AGENDA

CITY OF TAYLOR, TEXAS

CITY COUNCIL MEETING

CITY HALL, COUNCIL CHAMBERS, 400 PORTER STREET

FEBRUARY 26, 2026, 6:00 PM

CALL TO ORDER AND DECLARE A QUORUM

INVOCATION

PLEDGE OF ALLEGIANCE

CITIZENS COMMUNICATION

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

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 February 12, 2026, regularly scheduled City Council meeting. *Lucy Aldrich*
2. Consider authorizing the City Manager to enter into a Joint Election Agreement and Contract for Election Services with the Williamson County Elections Division for the May 2, 2026, General Election. *Lucy Aldrich*
3. Consider approval of Resolution R26-06 nominating Compal USA Technology Inc. for the Texas Enterprise Zone Program. *Ben White, TEDC CEO/President*
4. Consider approval of a Possession and Use Agreement between the City of Taylor, Texas and Vickie and Dwight Schmidt for the possession and use of approximately 0.4451 acres of real property, together with temporary construction easements totaling approximately 0.5372 acres, located in the Parthinia Coursey Survey, Abstract No. 131, Williamson County, Texas, and authorizing the City Manager to execute the agreement and related documents. *Mark Schroeder*
5. Consider approval of Amendment No. 1 to Task Order No. 41 with HDR Engineering for permit expediting services. *Robert Powers*
6. Consider approval of Amendment No. 4 to Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project. *Robert Powers*
7. Consider approval of Amendment No. 1 to Task Order No. 42 with HDR Engineering, Inc. for development permit review and code compliance inspection services related to the development of the Samsung "Fab 2" project. *Robert Powers*

8. Consider approval of Amendment No. 3 to Task Order No. 29 with HDR Engineering for development review and inspection services related to third-party facilities associated with the Samsung project. *Robert Powers*

PUBLIC HEARINGS / ORDINANCES

9. Hold a public hearing and introduce Ordinance 2026-10, a Place Type Amendment from P2: Rural to P2C: Rural Commercial for property generally located at 600 Potomac St, legally described as Washington Heights, Part of Block 52 and part of Block 58, consisting of approximately 2.5 acres of land, more particularly described by Williamson Central Appraisal District Parcel R018516, Taylor, Williamson County, Texas. *Martin Griggs*

10. Hold a public hearing and introduce Ordinance 2026-11, a Special Use Permit to allow 326 multifamily residential dwellings for a Planned Development referred to as Gateway, generally located at 505 Carlos G Parker Blvd SW, legally described as 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. *Martin Griggs*

11. Hold a public hearing and introduce Ordinance 2026-12, regarding a request for a Place Type Amendment from P4:Mix to P3M:Manufactured Housing for property generally located at 1025 Scott Street, legally described as approximately 0.15 acres of land situated in the P. Coursey Survey, Abstract 131, Block 317, Tract 12, more particularly described by Williamson Central Appraisal District Parcel R018962, Taylor, Williamson County, Texas. *Martin Griggs*

12. Hold a public hearing and introduce Ordinance 2026-13, regarding a request for an Employment Center Plan referred to as Oncor Muscovy Switch, generally located at Hwy 79, legally described as approximately 51.19 acres of land in the J C Eaves Survey, Abstract No. 213, more particularly described by the Williamson Central Appraisal District Parcels R565218, Taylor, Williamson County, Texas. *Martin Griggs*

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

13. Receive the Annual Comprehensive Financial Report for Fiscal Year 2025. *Robert Powers*

14. Discussion, consideration, and possible action on Ordinance 2026-02, a Special Use Permit to allow lodging without a full time, on-site operator at property generally located at 3004 Don Hill Lane, legally described Rob Roy Estates, Block C, Lot 94, 0.027 acres of land, more particularly described by Williamson Central Appraisal District Parcel R427227, Taylor, Williamson County, Texas. *Martin Griggs*

15. Receive an update on field services and Local Drainage Project Updates *Jacob Walker, HDR*

EXECUTIVE SESSION

Convene into Closed Executive Session.

