



AGENDA
CITY OF TAYLOR, TEXAS
CITY COUNCIL MEETING
CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET
AUGUST 14, 2025, 6:00 PM

CALL TO ORDER AND DECLARE A QUORUM

INVOCATION

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/RECOGNITIONS

- Proclamation - Honoring the 34th Annual Griffin-Stoglin Family Reunion

CITIZENS COMMUNICATION

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

CONSENT AGENDA

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

1. Consider approval of the minutes from the July 24, 2025, regularly scheduled City Council meeting. *Lucy Aldrich*
2. Consider acceptance of the infrastructure for the North Drive Improvements. *Jim Gray*
3. Receive 2025 Tax Rate Calculation Worksheet. *Robert Powers*
4. Receive Certification of Additional Sales and Use Tax to Pay Debt Services (Comptroller Form 50-882). *Robert Powers*

PUBLIC HEARINGS / ORDINANCES

5. Hold a public hearing and introduce Ordinance 2025-22, a request for a Special Use Permit (SUP) to allow lodging without a full-time, on-site operator, for property generally located at 2112 W. Lake Drive, consisting of approximately 5.716 acres of land situated in the William J. Baker Survey, Abstract No. 065 more particularly described by Williamson Central Appraisal District Parcel R018819, Taylor, Williamson County, Texas. *Shai Roos*

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

6. Receive a presentation from Berry Dunn representatives on the Permit Audit findings. *Shai Roos*

7. Receive and discuss the FY 2026 Proposed Budget. *Robert Powers*
8. Discussion, consideration, and possible action on a proposed tax rate for Fiscal Year 2026 and to set a date for a public hearing and for adoption of the tax rate. *Robert Powers*
9. Discussion, consideration, and possible action on the acceptance of a grant from the Texas Division of Emergency Management (TDEM) under the Hazard Mitigation Grant Program (HMGP) for the City of Taylor Kimbro/Shaw to 2nd Street Drainage Improvements - Phase I. *Tyler Bybee, Jim Gray*
10. Discussion, consideration, and possible action on the procurement of Downtown Surveillance Cameras and Police Department building and parking lot cameras from Sharco. *Henry Fluck*

EXECUTIVE SESSION

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).

- a. Section 551.071, Consultation with City Attorney regarding Oncor.
- b. Section 551.071, Consultation with City Attorney regarding Robert Marek, et al v. City of Taylor et al Cause No. 24-0447-C425.
- c. Section 551.071, Consultation with City Attorney regarding Kristopher Kibodeaux and Jamie Kibodeaux v. City of Taylor et al Cause No. 24-1746-C425.
- d. Section 551.071, Consultation with City Attorney regarding Ubiquity DFW, LP, et al v. City of Taylor et al Cause No. 25-0472-C368.

Reconvene into open session and take any action.

ADJOURN

I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 6:00 p.m. on August 11, 2025, 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: Lucy Aldrich Date: August 11, 2025

Proclamation

HONORING THE 34TH ANNUAL GRIFFIN-STOGLIN FAMILY REUNION JULY 11-12, 2025

WHEREAS, the Griffin-Stoglin Family has held strong roots in the City of Taylor, Texas, for over 90 years, tracing its local heritage back to the mid-1930s when two families from rural Smithville in Bastrop County united in marriage and planted their legacy here; and

WHEREAS, Judge Stoglin Sr. and his wife Sally raised a blended family of 14 children, and the family's deep ties to Taylor began when two Stoglin daughters married two Griffin brothers, forming the foundation of the Griffin-Stoglin lineage that has since flourished through generations; and

WHEREAS, the Griffin-Stoglin family relocated to Taylor seeking better opportunities, contributing to the community through their hard work on area farms and as active members of The First Baptist Church on Robinson Street; and

WHEREAS, family matriarch Sally Stoglin lived to the age of 91, passing on April 7, 1978, and her sister-in-law, Aunt Lorene Stoglin, lived to the remarkable age of 112, passing on November 28, 1999—both proud and enduring citizens of Taylor; and

WHEREAS, on July 11 and 12, 2025, more than 434 descendants of the Griffin-Stoglin family gathered in Taylor from across Texas and from as far away as Florida, West Virginia, California, and Georgia for the 34th Annual Family Reunion, which takes place in Taylor every other year; and

WHEREAS, this year's reunion was held under the theme "A Generation of Duty, A Legacy of Love!" in proud celebration and remembrance of the family's military service members—Fallen, Current, and Retired—and continues to honor the family's guiding mantra: "Family Means Love, and In this family, no one gets left behind"

NOW, THEREFORE, I, Dwayne Ariola, Mayor of the City of Taylor, do hereby recognize and commend the Griffin-Stoglin Family for their enduring legacy, their deep contributions to the fabric of our community, and their continued commitment to family, heritage, and service, as we honor the 34th Annual Griffin-Stoglin Family Reunion.

Signed this 14th day of August 2025.

Dwayne Ariola, Mayor
City of Taylor



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 1.

Agenda Title: Consider approval of the minutes from the July 24, 2025, regularly scheduled City Council meeting.

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

Department Submitted: City Clerk

Staff Contact: Lucy Aldrich, 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. July 24, 2025 Meeting Minutes

City of Taylor
Regularly Scheduled City Council Meeting Minutes
Taylor City Hall, Council Chambers, 400 Porter Street
July 24, 2025 at 6:00 p.m.

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

Mayor Pro-Tem Kelly Cmerek
Council Member Greg Redden
Council Member Shelli Cobb
Council Member Heather Long
Mayor Dwayne Ariola

Brian LaBorde, City Manager
Carly Pearson, Assistant City Manager
Mark Schroeder, City Attorney
Lucy Aldrich, City Clerk

INVOCATION

PLEDGE OF ALLEGIANCE

PROCLAMATIONS

- Proclamation – Parks & Recreation month
Councilman Redden presented the proclamation to Tyler Bybee, Interim Director of External Services and staff members of the Parks & Recreation Department.

Tyler Bybee, Interim Director of External Services introduced the new Library Director Amy Keyes.

CITIZENS COMMUNICATION

Felica Graves – shared information on the results of a special needs family survey that Good Life Taylor conducted.

Celia Alderete – made a request for the creek that runs behind her home to be cleaned up of debris.

CONSENT AGENDA

1. **Consider approval of the minutes from the July 10, 2025, regularly scheduled City Council meeting.**
2. **Consider approval of Resolution R25-17, a Memorandum of Understanding (MOU) between the Taylor Independent School District and the Taylor Police Department concerning the School Resource Officer positions.**
3. **Consider approval of the Taylor Pointe Phase I Subdivision Improvement Plan, generally located at 715 Carlos G. Parker Blvd. SW, consisting of approximately 39.979 acres of land part of the G.M. Reese Survey, Abstract No. 533, more particularly described by Williamson Central Appraisal District Parcels R331170, R661628, R661621, R661629, R661630, Taylor, Williamson County, Texas.**
4. **Concur with Quarterly Financial Report for June 2025.**

*Motion was made by Mayor Pro Tem Cmerek to approve the consent agenda items as presented.
Motion was seconded by Councilwoman Cobb. Motion carried unanimously.*

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

5. **Discussion, consideration, and possible action on Ordinance 2025-17 regarding a request for an Employment Center Plan referred to as Blueprint Data Centers, generally located at 1601 Martin Luther King Jr. Blvd., legally described as the EDC Addition Minor Plat, Block A, Lot 1, 52.42 acres, more particularly described by the Williamson Central Appraisal District Parcel R667904, Taylor, Williamson County, Texas.**

Carly Pearson, Assistant City Manager, presented the item. City staff addressed resident concerns related to the Employment Center request. The following individuals spoke: Josa Orta; Lisa Drummond; Alecia Davenport; Carrie D'Anna; Victor Garcia, Jr.; Johnny Cathey; Teri Williams; Ricardo Reyes; Rick Von Pfeil; Essie L. Bass; Pamela Griffin; Corey Griffin; Emily McDaniel; Amy Griego; Tia Rae Stone.

Motion was made by Mayor Pro Tem Cmerek to approve / deny Ordinance 2025-17. Motion was seconded by Councilwoman Long. Motion carried unanimously.

6. **Receive an update on the 89th Texas Legislative Session.**

Carly Pearson, Assistant City Manager, provided an update on the legislative session.

Motion was made by Mayor Pro Tem Cmerek to receive the update as presented. Motion was seconded by Councilman Redden. Motion carried unanimously.

7. **Discussion, consideration, and possible action on the appointment of two (2) City of Taylor representatives to the Capital Area Council of Governments General Assembly.**

Lucy Aldrich, City Clerk presented the item.

Motion was made by Councilman Redden to appoint Councilwoman Long and Councilwoman Cobb to serve on CAPCOG's General Assembly. Motion was seconded by Mayor Pro Tem Cmerek. Motion carried unanimously.

Mayor Ariola read the executive session items and adjourned into closed session at 7:59 p.m.

EXECUTIVE SESSION

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).

- a. Section 551.071, Consultation with City Attorney regarding Tax Credit and Bond Funding Agreement request and Right-of-Way abandonment request from The Foundry Development.
- b. Section 551.071, Consultation with City Attorney regarding Oncor.
- c. Section 551.071, Consultation with City Attorney regarding Kristopher Kibodeaux and Jamie Kibodeaux v. City of Taylor et al Cause No. 24-1746-C425.
- d. Section 551.071, Consultation with City Attorney regarding Robert Marek, et al v. City of Taylor et al No. 24-0447-C425.

Regular City Council Meeting Minutes

July 24, 2025

3

Mayor Ariola reconvened into open session at 10:12 p.m. No action was taken

ADJOURN

With no further business Mayor Ariola declared the meeting adjourned at 10:12 p.m.

Dwayne Ariola, Mayor

ATTEST:

Lucy Aldrich, City Clerk



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure

Agenda Item Number: 2.

Agenda Title: Consider acceptance of the infrastructure for the North Drive Improvements.

Council Action to be Taken: Approve on Consent.

Department Submitted: Public Works

Staff Contact: Jim Gray, Director of Public Works

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to accept the public infrastructure completed for the North Drive Subdivision Improvements, as required in the Taylor Land Development Code and Taylor Engineering Manual.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The North Drive Improvements consists of offsite roadway improvements that were identified to be completed in order to serve the anticipated development from the Spring Creek Subdivision that currently has Phase 1 approved by City Council and with Phase 2 currently in construction and Phase 3 in permitting. The public improvements associated with North Drive have passed inspections, has completed a construction final walkthrough, and the Developer has provided the required acceptance documentation per the City's Ordinances including a maintenance bond. Additionally, the portions of improvements made within TxDOT right-of-way have also been inspected and approved by TxDOT. The project details include an expansion of right-of-way that was provided for the area of improvements to allow for relocation of private utilities, the installation of sidewalk, and roadway widening improvements including bike lanes, signage, striping and associated drainage. There is also currently another subdivision under planning on the east side of North Drive known as North Village Subdivision that North Drive will also service.

3. PROS and CONS

PROS

CONS

• N/A	• N/A
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4. RECOMMENDATION

Staff recommends accepting the public infrastructure completed for the North Drive Subdivision Improvements.

5. FUNDING SOURCE

N/A

6. TIMELINE

Subdivision Improvement Plans Approved – September 30, 2022.

7. OTHER OPTIONS

Do not accept infrastructure.

8. ATTACHMENTS

1. PZ 2021-1361 - North Drive Improvements - Certificate of Acceptance
2. North Drive - Highlighted

CERTIFICATE OF ACCEPTANCE

PROJECT: North Drive Improvements – Public Infrastructure Improvements
CONTRACTOR: JL Gray
CONTRACT FOR: Public Infrastructure Improvements

This CERTIFICATE OF ACCEPTANCE applies to all work under the Contract Documents or to the following specified parts thereof: **North Drive Improvements public infrastructure including: drainage, paving and associated improvements within the public ROW of North Drive.**

BY:



**Jacob E. Walker, P.E.
HDR Engineering, Inc.
City Engineer**

FOR: The City of Taylor

**TO: JL Gray
CONTRACTOR**

The work to which this Certificate applies has been inspected by authorized representatives of **OWNER, CONTRACTOR, AND CITY**, and that work is hereby declared to be complete in accordance with the Contract Documents and is accepted by the City of Taylor on:

08/14/2025

Date of Acceptance



LEGEND

— Limits of Subdivision Improvements

North Drive
Subdivision Improvements
Location Exhibit

CR 367

OUACHITA DR

TEASLEY DR

HARTSON DR

NORTH DR

TRIBUTE BLVD

SPRING CREEK
SUBDIVISION

JONESY DR

WENTZEL DR

SANDERS DR

SLIVENSKY DR

GREINERT DR

ANSLEY CT

CARAWAY DR

STEELE DR

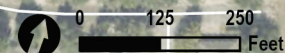
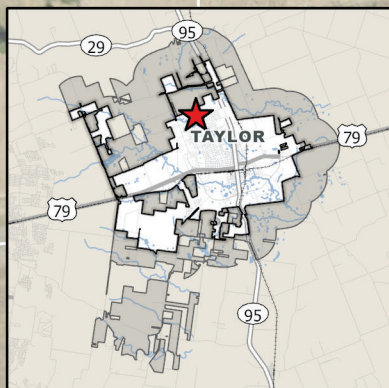
FUTURE
NORTH VILLAGE
SUBDIVISION

TAYLOR
MIDDLE
SCHOOL

NW CARLOS G PARKER BLVD

SHERRY DR

J M CUBA DR





City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure
Quality of Life
Economic Vitality

Agenda Item Number: 3.
Agenda Title: Receive 2025 Tax Rate Calculation Worksheet.
Council Action to be Taken: Receive the 2025 Tax Rate Calculation Worksheet.
Department Submitted: Finance
Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Chapter 26 of the Texas Tax Code requires that certain tax rate calculations be performed and submitted to the governing body by August 7 or as soon as practicable prior to setting a tax rate.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Each year after the Chief Appraiser certifies the tax roll for the upcoming fiscal year, the Williamson County Tax Assessor/Collector's office begins calculating the various tax rates required by Chapter 26 of the Texas Tax Code. These rates include the no-new-revenue tax rate (NNR) and the voter-approval tax rate (VAR). By August 7 or as soon thereafter as practicable, the rates are to be submitted to the governing body.

The no-new-revenue tax rate is the tax rate that would produce the same amount of taxes if applied to the same properties that are taxed in both years. When overall appraisals increase, the NNR should decrease. The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The VAR is split into two separate rates:

1. Maintenance and Operations (M&O) tax rate - is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law (3.5%).

2. Debt tax rate - is the rate necessary to pay the taxing unit's debt payments in the coming year.

Since the City of Taylor also levies an additional one-half cent sales tax for property tax relief, calculations must also be performed to determine the impact of changes from the prior year.

Sales tax received in the preceding 12 months is compared to the amount received in the last fiscal year. These amounts are then used to determine the property tax adjustment. Generally speaking, when sales taxes are increasing, then the maximum property tax rate would decrease and vice versa.

For Tax Year 2025, the calculated rates per \$100 valuation are as follows:

No-new-revenue tax rate: \$0.512380
Voter-approval tax rate: \$0.585000
Debt tax rate: \$0.213076

If a taxing unit desires to adopt a tax rate above the no-new-revenue tax rate, then a public hearing must be held prior to adopting the tax rate. The public hearing must occur within seven days of the vote to adopt the tax rate.

3. PROS and CONS	
<u>PROS</u>	<u>CONS</u>
• This action is required by state law.	• n/a

4. RECOMMENDATION

Recommend receive the 2025 Tax Rate Calculation Worksheet as certified by the Williamson County Tax Assessor/Collector.

5. FUNDING SOURCE

n/a

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. 2025 City of Taylor Tax Rate Calculations
2. CTA Notice of Tax Rates

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Taylor

Taxing Unit Name

400 Porter Street, Taylor, TX, 76574-3600

Taxing Unit's Address, City, State, ZIP Code

(512) 309-6168

Phone (area code and number)

<https://www.taylor.tx.gov>

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,919,741,939
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,919,741,939
4.	Prior year total adopted tax rate.	\$ 0.591368 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 32,060,714 B. Prior year values resulting from final court decisions: - \$ 30,926,182 C. Prior year value loss. Subtract B from A. ³	\$ 1,134,532
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 179,303,490 B. Prior year disputed value: - \$ 26,895,524 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 152,407,966
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 153,542,498

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,073,284,437
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 4,405,701 C. Value loss. Add A and B.⁶	\$ 4,405,701
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 10,377,347 B. Current year productivity or special appraised value: - \$ 63,659 C. Value loss. Subtract B from A.⁷	\$ 10,313,688
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,719,389
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 519,324,517
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,539,240,531
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,016,255
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 61,339
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,077,594
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,354,893,529 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 1,167,853,350 E. Total current year value. Add A and B, then subtract C and D.	\$ 3,187,040,179

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 232,379,662 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 232,379,662
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,419,419,841
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 291,653
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 476,470,352
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 476,762,005
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,942,657,836
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.512380 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.310021 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,073,284,437

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 9,527,827
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 38,155 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 3,037,197 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. -2,999,042 E. Add Line 30 to 31D. \$ 6,528,785	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,942,657,836
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.221866 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0.000000 /\$100	

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.221866 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 6,890,790 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.234168 /\$100 C. Add Line 40B to Line 39.	\$ 0.456034 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.471995 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 9,401,605 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 2,115,625 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 7,285,980
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 7,285,980
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 99.19 % C. Enter the 2023 actual collection rate. 99.04 % D. Enter the 2022 actual collection rate. 99.31 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 7,285,980
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.213076 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.685071 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,421,860
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.100071 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.512380 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.685071 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.585000 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.591368 /\$100 \$ 0.000000 /\$100 \$ 0.591368 /\$100 \$ 0.591368 /\$100 \$ 0.000000 /\$100 \$ 2,852,531,283 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.558774 /\$100 \$ 0.000001 /\$100 \$ 0.558773 /\$100 \$ 0.628774 /\$100 \$ -0.070001 /\$100 \$ 2,237,189,959 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.648953 /\$100 \$ 0.000000 /\$100 \$ 0.648953 /\$100 \$ 0.648953 /\$100 \$ 0.000000 /\$100 \$ 1,977,444,755 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.585000 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.221866
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.014622 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.213076 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.449564 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.512380 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.585000 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.449564 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

Larry Gaddes PCAC, CTA

Printed Name of Taxing Unit Representative

**sign
here** ➔



Taxing Unit Representative

08/04/2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

Notice About 2025 Tax Rates

Property Tax Rates in City of Taylor.

This notice concerns the 2025 property tax rates for City of Taylor.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$0.512380/\$100.

This year's voter-approval tax rate \$0.585000/\$100.

To see the full calculations, please visit <https://wilcotx.gov/propertytax> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O	\$17,635,000
I&S	\$1,770,000

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Combination Tax & Revenue CO, Series 2007	\$695,000	\$53,620		\$748,620
Combination Tax & Revenue CO, Series 2013	\$260,000	\$96,000		\$356,000
GO Refunding Bonds, Series 2016	\$320,000	\$117,800		\$437,800
Combination Tax & Revenue CO, Series 2017	\$110,000	\$24,615		\$134,615
GO Refunding Bonds, Series 2017	\$140,000	\$25,800		\$165,800
Combination Tax & Revenue CO, Series 2018	\$225,000	\$20,850		\$245,850
Combination Tax & Revenue CO, Series 2019	\$445,000	\$240,194		\$685,194
GO Refunding Bonds, Series 2021	\$115,000	\$19,800		\$134,800
Combination Tax & Revenue CO, Series 2022	\$480,000	\$400,100		\$880,100
Limited Tax Notes, Series 2022	\$355,000	\$128,113		\$483,113
Combination Tax & Revenue CO, Series 2023	\$170,000	\$0		\$170,000
Combination Tax & Revenue CO, Series 2023A	\$935,000	\$2,285,131		\$3,220,131
Combination Tax & Revenue CO, Series 2024	\$340,000	\$909,113		\$1,249,113
Combination Tax & Revenue CO, Series 2025	\$100,000	\$390,469		\$490,469

Total required for 2025 debt service	\$ 9,401,605
- Amount (if any) paid from funds listed in unencumbered funds	\$ 2,115,625
- Amount (if any) paid from other resources	\$ 0
- Excess collections last year	\$ 0
= Total to be paid from taxes in 2025	\$ 7,285,980
+ Amount added in anticipation that the taxing unit will collect	
only 100.000000% of its taxes in 2025	\$ 0

= Total Debt Levy

\$ 7,285,980

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Larry Gaddes PCAC, CTA, Williamson County Tax Assessor/Collector, 08/08/2025.

Visit [Texas.gov/PropertyTaxes](https://texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 4.

Agenda Title: Receive Certification of Additional Sales and Use Tax to Pay Debt Services (Comptroller Form 50-882).

Council Action to be Taken: Receive Certification of Additional Sales and Use Tax to Pay Debt Services.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Section 26.05(3-1) of the Texas Property Tax Code requires that the governing body of a taxing unit that imposes an additional sales and use tax may not adopt the debt component of the tax rate until the chief financial officer submits to the governing body a written certification that the amount of additional sales and use tax revenue that will be used to pay debt service has been deducted from the total amount debt service that will be paid with property taxes.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Since the City of Taylor does not use any revenue from the additional sales tax to pay for debt service, the amount deducted is zero.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
Per state statute, the Chief Financial Officer is required to submit this form to the City Council.	n/a

4. RECOMMENDATION

Recommend receive Certification of Additional Sales and Use Tax to Pay Debt Services from the Chief Financial Officer.

5. FUNDING SOURCE

n/a

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. Sales Tax Certification_2025

Certification of Additional Sales and Use Tax to Pay Debt Services

THE STATE OF TEXAS,
County of Williamson

Chief Financial Officer or Auditor: Robert G. Powers

For the taxing unit: City of Taylor

Hereby certifies that the amount of additional sales and use tax revenue collected to pay debt service has been deducted from the total amount described by Tax Code Section 26.05(e-1), 26.04(e)(3)(C) and 26.05(a)(1).

This certification is submitted to the governing body of City of Taylor on 8/14/25.

Robert G. Powers Digitally signed by Robert G. Powers
Date: 2025.08.07 15:34:17 -05'00'
Signature of Financial Officer or Auditor



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Economic Vitality

Agenda Item Number: 5.

Agenda Title: Hold a public hearing and introduce Ordinance 2025-22, a request for a Special Use Permit (SUP) to allow lodging without a full-time, on-site operator, for property generally located at 2112 W. Lake Drive, consisting of approximately 5.716 acres of land situated in the William J. Baker Survey, Abstract No. 065 more particularly described by Williamson Central Appraisal District Parcel R018819, Taylor, Williamson County, Texas.

Council Action to be Taken: Discuss and consider action on the requested SUP to allow lodging (short-term rental) without a full-time, on-site operator.

Department Submitted: Development Services Department

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

This item is being presented again to align with standard procedural requirements and to introduce Ordinance 2025-22. During the public hearing held on June 24, 2025, a vote was taken by the Council prior to the formal introduction of the Ordinance. In accordance with established practice, Special Use Permits require a public hearing before both the Planning and Zoning Commission and the City Council, followed by the introduction of an Ordinance. The item is then placed on the next City Council agenda under the Consent Agenda for final action.

This action will ensure full compliance with procedural standards and result in the issuance of an executed Ordinance for the applicant.

A legal notice was published in the *Taylor Press* on Sunday, July 27, 2025, and 28 notices were mailed to all property owners within 200 feet of the subject property.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Prior Council Actions: Council held a public hearing on June 24, 2025, and voted (5-0) to

approve the Special Use Permit with 3-year time limit.

Background and Staff Analysis:

The applicant is requesting approval of a Special Use Permit to allow the operation of a short-term rental at the subject property without a full-time, on-site operator. The proposed use includes the enforcement of quiet hours beginning at 10:00 p.m. and limits occupancy to a maximum of eight guests.

Staff has reviewed the request and found that the proposed use appears to be in compliance with the performance and compatibility standards outlined in Section 5.9 of the Land Development Code.

In previous cases, the City has approved Special Use Permits for short-term rentals without on-site operators in similar residential contexts. These approvals typically include a three-year time limit to allow for subsequent review and consideration of any nuisance-related concerns as part of a renewal process.

It is also noted that there is an existing Special Use Permit for a short-term rental located northeast of the subject property, which reflects the City's precedent in reviewing and permitting similar uses within this area.

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

4. RECOMMENDATION

On June 10, 2025, the Planning and Zoning Commission recommended (6-0) to postpone the request until the next P&Z meeting. This was recommended to encourage the applicant and any concerned citizens or neighbors to address their concerns about the proposal (one concern brought forth by a neighbor during the P&Z hearing was an existing light facing an adjacent property).

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: June 10, 2025

City Council Public Hearing: June 24, 2025 (Ordinance not introduced)

City Council Public Hearing: August 14, 2025 (Ordinance to be introduced)
City Council Action: August 28, 2025

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. _06_PZ-2025-2463_2112 W Lake Dr SUP Staff Report
2. _06a_PZ 2025-2463 Letter of Intent
3. _06b_PZ 2025-2463 Location Map
4. _06c_PZ 2025-2463 Current Zoning
5. _06d_PZ 2025-2463 Notification Map
6. PZ-2025-2463 SUP Ordinance
7. _06e1_PZ 2025-2463 Metes and Bounds Description EXHIBIT A
8. _06e2_PZ 2025-2463 Proposed Zoning_EXHIBIT B
9. PZ-2025-2463_PPT

City of Taylor
PZ-2025-2463
Special Use Permit
Staff Report

Item Details

Subject Property:	2112 W. Lake Drive
Total Acreage:	Approximately 5.716 acres
Legal Description:	Approximately 5.716 acres of land, generally located at 2112 Lake Drive, From the W. J. Baker. Survey more particularly described by the Williamson Central Appraisal District Parcel R018819.
Applicant:	Joan Maxfield
Property Owner(s):	Stendahl, Melody & John Cortustees of J&M Stendhal Revocable Living Trust
Request:	A request to obtain a Special Use Permit to use the property as lodging (short-term rental) without a full-time, on-site operator.
Case History:	This is the first hearing of this request.

Overview of Applicant's Request & Background

The subject property consists of approximately 3,937 square foot home on a 5-acre lot. The applicant is requesting a Special Use Permit to allow lodging (short-term rental) without a full-time, on-site operator. The Place Type zoning for the subject property is P2.5 – Large Lot which allows lodging (short-term rental) by right if there is a full time, on-site operator and requires a Special Use Permit if there is no full time, on-site operator (LDC Section 5.2.2.1 (1) (c)).

Location:

The subject property is located mid-block at 2112 Lake Drive (west of Sloan Street and east of Gladnell Street).

Physical and Natural Features:

The subject property consists of 5.716-acre lot in an established neighborhood. The property has a retention pond to the east and has a low amount of tree coverage.

Growth Sector Designations:

The Infill Neighborhood Sector (G-4) consists of areas within the City that are already developed and served by infrastructure. Infill development is encouraged to generally match the character of the existing development while allowing for incremental increases in density.

Future Land Use and Zoning Designations:

The subject property was assigned the Future Land Use designation of Neighborhood Infill that represents existing developed areas in Taylor that have access to existing streets and utility infrastructure. Infill development is anticipated to fill in vacant and underutilized lots within the City of Taylor. These areas are anticipated to accommodate a slight increase in density with the inclusion of accessory dwelling units and missing middle housing such as smaller lots, townhomes, and additional corner units. In addition to housing, neighborhoods accommodate smaller neighborhood-oriented retail and services.

The subject property is currently zoned Place Type P2.5 – Large Lot which allows lodging (short-term rental) by right if there is a full time, on-site operator and requires a Special Use Permit if there is no full time, on-site operator (section 5.2.2.1 (1) (c). This district generally includes low-density residential areas.

The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	P3 Neighborhood & P2.5 Large Lot	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence
South	P2.5 Large Lot	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence
East	P3 Neighborhood	Preserved Open Sector (O-1)	Open Space	Single Family Residence
West	P3 Neighborhood	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence

Transportation

The subject property gains access off Lake Drive

Utilities

The subject property is located within the City of Taylor water CCN. There is an 8-inch water line located on Lake Drive. subject property is located within the city's CCN for wastewater services and there is a 6-inch wastewater line located on Lake Drive.

Public Notification

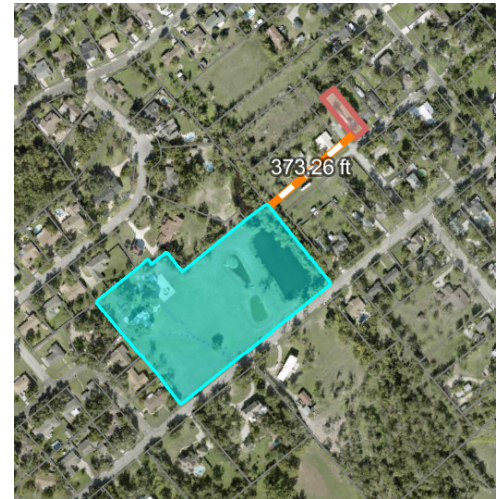
As required by the Local Government Code and the City of Taylor Code of Ordinances, all property owners within a 200-foot radius of the subject property were notified of the SUP request. Twenty-Eight (28) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, May 4, 2025, and again on July 27, 2025.

Staff Analysis

The request for a Special Use Permit aims to allow the owner to use the property as a short-term rental without a full-time, on-site operator. They intended to have quiet hours after 10pm with a max occupancy of 8 people.

Currently, the short-term rental of this property by this applicant appears to be in compliance with the performance and compatibility standards of Section 5.9 of the Land Development Code.

Previous Special Use Permits for short term rentals without a full-time on-site operator in similar locations within a residential neighborhood have been approved with a 3-year time limit. This time limit was to allow an opportunity for any potential nuisances to be reviewed as part of the renewal of a Special Use Permit.



There is also a near by Special Use Permit for a short term rental to the North East of the property.

Staff Recommendation

For the reasons stated in the staff analysis, staff recommend approval of the requested Special Use Permit with a 3-year limit.

Planning and Zoning Commission Recommendation

The Planning and Zoning Commission is charged with reviewing all requests for rezonings and recommends to City Council either in favor of or opposition to each request. In determining a recommendation on a rezoning request, the Planning and Zoning Commission members consider the following factors:

Is the Special Use Permit consistent with the Comprehensive Plan?

- The Special Use Permit request is consistent with the Comprehensive Plan.

Is the Special Use Permit compatible with the surrounding area?

- The use is compatible with the area.

Does the Special Use Permit promote the public health, safety, or general welfare?

- Staff analysis determined that the subject property is in accord with the Planning Principles and Policy Guide in the Comprehensive Plan that aims to promote health, safety, and general welfare by managing growth, while promoting safe and orderly development.

Is adequate infrastructure available or planned to meet the needs of the proposed land use?

- Public utilities are available in the area.

Do current conditions indicate that a Special Use Permit is necessary?

- Conditions do indicate that a Special Use Permit is necessary to allow lodging without a full-time, on-site operator.

Attachments:

- a. Letter of Intent from Applicant
- b. Location Map
- c. Zoning Map
- d. Notification Map
- e. Ordinance 2025-XX
 - 1. Meets and Bounds Description – Exhibit A
 - 2. Proposed Zoning Map – Exhibit B

Jared John West
10224 Fossmoor St.
Austin, TX 78717
West4re@gmail.com

April 1, 2025

Courtney Peres
Planning Manager, Development Services
City of Taylor
400 Porter Street
Taylor, TX 76574

Dear Mrs. Peres:

I am submitting this letter of intent to have my house used as a short time rental in the Airbnb platform.

My property is located at:

West Mansion
2112 W Lake Drive
Taylor, TX 76574

Owning several properties in town, has helped me oversee the rate of growth that the City of Taylor is going through. I truly believe that by having more options available as short time rentals, will help the city have the availability for current and future tourism.

One of the homes we own is the "Marigold Manor", located at 520 W 10th Street. I bought that property back in 2017 along with my parents and fabulously restored it.

I personally own another house that is being used as a short-term rental in the City of San Antonio. I manage the house and keep control over how the house is used to help the tenants have a great experience while visiting, and avoiding any inconveniences to the neighborhood while the house is rented.

I am currently working in having the house ready. I have invested a lot of time, and money in new landscaping, irrigation, driveways, and updates. I truly believe this home is a prize in the neighborhood.

I manage my properties and keep control of the tenants that use our houses. I do extensive background checks on guests through a system we have called "Forwarn", to have a piece of mind on the tenants using the Property.

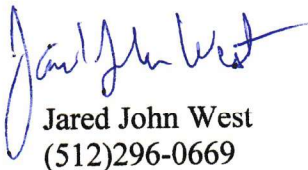
The Property will be operating without a full-time onsite operator, I am fully reachable 24/7 through the short-term rental platform. In addition, we have exterior cameras and an alarm system to keep the perimeters of the house secure.

For parking, the house has a long driveway that can fit up to 10 cars. We do not intend in having more than a few guests at a time since the house is only a three (3) bedroom home.

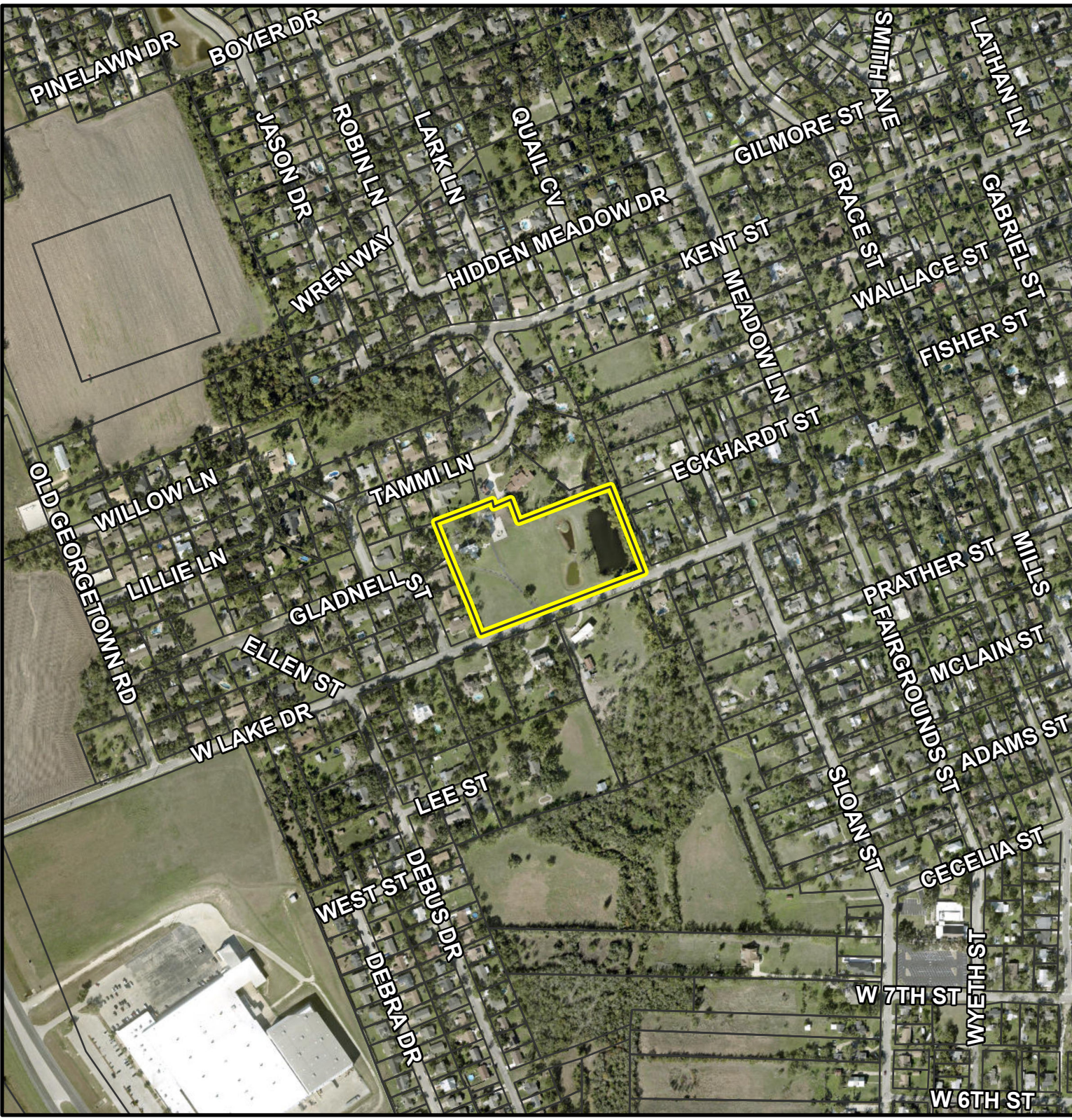
I am projecting to be ready for operations and have the property in the Airbnb platform as soon as the permits are approved.

If you have any questions or concerns, please do not hesitate to reach out to my phone number provided.

Respectfully,

A handwritten signature in blue ink, appearing to read "Jared John West", is written over the printed name and phone number.

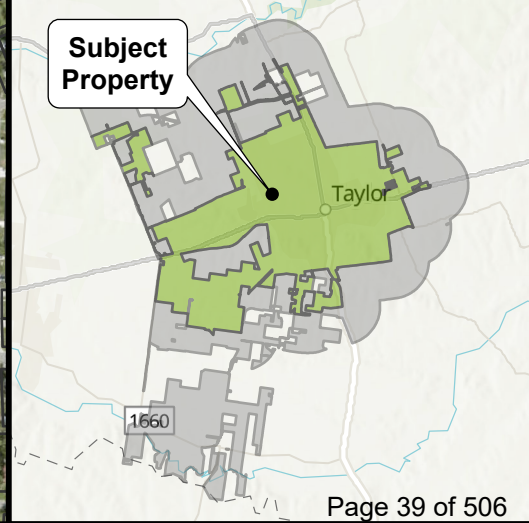
Jared John West
(512)296-0669



PZ-2025-2463

**2112 W Lake Drive
Special Use Permit
Location Map
Approximately 5.7 acres**

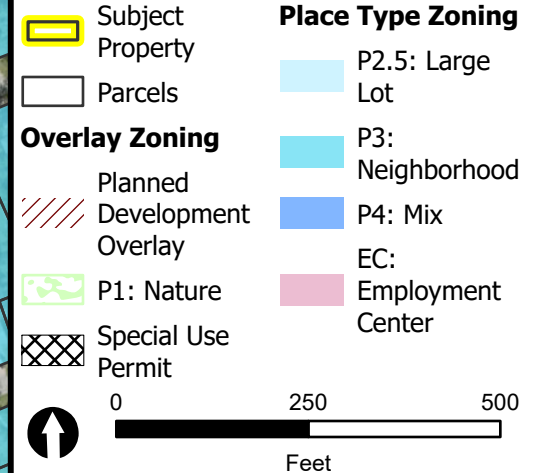
-  Subject Property
-  Parcels



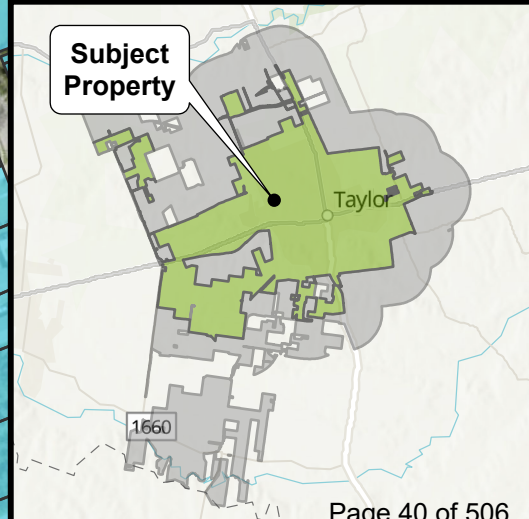


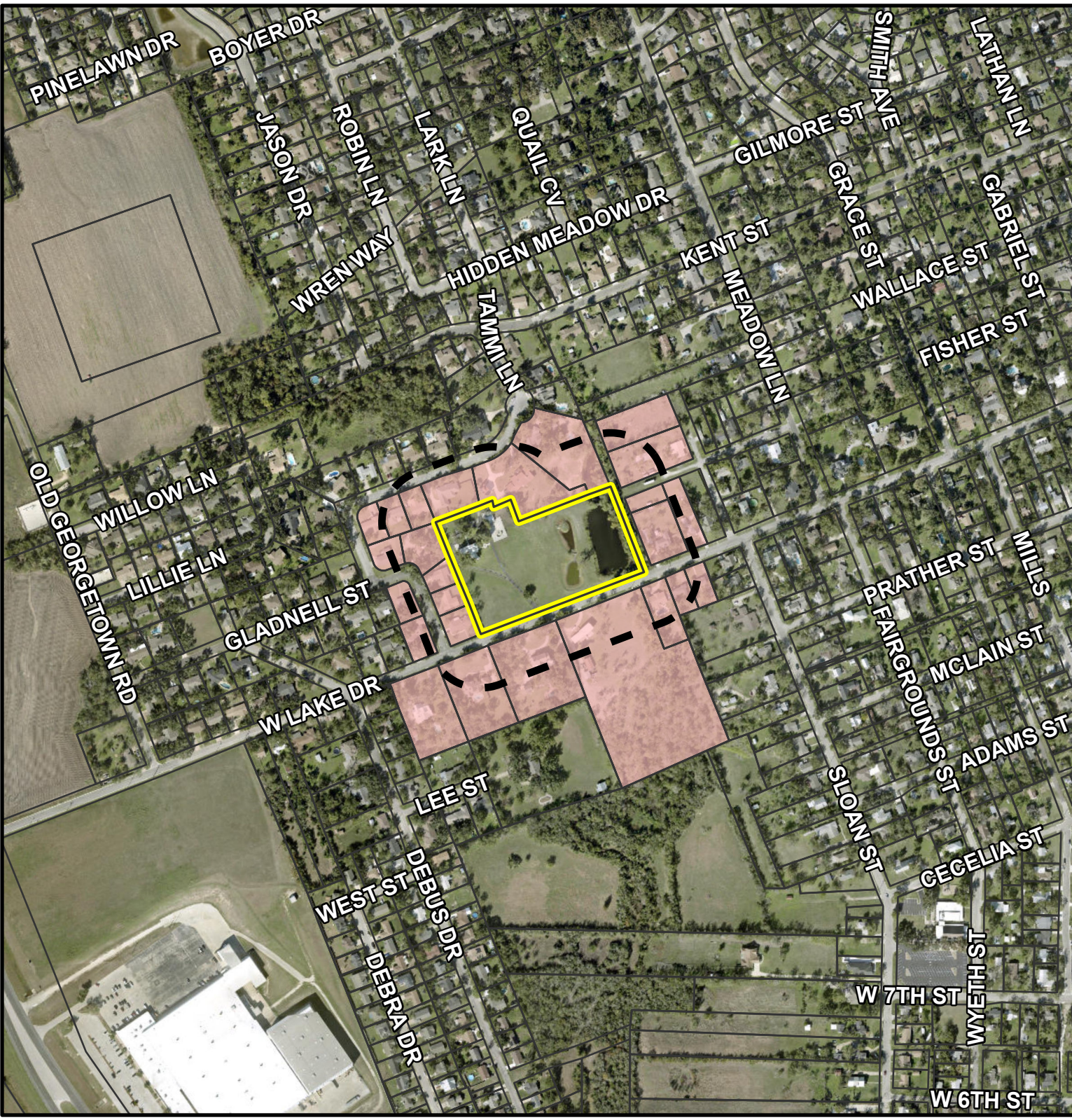
PZ-2025-2463

2112 W Lake Drive
Special Use Permit
Current Zoning Map
Approximately 5.7 acres



Subject Property

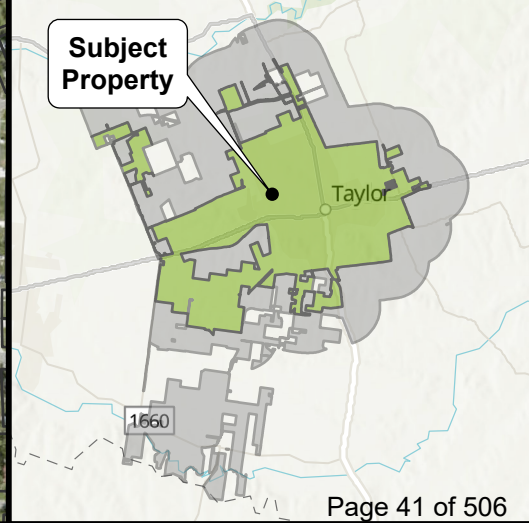




PZ-2025-2463

2112 W Lake Drive
Special Use Permit
Notification Map
Approximately 5.7 acres

- Subject Property
- 200-ft. Buffer
- Parcels
- Notified Properties



ORDINANCE NO. 2025-22

AN ORDINANCE AUTHORIZING A SPECIAL USE PERMIT (SUP) TO PERMIT A SHORT-TERM RENTAL GENERALLY LOCATED AT 2112 W. LAKE DRIVE, LEGALLY DESCRIBED AS APPROXIMATELY 5.716 ACRES OUT OF THE WILLIAM J. BAKER SURVEY, ABSTRACT NO. 65, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R018819, TAYLOR, WILLIAMSON COUNTY, TEXAS, TO SHOW THE SPECIAL USE PERMIT APPROVED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on August 14, 2025, to consider the request made by the applicant, whose property is legally described in Exhibit “A” attached hereto and incorporated by reference herein for all purposes (“Property”), to request a Special Use Permit for a Short Term Rental, which is a use required to obtain a Special Use Permit to grant approval within the P2.5 – Large Lot Place Type; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on June 10, 2025, to consider the zoning request, and voted to postpone the decision to a date after the City Council Public Hearing, thereby not providing a recommendation to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Property zoning change with renewal in three (3) years to address any code enforcement issues if any.

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 Property is approved for a Special Use Permit for Short-Term Rental use without a full time, on-site operator.

SECTION 3. The Official Zoning map of the City of Taylor, Texas, is changed to show the Special Use Permit for the Property as shown in Exhibit “B” attached hereto for all purposes.

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 2025-22 was introduced before the Taylor City Council on the 14th day of August 2025.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2025.

Dwayne Ariola, Mayor

ATTEST:

Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

Mark Schroeder,
City Attorney

CERTIFICATE

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

I, Lucy Aldrich, 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. 2025-22, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2025, 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 _____ 2025.

Lucy Aldrich
City Clerk

EXHIBIT A
(Legal Description/Survey)

Exhibit B
(Place Type Zoning Map with SUP)

EXHIBIT A

1515 Chestnut Street (512) 303-0952
 Bastrop, Texas 78621 Fax: (512) 332-0961

METES AND BOUNDS DESCRIPTION

5.716 ACRES OF LAND OUT OF THE W. J. BAKER SURVEY NO. 2, ABSTRACT 65, WILLIAMSON COUNTY, TEXAS, COMPRISED OF THAT TRACT CONVEYED AS 5.72 ACRES TO JONATHAN ELLIOT CLARK, JR. PER VOLUME 427, PAGE 91, DEED RECORDS OF WILLIAMSON COUNTY AND MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS PER SURVEY SUPERVISED BY C. RICHARD RALPH, R.P.L.S. NO. 4758 DURING JULY, 2014:

BEGINNING at an iron rod found for the southwest corner hereof, the common south corner of said 5.72 acre and Lot 1, Lake Drive Addition, Unit 1, a Subdivision per Cabinet B, Slide 175, Plat Records of Williamson County and a point on the north line of West Lake Drive;

THENCE N 20°44'00" W, (bearing basis for this survey per said Volume 427, Page 91, 448.01 feet to an iron rod found for the northwest corner hereof and of said 5.72 acres, the northeast corner of Lot 3, of said Unit 1 and a point on the south line of Lot 3, Lake Drive Addition, Unit 2, a subdivision per Cabinet B, Slide 203 of said Plat Records;

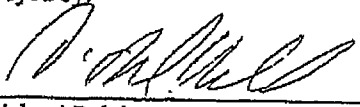
THENCE the following five (5) courses along the common line of said 5.72 acres and said Unit 2, same being the south line of that tract conveyed to J. E. Clark, Jr. and Eunice A. Clark per Volume 560, Page 116 of said Deed Records, that tract conveyed as 1.20 acres to Stephen J. Vorwerk and Jennifer E. Vorwerk per Document 9822151, Official Records of Williamson County and that tract conveyed as 1.525 acres to Tammi Maloney Kaspar per Document 2013088169 of said Official Records:

- 1) N 70°39'53" E, pass at 6.27 feet an iron pipe found for the common south corner of Lots 3 and 4 of said Unit 2, same being the southwest corner of said J. E. Clark, Jr. tracts, pass at 90.08 feet an iron rod found for the common corner of Lots 4 and 6 of said Unit 2, in all 175.00 feet to an iron rod set for the common south corner of said J. E. Clark, Jr. tract and said 1.20 acres,
- 2) S 19°36'07" E, 24.00 feet to an iron rod set;
- 3) N 72°03'24" E, 113.44 feet to an iron pipe found for the southeast corner of Lot 6 and a point on the west line of Lot 7 of said Unit 2;
- 4) S 19°39'00" E, 80.70 feet to an iron rod found for the southwest corner of said Lot 7;
- 5) N 71°18'01" E, 365.33 feet to an iron rod found for the northeast corner hereof, the common east corner of said 5.72 acres and said Unit 2, same being the southeast corner of said 1.525 acres and a point on the west line of a 24' Alley per the Eckhardt Addition, a Subdivision per Cabinet A, Page 76 of said Plat Records;

THENCE S 20°06'07" E, 336.29 feet to an iron rod set for the southeast corner hereof, the common south corner of said 5.72 acres and said Eckhardt Addition and the intersection of the west line of said 24' Alley with the north line of West Lake Drive;

THENCE S 70°39'20" W, 649.20 feet along the north line of said West Lake Drive to the POINT OF BEGINNING, containing 5.716 acres of land, more or less, and shown on the survey map prepared herewith.

Surveyed by:


 C. Richard Ralph
 Registered Professional Land Surveyor No. 4758
 CLARK2014 TSK FB 2



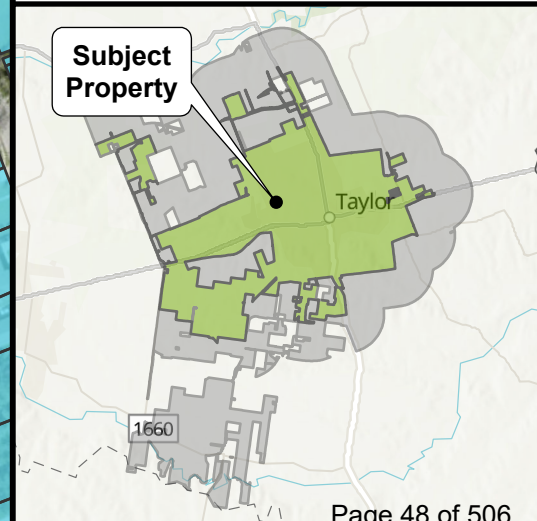
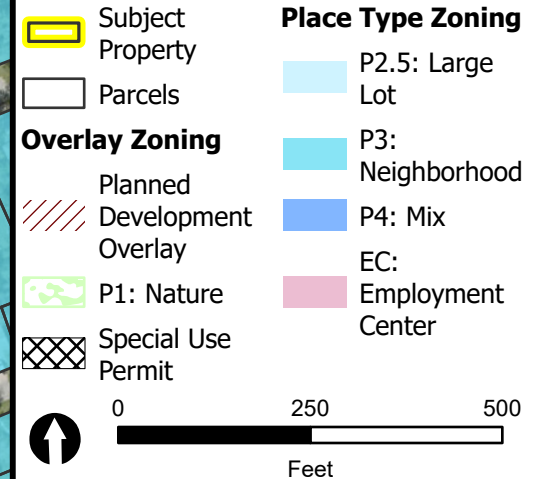
July 11, 2014

State of Texas Registered Professional Land Surveyors



PZ-2025-2463

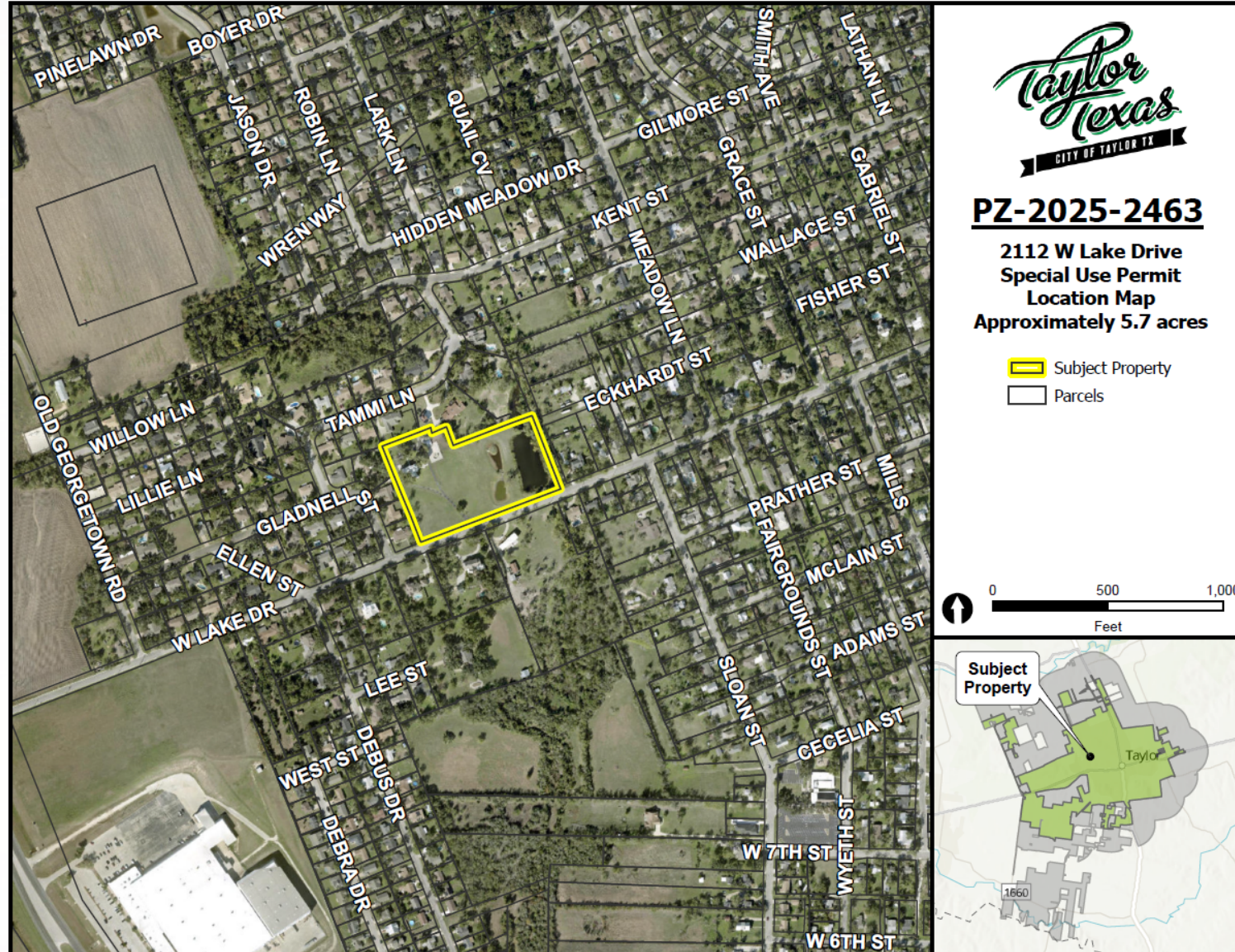
2112 W Lake Drive
Special Use Permit
Proposed Zoning Map
Approximately 5.7 acres



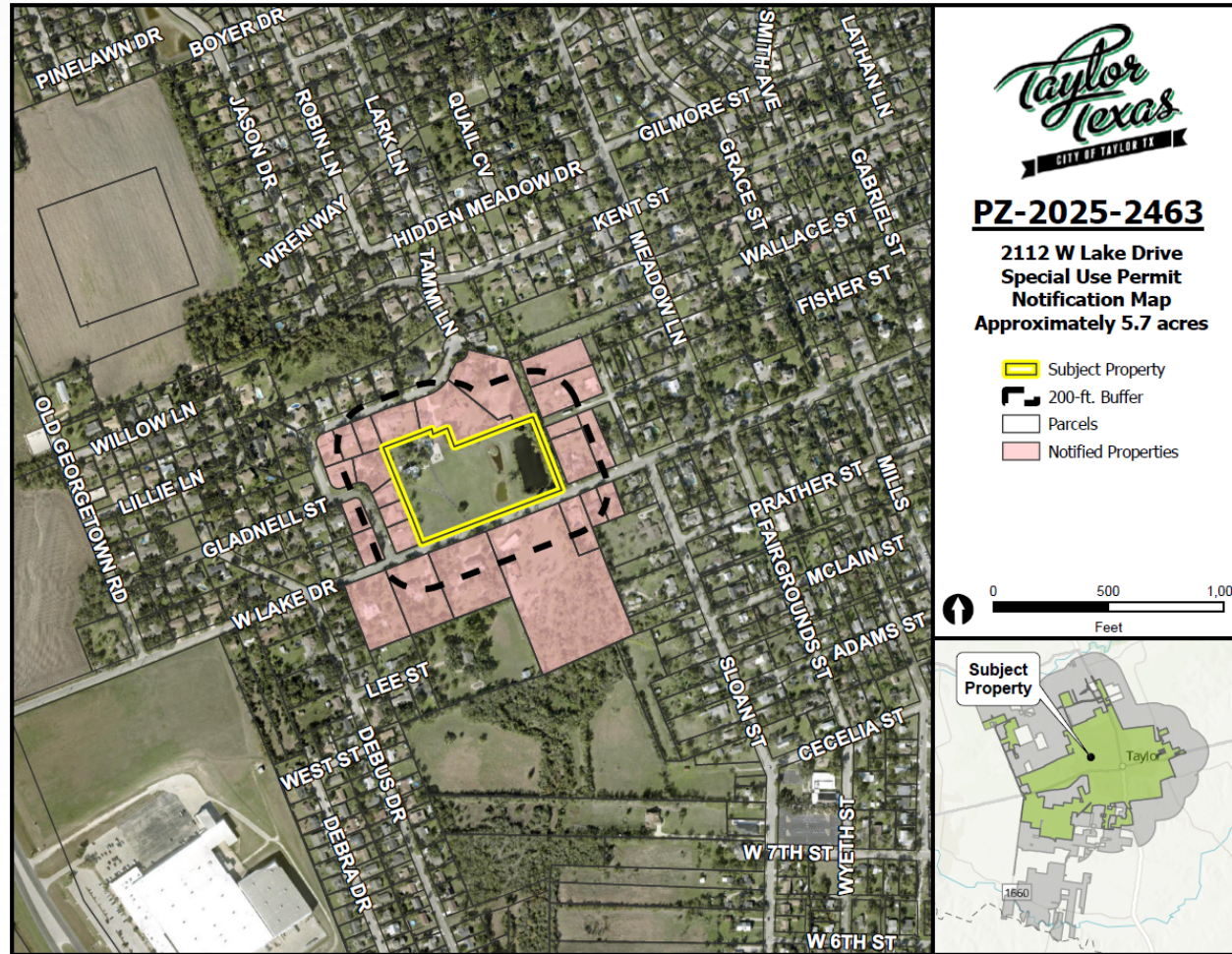
PZ-2025-2463

2112 West Lake Drive – Special Use Permit

Location Map

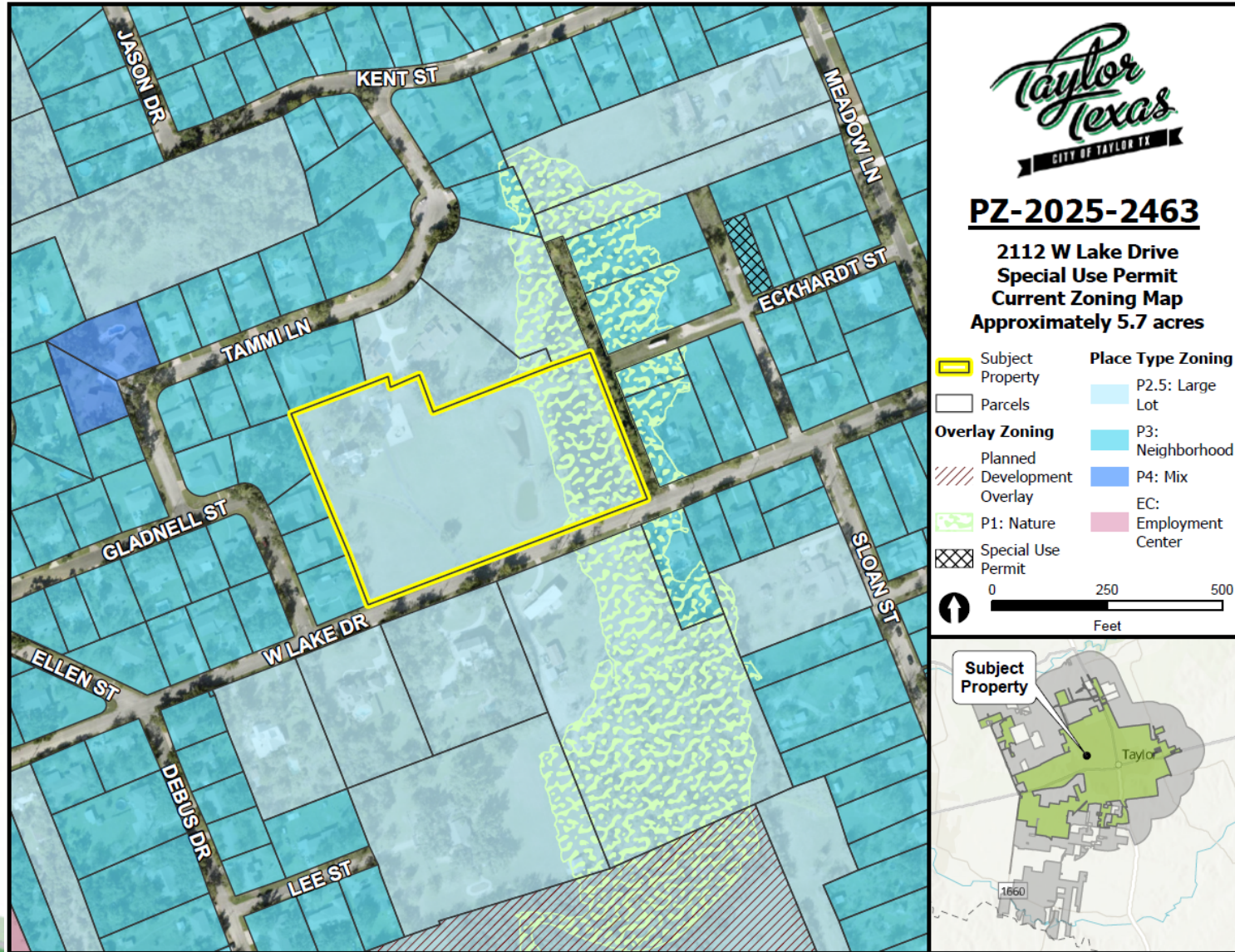


Notification Map



- 28 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received zero (0) responses in opposition or approval of the request from the notified parties.

Existing Place Type Zoning



- There is another SUP for a short-term rental to the northeast

Request

Overview

- 2112 W. Lake Dr. wants to operate as a short-term rental property.
- Applicant states there will not be an on-site operator
- Larger lot than a typical request
- New request as short-term rental
- P&Z to consider if a time limit should be placed.

Applicant stated the property will:

- Quiet time at 10 pm
- Will be rented to a maximum of 8 people at a time

5.2.2.1 RESIDENTIAL BUILDING TYPES.

Within residential buildings the following uses are permitted with the stated limitations.

- (1) P2, P2.5, P3, P3M.
 - (a) Dwelling
 - (b) Home Occupation
 - (c) Lodging with a full time, on-site operator. Specific Use Permit without a full time, on-site operator
 - (d) Accessory Commercial Use with Specific Use Permit
- (2) P4, P5
 - (a) Dwelling
 - (b) Home Occupation
 - (c) Lodging
 - (d) Accessory Commercial Use
- (3) EC- as determined in Employment Center Plan

P&Z Recommendation

On June 10, 2025, the Planning and Zoning Commission voted 6-0 to Postpone the request to the July P&Z meeting to permit the applicant and any concerned neighbors time to address concerns with the request.



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Economic Vitality

Agenda Item Number: 6.

Agenda Title: Receive a presentation from Berry Dunn representatives on the Permit Audit findings.

Council Action to be Taken: Consider and discuss permit audit findings and recommendations presented by Berry Dunn representatives.

Department Submitted: Development Services

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

This item presents to City Council the results of the permit process audit conducted by Berry Dunn. On November 14, 2024, City Council authorized the City Manager to negotiate a contract with Berry Dunn following approval of a Request for Qualifications (RFQ) to assess the City's permitting processes. The purpose of the audit was to evaluate efficiency, effectiveness, customer experience, and interdepartmental coordination within the current permitting system and to provide recommendations for improvement.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On November 14, 2024, City Council awarded the contract for the permit process audit to Berry Dunn following a competitive Request for Qualifications (RFQ) process. The audit was initiated to evaluate the City's permitting operations with a focus on efficiency, effectiveness, interdepartmental coordination, and overall user experience. Berry Dunn's work included a comprehensive review of policies, procedures, and system performance, as well as interviews and data analysis. The final report outlines both strengths and areas for improvement, along with actionable recommendations. Staff has already begun implementing several of the recommendations and remains committed to ongoing improvements. During the Council meeting, Berry Dunn representatives will present their findings, and City staff will be available to answer questions regarding current or planned improvements and to support Council discussion regarding implementation priorities.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
• Provides an assessment of permitting operations. • Offers recommendations to enhance efficiency and customer service. • Staff has already acted on several recommendations.	• Findings may highlight areas of past inefficiency or service gaps. • Some recommendations may require additional funding or reallocation of resources. • Not all recommendations may be feasible in the short term.

4. RECOMMENDATION

Staff recommends that Council receive the presentation and provide any direction or feedback regarding the findings and implementation priorities.

5. FUNDING SOURCE

There is no additional funding required at this time. Any future resource needs identified through implementation of the audit recommendations will be considered during the annual budget process or brought to Council as needed.

6. TIMELINE

November 2024: Audit awarded

Winter–Summer 2025: Audit conducted

August 2025: Council presentation

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. City of Taylor Permit Process Audit - Current Environment Assessment Report-Final
2. City of Taylor Permit Process Audit - Peer Cities Review and Recommendations Report - Final 080620
3. Appendix A-Taylor_ProcessMappingHandout_v5
4. City of Taylor Permit Process Audit - Council Presentation Draft v8
5. Permit Audit Implemented Recommendations_081425

City of Taylor Permit Process Audit

Current Environment
Assessment Report
Final



Submitted By:

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Submitted On:

May 22, 2025

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1.0 Executive Summary

The City of Taylor (City) engaged Berry, Dunn, McNeil & Parker (BerryDunn) to review its permit process. The goal is to assess the efficiency, effectiveness, and user experience of the current system, identify strengths and challenges, and propose strategies for improvement. This project will evaluate current business practices and procedures, technology use and the permitting system, and provide actionable implementation plans.

During Phase 1 of this project, the Current Environment Assessment Phase, BerryDunn was tasked with assessing existing processes, technology platforms, and user feedback to identify the current state, and inform a comprehensive improvement strategy.

BerryDunn used a comprehensive, multi-method approach in conducting assessment activities that included:

- Reviewing documentation and system data related to permitting.
- Distributing web-based surveys to staff and external stakeholders to gather broader input.
- Conducting interviews and focus groups with internal staff and external stakeholders to better understand what is working well and identify areas that require further analysis and improvement.
- Conducting a Secret Shopper Experiment to understand real applicant challenges with customer service in the permitting process.

Overall, the City's permitting process lacks clearly defined workflows, and staff capacity is limited along with an unclear operational structure. While staff remain dedicated, courteous, and service-focused, they are often required to manage multiple roles, which stretches their capacity and contributes to process inefficiencies. Project activities revealed several critical challenges that reduce the process's overall efficiency and negatively impact the experience of applicants and stakeholders.

Key strengths identified include:

- Strong team culture and willingness to learn and grow.
- Devoted, team-oriented, and professional staff.
- Dependable third-party consultants who provide valuable support for planning, permit tracking, and processing activities.

Primary challenges identified include:

- Outdated and underutilized technology infrastructure with limited system integration, poor user interfaces, and functionality.

- Manual, inefficient process with limited automation, leading to delays, repetitive work, and increased risk of errors within the permitting process.
- Insufficient staffing and unclear definitions of roles and responsibilities, leading to capacity constraints, inconsistencies and delays.
- Lack of training and professional development for staff, contributing to inconsistent service quality, limited technical competency, and gaps in customer service and support.
- Inconsistent communication and application guidance, leading to unclear application requirements, delayed responses, and general confusion around permitting types and their application steps.

Stakeholder feedback reinforced these findings. Many participants expressed confusion about application requirements, difficulty navigating online systems, and frustration with delays. Based on the project findings, several opportunities for enhancement were identified:

- **Technology Modernization:** The current system is an outdated module and can be improved. There is an opportunity to identify internal processes that can be streamlined and carried into future permitting platforms. Visibility improvements project addressing City assets, and permit data sharing between departments could increase transparency and useability of the system.
- **Communication and Process Improvements:** There is an opportunity to develop clearer applicant guidance, enhance internal coordination, and increase visibility and awareness among staff and consultant teams. Enhanced definition of roles for Planning and Building Permits could also improve coordination.
- **Training and Professional Development:** Improvements to customer service can be made by providing staff training and resources that will help staff deliver consistent high quality customer support.
- **Digital Resources:** Create more intuitive online tools and resources to support different permits and applicant groups.

To move forward, BerryDunn has outlined key challenges and opportunities for the City to prioritize such as a focus on people, technology, and processes:

- Improve clarity and efficiency by refining steps involved in the development process, and offering qualitative guidance, design tools and personalized service to applicants seeking development approvals. There is an opportunity to leverage insights from the small business community to create targeted support and informational tools as early in the process as possible.
- The process could be enhanced and streamlined by implementing planning tools such as small area plans to focus development on alignment with both the Comprehensive Plan and the Land Development Code (LDC).

- There is an opportunity to improve the integration and automation of the software system across Development Services divisions processes, and with partner departments, to reduce redundancies caused by limited awareness.
- Enhance communication channels for both internal teams and external applicants.
- Provide targeted staff training to align service delivery with best practices, including front-line customer service using FAQs, GIS portals, and "how to" videos, including support for non-English-speaking customers.
- Upgrade permitting technology to support best practice, digital automation and ease of use.

This project phase and report provides the City with a practical review of the current state, and key areas of focus for improving its permitting process. With focused investment in technology, tools, and processes, and staff development, the City can streamline Development Services operations, improve the user experience, and prepare for the future development needs, providing high-quality services.

Building upon the information documented in the as-is Process Diagrams and the Current Environment Assessment Report, during Phase 2 of this project, BerryDunn will work in close partnership with the City to draft a Recommendations for Improvement Report and an Implementation Action Plan. The report will include recommendations to address the challenges identified in the current environment, including recommendations to improve efficiency and effectiveness in the process and to achieve improved customer service outcomes. The accompanying Implementation Action Plan will include realistic and attainable actions necessary to implement the recommendations and a prioritized system to help the City organize and plan the resources necessary for implementation success.

2.0 Introduction

This section describes the background of the project, the format of the report, the work performed in development of the report, and common terms and abbreviations.

2.1 Report Format

This report is composed of seven sections and five appendices, as described below:

1. **Executive Summary.** This section describes the purpose of the report and provides a high-level summary of the key strengths, challenges, and opportunities of the current environment.
2. **Introduction.** This section describes the background of the project, the format of the report, and the work performed in the development of the report.
3. **Current Environment Overview.** This section summarizes the City's business processes, notes the systems and databases used to support them, and identifies strengths and challenges in the current permitting environment.
4. **Project Participant Feedback Summary.** This section presents input collected from internal and external participants through web surveys, interviews, and focus groups.
5. **Secret Shopper Experiment.** This section summarizes the findings of the Secret Shopper Experiment performed during this project.
6. **Primary Strengths, Challenges and Opportunities for Improvement.** This section presents the primary strengths and challenges in the current permitting environment, opportunities to help improve the efficiency and effectiveness of the development review process, and opportunities to optimize systems that support the permitting process.
7. **Next Steps.** The section describes the future activities of the project.

Appendix A: Project Participants

Appendix B: All-Staff Survey Results

Appendix C: External Partner Survey Results

Appendix D: Department Organizational Chart

Appendix E: As-Is Process Diagrams

2.2 Common Terms and Abbreviations

Common terms and abbreviations and their definitions are detailed in the table below.

Table 1: Common Terms and Abbreviations

Project Terms and Definitions	
Term	Definition
ACM	Assistant City Manager
ATS	Austin Technical Services, a third-party consulting firm that provides planning and permitting review services to the City of Taylor
BerryDunn	Berry, Dunn, McNeil & Parker, LLC
Business Partners	External stakeholders of the City of Taylor's development community that also may be previous, current, or future customers of the City's Development Services Department
City	City of Taylor, Texas
CIP	Capital Improvement Program
CM	City Manager
CO	Certificate of Occupancy
EDC	Economic Development Commission
ETJ	Extraterritorial Jurisdiction
GIS	Geographic Information Systems
HDR	HDR, Inc., a third-party consulting firm that provides engineering, planning and permitting review services to the City of Taylor
IBC	International Building Code
IECC	International Energy Conservation Code
IFC	International Fire Code
IMC	International Mechanical Code
IPC	International Plumbing Code
IEFG	International Existing Building Code
IRC	International Residential Code
NEC	National Electrical Code
Issue	A point or matter in question or in dispute, or a point or matter that is not settled and is under discussion or over which there are opposing views or disagreements
KPI	Key Performance Indicators

Project Terms and Definitions	
Term	Definition
LDC	Land Development Code
MGO	MyGovernmentOnline, the City's permitting software platform
MS	Microsoft
MWA	Michael Watkins Architect, LLC
NOV	Notice of Violation
PM	Project Manager
PMT	Project Management Team
PW	Public Works
ROW	Right of Way
SME	Subject Matter Expert
SOP	Standard Operating Procedures
SUP	Special Use Permit
SWOT	A strategic planning approach using strengths, weaknesses, opportunities, threats

2.3 Project Background

The City of Taylor, Texas (City) retained Berry, Dunn, McNeil & Parker, LLC (BerryDunn) to assist with a Permit Process Audit. The focus of the project is to evaluate the City's current permitting business practices, assess the use of technology in support of permitting processes, assist in developing recommendations for improvement, and provide actionable implementation plans for improvement projects.

Figure 1 represents a summary of the project phases, and each phase is described in more detail below.

Figure 1: Project Work Plan Overview



The scope of the project and work plan activities are outlined below.

- Phase 0: Project Initiation** included conducting initial planning with the City's project manager and team to introduce key members, clarify goals, and identify constraints. BerryDunn requested relevant documentation from the City to inform the Project Work Plan and Schedule, which then outlined communication, scope, risks, and resource management. The plan was reviewed and refined through teleconferences and virtual sessions, helping to ensure alignment with staff and community engagement goals. BerryDunn provided biweekly status updates throughout the project to keep the City informed of progress, issues, and upcoming activities. Deliverable One, the final Project Work Plan and Schedule, and Deliverable Two, Biweekly Project Status Updates are included in this phase.
- Phase 1: Current Environment Assessment** involved BerryDunn conducting internal and external surveys to understand the City's permit processes and stakeholder experiences. BerryDunn used the Social Pinpoint platform for virtual engagement and gathered input from various stakeholders. The collected data informed fact-finding meetings, focus groups, and process diagramming sessions to evaluate current

processes and identify areas for improvement. BerryDunn provided initial software recommendations and developed detailed As-Is Process Diagrams. This memorandum includes a high-level summary of current business processes, strengths, challenges, and opportunities for improvement. Deliverable Three, Fact-Finding meetings, Deliverable Four, As-is Diagrams, and Deliverable Five, the Current Environment Assessment Report, are included in this phase.

- **Phase 2: Recommendations for Improvement and Implementation Action Plan (future phase in this project)** will involve BerryDunn conducting peer benchmarking research to compare the City's development process and customer service delivery with those of similar communities. BerryDunn will draft a Recommendations for Improvement Report and an Implementation Action Plan, addressing identified challenges and proposing enhancements to efficiency, effectiveness, and customer service. The plan will include Key Performance Indicators (KPIs), staffing recommendations, training, performance review cycles, and technology improvements. After reviewing and finalizing the report with the City's project team, BerryDunn will present the findings and recommendations to the City Council to help ensure buy-in and promote long-term success. Deliverable Six, the Recommendations for Improvement and Implementation Action Plan, and Deliverable Seven, the Recommendations for Improvement Presentation, are included in this phase.
- **Phase 3: Process Improvement Implementation Services (future phase in this project)** will focus on implementing the recommended improvements. BerryDunn will collaborate with the City's project management team to select specific improvements needing additional support. They will develop various documents, such as checklists, standard operating procedures, guidelines, process workflows, training guides, and updated KPIs. BerryDunn may also facilitate in-person workshops and will work closely with the City's team to tailor the support to the City's needs, committing up to 100 additional hours to this effort. Deliverable Eight, Recommendation Implementation Support, is included in this phase.

2.4 Work Performed

In January 2025, BerryDunn conducted an initial project planning meeting with the City's project management team (PMT) to clarify project goals and objectives, identify known project constraints, and refine project dates and tasks. Following the meeting, BerryDunn requested information from the County to become more familiar with the current environment.

From February 2025 to March 2025, BerryDunn worked with City staff to begin engaging internal and external parties. This included an internal staff survey, on-site fact-finding meetings with City staff, in-person and virtual meetings with the development community, a development community survey through the Social Pinpoint platform, and topic-specific focus groups with City staff and third-party consultants that are a part of the City's development and permit review process. In April 2025, BerryDunn conducted as-is process diagramming work sessions with the City staff. Through these collaborative sessions, BerryDunn and City participants identified the

steps involved in the current permitting process, the sequencing of those steps, the roles of stakeholders involved, and the handoffs throughout the process. These sessions helped the City to identify challenges and opportunities for improvement in the permitting process with the goal of providing quality customer service. Table 2, below, summarizes key analysis activities completed as part of the project. This input was used to develop this report.

Table 2: Key Assessment Activities

Key Assessment Activities	
Activity	Description
Project Work Plan and Schedule	BerryDunn facilitated an initial planning meeting between BerryDunn's team and the City PMT to confirm project goals, objectives, and expectations on January 17, 2025. BerryDunn prepared an initial data request to gain a detailed understanding of the Department, how services are delivered, the permit process functions, and how staff roles related to the permit process.
Document and Data Review	As part of an initial data collection effort, BerryDunn reviewed relevant reports, organization charts, MyGovernmentOnline (MGO) data, existing policies and procedures related to permitting, and other City-provided documentation. BerryDunn also reviewed information available on the City website, and State-level legislation that impacts Department operations.
Ongoing Meetings with the PMT	BerryDunn continues to meet with the County PMT to evaluate progress and discuss key milestones, deliverables, and overall project schedule.
Fact-Finding Meetings with Department Leadership and Staff	In March 2025, BerryDunn conducted a project kickoff meeting with the County PMT and Department staff. BerryDunn conducted 16 on-site and virtual fact-finding meetings with Department staff, 12 focus group meetings with members from other City departments who engage in the permitting process, and 10 topic-specific focus groups.
Focus Group Meetings with External Participants	From March 2025 to April 2025, BerryDunn met with residents, design consultants, and developers in both in-person and virtual meeting formats, with 27 participants.
Department Employee Survey	In February and March 2025, BerryDunn conducted a web survey to collect input from Department staff. This survey was designed to gain their insight into permit processes, tools and technology, and strengths and challenges in the current environment. A total of 28 staff members completed the survey.
External Participants Survey	BerryDunn created a Social Pinpoint platform which included a web survey and comment forum to collect input from external participants in the permitting process, which included the development community. The strengths, challenges, and opportunities within the current permitting process were the focus of the requested feedback. In March and April 2025, BerryDunn met with interested members of the development community, including engineers, architects, planning consultants, and

Key Assessment Activities	
Activity	Description
	contractors. The participants also included interested members of the community who advocate for housing choices within the City. A total of 74 community members participated in the Social Pinpoint survey.
As-Is Process Diagramming	In April 2025, BerryDunn facilitated as-is process diagramming meetings to document the City's process steps in Microsoft (MS) Visio. During this process, BerryDunn also used data collected from the survey and fact-finding meetings to identify challenges and opportunities for process improvements. A total of four processes were diagrammed, This process is included as Appendix D of this memo.
Secret Shopper Experiment	In April 2025, BerryDunn conducted a Secret Shopper Experiment with the City to anonymously evaluate staff responsiveness across customer service channels. The assessment focused on the effectiveness of staff responses to phone calls and emails and the overall quality of service delivered. This initiative provided valuable insights into departmental performance, customer experience, and how clearly and accurately information is communicated.

3.0 Current Environment Overview

This section summarizes the City's business processes, notes the systems and databases used to support them, and identifies strengths and challenges in the current permitting environment.

3.1 Organizational Profile

The City of Taylor's permitting process is led by the Development Services department and supported by the Fire and Public Works departments. The Development Services divisions that interface with the permitting process includes Administration, Planning, Building Permitting, and Code Enforcement. The Fire and Public Works departments also review development applications and utilize the MGO platform for stand-alone permits.

An organizational chart that includes the staffing functions and roles is included in Appendix D.

3.2 Development Services Administration

Staffing and Function

The Administration Division consists of three staff members. The Assistant City Manager (ACM) who oversees Development Services, the City's Main Street Program, and Internal Services Department. The administration also includes the Director of Development Services and an Administrative Assistant. The ACM also has oversight over the City's Samsung project, which includes plan review and inspection, handled by the City's third-party consultants, HDR. The Director is responsible for overseeing the Department of Development Services which includes the Planning, Building Permitting, Administration, and Code Enforcement Divisions for the City of Taylor. The Administrative Assistant helps provide office management support to the divisions. Administration provides support to the other divisions and is responsible for administering the City's affordable housing programs including the Amy Young Barrier Approval Program and the Home Program. Administration also provides staff support to some of the City's boards and commissions including the City Council, Main Street Advisory Board, Moody Museum Advisory Board, Planning and Zoning Commission, the Public Arts Advisory Board, the Tax Increment Financing Board, and the Zoning Board of Adjustment.

The Administration Division also oversees the contracts for the Department's third-party consulting services provided to the City and the coordination of these services with the City's permitting process. Austin Technical Services (ATS) provides building permit plan review services and building inspection services for the City. ATS has a Plan Review Manager that oversees plans exam services in the building permit review process and has an Inspection Department Manager that oversees building inspection services provided to the City. HDR provides engineering and planning services for development applications submitted to the City. Engineering services include the review and inspection of drainage, floodplain, utilities, transportation and circulation, and geotechnical elements of development applications. HDR also provides plan review and inspection services for all Samsung-related development

proposals and construction and supports the City's expedited permitting plan review services. Michael Watkins Architect, LLC (MWA) provides architectural and design services for the City's land use planning process.

High-Level Process

The ACM and Director assist the City Manager in the overall coordination of development and housing program matters for the City. The ACM and Director provide support and advisement to the City Council. The Director provides direct management support to Department staff and helps them develop solutions to challenges in the permitting process. The Administrative Assistant supports office management matters such as processing invoices, maintaining office supplies, and answering phone calls. The Administrative Assistant operates as the City's liaison for the housing programs and handles duties, including working with applicants in the program, coordinating the dispersal of grant funds with the Finance department, and issues grant payments to applicants.

The Director offers direction and oversight of the three consultant teams that provide architectural design, planning, zoning, development engineering, permit review, and code inspection staff augmentation services. A detailed discussion of the firm's interactions with the development processes is discussed in Section 3.6.3, below. An organizational chart depicting the department divisions is included in Appendix D.

Tools and Technology

The Administration Division provides direction to department staff regarding tools and technology such as software systems, and is aware of the current system limitations, potential system updates and other systems in use by peer cities.

Challenges and Opportunities

- There is an opportunity to align in-house permitting staff and third-party consultants to develop a coordinated development approach. A coordinated strategy can address process and communication gaps and challenges and create a sustainable development support structure for future economic growth.
- There is an opportunity to leverage existing third-party relationships and industry best practices to strengthen the permitting process. Industry knowledge and expertise can harness process ingenuity to mature current processes and build efficiencies.
- There is an opportunity to build internal and external partnerships with other departments and organizations to create a customer support structure in the permitting process and a proactive strategy to prepare for development in the community.

3.3 Planning Division

Staffing and Function

The Planning Division is responsible for administering the long-range and current planning functions of the City. A Planning Manager, who reports to the Development Services Director, oversees the Division. The Planning Manager has three direct reports which include a Senior Planner, a Planner, and a Planning Technician. The Planning Technician is an HDR employee that works onsite with the Planning Division. The Division is responsible for long-range functions such as updates to the City's Comprehensive Plan and land use ordinances, including the zoning and subdivision ordinances. The Division also administers the current planning functions of the City, which include the review of land use permits and help ensure that proposed developments are consistent with the City's development goals as described in the Comprehensive Plan and land use ordinances.

Planning and zoning functions are also performed via staff augmentation by HDR, Inc. (HDR) as a third-party consultant, with four planners. MWA, the Department's architectural design firm, supports design services for development applications.

High-Level Process

Applicants are encouraged to start with a pre-development meeting to discuss their projects with City staff prior to making an official application submittal. If the location of the project site falls outside of the City limits, the applicant may be required to go through the annexation process to bring the property within City limits. During the pre-development meeting, representatives from other departments provide feedback on the project and communicate application requirements to the applicant. Representatives typically include Planning, Public Works, Fire Marshal's Office, HDR (development engineering, the Planning Technician, and the Permit Supervisor).

For new development projects, in accordance with the LDC requirements, the applicant might be required to apply to amend the Comprehensive Plan to help ensure consistency with the project site and the property's land use designation. If the amendment is approved, the applicant will go through the zoning process to create a Plan, either a Neighborhood Plan, Employment Center Plan, or Infill Plan. During this phase, the applicant may work with MWA for design consulting services. If the applicant works with MWA, they are provided with three design service options: 1) Design critique of an applicant submitted Plan, 2) Collaborative Plan development during a virtual charrette, and 3) Collaborative Plan development during an in-person charrette. City staff also facilitate in-house Plans for less complex Plans, which are often In-fill Plans. Once a Plan is developed, the applicant seeks platting approval and follows an application for platting approval with the City.

At the time of application submittal for land use entitlement applications, including platting, the Planning Technician will review the application for consistency with application requirements using checklists. Some of the checklists are out of date, which can lead to incomplete applications being submitted. This can result in a lot of back and forth with the applicant to meet application completeness requirements. During the completeness process, the Planning

Technician also calculates application fees and advises applicants of payment amount. Payment reminders are issued manually by the Planning Technician. Once an application is deemed complete and fees are paid, the review process starts.

The Planning staff meet weekly to discuss applications that have come in for review. The Planning Manager assigns applications to the Planning staff. The staff uses an Excel spreadsheet for internal tracking of applications with dates for shot clock deadlines and Planning/Zoning Commission public hearings. If a public hearing is required, the Planning Technician will process public noticing requirements. For building permits, the Permit Technician staff will send applications to the Planning staff that requires planning review. The Planning staff checks the building permit queue daily for building permit applications that require planning review.

Planning also participates in the City's expedited and streamline permitting process. During the expedited process, the Planning Division coordinates plan reviews with HDR's planning and engineering staff. During the streamlining process, Planning will perform duties under the site development plan review process, which runs parallel to the building plan review process.

Tools and Technology

The Division uses MGO, the City's online permitting platform, to facilitate the land use permit review process. The Planning Manager serves as an administrator in MGO for the Planning Division and can customize MGO. In addition, to using the permitting software, the Division also uses MS Office products to support their work. The Planning staff also use Excel to track application timelines and deadlines as required by the State's short-clock legislation.

Challenges and Opportunities

- The Division manually tracks applications in the review process using an Excel spreadsheet. This includes manual inputs for Planning and Zoning Commission dates and shot clock deadlines. There is an opportunity to use the permitting software to auto-populate internal tracking dates.
- There is an opportunity to clarify the expedited permitting process. There is inconsistency in how used and coordination challenges between department staff and third-party reviewers in the process.
- There is an opportunity to create a naming convention for applications and permits. Currently, the staff must manually search for historical records, including previous permits and inquiries to link to new applications.
- There is an opportunity to improve the sequencing in the land development process. MWA's design consulting services are often initiated early in the process before platting. This could result in a significant cost burden for applicants.
- There is an opportunity to make the completeness process more efficient and provide more predictability for applicants by updating application checklists.

- There is an opportunity to enhance application requirements. Sometimes the project descriptions from applicants are unclear which leads to back-and-forth communication with the applicant to understand the purpose and intent of the project.

3.4 Building Permitting Division

Staffing and Function

The Building Permitting Division is responsible for building permit application review and code inspections. This includes a Permit Supervisor who reports to the Development Services Director and two permit technicians as direct reports. The Building Official plans examiners, building inspection and inspections scheduling staffing are provided through a third-party consultant, ATS Engineering (ATS) through staff augmentation. ATS provides plan review through a Plan Review Manager, four plans examiners and administrative support and the Building Official role which bridges both the plan review and the inspections. Three building code inspectors support the City's development construction of residential and commercial code inspections. ATS also supports the scheduling of inspections with a scheduling team of four staff and a pool of 25 code inspectors.

The development engineering functions of plan review and expedited plan review are performed as a staff augmentation by HDR, Inc (HDR) as a third-party consultant. The following developments in engineering functions and staffing include:

- Drainage and floodplain review with seven engineers
- Utilities and modeling with four engineers
- Street, traffic and geotechnical engineering review with seven engineers
- Inspections of major industrial, commercial and projects submitted through the expedited permit review process with two building code inspectors

High-Level Process

The permit technicians are coordinators for the City's building permitting, expedited, and streamline processes. For building permits, permit technicians manage the application intake process. They check the application for completeness, verify contractor registration, and assess and collect permit fees from the applicant. Once the permit application is complete, they assign plan reviews for the building permit application. Plan reviewers may include Planning, ATS, HDR (engineering), Public Works, and the Fire Marshal. During the review process, permit technicians will compile all staff comments and send them to the applicant. If plans need to be corrected, they will issue a denial letter to the applicant. Once revised plans have been submitted, they will handle the intake process for the corrected plans and will assess and collect any fees required. Once the plans have been approved by all reviewers, the permit technicians will verify contractor registration, check for outstanding application fees, and then issue the permit.

The permit technicians will identify the required inspections and assign them to staff members and third-party inspectors. During the inspection process, the permit technicians will review for inspection requests from the applicant. Once the project passes all inspections, a certificate of occupancy (CO) can be issued.

Eligibility for streamlining permitting is typically at the discretion of the Director. These permits are generally infill development projects that have already been platted. Streamline process review timelines include five days for a single-family residential building permit review and three days for resubmittals. Commercial building permits for the streamline process have a 10-day timeline. Streamlining permitting includes a dual review track; One track is for building plan review and issuance and the other track is for site development plan review and issuance. During the expedited and streamlining process, the permit technicians handle the permit intake process and check the applications for completeness. For the expedited process, the permit technicians work with HDR to complete the expedited process. During the streamlining process, the permit technicians coordinate a dual review track process, which includes the building permit plan review and the site development plan review. Both processes have to be successfully completed to issue a building permit.

Tools and Technology

The building permitting process uses MGO software to support permitting, as well as MS 365 suite to support MS Excel spreadsheets, MS Word for letters and OneNote to track application numbers, customer questions. The Permit Tech Supervisor serves as the MGO administrator for building permits and can customize MGO for Building Permit functionality.

The Staff has implemented an updated phone tree and created a Development Services specific phone number separate from the City's main line. With either number, a caller is provided a directory for Planning, Permits, Code, or Other (such as Administrative Services). A customer can select the appropriate Division, and the call is routed to all phones in that Division. If there isn't an answer, the voicemails are left on a shared inbox and routed to newly created shared emails so all employees in that Division can see the voicemail and respond.

Challenges and Opportunities

- Staff reported that the permitting system requires manual input to move applications through the permitting process. There could be an opportunity to make the process more efficient by automating steps in the workflow in the permitting system.
- Staff reported challenges with balancing customer inquiries through in-person, phone, and email with application workload. There is an opportunity to provide more structure to the customer service process, which can improve balance of customer responses with application workload.
- There is an opportunity to improve efficiency and clarity in the streamlining process. Staff reported during the streamlining process, contractor registration verification can occur at

multiple times and at different points in the process. Staff reported that the timeliness for the streamlining process is inconsistent and unclear.

- Staff reported that plan review sessions and communication to the applicants can be siloed. Sometimes this can result in conflicting staff comments, which have become more prevalent since the adoption of the LDC. Staff also reported that ATS comments pass through to the applicant without other reviewer comments. There is an opportunity to improve coordination and communication internally and with third-party reviewers.
- Staff reported that inspection workflows are not automated from the permit record. In addition, permit technicians are manually selecting required inspections based on approval letters.
- Staff reported manual steps to push notifications to customers in MGO. The system does not automatically send notifications for permit fees, fee reminders, and permit issuance.
- Staff reported opportunities to improve the inspection functionality in MGO. Field functionality is limited, and inspection records do not automatically carry over the permit details and requires a manual process to view details.
- The plan review process currently lacks a conflicting comments resolution process, and applicants often must seek resolution to the comments on their own with the reviewing party.

3.5 Code Enforcement Division

Staffing and Function

The Code Enforcement Division consists of two code officers who report to the Director of Development Services. Code Enforcement is responsible for building and anti-blight code compliance case management and inspections. The most common code case types include tall grass and weeds, substandard structures, trash and debris, and abandoned junk vehicles. Code Enforcement processes both reactive and proactive code cases.

High-Level Process

Code cases can be initiated by the public through phone calls, emails, or service request submission to the Accela service request management civic application. The City website includes a link to the Accela application for service requests related to code, fire, public works, and law enforcement. When submitting a case through the Accela application, the complaining party enters details including location, complaint type, and optional notes and photos. The City allows anonymous submission of complaints.

The Accela application does not integrate with MGO, and code officers manually review the Accela dashboard throughout the day to generate MGO code cases when receiving complaints. When receiving a complaint, a code officer duplicates information from Accela into the code case and schedules an accompanying inspection in a separate MGO module. Information

related to the code case is not available in the inspection module and the inspection record does not link automatically to the code case.

Code officers self-assign inspections and typically schedule an inspection within one day. Code officers do not have mobile functionality for use of MGO in the field, instead relying on printing the code case and inspection records. After an inspection, the assigned code officer manually updates the code case and inspection records in MGO, which might result in a notice of violation (NOV). A letter generated in MS Word and mailed to the responsible party constitutes an NOV. The assigned code officer manually schedules a reinspection based on case type.

Code officers rely on reviewing notes on individual cases for tracking purposes. MGO does not have separate statuses for cases that route to the judicial process. Code officers can run high-level queries in the system, but all report documents are generated outside the system.

Tools and Technology

The code enforcement process is managed in both the Accela service request management civic application and MGO. Code officers also rely on the MS 365 suite of applications, including MS Outlook, for managing operations and communications.

Challenges and Opportunities

- Staff reported a lack of field functionality in MGO for code inspections, leading to paper checklists being printed and completed in the field.
- Staff reported duplicate manual note and photo entry in MGO resulting from lack of field functionality.
- Staff reported a lack of automated data flows between modules in MGO (e.g., information related to a permit is not available in the code module).
- Staff reported limited status types in MGO for code cases, requiring staff to manually open and review notes on an individual case for tracking purposes.
- Staff reported an increase in the number of cases of work without a permit over prior years.
- Staff reported an expectation that caseloads will continue to increase in the next five years related to higher prevalence of work without a permit and substandard structures.

3.6 Cross-Department Coordination

This section describes the development permit process as coordinated through the Public Works and Fire departments. The Public Works Department participates as part of the permit process to utilities services for permitted land development and construction within the public right of way. The Fire Department participates in the permit process for required life and safety fire codes and inspections and for stand-alone fire code permits and inspections.

3.6.1 Public Works

Staffing and Function

The Public Works Department reviews applications for new development to determine available utilities, connections and sidewalk and driveway connections. The department also has purview over work that is required to be performed in the right of way, such as utility connections, sidewalks, and residential driveway connections in the public right of way. Also, the department is responsible for “stand-alone” right of way permits for franchise utility construction, such as fiber optic telecommunications that are submitted for permit approval prior to construction and during and after installation.

Currently, the Assistant Director, Utilities Superintendent, and Public Works Coordinator staff are the primary department users, with the Assistant Director and Utilities Superintendent in reviewer and field inspector roles and the Public Works Coordinator performing a Permit Technician role in addition to other department functions. Staff also approve field inspections and interact with the contractor performing the work to help ensure that all work meets City standards, and that no City infrastructure is damaged. The Public Works engineering review is performed by the third-party consulting firm, HDR Engineering, Inc, and is outlined in Sec. 3.6.3, below.

Tools and Technology

Public Works staff utilize MGO for development review, and for right-of-way permit review. Staff are included in pre-development meetings when relevant and access the MGO portal for development application review.

The department desires mapping functionality for permits and mobile field functionality for inspections that are required for work performed in the right-of-way including utility and driveway connections, sidewalks and franchise utility installation. Staff indicate a lack of training for the permit software functionality for staff performing reviews and inspections via the MGO software, and limited training materials available. Staff indicate they have created an Standard Operating Procedure (SOP) for permit applicants to assist in the application process. Staff rely on both the MGO software and on hard-copy documentation due to limitations in the current system.

There is limited right-of-way permit application assistance and information on the City’s Development Services permits and Public Works web pages, which leads to additional calls for information and often contractors do not meet City requirements for plans submittal, contract information notification of work starting. Contractors performing work require basic information about the process and how to meet the City’s expectations and requirements for work performed in the right-of-way.

Challenges and Opportunities

- Currently the Public Works review staff see all applications regardless of type, which causes delays in reviews as some permits do not require a Public Works review, yet the department is still included as a review stop.

- There is no centralized viewing of applications in process for the purposes of coordination, and collaboration with other departments during the permitting process.
- For right-of-way permits, which are often a requirement of the development being permitted, reviewers are unable to see both the applicant and the contractor entity performing the work due to software configuration and cannot send form letters to applicants from the permitting system.
- Some communications with applicants are generated outside of the system and uploaded to the system as a work-around.
- The department's comments are often not visible to the applicant and while entered and captured by the system, the system does not include comments leading to misunderstanding of advance notifications for work, inspections and construction requirements and stipulations made in the Right-of-Way (ROW) permit reviews.
- The monitoring and validation of permitted work by inspections is limited due to notification and issuance of permitted work that must be available on-site by entities performing the work.
- The system also does not currently have the ability to create "area" permits for work occurring in the ROW or in a segment of the City not related to a single address and does not capture both the applicant and contractor information as a requirement, which creates challenges for work that is not related to a single address and for holding contractors accountable.
- It is difficult to hold contractors accountable for damage caused to City infrastructure, increasing the risk for the City, as damage discovered to the City's infrastructure during private utilities installation (such as new telecommunications), as the system does not include configuration for both the permitted entity, or applicant and entity's hired contractor. As a result, the City experiences challenges when seeking damages reimbursement.

3.6.2 Fire Marshal

Staffing and Function

The Assistant Chief/Fire Marshal and Fire Prevention Officer perform the review of the life safety aspects of development, engaging in both the pre-development stage and building permit application stage. Fire staff participates in the review of larger scale residential and commercial applications during the pre-development process and provides guidance on the infrastructure required for fire access and fire service to residential and commercial developments. During the building permit application process, the Fire Marshal provides fire code requirements review and during the construction phase of permitted projects, provides fire inspections.

The Fire staff seeks to offer individualized service to applicants to discuss challenges that applicants have, offering in-person meetings to provide guidance, resolve questions, and

provide timely clarifications to applicants to achieve complete submittals for fire review and provide permit issue resolution. The Fire Marshal interfaces with GIS staff on addressing new development, as this impacts fire service responses.

Tools and Technology

The Fire Marshal performs reviews using the MGO system, performing reviews outside of the system, and uploading review comments into the system. The department also accepts “stand-alone” fire permit applications that are not development related and are managed through the First Due system.

