AGENDA

CITY OF TAYLOR, TEXAS

SPECIAL CALLED CITY COUNCIL MEETING

CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET

SEPTEMBER 10, 2025, 6:00 PM

CALL TO ORDER AND DECLARE A QUORUM

INVOCATION

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/RECOGNITIONS

- 9-11, A Day to Remember Proclamation
- Hispanic Heritage Month Proclamation
- Suicide Prevention Month Proclamation
- "We Hire Vets" Recognition

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 August 22, 2025, special called City Council Workshop meeting. *Lucy Aldrich*

2. Consider approval of the minutes from the August 28, 2025, regularly scheduled City Council meeting. *Lucy Aldrich*

3. Consider approval of Ordinance 2025-08 regarding a proposed Voluntary Annexation of approximately 47.634 acres, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor, more particularly described by the Williamson Central Appraisal District Parcels R019185 and R019954, and the Official Public Records of Williamson County, Texas, Document No. 2021184603, part of and out of the James C. Eaves Survey, Abstract No. 214, Taylor Extraterritorial Jurisdiction, Williamson County, Texas. *Shai Roos*

4. Consider approval of Ordinance 2025-24 regarding a request for an Employment Center Plan referred to as Forterra Business Park, generally located at 100 County Road 403, consisting of approximately 47.634 acres of land situated in the J.C. Eaves Survey, Abstract No. 214, more

particularly described by the Williamson Central Appraisal District Parcel R019185 and R019954, Taylor, Williamson County, Texas. *Shai Roos*

5. Consider approval of Ordinance 2025-26 regarding a request for an Employment Center Plan, generally located at 701 NW Carlos G Parker Blvd, consisting of approximately 3.2439 acres of land situated in the Fireman's addition, Part of Lot 1, more particularly described by the Williamson Central Appraisal District Parcel R367817, Taylor, Williamson County, Texas. *Shai Roos*

6. Consider approval of Ordinance 2025-27 regarding a request for a Place Type Amendment from P2:Rural to P4:Mix on property generally located at 1102 Beech Street, legally described as approximately 0.663 acres of land, situated in the Washington Heights Subdivision, Part of Block 40 (Country Club), more particularly described by the Williamson Central Appraisal District Parcel R018513, Taylor, Williamson County, Texas. *Shai Roos*

7. Consider approval of Ordinance 2025-28 regarding a request for an Infill Neighborhood Plan referred to as Trinity Heights, on property generally located at 1101, 1103, 1105, and 1107 Beech Street, and 1104, 1108, 1112 Symes Street, consisting of approximately 2.031 acres of land situated in the Trinity Heights Subdivision, Block A, Lots 1 through 7, more particularly described by Williamson Central Appraisal District Parcel's R580770, R580769, R580768, R580767, R580764, R580765, R580766, Taylor, Williamson County, Texas. *Shai Roos*

8. Consider approval of auditing services for the Fiscal Year 2025 Audit with BrooksWatson & Company. *Lydia Collins*

9. Consider approval of Resolution R25-18 awarding the bid for the construction of a HOME program house. *Courtney Peres*

10. Consider authorizing the City Manager to execute a Master Agreement with P3Works, LLC for Public Improvement District (PID) and Tax Increment Reinvestment Zone (TIRZ) creation and administration services, subject to review as to legal form by the City Attorney. *Brian LaBorde*

PUBLIC HEARINGS / ORDINANCES

11. Introduce Ordinance 2025-31 amending the Fiscal Year 2025 Budget. *Lydia Collins*

12. Hold a Public Hearing on the Proposed Budget for Fiscal Year 2026. *Lydia Collins*

13. Hold a Public Hearing on Ordinance 2025-30, an ordinance fixing and levying an ad valorem tax for Tax Year 2025 (Fiscal Year 2026). *Lydia Collins*

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

14. Discussion, consideration, and possible action on Ordinance No. 2025-29, an ordinance approving and adopting an annual budget for Fiscal Year 2026. *Lydia Collins*

15. Discussion, consideration, and possible action on Ordinance No. 2025-30, an ordinance fixing and levying an ad valorem tax for Tax Year 2025 (Fiscal Year 2026). *Lydia Collins*

16. Receive an update on the Active Transportation Plan and ADA Transition Plan. *Tyler Bybee, Daniel Seguin*

ADJORN

The Council may vote and/or act upon each of the items listed in this Agenda. The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act including: Section 551.071 (Consult with attorney); Section 551.072 (Real Property); Section 551.073 (Gifts and Donations); Section 551.074 (Personnel Matters); Section 551.076 (Security Devices); and Section 551.087 (Economic Development).

I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 5:00 p.m. on September 4, 2025, and remained posted for at least three business days before the scheduled date 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: September 4, 2025

Proclamation

"A Day To Remember"

WHEREAS, the unprovoked attacks of September 11, 2001, upon America by foreign terrorists have thrust the United States, and other countries, into a war it never envisioned, militarily or diplomatically; and

WHEREAS, the challenges facing all the civilized people of the world as they relate to the war on terrorism will not end until those fanatics responsible are eliminated or brought to justice; and

WHEREAS, America is fully committed to ensuring our freedoms remain unfettered and sovereign for all generations, now and forever; and

WHEREAS, world opinion needs to remain focused upon the eradication of these inhuman acts perpetrated around the globe; and

WHEREAS, one way to accomplish this is to NEVER FORGET that those innocent victims did not die in vain; and

WHEREAS, America can fight back by reminding the world that the deaths of these people will always be remembered and that they will be forever loved; and

WHEREAS, a noble and appropriate way to accomplish this is through the annual celebration of their living; and

WHEREAS, this commemoration should be conducted each September 11 throughout the land to include: the promotion of global peace and goodwill; the demonstration of America's resolve and perseverance to win the war on terrorism; the advancement of responsible citizenship; the encouragement of patriotism and love of country; and the poignant remembrance of those innocent victims who died September 11, as heroes, one and all.

NOW THEREFORE, I, Dwayne Ariola, Mayor of the City of Taylor, do hereby proclaim September 11, 2025, as a day to memorialize those men, women, and children who lost their lives; and to be further publicized for all to see and know that the citizens of Taylor remember with eternal respect those whose lives were suddenly, without cause, and pointlessly taken on September 11, 2001.

May they forever rest in peace and abide in our memories.

Signed this the 10th day of September, 2025.

_____

Dwayne Ariola, Mayor
City of Taylor

Proclamation

Hispanic Heritage Month

September 15-October 15, 2025

WHEREAS, Hispanic Heritage Month is celebrated nationwide from September 15 to October 15 to recognize the histories, cultures, and contributions of Americans whose ancestors came from Spain, Mexico, the Caribbean, and Central and South America; and

WHEREAS, the City of Taylor honors and celebrates the rich cultural traditions and significant achievements of the Hispanic and Latino community, which have greatly contributed to the social, economic, and cultural vibrancy of our city, state, and nation; and

WHEREAS, September 15 is a date of historical significance as it marks the anniversary of independence for the Latin American countries of Costa Rica, El Salvador, Guatemala, Honduras, and Nicaragua, with Mexico and Chile celebrating their independence shortly thereafter on September 16 and September 18, respectively; and

WHEREAS, the Hispanic community has been an integral part of Taylor's history, shaping our neighborhoods, enriching our culture, strengthening our workforce, and serving in public service, education, business, the arts, and beyond; and

WHEREAS, the City of Taylor stands committed to honoring diversity, promoting equity, and recognizing the essential role Hispanic Americans have played and continue to play in building a better, more inclusive community.

NOW, THEREFORE, I Dwayne Ariola, Mayor of the City of Taylor, do hereby proclaim September 15 through October 15 as **Hispanic Heritage Month** and encourage the citizens of Taylor to join the City Council in recognizing the contributions and influence of Hispanic Americans to the history, culture, and achievements of the City of Taylor, the State of Texas, and the United States.

Signed this 10th day of September 2025.

_____

Dwayne Ariola, Mayor
City of Taylor

Proclamation

SUICIDE PREVENTION MONTH
September 2025

WHEREAS, in 2023, suicide was the 11th leading cause of death overall in the United States and the 2nd leading cause of death among individuals aged 10 to 34 years (Centers for Disease [CDC]); and

WHEREAS, in the United States in 2023, over 49,000 individuals died by suicide (CDC); and

WHEREAS, suicide rates increased approximately 36% in the United States from 2000-2023 (CDC); and

WHEREAS, in 2023, an estimated 12.8 million adults aged 18 years or older reported having serious thoughts of suicide and 1.5 million adults attempted suicide in the past year (National Survey on Drug Use and Health); and

WHEREAS, in 2023, two in ten high school students seriously considered attempting suicide and almost one in ten high school students reported that they had made at least one suicide attempt in the past year (Youth Risk Behavior Survey).

NOW, THEREFORE, I, Dwayne Ariola, Mayor of the City of Taylor, do hereby proclaim the month of September 2025, as SUICIDE PREVENTION MONTH.

Signed this 10th day of September, 2025.

_____

Dwayne Ariola, Mayor
City of Taylor

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 1.

Agenda Title: **Consider approval of the minutes from the August 22, 2025, special called City Council Workshop 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

PROS	CONS
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4. RECOMMENDATION

Approve as submitted or amend with changes noted.

5. FUNDING SOURCE

NA

6. TIMELINE

NA

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. August 22, 2025 Special Called Workshop

City of Taylor

Special Called City Council Workshop
Taylor Holiday Inn Express
180 NW Carlos G. Parker BLVD.
August 22, 2025 8:30 AM

Mayor Ariola declared a quorum and called the meeting to order at 8:30 a.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 (3:00 PM)
Lucy Aldrich, City Clerk

Mayor Comments
Mayor Ariola provided opening comments.

City Manager Comments (Capital Projects; Drainage; Streets and Rights of Ways; Parks; Water and Wastewater; Policies; Developments; Development Ordinances and Permitting; City Master Plans; Code Enforcement; Budget, Tax Rate, Fees, Debt, and City Finances; Third Party Professional Services; Local, County, Regional, State, and Federal Affairs; Police, Fire, and Public Safety)

City Manager Brian LaBorde provided additional opening comments that touched on the items listed above.

Discussion with direction to staff on development trends; City Utility and Capital Improvements; City Finances and Forecasting; special Financing Districts and Developer Incentives; and Council Relations, Ceremonial and Rules of Decorum Policies.

Council discussed the following:

- Development trends and city utility development and capital improvements, with presentations by Kelly Kaatz, and Troy St. Tours of HDR.
- An interactive land use exercise was facilitated by Carly Pearson.
- Jacob Walker of HDR presented existing tax-supported capital improvements.
- Carly Pearson facilitated discussion on the Land Development Code.
- Robert Powers, Chief Financial Officer presented information on financial forecasting, future tax rates, and debt issues.
- Carly Pearson also presented on special district financing and development incentives.
- Brian LaBorde and Lucy Aldrich facilitated discussions on Ceremonial Documents, Council Relations and Rules of Decorum policies.

City Manager Brian LaBorde, Managing Directors LaShon Gros and Tyler Bybee, City Attorney Mark Schroeder, and Public Works Director Jim Gray were available to answer questions and provide additional information.

Mayor adjourned the meeting at 4:26 p.m.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 2.

Agenda Title: **Consider approval of the minutes from the August 28, 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

PROS	CONS
•	•

4. RECOMMENDATION

Approve as submitted or amend with changes noted.

5. FUNDING SOURCE

NA

6. TIMELINE

NA

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. Meeting MInutes August 28, 2025

City of Taylor
Regularly Scheduled City Council Meeting Minutes
Taylor City Hall, Council Chambers, 400 Porter Street
August 28, 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 Heather Long
Mayor Dwayne Ariola

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

Absent: Council Member Shelli Cobb

INVOCATION

PLEDGE OF ALLEGIANCE

CITIZENS COMMUNICATION

No citizens signed up to speak.

Assistant City Manager Carly Pearson introduced Sean Johnson, the City's new Downtown and Tourism Director.

CONSENT AGENDA

1. **Consider approval of the minutes from the August 14, 2025, regularly scheduled City Council meeting.**
2. **Consider approval of an Easement and Right-of-Way Agreement with Oncor Electric Delivery Company LLC and authorize the Mayor to execute the agreement.**
3. **Concur with Monthly Financial Report for July 2025.**
4. **Consider approval of 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.**
5. **Consider approval to ratify authorization to participate in the WEX Fuel Card Program for the purchase of fuel for City vehicles and equipment.**

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

PUBLIC HEARINGS / ORDINANCES

6. **Hold a Public Hearing and introduce Ordinance 2025-08 regarding a proposed Voluntary Annexation of approximately 47.634 acres, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor, more particularly described by the Williamson Central Appraisal District Parcels R019185 and R019954, and the Official Public Records of Williamson County, Texas, Document No. 2021184603, part of and out of**

the James C. Eaves Survey, Abstract No. 214, Taylor Extraterritorial Jurisdiction, Williamson County, Texas.
Interim Development Services Director Shai Roos (HDR) – The property owner, Taylor 47 Business, LLC., and their applicant, Luke Caraway of Viewpoint Engineering, have submitted a petition for voluntary annexation to bring the subject property into the City of Taylor city limits. If annexation is approved, the property will initially take on the P2 – Rural Place Type designation. Staff recommends approval of the voluntary annexation of approximately 47.634 acres, on petition by the property owner, Taylor 47 Business, LLC, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor.

Mayor Ariola opened a public hearing at 6:07 p.m.

Caleb Bahr with Immanuel Lutheran Church spoke.

Mayor Ariola closed the public hearing at 6:09 p.m.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-08

AN ORDINANCE ANNEXING THE HEREINAFTER DESCRIBED TERRITORY TO THE CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS, AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE SAID HEREINAFTER DESCRIBED PROPERTY WITHIN SAID CITY LIMITS AND GRANTING TO ALL THE INHABITANTS OF SAID PROPERTY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS AND BINDING SAID INHABITANTS BY ALL OF THE ACTS, ORDINANCES, RESOLUTIONS, AND REGULATIONS OF SAID CITY; AND ADOPTING A SERVICE PLAN OR AGREEMENT.

Ordinance was introduced. No action was taken.

7. **Hold a public hearing and introduce Ordinance 2025-24 regarding a request for an Employment Center Plan referred to as Forterra Business Park, generally located at 100 County Road 403, consisting of approximately 47.634 acres of land situated in the J.C. Eaves Survey, Abstract No. 214, more particularly described by the Williamson Central Appraisal District Parcel R019185 and R019954, Taylor, Williamson County, Texas.**
Interim Development Services Director Shai Roos (HDR) – applicant is requesting an Employment Center Plan proposing EC-C: Employment Center Commercial, EC-I: Employment Center Industrial and Civic Space within P1 – Nature Overlay Place Types. This item was tabled at the April 8, 2025, Planning and Zoning Commission meeting to allow the applicant to address the concerns of the adjacent property owner. The applicant has since met with the neighboring property owner and will be providing a 25-foot setback with an 8-foot-tall screening element, and limiting the industrial building height to 36-feet. Staff finds that the proposed plan is consistent with the surrounding Place Types of the properties to the north of the subject property and consistent with the future land use and growth type from the comprehensive plan. On August 12, 2025, the Planning and Zoning Commission held a second public hearing and recommended approval of the Employment Center Plan as presented.

Mayor Ariola opened a public hearing at 6:13 p.m.

Priscilla Pipho with Immanuel Lutheran Church spoke.

Mayor Ariola closed the public hearing at 6:15 p.m.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-24

AN ORDINANCE APPROVING AN EMPLOYMENT CENTER FOR PROPERTY GENERALLY LOCATED AT 100 COUNTY ROAD 403, CONSISTING OF APPROXIMATELY 47.634 ACRES OF LAND SITUATED IN THE J.C. EAVES SURVEY, ABSTRACT NO. 214, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R019185 AND R019954, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

Ordinance was introduced. No action was taken.

8. **WITHDRAWN Hold a public hearing and introduce Ordinance 2025-25 regarding a request for a Neighborhood Plan referred to as Taylor Apartments, generally located at 3601 N. Main Street, consisting of approximately 21.43 acres of land situated in the J. Pharrass Survey, Abstract No. 495, more particularly described by the Williamson Central Appraisal District Parcels R019549 and R020046, Taylor, Williamson County, Texas.**
   Interim Development Services Director Shai Roos (HDR) – applicant withdrew their request. Nothing further follows.

9. **Hold a public hearing and introduce Ordinance 2025-26 regarding a request for an Employment Center Plan, generally located at 701 NW Carlos G Parker Blvd, consisting of approximately 3.2439 acres of land situated in the Fireman's addition, Part of Lot 1, more particularly described by the Williamson Central Appraisal District Parcel R367817, Taylor, Williamson County, Texas.**
   Interim Development Services Director Shai Roos (HDR) – applicant is requesting an Employment Center Plan for commercial and industrial uses in EC – Employment Center Place Type, the proposed plan is consistent with the current Place Type for the property. The proposed plan aligns with the Future Land Use Map and growth sector for the area envisioned in the Comprehensive Plan. The proposed plan consists of two 17,500-square-foot office/warehouse buildings that run parallel to each other. On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted to recommend approval of the request.

   Mayor Ariola opened a public hearing at 6:21 p.m. With no one speaking, the public hearing was closed at 6:21 p.m.

   The City Attorney read the caption of the ordinance.

   ORDINANCE NO. 2025-26

   AN ORDINANCE APPROVING AN EMPLOYMENT CENTER FOR PROPERTY GENERALLY LOCATED AT 701 NW CARLOS G. PARKER BOULEVARD, CONSISTING OF APPROXIMATELY 3.2439 ACRES OF LAND SITUATED IN THE FIREMAN'S ADDITION, PART OF LOT 1, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R367817, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

Ordinance was introduced. No action was taken.

10. **Hold a public hearing and introduce Ordinance 2025-27 regarding a request for a Place Type Amendment from P2:Rural to P4:Mix on property generally located at 1102 Beech Street, legally described as approximately 0.663 acres of land, situated in the Washington Heights Subdivision, Part of Block 40 (Country Club), more particularly described by the Williamson Central Appraisal District Parcel R018513, Taylor, Williamson County, Texas.**
Interim Development Services Director Shai Roos (HDR) – the applicant is requesting to rezone a portion of the golf course that was used as the old golf course country club house from P2 – Rural to P4 – Mix. The zoning change would meet the intent of the Land Development Code as it provides the mixture of uses while mitigating impact to the residential zoned properties. On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted to recommend approval of the request.

Mayor Ariola opened a public hearing at 6:25 p.m. With no one speaking, the public hearing was closed at 6:25 p.m.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-27

AN ORDINANCE CHANGING THE PLACE TYPE ZONING OF PROPERTY LOCATED AT 1102 BEECH STREET FROM P2 – RURAL TO P4 – MIX, AMENDING THE OFFICIAL PLACE TYPE ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE PLACE TYPE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

Ordinance was introduced. No action was taken.

11. **WITHDRAWN Hold a public hearing and consider making a recommendation regarding a request for an amendment to the Planned Development referred to as Gateway, on property generally located at 505 SW Carlos G Parker Blvd, consisting of approximately 38.099 acres of land situated in the G.M Reese Survey, Abstract No. 533, more particularly described by Williamson Central Appraisal District Parcel's R019657, R020063 and R331030, Taylor, Williamson County, Texas.**
Interim Development Services Director Shai Roos (HDR) – applicant withdrew their request. Nothing further follows.

12. **Hold a public hearing and introduce Ordinance 2025-28 regarding a request for an Infill Neighborhood Plan referred to as Trinity Heights, on property generally located at 1101, 1103, 1105, and 1107 Beech Street, and 1104, 1108, 1112 Symes Street, consisting of approximately 2.031 acres of land situated in the Trinity Heights Subdivision, Block A, Lots 1 through 7, more particularly described by Williamson Central Appraisal District Parcel's R580770, R580769, R580768, R580767, R580764, R580765, R580766, Taylor, Williamson County, Texas.**
Interim Development Services Director Shai Roos (HDR) – the applicant is Infill Plan that is largely consistent with P4 Mix. Upon analyzing the request for Infill Plan, the proposed plan is consistent with the surrounding Place Types of the properties to the around the subject property and consistent with the future land use and growth type from the comprehensive plan. The request is consistent with the following Land Use Policy in Envision Taylor Comprehensive Plan. On

August 12, 2025, the Planning and Zoning Commission held a public hearing and voted to recommend approval of the request.

Mayor Ariola opened a public hearing at 6:29 p.m. With no one speaking, the public hearing was closed at 6:29 p.m.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-28

AN ORDINANCE APPROVING AN INFILL NEIGHBORHOOD FOR PROPERTY GENERALLY LOCATED AT 1101, 1103, 1105, AND 1107 BEECH STREET, AND 1104, 1108, 1112 SYMES STREET, CONSISTING OF APPROXIMATELY 2.031 ACRES OF LAND SITUATED IN THE TRINITY HEIGHTS SUBDIVISION, BLOCK A, LOTS 1 THROUGH 7, MORE PARTICULARLY DESCRIBED BY WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCELS R580770, R580769, R580768, R580767, R580764, R580765, R580766, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

Ordinance was introduced. No action was taken.

13. **Introduce Ordinance 2025-29, an ordinance adopting the Annual Budget for Fiscal Year 2026.**
Robert Powers, Chief Financial Officer – This ordinance formally approves the FY26 budget. A public hearing on the budget is scheduled for September 10, 2025.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-29

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

Ordinance was introduced. No action was taken.

14. **Introduce Ordinance 2025-30, an ordinance fixing and levying an ad valorem tax for Tax Year 2025 (FY 2026).**
Robert Powers, Chief Financial Officer – This ordinance establishes the ad valorem tax levy for the 2025 tax year (FY 2026). Funding of the budget is accomplished by the approval of the tax rate that supports the budget. A public hearing and the consideration of Ordinance 2025-30 will be during the City Council meeting scheduled for September 10, 2025.

The City Attorney read the caption of the ordinance.

ORDINANCE NO. 2025-30

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

Ordinance was introduced. No action was taken.

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

15. **Receive the Taylor Economic Development Corporation (TEDC) Board update and FY 2025/2026 Budget.**
    Ben White, EDC Director – gave a presentation on the EDC's mission, FY25 accomplishments, and the FY26 budget.

    Motion was made by Mayor Pro Tem Cmerek to receive the TEDC Board update and FY26 Budget as presented. Motion was seconded by Councilwoman Long. Motion carried unanimously.

16. **Discussion, consideration, and possible action on awarding the Request for Qualifications for the Comprehensive Plan and Development Codes Update to Freese & Nichols, Inc., and authorize the City Manager to execute the contract and issue a notice to proceed.**
    Carly Pearson, Assistant City Manager – The City released a RFQ on May 5, 2025, to solicit proposals for consulting services to update the City's Comprehensive Plan and Land Development Code. Seven responses were received. A Selection Committee composed of the Mayor, Mayor Pro Tem, City Manager, Assistant City Manager, and Development Services Director reviewed the submissions. The committee selected the top three candidates to advance to the interview phase, which was conducted on July 23, 2025. Based on the evaluation of qualifications and interviews, Freese & Nichols, Inc. was selected as the recommended consultant. Staff recommends that City Council approve the award of the RFQ for the Comprehensive Plan and Land Development Code Update to Freese & Nichols, Inc., and authorize the City Manager to execute the contract and issue a notice to proceed.

    Chance Sparks with Freese and Nichols was available to answer questions and provide additional information.

    Motion was made by Mayor Pro Tem Cmerek to award the Comprehensive Plan and Development Codes update RFQ to Freese & Nichols, Inc., and authorize the City Manager to sign the contract and issue a notice to proceed. Motion was seconded by Councilman Redden. Motion carried unanimously.

17. **Discussion, consideration, and possible action on the adoption of Title VI Compliance Documents.**
    LaShon Gros, Interim Managing Director of Internal Services - Title VI of the Civil Rights Act of 1964 is a federal mandate that prohibits discrimination based on race, color, or national origin in any program or activity that receives federal financial assistance. Adopting a formal Title VI policy is not only a legal requirement—it is a commitment to fairness, transparency, and accountability in how we serve our diverse community. Following adoption staff will implement the policy and conduct training; establish a reporting and complaint process; and ongoing compliance monitoring will be conducted. Staff recommends City council approve the adoption of a Title VI policy.

    Motion was made by Councilman Redden to adopt the Title VI Policy as presented. Motion was seconded by Mayor Pro Tem Cmerek. Motion carried unanimously.

18. **Discussion, consideration and possible action on awarding the Donna Channel drainage project to Texas Road and allow the City Manager to execute all contract documents.**

Tyler Bybee, Interim Managing Director of External Services – bid documents were advertised for the Donna Channel, Bull Branch Trail, and Travis & Franklin projects included as base bid items and the Donna Drive Drainage improvements included as Add Alternative 1. On July 30, 2025, HDR Engineering, Inc. and the City of Taylor opened bids for the Donna Channel Area and Travis & Franklin St. Drainage Improvements. Eight (8) contractors submitted sealed bids. Staff recommends approval of Texas Road's base bid of $5,999,777.50, including Additive Alternates 1 ($217,673.00) and authorization of the City Manager to enter into a contract with Texas Road to perform the work.

Motion was made by Mayor Ariola to award the Donna Channel drainage project to Texas Road as presented and authorize the City Manager to sign all contract documents. Motion was seconded by Mayor Pro Tem Cmerek. Motion carried unanimously.

19. **Receive an update on the 2024 Street Maintenance Program.**
Jacob Walker, City Engineer (HDR Engineering) – gave a presentation providing an update on street maintenance program.

Motion was made by Councilman Redden to receive the 2024 Street Maintenance Program update as presented and to prioritize using the remaining budget on Mallard Lane Cycletrack Removal (new surface) project and if enough funds remain from that to move forward with the East Lake Drive mill/overlay project. Motion was seconded by Councilwoman Long. Motion carried 3 to 1 with Mayor Pro Tem Cmerek in opposition.

20. **Receive a presentation on a possible vacant building registration program.**
Fire Chief Baum – gave a presentation on a proposed vacant building registration program that would establish a clear process for tracking and maintaining vacant properties.

Motion was made by Mayor Pro Tem Cmerek to receive the presentation as presented and provide direction to staff to bring back a proposed draft ordinance at a future meeting. Motion was seconded by Councilwoman Long. Motion carried unanimously.

21. **Discussion, consideration, and possible action on the City of Taylor's Sesquicentennial Logo.**
Ruby Fisher, Special Events Coordinator – unveiled the recommended logo for the City of Taylor's use. Staff recommends City Council approve the recommended logo.

Motion was made by Mayor Pro Tem Cmerek to approve the sesquicentennial logo for the City of Taylor use. Motion was seconded by Councilman Redden. Motion carried unanimously.

Mayor Ariola read the executive session items and adjourned into closed session at 8:01 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 a Development Project and Public Improvement District Policy.

Mayor Ariola reconvened into open session at 8:32 p.m. No action was taken

ADJOURN
With no further business Mayor Ariola declared the meeting adjourned at 8:32 p.m.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 3.

Agenda Title: **Consider approval of Ordinance 2025-08 regarding a proposed Voluntary Annexation of approximately 47.634 acres, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor, more particularly described by the Williamson Central Appraisal District Parcels R019185 and R019954, and the Official Public Records of Williamson County, Texas, Document No. 2021184603, part of and out of the James C. Eaves Survey, Abstract No. 214, Taylor Extraterritorial Jurisdiction, Williamson County, Texas.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Development Services

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

The property owner, Taylor 47 Business, LLC., and their applicant, Luke Caraway of Viewpoint Engineering, have submitted a petition for voluntary annexation to bring the subject property into the City of Taylor city limits and have collaborated with the city's Development Services Department to create an Employment Center Plan called Forterra Business Park for this property.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The property owner, Taylor 47 Business, LLC, with their applicant, Luke Caraway of Viewpoint Engineering, has initiated the process to develop approximately 47.6 acres. The property is located within the Employment Center Special Zone on the City's Future Land Use Map, which aligns with the Employment Center Place Type. If annexation is approved, the property will initially take on the P2 – Rural Place Type designation.

At the August 12, 2025, meeting, the Planning and Zoning Commission recommended approval of the Forterra Business Park Employment Center Plan 6-0 and that Plan is on the City Council's agenda for consideration with this voluntary annexation request.

A public hearing was held, and the ordinance was introduced at the August 28, 2025, City Council meeting.

3. PROS and CONS

PROS	CONS
• Increases the area of the City of Taylor City Limits. • Increases the ad valorem and sales taxes available to the City (dependent on types of uses constructed - industrial is planned). • Provides for extension of City services. • Property development will be regulated by the City's LDC and Comprehensive Plan.	•

4. RECOMMENDATION

Staff recommends approval of the voluntary annexation of approximately 47.634 acres, on petition by the property owner, Taylor 47 Business, LLC, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor.

5. FUNDING SOURCE

N/A

6. TIMELINE

City Council Public Hearing - April 24, 2025 (applicant requested to postpone)
City Council Public Hearing - August 28, 2025
City Council Vote - September 10, 2025

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. 01_PZ-2024-2286_Forterra BP_Letter of Intent
2. 02_PZ-2024-2286_Forterra BP Utility Provision Statement
3. 03_PZ-2024-2286_Forterra BP_Petition of Annexation

4. 04_PZ-2024-2286 Forterra BP Location Map
5. 05_PZ-2024-2286_Forterra BP Vol Annexation_Ordinance 2025-08_V2
6. 06_PZ-2024-2286_Forterra BP_Metes and Bounds Survey_EXHIBIT A
7. 07_PZ-2024-2286_Forterra BP Service Plan_Signed_EXHIBIT B
8. PZ-2024-2286_PPT (presented at 08.28 Meeting)

2121 E. 6th St.
Austin, TX 78702
Phone: 512-779-9464
Viewpointengineering.com

RE: Annexation Application Letter of Intent

Mr. Yantis,

On behalf of Taylor Business 47 LLC, it Is my sincere pleasure to present a voluntary annexation submittal for an approximately 47-acre tract currently primarily located within the City of Taylor ETJ.

We sincerely look forward to working with staff to continue to optimize this conceptual plan into something the City of Taylor and the developer can be proud of. Please feel free to contact me directly at 512-779-9464.

Warm Regards,

Luke Caraway, P.E.
Vice President, Planning and Design
Lcaraway@viewpointengineering.com

2121 E. 6th St.
Austin, TX 787o2
Phone: 512-779-9464

RE: Utility provision statement for 100 CR 403, TAYLOR, TX 76574

To whom it may concern,

The site located at 100 CR 403, Taylor, TX 76574 will require public main extensions to service the property.

Warm Regards,

Luke Caraway, P.E.
President
lcaraway@viewpointengineering.com

PETITION FOR VOLUNTARY ANNEXATION
INTO THE CITY OF TAYLOR, TEXAS

Pursuant to the provisions of Section 43.0671 of the Local Government code, Taylor 47 Business LLC requests voluntary annexation in the City of Taylor Texas of the following described property attached as Exhibit "A."

EXECUTED on this 20th day of June, 2024.

Entity Name
Entity Type

Sathish Babu Chakka

By: S.B. Chakka
Its: President

STATE OF TEXAS §
§
COUNTY OF Williamson §

This instrument was acknowledged before me on the ~~20th day of June~~ 02nd day of July 16, 2024, by **Taylor 47 Business LLC**, a **limited liability company** on behalf of said company and in the capacity herein stated.

ISABELLA GERMANO
Notary Public, State of Texas
Comm. Expires 02-20-2028
Notary ID 134770041

Isabella Germano

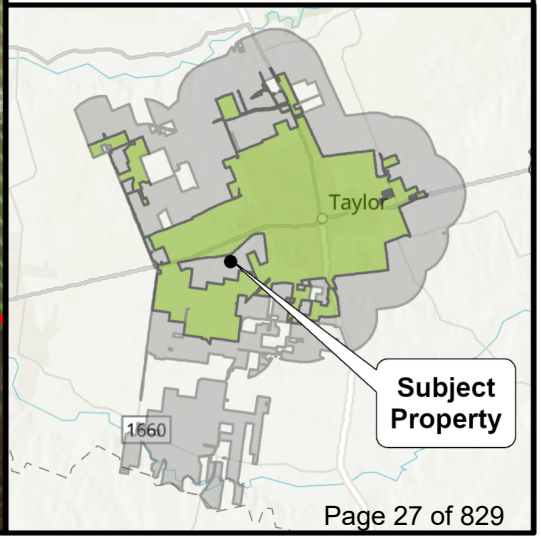
Notary Public, State of Texas

PZ-2024-2286

100 CR 403
Annexation
Location Map
Approximately 45 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcels

N 0 750 1,500
Feet



ORDINANCE NO. 2025-08

AN ORDINANCE ANNEXING THE HEREINAFTER DESCRIBED TERRITORY TO THE CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS, AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE SAID HEREINAFTER DESCRIBED PROPERTY WITHIN SAID CITY LIMITS AND GRANTING TO ALL THE INHABITANTS OF SAID PROPERTY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS AND BINDING SAID INHABITANTS BY ALL OF THE ACTS, ORDINANCES, RESOLUTIONS, AND REGULATIONS OF SAID CITY; AND ADOPTING A SERVICE PLAN OR AGREEMENT.

WHEREAS, the Taylor City Council conducted a public hearing on August 28, 2025, to consider the request made by the applicant, Taylor 47 Business, LLC., whose property is legally described in **Exhibit A** attached hereto and incorporated by reference herein for all purposes ("Property"), to annex approximately 47.634 acres from the Extraterritorial Jurisdiction; and

WHEREAS, §43.0671 of the Texas Local Government Code and the Charter of the City of Taylor, Texas, an incorporated city, authorizes the annexation of territory, subject to the laws of this state; and

WHEREAS, the procedures prescribed by the Texas Local Government Code and Charter of the City of Taylor, Texas, and the laws of this state have been duly followed with respect to the following territory, consisting of approximately 47.634 acres, generally located at 100 County Road 403, and further described in **Exhibit A**.

WHEREAS, the City Council, after the public hearing, approves the request for Voluntary Annexation.

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

SECTION 1. That the heretofore described property is hereby annexed to the City of Taylor, Williamson County, Texas, and that the boundary limits of the City of Taylor be and the same are hereby extended to include the above described territory within the city limits of the City of Taylor, and the same shall hereafter be included within the territorial limits of said city, and the inhabitants thereof shall hereafter be entitled to all the rights and privileges of other citizens of the City of Taylor and they shall be bound by the acts, ordinances, resolutions, and regulations of said city.

SECTION 2. A service plan or agreement for the Property annexed is hereby adopted and attached as **Exhibit B**

SECTION 3. The Official Zoning map of the City of Taylor, Texas, is changed to show the annexation of approximate 47.634 acres as P2 – Rural Place Type.

SECTION 4. The annexed Property shall be included in, and become a part of, the City of Taylor, Texas, City Council Election District Number 2.

SECTION 5. The annexed Property shall be included in, and become a part of, the City of Taylor, Texas, Roadway Service Area 3.

SECTION 6. 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 7. 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 8. In accordance with Article VIII of the City Charter, Ordinance 2025-08 was introduced before the Taylor City Council on the 28th day of August 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 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. 2025-08, passed and approved by the City Council of the City of Taylor, Texas, on the 10th day of September, 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

JAMES C. EAVES SURVEY

ABSTRACT NO. 214

WILLIAMSON COUNTY, TEXAS

NOTES:

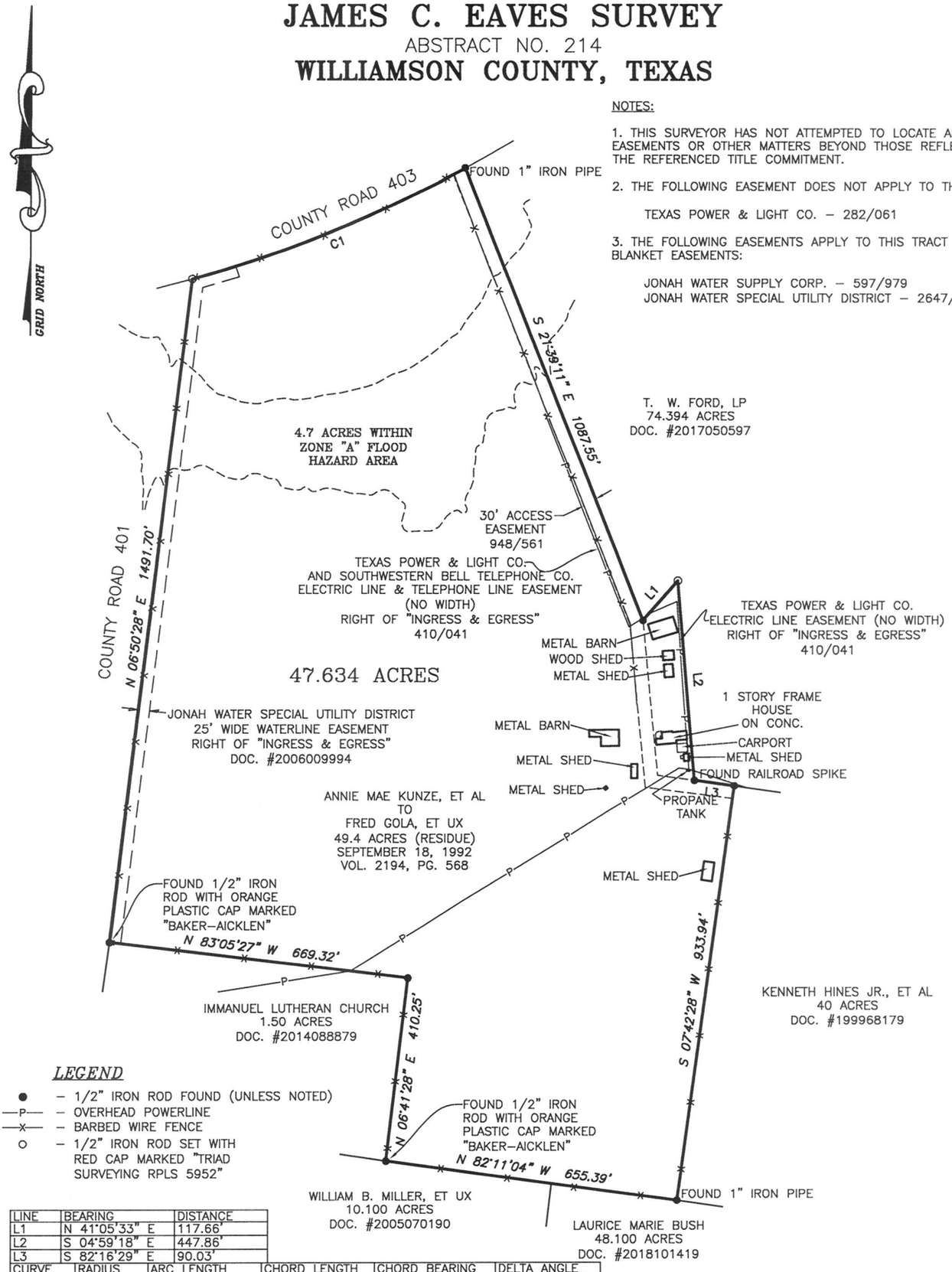
1. THIS SURVEYOR HAS NOT ATTEMPTED TO LOCATE ANY EASEMENTS OR OTHER MATTERS BEYOND THOSE REFLECTED ON THE REFERENCED TITLE COMMITMENT.

2. THE FOLLOWING EASEMENT DOES NOT APPLY TO THIS TRACT:

   TEXAS POWER & LIGHT CO. – 282/061

3. THE FOLLOWING EASEMENTS APPLY TO THIS TRACT AS BLANKET EASEMENTS:

   JONAH WATER SUPPLY CORP. – 597/979
   JONAH WATER SPECIAL UTILITY DISTRICT – 2647/568



LEGEND

- ● – 1/2" IRON ROD FOUND (UNLESS NOTED)
- —P— – OVERHEAD POWERLINE
- —X— – BARBED WIRE FENCE
- ○ – 1/2" IRON ROD SET WITH RED CAP MARKED "TRIAD SURVEYING RPLS 5952"

LINE	BEARING	DISTANCE
L1	N 41°05'33" E	117.66'
L2	S 04°59'18" E	447.86'
L3	S 82°16'29" E	90.03'

CURVE	RADIUS	ARC LENGTH	CHORD LENGTH	CHORD BEARING	DELTA ANGLE
C1	2924.55'	656.76'	655.38'	N 67°47'29" E	12°52'00"

I, BRADLEY L. LIPSCOMB, REGISTERED PROFESSIONAL LAND SURVEYOR NO. 5952 IN THE STATE OF TEXAS, DO HEREBY CERTIFY TO THE TITLE AGENCY, UNDERWRITER, LENDER, MORTGAGE CO. AND/OR PURCHASER THAT THIS SURVEY WAS MADE ON THE GROUND; THIS PLAT HEREON AND FIELD NOTES ATTACHED TRULY AND CORRECTLY REPRESENTS THE FACTS FOUND AT THE TIME OF THIS SURVEY; THE SIZE, LOCATION AND TYPE OF BUILDINGS AND IMPROVEMENTS ARE AS SHOWN; THERE ARE NO APPARENT DISCREPANCIES, CONFLICTS, ENCROACHMENTS, OVERLAPPING OF IMPROVEMENTS, VISIBLE UTILITY LINES OR ROADS IN PLACE EXCEPT AS SHOWN; SAID PROPERTY HAS ACCESS TO AND FROM A DEDICATED ROADWAY AND HAS 4.7 ACRES WITHIN ZONE 'A' OF THE FLOOD HAZARD AREA ACCORDING TO FLOOD RATE MAP NO. 48491C0540F, WILLIAMSON COUNTY, TEXAS, DATED DECEMBER 20, 2019. THIS PROFESSIONAL SERVICE CONFORMS TO THE CURRENT TEXAS SOCIETY OF PROFESSIONAL SURVEYORS STANDARDS AND SPECIFICATIONS FOR A CATEGORY 1A, CONDITION IV, SURVEY.

GIVEN UNDER MY HAND AND SEAL THIS 7TH DAY OF OCTOBER, 2021

BRADLEY L. LIPSCOMB, RPLS

STATE OF TEXAS REGISTERED BRADLEY L LIPSCOMB 5952 PROFESSIONAL LAND SURVEYOR

BEARINGS ARE BASED ON THE TEXAS STATE PLANE COORDINATE SYSTEM OF 1983, TEXAS CENTRAL ZONE

150 0 150 300 450 600 750 900

SCALE: 1" = 300 FEET

TRIAD SURVEYING

G.F. NO. TAY2100078

TRIAD SURVEYING, INC. FIRM REGISTRATION NO. 10007900

528 COUNTY ROAD 325 P.O. BOX 1489 ROCKDALE, TX. 76567

47.634 ACRES

JAMES C. EAVES SURVEY
ABSTRACT NO. 214
WILLIAMSON COUNTY, TEXAS

Completion Date:	10/7/21	Drawn By:	DM
Scale:	1"=300'	Surveyed by:	LS/CB
Project No.:	S21–254	Checked by:	BL

In Re: 47.364 Acres
All of the residue of a called 49.4 Acre tract
James C. Eaves Survey
Abstract No. 214
Williamson County, Texas

All that certain tract or parcel of land situated in the Williamson County, Texas, being a part of the James C. Eaves Survey, Abstract No. 214, being all of the residue of a called 49.4 Acre tract conveyed from Annie Mae Kunze, et al to Fred Gola, et ux by deed dated September 18, 1992, recorded in Volume 2194, Page 568 of the Official Records of Williamson County, Texas and being more particularly described by metes and bounds as follows to wit:

BEGINNING at a found 1" iron pipe on the north line of a called 48.100 Acre tract conveyed to Laurice Marie Bush in Document No. 2018101419, at the southwest corner of a called 40 Acre tract conveyed to Kenneth Hines, Jr., et al in Document No. 199968179, for the southeast corner of this tract;

THENCE N82°11'04"W - 655.39' along the north lines of the said 48.100 Acre tract and a called 10.100 Acre tract conveyed to William B. Miller, et ux in Document No. 2005070190, respectively, to a found ½" iron rod with orange plastic cap marked "BAKER-AICKLEN" at the southeast corner of a called 1.50 Acre tract conveyed to the Immanuel Lutheran Church in Document No. 2014088879, for the most southerly southwest corner of this tract;

THENCE N06°41'28"E - 410.25' along the east line of the said 1.50 Acre tract to a found ½" iron rod at the northeast corner of the said 1.50 Acre tract, for an interior ell corner of this tract;

THENCE N83°05'27"W - 669.32' along the north line of the said 1.50 Acre tract to a found ½" iron rod with orange plastic cap marked "BAKER-AICKLEN" on the east Right-of-Way line of County Road 401, at the northwest corner of the said 1.50 Acre tract, for the most northerly southwest corner of this tract;

THENCE N06°50'28"E - 1491.70' along the said east Right-of-Way line of County Road 401 to a set ½" iron rod with red plastic cap marked "TRIAD RPLS 5952" at the intersection of the said east Right-of-Way line of County Road 401 and the south Right-of-Way line of County Road 403, for the northwest corner of this tract;

THENCE along the arc of a curve to the left with an arc length of 656.76', a radius of 2924.55', a chord bearing of N67°47'29"E, and a chord length of 655.38' to a found 1" iron pipe at the northwest corner of a called 74.394 Acre tract conveyed to T.W. Ford, L.P. in Document No. 2017050597, for the northeast corner of this tract;

THENCE along the west and south lines, respectively, of the said 74.394 Acre tract for the following courses and distances:

S21°39'11"E - 1087.55' to a found ½" iron rod for an interior ell corner of this tract;
N41°05'33"E - 117.66' to a set ½" iron rod with red plastic cap marked "TRIAD RPLS 5952" for an exterior ell corner of this tract;
S04°59'18"E - 447.86' to a found railroad spike for an interior ell corner of this tract;
S82°16'29"E - 90.03' to a found ½" iron rod at the northwest corner of the said 40 Acre tract;

Triad Surveying, Inc.
Firm Registration No. 10007900
P.O. Box 1489
Rockdale, TX 76567
(512) 446-3457

Project No. S21-254

THENCE S07°42'28"W - 933.94' along the west line of the said 40 Acre tract to the **POINT OF BEGINNING** containing within these metes and bounds 47.632 Acres of land.

Bearings are based on the Texas State Plane Coordinate System of 1983, Texas Central Zone.

I, Bradley L. Lipscomb, Registered Professional Land Surveyor No. 5952 in the State of Texas, do hereby certify that this survey was performed on the ground under my supervision and that the field notes hereon are true and correct to the best of my knowledge.

Given under my hand and seal this 7th day of October, 2021.

Bradley L. Lipscomb RPLS

STATE OF TEXAS
REGISTERED
BRADLEY L LIPSCOMB
5952
PROFESSIONAL
LAND SURVEYOR

Triad Surveying, Inc.
Firm Registration No. 10007900
P.O. Box 1489
Rockdale, TX 76567
(512) 446-3457

Project No. S21-254

March 10, 2025

Taylor 47 Business, LLC
4126 Remington Rd.
Cedar Park, TX 78613

RE: Voluntary Annexation of Forterra Business Park – Voluntary Annexation

To Whom It May Concern,

Please find attached the Voluntary Annexation Service Plan for property described as:

Approximately 47.632 acres, generally located at 100 County Road 403, in the extraterritorial jurisdiction of the City of Taylor, more particularly described by the Williamson Central Appraisal District Parcels R019185 and R019954, and the Official Public Records of Williamson County, Texas, Document No. 2021184603, part of and out of the James C. Eaves Survey, Abstract No. 214, Taylor Extraterritorial Jurisdiction, Williamson County, Texas.

Please sign and return the Service Plan document signifying your receipt and acceptance of the proposed service to the area considered for voluntary annexation.

A copy of this Voluntary Annexation Service Plan will also be available at the public hearing associated with the annexation on April 24, 2025, at 6:00 P.M. in the City of Taylor City Council Chambers located at 400 Porter Street, Taylor, Texas, 76574.

If you have any questions, please contact the Development Services Department at (512) 352-3675.

Sincerely,

CPeres

Courtney Peres, CNU-A
Planning Manager
Development Services Department
City of Taylor, Texas

VOLUNTARY ANNEXATION SERVICE PLAN

This **Voluntary Annexation Service Plan** ("**Service Plan**"), which is incorporated by reference as additional terms, conditions, and provisions of that certain, shall constitute, and is hereby deemed to be, the written agreement between the City of Taylor, Texas ("City") and Taylor 47 Business, LLC ("Owner") required by Section 43.0672 of the Texas Local Government Code relating to the provision of municipal services to the Property upon enactment by the City of an ordinance annexing the Property into the City's corporate limits in response to the Company's voluntary petition requesting annexation ("**the Petition**") delivered to the City pursuant to Section 43.0671 of the Texas Local Government Code. For purposes of this Service Plan, the Property, as described in Exhibit "A" to the Petition, shall be referred to as the "**Annexed Area**".

The City will provide the Annexed Area with Municipal Services in compliance with the Texas Local Government Code in accordance with the following schedule A-K:

A. **CODE ENFORCEMENT, BUILDING INSPECTION, ETC.:** The City will provide code enforcement, building inspection services, and permit issuances to the area immediately upon annexation to the Annexed Area and in accordance with Article IV, Article V.

B. **EMERGENCY MEDICAL SERVICES:** Emergency Medical Services will be provided to the Annexed Area by Williamson County EMS and the City's Fire Department. Said services will be made available to the Annexed Area on the same basis as they are made available to other parts of the City with land uses and population densities similar to those reasonably contemplated or projected in the Annexed Area and in accordance with City budget appropriations.

C. **FIRE:** The City has a full-time career fire department under the direction of the Fire Chief, and Assistant Fire Chief to provide fire protection and paramedic-level emergency medical services. Upon the effective date of the annexation, said services will also be made available to the Annexed Area on the same basis as they are made available to other parts of the City with land uses and population densities similar to those reasonably contemplated or projected in the proposed Annexed Area in accordance with City budget appropriations.

D. **POLICE:** The City provides municipal police protection to its businesses and residents, including routine patrols throughout the City and law enforcement services upon call. Upon the effective date of the Annexation, said services will also be made available to the Annexed Area on the same basis as they are made available to other parts of the City with land uses and population densities similar to those reasonably contemplated or projected in the Annexed Property and in accordance with City budget appropriations.

E. **WATER SERVICE AND MAINTENANCE OF WATER FACILITIES:** Water service will be provided in accordance with the applicable codes and departmental policy as development occurs in the area. Inspection of water distribution lines will be provided under the statues of the State of Texas. Any water service will be provided by the City utility department on the same terms, conditions, and requirements as are applied to all similarly situated areas and customers of the City and subject to all ordinances, regulations, and policies of the City in effect from time to time. The system will be accepted and maintained by the City in accordance with its usual acceptance and maintenance policies. Water services will be provided to the Area at the expense of the developer thereof in accordance with the then current development standards and subdivision regulations of the City. Extension of service shall comply with City codes and ordinances.

F. **SANITARY SEWER SERVICE AND MAINTENANCE:** Sanitary sewer service will be provided in accordance with applicable City codes and departmental policy as development occurs within the Area. Any sewer service will be provided by the City utility department on the same terms, conditions, and requirements applied to all similarly situated areas and customers of the City, subject to all ordinances, regulations, and policies of the City in effect from time to time. The system will be accepted and maintained by the City in accordance with its policies. Sanitary sewer services will be provided to the Area at the expense of the developer thereof in accordance with the then current development standards and subdivision regulations of the City. Extension of service shall comply with applicable codes and ordinances.

G. **SOLID WASTE COLLECTION:** Solid Waste Collection services will be provided to the Annexed Area upon annexation in accordance with ordinances and City policies in effect at the time of annexation and within the City's budget appropriations.

H. **MAINTENANCE OF ROADS, STREET, AND STREET LIGHTING:** The City will begin maintenance of current roads and streets within the Annexed Area and as required by city ordinance upon the effective date of the Annexation. Such streets and roads shall be maintained in their current condition and on the same basis as other areas in the City with topography, land uses and population densities similar to those reasonably contemplated or projected in the Annexed Area. Any such resurfacing or upgrade shall be made in accordance with current City policies and adopted Standard Construction Details or as approved by the City Engineer. The City will coordinate any request for street lighting with electric providers in accordance with City policy.

I. **PUBLIC LIBRARY SERVICES AND OTHER PUBLICLY OWNED FACILITIES, BUILDINGS AND SERVICES:** At this time there are no public library services in the Annexed Area. Property owners and residents of the Annexed Area may use the City's existing public library and other publicly owned facilities, buildings, and services within the City on the same basis as other residents of the City upon annexation with such privileges being provided within the City budget appropriations.

J. PARKS, PLAYGROUNDS AND OTHER PUBLIC RECREATION FACILITIES AND SERVICES: At this time there are no parks, playgrounds, or other public recreation facilities in the Annexed Area. Property owners and residents of the Annexed Area may use the City's existing public parks, playgrounds, and other recreational facilities and services of the City on the same basis as other residents of the City upon annexation and in accordance with City budget appropriations.

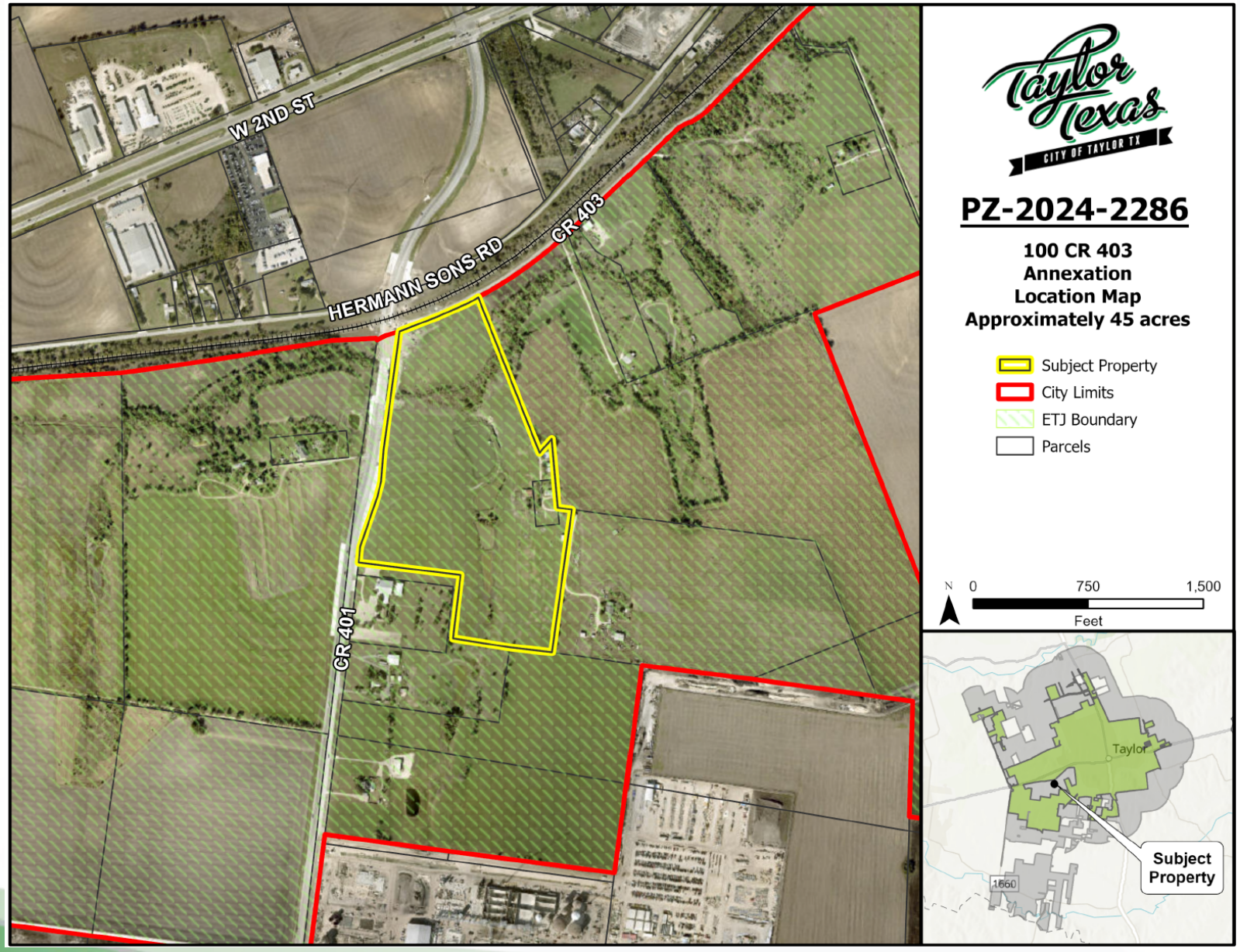
K. GENERAL MUNICIPAL ADMINISTRATION: General municipal administration services will be available to the Annexed Area upon the effective date of the Annexation. This Service Plan provides for full municipal services to the Annexed Area that are adequate to serve the Annexed Area on the same basis as municipal services are made available to other parts of the City with land uses and population densities similar to those reasonably contemplated or projected in the Annexed Area. Further, municipal services are equal to or greater than the services and level of such services in existence in the Annexed Area immediately preceding the effective date of Annexation. This Service Plan does not constitute a right to a superior level of services in the Annexed Area; provided.

Printed Name	Sathish Babu Chakka
Signature	Sathish Babu Chakka — Digitally signed by Sathish Babu Chakka Date: 2025.04.09 10:37:08 -05'00'
Date	4/9/25

PZ-2024-2286

Request: To hold a Public Hearing and introduce Ordinance 2025-08 regarding a proposed Voluntary Annexation of property generally located at 100 County Road 403 for Forterra Business Park

Location Map



City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 4.

Agenda Title: **Consider approval of Ordinance 2025-24 regarding a request for an Employment Center Plan referred to as Forterra Business Park, generally located at 100 County Road 403, consisting of approximately 47.634 acres of land situated in the J.C. Eaves Survey, Abstract No. 214, more particularly described by the Williamson Central Appraisal District Parcel R019185 and R019954, Taylor, Williamson County, Texas.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Development Services Department

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

The applicant is requesting an Employment Center Plan proposing EC-C: Employment Center Commercial, EC-I: Employment Center Industrial and Civic Space within P1 – Nature Overlay Place Types. The proposed specific uses in this plan align with the proposed Place Types. The uses being proposed are Commercial, Industrial, Retail, Office, Automobile/Truck fueling, servicing, and washing facilities, and civic spaces to support the proposed uses.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Upon analyzing the request for an Employment Center Plan for commercial and industrial uses in EC – Employment Center Place Type, staff finds that the proposed plan is consistent with the surrounding Place Types of the properties to the north of the subject property and consistent with the future land use and growth type from the comprehensive plan.

This item was tabled at the April 8, 2025, Planning and Zoning Commission meeting to allow the applicant to address the concerns of the adjacent property owner. The applicant has since met with the neighboring property owner and will be providing a 25-foot setback with an 8-foot-tall screening element, and limiting the industrial building height to 36-feet. On August 12, 2025, the Planning and Zoning Commission held a second public hearing and recommended approval of

the Employment Center Plan as presented.

A public hearing was held, and the ordinance was introduced at the August 28, 2025, City Council meeting.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 5-1 (A. Everhart not in favor) to recommend approval of the request.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: April 8, 2025 (tabled to allow applicant to resolve concerns)
P&Z Commission Public Hearing: August 12, 2025
City Council Public Hearing: August 28, 2025
City Council Action: September 10, 2025

7. OTHER OPTIONS

8. ATTACHMENTS

1. PZ-2024-2267 Forterra Business Park Staff Report
2. PZ-2024-2267 Letter of Intent
3. PZ-2024-2267 Location Map
4. PZ-2024-2267 Current Zoning
5. PZ-2024-2267 Growth Sector
6. PZ-2024-2267 Future Land Use
7. PZ-2024-2267 Floodplain Map
8. PZ-2024-2267 Notification Map
9. PZ-2024-2267 Forterra BP ECP Ordinance 2025-24
10. PZ-2024-2267 Forterra BP Field Notes EXHIBIT A
11. PZ-2024-2267 Forterra BP Employment Center Plan EXHIBIT B

12. PZ-2024-2267 PPT_(updated vote)

City of Taylor
PZ-2024-2267
Employment Center Plan
Staff Report

Item Details

Subject Property:	Generally located at 100 County Road 403
Total Acreage:	Approximately 47.634 acres
Legal Description:	Approximately 47.634 acres of land situated in the J.C. Eaves Survey, Abstract No. 214, more particularly described by the Williamson Central Appraisal District Parcel R019185 and R019954, Taylor, Williamson County, Texas
Applicant:	Luke Caraway, Viewpoint Engineering
Property Owner(s):	Babu Chakka
Request:	A request for an Employment Center Plan
Case History:	This is the second hearing of this request.

Overview of Applicant's Request & Background

The applicant is requesting an Employment Center Plan proposing EC-C: Employment Center Commercial, EC-I: Employment Center Industrial and Civic Space within P1 – Nature Overlay Place Types. Specific uses proposed and aligning with the proposed Place Types are Commercial, Industrial, Retail, Office, Automobile/Truck fueling, servicing, and washing facilities, and civic spaces to support the proposed uses.

The applicant chose to work with the City's design consultant, Michael Watkins Architect, to furnish the applicant and the city with an Employment Center Plan to address commercial structures and scale, civic spaces, and frontage types to address the development area.

The applicant, city staff, Michael Watkins and his team of urban designers met to collaboratively conduct a virtual design charette the week of January 6, 2025. During that week an Employment Center layout was developed and after the charette Plan Standards were drafted and reviewed by staff and the applicant before finalizing the proposed Employment Center Plan attached with this report.

This is the second hearing of the request, after the item was tabled at the April, 8th 2025 Planning and Zoning Commission meeting to allow the applicant to address concerns from the adjacent property owner. The applicant has since met with the neighboring property owner and will be providing a 25-foot setback with an 8-foot tall screening element, and limit the industrial building height to 36-feet.

Location:

The subject property is located along the southern side of County Road 403 near the intersection of County Road 401, generally located at 100 County Road.

Physical and Natural Features:

The subject property is majority open space with a single-family dwelling, accessory structures and several detention ponds. The property has varied topography the slopes towards the north of the property, south from County Road 403 towards the Floodplain and the existing ponds.

Growth Sector Designations:

The subject property is located within the Controlled Growth Sector Tier II (G-2.2) and Reserved Open Sector (O-2)

The Controlled Growth Sector Tier II consists of areas where infrastructure is planned but not yet installed or areas where existing infrastructure lacks capacity and needs to be upgraded prior to expansion.

The Reserved Open Sector consists of land that is not yet protected but is valuable as open space. This includes floodplains and floodways and may also include areas of steep slope, desired open space, desired transportation corridors, buffers, or viewsheds.

Future Land Use and Zoning Designations:

The subject property is assigned the Future Land Use designation of Employment: Special Zone and Open Space.

The Special Employment District was created to provide a location for other, large-scale employment land uses that are associated with Samsung or other regional high-tech businesses. These areas should be preserved for large-scale industrial users and low-density, single-family development is not recommended in these areas. Complimentary land uses such as commercial and retail services and high-density residential may be appropriate in the Special Employment District and should be part of a master plan associated with industrial and employment development. (Envision Taylor Comprehensive Plan page 81).

The subject property is currently located in the Extra Territorial Jurisdiction (ETJ) and does not have a place type zoning.

The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	EC (Employment Center)	Controlled Growth Sector Tier II	Employment: Special Zone	Vacant Land & Car Dealership
South	ETJ	Controlled Growth Sector Tier II	Employment: Special Zone	Church & Large Lot Residential

East	ETJ	Controlled Growth Sector Tier II & Reserved Open Sector	Employment: Special Zone & Open Space	Vacant Agricultural Land & Large Lot Residential
West	ETJ	Controlled Growth Sector Tier II & Reserved Open Sector	Employment: Special Zone & Open Space	Vacant Agricultural Land & Large Lot Residential

Transportation

The subject property gains access from County Road 403 to the north and County Road 401 to the west. Various public rights-of-way are proposed within the Employment Center Plan to further connect to adjacent properties.

Utilities

The subject property is located within the City of Taylor water CCN. The property has an 18-inch waterline along County Road 401 to the west of the property. The property is not currently located in a wastewater CCN. The property will be part of the City of Taylor wastewater CCN after annexation. Water and wastewater utility extension will be required through the subject property.

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 zoning map amendment request. Ten (10) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, July 27, 2025

Staff Analysis

Upon analyzing the request for an Employment Center Plan for commercial and industrial uses in EC – Employment Center Place Type, the proposed plan is consistent with the surrounding Place Types of the properties to the north of the subject property and consistent with the future land use and growth type from the comprehensive plan. The request is consistent with the following Land Use Policy in Envision Taylor Comprehensive Plan:

- LU4 – New development and growth should not increase the flood hazards or other risks associated with climate change in existing neighborhoods.
    - The development has identified areas inundated by the FEMA flood hazard area and located all elements of the built environment outside of the studied area prone to flooding.
- LU8 – A jobs-housing balance that supports people living and working in Taylor should be encouraged.
    - The addition of an industrial and commercial site would likely provide an increase to jobs available within Taylor.

Staff Recommendation

For the reasons stated in the staff analysis, staff recommends approval of the requested Employment Center Plan with the following warrants and variances:

- A Warrant is recommended to allow the Civic Space at this location to include a stormwater management facility provided its design meets the following condition:
    - The stormwater pond shall be shaped and landscaped in a naturalistic way that is consistent with the character of a Park (see B.11 and LDC § 4-120).
    - The Civic Space shall include a trail that connects to the Thoroughfare network as illustrated in the Transportation Master Plan Diagram and the Thoroughfare Types Plan (B.7 and B.8)
-

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 Employment Center Plan consistent with the Comprehensive Plan?

- The Plan is consistent with the Comprehensive Plan. The applicant would like to use the property to develop the site with a mix of industrial and commercial uses.

Is the plan compatible with the surrounding area?

- The employment center plan is compatible with the existing place types in the city limits to the north and the future land use of properties adjacent in the ETJ to the east, west, and south.

Does the plan promote the public health, safety, or general welfare?

- Staff analysis determined that the proposed plan for the subject property will promote public health, safety, and the general welfare. In addition, the planning principles and policy guide in the comprehensive plan aim 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?

- The property has an 18-inch waterline along County Road 401 to the west of the property. Public utilities are scarce in the immediate area, specifically wastewater. The property will need to extend utilities throughout the site.

Do current conditions indicate that an Employment Center Plan is necessary?

The Employment Center Plan is a required step in the development process for a commercial and industrial site on the subject property. The plan allows the subject property to consist of commercial and industrial development, closer to US 79 and Samsung and RCR industrial development.

Attachments:

1. Letter of Intent from Applicant
2. Location Map

3. Existing Zoning Map
4. Proposed Zoning Map
5. Growth Sectors Map
6. Future Land Use Map
7. Floodplain Map
8. Notification Map
9. Draft Ordinance
    a. Exhibit A – Survey
    b. Employment Center Plan

2121 E. 6th St.
Austin, TX 78702
Phone: 512-779-9464
Viewpointengineering.com

RE: Neighborhood Plan Application Letter of Intent

Mr. Yantis,

It is my sincere pleasure to present a planned development zoning submittal for an approximately 47-acre tract currently primarily located within the City of Taylor ETJ. This area was integrated into the City of Taylor Comprehensive Plan as amended by City Council on May 12, 2022. The future land use map located within the comprehensive plan identifies the tract under one general use categories: Special Employment District.

Please note although we are providing review staff with a conceptual exhibit, we are simply doing so to provide the City's planning staff with our vision of the property.

Also included in this Submittal page package are the following requires items:

- Agent Authorization
- Conceptual Layout

We sincerely look forward to working with staff to continue to optimize this conceptual plan into something the City of Taylor and the developer can be proud of. Please feel free to contact me directly at 512-779-9464.

Warm Regards,

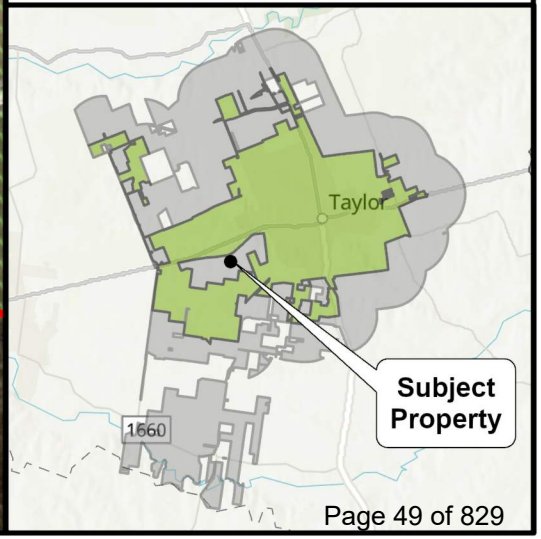
Luke Caraway, P.E.
Vice President, Planning and Design
Lcaraway@viewpointengineering.com

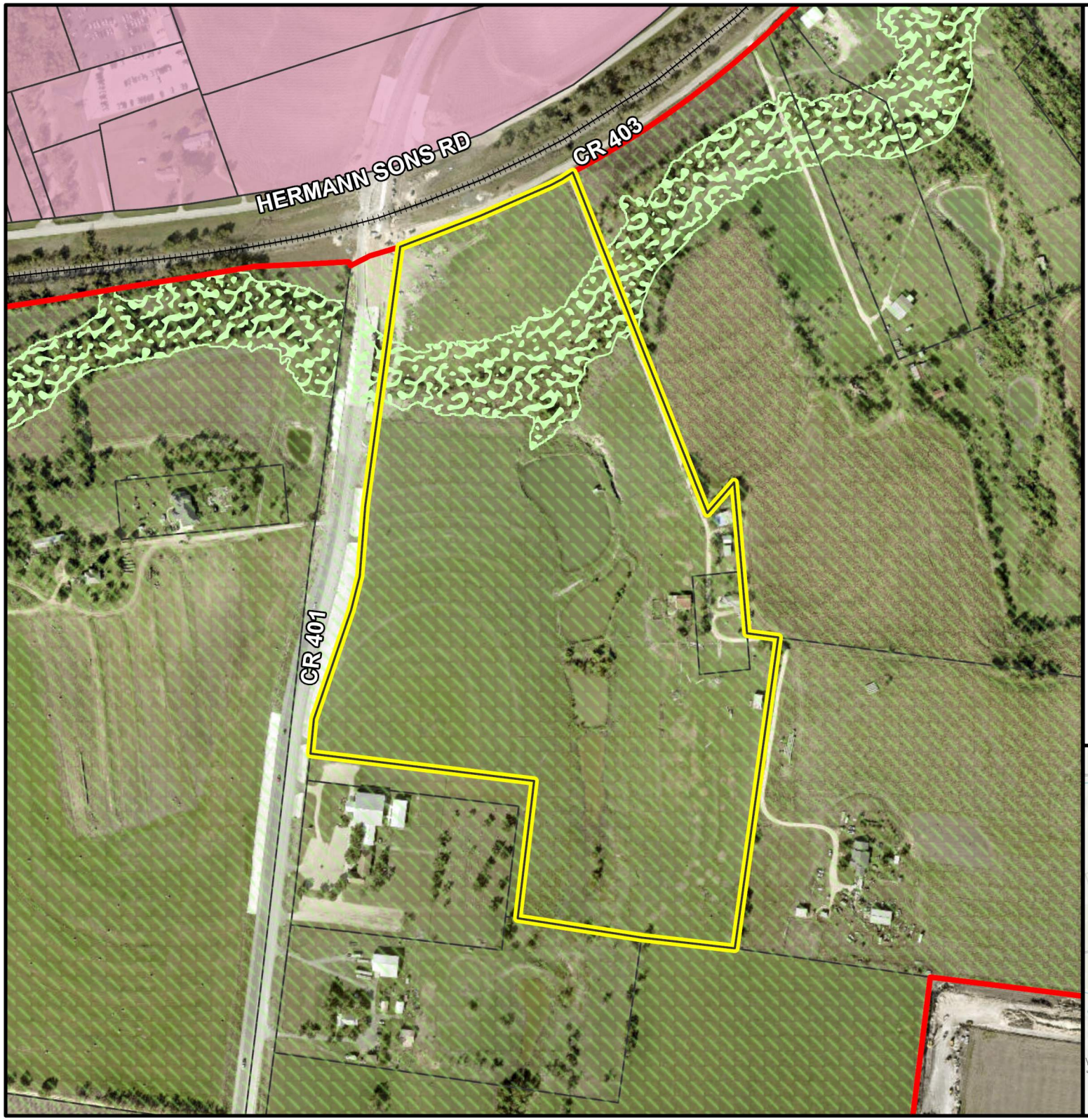
PZ-2024-2267

100 CR 403
Employment Center Plan
Location Map
Approximately 45 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcels

N 0 750 1,500
Feet





PZ-2024-2267

100 CR 403
Employment Center Plan
Current Zoning Map
Approximately 45 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcels

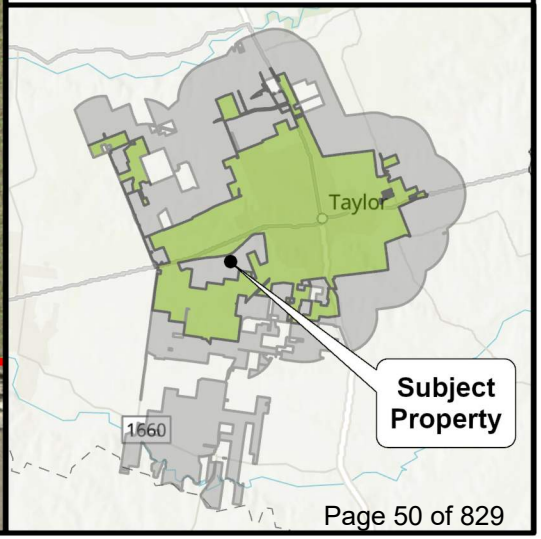
Overlay Zoning

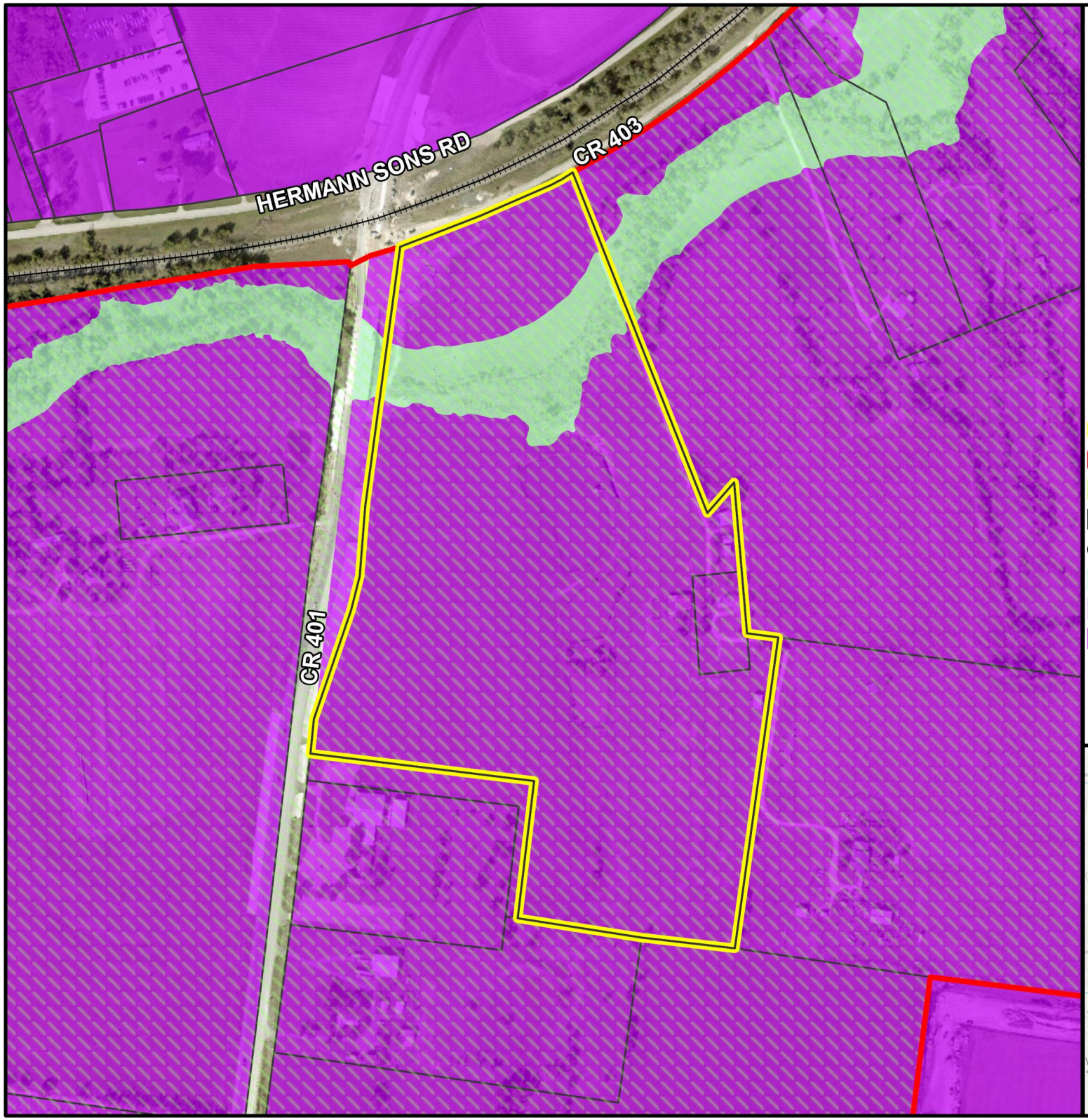
- P1: Nature

Place Type Zoning

- EC: Employment Center

N 0 400 800
Feet





PZ-2024-2267

100 CR 403
Employment Center Plan
Growth Sector Map
Approximately 45 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcels

Growth Sector

- Reserved Open Sector (O-2)
- Future Growth Sector (G-1)
- Controlled Growth Sector Tier II (G-2.2)

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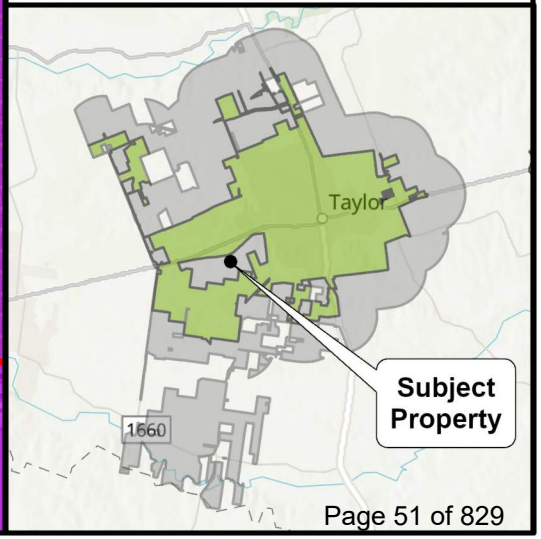
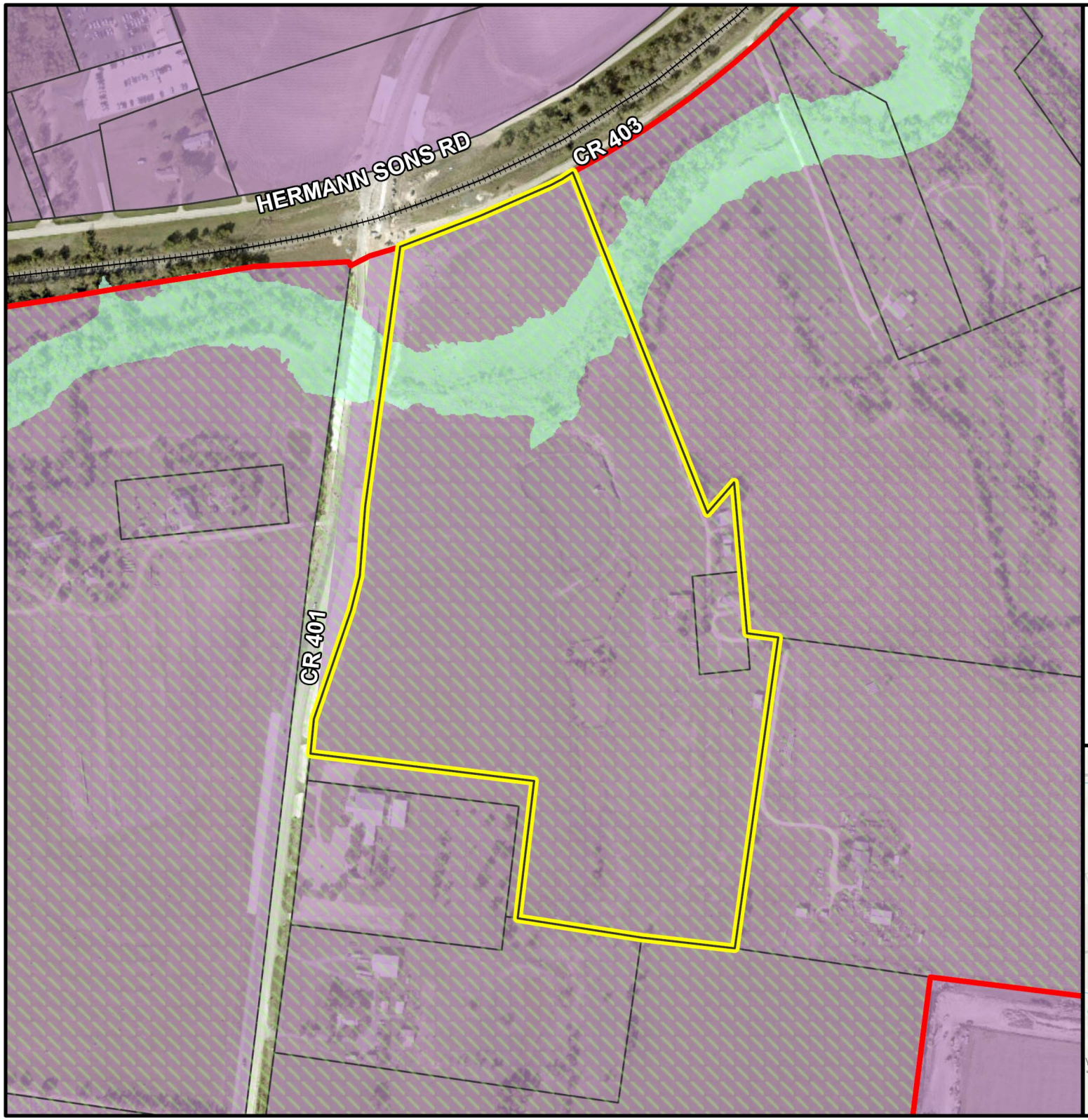
Feet





PZ-2024-2267

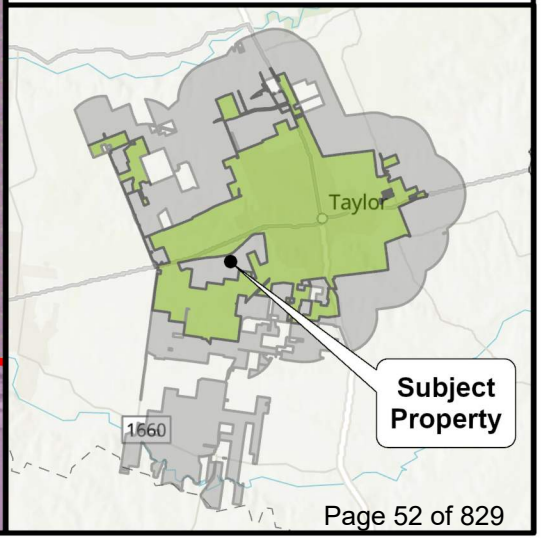
100 CR 403
Employment Center Plan
Future Land Use Map
Approximately 45 acres

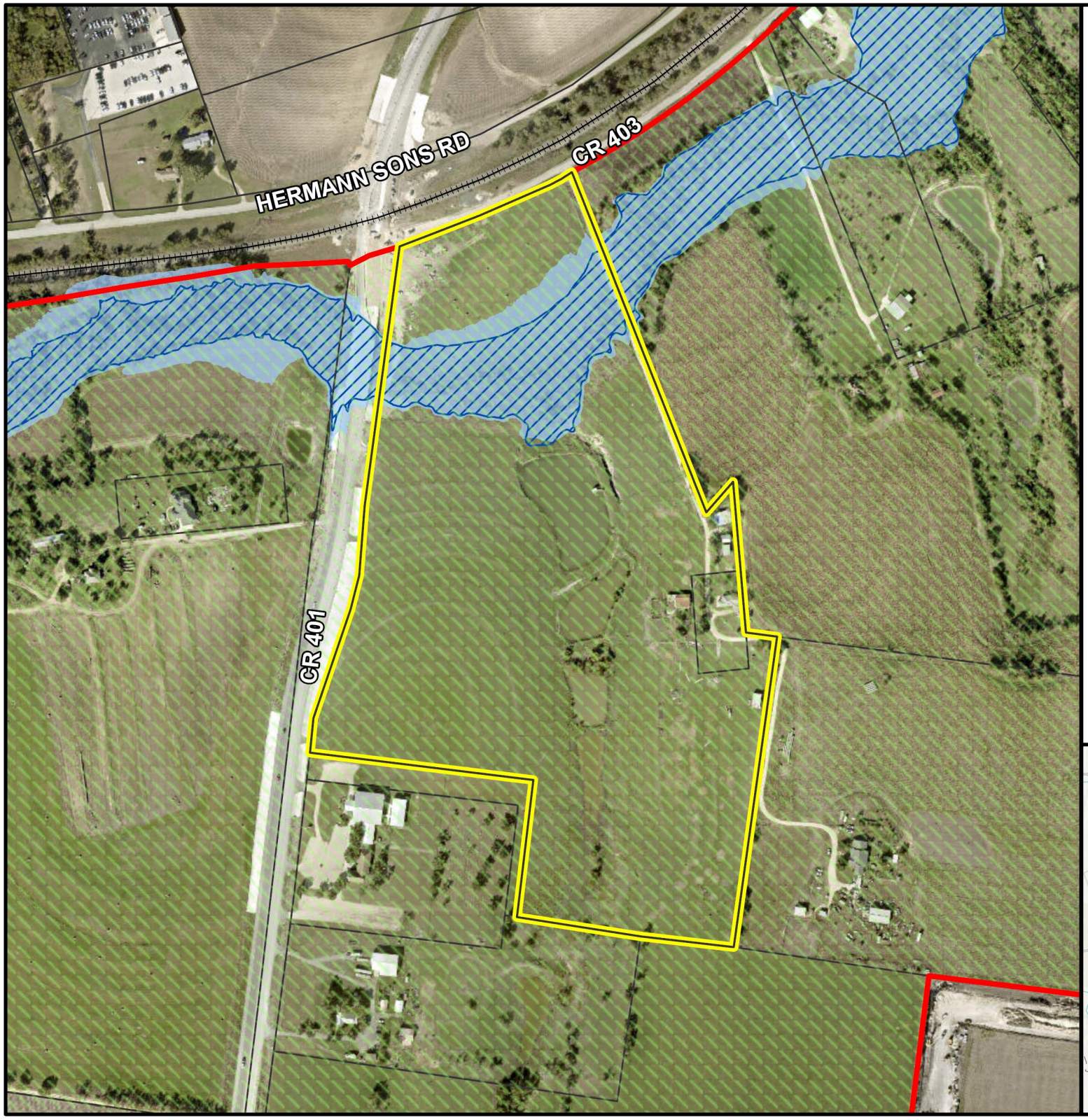
- Subject Property
- City Limits
- ETJ Boundary
- Parcels

Future Land Use

- Employment: Special Zone
- Open Space

N 0 400 800
Feet



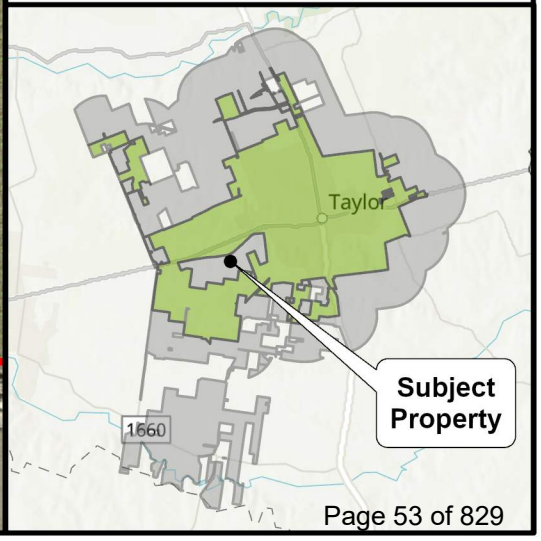


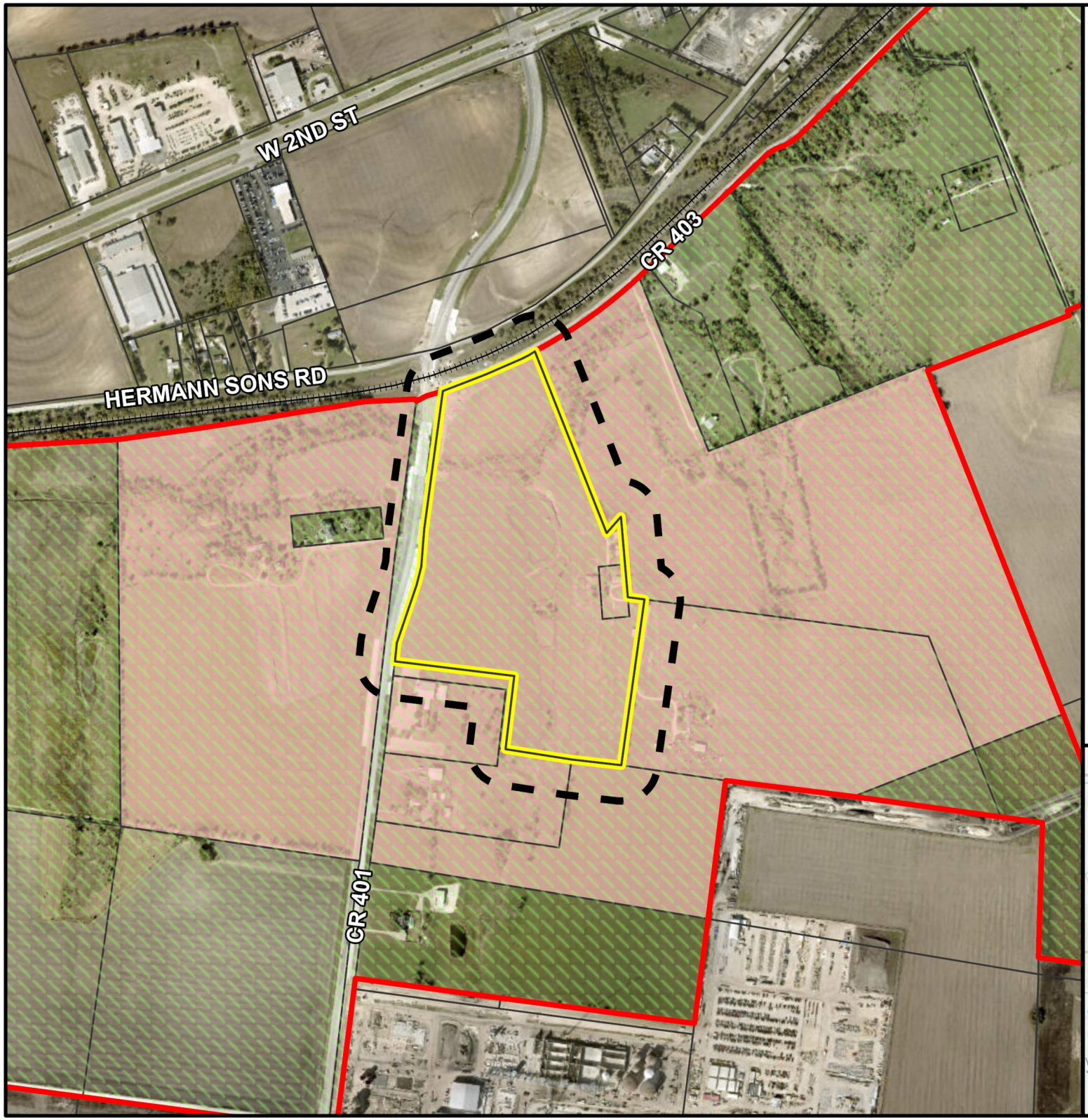
PZ-2024-2267

100 CR 403
Employment Center Plan
Floodplain Map
Approximately 45 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcels
- Taylor 100-year Floodplain
- FEMA 100-year Floodplain

N 0 400 800
Feet



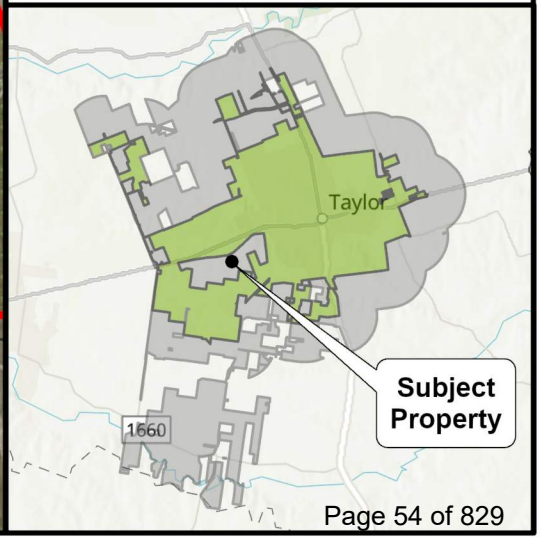


PZ-2024-2267

100 CR 403
Employment Center Plan
Notification Map
Approximately 45 acres

- Subject Property
- 200-ft. Buffer
- Notified Properties
- City Limits
- ETJ Boundary
- Parcels

N 0 750 1,500
Feet



ORDINANCE NO. 2025-24

AN ORDINANCE APPROVING AN EMPLOYMENT CENTER FOR PROPERTY GENERALLY LOCATED AT 100 COUNTY ROAD 403, CONSISTING OF APPROXIMATELY 47.634 ACRES OF LAND SITUATED IN THE J.C. EAVES SURVEY, ABSTRACT NO. 214, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R019185 AND R019954, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on August 28, 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 approve an Employment Center Plan referred to as Forterra Business Park; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on August 12, 2025, to consider the zoning request, and recommended the Employment Center Plan to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Employment Center Plan and property zoning change.

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 Official Zoning map of the City of Taylor, Texas, is changed to indicate that an Employment Center Plan has been approved for the Property and to show the allocation and location of Place Types on the Property as depicted in the Employment Center Plan attached hereto for all purposes as Exhibit "B".

SECTION 3. 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 4. 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 5. In accordance with Article VIII of the City Charter, Ordinance 2025-24 was introduced before the Taylor City Council on the 28th day of August 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 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. 2025-24, passed and approved by the City Council of the City of Taylor, Texas, on the 10th day of September 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

All that certain tract or parcel of land situated in the Williamson County, Texas, being a part of the James C. Eaves Survey, Abstract No. 214, being all of the residue of a called 49.4 Acre tract conveyed from Annie Mae Kunze, et al to Fred Gola, et ux by deed dated September 18, 1992, recorded in Volume 2194, Page 568 of the Official Records of Williamson County, Texas and being more particularly described by metes and bounds as follows to wit:

BEGINNING at a found 1" iron pipe on the north line of a called 48.100 Acre tract conveyed to Laurice Marie Bush in Document No. 2018101419, at the southwest corner of a called 40 Acre tract conveyed to Kenneth Hines, Jr., et al in Document No. 199968179, for the southeast corner of this tract;

THENCE N82°11'04"W - 655.39' along the north lines of the said 48.100 Acre tract and a called 10.100 Acre tract conveyed to William B. Miller, et ux in Document No. 2005070190, respectively, to a found ½" iron rod with orange plastic cap marked "BAKER-AICKLEN" at the southeast corner of a called 1.50 Acre tract conveyed to the Immanuel Lutheran Church in Document No. 2014088879, for the most southerly southwest corner of this tract;

THENCE N06°41'28"E - 410.25' along the east line of the said 1.50 Acre tract to a found ½" iron rod at the northeast corner of the said 1.50 Acre tract, for an interior ell corner of this tract;

THENCE N83°05'27"W - 669.32' along the north line of the said 1.50 Acre tract to a found ½" iron rod with orange plastic cap marked "BAKER-AICKLEN" on the east Right-of-Way line of County Road 401, at the northwest corner of the said 1.50 Acre tract, for the most northerly southwest corner of this tract;

THENCE N06°50'28"E - 1491.70' along the said east Right-of-Way line of County Road 401 to a set ½" iron rod with red plastic cap marked "TRIAD RPLS 5952" at the intersection of the said east Right-of-Way line of County Road 401 and the south Right-of-Way line of County Road 403, for the northwest corner of this tract;

THENCE along the arc of a curve to the left with an arc length of 656.76', a radius of 2924.55', a chord bearing of N67°47'29"E, and a chord length of 655.38' to a found 1" iron pipe at the northwest corner of a called 74.394 Acre tract conveyed to T.W. Ford, L.P. in Document No. 2017050597, for the northeast corner of this tract;

THENCE along the west and south lines, respectively, of the said 74.394 Acre tract for the following courses and distances:

S21°39'11"E - 1087.55' to a found ½" iron rod for an interior ell corner of this tract;
N41°05'33"E - 117.66' to a set ½" iron rod with red plastic cap marked "TRIAD RPLS 5952" for an exterior ell corner of this tract;
S04°59'18"E - 447.86' to a found railroad spike for an interior ell corner of this tract;
S82°16'29"E - 90.03' to a found ½" iron rod at the northwest corner of the said 40 Acre tract;

THENCE S07°42'28"W - 933.94' along the west line of the said 40 Acre tract to the **POINT OF BEGINNING** containing within these metes and bounds 47.634 Acres of land.

Exhibit "B" Permitted Encumbrances

1. Easement dated December 13, 1955, executed by Marvin G. Roznovak and Artie B. Roznovak to Texas Power & Light Company, recorded in Volume 410, Page 41, Deed Records, Williamson County, Texas.

2. Easement dated October 24, 1972, executed by Marvin G. Roznovak and Artie B. Roznovak to Texas Power & Light Company and the Southwestern Bell Telephone Company, recorded in Volume 570, Page 76, Deed Records, Williamson County, Texas.

3. Right of Way Easement dated August 23, 1974, executed by Marvin G. Roznovak and Artie B. Roznovak to Jonah Water Supply Corp., recorded in Volume 597, Page 979, Deed Records, Williamson County, Texas.

4. A 30' Right of Way Easement conveyed to Donald W. Kunze and Nancy L. Kunze by W. A. Kunze and Annie Mae Kunze in Warranty Deed dated October 25, 1983, recorded in Volume 948, Page 561, Deed Records, Williamson County, Texas.

5. Right of Way Easement dated October 18, 1994, executed by Fred Gola and Angelee Gola to Jonah Water Special Utility Dist., recorded in Volume 2647, Page 568, Official Records, Williamson County, Texas.

6. Public Utility and Access Easement dated February 3, 2006, executed by Freddy Gola to Jonah Water Special Utility District, recorded under Document No. 2006009994, Official Records, Williamson County, Texas.

7. Power Line in place as shown on survey plat made by Bradley L Lipscomb RPLS No. 5952, dated October 7, 2021, together with all associated rights of Power Company, including but not limited to the rights of ingress and egress over the property description herein.

8. Rights or claims, if any, of adjoining property owner in and to that portion of insured premises lying between the fence and the east lot line, as shown by survey of Bradley L Lipscomb RPLS No. 5952, dated October 7, 2021.

AFTER RECORDING RETURN TO:

LONGHORN TITLE COMPANY
309 North Main Street
Taylor, TX 76574

RETURN TO
Longhorn Title Co.
309 N. Main
Taylor, TX 76574

ELECTRONICALLY RECORDED
OFFICIAL PUBLIC RECORDS

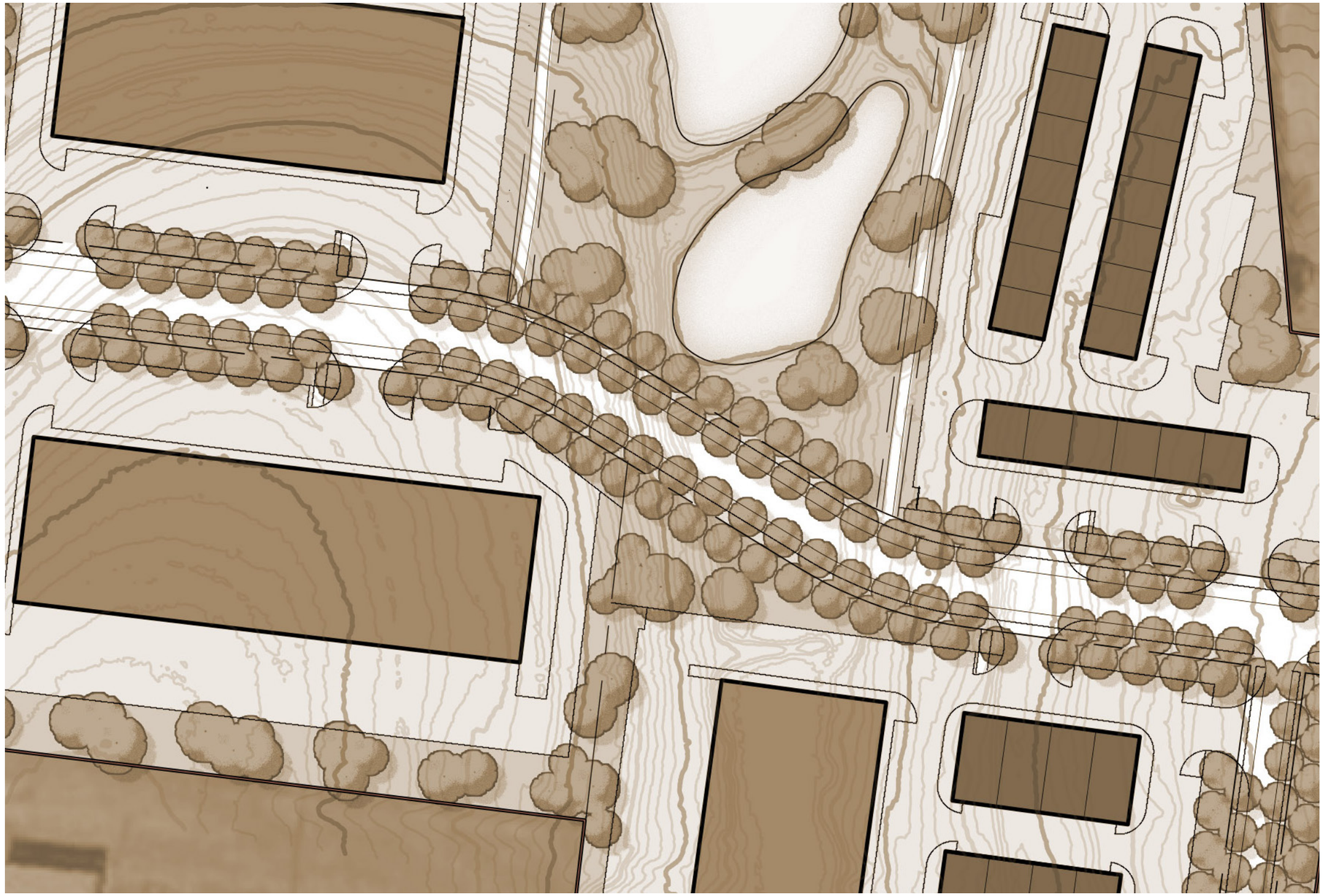
2021184603

Pages: 5 Fee: $38.00
12/06/2021 08:24 AM
JDISHER

Nancy E. Rister, County Clerk
Williamson County,Texas

Exhibit “B”

Employment Center Plan



Employment Center Plan
for
Forterra Business Park
PZ-2024-2267
Taylor, Texas

A BACKGROUND
Regional Context A.2
Comprehensive Plan Excerpts..... A.3
Local Context A.4
Site Constraints A.5
Topography Analysis A.6

B REGULATIONS
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Block Frontages & Dimensions.....B.3
Design Specific Standards B.4
Employment Center Standards: Industrial B.5
Employment Center Standards: Commercial.....B.6
Transportation Master Plan Diagram.....B.7
Thoroughfare Types Plan B.8
Thoroughfare Types Sections B.9
Civic Space Types Plan B.11

C SUPPLEMENTAL PLANS
Plan in Context..... C.2
Program Summary C.3
Emergency Access Diagram C.4
Addressing Diagram C.5
Detailed Parking Program..... C.6

For
The City of Taylor, Texas
and
Taylor 47, LLC
by
Michael Watkins Architect, LLC
July 21, 2025

A. Background

The Background chapter summarizes information about the site, program, zoning, and other relevant constraints provided by the Applicant and the City of Taylor that inform the design of the Employment Center Plan.

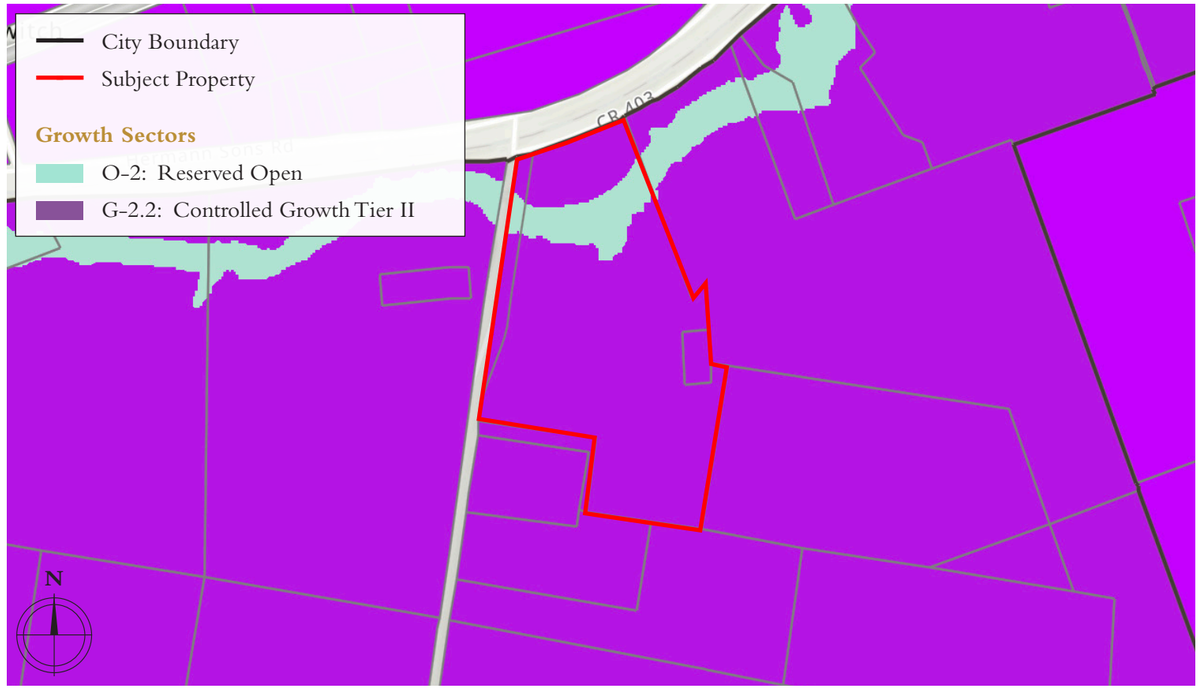
Regional Context A.2
Comprehensive Plan Excerpts A.3
Local Context A.4
Site Constraints A.5
Topography Analysis A.6

Key

- City Boundary
- Subject Property
- Samsung Campus
- RCR Taylor Complex

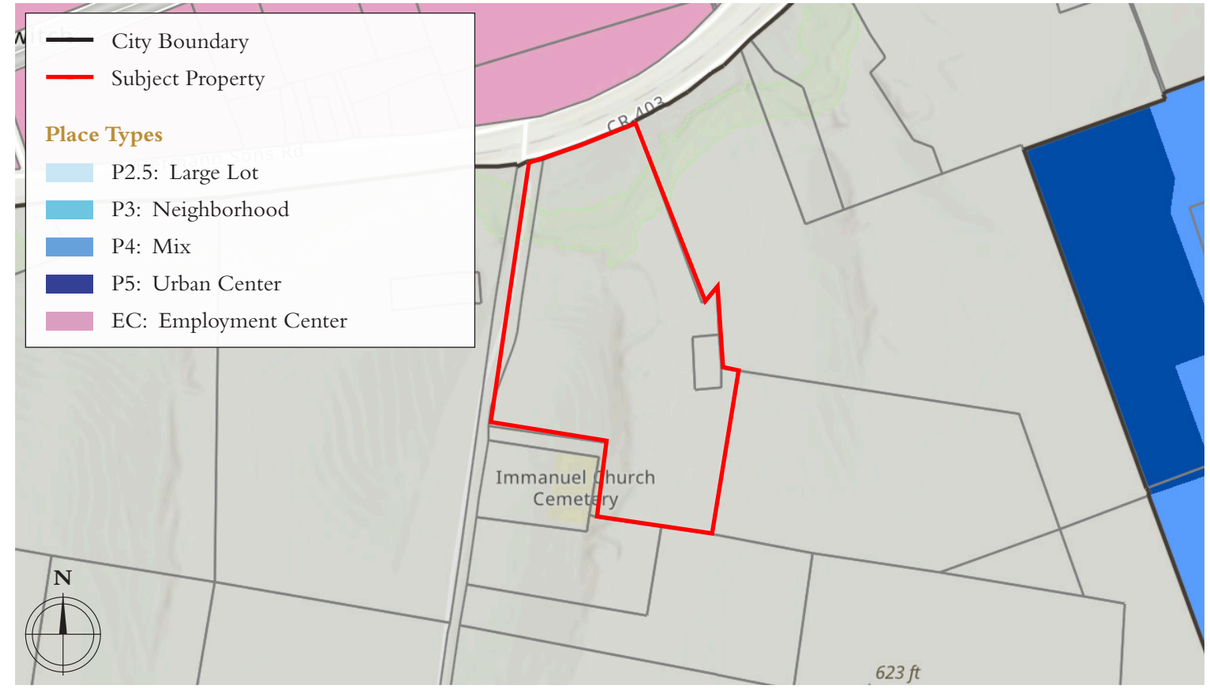
0 mi. 1/4 mi. 1/2 mi. 1 mi.

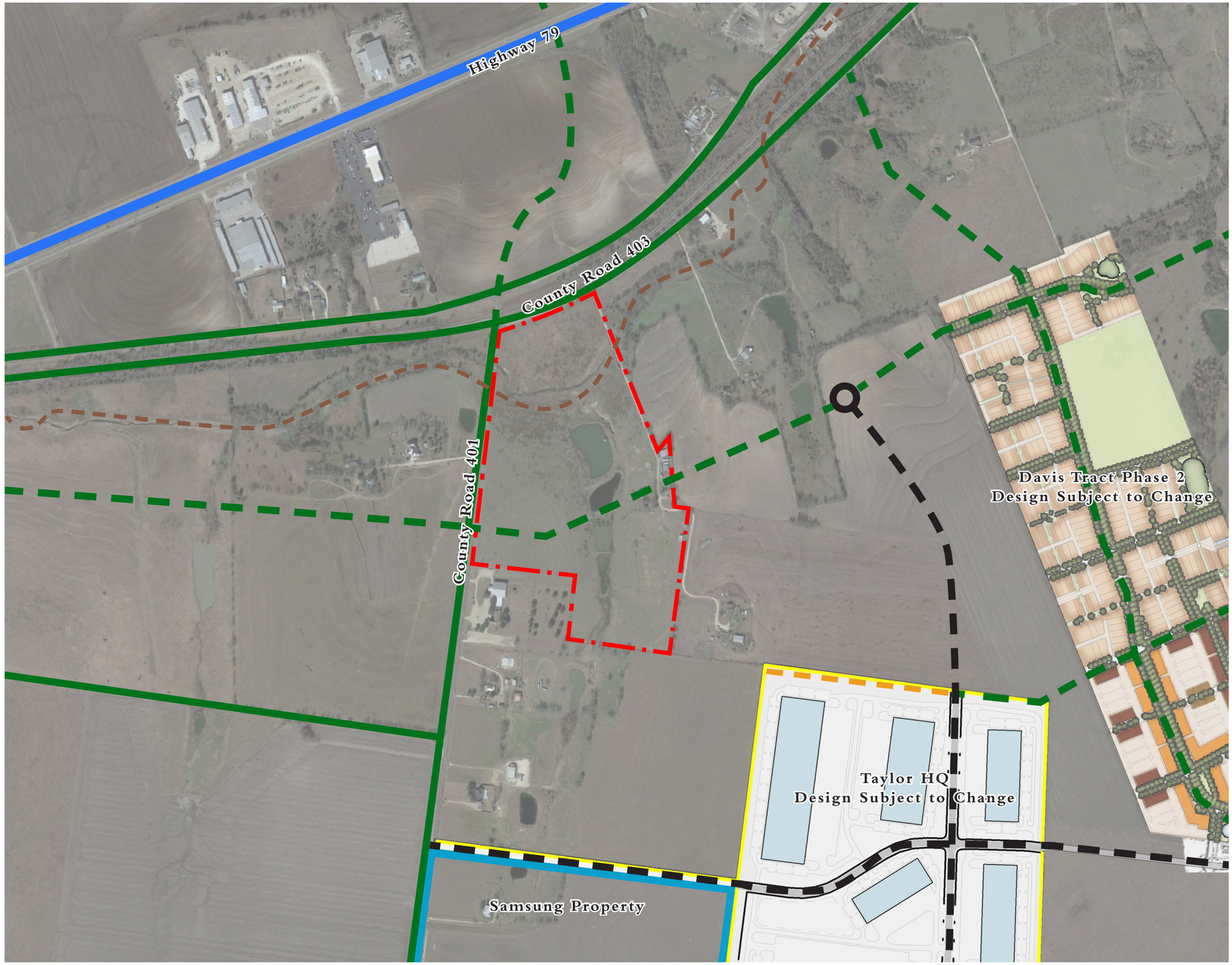
N


City Boundary
Subject Property
Growth Sectors
O-2: Reserved Open
G-2.2: Controlled Growth Tier II
CR 403
N

City Boundary
Subject Property
Future Land Use
Employment Community
Employment: Special Zone
Market: Community
Neighborhood Greenfield
Neighborhood Infill
Open Space
CR 403
Immanuel Church Cemetery
N
623 ft

City Boundary
Subject Property
Thoroughfares
Regional Road
Community Boulevard
Neighborhood Avenue
Trail
Immanuel Church Cemetery
N
623 ft


City Boundary
Subject Property
Place Types
P2.5: Large Lot
P3: Neighborhood
P4: Mix
P5: Urban Center
EC: Employment Center
CR 403
Immanuel Church Cemetery
N
623 ft



Key

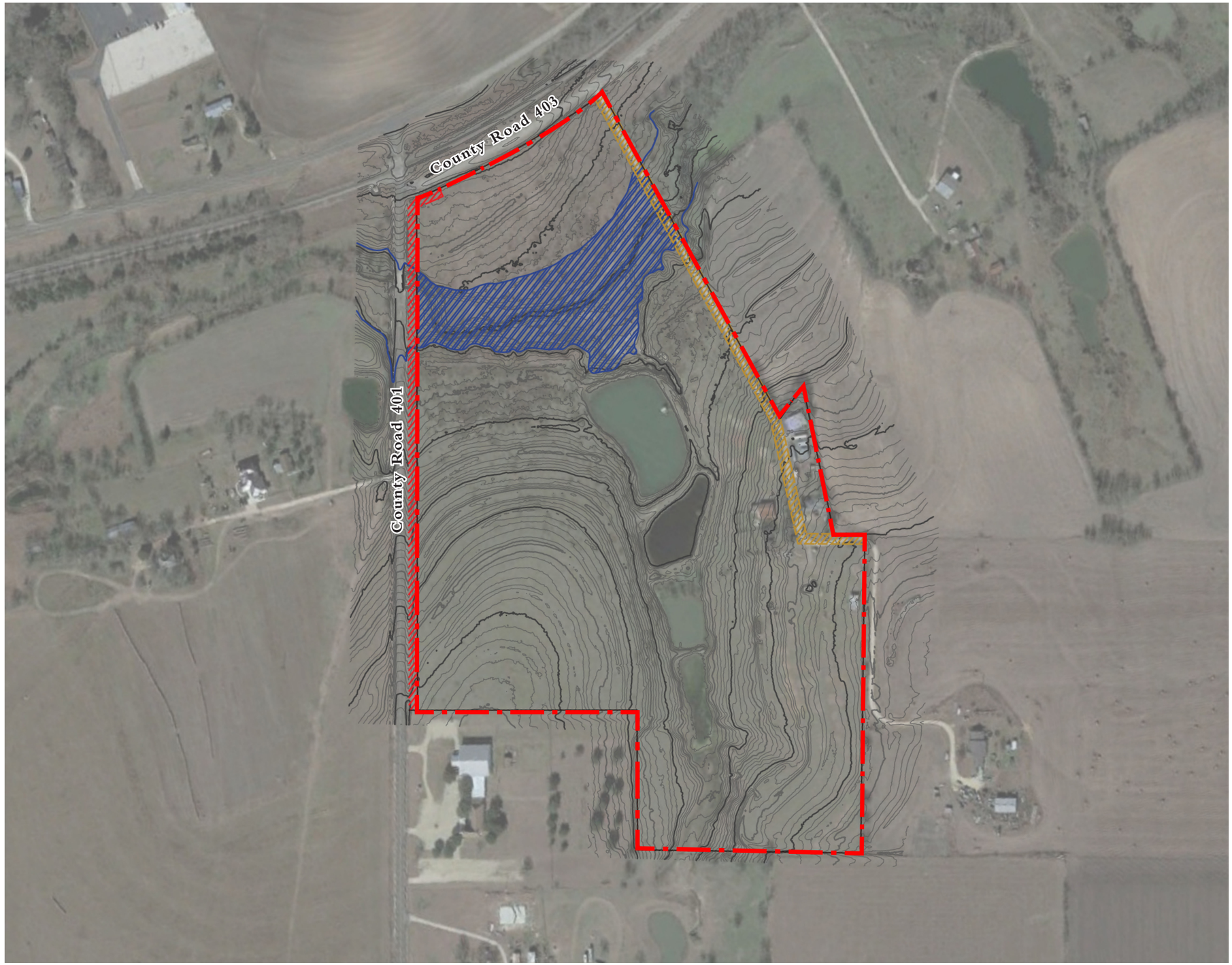
- Subject Property
- Existing Regional Road
- Existing Community Boulevard
- Proposed Community Boulevard (Per City of Taylor Transportation Master Plan)
- Proposed Industrial Boulevard
- Proposed Industrial Street
- Proposed Trail

Notes

1. The thoroughfare layout shown here is based on the updates to the Transportation Master Plan proposed in the Neighborhood and Employment Center Plans for Davis Tract and Taylor HQ.

0 mi. 1/16 mi. 1/8 mi. 1/4 mi.

N

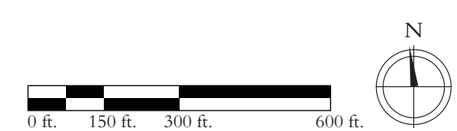


Key

- Subject Property
- 10-ft. Contour
- 1-ft. Contour
- 25ft. Waterline Easement
- 30ft. Access Easement
- Floodplain

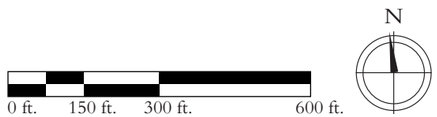
Notes

1. For the purpose of this Employment Center Project, the Waterline easement along County Road 401 is assumed to be included in the expanded right of way for County Road 401.



