tahoes for \$99,802.
- Mustang Creek WWTP improvements totaling \$4,227,902.
- FM 973 and County Road 401 water and sewer improvements totaling \$5,068,170.
- North pump station improvements totaling \$1,909,328.
- Various pump repairs totaling \$158,070.

More detailed information about the City's capital assets is presented in note IV. D to the financial statements.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

LONG-TERM DEBT

The City's outstanding bonds, tax notes, and certificates of obligation payable net of all premiums and discounts increased by \$52,505,000 from the prior year. The total bonds and certificates of obligation payable at the close of the fiscal year were \$126,840,000, 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. F 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 FY2023, the City issued 1267 building permits with a total valuation of \$142,087,613. While growth provides additional revenue to the City of Taylor, it also increases the demands on City services and infrastructure. The City has been planning for growth by updating the Taylor Comprehensive Plan, by completing a public utilities assessment, a park facilities plan, and a comprehensive drainage improvement plan. In 2023, the City issued \$52,155,000 in debt to fund the construction of a new criminal justice/city hall facility to help meet some of the anticipated growth in service demands.

One of the larger challenges the City of Taylor faces is the utility infrastructure in the core, central part of town. This area is the oldest part of the city with a downtown area that dates back to 1876. This area has water and wastewater pipes that are decades old and in need of replacement. To fund improvements to this aging infrastructure and expand the system's capacity for growth, the City plans to issue a series of bonds that are funded by a combination of utility revenues and property tax proceeds. The most recent bond in this series of planned debt was issued in March 2022. The next planned issue in this series will be in the Spring 2024.

Meeting the challenges created by growth requires financial resources, a City Council vision, and budgetary constraint. The Avery Glen residential development was completed by the end of 2021. The Grove residential development began infrastructure construction in 2020 and began home construction in 2021. This community was completed by mid-year 2023. Both of these developments significantly increased the number of single-family homes within the city. In addition, a new mixed residential development named Castlewood completed its infrastructure construction in mid-2022 and began home construction in the Fall of 2022. This development has two planned phases offering a mix of individual and multi-family housing and will be built over the next 24 to 36 months. Other residential developments are currently under consideration and review.

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)

September 30, 2023

On the commercial side, the City of Taylor continues to attract interest from family-owned businesses and regional chain establishments. The City has contracted with a consultant to assist in marketing the area to potential new commercial entities and helping them find suitable locations in Taylor. These efforts have resulted in a new Starbucks location that opened in late 2022 and a regional pet store that opened in the first quarter of 2023. The continued growth in population and improvements in economic demographics continue to attract interest in Taylor.

The City of Taylor continues to seek and attract industrial business. RCR Taylor Logistics Park, a master planned rail-served logistic & industrial park broke ground in 2019 and continues to develop and market the property, with a recently completed 300,000 square foot facility located within the Park. The mix of commercial and industrial businesses located in the park will provide both sales and property taxes to the City. In Q4 2021, Samsung Semiconductor announced that they would build a 6,000,000 square foot, \$17 billion semiconductor manufacturing facility in Taylor. Construction of this facility began in early 2022 and it is anticipated that the first of two planned fabrication facilities will begin manufacturing by the end of 2024. This facility has provided thousands of construction jobs and will provide 1,800 permanent jobs. The company owns more than 1,200 acres of property at the site and has requested property tax relief for an additional eight fabrication facilities. There are no plans in place currently for the construction of these additional facilities. Additionally, ancillary suppliers for Samsung are planning to build facilities in the vicinity of the new plant, including within a new 200-acre industrial park under development.

For many years, the City's economy has been largely based on agriculture and small commercial businesses. These are still important aspects to the city and surrounding area today, however, the City of Taylor and the Taylor Economic Development Corporation actively recruit companies that add to the diversity of the City's local economy while providing residents with good employment opportunities. In addition to Samsung, 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 more than 26 million Texas customers, or about 90 percent of the state's electric load. ERCOT has 600 employees working in Taylor. Other large employers in the city include the Taylor Independent School District (TISD), Wal-Mart and Durcon.

The property tax rate for tax year 2023 (fiscal year 2024) is \$0.628774 per \$100 valuation, a reduction of 2.02 cents from the previous year. Approximately 57 percent of this rate, or \$0.360653, is utilized for General Fund maintenance and operating activities. The remaining 43 percent, or \$0.268121, is used for debt service. The General Fund's portion of property tax revenue for fiscal year 2024 is estimated to be \$7,940,000. Sales tax revenue for fiscal year 2024 is budgeted at \$14,200,000. The higher sales tax revenues are indicative of the economic impact of the new Samsung Semiconductor facility being built and the residential growth experienced over the last three years. The additional sales tax revenue has allowed the City Council to lower the property tax rate.

The City's Fund Balance Policy requires that the General Fund maintains a minimum of three months of operating expenditures as unassigned reserves. The unassigned fund balance for the general fund

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

can be found in the Financial Highlights section of the Management Discussion and Analysis. It is intended that the available fund balance beyond the minimum will be used for capital outlay and emergency expenditures. We anticipate that revenues and expenditures for fiscal year 2024 will allow fund balance to remain at adequate levels to meet these stated goals and objectives.

The largest revenue source for the Utilities Fund is water and wastewater user fees, accounting for 94 percent of utility revenues. A water and sewer rate study was completed and adopted by the City Council in 2021. Ten percent rate increases for both water and sewer services were approved for fiscal year 2022 and a ten percent increase to the water rates and an eight percent increase to the sewer rates were approved for fiscal year 2023. An eight percent increase to water rates was approved for fiscal year 2024. An update to the rate study will be completed in early 2024, but it is anticipated that additional rate increases will be needed in the coming fiscal years. Water and sewer rate increases are used to cover increasing operational costs, to fund capital improvements and to build up reserves in the Public Utilities Fund. The current rate system, which focuses on water conservation, implements an increasing tier rate which charges a higher price for water at higher levels of consumption.

In 2016, the City Council approved an ordinance establishing a Transportation User Fee (TUF) that applies to properties within the City of Taylor. A flat fee of \$8.00 per equivalent residential unit is assessed, with commercial customers being assessed at 6 different tier levels that ranged from \$25 to \$133 per month. The total annual revenue generated from the TUF is projected to be \$860,000 for the fiscal year 2024. 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 City contracts with a solid waste collection provider for sanitation and recycling services within the city limits. Sanitation and recycling fees for all customer classes were increased 3.4% for fiscal year 2023. This was the second part of a two-year rate increase that was approved in 2021. The City negotiated an extension with our current solid waste collection provider that resulted in adjustments to all rates for fiscal year 2024. Residential customers saw a slight increase in total rates while commercial customers saw various increases depending on service levels.

The City of Taylor assesses a Municipal Drainage Utility System (MDUS) fee to provide funding for the maintenance and improvement of the City's drainage system. The fee for residential dwellings remains at \$3.00 per equivalent residential unit per month in fiscal year 2024. The fee for non-residential properties remains at \$3.00 per 2,500 square feet of impervious area. The total annual revenue generated from the MDUS fee is projected to be \$563,500 for the fiscal year 2024.

City of Taylor, Texas
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)
September 30, 2023

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.

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FINANCIAL STATEMENTS

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 1 of 2) September 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
<u>Assets</u>			
Cash and cash equivalents	\$ 85,493,175	\$ 17,565,371	\$ 103,058,546
Investments	8,282,111	54,000	8,336,111
Restricted cash	6,553,682	7,098,686	13,652,368
Receivables, net	4,096,075	2,552,449	6,648,524
Lease receivable	26,692	22,494	49,186
Other assets	-	-	-
Inventories	-	57,237	57,237
Total Current Assets	104,451,735	27,350,237	131,801,972
Land held for investment	-	-	-
Lease receivable	110,149	34,233	144,382
Capital assets:			
Non-depreciable	10,240,730	26,301,135	36,541,865
Net depreciable capital assets	67,704,008	37,246,150	104,950,158
Total Noncurrent Assets	78,054,887	63,581,518	141,636,405
Total Assets	182,506,622	90,931,755	273,438,377
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	85,704	363,451	449,155
Pension outflows	3,045,057	508,073	3,553,130
OPEB outflows TMRS	11,407	1,904	13,311
Total Deferred Outflows of Resources	3,142,168	873,428	4,015,596

Component Units		
Taylor		Tax Increment
EDC		Financing
\$ 10,435,615		\$ 700,276
-		-
-		-
808,296		-
-		-
125		-
-		-
11,244,036		700,276
299,595		-
-		-
-		-
76,184		-
375,779		-
11,619,815		700,276
-		-
-		-
-		-
-		-

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2023

	Primary Government		
	Governmental	Business-Type	
	Activities	Activities	Total
<u>Liabilities</u>			
Accounts payable and accrued liabilities	4,915,619	1,597,640	6,513,259
Due to component unit	10,058	-	10,058
Customer deposits	-	585,502	585,502
Compensated absences, current	1,067,235	32,019	1,099,254
Accrued interest payable	466,929	138,479	605,408
Long-term debt due within one year	3,481,682	2,420,000	5,901,682
OPEB liability - Retiree healthcare, current	40,000	-	40,000
Total Current Liabilities	9,981,523	4,773,640	14,755,163
Noncurrent liabilities:			
Net pension liability	5,936,776	990,562	6,927,338
OPEB liability TMRS	371,208	61,937	433,145
OPEB liability Retiree healthcare	736,642	-	736,642
Compensated absences, noncurrent	118,581	3,558	122,139
Advances payable	1,402,313	-	1,402,313
Debt due in more than one year	98,819,950	28,996,108	127,816,058
Total Noncurrent Liabilities	107,385,470	30,052,165	137,437,635
Total Liabilities	117,366,993	34,825,805	152,192,798
<u>Deferred Inflows of Resources</u>			
Lease related	114,680	66,816	181,496
OPEB inflows TMRS	139,046	23,201	162,247
OPEB inflows Retiree healthcare	88,529	-	88,529
Total Deferred Inflows of Resources	342,255	90,017	432,272
<u>Net Position</u>			
Net investment in capital assets	50,703,446	39,549,225	90,252,671
Restricted for:			
Debt service	1,310,194	-	1,310,194
Capital projects	2,258,523	6,513,184	8,771,707
Community development	-	-	-
Cemetery land purchase	134,404	-	134,404
Moody museum	233,890	-	233,890
Library bequest funds	330,800	-	330,800
Cemetery - nonexpendable	733,569	-	733,569
Municipal court	105,411	-	105,411
Peg fees	243,790	-	243,790
Donations	22,268	-	22,268
Weatherization	53,326	-	53,326
Tourism	130,575	-	130,575
Other purposes	76,867	-	76,867
Unrestricted	11,602,479	10,826,952	22,429,431
Total Net Position	\$ 67,939,542	\$ 56,889,361	\$ 124,828,903

See Notes to Financial Statements.

Component Units	
Taylor EDC	Tax Increment Financing
443,361	-
-	-
-	-
23,969	-
-	-
30,248	-
-	-
497,578	-
-	-
-	-
-	-
2,664	-
-	-
10,524	-
13,188	-
510,766	-
-	-
-	-
-	-
-	-
76,184	-
-	-
-	-
11,032,865	700,276
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
\$ 11,109,049	\$ 700,276

City of Taylor, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2023

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 12,783,759	\$ 3,399,160	\$ 501,280	\$ -
Culture and recreation	1,828,400	-	-	226,501
Community development	5,935,803	-	666,323	-
Public safety	9,888,753	162,559	204,922	-
Public works	6,535,021	601,953	41,610	1,207,810
Interest and fiscal charges	2,791,725	-	-	-
Total Governmental Activities	39,763,461	4,163,672	1,414,135	1,434,311
Business-Type Activities				
Public Utility	9,779,437	14,001,188	-	432,552
Airport	629,514	484,614	-	-
Cemetery Operating	295,823	305,721	-	-
Sanitation	1,650,275	2,059,924	-	-
Total Business-Type Activities	12,355,049	16,851,447	-	432,552
Total Primary Government	\$ 52,118,510	\$ 21,015,119	\$ 1,414,135	\$ 1,866,863
Component Units				
Taylor Economic Development Corporation	\$ 1,204,983	\$ -	\$ -	\$ -
Tax Increment Financing	422,139	-	-	-
Total Component Units	\$ 1,627,122	\$ -	\$ -	\$ -

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
\$ (8,883,319)	\$ -	\$ (8,883,319)	\$ -	\$ -
(1,601,899)	-	(1,601,899)	-	-
(5,269,480)	-	(5,269,480)	-	-
(9,521,272)	-	(9,521,272)	-	-
(4,683,648)	-	(4,683,648)	-	-
(2,791,725)	-	(2,791,725)	-	-
(32,751,343)	-	(32,751,343)	-	-
-	4,654,303	4,654,303	-	-
-	(144,900)	(144,900)	-	-
-	9,898	9,898	-	-
-	409,649	409,649	-	-
-	4,928,950	4,928,950	-	-
(32,751,343)	4,928,950	(27,822,393)	-	-
			(1,204,983)	-
			-	(422,139)
			(1,204,983)	(422,139)
12,651,196	-	12,651,196	-	602,054
18,640,704	-	18,640,704	6,213,568	-
1,284,366	-	1,284,366	-	-
2,363,285	1,031,741	3,395,026	190,881	14,531
2,819,532	122,424	2,941,956	-	237,323
(25,664)	25,664	-	-	-
37,733,419	1,179,829	38,913,248	6,404,449	853,908
4,982,076	6,108,779	11,090,855	5,199,466	431,769
62,957,466	50,780,582	113,738,048	5,909,583	268,507
\$ 67,939,542	\$ 56,889,361	\$ 124,828,903	\$ 11,109,049	\$ 700,276

City of Taylor, Texas

BALANCE SHEET GOVERNMENTAL FUNDS September 30, 2023

	General	Capital Improvements	I & S for CO Bonds
<u>Assets</u>			
Cash and cash equivalents	\$ 10,201,759	\$ 70,994,365	\$ 932,562
Restricted cash	598,211	5,955,471	-
Investments	7,336,111	-	-
Receivables, net	3,029,236	796,234	75,129
Lease receivable	136,841	-	-
Due from other funds	167,856	-	377,632
Total Assets	\$ 21,470,014	\$ 77,746,070	\$ 1,385,323
<u>Liabilities</u>			
Accounts payable and accrued liabilities	\$ 3,097,641	\$ 3,029,189	\$ -
Due to other funds	375,838	7,118	-
Due to component unit	10,058	-	-
Total Liabilities	3,483,537	3,036,307	-
<u>Deferred Inflows of Resources</u>			
Lease related	114,680	-	-
Unavailable revenue - property taxes	195,290	-	75,129
Unavailable revenue - grants	41,610	57,075	-
Total Deferred Inflows of Resources	351,580	57,075	75,129
<u>Fund Balances</u>			
Nonspendable:			
Permanent fund	-	-	-
Restricted for:			
Debt service	-	-	1,310,194
Capital projects	56,019	74,652,688	-
Library donation fund	330,800	-	-
Roadway impact fund	487,326	-	-
Special revenue	-	-	-
Moody museum	233,890	-	-
Peg fees	243,790	-	-
LaFrance donations	13,323	-	-
Weatherization	53,326	-	-
Seized funds (police)	11,069	-	-
Animal shelter donations	8,945	-	-
Committed for:			
Drainage	-	-	-
Road maintenance	-	-	-
Unassigned reported in:			
General fund	16,196,409	-	-
Total Fund Balances	17,634,897	74,652,688	1,310,194
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 21,313,724	\$ 77,688,995	\$ 1,385,323

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ 2,450,100	\$ 84,578,786
-	6,553,682
946,000	8,282,111
195,476	4,096,075
-	136,841
-	545,488
<u>\$ 3,591,576</u>	<u>\$ 104,192,983</u>

\$ 136,791	\$ 6,263,621
162,532	545,488
-	10,058
<u>299,323</u>	<u>6,819,167</u>

-	114,680
-	270,419
-	98,685
<u>-</u>	<u>483,784</u>

733,569	733,569
-	1,310,194
-	74,708,707
-	330,800
-	487,326
436,188	436,188
-	233,890
-	243,790
-	13,323
-	53,326
-	11,069
-	8,945
446,545	446,545
1,675,951	1,675,951
-	16,196,409
<u>3,292,253</u>	<u>96,890,032</u>
<u>\$ 3,591,576</u>	<u>\$ 103,979,618</u>

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City of Taylor, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION GOVERNMENTAL FUNDS

September 30, 2023

Fund Balances - Total Governmental Funds	\$	96,890,032
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		10,137,565
Capital assets - net depreciable		65,999,660
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		
		369,104
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		85,704
Pension Outflows-TMRS		2,987,938
OPEB Outflows-TMRS		11,193
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		482,758
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.		
OPEB Inflows-TMRS		(136,438)
OPEB Inflows-Healthcare		(88,529)
Some liabilities, including bonds payable and compensated absences, are not reported as liabilities in the governmental funds.		
Net pension liability		(5,825,415)
OPEB liability-Supplemental Death Fund		(364,245)
OPEB liability-Retiree Healthcare		(776,642)
Accrued interest		(466,929)
Bond premium		(3,863,726)
Compensated absences		(1,180,871)
Non-current liabilities due in one year		(3,036,966)
Non-current liabilities due in more than one year		(93,284,651)
Net Position of Governmental Activities	\$	67,939,542

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE GOVERNMENTAL FUNDS

For the Year Ended September 30, 2023

	General	Capital Improvements	I & S for CO Bonds
<u>Revenues</u>			
Property tax	\$ 8,655,314	\$ -	\$ 3,958,547
Sales tax	18,640,704	-	-
Franchise and local taxes	950,393	-	-
License and permits	1,699,205	-	-
Charges for services	828,203	-	-
Fines and forfeitures	151,575	-	-
Intergovernmental	1,128,253	1,716,158	341,700
Investment income	993,959	1,266,915	87,066
Other revenues	2,772,315	-	-
Total Revenues	35,819,921	2,983,073	4,387,313
<u>Expenditures</u>			
Current:			
General government	10,907,404	-	-
Culture and recreation	1,865,071	-	-
Community development	5,068,328	-	-
Public safety	9,392,230	-	-
Public works	3,965,021	-	-
Debt service:			
Principal retirement	76,784	-	2,375,000
Interest and fiscal charges	14,632	-	1,589,988
Bond issuance costs	-	1,061,564	-
Capital outlay	-	5,261,766	-
Total Expenditures	31,289,470	6,323,330	3,964,988
Excess of Revenues Over (Under)			
Expenditures	4,530,451	(3,340,257)	422,325
<u>Other Financing Sources (Uses)</u>			
Transfers in	1,881,920	-	-
Transfers (out)	(67,472)	(1,688,857)	(244,900)
Bond issuance	-	57,245,000	-
Bond premium	-	1,801,634	-
Lease issuance	173,601	-	-
SBITA issuance	147,329	-	-
Total Other Financing Sources (Uses)	2,135,378	57,357,777	(244,900)
Net Change in Fund Balances	6,665,829	54,017,520	177,425
Beginning fund balances	10,969,068	20,635,168	1,132,769
Ending Fund Balances	\$ 17,634,897	\$ 74,652,688	\$ 1,310,194

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
\$ -	\$ 12,613,861
-	18,640,704
333,973	1,284,366
-	1,699,205
1,473,705	2,301,908
10,984	162,559
63,650	3,249,761
5,190	2,353,130
43,415	2,815,730
1,930,917	45,121,224
683,114	11,590,518
-	1,865,071
-	5,068,328
-	9,392,230
631,418	4,596,439
-	2,451,784
-	1,604,620
-	1,061,564
116,942	5,378,708
1,431,474	43,009,262
499,443	2,111,962
56,290	1,938,210
(207,545)	(2,208,774)
-	57,245,000
-	1,801,634
-	173,601
-	147,329
(151,255)	59,097,000
348,188	61,208,962
2,944,065	35,681,070
\$ 3,292,253	\$ 96,890,032

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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, 2023

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds	\$ 61,208,962
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	4,507,259
Depreciation expense	(3,541,294)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(363,980)
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	(178,433)
OPEB expense	(37,009)
Compensated absences	(269,025)
Accrued interest	(238,528)
Amortization of deferred charges on refunding	(25,704)
Amortization of bond premium and discounts	208,838
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	2,451,784
Bonds issued	(57,245,000)
Lease issuance	(173,601)
SBITA issuance	(147,329)
Premiums on debt issued	(1,801,634)
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.	626,770
Change in Net Position of Governmental Activities	\$ 4,982,076

See Notes to Financial Statements.

City of Taylor, Texas
STATEMENT OF NET POSITION (Page 1 of 2)
PROPRIETARY FUNDS
September 30, 2023

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
<u>Assets</u>			
<u>Current Assets</u>			
Cash and cash equivalents	\$ 15,811,288	\$ 1,055,655	\$ 162,284
Investments	-	-	54,000
Restricted cash:			
Customer deposits	585,502	-	-
Capital improvements	6,513,184	-	-
Receivables, net	1,824,137	1,402	10,129
Lease receivable	22,494	-	-
Grants receivable	358,204	-	-
Inventories	57,237	-	-
Total Current Assets	25,172,046	1,057,057	226,413
<u>Noncurrent Assets</u>			
Lease receivable	34,233	-	-
Capital assets:			
Non-depreciable	25,383,792	917,343	-
Net depreciable capital assets	32,881,425	4,324,565	40,160
Total Noncurrent Assets	58,299,450	5,241,908	40,160
Total Assets	83,471,496	6,298,965	266,573
<u>Deferred Outflows of Resources</u>			
Deferred charge on refunding	363,451	-	-
Pension outflows	466,143	17,027	24,903
OPEB outflows TMRS	1,747	64	93
Total Deferred Outflows of Resources	831,341	17,091	24,996

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
\$ 536,144	\$ 17,565,371	\$ 914,389
-	54,000	-
-	585,502	-
-	6,513,184	-
358,577	2,194,245	-
-	22,494	-
-	358,204	-
-	57,237	-
894,721	27,350,237	914,389
-	34,233	-
-	26,301,135	103,165
-	37,246,150	1,704,348
-	63,581,518	1,807,513
894,721	90,931,755	2,721,902
-	363,451	-
-	508,073	57,119
-	1,904	214
-	873,428	57,333

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

PROPRIETARY FUNDS

September 30, 2023

	Business-Type Activities		
	Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accounts payable	1,356,138	57,864	12,380
Customer deposits	585,502	-	-
Current maturities of long-term debt	2,350,000	70,000	-
Compensated absences, current	28,294	-	3,725
Accrued interest	133,957	4,522	-
Total Current Liabilities	4,453,891	132,386	16,105
<u>Noncurrent Liabilities</u>			
Long-term debt	27,849,722	1,146,386	-
Compensated absences, noncurrent	3,144	-	414
Net pension liability	908,813	33,196	48,553
OPEB liability TMRS	56,825	2,076	3,036
Total Noncurrent Liabilities	28,818,504	1,181,658	52,003
Total Liabilities	33,272,395	1,314,044	68,108
<u>Deferred Inflows of Resources</u>			
Lease related	66,816	-	-
OPEB Inflows TMRS	21,286	778	1,137
Total Deferred Inflows of Resources	88,102	778	1,137
<u>Net Position</u>			
Net investment in capital assets	35,483,543	4,025,522	40,160
Restricted for capital improvements	6,513,184	-	-
Unrestricted	8,945,613	975,712	182,164
Total Net Position	\$ 50,942,340	\$ 5,001,234	\$ 222,324

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
171,258	1,597,640	54,311
-	585,502	-
-	2,420,000	444,716
-	32,019	4,451
-	138,479	-
171,258	4,773,640	503,478
-	28,996,108	1,671,573
-	3,558	494
-	990,562	111,361
-	61,937	6,963
-	30,052,165	1,790,391
171,258	34,825,805	2,293,869
-	66,816	-
-	23,201	2,608
-	90,017	2,608
-	39,549,225	(79,161)
-	6,513,184	-
723,463	10,826,952	561,919
\$ 723,463	\$ 56,889,361	\$ 482,758

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUNDS

For the Year Ended September 30, 2023

	Business-Type Activities		
	Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
<u>Operating Revenues</u>			
Water revenue	\$ 8,498,543	\$ -	\$ -
Sewer revenue	5,502,645	-	-
Airport services	-	484,614	-
Cemetery services	-	-	305,721
Sanitation	-	-	-
Other income	27,407	-	2,616
Charges for services	-	-	-
Rents and royalties	92,401	-	-
Total Operating Revenues	14,120,996	484,614	308,337
<u>Operating Expenses</u>			
Personnel services	2,123,338	129,761	160,823
Contractual services	4,382,210	288,627	126,413
Material and supplies	706,907	9,480	6,262
Depreciation	1,429,661	166,030	2,325
Total Operating Expenses	8,642,116	593,898	295,823
Operating Income (Loss)	5,478,880	(109,284)	12,514
<u>Nonoperating Revenues (Expenses)</u>			
Investment income	987,957	43,784	-
Interest expense	(1,137,321)	(35,616)	-
Total Nonoperating Revenues (Expenses)	(149,364)	8,168	-
Income Before Transfers & Capital Contributions	5,329,516	(101,116)	12,514
<u>Transfers and Capital Contributions</u>			
Capital grants and contributions	432,552	-	-
Transfers in	1,583,485	-	18,726
Transfers (out)	(1,397,347)	(15,000)	-
Change in Net Position	5,948,206	(116,116)	31,240
Beginning net position	44,994,134	5,117,350	191,084
Ending Net Position	\$ 50,942,340	\$ 5,001,234	\$ 222,324

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
\$ -	\$ 8,498,543	\$ -
-	5,502,645	-
-	484,614	-
-	305,721	-
2,059,924	2,059,924	-
-	30,023	3,802
-	-	2,394,592
-	92,401	-
2,059,924	16,973,871	2,398,394
-	2,413,922	197,326
1,650,275	6,447,525	718,954
-	722,649	-
-	1,598,016	1,040,252
1,650,275	11,182,112	1,956,532
409,649	5,791,759	441,862
-	1,031,741	10,155
-	(1,172,937)	(70,147)
-	(141,196)	(59,992)
409,649	5,650,563	381,870
-	432,552	-
-	1,602,211	244,900
(164,200)	(1,576,547)	-
245,449	6,108,779	626,770
478,014	50,780,582	(144,012)
\$ 723,463	\$ 56,889,361	\$ 482,758

City of Taylor, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 1 of 2)
For the Year Ended September 30, 2023

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 13,484,662	\$ 483,212	\$ 298,208
Payments to suppliers and contractors	(4,827,373)	(277,596)	(127,214)
Payments to employees for salaries and benefits	(2,095,131)	(128,714)	(155,152)
Net Cash Provided (Used) by Operating Activities	6,562,158	76,902	15,842
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfer in	1,583,485	-	18,726
Transfer (out)	(1,397,347)	(15,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	186,138	(15,000)	18,726
<u>Cash Flows from Capital and Related Financing Activities</u>			
Capital grants	432,552	-	-
Purchases of capital assets	(11,937,732)	(44,630)	(36,465)
Principal paid on capital debt	(2,090,000)	(70,000)	-
Interest paid on capital debt	(1,276,728)	(37,373)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(14,871,908)	(152,003)	(36,465)
<u>Cash Flows from Investing Activities</u>			
Interest on investments	987,957	43,784	-
Net Cash Provided (Used) by Investing Activities	1,987,957	43,784	-
Net Increase (Decrease) in Cash and Cash	(6,135,655)	(46,317)	(1,897)
Beginning cash and cash equivalents	29,045,629	1,101,972	164,181
Ending Cash and Cash Equivalents (Including Restricted Cash)	\$ 22,909,974	\$ 1,055,655	\$ 162,284

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
\$ 1,961,689	\$ 16,227,771	\$ 2,398,394
(1,644,879)	(6,877,062)	(707,013)
-	(2,378,997)	(193,815)
316,810	6,971,712	1,497,566
-	1,602,211	244,900
(164,200)	(1,576,547)	-
(164,200)	25,664	244,900
-	432,552	-
-	(12,018,827)	(777,332)
-	(2,160,000)	(485,493)
-	(1,314,101)	(74,536)
-	(15,060,376)	(1,337,361)
-	1,031,741	10,155
-	2,031,741	10,155
152,610	(6,031,259)	415,260
383,534	30,695,316	499,129
\$ 536,144	\$ 24,664,057	\$ 914,389

City of Taylor, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS (Page 2 of 2)
For the Year Ended September 30, 2023

	Business-Type Activities		
	Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
<u>Reconciliation of Operating Income (Loss)</u>			
<u>to Net Cash Provided (Used) by Operating Activities</u>			
Operating Income (Loss)	\$ 5,478,880	\$ (109,284)	\$ 12,514
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	1,429,661	166,030	2,325
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	(685,256)	(1,402)	(10,129)
Inventory	97,995	-	-
Lease receivable	5,828	-	-
Deferred Outflows of Resources:			
Pension outflows	(327,596)	(11,966)	(17,501)
OPEB outflows	12,753	466	682
Increase (Decrease) in:			
Accounts payable	163,749	20,511	5,461
Customer deposits	43,094	-	-
Net pension liability	633,384	23,135	33,838
OPEB liability	(29,293)	(1,070)	(1,565)
Deferred Inflows of Resources:			
Pension inflows	(277,951)	635	927
OPEB inflows	17,360	(10,153)	(14,849)
Net Cash Provided (Used) by Operating Activities	\$ 6,562,158	\$ 76,902	\$ 15,842
<u>Schedule of Non-Cash Capital and Related</u>			
<u>Financing Activities</u>			
Lease issuance	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
\$ 409,649	\$ 5,791,759	\$ 441,862
-	1,598,016	1,040,252
(98,235)	(795,022)	-
-	97,995	-
-	5,828	-
-	(357,063)	(40,142)
-	13,901	1,563
5,396	195,117	11,941
-	43,094	-
-	690,357	77,611
-	(31,928)	(3,589)
-	(276,389)	(34,059)
-	(7,642)	2,127
<u>\$ 316,810</u>	<u>\$ 6,971,712</u>	<u>\$ 1,497,566</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,639</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 58,639</u>

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City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS

September 30, 2023

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

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

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.

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

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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, and drainage 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.

Transportation User Fee Fund

The transportation user fee fund collects revenues used to fund street maintenance and reconstruction of streets related expenditures and projects.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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 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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

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.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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 assets 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 two items that qualify for reporting in this category. It is the deferred charge on refunding and deferred pension/OPEB outflows reported in the government-wide statement of net position. A deferred charge on refunding results from 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 assets 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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

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

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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 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, lease transactions are recorded as other

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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. Leases

Lessee: The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the full-accrual financial statements. The City recognizes lease liabilities with an initial, individual value of \$5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City is a lessor for a noncancellable lease of cell towers and a road tolling system. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

12. Subscription Based Information Technology Arrangements ("SBITA")

The City has adopted the provision of Governmental Accounting Standard Board (GASB) Statement No. 96, entitled Subscription-Based Information Technology Arrangements ("SBITA"). The City has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The City recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements. The City recognizes subscription liabilities with an initial, individual value of \$5,000 or more.

At the commencement of an SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.
- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the City is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The City monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

13. 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.

14. 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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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.

15. 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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, Continued

September 30, 2023

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 ratios. 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

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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.”

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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, capital projects, and enterprise funds. 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, 2023, expenditures exceeded appropriations at the legal level of control as follows:

General Fund:	
Total expenditures	\$ 980,273
Main Street Revenue:	
Total expenditures	\$ 23,033
Transportation User Fee Fund:	
Total expenditures	\$ 1,771
Capital Improvements	
Total expenditures	\$ 4,812,305

B. Deficit Fund Balance

At September 30, 2023, the equipment services fund had a deficit fund balance of \$47,068. The deficits will be eliminated in the future 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.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

The following is a list of fund balances restricted/committed by the City:

	<u>Restricted</u>	<u>Committed</u>
Debt service	\$ 1,310,194	\$ -
Capital projects	74,708,707	-
Cemetery land purchase	134,404	-
Municipal court *	105,411	-
Moody museum	233,890	-
Library bequest funds	330,800	-
Roadway impact fees	487,326	-
PEG Fees	243,790	-
Public safety	11,069	-
Donations	22,268	-
Weatherization	53,326	-
Tourism	130,575	-
Main street	61,546	-
Other purposes	4,252	-
Drainage	-	446,545
Road maintenance	-	1,675,951
Total	<u>\$ 77,837,558</u>	<u>\$ 2,122,496</u>

* Restricted by enabling legislation.

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2023, the primary government had the following investments:

<u>Investment Type</u>	<u>Value</u>	<u>Weighted Average Maturity (Years)</u>	<u>Credit Rating</u>
Municipal bonds	\$ 8,336,111	0.96	AAA
External investment pools	102,227,477	0.12	AAAm
Total fair value	<u>\$ 110,563,588</u>		
Portfolio weighted average maturity		0.18	

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

As of September 30, 2023, the component units had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Credit Rating
External investment pools	\$ 599,013	0.07	AAAm
Total fair value	<u>\$ 599,013</u>		
Portfolio weighted average maturity		0.07	

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, 2023, 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, 2023, 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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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, 2023, 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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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, 2023.

	Fair Value	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs
Municipal Bonds	\$ 8,336,111	\$ 8,336,111	\$ -	\$ -
Total Assets at fair value	<u>\$ 8,336,111</u>	<u>\$ 8,336,111</u>	<u>\$ -</u>	<u>\$ -</u>

C. Receivables

The following comprise receivable balances of the primary government at year end:

	Governmental Activities				
	General	I&S for CO Bonds	Capital Improvements	Nonmajor Governmental	Total
Property taxes	\$ 249,902	\$ 93,806	\$ -	\$ -	\$ 343,708
Sales tax	2,394,952	-	-	-	2,394,952
Franchise taxes	267,600	-	-	-	267,600
Accounts	-	-	-	220,928	220,928
Other	171,393	-	796,234	-	967,627
Allowance	(54,611)	(18,677)	-	(25,452)	(98,740)
	<u>\$ 3,029,236</u>	<u>\$ 75,129</u>	<u>\$ 796,234</u>	<u>\$ 195,476</u>	<u>\$ 4,096,075</u>

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

	Business-Type Activities				
	Public Utilities	Airport	Cemetery Operating	Sanitation	Total
Accounts	\$ 1,829,441	\$ 1,402	\$ 10,129	\$ 359,396	\$ 2,200,368
Grants	358,204	-	-	-	358,204
Allowance	(5,304)	-	-	(819)	(6,123)
	<u>\$ 2,182,341</u>	<u>\$ 1,402</u>	<u>\$ 10,129</u>	<u>\$ 358,577</u>	<u>\$ 2,552,449</u>

The Taylor Economic Development Corporation receivables consisted of sales tax totaling \$808,296.

Lease Receivables

The City is the lessor of three contracts in which the City receives lease payments from lessees. This includes two separate cell phone companies for the use of existing water tower antenna space and two tolling equipment companies. The cell tower leases commenced in 2018 and 2021 and are renewable in 5-year increments. Annual lease payments of \$18,150 will be received from AT&T through September 2026. Monthly lease payments of \$2,133.75 will be received from Verizon through December 2023. Monthly lease payments of \$2,200 will be received from Telvent through June 2023, for the use and access of roadway to test a road tolling system. The Telvent lease was paid in full to the City as of September 30, 2023. During the year, the City entered into a new agreement with Kapsch for the use and access of roadway to test a rad tolling system. Monthly lease payments of \$2,640 will be received from Kapsch through June 2028. As of September 30, 2023, the lease receivable and offsetting deferred inflows amounted to \$56,727 and \$66,816, respectively, for the cell tower leases. The lease receivable and offsetting deferred inflows amounted to \$136,841 and \$114,680, respectively, for the new tolling company roadway lease.