Informational guidance regarding the development-related fire permits is provided on the department’s web page redirecting potential applicants to the Development Services web page as well providing as information on “stand-alone” permits issued by the department. Permit applications that require fire review and approval are typically submitted by fire specialty firms, which are familiar with fire code requirements and the deferred submittal process. The Fire Marshal interacts with applicants during the process, providing clarifications and communication to resolve questions, which is preferred by the department as this facilitates permit and construction. The Fire Department utilizes First Due software for managing inspections related to building permits, as this platform provides fire code references and integrates well with scheduling required for fire inspection staffing.

Challenges and Opportunities

- The permitting process is viewed by the department to be cumbersome, lacking in applicant information and resources and includes unnecessary hurdles for applicants.
- There is a lack of centralized permit visibility that allows the department to coordinate with other departments when necessary.
- Staff reported that the process needs more personalized touch points with the applicants at the start of the process and throughout, including providing access to information and assistance. This is especially needed for residents and business owners.
- The current process includes the Fire Department validation of the health code certificate prior to the fire code requirements for food trucks and restaurants, as a step prior to the issuance of CO. This is normally a Building Official function for health code review and code check but is required prior to fire approval. This is potentially beyond the scope of the Fire Department and should be performed by a certified entity.
- The system currently lacks address validation which requires extra steps to validate and ensure that the Fire records management system (RMS) will respond to the correct property address.
- The department uses First Due to support Fire permit processes, as the application meets Fire needs with Fire code references and scheduling and could be an opportunity for integration in the future. The MGO system does not have a calendar scheduling or inspection report integration with First Due for fire inspections.

3.6.3. Urban Design, Building Official, Engineering, and Inspections (Third-Party Consultants)

Staffing and Function

The City contracts with three firms to provide professional services support to the Development Services department: MWA for urban design planning services, ATS Engineers, Inspectors and Surveyors for building permitting and inspection services and HDR Inc, to provide engineering services.

MWA performs the role of urban designer during requested planning application development and review, helping to ensure that applications match the City's recently enacted LDC. The firm's urban design expertise is applied to land development to help ensure walkable, mixed-use development, as consistent with the LDC and Comprehensive Plan.

There are four options for meeting the urban design element for planning submittals. The first option includes MWA performing plan review, critiquing the urban design elements of the application with the intent to increase conformance to the LDC. The second option includes MWA collaboratively working with the applicant and city staff during a weeklong virtual charette designing the applicant's development components (such as housing, commercial/retail, and proposing roadways and alleyways) to the City's LDC standards. This option is fulfilled by establishing a memorandum of understanding agreement with the applicant and City, with fees paid for by the applicant. The third option, also covered by an agreement, is an in-person weeklong charette with MWA, the applicant team, and city staff. The charette method occurs over a series of days, and outlines the development, resolving any conflicts as they occur providing a plan that meets the LDC and can be submitted as an application for the City to review through the standard planning process, ideally proceeding to the building permit phase. The fourth option is for city staff to perform an in-house review of a project's urban design elements with the intent to increase conformance to the LDC. In-house reviews are typically performed on In-fill Plans and Employment Center Plans that have minimal urban design elements. There is no additional fee or agreement for in-house reviews.

ATS Engineers, Inspectors and Surveyors (ATS) performs the role of Building Official and provides permit plan review and inspections services. ATS permit plan review functions are supported by a permit review manager and five plans examiners. ATS performs as the Building Official and is responsible for helping to assure compliance with currently approved 2018 building codes including: IBC, IECC, IFC, IMC, IPC, IEFG and IRC, and NEC. The building inspections duties are performed by the Inspections Manager/Building Official and a team of three inspectors, who are supported by four inspections schedulers.

HDR Inc. (HDR) performs the role of City Engineer, and a team of staff perform both civil engineering and development engineering review as well as planning and building permit review support. HDR also performs planning, zoning and land entitlement process support with a Planning Technician who is on-site with Planning staff, and two teams dedicated to planning and zoning application review with four staff and the expedited plan and permit review of

commercial and industrial projects with three staff. HDR also performs the role the City Engineer and is responsible for development engineering and building permit review functions, performing drainage and floodplain review with a team of seven engineers, utility modeling and review with a team of four engineers, roadway, traffic and geotechnical review with a team of seven engineers.

HDR's role as City Engineer includes the City's project representative role, respective to the Samsung chip factory project, coordinating the engineering plan review support during the land entitlement, design process over the last three years and continues in the current construction phase. The importance of this project to the City and prominence of this project to the region, State and local economy underscored the value of this project to the City's future. It is expected that related development that occurs or is attracted to the City will lean on and glean from this project's proven success.

HDR provides expedited review services that have expanded to include commercial development, industrial, and projects within the employment center zoning area. The firm provides expedited review and comment resolution collaboration with applicants to address revisions and corrections. The collaboration review sessions are recorded and provided to the applicant. Expedited reviews have a 10-day timeline with 5 days allocated for completeness review and 5 days for plan and code review. Both streamlined and expedited permitting have unique fee structures as noted in the City's fee schedule.

Certain inspections are also supported by two HDR staff including water and wastewater utility construction and commercial development and expedited review projects

Tools and Technology

MWA uses design software to provide reviews requested by planning and to design the small-scale and property-specific plans. There is limited interaction with the MGO system.

ATS uses the MGO software to review and provide planning applications, building permit applications, and uses the inspections portal for inspections activities.

HDR uses MGO to access the applications for review, extracts and transfers the applications to Newforma to manage the review with document control while conducting changes and revisions with applicants. Bluebeam is used to complete mark-up and review comments of both engineering plans and permit applications. The Bluebeam Studio session is used to provide concurrent review functionality of all reviewers, and the link is sent to the applicants that have proceeded to the expedited review allowing access, viewing, commenting and submittal of new documents in an expedited manner. Upon completion, the files are uploaded back into MGO.

Challenges and Opportunities

- Previously, MWA was engaged to assist with planned unit developments but faced challenges due to high volume, lengthy processes, and costs, achieving limited success in creating walkable community goals. The new LDC aimed to better address the City's urban design goals, yet applicants still struggle with the planning approval process.

MWA was re-engaged to align the LDC's intent with applicants' goals, but the ongoing cost and process difficulties lead property owners and City business owners to question the value of the urban design process.

- When working with MWA, current planning and land entitlement applicants must submit to one of three options to validate meeting the LDC parameters, with each option interface experiencing challenges. The first option allows the applicant to provide an urban design that has been critiqued by the City's consultant. This interface causes an increased cost for the applicant—the initial urban design cost and urban design critique cost may present as an undue burden to the applicant.
- The second design service option for a virtual urban design charrette includes the applicant hiring the City's consultant via a memorandum of understanding, where the fees for the work are scoped by the firm, and paid by the applicant. The third option includes an in-person urban design charrette, and is shorter in duration, and paid for by the applicant in similar fashion. Both options have challenge-related costs and the level of detail of the urban design at the early stages of the land entitlement process. The details of design and associated costs are potentially beyond the value of preparing the land for sale and future development. The construction often occurs later, with a new owner who has no desire to build the original design. With a new market strategy and price point to realize, the new owners must redesign additional expenditure in costs to meet the viable market concept.
- The City's third-party firms have prepared a list of LDC improvements which could provide updates and improvements that alleviate hardships experienced by applicants, and address complaints about the LDC, and the firms are prepared to work with City staff to facilitate an update to the LDC. The application of urban design tools should include flexibility which would allow the applicant to meet the intent without unnecessary recourse from warrants and variances and Council approval.
- There is an opportunity to improve urban design outcomes by focusing on area planning efforts where the Comprehensive Plan identifies areas experiencing development. There is also an opportunity to provide education, such as illustrations of code intent, project examples and best practices. Seminar-style forums can engage designers and applicants to collect input, vest them in the process, and garner support for improvements.
- The timing at which to apply the urban design components could be re-examined, to make sure that no more stipulations and detailed design are required of the applicant than is necessary for the level of planned development. For example, if the applicant has no pending construction, the roadways or thoroughfares may not need to be designed to a level of detail beyond dedication of the right-of-way to the City, instead of block level detail, that is not a part of the planned development.
- There is an opportunity to improve the sequencing of the planning and design process. The application of the urban design tools may be best applied after the platting and

entitlement of the parcels, where the uses are known, and sufficient detail can be applied with the LDC.

- Third-party plan review teams have observed a change in the types of projects being submitted for permit—fewer custom homes, and more larger subdivisions with “track housing,” which requires a different planning and permitting approach.
- There is an opportunity to make the completeness process more efficient by providing a more comprehensive review of applications at intake and rejecting incomplete and incorrect applications. This will provide more quality control and improve efficiency during the review process. Updated application checklists will help establish clarity and consistency in application requirements for staff and applicants.
- There is an opportunity to leverage best practices from peer cities. Explore the San Marcos example, which requires registration of qualified licensed contractors and designers prior to submittal of plans for permitting, for certain types of projects. Likewise, outline permits that do not require extensive reviews and create a process and assistance materials for those.
- The lack of review comment and mark-up software that is integrated into the permit software makes plan review more tedious and time-consuming for City staff. Additional visibility of reviews and comments to the City review team is important to the process. Likewise, avoiding applicant viewing of incomplete review comments or managing the process more actively is an opportunity for improvement.
- There is an opportunity to use the City’s pre-construction meetings to provide a higher level of service to permitted development, guidelines, and expectations, improving the overall inspection process to final completion.
- Residential plan review should follow a defined sequence, initiated by planning before proceeding to the building code and fire plan review to avoid wasted review hours in the case the planning review finds the project requires correction or is not able to proceed.
- Plan reviews must be fully complete prior to releasing to the applicant, and this process has not been well managed in the past resulting in applicants starting with partial plan reviews complete. Also plan reviews should follow a defined sequence, as deviations and “out of order” reviews cause misunderstandings with other review teams.
- City staff are often at workload capacity and fall behind in responding to requests. City staff would benefit from additional certification and licensing and be trained in the basics of being accessible to the public.
- Current review timelines are “one size fits all” and should be adjusted for larger and more complex projects, providing a small project and residential project review time frame, and additional review time frames for increasing complexity and size.
- Additional support is needed from City staff for field inspections coordination.

- Additional definition of roles and responsibilities for administrative and Permit Technician and supervisor roles is needed. Additional oversight and clear decision-making authority are desired by City staff.
- Third-party firms recommend additional coordination of incoming expected expedited permit applications at the time submitted but prior to fees being paid will aid in the notification of the expedited review team so schedules can be aligned.
- The expansion of the expedited permit process to include the planning and land entitlement process was not well-communicated to the expedited review team and requires more process improvement.
- The expedited plan review submittals should require the separation of plan sub sections for review. To facilitate this time-consuming step and reduce errors at the permit intake, additional guidelines for submittal need to be developed and enforced to help ensure the applicant submits the plans as a bookmarked plan set.

4.0 Project Participant Feedback Summary

This section presents input collected from internal and external participants through the web surveys, interviews, and focus groups.

4.1 Internal Engagement Summary

The internal engagement commenced with an initial project planning meeting with the City PM on January 17, 2025, followed by a project kickoff meeting with the PMT and staff on March 18, 2025. Shortly after the kickoff, BerryDunn conducted on-site discovery interviews and focus group sessions from March 18 to March 20, 2025. During these sessions, interviews were held with the City PMT, City leadership staff, and department staff. BerryDunn also conducted interviews with third-party consultants engaged in the development process. These interviews were organized into focus groups and were conducted in-person and virtually. The following entities contributed to BerryDunn's informational gathering process:

- City Leadership: City Manager, Deputy City Manager, and ACM.
- Development Services: Planning, Building Permits, and Code Enforcement divisions.
- Departments: Economic Development Commission (EDC), Fire Marshal and Public Works.
- Third-party Consultants contracted by the City to perform development review activities: ATS, HDR, Inc., and MWA.

BerryDunn conducted focus group interviews with the following to gather information of the following process development functions:

- Planning/Zoning
- Permitting
- Code Enforcement
- ROW Permits
- Fire Permits

These sessions provided an opportunity to outline the project's purpose, seek input on the current process strengths, weaknesses, ask clarifying questions, and gather insights on the current environment.

4.1.1 All-Staff Survey

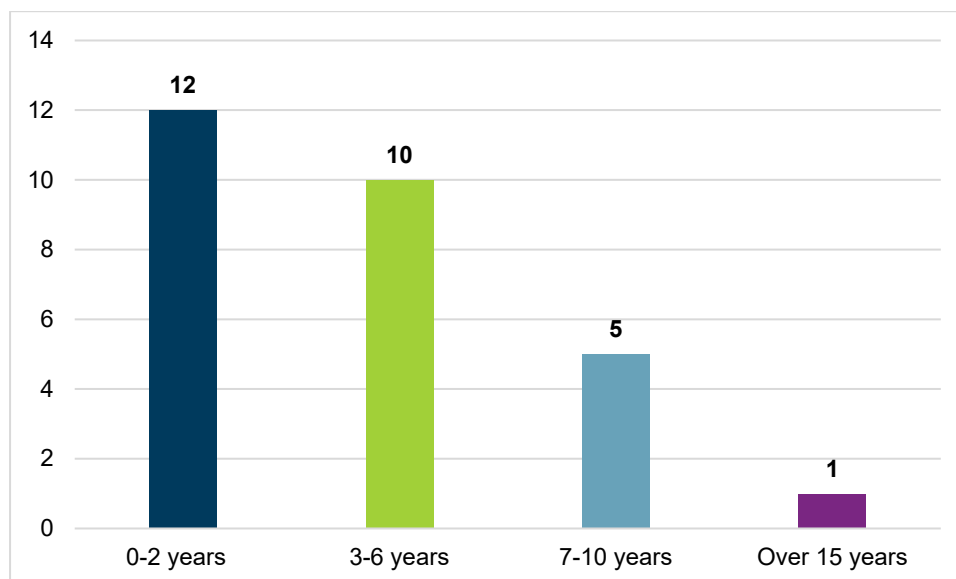
The next engagement activity was an anonymous online all-staff survey sent to staff through MS Forms, accessible via desktop or mobile. The purpose of the survey was to gather feedback on current systems, processes and operations, and identify strengths, weaknesses, opportunities, threats, as well as future needs in the current environment. The survey was available to all staff members from February 2025 to March 2025.

A total of 28 responses were received for the all-staff survey. The highest number of responses were received from the Development Services department (seven respondents from Planning, five respondents from Building, and three respondents from Permitting), followed by Public Works (four respondents from Engineering and three respondents from Administration), then two respondents from City Administration. The remainder of respondents for Police Administration, Fire Department, and Code Enforcement reported one respondent from each.

The all-staff survey included a total of 18 questions and provided an opportunity for staff to provide open-ended responses. The survey covered topics such as the permitting process, policy and procedural documentation, tools and systems in use, accessibility of those tools, and both challenges and opportunities for improvement.

The complete all-staff survey results can be found in Appendix B. Of the 28 responses received, eight were from staff primarily working in the office, four were department or division heads, four were administrative support staff, two were third-party plan reviewers, two were supervisors, and two were staff primarily working in the field. Additionally, one response each came from individuals representing the following roles: a staff member working both in the field and office, an urban design consultant, a third-party company representative, a technical support staff member, a Fire Marshal, and a consultant working in a staff capacity. Figure 2 illustrates the tenure of survey respondents. Of the 28 responses, 12 individuals have been with the City for less than two years. The majority—15 respondents—have been with the City for 3 to 10 years, while only one respondent reported a tenure of over 15 years.

Figure 2: Survey Responses: Tenure with the City



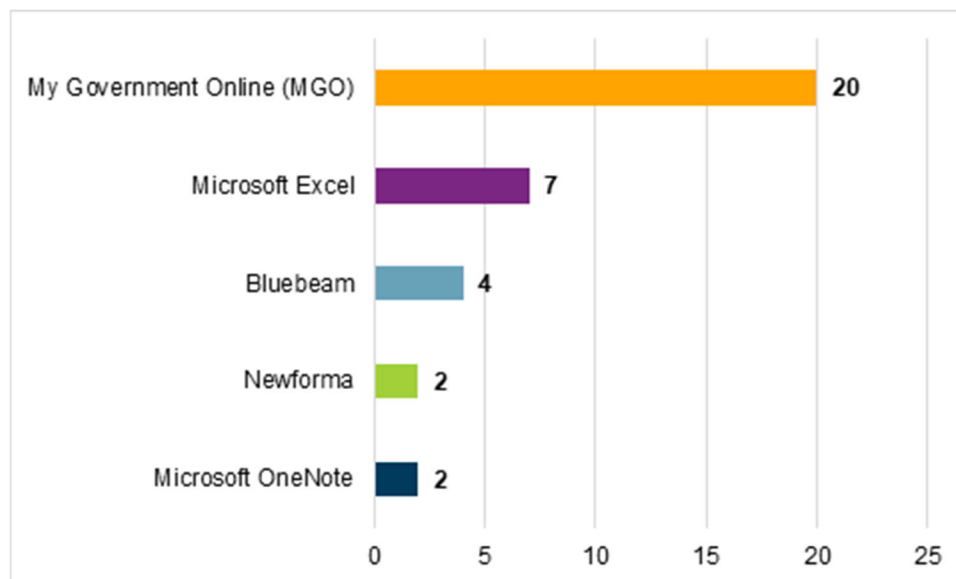
Staff were asked to identify the stage at which their division becomes involved in the permitting process. Majority of respondents (12) indicated their division enters at the planning or land development review/approval stage. Eight respondents reported involvement beginning at the permit submittal stage. Four noted their division becomes engaged during inspections, while two

indicated entry at the permit compliance or code enforcement phase. One respondent reported involvement at the application review stage.

Figure 3 highlights the range of tools and systems currently used by staff to support their work in the permitting process. A significant number of respondents (20) reported using MGO, indicating it as the primary system for tracking and managing permitting data. MS Excel is also commonly used, with seven respondents relying on it, likely to supplement system limitations or for custom tracking.

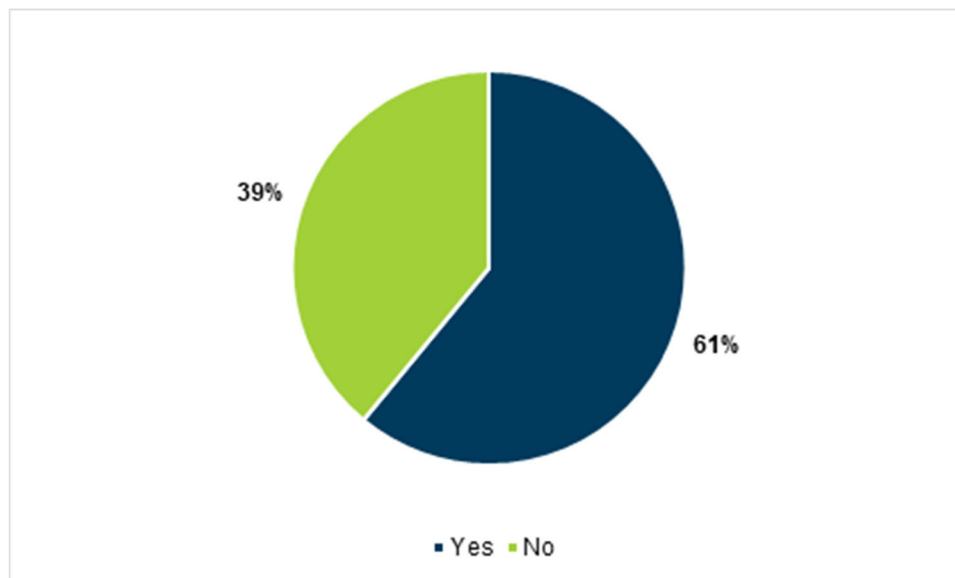
Other tools mentioned include Bluebeam (four respondents), Newforma (two respondents), and MS OneNote (two respondents), reflecting a mix of digital platforms used for documentation, plan review, and note-taking. This variety of tools suggests a lack of standardization, highlighting the opportunity to streamline systems and improve overall efficiency.

Figure 3: Survey Responses: Tools or Systems Used



Additionally, regarding whether staff use spreadsheets, external databases, or paper-based/manual processes to track information, Figure 4 illustrates that the survey found that 61% of staff said yes, and 39% said no. These metrics suggest that majority of staff still rely on supplementary or manual methods and software outside of MGO, highlighting potential gaps in current systems and a need for more integrated and digital solutions.

Figure 4: Survey Responses: Use of External or Manual Tools/Processes to Track Work



Staff were also given the opportunity to share what tools or resources they currently lack. A common theme in the responses was the need for a more integrated and user-friendly system to improve workflow efficiency. Many staff highlighted ongoing challenges with the MGO system, citing poor usability, limited functionality, and communication gaps that hinder daily operations. A significant issue raised was the inconsistency in address formatting, which makes it difficult to locate and track older projects. Users also expressed frustration with the inability to search permits by broader criteria, such as streets or areas of work, rather than just specific addresses. The current PDF review tools were described as inefficient, requiring manual descriptions instead of visual markups, which slows down the review process. Additionally, staff noted that MGO lacks a mirrored view for customers to see jurisdiction postings and does not allow for internal updates to City maps without involving external departments. These limitations suggest the need for a more intuitive, flexible, and integrated system that better supports staff needs and improves operational efficiency.

Upon concluding the survey, respondents identified several key challenges with the current permitting process, including inconsistent project requirements, time-consuming procedures, an ineffective review comment system, lack of user-friendliness, absence of standardized processes for permits and cases, and difficulties in supporting contractors.

To address challenges, staff responded openly regarding various policy and procedural changes. Policy-related suggestions included clearer design standards, revising the LDC for clarity and alignment with related documents, improving the application process, implementing a contractor accountability system, and providing better guidance for applicants. Procedural recommendations emphasized the need for well-documented and standardized workflows, streamlined use of systems like MGO, improved visibility and communication between reviewers and applicants, and stricter handling of incomplete submittals. Additional ideas included updating

checklists in the Development Manual, creating educational resources, and dedicating regular time blocks for coordinated review sessions. These insights highlight opportunities to improve consistency, efficiency, and transparency in the permitting process.

4.1.2 Third-Party Consultants Engaged in the Development Process

HDR, Inc., ATS, and MWA serve as key partners to the City, providing vital support throughout the planning, building permitting, and inspection processes. In their staff augmentation roles, these firms contribute specialized expertise and expanded capacity, helping City staff manage demand and maintain efficient service delivery. As part of this engagement, BerryDunn conducted in-depth interviews with staff from each firm to understand and document their current roles, day-to-day workflows, and the challenges they face in supporting City staff. These sessions offered valuable insight into how third-party support can be more effectively integrated with City processes moving forward. The feedback gathered also helped inform recommendations focused on improving coordination, communication, and role clarity; ultimately strengthening the City's ability to work more collaboratively with partners.

4.2 Council Insights Summary

Through discovery interviews with Council members Gerald Anderson, Shelli Cobb, Kelly Cmerek, Robert Garcia, and Mayor Dwayne Ariola, BerryDunn gathered the following insights regarding the City's permitting process. Several issues have been highlighted that affect both residents and businesses, ranging from inefficiencies and delays to communication problems and the complexity of the process overall. Council members identified areas for improvement and discussed potential solutions to create a more streamlined, responsive, and user-friendly process.

Below are the key takeaways from the Council members' discussions:

- The overall permitting process was highlighted as inefficient and confusing, with delays in response times and incomplete inspections. Communication to the public is poor, and applicants often struggle with the website and understanding requirements. The public desires more in-person communication and guidance. Cultural barriers, such as the need for Spanish—and Korean-speaking staff, also exist.
- The permitting process for same day permits and Special Use Permits (SUPs) is slow, and applicants receive inconsistent or late feedback, leading to frustration. Small businesses and developers face unexpected costs, including fees for permits and multiple inspections. There is also a lack of customer service. They received complaints about staff being unhelpful. More direct communication, face-to-face support, and staff training are needed.
- Immediate improvements should include hiring additional staff, streamlining the permitting process, updating outdated software, and making forms more mobile-friendly. Clear communication about timelines and expectations is essential, as well as creating a more

intuitive system for applicants. Emphasis on empathy and understanding in customer service would enhance the experience.

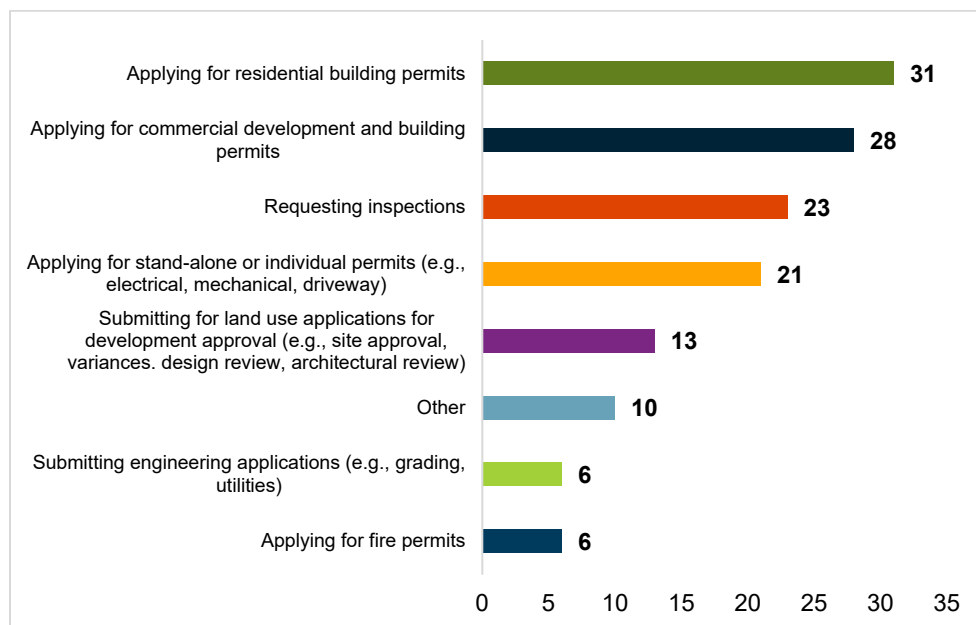
- Business owners and developers are concerned about the slow permitting process, high costs, and complex requirements. The City should focus on reducing delays, simplifying the code, and improving the permitting experience for small businesses and homebuilders to remain competitive with neighboring cities around Taylor.
- Other barriers to accessing services include the lack of personal assistance for individuals without access to technology or those who may need help using the online portal. More in-depth educational materials may also be needed to guide applicants through the online process. Providing in-person support or public kiosks could help applicants better navigate the system.
- Over the next two to five years, the City may face rapid development growth, as businesses are attracted to the City and the Samsung project and outdated codes and tools may need to be updated. Addressing staffing and technology issues that affect the process will be critical to managing the increased demand.

4.3 External Partners Summary

BerryDunn conducted an external partner survey using Social Pinpoint, an online engagement platform designed to gather community feedback and promote collaboration to support the City's efforts in improving its development review and permitting processes. BerryDunn customized the Social Pinpoint platform to engage the City's current and former permitting customers while keeping stakeholders informed throughout the project, helping to foster transparency. A total of 74 responses were collected, and the survey's complete results are available in Appendix C.

In the survey, respondents responded about their primary purpose in the development process, as shown in Figure 5. The majority, 31 respondents, indicated they were applying for residential building permits. This was followed by 28 respondents who were involved in commercial development and building permits, 23 who requested inspections, and 21 who applied for stand-alone or individual permits. Additionally, 13 respondents reported submitting land use applications for development approval, while 6 respondents each indicated they were applying for fire permits or submitting engineering applications.

Figure 5: Survey Responses: Purpose of Most Interactions with the City of Taylor Regarding the Development Process

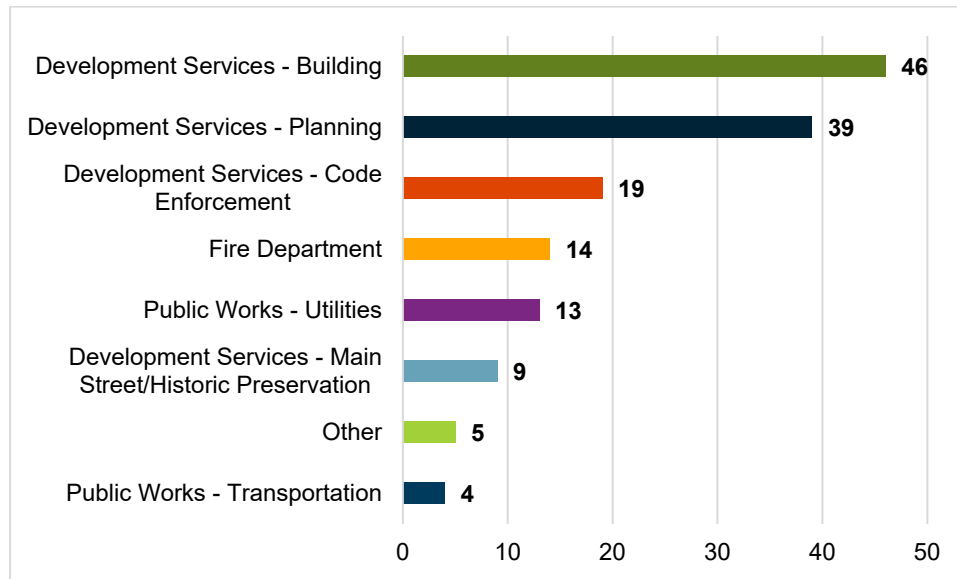


The survey then asked how long respondents had been applying for permits in the City. A total of 60 respondents reported being involved in the process for one year to more than three years, suggesting that most participants were relatively experienced with the City's permitting procedures. While 15 respondents reported a shorter engagement period of less than six months to one year.

When asked which departments or divisions they interacted with most frequently, respondents overwhelmingly cited the City's Development Services Department, which includes building, planning, code enforcement, and Main Street/historic preservation functions. This department

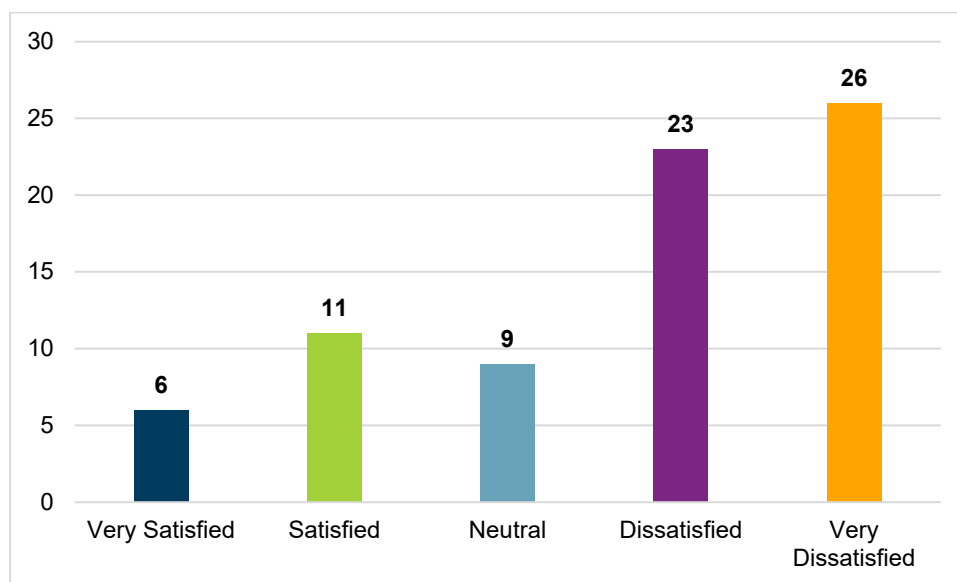
received 113 responses. In contrast, the Fire Department received 14 responses, Public Works/Utilities received 13, and the Transportation Division received four (see Figure 6).

Figure 6: Survey Responses: Departments/Divisions Interacted with Most Often



In evaluating their overall experience with the permitting process, as shown in Figure 7, 49 respondents expressed themselves being dissatisfied of very dissatisfied with the permitting process. In comparison to 26 respondents being neutral, satisfied, or very satisfied. This contrast points to a general sentiment of dissatisfaction among external users of the City's permitting system.

Figure 7: Survey Responses: Overall Experience with the Permit Process

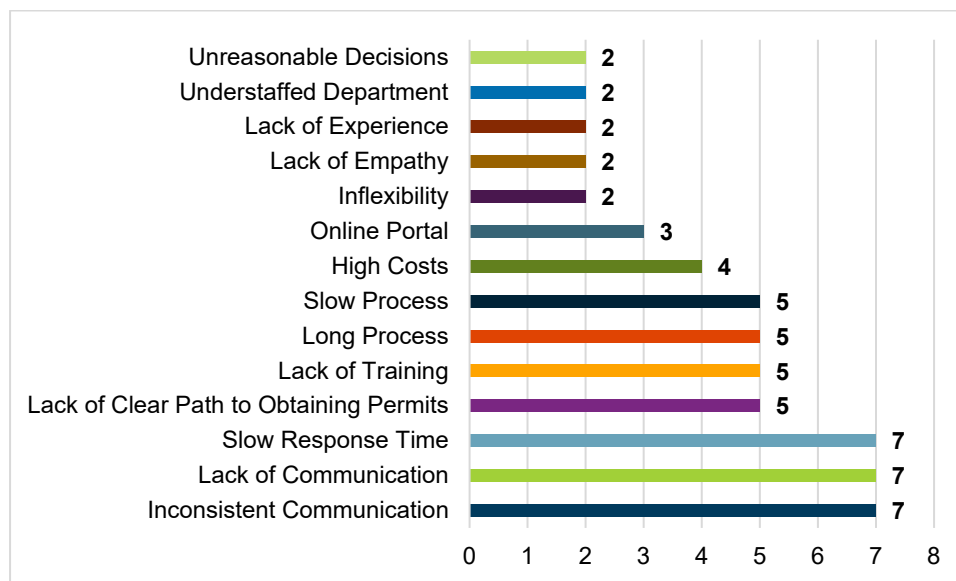


The survey also explored how respondents typically applied for permits. Respondents (47) reported using the City's online system, 3 reported applying only via walk-in (over the counter), and 25 reported using both methods. These findings underscore the importance of maintaining a user-friendly and accessible online permitting platform.

However, when asked about their experience navigating the City's website for permit information, 19 respondents noted it was too difficult to navigate. At the same time, 12 described it as not user-friendly. Respondents (8) felt the level of effort required needed to be improved, and five stated that the process was not timely. When describing the walk-in process, a common concern reported was limited staff knowledge, with 12 respondents identifying this as an issue. Another 10 respondents noted that staff were not helpful during their in-person interactions.

Lastly, the survey highlighted the strengths and challenges of the current development review and permitting process. On the positive side, respondents praised staff for being helpful, knowledgeable, and friendly. However, key challenges shown in Figure 8 included inconsistent or lack of communication, slow response times, unclear instructions for obtaining permits, and inadequate staff training.

Figure 8: Survey Responses: Greatest Challenges with the City's Development Review and Permitting Processes

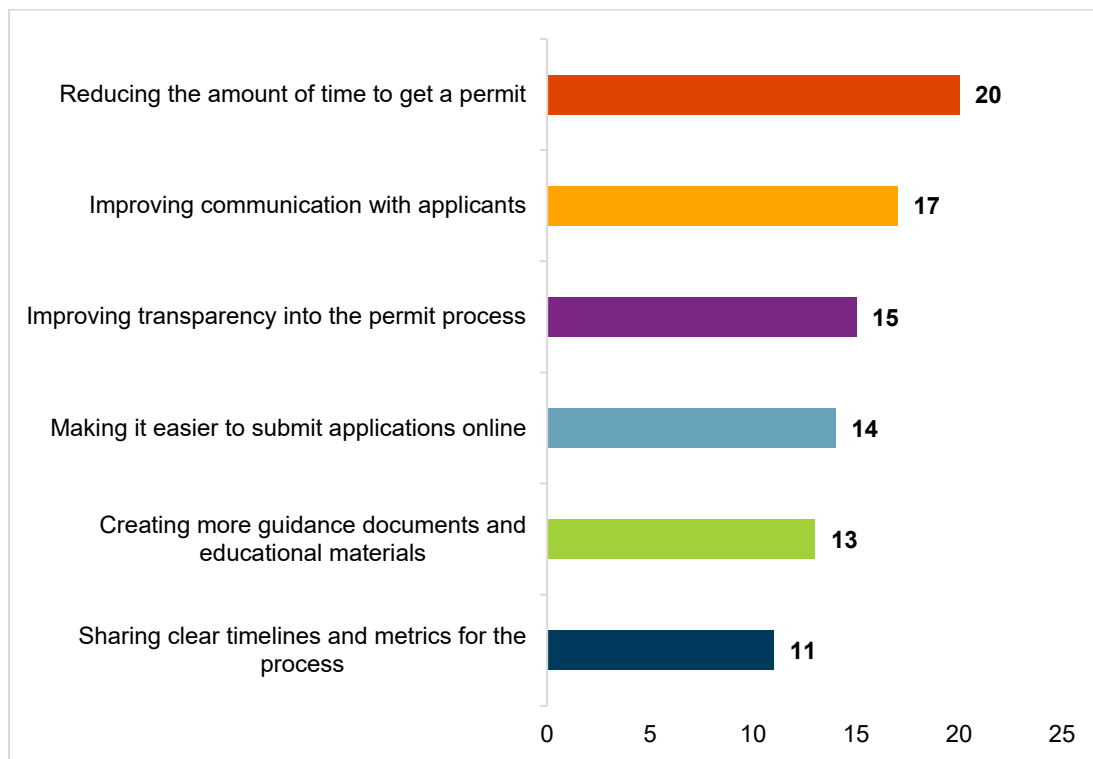


Respondents were then asked to suggest one change they would make to improve the permitting process. The most common recommendation given by 15 respondents was to simplify the overall process. A total of 13 respondents suggested adjusting the permit processing timelines, while 7 recommended having in-house inspectors or review professionals available to streamline approvals.

In a follow-up question about which process improvements would have the greatest impact, respondents identified several key areas (see Figure 9). The most common suggestion, cited by 20 respondents, was to reduce the amount of time it takes to obtain a permit. This was followed

by 17 respondents who emphasized the need to improve communication with applicants, and 15 who pointed to increasing transparency in the permitting process. Additionally, 14 respondents highlighted the importance of making it easier to submit applications online, 13 recommended creating more guidance documents and educational materials, and 11 suggested sharing clear timelines and performance metrics for the process

Figure 9: Survey Responses: Permit Process Improvements with the Greatest Impact



4.4 Strengths, Weaknesses, Opportunities, and Threats

Table 2 provides a summarized SWOT themes analysis for the current environment highlighted from the discovery interview focus groups including Planning/Zoning, Building Permitting, Code Enforcement, Fire and ROW permits. The SWOT analysis shows that while the City benefits from strong leadership support, a collaborative team culture, and an existing online permitting system, several challenges impact, particularly related to the MGO platform, manual tracking processes, and public accessibility. Key opportunities exist to enhance internal tools, streamline communication, and improve staff workflows and overall applicant experience.

Table 3: SWOT Analysis Themes for Current Environment

Strengths • Online permit submittals • Committed team • Recent updates to land use and development documents • Communication between plan review and inspections • Communication within consultant service teams	Weaknesses • Long permit processing time overall, transparency of progress • Lack of sufficient/accurate permit intake process • Multiple resubmittals, multiple review type cycles • Small businesses and small contractors struggle with MGO • Lack of GIS “basis” with MGO • Unable to reach staff via phone and email • Communication/coordination between staff and third-party review
Opportunities • Written SOPs/flow charts for City staff to navigate/use MGO • Opportunity to automate for tracking review timelines, types and deadlines • Search capacity in MGO by project number/address • Development handbook for applicants, and Spanish (start to finish) • Evaluate procedural issues (signs/CO, reviewer group sequence) • Tools relevant to home renovations, small businesses • Third-party plan review process/communication • Training and development for permit intake staff	Threats • Lack of transparency, coordination and sequencing of reviews • Decision-making authority and timelines • Increased number of subdivision developments and commercial projects • New LDC requirements and translation to planning/permit process • Comprehensive list/ statement of items requiring a permit • Consistency of answers from staff/ Shopping answers by applicants

5.0 Secret Shopper Experiment

This section summarizes the findings of the Secret Shopper Experiment performed during this project.

As part of the current environment phase, the City requested a Secret Shopper Experiment to be performed to assess actual response times to customer inquiries through phone calls and email. This experiment was requested to confirm if there were any challenges with meeting customer inquiry response times in the Department. The City's policy for staff responses to phone calls is 24 hours and 48 hours of response time to customer inquiries through email. During the experiment, BerryDunn initiated six customer inquiries from the period of April 7 to April 23, 2025.

During this experiment, BerryDunn used modeled customer questions after realistic situations that the public would typically call a City permitting department for. BerryDunn initiated three inquiries through email and three through phone calls. One of the emails was in Spanish to assess the City's promptness with responding to Spanish-speaking customers. Two email inquiries did not receive responses. The Spanish-speaking inquiry received a response generally in alignment with the City's policy of email response time of 48 hours. For phone call inquiries, two inquiries did not get responses. One phone call initiated on April 14, 2025, was answered immediately. Approximately 33% of the inquiries received responses for both phone calls and emails alike. When responses were received, they were in the time frame that was aligned with the City policy. These findings help to illustrate customer service challenges in the Department regarding meeting the City's inquiry response targets. Opportunities to improve response times should be explored.

Table 4: Secret Shopper Experiment Results

Secret Shopper Experiment Results					
No.	Inquiry Date	Inquiry Time	Method	Response Date	Response Time
1	4/7/2025	9:39 a.m.	Email	No Response	No Response
2	4/7/2025	9:42 a.m.	Phone	No Response	No Response
3	4/7/2025	12:07 p.m.	Email	4/9/2025	1:14 p.m.
4	4/11/2025	2:08 p.m.	Email	No Response	No Response
5	4/14/2025	11:40 a.m.	Phone	4/14/2025	11:40 a.m. (live)
6	4/21/2025	1:47 p.m.	Phone	No Response	No Response

6.0 Primary Strengths, Challenges, and Opportunities for Improvement

This section presents the primary strengths and challenges in the current permitting environment, opportunities to improve the efficiency and effectiveness of the development review process, and opportunities to optimize systems that support the permitting process.

6.1 People, Processes, and Tools in the Current Environment

Table 5: Icon Definitions

Icon	Definition
	People
	Process
	Tools and Technology

6.2 Strengths

Table 6: Strengths

No.	Type	Strengths
1	 People	The Department has internal partners that provide support for the Department and the development process. Departments such as Communications provide community engagement and public relations support to the Department. Departments such as Fire and Public Works provide expertise to help support a holistic review process to ensure safe and quality development in the City.
2	 People	The Department staff are dedicated and have innovative ideas to improve the process. The Department also has new leadership and new staff members which can bring new perspectives and opportunities for improvement. Staff have a continuous improvement mindset and demonstrate an openness and willingness to change. Staff reported ideas to improve

No.	Type	Strengths
		policies and procedures to make the process more efficient and clearer for applicants and staff members.
3	 People	There is a team culture in the Department and staff members support each other and work together to resolve challenges and develop solutions. They also help each other when there are workload constraints and will help to address customer service needs.
4	 People	Third-party consultants provide a high level of expertise and are essential to the delivery of development processes and services. The Department employs staff augmentation with three firms who provide high-level expertise and a breadth of services to the City's development process.
5	 Technology	The Department has implemented an online permitting system to coordinate the permitting process, enabling an online portal and paperless process and collection of related metrics and reporting. This is a tool that can offer a high-level of convenience and customer service to the public.
6	 Process	The City has developed expedited and streamline permitting options for customers. Used effectively, these tools can improve efficiency in the review process, provide shorter and reduced timelines, and provide more predictability for customers. These tools also can provide economic development benefits. The City has been working with Samsung on expedited permitting for three years. Replicating the success of expedited and streamline permitting can help support the start-up and growth of new businesses, encourage investment, and business retention.
7	  Technology and Process	The Department has the potential to grow community partnerships. During the fact-finding and discovery process, the development community, business community, and City organizations supported the process by attending meetings and providing feedback. Partners demonstrated interest and dedication to work in the City and desire to see the community improve.
8	  Technology and Process	The Department has support from the City Management and Council to improve processes and create change within the Department to better meet the needs of staff and the community. City leadership showed a commitment to improving the permitting process and support for a progressive implementation of improvements.

6.3 Challenges

Table 7: Challenges

No.	Type	Challenges
1	 People	There appears to be insufficient staffing for the permit process workload for Development Services staff. There are limitations in functions including in-house building code expertise, planning coordination, and permit review management. The role of the Building Official has also been decentralized. The oversight, responsibility and management of the various codes, and activities that require permits or validation prior to completion has been bifurcated between ATS, HDR, permit staff, the Director and the Fire Department. These factors can limit the success in implementation of software process improvements.
2	 People	Additional training and professional development are necessary to improve competency of staff in Development Services. Technical training for Planning staff in urban design can help support LDC implementation. In addition, customer service training and certification for permit technicians will help establish consistency and raise the overall quality of support to customers. These methods can help improve service delivery in the early stages of planning and intake phases.
3	  People and Technology	There are challenges with consistent and timely responses to customer inquiries. External participants reported that there is a lack of timely responses to phone calls and emails. Participants discussed the difficulty with being able to see staff members in-person and requested more in-person support services from department staff. Staff members also reported challenges of balancing workload with the influx of customer inquiries through in-person, emails, and phone calls. The Secret Shopper Experiment results also reaffirmed these challenges.
4	  People and Process	There are communication challenges in the development review process that adversely impact on the quality of customer service. Customers reported receiving inconsistent directions from staff, a lack of communication, and delayed communication during the permitting process. Staff reported challenges with the current software providing notifications to applicants. This has caused inefficiencies and delays for applicants.
5	 Technology	The City's development software is an early configuration with significant limitations. These limitations include the customer interface and starting page that are not user-friendly, and the lack of an easily accessible mapping or GIS function for both internal and external users. Additionally, the system lacks an integrated plan review and mark-up functionality that provides a comment report, which should include both graphic notes and instructive

No.	Type	Challenges
		comments for applicants. The system also lacks workload assignments and viewing features to help ensure workload visibility, balance, and shared responsibility.
6	 Technology and Process	There are communication and coordination challenges in the expedited review process. Staff reported multiple rounds of revision, which can be complex and time-consuming for staff and applicants. There also appears to be a lack of clarity about the type of projects that qualify for expedited review, the roles and responsibilities of staff members and third-party reviewers, and the sequencing of steps in the process. Staff also reported versioning control challenges with documents and plans during the process which can be confusing for staff, third-party reviewers, and applicants.
7	 Technology and Process	There is insufficient guidance being provided to applicants prior to application submittal. A pre-application stage is not being leveraged to educate applicants on the type of permits to apply for and specific permit application requirements. This can result in incomplete applications being submitted, missing application requirements, and, in some cases, incorrect application or request being submitted.
8	 Technology and Process	There are inefficiencies in the development review process and the need to explore automation opportunities. During the fact-finding and as-is diagramming process, there were numerous steps in the process identified that staff are completing manually. The current permitting system is not automated to its fullest potential. Moreover, automatic notifications are either missing or excessive, and there is no clear tracking of deadlines or steps in the permit process. Manual input remains the norm due to the lack of automation and integration with other tools, which results in staff spending excessive time on repetitive tasks and increases the risk of errors.

6.4 Constraints

Table 8: Constraints

No.	Type	Constraints
1	 People and Process	The current requirement in the LDC for Planning staff to conduct inspections creates an imbalance in workload and leads to inefficiencies, rather than promoting an effective and streamlined distribution of inspection duties.
2	 Technology and Process	The lack of predictability and consistency in the planning and development permitting process may decrease the likelihood of interest in development. This is coupled with a shift toward removing requirements to facilitate various desired outcomes that may not meet the intent of the LDC. Bridging the requirements with the process to deliver repeatable consistent outcomes is a favored element by the business community, as it balances the investment of real property with the desired financial benefits both for the private business elements (multi-family and residential, mixed-use commercial) and the goal of meaningful and viable neighborhoods.
3	 Technology and Process	The current system lacks essential functionality, such as the ability to mark up plans, automatically collect comments, assess accurate initial and development impact fees at later stages, and provide a clear, intuitive path of multiple approvals leading to final approval. The inability to mark up plans during initial permit review and in the field during inspections limits effective documentation of issues, hinders the review of critical systems or construction elements, and delays the identification and resolution of life safety of code compliance concerns.
4	 Technology and Process	The current system has limitations in scheduling and lacks integration with other software in use. The Fire Department conducts inspections through a separate system that is not integrated with the main MGO permitting platform, limiting visibility into pending inspections or issues that require correction. This disjointed setup necessitates manual workarounds and reduces the overall efficiency of the inspection and approval process.

6.5 Opportunities

Table 9: Opportunities

No.	Type	Opportunities
1	 People and Process	There is a potential to enhance the land use planning process. Refining the sequence of steps can contribute to clarity and efficiency. Additionally, offering more guidance, design tools, and best practices can support customers in meeting their project goals while helping ensure compliance with City requirements and expectations.
2	 People and Process	Use existing internal partnerships to enhance coordination and improve customer service delivery in the development process. The Department has access to in-house expertise that can help drive positive development outcomes. For example, the EDC supports projects such as infrastructure improvements, while the Communications Department can strengthen customer support efforts. Departments involved in the review process bring valuable institutional knowledge and expertise that can contribute to a more holistic approach to development. Through strategic planning, these internal partners can provide critical resources to build a more coordinated and forward-thinking development framework for the City.
3	 People and Process	There is an opportunity to provide more clarity and efficiency in the streamlining process. The streamlining process can be an effective tool to provide high-quality customer service. There is an opportunity to reduce redundancies in the process and make it more efficient. There is also an opportunity to improve the process by establishing clear and consistent timeliness and review steps so that it helps staff and applicants navigate through the process.
4	 People and Process	Early coordination of utility availability for Comprehensive Plan Amendment Applications will help support an efficient process. When applicants express interest, further effort and information could be communicated with Public Works and Development Engineering functions to provide awareness of the Utility Capital Improvement Program (CIP), Utility Master Plans, and the projected timeline or options to achieve utility services.

No.	Type	Opportunities
5	  People and Process	Review opportunities to incorporate intermediary urban design elements into the Comprehensive Plan, such as creating small area plans focused on neighborhoods or employment centers. These targeted plans can help attract development that aligns with the intent of the LDC. They also provide clear and visual design goals to the development community. There is an opportunity to leverage third party design expertise in the process to infuse plans with best practices. Implementing urban design guidance at this intermediate scale may also support the processing of applications with appropriate platting requirements tied to land entitlements, effectively shifting some elements of the current review process to an earlier stage.
6	  People and Process	Reviewing expectations and ground rules during pre-construction meetings provides an opportunity to set the applicant on a path toward successful construction and code inspection. There is an opportunity to provide clear direction from the City departments, regarding ground rules and City policies that govern construction, such as use of roadways, worker parking, dust control, noise, and scheduling inspections. This short activity can place the City in the authority position but also encourage positive behavior and good neighborly gestures as the City continues to develop and grow and the volume and pace of construction increases.
7	  People and Process	Use the experiences and feedback from the community to enhance support for small businesses. Throughout this process, the small business community shared valuable insights into their experiences with the development review process. These insights present an opportunity to create targeted support mechanisms that address the unique challenges small businesses face. Existing programs, such as the City's Main Street Program, could also be leveraged to provide coordinated support and strategies.
8	  People and Technology	There is an opportunity to use existing communication channels to improve front line customer service and consultation assistance. Tools such as Frequently Asked Questions (FAQs), public-facing GIS portal, and "how to" videos on using MGO can help to answer some of applicant's basic questions. Providing a robust FAQs resource that covers a variety of development topics and requirements can provide guidance and support. These improvements are likely to yield positive results. These resources can also reduce delays in responding to emails and phone calls. Additionally, these tools can be adapted to support non-English-speaking customers. For example, pre-drafted email responses in Spanish can provide immediate communication, along with a prescribed timeline for follow-up from a Spanish-speaking staff member.

No.	Type	Opportunities
9	 Technology and Process	There is an opportunity to improve pre-development tools and resources to provide clear guidance to applicants prior to application submittal. Pre-development tools and resources can help improve the quality of applications that are in alignment with application completeness and plan review requirements. Communication channels such as the Department's webpage can be used to provide updated guidelines, checklists, flowcharts, and other resources to prepare applicants. Providing this information upfront can improve efficiency in the process and provide clarity for applicants.
10	 Technology and Process	There is currently a lack of centralized permit intake and a single point of contact for residents and applicants. Certain permits overseen by Public Works and the Fire Department are not managed centrally at intake or within the current software system, due to configuration limitations. While centralized management may be a long-term goal pending adequate staffing, most municipal Development Services departments already utilize centralized permit intake. This approach allows for streamlined customer service, better monitoring of timelines, and improved coordination with subject matter experts (SMEs) beyond planning, building, and code enforcement. A centralized system would also allow staff such as the Development Services team, Fire Marshal, and Assistant Director of Public Works to coordinate more effectively.
11	 Technology and Process	Maximize economic development potential with clear and effective development support tools. Expedited and streamlined review processes can be powerful tools for delivering high-quality customer service and incentivizing economic growth. Establishing a clear policy with defined parameters for eligible permits and project types can provide clarity for both applicants and reviewers. A well-structured program with consistent procedures can help outline the sequencing of steps, help ensure document version control and clarify roles and responsibilities. This improved structure can enhance coordination among reviewers and lead to greater process efficiency.
12	 Technology and Process	There is an opportunity to optimize the review process through clear and consistent policy and procedural development. Customers have experienced inconsistencies in the direction that they receive from staff members in the permitting process. Clear procedures and policies can improve customer service, by establishing expectations and making the process more predictable for applicants. Standardizing policies and procedures will also help to improve efficiency in the process to Department staff and customers.

No.	Type	Opportunities
13	 Technology and Process	Explore opportunities to use automation in the permitting system. Opportunities to automate steps can decrease manual efforts that are currently needed to move applications and reviews through the process. Automation can bring benefits to the process such as time and cost savings for the applicant and time savings for staff that can be allocated to support other department priorities. Automation also builds consistency in the process for staff and applicants while lowering risk of human error.
14	 Technology and Process	Use automation opportunities to optimize performance tracking and reporting. Automation can support the monitoring of permit review times and review cycles, helping to establish clear performance measures and improve coordination among reviewers. Accurate tracking and reporting increase transparency and predictability in the permitting process for applicants. This also enables progress measurement and trend analysis, helping to identify recurring challenges and areas for improvement.

7.0 Next Steps

This section describes future activities of the project.

BerryDunn will facilitate a web conference work session to review the content of the draft report with County staff. Once additional reviews are complete, BerryDunn will revise the report and update its status to final.

Drawing on the information presented in this report, BerryDunn will begin researching best practices related to challenges, opportunities, and strengths identified in this report. These inputs will be used to inform the Recommendations for Improvement and Implementation Action Plan.

Table 10: Project Deliverables and Timeline

Deliverable	Estimated Delivery or Completion Date
Deliverable 5: Current Environment Assessment Report	- Draft: May 2, 2025 - Final: May 22, 2025
Phase 2: Recommendations for Improvement and Implementation Action Plan	
Deliverable 6: Recommendations for Improvement and Implementation Action Plan	- Recommendations for Improvement- June 6, 2025 - Implementation Action Plan (After City Council Presentation-July 16, 2025)
Deliverable 7: Recommendations for Improvement Presentation	June 26, 2025
Phase 3: Process Improvement Implementation Services (Optional)	
Deliverable 8: Process Improvement Implementation Services	August 1, 2025 - TBD

Appendix A: Project Participants

Table A1 includes a list of project participants engaged in data collection activities.

Table A1: Project Participants List

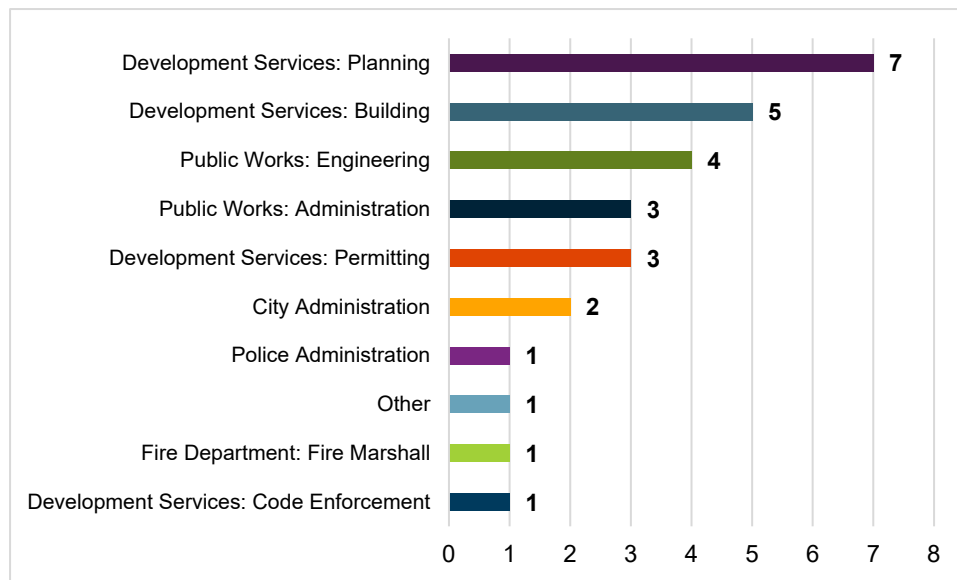
No.	Name	Organization
1.	Gerald Anderson	City of Taylor, City Council
2.	Dwayne Ariola	City of Taylor, City Council
3.	Beverly Ashton	HDR, Inc.
4.	Cole Bakley	City of Taylor, Development Services, Planning
5.	Daniel Baum	City of Taylor, Fire Department
6.	Jeffrey Bertison	HDR, Inc.
7.	Regina Carlson	Taylor EDC
8.	Daniel Cisneros	City of Taylor, Development Services, Code Enforcement
9.	Kelly Cmerek	City of Taylor, City Council
10.	Shelli Cobb	City of Taylor, City Council
11.	Becky Cooper	Independent, Realtor
12.	Bobby Copeland	City of Taylor Fire Department
13.	Kathy Custars	Independent, Ward Architecture, PLLC
14.	Julie Downs	Independent, Tierra Grande Realty
15.	David Downs	Independent
16.	Scott Dunlop	City of Taylor, Development Services
17.	Sabrina England	City of Taylor, Public Works
18.	Craig Eulenfeld	Independent, Eulenfeld Interiors & Construction
19.	Mark Evans	HDR, Inc.
20.	Chuck Farr	Independent, C Farr Land Company
21.	Susan Faykus	Independent, Faykus Financial
22.	Blaine Faykus	Independent, Faykus Financial
23.	Ruby Fisher	City of Taylor, Main Street
24.	Robert Garcia	City of Taylor
25.	Matthew Gschwind	MWA
26.	Preston Gunn	City of Taylor, Development Services, Planning

No.	Name	Organization
27.	Ana Huerta	City of Taylor, Development Services, Code Enforcement
28.	Jeffrey Jenkins	City of Taylor, City Manager's Office
29.	Sunshine Kapus	Independent, Sunrise Development Group
30.	Mike Kaspar	Independent, KP House
31.	Brian LaBorde	City of Taylor, City Manager's Office
32.	David Legere	Independent, CapNote, LLC
33.	Ruby Lepe	City of Taylor, Development Services, Building Permits
34.	Lexi Little	Independent, The Little Collective
35.	Suzanne Marsaglia	Independent, Bet On Us Properties
36.	Donna McNabb	Independent, Art Office Signs
37.	Jim McNabb	Independent, Art Office Signs
38.	Jessica Morgan	Independent, Real Estate
39.	Carly Pearson	City of Taylor, City Manager's Office
40.	Courtney Peres	City of Taylor, Development Services, Planning
41.	Brad Robbins	Independent, Top Notch Properties
42.	Damaris Rodriguez	City of Taylor, Development Services, Building Permits
43.	Shai Roos	HDR, Inc.
44.	Jeff Snyder	Independent, Jeff's Resurrections
45.	Sam Thomas	City of Taylor, Public Works
46.	Michelle Tremblay	HDR, Inc.
47.	Mike Watkins	MWA
48.	Ben White	Taylor EDC
49.	Victoria Winchester	City of Taylor, Development Services
50.	Jennifer Zaehler	Independent, Muse Beauty Lounge

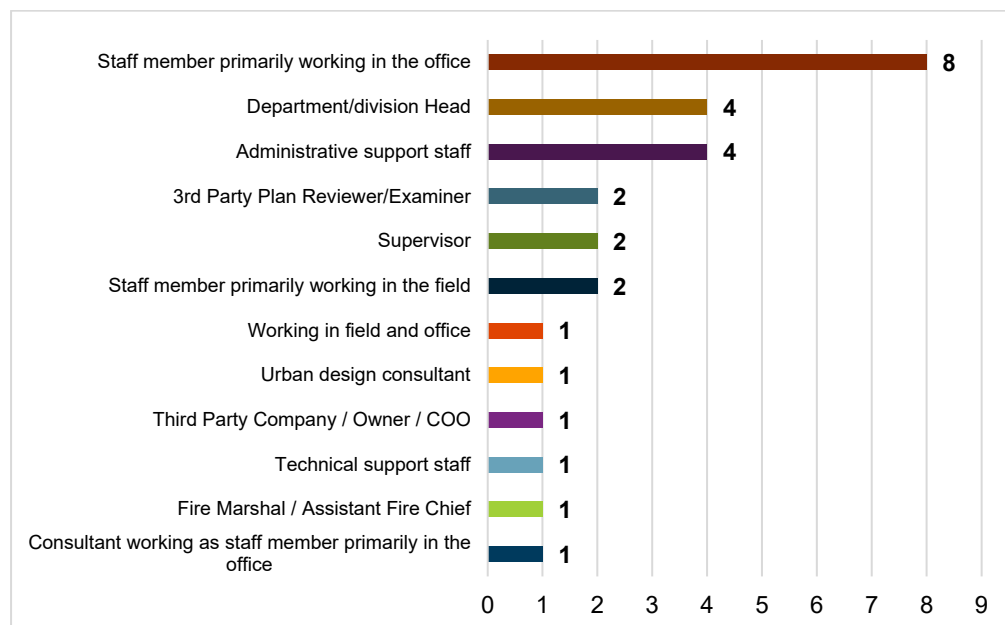
Appendix B: All-Staff Survey Results

This appendix includes all results derived from the City's All-Staff web survey responses from MS Forms.

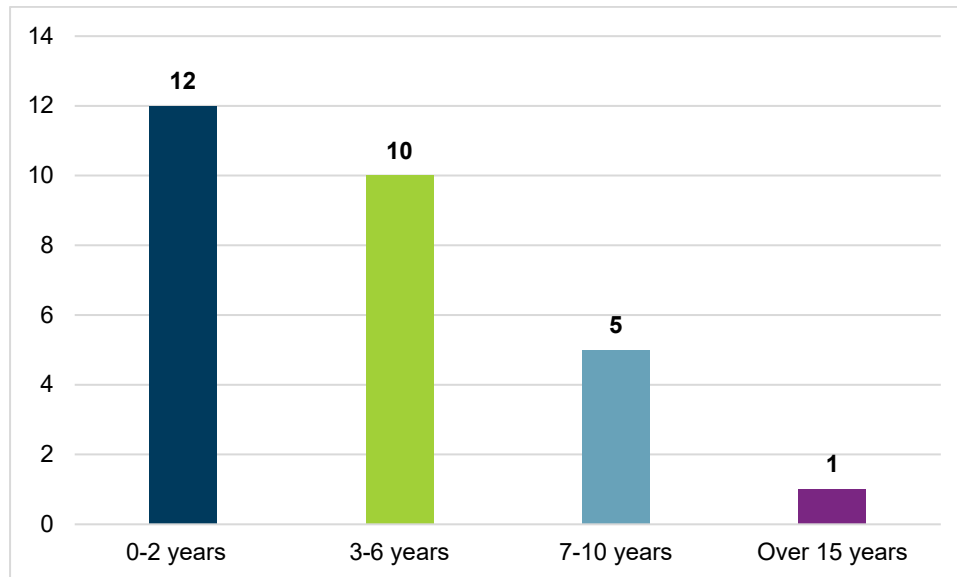
1. Which City department and division are you most closely associated with? (select one).



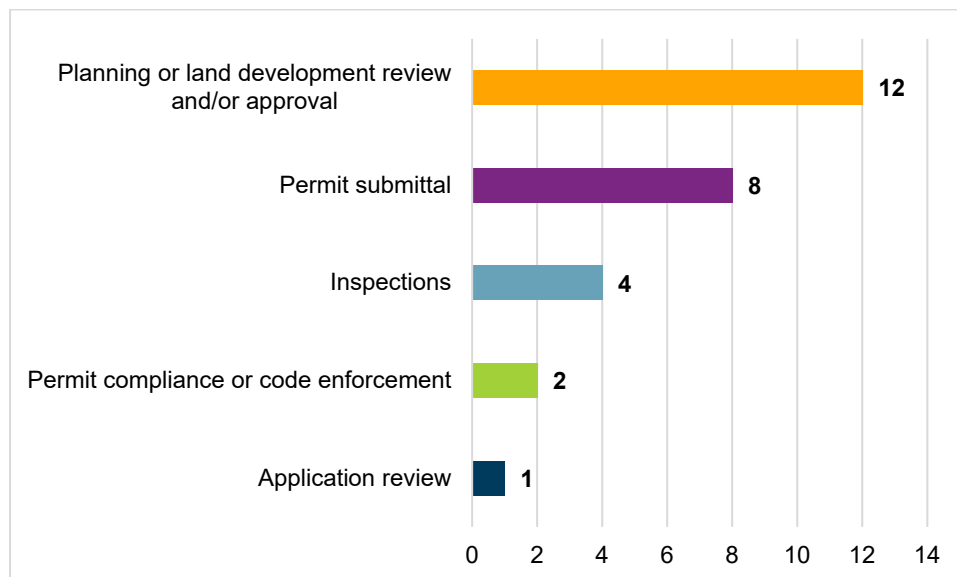
2. Please select the role that best describes your participation in your respective business areas: (choose one)



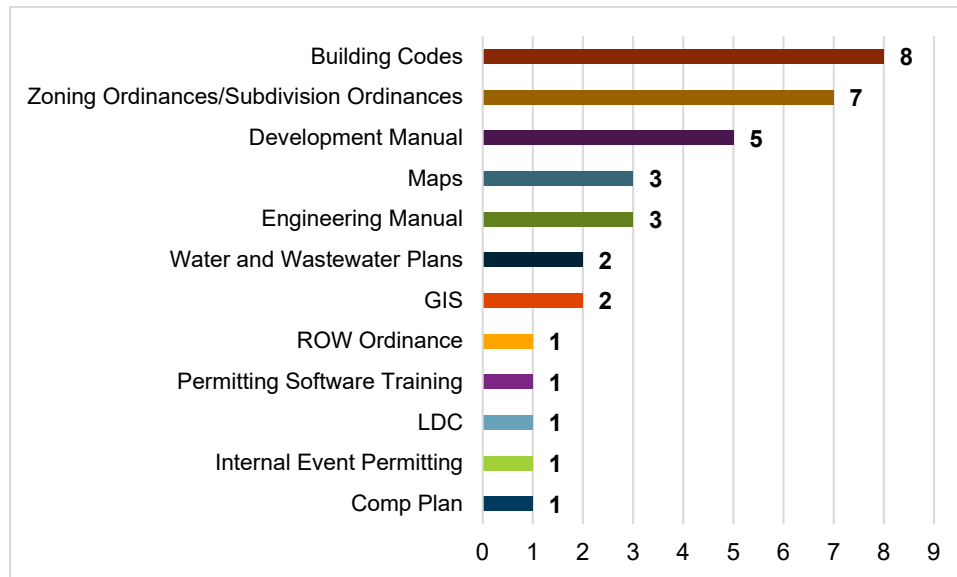
3. How long have you worked in or with the City?



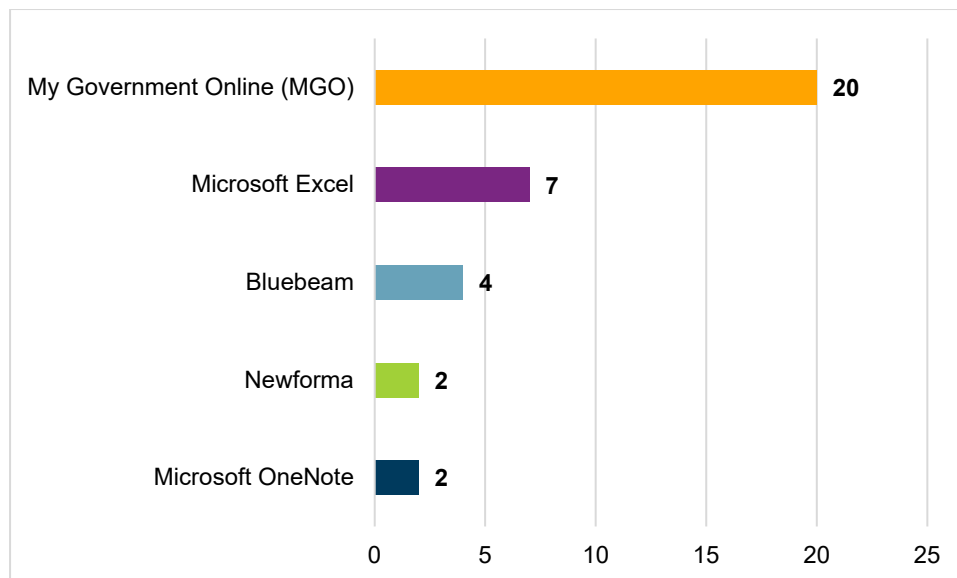
4. At what stage or phase does your division typically enter into the permitting process?



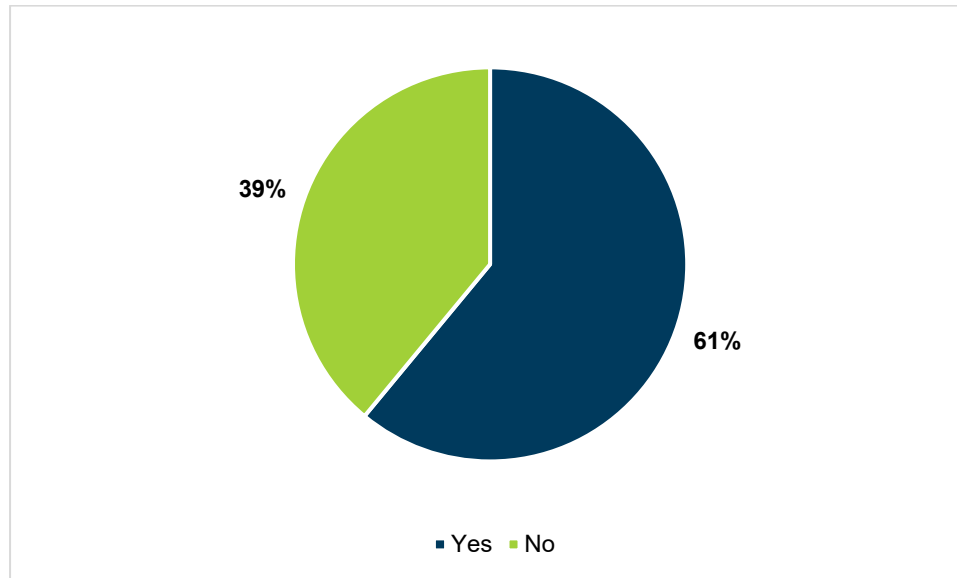
5. What policy or procedural documents do you use the most during the permitting process?



6. What tools or systems do you currently use to support the permitting process such as tracking projects, filing, or reviewing projects (e.g., MS Excel, MGO, electronic plan review software)?



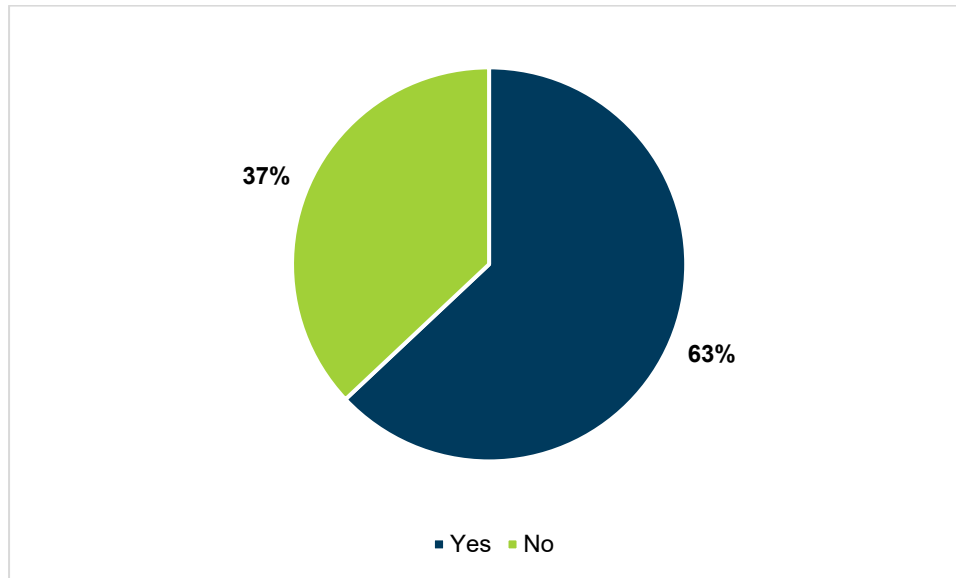
7. Are you using spreadsheets, external databases, or paper-based and manual processes to track information related to your business area?



8. What information are you tracking, through what method(s), and for what reason(s)?

Responses			
Data Routing and Collection in Proprietary Software	Impact Fees in Excel	Personnel Discipline in Excel	Projects on Paper Spreadsheets
Completed Review Alerts in Outlook	Infrastructure Plans	Plan Sets and Reviews in MGO	QV2 Lists in Excel
Customer Lists	Inspection Requests	Pre-Application Meetings	Received and Sent Reviews in Excel
Deferred Submittals on Paper Spreadsheets	Issued Permits on Paper	Project Progress Information in MGO	Review Due Dates
Drainage Reviews in Teams	Neighborhood Plan Documents on Internal File System	Project Property Owner Notices	Reviews and Comments in my Queue
File Storage in ProjectWise/Newforma	Open Records Requests in Excel	Project Status in Word	ROW Permits
Financial/Accounting Information in Proprietary Software	Payments	Project Submittal Dates	Scheduling Review Deadlines in Outlook
GIS for 911 and CAD	Permit and Application Steps in MGO	Projects in Excel	Small Project Files in Outlook

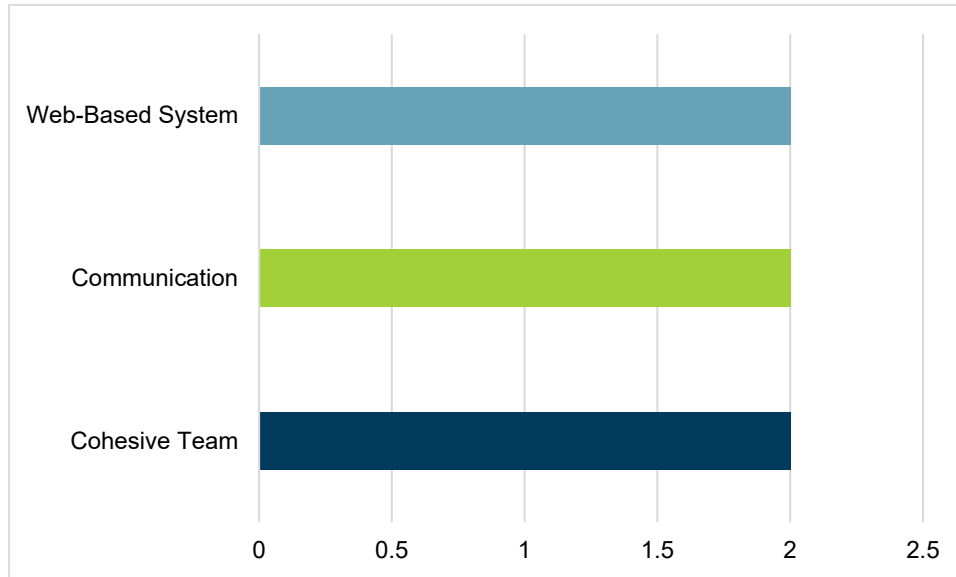
9. Are you able to effectively and efficiently access the information you need to perform business functions in the permit review process using existing tools and systems?



10. What do you need that you do not have today?

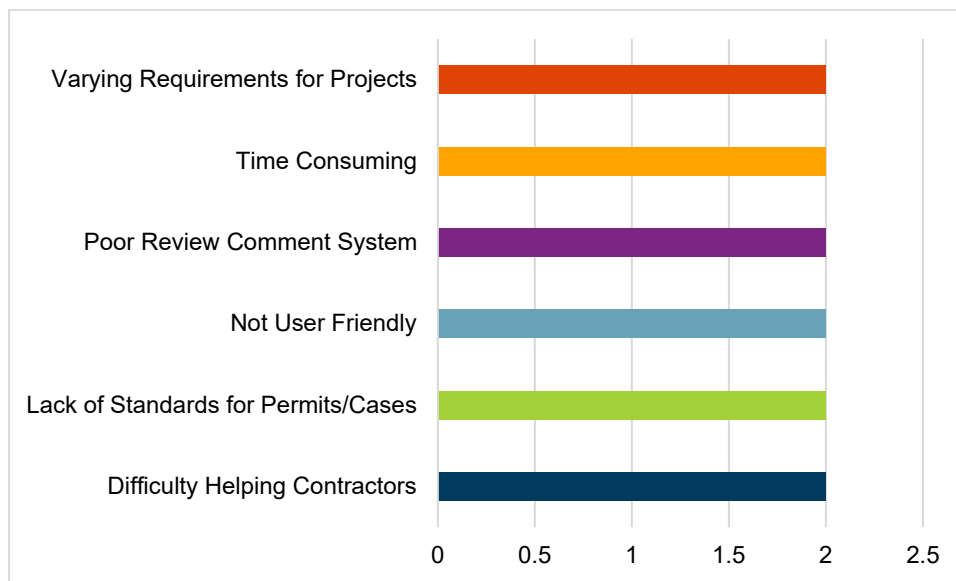
Responses	
A better way to check on older projects before My Government Online (MGO), addressing has not been consistent so often projects can be missed if some places 120 West second Street as 120 w 2nd ST, 120 w Second St, etc. A better way to review PDFs would be great, the review letter only allows for words so you will have to describe the issue on the review. Adobe is not easy to quickly annotate and send out with comments.	I am speaking on behalf of Public Works that MGO is not a user-friendly app. The customer does not have a mirror view of jurisdiction and does not see what jurisdiction posts. I don't do plan reviews, currently, and my use in MGO is limited but I have on many occasions helped the Assistant Director navigate the system.
A way to look up permits to include streets in the scope and not just by their address.	MGO is not effective to track cases and comments easily.
The ability to manipulate the system easier.	A more user-friendly system.
MGO is clunky with so many people needing access and the reminder systems.	A way to search for permits based on areas of work and not just the submitted address.
Permit Process and Review.	When the City updates their maps, we do not have a proper way to update without reaching out to HRD. There seems to be some miscommunication about the reporting areas and how the map layers.

11. What are the greatest strengths in the current permitting process?



*Graph shows the most frequent phrases from open-ended responses.

12. What are the greatest challenges or problems you experience with the current permitting process?



* Graph shows the most frequent phrases from open-ended responses.

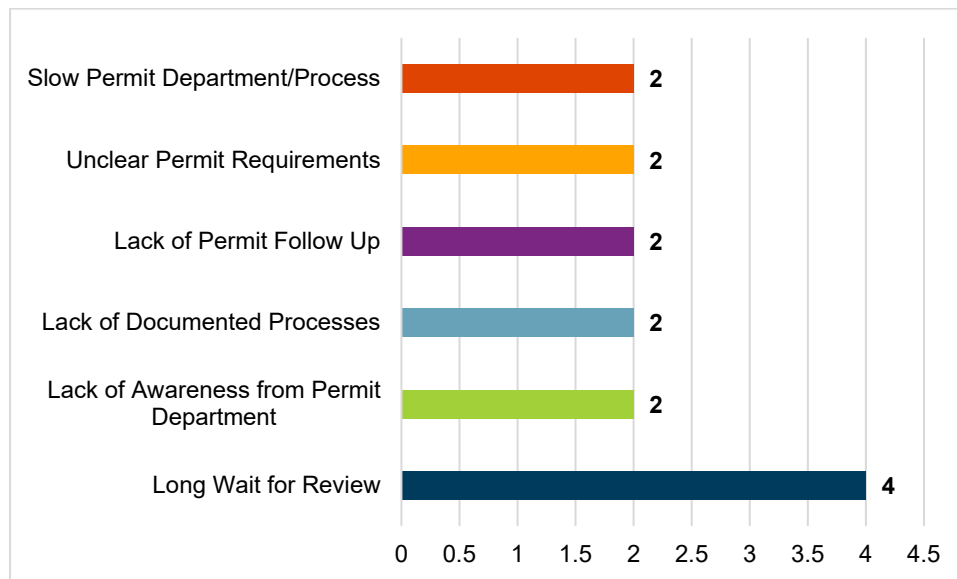
13. Do you think any of these challenges could be addressed through policy changes? If so, what are they?

Responses		
Contractor Strike System	Updated Review Process	SOPs
Application Process	Regulating Development in Floodplain	More Detailed Design Standards
Protecting Infrastructure from Erosion	CIP Project Development Flowchart	Levels of Advancement for City Permit Staff
Clear Explanation of Procedures and Steps to the Permit Applicant	Deadline Scheduling	Releasing Plan Review Comments as Completed
Revising LDC for Clarity and Intention	Coordination of LDC, Engineering Manual, and Comp Plan	

14. Do you think any of these challenges could be addressed through procedural changes? If so, what are they?

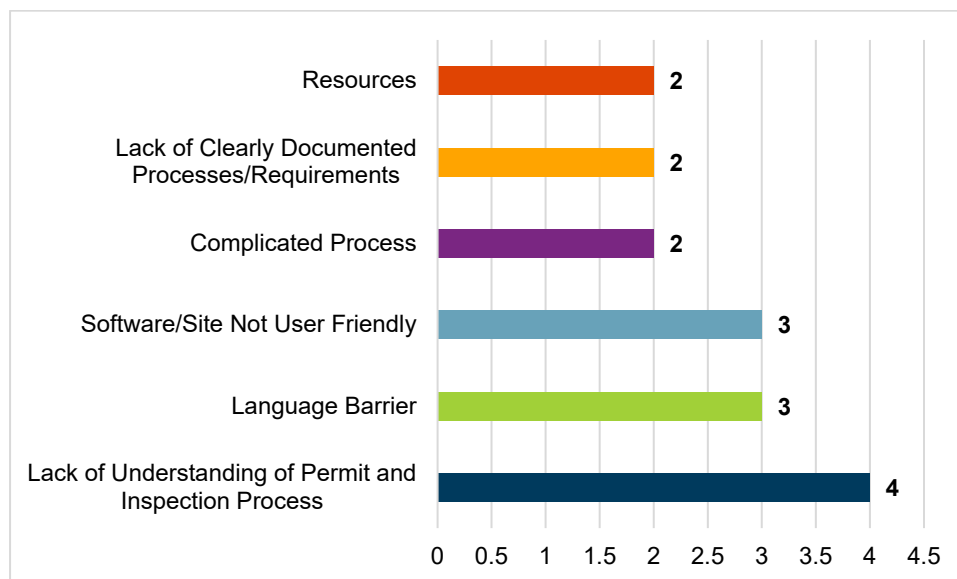
Responses		
Most of the issues I have addressed are software. Staff works best to unify procedures to make things easy.	Similar to 13. Streamlining MGO to email deadlines to check ins to due dates to responses.	Sometimes so submittals are so incomplete that they deserve to be rejected as incomplete before a bona-fide review is completed.
Yes, a development flow chart for CIP projects could be helpful.	Well-documented procedures are needed.	Yes, detailed processes of how to use the system.
Having all parties being able to see the same information. For example, applicants can't see posted questions unless someone copy pastes them and sends an email.	From comments above on question 10. 1. A good procedure outlining the steps for City permit staff, followed by a good policy. 2. Yes, a procedural change could help expedite the resubmittals of comment review corrections.	Some of these challenges could be addressed by revising the application checklists in the Development Manual to clarify which LDC requirements are being addressed at each step of the permitting process, including adjusting what is required at each step in order to better facilitate development.
Clear policy and expectations. Have examples of what needs to be submitted and maybe even a video explaining the process.	Suggest considering setting aside defined times each week for development review meetings and review time. For example, every Tuesday morning could be blocked off to provide an organized time for drainage questions to be answered and coordinated.	Yes. I think if we added plan review disapproval comments to the comments section in MPN, they would show up with other City entity comments and the MPN generated letter would be a bit easier for the applicant to read, and they wouldn't have to access a different document.

15. What are frequent questions or comments that you get from external users/customers related to the permitting process?



*Graph shows the most frequent phrases from open-ended responses.

16. What are the biggest barriers to the public during the permitting process (these can be language, procedural or resources)? Please explain.



* Graph shows the most frequent phrases from open-ended responses.

17. Is there any additional information you wish to share related to the permitting process or this project?

Responses		
All related to the permitting process is one to look over, the lack of communication and lack of involvement within the projects is what is making it difficult for everyone to go through the permit process, City staff takes time, and with no communication between third-party and City staff makes it harder.	It's hard when developers call a bunch of different people answer shopping. It's hard to track effort/time/\$\$ for speculative developers who don't have a permit or application to charge to but who's calls we have to always take and work with as they consider their development. This is a lot of effort.	Taylor is extremely developer friendly. Give an inch and developers will take a mile. The permitting process is a powerful tool to have Taylor grow into its desired vision and meet its long-term goals. Taylor isn't chopped liver or like any other small town. Taylor has no shortage of people wanting to do development, and can have development done to an outstanding standard.
A system should be user-friendly.	Please see comments from the Plan Review Department.	I have always thought the process Taylor uses is pretty streamlined, however I do not know how it affects them on their end.
Applicants and staff don't see the same portals which makes it very difficult for staff to assist with any questions.	Effective communication of the requirements and process is the key and a commitment to make the criteria and process better each year.	If we could find a way for customers to access the permits through an app or be able to have text feature it would help the process a lot.

18. Are there any potential desired changes to the permitting process you wish to share?

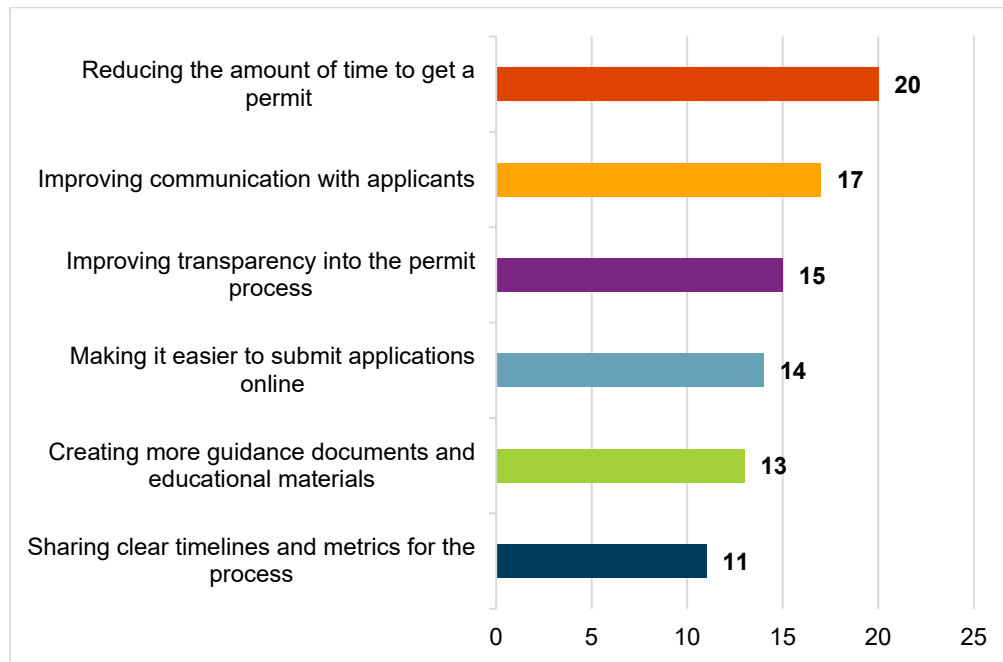
Responses			
Ability to Answer/Record Calls in App	Consistency in Inspection Processes	Multiple Site Language Options	Streamlined View for Applicants and Staff
Adding Building Plan Review Comments to MPN Letter	Contractor Profile/Information System	Permit FAQs for Contractors	Communication Between COT and Applicants
Applicant Template	Floodplain Permit Integration	Permit Process Flow Charts	Rejecting Incomplete Resubmittals
Better Reviewing Software	Interactive Development Map	Process Progress Bar For Customers	Yearly Software Training
Making Permitting More Proactive and Fast-Paced			

Appendix C: External Partner Survey Results

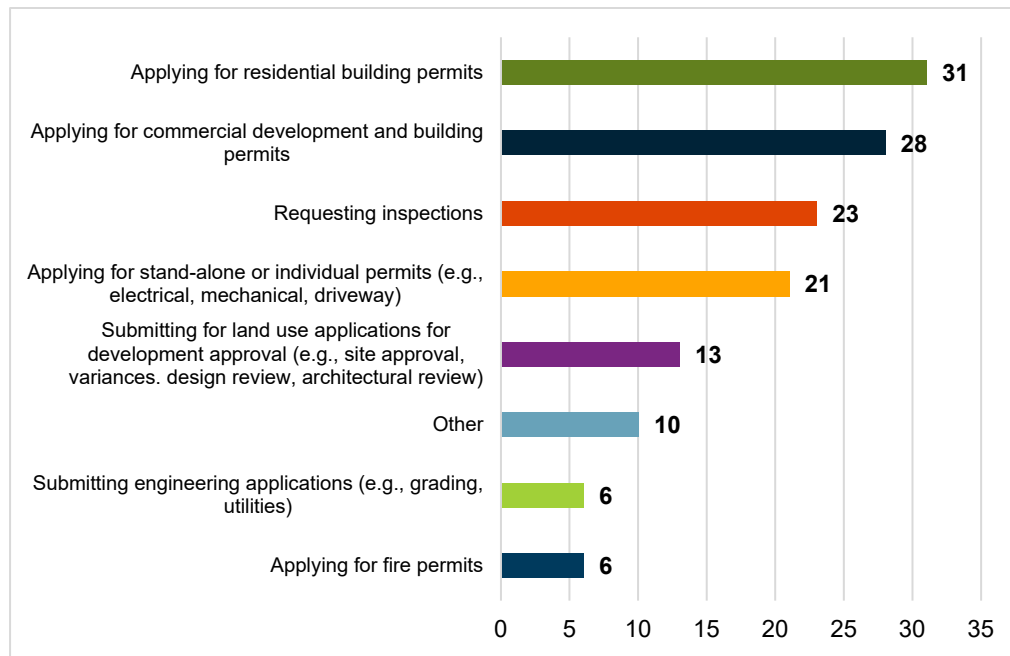
This appendix includes all results derived from the external web survey responses from Social Pinpoint.

Customer Poll Results

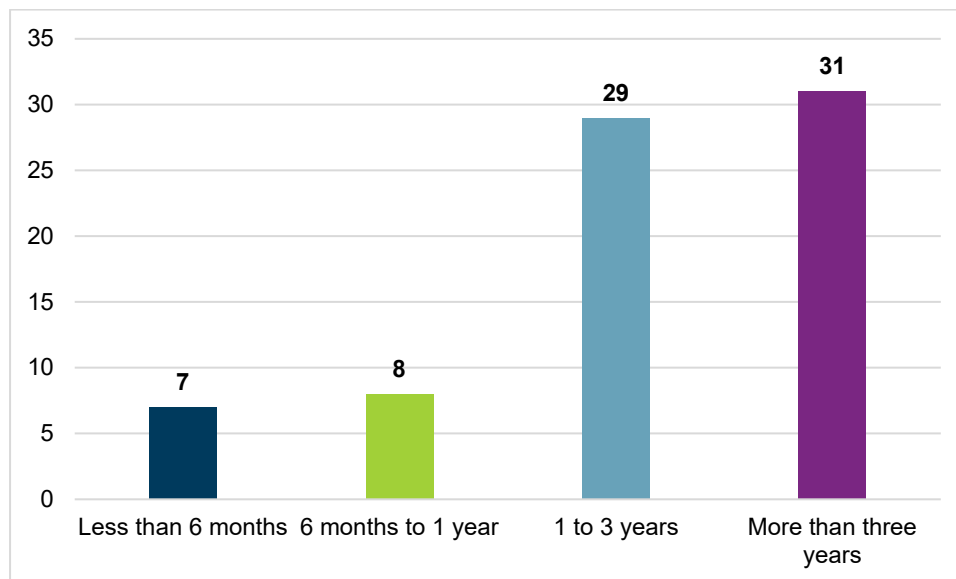
1. What permit process improvements would make the greatest impact?



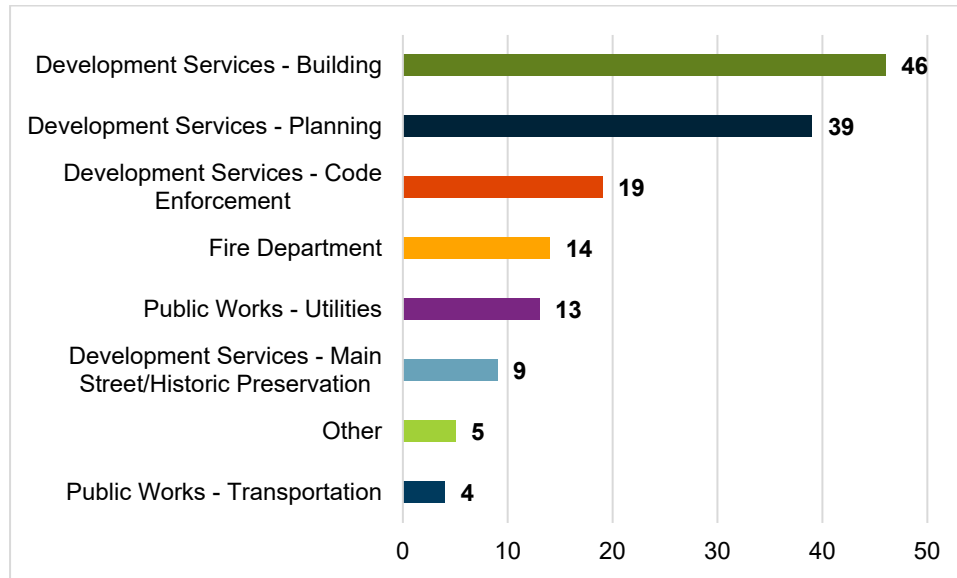
1. What is the purpose for most of your interactions with the City of Taylor related to the development process?



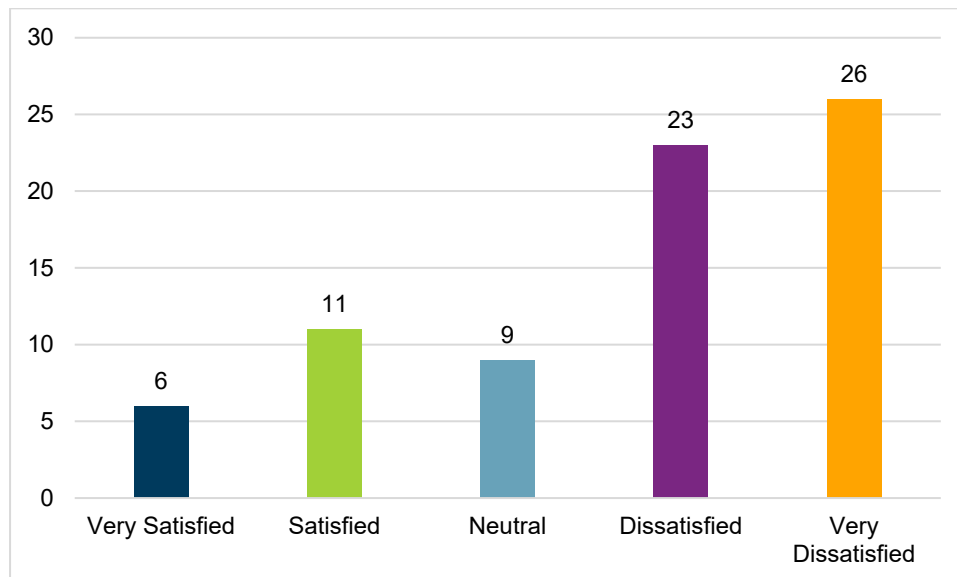
2. How long have you been applying for building permits in the City of Taylor?



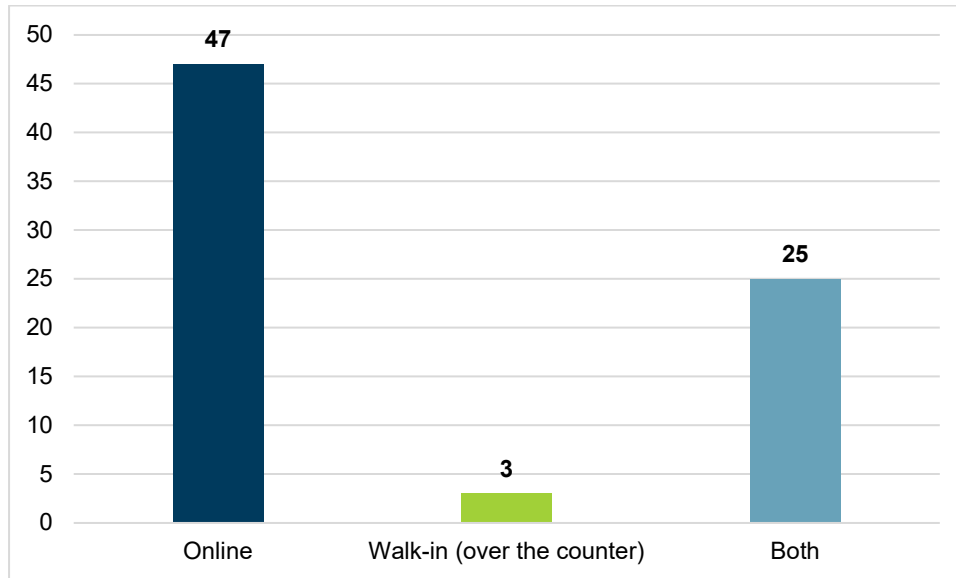
3. What department(s)/division(s) do you interact with most often?



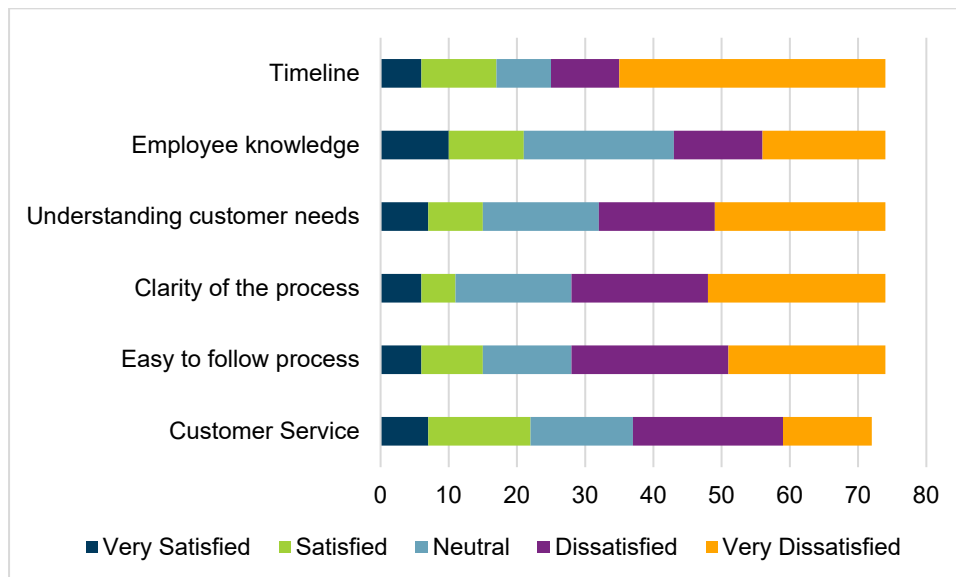
4. How would you rate your overall experience with the permit process?