Key

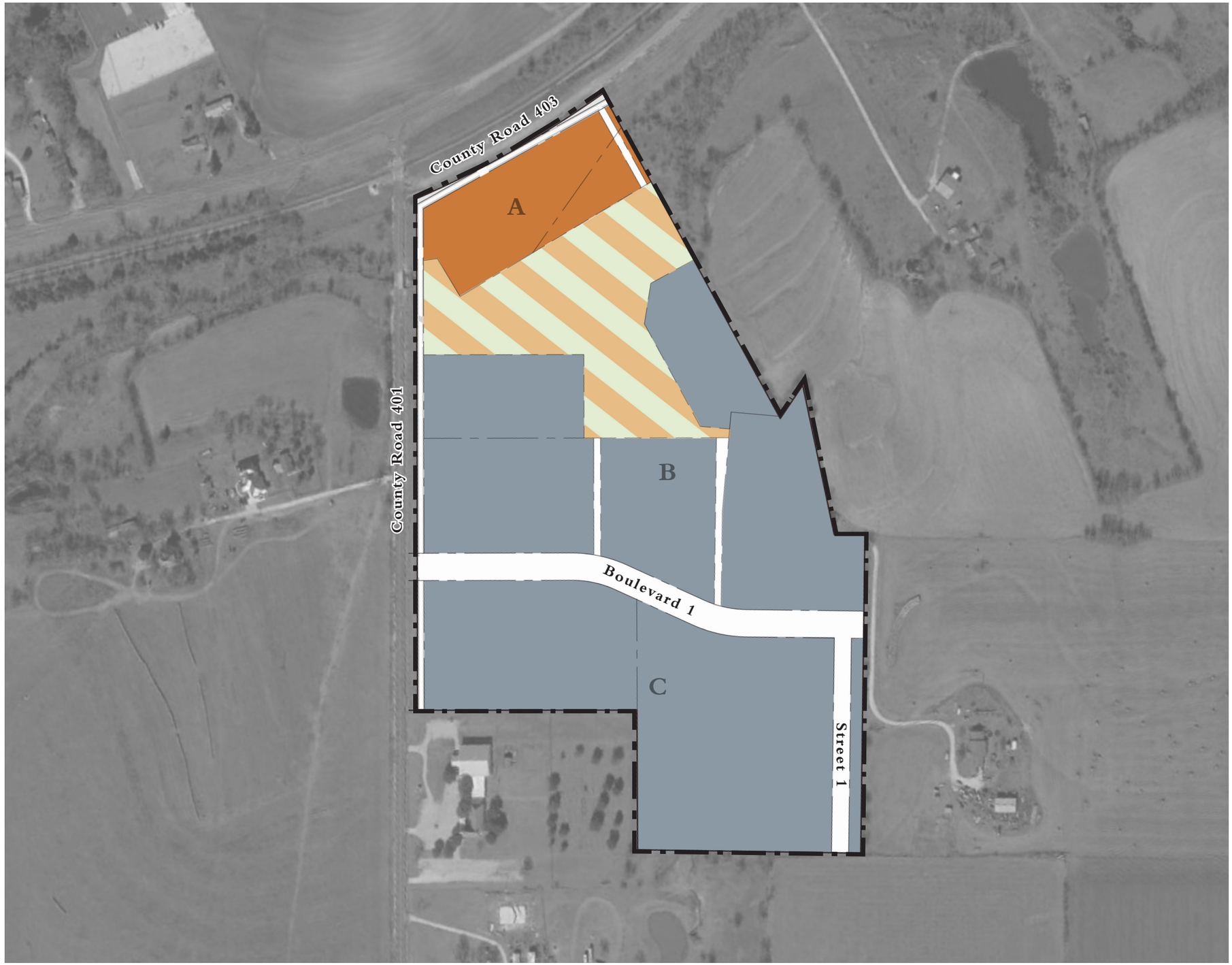
- Subject Property
- 10-ft. Contour
- 1-ft. Contour
- Floodplain
- 610-620 ft.
- 600-610 ft.
- 590-600 ft.
- 580-590 ft.
- 570-580 ft.
- 560-570 ft.
- 550-560 ft.



B. Regulations

The Regulations chapter is a set of plans and standards which specifies the requirements of this Employment Center Plan and demonstrates how the Infill Neighborhood Plan complies with the Taylor Comprehensive Plan and Land Development Code. These Regulations include the general layout of Thoroughfares, Civic Spaces, Blocks, and Lots, as well as standards specifying any deviations from the LDC and additional requirements necessary for the development to comply with the Comprehensive Plan and the intent of the LDC. While these Regulations are informed by the specific development scenario described in the Supplemental Plans chapter, other scenarios and refinements to the design are anticipated and shall be permitted within the bounds of these Regulations and all other applicable regulations.

Regulating Plan B.2
Block Frontages & Dimensions B.3
Design Specific Standards B.4
Employment Center Standards: Industrial B.5
Employment Center Standards: Commercial B.6
Transportation Master Plan Diagram B.7
Thoroughfare Types Plan B.8
Thoroughfare Types Sections B.9
Civic Space Types Plan B.11



Key

- Subject Property
- EC-C: Employment Center Commercial
- EC-I: Employment Center Industrial
- CS with P1 overlay

General Standards

1. Based on the proposed industrial land uses and associated block sizes, this Employment Center Plan proposes revisions to the Transportation Master Plan. These revisions are illustrated on the Transportation Master Plan Diagram (B.7).

0 ft. 150 ft. 300 ft. 600 ft.

N

Key

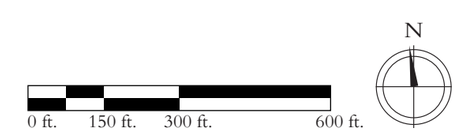
- Subject Property
- Primary Frontage
- Secondary Frontage
- Block Dimensions

Block Perimeter

A	1,902 ft.
B[2]	4,647 ft.
C[2]	4,053 ft.

Notes

1. Block dimensions shown are non-binding and are intended to demonstrate compliance with City Standards for block length and perimeter.
2. The Blocks shown include area on adjacent properties in order to account for the full perimeter of these Blocks when completed on adjacent properties. Adjustments to the precise Block shape and perimeter associated with other developments in these properties are anticipated, and will be addressed in the Neighborhood or Employment Center Plan for that property.



Design Specific Standards

1. These areas are zoned as Employment Center so that they can be developed with Employment Center uses if they are not needed for stormwater management facilities. Any portion of these areas that is used for stormwater shall be designed in a way that is integrated with the adjacent Civic Space.

2. A Warrant is recommended to allow the Civic Space at this location to include a stormwater management facility provided its design meets the following conditions:
   - The stormwater pond shall be shaped and landscaped in a naturalistic way that is consistent with the character of a Park (see B.11 and LDC § 4-120).
   - The Civic Space shall include a trail that connects to the Thoroughfare network as illustrated in the Transportation Master Plan Diagram and the Thoroughfare Types Plan (B.7 and B.8).

3. Paths and trails shall be provided within this Park sufficient to provide connectivity between the subject property and portions of the Park system on adjacent properties. Specifically the paths in Block A should be maintained even if the additional sites currently shown as stormwater management facilities (See standard 1) are developed with Employment Center Uses.

4. Boulevard 1 and Street 2 are intended to connect to the adjacent properties, with the exact location of the connection to be determined.

5. Designs for County Roads 401 and 403 will be coordinated with city engineers and the county, but at a minimum should include pedestrian facilities on the side adjacent to the Subject Property either within the ROW, or on a separate lot with a public access easement.

6. Along the Industrial Boulevard the first ten feet of the Front Setback at a minimum shall be landscaped except where interruptions are necessary for driveway paths. Any parking areas shall be located beyond this landscaped area.

7. A 25-foot setback shall be provided from these property boundaries. This setback shall include a minimum 8-foot tall masonry or fencrete fence at the property boundary.

Blocks	
Block Length (maximum)	1,400 ft.
Block Perimeter (maximum)	5,600 ft.
Public Frontage (Right of Way)	
Sidewalk Zone Width	See *Thoroughfare Types (B.8-B.9)*
Landscape Zone	
Vehicular Parking Zone Width	
Vehicular Travel Zone Width	
Street Types	
Rural Street	not permitted
Residential Alley	not permitted
Commercial Alley	permitted
Yield Street	not permitted
Neighborhood Street	permitted
Neighborhood Avenue	permitted
Side Street	permitted
2-Lane Community Boulevard	permitted
4-Lane Community Boulevard	permitted
Path	permitted
Trail	permitted

Lots	
Width (minimum)	none
Area (minimum)	none
Lot coverage (maximum)	none
Build-to-Line (range)	none
Facade Buildout (minimum)	none
Building Height (maximum)	36 ft.
Parking Location	
First Layer	permitted[4]
Second Layer	permitted
Third Layer	permitted
On-Street	permitted
RV Storage	not permitted
Private Frontage Types	
Common Yard	not permitted
Porch with Optional Fence	not permitted
Terrace	not permitted
Forecourt	not permitted
Stoop	not permitted
Storefront and Awning	permitted
Gallery	permitted
Arcade	not permitted
Building Disposition	
Edgeyard	permitted
Sideyard	permitted
Courtyard	permitted
Rearyard	permitted

Building Types	
Detached Dwelling	not permitted
Attached Dwelling	not permitted
Cottage Court	not permitted
Duplex	not permitted
Triplex	not permitted
Quadraplex	not permitted
Small Apartment	not permitted
Large Apartment	not permitted
Manufactured Home/Park	not permitted
Accessory Dwelling Unit	not permitted
Recreational Vehicle Park	not permitted
Residential Accessory	not permitted
Small Commercial	permitted
Live/Work	permitted
Mixed-Use Commercial	permitted
Large Commercial	permitted
Highway Commercial	permitted
Industrial	permitted
Carts, Kiosks, Food Trailers	permitted
Temporary Commercial	permitted
Commercial Accessory	permitted
Civic Buildings	permitted

The following standards apply to all Lots within an Employment Center: Industrial (EC-I) Place Type:

1. **Intent.** The intent of the Employment Center is to provide a place for large-footprint industrial uses (and associated loading areas and truck access) with connectivity to surrounding walkable neighborhoods, Civic Spaces, and commercial centers sufficient for pedestrian and bicycle connections between the two to be feasible.
2. **Uses Permitted.** The following land uses are permitted:
   - Retail: Characterizing premises available for the sale of merchandise and food service.
   - Office: Premises available for the transaction of general business but excluding Retail and Manufacturing uses.
   - Basic Industrial: An establishment engaged in the basic processing and manufacturing of material predominately from extricated or raw materials, or a use engaged in storage of, or manufacturing processes utilizing flammable or explosive materials , or storage of, or manufacturing processes which are commonly recognized as offensive, unless such use is specifically prohibited.
   - Manufacturing general: an establishment engaged in the manufacture, predominantly from previously prepared materials, of finished products or parts, including processing, fabrication, assembly, treatment and packaging of such products, and incidental storage, sales, and distribution of such products.
   - Automobile and/or truck fueling, servicing, and washing facilities
   - All non-residential uses not listed here may apply for a Special Use Permit.
3. **Access.** A safe, direct, and demarcated means of pedestrian and bicycle access shall be provided from the Primary Frontage Line to the Primary Entrance of each building.
4. **Parking.** Parking in the first layer shall not exceed the width of one drive aisle that is double-loaded with head-in parking.
5. **Truck Loading Docks.** Truck loading docks shall be permitted only in the Third Layer.

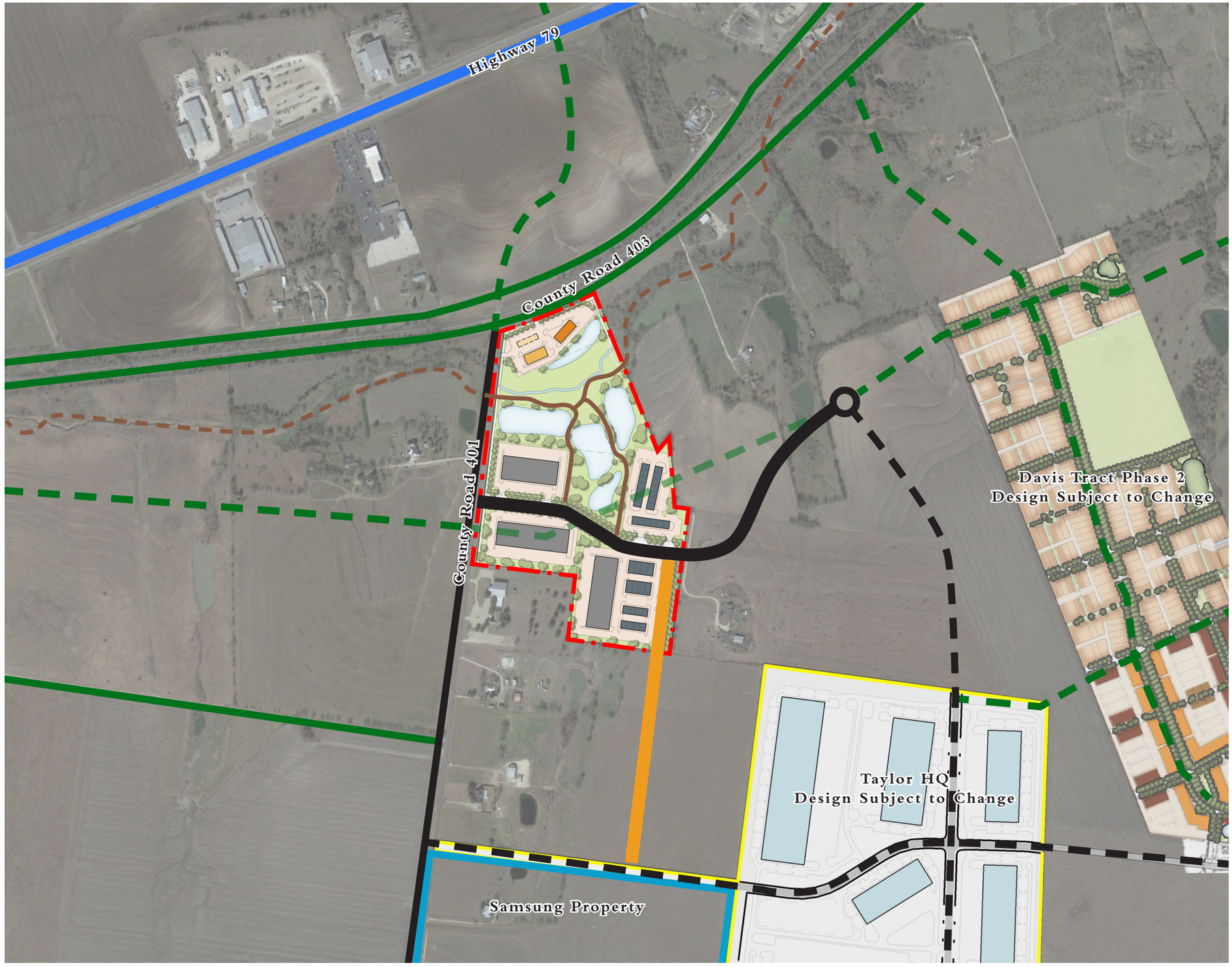
Blocks	
Block Length (maximum)	1,400 ft.
Block Perimeter (maximum)	5,600 ft.
Public Frontage (Right of Way)	
Sidewalk Zone Width	See *Thoroughfare Types (B.8-B.9)*
Landscape Zone	
Vehicular Parking Zone Width	
Vehicular Travel Zone Width	
Street Types	
Rural Street	not permitted
Residential Alley	not permitted
Commercial Alley	permitted
Yield Street	not permitted
Neighborhood Street	permitted
Neighborhood Avenue	permitted
Side Street	permitted
2-Lane Community Boulevard	permitted
4-Lane Community Boulevard	permitted
Path	permitted
Trail	permitted

Lots	
Width (minimum)	none
Area (minimum)	none
Lot coverage (maximum)	none
Build-to-Line (range)	none
Facade Buildout (minimum)	none
Stories (maximum)	5 stories
Parking Location	
First Layer	permitted[4]
Second Layer	permitted
Third Layer	permitted
On-Street	permitted
RV Storage	not permitted
Private Frontage Types	
Common Yard	not permitted
Porch with Optional Fence	not permitted
Terrace	not permitted
Forecourt	not permitted
Stoop	not permitted
Storefront and Awning	permitted
Gallery	permitted
Arcade	not permitted
Building Disposition	
Edgeyard	permitted
Sideyard	permitted
Courtyard	permitted
Rearyard	permitted

Building Types	
Detached Dwelling	not permitted
Attached Dwelling	not permitted
Cottage Court	not permitted
Duplex	not permitted
Triplex	not permitted
Quadraplex	not permitted
Small Apartment	not permitted
Large Apartment	not permitted
Manufactured Home/Park	not permitted
Accessory Dwelling Unit	not permitted
Recreational Vehicle Park	not permitted
Residential Accessory	not permitted
Small Commercial	permitted
Live/Work	permitted
Mixed-Use Commercial	permitted
Large Commercial	permitted
Highway Commercial	permitted
Industrial	not permitted
Carts, Kiosks, Food Trailers	permitted
Temporary Commercial	permitted
Commercial Accessory	permitted
Civic Buildings	permitted

The following standards apply to all Lots within a Employment Center: Commercial (EC-C) Place Type:

1. **Intent.** The intent of the Employment Center - Commercial is to provide a place for highway-oriented Commercial uses with sufficient connectivity to surrounding walkable neighborhoods, Civic Spaces, and employment centers that pedestrian and bicycle connections between the two are feasible.
2. **Uses Permitted.** The following land uses are permitted:
   - Retail: characterizing premises available for the sale of merchandise and food service.
   - Office: premises available for the transaction of general business but excluding Retail and Manufacturing uses.
   - Automobile and/or truck fueling, servicing, and washing facilities
   - All non-residential uses not listed here may apply for a Special Use Permit.
3. **Access.** A safe, direct, and demarcated means of pedestrian and bicycle access shall be provided from the Primary Frontage Line to the Primary Entrance of each building.
4. **Parking.** Parking in the first layer shall not exceed the width of one drive aisle that is double-loaded with head-in parking.
5. **Signage.** Exceptions to the Sign Standards of the LDC may be granted by Warrant in order to provide visibility for businesses from US 79.



Key

- Subject Property
- Existing Thoroughfare
- Proposed Thoroughfare
- Previously Proposed Thoroughfare

Thoroughfare Designations

- Regional Road
- Community Boulevard
- Industrial Boulevard
- Industrial Street
- Trail

Notes

The thoroughfare layout shown here is based on the updates to the Transportation Master Plan proposed in the Neighborhood and Employment Center Plans for Davis Tract and Taylor HQ.

0 mi. 1/16 mi. 1/8 mi. 1/4 mi.

N

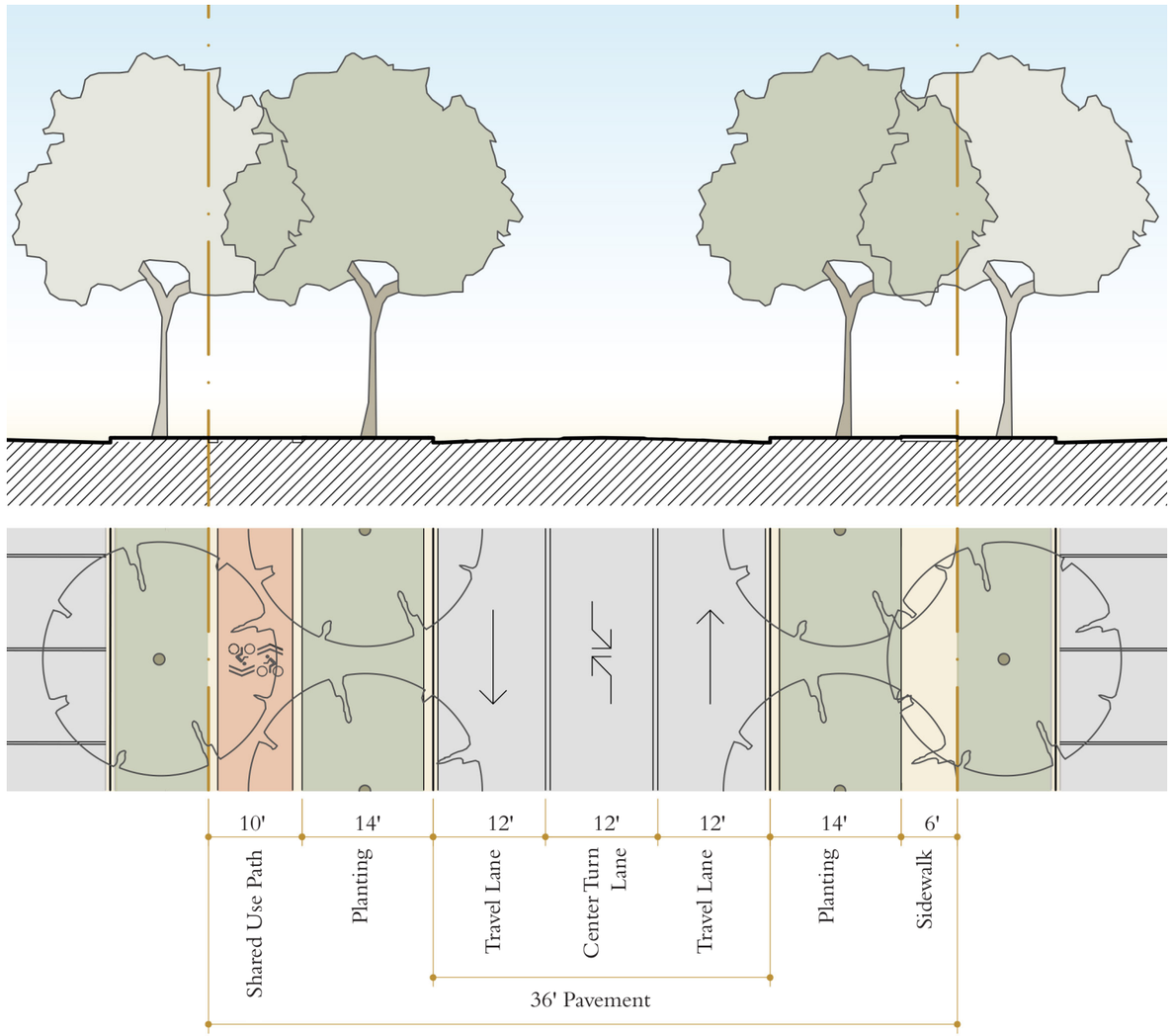
The design is subject to change. Not for construction.

Key

- Subject Property
- IB-80-36
- IS-50-24
- TR-20
- Trail in Civic Space

N

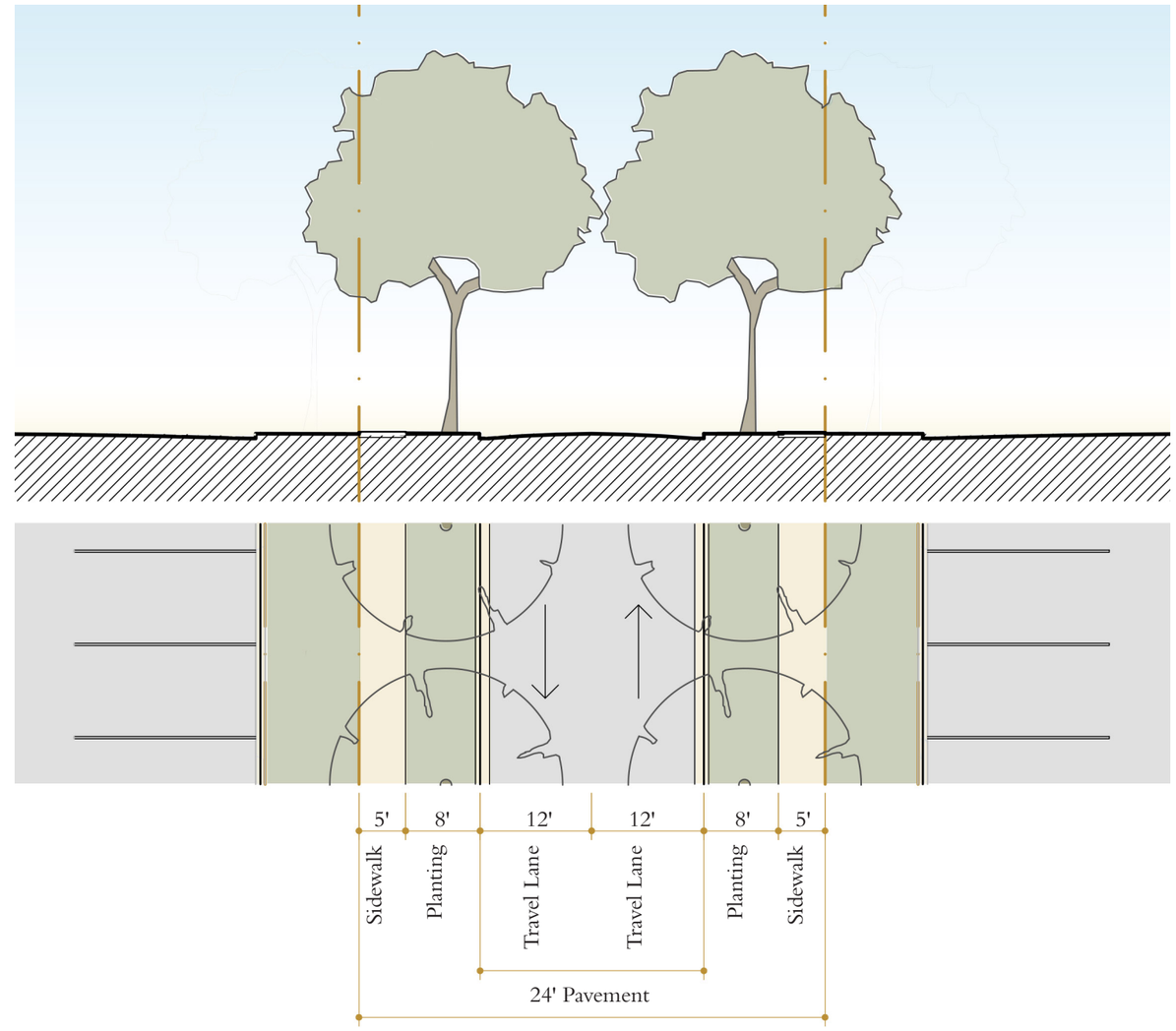
0 ft. 150 ft. 300 ft. 600 ft.



IB-80-36

Thoroughfare Type:	Industrial Boulevard	**Vehicular Clear Width:**	36 ft.
Vehicular Movement:	2-way	**Curb Type:**	Header
Design Speed:	35 mph	**Ownership:**	Publicly Owned
Design Vehicle:	WB-67	**Typical Utilities:**	Sanitary Sewer, Storm Sewer, Water

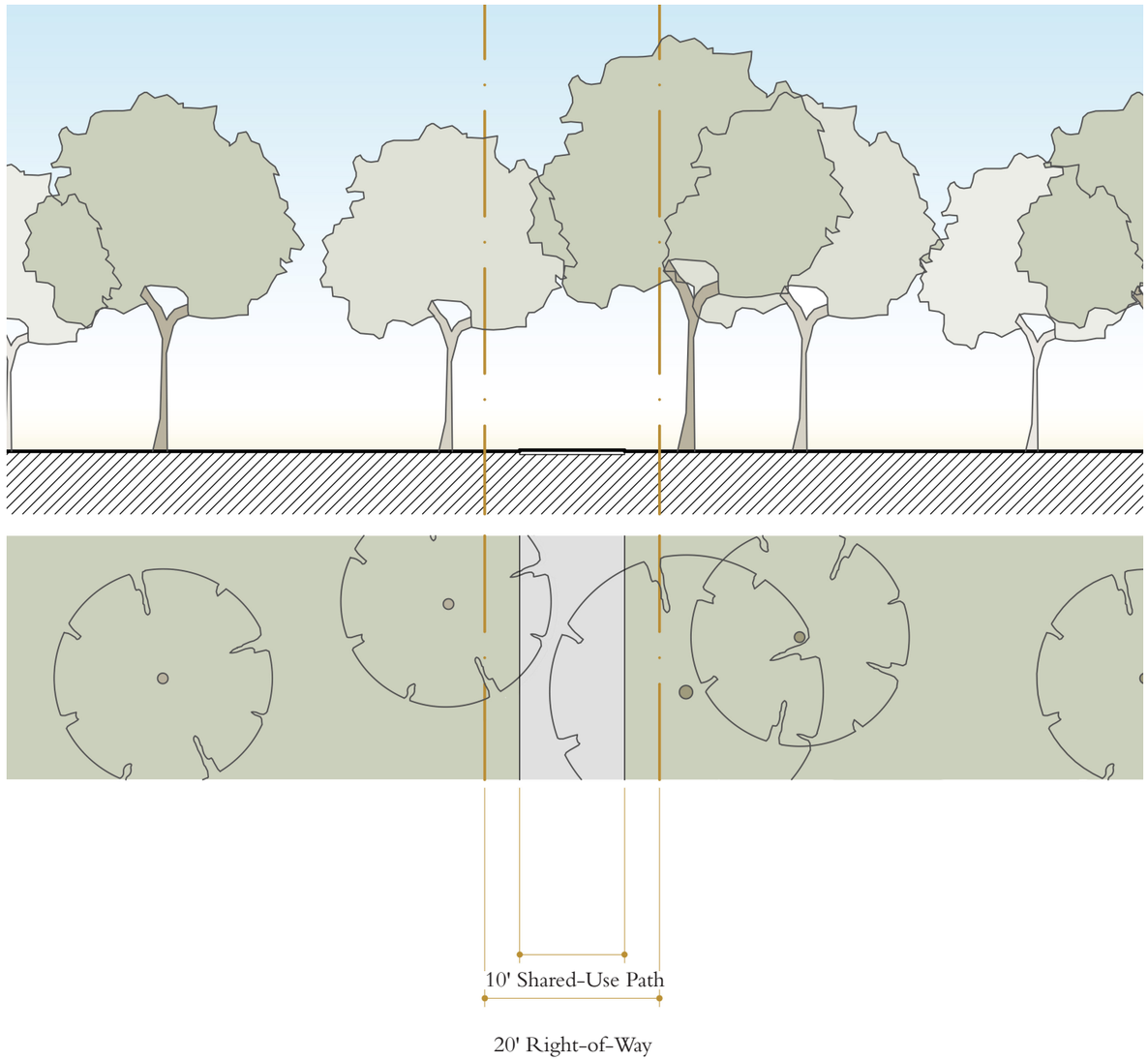
Notes: The size of the planting strip may be increased or decreased to accommodate grade change.



IS-50-24

Thoroughfare Type:	Industrial Street	**Vehicular Clear Width:**	24 ft.
Vehicular Movement:	2-way	**Curb Type:**	Header
Design Speed:	30 mph	**Ownership:**	Publicly Owned
Design Vehicle:	WB-40	**Typical Utilities:**	Sanitary Sewer, Storm Sewer, Water

Notes: The size of the planting strip may be increased or decreased to accommodate grade change.



TR-20

Thoroughfare Type:	Trail	**Tree Spacing:**	33 ft.
Vehicular Movement:	N/A	**Curb Type:**	N/A
Design Speed:	N/A	**Ownership:**	Publicly or Privately Owned
Vehicular Clear Width:	N/A	**Typical Utilities:**	N/A

Notes:

Key

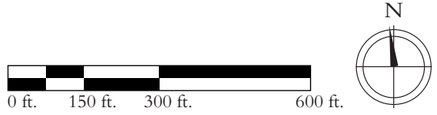
- Subject Property
- Park
- Potential Additional Park

Civic Space Allocation

6.8 ac.	Civic Space in Subject Property[1]
47.6 ac.	Total Area of Subject Property
14.3%	Civic Space Ratio

Notes

1. The Civic Space ratio is calculated based only on the area zoned as Civic Space on the Regulating Plan and does not include other areas shown as stormwater management facilities but zoned as Employment Center (See #1 on page B.4)



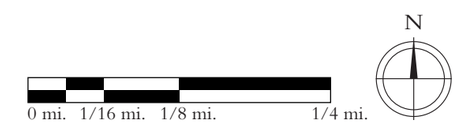
C. Supplemental Plans

The Supplemental Plans chapter is a set of additional plans that elaborates on the specific development scenario used as the basis for this Employment Center Plan. This information includes the Building Types, uses, and parking incorporated into the design, how that design proposes to address matters such as fire apparatus access, and particular features of the design that contribute to the intended character of the development. The information presented in this chapter reflects one possible development scenario for this Employment Center Plan. Other scenarios and refinements to the design are anticipated and shall be permitted within the bounds of the requirements in the Regulations chapter and all other applicable regulations.

Plan in Context C.2
Program Summary C.3
Emergency Access Diagram C.4
Addressing Diagram C.5
Detailed Parking Program C.6

Key

Subject Property



Key

Subject Property

Industrial

Light Industrial	191,100 sq.ft.
Flex	81,600 sq.ft.
Total Industrial	**272,700**

Commercial

Gas Station	9,425 sq.ft.
Gas Station Pumps	-
Retail	9,000 sq.ft.
Total Commercial	**18,425 sq.ft.**

N

0 ft. 150 ft. 300 ft. 600 ft.

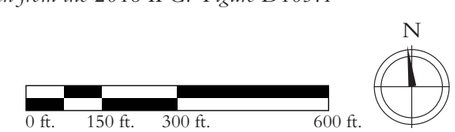
Key

- Subject Property
- 26-foot Fire Apparatus Access Roads
- 20-foot Fire Apparatus Access Roads
- Buildings over 30 feet
- Lots with buildings under 30 feet

Notes

1. This diagram provides one scenario for this Employment Center Plan to comply with the IFC as adopted by the City of Taylor. Refinements to Fire Apparatus Access are anticipated in subsequent stages of the design process and the final Fire Apparatus Access is subject to the approval of the Fire Code Official.
2. For buildings 30 feet tall or greater:
   - Fire Apparatus Access Roads shall be 26 feet clear minimum.
   - Fire Apparatus Access Roads shall be between 15 and 30 feet from the building.
   - Fire Apparatus Access Roads shall provide access to one complete side of the building, as determined by the Fire Official.
3. For buildings less than 30 feet tall:
   - Fire Apparatus Access Roads shall be 20 feet clear minimum
4. All Fire Apparatus Access Roads shall have an effective inside turning radius of 15 feet at streets and alleys and 25 feet at parking lots.
5. All Fire Apparatus Access Roads shall be a maximum distance of 150 feet from all portions of any building.
6. Fire Apparatus Access Roads may consist of pavement, stabilized soil, stabilized grass, or any material rated to support the weight of emergency vehicles.
7. Where a fire hydrant is located on a Fire Apparatus Access Road, the minimum road width shall be 26 feet (7925 mm), exclusive of all shoulders.

Taken from the 2018 IFC: Figure D103.1

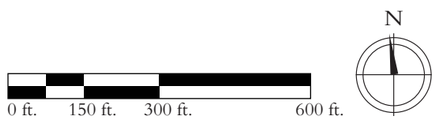


Thoroughfare Names & Key

- Subject Property
- (1) _____Boulevard
- (2) _____Boulevard
- (3) County Road 403

Notes

1. This addressing plan is conceptual and is subject to refinements in future phases.



Assumed Parking Ratios	Spaces
Light Industrial	1 per 1,000 sq.ft.
Flex Office	1 per 350 sq.ft.
Retail	1 per 200 sq.ft.

Parking counts provided are approximate and assume 10' x 20' spaces with 24' drive aisles. Further refinement will be needed to account for accessible parking, EV parking, dumpster location, etc.

Area A

Industrial	Program	Spaces
Building A1	53,400 sq.ft.	54
Building A2	69,000 sq.ft.	69
Total Requested		**123**
Parking Provided		Spaces
Provided in Parking Lots		154
Total Provided		**154**
Difference		**+31**

Area B

Industrial	Program	Spaces
Building B1	68,700 sq.ft.	69
Flex Office	Program	Spaces
Building B2	12,800 sq.ft.	37
Building B3	12,800 sq.ft.	37
Building B4	8,000 sq.ft.	23
Building B5	8,000 sq.ft.	23
Total Requested		**189**
Parking Provided		Spaces
Provided in Parking Lots		73
Total Provided		**211**
Difference		**+22**

Area C

Flex Office	Program	Spaces
Building C1	12,000 sq.ft.	35
Building C2	14,000 sq.ft.	40
Building C3	14,000 sq.ft.	40
Total Requested		**115**
Parking Provided		Spaces
Provided in Parking Lots		115
Total Provided		**115**
Difference		**0**

Assumed Parking Ratios	Spaces
Light Industrial	1 per 1,000 sq.ft.
Flex Office	1 per 350 sq.ft.
Retail	1 per 200 sq.ft.

Parking counts provided are approximate and assume 10' x 20' spaces with 24' drive aisles. Further refinement will be needed to account for accessible parking, EV parking, dumpster location, etc.

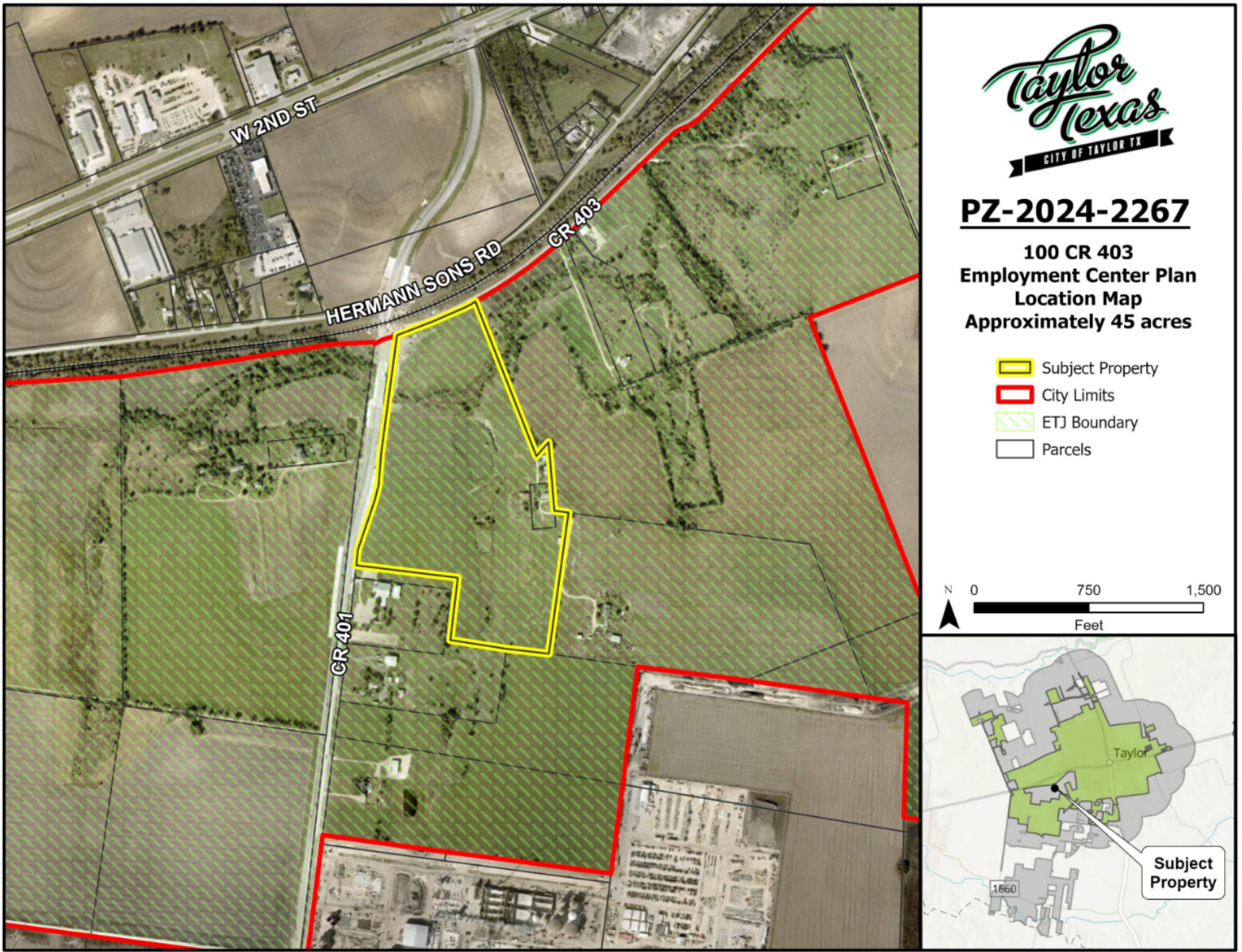
Area D

Industrial	Program	Spaces
Building D1	9,425 sq.ft.	48
Building D2	9,000 sq.ft.	45
Total Requested		**93**
Parking Provided		Spaces
Provided in Parking Lots		110
Total Provided		**110**
Difference		**+17**

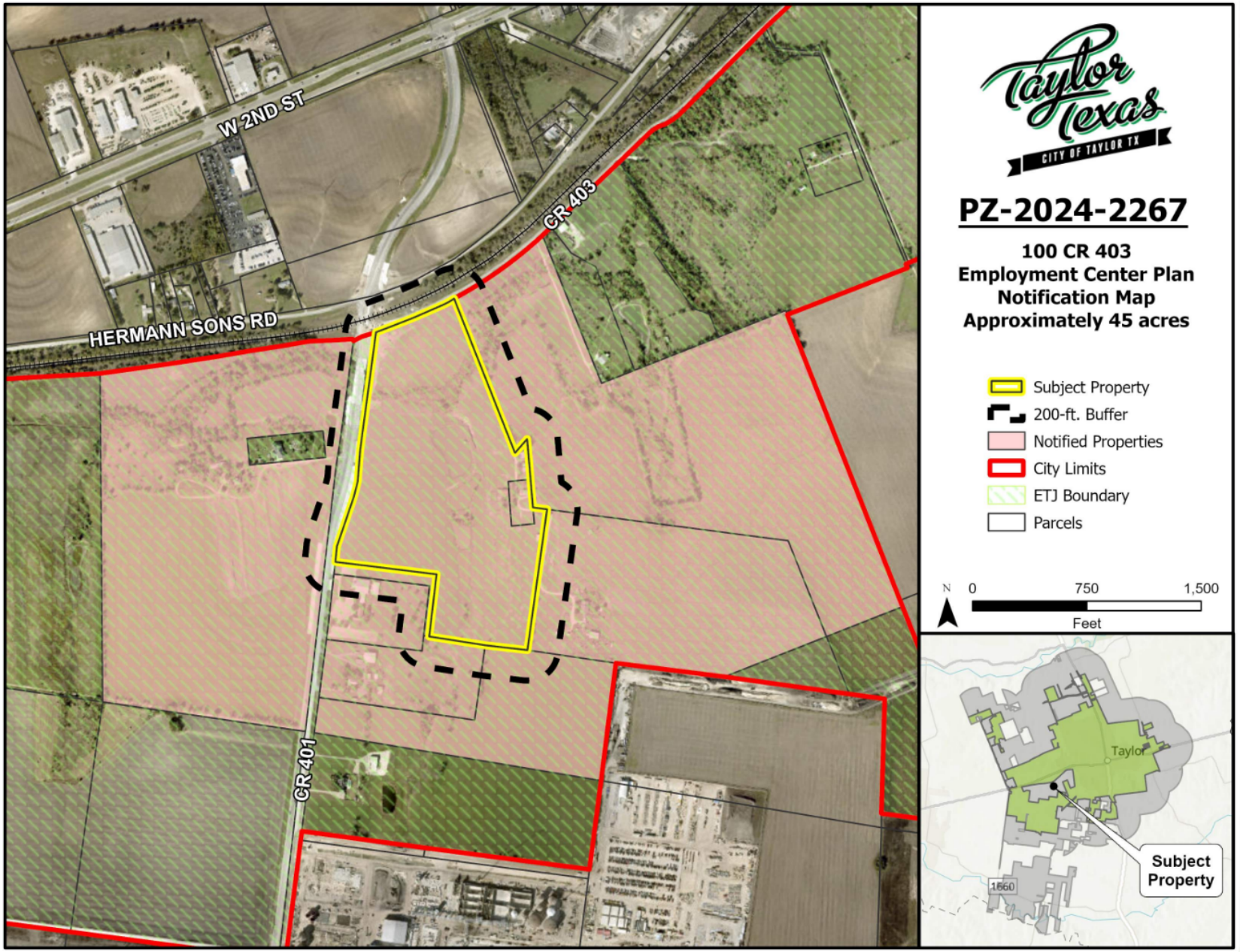
PZ-2024-2267

Request: To hold a public hearing and introduce Ordinance 2025-24 for an Employment Center Plan for Forterra Business Park at 100 County Road 403

Location Map

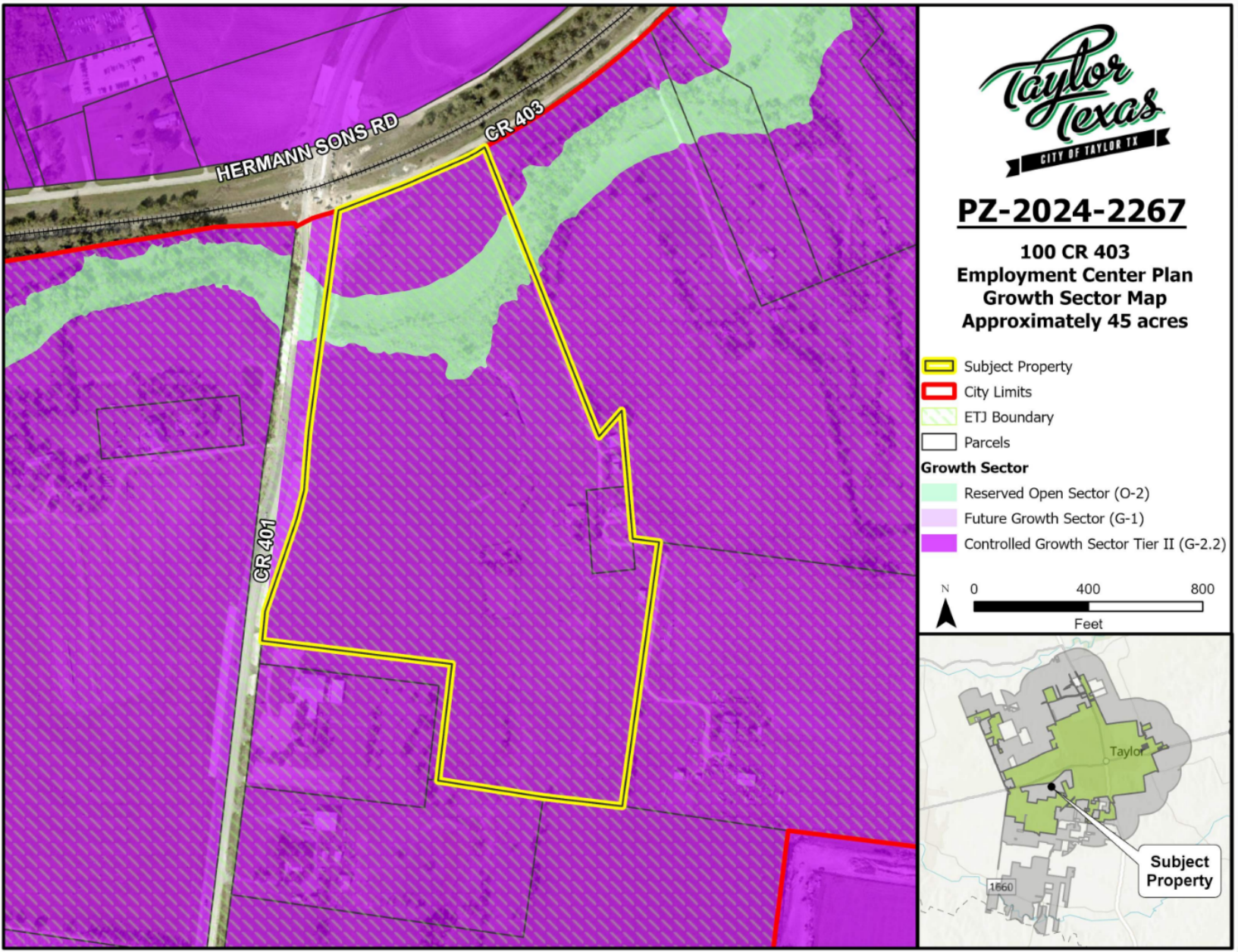


Notification Map

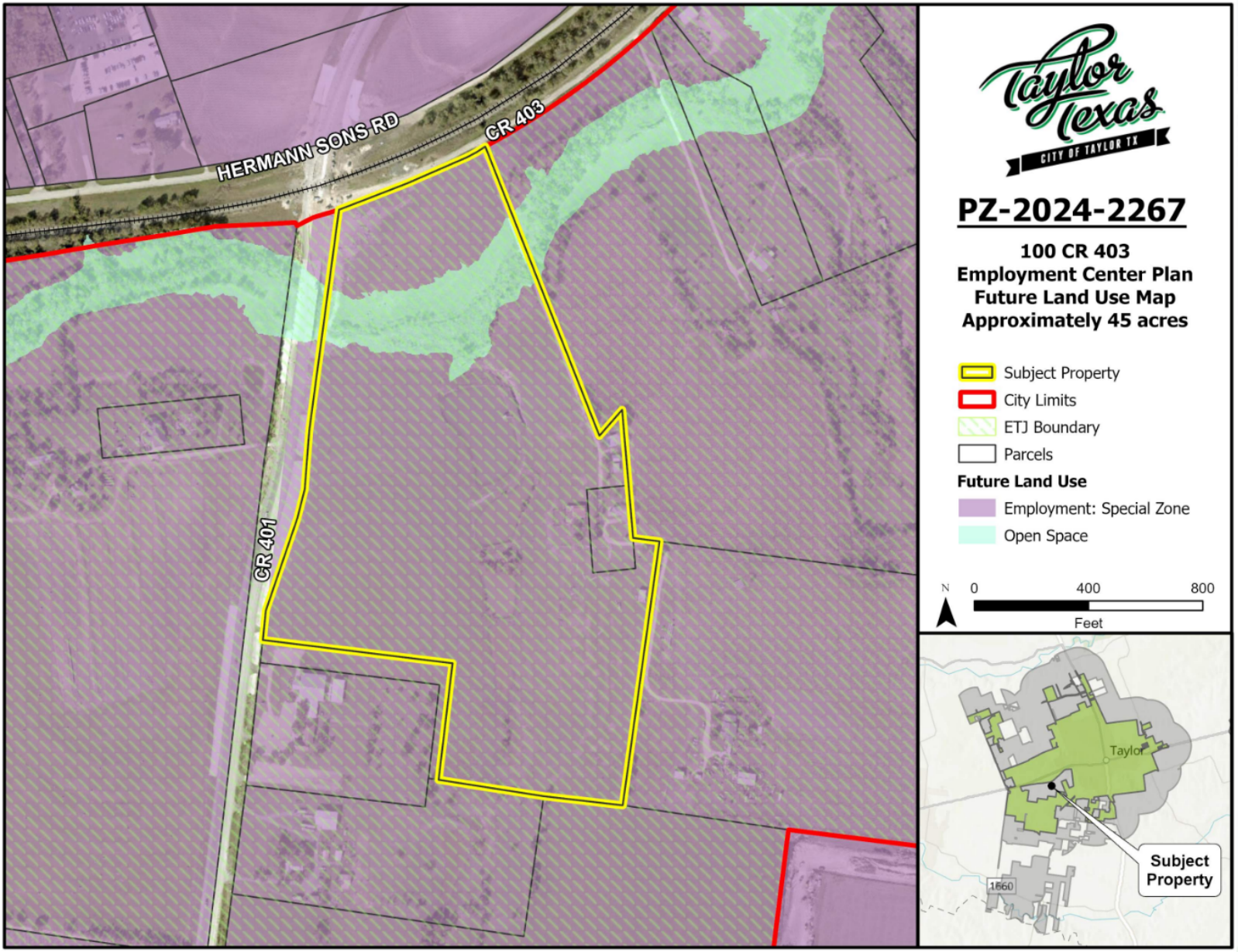


- 9 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received two responses in opposition and none for approval of the request from the notified parties.

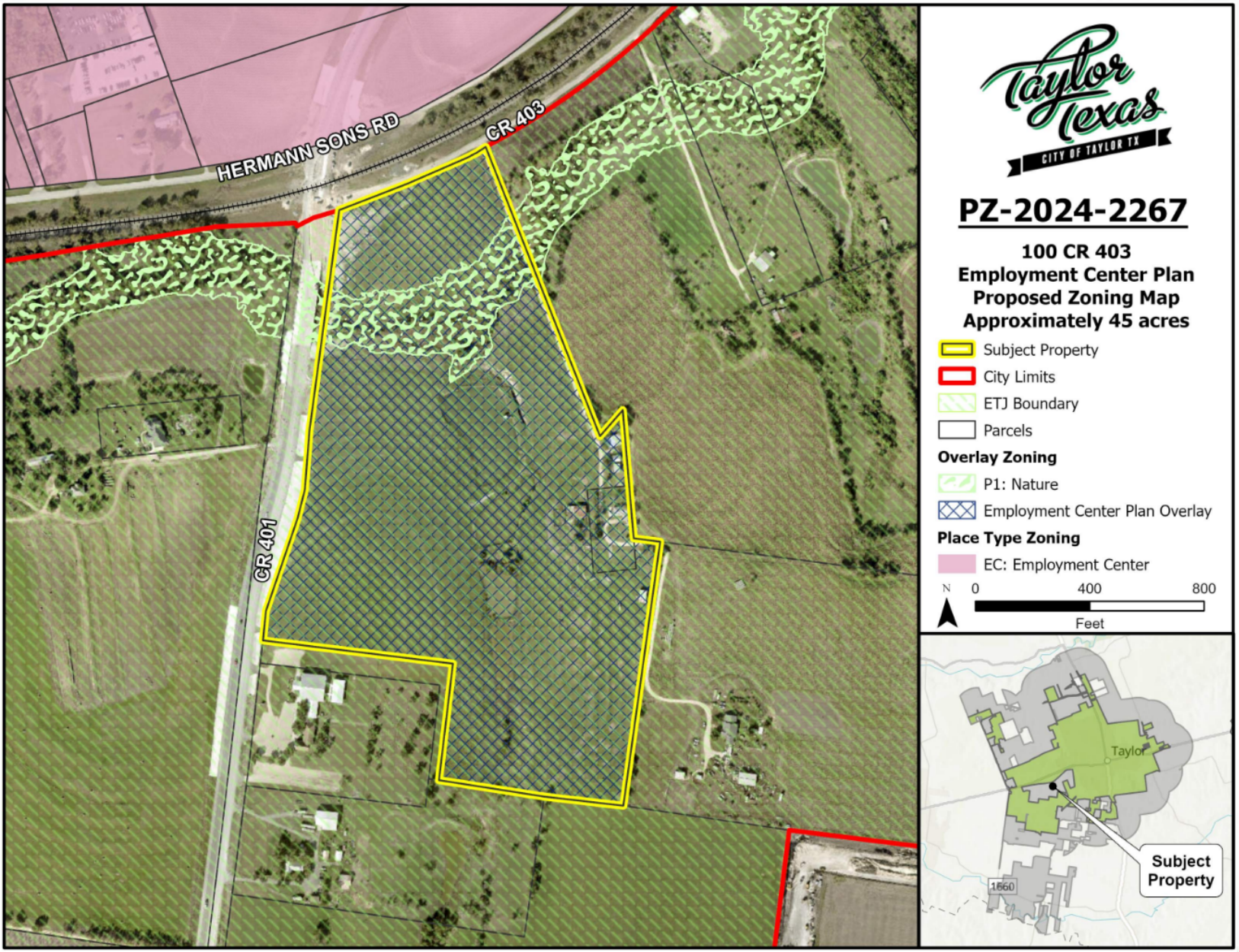
Growth Sector Map



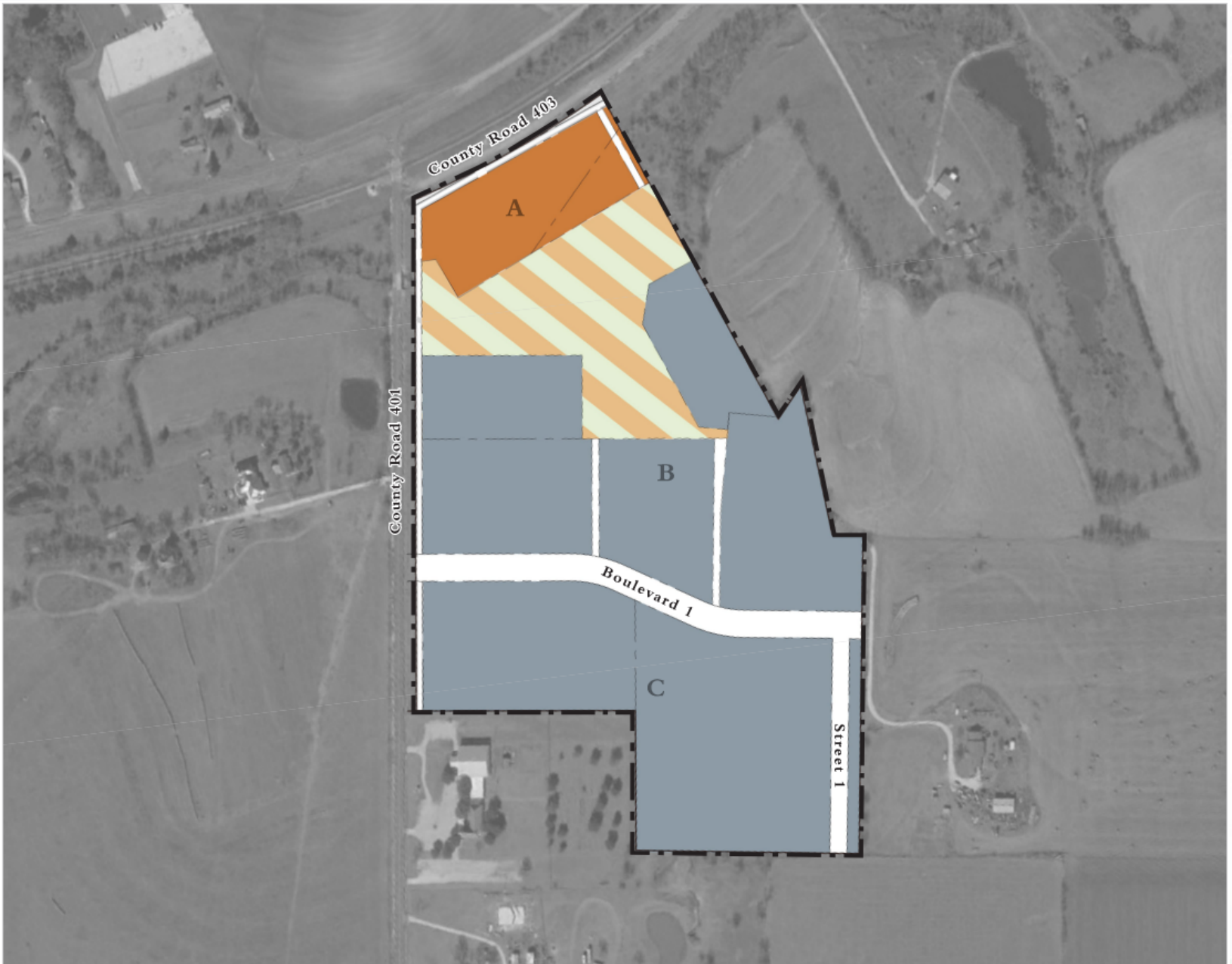
Future Land Use Map



Proposed Zoning: EC- Employment Center



ECP - Regulating Plan



Key

- Subject Property
- EC-C: Employment Center Commercial
- EC-I: Employment Center Industrial
- CS with P1 overlay

General Standards

1. Based on the proposed industrial land uses and associated block sizes, this Employment Center Plan proposes revisions to the Transportation Master Plan. These revisions are illustrated on the Transportation Master Plan Diagram (B.7).

ECP - Concept Plan

Proposed Warrants/Variances

i. A Warrant is recommended to allow the Civic Space at this location to include a stormwater management facility provided its design meets the following condition:
   - The stormwater pond shall be shaped and landscaped in a naturalistic way that is consistent with the character of a Park (LDC § 4-120).
   - The Civic Space shall include a trail that connects to the Thoroughfare network as illustrated in the Transportation Master Plan Diagram and the Thoroughfare Types Plan

P&Z Recommendation

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 5-1 to recommend **Approval** of the proposed Employment Center Plan referred to as Forterra Business Park with the stipulated warrants.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 5.

Agenda Title: **Consider approval of Ordinance 2025-26 regarding a request for an Employment Center Plan, generally located at 701 NW Carlos G Parker Blvd, consisting of approximately 3.2439 acres of land situated in the Fireman's addition, Part of Lot 1, more particularly described by the Williamson Central Appraisal District Parcel R367817, Taylor, Williamson County, Texas.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Development Services Department

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

The applicant submitted a request for an Employment Center located at 701 NW Carlos G. Parker. Initially submitted in February, the applicant is seeking to use this site for commercial and warehousing purposes. The applicant has worked with the City to meet the requirements for an Employment Center Plan as outlined in the Land Development Code. The proposed plan consists of two 17,500-square-foot office/warehouse buildings that run parallel to each other.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Upon analyzing the request for an Employment Center Plan for commercial and industrial uses in EC – Employment Center Place Type, the proposed plan is consistent with the current Place Type for the property. The proposed plan aligns with the Future Land Use Map and growth sector for the area envisioned in the Comprehensive Plan. The building types allowed in the proposed Employment Center allow for minimal impact on the residential and civic spaces nearby. The permitted building types allowed in the Plan are: Small Commercial, Live/Work, Mixed-Use Commercial, Large Commercial, Highway Commercial, Industrial, Carts, Kiosks, Food Trailers, Temporary Commercial, Commercial Accessory and Civic Buildings. The only building type currently proposed in this plan is Small Commercial, a commercial building type that is the most sensitive to a residential neighborhood.

A public hearing was held, and the ordinance was introduced at the August 28, 2025, City Council meeting.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend approval of the request.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: August 12, 2025
City Council Public Hearing: August 28, 2025
City Council Action: September 10, 2025

7. OTHER OPTIONS

8. ATTACHMENTS

1. PZ-2025-2395 701 Carlos G. Parker ECP Staff Report
2. PZ-2025-2395 Letter of Intent
3. PZ-2025-2395 Location Map
4. PZ-2025-2395 Current Zoning
5. PZ-2025-2395 Growth Sector
6. PZ-2025-2395 Future Land Use
7. PZ-2025-2395 Notification Map
8. PZ-2025-2395 701 Carlos G. Parker ECP Ordinance 2025-26
9. PZ-2025-2395 Survey Exhibit A
10. PZ-2025-2395- Employment Center Plan Exhibit B
11. PZ-2025-2395 PPT (P&Z vote corrected)

City of Taylor
PZ-2025-2395
Employment Center Plan
Staff Report

Item Details

Subject Property:	Generally located at 701 NW Carlos G Parker Blvd
Total Acreage:	Approximately 3.2439 acres
Legal Description:	Legally described as approximately 3.2439-acre tract of land part of and out of the Fireman's Addition, part of Lot 1, Taylor, Williamson County, Texas.
Applicant:	Jed Laver, Sikes Group
Property Owner(s):	SNJ HOLDINGS LLC, Chul Kon Yang
Request:	A request for an Employment Center Plan
Case History:	This is the first hearing of this request.

Overview of Applicant's Request & Background

The applicant submitted a request for an Employment Center located at 701 NW Carlos G. Parker. Initially submitted in February, the applicant is seeking to use this site for commercial and warehousing. The subject property is internally focused, as it does not have significant street frontage, and is located behind City of Taylor's Fire Station 2.

The applicant has worked with the City to meet the requirements for an Employment Center Plan as outlined in the Land Development Code. The plan that is proposed preliminarily consists of two 17,500 square foot office/warehouse buildings that run parallel to each other.

Location:

The subject property is located at 701 NW Carlos G Parker Blvd. The subject property is located along NW Carlos G. Parker. It is situated between First Baptist Church Taylor to its East, Grove at Bull Creek to its North.

Physical and Natural Features:

The site has a flat topography and consists of one existing warehouse/office structure with a parking lot.

Growth Sector Designations:

The subject property is located entirely within the Infill Neighborhood Sector (G-4).

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 is assigned the Future Land Use designation of Market Center: Community. Market Centers can be developed as new centers or as a redevelopment of an existing suburban big box retail center. At the scale of a community center uses should serve several neighborhoods within the city. Community centers often include discount department stores, home improvement stores, sporting goods, apparel, booksellers, restaurants, and supermarkets.

The subject property is zoned as EC: Employment Center. Employment Centers are areas within the community that are intended to provide locations for major employment and industrial development. As such, these areas may not be able to meet the development standards or character of the other neighborhood development patterns. Employment Centers should still be developed in a manner that is consistent with the City's overall master plans, street network, and adjacent neighborhoods, but may require modifications to block dimensions, civic space locations, building types and sizes, etc. The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	P5: Urban Center and P3: Neighborhood	Infill Neighborhood Sector (G-4)	Market: Community and Neighborhood Infill	Agricultural and Residential
South	P5: Urban Center and CS: Civic Space	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Agricultural
East	CS: Civic Space	Infill Neighborhood Sector (G-4)	Market: Community	Place of Worship
West	P5: Urban Center	Infill Growth Sector (G-5)	Market: Community	Agricultural

Transportation

The subject property is located along NW Carlos G. Parker. The applicant is proposing access to the lot from the western end of the property. There are no other thoroughfares that will connect to the lot.

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 zoning map amendment request. Fifteen (15) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, July 27, 2025.

Staff Analysis

Upon analyzing the request for an Employment Center Plan for commercial and industrial uses in EC – Employment Center Place Type, the proposed plan is consistent with the current Place Type for the property. The proposed plan aligns with the Future Land Use Map and growth sector for the area envisioned in the Comprehensive Plan. The building types allowed in the proposed

Employment Center allow for minimal impact on the residential and civic spaces nearby. The permitted building types allowed in the Plan are: Small Commercial, Live/Work, Mixed-Use Commercial, Large Commercial, Highway Commercial, Industrial, Carts, Kiosks, Food Trailers, Temporary Commercial, Commercial Accessory and Civic Buildings. The only building type currently proposed in this plan is Small Commercial, a commercial building type that is the most sensitive to a residential neighborhood.

The plan consists of two parallel buildings that have been identified as one story tall. These buildings, as well as the roadway configuration ensure that commercial buildings will not be directly adjacent to residences. The private streets created for the Employment Center Plan meet safety standards and will come with sidewalks that meet the City's requirements. The road configuration also allows the Church use the access if they desire.

Because of the lot's irregular shape, the development is primarily located in the third layer. Receiving access from NW Carlos G. Parker, the lot is a flag lot, with the first and second layer located towards the street. Phase 3, located in the front of the lot, is likely to remain with current footprint as indicated by owner. However, the Employment Center identifies arcade, gallery, storefront, or stoop as frontage types, ensuring a commercial use that will match the intensity of the neighborhood if Phase 3 were to develop.

The Employment Center allowable building types, uses, and general layout ensures the applicant can maximize utility from a thoroughfare like NW Carlos G. Parker while limiting the negative effects to the Civic and Residential uses nearby.

Staff Recommendation

For the reasons stated in the staff analysis, staff recommends approval of the Employment Center Plan. Staff believe the applicant meets the requirements of Land Development Code and the Envision Taylor Comprehensive Plan.

Attachments:

a) Letter of Intent from Applicant
b) Location Map
c) Existing Zoning Map
d) Growth Sectors Map
e) Future Land Use Map
f) Notification Map
g) Draft Ordinance 2025-XX
    1. Survey
    2. Employment Center Plan

SIKES GROUP ARCHITECTS
12012 Wickchester, Suite 650
Houston, Texas 77079
T: 281.759.7400

RE: 701 NW Carlos Parker Blvd Taylor TX 76574

Employment Center Development Plan Letter

To whom it may concern.

Our office Sikes Group Architects, SGA, has prepared an employment center plan, A1.01. The purpose of this plan is to let the city know of our intended development of the Lot described on the plan sheet, located at 701 NW Carlow Parker blvd. It is the intent of the owner to build two metal buildings of 17,500 SF each to house ware house and offices for rent. After the completion of these buildings the owner intends to further develop the front have, street side of the property into a retail strip center for future businesses. The exact nature of the final phase will be determined by market analytics.

Please let us know if you have any additional question.

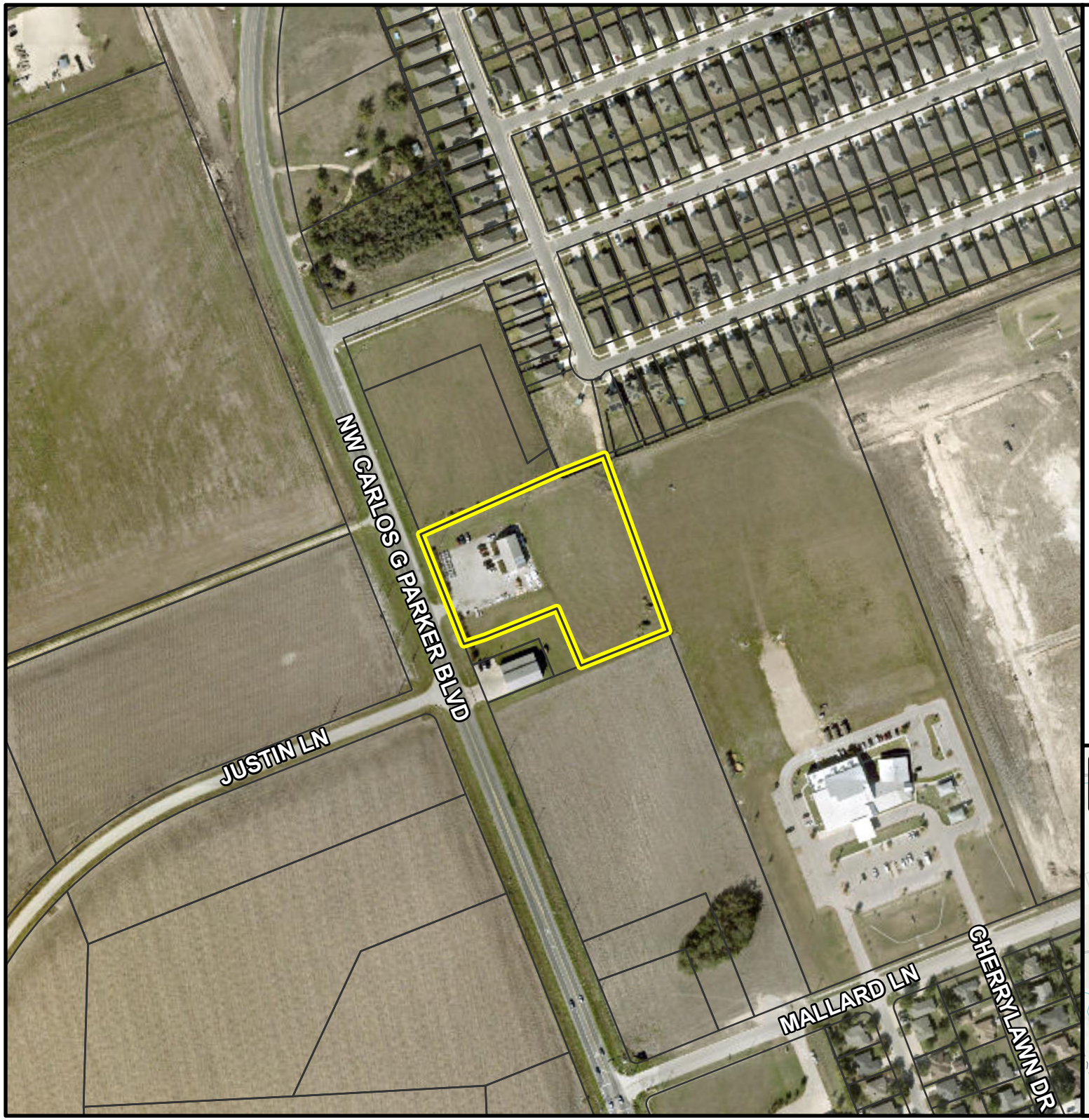
Jed Laver
Project Archtiect

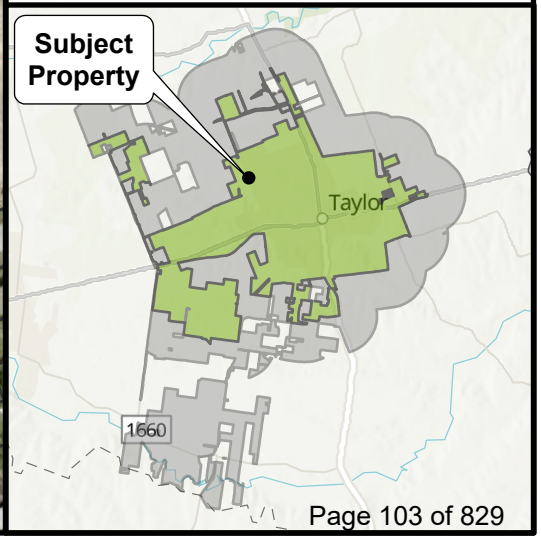
PZ-2025-2395

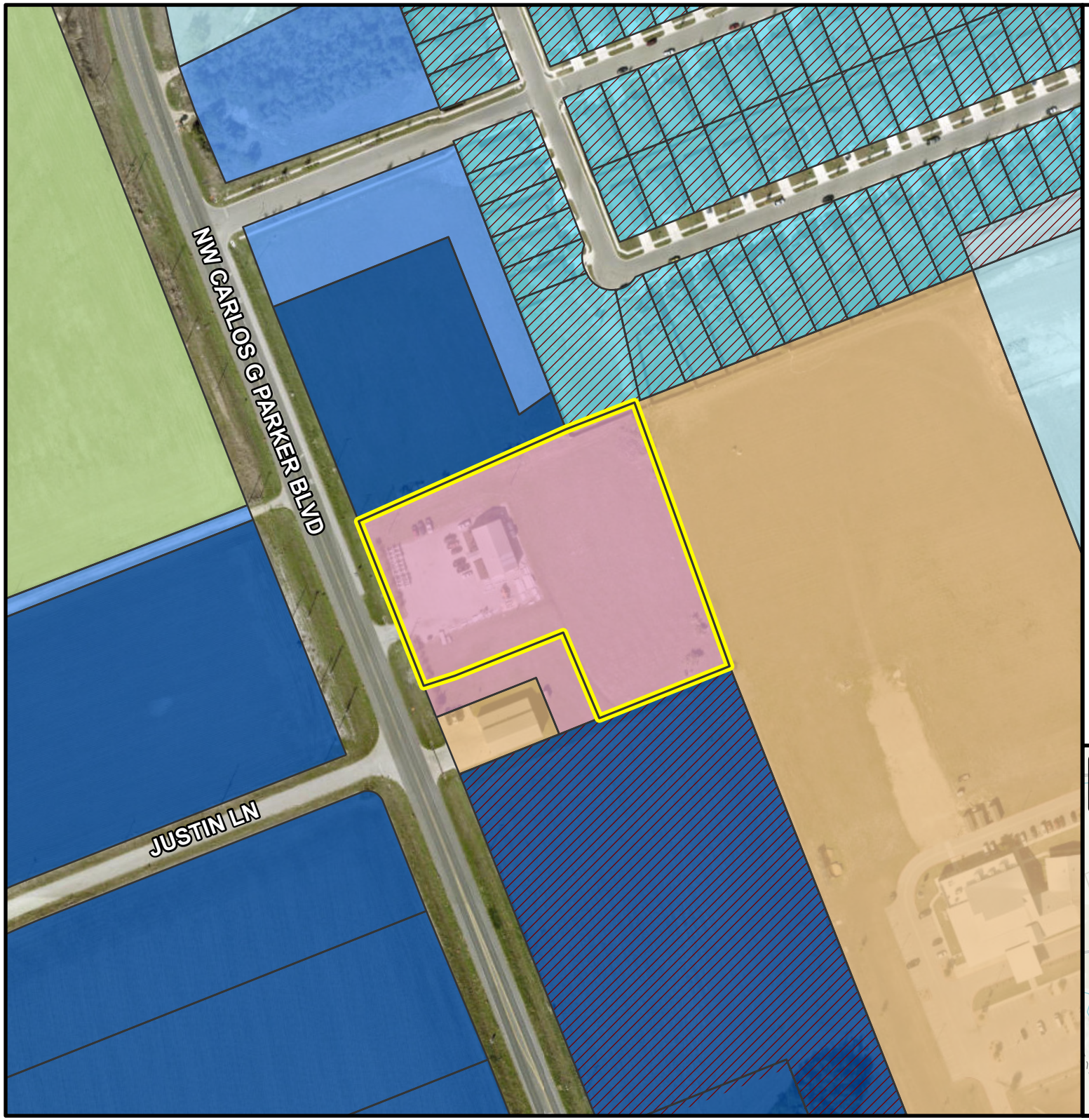
701 NW Carlos G Parker Blvd.
Employment Center Plan
Location Map
Approximately 3.8 acres

Subject Property
Parcels

N 0 310 620
Feet







PZ-2025-2395

701 Carlos G Parker Blvd.
Employment Center Plan
Current Zoning Map
Approximately 39 acres

- Subject Property
- Parcels

Overlay Zoning

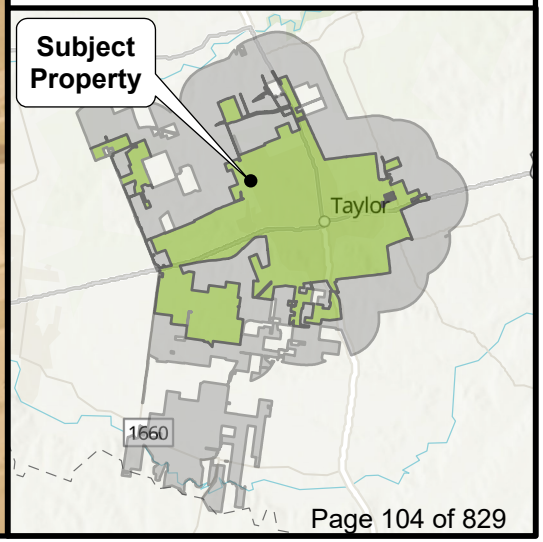
- Planned Development Overlay

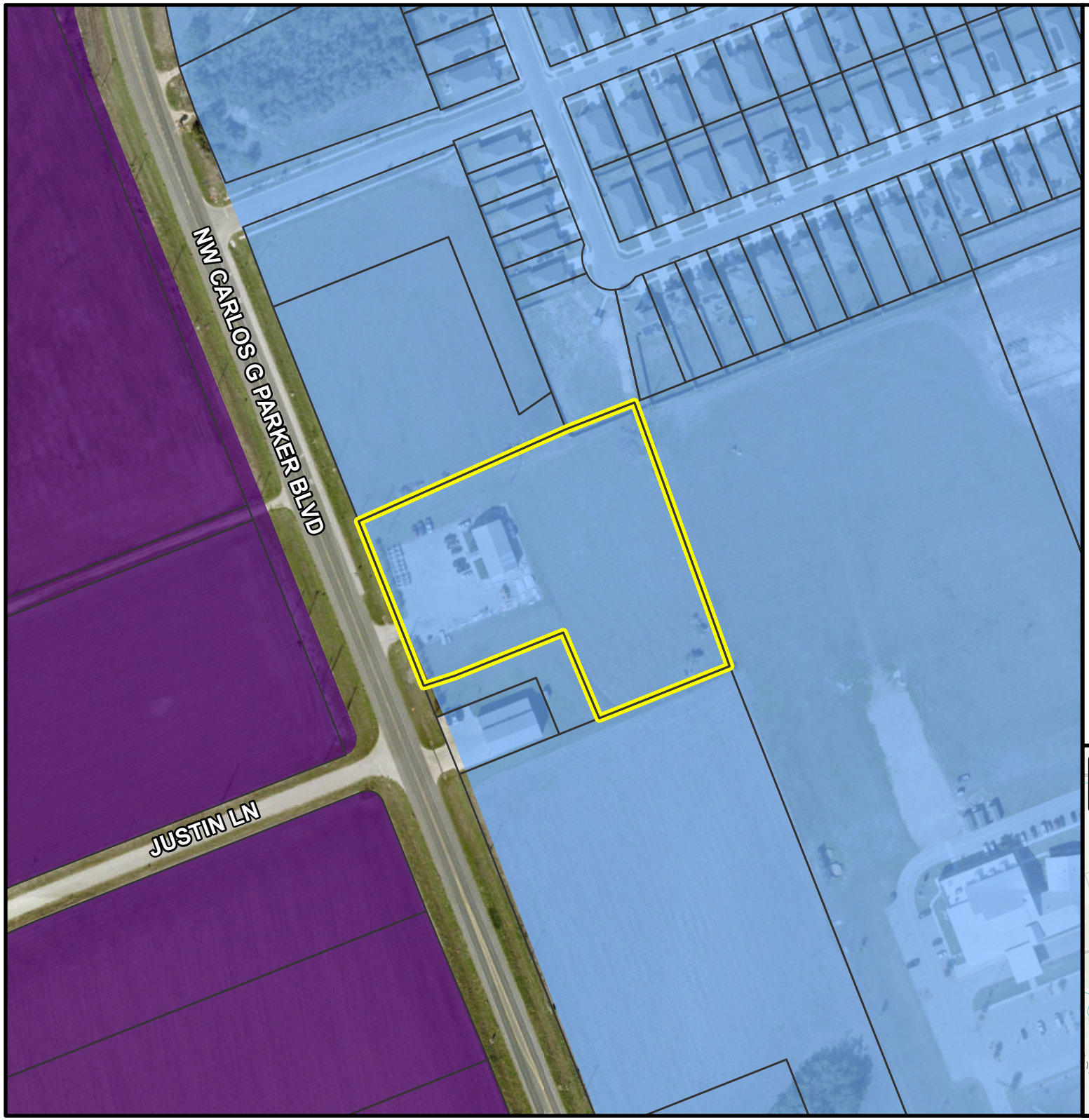
Place Type Zoning

- P2: Rural
- P2.5: Large Lot
- P3: Neighborhood
- P4: Mix
- P5: Urban Center
- EC: Employment Center
- CS: Civic Space

N

0 200 400
Feet





PZ-2025-2395

701 NW Carlos G Parker Blvd.
Employment Center Plan
Growth Sector Map
Approximately 3.8 acres

Subject Property

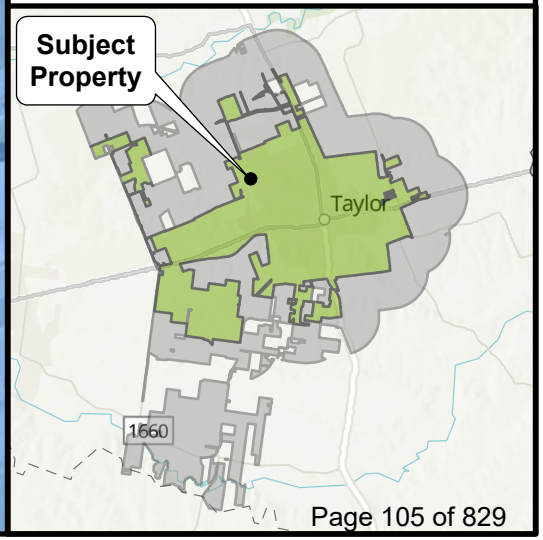
Parcels

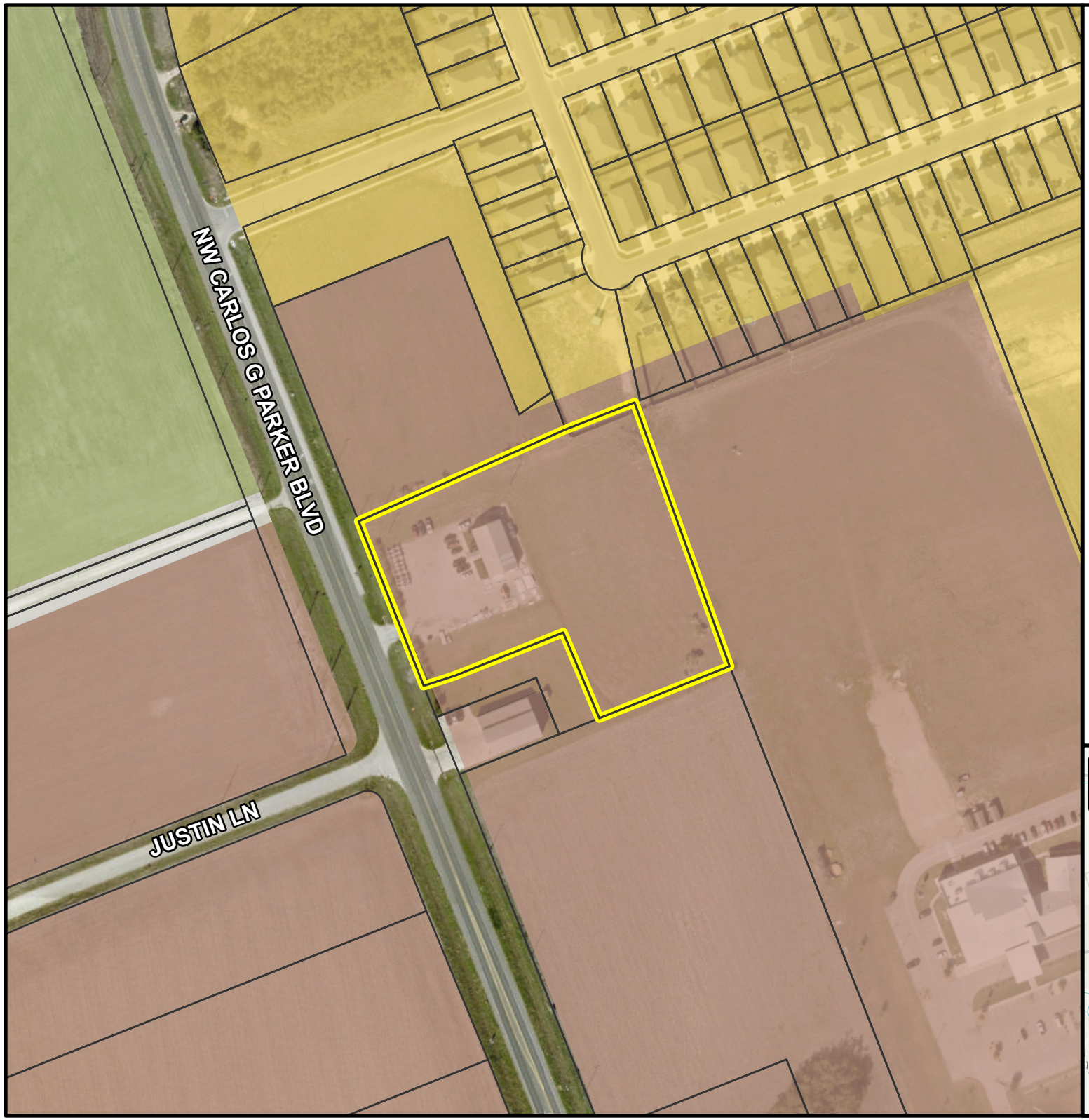
Growth Sector

Intended Growth Sector (G-3)

Infill Neighborhood Sector (G-4)

N 0 200 400
Feet





PZ-2025-2395

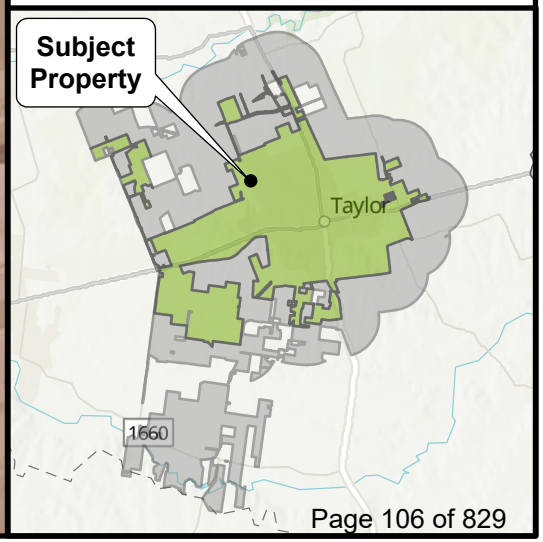
701 NW Carlos G Parker Blvd.
Employment Center Plan
Future Land Use Map
Approximately 3.8 acres

Subject Property
Parcels

Future Land Use

Area of Minimal Change
Neighborhood Greenfield
Neighborhood Infill
Market: Community

N 0 200 400
Feet

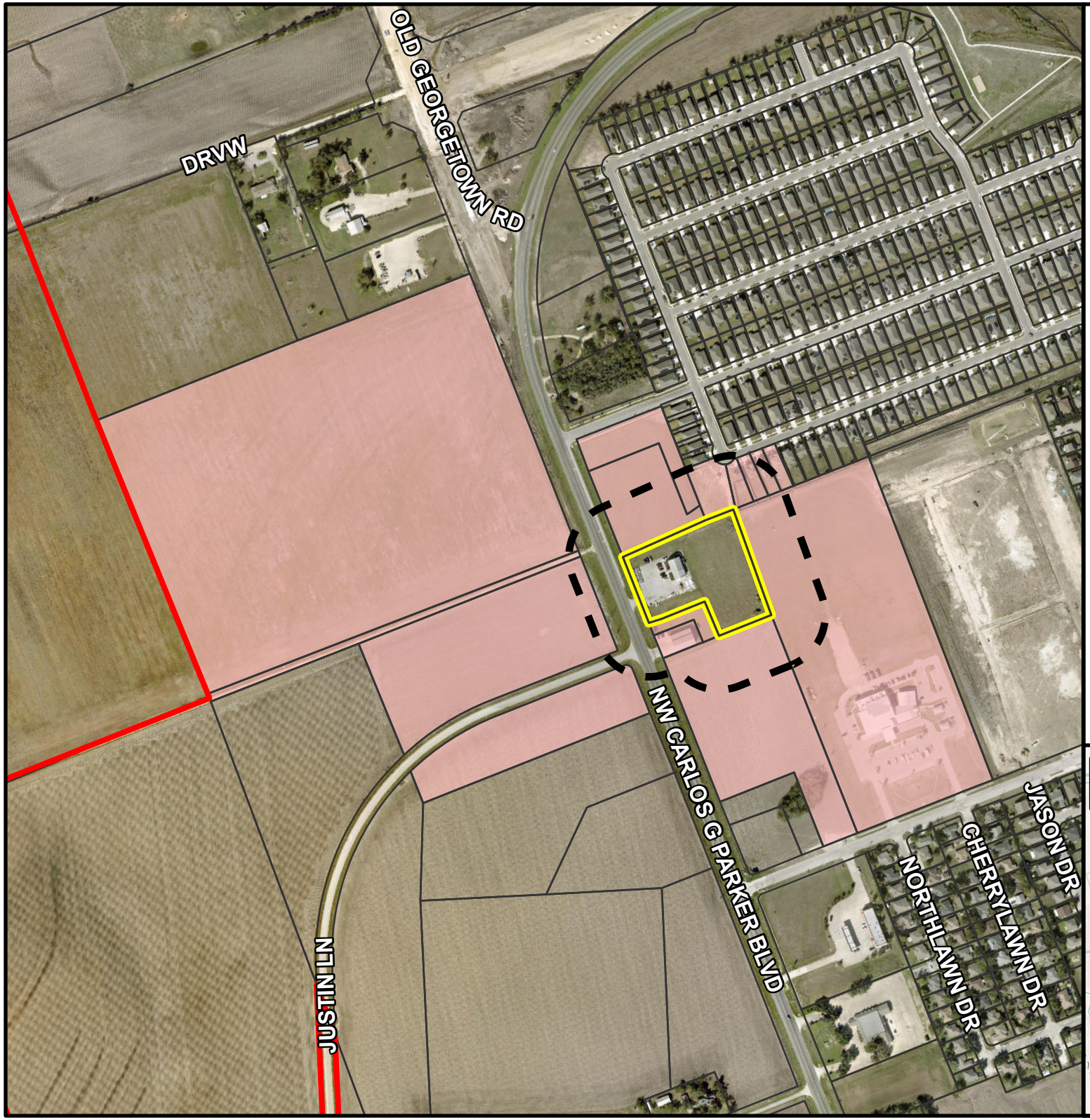


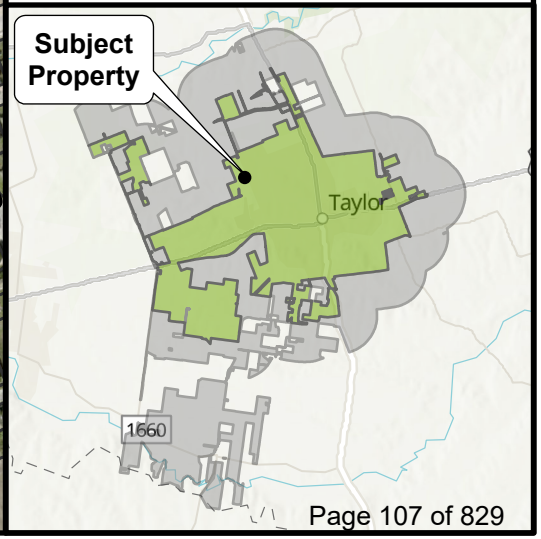
PZ-2025-2395

701 NW Carlos G Parker Blvd.
Employment Center Plan
Notification Map
Approximately 3.8 acres

- City Limits
- ETJ Boundary
- Subject Property
- 200-ft. Buffer
- Notified Properties
- Parcels

N 0 500 1,000
Feet





ORDINANCE NO. 2025-26

AN ORDINANCE APPROVING AN EMPLOYMENT CENTER FOR PROPERTY GENERALLY LOCATED AT 701 NW CARLOS G. PARKER BOULEVARD, CONSISTING OF APPROXIMATELY 3.2439 ACRES OF LAND SITUATED IN THE FIREMAN'S ADDITION, PART OF LOT 1, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R367817, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on August 28, 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 approve an Employment Center referred to as 701 NW Carlos G. Parker; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on August 12, 2025, to consider the zoning request, and recommended the Employment Center Plan to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Employment Center Plan and Property zoning change.

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 Official Zoning map of the City of Taylor, Texas, is changed to indicate that an Employment Center Plan has been approved for the Property and to show the allocation and location of Place Types on the Property as depicted in the Employment Center Plan attached hereto for all purposes as Exhibit "B".

SECTION 3. 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 4. 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 5. In accordance with Article VIII of the City Charter, Ordinance 2025-26 was introduced before the Taylor City Council on the 28th day of August 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 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. 2025-26, passed and approved by the City Council of the City of Taylor, Texas, on the 10th day of September 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

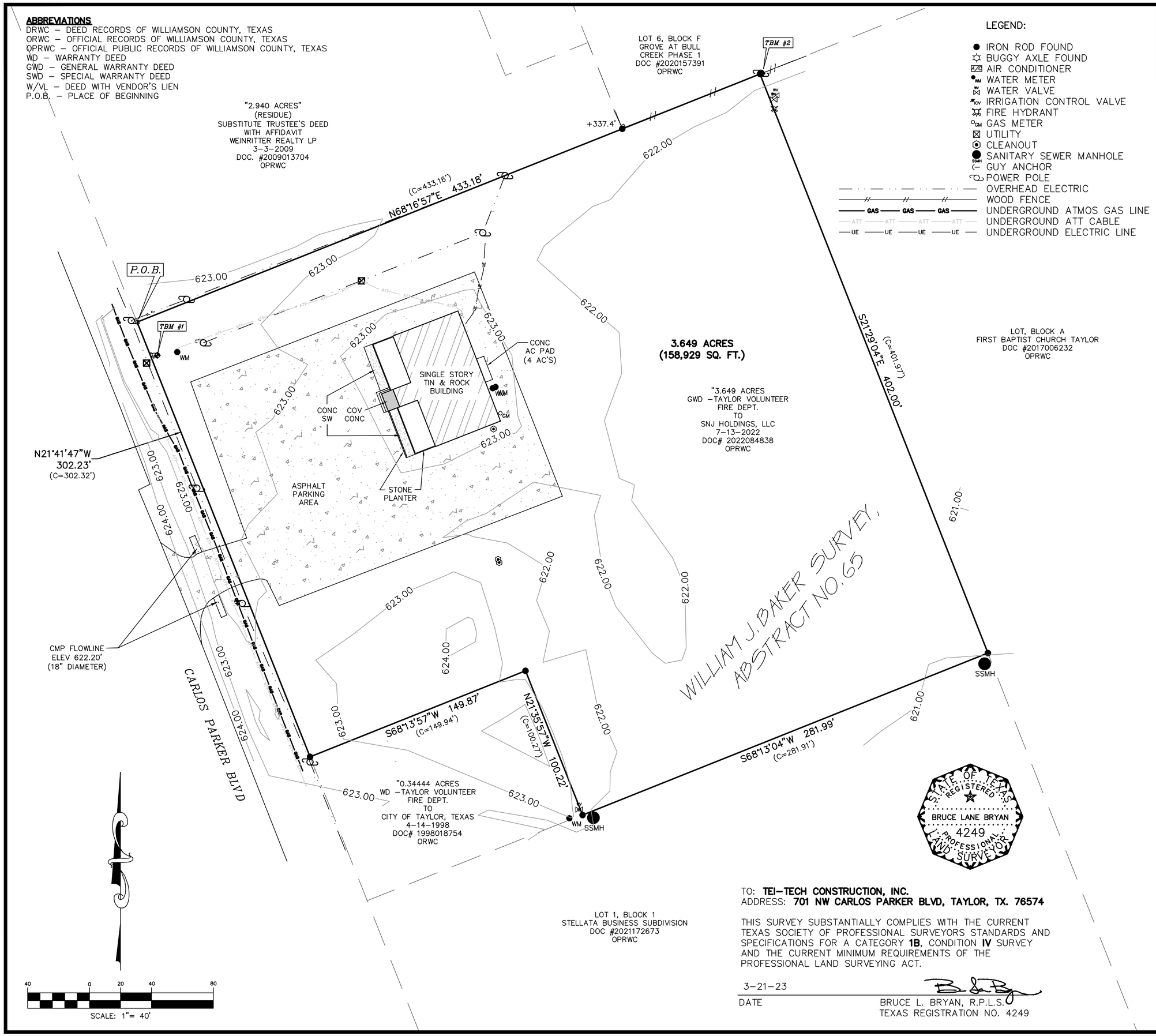
(Metes & Bounds/Legal Description/Survey)

EXHIBIT B

(Employment Center Plan)

ABBREVIATIONS

DRWC – DEED RECORDS OF WILLIAMSON COUNTY, TEXAS
ORWC – OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS
OPRWC – OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS
WD – WARRANTY DEED
GWD – GENERAL WARRANTY DEED
SWD – SPECIAL WARRANTY DEED
W/VL – DEED WITH VENDOR'S LIEN
P.O.B. – PLACE OF BEGINNING



LEGEND:

- IRON ROD FOUND
- BUGGY AXLE FOUND
- AIR CONDITIONER
- WATER METER
- WATER VALVE
- IRRIGATION CONTROL VALVE
- FIRE HYDRANT
- GAS METER
- UTILITY
- CLEANOUT
- SANITARY SEWER MANHOLE
- GUY ANCHOR
- POWER POLE
- OVERHEAD ELECTRIC
- WOOD FENCE
- UNDERGROUND ATMOS GAS LINE
- UNDERGROUND ATT CABLE
- UNDERGROUND ELECTRIC LINE

SURVEYORS NOTES:

1. THE BEARINGS SHOWN HEREON ARE ORIENTED TO THE TEXAS STATE PLANE COORDINATE SYSTEM, CENTRAL ZONE, NAD 83, 93 ADJUSTMENT.

2. THIS SURVEY WAS PREPARED **WITHOUT** THE BENEFIT OF TITLE REPORT. PARTIES TO THIS TRANSACTION ARE RESPONSIBLE FOR VERIFICATION OF ALL EASEMENTS, COVENANTS AND CONDITIONS WHICH MAY AFFECT THIS TRACT BUT ARE NOT SHOWN HEREON.

3. THE PROPERTY DEPICTED HEREON **IS NOT** WITHIN A SPECIAL FLOOD HAZARD AREA AS DETERMINED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY; THE FLOOD AREA BEING IDENTIFIED ON F.I.R.M. PANEL NO. **48491C0530F**, EFFECTIVE DATE **DECEMBER 20, 2019**, LOCATED IN ZONE "X" (UNSHADED).

4. THERE ARE NO ENCROACHMENTS, CONFLICTS OR PROTRUSIONS, EXCEPT AS SHOWN HEREON, AND SAID PROPERTY HAS ACCESS TO AND FROM A DEDICATED ROADWAY.

5. ALL SET IRON RODS HAVE ORANGE PLASTIC CAPS STAMPED "BTS".

6. THERE IS A METES AND BOUNDS DESCRIPTION WHICH ACCOMPANIES THIS SURVEY.

TBM #1 – 1/2" IRON ROD (CAPPED GPS)
ELEVATION: 623.62'

TBM #2 – COTTON SPINDLE IN POWER POLE
ELEVATION: 623.94'

TO: **TEI–TECH CONSTRUCTION, INC.**
ADDRESS: **701 NW CARLOS PARKER BLVD, TAYLOR, TX. 76574**

THIS SURVEY SUBSTANTIALLY COMPLIES WITH THE CURRENT TEXAS SOCIETY OF PROFESSIONAL SURVEYORS STANDARDS AND SPECIFICATIONS FOR A CATEGORY **1B**, CONDITION **IV** SURVEY AND THE CURRENT MINIMUM REQUIREMENTS OF THE PROFESSIONAL LAND SURVEYING ACT.

3-21-23
DATE

BRUCE L. BRYAN, R.P.L.S.
TEXAS REGISTRATION NO. 4249

STATE OF TEXAS
REGISTERED
BRUCE LANE BRYAN
4249
PROFESSIONAL
LAND SURVEYOR

SITE PLAN SURVEY

3.649 ACRE TRACT OUT OF THE WILLIAM J. BAKER SURVEY ABSTRACT NO. 65 WILLIAMSON COUNTY, TEXAS

BRYAN TECHNICAL SERVICES, INC.

BTS

911 NORTH MAIN
TAYLOR, TX 76574

PHONE: (512) 352-9090

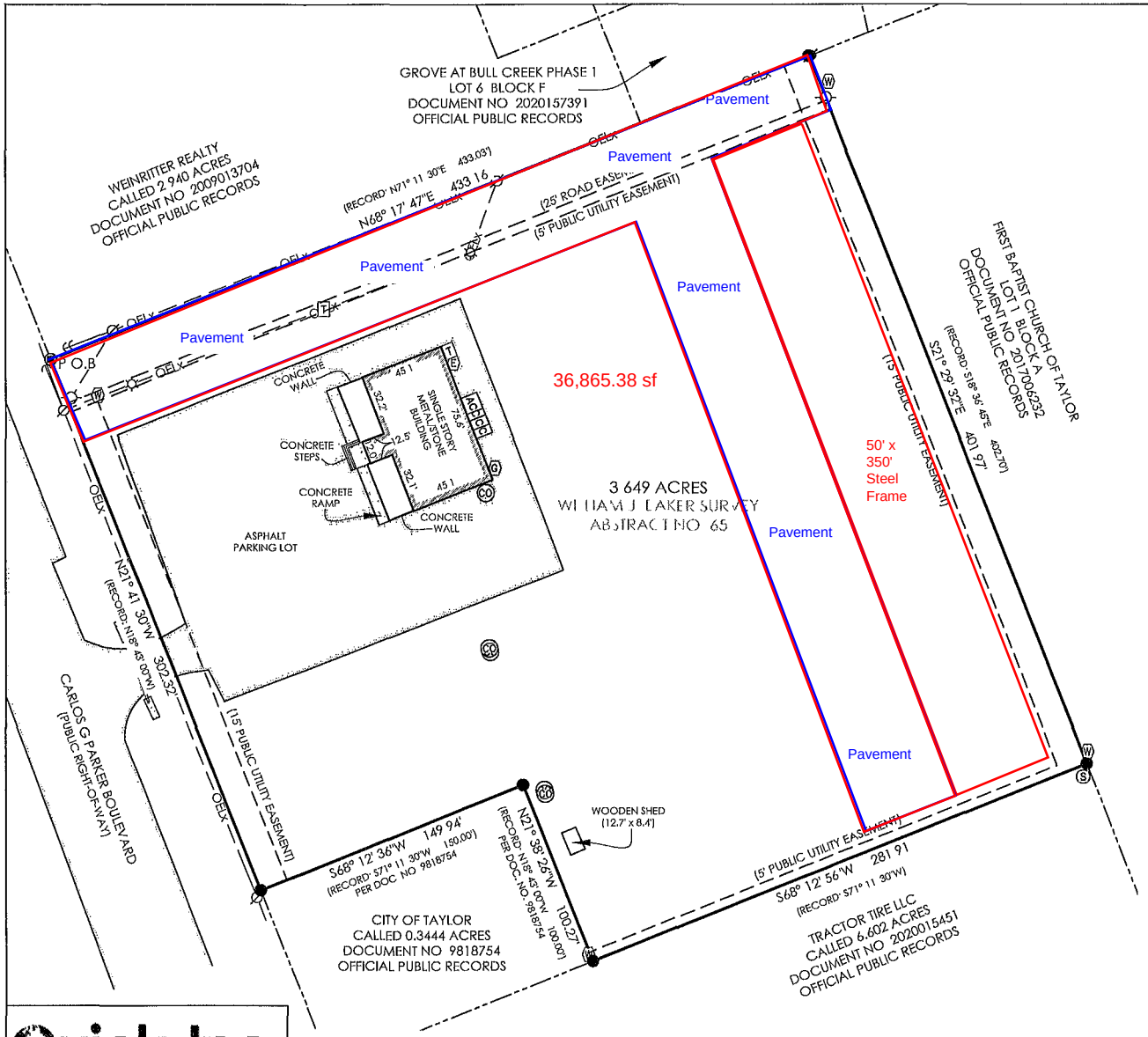
FIRM No. 10128500

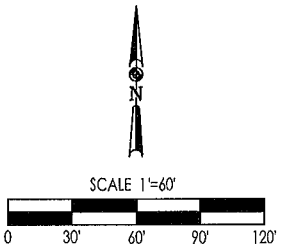
www.bryantechnicalservices.com

NO.	DATE	REVISIONS	BY

DRAWN BY: AVC	CHECKED BY: BLB
SCALE: 1" = 40'	APPROVED BY: BLB
PROJECT NO. 23–099	DATE: MARCH 6, 2023

SURVEY SHOWING A 3 649 ACRE TRACT OF LAND LOCATED IN THE WILLIAM J BAKER SURVEY ABSTRACT NO 65 WILLIAMSON COUNTY TEXAS SAID 3 649 ACRE TRACT BEING THE REMAINING PORTION OF LOT ONE (1), OF FIREMAN S ADDITION ACCORDING TO THE PLAT OF RECORD IN CABINET O SLIDE 368 PLAT RECORDS WILLIAMSON COUNTY TEXAS





LEGEND

P.O.B	POINT OF BEGINNING
( )	RECORD CALL PER PLAT
●	1/2' IRON ROD FOUND
	BUGGY AXLE FOUND
	ELECTRIC METER
	UTILITY POLE
	UTILITY POLE WITH GUY WIRE
	FIRE HYDRANT
	LIGHT POLE
	TELEPHONE PEDESTAL
	GAS METER
	SANITARY SEWER MANHOLE
	SANITARY SEWER CLEANOUT
—// —// —	WOOD FENCE
— — — OELx — —	ELECTRIC (OVERHEAD)

NOTES.

1) FIELD WORK PERFORMED ON: NOVEMBER 5, 2021
2) OWNER: TAYLOR VOLUNTEER FIRE DEPARTMENT
3) ADDRESS. 701 NORTHWEST CARLOS G PARKER BOULEVARD, TAYLOR, TEXAS
4) BASIS OF BEARING: TEXAS STATE PLANE, CENTRAL ZONE, NAD83
5) THIS SURVEY WAS DONE WITHOUT THE BENEFIT OF A CURRENT TITLE COMMITMENT THEREFORE ALL SETBACKS, EASEMENTS, ENCUMBRANCES AND RESTRICTIONS MAY NOT BE SHOWN HEREON. THE SURVEYOR DID NOT COMPLETE AN ABSTRACT OF TITLE.
6) A METES AND BOUNDS DESCRIPTION WAS PREPARED BY A SEPARATE DOCUMENT
7) ACCORDING TO THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP FOR WILLIAMSON COUNTY TEXAS, MAP NUMBER 48491C0530F EFFECTIVE DATE DECEMBER 20, 2019 THIS PROPERTY LIES IN ZONE 'X' WHICH IS DEFINED AS AREAS DETERMINED TO BE OUTSIDE OF THE 100 YEAR FLOOD PLAIN. THE NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP IS FOR USE IN ADMINISTERING THE NATIONAL FLOOD INSURANCE PROGRAM. IT DOES NOT NECESSARILY IDENTIFY ALL AREAS SUBJECT TO FLOODING, PARTICULARLY FROM LOCAL DRAINAGE SOURCES OF SMALL SIZE, OR ALL PLANIMETRIC FEATURES OUTSIDE SPECIAL FLOOD HAZARD AREAS. THIS FLOOD STATEMENT DOES NOT IMPLY THAT THE PROPERTY AND/OR STRUCTURES LOCATED THEREON WILL BE FREE FROM FLOODING OR FLOOD DAMAGE THE FLOOD HAZARD AREA IS SUBJECT TO CHANGE AS DETAILED STUDIES OCCUR AND/OR WATERSHED OR CHANNEL CONDITIONS CHANGE. THIS FLOOD STATEMENT SHALL NOT CREATE LIABILITY ON THE PART OF THE SURVEYOR.
8) ONLY APPARENT UTILITIES WERE LOCATED. NO ATTEMPT HAS BEEN MADE AS PART OF THIS SURVEY TO SHOW THE EXISTENCE, SIZE, DEPTH CONDITION, OR LOCATION OF ANY UNDERGROUND UTILITY FOR INFORMATION REGARDING UNDERGROUND UTILITIES PLEASE CONTACT THE APPROPRIATE AGENCY
9) THE IMPROVEMENTS SHOWN HEREON ARE FOR GENERAL LOCATIVE PURPOSES ONLY AND HAVE NOT BEEN DETAILED IN THEIR ENTIRETY

STATE OF TEXAS REGISTERED
TRAVIS L. QUICKSALL
6447
PROFESSIONAL LAND SURVEYOR

I DO HEREBY CERTIFY THAT THIS SURVEY WAS MADE ON THE GROUND OF THE PROPERTY LEGALLY DESCRIBED HEREON AND IS CORRECT AND THAT THERE ARE NO SIGNIFICANT DISCREPANCIES, CONFLICTS, SHORTAGES IN AREA, APPARENT BOUNDARY LINE CONFLICTS, VISIBLE ENCROACHMENTS, OVERLAPPING OF VISIBLE IMPROVEMENTS, VISIBLE UTILITY LINES OR ROADS, EXCEPT AS SHOWN, AND THAT SAID PROPERTY HAS ACCESS TO AND FROM A DEDICATED ROADWAY

TRAVIS L. QUICKSALL DATE: JANUARY 6, 2022
REGISTERED PROFESSIONAL LAND SURVEYOR
TEXAS REGISTRATION NO. 6447
JOB NO. 21-2209

Quick Inc.
Land Surveying, Land Planning Consulting.
Firm: 10194104 512-915-4950
1430 N. Robertson Road, Salado, Texas 76571

PARKING SCHEDULE PHASE 1-3	
PARKING TYPE	PARKING PROVIDED
9X18 ADA - TYP.	4
9X18 ADA - VAN	5
9X18	57
Grand total: 66	66

ZONING NOTES:
4.3.1.9 EC EMPLOYMENT CENTER
LOT WIDTH MIN (NO REQUIREMENT)
LOT AREA MIN (NO REQUIREMENT)
LOT AREA: 3.24 ACRES OR 141,469 SF
LOT COVERAGE: 116,995 SF OR 83% (13% SOFT SCAPPED)
PROPOSED STORIES: 1
PROPOSED USE: SMALL COMMERCIAL, HIGHWAY COMMERCIAL, COMMERCIAL ACCESSORIES, AND OR INDUSTRIAL

PROPOSED PHASE 3 BUILDING WILL BE AN ARCADE, GALLERY, SHOPFRONT OR STOOP

PROPOSED DEVELOPMENT IS OFF A MAJOR THOROUGHFARE

PARKING WILL BE LOCATED IN FIRST, SECOND AND THIRD LAYERS. NO ON STREET PARKING IS PROPOSED.

5.4.1 (1) PARKING REQUIREMENTS ARE MARKET DRIVEN
5.4.1(2) PARKING AREA CAN NOT BE LARGER THAN 1.5 TIMES THE SIZE OF THE BUILDING
5.4.1(3) ON-SITE PARKING MUST BE LOCATED IN SECOND OR THIRD LAYER OF EACH LOT AS DEFINED BY PLACE CODE. (OVER RIDDEN BY 4.3 EC CODE WHICH ALLOWS FOR PARKING IN 1ST LAYER)

5.4.3.5 PARKING LOT LANDSCAPING.
(1) INCORPORATE PARKING LOT LANDSCAPING AREA AND MEDIANS INTO PARKING LOTS EVERY TWELVE (12) SPACES

Area Schedule (Code Review-Rentable)	
Name	Area
PHASE 1	
ACCESS ROAD	10,892 SF
ACCESS ROAD - FIRE LANE	12,925 SF
Area	180 SF
BUILDING	17,500 SF
PARKING	5,731 SF
PHASE 1: 6	47,228 SF
PHASE 2	
BUILDING	17,500 SF
PARKING	5,729 SF
PHASE 2: 3	23,229 SF
PHASE 3	
ACCESS ROAD	18,855 SF
BUILDING	16,200 SF
PARKING	8,856 SF
SIDEWALK	2,627 SF
PHASE 3: 9	46,539 SF
	116,995 SF

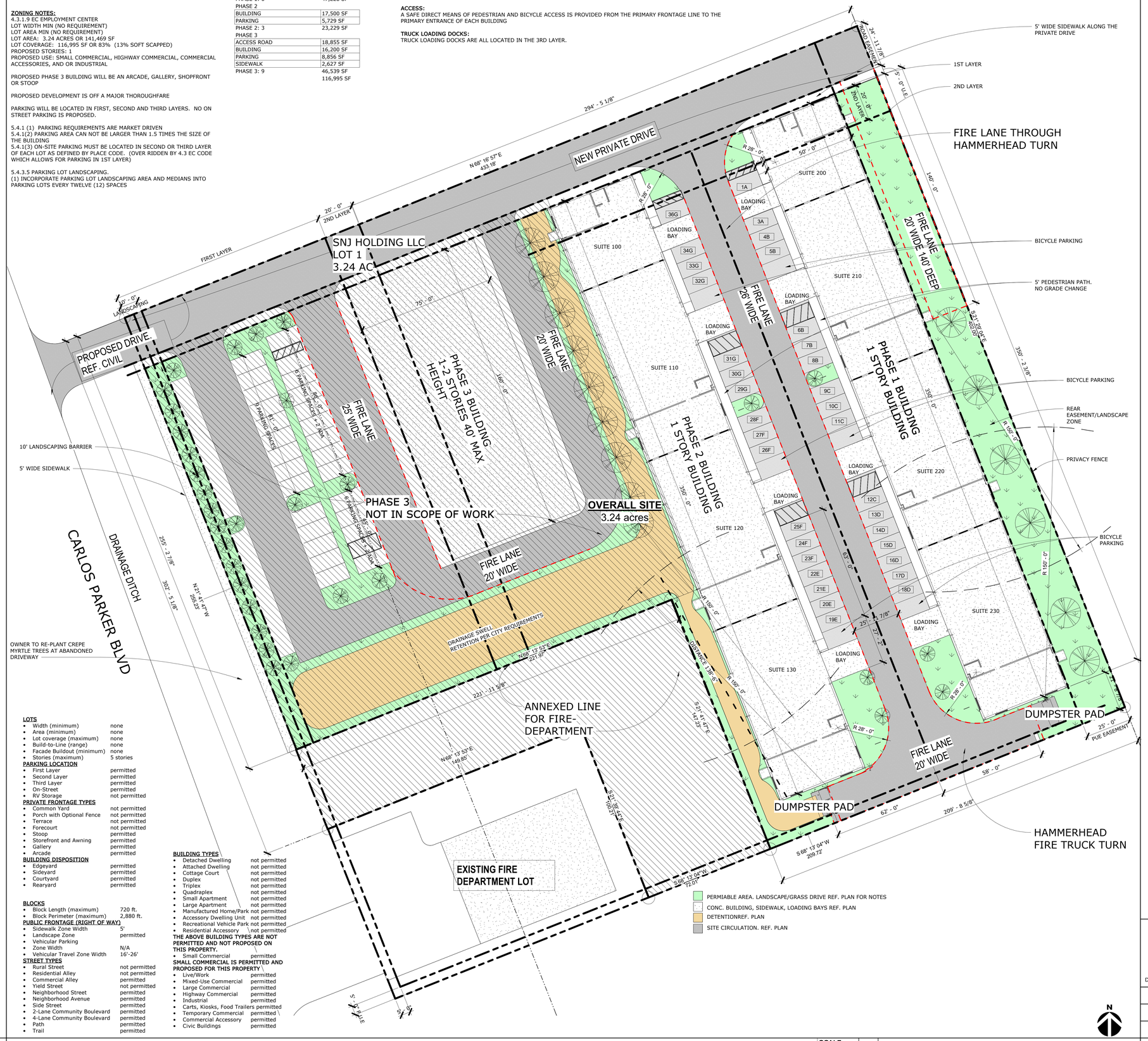
INTENT:
THE INTENT OF THE EMPLOYMENT CENTER IS TO PROVIDE A PLACE FOR INDUSTRIAL AND COMMERCIAL USES AND ASSOCIATED LOADING AREA AND TRUCK ACCESS WITH CONNECTIVITY TO SURROUNDING WALKABLE NEIGHBORHOODS, CIVIC SPACES, AND COMMERCIAL CENTERS SUFFICIENT FOR PEDESTRIAN AND BICYCLE CONNECTIONS BETWEEN THE TWO TO BE FECIBLE.

PERMITTED USES:
- RETAIL
- OFFICE
- INDUSTRIAL
- AUTOMOBILE/TRUCK FUELING SERVICING AND WASHING FACILITIES

ACCESS:
A SAFE DIRECT MEANS OF PEDESTRIAN AND BICYCLE ACCESS IS PROVIDED FROM THE PRIMARY FRONTAGE LINE TO THE PRIMARY ENTRANCE OF EACH BUILDING

TRUCK LOADING DOCKS:
TRUCK LOADING DOCKS ARE ALL LOCATED IN THE 3RD LAYER.

INTERNATIONAL FIRE CODE
503.2.1 DIMENSIONS. FIRE APPARATUS ACCESS ROADS SHALL HAVE UNOBSTRUCTED WIDTH OF NOT LESS THAN 20 FEET EXCLUSIVE OF SHOULDERS.
503.2.4 TURNING RADIUS. THE REQUIRED TURNING RADIUS OF A FIRE APPARATUS ACCESS ROAD SHALL BE DETERMINED BY THE FIRE CODE OFFICIAL
503.3 MARKING WHERE REQUIRED BY FIRE CODE OFFICIAL APPROVED SIGNS OR OTHER APPROVED NOTICES OR MARKINGS THAT INCLUDE THE WORKS NO PARKING FIRE LANE SHALL BE PROVIDED FOR THE FIRE APPARATUS ACCESS ROAD



LOTS
- Width (minimum) none
- Area (minimum) none
- Lot coverage (maximum) none
- Build-to-Line (range) none
- Facade Buildout (minimum) none
- Stories (maximum) 5 stories

PARKING LOCATION
- First Layer permitted
- Second Layer permitted
- Third Layer permitted
- On-Street permitted
- RV Storage not permitted

PRIVATE FRONTAGE TYPES
- Common Yard not permitted
- Porch with Optional Fence not permitted
- Terrace not permitted
- Forecourt not permitted
- Stoop permitted
- Storefront and Awning permitted
- Gallery permitted
- Arcade permitted

BUILDING DISPOSITION
- Edgeyard permitted
- Sideyard permitted
- Courtyard permitted
- Rearyard permitted

BLOCKS
- Block Length (maximum) 720 ft.
- Block Perimeter (maximum) 2,880 ft.

PUBLIC FRONTAGE (RIGHT OF WAY)
- Sidewalk Zone Width 5'
- Landscape Zone permitted
- Vehicular Parking
- Zone Width N/A
- Vehicular Travel Zone Width 16'-26'

STREET TYPES
- Rural Street not permitted
- Residential Alley not permitted
- Commercial Alley permitted
- Yield Street not permitted
- Neighborhood Street permitted
- Neighborhood Avenue permitted
- Side Street permitted
- 2-Lane Community Boulevard permitted
- 4-Lane Community Boulevard permitted
- Path permitted
- Trail permitted

BUILDING TYPES
- Detached Dwelling not permitted
- Attached Dwelling not permitted
- Cottage Court not permitted
- Duplex not permitted
- Triplex not permitted
- Quadraplex not permitted
- Small Apartment not permitted
- Large Apartment not permitted
- Manufactured Home/Park not permitted
- Accessory Dwelling Unit not permitted
- Recreational Vehicle Park not permitted
- Residential Accessory not permitted

THE ABOVE BUILDING TYPES ARE NOT PERMITTED AND NOT PROPOSED ON THIS PROPERTY.
- Small Commercial permitted

SMALL COMMERCIAL IS PERMITTED AND PROPOSED FOR THIS PROPERTY
- Live/Work permitted
- Mixed-Use Commercial permitted
- Large Commercial permitted
- Highway Commercial permitted
- Industrial permitted
- Carts, Kiosks, Food Trailers permitted
- Temporary Commercial permitted
- Commercial Accessory permitted
- Civic Buildings permitted

SIKES GROUP ARCHITECTS
12012 Wickchester, Suite 650
Houston, Texas 77079
T: 281.759.7400

This document is released for interim review. IT IS NOT TO BE USED for regulatory approval, bidding, permit, or construction purposes.