EXECUTIVE SESSION I. The Taylor City Council will conduct a closed executive meeting under Section 551.071 of the Texas Government Code, to consult with City Attorney; and Section 551.087 of the Texas Government Code, to consider economic development negotiations regarding:

1. Project Comal
2. Project Red

EXECUTIVE SESSION II. The Taylor City Council will conduct a closed executive meeting under Section 551.071 of the Texas Government Code, to consult with City Attorney regarding:

1. Watewater Treatment Plant Capacity and Discharge Permit
2. Robert Marek, et.al. v. City of Taylor, et. al., Cause No. 24-0447-C425
3. Kristopher Kibodeaux and Jamie Kbodeaux v. City of Taylor et. al., Cause No. 24-1746-C425

EXECUTIVE SESSION III. The Taylor City Council will conduct a closed executive meeting under Section 551.071 of the Texas Government Code, to consult with City Attorney; and Section 551.074 of the Texas Government Code, regarding:

1. Update and deliberate the Police Chief recruitment and selection process

Reconvene into open session and take any action.

ADJOURN

The Council may vote and/or act upon each of the items listed in this Agenda. As authorized by Section 551.071(2) of the Texas Government Code, the Workshop Meeting and/or Regular Meeting may be convened into Closed Executive Session for the purpose of seeking confidential legal advice from the City Attorney on any agenda item listed herein.

I certify that the notice of meeting was posted in the Taylor City Hall Lobby before 5:00 p.m. on February 20, 2026, 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: February 20, 2026

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 1.

Agenda Title: **Consider approval of the minutes from the February 12, 2026, 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. February 12, 2026 Meeting Minutes

City of Taylor
Regularly Scheduled City Council Meeting Minutes
Taylor City Hall, Council Chambers, 400 Porter Street
February 12, 2026, at 6:00 p.m.

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

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

Brian LaBorde, City Manager
Mark Schroeder, City Attorney
Lucy Aldrich, City Clerk

INVOCATION

PLEDGE OF ALLEGIANCE

Mayor Ariola recognized the Moody Museum Valentine Gala that is going on tonight.

PROCLAMATIONS

- World Cholangiocarcinoma Day Proclamation
  Mayor Pro Tem Cmerek read the proclamation and presented it to Mr. John McDonald.

- Government Communicators Day Proclamation
  Mayor Ariola read the proclamation and presented it to Daniel Seguin and Jerrod Kingery, members of the Communications Department.

Newly hired Development Services Director Martin Griggs was introduced.

CITIZENS COMMUNICATION

Carrie D'Anna spoke on public safety.
Sarah Winters spoke on public safety.
Sarah Winters spoke on communications and government trust.
Marco Solis spoke on state sovereignty and annexation of corporations over human rights.
Abraham Mendez (time donated to Mr. Mendez from Angelica Salazar) spoke on increased activity of ICE in the area.
Terra Anders spoke on public safety (written comments attached).
Pam Harper spoke on Taylor's 150th year celebration and the TIF (Taylor Independence Festival) Days.
Bob Malone spoke on Consent Agenda Item #7.

Mayor Ariola pulled Items #5 and #9 from the Consent Agenda for separate consideration.

CONSENT AGENDA

1. **Consider approval of the minutes from the January 22, 2026, regularly scheduled City Council meeting.**
2. **Consider awarding Bid # 2026-1, perimeter fencing project for the Public Works Building located at 205 S. Edmond Street to Monarch Fence, LLC., and authorizing the City Manager to enter into a contract.**
3. **Receive Monthly Financial Report for December 2025.**

4. **Receive Quarterly Investment Report for Period ending December 31, 2025.**
5. **Consider approval of Resolution R26-03 approving the City Investment Policy and Strategy. (ITEM #5 CONSIDERED SEPARATELY)**
6. **Consider approval of Resolution R26-04 designating the Director of Development Services as the City's representative for the HOME Competitive Awards Program and authorizing the Managing Director of Community Services as an alternate signatory.**
7. **Consider approval of Ordinance 2026-07 regarding a request for a Neighborhood Plan referred to as Sonora Bank, generally located at 602 SW Carlos G. Parker Boulevard, legally described as approximately 9.730 acres of land in the G.M. Reese Survey, Abstract No. 533, more particularly described by the Williamson Central Appraisal District Parcels R019660 and R311755, Taylor, Williamson County, Texas.**
8. **Consider approval of Ordinance 2026-08 regarding a request for a Neighborhood Plan referred to as Taylor Commons, generally located at 709 NW Carlos G. Parker Boulevard, legally described as approximately 8.607 acres of land in the William J. Baker Survey, Abstract No. 65, and Stellata Business, Block 1, Lot 1, more particularly described by the Williamson Central Appraisal District Parcels R319187, R508207 and R622658, Taylor, Williamson County, Texas.**
9. **Consider approval of Ordinance 2026-09 regarding a request for a Special Use Permit to allow for light electronics disposal services as part of a commercial retail use generally located at 601 W 2nd Street, legally described as approximately 2.3123 acres of land in the City of Taylor, Block 69, Lot 1-10 (Abandoned), more particularly described by Williamson Central Appraisal District Parcel R015371, Taylor, Williamson County, Texas. (ITEM #9 CONSIDERED SEPARATELY)**
10. **Consider approval of Ordinance 2026-06, Strength of Force, number of positions in the Fire Department.**

Motion was made by Councilman Redden to approve consent agenda items 1-4, 6-8, and 10 as presented. Motion was seconded by Councilwoman Cobb. Motion carried unanimously.