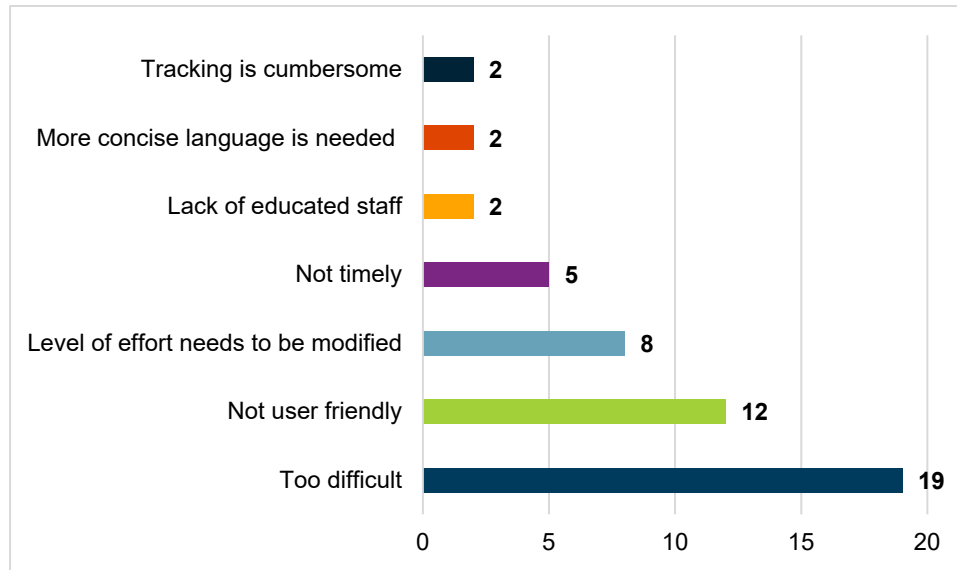
5. How do you apply for permits?



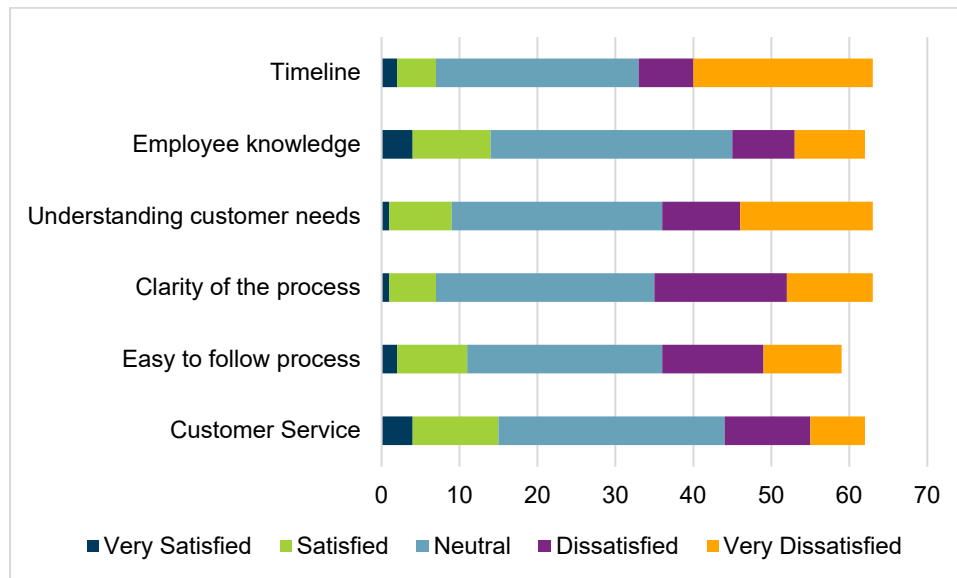
6. How would you describe your experience with the online permit application process?



7. Please provide any comments on navigating the City's website to find information about the permitting process.



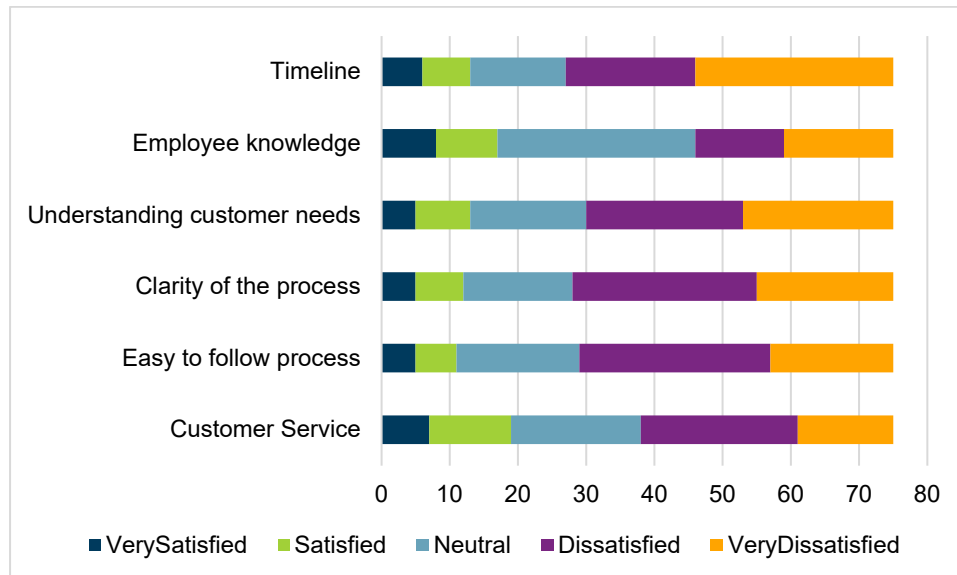
8. How would you describe your experience with the walk-in permit application process?



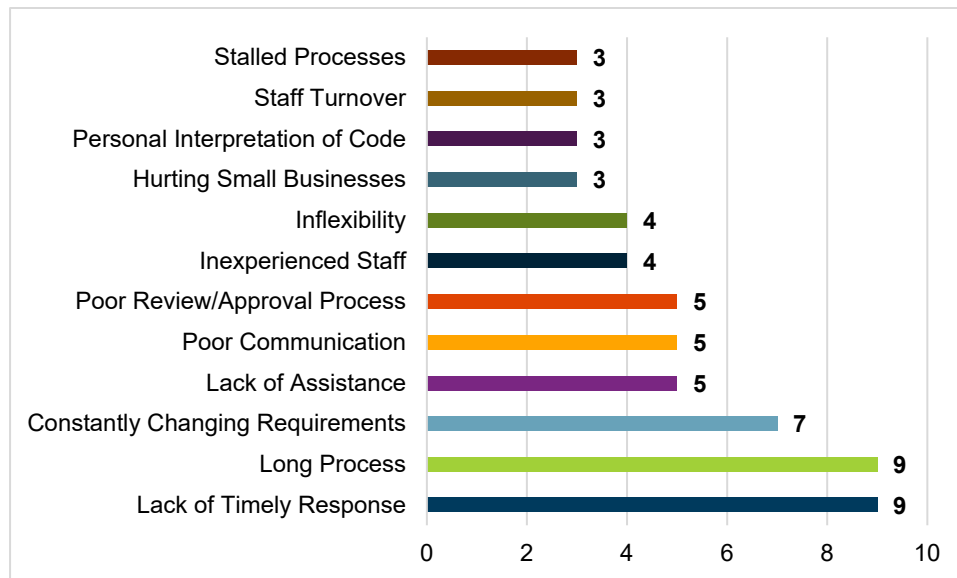
9. Please provide any comments on your experience with the walk-in (over the counter) permit application process.



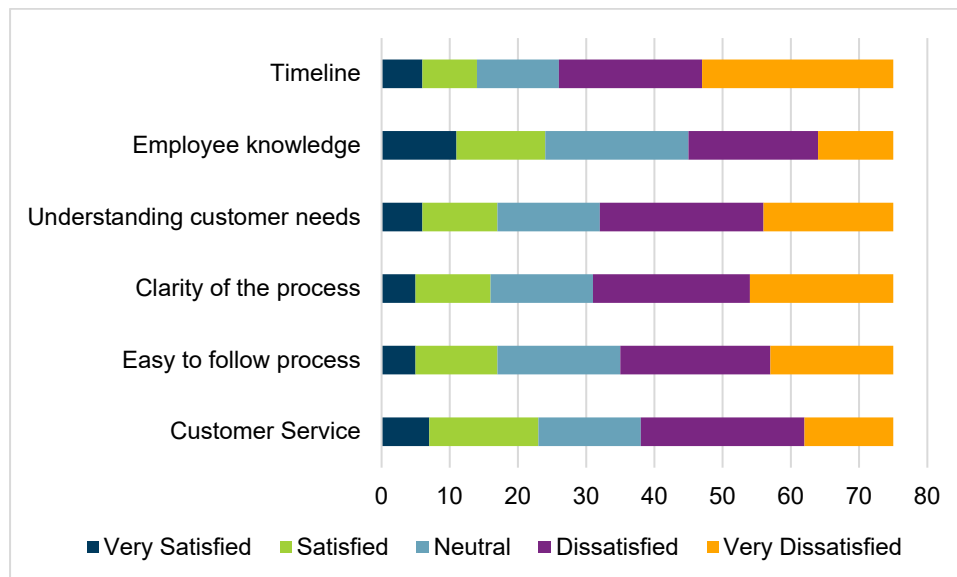
10. How would you rate the following elements of the development and plan review process?



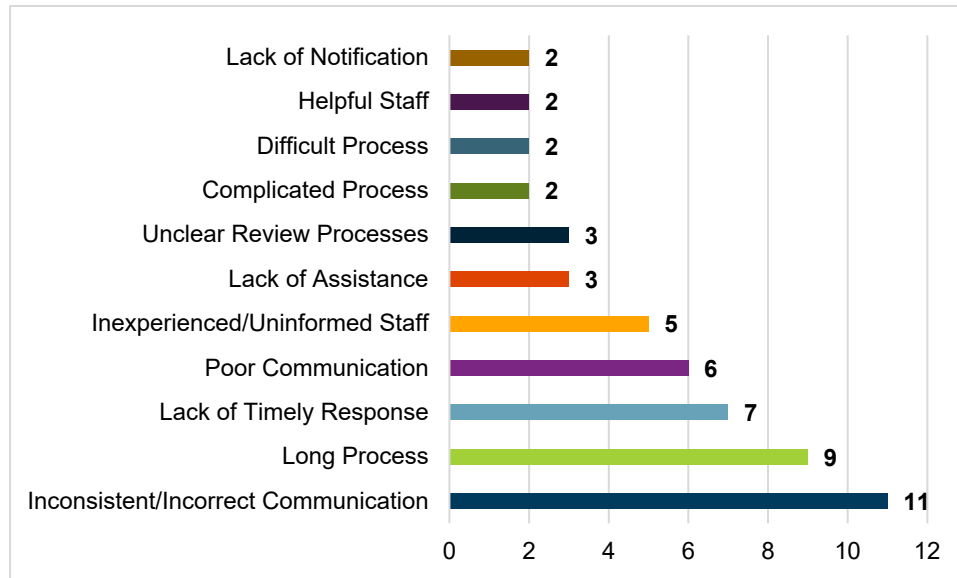
11. Please provide any additional comments on your experience with the development and plan review process.



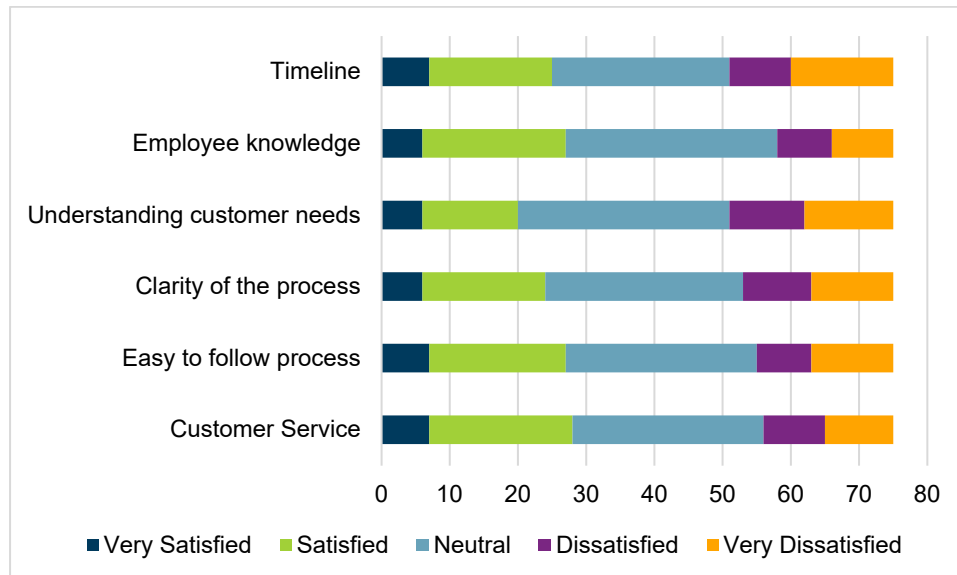
12. How would you rate the following elements of the permit review process?



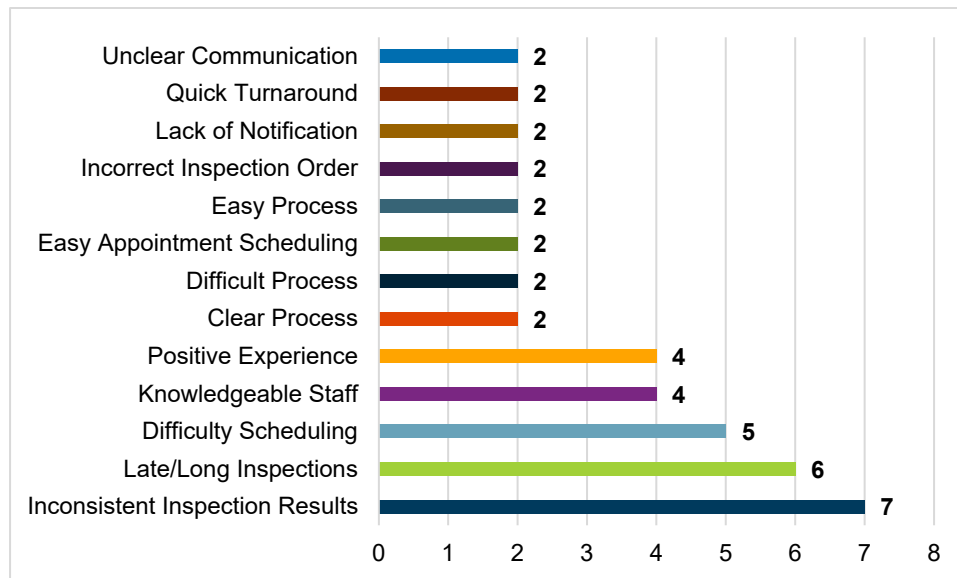
13. Please provide any details on types of plans, specific review steps, and reviewing divisions.



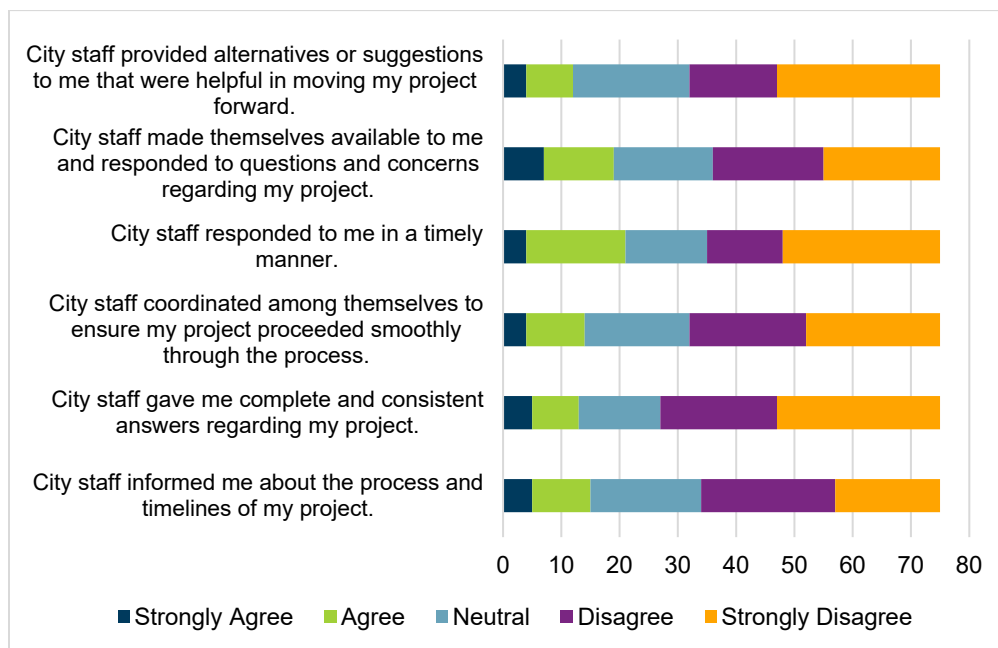
14. How would you rate the following elements of the inspections process?



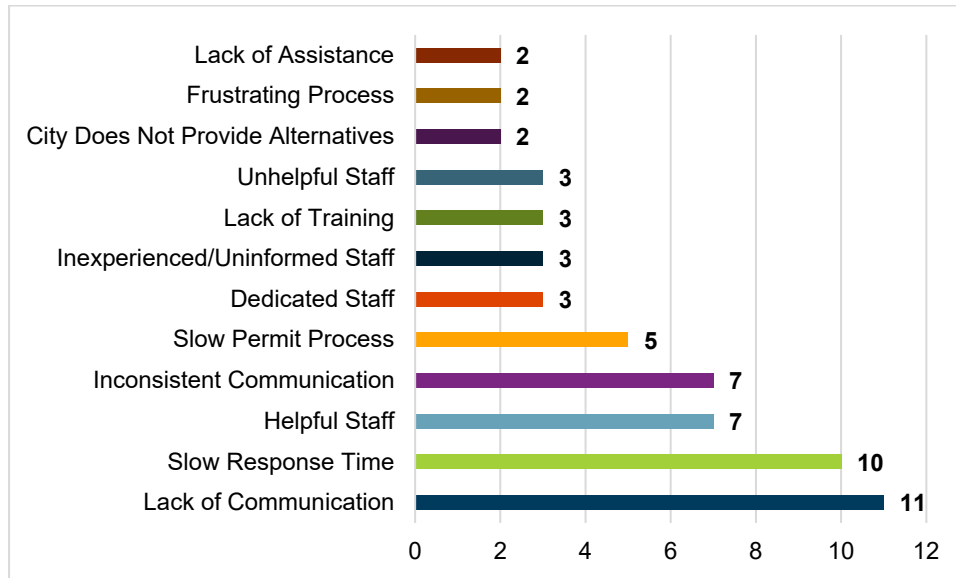
15. Please provide any additional detail that would describe your experience with the inspections process.



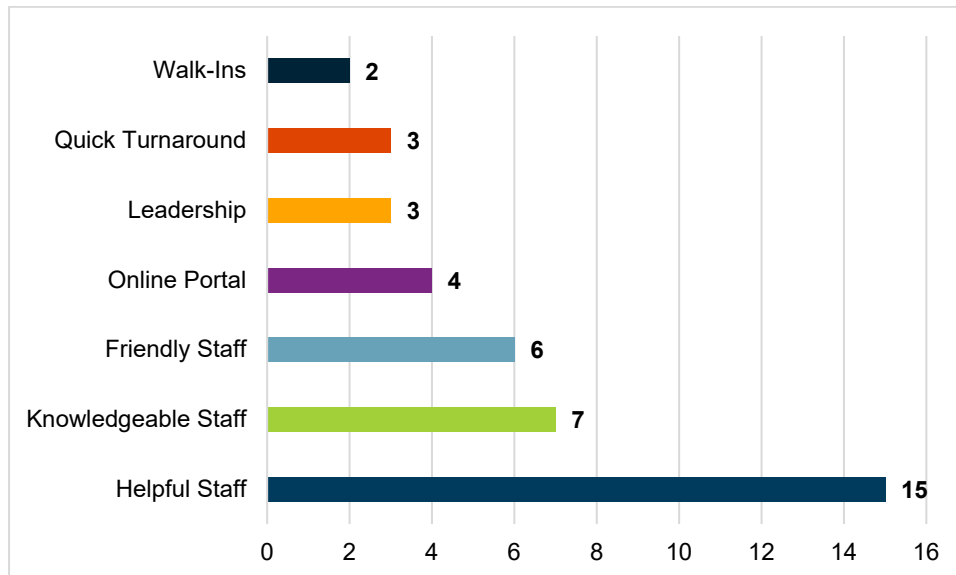
16. How would you rate the overall communication and interaction with staff throughout the permitting process?



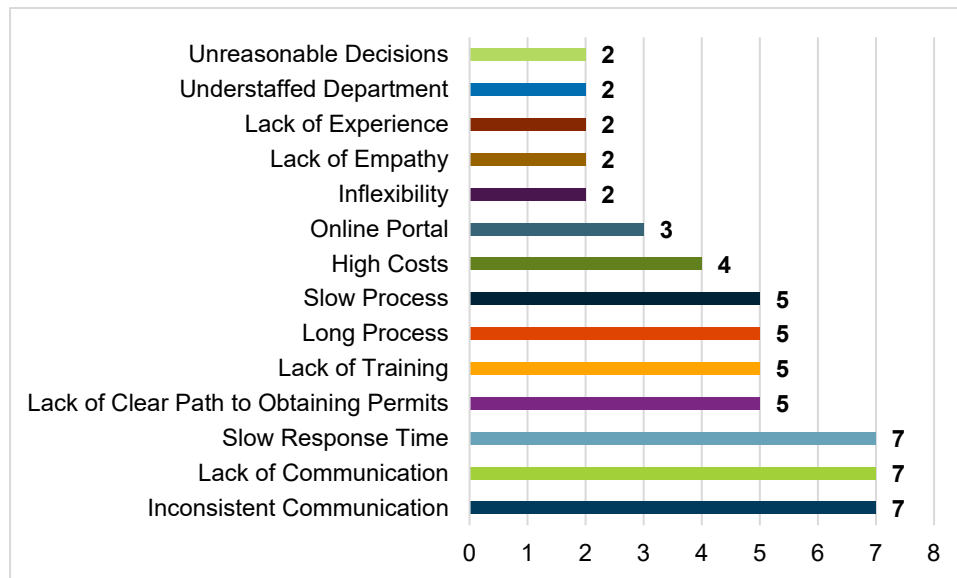
17. Please provide any additional detail that would help describe your rating.



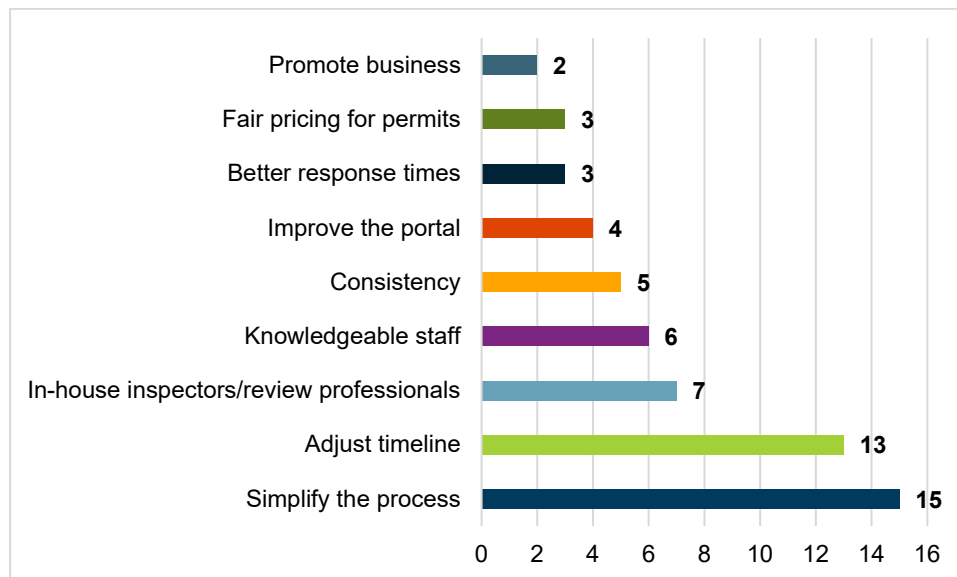
18. What are the greatest strengths you experience with the City's current development review and permitting processes?



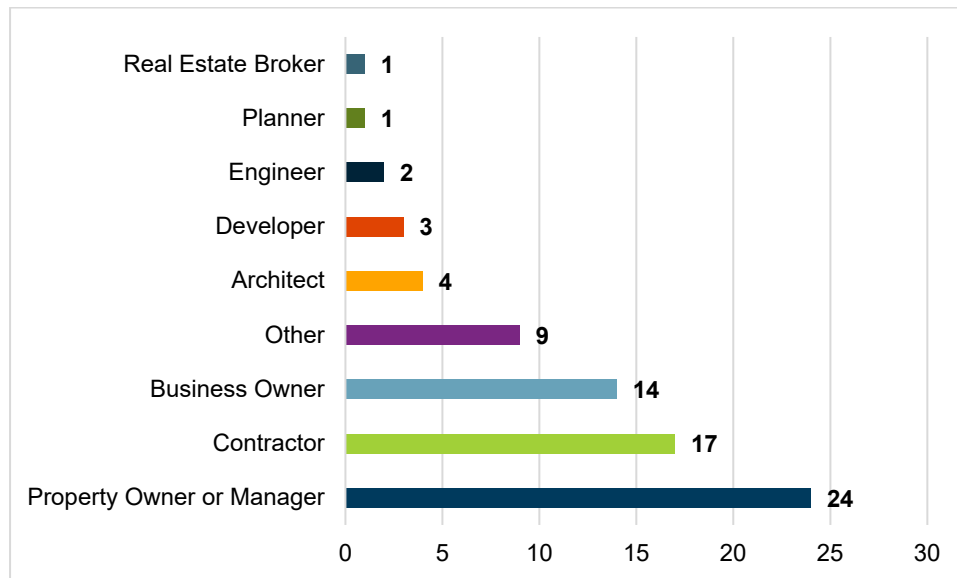
19. What are the greatest challenges you experience with the City's current development review and permitting processes?



20. If you could request one change to the permitting process, what would it be?

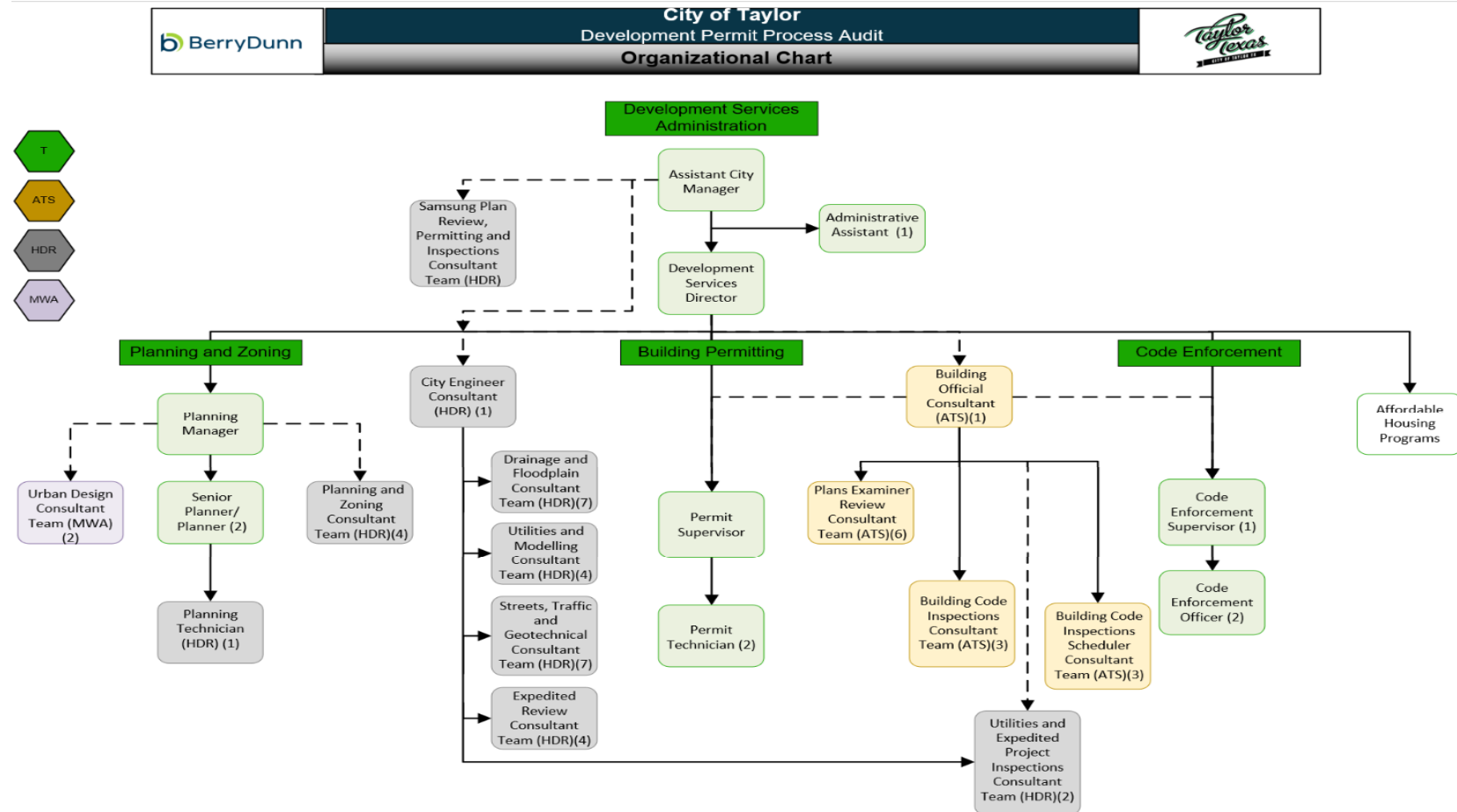


21. Please tell us your role in the permitting process.



Appendix D: Department Organizational Chart

This appendix includes an organizational chart for the department, depicting City staff and functions performed by contracted third-party firms.



Appendix E: As-Is Process Diagrams

This appendix references Deliverable 4: As-Is Process Diagrams.

Please refer to Deliverable 4: As-Is Process Diagrams, final delivered to the City on May 2, 2025.

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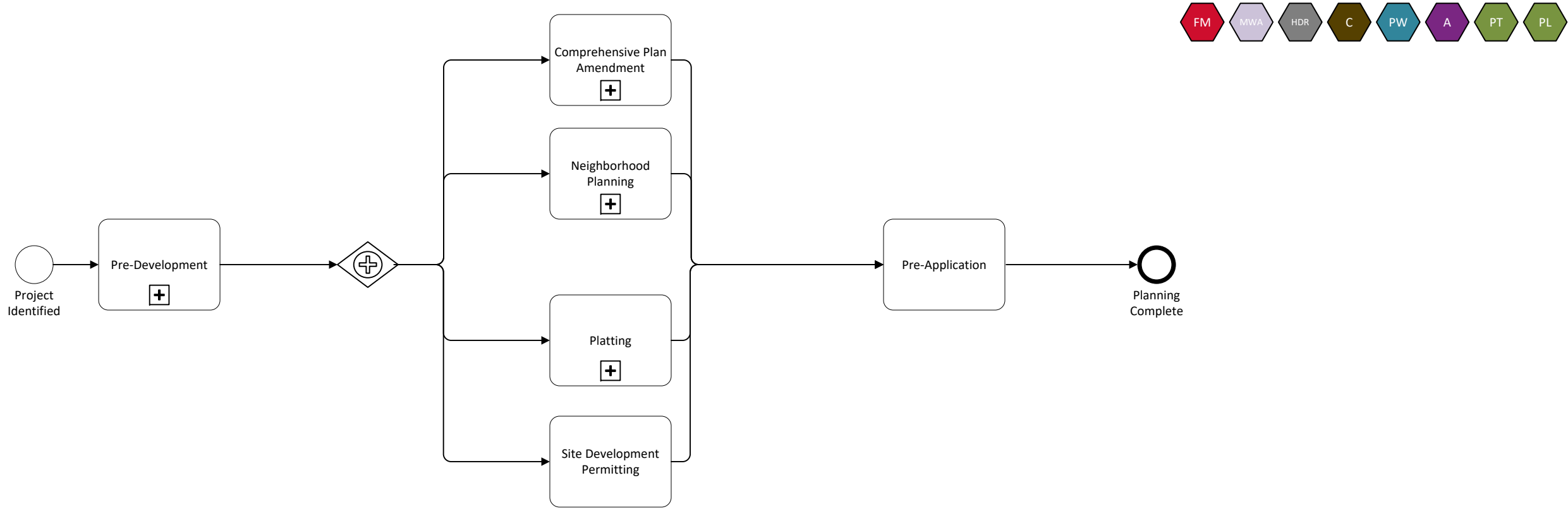
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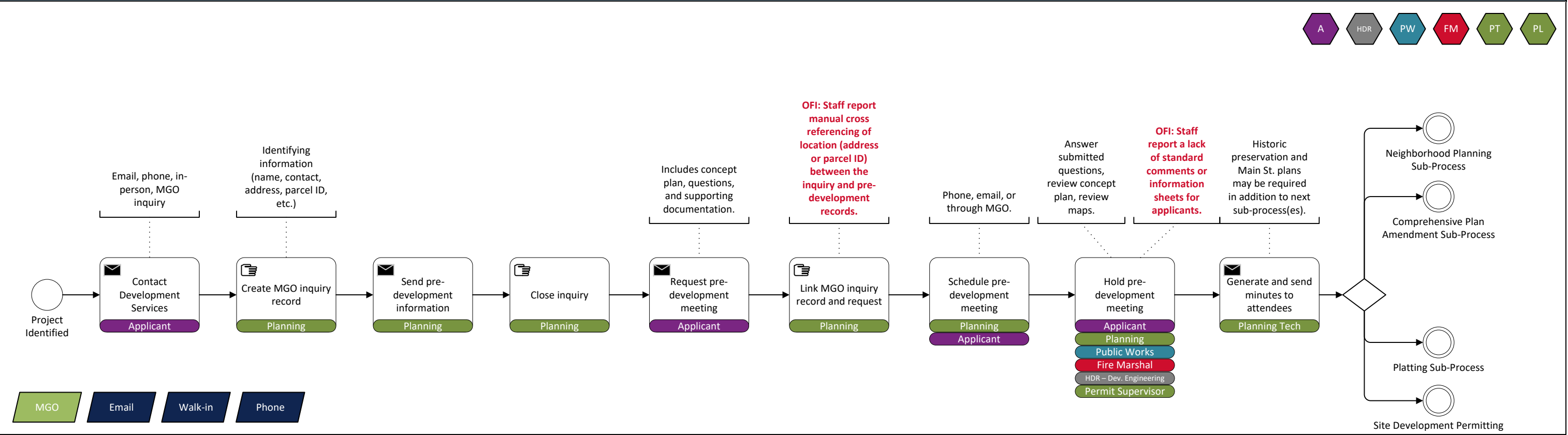


City of Taylor
Permit Process Audit

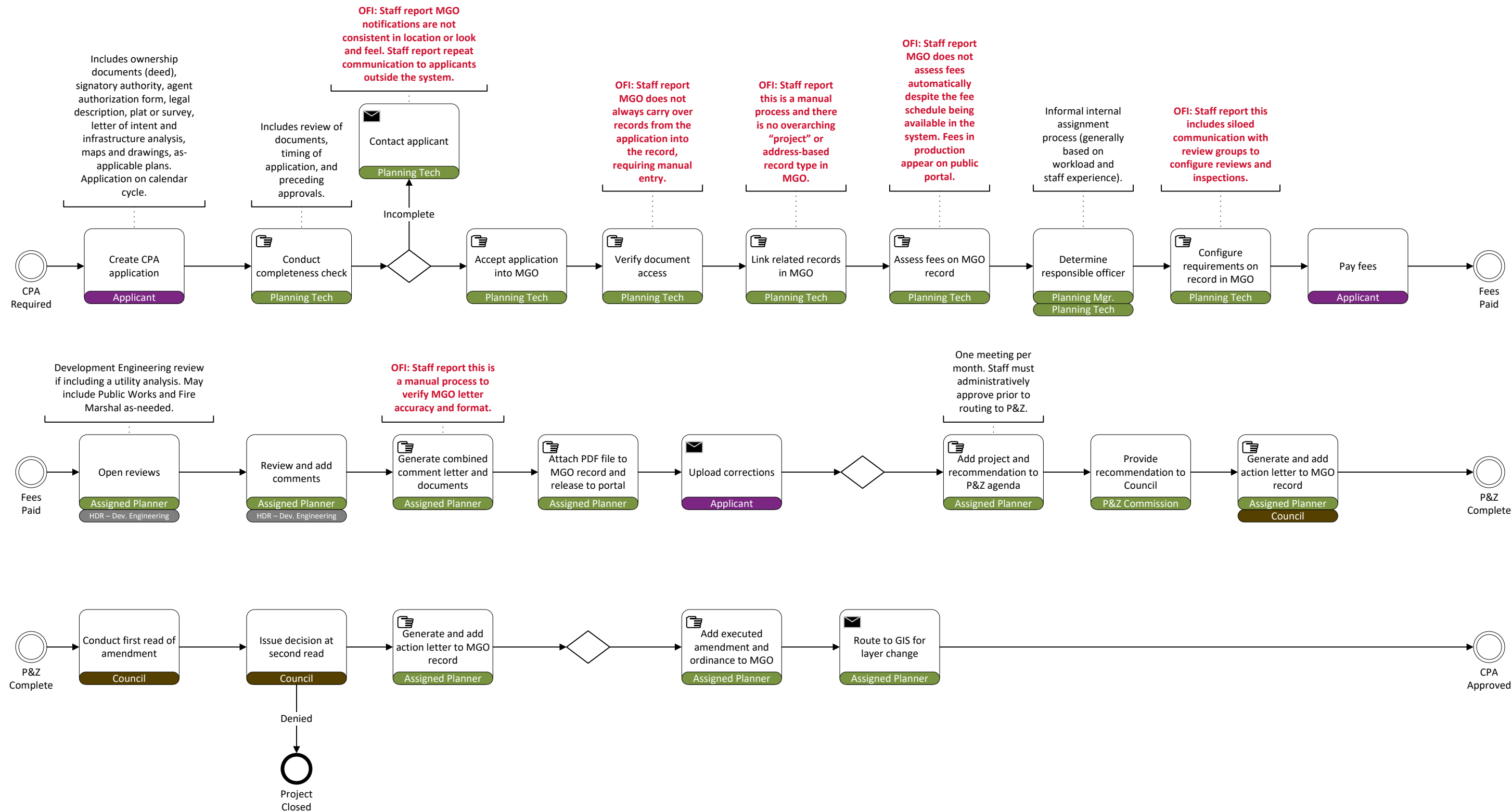
As-Is Process Diagrams

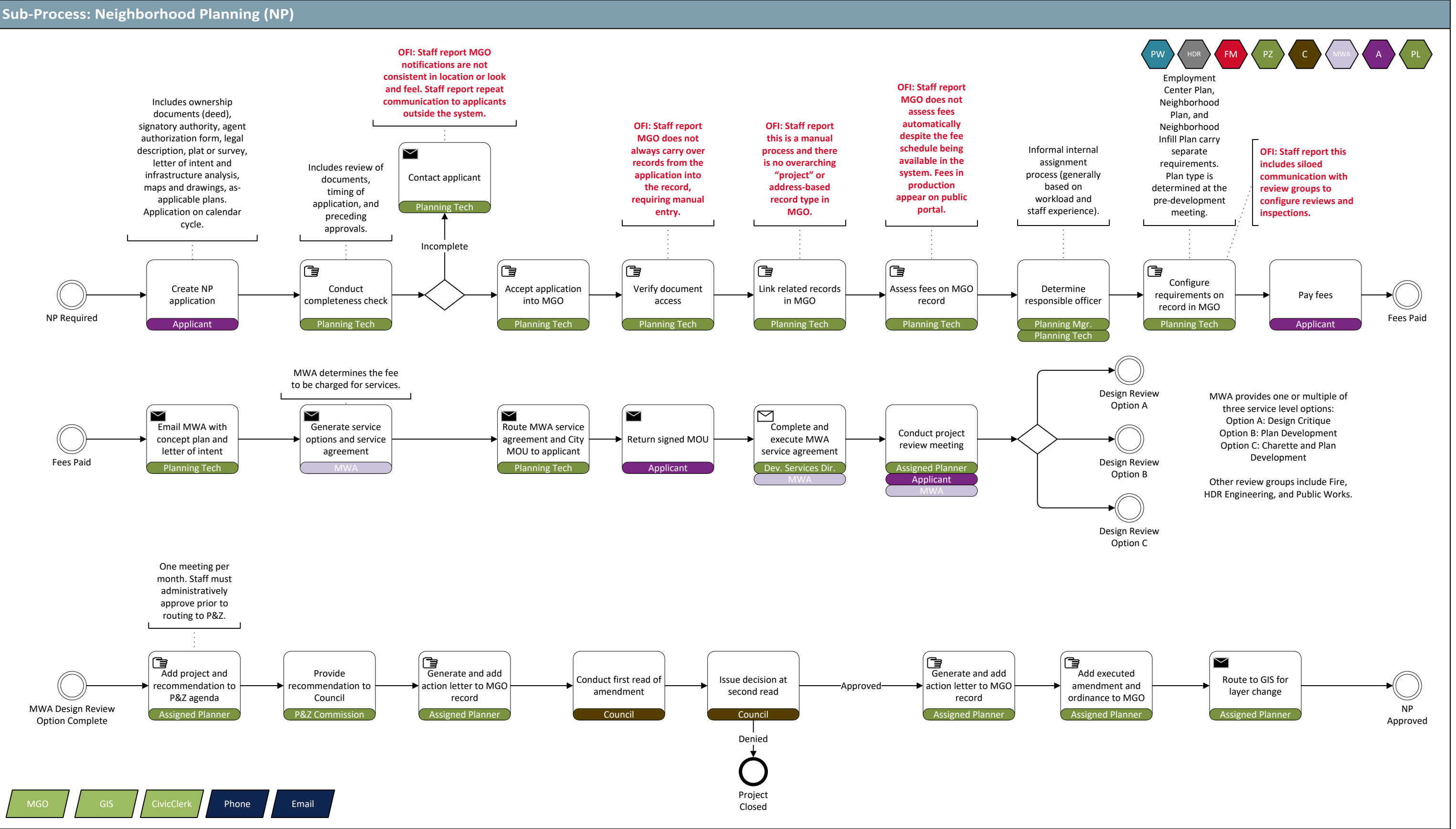


Sub-Process: Pre-Development

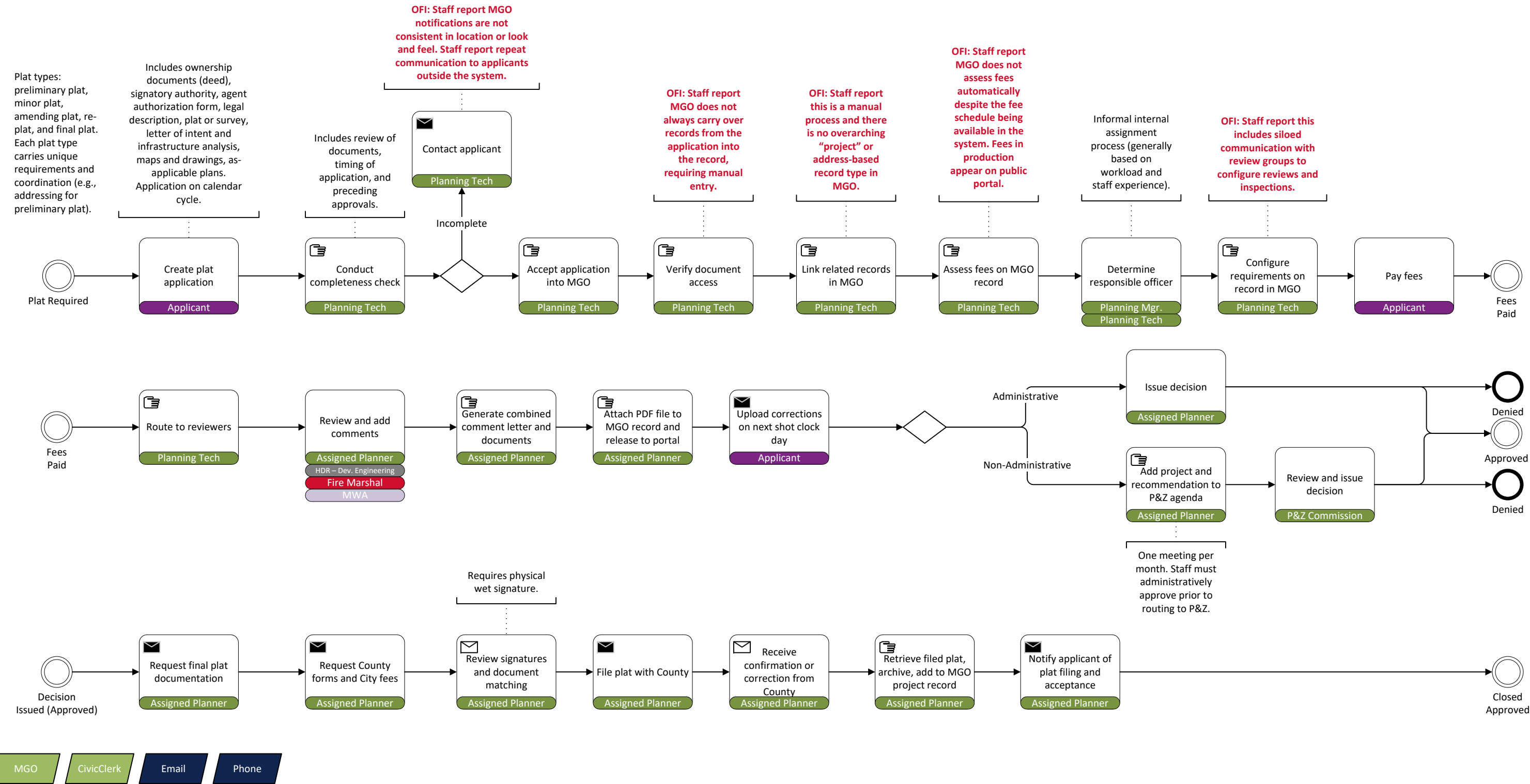


Sub-Process: Comprehensive Plan Amendment (CPA)





Sub-Process: Platting



HDR

ATS

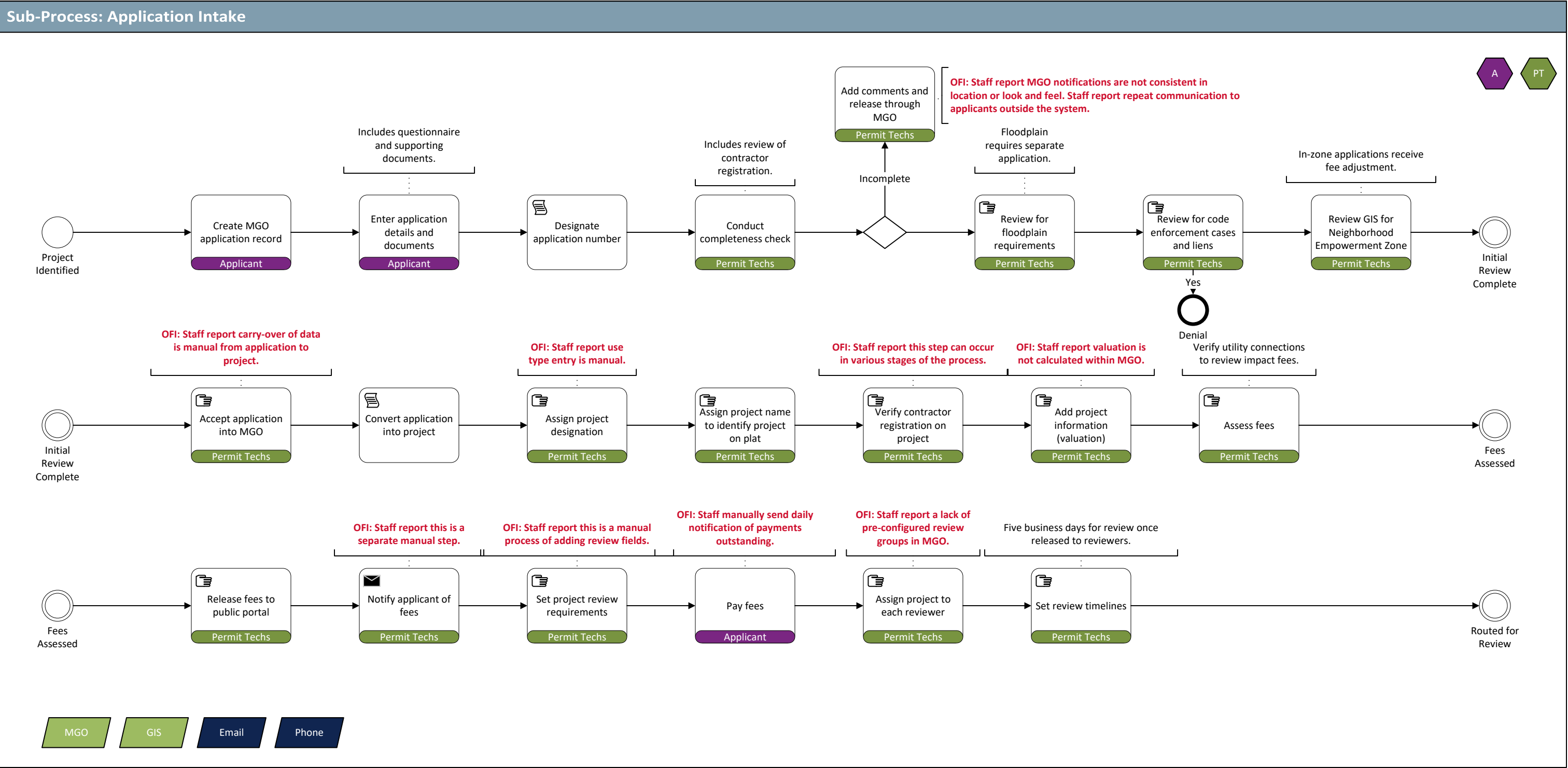
PW

FM

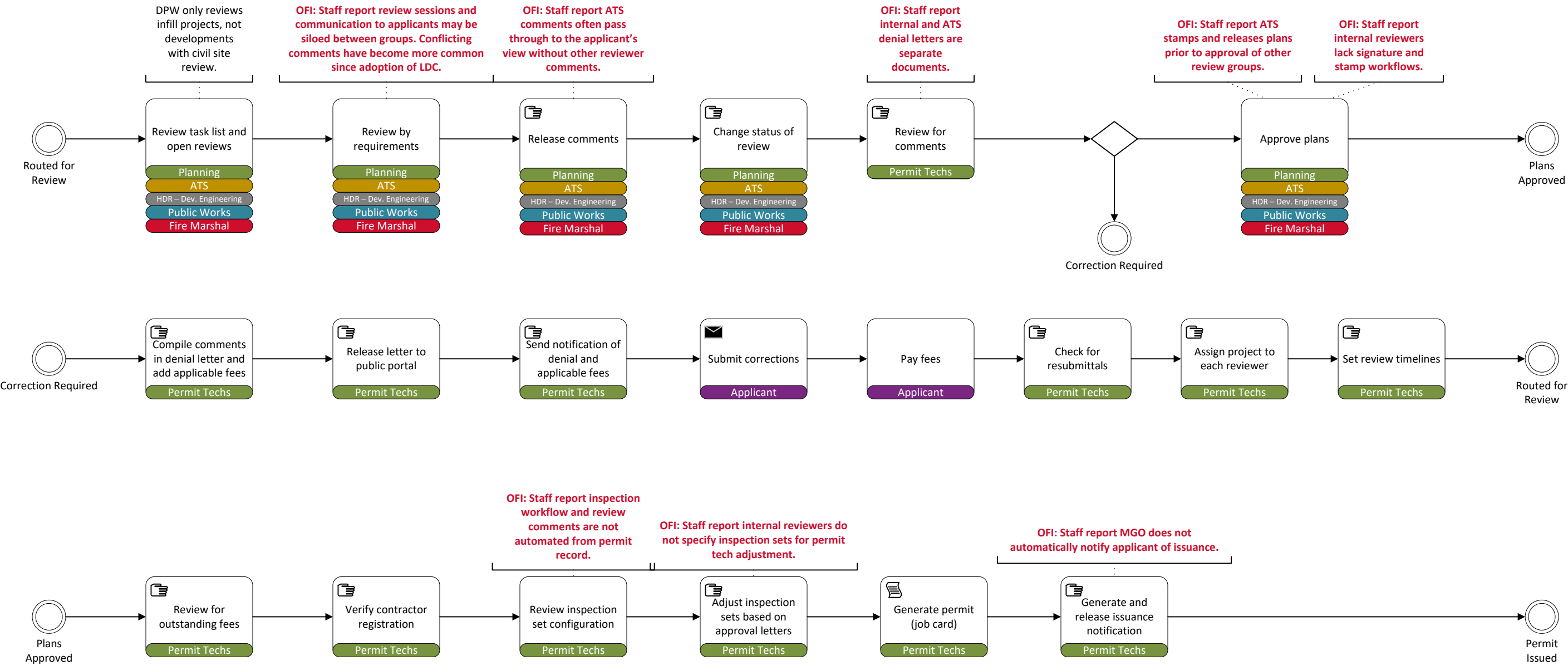
A

PT

PL



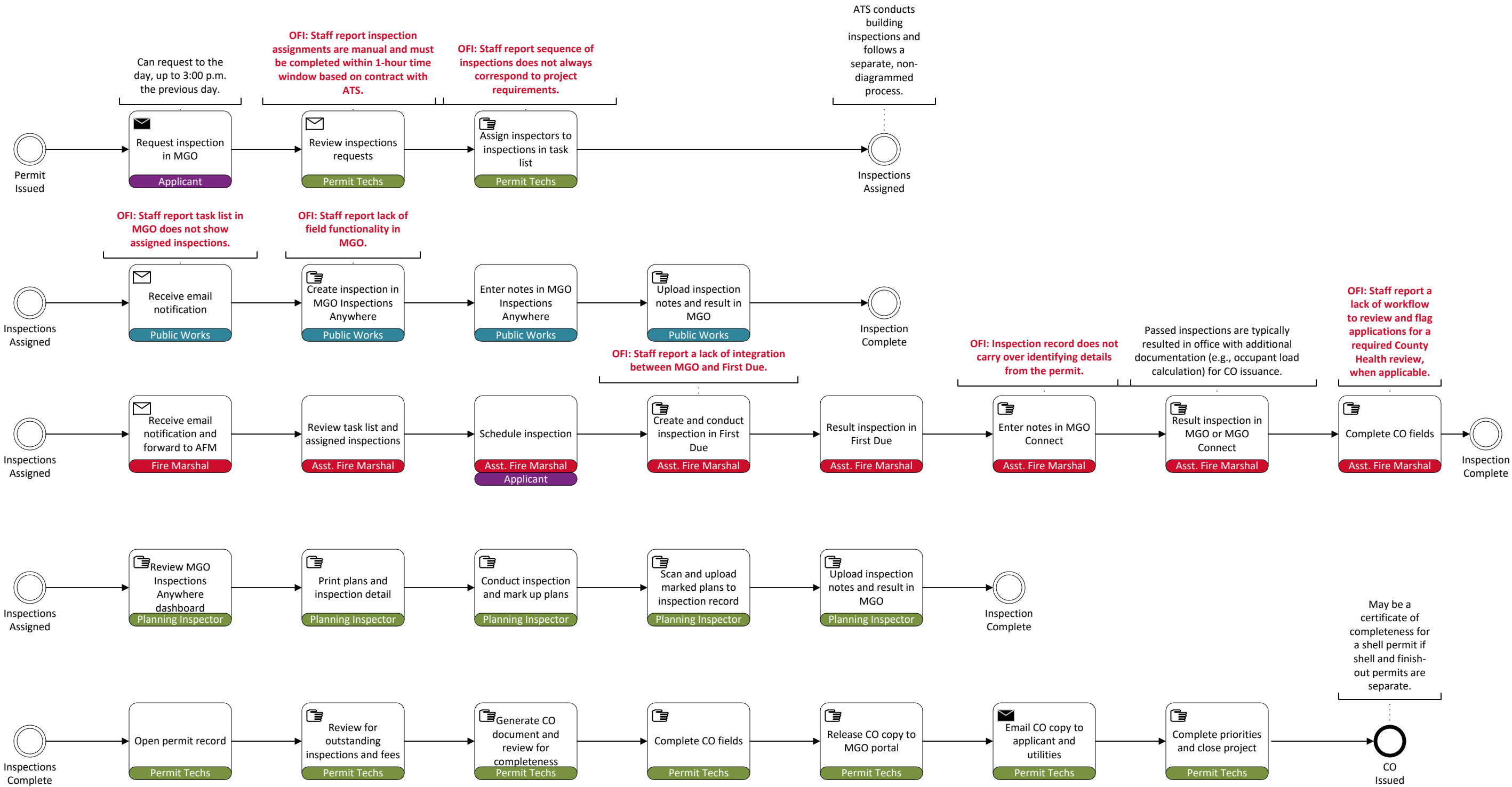
Sub-Process: Plan Review and Issuance



No internal users.



Sub-Process: Inspections

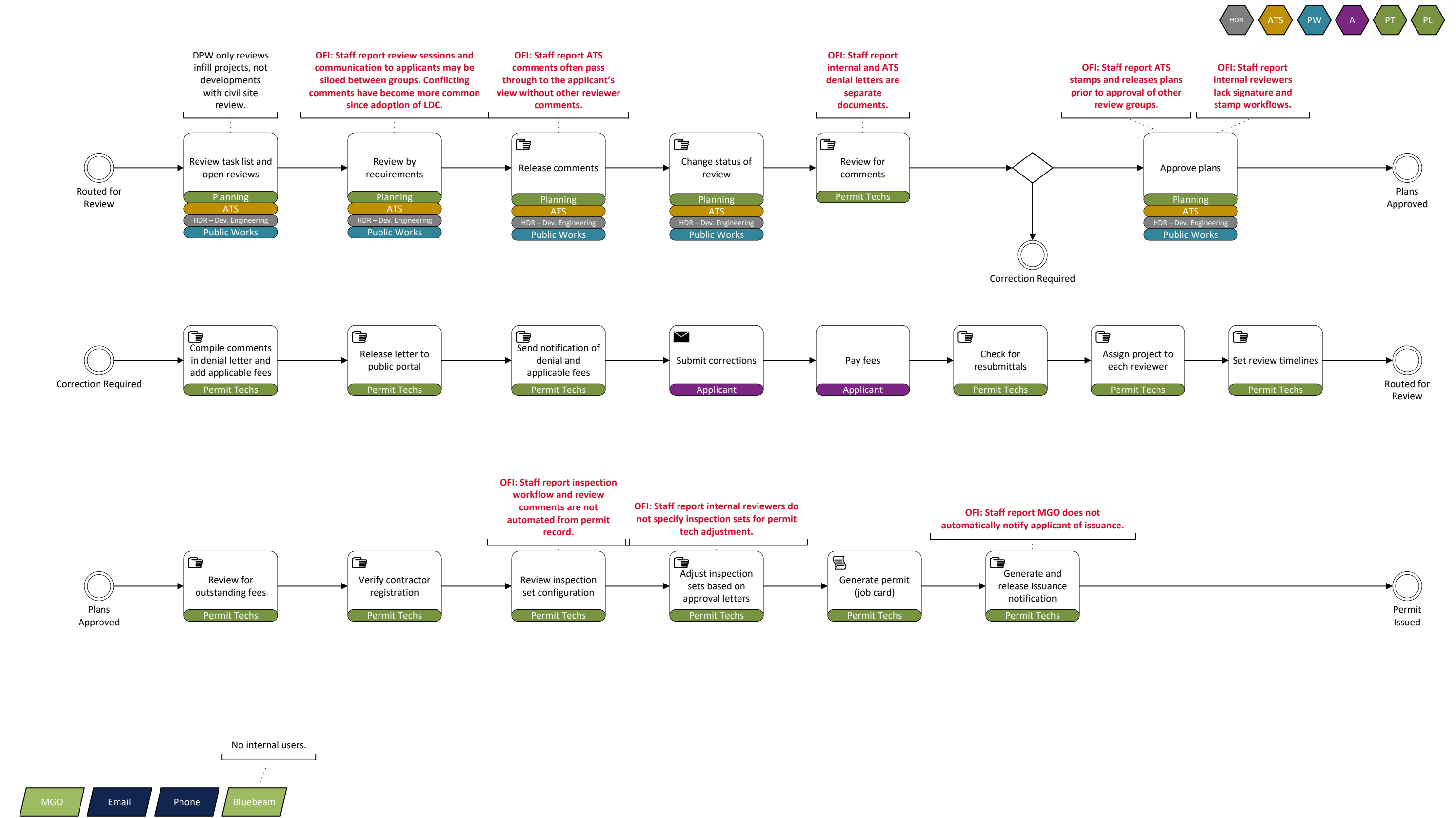




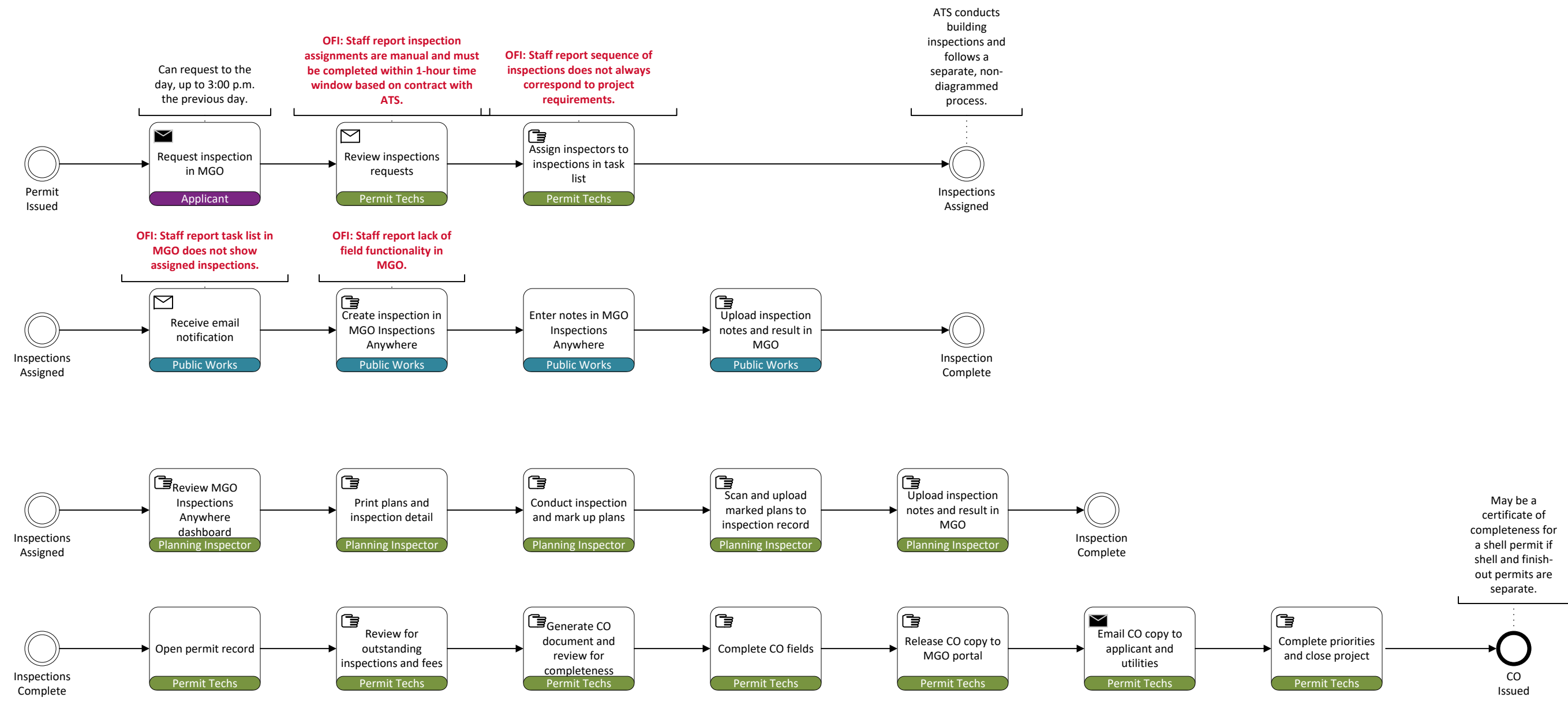
A diagram consisting of two hexagons. The left hexagon is purple and contains the letter 'A'. The right hexagon is green and contains the letters 'PT'.



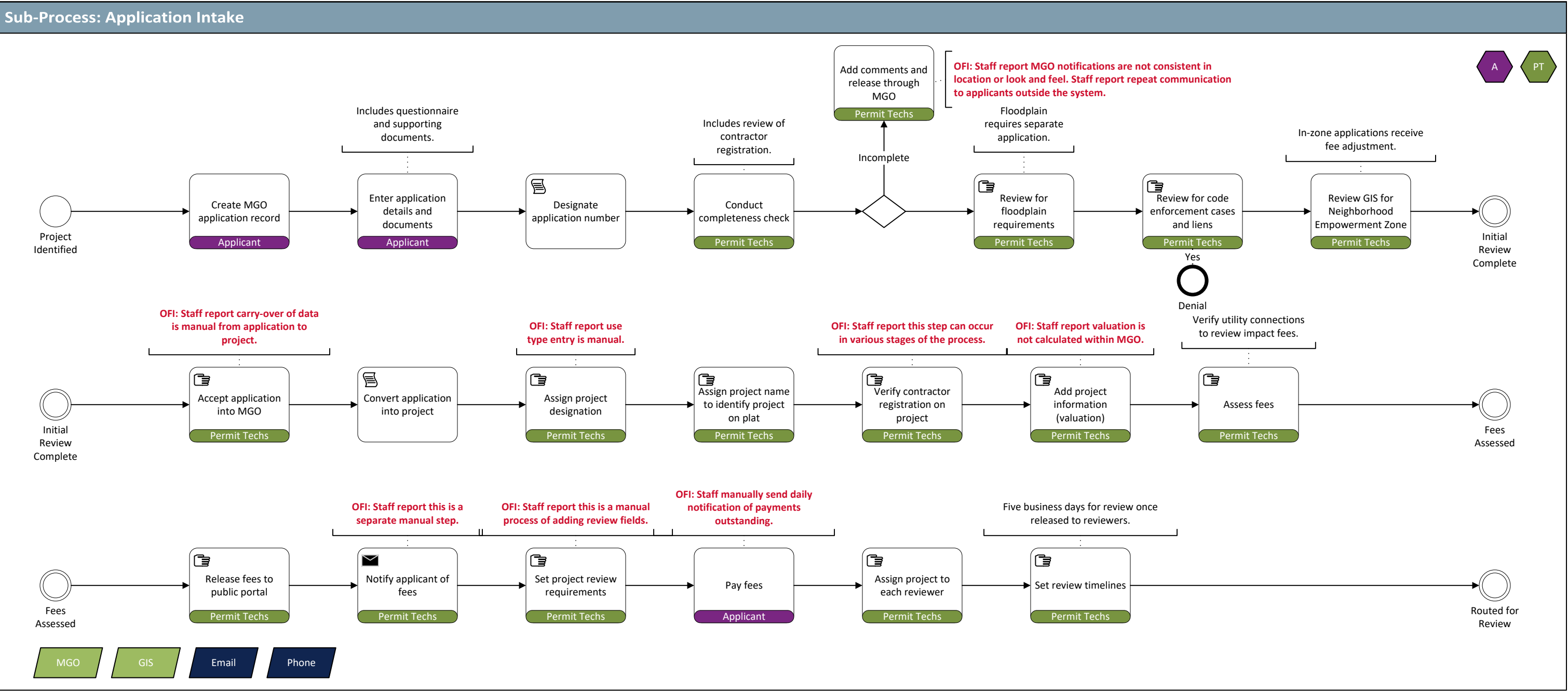
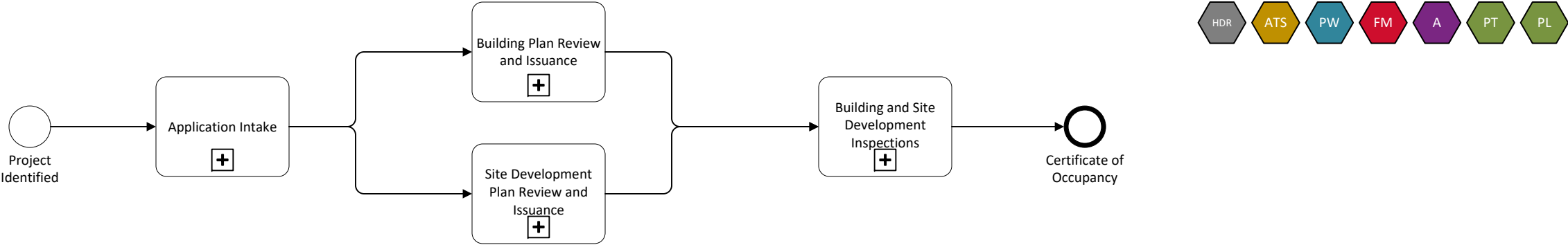
Sub-Process: Plan Review and Issuance



Sub-Process: Inspections



Streamline permit eligibility is discretionary by Director decision. These permits are typically infill developments that have already been platted for intended use. The “streamline” permit process is distinct from two types of “expedited” permit processes. Each process carries its own fee structures within the fee schedule.



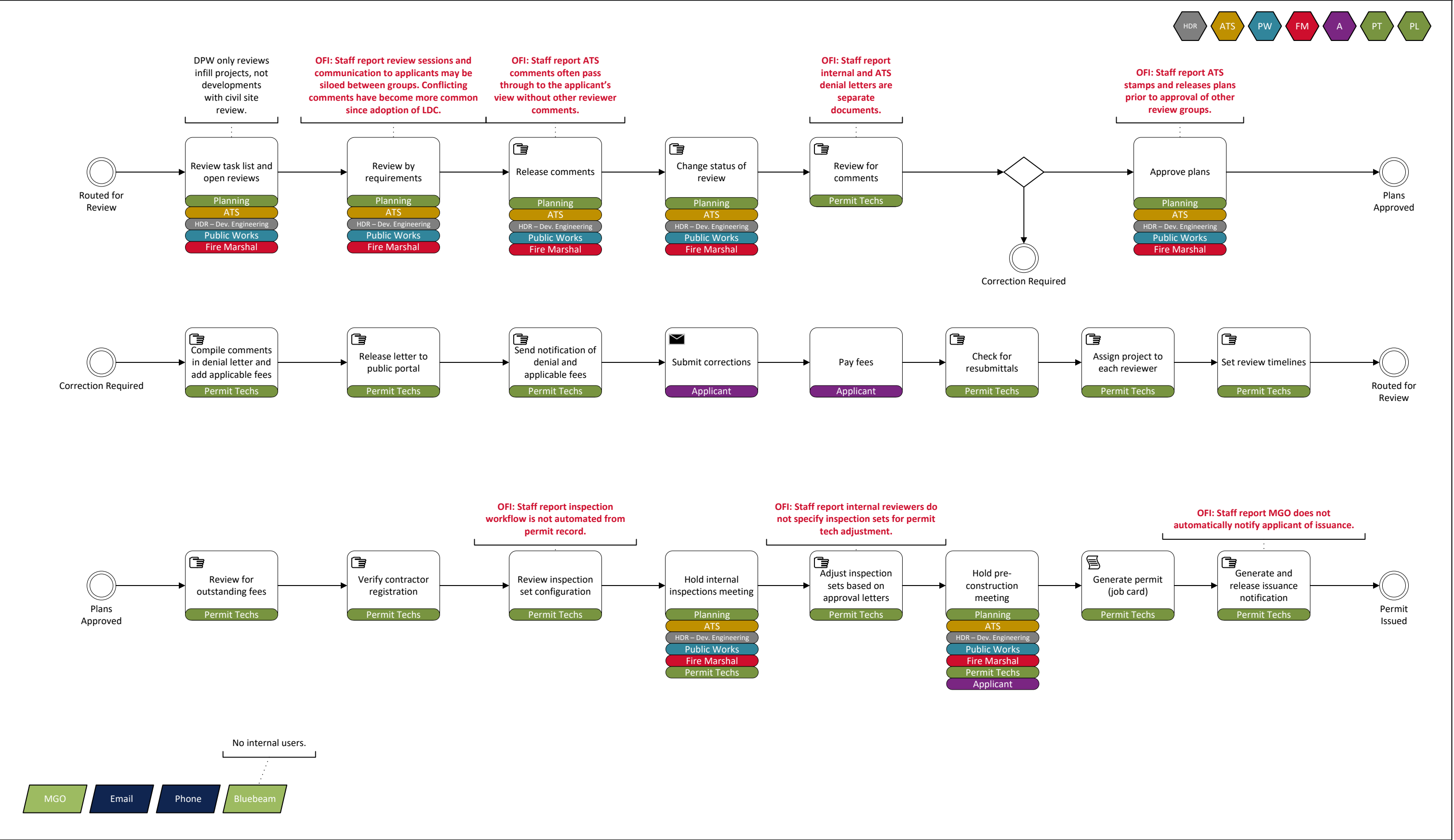
Sub-Process: Building Plan Review and Issuance



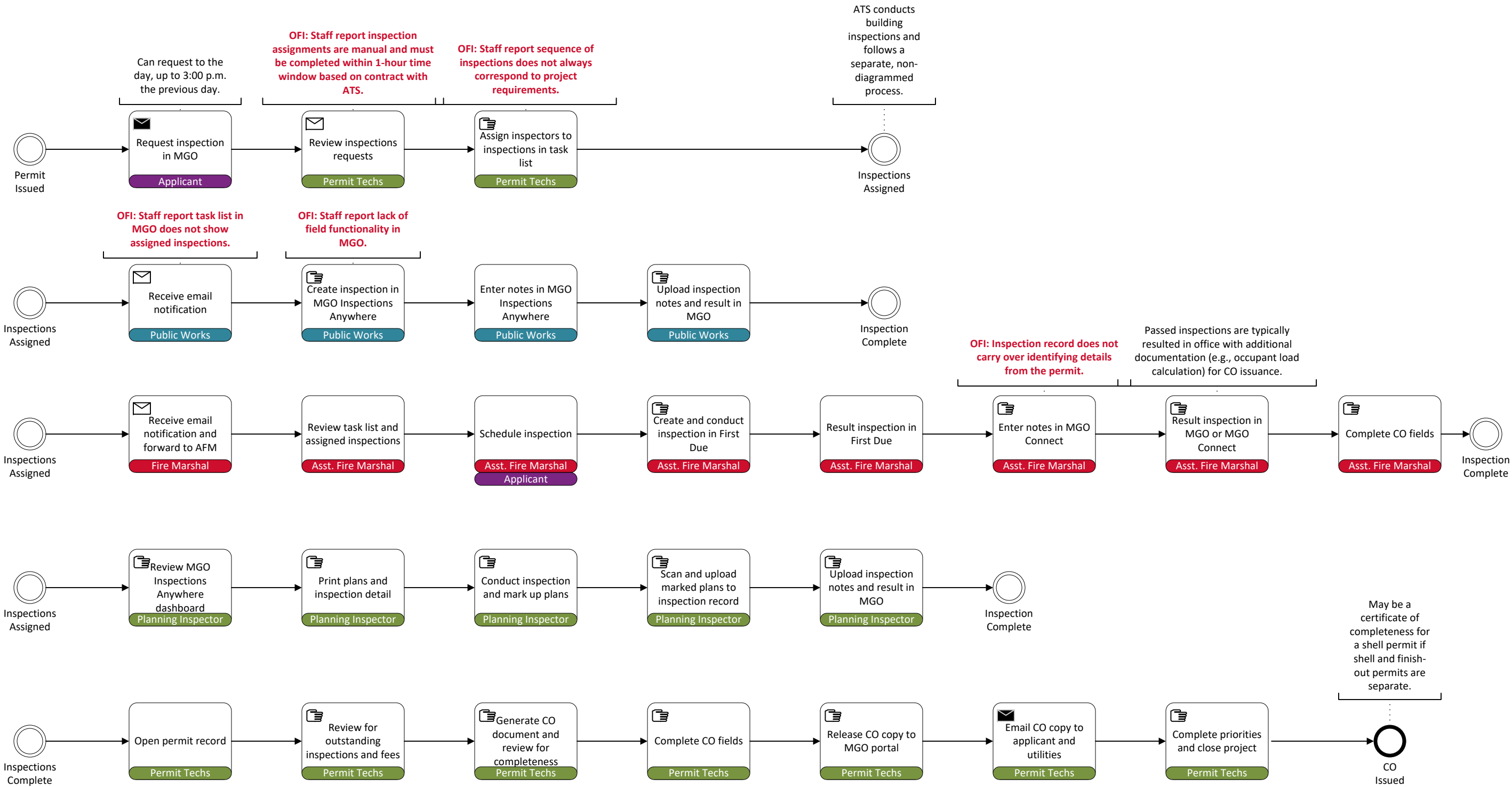
No internal users.



Sub-Process: Site Development Plan Review and Issuance



Sub-Process: Inspections



City of Taylor Permit Process Audit

Peer Cities Review and Recommendations Report
Final



Submitted By:

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Submitted On:

Draft: June 6, 2025
Final: July 17, 2025

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1.0 Executive Summary

This section provides a high-level summary of key Recommendations and the Implementation Action Plan.

The City of Taylor, Texas (City) engaged Berry, Dunn, McNeil & Parker (BerryDunn) to conduct an audit of its permitting processes. This initiative is a key step in the City's efforts to modernize the development services permitting process and improve customer and applicant satisfaction amid rapid growth and the increasing pace of development that will follow with population growth and major private investments, such as the Samsung computer chip manufacturing plant.

Phase One of the project focused on assessing and evaluating the current state of the City's permitting process, including workflows and procedures, technology platforms, and applicant experience, resulting in the Current Environment Assessment Report. Gaps in staffing roles, staff skills, permit intake and review processes, inadequate guidance and communication with applicants and poor customer service were found, which were amplified by the constraints of the current software, and reliance on manual processes.

Building on the findings in Phase One, Phase Two centered on identifying actionable improvements to streamline the permit process and operations, support internal organizational capacity, and improve the applicant experience and outcomes for the residents, , developers, and business owners who need permits for home renovations, renovation of existing buildings, and construction of new buildings.

To inform its recommendations, BerryDunn conducted a comparative analysis of six peer cities, evaluating staffing and roles, development tools, and guidance on process and development software platforms. The six cities included in this analysis were Buda, Cedar Park, Dripping Springs, Georgetown, Leander and San Marcos. Staffing, technology platforms and available permitting guidance and tools were compared. Most peer cities were found to have staffed a Building Official position and a building inspector. A variety of software platforms were found, and with similar platforms to Taylor, newer versions of the software were found to be in use.

The analysis of peer cities and review of best practices informed the recommendations included in this report. The report that follows has incorporated industry best practices, comparable city practices and development guidance tools, and extensive stakeholder feedback. This analysis identified several key strategies that have proven effective in other municipalities and can be tailored to the City's unique context.

Key Peer City findings included:

- Staffing: including the roles of building official, inspector and coordination of development applications.

- Streamlined Application Procedures: Peer cities have implemented online permitting systems featuring application tracking and notification, integrated payments, and automation to reduce application review and processing times and improve the efficiency of permitting application review.
- Enhanced Communication: Dedicated customer service support, automated status updates, and comprehensive online guidance are widely used to keep applicants informed throughout the permitting process.
- Efficient Review Processes: Electronic plan reviews, standardized checklists, online videos, guidance on complete application materials, the purpose of the pre-application process, in process applicant issue resolution and coordinated interdepartmental workflows are helping peer cities expedite permit approvals.
- Transparency and Accessibility: Clear, consistent information, including bilingual information about permit requirements, timelines, and fees are made publicly available through intuitive websites and portals.
- Continuous Improvement: Ongoing performance monitoring, regular applicant feedback, and iterative service enhancements are common features of peer city permit systems.

Based on these insights, BerryDunn developed 10 recommendations and implementation steps to help the city improve focus on building a more responsive, efficient, and user-centered permitting system. Key areas of focus include:

- Staffing and Training
 - Increase staffing capacity to meet over-the-counter permits, and provide onsite oversight and guidance for the permitting process and building permit inspections.
 - Develop structured training programs to improve staff competency, skills resulting in improved customer service and operational effectiveness.
- Technology Enhancements
 - Improve processes, in-person and assistive customer service that will have an immediate positive impact on the online permit process.
 - With improved processes in hand, improve the current software platform to include more intuitive components for applicants and less manual processes for staff, and prepare for future implementation of a modern permitting software with user-friendly interfaces and workflow automation.
 - Expand digital tools for development permitting to support end-to-end online applications, tracking, and communications.
- Process Optimization

- Redesign permitting workflows to eliminate redundancies, bottlenecks and manual inefficiencies.
 - Standardize procedures across departments that issue and require permits for greater clarity and consistency.
- Performance Review and Metrics
 - Establish Key Performance Indicators (KPIs) and feedback mechanisms to monitor, track progress and support continuous improvement.
 - Use data analytics to drive strategic decision-making.
- Continued Community Engagement
 - Improve applicant communication channels and create multilingual, accessible resources.
 - Strengthen outreach efforts with the development community, to ensure the process continues to work and equitable access to services is made available.

To support implementation, BerryDunn outlined a phased roadmap that includes:

- Staffing realignments to support redesigned workflows.
- Ongoing training to equip staff with critical skills and tools.
- Technology investments that are coupled with better processes and workflows and which are prioritized for maximum impact.
- Continued support for sustained momentum through project management and technical assistance.
- Defining KPIs to measure progress and success.

This deliverable provides the City with a clear, actionable assessment of its permitting operations, along with specific strategies for improvement. With focused investments in people, processes, and technology, the City will be well-positioned to strengthen service delivery, enhance the applicant experience, and support sustainable community growth.

BerryDunn will continue to collaborate closely with the City to finalize the Recommendations for Improvement Report and Implementation Action Plan. These next deliverables will include prioritized steps to address identified challenges and support the City's commitment to building a more efficient, transparent, and user-centered permitting process.

2.0 Introduction

This section describes the background of the project, the format of the Plan, the work performed in development of the Plan, and common terms and abbreviations used in the Plan.

2.1 Project Background

The City of Taylor, Texas (City) retained Berry, Dunn, McNeil & Parker, LLC (BerryDunn) to assist with a Permit Process Audit. The focus of the project is to evaluate the City's current permitting business practices, assess the use of technology in support of permitting processes, assist in developing recommendations for improvement, and provide an actionable implementation plan for improvement activities and projects. The project phases are described below.

Phase 0: Project Initiation included conducting initial planning with the City's project manager and team to introduce key members, clarify goals, and identify constraints. BerryDunn requested relevant documentation from the City to inform the Project Work Plan and Schedule, which then outlined communication, scope, risks, and resource management. The plan was reviewed and aligned with staff and community engagement goals. BerryDunn provides biweekly status updates throughout the project to keep the City informed of progress, issues, and upcoming activities. Deliverable One, the final Project Work Plan and Schedule, and Deliverable Two, Biweekly Project Status Updates are included in this phase.

Phase 1: Current Environment Assessment activities included BerryDunn conducting internal and external surveys and launching the project's Social Pinpoint web platform for virtual public engagement. BerryDunn also gathered input from the community stakeholders at evening in-person workshops to understand the City's current permit processes and stakeholder experiences with the development process. Additional activities included discovery and listening interviews, focus groups, and business process diagramming to outline and evaluate current processes and identify areas for improvement. BerryDunn provided initial software recommendations and developed detailed As-Is Process Diagrams. The goal of this phase was to identify the current business processes, strengths, challenges, constraints, and opportunities for improvement. Deliverable Three, Fact-Finding meetings, Deliverable Four, As-Is Diagrams, and Deliverable Five, Current Environment Assessment Report, are included in this phase.

Phase 2: Recommendations for Improvement and Implementation Action Plan (current phase) involves BerryDunn providing best practices and trends as a framework for recommendations and conducting peer city research to compare the City's development process and customer service delivery with those of selected communities. BerryDunn will provide a Recommendations for Improvement Report and an Implementation Action Plan, addressing identified challenges and proposing enhancements to efficiency, effectiveness, and customer service. The plan will include key performance indicators (KPIs), staffing recommendations, training, performance review cycles, and technology improvements. After

reviewing and finalizing the report with the City's project team, BerryDunn will present the findings and recommendations to the City Council to foster agreement and promote long-term success. Deliverable Six, the Recommendations for Improvement and Implementation Action Plan, and Deliverable Seven, the Recommendations for Improvement Presentation, are included in this phase.

Phase 3: Process Improvement Implementation Services (future phase in this project) will focus on activities related to implementing the recommended improvements. BerryDunn will collaborate with the City's project management team to select specific tasks, activities and improvements that require additional support. This may include developing various documents and templates, such as checklists, standard operating procedures, guidelines, process workflows, training guides, and performance measures and KPIs. BerryDunn may also facilitate in-person workshops and will work closely with the City's team to tailor the support to the City's needs, committing up to 100 additional hours to this effort. Deliverable Eight, Recommendation Implementation Support, is included in this phase. Figure 1 represents a summary of the project phases, and each phase is described in more detail below.

Figure 1: Project Work Plan Overview



2.2 Report Format

This Report consists of the following sections:

Executive Summary

1. **Introduction.** This section describes the background of the project, the format of the Plan, the work performed in the development of the Plan, and common terms and abbreviations used in the Plan.
2. **Summary of Strengths, Challenges, Constraints, and Opportunities.** This section describes the strengths, challenges, constraints, and opportunities for improvement found during the prior phase, the current environment assessment.
3. **Trends, Best Practices, and Peer City Analysis.** This section outlines trends, best practices, and peer city analyses related to performance metrics, public engagement, customer service, work management, staffing, technology, permitting, and development services processes.
4. **Recommendations and Initiatives.** This section includes recommendations to address the challenges identified in the current environment, improve efficiency and effectiveness in the process, and achieve improved customer service outcomes. Recommendations for improvement also include options to enhance the City's permitting system. Best practices from peer cities are provided to illustrate actual examples of improvements in action.
5. **Next Steps.** The section describes the future activities of the project.

Appendix A: Example Performance Measures and Key Performance Indicators

Appendix B: Peer City Comparison Analysis

Appendix C: Recommended Initiatives Implementation Template

2.3 Common Terms and Acronyms

The following table contains common terms and acronyms used throughout this report as well as associated definitions and explanations.

Table 2.1: Common Terms and Abbreviations

Project Terms and Definitions	
Term	Definition
ACM	Assistant City Manager
ATS	Austin Technical Services, a third-party consulting firm that provides planning and permitting review services to the City of Taylor
BerryDunn	Berry, Dunn, McNeil & Parker, LLC
Business Partners	External stakeholders of the City of Taylor's development community that also may be previous, current, or future customers of the City's Development Services Department
City	City of Taylor, Texas

Project Terms and Definitions	
Term	Definition
CIP	Capital Improvement Program
CM	City Manager
CO	Certificate of Occupancy
EDC	Economic Development Commission
ETJ	Extraterritorial Jurisdiction
GIS	Geographic Information Systems
HDR	HDR, Inc., a third-party consulting firm that provides engineering, planning, and permitting review services to the City of Taylor
IBC	International Building Code
IECC	International Energy Conservation Code
IFC	International Fire Code
IMC	International Mechanical Code
IPC	International Plumbing Code
IEFG	International Existing Building Code
IRC	International Residential Code
NEC	National Electrical Code
Issue	A point or matter in question or in dispute, or a point or matter that is not settled and is under discussion or over which there are opposing views or disagreements
KPI	Key Performance Indicator
LDC	Land Development Code
MGO	MyGovernmentOnline, the City's permitting software platform
MS	Microsoft
MWA	Michael Watkins Architect, LLC
NOV	Notice of Violation
PM	Project Manager
PMT	Project Management Team
PW	Public Works
ROW	Right of Way
SME	Subject Matter Expert
SOP	Standard Operating Procedures

Project Terms and Definitions	
Term	Definition
SUP	Special Use Permit
SWOT	A strategic planning approach using strengths, weaknesses, opportunities, threats

2.4 Work Performed

The following section outlines the work performed by BerryDunn as part of ongoing project activities. This phase of the project focused on gaining a deeper understanding of internal operations and evaluating external benchmarks to support data-driven decision-making and highlight opportunities for improvement. Key activities included conducting a peer city review to compare practices and structures across similar jurisdictions, engaging in targeted discussions with the project management team (PMT) to explore current challenges and resource limitations, and performing a staffing review of peer organizations to identify standard staffing models and gaps. The key assessment activities completed during this period are summarized in Table 2.2 below.

Table 2.2: Key Assessment Activities

Key Assessment Activities	
Activity	Description
Project Work Plan and Schedule	BerryDunn facilitated an initial planning meeting between BerryDunn's team and the City PMT to confirm project goals, objectives, and expectations on January 17, 2025. BerryDunn prepared an initial data request to gain a detailed understanding of the Department, how services are delivered, the permit process functions, and how staff roles related to the permit process.
Document and Data Review	As part of an initial data collection effort, BerryDunn reviewed relevant reports, organization charts, MyGovernmentOnline (MGO) data, existing policies and procedures related to permitting, and other City-provided documentation. BerryDunn also reviewed information available on the City website, and State-level legislation that impacts Department operations.
Ongoing Meetings with the PMT	BerryDunn continues to meet with the County PMT to evaluate progress and discuss key milestones, deliverables, and overall project schedule.
Fact-Finding Meetings with Department Leadership and Staff	In March 2025, BerryDunn conducted a project kickoff meeting with the County PMT and Department staff. BerryDunn conducted 16 on-site and virtual fact-finding meetings with Department staff, 12 focus group meetings with members from other City departments who engage in the permitting process, and 10 topic-specific focus groups.

Key Assessment Activities	
Activity	Description
Focus Group Meetings with External Participants	From March 2025 to April 2025, BerryDunn met with residents, design consultants, and developers in both in-person and virtual meeting formats, with 27 participants.
Department Employee Survey	In February and March 2025, BerryDunn conducted a web survey to collect input from Department staff. This survey was designed to gain their insight into permit processes, tools and technology, and strengths and challenges in the current environment. A total of 28 staff members completed the survey.
External Participants Survey	BerryDunn created a Social Pinpoint platform which included a web survey and comment forum to collect input from external participants in the permitting process, which included the development community. The strengths, challenges, and opportunities within the current permitting process were the focus of the requested feedback. In March and April 2025, BerryDunn met with interested members of the development community, including engineers, architects, planning consultants, and contractors. The participants also included interested members of the community who advocate for housing choices within the City. A total of 74 community members participated in the Social Pinpoint survey.
As-Is Process Diagramming	In April 2025, BerryDunn facilitated as-is process diagramming meetings to document the City's process steps in Microsoft (MS) Visio. During this process, BerryDunn also used data collected from the survey and fact-finding meetings to identify challenges and opportunities for process improvements. A total of four processes were diagrammed. This process is included in the Current Environment Assessment Report, Appendix C.
Secret Shopper Experiment	In April 2025, BerryDunn conducted a Secret Shopper Experiment with the City to anonymously evaluate staff responsiveness across customer service channels. The assessment focused on the effectiveness of staff responses to phone calls and emails and the overall quality of service delivered. This initiative provided valuable insights into departmental performance, customer experience, and how clearly and accurately information is communicated.
Best Practice Analysis	BerryDunn provided industry best practices related to development services, planning and building permit service delivery including performance measurement,
Peer City Comparative Analysis Research	BerryDunn analyzed available peer city development services data. BerryDunn reviewed six peer cities in the Austin/Central Texas region (Buda, Cedar Park, Dripping Springs, Georgetown, Leander, and San Marcos), comparing and analyzing staff roles, development services software and public portal tools, processes, applicant guidance, and approach to the development process.

Key Assessment Activities	
Activity	Description
Recommendations for Improvement	Building upon the information documented in the As-Is Process Diagrams the Current Environment Assessment Report, and the Peer City Comparative Analysis Research, BerryDunn worked in partnership with the City PMT to develop recommendations for improvement. These recommendations address challenges identified in the current environment including improvements to increase efficiency and effectiveness in the permitting process and improve customer service outcomes.

3.0 Summary of Strengths, Challenges, Constraints and Opportunities

This section presents the strengths, challenges, constraints, and opportunities for improvement found during the prior phase, the current environment assessment. These key findings are the basis for the focus on best practices, peer cities analysis and the recommendations.

The Strengths, Primary Challenges, Constraints and Opportunities for Improvement noted in Deliverable 5, the Current Environment Assessment Report, are included below. The three types of common denominators that are present in these challenges or opportunities are: People, Process, Tools, and Technology. These are noted in visual form as icons in Table 3.1 below.

Strengths exist today and should be protected and enhanced. Strengths are the foundational basis to build from as recommendations are developed. The challenges, constraints and opportunities for improvement form the basis of the recommendations which direct new activities and a change in the current work process. These are also outlined in this in Section 4, where the recommendations for improvement are discussed in greater detail.

Table 3.1: Icon Definitions

Icon Definitions	
Icon	Definition
	People
	Process

	Tools and Technology
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3.1 Strengths

BerryDunn collected the City's development process strengths through interviews and listening sessions with the business community, staff and through the online Social Pinpoint site. Eight key strengths of the process are outlined, including staff, third-party consultants that support the process, and the implementation of online application intake as well as an expedited permitting processes. Strengths are areas to build from, and connect improvements, areas of focus and new initiatives, building on a good foundation. The detailed strengths are outlined below.

Table 3.2: Strengths

Strengths		
No.	Type	Strengths
1	 People	The Department has internal partners that provide support for the Department and the development process. Departments, such as Communications, provide community engagement and public relations support to the Department. Departments such as Fire and Public Works provide expertise to help support a holistic review process to ensure safe and quality development in the City.
2	 People	The Department staff are dedicated and have innovative ideas to improve the process. The Department also has new leadership and new staff members which can bring new perspectives and opportunities for improvement. Staff have a continuous improvement mindset and demonstrate an openness and willingness to change. Staff reported ideas to improve policies and procedures to make the process more efficient and clearer for applicants and staff members.
3	 People	There is a team culture in the Department, and staff members support each other and work together to resolve challenges and develop solutions. Staff also collaborate when there are workload constraints and in addressing customer service needs.
4	 People	Third-party consultants provide a high level of expertise and are essential to the delivery of development processes and services. The Department employs staff augmentation with three firms who provide high-level expertise and a breadth of services to the City's development process.
5	 Tools and Technology	The Department has implemented an online permitting system to coordinate the permitting process, enabling an online portal and paperless process and collection of related metrics and reporting. This is a tool that can offer a high level of convenience and customer service to the public.

Strengths		
No.	Type	Strengths
	Technology	
6	 Process	The City has developed expedited and streamline permitting options for customers. Used effectively, these tools can improve efficiency in the review process, provide shorter and reduced timelines, and provide more predictability for customers. These tools also can provide economic development benefits. The City has been working with Samsung on expedited permitting for three years. Replicating the success of expedited and streamlined permitting can help support the start-up and growth of new businesses, encourage investment, and business retention.
7	 Technology and Process	The Department has the potential to grow community partnerships. During the fact-finding and discovery process, the development community, business community, and City organizations supported the process by attending meetings and providing feedback. Partners demonstrated interest and dedication to work in the City and desire to see the community improve.
8	 Technology and Process	The Department has support from the City Management and Council to improve processes and create change within the Department to better meet the needs of staff and the community. City leadership showed a commitment to improve the permitting process and support for a progressive implementation of improvements.
9	 People	The Department is dedicated to vision and goal setting to support City planning and development efforts. The City has strong practices in updating their comprehensive planning and land use ordinances to help ensure that these guiding planning documents are in alignment with the desired vision and direction for the City. The Department has a continuous improvement focus in this area and remains agile as it explores opportunities to refine planning documents and keep them current as the City grows and evolves.

3.2 Challenges

Eight challenges were collected from input from City staff, leadership, business owners, and the community. These challenges included staffing, communication, the online permitting software module, process, and guidance challenges. These challenges are outlined below.

Table 3.3: Challenges

Challenges		
No.	Type	Challenges
1	 People	There appears to be insufficient staffing for the permit process workload for Development Services staff. There are limitations in functions including in-house building code expertise, planning coordination, and permit review management. The role of the Building Official has also been decentralized. The oversight, responsibility and management of the various codes, and activities that require permits or validation prior to completion has been bifurcated between ATS, HDR, permit staff, the director, and the Fire Department. These factors can limit the success in implementation of software process improvements.
2	 People	Additional training and professional development are necessary to improve competency of staff in Development Services. Technical training for Planning staff in urban design can help support LDC implementation. In addition, customer service training and certification for permit technicians will help establish consistency and raise the overall quality of support to customers. These methods can help improve service delivery in the initial stages of planning and intake phases.
3	  People and Technology	There are challenges with consistent and timely responses to customer inquiries. External participants reported that there is a lack of timely responses to phone calls and emails. Participants discussed the difficulty with being able to see staff members in-person and requested more in-person support services from department staff. Staff members also reported challenges of balancing workload with the influx of customer inquiries through in-person, emails, and phone calls. The Secret Shopper Experiment results also reaffirmed these challenges.
4	  People and Process	There are communication challenges in the development review process that adversely impact on the quality of customer service. Customers reported receiving inconsistent directions from staff, a lack of communication, and delayed communication during the permitting process. Staff reported challenges with the current software providing notifications to applicants. This has caused inefficiencies and delays for applicants.
5	 Technology	The City's development software is an early configuration with significant limitations. These limitations include the customer interface and starting page that are not user friendly, and the lack of an easily accessible mapping or GIS function for both internal and external users. Additionally, the system lacks an integrated plan review and mark-up functionality that provides a comment report, which should include both graphic notes and instructive comments for applicants. The system also lacks workload assignments and

Challenges		
No.	Type	Challenges
		viewing features to help ensure workload visibility, balance, and shared responsibility.
6	 Technology and Process	There are communication and coordination challenges in the expedited review process. Staff reported multiple rounds of revision, which can be complex and time-consuming for staff and applicants. There also appears to be a lack of clarity about the type of projects that qualify for expedited review, the roles and responsibilities of staff members and third-party reviewers, and the sequencing of steps in the process. Staff also reported versioning control challenges with documents and plans during the process which can be confusing for staff, third-party reviewers, and applicants.
7	 Technology and Process	There is insufficient guidance being provided to applicants prior to application submittal. A pre-application stage is not being leveraged to educate applicants on the type of permits to apply for and specific permit application requirements. This can result in incomplete applications being submitted, missing application requirements, and, in some cases, incorrect application or request being submitted.
8	 Technology and Process	There are inefficiencies in the development review process and the need to explore automation opportunities. During the fact-finding and as-is diagramming process, there were numerous steps in the process identified that staff are completing manually. The current permitting system is not automated to its fullest potential. Moreover, automatic notifications are either missing or excessive, and there is no clear tracking of deadlines or steps in the permit process. Manual input remains the norm due to the lack of automation and integration with other tools, which results in staff spending excessive time on repetitive tasks and increases the risk of errors.

3.3 Constraints

Four constraints were identified as part of the input and feedback collection and analysis of the process. These ranged from the current process to technology limitations and are described in additional detail below.