ORIGINAL DRAWINGS SEALED:
00/00/0000

ISSUANCE/ REVISIONS

No.	Description	Date
	OWNER REVIEW	11/01/24
	PRICING SET	12/20/24

FOR:
TAYLOR OFFICE/WAREHOUSE
703 NW CARLOS PARKER BLVD,
TAYLOR, TX. 76574

SHEET TITLE:
EMPLOYEMENT CENTER PLAN

Development no. PZ-APP14332

TDLR EAB PRJ NO:

ARCH. PROJECT NO: 2405

PROJECT DATE: DEC 18TH 2024

SCALE: 3/64" = 1'-0"

1 ARCHITECTRUAL SITE PLAN EC

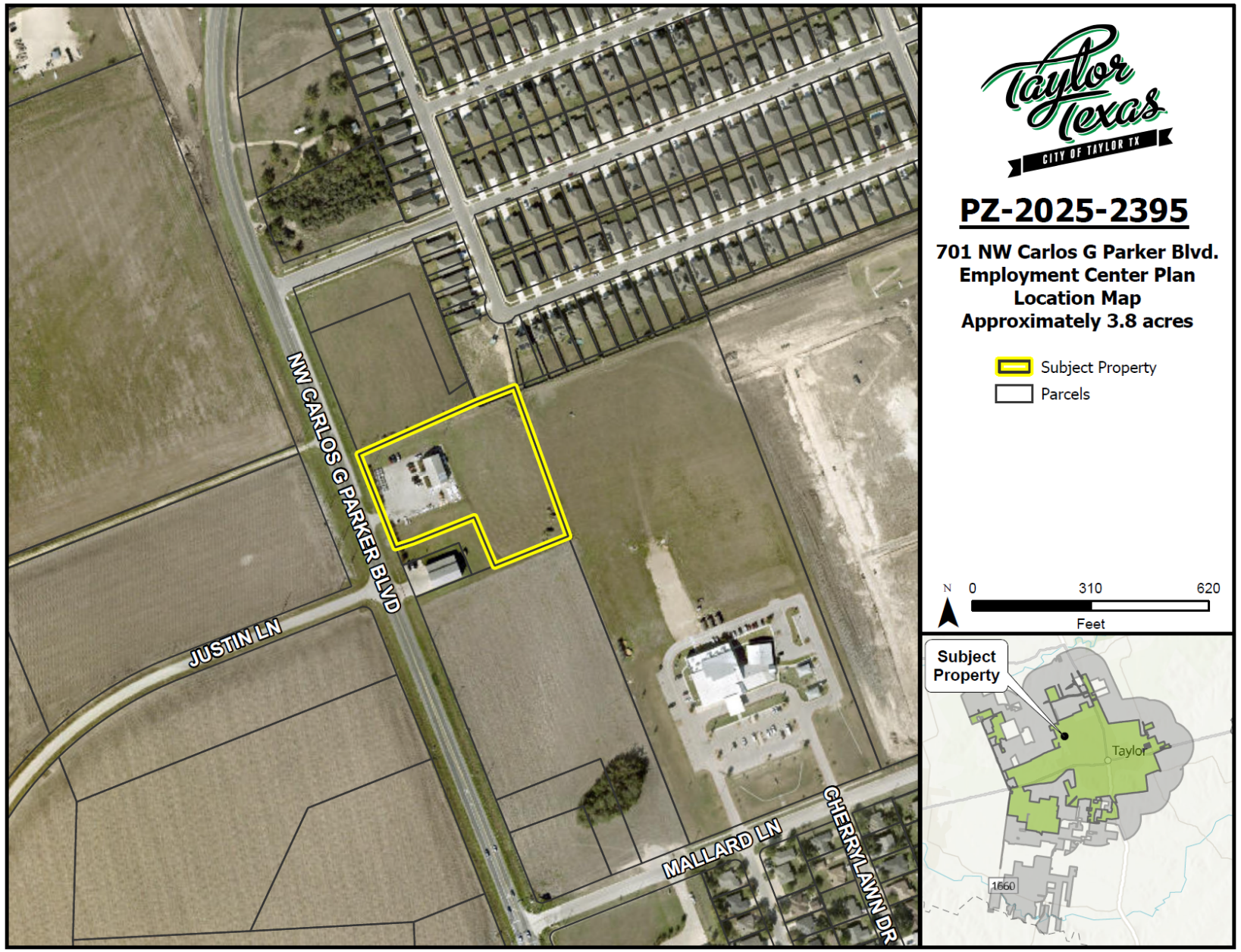
SHEET NO : **A1.01**

Copyright (c) 2023 Sikes Group, Inc

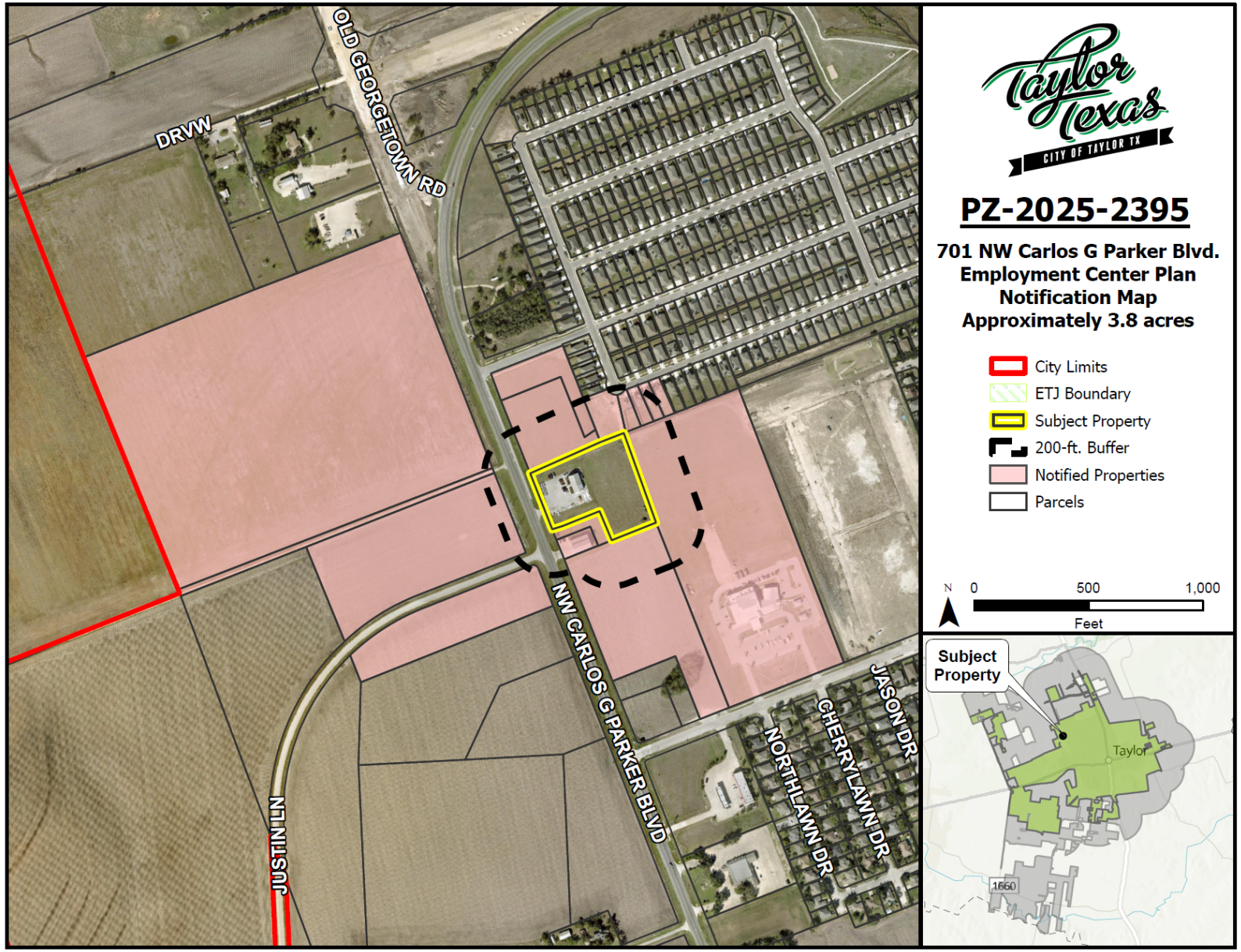
PZ-2025-2395

Request: To hold a public hearing and introduce Ordinance 2025-26 for an Employment Center Plan at 701 NW Carlos G. Parker

Location Map



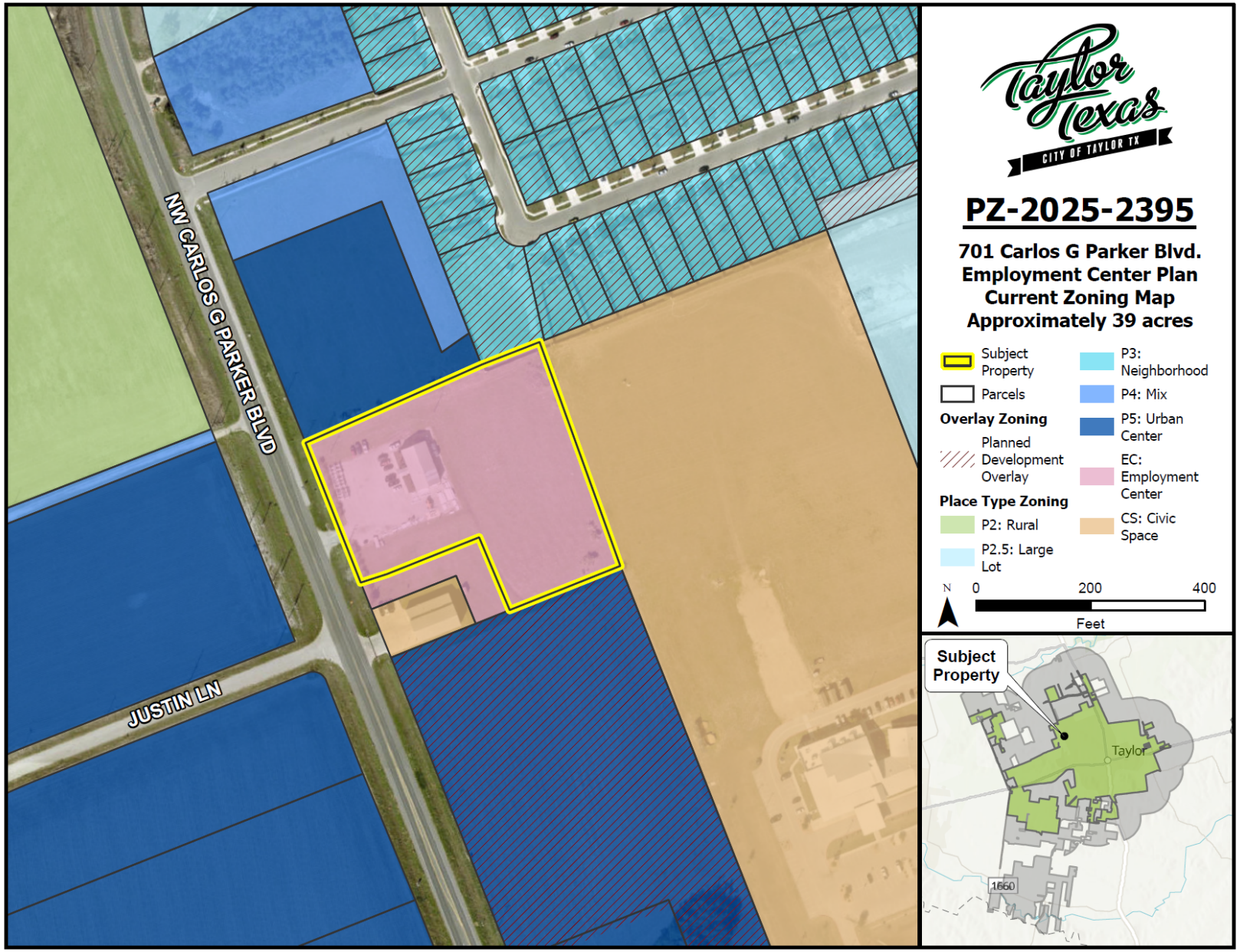
Notification Map



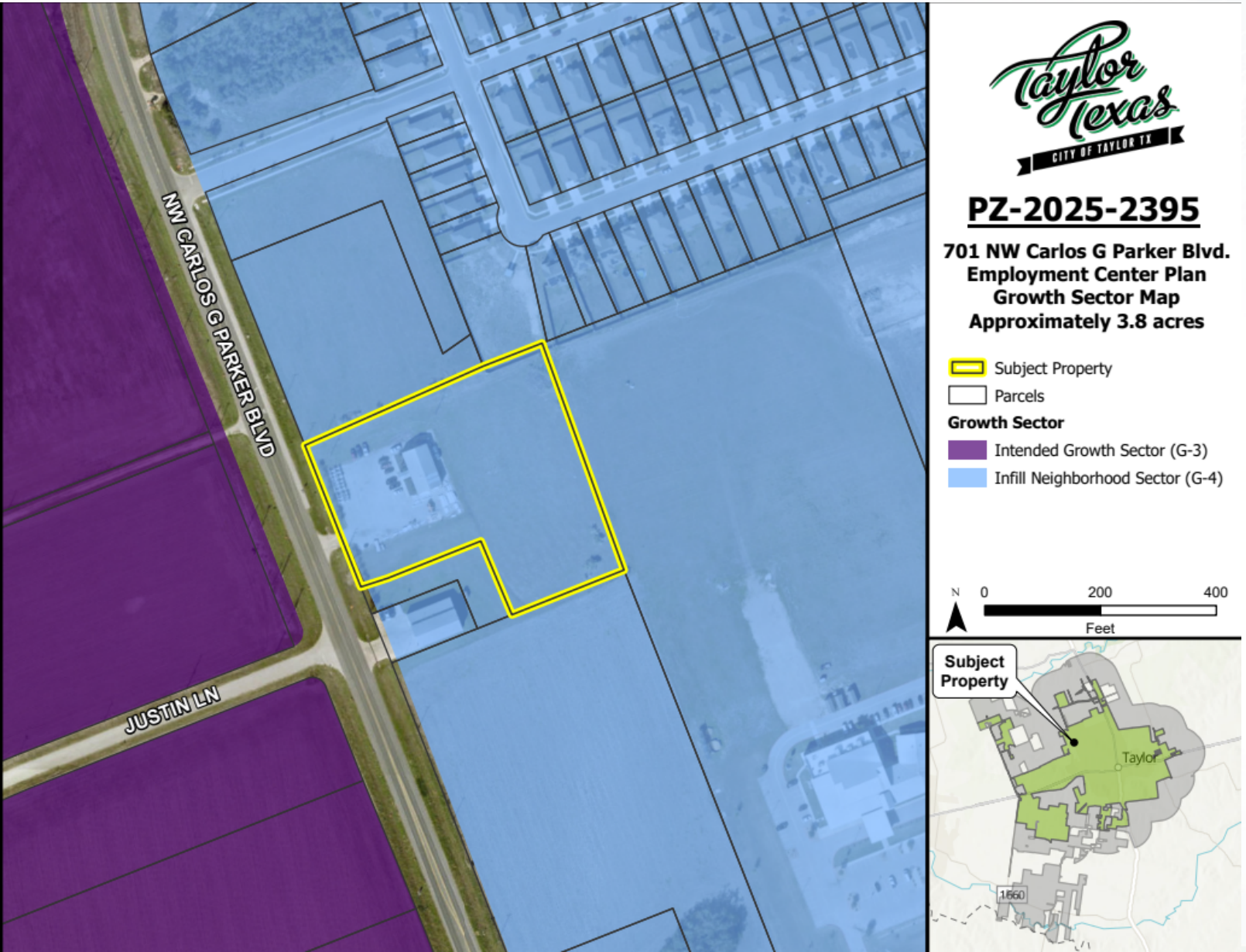
Fifteen (15) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, July 27, 2025.

Staff has received zero (0) calls opposed or against the Employment Center Plan.

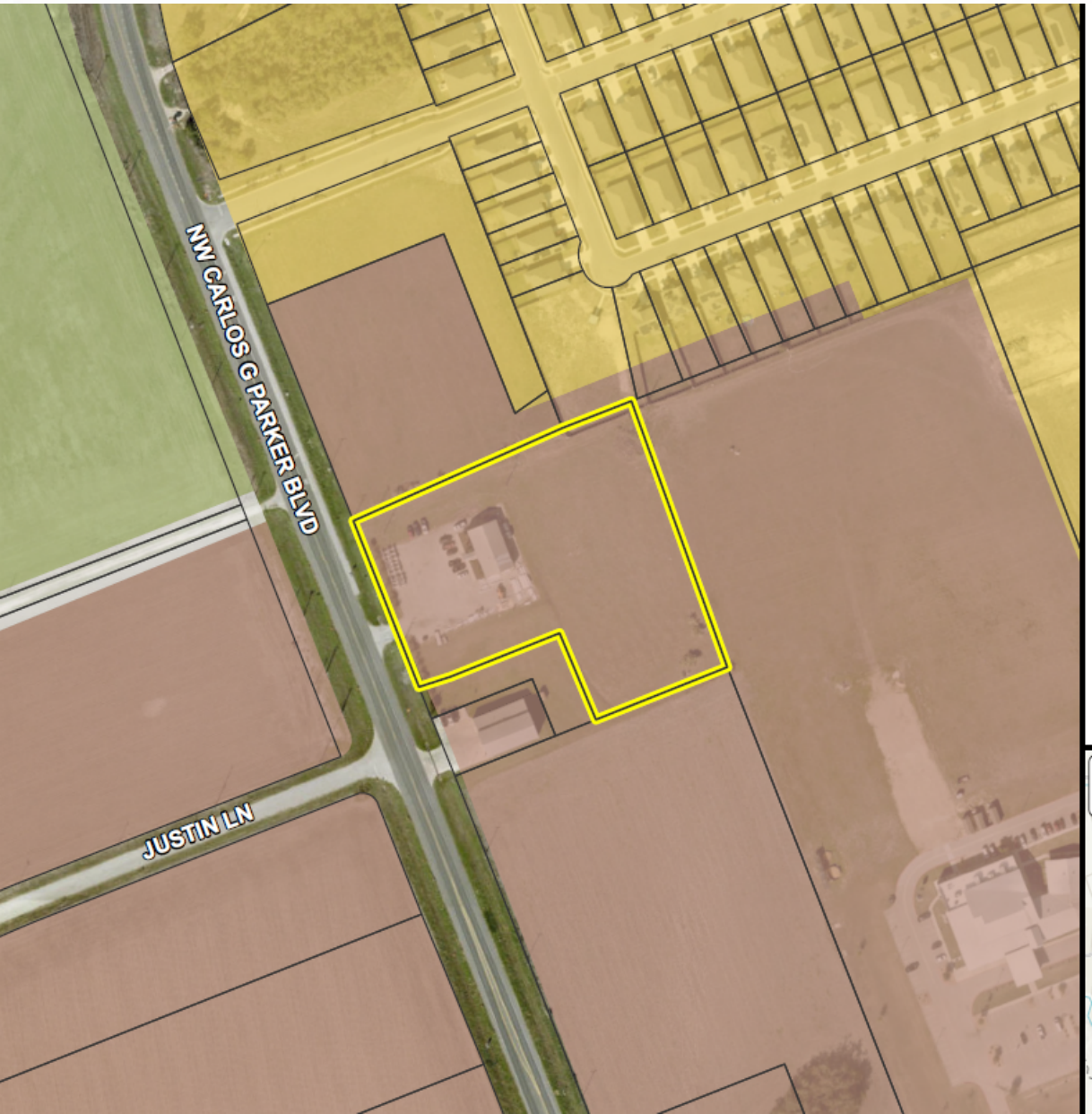
Current Zoning: EC – Employment Center



Growth Sector Map



Future Land Use Map



PZ-2025-2395

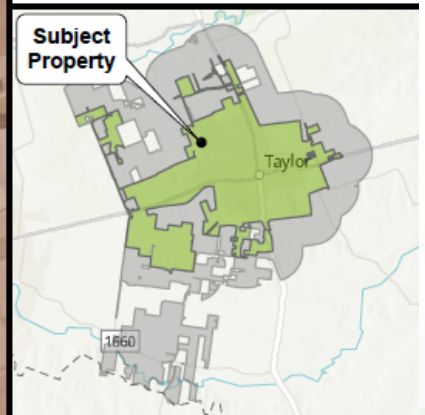
701 NW Carlos G Parker Blvd.
Employment Center Plan
Future Land Use Map
Approximately 3.8 acres

Subject Property
Parcels

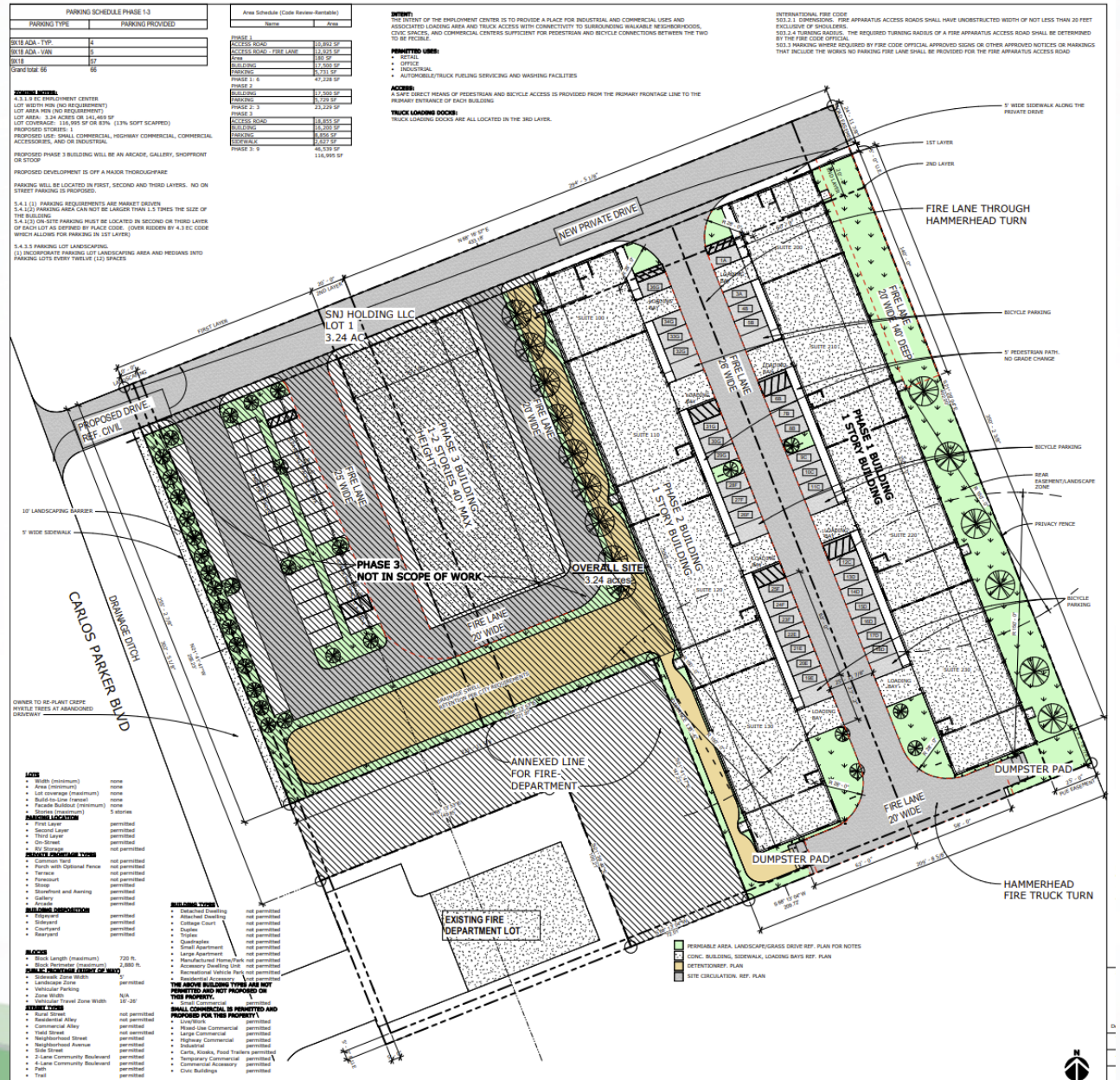
Future Land Use

Area of Minimal Change
Neighborhood Greenfield
Neighborhood Infill
Market: Community

N 0 200 400
Feet



Proposed EC Plan



P&Z Recommendation

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend **Approval** for the Employment Center Plan at 701 Carlos G. Parker.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 6.

Agenda Title: **Consider approval of Ordinance 2025-27 regarding a request for a Place Type Amendment from P2:Rural to P4:Mix on property generally located at 1102 Beech Street, legally described as approximately 0.663 acres of land, situated in the Washington Heights Subdivision, Part of Block 40 (Country Club), more particularly described by the Williamson Central Appraisal District Parcel R018513, Taylor, Williamson County, Texas.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Development Services Department

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

The applicant seeks to rezone a portion of the golf course that was used as the old golf course country club house from P2 – Rural to P4 – Mix. The applicant notes that it was historically used for commercial purposes but is currently zoned for rural residential. The applicant is looking to have a mixed-use zoning to have the highest and best use and to make the property more marketable.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Through conversations with staff the applicant has noted they are seeking to have a more flexible zoning which would allow for the use of commercial while maintaining the availability to have residential. P4 – Mix meets the intent of their request and would align with the adjacent P5 – Urban Center Place Type. The zoning change would meet the intent of the LDC as it provides the mixture of uses while mitigating impact to the residential zoned properties. P4 also excludes higher traffic drive through uses and has a lower amount of signage than the adjacent P5.

P4 provides flexibility for this area to easily transition between low-intensity commercial and residential building types, allowing for the neighboring P5 – Urban Center zoning to expand and contract over time, increasing Taylor's economic resiliency. Staff have received several inquiries

about commercial uses for the subject property consisting of a wedding venue, a country club, daycare, or a church. It is likely that the property will ultimately end up as a commercial use. The requests are in line with the adjacent uses and meet the intent of a mixed neighborhood and provide more commercial within a walkable distance to existing residences.

A public hearing was held, and the ordinance was introduced at the August 28, 205, City Council meeting.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend approval of the request.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: August 12, 2025
City Council Public Hearing: August 28, 2025
City Council Action: September 10, 2025

7. OTHER OPTIONS

8. ATTACHMENTS

1. _05_PZ-2025-2556_Staff Report
2. _05a_PZ-2025-2556 Letter of Intent
3. _05b_PZ 2025-2556 Location Map
4. _05c_PZ 2025-2556 Current Zoning
5. _05d_PZ 2025-2556 Proposed Zoning
6. _05e_PZ 2025-2556 Growth Sector
7. _05f_PZ 2025-2556 Future Land Use
8. _05g_PZ 2025-2556 Notification Map
9. PZ-2025-2556 1102 Beech Street Rezone Ordinance 2025-27
10. _05h1_PZ-2025-2556 Survey Exhibit A

11. _05h2_PZ 2025-2556 Proposed Zoning Exhibit B
12. PZ-2025-2556 PPT (presented at 08.28 Meeting)

City of Taylor
PZ-2025-2556
Place Type Zoning Amendment
Staff Report

Item Details

Subject Property:	1102 Beech Street
Total Acreage:	Approximately 0.663 acres
Legal Description:	Approximately 0.633 acres of land generally located at 1102 Beech Street, legally described as approximately 0.663 acres of land, situated in the Washington Heights Subdivision, Part of Block 40 (Country Club), more particularly described by the Williamson Central Appraisal District Parcel R018513, Taylor, Williamson County, Texas.
Property Owner/Applicant:	Holding Company Mustang Creek LLC, Larry Charpentier
Request:	A request to rezone from the existing Place Type of P2 – Rural to P4 Mix
Case History:	This is the first hearing of this request.

Overview of Applicant's Request & Background

The applicant seeks to rezone a portion of the golf course, that was used as the old golf course country club house from P2 – Rural to P4 – Mix. The applicant notes that this property was historically used for commercial purposes but is currently zoned for rural residential. The applicant is looking to have a mixed use zoning to have the highest and best use and to make the property more marketable.

P4 – Mix meets the intent of the request and the intent of the LDC as it provides the mixture of uses while mitigating impact to the residential zoned properties. P4-Mix place type zoning would align with the adjacent P5 – Urban Center. P4 also excludes higher traffic drive through uses and has a lower amount of signage than the adjacent P5.

Location:

The subject property is a part of the golf course at the corner of Potomac and Beech Street. It currently has a vacant building that was previously the clubhouse of the golf course.

Physical and Natural Features:

The subject property is a rural property with a vacant building on relatively flat site. The site has little to no vegetation on site. It is adjacent to other vacant lots to its East.

Growth Sector Designations:

The subject property is located within Infill Neighborhood Sector (G-4).

The Infill Neighborhood Sector 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 is assigned the Future Land Use designation of Neighborhood Infill.

Infill Neighborhoods represent 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 infill neighborhoods accommodate smaller neighborhood oriented retail and services.

The current zoning is P2 – Rural Place Type which regulates mainly large, sparsely settled land used for agricultural purposes and food production. This Place Type helps preserve Taylor's natural beauty and agricultural history. Rural living and sparsely settled lands are to be located in a manner that does not cause a nuisance to more intensely inhabited areas

The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	P2 – Rural	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Commercial
South	P2 – Rural	Intended Growth Sector (G-3)	Neighborhood Infill	Commercial
East	P5 – Urban Center	Future Growth Sector (G-1)	Market Community	Vacant & Large Lot Residential
West	P2 – Rural	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Commercial

Transportation

The subject property gains access off Beech Street which is a neighborhood street.

Utilities

The subject property has one existing building and can be served by existing infrastructure. There is a 6-inch water line that runs down Beech Street and a 6-inch wastewater line that extends a quarter of the way down Beech Street. It appears that the extension ends near the front of the subject property.

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 zoning map amendment request. Five (5) notices were mailed to the property owners and a legal notice advertisement for the public hearing was placed in the Taylor Press on Sunday, July 27, 2025.

Staff Analysis

The applicant has stated that they are seeking a more flexible zoning to allow for commercial uses while maintaining the ability to use the property for residential uses. P4 – Mix meets the intent of the request and aligns with the adjacent P5 – Urban Center Place Type. This zoning change would meet the intent of the LDC as it provides the mixture of uses while mitigating impact to the residential zoned properties. P4 also excludes higher traffic drive through uses and has a lower amount of signage than the adjacent P5.

P4 provides flexibility for this area to easily transition between low-intensity commercial and residential building types increasing Taylor's economic resiliency. Staff has received several inquiries about commercial uses for the subject property including a wedding venue, country club, daycare, and a church.

Staff Recommendation

For the reasons stated in the staff analysis, staff recommend approval of the request Place Type amendment from P2 – Rural to P4 – Mix.

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 rezoning consistent with the Comprehensive Plan?

- The rezoning request is consistent with the Comprehensive Plan. The change to P4 – Mix would increase the use of existing infrastructure

Is the rezoning compatible with the surrounding area?

- The rezoning is compatible with other place types found within the area

Does the rezoning promote public health, safety, or general welfare?

- Staff analysis determined that the rezoning of the subject property will likely promote public health, safety, and general welfare. In addition, the Planning Principles and Policy Guide in the Comprehensive Plan aim 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?

- There is pre-existing infrastructure that can support the existing building.

Do current conditions indicate that a rezoning is necessary?

- The current place type does not permit commercial use of the property; the area is currently zoned P5 but excludes this property. The property does not align with the surrounding zoning or the historical use as a country club

Attachments:

a. Letter of Intent from Applicant
b. Location Map
c. Zoning Map
d. Proposed Zoning
e. Growth Sectors Map
f. Future Land Use Map
g. Notification Map
h. Ordinance 2025-XX
    a. Survey
    b. Proposed Zoning Map

Syrissa Dominguez
2405 N. Main St.
Taylor, TX 76574
Syrissa@gmail.com
512-269-9272

July 3, 2025

Planning Department
City of Taylor
400 Porter St.
Taylor, TX 76574

Subject: Letter of Intent – Rezoning Application for 1102 Beech St. Taylor, TX 76574

To Whom It May Concern,

I am writing to formally submit this Letter of Intent in support of a rezoning application for the property located at 1102 Beech ST. Taylor, TX 76574, from R2 **Rural Residential** to P4 **Mixed Use (MU)** zoning.

The proposed rezoning is consistent with the city's **Comprehensive Plan** and **Land Development Code**, both of which support flexible and sustainable land use that enhances the livability, economic vitality, and overall well-being of the community.

The surrounding area includes a mix of both residential and commercial zoning, making this location well-suited for a mixed-use designation. Rezoning the subject property to Mixed Use would promote a compatible transition between these zones and encourage thoughtful, integrated development that aligns with the city's long-term vision.

Importantly, the necessary infrastructure—such as roads, utilities, and public services—is already in place to support the proposed zoning. This ensures that no additional burden will be placed on municipal systems.

Historically, this property was zoned for commercial use and operated as a banquet hall, venue, clubhouse, and restaurant. While the current owner has used the property as a private residence, they now wish to sell. Rezoning the property to Mixed Use will not only restore its potential for commercial and residential functions but will also make it more marketable to a broader range of prospective buyers.

In summary, this rezoning will support the highest and best use of the property, ensure compatibility with surrounding land uses, and reinforce the city’s strategic planning objectives. We respectfully request your consideration and approval of this application.

Thank you for your time and attention. Please feel free to contact me if any additional information is required.

Sincerely,

Syrissa Dominguez
Broker/Owner of The Real Estate Social, LLC

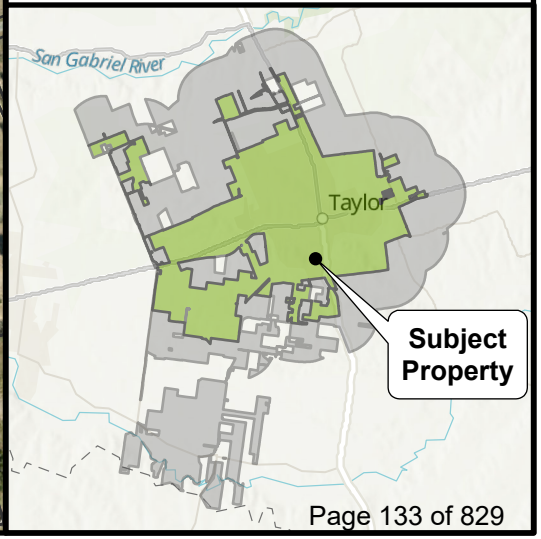
Taylor Texas
CITY OF TAYLOR TX

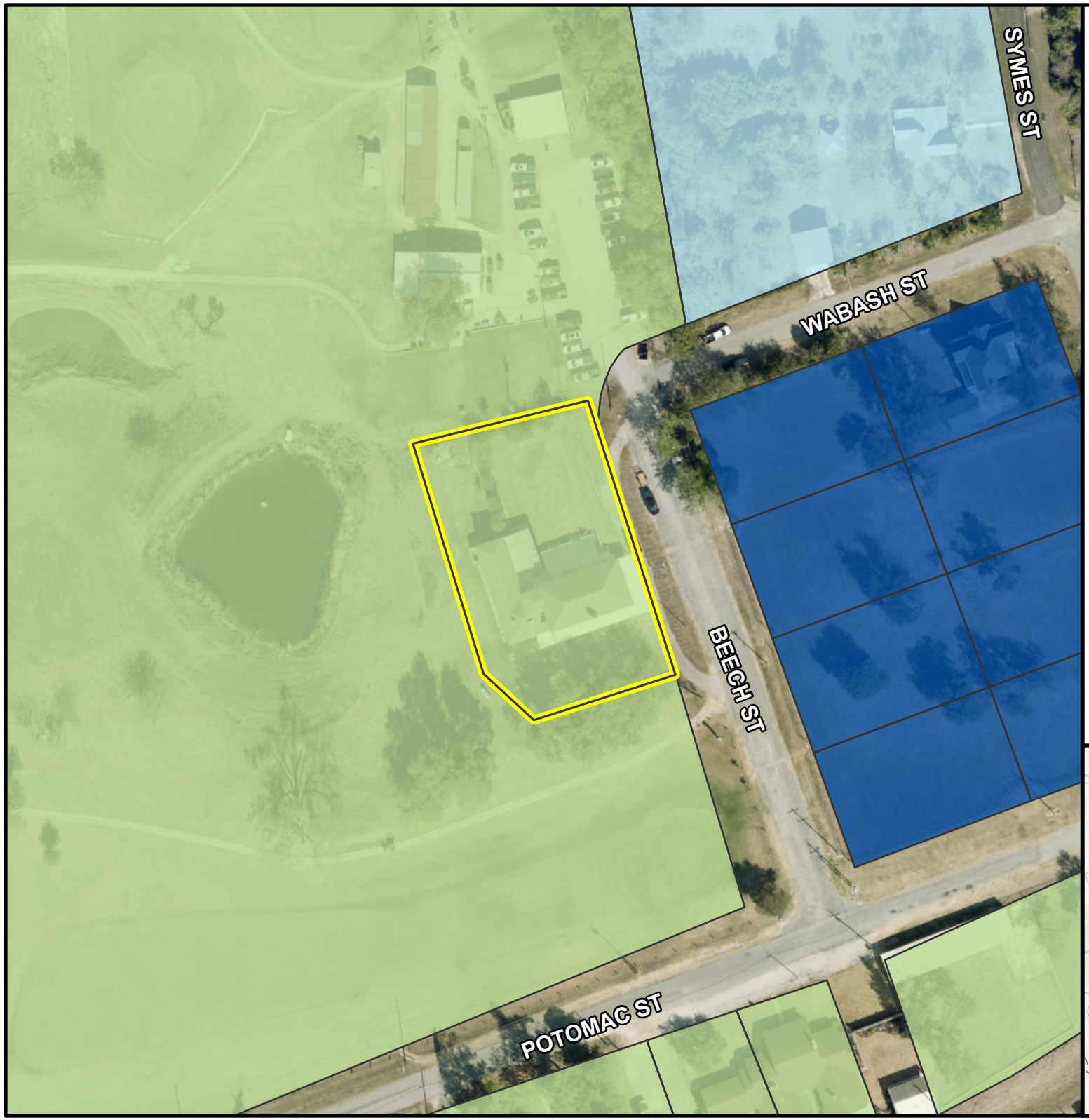
PZ-2025-2556

1102 Beech Street
Place Type Amendment
Location Map
Approximately 0.7 acres

Subject Property
City Limits
Parcel Boundary

0 500 1,000
Feet





Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

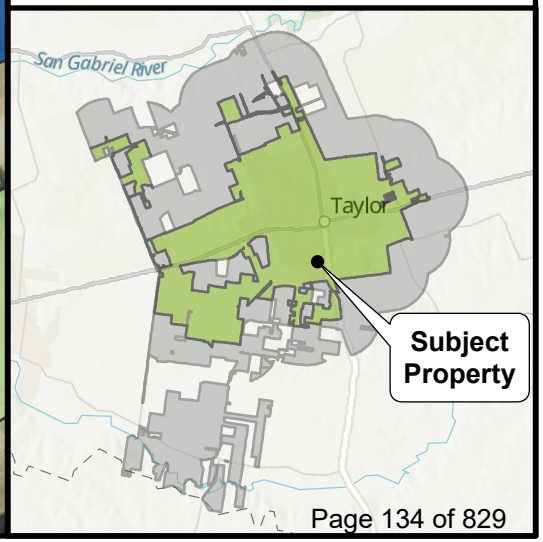
1102 Beech Street
Place Type Amendment
Current Zoning Map
Approximately 0.7 acres

- Subject Property
- City Limits
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P2.5: Large Lot
- P5: Urban Center

0 100 200
Feet



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

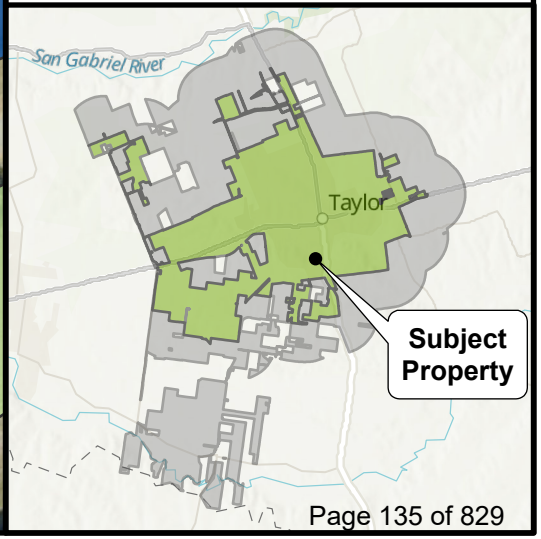
1102 Beech Street
Place Type Amendment
Proposed Zoning Map
Approximately 0.7 acres

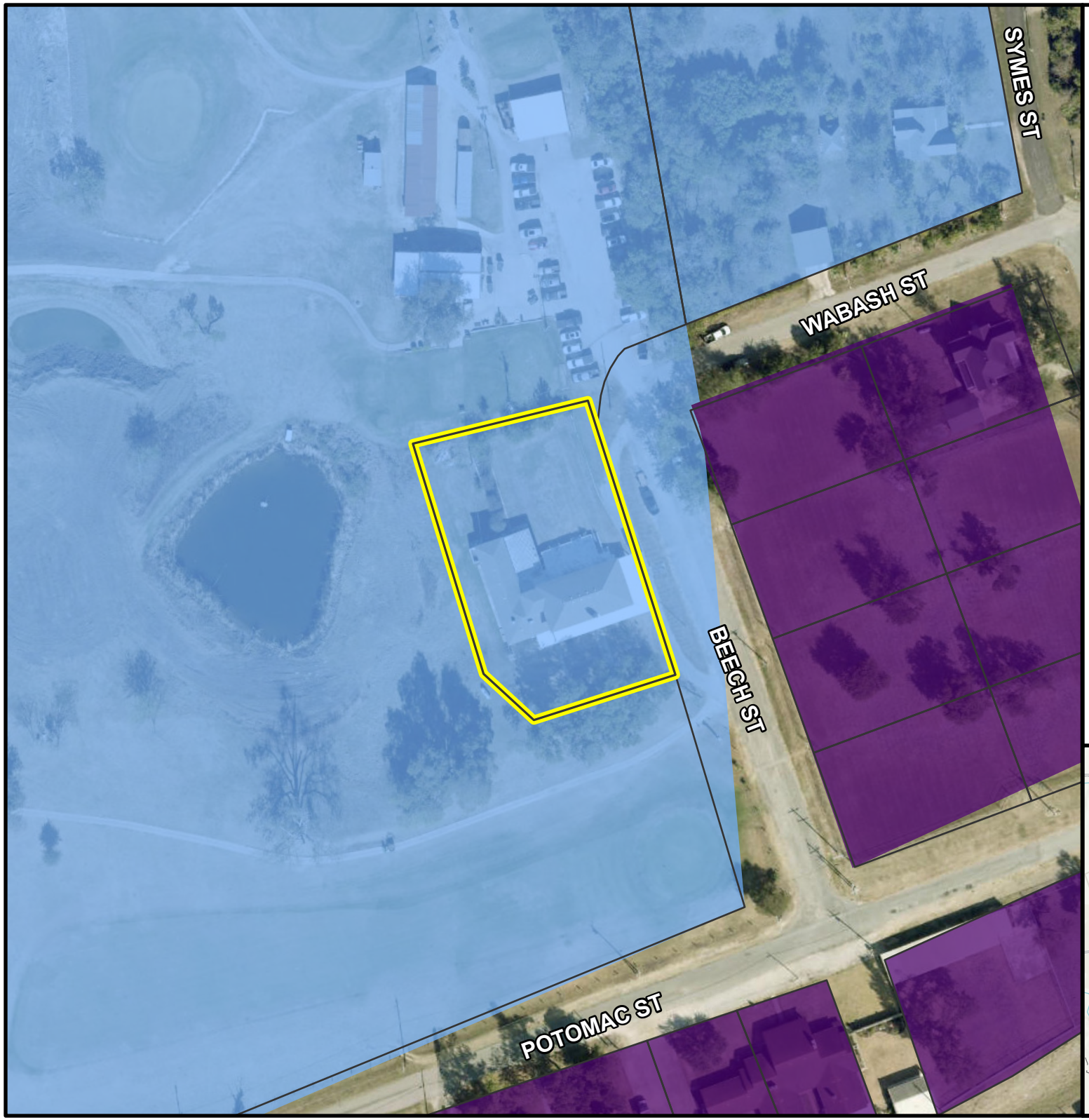
- Subject Property
- City Limits
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P2.5: Large Lot
- P4: Mix
- P5: Urban Center

0 100 200
Feet





PZ-2025-2556

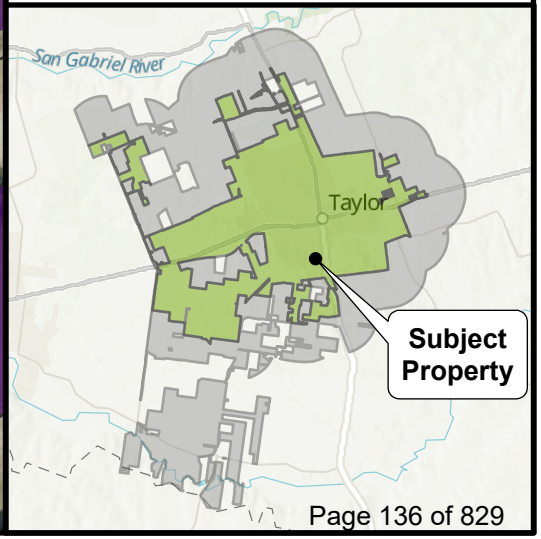
1102 Beech Street
Place Type Amendment
Growth Sector Map
Approximately 0.7 acres

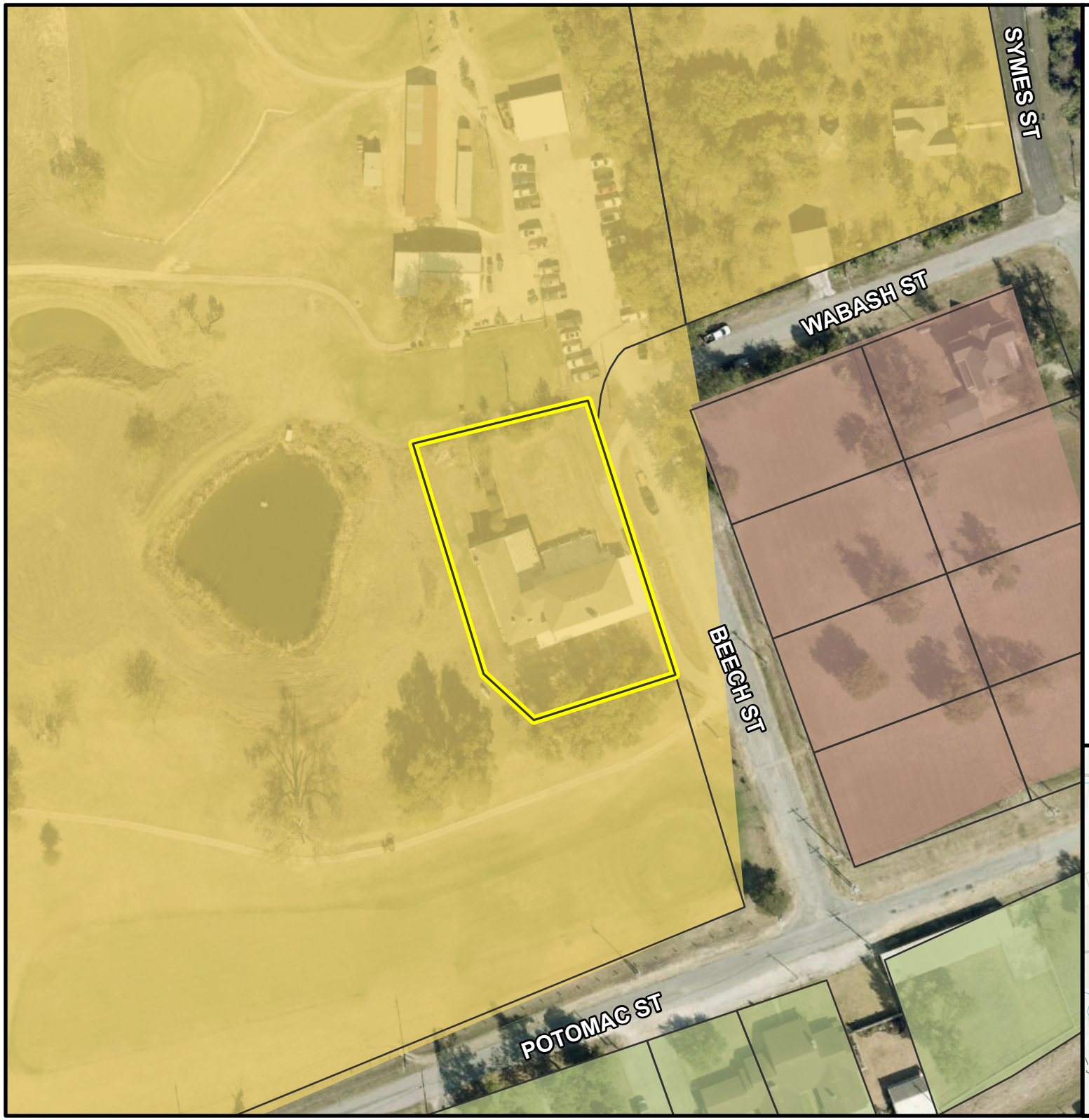
- Subject Property
- City Limits
- Parcel Boundary

Growth Sector

- Intended Growth Sector (G-3)
- Infill Neighborhood Sector (G-4)

0 100 200
Feet





PZ-2025-2556

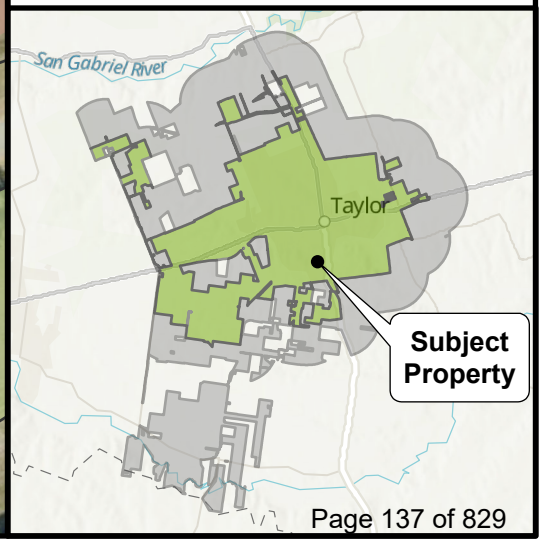
1102 Beech Street
Place Type Amendment
Future Land Use Map
Approximately 0.7 acres

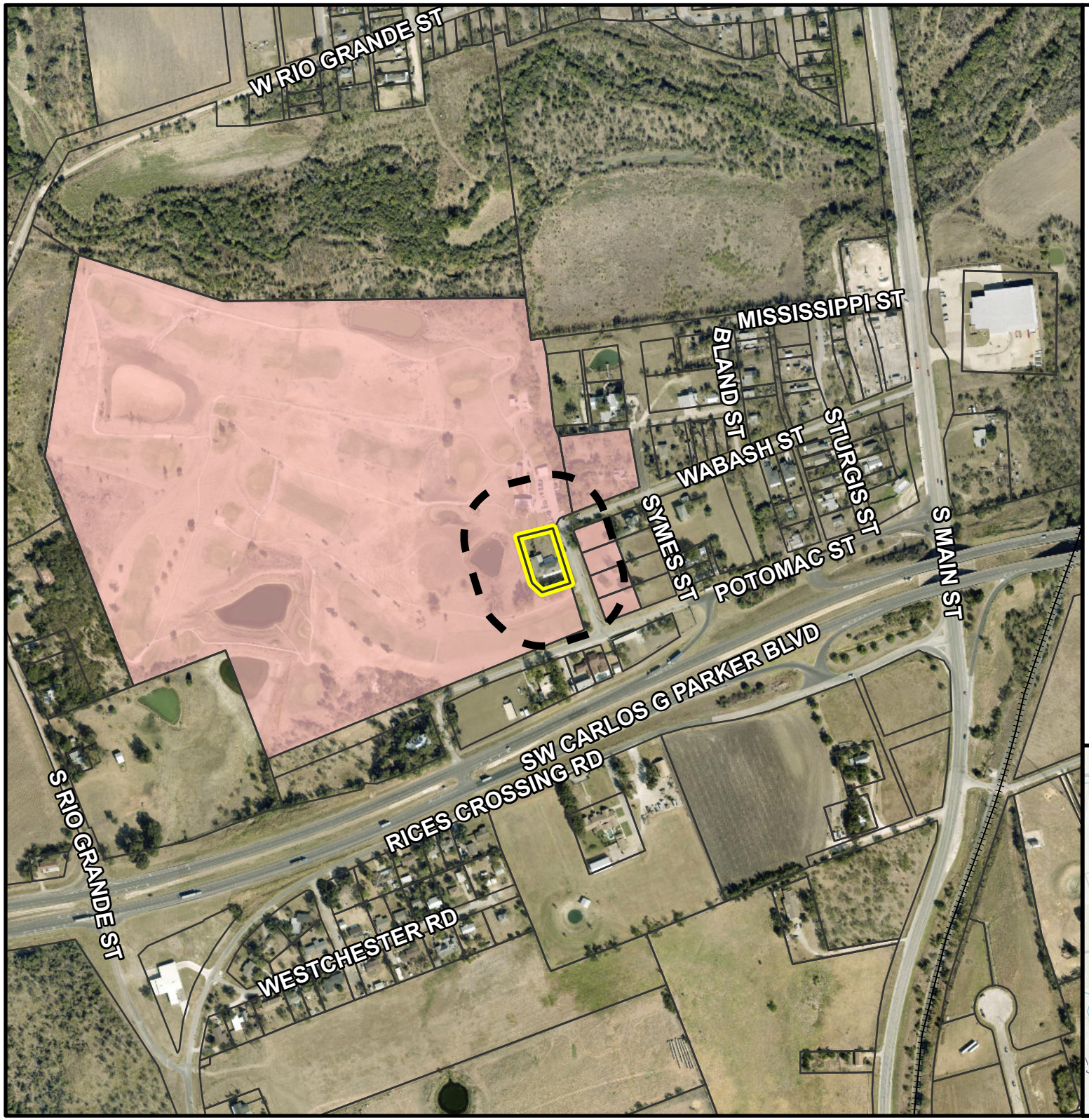
- Subject Property
- City Limits
- Parcel Boundary

Future Land Use

- Neighborhood Greenfield
- Neighborhood Infill
- Market: Community

0 100 200
Feet





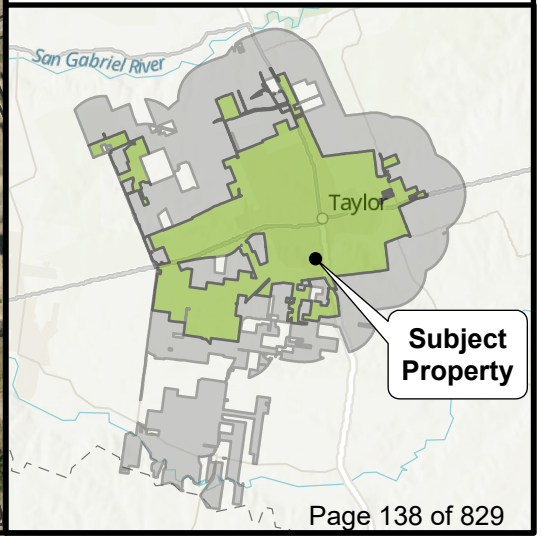
Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

1102 Beech Street
Place Type Amendment
Notification Map
Approximately 0.7 acres

- Subject Property
- 200-ft. Buffer
- City Limits
- Parcel Boundary
- Notified Properties

0 500 1,000
Feet



ORDINANCE NO. 2025-27

AN ORDINANCE CHANGING THE PLACE TYPE ZONING OF PROPERTY LOCATED AT 1102 BEECH STREET FROM P2 – RURAL TO P4 – MIX, AMENDING THE OFFICIAL PLACE TYPE ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE PLACE TYPE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on August 28, 2025, to consider the request made by the applicant, whose property is legally described in Exhibit "A" the Place Type Change Form attached hereto and incorporated by reference herein for all purposes ("Property"), to change the place type zoning as described above; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on August 12, 2025, to consider the place type zoning change request, and recommended approval of the place type zoning change to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Property zoning change.

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

SECTION 1. The facts and recitations contained in the preamble of this Ordinance are hereby declared to be true and correct and are incorporated by reference herein and made a part hereof, as if copied verbatim.

SECTION 2. The place type zoning of this Property is changed from: Place Type Zoning District P2 – Rural to P4 – Mix at property located at 1102 Beech Street.

SECTION 3. The official place type zoning map of the City of Taylor, Texas, is changed to show the Property Place Type zoning as described in Section 2 and reflected in Exhibit "B" attached hereto.

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 2025-27 was introduced before the Taylor City Council on the 28th day of August 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 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. 2025-27 passed and approved by the City Council of the City of Taylor, Texas, on the 10th day of September 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

(Survey/Field Notes/Metes & Bounds)

EXHIBIT B

(Proposed Place Type Map)

These drawings are the sole property of STEGER BIZZELL. The use of these drawings is hereby restricted to the original site for which they were prepared. Reproduction or reuse of these drawings in whole or in part without written permission of STEGER BIZZELL is strictly prohibited.

PROPERTY DESCRIPTION

BEING 0.663 OF ONE ACRE (28,875 SQ. FT.) OF LAND SITUATED IN THE P. COURSEY SURVEY, ABSTRACT NO. 131, IN WILLIAMSON COUNTY, TEXAS, AND BEING ALL OF A CALLED 0.662 OF ONE ACRE TRACT OF LAND DESCRIBED IN A WARRANTY DEED TO TAYLOR MUSTANG CREEK COUNTRY CLUB, INC., RECORDED IN DOCUMENT NO. 2006034162 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. SAID 0.663 OF ONE ACRE (28,875 SQ. FT.) TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2-inch iron rebar with illegible cap found for the Northeast corner of said 0.662 of one acre tract, being in an Easterly line of the remainder portion of a called 93 acre tract of land described in a Warranty Deed to Taylor Golf Course, Inc., recorded in Volume 1603, Page 659 of the Official Records of Williamson County, Texas, also being in the Westerly right-of-way line of Beech Street (R.O.W. varies), from which a 1-1/2 inch iron pipe found for the Northwest corner of Block 35, WASHINGTON HEIGHTS, a subdivision recorded in Cabinet A, Slide 193 of the Plat Records of Williamson County, Texas and being in the Easterly right-of-way line of said Beech Street, bears South 78°27'32" East a distance of 78.52 feet;

THENCE South 20°43'37" East along said Westerly right-of-way line of Beech Street and the East line of said 0.662 of one acre tract, a distance of 213.69 feet to a 1/2-inch iron rebar with illegible cap found for the Southeast corner of said 0.662 of one acre tract, from which a 1-1/2 inch iron pipe found for the Southwest corner of said Block 35, and being at the intersection of said Easterly right-of-way line of Beech Street with the Northerly right-of-way line of Potomac Street (R.O.W. Varies), bears South 40°18'14" East a distance of 200.06 feet;

THENCE along the common line of said 0.662 of one acre tract and said remainder portion of the 93 acre tract, the following four (4) courses and distances:

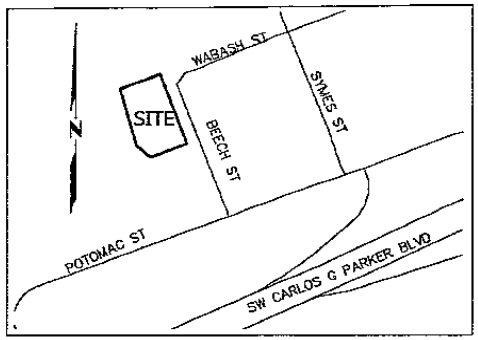
1. South 69°14'43" West a distance of 110.42 feet to a 1/2-inch iron rebar with illegible cap found for the Southerly Southwest corner of said 0.662 of one acre tract;
2. North 58°24'28" West a distance of 50.75 feet to a 1/2-inch iron rebar with illegible cap found for the Westerly Southwest corner of said 0.662 of one acre tract;
3. North 20°46'10" West a distance of 178.84 feet to a 1/2-inch iron rebar with illegible cap found for the Northwest corner of said 0.662 of one acre tract, from which a 1/2-inch iron rebar with illegible cap found, bears South 71°53'41" East a distance of 14.83 feet; and
4. North 73°11'55" East a distance of 133.92 feet to the POINT OF BEGINNING and containing 0.663 of one acre of land (28,875 Square Feet) more or less.

TO:
HOLDING COMPANY MUSTANG CREEK LLC.
TAYLOR MUSTANG CREEK COUNTRY CLUB, INC.
WESTCOR LAND TITLE COMPANY;

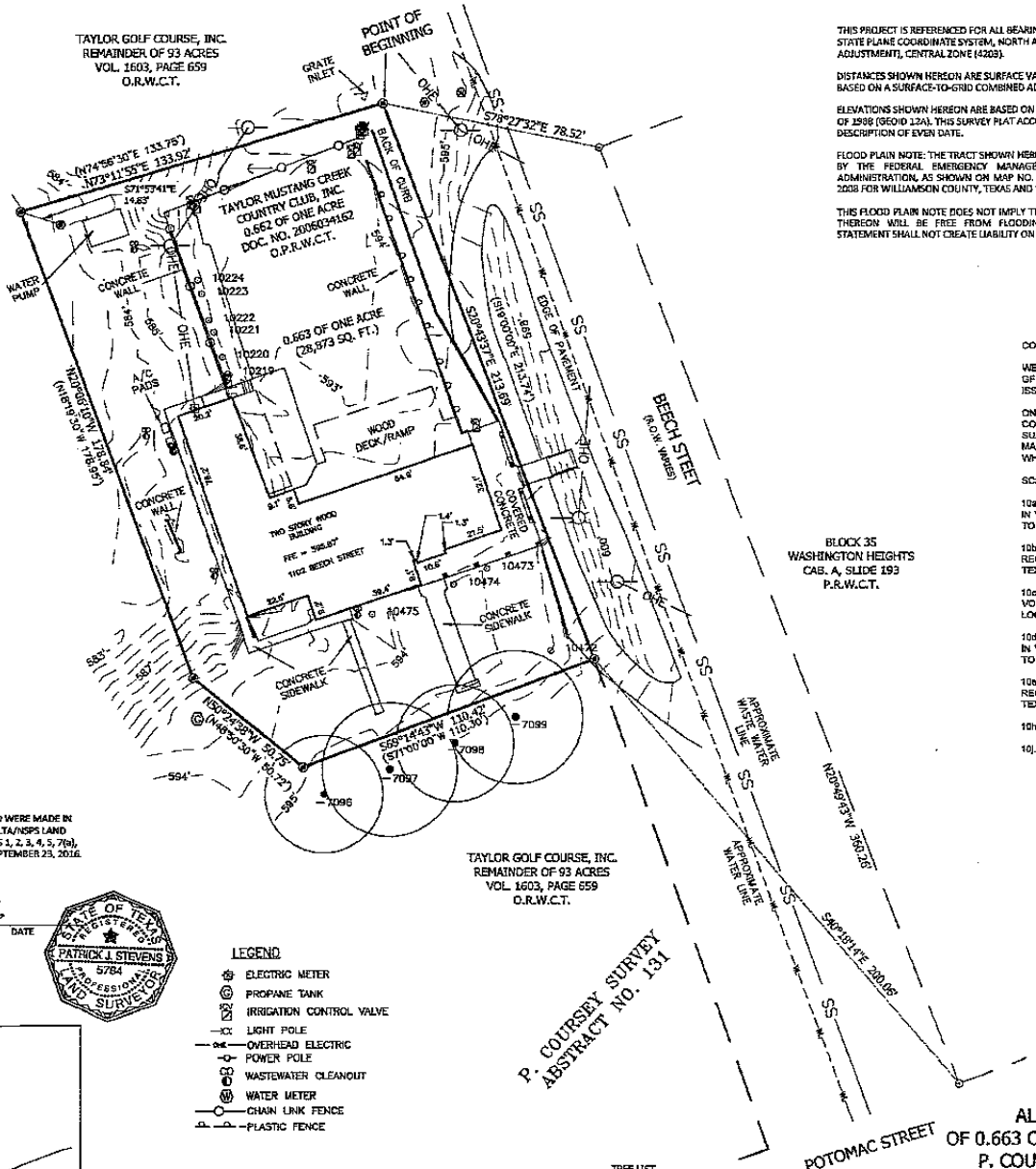
THIS IS TO CERTIFY THAT THIS MAP OF PLAT AND THE SURVEY ON WHICH IT IS BASED WERE MADE IN ACCORDANCE WITH THE 2016 MINIMUM STANDARD DETAIL REQUIREMENTS FOR ALTA/NSPS LAND TITLE SURVEYS, JOINTLY ESTABLISHED AND ADOPTED BY ALTA AND NSPS, AND ITEMS 1, 2, 3, 4, 5, 7(a), 8, 9, 11, 13, AND 15 OF TABLE A THEREOF. THE FIELDWORK WAS COMPLETED ON SEPTEMBER 23, 2016.

10-24-16
PATRICK J. STEVENS DATE
REGISTERED PROFESSIONAL LAND SURVEYOR

STATE OF TEXAS REGISTERED PATRICK J. STEVENS 5784 PROFESSIONAL LAND SURVEYOR



VICINITY MAP NOT SCALE



THIS PROJECT IS REFERENCED FOR ALL BEARING AND COORDINATE BASIS TO THE TEXAS STATE PLANE COORDINATE SYSTEM, NORTH AMERICAN DATUM OF 1983 (NAD83 - 2011 ADJUSTMENT), CENTRAL ZONE (4203).

DISTANCES SHOWN HEREON ARE SURFACE VALUES REPRESENTED IN U.S. SURVEY FEET BASED ON A SURFACE-TO-GRID COMBINED ADJUSTMENT FACTOR OF 0.99988339

ELEVATIONS SHOWN HEREON ARE BASED ON THE NORTH AMERICAN VERTICAL DATUM OF 1988 (GEOID 12A). THIS SURVEY PLAT ACCOMPANIES A METES AND BOUNDS DESCRIPTION OF EVEN DATE.

FLOOD PLAIN NOTE: THE TRACT SHOWN HEREON LIES WITHIN ZONE "X" AS IDENTIFIED BY THE FEDERAL EMERGENCY MANAGEMENT AGENCY, FEDERAL INSURANCE ADMINISTRATION, AS SHOWN ON MAP NO. FM48491C0545E, DATED SEPTEMBER 25, 2008 FOR WILLIAMSON COUNTY, TEXAS AND INCORPORATED AREAS.

THIS FLOOD PLAIN NOTE DOES NOT IMPLY THAT THE PROPERTY AND/OR STRUCTURES THEREON WILL BE FREE FROM FLOODING OR FLOOD DAMAGE. THIS FLOOD STATEMENT SHALL NOT CREATE LIABILITY ON THE PART OF THE SURVEYOR.

30' 20' 10' 0' 15' 30'
GRAPHIC SCALE

N

COMMITMENT FOR TITLE INSURANCE PROVIDED BY:

WESTCOR LAND TITLE INSURANCE COMPANY
GF NO. 16054150
ISSUE DATE : OCTOBER 12, 2016 EFFECTIVE DATE : OCTOBER 4, 2016

ONLY THOSE ITEMS LISTED IN SCHEDULE B OF THE ABOVE REFERENCED COMMITMENT FOR TITLE INSURANCE WERE REVIEWED FOR THE PURPOSE OF THIS SURVEY. NO ADDITIONAL RESEARCH WAS PERFORMED BY THIS SURVEYOR. THERE MAY BE ADDITIONAL EASEMENTS, RESTRICTIONS, OR OTHER ENCUMBRANCES WHICH AFFECT THIS SURVEY THAT ARE NOT KNOWN TO THIS SURVEYOR.

SCHEDULE B EXCEPTIONS:

10a. EASEMENT DATED MARCH 4, 1946, TO TEXAS POWER AND LIGHT CO., RECORDED IN VOLUME 335, PAGE 248, DEED RECORDS, WILLIAMSON COUNTY, TEXAS. UNABLE TO LOCATE DUE TO VAGUE DESCRIPTION. NOTED HEREON.

10b. EASEMENT DATED FEBRUARY 5, 1948, TO TEXAS POWER AND LIGHT CO., RECORDED IN VOLUME 349, PAGE 405, DEED RECORDS, WILLIAMSON COUNTY, TEXAS. UNABLE TO LOCATE DUE TO VAGUE DESCRIPTION. NOTED HEREON.

10c. EASEMENT DATED NOVEMBER 21, 1972, TO THE CITY OF TAYLOR, RECORDED IN VOLUME 560, PAGE 354, DEED RECORDS, WILLIAMSON COUNTY, TEXAS. UNABLE TO LOCATE DUE TO VAGUE DESCRIPTION. NOTED HEREON.

10d. EASEMENT DATED APRIL 1, 1952, TO TEXAS POWER AND LIGHT CO., RECORDED IN VOLUME 369, PAGE 447, DEED RECORDS, WILLIAMSON COUNTY, TEXAS. UNABLE TO LOCATE DUE TO VAGUE DESCRIPTION. NOTED HEREON.

10e. EASEMENT DATED AUGUST 30, 1982, TO TEXAS POWER AND LIGHT CO., RECORDED IN VOLUME 456, PAGE 327, DEED RECORDS, WILLIAMSON COUNTY, TEXAS. UNABLE TO LOCATE DUE TO VAGUE DESCRIPTION. NOTED HEREON.

10h. NOT A SURVEY MATTER.

10j. NOT A SURVEY MATTER.

LEGEND

- ELECTRIC METER
- PROPANE TANK
- IRRIGATION CONTROL VALVE
- LIGHT POLE
- OVERHEAD ELECTRIC
- POWER POLE
- WASTEWATER CLEANOUT
- WATER METER
- CHAIN LINK FENCE
- PLASTIC FENCE

LEGEND

●	IRON REBAR WITH ILLEGIBLE CAP FOUND (1/2", OR AS NOTED)
⊙	IRON PIPE FOUND 1 1/2"
O.P.R.W.C.T.	OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS
O.R.W.C.T.	OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS
D.R.W.C.T.	DEED RECORDS OF WILLIAMSON COUNTY, TEXAS
P.R.W.C.T.	PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS
R.O.W.	RIGHT-OF-WAY
(S11°22'30"E 34.56)	RECORD INFO. PER. VOL. 1603, PAGE 659

TREE LIST

TAG#	SIZE(INCHES)	TYPE	BOLES
7096	21	PECAN	
7097	24	PECAN	
7098	21	PECAN	
7099	24	PECAN	
10219		CREPE MYRTLE	
10220		CREPE MYRTLE	
10221		CREPE MYRTLE	
10222		CREPE MYRTLE	
10223		CREPE MYRTLE	
10224		CREPE MYRTLE	
10472		CREPE MYRTLE	
10473		CREPE MYRTLE	
10474		CREPE MYRTLE	
10475		CREPE MYRTLE	

ALTA/NSPS LAND TITLE SURVEY
OF 0.663 OF ONE ACRE (28,873 SQ. FT.) IN THE P. COURSEY SURVEY, ABSTRACT NO. 131
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

STEGER BIZZELL

ADDRESS	1978 S. AUSTIN AVENUE	GEORGETOWN, TX 78626	
METRO	512.930.9412	TEXAS REGISTERED ENGINEERING FIRM F-181 TBPLS FIRM No.10083700	WEB STEGERBIZZELL.COM
SERVICES	>>ENGINEERS	>>PLANNERS	>>SURVEYORS

JOB No. 22468 DATE: 20-Oct-16 SHEET 1 of 1 | DRAWN BY: SMF | REVIEWED BY: TST | APPROVED BY:

EXHIBIT A

0.663 OF ONE ACRE
P. COURSEY SURVEY
ABSTRACT NO. 131
WILLIAMSON COUNTY, TEXAS

PROPERTY DESCRIPTION

BEING 0.663 OF ONE ACRE (28,873 SQ. FT.) OF LAND SITUATED IN THE P. COURSEY SURVEY, ABSTRACT NO. 131, IN WILLIAMSON COUNTY, TEXAS, AND BEING ALL OF A CALLED 0.662 OF ONE ACRE TRACT OF LAND DESCRIBED IN A WARRANTY DEED TO TAYLOR MUSTANG CREEK COUNTRY CLUB, INC., RECORDED IN DOCUMENT NO. 2006034162 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS. SAID 0.663 OF ONE ACRE (28,873 SQ. FT.) TRACT BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

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THENCE **South 20°43'37" East** along said Westerly right-of-way line of Beech Street and the East line of said 0.662 of one acre tract, a distance of **213.69** feet to a 1/2-inch iron rebar with illegible cap found for the Southeast corner of said 0.662 of one acre tract, from which a 1-1/2 inch iron pipe found for the Southwest corner of said Block 35, and being at the intersection of said Easterly right-of-way line of Beech Street with the Northerly right-of-way line of Potomac Street (R.O.W. Varies), bears South 40°18'14" East a distance of 200.06 feet;

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2. **North 50°24'38" West** a distance of **50.75** feet to a 1/2-inch iron rebar with illegible cap found for the Westerly Southwest corner of said 0.662 of one acre tract;

3. **North 20°06'10" West** a distance of **178.84** feet to a 1/2-inch iron rebar with illegible cap found for the Northwest corner of said 0.662 of one acre tract, from which a 1/2-inch iron rebar with illegible cap found, bears South 71°53'41" East a distance of 14.83 feet; and

4. **North 73°11'55" East** a distance of **133.92** feet to the **POINT OF BEGINNING** and containing 0.663 of one acre of land (28,873 Square Feet) more or less.

This project is referenced for all bearing and coordinate basis to the Texas State Plane Coordinate System, North American Datum of 1983 (NAD83 – 2011 Adjustment), Central Zone (4203). All distances shown hereon are surface values represented in U.S. Survey Feet based on a surface-to-grid combined adjustment factor of 0.99988339.

This property description was prepared from an on-the-ground survey performed under my supervision and is accompanied by a separate plat of even date. The field work was completed on September 23, 2016.

09/30/2016

STATE OF TEXAS
REGISTERED
TRAVIS S. TABOR
6428
PROFESSIONAL
LAND SURVEYOR

Travis S. Tabor, RPLS 6428
Steger & Bizzell Engineering Inc.
1978 South Austin Avenue
Georgetown, Texas 78626
(512) 930-9412
TBPLS Firm No. 10003700

22468-Brownfield_0.663 Acre-M&B.doc

Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

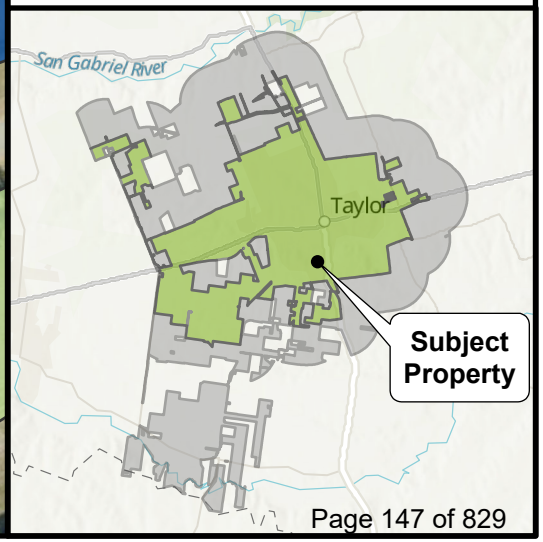
1102 Beech Street
Place Type Amendment
Proposed Zoning Map
Approximately 0.7 acres

- Subject Property
- City Limits
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P2.5: Large Lot
- P4: Mix
- P5: Urban Center

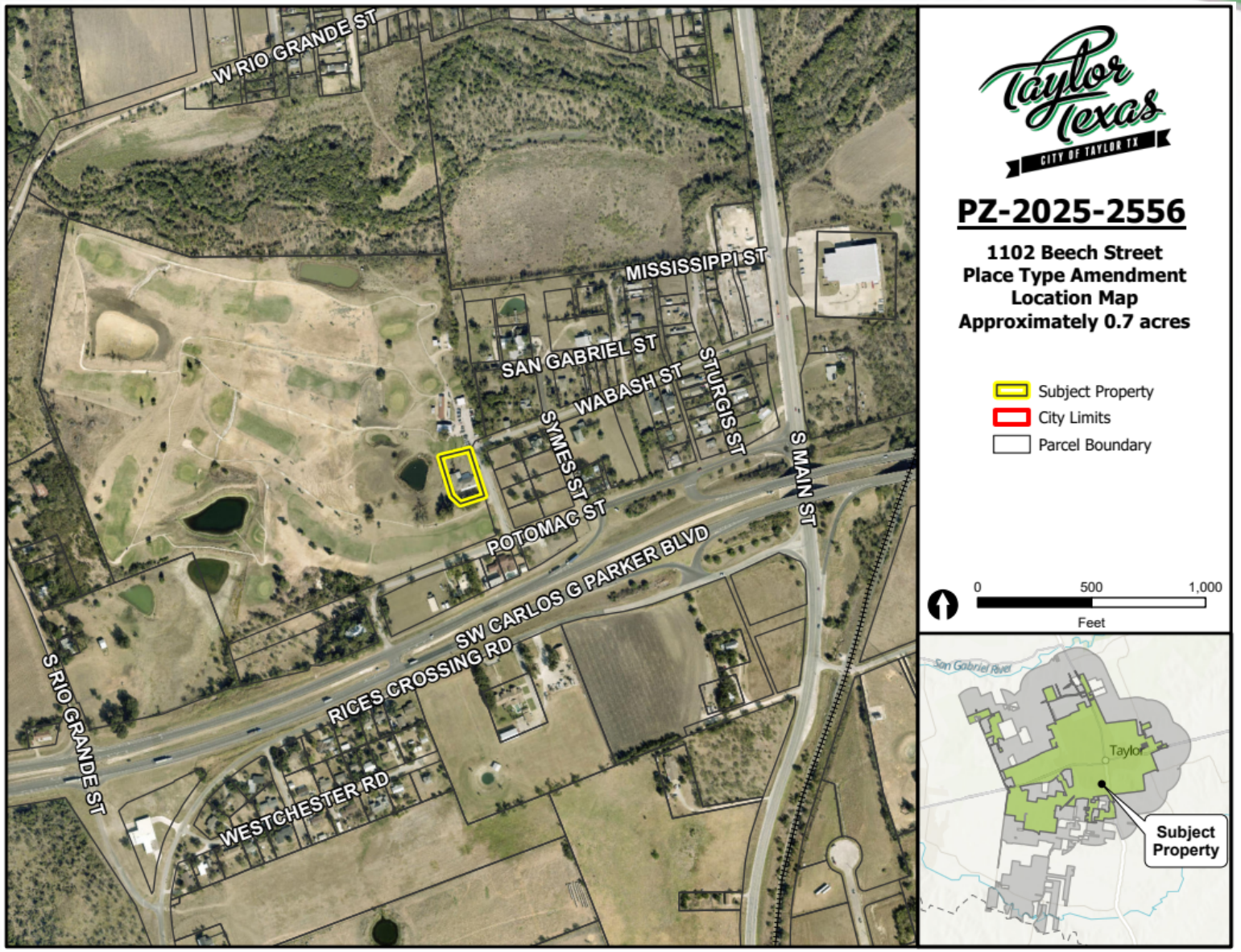
0 100 200
Feet



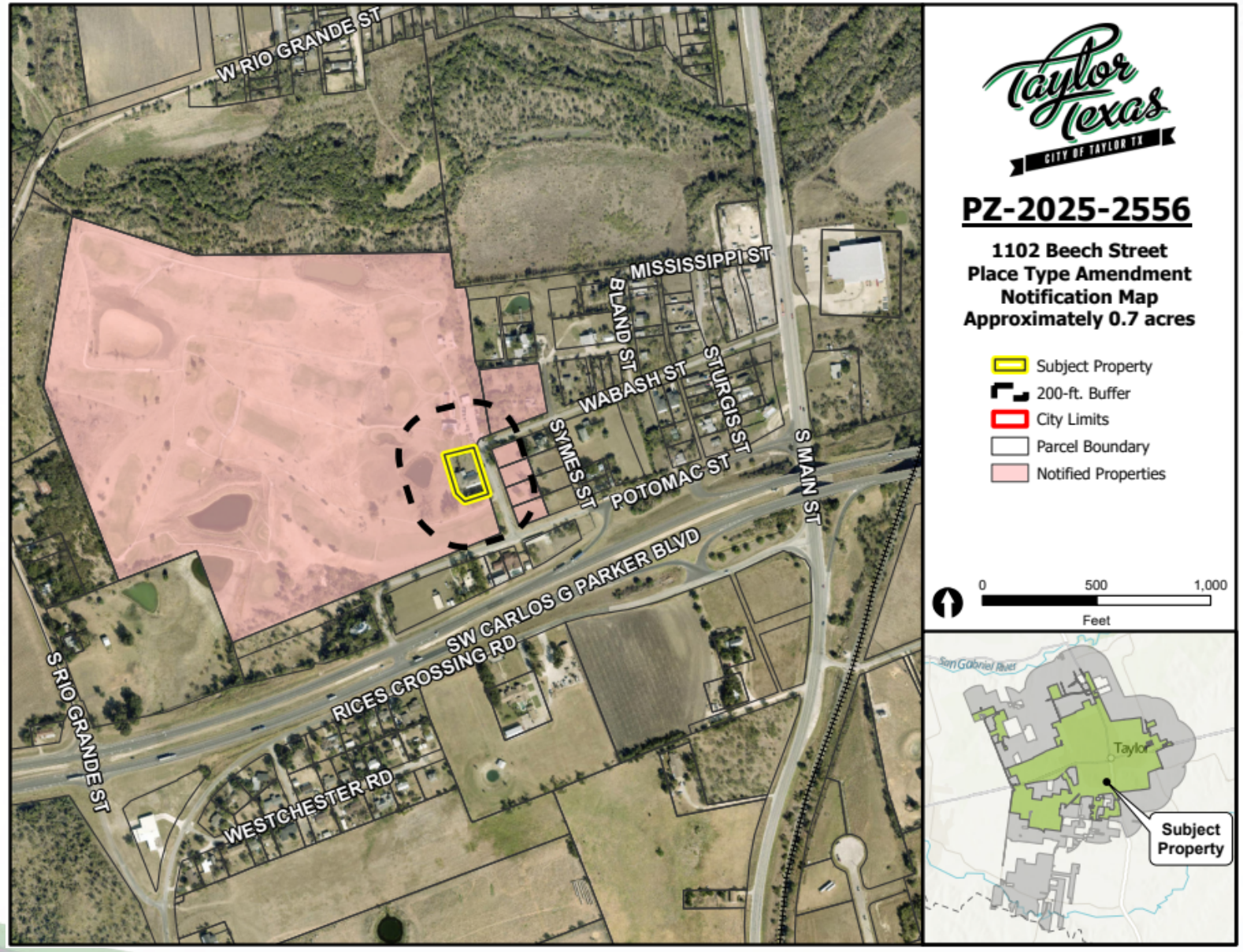
PZ-2025-2556

Request: To change Place Type from P2-Rural to P4-Mix for properties at 1102 Beech Street

Location Map

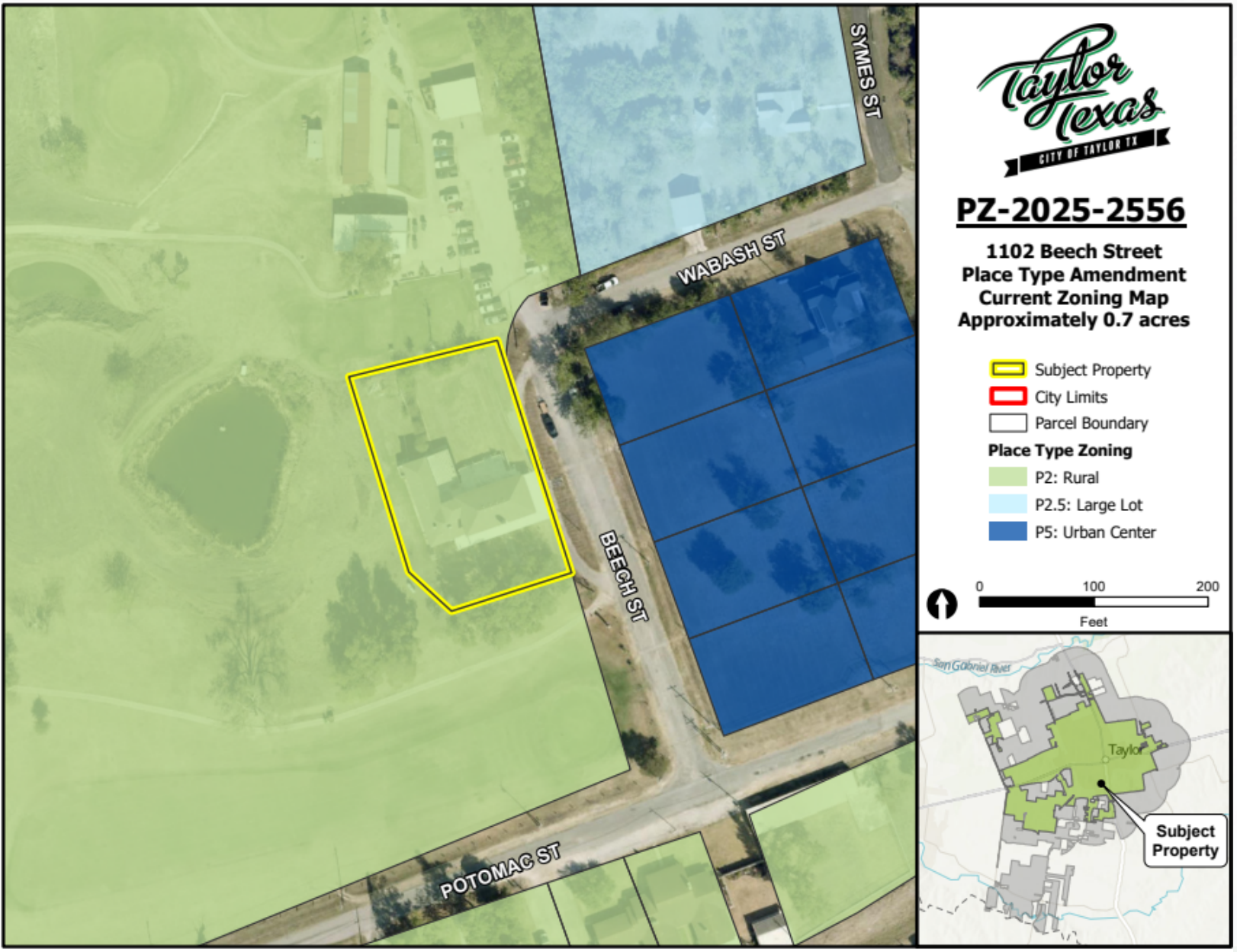


Notification Map



- 5 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received no responses in opposition or approval of the request from the notified parties.

Current Zoning: P2 - Rural



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

1102 Beech Street
Place Type Amendment
Current Zoning Map
Approximately 0.7 acres

- Subject Property
- City Limits
- Parcel Boundary

Place Type Zoning

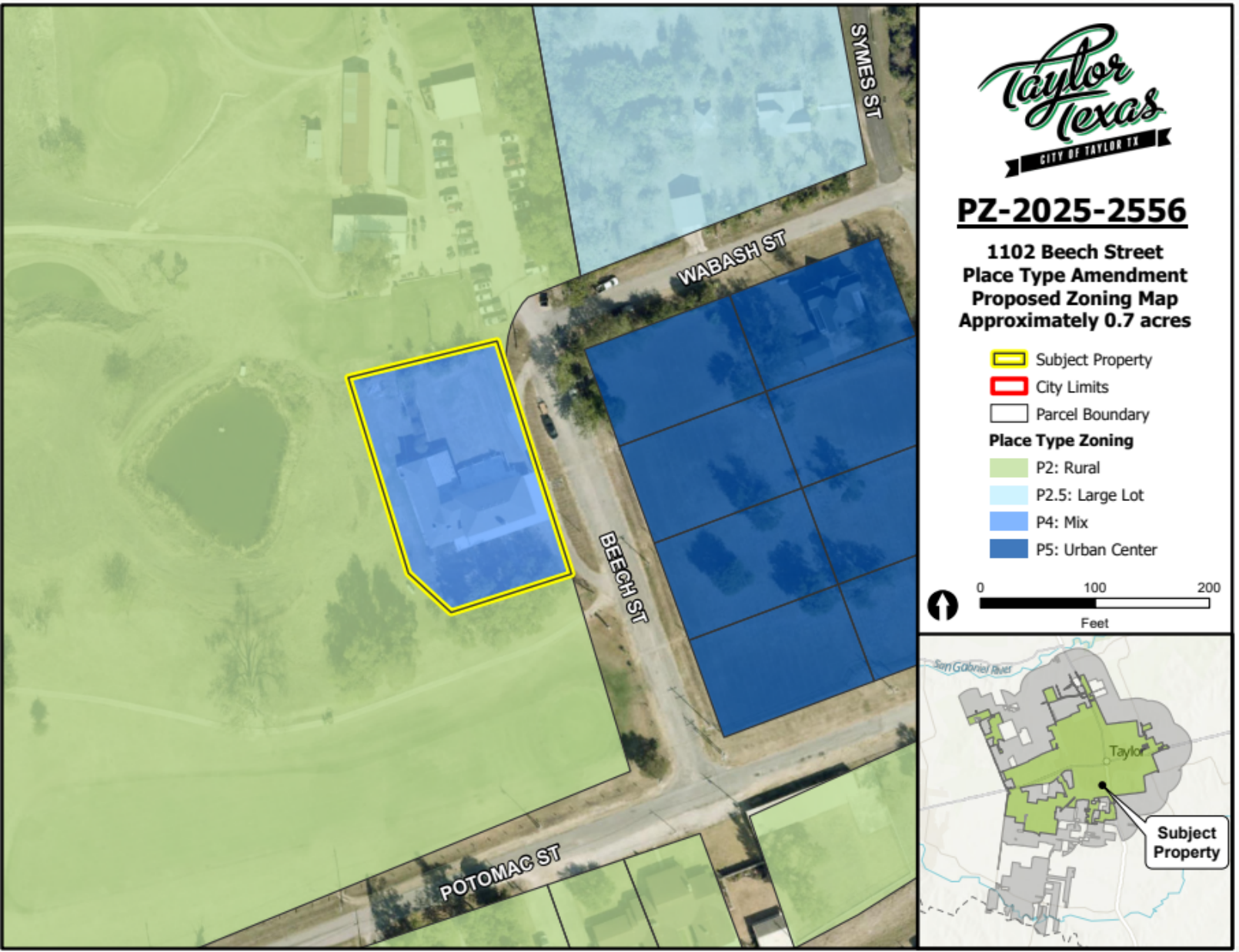
- P2: Rural
- P2.5: Large Lot
- P5: Urban Center

0 100 200
Feet

BUILDING TYPES	
DETACHED DWELLING	●
ATTACHED DWELLING	○
COTTAGE COURT	●
DUPLEX	○
TRIPLEX	○
QUADRAPLEX	○
SMALL APARTMENT	○
LARGE APARTMENT	○
MANUFACTURED HOME/PARK	●
ACCESSORY DWELLING UNIT	●
RECREATIONAL VEHICLE PARK	●
RESIDENTIAL ACCESSORY	●
SMALL COMMERCIAL	○
LIVE/WORK	○
MIXED-USE COMMERCIAL	○
LARGE COMMERCIAL	○
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	○
TEMPORARY COMMERCIAL	○
COMMERCIAL ACCESSORY	○
CIVIC BUILDINGS	●

Taylor Texas
CITY OF TAYLOR TX

Current Zoning: P4 - Mix



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2556

1102 Beech Street
Place Type Amendment
Proposed Zoning Map
Approximately 0.7 acres

- Subject Property
- City Limits
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P2.5: Large Lot
- P4: Mix
- P5: Urban Center

0 100 200
Feet

BUILDING TYPES	
DETACHED DWELLING	●
ATTACHED DWELLING	●
COTTAGE COURT	●
DUPLEX	●
TRIPLEX	●
QUADRAPLEX	●
SMALL APARTMENT	●
LARGE APARTMENT	○
MANUFACTURED HOME/PARK	○
ACCESSORY DWELLING UNIT	●
RECREATIONAL VEHICLE PARK	○
RESIDENTIAL ACCESSORY	●
SMALL COMMERCIAL	●
LIVE/WORK	●
MIXED-USE COMMERCIAL	○
LARGE COMMERCIAL	○
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	●
TEMPORARY COMMERCIAL	●
COMMERCIAL ACCESSORY	●
CIVIC BUILDINGS	●

Taylor Texas
CITY OF TAYLOR TX

P&Z Recommendation

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend **Approval** of the request.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 7.

Agenda Title: **Consider approval of Ordinance 2025-28 regarding a request for an Infill Neighborhood Plan referred to as Trinity Heights, on property generally located at 1101, 1103, 1105, and 1107 Beech Street, and 1104, 1108, 1112 Symes Street, consisting of approximately 2.031 acres of land situated in the Trinity Heights Subdivision, Block A, Lots 1 through 7, more particularly described by Williamson Central Appraisal District Parcel's R580770, R580769, R580768, R580767, R580764, R580765, R580766, Taylor, Williamson County, Texas.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Development Services Department

Staff Contact: Shai Roos, Interim Director

1. PURPOSE / DESCRIPTION

The applicant is requesting an Infill Plan that is largely consistent with P4 Mix. They would like an increased build to line range and a 10% facade build-out reduction to base P4 Mix Zoning.

- Build to Line (Range) from 5' – 15' to 5' – 20'
- Façade Buildout Minimum from 60% to 50%

The applicant is looking to create larger single-family residential product on the proposed lots. Through conversations with staff the applicant indicated that the larger lots make it difficult to achieve their intended housing and meet current standards. With the proposed slight reduction in standards, they will be able to develop the lots while largely conforming with P4 standards.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Upon analyzing the request for Infill Plan, the proposed plan is consistent with the surrounding Place Types of the properties to the around the subject property and consistent with the future

land use and growth type from the comprehensive plan. The request is consistent with the following Land Use Policy in Envision Taylor
Comprehensive Plan:

- LU8 – Promote development patterns that maximize the use of existing infrastructure and land before expanding infrastructure to underdeveloped area
    - These lots are currently under utilized and have some existing infrastructure which is under utilized

The Infill Plan seeks to largely align with the standards P4 Mix Place type with minor modifications to better align with the platted lots. The change to P4 provides flexibility for this area to easily transition between low-intensity commercial and residential building types, allowing for the neighboring P5 Urban Center zoning to expand and contract over time, increasing Taylor's economic resiliency. While the current intent leans toward residential the proposed zoning does not prevent the use of commercial in the future.

A public hearing was held, and the ordinance was introduced at the August 28, 2025, City Council meeting.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend approval of the request.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: August 12, 2025
City Council Public Hearing: August 28, 2025
City Council Action: September 10, 2025

7. OTHER OPTIONS

8. ATTACHMENTS

1. PZ-2025-2559-Trinity Heights Use Staff Report
2. PZ-2025-2559 Letter of Intent
3. PZ-2025-2559 Red-lined Proposed Modifications
4. PZ 2025-2559 Location Map
5. PZ 2025-2559 Proposed Zoning
6. PZ 2025-2559 Current Zoning
7. PZ 2025-2559 Growth Sector
8. PZ 2025-2559 Future Land Use
9. PZ 2025-2559 Notification Map
10. PZ-2025-2559 Trinity Heights INP Ordinance 2025-28
11. PZ-2025-2559_Recorded Plat_Exhibit A
12. PZ-2025-2559_Infill Neighborhood Plan_Exhibit B
13. PZ-2025-2559 PPT (presented at 08.28 Meeting)

City of Taylor
PZ-2025-2559
Infill Neighborhood Plan
Staff Report

Item Details

Subject Property:	1101, 1103, 1105, 1107 Beech Street and 1104, 1108, 1112 Symes Street
Total Acreage:	Approximately 2.031 acres
Legal Description:	Approximately 2.031 acres of land situated in the Trinity Heights Subdivision, Block A, Lots 1 through 7, more particularly described by Williamson Central Appraisal District Parcel's R580770, R580769, R580768, R580767, R580764, R580765, R580766, Taylor, Williamson County, Texas.
Applicant:	Brad Robbins
Property Owner(s):	Robert Cavo
Request:	A request for an Infill Neighborhood Plan
Case History:	This is the first hearing of this request.

Overview of Applicant's Request & Background

The applicant is requesting an Infill Plan that is largely consistent with P4 Mix. The request covers the majority of a block that is currently underutilized and consist of mainly open space. They would like to modify the following elements:

	P5 – Urban Center	P4 – Mix	Requested
Build-to-Line	0ft to 15ft	5ft to 15ft	5ft to 20ft
Façade Build Out	80%	60%	50%

The applicant is looking to create larger single family residential product on the proposed lots. Through conversations with staff the applicant indicated that the larger lots make it difficult to achieve their intended housing and meet current standards. With the proposed slight reduction in standards, they will be able to develop the lots while largely conforming with P4 standards.

Location:

The subject property is the east of the golf course on a largely empty block. This block is at the corner of Symes and Potomac Street.

Physical and Natural Features:

The subject properties are on an empty infill site. They have a few trees spread across the lot. The site is relatively flat with a fence around all the lots.

Growth Sector Designations:

The subject property is located within the Intended Growth Sector (G-3). The Intended Growth Sector consists of areas with access to existing or planned transportation / infrastructure and are on the periphery of existing developed areas. These are primarily vacant, underutilized, or poorly developed commercial areas adjacent to existing centers and service areas. Growth policies should encourage the development or redevelopment of these areas as compact residential and mixed-use development

Future Land Use and Zoning Designations:

The subject property is assigned the Future Land Use designation of Market Community

Market Centers are mixed-use areas anchored by a retail destination where surrounding residents go to get daily goods and services. As with all centers, Market Centers are envisioned as mixed-use and walkable places. Neighborhood, Community, and Regional Market Centers differ by the scale of the development but not by the types of uses or the walkable nature (Envision Taylor Comprehensive Plan page 72).

The current zoning is P5 – Urban Center Place Type which regulates a higher intensity mixture of building types that accommodate commercial, retail, offices, hotels, and residential. Buildings are set close to the sidewalk with high pedestrian and vehicle traffic.

The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	P3 – Neighborhood P5 – Urban Center	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Large Lot Residential
South	P2 - Rural	Intended Growth Sector (G-3)	Neighborhood Greenfield	Large Lot Residential & Commercial
East	P5 – Urban Center	Intended Growth Sector (G-3	Market Community	Vacant & Large Lot Residential
West	P2 - Rural	Intended Growth Sector (G-3	Neighborhood Infill	Vacant

Transportation

The subject property is bounded by existing streets Beech, Wabash, Symes, and Potomac Street. Potomac Steet is the only street that is not a Neighborhood Street. Potomac is a higher speed road that serves as a frontage road for Highway 79.

Utilities

The subject property is located within the City of Taylor water CCN. There is a 6-inch waterline along the west and south of the block. To the North and east of the block there is an 8-inch line.

The block a 6-inch wastewater line to the north and south. There is also 8-inch wastewater line the east and west of the block.

In summary the block is served by utilities.

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 zoning map amendment request. Ten (10) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, July 27, 2025

Staff Analysis

Upon analyzing the request for an Infill Neighborhood Plan, the proposed plan is consistent with the surrounding Place Types of the properties to the around the subject property and consistent with the future land use and growth type from the comprehensive plan. The request is consistent with the following Land Use Policy in Envision Taylor Comprehensive Plan:

- LU8 – Promote development patterns that maximize the use of existing infrastructure and land before expanding infrastructure to underdeveloped area
    - These lots are currently under utilized and have some existing infrastructure which is under utilized

The Infill Plan seeks to largely align with the standards of P4: Mix Place Type with minor modifications to better align with the platted lots. The change to P4 provides flexibility for this area to easily transition between low-intensity commercial and residential building types, allowing for the neighboring P5: Urban Center zoning to expand and contract over time, increasing Taylor's economic resiliency. While the current intent leans toward residential the proposed zoning does not prevent the use of commercial in the future.

Staff Recommendation

For the reasons stated in the staff analysis, staff recommends approval of the requested Infill Neighborhood Plan with the following warrants and variances:

- A variance is recommended to allow for a smaller minimum façade buildout of 50%. The current lot sizes are larger than the standard infill lot and the proposed variance would better accommodate detached dwellings (4.3.1.7 LDC).
- A warrant is recommended to allow for a larger build to line (range) of 5' to 20'. Proposed setbacks would better align with the existing single-family residence on the block and create a more consistent neighborhood (4.3.1.7 LDC).

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 Infill Neighborhood Plan consistent with the Comprehensive Plan?

- The Plan is consistent with the Comprehensive Plan. The applicant would like to use the property to develop the site with an increased amount of single-family residential homes.

Is the plan compatible with the surrounding area?

- The Infill Neighborhood plan is compatible with the existing place types to the north, east, and the south. It is also consistent to the future land use of properties to the east, west, and south.

Does the plan promote the public health, safety, or general welfare?

- Staff analysis determined that the proposed plan for the subject property will promote public health, safety, and the general welfare. In addition, the planning principles and policy guide in the comprehensive plan aim 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?

- During the re-plat of this property in 2018 additional infrastructure was installed to serve the property.

Do current conditions indicate that an Infill Neighborhood Plan is necessary?

The way that the lots have been platted are not conducive to the intent of the applicants development in 2018. The Infill Plan seeks to largely align with the standards of P4: Mix Place Type with minor modifications to better align with the platted lots.

Attachments:

a. Letter of Intent from Applicant
b. Effect of Request as Proposed
c. Location Map
d. Proposed Zoning Map
e. Current Zoning Map
f. Growth Sectors Map
g. Future Land Use Map
h. Notification Map
i. Draft Ordinance
    a. Exhibit A – Recorded Plat
    b. Exhibit B – Infill Neighborhood Plan

Robert Cavo

401 Potomac
Taylor,TX 76574
rwcavo@gmail.com
512-563-2651

07/03/2025

City of Taylor Development Services Department
400 Porter Street
Taylor, TX 76574

Re: Letter of Intent – Trinity Heights Infill Neighborhood Plan

To Whom It May Concern, This letter serves as our formal Letter of Intent to submit an Infill Neighborhood Plan application for the proposed **Trinity Heights** neighborhood located within the City of Taylor, Texas.

The proposed development, Trinity Heights, seeks a rezoning classification from P5 to P4. We believe this subdivision to align with the City's long-term goals for sustainable infill growth and neighborhood revitalization. Our vision for Trinity Heights is to create a vibrant and walkable residential community that reflects the character of the existing neighborhood, while introducing updated design standards, modern infrastructure, and improved land utilization consistent with the **P4 Mixed** zoning transect.

Key highlights of the proposed plan include:

- Transition of zoning from **P5 Urban Center** to **P4 Mix**, better aligning with the surrounding residential context.
- Implementation of tailored design standards including:
    - Build-to lines set back at least **20'** to maintain a consistent frontage with existing homes.
    - Facade build out to be a minimum of 50% of lot width.

We have reviewed and will comply with the application checklist requirements as set forth in the Infill Neighborhood Plan Application Checklist. The proposed re-plat submitted on **September 4, 2018**, and the accompanying **Trinity Heights P4 Standards** document reflect our intent to develop in a manner consistent with Taylor's Infill Development Guidelines and vision.

We respectfully request consideration of this application and look forward to collaborating with City staff and stakeholders throughout the approval process. Our team is committed to delivering a project that enhances the built environment, increases housing opportunities, and reinforces the sense of community in Taylor.

Please do not hesitate to contact us should you need any further information or clarification.

Sincerely,
Robert Cavo

4.3.1.7 P4 - MIX

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	90%
BUILD-TO-LINE (RANGE)	~~5' 15'~~ 5' - 20'
FACADE BUILDOUT (MINIMUM)	~~60%~~ 50%
STORIES (MAXIMUM)	3 STORIES

BLOCKS	
BLOCK LENGTH (MAXIMUM)	330'
BLOCK PERIMETER (MAXIMUM)	1,320'

PUBLIC FRONTAGE (RIGHT OF WAY)	
SIDEWALK ZONE WIDTH	5'-18'
LANDSCAPE ZONE	PERMITTED
VEHICULAR PARKING ZONE WIDTH	PARALLEL - 8' ANGLED - 17'
VEHICULAR TRAVEL ZONE WIDTH	16' - 40'

BUILDING TYPES	
DETACHED DWELLING	●
ATTACHED DWELLING	●
COTTAGE COURT	●
DUPLEX	●
TRIPLEX	●
QUADRAPLEX	●
SMALL APARTMENT	●
LARGE APARTMENT	○
MANUFACTURED HOME/PARK	○
ACCESSORY DWELLING UNIT	●
RECREATIONAL VEHICLE PARK	○
RESIDENTIAL ACCESSORY	●
SMALL COMMERCIAL	●
LIVE/WORK	●
MIXED-USE COMMERCIAL	○
LARGE COMMERCIAL	○
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	●
TEMPORARY COMMERCIAL	●
COMMERCIAL ACCESSORY	●
CIVIC BUILDINGS	●

PRIVATE FRONTAGE TYPES	
COMMON YARD	●
PORCH WITH OPTIONAL FENCE	●
STOOP	●
GALLERY	●
ARCADE	●
SHOPFRONT	●
FORECOURT	●
TERRACE	●

BUILDING DISPOSITION	
EDGEYARD	●
SIDEYARD	●
COURTYARD	●
REARYARD	●

PERMITTED	●
NOT PERMITTED	○

STREET TYPES	
RURAL STREET	○
RESIDENTIAL ALLEY	●
COMMERCIAL ALLEY	○
YIELD STREET	○
NEIGHBORHOOD STREET	●
NEIGHBORHOOD AVENUE	●
SIDE STREET	●
2 LANE COMMUNITY BOULEVARD	●
4 LANE COMMUNITY BOULEVARD	●
PATH	●
TRAIL	●

PARKING LOCATION	
FIRST LAYER	○
SECOND LAYER	●
THIRD LAYER	●
ON-STREET	●
RV STORAGE (THIRD LAYER)	●

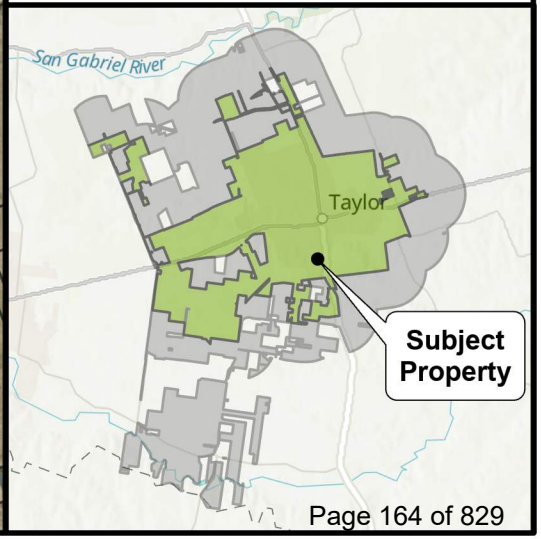
Taylor Texas
CITY OF TAYLOR TX

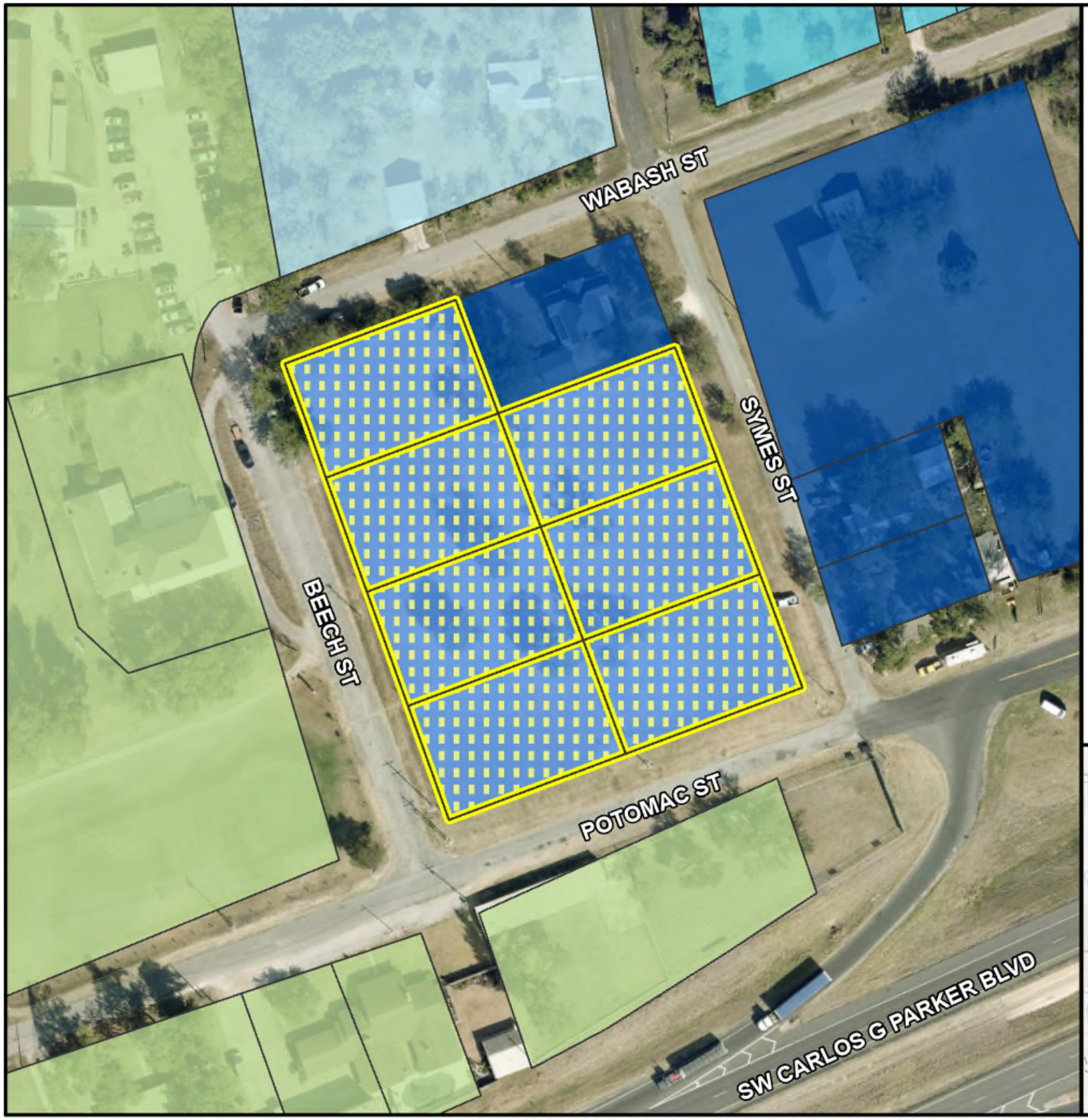
PZ-2025-2559

Trinity Heights
Infill Neighborhood Plan
Location Map
Approximately 2 acres

Subject Property
Parcel Boundary

0 250 500
Feet





Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2559

Trinity Heights
Infill Neighborhood Plan
Proposed Zoning Map
Approximately 2 acres

Subject Property
City Limits
Parcel Boundary

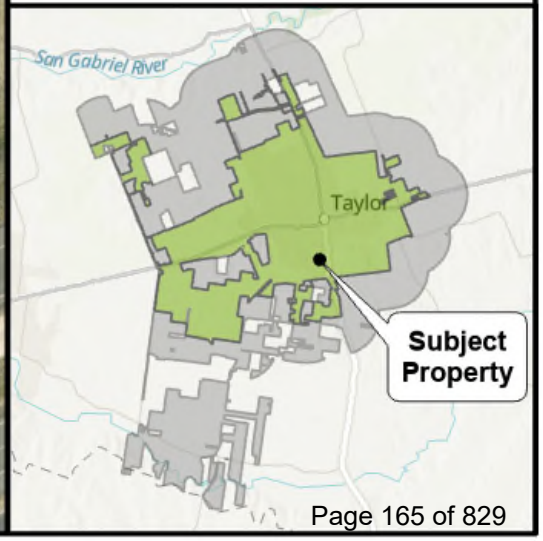
Overlay Zoning

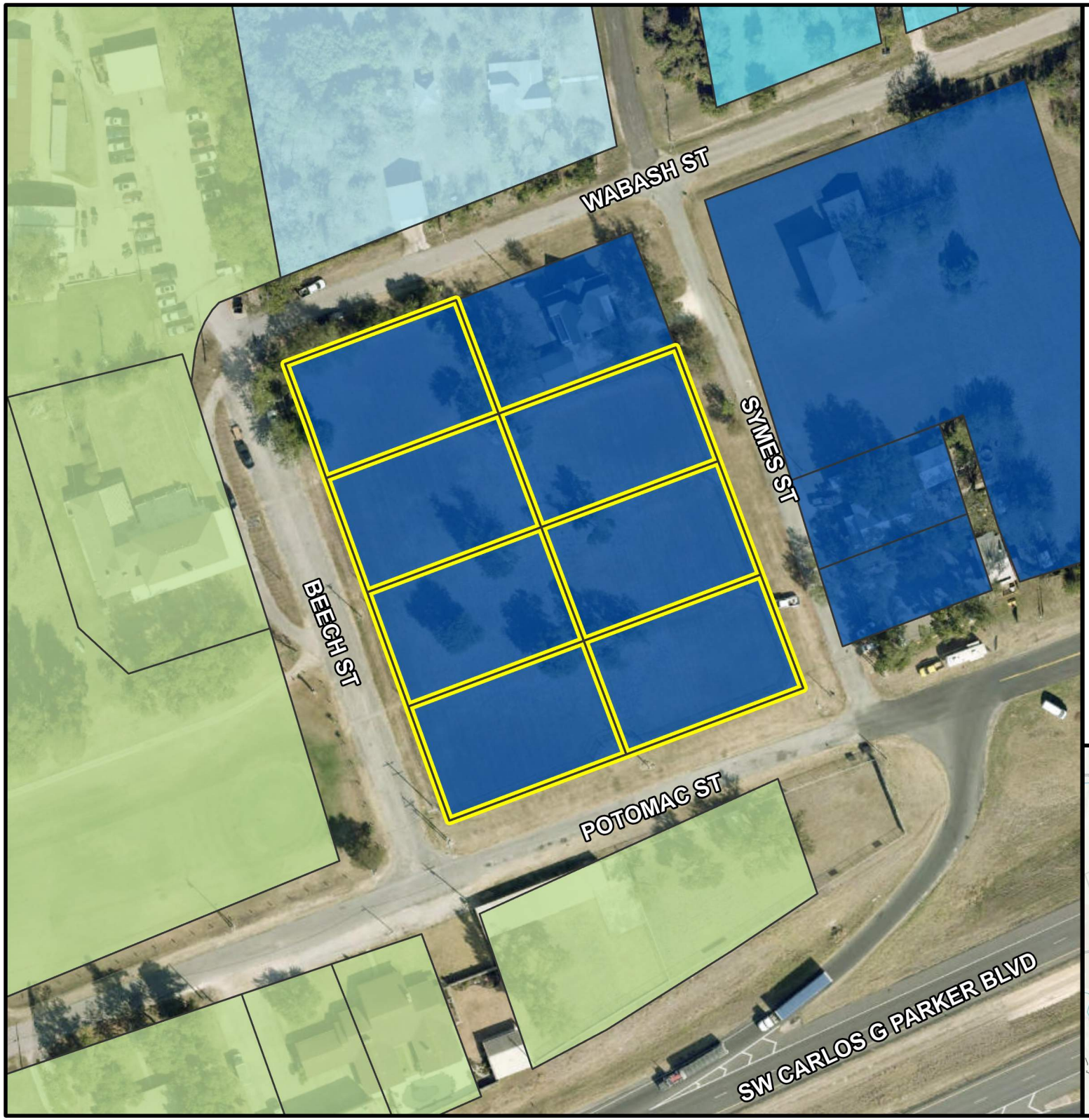
Neighborhood Plan Overlay

Place Type Zoning

P2: Rural
P2.5: Large Lot
P3: Neighborhood
P4: Mix
P5: Urban Center

0 100 200
Feet





Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2559

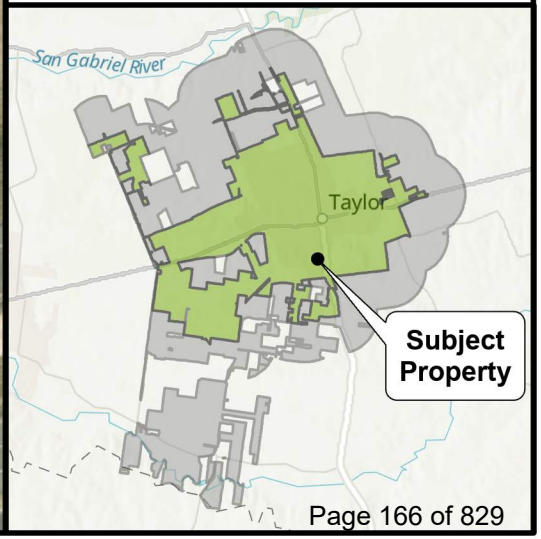
Trinity Heights
Infill Neighborhood Plan
Current Zoning Map
Approximately 2 acres

Subject Property
Parcel Boundary

Place Type Zoning

P2: Rural
P2.5: Large Lot
P3: Neighborhood
P5: Urban Center

0 100 200
Feet



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2559

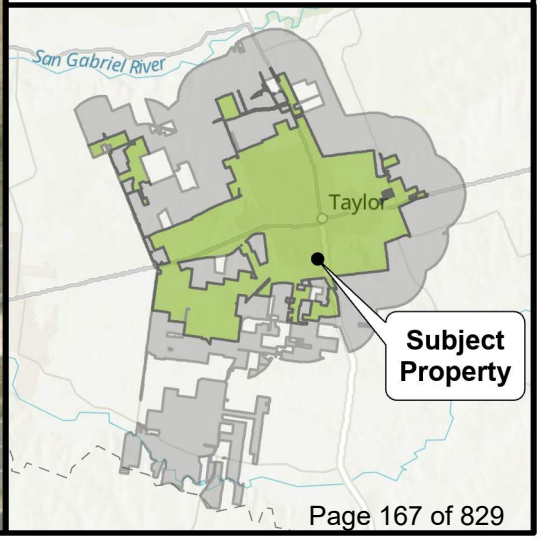
Trinity Heights
Infill Neighborhood Plan
Growth Sector Map
Approximately 2 acres

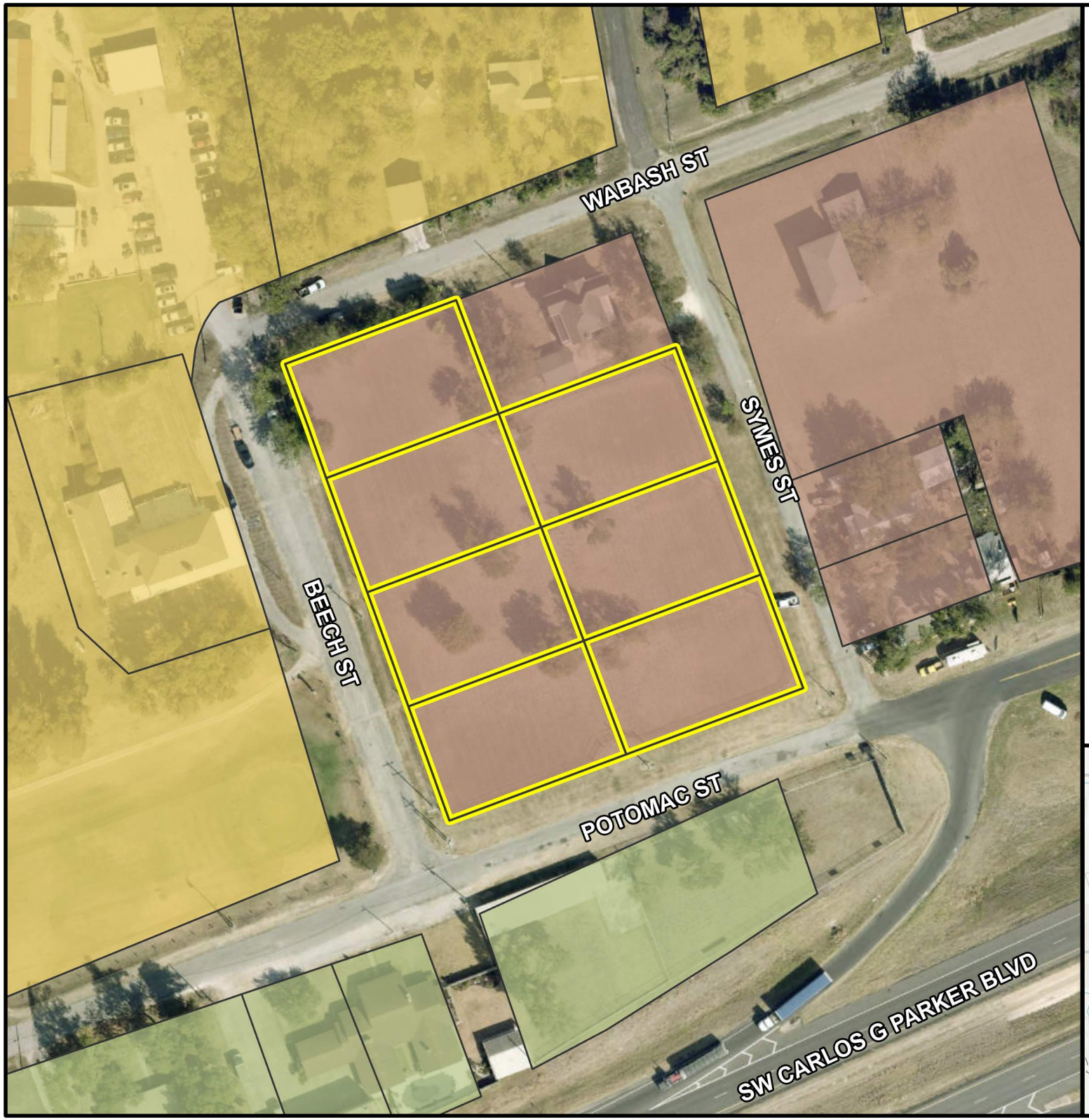
Subject Property
Parcel Boundary

Growth Sector

Intended Growth Sector (G-3)
Infill Neighborhood Sector (G-4)

0 100 200
Feet





Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2559

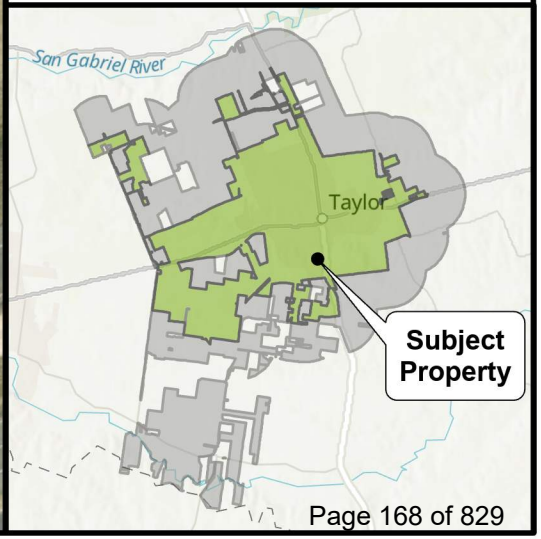
Trinity Heights
Infill Neighborhood Plan
Future Land Use Map
Approximately 2 acres

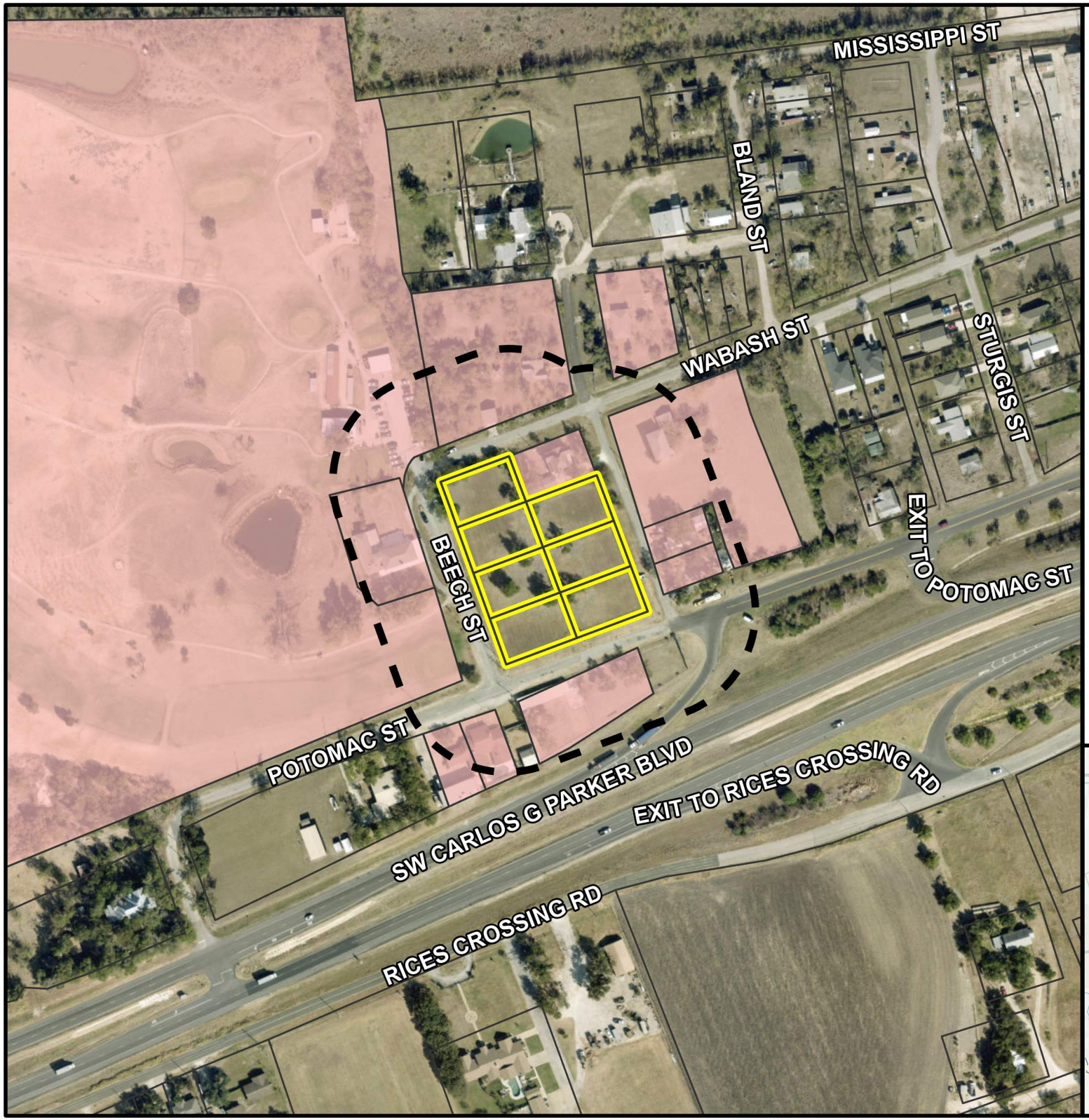
Subject Property
Parcel Boundary

Future Land Use

Neighborhood Greenfield
Neighborhood Infill
Market: Community

0 100 200
Feet





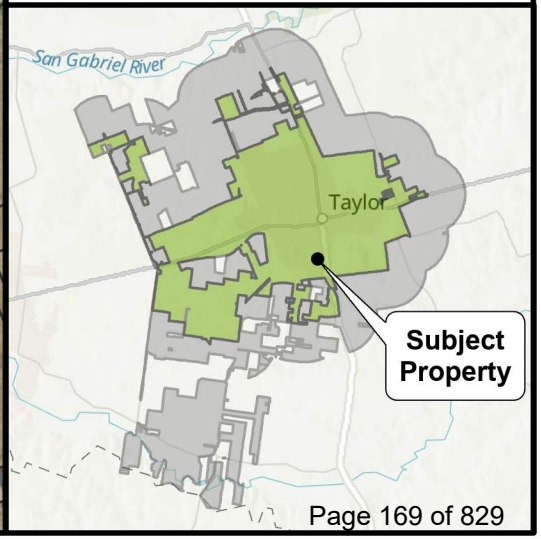
Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2559

Trinity Heights
Infill Neighborhood Plan
Notification Map
Approximately 2 acres

- Subject Property
- 200-ft. Buffer
- Parcel Boundary
- Notified Properties

0 250 500
Feet



ORDINANCE NO. 2025-28

AN ORDINANCE APPROVING AN INFILL NEIGHBORHOOD FOR PROPERTY GENERALLY LOCATED AT 1101, 1103, 1105, AND 1107 BEECH STREET, AND 1104, 1108, 1112 SYMES STREET, CONSISTING OF APPROXIMATELY 2.031 ACRES OF LAND SITUATED IN THE TRINITY HEIGHTS SUBDIVISION, BLOCK A, LOTS 1 THROUGH 7, MORE PARTICULARLY DESCRIBED BY WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCELS R580770, R580769, R580768, R580767, R580764, R580765, R580766, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICIAL ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on August 28, 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 approve an Infill Neighborhood Plan referred to as Trinity Heights; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on August 12, 2025, to consider the place type zoning change request, and recommended the Infill Neighborhood Plan to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Infill Neighborhood Plan and Property zoning changes.