The annual principal and interest payments to be received are as follows:

Year ending September 30,	Business-Type Activities	
	Principal	Interest (4%)
2024	\$ 22,494	\$ 2,057
2025	16,781	1,369
2026	17,452	698
	<u>\$ 56,727</u>	<u>\$ 4,125</u>

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Year ending September 30,	Governmental Activities	
	Principal	Interest (4%)
2024	\$ 26,692	\$ 4,988
2025	27,780	3,900
2026	28,911	2,769
2027	30,089	1,591
2028	23,369	391
	<u>\$ 136,841</u>	<u>\$ 13,639</u>

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	\$ 4,003,688	\$ 4,500	\$ -	\$ 4,008,188
Construction in progress	5,116,824	3,380,990	(2,265,272)	6,232,542
Total capital assets not being depreciated	<u>9,120,512</u>	<u>3,385,490</u>	<u>(2,265,272)</u>	<u>10,240,730</u>
Capital assets, being depreciated:				
Streets and bridges	61,976,110	66,453	357,829	62,400,392
Parks and dams	19,737,987	-	1,907,443	21,645,430
Sidewalks, curbs and gutters	3,789,523	-	-	3,789,523
Buildings and improvements	12,447,027	82,380	-	12,529,407
Operating equipment	5,458,655	755,172	-	6,213,827
Right-of-use assets	82,739	379,569	-	462,308
Equipment in internal service funds	8,286,937	674,166	-	8,961,103
Total capital assets being depreciated	<u>111,778,978</u>	<u>1,957,740</u>	<u>2,265,272</u>	<u>116,001,990</u>
Less accumulated depreciation				
Streets and bridges	22,744,505	1,568,265	-	24,312,770
Parks and dams	5,449,108	755,430	-	6,204,538
Sidewalks, curbs and gutters	963,186	94,738	-	1,057,924
Buildings and improvements	4,805,123	385,186	-	5,190,309
Operating equipment	3,479,103	656,942	-	4,136,045
Right-of-use assets	268	95,394	-	95,662
Equipment in internal service funds	6,275,143	1,025,591	-	7,300,734
Total accumulated depreciation	<u>43,716,436</u>	<u>4,581,546</u>	<u>-</u>	<u>48,297,982</u>
Net capital assets being depreciated	<u>68,062,542</u>	<u>(2,623,806)</u>	<u>2,265,272</u>	<u>67,704,008</u>
Total Capital Assets	<u>\$ 77,183,054</u>	<u>\$ 761,684</u>	<u>\$ -</u>	<u>\$ 77,944,738</u>

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Depreciation was charged to governmental functions as follows:

General government	\$ 318,872
Community development	414,597
Public safety	863,052
Public works	1,944,773
Internal service funds	1,040,252
Total Governmental Activities Depreciation Expense	\$ 4,581,546

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	\$ 2,050,412	\$ -	\$ -	\$ 2,050,412
Construction in progress	12,600,037	11,803,416	(152,730)	24,250,723
Total capital assets not being depreciated	14,650,449	11,803,416	(152,730)	26,301,135
Capital assets, being depreciated:				
Plant distribution and collection	54,070,659	-	152,730	54,223,389
Buildings	10,718,045	-	-	10,718,045
Runway	2,238,416	-	-	2,238,416
Equipment	1,267,120	215,411	-	1,482,531
Total capital assets being depreciated	68,294,240	215,411	152,730	68,662,381
Less accumulated depreciation				
Plant distribution and collection	23,905,508	1,167,723	-	25,073,231
Buildings	4,133,784	247,575	-	4,381,359
Runway	1,024,813	55,960	-	1,080,773
Equipment	754,110	126,758	-	880,868
Total accumulated depreciation	29,818,215	1,598,016	-	31,416,231
Net capital assets being depreciated	38,476,025	(1,382,605)	152,730	37,246,150
Total Capital Assets	\$ 53,126,474	\$ 10,420,811	\$ -	\$ 63,547,285

Depreciation was charged to business-type activities as follows:

Public Utilities	\$ 1,429,661
Airport	166,030
Cemetery	2,325
Total Business-type Activities Depreciation Expense	\$ 1,598,016

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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				
Leasehold improvements	\$ 26,261	\$ -	\$ -	\$ 26,261
Commercial sign	17,244	-	-	17,244
Office Equipment	59,279	-	-	59,279
RTU Asset	85,552	-	-	85,552
Total capital assets being depreciated	188,336	-	-	188,336
Less accumulated depreciation				
Leasehold improvements	7,076	1,751	-	8,827
Commercial sign	10,488	1,724	-	12,212
Office Equipment	36,526	7,058	-	43,584
RTU Asset	19,012	28,517	-	47,529
Total Accumulated Depreciation	73,102	39,050	-	112,152
Total Capital Assets, Net	\$ 115,234	\$ (39,050)	\$ -	\$ 76,184

E. 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	\$ 911,846	\$ 1,068,235	\$ (799,210)	\$ 1,180,871	\$ 1,062,784
Compensated Absences in internal service funds	4,945	4,945	(4,945)	4,945	4,451
Total Governmental Activities	\$ 916,791	\$ 1,073,180	\$ (804,155)	\$ 1,185,816	\$ 1,067,235
Business-Type Activities:					
Compensated Absences	\$ 31,888	\$ 35,577	\$ (31,888)	\$ 35,577	\$ 32,019
Total Business-Type Activities	\$ 31,888	\$ 35,577	\$ (31,888)	\$ 35,577	\$ 32,019
Component Unit Activities - Taylor EDC					
Compensated Absences	\$ 25,677	\$ 26,633	\$ (25,677)	\$ 26,633	\$ 23,969
Total Component Unit Activities	\$ 25,677	\$ 26,633	\$ (25,677)	\$ 26,633	\$ 23,969

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

F. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2023. 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	Refunds/ Payments	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Bonds	\$ 7,585,000	\$ -	\$ (1,305,000)	\$ 6,280,000	\$ 985,000
Combination Tax and					
Revenue Certificates of Obligation	28,215,000	57,245,000	(975,000)	84,485,000	1,870,000
Revenue Certificates of Obligation - ISF	1,330,000	-	(205,000)	1,125,000	215,000
Limited Tax Note	5,325,000	-	(95,000)	5,230,000	100,000
Less deferred amounts:					
For premiums	2,306,044	1,801,634	(213,227)	3,894,451	-
Total Bonds Payable	<u>44,761,044</u>	<u>59,046,634</u>	<u>(2,793,227)</u>	<u>101,014,451</u>	<u>3,170,000</u>
Note Payable - internal service fund	1,036,909	-	(221,075)	815,834	168,709
Lease - internal service fund	145,509	58,639	(59,418)	144,730	61,007
Lease - governmental activities	-	147,329	(25,311)	122,018	28,434
SBITA - governmental activities	82,471	173,601	(51,473)	204,599	53,532
Total Governmental Activities	<u>\$ 46,025,933</u>	<u>\$ 59,426,203</u>	<u>\$ (3,150,504)</u>	<u>\$ 102,301,632</u>	<u>\$ 3,481,682</u>
				<u>\$ 98,819,950</u>	
Business-Type Activities:					
General Obligation Bonds	\$ 7,385,000	\$ -	\$ (515,000)	\$ 6,870,000	\$ 375,000
Combination Tax and					
Revenue Certificates of Obligation	24,495,000	-	(1,645,000)	22,850,000	2,045,000
Less deferred amounts:					
For premiums	1,836,936	-	(140,828)	1,696,108	-
Total Bonds Payable	<u>33,716,936</u>	<u>-</u>	<u>(2,300,828)</u>	<u>31,416,108</u>	<u>2,420,000</u>
Total Business-Type Activities	<u>\$ 33,716,936</u>	<u>\$ -</u>	<u>\$ (2,300,828)</u>	<u>\$ 31,416,108</u>	<u>\$ 2,420,000</u>
				<u>\$ 28,996,108</u>	

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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. Leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset. Assets under lease have a net book value of \$254,854 of year end. Assets financed through notes payable have a book value of \$753,898. SBITA assets have a book value of \$204,858 as of year end.

	Beginning Balance	Additions	Reductions	Ending Balance	Due in one Year
Component Unit - Taylor EDC					
Building lease	\$ 68,333	\$ -	\$ (27,561)	\$ 40,772	\$ 30,248
Total Component Unit Activities	<u>\$ 68,333</u>	<u>\$ -</u>	<u>\$ (27,561)</u>	<u>\$ 40,772</u>	<u>\$ 30,248</u>
Lease Liabilities Due in More than One Year				<u>\$ 10,524</u>	

In February 2022, the Corporation signed a noncancelable lease for an office building. The lease term is for 3 years with monthly payments of \$2,380, \$2,500, & \$2,650, respectively, in twelve-month increments. There is no stated interest rate in the lease. The Corporation has utilized our incremental borrowing rate which was determined to be 5.5% on the date of the agreement. The final payment will be made on January 31, 2025. The Taylor EDC has an unused line of credit totaling \$3,500,000.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
\$4,595,000 General Obligation Refunding Bonds, Series 2015, due in installments through 2025, interest at 2.9%	755,000	655,000	1,410,000
\$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%	920,000	1,150,000	2,070,000
\$4,035,000 General Obligation Refunding Bonds, Series 2021, due in installments through 2032, interest at 3%	1,660,000	-	1,660,000
Total General Obligation Bonds	\$ 6,280,000	\$ 6,870,000	\$ 13,150,000
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%	\$ -	\$ 1,940,000	\$ 1,940,000
\$10,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2007, due in annual installments through 2027, interest at 3.83%	2,200,000	3,165,000	5,365,000
\$3,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2013, due in annual installments through 2033, interest at 4%	2,715,000	-	2,715,000
\$5,340,000 Combination Tax and Revenue Certificates of Obligation, Series 2017, due in annual installments through 2037, interest at 2.9-3.25%	1,055,000	3,370,000	4,425,000
\$5,440,000 Combination Tax and Revenue Certificates of Obligation, Series 2018, due in annual installments through 2030, interest at 3%	3,245,000	-	3,245,000
\$12,590,000 Combination Tax and Revenue Certificates of Obligation, Series 2019, due in annual installments through 2044, interest at 2.75%	6,900,000	4,025,000	10,925,000
\$22,910,000 Combination Tax and Revenue Certificates of Obligation, Series 2022, due in annual installments through 2042, interest at 3%	12,250,000	10,350,000	22,600,000
\$5,090,000 Combination Tax and Revenue Certificates of Obligation, Series 2023, due in annual installments through 2053, interest at 0%	5,090,000	-	5,090,000
\$52,155,000 Combination Tax and Revenue Certificates of Obligation, Series 2023, due in annual installments through 2053, interest at 4-5%	52,155,000	-	52,155,000
Total Combination Tax and Revenue/Certificates of Obligation	\$ 85,610,000	\$ 22,850,000	\$ 108,460,000
Tax Notes:			
\$5,325,000 Limited Tax Note Series 2022, due in annual installments through 2029, interest at 2.77%	5,325,000	-	5,325,000
Total Tax Notes	\$ 5,325,000	\$ -	\$ 5,325,000

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

	Governmental Activities	Business - Type Activities	Total
Less deferred amounts:			
Discounts and premiums	\$ 3,894,451	\$ 1,696,108	\$ 5,590,559
Notes Payable			
\$406,7220 Note Payable to Government Capital, due in annual installments of \$88,844 through October 2025, interest at 2.49%	247,639	-	247,639
\$1,030,100 lease payable to Community Leasing, due in annually installments of \$91,322 through 2030, interest at 3.79%	552,397	-	552,397
\$163,750 lease payable to Clayton Holdings, LLC, due in annual installments of \$34,550 through 2024, interest at 2.25%	15,798	-	15,798
Leases Payable:			
\$72,164 lease payable to John Deere, due in monthly installments of \$1322.5 through 2028, interest at 3.25%	50,494	-	50,494
\$232,528 lease payable to US Bank, due in annual installments of \$17,634 through 2018, interest at 2.79%	94,235	-	94,235
\$147,329 Lease payable to Avaya Financial, due in monthly installments of \$2,700 through 2028, interest at 3.25%	122,019	-	122,019
SBITA:			
\$50,229 SBITA payable to Axon, due in annual installments of \$11,283 through 2027, interest at 4%	40,955	-	40,955
\$82,739 SBITA payable to Axon, due in annual installments of \$22,720 through 2027, interest at 4%	63,050	-	63,050
\$123,372 SBITA payable to Axon, due in annual installments of \$27,713 through 2027, interest at 4%	100,594	-	100,594
Total Notes, SBITA and Leases Payable	<u>1,287,181</u>	<u>-</u>	<u>1,287,181</u>
Total Debt	<u>\$ 102,301,632</u>	<u>\$ 31,416,108</u>	<u>\$ 133,717,740</u>

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

The annual requirements to amortize the City's long-term activities debt issues outstanding at year ending were as follows:

General Obligation Bonds

Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 985,000	\$ 214,172	\$ 375,000	\$ 262,283
2025	845,000	187,417	535,000	252,060
2026	575,000	163,400	530,000	238,400
2027	265,000	142,700	1,255,000	217,200
2028	475,000	134,400	1,950,000	167,000
2029	525,000	117,800	330,000	89,000
2030	535,000	99,300	355,000	75,800
2031	555,000	80,400	360,000	61,600
2032	575,000	59,450	380,000	47,200
2033	465,000	37,800	395,000	32,000
2034	480,000	19,200	405,000	16,200
Total	\$ 6,280,000	\$ 1,256,039	\$ 6,870,000	\$ 1,458,743

Tax Notes

Year Ending	Governmental Activities	
	Principal	Interest
2024	\$ 100,000	\$ 144,871
2025	505,000	142,101
2026	355,000	128,113
2027	1,180,000	118,279
2028	1,590,000	85,593
2029	1,500,000	41,550
Total	\$ 5,230,000	\$ 660,507

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Certificates of Obligation

Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2024	\$ 2,085,000	\$ 2,173,491	\$ 2,045,000	\$ 821,466
2025	2,500,000	2,109,202	1,980,000	740,253
2026	3,615,000	2,024,744	2,070,000	663,424
2027	3,735,000	1,910,001	1,440,000	582,652
2028	3,155,000	1,780,314	860,000	521,704
2029	3,045,000	1,673,029	890,000	484,374
2030	2,925,000	1,573,299	930,000	447,199
2031	2,710,000	1,479,099	965,000	408,284
2032	2,830,000	1,390,854	1,005,000	367,824
2033	2,810,000	1,311,009	1,045,000	336,224
2034	2,565,000	1,225,134	1,080,000	297,834
2035	2,665,000	1,156,784	1,110,000	263,854
2036	2,770,000	1,085,684	1,150,000	228,879
2037	2,890,000	1,011,634	1,190,000	192,669
2038	3,005,000	938,034	860,000	156,094
2039	3,115,000	861,384	885,000	130,294
2040	2,935,000	790,128	915,000	103,463
2041	3,035,000	725,216	940,000	75,425
2042	3,140,000	657,991	970,000	46,625
2043	2,370,000	588,353	255,000	16,900
2044	2,460,000	542,603	265,000	8,613
Thereafter	25,250,000	2,624,406	-	-
Total	\$ 85,610,000	\$ 27,007,992	\$ 22,850,000	\$ 6,894,050

The City entered into two certificates of obligation during the 2023 year, Series 2023 and Series 2023A. The certificates totaled \$57,245,000. Interest rates ranged from 4-5% and both are due in annual installments through 2053.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

The annual requirements to amortize leases outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities		Total
	Principal	Interest	
2024	\$ 89,441	\$ 6,977	\$ 96,418
2025	91,508	4,910	96,418
2026	45,481	2,788	48,269
2027	37,702	1,310	39,012
2028	2,616	85	2,701
Total	\$ 266,748	\$ 16,070	\$ 282,818

The City entered into a new John Deere lease agreement for \$58,639. The lease bears an interest rate of 3.25%. As of September 30, 2023, the ending balance of the lease was \$50,493.

The annual requirements to amortize SBITAs outstanding at year ending were as follows:

<u>SBITA</u>			
Year ending September 30,	Governmental Activities		Total
	Principal	Interest	
2024	\$ 53,532	\$ 8,184	\$ 61,716
2025	55,673	6,043	61,716
2026	57,900	3,816	61,716
2027	37,494	1,500	38,994
Total	\$ 204,599	\$ 19,543	\$ 224,142

The City recognized SBITA issuances in the current year per the new GASB 96 standard issue during the year. The City currently has three agreements with Axon for various software or IT related items.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

The annual requirements to amortize notes and other obligations payable outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities		Total
	Principal	Interest	
2024	\$ 168,709	\$ 28,016	\$ 196,725
2025	157,633	22,533	180,166
2026	156,356	17,658	174,014
2027	78,696	12,626	91,322
2028	81,679	9,643	91,322
2029	84,774	6,548	91,322
2030	87,987	3,335	91,322
Total	\$ 815,834	\$ 100,359	\$ 916,193

G. Deferred Charges on Refunding

Deferred charges (gains) resulting from the issuance of series 2010, 2012, 2015, 2016, 2017, and 2021 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 \$85,704 and \$363,451, respectively. Current year amortization expense for governmental and business-type activities totaled \$25,704 and \$46,676, respectively.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

H. Interfund Transactions

Transfers between the primary government funds during the 2023 year were as follows:

Transfer out:	Transfer In:					Total
	General	Nonmajor Governmental	Public Utilities	Cemetery Operating	Equipment Replacement	
General	\$ -	\$ 51,290	\$ -	\$ 16,182	\$ -	\$ 67,472
Capital Improvements	105,372	-	1,583,485	-	-	1,688,857
I&S for CO Bonds	-	-	-	-	244,900	244,900
Nonmajor Governmental	200,001	5,000	-	2,544	-	207,545
Public Utilities	1,397,347	-	-	-	-	1,397,347
Airport	15,000	-	-	-	-	15,000
Sanitation	164,200	-	-	-	-	164,200
Total	\$ 1,881,920	\$ 56,290	\$ 1,583,485	\$ 18,726	\$ 244,900	\$ 3,785,320

Transfers between general and capital improvements were primarily to support capital projects. Transfers between the enterprise funds to the general fund were for franchise fees and contributions for operations. Transfers between to I&S CO Bonds were for debt service payments. Transfers to the equipment replacement fund were for equipment purchases.

During the year, the Tax Increment Financing discretely present component unit contributed \$36,502, \$341,700 and \$30,000 to the General, I&S for CO Bonds and Main Street Revenue funds, respectively, for debt service and capital funding.

The compositions of interfund balances as of the year ended September 30, 2023 were as follows:

Payable Fund:	Receivable Fund:		
	General	I&S For CO Bonds	Total
General	\$ -	\$ 375,838	375,838
Capital projects	5,324	1,794	7,118
Nonmajor governmental	162,532	-	162,532
Total	\$ 167,856	\$ 377,632	\$ 545,488

Interfund receivables and payables relate to various amounts used to cover operational and capital expenditures. All balances are expected to be resolved in the subsequent year.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

Development Review Reimbursement Agreement ("DRRA")

The City entered into a Development Review Costs and Services contract in order to expedite the development review and approval of the construction and development of a semiconductor production fabrication plant on land that will be utilized for a manufacturing facility. This agreement includes funding for City development review costs and services as well as costs of 3rd party contractors. The City is to repay all amounts funded for direct City costs associated with the project, as defined in the agreement. The City is not required to repay amounts provided and expended for 3rd party review charges and costs. The Company provided a total of \$1,402,313 during the year which was placed in escrow and utilized as necessary to complete the City's development review. Subsequent replenishments will be made upon request, if necessary. This balance and subsequent advances will be paid back in annual payments starting in 2027. The amount reported as payable under this agreement totaled \$1,402,313 as of September 30, 2023. During the year, the Company has also funded City \$1,804,023 for 3rd party review costs.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Project Funding Agreement

The City entered into a project funding agreement with a manufacturing company that requires the construction of water and wastewater facilities to land that will be utilized for construction of a manufacturing facility. In order to expedite the construction of these facilities, the Company will contribute toward the cost of the various phases of the project. The balance of unspent contributions remaining at year end totaled \$6,513,184.

C. Construction Commitments

The City of Taylor has active construction projects as of September 30, 2023. The projects include improvements for parks, the animal shelter facility, the intersection at 2nd and Main streets, downtown roads, and water and wastewater infrastructure.

At year end, the City of Taylor's commitments with contractors are as follows:

<u>Project</u>	<u>Authorized Contract Award</u>	<u>Remaining Commitment</u>
TRP & Doak Park	\$ 1,575,550	\$ 264,216
Animal Shelter Construction	1,423,262	1,423,262
2nd & Main Intersection	226,034	226,034
Downtown Striping Project	146,006	146,006
Downtown Signage Project	150,967	150,967
Downtown Streetscape	88,941	88,941
Mustang Creek WWTP Improvements Train 2 Rehab	5,339,000	3,921,666
FM 973 Water and Wastewater Line Improvements	8,307,365	2,723,660
Northside Pump Station Improvements	2,124,640	2,054,587
North Pump Station Generator	290,469	261,422
Total	\$ 19,672,233	\$ 11,260,760

D. Defined Benefit Pension Plans

1. Plan Description

The City of Taylor, Texas participates as one of 919 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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmr.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:

	<u>Plan Year 2022</u>	<u>Plan Year 2021</u>
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 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)	30% of CPI	30% of CPI
Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	125
Inactive employees entitled to but not yet receiving benefits	136
Active employees	<u>164</u>
Total	<u>425</u>

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 12.70% and 12.69% in calendar years 2023 and 2022, respectively. The City's contributions to TMRS for the year ended September 30, 2023, were \$1,551,989, and were equal to the required contributions.

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	2.75% per year, adjusted down for population declines
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with the Public Safety table used for males and the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by Scale UMP to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees is used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate is applied, for males and females respectively, to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four-year period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2109 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. 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 2023 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	7.70%
Core Fixed Income	6.0%	4.90%
Non-Core Fixed Income	20.0%	8.70%
Other Public/Private Markets	12.0%	8.10%
Real Estate	12.0%	5.80%
Hedge Funds	5.0%	6.90%
Private Equity	10.0%	11.80%
Total	100.0%	

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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.

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.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/21	\$ 38,134,111	\$ 36,034,680	\$ 2,099,431
Changes for the year:			
Service cost	1,692,580	-	1,692,580
Interest	2,571,320	-	2,571,320
Change in benefit terms	-	-	-
Difference between expected and actual experience	(4,285)	-	(4,285)
Changes of assumptions	-	-	-
Contributions – employer	-	1,326,691	(1,326,691)
Contributions – employee	-	731,814	(731,814)
Net investment income	-	(2,631,197)	2,631,197
Benefit payments, including refunds of emp. contributions	(1,773,534)	(1,773,534)	-
Administrative expense	-	(22,762)	22,762
Other changes	-	27,162	(27,162)
Net changes	2,486,081	(2,341,826)	4,827,907
Balance at 12/31/22	\$ 40,620,192	\$ 33,692,854	\$ 6,927,338

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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%
\$ 13,074,832	\$ 6,927,338	\$ 1,936,864

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2023, the City recognized pension expense of \$1,764,189.

At September 30, 2023, 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	\$ 2,315,132	\$ -
Changes in actuarial assumptions	-	-
Differences between expected and actual economic experience	30,487	-
Contributions subsequent to the measurement date	1,207,511	-
Total	\$ 3,553,130	\$ -

The City reported \$1,207,511 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, 2024. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Year ended December 31:

2023	\$	126,065
2024		593,045
2025		613,801
2026		1,012,708
2027		-
Thereafter		-
	<u>\$</u>	<u>2,345,619</u>

E. Other Post-Employment Benefits

Supplemental Death Benefits Fund

The City also participates in a defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. 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 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, paragraph 4b, (i.e., no assets are accumulated for OPEB). As such, the SDBF is considered to be a single-employer unfunded OPEB plan (and not a cost sharing plan) with benefit payments treated as being equal to the employer's yearly contributions for retirees.

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.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Employees covered by benefit terms

At the December 31, 2022 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	78
Inactive employees entitled to but not yet receiving benefits	24
Active employees	164
Total	266

The City's contributions to the TMRS SDBF for the years ended 2023, 2022 and 2021 were \$16,840, \$15,029, and \$14,040, 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
2021	0.18%	0.18%	100.0%
2022	0.13%	0.13%	100.0%
2023	0.14%	0.14%	100.0%

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2022, 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, 2022 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.5% per year
Overall payroll growth	3.5% to 11.5%, including inflation per year
Discount rate	4.05%
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

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

Salary increases were based on a service-related table. For service retirees and beneficiary mortality rates, the OPEB liability and the OPEB contribution rates utilized the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements. Based on the size of the city, rates are multiplied by an additional factor of 100.0%. For disabled annuitants mortality rates, the OPEB liability and the OPEB contribution rates utilized the mortality tables for healthy retirees is used with a 4 year set-forward for males and a 3 year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by Scale UMP to account for future mortality improvements subject to the floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.05%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2022.

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 4.05%, 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 (3.05%) or 1-percentage-point higher (5.05%) than the current rate:

1% Decrease 3.05%	Current Single Rate Assumption 4.05%	1% Increase 5.05%
\$ 519,214	\$ 433,145	\$ 366,374

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/21	\$ 656,424
Changes for the year:	
Service Cost	42,863
Interest	12,348
Difference between expected and actual experience	(38,952)
Changes of assumptions	(225,947)
Benefit payments	(13,591)
Net changes	(223,279)
Balance at 12/31/22	\$ 433,145

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of \$23,093.

At September 30, 2023, 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	\$ -	\$ (48,895)
Change in assumptions	-	(113,352)
Contributions subsequent to measurement date	13,311	-
Total	\$ 13,311	\$ (162,247)

The City reported \$13,311 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, 2024.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2023	\$	32,045
2024		31,387
2025		41,802
2026		48,311
2027		8,702
Thereafter		-
	\$	<u>162,247</u>

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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 officer 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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

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 4.77%. The discount rate was based on the Bond Buyer GO Bond 20 Year Index rate as of September 30, 2022, date of the actuarial valuation.

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 4.77%, 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 (3.77%) or 1-percentage-point higher (5.77%) than the current rate:

1% Decrease (3.77%)	Current Single Rate Assumption 4.77%	1% Increase (5.77%)
\$ 837,314	\$ 776,642	\$ 721,213

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

Healthcare Cost Trend

1% Decrease (3.5%)	Current Healthcare Cost Trend (4.5%)	1% Increase (5.5%)
\$ 706,097	\$ 776,642	\$ 858,608

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2022	\$ 734,938
Changes for the year:	
Service Cost	45,192
Interest	36,264
Difference between expected and actual experience	-
Changes of assumptions	-
Benefit payments	(39,752)
Net changes	41,704
Balance at 9/30/2023	\$ 776,642

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources
Related to OPEB

For the year ended September 30, 2023, the City recognized OPEB expense of \$71,505.

At September 30, 2023, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Inflows of Resources
Difference between expected and actual experience	\$ (12,462)
Change in assumptions	(76,067)
Total	\$ (88,529)

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:		
2024	\$	(9,951)
2025		(9,951)
2026		(9,951)
2027		(9,951)
2028		(24,817)
Thereafter		(23,908)
	\$	<u>(88,529)</u>

Employees covered by benefit terms

At the September 30, 2022 valuation date, the following employees were covered by the benefit terms:

<u>Status</u>	<u>Employee</u>	<u>Employee & Spouse</u>
Inactive employees or beneficiaries currently receiving benefits	3	2
Active employees	100	44
Total	103	46

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 September 30, 2022 and measured as of September 30, 2022 uses the mortality table: RPH 2014 Total Table with Projection MP-2021 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

The discount rate for the current valuation was raised from 2.25% to 4.77%. There have been no other substantive changes in the retiree plan since the last full valuation.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

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	4.77%
Inflation Rate	2.5%
Salary Growth	3.0%
Healthcare Cost Trend Rate (Initial/Ultimate)	4.5% for medical

The amount of OPEB expenses during the year were \$23,093 and \$71,505 for the SDB and Retiree Healthcare plans, respectively, totaling \$94,598.

F. 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.

City of Taylor, Texas

NOTES TO FINANCIAL STATEMENTS, *Continued*

September 30, 2023

The City's deferred compensation plan is administered by a private corporation under contract with the City. Participant and City contributions totaled \$166,693 for the year ended September 30, 2023.

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, 2023:

<u>Purpose</u>	<u>Percentage of Taxes Abated during the Fiscal Year</u>	<u>Amount of Taxes Abated during the Fiscal Year Property Tax</u>	<u>Amount of Taxes Abated during the Fiscal Year Sales Tax</u>
Construction of a 20,000 data information facility to create positive economic benefits through employment and tax revenue.	75%	\$ 27,905	\$ -
Construction of a 60,000 sf regional manufacturing and retail facility to create positive economic benefits through employment and tax revenue.	50%	-	90,525
Construction of a semiconductor manufacturing facility to create positive economic benefits through employment and tax revenue.	50%	-	742,282
Total		<u><u>\$ 27,905</u></u>	<u><u>\$ 832,807</u></u>

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. Subsequent Events

There were no material subsequent events through March 20, 2024, the date the financial statements were issued.

City of Taylor, Texas
NOTES TO FINANCIAL STATEMENTS, Continued
September 30, 2023

I. New Accounting Pronouncements

The City has adopted the provision of Governmental Accounting Standard Board (GASB) Statement No. 96, entitled *Subscription-Based Information Technology Arrangements (SBITA)*. Due to the implementation of GASB 96 in the current year, the City recorded these arrangements as right-to-use assets and SBITA liabilities.

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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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	\$ 8,965,000	\$ 8,822,362	\$ 8,655,314	\$ (167,048)
Sales tax	11,325,000	17,914,879	18,640,704	725,825
Franchise and local taxes	854,000	933,155	950,393	17,238
License and permits	932,300	1,699,205	1,699,205	-
Charges for services	527,300	828,451	828,203	(248)
Fines and forfeitures	184,500	145,030	151,575	6,545
Intergovernmental	144,000	709,796	1,128,253	418,457
Investment income	45,400	993,959	993,959	-
Other revenues	415,700	2,746,156	2,772,315	26,159
Total Revenues	23,393,200	34,792,993	35,819,921	1,026,928
Expenditures				
Current:				
General government				
City council	315,995	299,583	284,073	15,510
City management	628,308	738,917	878,209	(139,292)
Public information	209,170	255,671	254,860	811
Human resources	301,350	274,145	274,947	(802)
Financial services	866,870	891,739	897,361	(5,622)
Municipal court	412,885	351,399	334,464	16,935
Building maintenance	1,097,160	594,037	598,476	(4,439)
Information technology	240,386	251,738	227,198	24,540
Nondepartmental	2,646,795	7,006,285	6,976,541	29,744
City clerk	196,351	181,264	181,275	(11)
Total general government	6,915,270	10,844,778	10,907,404	(62,626)
Culture and recreation				
Moody museum	10,050	29,335	29,720	(385)
Public library	610,002	561,901	563,492	(1,591)
Parks and recreation	1,654,304	1,255,935	1,271,859	(15,924)
Total culture and recreation	2,274,356	1,847,171	1,865,071	(17,900)

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 2 of 2)

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community development				
Planning and development	\$ 2,042,002	\$ 4,465,019	\$ 4,948,623	\$ (483,604)
Main Street program	112,128	118,345	119,705	(1,360)
Total community development	2,154,130	4,583,364	5,068,328	(484,964)
Public safety				
Fire department	3,906,516	4,010,570	4,028,037	(17,467)
Police department	4,954,527	4,950,293	5,067,321	(117,028)
Animal control	298,300	294,522	296,872	(2,350)
Total public safety	9,159,343	9,255,385	9,392,230	(136,845)
Public works				
Maintenance	3,364,767	2,775,907	2,838,328	(62,421)
Engineering and inspection	350,000	1,002,592	1,126,693	(124,101)
Total public works	3,714,767	3,778,499	3,965,021	(186,522)
Total Expenditures	24,217,866	30,309,197	31,289,470	(980,273) *
Revenues Over (Under) Expenditures	(824,666)	4,483,796	4,530,451	46,655
Other Financing Sources (Uses)				
Transfers in	2,002,282	2,141,357	1,881,920	(259,437)
Transfers (out)	(851,600)	(253,718)	(67,472)	186,246
Lease issuance	-	-	320,930	320,930
Total Other Financing Sources (Uses)	1,150,682	1,887,639	2,135,378	247,739
Net Change in Fund Balance	\$ 326,016	\$ 6,371,435	6,665,829	\$ 294,394
Beginning fund balance			10,969,068	
Ending Fund Balance			\$ 17,634,897	

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.

City of Taylor, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Total pension liability				
Service cost	\$ 1,692,580	\$ 1,544,110	\$ 1,445,657	\$ 1,401,414
Interest	2,571,320	2,401,979	2,285,948	2,112,720
Changes in benefit terms	-	-	-	(645,002)
Differences between expected and actual experience	(4,285)	217,930	(434,362)	368,547
Changes of assumptions	-	-	-	239,530
Benefit payments, including refunds of participant contributions	(1,773,534)	(1,685,453)	(1,569,543)	(1,586,423)
Net change in total pension liability	2,486,081	2,478,566	1,727,700	1,890,786
Total pension liability - beginning	38,134,111	35,655,545	33,927,845	32,037,059
Total pension liability - ending (a)	40,620,192	38,134,111	35,655,545	33,927,845
Plan fiduciary net position				
Contributions - employer	\$ 1,326,691	\$ 1,264,770	\$ 1,138,244	\$ 1,035,374
Contributions - members	731,814	671,769	627,378	610,069
Net investment income	(2,631,197)	4,130,252	2,222,717	3,916,028
Benefit payments, including refunds of participant contributions	(1,773,534)	(1,685,453)	(1,569,543)	(1,586,423)
Administrative expenses	(22,762)	(19,104)	(14,376)	(22,115)
Other	27,162	129	(561)	(664)
Net change in plan fiduciary net position	(2,341,826)	4,362,363	2,403,859	3,952,269
Plan fiduciary net position - beginning	36,034,680	31,672,317	29,268,458	25,316,189
Plan fiduciary net position - ending (b)	\$ 33,692,854	\$ 36,034,680	\$ 31,672,317	\$ 29,268,458
Fund's net pension liability - ending (a) - (b)	\$ 6,927,338	\$ 2,099,431	\$ 3,983,228	\$ 4,659,387
Plan fiduciary net position as a percentage of the total pension liability	82.95%	94.49%	88.83%	86.27%
Covered payroll	\$ 10,454,481	\$ 9,596,703	\$ 8,962,539	\$ 8,715,264
Fund's net pension liability as a percentage of covered payroll	66.26%	21.88%	44.44%	53.46%

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.

12/31/2018		12/31/2017		12/31/2016		12/31/2015		12/31/2014 ¹	
\$	1,182,552	\$	1,041,311	\$	968,428	\$	969,566	\$	849,391
	2,033,920		1,924,860		1,820,956		1,807,443		1,722,971
	-		-		-		-		-
	(21,953)		(109,310)		(103,381)		(453,575)		(316,854)
	-		-		-		67,202		-
	(1,396,663)		(1,226,886)		(1,139,378)		(1,327,734)		(889,978)
	1,797,856		1,629,975		1,546,625		1,062,902		1,365,530
	30,239,203		28,609,228		27,062,603		25,999,701		24,634,171
	32,037,059		30,239,203		28,609,228		27,062,603		25,999,701
\$	963,711	\$	865,382	\$	823,209	\$	856,984	\$	816,847
	567,366		508,931		472,404		477,619		443,939
	(778,480)		3,147,066		1,428,482		31,157		1,123,153
	(1,396,663)		(1,226,886)		(1,139,378)		(1,327,734)		(889,978)
	(15,038)		(16,304)		(16,128)		(18,976)		(11,725)
	(786)		(826)		(867)		(937)		(964)
	(659,890)		3,277,363		1,567,722		18,113		1,481,272
	25,976,079		22,698,716		21,130,994		21,112,881		19,631,609
\$	25,316,189	\$	25,976,079	\$	22,698,716	\$	21,130,994	\$	21,112,881
\$	6,720,870	\$	4,263,124	\$	5,910,512	\$	5,931,609	\$	4,886,820
	79.02%		85.90%		79.34%		78.08%		81.20%
\$	8,105,224	\$	7,246,423	\$	6,748,626	\$	6,823,122	\$	6,341,992
	82.92%		58.83%		87.58%		86.93%		77.05%

City of Taylor, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2023	9/30/2022	9/30/2021	9/30/2020
Actuarially determined employer contributions	\$ 1,551,989	\$ 1,345,915	\$ 1,215,943	\$ 1,113,923
Contributions in relation to the actuarially determined contribution	\$ 1,551,989	\$ 1,345,915	\$ 1,215,943	\$ 1,113,923
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
Annual covered payroll	\$ 12,222,528	\$ 10,499,551	\$ 9,316,011	\$ 8,711,109
Employer contributions as a percentage of covered payroll	12.70%	12.82%	13.05%	12.79%

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	23 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.5% 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 2019 valuation pursuant to an experience study of the period 2014 - 2018

Mortality

Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes

There were no benefit changes during the year.

<u>9/30/2019</u>	<u>9/30/2018</u>	<u>9/30/2017</u>	<u>9/30/2016</u>	<u>9/30/2015</u> ¹
\$ 1,015,485	\$ 939,599	\$ 853,691	\$ 812,004	\$ 830,507
\$ 1,015,485	\$ 939,599	\$ 853,691	\$ 812,004	\$ 830,507
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 8,545,927	\$ 7,900,339	\$ 7,124,866	\$ 6,602,710	\$ 6,572,876
11.88%	11.89%	11.98%	12.30%	12.64%

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:

	12/31/2022	12/31/2021	12/31/2020	12/31/2019
Total OPEB liability				
Service cost	\$ 42,863	\$ 38,387	\$ 27,784	\$ 22,660
Interest	12,348	11,888	14,499	15,985
Differences between expected and actual experience	(38,952)	18,429	(48,165)	(21,171)
Changes of assumptions	(225,947)	21,159	79,500	82,525
Benefit payments, including refunds of participant contributions	(13,591)	(17,274)	(6,274)	(6,101)
Net change in total OPEB liability	(223,279)	72,589	67,344	93,898
Total OPEB liability - beginning	\$ 656,424	\$ 583,835	\$ 516,491	\$ 422,593
Total OPEB liability - ending	\$ 433,145	\$ 656,424	\$ 583,835	\$ 516,491
 Covered employee payroll	 \$ 10,454,481	 \$ 9,596,703	 \$ 8,962,539	 \$ 8,715,264
City's total OPEB liability as a percentage of covered employee payroll	 4.14%	 6.84%	 6.51%	 5.93%

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.