Table 3.4: Constraints

Constraints		
No.	Type	Constraints
1	  People and Process	Planning inspections are atypical and add additional time, workload, and complexity to the process. The current requirement in the LDC for Planning staff to conduct inspections creates an imbalance in workload and leads to inefficiencies, rather than promoting an effective and streamlined distribution of inspection duties.
2	  Technology and Process	The lack of predictability and consistency in the planning and development permitting process may decrease the likelihood of interest in development. This is coupled with a shift toward removing requirements to facilitate various desired outcomes that may not meet the intent of the LDC. Bridging the requirements with the process to deliver repeatable consistent outcomes is a favored element by the business community, as it balances the investment of real property with the desired financial benefits both for the private business elements (multi-family and residential, mixed-use commercial) and the goal of meaningful and viable neighborhoods.
3	  Technology and Process	The current system lacks essential functionality, such as the ability to mark up plans, automatically collect comments, assess accurate initial and development impact fees at later stages, and provide a clear, intuitive path of multiple approvals leading to final approval. The inability to mark up plans during initial permit review and in the field during inspections limits effective documentation of issues, hinders the review of critical systems or construction elements, and delays the identification and resolution of life safety of code compliance concerns.
4	  Technology and Process	The current system has limitations in scheduling and lacks integration with other software in use. The Fire Department conducts inspections through a separate system that is not integrated with the main MGO permitting platform, limiting visibility into pending inspections or issues that require correction. This disjointed setup necessitates manual workarounds and reduces the overall efficiency of the inspection and approval process.

3.4 Opportunities

Fourteen opportunities for improvement were collected from input and feedback, analysis of the current technology, processes, and external stakeholder feedback. Opportunities for

improvement note alternations and adjustments to current processes, gaps that can be filled and optimization of existing processes are presented below.

Table 3.5: Opportunities

Opportunities		
No.	Type	Opportunities
1	  People and Process	There is a potential to enhance the land use planning process. Refining the sequence of steps can contribute to clarity and efficiency. Additionally, offering more guidance, design tools, and best practices can support customers in meeting their project goals while helping ensure compliance with City requirements and expectations.
2	  People and Process	Use existing internal partnerships to enhance coordination and improve customer service delivery in the development process. The Department has access to in-house expertise that can help drive positive development outcomes. For example, the Economic Development Committee (EDC) supports projects such as infrastructure improvements, while the Communications Department can strengthen customer support efforts. Departments involved in the review process bring valuable institutional knowledge and expertise that can contribute to a more holistic approach to development. Through strategic planning, these internal partners can provide critical resources to build a more coordinated and forward-thinking development framework for the City.
3	  People and Process	There is an opportunity to provide more clarity and efficiency in the streamlining process. The streamlining process can be an effective tool to provide high-quality customer service. There is an opportunity to reduce redundancies in the process and make it more efficient. There is also an opportunity to improve the process by establishing clear and consistent timeliness and review steps so that it helps staff and applicants navigate through the process.
4	 	Early coordination of utility availability for comprehensive plan Amendment Applications will help support an efficient process. When applicants express interest, further effort and information could be communicated with Public Works and Development Engineering functions to provide awareness of the Utility Capital Improvement Program (CIP), Utility Master Plans, and the projected timeline or options to achieve utility services.

Opportunities		
No.	Type	Opportunities
	People and Process	
5	  People and Process	Review opportunities to incorporate intermediary urban design elements into the comprehensive plan, such as creating small area plans focused on neighborhoods or employment centers. These targeted plans can help attract development that aligns with the intent of the LDC. They also provide clear and visual design goals to the development community. There is an opportunity to leverage third-party design expertise in the process to infuse plans with best practices. Implementing urban design guidance at this intermediate scale may also support the processing of applications with appropriate platting requirements tied to land entitlements, effectively shifting some elements of the current review process to an earlier stage.
6	  People and Process	Reviewing expectations and ground rules during pre-construction meetings provides an opportunity to set the applicant on a path toward successful construction and code inspection. There is an opportunity to provide clear direction from the City departments regarding ground rules and City policies that govern construction, such as use of roadways, worker parking, dust control, noise, and scheduling inspections. This short activity can place the City in the authority position but also encourage positive behavior and good neighborly gestures as the City continues to develop and grow and the volume and pace of construction increases.
7	  People and Process	Use the experiences and feedback from the community to enhance support for small businesses. Throughout this process, the small business community shared valuable insights into their experiences with the development review process. These insights present an opportunity to create targeted support mechanisms that address the unique challenges small businesses face. Existing programs, such as the City's Main Street Program, could also be leveraged to provide coordinated support and strategies.
8	  People and Technology	There is an opportunity to use existing communication channels to improve front line customer service and consultation assistance. Tools such as frequently asked questions (FAQs), public-facing GIS portal, and "how-to" videos on using MGO can help to answer some of applicant's basic questions. Providing a robust FAQs resource that covers a variety of development topics and requirements can provide guidance and support. These improvements are likely to yield positive results. These resources can also reduce delays in responding to emails and phone calls. Additionally, these tools can be adapted to support non-English-speaking customers. For example, pre-drafted email responses in Spanish can provide immediate communication, along with a prescribed timeline for follow-up from a Spanish-speaking staff member.

Opportunities		
No.	Type	Opportunities
9	  Technology and Process	There is an opportunity to improve pre-development tools and resources to provide clear guidance to applicants prior to application submittal. Pre-development tools and resources can help improve the quality of applications that are in alignment with application completeness and plan review requirements. Communication channels such as the Department's webpage can be used to provide updated guidelines, checklists, flowcharts, and other resources to prepare applicants. Providing this information upfront can improve efficiency in the process and provide clarity for applicants.
10	  Technology and Process	There is currently a lack of centralized permit intake and a single point of contact for residents and applicants. Certain permits overseen by Public Works and the Fire Department are not managed centrally at intake or within the current software system, due to configuration limitations. While centralized management may be a long-term goal pending adequate staffing, most municipal Development Services departments already utilize centralized permit intake. This approach allows for streamlined customer service, better monitoring of timelines, and improved coordination with subject matter experts (SMEs) beyond planning, building, and code enforcement. A centralized system would also allow staff such as the Development Services team, Fire Marshal, and Assistant Director of Public Works to coordinate more effectively.
11	  Technology and Process	Maximize economic development potential with clear and effective development support tools. Expedited and streamlined review processes can be powerful tools for delivering high-quality customer service and incentivizing economic growth. Establishing a clear policy with defined parameters for eligible permits and project types can provide clarity for both applicants and reviewers. A well-structured program with consistent procedures can help outline the sequencing of steps, help ensure document version control and clarify roles and responsibilities. This improved structure can enhance coordination among reviewers and lead to greater process efficiency.
12	  Technology and Process	There is an opportunity to optimize the review process through clear and consistent policy and procedural development. Clear procedures and policies can improve customer service, by establishing expectations and making the process more predictable for applicants.

Opportunities		
No.	Type	Opportunities
13	 Technology and Process	Explore opportunities to use automation in the permitting system. Opportunities to automate steps can decrease manual efforts that are currently needed to move applications and reviews through the process. Automation can bring benefits to the process such as time and cost savings for the applicant and time savings for staff that can be allocated to support other department priorities. Automation also builds consistency in the process for staff and applicants while lowering risk of human error.
14	 Technology and Process	Use automation opportunities to optimize performance tracking and reporting. Automation can support the monitoring of permit review times and review cycles, helping to establish clear performance measures and improve coordination among reviewers. Accurate tracking and reporting increase transparency and predictability in the permitting process for applicants. This also enables progress measurement and trend analysis, helping to identify recurring challenges and areas for improvement.

4.0 Trends, Best Practices, and Peer City Analysis

This section presents trends and best practices such as performance measures and KPIs, planning practice public engagement, customer service and work management practices. This section also includes the peer city analysis and review of development services approaches including staffing of key roles, technology and permitting applications, process, and tools. Best practices from peer cities will also be provided to illustrate actual examples of improvements in action.

4.1 Trends and Best Practices

American Planning Association (APA) conducts policy relevant research as part of its Planning Advisory Service (PAS). APA periodically publishes PAS reports, on planning topics, such as local planning agency management. Key areas of management of staff, the work of land planning, public engagement and balancing various community needs and desires, the use of technology, and customer service are all vital to delivering services to and for the community. Several key points are highlighted below from the 2016 PAS report “*Local Planning Agency Management*”¹ that are relevant to this project and the context of recommendations.

Customer service at the permit counter. One of the most important exchanges in the planning and development work of each city is the exchange at the actual or virtual permit counter. The permit counter as a physical space or virtual permit “hub” or “one-stop shop” for a development services department is the point of service where questions are posed, the code and ordinances are explained and interpreted, applications are submitted, and the process begins for applicants and the community. A strong permitting process begins with information and access to answers, and a single point of contact.

Whether a physical counter or virtual hub, the access to “self-help” information and in-person interpretive guidance is key. The permit counter, whether physical or virtual, must be attended to by staff covering both planning and building permit information. Staffing the physical space during all work hours, attending to phone inquiries, and monitoring virtual requests through centralized email or permit portals are an important function of collecting inquiries and effective responses. This includes being able to respond to provide requirements about certain processes, such as platting, or certain permits, such as required documentation that is to be

¹ Feiden, W. (2016). *Local Planning Agency Management*. Planning Advisory Service, Report 582, American Planning Association

attached to permits and required documentation to make requests for pre-development meetings to be productive. Collecting key data about what customers (homeowners, business owners, designers, contractors, or developers) need allows the department to improve services and provide more assistance based on the requests from applicants. Understanding the applicant's needs also provides direction on training in customer service, frequently asked questions, and procedures to facilitate providing consistent information.

Creating routine schedules for staff to attend to the physical counter, retrieve phone calls and virtual inquiries is key, and monitoring response times to return requested answers is part of effective management of development services. Likewise, developing and providing tools such as frequently asked questions that are made available in print and via the department's website is key to quickly refer inquiries is part of making the right information available efficiently. Developing procedures on how to obtain answers to more complex questions facilitates obtaining the right answer and reduces the time to get to the right answer. For instance, the procedure could include outlining the specific topics that staff to refer to for answers provides a way to spread the response "load" to staff who may need to research the question and provide a response or verify the response and provide development opportunities for staff as they deepen their understanding of subject matter through these interactions. Checklists and standard operating procedures are tools that help staff to deliver consistent and replicable responses. These tools are useful in the review of requests for pre-development meetings, planning, and permit applications for completeness.

Community engagement as a responsibility to public trust. Staff, department policies and procedures should support effective community engagement. The "Envision Taylor" comprehensive plan included an extensive public engagement process, and the department must remain able to engage with different groups that require the services that are a part of the planning and development functions.

Staff at all levels of the department must be aware of community expectations and needs, balancing different needs in a meaningful way. This requires engagement with the public in a number of different methods and different ways – from the first contact at the planning counter, effective staff reports to the planning commission, and maintaining two-way communication, multiple mediums of engagement such as virtual, formal and informal information sharing. Staff should help ensure that the department engages with a wide reach and on the community's terms, not the planners' terms or in terms of the written code. Effective community engagement means openly registering different views, opening the conversation to balance differing views about a solution, and engaging further discussions about implementing the comprehensive plan to yield an outcome where the conversation that was started during the comprehensive planning process continues toward solutions.

Public engagement through two-way methods that share information and inform the public can be planned through a variety of formats and venues, both in asynchronous virtual methods (such as an engagement webpage with information, comments, surveys, and polls), and in-person methods, communicating on a topic, and receiving information and views. Another component is to not only to create the discussion and the space for input, but the space for

debate and influencing the decisions that have an impact on the community through structured workshops. This will bring a discussion and balancing of differing views but will deliver a solution in the way that the community gains a voice and collaborates with the department on the outcome.

These public engagement processes could take the shape of neighborhood meetings sharing information about the City and receiving input from the local neighborhood, or about a new development project that impacts the area during construction, or topic interest groups that advocate for a specific solution such as housing solutions. Still other methods of community engagement may occur through advocacy groups or in more formal partnership meetings with contractors; developers through “round table” or “forum” meetings; or advisory councils as a way to share information related to development services and collect input about impacts, the process, or potential solutions. In this way the development services department reaches and is in close contact with homeowners and residents, business owners and the economic engines of the City and is essential to create and preserve trust in City government.

Use of Information Technology as a facilitative tool in the process. Technology as it relates to development services is a tool to implement the process, smoothly and systematically implement decisions and activities in a way consistent with the City’s comprehensive plan. Yet technology tools, such as permitting software or review software, can be difficult to implement without an efficient set of processes that technology tools will automate. In other words, technology and software can magnify an inefficient process. Great care must be taken to map out workflows and entire processes to ensure applying a technology or software solution will yield the intended results. Once procedures are documented, they should be shared as a training tool and kept as a point of reference for changes that are implemented so that the technology or software such as a permitting system can be adjusted to reflect the changes.

Geographic Information Systems (GIS) is a key technology tool that cities rely on to show roads, real property data such as parcels, zoning, land entitlement, or communication about development projects. The implementation and integration of GIS into planning and permitting software enables a visual display of key maps, the coordination of staff work, identification of adjacencies, and efficiencies in plan review and building inspections.

Permitting software and permit tracking information is a common and expected practice in modern development services departments, facilitating online and digital submittals, payments, and communication about the application as it is accepted, reviewed, revised, and approved. Permitting software systems facilitate viewing by permit intake, create a platform for staff who actively review and use the software in the management of submittal intake and completeness, and provide review tools for application reviewers. Additional common components of permitting software include assisting in interpreting which permit/s an applicant will require, collaborative review tools, dashboards that provide supervisory monitoring of application status and communication or notification of applicants. Many software solutions also include components that display trends such as application review durations, reviewer workloads, applications with multiple resubmittals which can be actively monitored to trigger management attention to assist applicants resolve issues and keep the development process moving.

Use of metrics and data to guide customer service and productivity. Manual data gathering and software system reports provide data which can be used to generate information to inform performance measures, or metrics toward goals. Metrics should be chosen, and a standard procedure to gather data and prepare reporting so that the monitoring and internal sharing of the data can inform the development services team and inform corrective actions when necessary.

Metrics and data are both a management tool and an information sharing tool to inform staff teams and can be the basis for implementing solutions to improve processes and monitor improvements. Metrics that could be chosen for tracking and monitoring include customer service and responses, the types of data being requested, types of applications being submitted, duration of application reviews, resubmittals and reasons for resubmittals, and customer satisfaction with the guidance provided.

Management principles and a forward-thinking mindset. Strategic direction should guide attention to the key building blocks of an effective development services department. There are a wide variety of changes and a range of views in the community and a reactive stance rather than proactive stance that will place the department at odds with the community. Training staff on how to listen to the customer, provide services in a way that meets the customer where they are, and be aware and “in tune” with the community with proactive stance is key to a prepared, forward-thinking mindset. A forward-thinking mindset includes customer service tools and staff training, active monitoring of the development process and in-process applications, identifying triggers for change in development processes and technology tools and access to online tools and guidance.

4.2 Performance Measures

The City of Taylor’s 2021 Comprehensive Plan “Envision Taylor” provides insight to the City’s development goals including: Fiscal Sustainability and Infrastructure, Community Character, Diverse Housing, Inclusive Growth and Economic Resilience.² The comprehensive plan goals set the long-term focus for development and can be used to develop performance measures or strategic objectives to help ensure the City considers alignment with the comprehensive plan.

For instance, the goal of Diverse Housing includes a policy consideration “H4: Infill missing middle housing and accessory dwelling units should be prioritized over new, large lot single family development”¹. Creating a performance measure that encourages development of acceptable infill housing types by measuring actions toward meeting this goal. The Envision Taylor plan includes a target goal of 54 detached small lot homes and 14 new accessory

² City of Taylor. *Envision Taylor Comprehensive Plan*, As amended March 9, 2023. Accessed May 15, 2025. <https://www.taylor.tx.gov/DocumentCenter/View/14483/Envision-Taylor-Comprehensive-Plan>.

dwelling units (ADUs) per year along with other infill housing types. The City can develop a KPI for 54 detached small lot homes and 14 ADUs per year and initiate a series of actions that facilitate or enhance the likelihood for success of these housing types being approved in the planning process and the building permit process, with the development of performance measures to monitor progress and actions toward the goal.

Attention and consideration should be given to tracking internal development services metrics and external initiatives metrics to reflect the full complement of department activities and performance. The discussion below covers the topic areas of performance measurement and then elaborates on more specific ways to track performance measures. Development Services' metrics could include performance measures focused on successful intake and approval of a development applications for planning and land entitlement approval, tracking the resubmittal process and successful applications. The performance measures also apply to building permit approval, tracking resubmittals, and overall time frame to successful approval. Internal metrics that are staff development focused, such as employee professional development and technical training for staff, which in turn will improve the City's efficiency and improve performance in the development process also have value in consideration. External-facing performance measures such as applicant's satisfaction with the development process, applicant access to development tools and guidance, public engagement with the development community, in-person development assistance services or communication on development matters via developer round tables can be measured for improved performance.

To discuss and review performance measures, BerryDunn refers to the five types of performance measures identified by the International City/County Managers Association (ICMA) publication *Getting Started: Performance Management for Local Government*.³ In this publication, ICMA identifies five primary types of performance measures which are the most meaningful. BerryDunn has added examples to illustrate each type of measure.

- **Input:** Resources being put toward performance. This could include a budget or staff allocated to a goal. Inspectors assigned to a division is an example of an input measure.
- **Output:** Often quantities measuring the count of services provided or tasks completed. Number of permits issued is an example of an output measure.
- **Efficiency:** Comparison of input measures to output measures. This may include measuring service counts or completed tasks per resource. Inspections performed per inspector or plan reviews per planner, engineer, or plans examiner or days to complete a certain total application review is an example of an efficiency measure.

³ International City/County Managers Association. January 2019. *Getting Started: Performance Management for Local Government*. Washington D.C.: International City/County Managers Association.

- **Outcome:** Measurement of how well a service is provided. This often includes timeliness and customer satisfaction survey results. Ninety percent of reviews completed within five business days is an example of an outcome measure.
- **Descriptive:** Measures that might help add context to operations and for comparing measures across organizations. Hours of counter operation time, number of application consultations that resulted in a complete application is an example of a descriptive measure.

It is important to consider how several performance measures may be interrelated, and in aggregate, can provide emphasis and concentration on the larger outcomes the Department and City are focused on achieving. BerryDunn has provided example performance measures and KPIs and to include as Development Services consider implementing and monitoring progress toward (Appendix B).

Focus on Effectiveness First. Performance measures that focus on “Effectiveness” must be established as a primary goal, with a focus on the results and outcomes that define success. Effectiveness is directly related to achieving outcomes, or more concretely, meeting objectives. By establishing priorities, with a focus on which services are key to providing the right results or outcomes, an emphasis on “doing the right thing and doing it well” can be maintained.

Effectiveness of services and service goals are identified by determining whether the need was met, if customers were satisfied, or any gaps in the services or delivery were identified. Service delivery can be measured in terms of an outcome. Customer surveys and internal audits that note difficulties or success with the permitting process are a good source of information about the effectiveness of services; keeping a focus on the voice of the customer in development service delivery is key, as success for applicants and customers means success for the City both in alignment with the comprehensive plan, but also in constructing new development with added value that supports both fiscal and infrastructure resilience.

Lastly, consider that effort does not equal effectiveness. Keep the focus on tracking the metrics that result in an outcome, or that indicate effort toward each goal to align the input with the outcome and demonstrate that the metrics have a yield toward a performance indicator.⁴ Once core Department services are considered, the level of those services should be established, such as the quantity and quality of the services. For example, effectiveness performance measures should identify the quantity, or the level of service, such as a goal for the number of permits issued annually, the number of land use entitlements issued within a certain timeline parameter, the number of customer interactions with positive outcomes or the number of

⁴ American Public Works Association. October 2008. *Public Works Administration*. Kansas City. American Public Works Association.

consultative guidance that staff was able to provide to applicants or citizens monthly and annually. Another effectiveness performance measure might include the number of customers assisted that align to customer and service delivery focus, providing consultative guidance or guidance related to unique needs as expressed by the customer such as improved timelines on sign permits, or home renovations. Said plainly, identify the development related services and quantity or level of those services that the applicants and customers need and are looking for, and measure how well the department does with providing those services.

Effectiveness, Efficiency, and a Customer Focused Culture. Efficiency performance measures build on effective activities and actions and should illuminate the efforts being expended to provide those services are time well spent. In practice, the Department should include customer focused engagement measures that document this focus through feedback, measurement, and identify what customers want, need, and how they prefer to obtain those services. The Department should keep in mind the effectiveness of the service to customers and identify how customer satisfaction with services (quantity and quality) will be measured. Following the determination of effective services and review of current services and metrics being tracked, refine the services to those that are inherently effective and can be further examined for efficiency.

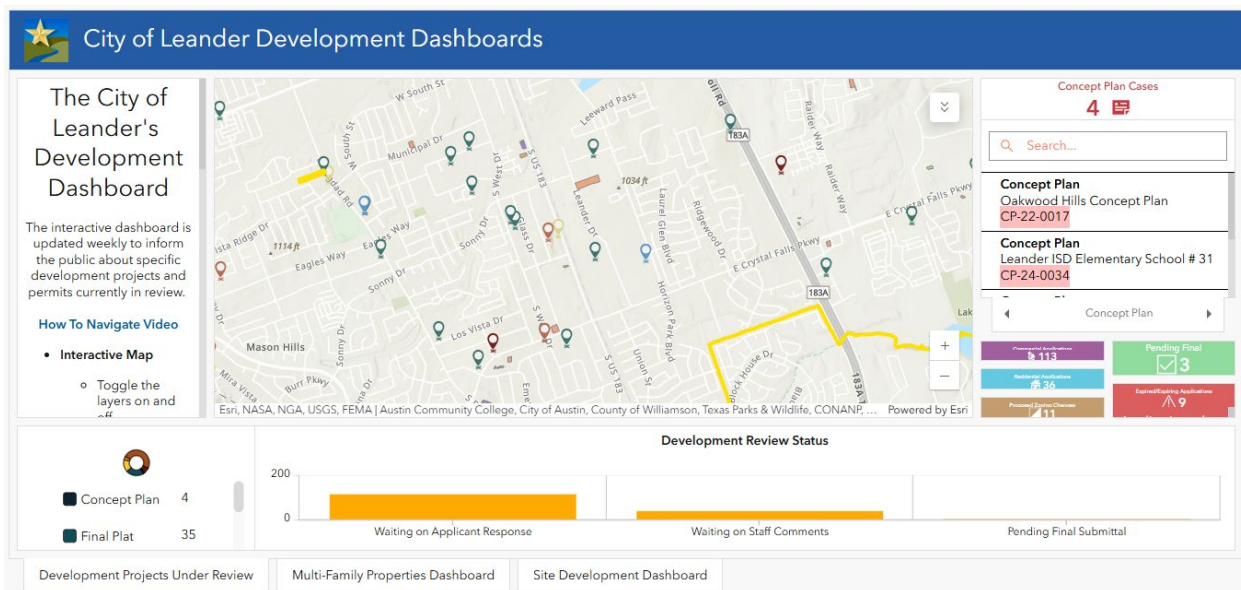
Efficiency is the measure of inputs and outputs, such as cost effectiveness, or how all waste or nonproductive and time-consuming activities can be removed from service delivery. A detailed and thorough review of priorities, goals, and performance measures can be performed as a starting activity. Each priority should be supported by carefully chosen performance measures. If priorities are listed, but no goals or actions to carry out the priorities are provided, the actions might not be undertaken, and data will not be available to indicate if progress is being made toward each priority. The business maxim that speaks to this effort is: “what gets measured gets done.”

Some examples of efficiency measures include:

- Planning applications that are approved and progress to a building permit application.
- Major plan review conflicts identified and resolved internally by staff or resolved by consultative review with the applicant.
- Total projects, by type with consultations (to a successful milestone) per staff.
- Interactions such as consultations, interpretive guidance and explanations on the comprehensive plan, or Land Development Code, which can serve to inform staff on areas of the code that require further explanation, public informational tools, review, and adjustment of the code.

The City of Leander shares “effective and efficient” performance metrics such as the number of permits issued and development project status via a Development Dashboard.⁵ To help ensure that users can find data and use this dashboard, a video instruction tool has been developed.⁶ The dashboard shares both current development data and completed application types. This is a tool that is easy to replicate for the public tracking KPIs, while tracking internal performance metrics that support the KPIs and development outcome goals. This tool also incorporates GIS, depicting development projects at various stages on a map.

Figure 4.1: City of Leander Development Dashboard



The City of Round Rock provides performance measure data related to customer service, building and subdivision inspections, site development/ subdivision reviews prior to permit issuance, and site development/subdivision review deadlines.⁷ Customer satisfaction is captured from customer service surveys, and the performance goal is a 90% satisfaction rating, and is a collective data set from 2010 to 2023. Another performance measure the city tracks is the number of site or subdivision reviews occur before a permit is issued. The city notes that the goal is to issue 80% of permits within two or fewer review cycles, providing clear comments and

⁵ City of Leander. Development Dashboards. Accessed May 12, 2025.
<https://leander.maps.arcgis.com/apps/dashboards/44d9c458e60e412080f4213e7d7da40c>

⁶ City of Leander. Development Dashboard Instructional Video. Accessed May 12, 2025.
<https://vimeo.com/800683081>

⁷ City of Round Rock. *Planning and Development Services Reports: Performance Measures*. Accessed May 28, 2025.
<https://www.roundrocktexas.gov/city-departments/planning-and-development-services/reports/performance-measures/>

guidance to applicants. The target and current metric measurement is noted, and notes if the city staff have full control or if the metric is involving staff and the applicant, noted in Figure 4.2.

Figure 4.2: City of Round Rock's Performance Measurement for Site/Subdivision Reviews prior to permit issuance

^ SDP, SSP, SIP: number of site/subdivision reviews before permit issuance

Target: city staff strives to issue 80% of permits within two or fewer review cycles (and one abbreviated review, or ASAP) by providing clear comments and guidance to applicants. Since the submittal/review process involves the city and the applicant, city staff do not have full control of this performance metric.

Reporting period	# of permits issued after			% on Target	Total permits (site & subdivision)
	1 review	2 reviews	3+ reviews		
Q1 2025	1	4	3	63%	8
Q4 2024	3	5	1	89%	9
Q3 2024	1	3	7	36%	11
Q2 2024	1	4	0	100%	5
Q1 2024	0	11	3	79%	14
2024	5	23	11	72%	39
2023	10	25	14	71%	49
2022	17	29	36	56%	82
2021	24	26	23	68%	73
2020	7	34	31	57%	72

4.3 Peer City Analysis

Six cities in the Central Texas region were selected as peer cities for additional study: Buda, Cedar Park, Dripping Springs, Georgetown, Leander, and San Marcos. These cities although different in population size and land area were chosen for similar features such as historic districts within a downtown, similar growth and balance of small-town origins, and a positive reputation in the region for development, managing population growth, having a desirable growth pattern and which offers an assistive direction for Taylor, as the City continues to grow.

Leading edge peer cities such as Cedar Park, Leander, and Georgetown, which are established cities with a larger population than Taylor provide key insights for managing a larger population city's development while preserving community character, serves to inform the recommendations. Comparative analysis of these peer city approaches in areas such as key staff, technology and tools and processes will provide examples of approaches and practices that can assist Taylor in adopting new approaches to processes, adjustment to technology tools and reframe procedures and practices in a way that promotes a balanced, forward-thinking development services department.

Table 4.1 highlights the City of Taylor alongside selected peer cities: Buda, Cedar Park, Dripping Springs, Georgetown, Leander, and San Marcos and their respective population, land area, density, land area and median income. Each of these peer cities have attributes such as well-preserved historic downtown districts, a balanced evolution from small-town roots to dynamic, rapidly growing communities, and a strong regional reputation for effectively managing development and growth. The ability of peer cities to maintain their community character while embracing population expansion and economic opportunity provides valuable insight into methods, processes and procedures that achieve that development goal. These cities can serve as practical benchmarks and potential guides for Taylor, offering tested approaches to planning development and building permits.

Table 4.1: Peer Cities' Demographics⁸

Peer Cities' Demographics				
City	Population Estimates (2024)	Density (pp/ MI ²)	Area (MI ²)	Median Income (2023)
Taylor	17,827⁹	796	22.54	\$71,665
Buda	16,090	1,626	9.29	\$111,179
Cedar Park	78,380	3,015	29.60	\$123,972
Dripping Springs	10,165	528.6	8.80	\$106,103
Georgetown	101,344	1,972	58.15	\$91,857
Leander	87,511	1,578	37.5	\$140,180
San Marcos	74,316	1,898	35.59	\$51,030

The tables below provide a comparison of peer cities related to three key areas: staffing, technology, and procedural frameworks within development services. Table 4.2 presents staffing approaches and reflects the size and structure of departments, including Planning, Building Permits, Inspections, and Code Enforcement, highlighting key roles that interact with the development process. Table 4.3 presents the technology in use by each city and highlights the systems used to support permitting and development, including software and online portals, GIS, and tracking tools. Table 4.4 outlines the procedures and guidance cover the

⁸ United States Census. *QuickFacts Taylor city, Texas*. Accessed April 11, 2025.

<https://www.census.gov/quickfacts/fact/table/sanmarcocitytexas,leandercitytexas,georgetowncitytexas,drippingspringscitytexas,cedarparkcitytexas,budacitytexas/LND110210>

⁹ United States Census. *QuickFacts Taylor city, Texas*. Accessed April 11, 2025.

<https://www.census.gov/quickfacts/fact/table/taylorcitytexas/LND110210>

documentation and processes provided to help applicants navigate zoning and permitting. These categories illustrate each City's capacity, efficiency, and transparency in managing daily operations.

4.3.1 Peer City Staffing Approaches

Taylor's development services staffing reflects a city that is growing but still maintains a compact administrative structure. Total department staffing includes 12 staff members distributed across three divisions: a director and administrative support, planning division: four staff; building permits division: three staff; and code enforcement division: three staff. The peer city staffing is summarized in Table 4.2 below, and further discussion follows.

Table 4.2: Peer Cities' Staffing Comparison

Peer Cities' Staffing Comparison		
City	Staffing	Key Roles Noted
Taylor	- Four divisions: 12 staff - Planning (4), Building Permits (3), Code Enforcement (3), and Administration (2), Development Engineering (contract)	Development Services Director Planning Manager Building Official (contract)
Buda	- Five divisions: 17 staff - Planning (3), Engineering (5), Building Permitting (6), Code Enforcement (1), Administration (3)	- Building Official - Development Coordinator - Building Inspector - GIS Coordinator - Engineering Coordinator - Engineer in Training
Cedar Park	- Five divisions: 22 staff - Administration (4), Planning (5), Building Permits & Inspections (6), Code Compliance (3), Engineering (4)	- Building Official - Plans Examiner - Building Inspector
Dripping Springs	- Two departments: 10 staff - Planning (2), Building (8)	- Building Official - Development Permit Coordinator - Code Enforcement Inspector - Building Inspector
Georgetown	- Three departments: 59 staff - Planning (20), Building Permits and Inspections (23), Code Compliance (6)	- Building Official - Building Plans Examiner - Combination Building Inspector

Peer Cities' Staffing Comparison		
City	Staffing	Key Roles Noted
		Development Account Specialist
Leander	- Three divisions: 30 staff - Planning, Engineering, Permits & Building Inspections	- Building Official - Development Services Technician - Development Services Coordinator - Plan Reviewer
San Marcos	- Four divisions: 37 staff - Planning, Permitting, Inspections and CDBG	- Building Official - Engineering Coordinator - Budling Inspector

In comparison, Cedar Park and Leander as larger cities have more robust staffing numbers, which allow for greater specialization, but also still provide insight into how staffing positions are structured for development services. Cedar Park includes roles such as a Planning Manager, similar to Taylor, and has a staff Chief Building Official, which enables higher capacity to provide services within the department and detailed oversight of development projects review and inspections.

Buda and Dripping Springs, although smaller in population and staff size, still demonstrate a strategic focus on managing growth while preserving community character. Dripping Springs, despite its lean team size, supports both city and extraterritorial jurisdiction development, and includes roles such as building official.

Taylor's staffing model is functional, but when compared to peer cities, it may be beneficial to incorporate additional specialization roles and enhance digital modernization, especially as the City aims to attention to permitting timelines and anticipates rapid growth. Adopting more roles and tools, may help to increase capacity to manage development while maintaining its unique and historic character.

4.3.2 Peer City Technology and Tools

Taylor currently relies on legacy MGO, PDF form, and content management tools. While the City does provide a public portal for applications, the current tool does not function as a true public portal for full workflow management, fees and payments, and communications.

Table 4.3: Peer Cities' Technology and Tools Comparison

Peer Cities' Technology and Tools Comparison		
City	Technology and Tools	Noteworthy Technology Tools
Taylor	MGO	N/A

Peer Cities' Technology and Tools Comparison		
City	Technology and Tools	Noteworthy Technology Tools
	Online accessible checklists (partial)	
Buda	- SmartGov online portal - Developer Handbook - GIS/ Interactive zoning maps - Project fee estimator - Traffic impact tools	Project fees estimate tool¹⁰
Cedar Park	- MGO - Centralized permitting landing page - GIS viewer - Project fee estimator - Permit guide	- Centralized permitting landing page¹¹ - Permit guide¹² - GIS viewer¹³
Dripping Springs	- MGO Connect - Checklists - FAQs - GIS viewer	- MGO Connect with customized public portal¹⁴ - GIS viewer¹⁵
Georgetown	- MGO Connect - Development Manual - GIS viewer - Online forms	- MGO Connect with customized public portal¹⁶ - GIS viewer¹⁷
Leander	- Development Hub (Tyler EnerGov/Civic Access) - GIS viewer - Online inspection scheduling	- Development Hub (Tyler EnerGov/Civic Access)¹⁸ - GIS viewer¹⁹

¹⁰ City of Buda. Development Services. Project Fee Estimate Tool. Accessed May 28, 2025. <https://www.mgoconnect.org/pg>

¹¹ City of Cedar Park. Building Permits and Inspections. Accessed June 2, 2025. [Building Permits & Inspections | Cedar Park, TX](https://www.cedarparktexas.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹² City of Cedar Park. Building Permits and Inspections. Accessed June 2, 2025. <https://www.cedarparktexas.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=>

¹³ City of Cedar Park. Cedar Park Atlas. Accessed June 2, 2025. [Cedar Park Atlas](https://www.cedarparktexas.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹⁴ City of Dripping Springs. Building Permit Information. Accessed June 2, 2025. [MGO Connect](https://www.drippingsprings.com/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹⁵ City of Dripping Springs. Dripping Springs Maps & Plans. Accessed June 2, 2025. [Dripping Springs Maps & Plans | Dripping Springs, TX](https://www.drippingsprings.com/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹⁶ City of Georgetown. Planning Department. Accessed June 2, 2025. [MGO Connect](https://www.georgetowntx.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹⁷ City of Georgetown. Your Georgetown. Accessed June 2, 2025. [2030 Comprehensive Plan](https://www.georgetowntx.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=)

¹⁸ City of Leander. Development Hub. Accessed May 22, 2025. <https://www.leandertx.gov/338/Development-Hub>

¹⁹ City of Leander. GIS. Accessed June 2, 2025. [Geographic Information Systems \(GIS\) | Leander, TX](https://www.leandertx.gov/338/Development-Hub)

Peer Cities' Technology and Tools Comparison		
City	Technology and Tools	Noteworthy Technology Tools
San Marcos	▪ MGO ▪ GIS viewer ▪ Online forms	▪ GIS viewer²⁰

When comparing peer cities and Taylor's technology and digital resources available through Taylor's development services department, there are differences related to accessibility, user experiences and integration capabilities. Many peer cities provide public GIS map viewers with multiple GIS layers available. Several peer cities have also upgraded to MGO Connect, which provides a more user-friendly public portal that can be launched directly from a department web page.

Currently, Taylor provides manuals and forms for assisting applicants, but these manuals and forms include complete or partially complete checklists that may or may not correspond to the application itself in MGO. In contrast, peer cities have configured applications to match checklists provided through manuals and forms.

4.3.3 Peer City Procedures and Guidance

Taylor provides applicant guidance on the development services webpage; however, the applicant guidance, development process workflow, pre-development application meeting information and overall development process guidance was lacking cohesiveness and clarity for applicants. The development manual assembles all application checklists in one document; however, there is no guidance related to different types of applications such as planning, or building permits for residential, small business, commercial projects. Also, the overall development process and key steps for a project from planning and land entitlement through permitting is not available. A building permit process diagram is available on the building permits page, but no diagram is available for the land entitlement or planning process, where many projects originate.

The City includes resources for small businesses through its Main Street program, which are detailed but not targeted to assist the small business owner who requires development of a new building, an existing building or land development prior to construction. This sentiment was also communicated by the public engagement process with small businesses, who noted they required clear, consistent information and awareness of the timeline and progress of their projects for communication with finance partners, contractors, and customers. The City also does not currently include bilingual resources or offer a staff contact for bilingual assistance with

²⁰ City of San Marcos. GIS. Accessed June 2, 2025. [GIS | City of San Marcos, TX](#)

the planning or building permit process. These applicant resource gaps were noted by City staff during initial discussions, and staff began identifying and updating the applicant tools and resources during this project.

The peer cities process resources, applicant tools and available resources such as development manuals with guidelines, references to both comprehensive plans and the code, and direction for applicants that are starting the process at the pre-application or pre-development stage that are made available by peer cities are summarized in Table 4.4 below.

Table 4.4: Peer Cities' Procedures and Guidance Comparison

Peer Cities' Procedures and Guidance Comparison		
City	Technology and Tools	Unique Factors
Taylor	- Taylor Development Workflow - Development Manual of Checklists	N/A
Buda	- Development guide with explanations, process diagrams, and targeted information related to the process, and code references - Statutory timelines - Coordination with regional agencies - Zoning and platting rules	- Development guide²¹ - Development process diagram²² - Small business development overview video²³ and development guide²⁴
Cedar Park	- Detailed checklists - Permit types - FAQs - One-stop permitting - Special event guidelines - Interactive maps	Sub Area Plan for Bell Boulevard²⁵
Dripping Springs	Development manual outlining responsible growth, zoning,	Development Manual²⁶

²¹ City of Buda. Development Services. *Development Guide*. <https://www.budatx.gov/DocumentCenter/View/7718/2020-DEVELOPMENT-GUIDE>

²² City of Buda. *Here's How our Development Process Works*. <https://www.budatx.gov/112/Development-Services>

²³ City of Buda. Development Services. *An overview for small businesses*. Accessed May 22, 2025. <https://youtu.be/OqpJ5io9Of0>

²⁵ City of Cedar Park. *Bell Boulevard Design Book*. Accessed May 15, 2025.

<https://www.cedarparktexas.gov/DocumentCenter/View/1846/Bell-Boulevard-Design-Book-PDF>

²⁶ City of Dripping Springs. *Development Manual*. Accessed May 30, 2025. https://www.cityofdrippingsprings.com/sites/g/files/vyhlf6956/f/pages/dripping_springs_development_manual.pdf

Peer Cities' Procedures and Guidance Comparison		
City	Technology and Tools	Unique Factors
	infrastructure, and community character priorities	
Georgetown	- Comprehensive development manual - Zoning map - Permit matrix - Online submittal guides	- Historic preservation²⁷ - In-application meetings²⁸
Leander	- Basic checklists - Permit types - Zoning maps - Development process overview	Development Customer Survey²⁹
San Marcos	- Unified Development Code - Permit guides - Zoning overlays - Environmental review procedures	- Planning cases viewer³⁰ - Neighborhood Area Planning³¹

Bilingual resources were noted by city council input carried forward from constituents in the community. The City of San Marcos features a website help guide “ask Sally” that offers bilingual assistance. This is not specific to the development services site but directs the requestor to web resources in the same language the request was made. San Marcos also provides a planning cases viewer which shows that map location of the planning case, area planning guidance, with links to the comprehensive plan, downtown plan, and area plans.³² San Marcos also offers clear instructions on how to request application notifications through the City’s Notify Me platform.³³

²⁷ City of Georgetown. Historic Preservation Design Guidelines. Accessed May 22, 2025.

https://www.georgetowntexas.gov/development_services/planning/historic_preservation/design_guidelines.php

²⁸ City of Georgetown. Development Services. In-Application Request. Accessed June 5, 2025.

<https://records.georgetowntexas.gov/Forms/InApp>

²⁹ City of Leander. Development Hub Customer Survey. Accessed May 12, 2025.

<https://survey123.arcgis.com/share/80bae0d8dd464086a76c870a94591c4a>

³⁰ City of San Marcos. Planning Cases. Accessed June 5, 2025, <https://sanmarcostx.gov/1308/Planning-Cases>

³¹ City of San Marcos. SMTX Vision: Area Plans Accessed June 5, 2025. <https://www.visionstmx.com/area-plans>

³³ City of San Marcos. Application Notifications. Accessed June 5, 2025. <https://sanmarcostx.gov/1537/Application-Notifications>

Georgetown offers direct consultative guidance from staff for in-progress applications to resolve questions and this is offered at no additional fee, and numerous guides and resources that range from historic district information to residential and commercial checklists.

Buda's featured development guide, development process diagram²², is depicted below in Figure 4.3. Buda also includes Historic Preservation overlay district information³⁴ and tools like an online project fee estimator³⁵ reflects a proactive approach to development planning, whereby the applicant answers a series of questions and is guided to a table within the MyGovernmentOnline software, which presents an estimated total of plan review and inspection fees.

³⁴ City of Buda. Historic Preservation. Accessed May 22, 2025. <https://www.budatx.gov/240/Historic-Preservation>

³⁵ City of Buda. New Project Fee Estimate Guide. Accessed June 5, 2025. <https://www.mgoconnect.org/pg>

Figure 4.3: City of Buda Development Process



5.0 Recommendations and Initiatives

This section presents recommendations to address the challenges identified in the current environment, improve services and outcomes to deliver permits, improve role clarity, efficiency, and effectiveness in the process, and achieve improved customer service outcomes. Recommendations for improvement will also include options to enhance the City's permitting system.

5.1 Ten Key Recommendations

The strengths, challenges, constraints, and opportunities for improvement identified and found in the current environment serve as the basis for the 10 recommendations, with associated actions and initiatives. These ten recommendations and action items for each recommendation are included in Table 5.1 below.

Table 5.1: Prioritized List of Recommendations and Initiatives

Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
1	Strengthen organizational capacity and role clarity related to Development Services. - Re-centralize and staff the Building Official role in an on-site capacity to ensure clear permit process accountability and consistent code interpretation. - Improve internal comment conflict resolution and on-site daily support for over-the-counter permit requests and to resolve in-process permit application issues. - Consider optimizing existing staff position/s to coordinate incoming applications between planning and building permit divisions and provide support to in-process permit applications. - Consider staffing an on-site inspector role with appropriate expertise to provide timely and consistent inspections and allow Planning staff to focus on core planning functions. - Clarify the roles and responsibilities for communication, coordination and interpretive guidance for internal departments that are a part of the permit process. (development services, fire, public works). - Clarify roles and responsibilities of city staff providing direction to third-party consultants (ATS, HDR, MWA) on various development services initiatives and projects.	  People and Process

Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
2	Enhance staff competency and professional development through structured training and mentoring. - Develop a comprehensive training program that will address the holistic training needs for Department employees and cultivate a customer service-oriented culture. A training program should reinforce technical-skill building, customer service training, mentorship, and coaching to develop and support Department leaders and staff. - Provide structured training targeted at urban design and planning principles for Planning staff to improve knowledge of LDC and interpretation of and application of the code, including standard operating procedures for review of planning and entitlement applications. - Require permit technician certification for all development application intake and completeness review training³⁶ and standard operating procedures and certification³⁷ for permit technician staff. - Pair staff with mentors to further enhance job related technical, supervisory and leadership skills and speed knowledge transfer for improved efficiency (third-party firm professionals).	  People and Process
3	Improve predictability and consistency in the permitting process. - Simplify and standardize the streamlining process by creating workflows and establishing clear review timelines and steps and posting. - Develop a standardized permitting framework that aligns LDC requirements with process workflows to ensure repeatable and consistent outcomes the land entitlement process, and building permitting process related to planning. (neighborhood / sub area plans). - Consider an alternate process sequence for applying urban design to development applications, shifting to conformance with a small area plan, and focus urban design components to the building permit application process.	  People and Process

³⁶ International Code Council. Self-Paced Training: Permit Technicians. Accessed May 12, 2025. <https://shop.iccsafe.org/training/training-by-job-function/permit-technicians.html>

³⁷ International Code Council. Central Texas Building Professional Institute. Certified Permit Technician Training. Accessed May 12, 2025. <http://www.nctptcicc.org/certificationtraining.html>

Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
	- Develop Standard Operating Procedures (SOPs) to outline step-by-step guidance for handling permit-related tasks and ensure consistency and efficiency. SOPs should be aligned with and reinforce process workflows. - Implement an internal process governance model that includes additional interpretive guidance and checkpoints for compliance with LDC intent, reducing ad hoc deviations and promoting transparency. - Engage stakeholders regularly (e.g., developers, neighborhood groups) to align development goals with community and economic objectives (developer roundtable, permit clinics, small business, mixed-use development, commercial/industrial, residential /housing). - Identify certain permits that are suitable for over-the-counter or same-day consideration such as certain signs, permits that can be considered administratively by staff and do not require additional consideration, allow performance-based permits that are designed by qualified design professionals and can be considered consistent with the code.	
4	Improve the development services customer experience. - Improve in-person assistance and standard over-the-counter assistance, in-person kiosk access and in-person support assistance to apply online, permit review options including improved physical and open counter customer service. - Develop a customer service strategy that includes: - Standardized response times for emails and calls. - A rotating in-person support schedule to ensure availability for customer questions at the permit counter. - A centralized customer inquiry tracking system. - An opportunity to provide feedback about the process, performance, or the experience via an online survey. - Create a customer communication protocol to ensure consistent messaging regarding in-person counter, phone call assistance hours, and virtual appointments and provide timely updates throughout the planning and permitting process. - Provide regular customer service training targeted to administrative, planning, and building permit staff to reinforce improved communication and improve the experience of applicants. - Implement permit assistance “office hours” appointments to provide interpretive guidance prior to a pre-development meeting.	   People, Process, and Technology

Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
	Optimize the use of digital communication channels for a proactive approach to customer service. Use the City website to provide customer support by developing frequently asked questions for permitting, how-to videos, easy to understand workflows, and the Department's development manual.	
5	Enhance planning and design guidance. - Update the Pre-development process to include "idea" type pre-application meetings, and clearly defined project pre-development meetings to allow for both general and specific development related questions. - Update and revamp the Department's development manual to include and contain a step-by-step guide that outlines of the procedures and steps needed to obtain permits for development projects. - Refine the land use planning process by improving the sequence of steps and offering more guidance, design tools, and best practices. - Incorporate intermediary urban design elements (e.g., small area plans) into the comprehensive plan to align development with LDC intent and provide visual design goals. - Leverage third-party design expertise to infuse best practices into planning documents and processes.	 Process
6	Leverage partnerships. - Engage present third-party consultants to review roles and responsibilities in existing processes, improvement resources they might provide, and communication practices between them and the City. - Establish ongoing process and communication monitoring meetings with third-party consultants to identify areas for improvement that the consultants can support. - Conduct development roundtables with external stakeholders, with the support of third-party consultants to assist in communicating regulation and procedure.	 Process
7	Optimize existing permitting platform software for development application review. Conduct a vendor inquiry to MGO for information and improvement scoping. Prepare a structured inquiry memo to MGO that includes project background, identified opportunities for improvement, critical requirements, and narrative questions related to a version upgrade, including:	 

Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
	○ MGO's copy of the existing contract with the City. ○ Upgrade costs. ○ Proposed project schedule. ○ Implementation methodology, including estimated City team and vendor team resource hours, training plans, testing plans, workflow configuration approach, data conversion approach, and interface/integration approach. ○ Ongoing support structure and professional services. ▪ Form a project team and designate an in-house MGO application liaison as a first step toward systems and application administration. ▪ Evaluate MGO response to the inquiry memo and develop a five-year roadmap for the MGO upgrade and post-go-live needs assessment. ▪ Upgrade and reconfigure the development software to include: ○ A user-friendly customer interface and dashboard, which allows the user to choose between residential, commercial, and miscellaneous permits. ○ Integrated GIS and mapping tools. ○ Plan review and mark-up tools with graphic and instructive comments. ○ Automated workload assignment and tracking features. ○ Automated notifications and deadline tracking to reduce manual tasks and improve transparency.	Process and Technology
8	Streamline the development application review process. ▪ Define clear eligibility criteria, for standard and expedited development reviews and publish the requirements. ▪ Develop standard development review workflows and timelines, and similar standardized expedited review workflow, including: ○ Defined roles for staff and third-party reviewers. ○ Version control protocols for document management. ▪ Define checklist to reduce revision cycles and improve efficiency.	  People and Process
9	Improve the development construction code inspection process. ▪ Improve the outcomes of construction and life safety and code inspections by standardizing roles for the Development Building inspection and establishing a formal city role for inspections where contracted third-party consultants have a point of contact for	 Process

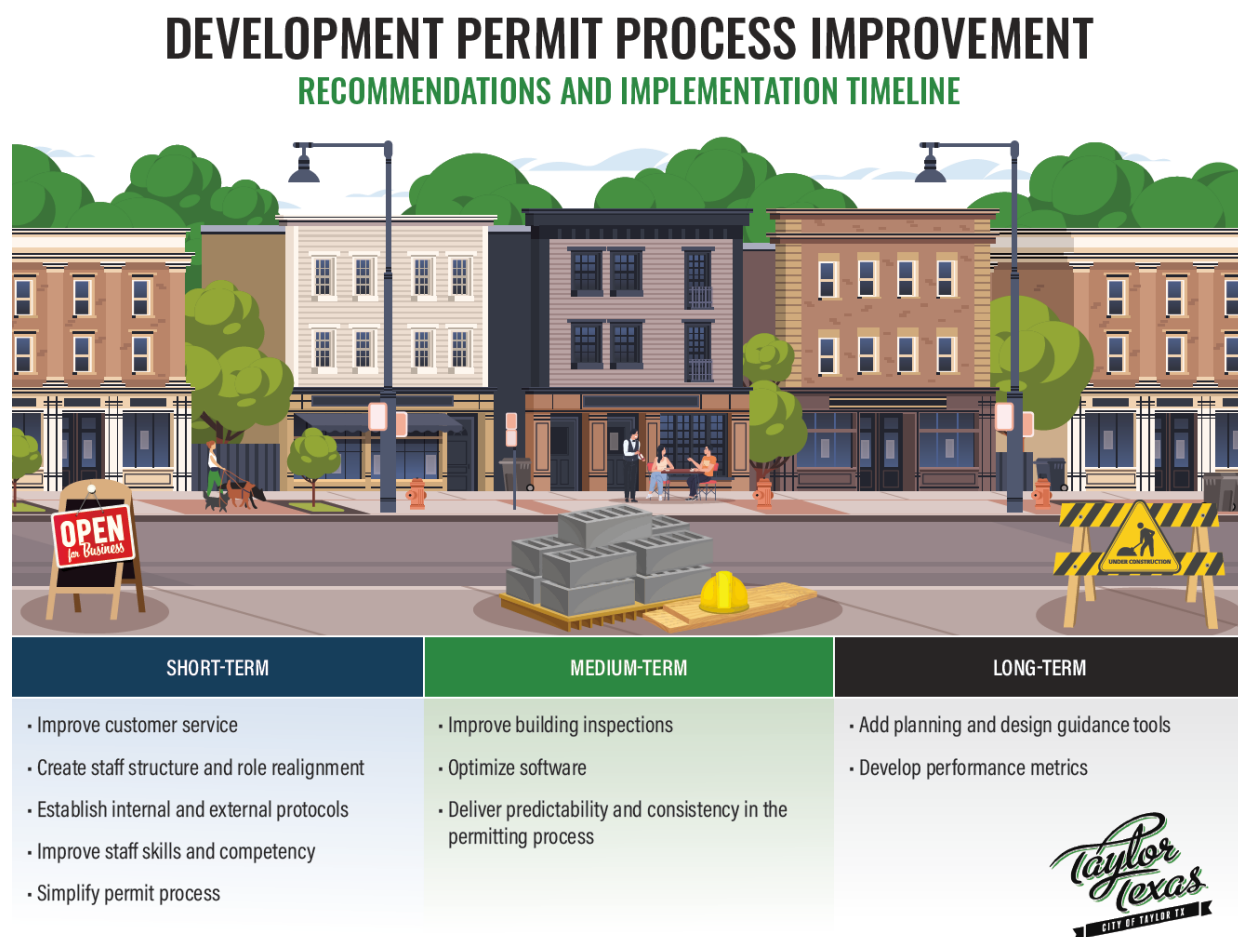
Prioritized List of Recommendations and Initiatives		
No.	Initiative Name	Category
	projects / applications requiring inspections. - Amend the LDC to reallocate the inspection duties from Planning staff to specialized inspection personnel. - Use city led pre-construction meetings to set expectations and communicate City policies on construction practices and neighborhood impacts.	
10	Establish performance metrics and tracking of key development applications. - Establish performance measures for meaningful improvements to the overall development process. - Establish KPI goals for planning application timelines, and residential and commercial building permit timelines. - Establish metrics for pre-application and pre-development meetings, to encourage development, and encourage the applicants. - Monitor actual review timelines against the KPI goals. - Share KPIs and actual development review timelines via a dashboard for transparency with customers.	 Process

5.2 Recommendations and Implementation Timeline.

The 10 recommendations have been grouped into three timeframes based on the anticipated timeline to implement each of the action items associated with the recommendation. The timeframes are as follows: short term, medium term and long term. Generally, the short term timeline recommendations are estimated to be accomplished in one to six months; the medium term recommendations are estimated to be started and significant progress made in six to twelve months; the long term recommendations are those that may require earlier steps or recommended actions to be completed in order to be fully effective, and are estimated to be twelve to eighteen months in duration.

In the next phase, Phase Three, as part of Implementation Services, Berry Dunn will work with staff to finalize the Implementation Action Plan and prioritize activities that will provide high impact improvements. The 10 recommendations are shown in a high-level timeline in Figure 5.1 below.

Figure 5.1: Development Permit Process Recommendations and Implementation Timeline



6.0 Next Steps

This section describes the future activities of the project.

BerryDunn facilitated a web conference work session to review the content of the draft Peer Cities Review and Recommendations with City staff and has incorporated comments provided during the review and updated the report to final. BerryDunn has developed the Recommendations for Improvement Presentation, including updating the presentation based on staff review comments.

Drawing on the information presented in this report and City staff input, BerryDunn developed an Implementation Action Plan as part of Process Improvement Implementation Services. This Implementation Action Plan is included in Appendix A and will be finalized and used in the next phase of work under Deliverable 8.

Table 5.2: Project Deliverables and Timeline

Deliverable	Estimated Delivery or Completion Date
Phase 2: Recommendations for Improvement and Implementation Action Plan	
Deliverable 6: Peer City Analysis and Recommendations for Improvement	Draft: June 6, 2025 Final: July 17, 2025
Deliverable 7: Recommendations for Improvement Presentation	August 14, 2025
Phase 3: Process Improvement Implementation Services	
Deliverable 8: Implementation Support and Implementation Action Plan	August 15, 2025 – December 31, 2025

Appendix A: Permit Process Improvement Implementation Action Plan

See Permit Process Improvement Implementation Action Plan attached.

Appendix B: Example Development Services Performance Measures and KPIs

Table A.1: Example Performance Measures

Performance Measures			
Metric Name	Description	Target Value	Frequency of Measurement
Average Planning Application Processing Time	Average time taken to process planning applications and land entitlements by type	30 - 60 days	Monthly
Average Building Permit Processing Time	Average time taken to process building permits by type (e.g., residential, commercial)	30 days	Monthly
Number of Building Permits Issued per Month	Total number of permits issued each month	100 permits	Monthly
Percentage of Applications Deemed Complete on First Submission	Percentage of applications complete on first submission	90%	Monthly
Average Time of First Review – Planning applications	Average time taken to conduct the first review of planning applications	10 days	Monthly
Average Time to First Review – Building Permit applications	Average time taken to conduct the first review of building permit applications	10 days	Monthly
Number of Resubmittals per Application	Average number of resubmittals required per application	One resubmittal	Monthly
Customer Satisfaction Score (CSAT)	Satisfaction score from applicants' surveys (online, phone)	85%	Quarterly

Performance Measures			
Metric Name	Description	Target Value	Frequency of Measurement
Percentage of Applications Reviewed Within Target Time frame	Percentage of applications reviewed within the target time frame	95%	Monthly
Staff Utilization Rate	Hours spent on application reviews vs. total available hours	80%	Monthly
Number of Public Inquiries Logged and Tracked	Number of public inquiries logged, tracked within 48 hours	100 % of inquiries	Weekly
Number of Public Inquiry Return Calls Within 24 Hours	Number of public inquiries where messages were left or inquiries made, with a return communication within 24 hours	100 % of inquiries	Biweekly
Number of Public Inquiries Resolved Within 48 Hours	Number of public inquiries resolved within 48 hours	95 % of inquiries	Monthly
Compliance Rate with Zoning and Land Use Regulations	Percentage of applications compliant with zoning and land use regulations	95%	Monthly
Number of Appeals or Legal Challenges to Planning Decisions	Number of appeals or legal challenges to planning decisions	Five appeals	Quarterly
Digital Submission Rate	Percentage of applications submitted digitally vs. paper-based	75%	Monthly
Average Time to Schedule and Conduct Inspections	Average time taken to schedule and conduct inspections	7 days	Monthly

Performance Measures			
Metric Name	Description	Target Value	Frequency of Measurement
Percentage of Projects Requiring Variances or Exceptions	Percentage of projects requiring variances or exceptions	10%	Monthly
Training Hours per Staff Member on LDC and Regulatory Updates	Average training hours per staff member on regulatory updates	30 hours	Annually

Table A.2: Key Performance Indicators

Key Performance Indicators			
Metric Name	Description	Target Value	Frequency of Measurement
Building Permit Approval Cycle Time	End-to-end time from application submission to final approval	45 days	Monthly
First-Time Approval Rate	Percentage of applications approved without requiring resubmittals	85%	Monthly
Stakeholder Satisfaction Index	Composite score from surveys of developers, builders, and residents	80%	Quarterly
Regulatory Compliance Rate	Percentage of projects meeting all planning and building code requirements without enforcement actions	95%	Monthly
Development Project Throughput	Number of land development projects completed or advanced to construction phase within a fiscal year	20 projects	Annually

Appendix C: Peer City Comparison Tables

Table B.1: Peer Cities' Demographics

Peer Cities' Demographics				
City	Population Estimates (2024)	Density (pp/ MI ²)	Area (MI ²)	Median Income (2023)
Taylor	17,827³⁸	796	22.54	\$71,665
Buda	16,090	1,626	9.29	\$111,179
Cedar Park	78,380	3,015	29.60	\$123,972
Dripping Springs	10,165	528.6	8.80	\$106,103
Georgetown	101,344	1,972	58.15	\$91,857
Leander	87,511	1,578	37.5	\$140,180
San Marcos	74,316	1,898	35.59	\$51,030

Table B.2: Peer Cities' Staffing Comparison

Peer Cities' Staffing Comparison		
City	Staffing	Key Roles Noted
Taylor	- Four divisions: 12 staff - Planning (4), Building Permits (3), Code Enforcement (3), and Administration (2), Development Engineering (contract)	Development Services Director Planning Manager Building Official (contract)
Buda	- Five divisions: 17 staff - Planning (3), Engineering (5), Building Permitting (6), Code Enforcement (1), Administration (3)	- Building Official - Development Coordinator - Building Inspector - GIS Coordinator - Engineering Coordinator - Engineer in Training

³⁸ United States Census. *QuickFacts Taylor city, Texas*. Accessed April 11, 2025. <https://www.census.gov/quickfacts/fact/table/taylorcitytexas/LND110210>

Peer Cities' Staffing Comparison		
City	Staffing	Key Roles Noted
Cedar Park	- Five divisions: 22 staff - Administration (4), Planning (5), Building Permits & Inspections (6), Code Compliance (3), Engineering (4)	- Building Official - Plans Examiner - Building Inspector
Dripping Springs	- Two departments: 10 staff - Planning (2), Building (8)	- Building Official - Development Permit Coordinator - Code Enforcement Inspector - Building Inspector
Georgetown	- Three departments: 59 staff - Planning (20), Building Permits and Inspections (23), Code Compliance (6)	- Building Official - Building Plans Examiner - Combination Building Inspector - Development Account Specialist
Leander	- Three divisions: 30 staff - Planning (15), Engineering, Permits & Building Inspections (14)	- Building Official - Development Services Technician - Development Services Coordinator - Plan Reviewer
San Marcos	- Four divisions: 37 staff - Planning, Permitting, Inspections and CDBG	- Building Official - Engineering Coordinator - Budling Inspector

Table B.3: Peer Cities' Technology and Tools Comparison

Peer Cities' Technology and Tools Comparison		
City	Technology and Tools	Noteworthy Technology Tools
Taylor	▪ MGO ▪ Online accessible checklists (partial)	▪ N/A
Buda	▪ SmartGov online portal ▪ Developer Handbook ▪ GIS/ Interactive zoning maps ▪ Project fee estimator ▪ Traffic impact tools	▪ Project fees estimate tool³⁹
Cedar Park	▪ MGO ▪ Centralized permitting landing page ▪ GIS viewer ▪ Project fee estimator ▪ Permit guide	▪ Centralized permitting landing page⁴⁰ ▪ Permit guide⁴¹ ▪ GIS viewer⁴²
Dripping Springs	▪ MGO Connect ▪ Checklists ▪ FAQs ▪ GIS viewer	▪ MGO Connect with customized public portal⁴³ ▪ GIS viewer⁴⁴
Georgetown	▪ MGO Connect ▪ Development Manual ▪ GIS viewer ▪ Online forms	▪ MGO Connect with customized public portal⁴⁵ ▪ GIS viewer⁴⁶
Leander	▪ Development Hub (Tyler EnerGov/Civic Access) ▪ GIS viewer ▪ Online inspection scheduling	▪ Development Hub (Tyler EnerGov/Civic Access)⁴⁷ ▪ GIS viewer⁴⁸
San Marcos	▪ MGO ▪ GIS viewer ▪ Online forms	▪ GIS viewer⁴⁹

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- ³⁹ City of Buda. Development Services. Project Fee Estimate Tool. Accessed May 28, 2025. <https://www.mgoconnect.org/pg>
- ⁴⁰ City of Cedar Park. Building Permits and Inspections. Accessed June 2, 2025. [Building Permits & Inspections | Cedar Park, TX](#)
- ⁴¹ City of Cedar Park. Building Permits and Inspections. Accessed June 2, 2025. <https://www.cedarparktexas.gov/DocumentCenter/View/1810/Do-I-Need-a-Permit-Flyer-PDF?bidId=>
- ⁴² City of Cedar Park. Cedar Park Atlas. Accessed June 2, 2025. [Cedar Park Atlas](#)
- ⁴³ City of Dripping Springs. Building Permit Information. Accessed June 2, 2025. [MGO Connect](#)
- ⁴⁴ City of Dripping Springs. Dripping Springs Maps & Plans. Accessed June 2, 2025. [Dripping Springs Maps & Plans | Dripping Springs, TX](#)
- ⁴⁵ City of Georgetown. Planning Department. Accessed June 2, 2025. [MGO Connect](#)
- ⁴⁶ City of Georgetown. Your Georgetown. Accessed June 2, 2025. [2030 Comprehensive Plan](#)
- ⁴⁷ City of Leander. Development Hub. Accessed May 22, 2025. <https://www.leandertx.gov/338/Development-Hub>
- ⁴⁸ City of Leander. GIS. Accessed June 2, 2025. [Geographic Information Systems \(GIS\) | Leander, TX](#)
- ⁴⁹ City of San Marcos. GIS. Accessed June 2, 2025. [GIS | City of San Marcos, TX](#)

Table B.4: Peer Cities' Procedures and Guidance Comparison

Peer Cities' Procedures and Guidance Comparison		
City	Technology and Tools	Unique Factors
Taylor	- Taylor Development Workflow - Development Manual of Checklists	N/A
Buda	- Development guide with explanations, process diagrams, and targeted information related to the process, and code references - Statutory timelines - Coordination with regional agencies - Zoning and platting rules	- Development guide⁵⁰ - Development process diagram⁵¹ - Small business development overview video⁵² and development guide⁵³
Cedar Park	- Detailed checklists - Permit types - FAQs - One-stop permitting - Special event guidelines - Interactive maps	Sub Area Plan for Bell Boulevard⁵⁴
Dripping Springs	Development manual outlining responsible growth, zoning, infrastructure, and community character priorities	Development Manual⁵⁵
Georgetown	- Comprehensive development manual - Zoning map - Permit matrix - Online submittal guides	- Historic preservation⁵⁶ - In-application meetings⁵⁷
Leander	- Basic checklists - Permit types	Development Customer Survey⁵⁸

⁵⁰ City of Buda. Development Services. *Development Guide*. <https://www.budatx.gov/DocumentCenter/View/7718/2020-DEVELOPMENT-GUIDE>

⁵¹ City of Buda. *Here's How our Development Process Works*. <https://www.budatx.gov/112/Development-Services>

⁵² City of Buda. Development Services. *An overview for small businesses*. Accessed May 22, 2025. <https://youtu.be/OqpJ5io9Ofo>

⁵⁴ City of Cedar Park. *Bell Boulevard Design Book*. Accessed May 15, 2025. <https://www.cedarparktexas.gov/DocumentCenter/View/1846/Bell-Boulevard-Design-Book-PDF>

Peer Cities' Procedures and Guidance Comparison		
City	Technology and Tools	Unique Factors
	▪ Zoning maps ▪ Development process overview	
San Marcos	▪ Unified Development Code ▪ Permit guides ▪ Zoning overlays ▪ Environmental review procedures	▪ Planning cases viewer⁵⁹ ▪ Neighborhood Area Planning⁶⁰

⁵⁵ City of Dripping Springs. Development Manual. Accessed May 30, 2025. https://www.cityofdrippingsprings.com/sites/g/files/vyhlf6956/f/pages/dripping_springs_development_manual.pdf

⁵⁶ City of Georgetown. Historic Preservation Design Guidelines. Accessed May 22, 2025. https://www.georgetowntexas.gov/development_services/planning/historic_preservation/design_guidelines.php

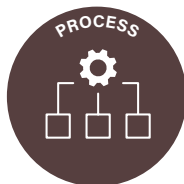
⁵⁷ City of Georgetown. Development Services. In-Application Request. Accessed June 5, 2025. <https://records.georgetowntexas.gov/Forms/InApp>

⁵⁸ City of Leander. Development Hub Customer Survey. Accessed May 12, 2025. <https://survey123.arcgis.com/share/80bae0d8dd464086a76c870a94591c4a>

⁵⁹ City of San Marcos. Planning Cases. Accessed June 5, 2025, <https://sanmarcostx.gov/1308/Planning-Cases>

⁶⁰ City of San Marcos. SMTX Vision: Area Plans Accessed June 5, 2025. <https://www.visionsmtx.com/area-plans>

PERMIT PROCESS IMPROVEMENT IMPLEMENTATION ACTION PLAN



SHORT-TERM: 0 TO 6 MONTHS

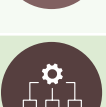
MEDIUM-TERM: 6 TO 12 MONTHS

LONG-TERM: 12 TO 18 MONTHS

Rec No.	Description	Timeline (Short-Term)	Recommendation Type
1c	Consider optimizing existing staff position/s to coordinate incoming applications between planning and building permit divisions and provide support to in-process permit applications.	Short-Term	
4a	Develop a customer service strategy that includes: - Standardized response times for emails and calls. - A rotating in-person support schedule to provide customer service, answer questions and provide assistance at the permit counter. - A centralized customer inquiry tracking system. - An opportunity to provide feedback about the process, performance, or the experience via an online survey.	Short-Term	
4b	Create a customer communication protocol to provide consistent messaging scripts regarding in-person counter, phone call assistance hours, and virtual appointments and provide timely updates throughout the planning and permitting process.	Short-Term	
4c	Implement permit assistance "office hours" virtual and in-person appointments to provide interpretive guidance prior to a pre-development meeting.	Short-Term	
4d	Enhance development services web page by adding customer support tools such as frequently asked questions for permitting, how-to videos, easy to understand workflows, and Department's development manual.	Short-Term	

4e	Improve in-person assistance and standard over-the-counter assistance , such as a larger permit counter window, in-person kiosk access for application submittal, in-person support assistance for online applications, and in-person permit review options.	Short-Term	
4f	Provide permit process intake training to staff and customer service training targeted to administrative, planning, and building permit staff to reinforce improved communication and improve the experience of applicants.	Short-Term	
1e	Clarify the roles and responsibilities for communication, coordination and interpretive guidance for internal departments that are a part of the permit process (development services, fire, public works).	Short-Term	
1f	Clarify roles and responsibilities of city staff providing direction to third-party consultants (ATS, HDR, MWA) for development services initiatives and projects.	Short-Term	
3b	Develop Standard Operating Procedures (SOPs) to outline step-by-step guidance for handling permit-related tasks, such as SOPs that produce consistent and efficient results. SOPs should be aligned with and reinforce process workflows.	Short-Term	
3a	Simplify and standardize the streamlining process by creating workflows and establishing clear review timelines and steps and posting.	Short-Term	
3g	Identify certain permits that are suitable for over-the-counter or same-day consideration such as certain signs, permits that can be considered administratively by staff and do not require additional consideration, allow performance-based permits that are designed by qualified design professionals and can be considered consistent with the code.	Short-Term	
8a	Define clear eligibility criteria for standard and expedited development reviews and publish the requirements.	Short-Term	
8c	Define checklist to reduce revision cycles and improve efficiency.	Short-Term	
5a	Update the pre-development process to include consultation-type pre-application meetings, and clearly defined project pre-development meetings to allow for both general and specific development related questions.	Short-Term	
7a	Conduct a vendor inquiry to MGO for information and improvement scoping. Prepare a structured inquiry memo to MGO that includes project background, identified opportunities for improvement, critical requirements, and narrative questions related to a version upgrade	Short-Term	
7b	Form a project team and designate an in-house MGO application liaison as a first step toward systems and application administration.	Short-Term	
1b	Provide clarity to applicants by resolving all internal review comments prior to releasing reviewed applications for correction. Provide method to resolve in-process permit application issues. Provide on-site daily support for over-the-counter permit requests.	Short-Term	
2d	Pair staff with mentors to further enhance job related technical, supervisory and leadership skills and speed knowledge transfer for improved efficiency (third-party firm professionals).	Short-Term	
3f	Engage stakeholders regularly (e.g., developers, neighborhood groups) to align development processes and goals with community and economic objectives (developer roundtable, permit clinics, small business, mixed-use development, commercial/industrial, residential /housing).	Short-Term	

5e	Leverage third-party design expertise to infuse best practices into planning documents and processes.	Short-Term	
6a	Engage present third-party consultants to review roles and responsibilities in existing processes, improvement resources they might provide, and communication practices between them and the City.	Short-Term	
6b	Establish ongoing process and communication monitoring meetings with third-party consultants to identify areas for improvement that the consultants can support.	Short-Term	
6c	Conduct development roundtables with external stakeholders , with the support of third-party consultants to assist in communicating regulation and procedure.	Short-Term	

Rec No.	Description	Timeline (Medium-Term)	Recommendation Type
1a	Re-centralize and staff the Building Official role in an onsite capacity to provide clear and consistent code interpretation, and permit process oversight and accountability.	Medium-Term	
1d	Staff an on-site building inspector role solely dedicated to the City of Taylor with appropriate expertise to provide timely and consistent inspections and allow Planning staff to focus on core planning functions.	Medium-Term	
2c	Require permit technician certification for all development application intake and completeness review training and standard operating procedures and certification for permit technician staff.	Medium-Term	
5b	Update and revamp the Department's development manual to include and contain a step-by-step guide that outlines of the procedures and steps needed to obtain permits for development projects.	Medium-Term	
7c	Evaluate MGO response to the inquiry memo and develop a five-year roadmap for the MGO upgrade and post-go-live needs assessment	Medium-Term	
8b	Develop standard development review workflows and timelines , and similar standardized expedited review workflow, including: ▪ Defined roles for staff and third-party reviewers. ▪ Version control protocols for document management.	Medium-Term	
9a	Improve the outcomes of construction and life safety and code inspections by standardizing roles for the Development Building inspection and establishing a formal city role for inspections where contracted third-party consultants have a point of contact for projects / applications requiring inspections.	Medium-Term	
9c	Use city led pre-construction meetings to set expectations and communicate City policies on construction practices and neighborhood impacts.	Medium-Term	
2a	Develop a comprehensive training program that will address the holistic training needs for Department employees and cultivate a customer service-oriented culture. A training program should reinforce technical-skill building, customer service training, mentorship, and coaching to develop and support Department leaders and staff.	Medium-Term	
10a	Develop performance measures for meaningful improvements to the overall development process.	Medium-Term	

10b	Develop KPI goals for planning application timelines, and residential and commercial building permit timelines.	Medium-Term	
10c	Develop metrics for pre-application and pre-development meetings , to encourage development, and encourage the applicants.	Medium-Term	
10d	Monitor actual review timelines against the KPI goals.	Medium-Term	
2b	Provide structured training targeted at urban design and planning principles for Planning staff to improve knowledge of LDC and interpretation of and application of the code, including standard operating procedures for review of planning and entitlement applications.	Medium-Term	

Rec No.	Description	Timeline (Long-Term)	Recommendation Type
7d	Upgrade and reconfigure the development software to include: - A user-friendly customer interface and dashboard, which allows the user to choose between residential, commercial, and miscellaneous permits. - Integrated GIS and mapping tools. - Plan review and mark-up tools with graphic and instructive comments. - Automated workload assignment and tracking features. - Automated notifications and deadline tracking to reduce manual tasks and improve transparency.	Long-Term	
3e	Implement an internal process governance model that includes additional interpretive guidance and checkpoints for compliance with LDC intent, reducing ad hoc deviations and promoting transparency.	Long-Term	
5c	Refine the land use planning process by improving the sequence of steps and offering more guidance, design tools, and best practices.	Long-Term	
3c	Consider an alternate process sequence for applying urban design to development applications, shifting to conformance with a small area plan, and focus urban design components to the building permit application process.	Long-Term	
3d	Develop a standardized permitting framework that aligns LDC requirements with process workflows for repeatable and consistent outcomes the land entitlement process, and building permitting process related to planning. (neighborhood / sub area plans).	Long-Term	
5d	Incorporate intermediary urban design elements (e.g., small area plans) into the comprehensive plan to align development with LDC intent and provide visual design goals.	Long-Term	
9b	Amend the LDC to reallocate the inspection duties from Planning staff to specialized inspection personnel.	Long-Term	
10e	Share KPIs and actual development review timelines via a dashboard for transparency with customers.	Long-Term	



City of Taylor

Permit Process Audit: Recommendations

City Council Presentation



August 14, 2025

Agenda



- ① Introductions
- ② Work Performed
- ③ Key Challenges
- ④ Key Opportunities for Improvement
- ⑤ Key Recommendations
- ⑥ Next Steps

Introductions

Project Team



Kevin Price
Project Principal



Khara Dodds
Project Manager



Project Overview



Work Performed

Fact-Finding Meetings and Community Engagement



- 28 responding to web-based survey
- 74 social pinpoint platform respondents
- 27 community meeting participants
- 38 staff / council interviews

Current Environment Assessment Report



- 14 Current workflows diagrammed
- 8 Challenges and gaps
- 4 Constraints
- 14 Opportunities for improvement

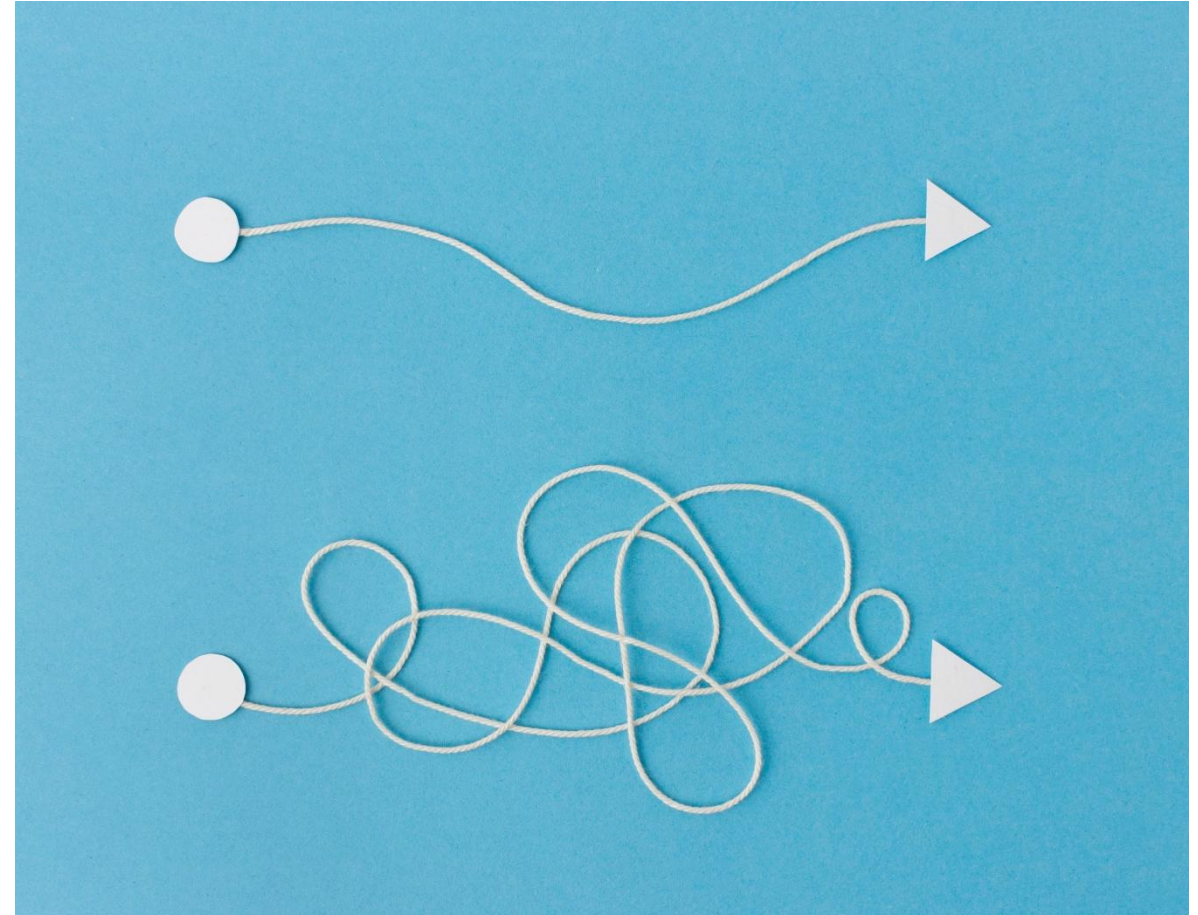
Recommendations Report



- 6 Peer-cities analyzed
- 5 Best practices outlined
- 10 Recommendations
- 46 Implementation Action Items



Challenges



Challenges and Gaps

Overview of gaps found in current development permit process



Opportunities for Improvement



Opportunities for Improvement

Enhancements to increase effectiveness and efficiency

Define
separate
processes
for land use
and building
permitting

Work with
Public
Works, Fire,
EDC to
improve the
permitting
process

Establish
clear and
consistent
timelines in
the permit
process

Set clear
timelines
and
expectations
for city utility
availability

Incorporate
intermediary
land
planning
tools

Set
expectations
for building
inspection
process at
pre-
construction
stage

Seek regular
feedback
from
applicants
and **small**
businesses

Opportunities for Improvement

Enhancements to increase effectiveness and efficiency – that has already begun

Improve front line customer service tools and bi-lingual assistance

Provide pre-development application tools and resources

Lack of centralized permit intake point for applicants

Establish eligibility for expedited application review

Lack of documented policy and procedures that support the development process

Current permitting software lacks automation

Lack of permit timeline and performance tracking

DEVELOPMENT PERMIT PROCESS IMPROVEMENT

RECOMMENDATIONS AND IMPLEMENTATION TIMELINE



SHORT-TERM	MEDIUM-TERM	LONG-TERM
• Improve customer service • Create staff structure and role realignment • Establish internal and external protocols • Improve staff skills and competency • Simplify permit process	• Improve building inspections • Optimize software • Deliver predictability and consistency in the permitting process	• Add planning and design guidance tools • Develop performance metrics



PERMIT PROCESS IMPROVEMENT IMPLEMENTATION ACTION PLAN



SHORT-TERM: 0 TO 6 MONTHS

MEDIUM-TERM: 6 TO 12 MONTHS

LONG-TERM: 12 TO 18 MONTHS

Next Steps

Implementation Action Plan



Next Steps:

BerryDunn will work with the Department staff to:

- ▲ Confirm timeline for implementation of each action
- ▲ Prioritize implementation actions for Phase 3-Process Improvement Implementation Services

Questions

Kevin Price

BerryDunn Project Principal
KPrice@berrydunn.com

Khara Dodds

BerryDunn Project Manager
khara.dodds@berrydunn.com

City of Taylor

Staff Implemented Permit Audit Recommendations

DEVELOPMENT PERMIT PROCESS IMPROVEMENT

RECOMMENDATIONS AND IMPLEMENTATION TIMELINE



SHORT-TERM

- Improve customer service
- Create staff structure and role realignment
- Establish internal and external protocols
- Improve staff skills and competency
- Simplify permit process

MEDIUM-TERM

- Improve building inspections
- Optimize software
- Deliver predictability and consistency in the permitting process

LONG-TERM

- Add planning and design guidance tools
- Develop performance metrics

Recommendation	Implementation
Improve customer service	- Improved physical and open counter customer service - Standardized response times for emails and calls – 24 hr - Permit clinics every Thursday - Historic permit close-out to ensure all businesses have a valid CO and to ensure health & safety - Code enforcement solutions for historic work without permits to ensure health and safety - Reduced Permit review timelines for residential permits - Improved the pre-development meeting process
Create staff structure & role realignment	Training for updated job descriptions
Establish internal & external protocols	- Created streamlined workflows - Working with MGO connect to incorporate these workflows
Improve staff skills & competency	- Twice daily training sessions - SOPs are in process - Guides for FAQs & complicated issues
Simplify permit process	- Worked with ATS to streamline the process - HDR is creating a new website structure, application templates and permit application guides/brochures

Questions?





City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure
Quality of Life
Economic Vitality

Agenda Item Number: 7.

Agenda Title: Receive and discuss the FY 2026 Proposed Budget.

Council Action to be Taken: Receive and discuss the FY 2026 Proposed Budget

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Receive presentation and discuss the FY 2026 Proposed Budget.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Chapter 102 of the Texas Local Government Code requires a proposed budget be filed with the city clerk at least thirty (30) days before the governing body adopts a tax rate. The city manager's proposed budget will be filed with the city clerk on Monday, August 11. The tentative date to hold the public hearings on the budget and tax rates and adopt both is scheduled for Wednesday, September 10.

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

Tax Base

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

Tax Rate

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

The annual budget must be approved prior to adopting a tax rate.

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

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

The proposed budget is based on the voter-approval tax rate of \$0.58500 per \$100 valuation.

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

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

FY 2026 Budget Highlights

OPERATING FUNDS

100-General Fund

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

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

Revenue	Increase	(Decrease)
Property Tax	3,576,415	
Sanitation Charges (move to General Fund)	2,000,000	
Franchise Fees	176,000	

Sales Tax		(6,340,000)
Development Permits & Fees		(750,000)
Samsung Quality of Life Grant (moved to separate fund)		(150,000)
Total	5,752,415	(7,240,000)

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

Account	Department	Highlights	Amount
100-500	City Council	includes funding for CARTS (previously in Non-Departmental.)	40,000
100-501	City Manager's Office	remove Deputy City Manager position.	(275,000)
100-503	Communications	- website dashboard for CIP projects. - Council meeting streaming. - create new fund for PEG cable franchise fees.	6,160 4,000
100-504	Human Resources	- reclass Director to Managing Director of Administrative Services. - Employee training, development & engagement.	58,730 28,660
100-505	City Clerk	reclass Receptionist to Assistant City	8,390

		Clerk.	
100-512	Finance	remove Budget Manager position.	(93,730)
		increased WCAD appraisal fees.	38,500
100-516	Municipal Court	Presiding Judge funding moved to contract services.	n/a
100-522	Development Services	Comprehensive Plan and Land Use Code Update.	250,000
		increase code enforcement abatement.	35,000
		reclass Planning Manager to Assistant Director.	31,896
		Neighborhood Clean Up.	3,000
		Code Enforcement Supervisor created in mid-FY25.	
		reduced estimate for neighborhood design consulting services.	(54,900)
		reduced estimate for 3rd party plan review & inspection services.	(396,000)
100-524	Main Street Program	upgrade Main Street & Tourism Manager to Downtown & Tourism Director.	

100-527	Moody Museum	• exterior painting.	23,946
100-532	Public Library	• patron programming.	10,000
100-542	Fire Department	• Federal SAFER grant application for three firefighters, local match if approved.	177,000
		• rescue tools & equipment.	208,000
		• 2024 International Building Code updates.	50,000
		• fleet replacement (1996 Freightliner).	850,000
100-552	Police Department	• Police Officer.	93,731
100-552	Police Department	• Communications Officer.	83,380
		• Property & Evidence Technician.	80,595
		• Increased overtime budget.	29,600
		• Night Shift differential pay.	23,400
		• Cell phone investigation software.	21,750
		• Employee training.	10,000
100-558	Animal Services	• Kennel Technician approved in mid-	

		FY25.	
		• contracted kennel technician services.	46,300
		• increased veterinarian services.	25,000
		• increased overtime budget.	17,600
100-563	Streets & Grounds	• Street Maintenance Worker.	56,000
		• CDL training & licenses.	17,000
		• Tree removal services.	7,500
		• Radar sign software & licensing.	16,500
		• Herbicide truck.	150,000
		• Streetlights (18% rate increase).	40,000
		• increased street maintenance (see TUF fund).	
100-565	Parks & Recreation	• reclass Director to Managing Director of Community Services.	61,735
		• Wildlife management services.	20,000
		• reclass Crew Leader to Supervisor.	6,836
		• increase pool lifeguard services.	56,000

		• Cargo Van.	57,000
100-566	Building Maintenance	• increased HVAC maintenance.	15,000
		• completed electrical upgrades for five buildings to accommodate emergency generators (\$468,800).	
100-573	Engineering	• HDR contract services moved to Non-Departmental (\$700,000).	
100-575	Information Technology	• Upgrade software licenses for security.	32,400
100-592	Non-Departmental	• new Public Works building acquisition (cash-funded portion).	4,000,000
		• General Fund fleet replacements.	1,700,000
		• HOME program local match.	114,000
		• Main Street programs.	48,100
100-592	Non-Departmental	• Employee Cost-of-living increase (3%).	415,000
		• Compensation Study recommendations – Phase 2	945,000

340-Utility Fund

Next to the General Fund, the Utility Fund is the second largest fund both in terms of revenues and expenditures, but employees as well. No customer rate increases are proposed as part of this

budget. However, staff will continue to work closely with HDR to analyze the rate model and be prepared to discuss in more depth with City Council later in the fiscal year. Revenues for FY26 have been estimated conservatively to account for normal fluctuations in customer usage, but also the uncertainty of demand from Samsung plant operations. Total revenues are estimated to be \$16,103,070 which is a \$1,569,930 or 8.9% decrease from the prior year adopted budget.

The administrative overhead charge transfer to the General Fund remains unchanged at \$1,600,000 and accounts for costs paid by the General Fund that are reasonably attributable to the Utility Fund (e.g., management, human resources, finance, public works, development services, and other support services). This transfer has remained unchanged since FY 2020. Budgeted expenditures are \$16,103,070 which is \$1,467,260 or 8.4% less than last year. The primary decrease is that the prior year included \$1,000,000 towards the Bull Branch wastewater interceptor project.

144-Utility Debt Service Fund

The Utility Fund pays for debt issued to support the system and the annual debt service payments are included in the rate model that is used to recommend customer rates. Any rate adjustment must receive City Council approval. No tax dollars are used to pay utility-related debt. The FY26 budget includes the additional debt service requirements related to the recent issuance of \$7.8 million Certificates of Obligation, Series 2025.

350-Airport Fund

The Airport is an enterprise fund, similar to the Utility Fund. An enterprise fund is meant to generate sufficient revenues to cover its expenditures and maintain reserves to address unforeseen contingencies. Revenues are estimated to be \$699,400 which is similar to the prior year.

However, now that the fuel farm project has been completed, we expect revenues to increase from fuel sales. Airport Operations has two employees and is underneath the Public Works Department organization.

146-Airport Debt Service Fund

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

370-Cemetery Operating Fund

The Cemetery Fund is the City's third and smallest enterprise fund and has two employees.

Revenues are derived from grave preparation services and the sale of cemetery lots. In addition, interest earnings from the Cemetery Permanent Fund are transferred to this fund.

SPECIAL REVENUE FUNDS

118-TIF No. 2 (Samsung)

The City of Taylor has two tax increment reinvestment zones (TIRZ). Zone No. 2 is the most recent and was created in 2021 as part of a package of economic development incentives to attract the Samsung semiconductor manufacturing plant to Taylor. Chapter 311 of the Texas Tax Code

dictates how and when these zones can be used. Tax revenue collected on improvements in the zone above the base year values (2021) are deposited into this fund based upon the contribution percentage that the City established at the time the zone was created.

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

119-TIF No. 1 (Downtown)

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

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

120-Hotel / Motel Tax Fund

The City levies a 7% local hotel occupancy tax and the revenue is used to enhance and promote tourism and the convention and hotel industry within the community. Estimated revenues for the year are \$355,000. The City contracts with the Taylor Chamber of Commerce to promote tourism and the most recent contract was renewed through September 30, 2026. Payments are based on actual revenues collected, but capped at \$50,000 per year. The largest expense is the Holiday Inn Express tax rebate agreement which is estimated to be \$160,000 in FY 2026. Under the agreement, the percent of HOT taxes rebated declines each year and ends in 2029.

123-Main Street Fund

The City's Main Street Program is a Main Street America accredited program and strives to build a culturally diverse and economically viable downtown. In FY25, the City Council approved upgrading the position of Main Street Manager to Downtown and Tourism Director. After a competitive search our new director has been hired and starts in the coming weeks. Although this fund generates revenue from many of its events, it is not enough to cover all program costs.

Consequently, the fund receives \$48,100 in support from the General Fund and \$5,000 from the

Downtown TIF to promote events. Event revenues are \$39,000.

125-Municipal Court Special Revenue

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

129-Library Grants & Donations

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

131-PEG Fund

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

162-General Grant Projects Fund

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

210-Transportation Fund

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

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

300-Municipal Drainage Utility System Fund

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

contractual services.

320-Sanitation Fund

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

INTERNAL SERVICE FUNDS

382-Fleet Services Fund and 385-Fleet Replacement Fund

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

CAPITAL PROJECT FUNDS

160-General Capital Projects

This is a new fund created in FY26 to isolate capital projects or significant one-time expenditures that are neither grant nor debt funded. An example might be a project that is funded with surplus General Fund reserves but may cross fiscal years before it is completed.

164-Municipal Drainage System Fund (MDUS)

This fund was created to account for major drainage capital projects that have grant or debt proceeds and to operate in conjunction with the MDUS fund. The largest project is the Mustang Creek, Donna Channel, and Travis/Franklin Street drainage improvements which are funded with grants and loans from the Texas Water Development Board and General Land Office. Work on Mustang Creek was completed this summer and we recently opened bids for the remainder of the project. We received very competitive bids and are going through the evaluation process now.

200-Roadway Impact Fee Fund

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

345-Water Impact Fee Fund

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

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

346-Wastewater Impact Fee Fund

In FY25, the City began to account for wastewater impact fees in a separate fund. The fee is assessed on new development to offset the cost of new wastewater infrastructure related to growth. The current fee for a standard 5/8" residential meter is \$2,799. Eligible projects must be listed in an adopted Capital Projects Plan. Only two projects are budgeted in FY26. One is related to the City's cost participation with the Park 79 development infrastructure oversizing (\$175,000) and the other is the Airport /Highway 79 gravity sewer line project.

500-Certificates of Obligation, Series 2022

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

504-Certificates of Obligation, Series 2023A

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

505-Certificates of Obligation, Series 2024

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

506-Certificates of Obligation, Series 2025

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

600- Utility Certificates of Obligation, Series 2022

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

601-Utility Capital Projects

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

602- Utility Certificates of Obligation, Series 2024

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

603- Utility Certificates of Obligation, Series 2025

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

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

4. RECOMMENDATION

Discuss the FY 2026 Proposed Budget

5. FUNDING SOURCE

6. TIMELINE

Staff will be prepared to provide another presentation and/or opportunity for discussion on the next Council meeting on August 28. The budget public hearing and adoption will be on the

September 10 agenda.

7. OTHER OPTIONS

8. ATTACHMENTS

1. FY26 ProposedBudget

Fiscal Year
2026
Proposed Budget

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



FY 2026 PROPOSED ANNUAL BUDGET

October 1, 2025 – September 30, 2026

As required by the Texas Local Government Code, Sec. 102.005, the following statement is required:

This budget will raise more total property taxes than last year's budget by \$5,616,019, which is a 37.1% increase, and of that amount \$2,787,352, or 49.6% is tax revenue to be raised from new property added to the tax roll this year.

Property Tax Rates

FY 2025 Adopted Tax Rate	0.591368
FY 2025 M&O Tax Rate	0.310021
FY 2025 Debt Tax Rate	0.281347
No-New-Revenue Tax Rate	0.512380
Voter-Approval Tax Rate	0.585000
Debt Tax Rate	0.213076
FY 2026 Proposed Tax Rate	0.585000

The total amount of debt obligations secured by property taxes for the City of Taylor is \$118,220,000.