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

SECTION 1. The facts and recitations contained in the preamble of this Ordinance are hereby declared to be true and correct and are incorporated by reference herein and made a part hereof, as if copied verbatim.

SECTION 2. The Official Zoning map of the City of Taylor, Texas, is changed to indicate that an Infill Neighborhood Plan has been approved for the Property and to show the allocation and location of Place Types on the Property as depicted in the Infill Neighborhood Plan attached hereto for all purposes as Exhibit "B".

SECTION 3. 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 4. 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 5. In accordance with Article VIII of the City Charter, Ordinance 2025-28 was introduced before the Taylor City Council on the 28th day of August 2025.

PASSED, APPROVED, and ADOPTED on the 10th day of September, 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. 2025-28 passed and approved by the City Council of the City of Taylor, Texas, on the 10th day of September 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

(Metes & Bounds/Legal Description/Survey)

EXHIBIT B

(Proposed Infill Neighborhood Plan)

PLAT MAP RECORDING SHEET

DEDICATOR(s):

ROBERT W CAVO
MADELENE CAVO

SUBDIVISION NAME: TRINITY HEIGHTS

PROPERTY IS DESCRIBED AS: 2.031 ACRES PARTHINIA COURSEY SURVEY ABSTRACT NO 131 LOTS 3-16 BLOCK 35 & 20-FT ALLEY WASHINGTON HEIGHTS

SUBMITTED BY: CITY OF TAYLOR

DIGITALLY RECORDED

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS 2019007267

PLAT Fee: $166.00
01/30/2019 09:37 AM BMCKENZIE

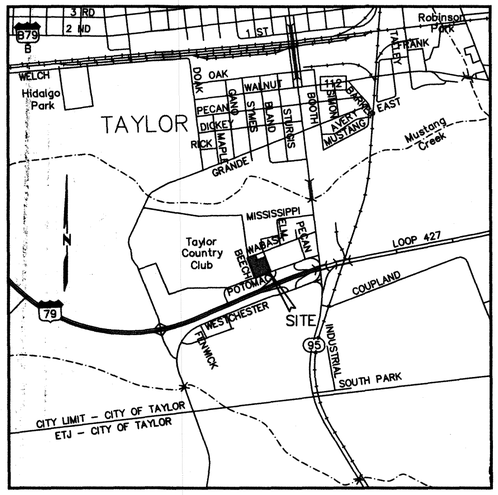
Nancy E. Rister, County Clerk
Williamson County, Texas

Unofficial Document

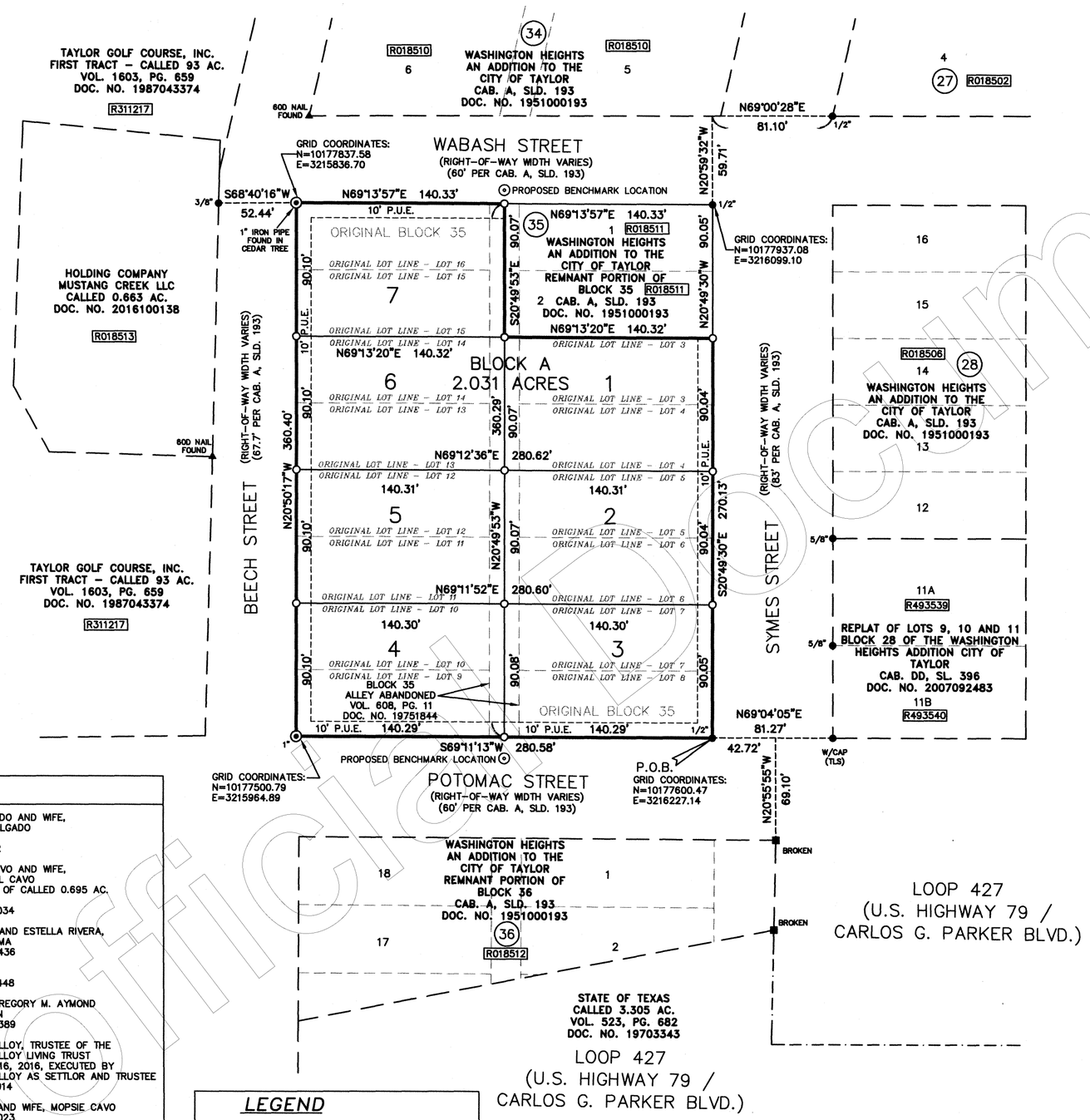
Doc # 2019007267

TRINITY HEIGHTS SUBDIVISION

BEING A REPLAT OF LOTS 3-16, BLOCK 35 AND A PORTION OF THE 20-FOOT ALLEY, WASHINGTON HEIGHTS, AN ADDITION TO THE CITY OF TAYLOR, RECORDED IN CABINET A, SLIDE 193 IS DOCUMENT NO. 1951000193, PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS



VICINITY MAP
(NOT TO SCALE)



OWNERS: ROBERT W. CAVO AND MADELENE CAVO
401 POTOMAC STREET
TAYLOR, TEXAS 76574

SURVEYOR: SHANE SHAFER R.P.L.S
DIAMOND SURVEYING, INC.
TX BOARD OF PROFESSIONAL LAND SURVEYING
FIRM #10006900
116 SKYLINE ROAD
GEORGETOWN, TX 78628
(512) 931-3100
shane@DiamondSurveying.com

ENGINEER: JENNIFER L. HENDERSON, P.E.
M&S ENGINEERING
TEXAS PROFESSIONAL ENGINEERING FIRM F-1394
102 W. MORROW STREET, STE. 101
GEORGETOWN, TX 78626
(512) 942-5310
jhenderson@msengr.com

NUMBER OF LOTS: 7

NUMBER OF BLOCKS: 1

TOTAL LINEAR FEET OF NEW STREETS: NONE

TOTAL STREET R.O.W. AREA TO BE DEDICATED: NONE

TOTAL ACREAGE: 2.031 ACRES

DATE SUBMITTED: JULY 30, 2018

LOT	AREA SQ. FT.	USE
1	12,636	RESIDENTIAL
2	12,635	RESIDENTIAL
3	12,636	RESIDENTIAL
4	12,639	RESIDENTIAL
5	12,639	RESIDENTIAL
6	12,640	RESIDENTIAL
7	12,641	RESIDENTIAL

WCAD PROPERTY ID	DEED INFORMATION
R018510	ALFREDO Z. DELGADO AND WIFE, MARIA ROSA A. DELGADO VOL. 608, PG. 138 DOC. NO. 19751912
R018512	ROBERT WAYNE CAVO AND WIFE, MADELENE CARROLL CAVO REMNANT PORTION OF CALLED 0.695 AC. VOL. 810, PG. 329 DOC. NO. 1980010034
R493540	JUAN A. RAMIREZ AND ESTELLA RIVERA, AND VIDAL A. PALMA DOC. NO. 2017090436
R493539	BETH E. ST. CLAIR DOC. NO. 2018013448
R018503	MOST REVEREND GREGORY M. AYMOND DIOCESE OF AUSTIN DOC. NO. 2001002389
R018502	JACQUELINE A. MALLOY, TRUSTEE OF THE JACQUELINE A. MALLOY LIVING TRUST DATED DECEMBER 16, 2016, EXECUTED BY JACQUELINE A. MALLOY AS SETTLOR AND TRUSTEE DOC. NO. 2016119914
R018511	ROBERT W. CAVO AND WIFE, MOPSIE CAVO DOC. NO. 2010051023

LEGEND

- ● IRON ROD FOUND
- ⊙ IRON PIPE FOUND
- ■ TXDOT CONCRETE MONUMENT FOUND
- ▲ 60D NAIL FOUND
- ○ 1/2" IRON ROD SET WITH CAP MARKED "DIAMOND SURVEYING"
- P.U.E. PUBLIC UTILITY EASEMENT
- P.O.B. POINT OF BEGINNING
- R018511 WCAD PROPERTY ID
- (28) BLOCK NUMBER

GRAPHIC SCALE

60 0 30 60 120

(IN FEET)
1 inch = 60 ft.

METES AND BOUNDS DESCRIPTION

FOR A 2.031 ACRE TRACT OF LAND SITUATED IN THE PARTHINIA COURSEY SURVEY, ABSTRACT NO. 131, WILLIAMSON COUNTY, TEXAS, AND BEING ALL OF LOTS 3 THROUGH 16, BLOCK 35 AND A PORTION OF THE 20-FOOT ALLEY, WASHINGTON HEIGHTS, AN ADDITION TO THE CITY OF TAYLOR, RECORDED IN CABINET A, SLIDE 193 IS DOCUMENT NO. 1951000193, PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS. SAID 2.031 ACRE TRACT OF LAND SURVEYED ON THE GROUND DURING THE MONTH OF JULY, 2018 AND BEING MORE PARTICULARLY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2" iron rod found (Grid Coordinates: N=10177600.47, E=3216227.14) monumenting the southeast corner of said Block 35, same being on the intersection of the north right-of-way line of Potomac Street (right-of-way width varies) and the west right-of-way line of Symes Street (right-of-way width varies), for the southeast corner and POINT OF BEGINNING hereof, from which an iron rod found with cap marked "TLS" monumenting the southwest corner of Lot 11B, Block 28, Replat of Lots 9, 10, and 11, Block 28 of the Washington Heights Addition City of Taylor, recorded in Cabinet DD, Slide 396 is Document No. 2007092483 of the Plat Records of Williamson County, Texas, same being on said north right-of-way line of Potomac Street and the east right-of-way line of said Symes Street, bears N 69°04'05" E for a distance of 81.27 feet;

THENCE, S 69°11'13" W with the south boundary line of said Block 35 and said north right-of-way line of Potomac Street for a distance of 280.58 feet to a 1" iron pipe found (Grid Coordinates: N=10177500.79, E=3215964.89) monumenting the southwest corner of said Block 35, same being on the east right-of-way line of Beech Street (right-of-way width varies), for the southeast corner hereof;

THENCE, N 20°50'17" W with the west boundary line of said Block 35 and said east right-of-way line of Beech Street for a distance of 360.40 feet to a 1" iron pipe found (Grid Coordinates: N=10177837.58, E=3215836.70) in a cedar tree monumenting the northwest corner of said Block 35, same being on the south right-of-way line of Wabash Street (right-of-way width varies), for the northwest corner hereof, from which a 3/8" iron rod found monumenting an angle point in the west right-of-way line of said Beech Street, same being the east boundary line of the called 0.663 acre tract of land conveyed to Holding Company Mustang Creek LLC, recorded in Document No. 2016100138 of the Official Public Records of Williamson County, Texas, bears S 68°40'16" W for a distance of 52.44 feet;

THENCE, N 69°13'57" E with the north boundary line of said Block 35 and said south right-of-way line of Wabash Street for a distance of 140.33 feet to a 1/2" iron rod set with cap marked "Diamond Surveying", monumenting the centerline of said 20-foot wide alley for an angle point hereof, from which a 1/2" iron rod found (Grid Coordinates: N=10177937.08, E=3216099.10) monumenting the northeast corner of Lot 1, of said Block 35, bears N 69°13'57" E for a distance of 140.33 feet;

THENCE, through the interior of said Block 35, S 20°49'53" E with the centerline of said 20-foot wide alley for a distance of 90.07 feet to a 1/2" iron rod set with cap marked "Diamond Surveying", monumenting an angle point hereof;

THENCE, continuing through the interior of said Block 35, N 69°13'20" E in part through the interior of said 20-foot wide alley and in part with the south boundary line of said Lot 2, Block 35 for a distance of 140.32 feet to a 1/2" iron rod set with cap marked "Diamond Surveying", monumenting the southeast corner of said Lot 2, Block 35, same being on the east boundary line of said Block 35 and said west right-of-way line of Symes Street, for an angle point hereof;

THENCE, S 20°49'30" E with said east boundary line of Block 35 and said west right-of-way line of Symes Street for a distance of 270.13 feet to the POINT OF BEGINNING hereof, and containing 2.031 acres of land more or less.

BEARING BASIS: NAD-83, TEXAS CENTRAL ZONE (4203) STATE PLAIN SYSTEM. DISTANCES SHOWN HEREON ARE SURFACE DISTANCES BASED ON A COMBINED SURFACE ADJUSTMENT FACTOR OF 1.00011.

Unofficial Document

M&S ENGINEERING
CIVIL | ELECTRICAL | STRUCTURAL | MEP | SURVEYING
TEXAS REGISTERED ENGINEERING FIRM F-1394 SURVEYING FIRM # 10044200

CONTACT	MAIN OFFICE	BRANCH OFFICE
WWW.MSENGR.COM	P.O. BOX 970	102 W. MORROW ST, STE 101
PHONE: (830) 228-5446	6477 FM 311	GEORGETOWN, TX 78626
FAX: (830) 885-2170	SPRING BRANCH, TX 78070	PHONE: (830) 228-5446

No.	DATE	REVISION DESCRIPTION
2	9/04/2018	ADDRESS CITY OF TAYLOR COMMENTS
1	8/22/2018	ADDRESS CITY OF TAYLOR COMMENTS

City of Taylor PZ-2018-1096 **SHEET 1 OF 2**

DIAMOND SURVEYING, INC.
T.B.P.L.S. FIRM NO. 10006900
116 SKYLINE ROAD, GEORGETOWN, TX 78628
(512) 931-3100

Z:\M&S ENGINEERING\TAYLOR OSTRICH FARM\RE-PLAT TRINITY HEIGHTS\9-4-18 Trinity Heights Subdivision Re-Plat.dwg

Doc # 2019007267

TRINITY HEIGHTS SUBDIVISION

BEING A REPLAT OF LOTS 3-16, BLOCK 35 AND A PORTION OF THE 20-FOOT ALLEY, WASHINGTON HEIGHTS, AN ADDITION TO THE CITY OF TAYLOR, RECORDED IN CABINET A, SLIDE 193 IS DOCUMENT NO. 1951000193, PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS

NOTES:

1) UTILITY PROVIDERS – WATER: CITY OF TAYLOR; WASTEWATER/SEPTIC: CITY OF TAYLOR; ELECTRICITY: ONCOR.

2) ALL STRUCTURES AND/OR OBSTRUCTIONS ARE PROHIBITED IN DRAINAGE EASEMENTS.

3) THERE ARE NOT AREAS WITHIN THE BOUNDARIES OF THIS SUBDIVISION IN THE 100–YEAR FLOODPLAIN AS DEFINED BY FIRM MAP NUMBER 48491C0545E, EFFECTIVE DATE OF SEPTEMBER 26, 2008.

4) A 10 FT PUBLIC UTILITY EASEMENT (P.U.E.) SHALL BE DEDICATED ALONG ALL STREET FRONTAGES.

5) ALL MINIMUM YARD (BUILDING) SETBACKS SHALL BE IN ACCORDANCE WITH THE CITY OF TAYLOR ZONING ORDINANCE AS AMENDED.

6) THIS SUBDIVISION IS SUBJECT TO ALL GENERAL NOTES AND RESTRICTIONS APPEARING ON THE PLAT OF WASHINGTON HEIGHTS, AN ADDITION TO THE CITY OF TAYLOR, RECORDED IN CABINET A, SLIDE 193 IS DOCUMENT NO. 1951000193, PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS.

7) THE ALLEY SHOWN WITHIN BLOCK 35 HAS BEEN ABANDONED BY THE CITY OF TAYLOR, TEXAS, AS RECORDED IN VOLUME 608, PAGE 11 IS DOCUMENT NO. 19751844, DEED RECORDS OF WILLIAMSON COUNTY, TEXAS, ON APRIL 29, 1975.

8) THIS SURVEY WAS MADE WITHOUT THE BENEFIT OF A TITLE COMMITMENT OR POLICY, THERE MAY BE EASEMENTS AND/OR RESTRICTIONS, WHICH MAY APPLY TO THE SUBJECT TRACT THAT ARE NOT SHOWN HEREON.

9) THE SUBDIVIDER IS RESPONSIBLE TO NOTE THE LOCATION OF SIDEWALKS ON THE PLAT. THE BUILDER SHALL BE RESPONSIBLE FOR CONSTRUCTING SIDEWALKS IN ALL RESIDENTIAL DISTRICTS. SIDEWALKS SHALL BE ON AT LEAST ONE (1) SIDE OF THE STREET, TO BE A MINIMUM OF FOUR (4) FEET IN WIDTH AND BE IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT (ADA). ALL SIDEWALKS MUST BE IN COMPLIANCE WITH SPECIFICATIONS PROVIDED BY THE CITY ENGINEER. (ORD. NO. 2003–33, 9–23–03)

M&S ENGINEERING
CIVIL | ELECTRICAL | STRUCTURAL | MEP | SURVEYING
TEXAS REGISTERED ENGINEERING FIRM F-1394 SURVEYING FIRM # 10044200
CONTACT: WWW.MSENGR.COM; PHONE: (830) 228-5446; FAX: (830) 885-2170
MAIN OFFICE: P.O. BOX 970, 6477 FM 311, SPRING BRANCH, TX 78070
BRANCH OFFICE: 102 W. MORROW ST, STE 101, GEORGETOWN, TX 78626; PHONE: (830) 228-5446

OWNER' SIGNATURE BLOCK

STATE OF TEXAS {
COUNTY OF WILLIAMSON { KNOWN ALL MEN BY THESE PRESENTS

WE, ROBERT W. CAVO AND MADELENE CAVO, CO–OWNER'S OF THE CERTAIN 2.031 ACRE TRACT OF LAND SHOWN HEREON AND DESCRIBED IN A CASH WARRANTY DEED RECORDED IN DOCUMENT NO. 199961715 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS, DO HEREBY STATE THERE ARE NO LIEN HOLDERS OF THE CERTAIN TRACT OF LAND, AND DO HEREBY AMEND SAID TRACT AS SHOWN HEREON, AND DO HEREBY CONSENT TO ALL PLAT NOTE REQUIREMENTS SHOWN HEREON, AND DO HEREBY DEDICATE TO THE CITY OF TAYLOR, THE STREETS, ALLEYS, RIGHTS–OF–WAY, EASEMENTS AND PUBLIC PLACES SHOWN HEREON FOR SUCH PUBLIC PURPOSES AS THE CITY OF TAYLOR MAY DEEM APPROPRIATE. THIS SUBDIVISION IS TO BE KNOW AS "TRINITY HEIGHTS SUBDIVISION".

TO CERTIFY WHICH, WITNESS BY MY HAND THIS 22 DAY OF JANUARY, 2019.

Robert W. Cavo
ROBERT W. CAVO
401 POTOMAC STREET
TAYLOR, TX 76574

STATE OF TEXAS {
COUNTY OF WILLIAMSON { KNOWN ALL MEN BY THESE PRESENTS

BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE, ON THIS DAY PERSONALLY APPEARED ROBERT W. CAVO, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT

GIVEN UNDER MY HAND AND SEAL OF OFFICE THE 22 DAY OF JANUARY, 2019.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS
MY COMMISSION EXPIRES ON: 8/16/22

ADAM REILLY
Notary Public, State of Texas
Comm. Expires 08-16-2022
Notary ID 131685498

Madelene Cavo
MADELENE CAVO
401 POTOMAC STREET
TAYLOR, TX 76574

STATE OF TEXAS {
COUNTY OF WILLIAMSON { KNOWN ALL MEN BY THESE PRESENTS

BEFORE ME, THE UNDERSIGNED, A NOTARY PUBLIC IN AND FOR SAID COUNTY AND STATE, ON THIS DAY PERSONALLY APPEARED MADELENE CAVO, KNOWN TO ME TO BE THE PERSON WHOSE NAME IS SUBSCRIBED TO THE FOREGOING INSTRUMENT

GIVEN UNDER MY HAND AND SEAL OF OFFICE THE 22 DAY OF JANUARY, 2019.

NOTARY PUBLIC IN AND FOR THE STATE OF TEXAS
MY COMMISSION EXPIRES ON: 8/16/22

ADAM REILLY
Notary Public, State of Texas
Comm. Expires 08-16-2022
Notary ID 131685498

SURVEYOR CERTIFICATION

I, SHANE SHAFER, REGISTERED PROFESSIONAL LAND SURVEYOR IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS PLAT IS TRUE AND CORRECTLY MADE FROM AN ACTUAL SURVEY MADE ON THE GROUND OF THE PROPERTY LEGALLY DESCRIBED HEREON, AND THAT THERE ARE KNOW APPARENT DISCREPANCIES, CONFLICTS, OVERLAPPING OF IMPROVEMENTS, VISIBLE UTILITY LINES OR ROADS IN PLACE, EXCEPT AS SHOWN ON THE ACCOMPANYING PLAT, AND THAT THE CORNER MONUMENTS SHOWN THEREON WERE PROPERLY PLACED UNDER MY SUPERVISION IN ACCORDANCE WITH THE SUBDIVISION REGULATIONS OF THE CITY OF TAYLOR, TEXAS.

TO CERTIFY WHICH, WITNESS MY HAND AND SEAL AT GEORGETOWN, WILLIAMSON COUNTY, TEXAS, THIS 15 DAY OF JANUARY, 2019.

SHANE SHAFER
REGISTERED PROFESSIONAL LICENSED SURVEYOR, NO. 5281
STATE OF TEXAS

STATE OF TEXAS
REGISTERED
SHANE SHAFER
5281
PROFESSIONAL
LAND SURVEYOR

ENGINEER CERTIFICATION

I, JENNIFER L. HENDERSON, REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF TEXAS, DO HEREBY CERTIFY THAT THIS SUBDIVISION IS NOT ENCROACHED BY A ZONE A FLOOD AREA, AS DENOTED HEREIN, AND AS DEFINED BY FEDERAL EMERGENCY MANAGEMENT ADMINISTRATION FLOOD HAZARD BOUNDARY MAP, COMMUNITY PANEL NUMBER 48491C0545E, EFFECTIVE DATE SEPTEMBER 26, 2008, AND THAT EACH LOT CONFORMS TO THE CITY OF TAYLOR REGULATIONS. THE FULLY DEVELOPED, CONCENTRATED STORMWATER RUNOFF RESULTING FROM THE ONE HUNDRED (100) YEAR FREQUENCY STORM IS CONTAINED WITHIN THE DRAINAGE EASEMENTS SHOWN AND/OR PUBLIC RIGHTS–OF–WAY DEDICATED BY THIS PLAT.

TO CERTIFY WHICH, WITNESS MY HAND AND SEAL AT GEORGETOWN, WILLIAMSON COUNTY, TEXAS, THIS 15TH DAY OF JANUARY, 2019.

JENNIFER HENDERSON
REGISTERED PROFESSIONAL ENGINEER NO. 116883
STATE OF TEXAS

STATE OF TEXAS
JENNIFER L. HENDERSON
116883
LICENSED
PROFESSIONAL ENGINEER

PLANNING AND ZONING COMMISSION

THIS SUBDIVISION TO BE KNOWN AS TRINITY HEIGHTS HAS BEEN ACCEPTED AND APPROVED FOR FILING OF RECORD WITH THE COUNTY CLERK OF WILLIAMSON COUNTY, TEXAS, ACCORDING TO THE MINUTES OF THE MEETING OF THE TAYLOR PLANNING AND ZONING COMMISSION ON THE 18th DAY OF SEPTEMBER, 2018, A.D.

DON MCALISTER, CHAIRMAN — DATE 1-22-19

DONNA FRAZIER, SECRETARY — DATE 1-22-19

STATE OF TEXAS {
COUNTY OF WILLIAMSON { KNOW ALL MEN BY THESE PRESENTS:

I, NANCY RISTER, CLERK OF THE COUNTY COURT OF SAID COUNTY, DO HEREBY CERTIFY THAT THE FOREGOING INSTRUMENT IN WRITING, WITH ITS CERTIFICATE OF AUTHENTICATION WAS FILED FOR RECORD IN MY OFFICE ON THE 30th DAY OF January, 2019 A.D., AT 9:18 O'CLOCK, A.M., AND DULY RECORDED THIS THE DAY OF January 30 2019 A.D., AT 9:30 CLOCK, A.M., IN THE PLAT RECORDS OF SAID COUNTY IN INSTRUMENT NO. 2019007267

TO CERTIFY WHICH WITNESS MY HAND AND SEAL AT THE COUNTY COURT OF SAID COUNTY, AT MY OFFICE IN GEORGETOWN, TEXAS, THE DATE LAST SHOWN ABOVE AND WRITTEN.

NANCY RISTER, CLERK COUNTY COURT
OF WILLIAMSON COUNTY, TEXAS
BY: Brenda McKenzie, DEPUTY

COUNTY COURT
WILLIAMSON COUNTY, TEXAS

City of Taylor PZ–2018–1096 **SHEET 2 OF 2**

DIAMOND SURVEYING, INC.
T.B.P.L.S. FIRM NO. 10006900
116 SKYLINE ROAD, GEORGETOWN, TX 78628
(512) 931-3100

Unofficial Document

4.3.1.7 P4 - MIX

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	90%
BUILD-TO-LINE (RANGE)	~~5' 15'~~ 5' - 20'
FACADE BUILDOUT (MINIMUM)	~~60%~~ 50%
STORIES (MAXIMUM)	3 STORIES

BLOCKS	
BLOCK LENGTH (MAXIMUM)	330'
BLOCK PERIMETER (MAXIMUM)	1,320'

PUBLIC FRONTAGE (RIGHT OF WAY)	
SIDEWALK ZONE WIDTH	5'-18'
LANDSCAPE ZONE	PERMITTED
VEHICULAR PARKING ZONE WIDTH	PARALLEL - 8' ANGLED - 17'
VEHICULAR TRAVEL ZONE WIDTH	16' - 40'

BUILDING TYPES	
DETACHED DWELLING	●
ATTACHED DWELLING	●
COTTAGE COURT	●
DUPLEX	●
TRIPLEX	●
QUADRAPLEX	●
SMALL APARTMENT	●
LARGE APARTMENT	○
MANUFACTURED HOME/PARK	○
ACCESSORY DWELLING UNIT	●
RECREATIONAL VEHICLE PARK	○
RESIDENTIAL ACCESSORY	●
SMALL COMMERCIAL	●
LIVE/WORK	●
MIXED-USE COMMERCIAL	○
LARGE COMMERCIAL	○
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	●
TEMPORARY COMMERCIAL	●
COMMERCIAL ACCESSORY	●
CIVIC BUILDINGS	●

PRIVATE FRONTAGE TYPES	
COMMON YARD	●
PORCH WITH OPTIONAL FENCE	●
STOOP	●
GALLERY	●
ARCADE	●
SHOPFRONT	●
FORECOURT	●
TERRACE	●

BUILDING DISPOSITION	
EDGEYARD	●
SIDEYARD	●
COURTYARD	●
REARYARD	●

PERMITTED	●
NOT PERMITTED	○

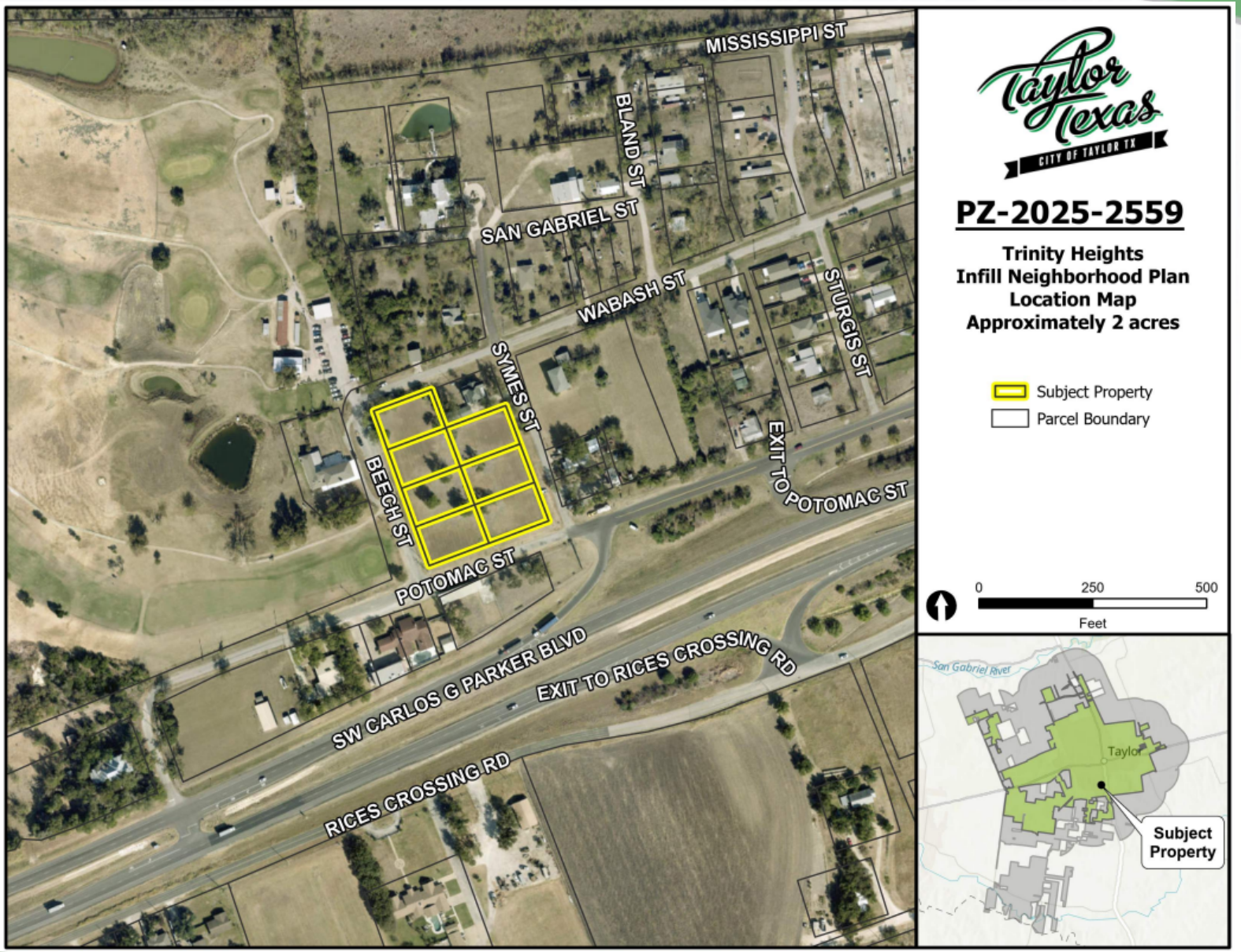
STREET TYPES	
RURAL STREET	○
RESIDENTIAL ALLEY	●
COMMERCIAL ALLEY	○
YIELD STREET	○
NEIGHBORHOOD STREET	●
NEIGHBORHOOD AVENUE	●
SIDE STREET	●
2 LANE COMMUNITY BOULEVARD	●
4 LANE COMMUNITY BOULEVARD	●
PATH	●
TRAIL	●

PARKING LOCATION	
FIRST LAYER	○
SECOND LAYER	●
THIRD LAYER	●
ON-STREET	●
RV STORAGE (THIRD LAYER)	●

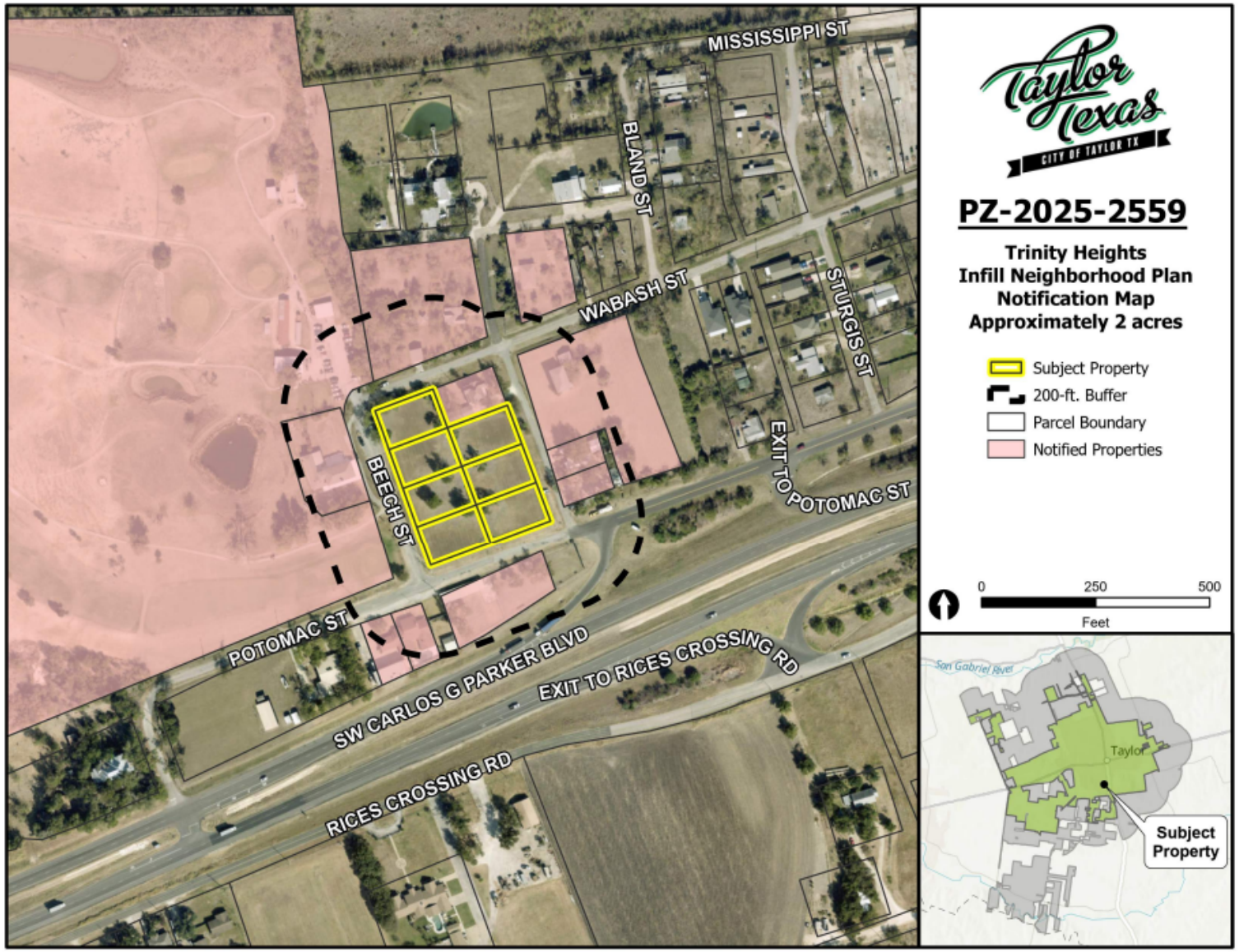
PZ-2025-2559

Request: To Change Place Type from P5-Urban Center to P4-Mix for properties at 1101 - 1007 Beech Street & 1104-1112 Symes Street

Location Map

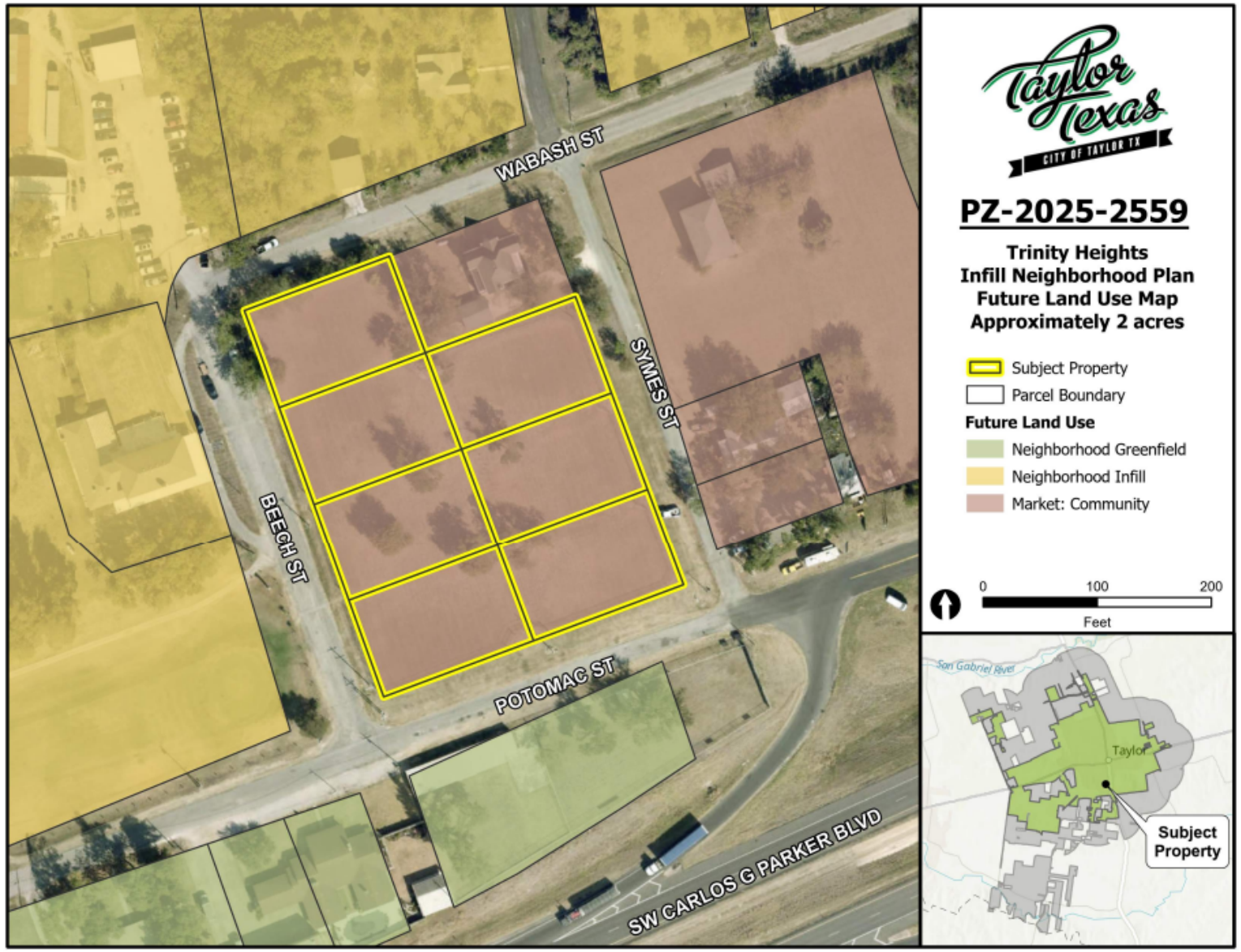


Notification Map

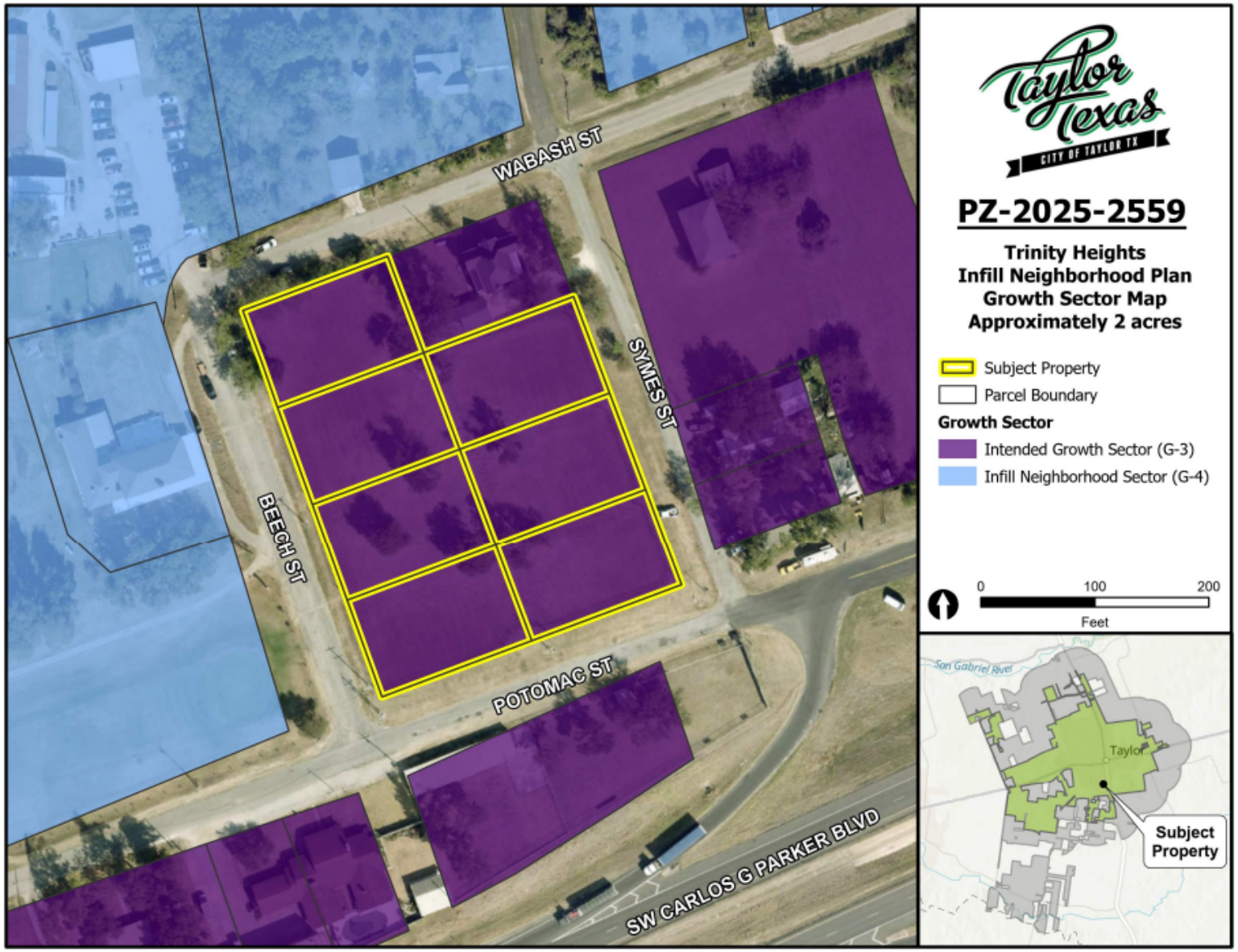


- 10 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received no responses in opposition or approval of the request from the notified parties.

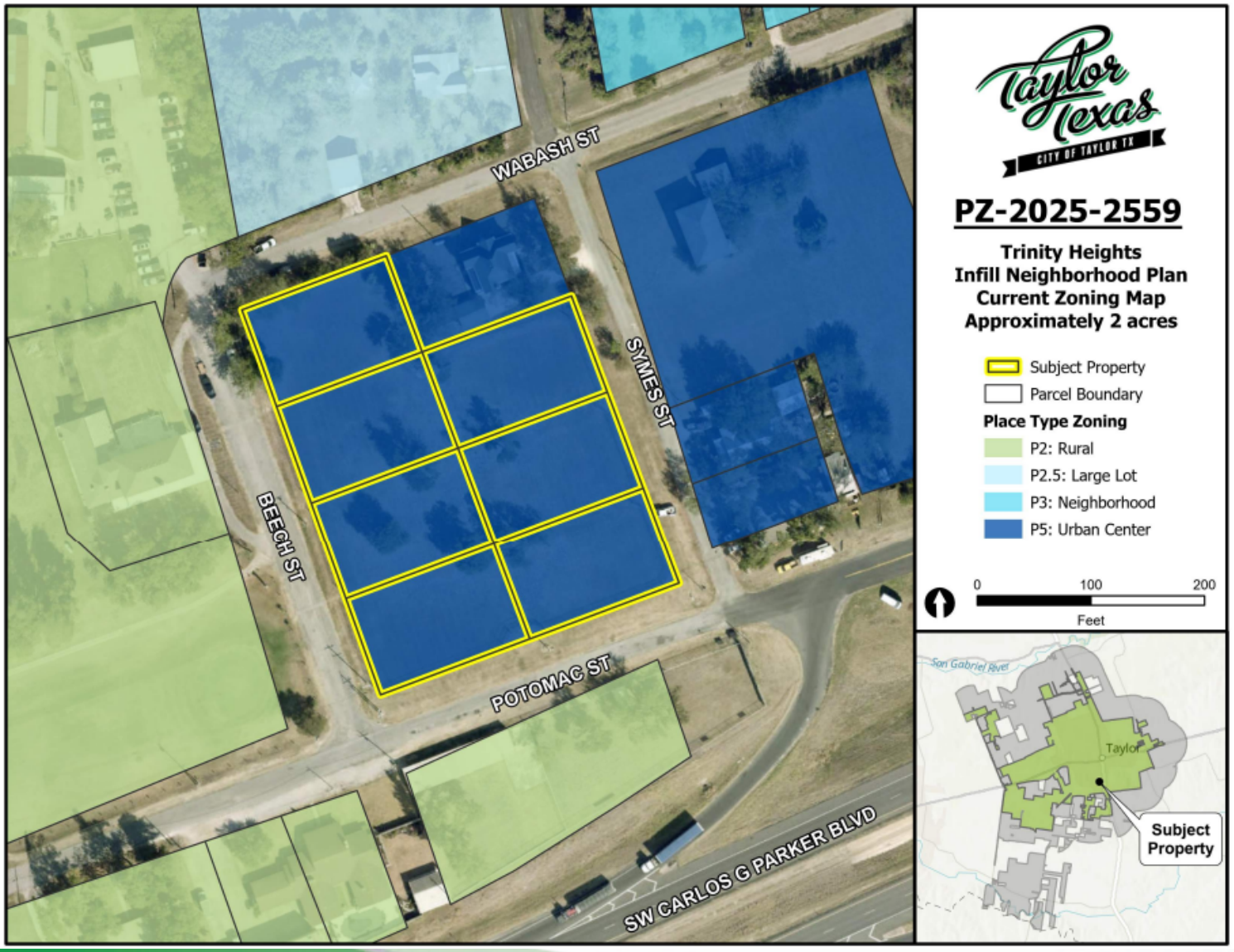
Future Land Use



Growth Sector



Current Zoning : P5 – Urban Center



BUILDING TYPES	
DETACHED DWELLING	○
ATTACHED DWELLING	○
COTTAGE COURT	○
DUPLEX	○
TRIPLEX	○
QUADRAPLEX	○
SMALL APARTMENT	●
LARGE APARTMENT	●
MANUFACTURED HOME/PARK	○
ACCESSORY DWELLING UNIT	○
RECREATIONAL VEHICLE PARK	○
RESIDENTIAL ACCESSORY	○
SMALL COMMERCIAL	●
LIVE/WORK	●
MIXED-USE COMMERCIAL	●
LARGE COMMERCIAL	●
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	●
TEMPORARY COMMERCIAL	●
COMMERCIAL ACCESSORY	●
CIVIC BUILDINGS	●

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	100%
BUILD-TO-LINE (RANGE)	0'- 15'
FACADE BUILDOUT (MINIMUM)	80%
STORIES (MAXIMUM)	5 STORIES

Proposed Zoning : P4 - Mix

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	90%
BUILD-TO-LINE (RANGE)	5'-15'
FACADE BUILDOUT (MINIMUM)	60%
STORIES (MAXIMUM)	3 STORIES

- Façade build out of is reducing from 60% to 50%
- Build to Line (range) is increasing from 5'-15' to 5'-20'.

BUILDING TYPES	
DETACHED DWELLING	●
ATTACHED DWELLING	●
COTTAGE COURT	●
DUPLEX	●
TRIPLEX	●
QUADRAPLEX	●
SMALL APARTMENT	●
LARGE APARTMENT	○
MANUFACTURED HOME/PARK	○
ACCESSORY DWELLING UNIT	●
RECREATIONAL VEHICLE PARK	○
RESIDENTIAL ACCESSORY	●
SMALL COMMERCIAL	●
LIVE/WORK	●
MIXED-USE COMMERCIAL	○
LARGE COMMERCIAL	○
HIGHWAY COMMERCIAL	○
INDUSTRIAL	○
CARTS, KIOSKS, FOOD TRAILERS	●
TEMPORARY COMMERCIAL	●
COMMERCIAL ACCESSORY	●
CIVIC BUILDINGS	●

P&Z Recommendation

On August 12, 2025, the Planning and Zoning Commission held a public hearing and voted 6-0 to recommend **<u>Approval</u>** of the request.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 8.

Agenda Title: **Consider approval of auditing services for the Fiscal Year 2025 Audit with BrooksWatson & Company.**

Council Action to be Taken: Approve By Consent

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

This agenda item is to request approval to extend auditing services for one (1) year with our current auditors, BrooksWatson & Co.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

State law requires local governments to have an annual audit of its financial records and statements (Texas Local Government Code, Ch. 103) and the audit shall be conducted by a certified public accountant. The audit must be completed within 180 days of this City's fiscal year end. In the most recent state legislative session, the law was amended to penalize a city if it did not have its audit completed within the 180-day window. Under S.B. 1851, a city that fails to complete its audit may be prohibited by the Attorney General from adopting a property tax rate higher than its no-new-revenue rate.

BrooksWatson & Co. has served as the City's financial auditors for the past eight years, beginning with the 2016-17 fiscal year audit. Under the City's purchasing policy, a review and evaluation of the firm's past services was required to continue beyond eight years. Staff has reviewed the firm's auditing services and supports continuing with BrooksWatson. The firm has provided the City with timely and professional guidance on the implementation of new governmental accounting standards requirements, and keep staff appraised of new announcements issued by the Government Accounting Standards Board (GASB). At the completion of the FY25 audit, staff would recommend issuing a Request for Qualifications (RFQ) for the following fiscal year (FY26). Release of that RFQ would likely be in the spring of 2026.

The cost for FY2024 audit was $41,855 and the proposed fee for the fiscal year ending 9/30/2025 audit is $43,110.

3. PROS and CONS

PROS	CONS
• BrooksWatson & Company has served the City well as its Auditor • The cost of the audit is still reasonable compared to prior years • Mike Brooks has served as the lead auditor on the City's audit but has used different CPAs on the audit team • The firm is familiar with the City and its operations and has a thorough understanding of our financial procedures	•

4. RECOMMENDATION

Recommend approval to enter into a professional services agreement for auditing services with BrooksWatson & Company.

5. FUNDING SOURCE

Funding for the audit has been included in the FY 2026 budget.

6. TIMELINE

The City's fiscal year ends 9/30/25 and preliminary work will begin immediately upon acceptance of the contract.

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. Taylor - Audit Engagement Letter-2025
2. Presentation - Auditing Services

August 27, 2025

City of Taylor, Texas
400 Porter Street
Taylor, Texas 76574

The following represents our understanding of the services we will provide the City of Taylor, Texas.

You have requested that we audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Taylor, Texas, as of September 30, 2025, and for the year then ended and the related notes to the financial statements, which collectively comprise the City of Taylor, Texas's basic financial statements as listed in the table of contents. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audit will be conducted with the objective of our expressing an opinion on each opinion unit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, pension information, and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

1) Management's discussion and analysis
2) Budgetary Comparison Information
3) Pension and OPEB schedules

Supplementary information other than RSI will accompany the City of Taylor, Texas's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and perform certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the financial statements as a whole:

1) Individual nonmajor fund financial statements and schedules
2) Combining statements

Also, the document we submit to you will include the following other additional information that will not be subject to the auditing procedures applied in our audit of the financial statements:

1) Introductory section
2) Statistical section

The Objective of an Audit

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in accordance with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

General Audit Procedures

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the

financial statements, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Internal Control Audit Procedures

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS.

In making our risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.

Compliance with Laws and Regulations

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Taylor, Texas's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Management Responsibilities

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and

3. To provide us with:
   i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements such as records, documentation, and other matters;
   ii. Additional information that we may request from management for the purpose of the audit; and
   iii. Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.
4. For including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by the entity's auditor;
5. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities; and
6. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit.

We will assist the City with the preparation of the comprehensive annual financial report, which is considered to be a nonattest service. With respect to this and any other nonattest services we perform, the City of Taylor, Texas's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Reporting

We will issue a written report upon completion of our audit of the City of Taylor, Texas's basic financial statements. Our report will be addressed to the governing body of the City of Taylor, Texas. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement.

Other

We understand that your employees will prepare all confirmations we request and will locate any documents or support for any other transactions we select for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Provisions of Engagement Administration, Timing and Fees

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

The timing of our audit will be scheduled for performance and completion as follows:

	Begin	Complete
Document internal control and preliminary tests	September	October
Observe physical inventories (if necessary)		n/a
Mail confirmations	October 1st	October 1st
Perform year-end audit procedures	December	January
Issue audit report		March

Mike Brooks is the engagement partner for the audit services specified in this letter. His responsibilities include supervising BrooksWatson & Co., PLLC's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees for the financial statement audits are all inclusive as follows:

Fiscal Year	Financial Statement Audit
2025	$43,110

We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the City of Taylor, Texas's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

The invoice shall be rendered monthly based upon actual hours billed during the invoice period. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. In addition, we will work with you to identify any federal awards that might meet the criteria for an (OMB) Uniform Guidance audit.

Other Matters

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least five years from the date of our report.

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

The audit documentation for this engagement is the property of BrooksWatson & Co., PLLC and constitutes confidential information. However, we may be requested to make certain audit documentation available to certain regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of BrooksWatson & Co., PLLC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Respectfully,

BrooksWatson & Co.

BrooksWatson & Co.
14950 Heathrow Forest Pkwy | Ste 530
Houston, TX 77032

****

RESPONSE:

This letter correctly sets forth our understanding.

The City of Taylor, Texas

Acknowledged and agreed on behalf of the City of Taylor, Texas by:

<u>Management</u>

Name: _____

Title: _____

Date: _____

Mayor or Council Representative

Name: _____

Title: _____

Date: _____

Auditing Services

Lydia Collins
Deputy Chief Financial Officer

Auditing Services

- Consider approval of auditing services for fiscal year ending 9/30/2025 with BrooksWatson & Company.
- State law requires local governments to have an annual audit within 180 days of the fiscal year end.
- A city that fails to complete its audit may be prohibited by the Attorney General from adopting a property tax rate higher than its no-new-revenue rate.
- BrooksWatson & Co. has served as the City's financial auditors for the past 8 years, beginning with the FY2017 audit.

Auditing Services, continued

- BrooksWatson & Co. has provided timely and professional guidance on new governmental accounting standards requirements issued by the Government Accounting Standards Board (GASB).
- After completion of this year's audit, staff would recommend issuing a Request for Qualifications (RFQ) for the following fiscal year (FY26). Release of that RFQ would likely be in the spring of 2026.
- The cost for FY2024 audit was $41,855 and the proposed fee for the fiscal year ending 9/30/2025 audit is $43,110.

Recommendation

Staff recommends City Council approve auditing services for the FY2025 Audit with BrooksWatson & Company.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 9.

Agenda Title: **Consider approval of Resolution R25-18 awarding the bid for the construction of a HOME program house.**

Council Action to be Taken: Approve resolution awarding bid.

Department Submitted: Development Services

Staff Contact: Courtney Peres, Interim Assistant Director

1. PURPOSE / DESCRIPTION

The purpose of this item is to award a bid to Cyprus Point Construction to build one (1) house with HOME grant funds that have already been secured.

- 605 E. Pecan Street

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The city retained Langford Community Management Services, Inc. to administer these contracts.

The city has participated in the HOME program since 2004 and has completed approximately 46 homes through this program.
The HOME Program provides funding of up to $150,000 for the hard-cost construction of one (1) three-bedroom home. In addition, this grant covers reasonable soft costs such as title work, recording fees, appraisals, surveys, and Langford's 4% administration fee based off of the hard cost construction amount.

The city is able to assist Homeowners and Persons with Disabilities, whose household income does not exceed 80% of the Area Median Family Income (AMFI). The grants provide brand-new construction, complying with energy-efficient rules, current adopted construction codes along with modifications for accessibility, such as accessible bathrooms, no-step entries into the home and walkways leading from a parking pad to the front home entry.

A bid opening was held on August 19, 2025, at the City of Taylor City Hall. A total of three (3)

construction companies submitted a bid:

- RM Quality Construction, LLC (Total Base Bid for 1 Home ($194,000.00))
- James W. Turner Construction, Ltd (Total Base Bid for 1 Home ($207,300.00))
- Cyprus Point Construction, LLC (Total Base Bid for 1 Home ($179,345.79))

The winning bid was from Cyprus Point Construction. The low bidder for the purposes of these HOME funded homes is awarded based upon a responsive and responsible bidder offering the lowest base bid price.

The following alternate bid items are listed below:

605 E. Pecan

ALT 1 (add) - Gutters	$2,100.00 recommended
ALT 2 (add) - Flood Mitigation	$13,500.00 not recommended
ALT 3 (add) - Noise Mitigation	$13,500.00 recommended to meet state approval for mitigation.
ALT 4 (add) - Accessibility Features	$13,500.00 not recommended. The contractor will accommodate any needs for accessibility within the dollars already provided.

3. PROS and CONS

PROS	CONS
• Provides new affordable homes to Taylor residents. • Removes substandard housing. • Increases the tax base. • Improves the neighborhoods.	• N/A

4. RECOMMENDATION

Staff recommends awarding the bid for one (1) home to Cyprus Point Construction, contingent upon award of funds from TDHCA in the following amount:

Total Base Bid amount of:	$179,345.79
Total ALT 1 - Gutters	$2,100.00
Total ALT 3 - Noise Mitigation	$13,500.00
Total Bid Award of:	$194,945.79

5. FUNDING SOURCE

The City funds annually 4 HOME program houses. The funds for this home will be in the fiscal

year 2025 budget. The HOME grant program covers $150,000 of construction costs for the one (1) three-bedroom home. The City's match requirement is 15% per house.

The total cost per house breakdown is as follows for the three-bedroom home:
605 E. Pecan:
Total cost including Alternates 1 and 3 = $194,945.79
HOME grant Amount = $150,000
Balance (covered by City's match) = $44,945.79

Total City contribution for 605 E. Pecan = $44,945.79

6. TIMELINE

Home construction should be completed Spring 2026.

7. OTHER OPTIONS

8. ATTACHMENTS

1. Taylor Resolution R25-18 HOME For Bid Award September 2025
2. BID TAB RM QUALITY CONSTRUCTION
3. BID TAB JW TURNER
4. BID TAB CYPRUS POINT CONSTRUCTION
5. Taylor Resolution R25-18_PowerPoint

RESOLUTION R25-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, AUTHORIZING APPROVAL OF THE BUILDING CONTRACTOR AWARD FOR THE HOME PROGRAM THROUGH THE TEXAS DEPARTMENT OF HOUSING AND COMMUNITY AFFAIRS.

WHEREAS the City of Taylor advertised for bids in accordance with all state and federal procurement laws; and

WHEREAS the bid opening for the HOME PROGRAM was held at 10:00 AM on August 19, 2025.

WHEREAS, One (1) house was included in the bid.

WHEREAS, Three (3) bids were received by the city.

The following bids were received:

RM Quality Construction LLC.- Base bid total for 1 home= $194,000.00
James W. Turner Construction LTD.- Base bid total for 1 home=$207,300.00
Cyprus Point Construction LLC.- Base bid total for 1 home=$179,345.79

The bid goes to the contractor who has the lowest most responsive base bid for the (One) 1 home at 605 E. Pecan, Taylor Texas.

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

1) The City of Taylor awards the construction to Cyprus Point Construction LLC. who submitted a base bid totaling $179,345.79 for one (2) three-bedroom, two-bath home.
2) The City of Taylor will contribute, per their match requirements, a minimum total of 15% of Hard Cost Construction for this 3-bedroom 2-bathroom home. The built-out garage is already in the schedule of bid for the home at 605 E. Pecan. The items on the alternate bid page will be decided later.
5) The addresses of the home assisted are as follows:

- 605 E. Pecan. (Winning Base Bid Cyprus Point Construction $179,345.79)

Passed and approved this _10th_ day of _September_, 2025.

_____
Dwayne Ariola, Mayor

_____
Lucy Aldrich, City Clerk

City of Taylor Bid Tab **1003681** **Home Program**

August 19, 2025 at 10:00 A.M.

BIDDER RM QUALITY CONSTRUCTION	605 E. Pecan				
Base Bid	$194,000.00				
Total base bid for 1 home					
Total for all Base bid	$194,000.00				

Bid opening Attendees

Certified by Karen Walker

Karen Walker

Courtney Perez

Sabrina Schmidt

City of Taylor Bid Tab **1003681** **Home Program**

August 19, 2025 at 10:00 A.M.

BIDDER JW TURNER	**605 E. Pecan**				
Base Bid	**$207,300.00**				
Total base bid for 1 home					

Total for all Base bid	$207,300.00				

Bid opening Attendees

Certified by Karen Walker

Karen Walker

Courtney Peres

Sabrina Schmidt

City of Taylor Bid Tab **1003681** **Home Program**

August 19, 2025 at 10:00 A.M.

BIDDER CYPRUS POINT CONSTRUCTION	605 E. Pecan				
Base Bid	$179,345.79				
Total base bid for 1 home					
Total for all Base bid	$179,345.79				

Bid opening Attendees

Certified by Karen Walker

Karen Walker

Courtney Peres

Sabrina Schmidt

City of Taylor
City Council

September 10, 2025

HOME Program
Award Construction Bid
605 E. Pecan

Construction Bid Award

A bid opening was held on August 19, 2025, at the City of Taylor City Hall.
A total of three (3) construction companies submitted a bid:

- RM Quality Construction, LLC (Total Base Bid for 1 Home ($194,000.00))
- James W. Turner Construction, Ltd (Total Base Bid for 1 Home ($207,300.00))
- Cyprus Point Construction, LLC (Total Base Bid for 1 Home (**$179,345.79**))

The winning bid was from Cyprus Point Construction. The low bidder for the purposes of these HOME funded homes is awarded based upon a responsive and responsible bidder offering the lowest base bid price.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 10.

Agenda Title: **Consider authorizing the City Manager to execute a Master Agreement with P3Works, LLC for Public Improvement District (PID) and Tax Increment Reinvestment Zone (TIRZ) creation and administration services, subject to review as to legal form by the City Attorney.**

Council Action to be Taken: Approve on consent.

Department Submitted: Finance

Staff Contact: Brian LaBorde, City Manager

1. PURPOSE / DESCRIPTION

Designate P3Works as the City's PID Administrator for the Park79 Commerce Center PID.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On October 10, 2023, Taylor Texas Holding, LLC filed a petition to create a public improvement district (PID) to facilitate the financing of required public improvements related to its proposed 69.2-acre industrial park located north of the intersection of U.S. Highway 79 and CR 401. The district is now known as the Park79 Commerce Center PID. A public hearing was held on 11/9/2023 and the district was approved by the City Council on 11/16/2023.

On June 13, 2024, the City Council approved the PID Financing Agreement. The Financing Agreement lays out the procedures and obligations of both the developer/owner and the City with respect to constructing and financing the public improvements and the levy of future assessments on the property within the PID. Creation of the PID does not obligate the City to provide any funds to finance the improvements. All of the costs of the PID creation, future administration, and construction of the improvements will be paid by the developer with a reimbursement agreement from the PID assessments and/or future PID bonds.

It is necessary for City staff to have a professional PID Administrator under contract to ensure compliance not only of the developer's obligations, but also the ongoing responsibilities of the City to prepare annual financial disclosure reports, be the point of contact for handling inquiries

regarding the PID assessments and preparing the annual Service and Assessment Plan (SAP) that the City will be required to adopt each year.

P3Works partners with cities, counties, and management districts across Texas to establish and administer special financing districts such as Public Improvement Districts (PIDs), Municipal Management Districts (MMDs), and Tax Increment Reinvestment Zones (TIRZs). The firm is headquartered in North Richland Hills and Austin and has more than 100 public sector clients.

Adoption of a Master Agreement would establish the overall contractual terms and relationship between the City and P3Works. The City would decide which district(s) now or in the future, it would want P3Works to administer. The proposed Master Agreement would be for a three-year term, with automatic one-year renewals unless canceled by either party.

Since P3Works was not on board during the initial development of the various agreements and Park79 PID creation, there would be a lump sum fee of $10,000 to review all of the previously approved documents and hourly rates for development of the initial service and assessment plan (SAP. Thereafter, the first year costs would be $16,250 with a 2% annual increase.

3. PROS and CONS

PROS	CONS
• Retain a third-party professional firm with expertise in the administration of special districts including reporting and compliance and statutory regulations. • Administration costs are paid from assessments levied on property within the district.	• n/a

4. RECOMMENDATION

Recommend approval of Master Agreement with P3Works, LLC for Public Improvement District (PID) and Tax Increment Reinvestment Zone (TIRZ) Creation and Administration Services.

5. FUNDING SOURCE

Park79 Commerce Center PID assessments.

6. TIMELINE

11/16/23 - Park79 PID was created
6/13/24 - PID Financing Agreement was approved

7. OTHER OPTIONS

1. The City could issue a Request for Qualifications (RFQ) to evaluate more firms.
2. City could act as the PID Administrator.

8. ATTACHMENTS

1. 2025-08-29-P3-Taylor-Master-Draft
2. R23-43 Authorizing and creating Quannah Partners-Taylor Industrial Park PID
3. Park79Commerce_PID_6.13.24

MASTER AGREEMENT FOR PUBLIC IMPROVEMENT DISTRICT (PID) AND TAX INCREMENT REINVESTMENT ZONE (TIRZ) CREATION AND ADMINISTRATION SERVICES

This Agreement for Public Improvement District ("PID") and Tax increment Reinvestment Zone ("TIRZ") Creation and Administration Services ("Agreement") is entered into this ____ day of ____, 2025, by and between P3Works, LLC ("P3Works"), and the City of Taylor, Texas ("City").

RECITALS

WHEREAS, the City Council contemplates approving and authorizing the creation of one of more Public Improvement Districts ("PIDs" or "Districts"), to finance the costs of certain public improvements for the benefit of properties within the Districts; and

WHEREAS, the City may consider issuing bonds to fund certain improvements in the PID as authorized by the Public Improvement District Assessment Act, Texas Local Government Code, Chapter 372, as amended; and

WHEREAS, the City may consider creating a Tax Increment Reinvestment Zone ("TIRZ" or "Zone"), in which the boundary will include the boundary of the District, to fund certain improvements as authorized by the Tax Increment Financing Act, of the Texas Tax Code, Chapter 311, as amended; and

WHEREAS, the City requires specialized services related to the creation, revision and updating of the Service and Assessment Plan ("Service and Assessment Plan"), bond issuance, and the administration of the District; the creation, revision and updating of the Final Project and Finance Plan ("Final Plan") and the Annual Reporting of the PID/TIRZ as more fully set forth in this Agreement; and

WHEREAS, P3Works has the expertise to properly establish and administer the District/Zone and ensure compliance with Texas Local Government Code Chapter 372, and Texas Tax Code Chapter 311; and

WHEREAS, the City desires to retain P3Works to provide District and Zone creation and administration services;

NOW THEREFORE, in consideration of the mutual promises and covenants contained in this Agreement, and for good and valuable consideration, P3Works and the City agree as follows:

ARTICLE I

TERM OF AGREEMENT

1.0 The Agreement shall be effective as of its approval by all parties, shall be for a period of three (3) years, and shall automatically continue each year on a year-to-year basis until terminated pursuant to Article IV of this Agreement.

ARTICLE II

SERVICES TO BE PROVIDED BY P3WORKS

2.0 The scope and timing of services to be performed by P3Works are set forth in Exhibits "A" and "B", which are attached hereto and incorporated into this Agreement by this reference.

2.1 P3Works agrees its services pursuant to this Agreement shall at all times be subject to the control and supervision of the City and nothing in this Agreement shall constitute an assignment of any right or obligation of the City under any applicable contract, agreement, or law. P3Works shall not represent to any property owner or any other person that it or any of its employees, agents or representatives are acting as the City or employees of the City.

2.2 No substantial changes in the scope of services shall be made without the prior written approval of P3Works and the City.

2.3 P3Works shall supply all tools and means necessary to perform the services and production of the work product described in Exhibits "A" and "B".

ARTICLE III

PAYMENT TERMS AND CONDITIONS

3.0 In consideration for the services to be performed by P3Works, the City agrees to pay P3Works the fees for all services and related costs and expenses set forth in Exhibits "A" and "B". Once assessments have been levied the Monthly Collection Fees will begin, and then the February 1 following the levy of assessments, and each February 1 thereafter, the fees shall increase by 2%.

3.1 Monthly invoices shall be submitted to the City for work completed under the rates provided in Exhibits "A" and "B". City agrees to pay the amount due to P3Works upon receipt of each invoice.

3.2 Copies of all invoices to P3Works for expenses, materials, or services provided to P3Works will accompany the invoice to the City. P3Works will pass any third-party cost through to the City without markup and will not incur any expense in excess of $200 without written consent of the City.

3.3 P3Works agrees the only source of payment for P3Works' fees and services shall be the District/Zone or funds advanced by the developer. It is expressly agreed and understood the City general fund shall never be used to pay for any expenses relating to P3Works' administration of the District/Zone. The City has entered into a Professional Services Reimbursement Agreement with the developer or landowner to fund an escrow, from which the City will pay for services until District/Zone funds shall be used. In the event there is insufficient District/Zone funds in a given year to pay P3Works' fees and expenses, P3Works agrees to defer the fees and expenses until such time as there are sufficient District/Zone funds or funds advanced by the developer. However, if the developer or landowner does not fund or replenish the funds under the Professional Services Reimbursement Agreement, then at P3Works' discretion and in accordance with such Agreement, work will cease until such time as the escrow is funded and past due invoices are paid.

ARTICLE IV

TERMINATION OF THIS AGREEMENT

4.0 Notwithstanding any other provisions of this Agreement, either party may terminate this Agreement at any time by giving sixty (60) days written notice to the other party without penalty and without limitation of its right to seek damages. City shall pay P3Works, within 30 days of such termination, all of P3Works' fees and expenses actually accrued or incurred to and including the date of termination, including any amount incurred or accrued in connection with work in progress.

ARTICLE V

INDEMNIFICATION

5.0 GENERAL INDEMNIFICATION – P3WORKS HEREBY COVENANTS AND AGREES TO INDEMNIFY, HOLD HARMLESS AND DEFEND THE CITY, ITS OFFICERS, AGENTS, SERVANTS AND EMPLOYEES FROM AND AGAINST ANY AND ALL CLAIMS OR LAWSUITS OF ANY KIND OR CHARACTER, WHETHER REAL OR ASSERTED, FOR EITHER PROPERTY DAMAGE OR LOSS (INCLUDING ALLEGED DAMAGE OR LOSS TO P3WORKS' BUSINESS AND ANY RESULTING LOST PROFITS) AND/OR PERSONAL INJURY, INCLUDING DEATH, TO ANY AND ALL PERSONS ARISING OUT OF OR IN CONNECTION WITH THIS AGREEMENT, TO THE EXTENT CAUSED BY THE NEGLIGENT ACTS OR OMISSIONS OR MALFEASANCE OF P3WORKS, ITS OFFICERS, AGENTS, SERVANTS OR EMPLOYEES.

ARTICLE VI

GENERAL PROVISIONS

6.0 This Agreement supersedes any and all agreements, including any Original PID/TIRZ Administration Agreement, either oral or written, between the parties hereto with respect to rendering of services by P3Works for the City and contains all of the covenants and agreements between the parties with respect to the rendering of such services in any manner whatsoever. Each party of this Agreement acknowledges that no representations, inducements, promises, or agreements, orally or otherwise, have been made by any party which are not embodied herein and that no other agreement, statement, or promise not contained in this Agreement shall be valid or binding.

6.1 Forum Selection and Severability - This Agreement shall be administered and interpreted under the laws of the State of Texas. Venue for any dispute brought for this Agreement shall be in Tarrant County, Texas. This Agreement shall not be construed for or against any party by reason of who drafted the provisions set forth herein. If any part of this Agreement is found to be in conflict with applicable laws, such part shall be inoperative, null and void insofar as it is in conflict with said laws, but the remainder of this Agreement shall remain in full force and effect.

6.2 Neither this Agreement nor any duties or obligations under this Agreement may be assigned by P3Works without the prior written consent of the City, which shall not be unreasonably withheld.

6.3 P3Works is a PID/TIRZ Administration firm, does not provide financial advice, and is not an Independent Registered Municipal Advisor under the SEC and MSRB Rules. Therefore, P3Works will request an IRMA Exemption Letter if not already provided on the City's website, and then will

provide to the City an IRMA Exemption Acceptance Letter in the general form attached as Exhibit "C" upon execution of the Agreement.

6.4 Independent contractor. It is expressly understood and agreed that P3Works shall operate as an independent consultant as to all rights and privileges granted herein, and not as agent, representative, or employee of the City. Subject to and in accordance with the conditions and provisions of this Agreement, P3Works shall have the exclusive right to control the details of its operations and activities and be solely responsible for the acts and omissions of its officers, agents, servants, employees, consultants and subcontractors. P3Works acknowledges that the doctrine of respondeat superior shall not apply as between the City, its officers, agents, servants and employees, and P3Works, its officers, agents, employees, servants, consultants and subcontractors. P3Works further agrees that nothing herein shall be construed as the creation of a partnership or joint enterprise between the City and P3Works. Neither P3Works nor any of P3Works' employees or agents, shall be entitled to any benefits accorded to City's employees, including without limitation, worker's compensation, disability insurance, vacation, or sick pay.

6.5 The waiver by either party of a breach or violation of any provision of this Agreement will not operate as or be construed to be a waiver of any subsequent breach thereof.

6.6 Upon acceptance or approval by City, all deliverables prepared or assembled by P3Works under this Agreement, and any other related documents or items shall be delivered to City, in hard copy and digital format for City use only. All digital data which contains algorithms, formulas, methodologies, and related content provided to the City by P3Works shall remain the property of P3Works, and is provided as backup documentation to the deliverables, but shall not be released in digital format to any third-parties due to the proprietary nature of the intellectual data.

6.7 The City acknowledges P3Works' ownership of its software, programs, inventions, know-how, trade secrets, confidential knowledge, source code, or other proprietary information relating to products, processes, services, software, formulas, developmental or experimental work, business plans, financial information, or other subject matter ("Confidential Information") pertaining to the business of P3Works. This Agreement shall not in any way give rise to any requirement or obligation for P3Works to disclose or release any Confidential Information. "Confidential Information" means all information that meets one or more of the following three conditions: (i) it has not been made available generally to the public either by P3Works, or by a third party with P3Works' consent, (ii) it is useful or of value to the P3Works's current or anticipated business or research and development activities, or those of a customer or supplier of P3Works, or (iii) it either has been identified as confidential to the City by P3Works (orally or in writing) or it has been maintained as confidential from outside parties and is recognized as intended for internal disclosure only. Confidential Information may include without limitation, technical, engineering, scientific, financial and commercial information, designs, inventions, copyright material, know-how, ideas, studies, findings, conclusions, data, samples, drawings, plans, charts, graphs, financial models, photographs, reports, letters, specifications, manuals, tables, formulae, formulations, spreadsheets, processes, operating and testing procedures, customer lists and pricing information. All records, reports, and other documents prepared by P3Works for the purposes of providing the services described in this Agreement shall be the property of the City. All such documents shall be made available to the City during the course of performance of this Agreement. Any reports, studies, photographs, negatives, or other documents or drawings prepared by P3Works in the performance of its obligations under this Agreement shall be the exclusive property of the City and all such materials shall be remitted to the City by P3Works upon completion, termination, or cancellation of this Agreement.

6.8 No deliverables or other information (including information given by City to P3Works to assist P3Works' performance under this Agreement) developed by, given to, prepared by or assembled under this Agreement shall be disclosed or made available to any third-party individual or organization that is not engaged to work on this project on behalf of the City by P3Works without the express prior written approval of the City.

6.9 The headings and article titles of this Agreement are not a part of this Agreement and shall have no effect upon the construction or interpretation of any part hereof.

6.10 Should either party commence any legal action or proceeding against the other based upon this Agreement, the prevailing party shall be entitled to an award of reasonable attorney's fees and costs.

6.11 All notices, requests, demands, and other communications which are required to be given under this Agreement shall be in writing and shall be deemed to have been duly given upon the delivery by registered or certified mail, return receipt requested, postage prepaid thereon, as follows:

To P3Works:

Mary V. Petty
President and Founder
P3Works, LLC
9284 Huntington Square
North Richland Hills, Texas 76182

To City:

Brian LaBorde
City Manager
City of Taylor
400 Porter Street
Taylor, Texas 76574

6.12 The parties hereby warrant that the persons executing this Agreement are authorized to execute this Agreement and are authorized to obligate the respective parties to perform this Agreement. A facsimile signature on this Agreement shall be treated for all purposes as an original signature.

6.13 By executing this Agreement, P3Works verifies it (i) does not boycott Israel (in accordance with Chapter 2272 of the Texas Government Code) and will not during the term of this Agreement, (ii) does not engage in business with Iran, Sudan or any company on the list referenced in Section 2252.152 of the Texas Government Code; (iii) does not boycott energy companies and will not during the term of this Agreement per Section 2274.002 of the Texas Government Code; and (iv) does not have a practice, policy, guidance or directive in this Agreement against a firearm entity or firearm trade association and will not during the term of this Agreement.

6.14 Counterparts. This Contract may be executed in two or more counterparts (including fax, email or electronic PDF counterparts), each of which shall be deemed an original and all of which together shall constitute one instrument.

6.15 Sovereign Immunity. The Parties agree neither the execution of this Agreement by the City nor another conduct, action or inaction of any City representative relating to the Agreement constitutes a waiver of sovereign immunity by the City.

Executed on this _____ day of _____, 2025:

P3Works, LLC

BY: _____
Mary V. Petty
President and Founder

City of Taylor

BY: _____

Brian LaBorde
City Manager

[Remainder of page intentionally left blank]

EXHIBIT A
PUBLIC IMPROVEMENT DISTRICT SERVICES TO BE PROVIDED

PID FORMATION, SERVICE AND ASSESSMENT PLAN PREPARATION, AND BOND ISSUANCE SUPPORT SERVICES

Billed at P3Works' prevailing hourly rates, which are currently as follows:

Title	***Hourly Rate***
President	*$350*
Vice President	*$325*
Director, Regional Director	*$300*
Senior Manager, Senior Project Manager	*$250*
Manager, Project Manager	*$225*
Senior Analyst	*$200*
Analyst II	*$175*
Analyst I	*$150*
Administrative	*$125*

**P3Works' hourly rates may be adjusted from time to time to reflect increased costs of labor and/or adding/reclassifying titles. Travel times will be billed at hourly rates.*

District Due Diligence and Preparation of PID Plan of Finance

1. P3Works will review project information and in conjunction with the City's Financial Advisor review a plan of finance for the proposed transaction, including:
2. Assessed value schedules, value to lien analysis, and overall structuring to achieve City goals and objectives,
3. Identify areas of risk and with the City's Financial Advisor and solutions to mitigate the risks,
4. Bond sizing and bond phasing by improvement area,
5. Sources and uses of funds by improvement area,
6. Debt service schedules, and,
7. Assessment allocation and associated estimated annual installment by lot type for each improvement area.

Preparation of Service and Assessment Plan

1. P3Works will prepare a complete and final Service and Assessment Plan to be adopted by City Council and included in the Official Statement for the Bonds based on the Plan of Finance.
2. P3Works will present the Service and Assessment Plan to City Council and request approval of the Assessment Roll.

Bond Issuance Support

1. P3Works will ensure bond documents, including the PID financing agreement, bond indenture, and official statement are all consistent with the Service and Assessment Plan.
2. P3Works will provide ad-hoc analysis as requested by the underwriter in preparation of the

preliminary official statement.

Participation in Presentations to City Council or other Public Forums

1. P3Works will prepare and present information as requested to the City Council or any other public forum.

BASIC DISTRICT ADMINISTRATION SERVICES

MONTHLY COLLECTION FEES WILL BEGIN ONCE ASSESSMENTS ARE LEVIED

If no bonds are sold:
Monthly Fee = $1,500 beginning the first of the month following levy of assessments for the District for the first improvement area; and $1,000 per month for each improvement area thereafter. (Proration will occur for any partial month if not begun on the 1st day of the month.)

If bonds are sold:
Monthly Fee amounts will be $2,500 for the first improvement area beginning the first month following the issuance of bonds; and $1,250 per month for each improvement area thereafter.

For PIDs that P3Works did not create: Monthly Collection Fees will not begin until the first Annual SAP Update is drafted by P3Works and approved by Council, therefore all work completed to that point will be billed hourly.

See Section below related to "Consulting Services Relating to Future Improvement Areas and related Bond Issuance" for hourly fees if bonds are contemplated.

Prepare Annual Service and Assessment Plan Update

1. If possible, obtain updated construction cost estimates (or actual costs for completed facilities) for District improvements, and update Service and Assessment Plan text and tables.
2. Update service and assessment plan text and tables as necessary to account for any changes in development plan or land uses.
3. Update annual District assessment roll.
4. Identify parcel subdivisions, conveyance to owners' associations, changes in land use, and any other information relevant to the levy of special assessments.
5. Review maps of tax parcels to compile/audit list of parcels that are within the District for the upcoming bond year. Classify each parcel pursuant to the approved Service and Assessment Plan.
6. Identify any parcels dedicated to any property types classified as exempt by the service and assessment plan.
7. Update District database with newly subdivided parcels and property type classifications.
8. Calculate annual special assessment for each parcel. Verify the sum of annual installments for all parcels in the District is sufficient to meet the annual debt service requirement, administration expenses, and any provisions for delinquency or prepayment reserves.
9. Calculate other funds available, such as reserve fund income, capitalized interest, and interest income. Reduce annual assessment based on findings according to approved service and assessment plan.

10. Present preliminary annual assessment roll to City. Upon approval by City, submit final annual assessment roll to County Tax Collector.

Administration of Bond Funds (if bonds are sold)

1. Review and summarize the account statements for the funds maintained by the trustee. Ensure annual special assessment calculation is compliant with Indenture as it relates to each fund.
2. Provide annual summary of all District accounts maintained by Trustee at the time the annual service and assessment plan update is performed.

Provide Public Information Request Support

1. If requested, P3Works will respond to any calls and or emails relating to the District. P3Works will only provide technical answers relating to the annual assessments or the District generally. P3Works will not provide any commentary on City policy relating to PIDs.
2. If the City receives a notice from a property owner alleging an error in the calculation of any matters related to the annual assessment roll for the District, P3Works will review and provide a written response to the City. If a calculation error occurred, P3Works will take corrective action as required to correct the error.

Delinquency Management

1. After the end of the annual assessment installment collection period, P3Works will prepare a delinquent special assessment report, which details which parcels are delinquent and the amount of delinquency.
2. P3Works will notify the City what action must be taken relating to delinquent parcels, if any, to remain in compliance with the District bond documents.

Website Setup

1. Prepare website database searchable by property tax ID for use by property owners, title companies, mortgage companies, or other interested parties. The search results will provide assessment information, including outstanding principal, annual installment amount, payment information, and a breakdown of the assessment installment by use (principal, interest, reserve fund accounts, administrations, etc.)
2. Prepare "District Information" page for website. Information will include a background of the District formation and bond issuance process, District boundary map, and description of improvements. In addition, P3Works will provide a link to District documents.

DISTRICT ADMINISTRATION SETUP SERVICES (Required for any existing PID not created by P3Works.)

$10,000 One Time Lump Sum Fee

1. P3Works will review the full bond transcript and identify all requirements of the City relating to District administration and/or disclosure requirements.
2. Prepare written summary of all City administration and disclosure requirements.

3. Prepare calendar of all relevant dates and deadlines for District administration and disclosure requirements.
4. Meet with County Assessor's office to establish procedure for obtaining parcel information for assessment roll.
5. Meet with County Tax Office to establish procedure to include District assessment roll on property tax bill.
6. Meet with City representatives to finalize policies and procedures relating to District Administration.

ADDITIONAL DISTRICT ADMINISTRATION SERVICES

Billed at P3Works' prevailing hourly rates, which are currently as follows:

Title	***Hourly Rate***
President	*$350*
Vice President	*$325*
Director, Regional Director	*$300*
Senior Manager, Senior Project Manager	*$250*
Manager, Project Manager	*$225*
Senior Analyst	*$200*
Analyst II	*$175*
Analyst I	*$150*
Administrative	*$125*

**P3Works' hourly rates may be adjusted from time to time to reflect increased costs of labor and/or adding/reclassifying titles. Travel will be billed at the hourly rates.*

Continuing Disclosure Services

1. P3Works will prepare the form of the annual report as required by the continuing disclosure agreements and work with the City and the Developer to complete.
2. P3Works will request from developer the reports due pursuant to the developer disclosure agreement and disseminate these reports pursuant to the disclosure agreement, including Seller's Disclosures.
3. Upon notification by any responsible party, or if P3Works independently becomes aware of such knowledge, P3Works will prepare notices of material events covering the events enumerated in the disclosure agreements.
4. P3Works will coordinate with the Trustee or the City's dissemination agent to disseminate the annual reports, quarterly reports from the developer, and notice of significant events to the Municipal Securities Rulemaking Board (MSRB) and any other parties required in the continuing disclosure agreement.

Developer Payment Request Administration

1. P3Works will review all developer payment requests to ensure the request complies with the PID Financing Agreement, the District service and assessment plan, and any other relevant provisions contained in the District documents.

2. P3Works will audit the developer payment request to ensure there is proper backup documentation and that the accounting is accurate.
3. P3Works will coordinate with the City's designated representative to ensure the improvements were built to the standards of the accepting governing body.
4. P3Works will ensure improvements to be dedicated are free and clear of all liens and encumbrances.

Consulting Services Relating to Future Improvement Areas and related Bond Issuance (to be paid from Developer funds advanced to City)

1. P3Works will update the Service and Assessment Plan to comply with Bond documents.
2. P3Works will prepare an updated Assessment Roll including the future Improvement Area.
3. P3Works will coordinate with City's bond counsel, financial advisor, and the bond underwriter to ensure the Bonds and all related documents are in compliance with State Law.
4. P3Works will prepare any additional reports or analyses as needed to successfully issue the Bonds.

Development Agreement Review Specific to the PID/TIRZ Boundary

1. Participate in meetings or calls at City Manager's, or his/her designee's, direction.
2. Review and comment on Development Agreement drafts.
3. Prepare Ad hoc analysis as requested.

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EXHIBIT B
TAX INCREMENT REINVESTMENT ZONE SERVICES TO BE PROVIDED

TIRZ FORMATION, PRELIMINARY AND FINAL PROJECT AND FINANCE PLAN PREPARATION SERVICES

Billed at P3Works' prevailing hourly rates, which are currently as follows:

Title	***Hourly Rate***
President	*$350*
Vice President	*$325*
Director, Regional Director	*$300*
Senior Manager, Senior Project Manager	*$250*
Manager, Project Manager	*$225*
Senior Analyst	*$200*
Analyst II	*$175*
Analyst I	*$150*
Administrative	*$125*

**P3Works' hourly rates may be adjusted from time to time to reflect increased costs of labor and/or adding/reclassifying titles. Travel times will be billed at hourly rates.*

<u>Zone Due Diligence and Preparation of TIRZ Project and Finance Plan</u>

1. P3Works will review project information and prepare a Preliminary Plan for the proposed creation, including:
    a) Assessed value schedules and overall structuring to achieve City goals and objectives.
    b) Drafting the TIRZ Agreement.
    c) At the direction of Staff, facilitate presentations to the Council and the TIRZ Board.
2. Evaluate annual TIRZ Credit by lot type for each improvement area.

<u>Preparation of Preliminary and Final Project Plan</u>

1. P3Works will prepare a Preliminary Project and Finance Plan ("PPFP") and a Final Project and Finance Plan ("FPFP") to be adopted by the TIRZ Board and the City Council and included in the Official Statement for the PID Bonds based on the Plan of Finance.
2. P3Works will prepare a draft TIRZ Agreement to be adopted by the TIRZ Board
3. P3Works will present the PPFP to the Council at the creation of the TIRZ and request approval of TIRZ Creation Ordinance.
4. P3Works will present the FPFP to the Council after conducting all necessary steps for public hearings and notifications and request approval of TIRZ FPFP.
5. P3Works will file the necessary creation forms with the Secretary of the State of Texas after the creation of the TIRZ.

<u>Bond Issuance Support</u>

1. P3Works will ensure bond documents, including the bond indenture and official statement are all consistent with the TIRZ Final Plan.

2. P3Works will provide ad-hoc analysis as requested by the underwriter in preparation of the preliminary official statement.

Participation in Presentations to City Council or other Public Forums

1. P3Works will prepare and present information as requested to the City Council or any other public forum.
2. If requested by the City, P3Works will respond to any calls and or emails relating to the TIRZ.
3. P3Works will only provide technical answers relating to the annual TIRZ Credit or the TIRZ generally.
4. P3Works will not provide any commentary on City policy relating to TIRZs.

BASIC DISTRICT/ZONE ADMINISTRATION SERVICES

Billed at P3Works' prevailing hourly rates, which are currently as follows:

Title	***Hourly Rate***
President	*$350*
Vice President	*$325*
Director, Regional Director	*$300*
Senior Manager, Senior Project Manager	*$250*
Manager, Project Manager	*$225*
Senior Analyst	*$200*
Analyst II	*$175*
Analyst I	*$150*
Administrative	*$125*

Preparation of the Annual Report to be filed with the Secretary of State and then presented to the PID/TIRZ Board and City Council for approval.

See Section below related to "Consulting Services Relating to Future Improvement Areas and related Bond Issuance" for hourly fees if future PID/TIRZ changes are contemplated.

Consulting Services Relating to Future Improvement Areas and related Bond Issuance (to be paid from Developer funds advanced to City)

1. P3Works will coordinate with City's bond counsel, financial advisor, and the bond underwriter to ensure the Bonds and all related documents are in compliance with State Law.
2. P3Works will prepare any additional reports or analyses as needed to successfully issue the Bonds.

Prepare Annual Report

1. If possible, obtain updated construction cost estimates (or actual costs for completed facilities) for PID/TIRZ improvements.
2. Update Annual Report as necessary to account for any changes in development plan or land uses.

3. Identify parcel subdivisions, conveyance to owners' associations, changes in land use, and any other information relevant to anticipated estimate of Tax Increment to be generated.
4. Calculate annual PID/TIRZ Credit for each parcel.
5. Present preliminary Annual Report to PID/TIRZ Board. Upon approval by PID/TIRZ Board, submit final Annual Report to the Texas Secretary of State.

MASTER SERVICES AGREEMENT PROJECT AGREEMENT FORM

This Project Agreement Number ____, together with the Master Services Agreement between P3Works, LLC ("PID/TIRZ Administrator") and The City of Taylor ("City") as executed on _____, contain the full and complete understanding of the Parties and supersede all prior agreements and understandings between the Parties with respect to the entire subject of this Project Agreement. Only a written instrument signed by an authorized representative of each Party may amend this Project Agreement.

1. Services to be Performed. [select service to be performed]

P3Works, LLC will perform the tasks and responsibilities as indicated below and outlined in the Master Services Agreement:

__X__ Public Improvement District (PID) Services (See Exhibit A)

____ Tax Increment Reinvestment Zone (TIRZ) Services (See Exhibit B)

____ Public Improvement District (PID) Services combined with Tax Increment Reinvestment Zone Services (See both Exhibits A and B

PID Name: __Parks79_____

TIRZ Name: _____

The Effective Date of this Project Agreement Form is _____

CITY:	CONSULTANT:
By: _____	By: _____
Name:	Name: Mary V. Petty
Title:	Title: President
Date:	Date:

EXHIBIT C
IRMA EXEMPTION LETTER

P3Works, LLC.
9284 Huntington Sq.
North Richland Hills,
Texas 76182

Mary V. Petty
President and Founder
817.393.0353 Phone
Contracts@P3-Works.com

[Date]

City Manager: Brian LaBorde
400 Porter Street
Taylor, TX 76574

RE: IRMA Exemption/Acceptance Letter

To Whom It May Concern:

We have received your written representation, dated _____, 20__, that the City of _____ (the "City") has engaged and is represented by _____, an independent registered Municipal Advisor ("IRMA"). In accordance with Section 15Ba1-1(d)(3)(vi) of the Securities Exchange Act of 1934 ("Securities Exchange Act"), we understand and intend for the City to rely on IRMA's advice in evaluating recommendations brought forward by P3Works, LLC that constitute "advice" as defined in the Securities Exchange Act ("IRMA Exemption").

Furthermore, P3Works, LLC has conducted reasonable due diligence and is confirming that to the best of our knowledge, the IRMA is independent from P3Works, LLC, that P3Works, LLC is not a municipal advisor and is not subject to the fiduciary duty to municipal entities that the Security and Exchange Act imposes on municipal advisors, and that P3Works, LLC has a reasonable basis for relying on the IRMA Exemption. We will advise you, in writing, if we become aware of any changes.

P3Works, LLC provides PID Administration as consult services to Cities and Counties.

As required by the relevant sections of the Securities Exchange Act regarding Municipal Advisors, we are informing your identified IRMA of these facts.

Mary V. Petty
President and Founder
P3Works, LLC

RESOLUTION NO. R23-43

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS AUTHORIZING AND CREATING THE QUANNAH PARTNERS/TAYLOR INDUSTRIAL PARK PUBLIC IMPROVEMENT DISTRICT WITHIN THE CITY OF TAYLOR, TEXAS IN ACCORDANCE WITH CHAPTER 372 OF THE TEXAS LOCAL GOVERNMENT CODE; RESOLVING OTHER MATTERS INCIDENT AND RELATED THERETO; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Taylor, Texas (the "City") is authorized by Chapter 372, Texas Local Government Code, as amended (the "Act") to create a public improvement district within its corporate limits and its extraterritorial jurisdiction and to levy special assessments against property within the district to pay the costs of public improvement projects that confer a special benefit on property within the district; and

WHEREAS, on October 10, 2023, Taylor Texas Holding, Inc., a Texas corporation (the "Petitioner"), submitted and filed with the City Clerk of the City of Taylor, Texas (the "City Clerk") pursuant to the Act a "Petition for the Creation of a Public Improvement District to Finance Improvements to the Quannah Partners/Taylor Industrial Park Development" (the "Petition") requesting the establishment of a public improvement district within the corporate limits of the City, covering approximately 69.2 acres described in the Petition, and is more particularly described by metes and bounds in **Exhibit "A"** and depicted on **Exhibit "B"** (the "Property") each attached hereto and incorporated herein for all purposes, to be known as the Quannah Partners/Taylor Industrial Park Public Improvement District (the "District"); and

WHEREAS, Petitioner represents that they constitute (i) the owners of taxable real property representing more than fifty percent (50%) of the appraised value of taxable real property liable for assessment under the proposal in the Petition, as determined by the current roll of the appraisal district in which the property is located and (ii) the record owners of real property liable for assessment under the proposal who: (A) constitute more than fifty percent (50%) of all record owners of property that is liable for assessment under the proposal in the Petition; or (B) own taxable real property that constitutes more than fifty percent (50%) of the area of all taxable real property that is liable for assessment under the proposal in the Petition, within the corporate limits of the City; and

WHEREAS, the Act states that a Petition to create a public improvement district is sufficient if signed by owners of more than fifty percent (50%) of the taxable real property, according to appraised value, and either of the following: more than fifty percent (50%) of the area of all taxable real property liable for assessment under the proposal, or more than fifty percent (50%) of all record owners of property liable for assessment; and

WHEREAS, Petitioners estimate the cost of the proposed public improvements is $10,000,000.00 (including issuance and other financing costs) and that said cost will be recovered through an assessment against property in the District which will result in each parcel paying its fair share of the costs of public improvements based on the special benefits received by the property; and

WHEREAS, the City Council of the City (the "City Council") has investigated and determined that the facts contained in the Petition are true and correct; and

WHEREAS, after publishing notice in an official newspaper of general circulation in the City and mailing notice of the hearing, all as required by and in conformity with the Act, the City Council conducted a public hearing on the advisability of the improvements and services on November 9, 2023; and

WHEREAS, after all persons having an interest in the creation of the District were given the opportunity to be heard, the City Council closed the public hearing; and

WHEREAS, the Petition, has been examined, verified, and found to meet the requirements of Section 372.005(b) of the Act and to be sufficient for consideration by the City Council; and

WHEREAS, the City Council has determined that the approval of this Resolution is in the best interests of the City and its residents.

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

SECTION 1. The City Council hereby approves the recitals contained in the preamble of this Resolution and finds that all the recitals are true and correct and incorporate the same in the body of this Resolution as findings of fact.

SECTION 2. The Petition submitted to the City by the Petitioner was filed with the City Clerk and complies with Section 372.005 of the Act.

SECTION 3. Pursuant to the requirements of the Act, including, without limitation, Sections 372.006, 372.009(a), 372.009(b), and 372.010, the City Council, after considering the Petition and the evidence and testimony presented at the public hearing, hereby finds and declares:

(a) Advisability of the Proposed Improvements. It is advisable to create the District to provide the Authorized Improvements (as defined below) described in the Petition and this Resolution. The Authorized Improvements will promote the interests of the City and will confer a special benefit on property located within the District.

(b) General Nature of the Proposed Improvements. The purposes of the District include the design, acquisition, construction, and improvement of public improvement projects authorized by the Act. The general nature of the proposed public improvements to be provided by the District that are necessary for the development of the Property within the District, in phases, may include, without limitation: (i) the establishment of parks and open space, together with the design, construction and maintenance of any ancillary structures, features or amenities such as trails, pavilions, community facilities, swimming pools, irrigation, walkways, lighting, benches, trash receptacles and any similar items located therein; (ii) landscaping; (iii) acquisition, construction, and improvement of water, wastewater and drainage facilities; (iv) acquisition, construction and improvement of streets, roadways, rights-of-way and related facilities; (v) entry monumentation and features; (vi) signage; (vii) projects similar to those listed in

subsections (i) – (vi) above; and (viii) payment of costs associated with constructing and financing the public improvements listed in subparagraphs (i) – (vii) above, including costs of establishing, administering and operating the District (collectively, the "Authorized Improvements"). These Authorized Improvements shall promote the interests of the City and confer a special benefit upon the Property within the District.

(c) Estimated Cost of the Authorized Improvements. The estimated cost to design, acquire and construct the Authorized Improvements is $10,000,000.00 (including bond issuance and other financing costs). The City will determine what amount or portion of the costs will be paid by assessment of the property owners within the District. Unless otherwise agreed upon by the City, the City will not be obligated to provide any funds to finance the proposed Authorized Improvements, other than from assessments levied on real property within the District. The developer of the Property (the "Developer") may be obligated to pay the costs of certain specified Authorized Improvements within the District. The Developer may be reimbursed for the costs of certain specified Authorized Improvements from assessments levied within the District. The Developer may also pay certain costs of the Authorized Improvements from other funds available to the Developer.

(d) District Boundaries. The District is proposed to include approximately 69.2 acres of land within the corporate limits of the City, as more particularly described in **Exhibit "A"** attached hereto, and as depicted on **Exhibit "B"** attached hereto.

(e) Proposed Method of Assessment. An assessment methodology will be prepared that will address: (i) how the costs of the Authorized Improvements financed with the assessments are assessed against the property in the District, (ii) the assessments to be collected each year, and (iii) reduction of the assessments for costs savings (pursuant to the annual review of the service plan for the District). Additionally, a report will be prepared showing the special benefits accruing to property in the District and how the costs of the Authorized Improvements are assessed to property on the basis of the special benefits. The result will be that equal shares of the costs will be imposed on property similarly benefited. The assessment methodology will result in each parcel paying its fair share of the costs of the Authorized Improvements provided with the assessments based on the special benefits received by the property from the Authorized Improvements and property equally situated paying equal shares of the costs of the Authorized Improvements. The specific Authorized Improvements currently contemplated for the District are set forth on **Exhibit "C"** attached hereto.

(f) Proposed Apportionment of Cost between the District and the City. Authorization and creation of the District will not obligate the City to provide any funds to finance the Authorized Improvements. No City property in the District shall be assessed. All of the costs of the Authorized Improvements will be paid from assessments levied on the Property within the District and from other funds, if any, available to the District.

(g) Management of the District. The District shall be managed by the City. The City may contract with a consultant or third-party administrator, who shall, from time to time,

advise the City regarding certain operations of the District.

(h) Advisory Body. The District shall be managed without the creation of an advisory body. The City Council reserves the right to appoint an advisory body in the future.

(i) Term Sheet. Further terms for the District are described in the Term Sheet attached as Exhibit "D".

SECTION 4. The Quannah Partners/Taylor Industrial Park Public Improvement District is hereby authorized and created as a public improvement district under the Act in accordance with the findings as to the advisability of the Authorized Improvements contained in this Resolution, which authorization shall take effect on the date of adoption of this Resolution. The District shall be subject to the terms, conditions, limitations, and reservations contained in the findings of Section 3 of this Resolution. The Authorized Improvements described in the Petition and Section 3 of this Resolution are authorized to be made in accordance with the service and assessment plan for the Quannah Partners/Taylor Industrial Park Public Improvement District to be approved by City Council at a future meeting.

SECTION 5. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 6. If any section, article, paragraph, sentence, clause, phrase or word in this Resolution or application thereof to any persons or circumstances is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Resolution; and the City Council hereby declares it would have passed such remaining portions of the Resolution despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 7. The City Clerk is directed to give notice of the authorization for the establishment of the District by recording this Resolution in the Official Public Records of Williamson County, Texas on or before the seventh day after the passage of this Resolution.

SECTION 8. It is officially found, determined and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, as amended, Texas Government Code.

SECTION 9. This Resolution shall be in full force and effect from and after its passage, and it is accordingly so resolved.

PASSED AND ADOPTED by the City Council of Taylor, Texas, at a regular meeting on the16th day of November, 2023, at which a quorum was present, and for which due notice was given pursuant to Government Code, Chapter 551.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk
City of Taylor, Texas

AFTER RECORDING RETURN TO:
City of Taylor, Texas
Attn: City Clerk
400 Porter Street
Taylor, TX 76574

EXHIBIT "A"
METES AND BOUNDS DESCRIPTION OF THE PROPERTY

PAPE-DAWSON ENGINEERS

FIELD NOTES
FOR

A 69.169 ACRE TRACT OF LAND, BEING SITUATED IN THE HG JOHNSON SURVEY, SECTION NO. 6, ABSTRACT NO. 348, IN WILLIAMSON COUNTY, TEXAS, BEING OUT OF THE REMNANT PORTION OF A CALLED 69.169 ACRE TRACT, CONVEYED TO TAYLOR TEXAS HOLDINGS, INC., RECORDED IN DOCUMENT NO. 2008053881 OF THE OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS. SAID 69.169 ACRE TRACT BEING MORE FULLY DESCRIBED AS FOLLOWS, WITH BEARINGS BASED ON THE NORTH AMERICAN DATUM OF 1983 (NA 2011) EPOCH 2010.00, FROM THE TEXAS COORDINATE SYSTEM ESTABLISHED FOR THE CENTRAL ZONE:

BEGINNING at an iron with cap marked "Williamson County" found on a point in the west boundary line of Lot 1 of Amended Plat of Amanda's Commercial Subdivision according to the subdivision recorded in Document No. 2007080629 of the Official Public Records of Williamson County, Texas, said point being the northeast corner of a called 0.101-acre tract conveyed to Williamson County, Texas, recorded in Document No. 2023003588 of the Official Public Records of Williamson County, Texas, same being a southeast corner of the Remnant Portion of said 69.28-acre tract for the southernmost southeast corner and **POINT OF BEGINNING** hereof;

THENCE S 68°04'19" W, departing the west boundary line of said Lot 1, with the north boundary line of said 0.101-acre tract, same being a south boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **19.56 feet** to a ½" iron rod with yellow cap marked "Pape-Dawson" set at the southwest corner of the Remnant Portion of said 69.169-acre tract, said point being the northwest corner of said 0.101-acre tract, same being the northeast corner of a called 1.097-acre tract granted to Williamson County, recorded in Document No. 2022128234 of the Official Public Records of Williamson County, Texas, same being the southeast corner of a called 290.77-acre tract conveyed to Prewitt Farms, LTD., recorded in Document No. 2007076169 of the Official Public Records of Williamson County, Texas for the southernmost southwest corner hereof;

THENCE N 21°38'47" W, departing the north boundary line of said 0.101-acre tract and the north boundary line of said 1.097-acre tract, with the east boundary line of said 290.77-acre tract, in part with the east boundary line of a called 329.476-acre tract, conveyed to Megatel Austin-Taylor LLC, recorded in Document No. 2022072229 of said Official Public Records, same being the west boundary line of the Remnant portion of said 69.28-acre tract, a distance of 289.55 feet to an iron rod with cap marked "4Ward" for a total distance of **1947.68 feet** to an iron rod with cap marked "Holt" found on a northeast corner of said 329.476-acre tract, same being an interior ell corner of the Remnant Portion of said 69.28-acre tract for an angle point hereof;

THENCE, continuing with the east boundary line of said 329.476-acre tract, same being the west boundary line of the Remnant Portion of said 69.28-acre tract, the following two (2) courses and distances:

1. **S 68°24'01" W**, a distance of **12.77 feet** to an iron rod found for an angle point hereof, and
2. **N 22°17'26" W**, a distance of **482.76 feet** to a 3" iron found on an interior ell corner of said 329.476-acre tract, same being the northwest corner of the Remnant Portion of said 69.28-acre tract for the northwest corner hereof,

THENCE N 68°34'09" E, with a south boundary line of said 329.476-acre tract, same being the north boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **1600.89 feet** to an axle found on the northwest corner of a called 120.355-acre tract, conveyed to City of Taylor, recorded in Volume 325, Page 284 of the Deed Records of Williamson County, Texas, same being the northeast corner of the Remnant Portion of said 69.28-acre tract for the northeast corner hereof;

THENCE S 25°57'11" E, departing the south boundary line of said 329.476-acre tract, with the west boundary line of said 120.355-acre tract, same being the east boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **1653.38 feet** to a ½" iron rod with yellow cap marked "Pape-Dawson" set on the northeast corner of John O. Baker Subdivision, a subdivision according to the plat recorded in Cabinet A, Slide 289 of the Plat Records of Williamson County, Texas, same being a southeast corner of the Remnant Portion of said 69.28-acre tract for the easternmost southeast corner hereof;

THENCE S 52°36'47" W, departing the west boundary line of a said 120.355-acre tract, with the north boundary line of said John O. Baker Subdivision, same being the south boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **1255.59 feet** to a ½" iron pipe found on the east boundary line of Lot 2 of said Amended Plat of Amanda's Commercial Subdivision, said point being the northwest corner of said John O. Baker Subdivision, same being a southwest corner of the Remnant Portion of said 69.28-acre tract for an angle point hereof;

THENCE N 25°51'30" W, departing the north boundary of said John O. Baker Subdivision, with the east boundary line of said Lot 2, same being a west boundary line of the Remnant Portion of said 69.28-acre tract for a distance of **265.85 feet** to a ½" iron pipe found on the northeast corner of said Lot 2, same being an interior corner of the Remnant Portion of said 69.28-acre tract for an angle point hereof;

THENCE S 52°39'41" W, with the north boundary line of said Lot 2, same being a south boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **477.98 feet** to a ¾" iron rod found on the northwest corner of said Lot 2, same being an interior corner of the Remnant Portion of said 69.28-acre tract for an angle point hereof;

THENCE S 21°44'21" E, with the west boundary line of said Lot 2, in part with the west boundary line of said Lot 1, same being an east boundary line of the Remnant Portion of said 69.28-acre tract, a distance of **570.82 feet** to the **POINT OF BEGINNING** and containing 69.169 acres in Williamson County, Texas.

PREPARED BY:	Pape-Dawson Engineers, Inc.
DATE:	May 26, 2023
Job No.:	51429-00
DOC. ID.	H:\Survey\CIVIL\51429-00\Word\FN51429-00_69.169Ac.docx
TBPE Firm Registration #470	
TBPLS Firm Registration #100288-01	

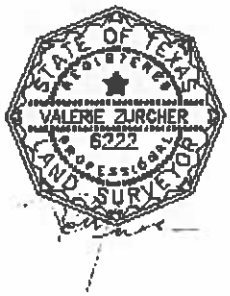

EXHIBIT "B"
PROPERTY DEPICTION

RECORDERS MEMORANDUM
All or parts of the text on this page was not clearly legible for satisfactory recordation.

EXHIBIT "C"
Authorized Improvements

Exhibit C
Taylor 79 LLC
Park79 Commerce Center Public Improvement District - $.56 PID
Authorized Improvements
September 29, 2023

Authorized Improvements [a]		TOTAL
Roads [b]	$	2,981,131
Roads Land Costs	$	270,000
District Formation	$	300,000
Project Management Fee (4%)	$	119,245
Contingency (5%)	$	149,057
Soft Costs (5%)	$	149,057
Total Authorized Improvements	$	3,968,489

Footnotes:

[a] Costs per infrastructure budget dated 9/14/23.

[b] Cost includes roadway detention ponds.

EXHIBIT "D"
Term Sheet

QUANNAH PARTNERS
CITY OF TAYLOR, TEXAS
PARK 79 COMMERCE CENTER PUBLIC IMPROVEMENT DISTRICT
11/2/23

The following limitations and performance standards will apply to the proposed Park79 Commerce Center Public Improvement District (the "PID") as proposed by affiliates of Quannah Partners ("the Developer") to the City of Taylor, Texas ("the City") in connection with the development of an approximately 357,000 square foot industrial park ("the Project"):

PUBLIC IMPROVEMENT DISTRICT

FINANCING CRITERIA

1. **Maximum Authorized Improvements to be funded by PID bonds ("PID Bonds") to be issued are estimated to be:** $10,000,000

2. **Maximum total equivalent tax rate per $100 of assessed value for annual installment at time special assessments are levied:** $0.70

3. **Minimum Value to Lien Ratio for PID Bonds:** 3:1

4. **Maturity of bonds (to extent allowed by law):** 30 years

5. The aggregate principal amount of bonds required to be issued will not exceed an amount sufficient to fund: (i) the actual costs of the qualified public improvements (ii) required reserves and capitalized interest during the period of construction and not more than 12 months after the completion of construction and in no event for a period greater than 3 years from the date of the initial delivery of the bonds and (iii) any costs of issuance. Provided, however that to the extent the law(s) which limit the period of capitalized interest to 12 months after completion of construction change, the foregoing limitation may be adjusted to reflect the law(s) in effect at the time of actual bond issuance.