5. Consider approval of Resolution R26-03 approving the City Investment Policy and Strategy.
Mayor Pro Tem Cmerek filed a Conflict-of-Interest with the City Clerk and left the dais at 6:40 p.m. The conflict is identified as Mr. Cmerek being an employee of one of the businesses identified in Resolution R26-03.

Motion was made by Councilman Redden to approve Resolution R26-03 as presented. Motion was seconded by Councilwoman Long. Motion carried unanimously.

Mayor Pro Tem Cmerek returned to the dais at 6:41 p.m.

9. Consider approval of Ordinance 2026-09 regarding a request for a Special Use Permit to allow for light electronics disposal services as part of a commercial retail use generally located at 601 W 2nd Street, legally described as approximately 2.3123 acres of land in the City of Taylor, Block 69, Lot 1-10 (Abandoned), more particularly described by Williamson Central Appraisal District Parcel R015371, Taylor, Williamson County, Texas.
Director of Development Services, Martin Griggs – when this ordinance was introduced at the January 22, 2026, meeting there was discussion on the expiration term of the permit. Special Use Permits expire three (3) years after the date of issuance. On January 13, 2026, the Planning and Zoning Commission recommended approval of the request for the Special Use Permit recommending

the extension of expiration term from three (3) years to five (5) years. Staff is recommending City Council consider approving the extension to five (5) years.

Motion was made by Mayor Pro Tem Cmerek to approve Ordinance 2026-09 extending the expiration term from three (3) years to five (5) years as presented. Motion was seconded by Councilman Redden. Motion carried unanimously.

REGULAR AGENDA; REVIEW/DISCUSS AND CONSIDER ACTION

11. **Receive an update on the Oncor 345 kV Transmission Line Project.**
Managing Director of Community Services, Tyler Bybee provided a brief update on the proposed Oncor Transmission Line. Cory Miksch with Oncor was available to answer questions and provide additional information.
Carrie D'Anna and Pamela Griffin spoke on this item.

No action was taken.

12. **Discussion, consideration, and possible action on American Legion Lease.**
Managing Director of Community Services, Tyler Bybee, presented the item giving a brief description of the history between the Legion and the City and he also reviewed the details of the lease. Mr. Scott Dean with the American Legion provided an update on the renovations and he was available to answer questions and provide additional information.

Motion was made by Councilwoman Long to approve the lease with the American Legion as presented. Motion was seconded by Councilwoman Cobb. Councilwoman Long rescinded her motion and made a new motion authorizing the City Manager to negotiate, finalize and execute the lease. Revised motion was seconded by Councilwoman Cobb. Motion carried 4 to 0 with Councilman Redden abstaining.

13. **Discussion, consideration, and possible action on Resolution R26-05 establishing a policy for proclamations.**
Managing Director of Administrative Services LaShon Gros – presented the proclamation policy for council's consideration.
Chuck Farr spoke on this item.

Motion was made by Councilwoman Long to approve Resolution R26-05 as presented. Motion was seconded by Councilman Redden. Motion carried 4 to 1 with Councilwoman Cobb in opposition.

14. **Discussion, consideration, and possible action on appointments of individuals to various Boards and Commissions.**
Lucy Aldrich, City Clerk – the following represents the appointments made.

Animal Control Appeals & Shelter Advisory

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Melanie Rathke	End of Term	Yes	Melanie Rathke
Thomas Rohlack	End of Term	Yes	Thomas Rohlack
Lin Crane	Resigned	N/A	Gennifer Tvrdik

Historic Preservation Commission

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Lea Bowman	End of Term	Yes	Lea Bowman
Kay Peebles	End of Term	Yes	Kay Peebles
Erwin Stauffer	Resigned	N/A	John Hawkins
Vacant Seat	N/A	N/A	Lotte Vehko

Library Advisory Board

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Maria Newman	End of Term	Yes	Maria Newman
Sheon Corley	End of Term	No	Norma Brenner
Jerrie Inman	Resigned	N/A	Lucy Cutrali
Brandi Lujano	Resigned	N/A	Vacant*

*There were four vacant seats and three applications which resulted in one vacant seat on the board.