YOUR CITY COUNCIL



Left to Right: Greg Redden (District 1), Shelli Cobb (District 2), Mayor Dwayne Ariola (At-Large), Mayor Pro Tem Kelly Cmerek (District 3), Heather Long (District 4)





August 11, 2025

Honorable Mayor and Councilmembers,

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

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

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FY 2026 Budget Highlights

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		create new fund for PEG cable franchise fees.	
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		Employee training, development & engagement.	28,660
100-505	City Clerk	reclass Receptionist to Assistant City Clerk.	8,390
100-512	Finance	remove Budget Manager position.	(93,730)
		increased WCAD appraisal fees.	38,500
100-516	Municipal Court	Presiding Judge funding moved to contract services.	n/a
100-522	Development Services	Comprehensive Plan and Land Use Code Update.	250,000
		increase code enforcement abatement.	35,000
		reclass Planning Manager to Assistant Director.	31,896
		Neighborhood Clean Up.	3,000
		Code Enforcement Supervisor created in mid-FY25.	
		reduced estimate for neighborhood design consulting services.	(54,900)
		reduced estimate for 3rd party plan review & inspection services.	(396,000)
100-524	Main Street Program	upgrade Main Street & Tourism Manager to Downtown & Tourism Director.	
100-527	Moody Museum	exterior painting.	23,946
100-532	Public Library	patron programming.	10,000
100-542	Fire Department	Federal SAFER grant application for three firefighters, local match if approved.	177,000
		rescue tools & equipment.	208,000
		2024 International Building Code updates.	50,000
		fleet replacement (1996 Freightliner).	850,000
100-552	Police Department	Police Officer.	93,731

Account	Department	Highlights	Amount
100-552	Police Department	Communications Officer.	83,380
		Property & Evidence Technician.	80,595
		Increased overtime budget.	29,600
		Night Shift differential pay.	23,400
		Cell phone investigation software.	21,750
		Employee training.	10,000
100-558	Animal Services	Kennel Technician approved in mid-FY25.	
		contracted kennel technician services.	46,300
		increased veterinarian services.	25,000
		increased overtime budget.	17,600
100-563	Streets & Grounds	Street Maintenance Worker.	56,000
		CDL training & licenses.	17,000
		Tree removal services.	7,500
		Radar sign software & licensing.	16,500
		Herbicide truck.	150,000
		Streetlights (18% rate increase).	40,000
		increased street maintenance (see TUF fund).	
100-565	Parks & Recreation	reclass Director to Managing Director of Community Services.	61,735
		Wildlife management services.	20,000
		reclass Crew Leader to Supervisor.	6,836
		increase pool lifeguard services.	56,000
		Cargo Van.	57,000
100-566	Building Maintenance	increased HVAC maintenance.	15,000
		completed electrical upgrades for five buildings to accommodate emergency generators (\$468,800).	
100-573	Engineering	HDR contract services moved to Non-Departmental (\$700,000).	
100-575	Information Technology	Upgrade software licenses for security.	32,400
100-592	Non-Departmental	new Public Works building acquisition (cash-funded portion).	4,000,000
		General Fund fleet replacements.	1,700,000
		HOME program local match.	114,000
		Main Street programs.	48,100

Account	Department	Highlights	Amount
100-592	Non-Departmental	Employee Cost-of-living increase (3%).	415,000
		Compensation Study recommendations – Phase 2	945,000

340-Utility Fund

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

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

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

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

144-Utility Debt Service Fund

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

350-Airport Fund

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

146-Airport Debt Service Fund

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

370-Cemetery Operating Fund

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

SPECIAL REVENUE FUNDS

118-TIF No. 2 (Samsung)

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

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

119-TIF No. 1 (Downtown)

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

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

120-Hotel / Motel Tax Fund

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

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

123-Main Street Fund

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

125-Municipal Court Special Revenue

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

129-Library Grants & Donations

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

131-PEG Fund

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

162-General Grant Projects Fund

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

210-Transportation Fund

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

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

300-Municipal Drainage Utility System Fund

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

320-Sanitation Fund

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

INTERNAL SERVICE FUNDS

382-Fleet Services Fund and 385-Fleet Replacement Fund

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

CAPITAL PROJECT FUNDS

164-Municipal Drainage System Fund (MDUS)

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

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

200-Roadway Impact Fee Fund

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

345-Water Impact Fee Fund

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

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

346-Wastewater Impact Fee Fund

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

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

500-Certificates of Obligation, Series 2022

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

504-Certificates of Obligation, Series 2023A

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

505-Certificates of Obligation, Series 2024

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

506-Certificates of Obligation, Series 2025

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

600- Utility Certificates of Obligation, Series 2022

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

601-Utility Capital Projects

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

602- Utility Certificates of Obligation, Series 2024

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

603- Utility Certificates of Obligation, Series 2025

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

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

Sincerely,

B. LaBorde

Brian LaBorde
City Manager

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OPERATING FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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100 GENERAL FUND

Beginning Fund Balance	10,095,683	17,866,441	23,320,315	23,320,315	23,320,315	17,637,043
Revenues	36,332,696	37,341,075	32,006,622	32,006,622	23,487,791	30,430,342
(less) Transfers In	(2,372,139)	(2,465,405)	(2,460,122)	(2,460,122)	(2,460,122)	(2,094,682)
Net Operating Revenues	33,960,557	34,875,670	29,546,500	29,546,500	21,027,669	28,335,660
Expenditures						
500-City Council	284,073	391,069	398,284	409,284	410,258	447,457
501-City Manager's Office	878,209	987,905	1,020,167	1,020,167	1,088,540	763,516
503-Communications	254,860	292,991	344,517	359,517	329,230	351,172
504-Human Resources	274,947	473,027	473,595	478,595	480,544	594,681
505-City Clerk	181,275	210,177	213,823	213,823	197,103	202,284
512-Finance	897,361	924,231	1,081,943	1,081,943	943,147	1,011,004
516-Municipal Court	334,464	422,894	408,574	408,574	378,676	395,570
522-Development Services	2,101,646	1,929,028	2,117,585	2,267,085	2,001,458	2,121,211
524-Main Street Program	119,705	193,928	221,529	221,529	213,811	274,136
527-Moody Museum	29,720	15,007	20,725	20,725	21,690	32,925
532-Public Library	563,492	606,894	767,363	767,363	762,597	778,299
542-Fire Department	4,028,037	4,415,869	4,536,734	4,536,734	4,463,621	4,970,956
552-Police Department	5,067,321	5,385,249	5,777,814	5,783,367	5,677,680	6,225,048
558-Animal Services	296,872	441,720	409,412	528,912	500,167	568,249
563-Streets & Grounds	2,838,328	3,148,136	2,955,377	3,015,512	2,806,916	2,986,349
565-Parks & Recreation	1,271,859	2,343,149	1,641,315	2,236,315	2,368,554	1,833,258
566-Building Maintenance	598,476	739,961	686,906	1,161,906	1,233,986	791,974
573-Engineering	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0
575-Information Technology	227,198	262,266	256,936	256,936	257,077	380,939
592-Non-Departmental	7,337,830	7,143,359	7,837,860	8,116,360	3,986,008	11,608,314
Total Expenditures	28,712,368	31,887,201	32,070,459	33,934,647	29,171,063	36,337,342
(less) Transfers Out	(290,408)	(1,371,842)	(3,950,000)	(3,950,000)	(2,400,000)	(5,700,000)
Net Operating Expenditures	28,421,960	30,515,359	28,120,459	29,984,647	26,771,063	30,637,342
Net Revenues Over/(Under) Net Expenditures	5,538,598	4,360,311	1,426,041	(438,147)	(5,743,394)	(2,301,682)
Ending Fund Balance	17,716,011	23,320,315	23,256,478	21,392,290	17,637,043	11,730,043
Fund Balance % of Net Expenditures	62.3%	76.4%	82.7%	71.3%	65.9%	38.3%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
100 GENERAL FUND						
OPERATING REVENUES						
100-310-111 CURRENT PROPERTY TAXES	8,489,879	7,369,251	7,850,000	7,850,000	6,505,000	11,426,415
100-310-112 DELINQUENT PROPERTY TAXES	101,056	88,831	70,000	70,000	70,000	70,000
100-310-113 PROPERTY TAX-PENALTY&INTEREST	64,379	61,330	50,000	50,000	50,000	50,000
100-310-121 CITY SALES TAX	18,640,704	20,695,250	16,340,000	16,340,000	8,500,000	10,000,000
100-310-131 TELEPHONE	19,540	14,282	15,000	15,000	15,000	15,000
100-310-132 GAS FRANCHISE	160,947	163,202	160,000	160,000	160,000	160,000
100-310-133 MIXED BEVERAGE SALES TAX	34,324	32,345	32,000	32,000	32,000	32,000
100-310-134 ELECTRIC	568,919	604,871	975,000	975,000	725,000	760,000
100-310-135 CABLE	142,542	123,103	135,000	135,000	120,000	120,000
100-310-136 SOLID WASTE FRANCHISE FEE	0	0	0	0	0	600,000
100-310-137 PEG FEES	24,120	26,728	30,000	30,000	30,000	0
100-310-141 OCCUPANCY TAX/SKILL GAMES	0	0	0	0	0	0
100-310-142 OCCUP. TAX/MOBILE HOMES	0	0	0	0	0	0
100-320-150 CELL TOWER PERMIT	2,500	500	500	500	0	0
100-320-151 PLAT/ZONING PERMITS	17,410	27,600	14,000	14,000	17,500	14,000
100-320-152 BUILDING PERMIT	659,996	718,182	1,100,000	1,100,000	1,125,000	750,000
100-320-153 ELECTRICAL PERMITS	18,730	14,380	20,000	20,000	20,000	20,000
100-320-154 PLUMBING PERMIT FEES	11,330	11,115	12,000	12,000	17,500	12,000
100-320-155 GAS PERMIT FEES	80	40	200	200	200	200
100-320-156 MECHANICAL PERMIT FEES	735	1,375	1,500	1,500	1,500	1,500
100-320-157 SUBDIVISION DEVLPMNT FEES	927,860	231,509	500,000	500,000	450,000	250,000
100-320-158 MANUFACTURED HOMES PERMIT FEES	0	0	0	0	0	0
100-320-159 ANNEX/COMP PLAN FEES	3,500	9,500	500	500	2,000	1,000
100-320-160 R.O.W. PERMITS	0	700	0	0	0	0
100-320-161 TECHNOLOGY FEE	16,275	14,490	22,000	22,000	22,000	22,000
100-320-162 BEER/WINE SALES LICENSES	5,145	6,685	0	0	0	0
100-320-163 DOG TAG/LICENSE	150	470	150	150	400	150
100-320-164 MISC LICENSES/PERMITS	38,993	66,310	28,000	28,000	28,000	28,000
100-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
100-330-218 USDA-RC&D REIMBURSEMENT	0	0	0	0	0	0
100-330-219 OTHER FEDERAL GRANTS	(39,575)	48,212	0	0	0	0
100-330-221 OFFICER STANDARDS & EDUCATION	2,082	5,416	2,100	2,100	5,553	5,375
100-330-229 OTHER STATE GRANTS	562,915	6,250	0	0	12,500	0
100-330-230 CONTRIBUTIONS FROM DEVELOPERS	100,900	0	0	0	0	0
100-330-232 CAPITAL AREA PLANNING CO(CAPCO	0	0	0	0	0	0
100-330-234 INTERGOVERNMENTAL REVENUE	0	0	0	0	0	0
100-330-235 TISD-POLICE OFFICER REIMBURSE	142,007	145,868	125,000	125,000	145,000	145,000
100-330-237 COUNTY & OTHER LOCAL GRANTS	226,500	126,200	2,500	2,500	0	0
100-330-238 LOCAL REIMBURSEMENTS/REFUNDS	9,023	1,553	2,000	2,000	7,620	1,500
100-330-239 OTHER LOCAL CONTRIBUTIONS	16,572	27,274	21,000	21,000	29,276	30,000
100-330-241 PILOT-PAYMENT IN LIEU OF TAXES	292,362	323,361	245,000	245,000	245,430	245,000
100-340-251 REFUSE COLLECTION CHARGES	0	0	0	0	0	1,580,000
100-340-252 RECYCLING CHARGES	0	0	0	0	0	420,000
100-340-258 ANIMAL SHELTER FEES	10,190	17,495	13,000	13,000	13,000	13,000
100-340-261 POOL ADMISSION	25,146	25,976	23,000	23,000	23,000	30,000
100-340-263 TRPSC BANNER DISPLAY	0	0	0	0	1,200	0
100-340-264 PARK FACILITY RENTALS	24,863	36,706	20,000	20,000	30,000	40,000
100-340-265 LIBRARY SERVICES	6,528	5,734	6,000	6,000	6,000	6,000
100-340-266 PLAN REVIEW FEES	525,101	997,944	450,000	450,000	300,000	300,000
100-340-267 ENGINEERING/INSPECTION FEES	69,900	62,051	90,000	90,000	90,000	90,000
100-340-268 LIBRARY MEETING RM. RENTAL	3,475	400	800	800	800	800
100-340-269 PARK FEES	69,532	87,832	75,000	75,000	85,000	75,000
100-340-270 LEAGUE FEES	6,720	9,832	8,000	8,000	8,000	10,000
100-340-271 PARKS PROGRAMMING	0	22,530	0	0	20,000	25,000
100-340-289 CREDIT CARD PROCESSING FEE	8,007	13,870	10,000	10,000	12,000	12,000
100-340-291 FIRE INSPECTION FEES	8,538	5,731	6,000	6,000	13,500	13,500
100-340-292 FIRE RESPONDER EMS FEES	1,658	14,408	8,000	8,000	8,000	8,000
100-340-293 LIEN FEES	80	40	250	250	0	40
100-340-295 POLICE SERVICES	68,466	27,768	50,000	50,000	25,000	25,000
100-340-300 FINGER PRINTING	0	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
100-410-305	0	0	0	0	0	0
100-410-306	10,742	15,345	12,000	12,000	12,000	12,000
100-410-307	1,475	4,186	2,500	2,500	2,500	2,500
100-410-308	440	510	500	500	500	500
100-410-309	0	0	0	0	0	0
100-410-310	447	300	500	500	500	500
100-410-311	110,839	202,229	130,000	130,000	200,000	200,000
100-410-312	889	1,913	1,000	1,000	2,000	2,000
100-410-313	1,459	3,534	2,000	2,000	3,000	3,000
100-410-314	10,918	10,596	15,000	15,000	12,500	12,500
100-410-315	4,404	8,883	5,000	5,000	5,000	5,000
100-410-317	2,932	3,018	4,000	4,000	3,000	3,000
100-410-318	5,342	4,666	4,000	4,000	4,000	4,000
100-410-319	1,688	0	0	0	0	0
100-410-320	0	0	0	0	0	0
100-420-323	0	21,036	0	0	222,000	0
100-420-324	2,851	310	2,000	2,000	0	0
100-420-325	0	0	0	0	0	0
100-420-326	0	0	0	0	0	0
100-420-327	5,583	400	4,000	4,000	2,000	2,000
100-420-328	0	16,530	0	0	0	0
100-420-329	1,443	12,026	2,500	2,500	3,000	2,500
100-430-331	980,781	1,958,030	600,000	600,000	1,300,000	600,000
100-430-333	58,594	11,473	40,000	40,000	40,000	31,680
100-430-334	61,229	14,468	30,000	30,000	60,000	25,000
100-430-335	63,454	24,415	20,000	20,000	20,000	20,000
100-430-336	0	0	0	0	0	0
100-430-337	0	0	0	0	0	0
100-440-330	23,224	28,670	0	0	0	0
100-440-331	1,738	4,988	0	0	0	0
100-440-341	0	0	0	0	0	0
100-440-346	0	0	0	0	0	0
100-440-349	11,840	27,781	8,000	8,000	8,000	0
100-440-353	500	5,050	0	0	0	0
100-440-354	0	0	0	0	0	0
100-440-355	0	0	0	0	0	0
100-440-359	180,785	198,500	150,000	150,000	150,000	0
OPERATING REVENUES TOTAL	33,633,703	34,873,356	29,546,500	29,546,500	21,021,979	28,333,660
TRANSFERS						
100-450-365	0	0	0	0	0	0
100-450-366	0	28,000	28,000	28,000	28,000	28,000
100-450-367	100,000	100,000	100,000	100,000	100,000	0
100-450-368	100,000	100,000	100,000	100,000	100,000	0
100-450-369	164,200	164,200	164,200	164,200	164,200	0
100-450-370	372,656	458,205	452,922	452,922	452,922	451,682
100-450-371	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
100-450-372	15,000	15,000	15,000	15,000	15,000	15,000
100-450-373	20,283	0	0	0	0	0
100-450-374	0	0	0	0	0	0
TRANSFERS TOTAL	2,372,139	2,465,405	2,460,122	2,460,122	2,460,122	2,094,682
OTHER REVENUES						
100-460-374	0	0	0	0	0	0
100-460-375	0	0	0	0	0	0
100-460-379	5,924	2,314	0	0	5,690	2,000
100-470-340	0	0	0	0	0	0
100-470-388	173,601	0	0	0	0	0
100-470-391	0	0	0	0	0	0
100-470-392	0	0	0	0	0	0
100-470-393	147,329	0	0	0	0	0
OTHER REVENUES TOTAL	326,854	2,314	0	0	5,690	2,000
TOTAL REVENUES	36,332,696	37,341,075	32,006,622	32,006,622	23,487,791	30,430,342

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
500-CITY COUNCIL						
<u>EMPLOYEE SERVICES</u>						
100-500-117	TEMPORARY/SEASONAL	1,500	45,686	15,000	15,000	15,000
100-500-121	FICA SOCIAL SECURITY	139	3,529	1,150	1,150	1,150
100-500-122	WORKERS COMPENSATION	1,898	2,147	1,900	1,900	1,950
100-500-123	STATE UNEMPLOYMENT TAXES	2	655	0	0	0
100-500-131	UNIFORMS	601	939	400	400	400
100-500-133	BUSINESS TRANSPORTATION	0	0	0	0	0
100-500-134	BUSINESS LODGING	0	0	0	0	0
100-500-135	BUSINESS MEALS	2,936	2,087	7,000	7,000	5,000
100-500-141	WORKSHOP TRAINING	10,489	6,115	17,950	17,950	16,950
100-500-142	PROFESSIONAL CONFERENCES	8,515	3,170	3,450	3,450	4,450
100-500-143	MEMBERSHIPS AND DUES	5,657	6,229	6,400	6,400	7,790
100-500-144	SUBSCRIPTIONS AND BOOKS	10,370	11,706	17,530	17,530	17,980
100-500-146	TRAINING- TRANSPORTATION	468	159	800	800	1,311
100-500-147	TRAINING- LODGING	0	6,113	9,400	9,400	9,400
100-500-148	TRAINING- MEALS	215	152	700	700	700
EMPLOYEE SERVICES TOTAL		42,789	88,685	81,680	81,810	82,081
<u>OPERATIONS</u>						
100-500-211	GENERAL OFFICE SUPPLIES	544	1,391	750	750	1,011
100-500-214	COMPUTER SUPPLIES	0	0	0	0	0
100-500-215	POSTAGE	0	0	0	0	0
100-500-219	MISC. OCCASION	200	250	550	550	0
100-500-231	ELECTIONS	13,252	8,072	15,000	26,000	32,500
100-500-232	FOOD/MEALS	0	2,490	2,000	2,000	2,000
100-500-233	CITY SPONSORED EVENTS	1,764	5,691	4,400	4,400	4,400
100-500-259	MISC. SUPPLIES	0	0	0	0	0
100-500-264	COMPUTER ACCESSORIES	0	0	0	0	0
100-500-267	COMPUTERS	0	848	8,000	6,156	8,000
100-500-324	CELL PHONES	2,154	2,737	3,000	3,000	2,565
100-500-326	WIRELESS DATA SERVICES	0	270	504	504	500
OPERATIONS TOTAL		17,915	21,748	34,204	43,360	42,976
<u>CONTRACT SERVICES</u>						
100-500-511	LEGAL SERVICES	203,828	230,855	210,000	210,000	210,000
100-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
100-500-521	COUNTY RECORDING FEES	0	600	3,400	3,400	3,400
100-500-523	OUTSIDE PRINTING	0	0	0	0	0
100-500-528	ADVERTISING	4,649	3,219	2,500	2,500	2,500
CONTRACT SERVICES TOTAL		208,476	234,674	215,900	215,900	215,900
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-500-711	OFFICE FURNITURE	0	0	0	1,844	1,844
100-500-813	CONTRIBUTIONS TO CIVIC PROGRAM	14,893	45,962	66,500	66,500	106,500
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		14,893	45,962	66,500	68,344	106,500
500-CITY COUNCIL		284,073	391,069	398,284	409,284	447,457

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
501-CITY MANAGER'S OFFICE						
EMPLOYEE SERVICES						
REGULAR FULL TIME	505,523	723,928	738,558	738,558	787,500	544,250
OVERTIME	1,472	1,310	100	100	500	1,000
LONGEVITY PAY	864	1,248	1,008	1,008	1,440	960
REGULAR PART-TIME	0	0	0	0	0	0
CERTIFICATION PAY	540	1,080	540	540	1,080	1,080
UNUM LIFE	947	1,367	1,126	1,126	1,126	450
FICA SOCIAL SECURITY	32,168	44,476	55,416	55,416	60,500	34,165
WORKERS COMPENSATION	1,410	1,644	1,455	1,455	1,495	984
STATE UNEMPLOYMENT TAXES	27	412	486	486	585	189
RETIREMENT-TMRS	66,296	97,684	102,272	102,272	104,500	76,602
CITY PAID 457 PLAN	0	0	0	0	0	0
HEALTH INSURANCE	22,716	29,245	31,923	31,923	25,000	31,350
DENTAL INSURANCE	839	1,119	1,149	1,149	1,150	410
LONG TERM DISABILITY	938	1,164	1,482	1,482	1,482	380
VISION INSURANCE	131	227	232	232	232	120
UNIFORMS (BUY)	197	382	400	400	400	499
BUSINESS TRANSPORTATION	0	3,198	0	0	0	0
BUSINESS LODGING	0	0	0	0	130	0
BUSINESS MEALS	3,789	5,907	7,000	7,000	3,500	7,000
WORKSHOP TRAINING	0	0	0	0	0	0
PROFESSIONAL CONFERENCES	6,070	3,835	10,200	7,200	10,200	9,000
MEMBERSHIPS AND DUES	4,653	6,388	7,050	7,050	7,050	6,400
SUBSCRIPTIONS AND BOOKS	1,095	1,095	1,150	1,150	1,150	1,100
TUITION	0	0	0	0	0	0
TRAINING- TRANSPORTATION	1,143	2,998	2,500	2,500	2,500	2,500
TRAINING- LODGING	536	6,393	7,700	7,700	7,700	7,700
TRAINING- MEALS	470	574	1,300	1,300	1,300	1,400
EMPLOYEE SERVICES TOTAL	651,823	935,672	973,047	970,047	1,020,520	727,539
OPERATIONS						
GENERAL OFFICE SUPPLIES	2,284	2,458	2,600	2,600	2,600	2,600
COMPUTER SUPPLIES	812	237	1,500	1,500	1,500	1,500
POSTAGE	326	128	700	700	500	700
MISC. OCCASION	4,993	6,100	5,500	5,500	10,600	2,000
ELECTIONS	0	0	0	0	0	0
FOOD/MEALS	6,619	5,196	9,800	9,800	9,800	6,400
CITY SPONSORED EVENTS	58	1,658	3,000	3,000	3,000	3,000
PROMOTIONAL SUPPLIES	2,719	4,512	3,100	3,100	3,100	3,100
MISC. SUPPLIES	0	0	0	0	0	0
OFFICE FURNITURE	0	0	500	500	500	500
COMPUTER ACCESSORIES	0	0	0	0	0	0
COMPUTERS	0	4,047	5,600	5,600	5,600	1,600
OTHER EQUIPMENT	0	0	0	0	0	0
TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
CELL PHONES	1,893	2,405	2,500	2,500	2,500	2,052
WIRELESS DATA SERVICES	0	0	440	440	440	725
OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
EQUIPMENT REPAIRS/MAINT	1,045	1,202	1,550	1,550	1,550	1,550
OPERATIONS TOTAL	20,749	27,943	36,790	36,790	41,690	25,727
CONTRACT SERVICES						
OTHER PROFESSIONAL SERVICES	52,600	23,761	9,000	12,000	25,000	9,000
COUNTY RECORDING FEES	0	0	0	0	0	0
INSURANCE AND BONDS	0	0	0	0	0	0
OUTSIDE PRINTING	4,222	0	0	0	0	0
ADVERTISING	1,108	0	800	800	800	800
ELECTION JUDGE/JURY SERVICE	0	0	0	0	0	0
SOFTWARE MAINT/LICENSING	378	429	530	530	530	450
OTHER CONTRACT SERVICES	0	100	0	0	0	0
CONTRACT SERVICES TOTAL	58,308	24,290	10,330	13,330	26,330	10,250

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-501-701	CAPITAL OUTLAYS-FIXED ASSETS	0	0	0	0	0	0
100-501-711	OFFICE FURNITURE	0	0	0	0	0	0
100-501-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-501-719	OTHER CAPITAL OUTLAY	147,329	0	0	0	0	0
100-501-813	CONTRIBUTIONS TO CIVIC PROGRAM	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		147,329	0	0	0	0	0
501-CITY MANAGER'S OFFICE		878,209	987,905	1,020,167	1,020,167	1,088,540	763,516

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
503-COMMUNICATIONS						
EMPLOYEE SERVICES						
100-503-111 REGULAR FULL TIME	61,402	96,303	207,731	207,731	180,000	186,850
100-503-114 OVERTIME	0	0	0	0	0	0
100-503-115 LONGEVITY PAY	144	192	192	192	240	48
100-503-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-503-119 CERTIFICATION PAY	0	0	0	0	0	0
100-503-120 UNUM LIFE	161	180	375	375	375	300
100-503-121 FICA SOCIAL SECURITY	4,687	6,964	15,891	15,891	13,640	14,321
100-503-122 WORKERS COMPENSATION	217	254	500	500	500	344
100-503-123 STATE UNEMPLOYMENT TAXES	9	234	330	330	330	126
100-503-124 RETIREMENT-TMRS	8,029	12,713	28,004	28,004	23,500	26,816
100-503-126 HEALTH INSURANCE	7,572	10,436	16,007	16,007	17,605	10,450
100-503-127 DENTAL INSURANCE	280	423	575	575	575	410
100-503-128 LONG TERM DISABILITY	190	277	560	560	560	380
100-503-129 VISION INSURANCE	44	76	98	98	100	120
100-503-131 UNIFORMS (BUY)	0	103	0	0	0	0
100-503-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-503-135 BUSINESS MEALS	0	398	0	350	150	300
100-503-141 WORKSHOP TRAINING	0	0	0	15,025	15,000	0
100-503-142 PROFESSIONAL CONFERENCES	370	960	450	900	900	1,945
100-503-143 MEMBERSHIPS AND DUES	350	380	505	675	800	1,650
100-503-144 SUBSCRIPTIONS AND BOOKS	215	236	469	469	469	513
100-503-146 TRAINING- TRANSPORTATION	0	213	0	673	241	800
100-503-147 TRAINING- LODGING	467	1,703	600	2,050	1,001	2,600
100-503-148 TRAINING- MEALS	0	120	0	130	12	300
EMPLOYEE SERVICES TOTAL	84,136	132,166	272,287	290,535	255,998	248,273
OPERATIONS						
100-503-211 GENERAL OFFICE SUPPLIES	651	1,405	1,080	2,080	2,000	1,134
100-503-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-503-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-503-215 POSTAGE	0	0	150	150	150	158
100-503-232 FOOD/MEALS	2,396	1,879	2,300	2,300	2,300	2,415
100-503-233 CITY SPONSORED EVENTS	1,280	484	2,200	2,200	2,200	2,200
100-503-235 PROMOTIONAL SUPPLIES	583	1,679	1,720	1,720	1,720	2,206
100-503-236 MISC OCCASIONS	0	0	0	0	0	0
100-503-261 OFFICE FURNITURE	0	2,435	0	0	0	0
100-503-263 PHOTOGRAPHIC EQUIPMENT	1,247	493	65	100	65	200
100-503-266 GENERAL ELECTRONIC EQUIPMENT	0	3,352	0	0	0	0
100-503-267 COMPUTERS	0	4,011	0	0	0	8,407
100-503-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-503-324 CELL PHONES	774	1,578	1,200	1,200	1,200	1,030
100-503-431 OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL	6,929	17,317	8,715	9,750	9,635	17,750
CONTRACT SERVICES						
100-503-511 LEGAL SERVICES	0	0	0	0	0	0
100-503-519 OTHER PROFESSIONAL SERVICES	0	415	330	413	412	0
100-503-523 OUTSIDE PRINTING	304	1,156	2,000	2,000	2,000	2,850
100-503-527 DELIVERY, COURIER SERVICE	0	0	0	0	0	0
100-503-528 ADVERTISING	2,388	2,430	4,360	4,360	4,360	2,000
100-503-532 SOFTWARE MAINT/LICENSING	3,615	3,456	3,686	4,376	4,376	5,170
100-503-539 OTHER CONTRACT SERVICES	157,488	136,051	53,139	48,083	52,449	75,129
CONTRACT SERVICES TOTAL	163,795	143,508	63,515	59,232	63,597	85,149
503-COMMUNICATIONS	254,860	292,991	344,517	359,517	329,230	351,172

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
504-HUMAN RESOURCES						
<u>EMPLOYEE SERVICES</u>						
100-504-111 REGULAR FULL TIME	167,279	262,257	283,603	283,603	285,000	340,445
100-504-114 OVERTIME	39	127	0	0	0	0
100-504-115 LONGEVITY PAY	768	864	864	864	1,008	1,152
100-504-116 REGULAR PART-TIME	0	0	0	0	0	0
100-504-118 INSURANCE ALLOWANCE	1,200	1,200	1,200	1,200	1,200	1,200
100-504-119 CERTIFICATION PAY	180	780	180	180	900	900
100-504-120 UNUM LIFE	441	452	401	401	515	450
100-504-121 FICA SOCIAL SECURITY	12,317	19,159	21,765	21,765	21,500	25,369
100-504-122 WORKERS COMPENSATION	502	588	520	520	550	633
100-504-123 STATE UNEMPLOYMENT TAXES	18	360	324	324	351	189
100-504-124 RETIREMENT-TMRS	22,118	35,025	39,563	39,563	37,500	49,299
100-504-126 HEALTH INSURANCE	7,281	13,884	16,675	16,675	17,600	20,900
100-504-127 DENTAL INSURANCE	559	895	851	851	851	615
100-504-128 LONG TERM DISABILITY	515	752	527	527	527	570
100-504-129 VISION INSURANCE	87	172	173	173	173	180
100-504-131 UNIFORMS (BUY)	0	0	0	0	0	0
100-504-135 BUSINESS MEALS	54	0	0	0	20	0
100-504-141 WORKSHOPS/TRAINING	0	752	1,650	975	1,650	1,650
100-504-142 PROFESSIONAL CONFERENCES	1,230	900	500	325	500	900
100-504-143 MEMBERSHIPS AND DUES	421	499	500	500	500	500
100-504-144 SUBSCRIPTIONS AND BOOKS	150	0	250	250	250	250
100-504-145 TUITION	4,499	3,515	10,000	10,000	10,000	7,500
100-504-146 TRAINING - TRANSPORTATION	884	1,508	350	560	350	350
100-504-147 TRAINING- LODGING	2,397	2,289	1,900	3,650	1,900	3,000
100-504-148 TRAINING- MEALS	313	328	125	208	125	400
EMPLOYEE SERVICES TOTAL	223,252	346,309	381,921	383,114	382,970	456,452
<u>OPERATIONS</u>						
100-504-211 GENERAL OFFICE SUPPLIES	678	1,455	2,000	1,500	2,000	2,000
100-504-214 COMPUTER SUPPLIES	268	145	300	300	300	300
100-504-215 POSTAGE	151	187	300	300	300	300
100-504-232 FOOD/MEALS	85	0	50	50	50	50
100-504-233 CITY SPONSORED EVENTS	8,577	5,340	7,500	12,500	12,500	12,500
100-504-235 PROMOTIONAL SUPPLIES	1,285	0	0	0	0	0
100-504-236 MISC OCCASIONS	0	219	250	250	250	250
100-504-237 TRAINING SUPPLIES	419	0	200	200	200	300
100-504-241 REFERENCE BOOKS	0	0	400	190	400	400
100-504-261 OFFICE FURNITURE	124	2,821	300	0	300	300
100-504-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-504-267 COMPUTERS	0	3,612	1,600	1,600	1,600	0
100-504-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-504-323 TRUNK TELEPHONE SYSTEM	2	0	0	0	0	0
100-504-324 CELL PHONES	531	1,547	600	600	1,500	1,545
100-504-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-504-462 EQUIPMENT REPAIRS/MAINT	983	46	0	0	0	0
OPERATIONS TOTAL	13,102	15,373	13,500	17,490	19,400	17,945
<u>CONTRACT SERVICES</u>						
100-504-511 LEGAL SERVICES	4,923	6,535	5,000	5,000	5,000	5,500
100-504-516 TRAINING SERVICES	0	0	0	0	0	16,500
100-504-519 OTHER PROFESSIONAL SERVICES	1,150	30,000	0	0	0	18,660
100-504-523 OUTSIDE PRINTING	41	169	500	417	500	500
100-504-526 TESTING/CERT. PERMITS	3,802	12,538	14,000	14,000	14,000	15,000
100-504-528 ADVERTISING	1,657	644	2,080	1,980	2,080	2,080
100-504-532 SOFTWARE MAINT/LICENSES	148	326	309	309	309	309
100-504-539 OTHER CONTRACT SERVICES	26,873	61,133	56,285	56,285	56,285	61,735
CONTRACT SERVICES TOTAL	38,594	111,345	78,174	77,991	78,174	120,284
504-HUMAN RESOURCES	274,947	473,027	473,595	478,595	480,544	594,681

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
505-CITY CLERK						
EMPLOYEE SERVICES						
100-505-111 REGULAR FULL TIME	121,182	138,298	146,276	146,276	144,010	147,658
100-505-114 OVERTIME	380	186	500	500	500	500
100-505-115 LONGEVITY PAY	192	240	240	240	48	144
100-505-116 REGULAR PART-TIME	0	0	0	0	0	0
100-505-118 INSURANCE ALLOWANCE	0	0	0	0	2,500	2,400
100-505-119 CERTIFICATION PAY	210	600	0	0	900	900
100-505-120 UNUM LIFE	334	231	306	306	306	314
100-505-121 FICA SOCIAL SECURITY	8,764	9,367	11,190	11,190	11,000	11,583
100-505-122 WORKERS COMPENSATION	407	475	420	420	450	266
100-505-123 STATE UNEMPLOYMENT TAXES	27	237	324	324	351	126
100-505-124 RETIREMENT-TMRS	15,525	18,325	20,256	20,256	19,000	21,670
100-505-126 HEALTH INSURANCE	14,513	14,723	15,750	15,750	(1,670)	0
100-505-127 DENTAL INSURANCE	536	520	576	576	576	410
100-505-128 LONG TERM DISABILITY	390	383	402	402	402	401
100-505-129 VISION INSURANCE	79	105	98	98	98	120
100-505-131 UNIFORMS (BUY)	108	0	165	22	22	195
100-505-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-505-134 BUSINESS-LODGING	0	0	0	0	0	0
100-505-135 BUSINESS MEALS	0	0	0	0	20	0
100-505-141 WORKSHOP TRAINING	0	0	0	0	24	0
100-505-142 PROFESSIONAL CONFERENCES	0	595	400	1,885	1,885	1,340
100-505-143 MEMBERSHIPS AND DUES	330	555	345	375	578	680
100-505-144 SUBSCRIPTIONS AND BOOKS	0	119	350	493	493	300
100-505-145 TUITION	0	0	0	0	0	0
100-505-146 TRAINING-TRANSPORATION	102	368	400	400	600	972
100-505-147 TRAINING-LODGING	0	781	1,600	165	165	1,140
100-505-148 TRAINING-MEALS	0	75	500	450	450	450
EMPLOYEE SERVICES TOTAL	163,079	186,183	200,098	200,128	182,708	191,569
OPERATIONS						
100-505-211 GENERAL OFFICE SUPPLIES	1,229	1,121	1,200	1,046	1,046	1,200
100-505-214 COMPUTER SUPPLIES	459	0	750	750	750	500
100-505-215 POSTAGE	110	186	300	300	300	300
100-505-231 ELECTIONS	0	0	0	0	0	0
100-505-232 FOOD/MEALS	0	390	0	0	0	0
100-505-233 CITY SPONSORED EVENTS	0	0	0	0	0	0
100-505-235 PROMOTIONAL SUPPLIES	0	0	0	0	0	0
100-505-261 OFFICE FURNITURE	7,365	0	0	0	0	0
100-505-267 COMPUTERS	0	0	2,800	2,800	2,800	0
100-505-323 TRUCK TELEPHONE SYSTEM	0	0	0	0	0	0
100-505-324 CELL PHONES	387	535	600	600	600	515
100-505-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-505-462 EQUIPMENT REPAIRS/MAINT	1,441	1,202	0	0	700	0
OPERATIONS TOTAL	10,992	3,435	5,650	5,496	6,196	2,515
CONTRACT SERVICES						
100-505-519 OTHER PROFESSIONAL SERVICES	7,130	10,384	8,000	8,000	8,000	8,000
100-505-521 COUNTY RECORDING FEES	0	0	0	0	0	0
100-505-529 ELECTION JUDGE SERVICES	0	0	0	0	0	0
100-505-532 SOFTWARE MAINT/LICENSING	74	10,175	75	199	199	200
CONTRACT SERVICES TOTAL	7,204	20,559	8,075	8,199	8,199	8,200
505-CITY CLERK	181,275	210,177	213,823	213,823	197,103	202,284

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
512-FINANCE						
EMPLOYEE SERVICES						
100-512-111 REGULAR FULL TIME	529,188	542,188	642,139	642,139	501,500	560,429
100-512-114 OVERTIME	1,509	1,053	0	0	1,000	1,000
100-512-115 LONGEVITY PAY	528	720	720	720	960	576
100-512-116 REGULAR PART-TIME	0	0	0	0	0	0
100-512-118 INSURANCE ALLOWANCE	1,200	2,308	1,200	1,200	1,600	1,200
100-512-119 CERTIFICATION PAY	0	150	0	0	900	900
100-512-120 UNUM LIFE	1,277	1,009	1,299	1,299	1,299	750
100-512-121 FICA SOCIAL SECURITY	39,862	40,837	49,167	49,167	38,365	42,140
100-512-122 WORKERS COMPENSATION	1,545	1,799	1,592	1,592	1,650	1,037
100-512-123 STATE UNEMPLOYMENT TAXES	63	646	890	890	633	315
100-512-124 RETIREMENT-TMRS	69,435	72,204	89,459	89,459	70,000	80,772
100-512-126 HEALTH INSURANCE	32,253	29,911	46,946	46,946	26,500	41,800
100-512-127 DENTAL INSURANCE	1,911	1,264	2,009	2,009	1,200	1,025
100-512-128 LONG TERM DISABILITY	1,384	1,550	1,898	1,898	1,898	950
100-512-129 VISION INSURANCE	230	278	344	344	344	300
100-512-131 UNIFORMS (BUY)	29	10	300	300	300	300
100-512-133 BUSINESS TRANSPORTATION	0	0	0	0	553	0
100-512-135 BUSINESS MEALS	0	191	0	0	0	0
100-512-141 WORKSHOP TRAINING	265	962	1,500	1,500	1,500	1,500
100-512-142 PROFESSIONAL CONFERENCES	1,560	0	2,000	2,000	2,000	2,000
100-512-143 MEMBERSHIPS AND DUES	1,440	1,455	1,550	1,550	1,550	1,550
100-512-144 SUBSCRIPTIONS AND BOOKS	50	0	100	100	100	100
100-512-145 TUITION	0	0	0	0	0	0
100-512-146 TRAINING- TRANSPORTATION	292	228	640	640	640	640
100-512-147 TRAINING- LODGING	480	1,519	2,800	2,800	2,800	2,800
100-512-148 TRAINING- MEALS	118	0	600	600	600	600
EMPLOYEE SERVICES TOTAL	684,619	700,282	847,153	847,153	657,892	742,684
OPERATIONS						
100-512-211 GENERAL OFFICE SUPPLIES	1,721	2,532	3,100	3,100	3,100	3,100
100-512-214 COMPUTER SUPPLIES	510	540	625	625	625	625
100-512-215 POSTAGE	1,674	1,740	2,080	2,080	2,080	2,080
100-512-232 FOOD/MEALS	20	73	50	50	160	50
100-512-236 MISC OCCASIONS	0	0	0	0	1,578	0
100-512-261 OFFICE FURNITURE	201	2,194	0	0	0	0
100-512-264 COMPUTER ACCESSORIES	0	923	600	600	600	600
100-512-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-512-267 COMPUTERS	0	6,501	4,800	4,800	5,026	0
100-512-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-512-324 CELL PHONES	917	1,028	1,200	1,200	1,200	1,030
100-512-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-512-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-512-462 OFFICE EQUIPMENT MAINT/REPAIR	2,382	1,766	2,000	2,000	2,000	2,000
OPERATIONS TOTAL	7,425	17,297	14,455	14,455	16,369	9,485
CONTRACT SERVICES						
100-512-513 AUDIT SERVICES	33,100	46,586	46,235	46,235	43,235	46,235
100-512-519 OTHER PROFESSIONAL SERVICES	4,500	0	9,500	9,500	32,500	9,500
100-512-522 INSURANCE AND BONDS	0	0	0	0	0	0
100-512-523 OUTSIDE PRINTING	981	1,922	1,040	1,040	1,040	1,040
100-512-527 DELIVERY, COURIER SERVICES	0	0	200	200	200	200
100-512-528 ADVERTISING	1,416	466	1,050	1,050	1,050	1,050
100-512-532 SOFTWARE MAINT/LICENSING	63,024	26,020	43,100	43,100	43,100	43,100
100-512-533 CAD ENTITY FEE	68,219	90,698	81,500	81,500	108,650	120,000
100-512-537 BANK FEES	55	130	60	60	55	60
100-512-538 COUNTY TAX COLLECTION FEE	2,573	3,600	2,550	2,550	3,956	2,550
100-512-539 OTHER CONTRACT SERVICES	31,450	37,230	35,100	35,100	35,100	35,100
CONTRACT SERVICES TOTAL	205,317	206,652	220,335	220,335	268,886	258,835
512-FINANCE	897,361	924,231	1,081,943	1,081,943	943,147	1,011,004

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
516-MUNICIPAL COURT						
<u>EMPLOYEE SERVICES</u>						
100-516-111 REGULAR FULL TIME	135,685	148,876	160,850	160,850	160,500	160,852
100-516-114 OVERTIME	1,528	1,001	2,000	2,000	500	2,000
100-516-115 LONGEVITY PAY	1,344	1,536	1,536	1,536	672	960
100-516-116 REGULAR PART-TIME	51,111	98,031	54,035	54,035	0	0
100-516-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-516-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-516-119 CERTIFICATION PAY	540	1,080	1,380	1,380	1,080	1,080
100-516-120 UNUM LIFE	357	266	441	441	288	450
100-516-121 FICA SOCIAL SECURITY	14,545	19,034	12,390	12,390	12,250	12,496
100-516-122 WORKERS COMPENSATION	678	791	700	700	720	301
100-516-123 STATE UNEMPLOYMENT TAXES	40	468	810	810	351	189
100-516-124 RETIREMENT-TMRS	18,024	19,984	22,721	22,721	21,500	23,399
100-516-126 HEALTH INSURANCE	22,716	22,731	24,896	24,896	26,500	31,350
100-516-127 DENTAL INSURANCE	839	850	864	864	864	615
100-516-128 LONG TERM DISABILITY	425	440	581	581	581	570
100-516-129 VISION INSURANCE	131	172	147	147	147	180
100-516-131 UNIFORMS (BUY)	390	0	490	490	490	500
100-516-135 BUSINESS MEALS	0	74	200	200	200	200
100-516-141 WORKSHOP TRAINING	1,800	450	2,800	2,800	2,800	650
100-516-142 PROFESSIONAL CONFERENCES	0	0	540	540	540	225
100-516-143 MEMBERSHIPS AND DUES	430	206	665	665	665	390
100-516-144 SUBSCRIPTIONS AND BOOKS	0	86	160	160	160	170
100-516-146 TRAINING- TRANSPORTATION	873	495	2,053	2,053	2,053	603
100-516-147 TRAINING- LODGING	600	200	1,655	1,655	1,655	500
100-516-148 TRAINING- MEALS	161	87	800	800	800	350
EMPLOYEE SERVICES TOTAL	252,217	316,860	292,714	292,714	235,316	238,030
<u>OPERATIONS</u>						
100-516-211 GENERAL OFFICE SUPPLIES	1,509	268	4,285	4,285	4,285	1,500
100-516-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-516-214 COMPUTER SUPPLIES	1,435	1,105	3,100	3,100	3,100	2,000
100-516-215 POSTAGE	1,901	2,668	900	900	2,400	3,000
100-516-217 OFFICE SECURITY	2,002	863	1,308	1,308	1,308	1,400
100-516-232 FOOD/MEALS	0	0	0	0	0	0
100-516-233 CITY SPONSORED EVENTS	0	0	0	0	0	0
100-516-252 MEDICAL SUPPLIES	1,140	1,032	1,040	1,040	1,040	1,550
100-516-259 MISC. SUPPLIES	0	0	0	0	0	0
100-516-261 OFFICE FURNITURE	0	0	0	0	0	0
100-516-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-516-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-516-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-516-267 COMPUTERS	0	0	0	0	0	0
100-516-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-516-321 LIGHT & POWER	2,248	2,083	2,400	2,400	2,400	2,400
100-516-322 NATURAL GAS, PROPANE	978	1,037	1,000	1,000	1,000	1,100
100-516-323 TRUNK TELEPHONE SYSTEM	2,701	2,895	2,600	2,600	2,600	3,000
100-516-324 CELL PHONES	497	535	600	600	600	515
100-516-326 WIRELESS DATA SERVICES	0	0	0	0	0	0
100-516-351 JANITORIAL SERVICES- CONTRACT	0	0	0	0	0	0
100-516-352 CLEANING SUPPLIES	0	0	0	0	0	0
100-516-353 CLEANING-PAPER PRODUCTS	0	0	0	0	0	0
100-516-461 OFFICE EQUIPMENT RENTAL	1,528	858	964	964	964	900
100-516-462 OFFICE EQUIPMENT MAINT/REPAIR	1,272	1,450	2,356	2,356	2,356	3,300
OPERATIONS TOTAL	17,211	14,795	20,553	20,553	22,053	20,665
<u>CONTRACT SERVICES</u>						
100-516-511 LEGAL SERVICES	29,058	34,769	45,000	45,000	35,000	45,000
100-516-518 WARRANTS	343	150	1,980	1,980	1,980	500
100-516-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-516-520 MUNICIPAL JUDGE SERVICES	0	12,338	0	0	36,000	39,140

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
100-516-523	OUTSIDE PRINTING	138	1,774	3,534	3,534	3,534	2,000
100-516-526	TESTING/CERT. PERMITS	75	0	500	500	500	500
100-516-528	ADVERTISING	0	0	1,285	1,285	1,285	1,285
100-516-529	ELECTION JUDGE/JURY SERVICE	174	0	200	200	200	200
100-516-532	SOFTWARE MAINT/LICENSING	26,195	30,878	29,488	29,488	29,488	36,050
100-516-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-516-537	BANK FEES	0	0	0	0	0	0
100-516-539	OTHER CONTRACT SERVICES	9,054	11,330	13,320	13,320	13,320	12,200
100-516-711	OFFICE FURNITURE	0	0	0	0	0	0
100-516-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-516-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		65,036	91,238	95,307	95,307	121,307	136,875
516-MUNICIPAL COURT		334,464	422,894	408,574	408,574	378,676	395,570

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
522-DEVELOPMENT SERVICES						
EMPLOYEE SERVICES						
100-522-111	739,442	511,153	610,479	610,479	670,000	788,090
100-522-114	4,682	6,082	1,000	1,000	9,000	1,000
100-522-115	1,440	384	1,536	1,536	432	816
100-522-116	0	0	0	0	0	0
100-522-118	1,708	600	1,200	1,200	0	0
100-522-119	1,380	3,535	8,020	8,020	6,000	6,480
100-522-120	1,760	833	1,831	1,831	1,831	1,650
100-522-121	54,998	38,316	47,440	47,440	51,500	60,880
100-522-122	2,135	2,486	2,200	2,200	2,300	3,940
100-522-123	108	1,232	1,460	1,460	1,398	694
100-522-124	98,101	67,154	67,425	67,425	90,000	114,451
100-522-126	62,624	58,017	75,622	75,622	88,000	114,950
100-522-127	2,844	2,093	3,169	3,169	3,169	2,255
100-522-128	2,015	1,459	2,409	2,409	2,409	2,090
100-522-129	400	401	538	538	538	660
100-522-131	1,036	783	2,300	2,300	2,300	1,500
100-522-133	0	0	0	0	0	0
100-522-134	0	0	0	0	0	0
100-522-141	3,412	6,883	3,500	3,500	3,500	2,100
100-522-142	12,403	1,780	9,900	9,900	9,900	7,910
100-522-143	4,114	2,777	7,465	7,465	7,465	3,749
100-522-144	1,796	1,303	2,600	2,600	2,600	1,526
100-522-145	0	0	0	0	0	0
100-522-146	3,753	0	2,250	2,250	2,250	1,654
100-522-147	4,591	2,049	3,500	3,500	3,500	5,170
100-522-148	2,716	0	3,250	3,250	3,250	3,300
EMPLOYEE SERVICES TOTAL	1,007,457	709,320	859,094	859,094	961,342	1,124,865
OPERATIONS						
100-522-211	7,058	3,744	4,050	4,050	4,050	3,750
100-522-213	0	0	0	0	0	0
100-522-214	4,319	693	5,000	5,000	5,000	2,750
100-522-215	5,438	5,376	4,500	4,500	4,500	6,000
100-522-232	1,107	2,341	800	1,300	1,200	1,300
100-522-233	625	0	2,500	2,000	2,500	0
100-522-236	0	160	0	0	39	0
100-522-256	0	39	500	500	500	500
100-522-259	0	105	0	0	0	0
100-522-261	2,774	110	0	0	381	500
100-522-263	0	0	0	0	0	0
100-522-264	1,286	177	5,000	5,000	5,000	250
100-522-267	5,365	8,089	8,400	8,400	8,400	1,600
100-522-269	0	0	0	0	0	0
100-522-323	0	0	0	0	0	0
100-522-324	4,226	4,009	5,040	5,040	5,040	5,645
100-522-326	0	0	0	0	0	0
100-522-414	9,180	11,212	10,448	10,448	10,448	5,457
100-522-419	0	0	0	0	0	0
100-522-461	0	0	0	0	0	0
100-522-462	1,997	1,202	1,200	1,200	1,200	1,200
OPERATIONS TOTAL	43,376	37,256	47,438	47,438	48,258	28,952
CONTRACT SERVICES						
100-522-519	0	406	0	149,500	150,000	250,000
100-522-521	2,000	1,165	2,200	2,200	2,200	2,000
100-522-522	0	0	0	0	0	0
100-522-523	1,202	538	2,310	2,310	2,310	1,000
100-522-526	0	0	0	0	0	0
100-522-527	0	0	0	0	100	0
100-522-528	5,070	10,188	6,000	6,000	6,000	6,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
100-522-532	SOFTWARE MAINT/LICENSING	24,516	23,577	31,248	31,248	31,248	31,294
100-522-539	OTHER CONTRACT SERVICES	1,018,025	1,146,579	1,169,295	1,169,295	800,000	677,100
	CONTRACT SERVICES TOTAL	1,050,814	1,182,452	1,211,053	1,360,553	991,858	967,394
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-522-711	OFFICE FURNITURE	0	0	0	0	0	0
100-522-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-522-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-522-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-522-723	MOTOR VEHICLES	0	0	0	0	0	0
100-522-819	OTHER CONTRIBUTIONS	0	0	0	0	0	0
100-522-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	522-DEVELOPMENT SERVICES	2,101,646	1,929,028	2,117,585	2,267,085	2,001,458	2,121,211

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
524-MAIN STREET PROGRAM						
<u>EMPLOYEE SERVICES</u>						
100-524-111 REGULAR FULL TIME	79,917	130,429	148,985	148,985	145,855	187,200
100-524-114 OVERTIME	0	0	0	0	0	0
100-524-115 LONGEVITY PAY	144	192	192	192	288	96
100-524-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
100-524-119 CERTIFICATION PAY	0	0	0	0	0	0
100-524-120 UNUM LIFE	224	233	297	297	297	300
100-524-121 FICA SOCIAL SECURITY	5,979	9,797	11,397	11,397	11,158	14,351
100-524-122 WORKERS COMPENSATION	217	389	344	344	350	345
100-524-123 STATE UNEMPLOYMENT TAXES	18	234	162	162	234	126
100-524-124 RETIREMENT-TMRS	10,448	17,203	20,631	20,631	19,355	26,873
100-524-126 HEALTH INSURANCE	8,203	15,154	16,597	16,597	12,500	20,900
100-524-127 DENTAL INSURANCE	326	567	576	576	576	410
100-524-128 LONG TERM DISABILITY	215	387	369	369	369	380
100-524-129 VISION INSURANCE	51	115	99	99	99	120
100-524-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-524-135 BUSINESS MEALS	1,059	803	1,500	1,500	1,500	1,500
100-524-141 WORKSHOP TRAINING	355	350	400	400	400	400
100-524-142 PROFESSIONAL CONFERENCES	450	2,361	1,545	1,545	1,545	1,545
100-524-143 MEMBERSHIPS AND DUES	1,260	1,364	1,375	1,375	1,375	1,825
100-524-144 SUBSCRIPTIONS AND BOOKS	3,002	1,327	2,250	2,250	2,250	2,250
100-524-146 TRAINING- TRANSPORTATION	68	533	1,700	1,700	1,700	1,700
100-524-147 TRAINING- LODGING	1,054	1,727	2,500	2,500	2,500	2,500
100-524-148 TRAINING- MEALS	217	397	880	880	880	880
EMPLOYEE SERVICES TOTAL	113,206	183,559	211,799	211,799	203,231	263,701
<u>OPERATIONS</u>						
100-524-211 GENERAL OFFICE SUPPLIES	1,726	1,232	1,545	1,545	1,545	1,545
100-524-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-524-214 COMPUTER SUPPLIES	306	199	500	500	500	500
100-524-215 POSTAGE	4	45	100	100	100	100
100-524-232 FOOD/MEALS	0	0	0	0	0	0
100-524-233 CITY SPONSORED EVENTS	0	0	0	0	0	0
100-524-235 PROMOTIONAL SUPPLIES	0	2,290	2,100	2,100	2,100	2,100
100-524-261 OFFICE FURNITURE	0	136	0	0	0	0
100-524-267 COMPUTERS	1,906	1,872	0	0	0	0
100-524-269 OTHER OFFICE EQUIPMENT	0	778	0	0	0	0
100-524-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-524-324 CELL PHONES	672	1,568	600	600	1,450	1,030
100-524-326 WIRELESS DATA SERVICES	0	0	0	0	0	275
100-524-461 OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-524-462 OFFICE EQUIPMENT MAINT/REPAIR	1,631	1,181	2,000	2,000	2,000	2,000
OPERATIONS TOTAL	6,244	9,300	6,845	6,845	7,695	7,550
<u>CONTRACT SERVICES</u>						
100-524-512 ENGINEERING SERVICES	0	0	1,425	1,425	1,425	1,425
100-524-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-524-523 OUTSIDE PRINTING	0	0	0	0	0	0
100-524-528 ADVERTISING	0	0	0	0	0	0
100-524-532 SOFTWARE MAINT/LICENSES	256	1,034	1,260	1,260	1,260	1,260
100-524-539 OTHER CONTRACT SERVICES	0	35	200	200	200	200
CONTRACT SERVICES TOTAL	256	1,069	2,885	2,885	2,885	2,885
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-524-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-524-819 OTHER CONTRIBUTIONS	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
524-MAIN STREET PROGRAM	119,705	193,928	221,529	221,529	213,811	274,136

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
527-MOODY MUSEUM						
OPERATIONS						
100-527-211 GENERAL OFFICE SUPPLIES	0	183	350	350	350	350
100-527-214 COMPUTER SUPPLIES	0	0	200	200	200	200
100-527-215 POSTAGE	0	0	0	0	0	0
100-527-217 OFFICE SECURITY	1,497	1,533	1,200	1,200	1,200	1,200
100-527-254 BOTANICAL/LANDSCAPE	0	0	600	600	600	600
100-527-259 MISC. SUPPLIES	0	0	500	500	500	500
100-527-267 COMPUTERS	0	1,235	0	0	0	0
100-527-321 LIGHT & POWER	3,542	3,671	4,800	4,800	4,800	4,800
100-527-322 NATURAL GAS, PROPANE	1,007	994	950	950	950	950
100-527-323 TRUNK TELEPHONE SYSTEMS	0	0	0	0	0	0
100-527-326 WIRELESS DATA SERVICES	744	1,021	0	0	965	0
100-527-341 ROOFING REPAIRS	0	0	0	0	0	13,000
100-527-342 ELECTRICAL REPAIRS	0	0	0	0	0	0
100-527-348 GROUNDS MAINTENANCE	0	0	0	0	0	0
100-527-349 MISC. REPAIRS/MAINT	21,730	674	1,000	1,000	1,000	1,000
100-527-351 JANITORIAL SERVICES-CONTRACT	0	0	0	0	0	0
100-527-352 CLEANING SUPPLIES	0	0	0	0	0	0
100-527-353 CLEANING-PAPER PRODUCTS	0	0	0	0	0	0
OPERATIONS TOTAL	28,520	9,311	9,600	9,600	10,565	22,600
CONTRACT SERVICES						
100-527-512 ENGINEERING SERVICES	0	0	0	0	0	0
100-527-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-527-522 INSURANCE AND BONDS	0	0	0	0	0	0
100-527-528 ADVERTISING	0	0	0	0	0	0
100-527-539 OTHER CONTRACT SERVICES	1,200	5,696	11,125	11,125	11,125	10,325
CONTRACT SERVICES TOTAL	1,200	5,696	11,125	11,125	11,125	10,325
527-MOODY MUSEUM	29,720	15,007	20,725	20,725	21,690	32,925

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
532-PUBLIC LIBRARY						
<u>EMPLOYEE SERVICES</u>						
100-532-111	320,425	347,432	437,103	437,103	430,000	437,345
100-532-114	1,920	2,864	0	0	2,400	0
100-532-115	1,824	1,416	2,185	2,185	1,824	2,496
100-532-116	16,804	18,218	17,182	17,182	18,000	24,945
100-532-117	0	1,431	1,752	1,752	1,752	1,752
100-532-118	3,969	1,200	6,000	6,000	1,200	1,200
100-532-119	450	0	360	360	450	900
100-532-120	879	577	876	876	876	1,200
100-532-121	26,413	28,125	33,438	33,438	33,000	35,943
100-532-122	1,051	1,223	1,082	1,082	1,150	1,151
100-532-123	93	1,125	1,460	1,460	990	630
100-532-124	44,313	49,301	56,643	56,643	57,000	63,459
100-532-126	23,347	41,216	66,389	66,389	70,000	73,150
100-532-127	1,119	1,535	2,305	2,305	2,305	1,640
100-532-128	991	954	1,152	1,152	1,152	1,520
100-532-129	135	311	392	392	392	480
100-532-131	0	0	0	0	0	0
100-532-133	0	0	175	175	175	175
100-532-135	0	0	0	0	0	0
100-532-141	0	0	0	0	0	0
100-532-142	360	786	2,412	2,412	2,412	2,412
100-532-143	1,623	1,148	1,811	1,811	1,811	1,811
100-532-144	0	0	0	0	0	0
100-532-146	0	0	159	402	400	159
100-532-147	0	2,596	2,415	2,415	2,415	2,415
100-532-148	0	0	692	692	692	692
EMPLOYEE SERVICES TOTAL	445,716	501,458	635,983	636,226	630,396	655,475
<u>OPERATIONS</u>						
100-532-211	11,144	12,412	14,000	13,757	14,000	14,000
100-532-213	0	0	0	0	0	0
100-532-214	3,893	4,356	4,500	4,500	4,500	4,500
100-532-215	1,542	1,510	2,000	2,000	2,000	2,000
100-532-217	1,070	1,341	1,200	1,797	1,800	1,200
100-532-232	20	0	0	0	0	0
100-532-234	0	0	0	0	0	0
100-532-241	2,268	962	2,700	2,700	2,700	2,700
100-532-252	435	374	230	230	400	230
100-532-259	0	0	0	0	0	0
100-532-261	19,680	7,473	0	0	0	0
100-532-267	0	11,402	18,950	18,950	19,100	0
100-532-269	0	0	0	0	0	0
100-532-321	14,132	12,865	18,000	18,000	18,000	18,000
100-532-322	1,506	1,665	2,000	2,515	2,000	2,000
100-532-323	4,570	4,924	4,300	4,300	4,300	4,300
100-532-324	387	535	600	600	600	515
100-532-326	0	0	0	0	0	480
100-532-431	0	0	500	500	500	500
100-532-461	0	0	0	0	0	0
100-532-462	454	642	1,000	1,000	1,000	1,000
OPERATIONS TOTAL	61,101	60,461	69,980	70,849	70,900	51,425
<u>CONTRACT SERVICES</u>						
100-532-519	0	0	0	0	0	(1)
100-532-523	0	0	0	0	0	0
100-532-532	6,554	4,989	8,800	8,800	8,800	8,800
100-532-536	1,995	2,094	2,200	2,200	2,200	2,200
100-532-539	7,271	3,313	5,400	4,786	5,301	15,400
CONTRACT SERVICES TOTAL	15,821	10,395	16,400	15,786	16,301	26,399

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-532-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-532-713	DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-532-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-532-718	LIBRARY BOOKS	40,855	34,579	45,000	44,502	45,000	45,000
100-532-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-532-725	OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		40,855	34,579	45,000	44,502	45,000	45,000
532-PUBLIC LIBRARY		563,492	606,894	767,363	767,363	762,597	778,299

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
542-FIRE DEPARTMENT						
EMPLOYEE SERVICES						
100-542-111 REGULAR FULL TIME	2,010,830	2,333,556	2,522,181	2,522,181	2,422,500	2,619,714
100-542-112 MANDATORY OVERTIME	0	0	0	0	0	0
100-542-114 OVERTIME	277,476	343,736	355,000	355,000	355,000	355,000
100-542-115 LONGEVITY PAY	9,744	10,992	10,896	10,896	10,964	12,288
100-542-116 REGULAR PART-TIME	0	0	0	0	0	0
100-542-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-542-118 INSURANCE ALLOWANCE	1,200	1,108	2,400	2,400	0	0
100-542-119 CERTIFICATION PAY	15,060	28,150	33,920	33,920	40,000	40,620
100-542-120 UNUM LIFE	4,157	4,043	3,805	3,805	3,805	4,200
100-542-121 FICA SOCIAL SECURITY	171,076	198,016	203,554	203,554	215,000	210,649
100-542-122 WORKERS COMPENSATION	37,959	44,179	39,100	39,100	40,000	57,096
100-542-123 STATE UNEMPLOYMENT TAXES	229	3,393	3,888	3,888	3,276	1,764
100-542-124 RETIREMENT-TMRS	301,881	358,403	372,123	372,123	370,000	394,887
100-542-126 HEALTH INSURANCE	175,278	195,228	253,341	253,341	265,000	292,600
100-542-127 DENTAL INSURANCE	6,699	7,459	7,203	7,203	7,203	5,740
100-542-128 LONG TERM DISABILITY	4,709	6,745	5,007	5,007	5,007	5,320
100-542-129 VISION INSURANCE	1,038	1,509	1,224	1,224	1,224	1,680
100-542-131 UNIFORMS (BUY)	15,880	18,310	18,800	18,800	18,800	28,500
100-542-133 BUSINESS TRANSPORTATION	15	10,174	0	0	0	0
100-542-135 BUSINESS MEALS	672	697	700	700	700	1,000
100-542-141 WORKSHOP TRAINING	10,449	10,952	10,750	10,750	10,750	19,750
100-542-142 PROFESSIONAL CONFERENCES	1,585	1,420	1,600	1,600	1,600	1,600
100-542-143 MEMBERSHIPS AND DUES	1,115	1,165	1,200	1,200	1,200	1,300
100-542-144 SUBSCRIPTIONS AND BOOKS	1,629	2,731	3,000	3,000	3,000	3,000
100-542-145 TUITION	0	0	0	0	0	0
100-542-146 TRAINING- TRANSPORTATION	75	22	800	800	800	800
100-542-147 TRAINING- LODGING	2,151	5,312	5,000	5,000	5,000	5,000
100-542-148 TRAINING- MEALS	1,415	1,672	1,700	1,700	1,700	2,000
EMPLOYEE SERVICES TOTAL	3,052,320	3,588,971	3,857,192	3,857,192	3,782,529	4,064,508
OPERATIONS						
100-542-211 GENERAL OFFICE SUPPLIES	994	4,243	1,000	1,000	1,000	1,000
100-542-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-542-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-542-215 POSTAGE	131	68	300	300	300	300
100-542-217 OFFICE SECURITY	0	0	0	0	0	0
100-542-226 MISC. HARDWARE	293	295	300	300	300	300
100-542-232 FOOD/MEALS	1,228	1,382	1,500	1,500	1,500	1,500
100-542-233 CITY SPONSORED EVENTS	791	937	500	500	500	1,100
100-542-247 TURNOUT PROTECTIVE GEAR	23,074	39,953	22,500	22,500	22,500	90,500
100-542-248 HOUSEHOLD SUPPLIES	272	299	300	300	300	300
100-542-249 FIRE PREVENTION SUPPLIES	1,681	1,800	1,800	1,800	1,800	2,500
100-542-252 MEDICAL SUPPLIES	4,966	12,728	10,000	10,000	10,000	15,000
100-542-253 CHEMICALS	1,948	201	3,100	5,038	3,100	4,600
100-542-255 RECREATIONAL/SPORTS EQUIP.	0	0	0	0	0	0
100-542-256 MINOR TOOLS/INSTRUMENTS	17,466	8,707	13,400	13,400	13,400	15,000
100-542-257 RECOGNITION/AWARD SUPPLIES	400	364	400	400	400	400
100-542-259 MISC. SUPPLIES	4,924	5,042	5,000	5,000	5,000	5,000
100-542-261 OFFICE FURNITURE	0	726	4,500	3,677	4,500	10,000
100-542-262 COMMUNICATION EQUIPMENT	3,959	8,853	4,000	4,000	4,000	5,000
100-542-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-542-264 COMPUTER ACCESSORIES	235	295	300	300	300	300
100-542-265 INSTRUMENTS/APPARATUS	32,423	108,316	24,600	22,200	22,200	205,000
100-542-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-542-267 COMPUTERS	8,500	14,269	15,400	16,043	16,500	2,400
100-542-268 APPLIANCES	3,815	1,501	5,000	3,885	5,000	5,000
100-542-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-542-271 GROUNDS KEEPING EQUIPMENT	608	289	1,400	1,400	1,400	2,500
100-542-311 LONG TERM LEASE	0	0	0	0	0	0
100-542-313 SHORT TERM RENTAL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
100-542-321	LIGHT & POWER	11,470	12,716	18,000	18,000	18,000	18,000
100-542-322	NATURAL GAS, PROPANE	3,382	3,436	3,600	3,600	3,600	3,600
100-542-323	TRUNK TELEPHONE SYSTEM	4,579	4,793	4,300	4,300	4,950	4,300
100-542-324	CELL PHONES	3,919	4,274	4,400	4,400	4,200	3,620
100-542-325	PAGERS	0	0	0	0	0	0
100-542-326	WIRELESS DATA SERVICES	6,822	7,338	7,800	7,800	7,800	4,620
100-542-349	MISC REPAIRS/MAINT	880	3,994	4,000	4,000	4,000	4,000
100-542-352	CLEANING SUPPLIES	548	699	700	700	700	700
100-542-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-542-412	LIGHT EQUIPMENT RENTAL	5,102	5,400	5,400	5,400	5,400	3,710
100-542-414	MOTOR VEHICLE RENTAL	33,155	66,037	43,815	43,815	43,815	57,234
100-542-415	TRUCKS, HEAVY EQUIP RENTAL	238,686	318,760	263,760	263,760	263,760	257,319
100-542-419	REPLACEMENT FUND CONTRIBUTION	453,000	91,322	91,322	91,322	91,322	0
100-542-429	BODY SHOP PARTS	0	0	0	0	0	0
100-542-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
100-542-432	MACHINE TOOLS MAINT/REPAIR	1,500	1,800	1,800	1,800	1,800	2,000
100-542-434	ELECTRIC MOTOR MAINT/REPAIR	0	0	0	0	0	0
100-542-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
100-542-441	FUEL (GAS, DIESEL)	0	0	0	0	0	0
100-542-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-542-462	EQUIPMENT REPAIRS/MAINT	645	707	800	800	800	900
OPERATIONS TOTAL		871,394	731,543	564,997	563,240	564,147	727,703
CONTRACT SERVICES							
100-542-519	OTHER PROFESSIONAL SERVICES	14,000	0	0	0	0	0
100-542-523	OUTSIDE PRINTING	1,114	1,549	1,400	757	1,400	1,400
100-542-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-542-525	SOFTWARE MAINTENANCE LICENSE	0	0	0	0	0	0
100-542-526	TESTING/CERT. PERMITS	14,243	14,362	16,245	16,245	16,245	16,445
100-542-527	DELIVERY, COURIER SERVICE	262	532	600	600	600	600
100-542-532	SOFTWARE MAINT/LICENSING	22,404	23,968	30,600	30,600	30,600	32,500
100-542-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-542-539	OTHER CONTRACT SERVICES	52,300	54,944	65,700	68,100	68,100	127,800
CONTRACT SERVICES TOTAL		104,323	95,355	114,545	116,302	116,945	178,745
CAPITAL OUTLAY & CONTRIBUTIONS							
100-542-711	OFFICE FURNITURE	0	0	0	0	0	0
100-542-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-542-713	DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-542-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-542-717	INSTRUMENTS/APPARATUS	0	0	0	0	0	0
100-542-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-542-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-542-722	LIGHT EQUIPMENT	0	0	0	0	0	0
100-542-723	MOTOR VEHICLES	0	0	0	0	0	0
100-542-725	OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	0	0	0
542-FIRE DEPARTMENT		4,028,037	4,415,869	4,536,734	4,536,734	4,463,621	4,970,956

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
552-POLICE DEPARTMENT						
EMPLOYEE SERVICES						
100-552-111 REGULAR FULL TIME	2,821,534	3,178,277	3,423,183	3,423,183	3,430,000	3,627,716
100-552-113 REIMBURSED OVERTIME	0	0	0	0	0	0
100-552-114 OVERTIME	230,630	205,530	187,804	187,804	200,000	226,245
100-552-115 LONGEVITY PAY	15,792	16,080	17,616	17,616	17,040	20,112
100-552-118 INSURANCE ALLOWANCE	1,846	2,400	2,400	2,400	3,500	7,200
100-552-119 CERTIFICATION PAY	25,910	57,275	74,160	74,160	65,000	63,000
100-552-120 UNUM LIFE	6,975	5,297	6,589	6,589	6,589	6,912
100-552-121 FICA SOCIAL SECURITY	228,459	254,837	271,482	271,482	262,500	288,091
100-552-122 WORKERS COMPENSATION	61,005	70,998	62,835	62,835	65,000	65,246
100-552-123 STATE UNEMPLOYMENT TAXES	407	5,164	6,550	6,550	5,146	2,772
100-552-124 RETIREMENT-TMRS	403,921	456,482	498,982	498,982	455,000	539,155
100-552-126 HEALTH INSURANCE	272,933	284,323	384,379	384,379	335,000	446,130
100-552-127 DENTAL INSURANCE	10,306	11,063	11,815	11,815	11,815	9,592
100-552-128 LONG TERM DISABILITY	8,314	8,931	8,669	8,669	8,669	8,360
100-552-129 VISION INSURANCE	1,612	2,175	2,010	2,010	2,010	2,744
100-552-131 UNIFORMS (BUY)	23,479	27,072	25,690	26,190	25,690	26,290
100-552-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-552-135 BUSINESS MEALS	0	0	0	20	0	0
100-552-141 WORKSHOP TRAINING	8,823	10,499	12,100	10,900	10,900	24,950
100-552-142 PROFESSIONAL CONFER.	3,478	310	650	650	650	650
100-552-143 MEMBERSHIPS AND DUES	951	899	1,140	1,140	1,140	1,140
100-552-144 SUBSCRIPTIONS AND BOOKS	1,463	1,772	1,275	875	1,275	1,275
100-552-146 TRAINING- TRANSPORTATION	78	364	300	1,500	1,500	1,500
100-552-147 TRAINING- LODGING	2,981	625	2,500	3,700	2,500	2,500
100-552-148 TRAINING- MEALS	782	842	1,280	1,280	1,280	1,280
100-552-149 LEOSE-TRAINING	4,700	0	19,168	24,721	24,721	24,721
EMPLOYEE SERVICES TOTAL	4,136,379	4,601,213	5,022,577	5,029,450	4,936,925	5,397,581
OPERATIONS						
100-552-211 GENERAL OFFICE SUPPLIES	7,932	8,123	6,500	7,500	6,500	6,500
100-552-213 PHOTOGRAPHIC SUPPLIES	72	0	0	0	0	0
100-552-214 COMPUTER SUPPLIES	2,746	2,782	1,925	2,998	3,000	1,925
100-552-215 POSTAGE	1,268	1,391	1,350	1,350	1,350	1,350
100-552-232 FOOD/MEALS	1,655	1,691	1,860	2,015	1,860	1,860
100-552-236 MISC OCCASIONS	4,465	4,026	2,080	2,080	2,080	2,080
100-552-237 TRAINING SUPPLIES	0	0	0	0	0	0
100-552-240 VICTIM SERVICES EXPENSES	162	633	0	0	210	0
100-552-242 FIRE ARMS SUPPLIES	32,573	16,878	12,160	10,427	12,160	12,160
100-552-243 INVESTIGATIVE SUPPLIES	2,539	2,833	1,200	1,200	1,200	1,200
100-552-244 VICTIM SERVICES DONATION EXP	0	0	0	0	0	0
100-552-256 MINOR TOOLS/INSTRUMENTS	4,464	2,137	1,700	1,700	1,700	1,700
100-552-259 MISC. SUPPLIES	6,059	4,466	1,800	1,800	1,800	1,800
100-552-261 OFFICE FURNITURE	8,413	1,694	2,100	475	2,100	2,100
100-552-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-552-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-552-264 COMPUTER ACCESSORIES	1,041	3,850	1,452	1,855	2,000	1,452
100-552-267 COMPUTERS	47,247	21,582	23,100	20,052	23,100	53,068
100-552-269 OTHER OFFICE EQUIPMENT	1,201	540	0	0	0	0
100-552-279 OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	0
100-552-321 LIGHT & POWER	11,884	11,176	19,300	19,300	19,300	19,300
100-552-323 TRUNK TELEPHONE SYSTEM	2,735	2,933	4,500	4,500	4,500	4,500
100-552-324 CELL PHONES	9,220	10,444	9,500	9,500	9,600	11,000
100-552-325 PAGERS	0	0	0	0	0	0
100-552-326 WIRELESS DATA SERVICES	6,665	7,977	7,700	7,700	7,700	8,355
100-552-349 MISC REPAIRS/MAINT	22,095	0	0	0	0	0
100-552-414 MOTOR VEHICLE RENTAL	209,479	266,876	249,308	249,308	249,308	281,819
100-552-419 REPLACEMENT FUND CONTRIBUTION	107,926	23,526	13,397	13,397	13,397	0
100-552-462 OFFICE EQUIPMENT MAINT/REPAIR	4,891	5,639	6,140	6,140	6,140	6,140
OPERATIONS TOTAL	496,732	401,197	367,072	363,297	369,005	418,309

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
	<u>CONTRACT SERVICES</u>						
100-552-514	MEDICAL SERVICES	0	0	0	0	0	0
100-552-516	TRAINING SERVICES	0	0	0	0	0	0
100-552-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-552-523	OUTSIDE PRINTING	2,516	2,611	1,750	40	1,750	1,750
100-552-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-552-532	SOFTWARE MAINT/LICENSING	33,020	78,620	127,725	136,044	125,000	175,726
100-552-539	OTHER CONTRACT SERVICES	205,073	281,769	238,690	234,536	225,000	211,682
	CONTRACT SERVICES TOTAL	240,609	363,000	368,165	370,620	351,750	389,158
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-552-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-552-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-552-719	OTHER CAPITAL OUTLAY	173,601	0	0	0	0	0
100-552-723	MOTOR VEHICLES	0	0	0	0	0	0
100-552-725	OTHER EQUIPMENT	0	(160)	0	0	0	0
100-552-819	OTHER CONTRIBUTIONS	20,000	20,000	20,000	20,000	20,000	20,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	193,601	19,840	20,000	20,000	20,000	20,000
	552-POLICE DEPARTMENT	5,067,321	5,385,249	5,777,814	5,783,367	5,677,680	6,225,048

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
558-ANIMAL SERVICES						
<u>EMPLOYEE SERVICES</u>						
100-558-111 REGULAR FULL TIME	117,997	159,570	197,912	268,773	215,000	239,824
100-558-114 OVERTIME	20,458	29,322	9,000	9,000	27,000	26,600
100-558-115 LONGEVITY PAY	480	288	288	288	384	576
100-558-116 REGULAR PART-TIME	0	0	0	0	0	0
100-558-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-558-118 INSURANCE ALLOWANCE	646	0	0	0	0	0
100-558-119 CERTIFICATION PAY	0	0	0	0	0	0
100-558-120 UNUM LIFE	320	287	217	217	300	750
100-558-121 FICA SOCIAL SECURITY	10,691	14,159	15,307	15,307	15,000	18,448
100-558-122 WORKERS COMPENSATION	407	475	420	420	400	5,658
100-558-123 STATE UNEMPLOYMENT TAXES	37	576	490	490	482	315
100-558-124 RETIREMENT-TMRS	18,210	24,836	27,707	27,707	26,500	34,545
100-558-126 HEALTH INSURANCE	16,406	25,741	26,459	26,459	35,220	41,800
100-558-127 DENTAL INSURANCE	606	989	864	864	864	1,025
100-558-128 LONG TERM DISABILITY	366	447	286	286	780	950
100-558-129 VISION INSURANCE	123	148	147	147	240	300
100-558-131 UNIFORMS (BUY)	1,518	3,244	3,000	2,855	3,000	3,000
100-558-132 UNIFORM RENTAL	0	0	0	0	0	0
100-558-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-558-141 WORKSHOP TRAINING	650	880	2,350	50	50	2,850
100-558-142 PROFESSIONAL CONFERENCES	0	11	0	0	0	0
100-558-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-558-146 TRAINING- TRANSPORTATION	0	61	210	0	0	210
100-558-147 TRAINING- LODGING	0	0	0	0	0	0
100-558-148 TRAINING- MEALS	0	0	150	0	0	150
EMPLOYEE SERVICES TOTAL	188,915	261,034	284,807	352,863	325,220	377,001
<u>OPERATIONS</u>						
100-558-211 GENERAL OFFICE SUPPLIES	0	574	1,000	1,000	1,000	1,000
100-558-215 POSTAGE	0	235	0	56	60	0
100-558-226 MISC. HARDWARE	0	0	0	0	0	0
100-558-244 ANIMAL SHELTER DONATION EXP	0	0	0	0	0	0
100-558-252 MEDICAL SUPPLIES	0	0	2,350	2,350	2,350	3,350
100-558-253 CHEMICALS	0	0	1,020	1,020	1,000	0
100-558-256 MINOR TOOLS/INSTRUMENTS	180	0	0	0	0	0
100-558-259 MISC. SUPPLIES	2,110	5,827	2,100	3,156	3,156	4,000
100-558-261 OFFICE FURNITURE	541	0	0	0	0	0
100-558-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-558-267 COMPUTERS	0	0	0	0	0	1,200
100-558-268 APPLIANCES	0	509	0	0	0	0
100-558-269 OTHER OFFICE EQUIPMENT	784	437	500	589	589	500
100-558-278 ANIMAL CONTROL DEVICES	687	699	500	500	500	500
100-558-313 SHORT TERM RENTAL	1,813	0	0	0	0	0
100-558-321 LIGHT & POWER	7,090	9,822	13,000	13,000	13,000	13,000
100-558-322 NATURAL GAS, PROPANE	0	0	0	0	0	0
100-558-323 TRUNK TELEPHONE SYSTEM	2,105	2,619	1,900	1,900	2,800	1,900
100-558-324 CELL PHONES	1,284	1,389	1,800	1,800	1,600	1,545
100-558-325 PAGERS	0	0	0	0	0	0
100-558-326 WIRELESS DATA SERVICES	0	0	0	0	0	480
100-558-349 MISC REPAIRS/MAINT	0	685	0	1,604	1,604	0
100-558-352 CLEANING SUPPLIES	2,979	3,594	2,000	2,000	2,800	4,520
100-558-353 CLEANING- PAPER PRODUCTS	0	0	0	0	0	0
100-558-414 MOTOR VEHICLE RENTAL	18,215	22,423	20,895	20,895	20,895	10,913
100-558-419 REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
100-558-462 OFFICE EQUIPMENT MAINT/REPAIR	1,249	1,936	2,040	2,040	1,093	2,040
OPERATIONS TOTAL	39,037	50,748	49,105	51,910	52,447	44,948
<u>CONTRACT SERVICES</u>						
100-558-514 MEDICAL SERVICES	0	0	0	0	0	0
100-558-515 VETERINARIAN SERVICES	15,612	41,565	30,000	30,000	30,000	55,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
100-558-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-558-524	LAUNDRY AND CLEANING	0	0	0	0	0	0
100-558-532	SOFTWARE MAINT/LICENSES	0	380	400	400	400	400
100-558-539	OTHER CONTRACT SERVICES	53,308	87,992	45,100	93,739	92,100	90,900
	CONTRACT SERVICES TOTAL	68,920	129,937	75,500	124,139	122,500	146,300
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-558-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-558-723	MOTOR VEHICLES	0	0	0	0	0	0
100-558-724	HEAVY EQUIPMENT	0	0	0	0	0	0
100-558-725	OTHER EQUIPMENT	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	558-ANIMAL SERVICES	296,872	441,720	409,412	528,912	500,167	568,249

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
563-STREETS & GROUNDS						
EMPLOYEE SERVICES						
100-563-111 REGULAR FULL TIME	876,797	1,004,886	1,227,650	1,186,150	970,500	1,046,627
100-563-114 OVERTIME	54,810	41,951	20,800	20,800	40,000	20,500
100-563-115 LONGEVITY PAY	6,144	6,624	6,864	6,864	7,104	8,208
100-563-116 REGULAR PART-TIME	0	0	0	0	0	0
100-563-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-563-118 INSURANCE ALLOWANCE	1,061	0	0	0	0	0
100-563-119 CERTIFICATION PAY	1,365	2,265	1,440	1,440	2,340	2,340
100-563-120 UNUM LIFE	2,561	1,603	2,158	2,158	2,158	2,406
100-563-121 FICA SOCIAL SECURITY	70,802	79,890	98,175	98,175	74,500	82,552
100-563-122 WORKERS COMPENSATION	38,665	44,998	39,825	39,825	40,000	21,417
100-563-123 STATE UNEMPLOYMENT TAXES	174	1,938	2,592	2,592	2,107	945
100-563-124 RETIREMENT-TMRS	119,664	139,007	177,710	177,710	130,000	154,592
100-563-126 HEALTH INSURANCE	107,316	115,343	174,718	174,718	132,000	165,590
100-563-127 DENTAL INSURANCE	4,271	4,524	4,610	4,610	3,749	3,361
100-563-128 LONG TERM DISABILITY	3,038	2,758	2,839	2,839	3,840	2,850
100-563-129 VISION INSURANCE	674	922	783	783	800	953
100-563-131 UNIFORMS (BUY)	7,980	7,875	12,505	9,535	12,505	12,505
100-563-132 UNIFORM RENTAL	13,462	16,265	16,588	16,588	16,588	16,588
100-563-141 WORKSHOP TRAINING	2,759	919	2,400	5,395	2,400	2,400
100-563-142 PROFESSIONAL CONFERENCES	1,605	960	1,537	1,537	1,537	1,537
100-563-143 MEMBERSHIPS AND DUES	958	1,041	1,238	1,238	1,238	1,238
100-563-144 SUBSCRIPTIONS AND BOOKS	0	185	616	616	616	616
100-563-145 TUITION	0	0	0	0	0	16,800
100-563-146 TRAINING- TRANSPORTATION	93	0	740	740	740	740
100-563-147 TRAINING- LODGING	2,192	3,818	3,120	3,120	3,120	3,120
100-563-148 TRAINING- MEALS	274	270	810	810	810	810
EMPLOYEE SERVICES TOTAL	1,316,666	1,478,042	1,799,718	1,758,243	1,448,652	1,568,695
OPERATIONS						
100-563-211 GENERAL OFFICE SUPPLIES	3,886	3,503	3,665	3,665	3,665	3,665
100-563-215 POSTAGE	0	2	54	54	54	54
100-563-217 OFFICE SECURITY	1,983	4,151	1,496	1,496	1,496	1,496
100-563-221 STREET REPAIR MATERIALS	34,224	439,086	104,000	59,798	70,559	104,000
100-563-222 STRIPING AND STREET SIGNS	59,933	58,969	1,314	16,553	16,000	48,314
100-563-223 BUILDING MATERIALS	0	0	0	0	0	0
100-563-225 SAND AND GRAVEL	0	0	520	1,006	520	520
100-563-226 MISC. HARDWARE	250	322	537	662	537	537
100-563-232 FOOD/MEALS	2,143	2,145	2,144	2,144	2,144	12,263
100-563-236 MISC OCCASIONS	0	0	0	129	129	250
100-563-252 MEDICAL SUPPLIES	597	97	1,285	958	958	1,285
100-563-253 CHEMICALS	2,925	2,798	5,101	5,101	5,101	5,101
100-563-254 BOTANICAL/LANDSCAPE	7,334	7,022	8,676	8,676	8,676	8,676
100-563-255 RECREATIONAL/SPORTS EQUIP.	0	0	536	0	486	536
100-563-256 MINOR TOOLS/INSTRUMENTS	2,189	1,015	782	879	879	1,000
100-563-259 MISC. SUPPLIES	1,209	1,115	643	993	693	814
100-563-261 OFFICE FURNITURE	254	2,552	0	198	198	500
100-563-262 COMMUNICATION EQUIPMENT	2,055	409	6,470	1,794	6,470	0
100-563-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-563-264 COMPUTER ACCESSORIES	418	186	208	208	208	208
100-563-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-563-267 COMPUTERS	3,148	0	6,600	6,600	6,600	1,600
100-563-268 APPLIANCES	796	0	0	0	0	0
100-563-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-563-271 GROUNDS KEEPING EQUIPMENT	2,335	2,915	2,934	3,149	2,934	2,934
100-563-272 STREET MAINTENANCE EQUIPMENT	3,468	3,677	1,469	1,562	1,562	1,469
100-563-279 OTHER OPERATIONAL EQUIPMENT	9,018	1,395	4,181	4,181	4,181	4,181
100-563-311 LONG TERM LEASE	0	0	0	0	0	0
100-563-312 ANNUAL LEASE	0	0	0	0	0	0
100-563-313 SHORT TERM RENTAL	0	177	1,082	1,082	1,082	1,082
100-563-321 LIGHT & POWER	97,021	189,003	200,000	200,000	210,000	240,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
100-563-322	NATURAL GAS, PROPANE	2,093	2,571	5,000	5,000	5,000	5,000
100-563-323	TRUNK TELEPHONE SYSTEM	3,516	3,769	3,500	3,500	3,500	3,500
100-563-324	CELL PHONES	4,019	4,031	5,000	5,000	3,600	3,592
100-563-325	PAGERS	0	0	0	0	0	0
100-563-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
100-563-349	MISC REPAIRS/MAINT	16,765	21,770	14,690	21,510	20,000	15,000
100-563-352	CLEANING SUPPLIES	0	0	0	0	0	0
100-563-412	LIGHT EQUIPMENT RENTAL	32,787	34,425	34,425	34,425	34,425	41,468
100-563-414	MOTOR VEHICLE RENTAL	57,389	83,286	69,255	69,255	69,255	76,559
100-563-415	TRUCKS,HEAVY EQUIP RENTAL	73,764	97,254	97,254	97,254	94,284	109,128
100-563-416	LIGHT EQUIP RENTAL-EXTERNAL	3,594	0	23,400	21,695	23,400	23,400
100-563-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	7,723	28,074	26,780	26,780	26,780	46,780
100-563-419	REPLACEMENT FUND CONTRIBUITON	683,848	47,818	28,489	28,489	28,489	150,000
100-563-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL		1,120,681	1,043,537	661,490	633,796	653,865	915,392
<u>CONTRACT SERVICES</u>							
100-563-512	ENGINEERING SERVICES	0	0	0	0	0	0
100-563-519	OTHER PROFESSIONAL SERVICES	0	0	1,040	1,040	1,040	1,040
100-563-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-563-526	TESTING/CERT. PERMITS	419	521	1,406	1,406	1,406	2,406
100-563-528	ADVERTISING	426	208	800	800	800	800
100-563-531	TRASH COLLECTION SERVICE	10,393	18,586	20,160	20,160	20,160	0
100-563-532	SOFTWARE MAINT/LICENSING	4,648	3,405	4,793	4,793	4,793	21,917
100-563-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-563-539	OTHER CONTRACT SERVICES	378,094	566,338	465,970	499,374	545,000	476,099
100-563-541	ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
100-563-542	MISC EXPENSE	0	0	0	0	0	0
100-563-544	ANNUAL STREET REHABILITATION	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		393,980	589,059	494,169	527,573	573,199	502,262
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
100-563-711	OFFICE FURNITURE	0	0	0	0	0	0
100-563-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-563-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-563-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-563-722	LIGHT EQUIPMENT	7,000	0	0	0	0	0
100-563-723	MOTOR VEHICLES	0	0	0	0	0	0
100-563-724	HEAVY EQUIPMENT	0	37,498	0	0	0	0
100-563-725	OTHER EQUIPMENT	0	0	0	95,900	131,200	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		7,000	37,498	0	95,900	131,200	0
563-STREETS & GROUNDS		2,838,328	3,148,136	2,955,377	3,015,512	2,806,916	2,986,349

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
565-PARKS & RECREATION						
EMPLOYEE SERVICES						
100-565-111 REGULAR FULL TIME	416,423	586,443	691,566	691,566	650,000	716,783
100-565-114 OVERTIME	33,773	49,761	33,137	33,137	65,000	33,150
100-565-115 LONGEVITY PAY	912	1,104	1,248	1,248	1,488	2,256
100-565-116 REGULAR PART-TIME	0	0	0	0	0	0
100-565-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-565-118 INSURANCE ALLOWANCE	92	1,523	0	0	2,400	2,400
100-565-119 CERTIFICATION PAY	420	180	180	180	180	180
100-565-120 UNUM LIFE	1,027	1,042	1,379	1,379	1,379	1,650
100-565-121 FICA SOCIAL SECURITY	33,266	47,716	53,411	53,411	50,000	56,460
100-565-122 WORKERS COMPENSATION	10,845	12,621	11,470	11,470	12,000	8,189
100-565-123 STATE UNEMPLOYMENT TAXES	108	1,517	1,296	1,296	1,394	692
100-565-124 RETIREMENT-TMRS	58,785	84,362	96,706	96,706	86,000	107,378
100-565-126 HEALTH INSURANCE	56,794	68,804	99,583	99,583	80,000	94,050
100-565-127 DENTAL INSURANCE	1,914	2,610	3,161	3,161	3,161	2,255
100-565-128 LONG TERM DISABILITY	1,284	1,689	1,794	1,794	1,794	2,090
100-565-129 VISION INSURANCE	348	532	540	540	540	660
100-565-131 UNIFORMS (BUY)	3,655	4,166	6,729	6,729	6,729	8,142
100-565-132 UNIFORM RENTAL	516	0	2,413	2,413	2,413	0
100-565-141 WORKSHOP TRAINING	1,023	0	1,354	1,354	1,354	1,354
100-565-142 PROFESSIONAL CONFERENCES	2,210	2,115	1,752	1,970	1,970	2,285
100-565-143 MEMBERSHIPS AND DUES	942	1,000	1,207	1,207	1,207	1,207
100-565-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-565-146 TRAINING- TRANSPORTATION	25	4,166	225	225	225	225
100-565-147 TRAINING- LODGING	1,612	5,310	3,960	4,597	4,597	3,960
100-565-148 TRAINING- MEALS	517	938	939	2,939	3,050	939
EMPLOYEE SERVICES TOTAL	626,492	877,600	1,014,050	1,016,905	976,881	1,046,305
OPERATIONS						
100-565-211 GENERAL OFFICE SUPPLIES	2,526	2,504	1,714	1,714	1,714	1,714
100-565-215 POSTAGE	0	18	107	107	107	107
100-565-217 OFFICE SECURITY	2,749	3,085	3,401	3,401	3,401	4,366
100-565-222 STRIPING AND STREET SIGNS	6,615	4,849	6,427	6,427	6,427	6,427
100-565-225 SAND AND GRAVEL	4,197	6,178	12,855	12,855	12,855	12,855
100-565-226 MISC. HARDWARE	524	489	546	546	546	546
100-565-232 FOOD/MEALS	686	871	640	640	640	640
100-565-233 CITY SPONSORED EVENTS	11,411	13,163	12,148	12,148	12,148	38,591
100-565-234 PROGRAMMING	10,561	22,575	0	0	22,500	30,000
100-565-252 MEDICAL SUPPLIES	264	168	1,071	1,071	1,071	1,071
100-565-253 CHEMICALS	47,743	46,427	38,946	25,091	3,000	38,946
100-565-254 BOTANICAL/LANDSCAPE	9,596	8,114	14,559	22,059	25,000	14,559
100-565-255 RECREATIONAL/SPORTS EQUIP.	0	0	0	0	0	0
100-565-256 MINOR TOOLS/INSTRUMENTS	1,073	1,595	1,643	1,643	1,643	1,643
100-565-259 MISC. SUPPLIES	6,649	7,942	4,286	4,286	4,286	4,286
100-565-261 OFFICE FURNITURE	2,721	594	500	500	500	500
100-565-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-565-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-565-264 COMPUTER ACCESSORIES	658	0	0	0	0	0
100-565-267 COMPUTERS	1,493	2,399	3,000	3,000	3,579	3,200
100-565-268 APPLIANCES	914	0	0	0	0	0
100-565-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-565-271 GROUNDS KEEPING EQUIPMENT	12,462	(605)	536	4,536	3,000	5,000
100-565-277 SPORTS EQUIPMENT	7,435	12,127	19,312	24,312	24,312	11,972
100-565-279 OTHER OPERATIONAL EQUIPMENT	5,522	15,487	2,142	4,142	2,142	9,329
100-565-311 LONG TERM LEASE	1,224	1,224	1,471	1,471	1,471	1,471
100-565-313 SHORT TERM RENTAL	930	0	0	0	0	0
100-565-321 LIGHT & POWER	59,782	99,219	108,000	108,000	120,000	130,000
100-565-322 NATURAL GAS, PROPANE	2,144	2,423	2,400	2,400	2,400	2,400
100-565-323 TRUNK TELEPHONE SYSTEM	615	666	650	650	650	650
100-565-324 CELL PHONES	2,400	2,513	3,680	3,680	2,555	2,565
100-565-326 WIRELESS DATA SERVICES	418	494	912	912	500	730

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
100-565-349	MISC REPAIRS/MAINT	69,285	282,369	90,582	90,582	98,000	90,582
100-565-352	CLEANING SUPPLIES	12,272	16,164	12,480	12,480	15,000	12,480
100-565-412	LIGHT EQUIPMENT RENTAL	13,662	14,345	14,345	14,345	14,345	5,893
100-565-414	MOTOR VEHICLE RENTAL	31,877	41,714	37,895	37,895	37,895	15,932
100-565-419	REPLACEMENT FUND CONTRIBUTION	84,180	22,132	22,132	22,132	22,132	57,000
	OPERATIONS TOTAL	414,588	631,243	418,380	423,025	443,819	505,455
	<u>CONTRACT SERVICES</u>						
100-565-519	OTHER PROFESSIONAL SERVICES	0	36,083	0	0	150,847	0
100-565-523	OUTSIDE PRINTING	1,259	254	2,143	2,143	2,000	2,143
100-565-526	TESTING/CERT. PERMITS	0	1,308	11,075	11,075	2,000	2,575
100-565-528	ADVERTISING	350	0	0	0	340	0
100-565-532	SOFTWARE MAINT/LICENSING	9,326	8,309	6,500	6,500	8,500	8,297
100-565-539	OTHER CONTRACT SERVICES	168,326	221,661	189,167	181,667	189,167	268,483
	CONTRACT SERVICES TOTAL	179,260	267,616	208,885	201,385	352,854	281,498
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-565-711	OFFICE FURNITURE	0	0	0	0	0	0
100-565-719	OTHER CAPITAL OUTLAY	32,784	109,327	0	0	0	0
100-565-725	OTHER EQUIPMENT	0	15,082	0	0	0	0
100-565-728	TECHNOLOGY EQUIP & SOFTWARE	0	0	0	0	0	0
100-565-742	CONSTRUCTION	18,735	442,282	0	595,000	595,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	51,519	566,691	0	595,000	595,000	0
	565-PARKS & RECREATION	1,271,859	2,343,149	1,641,315	2,236,315	2,368,554	1,833,258

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
566-BUILDING MAINTENANCE						
EMPLOYEE SERVICES						
100-566-111 REGULAR FULL TIME	238,883	281,919	291,584	291,584	330,500	336,856
100-566-114 OVERTIME	2,099	2,069	2,500	2,500	5,000	2,500
100-566-115 LONGEVITY PAY	1,488	1,056	1,680	1,680	1,152	1,392
100-566-116 REGULAR PART-TIME	0	0	0	0	0	0
100-566-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-566-118 INSURANCE ALLOWANCE	0	1,200	0	0	1,200	1,200
100-566-119 CERTIFICATION PAY	0	0	0	0	0	0
100-566-120 UNUM LIFE	539	402	588	588	600	750
100-566-121 FICA SOCIAL SECURITY	18,178	21,076	22,889	22,889	25,250	26,025
100-566-122 WORKERS COMPENSATION	5,423	6,311	5,585	5,585	5,750	4,643
100-566-123 STATE UNEMPLOYMENT TAXES	36	616	650	650	649	315
100-566-124 RETIREMENT-TMRS	31,632	37,819	41,129	41,129	45,000	48,733
100-566-126 HEALTH INSURANCE	29,026	22,731	33,299	33,299	35,250	41,800
100-566-127 DENTAL INSURANCE	1,072	850	1,152	1,152	1,282	1,025
100-566-128 LONG TERM DISABILITY	751	752	773	773	1,000	950
100-566-129 VISION INSURANCE	174	172	196	196	230	300
100-566-131 UNIFORMS (BUY)	629	1,131	1,456	1,456	1,125	1,640
100-566-132 UNIFORM RENTAL	0	0	0	0	0	0
100-566-141 WORKSHOP TRAINING	24	50	0	0	0	100
100-566-142 PROFESSIONAL CONFERENCES	500	800	500	500	500	1,550
100-566-143 MEMBERSHIPS AND DUES	100	64	100	100	552	100
100-566-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-566-145 TUITION	0	0	0	0	0	0
100-566-146 TRAINING- TRANSPORTATION	719	443	218	467	500	1,034
100-566-147 TRAINING- LODGING	1,143	2,545	1,872	2,328	2,500	2,928
100-566-148 TRAINING- MEALS	400	324	208	208	210	650
EMPLOYEE SERVICES TOTAL	332,816	382,330	406,379	407,084	458,250	474,491
OPERATIONS						
100-566-211 GENERAL OFFICE SUPPLIES	3,245	2,926	3,120	3,120	2,200	3,120
100-566-215 POSTAGE	1	25	50	50	15	50
100-566-217 OFFICE SECURITY	744	1,184	988	988	789	1,020
100-566-219 MISC. OCASSION	0	0	0	0	0	0
100-566-222 STRIPING AND STREET SIGNS	0	0	0	0	0	0
100-566-223 BUILDING MATERIALS	1,023	0	0	0	0	0
100-566-226 MISC. HARDWARE	1,372	1,263	2,080	2,080	2,000	2,160
100-566-232 FOOD/MEALS	102	101	200	200	100	200
100-566-249 FIRE PREVENTION	2,984	11,830	13,130	17,628	18,500	14,016
100-566-252 MEDICAL SUPPLIES	3,035	24,598	2,142	1,442	3,900	2,142
100-566-253 CHEMICALS	341	637	650	650	600	675
100-566-256 MINOR TOOLS/INSTRUMENTS	1,069	1,638	1,638	1,638	1,500	1,703
100-566-259 MISC. SUPPLIES	11,520	18,297	17,250	17,245	9,500	19,064
100-566-261 OFFICE FURNITURE	0	0	0	0	0	0
100-566-262 COMMUNICATION EQUIPMENT	0	227	0	0	0	0
100-566-267 COMPUTERS	2,161	1,770	2,000	2,000	2,000	1,600
100-566-279 OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	0
100-566-311 LONG TERM LEASE	0	0	0	0	0	0
100-566-321 LIGHT & POWER	16,484	17,051	22,000	22,000	22,000	22,000
100-566-322 NATURAL GAS, PROPANE	2,024	2,144	2,500	2,500	1,900	2,500
100-566-323 TRUNK TELEPHONE SYSTEM	7,415	8,026	11,000	11,000	8,500	11,000
100-566-324 CELL PHONES	1,564	2,434	2,000	2,000	2,400	2,565
100-566-325 PAGERS	0	0	0	0	0	0
100-566-326 WIRELESS DATA SERVICES	0	0	912	912	100	912
100-566-341 ROOFING REPAIRS	24,450	11,548	27,560	23,062	12,500	28,386
100-566-342 ELECTRICAL REPAIRS	12,055	4,353	7,644	7,644	3,500	7,873
100-566-343 HEATING/COOLING REPAIRS	24,101	24,101	14,196	21,044	70,000	35,000
100-566-344 PLUMBING REPAIRS	6,755	6,854	8,840	8,840	8,840	10,640
100-566-346 CONCRETE MASONARY	0	0	0	0	0	0
100-566-347 PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
100-566-349 MISC. REPAIRS/MAINT	61,480	66,495	51,480	44,632	45,000	55,482

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
100-566-351	JANITORIAL SERVICES- CONTRACT	25,327	36,958	38,500	38,500	38,500	39,655
100-566-352	CLEANING SUPPLIES	12,325	13,748	11,960	11,960	11,000	12,438
100-566-353	CLEANING- PAPER PRODUCTS	0	0	0	0	0	0
100-566-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-566-412	LIGHT EQUIPMENT RENTAL	0	0	0	0	0	0
100-566-414	MOTOR VEHICLE RENTAL	9,108	11,212	10,448	10,448	10,448	10,913
100-566-419	REPLACEMENT FUND CONTRIBUTION	9,816	0	0	0	0	0
100-566-461	OFFICE EQUIPMENT RENTAL	2,009	2,679	2,700	2,700	2,394	2,700
100-566-462	OFFICE EQUIPMENT MAINT/REPAIR	106	0	0	0	50	0
	OPERATIONS TOTAL	242,615	272,100	254,988	254,283	278,236	287,814
	CONTRACT SERVICES						
100-566-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-566-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-566-526	TESTING/CERT. PERMITS	0	0	0	0	0	0
100-566-527	DELIVERY, COURIER SERVICE	0	0	0	0	0	0
100-566-528	ADVERTISING	186	0	200	200	0	200
100-566-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-566-539	OTHER CONTRACT SERVICES	21,686	20,651	25,339	25,339	22,500	29,469
	CONTRACT SERVICES TOTAL	21,872	20,651	25,539	25,539	22,500	29,669
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-566-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-566-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
100-566-719	OTHER CAPITAL OUTLAY	1,173	64,880	0	475,000	475,000	0
100-566-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
100-566-722	LIGHT EQUIPMENT	0	0	0	0	0	0
100-566-723	MOTOR VEHICLES	0	0	0	0	0	0
100-566-725	OTHER EQUIPMENT	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,173	64,880	0	475,000	475,000	0
	566-BUILDING MAINTENANCE	598,476	739,961	686,906	1,161,906	1,233,986	791,974

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
573-ENGINEERING						
<u>CONTRACT SERVICES</u>						
100-573-512 ENGINEERING SERVICES	1,114,593	1,560,342	900,000	1,050,000	1,050,000	0
100-573-519 OTHER PROFESSIONAL SERVICES	12,100	0	0	0	0	0
100-573-521 COUNTY RECORDING FEES	0	0	0	0	0	0
100-573-523 OUTSIDE PRINTING	0	0	0	0	0	0
100-573-526 TESTING/CERT. PERMITS	0	0	0	0	0	0
100-573-528 ADVERTISING	0	0	0	0	0	0
100-573-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
100-573-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-573-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-573-711 OFFICE FURNITURE	0	0	0	0	0	0
100-573-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-573-713 DUPLICATION/PHOTOGRAPHIC EQUIP	0	0	0	0	0	0
100-573-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-573-722 LIGHT EQUIPMENT	0	0	0	0	0	0
100-573-724 HEAVY EQUIPMENT	0	0	0	0	0	0
100-573-725 OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
573-ENGINEERING	1,126,693	1,560,342	900,000	1,050,000	1,050,000	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
575-INFORMATION TECHNOLOGY						
EMPLOYEE SERVICES						
100-575-111 REGULAR FULL TIME	1,280	0	0	0	0	0
100-575-114 OVERTIME	12	0	0	0	0	0
100-575-115 LONGEVITY PAY	0	0	0	0	0	0
100-575-116 REGULAR PART-TIME	0	0	0	0	0	0
100-575-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
100-575-118 INSURANCE ALLOWANCE	46	0	0	0	0	0
100-575-119 CERTIFICATION PAY	0	0	0	0	0	0
100-575-120 UNUM LIFE	0	0	0	0	0	0
100-575-121 FICA SOCIAL SECURITY	102	0	0	0	0	0
100-575-122 WORKERS COMPENSATION	0	0	0	0	0	0
100-575-123 STATE UNEMPLOYMENT TAXES	1	0	0	0	0	0
100-575-124 RETIREMENT-TMRS	175	0	0	0	0	0
100-575-141 WORKSHOPS/TRAINING	0	0	0	0	0	0
100-575-142 PROFESSIONAL CONFERENCES	0	0	0	0	0	550
100-575-143 MEMBERSHIPS AND DUES	0	0	0	175	0	175
100-575-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-575-146 TRAINING- TRANSPORTATION	0	51	0	0	0	300
100-575-147 TRAINING- LODGING	0	0	0	0	0	750
100-575-148 TRAINING- MEALS	0	0	0	0	0	200
EMPLOYEE SERVICES TOTAL	1,616	51	0	175	0	1,975
OPERATIONS						
100-575-211 GENERAL OFFICE SUPPLIES	0	0	0	0	0	500
100-575-212 ENG. COPIER/PLOTTER	0	0	0	0	0	0
100-575-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-575-214 COMPUTER SUPPLIES	0	0	0	0	0	0
100-575-256 MINOR TOOLS/INSTRUMENTS	0	0	0	30	100	100
100-575-259 MISC. SUPPLIES	0	81	0	200	200	300
100-575-261 OFFICE FURNITURE	0	0	0	0	0	0
100-575-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-575-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-575-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
100-575-267 COMPUTERS	1,985	943	0	0	0	55,267
100-575-311 LONG TERM LEASE	0	0	0	0	0	0
100-575-312 ANNUAL LEASE	4,844	0	30,680	28,180	30,680	30,680
100-575-324 CELL PHONES	0	0	0	0	0	0
100-575-326 WIRELESS DATA SERVICES	0	0	0	0	0	480
100-575-349 MISC. REPAIRS & MAINTENANCE	0	2,087	5,000	4,595	4,770	4,400
100-575-462 OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL	6,829	3,111	35,680	33,005	35,750	91,727
CONTRACT SERVICES						
100-575-512 ENGINEERING SERVICES	0	0	0	0	0	0
100-575-528 ADVERTISING	0	0	0	0	0	0
100-575-532 SOFTWARE MAINT/LICENSE	12,201	43,469	16,327	14,427	16,327	21,217
100-575-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-575-539 OTHER CONTRACT SERVICES	206,552	199,950	204,929	209,329	205,000	266,020
CONTRACT SERVICES TOTAL	218,753	243,419	221,256	223,756	221,327	287,237
CAPITAL OUTLAY & CONTRIBUTIONS						
100-575-711 OFFICE FURNITURE	0	0	0	0	0	0
100-575-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
100-575-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-575-722 LIGHT EQUIPMENT	0	0	0	0	0	0
100-575-725 OTHER EQUIPMENT	0	15,684	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	15,684	0	0	0	0
575-INFORMATION TECHNOLOGY	227,198	262,266	256,936	256,936	257,077	380,939