<u>12/31/2018</u>	<u>12/31/2017</u> ¹
\$ 24,316	\$ 19,565
14,756	14,401
(17,300)	-
(29,995)	33,502
(5,674)	(4,348)
<u>(13,897)</u>	<u>63,120</u>
<u>\$ 436,490</u>	<u>\$ 373,370</u>
<u>\$ 422,593</u>	<u>\$ 436,490</u> ²
\$ 8,105,224	\$ 7,246,423
5.21%	6.02%

City of Taylor, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS RETIREE HEALTHCARE

Year Ended:

	<u>9/30/2023</u>	<u>9/30/2022</u>	<u>9/30/2021</u>	<u>9/30/2020</u>
Total OPEB liability				
Service cost	\$ 45,192	\$ 67,723	\$ 67,723	\$ 44,401
Interest	36,264	21,094	20,010	28,470
Differences between expected and actual experience	-	(47,941)	-	46,574
Changes of assumptions	-	(153,989)	-	77,880
Benefit payments, including refunds of participant contributions	(39,752)	(43,477)	(35,616)	(29,465)
Net change in total OPEB liability	<u>41,704</u>	<u>(156,590)</u>	<u>52,117</u>	<u>167,860</u>
Total OPEB liability - beginning	<u>734,938</u>	<u>\$ 891,528</u>	<u>\$ 839,411</u>	<u>\$ 671,551</u>
Total OPEB liability - ending (a)	<u>776,642</u>	<u>\$ 734,938</u>	<u>\$ 891,528</u>	<u>\$ 839,411</u>
 Covered employee payroll	 \$ 10,454,481	 \$ 9,225,768	 \$ 7,633,382	 \$ 7,206,702
City's total OPEB liability as a percentage of covered employee payroll	 7.43%	 7.97%	 11.68%	 11.65%

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.

<u>9/30/2019</u>	<u>9/30/2018</u> ¹
\$ 44,401	\$ 42,669
25,128	25,079
-	-
-	-
(33,771)	(13,977)
<u>35,758</u>	<u>53,771</u>
\$ 635,793	\$ 582,022
<u>\$ 671,551</u>	<u>\$ 635,793</u> ²
\$ 6,466,936	\$ 6,466,936
10.38%	9.83%

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***COMBINING AND INDIVIDUAL FUND FINANCIAL
STATEMENTS AND SCHEDULES***

City of Taylor, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2023

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
<u>Assets</u>					
Cash and cash equivalents	\$ 168,775	\$ 4,252	\$ 107,762	\$ 60,253	\$ 105,411
Investments	-	-	-	186,000	-
Accounts receivable, net	24,598	-	-	-	-
Total Assets	\$ 193,373	\$ 4,252	\$ 107,762	\$ 246,253	\$ 105,411
<u>Liabilities</u>					
Accounts payable	\$ 62,798	\$ -	\$ 46,216	\$ -	\$ -
Due to other funds	-	-	-	111,849	-
Total Liabilities	62,798	-	46,216	111,849	-
<u>Fund Balances</u>					
Nonspendable	-	-	-	-	-
Restricted	130,575	4,252	61,546	134,404	105,411
Committed	-	-	-	-	-
Total Fund Balances	130,575	4,252	61,546	134,404	105,411
Total Liabilities and Fund Balances	\$ 193,373	\$ 4,252	\$ 107,762	\$ 246,253	\$ 105,411

<u>Drainage</u>	<u>Total Nonmajor Special Revenue</u>	<u>Transportation User Fee</u>	<u>Cemetery Permanent Fund</u>	<u>Total Nonmajor Governmental</u>
\$ 411,206	\$ 857,659	\$ 1,568,189	\$ 24,252	\$ 2,450,100
-	186,000	-	760,000	946,000
59,483	84,081	111,395	-	195,476
<u>\$ 470,689</u>	<u>\$ 1,127,740</u>	<u>\$ 1,679,584</u>	<u>\$ 784,252</u>	<u>\$ 3,591,576</u>
\$ 24,144	\$ 133,158	\$ 3,633	\$ -	\$ 136,791
-	111,849	-	50,683	162,532
<u>24,144</u>	<u>245,007</u>	<u>3,633</u>	<u>50,683</u>	<u>299,323</u>
-	-	-	733,569	733,569
-	436,188	-	-	436,188
446,545	446,545	1,675,951	-	2,122,496
<u>446,545</u>	<u>882,733</u>	<u>1,675,951</u>	<u>733,569</u>	<u>3,292,253</u>
<u>\$ 470,689</u>	<u>\$ 1,127,740</u>	<u>\$ 1,679,584</u>	<u>\$ 784,252</u>	<u>\$ 3,591,576</u>

City of Taylor, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended September 30, 2023

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
<u>Revenues</u>					
Hotel occupancy tax	\$ 333,973	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-
Fines and fees	-	-	-	-	10,984
Intergovernmental	-	-	30,000	-	-
Other revenue	-	-	43,415	-	-
Investment income	-	-	-	2,630	-
Total Revenues	333,973	-	73,415	2,630	10,984
<u>Expenditures</u>					
General government	287,620	-	154,705	-	4,538
Public works	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	287,620	-	154,705	-	4,538
Revenues Over (Under)					
Expenditures	46,353	-	(81,290)	2,630	6,446
<u>Other Financing Sources</u>					
<u>(Uses)</u>					
Transfers in	-	-	56,290	-	-
Transfers (out)	(5,000)	-	-	-	-
Total Other Financing					
Sources (Uses)	(5,000)	-	56,290	-	-
Net Change in Fund					
Balances	41,353	-	(25,000)	2,630	6,446
Beginning fund balances	89,222	4,252	86,546	131,774	98,965
Ending Fund Balances	\$ 130,575	\$ 4,252	\$ 61,546	\$ 134,404	\$ 105,411

<u>Drainage</u>	<u>Total Nonmajor Special Revenue</u>	<u>Transportation User Fee</u>	<u>Cemetery Permanent Fund</u>	<u>Total Nonmajor Governmental</u>
\$ -	\$ 333,973	\$ -	\$ -	\$ 333,973
601,953	601,953	861,252	10,500	1,473,705
-	10,984	-	-	10,984
-	30,000	33,650	-	63,650
-	43,415	-	-	43,415
-	2,630	-	2,560	5,190
<u>601,953</u>	<u>1,022,955</u>	<u>894,902</u>	<u>13,060</u>	<u>1,930,917</u>
236,251	683,114	-	-	683,114
-	-	631,418	-	631,418
116,942	116,942	-	-	116,942
<u>353,193</u>	<u>800,056</u>	<u>631,418</u>	<u>-</u>	<u>1,431,474</u>
248,760	222,899	263,484	13,060	499,443
-	56,290	-	-	56,290
<u>(100,000)</u>	<u>(105,000)</u>	<u>(100,000)</u>	<u>(2,545)</u>	<u>(207,545)</u>
<u>(100,000)</u>	<u>(48,710)</u>	<u>(100,000)</u>	<u>(2,545)</u>	<u>(151,255)</u>
148,760	174,189	163,484	10,515	348,188
297,785	708,544	1,512,467	723,054	2,944,065
<u>\$ 446,545</u>	<u>\$ 882,733</u>	<u>\$ 1,675,951</u>	<u>\$ 733,569</u>	<u>\$ 3,292,253</u>

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City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL I&S FOR CO BONDS

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Property taxes	\$ 3,867,361	\$ 3,791,499	\$ 3,958,547	\$ 167,048
Investment income	3,500	87,066	87,066	-
Intergovernmental	341,700	341,700	341,700	-
Total Revenues	4,212,561	4,220,265	4,387,313	167,048
<u>Expenditures</u>				
Debt service:				
Principal retirement	2,580,000	2,580,000	2,375,000	205,000
Interest and fiscal charges	1,633,061	1,389,138	1,589,988	(200,850)
Total Expenditures	4,213,061	3,969,138	3,964,988	4,150
Excess of Revenues Over (Under) Expenditures	(500)	251,127	422,325	171,198
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	-	(240,750)	(244,900)	(4,150)
Total Other Financing Sources (Uses)	-	(240,750)	(244,900)	(4,150)
Net Change in Fund Balance	\$ (500)	\$ 10,377	177,425	\$ 167,048
Beginning fund balance			1,132,769	
Ending Fund Balance			\$ 1,310,194	

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Hotel occupancy tax	\$ 245,000	\$ 333,895	\$ 333,973	\$ 78
Total Revenues	<u>245,000</u>	<u>333,895</u>	<u>333,973</u>	<u>78</u>
<u>Expenditures</u>				
General government	238,250	292,191	287,620	4,571
Total Expenditures	<u>238,250</u>	<u>292,191</u>	<u>287,620</u>	<u>4,571</u>
Excess of Revenues Over (Under) Expenditures	<u>6,750</u>	<u>41,704</u>	<u>46,353</u>	<u>4,649</u>
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(5,000)	(5,000)	(5,000)	-
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,750</u>	<u>\$ 36,704</u>	<u>41,353</u>	<u>\$ 4,649</u>
Beginning fund balance			89,222	
Ending Fund Balance			<u>\$ 130,575</u>	

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 MAIN STREET REVENUE

For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 30,000	-
Other revenue	107,225	80,105	43,415	\$ (36,690)
Total Revenues	<u>137,225</u>	<u>110,105</u>	<u>73,415</u>	<u>(36,690)</u>
<u>Expenditures</u>				
General government	156,825	131,672	154,705	(23,033)
Total Expenditures	<u>156,825</u>	<u>131,672</u>	<u>154,705</u>	<u>(23,033) *</u>
Excess of Revenues Over (Under) Expenditures	<u>(19,600)</u>	<u>(21,567)</u>	<u>(81,290)</u>	<u>(59,723)</u>
<u>Other Financing Sources (Uses)</u>				
Transfers in	19,600	19,600	56,290	36,690
Total Other Financing Sources (Uses)	<u>19,600</u>	<u>19,600</u>	<u>56,290</u>	<u>36,690</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (1,967)</u>	<u>(25,000)</u>	<u>\$ (23,033)</u>
Beginning fund balance			86,546	
Ending Fund Balance			<u>\$ 61,546</u>	

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 MUNICIPAL COURT SECURITY AND TECHNOLOGY For the Year Ended September 30, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Charges for services	\$ 12,550	\$ 10,984	\$ 10,984	\$ -
Total Revenues	<u>12,550</u>	<u>10,984</u>	<u>10,984</u>	<u>-</u>
<u>Expenditures</u>				
General government	9,642	4,538	4,538	-
Total Expenditures	<u>9,642</u>	<u>4,538</u>	<u>4,538</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 2,908</u>	<u>\$ 6,446</u>	6,446	<u>\$ -</u>
Beginning fund balance			98,965	
Ending Fund Balance			<u>\$ 105,411</u>	

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, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<u>Revenues</u>				
Charges for services	\$ 644,000	\$ 602,054	\$ 602,054	\$ -
Intergovernmental	200,000	237,323	237,323	-
Investment income	500	14,531	14,531	-
Total Revenues	<u>844,500</u>	<u>853,908</u>	<u>853,908</u>	<u>-</u>
<u>Expenditures</u>				
General government	656,382	422,139	422,139	-
Total Expenditures	<u>656,382</u>	<u>422,139</u>	<u>422,139</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 188,118</u>	<u>\$ 431,769</u>	431,769	<u>\$ -</u>
Beginning fund balance			268,507	
Ending Fund Balance			<u>\$ 700,276</u>	

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, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	\$ 523,500	\$ 596,718	\$ 601,953	\$ 5,235
Total Revenues	<u>523,500</u>	<u>596,718</u>	<u>601,953</u>	<u>5,235</u>
Expenditures				
General government	272,575	242,484	236,251	6,233
Capital outlay	145,000	117,534	116,942	592
Total Expenditures	<u>417,575</u>	<u>360,018</u>	<u>353,193</u>	<u>6,825</u>
Excess of Revenues Over (Under) Expenditures	<u>105,925</u>	<u>236,700</u>	<u>248,760</u>	<u>12,060</u>
Other Financing Sources (Uses)				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 5,925</u>	<u>\$ 136,700</u>	<u>148,760</u>	<u>\$ 12,060</u>
Beginning fund balance			297,785	
Ending Fund Balance			<u>\$ 446,545</u>	

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 TRANSPORTATION USER FEE For the Year Ended September 30, 2023

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Charges for services	\$ 849,800	\$ 856,684	\$ 861,252	\$ 4,568
Intergovernmental	-	33,650	33,650	-
Investment income	500	-	-	-
Total Revenues	850,300	890,334	894,902	4,568
<u>Expenditures</u>				
Public works	747,151	629,647	631,418	(1,771)
Total Expenditures	747,151	629,647	631,418	(1,771) *
Excess of Revenues Over (Under) Expenditures	103,149	260,687	263,484	2,797
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)	-
Net Change in Fund Balance	\$ 3,149	\$ 160,687	163,484	\$ 2,797
Beginning fund balance			1,512,467	
Ending Fund Balance			\$ 1,675,951	

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, 2023

	Original & Final Budget	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>				
Charges for services	\$ 8,500	\$ 10,500	\$ 10,500	\$ -
Investment income	5,500	2,560	2,560	-
Total Revenues	14,000	13,060	13,060	-
<u>Other Financing Sources (Uses)</u>				
Transfers (out)	(5,500)	(2,545)	(2,545)	-
Total Other Financing Sources (Uses)	(5,500)	(2,545)	(2,545)	-
Net Change in Fund Balance	\$ 8,500	\$ 10,515	10,515	\$ -
Beginning fund balance			723,054	
Ending Fund Balance			\$ 733,569	

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
CAPITAL IMPROVEMENTS
For the Year Ended September 30, 2023

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
<u>Revenues</u>			
Intergovernmental	\$ 700,834	\$ 1,716,158	\$ 1,015,324
Investment income	1,218,558	1,266,915	48,357
Total Revenues	1,919,392	2,983,073	1,063,681
<u>Expenditures</u>			
Bond issuance costs	-	1,061,564	(1,061,564)
Capital outlay	3,094,510	5,261,766	(2,167,256)
Total Expenditures	3,094,510	6,323,330	(3,228,820) *
Excess of Revenues Over (Under) Expenditures	(1,175,118)	(3,340,257)	(2,165,139)
<u>Other Financing Sources (Uses)</u>			
Transfers (out)	(105,372)	(1,688,857)	(1,583,485) *
Bond proceeds	52,155,000	57,245,000	5,090,000
Bond premium	1,801,634	1,801,634	-
Total Other Financing Sources (Uses)	53,851,262	57,357,777	3,506,515
Net Change in Fund Balance	\$ 52,676,144	54,017,520	\$ 1,341,376
Beginning fund balance		20,635,168	
Ending Fund Balance		\$ 74,652,688	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (C

* Expenditures exceeded appropriations at the legal level

City of Taylor, Texas
STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
September 30, 2023

	<u>Equipment Services</u>	<u>Equipment Replacement</u>	<u>Total</u>
<u>Assets</u>			
<u>Current Assets</u>			
Cash and cash equivalents	\$ 56,013	\$ 858,376	\$ 914,389
Total Current Assets	<u>56,013</u>	<u>858,376</u>	<u>914,389</u>
<u>Noncurrent Assets</u>			
Capital assets:			
Non-depreciable	-	103,165	103,165
Net depreciable capital assets	-	1,704,348	1,704,348
Total Noncurrent Assets	<u>-</u>	<u>1,807,513</u>	<u>1,807,513</u>
Total Assets	<u>56,013</u>	<u>2,665,889</u>	<u>2,721,902</u>
<u>Deferred Outflows of Resources</u>			
Pension outflows	57,119	-	57,119
OPEB outflows	214	-	214
Total Deferred Outflows of Resources	<u>57,333</u>	<u>-</u>	<u>57,333</u>
<u>Liabilities</u>			
<u>Current Liabilities</u>			
Accounts payable and accrued liabilities	34,537	19,774	54,311
Current maturities of			
long-term debt	-	444,716	444,716
Compensated absences, current	4,451	-	4,451
Total Current Liabilities	<u>38,988</u>	<u>464,490</u>	<u>503,478</u>
<u>Noncurrent Liabilities</u>			
Long-term debt	-	1,671,573	1,671,573
Compensated absences, noncurrent	494	-	494
OPEB liability	6,963	-	6,963
Net pension liability	111,361	-	111,361
Total Liabilities	<u>157,806</u>	<u>2,136,063</u>	<u>2,293,869</u>
<u>Deferred Inflows of Resources</u>			
OPEB inflows	2,608	-	2,608
Total Deferred Inflows of Resources	<u>2,608</u>	<u>-</u>	<u>2,608</u>
<u>Net Position</u>			
Net investment in capital assets	-	(79,161)	(79,161)
Unrestricted	(47,068)	608,987	561,919
Total Net Position	<u>\$ (47,068)</u>	<u>\$ 529,826</u>	<u>\$ 482,758</u>

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION INTERNAL SERVICE FUNDS

For the Year Ended September 30, 2023

	Equipment Services	Equipment Replacement	Total
<u>Operating Revenues</u>			
Charges for services	\$ 943,580	\$ 1,451,012	\$ 2,394,592
Other revenue	147	3,655	3,802
Total Operating Revenues	943,727	1,454,667	2,398,394
<u>Operating Expenses</u>			
Personnel services	197,326	-	197,326
Contractual services	704,968	13,986	718,954
Depreciation	-	1,040,252	1,040,252
Total Operating Expenses	902,294	1,054,238	1,956,532
Operating Income (Loss)	41,433	400,429	441,862
<u>Nonoperating Revenues (Expenses)</u>			
Investment income	-	10,155	10,155
Interest expense	-	(70,147)	(70,147)
Total Nonoperating Revenues (Expenses)	-	(59,992)	(59,992)
<u>Transfers</u>			
Transfers in	-	244,900	244,900
Total Transfers	-	244,900	244,900
Change in Net Position	41,433	585,337	626,770
Beginning net position	(88,501)	(55,511)	(144,012)
Ending Net Position	\$ (47,068)	\$ 529,826	\$ 482,758

City of Taylor, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (Page 1 of 2)
For the Year Ended September 30, 2023

	Equipment Services	Equipment Replacement	Total
<u>Cash Flows from Operating Activities</u>			
Receipts from customers	\$ 943,727	\$ 1,454,667	\$ 2,398,394
Payments to suppliers and contractors	(689,276)	(17,737)	(707,013)
Payments to employees for salaries and benefits	(198,438)	4,623	(193,815)
Net Cash Provided (Used) by Operating Activities	56,013	1,441,553	1,497,566
<u>Cash Flows from Noncapital Financing Activities</u>			
Transfer in	-	244,900	244,900
Net Cash Provided (Used) by Noncapital Financing Activities	-	244,900	244,900
<u>Cash Flows from Capital and Related Financing Activities</u>			
Purchases of capital assets	-	(777,332)	(777,332)
Principal paid on capital debt	-	(485,493)	(485,493)
Interest paid on capital debt	-	(74,536)	(74,536)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(1,337,361)	(1,337,361)
<u>Cash Flows from Investing Activities</u>			
Interest on investments	-	10,155	10,155
Net Cash Provided by Investing Activities	-	10,155	10,155
Net (Decrease) in Cash and Cash Equivalents	56,013	359,247	415,260
Beginning cash and cash equivalents	-	499,129	499,129
Ending Cash and Cash Equivalents	\$ 56,013	\$ 858,376	\$ 914,389

City of Taylor, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS (Page 2 of 2)
For the Year Ended September 30, 2023

	<u>Equipment Services</u>	<u>Equipment Replacement</u>	<u>Total</u>
<u>Reconciliation of Operating (Loss)</u>			
<u>to Net Cash Provided by Operating Activities</u>			
Operating Income (Loss)	\$ 41,433	\$ 400,429	\$ 441,862
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	-	1,040,252	1,040,252
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Deferred Outflows of Resources:			
Pension outflows	(40,142)	-	(40,142)
OPEB outflows	1,563	-	1,563
Increase (Decrease) in:			
Accounts payable	15,692	(3,751)	11,941
Due from other funds	(4,623)	4,623	-
Net pension liability	77,611	-	77,611
OPEB liability	(3,589)	-	(3,589)
Deferred Inflows of Resources:			
Pension inflows	(34,059)	-	(34,059)
OPEB inflows	2,127	-	2,127
Net Cash Provided (Used) by Operating Activities	<u><u>\$ 56,013</u></u>	<u><u>\$ 1,441,553</u></u>	<u><u>\$ 1,497,566</u></u>
<u>Schedule of Non-Cash Capital and Related Financing Activities</u>			
Lease issuance	\$ -	\$ 58,639	\$ 58,639

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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
Financial Trends	136
<i>These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.</i>	
Revenue Capacity	146
<i>These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.</i>	
Debt Capacity	152
<i>These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.</i>	
Demographic and Economic Information	159
<i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.</i>	
Operating Information	162
<i>These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.</i>	

City of Taylor, Texas
NET POSITION BY COMPONENT
Last Ten Fiscal Years (Unaudited)
(accrual basis of accounting)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities				
Net investment in capital assets	\$ 50,703,446	\$ 50,598,045	\$ 49,829,796	\$ 47,078,362
Restricted	5,633,617	6,845,822	5,609,894	3,514,866
Unrestricted (Deficit)	<u>11,602,479</u>	<u>5,513,599</u>	<u>30,318</u>	<u>378,302</u>
Total governmental activities net position	<u><u>\$ 67,939,542</u></u>	<u><u>\$ 62,957,466</u></u>	<u><u>\$ 55,470,008</u></u>	<u><u>\$ 50,971,530</u></u>
Business-type activities				
Net investment in capital assets	\$ 39,549,225	\$ 29,452,808	\$ 20,501,993	\$ 17,661,875
Restricted	6,513,184	12,233,931	-	-
Unrestricted (Deficit)	<u>10,826,952</u>	<u>9,093,843</u>	<u>5,923,180</u>	<u>6,900,236</u>
Total business-type activities net position	<u><u>\$ 56,889,361</u></u>	<u><u>\$ 50,780,582</u></u>	<u><u>\$ 26,425,173</u></u>	<u><u>\$ 24,562,111</u></u>
Primary government				
Net investment in capital assets	\$ 90,252,671	\$ 80,050,853	\$ 70,331,789	\$ 64,740,237
Restricted	12,146,801	19,079,753	5,609,894	3,514,866
Unrestricted	<u>22,429,431</u>	<u>14,607,442</u>	<u>5,953,498</u>	<u>7,278,538</u>
Total primary government net position	<u><u>\$ 124,828,903</u></u>	<u><u>\$ 113,738,048</u></u>	<u><u>\$ 81,895,181</u></u>	<u><u>\$ 75,533,641</u></u>

Source: City Audited Financials.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 44,951,472	\$ 45,342,543	\$ 42,810,269	\$ 41,563,836	\$ 41,623,407	\$ 41,768,181
3,241,616	3,580,816	2,627,354	3,248,859	2,787,325	2,676,573
<u>(438,125)</u>	<u>(1,490,350)</u>	<u>(812,248)</u>	<u>(1,790,067)</u>	<u>(1,155,715)</u>	<u>(1,311,590)</u>
<u><u>\$ 47,754,963</u></u>	<u><u>\$ 47,433,009</u></u>	<u><u>\$ 44,625,375</u></u>	<u><u>\$ 43,022,628</u></u>	<u><u>\$ 43,255,017</u></u>	<u><u>\$ 43,133,164</u></u>
\$ 16,703,213	\$ 16,205,762	\$ 13,463,393	\$ 13,597,654	\$ 13,247,923	\$ 12,540,010
-	-	-	-	-	-
<u>6,294,388</u>	<u>4,248,544</u>	<u>2,719,836</u>	<u>658,527</u>	<u>220,034</u>	<u>1,146,589</u>
<u><u>\$ 22,997,601</u></u>	<u><u>\$ 20,454,306</u></u>	<u><u>\$ 16,183,229</u></u>	<u><u>\$ 14,256,181</u></u>	<u><u>\$ 13,467,957</u></u>	<u><u>\$ 13,686,599</u></u>
\$ 61,654,685	\$ 61,548,305	\$ 56,273,662	\$ 55,161,490	\$ 54,871,330	\$ 54,308,191
3,241,616	3,580,816	2,627,354	3,248,859	2,787,325	2,676,573
<u>5,856,263</u>	<u>2,758,194</u>	<u>1,907,588</u>	<u>(1,131,540)</u>	<u>(935,681)</u>	<u>(165,001)</u>
<u><u>\$ 70,752,564</u></u>	<u><u>\$ 67,887,315</u></u>	<u><u>\$ 60,808,604</u></u>	<u><u>\$ 57,278,809</u></u>	<u><u>\$ 56,722,974</u></u>	<u><u>\$ 56,819,763</u></u>

City of Taylor, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2023	2022	2021	2020
Expenses				
Governmental activities:				
General government	\$ 12,783,759	\$ 5,318,826	\$ 5,580,982	\$ 4,261,634
Culture and recreation	1,828,400	1,416,522	1,747,219	1,395,692
Community services	5,935,803	3,650,230	1,694,206	1,831,618
Public safety	9,888,753	6,853,371	7,299,018	6,694,441
Public works	6,535,021	4,413,144	3,932,205	3,611,256
Interest on long-term debt	2,791,725	1,256,670	1,040,215	1,114,377
total governmental activities expenses	39,763,461	22,908,763	21,293,845	18,909,018
Business-type activities:				
Public utilities fund	8,642,116	8,355,013	6,832,860	6,431,671
Airport fund	593,898	669,811	494,656	450,818
Cemetery operating fund	295,823	243,933	231,953	156,441
Sanitation fund	1,650,275	1,597,481	1,478,975	1,429,656
Interest on long-term debt	1,172,937	861,921	873,547	974,782
total business-type activities expenses	12,355,049	11,728,159	9,911,991	9,443,368
Total primary government expenses	\$ 52,118,510	\$ 34,636,922	\$ 31,205,836	\$ 28,352,386
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 3,399,160	\$ 2,873,499	\$ 2,137,115	\$ 1,867,402
Public safety	162,559	186,683	177,717	203,814
Public works	601,953	529,511	511,844	499,559
Community services	-	-	-	-
Operating grants and contributions	1,414,135	801,854	873,523	608,967
Capital grants and contributions	1,434,311	3,221,103	3,101,919	1,865,681
Total governmental activities				
program revenues	7,012,118	7,612,650	6,802,118	5,045,423
Business-type activities:				
Charges for services:				
Public utilities fund	14,001,188	12,653,974	10,749,796	10,279,494
Airport fund	484,614	611,153	444,814	395,988
Cemetery fund	305,721	249,062	308,766	220,123
Sanitation fund	2,059,924	1,824,157	1,708,962	1,650,438
Capital grants and contributions	432,552	22,351,425	181,985	-
Total business-type activities				
program revenues	17,283,999	37,689,771	13,394,323	12,546,043
Total primary government program				
revenues	\$ 24,296,117	\$ 45,302,421	\$ 20,196,441	\$ 17,591,466

2019	2018	2017	2016	2015	2014
\$ 5,012,235	\$ 3,365,998	\$ 3,903,456	\$ 3,647,370	\$ 4,860,808	\$ 4,862,420
1,359,674	1,252,029	1,266,740	1,132,102	1,098,786	1,109,876
1,371,973	833,796	854,916	866,779	628,159	661,224
6,924,255	6,404,119	5,987,519	5,292,525	5,233,324	5,135,384
3,915,394	3,230,070	3,012,792	2,767,401	2,839,114	2,919,795
1,013,513	983,114	931,650	946,971	911,760	970,486
19,597,044	16,069,126	15,957,073	14,653,148	15,571,951	15,659,185
5,918,157	5,418,007	5,036,902	5,287,437	5,167,958	4,865,365
405,680	369,772	380,583	386,176	407,521	473,911
175,801	160,970	172,778	178,182	146,682	163,769
1,427,419	1,403,324	1,378,240	1,362,258	-	-
882,959	891,073	932,864	861,912	1,067,397	1,107,014
8,810,016	8,243,146	7,901,367	8,075,965	6,789,558	6,610,059
\$ 28,407,060	\$ 24,312,272	\$ 23,858,440	\$ 22,729,113	\$ 22,361,509	\$ 22,269,244
\$ 1,589,404	\$ 1,348,310	\$ 1,433,520	\$ 795,794	\$ 1,732,647	\$ 1,740,528
335,026	373,280	279,426	248,042	266,967	319,668
491,082	486,165	332,653	326,121	299,593	330,203
-	-	-	-	-	-
527,698	204,610	126,478	498,965	141,889	129,182
1,238,407	1,319,107	2,166,109	353,415	470,172	142,440
4,181,617	3,731,472	4,338,186	2,222,337	2,911,268	2,662,021
10,118,130	9,756,417	9,081,323	7,804,655	6,300,263	6,875,146
419,847	413,634	364,728	426,245	450,606	484,048
197,994	158,910	86,733	145,705	117,340	135,458
1,632,265	1,608,016	1,642,591	1,638,338	-	-
156,197	2,263,131	-	24,580	530,695	79,326
12,524,433	14,200,108	11,175,375	10,039,523	7,398,904	7,573,978
\$ 16,706,050	\$ 17,931,580	\$ 15,513,561	\$ 12,261,860	\$ 10,310,172	\$ 10,235,999

City of Taylor, Texas
CHANGES IN NET POSITION (Continued)
Last Ten Fiscal Years (Unaudited)
(accrual basis of accounting)

	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
Net (Expenses) Revenue				
Governmental activities	\$ (32,751,343)	\$ (15,296,113)	\$ (14,491,727)	\$ (13,863,595)
Business-type activities	4,928,950	25,961,612	3,482,332	3,102,675
Total primary government net expense	<u>\$ (27,822,393)</u>	<u>\$ 10,665,499</u>	<u>\$ (11,009,395)</u>	<u>\$ (10,760,920)</u>
General Revenues and Other				
Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 12,651,196	\$ 11,059,357	\$ 10,250,945	\$ 9,918,365
Sales taxes	18,640,704	6,433,466	4,312,637	3,795,264
Franchise taxes	1,284,366	1,238,812	1,033,733	989,105
Investment earnings	2,363,285	234,574	20,767	318,116
Other revenues	2,819,532	1,904,649	1,593,623	306,007
Transfers	(25,664)	1,912,713	1,778,500	1,753,305
Total governmental activities	<u>37,733,419</u>	<u>22,783,571</u>	<u>18,990,205</u>	<u>17,080,162</u>
Business-type activities:				
Investment earnings	1,031,741	187,444	4,010	93,775
Miscellaneous	122,424	119,066	155,220	121,365
Transfers	25,664	(1,912,713)	(1,778,500)	(1,753,305)
Total business-type activities	<u>1,179,829</u>	<u>(1,606,203)</u>	<u>(1,619,270)</u>	<u>(1,538,165)</u>
Total primary government	<u>\$ 38,913,248</u>	<u>\$ 21,177,368</u>	<u>\$ 17,370,935</u>	<u>\$ 15,541,997</u>
Change in Net Position				
Governmental activities	\$ 4,982,076	\$ 7,487,458	\$ 4,498,478	\$ 3,216,567
Business-type activities	6,108,779	24,355,409	1,863,062	1,564,510
Total primary government	<u>\$ 11,090,855</u>	<u>\$ 31,842,867</u>	<u>\$ 6,361,540</u>	<u>\$ 4,781,077</u>

Source: City Audited Financials.

2019	2018	2017	2016	2015	2014
\$ (15,415,427)	\$ (12,337,654)	\$ (11,618,887)	\$ (12,430,811)	\$ (12,660,683)	\$ (12,997,164)
3,714,417	5,956,962	3,274,008	1,963,558	609,346	963,919
<u>\$ (11,701,010)</u>	<u>\$ (6,380,692)</u>	<u>\$ (8,344,879)</u>	<u>\$ (10,467,253)</u>	<u>\$ (12,051,337)</u>	<u>\$ (12,033,245)</u>
\$ 8,885,991	\$ 8,270,706	\$ 7,655,907	\$ 7,247,922	\$ 6,858,118	\$ 6,420,308
3,438,534	3,244,108	2,989,454	2,962,203	2,952,740	2,744,362
958,665	1,001,000	938,187	939,301	1,087,771	1,103,835
518,264	259,866	110,551	38,666	19,475	31,020
476,896	495,695	603,343	251,452	626,032	212,420
1,437,725	1,873,913	1,493,201	1,416,323	1,251,871	1,244,003
<u>15,716,075</u>	<u>15,145,288</u>	<u>13,790,643</u>	<u>12,855,867</u>	<u>12,796,007</u>	<u>11,755,948</u>
128,330	48,199	24,796	2,825	465	412
138,273	139,829	174,389	208,164	423,418	161,510
(1,437,725)	(1,873,913)	(1,493,201)	(1,386,323)	(1,251,871)	(1,244,003)
<u>(1,171,122)</u>	<u>(1,685,885)</u>	<u>(1,294,016)</u>	<u>(1,175,334)</u>	<u>(827,988)</u>	<u>(1,082,081)</u>
<u>\$ 14,544,953</u>	<u>\$ 13,459,403</u>	<u>\$ 12,496,627</u>	<u>\$ 11,680,533</u>	<u>\$ 11,968,019</u>	<u>\$ 10,673,867</u>
\$ 300,648	\$ 2,807,634	\$ 2,171,756	\$ 425,056	\$ 135,324	\$ (1,241,216)
2,543,295	4,271,077	1,979,992	788,224	(218,642)	(118,162)
<u>\$ 2,843,943</u>	<u>\$ 7,078,711</u>	<u>\$ 4,151,748</u>	<u>\$ 1,213,280</u>	<u>\$ (83,318)</u>	<u>\$ (1,359,378)</u>

City of Taylor, Texas

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)
(modified accrual basis of accounting)

	2023	2022	2021	2020
General Fund				
Restricted	\$ 1,438,488	\$ 2,425,608	\$ 1,429,986	\$ 1,668,247
Committed	-	-	399,300	379,300
Assigned	-	-	-	-
Unassigned	16,196,409	8,543,460	6,473,119	5,173,649
Total general fund	<u>\$ 17,634,897</u>	<u>\$ 10,969,068</u>	<u>\$ 8,302,405</u>	<u>\$ 7,221,196</u>
All Other Governmental Funds				
Non-spendable	\$ 733,569	\$ 723,054	\$ 713,268	\$ 697,390
Restricted	76,399,070	22,178,696	6,251,959	6,622,430
Committed	2,122,496	1,810,252	1,668,731	4,444,149
Total all other governmental funds	<u>\$ 79,255,135</u>	<u>\$ 24,712,002</u>	<u>\$ 8,633,958</u>	<u>\$ 11,763,969</u>

Source: City Audited Financials.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 1,557,807	\$ 1,955,258	\$ 1,133,876	\$ 1,223,913	\$ 865,526	\$ 778,132
460,085	10,785	10,785	10,785	10,785	10,785
-	-	-	-	-	-
3,956,675	3,481,297	3,427,943	3,285,095	3,216,861	3,290,862
<u>\$ 5,974,567</u>	<u>\$ 5,447,340</u>	<u>\$ 4,572,604</u>	<u>\$ 4,519,793</u>	<u>\$ 4,093,172</u>	<u>\$ 4,079,779</u>
\$ 688,074	\$ 679,385	\$ 670,852	\$ 703,783	\$ 697,882	\$ 701,766
7,236,120	4,973,144	3,944,577	4,422,813	5,058,875	7,244,749
5,363,476	884,560	1,388,667	697,454	450,768	462,996
<u>\$ 13,287,670</u>	<u>\$ 6,537,089</u>	<u>\$ 6,004,096</u>	<u>\$ 5,824,050</u>	<u>\$ 6,207,525</u>	<u>\$ 8,409,511</u>

City of Taylor, Texas

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2023	2022	2021	2020
Revenues				
Taxes	\$ 32,538,931	\$ 18,755,067	\$ 15,569,103	\$ 14,674,092
Licenses, permits, and fees	1,699,205	1,340,385	922,614	840,831
Charges for services	2,301,908	2,062,625	1,726,345	1,526,130
Fines and forfeitures	162,559	186,683	177,717	203,814
Intergovernmental	3,249,761	3,522,957	3,793,457	1,585,353
Investment earnings	2,353,130	233,156	20,631	309,315
Other revenues	2,815,730	1,899,361	1,568,392	317,886
Total Revenues	45,121,224	28,000,234	23,778,259	19,457,421
Expenditures				
Current:				
General government	11,590,518	4,600,751	4,476,878	3,860,922
Culture and recreation	1,865,071	1,937,243	1,755,704	1,579,745
Community development	5,068,328	2,965,621	1,315,181	1,190,988
Public safety	9,392,230	7,728,914	7,474,861	6,686,089
Public works	4,596,439	2,784,307	2,482,449	2,155,670
Debt Service:				
Principal retirement	2,451,784	2,550,000	2,115,000	1,845,000
Interest and fiscal changes	1,604,620	924,903	991,187	1,146,154
Bond issuance costs	1,061,564	300,475	91,158	-
Capital outlay:	5,378,708	5,834,562	6,747,701	2,787,805
Unrealized loss on investments	-	-	-	-
Total Expenditures	43,009,262	29,626,776	27,450,119	21,252,373
Excess of Revenues Over (Under)				
Expenditures	2,111,962	(1,626,542)	(3,671,860)	(1,794,952)
Other financing sources (uses)				
Transfers in	2,161,146	2,503,873	5,230,567	3,563,626
Transfers (out)	(2,431,710)	(843,824)	(3,698,667)	(2,057,621)
Debt issuance	57,245,000	17,660,000	-	-
Premium on debt issuance	1,801,634	1,051,200	222,178	-
Refunding debt issuance	-	-	3,660,000	-
Payments to escrow agent	-	-	(3,791,020)	-
Lease issuance	320,930	-	-	-
Total Other Financing Sources (Uses)	59,097,000	20,371,249	1,623,058	1,506,005
Net Change in Fund Balances	\$ 61,208,962	\$ 18,744,707	\$ (2,048,802)	\$ (288,947)
Debt service as percentage of noncapital expenditures	10.5%	14.8%	15.3%	16.6%

Source: City Audited Financials.