MISCELLANEOUS

1. **No General Obligation or Certificate of Obligation bonds will be utilized by the City to fund the PID.**

2. **No PID bonds will be issued without the approval by the City of a Service and Assessment Plan ("SAP") for the PID.**

3. The PID may seek bond issues as a reimbursement for Authorized Improvements upon completion of the construction of such Authorized Improvements subject to compliance with these standards.

4. Special assessments on any given portion of the Project may be adjusted in connection with subsequent PID Bond issues if the special assessments are determined in accordance with the SAP. Special assessments on any portion of the Project will bear a direct proportionate relationship to the special benefit of the public improvements to such portion. Scheduled special assessments will not be increased on any lot once conveyed to an end user.

5. The City's reasonable and customary costs with respect to issuance of the PID Bonds and creation of the PID will either be funded by the Developer or paid from PID Bond proceeds. The City and the Developer will agree to a budget for the City's costs, including ongoing PID administrative expenses, in advance of the preparation of bond documents. Ongoing administrative costs of the PID will be paid through the annual installments of the special assessments and will be determined by a competitive bidding process from qualified service providers.

6. It is agreed that the PID will be exempt from any public bidding or other purchasing and procurement policies per Texas Local Government Code Section 252.022(a)((9) which states that a project is exempt from such policies if "paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements."

7. It is agreed that the improvements to be funded by the PID are defined as Authorized Improvements under Texas Local Government Code Section 372.003.

8. It is agreed that all principal landowners funding Authorized Improvements will provide any required continuing disclosure obligations associated with the issuance of PID Bonds as required under the PID Bond indenture or any other regulatory agreement or regulatory agency.

9. The appraiser preparing the appraisal required in connection with the PID Bonds will be selected by the City in consultation with the Developer and all reasonable fees will be paid by the Developer.

10. The underwriter for the PID Bonds will be selected by the City and the Developer.

11. No additional cash deposit, security, or surety, beyond the land and any improvements on the land, will be provided by the Developer, or its assignees, in connection with the PID Bonds unless so required by the Underwriter for the PID Bonds.

12. PID Bonds will be issued by the City upon request by the Developer and approval by the City Council of the following: receipt of an appraisal, financial analysis, and other professional services and due diligence reasonably necessary to support the request.

13. This term sheet will remain in place and in force until such time and date that a final Financing Agreement is executed by the City and the Developer.

CITY OF TAYLOR
400 PORTER ST
TAYLOR, TX 76574

FILED AND RECORDED
OFFICIAL PUBLIC RECORDS 2024007900

RESO Fee: $73.00
02/01/2024 09:44 AM CFIRESTONE

Nancy E. Rister, County Clerk
Williamson County, Texas

City Council Meeting
June 13, 2024
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 6.

Agenda Title: **Consideration and possible action with respect to Resolution R24-17 of the City of Taylor, Texas approving and authorizing the Mayor to execute the Park 79 Commerce Public Improvement District Financing Agreement between Taylor 79, LLC, a Texas limited liability company and the City of Taylor, Texas.**

Council Action to be Taken: Consider approving resolution

Department Submitted: Development Services

Staff Contact: Tom Yantis, Assistant City Manager

1. PURPOSE / DESCRIPTION

To approve the Public Improvement District Financing Agreement for the Park 79 Commerce PID.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Council held a public hearing regarding the creation of the PID on November 9, 2023 and created the PID on November 16, 2023. This is the next step in the process of the formation and administration of the PID.

3. PROS and CONS

PROS	CONS
• Provides a funding mechanism for infrastructure to facilitate industrial development.	• There is some future risk of default by the assessed properties.

4. RECOMMENDATION

Approve Resolution

5. FUNDING SOURCE

N/A

6. TIMELINE

August 11, 2022 – Council approved ordinance 2022-27 amending the land use designation for the property to Regional Employment Center
October 13, 2022 – Council approved ordinance 2022-38 rezoning the property to M-1 – Light Industrial
October 12, 2023 – Council approved ordinance 2023-44 amending the thoroughfare plan alignment for the CR 401 extension adjacent to the property
October 12, 2023 – Council received PID presentation and approved a resolution accepting the PID petition and setting a public hearing on the possible creation of the PID
October 26, 2023 – Council received presentation from the City's financial advisor and bond council regarding their review of the PID proposal
November 9, 2023 – Council held a public hearing on the creation of the PID
November 16, 2023 – Council to approved Resolution R23-35 creating the PID

7. OTHER OPTIONS

8. ATTACHMENTS

1. Park79 Commerce PID PFA Resolution R24-17 06.03.2024
2. Quannah Partners Park 79 PFAgrmt (532338.20) (1)

CITY OF TAYLOR, TEXAS

RESOLUTION NO. R24-17

A RESOLUTION OF THE CITY OF TAYLOR, TEXAS APPROVING AND AUTHORIZING THE MAYOR TO EXECUTE THE "PARK79 COMMERCE PUBLIC IMPROVEMENT DISTRICT FINANCING AGREEMENT" BETWEEN TAYLOR 79, LLC, A TEXAS LIMITED LIABILITY COMPANY AND THE CITY OF TAYLOR, TEXAS

WHEREAS, the City Council of Taylor, Texas (the "City"), pursuant to and in accordance with the terms, provisions and requirements of the Public Improvement District Assessment Act, Chapter 372, Texas Local Government Code (the "PID Act"), authorized the creation of the "Park79 Commerce Public Improvement District" (the "District") pursuant to Resolution No. R-23-43 adopted by the City Council of the City (the "City Council") on November 16, 2023; and

WHEREAS, in connection with the development of property within the District, the City desires to approve the form, terms and provisions of the PID Financing Agreement, which is defined and described more fully below; and

WHEREAS, the PID Financing Agreement satisfies the requirements of Section 372.023 of the PID Act and is an appropriate method of reimbursement for the costs associated with the construction and development of authorized improvements; and

WHEREAS, the meeting at which this Resolution is considered is open to the public as required by law, and the public notice of the time, place and purpose of said meeting was given as required by Chapter 551, Texas Government Code, as amended; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS AS FOLLOWS:

SECTION 1. Findings. The findings and determinations set forth in the preamble above are hereby deemed to be true and correct and incorporated herein.

SECTION 2. Approval of PID Financing Agreement. That certain "Park79 Commerce Public Improvement District Financing Agreement" (the "PID Financing Agreement"), between Taylor 79, LLC and the City is hereby authorized and approved in substantially the form attached hereto as Exhibit A which is incorporated herein as a part hereof for all purposes and the Mayor of the City is hereby authorized and directed to execute and deliver such PID Financing Agreement with such changes as may be required to carry out the purposes of this Resolution and approved by the Mayor, such approval to be evidenced by the execution thereof. The Mayor's signature on the PID Financing Agreement may be attested by the City Clerk.

SECTION 3. Additional Actions. The Mayor, City Manager, and City Clerk of the City are hereby authorized and directed to take all actions on behalf of the City necessary or desirable to carry out the intent and purposes of this Resolution. The Mayor, City Manager, and City Clerk

of the City are hereby directed to execute and deliver any and all certificates, agreements, notices, instruction letters, requisitions, and other documents which may be necessary or advisable in the carrying out of the purposes and intent of this Resolution.

SECTION 4. Governing Law. This Resolution shall be construed and enforced m accordance with the laws of the State of Texas and the United States of America.

SECTION 5. Effect of Headings. The Section headings herein are for convenience only and shall not affect the construction hereof.

SECTION 6. Severability. If any provision of this Resolution or the application thereof to any circumstance shall be held to be invalid, the remainder of this Resolution or the application thereof to other circumstances shall nevertheless be valid, and this governing body hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 7. Construction of Terms. If appropriate in the context of this Resolution, words of the singular number shall be considered to include the plural, words of the plural number shall be considered to include the singular, and words of the masculine, feminine or neuter gender shall be considered to include the other genders.

SECTION 8. Effective Date. This Resolution shall become effective from and after its date of passage in accordance with the law.

[Remainder of Page Intentionally Left Blank; Signatures to Follow]

PASSED AND ADOPTED, this 13th day of June, 2024.

CITY OF TAYLOR, TEXAS

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Dianna McLean, City Clerk
City of Taylor, Texas

EXHIBIT A

PID Financing Agreement

PARK79 COMMERCE PUBLIC IMPROVEMENT DISTRICT

FINANCING AGREEMENT

BY AND BETWEEN

TAYLOR 79, LLC, A COLORADO LIMITED LIABILITY COMPANY

AND

THE CITY OF TAYLOR, TEXAS

PARK79 COMMERCE PUBLIC IMPROVEMENT DISTRICT
FINANCING AGREEMENT

This **PARK79 COMMERCE PUBLIC IMPROVEMENT DISTRICT FINANCING AGREEMENT** (this "**Agreement**"), dated as of the ___ day of _____ 2024, (the "**Effective Date**"), is entered into by and between **TAYLOR 79, LLC**, a Colorado limited liability company (including its Designated Successors and Assigns, the "**Owner**"). **Owner**, and the **CITY OF TAYLOR, TEXAS** (the "**City**"), a home-rule municipal corporation of the State of Texas. The Owner and the City are sometimes collectively referred to herein individually as a "**Party**" and collectively as the "**Parties**". Capitalized terms used herein and not otherwise defined are set forth in **Exhibit "A"**, attached hereto and made a part hereof, and in the Service and Assessment Plan, upon approval by the City.

RECITALS:

WHEREAS, the Owner owns the Property and intends to develop the Property as an industrial business park development consisting of three industrial buildings totaling approximately 360,000 (change to current SF) square feet to be known as "**PARK79 COMMERCE**" (the "**Project**"), as further described on **Exhibit "C"**, attached hereto and made a part hereof; and

WHEREAS, the City Council of the City (the "**City Council**") authorized the formation of the Quannah Partners/Taylor Industrial Park Public Improvement District (n/k/a Park79 Commerce Public Improvement District) pursuant to Resolution No. R-23-43 on November 16, 2023 (the "**District**") in accordance with Chapter 372 of the Local Government Code (the "**PID Act**"); and

WHEREAS, the City, upon written request, hereby formally changes the name of the District to "Park79 Commerce Public Improvement District"; and

WHEREAS, the Owner desires and intends to design, construct and install and/or make financial contributions to certain on-site and off-site public improvements to serve the development of the Property, and pursuant to the terms of this Agreement, the City has agreed to accept and to pay or reimburse the Owner for a portion of certain public improvements that will serve the Property in the District, as generally described on **Exhibit "D"** attached hereto and made a part hereof (the "**Authorized Improvements**"); and

WHEREAS, pursuant to the terms of this Agreement, the City has agreed that the Authorized Improvements provide a special benefit to the Property and to allow financing of the Authorized Improvements conferring special benefits to the Property through the levy of Special Assessments on property located within the District; and

WHEREAS, the Owner proposes to construct certain Authorized Improvements that are intended to benefit the entire District. The Authorized Improvements will be more fully described in the Service and Assessment Plan (or an update thereto) to be approved by the City; and

WHEREAS, the City, subject to the consent and approval of the City Council, the satisfaction of all conditions for the issuance of PID Bonds and Owner's compliance with this Agreement, and in accordance with the terms of this Agreement and any other legal requirements, will consider : (i) the adoption of a Service and Assessment Plan; (ii) the adoption of an Assessment Ordinance; and (iii) authorizing the issuance of PID Bonds for the purpose of financing the costs of the Authorized Improvements and paying associated costs as described herein;

WHEREAS, prior to consideration of the sale of PID Bonds: (a) the City Council shall have considered, approved and adopted this Agreement; (b) owners of the Property constituting all of the acreage in the District at the time of the issuance of the PID Bonds shall have executed a Landowner Agreement (as defined in Section 3.02, herein); and (c) the Owner shall have delivered a fully executed copy of the Landowner Agreement to the City; and

WHEREAS, the City will, upon satisfaction of the conditions and in accordance with the terms set forth in this Agreement, accept the Authorized Improvements, or Segments thereof, provided for in this Agreement and the Owner will be paid or reimbursed for the costs of the Authorized Improvements, or Segments thereof, solely from Special Assessments or from the proceeds of the PID Bonds, for the costs of acquisition, design, construction and improvement of the Authorized Improvements or Segments thereof that are completed, dedicated to and accepted by the City, subject to the terms and limitations set forth herein; and

WHEREAS, the City agrees to pay or reimburse the Owner for the Actual Costs of the Authorized Improvements from the proceeds of PID Bonds or Special Assessment Revenues derived from levy of Special Assessments on property located within the District in accordance with the terms and provisions of this Agreement. Subject to the limitations of the PID Act, the City Charter and the City's PID Policy, the City has the authority to issue, from time to time, one or more series of PID Bonds, the proceeds of which will be used to pay the costs of Authorized Improvements, or Segments thereof, including a reserve fund permitted by the PID Act for revenue bonds issued under the PID Act and indebtedness issued to pay the City's costs of issuance in accordance with this Agreement; and

WHEREAS, the City has determined that it is in its best interests to enter into this Agreement with the Owner for the acquisition of the Authorized Improvements, or Segments thereof, which will result in the efficient and effective implementation of each Service and Assessment Plan.

NOW, THEREFORE, for and in consideration of the mutual agreements, covenants, and conditions contained herein, and other good and valuable consideration, the Parties hereto agree as follows:

AGREEMENT

ARTICLE I.
RECITALS

The recitals set forth above are true and correct and are incorporated herein and made a part hereof as findings for all purposes.

ARTICLE II.
CONSTRUCTION OF AUTHORIZED IMPROVEMENTS; ACCEPTANCE

Section 2.01. Authorized Improvements. The Owner shall be responsible for construction of all the Authorized Improvements, or Segments thereof, to be completed, in a good and workmanlike manner, and in accordance with all Applicable Regulations. The costs of the Authorized Improvements are subject to change and shall be updated by the Owner and the City in a manner consistent with the Service and Assessment Plan and the PID Act and shall be included on each approved final plat(s) for the Property, as each final plat for each phase of the Property is approved by the City Council. The actual or estimated Actual Costs, as applicable, of the Authorized Improvements will be reviewed annually by the Parties and included in an annual update of each Service and Assessment Plan adopted and approved by the City. The Authorized Improvements and the estimated costs thereof are identified in **Exhibit "D"** hereto. The Service and Assessment Plan may need to be amended over time if there are any changes to the specification or plans relating to an Authorized Improvement. The Parties acknowledge that the Authorized Improvements described in **Exhibit "D"** are subject to change, and that the Service and Assessment Plan will provide information on the Authorized Improvements and will control when in conflict with **Exhibit "D"**. The Owner shall be responsible for payment of the Actual Costs of the Authorized Improvements. The costs of the Authorized Improvements are eligible for payment or reimbursement by the City as provided in Article II hereof. If the Owner is unable or unwilling to perform its obligations with respect to the construction of the Authorized Improvements, the City may complete the construction of the Authorized Improvements and use Special Assessment Revenues and PID Bond proceeds to pay the cost thereof in accordance with the terms hereof, particularly Section 2.04(ii).

Section 2.02. Inspections; Acquisition of Authorized Improvements. To the extent not previously approved, the Owner will obtain approval of construction plans as required by all Applicable Regulations, for an Authorized Improvement from the City prior to commencing construction of such Authorized Improvement. Approval by the City, the City Engineer, or the City Construction Representative, of any plans, designs or specifications submitted by the Owner pursuant to this Agreement or pursuant to all Applicable Regulations shall not constitute or be deemed to be a release of the responsibility and liability of the Owner, the Project Engineer, employees, officers or agents for the accuracy and competency of their design and specifications. Further, any such approvals shall not be deemed to be an assumption of such responsibility and liability by the City for any defect in the design and specifications prepared by Owner or Owner's Project Engineer, or such engineer's officers, agents, servants or employees. Approval by the City Engineer or City Construction Representative signifies the City's approval of only the general design concept of the improvements to be constructed or the improvements constructed.

(b) The City shall have the right to inspect, at any time, the construction of all Authorized Improvements necessary to support the Project. The City's inspections and/or approvals shall not release the Owner from its responsibility to construct, or cause the construction of, Authorized Improvements in accordance with approved engineering plans, construction plans, and other approved plans related to development of the Property.

(c) The City may withhold building permits, certificates of occupancy or City utility services as to any portion of the Project if the Owner materially and adversely fails to meet its obligations under this Agreement to construct the required Authorized Improvements or Segments thereof, according to the approved engineering plans and all Applicable Regulations, and if such failure constitutes a Default in accordance with Section 8.01(b) of this Agreement. It shall not be a breach or violation of this Agreement if the City withholds building permits, certificates of occupancy or City utility services as to any portion of the Project in accordance with this Section until the Owner cures the applicable Default and/or such Authorized Improvement has been dedicated to and accepted by the City.

(d) The Owner shall dedicate, convey, or otherwise provide for the benefit of the City, the Authorized Improvements, or Segments thereof, identified on **Exhibit "D"** of this Agreement upon completion of said Authorized Improvements, or Segments thereof, and the City will accept such dedication of such Authorized Improvements, or Segments thereof, after confirming that the Authorized Improvements, or Segments thereof, have been completed in accordance with this Agreement and all Applicable Regulations. Acceptance by the City shall not be unreasonably withheld, conditioned or delayed.

Section 2.03. Designation of Construction Manager, Project Engineers. The City hereby designates the Owner, as the initial Construction Manager with full responsibility for the design, the designation of easement locations, facilities site designations and acquisitions, supervision of construction, and the bidding and letting of construction contracts for the construction of the Authorized Improvements in accordance with the provisions of this Article II, subject to the City's review and approval of design specifications and easement locations.

(b) If the Construction Manager is (i) unable (not caused by Force Majeure) or unwilling to perform its duties and responsibilities hereunder or (ii) is not performing the duties and responsibilities of the Construction Manager in accordance with the terms of this Agreement, the City may find the Owner to be in Default in accordance with Section 8.01(b) of this Agreement. If the Default is not cured within the Cure Period, the City may: (1) allow the Owner additional time to cure the Default based on adequate assurance in writing by the Owner that the Construction Manager will perform, (2) require that adequate funds be held in escrow or deposited into a segregated account of the Project Fund as identified in the applicable Trust Indenture, or (3) replace the Construction Manager any time after the Cure Period has elapsed.

Section 2.04. Designation of Construction Manager Subcontractor. The Owner may subcontract out all or some of the duties of Construction Manager to a third party, with the written consent of the City, such consent not to be unreasonably withheld, conditioned, or delayed. The Owner may designate a an individual, company, partnership, or other entity (each a "**Third-Party Contractor**"), as a subcontractor for construction management services for one or more Authorized Improvements or Segments thereof. The Owner shall provide written notice to the City within three (3) business days of such designation. Within five (5) business days after executing a contract with a Third-Party Contractor, the Owner shall:

(i) provide a copy of the executed contract to the City Construction Representative, and

(ii) obtain from the Third-Party Contractor a collateral assignment of the Owner's rights under the contract with the Third-Party Contractor solely as they relate to the Authorized Improvements or Segments thereof related to the contract with the Third-Party Contractor, in a form satisfactory to the City Construction Representative, which authorizes the City to utilize the services of such Third-Party Contractor to complete the construction of such Authorized Improvements or Segments thereof, if the Owner fails to do so as provided in this Agreement.

Section 2.05. Mandatory Owners Association.

(a) Prior to the sale of any platted lots within the District, the Owner shall create an Owners Association for the Property, and shall establish bylaws, rules, regulations and restrictive covenants (collectively the "Association Regulations") to assure the Owners Association performs and accomplishes the duties and purposes required to be performed and accomplished by the Owners Association pursuant to this Section.

(b) The Owners Association will have a binding, continuing responsibility for the maintenance, repair and operation of all improvements designated to be maintained by the Owners Association. The Association Regulations shall establish periodic Owners Association dues and assessments, to be charged and paid by the lot owners within the Property, that are and will be sufficient to (i) pay the Owners Association's Annual Installments of Special Assessments (if any), (ii) maintain the applicable improvements and (iii) to provide funds required for the management and operation of the Owners Association.

(c) The Owners Association dues and assessments that are established, maintained and collected by the Owners Association shall be in addition to, and not in lieu of, any and all other fees, charges and Special Assessments that will be applicable to the Property.

Section 2.06. Change Orders for Authorized Improvements.

All change orders for applicable Authorized Improvements shall be approved by the Owner, Construction Manager and the City Construction Representative, to the extent any such change order causes an increase to the total costs of the Authorized Improvements in excess of $250,000. The Construction Manager shall provide copies of all approved change orders to the Financial Advisor and Trustee within five (5) business days after approval.

Notwithstanding any provision contained herein to the contrary, the Owner must obtain the approval of the City Construction Representative for any change order that would substantially change the character or nature of an Authorized Improvement or Segment thereof. A substantial change shall be a modification to the Authorized Improvement or Segment thereof such that it constitutes a new Authorized Improvement or Segment thereof beyond the scope of this Agreement.

Section 2.07. Payment and Performance Bonds for Authorized Improvements.

For each construction contract for any part of the Authorized Improvements, the Owner or Owner's contractor shall execute a performance bond in favor of the City and a payment bond for the construction and work covered by those contracts, which bonds shall be in accordance with Texas Government Code, Chapter 2253 and all Applicable Regulations. The performance bond requirement will be reduced by an amount equal to any PID Bond proceeds held by the Trustee in the Project Fund and any additional financial support by the Owner at the time of the issuance of PID Bonds, if applicable, and agreed upon by the Owner and the City. The foregoing provisions shall apply only if PID Bonds are issued prior to the completion of an applicable Authorized Improvement.

Section 2.08. Maintenance of Project, Warranties.

The Owner shall maintain each Authorized Improvement, or Segment thereof, in good and safe condition in accordance with applicable all Applicable Regulations until such Authorized Improvement, or Segment thereof, is accepted by the City. The City's acceptance of Authorized Improvements, or Segment thereof, shall be in accordance with all Applicable Regulations and procedures for the acceptance of subdivision improvements. Prior to such acceptance, the Owner shall be responsible for performing any required maintenance on such Authorized Improvement, or Segment thereof. On or before the acceptance by the City of an Authorized Improvement, or Segment thereof, the Owner shall assign to the City, as applicable, all of the Owner's rights in any warranties, guarantees, maintenance obligations or other evidences of contingent obligations of third persons with respect to such Authorized Improvement, or Segment thereof, and shall provide the City with a two year maintenance bond from the date of final acceptance of the applicable Authorized Improvements, or Segment thereof, that guarantee the costs of any repairs which may become necessary to any part of the construction work performed in connection with the Authorized Improvements, or Segment thereof, for each Authorized Improvement to be accepted by the City.

Section 2.09. Sales and Use Tax Exemptions. The Parties understand that, as municipally and publicly owned and acquired properties, all costs of materials, other properties and services used in constructing the Authorized Improvements to be acquired by the City are exempt under the current Tax Code from sales and use taxes levied by the State, or by any city, county, special district, or other political subdivision of the State, as set forth in Section 151.309 of Tax Code and 34 Tex. Admin. Code, sec. 3.291.

(b) Upon request of the Owner, and to the extent provided by law, the City will provide such certifications to the Owner and/or to suppliers and contractors as may be required to assure the exemptions claimed herein.

(c) The City and the Owner shall cooperate in structuring the construction contracts for the Authorized Improvements to comply with requirements (including those set forth in 34 Tex. Admin. Code, sec. 3.291) for exemption from sales and use taxes.

Section 2.10. Regulatory Requirements. Notwithstanding anything to the contrary contained herein, the Owner shall be responsible for the costs of designing, constructing, and obtaining the City's acceptance of the Authorized Improvements, in accordance with all Applicable Regulations, the City-approved plans and specifications, and "Recognized and Generally Accepted Good Engineering Practices", as such term is defined and interpreted by the Federal Occupational Safety and Health Administration.

(b) With respect to the construction of the Authorized Improvements, it is understood that their construction will be exempt from any public bidding or other purchasing and procurement policies pursuant to the current Texas Local Government Code Section 252.022(a)(9), which states that an expenditure is exempt from such policies for "paving drainage, street widening, and other public improvements, or related matters, if at least one third of the cost is to be paid by or through Special Assessments levied on Property that will benefit from the improvements." The Owner will request bids from at least three (3) independent, competent contractors for the construction of the Authorized Improvements and provide copies of the bids to the City.

Section 2.11. Insurance.

(a) Until all Authorized Improvements have been completed and accepted by the City, all contractors, subcontractors, engineers, and consultants shall carry the following insurance policies:

(i) Workers' compensation and employers' liability insurance coverage with limits consistent with statutory benefits outlined in the Texas Workers' Compensation Act and minimum policy limits for employers' liability of $1,000,000 bodily injury for each accident, $1,000,000 bodily injury by disease policy limit and $1,000,000 bodily injury by disease each employee. City will accept workers' compensation coverage written by the Texas Workers' Compensation Insurance Fund. The insurance required by this subsection shall be in effect commencing not later than the later of (i) the Effective Date and (ii) the commencement of construction of any portion of the Project.

(ii) Automobile liability insurance for all owned, non-owned, and hired motor vehicles used, with respect to the Property or the Project in a minimum amount of $1,000,000, combined single limit.

(iii) Commercial general liability policy with a minimum limit of $1,000,000 per occurrence for bodily injury and/or property damage, with a minimum aggregate of $1,000,000 and blanket contractual coverage, independent contractors' coverage and explosion, collapse, and underground (X, C & U) coverage.

(iv) For contractors/subcontractors providing professional engineering, architectural or design services under this Agreement, engineers' professional liability insurance or other errors and omissions insurance coverage for the non-engineer professionals with a minimum limit of $1,000,000 per claim and in the aggregate to pay on behalf of the assured all sums which the assured shall become legally obligated to pay as damages by reason of any

negligent act, error, or omission committed or alleged to have been committed with respect to plans, maps, drawings, analyses, reports, surveys, change orders, designs or specifications prepared or alleged to have been prepared by the assured. The insurance required by this subsection shall be in effect commencing not later than the commencement of submission to City for approval of permits for construction of any phase of the Project. The insurance will be renewed or extended as necessary to remain in force as for claims made for two (2) years after final acceptance of the applicable Authorized Improvement by the City.

(v) For work that involves asbestos or any hazardous materials or risk of air, water or soil pollution, the following will be in addition to the other insurance required hereunder:

a. Asbestos abatement endorsement or pollution coverage to the commercial general liability policy with minimum bodily injury and property damage limits of $1,000,000 per occurrence for coverages A&B and products/completed operations coverage with a separate aggregate of $1,000,000. This policy cannot exclude asbestos or any hazardous materials or pollution and shall provide "occurrence" coverage without a sunset clause.

b. Pollution coverage in accordance with federal and state regulations requiring an MCS 90 endorsement with a $5,000,000 limit when transporting asbestos in bulk in conveyances of gross vehicle weight rating of 10,000 pounds or more. All other transporters of asbestos shall provide either an MCS 90 endorsement with minimum limits of $1,000,000 or an endorsement to their commercial general liability insurance policy that provides coverage for bodily injury and property damage arising out of the transportation of asbestos or other hazardous materials. The endorsement must, at a minimum, provide a $1,000,000 limit of liability and cover events caused by the hazardous properties of airborne asbestos arising from fire, wind, hail, lightning, overturn of conveyance, collision with other vehicles or objects, and loading and unloading of conveyances.

(b) The insurance required under Section 2.11(a)(v) will only be required for the entity that is actually performing work involving asbestos or any hazardous materials or risk of air, water or soil pollution. For example, if the Owner's contractor (instead of the Owner) is performing such work, the contractor, not the Owner, will be required to carry such insurance. The insurance required by this subsection shall be in effect commencing not later than the commencement of each phase of construction if that phase will include work involving asbestos or any hazardous materials or risk of air, water or soil pollution.

(c) The Owner or Owner's contractor shall not cause or permit any insurance required hereunder to be canceled or lapse during the term of this Agreement. With respect to subsections 2.11(a)(i), (ii) and (iii), insurance coverage is to be written by companies duly authorized to do the business of insurance in the State of Texas at the time the policies are issued and will be written by companies with an A.M. Best rating of A-VII or better or otherwise approved in writing

by the City. Additionally, with respect to subsections 2.11(a)(i), (ii) and (iii), all policies will contain a provision in favor of the City waiving subrogation and other rights of recovery against the City, and will be endorsed to provide the City with a 30-day advance notice of cancellation or change in coverage, where permitted by policy language. The City will be an additional insured as its interests may appear on the commercial general and automobile liability policies. All policies will provide primary coverage as applicable, with any insurance maintained by the City being excess and non-contributing. The Owner or Owner's contractor shall submit copies of all insurance policy documents and certificates of insurance to the City providing evidence of insurance coverage required by this Agreement on or before the commencement of the Projects except that asbestos, hazardous waste, pollution, and professional engineers and other errors and omissions policy documents need not be provided until those covered by such insurance commence work on the Projects or as otherwise provided in this Agreement. Copies of all Insurance Policy Documents will be promptly delivered to the City at the time the policies are issued, including copies of any and all changed or new Insurance Policy Documents. The Owner or Owner's contractor will be responsible for (i) overseeing its contractors with respect to such contactors' obtaining and maintaining the insurance required hereunder and (ii) obtaining and keeping copies of such Insurance certificates evidencing the insurance coverages required hereunder.

(d) All endorsements, waivers, and notices of cancellation shall be in favor of the City and policies of commercial general liability and automobile insurance shall provide that City is an additional insured and certificates of insurance evidencing same will be delivered to the City as provided in the Notices Section of this Agreement or such other address as the City may notify the Owner or Owner's contractor in writing.

(e) The Owner or Owner's contractor shall be responsible for paying premiums, deductibles and self-insured retentions, if any, stated in the insurance policies to be carried hereunder by the Owner (not by its contractors and any subcontractors). All deductibles or self-insured retentions shall be disclosed on the Insurance Policy Documents. The insurance coverages required under this Agreement are required minimums and are not intended to limit or otherwise establish the responsibility or liability of the Owner under this Agreement.

Section 2.11. Remedy.

Owner's sole remedies for nonperformance of this Article II by the City shall be to seek specific performance, judicial injunction, or any legal damages directly arising from such nonperformance pursuant to the terms of this Agreement. Each party shall be responsible for payment of all costs of their respective attorney's fees.

ARTICLE III.
APPORTIONMENT, LEVY AND COLLECTION OF ASSESSMENTS

Section 3.01. Apportionment and Levy of Assessments. The City shall use its best efforts to initiate and approve all necessary documents and ordinances required to effectuate this Agreement and to levy Special Assessments. The Owner acknowledges and agrees that a Service and Assessment Plan must meet the requirements of Texas Local Government Code §§ 372.013 and 372.014 and be presented to the City Council for review and approval prior to a levy of Special Assessments or for a series of PID Bonds being issued. A Service and Assessment Plan will be modified as required to comply with the requirements of the PID Act and the Texas Attorney General's Office. The annual indebtedness defined by the Service and Assessment Plan shall be consistent with the terms for the issuance of PID Bonds as set forth in this Agreement.

(b) The City shall use its best efforts to levy Special Assessments on the Assessed Properties in accordance herewith and with each Service and Assessment Plan. It is contemplated that the City will issue one series of PID Bonds, to reimburse the Owner for a portion of the Actual Costs of the Authorized Improvements. The Parties anticipate that the Actual Cost to construct the Authorized Improvements will be greater than the net proceeds of the PID Bonds or the Special Assessment Revenues available for reimbursement of the costs of the Authorized Improvements and the Owner shall fund the difference. Notwithstanding, the Owner shall have the right to request the issuance of more than one series of PID Bonds.

Section 3.02. Acceptance of Special Assessments; Recordation of Covenants Running with the Land. Concurrently with the levy of the Special Assessments for the District, the Owner, any other owners of land within the District, and the City, shall execute a "**Landowner Agreement**" (herein so called) in which the Owner and other owners, if applicable, (collectively, the "**Landowners**") shall ratify, confirm, accept, agree to and approve: (a) the apportionment of assessments in the Service and Assessment Plan and the levy of the Special Assessments by the City, and (b) the creation of the District, the boundaries of the District, and the boundaries of the applicable Assessed Property. The Landowner Agreement further shall: (A) evidence the Landowners' intent that all Special Assessments be covenants running with the land that (i) shall bind any and all current and successor owners of the Property to the Special Assessments, including applicable interest thereon, as and when due and payable thereunder and (ii) provide that subsequent purchasers of such property take their title subject to and expressly assume the terms and provisions of the Special Assessments; and (B) provide that the liens created by the levy of the Special Assessments are a first and prior lien on the Property, subject only to liens for state, municipality, county or school district ad valorem taxes.

Section 3.03. Collection of Assessments. So long as the City is obligated to reimburse the Owner for the costs of the Authorized Improvements hereunder or any PID Bonds are outstanding, the City covenants and agrees that it shall, as authorized by the PID Act and other applicable law, continuously collect or cause to be collected Special Assessments levied pursuant to an Assessment Ordinance. The Annual Installment of such Special Assessments will be updated at least annually in a Service and Assessment Plan pursuant to the terms of the PID Act in the manner and to the maximum extent permitted by applicable law. The City shall cause the PID Administrator to provide copies of any annual Service and Assessment Plan updates or amendments thereto to be provided to the Owner concurrently with delivery to the City (or within a reasonable time thereafter) and nevertheless in a reasonable amount of time prior to the date of the City Council meeting at which such update is anticipated to be approved to allow Owner time to review. The City will deposit or cause to be deposited the respective Special Assessment Revenues into a segregated account, or if PID Bonds have been issued, then transferred to the Trustee and deposited in the funds and accounts in the priority set forth in the respective Indenture.

(b) Further notwithstanding anything to the contrary contained herein, the City covenants to use diligent, good faith efforts to contract with the Williamson County Tax Assessor-Collector for the collection of the Special Assessments such that the Special Assessments will be included on the ad valorem tax bill(s) for the Assessed Properties and will be collected as part of and in the same manner as ad valorem taxes.

ARTICLE IV.
PAYMENT OF ACTUAL COSTS OF AUTHORIZED IMPROVEMENTS

Section 4.01. Overall Requirements. Any payment obligation of the City hereunder shall be payable solely from Special Assessment Revenues or, if PID Bonds are issued, the proceeds of such bonds in accordance with this Agreement. No other funds, revenues, taxes, or income of any kind other than Special Assessment Revenues or, if PID Bonds are issued, the proceeds of such bonds, shall be used to pay the City's obligations hereunder. The obligations of the City under this Agreement shall not, under any circumstance, give rise to or create a charge against the general credit or taxing power of the City or constitute a debt or other obligation of the City payable from any source other than Special Assessment Revenues or, if PID Bonds are issued, the proceeds of such bonds. None of the City nor any of its elected or appointed officials or any of its respective officers, employees, consultants or representatives shall incur any liability hereunder to the Owner or any other party in their individual capacities by reason of this Agreement or their acts or omissions under this Agreement.

(b) The City does not warrant, either expressed or implied, that the aggregate amount of all Special Assessment Revenues or proceeds of all PID Bonds will be sufficient for the construction or acquisition of all of the Authorized Improvements. The Parties anticipate that the Actual Costs will be greater than the aggregate amount of all Special Assessment Revenues or, if PID Bonds are issued, the net proceeds of such bonds available for Authorized Improvements. The Owner shall bear one hundred percent (100%) of the Actual Costs of constructing the Authorized Improvements not paid from the proceeds of PID Bonds or Special Assessment Revenues.

(c) Upon completion of an Authorized Improvement, or Segment thereof, the Owner shall dedicate or convey, and the City shall accept or acquire, as more particularly described in Article III above, the given Authorized Improvement, or Segment thereof, after such Authorized Improvement, or Segment thereof, is completed and has been accepted by the City. Upon written acceptance of an Authorized Improvement, or Segment thereof, and subject to any applicable maintenance-bond period, the City shall be responsible for all operation and maintenance of such Authorized Improvement, including all costs thereof and relating thereto.

(d) The procedures set forth in Section 4.02(d) below shall apply to all Certifications for Payment regardless of which account within the applicable Project Fund the actual funds are being paid from.

(e) Unless the City and Owner otherwise agree, within one hundred twenty (120) days of receipt of an Assessment Levy Request, the City will consider the adoption of an Assessment Ordinance that (i) approves a Service and Assessment Plan (or amendment or update thereof) identifying the Assessments applicable to the District (ii) levies said Special Assessments, and (iii) establishes the timeframe for collection of said Special Assessments. The City will levy and collect such Special Assessments in accordance with the approved Service and Assessment Plan, as amended or updated, and the applicable Assessment Order, as further provided in this Agreement.

(f) The aggregate Tax Equivalent Assessment Rate of Special Assessments (including the Annual Installment) shall not exceed $0.90. Notwithstanding the foregoing, Owner may voluntarily elect to have the Tax Equivalent Assessment Rate of Special Assessments be less than $0.90 and this shall not require approval by City Council.

Section 4.02. Payments for Authorized Improvements Prior to the Issuance of PID Bonds.

(a) Upon the approval of an Assessment Ordinance and prior to the issuance of PID Bonds, the City shall bill and collect the Special Assessment Revenues collected from the Assessed Properties.

(b) Subject to Section 4.02(a) above, the costs of the Authorized Improvements will be initially funded through an Acquisition and Reimbursement Agreement. Pursuant to the terms of such Acquisition and Reimbursement Agreement, the Owner shall dedicate or convey, and the City shall accept or acquire, as more particularly described in Article III of this Agreement, each Authorized Improvement, after such Authorized Improvement is completed. The general process for funding the Authorized Improvements before the issuance of PID Bonds is described in this Section 4.02(b), and will be more specifically described in an Acquisition and Reimbursement Agreement.

(c) Pursuant to an Acquisition and Reimbursement Agreement, the City will reimburse the Owner for Actual Costs incurred in connection with the applicable Authorized Improvements until PID Bonds (including Additional Bonds if requested by the Owner) are issued to reimburse the Owner for the Actual Costs of the Authorized Improvements, the proceeds of which will equal the Reimbursement Obligation (as will be defined in an Acquisition and Reimbursement Agreement), less any amounts required for reserves and any other costs or expenses associated with issuing the PID Bonds, and less any payments made from the City or Trustee pursuant to an Acquisition and Reimbursement Agreement. The Owner will be reimbursed for only those Actual Costs for which Special Assessment Revenues or PID Bond proceeds are available.

(d) Following receipt of an Assessment Levy Request, the City shall consider the adoption of an Assessment Ordinance. The City will collect the Special Assessments in accordance with a Service and Assessment Plan and the applicable Assessment Ordinance. Upon collection of such Special Assessments, the City will transfer or cause to be transferred the Special Assessment Revenues such that the Special Assessment Revenues will be held in a designated account separate from the City's other accounts (referred to herein as the "**Operating Account**"), such funds to be used to reimburse the Owner for the Actual Costs of the applicable Authorized Improvements pursuant to the terms of an Acquisition and Reimbursement Agreement, or, if PID Bonds have been issued, then transferred to the Trustee and deposited in the proper funds and accounts in the priority set forth in the applicable Indenture. Special Assessment Revenues shall only be used to pay the Actual Costs of the Authorized Improvements in accordance with this Agreement.

(e) Pursuant to an Acquisition and Reimbursement Agreement, the Owner may submit a Certification for Payment, in the form provided in **Exhibit "F-2"**, to the City for payment of the

Actual Costs of an Authorized Improvement from funds then available in the appropriate subaccount of the Operating Account held by the City.

Section 4.03. Payments for Authorized Improvements Upon the Issuance of PID Bonds.

(a) As more particularly described in Section 5.01 hereof, upon receipt of a Bond Issuance Request, the City will consider the adoption of a resolution approving the issuance of PID Bonds to reimburse the Owner for Actual Costs of those Authorized Improvements that are complete at the time of bond issue.

(b) The proceeds from the issuance of the PID Bonds remaining after payment of amounts under Section 4.02 of this Agreement (if applicable) will be held by the Trustee in various segregated accounts under the Project Fund established pursuant to an Indenture. Those sums held in the various segregated accounts will be advanced to the Owner by the Trustee to fund the Actual Costs (as more particularly specified herein and in a Service and Assessment Plan) upon receipt of a completed Certification for Payment in the form as attached hereto in **Exhibit "F-2"**. At least thirty (30) calendar days prior to the time of the closing of a series of PID Bonds, the Owner may submit a Closing Disbursement Request substantially in the form attached hereto in **Exhibit "F-1"** executed by the Construction Manager and the Project Engineer to the City Construction Representative to be reimbursed for those Owner Expended Funds accrued to date of such Closing Disbursement Request and not previously reimbursed. The City Construction Representative shall conduct a review to verify the Owner Expended Funds specified in such Closing Disbursement Request. Prior to disbursement of proceeds, the City Construction Representative will sign the Closing Disbursement Request and deliver said Closing Disbursement Request to the Trustee. At the closing of a series of PID Bonds, the Owner shall be reimbursed an amount equal to the applicable Owner Expended Funds in accordance with the procedures set forth in this Section 4.03.

(c) Any Authorized Improvements that have not been (i) reimbursed at the closing of the PID Bonds, (ii) completed by the Owner, or (iii) accepted by the City by the time the PID Bonds are issued, will be payable periodically as construction progresses. The procedures for such progress payments are contained in this Section 4.03 and the Indenture. Such payments shall be made by the Trustee no more frequently than monthly and within five (5) business days of the Trustee's receipt of the completed Certification for Payment from the Construction Manager. If the City Construction Representative disapproves any Certification for Payment, the City shall provide a written explanation of the reasons for such disapproval so that if the Certification for Payment is revised in accordance with the City Construction Representative's comments, the Certification for Payment can be submitted to the Trustee for payment.

(d) The general process for funding of Authorized Improvements from funds on deposit in a Project Fund is as follows:

(1) The Owner shall deliver to the City's Construction Representative and the City Engineer the following:

(i) a Certification for Payment substantially in the form attached hereto as **Exhibit "F-2"** executed by the Construction Manager and the Project Engineer evidencing the

Actual Costs;

(ii) evidence of the acceptance by the City of those Authorized Improvements to be funded by the respective series of PID Bonds and the conveyance to the City (for Completed Authorized Improvements only); and

(iii) waivers of liens for the work on the applicable Authorized Improvements through the previous Certification for Payment, receipts for payment and verification in form acceptable that any subcontractors have been paid.

(2) After the Certification for Payment is submitted to the City Construction Representative, the City shall conduct a review to confirm those Authorized Improvements to be funded by proceeds of a series of PID Bonds were constructed in accordance with the plans therefor (for Completed Authorized Improvements only) and the City Construction Representative will verify the Actual Costs of Authorized Improvements specified in such Certification for Payment. The City Construction Representative agrees to conduct such review and cost verification in an expeditious manner after the Certification for Payment is submitted to the City, and the Owner agrees to cooperate with the City Construction Representative in conducting each such review and to provide the City Construction Representative with such additional information and documentation as is reasonably necessary for the City Construction Representative to conclude each such review. Upon confirmation by the City Construction Representative that the Authorized Improvements to be funded by the PID Bonds have been constructed in accordance with the plans therefor and this Agreement (for Completed Authorized Improvements only), verification and approval by the City Construction Representative of the Actual Costs of those Authorized Improvements, the City shall within thirty (30) calendar days after receipt of the applicable Certification for Payment accept those Authorized Improvements not previously accepted by the City Construction Representative, shall sign the Certification for Payment and forward the executed Certification for Payment to the Trustee for payment.

(e) In addition to the submitted items required in 4.03(d) above, in order to obtain the final progress payment for an Authorized Improvement funded by a series of PID Bonds pursuant to this Section 4.03, the Owner shall have provided to the City an assignment of the warranties and guaranties, if applicable, and a two-year maintenance bond for such Authorized Improvement.

Section 4.04. Subordinate Cash Flow Reimbursements; Additional Bonds

(a) If the aggregate proceeds of PID Bonds are not sufficient to reimburse Owner for the unreimbursed Actual Costs eligible to be paid from Special Assessment Revenues, any Actual Costs of the Authorized Improvements not paid or reimbursed from the proceeds of the PID Bonds may be paid or reimbursed pursuant to Section 4.03 hereof on a cash-flow basis for any Authorized Improvement that has been completed and assigned or conveyed to the City after the issuance of PID Bonds. Any such cash-flow reimbursement to the Owner shall be subordinate to the security for, and the payment of debt service on, the PID Bonds.

(b) Upon the written request of the Owner, and in the sole discretion of the City, Additional Bonds may be issued to pay or reimburse the Owner for any Actual Costs of the Authorized Improvements not paid or reimbursed from the proceeds of PID Bonds or cash-flow

reimbursements described herein. Any such Additional Bonds must comply with this Agreement and the City's PID Policy in effect at the time of issuance of any such Additional Bonds. In the sole discretion of the City, any series of Additional Bonds may be issued either as subordinate lien bonds or on parity with the PID Bonds.

(c) If the PID Bonds and any Additional Bonds, if approved by the City, are sufficient to fully reimburse the Owner for the unreimbursed Actual Costs, then Owner's right under an Acquisition and Reimbursement Agreement to receive any portion of the Special Assessment Revenues for such purposes shall automatically terminate.

Section 4.05. Assignment of Right to Payment of Unreimbursed Costs.

The Owner's right, title and interest into the payments of unreimbursed Actual Costs shall be the sole and exclusive property of the Owner (or its Transferee) and no other third party shall have any claim or right to such funds unless the Owner transfers its rights to its unreimbursed Actual Costs to a Transferee in writing and otherwise in accordance with the requirements set forth herein. The Owner has the right to convey, transfer, assign, mortgage, pledge, or otherwise encumber, in whole or in part without the consent of (but with notice to) the City, all or any portion of the Owner's right, title, or interest under this Agreement to receive payment of its unreimbursed Actual Costs, including either PID Bond proceeds or Special Assessment Revenues, (a "**Transfer**," and the person or entity to whom the transfer is made, a "**Transferee**"); provided, however, that no such conveyance, transfer, assignment, mortgage, pledge or other encumbrance shall be made without the prior written approval of the City Council if such conveyance, transfer, assignment, mortgage, pledge or other encumbrance would result in the payments hereunder being pledged to the payment of debt service on public securities issued by any other state of the United States or political subdivision thereof. Notwithstanding the foregoing, no Transfer shall be effective until written notice of the Transfer, including the name and address of the Transferee, is provided to the City. The City may rely conclusively on any written notice of a Transfer provided by the Owner without any obligation to investigate or confirm the Transfer. A Transferee shall be responsible for all continuing disclosure requirements and obligations as agreed to by the Owner and the City in the Disclosure Agreement of the Owner.

ARTICLE V.
PID BONDS

Section 5.01. PID Bond Issuance. Subject to the satisfaction of conditions set forth in this Article V, the City may issue PID Bonds solely for the purposes of acquiring or constructing Authorized Improvements. The Owner may request issuance of PID Bonds by filing with the City a list of the Authorized Improvements to be funded with the PID Bonds and the estimated costs of such Authorized Improvements. The issuance of PID Bonds is subject to all of the following conditions.

(a) The City has evaluated and determined that there will be no negative impact on the City's creditworthiness, bond rating, access to or cost of capital, or potential for liability.

(b) The City has determined that the PID Bonds assessment level, structure, terms, conditions and timing of the issuance of the PID Bonds are reasonable for the Actual Costs to be financed and that there is sufficient security for the PID Bonds to be creditworthy.

(c) All costs incurred by the City that are associated with the administration of the PID shall be paid out of Special Assessment Revenues from Special Assessments levied against property within the District. City administration costs shall include those associated with continuing disclosure, compliance with federal tax law, agent fees, staff time, regulatory reporting and legal and financial reporting requirements.

(d) The adoption of a Service and Assessment Plan and an Assessment Ordinance levying Special Assessments on all or any portion of the Property benefitted by the Authorized Improvements.

(e) The City has formed and utilized its own financing team including, but not limited to, bond counsel, Financial Advisor, PID Administrator, and underwriters related to the issuance of PID Bonds and bond financing proceedings.

(f) The City has chosen and utilized its own continuing disclosure consultant and arbitrage rebate consultant, if applicable or required. Any and all costs incurred by these activities will be included in City administration costs recouped from Special Assessments. The continuing disclosure will be divided into City disclosure and Owner disclosure, and neither Party will be responsible or liable for the other Party's disclosure, but the City's disclosures professional will be used for both disclosures.

(g) The aggregate principal amount of PID Bonds issued and to be issued shall not exceed $10,000,000.

(h) PID Bonds shall be in an amount estimated to be sufficient to fund the Authorized Improvements or portions thereof for which such PID Bonds are being issued.

(i) Delivery by the Owner to the City of a certification or other evidence from an independent appraiser acceptable to the City confirming that the special benefits conferred on the properties being assessed for the Authorized Improvements increase the value of the property by an amount at least equal to the amount assessed against such property.

(j) Approval by the Texas Attorney General of the PID Bonds and registration of the PID Bonds by the Comptroller of Public Accounts of the State of Texas.

(k) The Owner is current on all taxes, assessments, fees and obligations to the City including without limitation payment of Special Assessments.

(l) The Owner is not in Default under this Agreement or, with respect to the Property, any other agreement to which the Owner and the City are parties.

(m) No outstanding PID Bonds are in default and no reserve funds established for outstanding PID Bonds have been drawn upon that have not been replenished.

(n) The PID Administrator has certified that the specified portions of the costs of the Authorized Improvements to be paid from the proceeds of the PID Bonds are eligible to be paid with the proceeds of such PID Bonds.

(o) The Authorized Improvements to be financed by the PID Bonds have been or will be constructed according to the City's required standards for similar developments including without limitation any Applicable Regulations.

(p) The City has determined that the amount of proposed Special Assessments and the structure, terms, conditions and timing of the issuance of the PID Bonds are reasonable for the project costs to be financed and the degree of development activity within the PID, and that there is sufficient security for the PID Bonds to be creditworthy.

(q) Unless otherwise approved by City Council at the time of issuance of PID Bonds, the maturity for a series of PID Bonds shall be 30 years.

(r) The City has determined that the PID Bonds meet all regulatory and legal requirements applicable to the issuance of the PID Bonds.

(s) If the applicable portion of Authorized Improvements has not already been constructed and to the extent proceeds from a series of PID Bond are insufficient to fund such Actual Costs, Owner shall, at the time of closing the PID Bonds, provide a completion guarantee or other similar type of credit support in the amount of the difference between the Actual Costs and the PID Bond Proceeds available to fund such Actual Costs related to the applicable Authorized Improvement, or Segment thereof (without limiting any other provision, in the event Owner does not or cannot provide such funding, the City shall not be required to sell such PID Bonds, and Owner shall reimburse the City for all expenses and liabilities incurred by the City in connection with the proposed issuance of the PID Bonds).

(t) No information regarding the City, including without limitation financial information, shall be included in any offering document relating to PID Bonds without the consent of the City.

(u) The Owner agrees to provide periodic information and notices of material events regarding the Owner and the Owner's development within the District in accordance with Securities and Exchange Commission Rule 15c2-12 and any continuing disclosure agreements executed by the Owner in connection with the issuance of PID Bonds.

(v) The City’s Engineer or its designee determines that the Actual Costs of the applicable Authorized Improvements are reasonable.

(w) The Owner is not in default under any continuing disclosure agreement related to an issuance of PID Bonds to which it is a party.

(x) With respect to the issuance of a series of bonds for the purpose of refunding any outstanding PID Bonds, the amount of assessments necessary to pay the principal and interest on

such refunding bonds shall not exceed the amount of the outstanding Special Assessments that were levied to secure the PID Bonds that are being refunded thereby.

(y) If the value to lien ratio is less than 3:1 for PID Bonds, the amount of funds below the 3:1 value-to-lien ratio shall be "restricted" from access by the Owner until such a time as the value of the Property reaches the 3:1 ratio or a City-determined benchmark for completion is achieved.

(z) The Owner and the City shall have entered into an Acquisition and Reimbursement Agreement that provides for the Owner's construction of certain Authorized Improvements, or Segments thereof, and the City's reimbursement to the Owner of certain Actual Costs.

Section 5.02. Disclosure Information.

Prior to the issuance of PID Bonds by the City, the Owner agrees to provide all relevant information, including financial information, that is reasonably necessary in order to provide potential bond investors with a true and accurate offering document for any PID Bonds. The Owner agrees, represents, and warrants that any information provided by the Owner for inclusion in a disclosure document for an issue of PID Bonds will not, to the Owner's actual knowledge, contain any untrue statement of a material fact or omit any statement of material fact required to be stated therein or necessary to make the statements made therein, in light of the circumstances under which they were made, not misleading, and the Owner further agrees that it will provide a certification to such effect as of the date of the closing of any PID Bonds.

Section 5.03 Qualified Tax-Exempt Status.

(a) Generally. In any calendar year in which PID Bonds are issued, the Owner agrees to pay the City its actual additional costs ("**Additional Costs**") the City may incur in the issuance of its own public securities or obligations on its own taxing power of municipal revenues (the "**City Obligations**"), as described in this Section, if the City Obligations are deemed not to qualify for the designation of qualified tax-exempt obligations ("**QTEO**"), as defined in section 265(b)(3) of the Internal Revenue Code ("**IRC"**) as amended, as a result of the issuance of PID Bonds by the City in any given year. The City agrees to deposit all funds for the payment of such Additional Costs received under this Section into a segregated account of the City, and such funds shall remain separate and apart from all other funds and accounts of the City until December 31 of the calendar year in which the PID Bonds are issued, at which time the City is authorized to utilize such funds for any purpose permitted by law. On or before January 15th of the following calendar year, the final Additional Costs shall be calculated. By January 31st of such year, any funds in excess of the final Additional Costs that remain in such segregated account on December 31st of the preceding calendar year shall be refunded to the Owner and any deficiencies in the estimated Additional Costs paid to the City by the Owner shall be remitted to the City by the Owner.).

(b) Issuance of PID Bonds prior to City Obligations. In the event the City issues PID Bonds prior to the issuance of City Obligations, the City, with assistance from its Financial Advisor, shall estimate the Additional Costs based on the market conditions as they exist approximately 30 days prior to the date of the pricing of the PID Bonds (the "**Estimated Costs**").

The Estimated Costs are an estimate of the increased cost to the City to issue its City Obligations as non QTEO. Promptly following the determination of the Estimated Costs, the City shall provide a written invoice to the Owner in an amount less than or equal to the Estimated Costs. The Owner, in turn, shall remunerate to the City the amount shown on said invoice on or before the earlier of: (i) 15 business days after the date of said invoice, or (ii) 5 business days prior to pricing the PID Bonds. The City shall not be required to price or sell any series of PID Bonds until the Owner has paid the invoice of Estimated Costs related to the PID Bonds then being issued.

(c) Upon the City's approval of the City Obligations, the Financial Advisor shall calculate the Additional Costs to the City of issuing its City Obligations as non QTEO. The City will, within 5 business days of the issuance of the City Obligations, provide written notice to the Owner of the amount of the Additional Costs. In the event the Additional Costs are less than the Estimated Costs, the City will refund to the Owner the difference between the Additional Costs and the Estimated Costs within 15 business days of the date of the City's notice to the Owner required under this paragraph. If the Additional Costs are more than the Estimated Costs, the Owner will pay to the City the difference between the Additional Costs and the Estimated Costs within 15 business days of the date of the City's notice required under this paragraph. If the Owner does not pay the City the difference between the Additional Costs and the Estimated Costs within 15 business days of the date of the City's notice required under this paragraph, the Owner shall not be paid any reimbursement amounts under any PID reimbursement agreement related to the Property until such payment of Additional Costs is made in full.

(d) Issuance of City Obligations prior to PID Bonds.

(1) In the event the City issues City Obligations prior to the issuance of PID Bonds, the City, with assistance from the Financial Advisor, shall calculate the Estimated Costs based on the market conditions as they exist 20 days prior to the date of the pricing of the City Obligations. Promptly following the determination of the Estimated Costs, the City shall provide a written invoice to the Owner: (i) in an amount less than or equal to the Estimated Costs, and (ii) that includes the pricing date for such City Obligations. The Owner, in turn, shall remunerate to the City the amount shown on said invoice at least 15 days prior to the pricing date indicated on the invoice. If the Owner fails to pay the Estimated Costs as required under this paragraph, the City, at its option, may elect to designate the City Obligations as QTEO, and the City shall not be required to issue any PID Bonds in such calendar year.

(2) Upon the City's approval of the City Obligations, the Financial Advisor shall calculate the Additional Costs to the City of issuing non QTEO City Obligations. The City will, within 5 business days of the issuance of the City Obligations, provide written notice to the Owner of the Additional Costs. In the event the Additional Costs are less than the Estimated Costs, the City will refund to the Owner the difference between the Additional Costs and the Estimated Costs within 15 business days of the date of the City's notice to the Owner. If the Additional Costs are more than the Estimated Costs, the Owner will pay to the City the difference between the Additional Costs and the Estimated Costs within 15 business days of the date of the City's notice. If the Owner does not pay to the City the difference between the Additional Costs and the Estimated Costs as required under this paragraph, then the Owner shall not be paid any

reimbursement amounts under any PID reimbursement agreement related to the Property until such payment of Additional Costs is made in full.

(e) To the extent any Owner(s) or property owner(s) (including the Owner, as applicable) has (have) paid Additional Costs for any particular calendar year, any such Additional Costs paid subsequently by a Owner or property owner (including the Owner, as applicable) to the City applicable to the same calendar year shall be reimbursed by the City to the Owner(s) or property owner(s) (including the Owner, as applicable) as necessary so as to put all Owners and property owners (including the Owner, if applicable) so paying for the same calendar year in the proportion set forth in subsection (e), below, said reimbursement to be made by the City within 15 business days after its receipt of such subsequent payments of such Additional Costs.

(f) The City shall charge Additional Costs attributable to any other Owner or property owner on whose behalf the City has issued debt in the same manner as described in this Section, and the Owner shall only be liable for its portion of the Additional Costs under this provision, and if any Additional Costs in excess of the Owner's portion has already been paid to the City under this provision, then such excess of Additional Costs shall be reimbursed to the Owner. The portion owed by the Owner shall be determined by dividing the total proceeds from any debt issued on behalf of the Owner in such calendar year by the total proceeds from any debt issued by the City pursuant to the PID Act for the benefit of all Owners (including the Owner) in such calendar year.

Section 5.03. Tax Certificate. If in connection with the issuance of PID Bonds, the City is required to deliver a certificate as to tax exemption (a "**Tax Certificate**") to satisfy requirements of the Internal Revenue Code, the Owner agrees to provide, or cause to be provided, such facts and estimates as the City reasonably considers necessary to enable it to execute and deliver its Tax Certificate. The Owner represents that such facts and estimates will be based on its reasonable expectations on the date of issuance of the PID Bonds and will be, to the best of the knowledge of the officers of the Owner providing such facts and estimates, true, correct and complete as of such date. To the extent that it exercises control or direction over the use or investment of the PID Bond proceeds (including, but not limited to, the use of the Authorized Improvements), the Owner further agrees that it will not knowingly make, or permit to be made, any use or investment of such funds that would cause any of the covenants or agreements of the City contained in a Tax Certificate to be violated or that would otherwise have an adverse effect on the tax-exempt status of the interest payable on the PID Bonds for federal income tax purposes.

Section 5.04. Special Obligations.

THE PID BONDS ARE SPECIAL OBLIGATIONS OF THE CITY SECURED SOLELY BY PLEDGED REVENUES (AS DEFINED IN AN INDENTURE) AND ANY OTHER FUNDS HELD UNDER AN INDENTURE, AS AND TO THE EXTENT PROVIDED IN SUCH INDENTURE. THE PID BONDS DO NOT GIVE RISE TO A CHARGE AGAINST THE GENERAL CREDIT OR TAXING POWERS OF THE CITY AND ARE NOT SECURED EXCEPT AS PROVIDED IN AN INDENTURE. THE OWNERS OF PID BONDS SHALL NEVER HAVE THE RIGHT TO DEMAND PAYMENT THEREOF OUT OF ANY FUNDS OF THE CITY OTHER THAN THE PLEDGED REVENUES AND ANY OTHER FUNDS HELD UNDER AN INDENTURE, AS

AND TO THE EXTENT PROVIDED IN SUCH INDENTURE. THE CITY SHALL HAVE NO LEGAL OR MORAL OBLIGATION TO THE OWNERS OF PID BONDS TO PAY THE BONDS OUT OF ANY FUNDS OF THE CITY OTHER THAN THE PLEDGED REVENUES. NONE OF THE CITY, NOR ANY OF ITS ELECTED OR APPOINTED OFFICIALS NOR ANY OF ITS OFFICERS, EMPLOYEES, CONSULTANTS OR REPRESENTATIVES SHALL INCUR ANY LIABILITY HEREUNDER TO THE OWNER OR ANY OTHER PARTY IN THEIR INDIVIDUAL CAPACITIES BY REASON OF THIS AGREEMENT OR THEIR ACTS OR OMISSIONS UNDER THIS AGREEMENT.

ARTICLE VI.
ADDITIONAL PROVISIONS

Section 6.01. Redemption Agreement. Concurrent with the levy of the Special Assessments, if applicable, the Owner will execute an agreement conveying its right to redeem, repurchase or reacquire those portions of the Property that are Assessed Properties and are designated and claimed for agricultural use as described in Section 23.41 of the Texas Tax Code to the Trustee (the "**Redemption Agreement**") with the City.

ARTICLE VII.
REPRESENTATIONS AND WARRANTIES

Section 7.01. Representations and Warranties of City. The City makes the following representations and warranties for the benefit of the Owner:

(a) The City is a home-rule municipal corporation of the State, duly incorporated, organized and existing under the Constitution and general laws of the State, and has full legal right, power and authority under the PID Act and other applicable law (i) to enter into, execute and deliver this Agreement, (ii) to adopt an Assessment Ordinance, and (iii) to carry out and consummate the transactions contemplated by this Agreement.

(b) The City will not unreasonably condition, delay, or withhold consideration, documentation, and approval of an Assessment Levy Request or Bond Issuance Request.

(c) The City will not unreasonably condition, delay, or withhold final acceptance of any of the Authorized Improvements.

(d) The City will maintain proper books of record and account for all costs incurred by the City that are associated with the administration of the PID, including those costs associated with continuing disclosure, compliance with federal tax law, agent fees, staff time, regulatory reporting and legal and financial reporting requirements. The City covenants that such accounting books will be maintained in accordance with generally accepted accounting practices and will be available for inspection by the Owner or its agent at any reasonable time during regular business hours upon at least seventy-two (72) hours' notice.

Section 7.02. Representations and Warranties of Owner. The Owner makes the following representations, warranties and covenants for the benefit of the City:

(a) The Owner represents and warrants that the Owner is a limited liability company duly organized and validly existing under the laws of the State of Colorado, is in compliance with the laws of the State, has the authority to conduct business in the State, and has the power and authority to own its properties and assets and to carry on its business as now being conducted and as now contemplated.

(b) The Owner represents and warrants that the Owner has the power and authority to enter into this Agreement, has taken all action necessary to cause this Agreement to be executed and delivered, and this Agreement has been duly and validly executed and delivered on behalf of the Owner.

(c) The Owner represents and warrants that this Agreement is a valid and enforceable obligation of the Owner and is enforceable against the Owner in accordance with its terms, subject to bankruptcy, insolvency, reorganization, or other similar laws affecting the enforcement of creditors' rights in general and by general equity principles.

(d) The Owner covenants that once it commences construction of a Segment it will use its reasonable and diligent efforts to cause such Segment to be completed in accordance with this Agreement.

(e) The Owner represents and warrants that (i) it will not request payment from the City for the acquisition of any Authorized Improvements that are not part of the Project or identified in the SAP, and (ii) it will diligently follow all procedures set forth in this Agreement.

(f) Until final acceptance by the City of each Authorized Improvement, or Segment thereof, the Owner covenants to maintain proper books of record and account for the Authorized Improvements and all costs related thereto. The Owner covenants that such accounting books will be maintained in accordance with generally accepted accounting practices and will be available for inspection by the City or its agent at any reasonable time during regular business hours upon at least seventy-two (72) hours' notice.

(g) The Owner agrees to provide the information required pursuant to the Disclosure Agreement of the Owner in connection with the issuance of PID Bonds.

ARTICLE VIII.
DEFAULT AND REMEDIES; INDEMNIFICATION

Section 8.01. Default and Remedies. A Party shall be deemed in default under this Agreement (which shall be deemed a breach hereunder) if such Party fails to materially perform, observe or comply with any of its covenants, agreements or obligations hereunder or breaches or violates any of its representations contained in this Agreement.

(b) Before any failure of any Party to perform its obligations under this Agreement shall be deemed to be a breach of this Agreement ("**Default**"), the Party claiming such Default

shall notify, in writing, the Party alleged to have failed to perform of the alleged failure and shall demand performance. No Default may be found to have occurred if performance has commenced, or the defaulting Party has made reasonable efforts to commence performance, to the reasonable satisfaction of the complaining Party, within thirty (30) calendar days of the receipt of such notice (or five (5) business days in the case of a monetary default) ("**Cure Period**"), subject, however, in the case of non-monetary default, to the terms and provisions of subsection (d) below.

(c) Upon a Default, the non-defaulting Party in any court of competent jurisdiction, by an action or proceeding at law or in equity, may secure the specific performance of the covenants and agreements herein contained (and/or an action for mandamus as and if appropriate). Except as otherwise set forth herein, no action taken by a Party pursuant to the provisions of this Article VIII or pursuant to the provisions of any other Section of this Agreement shall be deemed to constitute an election of remedies and all remedies set forth in this Agreement shall be cumulative and non-exclusive of any other remedy either set forth herein or available to any Party at law or in equity. Each of the Parties shall have the affirmative obligation to mitigate its damages in the event of a Default by the other Party. Notwithstanding any provision contained herein to the contrary, the Owner shall not be required to construct any portion of the Authorized Improvements (or take any other action related to or in furtherance of same) while the City is in Default under this Agreement. Each party shall be responsible for payment of all costs of their respective attorney's fees.

(d) Notwithstanding any provision in this Agreement to the contrary, if the performance of any covenant or obligation to be performed hereunder by any Party (other than the payment of a monetary sum) is delayed as a result of circumstances which are beyond the reasonable control of such Party (which circumstances may include, without limitation, pending litigation, acts of God, pandemics, war, acts of civil disobedience, widespread pestilence, fire or other casualty, shortage of materials, adverse weather conditions such as, by way of illustration and not limitation, severe rain storms or tornadoes, labor action, strikes, changes in the law affecting the obligations of the Parties hereunder, or similar acts ("**Force Majeure**")), the time for such performance shall be extended by the amount of time of the delay directly caused by and relating to such uncontrolled circumstances. The Party claiming delay of performance as a result of any of the foregoing "force majeure" events shall deliver written notice of the commencement of any such delay resulting from such force majeure event not later than seven (7) calendar days after the claiming Party becomes aware of the same, unless prevented by such "force majeure" event from doing so, and if the claiming Party fails to so notify the other Party of the occurrence of a "force majeure" event causing such delay, the claiming Party shall not be entitled to avail itself of the provisions for the extension of performance contained in this Article VIII.

Section 8.02. Indemnification and Hold Harmless by Owner. THE OWNER HEREBY COVENANTS AND AGREES TO RELEASE, DEFEND, HOLD HARMLESS, AND INDEMNIFY CITY, AND THE PAST, PRESENT AND FUTURE OFFICERS, AGENTS, SERVANTS AND EMPLOYEES THEREOF, FROM AND AGAINST ALL THIRD-PARTY CLAIMS, SUITS, JUDGMENTS, DAMAGES, AND DEMANDS (TOGETHER, "THIRD PARTY CLAIMS" OR "TPC") AGAINST THE CITY, WHETHER THREATENED, OR ASSERTED, INCLUDING WITHOUT LIMITATION REASONABLE ATTORNEY'S FEES, RELATED EXPENSES, EXPERT WITNESS FEES, CONSULTANT FEES, AND OTHER COSTS, ARISING OUT OF THE NEGLIGENCE OR OTHER WRONGFUL CONDUCT OF THE OWNER, INCLUDING THE NEGLIGENCE OF THE OWNER'S EMPLOYEES, CONTRACTORS, SUBCONTRACTORS, MATERIALMEN, AND AGENTS OCCURRING DURING THE CONSTRUCTION OF ANY PORTION OF THE AUTHORIZED IMPROVEMENTS; AND IT IS EXPRESSLY UNDERSTOOD THAT SUCH TPC SHALL, EXCEPT AS MODIFIED BELOW, INCLUDE TPC EVEN IF CAUSED BY THE CITY'S OWN CONCURRENT (BUT NOT GROSS) NEGLIGENCE. THE OWNER SHALL NOT, HOWEVER, BE REQUIRED TO INDEMNIFY THE CITY AGAINST TPC CAUSED BY THE CITY'S SOLE NEGLIGENCE. IF THE CITY INCURS TPC THAT ARE CAUSED BY THE CONCURRENT NEGLIGENCE OF THE OWNER AND THE CITY, THE OWNER 'S INDEMNITY OBLIGATION WILL BE LIMITED TO A FRACTION OF THE TOTAL TPC AND EXPENSES EQUIVALENT TO THE OWNER'S OWN PERCENTAGE OF RESPONSIBILITY. THE OBLIGATIONS UNDER THIS SECTION 8.02 SURVIVE THE TERMINATION OR EXPIRATION OF THIS AGREEMENT CONSISTENT WITH THE TERMS OF SECTIONS 9.04 AND 9.12 BELOW.

Section 8.03 Claims and Release.

(a) If the City notifies the Owner of any Third Party Claim, the Owner shall assume on behalf of the City and conduct with due diligence and in good faith the investigation and defense thereof and the response thereto with counsel selected by the Owner but reasonably satisfactory to the City; provided, that City has the right to be represented by advisory counsel of their own selection and at their own expense; and provided further, that if any such Third Party Claim involves the Owner and the City and the City has been advised in writing by counsel that there may be legal defenses available to it which are inconsistent with those available to the Owner, then City has the right to select separate counsel to participate in the investigation and defense of and response to such Claim on City's own behalf, and the Owner shall pay or reimburse the City for all reasonable legal fees and costs incurred by the City because of the selection of such separate counsel. It is hereby understood and agreed that if any Third Party Claim is caused by the City's gross negligence, the City shall provide and pay for its own legal counsel.

(b) Other than to the extent caused by an event of default by the City, the Owner hereby releases the City with respect to all Claims regarding any alleged, established or admitted negligent or wrongful act or omission of the City, or any agents, contractors, representatives or employees of the City, INCLUDING ALL CLAIMS CAUSED BY THE NEGLIGENCE OR STRICT LIABILITY OF THE CITY but excluding Claims to the extent caused by the gross negligence or willful misconduct of the City. The provisions of this Section will survive the expiration or earlier termination of this Agreement.

(c) If required pursuant to Section 2.07 above, the Owner or the Owner's contractor shall obtain performance and payment bonds as required by Chapter 2253, Public Work Performance and Payment Bonds, of the Texas Government Code. After inspection and prior to acceptance of public improvements by the City that benefit the Project, the Owner or the Owner's contractor shall provide a two (2) year maintenance bond.

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ARTICLE IX.
GENERAL PROVISIONS

Section 9.01. Notices. Any notice, communication or disbursement required to be given or made hereunder shall be in writing and shall be given or made by facsimile, hand delivery, overnight courier, or by United States mail, certified or registered mail, return receipt requested, postage prepaid, at the addresses set forth below or at such other addresses as any be specified in writing by any Party hereto to the other parties hereto. Each notice which shall be mailed or delivered in the manner described above shall be deemed sufficiently given, served, sent and received for all purpose at such time as it is received by the addressee (with return receipt, the delivery receipt or the affidavit of messenger being deemed conclusive evidence of such receipt) at the following addresses:

If to City:
City of Taylor
Attn: City Manager
400 Porter Street
Taylor, TX 76574

With a copy to:
Hejl & Schroeder PC
Attn: Mark Schroeder
311 Talbot Street
P.O. Box 192
Taylor, Texas 76574

If to Owner:
Taylor 79, LLC
Attn: Jeff Stringer
9411 New Forest
Spring, TX 77379

Taylor 79, LLC
Attn: Doug Wiley
1720 S. Bellaire St. Ph
Denver, CO 80222

With a copy to:
Metcalfe Wolff Stuart & Williams, LLP
Attn: Talley J. Williams
221 W. 6th, Suite 1300

Austin, Texas 78701
Email: Twilliams@mwswtexas.com

Section 9.02. Fee Arrangement and PID Administration. In addition to any costs paid by the Owner pursuant to a professional services agreement, all fees of legal counsel related to the issuance of the applicable PID Bonds including fees for the preparation of customary bond documents and the obtaining of Attorney General approval for the PID Bonds, will be paid at closing from the proceeds of the PID Bonds. It is hereby acknowledged and agreed that fees for the City's Bond Counsel, Trustee, Trustee's Counsel, Financial Advisor, the Underwriter, and Underwriter's Counsel will be paid at the Issue Date of the PID Bonds in accordance with the budget attached as **Exhibit "G"** hereto. Pursuant to a separate agreement, the City may contract with a third party to serve as the PID Administrator and to administer the District after Closing. The administrative expenses shall be collected as part of and in the same manner as Annual Installments in the amounts set forth in the Service and Assessment Plan.

(b) The City may hire a PID Administrator of its choosing, and the PID Administrator's duties shall include general administration of the PID.

(c) The City will work with the PID Administrator to use good faith efforts to maintain annual collection costs that are commercially reasonable.

Section 9.03. Assignment. Notwithstanding subsection 4.05 above, the Owner may assign in whole or part its rights and obligations under this Agreement to persons purchasing all of the Property or a part of the Property in accordance with this Section 9.03. This Agreement may be assigned by the Owner without the consent of the City or any third-party entity that is not in default in the payment of taxes, assessments, fees, or any agreements with the City and that entity has the financial capacity to perform this Agreement and the Owner will be released from its obligations under this Agreement upon delivery of a notice of assignment to the City.

(b) Any sale of a portion of the Property or assignment of any right hereunder shall not be deemed a sale or assignment to a Designated Successor or Assign unless the conveyance or transfer instrument effecting such sale or assignment expressly states that the sale or assignment is to a Designated Successor or Assign.

(c) This Agreement shall be binding upon the Parties, their grantees, successors, assigns, or subsequent purchaser. In the event of an assignment of fee ownership, in whole or in part, of the Property by the Owner, only the grantees and assignees and then current owners of any portion of the Property so assigned shall be liable under this Agreement for any subsequent default occurring after the conveyance and affecting only the portion or portions of the Property so assigned. Any reference to the Owner or City shall be deemed to and will include the successors or assigns thereof, and all the covenants and agreements in this Agreement shall bind and inure to the benefit of the respective successors and assigns thereof whether so expressed or not. Each contract, deed or conveyance of any kind conveying all or a portion of the Property will conclusively be held to have been executed, delivered, and accepted subject to the following covenants, conditions and restrictions, regardless of whether or not they are set out in full or by reference in said contract, deed or conveyance.

Section 9.04. Term of Agreement. The term of this Agreement shall begin on the Effective Date and shall continue until the earlier to occur of the Maturity Date or the date on which the Reimbursement Obligation is paid in full; *provided*, that unless extended by both parties pursuant to a written amendment to this Agreement, this Agreement shall automatically terminate three (3) years after the date of the execution of this Agreement, if a series of PID Bonds is not issued by such date. In the case of any termination of this Agreement and/or dissolution of the District, the obligation of any Party to pay any Actual Costs expended prior to the termination of this Agreement and/or dissolution of the District remaining unpaid shall survive such termination and/or dissolution.

Section 9.05. Construction of Certain Terms. For all purposes of this Agreement, except as otherwise expressly provided or unless the context otherwise requires, the following rules of construction shall apply:

(a) Words importing a gender include any gender.

(b) Words importing the singular include the plural and vice versa.

(c) A reference to a document includes an amendment, supplement, or addition to, or replacement, substitution, or novation of, that document but, if applicable, only if such amendment, supplement, addition, replacement, substitution, or novation is permitted by and in accordance with that applicable document.

(d) Any term defined herein by reference to another instrument or document shall continue to have the meaning ascribed thereto whether or not such other instrument or document remains in effect.

(e) A reference to any Party includes, with respect to Owner, its Designated Successors and Assigns, and reference to any Party in a particular capacity excludes such Party in any other capacity or individually.

(f) All references in this Agreement to designated "Articles," "Sections," and other subdivisions are to the designated Articles, Sections, and other subdivisions of this Agreement. All references in this Agreement to "Exhibits" are to the designated Exhibits to this Agreement.

(g) The words "herein," "hereof," "hereto," "hereby," "hereunder," and other words of similar import refer to this Agreement as a whole and not to the specific Section or provision where such word appears.

(h) The words "including" and "includes," and words of similar import, are deemed to be followed by the phrase "without limitation."

(i) Unless the context otherwise requires, a reference to the "Property," the "Authorized Improvements," or the "District" is deemed to be followed by the phrase "or a portion thereof."

(j) Every "request," "order," "demand," "direction," "application," "appointment," "notice," "statement," "certificate," "consent," "approval, " "waiver," "identification," or similar action under this Agreement by any Party shall, unless the form of such instrument is specifically provided, be in writing duly signed by a duly authorized representative of such Party.

(k) The Parties hereto acknowledge that each such party and their respective counsel have participated in the drafting and revision of this Agreement. Accordingly, the Parties agree that any rule of construction that disfavors the drafting party shall not apply in the interpretation of this Agreement.

Section 9.06. Table of Contents; Titles and Headings. The titles of the articles, and the headings of the sections of this Agreement are solely for convenience of reference, are not a part of this Agreement, and shall not be deemed to affect the meaning, construction, or effect of any of its provisions.

Section 9.07. Time. In computing the number of days for purposes of this Agreement, all days will be counted, including Saturdays, Sundays, and legal holidays; however, if the final day of any time period falls on a Saturday, Sunday, or legal holiday, then the final day will be deemed to be the next day that is not a Saturday, Sunday, or legal holiday.

Section 9.08. Applicable Law and Venue. THIS AGREEMENT SHALL BE CONSTRUED AND INTERPRETED IN ACCORDANCE WITH THE LAW OF THE STATE OF TEXAS AND THE OBLIGATIONS OF THE PARTIES HERETO ARE AND SHALL BE PERFORMABLE IN THE COUNTY WHEREIN THE PROPERTY IS LOCATED, AND IF LEGAL ACTION IS NECESSARY BY EITHER PARTY WITH RESPECT TO THE ENFORCEMENT OF ANY TERM OF THIS AGREEMENT, EXCLUSIVE VENUE FOR SAME SHALL LIE IN THE COURTS OF WILLIAMSON COUNTY, TEXAS. BY EXECUTING THIS AGREEMENT, EACH PARTY HERETO EXPRESSLY (a) CONSENTS AND SUBMITS TO PERSONAL JURISDICTION AND VENUE CONSISTENT WITH THE PREVIOUS SENTENCE, (b) WAIVES, TO THE FULLEST EXTENT PERMITTED BY LAW, ALL CLAIMS AND DEFENSES THAT SUCH JURISDICTION AND VENUE ARE NOT PROPER OR CONVENIENT, AND (c) CONSENTS TO THE SERVICE OF PROCESS IN ANY MANNER AUTHORIZED BY TEXAS LAW.

Section 9.09. Amendments. This Agreement may be amended, modified, revised or changed by written instrument executed by the Parties.

Section 9.10. Counterparts. This Agreement may be executed in any number of counterparts, each of which will be deemed to be an original, and all of which will together constitute the same instrument.

Section 9.11. Entire Agreement. This Agreement contains the entire agreement of the Parties.

Section 9.12. Severability; Waiver. If any provision of this Agreement is illegal, invalid, or unenforceable, under present or future laws, it is the intention of the parties that the remainder of this Agreement not be affected and, in lieu of each illegal, invalid, or unenforceable provision, a provision be added to this Agreement which is legal, valid, and enforceable and is as similar in terms to the illegal, invalid, or enforceable provision as is possible.

Any failure by a Party to insist upon strict performance by the other party of any material provision of this Agreement will not be deemed a waiver or of any other provision, and such Party may at any time thereafter insist upon strict performance of any and all of the provisions of this Agreement.

Section 9.13. No Third-Party Beneficiaries. This Agreement is for the sole benefit of the parties hereto and their respective successors and permitted assigns. Nothing herein shall give or be construed to give any person or entity, other than the parties hereto and their respective successors and permitted assigns, any legal or equitable rights hereunder.

Section 9.14. Reservation of Rights.

To the extent not inconsistent with this Agreement, each party reserves all rights, privileges, and immunities under applicable laws.

Section 9.15. No Joint Venture.

It is acknowledged and agreed by the parties hereto that the terms of this Agreement are not intended to and shall not be deemed to create a partnership of joint venture among parties. Neither party shall have any authority to act on behalf of the other party under any circumstances.

Section 9.16. Owner as Independent Contractor. In performing under this Agreement, it is mutually understood that the Owner is acting as an independent contractor, and not an agent of the City.

Section 9.17. Supplemental Agreements. Other agreements and details concerning the obligations of the Parties under and with respect to this Agreement are included in the Service and Assessment Plan, the Assessment Ordinance, the PID Bond Ordinance and the Indenture.

Section 9.18. City's Acceptance of Authorized Improvements. The City hereby agrees that it will not unreasonably withhold the final acceptance of any of the Authorized Improvements and will work with the Owner in good faith to expedite review and acceptance of such Authorized Improvements

Section 9.19. Verifications of Statutory Representations and Covenants. The Owner makes the following representations and covenants pursuant to Chapters 2252, 2271, 2274, and 2276, Texas Government Code, as heretofore amended (the "**Government Code**"), in entering into this Agreement. As used in such verifications, "affiliate" means an entity that controls, is controlled by, or is under common control with the Owner within the meaning of SEC Rule 405, 17 C.F.R. § 230.405, and exists to make a profit. Liability for breach of any such verification during the term of this Agreement shall survive until barred by the applicable statute of limitations, and shall not be liquidated or otherwise limited by any provision of this Agreement, notwithstanding anything in this Agreement to the contrary.

(a) Not a Sanctioned Company. The Owner represents that neither it nor any of its parent company, wholly- or majority-owned subsidiaries, and other affiliates is a company identified on a list prepared and maintained by the Texas Comptroller of Public Accounts under Section 2252.153 or Section 2270.0201, Government Code. The foregoing representation excludes the Owner and each of its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, that the United States government has affirmatively declared to be excluded from its federal sanctions regime relating to Sudan or Iran or any federal sanctions regime relating to a foreign terrorist organization.

(b) No Boycott of Israel. The Owner hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott Israel and will not boycott Israel during the term of this Agreement. As used in the foregoing verification, "boycott Israel" has the meaning provided in Section 2271.001, Government Code.

(c) No Discrimination Against Firearm Entities. The Owner hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate against a firearm entity or firearm trade association during the term of this Agreement. As used in the foregoing verification, "discriminate against a firearm entity or firearm trade association" has the meaning provided in Section 2274.001(3), Government Code.

(d) No Boycott of Energy Companies. The Owner hereby verifies that it and its parent company, wholly- or majority-owned subsidiaries, and other affiliates, if any, do not boycott energy companies and will not boycott energy companies during the term of this Agreement. As used in the foregoing verification, "boycott energy companies" has the meaning provided in Section 2276.001(1), Government Code.

Section 9.20. HB 1295 Compliance. Owner hereby certifies that it has filed a Certificate of Interested Parties form in compliance with Texas Government Code, Section 2252.908, if required, and shall update such certificate if required by law.

Section 9.21. No Personal liability of Public Officials or the City.

To the extent permitted by State law, neither the City, any City agent or representative, nor any public official or employee shall be personally liable or responsible for any liability arising under or related to this Agreement.

Section 9.22. Exhibits The following exhibits are attached to and incorporated into this Agreement for all purposes:

Exhibit "A"	-	Definitions
Exhibit "B"	-	Property Description for Development
Exhibit "C"	-	Concept Plan
Exhibit "D"	-	Authorized Improvements
Exhibit "E"	-	Intentionally Omitted
Exhibit "F-1"	-	Form of Closing Disbursement Request (Closing Disbursement)
Exhibit "F-2"	-	Form of Certification for Payment
Exhibit "G"	-	Budget
Exhibit "H"	–	Buyer Disclosure Program

[*Signature Pages to Follow*]

CITY:

THE CITY OF TAYLOR, TEXAS

By: _____
Brian LaBorde, City Manager

ATTEST:

By: _____
Name: Dianna McLean
Title: City Clerk

STATE OF TEXAS §
§
COUNTY OF WILLIAMSON §

This instrument was acknowledged before me on the ____ day of _____, 2024 by Brian LaBorde, the City Manager of the City of Taylor, Texas, on behalf of said City.

_____
Notary Public, State of Texas

(SEAL)

_____
Name printed or typed
Commission Expires:_____

Signature Page of the City

OWNER:

TAYLOR 79, LLC,
a Colorado limited liability company

By: TAYLOR 79 LAND, LLC,
a Colorado limited liability company, its Sole Member

By: QP TX Taylor, LLC, a Colorado limited liability company, its Manager

By: QP TX Industrial JV, LLC, a Colorado limited liability company, its Manager

By: QPFI-TX Industrial, LLC, a Colorado limited liability company, its Manager

By: _____
G. Douglas Wiley, II, its President

STATE OF _____ §
COUNTY OF _____ §

This instrument was acknowledged before me on this ____ day of _____, 2024, by G. Douglas Wiley, II, President of QPFI-TX Industrial, LLC, manager of QP TX Industrial JV, LLC, manager of QP TX Taylor, LLC, manager of Taylor 79 Land, LLC, the member of TAYLOR 79, LLC a Colorado limited liability company, on behalf of said entities.

(SEAL)

_____
Notary Public, State of _____

Signature Page of the Owner

Exhibit "A"

DEFINITIONS

Unless the context requires otherwise, and in addition to the terms defined above, each of the following terms and phrases used in this Agreement has the meaning ascribed thereto below:

"**Actual Cost(s)**" means the Owner's demonstrated costs for designing and constructing the Authorized Improvements. Cost(s) may include (a) the costs incurred by or on behalf of Owner for the design, planning, acquisition, installation, construction and/or implementation of such Authorized Improvement, (b) the costs incurred in preparing the construction plans for such Authorized Improvement, (c) the fees paid for obtaining permits, licenses or other governmental approvals for such Authorized Improvement, (d) the costs incurred by or on behalf of the Owner for external professional costs, such as engineering, geotechnical, surveying, land planning, architectural landscapers, appraisals, legal, accounting and similar professional services, (e) taxes (property and franchise) related to the Authorized Improvements that benefit the properties within the boundaries of the District, (f) all labor, bonds and materials, including equipment and fixtures, incurred by contractors, builders and materialmen in connection with the acquisition, construction or implementation of the Authorized Improvement, and (f) all related permitting, zoning and public approval expenses, architectural, engineering, legal and consulting fees, financing charges, taxes, governmental fees and charges, insurance premiums, and miscellaneous expenses plus interest, if any, calculated from the respective dates of the expenditures until the date of reimbursement therefore.

"**Acquisition and Reimbursement Agreement**" means (whether one or more) an agreement that provides for construction and dedication of an Authorized Improvement, or Segment thereof, to the City prior to the Owner being paid out of the proceeds of the respective PID Bonds, whereby all or a portion of the Actual Costs will be paid to Developer initially from Special Assessment Revenues (and ultimately from PID Bonds) to reimburse the Owner for Actual Costs paid by the Owner that are eligible to be paid with proceeds of a series of PID Bonds.

"**Additional Bonds**" means any special assessment revenue bonds that are secured by Special Assessments levied on the Parcels and payable either on parity with, or subordinate to, any outstanding series of PID Bonds.

"**Agreement**" has the meaning given in the recitals to this Agreement.

"**Annual Installments**" shall mean the annual installment payment on a Special Assessment as calculated pursuant to each Service and Assessment Plan and approved by the City Council.

"**Applicable Regulations**" means (i) City Code provisions, ordinances, design standards, uniform codes, and other policies duly adopted by the City as may be modified by this Agreement; and (ii) any State or Federal law, regulation, rule, policy, or similar requirement applicable to the Project.

"**Assessed Property**" or "**Assessed Properties**" means property within the District that benefits from an Authorized Improvement and on which Special Assessments have been levied as shown on an Assessment Roll (as the same may be updated each year by an update to a Service and Assessment Plan) and which includes any and all Parcels within the District other than Non-Benefitted Property.

"**Assessment Levy Request**" means a written request made by Owner to the City to levy Special Assessments for an applicable Improvement Area.

"**Assessment Ordinance**" means an ordinance adopted by the City Council approving a Service and Assessment Plan (or such amendments or supplements to the Service and Assessment Plan) and levying Special Assessments, as described in Article III of this Agreement.

"**Association Regulations**" has the meaning as set forth in Section 2.05.

"**Attorney General**" means the Texas Attorney General's Office.

"**Authorized Improvements**" means the Authorized Improvements listed in the PID Act and includes the public improvements which benefit the Property and are described on **Exhibit "D"** hereto.

"**Bond Issuance Request**" means written request made by Owner to the City to issue PID Bonds as evidenced by Owner's expenditure of necessary amounts for financial analysis, legal counsel, and other professional services and due diligence necessary to support the request.

"**Buyer Disclosure Program**" means the disclosure program, administered by the PID Administrator as set forth in a document in the form of **Exhibit "H"** or another form agreed to by the City and the owner(s) that establishes a mechanism to disclose to each End User the terms and conditions under which their lot is burdened by the District.

"**Certification for Payment**" shall mean that certain certification substantially in the form attached hereto as **Exhibit "F-2"** hereto.

"**City**" has the meaning given in the recitals to this Agreement.

"**City Construction Representative**" means the employee or designee of the City carrying out the duties as described in this Agreement.

"**City Council**" means the duly elected governing body and council of the City.

"**City Code**" means the Ordinances of the City, together with all related policies, administrative rules and technical criteria manuals.

"**City Engineer**" means the civil engineer or firm of civil engineers selected by the City to perform the duties set forth herein.

"**City Manager**" means the city manager of the City.

"**Closing Disbursement Request**" shall mean that certain request substantially in the form attached hereto as **Exhibit "F-1"**.

"**Completed Authorized Improvements**" means any Authorized Improvement that has been 100% completed, dedicated and conveyed by the Owner and accepted by the City.

"**Construction Manager**" means initially the Owner, and thereafter subject to change in accordance with Section 2.04 of this Agreement.

"**County**" means Williamson County, Texas.

"**Cure Period**" has the meaning given in Section 8.01 of this Agreement.

"**Default**" has the meaning given in Section 8.01 of this Agreement.

"**Delinquent Collection Actual Costs**" means interest, penalties and expenses incurred or imposed with respect to any delinquent installment of a Special Assessment, or an Annual Installment, in accordance with the PID Act which includes the costs related to pursuing collection of such delinquent Special Assessment, or an Annual Installment, and the costs related to foreclosing the lien against the Assessed Property, including attorney's fees to the extent permitted under Texas law.

"**Designated Successors and Assigns**" shall mean (i) an entity to which the Owner assigns (in writing) its rights and obligations contained in this Agreement pursuant to Section 9.03 related to all or a portion of the Property, (ii) any entity which is the successor by merger or otherwise to all or substantially all of the Owner's assets and liabilities including, but not limited to, any merger or acquisition pursuant to any public offering or reorganization to obtain financing and/or growth capital, or (iii) any entity which may have acquired all of the outstanding stock or ownership of assets of the Owner.

"**Disclosure Agreement of the Owner**" means an agreement entered into by the Owner and a dissemination agent in connection with the issuance of PID Bonds pursuant to which the Owner agrees to provide certain information regarding the development of the District and the Authorized Improvements for the benefit of the owners of the PID Bonds.

"**District**" has the meaning given in the recitals to this Agreement.

"**Effective Date**" has the meaning given in the recitals to this Agreement.

"**End User**" means any purchaser of a platted lot.

"**Financial Advisor**" means Specialized Public Finance, Inc.

"**Force Majeure**" has the meaning as set forth in Section 8.01(d).

"**Foreclosure Proceeds**" means the proceeds, including interest and penalty interest, received by the City from the enforcement of the Special Assessments against any Assessed

Property or Assessed Properties, whether by foreclosure of lien or otherwise, but excluding and net of all Delinquent Collection Actual Costs.

"**Indenture**" or "**Trust Indenture**" means any Indenture of Trust entered into in connection with the issuance of a series of PID Bonds for an Improvement Area, between the City and the Trustee setting forth terms and conditions related to such PID Bonds.

"**Issue Date**" means the date of the initial delivery of any of the PID Bonds.

"**Landowner Agreement**" has the meaning given in Section 3.02 of this Agreement.

"**Landowners**" has the meaning given in Section 3.02 of this Agreement.

"**Maturity Date**" means the date one year after the last Annual Installment is collected.

"**Non-Benefitted Property**" means Parcels within the boundaries of the District that accrue no special benefit from Authorized Improvements, as determined by the City Council. Such Parcels include alleys, private roads, and easements that create an exclusive use for a public utility provider and accrue no special benefit from the Authorized Improvements. Property identified as Non-Benefited Property at the time the Special Assessments (i) are imposed or (ii) are reallocated pursuant to a subdivision of a Parcel shall not be assessed.

"**Operating Account**" has the meaning given in Section 4.02(d) of this Agreement.

"**Owner**" has the meaning given in the introductory paragraph to this Agreement.

"**Owners Association**" means a property owners association.

"**Owner Expended Funds"** means the funds expended by the Owner to date to pay Actual Costs of the Authorized Improvements that have not been previously reimbursed by the City.

"**Parcel**" means a property identified by either a tax map identification number assigned by the Williamson Central Appraisal District for real property tax purposes, by metes and bounds description, by lot and block number in a final subdivision plat recorded in the Official Public Records of Williamson County, or by any other means determined by the City Council.

"**Party**" means the Owner or the City, as parties to this Agreement, and "**Parties**" means collectively, the Owner and the City.

"**PID Act**" means Chapter 372, Texas Local Government Code, as amended.

"**PID Administrator**" means an employee of the City and/or third-party designee of the City who shall have the responsibilities provided for herein, in an Indenture relating to the PID Bonds or in any other agreement approved by the City Council.

"**PID Bond Ordinance**" means and refers to an ordinance or ordinances of the City Council that authorize and approve the issuance and sale of a series of PID Bonds and provide for

their security and payment, either under the terms of a PID Bond Ordinance or a trust indenture related to a series of PID Bonds.

"**PID Bond Proceeds**" means the proceeds from the issuance of a series of PID Bonds, less district formation expenses and costs of issuance, as applicable.

"**PID Bonds**" means each series of special assessment revenue bonds issued by the City to finance the Actual Costs of the Authorized Improvements, or Segments thereof, and any bonds issued to refund all or a portion of any outstanding PID Bonds.

"**Prepayment**" means the payment of all or a portion of a Special Assessment before the due date thereof.

"**Project**" has the meaning given in the recitals to this Agreement.

"**Project Engineer**" means the civil engineer or firm of civil engineers selected by the Owner to perform the duties set forth herein, which is currently Pape-Dawson Engineering.

"**Project Fund**" means the separate and unique fund established by the City under such name pursuant to the Indenture.

"**Property**" has the meaning given in the recitals to this Agreement.

"**Redemption Agreement**" shall have the meaning given in Section 6.02 of this Agreement.

"**Segment**" or "**Segments**" means the discrete portions of the Authorized Improvements identified as such.

"**Service and Assessment Plan**" **or** "**SAP**" means the Park79 Commerce Public Improvement District Service and Assessment Plan (as each such plan is amended, supplemented or updated from time to time), to be initially adopted by the City Council in an Assessment Ordinance for the purpose of assessing allocated costs against property located within the boundaries of an Improvement Area having terms, provisions and findings approved and agreed to by the Owner, as required by Article III of this Agreement. The Parties hereby acknowledge that each Service and Assessment Plan may be amended, supplemented or updated from time to time.

"**Special Assessment**" means the assessment levied against a Parcel imposed pursuant to an Assessment Ordinance and the provisions herein, as shown on any Assessment Roll, subject to reallocation upon the subdivision of such Parcel created by such subdivision or reduction according to the provisions hereof and the PID Act.

"**Special Assessment Revenues**" means monies collected by or on behalf of the City from any one or more of the following: (i) a Special Assessment levied against an Assessed Property, or Annual Installment payment thereof, including any interest on such Special Assessment or Annual Installment thereof during any period of delinquency, (ii) a Prepayment, (iii) Delinquent Collection Actual Costs, and (iv) Foreclosure Proceeds.

"**State**" means the State of Texas.

"**Tax Certificate**" has the meaning given in Section 5.03 of this Agreement.

"**Tax Code**" means the Texas Tax Code.

"**Tax Equivalent Assessment Rate**" means the ad valorem tax equivalent of an Annual Installment due on a parcel at the time of an issuance of PID Bonds on $100 of assessed valuation of the assessed parcel.

"**Third Party Claims**" or "**TPC**" has the meaning given in Section 8.02 of this Agreement.

"**Third-Party Contractor**" has the meaning given in Section 2.04 of this Agreement.

"**Transfer**" has the meaning given in Section 4.05 of this Agreement.

"**Transferee**" has the meaning given in Section 4.05 of this Agreement.

"**Trustee**" means the trustee under an Indenture, and any successor thereto permitted under an Indenture and any other Trustee under a future Indenture.

Exhibit "B"

PROPERTY DESCRIPTION FOR DEVELOPMENT

[See attached]

Exhibit "C"

CONCEPT PLAN

[See attached]

Exhibit "D"

AUTHORIZED IMPROVEMENTS

:

- *Roads*
- *Roads Land Costs*
- *District Formation*
- *Contingency*
- *Project Management Fee*
- *Soft Costs*

Exhibit "E"

INTENTIONALLY OMITTED

Exhibit "F-1"

FORM OF CLOSING DISBURSEMENT REQUEST

(Closing Disbursement Request – PARK79 COMMERCE)

FORM OF CLOSING DISBURSEMENT REQUEST

The undersigned is an agent for _____ (the "**Owner**") and requests payment to the Owner from the applicable account of the Project Fund from _____, (the "**Trustee**") in the amount of $_____ to be transferred from the applicable account of the Project Fund upon the delivery of the PID Bonds for costs incurred in the establishment, administration, and operation of the Park79 Commerce Public Improvement District (the "**District**"), as follows. Unless otherwise defined, any capitalized terms used herein shall have the meanings ascribed to them in the Indenture of Trust by and between the City of Taylor, Texas (the "**City**") and the Trustee dated as of _____, 20__ (the "**Indenture**") relating to the "[INSERT DESIGNATION OF BONDS] (the "**PID Bonds**").

In connection with the above referenced payment, the Owner represents and warrants to the City as follows:

1. The undersigned is a duly authorized officer of the Owner, is qualified to execute this Closing Disbursement Request on behalf of the Owner and is knowledgeable as to the matters set forth herein.

2. This request for payment for the below referenced establishment, administration, and operation of the District at the time of the delivery of the PID Bonds have not been the subject of any prior Certification for Payment submitted to the City.

3. The amount listed for the below costs is a true and accurate representation of the Actual Costs associated with the establishment, administration and operation of the District at the time of the delivery of the PID Bonds, and such costs are in compliance with the Service and Assessment Plan.

4. The Owner is in compliance with the terms and provisions of the PID Financing Agreement, the Indenture, and the Service and Assessment Plan.

5. All conditions set forth in the Indenture and the PID Financing Agreement for the payment hereby requested have been satisfied.

6. The Owner agrees to cooperate with the City in conducting its review of the requested payment and agrees to provide additional information and documentation as is reasonably necessary for the City to complete said review.

Payments requested hereunder shall be made as directed below:

[Information regarding amount and deposit instructions attached]

I hereby declare that the above representations and warranties are true and correct.

_____
a _____

By: _____
Name:_____
Title: _____

APPROVAL OF REQUEST BY CITY

The City is in receipt of the attached Closing Disbursement Request, acknowledges the Closing Disbursement Request, and finds the Closing Disbursement Request to be in order. After reviewing the Closing Disbursement Request, the City approves the Closing Disbursement Request and shall include said payments in the City Certificate submitted to the Trustee directing payments to be made from [Actual Costs of Issuance Account] [_____ Account of the Project Fund] upon delivery of the PID Bonds.

CITY OF TAYLOR, TEXAS

By: _____
Name: _____
Title: _____

Date: _____

Exhibit "F-2"

FORM OF CERTIFICATION FOR PAYMENT

(Certification for Payment –PARK79 COMMERCE)

CERTIFICATION FOR PAYMENT FORM NO. _____

The undersigned _____ (the "**Construction Manager**") requests payment from [the applicable account of the Project Fund] [the Operating Account] from the City of Taylor (the "**City**") in the amount of $_____ for labor, design, materials, fees, and/or other general costs related to the acquisition or construction of certain Authorized Improvements providing a special benefit to property within the Park79 Commerce Public Improvement District (the "**District**"). Unless otherwise defined, any capitalized terms used herein shall have the meanings ascribed to them in the Park79 Commerce Public Improvement District Financing and Reimbursement Agreement between the Owner and the City (the "**PID Financing Agreement**").

In connection with the above referenced payment, the Construction Manager represents and warrants to the City as follows:

1. The undersigned is a duly authorized officer of the Construction Manager, is qualified to execute this Certification for Payment Form No. _____ on behalf of the Construction Manager, and is knowledgeable as to the matters set forth herein.

2. The work described in Attachment A has been completed in the percentages stated therein.

3. The Certification for Payment for the below referenced Authorized Improvements has not been the subject of any prior Certification for Payment submitted for the same work to the City or, if previously requested, no disbursement was made with respect thereto.

4. The amounts listed for Actual Costs of the Authorized Improvements, as set forth in Attachment A, is a true and accurate representation of the Actual Costs associated with the acquisition, design or construction of said Authorized Improvements, and such costs (i) are in compliance with the PID Financing Agreement, and (ii) are consistent with the Service and Assessment Plan.

5. The Construction Manager is in compliance with the terms and provisions of the PID Financing Agreement and the Service and Assessment Plan.

6. The Construction Manager has timely paid all ad valorem taxes and annual installments of Special Assessments it owes or an entity under common control with the Construction Manager owes, located in the District and has no outstanding delinquencies for such taxes and assessments.

7. The work with respect to the Authorized Improvements referenced below (or its Segment) has been completed, and the City has inspected [and accepted] such Authorized Improvements (or

its completed Segment). ***[Include bracketed language if final progress payment for such Authorized Improvement]***

8. No more than ninety-five percent (95%) of the budgeted or contracted hard costs for the Authorized Improvements identified may be paid until the work with respect to such Authorized Improvements (or Segment thereof) has been completed and the City has accepted such Authorized Improvements (or Segment thereof). One hundred percent (100%) of soft costs (e.g., engineering costs, inspection fees and the like) may be paid prior to City acceptance of such Authorized Improvements (or Segment thereof).

9. [Attached hereto as Attachment B is a true and correct copy of a bills paid affidavit evidencing that any contractor or subcontractor having performed work described in Attachment A has been paid in full for all work completed through the previous Certification for Payment.][***Include bracketed language if final progress payment for such Authorized Improvement]***

10. Attached hereto as Attachment C are invoices, receipts, purchase orders, change orders, and similar instruments, which are in sufficient detail to allow the City to verify the Actual Costs for which payment is requested.

11. Also attached hereto as Attachment D are any lender consents or approvals that the Construction Manager may be required to obtain under any loan documents relating to the District.

Pursuant to the PID Financing Agreement, after receiving this Certification for Payment, the City has inspected [and accepted] the Completed Authorized Improvements and confirmed that said work has been completed in accordance with approved plans and all applicable governmental laws, rules, and regulations. ***[Include bracketed language if final progress payment for such Authorized Improvement*]**

(Signature pages follow)

I hereby declare that the above representations and warranties are true and correct.

[CONSTRUCTION MANAGER]

By: _____
Name:_____
Title: _____

JOINDER OF PROJECT ENGINEER

The undersigned Project Engineer joins this Certification for Payment solely for the purposes of certifying that the representations made by Construction Manager in Paragraph 2 above are true and correct in all material respects.

_____

By:
Name:_____
Title: _____

APPROVAL OF CERTIFICATION FOR PAYMENT

The City is in receipt of the attached Certification for Payment Form No. ____, acknowledges the Certification for Payment, acknowledges that the Authorized Improvements (or its Segment) covered by the certificate have been inspected by the City, and otherwise finds the Certification for Payment Form No. ____ to be in order. After reviewing the Certification for Payment Form, the City approves the Certification for Payment Form No. ____ and shall direct the Trustee to make payment from [the appropriate account of the Project Fund] [the Reimbursement Fund] to the Construction Manager or to any person designated by the Construction Manager.

CITY OF TAYLOR, TEXAS

By: _____

Name: _____

Title: _____

Date: _____

ATTACHMENT A TO CERTIFICATION FOR PAYMENT FORM NO. ____

Segment	Description of Work Completed under this Certification for Payment	Actual Costs

<u>ATTACHMENT B</u> TO CERTIFICATION FOR PAYMENT FORM NO. _____

[***Include Attachment B bracketed if final progress payment for such Authorized Improvement***]

[bills paid affidavit and release of liens - attached]

ATTACHMENT C TO CERTIFICATION FOR PAYMENT FORM NO. ___

INVOICE LEDGER

Invoice Ledger
Entity: _____
Project: PARK79 COMMERCE Public Improvement District

Certification of Payment Form No. ____	Date	Vendor	Invoice #	Invoice Amount	Requested Amount	Approved Amount	Budget Sub-Category	Budget Description

[INVOICES AND/OR RECEIPTS - ATTACHED]

<u>ATTACHMENT D</u> TO CERTIFICATION FOR PAYMENT FORM NO. _____

[lender consents or approvals - attached]

Exhibit "G"

BUDGET

City Attorney	$_____
City's Financial Advisor	_____% of par value of each series of bonds
Bond Counsel	____% of par value of each series of bonds, minimum of $50,000 per series
Underwriter	2.00% of par value of each series of bonds
Underwriter's Counsel	1.00% of par value of each series of bonds

Exhibit "H"

PARK 79 COMMERCE PUBLIC IMPROVEMENT DISTRICT
IMPROVEMENT AREA #___ - LOT TYPE _____
BUYER DISCLOSURE

OWNER DISCLOSURE PROGRAM

1. The Owner shall provide each buyer of Assessed Property with the "Notice of Obligation to Pay Public Improvement District Assessment to the City of Taylor, Texas", the form of which is attached hereto as Exhibit "H-1".

2. The Owner shall provide evidence of compliance with 1 above, signed by such buyer, to the City upon receipt of written request by the City which sets forth the City's mailing address and other contact information.

3. The Owner shall prominently display signage provided by the Owner or the PID Administrator in the construction trailer and/or spec building(s), if any, located within the Property.

4. If prepared and provided by the City and approved by Owner (such approval not to be unreasonably withheld), the Owner shall distribute informational brochures about the existence and effect of the District in prospective buyer sales packets.

5. Owner shall include Assessments in estimated property taxes, if such Owner estimates monthly ownership costs for prospective buyers for an Assessed Property.

6. The Owner must post signage along the main entry/exits located at the boundaries of the District that identifies the area as a public improvement district. All signage shall be clearly visible to all motorists entering and exiting the District.

Exhibit "H-1" to Financing Agreement

PARK 79 COMMERCE PID – LOT TYPE [___]: BUYER DISCLOSURE

NOTICE OF OBLIGATION TO PAY
PUBLIC IMPROVEMENT DISTRICT ASSESSMENTS
TO THE CITY OF TAYLOR, TEXAS

CONCERNING THE PROPERTY AT:

_____

STREET ADDRESS

OUTSTANDING PRINCIPAL OF ASSESSMENT FOR AUTHORIZED IMPROVEMENT: $[_____] [INSERT ONLY IF ASSESSMENTS HAVE BEEN LEVIED]

As the purchaser of the real property located at the street address set forth above, you are obligated to pay assessments to the City of Taylor, Texas, for the costs of a portion of Authorized Improvements (the "**Authorized Improvements**"), undertaken for the benefit of the property within the "Park 79 Commerce Public Improvement District" (the "**District**"), also known as "Park 79 Commerce", created under Subchapter A, Chapter 372, Local Government Code, as amended.

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

An estimate of the annual installments is attached; **however, it is only an estimate and is subject to change**. The exact amount of the annual installments, including the annual installments thereof, will be approved each year by the City Council of the City of Taylor, Texas in the Annual Service Plan Update for the District. More information about the assessments, including the amounts and due dates, may be obtained from the City.

You may ask your mortgage company to include the Annual Installments in your monthly escrow payment.

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

The undersigned purchaser acknowledges receipt of the foregoing notice prior to the effective date of a binding contract for the purchase of the real property at the street address set forth above.

IN WITNESS WHEREOF, I have signed this certificate on the date specified below my signature.

PURCHASER:

By:	_____	By:	_____
Name:	_____	Name:	_____
Title:	_____	Title:	_____
Date:	_____	Date:	_____

STATE OF _____ §

§

COUNTY OF _____ §

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

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

_____
Notary Public, State of Texas

PROJECTED ANNUAL INSTALLMENTS – LOT TYPE [___]

[INSERT SCHEDULE OF PROJECTED ANNUAL INSTALLMENTS ONCE FINALIZED]

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 11.

Agenda Title: **Introduce Ordinance 2025-31 amending the Fiscal Year 2025 Budget.**

Council Action to be Taken: Introduce Ordinance 2025-31 amending the FY25 Budget

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to introduce Ordinance 2025-31 amending the FY 2025 Budget.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The FY 2025 budget was originally adopted by Council on September 12, 2024 and amended on June 12, 2025.

The purpose of this budget amendment is to account for unanticipated expenditures and/or revenues that have occurred prior to adoption of the original budget and not previously captured with the first amendment. Since the City's fiscal year ends September 30, this will be the final amendment of the year and each fund must have appropriations sufficient to cover expenditures at year end.

Approval of this ordinance would amend the budget as set forth in Exhibit A. Most of the changes are in the General Fund. On the revenue side, the amendment recognizes reimbursements received to date from the Texas Department of Emergency Management for expenses incurred during Winter Storm Mara in 2023. The remainder of the City's assistance application is still under review ($3.9 million). In addition, this amendment aligns the FY25 budget with what has been proposed in the FY26 budget, namely, moving the Samsung Quality of Life Grant into a restricted fund and eliminating the Sanitation Fund as a separate fund. Various department line items are also recommended to be amended to cover unanticipated costs in this fiscal year, or expenditures that were approved in the prior year, but did not occur until this fiscal year. Overall the General Fund expenditure budget is reduced by $1,860,545, but

the budget for engineering services is increased by $600,000 partially due to increased support for development services, including implementing the permitting audit recommendations and City staff vacancies.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Staff recommends that Council introduce Ordinance 2025-31 to amend the FY 2025 budget.

5. FUNDING SOURCE

Various funding sources as identified in Exhibit A.

6. TIMELINE

Introduce Ordinance 2025-31 amending the FY 2025 Budget - September 10, 2025
Adopt Ordinance 2025-31 amending the FY 2025 Budget - September 25, 2025

7. OTHER OPTIONS

8. ATTACHMENTS

1. Budget Amend No2 Ord 2025-31
2. FY25 Budget Amend_Summary_No2
3. FY25 Budget Amend_detail_No2
4. Budget Amendment No1_Presentation

ORDINANCE NO. 2025-31

AN ORDINANCE OF THE CITY OF TAYLOR, TEXAS AMENDING ORDINANCE NO. 2024-36 ADOPTED ON SEPTEMBER 12, 2024, MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY FOR FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; BY AMENDING THE AMOUNT OF APPROPRIATIONS FOR THE GENERAL FUND AND OTHER CITY FUNDS THAT PROVIDE FOR THE PAYMENT OF OPERATING EXPENSES AND CAPITAL OUTLAY AND BY CHANGING THE AMOUNT APPROPRIATED FOR VARIOUS DEPARTMENTS OF THE CITY.

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

SECTION 1.0: That the appropriations for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the support of the general government of the City of Taylor, Texas be amended for said term in accordance with the change in revenues and expenditures shown in the attached Exhibit A.

SECTION 2.0: That the amendment, as shown in words and figures in Exhibit A, is hereby approved in all aspects and adopted as an amendment to the City budget for the fiscal year October 1, 2024 and ending September 30, 2025.

SECTION 3.0: In accordance with Article 8 of the City Charter, this ordinance was introduced before the City Council of the City of Taylor, Texas on the 10th day of September, 2025.