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
592-NON-DEPARTMENTAL						
<u>OPERATIONS</u>						
100-592-217 OFFICE SECURITY	0	0	0	0	0	0
100-592-256 MINOR TOOLS/INSTRUMENTS	0	0	0	0	0	0
100-592-259 MISC. SUPPLIES COVID-19	0	0	0	0	0	0
100-592-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
100-592-267 COMPUTERS	0	0	0	0	0	0
100-592-279 WINTER STORM 2023	5,556,176	0	0	0	0	0
OPERATIONS TOTAL	5,556,176	0	0	0	0	0
<u>CONTRACT SERVICES</u>						
100-592-511 LEGAL SERVICES	0	0	0	0	0	0
100-592-512 ENGINEERING SERVICES	45,914	8,430	0	0	0	700,000
100-592-519 OTHER PROFESSIONAL SERVICES	125,410	119,487	125,000	350,000	375,000	170,000
100-592-521 BANK CHARGES	16,607	20,839	15,000	15,000	22,500	25,000
100-592-522 INSURANCE AND BONDS	75,121	89,782	92,000	92,000	110,000	125,000
100-592-528 ADVERTISING	0	0	0	0	0	0
100-592-531 TRASH COLLECTION SERVICE	0	0	0	0	0	2,000,000
100-592-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
100-592-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
100-592-537 BANK FEES	0	0	0	0	0	0
100-592-539 OTHER CONTRACT SERVICES	107,091	90,119	97,360	97,360	139,833	56,870
100-592-542 MISC EXPENSE	2,533	94	0	0	2,000	0
100-592-543 CREDIT CARD FEES	46,285	63,112	55,000	55,000	70,000	75,000
100-592-651 BAD DEBT	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	418,961	391,862	384,360	609,360	719,333	3,151,870
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
100-592-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
100-592-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
100-592-741 PURCHASE LAND	0	218,298	0	53,500	53,075	0
100-592-745 CONTRIBUTIONS BY DEVELOPERS	0	0	0	0	0	0
100-592-746 CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	0
100-592-812 PASS THROUGH- AGENCY	0	0	0	0	0	0
100-592-813 CONTRIBUTION TO CIVIC PROGRAMS	64,163	20,082	10,000	10,000	10,000	10,000
100-592-814 TRANSFER TO CIP	0	943,158	1,600,000	1,600,000	1,000,000	0
100-592-815 INTERFUND TRANSFERS OUT	290,408	428,684	2,350,000	2,350,000	1,400,000	5,969,285
100-592-816 SALES TAX REBATE	832,806	4,808,418	3,075,000	3,075,000	500,000	1,000,000
100-592-817 PROPERTY TAX REBATE	27,905	42,757	68,300	68,300	50,000	37,500
100-592-819 OTHER CONTRIBUTIONS	20,000	20,000	183,100	183,100	183,100	0
100-592-831 CONTINGENCY RESERVES	0	0	0	0	0	0
100-592-832 PAYMENT OF CLAIMS	0	0	0	0	500	0
100-592-833 PAYMENT OF REFUNDS	0	0	0	0	0	0
100-592-835 RESERVE FOR PERSONNEL	35,995	175,984	167,100	167,100	70,000	1,439,659
100-592-913 CAP.LEASE SHORT TERM-PRINCIPAL	76,784	81,966	0	0	0	0
100-592-914 CAP.LEASE SHORT TERM-INTEREST	14,632	12,150	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,362,693	6,751,496	7,453,500	7,507,000	3,266,675	8,456,444
592-NON-DEPARTMENTAL	7,337,830	7,143,359	7,837,860	8,116,360	3,986,008	11,608,314
GENERAL FUND TOTAL EXPENDITURES	28,712,368	31,887,201	32,070,459	33,934,647	29,171,063	36,337,342
REVENUES OVER/(UNDER) EXPENDITURES	7,620,329	5,453,874	(63,837)	(1,928,025)	(5,683,272)	(5,907,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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340 PUBLIC UTILITIES FUND

Beginning Fund Balance	5,650,062	7,178,978	8,917,744	8,917,744	8,917,744	9,070,576
Revenues	13,929,288	16,388,889	17,673,000	18,573,000	16,512,028	16,103,070
(less) Transfers In	(202,653)	(8,875)	0	0	0	0
Net Operating Revenues	13,726,635	16,380,014	17,673,000	18,573,000	16,512,028	16,103,070
Expenditures						
701-Utility Billing	563,964	636,814	767,911	767,911	789,676	724,174
706-Wastewater Treatment	1,237,371	1,744,924	2,250,484	2,236,831	1,626,866	2,066,619
708-Utility Maintenance	2,239,255	2,829,609	3,285,821	3,327,901	2,942,713	2,810,641
709-Non-Departmental	8,359,782	9,438,776	11,266,114	12,947,437	10,999,941	10,501,636
Total Expenditures	12,400,372	14,650,124	17,570,330	19,280,080	16,359,196	16,103,070
(less) Transfers Out	(1,600,000)	(1,660,000)	(2,150,000)	(2,150,000)	(1,600,000)	(1,688,844)
Net Operating Expenditures	10,800,372	12,990,124	15,420,330	17,130,080	14,759,196	14,414,226
Net Revenues Over/(Under) Net Expenditures	2,926,263	3,389,891	2,252,670	1,442,920	1,752,832	1,688,844
Ending Fund Balance	7,178,978	8,917,744	9,020,414	8,210,664	9,070,576	9,070,576
Fund Balance % of Net Expenditures	66.5%	68.7%	58.5%	47.9%	61.5%	62.9%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
340 PUBLIC UTILITIES FUND						
OPERATING REVENUES						
340-320-157	HAULED WASTE PERMIT	650	500	500	500	500
340-330-216	FEMA REIMBURSEMENT	0	0	0	0	0
340-330-229	OTHER STATE GRANTS	0	0	0	0	0
340-330-230	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0
340-330-234	TEDC CONTRIBUTIONS	0	0	0	900,000	900,000
340-330-238	LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0
340-340-271	WATER SERVICE CHARGES	6,814,530	9,384,401	8,700,000	8,700,000	8,050,000
340-340-272	CONNECT FEES	25,141	25,112	17,000	17,000	22,500
340-340-273	TRANSFER FEES	1,034	1,430	1,000	1,000	2,500
340-340-274	LATE PAYMENT FEE	211,687	231,349	185,000	185,000	210,000
340-340-275	SEWER SERVICE CHARGES	5,475,834	5,483,031	7,059,000	7,059,000	5,580,000
340-340-276	WHOLESALE WATER CHARGES	786,388	729,769	575,000	575,000	650,000
340-340-277	ADMIN FEE	24,011	31,937	22,000	22,000	50,000
340-340-279	BULK SEWER DISPOSAL FEE	17,350	4,295	40,000	40,000	10,000
340-340-280	MISC. WATER SERVICE FEES	12,827	17,106	12,000	12,000	4,000
340-340-289	CREDIT CARD PROCESSING FEE	105,789	114,474	105,000	105,000	110,000
340-420-321	WATER TAP FEES	534	15,840	15,000	15,000	3,000
340-420-322	SEWER TAP FEES	8,811	10,546	12,000	12,000	3,000
340-420-325	METER FEES	28,595	72,405	65,000	65,000	60,000
340-420-326	OTHER SPECIAL ASSESSMENTS	0	0	705,000	705,000	265,000
340-420-327	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0
340-420-329	PAYMENT OF CLAIMS	0	1,938	0	0	363,528
340-430-331	INTEREST INCOME	110,991	139,677	60,000	60,000	125,000
340-430-333	RENTAL INCOME (LEASES)	92,401	46,757	95,000	95,000	95,000
340-430-334	MISCELLANEOUS REVENUE	9,224	3,501	1,500	1,500	1,500
340-430-335	REIMBURSEMENTS/REFUNDS	0	0	0	0	0
340-430-336	PARTICIPATION FEE	0	0	0	0	0
340-430-337	UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0
340-440-330	TOWER LEASE REVENUE	(9,259)	57,540	0	0	0
340-440-331	INTEREST INCOME - TOWER LEASE	3,430	2,057	0	0	0
340-440-337	CONTRIBUTED CAPITAL	0	0	0	0	0
OPERATING REVENUES TOTAL		13,719,968	16,373,666	17,670,000	18,570,000	16,505,528
TRANSFERS						
340-450-365	TRANSFER FROM GENERAL FUND	202,653	8,875	0	0	0
TRANSFERS TOTAL		202,653	8,875	0	0	0
OTHER REVENUES						
340-460-372	PROCEEDS OF CERT. SALE	0	0	0	0	0
340-460-374	SALES OF SURPLUS PROPERTY	0	0	0	0	0
340-460-376	BULK WATER SALES	6,668	6,348	3,000	3,000	6,500
340-460-379	SALE OF MISC. ASSETS	0	0	0	0	0
340-470-389	CO BOND PROCEEDS	0	0	0	0	0
OTHER REVENUES TOTAL		6,668	6,348	3,000	3,000	6,500
TOTAL REVENUES		13,929,288	16,388,889	17,673,000	18,573,000	16,512,028
701-UTILITY BILLING						
EMPLOYEE SERVICES						
340-701-111	REGULAR FULL TIME	281,335	345,484	392,466	392,466	395,000
340-701-114	OVERTIME	5,466	6,118	4,500	4,500	9,000
340-701-115	LONGEVITY PAY	2,544	1,872	2,544	2,544	2,304
340-701-116	REGULAR PART-TIME	0	0	0	0	0
340-701-117	TEMPORARY/SEASONAL	0	0	0	0	0
340-701-118	INSURANCE ALLOWANCE	0	0	0	0	0
340-701-119	CERTIFICATION PAY	630	675	720	720	575
340-701-120	UNUM LIFE	684	626	750	750	700
340-701-121	FICA SOCIAL SECURITY	21,594	25,219	31,172	31,172	30,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
340-701-122	WORKERS COMPENSATION	3,620	3,955	3,500	3,500	3,500	2,597
340-701-123	STATE UNEMPLOYMENT TAXES	79	934	1,000	1,000	1,000	441
340-701-124	RETIREMENT-TMRS	43,248	45,578	56,426	56,426	52,000	56,184
340-701-126	HEALTH INSURANCE	54,265	60,489	63,605	63,605	70,500	73,150
340-701-127	DENTAL INSURANCE	1,678	1,981	2,020	2,020	1,855	1,435
340-701-128	LONG TERM DISABILITY	844	984	990	990	990	1,330
340-701-129	VISION INSURANCE	309	455	488	488	450	420
340-701-131	UNIFORMS (BUY)	1,253	1,008	2,000	2,000	2,000	2,000
340-701-132	UNIFORM RENTAL	0	0	0	0	0	0
340-701-141	WORKSHOP TRAINING	75	453	600	600	600	600
340-701-142	PROFESSIONAL CONFERENCES	0	0	0	0	0	0
340-701-143	MEMBERSHIPS AND DUES	0	0	0	0	0	0
340-701-144	SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
340-701-145	TUITION	0	0	0	0	0	0
340-701-146	TRAINING- TRANSPORTATION	0	0	250	250	250	250
340-701-147	TRAINING- LODGING	0	0	0	0	0	0
340-701-148	TRAINING- MEALS	0	106	75	75	75	76
	EMPLOYEE SERVICES TOTAL	417,624	495,938	563,106	563,106	570,799	565,196
	OPERATIONS						
340-701-211	GENERAL OFFICE SUPPLIES	3,910	3,361	3,330	3,330	3,330	3,330
340-701-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
340-701-214	COMPUTER SUPPLIES	2,239	953	2,185	2,185	2,185	2,185
340-701-215	POSTAGE	48,580	48,293	48,675	48,675	48,675	52,500
340-701-217	OFFICE SECURITY	0	0	0	0	0	0
340-701-226	MISC. HARDWARE	0	0	0	0	100	0
340-701-232	FOOD/MEALS	126	0	600	600	600	600
340-701-252	MEDICAL SUPPLIES	0	0	0	0	0	0
340-701-256	MINOR TOOLS/INSTRUMENTS	220	39	300	300	300	300
340-701-258	TREATED WATER	0	0	0	0	0	0
340-701-259	MISC. SUPPLIES	641	1,114	1,550	1,550	1,550	1,550
340-701-261	OFFICE FURNITURE	1,555	0	400	400	400	400
340-701-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
340-701-267	COMPUTERS	1,045	4,668	14,300	14,300	14,300	0
340-701-269	OTHER OFFICE EQUIPMENT	1,485	880	200	200	200	200
340-701-321	LIGHT & POWER	0	0	0	0	0	0
340-701-322	NATURAL GAS, PROPANE	0	0	0	0	0	0
340-701-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
340-701-324	CELL PHONES	1,304	1,508	1,800	1,800	1,500	1,545
340-701-325	PAGERS	0	0	0	0	0	0
340-701-326	WIRELESS DATA SERVICES	558	462	912	912	500	550
340-701-349	MISC. REPAIRS/MAINT	420	0	500	500	0	500
340-701-352	CLEANING SUPPLIES	0	0	0	0	0	0
340-701-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-701-414	MOTOR VEHICLE RENTAL	9,108	11,212	10,448	10,448	10,448	10,913
340-701-419	REPLACEMENT FUND CONTRIBUTION	0	0	42,500	42,500	42,500	0
340-701-421	FUEL, OIL, AND LUBRICANTS	0	0	0	0	0	0
340-701-462	OFFICE EQUIPMENT MAINT/REPAIR	1,109	0	780	780	357	780
	OPERATIONS TOTAL	72,301	72,489	128,480	128,480	126,945	75,353
	CONTRACT SERVICES						
340-701-512	ENGINEERING SERVICES	0	0	0	0	0	0
340-701-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-701-523	OUTSIDE PRINTING	534	362	625	625	625	625
340-701-526	TESTING/CERT. PERMITS	0	0	0	0	307	0
340-701-528	ADVERTISING	0	0	0	0	0	0
340-701-532	SOFTWARE MAINT/LICENSING	33,022	31,849	35,200	35,200	41,000	42,500
340-701-536	EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
340-701-537	BANK FEES	0	0	0	0	0	0
340-701-539	OTHER CONTRACT SERVICES	40,483	36,176	40,500	40,500	50,000	40,500
340-701-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	74,039	68,387	76,325	76,325	91,932	83,625

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
340-701-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
340-701-723 MOTOR VEHICLES	0	0	0	0	0	0
340-701-725 OTHER EQUIPMENT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
701-UTILITY BILLING	563,964	636,814	767,911	767,911	789,676	724,174
706-WASTEWATER TREATMENT						
<u>EMPLOYEE SERVICES</u>						
340-706-111 REGULAR FULL TIME	268,257	328,510	382,256	382,256	380,000	404,040
340-706-114 OVERTIME	51,438	61,609	40,000	40,000	70,000	40,000
340-706-115 LONGEVITY PAY	576	864	820	820	624	1,200
340-706-116 REGULAR PART-TIME	0	0	0	0	0	0
340-706-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
340-706-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
340-706-119 CERTIFICATION PAY	230	540	0	0	2,500	3,660
340-706-120 UNUM LIFE	700	595	740	740	660	900
340-706-121 FICA SOCIAL SECURITY	24,212	29,399	33,600	33,600	30,000	31,350
340-706-122 WORKERS COMPENSATION	4,203	3,955	3,500	3,500	4,000	8,262
340-706-123 STATE UNEMPLOYMENT TAXES	45	702	810	810	810	378
340-706-124 RETIREMENT-TMRS	47,829	50,059	60,820	60,820	50,500	58,704
340-706-126 HEALTH INSURANCE	37,859	40,517	52,415	52,415	53,000	62,700
340-706-127 DENTAL INSURANCE	1,399	1,559	1,450	1,450	1,200	1,230
340-706-128 LONG TERM DISABILITY	810	985	890	890	1,000	1,140
340-706-129 VISION INSURANCE	218	316	400	400	250	360
340-706-131 UNIFORMS (BUY)	2,015	2,424	1,928	3,428	3,428	2,200
340-706-132 UNIFORM RENTAL	0	0	0	0	0	0
340-706-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
340-706-141 WORKSHOP TRAINING	4,666	3,050	4,500	4,500	4,500	4,500
340-706-143 MEMBERSHIPS AND DUES	0	0	375	375	300	375
340-706-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
340-706-145 TUITION	0	0	0	0	0	0
340-706-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
340-706-147 TRAINING- LODGING	0	0	4,000	3,500	3,500	3,500
340-706-148 TRAINING- MEALS	0	0	1,680	1,530	1,530	1,530
EMPLOYEE SERVICES TOTAL	444,456	525,085	590,184	591,034	607,802	626,029
<u>OPERATIONS</u>						
340-706-211 GENERAL OFFICE SUPPLIES	427	204	624	624	625	624
340-706-214 COMPUTER SUPPLIES	0	910	0	0	0	0
340-706-215 POSTAGE	0	0	500	500	500	500
340-706-217 OFFICE SECURITY	0	0	0	6,500	0	0
340-706-223 BUILDING MATERIALS	0	0	0	0	0	0
340-706-226 MISC. HARDWARE	789	978	1,071	1,071	1,000	1,070
340-706-227 ELECTRICAL, PLUMBING SUPPLIES	1,280	3,846	5,356	5,356	5,350	5,356
340-706-228 MACHINE FABRICATED PARTS	684	134	857	857	850	857
340-706-232 FOOD/MEALS	0	0	0	0	0	0
340-706-251 LABORATORY SUPPLIES	14,180	19,593	18,720	39,320	39,320	39,320
340-706-252 MEDICAL SUPPLIES	0	0	214	214	200	214
340-706-253 CHEMICALS	21,150	34,705	252,000	252,000	75,000	200,000
340-706-254 BOTANICAL/LANDSCAPE	221	554	535	535	535	535
340-706-256 MINOR TOOLS/INSTRUMENTS	1,402	2,337	1,560	1,560	1,560	1,560
340-706-261 OFFICE FURNITURE	940	400	400	550	550	550
340-706-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-706-265 INSTRUMENTS/APPARATUS	0	0	0	0	0	0
340-706-267 COMPUTERS	2,459	4,627	1,200	1,200	1,325	2,000
340-706-271 GROUNDS KEEPING EQUIPMENT	0	0	0	0	0	0
340-706-321 LIGHT & POWER	181,755	241,910	400,000	400,000	250,000	325,000
340-706-323 TRUNK TELEPHONE SYSTEM	1,085	1,179	1,200	1,200	1,200	1,200
340-706-324 CELL PHONES	1,448	1,524	1,600	1,600	1,500	1,545

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
	ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
340-706-325	PAGERS	0	0	0	0	0
340-706-326	WIRELESS DATA SERVICES	0	0	0	0	480
340-706-342	ELECTRICAL REPAIRS	6,699	3,546	4,285	4,285	4,285
340-706-343	HEATING/COOLING REPAIRS	0	129	1,071	1,071	1,071
340-706-344	PLUMBING REPAIRS	359	200	364	364	364
340-706-346	CONCRETE MASONARY	0	0	0	0	0
340-706-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0
340-706-349	MISC. REPAIRS/MAINT	23,455	143,556	23,712	23,712	30,000
340-706-352	CLEANING SUPPLIES	0	222	268	268	268
340-706-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0
340-706-412	LIGHT EQUIPMENT RENTAL	3,551	3,728	3,728	3,728	2,401
340-706-414	MOTOR VEHICLE RENTAL	11,204	14,055	11,764	11,764	8,294
340-706-415	TRUCKS,HEAVY EQUIP RENTAL	12,569	15,852	15,852	15,852	11,131
340-706-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0
340-706-419	REPLACEMENT FUND CONTRIBUTION	0	0	181,750	181,750	181,750
340-706-421	FUEL, OIL AND LUBRICANTS	0	0	0	0	0
340-706-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0
340-706-432	MACHINE TOOLS MAINT/REPAIR	529	1,654	3,120	2,120	3,120
340-706-433	LIGHT EQUIPMENT MAINT & REPAIR	0	0	0	0	0
340-706-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0
340-706-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0
340-706-437	PUMPS, MAINTENANCE/REPAIR	9,573	222,067	30,412	30,412	30,000
340-706-438	ELECTRIC MOTOR MAINT/REPAIR	0	264	16,068	16,068	15,000
340-706-439	OTHER EQUIPMENT MAINT/REPAIR	11,879	63,611	6,427	6,427	6,000
340-706-445	FUEL,OIL & LUBRICANTS	4,010	61	4,142	8,642	10,000
340-706-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0
OPERATIONS TOTAL		311,647	781,846	988,800	1,019,550	681,614
CONTRACT SERVICES						
340-706-512	ENGINEERING SERVICES	0	40,399	0	0	1,700
340-706-514	MEDICAL SERVICES	0	0	0	0	0
340-706-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
340-706-523	OUTSIDE PRINTING	48	0	750	750	750
340-706-525	LANDFILL FEES	46,953	55,781	542,880	331,540	60,000
340-706-526	TESTING/CERT. PERMITS	45,933	54,877	64,229	74,229	65,000
340-706-528	ADVERTISING	144	934	0	0	0
340-706-532	SOFTWARE MAINT/LICENSING	2,905	1,864	25,500	25,500	25,000
340-706-535	COMPUTER MAINT/SERVICE	0	0	0	0	0
340-706-539	OTHER CONTRACT SERVICES	30,225	112,000	38,141	194,228	150,000
340-706-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0
CONTRACT SERVICES TOTAL		126,209	265,854	671,500	626,247	302,450
CAPITAL OUTLAY & CONTRIBUTIONS						
340-706-711	OFFICE FURNITURE	0	0	0	0	0
340-706-712	COMMUNICATION EQUIPMENT	0	0	0	0	0
340-706-714	COMPUTER EQUIPMENT	0	0	0	0	0
340-706-717	INSTRUMENTS/APPARATUS	0	0	0	0	0
340-706-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0
340-706-722	LIGHT EQUIPMENT	0	0	0	0	0
340-706-723	MOTOR VEHICLES	0	0	0	0	0
340-706-724	HEAVY EQUIPMENT	0	0	0	0	0
340-706-725	OTHER EQUIPMENT	0	0	0	0	0
340-706-742	CONSTRUCTION	355,059	172,139	0	0	35,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		355,059	172,139	0	0	35,000
706-WASTEWATER TREATMENT		1,237,371	1,744,924	2,250,484	2,236,831	1,626,866
						2,066,619

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
708-UTILITY MAINTENANCE						
EMPLOYEE SERVICES						
340-708-111 REGULAR FULL TIME	673,182	801,040	1,122,013	1,122,013	872,500	982,842
340-708-114 OVERTIME	223,783	233,818	220,000	220,000	240,000	220,000
340-708-115 LONGEVITY PAY	3,408	2,064	2,400	2,400	2,400	3,648
340-708-116 REGULAR PART-TIME	0	0	0	0	0	0
340-708-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
340-708-118 INSURANCE ALLOWANCE	0	0	0	0	3,500	3,600
340-708-119 CERTIFICATION PAY	1,290	1,505	1,500	1,500	4,000	3,180
340-708-120 UNUM LIFE	1,812	1,460	2,020	2,020	1,600	2,700
340-708-121 FICA SOCIAL SECURITY	68,433	78,254	97,961	97,961	67,000	76,192
340-708-122 WORKERS COMPENSATION	22,369	22,598	20,000	20,000	20,000	18,985
340-708-123 STATE UNEMPLOYMENT TAXES	158	2,150	2,430	2,430	1,985	1,134
340-708-124 RETIREMENT-TMRS	137,247	132,717	177,321	177,321	116,000	142,673
340-708-126 HEALTH INSURANCE	101,919	98,519	172,113	172,113	105,500	156,750
340-708-127 DENTAL INSURANCE	3,578	3,921	5,725	5,725	4,086	3,690
340-708-128 LONG TERM DISABILITY	1,997	2,419	2,931	2,931	2,700	3,420
340-708-129 VISION INSURANCE	582	866	1,332	1,332	900	1,080
340-708-131 UNIFORMS (BUY)	5,679	4,822	4,933	4,933	5,000	4,933
340-708-132 UNIFORM RENTAL	9,125	12,786	10,000	14,750	10,000	13,260
340-708-133 BUSINESS TRANSPORTATION	0	0	0	0	0	0
340-708-141 WORKSHOP TRAINING	5,019	3,245	4,950	12,950	12,950	13,850
340-708-142 PROFESSIONAL CONFERENCES	0	0	0	0	0	0
340-708-143 MEMBERSHIPS AND DUES	221	300	825	825	825	825
340-708-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	500	0
340-708-145 TUITION	0	0	0	0	0	0
340-708-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
340-708-147 TRAINING- LODGING	0	0	4,400	4,400	4,400	4,400
340-708-148 TRAINING- MEALS	0	48	1,848	1,848	1,848	1,848
EMPLOYEE SERVICES TOTAL	1,259,802	1,402,531	1,854,702	1,867,452	1,477,694	1,659,010
OPERATIONS						
340-708-211 GENERAL OFFICE SUPPLIES	1,137	2,303	2,288	2,288	2,300	2,288
340-708-213 PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
340-708-214 COMPUTER SUPPLIES	181	122	1,445	945	1,445	1,445
340-708-215 POSTAGE	204	74	1,040	1,040	1,040	1,040
340-708-217 OFFICE SECURITY	1,219	3,334	1,182	1,182	1,200	840
340-708-221 STREET REPAIR MATERIALS	32,688	61,552	50,000	50,000	50,000	50,000
340-708-222 STRIPING AND STREET SIGNS	0	0	0	0	0	0
340-708-223 BUILDING MATERIALS	625	736	2,142	2,142	2,140	2,142
340-708-224 CLAMPS	26,329	18,442	18,720	22,520	21,000	58,720
340-708-225 SAND AND GRAVEL	26,243	32,780	26,780	26,780	26,780	26,780
340-708-226 MISC. HARDWARE	60,641	67,910	64,272	74,272	64,000	64,272
340-708-227 ELECTRICAL, PLUMBING SUPPLIES	0	306	428	428	500	428
340-708-228 MACHINE FABRICATED PARTS	142	0	375	375	350	375
340-708-232 FOOD/MEALS	992	346	535	535	535	535
340-708-236 MISC OCCASIONS	0	0	0	0	0	0
340-708-252 MEDICAL SUPPLIES	593	809	749	749	750	749
340-708-253 CHEMICALS	17,504	27,180	53,144	53,144	53,000	53,144
340-708-254 BOTANICAL/LANDSCAPE	336	36	535	535	535	535
340-708-256 MINOR TOOLS/INSTRUMENTS	2,166	1,592	2,875	2,875	2,875	2,875
340-708-259 MISC. SUPPLIES	0	0	0	0	0	0
340-708-261 OFFICE FURNITURE	0	0	0	0	0	0
340-708-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-708-264 COMPUTER ACCESSORIES	0	0	0	0	0	0
340-708-265 INSTRUMENTS/APPARATUS	0	0	1,338	16,338	16,500	1,338
340-708-266 GENERAL ELECTRONIC EQUIPMENT	0	0	0	0	0	0
340-708-267 COMPUTERS	2,117	0	0	6,300	2,500	0
340-708-268 APPLIANCES	0	0	0	0	0	0
340-708-273 FIRE HYDRANTS	7,000	12,833	14,136	30,166	30,000	56,136
340-708-274 WATER VALVES	1,906	263	11,247	11,247	11,250	11,247
340-708-275 WATER METERS	181,373	162,595	200,000	200,000	200,000	175,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
340-708-279	OTHER OPERATIONAL EQUIPMENT	119,379	1,483	3,963	3,963	4,000	3,963
340-708-321	LIGHT & POWER	65,088	104,519	115,000	115,000	125,000	145,000
340-708-322	NATURAL GAS, PROPANE	2,137	0	3,800	0	0	1,000
340-708-323	TRUNK TELEPHONE SYSTEM	2,896	3,098	3,000	3,000	3,000	3,000
340-708-324	CELL PHONES	4,169	4,215	5,000	5,000	4,200	4,615
340-708-325	PAGERS	0	0	0	0	0	0
340-708-326	WIRELESS DATA SERVICES	671	732	912	912	900	1,380
340-708-341	ROOFING REPAIRS	0	0	0	0	0	0
340-708-342	ELECTRICAL REPAIRS	1,795	835	1,606	1,606	1,600	1,605
340-708-343	HEATING/COOLING REPAIRS	300	0	1,071	1,071	1,071	1,070
340-708-344	PLUMBING REPAIRS	0	0	535	535	535	535
340-708-346	CONCRETE MASONARY	0	0	0	0	0	0
340-708-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
340-708-349	MISC. REPAIRS/MAINT	915	645	1,071	1,071	1,000	1,071
340-708-352	CLEANING SUPPLIES	573	266	535	535	535	535
340-708-372	ELECTRICAL, PLBG & PAINT	0	0	0	0	0	0
340-708-374	STRUCT. REPAIRS TO BLDG.	0	0	0	0	0	0
340-708-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-708-412	LIGHT EQUIPMENT RENTAL	4,374	4,592	4,592	4,592	5,000	5,238
340-708-414	MOTOR VEHICLE RENTAL	59,747	119,885	130,617	130,617	130,617	53,691
340-708-415	TRUCKS, HEAVY EQUIP RENTAL	81,607	92,767	92,767	92,767	92,767	72,024
340-708-416	LIGHT EQUIP RENTAL-EXTERNAL	4,591	1,539	20,800	20,800	20,800	20,800
340-708-418	TRUCKS, HEAVY EQUIP RENTAL-EXT	0	0	0	0	1,500	0
340-708-419	REPLACEMENT FUND CONTRIBUTION	106,156	88,844	286,594	286,594	286,594	25,782
340-708-421	FUEL, OIL AND LUBRICANTS	708	0	321	321	0	321
340-708-432	MACHINE TOOLS MAINT/REPAIR	0	0	0	0	0	0
340-708-433	LIGHT EQUIPMENT MAINT & REPAIR	260	0	1,071	1,071	1,000	1,071
340-708-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0	0
340-708-436	OTHER EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
340-708-437	PUMPS, MAINTENANCE/REPAIR	4,759	7,901	20,092	10,092	20,000	40,000
340-708-438	ELECTRIC MOTOR MAINT/REPAIR	548	1,999	2,600	2,600	2,500	5,200
340-708-439	OTHER EQUIPMENT MAINT/REPAIR	1,856	821	2,080	2,080	2,000	2,080
340-708-462	OTHER EQUIPMENT MAINT/REPAIR	3,147	3,134	3,328	3,328	3,300	3,328
OPERATIONS TOTAL		829,073	830,487	1,154,586	1,191,416	1,196,619	903,198
CONTRACT SERVICES							
340-708-512	ENGINEERING SERVICES	0	0	0	0	0	0
340-708-514	MEDICAL SERVICES	0	0	0	0	0	0
340-708-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-708-523	OUTSIDE PRINTING	190	0	1,071	1,571	1,000	1,571
340-708-526	TESTING/CERT. PERMITS	35,917	38,206	43,062	43,062	43,000	43,062
340-708-532	SOFTWARE MAINT/LICENSING	6,895	7,655	10,000	10,000	10,000	10,000
340-708-535	COMPUTER MAINT/SERVICE	0	0	0	0	0	0
340-708-539	OTHER CONTRACT SERVICES	100,054	550,731	222,400	214,400	214,400	193,800
340-708-601	DEPRECIATION- FIXED ASSETS	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		143,056	596,591	276,533	269,033	268,400	248,433
CAPITAL OUTLAY & CONTRIBUTIONS							
340-708-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-708-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
340-708-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
340-708-722	LIGHT EQUIPMENT	0	0	0	0	0	0
340-708-723	MOTOR VEHICLES	0	0	0	0	0	0
340-708-724	HEAVY EQUIPMENT	0	0	0	0	0	0
340-708-725	OTHER EQUIPMENT	7,325	0	0	0	0	0
340-708-732	WATER MAINS/SEWER LINES	0	0	0	0	0	0
340-708-734	FIRE HYDRANTS	0	0	0	0	0	0
340-708-735	WATER METERS	0	0	0	0	0	0
340-708-736	VALVES, CLAMPS, DRESSERS, ETC.	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		7,325	0	0	0	0	0
708-UTILITY MAINTENANCE		2,239,255	2,829,609	3,285,821	3,327,901	2,942,713	2,810,641

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
709-NON-DEPARTMENTAL						
<u>OPERATIONS</u>						
340-709-258 TREATED WATER	2,827,893	3,178,863	3,040,000	3,800,000	3,800,000	3,800,000
340-709-312 ANNUAL LEASE	0	0	0	0	0	0
340-709-321 LIGHT & POWER	0	0	0	0	0	0
340-709-322 NATURAL GAS, PROPANE	0	0	0	0	0	0
340-709-323 TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
OPERATIONS TOTAL	2,827,893	3,178,863	3,040,000	3,800,000	3,800,000	3,800,000
<u>CONTRACT SERVICES</u>						
340-709-511 LEGAL SERVICES	8,800	34,266	5,000	18,653	20,000	5,000
340-709-512 ENGINEERING SERVICES	297,451	670,868	300,000	1,200,000	1,200,000	300,000
340-709-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	3,875	0
340-709-521 COUNTY RECORDING FEES	0	0	0	0	0	0
340-709-522 INSURANCE AND BONDS	41,179	50,175	46,000	46,000	53,500	60,000
340-709-523 OUTSIDE PRINTING	0	0	0	0	0	0
340-709-528 ADVERTISING	0	142	0	0	0	0
340-709-532 SOFTWARE MAINT/LICENSE	0	0	0	0	0	0
340-709-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
340-709-537 BANK FEES	0	0	1,200	1,200	0	0
340-709-539 OTHER CONTRACT SERVICES	23,213	1,222	20,000	20,000	200	20,000
340-709-542 MISC EXPENSE	247	(291)	0	0	250	0
340-709-543 CREDIT CARD FEES	141,939	177,214	150,000	150,000	205,000	212,005
340-709-601 DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
340-709-651 BAD DEBT	52,986	(8,500)	20,000	20,000	60,000	20,000
CONTRACT SERVICES TOTAL	565,816	925,095	542,200	1,455,853	1,542,825	617,005
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
340-709-719 OTHER CAPITAL OUTLAY	0	0	1,000,000	1,000,000	0	0
340-709-725 OTHER EQUIPMENT	0	0	0	0	0	0
340-709-741 PURCHASE LAND	0	0	0	45,000	60,000	0
340-709-743 PAYMENT OF EASEMENTS	0	0	0	0	0	0
340-709-814 TRANSFER TO CIP	0	0	550,000	550,000	0	0
340-709-815 INTERFUND TRANSFERS OUT	1,600,000	1,660,000	1,600,000	1,600,000	1,600,000	1,688,844
340-709-821 FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
340-709-831 CONTINGENCY RESERVES	0	0	0	0	0	0
340-709-832 PAYMENT OF CLAIMS	4,250	1,470	0	0	500	0
340-709-833 PAYMENT OF REFUNDS	0	0	0	0	0	0
340-709-835 RESERVE FOR PERSONNEL	0	0	39,000	39,000	0	73,200
340-709-836 RESERVE FOR WORKING CAPITAL	0	0	400,000	362,670	51,702	0
340-709-837 RESERVE FOR RATE STABILIZATION	0	0	150,000	150,000	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	1,604,250	1,661,470	3,739,000	3,746,670	1,712,202	1,762,044
<u>TRANSFERS</u>						
340-709-902 INTEREST EXPENSE	(46,744)	62,946	0	0	0	0
340-709-912 INTEREST (SHORT TERM)	0	0	0	0	0	0
340-709-913 CAPITAL LEASE SHORT TERM	0	0	0	0	0	0
340-709-921 TRANSFER TO I&S PRINCIPAL	2,090,000	2,350,000	2,495,000	2,495,000	2,495,000	2,810,000
340-709-922 TRANSFER TO I&S INTEREST	1,271,891	1,048,361	1,449,914	1,449,914	1,449,914	1,512,587
340-709-925 WTTB	0	0	0	0	0	0
340-709-950 BOND DISCOUNT AMORTIZATION	0	0	0	0	0	0
340-709-951 BOND ISSUE COST AMORTIZATION	0	0	0	0	0	0
340-709-952 DEFERRED REFUNDING AMORTIZATION	46,676	46,676	0	0	0	0
340-709-955 BOND ISSUANCE COSTS	0	165,365	0	0	0	0
TRANSFERS TOTAL	3,361,823	3,673,348	3,944,914	3,944,914	3,944,914	4,322,587
709-NON-DEPARTMENTAL	8,359,782	9,438,776	11,266,114	12,947,437	10,999,941	10,501,636
PUBLIC UTILITY FUND TOTAL EXPENDITURES	12,400,372	14,650,124	17,570,330	19,280,080	16,359,196	16,103,070
REVENUES OVER/(UNDER) EXPENDITURES	1,528,916	1,738,766	102,670	(707,080)	152,832	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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350 AIRPORT FUND

Beginning Fund Balance	702,393	514,405	451,076	451,076	451,076	130,520
Revenues	528,398	601,294	687,100	1,162,100	1,150,053	699,400
(less) Transfers In	<u>0</u>	<u>(62,125)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	528,398	539,169	687,100	1,162,100	1,150,053	699,400
Expenditures						
732-Airport Operations	<u>716,386</u>	<u>664,624</u>	<u>673,704</u>	<u>1,578,704</u>	<u>1,470,609</u>	<u>652,487</u>
Total Expenditures	716,386	664,624	673,704	1,578,704	1,470,609	652,487
(less) Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>	<u>(15,000)</u>
Net Operating Expenditures	701,386	649,624	658,704	1,563,704	1,455,609	637,487
Net Revenues Over/(Under) Net Expenditures	(172,988)	(110,454)	28,396	(401,604)	(305,556)	61,913
Ending Fund Balance	514,405	451,076	464,472	34,472	130,520	177,433
Fund Balance % of Net Expenditures	73.3%	69.4%	70.5%	2.2%	9.0%	27.8%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
350 AIRPORT FUND						
OPERATING REVENUES						
350-320-165 EMERGENCY TEMPORARY PERMIT	0	0	0	0	0	0
350-330-229 OTHER STATE GRANTS	24,261	41,021	30,000	30,000	20,000	30,000
350-330-234 INTERGOVERNMENTAL REVENUE	0	0	0	475,000	600,000	0
350-330-239 OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
350-340-281 T-HANGER RENT	286,950	327,205	325,100	325,100	320,000	325,000
350-340-282 FACILITY LEASE	8,806	0	26,000	26,000	23,400	23,400
350-340-283 GROUND LEASES	0	0	0	0	0	0
350-340-284 SALE OF AV GAS	129,913	102,014	250,000	250,000	125,000	250,000
350-340-285 SALE OF JET A FUEL	33,191	0	50,000	50,000	5,000	50,000
350-340-374 LATE PAYMENT FEES	1,493	1,391	1,000	1,000	1,000	1,000
350-420-329 PAYMENT OF CLAIMS	0	0	0	0	25,653	0
350-430-331 INTEREST INCOME	43,784	43,548	5,000	5,000	30,000	20,000
350-430-334 MISCELLANEOUS REVENUE	0	0	0	0	0	0
350-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
350-440-330 GRIZZLY LEASE REVENUE	0	22,016	0	0	0	0
350-440-331 INTEREST INCOME-GRIZZLY LEASE	0	1,974	0	0	0	0
350-440-356 SALES AND OTHER FUND RAISERS	0	0	0	0	0	0
350-440-357 CONTRIBUTED CAPITAL	0	0	0	0	0	0
OPERATING REVENUES TOTAL	528,398	539,169	687,100	1,162,100	1,150,053	699,400
TRANSFERS						
350-450-365 TRANSFER FROM GENERAL FUND	0	62,125	0	0	0	0
350-450-370 INTERFUND TRANSFER IN	0	0	0	0	0	0
TRANSFERS TOTAL	0	62,125	0	0	0	0
TOTAL REVENUES	528,398	601,294	687,100	1,162,100	1,150,053	699,400
732-AIRPORT OPERATIONS						
EMPLOYEE SERVICES						
350-732-111 REGULAR FULL TIME	75,986	72,849	111,678	111,678	125,000	122,845
350-732-114 OVERTIME	8,658	7,345	5,000	5,000	5,000	5,000
350-732-115 LONGEVITY PAY	48	0	96	96	96	192
350-732-116 REGULAR PART-TIME	16,228	0	0	0	0	0
350-732-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
350-732-118 INSURANCE ALLOWANCE	923	2,400	1,200	1,200	1,200	2,400
350-732-119 CERTIFICATION PAY	0	0	0	0	0	0
350-732-120 UNUM LIFE	198	203	341	341	240	300
350-732-121 FICA SOCIAL SECURITY	7,793	9,051	7,647	7,647	9,425	9,619
350-732-122 WORKERS COMPENSATION	339	395	350	350	350	2,062
350-732-123 STATE UNEMPLOYMENT TAXES	35	239	927	927	300	126
350-732-124 RETIREMENT-TMRS	14,316	30,690	14,307	14,307	16,500	18,012
350-732-126 HEALTH INSURANCE	3,155	0	17,560	17,560	0	0
350-732-127 DENTAL INSURANCE	117	0	568	568	0	410
350-732-128 LONG TERM DISABILITY	228	336	470	470	360	380
350-732-129 VISION INSURANCE	16	115	97	97	140	120
350-732-131 UNIFORMS (BUY)	606	1,432	633	883	680	633
350-732-142 PROFESSIONAL CONFERENCES	350	350	364	864	450	364
350-732-143 Memberships and Dues	0	0	0	0	100	0
350-732-144 SUBSCRIPTIONS AND BOOKS	164	203	288	288	300	288
350-732-146 TRAINING- TRANSPORTATION	258	276	296	296	300	296
350-732-147 TRAINING- LODGING	396	396	412	642	400	500
350-732-148 TRAINING- MEALS	112	58	156	156	150	156
EMPLOYEE SERVICES TOTAL	129,925	126,337	162,390	163,370	160,991	163,703
OPERATIONS						
350-732-211 GENERAL OFFICE SUPPLIES	3,165	4,042	750	2,750	2,000	750
350-732-214 COMPUTER SUPPLIES	45	300	321	321	300	321
350-732-215 POSTAGE	0	0	54	54	0	54

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
350-732-217 OFFICE SECURITY	3,594	1,312	4,253	4,253	2,500	4,253
350-732-226 MISC. HARDWARE	0	0	0	0	0	0
350-732-232 FOOD/MEALS	0	821	721	721	800	721
350-732-233 CITY SPONSORED EVENTS	428	0	200	200	200	200
350-732-252 MEDICAL SUPPLIES	0	0	0	0	0	0
350-732-256 MINOR TOOLS/INSTRUMENTS	1,377	474	214	214	200	214
350-732-259 MISC SUPPLIES	0	573	0	0	500	0
350-732-261 OFFICE FURNITURE	0	0	0	0	0	0
350-732-264 COMPUTER ACCESSORIES	0	0	161	161	160	161
350-732-267 COMPUTERS	0	0	0	0	0	2,800
350-732-269 OTHER OFFICE EQUIPMENT	0	550	0	0	0	0
350-732-271 GROUNDS KEEPING EQUIPMENT	0	0	0	0	0	0
350-732-321 LIGHT & POWER	10,809	9,222	13,800	13,800	10,000	13,800
350-732-323 TRUNK TELEPHONE SYSTEM	1,675	1,815	1,600	1,600	1,600	1,600
350-732-324 CELL PHONES	387	1,040	600	600	1,200	1,030
350-732-325 PAGERS	0	0	0	0	0	0
350-732-326 WIRELESS DATA SERVICES	0	0	0	0	0	480
350-732-341 ROOFING REPAIRS	0	0	0	0	0	0
350-732-342 ELECTRICAL REPAIRS	0	0	0	0	0	0
350-732-343 HEATING/COOLING REPAIRS	0	0	0	0	0	0
350-732-344 PLUMBING REPAIRS	0	0	0	0	0	0
350-732-345 CARPENTRY/PAINTING	0	0	0	0	0	0
350-732-346 CONCRETE MASONARY	0	0	0	0	0	0
350-732-349 MISC. REPAIRS/MAINT	88,031	39,648	16,640	16,640	15,000	16,640
350-732-352 CLEANING SUPPLIES	169	487	357	357	0	357
350-732-353 CLEANING- PAPER PRODUCTS	152	15	107	107	0	107
350-732-414 MOTOR VEHICLE RENTAL	19,908	46,612	13,448	13,448	15,500	5,458
350-732-419 REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
350-732-421 OIL, FUEL AND LUBRICANTS	0	0	0	0	0	0
350-732-422 AV GAS FUEL PURCHASES	109,529	92,188	260,000	257,020	135,000	240,000
350-732-423 JET A FUEL PURCHASES	21,785	0	52,000	52,000	60,000	45,000
350-732-436 OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
OPERATIONS TOTAL	261,054	199,097	365,226	364,246	244,960	333,946
<u>CONTRACT SERVICES</u>						
350-732-512 ENGINEERING SERVICES	20,602	31,407	0	0	10,500	0
350-732-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
350-732-522 INSURANCE AND BONDS	9,489	10,902	8,500	8,500	12,000	13,500
350-732-523 OUTSIDE PRINTING	245	0	0	0	0	0
350-732-526 TESTING/CERT. PERMITS	205	200	1,563	1,563	200	1,563
350-732-528 ADVERTISING	242	538	278	278	250	278
350-732-532 SOFTWARE MAINT/LICENSING	1,716	212	2,839	2,839	2,800	2,839
350-732-536 EXTENDED MAINTENANCE WARRANTY	0	0	0	0	0	0
350-732-537 BANK FEES	0	0	0	0	0	0
350-732-539 OTHER CONTRACT SERVICES	3,694	10,110	9,620	9,620	9,620	15,620
350-732-543 CREDIT CARD FEES	0	0	0	0	0	0
350-732-601 DEPRECIATION- FIXED ASSETS	166,030	166,030	0	0	0	0
350-732-651 BAD DEBT	696	(599)	0	0	1,000	0
CONTRACT SERVICES TOTAL	202,919	218,801	22,800	22,800	36,370	33,800
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
350-732-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
350-732-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
350-732-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
350-732-725 OTHER EQUIPMENT	0	0	0	0	0	0
350-732-742 CONSTRUCTION	0	0	0	905,000	905,000	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	905,000	905,000	0
<u>TRANSFERS</u>						
350-732-815 INTERFUND TRANSFERS OUT	15,000	15,000	15,000	15,000	15,000	15,000
350-732-821 FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
350-732-831 CONTINGENCY RESERVES	0	0	0	0	0	0
350-732-833 PAYMENT OF REFUNDS	0	0	0	0	0	0
350-732-835 RESERVE FOR PERSONNEL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
350-732-902	INTEREST EXPENSE	0	0	0	0	0	0
350-732-921	TRANSFER TO I&S PRINCIPAL	70,000	70,000	75,000	75,000	75,000	75,000
350-732-922	TRANSFER TO I&S INTEREST	37,488	35,388	33,288	33,288	33,288	31,038
350-732-925	BOND ISSUANCE COSTS	0	0	0	0	0	0
350-732-952	AMORTIZATION OF DEFERRED REF	0	0	0	0	0	0
	TRANSFERS TOTAL	122,488	120,388	123,288	123,288	123,288	121,038
	732-AIRPORT OPERATIONS	716,386	664,624	673,704	1,578,704	1,470,609	652,487
	AIRPORT FUND TOTAL EXPENDITURES	716,386	664,624	673,704	1,578,704	1,470,609	652,487
	REVENUES OVER/(UNDER) EXPENDITURES	(187,988)	(63,329)	13,396	(416,604)	(320,556)	46,913

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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370 CEMETERY OPERATING FUND

Beginning Fund Balance	134,959	166,200	223,996	223,996	223,996	174,996
Revenues	347,347	387,156	328,500	328,500	308,650	323,500
(less) Transfers In	(39,010)	(132,042)	(30,000)	(30,000)	(40,000)	(25,000)
Net Operating Revenues	308,337	255,115	298,500	298,500	268,650	298,500
Expenditures						
761-Cemetery Operations	316,106	329,360	328,509	358,509	357,650	379,490
Total Expenditures	316,106	329,360	328,509	358,509	357,650	379,490
(less) Transfers Out	(20,283)	0	0	0	0	0
Net Operating Expenditures	295,823	329,360	328,509	358,509	357,650	379,490
Net Revenues Over/(Under) Net Expenditures	12,514	(74,245)	(30,009)	(60,009)	(89,000)	(80,990)
Ending Fund Balance	166,200	223,996	223,987	193,987	174,996	119,006
Fund Balance % of Net Expenditures	56.2%	68.0%	68.2%	54.1%	48.9%	31.4%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
370 CEMETERY OPERATING FUND						
OPERATING REVENUES						
370-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
370-340-286 GRAVE DIGGING SERVICES	203,995	155,125	198,000	198,000	170,000	198,000
370-340-287 GRAVESITE MARKING/LOCATING FEE	9,256	2,644	2,500	2,500	4,000	2,500
370-340-288 MONUMENT LEVELING FEE	0	0	0	0	0	0
370-340-289 CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
370-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
370-430-331 INTEREST INCOME	0	500	0	0	0	0
370-430-333 RENTAL INCOME (LEASES)	0	0	0	0	0	0
370-430-334 MISCELLANEOUS REVENUE	2,616	4,823	3,000	3,000	4,650	3,000
370-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
370-440-359 CEMETERY MISC DONATIONS	0	0	0	0	0	0
OPERATING REVENUES TOTAL	215,867	163,092	203,500	203,500	178,650	203,500
TRANSFERS						
370-450-363 TRNSF IN FROM CEMETERY PERM FD	2,545	3,197	30,000	30,000	40,000	25,000
370-450-370 INTERFUND TRANSFER IN	36,465	128,845	0	0	0	0
TRANSFERS TOTAL	39,010	132,042	30,000	30,000	40,000	25,000
OTHER REVENUES						
370-460-372 CEMETERY LOT SALE-UNRESTRICTED	92,470	92,023	95,000	95,000	90,000	95,000
OTHER REVENUES TOTAL	92,470	92,023	95,000	95,000	90,000	95,000
TOTAL REVENUES	347,347	387,156	328,500	328,500	308,650	323,500
761-CEMETERY OPERATIONS						
EMPLOYEE SERVICES						
370-761-111 REGULAR FULL TIME	112,409	114,907	123,822	123,822	125,000	123,822
370-761-114 OVERTIME	3,786	3,470	3,000	3,000	3,000	4,000
370-761-115 LONGEVITY PAY	432	528	480	480	624	720
370-761-116 REGULAR PART-TIME	0	0	0	0	0	0
370-761-117 TEMPORARY/SEASONAL	0	0	0	0	0	0
370-761-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
370-761-119 CERTIFICATION PAY	0	0	0	0	0	0
370-761-120 UNUM LIFE	284	203	257	257	240	300
370-761-121 FICA SOCIAL SECURITY	8,582	10,249	9,471	9,471	9,500	9,550
370-761-122 WORKERS COMPENSATION	305	356	315	315	300	3,870
370-761-123 STATE UNEMPLOYMENT TAXES	18	234	325	325	325	126
370-761-124 RETIREMENT-TMRS	16,205	22,191	17,144	17,144	16,500	17,884
370-761-126 HEALTH INSURANCE	15,144	15,154	17,560	17,560	17,605	20,900
370-761-127 DENTAL INSURANCE	559	567	576	576	600	410
370-761-128 LONG TERM DISABILITY	324	339	338	338	360	380
370-761-129 VISION INSURANCE	87	115	98	98	120	120
370-761-131 UNIFORMS (BUY)	618	459	550	550	1,083	1,400
370-761-132 UNIFORM RENTAL	574	861	830	830	830	0
370-761-141 WORKSHOP TRAINING	490	595	500	500	0	500
370-761-143 MEMBERSHIPS & DUES	185	315	300	300	330	350
370-761-144 SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
370-761-146 TRAINING - TRANSPORTATION	0	0	200	200	0	200
370-761-147 TRAINING - LODGING	637	0	500	500	0	500
370-761-148 TRAINING-MEALS	184	0	250	250	0	250
EMPLOYEE SERVICES TOTAL	160,824	170,543	176,516	176,516	176,417	185,282
OPERATIONS						
370-761-211 GENERAL OFFICE SUPPLIES	755	791	642	992	600	700
370-761-217 OFFICE SECURITY	929	982	0	1,860	1,860	1,876
370-761-221 STREET REPAIR MATERIALS	0	23,140	0	0	0	0
370-761-222 STRIPING AND STREET SIGNS	2,356	189	0	0	0	0
370-761-225 SAND AND GRAVEL	2,005	1,480	4,670	4,320	4,670	4,670

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
370-761-232	FOOD/MEALS	63	29	250	250	250	150
370-761-236	MISC OCCASIONS	0	0	0	0	0	0
370-761-252	MEDICAL SUPPLIES	0	68	75	75	75	75
370-761-253	CHEMICALS	822	497	2,101	2,101	2,100	2,101
370-761-256	MINOR TOOLS/INSTRUMENTS	261	303	270	270	270	270
370-761-259	MISC SUPPLIES-COVID-19	0	0	0	0	0	0
370-761-261	OFFICE FURNITURE	0	0	0	0	0	0
370-761-264	COMPUTER ACCESSORIES	0	55	125	125	125	125
370-761-267	COMPUTERS	0	0	1,600	1,600	1,600	1,600
370-761-271	GROUNDKEEPING EQUIPMENT	0	477	535	535	535	1,535
370-761-272	STREET MAINTENANCE EQUIPMENT	0	0	0	0	0	0
370-761-279	OTHER OPERATIONAL EQUIPMENT	281	788	374	374	375	375
370-761-321	LIGHT & POWER	890	615	1,850	1,850	1,200	1,850
370-761-322	NATURAL GAS, PROPANE	0	0	0	0	0	0
370-761-323	TRUNK TELEPHONE SYSTEM	711	760	700	700	700	800
370-761-324	CELL PHONES	531	548	600	600	600	515
370-761-325	PAGERS	0	0	0	0	0	0
370-761-326	WIRELESS DATA SERVICES	418	460	456	456	500	720
370-761-349	MISC REPAIRS/MAINT	0	3,227	400	400	400	400
370-761-353	CLEANING- PAPER PRODUCTS	63	76	78	78	78	78
370-761-412	LIGHT EQUIPMENT RENTAL	2,641	2,773	2,773	2,773	2,775	2,947
370-761-414	MOTOR VEHICLE RENTAL	6,467	8,439	7,675	7,675	7,675	7,966
370-761-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	10,016	0	0	0	0	0
370-761-419	REPLACEMENT FUND CONTRIBUTION	0	0	24,000	24,000	24,000	0
	OPERATIONS TOTAL	29,208	45,695	49,174	51,034	50,388	28,753
	CONTRACT SERVICES						
370-761-519	OTHER PROFESSIONAL SERVICES	0	6,643	0	0	3,635	0
370-761-521	COUNTY RECORDING FEES	1,352	1,322	1,450	1,450	1,450	1,875
370-761-522	INSURANCE AND BONDS	851	1,131	0	0	1,250	1,250
370-761-523	OUTSIDE PRINTING	0	0	250	250	250	250
370-761-526	TESTING/CERTIFICATIONS PERMITS	0	330	379	379	380	340
370-761-528	ADVERTISING	0	400	0	0	0	0
370-761-532	SOFTWARE MAINT/LICENSES	15,149	17,321	5,040	5,040	5,040	5,040
370-761-534	GRAVE DIGGING SERVICES	72,300	57,550	80,000	80,000	70,000	130,000
370-761-539	OTHER CONTRACT SERVICES	13,815	26,101	15,700	13,840	13,840	26,700
370-761-601	DEPRECIATION - FIXED ASSETS	2,325	2,325	0	0	0	0
	CONTRACT SERVICES TOTAL	105,792	113,122	102,819	100,959	95,845	165,455
	CAPITAL OUTLAY & CONTRIBUTIONS						
370-761-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
370-761-742	CONSTRUCTION	0	0	0	30,000	35,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	30,000	35,000	0
	TRANSFERS						
370-761-815	INTERFUND TRANSFERS OUT	20,283	0	0	0	0	0
370-761-821	FINANCIAL/ADMIN SERVICES	0	0	0	0	0	0
370-761-823	GROUNDKEEPING SERVICES	0	0	0	0	0	0
370-761-831	CONTINGENCY RESERVES	0	0	0	0	0	0
370-761-835	RESERVE FOR PERSONNEL	0	0	0	0	0	0
	TRANSFERS TOTAL	20,283	0	0	0	0	0
	761-CEMETERY OPERATIONS	316,106	329,360	328,509	358,509	357,650	379,490
	CEMETERY FUND TOTAL EXPENDITURES	316,106	329,360	328,509	358,509	357,650	379,490
	REVENUES OVER/(UNDER) EXPENDITURES	31,241	57,796	(9)	(30,009)	(49,000)	(55,990)

SPECIAL REVENUE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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118 TIF NO. 2 (SAMSUNG)

Beginning Fund Balance	0	146,059	661,391	661,391	661,391	760,023
Revenues	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
Expenditures						
520-TIF No. 2 Administration	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
Total Expenditures	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
(less) Transfers Out	(13,420)	(28,000)	(28,000)	(28,000)	(28,000)	(28,000)
Net Operating Expenditures	0	0	2,180,000	2,325,000	2,321,533	8,375,000
Net Revenues Over/(Under) Net Expenditures	159,479	543,332	55,000	93,165	126,632	115,000
Ending Fund Balance	146,059	661,391	688,391	726,556	760,023	847,023
Fund Balance % of Net Expenditures	#DIV/0!	#DIV/0!	31.6%	31.2%	32.7%	10.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
118	TIF NO. 2 (SAMSUNG)						
	OPERATING REVENUES						
118-310-111	CURRENT PROPERTY TAXES	159,479	525,838	2,235,000	2,418,165	2,418,165	8,465,000
118-430-331	INTEREST INCOME	0	17,494	0	0	30,000	25,000
	OPERATING REVENUES TOTAL	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
	TOTAL REVENUES	159,479	543,332	2,235,000	2,418,165	2,448,165	8,490,000
	520-TIF NO. 2 ADMINISTRATION						
	TRANSFERS						
118-520-815	INTERFUND TRANSFER OUT	13,420	28,000	28,000	28,000	28,000	28,000
	TRANSFERS TOTAL	13,420	28,000	28,000	28,000	28,000	28,000
	CAPITAL OUTLAY & CONTRIBUTIONS						
118-520-817	PROPERTY TAX REBATE	0	0	2,180,000	2,325,000	2,321,533	8,375,000
118-520-818	DRRA REFUND	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	2,180,000	2,325,000	2,321,533	8,375,000
	520-TIF NO. 2 ADMINISTRATION	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
	TIF NO. 2 (SAMSUNG) FUND TOTAL EXPENDITURES	13,420	28,000	2,208,000	2,353,000	2,349,533	8,403,000
	REVENUES OVER/(UNDER) EXPENDITURES	146,059	515,332	27,000	65,165	98,632	87,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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119 TIF NO. 1 (DOWNTOWN)

Beginning Fund Balance	268,507	554,217	847,693	847,693	847,693	1,070,488
Revenues	694,429	1,029,329	945,000	1,040,585	1,054,617	1,135,000
(less) Transfers In	<u>0</u>	<u>(61,544)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	694,429	967,785	945,000	1,040,585	1,054,617	1,135,000
Expenditures						
520-TIF No. 1 Administration	<u>408,719</u>	<u>735,853</u>	<u>831,372</u>	<u>831,372</u>	<u>831,822</u>	<u>941,850</u>
Total Expenditures	408,719	735,853	831,372	831,372	831,822	941,850
(less) Transfers Out	<u>(394,782)</u>	<u>(584,440)</u>	<u>(526,372)</u>	<u>(526,372)</u>	<u>(526,372)</u>	<u>(504,850)</u>
Net Operating Expenditures	13,937	151,413	305,000	305,000	305,450	437,000
Net Revenues Over/(Under) Net Expenditures	680,491	816,372	640,000	735,585	749,167	698,000
Ending Fund Balance	554,217	847,693	961,321	1,056,906	1,070,488	1,263,638
Fund Balance % of Net Expenditures	3976.5%	559.9%	315.2%	346.5%	350.5%	289.2%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
119	TIF NO. 1 (DOWNTOWN)						
	OPERATING REVENUES						
119-310-111	CURRENT PROPERTY TAXES	442,575	574,976	585,000	620,000	619,032	660,000
119-330-242	TIF-WILLIAMSON COUNTY	237,323	341,204	350,000	410,585	410,585	450,000
119-430-331	INTEREST INCOME	14,531	45,570	10,000	10,000	25,000	25,000
119-430-334	MISCELLANEOUS REVENUE	0	6,034	0	0	0	0
	OPERATING REVENUES TOTAL	694,429	967,785	945,000	1,040,585	1,054,617	1,135,000
	TRANSFERS						
119-450-370	INTERFUND TRANSFER IN	0	61,544	0	0	0	0
	TRANSFERS TOTAL	0	61,544	0	0	0	0
	TOTAL REVENUES	694,429	1,029,329	945,000	1,040,585	1,054,617	1,135,000
	520-TIF NO. 1 ADMINISTRATION						
	CONTRACT SERVICES						
119-520-519	OTHER PROFESSIONAL SERVICES	13,937	0	5,000	5,000	5,000	125,000
119-520-539	OTHER CONTRACT SERVICES	0	11,750	0	0	450	12,000
119-520-542	MISCELLANEOUS EXPENSE	0	45,284	0	0	0	0
	CONTRACT SERVICES TOTAL	13,937	57,034	5,000	5,000	5,450	137,000
	CAPITAL OUTLAY & CONTRIBUTIONS						
119-520-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
119-520-742	CONSTRUCTION	0	0	0	0	0	0
119-520-813	FACADE GRANTS	0	0	0	75,000	75,000	75,000
119-520-814	TRANSFER TO CIP	0	0	0	0	0	0
119-520-815	INTERFUND TRANSFER OUT	394,782	584,440	526,372	526,372	526,372	504,850
119-520-819	OTHER CONTRIBUTIONS	0	94,379	300,000	225,000	225,000	225,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	394,782	678,819	826,372	826,372	826,372	804,850
	520-TIF NO. 1 ADMINISTRATION	408,719	735,853	831,372	831,372	831,822	941,850
	TIF NO. 1 FUND TOTAL EXPENDITURES	408,719	735,853	831,372	831,372	831,822	941,850
	REVENUES OVER/(UNDER) EXPENDITURES	285,709	293,476	113,628	209,213	222,795	193,150

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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120 HOTEL/MOTEL TAX FUND

Beginning Fund Balance	89,223	130,576	191,050	191,050	191,050	260,050
Revenues	333,973	365,853	350,000	350,000	354,000	355,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>333,973</u>	<u>365,853</u>	<u>350,000</u>	<u>350,000</u>	<u>354,000</u>	<u>355,000</u>
Expenditures						
612-Hotel/Motel Tax	<u>292,620</u>	<u>305,379</u>	<u>297,400</u>	<u>297,400</u>	<u>285,000</u>	<u>265,000</u>
Total Expenditures	<u>292,620</u>	<u>305,379</u>	<u>297,400</u>	<u>297,400</u>	<u>285,000</u>	<u>265,000</u>
(less) Transfers Out	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>	<u>(5,000)</u>
Net Operating Expenditures	<u>287,620</u>	<u>300,379</u>	<u>292,400</u>	<u>292,400</u>	<u>280,000</u>	<u>260,000</u>
Net Revenues Over/(Under) Net Expenditures	46,353	65,474	57,600	57,600	74,000	95,000
Ending Fund Balance	130,576	191,050	243,650	243,650	260,050	350,050
Fund Balance % of Net Expenditures	45.4%	63.6%	83.3%	83.3%	92.9%	134.6%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
120	HOTEL/MOTEL TAX FUND						
	<u>OPERATING REVENUES</u>						
120-310-143	HOTEL OCCUPANCY TAX	333,891	365,719	350,000	350,000	350,000	350,000
120-310-274	LATE PAYMENT FEE	82	134	0	0	1,500	0
120-420-326	OTHER SPECIAL ASSESSMENTS	0	0	0	0	0	0
120-430-331	INTEREST INCOME	0	0	0	0	2,500	5,000
120-430-335	REFUND OF PY EXPENSE	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	333,973	365,853	350,000	350,000	354,000	355,000
	TOTAL REVENUES	333,973	365,853	350,000	350,000	354,000	355,000
	612-HOTEL/MOTEL TAX						
	<u>CONTRACT SERVICES</u>						
120-612-511	LEGAL SERVICES	0	0	0	0	0	0
120-612-512	ENGINEERING SERVICES	0	0	0	0	0	0
120-612-528	ADVERTISING	0	0	0	0	0	0
120-612-532	SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
120-612-539	OTHER CONTRACT SERVICES	37,607	37,678	50,000	50,000	50,000	50,000
	CONTRACT SERVICES TOTAL	37,607	37,678	50,000	50,000	50,000	50,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
120-612-812	PASS THROUGHs- AGENCY	42,595	50,000	50,000	50,000	50,000	50,000
120-612-815	INTERFUND TRANSFER OUT	5,000	5,000	5,000	5,000	5,000	5,000
120-612-818	380-AGREEMENT PAYOUT	207,418	212,701	192,400	192,400	180,000	160,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	255,013	267,701	247,400	247,400	235,000	215,000
	612-HOTEL/MOTEL TAX	292,620	305,379	297,400	297,400	285,000	265,000
	HOTEL/MOTEL TAX FUND TOTAL EXPENDITURES	292,620	305,379	297,400	297,400	285,000	265,000
	REVENUES OVER/(UNDER) EXPENDITURES	41,353	60,474	52,600	52,600	69,000	90,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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123 MAIN STREET REVENUE FUND

Beginning Fund Balance	86,544	61,544	25,000	25,000	25,000	18,110
Revenues	129,705	88,491	94,100	94,100	89,150	92,100
(less) Transfers In	(86,290)	(31,640)	(53,100)	(53,100)	(53,100)	(53,100)
Net Operating Revenues	43,415	56,851	41,000	41,000	36,050	39,000
Expenditures						
615-Main Street Administration	154,705	125,035	94,100	94,100	96,040	92,100
Total Expenditures	154,705	125,035	94,100	94,100	96,040	92,100
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	154,705	125,035	94,100	94,100	96,040	92,100
Net Revenues Over/(Under) Net Expenditures	(111,290)	(68,184)	(53,100)	(53,100)	(59,990)	(53,100)
Ending Fund Balance	61,544	25,000	25,000	25,000	18,110	18,110
Fund Balance % of Net Expenditures	39.8%	20.0%	26.6%	26.6%	18.9%	19.7%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
123 MAIN STREET REVENUE FUND						
OPERATING REVENUES						
123-330-234 TEDC CONTRIBUTIONS	0	0	0	0	0	0
123-330-235 GENERAL CONTRIBUTIONS	0	0	0	0	0	0
123-330-236 OTHER CONTRIBUTIONS	0	0	0	0	0	0
123-430-331 INTEREST INCOME	0	0	0	0	0	0
123-430-335 REFUNDS AND REIMBURSEMENTS	0	0	0	0	0	0
123-440-352 FARMERS' MARKET RENTAL FEES	5,050	7,312	9,000	9,000	0	0
123-440-353 MAIN STREET CAR SHOW	29,406	37,726	17,000	17,000	27,115	27,500
123-440-354 WINE SWIRL	0	0	0	0	0	0
123-440-355 HERITAGE SQ CHRISTMAS LIGHTS	0	0	0	0	0	0
123-440-356 CHRISTMAS BAZAAR	0	0	0	0	200	0
123-440-357 SALES AND OTHER FUNDRAISINGS	0	0	0	0	0	0
123-440-358 TAYLOR FEST	8,925	9,525	12,000	12,000	5,735	8,500
123-440-359 SPOOKTACULAR	34	25	0	0	0	0
123-440-360 2ND SATURDAY	0	2,262	3,000	3,000	3,000	3,000
OPERATING REVENUES TOTAL	43,415	56,851	41,000	41,000	36,050	39,000
TRANSFERS						
123-450-361 TRANSFER FROM TIF	30,000	13,456	0	0	0	0
123-450-362 TRANSFER FROM H.O.T.	5,000	5,000	5,000	5,000	5,000	5,000
123-450-365 TRANSFER FROM GENERAL FUND	51,290	13,184	48,100	48,100	48,100	48,100
TRANSFERS TOTAL	86,290	31,640	53,100	53,100	53,100	53,100
TOTAL REVENUES	129,705	88,491	94,100	94,100	89,150	92,100
615-MAIN STREET ADMINISTRATION						
OPERATIONS						
123-615-231 TAYLOR PRIDE	18,651	0	0	0	0	0
123-615-232 FARMERS' MARKET	3,144	4,793	9,000	9,000	9,000	0
123-615-233 CITY SPONSORED EVENTS	5,236	2,972	3,500	3,500	3,500	8,500
123-615-235 MAIN ST CAR SHOW	34,941	40,305	30,000	30,000	30,741	30,000
123-615-236 TAYLOR FEST	20,096	7,536	14,000	14,000	14,000	14,000
123-615-237 WINE SWIRL	0	561	2,000	2,000	2,000	2,000
123-615-238 CHRISTMAS BAZAAR	0	0	600	600	1,200	600
123-615-239 SPOOKTACULAR	1,140	1,372	1,500	1,500	1,499	4,000
123-615-240 CITY PARADES	11,685	9,267	25,000	25,000	25,000	25,000
123-615-241 2ND SATURDAY	0	1,605	0	0	600	0
123-615-259 MISC. SUPPLIES	2,495	375	3,500	3,500	3,500	3,000
OPERATIONS TOTAL	97,388	68,785	89,100	89,100	91,040	87,100
CONTRACT SERVICES						
123-615-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
123-615-523 OUTSIDE PRINTING	0	0	0	0	0	0
123-615-528 ADVERTISING	2,002	4,191	5,000	5,000	5,000	5,000
CONTRACT SERVICES TOTAL	2,002	4,191	5,000	5,000	5,000	5,000
CAPITAL OUTLAY & CONTRIBUTIONS						
123-615-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
123-615-811 RENTAL ASSISTANCE	802	0	0	0	0	0
123-615-813 FACADE GRANTS	54,513	52,059	0	0	0	0
123-615-815 INTERFUND TRANSFER OUT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	55,315	52,059	0	0	0	0
615-MAIN STREET ADMINISTRATION	154,705	125,035	94,100	94,100	96,040	92,100
MAIN STREET FUND TOTAL EXPENDITURES	154,705	125,035	94,100	94,100	96,040	92,100
REVENUES OVER/(UNDER) EXPENDITURES	(25,000)	(36,544)	0	0	(6,890)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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124 CEMETERY SPECIAL REVENUE

Beginning Fund Balance	131,775	134,404	139,641	139,641	139,641	142,141
Revenues	2,630	5,237	0	0	2,500	2,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>2,630</u>	<u>5,237</u>	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,500</u>
Expenditures						
613-Land Purchases	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	2,630	5,237	0	0	2,500	2,500
Ending Fund Balance	134,404	139,641	139,641	139,641	142,141	144,641
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
124 CEMETERY SPECIAL REVENUE FUND						
OPERATING REVENUES						
124-430-331 INTEREST INCOME	2,630	5,237	0	0	2,500	2,500
124-450-370 INTERFUND TRANSFER IN	0	0	0	0	0	0
124-460-373 CEMETERY LOT SALES	0	0	0	0	0	0
OPERATING REVENUES TOTAL	2,630	5,237	0	0	2,500	2,500
TOTAL REVENUES	2,630	5,237	0	0	2,500	2,500
613-LAND PURCHASES						
CAPITAL OUTLAY & CONTRIBUTIONS						
124-613-741 LAND & REAL PROPERTY	0	0	0	0	0	0
124-613-815 INTERFUND TRANSFERS OUT	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
613-LAND PURCHASES	0	0	0	0	0	0
CEMETERY SPECIAL REV FUND TOTAL EXPENDITURES	0	0	0	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	2,630	5,237	0	0	2,500	2,500

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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125 MUNICIPAL COURT SPECIAL REVENUE

Beginning Fund Balance	98,965	105,411	124,516	124,516	124,516	126,826
Revenues	10,984	27,953	17,850	17,850	24,700	25,850
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	10,984	27,953	17,850	17,850	24,700	25,850
Expenditures						
625-Court Building Security	2,111	1,293	9,642	9,642	2,390	9,642
626-Court Technology	2,427	7,555	34,000	20,000	20,000	15,510
627-Judicial Efficiency	0	0	0	0	0	0
Total Expenditures	4,538	8,848	43,642	29,642	22,390	25,152
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	4,538	8,848	43,642	29,642	22,390	25,152
Net Revenues Over/(Under) Net Expenditures	6,446	19,105	(25,792)	(11,792)	2,310	698
Ending Fund Balance	105,411	124,516	98,724	112,724	126,826	127,524
Fund Balance % of Net Expenditures	2323.0%	1407.3%	226.2%	380.3%	566.4%	507.0%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
125 MUNICIPAL COURT SPECIAL REVENUE FUND						
OPERATING REVENUES						
125-410-309 JUDICIAL FEE-CITY	101	69	250	250	100	250
125-410-320 TRUANCY PREVENTION/DIVERSION	4,478	9,816	6,000	6,000	7,500	7,000
125-410-321 JURY SERVICES FEE	90	196	100	100	100	100
125-410-412 BUILDING SECURITY FEES	4,569	9,791	6,000	6,000	7,500	7,000
125-410-413 TECHNOLOGY FEES	1,747	8,081	5,500	5,500	7,000	6,500
125-430-331 INTEREST INCOME	0	0	0	0	2,500	5,000
OPERATING REVENUES TOTAL	10,984	27,953	17,850	17,850	24,700	25,850
TOTAL REVENUES	10,984	27,953	17,850	17,850	24,700	25,850
625-COURT BUILDING SECURITY						
EMPLOYEE SERVICES						
125-625-111 REGULAR FULL TIME	1,750	1,071	8,000	8,000	2,000	8,000
125-625-121 FICA SOCIAL SECURITY	134	82	612	612	150	612
125-625-124 RETIREMENT - TMRS	227	140	1,030	1,030	240	1,030
EMPLOYEE SERVICES TOTAL	2,111	1,293	9,642	9,642	2,390	9,642
OPERATIONS						
125-625-217 OFFICE SECURITY	0	0	0	0	0	0
125-625-267 COMPUTERS	0	0	0	0	0	0
OPERATIONS TOTAL	0	0	0	0	0	0
625-COURT BUILDING SECURITY	2,111	1,293	9,642	9,642	2,390	9,642
626-COURT TECHNOLOGY						
OPERATIONS						
125-626-267 COMPUTERS	0	4,959	6,000	6,000	6,000	0
125-626-269 OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
125-626-462 EQUIPMENT REPAIRS/MAINT	0	0	14,000	0	0	3,400
125-626-532 SOFTWARE MAINT/LICENSING	2,427	2,596	14,000	14,000	14,000	8,051
125-626-539 OTHER CONTRACT SERVICES	0	0	0	0	0	4,059
OPERATIONS TOTAL	2,427	7,555	34,000	20,000	20,000	15,510
CAPITAL OUTLAY & CONTRIBUTIONS						
125-626-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
125-626-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
125-626-719 OTHER CAPITAL OUTLAY	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS	0	0	0	0	0	0
626-COURT TECHNOLOGY	2,427	7,555	34,000	20,000	20,000	15,510
627-JUDICIAL EFFICIENCY						
CONTRACT SERVICES						
125-627-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES	0	0	0	0	0	0
627-JUDICIAL EFFICIENCY	0	0	0	0	0	0
MUNICIPAL COURT SPECIAL REV FUND TOTAL						
EXPENDITURES	4,538	8,848	43,642	29,642	22,390	25,152
REVENUES OVER/(UNDER) EXPENDITURES	6,446	19,105	(25,792)	(11,792)	2,310	698

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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129 LIBRARY GRANTS/DONATIONS

Beginning Fund Balance	330,178	371,074	381,242	381,242	381,242	397,367
Revenues	40,896	30,143	5,000	5,000	24,500	22,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	40,896	30,143	5,000	5,000	24,500	22,500
Expenditures						
624-Library	<u>0</u>	<u>19,975</u>	<u>0</u>	<u>0</u>	<u>8,375</u>	<u>0</u>
Total Expenditures	0	19,975	0	0	8,375	0
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	19,975	0	0	8,375	0
Net Revenues Over/(Under) Net Expenditures	40,896	10,168	5,000	5,000	16,125	22,500
Ending Fund Balance	371,074	381,242	386,242	386,242	397,367	419,867
Fund Balance % of Net Expenditures	n/a	1908.6%	n/a	n/a	4744.7%	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
129	LIBRARY GRANTS/DONATIONS						
	OPERATING REVENUES						
129-330-227	GRANTS	26,216	12,500	0	0	12,500	12,500
129-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
129-330-239	OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
129-430-331	INTEREST INCOME	13,177	16,221	5,000	5,000	12,000	10,000
129-430-334	MISCELLANEOUS REVENUE	0	0	0	0	0	0
129-440-354	NOBLE TRUST BEQUEST	0	0	0	0	0	0
129-440-355	LOUIS NED BEQUEST	0	0	0	0	0	0
129-440-359	MISCELLANEOUS DONATIONS	1,502	1,422	0	0	0	0
	OPERATING REVENUES TOTAL	40,896	30,143	5,000	5,000	24,500	22,500
	TOTAL REVENUES	40,896	30,143	5,000	5,000	24,500	22,500
624-LIBRARY							
	OPERATIONS						
129-624-211	GENERAL OFFICE SUPPLIES	0	2,499	0	0	3,000	0
129-624-214	COMPUTER SUPPLIES	0	3,590	0	0	250	0
129-624-215	POSTAGE	0	0	0	0	0	0
129-624-226	MISC. HARDWARE	0	0	0	0	0	0
129-624-259	MISC. SUPPLIES	0	0	0	0	0	0
129-624-261	OFFICE FURNITURE	0	0	0	0	0	0
129-624-267	COMPUTERS	0	11,341	0	0	0	0
129-624-268	APPLIANCES	0	0	0	0	0	0
129-624-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
129-624-349	MISC. REPAIRS/MAINT.	0	0	0	0	960	0
	OPERATIONS TOTAL	0	17,430	0	0	4,210	0
	CONTRACT SERVICES						
129-624-532	SOFTWARE MAINT/LICENSES	0	0	0	0	960	0
129-624-539	OTHER CONTRACT SERVICES	0	2,545	0	0	3,205	0
	CONTRACT SERVICES TOTAL	0	2,545	0	0	4,165	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
129-624-711	OFFICE FURNITURE	0	0	0	0	0	0
129-624-715	GRANT EQUIPMENT	0	0	0	0	0	0
129-624-718	LIBRARY BOOKS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	624-LIBRARY	0	19,975	0	0	8,375	0
	LIBRARY GRANTS/DONATIONS FUND TOTAL						
	EXPENDITURES	0	19,975	0	0	8,375	0
	REVENUES OVER/(UNDER) EXPENDITURES	40,896	10,168	5,000	5,000	16,125	22,500

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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131 PEG FUND

Beginning Fund Balance	0	0	0	0	0	0
Revenues	0	0	0	0	0	30,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	0	0	0	0	30,000
Expenditures						
503-PEG ADMINISTRATION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>30,000</u>
Total Expenditures	0	0	0	0	0	30,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	0	0	30,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	0	0
Ending Fund Balance	0	0	0	0	0	0
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	0.0%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
131	PEG FUND						
	<u>OPERATING REVENUES</u>						
131-310-137	PEG REVENUES	0	0	0	0	0	30,000
131-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	0	0	0	0	30,000
	TOTAL REVENUES	0	0	0	0	0	30,000
	503-PEG ADMINISTRATION						
	<u>OPERATIONS</u>						
131-503-532	SOFTWARE MAINT/LICENSING	0	0	0	0	0	10,000
131-503-539	OTHER CONTRACT SERVICES	0	0	0	0	0	10,000
	CONTRACT SERVICES TOTAL	0	0	0	0	0	20,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
131-503-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	10,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	10,000
	503-PEG ADMINISTRATION	0	0	0	0	0	30,000
	LIBRARY GRANTS/DONATIONS FUND TOTAL						
	EXPENDITURES	0	0	0	0	0	30,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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162 GRANT CAPITAL PROJECTS

Beginning Fund Balance	7,073,279	7,080,010	6,414,931	6,414,931	6,414,931	2,844,166
Revenues	1,048,736	986,553	0	1,375,000	3,304,235	700,000
(less) Transfers In	(145,704)	0	0	0	0	(114,000)
Net Operating Revenues	903,033	986,553	0	1,375,000	3,304,235	586,000
Expenditures						
500-Capital Projects	47,815	502,788	0	5,105,000	5,100,000	250,000
590-Memorial Park Equipment	0	68,586	0	0	0	0
637-2013 Bond Projects	75,431	31,001	0	0	0	0
661-Administration	0	1,833	0	0	0	0
685-TRP Sports Complex	75,616	0	0	0	0	0
694-HOME Program - TDHCA	720,876	124,140	0	1,000,000	975,000	700,000
802-Murphy Park Improvements	23,344	0	0	0	0	0
901-Bond Projects - 2019	98,923	826,099	0	0	0	0
902- CLFRF (ARPA) Funds	0	0	0	0	700,000	1,300,000
931-Resilient Communities Program	0	97,000	0	0	100,000	103,000
933-Wellness & Rec Center	0	186	0	0	0	0
Total Expenditures	1,042,005	1,651,633	0	6,105,000	6,875,000	2,353,000
(less) Transfers Out	0	(1,833)	0	0	0	0
Net Operating Expenditures	1,042,005	1,649,800	0	6,105,000	6,875,000	2,353,000
Net Revenues Over/(Under) Net Expenditures	(138,972)	(663,247)	0	(4,730,000)	(3,570,765)	(1,767,000)
Ending Fund Balance	7,080,010	6,414,931	6,414,931	1,684,931	2,844,166	1,191,166
Fund Balance % of Net Expenditures	679.5%	388.8%	n/a	27.6%	41.4%	50.6%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
162 GRANT CAPITAL PROJECTS FUND						
OPERATING REVENUES						
162-330-215 TDHCA- AYBR GRANT	0	0	0	0	0	0
162-330-216 FEMA REIMBURSEMENT	0	0	0	0	0	0
162-330-219 OTHER FEDERAL GRANTS	0	0	0	0	0	0
162-330-224 HOUSING DEVELOPMENT GRANT	0	0	0	0	0	0
162-330-226 TX DOT GRANT	0	0	0	0	0	0
162-330-228 TDHCA HOME GRANT	609,248	57,075	0	1,050,000	1,050,000	586,000
162-330-229 OTHER STATE GRANTS	0	97,000	0	100,000	28,235	0
162-330-230 CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
162-330-236 COUNTY GRANTS	0	0	0	0	2,000,000	0
162-330-237 FOUNDATION GRANTS	0	0	0	0	0	0
162-330-238 LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
162-330-242 ADVANCED FUNDING	0	0	0	0	0	0
162-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
162-430-331 INTEREST INCOME	293,785	353,286	0	225,000	225,000	0
162-430-335 REIMBURSEMENTS/REFUNDS	0	411,000	0	0	0	0
162-440-349 OTHER MISC. DONATIONS	0	0	0	0	0	0
162-440-353 DONATIONS-PARKS	0	68,193	0	0	1,000	0
OPERATING REVENUES TOTAL	903,033	986,553	0	1,375,000	3,304,235	586,000
TRANSFERS						
162-450-362 TRANSFER IN FROM TUF	0	0	0	0	0	0
162-450-363 FROM CEMETERY SPECIAL REVENUE	0	0	0	0	0	0
162-450-365 TRANSFER FROM GENERAL FUND	145,704	0	0	0	0	114,000
162-450-367 TRANSFER IN FUND164 MDUS	0	0	0	0	0	0
162-450-370 TRANSFER IN FROM FUND 165	0	0	0	0	0	0
162-450-374 TRANSFER FROM TIF/TIRZ	0	0	0	0	0	0
TRANSFERS TOTAL	145,704	0	0	0	0	114,000
OTHER REVENUES						
162-460-372 BOND PREMIUM	0	0	0	0	0	0
162-470-381 BOND PROCEEDS	0	0	0	0	0	0
OTHER REVENUES TOTAL	0	0	0	0	0	0
TOTAL REVENUES	1,048,736	986,553	0	1,375,000	3,304,235	700,000
500-CAPITAL PROJECTS						
CONTRACT SERVICES						
162-500-512 ENGINEERING	20,764	239,159	0	55,000	45,000	0
162-500-519 OTHER PROFESSIONAL SERVICES	26,238	130,535	0	0	0	0
162-500-528 ADVERTISING	814	0	0	0	5,000	0
162-500-538 ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	47,815	369,694	0	55,000	50,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
162-500-725 OTHER EQUIPMENT	0	133,095	0	0	0	0
162-500-742 CONSTRUCTION	0	0	0	5,050,000	5,050,000	250,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	133,095	0	5,050,000	5,050,000	250,000
500-CAPITAL PROJECTS	47,815	502,788	0	5,105,000	5,100,000	250,000
539-CDBG 5TH & MURPHY						
CONTRACT SERVICES						
162-539-512 ENGINEERING	0	0	0	0	0	0
162-539-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
CAPITAL OUTLAY & CONTRIBUTIONS							
162-539-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
539-CDBG 5TH & MURPHY							
		0	0	0	0	0	0
590-MEMORIAL PARK EQUIPMENT							
CAPITAL OUTLAY & CONTRIBUTIONS							
162-590-725	OTHER EQUIPMENT	0	68,586	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	68,586	0	0	0	0
590-MEMORIAL PARK EQUIPMENT							
		0	68,586	0	0	0	0
637-2013 BOND PROJECTS							
CONTRACT SERVICES							
162-637-512	ENGINEERING	29,231	31,001	0	0	0	0
162-637-528	ADVERTISING	0	0	0	0	0	0
162-637-539	OTHER CONTRACT SERVICES	46,199	0	0	0	0	0
	CONTRACT SERVICES TOTAL	75,431	31,001	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS							
162-637-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
637-2013 BOND PROJECTS							
		75,431	31,001	0	0	0	0
661-ADMINISTRATIVE COSTS							
TRANSFERS							
162-661-815	INTERFUND TRANSFERS OUT	0	1,833	0	0	0	0
162-661-930	BOND ISSUANCE COSTS	0	0	0	0	0	0
	TRANSFERS TOTAL	0	1,833	0	0	0	0
661-ADMINISTRATIVE COSTS							
		0	1,833	0	0	0	0
685-TRPSC EXPANSION 2020							
CONTRACT SERVICES							
162-685-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-685-519	OTHER PROFESSIONAL SERVICES	4,731	0	0	0	0	0
162-685-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	4,731	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS							
162-685-742	CONSTRUCTION	70,885	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	70,885	0	0	0	0	0
685-TRPSC EXPANSION 2020							
		75,616	0	0	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
694-HOME PROGRAM-TDHCA						
<u>CONTRACT SERVICES</u>						
162-694-512	ENGINEERING SERVICES	0	0	0	0	0
162-694-519	OTHER PROFESSIONAL SERVICES	7,560	10,350	0	0	0
162-694-521	COUNTY RECORDING FEES	0	0	0	0	0
162-694-539	OTHER CONTRACT SERVICES	56,616	27,646	0	125,000	125,000
	CONTRACT SERVICES TOTAL	64,176	37,996	0	125,000	125,000
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-694-742	CONSTRUCTION	656,700	86,144	0	875,000	850,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	656,700	86,144	0	875,000	850,000
	694-HOME PROGRAM-TDHCA	720,876	124,140	0	1,000,000	975,000
802-MURPHY PARK IMPROVEMENTS						
<u>CONTRACT SERVICES</u>						
162-802-512	ENGINEERING SERVICES	0	0	0	0	0
162-802-519	OTHER PROFESSIONAL SERVICES	2,100	0	0	0	0
162-802-539	OTHER CONTRACT SERVICES	850	0	0	0	0
	CONTRACT SERVICES TOTAL	2,950	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-802-719	OTHER CAPITAL OUTLAY	0	0	0	0	0
162-802-725	OTHER EQUIPMENT	20,394	0	0	0	0
162-802-742	CONSTRUCTION	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	20,394	0	0	0	0
	802-MURPHY PARK IMPROVEMENTS	23,344	0	0	0	0
901-2019 GO BONDS PROJECTS						
<u>CONTRACT SERVICES</u>						
162-901-511	LEGAL SERVICES	62,044	22,702	0	0	0
162-901-512	ENGINEERING SERVICES	33,820	5,153	0	0	0
162-901-519	OTHER PROFESSIONAL SERVICES	2,960	0	0	0	0
162-901-528	ADVERTISING	100	0	0	0	0
162-901-539	OTHER CONTRACT SERVICES	0	0	0	0	0
	CONTRACT SERVICES TOTAL	98,923	27,855	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-901-741	PURCHASE LAND	0	798,244	0	0	0
162-901-742	CONSTRUCTION	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	798,244	0	0	0
	901-2019 GO BONDS PROJECTS	98,923	826,099	0	0	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
902-2021 CLFRF (ARP) FUNDS						
<u>CONTRACT SERVICES</u>						
162-902-511	LEGAL SERVICES	0	0	0	0	0
162-902-512	ENGINEERING SERVICES	0	0	0	0	0
162-902-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0
162-902-528	ADVERTISING	0	0	0	0	0
162-902-539	OTHER CONTRACT SERVICES	0	0	0	0	0
CONTRACT SERVICES TOTAL		0	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
162-902-742	CONSTRUCTION	0	0	0	0	700,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	0	1,300,000
902-2021 CLFRF (ARP) FUNDS		0	0	0	0	700,000
931-RESILIENT COMM PROGRAM						
<u>CONTRACT SERVICES</u>						
162-931-512	ENGINEERING	0	0	0	0	0
162-931-519	OTHER PROFESSIONAL SERVICES	0	97,000	0	0	100,000
CONTRACT SERVICES TOTAL		0	97,000	0	0	103,000
931-RESILIENT COMM PROGRAM		0	97,000	0	0	103,000
933-WELLNESS & REC CENTER						
<u>CONTRACT SERVICES</u>						
162-933-528	ADVERTISING	0	186	0	0	0
CONTRACT SERVICES TOTAL		0	186	0	0	0
933-WELLNESS & REC CENTER		0	186	0	0	0
GRANT CAPITAL PROJECTS FUND TOTAL						
EXPENDITURES		1,042,005	1,651,633	0	6,105,000	6,875,000
REVENUES OVER/(UNDER) EXPENDITURES		6,731	(665,079)	0	(4,730,000)	(3,570,765)
					(1,653,000)	

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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210 TRANSPORTATION FUND

Beginning Fund Balance	1,512,221	1,675,705	2,052,577	2,052,577	2,052,577	2,187,095
Revenues	897,522	883,461	876,000	876,000	923,246	875,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	897,522	883,461	876,000	876,000	923,246	875,000
Expenditures						
632-Transportation	<u>734,038</u>	<u>506,590</u>	<u>867,872</u>	<u>867,872</u>	<u>788,728</u>	<u>1,096,615</u>
Total Expenditures	734,038	506,590	867,872	867,872	788,728	1,096,615
(less) Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Operating Expenditures	634,038	406,590	767,872	767,872	688,728	1,096,615
Net Revenues Over/(Under) Net Expenditures	263,484	476,872	108,128	108,128	234,518	(221,615)
Ending Fund Balance	1,675,705	2,052,577	2,060,705	2,060,705	2,187,095	1,965,480
Fund Balance % of Net Expenditures	264.3%	504.8%	268.4%	268.4%	317.6%	179.2%

	FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
	ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
TRANSPORTATION FUND						
OPERATING REVENUES						
INTERGOVERNMENTAL REVENUE	33,650	16,500	0	0	22,246	0
LATE PAYMENT FEE	0	0	0	0	0	0
CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
TRANSPORTATION USER FEE	863,872	866,961	876,000	876,000	876,000	875,000
INTEREST INCOME	0	0	0	0	25,000	0
OPERATING REVENUES TOTAL	897,522	883,461	876,000	876,000	923,246	875,000
TRANSFERS						
TRNSF IN FROM MDUS	0	0	0	0	0	0
INTERFUND TRANSFER IN	0	0	0	0	0	0
TRNSF IN FROM UTILITY FUND	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
OTHER REVENUES						
12.590M 2019 COs (3.985M)	0	0	0	0	0	0
BOND PREMIUM	0	0	0	0	0	0
OTHER REVENUES TOTAL	0	0	0	0	0	0
TOTAL REVENUES	897,522	883,461	876,000	876,000	923,246	875,000
632-TRANSPORTATION						
EMPLOYEE SERVICES						
REGULAR FULL TIME	76,735	116,569	147,713	144,718	100,000	135,866
OVERTIME	10,948	11,328	0	0	10,000	8,000
LONGEVITY PAY	0	48	48	48	96	288
REGULAR PART-TIME	0	0	0	0	0	0
CERTIFICATION PAY	0	0	0	0	0	0
UNUM LIFE	108	188	292	292	150	450
FICA SOCIAL SECURITY	6,346	9,248	11,859	11,859	6,500	10,450
WORKERS COMPENSATION	192	339	300	300	300	3,990
STATE UNEMPLOYMENT TAXES	20	442	490	490	167	189
RETIREMENT-TMRS	12,033	17,476	21,467	21,467	14,000	19,568
HEALTH INSURANCE	13,008	19,709	26,208	26,208	20,000	31,350
DENTAL INSURANCE	457	637	864	864	500	615
LONG TERM DISABILITY	120	315	384	384	250	570
VISION INSURANCE	39	132	147	147	100	180
UNIFORMS (BUY)	0	0	0	0	0	0
TRAINING CLASS	0	0	0	2,995	2,995	0
EMPLOYEE SERVICES TOTAL	120,006	176,431	209,772	209,772	155,058	211,516
OPERATIONS						
STREET REPAIR MATERIALS	511,412	239,263	533,000	533,000	533,000	656,099
STRIPING AND STREET SIGNS	0	0	0	0	0	184,000
TRUCKS, HEAVY EQUIP RENTAL	0	0	0	0	0	0
REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
OPERATIONS TOTAL	511,412	239,263	533,000	533,000	533,000	840,099
CONTRACT SERVICES						
ENGINEERING SERVICES	0	0	25,000	25,000	0	25,000
OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
ADVERTISING	0	0	0	0	0	0
SOFTWARE MAINT/LICENSEING	0	0	0	0	0	0
OTHER CONTRACT SERVICES	0	0	0	0	0	0
ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
CREDIT CARD FEES	0	0	0	0	0	0
BAD DEBT	2,620	(9,104)	100	100	670	0
CONTRACT SERVICES TOTAL	2,620	(9,104)	25,100	25,100	670	25,000

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
210-632-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	20,000
210-632-814	TRANSFER TO CIP	0	0	0	0	0	0
210-632-815	INTERFUND TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000	0
210-632-921	I & S PRINCIPAL	0	0	0	0	0	0
210-632-922	I & S INTEREST	0	0	0	0	0	0
210-632-925	BOND ISSUANCE COSTS	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		100,000	100,000	100,000	100,000	100,000	20,000
632-TRANSPORTATION		734,038	506,590	867,872	867,872	788,728	1,096,615
TRANSPORTATION FUND TOTAL EXPENDITURES		734,038	506,590	867,872	867,872	788,728	1,096,615
REVENUES OVER/(UNDER) EXPENDITURES		163,484	376,872	8,128	8,128	134,518	(221,615)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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300 MUNICIPAL DRAINAGE

Beginning Fund Balance	297,783	446,543	819,914	819,914	819,914	906,934
Revenues	601,953	683,530	663,500	663,500	677,000	675,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	601,953	683,530	663,500	663,500	677,000	675,500
Expenditures						
750-Municipal Drainage	<u>453,193</u>	<u>310,159</u>	<u>578,530</u>	<u>578,530</u>	<u>589,980</u>	<u>675,500</u>
Total Expenditures	453,193	310,159	578,530	578,530	589,980	675,500
(less) Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Operating Expenditures	353,193	210,159	478,530	478,530	489,980	675,500
Net Revenues Over/(Under) Net Expenditures	248,759	473,371	184,970	184,970	187,020	0
Ending Fund Balance	446,543	819,914	904,884	904,884	906,934	906,934
Fund Balance % of Net Expenditures	126.4%	390.1%	189.1%	189.1%	185.1%	134.3%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
300	MUNICIPAL DRAINAGE						
	<u>OPERATING REVENUES</u>						
300-330-219	OTHER FEDERAL GRANTS	0	0	0	0	0	0
300-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
300-330-238	LOCAL REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
300-330-239	OTHER LOCAL CONTRIBUTIONS	0	0	0	0	0	0
300-340-260	DRAINAGE FEES	597,650	678,505	660,000	660,000	660,000	660,000
300-340-274	LATE PAYMENT FEE	4,302	5,025	3,500	3,500	5,000	3,500
300-340-289	CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
300-430-331	INTEREST INCOME	0	0	0	0	12,000	12,000
300-430-334	MISCELLANEOUS REVENUE	0	0	0	0	0	0
300-430-335	REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
300-460-365	TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
300-470-382	BOND PROCEEDS 2012	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	601,953	683,530	663,500	663,500	677,000	675,500
	TOTAL REVENUES	601,953	683,530	663,500	663,500	677,000	675,500
	750-MUNICIPAL DRAINAGE						
	<u>EMPLOYEE SERVICES</u>						
300-750-111	REGULAR FULL TIME	152,496	115,851	201,024	201,024	211,565	214,760
300-750-114	OVERTIME	11,351	1,440	0	0	2,500	6,000
300-750-115	LONGEVITY PAY	864	576	1,056	1,056	720	912
300-750-116	REGULAR PART-TIME	0	0	0	0	0	0
300-750-119	CERTIFICATION PAY	495	195	540	540	360	360
300-750-120	UNUM LIFE	131	226	416	416	350	600
300-750-121	FICA SOCIAL SECURITY	12,662	8,155	16,140	16,140	16,185	16,572
300-750-122	WORKERS COMPENSATION	1,813	2,825	2,500	2,500	3,000	4,367
300-750-123	STATE UNEMPLOYMENT TAXES	40	426	650	650	500	252
300-750-124	RETIREMENT-TMRS	21,503	15,455	29,215	29,215	28,000	31,033
300-750-126	HEALTH INSURANCE	23,201	23,711	34,944	34,944	35,250	41,800
300-750-127	DENTAL INSURANCE	834	930	1,152	1,152	800	820
300-750-128	LONG TERM DISABILITY	111	423	547	547	600	760
300-750-129	VISION INSURANCE	142	158	196	196	150	240
300-750-131	UNIFORMS (BUY)	0	0	0	0	0	0
	EMPLOYEE SERVICES TOTAL	225,644	170,371	288,380	288,380	299,980	318,476
	<u>OPERATIONS</u>						
300-750-225	SAND AND GRAVEL	0	0	15,000	15,000	15,000	15,000
300-750-259	MISC SUPPLIES	412	1,988	15,000	15,000	15,000	15,000
300-750-349	MISC REPAIRS/MAINT	8,308	16,746	15,000	15,000	15,000	15,000
300-750-414	MOTOR VEHICLE RENTAL	0	0	0	0	0	9,360
300-750-419	REPLACEMENT FUND CONTRIBUTION	0	0	0	0	0	0
	OPERATIONS TOTAL	8,720	18,734	45,000	45,000	45,000	54,360
	<u>CONTRACT SERVICES</u>						
300-750-511	LEGAL SERVICES	0	0	0	0	0	0
300-750-512	ENGINEERING SERVICES	99,408	11,649	75,000	75,000	75,000	75,000
300-750-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
300-750-528	ADVERTISING	0	0	0	0	0	0
300-750-537	BANK FEES	0	0	0	0	0	0
300-750-539	OTHER CONTRACT SERVICES	17,534	9,442	70,000	70,000	70,000	227,664
300-750-543	CREDIT CARD FEES	0	0	0	0	0	0
300-750-601	DEPRECIATION EXPENSE	0	0	0	0	0	0
300-750-651	BAD DEBT	1,887	(37)	150	150	0	0
	CONTRACT SERVICES TOTAL	118,829	21,054	145,150	145,150	145,000	302,664