2019	2018	2017	2016	2015	2014
\$ 13,283,190	\$ 12,484,783	\$ 11,583,548	\$ 11,297,631	\$ 10,880,953	\$ 10,246,691
492,187	280,039	331,723	282,906	214,560	134,322
1,588,299	1,554,436	1,434,450	839,009	1,817,680	1,936,409
335,026	373,280	279,426	248,042	266,967	319,668
1,766,105	1,523,717	2,292,587	673,865	612,061	271,622
476,346	253,842	110,548	40,324	19,256	31,020
299,600	798,161	227,976	505,598	601,386	174,181
18,240,753	17,268,258	16,260,258	13,887,375	14,412,863	13,113,913
3,605,447	3,106,456	3,620,828	3,031,068	4,132,938	4,193,947
1,485,635	1,308,251	1,255,298	1,141,441	1,099,300	1,107,678
1,097,759	829,836	828,646	841,276	632,021	660,441
7,004,920	6,333,181	5,705,113	5,134,332	5,174,338	4,915,960
2,629,260	1,494,728	1,304,925	1,153,524	1,252,245	1,316,652
1,655,000	1,455,000	1,290,000	1,494,972	1,271,180	1,207,384
761,379	689,374	725,728	692,008	861,304	919,438
120,931	112,216	34,807	95,074	-	-
2,840,031	5,538,230	4,348,143	794,863	3,253,720	775,494
-	557	35,019	-	-	-
21,200,362	20,867,829	19,148,507	14,378,558	17,677,046	15,096,994
(2,959,609)	(3,599,571)	(2,888,249)	(491,183)	(3,264,183)	(1,983,081)
1,964,603	3,576,414	2,441,818	2,029,948	1,822,939	1,633,050
(729,574)	(2,098,750)	(987,462)	(1,054,459)	(747,349)	(565,430)
8,165,000	4,825,000	1,620,000	5,845,000	-	-
816,082	249,402	46,750	544,267	-	-
-	-	-	-	-	-
-	(1,544,766)	-	(6,152,746)	-	-
-	-	-	-	-	-
10,216,111	5,007,300	3,121,106	1,212,010	1,075,590	1,067,620
\$ 7,256,502	\$ 1,407,729	\$ 232,857	\$ 720,827	\$ (2,188,593)	\$ (915,461)
13.2%	14.1%	13.6%	16.1%	14.6%	14.7%

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			Personal Property	Less Exemptions Real Property
	Residential Assessed Value	Commercial Assessed Value	Agriculture	Personal	
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
2020	814,077	340,511	66,323	161,119	60,414
2021	948,520	382,170	96,247	179,810	71,891
2022	987,380	283,838	97,900	178,767	74,450
2023	1,339,526	322,203	286,167	191,020	112,038

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
\$ 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%
1,321,616	0.80922	1,321,616	100.0%
1,534,856	0.80922	1,534,856	100.0%
1,473,435	0.76512	1,473,435	100.0%
2,026,878	0.64895	2,026,878	100.0%

City of Taylor, Texas
DIRECT AND OVERLAPPING PROPERTY TAX RATES
Last Ten Fiscal Years (Unaudited)

Fiscal Year	CITY OF TAYLOR			WILLIAMSON COUNTY			
	Operating	Debt Service	Total Rate	Operating	Debt Service	RD/FM Operating	Total Rate
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
2020	0.61155	0.19766	0.80922	0.25153	0.16719	0.04000	0.45872
2021	0.61376	0.19546	0.80922	0.25153	0.16719	0.04000	0.45872
2022	0.56964	0.19548	0.76512	0.23585	0.16500	0.04000	0.44085
2023	0.45338	0.19557	0.64895	0.20422	0.14458	0.03749	0.38629

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
\$ 1.17000	\$ 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
1.06830	0.40000	1.46830	2.73623
1.03080	0.37250	1.40330	2.67123
0.96030	0.37250	1.33280	2.53877
0.94290	0.34250	1.28540	2.32064

City of Taylor, Texas
PRINCIPAL PROPERTY TAX PAYERS
Current and Nine Years Ago (Unaudited)

Taxpayer	2023			2014		
	Assessed Valuation	Rank	Percentage of Total City Assessed Valuation	Assessed Valuation	Rank	Percentage of Total City Assessed Valuation
Samsung Austin Semiconductor LLC	\$ 113,077,980	1	8.71%	\$ -	-	-
Yates Construction	\$ 63,192,881	2	4.87%	-	-	-
Electric Reliability Council of Texas, Inc	\$44,200,000	3	3.41%	-	-	-
RCR Taylor Rail LP	29,400,305	4	2.27%	-	-	-
Oncor Electric Delivery Company	21,632,565	5	1.67%	-	-	-
Corecivic	21,307,779	6	1.64%	-	-	-
Buckner Heavylift Cranes LLC	14,638,437	7	1.13%	-	-	-
Texas Cotton Growers Coop Assoc	14,617,603	8	1.13%	-	-	-
Durcon Laboratory Tops Inc	13,624,429	9	1.05%	-	-	-
Taylor CPB Proprty LLC	13,596,759	10	1.05%	-	-	-
Electric Reliability Council of TX	-	-	-	\$ 28,882,886	1	3.69%
ERCOT	-	-	-	21,863,896	2	2.80%
CCA Properties of Texas	-	-	-	13,100,000	3	1.68%
HEB Grocery Company	-	-	-	10,776,801	4	1.38%
Walmart Real Estate Business Trust	-	-	-	10,706,409	5	1.37%
Oncor Electric Delivery Company	-	-	-	9,396,793	6	1.20%
Union Pacific RR Co.	-	-	-	7,063,313	7	0.90%
Durcon Laboratory Tops Inc	-	-	-	6,810,591	8	0.87%
Clark Travel Charter Bus Service	-	-	-	5,808,178	9	0.74%
Walmart Stores East Inc	-	-	-	5,361,667	10	0.69%
Total	\$ 349,288,738			\$ 119,770,534		

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
2014	\$ 6,352,505	\$ 6,292,672	99.1%	\$ 54,728	\$ 6,347,400	99.9%
2015	6,797,312	6,723,090	98.9%	68,210	6,791,300	99.9%
2016	7,318,681	7,245,999	99.0%	65,139	7,311,138	99.9%
2017	7,754,442	7,678,073	99.0%	67,628	7,745,701	99.9%
2018	8,377,844	8,274,955	98.8%	90,247	8,365,202	99.8%
2019	8,978,568	8,881,948	98.9%	79,901	8,961,849	99.8%
2020	9,988,936	9,894,518	99.1%	69,557	9,964,075	99.8%
2021	10,453,052	10,342,047	98.9%	67,782	10,409,828	99.6%
2022	11,298,250	11,184,793	99.0%	60,026	11,244,819	99.5%
2023	13,165,841	13,018,618	98.9%	-	13,018,618	98.9%

Source: Williamson County Appraisal District Reports.

City of Taylor, Texas
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years (Unaudited)

Fiscal Year	Governmental Activities						
	General Obligation Bonds	Certificates of Obligation	Premiums/ Discounts	Contractual Obligation	Limited Tax Note	Lease/ SBITA	Note Payable
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
2020	8,705,000	21,275,000	1,476,711	-	-	1,078,203	210,440
2021	9,275,000	18,265,000	1,446,051	-	-	223,175	1,324,478
2022	7,585,000	29,545,000	2,306,044	-	5,325,000	227,980	1,036,909
2023	6,280,000	85,610,000	3,894,451	-	5,230,000	471,347	815,834

Details regarding the City's outstanding debt can be found in the notes to financial statements.

Notes:

Business-type Activities			Total Primary Government	Percentage of Personal Income	Per Capita
Combination Tax & Revenue Bonds	General Obligation Bonds	Premiums/ Discounts			
\$ 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
16,560,000	8,410,000	1,166,509	58,881,863	12.99%	3,387
15,265,000	7,900,000	1,059,941	54,758,645	12.91%	3,366
24,495,000	7,385,000	1,836,936	79,742,869	13.71%	4,698
22,850,000	6,870,000	1,696,108	133,717,740	25.30%	8,278

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 Value¹ of Property	Per Capita²
2013	\$ 14,710,158	\$ 458,021	\$ 236,346	\$ 14,931,833	1.82%	934
2014	12,971,482	412,207	225,505	13,158,184	1.52%	798
2015	11,237,806	366,392	185,697	11,418,502	1.22%	732
2016	22,630,782	1,752,228	276,695	24,106,315	2.38%	1,462
2017	18,890,000	1,609,052	387,965	20,111,087	1.79%	1,136
2018	20,425,000	1,808,742	573,932	21,659,810	1.82%	1,275
2019	18,785,000	1,653,335	645,602	19,792,733	1.53%	1,153
2020	17,115,000	1,435,049	719,638	17,830,411	1.35%	1,026
2021	17,175,000	1,503,315	811,158	17,867,157	1.16%	1,098
2022	14,970,000	1,503,315	922,185	15,551,130	1.06%	916
2023	13,150,000	1,326,638	932,562	13,544,076	0.67%	838

¹See the Schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

²Population 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, 2023 (Unaudited)

	Debt Outstanding	Estimated Percentage Applicable¹	Estimated Share of Overlapping Debt
Governmental Unit			
Debt repaid with property taxes:			
Williamson County	\$ 1,122,900,000	1.65%	\$ 18,527,850
Taylor ISD	\$ 131,004,916	81.95%	107,358,529
Subtotal, overlapping debt			<u>125,886,379</u>
 City of Taylor	 \$ 102,301,632	 100%	 <u>102,301,632</u>
 Total direct and overlapping debt			 <u><u>\$ 228,188,011</u></u>

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.

Source: Data from Texas Municipal Advisory Council

City of Taylor, Texas

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years (Unaudited)

(amounts expressed in thousands)

	2023	2022	2021	2020
Debt limit	\$ 534,729	\$ 386,971	\$ 401,687	\$ 345,508
Total net debt applicable to limit	132,785	78,821	53,947	58,162
Legal debt margin	<u>\$ 401,944</u>	<u>\$ 308,151</u>	<u>\$ 347,739</u>	<u>\$ 287,345</u>

Legal Debt Margin Calculation for Fiscal Year 2023

Assessed value	\$ 2,026,878
Add back: exempt real property	112,038
Total assessed value	<u>2,138,916</u>
Debt limit (10% of total assessed value)	534,729
Debt applicable to limit:	
Total Debt	133,718
Less: Amount set aside for repayment of general obligation debt	(933)
Total net debt applicable to limit	<u>132,785</u>
Legal debt margin	<u>\$ 401,944</u>

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.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 337,849	\$ 309,053	\$ 290,341	\$ 262,110	\$ 242,218
<u>62,523</u>	<u>30,850</u>	<u>29,915</u>	<u>25,164</u>	<u>37,137</u>
<u><u>\$ 275,326</u></u>	<u><u>\$ 278,203</u></u>	<u><u>\$ 260,426</u></u>	<u><u>\$ 236,946</u></u>	<u><u>\$ 205,082</u></u>

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City of Taylor, Texas
PLEDGED-REVENUE COVERAGE
Last Ten Fiscal Years (Unaudited)

Fiscal Year	Water Revenue Bonds						
	Utility	Less:	Net				Coverage
	Service	Operating	Available	Debt Service			
	Charges	Expenses	Revenue	Principal	Interest		
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%	
2020	10,279,494	5,209,488	5,070,006	-	-	100.0%	
2021	10,749,796	5,562,854	5,186,942	-	-	100.0%	
2022	12,653,974	6,747,442	5,906,532	-	-	100.0%	
2023	14,001,188	7,212,455	6,788,733	-	-	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
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%
2020	17,383	453,210	26,072	3,399	5.9%
2021	16,267	424,113	26,072	2,973	4.7%
2022	16,975	581,479	34,255	3,061	2.8%
2023	16,154	528,543	32,719	3,200	3.3%

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

City of Taylor, Texas
PRINCIPAL EMPLOYERS
Current and Nine Years Ago (Unaudited)

Employer	2023		2014	
	No. Employees *	Rank	No. Employees **	Rank
Electric Reliability Council of Texas (ERCOT)	600+	1	-	
Taylor ISD	500+	2	-	
Durcon, Inc	400+	3	-	
E.R. Carpenter Co	200+	4	-	
Baylor, Scott & White	180+	5	-	
Corrections Corp. of America (T. Don Hutto)	160+	6	-	
HEB Grocery Company, LP	160+	7	-	
City of Taylor	150+	8	-	
Wal-Mart	125+	9	-	
Floydco, Inc	120+	10	-	
ERCOT	-		500+	1
Taylor ISD	-		500+	2
Durcon Laboratory Tops	-		200-500	3
Corrections Corp of America	-		200-500	4
Scott & White	-		100-200	5
H.E.B.	-		100-200	6
City of Taylor	-		100-200	7
Floyd Co. (Floyd's Glass)	-		100-200	8
Wal-Mart	-		100-200	9
Burrows Cabinets	-		100-200	10
Total	2,495		3,200	

* Source: www.tayloredc.org

** Source: www.mactexas.com.

City of Taylor, Texas

FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

	2023	2022	2021	2020
Function / Program				
General Government				
Management services	3	5	4	4
Public information	1	1	1	1
Human resources	2	6	2	2
City clerk	2	-	-	-
Finance	6	5	5	5
Municipal court	5	10	4	4
C D - planning	10	1	8	8
Main street	2	4	1	1
Building	4	-	3	3
General services	-	-	-	1
Information technology	-	-	1	1
Other	-			
Police				
Officers	30	30	30	30
Civilians	10	10	10	10
Animal control	3	2	3	3
Fire				
Firefighters and officers	24	23	23	23
Civilians	1	1	1	1
Other Public Works				
Engineering/inspection	-	-	-	-
Street maintenance	16	16	16	16
Grounds	-	-	-	-
Other	-	-	-	-
Parks and recreation	8	8	8	8
Library	8	8	7	7
Water	16	15	15	15
Wastewater	5	5	4	3
Utilities admin.	7	6	6	6
Airport	2	2	1	1
Cemetery	2	2	2	2
Fleet services	2	2	2	2
Municipal Drainage Utility System (MDUS)	4	-	-	-
Transportaiton User Fee (TUF)	3	-	-	-
Total all governmental funds	175	161	157	157

Source: City records.

2019	2018	2017	2016	2015	2014
5	5	4	4	4	4
1	1	1	1	1	-
2	2	2	2	2	2
-	-	-	-	-	-
5	5	4	4	4	4
5	5	4	3	4	5
8	7	7	6	5	6
1	1	1	1	1	1
3	3	3	3	3	3
1	1	1	1	1	1
1	1	1	1	1	1
-	1	1	1	1	1
29	29	27	27	27	27
10	10	8	9	9	8
3	4	3	2	1	2
23	23	23	23	23	23
1	1	1	1	1	1
1	1	1	1	1	2
16	15	14	14	14	14
-	-	-	-	-	-
-	-	-	-	-	-
8	6	6	6	6	6
8	8	9	8	7	7
14	14	14	14	14	14
4	4	3	3	3	2
6	6	6	6	6	6
2	2	2	2	2	2
2	2	2	2	2	2
2	2	2	2	2	2
-	-	-	-	-	-
-	-	-	-	-	-
160	158	150	147	145	146

City of Taylor, Texas

OPERATING INDICATORS BY FUNCTIONS/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function/Program	2023	2022	2021	2020
General government				
Building permits issued	1,179	274	222	188
Building inspections conducted	outsourced	8,295	outsourced	outsourced
Public Safety				
Police:				
Physical arrests	31	187	334	394
Parking violations	5	3	18	23
Traffic violations	3,079	2,083	5,489	3,922
Fire:				
Emergency responses	2,920	2,447	2,498	2,282
Fires extinguished	145	134	203	93
Inspections	532	156	134	206
Highways and streets				
Street resurfacing (miles)	5	2	3	n/a
Potholes repaired	1,776	1,000	1,003	n/a
Recreation				
Athletic field permits issued	29	15	22	27
Library				
Volumes in collection	59,079	59,200	24,330	54,947
Total volumes borrowed	32,245	36,708	55,679	32,937
Water				
New connections	885	874	393	300
Water main breaks	314	15	27	85
Average daily consumption			2.45	
(millions of gallons)	3	2	4	2
Peak daily consumption				
(millions of gallons)	4	2	2	3
Wastewater				
Average daily treatment				
(millions of gallons)	2	3	40	2
Airport			18	
LL fuel (thousand gallon)	26	45	20	38
Jet A fuel (thousand gallon)	7	18		9
Landings / Take off (thousand)	26	16	135	19
Cemetery				
Lots sold	74	65	1340	79
Municipal Court				
Cases processed	1,438	1,121		1,567
General Services	-	472	472	
Facilities				
Work orders	964	786	866	410
Fleet				
Work orders	1045	850	185	816
Information Technology			331	
Personal computers / laptops	268	241	186	186
Service requests	1172	400	448	448

Source: City records.

2019	2018	2017	2016	2015	2014
155 outsourced	70 outsourced	95 outsourced	94 outsourced	63 outsourced	129 outsourced
561	708	573	813	722	717
53	15	37	36	33	54
6,073	7,436	4,546	3,429	1,543	1,604
2,096	2,118	2,281	2,127	2,036	1,915
78	80	82	44	64	61
266	343	329	361	359	316
3	1	-	15	17	10
1,097	240	130	741	777	655
39	41	30	32	33	30
57,129	55,098	54,117	53,011	50,223	47,952
63,645	61,669	74,872	78,368	75,581	78,186
227	190	137	160	50	44
385	360	353	222	235	352
2	2	2	2	3	2
3	3	3	3	2	3
2	1	1	2	2	1
40	43	46	59	48	46
10	11	14	27	29	23
20	17	14	12	9	14
65	144	33	77	66.5	80
2,858	3,393	2,675	1,876	2,113	2,562
708	629	577	645	553	538
880	870	941	834	903	816
180	180	171	155	152	135
565	629	475	415	407	549

City of Taylor, Texas

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function	2023	2022	2021	2020
Police				
Number of stations	1	1	1	1
Zone Officers	30	29	29	28
Number of patrol units	25	24	24	25
Fire				
Number of stations	2	2	2	2
Streets and Grounds				
Streets (miles)	120	120	120	114
Streetlights	1,203	1,119	1,119	1,114
Traffic signals	14	14	14	14
Recreation				
Acreage	463	463	463	463
Playgrounds	8	8	8	8
Baseball/softball diamonds	22	22	22	20
Swimming pools	1	1	1	1
Splash Pads	2	2	2	-
Skate park	1	1	1	1
Tennis courts	8	8	8	8
Pickleball Courts	3	3	3	-
Community Center	1	1	1	-
Pavilion	4	4	4	-
Water				
Water mains	135	131	131	130
Fire hydrants	834	725	696	685
Storage capacity	5	5	5	5
Wastewater				
Treatment capacity	4	4	4	4
Sanitary sewer (miles)	115	112	112	110
Storm sewers (miles)	21	21	21	20
Airport				
Runway length (ft)	4,000	4,000	4,000	4,000
Hangar spaces	64	64	64	64
Tie-downs	27	27	27	27
Cemetery				
Acreage	135	135	135	135
General Services				
Facilities	23	23	23	20
Fleet vehicles	222	214	192	176
Network servers	7	7	7	7

Source: City records.

2019	2018	2017	2016	2015	2014
1	1	1	1	1	1
29	29	27	27	27	27
25	23	15	15	15	15
2	2	2	2	2	2
114	114	106	106	106	106
1,114	1,114	1,114	1,114	1,113	1,102
14	14	12	12	12	12
463	463	462	462	462	462
8	8	7	7	7	7
20	20	20	20	20	20
1	1	2	2	2	2
-	-	-	-	-	-
1	1	-	-	-	-
8	8	8	8	8	8
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
128	123	118	125	121	121
652	619	808	808	604	604
5	5	5	5	5	5
4	4	4	4	4	4,000
110	91	95	95	90	90
18	6	6	6	5	5
4,000	4,000	4,000	4,000	4,000	4,000
64	64	52	52	52	52
27	27	27	27	27	27
135	135	135	135	135	135
19	19	19	19	19	19
171	171	168	165	164	164
7	7	7	7	7	7



March 20, 2024

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, 2023, and have issued our report thereon dated March 20, 2024. 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 July 31, 2023, 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 20, 2024.

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 GASB Statement No. 96, Subscription-Based Information Technology Arrangements, during the year; 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 20, 2024.

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,

A handwritten signature in black ink that reads "Brooks Watson & Co." in a cursive, flowing script.

BrooksWatson & Co., PLLC
Houston, Texas

Exhibit 1

Audit Adjustments

Adjusting Journal Entries			
Adjusting Journal Entries JE # 1			
Adjusted tax collections and deferred collections			
100-310-111	CURRENT PROPERTY TAXES	167,047.40	
140-120-350	DUE FROM FUND 100 GENERAL	167,047.40	
100-210-111	DUE TO I&S (TAX COLLECTIONS)		167,047.40
140-310-111	CURRENT PROPERTY TAXES		167,047.40
100-120-100	PROPERTY TAXES RECEIVABLE		
100-240-100	DEFERRED TAX REVENUE		
140-120-100	PROPERTY TAXES RECEIVABLE		
140-240-100	DEFERRED REVENUES		
Total		334,094.80	334,094.80
Adjusting Journal Entries JE # 2			
To adjust for allowance for doubtful accounts			
300-120-130	ALLOWANCE FOR DOUBTFUL ACCTS	8,948.46	
320-120-131	ALLOWANCE-GARBAGE	16,483.09	
340-120-130	ALLOWANCE-ACCTS. RECEIVABLE	100,934.25	
300-750-651	BAD DEBT		8,948.46
320-721-651	BAD DEBT		16,483.09
340-709-651	BAD DEBT		100,934.25
Total		126,365.80	126,365.80
Adjusting Journal Entries JE # 3			
To roll fund balance.			
340-270-100	FUND BALANCE	3,932.00	
340-430-334	MISCELLANEOUS REVENUE		3,932.00
Total		3,932.00	3,932.00
Adjusting Journal Entries JE # 4			
To adjust pension balances as of year end.			
340-210-110	DEFERRED OUTFLOW RESORCES TMRS	29,559.83	
340-210-115	DEFERRED OUTFLOW INVST TMRS	581,678.29	
340-701-124	RETIREMENT-TMRS	5,251.50	
340-706-124	RETIREMENT-TMRS	5,839.15	
340-708-124	RETIREMENT-TMRS	16,746.11	
350-210-110	DEFERRED OUTFLOW TMRS CONT	1,079.74	
350-210-115	DEFERRED OUTFLOW INVST TMRS	21,247.05	
350-732-124	RETIREMENT-TMRS	1,016.79	

370-210-110	DEFERRED OUTFLOW CONT TMRS	1,579.22	
370-210-115	DEFERRED OUTFLOW INVST TMRS	31,075.85	
370-761-124	RETIREMENT-TMRS	1,487.16	
382-210-110	DEFERRED OUTFLOW CONTB TMRS	3,622.12	
382-210-115	DEFERRED OUTFLOW INVST TMRS	68,353.08	
382-210-118	DEFERRED INFLOW ACTUAL VS ASSM	2,876.17	
382-517-124	RETIREMENT-TMRS	3,410.95	
340-200-205	Pension Liability		633,383.76
340-210-118	DEFERRED INFLOW-ACTUAL VS ASSM		381.12
340-210-119	DEFERRED OUTFLOW-CHNG IN ASSUM		5,310.00
350-200-210	NET PENSION LIABILITY		23,135.70
350-210-118	DEFERRED INFLOW ACT VS ASSMPT		13.92
350-210-119	DEFERRED OUTFLOW CNGS IN ASSUM		193.96
370-200-210	NET PENSION LIABILITY		33,838.18
370-210-118	DEFERRED INFLOW ACTUAL VS ASSM		20.36
370-210-119	DEFERRED OUTFLOW-CHG ASSUMP		283.68
382-200-210	NET PENSION LIABILITY		77,611.67
382-210-119	DEFERRED OUTFLOW-CHNG IN ASSUMP		650.66
Total		774,823.01	774,823.01

Adjusting Journal Entries JE # 5

To adjust OPEB balances as of year end.

340-200-211	OPEB-SDBF LIABILITY	29,292.46	
340-210-111	SDBF-DEF OUTFLOW OF RE CONTR	426.28	
340-701-124	RETIREMENT-TMRS	155.60	
340-706-124	RETIREMENT-TMRS	171.81	
340-708-124	RETIREMENT-TMRS	493.04	
350-200-211	NEW OPEB-SDBF LIABILITY	1,069.97	
350-210-111	SDBF DEF OUTFLOW RE CONTRIB	15.57	
350-732-124	RETIREMENT-TMRS	29.97	
370-200-211	NEW OPEB-SDBF LIABILITY	1,564.93	
370-210-111	SDBF DEF OUTFLOW RES CONTRIB	22.78	
370-761-124	RETIREMENT-TMRS	43.83	
382-200-211	NEW OPEB-SDBF LIABILITY	3,589.35	
382-210-111	SDBF DEF OUTFLOW RES CONTRI	52.24	
382-517-124	RETIREMENT-TMRS	100.54	
340-210-113	SDBF DEF INFLOW ACT EX VS ASS		2,488.71
340-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		28,050.48
350-210-113	SDBF DEF INFLOW ACT EXP VS ASS		90.91
350-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		1,024.60
370-210-113	SDBF DEF INFLOW ACT EX VS ASSU		132.96
370-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		1,498.58

382-210-113	SDBF DEF INFLOW ACT EXP VS ASS		304.96
382-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		3,437.17
Total		37,028.37	37,028.37

Adjusting Journal Entries JE # 6

To record sales tax receivables and revenues as of 9.30.23.

100-120-120	SALES TAXES RECEIVABLE	695,889.00	
100-310-121	CITY SALES TAX		695,889.00
Total		695,889.00	695,889.00

Adjusting Journal Entries JE # 7

To back out PY accruals.

100-310-132	ATMOS GAS FRANCHISE	29,845.41	
100-310-134	ELECTRIC	179,559.59	
100-310-135	CABLE	36,675.45	
100-310-137	PEG FEES	7,335.10	
320-310-136	SOLID WASTE FRANCHISE FEE	24,483.06	
100-120-141	FRANCHISE TAX RECEIVABLE		253,415.55
320-120-103	MISC ACCOUNTS RECEIVABLE		24,483.06
Total		277,898.61	277,898.61

Adjusting Journal Entries JE # 8

To correct pooled cash deposit of franchise receivables as of YE.

100-100-102	CLAIM ON POOLED CASH	86,918.84	
320-120-103	MISC ACCOUNTS RECEIVABLE	86,918.84	
100-120-141	FRANCHISE TAX RECEIVABLE		86,918.84
320-100-102	CLAIM ON POOLED CASH		86,918.84
Total		173,837.68	173,837.68

Adjusting Journal Entries JE # 10

To true up State Criminal Court Costs as of 9/30/23.

100-200-502	DUE TO STATE/COURT FEES	6,545.71	
100-410-311	MUNICIPAL COURT FINES		6,545.71
Total		6,545.71	6,545.71

Adjusting Journal Entries JE # 11

To reverse prior year retainage and book the CY.

162-200-300	RETAINAGE PAYABLE	145,703.71	
165-570-742	CONSTRUCTION	8,174.62	
500-001-815	TRANSFER OUT	145,703.71	
500-500-742	CONSTRUCTION	15,071.91	

500-500-742	CONSTRUCTION	61,719.12	
501-002-742	CONSTRUCTION	97,272.09	
600-200-300	RETAINAGE PAYABLE	80,423.00	
600-500-742	CONSTRUCTION	214,758.65	
162-450-365	TRANSFER FROM GENERAL FUND		145,703.71
165-200-300	RETAINAGE PAYABLE		8,174.62
500-200-300	Retainage Payable		15,071.91
500-200-300	Retainage Payable		61,719.12
500-500-519	OTHER PROFESSIONAL SERVICES		145,703.71
501-200-300	RETAINAGE		97,272.09
600-200-300	RETAINAGE PAYABLE		276,798.71
600-200-300	RETAINAGE PAYABLE		18,382.94
Total		768,826.81	768,826.81

Adjusting Journal Entries JE # 12

To post assets and deprecation to equipment replacement fund.

384-160-206	FIXED ASSETS-WORK IN PROGRESS	103,164.89	
384-160-320	MACHINERY & EQUIPMENT	674,167.96	
384-518-601	DEPRECIATION EXPENSE	1,040,253.41	
384-190-103	ACCUMULATED DEPRECIATION		1,040,253.41
384-518-723	MOTOR VEHICLES		245,606.89
384-518-724	HEAVY EQUIPMENT		514,375.68
384-518-725	OTHER EQUIPMENT		17,350.28
Total		1,817,586.26	1,817,586.26

Adjusting Journal Entries JE # 13

To record assets and depreciation for the Airport.

350-160-206	FIXED ASSETS:WORK IN PROGRESS	44,629.50	
350-732-601	DEPRECIATION- FIXED ASSETS	166,030.24	
350-190-103	ACCUMULATED DEPRECIATION		166,030.24
350-732-512	ENGINEERING SERVICES		20,578.00
350-732-512	ENGINEERING SERVICES		24,051.50
Total		210,659.74	210,659.74

Adjusting Journal Entries JE # 14

To record assets and depreciation for the Cemetery.

370-160-320	VEHICLES	36,464.95	
370-761-601	DEPRECIATION - FIXED ASSETS	2,324.89	
370-190-103	ACCUMULATED DEPRECIATION		2,324.89
370-761-719	OTHER CAPITAL OUTLAY		36,464.95
Total		38,789.84	38,789.84

Adjusting Journal Entries JE # 15

To record utility assets and depreciation.

340-160-206	FIXED ASSETS: WORK IN PROGRESS	643,832.56	
340-160-225	PLANT DISTRIBUTION/COLLECTION	152,730.13	
340-160-235	EQUIPMENT	178,946.40	
340-701-601	DEPRECIATION FIXED ASSETS	1,429,661.01	
345-160-206	FIXED ASSETS: WORK IN PROGRESS	56,250.00	
501-160-206	FIXED ASSETS: WORK IN PROGRESS	5,296,742.68	
501-160-206	FIXED ASSETS: WORK IN PROGRESS	97,272.09	
600-160-206	FIXED ASSETS: WORK IN PROGRESS	3,497,175.00	
600-160-206	FIXED ASSETS: WORK IN PROGRESS	214,758.45	
601-160-206	FIXED ASSETS: WORK IN PROGRESS	349,275.79	
340-160-206	FIXED ASSETS: WORK IN PROGRESS		152,730.13
340-190-103	ACCUMULATED DEPRECIATION		1,429,661.01
340-706-437	PUMPS, MAINTENANCE/REPAIR		49,983.18
340-706-437	PUMPS, MAINTENANCE/REPAIR		49,335.90
340-706-438	ELECTRIC MOTOR MAINT/REPAIR		20,876.51
340-706-439	OTHER EQUIPMENT MAINT/REPAIR		92,265.92
340-706-512	ENGINEERING SERVICES		169,000.00
340-706-742	CONSTRUCTION		187,211.81
340-706-742	CONSTRUCTION		167,847.00
340-708-437	PUMPS, MAINTENANCE/REPAIR		23,391.42
340-708-437	PUMPS, MAINTENANCE/REPAIR		15,645.00
340-708-437	PUMPS, MAINTENANCE/REPAIR		19,714.39
340-709-512	ENGINEERING SERVICES		10,382.38
340-709-512	ENGINEERING SERVICES		17,125.45
345-592-746	CONSTRUCTION IMPROVE-GRANTS		56,250.00
501-002-512	ENGINEERING SERVICES		262,831.00
501-002-539	OTHER CONTRACTED SERVICES		664,513.00
501-002-742	CONSTRUCTION		2,557,341.84
501-002-742	CONSTRUCTION		1,772,171.17
501-002-742	CONSTRUCTION		5,945.57
501-002-742	CONSTRUCTION		33,940.10
501-002-742	CONSTRUCTION		97,272.09
600-500-512	ENGINEERING SERVICES		35,940.00
600-500-512	ENGINEERING SERVICES		15,850.00
600-500-512	ENGINEERING SERVICES		47,309.00
600-500-742	CONSTRUCTION		349,275.79
600-500-742	CONSTRUCTION		3,048,800.21
600-500-742	CONSTRUCTION		214,758.45
601-600-742	CONSTRUCTION		349,275.79
Total		11,916,644.11	11,916,644.11

Adjusting Journal Entries JE # 16

To record capital lease accrued interest for FY23.

384-240-101	ACCRUED INTEREST PAYABLE	3,750.22	
384-518-912	CAP LEASE INTEREST		3,750.22
Total		3,750.22	3,750.22

Adjusting Journal Entries JE # 17

To reclassify notes and capital leases payable per GASB 87.

384-230-120	CAP LEASE PAYABLE-NONCURRENT	51,272.93	
384-230-125	NOTES PAYABLE	276,580.60	
384-518-910	NOTE PAYABLE INTEREST	34,064.02	
384-518-910	NOTE PAYABLE INTEREST	2,551.15	
384-518-912	CAP LEASE INTEREST	1,681.97	
384-230-125	NOTES PAYABLE		51,272.93
384-230-125	NOTES PAYABLE		4,233.12
384-518-911	CAP LEASE PRINCIPAL		276,580.60
384-518-912	CAP LEASE INTEREST		34,064.02
Total		366,150.67	366,150.67

Adjusting Journal Entries JE # 18

To properly accrue for payables as of 9/30/23.

100-516-321	LIGHT & POWER	264.85
100-522-539	OTHER CONTRACT SERVICES	20,060.00
100-527-321	LIGHT & POWER	385.08
100-532-321	LIGHT & POWER	1,653.00
100-542-321	LIGHT & POWER	1,390.86
100-552-321	LIGHT & POWER	1,089.06
100-558-321	LIGHT & POWER	1,155.23
100-563-321	LIGHT & POWER	16,987.73
100-563-539	OTHER CONTRACT SERVICES	22,879.75
100-565-321	LIGHT & POWER	10,601.40
100-566-321	LIGHT & POWER	1,945.34
100-573-512	ENGINEERING SERVICES	21,944.83
123-615-813	FACADE GRANT	25,000.00
162-694-742	CONSTRUCTION	57,075.00
164-914-512	ENGINEERING	29,824.78
164-915-512	ENGINEERING	50,995.66
165-570-742	CONSTRUCTION	34,160.68
340-706-321	LIGHT & POWER	16,350.66
340-708-321	LIGHT & POWER	9,815.82
350-732-321	LIGHT & POWER	1,112.59

370-761-321	LIGHT & POWER	126.62	
500-001-815	TRANSFER OUT	1,583,484.55	
500-500-519	OTHER PROFESSIONAL SERVICES	14,107.50	
500-500-742	CONSTRUCTION	224,726.83	
503-003-512	ENGINEERING SERVICES	26,799.25	
504-500-519	OTHER PROFESSIONAL SERVICES	7,594.00	
504-500-519	OTHER PROFESSIONAL SERVICES	10,000.00	
600-160-206	FIXED ASSETS: WORK IN PROGRESS	1,583,484.55	
100-200-500	ACCOUNTS PAYABLE PENDING		35,472.55
100-200-500	ACCOUNTS PAYABLE PENDING		44,824.58
100-200-500	ACCOUNTS PAYABLE PENDING		20,060.00
123-200-500	ACCOUNTS PAYABLE PENDING		25,000.00
162-200-500	ACCOUNTS PAYABLE PENDING		57,075.00
164-200-500	ACCOUNTS PAYABLE PENDING		50,995.66
164-200-500	ACCOUNTS PAYABLE PENDING		29,824.78
165-200-500	ACCOUNTS PAYABLE PENDING		34,160.68
340-200-500	ACCOUNTS PAYABLE PENDING		26,166.48
350-200-500	ACCOUNTS PAYABLE PENDING		1,112.59
370-200-500	ACCOUNTS PAYABLE PENDING		126.62
500-200-500	ACCOUNTS PAYABLE PENDING		14,107.50
500-200-500	ACCOUNTS PAYABLE PENDING		224,726.83
500-200-500	ACCOUNTS PAYABLE PENDING		1,583,484.55
503-200-500	ACCOUNTS PAYABLE PENDING		26,799.25
504-200-500	ACCOUNTS PAYABLE PENDING		7,594.00
504-200-500	ACCOUNTS PAYABLE PENDING		10,000.00
600-450-365	TRANSFER IN		1,583,484.55
504-500-539	OTHER CONTRACTED SERVICES		
Total		<u>3,775,015.62</u>	<u>3,775,015.62</u>

Adjusting Journal Entries JE # 19

To adjust leases receivable for the year.