Main Street Advisory Board and TIF #1 Board

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Alyse Mervosh	End of Term	Yes	Alyse Mervosh
Ruth Rivera	End of Term	No	Michael Kaspar
Jennifer Lopez	Resigned	N/A	Kirsten Sheldrake
John McRae	Resigned	N/A	Brian Sherman

Moody Museum Board

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Marilyn Fleming	End of Term	Yes	Marilyn Fleming
Leslie Hill	End of Term	No Response	Lara Baker
Susan Komandosky	End of Term	Yes	Susan Komandosky
Terry Pierce	End of Term	Yes	Terry Pierce
Travis Summerlin	End of Term	Yes	Travis Summerlin
Vacant	N/A	N/A	William Gibbs

Parks & Recreation Board

Current Member	Reason for Appointment	Reappointment Requested	Appointed Member
Vacant	Student Member	N/A	Giovanni Martinez
Stacy Olsen	End of Term	Yes	Stacy Olsen
Bill Harrington	Resigned	N/A	April Green
Austin Brown	Resigned	N/A	Buddy Michna
Larry Cmerek	Resigned	N/A	Sheri Poll

Public Arts Advisory Board

Current Member	Reason for Appointment	Reappointment Requested	New Member
Gail Samuels	End of Term	No Response	Gail Samuels*
Richard Stone	End of Term	No	Betsy Askew
Nathan Gray	Resigned	N/A	Nicolas Nadeau
Judith Grissom	Resigned	N/A	Vacant

*Ms. Samuels was reappointed and her term was corrected to reflect a term expiration date of February 2028.
Additionally, there were not enough applicants to fill all the seats. This has resulted in one vacant seat on the board.

Tree Advisory Board

Current Member	Reason for Appointment	Reappointment Requested	New Member
Pam Harper	End of Term	Yes	Pam Harper
Julie Rydell	End of Term	No	Lance Conway
Vacant	N/A	N/A	Linda Herera

TEDC (Taylor Economic Development Corp)

Current Member	Reason for Appointment	Reappointment Requested	New Member
Kelly Cmerek	End of Term	Yes	Kelly Cmerek
Joe Burges	End of Term	No	John Dohmann
Benjamin Willis	Resigned	N/A	Penny Rychetsky

Mayor Ariola announced that an additional resignation occurred after the agenda packets were published (Racheal Westerman) and that her resignation would be brought back to a future meeting. City Council directed staff to do another push for more applications.

Planning & Zoning Commission

Current Member	Reason for Appointment	Reappointment Requested	New Member
Barbara Aviles-Torsberg	End of Term	Yes	Barbara Aviles-Torsberg
Donna Frazier	End of Term	No	Ricky Selin
Alex Allrich	Resigned	N/A	Craig Eulenfeld

Zoning Board of Adjustment

Current Member	Reason for Appointment	Reappointment Requested	New Member/Term Alignments
Nancy Talley	End of Term	No Response	Nora Roy
Alex Allrich	Resigned	N/A	Ricky Selin
Emily Holmes	End of Term	No	Vacant
Craig Eulenfeld	Term Alignment	Yes	Aligned Term to February 2027
Michael Prillaman	Term Alignment	Yes	Aligned Term to February 2027
Amy Everhart, Alt	End of Term	Yes	Amy Everhart, Alternate
Nora Roy, Alt	Term Alignment	Yes	Vacant, Aligned Term to Feb 2027

Vacant, Alt	N/A	N/A	Vacant

City Council directed staff to do another push for applications and bring this board back in the future for appointments to vacant seats.

EXECUTIVE SESSION

Mayor Ariola read the executive session item and adjourned into closed session at 8:06 p.m.

EXECUTIVE SESSION I. The Taylor City Council will conduct a closed executive meeting under Section 551.071 of the Texas Government Code, to consult with City Attorney regarding:

1. Waste Connections Agreement

Mayor Ariola reconvened into open session at 8:49 p.m. No action was taken.

ADJOURN

With no further business Mayor Ariola declared the meeting adjourned at 8:50 p.m.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

Good evening, Mr. Mayor, Councilmembers. My name is Terra Anders.

When folks ask me what I think about Taylor, I always think about the sense of community — the calm, the safety, and the way neighbors show up for each other.