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>							
300-750-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
300-750-814	TRANSFER TO OTHER FUND	0	0	0	0	0	0
300-750-815	INTERFUND TRANSFERS OUT	100,000	100,000	100,000	100,000	100,000	0
300-750-921	TRANSFER TO I&S PRINCIPAL	0	0	0	0	0	0
300-750-922	TRANSFER TO I&S INTEREST	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		100,000	100,000	100,000	100,000	100,000	0
750-MUNICIPAL DRAINAGE		453,193	310,159	578,530	578,530	589,980	675,500
MUNICIPAL DRAINAGE FUND TOTAL EXPENDITURES		453,193	310,159	578,530	578,530	589,980	675,500
REVENUES OVER/(UNDER) EXPENDITURES		148,759	373,371	84,970	84,970	87,020	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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320 SANITATION FUND

Beginning Fund Balance	478,015	723,463	1,160,666	1,160,666	1,160,666	0
Revenues	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>2,344,249</u>	<u>2,600,554</u>	<u>2,505,000</u>	<u>2,505,000</u>	<u>2,605,000</u>	<u>0</u>
Expenditures						
721-Sanitation	<u>2,098,800</u>	<u>2,163,352</u>	<u>2,241,700</u>	<u>2,241,700</u>	<u>3,765,666</u>	<u>0</u>
Total Expenditures	<u>2,098,800</u>	<u>2,163,352</u>	<u>2,241,700</u>	<u>2,241,700</u>	<u>3,765,666</u>	<u>0</u>
(less) Transfers Out	<u>(164,200)</u>	<u>(164,200)</u>	<u>(164,200)</u>	<u>(164,200)</u>	<u>(1,675,666)</u>	<u>0</u>
Net Operating Expenditures	<u>1,934,600</u>	<u>1,999,152</u>	<u>2,077,500</u>	<u>2,077,500</u>	<u>2,090,000</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	409,649	601,402	427,500	427,500	515,000	0
Ending Fund Balance	723,463	1,160,666	1,423,966	1,423,966	0	0
Fund Balance % of Net Expenditures	37.4%	58.1%	68.5%	68.5%	0.0%	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
320 SANITATION FUND						
OPERATING REVENUES						
320-310-136 SOLID WASTE FRANCHISE FEE	403,417	608,357	555,000	555,000	600,000	0
320-340-251 REFUSE COLLECTION CHARGES	1,668,879	1,628,627	1,550,000	1,550,000	1,580,000	0
320-340-252 RECYCLING CHARGES	271,953	363,571	400,000	400,000	425,000	0
320-340-274 LATE PAYMENT FEE	0	0	0	0	0	0
320-340-289 CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
320-430-331 INTEREST INCOME	0	0	0	0	0	0
OPERATING REVENUES TOTAL	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
TOTAL REVENUES	2,344,249	2,600,554	2,505,000	2,505,000	2,605,000	0
721-SANITATION						
CONTRACT SERVICES						
320-721-531 TRASH COLLECTION SERVICE	1,922,228	2,000,528	2,075,000	2,075,000	2,075,000	0
320-721-543 CREDIT CARD FEES	0	0	0	0	0	0
320-721-651 BAD DEBT	12,372	(1,376)	2,500	2,500	15,000	0
CONTRACT SERVICES TOTAL	1,934,600	1,999,152	2,077,500	2,077,500	2,090,000	0
TRANSFERS						
320-721-815 INTERFUND TRANSFERS OUT	164,200	164,200	164,200	164,200	1,675,666	0
TRANSFERS TOTAL	164,200	164,200	164,200	164,200	1,675,666	0
721-SANITATION	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
SANITATION FUND TOTAL EXPENDITURES	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
REVENUES OVER/(UNDER) EXPENDITURES	245,449	437,202	263,300	263,300	(1,160,666)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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410 CEMETERY PERMANENT FUND

Beginning Fund Balance	723,055	733,569	745,748	745,748	745,748	754,248
Revenues	13,060	15,376	40,000	40,000	48,500	33,500
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	13,060	15,376	40,000	40,000	48,500	33,500
Expenditures						
812-Cemetery Permanent Fund	<u>2,545</u>	<u>3,197</u>	<u>30,000</u>	<u>30,000</u>	<u>40,000</u>	<u>25,000</u>
Total Expenditures	2,545	3,197	30,000	30,000	40,000	25,000
(less) Transfers Out	<u>(2,545)</u>	<u>(3,197)</u>	<u>(30,000)</u>	<u>(30,000)</u>	<u>(40,000)</u>	<u>(25,000)</u>
Net Operating Expenditures	0	0	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	13,060	15,376	40,000	40,000	48,500	33,500
Ending Fund Balance	733,569	745,748	755,748	755,748	754,248	762,748
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	n/a	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
410 CEMETERY PERMANENT FUND						
OPERATING REVENUES						
410-430-331 INTEREST INCOME	2,560	5,073	30,000	30,000	40,000	25,000
410-430-337 UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
410-450-363 TRNSF IN CEMETERY OPERATING	0	0	0	0	0	0
410-460-371 CEMETERY LOT SALE-RESTRICTED	10,500	10,303	10,000	10,000	8,500	8,500
OPERATING REVENUES TOTAL	13,060	15,376	40,000	40,000	48,500	33,500
TOTAL REVENUES	13,060	15,376	40,000	40,000	48,500	33,500
812-CEMETERY PERMANENT FUND						
CONTRACT SERVICES						
410-812-537 BANK FEES	0	0	0	0	0	0
410-812-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
410-812-812 BANK FINANCE/SERVICE FEES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0
TRANSFERS						
410-812-813 TRNSF INT OUT TO CEM OPERATING	2,545	3,197	30,000	30,000	40,000	25,000
TRANSFERS TOTAL	2,545	3,197	30,000	30,000	40,000	25,000
812-CEMETERY PERMANENT FUND	2,545	3,197	30,000	30,000	40,000	25,000
CEMETERY PERMANENT FUND TOTAL EXPENDITURES	2,545	3,197	30,000	30,000	40,000	25,000
REVENUES OVER/(UNDER) EXPENDITURES	10,515	12,178	10,000	10,000	8,500	8,500

CAPITAL PROJECT FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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164 MDUS IMPROVEMENT PROJECT

Beginning Fund Balance	597,722	6,077,329	4,904,592	4,904,592	4,904,592	4,151,592
Revenues	6,258,711	920,843	0	1,500,000	917,000	3,755,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	6,258,711	920,843	0	1,500,000	917,000	3,755,000
Expenditures						
914-Donna Channel/Mustang Crk	479,718	1,706,727	0	345,000	345,000	7,035,000
915-Mustang Creek/Donna Drainage	<u>218,456</u>	<u>386,853</u>	<u>0</u>	<u>1,325,000</u>	<u>1,325,000</u>	<u>865,000</u>
Total Expenditures	698,174	2,093,580	0	1,670,000	1,670,000	7,900,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	698,174	2,093,580	0	1,670,000	1,670,000	7,900,000
Net Revenues Over/(Under) Net Expenditures	5,560,537	(1,172,737)	0	(170,000)	(753,000)	(4,145,000)
Ending Fund Balance	6,158,259	4,904,592	4,904,592	4,734,592	4,151,592	6,592
Fund Balance % of Net Expenditures	882.1%	234.3%	n/a	283.5%	248.6%	0.1%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
164 MDUS IMPROVEMENT PROJECTS FUND						
OPERATING REVENUES						
164-330-219 OTHER FEDERAL GRANTS	898,044	0	0	0	0	0
164-330-229 OTHER STATE GRANTS	208,866	609,298	0	1,500,000	905,000	3,755,000
164-330-230 CONTRIBUTION FROM DEVELOPERS	0	0	0	0	0	0
164-430-331 INTEREST INCOME	61,801	311,545	0	0	12,000	0
OPERATING REVENUES TOTAL	1,168,711	920,843	0	1,500,000	917,000	3,755,000
TRANSFERS						
164-450-361 TRANSFER FROM 300 MDUS	0	0	0	0	0	0
164-450-370 INTERFUND TRANSFER IN	0	0	0	0	0	0
164-450-371 TRANSFER IN-UTILITY FUND	0	0	0	0	0	0
164-450-372 TRANSFER IN - TUF	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
OTHER REVENUES						
164-470-384 DEBT ISSUANCE	5,090,000	0	0	0	0	0
164-470-391 BOND PREMIUM	0	0	0	0	0	0
OTHER REVENUES TOTAL	5,090,000	0	0	0	0	0
TOTAL REVENUES	6,258,711	920,843	0	1,500,000	917,000	3,755,000
914-DONNA CHANNEL / MUSTANG CREEK						
CONTRACT SERVICES						
164-914-512 ENGINEERING	339,503	419,675	0	140,000	140,000	0
164-914-519 OTHER PROFESSIONAL FEES	130,625	79,788	0	205,000	205,000	0
164-914-539 OTHER CONTRACT SERVICES	5,090	0	0	0	0	0
CONTRACT SERVICES TOTAL	475,218	499,463	0	345,000	345,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
164-914-741 PURCHASE LAND	4,500	1,207,264	0	0	0	0
164-914-742 CONSTRUCTION	0	0	0	0	0	7,035,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	4,500	1,207,264	0	0	0	7,035,000
914-DONNA CHANNEL / MUSTANG CREEK	479,718	1,706,727	0	345,000	345,000	7,035,000
915-MUSTANG CREEK / DONNA DRAINAGE						
CONTRACT SERVICES						
164-915-512 ENGINEERING	216,676	351,525	0	225,000	225,000	0
164-915-519 OTHER PROFESSIONAL SERVICES	0	35,000	0	0	0	0
164-915-528 ADVERTISING	0	328	0	0	0	0
164-915-538 ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
164-915-539 OTHER CONTRACT SERVICES	1,780	0	0	0	0	0
CONTRACT SERVICES TOTAL	218,456	386,853	0	225,000	225,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
164-915-742 CONSTRUCTION	0	0	0	1,100,000	1,100,000	865,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	1,100,000	1,100,000	865,000
915-MUSTANG CREEK / DONNA DRAINAGE	218,456	386,853	0	1,325,000	1,325,000	865,000
MDUS IMPROVEMENTS FUND TOTAL EXPENDITURES	698,174	2,093,580	0	1,670,000	1,670,000	7,900,000
REVENUES OVER/(UNDER) EXPENDITURES	5,560,537	(1,172,737)	0	(170,000)	(753,000)	(4,145,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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165 2013 SERIES CO-STREETS

Beginning Fund Balance	1,256,846	627,129	652,368	652,368	652,368	669,368
Revenues	38,041	25,239	0	0	17,000	5,632
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	38,041	25,239	0	0	17,000	5,632
Expenditures						
570-Downtown Streets	<u>667,758</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	667,758	0	0	0	0	0
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	667,758	0	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	(629,716)	25,239	0	0	17,000	5,632
Ending Fund Balance	627,129	652,368	652,368	652,368	669,368	675,000
Fund Balance % of Net Expenditures	93.9%	n/a	n/a	n/a	n/a	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
165 CO SERIES 2013-STREETS						
<u>OPERATING REVENUES</u>						
165-430-331 INTEREST INCOME	38,041	25,239	0	0	17,000	5,632
165-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
165-450-365 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
165-470-388 CO BOND PROCEEDS 2013	0	0	0	0	0	0
165-470-391 BOND PREMIUM	0	0	0	0	0	0
OPERATING REVENUES TOTAL	38,041	25,239	0	0	17,000	5,632
TOTAL REVENUES	38,041	25,239	0	0	17,000	5,632
570-DOWNTOWN STREETS						
<u>CONTRACT SERVICES</u>						
165-570-512 ENGINEERING SERVICES	7,437	0	0	0	0	0
165-570-519 OTHER PROFESSIONAL FEES	1,310	0	0	0	0	0
165-570-539 OTHER CONTRACT SERVICES	27,852	0	0	0	0	0
CONTRACT SERVICES TOTAL	36,599	0	0	0	0	0
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
165-570-742 CONSTRUCTION	631,159	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	631,159	0	0	0	0	0
570-DOWNTOWN STREETS	667,758	0	0	0	0	0
661-ADMINISTRATIVE COSTS						
<u>CONTRACT SERVICES</u>						
165-661-511 LEGAL SERVICES	0	0	0	0	0	0
165-661-522 INSURANCE AND BONDS	0	0	0	0	0	0
165-661-539 OTHER CONTRACT SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	0	0	0	0	0	0
<u>TRANSFERS</u>						
165-661-815 INTERFUND TRANSFERS OUT	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
661-ADMINISTRATIVE COSTS	0	0	0	0	0	0
CO SERIES 2013-STREETS FUND TOTAL EXPENDITURES	667,758	0	0	0	0	0
REVENUES OVER/(UNDER) EXPENDITURES	(629,716)	25,239	0	0	17,000	5,632

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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166 2017 PERFORMANCE CONTRACTING

Beginning Fund Balance	400,330	299,188	296,377	296,377	296,377	307,377
Revenues	13,851	16,211	0	0	11,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	13,851	16,211	0	0	11,000	0
Expenditures						
665-Performance Contract	<u>114,993</u>	<u>19,023</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	114,993	19,023	0	0	0	0
(less) Transfers Out	<u>(105,372)</u>	<u>(3,518)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	9,620	15,505	0	0	0	0
Net Revenues Over/(Under) Net Expenditures	4,231	707	0	0	11,000	0
Ending Fund Balance	299,188	296,377	296,377	296,377	307,377	307,377
Fund Balance % of Net Expenditures	3110.0%	1911.5%	n/a	n/a	n/a	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
166	2017 PERFORMANCE CONTRACTING FUND						
	<u>OPERATING REVENUES</u>						
166-430-331	INTEREST INCOME	13,851	16,211	0	0	11,000	0
166-460-372	SERIES 2017 BOND PROCEEDS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	13,851	16,211	0	0	11,000	0
	TOTAL REVENUES	13,851	16,211	0	0	11,000	0
	665-PERFORMANCE CONTRACT						
	<u>CONTRACT SERVICES</u>						
166-665-512	ENGINEERING SERVICES	2,295	15,505	0	0	0	0
166-665-539	OTHER CONTRACT SERVICES	7,325	0	0	0	0	0
	CONTRACT SERVICES TOTAL	9,620	15,505	0	0	0	0
	<u>TRANSFERS</u>						
166-665-815	INTERFUND TRANSFERS OUT	105,372	3,518	0	0	0	0
	TRANSFERS TOTAL	105,372	3,518	0	0	0	0
	665-PERFORMANCE CONTRACT	114,993	19,023	0	0	0	0
	2017 PERFORMANCE CONTRACTING FUND TOTAL						
	EXPENDITURES	114,993	19,023	0	0	0	0
	REVENUES OVER/(UNDER) EXPENDITURES	(101,142)	(2,812)	0	0	11,000	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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200 ROADWAY IMPACT FEE

Beginning Fund Balance	487,326	724,055	985,783	985,783	985,783	1,585,783
Revenues	257,263	261,728	80,000	80,000	600,000	600,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>257,263</u>	<u>261,728</u>	<u>80,000</u>	<u>80,000</u>	<u>600,000</u>	<u>600,000</u>
Expenditures						
631-Roadway Impact Fee	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>20,534</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Revenues Over/(Under) Net Expenditures	236,729	261,728	80,000	80,000	600,000	600,000
Ending Fund Balance	724,055	985,783	1,065,783	1,065,783	1,585,783	2,185,783
Fund Balance % of Net Expenditures	3526.1%	n/a	n/a	n/a	n/a	n/a

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
200	ROADWAY IMPACT FEE FUND						
	<u>OPERATING REVENUES</u>						
200-420-328	ROADWAY IMPACT FEES	257,263	261,728	80,000	80,000	600,000	600,000
200-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	257,263	261,728	80,000	80,000	600,000	600,000
	TOTAL REVENUES	257,263	261,728	80,000	80,000	600,000	600,000
	631-ROADWAY IMPACT FEE						
	<u>CONTRACT SERVICES</u>						
200-631-512	ENGINEERING SERVICES	0	0	0	0	0	0
200-631-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
200-631-528	ADVERTISING	0	0	0	0	0	0
200-631-539	OTHER CONTRACT SERVICES	20,534	0	0	0	0	0
	CONTRACT SERVICES TOTAL	20,534	0	0	0	0	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
200-631-742	CONSTRUCTION	0	0	0	0	0	0
200-631-746	CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	0
200-631-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	0
	631-ROADWAY IMPACT FEE	20,534	0	0	0	0	0
	ROADWAY IMPACT FEE FUND TOTAL EXPENDITURES	20,534	0	0	0	0	0
	REVENUES OVER/(UNDER) EXPENDITURES	236,729	261,728	80,000	80,000	600,000	600,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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345 WATER IMPACT FEE FUND

Beginning Fund Balance	2,979,212	3,527,706	4,466,086	4,466,086	4,466,086	2,835,289
Revenues	560,482	945,645	425,000	250,000	520,000	500,000
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	560,482	945,645	425,000	250,000	520,000	500,000
Expenditures						
592-Non-Departmental	11,989	7,265	300,000	2,450,000	2,150,797	525,000
Total Expenditures	11,989	7,265	300,000	2,450,000	2,150,797	525,000
(less) Transfers Out	0	0	0	(1,625,000)	(1,624,297)	0
Net Operating Expenditures	11,989	7,265	300,000	825,000	526,500	525,000
Net Revenues Over/(Under) Net Expenditures	548,494	938,380	125,000	(575,000)	(6,500)	(25,000)
Ending Fund Balance	3,527,706	4,466,086	4,591,086	2,266,086	2,835,289	2,810,289
Fund Balance % of Net Expenditures	29425.7%	61477.5%	1530.4%	274.7%	538.5%	535.3%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
345 WATER IMPACT FEE FUND						
OPERATING REVENUES						
345-340-323 WATER CAP. IMPACT FEE	421,848	501,859	250,000	250,000	500,000	500,000
345-340-324 SEWER CAP. IMPACT FEE	136,489	443,786	175,000	0	0	0
345-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
345-430-331 INTEREST INCOME	2,145	0	0	0	20,000	0
OPERATING REVENUES TOTAL	560,482	945,645	425,000	250,000	520,000	500,000
TOTAL REVENUES	560,482	945,645	425,000	250,000	520,000	500,000
592-NON-DEPARTMENTAL						
CONTRACT SERVICES						
345-592-512 ENGINEERING SERVICES	0	1,955	0	0	0	0
345-592-537 FRAUD EXPENSE	0	0	0	0	0	0
345-592-539 OTHER CONTRACT SERVICES	11,989	0	0	0	0	0
CONTRACT SERVICES TOTAL	11,989	1,955	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS						
345-592-742 CONSTRUCTION	0	0	0	525,000	525,000	525,000
345-592-746 CONSTRUCTION IMPROVE-GRANTS	0	5,309	300,000	300,000	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	5,309	300,000	825,000	525,000	525,000
TRANSFERS						
345-592-815 INTERFUND TRANSFERS OUT	0	0	0	1,625,000	1,624,297	0
345-592-833 PAYMENT OF REFUNDS	0	0	0	0	1,500	0
TRANSFERS TOTAL	0	0	0	1,625,000	1,625,797	0
592-NON-DEPARTMENTAL	11,989	7,265	300,000	2,450,000	2,150,797	525,000
WATER IMPACT FEE FUND TOTAL EXPENDITURES	11,989	7,265	300,000	2,450,000	2,150,797	525,000
REVENUES OVER/(UNDER) EXPENDITURES	548,494	938,380	125,000	(2,200,000)	(1,630,797)	(25,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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346 SEWER IMPACT FEE FUND

Beginning Fund Balance	0	0	0	0	0	2,059,297
Revenues	0	0	0	1,800,000	2,234,297	600,000
(less) Transfers In	0	0	0	(1,625,000)	(1,624,297)	0
Net Operating Revenues	0	0	0	175,000	610,000	600,000
Expenditures						
592-Non-Departmental	0	0	0	175,000	175,000	475,000
Total Expenditures	0	0	0	175,000	175,000	475,000
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	0	0	0	175,000	175,000	475,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	435,000	125,000
Ending Fund Balance	0	0	0	1,625,000	2,059,297	2,184,297
Fund Balance % of Net Expenditures	n/a	n/a	n/a	929%	1177%	460%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
346	SEWER IMPACT FEE FUND						
	OPERATING REVENUES						
346-340-324	SEWER CAP. IMPACT FEE	0	0	0	175,000	600,000	600,000
346-430-331	INTEREST INCOME	0	0	0	0	10,000	0
	OPERATING REVENUES TOTAL	0	0	0	175,000	610,000	600,000
	TRANSFERS						
346-450-365	TRANSFER IN	0	0	0	1,625,000	1,624,297	0
	TRANSFERS TOTAL	0	0	0	1,625,000	1,624,297	0
	TOTAL REVENUES	0	0	0	1,800,000	2,234,297	600,000
	592-NON-DEPARTMENTAL						
	CONTRACT SERVICES						
346-592-512	ENGINEERING SERVICES	0	0	0	0	0	0
346-592-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
346-592-742	CONSTRUCTION	0	0	0	175,000	175,000	175,000
346-592-746	CONSTRUCTION IMPROVE-GRANTS	0	0	0	0	0	300,000
346-592-833	PAYMENT OF REFUNDS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	175,000	175,000	475,000
	592-NON-DEPARTMENTAL	0	0	0	175,000	175,000	475,000
	SEWER IMPACT FEE FUND TOTAL EXPENDITURES	0	0	0	175,000	175,000	475,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	1,625,000	2,059,297	125,000

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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500 2022 BOND

Beginning Fund Balance	11,306,993	7,240,143	4,323,752	4,323,752	4,323,752	3,253,752
Revenues	498,454	415,240	0	175,000	175,000	0
(less) Transfers In	<u>0</u>	<u>(1,833)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	498,454	413,408	0	175,000	175,000	0
Expenditures						
500-2022 BOND	<u>2,836,116</u>	<u>4,915,116</u>	<u>0</u>	<u>1,245,000</u>	<u>1,245,000</u>	<u>200,000</u>
Total Expenditures	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
Net Revenues Over/(Under) Net Expenditures	(2,337,662)	(4,501,709)	0	(1,070,000)	(1,070,000)	(200,000)
Ending Fund Balance	8,969,332	2,740,267	4,323,752	3,253,752	3,253,752	3,053,752
Fund Balance % of Net Expenditures	316.3%	55.8%	n/a	261.3%	261.3%	1526.9%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
500	2022 BOND						
	<u>OPERATING REVENUES</u>						
500-430-331	INTEREST INCOME	498,454	413,408	0	175,000	175,000	0
500-430-335	REIMBURSEMENTS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	498,454	413,408	0	175,000	175,000	0
	<u>TRANSFERS</u>						
500-450-370	INTERFUND TRANSFERS IN	0	1,833	0	0	0	0
	TRANSFERS TOTAL	0	1,833	0	0	0	0
	<u>OTHER REVENUES</u>						
500-460-372	BOND PREMIUM	0	0	0	0	0	0
500-470-381	BOND PROCEEDS	0	0	0	0	0	0
	OTHER REVENUES TOTAL	0	0	0	0	0	0
	TOTAL REVENUES	498,454	415,240	0	175,000	175,000	0
	500-2022 BOND						
	<u>OPERATIONS</u>						
500-500-215	POSTAGE	2,376	0	0	0	0	0
500-500-261	OFFICE FURNITURE	26,428	0	0	0	0	0
500-500-279	OTHER OPERATIONAL EQUIPMENT	5,520	5,499	0	0	0	0
	OPERATIONS TOTAL	34,323	5,499	0	0	0	0
	<u>CONTRACT SERVICES</u>						
500-500-511	LEGAL SERVICES	0	0	0	0	0	0
500-500-512	ENGINEERING SERVICES	222,119	9,441	0	0	0	0
500-500-519	OTHER PROFESSIONAL SERVICES	204,397	193,045	0	20,000	20,000	0
500-500-521	BANK FINANCE FEES	0	0	0	0	0	0
500-500-528	ADVERTISING	558	384	0	0	0	0
500-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
500-500-539	OTHER CONTRACTED SERVICES	10,674	(7,400)	0	0	0	0
	CONTRACT SERVICES TOTAL	437,747	195,471	0	20,000	20,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
500-500-722	LIGHT EQUIPMENT	0	0	0	0	0	0
500-500-723	MOTOR VEHICLES	302,115	0	0	0	0	0
500-500-724	HEAVY EQUIPMENT	56,561	133,305	0	675,000	675,000	0
500-500-725	OTHER EQUIPMENT	91,044	0	0	0	0	0
500-500-741	LAND PURCHASE	0	0	0	0	0	0
500-500-742	CONSTRUCTION	1,583,678	4,580,842	0	550,000	550,000	200,000
500-500-743	BUILDINGS	330,647	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	2,364,045	4,714,147	0	1,225,000	1,225,000	200,000
	<u>TRANSFERS</u>						
500-500-815	TRANSFER OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	<u>DEBT SERVICE</u>						
500-500-930	BOND ISSUANCE COSTS	0	0	0	0	0	0
	DEBT SERVICE TOTAL	0	0	0	0	0	0
	500-2022 BOND	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
	2022 BOND FUND TOTAL EXPENDITURES	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
	REVENUES OVER/(UNDER) EXPENDITURES	(2,337,662)	(4,499,876)	0	(1,070,000)	(1,070,000)	(200,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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504 2023A BOND

Beginning Fund Balance	0	53,328,889	54,633,853	54,633,853	54,633,853	52,533,853
Revenues	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	<u>54,317,617</u>	<u>2,984,404</u>	<u>0</u>	<u>2,250,000</u>	<u>2,250,000</u>	<u>1,500,000</u>
Expenditures						
500-2023A BOND	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
Total Expenditures	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	<u>988,728</u>	<u>1,679,441</u>	<u>0</u>	<u>4,310,000</u>	<u>4,350,000</u>	<u>50,000,000</u>
Net Revenues Over/(Under) Net Expenditures	53,328,889	1,304,963	0	(2,060,000)	(2,100,000)	(48,500,000)
Ending Fund Balance	53,328,889	54,633,853	54,633,853	52,573,853	52,533,853	4,033,853
Fund Balance % of Net Expenditures	5393.7%	3253.1%	n/a	1219.8%	1207.7%	8.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
504	2023A BOND						
	<u>OPERATING REVENUES</u>						
504-430-331	INTEREST INCOME	360,983	2,984,404	0	2,250,000	2,250,000	1,500,000
504-430-335	REIMBURSEMENTS	0	0	0	0	0	0
504-450-370	INTERFUND TRANSFERS IN	0	0	0	0	0	0
504-460-372	BOND PREMIUM	1,801,634	0	0	0	0	0
504-470-381	BOND PROCEEDS	52,155,000	0	0	0	0	0
	OPERATING REVENUES TOTAL	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
	TOTAL REVENUES	54,317,617	2,984,404	0	2,250,000	2,250,000	1,500,000
	500-2023A BOND						
	<u>EMPLOYEE SERVICES</u>						
504-500-134	BUSINESS LODGING	0	4,936	0	0	0	0
504-500-135	BUSINESS MEALS	0	3,327	0	0	0	0
	EMPLOYEE SERVICES TOTAL	0	8,262	0	0	0	0
	<u>OPERATIONS</u>						
504-500-215	POSTAGE	0	0	0	0	0	0
504-500-261	OFFICE FURNITURE	0	0	0	0	0	0
504-500-279	OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	0
	OPERATIONS TOTAL	0	0	0	0	0	0
	<u>CONTRACT SERVICES</u>						
504-500-511	LEGAL SERVICES	0	0	0	0	0	0
504-500-512	ENGINEERING SERVICES	0	0	0	0	0	0
504-500-519	OTHER PROFESSIONAL SERVICES	17,594	1,589,025	0	4,250,000	4,250,000	0
504-500-528	ADVERTISING	0	900	0	0	0	0
504-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
504-500-539	OTHER CONTRACTED SERVICES	(9,500)	81,253	0	60,000	100,000	0
	CONTRACT SERVICES TOTAL	8,094	1,671,178	0	4,310,000	4,350,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
504-500-722	LIGHT EQUIPMENT	0	0	0	0	0	0
504-500-723	MOTOR VEHICLES	0	0	0	0	0	0
504-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
504-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
504-500-741	LAND PURCHASE	0	0	0	0	0	0
504-500-742	CONSTRUCTION	0	0	0	0	0	50,000,000
504-500-743	BUILDINGS	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	50,000,000
	<u>DEBT SERVICE</u>						
504-500-930	BOND ISSUANCE COSTS	980,634	0	0	0	0	0
	DEBT SERVICE TOTAL	980,634	0	0	0	0	0
	500-2023A BOND	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
	2023A BOND FUND TOTAL EXPENDITURES	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
	REVENUES OVER/(UNDER) EXPENDITURES	53,328,889	1,304,963	0	(2,060,000)	(2,100,000)	(48,500,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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505 2024 TAX-SUPPORTED BOND

Beginning Fund Balance	0	0	19,409,545	19,409,545	19,409,545	13,376,645
Revenues	0	21,266,414	0	750,000	750,000	500,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	21,266,414	0	750,000	750,000	500,000
Expenditures						
542-2024 Bond-Fire	0	311,351	0	210,000	222,900	0
563-2024 Bond-Streets	0	383,638	0	4,140,000	4,365,000	9,535,000
565-2024 Bond-Parks	0	713,821	0	2,005,000	2,065,000	1,301,500
566-Facilities Master Plan	0	67,993	0	150,000	130,000	0
592-Non-Departmental	<u>0</u>	<u>380,067</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	0	1,856,869	0	6,505,000	6,782,900	10,836,500
(less) Transfers Out		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	1,856,869	0	6,505,000	6,782,900	10,836,500
Net Revenues Over/(Under) Net Expenditures	0	19,409,545	0	(5,755,000)	(6,032,900)	(10,336,500)
Ending Fund Balance	0	19,409,545	19,409,545	13,654,545	13,376,645	3,040,145
Fund Balance % of Net Expenditures	n/a	1045.3%	n/a	209.9%	197.2%	28.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
505	2024 TAX-SUPPORTED BOND						
	<u>OPERATING REVENUES</u>						
505-430-331	INTEREST INCOME	0	399,787	0	750,000	750,000	500,000
505-460-372	BOND PREMIUM	0	546,627	0	0	0	0
505-470-381	BOND PROCEEDS	0	20,320,000	0	0	0	0
	OPERATING REVENUES TOTAL	0	21,266,414	0	750,000	750,000	500,000
	TOTAL REVENUES	0	21,266,414	0	750,000	750,000	500,000
	542-2024 BOND-FIRE						
	<u>CONTRACT SERVICES</u>						
505-542-519	OTHER PROFESSIONAL SERVICES	0	311,351	0	210,000	210,000	0
505-542-539	OTHER CONTRACTED SERVICES	0	0	0	0	12,900	0
	CONTRACT SERVICES TOTAL	0	311,351	0	210,000	222,900	0
	542-2024 BOND-FIRE	0	311,351	0	210,000	222,900	0
	563-2024 BOND-STREETS						
	<u>CONTRACT SERVICES</u>						
505-563-512	ENGINEERING SERVICES	0	571	0	0	200,000	0
505-563-519	OTHER PROFESSIONAL SERVICES	0	383,067	0	1,390,000	1,390,000	0
505-563-528	ADVERTISING	0	0	0	0	0	0
505-563-539	OTHER CONTRACTED SERVICES	0	0	0	0	25,000	0
	CONTRACT SERVICES TOTAL	0	383,638	0	1,390,000	1,615,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
505-563-742	CONSTRUCTION	0	0	0	2,750,000	2,750,000	0
505-563-840	DRAINAGE IMPROVEMENTS	0	0	0	0	0	3,035,000
505-563-843	MLK SIDEWALKS	0	0	0	0	0	4,500,000
505-563-850	DAVIS STREET IMPROVEMENTS	0	0	0	0	0	2,000,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	2,750,000	2,750,000	9,535,000
	563-2024 BOND-STREETS	0	383,638	0	4,140,000	4,365,000	9,535,000
	565-2024 BOND-PARKS						
	<u>CONTRACT SERVICES</u>						
505-565-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
505-565-539	OTHER CONTRACT SERVICES	0	25,901	0	170,000	165,000	0
	CONTRACT SERVICES TOTAL	0	25,901	0	170,000	165,000	0
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
505-565-742	CONSTRUCTION	0	687,920	0	1,835,000	1,900,000	1,301,500
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	687,920	0	1,835,000	1,900,000	1,301,500
	565-2024 BOND-PARKS	0	713,821	0	2,005,000	2,065,000	1,301,500
	566-FACILITIES MASTER PLAN						
	<u>CONTRACT SERVICES</u>						
505-566-519	OTHER PROFESSIONAL SERVICES	0	67,993	0	150,000	130,000	0
	CONTRACT SERVICES TOTAL	0	67,993	0	150,000	130,000	0
	566-FACILITIES MASTER PLAN	0	67,993	0	150,000	130,000	0

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
592-NON-DEPARTMENTAL							
<u>CONTRACT SERVICES</u>							
505-592-511	LEGAL SERVICES	0	9,500	0	0	0	0
	CONTRACT SERVICES TOTAL	0	9,500	0	0	0	0
<u>DEBT SERVICE</u>							
505-592-930	BOND ISSUANCE COSTS	0	370,567	0	0	0	0
	DEBT SERVICE TOTAL	0	370,567	0	0	0	0
	592-NON-DEPARTMENTAL	0	380,067	0	0	0	0
2024 TAX-SUPPORTED BOND FUND TOTAL							
	EXPENDITURES	0	1,856,869	0	6,505,000	6,782,900	10,836,500
	REVENUES OVER/(UNDER) EXPENDITURES	0	19,409,545	0	(5,755,000)	(6,032,900)	(10,336,500)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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506 CO SERIES 2025

Beginning Fund Balance	0	0	0	0	0	7,300,000
Revenues	0	0	0	8,000,000	8,200,000	4,200,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,000,000)</u>
Net Operating Revenues	0	0	0	8,000,000	8,200,000	200,000
Expenditures						
510-General CIP	0	0	0	5,450,000	900,000	8,750,000
540-Transportation & Drainage	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,550,000</u>	<u>0</u>	<u>2,550,000</u>
Total Expenditures	0	0	0	8,000,000	900,000	11,300,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	8,000,000	900,000	11,300,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	7,300,000	(11,100,000)
Ending Fund Balance	0	0	0	0	7,300,000	200,000
Fund Balance % of Net Expenditures	n/a	n/a	n/a	0.0%	811.1%	1.8%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
506 CO SERIES 2025						
<u>OPERATING REVENUES</u>						
506-430-331 INTEREST INCOME	0	0	0	0	0	200,000
506-450-370 INTERFUND TRANSFER IN	0	0	0	0	0	4,000,000
506-460-372 BOND PREMIUM	0	0	0	0	0	0
506-470-381 BOND PROCEEDS	0	0	0	8,000,000	8,200,000	0
OPERATING REVENUES TOTAL	0	0	0	8,000,000	8,200,000	4,200,000
TOTAL REVENUES	0	0	0	8,000,000	8,200,000	4,200,000
510-GENERAL CIP						
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
506-510-719 OTHER CAPITAL OUTLAY	0	0	0	200,000	0	200,000
506-510-810 PUBLIC WORKS BLDG PURCHASE	0	0	0	700,000	700,000	4,000,000
506-510-830 FIRE STATION NO.2 IMPRV.	0	0	0	4,550,000	0	4,550,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	5,450,000	700,000	8,750,000
<u>DEBT SERVICE</u>						
506-510-930 BOND ISSUANCE COSTS	0	0	0	0	200,000	0
DEBT SERVICE TOTAL	0	0	0	0	200,000	0
510-GENERAL CIP	0	0	0	5,450,000	900,000	8,750,000
540-TRANSPORTATION & DRAINAGE						
<u>CONTRACT SERVICES</u>						
506-540-512 ENGINEERING	0	0	0	125,000	0	125,000
CONTRACT SERVICES TOTAL	0	0	0	125,000	0	125,000
<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
506-540-840 DRAINAGE IMPROVEMENTS	0	0	0	175,000	0	175,000
506-540-841 SIDEWALKS CURB & GUTTER	0	0	0	250,000	0	250,000
506-540-842 NORTH ST. DRAINAGE IMPRV.	0	0	0	1,000,000	0	1,000,000
506-540-850 DAVIS STREET IMPROVEMENTS	0	0	0	1,000,000	0	1,000,000
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	2,425,000	0	2,425,000
540-TRANSPORTATION & DRAINAGE	0	0	0	2,550,000	0	2,550,000
CO SERIES 2025 FUND TOTAL EXPENDITURES	0	0	0	8,000,000	900,000	11,300,000
REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	7,300,000	(7,100,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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600 2022 UTILITY BOND

Beginning Fund Balance	9,189,206	6,093,408	5,070,371	5,070,371	5,070,371	2,970,371
Revenues	406,742	371,656	0	225,000	225,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	406,742	371,656	0	225,000	225,000	0
Expenditures						
500-2022 Utility Bond	3,502,541	1,394,692	0	1,975,000	2,325,000	0
932-Wastewater CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,050,000</u>
Total Expenditures	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
Net Revenues Over/(Under) Net Expenditures	(3,095,799)	(1,023,037)	0	(1,750,000)	(2,100,000)	(1,050,000)
Ending Fund Balance	6,093,408	5,070,371	5,070,371	3,320,371	2,970,371	1,920,371
Fund Balance % of Net Expenditures	174.0%	363.5%	n/a	168.1%	127.8%	182.9%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
600	2022 UTILITY BOND						
	OPERATING REVENUES						
600-330-219	OTHER FEDERAL GRANTS	0	0	0	0	0	0
600-330-234	INTERGOVERNMENTAL REVENUE	0	32,079	0	0	0	0
600-430-331	INTEREST INCOME	406,742	339,577	0	225,000	225,000	0
600-430-335	REIMBURSEMENTS	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	406,742	371,656	0	225,000	225,000	0
	TRANSFERS						
600-450-365	TRANSFER IN	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	TOTAL REVENUES	406,742	371,656	0	225,000	225,000	0
	500-2022 UTILITY BOND						
	CONTRACT SERVICES						
600-500-511	LEGAL SERVICES	0	0	0	0	0	0
600-500-512	ENGINEERING SERVICES	99,099	370,209	0	1,250,000	1,600,000	0
600-500-519	OTHER PROFESSIONAL SERVICES	5,366	15,035	0	150,000	150,000	0
600-500-521	BANK FINANCE FEES	0	0	0	0	0	0
600-500-528	ADVERTISING	0	274	0	0	0	0
600-500-532	SOFTWARE MAINT/LICENSE	0	0	0	0	0	0
600-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
600-500-539	OTHER CONTRACTED SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	104,465	385,517	0	1,400,000	1,750,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS						
600-500-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
600-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
600-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
600-500-741	LAND PURCHASE	0	0	0	0	0	0
600-500-742	CONSTRUCTION	3,398,076	1,009,175	0	575,000	575,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	3,398,076	1,009,175	0	575,000	575,000	0
	TRANSFERS						
600-500-815	INTERFUND TRANSFERS OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	500-2022 UTILITY BOND	3,502,541	1,394,692	0	1,975,000	2,325,000	0
	932-WASTEWATER CIP						
	CAPITAL OUTLAY & CONTRIBUTIONS						
600-932-742	CONSTRUCTION	0	0	0	0	0	1,050,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	1,050,000
	932-WASTEWATER CIP	0	0	0	0	0	1,050,000
	2022 UTILITY BOND FUND TOTAL EXPENDITURES	3,502,541	1,394,692	0	1,975,000	2,325,000	1,050,000
	REVENUES OVER/(UNDER) EXPENDITURES	(3,095,799)	(1,023,037)	0	(1,750,000)	(2,100,000)	(1,050,000)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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601 UTILITY CAP IMPROVEMENTS

Beginning Fund Balance	0	(17,517)	(355,658)	(355,658)	(355,658)	0
Revenues	432,552	684,135	0	500,000	4,605,658	0
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	432,552	684,135	0	500,000	4,605,658	0
Expenditures						
600-Utility CIP	450,069	1,022,276	0	4,250,000	4,250,000	0
Total Expenditures	450,069	1,022,276	0	4,250,000	4,250,000	0
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	450,069	1,022,276	0	4,250,000	4,250,000	0
Net Revenues Over/(Under) Net Expenditures	(17,517)	(338,141)	0	(3,750,000)	355,658	0
Ending Fund Balance	(17,517)	(355,658)	(355,658)	(4,105,658)	0	0
Fund Balance % of Net Expenditures	-3.9%	-34.8%	n/a	-96.6%	0.0%	n/a

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
601 UTILITY CAPITAL IMPROVEMENTS						
OPERATING REVENUES						
601-330-219 OTHER FEDERAL GRANTS	432,552	346,182	0	0	0	0
601-330-234 INTERGOVERNMENTAL REVENUE	0	337,953	0	500,000	4,605,658	0
601-430-331 INTEREST INCOME	0	0	0	0	0	0
601-430-335 REIMBURSEMENTS	0	0	0	0	0	0
OPERATING REVENUES TOTAL	432,552	684,135	0	500,000	4,605,658	0
TOTAL REVENUES	432,552	684,135	0	500,000	4,605,658	0
600-UTILITY CIP						
CONTRACT SERVICES						
601-600-511 LEGAL SERVICES	0	0	0	0	0	0
601-600-512 ENGINEERING SERVICES	87,427	734,196	0	250,000	250,000	0
601-600-519 OTHER PROFESSIONAL SERVICES	13,125	0	0	0	0	0
601-600-521 BANK FINANCE FEES	0	0	0	0	0	0
601-600-528 ADVERTISING	241	0	0	0	0	0
601-600-532 SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
601-600-539 OTHER CONTRACTED SERVICES	0	0	0	0	0	0
CONTRACT SERVICES TOTAL	100,793	734,196	0	250,000	250,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
601-600-721 MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
601-600-725 OTHER EQUIPMENT	0	0	0	0	0	0
601-600-741 LAND PURCHASE	0	0	0	0	0	0
601-600-742 CONSTRUCTION	349,276	288,080	0	4,000,000	4,000,000	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	349,276	288,080	0	4,000,000	4,000,000	0
TRANSFERS						
601-450-365 TRANSFER OUT	0	0	0	0	0	0
601-600-815 INTERFUND TRANSFERS OUT	0	0	0	0	0	0
TRANSFERS TOTAL	0	0	0	0	0	0
600-UTILITY CIP	450,069	1,022,276	0	4,250,000	4,250,000	0
UTILITY CAPITAL IMPROVEMENTS FUND TOTAL						
EXPENDITURES	450,069	1,022,276	0	4,250,000	4,250,000	0
REVENUES OVER/(UNDER) EXPENDITURES	(17,517)	(338,141)	0	(3,750,000)	355,658	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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602 2024 UTILITY BOND

Beginning Fund Balance	0	9,000,000	9,175,687	9,175,687	9,175,687	7,435,687
Revenues	0	175,687	0	360,000	360,000	0
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	175,687	0	360,000	360,000	0
Expenditures						
500-Utility CIP	0	0	0	0	0	3,283,525
932-Wastewater CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,100,000</u>	<u>2,100,000</u>
Total Expenditures	0	0	0	0	2,100,000	5,383,525
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	0	2,100,000	5,383,525
Net Revenues Over/(Under) Net Expenditures	0	175,687	0	360,000	(1,740,000)	(5,383,525)
Ending Fund Balance	0	9,175,687	9,175,687	9,535,687	7,435,687	2,052,162
Fund Balance % of Net Expenditures	n/a	n/a	n/a	n/a	354.1%	38.1%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
602	2024 UTILITY BOND						
	<u>OPERATING REVENUES</u>						
602-430-331	INTEREST INCOME	0	175,687	0	360,000	360,000	0
602-450-365	TRANSFER IN	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	175,687	0	360,000	360,000	0
	TOTAL REVENUES	0	175,687	0	360,000	360,000	0
	500-UTILITY CIP						
	<u>CONTRACT SERVICES</u>						
602-500-511	LEGAL SERVICES	0	0	0	0	0	0
602-500-512	ENGINEERING SERVICES	0	0	0	0	0	315,000
602-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
602-500-528	ADVERTISING	0	0	0	0	0	0
602-500-532	SOFTWARE MAING/LICENSING	0	0	0	0	0	0
602-500-538	ARBITRAGE REBATE EXPENSE	0	0	0	0	0	0
602-500-539	OTHER CONTRACTED SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	0	315,000
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
602-500-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
602-500-724	HEAVY EQUIPMENT	0	0	0	0	0	0
602-500-725	OTHER EQUIPMENT	0	0	0	0	0	0
602-500-742	CONSTRUCTION	0	0	0	0	0	2,968,525
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	0	2,968,525
	<u>TRANSFERS</u>						
602-500-815	INTERFUND TRANSFERS OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	0	0	0	0	0	0
	500-UTILITY CIP	0	0	0	0	0	3,283,525
	932-WASTEWATER CIP						
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
602-932-742	BULL BRANCH WW IMPRV.	0	0	0	0	2,100,000	2,100,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	0	2,100,000	2,100,000
	932-WASTEWATER CIP	0	0	0	0	2,100,000	2,100,000
	2024 UTILITY BOND FUND TOTAL EXPENDITURES	0	0	0	0	2,100,000	5,383,525
	REVENUES OVER/(UNDER) EXPENDITURES	0	175,687	0	360,000	(1,740,000)	(5,383,525)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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603 CO SERIES 2025 - UTILITY

Beginning Fund Balance	0	0	0	0	0	5,000,000
Revenues	0	0	0	5,000,000	5,125,000	100,000
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	0	0	0	5,000,000	5,125,000	100,000
Expenditures						
580-Wastewater System CIP	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,000,000</u>	<u>125,000</u>	<u>5,000,000</u>
Total Expenditures	0	0	0	5,000,000	125,000	5,000,000
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	0	0	0	5,000,000	125,000	5,000,000
Net Revenues Over/(Under) Net Expenditures	0	0	0	0	5,000,000	(4,900,000)
Ending Fund Balance	0	0	0	0	5,000,000	100,000
Fund Balance % of Net Expenditures	n/a	n/a	n/a	0.0%	4000.0%	2.0%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
603	CO SERIES 2025 - UTILITY						
	<u>OPERATING REVENUES</u>						
603-430-331	INTEREST INCOME	0	0	0	0	0	100,000
603-460-372	BOND PREMIUM	0	0	0	0	0	0
603-470-381	BOND PROCEEDS	0	0	0	5,000,000	5,125,000	0
	OPERATING REVENUES TOTAL	0	0	0	5,000,000	5,125,000	100,000
	TOTAL REVENUES	0	0	0	5,000,000	5,125,000	100,000
	580-WASTEWATER CIP						
	<u>CAPITAL OUTLAY & CONTRIBUTIONS</u>						
603-580-880	BULL BRANCH WW IMPRV.	0	0	0	2,805,000	0	2,805,000
603-580-890	WWTP IMPROVEMENTS	0	0	0	2,195,000	0	2,195,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	0	0	0	5,000,000	0	5,000,000
	<u>DEBT SERVICE</u>						
603-580-930	BOND ISSUANCE COSTS	0	0	0	0	125,000	0
	DEBT SERVICE TOTAL	0	0	0	0	125,000	0
	580-WASTEWATER CIP	0	0	0	5,000,000	125,000	5,000,000
	CO SERIES 2025 - UTILITY FUND TOTAL EXPENDITURES	0	0	0	5,000,000	125,000	5,000,000
	REVENUES OVER/(UNDER) EXPENDITURES	0	0	0	0	5,000,000	(4,900,000)

INTERNAL SERVICE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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382 FLEET SERVICES FUND

Beginning Fund Balance	(40,387)	1,046	436,730	436,730	436,730	584,957
Revenues	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
(less) Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Revenues	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
Expenditures						
517-Fleet Services	<u>923,270</u>	<u>896,895</u>	<u>998,537</u>	<u>999,958</u>	<u>1,018,801</u>	<u>1,148,085</u>
Total Expenditures	923,270	896,895	998,537	999,958	1,018,801	1,148,085
(less) Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Operating Expenditures	923,270	896,895	998,537	999,958	1,018,801	1,148,085
Net Revenues Over/(Under) Net Expenditures	41,433	435,684	129,422	128,001	148,227	(77,277)
Ending Fund Balance	1,046	436,730	566,152	564,731	584,957	507,680
Fund Balance % of Net Expenditures	0.1%	48.7%	56.7%	56.5%	57.4%	44.2%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
382 FLEET SERVICES FUND						
OPERATING REVENUES						
382-340-277 EQUIPMENT RENTAL FEE	943,580	1,296,699	1,127,959	1,127,959	1,127,959	1,056,408
382-340-278 EQUIPMENT REPLACEMENT FEE	0	0	0	0	0	0
382-420-329 PAYMENT OF CLAIMS	20,976	35,880	0	0	27,069	0
382-430-331 INTEREST INCOME	0	0	0	0	12,000	14,400
382-430-334 MISCELLANEOUS REVENUE	147	0	0	0	0	0
382-430-335 REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
382-450-365 TRANSFER FROM GENERAL FUND	0	0	0	0	0	0
OPERATING REVENUES TOTAL	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
TOTAL REVENUES	964,703	1,332,579	1,127,959	1,127,959	1,167,028	1,070,808
517-FLEET SERVICES						
EMPLOYEE SERVICES						
382-517-111 REGULAR FULL TIME	132,762	108,508	197,105	197,105	197,500	197,101
382-517-114 OVERTIME	2,295	2,485	2,000	2,000	2,000	1,500
382-517-115 LONGEVITY PAY	1,392	480	1,488	1,488	576	720
382-517-118 INSURANCE ALLOWANCE	0	0	0	0	0	0
382-517-119 CERTIFICATION PAY	1,575	810	1,800	1,800	900	900
382-517-120 UNUM LIFE	205	259	399	399	400	450
382-517-121 FICA SOCIAL SECURITY	10,174	11,252	15,229	15,229	15,100	15,237
382-517-122 WORKERS COMPENSATION	441	513	454	454	450	3,730
382-517-123 STATE UNEMPLOYMENT TAXES	19	359	324	324	350	189
382-517-124 RETIREMENT-TMRS	21,508	(1,087)	27,816	27,816	26,000	28,531
382-517-126 HEALTH INSURANCE	15,456	24,705	26,120	26,120	35,220	31,350
382-517-127 DENTAL INSURANCE	490	457	869	869	840	615
382-517-128 LONG TERM DISABILITY	370	430	544	544	600	570
382-517-129 VISION INSURANCE	75	163	146	146	240	180
382-517-131 UNIFORMS (BUY)	390	447	624	624	625	925
382-517-132 UNIFORM RENTAL	827	1,218	2,160	2,160	2,160	2,160
382-517-135 BUSINESS MEALS	0	0	0	0	0	0
382-517-141 WORKSHOP TRAINING	607	238	2,080	2,080	2,080	2,080
382-517-143 MEMBERSHIPS AND DUES	433	778	416	416	400	600
382-517-144 SUBSCRIPTIONS AND BOOKS	0	0	156	156	0	156
382-517-146 TRAINING- TRANSPORTATION	0	0	0	0	0	0
382-517-147 TRAINING- LODGING	0	0	0	0	0	0
382-517-148 TRAINING- MEALS	0	0	104	104	100	104
EMPLOYEE SERVICES TOTAL	189,018	152,014	279,834	279,834	285,541	287,098
OPERATIONS						
382-517-211 GENERAL OFFICE SUPPLIES	541	335	364	364	350	364
382-517-215 POSTAGE	187	146	200	200	200	250
382-517-226 MISC. HARDWARE	1,417	3,662	3,640	3,640	3,640	3,640
382-517-249 FIRE PREVENTION SUPPLIES	266	963	1,000	1,000	1,000	1,000
382-517-252 MEDICAL SUPPLIES	702	1,245	1,560	1,560	1,560	1,560
382-517-253 CHEMICALS	1,837	3,216	3,796	3,796	3,500	3,796
382-517-256 MINOR TOOLS/INSTRUMENTS	2,106	2,578	2,678	2,678	2,675	10,178
382-517-259 MISC. SUPPLIES	7,170	7,815	9,000	9,000	8,000	12,200
382-517-261 OFFICE FURNITURE	(7)	0	0	0	0	0
382-517-262 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
382-517-264 COMPUTER ACCESSORIES	90	0	104	104	0	0
382-517-267 COMPUTERS	0	1,400	0	0	0	1,200
382-517-279 OTHER OPERATIONAL EQUIPMENT	0	0	0	0	0	8,000
382-517-323 TRUNK TELEPHONE SYSTEM	18	28	25	25	5	25
382-517-324 CELL PHONES	854	1,203	1,200	1,200	1,400	1,545
382-517-325 PAGERS	0	0	0	0	0	0
382-517-326 WIRELESS DATA SERVICES	5,877	9,108	20,778	20,778	12,000	16,000
382-517-341 ROOFING REPAIRS	0	0	0	0	0	0
382-517-414 MOTOR VEHICLE RENTAL	0	0	0	0	0	0

		FY 2023	FY 2024	FY 2025	FY 2025	FY 2025	FY 2026
		ACTUAL	ACTUAL	ADOPTED	REVISED	ESTIMATED	PROPOSED
382-517-415	TRUCKS,HEAVY EQUIP RENTAL	2,230	0	0	0	0	0
382-517-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	6,825	0	0	6,825
382-517-418	TRUCKS,HEAVY EQUIP RENTAL-EXT	0	0	6,300	0	0	6,300
382-517-419	REPLACEMENT FUND CONTRIBUTION	6,086	5,093	0	0	0	77,277
382-517-421	FUEL LINE AND PUMP REPAIRS	2,179	3,549	3,750	3,750	3,750	3,900
382-517-422	CARBURETOR REPAIRS	1,013	3,046	3,120	3,120	3,120	3,120
382-517-423	TRANSMISSION SYSTEM	6,056	19,637	14,560	9,560	9,560	15,142
382-517-424	BRAKE SYSTEM	27,328	16,643	17,139	29,139	35,000	17,824
382-517-425	SUSPENSION SYSTEM	11,428	15,566	17,000	12,000	12,000	17,680
382-517-426	HYDRAULIC SYSTEM PARTS	16,320	30,914	31,000	31,000	31,000	32,240
382-517-427	COOLING SYSTEM PARTS	12,333	7,986	8,000	9,000	10,000	8,320
382-517-428	ENGINES/MOTOR PARTS	22,902	58,454	42,000	40,421	40,000	43,680
382-517-429	BODY SHOP PARTS	32,012	47,921	32,000	19,000	32,000	32,000
382-517-441	FUEL (GAS, DIESEL)	265,922	245,019	240,000	240,000	240,000	249,032
382-517-442	OIL,LUBRICANTS,OIL FILTERS	31,791	41,495	42,000	51,125	40,000	43,680
382-517-445	TIRES	33,125	39,187	38,000	38,000	40,000	39,520
382-517-446	BATTERIES	12,561	19,646	13,000	13,000	13,000	13,520
382-517-447	ELECTRICAL	15,114	23,431	22,880	18,780	15,000	22,880
382-517-448	EXHAUST SYSTEMS	1,509	3,059	3,120	3,120	3,000	3,120
382-517-449	MISCELLANEOUS PARTS	28,357	38,463	38,000	59,100	65,000	39,520
OPERATIONS TOTAL		549,323	650,808	623,039	624,460	626,760	735,338
CONTRACT SERVICES							
382-517-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
382-517-522	INSURANCE AND BONDS	70,650	83,313	80,600	80,600	92,500	95,000
382-517-523	OUTSIDE PRINTING	0	0	0	0	0	0
382-517-526	TESTING/CERT. PERMITS	1,276	2,590	2,808	2,808	2,000	3,693
382-517-532	SOFTWARE LICENSE/MAINTENANCE	3,408	5,456	8,228	8,228	8,000	15,228
382-517-536	EXTENDED MAINTENANCE WARRANTY	1,827	1,827	2,028	2,028	2,000	2,028
382-517-539	OTHER CONTRACT SERVICES	107,768	887	2,000	2,000	2,000	3,000
382-517-601	DEPRECIATION-FIXED ASSETS	0	0	0	0	0	0
CONTRACT SERVICES TOTAL		184,929	94,073	95,664	95,664	106,500	118,949
CAPITAL OUTLAY & CONTRIBUTIONS							
382-517-722	LIGHT EQUIPMENT	0	0	0	0	0	0
382-517-723	MOTOR VEHICLES	0	0	0	0	0	0
382-517-724	HEAVY EQUIPMENT	0	0	0	0	0	0
382-517-725	OTHER EQUIPMENT	0	0	0	0	0	6,700
382-517-831	CONTINGENCY RESERVES	0	0	0	0	0	0
382-517-835	RESERVE FOR PERSONNEL	0	0	0	0	0	0
382-517-913	CAPITAL LEASE SHORT TERM	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL		0	0	0	0	0	6,700
517-FLEET SERVICES		923,270	896,895	998,537	999,958	1,018,801	1,148,085
FLEET SERVICES FUND TOTAL EXPENDITURES		923,270	896,895	998,537	999,958	1,018,801	1,148,085
REVENUES OVER/(UNDER) EXPENDITURES		41,433	435,684	129,422	128,001	148,227	(77,277)

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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384 FLEET REPLACEMENT FUND

Beginning Fund Balance	52,763	359,517	916,337	916,337	916,337	431,893
Revenues	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
(less) Transfers In	(244,900)	(1,467,563)	(1,400,000)	(1,400,000)	(1,400,000)	(1,999,088)
Net Operating Revenues	1,464,821	363,957	2,718,436	690,103	927,659	0
Expenditures						
518-Equipment Replacement	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
Total Expenditures	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
Net Revenues Over/(Under) Net Expenditures	61,854	(910,743)	(1,400,000)	(2,265,000)	(1,884,444)	(1,999,088)
Ending Fund Balance	359,517	916,337	916,337	51,337	431,893	431,893
Fund Balance % of Net Expenditures	25.6%	71.9%	22.2%	1.7%	15.4%	21.6%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
384 FLEET REPLACEMENT FUND						
OPERATING REVENUES						
384-330-229 OTHER STATE GRANTS	0	0	0	0	0	0
384-340-278 EQUIPMENT REPLACEMENT FEE	1,451,012	278,735	690,103	690,103	690,103	0
384-420-329 PAYMENT OF CLAIMS	0	0	0	0	0	0
384-430-331 INTEREST INCOME	10,155	12,500	0	0	35,000	0
384-430-335 REIMBURSEMENTS/ REFUNDS	0	0	0	0	0	0
384-450-365 INTERFUND TRANSFER IN	244,900	1,467,563	0	0	0	0
384-450-370 INTERFUND TRANSFER IN	0	0	1,400,000	1,400,000	1,400,000	1,999,088
384-460-374 SALE OF SURPLUS EQUIPMENT	3,655	72,722	0	0	202,556	0
384-460-379 SALE OF MISC. ASSETS	0	0	0	0	0	0
384-470-382 CAPITAL EQUIP LOAN PROCEEDS	0	0	2,028,333	0	0	0
384-470-388 BOND PROCEEDS-SERIES 2018	0	0	0	0	0	0
384-470-392 BANK ESCROW	0	0	0	0	0	0
OPERATING REVENUES TOTAL	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
TOTAL REVENUES	1,709,721	1,831,520	4,118,436	2,090,103	2,327,659	1,999,088
518-FLEET REPLACEMENT						
OPERATIONS						
384-518-263 PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
384-518-416 LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0	0
OPERATIONS TOTAL	0	0	0	0	0	0
CONTRACT SERVICES						
384-518-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	32,000	0
384-518-542 MISC EXPENSE	0	485	0	0	0	0
384-518-601 DEPRECIATION EXPENSE	1,040,253	827,038	0	0	0	0
CONTRACT SERVICES TOTAL	1,040,253	827,523	0	0	32,000	0
CAPITAL OUTLAY & CONTRIBUTIONS						
384-518-712 COMMUNICATION EQUIPMENT	0	0	0	0	0	0
384-518-714 COMPUTER EQUIPMENT	0	0	0	0	0	0
384-518-722 LIGHT EQUIPMENT	0	74,331	0	0	12,500	0
384-518-723 MOTOR VEHICLES	0	26,437	1,845,918	1,845,918	1,845,918	1,803,059
384-518-724 HEAVY EQUIPMENT	13,985	21,168	2,028,333	865,000	665,000	0
384-518-725 OTHER EQUIPMENT	0	0	0	0	12,500	0
384-518-832 PAYMENT OF CLAIMS	0	0	0	0	0	0
CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	13,985	121,937	3,874,251	2,710,918	2,535,918	1,803,059
DEBT SERVICE						
384-518-910 NOTE PAYABLE INTEREST	34,950	28,016	0	0	0	0
384-518-911 CAP LEASE PRINCIPAL	276,581	230,304	220,962	220,962	220,962	171,255
384-518-912 CAP LEASE INTEREST	37,814	51,308	23,223	23,223	23,223	24,774
384-518-913 CAPITAL LEASE SHORT TERM	3,774	20,000	0	0	0	0
384-518-915 Cert of Obligation Interest	0	0	0	0	0	0
384-518-922 LONG-TERM INTEREST	0	0	0	0	0	0
384-518-923 BOND DISCOUNT AMORTIZATION	0	0	0	0	0	0
384-709-950 Bond Discount Amortization	(4,389)	(4,389)	0	0	0	0
DEBT SERVICE TOTAL	348,729	325,239	244,185	244,185	244,185	196,029
518-FLEET REPLACEMENT	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
FLEET REPLACEMENT FUND TOTAL EXPENDITURES	1,402,968	1,274,699	4,118,436	2,955,103	2,812,103	1,999,088
REVENUES OVER/(UNDER) EXPENDITURES	306,754	556,820	0	(865,000)	(484,444)	0

DEBT SERVICE FUNDS

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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140 GENERAL I&S

Beginning Fund Balance	1,129,650	1,307,075	1,303,946	1,303,946	1,303,946	1,769,781
Revenues	4,387,313	6,856,037	8,628,350	8,628,350	9,106,030	9,749,404
(less) Transfers In	(341,700)	(338,600)	(1,290,350)	(1,290,350)	(340,350)	(341,800)
Net Operating Revenues	4,045,613	6,517,437	7,338,000	7,338,000	8,765,680	9,407,604
Expenditures						
620-Debt Service	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
Total Expenditures	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
(less) Transfers Out	(244,900)	(248,750)	0	0	0	0
Net Operating Expenditures	3,964,988	6,610,416	8,630,400	8,630,400	8,640,195	9,749,404
Net Revenues Over/(Under) Net Expenditures	80,624	(92,979)	(1,292,400)	(1,292,400)	125,485	(341,800)
Ending Fund Balance	1,307,075	1,303,946	1,301,896	1,301,896	1,769,781	1,769,781
Fund Balance % of Net Expenditures	33.0%	19.7%	15.1%	15.1%	20.5%	18.2%

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
140 GENERAL I&S						
OPERATING REVENUES						
140-310-111 CURRENT PROPERTY TAXES	3,958,039	6,380,523	7,268,000	7,268,000	8,625,000	9,307,604
140-330-241 PAY IN LIEU OF TAXES	0	0	0	0	0	0
140-430-331 INTEREST INCOME	87,066	136,914	70,000	70,000	140,000	100,000
140-430-335 REIMBURSEMENTS/REFUNDS	508	0	0	0	680	0
OPERATING REVENUES TOTAL	4,045,613	6,517,437	7,338,000	7,338,000	8,765,680	9,407,604
TRANSFERS						
140-450-365 TRANSFER FROM GENERAL FUND	0	0	950,000	950,000	0	0
140-450-370 INTERFUND TRANSFER IN	341,700	338,600	340,350	340,350	340,350	341,800
TRANSFERS TOTAL	341,700	338,600	1,290,350	1,290,350	340,350	341,800
TOTAL REVENUES	4,387,313	6,856,037	8,628,350	8,628,350	9,106,030	9,749,404
620-DEBT SERVICE						
CONTRACT SERVICES						
140-620-519 OTHER PROFESSIONAL SERVICES	0	0	0	0	9,795	0
140-620-537 BANK/PAYING AGENT FEES	5,550	6,950	6,000	6,000	6,000	6,000
140-620-538 ARBITRAGE REBATE EXPENSE	0	15,238	0	0	0	0
CONTRACT SERVICES TOTAL	5,550	22,188	6,000	6,000	15,795	6,000
DEBT SERVICE						
140-620-815 INTERFUND TRANSFER OUT	244,900	248,750	0	0	0	0
140-620-921 PRINCIPAL RETIREMENT	2,375,000	2,955,000	3,890,000	3,890,000	3,890,000	4,985,000
140-620-922 I & S INTEREST	1,584,438	3,633,228	4,734,400	4,734,400	4,734,400	4,758,404
140-620-930 BOND ISSUANCE COSTS	0	0	0	0	0	0
140-620-931 REFUNDING COSTS	0	0	0	0	0	0
140-620-932 OTHER FINANCING USES	0	0	0	0	0	0
140-620-933 REOFFERING PREMIUM ON BOND ISS	0	0	0	0	0	0
140-620-934 DEFERRED AMT ON REFUNDING	0	0	0	0	0	0
140-620-980 PAYMENT TO ESCROW AGENT	0	0	0	0	0	0
DEBT SERVICE TOTAL	4,204,338	6,836,978	8,624,400	8,624,400	8,624,400	9,743,404
620-DEBT SERVICE	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
GENERAL I&S FUND TOTAL EXPENDITURES	4,209,888	6,859,166	8,630,400	8,630,400	8,640,195	9,749,404
REVENUES OVER/(UNDER) EXPENDITURES	177,424	(3,129)	(2,050)	(2,050)	465,835	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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144 UTILITY FUND I&S

Beginning Fund Balance	213,034	208,197	209,035	209,035	209,035	207,328
Revenues	3,361,891	3,399,198	3,944,914	3,944,914	3,944,914	4,322,587
(less) Transfers In	(3,361,891)	(3,398,361)	(3,944,914)	(3,944,914)	(3,944,914)	(4,322,587)
Net Operating Revenues	0	837	0	0	0	0
Expenditures						
622-Utility Debt Service	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
Total Expenditures	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
Net Revenues Over/(Under) Net Expenditures	(3,366,728)	(3,397,523)	(3,944,914)	(3,944,914)	(3,946,621)	(4,322,587)
Ending Fund Balance	208,197	209,035	209,035	209,035	207,328	207,328
Fund Balance % of Net Expenditures	6.2%	6.2%	5.3%	5.3%	5.3%	4.8%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
144	UTILITY FUND I&S FUND						
	<u>OPERATING REVENUES</u>						
144-430-331	INTEREST INCOME	0	0	0	0	0	0
144-430-335	REIMBURSEMENTS/REFUNDS	0	837	0	0	0	0
	OPERATING REVENUES TOTAL	0	837	0	0	0	0
	<u>TRANSFERS</u>						
144-450-368	FROM PUBLIC UTILITIES FUND	3,361,891	3,398,361	3,944,914	3,944,914	3,944,914	4,322,587
	TRANSFERS TOTAL	3,361,891	3,398,361	3,944,914	3,944,914	3,944,914	4,322,587
	TOTAL REVENUES	3,361,891	3,399,198	3,944,914	3,944,914	3,944,914	4,322,587
	622-UTILITY DEBT SERVICE						
	<u>CONTRACT SERVICES</u>						
144-622-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	1,707	0
144-622-537	BANK FEES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	1,707	0
	<u>DEBT SERVICE</u>						
144-622-815	INTERFUND TRANSFER OUT	0	0	0	0	0	0
144-622-921	I & S PRINCIPAL	2,090,000	2,350,000	2,495,000	2,495,000	2,495,000	2,810,000
144-622-922	I & S INTEREST	1,276,728	1,048,360	1,449,914	1,449,914	1,449,914	1,512,587
	DEBT SERVICE TOTAL	3,366,728	3,398,360	3,944,914	3,944,914	3,944,914	4,322,587
	622-UTILITY DEBT SERVICE	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
	UTILITY I&S FUND TOTAL EXPENDITURES	3,366,728	3,398,360	3,944,914	3,944,914	3,946,621	4,322,587
	REVENUES OVER/(UNDER) EXPENDITURES	(4,837)	838	0	0	(1,707)	0

	FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
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146 AIRPORT FUND I&S

Beginning Fund Balance	30,523	30,638	30,638	30,638	30,638	30,246
Revenues	107,488	105,388	108,288	108,288	108,288	106,038
(less) Transfers In	(107,488)	(105,388)	(108,288)	(108,288)	(108,288)	(106,038)
Net Operating Revenues	0	0	0	0	0	0
Expenditures						
628-Airport Debt Service	107,373	105,388	108,288	108,288	108,680	106,038
Total Expenditures	107,373	105,388	108,288	108,288	108,680	106,038
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	107,373	105,388	108,288	108,288	108,680	106,038
Net Revenues Over/(Under) Net Expenditures	(107,373)	(105,388)	(108,288)	(108,288)	(108,680)	(106,038)
Ending Fund Balance	30,638	30,638	30,638	30,638	30,246	30,246
Fund Balance % of Net Expenditures	28.5%	29.1%	28.3%	28.3%	27.8%	28.5%

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
146	AIRPORT I&S FUND						
	OPERATING REVENUES						
146-430-331	INTEREST INCOME	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	0	0	0	0	0	0
	TRANSFERS						
146-450-366	FROM AIRPORT OPERATING FUND	107,488	105,388	108,288	108,288	108,288	106,038
	TRANSFERS TOTAL	107,488	105,388	108,288	108,288	108,288	106,038
	TOTAL REVENUES	107,488	105,388	108,288	108,288	108,288	106,038
	628-AIRPORT DEBT SERVICE						
	CONTRACT SERVICES						
146-628-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	392	0
146-628-537	BANK/PAYING AGENT FEES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	0	0	0	0	392	0
	DEBT SERVICE						
146-628-921	I & S PRINCIPAL	70,000	70,000	75,000	75,000	75,000	75,000
146-628-922	I & S INTEREST	37,373	35,388	33,288	33,288	33,288	31,038
	DEBT SERVICE TOTAL	107,373	105,388	108,288	108,288	108,288	106,038
	628-AIRPORT DEBT SERVICE	107,373	105,388	108,288	108,288	108,680	106,038
	AIRPORT DEBT SERVICE FUND TOTAL EXPENDITURES	107,373	105,388	108,288	108,288	108,680	106,038
	REVENUES OVER/(UNDER) EXPENDITURES	115	0	0	0	(392)	0

SCHEDULES

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
501 - City Manager's Office				
City Manager	1	1	1	1
Deputy City Manager	1	1	1	-
Assistant City Manager	-	1	1	1
Executive Assistant	1	1	1	1
	<u>3</u>	<u>4</u>	<u>4</u>	<u>3</u>
503 - Communications				
Director of Communications	-	-	1	1
Public Information Officer	-	-	1	1
Assistant Public Information Officer	1	1	-	-
	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
504 - Human Resources				
Managing Director of Administration	-	-	-	1
Human Resources Director / Civil Service	1	1	1	-
Human Resources Coordinator	1	1	1	1
Human Resources Generalist	-	-	1	1
	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
505 - City Clerk				
City Clerk	1	1	1	1
Receptionist /Assistant City Clerk	1	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
512 - Finance				
Chief Financial Officer	1	1	1	1
Deputy Chief Financial Officer	1	1	1	1
Senior Accountant	1	1	1	1
Purchasing Agent	1	1	1	1
Accounts Payable Specialist	1	1	1	1
Administrative Assistant	1	1	-	-
Budget Analyst	-	-	1	-
	<u>6</u>	<u>6</u>	<u>6</u>	<u>5</u>
516 - Municipal Court				
Clerk of Municipal Court of Record	1	1	1	1
Senior Deputy Court Clerk	1	-	-	-
Deputy Municipal Court Clerk	2	2	2	2
Municipal Judge (contract services eff. FY25)	0.5	0.5	-	-
	<u>4.5</u>	<u>3.5</u>	<u>3.0</u>	<u>3.0</u>

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
522 - Development Services				
Assistant City Manager (see City Mgr Office)	1	1	-	-
Director of Development Services	-	1	1	1
Assistant Director of Development Services	1	-	-	1
Code Enforcement Officer	2	2	2	2
Code Enforcement Supervisor	-	-	1	1
Planning Manager	-	1	1	-
Planner/Senior Planner	1	1	2	2
Planning Technician	1	1	-	-
Permit Supervisor	-	1	1	1
Permit Technician	2	2	2	2
Administrative Assistant	1	1	1	1
	9	11	11	11
524 - Main Street Program				
Downtown and Tourism Director	-	-	-	1
Main Street Program and Tourism Manager	1	1	1	-
Special Events Coordinator	-	1	1	1
	1	2	2	2
532 - Public Library				
Library Director	1	1	1	1
Library Assistant	2	2	2	2
Technology Librarian	1	1	1	1
Library Aide	3.5	3.5	3.5	3.5
Library Aide - Seasonal	0.5	0.5	0.5	0.5
Youth Services Librarian	-	-	1	1
	8.0	8.0	9.0	9.0
542 - Fire				
Fire Chief	1	1	1	1
Assistant Fire Chief/Fire Marshall	1	1	1	1
Fire Lieutenant	6	7	7	7
Driver/Operator	6	6	6	6
Firefighter/EMT	9	9	12	12
Firefighter/EMT (Pending SAFER Grant)	-	-	-	3
Fire Program Coordinator	1	1	1	1
	24	25	28	31

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
552 - Police				
Police Chief	1	1	1	1
Police Commander	2	2	2	2
Patrol Sergeant	5	5	5	5
Patrol Corporal	4	4	4	4
Police Officer	18	18	21	22
Police Records Clerk	-	-	1	1
Communication Supervisor	1	1	1	1
Communications Officer	6	6	5	6
Support Services Manager	1	1	1	1
Victims Services Coordinator	1	1	1	1
Records and Evidence Supervisor	1	1	1	1
Property & Evidence Technician	-	-	-	1
	40	40	43	46

558 - Animal Services				
Animal Control Supervisor	1	1	1	1
Animal Control Officer	1	1	1	1
Kennel Technician	-	1	2	2
Administrative Assistant	-	-	1	1
	2	3	5	5

563 - Streets & Grounds				
Public Works Director	1	1	1	1
Assistant Director of Public Works	-	1	1	1
Public Works Superintendent	1	1	-	-
Streets & Grounds Supervisor	1	1	1	1
Public Works Coordinator	1	1	1	1
Crew Leaders I, II	2	2	2	2
Grounds Operator I, II	-	-	4	4
Equipment Operators I, II, III	10	10	5	6
	16	17	15	16

565 - Parks & Recreation				
Managing Director of Community Services	-	-	-	1
Parks & Recreation Director	1	1	1	-
Parks & Recreation Superintendent	1	1	1	1
Crew Leader I	1	1	1	2
Athletic Field Technician	5	5	6	5
Recreation Coordinator	-	1	1	1
Administrative Assistant	-	1	1	1
	8	10	11	11

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
566 - Building Maintenance				
Director of Internal Services	1	1	1	1
Building Maintenance Superintendent	1	1	1	1
Custodian	1	1	1	1
Administrative Assistant	-	-	1	1
Building Maintenance Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
	4	4	5	5

100 - General Fund Total (FTE): 131 139 149 154

701 - Utility Administration				
Utility Billing Manager	1	1	1	1
Service Technician	2	2	2	2
Senior Utility Clerk	1	1	1	1
Utility Clerk	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>
	6	7	7	7

706 – Wastewater Treatment Plant (WWTP)				
Wastewater Superintendent	1	1	1	1
Industrial Pre-Treatment Officer	1	1	1	1
Operators I, II	<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>
	5	5	6	6

708 - Utility Maintenance				
Utility Superintendent	1	1	1	1
Assistant Utility Superintendent	1	-	-	-
Administrative Assistant	1	1	1	1
Crew Leaders I, II	5	6	5	5
Utility Field Supervisor	-	-	1	1
Utility Maintenance Workers I, II	<u>7</u>	<u>10</u>	<u>10</u>	<u>10</u>
	15	18	18	18

340 - Utility Fund Total: 26 30 31 31

732 - Airport				
Airport Manager	1	1	1	1
Airport Operations Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
350 - Airport Fund Total:	2	2	2	2

Detail Position Listing

	FY 2023	FY 2024	FY 2025	FY 2026
761 - Cemetery				
Cemetery Sexton	1	1	1	1
Assistant Cemetery Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
370 - Cemetery Fund Total:	2	2	2	2
517 - Fleet Operating				
Fleet Services Superintendent	1	1	1	1
Mechanic/Senior Mechanic	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
382 - Fleet Operating Fund Total:	2	2	3	3
750 – Municipal Drainage Utility System (MDUS)				
Crew Leader	-	1	1	1
Operators I, II, III	-	3	3	3
300 - MDUS Fund Total:	-	4	4	4
750 – Transportation User Fee (TUF)				
Operators I, II, III	<u>-</u>	<u>3</u>	<u>3</u>	<u>3</u>
210 - TUF Fund Total:	-	3	3	3
Total City Employees (FTE):	161	180	192	197

Notice About 2025 Tax Rates

Property Tax Rates in City of Taylor.

This notice concerns the 2025 property tax rates for City of Taylor.

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate \$0.512380/\$100.

This year's voter-approval tax rate \$0.585000/\$100.

To see the full calculations, please visit <https://wilcotx.gov/propertytax> for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances.

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
M&O	\$17,635,000
I&S	\$1,770,000

Current Year Debt Service.

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment To be Paid From Property Taxes	Interest to be Paid From Property Taxes	Other Amounts To be Paid	Total Payment
Combination Tax & Revenue CO, Series 2007	\$695,000	\$53,620		\$748,620
Combination Tax & Revenue CO, Series 2013	\$260,000	\$96,000		\$356,000
GO Refunding Bonds, Series 2016	\$320,000	\$117,800		\$437,800
Combination Tax & Revenue CO, Series 2017	\$110,000	\$24,615		\$134,615
GO Refunding Bonds, Series 2017	\$140,000	\$25,800		\$165,800
Combination Tax & Revenue CO, Series 2018	\$225,000	\$20,850		\$245,850
Combination Tax & Revenue CO, Series 2019	\$445,000	\$240,194		\$685,194
GO Refunding Bonds, Series 2021	\$115,000	\$19,800		\$134,800
Combination Tax & Revenue CO, Series 2022	\$480,000	\$400,100		\$880,100
Limited Tax Notes, Series 2022	\$355,000	\$128,113		\$483,113
Combination Tax & Revenue CO, Series 2023	\$170,000	\$0		\$170,000
Combination Tax & Revenue CO, Series 2023A	\$935,000	\$2,285,131		\$3,220,131
Combination Tax & Revenue CO, Series 2024	\$340,000	\$909,113		\$1,249,113
Combination Tax & Revenue CO, Series 2025	\$100,000	\$390,469		\$490,469

Total required for 2025 debt service	\$ 9,401,605
- Amount (if any) paid from funds listed in unencumbered funds	\$ 2,115,625
- Amount (if any) paid from other resources	\$ 0
- Excess collections last year	\$ 0
= Total to be paid from taxes in 2025	\$ 7,285,980
+ Amount added in anticipation that the taxing unit will collect only 100.000000% of its taxes in 2025	\$ 0

= Total Debt Levy

\$ 7,285,980

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by Larry Gaddes PCAC, CTA, Williamson County Tax Assessor/Collector, 08/08/2025.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Taylor

Taxing Unit Name

400 Porter Street, Taylor, TX, 76574-3600

Taxing Unit's Address, City, State, ZIP Code

(512) 309-6168

Phone (area code and number)

<https://www.taylor.tx.gov>

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,919,741,939
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,919,741,939
4.	Prior year total adopted tax rate.	\$ 0.591368 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 32,060,714 B. Prior year values resulting from final court decisions: - \$ 30,926,182 C. Prior year value loss. Subtract B from A. ³	\$ 1,134,532
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 179,303,490 B. Prior year disputed value: - \$ 26,895,524 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 152,407,966
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 153,542,498

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,073,284,437
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 0 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 4,405,701 C. Value loss. Add A and B.⁶	\$ 4,405,701
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 10,377,347 B. Current year productivity or special appraised value: - \$ 63,659 C. Value loss. Subtract B from A.⁷	\$ 10,313,688
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 14,719,389
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 519,324,517
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,539,240,531
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 15,016,255
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 61,339
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 15,077,594
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 4,354,893,529 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² - \$ 1,167,853,350 E. Total current year value. Add A and B, then subtract C and D.	\$ 3,187,040,179

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 232,379,662 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 232,379,662
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 3,419,419,841
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 291,653
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 476,470,352
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 476,762,005
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 2,942,657,836
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.512380 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.000000 /\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.310021 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,073,284,437

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 9,527,827
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 38,155 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... 3,037,197 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. -2,999,042 E. Add Line 30 to 31D. \$ 6,528,785	
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,942,657,836
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.221866 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.221866 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 6,890,790 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.234168 /\$100 C. Add Line 40B to Line 39.	\$ 0.456034 /\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.471995 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 9,401,605 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 2,115,625 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 7,285,980
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 7,285,980
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 100.00 % B. Enter the prior year actual collection rate..... 99.19 % C. Enter the 2023 actual collection rate. 99.04 % D. Enter the 2022 actual collection rate. 99.31 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	100.00 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 7,285,980
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.213076 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.685071 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,421,860
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.100071 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.512380 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.685071 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.585000 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.591368 /\$100 \$ 0.000000 /\$100 \$ 0.591368 /\$100 \$ 0.591368 /\$100 \$ 0.000000 /\$100 \$ 2,852,531,283 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.558774 /\$100 \$ 0.000001 /\$100 \$ 0.558773 /\$100 \$ 0.628774 /\$100 \$ -0.070001 /\$100 \$ 2,237,189,959 \$ 0
65.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ 0.648953 /\$100 \$ 0.000000 /\$100 \$ 0.648953 /\$100 \$ 0.648953 /\$100 \$ 0.000000 /\$100 \$ 1,977,444,755 \$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0.000000
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.585000 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.221866
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,419,419,841
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.014622 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.213076 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.449564 /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ /\$100
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.512380 /\$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 26

Voter-approval tax rate. \$ 0.585000 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.449564 /\$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➔

Larry Gaddes PCAC, CTA

Printed Name of Taxing Unit Representative

**sign
here** ➔



Taxing Unit Representative

08/04/2025

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)



CITY OF TAYLOR COUNCIL



Left to Right: Greg Redden (District 1), Shelli Cobb (District 2), Mayor Dwayne Ariola (At-Large), Mayor Pro Tem Kelly Cmerek (District 3), Heath Long (District 4)



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure
Quality of Life
Economic Vitality

Agenda Item Number: 8.

Agenda Title: Discussion, consideration, and possible action on a proposed tax rate for Fiscal Year 2026 and to set a date for a public hearing and for adoption of the tax rate.

Council Action to be Taken: Vote to consider a Proposed Tax Rate for FY 2026 and set a public hearing for September 10, 2025.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Prior to adopting the tax rate for the upcoming fiscal year, the governing body is required to hold a public hearing and post the notice on the City's website and in the newspaper.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City Manager has submitted his proposed budget for the upcoming fiscal year FY 2026 and the recommended tax rate is the voter approval rate of \$0.58500 per \$100 valuation. The City Council must propose a tax rate and then schedule a public hearing before a tax rate can be adopted. The final adopted rate cannot exceed the proposed rate.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
•	•

4. RECOMMENDATION

Recommend approving the voter-approval rate of \$0.58500 per \$100 valuation as the proposed rate and setting a public hearing for 6pm on Wednesday, September 10, 2025 at Taylor City

Hall, 400 Porter Street, Taylor, Texas.

5. FUNDING SOURCE

n/a

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

None



City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR

Streets/Infrastructure

Agenda Item Number: 9.

Agenda Title: Discussion, consideration, and possible action on the acceptance of a grant from the Texas Division of Emergency Management (TDEM) under the Hazard Mitigation Grant Program (HMGP) for the City of Taylor Kimbro/Shaw to 2nd Street Drainage Improvements - Phase I.

Council Action to be Taken: Accept Grant Award

Department Submitted: City Management and Public Works

Staff Contact: Tyler Bybee, Interim Managing Director of External Services
Jim Gray, Director of Public Works

1. PURPOSE / DESCRIPTION

Accept a grant from the Texas Division of Emergency Management (TDEM) under the Hazard Mitigation Grant Program (HMGP) for the City of Taylor Kimbro/Shaw to 2nd Street Drainage Improvements - Phase I.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Feb 2022 – Council approved Resolution R22-07 applying for the Hazard Mitigation Grant Program on Feb 10, 2022

May 2022 - HDR/Langford Community Management selected at City council to assist with application. Kimbro-Shaw project submitted to TDEM

Feb 2023 – TDEM notified City project selected for FEMA review

On July 21, 2025, the City was notified by the Texas Department of Emergency Management (TDEM) that the City's application for the Kimbro-Shaw to 2nd Street Drainage Improvements Project Phase I had been approved by FEMA. The total grant award is \$498,750. The federal share is \$451,250 which includes \$23,750 for management costs associated with the grant and the local share is \$47,500. The period of performance is from July 1, 2025 to May 20, 2026. Phase I includes all environmental and technical items as described in the scope of work (SOW).

Phase I will include a topographic survey, cultural resource survey, engineering to include a hydrology and hydraulic study of the proposed improvements, and 100% design plans and specifications. Management costs include recordkeeping, start-up documents, progress meetings, and financial management.

After acceptance of the Phase I deliverables, the City may receive funding to proceed with Phase II of the project.

3. PROS and CONS	
<u>PROS</u>	<u>CONS</u>
• Grant funds acquired for high-priority drainage project	

4. RECOMMENDATION

Recommend Acceptance of Grant Award

5. FUNDING SOURCE

Local funds will come from the Municipal Drainage Utility Fund-\$47,500

6. TIMELINE

July 1, 2025 - May 20, 2026- Phase 1

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. City-of-Taylor-Kimbro-Shaw-to-2nd-St-Drainage-Improvements-1-4485-0167-Award Package
2. SLIDES HMGP-Kimbro Project Update Presentation_2025-8-14



July 21, 2025

Brian LaBorde
City Manager
City of Taylor
400 Porter Street
Taylor, TX 76574

Subject: Sub-Grant Award

Dear Mr. LaBorde

The Texas Division of Emergency Management (TDEM) has issued a sub-grant for the {Hazard Mitigation Grant Program (HMGP), DR-4485, Texas Covid 19 Pandemic. The following is the information related to this award:

Sub-Recipient Information:

UEI NDBKFVYFL2F3
TINS Number: 74-6002355
FIPS Number: 491-71948-00

Award Information:

Catalog of Federal Domestic Assistance: 97.039
FEMA Project Number: 0167
Project Title: City of Taylor Kimbro/Shaw to 2nd St Drainage Improvements
Period of Performance (POP): July 1, 2025 to May 20, 2026

PROJECT FUNDS OBLIGATIONS						
Version/ Amendment	Date	Total Subgrant Amount	Federal Share %	Federal Share Amount	Local Share %	Local Share Amount
0	7/01/2025	\$475,000.00	90%	\$427,500.00	10%	\$47,500.00

Please Note: This award is not for research or development as defined in 2 Code of Federal Regulations (C.F.R.) § 200.87.

The eligible management costs for a reimbursement request are calculated by multiplying the eligible direct project costs submitted by the percentage of obligated management costs (up to 5%) for the project. In some cases, the management costs submitted for a reimbursement will exceed the eligible management cost amount. In this instance, the management costs will be trapped until additional eligible direct project costs are submitted for reimbursement.

MANAGEMENT COSTS OBLIGATIONS						
Version/ Amendment	Date	Total Management Costs	Federal Share %	Federal Share Amount	Local Share %	Local Share Amount
0	7/01/2025	\$23,750.00	100%	\$23,750.00	0%	\$0

The approved Scope of Work (SOW) follows and the terms and conditions of this award are attached. It is important that the sub-recipient read, understand and comply with the SOW and all terms and conditions. It is also vital that this information be disseminated to sub-recipient's staff and contractors involved in work related to this project.

The approved Phase I cost will be utilized for a topographic survey including site visit, documentation, correspondence, terrestrial survey, reporting, quality assurance and quality control, cultural resource survey (as required) including literature and record search, fieldwork laboratory analysis, report preparation, and Environmental Assessments (EA) (as required). EAs and associated documents are generated to fulfill the requirements of the National Environmental Policy Act (NEPA). The engineering includes the hydrology and hydraulic (H&H) study of proposed improvements and 100 percent design plans and specification.

The approved management cost will be used for recordkeeping, notice of award/contract execution, kick-off meeting, start-up documents, establish file, maintain records, progress meetings, reimbursement/financial management.

In accordance with FEMA Instruction 108-1-1 and DHS Instruction 023-01-001-01; this project has been determined to be Categorically Excluded CATEX m13 from the need to prepare either an Environmental Impact Statement or Environmental Assessment. No extraordinary circumstances in accordance with DHS Instruction 023-01-001-01 have been identified regarding this action. The applicant must comply with all conditions set forth in the attached Record of Environmental Consideration (REC). Failure to comply with these conditions may jeopardize federal assistance including funding.

2883 Highway 71 E
PO Box 285
Del Valle, TX 78617-9998

Signing and returning this award letter indicates sub-recipient's acceptance of the SOW of the sub-award, the ability to pay the local cost share, and all grant terms and conditions outlined in the attached documents.

The sub-recipient must ensure that:

1. The initial quarterly progress report for the project is submitted at the end of the approving quarter. Please include the project number (provided above) in your future quarterly reports. Note that 44 C.F.R. § 206.438(c) indicates the state must provide a quarterly progress report to FEMA indicating the status and completion date for each project funded. The report must include any problems or circumstances affecting completion dates, SOW, or project cost that may result in non-compliance with the approved grant conditions.
2. In accordance with HMGP rules and policy, TDEM requires the submittal of all closeout documentation within 90-days of the project completion not to exceed the POP. The Governor's Authorized Representative (GAR) "shall certify that reported costs were incurred in the performance of eligible work, that the approved work was completed and that the mitigation measure is in compliance with the provisions of the FEMA-State Agreement" in accordance with 44 C.F.R. § 206.438(d).

If changes are needed to the SOW for the sub-award, period of performance or costs associated to the sub-award, the sub-recipient should immediately contact TDEM. No change to the sub-award will be considered approved until the sub-recipient is notified in writing by TDEM.

This signed and dated award letter and attached grant terms and conditions must be returned to TDEM before payment on the sub-award can be processed. Your signature is required on this award letter and on the last page of the attached grant terms and conditions. You must also initial each exhibit on the last page of the grant terms and conditions. Please sign, date, and return both the award letter along with the attached grant terms and conditions acknowledging acceptance of this sub-award via email to the assigned Mitigation Coordinator, Jeffrey Pearce at jeffrey.pearce@tdem.texas.gov

Brian LaBorde
City Manager

Date

2883 Highway 71 E
PO Box 285
Del Valle, TX 78617-9998

Should you wish to appeal any determination related to this sub-award you must do so within 60 days of receipt of the notice of the action. You will need to provide your appeal with any documentation supporting your position to your assigned TDEM Mitigation Coordinator within the allotted time.

If you have any questions please contact your Mitigation Coordinator, John Welch at (979) 321-3121 or john.welch@tdem.texas.gov.

Respectfully,

A handwritten signature in blue ink, appearing to read "W. Nim Kidd".

W. Nim Kidd, MPA, CEM®

Chief - Texas Division of Emergency Management
Vice Chancellor for Disaster and Emergency Services
The Texas A&M University System

ATTACHMENTS: FEMA Approval Letter
Grant Terms and Conditions
Record of Environmental Considerations

Copy: Peter Perez, OHSEM Director

2883 Highway 71 E
PO Box 285
Del Valle, TX 78617-9998



FEMA

July 1, 2025

W. Nim Kidd, MPA CEM
Chief, Texas Division of Emergency Management
Vice Chancellor – The Texas A&M University System
2883 Highway 71 E.
P.O. Box 285
Del Valle, TX 78617-99

ATTN: Michelle Ellis, State Hazard Mitigation Officer

RE: DR-4485-0167-TX
City of Taylor – City of Taylor Kimbro-Shaw to 2nd St Drainage Improvements
Approval - Phase I
Assistance Listing 97.039 Hazard Mitigation Grant Program

Dear Chief Kidd:

This letter provides official notification that the Federal Emergency Management Agency (FEMA) approves Phase I for the application submitted by the City of Taylor for the City of Taylor Kimbro-Shaw to Second Street Drainage Improvements project. Federal funding for the approved Phase I activities includes all environmental and technical items as described in the scope of work in the amount of \$427,500.00, is available through the Hazard Mitigation Grant Program (HMGP) under DR-4485-0167-TX. The non-federal match requirement of \$47,500.00 will be provided by City of Taylor.

Pursuant to Section 1215 of the Disaster Recovery Reform Act of 2018, which amended Section 324 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, subrecipient Management Costs (MC) in the amount of \$23,750.00 for Phase I are available to the City of Taylor at a Federal Cost Share of 100 percent.

Summary of funding for the project is listed below:

DR-4485-0167-TX	Federal Share	Non-Federal Share	Total
Phase I Costs	\$427,500.00 (90%)	\$47,500.00 (10%)	\$475,000.00 (100%)
Phase I Subrecipient MC	\$23,750.00 (100%)	\$0.00 (0%)	\$23,750.00 (100%)
Total Phase I Obligation	\$451,250.00	\$47,500.00	\$498,750.00

The following is the approved Scope of Work (SOW) and MC activities for the above-referenced project.

The approved Phase I cost will be utilized for a topographic survey including site visit, documentation, correspondence, terrestrial survey, reporting, quality assurance and quality control, cultural resource survey (as required) including literature and record search, fieldwork laboratory analysis, report preparation, and Environmental Assessments (EA) (as required). EAs and associated documents are generated to fulfill the requirements of the National Environmental Policy Act (NEPA). The engineering includes the hydrology and hydraulic (H&H) study of proposed improvements and 100 percent design plans and specification.

The approved management cost will be used for recordkeeping, notice of award/contract execution, kick-off meeting, start-up documents, establish file, maintain records, progress meetings, reimbursement/financial management.

The Activity Completion Timeframe for Phase I of this project is one year from the date of this letter. All activities specified in the SOW should be completed and all Phase I deliverables submitted to FEMA no later than May 20, 2026. In accordance with HMGP rules and policy, we will require the submittal of all closeout documentation, if the project is deemed unfeasible or not cost effective, within 90 days, no later than August 18, 2026.

Pursuant to Title 44 of the Code of Federal Regulations (C.F.R.) § 200.434(b)(2), the Subrecipient has been granted an extraordinary circumstances exception to the local mitigation plan requirement by the Regional Administrator. The exception has been granted under certain conditions outlined in the 2015 Hazard Mitigation Assistance Guidance Part III E.5. This award is contingent upon FEMA approval of a local Hazard Mitigation Plan that complies with 44 C.F.R. § 201.6 requirements within 12 months of the project award. If the Subrecipient does not satisfy this requirement within one year, the approved project will be terminated by FEMA and any costs incurred after notice of termination will not be reimbursed. The Texas Division of Emergency Management (Recipient) must agree to monitor the plan update process to ensure the plan stays on course for completion. If the plan is not approved within this timeframe, all remaining funds will be returned to FEMA.

The Subrecipient shall deliver to FEMA through the Recipient for review and comment the following:

- All project Engineering Design Plans and Specifications resulting from the Phase I scope of work must be submitted. Engineering Design Plans and Design Specification must be bid ready and signed and sealed by a licensed professional engineer.

- The H&H Study report and digital modeling¹ developed during Phase I of this project, signed and sealed by the licensed professional engineer, must be submitted.
 - ❖ The H&H study must:
 - Conform to accepted engineering practices.
 - Analyze upstream and downstream effects.
 - Demonstrate resulting post-project water surface elevations are compliant with latest edition of codes and standards required by federal, state and local rules and regulations.
 - Demonstrate the flood water elevations for each Recurrence Interval utilized in the Benefit-Cost Analysis (BCA)¹
 - ❖ The H&H study deliverables must include:
 - Signed and sealed H&H Study repo
 - Functioning H&H model files in native software digital format¹
 - GIS files of terrain elevations and flood water elevations¹
 - Model inputs and outputs; (result datasheets, tables, charts, maps, and graphs of water surface elevations, velocities and discharges) Map / Locations of Model nodes / stations.
- The current detailed line-item budget consistent with the engineering design plans and specifications dated within six months of the date of submittal of Phase I deliverables must be submitted. This can be in the form of a signed and sealed engineer's opinion of probable construction cost or a contractor's bid estimate. Ineligible items and / or above allowable quantities need to be separated from the allowable.
- An updated and current project schedule must be submitted.
- An updated and current project scope of work must be submitted.
- A BCA based on the H&H modeled benefits must be provided. The BCA submission must include:
 - ❖ BCA Toolkit Project file in Excel format or as an export of the project (zip format).
 - ❖ Supporting documentation must be provided for all non-default BCA input values. For documentation requirements see STEP 9: Cost-Effectiveness Analysis in the FEMA [Flood Risk Reduction Technical Review](#) Job Aid
 - ❖ BCAs that utilize the Toolkit's Modeled Damages must provide an excel table which shows each structure's building details and flood data. The table must show the correlation of each building's flood data to the H&H model.
- Sub applicant must coordinate with the local floodplain administrator to obtain any required permits and comply with any conditions of the permit prior to initiating

¹ When applicable

work. All required permits and coordination pertaining to these activities must be retained as part of the project file and provided to FEMA at closeout.

- All the building addresses or coordinates should be provided in parcel information, matching the parcel ID number and described building type.
- Depth damage for a one-story building without basement should be used for the analysis of one-story residential buildings. Use the proper depth damage function table based on the property type. None of these buildings have a basement (crawl space is not considered a basement).
- Pre-mitigation Damages are the same for 25, 50, 100 and 200 years (\$1,884,549.21). This should not be the same for all the years. These values should be updated to reflect the appropriate damages values.
- Please provide final narrative scope of work describing final project details including dimensions (depth, length, width) of ground disturbance for all project components, as well as the proposed sizes of each structure.
- Please provide a high-resolution copy of the engineering plans, if any are developed during Phase I.
- The State Historic Preservation office (SHPO) requires additional information to make a final determination on the project per the SHPO's response dated November 22, 2021. Please continue consultation efforts with the SHPO and submit a copy of the complete consultation that follows the initial consultation efforts. If the SHPO requests an archeological survey, that survey should be conducted during Phase I.
 - ❖ FEMA will consult with tribes as needed upon receipt of the Phase I deliverables. The Applicant and/or its contractor should not consult with tribes directly.

After acceptance of the Phase I deliverables, you may receive notification and funding to proceed with Phase II of the project. Please note the approved Phase I costs are for the specific activities listed only. No brick and mortar or ground disturbing work may commence before FEMA approves Phase II funding. Once the data has been obtained from Phase I, FEMA will continue with the Phase II review.