100-120-150	LEASE RECEIVABLE KAPSCH	136,841.39	
100-220-110	DEFERRED INFLOW OF RESOURCES	22,274.21	
100-220-110	DEFERRED INFLOW OF RESOURCES	28,669.91	
100-440-330	KAPSCH LEASE REVENUE	7,920.00	
340-220-110	DEFERRED INFLOW OF RESOURCES	34,495.86	
340-440-330	TOWER LEASE REVENUE	9,259.14	
100-120-150	LEASE RECEIVABLE KAPSCH		19,473.98
100-220-110	DEFERRED INFLOW OF RESOURCES		143,349.54
100-440-330	KAPSCH LEASE REVENUE		2,474.23
100-440-330	KAPSCH LEASE REVENUE		28,669.91
100-440-331	INTEREST INCOME - KAPSCH LEASE		326.00

100-440-331	INTEREST INCOME - KAPSCH LEASE		1,411.85
340-120-150	LEASE RECEIVABLE VERIZON		24,809.81
340-120-151	LEASE RECEIVABLE ATT		15,514.70
340-440-331	INTEREST INCOME - TOWER LEASE		3,430.49
Total		239,460.51	239,460.51

Adjusting Journal Entries JE # 20

To adjust grant receivables and receipts as of year end.

100-240-103	DEFERRED REVENUE	500,000.00	
100-330-219	OTHER FEDERAL GRANTS	41,610.14	
162-330-228	TDHCA HOME GRANT	57,075.00	
100-120-140	GRANTS RECEIVABLE		123,132.88
100-240-103	DEFERRED REVENUE		41,610.14
100-330-229	OTHER STATE GRANTS		376,867.12
162-200-100	DEFERRED GRANT REVENUE		57,075.00
Total		598,685.14	598,685.14

Adjusting Journal Entries JE # 21

To write off old uncollected misc receivable balance.

340-340-276	WHOLESALE WATER CHARGES	32,705.00	
340-120-103	MISC. ACCOUNTS RECEIVABLE		32,705.00
Total		32,705.00	32,705.00

Adjusting Journal Entries JE # 22

To adjust debt principal and interest payment

140-620-815	INTERFUND TRANSFER OUT	205,000.00	
140-620-815	INTERFUND TRANSFER OUT	39,900.00	
384-230-103	5.44M COMB SERIES 2015(2.66M)	205,000.00	
384-518-915	Cert of Obligation Interest	39,900.00	
140-620-921	PRINCIPAL RETIREMENT		205,000.00
140-620-922	I & S INTEREST		39,900.00
384-450-365	Interfund Transfer In		205,000.00
384-450-365	Interfund Transfer In		39,900.00
Total		489,800.00	489,800.00

Adjusting Journal Entries JE # 23

To report bond issuance costs separate from proceeds.

164-511-925	BOND ISSUANCE COSTS	80,930.00	
164-470-384	DEBT ISSUANCE		80,930.00
Total		80,930.00	80,930.00

Adjusting Journal Entries JE # 24

To adjust P&I in the UB fund.

340-200-104	ACCRUED INTEREST PAYABLE	46,743.66	
340-230-115	4.2M COMB CO 2006 (4M)	510,000.00	
340-230-116	10M COMB SERIES 2007 (7M)	690,000.00	
340-230-121	4.595M 2015 GO REF (1.695M)	245,000.00	
340-230-123	5.34M COMB SERIES 2017(2.250M)	30,000.00	
340-230-124	3.02M GO REF 2017 (1.585M)	75,000.00	
340-230-125	12.590 M 2019 COs (4.425M)	120,000.00	
340-230-126	4.035M 2021 GO Ref	195,000.00	
340-230-127	22.91M 2022 CO (10.575M)	225,000.00	
350-230-103	5.34M COMB SERIES 2017(1.445M)	70,000.00	
340-709-902	INTEREST EXPENSE		46,743.66
340-709-921	TRANSFER TO I&S PRINCIPAL		2,090,000.00
350-732-921	TRANSFER TO I&S PRINCIPAL		70,000.00
340-230-122	8.010M 2016 GO REF (5.065M)		
Total		<u>2,206,743.66</u>	<u>2,206,743.66</u>

Adjusting Journal Entries JE # 25

To adjust deferred permium and discounts.

340-210-101	BOND PREMIUMS	139,339.00	
340-709-952	DEFERRED REFUNDING AMORTIZATIO	46,676.00	
384-210-101	UNAMORT BOND PREMIUM	4,389.00	
340-210-102	DEFERRED AMT ON REFUNDING		46,676.00
340-709-950	BOND DISCOUNT AMORTIZATION		139,339.00
384-709-950	Bond Discount Amortization		4,389.00
350-210-101	BOND PREMIUMS		
350-732-952	AMORTIZATION OF DEFERRED REF		
Total		<u>190,404.00</u>	<u>190,404.00</u>

Adjusting Journal Entries JE # 26

To adjust for new lease.

384-160-320	MACHINERY & EQUIPMENT	58,639.38	
384-230-120	CAP LEASE PAYABLE-NONCURRENT	8,145.80	
384-230-120	CAP LEASE PAYABLE-NONCURRENT		58,639.38
384-518-542	MISC EXPENSE		710.78
384-518-910	NOTE PAYABLE INTEREST		1,665.46
384-518-912	CAP LEASE INTEREST		1,995.86
384-518-913	CAPITAL LEASE SHORT TERM		3,773.70
Total		<u>66,785.18</u>	<u>66,785.18</u>

Adjusting Journal Entries JE # 27

To adjust for new leases and SBITAs.

100-501-719	OTHER CAPITAL OUTLAY	147,329.00	
100-552-719	OTHER CAPITAL OUTLAY	50,229.00	
100-552-719	OTHER CAPITAL OUTLAY	123,372.00	
100-592-913	CAP.LEASE SHORT TERM-PRINCIPAI	25,311.00	
100-592-913	CAP.LEASE SHORT TERM-PRINCIPAI	9,274.00	
100-592-913	CAP.LEASE SHORT TERM-PRINCIPAI	19,421.00	
100-592-913	CAP.LEASE SHORT TERM-PRINCIPAI	22,778.00	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	4,389.00	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	2,009.00	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	3,299.00	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	4,935.00	
100-552-388	SBITA PROCEEDS		50,229.00
100-552-388	SBITA PROCEEDS		123,372.00
100-552-532	SOFTWARE MAINT/LICENSING		22,720.00
100-552-532	SOFTWARE MAINT/LICENSING		27,713.00
100-552-539	OTHER CONTRACT SERVICES		3,910.00
100-552-539	OTHER CONTRACT SERVICES		11,283.00
100-575-312	ANNUAL LEASE		25,790.00
100-575-340	LEASE PROCEEDS		147,329.00
Total		412,346.00	412,346.00

Adjusting Journal Entries JE # 28

To adjust inventory to actual as of year end.

340-708-279	OTHER OPERATIONAL EQUIPMENT	97,995.08	
340-140-100	INVENTORY		97,995.08
Total		97,995.08	97,995.08

Adjusting Journal Entries JE # 29

To correct for entries made by client after TB provided.

100-120-141	FRANCHISE TAX RECEIVABLE	256,895.95
100-200-502	DUE TO STATE/COURT FEES	16,612.82
100-310-121	CITY SALES TAX	1,494,206.21
100-330-219	OTHER FEDERAL GRANTS	41,610.14
120-120-103	MISC ACCOUNTS RECEIVABLE	24,520.19
140-620-921	PRINCIPAL RETIREMENT	205,000.00
140-620-922	I & S INTEREST	39,900.00
320-120-103	MISC ACCOUNTS RECEIVABLE	24,483.06
340-210-102	DEFERRED AMT ON REFUNDING	46,677.00
340-709-921	TRANSFER TO I&S PRINCIPAL	2,090,000.00
340-709-922	TRANSFER TO I&S INTEREST	46,743.62
340-709-950	BOND DISCOUNT AMORTIZATION	138,604.00

350-732-921	TRANSFER TO I&S PRINCIPAL	70,000.00	
384-450-365	Interfund Transfer In	244,900.00	
384-518-911	CAP LEASE PRINCIPAL	276,560.60	
100-120-120	SALES TAXES RECEIVABLE		1,494,206.21
100-120-140	GRANTS RECEIVABLE		41,610.14
100-310-131	TELEPHONE		2,747.87
100-310-132	ATMOS GAS FRANCHISE		29,845.41
100-310-134	ELECTRIC		179,559.59
100-310-135	CABLE		36,675.45
100-310-137	PEG FEES		8,067.63
100-410-311	MUNICIPAL COURT FINES		16,612.82
120-310-143	HOTEL OCCUPANCY TAX		24,520.19
140-620-815	INTERFUND TRANSFER OUT		244,900.00
320-120-141	FRANCHISE TAX RECEIVABLE		18,344.12
320-310-136	SOLID WASTE FRANCHISE FEE		6,138.94
340-200-104	ACCRUED INTEREST PAYABLE		46,743.62
340-210-101	BOND PREMIUMS		138,604.00
340-230-115	4.2M COMB CO 2006 (4M)		510,000.00
340-230-116	10M COMB SERIES 2007 (7M)		690,000.00
340-230-121	4.595M 2015 GO REF (1.695M)		245,000.00
340-230-123	5.34M COMB SERIES 2017(2.250M)		30,000.00
340-230-124	3.02M GO REF 2017 (1.585M)		75,000.00
340-230-125	12.590 M 2019 COs (4.425M)		120,000.00
340-230-126	4.035M 2021 GO Ref		195,000.00
340-230-127	22.91M 2022 CO (10.575M)		225,000.00
340-709-952	DEFERRED REFUNDING AMORTIZATIO		46,677.00
350-230-103	5.34M COMB SERIES 2017(1.445M)		70,000.00
384-230-103	5.44M COMB SERIES 2015(2.66M)		205,000.00
384-230-120	CAP LEASE PAYABLE-NONCURRENT		276,560.60
384-518-915	Cert of Obligation Interest		39,900.00
Total		<u>5,016,713.59</u>	<u>5,016,713.59</u>

Adjusting Journal Entries JE # 30

To correct posting of transfers out.

100-592-815	INTERFUND TRANSFERS OUT	36,689.82	
100-592-819	OTHER CONTRIBUTIONS		36,689.82
Total		<u>36,689.82</u>	<u>36,689.82</u>

Adjusting Journal Entries JE # 31

To record TWDB Grant Escrow.

164-100-106	BOK RESTRICTED CASH-ESCROW GRANT	905,395.65	
164-330-219	OTHER FEDERAL GRANTS		898,044.00

164-430-331	INTEREST INCOME	<u>7,351.65</u>	
Total		<u>905,395.65</u>	<u>905,395.65</u>
	Total Adjusting Journal Entries	<u>31,702,491.88</u>	<u>31,702,491.88</u>

Taylor, Texas

Audit Presentation

September 30, 2023

Presented By: Mike Brooks, CPA, Audit Partner
March 28, 2024



CERTIFIED PUBLIC ACCOUNTANTS



OVERVIEW OF THE AUDIT PROCESS

Audit Process: 3 stages (Planning, Fieldwork, Conclusion & Reporting)

The audit was performed in accordance with Generally Accepted Auditing Standards (GAAS)

➤ PLANNING

- The audit process was a risk-based approach in which we focused our procedures on those areas most susceptible to risk of error or fraud.

➤ FIELDWORK

- Agree balances to underlying reports and perform testing to assure those balances are materially accurate.

➤ CONCLUSION & REPORTING

- Evaluate results. Prepare report and required communications.

ANNUAL COMPREHENSIVE FINANCIAL REPORT



- ❖ Certificate of Achievement for Excellence in Financial Reporting.
- ❖ Above and Beyond Standard Reporting Requirements.
- ❖ 15th Consecutive year awarded.

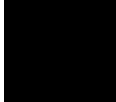
COMPONENTS OF THE ANNUAL COMPREHENSIVE FINANCIAL REPORT

- ❖ Letter of Transmittal
- ❖ Auditor's Opinion
- ❖ Management's Discussion and Analysis
- ❖ Basic Financial Statements
 - Government-Wide Statements
 - Fund Level Statements
 - Notes to the Financial Statements
- ❖ Required Supplementary Information
- ❖ Statistical Section

INDEPENDENT AUDITOR'S REPORT

REFERENCE ACFR – PAGE 1

❖ Four possible outcomes

	-Unmodified
	-Modified
	-Disclaimed
	-Adverse

- ❖ The City received an unmodified opinion
- ❖ Highest level of assurance

FINANCIAL HIGHLIGHTS

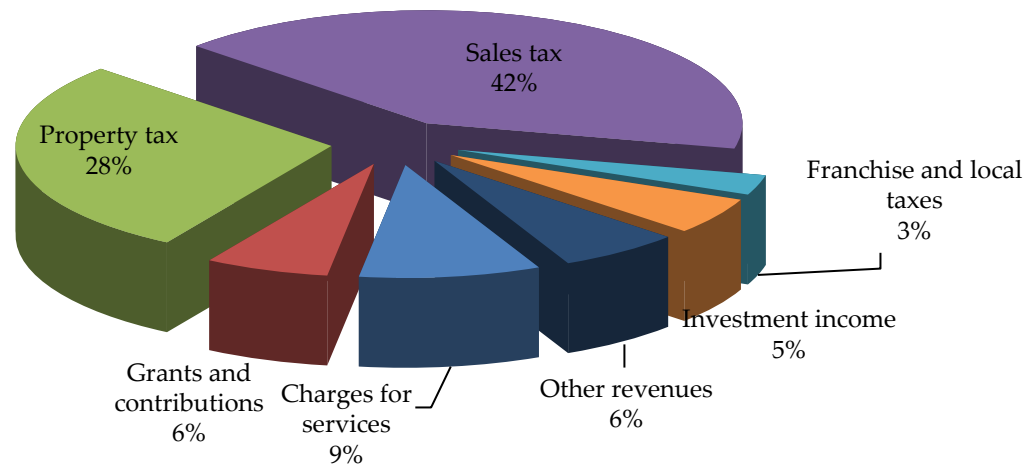
REFERENCE ACFR – PAGE 7

- ❖ Total assets exceeded total liabilities by \$124,828,903.
- ❖ City's governmental funds (modified accrual) reported combined ending fund balances of \$96,890,032, an increase of \$61,208,962.
- ❖ Unassigned fund balance in the general fund was \$16,196,409 or 52% of annual general fund expenditures.
- ❖ The City had an overall increase in net position (full accrual) of \$11,090,855 for the year.

City Revenues – Governmental Activities

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/2023 - REFERENCE ACFR PAGE 28/29

Governmental Activities - Revenues

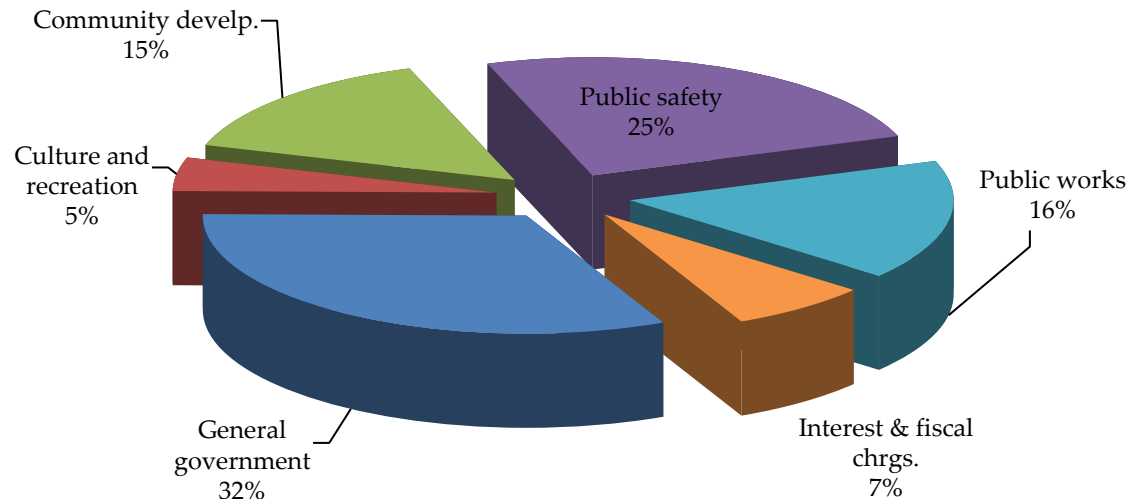


- ❖ Total governmental revenues were \$44,771,201, increase of \$16,287,693.
 - ❖ Total property taxes were \$12,651,196, increase of \$1,591,839.
 - ❖ Total sales taxes were \$18,640,704, increase of \$12,207,238.
 - ❖ Charges for services were \$4,163,672, increase of \$573,979.

City Expenses – Governmental Activities

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/2023 - REFERENCE ACFR PAGE 28/29

Governmental Activities - Expenses



- ❖ Total governmental expenses were \$39,763,461, increase of \$16,854,698.
- ❖ Public safety expenses were \$9,888,753, increase of \$3,035,382.
- ❖ General government were \$12,783,759, increase of \$7,464,933.
- ❖ Public works expenses were \$6,535,021, increase of \$2,121,877.

STATEMENT REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

GOVERNMENTAL FUNDS – YEAR ENDING 9/30/2023 - REFERENCE ACFR PAGE 34

	General Fund	Capital Improvements	I&S for Bonds	Nonmajor Governmental Funds
<u>Revenues</u>				
Total Revenues	35,819,921	2,983,073	4,387,313	1,930,917
<u>Expenditures</u>				
Total Expenditures	31,289,470	6,323,330	3,964,988	1,431,474
Total Other Financing Sources (Uses)	2,135,378	57,357,777	(244,900)	(151,255)
Net Change in Fund Balances	6,665,829	54,017,520	177,425	348,188
Beginning fund balances	10,969,068	20,635,168	1,132,769	2,944,065
Ending Fund Balances	\$ 17,634,897	\$ 74,652,688	\$ 1,310,194	\$ 3,292,253

*Unassigned fund balance for the general fund was \$16,196,409 or 52% of annual general fund expenditures.

SCHEDULE OF REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE (Budget & Actual)

GENERAL FUND – YEAR ENDING 9/30/2023 - REFERENCE ACFR PAGE 104/105

			Variance with Final Budget Positive (Negative)
	Final Budget	Actual	
<u>Revenues</u>			
Total Revenues	34,792,993	35,819,921	1,026,928
<u>Expenditures</u>			
Total Expenditures	30,309,197	31,289,470	(980,273)
Revenues Over (Under) Expenditures	4,483,796	4,530,451	46,655
<u>Other Financing Sources (Uses)</u>			
Total Other Financing Sources (Uses)	1,887,639	2,135,378	247,739
Net Change in Fund Balance	\$ 6,371,435	6,665,829	\$ 294,394
Beginning fund balance		10,969,068	
Ending Fund Balance		\$ 17,634,897	

STATEMENT REVENUES, EXPENSES & CHANGES IN NET POSITION

PROPRIETARY FUNDS – YEAR ENDING 9/30/2023 - REFERENCE ACFR PAGE 42

	Public Utilities	Airport	Cemetery Operating	Sanitation
<u>Operating Revenues</u>				
Total Operating Revenues	14,120,996	484,614	308,337	2,059,924
<u>Operating Expenses</u>				
Total Operating Expenses	8,642,116	593,898	295,823	1,650,275
Operating Income (Loss)	5,478,880	(109,284)	12,514	409,649
<u>Nonoperating Revenues (Expenses)</u>				
Total Nonoperating Revenues (Expenses)	(149,364)	8,168	-	-
Income Before Capital Contributions & Transfers	5,329,516	(101,116)	12,514	409,649
Capital Contributions	432,552	-	-	-
Transfers, net	186,138	(15,000)	18,726	(164,200)
Change in Net Position	5,948,206	(116,116)	31,240	245,449
Beginning net position	44,994,134	5,117,350	191,084	478,014
Ending Net Position	\$ 50,942,340	\$ 5,001,234	\$ 222,324	\$ 723,463

Public Funds Investment Act

PFIA COMPLIANCE – YEAR ENDING 9/30/2023

Chapter 2256 of the Texas Government Code, the Public Funds Investment Act (PFIA)

- Adopt a Written Investment Policy, review and approve annually.
 - An investment policy must emphasize safety and liquidity and be limited to authorized investments (government obligations, CD's, investment pools)
- Designated Investment Officers, Treasurer, and Finance Director must complete PFIA training every two years.
- Investment reports should be submitted to Council for approval, no less than quarterly.
- Audited annually by an independent auditor.
- **The City was in compliance with all requirements.**

CONCLUSION

Other Reports and Questions

Presented By: Mike Brooks, CPA, Audit Partner
March 28, 2024



City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure

Agenda Item Number: 13.
Agenda Title: Update on City Wide Spring Cleanup
Council Action to be Taken: Receive update
Department Submitted: Public Works
Staff Contact: Jim Gray, Director

1. PURPOSE / DESCRIPTION

The citywide Spring Cleanup allows citizens of Taylor to bring in a current water bill and dispose of household waste. Citizens can bring waste to the city Public Works Office at 1424 N Main or 1407 Welch Street from the hours of 8:00 am to 3:00 pm on April 6th, 2024. Traffic should enter the Public Works facility from the rear of the office on Old Thorndale Rd and exit onto N. Main. Traffic will enter and exit off Welch St at that location.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

This clean up has averaged approximately three hundred trailer loads of debris being removed from the City for the last three years. The City partners with our waste hauler, Waste Connections, to dispose of the household debris. Waste Connections will provide eight trucks and drivers and a supervisor for this event.

The City does not accept:

- Appliances with refrigerant
- Batteries
- Hazardous Materials
- Paint
- Solvents
- Tires
- Waste Oil
- Roofing Shingles
- Concrete
- Uncut brush (all brush must be cut into fire foot sections)

3. PROS and CONS	
<u>PROS</u>	<u>CONS</u>
• Removes debris from the city. • Encourages residents to properly dispose of hard to remove items.	• No clean up happens.

4. RECOMMENDATION

Staff recommends approving this event.

5. FUNDING SOURCE

Waste Connections will provide labor and trucks at no charge.

6. TIMELINE

April 6,2024, from 8:00am to 3:pm

7. OTHER OPTIONS

N/a

8. ATTACHMENTS

1. Community Cleanup 2024

Citywide Spring Cleanup, April 6, 2024

- ◆ Staff recommends council approves the April 6th , 2024 for the Citywide Spring Cleanup
- ◆ Locations will be at City Public Works Office at 1424 N Main, and 1407 Welch Street
- ◆ from the hours of 8:00 am to 3:00.

Restricted items shown below

- ◆ Appliances with refrigerant
- ◆ Batteries
- ◆ Hazardous Materials
- ◆ Paint
- ◆ Solvents
- ◆ Tires
- ◆ Waste Oil
- ◆ Roofing Shingles
- ◆ Concrete
- ◆ Uncut brush (all brush must be cut in five-foot sections)





City Council Meeting March 28, 2024 Transmittal Letter

STRATEGIC PILLAR

Quality of Life
Streets/Infrastructure

Agenda Item Number: 14.

Agenda Title: **Consider approval of FY23-24 Tax-Supported Debt Capital Improvement Projects Work Authorizations**

Council Action to be Taken: Approve work authorizations for the tax-supported debt capital improvement projects and allowing the City Manager to execute all necessary documents.

Department Submitted: Public Works
Parks and Recreation
Fire

Staff Contact: Jim Gray, Director
Daniel Baum, Fire Chief
Tyler Bybee, P&R Director

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to possibly approve the work authorizations for the Tax-Supported Debt Capital Improvement Projects.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The following projects were presented to council on the January 10th Special Called City Council Workshop. During the FY24 budget process, Council and staff discussed the importance of continuing to issue debt to support improvements of facilities and infrastructure in the City. Based on these previous discussions with the Council, staff and HDR reviewed the master plans that were recently completed and developed a 2024 debt-supported CIP. That night we began the process of issuing debt by identifying the potential projects to fund through a new Certificates of Obligation in Q1 2024. These projects were included in our FY2024 Budget CIP as possible future debt or grant funded projects. HDR presented each project identified with a high level exhibit and cost estimate.

Third party cost proposals will come separately for each project requiring survey, geotechnical investigations, SUE investigations, or other specialty services.

Following is a brief description of each project:

Task Order 47 – Local Flood Reduction Projects - \$542,000.00

This project includes four local flood reduction projects identified in the City's Drainage Master plan developed in 2022. They include, Velma Drive, Tammi Lane, Burkett Street, and Old Thorndale Road. HDR is to provide engineering design phase services to prepare construction documents for each project. The general improvements are to include new storm drain systems, channel improvement, culvert improvements, upgrades to existing storm drain systems, regrading existing roadside ditches, replacing driveway culverts, and upsizing existing cross culverts.

Task Order 48 – 2024 Street Maintenance Project - \$227,163.21

The project consists of street maintenance improvements consisting of HMAC milling/overlay, base repairs, pavement markings, and curb ramps for the three streets listed below. The limits and scope of this maintenance work were developed by HDR and previously submitted to the City of Taylor.

- TH Johnson Dr (North Dr to N Main St), approximately 1.0 miles
- W. Lake Dr (Carlos G Parker Blvd to N Main St), approximately 1.8 miles
- Bill Pickett Tr (Carlos G Parker Blvd to TH Johnson Dr), pavement marking and signing only, approximately 0.4 miles

Task Order 49 – 2024 Downtown Streetscape Improvements Project - \$221,533.50

This project will develop pedestrian streetscape improvement plans for two corners of 2nd Street at Main Street and all four corners of 2nd Street and Talbot. This project builds off of the previous streetscape project Task Order 19 “Downtown Striping and 2nd & Main Intersection Improvements”, in which the Northwest corner of 2nd and Main was improved. The goal of the project is to improve pedestrian safety, walkability of downtown, and revitalize the 2nd street corridor.

Task Order 50 – MLK Sidewalk Project - \$498,396.00

HDR will support the City in design, bidding, and coordination with the UPRR for a 5' sidewalk along East MLK Jr Blvd and South Robinson Street. HDR will develop plans, specifications, and estimates for a 5' sidewalk along East MLK Jr Blvd from Main Street to South Robinson Street and along South Robinson Street from East MLK Jr Blvd to 100' north of the UPRR crossing, site investigation, UPRR coordination for two at-grade crossings, and ADA accessible route from Robinson Park parking lot to the pavilion.

Task Order 51 – 2024 CIP Parks Project Management - \$59,978.00

HDR will provide Owners Representative Services, Bid Phase Services, and Construction Administration and Inspection Services for eleven Parks and Recreation Department projects. These projects span between Bull Branch Park, Rotary Park, Mallard Ballfield, Heritage Square and Taylor Regional Park. HDR will coordinate with Parks and Recreation Department, various contractors, vendors, and installers, City Staff, stakeholders, and citizen representatives. The following sub-projects are included in this project:

Bull Branch Park Improvements
Fishing Pier Renovation

Pavilion Renovations
 Bathroom Renovations
 Ballfield Renovations, Concourses, Shade Structures, and Bleachers
 LED Light Upgrades
 Rotary Park Improvements
 Bathroom Renovations
 Ballfield Renovations, Concourses, Shade Structures, and Bleachers
 LED Light Upgrades
 Mallard Ballfield Renovations, Concourses, Shade Structures, and Bleachers
 Heritage Splash Pad Reconstruction
 Synthetic Turf Infield Upgrades at Taylor Regional Park
 HDR Architecture operates separately HDR Engineering, therefore a separate Master Service Agreement is required. Attached to this item is the MSA for HDR Architecture, Inc.

Task Order 1 – Fire Station 1 & 2 Design Services - \$481,200.00

At Fire Station #1 the design improvements include; two separate additions totaling 2,655 square feet. One addition is located on the eastern side of the building facing Elliott Street. The 1,945 square foot addition will include; eight individual dorm / sleeping rooms, three shared uni-sex ADA accessible restrooms with showers. While the other addition also along the eastern side of the apparatus bays will add 710 square feet, to accommodate a larger aerial truck. There is also planned 3,700 square feet of interior renovations that are part of this project scope. On the exterior, the site work includes adding four (4) visitor parking spaces one (1) of which is ADA accessible.

At Fire Station #2 the design improvements include; a one story, 2,185 square feet addition and 1,680 square feet in renovations. It will add eight individual dorm / sleeping rooms, three shared uni-sex ADA accessible restrooms with showers. There are also planned interior upgrades that will improve the living and working areas for staff, that are part of this project scope. On the exterior, the site work includes adding 14,000 square feet area of paving for proper apparatus circulation.

3. PROS and CONS	
<u>PROS</u>	<u>CONS</u>
• Design work is the first step of project implementation. • Task orders are for projects previously presented to Council on January 10th.	• No foreseeable cons.

4. RECOMMENDATION

Staff recommends executing task orders.

5. FUNDING SOURCE

6. TIMELINE

There are individual timelines for each Task Order as specified therein.

7. OTHER OPTIONS

Reject any of the proposals presented.

8. ATTACHMENTS

1. 2024_CIP Projects_TaskOrders
2. Task Orders_47-51_Arch MSA_TO1



**PROPOSED 2024 CAPITAL IMPROVEMENT
PROJECTS FOR DEBT ISSUANCE
DESIGN WORK AUTHORIZATIONS**

City Council

City of Taylor

March 28th, 2024



SUMMARY

- The Capital Improvement Projects in this presentation are to be funded through the 2024 debt issuance
- Projects in this presentation were presented before City Council on January 10, 2024
- Design initiation is the first step of implementation for selected projects.
- Some projects presented on January 10th will be brought to Council at a later date. The projects presented today are not comprehensive from

DRAINAGE

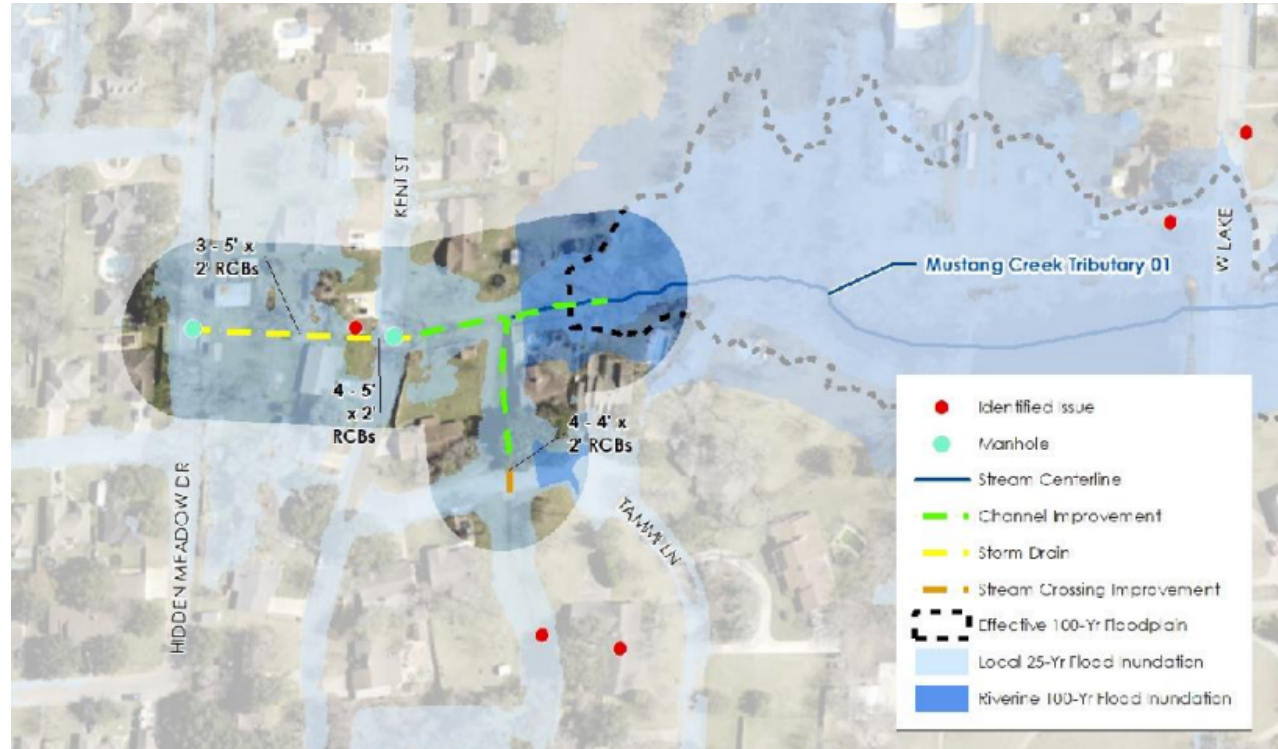
Task Order 47 – Local Flood Reduction Projects

Bond Budget for Total Project Costs

Tammi Lane	\$1,150,000
Burkett Street	\$350,000
Velma Drive	\$1,100,000
Old Thorndale Road	\$435,000
	\$3,035,000

TAMMI LANE (\$1,150,000)

- Installation of concrete-lined channel, replacement of existing cross culverts, and raising of Tammi Lane
- Alleviates roadway ponding
- Relieves existing storm drainage capacity concerns
- Reduces overtopping of the street
- Benefits 15 structures



BURKETT STREET (\$350,000)

- Regrading of roadside ditches, replacement of driveway culverts, and adding two proposed street culverts
- To address ponding along Burkett Street
- Increases the capacity of the drainage system
- Reduces residential lot property flooding
- Benefits 15 structures



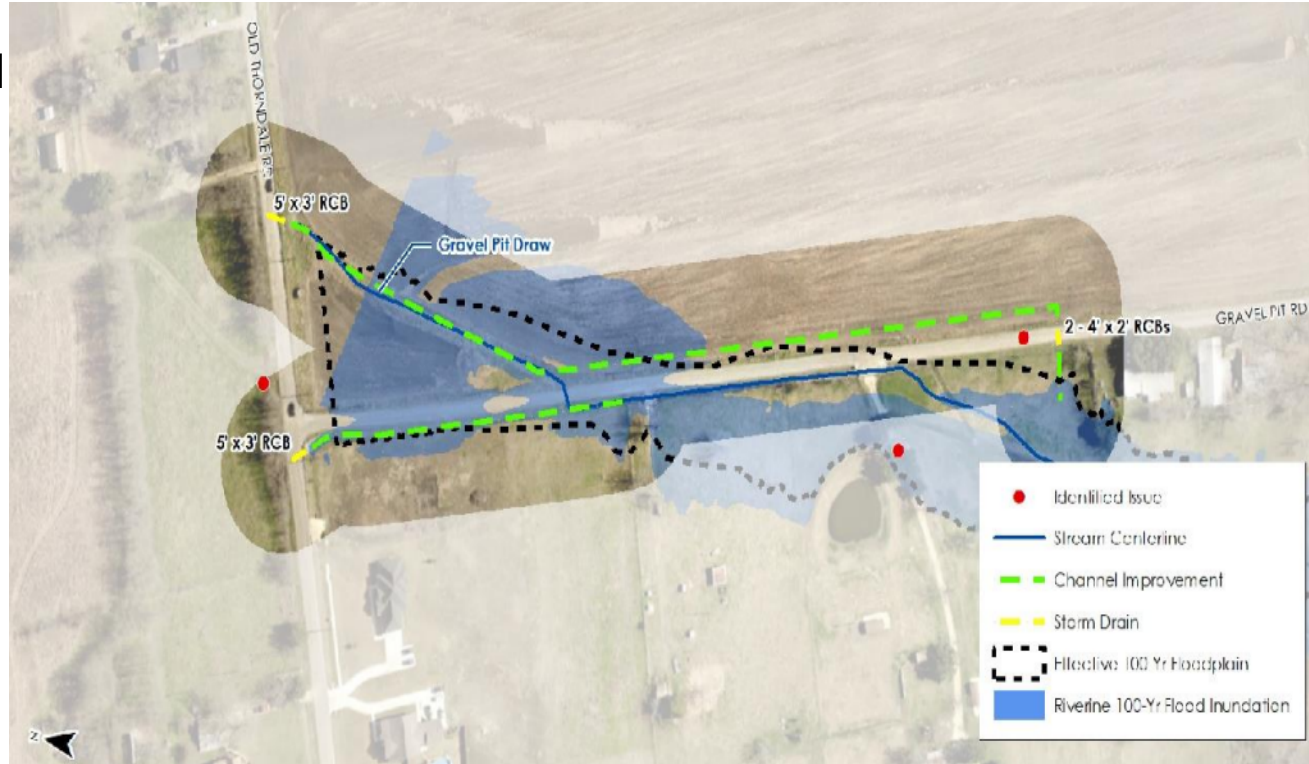
VELMA DRIVE (\$1,100,000)