That's why I'm asking about how our city will respond as the new version of federal immigration and customs enforcement (ICE) escalates across Texas.

When Williamson County renewed its 287(g) agreement with ICE, that wasn't routine paperwork. It directly shapes what could happen to our neighbors here in Taylor.

In the past, cooperation with ICE generally meant a clear legal process: someone convicted of a serious crime and found to be undocumented might be transferred to federal custody legally and with due process.

What we are seeing now is different — more aggressive, less transparent, and in some cases, fatal. Recent data shows that less than 14% of those arrested have a serious violent charge or conviction. 74% of people in ICE detention have no U.S. criminal conviction at all.

At a recent gathering with city employees, I asked our police chief what the biggest crime issue in Taylor is. The answer was immediate: domestic violence.

Now imagine the young wife, the elderly parent, or the frightened child who hesitates to call Taylor police because they fear immigration consequences for themselves or someone they love.

When people are afraid to report crimes, our community becomes less safe. Public safety depends on trust — not terror. Chief Branson himself called that fear "heartbreaking," and he prides his team on professionalism, compassion, dignity, and respect.

So I ask: When ICE comes to Taylor — as it already has in Elgin, Pflugerville, Bastrop, Austin, and other nearby cities — and asks our officers to assist with actions that lack a judicial warrant or clear due process, what will our police do? Where is the line?

As city council members, we realize you cannot control ICE. But you can control Taylor's finances, policies, priorities, and the rules that guide public safety. In times like this, you can increase fear and mistrust, or you can calm fears and build trust in every neighborhood.

45% of our community is now at risk.
How will you show up when federal pressure collides with local values?

Tonight, I'm asking for one concrete action:

1. A written public statement from city leaders and public safety officials that Taylor leaders do not condone violence, racial profiling or other unlawful tactics by any agency that make residents afraid to seek help — and that you will do everything within your power to protect our residents.

If you cannot make a unified statement, then I ask each of you to post your position individually on the city website. We elect representatives to reflect our values, and we have a right to know where you stand.

We know our community will stand up for our vulnerable neighbors. The question before you tonight is simple: Will you?

Thank you.

One example of the MANY testimonies I heard this week at the Travis County Commissioners Court. This testimony was read to the Commissioners by Ellie, because Maria was too afraid to attend in person.

"I'm here today to read testimony written by my neighbor Maria."

"I'm writing this testimony from the fear and exhaustion that I am experiencing as a result of ICE current actions.The situation has directly affected me and deeply impacted my mental health.

I live with a constant sense of alarm.
I wake up with anxiety and I go to bed with fear.
I think twice before leaving home, before going to work, before doing simple things like buying food or moving through my neighborhood.
The fear of sudden detention or of my family being separated is always present and it will not leave me in peace.
This emotional burden has created anxiety, insomnia and a permanent state of stress for me.
There are days when I feel paralyzed unable to concentrate or to feel at ease.
Living under this constant pressure deteriorates mental health and breaks down little by little one's emotional stability.

No one deserves to live like this.
I'm not a number or a file, I'm a person with feelings, with family, with dreams, and with the right to live with dignity.
Migration is not a crime, and yet these policies make us feel persecuted, unprotected and dehumanized.

I'm sharing my story because it's urgent that you recognize the psychological and human damage that these policies cause.
My fear is real. My pain is real, and it all deserves to be listened to by both you and the sheriff.

Thank you.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 2.

Agenda Title: **Consider authorizing the City Manager to enter into a Joint Election Agreement and Contract for Election Services with the Williamson County Elections Division for the May 2, 2026, General Election.**

Council Action to be Taken: Approve by consent.

Department Submitted: City Clerk

Staff Contact: Lucy Aldrich, City Clerk

1. PURPOSE / DESCRIPTION

The purpose of this item is to authorize the City Manager to execute a Joint Election Agreement and Contract for Election Services with the Williamson County Elections Division for the City's May 2, 2026, General Election. Under this agreement, Williamson County will administer the election on behalf of the City, including staffing, equipment, ballots, voting supplies, early voting, and Election Day operations.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City has contracted with the Williamson County Elections Division for election services since 2006. Utilizing the County's election services ensures compliance with state election laws and provides experienced personnel, certified equipment, and standardized procedures.

The 2026 General Election includes the Mayor position, which is an at-large race. City voters will be able to vote at any polling location within Williamson County during both Early Voting and on Election Day, consistent with countywide voting practices. Specific voting locations are not listed in the contract, as additional sites may be added depending on the number of participating entities calling an election. Taylor City Hall is anticipated to serve as an Early Voting and Election Day polling location.