The provision of Phase I funds has been determined to be Categorically Excluded (CATEX) in accordance with FEMA Instruction 108-1-1 and Department of Homeland Security (DHS) Instruction 023-01-001-01; CATEX A7 from the need to prepare either an Environmental Impact Statement or Environmental Assessment. No extraordinary circumstances in accordance with DHS Instruction 023-01-001-01 have been identified regarding this action.

This CATEX only covers the Phase I portion of this project. The Applicant must re-submit the Phase II construction portion of the project to FEMA prior to the start of construction for evaluation under NEPA and other relevant laws and executive orders.

Any changes beyond the approved Phase I SOW for this project will require re-evaluation by FEMA for compliance with NEPA and other laws and Executive Orders and approval from FEMA prior to implementation by the subrecipient.

Chief Kidd
July 1, 2025
Page 5

The initial quarterly progress report for the HMGP project is due at the end of the approving quarter. Please include this HMGP project in your future quarterly reports. Note that 44 C.F.R. § 206.438(c) indicates the State must provide a quarterly progress report to FEMA indicating the status and completion date for each project funded. The report will include any problems or circumstances affecting completion dates, SOW, or project cost that may result in non-compliance with the approved grant conditions.

In accordance with FEMA Policy #104-11-1 Interim Hazard Mitigation Grant Program MC, any MC provided will be obligated in increments sufficient to cover Recipient and subrecipient needs for no more than one year unless contractual agreements require additional funding. Actual subrecipient MC are to be reconciled quarterly during the review of expenditures submitted by the subrecipient through quarterly report process.

Subrecipient MC, if applicable, can be expended for a maximum time of 180 days after work is completed for the sub award or the end of the period of performance (POP), whichever is sooner.

In accordance with HMGP rules and policy, we require the submittal of all closeout documentation within 90-days of the project completion, not to exceed POP. Section 206.438(d) of 44 C.F.R. requires the Governor's Authorized Representative to certify that reported costs were incurred in the performance of eligible work, that the approved work was completed, and that the mitigation measure is compliant with the provisions of the FEMA-State Agreement.

The Obligation Report, Environmental Historic Preservation (EHP) Phase I Considerations and Technical Recommendations Report are attached for your records. If you have any questions regarding the information, please contact Roosevelt Grant III, Mitigation Division Director at (940) 898-5127 or Roosevelt.Granti@fema.dhs.gov.

Sincerely,

**GERARD M
STOLAR**

Gerard M. Stolar
Acting Regional Administrator

Digitally signed by GERARD
M STOLAR
Date: 2025.07.02 16:56:51
-05'00'

Enclosures: Obligation Report
EHP Phase I Considerations
Technical Recommendation Report



Texas Division of Emergency Management

Subrecipient Agreement for TDEM-Administered Grant Awards

Date Revised: February 22, 2024

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Letter to Subrecipient

Dear Subrecipient:

Congratulations on your new award!

The following document, in conjunction with the applicable State Administrative Plan (SAP) or Disaster State Administrative Plan (DSAP), lays out applicable laws, rules, and regulations set forth by local, State, and Federal authority that you, Subrecipient, agree to upon acknowledgement. Before you may request or receive any funding awarded to you, you must establish acceptance of this award. By accepting this award, you acknowledge that the terms of the following document are conditions of your award.

Please read this agreement in full. Acknowledgement by means of signature at the conclusion of the document, holds Subrecipient to the terms and conditions in the agreement. Failure to sign this agreement infringes on the ability to obtain Federal awards, or state or local grant awards, administered through the Texas Division of Emergency Management.

Subrecipient Information

Entity Information

Entity Name: _____
EIN/TIN: _____
UEI: _____ UEI Expiration Date: _____
Address Line 1: _____
Address Line 2: _____
City: _____
State: _____ Zip (+4) _____ - _____

Subrecipient Contacts

Primary Contact

Serves as the primary point of contact for project(s).

Name: _____ Position/Job Title: _____
Email: _____ Phone Number: _____

Certifying Official

Serves as the official representative of the organization.

Must possess the authority to obligate funds & enter into contracts for the organization.

Name: _____ Position/Job Title: _____
Email: _____ Phone Number: _____

Primary Finance Contact

Serves as primary contact for all financial matters.

Name: _____ Position/Job Title: _____
Email: _____ Phone Number: _____



Texas Division of Emergency Management

Subrecipient Agreement for TDEM-Administered Grant Awards

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Revisions

Rev. 1. Change from Authorized Agent to Primary Finance Contact information on the Subrecipient Information page.

Rev. 2. Inclusion of language related to subrecipient reimbursement for Recipient management cost.

State of the Agreement

Agreement Authority

This agreement applies to all Department of Homeland Security Federal Emergency Management Agency (DHS/FEMA) awards or other awarding agency financial assistance awards administered by the Texas Division of Emergency Management (TDEM). The federal government, the State of Texas, and TDEM have the right to seek judicial enforcement of these actions.

Subrecipients are required to follow applicable provisions of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards located at [Title 2, Code of Federal Regulations \(C.F.R.\) Part 200](#), and adopted by DHS at [2 C.F.R. Part 3002](#), as well as all other applicable federal, state, and local laws, regulations, policies, procedures, and executive orders.

By accepting this agreement, Subrecipient and its executives, as defined in [2 C.F.R. §170.315](#), certify that the subrecipient's policies are in accordance with guidance applicable to federal, state and local laws, and relevant executive guidance. This agreement, consisting of these terms and conditions and all exhibits, is between the Texas Division of Emergency Management (TDEM), an agency of the State of Texas, hereinafter referred to as TDEM, and Subrecipient.

TDEM and Subrecipient are collectively hereinafter referred to as the parties. All awards made under this agreement are subject to the same terms and conditions except where additional provisions may be added by TDEM to assure compliance with the aforementioned authority.

Subrecipient may not assign or transfer any interest in this award without prior written consent of TDEM and, if required, DHS/FEMA or other awarding agency.

Agreement

I. General Terms

1. The terms recipient and pass-through entity have the same meaning as grantee, as used in governing statutes, regulations, and DHS/FEMA guidance.
2. Throughout this document the terms grant and award will be used interchangeably.
3. A recipient is a non-Federal entity for administration purposes.
4. A subrecipient is known as a subgrantee as used in governing statutes, regulations, and DHS/FEMA guidance.
5. The grant referred to in this agreement is an award to the subrecipient passed through from TDEM to Subrecipient.
6. The “certifying official” is the mayor, judge, or executive director authorized to execute these terms and conditions, and to submit changes of subrecipient agents. Contracted staff and/or vendors may assist the certifying official in completing related grant tasks but may not act in lieu of the certifying official.
7. Project and any subsequent versions for those projects accepted by Subrecipient and subsequently obligated or de-obligated by DHS/FEMA are considered subawards to this agreement.
8. TDEM uses contractors to assist in administering subawards, both in communication with Subrecipient and the awarding agency. A subrecipient’s point of contact for all awards will be the assigned regional staff. TDEM may task various grant management tasks to contractors to work directly with subrecipients.
9. Within 10 calendar days of any change, Subrecipient must notify TDEM of any change in Designated Subrecipient Agents as submitted during the execution of this agreement, and any subsequent changes submitted by Subrecipient in TDEM’s Grants Management System (GMS).
10. In the event Subrecipient hires a consultant to assist them with managing its Public Assistance and Hazard Mitigation grants (or other), they must be listed on the Designated Subrecipient Agent Form (DSA) and may not act in lieu of the designated agent. TDEM will direct all correspondence to the Subrecipient. The Subrecipient is solely responsible for sharing written communications with the consultant. The Subrecipient is the primary point of contact and must be included in all decision-making activities.

II. Standard of Performance

Subrecipient must perform all activities as approved by TDEM and that is required in applicable grant/funding awards. Subrecipient must perform all activities in accordance with all terms, provisions and requirements set forth in the award, including, the following exhibits:

1. Assurances – Non-Construction Programs (Federal authority), hereinafter referred to as Exhibit A
2. Assurances – Construction Programs (Federal authority), hereinafter referred to as Exhibit B
3. Certifications for Grant Agreements (Federal authority), hereinafter referred to as Exhibit C
4. State of Texas Assurances (State authority), hereinafter referred to as Exhibit D
5. Environmental Review Certification (Federal authority), hereinafter referred to as Exhibit E
6. Additional Grant Certifications (State authority), hereinafter referred to as Exhibit F
7. Request for Information and Documentation Policy (State authority), hereinafter referred to as Exhibit G
8. Pre-Obligation Request for Information and Documentation Policy (State authority), hereinafter referred to as Exhibit H
9. Recoupment of Funds (State authority), hereinafter referred to as Exhibit I

III. Failure to Perform

In the event Subrecipient fails to implement and complete the project(s) approved and awarded, or comply with any provision of this grant, Subrecipient is liable to TDEM for an amount not to exceed the amount of this award and may be barred from receiving additional DHS/FEMA grant program funds or any other grant program funds administered by the State of Texas until repayment is made and any other compliance or audit finding is satisfactorily resolved, in addition to any other remedy specified in this grant. Failure to timely implement and complete projects may reduce future funding in additional DHS/FEMA and/or other grant programs administered by TDEM.

IV. Funding Obligations

TDEM is not liable to Subrecipient for any costs incurred by Subrecipient that are not allowable costs authorized under the applicable award.

1. Notwithstanding any other provision of this grant, the total of all payments and other obligations incurred by TDEM under this award must not exceed the total cumulative award amounts listed on the subawards (projects and subsequent versions).
2. Subrecipient must contribute the required cost share, also known as non-Federal share or match, listed on the subaward.
3. Subrecipient must provide supporting documentation that supports the totality of funding requests in accordance with program policy.
4. In the event that TDEM is required to continue to manage the subrecipients award after the Recipients (TDEM) allocated state management funds have been exhausted, subrecipient agrees to reimburse TDEM for such costs necessary to close FEMA awards including the final recoupment of any funds due to FEMA and/or TDEM and the State of Texas.

V. Recoupment of Funds

Subrecipient must refund to TDEM any sum of these award funds that TDEM and/or DHS/FEMA determines to be an overpayment to and/or has not been spent by Subrecipient in accordance with this award. Refund payment(s) may be made from local, state, or federal grant funds unless prohibited by federal regulation or other provision.

Nothing in Exhibit I-Recoupment of Funds shall limit TDEM's ability to implement alternative remedies for which it has authority to resolve outstanding recoupments or to limit TDEM's ability to take immediate recoupment action(s) after notice of required refund has been made.

VI. Uniform Administrative Requirements, Cost Principles and Audit Requirements

Except as specifically modified by law or this grant, Subrecipient shall administer this award through compliance with the most recent version of all applicable laws and regulations, including but not limited to DHS/FEMA program legislation, federal awarding agency regulations, and the terms and conditions of this grant. A non-exclusive list sanctioned by Federal Authority is provided below (not all may apply in every project):

- a. Public Law 93-288, as amended (Stafford Act)
- b. 44 C.F.R., Emergency Management and Assistance
- c. 2 C.F.R., Grants and Agreements
- d. Disaster Mitigation Act of 2000
- e. Executive Order 11988, Floodplain Management
- f. Executive Order 11990, Protection of Wetlands
- g. Executive Order 12372, Intergovernmental Review of Programs and Activities
- h. Executive Order 12549, Debarment and Suspension
- i. Executive Order 12612, Federalism
- j. Executive Order 12699, Seismic Design
- k. Executive Order 12898, Environmental Justice
- l. Coastal Barrier Resources Act, Public Law 97-348
- m. Single Audit Act, Public Law 98-502
- n. Sandy Recovery Improvement Act publications
- o. Disaster Recovery Reform Act of 2018 16 U.S.C. § 470, National Historic Preservation Act
- p. 16 U.S.C. § 1531, Endangered Species Act References
- q. FEMA program publications, guidance, and policies

VII. State Requirements for Grants

Subrecipient must comply with all other federal, state, and local laws and regulations applicable to this award including but not limited to the laws and the regulations promulgated in Texas Government Code, Chapter 783, Uniform Grant and Contract Management (UGMS) at:

<http://www.window.state.tx.us/procurement/catrad/ugms.pdf> and the most recent applicable version of the program State Administrative Plan (and all effective updates), available at: <https://tdem.texas.gov>. Subrecipient must, in addition to the assurances and certifications, comply and require each of its subcontractors employed in the completion of the project to comply with all applicable statutes, regulations, executive orders, Office of Management and Budget (OMB) circulars,

terms and conditions of this award and the approved application.

Grant funds must not be awarded to or expended by any entity which performs political polling. This prohibition does not apply to a poll conducted by an academic institution as part of the institution's academic mission that is not conducted for the benefit of a particular candidate or party.

Award funds may not be expended by a unit of local government unless the following limitations and reporting requirements are satisfied:

1. Texas General Appropriations Act, Art. IX, Parts 2 and 3, except there is no requirement for increased salaries for local government employees;
2. Texas Government Code Sections 556.004, 556.005, and 556.006, which prohibits using any money or vehicle to support the candidacy of any person for office, influencing positively or negatively the payment, loan, or gift to a person or political organization for a political purpose, and using grant funds to influence the passage or defeat of legislation including not assisting with the funding of a lobbyist, or using grant funds to pay dues to an organization with a registered lobbyist;
3. Texas Government Code Sections 2113.012 and 2113.101, which prohibits using grant funds to compensate any employee who uses alcoholic beverages on active duty and Subrecipient may not use grant funds to purchase an alcoholic beverage and may not pay or reimburse any travel expense for an alcoholic beverage;
4. Texas General Appropriations Act, Art. IX, Section 6.13, which requires Subrecipient to make every effort to attain key performance target levels associated with this grant, including performance milestones, milestone time frames, and related performance reporting requirements; and
5. General Appropriations Act, Art. IX, Sections 7.01 and 7.02, and Texas Government Code §2102.0091, which requires that this award may only be expended if Subrecipient timely completes and files its reports.

TDEM strongly encourages subrecipients to complete refresher training in federal procurement standards as variances from these standards account for the majority of funding de-obligation. TDEM will provide training or sources for subrecipients to attain training. Federal procurement training may be required of some recipients in advance of funding or as a condition of funding and/or if additional monitoring is deemed appropriate by TDEM.

VIII. Restrictions and General Conditions

DHS/FEMA grant funds must only be used for the purposes set forth in this award and must be consistent with the statutory authority for the grant. Award funds must 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 must not be used to sue the federal government or any other government entity.

1. Federal employees are prohibited from directly benefiting from any funds under this Grant.
2. In accordance with [2 C.F.R. §25.300](#), TDEM will not make a subaward unless the Subrecipient has obtained a unique entity identifier (UEI). A UEI is the identifier required for [System for Award Management \(SAM\)](#) registration to uniquely identify entities with which the federal government does business.
3. Subrecipient maintains that it has registered at [SAM.gov](#) or other federally established site for contractor registration and entered TDEM-required information. Subrecipient shall keep current, and then review and update the information at least annually. Subrecipient shall keep information current in the SAM database until the later of when it submits this grant's final financial report or receives final award payment. Subrecipient agrees that it must not make any subaward agreement or contract related to this award without first obtaining the vendor or subawardee's mandatory UEI. See [2 C.F.R. Part 25, Appendix A](#).
4. Subrecipient must report total compensation for each of the five most highly compensated executives for the preceding completed fiscal year if the following is applicable ([2 C.F.R. Subtitle A; Chapter 1, Part 170, Appendix A to Part 170](#)). See [FEMA Information Bulletin 350](#).
 - a. Subrecipient shall report whether Subrecipient received \$25 million or more in Federal procurement contracts or financial assistance subject to the Transparency Act per [2 C.F.R. §170.320](#).
 - b. Subrecipient shall report whether 80% or more of Subrecipient's annual gross revenues were from Federal procurement contracts or Federal financial assistance. If Subrecipient answers "yes" to both questions, Subrecipient shall report, along with subrecipient's UEI, the names and total compensation (see [17 C.F.R. §229.402\(c\)\(2\)](#)) for each of subrecipient's five most highly compensated executives for the preceding completed fiscal year.
 - c. Subrecipient shall report executive total compensation at [SAM.gov](#), or other federally established replacement site.

5. By signing this grant, Subrecipient certifies that, if required, Subrecipient has registered, entered the required information, and shall keep information in the System for Award Management (SAM) database current, and update the information at least annually until the subrecipient submits its final financial report, or receives final payment.
6. Subrecipient agrees that it shall not make any subaward agreement or contract without first obtaining the subawardee's mandatory UEI.
7. Subrecipient must comply with Federal Executive Orders [12549](#) and [12689](#), which provide protection against waste, fraud, and abuse by debarring or suspending those persons deemed irresponsible in their dealings with the Federal government
8. A completed direct deposit form from Subrecipient must be provided to TDEM, prior to receiving any funds under the provisions of this grant. The direct deposit form is currently available at <https://tdem.texas.gov>.
9. Subrecipient shall maintain property/inventory records which, at minimum, shall include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, the cost of the property, the percentage of federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property. Subrecipient shall develop and implement a control system to prevent loss, damage, or theft of property and Subrecipient shall investigate and document any loss, damage or theft of property funded under this grant.
10. DHS/FEMA and/or TDEM, through its authorized representatives, have the right at all reasonable times to make site visits to review project accomplishments and management control systems and to provide such technical assistance as may be required. If any site visit is made by DHS/FEMA or TDEM on the premises of Subrecipient or a contractor under this grant, Subrecipient must provide and must require its contractors to provide all reasonable facilities and assistance for the safety and convenience of the government representatives in the performance of their duties. All site visits and evaluations shall be performed in such a manner that will not unduly delay the work. A final physical site inspection for eligible scope of work and program compliance may be conducted after the subrecipient's Project Completion and Certification Report has been submitted.

IX. Procurement Contracting

Subrecipient shall comply with all applicable federal, state, and local laws and requirements, including but not limited to proper competitive solicitation processes where required, for any procurement which utilizes federal funds awarded under this

award in accordance with 2 C.F.R. 200. 317-327 and Appendix II to Part 200 (A-C) and (E-J).

1. All contracts executed using funds awarded under this award shall contain the contract provisions listed under [2 C.F.R. 200.327](#) and Appendix II (A), Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments.
2. For each of the following types of procurement, activities must follow the most restrictive of federal, state, or local procurement regulations:
 - a. Micro purchase
 - b. Small purchase
 - c. Sealed bid
 - d. Competitive proposal
 - e. Non-Competitive proposal (solely when the award of a contract is unfeasible under the other methods)
3. The State must approve the use of a noncompetitive procurement method. Federal regulations allow for noncompetitive procurements under certain circumstances, including when a non-state entity determines that immediate actions required to address the public exigency or emergency cannot be delayed by a competitive solicitation. Failure to follow eligible procurement methods will result in ineligible costs. Other types of agreements for services must have State approval prior to use or execution. A copy of the local procurement policy must be provided to the State before initial payment.
4. Contracts attributed as "cost-plus-percentage-of-cost" or "percentage-of-construction-cost" are explicitly prohibited by Federal procurement standards and are ineligible for DHS/FEMA grant.
5. Subrecipients must perform cost/price analysis for every procurement action in excess of the Simplified Acquisition Threshold.
6. Subrecipients must negotiate profit as a separate element where required.
7. Subrecipients must not make any award to any party which is debarred or suspended, or is otherwise excluded from participation in the Federal assistance programs ([Executive Order 12549, Debarment and Suspension](#)).
 - a. Subrecipient must maintain documentation validating review of debarment list of eligible contractors. Evidence of non-debarment for vendors must be documented through [SAM.gov](#) and http://www.window.state.tx.us/procurement/prog/vendor_performance/debarred/ and submitted for review. TDEM will not reimburse any expense for a

debarred vendor or a vendor or Subrecipient that does not have a valid [SAM.gov](https://www.sam.gov) registration.

8. Subrecipients must comply with rules related to underutilized businesses (small and minority businesses, women's enterprises and labor surplus firms) at [2 C.F.R §200.321](#).
9. Subrecipients must comply with the rules of recovered materials for procurements at [2 C.F.R §200.323](#).
10. Subrecipients must comply with the rules for domestic preferences for procurements at [2 C.F.R § 200.322](#).

X. Monitoring

Subrecipient will be monitored periodically by federal, state, or local entities, both programmatically and financially, to ensure that project goals, objectives, performance requirements, timelines, milestone completion, budget, and other program-related criteria are met.

- a. TDEM, or its authorized representative, reserves the right to perform periodic desk/office-based and/or on-site monitoring of subrecipient's compliance with this award and of the adequacy and timeliness of subrecipient's performance pursuant to this award.
- b. After each monitoring visit, if the monitoring visit reveals deficiencies in subrecipient's performance under this grant, a monitoring report will be provided to the subrecipient that includes requirements for the timely correction of such deficiencies by subrecipient. Failure by subrecipient to take action(s) specified in the monitoring report may be cause for suspension or termination of this award pursuant to the Changes, Amendments, Suspensions or Termination Section (XIII) herein.

XI. Audit

Subrecipients expending \$750,000 or more in total federal financial assistance in a fiscal year will be required to provide an audit made in accordance with OMB Uniform Guidance; Cost Principles, Audit, and Administrative Requirements for Federal Awards, Subpart F.

1. A copy of the Single Audit must be submitted to TDEM or your cognizant state agency within nine months of the end of the subrecipient's fiscal year. If not required to submit a single audit, a response to the request will suffice. Failing to follow the regulation can result in significant adverse consequences including any action listing in the Enforcement Section (XIV) of this agreement

Subrecipient must give DHS/FEMA, the Comptroller General of the United States, the Texas State Auditor, TDEM, or any of their duly authorized representatives access to and the right to conduct a financial or compliance audit of funds received, and performances rendered under this award. Subrecipient must permit TDEM or its authorized representative to audit subrecipient's records. Subrecipient must provide any documents, materials, or information necessary to facilitate such audit.

1. Subrecipient understands and agrees that it is liable to TDEM for any costs disallowed pursuant to any financial or compliance audit(s) of these funds. Subrecipient further understands and agrees that reimbursement to TDEM of such disallowed costs shall be paid by Subrecipient from funds that were not provided or otherwise made available to the subrecipient pursuant to this award or any other federal contract.
2. Subrecipient must take such action to facilitate the performance of such audit(s) conducted pursuant to this section as TDEM may require of Subrecipient. Subrecipient must ensure that this clause concerning the authority to audit funds received indirectly by subcontractors through Subrecipient and the requirement to cooperate is included in any subcontract it awards.
3. Subrecipient understands that acceptance of funds under this award acts as acceptance of the authority of the State Auditor's Office to conduct an audit or investigation in connection with those funds. Subrecipient further agrees to cooperate fully with the State Auditor's Office's audit or investigation, including providing all records requested. Subrecipient must ensure that this clause concerning the State Auditor's Office's authority to audit funds and the requirement to cooperate fully with the State Auditor's Office is included in any subgrants or subcontracts it awards. Additionally, the State Auditor's Office shall at any time have access to and the rights to examine, audit, excerpt, and transcribe any pertinent books, documents, working papers, and records of Subrecipient relating to this award.

XII. Retention and Accessibility of Records

Subrecipient shall follow its own internal retention policy, or the State's retention policy, whichever is more restrictive. At a minimum, the subrecipient must maintain fiscal records and supporting documentation for all expenditures of this award's funds pursuant to the applicable [OMB 2 C.F.R. Subpart D – Post Federal Award Requirements, §200.334-338](#), and this agreement.

1. Subrecipient shall retain these records and any supporting documentation for a minimum of three (3) years from the later of the completion of this project's public objective, submission of the final expenditure report, or any litigation, dispute, or audit.

2. Records shall be retained for three (3) years after any real estate or equipment final disposition.
3. DHS/FEMA or TDEM may direct subrecipient to retain documents or to transfer certain records to DHS/FEMA custody when DHS/FEMA determines that the records possess long term retention value.

Subrecipient must give DHS/FEMA, the Comptroller General of the United States, the Texas State Auditor, TDEM, or any of its duly authorized representatives, access to and the right to examine all books, accounts, records, reports, files, other papers, things, or property belonging to or in use by subrecipient pertaining to this award including records concerning the past use of DHS/FEMA funds. Such rights to access shall continue as long as the records are retained by Subrecipient.

XIII. Changes, Amendments, Suspensions or Termination

TDEM may modify this agreement after an award has been made. Once notification has been made in writing, any subsequent request for funds indicates Subrecipient's acceptance of the changes to this subrecipient award. Any alteration, addition, or deletion to this agreement by subrecipient is not valid.

Any alterations, additions, or deletions to this agreement that are required by changes in federal and state laws, regulations, or policy are automatically incorporated into this agreement without written amendment to this award and shall become effective upon the date designated by such law or regulation. In the event DHS/FEMA or TDEM determines that changes are necessary to this agreement after an award has been made, including changes to the period of performance of the award, or terms and conditions, the certifying official shall be notified electronically of the changes in writing. Once notification has been made, any subsequent request for refunds will indicate subrecipients acceptance of the changes to this award.

1. In the event subrecipient fails to comply with any term of this grant or agreement, TDEM may, upon written notification to subrecipient, suspend this award, in whole or in part, withhold payments to Subrecipient, and prohibit Subrecipient from incurring additional obligations of this grant's funds.
2. TDEM has the right to terminate this award, in whole or in part, at any time before the end of the Performance Period, if TDEM determines that subrecipient has failed to comply with any terms of this grant. TDEM shall provide written notice of the termination that includes:
 - a. The reason(s) for such determination;
 - b. The effective date of such termination; and

- c. The scope of the termination of the award.
- d. Termination of an award is final.

XIV. Enforcement

If subrecipient materially fails to comply with any term of this award or agreement, whether stated in a federal or state statute or regulation, an assurance, in a state plan or application, a notice of award, or elsewhere, TDEM or DHS/FEMA may take one or more of the following actions, as appropriate in the circumstances:

1. Increased monitoring of projects and require additional financial and performance reports;
2. Require all payments as reimbursements rather than advance payments;
3. Temporarily withhold payments pending correction of the deficiency;
4. Disallow or deny use of funds and matching credit for all or part of the cost of the activity or action not in compliance;
5. Request DHS/FEMA to wholly or partially de-obligate funding for a project;
6. Withhold cash payments pending correction of the deficiency by subrecipient or more severe enforcement action by TDEM or DHS/FEMA;
7. Withhold future awards for the grant program; and
8. Take other remedies that may be legally available

In taking an enforcement action, TDEM will adhere to any administrative proceeding to which Subrecipient is entitled under any statute or regulation applicable to the action involved, and where TDEM, as the recipient, is obligated to follow.

The costs to a subrecipient resulting from expenses incurred by the subrecipient during a suspension or after termination of this award are not allowable.

The enforcement remedies identified in this section, including suspension and termination, do not preclude subrecipient from being subject to “Debarment and Suspension” under Executive Order 12549. 2 C.F.R., Appendix II Part 200, (1).

XV. Conflicts of Interest

The subrecipient must maintain and provide upon request written standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts and must establish safeguards to prohibit employees from using their positions for a purpose that

constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.

XVI. Closing of this Award

TDEM will close each subaward after receiving all required final documentation from the subrecipient. If the close out review and reconciliation indicates that subrecipient is owed additional funds, TDEM will send the final payment automatically to subrecipient. If Subrecipient did not use all the funds received, TDEM will recover the unused funds. This does not affect:

1. DHS/FEMA or TDEM's right to disallow costs and recover funds on the basis of a later audit or other review;
2. Subrecipient's obligation to return any funds due as a result of later refunds, corrections, or other transactions;
3. Records retention requirements, property management requirements, and audit requirements, as set forth herein; and
4. Any other provisions of this award that impose continuing obligations on Subrecipient or that govern the rights and limitations of the parties to this award after the expiration or termination of this award.

XVII. Notices

All notices and other communications pertaining to this agreement shall be delivered in electronic format and shall be transmitted in TDEM's Grant Management System, hereinafter referred to as "GMS". TDEM reserves the right to use other delivery avenues as needed.

XVIII. TDEM Grants Management System

TDEM requires the use of the TDEM's Grants Management System (GMS) for subrecipient grant management functions. Subrecipient is required to access GMS for all grant related functions as required by TDEM unless written authorization from TDEM is given. Requested forms and processes may be adjusted and changed to accommodate GMS processes and requirements.

Subrecipient agrees to monitor GMS as necessary to properly manage and complete awarded projects under this agreement. Paper forms and email requests to initiate grant management functions within GMS are not accepted.

XIX. Performance Period

The performance period for this award is listed on the subaward letter for each project. All projects must be completed within the performance period and within the approved budget. Subrecipient shall have expended all award funds and must submit final requests for reimbursements, invoices, and any supporting documentation to TDEM no later than 60 calendar days after the end of the performance period. TDEM is not obligated to reimburse expenses incurred after the performance period or submitted after the deadline.

From time to time, the performance period for grants may be extended by TDEM. These extensions do not change the established performance periods for subrecipients to submit final requests for reimbursements, invoices, and any supporting documentation.

1. All work must be done prior to the approved project completion deadline assigned to each project.
 - a. For Public Assistance projects written at 100% complete, documentation must be submitted within 60 days of the Recovery Scoping Meeting (or DHS/FEMA process equivalent).
 - b. For projects not written at 100% complete for both Hazard Mitigation and Public Assistance awards, documentation must be submitted within 60 days of the work completion date.
2. Should additional time be required, a time extension request must be submitted which:
 - a. Identifies the projects requiring an extension;
 - b. Explains the reason for an extension;
 - c. Indicates the percentage of work that has been completed;
 - d. Provides an anticipated completion date;
 - e. Provides detailed milestones documenting expected progress.

The reason for an extension must be based on extenuating circumstances, or unusual project requirements that are beyond the control of Subrecipient. Failure to submit a time extension request 90 days prior to the end of the period of performance may result in denial, or reduction or withdrawal of federal funds for approved work.

XX. Cost/Scope Modification

Any change to a project's approved scope of work must be reported and approved through TDEM and DHS/FEMA before starting the project. Failure to do so will jeopardize award funding.

Subrecipient shall submit requests for cost overruns to TDEM for review. Any requests sent for a Public Assistance project will be submitted to DHS/FEMA for review and approval. Approval of these requests is not guaranteed and is subject to funding availability. Costs incurred prior to approval of any scope or budget/cost changes may be denied.

XXI. Final Expenditures Report

The Project Completion and Certification Report (P4) must be submitted to TDEM within 90 days of all approved work being completed for each project. If any project requires the purchase of insurance as a condition of receiving federal funds, a copy of the current policy must be attached to this report and the Applicant's Attestation for Duplication of Benefits (DOB) form certifying other funds were received to complete the project.

XXII. Net Small Project Overrun

If the total actual cost of all of a subrecipient's Public Assistance small projects combined exceeds the total obligated for all small projects, the subrecipient may request additional funding through the appeal process, within 60 days of the latest work completion date of all its Small Projects, as described in the [Public Assistance Program and Policy Guide](#). A net small project overrun appeal will require a review of all small projects and could result in a reduction of funding.

XXIII. Appeals

1. Public Assistance

In the event that a subrecipient does not agree with the determinations made by DHS/FEMA, the subrecipient has the right to file an appeal. This appeal must be submitted in GMS by initiating a New Project Appeal, attaching documented justification supporting the subrecipient's position, specifying the monetary figure in dispute and the provisions in federal law, regulation, or policy with which the subrecipient believes the initial action was inconsistent. Additionally, for disasters declared on or after January 1, 2022, subrecipients must submit appeals using DHS/FEMA's Grants Portal system, in addition to GMS. An appeal must be submitted by the subrecipient within the following time frames:

- a. Any DHS/FEMA determination – 60 days from the written notice of the determination being made.
- b. Second Appeal – 60 days from the written notice of the determination made on the previous appeal.

Appeals should be addressed to the TDEM's Deputy Chief of Recovery & Mitigation and should contain additional information that the subrecipient wants to have considered. Upon receipt of an appeal from Subrecipient, TDEM will review the material submitted, and forward the appeal with a written recommendation to DHS/FEMA within 60 days.

For presidentially declared disasters on or after October 30, 2012, a subrecipient may choose to arbitrate in lieu of submitting a second appeal. The arbitration program is designed to offer an alternate second appeal process by providing final adjudication through an independent, neutral panel of arbitrators for particular PA projects involving a dispute equal to or in excess of \$500,000 (or \$100,000 if the Applicant is in a "rural area", defined as having a population of less than 200,000 living outside an urbanized area) and must be filed within 60 days of receipt of the first appeal decision. For specific information, refer to [44 CFR § 206.206](#).

2. Hazard Mitigation

In the event that a subrecipient does not agree with the determinations made by DHS/FEMA, the subrecipient has the right to file an appeal. This appeal must be submitted in GMS by initiating a New Project Appeal, attaching documented justification supporting the subrecipient's position, specifying the monetary figure in dispute and the provisions in federal law, regulation, or policy with which the subrecipient believes the initial action was inconsistent. [In accordance with 44 C.F.R §206.440](#), an appeal must be submitted by the subrecipient within the following time frames:

- a. Any DHS/FEMA or TDEM determination – 60 days from the date of the determination of the appeal written on the DHS/FEMA letter;
- b. Second Appeal – 60 days from the written notice of the determination made on the previous appeal. The decision of the Second Appeal is final and not subject to arbitration.

Appeals must be addressed to the State Hazard Mitigation Officer (SHMO) and should contain additional information, in accordance with Hazard Mitigation Assistance (HMA) guidance, that the subrecipient wants to have considered by DHS/FEMA. Upon receipt of an appeal from the subrecipient, TDEM will forward the appeal to DHS/FEMA within 60 days.

XXIV. Requests for Reimbursement

Subrecipient will request payment of funds on projects by initiating a request for reimbursement (RFR) in GMS or an advance of funds request (AFR) through GMS. The request must include documentation supporting the request.

Payments for open projects must be requested at least quarterly if expenditures have been made in that quarter. If payment is not requested quarterly, Subrecipient is subject to enforcement mechanisms described in the Enforcement section (XIV). Additional monitoring may be required of subrecipients if funds are advanced.

Small projects will be paid upon completion of work and submission of all necessary closeout documentation to TDEM. Due to the increase of the small project maximum, subrecipients may require an Advance of Funds to pay eligible costs of approved project scopes of work.

XXV. Quarterly Report Requirements

Subrecipients must submit quarterly progress reports (QPR) for open, large projects in Public Assistance, all Hazard Mitigation Grant Program, Building Resilient Infrastructure and Committees (BRIC), and Pre-Disaster Mitigation Grant projects using GMS. QPRs are due to TDEM the 15th of the month after the reporting period ends. The reporting period consists of 4 3-month periods:

- a. Quarter 1 (Q1): October – December
- b. Quarter 2 (Q2): January – March
- c. Quarter 3 (Q3): April – June
- d. Quarter 4 (Q4): July – September

Failure to submit required QPRs that demonstrate appropriate project progress for two or more quarters, or Requests for Reimbursement (RFR) not submitted quarterly, can result in the withholding or de-obligation of funding for subrecipients until all QPRs are submitted to TDEM.

TDEM may use the data provided in QPRs when considering requests for overruns, period of performance extensions, or any other award activity. If projects are not progressing, TDEM will require additional reporting or may take any other appropriate action to comply with required standards.

XXVI. Equipment Records

When an individual item of equipment is no longer required for federally-funded programs or projects, Subrecipient must calculate the current fair market value of the individual item. If items have a fair market value in excess of \$5,000.00, Subrecipient must make DHS/FEMA aware. For full rules and regulations regarding purchased

equipment, reference [2 C.F.R. 200.313](#).

XXVII. FEMA Public Assistance Portal and FEMA GO

In addition to TDEM's Grants Management System, must utilize the required DHS/FEMA grant management systems. The FEMA Public Assistance Delivery Model, or Simplified Application process, is used to facilitate the writing of project worksheets in FEMA's Grants Portal system (Portal). The subrecipient must establish and maintain an active account in the Portal. It is the subrecipient's responsibility to provide and upload timely, all information requested that is needed to write accurate project worksheets. The Portal provides the subrecipient visibility of the entire project writing process.

The FEMA Grant Outcomes (FEMA GO) platform is used to facilitate the application, tracking, and management of Hazard Mitigation Grant Programs (HMGP) including Building Resilient Infrastructure and Communities (BRIC), Flood Mitigation Assistance (FMA), and HMGP Post Fire Assistance. The subrecipient is responsible for requesting and maintaining an active account in FEMA GO and responding timely to any information requested in order to complete the award process.

The use of FEMA's Grants Portal and FEMA GO do not eliminate the requirement to use TDEM's Grants Management System.

XXVIII. Indirect Cost Rates

The subrecipient may use the negotiated Indirect Cost Rate approved by its cognizant agency, or may use the 10 percent de minimis rate of modified total direct costs (MTDC) (as per [2 C.F.R. § 200.414](#)) when receiving Management Costs.

XXIX. Request for Information

TDEM and/or DHS/FEMA may request additional information from the subrecipient throughout the life cycle of this grant. This process, the Request for Information, herein referred to as RFI. DHS/FEMA RFIs may be received directly from TDEM's Grants Management System (GMS), FEMA systems (FEMA Grants Portal & FEMA GO), DHS/FEMA employees, or indirectly through TDEM representatives. DHS/FEMA RFI timeframes may vary, but due dates are always communicated upon transmission of the RFI. The TDEM RFI policies can be found in Exhibits G & H.

Exhibits

Exhibit A: Assurance – Non-Construction Programs

(See [Standard Form 424B](#))

As the duly authorized representative of subrecipient, I certify that subrecipient

1. Has the legal authority to apply for federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project cost) to ensure proper planning, management and completion of the project described in this grant.
2. Will give the Department of Homeland Security, the Texas Division of Emergency Management, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to this grant and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686 and 44 C.F.R. Part 19), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290dd-3 and 290ee-3), as amended, relating to

confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which agreement for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.

7. Will comply or has already complied with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501- 1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction sub-agreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000.00 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190 as amended by 42 U.S.C. 4311 et seq. and Executive Order (EO) 11514) which establishes national policy goals and procedures to protect and enhance the environment, including protection against natural disasters. To comply with NEPA for DHS grant-supported activities, DHS-FEMA requires the environmental aspects to be reviewed and evaluated before final action on the application; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) comply with the Clean Air Act of 1977, (42 U.S.C. §§7401 et seq. and Executive Order 11738) providing for the protection of and enhancement of the quality of the nation's air resources to promote public health and welfare and for restoring and maintaining the chemical, physical,

and biological integrity of the nation's waters; (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93- 205).

12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348, 45 C.F.R. 46, and DHS Management Directive 026-044 (Directive) regarding the protection of human subjects involved in research, development, and related activities supported by this Grant. "Research" means a systematic investigation, including research, development, testing, and evaluation designed to develop or contribute to general knowledge. See Directive for additional provisions for including humans in the womb, pregnant women, and neonates (Subpart B); prisoners (Subpart C); and children (Subpart D). See also state and local law for research using autopsy materials.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) which requires the minimum standards of care and treatment for vertebrate animals bred for commercial sale, used in research, transported commercially, or exhibited to the public according to the Guide for Care and Use of Laboratory Animals and Public Health Service Policy and Government Principals Regarding the Care and Use of Animals.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.), which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133 (now OMB 2 C.F.R. 200.500), "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, grant guidance, and policies governing this Grant.

Exhibit B: Assurances – Construction Programs

(See [Standard Form 424D](#))

As the duly authorized representative of subrecipient, I certify that subrecipient:

1. Has the legal authority to apply for federal assistance, and the institutional, managerial and financial capability (including funds sufficient to pay the non-federal share of project costs) to ensure proper planning, management and completion of project described in this Grant.
2. Will give the Department of Homeland Security, the Texas Division of Emergency Management, the Comptroller General of the United States and, if appropriate, the State, the right to examine all records, books, papers, or documents related to this grant and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will not dispose of, modify the use of, or change the terms of the real property title or other interest in the site and facilities without permission and instructions from the awarding agency. Will record the federal awarding agency directives and will include a covenant in the title of real property acquired in whole or in part with federal assistance funds to assure nondiscrimination during the useful life of this Grant.
4. Will comply with the requirements of the assistance awarding agency with regard to the drafting, review and approval of construction plans and specifications.
5. Will provide and maintain competent and adequate engineering supervision at the construction site to ensure that the complete work conforms with the approved plans and specifications and will furnish progressive reports and such other information as may be required by the awarding agency or State.
6. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
7. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest or personal gain.
8. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards of merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
9. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.

10. Will comply with all federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681 1683, and 1685-1686 and 44 C.F.R. Part 19), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290dd-3 and 290ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which agreement for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to the agreement.
11. Will comply with the provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.
12. Will comply or has already complied with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of federal and federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases
13. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327- 333) regarding labor standards for federally- assisted construction sub-agreements.
14. Will comply with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
15. Will comply with environmental standards which may be prescribed pursuant to the

following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) as amended by 42 U.S.C. 4311 et seq. and Executive Order (EO) 11514 which establishes national policy goals and procedures to protect and enhance the environment, including protection against natural disasters; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) comply with the Clean Air Act of 1977, (42 U.S.C. §§7401 et seq. and Executive Order 11738) providing for the protection of and enhancement of the quality of the nation's air resources to promote public health and welfare and for restoring and maintaining the chemical, physical, and biological integrity of the nation's waters; (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).

16. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
17. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq).
18. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133 (now OMB 2 C.F.R. 200.500), "Audits of States, Local Governments, and Non-Profit Organizations."
19. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, grant guidance and policies governing this grant.

Exhibit C: Certifications for Grant Agreements

The undersigned, as the authorized official, certifies the following to the best of his/her knowledge and belief:

1. No federal appropriated funds have been paid or will be paid by or on behalf of the undersigned to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee or a Member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee or a Member of Congress in connection with this federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL Disclosure of Lobbying Activities, in accordance with its instructions.
3. The undersigned shall require that the language of this certification prohibiting lobbying be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly. This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.
4. As required by Executive Order 12549, Debarment and Suspension, and implemented at 28 C.F.R. Part 67, for prospective participants in primary covered transactions, as defined at 28 C.F.R. Part 67, Section 67.510. (Federal Certification), the subrecipient certifies that it and its principals and vendors:
 - a. Are not debarred, suspended, proposed for debarment, declared ineligible, sentenced to a denial of Federal benefits by a State or Federal court, or voluntarily excluded from covered transactions by any Federal department or agency. Subrecipient can access debarment information by going to www.sam.gov and the State Debarred Vendor List at: www.window.state.tx.us/procurement/prog/vendor_performance/debarred.

- b. Have not within a three-year period preceding this grant been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state, or local) transaction or contract under a public transaction, violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - c. Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state, or local) with commission of any of the offenses enumerated in paragraph (D)(2) of this certification;
 - d. Have not within a three-year period preceding this grant had one or more public transactions (federal, state, or local) terminated for cause or default; or
 - e. Where subrecipient is unable to certify to any of the statements in this certification, he or she shall attach an explanation to this grant. (Federal Certification).
- 5. Federal funds will be used to supplement existing funds, and will not replace (supplant) funds that have been appropriated for the same purpose. Subrecipient may be required to supply documentation certifying that a reduction in non-federal resources occurred for reasons other than the receipt or expected receipt of federal funds.
 - 6. Subrecipient will comply with 2 C.F.R. Part 180, Subpart C as a condition of receiving grant funds and subrecipient will require such compliance in any subgrants or contract at the next tier.
 - 7. Subrecipient will comply with the Drug-free Workplace Act, in Subpart B of 2 C.F.R. Part 3001.
 - 8. Subrecipient is not delinquent on any federal debt. Examples of relevant debt include delinquent payroll and other taxes, audit disallowances, and benefit overpayments. See OMB Circular A-129 and form SF-424, item number 17 for additional information and guidance.
 - 9. Subrecipient will comply with all applicable requirements of all other federal laws, executive orders, regulations, program and administrative requirements, policies and any other requirements governing this grant.
 - 10. Subrecipient understands that failure to comply with any of the above assurances may result in suspension, termination or reduction of funds in this grant.

Exhibit D: State of Texas Assurances

As the duly authorized representative of subrecipient, I certify that subrecipient:

1. Shall comply with Texas Government Code, Chapter 573, by ensuring that no officer, employee, or member of the Subrecipient's governing body or of the Subrecipient's contractor shall vote or confirm the employment of any person related within the second degree of affinity or the third degree of consanguinity to any member of the governing body or to any other officer or employee authorized to employ or supervise such person. This prohibition shall not prohibit the employment of a person who shall have been continuously employed for a period of two years, or such other period stipulated by local law, prior to the election or appointment of the officer, employee, or governing body member related to such person in the prohibited degree.
2. Shall insure that all information collected, assembled, or maintained by the Subrecipient relative to a project will be available to the public during normal business hours in compliance with Texas Government Code, Chapter 552, unless otherwise expressly prohibited by law.
3. Shall comply with Texas Government Code, Chapter 551, which requires all regular, special, or called meetings of governmental bodies to be open to the public, except as otherwise provided by law or specifically permitted in the Texas Constitution.
4. Shall comply with Section 231.006, Texas Family Code, which prohibits payments to a person who is in arrears on child support payments.
5. Shall not contract with or issue a license, certificate, or permit to the owner, operator, or administrator of a facility if the Subrecipient is a health, human services, public safety, or law enforcement agency and the license, permit, or certificate has been revoked by another health and human services agency or public safety or law enforcement agency.
6. Shall comply with all rules adopted by the Texas Commission on Law Enforcement pursuant to Chapter 1701, Texas Occupations Code, or shall provide the grantor agency with a certification from the Texas Commission on Law Enforcement that the agency is in the process of achieving compliance with such rules if the Subrecipient is a law enforcement agency regulated by Texas Occupations Code, Chapter 1701.
7. Shall follow all assurances. When incorporated into a grant award or contract, standard assurances contained in the application package become terms or conditions for receipt of grant funds. Administering state agencies and subrecipients shall maintain an appropriate contract administration system to ensure that all terms, conditions, and specifications are met. (See UGMS Section __.36 for additional guidance on contract provisions).

8. Shall comply with the Texas Family Code, Section 261.101, which requires reporting of all suspected cases of child abuse to local law enforcement authorities and to the Texas Department of Child Protective and Regulatory Services. Subrecipient shall also ensure that all program personnel are properly trained and aware of this requirement.
9. Shall comply with all federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352), which prohibits discrimination on the basis of race, color, or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps and the Americans with Disabilities Act of 1990 including Titles I, II, and III of the Americans with Disability Act which prohibits recipients from discriminating on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities, 44 U.S.C. §§ 12101-12213; (d) the Age Discrimination Act of 1974, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment, and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to the nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290dd-3 and 290ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §3601 et seq.), as amended, relating to nondiscrimination in the sale, rental, or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and (j) the requirements of any other nondiscrimination statute(s) which may apply to this grant.
10. Shall comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally assisted construction subagreements.
11. Shall comply with requirements of the provisions of the Uniform Relocation Assistance and Real Property Acquisitions Act of 1970 (P.L. 91- 646), which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
12. Shall comply with the provisions of the Hatch Political Activity Act (5 U.S.C. §§7321-

29), which limit the political activity of employees whose principal employment activities are funded in whole or in part with Federal funds.

13. Shall comply with the minimum wage and maximum hours provisions of the Federal Fair Labor Standards Act and the Intergovernmental Personnel Act of 1970, as applicable.
14. Shall insure that the facilities under its ownership, lease, or supervision which shall be utilized in the accomplishment of the project are not listed on the Environmental Protection Agency's (EPA) list of Violating Facilities and that it will notify the Federal grantor agency of the receipt of any communication from the Director of the EPA Office of Federal Activities indicating that a facility to be used in the project is under consideration for listing by the EPA (EO 11738).
15. Shall comply with the flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973, Public Law 93-234. Section 102(a) requires the purchase of flood insurance in communities where such insurance is available as a condition for the receipt of any Federal financial assistance for construction or acquisition proposed for use in any area that has been identified by the Secretary of the Department of Housing and Urban Development as an area having special flood hazards.
16. Shall comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved state management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of federal actions to State (Clear Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1977, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
17. Shall comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
18. Shall assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).

19. Shall comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) which requires the minimum standards of care and treatment for vertebrate animals bred for commercial sale, used in research, transported commercially, or exhibited to the public according to the Guide for Care and Use of Laboratory Animals and Public Health Service Policy and Government Principals Regarding the Care and Use of Animals.
20. Shall comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residential structures.
21. Shall comply with the Pro-Children Act of 1994 (Public Law 103-277), which prohibits smoking within any portion of any indoor facility used for the provision of services for children.
22. Shall comply with all federal tax laws and are solely responsible for filing all required state and federal tax forms.
23. Shall comply with all applicable requirements of all other federal and state laws, executive orders, regulations, and policies governing this program.
24. And its principals are eligible to participate and have not been subjected to suspension, debarment, or similar ineligibility determined by any federal, state, or local governmental entity and it is not listed on a state or federal government's terrorism watch list as described in Executive Order 13224. Entities ineligible for federal procurement have Exclusions listed at [SAM.gov](https://www.sam.gov).
25. Shall adopt and implement applicable provisions of the model HIV/AIDS workplace guidelines of the Texas Department of Health as required by the Texas Health and Safety Code, Ann., Sec. 85.001, et seq.

Exhibit E: Environmental Review

As the duly authorized representative of subrecipient, I certify that subrecipient:

1. Shall assess its federally funded projects for potential impact to environmental resources and historic properties.
2. Shall submit any required screening form(s) as soon as possible and shall comply with deadlines established by TDEM. Timelines for the Environmental Planning and Historic Preservation (EHP) review process will vary based upon the complexity of the project and the potential for environmental or historical impact.
3. Shall include sufficient review time within its project management plan to comply with EHP requirements. Initiation of any activity prior to completion of FEMA's EHP review will result in a non-compliance finding and TDEM will not authorize or release Grant funds for non-compliant projects.
4. As soon as possible upon receiving this grant, shall provide information to TDEM to assist with the legally required EHP review and to ensure compliance with applicable EHP laws and Executive Orders (EO) currently using the FEMA EHP Screening Form OMB Number 1660-0115/FEMA Form 024-0-01 and submitting it, with all supporting documentation, to TDEM for review. These EHP requirements include but are not limited to the National Environmental Policy Act, the National Historic Preservation Act, the Endangered Species Act, EO 11988 – Floodplain Management, EO 11990 – Protection of Wetlands, and EO 12898 – Environmental Justice. Subrecipient shall comply with all Federal, State, and local EHP requirements and shall obtain applicable permits and clearances.
5. Shall not undertake any activity from the project that would result in ground disturbance, facility modification, or purchase and use of sonar equipment without the prior approval of FEMA. These include but are not limited to communications towers, physical security enhancements involving ground disturbance, new construction, and modifications to buildings.
6. Shall comply with all mitigation or treatment measures required for the project as the result of FEMA's EHP review. Any changes to an approved project description will require re-evaluation for compliance with EHP requirements before the project can proceed.
7. If ground disturbing activities occur during project implementation, subrecipient shall ensure monitoring of ground disturbance and if any potential archeological resources are discovered, subrecipient shall immediately cease construction in that area and notify FEMA and the appropriate State Historical Preservation Office.

Exhibit F: Additional Grant Certifications

1. Public Assistance and Hazard Mitigation Program Grant (HMGP)

a. Match Certifications

Subrecipient certifies that it has the ability to meet or exceed the cost share required for all subawards (projects) and amendments (versions) under this Grant Agreement.

b. Duplication of Program Statement

Subrecipient certifies there has not been, nor will be, a duplication of benefits for this project Match Certification.

c. Federal Debt Disclosure

Subrecipient certifies that it not delinquent on and Federal debt.

2. HMGP Only

a. Maintenance Agreement

Applicant certifies that there is a Maintenance Agreement needed for this facility and that a copy of that agreement will be provided to TDEM.

b. Environmental Justice Statement

Federal Executive Order 12898 compliance requirements – If there are any concentration of low income or minority populations in or near the HMGP projects:

i. Applicant certifies that the HMGP project result will not result in a disproportionately high effect on low income or minority populations.

OR

ii. Applicant certifies that actions will be taken to ensure of environmental justice for low income and minority populations related to this HMGP project.

Exhibit G: Request for Information Policy

Timelines for providing complete and accurate information and documentation are crucial to the success of the overall Grant Program and to the timely completion and closure of awarded projects. TDEM has developed a framework following a progressive series of communications for the Subrecipient, referred to as Request for Information (RFI). TDEM will work with Subrecipients throughout the RFI process as communication is the key to success.

This policy will be applied to Public Assistance and Hazard Mitigation projects for management and closeout activities after obligation. This policy will address non-responsive and inadequate responses to requests for information. Although the timeline outlines milestones to be completed, nothing limits the ability of TDEM from sending communications.

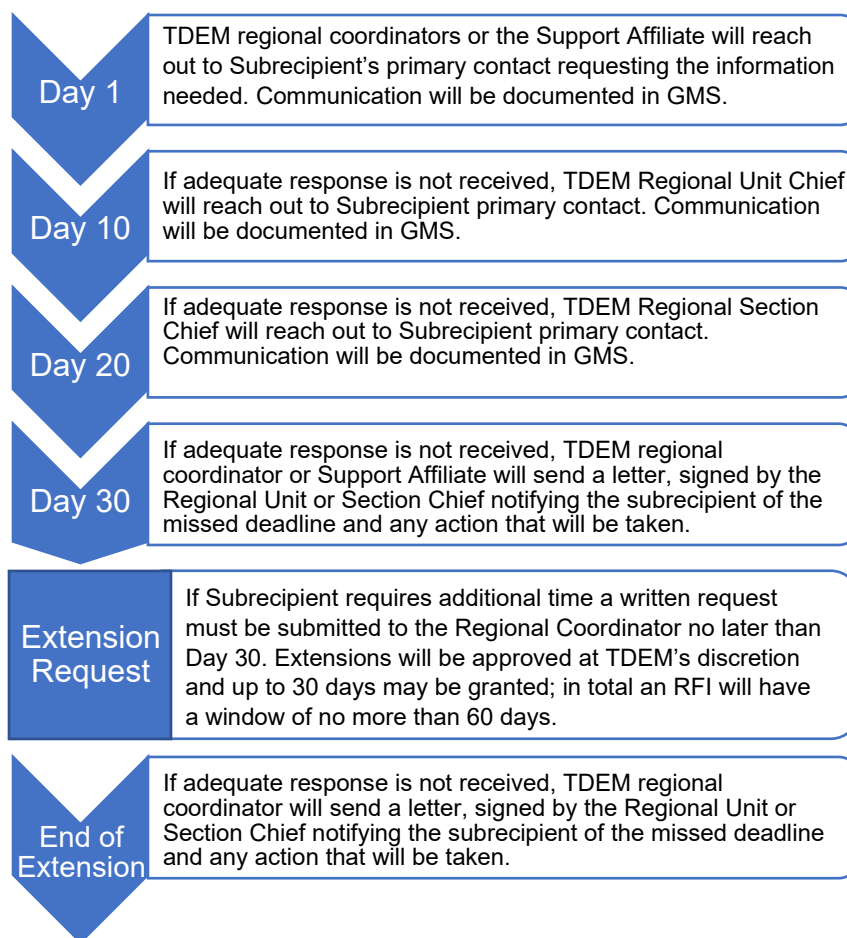


Exhibit H: Pre-Obligation Request for Information Policy

Timelines for providing complete and accurate information and documentation are crucial to the success of the overall Grant Program and to the timely obligation of projects. TDEM has developed a framework following a progressive series of communications for the subrecipient, referred to as Request for Information (RFI). TDEM will work with subrecipients throughout the RFI process as communication is the key to success.

This policy will be applied to Hazard Mitigation projects for management activities pre-obligation. This policy will address non-responsive and inadequate responses to requests for information. The timeline outlined below represents a single, 15-day period beginning from TDEM's first review of Subrecipient's application. Failure to supply timely responses could result in dismissal of application or award submission. Although the timeline outlines milestones to be completed, nothing limits the ability of TDEM from sending communications.

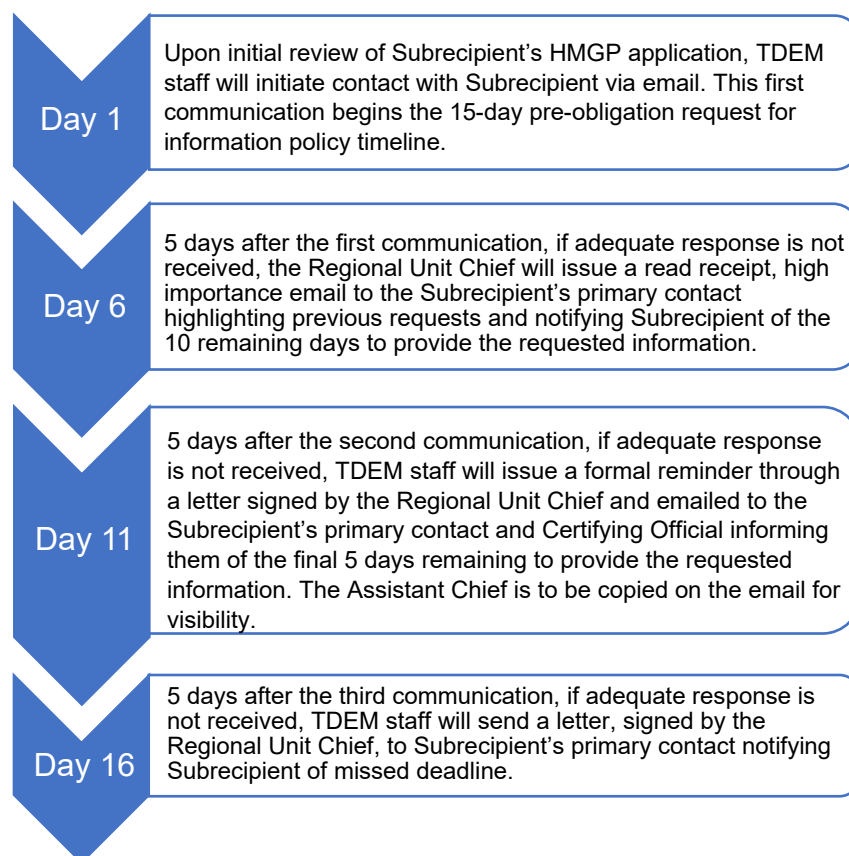


Exhibit I: Recoupment of Funds

Procedure Summary

1. This procedure is to ensure responsible spending of federal dollars, [2 CFR § 200.344](#) and [2 CFR § 200.345](#) require that the State of Texas and the Texas Division of Emergency Management (TDEM) act to identify and recover any improper payments.
2. This procedure applies to all Division subrecipients that receive funds from or through TDEM and explains the process by which funding to subrecipients will be recovered in the event that such funding is determined to be an overpayment or is not expended appropriately under the terms and conditions between TDEM and the subrecipient and/or applicable FEMA program, statute, regulations, or guidance.
3. The federal dollars described in this policy are passed through the Division, which serves as the Governor's authorized representative for certain federal grants and awards. Any amount of debt owed to the federal government is ultimately the responsibility of the State of Texas, not specifically the responsibility of the Division.

Procedure

1. Applicability of Recoupment
 - 1.1. This procedure will be applied to subrecipients that have been determined by the Division to have received an overpayment or that the Division determines has not spent federal funds in accordance with their grant or financial award.
2. Recipient's Responsibilities
 - 2.1. subrecipients are required to sign Grant Terms and Conditions prior to receipt of funds that stipulate subrecipients shall refund to the Division any sum that has been determined by the Division to be an overpayment to Subrecipient or that the Division determines has not been spent by Subrecipient in accordance with their grant or financial award.
 - 2.2. No refund payment(s) shall be made from local, state or federal grant funds unless repayment with grant funds is specifically permitted under the applicable program.
 - 2.3. Subrecipients shall make such refund to the Division within thirty (30) calendar days after the Division requests such refund.
3. Division Collection Actions

3.1. Upon determination that a subrecipient has received an overpayment or has not expended funds in accordance with the grant or fiscal award, the following steps will be taken:

3.1.1. First Formal Communication: A recoupment letter will be sent to the subrecipient's Authorized Agent(s) highlighting the amount of federal funds owed, electronic transfer information, and the requirement to repay the amount within thirty (30) calendar days.

3.1.1.1. The communication will be sent using electronic mail to the designated agent identified in the grant/funding application, and;

3.1.1.2. Posted in TDEM's Grants Management System (GMS), and;

3.1.2. The Division will confirm receipt of the recoupment letter by either receiving a written confirmation from the subrecipient or making documented verbal contact with the subrecipients designated agent, mayor, or county judge as applicable.

3.1.3. If the subrecipient fails to make repayment of the amount identified in the recoupment letter within thirty (30) business days of receipt of the letter, the Division may offset an applicant's owed funds against current available funding due to applicant unless an agreement to return funding is reached with the applicant as approved by TDEM

3.1.4. If the repayment is not made, the Division shall send an additional notice to the subrecipient by electronic mail and posted to the TDEM Grants Management System (GMS) thirty (30) to forty-five (45) days after the first letter was sent and then confirm receipt of the recoupment letter by either receiving a written confirmation from the subrecipient or making documented verbal contact with the subrecipients designated agent, mayor, or county judge as applicable. This letter will indicate the amount of funds that have been transferred to offset the amount due and remaining balance or will confirm if offset will occur. In addition, the letter will contain information related to recoupment options that may be taken in accordance with section 3.2 Delinquent Accounts.

If the repayment is not made after the second letter, the Division shall send a third notice to the subrecipient by electronic mail and posted to the TDEM Grants Management System (GMS) thirty (30) to forty-five (45) days after the second letter was sent and then confirm receipt of the recoupment letter by either receiving a written confirmation from the subrecipient or making documented verbal contact with the subrecipients designated agent, mayor, or county judge as applicable. This letter will indicate the amount of funds that have been

transferred to offset the amount due and remaining balance or will confirm if offset will occur. In addition, the letter will contain information related to recoupment options that may be taken in accordance with section 3.2 Delinquent Accounts.

3.1.5. If the subrecipient fails to make repayment of the amount identified in the recoupment letter or enter an agreement to repay the funding with the Division approved by TDEM within one hundred twenty (120) days from the date that the original recoupment letter was sent, the Division will take any and all authorized actions to withhold funding for other grants, including issuing a State Comptroller Warrant Hold and/or referring the matter to the attorney general. The Division shall notify the subrecipient of any such decision.

3.2. Delinquent Accounts

3.2.1. Delinquency Determination

3.2.1.1. If a subrecipient fails to make repayment of the amount identified in the recoupment letter or enter an agreement approved by TDEM to repay the funding with the Division within 120 days from the date the original recoupment letter was sent, the Division may determine that the account is delinquent.

3.2.1.2. At TDEM's sole discretion, TDEM may authorize payment plans that fully reimburse the full amount owed over a 1–9-month period or prior to the end of the grant period. From time to time, variances in approved timelines may occur based on the phase of the grant process and other timelines determined by FEMA such as periods of performance and closeout liquidation periods.

3.2.1.3. Should a subrecipient enter into a payment plan and then fail to make more than one timely payment, the payment plan shall be considered invalid and the full balance shall be due within 30 calendar days. If payment is not made within 30 days, the actions contained within Section 3.1.7 and Section 3.2.

3.2.2. Warrant Hold Process

3.2.2.1. Once the Division has determined that the debt is delinquent, the Division may utilize the state comptroller's warrant hold process to ensure payments are not issued to the individual or entity that is indebted to the state.

3.2.3. Referral to the Attorney General

3.2.3.1. Once the account is determined to be delinquent, the Division may determine whether to refer the account to the Attorney General through the System Office of the General Counsel.

3.2.3.2. The determination as to the manner in which to pursue the collection of the account must consider the following:

3.2.3.2.1. The size of the debt;

3.2.3.2.2. The existence of any security or collateral;

3.2.3.2.3. The likelihood of collection through passive means;

3.2.3.2.4. The cost to the Division or Attorney General in attempting to collect the obligation; and

3.2.3.2.5. The availability of resources within the Division or Attorney General to devote to the collection of the obligation.

3.2.4. Referral to the Attorney General

3.2.4.1. Upon a determination to refer to the Attorney General, the Division shall notify the subrecipient of the delinquency status of the account, including the amount in no more than two mailed letters.

3.2.4.1.1. The first demand letter shall be mailed USPS First Class Mail within 30 days after the debt has been determined delinquent and an Attorney General referral is desired.

3.2.4.1.2. The second demand letter shall be mailed USPS First Class Mail between 30-60 days after the first demand letter was mailed if repayment of the amount has not occurred.

3.2.4.2. If the Division determines that it will refer the matter to the Attorney General, it shall, through the System Office of the General Counsel, notify the Attorney General around the 90th day after the first demand letter was sent.

3.3. The Division shall maintain copies of all communications with the subrecipients regarding the recoupment of the grant or financial award funding.

4. TDEM's Ability to Remedy

Nothing in this procedure shall limit TDEM's ability to implement alternative remedies for which it has authority to resolve outstanding recoupments.

Nothing in this policy shall prohibit TDEM from immediately taking any recoupment action after the first thirty (30) day notice has been issued requesting repayment.

Related Statutes, Policies, or Requirements

- [Texas A&M University System Regulation 21.01.04](#)
- [1 Tex. Admin. Code Section 59.2](#)
- [Tex. Gov't Code Section 403.055](#)
- [Tex. Gov't Code Chapter 2107](#)
- [Texas A&M University System Office Collection and Write-off Guidance](#)
- [Texas A&M University System Regulation 09.04.01](#)

Grant Acknowledgement, Agreement and Signature

Please provide your signature next to each item in acknowledgement you have received, read, understand, and agree to abide by the terms.

I, _____, the undersigned and Certifying Official of
Printed Name

_____ understand that TDEM strongly encourages refresher
Subrecipient Name

training in federal procurement standards as variances from these standards account for the majority of funding deobligation. I also certify that I have read and understand each section of the above agreement. My signatures below serve as Subrecipient agreement to comply with all laws, rules, regulations, and policy presented.

Signature Agreement Authority

Signature Agreement (Section I – XXIX)

Signature Exhibit A: Assurance – Non-Construction Programs

Signature Exhibit B: Assurance – Construction Programs

Signature Exhibit C: Certifications for Grant Agreements

Signature Exhibit D: State of Texas Assurances

Signature Exhibit E: Environmental Review Certification

	Exhibit F: Additional Grant Certifications
Signature	
	Exhibit G: Request for Information Policy
Signature	
	Exhibit H: Pre-Obligation Request for Information Policy
Signature	
	Exhibit I: Recoupment of Funds
Signature	

Please sign below to acknowledge subrecipient’s acceptance of this grant and all exhibits and subrecipient’s agreement to abide by all terms and conditions.

Signature of Certifying Official	Date
Printed Name	Title

Record of Technical Consideration and Benefit Cost Summary

Project Summary

Program:	HMGP
Project Number:	4485-0167
Subrecipient:	City of Taylor
County or Parish:	Williamson County, TX
Project Title:	City of Taylor Kimbro/Shaw to 2nd St Drainage Improvements
Project Type:	Flood Risk Reduction, Drainage
Phase:	Phase 1
Project Budget:	\$3,942,014.00 (\$475,000.00 Phase 1, \$3,467,014.00 Phase 2)
Issue Date:	5/14/2025

BCA Summary

Analyst:	Subapplicant
Projected Benefit:	\$ 10,069,397
Projected Cost:	\$ 3,942,014
Total Cost with Maintenance:	\$ 3,962,715
Benefit Cost Ratio:	2.54 (at 7% discount rate)
Benefit Coast Analysis Tool Used:	FEMA's Benefit Cost Analysis software version 6.0
Hazard Type Analysis:	Flood Risk Reduction/Drainage
Property Structure Type:	Residential/non-residential buildings
Mitigation Action:	Drainage Improvement
BCA File Name:	BCA-PDF---City-of-Taylor_841686.pdf
BCA Reanalysis:	Yes



FEMA

BCA Reanalysis Summary

Analyst	FEMA
Projected Benefits:	\$ 5,034,692
Projected Cost:	\$ 3,962,715
Total Cost:	\$3,942,014
Benefit Cost Ratio:	1.27 (at 7% discount rate)
Benefit Coast Analysis Tool Used:	Benefit-Cost Calculator V.6.0
Hazard Type Analysis:	Flood Risk Reduction/Drainage
Property Structure Type:	Residential Buildings
FEMA:	Recommended
Reanalysis Summary:	FEMA was unable to review the BCA since the damage calculation table does not show addresses or coordinates. But after reviewing the provided documentation (including raster images of depths) and noting location of the project are inside the 0.1% per Estimated Base Flood Elevation Viewer. It appears that the project has the potential to reduce flooding in the benefiting area. Since this is Phase 1; FEMA reduced damages before and after mitigation to 1/2 of provided damages.
BCA File Name:	4485-0167 fema_bca_toolkit-6.0 April 2025 build

Objective

The main objective is to review the information submitted by the subrecipient to ensure completeness, adherence to programmatic guidelines, and cost allowability and to determine if there are any pre-award conditions that must be applied to the project prior to the award of funding. Additionally, the project will be reviewed for post-award conditions that will be required for closeout. Project data and information submitted must have enough information to demonstrate the project is sustainable and cost-effective and will be designed to reduce the risk to individuals and property from future natural hazards, while also reducing reliance on federal funding from future disasters.

Scope of Work

The project proposes drainage improvements along Kimbro and Shaw Street, located within the Mustang Creek watershed. The project is located with a predominately single-family residential subdivision located just west of downtown Taylor. The drainage improvement project will reduce the risk of interior flood inundation to existing habitable structures in the project's vicinity. The project proposes roughly 3,700 linear feet of new storm drains and channels to convey stormwater runoff downstream. The project will also include new inlets, grading, street

reconstruction where new storm drains are proposed, and new drainage easements. The project proposed drainage improvements starting at an existing culvert crossing of the Union Pacific Railroad and extending north up Shaw and Kimbro Streets to West 8th Street. See Table 1.

Table 1: Location

Name	Latitude	Longitude	Flood Zone	Source of Flood Data
Start of Project (downstream end)	30.567006	-97.417417	(Per FEMA Flood Map Service Center) Zone X (Per FEMA BLE) 1 % Flood Depth	FEMA 48491C0533F, eff. 12/20/2019
End of Project (upstream end)	30.574163	-97.418143	(Per FEMA Flood Map Service Center) Zone X (Per FEMA BLE) 1 % Flood Depth	FEMA 48491C0533F, eff. 12/20/2019

Conditions

1. All project Engineering Design Plans and Specifications resulting from the Phase 1 scope of work must be submitted. Engineering Design Plans and Design Specification must be bid ready and signed and sealed by a licensed professional engineer.
2. The Hydrologic and Hydraulic (H&H) Study report and digital modeling* developed during Phase 1 of this project signed and sealed by the licensed professional engineer must be submitted.
 - a. The H&H study must:
 - i. Conform to accepted engineering practices.
 - ii. Analyze upstream and downstream effects.
 - iii. Demonstrate resulting post-project water surface elevations are compliant with latest edition of codes and standards required by Federal, State and Local Rules and regulations.
 - iv. Demonstrate the flood water elevations for each Recurrence Interval utilized in the BCA*.
 - b. The H&H study deliverables must include:
 - i. Signed and sealed Hydrologic and Hydraulic (H&H) Study report
 - ii. Functioning H&H model files in native software digital format*
 - iii. GIS files of terrain elevations and flood water elevations*
 - iv. Model inputs and outputs; (result datasheets, tables, charts, maps, & graphs of water surface elevations, velocities & discharges)
 - v. Map/Locations of Model nodes/stations.

* When applicable

Please see the attached Technical and Environmental Data Required for Flood Risk Reduction Projects.

3. The current detailed line-item budget consistent with the engineering design plans and specifications

dated within six months of the date of submittal of phase 1 deliverables must be submitted. This can be in the form of a signed and sealed engineers' opinion of probable construction cost or a contractor's bid estimate. Ineligible items and/or above allowable quantities need to be separated from the allowable.

4. An updated and current project schedule must be submitted.
5. An updated and current project scope of work must be submitted.
6. A BCA based on the H&H modeled benefits must be provided. The BCA submission must include:
 - a. BCA Toolkit Project file in the .xlsx format OR as an export of the project (zip format).
 - b. Supporting documentation must be provided for all non-default BCA input values. For documentation requirements see STEP 9: Cost-Effectiveness Analysis in the FEMA Flood Risk Reduction Technical Review Job Aid at https://www.fema.gov/sites/default/files/documents/fema_technical-job-aid-flood-risk-reduction.pdf
 - c. BCAs that utilize the Toolkit's Modeled Damages, must provide an Excel table which shows each structure's building details and flood data. The table must show the correlation of each building's flood data to the H&H model.
7. Subapplicant must coordinate with the local floodplain administrator to obtain any required permits and comply with any conditions of the permit prior to initiating work. All required permits and coordination pertaining to these activities must be retained as part of the project file and provided to FEMA at closeout.
8. All the building addresses or coordinates should be provided in Parcel Information, matching the Parcel ID number and described building type. **
9. Depth Damage for 1 story building without basement should be used for the analysis of 1 story residential buildings. Use the proper depth damage function table based on the property type. None of these buildings have a basement (crawl space is not considered a basement). **
10. Pre-mitigation Damages are the same for 25, 50, 100 and 200 years (\$1,884,549.21). This should not be the same for all the aforementioned years. These values should be updated to reflect the appropriate damages values.

* When applicable

**Refer to document labeled " Taylor HMGP Model 20211103.xlsx", tab "Parcel Info".



FEMA

U.S. Department of Homeland Security
Federal Emergency Management Agency
Region 6 Environmental and Historic Preservation
800 North Loop 288
Denton, TX 76209

02/06/2024

EHP Phase I Considerations: City of Taylor Kimbro-Shaw to 2nd St Drainage Improvements HMGP-4485-0167-TX (1)

Based on the scope of work provided, the construction phase of this project appears to be CATEX-able by FEMA and therefore an Environmental Assessment will not be required during Phase I. The applicant should address the following items during Phase I and submit with the Phase I package.

- Please provide final narrative scope of work describing final project details including dimensions (depth, length, width) of ground disturbance for all project components, as well as the proposed sizes of each structure.
- Please provide a high-resolution copy of the engineering plans, if any are developed during Phase I.
- SHPO requires additional information to make a final determination on the project per SHPO's response dated 11/22/2021. Please continue consultation efforts with SHPO and submit a copy of the complete consultation that follows the initial consultation efforts. If SHPO requests an archeological survey, that survey should be conducted during Phase I.
 - FEMA will consult with tribes as needed upon receipt of the Phase I deliverables. The applicant and/or its contractor should not consult with tribes directly.

**DISCUSSION, CONSIDERATION, AND POSSIBLE ACTION ON THE
ACCEPTANCE OF A GRANT FROM THE TEXAS DIVISION OF EMERGENCY
MANAGEMENT (TDEM) UNDER THE HAZARD MITIGATION GRANT PROGRAM
(HMGP) FOR THE CITY OF TAYLOR KIMBRO/SHAW TO 2ND STREET
DRAINAGE IMPROVEMENTS - PHASE I.**

August 14th, 2025
City Council Meeting

KIMBRO-SHAW ST. – 2ND ST. DRAINAGE IMPROVEMENTS

INTRO AND PROJECT DESCRIPTION

Historical Flood

- On May 25, 2015, the city received 5.5 inches of rainfall in 2-1/2 hours
- Resulting in flood damages reported in 280 homes and \$700,000 in flood damages

Proactive Response

- Developed Drainage Master Plan
- Actively seeking grant funds and using bonds to implement flood risk solutions

2022 Drainage Master Plan

- Ranked #2 for local drainage solutions identified
- Reduces flood risk for 55 homes/properties
- Address 8 flood prone areas identified by the public



KIMBRO-SHAW ST. – 2ND ST. DRAINAGE IMPROVEMENTS

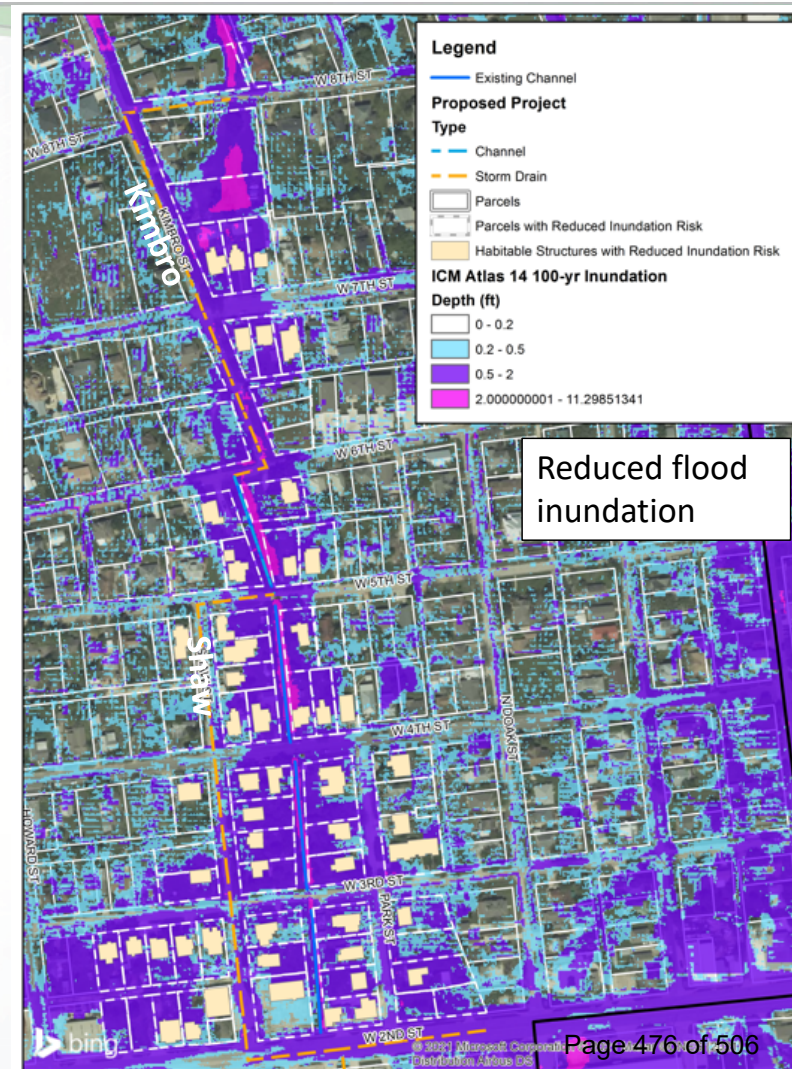
PROPOSED IMPROVEMENTS AND BENEFITS

Kimbro Shaw Drainage Solution

- 3,700 linear feet of new storm drain, channels, and easement along Kimbro and Shaw Streets

Flood Risk Reduction Benefits

- 73 properties directly benefit
 - 49 habitable structures removed from flooding
 - 17 additional properties with reduced yard flooding
 - 7 properties with reduced street flooding





KIMBRO-SHAW ST. – 2ND ST. DRAINAGE IMPROVEMENTS

FEMA HMGP FUNDED

FEMA HMGP Timeline

- Feb 2022 – Council approved applying for HMGP grant on Feb 10, 2022
- May 2022 - HDR/Langford selected at City council to assist with application. Kimbro-Shaw project submitted to TDEM
- Feb 2023 – TDEM notified City project selected for FEMA review
- July 2025 – TDEM notified City of issuance of subgrant for Phase 1 – Environmental and Design Phase

Project Budget

- Phase 1 Project Budget
 - Phase 1 Costs: \$475,000 (90% federal share)
 - Phase 1 Management Costs: \$23,750 (100% federal share)
- Phase 2 Project Budget
 - Phase 2 Costs: \$3,467,014 (90% federal share)
 - Based on a November 2021 construction estimate

NEXT STEPS

- City accepts FEMA subgrant
- 36-month period of performance



Page 470 of 506

QUESTIONS?





City Council Meeting August 14, 2025 Transmittal Letter

STRATEGIC PILLAR
Quality of Life

Agenda Item Number: 10.

Agenda Title: Discussion, consideration, and possible action on the procurement of Downtown Surveillance Cameras and Police Department building and parking lot cameras from Sharco.

Council Action to be Taken: Approve Purchase

Department Submitted: Police Department

Staff Contact: Henry Fluck, Chief of Police

1. PURPOSE / DESCRIPTION

The Police Department is requesting the purchase of surveillance cameras from Sharco for downtown Taylor. The total cost is \$188,018.60. The purpose is to enhance safety and security for residents who frequent downtown, as well as for the business owners in the Central Business District. In addition, a separate item totaling \$14,740.82 is requested for surveillance cameras at the Police Department building and parking lot to improve facility security and protect city assets. Due to the costs exceeding \$50,000, City Council approval for funding is required. This is a CIP (Capital Improvement Project) approved by City Management.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Downtown Taylor is a congested business area with the parks of Heritage Square and the Pierce Skate Park. In addition, there is the upcoming construction project with a projected 18-month construction site for the new City Hall and Police Station. As with any construction site, these areas are at risk for theft and vandalism. Sharco Surveillance cameras serve to both deter crime and assist in apprehending criminals, as well as provide evidence for prosecution.

The surveillance video would provide real time observations and oversight of the Central Business District, Main Street, west side of Heritage Square, the Skate Park, and the Construction Site of the new City Hall and Police Station. It will be viewed in real time at the Police Communication Center. Main Street from 2nd Street to 5th Street will be viewable, as well as Martin Luther King Boulevard and S. Main Street. This will allow real time monitoring of traffic flow, collisions, and other disruptions. Video recordings would serve as evidence for prosecution.

Additionally, surveillance cameras are proposed for the Police Department building and parking lot to improve security, protect department vehicles and equipment, and enhance safety in publicly accessible areas particularly in light of recent criminal activity in the police department parking lot in which an unknown subject damaged property.

Sharco, is the sub-contractor for Felix Media working off of DIR Contract, is part of the Texas Department of Information Resources (DIR) purchasing program that assists local governments in reducing costs through this government-to-government procurement service. A purchase under the state contract eliminates any bid requirements. The City of Taylor is receiving the discount amount under the state contract. The purchase will be made under the state's contract with Felix Media and therefore the requirement for competitive bids is met.

3. PROS and CONS

<u>PROS</u>	<u>CONS</u>
1. Deter crime, increase safety and security 2. Assist in apprehending criminals 3. Provide evidence for prosecution 4. Cost savings vs. hiring additional patrol staff	1. Cost of purchase 2. Perception of Government intrusion that "big brother is watching."

4. RECOMMENDATION

Approve Purchase.

5. FUNDING SOURCE

- Downtown surveillance cameras' total cost is \$188,018.60 will be paid by Tax-supported CO Series 2025 GL#506-510-719.
- Police Department cameras' total cost is \$14,740.82 will be paid by the 2017 CO GL#166-665-719.

6. TIMELINE

Installation and implementation will be completed in up to six weeks after approval of purchase.

7. OTHER OPTIONS

Not fund nor implement.

8. ATTACHMENTS

1. Downtown Surveillance Cameras Presentation 2025 1
2. Downtown camera surveillance proposal
3. Sharco- Police Department Camera Proposal 7-28-25

Downtown and Police Department Surveillance Cameras Purchase

Taylor Police Department

Problem Overview

- Downtown Taylor is a congested business area to include the parks of Heritage Square and the Pierce Skate Park
- There is the upcoming construction project with a projected 18-month construction site for the new City Hall and Police Station.
- These areas are at risk for theft and vandalism. The Police Department recently experienced criminal mischief in the parking lot.
- Sharco Surveillance cameras serve to both deter crime and assist in apprehending criminals, as well as provide evidence for prosecution.

Proposal

- The purpose is to provide increased safety and security for both the residents who frequent downtown as well as the business owners of the Central Business District. The police department is also in need of additional, improved cameras.
- Goal is to deploy security cameras to locations on and near Downtown Taylor/Main Street, Pierce Skate Park, and the construction site of the future City Hall/ Police Department/ Municipal Court building as well as the existing police department.

Proposal (cont.)

- Playback will be accessible in real time from the Police Communications Center and only Police Personnel will be able to view and download videos. No other personnel will have access to these cameras.

Pros and Cons

Pros

1. Deter crime, increase safety and security
2. Assist in apprehending criminals
3. Provide evidence for prosecution
4. Cost savings vs. hiring additional patrol staff

Cons

1. Cost
2. Perception of Government Intrusion or “Big Brother is Watching.”

North Main Street



MLK JR & Main ST



Construction Site



Current Police Department



Total Cost

- Price includes installation, materials and equipment, Manufacturer Warranty on all equipment
- **Cost- \$188,018.60 for downtown, and \$14,740.82 for the police department.**

Taylor Police Department Project Name: Taylor PD Cameras

Prepared by: [Lionel Felix - lionel@felixmediasolutions.com 512-716-5522](#) ▾

Date: May 23, 2025

Version : 1 ▾

Felix Media Solutions, Inc.
3601 South Congress Avenue, Suite H200
Austin, Texas 78704
+1-512-572-1777

Lindsey Felix
CEO
lindsey@felixmediasolutions.com

FMS - Prime DIR Contractor [DIR-CPO-5104](#)
Sharco - HUB Subcontractor for 90% of project value
Sharco - Monica Lassig / President Sharco
HUB VID # 1202205169700 / Vendor number 038702

About Us

The team at Felix Media Solutions takes great pride in providing custom, complete, and turn-key solutions for our clients. Each project we work on is different, so please let us know if any changes need to be made to get this proposal right for you.

This proposal contains an overview of your project and cost details. Our designers strive to create a custom solution based on your specific requirements, so please let us know if anything needs to be adjusted to accommodate your requirements for scope, function, and cost.

Each project includes design, coordination with all project teams (architects, GC, trades, and client), project management, documentation, delivery, cleanup, and client acceptance testing. **We are**

- You are always treated as a valued client on the first day we meet and years after completing the job.
- We come from the place of YES
- We show up prepared and on time
- We have a team of skilled and seasoned AV & IT techs
- We clean up after ourselves, are polite, dress professionally, and leave things better than they were
- We are the easiest trade on your construction site and the quietest, most discrete vendor on your property
- We return emails and calls quickly and cheerfully
- We stay on budget
- We do not underbid and constantly change your order to increase the project cost
- We only spec the right parts, not the most expensive ones
- We collaborate with the other trades and never blame others
- We come back, check on you, and fix things until you are 100% satisfied with our work

We are revolutionizing the commercial **intergrations** market by prioritizing client experience and providing the best customer service in the industry. Our dedication to client satisfaction is why we are the fastest-growing AV company in Texas. We have a strong foundation in technology and take pride in translating our technical mastery into easy-to-use solutions. We work on new construction and retrofit commercial interiors from 2,000 to 1,000,000+ square feet.

We deliver turn-key solutions with an upgrade path for whatever comes next. We listen. We work with clients to create custom solutions that fit the client and space. We are serious about service, details, and delivery. Our team answers the phone, shows up quickly, and takes responsibility. Our commitment to fantastic after-care remains long after the project ends.

Each project includes a 90-day materials and workmanship warranty. Most components have their factory-supported warranty. Please see Appendix C for support contract options.

FMS service - fms-support@felixmediasolutions.com

FMS sales - sales@felixmediasolutions.com

Project Narrative

Felix Media Solutions / Sharco Technologies Inc.

Sharco Technologies Inc will be providing installation of CCTV under TX Security License:
B15974 Sharco technologies Inc

We appreciate the opportunity to bid on this project for the City of Taylor Police Department. Sharco Technologies has 25 years of experience in the industry. We just completed the new Elgin Police Department, and we are currently working with Live Oak PD as well. We have appreciated having the City of Taylor as one of our customers for the past 15 years and look forward to working on future projects. We are here to help make sure that you have the technology in place to protect, monitor and secure the City of Taylor.

The proposal includes Video Surveillance system that was designed to expand and intergrade with many different vendors. You can manage cameras, access control all in one place. The proposed system can video cameras, please review the details and contact us if you have any questions or require additional information

Project Scope:

The proposed video surveillance system will involve setting up of IP based outdoor security cameras across various locations covering the areas on the map below. The video surveillance data from various cameras deployed will be stored and monitored at Taylor Police Department for 30 days retention time.

Site Location:

Includes surveillance of 18 locations across the City of Taylor. The locations will get covered through different types of surveillance cameras including 360 multi sensor cameras as well as bullet and or dome cameras.

- Provide coverage for Main Street between 5th St. S and 2nd St. Pedestrian coverage
- Skate park-These cameras will be placed high enough so that we will not continue to have the problems that we've had in the past with vandalism
- MLK south of the train tracks all the way down to the intersection to monitor foot traffic as well as vehicles within the view
- Construction site

Scope of Work:

Surveillance Systems:

- Installation of 19 HD CCTV cameras covering areas on the maps.
- Configuration and testing of the monitoring system.
- Configuration of Milestone Server

Camera Placement

Downtown, MLK JR & Main ST, Construction Site

Video Monitoring Station

Milestone VMS

As a certified Milestone engineer, I am confident that this product will be the right platform for Live Oak. The XProtect portfolio offers resilient video management software (VMS) solutions tailored to diverse security needs – from small, single-site installations to complex, multi-site operations. Designed for scalability, XProtect ensures your security system can grow and adapt alongside your business, providing unmatched flexibility and reliability. Please let us know if you would like a demo.

Appendix A: Bill of Materials

Project Detail							
DIR#	DIR-CPO-5104	Felix Media Solutions					
Brand	Product	Description	Qty	MSRP	DIR Discount %	DIR Price	Item Total
Felix Media Solutions	FMS-FPD-STD-MD	Monitoring, Control, Sensors, Video and Audio Systems - MEDIUM, Includes Details Below	16	\$15,900.00	26.00%	\$11,854.25	\$189,667.92
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
Parts Subtotal							\$189,667.92
Design, Sub & Labor							
Design, Sub & Labor Total						Design, Sub & Labor Total	\$0.00
Project Subtotal						Project Subtotal	\$189,667.92
Discount						Discount	(\$1,649.32)
Project Total						Project Total	\$188,018.60

Project Details	Qty
Project Name: City of Taylor	
Project Address:	
Materials	
Milestone	
Sentry SVR Series 85 Megapixel NVR-Rack SKU : SVR-85-RACK • Milestone XProtect Express+ • 32TB Video Storage • Intel® 14th Gen i5 CPU • 240GB SSD Boot Drive • 16GB RAM • Dual Monitor • 1 x 1GB NIC , 1 x 2.5GB NIC • Windows™ 11 IoT Enterprise	
5 Year Extended Service and Support Plan	
XProtect Express+ Base License (BL	
XProtect Express+ Device License (DL	
Cameras	
AXIS Q6010-E Q60 Series 4x5MP Outdoor WDR 360° Multidirectional IP Camera, for Use with Q60-E PTZ Cameras, 2.8mm Lens, White	12
AXIS T91G61 Wall Mount with Pre-Mounted Ethernet Cable for PTZ Cameras, White	12
TRENDnet TEW-940APBO2K Outdoor Wi-Fi 14 dBi PoE Preconfigured Point-to-Point Bridge Kit	16
AXIS Q1806-LE 4MP Bullet IP Camera, 32x Zoom, 4.3-138mm Lens	4
20Ft. Steel 4 Inch Square Light Pole, 11 Gauge, Dark Bronze, Tenon	10
Cat 6 Wire(3,000)	3
AXIS T91B47 Pole Mount Indoor / Outdoor with Stainless-Steel Straps, 100-410mm, White	4
AXIS T91B57 Indoor/Outdoor Aluminum Pole Mount, Includes Pair of Stainless-Steel 57" Steel Straps, Grey	
Labor	
Post Installation (with mounting	40
Concrete Work for Posts	18
Camera Installation (12 x 360° & 4 bullets)	128
Camera Box & Point-to-Point Setup	64
Electric to be provided by the city at the specified locations at final walk through	
Services	
Post Delivery	1
Engineering Time	1
Bucket Lift	1
Hardware	1
Concrete	1

Appendix B: Support Contract

This project comes with a 1 Year-day materials and workmanship warranty starting on the first day of productive use of the systems. Support Plan for Milestone @ 5 Years.

Appendix C: Project Assumptions & Division of Responsibilities

FMS made the following assumptions regarding the process required to complete the project.

Item / Task	Furnished By	Installed By	Notes
AV conduit and power infrastructure	Owner ▾	Owner ▾	GC / EC
Connectrac (Conference and Open Work areas)	Owner ▾	Owner ▾	
AV floor box plates/ wall boxes	Owner ▾	Owner ▾	EC
Wall supports (blocking)	Owner ▾	Owner ▾	EC
Low voltage, data	Owner ▾	Owner ▾	LV
Satellite/cable TV feed & boxes, Coax cabling for cable TV	Owner ▾	Owner ▾	
Low voltage AV signal cable	Owner ▾	Owner ▾	
AV cables, connectors & terminations	Owner ▾	Owner ▾	
Patching and painting	Owner ▾	Owner ▾	
Millwork/table modifications for AV devices	Owner ▾	Owner ▾	
Table boxes	Owner ▾	Owner ▾	
Table AV inserts, adapters and knockouts	Owner ▾	Owner ▾	
OFE equipment in working order with/ all cables and accessories	Owner ▾	Owner ▾	Faulty OFE will result in change orders and delays

Responsible Parties	
GC	General Contractor (or Subcontractor to GC)
Felix Media Solutions (FMS)	Audiovisual Integrator
Felix Media Solutions Subcontractor (FMS-US)	Installation contractor under contract w/ FMS
Owner	Client or Client's Subcontractor
Furniture	Client's furniture vendor

1.

Terms: Option 1- Lease 60 MTH \$1 BO \$3931.47 per month

Payment terms 2 50% due upon signing. Remainder upon completion ▾

Invoices: Net 15 ▾

Tax: GOV ▾

Shipping: Included ▾

Signature:

Client Taylor Police Department

FMS

Felix Media Solutions, Inc.

Name

Name

Lionel Felix - lionel@felixmediasolution... ▾

Title

Title

Founder & CRO ▾

Date

Date

Jul 2, 2025

Signature

Signature



Taylor PD

Project Name: Camera Upgrade

FMS + Sharco
Prepared for: PD

Prepared by: Lionel Felix - lionel@felixmediasolutions.com 512-716-5522
Date: Jul 28, 2025
Version : 1

Felix Media Solutions, Inc.
3601 South Congress Avenue, Suite H200
Austin, Texas 78704
+1-512-572-1777

Lindsey Felix
CEO
lindsey@felixmediasolutions.com

DIR CONTRACT DIR-CPO-5104

Sharco - HUB Subcontractor for 90% of project value
Sharco - Monica Lassig / President Sharco
HUB VID # 1202205169700 / Vendor number 038702

About

Us

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Each project includes design, coordination with all project teams (architects, GC, trades, and client), project management, documentation, delivery, cleanup, and client acceptance testing.

- You are always treated as a valued client on the first day we meet and years after completing the job.
- We come from the place of YES
- We show up prepared and on time
- We have a team of skilled and seasoned AV & IT techs
- We clean up after ourselves, are polite, dress professionally, and leave things better than they were
- We are the easiest trade on your construction site and the quietest, most discrete vendor on your property
- We return emails and calls quickly and cheerfully
- We stay on budget
- We do not underbid and constantly change your order to increase the project cost
- We only spec the right parts, not the most expensive ones
- We collaborate with the other trades and never blame others
- We come back, check on you, and fix things until you are 100% satisfied with our work

We are revolutionizing the commercial AV market by prioritizing client experience and providing the best customer service in the industry. Our dedication to client satisfaction is why we are the fastest-growing AV company in Texas. We have a strong foundation in technology and take pride in translating our technical mastery into easy-to-use solutions. We work on new construction and retrofit commercial interiors from 2,000 to 1,000,000+ square feet.

We deliver turn-key solutions with an upgrade path for whatever comes next. We listen. We work with clients to create custom solutions that fit the client and space. We are serious about service, details, and delivery. Our team answers the phone, shows up quickly, and takes responsibility. Our commitment to fantastic after-care remains long after the project ends.

Each project includes a 90-day materials and workmanship warranty. Most components have their factory-supported warranty. Please see Appendix C for support contract options.

FMS service - fms-support@felixmediasolutions.com
FMS sales - sales@felixmediasolutions.com

Project Narrative

This proposal is designated for work to be performed during regular business hours.
FMS Normal Business Hours: Monday - Friday 8 AM - 5 PM

Appendix A: Bill of Materials

Project Detail							
DIR#	DIR-CPO-5104	Felix Media Solutions		Contact:			
Customer Entity:				Address:			
Brand	Product	Description	Qty	MSRP	DIR Discount %	DIR Price	Item Total
Felix Media Solutions	FMS-FPD-STD-SM	Monitoring, Control, Sensors, Video and Audio Systems - SMALL, Includes the following:	1	\$12,100.00	25.00%	\$9,143.06	\$9,143.06
		12 Cameras 8MP / 4K	1	\$0.00	25.00%	\$0.00	\$0.00
		2X 180deg w/ light and mic	1	\$0.00	25.00%	\$0.00	\$0.00
		5x security dome light exterior mic/spk	1	\$0.00	25.00%	\$0.00	\$0.00
		3x interior 4K dome camera	1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
			1	\$0.00	25.00%	\$0.00	\$0.00
Parts Subtotal							\$9,143.06
Design, Sub & Labor							
Felix Media Solutions	SITE SURVEY	Site Survey Labor - One Hour	0	\$99.41	14.25%	\$85.24	\$0.00
Felix Media	DESIGN	Design Labor - One	3	\$128.00	14.25%	\$109.76	\$329.28

Felix Media Solutions · 3601 South Congress Ave, H200, Austin TX 78704 · 512.572.1777

Solutions		Hour					
Felix Media Solutions	SERVICE	Service Labor - One Hour	0	\$128.00	14.25%	\$109.76	\$0.00
Felix Media Solutions	TESTING	Testing Labor - One Hour	0	\$128.00	14.25%	\$109.76	\$0.00
Felix Media Solutions	INSTALLATION	Installation Labor	48	\$112.00	2.00%	\$109.76	\$5,268.48
Felix Media Solutions	ENGINEERING	Engineering Labor - One Hour	0	\$128.00	14.25%	\$109.76	\$0.00
Felix Media Solutions	PROGRAMMING	Programming Systems	0	\$145.00	14.25%	\$124.34	\$0.00
Felix Media Solutions	PROGRAM-CAD-COMS	Programming, CAD & Commissioning	0	\$137.00	2.00%	\$134.26	\$0.00
Felix Media Solutions	PROJECT MANAGEMENT	Project Management, Foreman	0	\$125.00	2.00%	\$122.50	\$0.00
Felix Media Solutions	TRAINING	Training Labor - One Hour	0	\$99.41	14.25%	\$85.24	\$0.00
Felix Media Solutions	SERVICE AGREEMENT	System Service Agreement - Variable	0	\$600.00	14.25%	\$514.50	\$0.00
Design, Sub & Labor Total						Design, Sub & Labor Total	\$5,597.76
Project Subtotal						Project Subtotal	\$14,740.82
Discount						Discount	
Project Total						Project Total	\$14,740.82

Alibi Vigilant Performance Series 8 MP IntelliSearch IllumiNite Starlight SmartSense Dual-Lens Panoramic Fixed Vandal-Resistant IP Bullet Camera	2
Alibi Vigilant 5MP 98 Feet IllumiNite-IR Starlight IntelliSearch IP Turret Camera w/Built-in Mic and Speaker	5
Alibi Vigilant Performance Series 8MP SmartSense Starlight IP Fixed Dome Camera with Built-in Mic, Audio/Alarm	3
3" Dome Wall Mount Ext	5
Alibi Vigilant Junction Box For Bullet Cameras SKU ALI-JB07-D-IN	1
Pole Mount Adapter	1
16 CH IP Cam NVR	1
Seagate Skyhawk AI 8TB Video Internal Hard Drive HDD - 3.5 Inch SATA 6Gb/s 256MB Cache for DVR NVR Security Camera System	4

Terms: DIR TERMS - SEND PO TO
sales@felixmediasolutions.com to purchase

Payment 50% down and 50% when project is completed
terms:

Invoices: Net 30

Tax: GOV

Shipping: Included

Signature:

Client	Taylor PD	FMS	Felix Media Solutions, Inc.
Name	PD	Name	Lionel Felix - lionel@felixmediasolutions.com 512-716-5522
Title	_____	Title	Founder & CRO
Date	_____	Date	July 27,2025

Signature _____
e

Signature _____
e