- Installation of two new storm drainage systems along Velma Dr and Holly Springs Dr
- Increases the capacity of the drainage system
- Reduces residential lot property flooding
- Benefits 25 structures



OLD THORNDALE ROAD (\$435,000)

- Replacement of two cross culverts under Old Thorndale Rd and regrading of adjacent roadside ditches
- Reduces overtopping along Old Thorndale and Gravel Pit Rd
- Reduces residential lot property ponding
- Increases capacity of channels and culverts



STREET MAINTENANCE

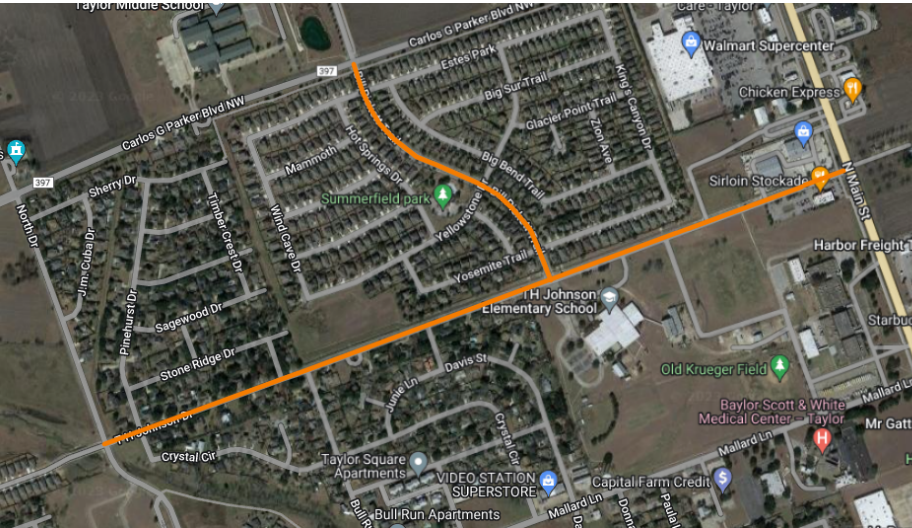
Task Order 48 – 2024 Street
Maintenance Project

Bond Budget for Total Project Costs

TH Johnson Street Maintenance	\$1,250,000
Lake Drive Street Maintenance	\$2,500,000

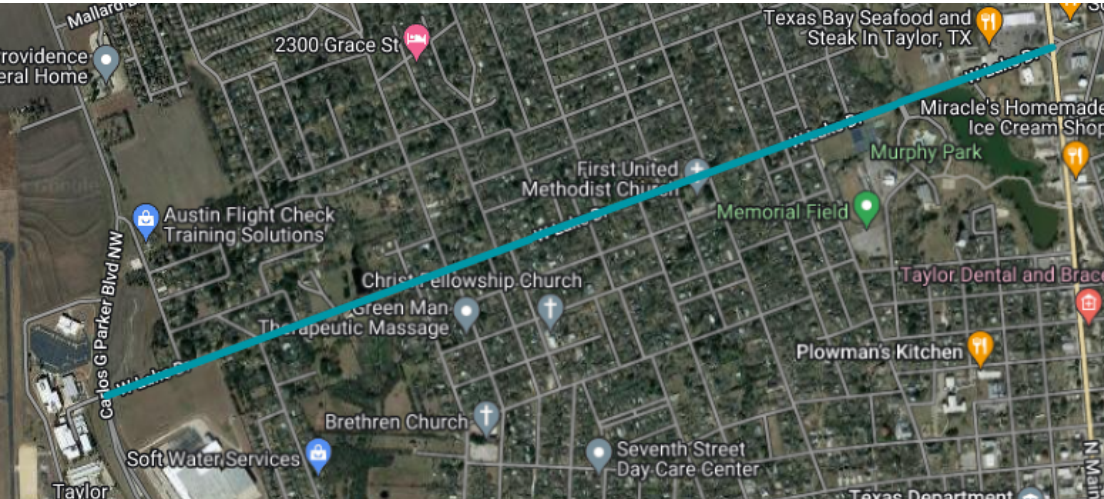
T H JOHNSON STREET MAINTENANCE

- East/West connection through Taylor to be resurfaced or rebuilt to
- Similar to the Mallard construction from the 2022 Street Maintenance project
- Restriping to align with Envision Taylor Comprehensive Plan goals



LAKE DRIVE STREET MAINTENANCE

- East/West connection through Taylor to be resurfaced or rebuilt to add years of life to the street.
- Similar to the Mallard construction from the 2022 Street Maintenance project
- Restriping to align with Envision Taylor Comprehensive Plan goals



SIDEWALKS & STREETSCAPE

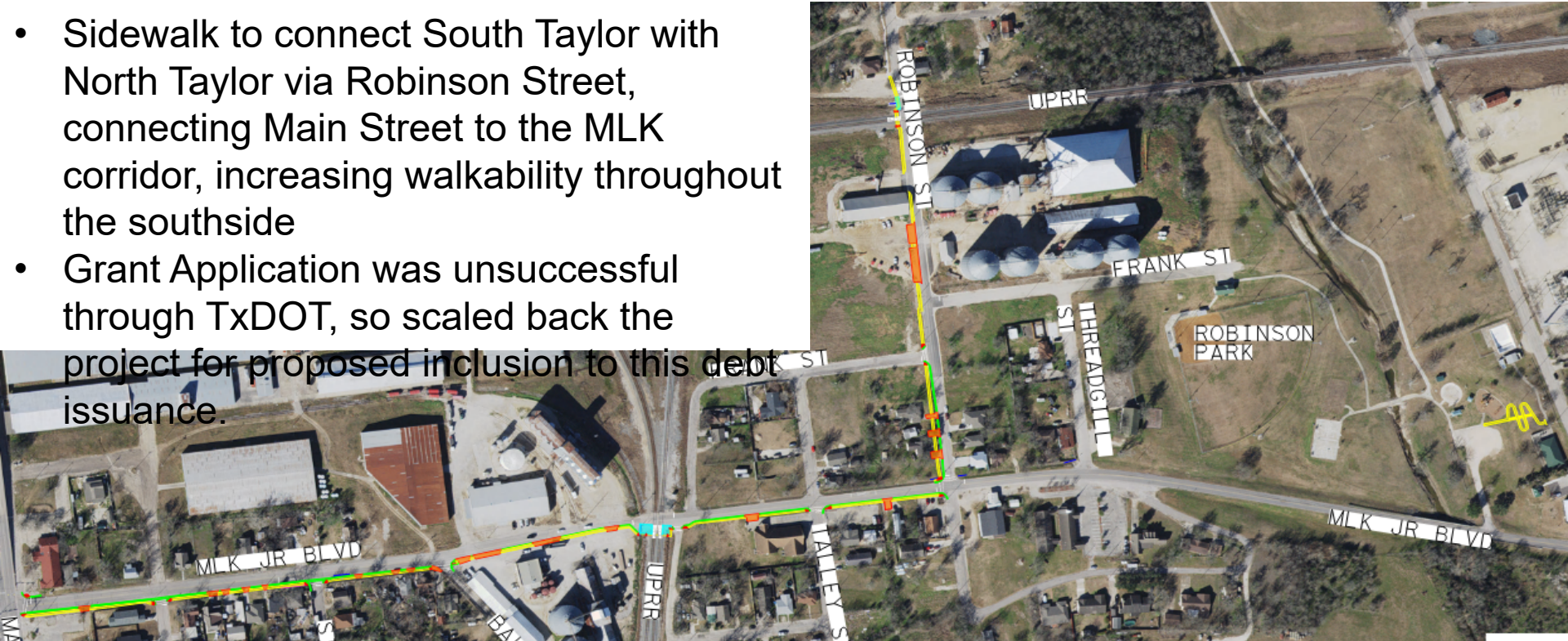
Task Order 49 – 2024 Downtown Streetscape
Improvements Project
Task Order 50 – MLK Sidewalk Project

Bond Budget for Total Project Costs

Downtown Streetscape (Corners of 2 nd & Talbot and 2 nd & Main)	\$1,500,000
MLK Sidewalk (Robinson St., Frank St., & Robinson Park)	\$4,500,000

MLK SIDEWALK (ROBINSON ST, FRANK ST, ROBINSON PARK)

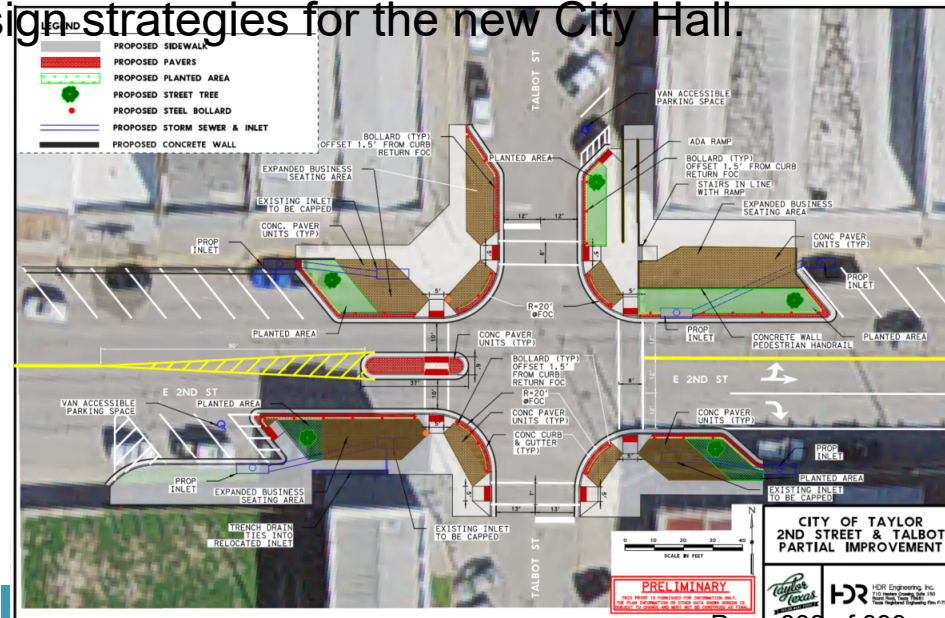
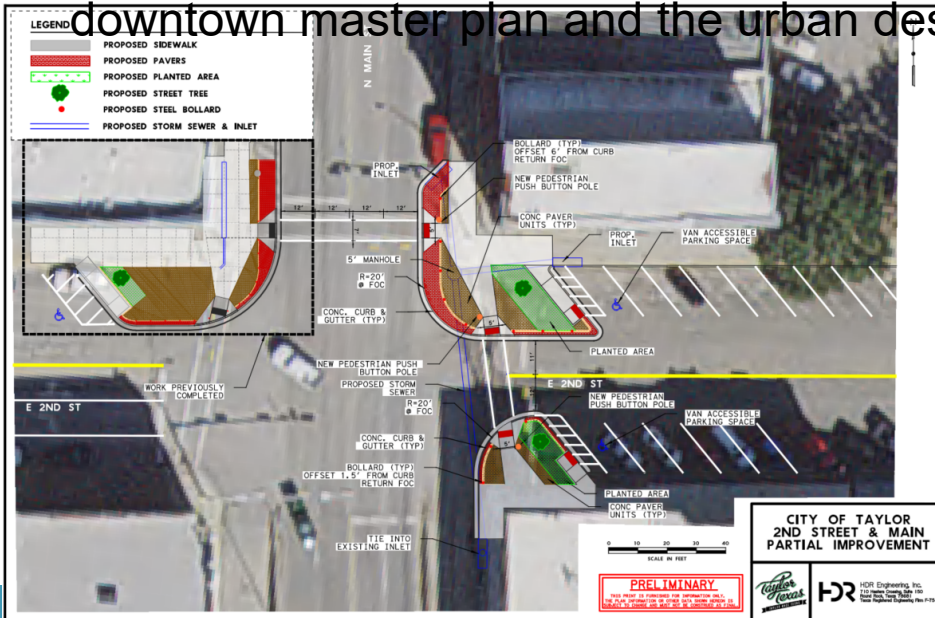
- Sidewalk to connect South Taylor with North Taylor via Robinson Street, connecting Main Street to the MLK corridor, increasing walkability throughout the southside
- Grant Application was unsuccessful through TxDOT, so scaled back the project for proposed inclusion to this debt issuance.



DOWNTOWN STREETSCAPE (CORNERS OF 2ND & TALBOT AND 2ND & MAIN)

- Streetscape improvements for the east side of 2nd/Main and the Talbot/Main intersections
- Lionheart is doing the urban design for this project to align with the ongoing

downtown master plan and the urban design strategies for the new City Hall.



PARKS

Task Order 51 – 2024 CIP Parks Project Management

Implementation of Parks Master Plan Projects

Bond Budget for Total Project Costs

Bull Branch Pavilion Replacement	\$137,500
Bull Branch Ballfield/Park and Rotary Restroom Update	\$60,500
Bull Branch, Mallard, Rotary Improvements (Concourse, Shade structures, Bleachers)	\$385,000
Bull Branch Fishing Pier Improvements	\$148,000
LED Light Upgrade at Bull Branch, Rotary Softball	\$602,400
Synthetic Turf Two Infields in TRP	\$369,600

BULL BRANCH PAVILION REPLACEMENT

- Replacement of the pavilion within Bull Branch Park
- Existing pavilion is rundown and sagging



BULL BRANCH BALLFIELD/PARK AND ROTARY RESTROOM UPDATE

- Renovation of existing facilities to include new partitions, plumbing fixtures, lighting and other cosmetic enhancements



BULL BRANCH, MALLARD, ROTARY IMPROVEMENTS (CONCOURSE, SHADE STRUCTURES, BLEACHERS)

- Replace and add shade structures to Rotary, Mallard and Bull Branch Ballfields

Add concrete concourses and new aluminum bleachers at these fields



BULL BRANCH FISHING PIER IMPROVEMENTS

- Inspection has shown the pier is structurally sound, the improvements will be to replank and install new hand/guard rails



LED LIGHT UPGRADE AT BULL BRANCH, ROTARY BASEBALL/SOFTBALL

- Replace existing lighting elements with more efficient LED lights
- Reduces energy consumption and maintenance costs
- Robinson Park LED upgrade has been a huge success



Existing lighting at Bull Branch Fields

SYNTHETIC TURF IN 2 INFIELDS WITHIN TRP

- Turf to be added to the two championship level fields at TRP
- Turfing two infields will reduce maintenance cost and time following rain events



FACILITIES

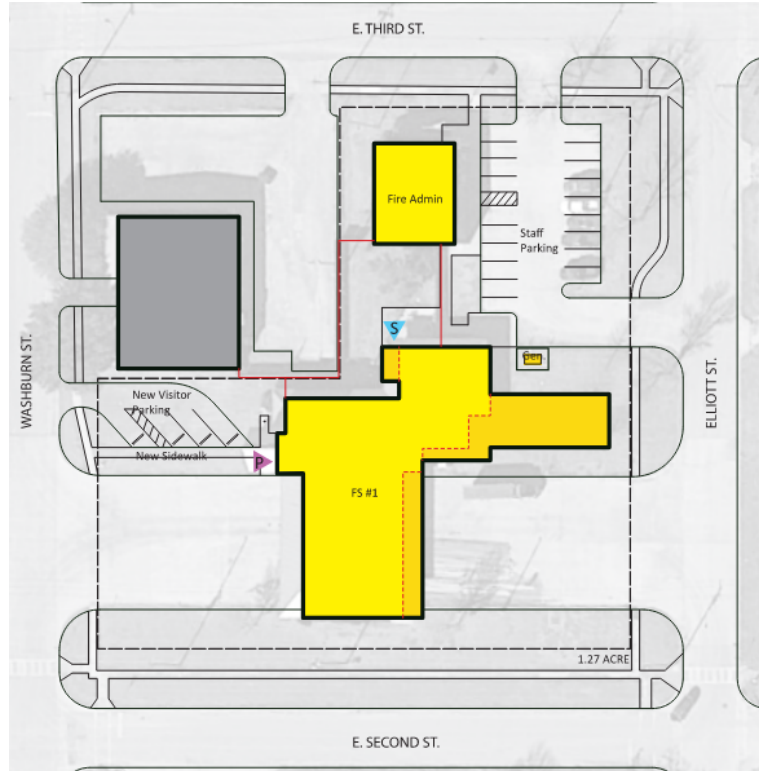
Master Services Agreement (MSA) with HDR
Architecture
Task Order 1 – Fire Station 1 & 2 Design Services

Bond Budget for Design Costs

Fire Station 1 & Fire Station 2 Renovation Design	\$500,000
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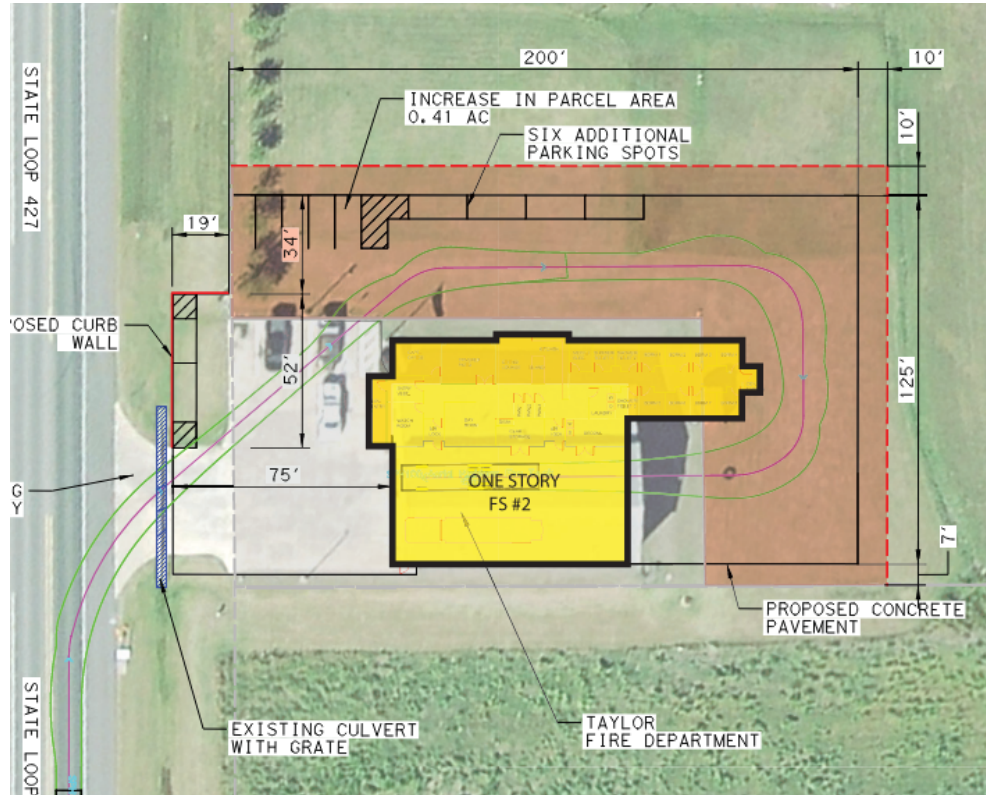
FIRE STATION 1 RENOVATION DESIGN

- Fire station 1 building addition and renovation
- General site and layout optimizations and renovations
- Align Fire Station 1 urban design & façade with the City Hall architectural and urban design approaches



FIRE STATION 2 RENOVATION DESIGN

- Fire station 1 expansion and renovation to accommodate platform ladder truck, facilitate drive through apparatus bays, and accommodate future staffing
 - Land acquisition is in final stages





ENGINEERING SERVICES PROPOSAL

Local Flood Reduction Projects

TASK ORDER: TO47

1. PROJECT DESCRIPTION:

The City of Taylor passed a bond in 2023 that included four local flood reduction projects identified in the City's Drainage Master Plan (DMP) developed in 2022. The four drainage improvement projects included in the City's bond are Velma Drive (BB 08), Tammi Lane (MC 01), Burkett Street (BB 10), and Old Thorndale Road (GPD 01). The City has requested HDR provide this proposal for the engineering design phase to prepare construction documents to include the four flood reduction projects. Bidding and construction phase services will be submitted in a separate proposal once the design elements have been better defined. The following discusses each of the four local flood reduction projects.

Velma Drive Area Drainage Improvements (Project Id: BB 08):

Velma Drive Area Drainage Improvements project is located along Velma Drive and a segment of Holly Springs Drive from Velma Drive to Dahlberg Blvd. and was ranked 9th in the City's Drainage Master Plan (DMP) list of priority drainage projects. The project includes two new storm drain systems that connect into existing drainage channel in the area.

The Figure 1 below is an overview of the Velma Drive project area and the proposed drainage improvements identified in the City's DMP which includes approximately 1,500 LF of storm drainage trunk line. These improvements consist of new storm drain system along Holly Springs Drive that will outfall to an existing drainage ditch. The second storm drain system is along Velma Drive that will outfall to the same existing ditch near Donna Drive. The City's 2022 DMP construction cost estimate is \$970,360 (including a 30% contingency) for the Velma Drive Area project. Escalating the construction cost to 2024 assuming 5% per year brings the construction cost to approximately \$1.1M.



Figure 1: Velma Drive Project Area

Tammi Lane Area Drainage Improvements (Project Id: MC 01):

Tammi Lane Area Drainage Improvements project is located near Tammi Lane, Kent Street, and Hidden Meadow Drive and was ranked 12th in the City's Drainage Master Plan (DMP) list of priority drainage projects. This area experiences significant ponding in the general vicinity where two open channels meet south of Kent Street and east of Tammi Lane. This creates a ponding effect that extends north of Kent Street to Hidden Meadow Drive.

The Figure 2 below is an overview of the Tammi Lane Area and the proposed drainage improvements identified in the City's DMP. These improvements include approximately 545 LF of channel improvements, culvert improvements at Tammi Lane, and upgrade to an existing storm drain system. The City's 2022 DMP construction cost estimate is \$1.03M (including a 30% contingency) for the Tammi Lane Area project. Escalating the construction cost to 2024 assuming 5% per year brings the construction cost to approximately \$1.14M.

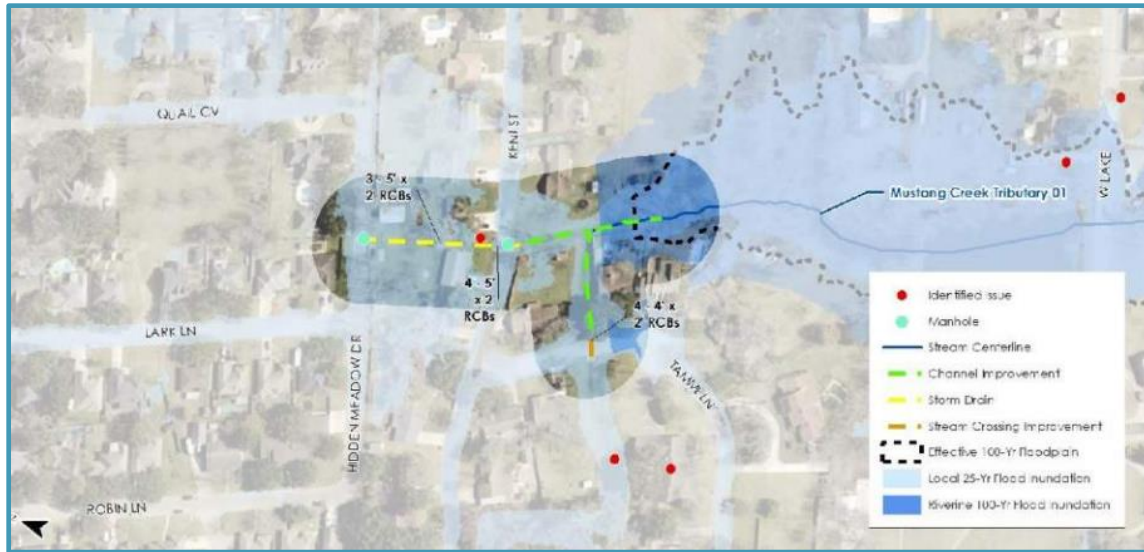


Figure 2: Tammi Lane Project Area

Burkett Street Area Drainage Improvements (Project Id: BB 10):

Burkett Street Drainage Improvements project is located along Burkett Street, south of Old Thorndale Road and near Bull Branch and was ranked 8th in the City's Drainage Master Plan (DMP) list of priority drainage projects. The project includes re-grading of roadside ditches along Burkett Street, replacing drivel culverts, and adding two cross culverts to navigate flow to the east side of Burkett Street at Davidson Drive and Lenora Drive.

The Figure 3 below is an overview of the Burkett Street project area and the proposed drainage improvements identified in the City's DMP and includes approximately 975 LF of drainage ditch improvements. These improvements will convey roadway runoff to a new outfall ditch to convey storm water to Bull Branch. The City's 2022 DMP construction cost estimate is \$295,670 (including a 30% contingency) for the Burkett Street Area project. Escalating the construction cost to 2024 assuming 5% per year brings the construction cost to approximately \$325,237.



Figure 3: Burkett Street Project Area

Old Thorndale Road Area Drainage Improvements (Project Id: GPD 01):

Old Thorndale Road Area Drainage Improvements project is located along Old Thorndale Road and Gravel Pit Road and was ranked 11th in the City's Drainage Master Plan (DMP) list of priority drainage projects. The Figure 4 below is an overview of Old Thorndale Road area that includes upgrading of two cross culverts on Old Thorndale Road that are undersized and drainage channel improvements of approximately 500 LF of roadside ditch improvements on the west side of Gravel Pit Road and 1,180 LF of ditch improvements on the west side of Gravel Pit Road. A new cross culvert under Gravel Pit Road is proposed that outfall to a new channel that flows to Gravel Pit Draw.

The City's 2022 DMP construction cost estimate is \$364,040 (including a 30% contingency) for the Old Thorndale Road Area project. Escalating the construction cost to 2024 assuming 5% per year brings the construction cost to approximately \$400,444.



Figure 4: Old Thorndale Road Project Area

2. SCOPE OF SERVICES TO BE PERFORMED:

The following outlines the tasks to be performed by HDR for the design phase services for this drainage project.

Scoping Assumptions / Exclusions

- City of Taylor Drainage Design and Analysis Criteria as provided in the Engineering Manual to be followed.
- Conceptual design developed in the City's Drainage Master Plan is feasible and can be designed.
- City will provide 3rd party consultant services including survey, subsurface utility engineering investigation, and geotechnical field investigation.
- FEMA Conditional/Letter of Map Revision (CLOMR/LOMR) is not included.
- Design intent is to meet drainage criteria identified in the Drainage Master Plan. Larger events can occur and flooding is still possible within the project area.
- Land acquisition and/or easement are not included and will be additional services if required.
- City will provide coordination and outreach with property owners.
- Bid Phase and Construction Phase are not included in this Design Phase scoping.

1 Task 1: Project Management

The project management tasks below will be performed throughout the duration of this project. The duration of this project is assumed at 14 months for all four flood reduction projects and includes design phase only.

- 1.1. Project Startup. HDR will establish sub-consultant scopes of work and agreements. Establish project controls, work plan, and schedule.
- 1.2. Team Management. HDR will manage project team for duration of project and provide project management services to control project quality, progress, and budget.
- 1.3. Monthly Reports. HDR will provide monthly progress reports and status updates as part of monthly invoice cycle on tasks completed, on-going and upcoming tasks, issues and challenges encountered, and budget and schedules for design, permitting, acquisition, and construction in Microsoft Project format.
- 1.4. Status Meetings. HDR will conduct bi-monthly online project status meetings with the City's project sponsor. HDR will prepare a meeting agenda for each meeting, and following each meeting, prepare meeting minutes to summarize key decisions and action items.

Task 1 Deliverable:

- Electronic PDF submittals of monthly progress reports, schedule, meeting agendas and minutes.

2 Task 2: Design Data Collection

The following sections outline HDR's effort for the Data Collection task including all four local flood reduction projects as discussed in Project Description above.

- 2.1 Data Collection. Collect data from field visits, City and publicly available sources which may including:
 - GIS-based data
 - Most current Central Texas LiDAR terrain data
 - Buildings footprints (available and needs refining / cleaning)
 - Road center lines (available and needs refining / cleaning)
 - Road / paved areas (buffer center lines for roadways)
 - Land Cover, Parcels or similar to assign land use and terrain roughness
 - Bridge/culvert information (available information from existing regional hydraulic models)
 - Existing storm drain information and as-builts
 - Hydrologic and hydraulic data
 - Flood damage report data from the City
- 2.2 Topographic & Boundary Design Survey: City will contract directly with 3rd party surveyor to obtain and provide design level survey of the project area as defined by HDR in Section 5 to complete the design. HDR will provide coordination effort with the City's 3rd party survey consultant.

- 2.3 Subsurface Utility Engineering (SUE): City will contract directly with 3rd party to conduct subsurface utility exploration (SUE) data including location, size, depth and utility type in the project area defined by HDR in Section 5 to complete the design. HDR will provide coordination effort with the City's 3rd party SUE consultant.
- 2.4 Geotechnical Field Investigation: City will contract directly with a 3rd party geotechnical field investigation provider to obtain and provided field data during the design phase of the project area as directed by HDR in Section 5. HDR will provide coordination effort with the City's 3rd party geotechnical field investigation consultant.

3 Task 3: Environmental Permitting

The following sections outline HDR's effort for the Environmental Permitting task including all four local flood reduction projects as discussed in Project Description above.

3.1 Site Visit to Identify Environmental Conditions

HDR will visit the site to execute the tasks below to support the preparation of the Constraints and Permitting Analysis (CAPA).

- a) Vegetation/Habitat Assessment: HDR will complete a vegetation assessment by recording the dominant plant species observed and habitat types present within the project area. The project area will be evaluated for state and federally listed Threatened and Endangered Species potential habitat, including a review of U.S. Fish and Wildlife Services (USFWS) Information for Planning and Consultation (IPaC) and Texas Parks and Wildlife Department (TPWD) Rare, Threatened, and Endangered Species of Texas lists for Williamson County.
- b) Delineation of Waters of the U.S. (WOTUS): One hydrological feature, a riverine National Wetland Inventory line was shown through the project area. HDR would assess the project area for potential waters of the U.S. (WOTUS) and would conduct an on-site delineation of WOTUS as needed. The delineation will be performed consistent with the 1987 Corps of Engineers Delineation Manual and 2010 Great Plains Regional Supplement. WOTUS will be defined in accordance with the guidance from the U.S. Army Corps of Engineers (USACE) effective at the time of the survey. The limits of the WOTUS will be recorded using a sub-meter GPS. Coordination with the USACE for a Preliminary or Approved Jurisdictional Determination or a Section 404 permit application is not included in this scope.

3.2 Constraints and Permitting Analysis

HDR will prepare an Environmental Constraints and Permitting Analysis (CAPA) report to provide general descriptions of potential environmental and cultural resources constraints for the project area. The report will include a permitting evaluation summarizing the potential local, state, and federal permitting requirements.

- a) Desktop Review: HDR will use publicly available datasets and aerial photos to identify water resources, vegetation communities, and observations or habitat of state and federal threatened and endangered species within the proposed project area.
- b) Cultural Resources Desktop Review: HDR will conduct a basic desktop database review of the Texas Historical Commission's (THC's) Archeological Sites Atlas and Historical Sites Atlas to determine the presence or absence of previously recorded cultural resources for the project area and within a 1-mile buffer. The records search will define previous cultural resources management projects, archaeological sites, National Register properties, cemeteries, historic markers, or other cultural resources located within the project area or the surrounding buffer area.

Additionally, HDR will consult data from the U.S. Department of Agriculture Natural Resources Conservation Service Soil Service, the Geologic Map of Texas, and the Texas Department of Transportation's Potential Archaeological Liability Maps to assess the potential of the site for containing preserved archaeological deposits. HDR will also review historical maps and aerial photography to identify potential historic-age archaeological sites and architectural resources, in addition to documenting the degree of landscape modification that has occurred since the early twentieth century period. Recommendations (as needed) for further cultural resources investigations will be included. The summary of the cultural resources evaluation will be included in the CAPA Report.

- c) Permitting Table: HDR will prepare a permitting analysis table that summarizes the local, state, and federal permitting requirements for the proposed project. This will be included as an appendix in the CAPA report.
- d) Constraints and Permitting Analysis (CAPA) Report: The results of the environmental field investigation, environmental and cultural resource desktop review, and the permitting table will be presented in a CAPA report. The CAPA will address local, state and federal environmental permitting requirements for the proposed project. The CAPA will be submitted electronically (in Adobe Portable Document Format).

3.3 THC Coordination

HDR will perform a literature and records review for the proposed project area. HDR cultural resources staff will consult the Texas Historical Commission's online Texas Archeological Sites Atlas to locate previously recorded cultural resources, including those listed in the National Register of Historical Places (NRHP), State Antiquities Landmarks (SALs), Official State of Texas Historical Markers (OTHMs), Recorded Texas Archeological Landmarks (RTHLs), cemeteries, and local historic landmarks. In addition, HDR will review historical maps, soil, and geological data, as well as historical aerial photographs of the project area. These data will be analyzed and results provided in a letter addressed to the THC that includes recommendations, based on the findings and the project description, whether additional field study may be necessary to comply with local, state, or federal regulations.

Limitations/Assumptions

1. The Environmental Constraints and Permitting Analysis report includes two rounds of review comments. If additional rounds are requested, an additional scope and fee would be required.
2. Presence/absence surveys for federal or state listed species are not included in this scope.
3. If the proposed project area changes, then an additional scope and fee would be required.
4. WOTUS permitting is not anticipated for the proposed project and is not included in this scope.
5. Summary of the cultural resources desktop review will be included in the CAPA report. This scope does not include any surveys or permitting for cultural resources.

Deliverables

1. Prepare an Environmental Constraints and Permitting Analysis (CAPA) report which includes the results of the field investigation, environmental and cultural resources desktop review, and the permitting table summarizing local, state and federal requirements in PDF format.
2. HDR will prepare and submit a THC coordination letter with findings and recommendations in PDF format.

4 Task 4: Preliminary 30% Design Documents

This task outlines HDR's effort for the 30% Design Documents task including all four local flood reduction projects as discussed in Project Description above. This scope assumes the flood reduction projects will be bid together.

- 4.1 Drawings. HDR will update the conceptual design concepts developed in the City's DMP and prepare 30% design assuming approximately 20 sheets. Design sheets may include:
 - a. General Information Sheets - Cover sheet, sheet index, legends, general notes, quantities, and overall project layout map showing project limits, staging areas, access, environmental sensitive areas that should be avoided during construction, and phasing. Develop recommendation of project phasing for sequencing of bid packages and construction, if needed.
 - b. Right-of-Way and Easement Layouts with Project Improvement Sheets - Define easement and land acquisition requirements.
 - c. Drainage Calculations Sheets - Drainage Area Map and Hydrologic and Hydraulic Data Tables.