The agreement is substantially similar to prior-year contracts and reflects the County's standard election services arrangement.

3. PROS and CONS

PROS	CONS
• N/A	• N/A

4. RECOMMENDATION

Staff recommends that City Council authorize the City Manager to sign the attached Joint Election Agreement and Contract for Election Services with the Williamson County Elections Division for the May 2, 2026, General Election.

5. FUNDING SOURCE

Election service costs are allocated among participating entities and are based on factors such as the number of races, candidates, and registered voters. Final cost estimates are provided by Williamson County after the deadline for entities to call an election has passed. The May 2025 Election cost was $14,221.01. Sufficient funds are available in the FY 2025–2026 budget (Account No. 100-500-231).

6. TIMELINE

Contracts are due as soon as possible after the election is called.

7. OTHER OPTIONS

8. ATTACHMENTS

1. Contract for Election Services_May_2_2026 Updated

THE STATE OF TEXAS
COUNTY OF WILLIAMSON

JOINT ELECTION AGREEMENT AND CONTRACT FOR ELECTION SERVICES

This Election Agreement and Contract for Election Services ("Contract") is made by and between the Williamson County Elections Administrator ("Elections Administrator") and political subdivisions ("Participating Authority" or "Participating Authorities") located entirely or partially inside the boundaries of Williamson County. The complete list of Participating Authorities will be available after the final day to cancel an election as prescribed by the Secretary of State's election calendar and will be listed as **Attachment A**.

This Contract is made pursuant to Texas Election Code Sections 31.092 and 271.002 and Texas Education Code Section 11.0581 for an election to be held on the election date of May 2, 2026, and administered by Bridgette Escobedo, Williamson County Elections Administrator. This Contract supersedes any and all prior contracts and agreements to conduct an election between a Participating Authority and the Elections Administrator.

RECITALS

WHEREAS each Participating Authority listed above plans to hold an election on May 2, 2026;

WHEREAS, Williamson County owns an electronic voting system, the Election System and Software (ES&S) EVS 6300 Voting System, which includes the DS200 and DS300 precinct scanners, the DS850 central scanner and the ExpressVote ballot marking device and has been duly approved by the Secretary of State pursuant to Texas Election Code Chapter 122 as amended and is compliant with the accessibility requirements for persons with disabilities set forth by Texas Election Code Section 61.012. The Participating Authority's desire to use Williamson County's electronic voting system, to compensate Williamson County for such use, and to share in certain other expenses connected with elections, in accordance with the applicable provisions of Chapters 31 and 271 of the Texas Election Code, as amended; and

NOW THEREFORE, in consideration of the mutual covenants, agreements, and benefits to the parties, IT IS AGREED, as follows:

I. ADMINISTRATION

The Participating Authorities agree to hold an election on May 2, 2026, ("Election") with Williamson County and each other in accordance with Chapter 271 of the Texas Election Code and this Contract. The Elections Administrator shall coordinate, supervise, and handle all aspects of administering the Election as provided in this Contract. Each Participating Authority agrees to pay the Elections Administrator for equipment, programming, election personnel, supplies, services, and administrative costs as provided in this Contract. The Elections Administrator shall serve as the Election Officer for the Election; however, each Participating Authority shall remain responsible for the decisions and actions of its officers necessary for the lawful conduct of its election. The Elections Administrator shall provide advisory services in connection with decisions to be made and actions to be taken by the officers of each Participating Authority as necessary.

It is understood that other political subdivisions and districts may wish to participate in the use of Williamson County's electronic voting system and polling places, and it is agreed that the Elections Administrator may enter into other contracts for election services for those purposes, on terms and conditions generally similar to those set forth in this Contract. In such cases, costs shall be pro-rated among the participants according to Section XII of this Contract.

II. LEGAL DOCUMENTS

Each Participating Authority shall be responsible for the preparation, adoption, and publication of all required election orders, resolutions, notices, and any other pertinent documents required by the Texas Election Code and/or the Participating Authority's governing body, charter, or ordinances, except that the

Elections Administrator shall be responsible for the preparation and publication of all voting equipment testing notices that are required by the Texas Election Code. Election orders should include language that would not necessitate amending the order if any of the Early Voting and/or Election Day polling places change.

Preparation of the necessary materials for notices and the official ballot language shall be the responsibility of each Participating Authority, including providing the text in English and Spanish. Each Participating Authority shall provide a copy of their respective election orders and notices to the Elections Administrator.