PASSED, APPROVED, and **ADOPTED** this the ____ day of _____, 2025.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder, City Attorney

DRAFT

FY 2025 BUDGET - ALL FUNDS

FUND		ADOPTED	AMENDMENT NO.1	AMENDMENT NO.2	REVISED
100	GENERAL FUND				
	REVENUES	32,006,622	0	2,185,000	34,191,622
	EXPENDITURES	32,070,459	1,768,288	(1,860,545)	31,978,202
	OVER/(UNDER)	(63,837)	(1,768,288)	4,045,545	2,213,420
118	TIF NO. 2				
	REVENUES	2,235,000	183,165	0	2,418,165
	EXPENDITURES	2,208,000	145,000	0	2,353,000
	OVER/(UNDER)	27,000	38,165	0	65,165
119	TIF NO. 1				
	REVENUES	945,000	95,585	0	1,040,585
	EXPENDITURES	831,372	0	0	831,372
	OVER/(UNDER)	113,628	95,585	0	209,213
120	HOTEL / MOTEL TAX FUND				
	REVENUES	350,000	0	0	350,000
	EXPENDITURES	297,400	0	25,000	322,400
	OVER/(UNDER)	52,600	0	(25,000)	27,600
123	MAIN STREET FUND				
	REVENUES	94,100	0	0	94,100
	EXPENDITURES	94,100	0	0	94,100
	OVER/(UNDER)	0	0	0	
124	CEMETERY LAND & TRUST				
	REVENUES	0	0	0	0
	EXPENDITURES	0	0	0	0
	OVER/(UNDER)	0	0	0	0
125	MUNICIPAL COURT SPECIAL REVENUE				
	REVENUES	17,850	0	0	17,850
	EXPENDITURES	29,642	0	0	29,642
	OVER/(UNDER)	(11,792)	0	0	(11,792)
129	LIBRARY GRANTS & DONATIONS				
	REVENUES	5,000	0	26,800	31,800
	EXPENDITURES	0	0	13,250	13,250
	OVER/(UNDER)	5,000	0	13,550	18,550
140	I&S DEBT SERVICE				
	REVENUES	8,628,350	0	0	8,628,350
	EXPENDITURES	8,630,400	0	0	8,630,400
	OVER/(UNDER)	(2,050)	0	0	(2,050)
144	UTILITY DEBT SERVICE				
	REVENUES	3,944,914	0	0	3,944,914
	EXPENDITURES	3,944,914	0	1,710	3,946,624
	OVER/(UNDER)	0	0	(1,710)	(1,710)

146	AIRPORT DEBT SERVICE				
	REVENUES	108,288	0	0	108,288
	EXPENDITURES	108,288	0	400	108,688
	OVER/(UNDER)	0	0	(400)	(400)
162	GENERAL CAPITAL IMPROVEMENTS				
	REVENUES	0	1,375,000	2,353,000	3,728,000
	EXPENDITURES	0	6,105,000	2,320,900	8,425,900
	OVER/(UNDER)	0	(4,730,000)	32,100	(4,697,900)
164	MDUS CIP				
	REVENUES	0	1,500,000	0	1,500,000
	EXPENDITURES	0	1,670,000	0	1,670,000
	OVER/(UNDER)	0	(170,000)	0	(170,000)
165	CO SERIES 2013				
	REVENUES	0	0	0	0
	EXPENDITURES	0	0	111,000	111,000
	OVER/(UNDER)	0	0	(111,000)	(111,000)
166	CO SERIES 2017				
	REVENUES	0	0	0	0
	EXPENDITURES	0	0	15,000	15,000
	OVER/(UNDER)	0	0	(15,000)	(15,000)
200	ROADWAY IMPACT FEES				
	REVENUES	80,000	0	0	80,000
	EXPENDITURES	0	0	0	0
	OVER/(UNDER)	80,000	0	0	80,000
210	TRANSPORTATION FUND (TUF)				
	REVENUES	876,000	0	0	876,000
	EXPENDITURES	867,872	0	0	867,872
	OVER/(UNDER)	8,128	0	0	8,128
300	MUNICIPAL DRAINAGE UTILITY FUND				
	REVENUES	663,500	0	0	663,500
	EXPENDITURES	578,530	0	0	578,530
	OVER/(UNDER)	84,970	0	0	84,970
320	SANITATION FUND				
	REVENUES	2,505,000	0	0	2,505,000
	EXPENDITURES	2,241,700	0	2,000,000	4,241,700
	OVER/(UNDER)	263,300	0	(2,000,000)	(1,736,700)
340	PUBLIC UTILITIES FUND				
	REVENUES	17,673,000	900,000	0	18,573,000
	EXPENDITURES	17,570,330	1,705,000	0	19,275,330
	OVER/(UNDER)	102,670	(805,000)	0	(702,330)
345	WATER IMPACT FEES				
	REVENUES	250,000	(175,000)	0	75,000
	EXPENDITURES	300,000	2,150,000	0	2,450,000
	OVER/(UNDER)	(50,000)	(2,325,000)	0	(2,375,000)

346	SEWER IMPACT FEES				
	REVENUES	0	1,800,000	0	1,800,000
	EXPENDITURES	0	175,000	0	175,000
	OVER/(UNDER)	0	1,625,000	0	1,625,000
350	AIRPORT FUND				
	REVENUES	687,100	475,000	0	1,162,100
	EXPENDITURES	673,704	905,000	0	1,578,704
	OVER/(UNDER)	13,396	(430,000)	0	(416,604)
370	CEMETERY OPERATING FUND				
	REVENUES	328,500	0	0	328,500
	EXPENDITURES	328,509	30,000	0	358,509
	OVER/(UNDER)	(9)	(30,000)	0	(30,009)
382	FLEET MAINTENANCE FUND				
	REVENUES	1,127,959	0	0	1,127,959
	EXPENDITURES	998,537	0	0	998,537
	OVER/(UNDER)	129,422	0	0	129,422
384	FLEET REPLACEMENT FUND				
	REVENUES	4,118,436	(2,028,333)	47,850	2,137,953
	EXPENDITURES	4,118,436	(1,163,333)	50,500	3,005,603
	OVER/(UNDER)	0	(865,000)	(2,650)	(867,650)
410	CEMETERY PERMANENT FUND				
	REVENUES	40,000	0	0	40,000
	EXPENDITURES	30,000	0	0	30,000
	OVER/(UNDER)	10,000	0	0	10,000
500	2022 BONDS				
	REVENUES	0	175,000	0	175,000
	EXPENDITURES	0	1,245,000	0	1,245,000
	OVER/(UNDER)	0	(1,070,000)	0	(1,070,000)
504	2023A BONDS				
	REVENUES	0	2,250,000	0	2,250,000
	EXPENDITURES	0	4,310,000	0	4,310,000
	OVER/(UNDER)	0	(2,060,000)	0	(2,060,000)
505	CO SERIES 2024				
	REVENUES	0	750,000	0	750,000
	EXPENDITURES	0	6,505,000	0	6,505,000
	OVER/(UNDER)	0	(5,755,000)	0	(5,755,000)
506	CO SERIES 2025				
	REVENUES	0	8,000,000	0	8,000,000
	EXPENDITURES	0	8,000,000	0	8,000,000
	OVER/(UNDER)	0	0	0	0

600	2022 UTILITY BONDS				
	REVENUES	0	225,000	0	225,000
	EXPENDITURES	0	1,975,000	0	1,975,000
	OVER/(UNDER)	0	(1,750,000)	0	(1,750,000)
601	UTILITY CIP				
	REVENUES	0	500,000	0	500,000
	EXPENDITURES	0	4,250,000	0	4,250,000
	OVER/(UNDER)	0	(3,750,000)	0	(3,750,000)
602	CO SERIES 2024 - UTILITY				
	REVENUES	0	360,000	0	360,000
	EXPENDITURES	0	0	0	0
	OVER/(UNDER)	0	360,000	0	360,000
603	CO SERIES 2025 - UTILITY				
	REVENUES	0	5,000,000	0	5,000,000
	EXPENDITURES	0	5,000,000	0	5,000,000
	OVER/(UNDER)	0	0	0	0

	DEPT	ACCT	DESC.	CURRENT BUDGET	INCREASE / (DECREASE)	REVISED BUDGET
100-GENERAL FUND						
REVENUES						
100-330-219	REVENUES	OTHER FEDERAL GRANTS	*Winter Storm (Partial Reimbursements) FEMA DR-4705*	0	335,000	335,000
100-440-359	REVENUES	MISC. DONATIONS	*Samsung Quality of Life Grant (move to Fund 162)*	150,000	(150,000)	0
100-450-369	REVENUES	XFR FROM SANITATION FUND	*1x transfer ($2M est.) to close Fund 320 as enterprise fund and move to General Fund.*	164,200	2,000,000	2,164,200
				Total Change	2,185,000	
EXPENDITURES						
100-500-231	CITY COUNCIL	ELECTIONS	*Greater than expected General Election costs and run-off election.*	26,000	6,210	32,210
100-512-533	FINANCE	WCAD ENTITY FEE	*WCAD Appraisal District FY25 budget allocation*	81,500	27,150	108,650
100-524-539	MAIN STREET	CONTRACT SERVICES	*Director Recruitment*	200	28,000	28,200
100-558-515	ANIMAL CONTROL	VETERINARIAN SERVICES	*Increased demand for services*	30,000	30,000	60,000
100-563-725	STREET & GROUNDS	OTHER EQUIPMENT	*Install lights under bridges - various locations (from fy24)*	0	35,300	35,300
100-563-725	STREET & GROUNDS	OTHER EQUIPMENT	*TxDot cost-share / signal at Wesley Miller (CC 12/12/24)*	0	95,900	95,900
100-565-321	PARKS & RECREATION	LIGHT & POWER	*Increased costs*	108,000	17,000	125,000
100-565-519	PARKS & RECREATION	PROFESSIONAL SERVICES	*Prior Year - Wellness Study (Samsung Quality of Life Grant) (CC 7/11/24)*	0	140,000	140,000
100-566-111	BLDG MAINTENANCE	REGULAR FULL-TIME	*Personnel costs were under budgeted for FY25*	291,584	35,000	326,584
100-566-343	BLDG MAINTENANCE	HEATING/COOLING REPAIRS	*Library A/C system repairs ($25k); other repairs greater than budget.*	21,044	60,000	81,044
100-573-512	ENGINEERING	ENGINEERING SERVICES	*Unanticipated project services ($200,000); Greater than expected general engineering services; development services support, reviews & inspections, grant program development; GIS services ($400,000)*	1,050,000	600,000	1,650,000
100-575-539	INFORMATION TECH.	CONTRACT SERVICES	*Update microsoft licenses for additional cyber security*	209,329	14,895	224,224

100-592-815	NON-DEPARTMENTAL	INTERFUND TRANSFERS OUT	*General Fund transfer to Debt Service (xfr to TIF fund no longer needed)*	2,350,000	(950,000)	1,400,000
100-592-741	NON-DEPARTMENTAL	SALES TAX REBATE	*Reduced expected rebates (less than anticipated Use Tax receipts)*	3,075,000	(2,000,000)	1,075,000
				Total Change	(1,860,545)	

120-HOTEL / MOTEL TAX FUND

REVENUES

No Change

EXPENDITURES

120-612-528	HOTEL/MOTEL TAX	ADVERTISING	*Sesquicentennial Logo (CC 2-13-25)*	0	6,000	6,000
120-612-539	HOTEL/MOTEL TAX	CONTRACT SERVICES	*Additional Scope to Tourism Study with Chamber (CC 2-27-25)*	50,000	19,000	69,000
				Total Change	25,000	

129-LIBRARY GRANTS & DONATIONS

REVENUES

129-330-227	REVENUES	GRANTS	*St. Davids grant ($25k); HEB ($1800)*	0	26,800	26,800
				Total Change	26,800	

EXPENDITURES

129-624-211	LIBRARY	OFFICE SUPPLIES	*Additional office supplies*	0	3,250	3,250
129-624-539	LIBRARY	CONTRACT SERVICES	*Programming*	0	10,000	10,000
				Total Change	13,250	

144-UTILITY DEBT SERVICE

REVENUES			*No Change*			
EXPENDITURES						
144-622-519	UTILITY DEBT SERVICE	PROFESSIONAL SERVICES	*Arbitrage Compliance Reporting*	0	1,710	1,710
				Total Change	1,710	

146-AIRPORT DEBT SERVICE

REVENUES			*No Change*			
EXPENDITURES						
146-628-519	AIRPORT DEBT SERVICE	PROFESSIONAL SERVICES	*Arbitrage Compliance Reporting*	0	400	400
				Total Change	400	

162-GENERAL CAPITAL IMPROVEMENTS

REVENUES						
162-330-229	REVENUES	OTHER STATE GRANTS	*Resilient Communities Program Grant (Prior Year $97,000; Total Award $300,000).*	0	203,000	203,000
162-330-236	REVENUES	COUNTY GRANTS	*Wilco ARPA ($2M) for Bull Branch Interceptor Project (CC 12/12/24)*	0	2,000,000	2,000,000
162-330-239	REVENUES	SAMSUNG QUALITY OF LIFE GRANT	*Samsung Quality of Life Grant (prev. in General Fund 100)*	0	150,000	150,000
				Total Change	2,353,000	
EXPENDITURES						
162-539-512	CDBG / 5TH & MURPHY	ENGINEERING	*5th & Murphy engineering services*	0	98,900	98,900
162-539-519	CDBG / 5TH & MURPHY	PROFESSIONAL SERVICES	*5th & Murphy survey services*	0	19,000	19,000
162-902-742	ARPA FUNDS	CONSTRUCTION	*Wilco ARPA ($2M) for Bull Branch Interceptor Project (CC 12/12/24)*	0	2,000,000	2,000,000

162-931-519	RESILIENT COMMUNITIES	PROFESSIONAL SERVICES	*Resilient Communities Program Grant (Prior Year $97,000; Total Award $300,000).*	0	203,000	203,000
				Total Change	2,320,900	

165-CO SERIES 2013

REVENUES

No Change

EXPENDITURES

165-661-815	ADMINISTRATION	INTERFUND TRANSFERS OUT	*Correction to prior year expenditures for CR 366 waterline relocation and CR 101 construction budgeted in Fund 162.*	0	111,000	111,000
				Total Change	111,000	

166-CO SERIES 2017

REVENUES

No Change

EXPENDITURES

166-665-719	PERFORMANCE CONTRACT	CAPITAL OUTLAY	*Security Cameras - Taylor Police Department (CC 8/14/25)*	0	15,000	15,000
				Total Change	15,000	

320-SANITATION FUND

REVENUES

No Change

EXPENDITURES

320-721-815	SANITATION	INTERFUND TRANSFERS OUT	*1x transfer (est.) to close Fund 320 as enterprise fund and move to General Fund.*	164,200	2,000,000	2,164,200
				Total Change	2,000,000	

382-FLEET MAINTENANCE FUND

REVENUES

382-420-329	REVENUES	PAYMENT OF CLAIMS	*Insurance payments on vehicle damages*	0	35,850	35,850
382-430-331	REVENUES	INTEREST EARNINGS	*Interest on pooled cash balances*	0	12,000	12,000
				Total Change	47,850	

EXPENDITURES

382-517-428	FLEET REPLACEMENT	ENGINE/MOTOR REPAIRS	*Generator & water pump repairs*	40,421	22,500	62,921
382-517-441	FLEET REPLACEMENT	FUEL	*Monthly charges greater than budget*	240,000	15,000	255,000
382-517-522	FLEET REPLACEMENT	INSURANCE	*TML fleet insurance*	80,600	13,000	93,600
				Total Change	50,500	

FY 2025
BUDGET AMENDMENT NO. 2

Purpose

1. Roll-forward appropriations for contracts/commitments from the prior year.

2. Incorporate previous City Council action this fiscal year.

3. Account for unforeseen expenditures since the adoption of the FY25 Budget.

4. Include all funds in the FY25 Adopted Annual Budget (e.g., Capital Project funds, Special Revenue funds.)

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
100-GENERAL FUND					
REVENUES					
		Fund Balance	**Total Change**	(1,768,288)	
EXPENDITURES					
100-500-231	CITY COUNCIL	*Greater than expected General Election costs and run-off election.*	15,000	11,000	26,000
100-503-141	PUBLIC INFORMATION	*Strategic Communications Training (CC 12-12- 2024).*	25	15,000	15,025
100-504-233	HUMAN RESOURCES	*Employee Appreciation.*	0	5,000	5,000
100-522-519	DEVELOPMENT SERVICES	*Berry Dunn Permitting Process Audit (CC 11/14/2024).*	0	100,000	
		Fiscal Sustainability Analysis Model.		49,500	149,500
100-552-149	POLICE	*Annual State Law Enforcement Training Grant.*	19,168	5,553	24,721
100-558-111	ANIMAL CONTROL	*Kennel Technician (CC 12-12-2024).*	197,912	31,000	228,912
100-558-539	ANIMAL CONTROL	*Kennel Technician - Contract Services (CC 12-12- 2024).*	45,100	47,000	92,100
100-563-221	STREET & GROUNDS	*Insurance Claim Payment Received*	104,000	5,735	109,735
100-565-742	PARKS & RECREATION	*Prior Year - Memorial Field Track (CC 4-11-2024).*	0	595,000	595,000
100-566-719	BLDG MAINTENANCE	*Prior Year - Emergency Generator Project (CC 4-25- 2024).*	0	475,000	475,000
100-573-512	ENGINEERING	*Supplemental Services & Expdited Permit Reviews*	900,000	150,000	1,050,000
100-592-519	NON-DEPARTMENTAL	*Langford CMS Grant Services (FEMA Winters Storm Mara) - pending grant funds.*	125,000	225,000	350,000
100-592-741	NON-DEPARTMENTAL	*1403 Welch Street Due Diligence*	0	53,500	53,500
			Total Change	**1,768,288**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
118-TIF NO. 2					
REVENUES					
118-310-111	REVENUES	*Actual Revenues*	2,235,000	183,165	2,418,165
			Total Change	**183,165**	
EXPENDITURES					
118-520-817	TIF NO. 2	*Tax Rebate (Grant Year 1 - Actual)*	2,180,000	145,000	2,325,000
			Total Change	**145,000**	
119-TIF NO. 1					
REVENUES					
119-310-111	DOWNTOWN TIF NO. 1	*Actual Revenues*	585,000	35,000	620,000
119-330-242	DOWNTOWN TIF NO. 1	*Actual Revenues*	350,000	60,585	410,585
			Total Change	**95,585**	
EXPENDITURES		***No Change***			

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
162-GENERAL CAPITAL IMPROVEMENTS					
REVENUES					
162-330-228	REVENUES	*State Grant Funds*	0	1,050,000	1,050,000
162-330-229	REVENUES	*Resilient Communities Program Grant (Prior Year $97,000; Total Award $300,000).*	0	100,000	100,000
162-430-331	REVENUES	*Interest Earnings*	0	225,000	225,000
			Total Change	**1,375,000**	
EXPENDITURES					
162-500-512	CAPITAL PROJECTS	*Pool Renovation Engineering Services*	0	55,000	55,000
162-500-742	CAPITAL PROJECTS	*Roznovak Aquatic Center Renovation*	0	5,050,000	5,050,000
162-694-539	TDHCA HOME PROGRAM	*Grant Administration Services*	0	125,000	125,000
162-694-742	TDHCA HOME PROGRAM	*Home Rehabilitation Program*	0	875,000	875,000
			Total Change	**6,105,000**	
164-MDUS CIP					
REVENUES					
164-330-229	REVENUES	*State GLO Mitigation Grant (Mustang Creek & Donna Channel) - Current Year.*	0	1,500,000	1,500,000
			Total Change	**1,500,000**	
EXPENDITURES					
164-914-512	DONNA CHANNEL	*Bull Branch / Donna Channel (Carry-over)*	0	140,000	140,000
164-914-519	DONNA CHANNEL	*CDBG Grant Administration - Bull Branch / Donna Channel (Carry-over; CC 4-8-2022)*	0	205,000	205,000
164-915-512	MUSTANG CREEK	*Mustang Creek; Travis/Franklin*	0	225,000	225,000
164-915-742	MUSTANG CREEK	*Ranger Excavation (CC 10-24-2024)*	0	1,100,000	1,100,000
			Total Change	**1,670,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
340-PUBLIC UTILITIES FUND					
REVENUES					
340-330-234	REVENUES	*Highway 79 Sewer; Airport Sewer; Water Supply Study (TEDC funded)*	0	900,000	900,000
			Total Change	**900,000**	
EXPENDITURES					
340-709-258	NON-DEPARTMENTAL	*BRA Treated Water Contract*	3,040,000	760,000	3,800,000
340-709-512	NON-DEPARTMENTAL	*Highway 79 Sewer; Airport Sewer; Water Supply Study (TEDC funded)*	300,000	900,000	1,200,000
340-709-741	NON-DEPARTMENTAL	*Correction of Title (0.8 cres) (CC 3-13-2025)*	0	45,000	45,000
			Total Change	**1,705,000**	
345-WATER IMPACT FEES					
REVENUES					
345-340-324	REVENUES	*Sewer Impact Fees previously accounted for in Fund 345. Transfer to new fund Fund 346.*	175,000	(175,000)	0
			Total Change	**(175,000)**	
EXPENDITURES					
345-592-742	NON-DEPARTMENTAL	*Oversizing costs related to Park 79 Commerce Center Agreement (CC 5-8-2025)*	0	525,000	525,000
345-592-815	NON-DEPARTMENTAL	*Sewer Impact Fees previously received - transfer to new Fund 346.*	0	1,625,000	1,625,000
			Total Change	**2,150,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
346-SEWER IMPACT FEES					
REVENUES					
346-340-324	REVENUES	*Sewer Impact Fees FY25 Budget previously in Fund 345.*	0	175,000	175,000
346-450-365	REVENUES	*Sewer Impact Fees previously received in Fund 345.*	0	1,625,000	1,625,000
			Total Change	**1,800,000**	
EXPENDITURES					
346-592-742	SEWER IMPACT FEES	*Oversizing costs related to Park 79 Commerce Center Agreement (CC 5-8-2025)*	0	175,000	175,000
			Total Change	**175,000**	
350-AIRPORT FUND					
REVENUES					
350-330-234	REVENUES	*State Grant Funds*	0	475,000	475,000
			Total Change	475,000	
EXPENDITURES					
350-732-742	AIRPORT OPERATIONS	*TxDot Aviation Grant - Fuel Facility (CC 1-25- 2024)*	0	905,000	905,000
			Total Change	**905,000**	
370-CEMETERY OPERATING FUND					
REVENUES		***No Change***			
EXPENDITURES					
370-761-742	CEMETARY OPERATIONS	*Cemetery Barn (CC 4-11-2024)*	0	30,000	30,000
			Total Change	**30,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
384-FLEET REPLACEMENT FUND					
REVENUES					
384-470-322	REVENUES	*Funding not needed in FY25.*	2,028,333	(2,028,333)	0
			Total Change	**(2,028,333)**	
EXPENDITURES					
384-518-724	FLEET REPLACEMENT	*Fleet Replacements (Prior Year carry-over; less Fire Apparatus due in FY26).*	2,028,333	(1,163,333)	865,000
			Total Change	**(1,163,333)**	
500-2022 BONDS					
REVENUES					
500-430-331	REVENUES	*Interest earned.*	0	175,000	175,000
			Total Change	**175,000**	
EXPENDITURES					
500-500-519	2022 BOND	*Construction Materials & Testing (carry-over)*	0	20,000	20,000
500-500-724	2022 BOND	*Fire Pumper (CC 1-13-2022)*	0	675,000	675,000
500-500-742	2022 BOND	*Aquatic Center (CC 11-14-2024)*	0	550,000	550,000
			Total Change	**1,245,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
504-2023A BOND					
REVENUES					
504-430-331	REVENUES	*Interest earned.*	0	2,250,000	2,250,000
			Total Change	**2,250,000**	
EXPENDITURES					
504-500-519	2023A BOND	*Justice Center Design Services (CC 8-24-2023)*	0	4,250,000	4,250,000
504-500-539	2023A BOND	*CMAR Contract Services (CC 6-13-2024)*	0	60,000	60,000
			Total Change	**4,310,000**	
505-CO SERIES 2024					
REVENUES					
505-430-331	REVENUES	*Interest earned.*	0	750,000	750,000
			Total Change	**750,000**	
EXPENDITURES					
505-542-519	2024 BOND - FIRE	*Station Nos. 1 & 2 Renovation design*	0	210,000	210,000
505-563-519	2024 BOND - STREETS	*2024 Street Maintenance Program (TO#48); Local Flooding (TO#47); MLK Sidewalks (TO#50)*	0	1,390,000	1,390,000
505-563-742	2024 BOND - STREETS	*2024 Street Maintenance Program (CC 3-13-2025)*	0	2,750,000	2,750,000
505-565-539	2025 BOND - PARKS	*Aquatic Center; Parks CIP*	0	170,000	170,000
505-565-742	2025 BOND - PARKS	*Aquatic Center (CC 11-14-2024)*	0	1,835,000	1,835,000
505-566-519	2025 BOND - FACILITY MASTER PLAN	*Facilities Master Plan (CC 5-9-2024)*	0	150,000	150,000
			Total Change	**6,505,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
506-CO SERIES 2025					
REVENUES					
506-470-381	REVENUES	*Receipt of Funds - Series 2025 CO's*	0	8,000,000	8,000,000
			Total Change	**8,000,000**	
EXPENDITURES					
506-010-719	GENERAL CIP	*Downtown Public Safety Cameras*	0	200,000	200,000
506-010-810	GENERAL CIP	*Supplement to cash-funded portion*	0	700,000	700,000
506-010-830	GENERAL CIP	*Fire Station No. 2 Renovations*	0	4,550,000	4,550,000
506-040-512	TRANSPORTATION & DRAINAGE	*Wesley Miller Preliminary Engineering*	0	125,000	125,000
506-040-840	TRANSPORTATION & DRAINAGE	*Gabriel St. Drainage Improvements (DMP#13)*	0	175,000	175,000
506-040-841	TRANSPORTATION & DRAINAGE	*Initial Program*	0	250,000	250,000
506-040-842	TRANSPORTATION & DRAINAGE	*North St. Drainage Improvements (DMP#14)*	0	1,000,000	1,000,000
506-040-850	TRANSPORTATION & DRAINAGE	*Davis Street Roadway Improvements ($3M total; balance from 2024 CO's)*	0	1,000,000	1,000,000
			Total Change	**8,000,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
600-2022 UTILITY BONDS					
REVENUES					
600-430-331	REVENUES	*Interest earned.*	0	225,000	225,000
			Total Change	**225,000**	
EXPENDITURES					
600-500-512	2022 UTILITY BONDS	*Bull Branch Project (CC 11-9-2023)*	0	1,250,000	1,250,000
600-500-519	2022 UTILITY BONDS	*Bull Branch Project (CC 11-9-2023)*	0	150,000	150,000
600-500-742	2022 UTILITY BONDS	*Mustang Creek*	0	575,000	575,000
			Total Change	**1,975,000**	
601-UTILITY CIP					
REVENUES					
601-330-234	REVENUES	*TEDC Reimbursement*	0	500,000	500,000
			Total Change	**500,000**	
EXPENDITURES					
601-600-512	UTILITY CIP	*Airport Sewer Project (TO#37)*	0	250,000	250,000
601-600-742	UTILITY CIP	*Airport Sewer Project (CC 2-27-2025)*	0	4,000,000	4,000,000
			Total Change	**4,250,000**	

Changes by Fund

	DEPARTMENT	DESCRIPTION	CURRENT BUDGET	INC./ (DEC.)	REVISED BUDGET
602-CO SERIES 2024 - UTILITY					
REVENUES					
602-430-331	REVENUES	*Interest Earned.*	0	360,000	360,000
			Total Change	**360,000**	
EXPENDITURES		***No Change***			
603-CO SERIES 2025 - UTILITY					
REVENUES					
603-470-381	REVENUES	*Receipt of Funds - Series 2025 CO's*	0	5,000,000	5,000,000
			Total Change	**5,000,000**	
EXPENDITURES					
603-080-880	WASTEWATER CIP	*Receipt of Funds - Series 2025 CO's*	0	2,805,000	2,805,000
603-080-890	WASTEWATER CIP	*Receipt of Funds - Series 2025 CO's*	0	2,195,000	2,195,000
			Total Change	**5,000,000**	
602-CO SERIES 2024 - UTILITY					
REVENUES					
603-470-381	REVENUES	*Receipt of Funds - Series 2025 CO's*	0	5,000,000	5,000,000
			Total Change	**5,000,000**	
EXPENDITURES					
603-080-880	WASTEWATER CIP	*Receipt of Funds - Series 2025 CO's*	0	2,805,000	2,805,000
603-080-890	WASTEWATER CIP	*Receipt of Funds - Series 2025 CO's*	0	2,195,000	2,195,000
			Total Change	**5,000,000**	

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure Quality of Life Economic Vitality

Agenda Item Number: 12.

Agenda Title: **Hold a Public Hearing on the Proposed Budget for Fiscal Year 2026.**

Council Action to be Taken: Conduct a public hearing on the Proposed Budget for FY 2026.

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

The governing body is required to conduct a public hearing prior to adoption of the Proposed Budget for FY 2026.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City Manager submitted his proposed budget for FY 2026 to the City Clerk on August 11, 2025 and formally presented the budget at the August 14, 2025 City Council meeting. Notice of the public hearing was published in the Taylor Press on August 31, 2025 and on the City's website. This ordinance was introduced at the August 28, 2025 City Council meeting.

After the budget hearing, the City Council can consider adoption of the proposed budget with or without amendment. After the budget is approved, the City Council can then adopt a tax rate for the upcoming fiscal year.

3. PROS and CONS

PROS	CONS
• Obtain public input prior to voting on the Proposed Budget. • Required by state law.	• none

4. RECOMMENDATION

Recommend conducting public hearing on the Proposed Budget for Fiscal Year 2026

5. FUNDING SOURCE

All Funds

6. TIMELINE

Proposed Budget filed with City Clerk - August 11, 2025
Proposed Budget presented to City Council - August 14, 2025
Ordinance Adopting the FY 2026 Budget introduced - August 28, 2025
Notice of Public Hearing published - August 31, 2025
Public Hearing and adoption of the FY 2026 Budget - September 10, 2025

7. OTHER OPTIONS

n/a

8. ATTACHMENTS

1. FY26_ProposedBudget_Presentation_9.10.25_PublicHearing
2. Budget Hearing Notice_fy26
3. Budget Ordinance 2025-29
4. fy26_ProposedBudget_Combined_v1
5. FY26_ProposedBudget_Presentation_8.14.25

FY26 Proposed Budget

September 10, 2025

FY26 Budget

GENERAL FUND

- Proposed tax rate of 58.5 cents is a reduction from current rate of 59.14 cents. (22.4 cents reduction in last five years.)
- The General Fund operating budget is balanced. All revenue estimates are conservative.
- General Fund reserves remain healthy at 38% and only used for 1x expenditures. (Maintain City's AA credit rating)

  - New Public Works Building - $4M

  - Fire Apparatus - $850,000

  - Police Patrol Vehicles - $532,000

  - Public Works & Parks Department Vehicles - $537,000

FY26 Budget

GENERAL FUND

- Average homeowner's tax bill would increase $80/yr or $7/month.
- *However*, in last 5 years the average tax bill has increased less than inflation (3.1%/yr vs. 4.75%/yr)
- More money is budgeted for street & drainage maintenance.
- Three (3) new positions in the Police Department and one (1) in Public works (to replace position eliminated in FY25 to create additional Animal Services kennel technician.)
- Potential to add six (6) firefighters if federal grant is approved.
- Eliminated vacant Deputy City Manager position.

FY26 Budget

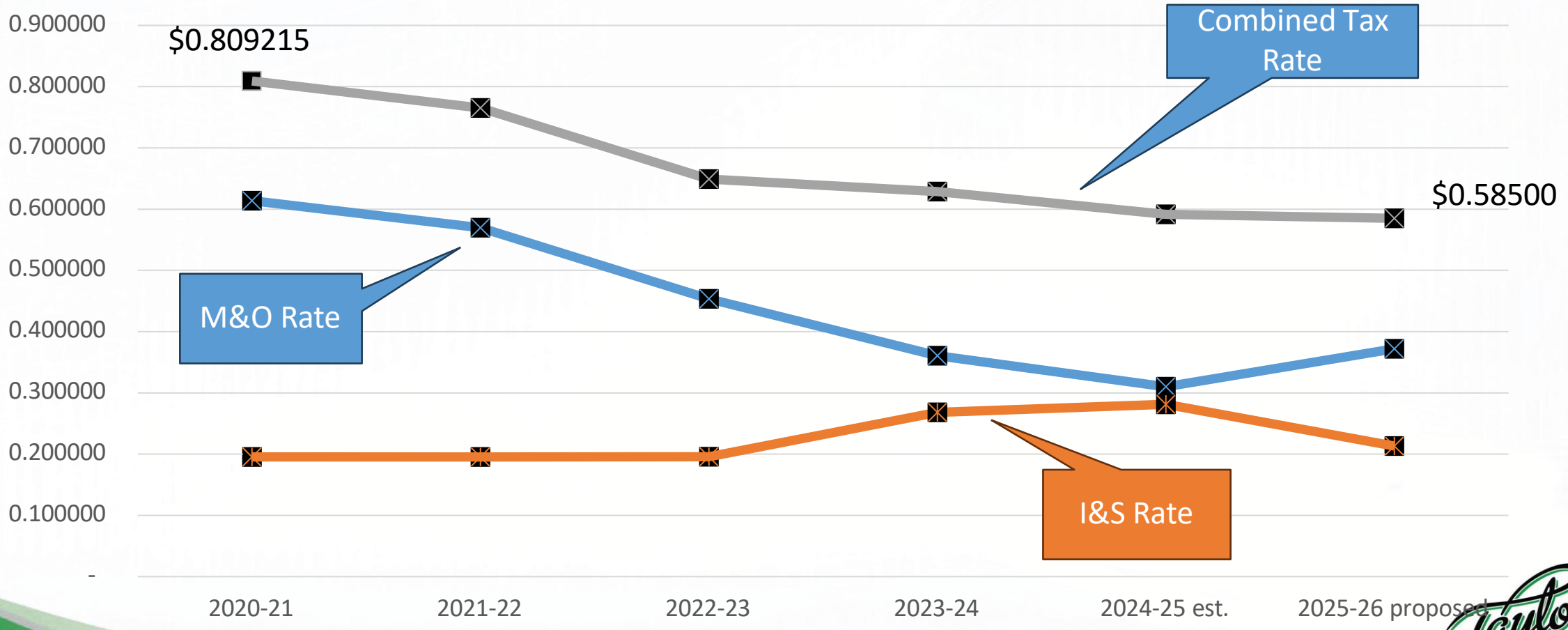
GENERAL FUND

- Funding for review of Comprehensive Plan and Land Development Code with goal to remove any barriers to quality development.

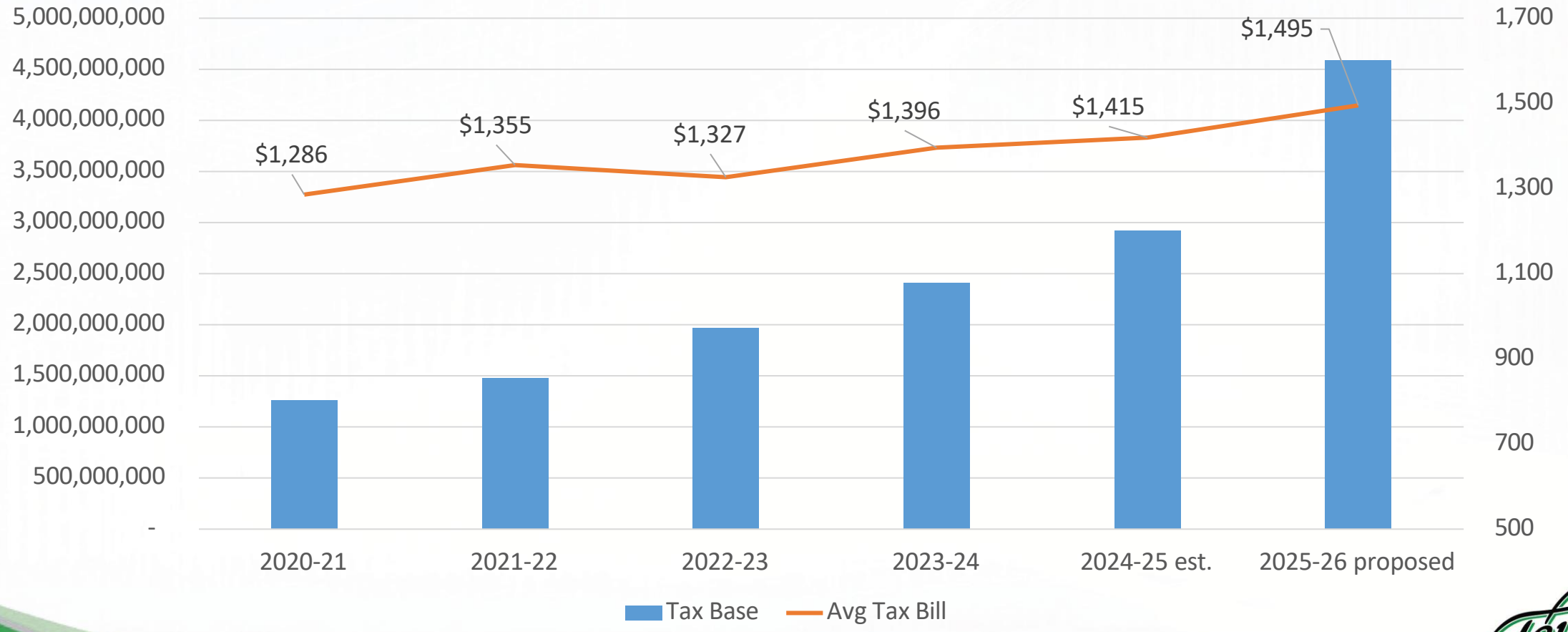
UTILITY FUND

- No water or sewer rate increases.
- No new positions.

Property Tax Rates



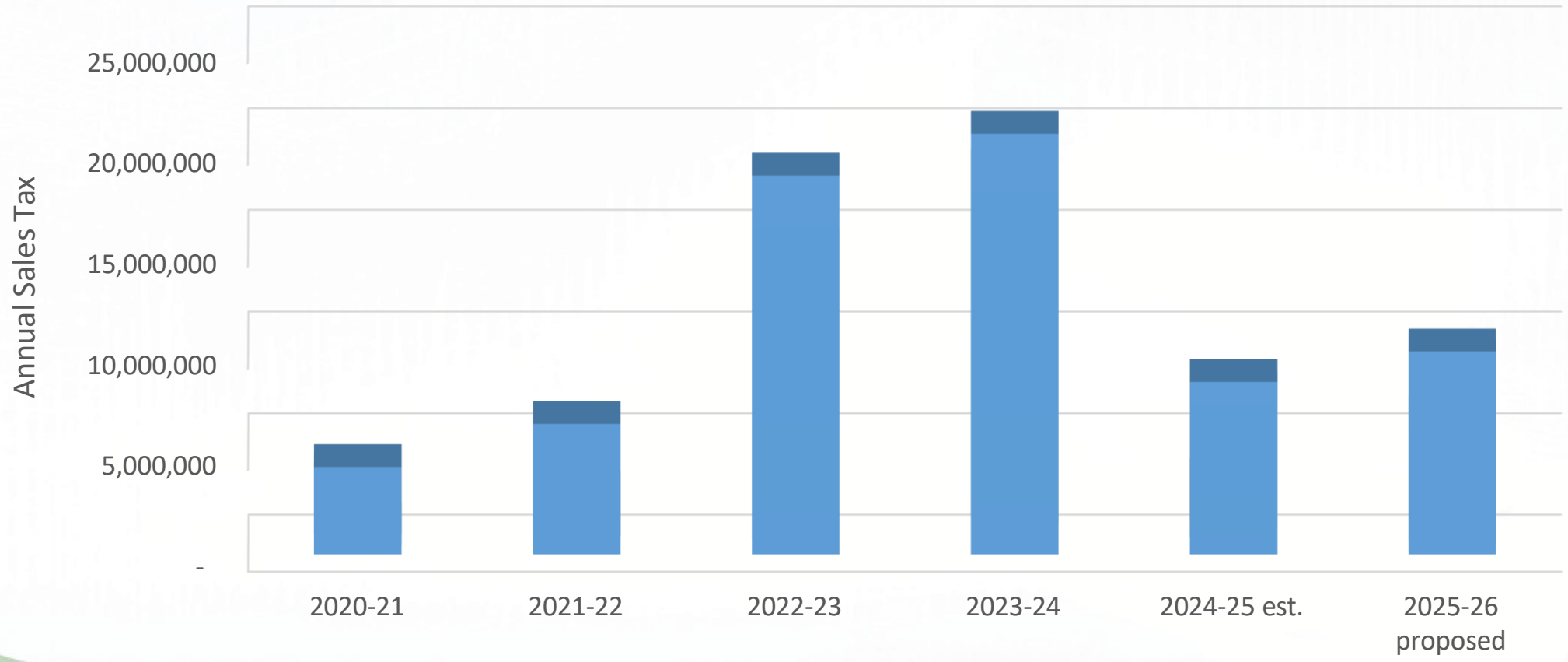
Tax Base vs Avg Tax Bill (Homeowner)



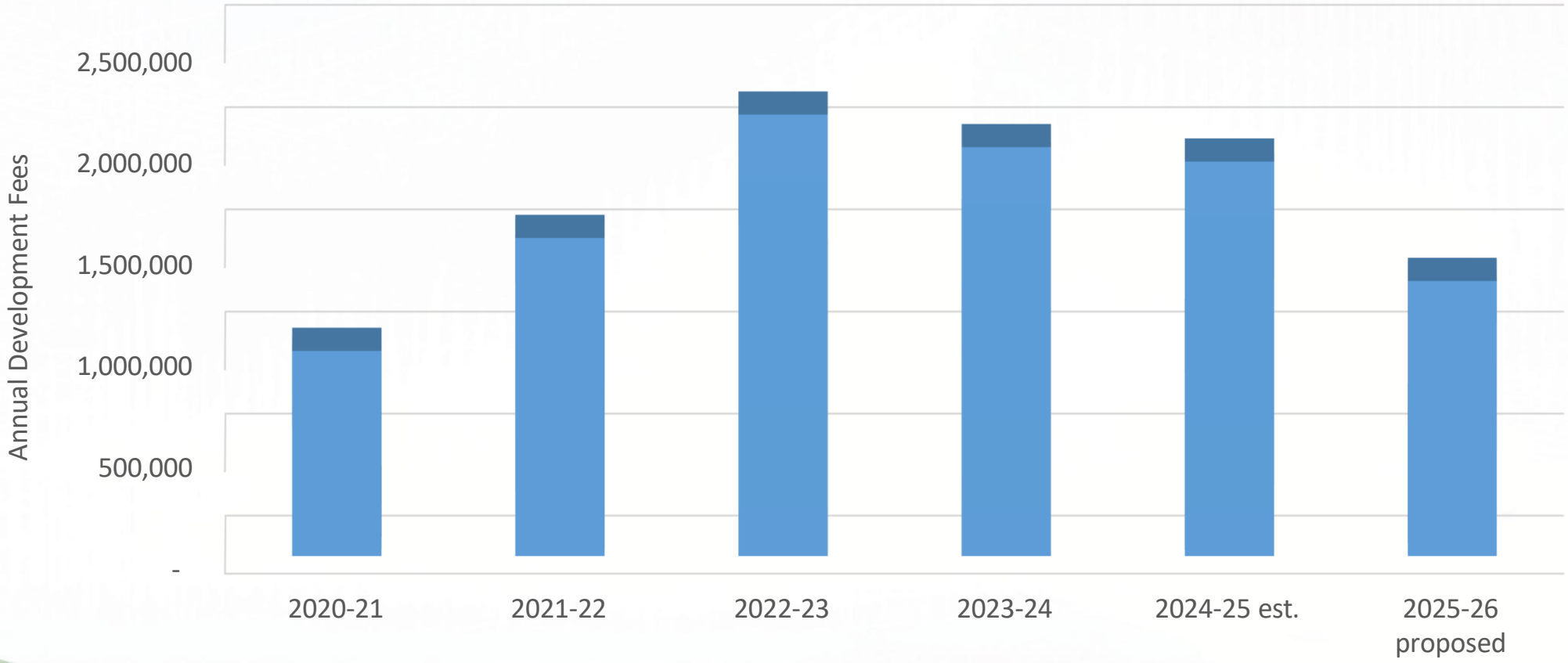
Average Tax Bills

- City tax rate has declined 27.7% since FY21 (from 80.9 cents to 58.5 cents)
- However, average homeowner Tax bills have increased average of 3.1% since FY21 due to increased property values.
- But during that same period, Consumer Price Index (CPI) for this region has increased average of 4.75%.

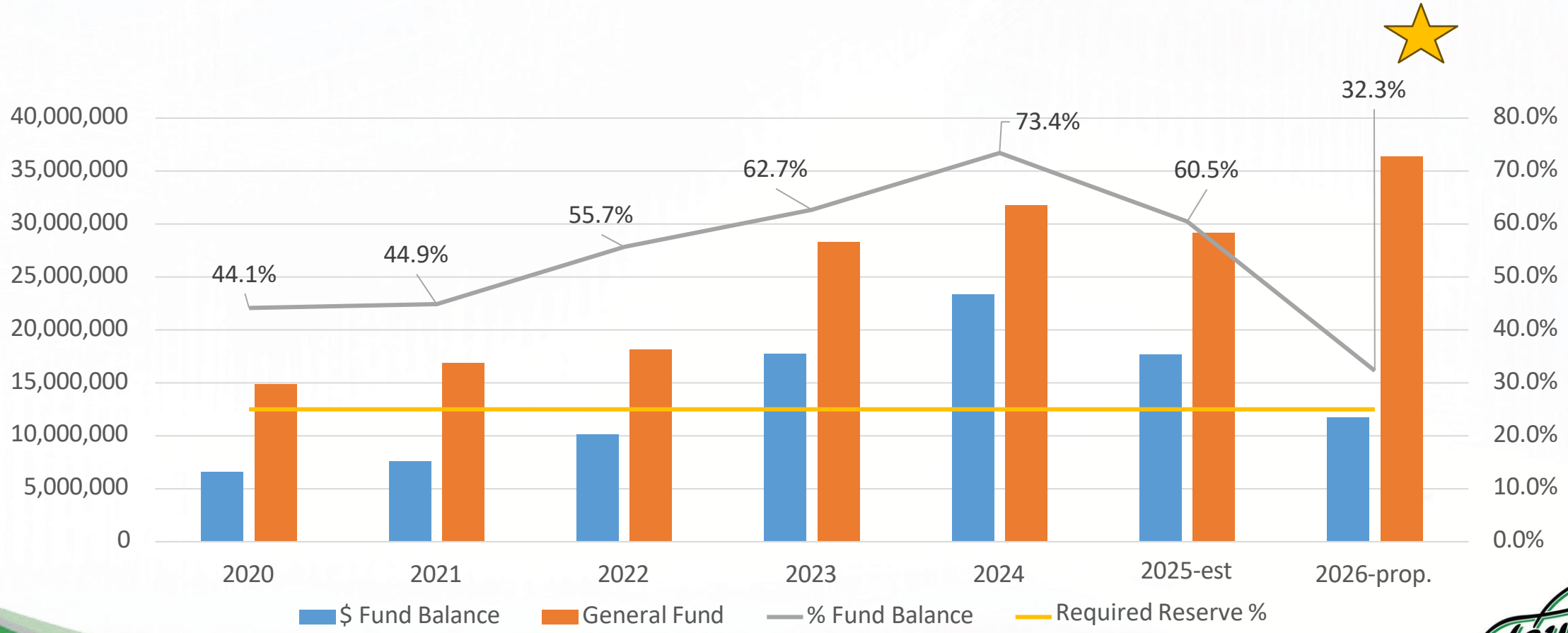
Other Major General Fund Revenue Sources – Sales Tax



Other Major General Fund Revenue Sources – Development Fees



General Fund Expenditures vs Fund Balance



Fund Balance % in FY26 includes 1x use of $4M for Public Works Bldg

FY 2026 New Positions

Department	Position	FY26 Cost	Notes
Fire Department	Firefighters (6)	$177,000	Contingent upon award of SAFER grant. Local match is 25%; 25%; 65%; 100%.
Police Department	Communications Officer (1)	$83,380	
Police Department	Property & Evidence Technician (1)	$80,595	
Police Department	Police Officer (1)	$93,731	
Public Works	Street Maintenance Worker (1)	$56,000	

FY26 Budget – Where the money goes

PUBLIC SAFETY, 30%

GENERAL ADMINISTRATION, 24%

DEBT SERVICE, 24%

STREETS & GROUNDS, 8%

PARKS & RECRETAION, 7%

DEVELOPMENT SVCS, 7%

Fund Summary – Operating Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
General Fund	32,070,459	36,337,342*	13.3%*
Utility Fund	17,570,330	16,103,070	-8.4%
Airport Fund	673,704	652,487	-3.1%
Cemetery Fund	328,509	379,490	15.5%

Note *Solid Waste Collection services ($2M) is now in the General Fund instead of its own fund. *Net* change is 7.1%.

Fund Summary – Other Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
Special Revenue Funds	7,192,616	13,907,217	93.4%
Capital Project Funds	300,000 *	92,670,025	30790.0%
Internal Service Funds	5,116,973	3,147,173	-38.5%
Debt Service Funds	12,683,602	14,178,029	11.8%

* Bond funds were not included in adopted FY 2025 Budget

Tonight - Next Steps

- Conduct Public Hearings on Budget and Tax Rate
- Vote to adopt budget with or without changes
- Vote to adopt tax rate to support the budget.

NOTICE OF PUBLIC HEARING ON FISCAL YEAR 2026 BUDGET

Notice is hereby given that the City Council for the City of Taylor, Texas will hold a a Public Hearing on Wednesday, September 10, 2025 at 6:00 pm in the City Council Chambers, located at 400 Porter Street, Taylor, Texas to consider the Proposed Budget for Fiscal Year 2026.

As required by the Texas Local Government Code, Sec. 102.005(b), 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.

The Proposed Budget is available for inspection on the City of Taylor website www.taylortx.gov or by contacting the City Clerk at (512) 352-3676 or lucy.aldrich@taylortx.gov.

If you plan to attend this meeting and you have a disability that requires special arrangements, please call (512) 352-3676 at least 48 hours in advance. Reasonable accommodations will be made to assist you.

The Proposed Fiscal Year 2026 Budget may be viewed on the City's website at www.taylortx.gov.

[Taylor Press: Publish in 18-pt font; 1x on Sunday, August 31]

ORDINANCE NO. 2025-29

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

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

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

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

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

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

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

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

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

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

_____
Dwayne Ariola, Mayor
Taylor City Council

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder, City Attorney

Taylor Texas
CITY OF TAYLOR TX

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.

Tax Base

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

Tax Rate

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

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

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

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

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

FY 2026 Budget Highlights

OPERATING FUNDS

100-General Fund

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

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

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

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

Account	Department	Highlights	Amount
100-500	City Council	• includes funding for CARTS (previously in Non-Departmental.)	40,000
100-501	City Manager's Office	• remove Deputy City Manager position.	(275,000)

Account	Department	Highlights	Amount
100-503	Communications	• website dashboard for CIP projects.	6,160
		• Council meeting streaming.	4,000
		• create new fund for PEG cable franchise fees.	
100-504	Human Resources	• reclass Director to Managing Director of Administrative Services.	58,730
		• 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
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	TRUANCY FEE	0	0	0	0	0	0
100-410-306	COURT ADMINISTRATION FEE	10,742	15,345	12,000	12,000	12,000	12,000
100-410-307	DEF. DRIVING APP. FEE	1,475	4,186	2,500	2,500	2,500	2,500
100-410-308	DISMISSAL FEE	440	510	500	500	500	500
100-410-309	JUDICIAL FEE-CITY	0	0	0	0	0	0
100-410-310	OMNIBASE LOCAL FEE	447	300	500	500	500	500
100-410-311	MUNICIPAL COURT FINES	110,839	202,229	130,000	130,000	200,000	200,000
100-410-312	CHILD SAFETY FEES	889	1,913	1,000	1,000	2,000	2,000
100-410-313	TRAFFIC COURT FEES	1,459	3,534	2,000	2,000	3,000	3,000
100-410-314	WARRANT FEES	10,918	10,596	15,000	15,000	12,500	12,500
100-410-315	NOTICE/ARREST FEES	4,404	8,883	5,000	5,000	5,000	5,000
100-410-317	COURT TIME PAYMENT FEE	2,932	3,018	4,000	4,000	3,000	3,000
100-410-318	LIBRARY FINES	5,342	4,666	4,000	4,000	4,000	4,000
100-410-319	SEIZURE/FORFEITURES	1,688	0	0	0	0	0
100-410-320	OTHER COURT FEES	0	0	0	0	0	0
100-420-323	FEE IN LIEU OF SIDEWALKS	0	21,036	0	0	222,000	0
100-420-324	WEATHERIZATION	2,851	310	2,000	2,000	0	0
100-420-325	PAVING LIEN DEPOSITS	0	0	0	0	0	0
100-420-326	OTHER SPECIAL ASSESSMENTS	0	0	0	0	0	0
100-420-327	LOT CLEAN UP ASSESSMENTS	5,583	400	4,000	4,000	2,000	2,000
100-420-328	FUTURE PARKS	0	16,530	0	0	0	0
100-420-329	PAYMENT OF CLAIMS	1,443	12,026	2,500	2,500	3,000	2,500
100-430-331	INTEREST INCOME	980,781	1,958,030	600,000	600,000	1,300,000	600,000
100-430-333	RENTAL INCOME (LEASES)	58,594	11,473	40,000	40,000	40,000	31,680
100-430-334	MISCELLANEOUS REVENUE	61,229	14,468	30,000	30,000	60,000	25,000
100-430-335	REIMBURSEMENTS/REFUNDS	63,454	24,415	20,000	20,000	20,000	20,000
100-430-336	USE OF RESTRICTED FUND BALANCE	0	0	0	0	0	0
100-430-337	UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
100-440-330	KAPSCH LEASE REVENUE	23,224	28,670	0	0	0	0
100-440-331	INTEREST INCOME - KAPSCH LEASE	1,738	4,988	0	0	0	0
100-440-341	TML REGION 10 MEETING FEES	0	0	0	0	0	0
100-440-346	POLICE EQUIPMENT DONATIONS	0	0	0	0	0	0
100-440-349	OTHER PUBLIC SAFETY DONATIONS	11,840	27,781	8,000	8,000	8,000	0
100-440-353	PARKS DONATIONS	500	5,050	0	0	0	0
100-440-354	TREE REPLACEMENT DONATIONS	0	0	0	0	0	0
100-440-355	LOUIS NED BEQUEST	0	0	0	0	0	0
100-440-359	MISCELLANEOUS DONATIONS	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	TRANSFER FROM FUND 162	0	0	0	0	0	0
100-450-366	TRANSFER FROM FUND 118	0	28,000	28,000	28,000	28,000	28,000
100-450-367	TRANSFER FROM MDUS	100,000	100,000	100,000	100,000	100,000	0
100-450-368	TRANSFER FROM TUF	100,000	100,000	100,000	100,000	100,000	0
100-450-369	TRANSFER FROM SANITATION FUND	164,200	164,200	164,200	164,200	164,200	0
100-450-370	INTERFUND TRANSFER IN	372,656	458,205	452,922	452,922	452,922	451,682
100-450-371	TRANSFER FROM UTILITY FUND	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
100-450-372	TRANSFER FROM AIRPORT FUND	15,000	15,000	15,000	15,000	15,000	15,000
100-450-373	TRANSFER FROM CEMETERY FUND	20,283	0	0	0	0	0
100-450-374	TRANSFER FROM FUND 121	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	SALE OF SURPLUS EQUIPMENT	0	0	0	0	0	0
100-460-375	SALE OF LAND	0	0	0	0	0	0
100-460-379	SALE OF MISC. ASSETS	5,924	2,314	0	0	5,690	2,000
100-470-340	LEASE PROCEEDS	0	0	0	0	0	0
100-470-388	SBITA PROCEEDS	173,601	0	0	0	0	0
100-470-391	BOND PREMIUM	0	0	0	0	0	0
100-470-392	CAPITAL LEASES	0	0	0	0	0	0
100-470-393	LEASE PROCEEDS	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						
	EMPLOYEE SERVICES						
100-500-117	TEMPORARY/SEASONAL	1,500	45,686	15,000	15,000	15,000	15,000
100-500-121	FICA SOCIAL SECURITY	139	3,529	1,150	1,150	1,150	1,150
100-500-122	WORKERS COMPENSATION	1,898	2,147	1,900	1,900	1,950	1,950
100-500-123	STATE UNEMPLOYMENT TAXES	2	655	0	0	80	0
100-500-131	UNIFORMS	601	939	400	400	400	400
100-500-133	BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-500-134	BUSINESS LODGING	0	0	0	0	0	0
100-500-135	BUSINESS MEALS	2,936	2,087	7,000	7,000	7,000	5,000
100-500-141	WORKSHOP TRAINING	10,489	6,115	17,950	17,950	17,950	16,950
100-500-142	PROFESSIONAL CONFERENCES	8,515	3,170	3,450	3,450	3,450	4,450
100-500-143	MEMBERSHIPS AND DUES	5,657	6,229	6,400	6,400	6,400	7,790
100-500-144	SUBSCRIPTIONS AND BOOKS	10,370	11,706	17,530	17,530	17,530	17,980
100-500-146	TRAINING- TRANSPORTATION	468	159	800	800	800	1,311
100-500-147	TRAINING- LODGING	0	6,113	9,400	9,400	9,400	9,400
100-500-148	TRAINING- MEALS	215	152	700	700	700	700
	EMPLOYEE SERVICES TOTAL	**42,789**	**88,685**	**81,680**	**81,680**	**81,810**	**82,081**
	OPERATIONS						
100-500-211	GENERAL OFFICE SUPPLIES	544	1,391	750	750	750	1,011
100-500-214	COMPUTER SUPPLIES	0	0	0	0	0	0
100-500-215	POSTAGE	0	0	0	0	0	0
100-500-219	MISC. OCCASION	200	250	550	550	550	0
100-500-231	ELECTIONS	13,252	8,072	15,000	26,000	25,000	32,500
100-500-232	FOOD/MEALS	0	2,490	2,000	2,000	2,000	2,000
100-500-233	CITY SPONSORED EVENTS	1,764	5,691	4,400	4,400	4,400	4,400
100-500-259	MISC. SUPPLIES	0	0	0	0	0	0
100-500-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
100-500-267	COMPUTERS	0	848	8,000	6,156	8,000	0
100-500-324	CELL PHONES	2,154	2,737	3,000	3,000	3,000	2,565
100-500-326	WIRELESS DATA SERVICES	0	270	504	504	504	500
	OPERATIONS TOTAL	**17,915**	**21,748**	**34,204**	**43,360**	**44,204**	**42,976**
	CONRACT SERVICES						
100-500-511	LEGAL SERVICES	203,828	230,855	210,000	210,000	210,000	210,000
100-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-500-521	COUNTY RECORDING FEES	0	600	3,400	3,400	3,400	3,400
100-500-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-500-528	ADVERTISING	4,649	3,219	2,500	2,500	2,500	2,500
	CONRACT SERVICES TOTAL	**208,476**	**234,674**	**215,900**	**215,900**	**215,900**	**215,900**
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-500-711	OFFICE FURNITURE	0	0	0	1,844	1,844	0
100-500-813	CONTRIBUTIONS TO CIVIC PROGRAM	14,893	45,962	66,500	66,500	66,500	106,500
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**14,893**	**45,962**	**66,500**	**68,344**	**68,344**	**106,500**
	500-CITY COUNCIL	**284,073**	**391,069**	**398,284**	**409,284**	**410,258**	**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						
100-501-111	REGULAR FULL TIME	505,523	723,928	738,558	738,558	787,500	544,250
100-501-114	OVERTIME	1,472	1,310	100	100	500	1,000
100-501-115	LONGEVITY PAY	864	1,248	1,008	1,008	1,440	960
100-501-116	REGULAR PART-TIME	0	0	0	0	0	0
100-501-119	CERTIFICATION PAY	540	1,080	540	540	1,080	1,080
100-501-120	UNUM LIFE	947	1,367	1,126	1,126	1,126	450
100-501-121	FICA SOCIAL SECURITY	32,168	44,476	55,416	55,416	60,500	34,165
100-501-122	WORKERS COMPENSATION	1,410	1,644	1,455	1,455	1,495	984
100-501-123	STATE UNEMPLOYMENT TAXES	27	412	486	486	585	189
100-501-124	RETIREMENT-TMRS	66,296	97,684	102,272	102,272	104,500	76,602
100-501-125	CITY PAID 457 PLAN	0	0	0	0	0	0
100-501-126	HEALTH INSURANCE	22,716	29,245	31,923	31,923	25,000	31,350
100-501-127	DENTAL INSURANCE	839	1,119	1,149	1,149	1,150	410
100-501-128	LONG TERM DISABILITY	938	1,164	1,482	1,482	1,482	380
100-501-129	VISION INSURANCE	131	227	232	232	232	120
100-501-131	UNIFORMS (BUY)	197	382	400	400	400	499
100-501-133	BUSINESS TRANSPORTATION	0	3,198	0	0	0	0
100-501-134	BUSINESS LODGING	0	0	0	0	130	0
100-501-135	BUSINESS MEALS	3,789	5,907	7,000	7,000	3,500	7,000
100-501-141	WORKSHOP TRAINING	0	0	0	0	0	0
100-501-142	PROFESSIONAL CONFERENCES	6,070	3,835	10,200	7,200	10,200	9,000
100-501-143	MEMBERSHIPS AND DUES	4,653	6,388	7,050	7,050	7,050	6,400
100-501-144	SUBSCRIPTIONS AND BOOKS	1,095	1,095	1,150	1,150	1,150	1,100
100-501-145	TUITION	0	0	0	0	0	0
100-501-146	TRAINING- TRANSPORTATION	1,143	2,998	2,500	2,500	2,500	2,500
100-501-147	TRAINING- LODGING	536	6,393	7,700	7,700	7,700	7,700
100-501-148	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						
100-501-211	GENERAL OFFICE SUPPLIES	2,284	2,458	2,600	2,600	2,600	2,600
100-501-214	COMPUTER SUPPLIES	812	237	1,500	1,500	1,500	1,500
100-501-215	POSTAGE	326	128	700	700	500	700
100-501-219	MISC. OCCASION	4,993	6,100	5,500	5,500	10,600	2,000
100-501-231	ELECTIONS	0	0	0	0	0	0
100-501-232	FOOD/MEALS	6,619	5,196	9,800	9,800	9,800	6,400
100-501-233	CITY SPONSORED EVENTS	58	1,658	3,000	3,000	3,000	3,000
100-501-235	PROMOTIONAL SUPPLIES	2,719	4,512	3,100	3,100	3,100	3,100
100-501-259	MISC. SUPPLIES	0	0	0	0	0	0
100-501-261	OFFICE FURNITURE	0	0	500	500	500	500
100-501-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
100-501-267	COMPUTERS	0	4,047	5,600	5,600	5,600	1,600
100-501-269	OTHER EQUIPMENT	0	0	0	0	0	0
100-501-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-501-324	CELL PHONES	1,893	2,405	2,500	2,500	2,500	2,052
100-501-326	WIRELESS DATA SERVICES	0	0	440	440	440	725
100-501-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-501-462	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						
100-501-519	OTHER PROFESSIONAL SERVICES	52,600	23,761	9,000	12,000	25,000	9,000
100-501-521	COUNTY RECORDING FEES	0	0	0	0	0	0
100-501-522	INSURANCE AND BONDS	0	0	0	0	0	0
100-501-523	OUTSIDE PRINTING	4,222	0	0	0	0	0
100-501-528	ADVERTISING	1,108	0	800	800	800	800
100-501-529	ELECTION JUDGE/JURY SERVICE	0	0	0	0	0	0
100-501-532	SOFTWARE MAINT/LICENSING	378	429	530	530	530	450
100-501-539	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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	REGULAR FULL TIME	739,442	511,153	610,479	610,479	670,000	788,090
100-522-114	OVERTIME	4,682	6,082	1,000	1,000	9,000	1,000
100-522-115	LONGEVITY PAY	1,440	384	1,536	1,536	432	816
100-522-116	REGULAR PART-TIME	0	0	0	0	0	0
100-522-118	INSURANCE ALLOWANCE	1,708	600	1,200	1,200	0	0
100-522-119	CERTIFICATION PAY	1,380	3,535	8,020	8,020	6,000	6,480
100-522-120	UNUM LIFE	1,760	833	1,831	1,831	1,831	1,650
100-522-121	FICA SOCIAL SECURITY	54,998	38,316	47,440	47,440	51,500	60,880
100-522-122	WORKERS COMPENSATION	2,135	2,486	2,200	2,200	2,300	3,940
100-522-123	STATE UNEMPLOYMENT TAXES	108	1,232	1,460	1,460	1,398	694
100-522-124	RETIREMENT-TMRS	98,101	67,154	67,425	67,425	90,000	114,451
100-522-126	HEALTH INSURANCE	62,624	58,017	75,622	75,622	88,000	114,950
100-522-127	DENTAL INSURANCE	2,844	2,093	3,169	3,169	3,169	2,255
100-522-128	LONG TERM DISABILITY	2,015	1,459	2,409	2,409	2,409	2,090
100-522-129	VISION INSURANCE	400	401	538	538	538	660
100-522-131	UNIFORMS (BUY)	1,036	783	2,300	2,300	2,300	1,500
100-522-133	BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-522-134	BUSINESS LODGING	0	0	0	0	0	0
100-522-141	TRAINING	3,412	6,883	3,500	3,500	3,500	2,100
100-522-142	PROFESSIONAL CONFERENCES	12,403	1,780	9,900	9,900	9,900	7,910
100-522-143	MEMBERSHIPS AND DUES	4,114	2,777	7,465	7,465	7,465	3,749
100-522-144	SUBSCRIPTIONS AND BOOKS	1,796	1,303	2,600	2,600	2,600	1,526
100-522-145	TUITION	0	0	0	0	0	0
100-522-146	TRAINING- TRANSPORTATION	3,753	0	2,250	2,250	2,250	1,654
100-522-147	TRAINING- LODGING	4,591	2,049	3,500	3,500	3,500	5,170
100-522-148	TRAINING- MEALS	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	GENERAL OFFICE SUPPLIES	7,058	3,744	4,050	4,050	4,050	3,750
100-522-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-522-214	COMPUTER SUPPLIES	4,319	693	5,000	5,000	5,000	2,750
100-522-215	POSTAGE	5,438	5,376	4,500	4,500	4,500	6,000
100-522-232	FOOD/MEALS	1,107	2,341	800	1,300	1,200	1,300
100-522-233	CITY SPONSORED EVENTS	625	0	2,500	2,000	2,500	0
100-522-236	MISC OCCASIONS	0	160	0	0	39	0
100-522-256	MINOR TOOLS/INSTRUMENTS	0	39	500	500	500	500
100-522-259	MISC. SUPPLIES	0	105	0	0	0	0
100-522-261	OFFICE FURNITURE	2,774	110	0	0	381	500
100-522-263	PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-522-264	COMPUTER ACCESSORIES	1,286	177	5,000	5,000	5,000	250
100-522-267	COMPUTERS	5,365	8,089	8,400	8,400	8,400	1,600
100-522-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-522-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-522-324	CELL PHONES	4,226	4,009	5,040	5,040	5,040	5,645
100-522-326	WIRELESS DATA SERVICES	0	0	0	0	0	0
100-522-414	MOTOR VEHICLE RENTAL	9,180	11,212	10,448	10,448	10,448	5,457
100-522-419	REPLACMENT FUND CONTRIBUTION	0	0	0	0	0	0
100-522-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-522-462	EQUIPMENT REPAIRS/MAINT	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	OTHER PROFESSIONAL SERVICES	0	406	0	149,500	150,000	250,000
100-522-521	COUNTY RECORDING FEES	2,000	1,165	2,200	2,200	2,200	2,000
100-522-522	INSURANCE AND BONDS	0	0	0	0	0	0
100-522-523	OUTSIDE PRINTING	1,202	538	2,310	2,310	2,310	1,000
100-522-526	TESTING/CERT. PERMITS	0	0	0	0	0	0
100-522-527	DELIVERY, COURIER SERVICE	0	0	0	0	100	0
100-522-528	ADVERTISING	5,070	10,188	6,000	6,000	6,000	6,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
100-532-111	REGULAR FULL TIME	320,425	347,432	437,103	437,103	430,000	437,345
100-532-114	OVERTIME	1,920	2,864	0	0	2,400	0
100-532-115	LONGEVITY PAY	1,824	1,416	2,185	2,185	1,824	2,496
100-532-116	REGULAR PART-TIME	16,804	18,218	17,182	17,182	18,000	24,945
100-532-117	TEMPORARY/SEASONAL	0	1,431	1,752	1,752	1,752	1,752
100-532-118	INSURANCE ALLOWANCE	3,969	1,200	6,000	6,000	1,200	1,200
100-532-119	CERTIFICATION PAY	450	0	360	360	450	900
100-532-120	UNUM LIFE	879	577	876	876	876	1,200
100-532-121	FICA SOCIAL SECURITY	26,413	28,125	33,438	33,438	33,000	35,943
100-532-122	WORKERS COMPENSATION	1,051	1,223	1,082	1,082	1,150	1,151
100-532-123	STATE UNEMPLOYMENT TAXES	93	1,125	1,460	1,460	990	630
100-532-124	RETIREMENT-TMRS	44,313	49,301	56,643	56,643	57,000	63,459
100-532-126	HEALTH INSURANCE	23,347	41,216	66,389	66,389	70,000	73,150
100-532-127	DENTAL INSURANCE	1,119	1,535	2,305	2,305	2,305	1,640
100-532-128	LONG TERM DISABILITY	991	954	1,152	1,152	1,152	1,520
100-532-129	VISION INSURANCE	135	311	392	392	392	480
100-532-131	UNIFORMS (BUY)	0	0	0	0	0	0
100-532-133	BUSINESS TRANSPORTATION	0	0	175	175	175	175
100-532-135	BUSINESS MEALS	0	0	0	0	0	0
100-532-141	WORKSHOP TRAINING	0	0	0	0	0	0
100-532-142	PROFESSIONAL CONFERENCES	360	786	2,412	2,412	2,412	2,412
100-532-143	MEMBERSHIPS AND DUES	1,623	1,148	1,811	1,811	1,811	1,811
100-532-144	SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-532-146	TRAINING- TRANSPORTATION	0	0	159	402	400	159
100-532-147	TRAINING- LODGING	0	2,596	2,415	2,415	2,415	2,415
100-532-148	TRAINING- MEALS	0	0	692	692	692	692
	EMPLOYEE SERVICES TOTAL	**445,716**	**501,458**	**635,983**	**636,226**	**630,396**	**655,475**
	OPERATIONS						
100-532-211	GENERAL OFFICE SUPPLIES	11,144	12,412	14,000	13,757	14,000	14,000
100-532-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-532-214	COMPUTER SUPPLIES	3,893	4,356	4,500	4,500	4,500	4,500
100-532-215	POSTAGE	1,542	1,510	2,000	2,000	2,000	2,000
100-532-217	OFFICE SECURITY	1,070	1,341	1,200	1,797	1,800	1,200
100-532-232	FOOD/MEALS	20	0	0	0	0	0
100-532-234	PROGRAMMING	0	0	0	0	0	0
100-532-241	REFERENCE BOOKS/NEWSPAPER/MAG.	2,268	962	2,700	2,700	2,700	2,700
100-532-252	MEDICAL SUPPLIES	435	374	230	230	400	230
100-532-259	MISC. SUPPLIES	0	0	0	0	0	0
100-532-261	OFFICE FURNITURE	19,680	7,473	0	0	0	0
100-532-267	COMPUTERS	0	11,402	18,950	18,950	19,100	0
100-532-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-532-321	LIGHT & POWER	14,132	12,865	18,000	18,000	18,000	18,000
100-532-322	NATURAL GAS, PROPANE	1,506	1,665	2,000	2,515	2,000	2,000
100-532-323	TRUNK TELEPHONE SYSTEM	4,570	4,924	4,300	4,300	4,300	4,300
100-532-324	CELL PHONES	387	535	600	600	600	515
100-532-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
100-532-431	OFFICE EQUIP MAINT/REPAIR	0	0	500	500	500	500
100-532-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-532-462	OFFICE EQUIPMENT MAINT/REPAIR	454	642	1,000	1,000	1,000	1,000
	OPERATIONS TOTAL	**61,101**	**60,461**	**69,980**	**70,849**	**70,900**	**51,425**
	CONTRACT SERVICES						
100-532-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	(1)
100-532-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-532-532	SOFTWARE MAINT/LICENSING	6,554	4,989	8,800	8,800	8,800	8,800
100-532-536	EXTENDED MAINTENANCE WARRANTY	1,995	2,094	2,200	2,200	2,200	2,200
100-532-539	OTHER CONTRACT SERVICES	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 UNEMPLOYEMENT 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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 UNEMPLOYEMENT 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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 THROUGHS- 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
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	500
340-330-216	FEMA REIMBURSEMENT	0	0	0	0	0	0
340-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
340-330-230	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-330-234	TEDC CONTRIBUTIONS	0	0	0	900,000	900,000	0
340-330-238	LOCAL REIMBURSEMENTS/REFUNDS	0	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	8,350,000
340-340-272	CONNECT FEES	25,141	25,112	17,000	17,000	22,500	20,000
340-340-273	TRANSFER FEES	1,034	1,430	1,000	1,000	2,500	1,500
340-340-274	LATE PAYMENT FEE	211,687	231,349	185,000	185,000	210,000	200,000
340-340-275	SEWER SERVICE CHARGES	5,475,834	5,483,031	7,059,000	7,059,000	5,580,000	5,650,000
340-340-276	WHOLESALE WATER CHARGES	786,388	729,769	575,000	575,000	650,000	650,000
340-340-277	ADMIN FEE	24,011	31,937	22,000	22,000	50,000	25,000
340-340-279	BULK SEWER DISPOSAL FEE	17,350	4,295	40,000	40,000	10,000	10,000
340-340-280	MISC. WATER SERVICE FEES	12,827	17,106	12,000	12,000	4,000	4,000
340-340-289	CREDIT CARD PROCESSING FEE	105,789	114,474	105,000	105,000	110,000	105,000
340-420-321	WATER TAP FEES	534	15,840	15,000	15,000	3,000	15,000
340-420-322	SEWER TAP FEES	8,811	10,546	12,000	12,000	3,000	12,000
340-420-325	METER FEES	28,595	72,405	65,000	65,000	60,000	65,000
340-420-326	OTHER SPECIAL ASSESSMENTS	0	0	705,000	705,000	265,000	800,570
340-420-327	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-420-329	PAYMENT OF CLAIMS	0	1,938	0	0	363,528	0
340-430-331	INTEREST INCOME	110,991	139,677	60,000	60,000	125,000	95,000
340-430-333	RENTAL INCOME (LEASES)	92,401	46,757	95,000	95,000	95,000	95,000
340-430-334	MISCELLANEOUS REVENUE	9,224	3,501	1,500	1,500	1,500	1,500
340-430-335	REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
340-430-336	PARTICIPATION FEE	0	0	0	0	0	0
340-430-337	UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
340-440-330	TOWER LEASE REVENUE	(9,259)	57,540	0	0	0	0
340-440-331	INTEREST INCOME - TOWER LEASE	3,430	2,057	0	0	0	0
340-440-337	CONTRIBUTED CAPITAL	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	**13,719,968**	**16,373,666**	**17,670,000**	**18,570,000**	**16,505,528**	**16,100,070**
	TRANSFERS						
340-450-365	TRANSFER FROM GENERAL FUND	202,653	8,875	0	0	0	0
	TRANSFERS TOTAL	**202,653**	**8,875**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
340-460-372	PROCEEDS OF CERT. SALE	0	0	0	0	0	0
340-460-374	SALES OF SURPLUS PROPERTY	0	0	0	0	0	0
340-460-376	BULK WATER SALES	6,668	6,348	3,000	3,000	6,500	3,000
340-460-379	SALE OF MISC. ASSETS	0	0	0	0	0	0
340-470-389	CO BOND PROCEEDS	0	0	0	0	0	0
	OTHER REVENUES TOTAL	**6,668**	**6,348**	**3,000**	**3,000**	**6,500**	**3,000**
	TOTAL REVENUES	**13,929,288**	**16,388,889**	**17,673,000**	**18,573,000**	**16,512,028**	**16,103,070**
	701-UTILITY BILLING						
	EMPLOYEE SERVICES						
340-701-111	REGULAR FULL TIME	281,335	345,484	392,466	392,466	395,000	388,807
340-701-114	OVERTIME	5,466	6,118	4,500	4,500	9,000	4,500
340-701-115	LONGEVITY PAY	2,544	1,872	2,544	2,544	2,304	2,352
340-701-116	REGULAR PART-TIME	0	0	0	0	0	0
340-701-117	TEMPORARY/SEASONAL	0	0	0	0	0	0
340-701-118	INSURANCE ALLOWANCE	0	0	0	0	0	0
340-701-119	CERTIFICATION PAY	630	675	720	720	575	0
340-701-120	UNUM LIFE	684	626	750	750	700	1,050
340-701-121	FICA SOCIAL SECURITY	21,594	25,219	31,172	31,172	30,000	30,004

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
340-706-325	PAGERS	0	0	0	0	0	0
340-706-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
340-706-342	ELECTRICAL REPAIRS	6,699	3,546	4,285	4,285	4,285	4,285
340-706-343	HEATING/COOLING REPAIRS	0	129	1,071	1,071	1,000	1,071
340-706-344	PLUMBING REPAIRS	359	200	364	364	350	364
340-706-346	CONCRETE MASONARY	0	0	0	0	0	0
340-706-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
340-706-349	MISC. REPAIRS/MAINT	23,455	143,556	23,712	23,712	20,000	30,000
340-706-352	CLEANING SUPPLIES	0	222	268	268	250	268
340-706-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-706-412	LIGHT EQUIPMENT RENTAL	3,551	3,728	3,728	3,728	3,728	2,401
340-706-414	MOTOR VEHICLE RENTAL	11,204	14,055	11,764	11,764	11,764	8,294
340-706-415	TRUCKS,HEAVY EQUIP RENTAL	12,569	15,852	15,852	15,852	15,852	11,131
340-706-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0	0
340-706-419	REPLACEMENT FUND CONTRIBUTION	0	0	181,750	181,750	181,750	0
340-706-421	FUEL, OIL AND LUBRICANTS	0	0	0	0	0	0
340-706-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-432	MACHINE TOOLS MAINT/REPAIR	529	1,654	3,120	2,120	2,120	3,120
340-706-433	LIGHT EQUIPMENT MAINT & REPAIR	0	0	0	0	0	0
340-706-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0	0
340-706-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-437	PUMPS, MAINTENANCE/REPAIR	9,573	222,067	30,412	30,412	30,000	175,000
340-706-438	ELECTRIC MOTOR MAINT/REPAIR	0	264	16,068	16,068	15,000	16,068
340-706-439	OTHER EQUIPMENT MAINT/REPAIR	11,879	63,611	6,427	6,427	6,000	6,427
340-706-445	FUEL,OIL & LUBRICANTS	4,010	61	4,142	8,642	10,000	21,600
340-706-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
	OPERATIONS TOTAL	**311,647**	**781,846**	**988,800**	**1,019,550**	**681,614**	**860,840**
	CONTRACT SERVICES						
340-706-512	ENGINEERING SERVICES	0	40,399	0	0	1,700	0
340-706-514	MEDICAL SERVICES	0	0	0	0	0	0
340-706-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-706-523	OUTSIDE PRINTING	48	0	750	750	750	750
340-706-525	LANDFILL FEES	46,953	55,781	542,880	331,540	60,000	400,000
340-706-526	TESTING/CERT. PERMITS	45,933	54,877	64,229	74,229	65,000	75,500
340-706-528	ADVERTISING	144	934	0	0	0	0
340-706-532	SOFTWARE MAINT/LICENSING	2,905	1,864	25,500	25,500	25,000	25,500
340-706-535	COMPUTER MAINT/SERVICE	0	0	0	0	0	0
340-706-539	OTHER CONTRACT SERVICES	30,225	112,000	38,141	194,228	150,000	78,000
340-706-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**126,209**	**265,854**	**671,500**	**626,247**	**302,450**	**579,750**
	CAPITAL OUTLAY & CONTRIBUTIONS						
340-706-711	OFFICE FURNITURE	0	0	0	0	0	0
340-706-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-706-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
340-706-717	INSTRUMENTS/APPARATUS	0	0	0	0	0	0
340-706-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
340-706-722	LIGHT EQUIPMENT	0	0	0	0	0	0
340-706-723	MOTOR VEHICLES	0	0	0	0	0	0
340-706-724	HEAVY EQUIPMENT	0	0	0	0	0	0
340-706-725	OTHER EQUIPMENT	0	0	0	0	0	0
340-706-742	CONSTRUCTION	355,059	172,139	0	0	35,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**355,059**	**172,139**	**0**	**0**	**35,000**	**0**
	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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 AMORTIZATIO	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
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	0	(62,125)	0	0	0	0
Net Operating Revenues	**528,398**	**539,169**	**687,100**	**1,162,100**	**1,150,053**	**699,400**
Expenditures						
732-Airport Operations	716,386	664,624	673,704	1,578,704	1,470,609	652,487
Total Expenditures	**716,386**	**664,624**	**673,704**	**1,578,704**	**1,470,609**	**652,487**
(less) Transfers Out	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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	GROUNDS KEEPING 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/LICENSING	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	GROUNDSKEEPING 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
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
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	0	(61,544)	0	0	0	0
Net Operating Revenues	**694,429**	**967,785**	**945,000**	**1,040,585**	**1,054,617**	**1,135,000**
Expenditures						
520-TIF No. 1 Administration	408,719	735,853	831,372	831,372	831,822	941,850
Total Expenditures	**408,719**	**735,853**	**831,372**	**831,372**	**831,822**	**941,850**
(less) Transfers Out	(394,782)	(584,440)	(526,372)	(526,372)	(526,372)	(504,850)
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
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	0	0	0	0	0	0
Net Operating Revenues	**333,973**	**365,853**	**350,000**	**350,000**	**354,000**	**355,000**
Expenditures						
612-Hotel/Motel Tax	292,620	305,379	297,400	297,400	285,000	265,000
Total Expenditures	**292,620**	**305,379**	**297,400**	**297,400**	**285,000**	**265,000**
(less) Transfers Out	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Net Operating Expenditures	**287,620**	**300,379**	**292,400**	**292,400**	**280,000**	**260,000**
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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
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	0	0	0	0	0	0
Net Operating Revenues	**2,630**	**5,237**	**0**	**0**	**2,500**	**2,500**
Expenditures						
613-Land Purchases	0	0	0	0	0	0
Total Expenditures	**0**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**0**	**0**	**0**	**0**	**0**	**0**
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
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
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	0	0	0	0	0	0
Net Operating Revenues	**40,896**	**30,143**	**5,000**	**5,000**	**24,500**	**22,500**
Expenditures						
624-Library	0	19,975	0	0	8,375	0
Total Expenditures	**0**	**19,975**	**0**	**0**	**8,375**	**0**
(less) Transfers Out	0	0	0	0	0	0
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/LICENSING	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
131 PEG FUND						
Beginning Fund Balance	0	0	0	0	0	0
Revenues	**0**	**0**	**0**	**0**	**0**	**30,000**
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	**0**	**0**	**0**	**0**	**0**	**30,000**
Expenditures						
503-PEG ADMINISTRATION	0	0	0	0	0	30,000
Total Expenditures	**0**	**0**	**0**	**0**	**0**	**30,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	OPERATIONS						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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						
	CONTRACT SERVICES						
162-694-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-694-519	OTHER PROFESSIONAL SERVICES	7,560	10,350	0	0	0	0
162-694-521	COUNTY RECORDING FEES	0	0	0	0	0	0
162-694-539	OTHER CONTRACT SERVICES	56,616	27,646	0	125,000	125,000	0
	CONTRACT SERVICES TOTAL	**64,176**	**37,996**	**0**	**125,000**	**125,000**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-694-742	CONSTRUCTION	656,700	86,144	0	875,000	850,000	700,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**656,700**	**86,144**	**0**	**875,000**	**850,000**	**700,000**
	694-HOME PROGRAM-TDHCA	**720,876**	**124,140**	**0**	**1,000,000**	**975,000**	**700,000**
	802-MURPHY PARK IMPROVEMENTS						
	CONTRACT SERVICES						
162-802-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-802-519	OTHER PROFESSIONAL SERVICES	2,100	0	0	0	0	0
162-802-539	OTHER CONTRACT SERVICES	850	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**2,950**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-802-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
162-802-725	OTHER EQUIPMENT	20,394	0	0	0	0	0
162-802-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**20,394**	**0**	**0**	**0**	**0**	**0**
	802-MURPHY PARK IMPROVEMENTS	**23,344**	**0**	**0**	**0**	**0**	**0**
	901-2019 GO BONDS PROJECTS						
	CONTRACT SERVICES						
162-901-511	LEGAL SERVICES	62,044	22,702	0	0	0	0
162-901-512	ENGINEERING SERVICES	33,820	5,153	0	0	0	0
162-901-519	OTHER PROFESSIONAL SERVICES	2,960	0	0	0	0	0
162-901-528	ADVERTISING	100	0	0	0	0	0
162-901-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**98,923**	**27,855**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-901-741	PURCHASE LAND	0	798,244	0	0	0	0
162-901-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**0**	**798,244**	**0**	**0**	**0**	**0**
	901-2019 GO BONDS PROJECTS	**98,923**	**826,099**	**0**	**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						
	CONTRACT SERVICES						
162-902-511	LEGAL SERVICES	0	0	0	0	0	0
162-902-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-902-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
162-902-528	ADVERTISING	0	0	0	0	0	0
162-902-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-902-742	CONSTRUCTION	0	0	0	0	700,000	1,300,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**0**	**0**	**0**	**0**	**700,000**	**1,300,000**
	902-2021 CLFRF (ARP) FUNDS	**0**	**0**	**0**	**0**	**700,000**	**1,300,000**
	931-RESILIENT COMM PROGRAM						
	CONTRACT SERVICES						
162-931-512	ENGINEERING	0	0	0	0	0	0
162-931-519	OTHER PROFESSIONAL SERVICES	0	97,000	0	0	100,000	103,000
	CONTRACT SERVICES TOTAL	**0**	**97,000**	**0**	**0**	**100,000**	**103,000**
	931-RESILIENT COMM PROGRAM	**0**	**97,000**	**0**	**0**	**100,000**	**103,000**
	933-WELLNESS & REC CENTER						
	CONTRACT SERVICES						
162-933-528	ADVERTISING	0	186	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**186**	**0**	**0**	**0**	**0**
	933-WELLNESS & REC CENTER	**0**	**186**	**0**	**0**	**0**	**0**
	GRANT CAPITAL PROJECTS FUND TOTAL EXPENDITURES	**1,042,005**	**1,651,633**	**0**	**6,105,000**	**6,875,000**	**2,353,000**
	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
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	0	0	0	0	0	0
Net Operating Revenues	**897,522**	**883,461**	**876,000**	**876,000**	**923,246**	**875,000**
Expenditures						
632-Transportation	734,038	506,590	867,872	867,872	788,728	1,096,615
Total Expenditures	**734,038**	**506,590**	**867,872**	**867,872**	**788,728**	**1,096,615**
(less) Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	0
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
210	**TRANSPORTATION FUND**						
	OPERATING REVENUES						
210-330-234	INTERGOVERNMENTAL REVENUE	33,650	16,500	0	0	22,246	0
210-340-274	LATE PAYMENT FEE	0	0	0	0	0	0
210-340-289	CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
210-340-296	TRANSPORTATION USER FEE	863,872	866,961	876,000	876,000	876,000	875,000
210-430-331	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						
210-450-367	TRNSF IN FROM MDUS	0	0	0	0	0	0
210-450-370	INTERFUND TRANSFER IN	0	0	0	0	0	0
210-450-371	TRNSF IN FROM UTILITY FUND	0	0	0	0	0	0
	TRANSFERS TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
210-470-383	12.590M 2019 COs (3.985M)	0	0	0	0	0	0
210-470-391	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						
210-632-111	REGULAR FULL TIME	76,735	116,569	147,713	144,718	100,000	135,866
210-632-114	OVERTIME	10,948	11,328	0	0	10,000	8,000
210-632-115	LONGEVITY PAY	0	48	48	48	96	288
210-632-116	REGULAR PART-TIME	0	0	0	0	0	0
210-632-119	CERTIFICATION PAY	0	0	0	0	0	0
210-632-120	UNUM LIFE	108	188	292	292	150	450
210-632-121	FICA SOCIAL SECURITY	6,346	9,248	11,859	11,859	6,500	10,450
210-632-122	WORKERS COMPENSATION	192	339	300	300	300	3,990
210-632-123	STATE UNEMPLOYMENT TAXES	20	442	490	490	167	189
210-632-124	RETIREMENT-TMRS	12,033	17,476	21,467	21,467	14,000	19,568
210-632-126	HEALTH INSURANCE	13,008	19,709	26,208	26,208	20,000	31,350
210-632-127	DENTAL INSURANCE	457	637	864	864	500	615
210-632-128	LONG TERM DISABILITY	120	315	384	384	250	570
210-632-129	VISION INSURANCE	39	132	147	147	100	180
210-632-131	UNIFORMS (BUY)	0	0	0	0	0	0
210-632-141	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						
210-632-221	STREET REPAIR MATERIALS	511,412	239,263	533,000	533,000	533,000	656,099
210-632-222	STRIPING AND STREET SIGNS	0	0	0	0	0	184,000
210-632-415	TRUCKS, HEAVY EQUIP RENTAL	0	0	0	0	0	0
210-632-419	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						
210-632-512	ENGINEERING SERVICES	0	0	25,000	25,000	0	25,000
210-632-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
210-632-528	ADVERTISING	0	0	0	0	0	0
210-632-532	SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
210-632-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
210-632-541	ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
210-632-543	CREDIT CARD FEES	0	0	0	0	0	0
210-632-651	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**601,953**	**683,530**	**663,500**	**663,500**	**677,000**	**675,500**
Expenditures						
750-Municipal Drainage	453,193	310,159	578,530	578,530	589,980	675,500
Total Expenditures	**453,193**	**310,159**	**578,530**	**578,530**	**589,980**	**675,500**
(less) Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	0
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**						
	OPERATING REVENUES						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**2,344,249**	**2,600,554**	**2,505,000**	**2,505,000**	**2,605,000**	**0**
Expenditures						
721-Sanitation	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
Total Expenditures	**2,098,800**	**2,163,352**	**2,241,700**	**2,241,700**	**3,765,666**	**0**
(less) Transfers Out	(164,200)	(164,200)	(164,200)	(164,200)	(1,675,666)	0
Net Operating Expenditures	**1,934,600**	**1,999,152**	**2,077,500**	**2,077,500**	**2,090,000**	**0**
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
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	0	0	0	0	0	0
Net Operating Revenues	**13,060**	**15,376**	**40,000**	**40,000**	**48,500**	**33,500**
Expenditures						
812-Cemetery Permanent Fund	2,545	3,197	30,000	30,000	40,000	25,000
Total Expenditures	**2,545**	**3,197**	**30,000**	**30,000**	**40,000**	**25,000**
(less) Transfers Out	(2,545)	(3,197)	(30,000)	(30,000)	(40,000)	(25,000)
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
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	0	0	0	0	0	0
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	218,456	386,853	0	1,325,000	1,325,000	865,000
Total Expenditures	**698,174**	**2,093,580**	**0**	**1,670,000**	**1,670,000**	**7,900,000**
(less) Transfers Out	0	0	0	0	0	0
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
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	0	0	0	0	0	0
Net Operating Revenues	**38,041**	**25,239**	**0**	**0**	**17,000**	**5,632**
Expenditures						
570-Downtown Streets	667,758	0	0	0	0	0
Total Expenditures	**667,758**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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**
	TRANSFERS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**13,851**	**16,211**	**0**	**0**	**11,000**	**0**
Expenditures						
665-Performance Contract	114,993	19,023	0	0	0	0
Total Expenditures	**114,993**	**19,023**	**0**	**0**	**0**	**0**
(less) Transfers Out	(105,372)	(3,518)	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	TRANSFERS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**257,263**	**261,728**	**80,000**	**80,000**	**600,000**	**600,000**
Expenditures						
631-Roadway Impact Fee	20,534	0	0	0	0	0
Total Expenditures	**20,534**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**20,534**	**0**	**0**	**0**	**0**	**0**
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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
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
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	0	(1,833)	0	0	0	0
Net Operating Revenues	**498,454**	**413,408**	**0**	**175,000**	**175,000**	**0**
Expenditures						
500-2022 BOND	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
Total Expenditures	**2,836,116**	**4,915,116**	**0**	**1,245,000**	**1,245,000**	**200,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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**
	TRANSFERS						
500-450-370	INTERFUND TRANSFERS IN	0	1,833	0	0	0	0
	TRANSFERS TOTAL	**0**	**1,833**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
500-500-815	TRANSFER OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
Net Operating Revenues	**54,317,617**	**2,984,404**	**0**	**2,250,000**	**2,250,000**	**1,500,000**
Expenditures						
500-2023A BOND	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
Total Expenditures	**988,728**	**1,679,441**	**0**	**4,310,000**	**4,350,000**	**50,000,000**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**988,728**	**1,679,441**	**0**	**4,310,000**	**4,350,000**	**50,000,000**
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**						
	OPERATING REVENUES						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
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	0	380,067	0	0	0	0
Total Expenditures	**0**	**1,856,869**	**0**	**6,505,000**	**6,782,900**	**10,836,500**
(less) Transfers Out		0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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						
	CONTRACT SERVICES						
505-563-512	ENGINEERING SERVICES	0	571	0	0	200,000	0
505-563-519	OTHER PROFESSTIONAL 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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	592-NON-DEPARTMENTAL						
	CONTRACT SERVICES						
505-592-511	LEGAL SERVICES	0	9,500	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**9,500**	**0**	**0**	**0**	**0**
	DEBT SERVICE						
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
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	0	0	0	0	0	(4,000,000)
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	0	0	0	2,550,000	0	2,550,000
Total Expenditures	**0**	**0**	**0**	**8,000,000**	**900,000**	**11,300,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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						
	CONTRACT SERVICES						
506-540-512	ENGINEERING	0	0	0	125,000	0	125,000
	CONTRACT SERVICES TOTAL	**0**	**0**	**0**	**125,000**	**0**	**125,000**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
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	0	0	0	0	0	1,050,000
Total Expenditures	**3,502,541**	**1,394,692**	**0**	**1,975,000**	**2,325,000**	**1,050,000**
(less) Transfers Out	0	0	0	0	0	0
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/LICENSING	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
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
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	0	0	0	0	0	0
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	0	0	0	0	2,100,000	2,100,000
Total Expenditures	**0**	**0**	**0**	**0**	**2,100,000**	**5,383,525**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**0**	**0**	**0**	**5,000,000**	**5,125,000**	**100,000**
Expenditures						
580-Wastewater System CIP	0	0	0	5,000,000	125,000	5,000,000
Total Expenditures	**0**	**0**	**0**	**5,000,000**	**125,000**	**5,000,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
Net Operating Revenues	**964,703**	**1,332,579**	**1,127,959**	**1,127,959**	**1,167,028**	**1,070,808**
Expenditures						
517-Fleet Services	923,270	896,895	998,537	999,958	1,018,801	1,148,085
Total Expenditures	**923,270**	**896,895**	**998,537**	**999,958**	**1,018,801**	**1,148,085**
(less) Transfers Out	0	0	0	0	0	0
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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
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
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
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**						
	OPERATING REVENUES						
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**
	TRANSFERS						
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						
	CONTRACT SERVICES						
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**
	DEBT SERVICE						
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
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
	3	4	4	3
503 - Communications				
Director of Communications	-	-	1	1
Public Information Officer	-	-	1	1
Assistant Public Information Officer	1	1	-	-
	1	1	2	2
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
	2	2	3	3
505 - City Clerk				
City Clerk	1	1	1	1
Receptionist /Assistant City Clerk	1	1	1	1
	2	2	2	2
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	-
	6	6	6	5
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	-	-
	4.5	3.5	3.0	3.0

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	1	1	1	1
	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	2	3	3	3
	6	7	7	7
706 – Wastewater Treatment Plant (WWTP)				
Wastewater Supertintendent	1	1	1	1
Industrial Pre-Treatment Officer	1	1	1	1
Operators I, II	3	3	4	4
	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	7	10	10	10
	15	18	18	18
340 - Utility Fund Total:	26	30	31	31
732 - Airport				
Airport Manager	1	1	1	1
Airport Operations Specialist	1	1	1	1
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	1	1	1	1
370 - Cemetery Fund Total:	2	2	2	2
517 - Fleet Operating				
Fleet Services Superintendent	1	1	1	1
Mechanic/Senior Mechanic	1	1	2	2
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	-	3	3	3
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 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

(512) 309-6168
Phone *(area code and number)*

400 Porter Street, Taylor, TX, 76574-3600
Taxing Unit's Address, City, State, ZIP Code

https://www.taylortx.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:

1. **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.
2. **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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 §26.044
[24] 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 §26.0442
[26] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ _____
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] I

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)	$ 0.591368 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.591368 /$100
	D. Adopted Tax Rate	$ 0.591368 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,852,531,283
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.558774 /$100
	B. Unused increment rate (Line 66)	$ 0.000001 /$100
	C. Subtract B from A	$ 0.558773 /$100
	D. Adopted Tax Rate	$ 0.628774 /$100
	E. Subtract D from C	$ -0.070001 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,237,189,959
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.648953 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.648953 /$100
	D. Adopted Tax Rate	$ 0.648953 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,977,444,755
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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 *No-New-Revenue Rate Worksheet*. 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 *Voter-Approval Tax Rate Worksheet*.	0.221866
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet.*	$ 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.[48]

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 *No-New-Revenue Tax Rate Worksheet.*	$ _____ /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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)

Date amended: 08/05/02025

CITY OF TAYLOR COUNCIL

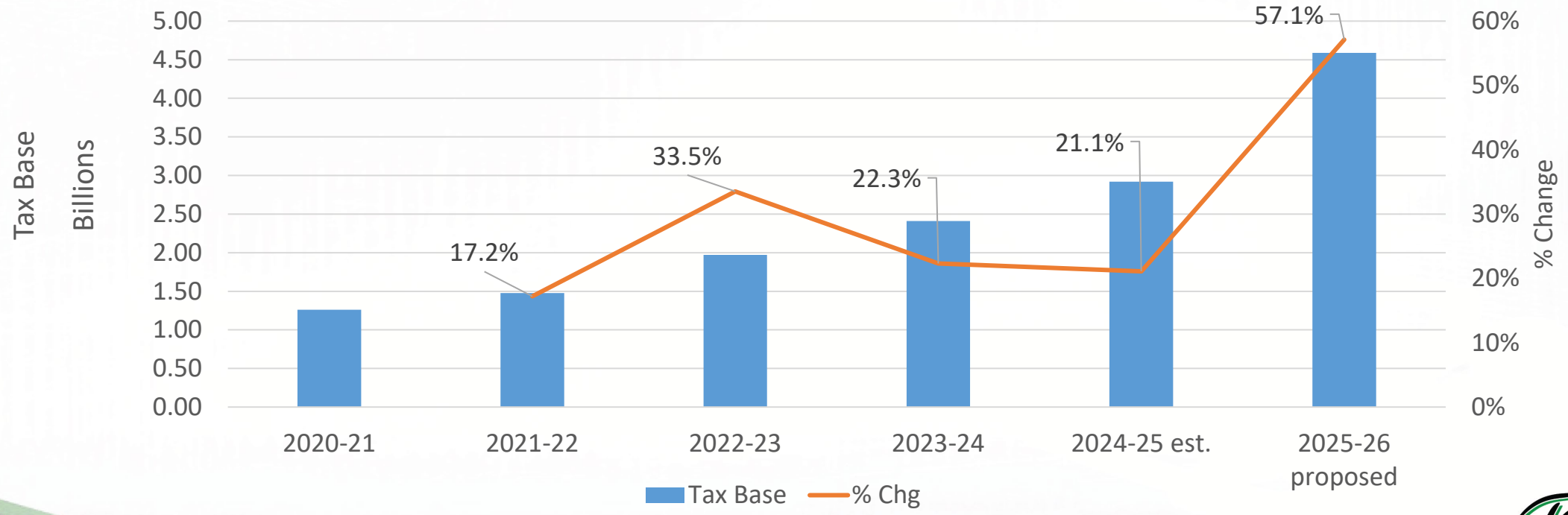
Left to Right: Greg Redden (District 1), Shelli Cobb (District 2), Mayor Dwayne Ariola (At-Large), Mayor Pro Tem Kelly Cmerek (District 3), Heather Long (District 4)

FY26 Proposed Budget

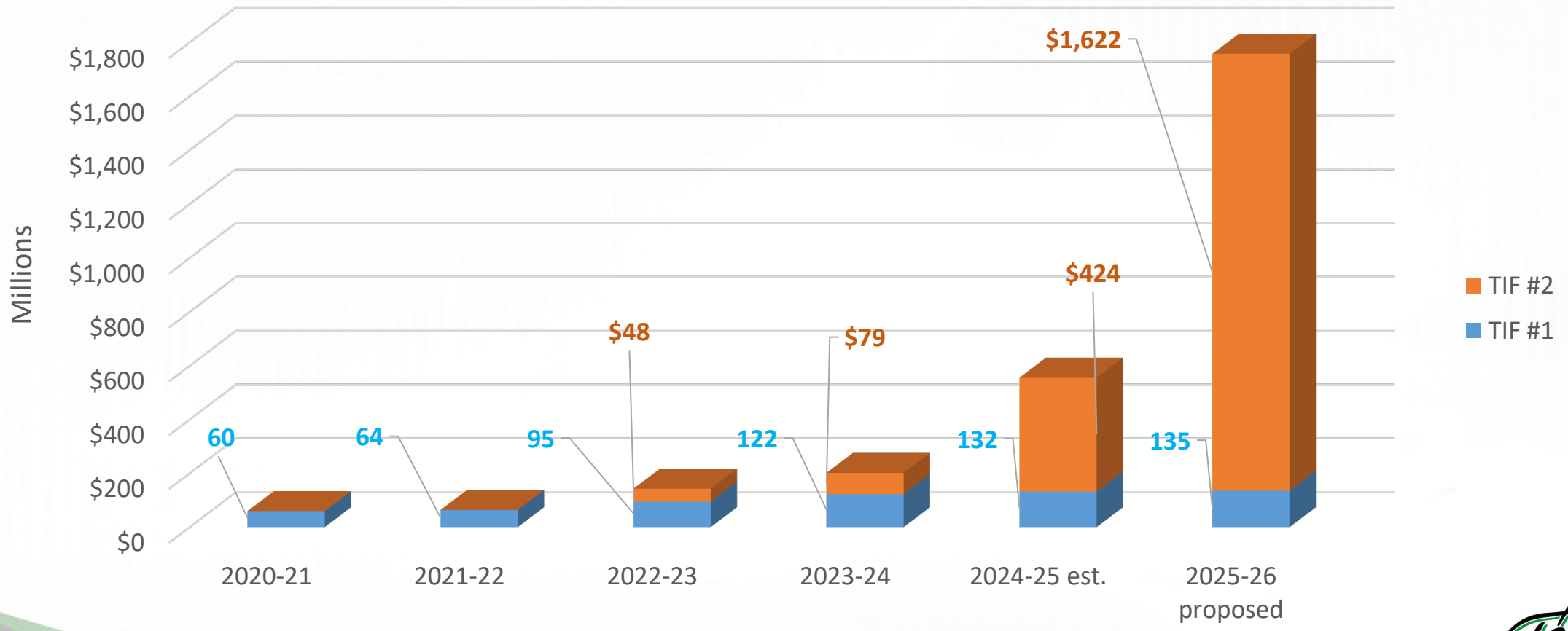
August 14, 2025

Tax Base Growth

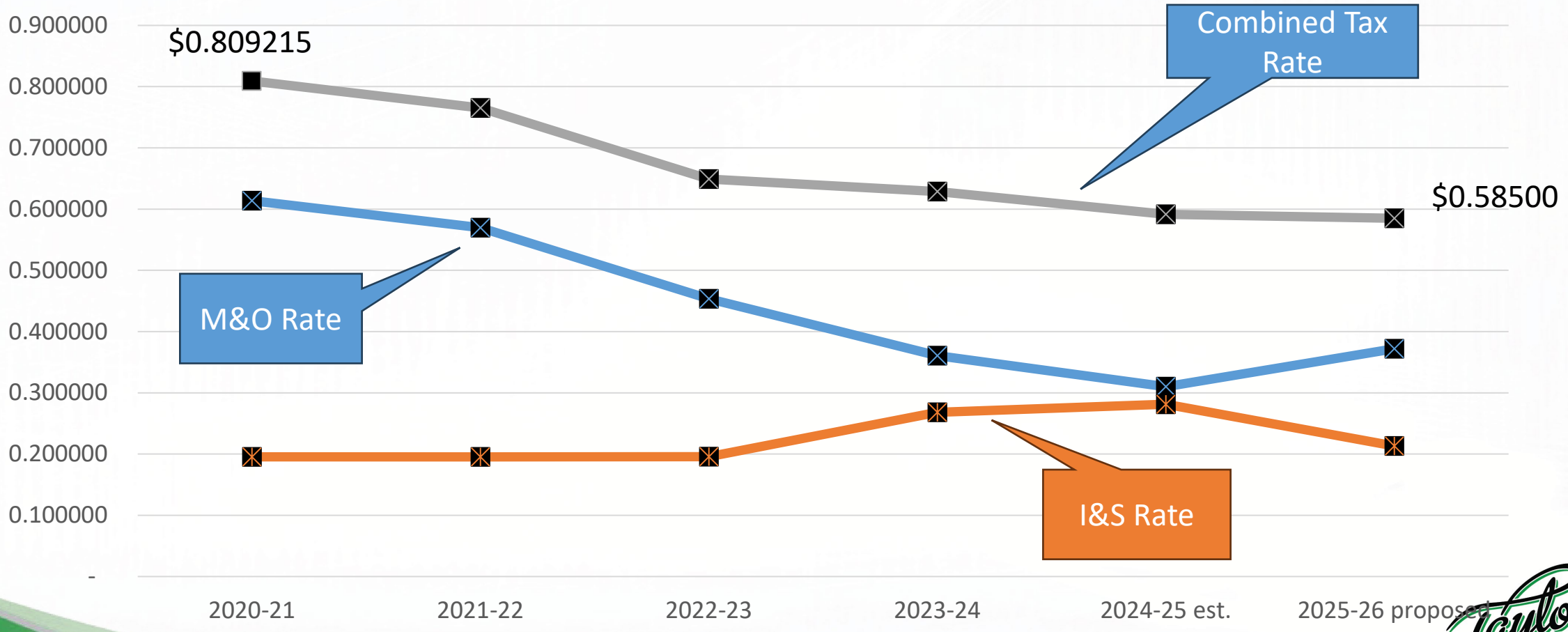
Property Tax Base Growth vs % Change



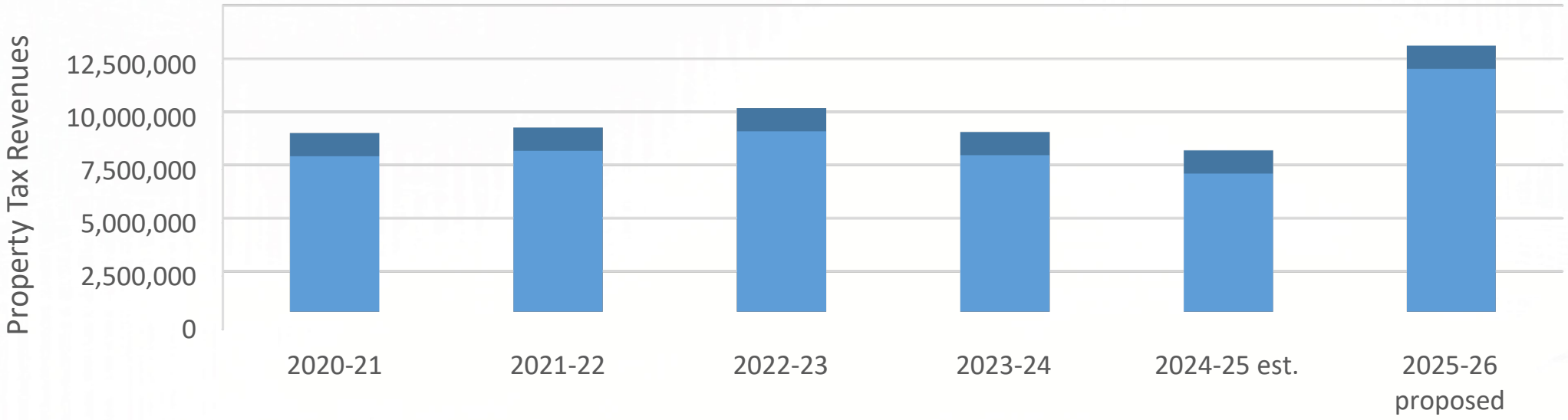
Downtown TIF & Samsung TIF Tax Base



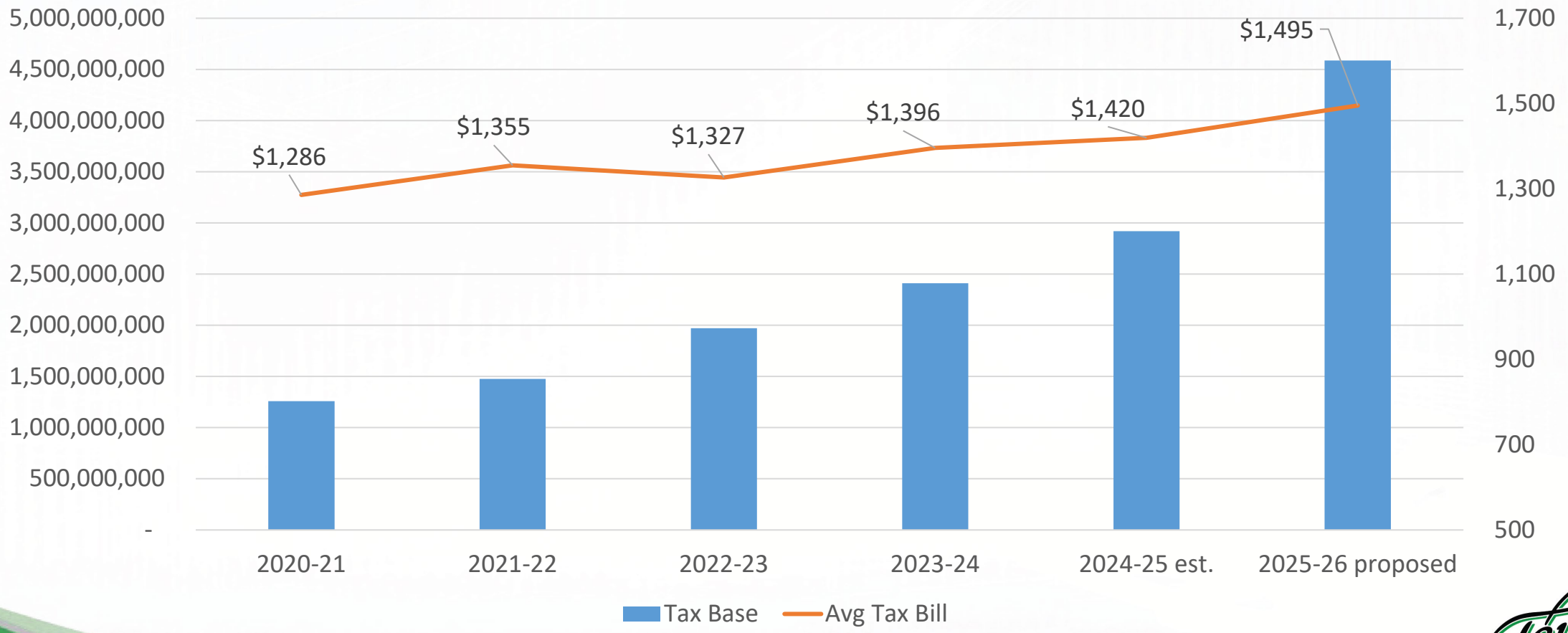
Property Tax Rates



Property Tax Revenues (General Fund Only)



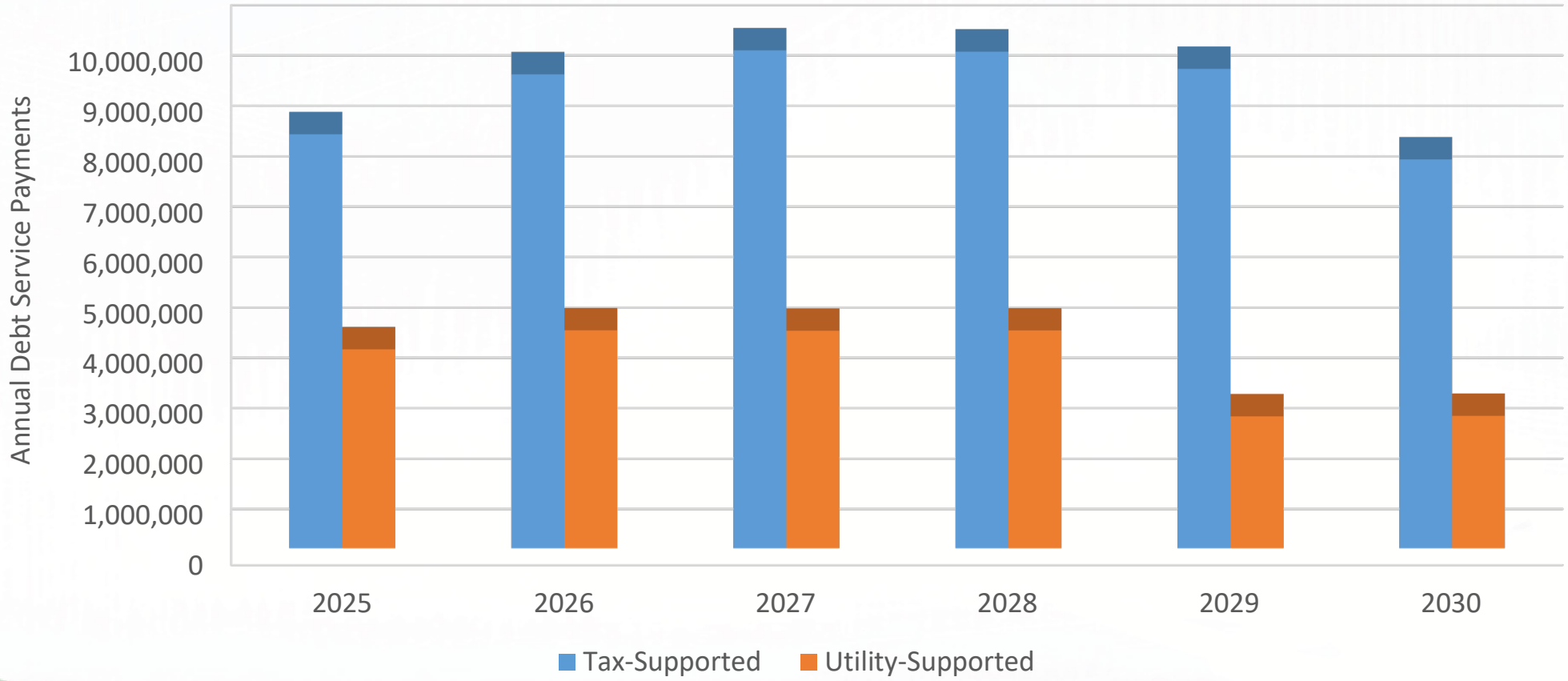
Tax Base vs Avg Tax Bill (Homeowner)



Average Tax Bills

- City tax rate has declined 27.7% since FY21 (from 80.9 cents to 58.5 cents)
- However, average homeowner Tax bills have increased average of 3.1% since FY21 due to increased property values.
- But during that same period, Consumer Price Index (CPI) for this region has increased average of 4.75%.

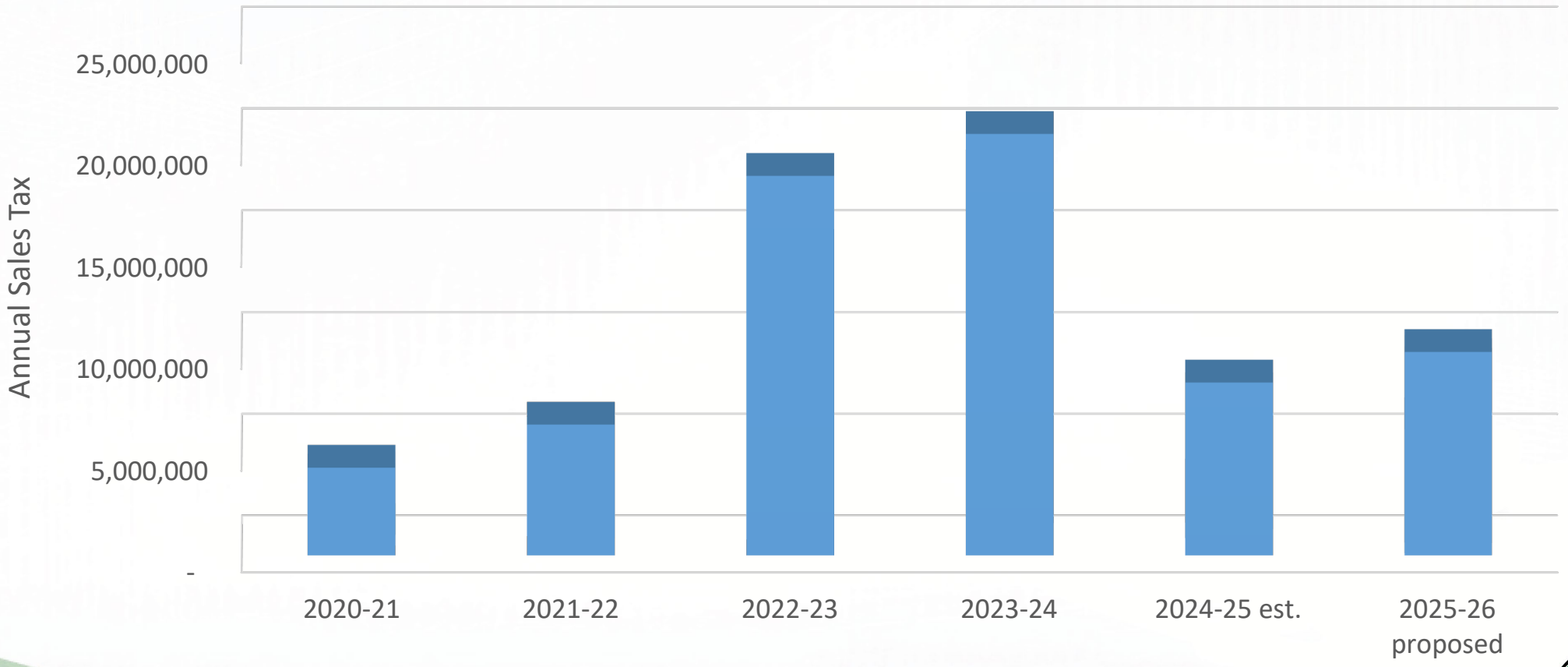
Annual Debt Service



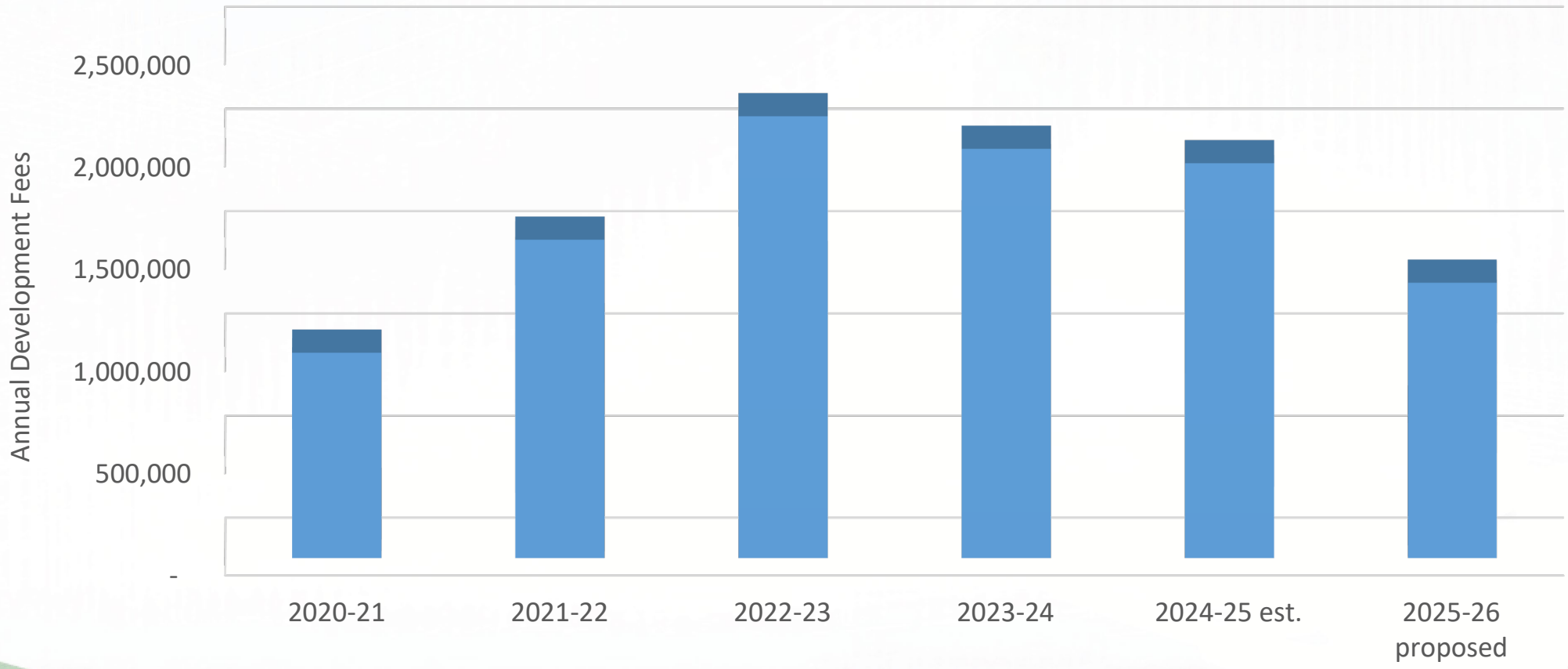
Calculated Tax Rates (per statute)

- No-new-revenue tax rate (NNR) is the tax rate that would bring in the same amount of taxes as last year if you compare properties taxed in both years.
- The Voter-approval rate (VAR) is the highest rate that can be adopted without having an election.
- The calculated NNR is $0.512380 per $100
- The calculated VAR is $0.585000 per $100
- The City Manager's proposed budget is based on a recommended tax rate of $0.585000.