- d. Storm Drain Improvement Sheets - Proposed storm drain plan and profiles, typical sections, pipe sizes, and inlet locations.
 - e. Channel Improvement Sheets - Proposed channel improvement plans, profile, typical sections.
 - f. Utility Relocation Sheets – Identification of potential water & wastewater utility conflicts. Relocation and adjustment plans included in the following design submittal.
- 4.2 Hydrology and Hydraulics: HDR will prepare a 2D hydraulic model to represent the design data and preliminary design concepts. HDR will prepare a Drainage Report to document the results of the hydrologic and hydraulic analysis for the frequency design event and the 100-year storm events to ensure no adverse impacts.
- 4.3 Cost Estimate: Engineer will develop preliminary design-level opinion of probable construction cost (OPCC). OPCC will conform to AACE Class 4 standards (accuracy of estimate between -20% to +40%). Estimates will be developed using the available City bid unit prices, TxDOT bid unit costs, and other readily available regional recent project low bid unit prices.
- 4.4 Utility Coordination: Identify and contact existing utilities located in the project area. HDR utility identification and coordination services for design will include the following:
- a. Confirm point of contacts, send out formal Notification Letters communicating project timeline, timeline needs of utility relocations.
 - b. Create and maintain Utility Communication Log tracking correspondence with utility companies.
 - c. Identify utility conflicts with proposed improvements and constructability of improvements with labeling corresponding numerical ID.
 - d. Coordinate and conduct utility coordination meetings (including meeting minutes).
 - e. Identify Utilities with Compensable Rights - Coordinator will investigate prior right claims by utilities submitting such claims, Coordinator will request appropriate documentation from utilities to validate prior rights.
 - f. Optimize street and drainage design to minimize/avoid conflicts with utilities.
 - g. Create and maintain Utility Conflict Matrix identifying each Conflict ID.
- 4.5 Geotechnical Design Recommendations: Geotechnical Engineer will prepare recommendations for various design elements, including: slope stability; and construction recommendations (excavation, trenching, backfill, compaction requirements, and groundwater) based on Geotechnical Field Investigation provided by City 3rd party consultant.

Task 4 Deliverables:

1. 30% Drainage Design Report in PDF
2. 30% Design Drawings in PDF format (Size: 22"x34")
3. 30% design OPCC in PDF format
4. 30% Utility conflict summary and Utility Layout in PDF format
5. Geotechnical Design Recommendations

5 Task 5: 70% Design Documents

This task outlines HDR's effort for the 70% Design Documents task including all four local flood reduction projects as discussed in Project Description above. This scope assumes the flood reduction projects will be bid together.

- 5.1 **Drawings:** HDR will address comments from the 30% drawings to prepare 70% drawings of proposed improvements in accordance with applicable City and TxDOT design criteria and specifications. Assuming 40 sheets, drawings may include:
 - a. General Information Drawings
 - b. Right-of-Way and Easement Layouts with Project Improvements – Define easement and land acquisition requirements.
 - c. Drainage Area Map
 - d. Storm Drain Improvement Plans
 - e. Channel Improvement Plans
 - f. Water & Wastewater Relocation and Adjustment Plans
 - g. Pavement Trench Repair Plans
 - h. Structural Details
 - i. Traffic Control Plans
 - j. Temporary Erosion & Sedimentation Control and Restoration Plan (SW3P)
- 5.2 **Drainage Report:** Update hydrologic and hydraulic models, H&H data tables, and drainage report.
- 5.3 **Project Manual:**
 - a. Develop Division 00 and 01 requirements and specifications
 - b. Engineer to provide applicable technical specifications, special provisions, and special specifications.
- 5.4 **Cost Estimate:** Engineer update opinion of probable construction cost (OPCC). OPCC to AACE Class 3 standards (accuracy of estimate between -15% to +30%).

- 5.5 Utility Coordination: Provide utility coordination of existing utilities affected by the project. Utility Coordination services will include:
- a. Calculate conflict confirmation/ clearance with pavement/ drainage/ improvement design information. Provide Calculation Binder showing evidence of information used to confirm/ clear each conflict.
 - b. Upon confirmation of all conflicts, work with design team(s) and utility companies to obtain best solution to resolve each conflict.
 - c. Coordinate with each utility company to determine and record: design time, long-lead material time, moratorium periods, bidding/ award time, construction time and removal/ proper abandonment.
 - d. Provide technical support for interpretation of Utility: standards, timelines, material descriptions, labor quantities, symbols, terms/ slang, and prior rights validation.
 - e. Provide conceptual alignments for all required facilities needing relocation.
 - f. Prepare Proposed Utility layout.

Task 5 Deliverables:

1. 70% Design Drawings in PDF (Size: 22"x34")
2. 70% OPCC in PDF
3. 70% Drainage Report in PDF
4. 70% Utility conflict summary and Utility Layout in PDF format

6 Task 6: Construction Documents (100% Design)

This task outlines HDR's effort for the 100% Design Documents task including all four local flood reduction projects as discussed in Project Description above. This scope assumes the flood reduction projects will be bid together.

- 6.1 Drawings: Develop final signed and sealed plans for construction package incorporating previous review comments, utility coordination information, proposed easements, final hydrologic and hydraulic drainage design results, temporary traffic control plans, and final permitting information.
- 6.2 Project Manual: Provide final Project Manual.
- 6.3 Cost Estimate: Engineer update opinion of probable construction cost (OPCC). OPCC to AACE Class 1 standards (accuracy of estimate between -5% to +10%).
- 6.4 Drainage Report: Provide final H&H data and report.



Task 6 Deliverables:

1. Signed and Sealed Drawings in PDF (Size: 22"x34")
2. Signed and Sealed Drainage Report PDF
3. Signed and Sealed Project Manual PDF
4. Signed and Sealed Final OPCC in PDF
5. Utility sign-off PDFs

3. ENGINEER'S FEE:

Compensation for the Engineer's service under this Agreement shall be on the basis of Lump Sum. The breakdown for the Lump Sum amount is summarized below.

DESIGN PHASE SERVICES

Direct Labor

Task 1: Project Management.....	\$ 25,900.00
Task 2: Design Data Collection	\$ 26,900.00
Task 3: Environmental Permitting Needs.....	\$ 54,600.00
Task 4: Preliminary 30% Design Documents.....	\$ 208,800.00
Task 5: 70% Design Documents	\$ 167,900.00
Task 6: Construction Documents (100% Design)	\$ 57,600.00
Direct Expenses	\$ 700.00

TOTAL DESIGN ENGINEERING SERVICES	\$ 542,400.00
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4. WORK SCHEDULE:

The major project milestones durations for each task are anticipated not to exceed that which is listed below. These durations do not include City review time for each milestone submittal. Durations may vary based on outside factors and conditions beyond Engineer's or City's control such as easement acquisitions or franchise utility relocation delays. A detailed project schedule will be provided on the Notice to Proceed is provided.

Task 1: Project Management.....	14 months from NTP
Task 2: Design Data Collection	2.5 months from NTP
Task 3: Environmental Permitting Needs.....	2.5 months from NTP



Task 4: Preliminary 30% Design Submittal	7 months from NTP
Task 5: 75% Design Submittal.....	12 months from NTP
Task 6: Construction Documents (100% Design)	14 months from NTP

5. CITY RESPONSIBILITIES:

- 5.1 Topographic & Boundary Design Survey: City will contract directly with 3rd party surveyor to obtain and provide design level survey of the project area as defined by HDR in Section 5 to complete the design. Surveying services for the entire project area will include the following:
- a) Secure right-of-entry (ROE) for surveying activities.
 - b) Horizontal and vertical control. Horizontal control shall be based on Texas State Plane Coordinate System, North Central Zone, NAD-83. Vertical control to be based on NGVD-88. Use survey feet units.
 - c) Locate visible utilities within the project limits.
 - d) Generate, recover, and/or verify existing horizontal and vertical project primary control at the site, if any.
 - e) Establish additional secondary control as needed for the project to collect data along the length of the project.
 - f) Use iron rods with distinguishing caps, cotton spindles (paved areas) or other durable entities for the project control as applicable.
 - g) Perform differential leveling through all the project control (primary and secondary) to establish or extend vertical control for the project.
 - h) Perform a design level survey within the project area limits. The design level survey includes but is not necessarily limited to: roadway, ditches, major grade breaks, culverts, culvert types and sizes, fences, driveways, mailboxes, traffic and other signs, mailbox turnouts, striping, and visible above ground utilities.
 - i) Process the collected information and develop a DTM file and 1-foot interval contours.
 - j) Establish locations for each tree that has a caliber of eight inches in diameter and greater and note the size and species.
 - k) Locate SUE designated utility lines within the project limits and coordinate with SUE provider for timing of the surveying activities.
 - l) Locate (ROW) monumentation and other evidence to reestablish the existing (ROW) lines for design purposes. The Surveyor shall perform sufficient records research from various sources to generate a property schematic of the adjoining parcels to the project. In support of the records research, the surveyor shall perform sufficient field surveying of property corners and other evidence for boundary analysis of the affected adjoining tracts.

5.2 Subsurface Utility Engineering (SUE): City will contract directly with 3rd party to conduct subsurface utility exploration (SUE) data including location, size, depth and utility type in the project area defined by HDR to complete the design. SUE investigation services will include the following tasks:

- SUE QL-B:
 - City subconsultant will develop SUE QL-B Work Plan for project limits.
 - HDR will provide coordination and management of SUE subconsultant and scheduling to complete SUE work.
 - City subconsultant will conduct SUE QL-B services including designating known utilities by conventional geophysical means crossing the proposed geotechnical locations within the project areas. Utilities that will be marked include franchise and site utilities. City subconsultant will mark the location of the designated lines in the field using a combination of paint and pin flags. Upon completion of the field designating activities, City subconsultant will prepare a field sketch of the utilities found.
 - Once all known utilities are designated, City subconsultant will scan the project area to search for unknown utilities. These “unknowns” can be defined as: utilities not shown on available utility record drawings, not known or recollected by site personnel and have no above ground features in close proximity to the project area. In order to find unknown utilities, City subconsultant will perform passive and inductive sweeps of the area. These sweeps will be conducted north to south, east to west and diagonally across the project area.
- SUE QL-A:

City subconsultant will provide SUE services to conduct SUE QL-A services including vacuum excavating up to **12 test holes** as requested. City subconsultant will contact one call prior to beginning work and attempt to designate each line prior to completing at test hole. If the line is non toneable, City subconsultant will dig on the one call marks. City subconsultant will open width of test hole one foot of each side of the center line of the one call marks attempting to expose the utility. If no utility is found this will be considered a dry hole and counted as a completed test hole

5.3 Geotechnical Field Investigation: City will contract directly with a 3rd party geotechnical field investigation provider to obtain and provide field data during the design phase of the project area as directed by HDR. City geotechnical subconsultant will conduct geotechnical field investigations to obtain data to characterize excavation, trench, backfill, and compaction requirements, slope stability, existing pavement, underlying subgrade, and groundwater conditions. The City geotechnical subconsultant will provide geologist or geotechnical technician to oversee and manage the sample collection and soil classification process, provide technical direction during exploration, and prepare detailed boring logs of the material encountered in a Geotechnical Field Investigation report.



This Task Order is executed this _____ day of _____, 2024.

CITY OF TAYLOR, TEXAS

"OWNER"

BY: _____

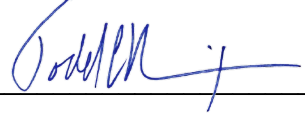
NAME: _____

TITLE: City Manager

ADDRESS: 400 Porter St., Taylor
TX 76574

HDR ENGINEERING, INC.

"ENGINEER"

BY:  _____

NAME: Todd Warrix, P.E.

TITLE: Vice President

ADDRESS: 710 Hesters Crossing
Suite. 150
Round Rock, TX 78681

TASK ORDER NO. 48

This Task Order pertains to an Agreement by and between the City of Taylor, Texas, (“OWNER”) and HDR Engineering, Inc. (“ENGINEER”) dated April 18, 2018, (“the Agreement”). The ENGINEER shall perform services on the project described below as provided herein and in the Agreement. This Task Order shall not be binding until it has been properly signed by both parties. Upon execution, this Task Order shall supplement the Agreement as it pertains to the project described below.

Task Order Number: 48

Project Name: 2024 Street Maintenance

- TH Johnson Dr (North Dr to N Main St), approximately 1.0 miles
- W. Lake Dr (Carlos G Parker Blvd to N Main St), approximately 1.8 miles
- Bill Pickett Tr (Carlos G Parker Blvd to TH Johnson Dr), pavement marking and signing only, approximately 0.4 miles

Part 1.0 Project Description:

The project consists of street maintenance improvements consisting of HMAC milling/overlay, base repairs, pavement markings, and curb ramps for the three streets listed above. The limits and scope of this maintenance work were developed by the ENGINEER and previously submitted to the OWNER.

Part 2.0 Scope of Services to be performed by the Engineer on the Project:

Task 1: Project Management

The ENGINEER shall complete the following:

1. Prepare monthly progress reports including past activities, planned activities, action items, and overall project status (7 months assumed)
2. Perform project coordination:
 - a. Perform work in accordance with the OWNER’s latest practices, criteria, specifications, policies, and procedures
 - b. Prepare, distribute, and file electronic correspondence
 - c. Document phone calls and conference calls as required during the project to coordinate the work for various team members and sub-consultants (if any)

3. Meet on a scheduled basis with the OWNER to review project progress and prepare meeting minutes (estimated at 6 meetings attended by the Project Manager and one additional design engineer)
4. Coordinate with OWNER to obtain geotechnical report and topographic survey for the project roadways. Geotechnical and topographic survey will be provided by the OWNER.
5. Coordinate and submit for Texas Department of Licensing and Regulation (TDLR) and Registered Accessibility Specialist (RAS) review. OWNER shall arrange to pay TDLR registration fees, RAS plan review fee, and final inspection fees.

Task 2: Preliminary Design

The ENGINEER shall complete the following preliminary design:

1. Develop street alternatives (3 max alternatives per street) for street section geometry utilizing existing pavement limits, including exhibit layouts.
2. Obtain 24-hour bi-directional traffic counts at two locations on each street (6 locations total) to inform decisions on proposed street section geometry updates.
3. Meet with OWNER to discuss alternatives (2 meetings assumed).
4. Refine preferred geometry and prepare preliminary design roll plots for each street.
5. Attend one city council meeting to present alternatives.
6. Conduct two (2) open house or stakeholder meetings to solicit feedback for the project.

Deliverables:

1. Alternative exhibits for each street.
2. Preliminary design roll plot for chosen alternative for each street.

Task 3: Utility Coordination

The ENGINEER shall complete the following utility coordination:

1. Complete a utility one-call (811) to confirm the number of utility companies and identify 811- members and non-members within the project limits. A preliminary 811 review has identified nine (9) utility companies for the specified project locations:
 - i. Atmos Midtx
 - ii. Spectrum
 - iii. City of Taylor
 - iv. Astound Broadband
 - v. Jonah Water SUD
 - vi. Oncor Electric Distribution
 - vii. AT&T
 - viii. Electric Reliability Council of Texas (ERCOT)

ix. Millennium Telecom LLC dba OneSource Communications

2. Confirm utility owner points of contact and send out formal Notification Letters communicating the project timeline, requested utility record and contact information, and critical deadlines and project milestones.
3. Create and maintain a Utility Communication Log for tracking correspondence with utility companies, to include obtaining readily available utility record documents (SUE QL-D).
4. Preparation of existing utility layout with proposed construction shown based on SUE QL-D.
5. Supplement existing utility layout with available QL-B and QL-A SUE data, as needed, which shall be provided by utility owners or the OWNER for City-owned utilities.
6. Coordinate and conduct utility coordination meetings and meeting summaries with utility owners. The fee includes one (1) joint meeting for the two (2) specified street locations, plus not to exceed one (1) individual meetings with affected utility companies and a maximum of two (2) site visits.
7. Create and maintain a Utility Conflict Matrix.
8. Coordinate with the OWNER and utility owners to mitigate or resolve utility conflicts, includes a review of OWNER plans and utility owners' plans.
9. Review confirmed utility conflicts and coordinate with OWNER and utility companies on utility conflict mitigation options (i.e., avoid the conflict, where feasible, protect-in-place, minimize impacts to utility facilities through OWNER project design modifications, or accommodate through utility facility adjustments or relocations).
10. Provide a final utility conflict matrix, and supporting documentation.

Exclusions:

The utility coordination scope excludes the following items/tasks:

1. Utility engineering relocation designs and proposed utility layouts.
2. Review of any utility property interests for utility claims of compensability.
3. Utility permitting.
4. Utility agreements for compensable or reimbursable utility adjustments or relocations.
5. Requests for utility reimbursement for completed utility adjustments or relocations, where the utility has property interests.
6. Preparation of a SUE work plan.

Deliverables:

1. Utility communications log
2. Utility Conflict matrix
3. Existing and proposed utility layouts
4. Conflict resolution and mitigation documentation

Task 4: Plan, Specification, and Estimate (PS&E) Preparation

The ENGINEER shall prepare plans, specifications, and estimates (PS&E) necessary for construction of the project in accordance with the City of Taylor Engineering Manual. The plans shall include the following:

1. Title Sheet, with project information, limits, location map, signature blocks, and other City information
2. Index of sheets, with plan sheets and standards listed
3. Project Layout sheets, showing project limits and location of major work items.
4. Existing and proposed Typical Section sheets, with dimensioned roadway widths, cross slopes, station limits, and pavement sections.
5. General Notes and basis of estimate.
6. Summary Sheets, with estimated quantities indicated by discipline.
7. Traffic Control Plan appropriate for a mill/overlay project, including narrative, detours (if necessary), phasing, and standards.
8. Horizontal Alignment Data Sheets, appropriate for a mill/overlay project.
9. Removals, indicated on plan sheets.
10. Plan Sheets, indicating proposed mill/overlay work, curb ramps, and pavement marking improvements.
11. Plan sheets and details, indicating necessary adjustments to utility manholes and valve boxes.
12. Stormwater Pollution Prevention Plan (SWPPP) Narrative for permitting and plan sheets indicating Best Management Practices (BMPs).
13. City of Taylor and TxDOT Construction Standards applicable to the scope of the project.

At 60% and 100% design submittals, the ENGINEER shall:

14. Tabulate estimated quantities and develop an Engineer's Estimate of Probable Construction Costs using readily available cost data
15. Prepare a Contract Time Determination (Construction Schedule)
16. Perform and document QA/QC of deliverables prior to submittal to the OWNER
17. Address and incorporate comments from the OWNER
18. Prepare and submit deliverables in a format acceptable to the OWNER

At the 100% design level, the ENGINEER shall:

19. Prepare the bid documents including necessary forms, contracts, plans and specifications

The project scope is based on milling and overlaying existing pavement using edge-milling to correct the pavement cross slope but maintaining gutter elevations and drainage elevations. Utility adjustments are limited to adjustment of manholes and valve boxes to final pavement surface elevations. Full-depth base repairs are anticipated and will be determined in conjunction with field visits and coordination with the OWNER. This scope assumes 0.5 miles of full-depth base repairs. If additional full-depth repairs are required, additional design fee may be needed.

Deliverables:

1. Electronic submittal in PDF format of plans at 60% and 100% design level
2. Engineer's estimate in PDF and MS Excel format at 60% and 100% design level
3. Project Manual (Contract/Bid Documents) in PDF format
4. Up to three (3) paper copies of each deliverable, as requested by the OWNER

Task 5: Bid Phase Services

The ENGINEER shall prepare one bid package for the three streets in the project, including the following:

1. Conduct one pre-bid conference, including preparation of the agenda and distribution of the meeting minutes and questions
2. Respond to Contractor questions and issue one (1) addendum prior to Bid Opening
3. Conduct the Bid Opening
4. Prepare the Bid Tabulation, Recommendation of Award, and conformed contract documents for OWNER execution

Deliverables:

1. Pre-bid conference agenda, minutes, questions
2. One (1) addendum prior to bid opening
3. Bid Tabulation
4. Recommendation for Award
5. Conformed Contract Documents

Part 3.0 Owner's Responsibilities:

The OWNER shall be responsible for, and the ENGINEER may rely upon, the accuracy and completeness of all requirements, instructions, reports, data, and other information furnished by the OWNER to the ENGINEER pursuant to this Agreement.

The OWNER shall coordinate and, as necessary, attend meetings with the ENGINEER either by phone or in person during design and bidding of the project.

The OWNER shall coordinate and, as necessary, obtain right-of-entry for any access that may be required on private property for the ENGINEER to perform services pursuant to this agreement.

Part 4.0 Periods of Service

The ENGINEER is authorized to begin services when a Notice-To-Proceed (NTP) is received from the OWNER. The estimated Project Schedule is as follows:

Task/Activity	Schedule
Project Set-up	5 Working Days after NTP
Preliminary Design	20 Working Days after NTP
Prepare 60% PS&E	45 Working Days after Preliminary Design
City Review 60% PS&E	10 Working Days
Address Comments & 100% PS&E	45 Working Days after City Review
Final City Review	10 Working Days
Final Bid Documents, City Council Authorization to Advertise For Bids	15 Working Days
Bid Phase Services	30 days

Part 5.0 Engineer's Fee:

The OWNER shall pay the ENGINEER for the services set forth in Part 2.0 on a lump sum basis. Estimated fees are as follows:

TASK	FEE
1. Project Management	\$ 30,048.87
2. Preliminary Design	\$ 46,023.07
3. Utility Coordination	\$ 20,112.74
4. Plans, Specifications, & Estimate	\$ 115,302.71
5. Bid Phase Services	\$ 12,930.82
Subconsultants	\$ 1,440.00
Direct Expenses	\$ 1,305.00
TOTAL DESIGN FEE:	\$ 227,163.21
<u>FOR ESTIMATING PURPOSES ONLY:</u>	
5. Construction Administration and Inspection	\$ 155,000.00

Construction Phase Services and Resident Project Representative services have been provided for budget estimate purposes. A Supplemental Agreement will be required for the formal addition of such services into the Task Order. The estimated fee for Construction Administration and Inspection services will be re-evaluated if needed when the OWNER elects to incorporate these services.

Part 6.0 Other:

N/A.

This Task Order is executed this _____ day of _____, 2024.

CITY OF TAYLOR, TEXAS

"OWNER"

HDR ENGINEERING, INC.

"ENGINEER"

BY:

NAME: Brian LaBorde

TITLE: City Manager

ADDRESS: 400 Porter Street
Taylor, TX 76574

BY:

NAME: Justin Word, PE

TITLE: Vice-President

ADDRESS: 710 Hesters Crossing, Suite 150
Round Rock, TX 78681

TASK ORDER No. 49

This Task Order pertains to an Agreement by and between the City of Taylor, Texas, ("OWNER"), and HDR Engineering, Inc. ("ENGINEER"), dated March 28th, 2024, ("the Agreement"). Engineer shall perform services on the project described below as provided herein and in the Agreement. This Task Order shall not be binding until it has been properly signed by both parties. Upon execution, this Task Order shall supplement the Agreement as it pertains to the project described below.

Task Order Number: 49

Project Name: Downtown Streetscape Improvements

Part 1.0 Project Description:

The project will develop pedestrian streetscape improvement plans for two corners of 2nd Street at Main Street and all four corners of 2nd Street and Talbot. This project builds off of the previous streetscape project Task Order 19 "Downtown Striping and 2nd & Main Intersection Improvements", in which the Northwest corner of 2nd and Main was improved. The goal of the project is to improve pedestrian safety, walkability of downtown, and revitalize the 2nd street corridor.

Part 2.0 Scope of Service to be performed by the Engineer on the Project:

The ENGINEER shall provide engineering services, described below, required for the preparation of plans, specifications, and estimates (PS&E) for the proposed streetscape improvements. The 2nd street improvements will include ground survey and SUE done by others.

Task 1: Project Management

The ENGINEER shall:

1. Prepare monthly progress reports including past activities, planned activities, action items, and overall project status.
2. Perform project coordination:
 - a. Perform work in accordance with the OWNER's latest practices, criteria, specifications, policies, and procedures.
 - b. Prepare, distribute, and file electronic correspondence.
3. Attend one (1) meeting with OWNER to review project layout
4. Attend two (2) meetings with stakeholders
5. Attend one (1) Council meeting
6. Coordinate with specialty consultants listed below:
 - a. Coordinate need for the following services:
 - i. **Surveying** will be performed by McGray & McGray Land Surveyors, Inc., under direct contract with the OWNER. The ENGINEER shall coordinate survey needs with the OWNER and McGray & McGray Land Surveyors, Inc.
 - ii. **SUE Investigation** will be performed under direct contract with OWNER. The ENGINEER shall coordinate SUE needs with the OWNER and a SUE provider.
 - iii. **Urban Design and Landscape Architecture Design** shall be provided by Lionheart Places, LLC. ENGINEER will be responsible for the management of Lionheart during their six-step design process. Their scope is attached as "Exhibit B: Lionheart Places, LLC Taylor Intersection Improvements".

Task 2: TxDOT Local on System Agreement Coordination

This project is located, in part, within TxDOT Right of Way, Main Street. These improvements will trigger the need for a TxDOT Local on System Agreement (LOSA) for the work connecting to TxDOT facilities and the work within the TxDOT Right of Way,

The ENGINEER shall:

1. Prepare letter of (expected) No Impact to Texas Historic Commission
2. Coordinate LOSA with TxDOT for 2nd Street Improvements.
 - a. Coordinate Council Resolution and Execute LOSA
 - b. Prepare TxDOT Local Government Project Development and Delivery Checklist (LGPDD) and miscellaneous forms.
 - c. Prepare TxDOT certifications.
 - d. Prepare and submit TxDOT environmental checklist.
 - e. Submit for TDLR review.

Task 3: Plan, Specification, and Estimate Preparation

Once the Project layout meeting and stakeholder meeting comments have been considered, the ENGINEER shall prepare plans, specifications, and estimates necessary for construction of the project in accordance with the City of Taylor Engineering Manual. The plans shall include the following:

1. Title Sheet, with project information, limits, location map, index of sheets, signature blocks, and other City information.
2. General Notes, necessary for construction of the project.
3. Quantity Summary Sheets.
4. Traffic control narratives and standard details.
5. Street Alignment data
6. Removals for the six intersections (20 Scale)
7. Sidewalk Layouts for the six intersections (20 Scale)
8. Street Details
9. Drainage Area Map and Calculations
 - a. Drainage Plans (20 Scale)
 - b. Drainage Details (Incl. inlet cap detail)
10. Signal Plans (5 pedestrian signal poles)
11. Illumination Plan
12. Erosion Control Plans (SW3P)
13. Applicable City and TxDOT standards.
14. Landscape and Urban design plan sheets (To be provided by Lionheart Places)

At 30%, the ENGINEER shall:

- Tabulate project quantities and develop an Engineer's Estimate of probable construction costs.
- Submit to TxDOT, address comments.

At 90%, the ENGINEER shall:

- Tabulate project quantities and develop an Engineer's Estimate of probable construction costs.
- Perform QA/QC of the design and deliverables, address comments.

- Submit to the OWNER and TxDOT, address comments.

At 100%, the ENGINEER shall: Address and incorporate OWNER comments.

- Perform QA/QC of the design and deliverables, address comments.
- Submit to TxDOT, address and close out comments.
- Prepare the bid documents including all forms, contracts, and specifications.

Deliverables:

1. PDF of the Final Plans.
2. PDF of the Engineer's Estimate.
3. PDF of Project Manual (Contract/Bid Documents).
4. Electronic files (CADD).

Assumptions

1. The ENGINEER's OPCCS are to be made based on ENGINEER's experience, qualifications, and general familiarity with the construction industry.
2. Because ENGINEER has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractor's methods of determining prices, or over competitive bidding or market conditions, ENGINEER cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from OPCCs prepared by ENGINEER.

Task 4: Utility Coordination Services

The ENGINEER shall provide the following:

1. Identify and coordinate project with 811, utility point of contacts, and draft and send notification letters.
2. Create and maintain a utility communication log.
3. Review and identify existing utility layouts.
4. Create and maintain a utility conflict matrix.
5. Log utility conflict identification and resolutions.
6. Perform two site visits and attend utility workshop.
7. Prepare and attend utility meetings with utility owners.
8. Create a SUE workplan and coordinate with SUE provides.
9. Review utility's proposed adjustments, estimates, and schedules, and evaluate alternatives.
10. Prepare proposed utility layouts.

Deliverables:

1. PDF of the conflict matrix, utility communication log, and utility conflict identification and resolution logs.

Task 4: Bid Phase Services

The ENGINEER shall prepare and conduct one (1) project bid, including the following:

1. Manage online bid service including uploading documents and uploading revisions.
2. Prepare agenda and host/attend pre bid conference.
3. Respond to contractor questions prior to bid opening.

4. Host and attend meeting to open the bids, including minutes, if necessary.
5. Prepare bid tabulations and provide a recommendation of award, and conformed contract documents for OWNER execution.

Deliverables:

1. PDF of the Bid Tabulation and recommendation of award.
2. Transmittal Letter for the recommendation to award the work.

Part 3.0 Owner's Responsibilities:

The OWNER shall be responsible for, and the ENGINEER may rely upon, the accuracy and completeness of all requirements, instructions, reports, data, and other information furnished by the OWNER to the ENGINEER pursuant to this Agreement.

The OWNER shall coordinate and, as necessary, attend meetings with the ENGINEER either by phone or in person during design and bidding of the project.

The OWNER shall provide the ENGINEER with topographic survey, including Microstation or AutoCAD Civil, 2D, 3D, and DTM files.

The OWNER shall provide as-built drawings for traffic signal equipment at the intersection of Main Street and 2nd Street. If necessary, these drawings shall be collected from TxDOT for ENGINEER use in developing Curb Ramp Modification Plans.

Part 4.0 Periods of Service:

The ENGINEER is authorized to begin services as of the date of Notice to Proceed (NTP) and will complete the project within 10 months.

Part 5.0 Engineer's Fee:

The OWNER shall pay the ENGINEER for the services set forth in Part 2.0 on a lump sum basis. Estimated fees are as follows:

TASK	FEE
1. Project Management (HDR)	\$ 16,738.00
2. TxDOT Local On System Agreement (LOSA) (HDR)	\$ 13,634.00
3. Plan, Specification, and Estimate Preparation (HDR)	\$ 114,402.50
4. Utility Coordination Services (HDR)	\$ 9,075.00
5. Bid Phase Services (HDR)	\$ 7,844.00
Direct Expenses	\$ 1,340.00
Lionheart Places Urban and Landscape Design(Subconsultant)	\$ 58,500.00
TOTAL DESIGN FEE:	\$ 221,533.50

Part 6.0 Other:

N/A

This Task Order is executed this 28th day of March, 2024

CITY OF TAYLOR, TEXAS
"OWNER"

HDR ENGINEERING, INC.
"ENGINEER"

BY: _____

BY:  _____

NAME: _____

NAME: Justin Word, P.E.

TITLE: City Manager

TITLE: Vice President

ADDRESS: 400 Porter St.

ADDRESS: 710 Hesters Crossing, Suite 150

Taylor, TX 76574

Round Rock, TX 78681

TASK ORDER No. 50

MLK Sidewalk

This Task Order pertains to an Agreement by and between the City of Taylor, Texas, (“The City”), and HDR Engineering, Inc. (“ENGINEER”), dated March 6, 2024, (“the Agreement”). ENGINEER shall perform services on the project described below as provided herein and in the Agreement. This Task Order shall not be binding until it has been properly signed by both parties. Upon execution, this Task Order shall supplement the Agreement as it pertains to the project described below.

TASK ORDER NUMBER: 50
PROJECT NAME: MLK Sidewalk

PART 1.0 PROJECT DESCRIPTION:

The ENGINEER shall provide engineering services required for the preparation of plans, specifications, and estimates (PS&E) and related documents, for curb ramps, repairs, and sidewalk connections in Taylor, TX.

This Task Order will support the City in design, bidding and coordination with the UPRR for a 5’ sidewalk along FM 112 (E MLK Jr Blvd) and S Robinson St.. ENGINEER will develop plans specifications and estimates for a 5-foot sidewalk along FM 112 (E MLK Jr Blvd.) from Main St. to S Robinson St. and along S Robinson Street from FM 112 (E MLK Jr Blvd.) to 100’ north of the UPRR Crossing, site investigation, UPRR Coordination for two at-grade crossings, and ADA accessible route from Robinson Park parking lot to the Pavilion.

PART 2.0 SCOPE OF SERVICES TO BE PERFORMED BY ENGINEER:

Task 1 – Project Management

- 1) Manage the HDR scope of the Work, coordinate with City, and other project consultants hired by City.
- 2) Prepare status reports and monthly invoices.
- 3) ENGINEER will attend a project kick-off meeting with the City and its representatives. ENGINEER attendees will include the Project Manager and up to two Project Engineers. The meeting will review the proposed improvement locations, project objectives, and identify available data and data needs.

Assumptions:

- 1) Kickoff meeting will be virtual and up to two hours in duration.

Deliverables:

- 1) Meeting minutes, in PDF format.

Task 2 – Visual Field Inspections

- 1) In coordination with City staff, ENGINEER will review topographic information and aerial photographs to conduct a desktop analysis to identify data needs.

- 2) ENGINEER will provide a visual inspection report identifying potential utility conflicts and drainage considerations.
- 3) ENGINEER will document the findings of the field visits with photographs and notes.

Deliverables:

- 1) Visual inspection report with notes and photos.

Assumptions:

- 1) City will provide topographic survey and aerial photographs within the project limits.

Task 3 – Sidewalk Design and Estimates

- 1) ENGINEER will design a 5' wide sidewalk from along the south side of E MLK Jr Blvd. from Main St. to Robinson St. and along Robinson St to approximately 100' north of the UPRR at-grade crossing.
- 2) Improvements shall focus on providing pedestrian accessibility, including but not limited to sidewalks, curb and gutter, driveways, sidewalk ramps, curb ramps, crosswalks, drainage design, railroad planking and drainage for at-grade railroad crossings, and the adjustments of adjacent pedestrian facilities within the project limits.
- 3) ENGINEER shall develop plan view drawings. Existing and proposed right-of-way lines shall be shown. Existing right of way lines will be based on county parcel data. The preferred scale for plan views are 1"=50'.
- 4) ENGINEER shall develop a Traffic Control Plan and associated TxDOT standard details.
- 5) ENGINEER shall develop a Pedestrian Crossing with Rectangular Rapid-Flashing Beacon at E MLK Jr. Blvd. / FM112.
- 6) ENGINEER shall develop a design for an ADA accessible route from the Robinson Park parking lot to the Pavilion.
- 7) ENGINEER shall develop a Stormwater Pollution Prevention Plan (SWP3)
- 8) ENGINEER will prepare Plans, Specifications, and Estimates of Probable Construction Costs (EOPCC) estimate at 30%, 95%, and 100% milestones.
- 9) ENGINEER shall provide bidding support services.

Deliverables:

- 1) 30% Plans Submittal
 - a. One electronic set of 11" x 17" plan sheets for City review.
 - b. Estimate of construction cost.
- 2) 95% Permitting Submittal:
 - a. One electronic set of 11" x 17" plan sheets for the City review
 - b. List of governing Specifications and Special Provisions in addition to those required.
 - c. Estimate of construction cost.
 - d. Special Specifications and Special Provisions, if applicable.
 - e. Contract time determination summary.
 - f. Other supporting documents.
- 3) 100% / Final Plans Submittal.
 - a. One electronic set of 11" x 17"
 - b. Revised supporting documents from 95% review comments.

Assumptions:

- 1) Criteria listed in the TxDOT Roadway Design Manual (RDM) will be utilized.

- 2) The ENGINEER's OPCCs are to be made based on ENGINEER's experience, qualifications, and general familiarity with the construction industry.
- 3) Because ENGINEER has no control over the cost of labor, materials, equipment, or services furnished by others, or over contractors' methods of determining prices, or over competitive bidding or market conditions, ENGINEER cannot and does not guarantee that proposals, bids, or actual Construction Cost will not vary from OPCCs prepared by ENGINEER.

Task 4 – Union Pacific Railroad Coordination

- 1) We understand the City of Taylor has two at-grade crossings with proposed sidewalks (MLK Blvd/FM 112, DOT 416258U, UPRR Waco Sub MP 919.15 and Robinson St., DOT 446575F, UPRR Austin Sub, MP 144.18). MLK Blvd is under TxDOT Authority and Robinson St is under City authority. Each crossing will be adding a single sidewalk.
- 2) A Reimbursement Agreement has already been executed between UPRR and the City of Taylor to review early concepts. A Diagnostic Meeting was held on 4/5/23 with representatives from UPRR, TxDOT, City of Taylor / HDR, and Langford.
- 3) Along with advancing the design as outlined above, HDR will provide support to the City to complete the UPRR Public Projects Process. This will include the development of the Exhibit A's for each crossing, separately, that complies with TxDOT and UPRR requirements. Packages will be developed in TxDOT CAD standards.

Submittals to UPRR will abide by the Public Projects Manual and include Concept, 30%, 90%, and 100%. Each review by UPRR is estimated to take between 4 to 6 weeks and each submittal is subject to resubmittal by UPRR request before advancing to the next submittal milestone.

HDR is including the following submittals:

- 1) Concept – to be updated based on the Diagnostic Review Meeting Minutes
- 2) 30%
- 3) Revised 30% (if UP requires)
- 4) 90%
- 5) Revised 90% (if UP requires)
- 6) 100%

Task 5 – TxDOT LGP and AFA

- 1) Prepare "Oversight Level Special Approval, Part A"
- 2) Prepare AFA Request Form
- 3) Coordination with City to obtain Council Resolution supporting the project
- 4) Prepare Draft AFA and associated exhibits
- 5) Coordination with City Attorney for reviews
- 6) Obtain State Letter of Authority (SLOA) to begin engineering design
- 7) Complete LGP Checklist and coordinate with AO / Dist. LGP liaison with each submittal. This includes internal review of construction document to verify compliance with LGP requirements.
 - a) Pre-design AFA preparation / execution
 - b) 30% Design
 - c) 60% Design
 - d) 90% Design w/ preliminary front end documents

- e) Final construction ready package, including front end documents
- 8) Obtain SLOA for ROW acquisition / utility accommodation
- 9) Obtain SLOA for construction

Task 6 – Stakeholder Engagement

- 1) The ENGINEER will coordinate project information with stakeholders at key intervals.