In the event the boundaries of the Participating Authority have changed since the last election conducted by Williamson County with the Participating Authority, the Participating Authority shall provide the Elections Administrator with a map of the adopted boundary change in a Shapefile (.shp) format, and if possible, include a spreadsheet listing the addresses (street names and address number ranges) included within the Participating Authority's current boundaries. When adopting boundary changes, Participating Authorities are encouraged to conform to whole census block boundaries included in the latest TIGER file published by the United States Census Bureau. This map and district boundary listing provided to the Elections Administrator shall include any of the Participating Authority's districts used to elect members to the governing body as well as the external boundaries of the Participating Authority. By law, this notice and map must be provided to the Elections Administrator not later than 30 days after the date the boundary change is adopted (Sec. 42.0615, Election Code). In any event, this notice and map must be provided not later than 90 days prior to the date of the election contracted, or the Elections Administrator reserves the right to unilaterally withdraw from this Contract or modify the services contracted for at his or her discretion. The Participating Authority recognizes and agrees that failure to provide an accurate boundary map in a timely fashion can make it impossible for the Elections Administrator to provide both in-person early and Election Day voting and early voting by mail services necessary to conduct the contracted election, and the Participating Authority assumes all responsibilities to perform these duties upon failure to deliver the boundary map in accordance with this paragraph.

III. NONPERFORMANCE

The Elections Administrator will inform each Participating Authority of any problems or deficiencies in their respective performance of obligations under this Contract, including but not limited to non-adherence to deadlines for requests for information of each Participating Authority by the Elections Administrator, and may set a reasonable period of time to cure or obtain adequate assurance that any such problems or deficiencies will be timely addressed and corrected. **The Participating Authority's failure to cure problems or deficiencies related to its obligations, duties, and responsibilities in accordance with all terms and conditions of this Contract will be considered in any future contracts with Elections Administrator or Williamson County, and any Participating Authority failing to perform will reimburse Elections Administrator for any additional costs and expenses incurred by Williamson County, including all costs associated with interference of conducting the Election.**

IV. VOTING LOCATIONS

The Elections Administrator shall select and arrange for the use of and payment for all Election Day voting locations. Voting locations shall be compliant with the accessibility requirements established by the Texas Election Code Section 43.034 and the Americans with Disabilities Act (ADA). The proposed Election Day voting locations are listed in **Attachment B** of this Contract and may be amended. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for use of an alternate location. The Elections Administrator shall notify the Participating Authorities of any changes from the locations listed in **Attachment B.**

If polling places for the May 2, 2026 Election are different from the polling place(s) used by a Participating Authority in its most recent election, the Participating Authority agrees to post a notice no later than May 2, 2026 at the entrance to any previous polling places in the jurisdiction stating that the polling location has changed and listing the Participating Authority's polling place names and addresses in effect for the May 2, 2026 Election. This notice shall be written in both the English and Spanish languages.

V. ELECTION JUDGES, CLERKS, AND OTHER ELECTION PERSONNEL

The Elections Administrator will recruit all election workers.

The Elections Administrator will take the necessary steps to ensure that all election judges appointed for the Election are eligible to serve and meet the eligibility requirements in Subchapter C of Chapter 32 of the Texas Election Code and meet any requirements to serve as an election worker set forth by the Williamson County Commissioners Court.

The Elections Administrator shall arrange for the training and compensation of all election judges, clerks, and election personnel. The Elections Administrator shall arrange for the date, time, and place for the presiding election judges to pick up their election supplies. As set forth in Sec. 32.009 of the Texas Election Code, each presiding election judge and alternate presiding judge shall be given written notice of their appointment. The notice from the Elections Administrator will include the polling location and the number of election clerks the presiding judge may appoint.

Each election judge and clerk will receive compensation for actual time working at a polling place and time spent preparing the polling place prior to the Election at the hourly rate established by Williamson County pursuant to Texas Election Code Section 32.091. The election judge, or his/her designee, will receive an additional sum of $25.00 for picking up the election supplies prior to Election Day and for returning the supplies and equipment to the central counting station after the polls close.

The compensation rates established by Williamson County are:

Early Voting – Early Voting Deputy Clerk ($17 an hour), Clerks ($15 an hour)
Election Day – Presiding Judge ($17 an hour), Alternate Judge ($15 an hour), Clerk ($15 an hour)

Election judges and clerks who attend voting equipment and procedures training shall be compensated at the hourly rates listed above.