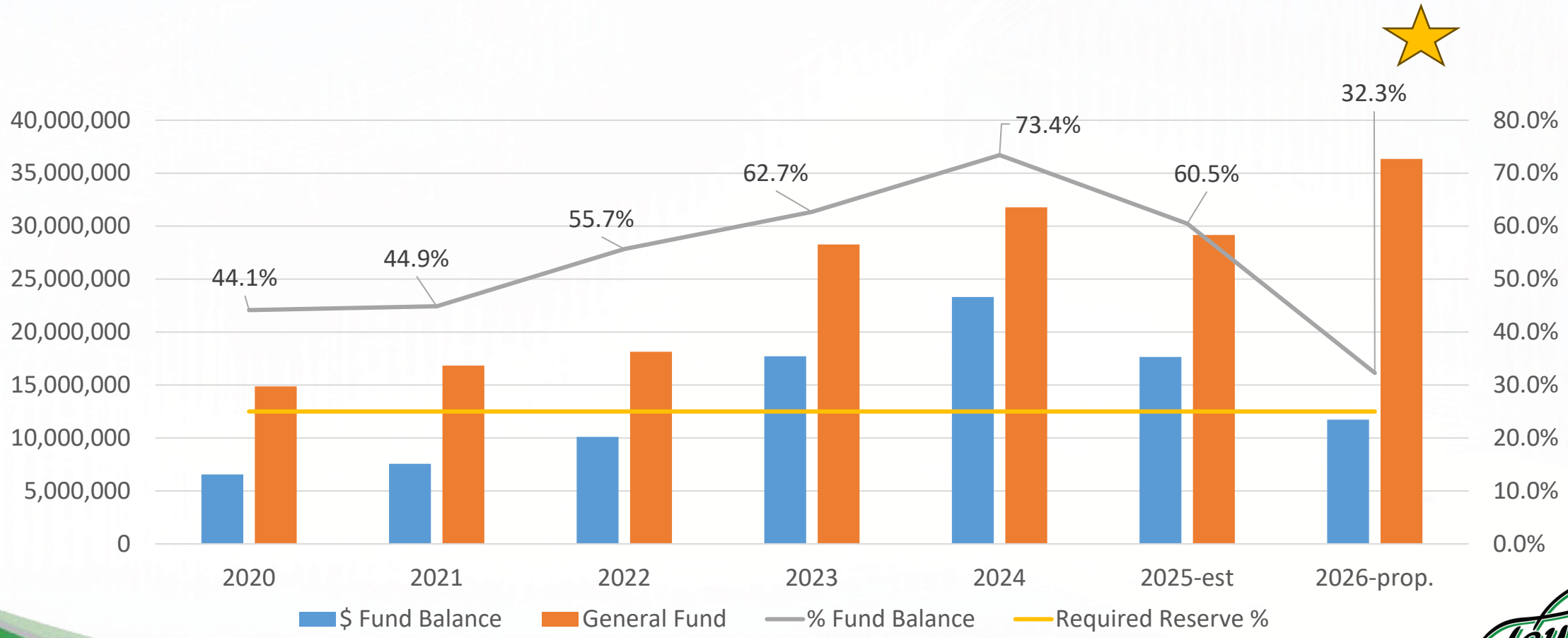
Other Major General Fund Revenue Sources – Sales Tax



Other Major General Fund Revenue Sources – Development Fees

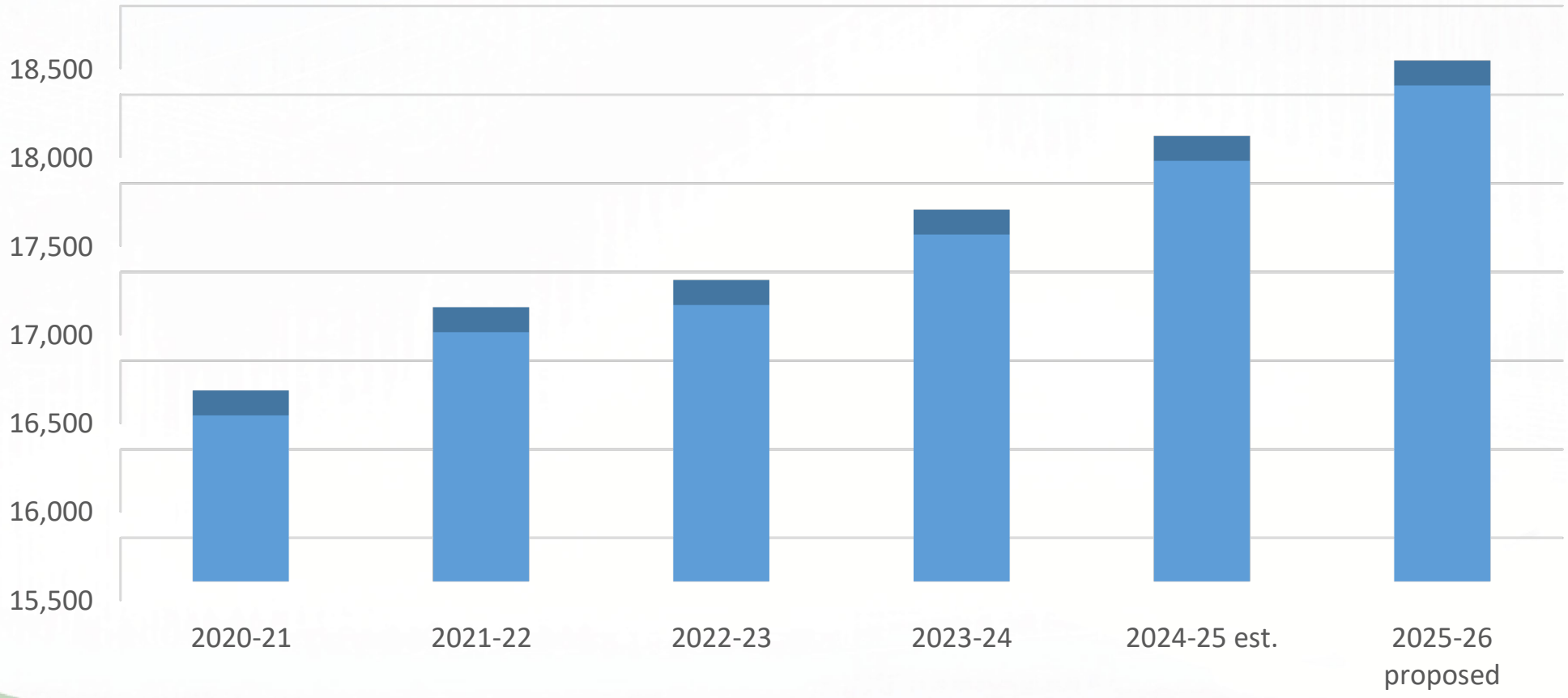


General Fund Expenditures vs Fund Balance

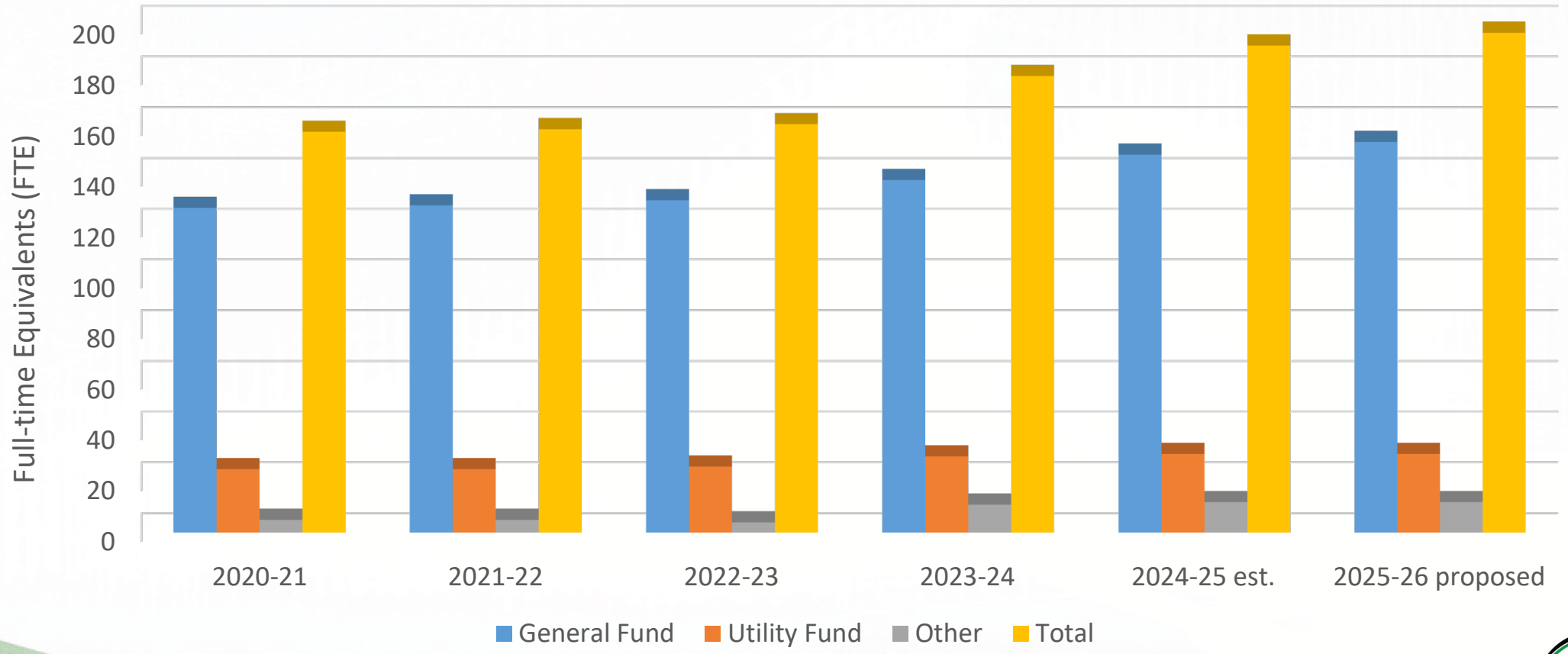


Fund Balance % in FY26 includes 1x use of $4M for Public Works Bldg

Population Growth



Budgeted Position Growth



FY 2026 New Positions

Department	Position	FY26 Cost	Notes
Fire Department	Firefighters (6)	$177,000	Contingent upon award of SAFER grant. Local match is 25%; 25%; 65%; 100%.
Police Department	Communications Officer (1)	$83,380	
Police Department	Property & Evidence Technician (1)	$80,595	
Police Department	Police Officer (1)	$93,731	
Public Works	Street Maintenance Worker (1)	$56,000	

FY26 Budget – Where the money goes

PUBLIC SAFETY, 30%

GENERAL ADMINISTRATION, 24%

DEBT SERVICE, 24%

STREETS & GROUNDS, 8%

PARKS & RECRETAION, 7%

DEVELOPMENT SVCS, 7%

Fund Summary – Operating Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
General Fund	32,070,459	36,337,342	13.3%
Utility Fund	17,570,330	16,103,070	-8.4%
Airport Fund	673,704	652,487	-3.1%
Cemetery Fund	328,509	379,490	15.5%

Fund Summary – Other Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
Special Revenue Funds	7,192,616	13,907,217	93.4%
Capital Project Funds	300,000 *	92,670,025	30790.0%
Internal Service Funds	5,116,973	3,147,173	-38.5%
Debt Service Funds	12,683,602	14,178,029	11.8%

* Bond funds were not included in adopted FY 2025 Budget

Surplus Use Tax Expenditures (Prior Years)

Description	Amount
Winter Storm – 2023 *	$ 5,556,176
Vehicles	1,503,238
Equipment	970,185
Animal Shelter	710,000
Cemetery Building	650,000
Facility upgrades	644,625
Streets	589,338
Public Safety	324,448
Parks & Recreation	241,500
TOTAL	$ 11,189,510

* Waiting on final FEMA review of reimbursement for Winter Storm Mara. If approved, the amount reimbursed will be $3.9m to add back to fund balance reserves.

FY26 Budget Assumptions

GENERAL FUND

- Recommended tax rate = 58.5 cents (reduction of 0.64 cents)
- FY26 sales tax estimate is $10 million, however only $9 million is allocated. The remaining $1 million will depend on actual use tax collections (with 50% subject to Ch. 380 incentive agreement.)
- All development-related fees are conservative, i.e., less than current year projections.
- Franchise fees (gas, electric, solid waste) are conservative. However, solid waste will become part of the General Fund budget.

FY26 Budget Assumptions

UTILITY FUND

- Water Rate Model is under review – no rate increase for water or sewer is recommended.
- Rates are sensitive to demand assumptions. Until we have greater certainty with Samsung consumption (water) and flows to the WWTP (sewer), revenue estimates are conservative.
- Replacement vehicles and equipment are postponed one year.

Next Steps

- Tonight – vote on a proposed (maximum) tax rate and schedule a public hearing recommended for Weds. Sep 10.
- Aug 28 – City Council meeting to introduce ordinances adopting the FY 2026 budget and tax rate. (Also possible discussion of any adjustments to the proposed budget.)
- Sep 10 – public hearings on both the proposed budget and tax rate.
- Sep 10 – vote to adopt budget; then vote to adopt tax rate

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
503 PUBLIC INFORMATION	COUNCIL STREAM SUBTITLES	$26,000	New Dedicated PEG Fund
504 HUMAN RESOURCES	EMPLOYEE ENGAGEMENT/EMPLOYEE DEVELOPMENT	$18,660	
504 HUMAN RESOURCES	TRAINING	$10,000	
522 DEVELOPMENT SERVICES	ADDITIONAL CODE ENFORCEMENT ABATEMENT COSTS	$35,000	
522 DEVELOPMENT SERVICES	ASSISTANT DIRECTOR (PROMOTION)	$31,896	
522 DEVELOPMENT SERVICES	COMPREHENSIVE PLAN/LAND DEV CODE UPDATE	$250,000	

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
524 MAIN STREET	PUBLIC ART ACQUISITION	$25,000	DOWNTOWN TIF
524 MAIN STREET	PUBLIC ART PROJECTS	$12,000	DOWNTOWN TIF
524 MAIN STREET	FUNDING FOR CONTRACTED ECONOMIC DEVELOPMENT SUPPORT	$100,000	DOWNTOWN TIF (as-needed)
532 PUBLIC LIBRARY	PROGRAMMING	$10,000	
542 FIRE	FY25 SAFER GRANT APPLICATION – MATCH (6 Firefighter positions)	$177,000	LOCAL MATCH ★
542 FIRE	CITY BUILDING CODE UPDATES	$50,000	
542 FIRE	RESCUE / WILDLAND PPE	$33,000	
542 FIRE	SCBA REPLACEMENT (4)	$60,000	
542 FIRE	HYDRAULIC RESCUE TOOLS	$100,000	
542 FIRE	RESCUE LIFTING BAGS	$15,000	

★ If SAFER grant is not approved, Fire Department requests to use local match funds to hire a Battalion Chief which would be a new rank.

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
552 POLICE	PROPERTY AND EVIDENCE TECHNICIAN (NEW)	$80,595	
552 POLICE	COMMUNICATIONS OFFICER (NEW)	$83,380	
552 POLICE	CELLBRITE- PHONE INVESTIGATIONS SOFTWARE	$21,750	
552 POLICE	EMPLOYEE TRAINING	$10,000	
552 POLICE	NIGHT SHIFT DIFFERENTIAL PAY	$23,400	
552 POLICE	ADDITIONAL OVERTIME FUNDS	$29,600	
558 ANIMAL CONTROL	KENNEL TECHNICIAN (CONTRACT SVCS.)	$46,300	PROVIDE SAME SERVICE LEVEL AS FY25
558 ANIMAL CONTROL	VETERINARIAN SERVICES	$25,000	
558 ANIMAL CONTROL	OVERTIME	$17,600	

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
563 STREETS AND GROUNDS	EMULSION OIL-LEVEL-UPS/PATCHING	$18,000	TUF Funds
563 STREETS AND GROUNDS	SIGNAGE (STOP, YIELD, STREET NAMES, ETC.)	$30,000	TUF Funds
563 STREETS AND GROUNDS	MAINT-DWNTWN LIGHTS/RADAR SIGNS/SCHOOL ZONE LIGHTS/TRAFFIC LIGHT	$20,000	TUF Funds
563 STREETS AND GROUNDS	CDL LICENSE- 4 EMPLOYEES	$16,000	
563 STREETS AND GROUNDS	TREE REMOVAL SERVICES	$7,500	
563 STREETS AND GROUNDS	STREET MAINTENANCE WORKER	$56,000	RESTORE FUNDING FOR POSITION ★
563 STREETS AND GROUNDS	SCHOOL ZONE LIGHTS REPLACEMENT	$64,000	TUF Funds
563 STREETS AND GROUNDS	MESSAGE BOARDS- QTY 2	$20,000	TUF Funds
563 STREETS AND GROUNDS	MOBILE TREE SHREDDER RENTAL	$20,000	
563 STREETS AND GROUNDS	CONCRETE WORK/CURB & GUTTER, SIDEWALK REPLACEMENT		see proposed fy25 CO

★ • Position funding was redirected to Animal Services for kennel tech. in prior year.

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
563 STREETS AND GROUNDS	STRIPING	$90,000	TUF Funds
563 STREETS AND GROUNDS	SOFTWARE LICENSES-8 NEW RADAR SIGNS FROM GRANT	$12,000	
563 STREETS AND GROUNDS	HERBICIDE TRUCK	$150,000	
565 PARKS AND RECREATION	PARKS OPERATIONS SUPERVISOR (PROMOTION)	$6,836	
565 PARKS AND RECREATION	WILDLIFE SERVICES- DUCK MANAGEMENT	$20,000	
565 PARKS AND RECREATION	CARGO VAN	$57,000	
566 BUILDING MAINTENANCE	HVAC SYSTEM MAINTENANCE INCREASE	$15,000	
566 BUILDING MAINTENANCE	EXTERIOR PAINTING MOODY MUSEUM	$23,946	
575 INFORMATION TECHNOLOGY	UPGRADE MICROSOFT LICENSES FOR SECURITY TO ESSENTIAL SUITE PER USER	$32,400	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
500 CITY COUNCIL	CASA OF WILLIAMSON COUNTY	$25,000	
503 PUBLIC INFORMATION	LEAD TAYLOR REIMAGINED	$12,380	
503 PUBLIC INFORMATION	WEBSITE CHAT BOT	$18,400	
505 CITY CLERK	PIA (OPEN RECORDS) SOFTWARE	$12,400	
517 FLEET SERVICES	TRUCK FOR MECHANIC	$77,277	
517 FLEET SERVICES	FORKLIFT	$62,081	
522 DEVELOPMENT SERVICES	VEHICLE - CODE ENFORCEMENT SUPERVISOR	$52,842	
522 DEVELOPMENT SERVICES	REPLACEMENT SOFTWARE SYSTEM FOR PLANNING, PERMIT AND CODE ENFORCEMENT	$41,000	
522 DEVELOPMENT SERVICES	PLANS EXAMINER (NEW)	$78,492	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
522 DEVELOPMENT SERVICES	PRE-APPROVED BUILDING PLANS	$20,000	
522 DEVELOPMENT SERVICES	PLANNING TECH (NEW)	$82,833	
522 DEVELOPMENT SERVICES	REMODELED OFFICE AREA FOR REQUESTED EMPLOYEES	$15,000	
522 DEVELOPMENT SERVICES	PERMIT SOFTWARE	$60,000	
522 DEVELOPMENT SERVICES	SCANNING PLAN ROLLS	$50,000	
522 DEVELOPMENT SERVICES	PERMIT TECHNICIAN (NEW)	$69,768	
522 DEVELOPMENT SERVICES	NEARMAP	$10,000	
524 MAIN STREET	HISTORIC PRESERVATION COMMISSION TRAINING	$10,934	
522 DEVELOPMENT SERVICES	PERMIT FEE COST RECOVERY AUDIT	$35,000	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
542 FIRE	EQUIPMENT FOR NEW LADDER TRUCK	$200,000	FY 2027
542 FIRE	BATTALION CHIEF POSITIONS (3) (NEW)	$504,100	
542 FIRE	NEW ENGINE FOR FUTURE FIRE STATION #3	$1,300,000	
552 POLICE	PROBLEM ORIENTED POLICING (POPS) UNIT (4) (NEW)	$718,111	
552 POLICE	PATROL LIEUTENANT (1) (NEW)	$274,955	
552 POLICE	CRIME SCENE/ CRASH RECONSTRUCTION EQUIPMENT	$125,760	
552 POLICE	POLICE INFO. TECH. SUPPORT SPECIALIST (NEW)	$104,062	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
558 ANIMAL CONTROL	ANIMAL SERVICES DIRECTOR (OPT A) (NEW)	$118,669	EITHER OPTION A OR B
558 ANIMAL CONTROL	ANIMAL SHELTER MANAGER (OPT B) (NEW)	$101,859	EITHER OPTION A OR B
563 STREETS AND GROUNDS	NEW PUBLIC WORKS BLDG – FF&E	$250,000	
563 STREETS AND GROUNDS	CEMETERY WORKER (NEW)	$58,903	
565 PARKS AND RECREATION	PARKS OPERATIONS SUPERVISOR (NEW)	$85,522	
565 PARKS AND RECREATION	ATHLETIC FIELD TECHNICIAN (NEW)	$56,021	
565 PARKS AND RECREATION	ATHLETIC COORDINATOR (NEW)	$77,381	
566 BUILDING MAINTENANCE	BUILDING MANTENANCE TECHNICIAN (NEW)	$97,039	
575 INFORMATION TECHNOLOGY	INFO. TECH. SPECIALIST (NEW)	$129,354	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
615 CONTRIBUTE CIVIC PROGRAMS	CROWD SECURITY - VEHICLE BARRICADES	$57,000	
615 CONTRIBUTE CIVIC PROGRAMS	HOLIDAY/CHRISTMAS DECORATIONS	$50,000	
626 MUNICIPAL COURT TECHNOLOGY	TICKET WRITER REPLACEMENTS	$31,408	
632 TRANSPORTATION FUND	OVERTIME FUNDS	$14,000	
706 WASTEWATER TREATMENT PLANT	WWT PUMP & MOTOR INVENTORY	$100,000	
706 WASTEWATER TREATMENT PLANT	WWTP ATV	$25,000	
706 WASTEWATER TREATMENT PLANT	CHEVROLET 1/2 TON	$45,000	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
708 DISTRIBUTION/COLLECTION	NORTH PUMP STATION - PUMP & MOTOR INVENTORY	$300,000	
708 DISTRIBUTION/COLLECTION	TOWER MAINTENANCE - TCEQ COMPLIANCE	$120,000	
708 DISTRIBUTION/COLLECTION	INSERTION VALVE	$80,000	
732 AIRPORT OPERATIONS	REPLACEMENT MOWER	$22,000	
750 MUNICIPAL DRAINAGE	DETENTION POND FENCE REPAIR	$20,000	
750 MUNICIPAL DRAINAGE	EQUIPMENT OPERATOR FOR CITYWIDE SWEEPER PROGRAM (NEW)	$73,886	
761 CEMETERY OPERATING	ROBOTIC MOWERS	$35,000	
761 CEMETERY OPERATING	CEMETERY AVENUE E LEVEL-UP/REPAVE	$25,000	
761 CEMETERY OPERATING	GROUND PENETRATING RADAR	$35,000	
	TOTAL	$6,604,811	

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure Quality of Life Economic Vitality

Agenda Item Number: 13.

Agenda Title: **Hold a Public Hearing on Ordinance 2025-30, an ordinance fixing and levying an ad valorem tax for Tax Year 2025 (Fiscal Year 2026).**

Council Action to be Taken: Conduct a public hearing on Ordinance No. 2025-30 adopting a tax rate for Fiscal Year 2026.

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

The governing body is required to adopt a tax rate before the start of the fiscal year. Adoption of tax rate must be after a budget has been adopted and after a public hearing.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

State law requires that the governing body adopt a tax rate before the start of the fiscal year and after it has approved a budget and held a public hearing. The City Manager submitted his proposed budget to the City Clerk on August 11, 2025 and formally presented the budget at the August 14, 2025 City Council meeting. At that same meeting, the City Council voted to consider a proposed tax rate of $0.585000 per $100 valuation and scheduled a public hearing for September 10, 2025. Introduction of this ordinance occurred at the August 28, 2025 meeting. Notice of the public hearing was published in the Taylor Press on August 31, 2025 as well as the City's website and cable channel.

The proposed tax rate of $0.585000 is a decrease of $0.006368 from the previous year's tax rate of $0.591368. The No-New-Revenue Rate, which is the rate that would produce the same amount of taxes if applied to the same properties taxed in both years, is $0.512380. The Voter-Approval Rate is $0.585000.

3. PROS and CONS

PROS	CONS

• Receive public input prior to voting on the proposed tax rate. • State law requires a public hearing prior to adopting a tax rate.	• n/a

4. RECOMMENDATION

Recommend conducting a public hearing on the proposed tax rate for FY 2026.

5. FUNDING SOURCE

General Fund and Debt Service Fund

6. TIMELINE

Introduce Ordinance August 28, 2025
Public Hearing and Adoption September 10, 2025.

7. OTHER OPTIONS

8. ATTACHMENTS

1. CTA Notice of Tax Rates
2. Tax Rate Ordinance 2025-30
3. 2025 City of Taylor Tax Rate Calculations
4. FY26_ProposedTaxRate_PublicHearing_9.10.25

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 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.

ORDINANCE NO. 2025-30

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

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

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

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

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

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

SUMMARY

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

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

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

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

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

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

PASSED, APPROVED, and **ADOPTED** on the _____the day of September, 2025.

_____
Dwayne Ariola, Mayor
Taylor City Council

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder, City Attorney

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Taylor
Taxing Unit Name

(512) 309-6168
Phone *(area code and number)*

400 Porter Street, Taylor, TX, 76574-3600
Taxing Unit's Address, City, State, ZIP Code

https://www.taylortx.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:

1. **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.
2. **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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 §26.044
[24] 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 §26.0442
[26] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ _____
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] I

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)	$ 0.591368 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.591368 /$100
	D. Adopted Tax Rate	$ 0.591368 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,852,531,283
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.558774 /$100
	B. Unused increment rate (Line 66)	$ 0.000001 /$100
	C. Subtract B from A	$ 0.558773 /$100
	D. Adopted Tax Rate	$ 0.628774 /$100
	E. Subtract D from C	$ -0.070001 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,237,189,959
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.648953 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.648953 /$100
	D. Adopted Tax Rate	$ 0.648953 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,977,444,755
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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 *No-New-Revenue Rate Worksheet*. 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 *Voter-Approval Tax Rate Worksheet*.	0.221866
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet.*	$ 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.[48]

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 *No-New-Revenue Tax Rate Worksheet.*	$ _____ /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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

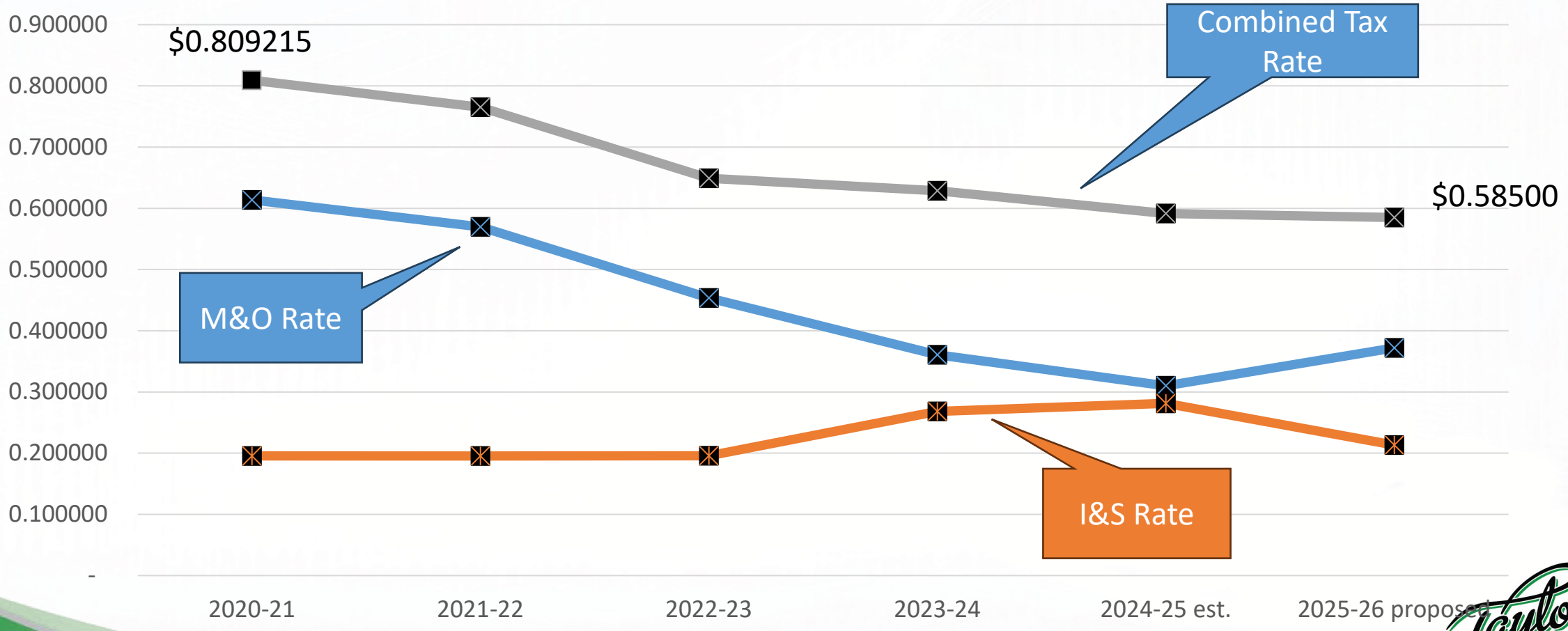
[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 08/05/02025

FY26 Proposed Tax Rate Public Hearing

September 10, 2025

Property Tax Rates

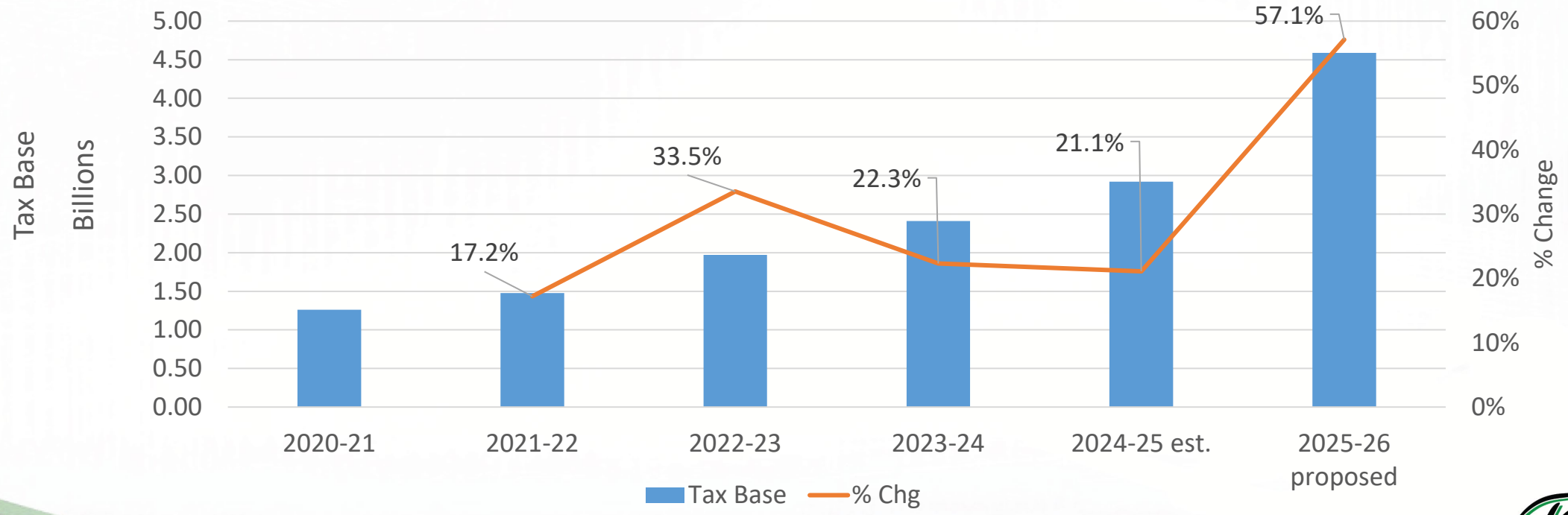


Calculated Tax Rates (per statute)

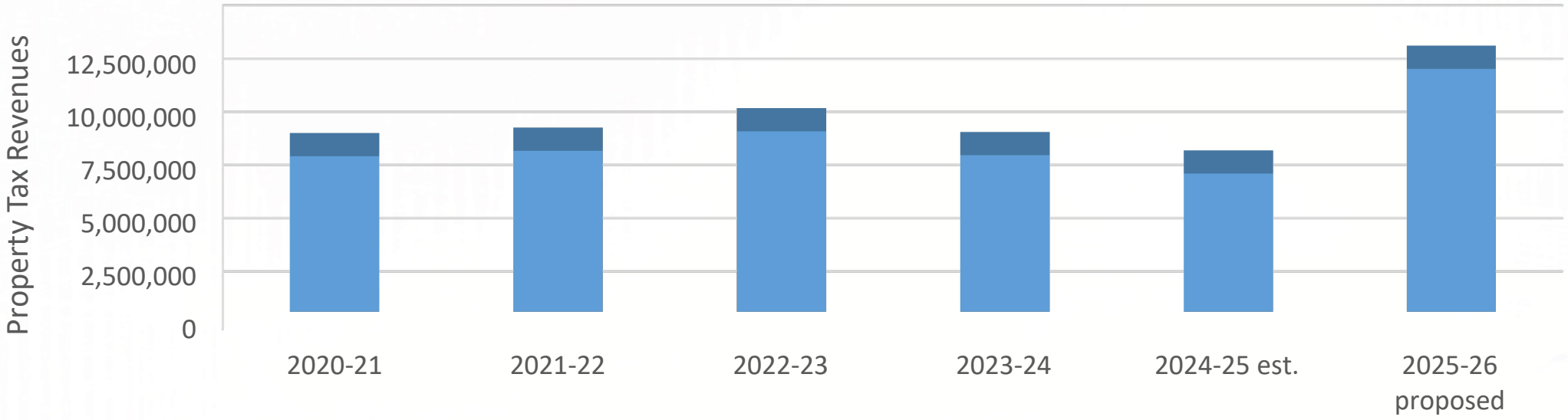
- No-new-revenue tax rate (NNR) is the tax rate that would bring in the same amount of taxes as last year if you compare properties taxed in both years.
- The Voter-approval rate (VAR) is the highest rate that can be adopted without having an election.
- The calculated NNR is $0.512380 per $100
- The calculated VAR is $0.585000 per $100
- The City Manager's proposed budget is based on a recommended tax rate of $0.585000.

Tax Base Growth

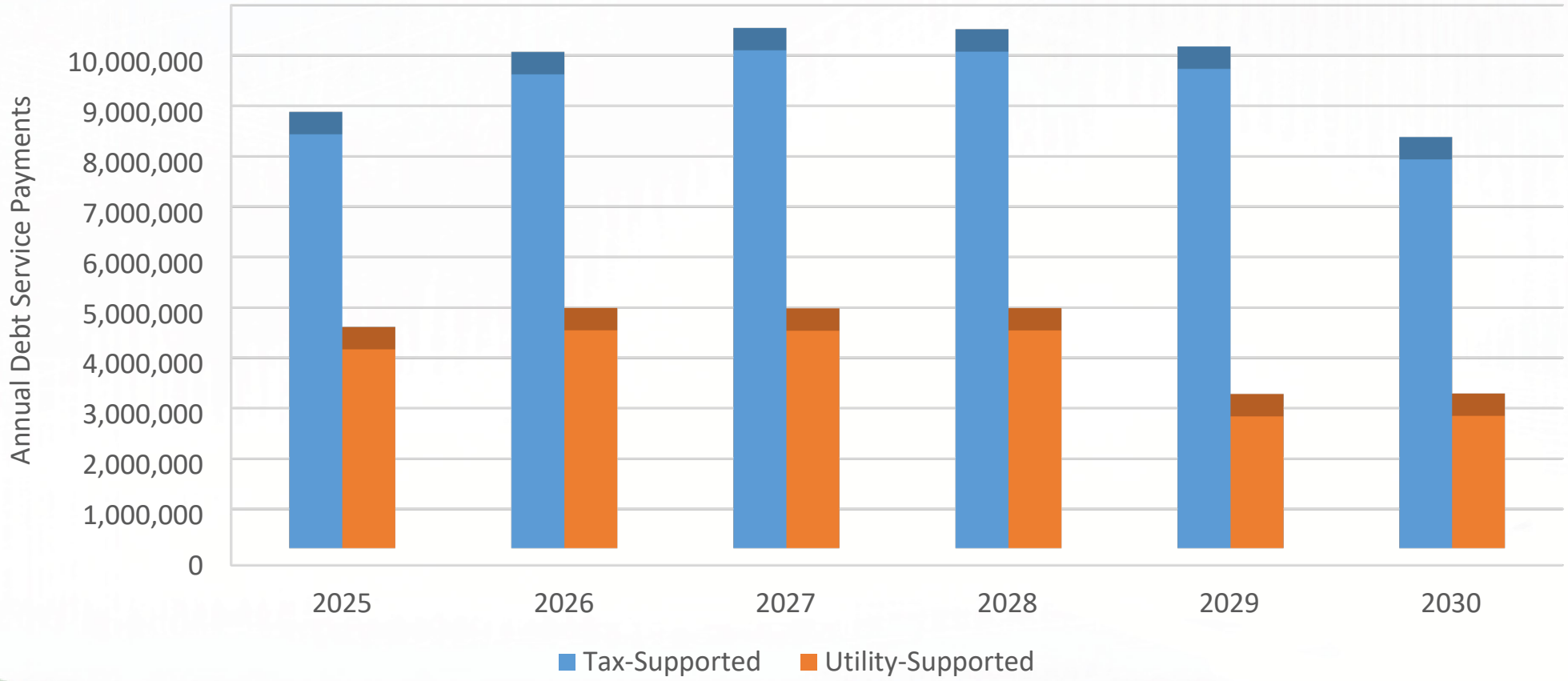
Property Tax Base Growth vs % Change



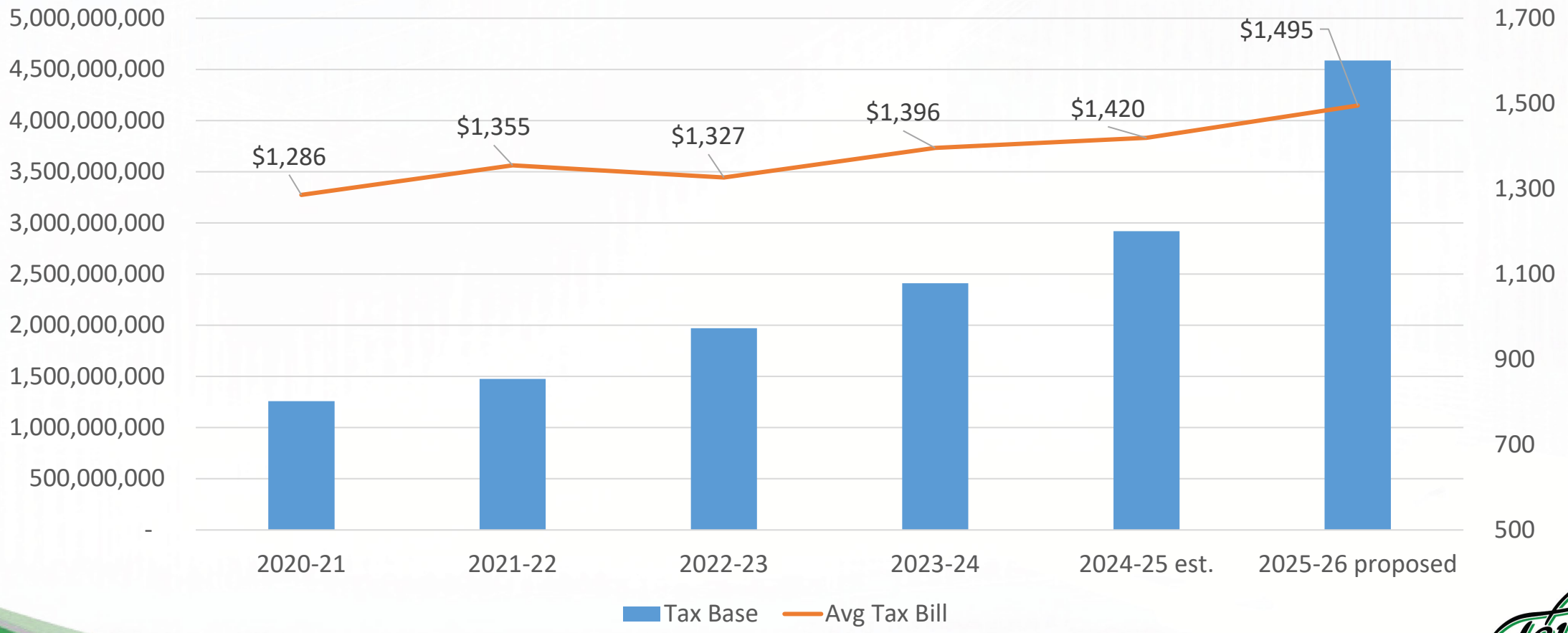
Property Tax Revenues (General Fund Only)



Annual Debt Service



Tax Base vs Avg Tax Bill (Homeowner)



Average Tax Bills

- City tax rate has declined 27.7% since FY21 (from 80.9 cents to 58.5 cents)
- However, average homeowner Tax bills have increased average of 3.1% since FY21 due to increased property values.
- But during that same period, Consumer Price Index (CPI) for this region has increased average of 4.75%.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure Quality of Life Economic Vitality

Agenda Item Number: 14.

Agenda Title: **Discussion, consideration, and possible action on Ordinance No. 2025-29, an ordinance approving and adopting an annual budget for Fiscal Year 2026.**

Council Action to be Taken: Discuss and consider adopting the Annual Budget for FY 2026.

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

After conducting a public hearing, the governing body can consider adoption of a Budget for FY 2026. State law requires that the City Council adopt a budget before it can adopt a tax rate.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City Manager submitted his proposed budget for FY 2026 to the City Clerk on August 11, 2025 and formally presented the budget at the August 14, 2025 City Council meeting. Notice of the public hearing was published in the Taylor Press on August 31, 2025 and on the City's website. This ordinance was introduced at the August 28, 2025 City Council meeting.

Per section 102.007 of the Texas Local Government Code, at the conclusion of the public hearing, the governing body shall take action on the proposed budget. A vote to adopt the budget must be a record vote.

The City Council can consider adoption of the proposed budget with or without amendment. After the budget is approved, the City Council can then adopt a tax rate for the upcoming fiscal year. Adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote to ratify the property tax increase reflected in the budget.

3. PROS and CONS

4. RECOMMENDATION

Two separate motions are required to adopt the FY 2026 Budget. #1 - Motion to ratify the property tax increase reflected in the budget. #2 - Motion to approve Ordinance No. 2025-29, an Ordinance Approving and Adopting an Annual Budget for Fiscal Year 2026. These votes shall be a record vote.

5. FUNDING SOURCE

All Funds

6. TIMELINE

Proposed Budget filed with City Clerk - August 11, 2025
Proposed Budget presented to City Council - August 14, 2025
Ordinance Adopting the FY 2026 Budget introduced - August 28, 2025
Notice of Public Hearing published - August 31, 2025
Public Hearing and adoption of the FY 2026 Budget - September 10, 2025

7. OTHER OPTIONS

n/a

8. ATTACHMENTS

1. Budget Hearing Notice_fy26
2. Budget Ordinance 2025-29
3. FY26_ProposedBudget_Presentation_8.14.25
4. fy26_ProposedBudget_Combined_v1

NOTICE OF PUBLIC HEARING ON FISCAL YEAR 2026 BUDGET

Notice is hereby given that the City Council for the City of Taylor, Texas will hold a a Public Hearing on Wednesday, September 10, 2025 at 6:00 pm in the City Council Chambers, located at 400 Porter Street, Taylor, Texas to consider the Proposed Budget for Fiscal Year 2026.

As required by the Texas Local Government Code, Sec. 102.005(b), 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.

The Proposed Budget is available for inspection on the City of Taylor website www.taylortx.gov or by contacting the City Clerk at (512) 352-3676 or lucy.aldrich@taylortx.gov.

If you plan to attend this meeting and you have a disability that requires special arrangements, please call (512) 352-3676 at least 48 hours in advance. Reasonable accommodations will be made to assist you.

The Proposed Fiscal Year 2026 Budget may be viewed on the City's website at www.taylortx.gov.

[Taylor Press: Publish in 18-pt font; 1x on Sunday, August 31]

ORDINANCE NO. 2025-29

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

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

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

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

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

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

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

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

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

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

_____
Dwayne Ariola, Mayor
Taylor City Council

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

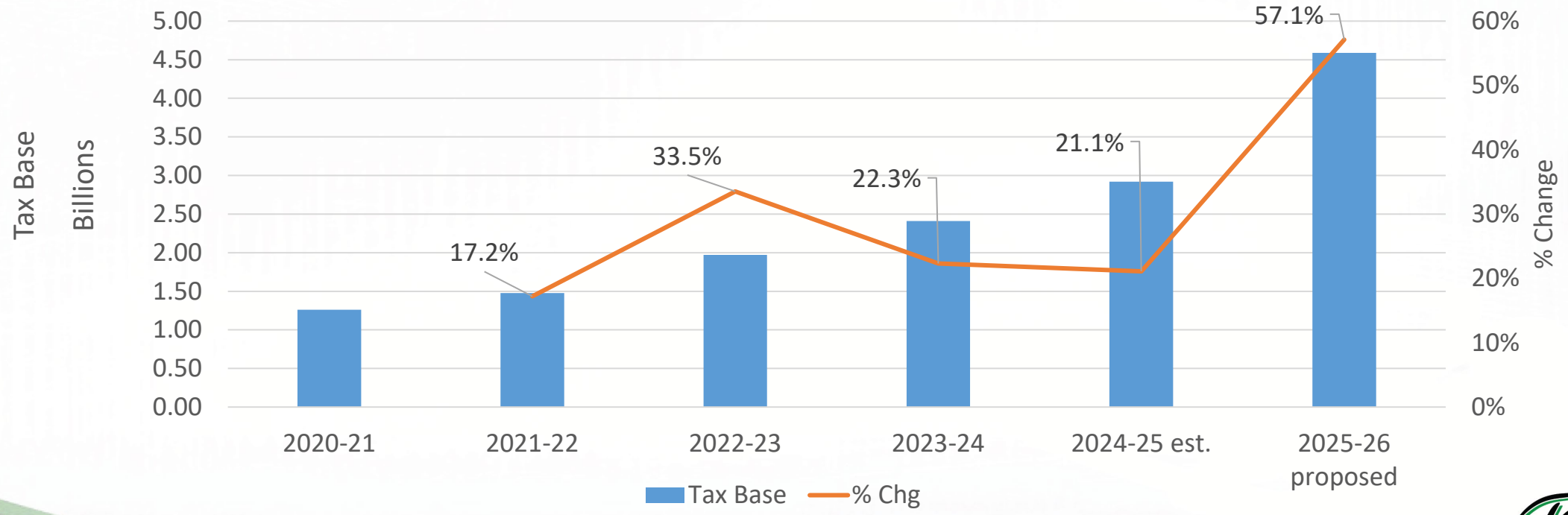
_____
Mark Schroeder, City Attorney

FY26 Proposed Budget

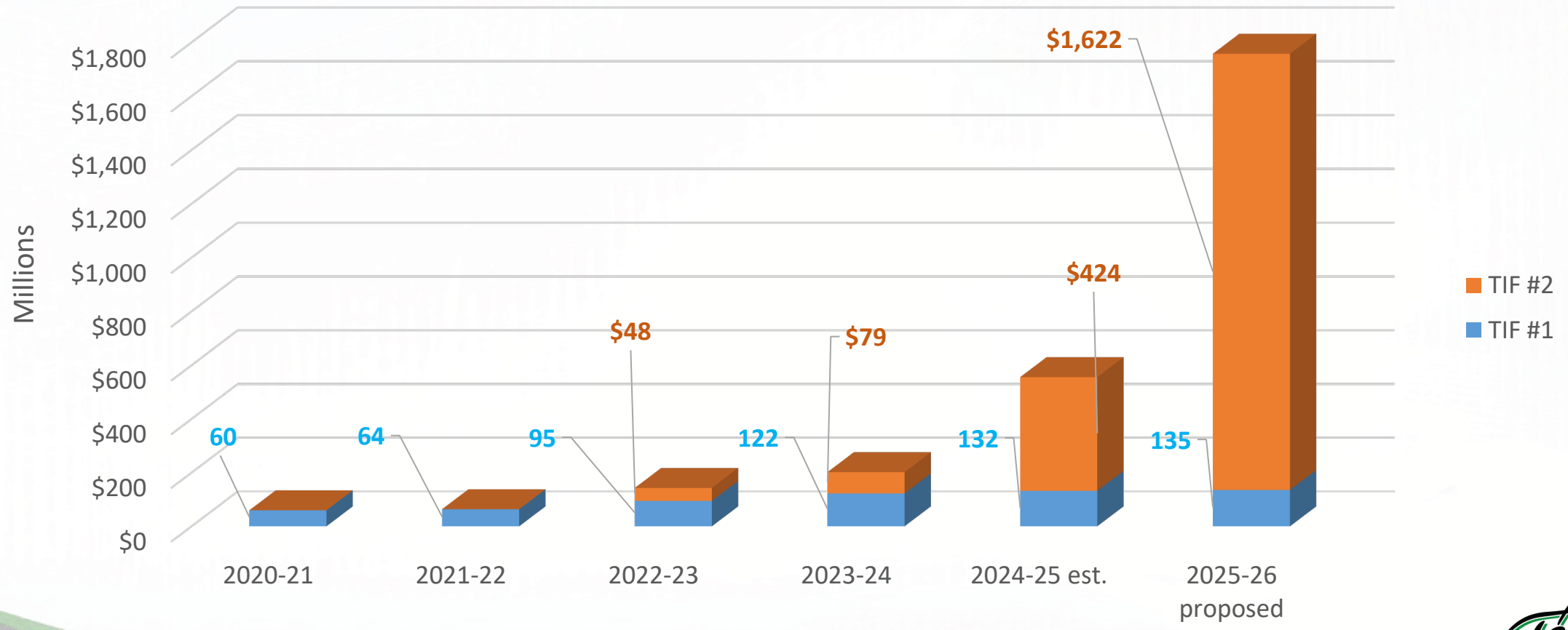
August 14, 2025

Tax Base Growth

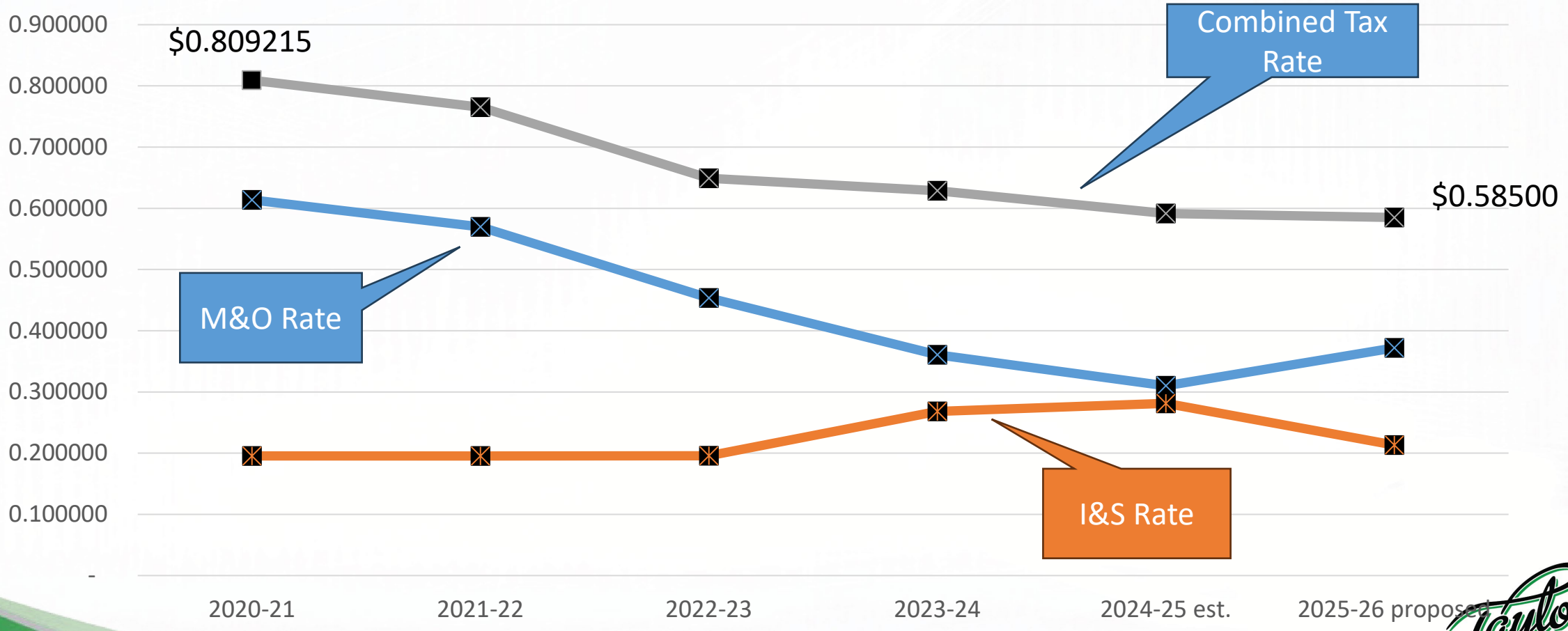
Property Tax Base Growth vs % Change



Downtown TIF & Samsung TIF Tax Base



Property Tax Rates



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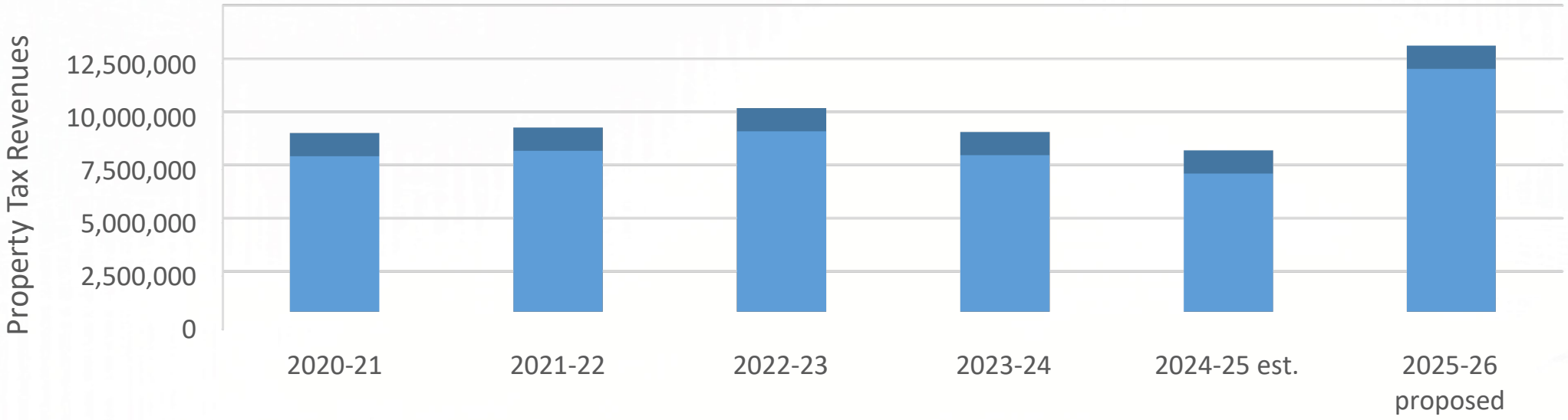

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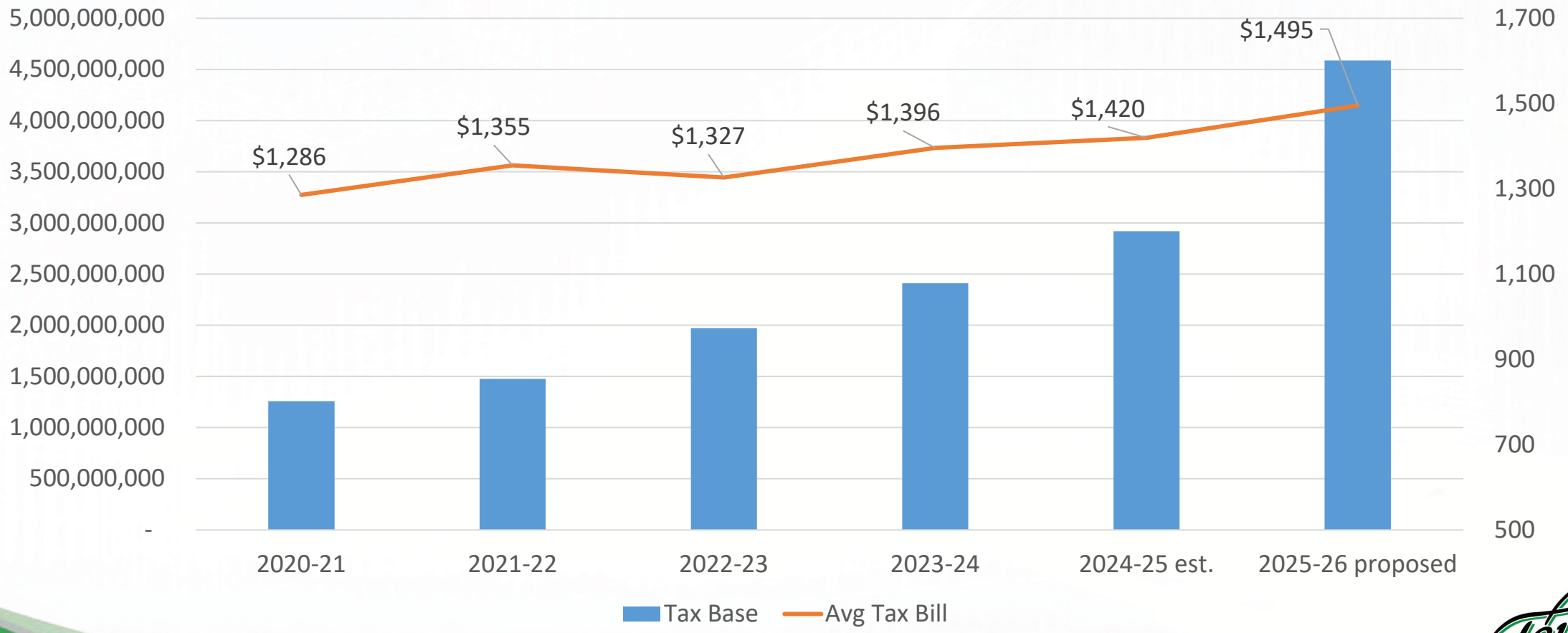

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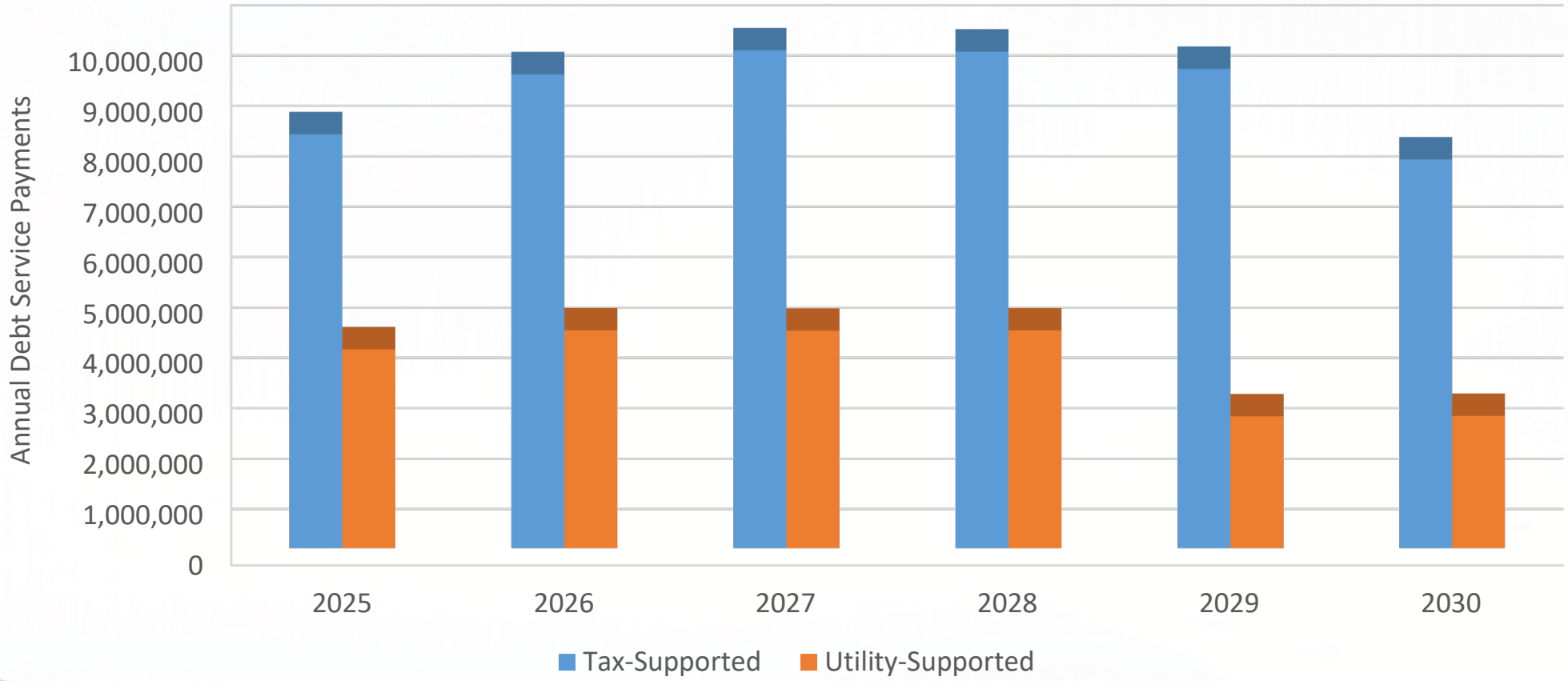

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- The calculated NNR is $0.512380 per $100
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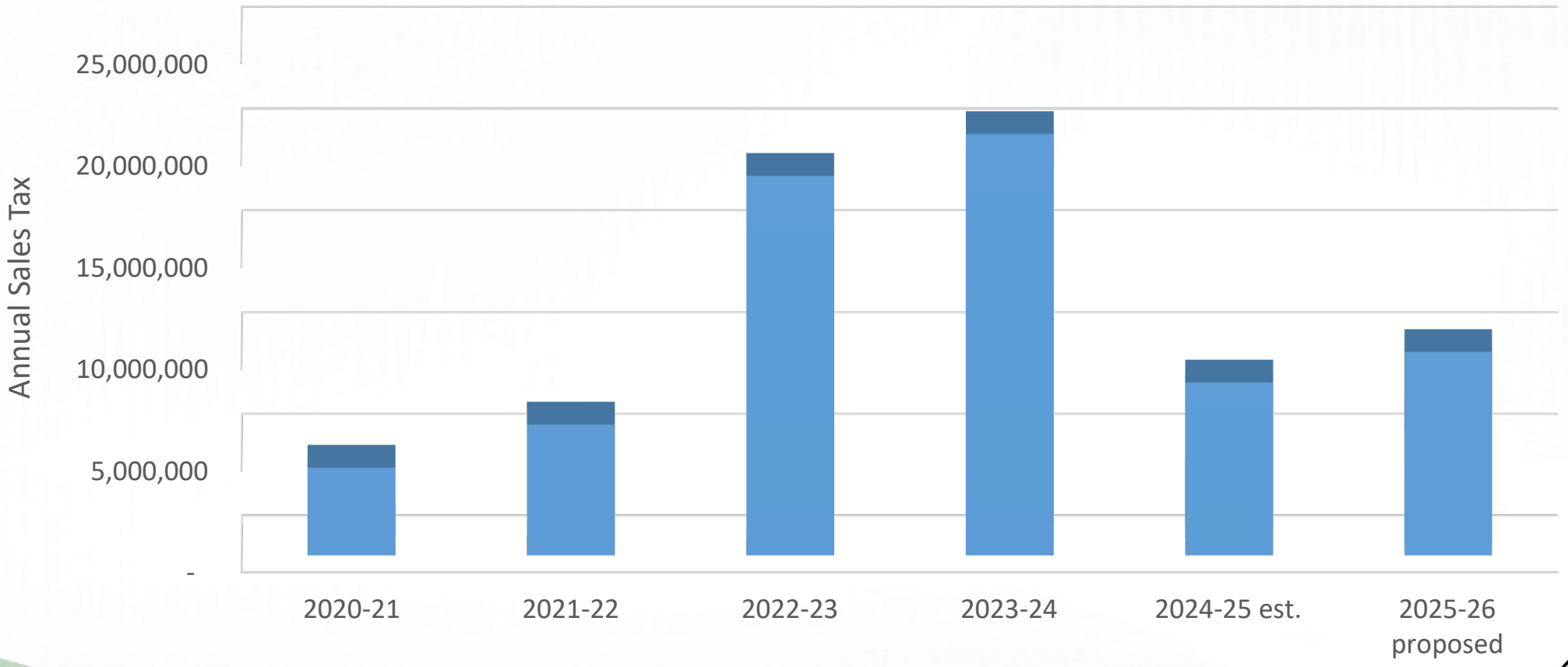
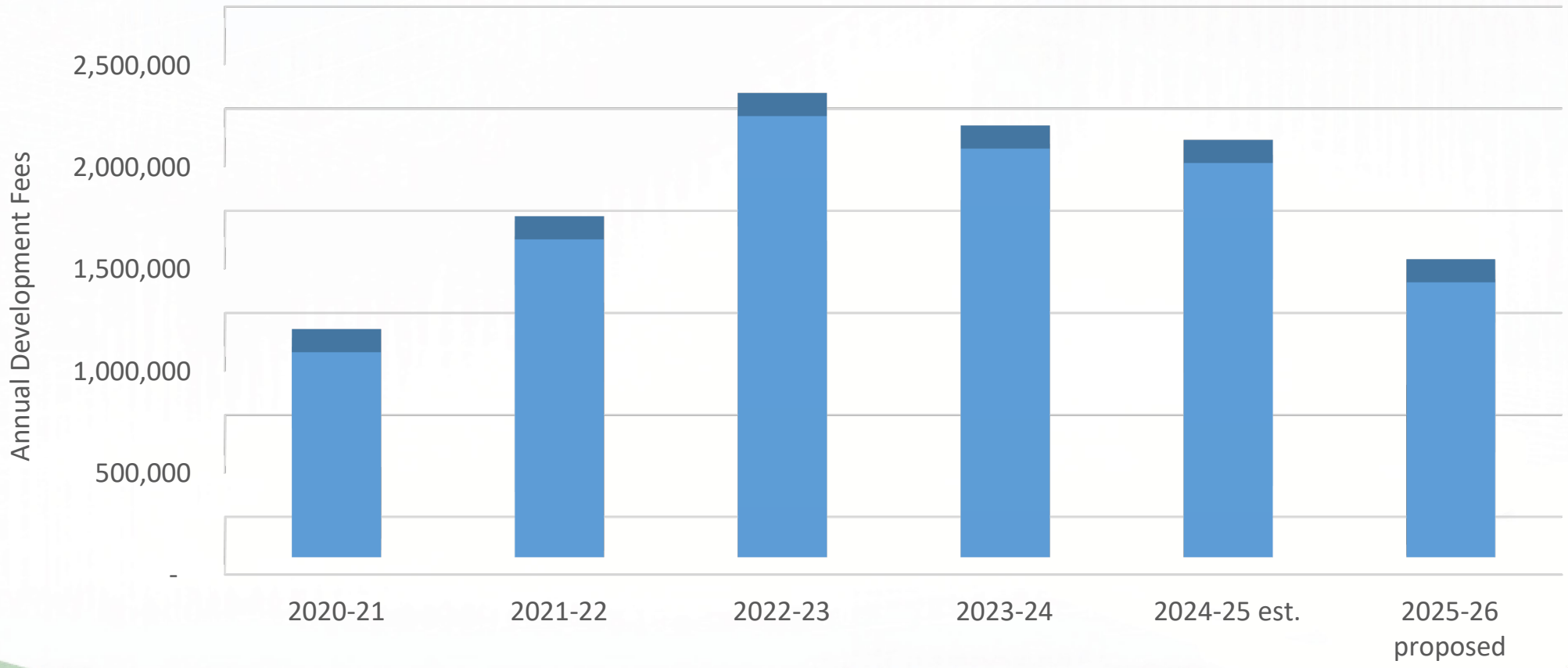
- The City Manager's proposed budget is based on a recommended tax rate of $0.585000.

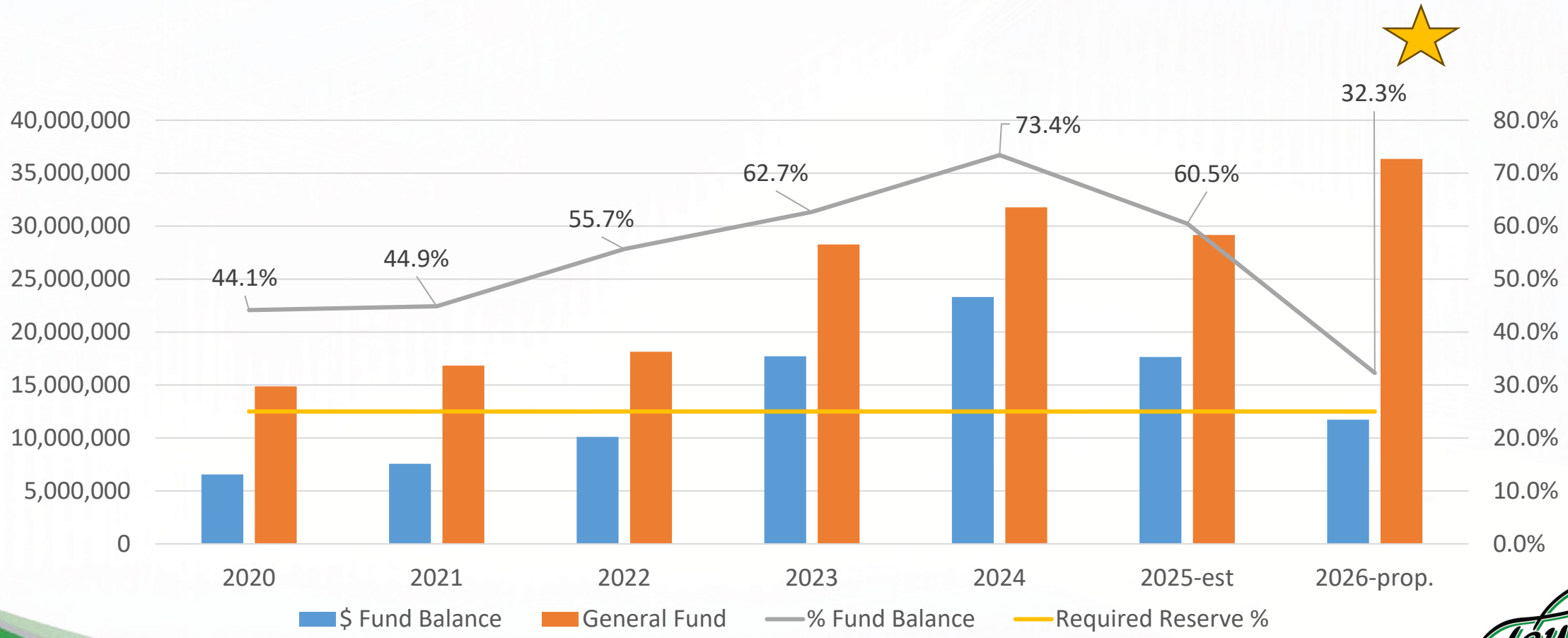
Other Major General Fund Revenue Sources – Sales Tax



Other Major General Fund Revenue Sources – Development Fees

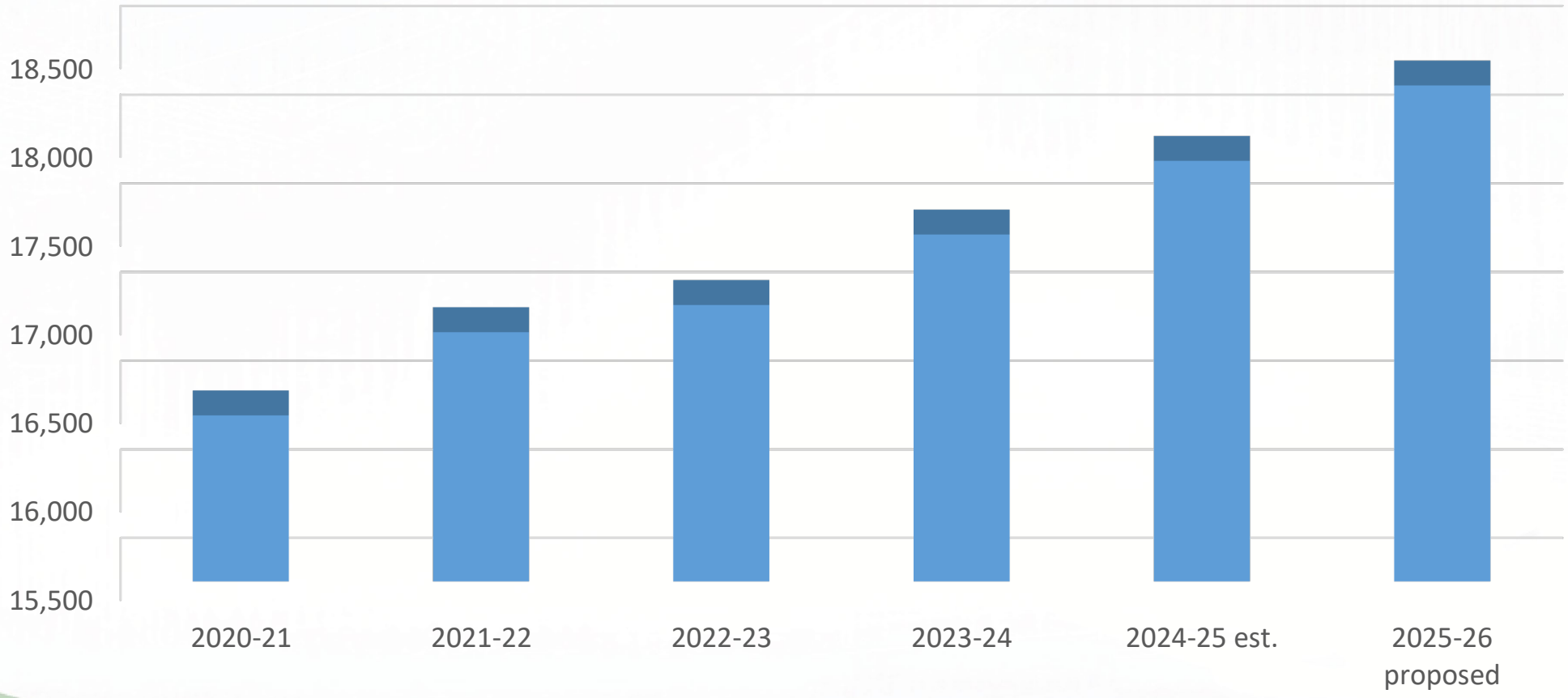


General Fund Expenditures vs Fund Balance

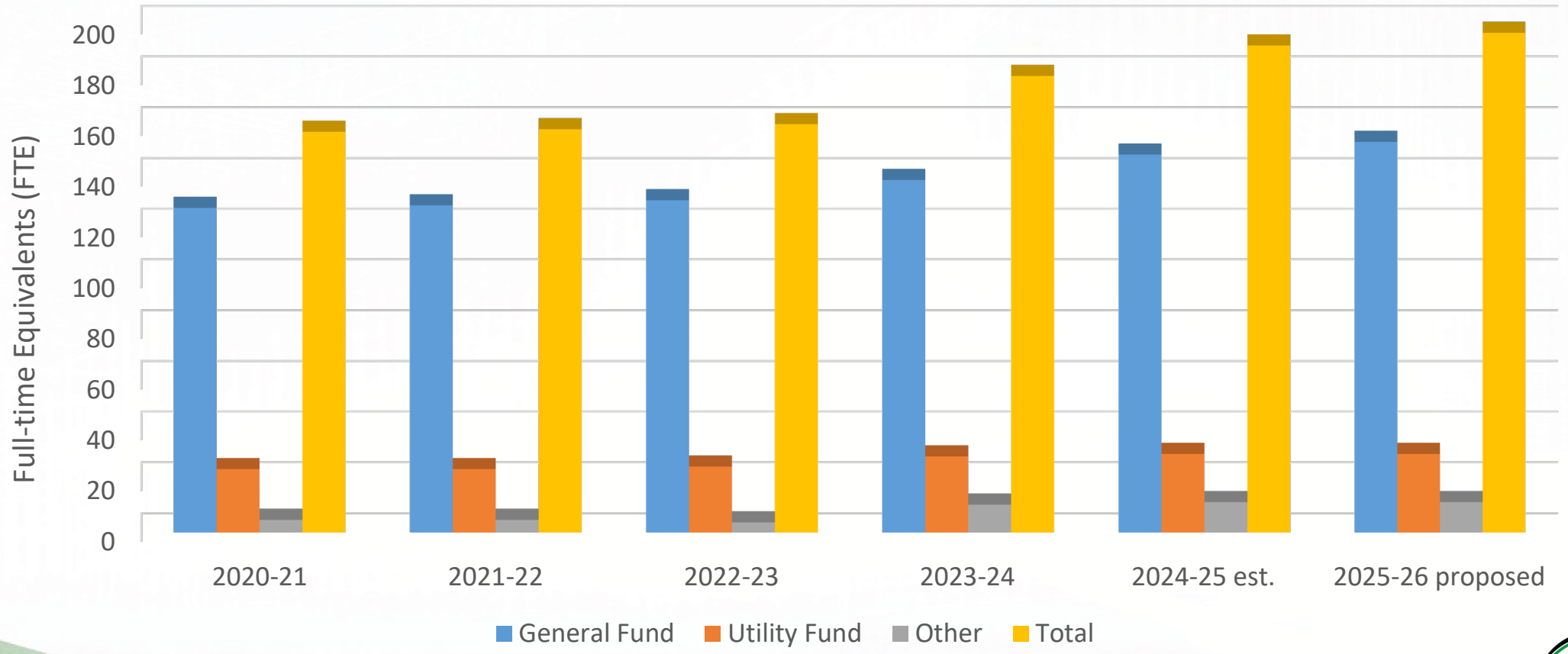


Fund Balance % in FY26 includes 1x use of $4M for Public Works Bldg

Population Growth



Budgeted Position Growth



FY 2026 New Positions

Department	Position	FY26 Cost	Notes
Fire Department	Firefighters (6)	$177,000	Contingent upon award of SAFER grant. Local match is 25%; 25%; 65%; 100%.
Police Department	Communications Officer (1)	$83,380	
Police Department	Property & Evidence Technician (1)	$80,595	
Police Department	Police Officer (1)	$93,731	
Public Works	Street Maintenance Worker (1)	$56,000	

FY26 Budget – Where the money goes

PUBLIC SAFETY, 30%

GENERAL ADMINISTRATION, 24%

DEBT SERVICE, 24%

STREETS & GROUNDS, 8%

PARKS & RECRETAION, 7%

DEVELOPMENT SVCS, 7%

Fund Summary – Operating Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
General Fund	32,070,459	36,337,342	13.3%
Utility Fund	17,570,330	16,103,070	-8.4%
Airport Fund	673,704	652,487	-3.1%
Cemetery Fund	328,509	379,490	15.5%

Fund Summary – Other Funds

FY26 Proposed Expenditures	FY 2025	FY 2026	% Chg
Special Revenue Funds	7,192,616	13,907,217	93.4%
Capital Project Funds	300,000 *	92,670,025	30790.0%
Internal Service Funds	5,116,973	3,147,173	-38.5%
Debt Service Funds	12,683,602	14,178,029	11.8%

* Bond funds were not included in adopted FY 2025 Budget

Surplus Use Tax Expenditures (Prior Years)

Description	Amount
Winter Storm – 2023 *	$ 5,556,176
Vehicles	1,503,238
Equipment	970,185
Animal Shelter	710,000
Cemetery Building	650,000
Facility upgrades	644,625
Streets	589,338
Public Safety	324,448
Parks & Recreation	241,500
TOTAL	$ 11,189,510

* Waiting on final FEMA review of reimbursement for Winter Storm Mara. If approved, the amount reimbursed will be $3.9m to add back to fund balance reserves.

FY26 Budget Assumptions

GENERAL FUND

- Recommended tax rate = 58.5 cents (reduction of 0.64 cents)
- FY26 sales tax estimate is $10 million, however only $9 million is allocated. The remaining $1 million will depend on actual use tax collections (with 50% subject to Ch. 380 incentive agreement.)
- All development-related fees are conservative, i.e., less than current year projections.
- Franchise fees (gas, electric, solid waste) are conservative. However, solid waste will become part of the General Fund budget.

FY26 Budget Assumptions

UTILITY FUND

- Water Rate Model is under review – no rate increase for water or sewer is recommended.
- Rates are sensitive to demand assumptions. Until we have greater certainty with Samsung consumption (water) and flows to the WWTP (sewer), revenue estimates are conservative.
- Replacement vehicles and equipment are postponed one year.

Next Steps

- Tonight – vote on a proposed (maximum) tax rate and schedule a public hearing recommended for Weds. Sep 10.
- Aug 28 – City Council meeting to introduce ordinances adopting the FY 2026 budget and tax rate. (Also possible discussion of any adjustments to the proposed budget.)
- Sep 10 – public hearings on both the proposed budget and tax rate.
- Sep 10 – vote to adopt budget; then vote to adopt tax rate

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
503 PUBLIC INFORMATION	COUNCIL STREAM SUBTITLES	$26,000	New Dedicated PEG Fund
504 HUMAN RESOURCES	EMPLOYEE ENGAGEMENT/EMPLOYEE DEVELOPMENT	$18,660	
504 HUMAN RESOURCES	TRAINING	$10,000	
522 DEVELOPMENT SERVICES	ADDITIONAL CODE ENFORCEMENT ABATEMENT COSTS	$35,000	
522 DEVELOPMENT SERVICES	ASSISTANT DIRECTOR (PROMOTION)	$31,896	
522 DEVELOPMENT SERVICES	COMPREHENSIVE PLAN/LAND DEV CODE UPDATE	$250,000	

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
524 MAIN STREET	PUBLIC ART ACQUISITION	$25,000	DOWNTOWN TIF
524 MAIN STREET	PUBLIC ART PROJECTS	$12,000	DOWNTOWN TIF
524 MAIN STREET	FUNDING FOR CONTRACTED ECONOMIC DEVELOPMENT SUPPORT	$100,000	DOWNTOWN TIF (as-needed)
532 PUBLIC LIBRARY	PROGRAMMING	$10,000	
542 FIRE	FY25 SAFER GRANT APPLICATION – MATCH (6 Firefighter positions)	$177,000	LOCAL MATCH ★
542 FIRE	CITY BUILDING CODE UPDATES	$50,000	
542 FIRE	RESCUE / WILDLAND PPE	$33,000	
542 FIRE	SCBA REPLACEMENT (4)	$60,000	
542 FIRE	HYDRAULIC RESCUE TOOLS	$100,000	
542 FIRE	RESCUE LIFTING BAGS	$15,000	

★ If SAFER grant is not approved, Fire Department requests to use local match funds to hire a Battalion Chief which would be a new rank.

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
552 POLICE	PROPERTY AND EVIDENCE TECHNICIAN (NEW)	$80,595	
552 POLICE	COMMUNICATIONS OFFICER (NEW)	$83,380	
552 POLICE	CELLBRITE- PHONE INVESTIGATIONS SOFTWARE	$21,750	
552 POLICE	EMPLOYEE TRAINING	$10,000	
552 POLICE	NIGHT SHIFT DIFFERENTIAL PAY	$23,400	
552 POLICE	ADDITIONAL OVERTIME FUNDS	$29,600	
558 ANIMAL CONTROL	KENNEL TECHNICIAN (CONTRACT SVCS.)	$46,300	PROVIDE SAME SERVICE LEVEL AS FY25
558 ANIMAL CONTROL	VETERINARIAN SERVICES	$25,000	
558 ANIMAL CONTROL	OVERTIME	$17,600	

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
563 STREETS AND GROUNDS	EMULSION OIL-LEVEL-UPS/PATCHING	$18,000	TUF Funds
563 STREETS AND GROUNDS	SIGNAGE (STOP, YIELD, STREET NAMES, ETC.)	$30,000	TUF Funds
563 STREETS AND GROUNDS	MAINT-DWNTWN LIGHTS/RADAR SIGNS/SCHOOL ZONE LIGHTS/TRAFFIC LIGHT	$20,000	TUF Funds
563 STREETS AND GROUNDS	CDL LICENSE- 4 EMPLOYEES	$16,000	
563 STREETS AND GROUNDS	TREE REMOVAL SERVICES	$7,500	
563 STREETS AND GROUNDS	STREET MAINTENANCE WORKER	$56,000	RESTORE FUNDING FOR POSITION ★
563 STREETS AND GROUNDS	SCHOOL ZONE LIGHTS REPLACEMENT	$64,000	TUF Funds
563 STREETS AND GROUNDS	MESSAGE BOARDS- QTY 2	$20,000	TUF Funds
563 STREETS AND GROUNDS	MOBILE TREE SHREDDER RENTAL	$20,000	
563 STREETS AND GROUNDS	CONCRETE WORK/CURB & GUTTER, SIDEWALK REPLACEMENT		see proposed fy25 CO

★ • Position funding was redirected to Animal Services for kennel tech. in prior year.

FY26 Budget –Adjustments to Base (Recommended)

DEPARTMENT	REQUEST	AMOUNT	NOTES
563 STREETS AND GROUNDS	STRIPING	$90,000	TUF Funds
563 STREETS AND GROUNDS	SOFTWARE LICENSES-8 NEW RADAR SIGNS FROM GRANT	$12,000	
563 STREETS AND GROUNDS	HERBICIDE TRUCK	$150,000	
565 PARKS AND RECREATION	PARKS OPERATIONS SUPERVISOR (PROMOTION)	$6,836	
565 PARKS AND RECREATION	WILDLIFE SERVICES- DUCK MANAGEMENT	$20,000	
565 PARKS AND RECREATION	CARGO VAN	$57,000	
566 BUILDING MAINTENANCE	HVAC SYSTEM MAINTENANCE INCREASE	$15,000	
566 BUILDING MAINTENANCE	EXTERIOR PAINTING MOODY MUSEUM	$23,946	
575 INFORMATION TECHNOLOGY	UPGRADE MICROSOFT LICENSES FOR SECURITY TO ESSENTIAL SUITE PER USER	$32,400	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
500 CITY COUNCIL	CASA OF WILLIAMSON COUNTY	$25,000	
503 PUBLIC INFORMATION	LEAD TAYLOR REIMAGINED	$12,380	
503 PUBLIC INFORMATION	WEBSITE CHAT BOT	$18,400	
505 CITY CLERK	PIA (OPEN RECORDS) SOFTWARE	$12,400	
517 FLEET SERVICES	TRUCK FOR MECHANIC	$77,277	
517 FLEET SERVICES	FORKLIFT	$62,081	
522 DEVELOPMENT SERVICES	VEHICLE - CODE ENFORCEMENT SUPERVISOR	$52,842	
522 DEVELOPMENT SERVICES	REPLACEMENT SOFTWARE SYSTEM FOR PLANNING, PERMIT AND CODE ENFORCEMENT	$41,000	
522 DEVELOPMENT SERVICES	PLANS EXAMINER (NEW)	$78,492	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
522 DEVELOPMENT SERVICES	PRE-APPROVED BUILDING PLANS	$20,000	
522 DEVELOPMENT SERVICES	PLANNING TECH (NEW)	$82,833	
522 DEVELOPMENT SERVICES	REMODELED OFFICE AREA FOR REQUESTED EMPLOYEES	$15,000	
522 DEVELOPMENT SERVICES	PERMIT SOFTWARE	$60,000	
522 DEVELOPMENT SERVICES	SCANNING PLAN ROLLS	$50,000	
522 DEVELOPMENT SERVICES	PERMIT TECHNICIAN (NEW)	$69,768	
522 DEVELOPMENT SERVICES	NEARMAP	$10,000	
524 MAIN STREET	HISTORIC PRESERVATION COMMISSION TRAINING	$10,934	
522 DEVELOPMENT SERVICES	PERMIT FEE COST RECOVERY AUDIT	$35,000	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
542 FIRE	EQUIPMENT FOR NEW LADDER TRUCK	$200,000	FY 2027
542 FIRE	BATTALION CHIEF POSITIONS (3) (NEW)	$504,100	
542 FIRE	NEW ENGINE FOR FUTURE FIRE STATION #3	$1,300,000	
552 POLICE	PROBLEM ORIENTED POLICING (POPS) UNIT (4) (NEW)	$718,111	
552 POLICE	PATROL LIEUTENANT (1) (NEW)	$274,955	
552 POLICE	CRIME SCENE/ CRASH RECONSTRUCTION EQUIPMENT	$125,760	
552 POLICE	POLICE INFO. TECH. SUPPORT SPECIALIST (NEW)	$104,062	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
558 ANIMAL CONTROL	ANIMAL SERVICES DIRECTOR (OPT A) (NEW)	$118,669	EITHER OPTION A OR B
558 ANIMAL CONTROL	ANIMAL SHELTER MANAGER (OPT B) (NEW)	$101,859	EITHER OPTION A OR B
563 STREETS AND GROUNDS	NEW PUBLIC WORKS BLDG – FF&E	$250,000	
563 STREETS AND GROUNDS	CEMETERY WORKER (NEW)	$58,903	
565 PARKS AND RECREATION	PARKS OPERATIONS SUPERVISOR (NEW)	$85,522	
565 PARKS AND RECREATION	ATHLETIC FIELD TECHNICIAN (NEW)	$56,021	
565 PARKS AND RECREATION	ATHLETIC COORDINATOR (NEW)	$77,381	
566 BUILDING MAINTENANCE	BUILDING MANTENANCE TECHNICIAN (NEW)	$97,039	
575 INFORMATION TECHNOLOGY	INFO. TECH. SPECIALIST (NEW)	$129,354	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
615 CONTRIBUTE CIVIC PROGRAMS	CROWD SECURITY - VEHICLE BARRICADES	$57,000	
615 CONTRIBUTE CIVIC PROGRAMS	HOLIDAY/CHRISTMAS DECORATIONS	$50,000	
626 MUNICIPAL COURT TECHNOLOGY	TICKET WRITER REPLACEMENTS	$31,408	
632 TRANSPORTATION FUND	OVERTIME FUNDS	$14,000	
706 WASTEWATER TREATMENT PLANT	WWT PUMP & MOTOR INVENTORY	$100,000	
706 WASTEWATER TREATMENT PLANT	WWTP ATV	$25,000	
706 WASTEWATER TREATMENT PLANT	CHEVROLET 1/2 TON	$45,000	

FY26 Budget – Unfunded Adjustments to Base

DEPARTMENT	REQUEST	AMOUNT	NOTES
708 DISTRIBUTION/COLLECTION	NORTH PUMP STATION - PUMP & MOTOR INVENTORY	$300,000	
708 DISTRIBUTION/COLLECTION	TOWER MAINTENANCE - TCEQ COMPLIANCE	$120,000	
708 DISTRIBUTION/COLLECTION	INSERTION VALVE	$80,000	
732 AIRPORT OPERATIONS	REPLACEMENT MOWER	$22,000	
750 MUNICIPAL DRAINAGE	DETENTION POND FENCE REPAIR	$20,000	
750 MUNICIPAL DRAINAGE	EQUIPMENT OPERATOR FOR CITYWIDE SWEEPER PROGRAM (NEW)	$73,886	
761 CEMETERY OPERATING	ROBOTIC MOWERS	$35,000	
761 CEMETERY OPERATING	CEMETERY AVENUE E LEVEL-UP/REPAVE	$25,000	
761 CEMETERY OPERATING	GROUND PENETRATING RADAR	$35,000	
	TOTAL	$6,604,811	

Taylor Texas
CITY OF TAYLOR TX

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.

Tax Base

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

Tax Rate

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

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

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

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

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

FY 2026 Budget Highlights

OPERATING FUNDS

100-General Fund

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

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

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

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

Account	Department	Highlights	Amount
100-500	City Council	• includes funding for CARTS (previously in Non-Departmental.)	40,000
100-501	City Manager's Office	• remove Deputy City Manager position.	(275,000)

Account	Department	Highlights	Amount
100-503	Communications	• website dashboard for CIP projects.	6,160
		• Council meeting streaming.	4,000
		• create new fund for PEG cable franchise fees.	
100-504	Human Resources	• reclass Director to Managing Director of Administrative Services.	58,730
		• 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
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	TRUANCY FEE	0	0	0	0	0	0
100-410-306	COURT ADMINISTRATION FEE	10,742	15,345	12,000	12,000	12,000	12,000
100-410-307	DEF. DRIVING APP. FEE	1,475	4,186	2,500	2,500	2,500	2,500
100-410-308	DISMISSAL FEE	440	510	500	500	500	500
100-410-309	JUDICIAL FEE-CITY	0	0	0	0	0	0
100-410-310	OMNIBASE LOCAL FEE	447	300	500	500	500	500
100-410-311	MUNICIPAL COURT FINES	110,839	202,229	130,000	130,000	200,000	200,000
100-410-312	CHILD SAFETY FEES	889	1,913	1,000	1,000	2,000	2,000
100-410-313	TRAFFIC COURT FEES	1,459	3,534	2,000	2,000	3,000	3,000
100-410-314	WARRANT FEES	10,918	10,596	15,000	15,000	12,500	12,500
100-410-315	NOTICE/ARREST FEES	4,404	8,883	5,000	5,000	5,000	5,000
100-410-317	COURT TIME PAYMENT FEE	2,932	3,018	4,000	4,000	3,000	3,000
100-410-318	LIBRARY FINES	5,342	4,666	4,000	4,000	4,000	4,000
100-410-319	SEIZURE/FORFEITURES	1,688	0	0	0	0	0
100-410-320	OTHER COURT FEES	0	0	0	0	0	0
100-420-323	FEE IN LIEU OF SIDEWALKS	0	21,036	0	0	222,000	0
100-420-324	WEATHERIZATION	2,851	310	2,000	2,000	0	0
100-420-325	PAVING LIEN DEPOSITS	0	0	0	0	0	0
100-420-326	OTHER SPECIAL ASSESSMENTS	0	0	0	0	0	0
100-420-327	LOT CLEAN UP ASSESSMENTS	5,583	400	4,000	4,000	2,000	2,000
100-420-328	FUTURE PARKS	0	16,530	0	0	0	0
100-420-329	PAYMENT OF CLAIMS	1,443	12,026	2,500	2,500	3,000	2,500
100-430-331	INTEREST INCOME	980,781	1,958,030	600,000	600,000	1,300,000	600,000
100-430-333	RENTAL INCOME (LEASES)	58,594	11,473	40,000	40,000	40,000	31,680
100-430-334	MISCELLANEOUS REVENUE	61,229	14,468	30,000	30,000	60,000	25,000
100-430-335	REIMBURSEMENTS/REFUNDS	63,454	24,415	20,000	20,000	20,000	20,000
100-430-336	USE OF RESTRICTED FUND BALANCE	0	0	0	0	0	0
100-430-337	UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
100-440-330	KAPSCH LEASE REVENUE	23,224	28,670	0	0	0	0
100-440-331	INTEREST INCOME - KAPSCH LEASE	1,738	4,988	0	0	0	0
100-440-341	TML REGION 10 MEETING FEES	0	0	0	0	0	0
100-440-346	POLICE EQUIPMENT DONATIONS	0	0	0	0	0	0
100-440-349	OTHER PUBLIC SAFETY DONATIONS	11,840	27,781	8,000	8,000	8,000	0
100-440-353	PARKS DONATIONS	500	5,050	0	0	0	0
100-440-354	TREE REPLACEMENT DONATIONS	0	0	0	0	0	0
100-440-355	LOUIS NED BEQUEST	0	0	0	0	0	0
100-440-359	MISCELLANEOUS DONATIONS	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	TRANSFER FROM FUND 162	0	0	0	0	0	0
100-450-366	TRANSFER FROM FUND 118	0	28,000	28,000	28,000	28,000	28,000
100-450-367	TRANSFER FROM MDUS	100,000	100,000	100,000	100,000	100,000	0
100-450-368	TRANSFER FROM TUF	100,000	100,000	100,000	100,000	100,000	0
100-450-369	TRANSFER FROM SANITATION FUND	164,200	164,200	164,200	164,200	164,200	0
100-450-370	INTERFUND TRANSFER IN	372,656	458,205	452,922	452,922	452,922	451,682
100-450-371	TRANSFER FROM UTILITY FUND	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000
100-450-372	TRANSFER FROM AIRPORT FUND	15,000	15,000	15,000	15,000	15,000	15,000
100-450-373	TRANSFER FROM CEMETERY FUND	20,283	0	0	0	0	0
100-450-374	TRANSFER FROM FUND 121	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	SALE OF SURPLUS EQUIPMENT	0	0	0	0	0	0
100-460-375	SALE OF LAND	0	0	0	0	0	0
100-460-379	SALE OF MISC. ASSETS	5,924	2,314	0	0	5,690	2,000
100-470-340	LEASE PROCEEDS	0	0	0	0	0	0
100-470-388	SBITA PROCEEDS	173,601	0	0	0	0	0
100-470-391	BOND PREMIUM	0	0	0	0	0	0
100-470-392	CAPITAL LEASES	0	0	0	0	0	0
100-470-393	LEASE PROCEEDS	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						
	EMPLOYEE SERVICES						
100-500-117	TEMPORARY/SEASONAL	1,500	45,686	15,000	15,000	15,000	15,000
100-500-121	FICA SOCIAL SECURITY	139	3,529	1,150	1,150	1,150	1,150
100-500-122	WORKERS COMPENSATION	1,898	2,147	1,900	1,900	1,950	1,950
100-500-123	STATE UNEMPLOYMENT TAXES	2	655	0	0	80	0
100-500-131	UNIFORMS	601	939	400	400	400	400
100-500-133	BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-500-134	BUSINESS LODGING	0	0	0	0	0	0
100-500-135	BUSINESS MEALS	2,936	2,087	7,000	7,000	7,000	5,000
100-500-141	WORKSHOP TRAINING	10,489	6,115	17,950	17,950	17,950	16,950
100-500-142	PROFESSIONAL CONFERENCES	8,515	3,170	3,450	3,450	3,450	4,450
100-500-143	MEMBERSHIPS AND DUES	5,657	6,229	6,400	6,400	6,400	7,790
100-500-144	SUBSCRIPTIONS AND BOOKS	10,370	11,706	17,530	17,530	17,530	17,980
100-500-146	TRAINING- TRANSPORTATION	468	159	800	800	800	1,311
100-500-147	TRAINING- LODGING	0	6,113	9,400	9,400	9,400	9,400
100-500-148	TRAINING- MEALS	215	152	700	700	700	700
	EMPLOYEE SERVICES TOTAL	**42,789**	**88,685**	**81,680**	**81,680**	**81,810**	**82,081**
	OPERATIONS						
100-500-211	GENERAL OFFICE SUPPLIES	544	1,391	750	750	750	1,011
100-500-214	COMPUTER SUPPLIES	0	0	0	0	0	0
100-500-215	POSTAGE	0	0	0	0	0	0
100-500-219	MISC. OCCASION	200	250	550	550	550	0
100-500-231	ELECTIONS	13,252	8,072	15,000	26,000	25,000	32,500
100-500-232	FOOD/MEALS	0	2,490	2,000	2,000	2,000	2,000
100-500-233	CITY SPONSORED EVENTS	1,764	5,691	4,400	4,400	4,400	4,400
100-500-259	MISC. SUPPLIES	0	0	0	0	0	0
100-500-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
100-500-267	COMPUTERS	0	848	8,000	6,156	8,000	0
100-500-324	CELL PHONES	2,154	2,737	3,000	3,000	3,000	2,565
100-500-326	WIRELESS DATA SERVICES	0	270	504	504	504	500
	OPERATIONS TOTAL	**17,915**	**21,748**	**34,204**	**43,360**	**44,204**	**42,976**
	CONRACT SERVICES						
100-500-511	LEGAL SERVICES	203,828	230,855	210,000	210,000	210,000	210,000
100-500-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
100-500-521	COUNTY RECORDING FEES	0	600	3,400	3,400	3,400	3,400
100-500-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-500-528	ADVERTISING	4,649	3,219	2,500	2,500	2,500	2,500
	CONRACT SERVICES TOTAL	**208,476**	**234,674**	**215,900**	**215,900**	**215,900**	**215,900**
	CAPITAL OUTLAY & CONTRIBUTIONS						
100-500-711	OFFICE FURNITURE	0	0	0	1,844	1,844	0
100-500-813	CONTRIBUTIONS TO CIVIC PROGRAM	14,893	45,962	66,500	66,500	66,500	106,500
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**14,893**	**45,962**	**66,500**	**68,344**	**68,344**	**106,500**
	500-CITY COUNCIL	**284,073**	**391,069**	**398,284**	**409,284**	**410,258**	**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						
100-501-111	REGULAR FULL TIME	505,523	723,928	738,558	738,558	787,500	544,250
100-501-114	OVERTIME	1,472	1,310	100	100	500	1,000
100-501-115	LONGEVITY PAY	864	1,248	1,008	1,008	1,440	960
100-501-116	REGULAR PART-TIME	0	0	0	0	0	0
100-501-119	CERTIFICATION PAY	540	1,080	540	540	1,080	1,080
100-501-120	UNUM LIFE	947	1,367	1,126	1,126	1,126	450
100-501-121	FICA SOCIAL SECURITY	32,168	44,476	55,416	55,416	60,500	34,165
100-501-122	WORKERS COMPENSATION	1,410	1,644	1,455	1,455	1,495	984
100-501-123	STATE UNEMPLOYMENT TAXES	27	412	486	486	585	189
100-501-124	RETIREMENT-TMRS	66,296	97,684	102,272	102,272	104,500	76,602
100-501-125	CITY PAID 457 PLAN	0	0	0	0	0	0
100-501-126	HEALTH INSURANCE	22,716	29,245	31,923	31,923	25,000	31,350
100-501-127	DENTAL INSURANCE	839	1,119	1,149	1,149	1,150	410
100-501-128	LONG TERM DISABILITY	938	1,164	1,482	1,482	1,482	380
100-501-129	VISION INSURANCE	131	227	232	232	232	120
100-501-131	UNIFORMS (BUY)	197	382	400	400	400	499
100-501-133	BUSINESS TRANSPORTATION	0	3,198	0	0	0	0
100-501-134	BUSINESS LODGING	0	0	0	0	130	0
100-501-135	BUSINESS MEALS	3,789	5,907	7,000	7,000	3,500	7,000
100-501-141	WORKSHOP TRAINING	0	0	0	0	0	0
100-501-142	PROFESSIONAL CONFERENCES	6,070	3,835	10,200	7,200	10,200	9,000
100-501-143	MEMBERSHIPS AND DUES	4,653	6,388	7,050	7,050	7,050	6,400
100-501-144	SUBSCRIPTIONS AND BOOKS	1,095	1,095	1,150	1,150	1,150	1,100
100-501-145	TUITION	0	0	0	0	0	0
100-501-146	TRAINING- TRANSPORTATION	1,143	2,998	2,500	2,500	2,500	2,500
100-501-147	TRAINING- LODGING	536	6,393	7,700	7,700	7,700	7,700
100-501-148	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						
100-501-211	GENERAL OFFICE SUPPLIES	2,284	2,458	2,600	2,600	2,600	2,600
100-501-214	COMPUTER SUPPLIES	812	237	1,500	1,500	1,500	1,500
100-501-215	POSTAGE	326	128	700	700	500	700
100-501-219	MISC. OCCASION	4,993	6,100	5,500	5,500	10,600	2,000
100-501-231	ELECTIONS	0	0	0	0	0	0
100-501-232	FOOD/MEALS	6,619	5,196	9,800	9,800	9,800	6,400
100-501-233	CITY SPONSORED EVENTS	58	1,658	3,000	3,000	3,000	3,000
100-501-235	PROMOTIONAL SUPPLIES	2,719	4,512	3,100	3,100	3,100	3,100
100-501-259	MISC. SUPPLIES	0	0	0	0	0	0
100-501-261	OFFICE FURNITURE	0	0	500	500	500	500
100-501-264	COMPUTER ACCESSORIES	0	0	0	0	0	0
100-501-267	COMPUTERS	0	4,047	5,600	5,600	5,600	1,600
100-501-269	OTHER EQUIPMENT	0	0	0	0	0	0
100-501-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-501-324	CELL PHONES	1,893	2,405	2,500	2,500	2,500	2,052
100-501-326	WIRELESS DATA SERVICES	0	0	440	440	440	725
100-501-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-501-462	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						
100-501-519	OTHER PROFESSIONAL SERVICES	52,600	23,761	9,000	12,000	25,000	9,000
100-501-521	COUNTY RECORDING FEES	0	0	0	0	0	0
100-501-522	INSURANCE AND BONDS	0	0	0	0	0	0
100-501-523	OUTSIDE PRINTING	4,222	0	0	0	0	0
100-501-528	ADVERTISING	1,108	0	800	800	800	800
100-501-529	ELECTION JUDGE/JURY SERVICE	0	0	0	0	0	0
100-501-532	SOFTWARE MAINT/LICENSING	378	429	530	530	530	450
100-501-539	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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	REGULAR FULL TIME	739,442	511,153	610,479	610,479	670,000	788,090
100-522-114	OVERTIME	4,682	6,082	1,000	1,000	9,000	1,000
100-522-115	LONGEVITY PAY	1,440	384	1,536	1,536	432	816
100-522-116	REGULAR PART-TIME	0	0	0	0	0	0
100-522-118	INSURANCE ALLOWANCE	1,708	600	1,200	1,200	0	0
100-522-119	CERTIFICATION PAY	1,380	3,535	8,020	8,020	6,000	6,480
100-522-120	UNUM LIFE	1,760	833	1,831	1,831	1,831	1,650
100-522-121	FICA SOCIAL SECURITY	54,998	38,316	47,440	47,440	51,500	60,880
100-522-122	WORKERS COMPENSATION	2,135	2,486	2,200	2,200	2,300	3,940
100-522-123	STATE UNEMPLOYMENT TAXES	108	1,232	1,460	1,460	1,398	694
100-522-124	RETIREMENT-TMRS	98,101	67,154	67,425	67,425	90,000	114,451
100-522-126	HEALTH INSURANCE	62,624	58,017	75,622	75,622	88,000	114,950
100-522-127	DENTAL INSURANCE	2,844	2,093	3,169	3,169	3,169	2,255
100-522-128	LONG TERM DISABILITY	2,015	1,459	2,409	2,409	2,409	2,090
100-522-129	VISION INSURANCE	400	401	538	538	538	660
100-522-131	UNIFORMS (BUY)	1,036	783	2,300	2,300	2,300	1,500
100-522-133	BUSINESS TRANSPORTATION	0	0	0	0	0	0
100-522-134	BUSINESS LODGING	0	0	0	0	0	0
100-522-141	TRAINING	3,412	6,883	3,500	3,500	3,500	2,100
100-522-142	PROFESSIONAL CONFERENCES	12,403	1,780	9,900	9,900	9,900	7,910
100-522-143	MEMBERSHIPS AND DUES	4,114	2,777	7,465	7,465	7,465	3,749
100-522-144	SUBSCRIPTIONS AND BOOKS	1,796	1,303	2,600	2,600	2,600	1,526
100-522-145	TUITION	0	0	0	0	0	0
100-522-146	TRAINING- TRANSPORTATION	3,753	0	2,250	2,250	2,250	1,654
100-522-147	TRAINING- LODGING	4,591	2,049	3,500	3,500	3,500	5,170
100-522-148	TRAINING- MEALS	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	GENERAL OFFICE SUPPLIES	7,058	3,744	4,050	4,050	4,050	3,750
100-522-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-522-214	COMPUTER SUPPLIES	4,319	693	5,000	5,000	5,000	2,750
100-522-215	POSTAGE	5,438	5,376	4,500	4,500	4,500	6,000
100-522-232	FOOD/MEALS	1,107	2,341	800	1,300	1,200	1,300
100-522-233	CITY SPONSORED EVENTS	625	0	2,500	2,000	2,500	0
100-522-236	MISC OCCASIONS	0	160	0	0	39	0
100-522-256	MINOR TOOLS/INSTRUMENTS	0	39	500	500	500	500
100-522-259	MISC. SUPPLIES	0	105	0	0	0	0
100-522-261	OFFICE FURNITURE	2,774	110	0	0	381	500
100-522-263	PHOTOGRAPHIC EQUIPMENT	0	0	0	0	0	0
100-522-264	COMPUTER ACCESSORIES	1,286	177	5,000	5,000	5,000	250
100-522-267	COMPUTERS	5,365	8,089	8,400	8,400	8,400	1,600
100-522-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-522-323	TRUNK TELEPHONE SYSTEM	0	0	0	0	0	0
100-522-324	CELL PHONES	4,226	4,009	5,040	5,040	5,040	5,645
100-522-326	WIRELESS DATA SERVICES	0	0	0	0	0	0
100-522-414	MOTOR VEHICLE RENTAL	9,180	11,212	10,448	10,448	10,448	5,457
100-522-419	REPLACMENT FUND CONTRIBUTION	0	0	0	0	0	0
100-522-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-522-462	EQUIPMENT REPAIRS/MAINT	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	OTHER PROFESSIONAL SERVICES	0	406	0	149,500	150,000	250,000
100-522-521	COUNTY RECORDING FEES	2,000	1,165	2,200	2,200	2,200	2,000
100-522-522	INSURANCE AND BONDS	0	0	0	0	0	0
100-522-523	OUTSIDE PRINTING	1,202	538	2,310	2,310	2,310	1,000
100-522-526	TESTING/CERT. PERMITS	0	0	0	0	0	0
100-522-527	DELIVERY, COURIER SERVICE	0	0	0	0	100	0
100-522-528	ADVERTISING	5,070	10,188	6,000	6,000	6,000	6,000

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
100-532-111	REGULAR FULL TIME	320,425	347,432	437,103	437,103	430,000	437,345
100-532-114	OVERTIME	1,920	2,864	0	0	2,400	0
100-532-115	LONGEVITY PAY	1,824	1,416	2,185	2,185	1,824	2,496
100-532-116	REGULAR PART-TIME	16,804	18,218	17,182	17,182	18,000	24,945
100-532-117	TEMPORARY/SEASONAL	0	1,431	1,752	1,752	1,752	1,752
100-532-118	INSURANCE ALLOWANCE	3,969	1,200	6,000	6,000	1,200	1,200
100-532-119	CERTIFICATION PAY	450	0	360	360	450	900
100-532-120	UNUM LIFE	879	577	876	876	876	1,200
100-532-121	FICA SOCIAL SECURITY	26,413	28,125	33,438	33,438	33,000	35,943
100-532-122	WORKERS COMPENSATION	1,051	1,223	1,082	1,082	1,150	1,151
100-532-123	STATE UNEMPLOYMENT TAXES	93	1,125	1,460	1,460	990	630
100-532-124	RETIREMENT-TMRS	44,313	49,301	56,643	56,643	57,000	63,459
100-532-126	HEALTH INSURANCE	23,347	41,216	66,389	66,389	70,000	73,150
100-532-127	DENTAL INSURANCE	1,119	1,535	2,305	2,305	2,305	1,640
100-532-128	LONG TERM DISABILITY	991	954	1,152	1,152	1,152	1,520
100-532-129	VISION INSURANCE	135	311	392	392	392	480
100-532-131	UNIFORMS (BUY)	0	0	0	0	0	0
100-532-133	BUSINESS TRANSPORTATION	0	0	175	175	175	175
100-532-135	BUSINESS MEALS	0	0	0	0	0	0
100-532-141	WORKSHOP TRAINING	0	0	0	0	0	0
100-532-142	PROFESSIONAL CONFERENCES	360	786	2,412	2,412	2,412	2,412
100-532-143	MEMBERSHIPS AND DUES	1,623	1,148	1,811	1,811	1,811	1,811
100-532-144	SUBSCRIPTIONS AND BOOKS	0	0	0	0	0	0
100-532-146	TRAINING- TRANSPORTATION	0	0	159	402	400	159
100-532-147	TRAINING- LODGING	0	2,596	2,415	2,415	2,415	2,415
100-532-148	TRAINING- MEALS	0	0	692	692	692	692
	EMPLOYEE SERVICES TOTAL	**445,716**	**501,458**	**635,983**	**636,226**	**630,396**	**655,475**
	OPERATIONS						
100-532-211	GENERAL OFFICE SUPPLIES	11,144	12,412	14,000	13,757	14,000	14,000
100-532-213	PHOTOGRAPHIC SUPPLIES	0	0	0	0	0	0
100-532-214	COMPUTER SUPPLIES	3,893	4,356	4,500	4,500	4,500	4,500
100-532-215	POSTAGE	1,542	1,510	2,000	2,000	2,000	2,000
100-532-217	OFFICE SECURITY	1,070	1,341	1,200	1,797	1,800	1,200
100-532-232	FOOD/MEALS	20	0	0	0	0	0
100-532-234	PROGRAMMING	0	0	0	0	0	0
100-532-241	REFERENCE BOOKS/NEWSPAPER/MAG.	2,268	962	2,700	2,700	2,700	2,700
100-532-252	MEDICAL SUPPLIES	435	374	230	230	400	230
100-532-259	MISC. SUPPLIES	0	0	0	0	0	0
100-532-261	OFFICE FURNITURE	19,680	7,473	0	0	0	0
100-532-267	COMPUTERS	0	11,402	18,950	18,950	19,100	0
100-532-269	OTHER OFFICE EQUIPMENT	0	0	0	0	0	0
100-532-321	LIGHT & POWER	14,132	12,865	18,000	18,000	18,000	18,000
100-532-322	NATURAL GAS, PROPANE	1,506	1,665	2,000	2,515	2,000	2,000
100-532-323	TRUNK TELEPHONE SYSTEM	4,570	4,924	4,300	4,300	4,300	4,300
100-532-324	CELL PHONES	387	535	600	600	600	515
100-532-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
100-532-431	OFFICE EQUIP MAINT/REPAIR	0	0	500	500	500	500
100-532-461	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
100-532-462	OFFICE EQUIPMENT MAINT/REPAIR	454	642	1,000	1,000	1,000	1,000
	OPERATIONS TOTAL	**61,101**	**60,461**	**69,980**	**70,849**	**70,900**	**51,425**
	CONTRACT SERVICES						
100-532-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	(1)
100-532-523	OUTSIDE PRINTING	0	0	0	0	0	0
100-532-532	SOFTWARE MAINT/LICENSING	6,554	4,989	8,800	8,800	8,800	8,800
100-532-536	EXTENDED MAINTENANCE WARRANTY	1,995	2,094	2,200	2,200	2,200	2,200
100-532-539	OTHER CONTRACT SERVICES	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 UNEMPLOYEMENT 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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 UNEMPLOYEMENT 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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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 THROUGHS- 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
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	500
340-330-216	FEMA REIMBURSEMENT	0	0	0	0	0	0
340-330-229	OTHER STATE GRANTS	0	0	0	0	0	0
340-330-230	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-330-234	TEDC CONTRIBUTIONS	0	0	0	900,000	900,000	0
340-330-238	LOCAL REIMBURSEMENTS/REFUNDS	0	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	8,350,000
340-340-272	CONNECT FEES	25,141	25,112	17,000	17,000	22,500	20,000
340-340-273	TRANSFER FEES	1,034	1,430	1,000	1,000	2,500	1,500
340-340-274	LATE PAYMENT FEE	211,687	231,349	185,000	185,000	210,000	200,000
340-340-275	SEWER SERVICE CHARGES	5,475,834	5,483,031	7,059,000	7,059,000	5,580,000	5,650,000
340-340-276	WHOLESALE WATER CHARGES	786,388	729,769	575,000	575,000	650,000	650,000
340-340-277	ADMIN FEE	24,011	31,937	22,000	22,000	50,000	25,000
340-340-279	BULK SEWER DISPOSAL FEE	17,350	4,295	40,000	40,000	10,000	10,000
340-340-280	MISC. WATER SERVICE FEES	12,827	17,106	12,000	12,000	4,000	4,000
340-340-289	CREDIT CARD PROCESSING FEE	105,789	114,474	105,000	105,000	110,000	105,000
340-420-321	WATER TAP FEES	534	15,840	15,000	15,000	3,000	15,000
340-420-322	SEWER TAP FEES	8,811	10,546	12,000	12,000	3,000	12,000
340-420-325	METER FEES	28,595	72,405	65,000	65,000	60,000	65,000
340-420-326	OTHER SPECIAL ASSESSMENTS	0	0	705,000	705,000	265,000	800,570
340-420-327	CONTRIBUTIONS FROM DEVELOPERS	0	0	0	0	0	0
340-420-329	PAYMENT OF CLAIMS	0	1,938	0	0	363,528	0
340-430-331	INTEREST INCOME	110,991	139,677	60,000	60,000	125,000	95,000
340-430-333	RENTAL INCOME (LEASES)	92,401	46,757	95,000	95,000	95,000	95,000
340-430-334	MISCELLANEOUS REVENUE	9,224	3,501	1,500	1,500	1,500	1,500
340-430-335	REIMBURSEMENTS/REFUNDS	0	0	0	0	0	0
340-430-336	PARTICIPATION FEE	0	0	0	0	0	0
340-430-337	UNREALIZED GAIN/LOSS INVESTMNT	0	0	0	0	0	0
340-440-330	TOWER LEASE REVENUE	(9,259)	57,540	0	0	0	0
340-440-331	INTEREST INCOME - TOWER LEASE	3,430	2,057	0	0	0	0
340-440-337	CONTRIBUTED CAPITAL	0	0	0	0	0	0
	OPERATING REVENUES TOTAL	**13,719,968**	**16,373,666**	**17,670,000**	**18,570,000**	**16,505,528**	**16,100,070**
	TRANSFERS						
340-450-365	TRANSFER FROM GENERAL FUND	202,653	8,875	0	0	0	0
	TRANSFERS TOTAL	**202,653**	**8,875**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
340-460-372	PROCEEDS OF CERT. SALE	0	0	0	0	0	0
340-460-374	SALES OF SURPLUS PROPERTY	0	0	0	0	0	0
340-460-376	BULK WATER SALES	6,668	6,348	3,000	3,000	6,500	3,000
340-460-379	SALE OF MISC. ASSETS	0	0	0	0	0	0
340-470-389	CO BOND PROCEEDS	0	0	0	0	0	0
	OTHER REVENUES TOTAL	**6,668**	**6,348**	**3,000**	**3,000**	**6,500**	**3,000**
	TOTAL REVENUES	**13,929,288**	**16,388,889**	**17,673,000**	**18,573,000**	**16,512,028**	**16,103,070**
	701-UTILITY BILLING						
	EMPLOYEE SERVICES						
340-701-111	REGULAR FULL TIME	281,335	345,484	392,466	392,466	395,000	388,807
340-701-114	OVERTIME	5,466	6,118	4,500	4,500	9,000	4,500
340-701-115	LONGEVITY PAY	2,544	1,872	2,544	2,544	2,304	2,352
340-701-116	REGULAR PART-TIME	0	0	0	0	0	0
340-701-117	TEMPORARY/SEASONAL	0	0	0	0	0	0
340-701-118	INSURANCE ALLOWANCE	0	0	0	0	0	0
340-701-119	CERTIFICATION PAY	630	675	720	720	575	0
340-701-120	UNUM LIFE	684	626	750	750	700	1,050
340-701-121	FICA SOCIAL SECURITY	21,594	25,219	31,172	31,172	30,000	30,004