Task 7 – Utility Coordination

- 1) Confirm POC's, send out formal Notification Letters communicating project timeline, timeline needs
- 2) Create and maintain Utility Communication Log tracking correspondence with utility companies, to include record documents collection (QL-D).
- 3) Preparation of Existing Utility Layout (includes proposed roadway, proposed features, aerial background and preferred options with utilities getting assigned a distinct linestyle for ease of visual identity (Includes QL-B and QL-A to be provided by City locates).
- 4) Coordinate and Conduct utility coordination meeting (incl meeting minute) (Assume 1 joint in-person meeting, MAX, attended by PM and PE)
- 5) Identify utility conflicts with proposed improvements and constructability of improvements with labeling corresponding numerical ID
- 6) Create and maintain Utility Conflict Matrix identifying each Conflict ID
- 7) Prepare SUE work plan and coordinate City crew to obtain additional horizontal and/ or depth information (QL-B/ QL-A).
- 8) Calculate conflict confirmation/ clearance with pavement/ drainage/ all improvements and design information including proposed water, wastewater and storm sewer.
- 9) Upon confirmation of all conflicts, work with design team(s) and utility companies to obtain a solution to resolve each conflict. Solutions may include design modifications, protect in place, or relocation of facility.
- 10) Review confirmed utility conflicts with each utility company and determine best mitigation.
- 11) Coordinate with each utility company to determine: design time, long-lead material time, moratorium periods, bidding/ award time, construction time and removal/ proper abandonment.
- 12) Prepare Proposed Utility layout.
- 13) Assist utility companies in the relocation design by providing interim over-the-shoulder reviews on their relocation design plans (Assuming MAX of 2 utilities).

PART 3.0 OWNER'S RESPONSIBILITIES:

The City shall be responsible for, and ENGINEER may rely upon, the accuracy and completeness of all requirements, programs, instructions, reports, data, and other information furnished by the City to ENGINEER pursuant to this Agreement. ENGINEER may use such requirements, programs, instructions, reports, data, and information in performing or furnishing services under this Agreement.

The City shall coordinate and, as necessary, attend meetings with the ENGINEER either by phone or in person during the design, bidding, and construction of the project.

PART 4.0 PERIODS OF SERVICE:

ENGINEER is authorized to begin rendering services as of the date of Notice to Proceed (NTP).

ENGINEER shall complete its obligations within a reasonable time per the following target schedule:

Task No.	Task Name	Target Completion Time
1	Project Management	Ongoing throughout duration of project, estimated to be 15 months from NTP
2	Visual Field Inspections	2 months from NTP
3	Sidewalk Design and Estimates	12months from NTP
4	Railroad Coordination	Ongoing
5	TxDOT LGP and AFA	Ongoing
6	Stakeholder Engagement	Ongoing
7	Utility Coordination	Ongoing

If, through no fault of ENGINEER, such periods of time or dates are changed, or the orderly and continuous progress of ENGINEER's services is impaired, or ENGINEER's services are delayed or suspended, then the time for completion of ENGINEER's services, and the amounts of ENGINEER's compensation, shall be adjusted equitably.

If the City authorizes changes in the scope, extent, or character of the Project, then the time for completion of ENGINEER's services, and the amounts of ENGINEER's compensation, shall be adjusted equitably.

PART 5.0 ENGINEER'S FEE:

The City shall pay ENGINEER for the services set forth in Part 2.0 on a lump sum basis in the amounts as follows.

Task No.	Task Name	Fee
1	Project Management	\$71,122
2	Visual Field Inspections	\$13,069
3	Sidewalk Design and Estimates	\$285,608
4	Railroad Coordination	\$19,178
5	TxDOT LGP and AFA	\$19,870
6	Stakeholder Engagement	\$26,417
7	Utility Coordination	\$63,132
	Total Fee	\$498,396

The Lump Sum includes compensation for ENGINEER's services and services of ENGINEER's Subconsultants. Appropriate amounts have been incorporated in the Lump Sum to account for labor, overhead, profit, and Reimbursable Expenses.

The portion of the Lump Sum amount billed for ENGINEER's services will be based upon ENGINEER's estimate of the percentage of the total services completed during the billing period.

This Task Order is executed this _____ day of _____, 2024.

CITY OF TAYLOR
"OWNER"

HDR ENGINEERING, INC.
"ENGINEER"

BY: _____

BY:  _____

NAME: Brian LaBorde

NAME: Justin Word, PE

TITLE: City Manager

TITLE: Vice President

ADDRESS: 400 Porter St.
Taylor, TX 76574

ADDRESS: 4401 West Gate Blvd
Suite 400
Austin, TX 78745

TASK ORDER

This Task Order pertains to an Agreement by and between The City of Taylor, TX. (“CITY”), and HDR Engineering, Inc. (“PROJECT MANAGER” and “ENGINEER”), dated March 28th, 2024, (“the Agreement”). PROJECT MANAGER and ENGINEER shall perform services on the project described below as provided herein and in the Agreement.

This Task Order shall not be binding until both parties have properly signed it. Upon execution, this Task Order shall supplement the Agreement as it pertains to the project described below.

TASK ORDER NUMBER: 51

PROJECT NAME: 2024 CIP Parks Projects Management

PART 1.0 PROJECT OVERVIEW:

1.1 Description:

The City of Taylor intends to renovate several different types of park facilities though out the city. The project list was created for the FY 2024 tax-supported debt CIPs, the projects were taken from the Parks Master Plan. The scope of this Task Order is to provide ongoing PROJECT MANAGEMENT services for any of the below projects during fiscal year 2024.

- Bull Branch Park Improvements
 - Fishing pier renovations
 - Pavilion renovations
 - Bathroom renovations
 - Ballfield renovations, concourses, shade structures, and bleachers
 - LED light upgrades
- Rotary Park Improvements
 - Bathroom renovations
 - Ballfield renovations, concourses, shade structures, and bleachers
 - LED light upgrades
- Mallard ballfield renovations, concourses, shade structures, and bleachers
- Heritage Splash Pad Reconstruction
- Synthetic Turf infield upgrades at Taylor Regional Park

This requires PROJECT MANAGEMENT service to manage the contractors, installers, suppliers during the design, permitting and bidding phases. HDR is also expected to manage input/observations from various designated citizen representatives during the design process, as needed.

PART 2.0 SCOPE OF SERVICES TO BE PERFORMED BY HDR ON THE PROJECT:

2.1 Scope of Services Overview

The scope of services for this project will consist of oversight and management of the project planning, permitting, bidding, and construction management of the projects that occur in FY 2024.

Below is a list of general tasks identified in support of this project:

- a. Project Management
- b. Bid Phase Services
- c. Construction Management (Administration and Inspection Services)

2.2 Scope of Services

2.2.1 Project Management Task 01

- a. The Project Manager will provide overall project management, meeting minutes, cost status reporting and schedule coordination.
- b. The Project Manager will be the liaison to the CITY regarding meetings, schedule adherence, quality management and project staffing.
- c. Kick Off meeting: Project manager will conduct a kick-off meeting with the project team and CITY staff to discuss the process and procedures for the project.
- d. Management of communication with Design Team, contractors, vendors, suppliers, and City Staff.
- e. Consultant Management – Assist the CITY in procuring services for the following:
 - 1. Topographic Survey
 - 2. Geotechnical Services (sampling and engineering report)
 - 3. Materials Testing
 - 4. Contractor (design/bid/build)
 - 5. Accessibility Specialist (RAS)
- f. Meetings
 - 1. List:
 - i. Project Kick Off Meetings - In person
 - ii. Bi-weekly Project Meetings - Virtual
 - iii. Conceptual Phase Meetings, In person/Virtual
 - iv. Milestone Review Meetings with Design Team and CONTRACTOR, Virtual,
 - v. City Council Meetings , In person
 - 2. Means/Methods:

- i. Meetings will be coordinated to ensure provide effective interaction/input.
- ii. In-person meetings will be beneficial, especially at the start of the projects, to establish optimal team member relationships.
- iii. Where possible, meetings will have a virtual link to facilitate attendee availability.
- iv. HDR will provide agenda and minutes – agenda should be published when the meeting is scheduled.

2.2.2 Bid Phase Services Task 02

The ENGINEER shall prepare and conduct one (2) project bids, including the following:

- Assist Purchasing Department with advertisement of bids.
- Conduct the pre-bid conference, including agenda preparation and meeting minutes.
- Respond to contractor questions prior to Bid Opening.
- Conduct the Bid Opening, including minutes, if necessary.
- Prepare Bid Tabs, Recommendation of Award, and conformed contract documents for OWNER execution.

1. Bid Tabulations

- One electronic PDF of bid tabulations signed by ENGINEER.
- Transmittal Letter for the recommendation to award the work.

2.2.3 Construction Management (Administration and Inspection Services) Task 03

- a. ENGINEER coordinate construction activities between contractors, vendors, suppliers, Parks and Recreation Department, and applicable other City Departments.
- b. ENGINEER to facilitate permitting process between contractors, vendors, suppliers, and City Permitting Departments.
- c. ENGINEER will review submittals and construction drawings for completeness and compliance with city code.
- d. ENGINEER will organize and facilitate biweekly construction progress meetings between contractor and Parks and Recreation department. Agendas and Meeting Minutes will be created for each meeting and distributed to applicable attendees.
- e. ENGINEER will provide inspection services for the projects listed in Section 1.1.

2.3 Key Understandings

- a. Project Manager accepts no design responsibility, construction liability, or safety related issues with regards to this project as a result of the plans reviews.

- b. Calculations will be reviewed for general compliance with design parameters per the applicable codes. The Designer of Record shall be responsible for the accuracy of the calculations, construction liability, and life safety as it pertains to the project.
- c. Project Managers construction observations or monitoring portions of the work performed shall not relieve CONTRACTOR or its construction contractor(s) from responsibility for performing work in accordance with applicable contract documents and applicable building and life safety codes. Project Manager shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control, or have charge of construction. Project Manager shall not be responsible for the acts, errors, or omissions of construction contractor(s) or other parties on the project.

PART 3.0 OWNER'S RESPONSIBILITIES:

The CITY will furnish or assist the Project Manager per the following:

- 1. Designation of authorized CITY representatives for coordination of the project with the Project manager.
- 2. Additional items or services as defined in subsequent work authorizations necessary to complete this contract.
- 3. Previous correspondence and coordination that has occurred between CITY and potential suppliers, contractors, and designers, for the above mentioned project items.

PART 4.0 PERIODS OF SERVICE:

The professional services and associated fee outlined in this Task Order are based on a design and bidding of six (6) calendar months from the date of Notice to Proceed.

Overall project schedule is assumed to begin in April 2024 and conclude in October 2024.

PART 5.0 PAYMENTS TO PROJECT MANAGER AND HDR:

HDR will submit monthly progress invoices with status reports for all work completed for the period of service listed in the invoice.

Project Manager will perform the work to complete scoped tasks at the rates attached;

Project Management	\$45,450.00
Bid Phase Services	\$1,313.00
Construction Admin and Inspections	\$12,344.00
Expenses	\$871.00

hereto with an hourly not-to-exceed (NTE) of **\$59,978.00** with labor rates shown in Attachment “A” Rate Schedule.

This Task Order is executed this _____ day of _____, 2024.

CITY OF TAYLOR

“OWNER”

HDR ENGINEERING, INC.

“PROJECT MANAGER”

BY: _____

BY:  _____

NAME: Brian LaBorde

NAME: Justin Word, P.E

TITLE: City Manager

TITLE: Vice President

ADDRESS: 400 Porter Street
Taylor, Texas 76574

ADDRESS: 710 Hester’s Crossing Road
Suite 150
Round Rock, Texas 78681

TBPE Firm Registration F-754

**Attachment A – Rate Schedule
(Valid through 2024)**

Category	2024 Billing Rates
Project Principal	\$275-\$375
Senior Project Manager	\$175-\$250
Project Manager	\$135-\$200
Senior Engineer	\$145-\$200
Engineer	\$140-\$200
Engineer (EIT)	\$105-\$150
Senior Designer/Modeler	\$155-\$200
CADD Operator	\$125-\$200
Construction Manager	\$190-\$225
Construction Site Representative	\$140-\$165
Senior Construction Inspector	\$150-\$175
Construction Inspector	\$115-\$160
Graphic Designer	\$100-\$125
Accountant	\$115-\$140
Project Administrator	\$115-\$140



MASTER SHORT FORM AGREEMENT BETWEEN CLIENT AND ARCHITECT FOR PROFESSIONAL SERVICES

THIS MASTER SHORT FORM AGREEMENT BETWEEN CLIENT AND ARCHITECT FOR PROFESSIONAL SERVICES ("Agreement") is made as of this 20th day of March, 2024, between City of Taylor, Texas ("Client") and HDR Architecture, Inc. ("Architect") for professional services as described in this Agreement.

WHEREAS, Client desires to engage Architect to provide professional architecture, consulting, and/or related services ("Services") on one or more projects; and

WHEREAS, Architect desires to provide such services on such projects as may be agreed, from time to time, by the parties.

NOW, THEREFORE, Client and Architect, in consideration of the mutual covenants contained herein, agree as follows:

SECTION I. PROJECT TASK ORDER

- 1.1 This Agreement shall apply to as many projects as Client and Architect agree will be performed under the terms and conditions of this Agreement. Each project Architect performs for Client hereunder shall be designated by a "Task Order." A sample Task Order is attached to this Agreement as Exhibit "A". No Task Order shall be binding or enforceable unless and until it has been properly executed by both Client and Architect. Each properly executed Task Order shall become a separate supplemental agreement to this Agreement. Any Architect affiliate may execute a Task Order under this Agreement, and in that case, all references to "Architect" in this Agreement will, for purposes of defining the rights and obligations of the parties in relation to such Task Order, refer to the Architect affiliate executing that Task Order. "Architect affiliate" means any entity directly or indirectly controlling, controlled by or under common control with Architect.
- 1.2 In resolving potential conflicts between this Agreement and the Task Order pertaining to a specific project, the terms of this Agreement shall control.
- 1.3 Architect will provide the Scope of Services as set forth in Part 2 of each Task Order.

SECTION II. COMPENSATION

Compensation for Architect's Services shall be in accordance with Part 5 of each Task Order, and in accordance with paragraph 11 of the attached "Terms and Conditions for Professional Services."

SECTION III. TERMS AND CONDITIONS OF ARCHITECTURAL SERVICES

The "Terms and Conditions for Professional Services," which are attached hereto as Exhibit B, are incorporated into this Agreement by this reference as if fully set forth herein. The "Terms and Conditions for Professional Services" shall govern each Task Order.



SECTION IV. NOTICES

Notices provided in connection with the Agreement shall be in writing and sent by certified or registered mail, postage prepaid, return receipt requested, as follows:

If to Client: City of Taylor, Texas
400 Porter Street
Taylor, TX 76574
Attention: Brian LaBorde

If to Architect: HDR Architecture, Inc.
4828 Loop Central Dr. #700
Houston, TX 77081
Attention:

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

City of Taylor
"Client"

BY: _____

NAME: Brian LaBorde

TITLE: City Manager

HDR Architecture, Inc.
"Architect"

BY: _____

NAME: Yvonne Nagy, AIA, LEED AP

TITLE: Authorized Representative



EXHIBIT A

TASK ORDER

This Task Order pertains to a certain Master Short Form Agreement Between Client and Architect for Professional Services by and between City of Taylor ("Client") and HDR Architecture, Inc. ("Architect"), dated _____, 20____, ("Agreement"). Architect shall perform services on the project described below as provided herein and in the Agreement. This Task Order shall not be binding until it has been properly signed by both parties. Upon execution, this Task Order shall supplement the Agreement as it pertains to the project described below.

TASK ORDER NUMBER:

PROJECT NAME:

PART 1.0 PROJECT DESCRIPTION:

PART 2.0 SCOPE OF SERVICES TO BE PERFORMED BY ARCHITECT ON THE PROJECT:

PART 3.0 CLIENT'S RESPONSIBILITIES:

PART 4.0 PERIODS OF SERVICE:

PART 5.0 ARCHITECT'S FEE:

PART 6.0 OTHER:

This Task Order is executed this _____ day of _____, 20____.

City of Taylor
"Client"

HDR Architecture, Inc.
"Architect"

BY: _____

BY: _____

NAME: Brian LaBorde

NAME: _____

TITLE: City Manager

TITLE: _____

ADDRESS: 400 Porter Street
Taylor, TX 76574

ADDRESS: 4828 Loop Central Dr. #700
Houston, TX 77081



EXHIBIT B

TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

1. STANDARD OF PERFORMANCE

The standard of care for all professional architectural, consulting and related services performed or furnished by Architect and its employees under this Agreement will be the care and skill ordinarily used by members of Architect's profession practicing under the same or similar circumstances at the same time and in the same locality. Architect makes no warranties, express or implied, under this Agreement or otherwise, in connection with Architect's services.

2. INSURANCE/INDEMNITY

Architect agrees to procure and maintain, at its expense, Workers' Compensation insurance as required by statute; Employer's Liability of \$250,000; Automobile Liability insurance of \$1,000,000 combined single limit for bodily injury and property damage covering all vehicles, including hired vehicles, owned and non-owned vehicles; Commercial General Liability insurance of \$1,000,000 combined single limit for personal injury and property damage; and Professional Liability insurance of \$1,000,000 per claim for protection against claims arising out of the performance of services under this Agreement caused by negligent acts, errors, or omissions for which Architect is legally liable. Upon request, Client shall be made an additional insured on Commercial General and Automobile Liability insurance policies and certificates of insurance will be furnished to the Client. Architect agrees to indemnify and hold Client harmless from any third-party claims or causes of action to the extent caused by Architect's negligent acts, errors or omissions.

3. OPINIONS OF PROBABLE COST (COST ESTIMATES)

Any opinions of probable project cost or probable construction cost provided by Architect are made on the basis of information available to Architect and on the basis of Architect's experience and qualifications, and represents its judgment as an experienced and qualified professional architect. However, since Architect has no control over the cost of labor, materials, equipment or services furnished by others, or over the contractor(s)' methods of determining prices, or over competitive bidding or market conditions, Architect does not guarantee that proposals, bids or actual project or construction cost will not vary from opinions of probable cost Architect prepares.

4. CONSTRUCTION PROCEDURES

Architect's observation or monitoring portions of the work performed under construction contracts shall not relieve the contractor from its responsibility for performing work in accordance with applicable contract documents. Architect shall not control or have charge of, and shall not be responsible for, construction means, methods, techniques, sequences, procedures of construction, health or safety programs or precautions connected with the work and shall not manage, supervise, control or have charge of construction. Architect shall not be responsible for the acts or omissions of the contractor or other parties on the Project. Architect shall be entitled to review all construction contract documents and to require that no provisions extend the duties or liabilities of Architect beyond those set forth in this Agreement. Client agrees to include Architect as an indemnified party in Client's construction contracts for the work, which shall protect Architect to the same degree as Client. Further, Client agrees that



Architect shall be listed as an additional insured under the construction contractor's liability insurance policies.

5. CONTROLLING LAW

This Agreement is to be governed by the law of the state where Architect's services are performed.

6. SERVICES AND INFORMATION

Client will provide all criteria and information pertaining to Client's requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expandability, and any budgetary limitations. Client will also provide copies of any standard details, standard specifications, or standard bidding documents which are to be incorporated into the Project. Client will furnish the services of soils/geotechnical engineers or other consultants that include reports and appropriate professional recommendations when such services are deemed necessary by Architect. Client agrees to bear full responsibility for the technical accuracy and content of Client-furnished documents and services.

In performing professional architectural and related services hereunder, it is understood by Client that Architect is not engaged in rendering any type of legal, insurance or accounting services, opinions or advice. Further, it is the Client's sole responsibility to obtain the advice of an attorney, insurance counselor or accountant to protect the Client's legal and financial interests. To that end, the Client agrees that Client or the Client's representative will examine all studies, reports, sketches, drawings, specifications, proposals and other documents, opinions or advice prepared or provided by Architect, and will obtain the advice of an attorney, insurance counselor or other consultant as the Client deems necessary to protect the Client's interests before Client takes action or forebears to take action based upon or relying upon the services provided by Architect.

7. SUCCESSORS AND ASSIGNS

Client and Architect, respectively, bind themselves, their partners, successors, assigns, and legal representatives to the covenants of this Agreement. Neither Client nor Architect will assign, sublet, or transfer any interest in this Agreement or claims arising therefrom without the written consent of the other.

8. RE-USE OF DOCUMENTS

All documents, including all reports, drawings, specifications, computer software or other items prepared or furnished by Architect pursuant to this Agreement, are instruments of service with respect to the Project. Architect retains ownership of all such documents. Client may retain copies of the documents for its information and reference in connection with the Project; however, none of the documents are intended or represented to be suitable for reuse by Client or others on extensions of the Project or on any other project. Any reuse without written verification or adaptation by Architect for the specific purpose intended will be at Client's sole risk and without liability or legal exposure to Architect, and Client will defend, indemnify and hold harmless Architect from all claims, damages, losses and expenses, including attorney's fees, arising or resulting therefrom. Any such verification or adaptation will entitle Architect to further compensation at rates to be agreed upon by Client and Architect.

9. TERMINATION OF AGREEMENT

Client or Architect may terminate the Agreement, in whole or in part, by giving seven (7) days written notice, if the other party substantially fails to fulfill its obligations under the Agreement through no fault of the terminating party and fails to cure its default within such seven (7) day notice period. Where the method of payment is "lump sum," or cost reimbursement, the final invoice will include all services and expenses associated with the Project up to the effective date of termination. An equitable adjustment shall also be made to provide for termination settlement costs Architect incurs as a result of commitments that had become firm before termination, and for a reasonable profit for services performed.

10. SEVERABILITY

If any provision of this agreement is held invalid or unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term or condition shall not be construed by the other party as a waiver of any subsequent breach of the same provision, term or condition.

11. INVOICES

Architect will submit monthly invoices for services rendered and Client will make prompt (in no event longer than thirty (30) days) payments in response to Architect's invoices.

Architect will retain receipts for reimbursable expenses in general accordance with Internal Revenue Service rules pertaining to the support of expenditures for income tax purposes. Receipts will be available for inspection by Client's auditors upon request.

Client shall not withhold amounts from Architect's compensation to impose a penalty or liquidated damages on Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding.

Client recognizes that late payment of invoices results in extra expenses for Architect. Architect retains the right to assess Client interest at the rate of one percent (1%) per month, but not to exceed the maximum rate allowed by law, on invoices which are not paid within forty-five (45) days from the date of the invoice. In the event Architect's invoices are not paid when due, Architect also reserves the right, after seven (7) days prior written notice, to suspend the performance of its services under this Agreement until all past due amounts have been paid in full.

12. CHANGES

The parties agree that no change or modification to this Agreement, or any attachments hereto, shall have any force or effect unless the change is reduced to writing, dated, and made part of this Agreement. The execution of the change shall be authorized and signed in the same manner as this Agreement. Adjustments in the period of services and in compensation shall be in accordance with applicable paragraphs and sections of this Agreement. Any proposed fees by Architect are estimates to perform the services required to complete the Project as Architect understands it to be defined. For those projects involving conceptual or process development services, activities often are not fully definable in the initial planning. In any event, as the Project progresses, the facts developed may dictate a change in the services



to be performed, which may alter the scope. Architect will inform Client of such situations so that changes in scope and adjustments to the time of performance and compensation can be made as required. If such change, additional services, or suspension of services results in an increase or decrease in the cost of or time required for performance of the services, an equitable adjustment shall be made, and the Agreement modified accordingly.

13. CONTROLLING AGREEMENT

These Terms and Conditions shall take precedence over any inconsistent or contradictory provisions contained in any proposal, contract, purchase order, requisition, notice-to-proceed, or like document.

14. EQUAL EMPLOYMENT AND NONDISCRIMINATION

In connection with the services under this Agreement, Architect agrees to comply with the applicable provisions of federal and state Equal Employment Opportunity, and other employment, statutes and regulations.

15. HAZARDOUS MATERIALS

Client represents to Architect that, to the best of its knowledge, no hazardous materials are present at the Project site. However, in the event hazardous materials are known to be present, Client represents that to the best of its knowledge it has disclosed to Architect the existence of all such hazardous materials, including but not limited to asbestos, PCB's, petroleum, hazardous waste, or radioactive material located at or near the Project site, including type, quantity and location of such hazardous materials. It is acknowledged by both parties that Architect's scope of services do not include services related in any way to hazardous materials. In the event Architect or any other party encounters undisclosed hazardous materials, Architect shall have the obligation to notify Client and, to the extent required by law or regulation, the appropriate governmental officials, and Architect may, at its option and without liability for delay, consequential or any other damages to Client, suspend performance of services on that portion of the Project affected by hazardous materials until Client: (i) retains appropriate specialist consultant(s) or contractor(s) to identify and, as appropriate, abate, remediate, or remove the hazardous materials; and (ii) warrants that the Project site is in full compliance with all applicable laws and regulations. Client acknowledges that Architect is performing professional services for Client and that Architect is not and shall not be required to become an "arranger," "operator," "generator," or "transporter" of hazardous materials, as defined in the Comprehensive Environmental Response, Compensation, and Liability Act of 1990 (CERCLA), which are or may be encountered at or near the Project site in connection with Architect's services under this Agreement. If Architect's services hereunder cannot be performed because of the existence of hazardous materials, Architect shall be entitled to terminate this Agreement for cause on 30 days written notice. To the fullest extent permitted by law, Client shall indemnify and hold harmless Architect, its officers, directors, partners, employees, and subconsultants from and against all costs, losses, and damages (including but not limited to all fees and charges of engineers, architects, attorneys, and other professionals, and all court or arbitration or other dispute resolution costs) caused by, arising out of or resulting from hazardous materials, provided that (i) any such cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or injury to or destruction of tangible property (other than completed Work), including the loss of use resulting therefrom, and (ii) nothing in this



paragraph shall obligate Client to indemnify any individual or entity from and against the consequences of that individual's or entity's sole negligence or willful misconduct.

16. EXECUTION

This Agreement, including the exhibits and schedules made part hereof, constitute the entire Agreement between Architect and Client, supersedes and controls over all prior written or oral understandings. This Agreement may be amended, supplemented or modified only by a written instrument duly executed by the parties.

17. LIMITATION OF LIABILITY

Client and Architect have evaluated the risks and rewards associated with the Project, including Architect's fee relative to the risks assumed, and agree to allocate certain of the risks, so, to the fullest extent permitted by law, the total aggregate liability of Architect (and its related corporations, subconsultants and employees) to Client is limited to Architect's fee, for any and all injuries, damages, claims, losses, or expenses (including attorney and expert fees) arising out of Architect's services or this Agreement regardless of cause(s) or the theory of liability, including negligence, indemnity, or other recovery.

18. WAIVER OF CONSEQUENTIAL DAMAGES.

To the fullest extent permitted by law, neither party to this Agreement shall be liable to the other party for any special, incidental, indirect, or consequential damages regardless of cause or theory of recovery.

19. LITIGATION SUPPORT

In the event Architect is required to respond to a subpoena, government inquiry or other legal process related to the services in connection with a legal or dispute resolution proceeding to which Architect is not a party, Client shall reimburse Architect for reasonable costs in responding and compensate Architect at its then standard rates for reasonable time incurred in gathering information and documents and attending depositions, hearings, and trial.

20. OPERATIONAL TECHNOLOGY SYSTEMS

Client agrees that the effectiveness of operational technology systems ("OT Systems") and features designed, recommended or assessed by Architect are dependent upon Client's continued operation and maintenance of the OT Systems in accordance with all standards, best practices, laws, and regulations that govern the operation and maintenance of the OT Systems. Client shall be solely responsible for operating and maintaining the OT System in accordance with applicable industry standards (i.e. ISA, NIST, etc.) and best practices, which generally include but are not limited to, cyber security policies and procedures, documentation and training requirements, continuous monitoring of assets for tampering and intrusion, periodic evaluation for asset vulnerabilities, implementation and update of appropriate technical, physical, and operational standards, and offline testing of all software/firmware patches/updates prior to placing updates into production. Additionally, Client recognizes and agrees that OT Systems are subject to internal and external breach, compromise, and similar incidents. Security features designed, recommended or assessed by Architect are intended to reduce the likelihood that OT Systems will be compromised by such incidents. However, Architect does not guarantee that Client's OT Systems are or will



be impenetrable and Client agrees to waive any claims against Architect resulting from any such incidents that relate to or affect Client's OT Systems.

21. FORCE MAJEURE

Architect shall not be responsible for delays caused by factors beyond Architect's reasonable control, including but not limited to delays because of strikes, lockouts, work slowdowns or stoppages, government ordered industry shutdowns, power or server outages, acts of nature, widespread infectious disease outbreaks (including, but not limited to epidemics and pandemics), failure of any governmental or other regulatory authority to act in a timely manner, failure of the Client to furnish timely information or approve or disapprove of Architect's services or work product, or delays caused by faulty performance by the Client's or by contractors of any level or any other events or circumstances not within the reasonable control of Architect, whether similar or dissimilar to any of the foregoing. When such delays beyond Architect's reasonable control occur, the Client agrees that Architect shall not be responsible for damages, nor shall Architect be deemed in default of this Agreement, and the parties will negotiate an equitable adjustment to Architect's schedule and/or compensation if impacted by the force majeure event or condition.

22. FLORIDA EMPLOYEE IMMUNITY

CLIENT AGREES TO WAIVE ANY CLAIMS IT MAY HAVE AGAINST AN INDIVIDUAL EMPLOYEE OR AGENT OF ARCHITECT. IF THE PROJECT IS LOCATED IN FLORIDA, THEN PURSUANT TO FLORIDA STATUTE § 558.035, AN INDIVIDUAL EMPLOYEE OR AGENT OF ARCHITECT MAY NOT BE HELD INDIVIDUALLY LIABLE FOR DAMAGES RESULTING FROM NEGLIGENCE OCCURRING WITHIN THE COURSE AND SCOPE OF PROFESSIONAL SERVICES RENDERED UNDER THIS PROFESSIONAL SERVICES CONTRACT.



Mr. Brain LaBorde
City Manager
City of Taylor
400 Porter Street
Taylor, TX 76574

Re: Scope of Services – Fire Stations 1 & 2 Design Services

Dear Mr. LaBorde,

HDR Architecture, Inc. (HDR) appreciates the opportunity to provide our proposal for professional architectural and engineering services to the City of Taylor (City) for the dormitory expansion and renovations at both Fire Stations 1 & 2.

PROJECT BACKGROUND:

The Project scope includes the following: At Fire Station #1 the design improvements include; two separate additions totaling 2,655 square feet. One addition is located on the eastern side of the building facing Elliott Street. The 1,945 square foot addition will include; eight individual dorm / sleeping rooms, three shared uni-sex ADA accessible restrooms with showers. While the other addition also along the eastern side of the apparatus bays will add 710 square feet, to accommodate a larger aerial truck. There is also planned 3,700 square feet of interior renovations that are part of this project scope. On the exterior, the site work includes adding four (4) visitor parking spaces one (1) of which is ADA accessible. At Fire Station #2 the design improvements include; a one story, 2,185 square feet addition and 1,680 square feet in renovations. It will add eight individual dorm / sleeping rooms, three shared uni-sex ADA accessible restrooms with showers. There are also planned interior upgrades that will improve the living and working areas for staff, that are part of this project scope. On the exterior, the site work includes adding 14,000 square feet area of paving for proper apparatus circulation. This proposal is for Schematic Design, Design Development and the Construction Document Phases (it does NOT include Bidding and Construction Administration Phase Services at this time).

SCOPE OF SERVICES:

1.0 Basic Services

HDR will have two (2) submittals to City for review- One (1) at 50% Design Development Phase and One (1) at 95% Construction Document Phase, which will also be the Issue for Permit Package.

- 1.1 TOPOGRAPHIC SURVEY – HDR will assist the City in getting a surveying company contracted directly with City of Taylor.
- 1.2 GEOTECHNICAL INVESTIGATION – HDR will assist the City in getting a geotechnical company contracted directly with City of Taylor:

hdrinc.com

4828 Loop Central Dr. Suite 700
Houston, TX 77081

- 1.2.1 At FS#1 Perform Three (3) borings ; (1) at 10 feet and (2) at 25 feet at 200 Washburn St.
- 1.2.2 At FS#2 Perform Five (5) borings ; (3) at 10 feet and (2) at 25 feet at 705 Carlos G. Parker Blvd.
- 1.2.3 HDR to create as As-Built drawings or areas at FS 1 & FS 2, were renovations or additions may be occurring.
- 1.3 SCHEMATIC DESIGN PHASE - Based on approved conceptual plans for FS#1 & FS#2 provided by Chris Casey, Architect /HDR, last edited on November 6, 2023 those will serve as the starting point for our schematic plan development. At the onset of Schematic Design, a workshop meeting will be held with HDR and Fire Dept. staff to review these initial concepts and provide staff opportunity to provide feedback.

Schematic Design Documents that consist of the following:

1.3.1 Site Plan showing:

- a. Access and circulation
- b. Building location
- c. Parking / Concrete Drives /Sidewalks
- d. Landscaping areas
- e. Fencing with gates

1.3.2 Floor Plan

1.3.3 Roof Plan

1.3.4 Exterior Elevations and 3D Renderings. Exterior Renderings will be of areas where additions are occurring at both stations (two renderings for each station). HDR to coordinate with design team of City Hall/Police and Courts project on opportunities to incorporate design elements where possible at station #1, so it takes into account the improvements happening across E. Second St.

1.3.5 Structural System with major grid lines

1.4 DESIGN DEVELOPMENT PHASE (**HDR will submit a 50% drawing package to City Staff for Review**)

HDR shall prepare and submit to the City for review and comment Design Development Documents that will establish the scope, relationship, form, size and appearance of the Project.

- 1.4.1 Design Development Documents that consist of the following:
 - a. Floor plans, interior and exterior elevations, building sections
 - b. Structural layouts
 - c. Mechanical, Electrical and Plumbing layouts (included coordination of proposed Generators at both stations)
 - d. Site plan showing locations of utilities, drainage improvements and paved areas
- 1.4.2 Prepare outline specifications that identify major materials and systems and establish in general their quality levels.
- 1.4.3 Provide recommendations for interior finish materials and color selections
- 1.4.4 Prepare an updated opinion of probable construction cost.
- 1.4.5 Coordinate with the City to identify any City-provided equipment/furniture to be received and installed by the Construction Contractor.

Upon completion of City review, HDR will meet with City to review comments.

1.5 CONSTRUCTION DOCUMENTS PHASE (HDR will submit a 95% drawing package to City Staff for Review /Comments and Issue for Permit)

Based on City-approved Design Development documents, HDR shall prepare:

- 1.5.1 Construction Documents (plans and specifications) that set forth in detail the requirements for the construction of the project. The drawings and specifications shall establish in detail the quality levels of material and construction of the Project.
- 1.5.2 Update opinion of probable construction cost for 95% drawing package
- 1.5.3 Submit approved construction documents to Texas Department of Licensing and Regulation (TDLR) for ADA Accessibility Review. HDR will review comments received from ADA review and modify drawings as necessary.
- 1.5.4 Upon completion of City review, meet with City to review plans.
- 1.5.5 Prior to submitting bid documents; HDR to collaborate with local GC and submit final opinion of probable construction cost.

6.0 Schedule

We anticipate the following project schedule from Notice to Proceed:

Schematic Design	4 weeks
Design Development	9 weeks
Construction Documents	7 weeks

7.0 Invoices

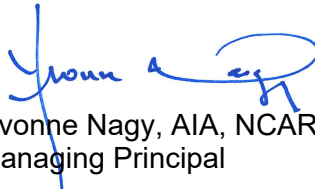
HDR will submit monthly invoices for all work completed to invoice date. Additional services beyond those described in the Scope of Services will be invoiced as per our hourly rate sheet at direct cost, in addition to any expenses will have a 10% mark up. Additional Services shall only be performed when directed by City to HDR. Mileage will be charged at prevailing IRS rates.

You are a valued client to HDR and we appreciate the opportunity to share these services with you. Please call us at 832.316.5241 shall you have any questions regarding this scope of services.

Sincerely,
HDR Architecture, Inc.



Chris Casey, AIA, NCARB, LEED AP
Civic Principal / Architect



Yvonne Nagy, AIA, NCARB, LEED AP
Managing Principal

cc: file

Approved:
Authorized signature on behalf of City of Taylor:

Printed Name _____

Title: _____

Date: _____

hdrinc.com

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