		FY 2023 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
340-706-325	PAGERS	0	0	0	0	0	0
340-706-326	WIRELESS DATA SERVICES	0	0	0	0	0	480
340-706-342	ELECTRICAL REPAIRS	6,699	3,546	4,285	4,285	4,285	4,285
340-706-343	HEATING/COOLING REPAIRS	0	129	1,071	1,071	1,000	1,071
340-706-344	PLUMBING REPAIRS	359	200	364	364	350	364
340-706-346	CONCRETE MASONARY	0	0	0	0	0	0
340-706-347	PUMP & ELECTRIC MOTOR REPAIR	0	0	0	0	0	0
340-706-349	MISC. REPAIRS/MAINT	23,455	143,556	23,712	23,712	20,000	30,000
340-706-352	CLEANING SUPPLIES	0	222	268	268	250	268
340-706-411	OFFICE EQUIPMENT RENTAL	0	0	0	0	0	0
340-706-412	LIGHT EQUIPMENT RENTAL	3,551	3,728	3,728	3,728	3,728	2,401
340-706-414	MOTOR VEHICLE RENTAL	11,204	14,055	11,764	11,764	11,764	8,294
340-706-415	TRUCKS,HEAVY EQUIP RENTAL	12,569	15,852	15,852	15,852	15,852	11,131
340-706-416	LIGHT EQUIP RENTAL-EXTERNAL	0	0	0	0	0	0
340-706-419	REPLACEMENT FUND CONTRIBUTION	0	0	181,750	181,750	181,750	0
340-706-421	FUEL, OIL AND LUBRICANTS	0	0	0	0	0	0
340-706-431	OFFICE EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-432	MACHINE TOOLS MAINT/REPAIR	529	1,654	3,120	2,120	2,120	3,120
340-706-433	LIGHT EQUIPMENT MAINT & REPAIR	0	0	0	0	0	0
340-706-435	TRUCK & HEAVY EQUIPMENT REPAIR	0	0	0	0	0	0
340-706-436	OTHER EQUIP MAINT/REPAIR	0	0	0	0	0	0
340-706-437	PUMPS, MAINTENANCE/REPAIR	9,573	222,067	30,412	30,412	30,000	175,000
340-706-438	ELECTRIC MOTOR MAINT/REPAIR	0	264	16,068	16,068	15,000	16,068
340-706-439	OTHER EQUIPMENT MAINT/REPAIR	11,879	63,611	6,427	6,427	6,000	6,427
340-706-445	FUEL,OIL & LUBRICANTS	4,010	61	4,142	8,642	10,000	21,600
340-706-462	OFFICE EQUIPMENT MAINT/REPAIR	0	0	0	0	0	0
	OPERATIONS TOTAL	**311,647**	**781,846**	**988,800**	**1,019,550**	**681,614**	**860,840**
	CONTRACT SERVICES						
340-706-512	ENGINEERING SERVICES	0	40,399	0	0	1,700	0
340-706-514	MEDICAL SERVICES	0	0	0	0	0	0
340-706-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
340-706-523	OUTSIDE PRINTING	48	0	750	750	750	750
340-706-525	LANDFILL FEES	46,953	55,781	542,880	331,540	60,000	400,000
340-706-526	TESTING/CERT. PERMITS	45,933	54,877	64,229	74,229	65,000	75,500
340-706-528	ADVERTISING	144	934	0	0	0	0
340-706-532	SOFTWARE MAINT/LICENSING	2,905	1,864	25,500	25,500	25,000	25,500
340-706-535	COMPUTER MAINT/SERVICE	0	0	0	0	0	0
340-706-539	OTHER CONTRACT SERVICES	30,225	112,000	38,141	194,228	150,000	78,000
340-706-601	DEPRECIATION FIXED ASSETS	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**126,209**	**265,854**	**671,500**	**626,247**	**302,450**	**579,750**
	CAPITAL OUTLAY & CONTRIBUTIONS						
340-706-711	OFFICE FURNITURE	0	0	0	0	0	0
340-706-712	COMMUNICATION EQUIPMENT	0	0	0	0	0	0
340-706-714	COMPUTER EQUIPMENT	0	0	0	0	0	0
340-706-717	INSTRUMENTS/APPARATUS	0	0	0	0	0	0
340-706-721	MACHINE TOOLS/APPARATUS	0	0	0	0	0	0
340-706-722	LIGHT EQUIPMENT	0	0	0	0	0	0
340-706-723	MOTOR VEHICLES	0	0	0	0	0	0
340-706-724	HEAVY EQUIPMENT	0	0	0	0	0	0
340-706-725	OTHER EQUIPMENT	0	0	0	0	0	0
340-706-742	CONSTRUCTION	355,059	172,139	0	0	35,000	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**355,059**	**172,139**	**0**	**0**	**35,000**	**0**
	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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/LICENSING	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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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 AMORTIZATIO	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
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	0	(62,125)	0	0	0	0
Net Operating Revenues	**528,398**	**539,169**	**687,100**	**1,162,100**	**1,150,053**	**699,400**
Expenditures						
732-Airport Operations	716,386	664,624	673,704	1,578,704	1,470,609	652,487
Total Expenditures	**716,386**	**664,624**	**673,704**	**1,578,704**	**1,470,609**	**652,487**
(less) Transfers Out	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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	GROUNDS KEEPING 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/LICENSING	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	GROUNDSKEEPING 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
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
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	0	(61,544)	0	0	0	0
Net Operating Revenues	**694,429**	**967,785**	**945,000**	**1,040,585**	**1,054,617**	**1,135,000**
Expenditures						
520-TIF No. 1 Administration	408,719	735,853	831,372	831,372	831,822	941,850
Total Expenditures	**408,719**	**735,853**	**831,372**	**831,372**	**831,822**	**941,850**
(less) Transfers Out	(394,782)	(584,440)	(526,372)	(526,372)	(526,372)	(504,850)
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
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	0	0	0	0	0	0
Net Operating Revenues	**333,973**	**365,853**	**350,000**	**350,000**	**354,000**	**355,000**
Expenditures						
612-Hotel/Motel Tax	292,620	305,379	297,400	297,400	285,000	265,000
Total Expenditures	**292,620**	**305,379**	**297,400**	**297,400**	**285,000**	**265,000**
(less) Transfers Out	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)
Net Operating Expenditures	**287,620**	**300,379**	**292,400**	**292,400**	**280,000**	**260,000**
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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
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	0	0	0	0	0	0
Net Operating Revenues	**2,630**	**5,237**	**0**	**0**	**2,500**	**2,500**
Expenditures						
613-Land Purchases	0	0	0	0	0	0
Total Expenditures	**0**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**0**	**0**	**0**	**0**	**0**	**0**
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
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
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	0	0	0	0	0	0
Net Operating Revenues	**40,896**	**30,143**	**5,000**	**5,000**	**24,500**	**22,500**
Expenditures						
624-Library	0	19,975	0	0	8,375	0
Total Expenditures	**0**	**19,975**	**0**	**0**	**8,375**	**0**
(less) Transfers Out	0	0	0	0	0	0
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/LICENSING	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
131 PEG FUND						
Beginning Fund Balance	0	0	0	0	0	0
Revenues	**0**	**0**	**0**	**0**	**0**	**30,000**
(less) Transfers In	0	0	0	0	0	0
Net Operating Revenues	**0**	**0**	**0**	**0**	**0**	**30,000**
Expenditures						
503-PEG ADMINISTRATION	0	0	0	0	0	30,000
Total Expenditures	**0**	**0**	**0**	**0**	**0**	**30,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	OPERATIONS						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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						
	CONTRACT SERVICES						
162-694-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-694-519	OTHER PROFESSIONAL SERVICES	7,560	10,350	0	0	0	0
162-694-521	COUNTY RECORDING FEES	0	0	0	0	0	0
162-694-539	OTHER CONTRACT SERVICES	56,616	27,646	0	125,000	125,000	0
	CONTRACT SERVICES TOTAL	**64,176**	**37,996**	**0**	**125,000**	**125,000**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-694-742	CONSTRUCTION	656,700	86,144	0	875,000	850,000	700,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**656,700**	**86,144**	**0**	**875,000**	**850,000**	**700,000**
	694-HOME PROGRAM-TDHCA	**720,876**	**124,140**	**0**	**1,000,000**	**975,000**	**700,000**
	802-MURPHY PARK IMPROVEMENTS						
	CONTRACT SERVICES						
162-802-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-802-519	OTHER PROFESSIONAL SERVICES	2,100	0	0	0	0	0
162-802-539	OTHER CONTRACT SERVICES	850	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**2,950**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-802-719	OTHER CAPITAL OUTLAY	0	0	0	0	0	0
162-802-725	OTHER EQUIPMENT	20,394	0	0	0	0	0
162-802-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**20,394**	**0**	**0**	**0**	**0**	**0**
	802-MURPHY PARK IMPROVEMENTS	**23,344**	**0**	**0**	**0**	**0**	**0**
	901-2019 GO BONDS PROJECTS						
	CONTRACT SERVICES						
162-901-511	LEGAL SERVICES	62,044	22,702	0	0	0	0
162-901-512	ENGINEERING SERVICES	33,820	5,153	0	0	0	0
162-901-519	OTHER PROFESSIONAL SERVICES	2,960	0	0	0	0	0
162-901-528	ADVERTISING	100	0	0	0	0	0
162-901-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**98,923**	**27,855**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-901-741	PURCHASE LAND	0	798,244	0	0	0	0
162-901-742	CONSTRUCTION	0	0	0	0	0	0
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**0**	**798,244**	**0**	**0**	**0**	**0**
	901-2019 GO BONDS PROJECTS	**98,923**	**826,099**	**0**	**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						
	CONTRACT SERVICES						
162-902-511	LEGAL SERVICES	0	0	0	0	0	0
162-902-512	ENGINEERING SERVICES	0	0	0	0	0	0
162-902-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
162-902-528	ADVERTISING	0	0	0	0	0	0
162-902-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	CAPITAL OUTLAY & CONTRIBUTIONS						
162-902-742	CONSTRUCTION	0	0	0	0	700,000	1,300,000
	CAPITAL OUTLAY & CONTRIBUTIONS TOTAL	**0**	**0**	**0**	**0**	**700,000**	**1,300,000**
	902-2021 CLFRF (ARP) FUNDS	**0**	**0**	**0**	**0**	**700,000**	**1,300,000**
	931-RESILIENT COMM PROGRAM						
	CONTRACT SERVICES						
162-931-512	ENGINEERING	0	0	0	0	0	0
162-931-519	OTHER PROFESSIONAL SERVICES	0	97,000	0	0	100,000	103,000
	CONTRACT SERVICES TOTAL	**0**	**97,000**	**0**	**0**	**100,000**	**103,000**
	931-RESILIENT COMM PROGRAM	**0**	**97,000**	**0**	**0**	**100,000**	**103,000**
	933-WELLNESS & REC CENTER						
	CONTRACT SERVICES						
162-933-528	ADVERTISING	0	186	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**186**	**0**	**0**	**0**	**0**
	933-WELLNESS & REC CENTER	**0**	**186**	**0**	**0**	**0**	**0**
	GRANT CAPITAL PROJECTS FUND TOTAL EXPENDITURES	**1,042,005**	**1,651,633**	**0**	**6,105,000**	**6,875,000**	**2,353,000**
	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
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	0	0	0	0	0	0
Net Operating Revenues	**897,522**	**883,461**	**876,000**	**876,000**	**923,246**	**875,000**
Expenditures						
632-Transportation	734,038	506,590	867,872	867,872	788,728	1,096,615
Total Expenditures	**734,038**	**506,590**	**867,872**	**867,872**	**788,728**	**1,096,615**
(less) Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	0
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
210	**TRANSPORTATION FUND**						
	OPERATING REVENUES						
210-330-234	INTERGOVERNMENTAL REVENUE	33,650	16,500	0	0	22,246	0
210-340-274	LATE PAYMENT FEE	0	0	0	0	0	0
210-340-289	CREDIT CARD PROCESSING FEE	0	0	0	0	0	0
210-340-296	TRANSPORTATION USER FEE	863,872	866,961	876,000	876,000	876,000	875,000
210-430-331	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						
210-450-367	TRNSF IN FROM MDUS	0	0	0	0	0	0
210-450-370	INTERFUND TRANSFER IN	0	0	0	0	0	0
210-450-371	TRNSF IN FROM UTILITY FUND	0	0	0	0	0	0
	TRANSFERS TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
210-470-383	12.590M 2019 COs (3.985M)	0	0	0	0	0	0
210-470-391	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						
210-632-111	REGULAR FULL TIME	76,735	116,569	147,713	144,718	100,000	135,866
210-632-114	OVERTIME	10,948	11,328	0	0	10,000	8,000
210-632-115	LONGEVITY PAY	0	48	48	48	96	288
210-632-116	REGULAR PART-TIME	0	0	0	0	0	0
210-632-119	CERTIFICATION PAY	0	0	0	0	0	0
210-632-120	UNUM LIFE	108	188	292	292	150	450
210-632-121	FICA SOCIAL SECURITY	6,346	9,248	11,859	11,859	6,500	10,450
210-632-122	WORKERS COMPENSATION	192	339	300	300	300	3,990
210-632-123	STATE UNEMPLOYMENT TAXES	20	442	490	490	167	189
210-632-124	RETIREMENT-TMRS	12,033	17,476	21,467	21,467	14,000	19,568
210-632-126	HEALTH INSURANCE	13,008	19,709	26,208	26,208	20,000	31,350
210-632-127	DENTAL INSURANCE	457	637	864	864	500	615
210-632-128	LONG TERM DISABILITY	120	315	384	384	250	570
210-632-129	VISION INSURANCE	39	132	147	147	100	180
210-632-131	UNIFORMS (BUY)	0	0	0	0	0	0
210-632-141	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						
210-632-221	STREET REPAIR MATERIALS	511,412	239,263	533,000	533,000	533,000	656,099
210-632-222	STRIPING AND STREET SIGNS	0	0	0	0	0	184,000
210-632-415	TRUCKS, HEAVY EQUIP RENTAL	0	0	0	0	0	0
210-632-419	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						
210-632-512	ENGINEERING SERVICES	0	0	25,000	25,000	0	25,000
210-632-519	OTHER PROFESSIONAL SERVICES	0	0	0	0	0	0
210-632-528	ADVERTISING	0	0	0	0	0	0
210-632-532	SOFTWARE MAINT/LICENSING	0	0	0	0	0	0
210-632-539	OTHER CONTRACT SERVICES	0	0	0	0	0	0
210-632-541	ANNUAL STREET MAINTENANCE	0	0	0	0	0	0
210-632-543	CREDIT CARD FEES	0	0	0	0	0	0
210-632-651	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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**601,953**	**683,530**	**663,500**	**663,500**	**677,000**	**675,500**
Expenditures						
750-Municipal Drainage	453,193	310,159	578,530	578,530	589,980	675,500
Total Expenditures	**453,193**	**310,159**	**578,530**	**578,530**	**589,980**	**675,500**
(less) Transfers Out	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	0
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**						
	OPERATING REVENUES						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**2,344,249**	**2,600,554**	**2,505,000**	**2,505,000**	**2,605,000**	**0**
Expenditures						
721-Sanitation	2,098,800	2,163,352	2,241,700	2,241,700	3,765,666	0
Total Expenditures	**2,098,800**	**2,163,352**	**2,241,700**	**2,241,700**	**3,765,666**	**0**
(less) Transfers Out	(164,200)	(164,200)	(164,200)	(164,200)	(1,675,666)	0
Net Operating Expenditures	**1,934,600**	**1,999,152**	**2,077,500**	**2,077,500**	**2,090,000**	**0**
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
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	0	0	0	0	0	0
Net Operating Revenues	**13,060**	**15,376**	**40,000**	**40,000**	**48,500**	**33,500**
Expenditures						
812-Cemetery Permanent Fund	2,545	3,197	30,000	30,000	40,000	25,000
Total Expenditures	**2,545**	**3,197**	**30,000**	**30,000**	**40,000**	**25,000**
(less) Transfers Out	(2,545)	(3,197)	(30,000)	(30,000)	(40,000)	(25,000)
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
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	0	0	0	0	0	0
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	218,456	386,853	0	1,325,000	1,325,000	865,000
Total Expenditures	**698,174**	**2,093,580**	**0**	**1,670,000**	**1,670,000**	**7,900,000**
(less) Transfers Out	0	0	0	0	0	0
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
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	0	0	0	0	0	0
Net Operating Revenues	**38,041**	**25,239**	**0**	**0**	**17,000**	**5,632**
Expenditures						
570-Downtown Streets	667,758	0	0	0	0	0
Total Expenditures	**667,758**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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**
	TRANSFERS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**13,851**	**16,211**	**0**	**0**	**11,000**	**0**
Expenditures						
665-Performance Contract	114,993	19,023	0	0	0	0
Total Expenditures	**114,993**	**19,023**	**0**	**0**	**0**	**0**
(less) Transfers Out	(105,372)	(3,518)	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	TRANSFERS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**257,263**	**261,728**	**80,000**	**80,000**	**600,000**	**600,000**
Expenditures						
631-Roadway Impact Fee	20,534	0	0	0	0	0
Total Expenditures	**20,534**	**0**	**0**	**0**	**0**	**0**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**20,534**	**0**	**0**	**0**	**0**	**0**
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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
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
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	0	(1,833)	0	0	0	0
Net Operating Revenues	**498,454**	**413,408**	**0**	**175,000**	**175,000**	**0**
Expenditures						
500-2022 BOND	2,836,116	4,915,116	0	1,245,000	1,245,000	200,000
Total Expenditures	**2,836,116**	**4,915,116**	**0**	**1,245,000**	**1,245,000**	**200,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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**
	TRANSFERS						
500-450-370	INTERFUND TRANSFERS IN	0	1,833	0	0	0	0
	TRANSFERS TOTAL	**0**	**1,833**	**0**	**0**	**0**	**0**
	OTHER REVENUES						
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						
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
500-500-815	TRANSFER OUT	0	0	0	0	0	0
	TRANSFERS TOTAL	**0**	**0**	**0**	**0**	**0**	**0**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
Net Operating Revenues	**54,317,617**	**2,984,404**	**0**	**2,250,000**	**2,250,000**	**1,500,000**
Expenditures						
500-2023A BOND	988,728	1,679,441	0	4,310,000	4,350,000	50,000,000
Total Expenditures	**988,728**	**1,679,441**	**0**	**4,310,000**	**4,350,000**	**50,000,000**
(less) Transfers Out	0	0	0	0	0	0
Net Operating Expenditures	**988,728**	**1,679,441**	**0**	**4,310,000**	**4,350,000**	**50,000,000**
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**						
	OPERATING REVENUES						
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						
	EMPLOYEE SERVICES						
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**
	OPERATIONS						
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**
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
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	0	380,067	0	0	0	0
Total Expenditures	**0**	**1,856,869**	**0**	**6,505,000**	**6,782,900**	**10,836,500**
(less) Transfers Out		0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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						
	CONTRACT SERVICES						
505-563-512	ENGINEERING SERVICES	0	571	0	0	200,000	0
505-563-519	OTHER PROFESSTIONAL 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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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						
	CONTRACT SERVICES						
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 PROPOSED
	592-NON-DEPARTMENTAL						
	CONTRACT SERVICES						
505-592-511	LEGAL SERVICES	0	9,500	0	0	0	0
	CONTRACT SERVICES TOTAL	**0**	**9,500**	**0**	**0**	**0**	**0**
	DEBT SERVICE						
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
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	0	0	0	0	0	(4,000,000)
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	0	0	0	2,550,000	0	2,550,000
Total Expenditures	**0**	**0**	**0**	**8,000,000**	**900,000**	**11,300,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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						
	CONTRACT SERVICES						
506-540-512	ENGINEERING	0	0	0	125,000	0	125,000
	CONTRACT SERVICES TOTAL	**0**	**0**	**0**	**125,000**	**0**	**125,000**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
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	0	0	0	0	0	1,050,000
Total Expenditures	**3,502,541**	**1,394,692**	**0**	**1,975,000**	**2,325,000**	**1,050,000**
(less) Transfers Out	0	0	0	0	0	0
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/LICENSING	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
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
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	0	0	0	0	0	0
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	0	0	0	0	2,100,000	2,100,000
Total Expenditures	**0**	**0**	**0**	**0**	**2,100,000**	**5,383,525**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CONTRACT SERVICES						
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**
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	TRANSFERS						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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
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	0	0	0	0	0	0
Net Operating Revenues	**0**	**0**	**0**	**5,000,000**	**5,125,000**	**100,000**
Expenditures						
580-Wastewater System CIP	0	0	0	5,000,000	125,000	5,000,000
Total Expenditures	**0**	**0**	**0**	**5,000,000**	**125,000**	**5,000,000**
(less) Transfers Out	0	0	0	0	0	0
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**						
	OPERATING REVENUES						
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						
	CAPITAL OUTLAY & CONTRIBUTIONS						
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**
	DEBT SERVICE						
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
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	0	0	0	0	0	0
Net Operating Revenues	**964,703**	**1,332,579**	**1,127,959**	**1,127,959**	**1,167,028**	**1,070,808**
Expenditures						
517-Fleet Services	923,270	896,895	998,537	999,958	1,018,801	1,148,085
Total Expenditures	**923,270**	**896,895**	**998,537**	**999,958**	**1,018,801**	**1,148,085**
(less) Transfers Out	0	0	0	0	0	0
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 ACTUAL	FY 2024 ACTUAL	FY 2025 ADOPTED	FY 2025 REVISED	FY 2025 ESTIMATED	FY 2026 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
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
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
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**						
	OPERATING REVENUES						
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**
	TRANSFERS						
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						
	CONTRACT SERVICES						
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**
	DEBT SERVICE						
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
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
	3	4	4	3
503 - Communications				
Director of Communications	-	-	1	1
Public Information Officer	-	-	1	1
Assistant Public Information Officer	1	1	-	-
	1	1	2	2
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
	2	2	3	3
505 - City Clerk				
City Clerk	1	1	1	1
Receptionist /Assistant City Clerk	1	1	1	1
	2	2	2	2
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	-
	6	6	6	5
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	-	-
	4.5	3.5	3.0	3.0

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	1	1	1	1
	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	2	3	3	3
	6	7	7	7
706 – Wastewater Treatment Plant (WWTP)				
Wastewater Supertintendent	1	1	1	1
Industrial Pre-Treatment Officer	1	1	1	1
Operators I, II	3	3	4	4
	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	7	10	10	10
	15	18	18	18
340 - Utility Fund Total:	26	30	31	31
732 - Airport				
Airport Manager	1	1	1	1
Airport Operations Specialist	1	1	1	1
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	1	1	1	1
370 - Cemetery Fund Total:	2	2	2	2
517 - Fleet Operating				
Fleet Services Superintendent	1	1	1	1
Mechanic/Senior Mechanic	1	1	2	2
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	-	3	3	3
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 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

(512) 309-6168
Phone *(area code and number)*

400 Porter Street, Taylor, TX, 76574-3600
Taxing Unit's Address, City, State, ZIP Code

https://www.taylortx.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:

1. **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.
2. **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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet.*		$ 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 §26.044
[24] 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 §26.0442
[26] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ _____
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] I

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)	$ 0.591368 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.591368 /$100
	D. Adopted Tax Rate	$ 0.591368 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,852,531,283
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.558774 /$100
	B. Unused increment rate (Line 66)	$ 0.000001 /$100
	C. Subtract B from A	$ 0.558773 /$100
	D. Adopted Tax Rate	$ 0.628774 /$100
	E. Subtract D from C	$ -0.070001 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,237,189,959
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.648953 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.648953 /$100
	D. Adopted Tax Rate	$ 0.648953 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,977,444,755
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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 *No-New-Revenue Rate Worksheet*. 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 *Voter-Approval Tax Rate Worksheet*.	0.221866
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet.*	$ 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.[48]

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 *No-New-Revenue Tax Rate Worksheet.*	$ _____ /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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)

Date amended: 08/05/02025

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), Heather Long (District 4)

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure Quality of Life Economic Vitality

Agenda Item Number: 15.

Agenda Title: **Discussion, consideration, and possible action on Ordinance No. 2025-30, an ordinance fixing and levying an ad valorem tax for Tax Year 2025 (Fiscal Year 2026).**

Council Action to be Taken: Discuss and Consider Ordinance No. 2025-30 adopting a tax rate for Fiscal Year 2026.

Department Submitted: Finance

Staff Contact: Lydia Collins, Deputy Chief Financial Officer

1. PURPOSE / DESCRIPTION

The governing body is required to adopt a tax rate before the start of the fiscal year. Adoption of tax rate must be after a budget has been adopted and after a public hearing.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

State law requires that the governing body adopt a tax rate before the start of the fiscal year and after it has approved a budget and held a public hearing. The City Manager submitted his proposed budget to the City Clerk on August 11, 2025 and formally presented the budget at the August 14, 2025 City Council meeting. At that same meeting, the City Council voted to consider a proposed tax rate of $0.585000 per $100 valuation and scheduled a public hearing for September 10, 2025. Introduction of this ordinance occurred at the August 28, 2025 meeting. Notice of the public hearing was published in the Taylor Press on August 31, 2025 as well as the City's website and cable channel.

The proposed tax rate of $0.585000 is a decrease of $0.006368 from the previous year's tax rate of $0.591368. The No-New-Revenue Rate, which is the rate that would produce the same amount of taxes if applied to the same properties taxed in both years, is $0.512380. The Voter-Approval Rate is $0.585000. The vote to adopt a proposed tax rate must be a record vote and if the rate exceeds the No-New-Revenue tax rate, it must be approved by a least 60% (percent) of the governing body.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Recommend the proposed tax rate for FY 2026. State law requires certain language to be included in a the motion to adopt a tax rate greater than the No-New-Revenue tax rate - "I move that the property tax rate be increased by the adoption of a tax rate of $0.585000 per $100 valuation, which is effectively a 14.17% (percent) increase in the tax rate."

5. FUNDING SOURCE

General Fund and Debt Service Fund

6. TIMELINE

Introduce Ordinance August 28, 2025
Public Hearing and Adoption September 10, 2025.

7. OTHER OPTIONS

8. ATTACHMENTS

1. CTA Notice of Tax Rates
2. Tax Rate Ordinance 2025-30
3. 2025 City of Taylor Tax Rate Calculations
4. FY26_ProposedTaxRate_Presentation_9.10.25

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 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.

ORDINANCE NO. 2025-30

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

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

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

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

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

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

SUMMARY

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

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

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

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

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

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

PASSED, APPROVED, and **ADOPTED** on the _____the day of September, 2025.

_____
Dwayne Ariola, Mayor
Taylor City Council

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder, City Attorney

2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Taylor
Taxing Unit Name

(512) 309-6168
Phone *(area code and number)*

400 Porter Street, Taylor, TX, 76574-3600
Taxing Unit's Address, City, State, ZIP Code

https://www.taylortx.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:

1. **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.
2. **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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 §26.044
[24] 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 §26.0442
[26] 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 *No-New-Revenue Tax Rate Worksheet.*	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet*.	$ 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 *No-New-Revenue Tax Rate Worksheet*.	$ _____
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] I

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)	$ 0.591368 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.591368 /$100
	D. Adopted Tax Rate	$ 0.591368 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,852,531,283
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.558774 /$100
	B. Unused increment rate (Line 66)	$ 0.000001 /$100
	C. Subtract B from A	$ 0.558773 /$100
	D. Adopted Tax Rate	$ 0.628774 /$100
	E. Subtract D from C	$ -0.070001 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,237,189,959
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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)	$ 0.648953 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.648953 /$100
	D. Adopted Tax Rate	$ 0.648953 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,977,444,755
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero	$ 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 *No-New-Revenue Rate Worksheet*. 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 *Voter-Approval Tax Rate Worksheet*.	0.221866
70.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 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 *Voter-Approval Tax Rate Worksheet.*	$ 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.[48]

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 *No-New-Revenue Tax Rate Worksheet.*	$ _____ /$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 *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- 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, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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 *No-New-Revenue Tax Rate Worksheet.*	$ _____
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

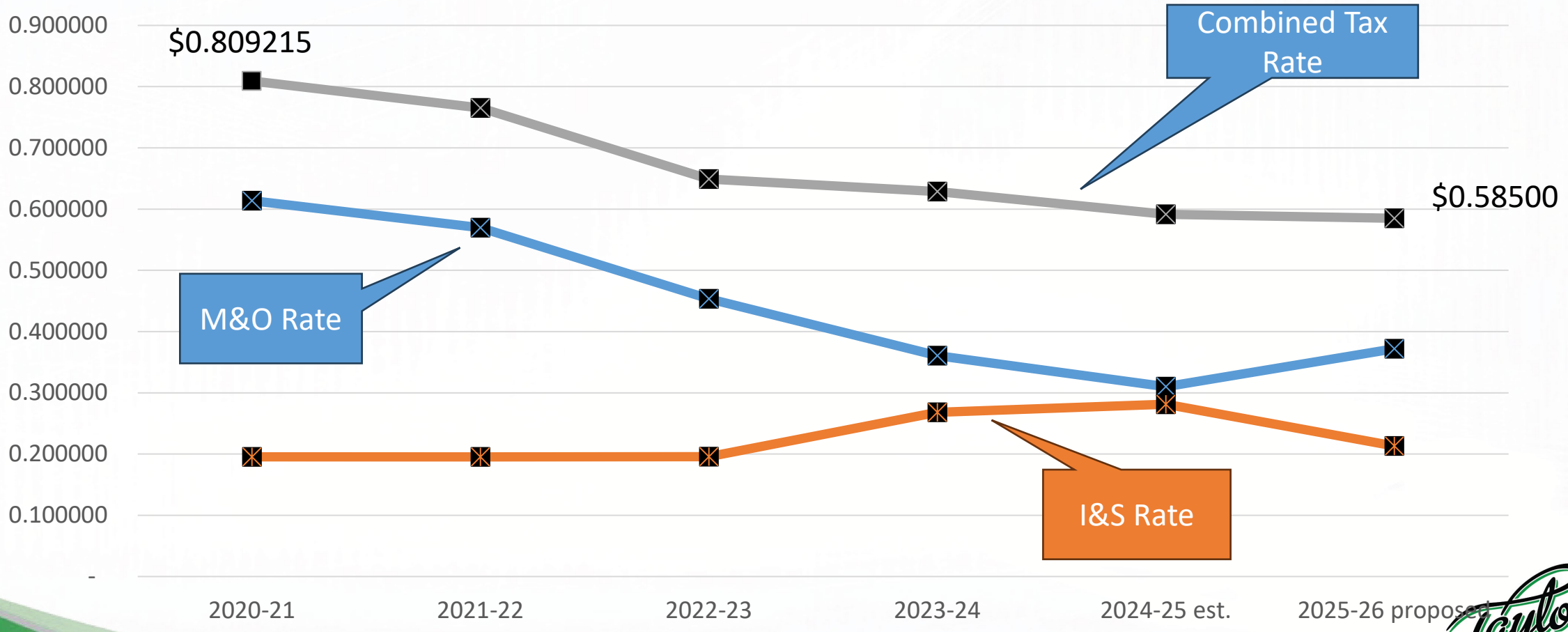
[52] Tex. Tax Code §§26.04(c-2) and (d-2)

Date amended: 08/05/02025

FY26 Proposed Tax Rate Public Hearing

September 10, 2025

Property Tax Rates

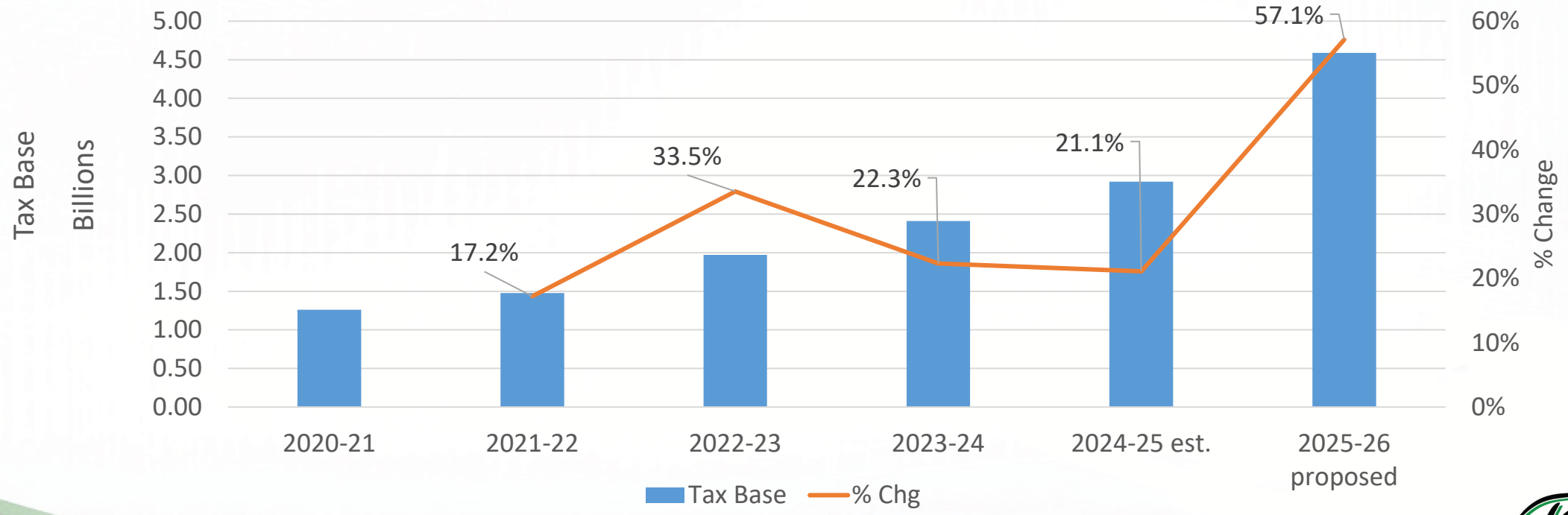


Calculated Tax Rates (per statute)

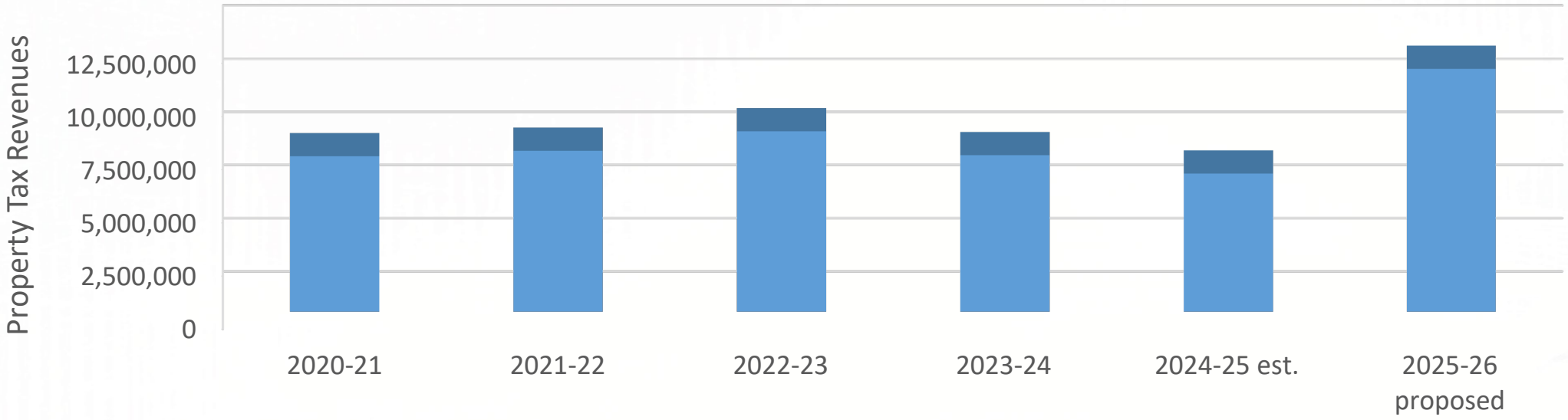
- No-new-revenue tax rate (NNR) is the tax rate that would bring in the same amount of taxes as last year if you compare properties taxed in both years.
- The Voter-approval rate (VAR) is the highest rate that can be adopted without having an election.
- The calculated NNR is $0.512380 per $100
- The calculated VAR is $0.585000 per $100
- The City Manager's proposed budget is based on a recommended tax rate of $0.585000.

Tax Base Growth

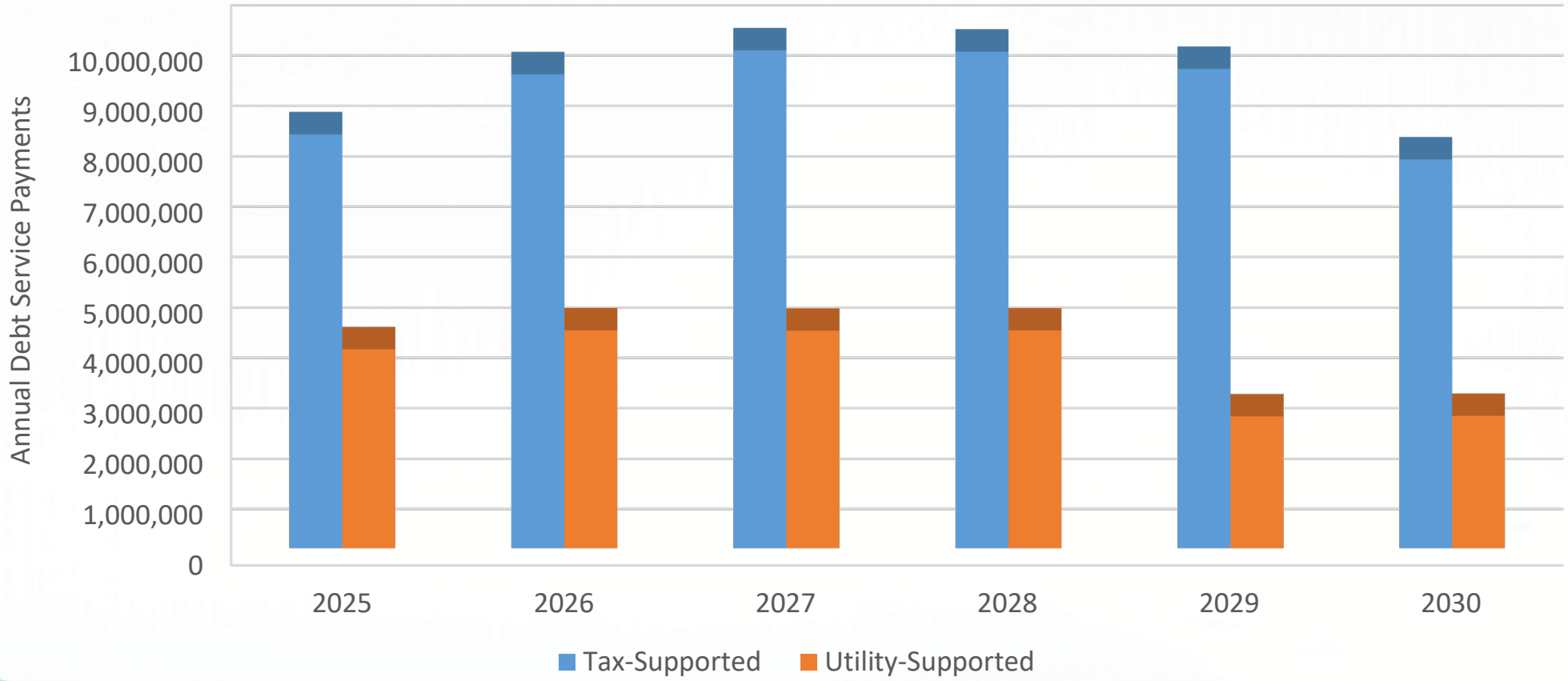
Property Tax Base Growth vs % Change



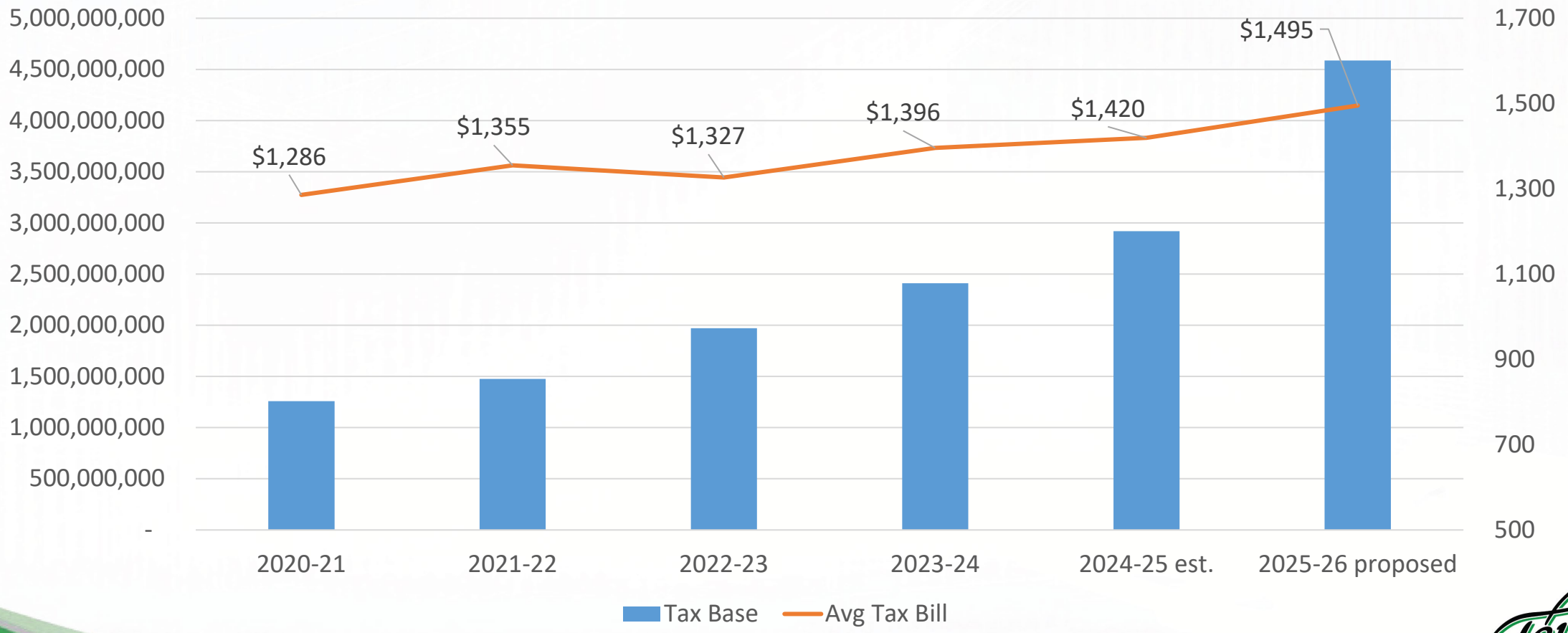
Property Tax Revenues (General Fund Only)



Annual Debt Service



Tax Base vs Avg Tax Bill (Homeowner)



Average Tax Bills

- City tax rate has declined 27.7% since FY21 (from 80.9 cents to 58.5 cents)
- However, average homeowner Tax bills have increased average of 3.1% since FY21 due to increased property values.
- But during that same period, Consumer Price Index (CPI) for this region has increased average of 4.75%.

City Council Meeting
September 10, 2025
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure Quality of Life Economic Vitality

Agenda Item Number: 16.

Agenda Title: **Receive an update on the Active Transportation Plan and ADA Transition Plan.**

Council Action to be Taken: Receive an update on the Active Transportation Plan and ADA Transition Plan.

Department Submitted: City Management

Staff Contact: Tyler Bybee, Interim Managing Director of Community Services
Daniel Seguin, Communications Director

1. PURPOSE / DESCRIPTION

This agenda item is to present an update on the Active Transportation Plan and ADA Transition Plan. The update includes a presentation of existing conditions and public feedback through the Flash Vote Survey and Town Hall 1.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On February 9, 2023, the City Council approved submission of an application to the Texas General Land Office (GLO) for funding under the Resilient Communities Program (RCP) in the amount of $300,000. Following award of the grant, the City approved execution of a contract with the GLO on October 2, 2023, securing $300,000 for the development of a Resilient Communities Plan.

The Resilient Communities Program (RCP) utilizes Community Development Block Grant – Mitigation (CDBG-MIT) funds to support activities that strengthen a community's ability to withstand and recover from future disasters. The program is designed to reduce or eliminate disaster risks and impacts in the most impacted and distressed (MID) areas of Texas, as identified in the State of Texas CDBG-MIT Action Plan.

On September 26, 2024 Council Meeting, HDR Engineering, Inc. presented the proposed scope of work for the Active Transportation Plan and ADA Transition Plan.

Work began on November 21, 2024 with the Notice to Proceed issuance. An analysis of existing

active transportation conditions and a level of traffic stress for active modes has been completed. A draft prioritization matrix has been developed and will be finalized with the results of public engagement. Preliminary trails planning and alignments are in progress. An ADA self-assessment of downtown sidewalks, trails, and parks has been completed to date.

3. PROS and CONS

PROS	CONS
-Provides Data-Driven Insights for Decision Making -Ensures Community Engagement and Transparency -Alignment with Compliance and Future Funding	- Expectation of Immediate action and funding -Resource constraints -Complexity of Implementation across Departments

4. RECOMMENDATION

Receive presentation and provide possible feedback on the direction of planning efforts

5. FUNDING SOURCE

This contract is funded through the General Land Office Resilient Communities Program.

6. TIMELINE

The contract is anticipated to be substantially complete in April 2026.

7. OTHER OPTIONS

NA

8. ATTACHMENTS

1. Taylor ATP_CC_Presentation 09.10.25_COT
2. Transportation Needs Survey Results

Resilient Communities Program Grant

Active Transportation Plan

City Council
City of Taylor
September 10, 2025

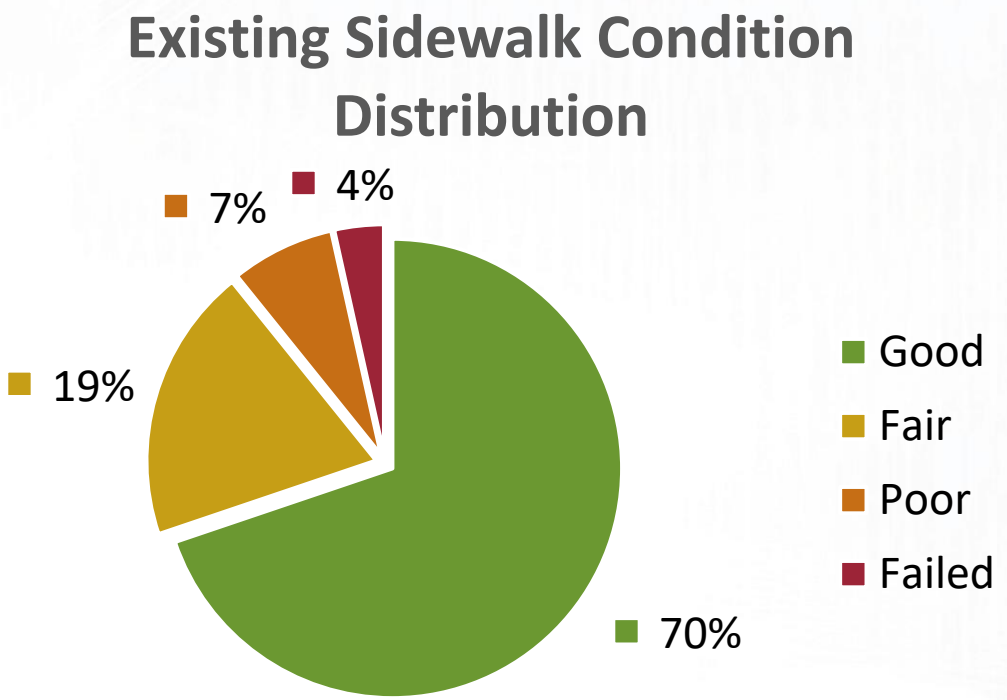
Agenda

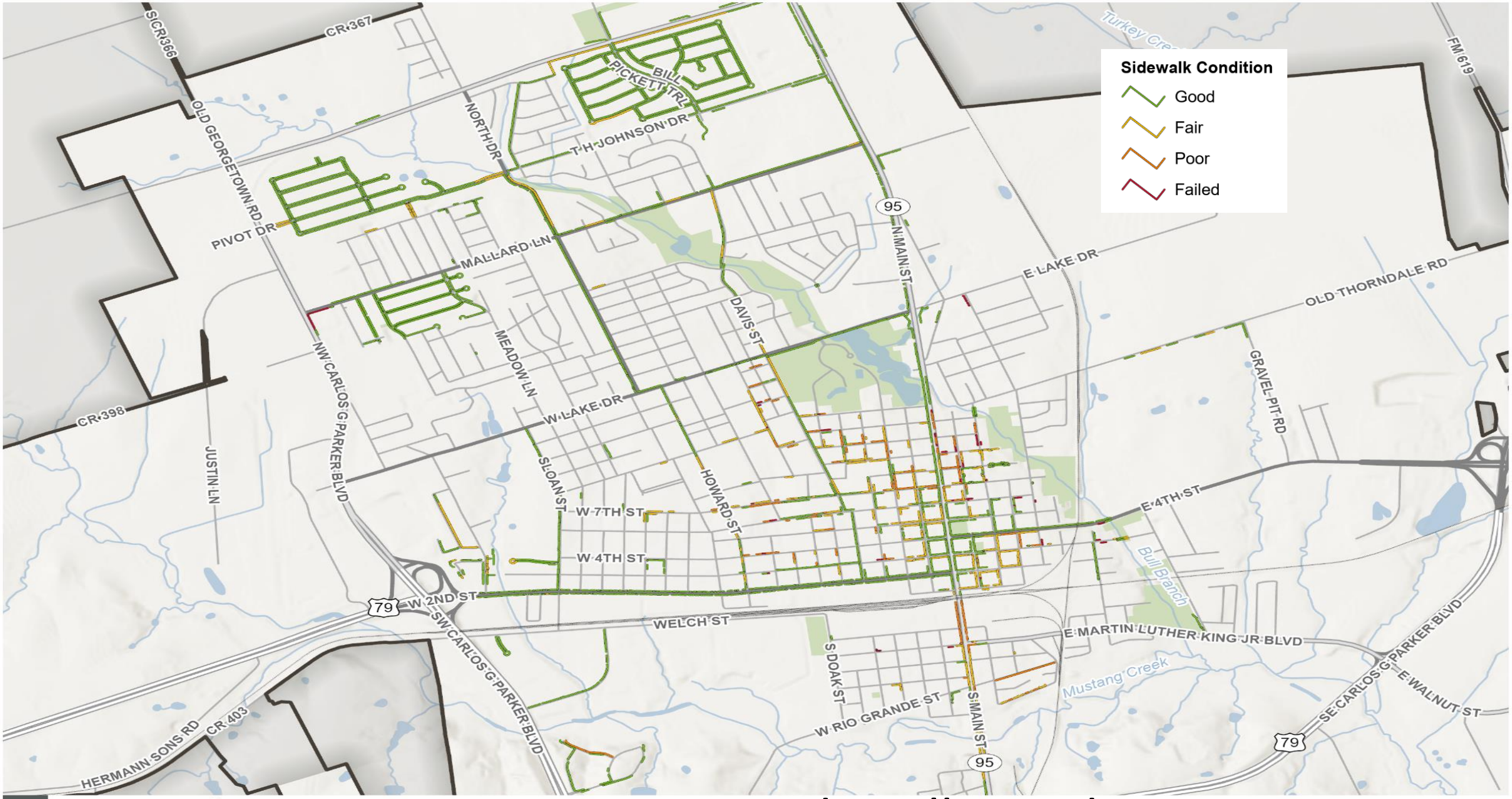
- Existing Conditions
- Level of Traffic Stress Analysis
- Survey Results

0 0.4 mi

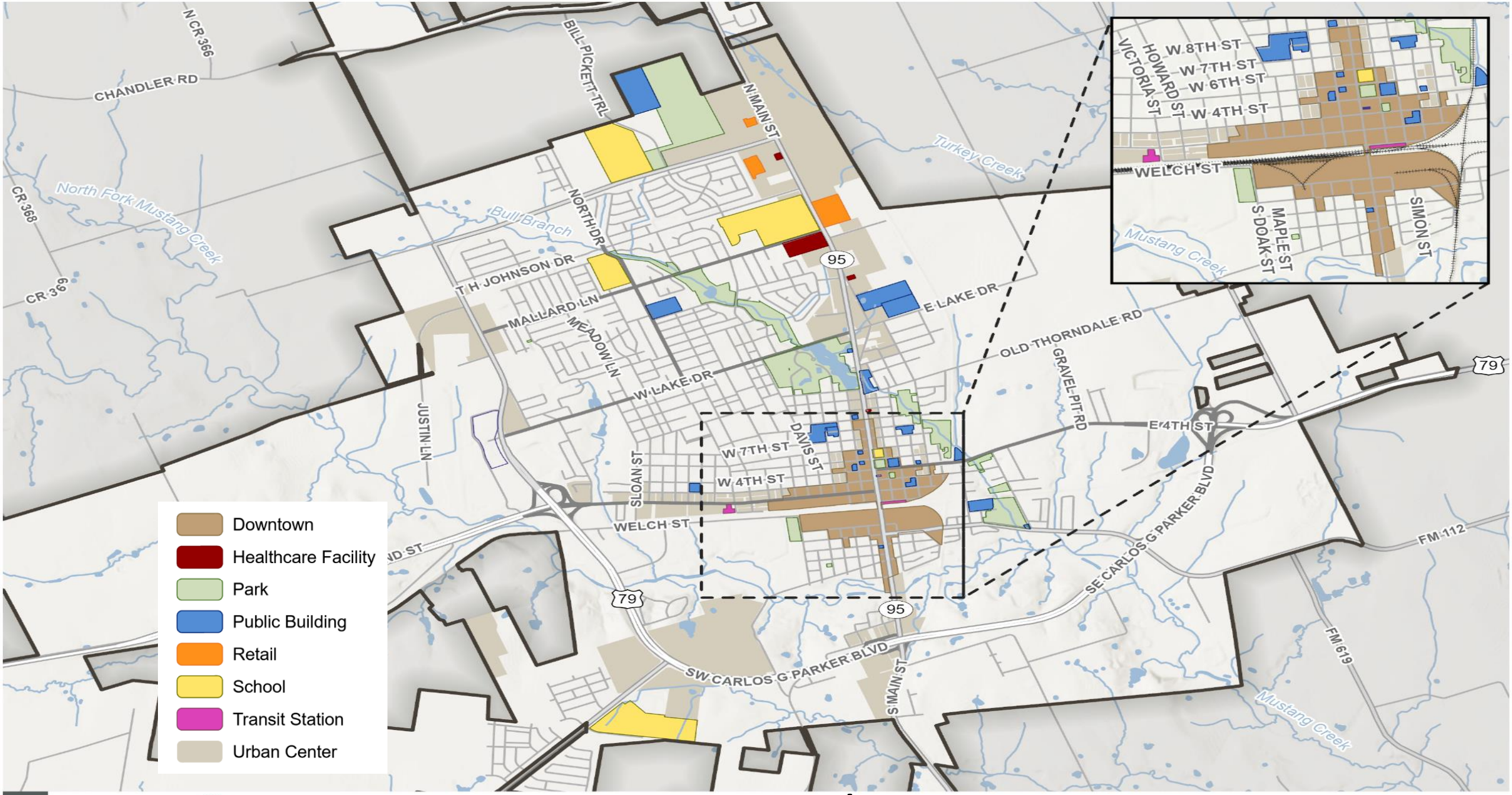
Existing Active Transportation Network

Existing Sidewalk Conditions



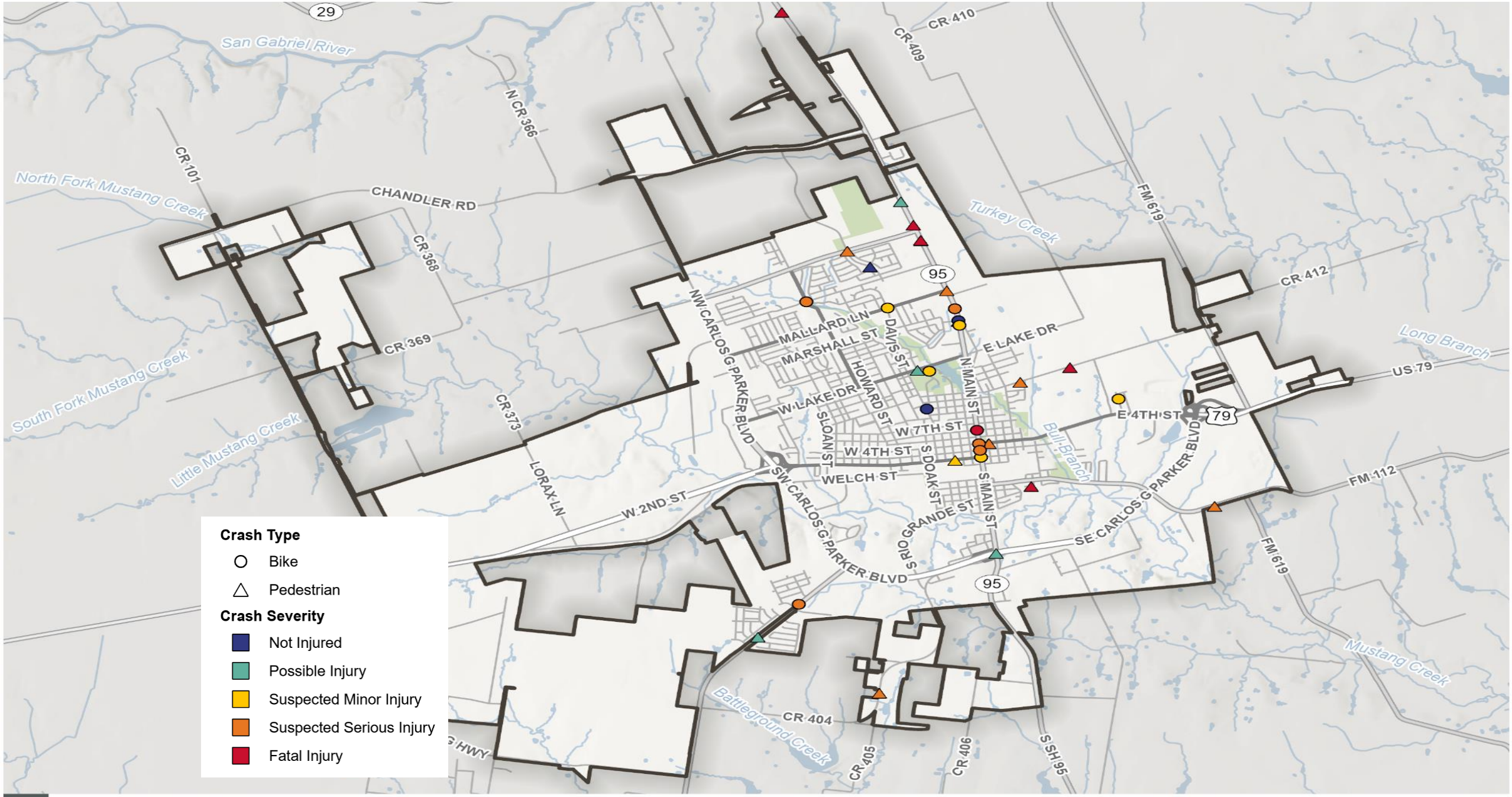


Existing Sidewalk Conditions



Activity Nodes

0 0.6 mi

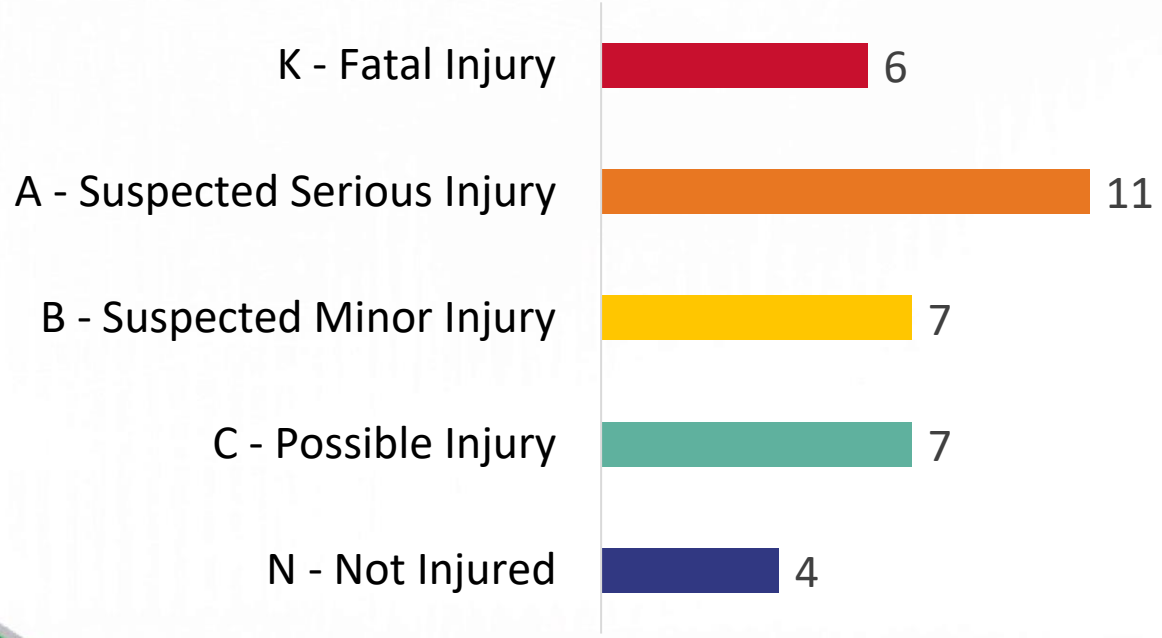


Pedestrian and Bicycle Crashes

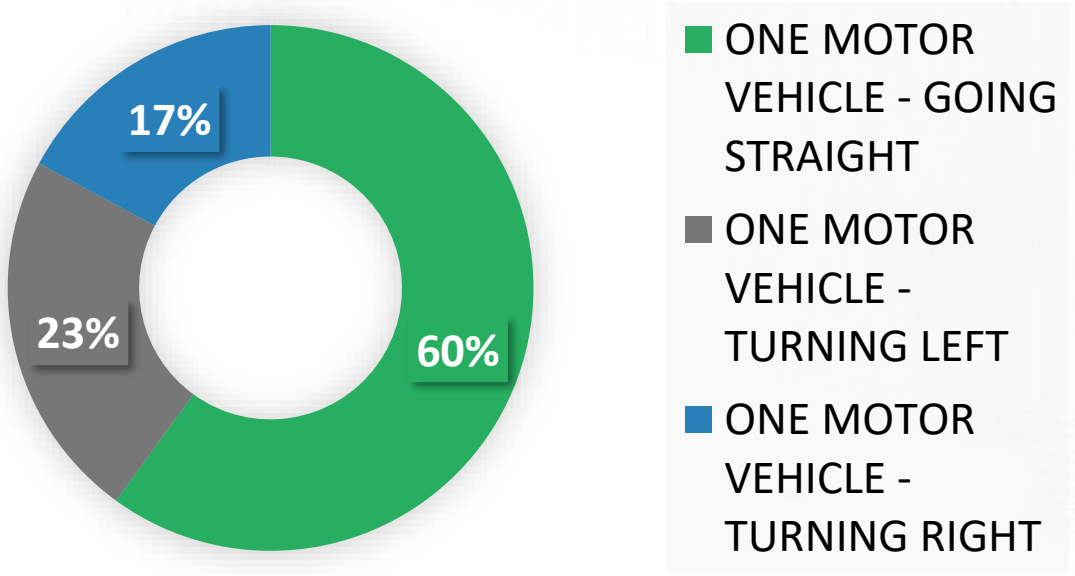
Pedestrian and Bicycle Crashes (2015–2024)

35 total crashes (21 pedestrian, 14 bicycle)

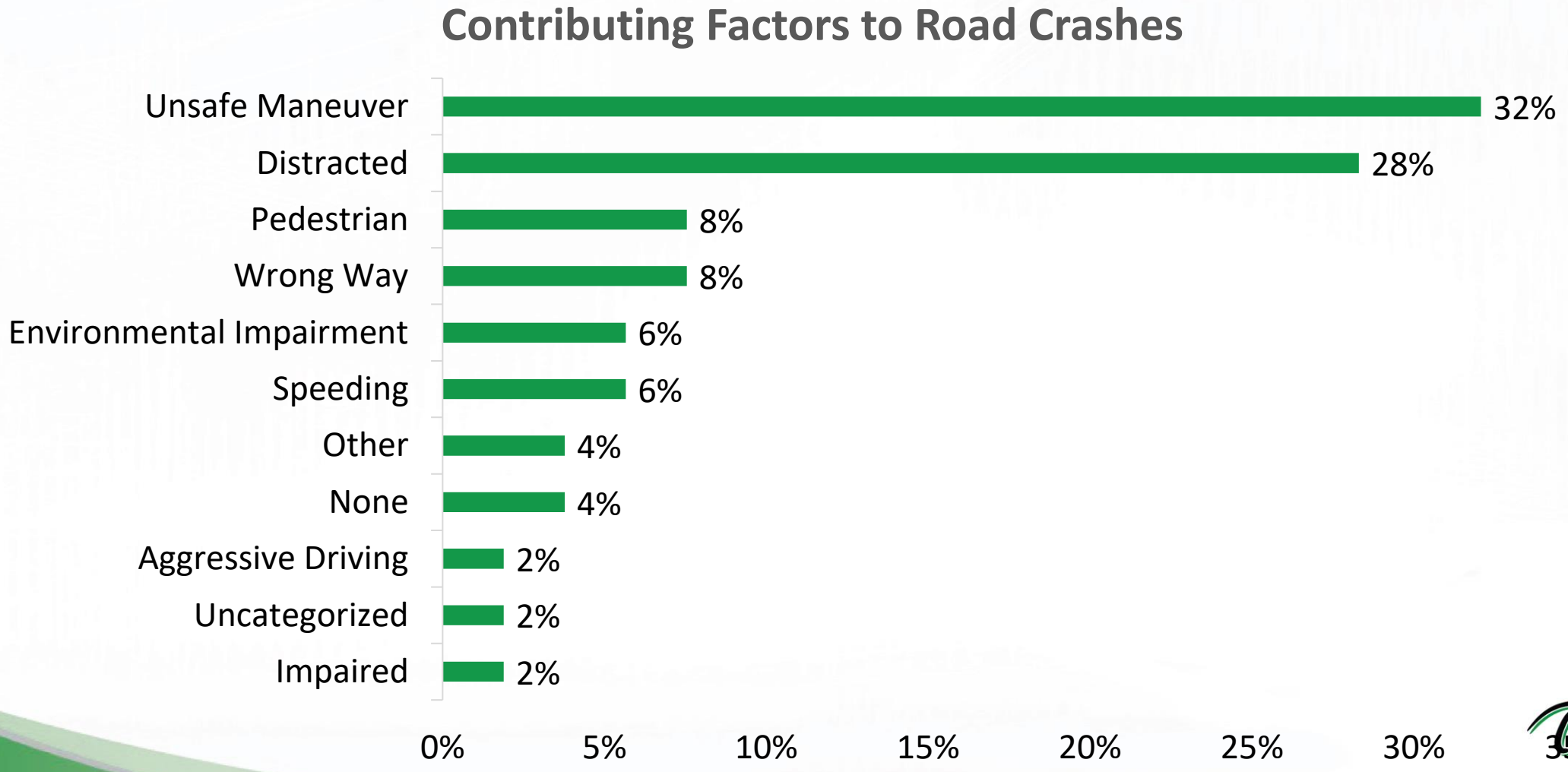
Crash Severity Distribution



Manner of Collision Distribution



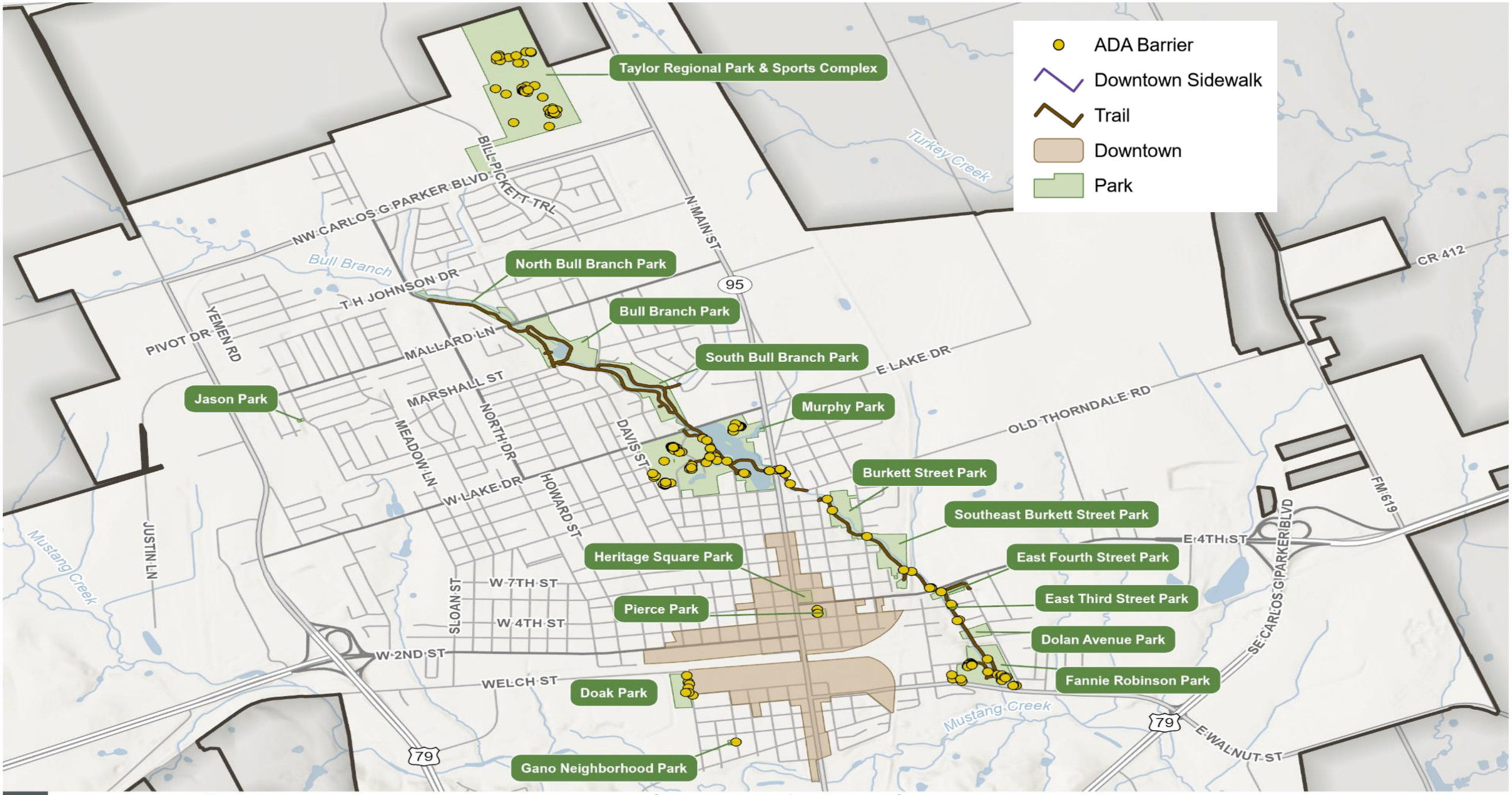
Pedestrian and Bicycle Crashes (2015–2024)



Active Transportation Barriers

0 0.2 mi

Downtown ADA Barriers



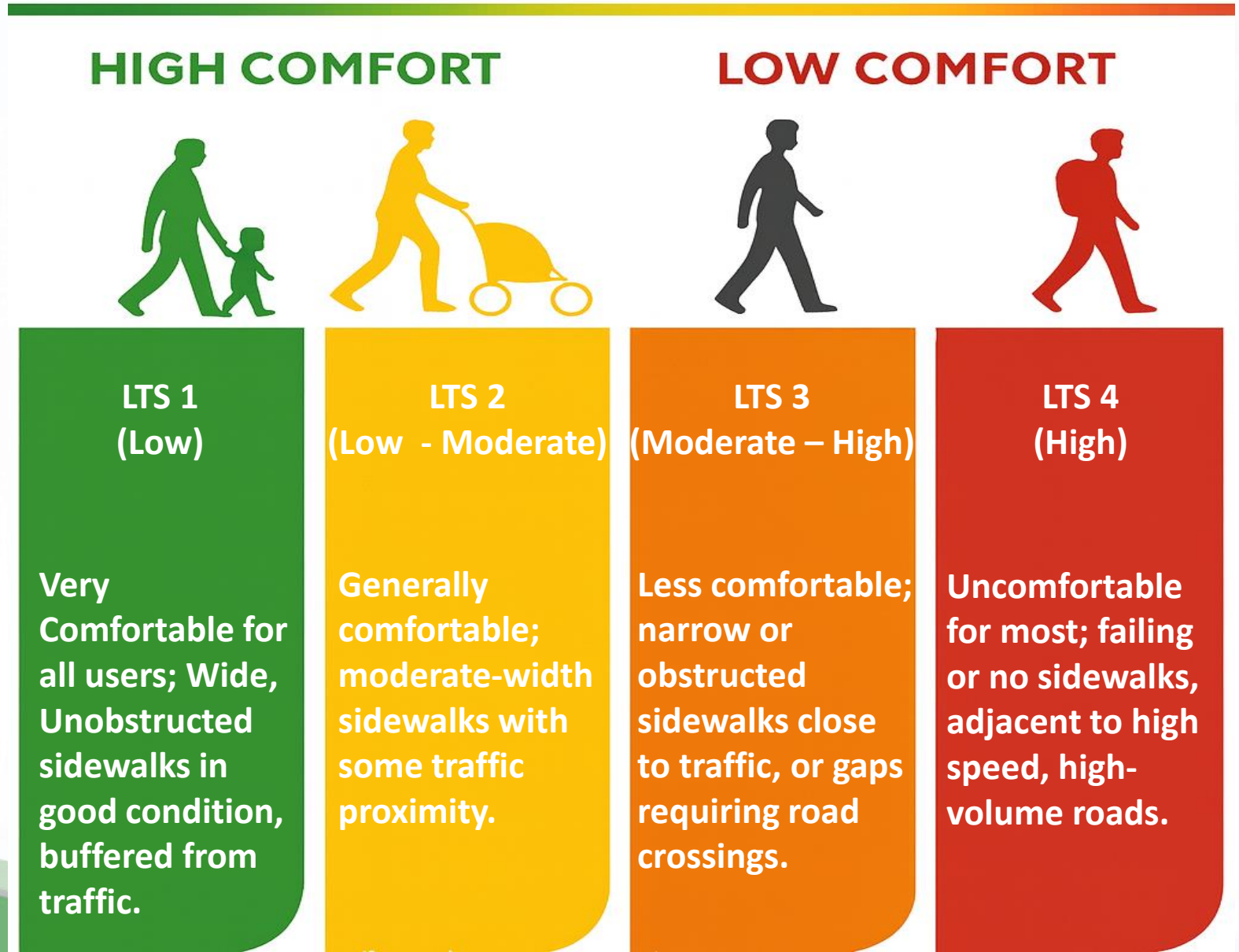
Parks and Trails ADA Barriers

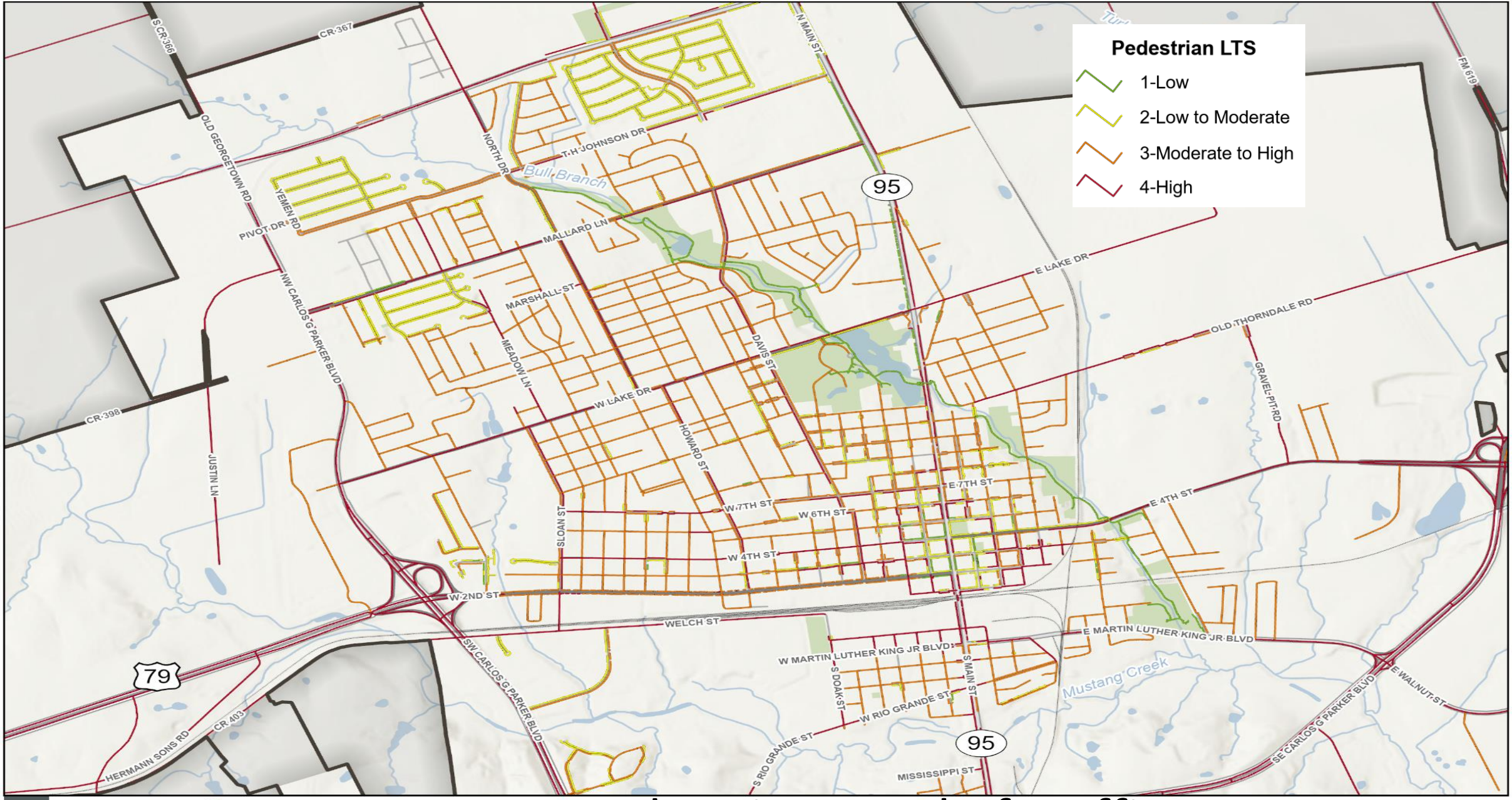
0 0.4 mi

Level of Traffic Stress

Level of Traffic Stress (LTS) is a measure of how comfortable and safe people feel walking or biking along or across streets, based on factors like traffic speed, volume, separation from vehicles, and crossing difficulty

Pedestrian Level of Traffic Stress





Pedestrian Level of Traffic Stress

Bicycle Level of Traffic Stress

HIGH COMFORT

LTS 1
(Low)

Comfortable for all ages/abilities; separated paths, or trails on very low-speed roads.

LTS 2
(Low - Moderate)

Comfortable for most adults; buffered bike lanes or shared lanes on medium-volume, lower-speed roads

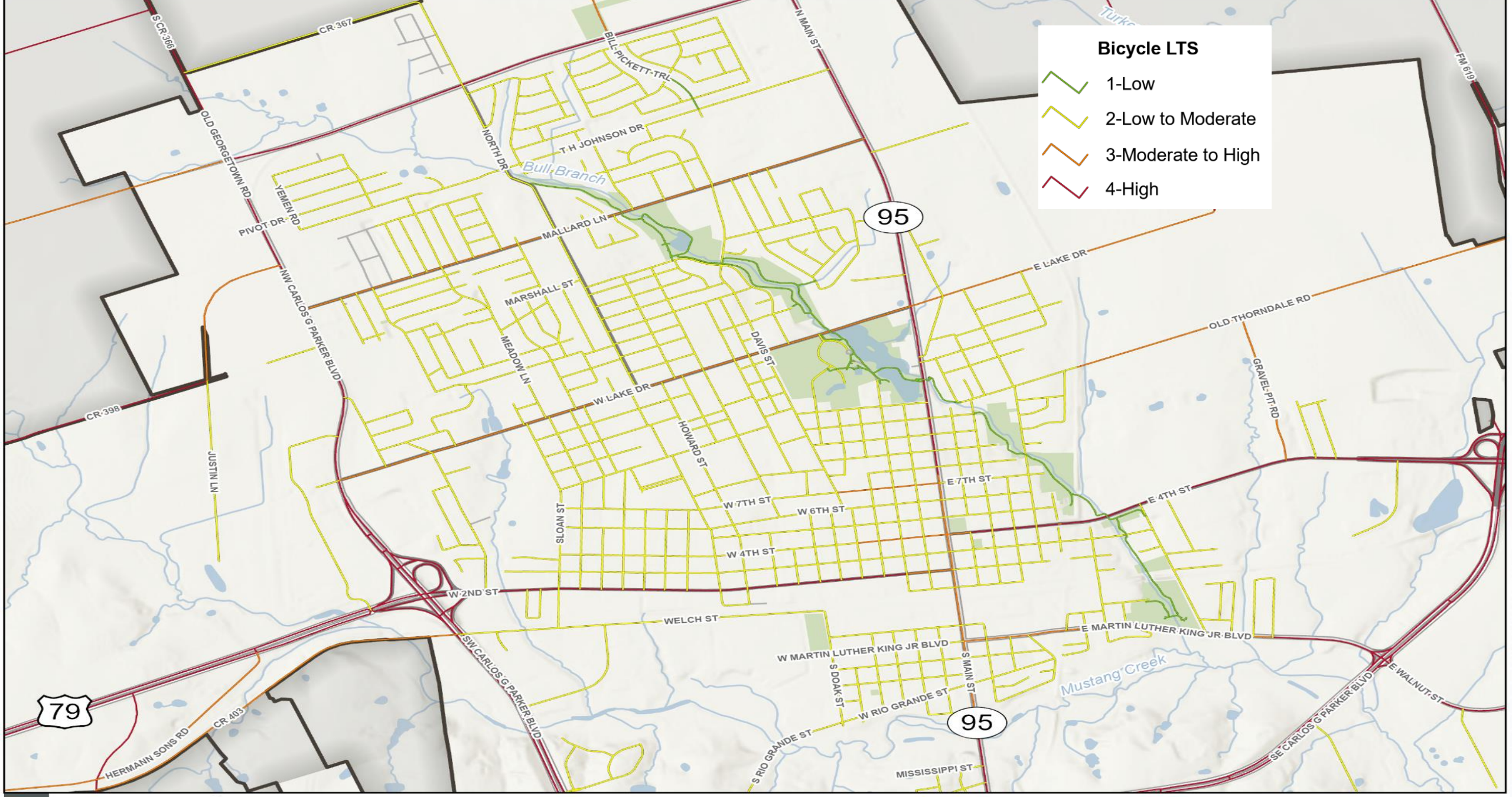
LOW COMFORT

LTS 3
(Moderate – High)

Suitable mainly for confident and experienced adults; bike lanes up to 40 mph or shared lanes on busier roads.

LTS 4
(High)

Uncomfortable for most users; multi-lane, high-speed arterials without bike facilities

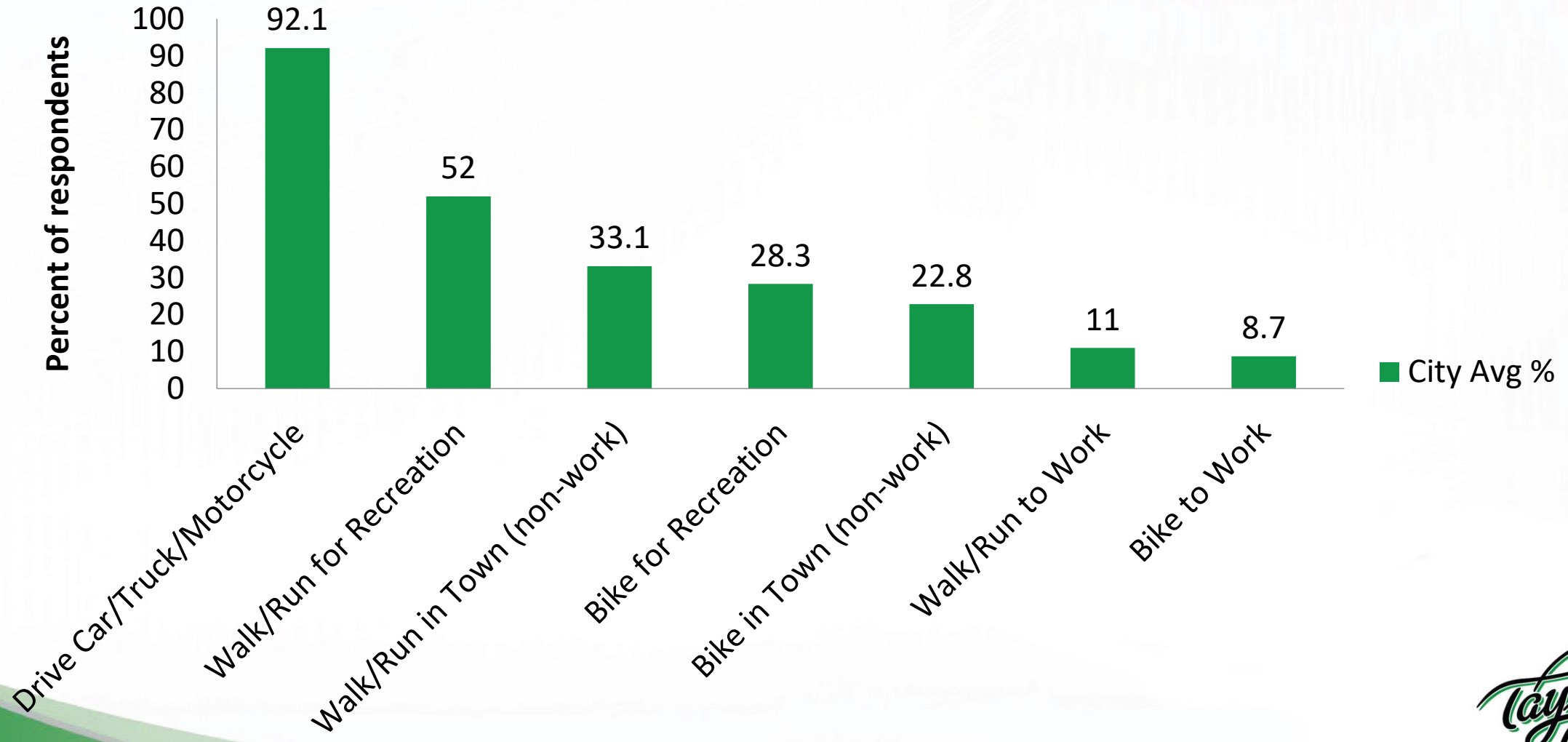


0 0.6 mi

Bicycle Level of Traffic Stress

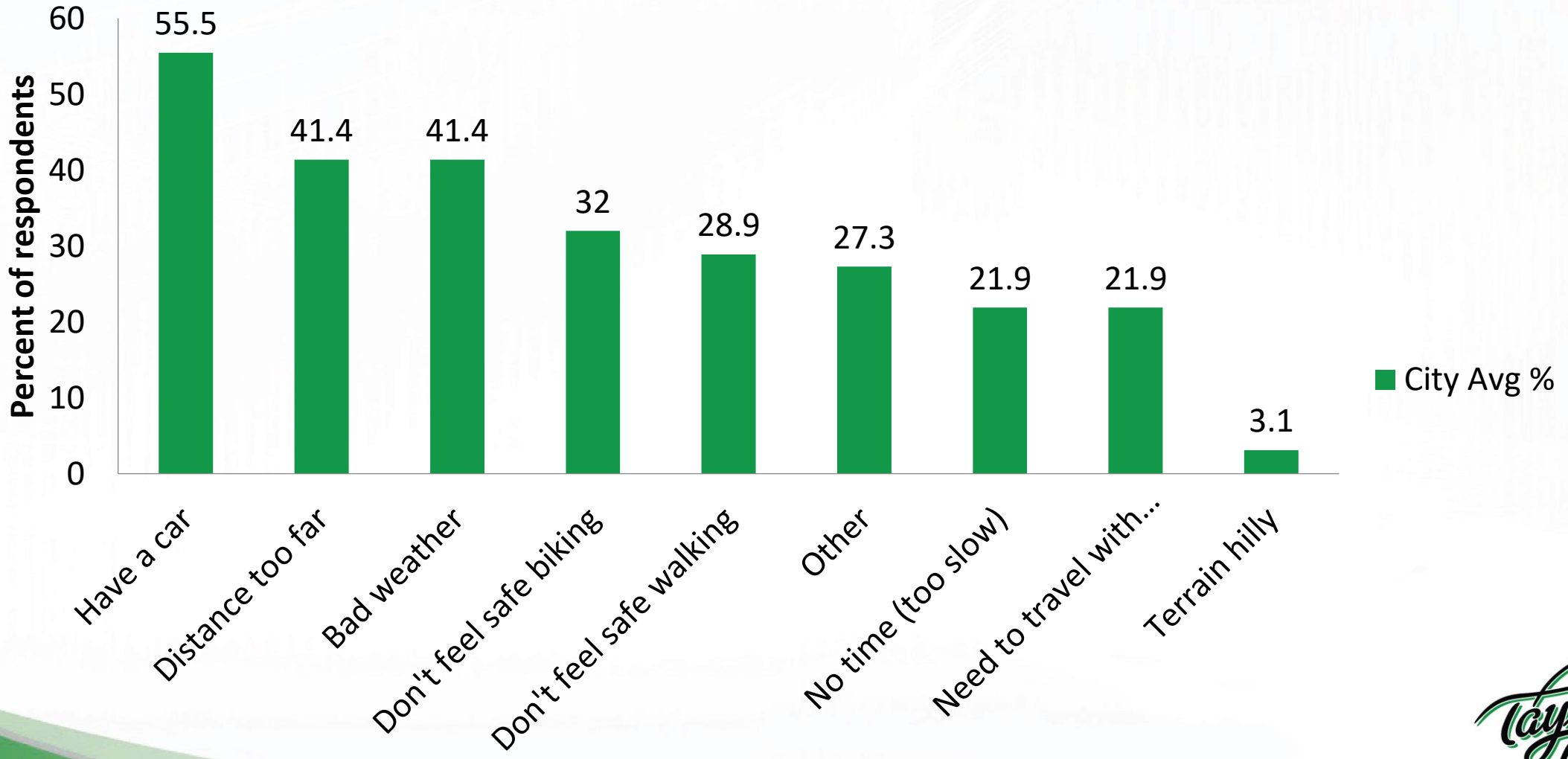
Survey Results – Travel Behaviors

How does the community travel?



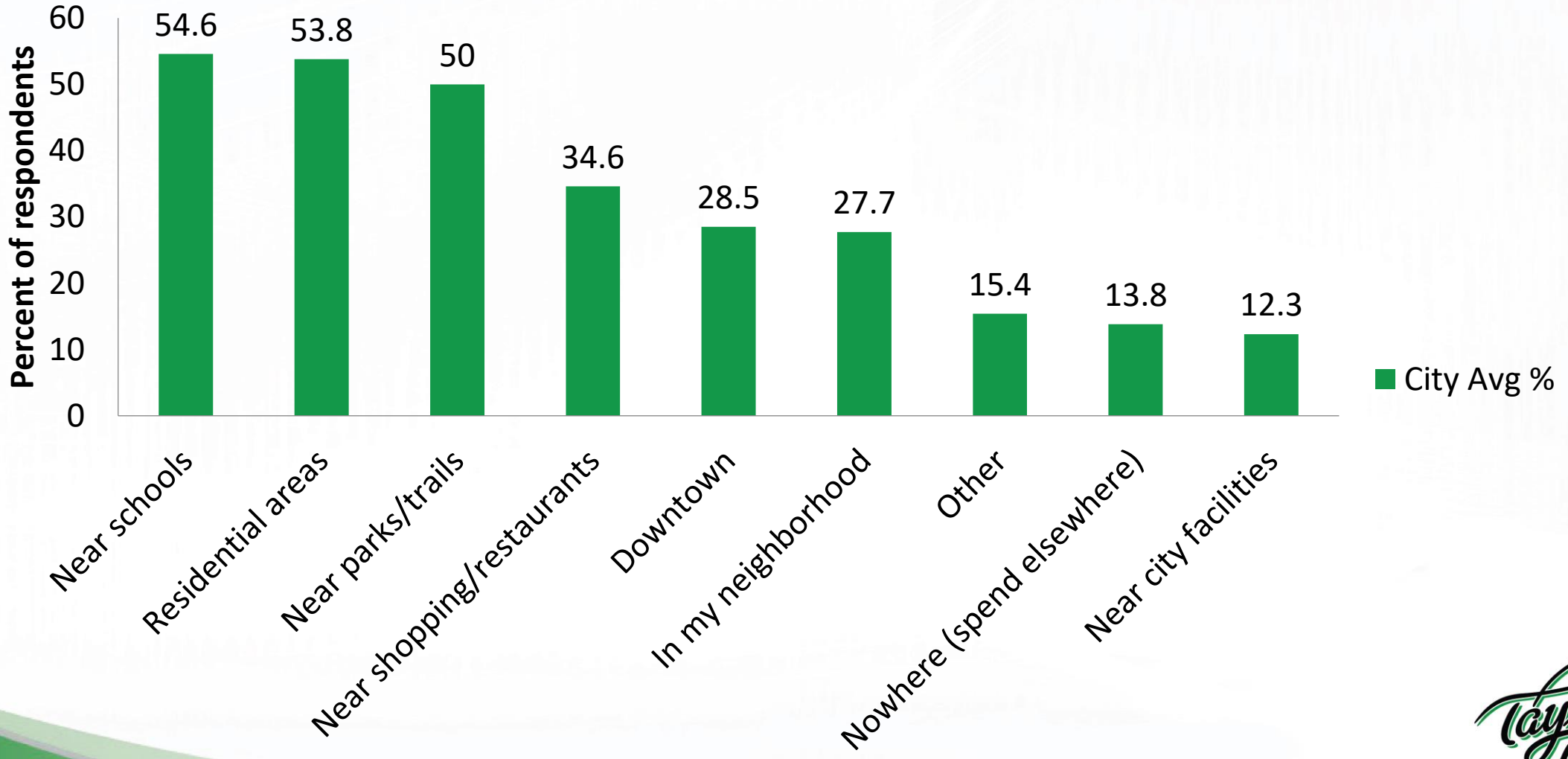
Survey Results – Barriers

Why prevents you from walking or biking?



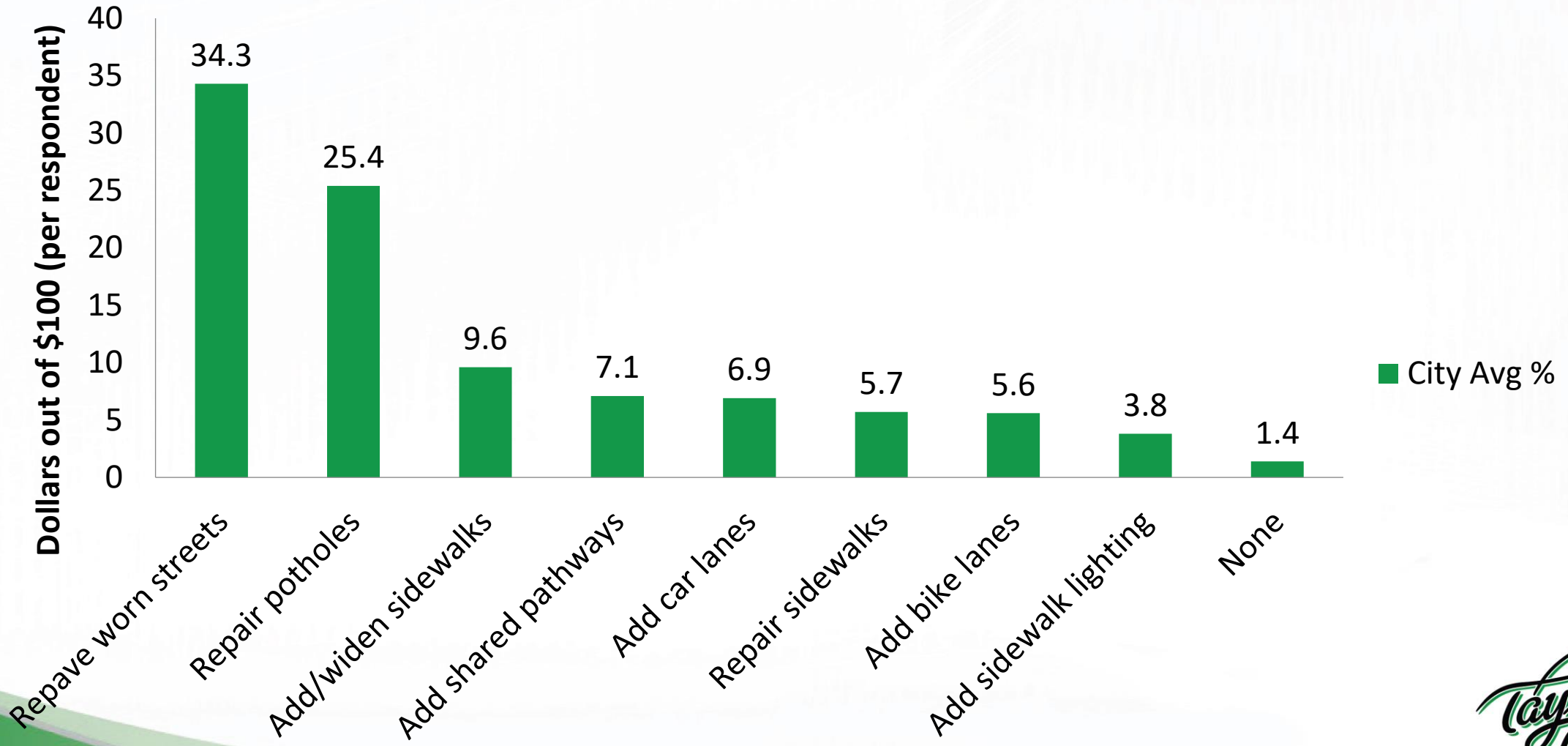
Survey Results – Sidewalk Priorities

Where are sidewalks needed most?



Survey Results – Spending Priorities

How would the community spend $100?



Community Active Transportation Feedback

What we heard:

- Prioritize repairing and maintaining streets
- Build sidewalks along major roads
- Fill sidewalk gaps
- Improve safety with better crosswalks and lighting
- Providing connections to schools and in neighborhoods
- Add more accessible parking downtown

An Active Transportation and ADA Transition Plan Townhall was held on 09/04, and the feedback received is being incorporated into the next steps.

Questions?

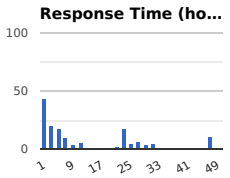
Survey Results: Transportation Needs

Survey Info - This survey was sent on behalf of the City of Taylor to the FlashVote community for Taylor, TX.

These FlashVote results are shared with local officials

168
Total Participants
148 of 323 initially invited (46%)
20 others
Margin of error: ± 8%

Applied Filter:
All Responses
Participants for filter:
159

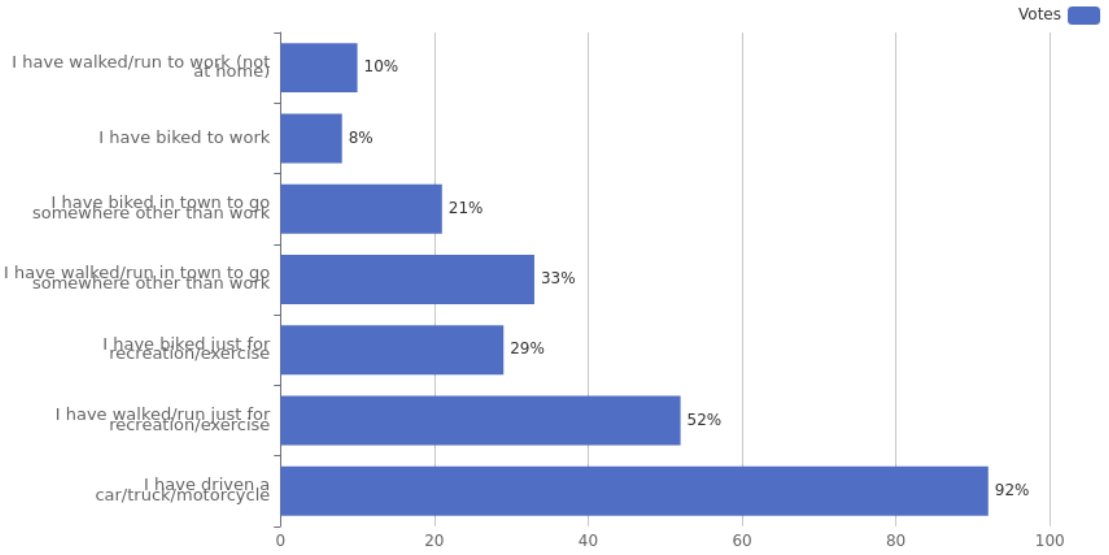


Started:
Aug 4, 2025 11:06am CDT
Ended:
Aug 6, 2025 11:07am CDT
Target Participants:
All Taylor

Q1 In the last 30 days, which of the following have you done, if any? (Choose all that apply, if any)

(159 responses)

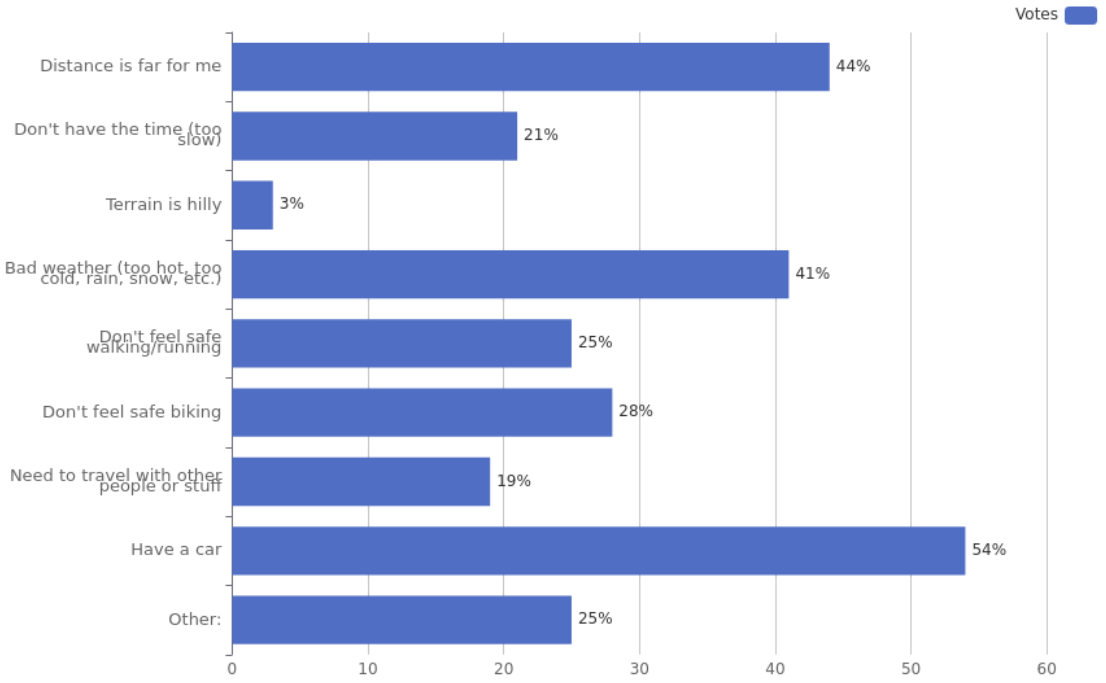
Options	**Votes** (159)
I have walked/run to work (not at home)	10% (16)
I have biked to work	8% (13)
I have biked in town to go somewhere other than work	21% (34)
I have walked/run in town to go somewhere other than work	33% (52)
I have biked just for recreation/exercise	29% (46)
I have walked/run just for recreation/exercise	52% (83)
I have driven a car/truck/motorcycle	92% (147)



Q2 What are the main reasons, if any, that you don't walk, run or bike more often to work or to other places? (You can choose up to FIVE, if any)

(158 responses)

Options	**Votes** (158)
Distance is far for me	44% (69)
Don't have the time (too slow)	21% (33)
Terrain is hilly	3% (4)
Bad weather (too hot, too cold, rain, snow, etc.)	41% (64)
Don't feel safe walking/running	25% (39)
Don't feel safe biking	28% (45)
Need to travel with other people or stuff	19% (30)
Have a car	54% (86)
Other:	25% (40)



Responses for "Other":

Safer crosswalks and more shade needed

Lack of facilities (sidewalks and trails) to get where I want to go.

we have incomplete trails and sidewalks, poor lighting on portions of trails as well.

The amount of loose dogs in the city makes it unsafe.

Drive Rideshare

There's not enough sidewalks or bike lanes and people in this town don't pay any attention.

If work is in Austin this is a stupid question! Most of us do not work in Taylor . I walk and bike

Physical limitations

Nothing close enough to walk to.

This is what cars are for, driving to work and to shop long distances in blazing heat.

Streets are in such bad condition it is an impediment, also lack of sidewalks

The sidewalks are horrible

Non-positive experiences rest benches too far apart. Wheelchair i feel unsafe

Sidewalk infrastructure and maintenance is almost nonexistent and no safe, dedicated spaces

Retired

I work in Austin

Fallen on broken pavement twice; no sidewalks on busy roads

Roads are bad

Poor sidewalks or lack of sidewalks

time constraints

I am 83 and cannot walk very far. Down my long driveway and back is my limit.

No option—I bike

I have no reason to bike or walk. I get plenty of exercise elsewhere with other work.

too hot to bike in summer

I don't bike or walk after dark.

I am disabled.

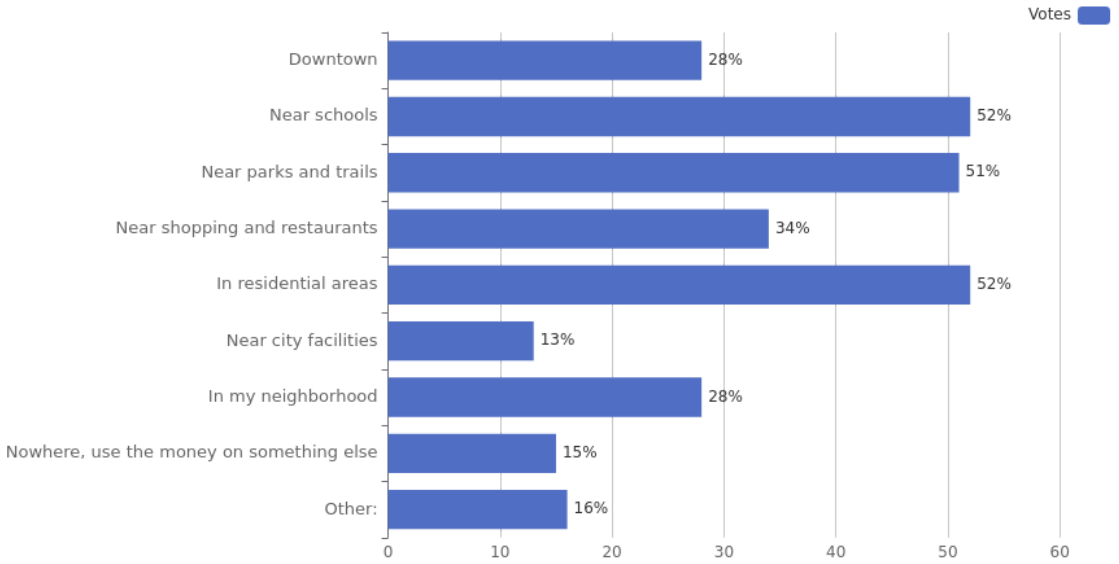
Back disability makes it difficult

Old!
Medical issue
Sidewalks are awful
Physical impairment
Health problems
I'm in a wheelchair.
no sidewalks
Old age
Disabled, I able to walk very var
Knee issues
some locations in town are not safe to walk or bike due to lack of sidewalks or bike lanes.
I wish the parks were upgraded in Taylor to make it more desirable.
Some areas have No side walks, some roads are horrible. Roads should be a priority

Q3 Where would you prioritize sidewalk improvements in Taylor, if anywhere? (You can choose up to FOUR)

(158 responses)

Options	**Votes** (158)
Downtown	28% (45)
Near schools	52% (82)
Near parks and trails	51% (81)
Near shopping and restaurants	34% (53)
In residential areas	52% (82)
Near city facilities	13% (21)
In my neighborhood	28% (44)
Nowhere, use the money on something else	15% (23)
Other:	16% (25)



Responses for "Other":

Everywhere.

Let's ensure all neighborhoods in Taylor can connect to the trail system in a safe manner

I have no curbs or sidewalks

All major roads

Fix the terrible streets and stop fixing the good ones over and over again!

Highest priority is fixing streets citywide for cars; don't throttle car traffic with bike lanes

in the area of Old Taylor High - I see lots of families with small children walking on the streets

handicap curbs easier transition from roadway or paths

All over town

East side Murphy park. Sidewalk is rough. That side of town needs attention because it's beautiful

walking between Old Taylor High and Downtown, the bike bath around the park

By the parks

The city needs to plan 3 or 4 bike corridors. At least 2 North South and at least 1 East west

No more bike lanes on Mallard Lane

In areas with greater economic disadvantage, such as the southside

Specifically, the older neighborhoods where the sidewalks are often missing if not broken

Lake Dr

Not sure where they are needed or how expensive they are.

all of the above areas

Low income areas where people actually have to walk to get where they are going.

Near downtown (like to better connect downtown to Old Taylor High)

Fix roads first please

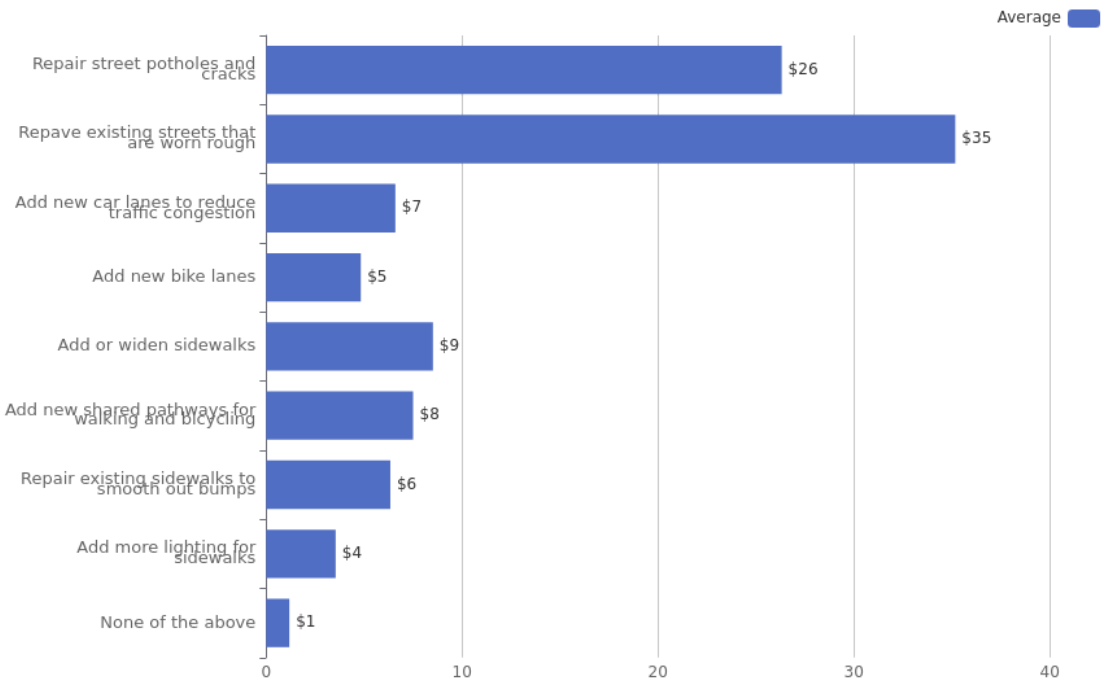
Lake drive

Places like Lake Drive where peoplr walk in the road because there is no safe place to walk.

Q4 How would you spend 100 dollars across the following priorities? (Please allocate 100 dollars below)

(148 responses)

Options	Average (148)
Repair street potholes and cracks	26.3%
Repave existing streets that are worn rough	35.2%
Add new car lanes to reduce traffic congestion	6.59%
Add new bike lanes	4.83%
Add or widen sidewalks	8.51%
Add new shared pathways for walking and bicycling	7.5%
Repair existing sidewalks to smooth out bumps	6.34%
Add more lighting for sidewalks	3.55%
None of the above	1.18%



Q5 Any other comments or suggestions about transportation needs and priorities in Taylor?

(87 responses)

Not sure we need dedicated bike lanes. I really like how TH Johnson st was striped. It allows for bikes to have their own space while still allowing street parking. Before Taylor out grows it infrastructure we need to install a LOT of shared bike/walk paths. This will help reduce traffic. Finally some of the roads in town are so bad I can barely drive on them with my truck. The worst roads should receive the highest priority.

The city has a higher tax revenue and it will only increase. There needs to be more money allocated to keep this city safe and welcoming.

Do something about our lousy streets, specifically Prather/Sloan area.

There are many segments of sidewalks in town that are useless because of small gaps. These sidewalk gaps should be prioritized. Many sidewalks are a challenge to navigate safely because of gaps and ledges created from movement of the sidewalk. These should be regularly monitored and ground down smooth. In downtown areas, pedestrian crossings should be raised, indicating that pedestrians are primary and cars are secondary in these areas. Maintenance should be prioritized over new facilities(especially roads) so that full replacement is not necessary.

The healthy Taylor Initiatives grant was a great start to the trail system and the hike/bike, but we have a long way to go to making sure we have accessible trails, paths, and parks for residents to enjoy. We need to do better to repair the existing issues we have, but we also have to plan ahead to start looking towards connecting the cities neighborhoods to themselves.

Focus on infrastructure. Taylor's streets, sidewalks, and water infrastructure are crumbling. And pester Oncor to make improvements.

If I was on the city commission, I'd fix our horrible streets instead of spending money on bike lanes that a minuscule percent of the citizens use.

People here don't pay any attention to their driving, esp in neighborhoods. Lots of people have to walk or ride bikes and they are up against streets crowded with cars parked on either side, sidewalks that stop and start, drivers on cell phones going 45 in a 30, and people who just it's fun to screw with others. We need safe routes for walkers and bikers!!!! And tickets for the jerks speeding and texting.

Do not make more lanes for traffic!!! Would love sidewalks all along major roads like lake , mallard , make the south side of town a priority for roads

Why do we keep repaving lake drive and TH Johnson when there are streets with no paving and giant potholes? Who makes these decisions? It doesn't take a genius to see which streets need it the most.

While road and sidewalk repairs/creation are a wide spread issue in Taylor, having better walking or biking options will help keep traffic off the roads.

Add speed bumps on Main Roads where people constantly speed and run stop signs

Complete the loop around Taylor by extending Chandler road to cr619 to complete the loop

Fix the damn streets

Put a left turn signal light at Main & 4th.

The driveway beside the Starbucks is one way. From my vantage point (2nd floor next door, I have seen numerous vehicles have to do a 180 after getting to the end where one way sign is. Some go through anyway. I would suggest a sign or multiple at beginning of this driveway.

Taylor is a rural and sprawling town. We are a car culture first and foremost.

Work with railroad to add ticket sales location, small depot. Coordinate with CARTS to provide service at airport.

Streets Communication in real time.(Council) Transparency in real time.

People will say, “don’t spend on biking/walking because people don’t do it.” But that’s a chicken-vs-egg argument. Make it safe to do so and more people will bike and walk. Also, expanding lanes for cars means more maintenance cost and higher/unsafe speeds. Bike lanes and walking paths have lower maintenance costs.

Removal of bike lanes was nonsensical, wasteful, and negligent.

Repairing the streets is important to the planned growth of Taylor. The bad conditions make the town look trashy. They are the first thing new visitors to Taylor notice. If you want people to buy existing homes in "historic" Taylor instead of wanting a home in a new subdivision, it needs to be inviting. Why buy a charming vintage home in an area that looks run-down?

Get rid of the bike lanes. We are not Austin. As they are they are a nuisance and a safety hazard. They are a waste of money that no one uses.

We need to connect the schools with the neighborhoods with sidewalks. Also they do not turn left at TH Johnson and North. should be replaced with a stop sign at that location and North Street.

Carts needs help - more transportation options for seniors/people without vehicles

Repair streets in older neighborhoods

Get ahead of the curve. Traffic lights needed near high school on 973 out of those few neighborhoods. Expand and create new lanes on loop and 973.

Community app for residents, examples like history, activities, opportunities for civic improvements. Neighborhoods streets, reduce speed, prioritize residents, socializing and activities. Improvements to main though traffic roadways, reduce non vehicle activities and possibly increase speed limits.

Please fix the roads first and don't spend 50 million on a city hall.

We need to prioritize streets before sidewalks!!!

I moved here because of the Amtrak schedule which never relaunched after COVID.

Work on the traffic in front of the high school and Samsung. To many wrecks and deaths. Castlewood south people turn worn in the main entrance

Please fix broken sidewalks and add new ones, great example, lake drive was in no need of repair compared to so many other streets, would have been nice to have a sidewalk all the way down lake drive instead of doing that. We would walk/bike to school but its not safe to be walking/bimjng in the road with kids.

Need Turn left signal going south on 95 at 4th street. 4th Street going east from 95 is a disaster.

As long as the roads are rough and there aren't sidewalks, focusing on bikes just seems kind of silly... as much as I'd love to bike more, first I'd like to be able to safely walk around my neighborhood.

Protected left turn light at 4th and Main is needed. Southbound traffic turning left onto East 4th is sometimes backed up to 7th Street!

Davis, Mallard, Lake, TH Johnson and North all need walking/bike path options, these roads are main thoroughfares in town. There also needs to be more cross walks on the North end of Main Street.

Wish the train, CARTS, bus or something went to and from Austin frequently. I'm a senior citizen and although I have a car I hate the aggressive drivers particularly out by Samsung and on way to Manor.

Narrower streets, reduce speed and decrease accident risk. I definitely would not spend money to remove bike lanes

It’d be great to have some kind of regular connector into Austin or some of the other major suburbs. A bus, a shuttle, etc.

FIX THE STREETS and stop worrying about sidewalks or bike lanes

Remove the UGLY white poles on Lake Dr. at Howard....a 3-way Stop would be better, IF needed. Code Enforcement should have citizens clean/remove bushes at intersections & trees in roadways and clean along their curbs. It was disheartening to see the water running down Main St. from Lake (watertower release maybe) and it creating damage along the edge of the road right in front of the City Maintenance Dept.

Greatly improve walkability & cycling. Quit blowing off people who keep telling y’all this is greatly needed.

Let's just take care of what we do have. Repair pot holes, make older streets that are buckled nice again, take Mallard lane bike lane down to just one narrow bike lane. What ever you do, please be good stewards of all money spent.

I love the bike lanes. If there were more around town, maybe people would use them more. The way they currently end at 95 deters people from biking to downtown or HEB and Walmart, taking more cars off the roads. That being said, some of the residential roads in

Taylor are dangerous and almost not drivable without car damage. The roadwork needs to start with the worst roads, unless they are already scheduled for a major update in the near future. No homeowner should have to live on a road of potholes when they pay taxes to the City of Tayor! No renter should have to either.

put speed bumps behind the city utility company, on porter st.

Especially streets never worked on

Add bike lanes to the high school. And more car lanes.

I think the city council is doing a great job. I trust them to make the best decisions

Congestion on 973 is a major issue, especially during peak commute hours. More lanes and a stoplight for the neighborhoods along 973 would be a major quality of life improvement. The eastern portion of Taylor across the tracks feels neglected when compared to the rest of town. More attention (infrastructure, quality of life, etc.) should be given to this side by the city government and maybe incentives for new local businesses to locate there to bring more wealth to this part of town.

The Amtrak station deserves better than a picnic shelter and a footstool to board the train.

No bike lanes like mallard

Put all of Mallard Lane back the way it was those bike lanes on Mallard Lane were complete waste of money in a good street people still have issues coming in and out of driveways. There are just a nuisance. No one uses them.

Any money spent on bike lanes is wasted. Most people who live in Taylor, don't work in Taylor. I've only seen the bike lanes on Mallard used twice so it's not benefiting the community at large.

Mainly just sidewalks and streets. I see you are redoing Lake dr., despite the fact that it was in MUCH better shape than most of the residential areas off of Lake dr. Some are still dirt roads. You need to fix the side roads, not just the main thoroughfares.

Please do not misappropriate money to satisfy self-interest.

Change Mallard back to a regular street!

Remove bike lanes on Mallard Dr within 100 yards of North Dr

Make handicapped accessible ramps and parking in the downtown area. The ramps are too steep and are not located in easily accessible areas. We are ALWAYS overlooked metaphorically, literally, and physically. I live here. This is my hometown, and I feel like we aren't even encouraged to be part of Taylor.

While road repair/maintenance is important, it that should include bike lanes, sidewalks, shared-use paths. I see people of all ages biking all the time in central Taylor, and I often fear for their safety. I'd love to ride a bike myself to get around town quicker. We need more shade, more bike lanes, more infrastructure that improves the quality of life here for everyone, not just adults with cars. This includes care and maintenance of sidewalks (many are currently covered in dirt or tricky to access). A smooth road to drive a car on does not add enough value to the community as a whole and should not take priority. A bus/trolley that traveled from Southside to downtown to Old Taylor High to retail up north would be great to connect the town.

4th and N Main desperately needs left turn signal NB and SB

I would LOVE to see sidewalks added in the neighborhoods in south Taylor. I am fortunate enough to have a reliable vehicle, but so many of my neighbors rely on walking or biking to get around town and I worry about their safety, especially at night with little to no lighting throughout the neighborhood and no sidewalks. I think sidewalks and bike lanes throughout Taylor would be a wonderful addition to the town, but they would add so much value and safety to south Taylor neighborhoods especially. Would love to see a safe sidewalk/bike lane and plenty of lighting added beneath the bridge as well. Also if bike lanes were added throughout town and the budget allowed for this, I think mailing out a notice letting people know how to use the bike lanes in both English and Spanish would be extremely helpful and would encourage residents to safely use them.

When adding new sidewalks, add drainage system as well to reduce flooding. Additionally, there should be more street lights in residential areas for safety. A lot of the older streets are not safe and require extensive repairs.

Please put Mallard ln back like it use to be.

Please fix North Dr by the boys and girls club. The road messed up my front end and I had to pay 4500$ to fix the whole thing.

It will bea TXDOT call but taking the lights off flash late night on loop 397. Traffic has increased to the point where control is need 24 hours a day

Decomposed gravel hike & bike paths around parks concrete paths are hard on older limbs & feet. Get rid of bike lanes on busy streets, parents don't want kids on those roads, even with bike lanes. Encourage bicyclists to use neighborhood streets, designate & mark bike routes through neighborhoods when possible. Provide simple cinder paths for bikes next to sidewalks if side walk is heavily used

I believe education is your strongest tool. These types of surveys are a great first step

More handicap parking in downtown. Parking with wide strips for easy access to side opening handicap vans. At least one on every block.

The focus needs to be on District One. Long-term neglect has left the district with rough roads, pot holes, limited sidewalks and poorly maintained bike and walking paths that do not connect to Murphy Park. Shameful.

Perform street maintenance/repair based upon street survey; ie, 1) Highest traffic streets first 2) maintain first the streets in best condition so they remain salvageable and preserve the city's investment

All of Taylor is in desperate need of sidewalks both new and repairing the ones we currently have. Residential areas need sidewalks in all 4 districts.

We need a plan for public transportation; possibly fixed bus routes. We will probably loose carts at the next census.

STOP SPENDING MONEY TO UNDO WHAT HAS ALREADY BEEN DONE. This should be common sense. Please stop pandering to people in this town that just want to be pissed about it changing and make good financial decisions.

Fix roads in the old part of town asap

These questions show that there is no understanding of the subject matter. What information are looking to gather and why? Because these survey options are a jumble of issues and there is no way to answer them in an authentic way.

Widen road by Taylor HS, esp make 2 north bound lanes able to turn left. Why does most of the traffic exiting Samsung exit where there is no stop light - anyway to encourage them to exit at the light?

Let's fix the utilities and infrastructure before we waist money on repairing streets , that will be tore up for repairs 3 months after the road was " fixed" or putting lipstick on a pig . The maintenance that is being performed is a waist of money those maintenance issues needs to be done 35 years ago . But the if structure needs addressing before any of the other concerns !

Need evening and weekend Carts service.

Los transporte público debería trabajar sábado y domingo

More sidewalks and bike lanes less cars!

Traffic lanes need to be addressed. Especially trafffic on Main Street heading towards 79/Thrall. Taylor roads were not ready for all the growth. So many elderly don't feel safe driving anymore. High collision areas need to be assessed for need of a traffic light. Ie Chandler Road death zones. It took WAY too long to get a traffic light on 973 and 1660. Too many lives were lost.

The traffic light turning left on 4th street from main towards Thrall needs a green arrow.

When I finally am too old to drive, my biggest concern is losing my independence. I would love options like CART to be more accessible to further away points in our city and remain affordable on my retirement income. I want to be able to volunteer and attend meeting and events around town when I stop driving. I am not there yet, but I ask for my neighbors who may also be concerned with this.

Remove bike lane on Mallard Dr near North Dr

We do need places for people that walk and Bike. On Lake Drive, as an example, there are people walking in the road that must have moved here and have no idea it is a main thoroughfare in town. I am concerned they will get hit because you cannot see them

Sidewalks encourage individual and community health. Poorly maintained streets reflect poor leadership.

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