The Elections Administrator may employ other personnel as necessary for the proper administration of the Election, including such part-time temporary help as is necessary to prepare for the Election, to ensure the timely delivery of supplies during Early Voting and on Election Day, for the efficient tabulation of ballots at the central counting station, and for the post- election processes conducted by warehouse personnel. Part-time personnel working in support of the Early Voting Ballot Board and/or central counting station on Election Night will be compensated at the hourly rate set by Williamson County in accordance with Texas Election Code Sections 87.005, 127.004, and 127.006.

In accordance with Sec. 31.098 of the Texas Election Code, the Elections Administrator is authorized to contract with third persons for election services and supplies. The actual cost of such third-person services and supplies will be paid by the Elections Administrator and reimbursed by the Participating Authorities.

It is agreed by all parties that at all times and for all purposes hereunder, all election judges, clerks, and all other personnel involved in this Election are independent contractors and are not employees or agents of Williamson County. No statement contained in this Contract shall be construed so as to find any judge, clerk, or any other election personnel an employee or agent of the Williamson County, and no election personnel shall be entitled to the rights, privileges, or benefits of Williamson County employees except as otherwise stated herein, nor shall any election personnel hold himself out as an employee or agent of the Williamson County, unless considered a county employee as determined by the Williamson County Human Resources Department. It is further agreed by all parties that at all times and for all purposes hereunder, all election judges, clerks, and all other personnel involved in this Election are independent contractors and are not employees or agents of a Participating Authority. No statement contained in this Contract shall be construed so as to find any judge, clerk, or any other election personnel an employee or agent of a Participating Authority, and no election personnel shall be entitled to the rights, privileges, or benefits of a Participating Authority employee except as otherwise stated herein, nor shall any election personnel hold

himself out as an employee or agent of a Participating Authority, unless considered an employee of the Participating Authority as determined by the governing body of said Participating Authority.

VI. PREPARATION OF SUPPLIES AND VOTING EQUIPMENT

The Elections Administrator, subject to approval of the Williamson County Election Board, shall arrange for all election supplies and voting equipment including, but not limited to, Williamson County's electronic voting system and equipment, official ballots, sample ballots, voter registration lists, and all forms, signs, maps and other materials used by the election judges at the voting locations. The Elections Administrator shall be responsible for conducting all required testing of the electronic equipment, as required by Chapters 127 and 129 of the Texas Election Code.

Participants shall share voting equipment and supplies to the extent possible. A single ballot containing all the offices or propositions stating measures to be voted on at a particular polling place may be used in an election. A voter may not be permitted to select a ballot containing an office or proposition stating a measure on which the voter is ineligible to vote. Multiple ballot styles shall be available in those shared polling places where jurisdictions do not overlap. The Elections Administrator shall provide the necessary voter registration information, maps, instructions, and other information needed to enable the election judges in the voting locations that have more than one ballot style to conduct a proper election.

Each Participating Authority shall furnish the Elections Administrator with a list of candidates and/or propositions showing the order and the exact manner in which the candidate names and/or proposition(s) are to appear on the official ballot (including titles of offices and text in both English and Spanish languages). The Participating Authorities are required to submit these ballot details in a format or template requested by the Williamson County Elections Office. Each Participating Authority shall be responsible for proofreading and approving the ballot insofar as it pertains to that authority's candidates and/or propositions. Each Participating Authority shall also be responsible for proofing and approving the audio recording of the ballot insofar as it pertains to that authority's candidates and/or propositions. The approvals must be finalized with the Elections Office within five (5) calendar days of receipt of the proofs, or the provided proofs shall be considered approved.

In the event a Participating Authority identifies an error after approval of their respective ballot proof(s), and any programming and/or audio files require changes, the Participating Authority approving the original ballot and audio proof will be responsible for the full cost of reprogramming, if required. This will include the cost of reprogramming ballot language and/or audio files for other Participating Authorities as necessary due to software limitations.

Pursuant to Texas Election Code Section 43.007, Early Voting by Personal Appearance and/or the use of Vote Centers on Election Day shall be conducted exclusively on Williamson County's EVS 6300 Voting System. Provisional ballots will be cast on the EVS 6300 Voting System.

The Elections Administrator shall be responsible for the programming, preparation, testing, and delivery of the voting system equipment for the Election as required by the Texas Election Code.

The Elections Administrator shall conduct criminal background checks for relevant election officials, staff, and temporary workers upon hiring as required by Texas Election Code 129.051(g).

VII. EARLY VOTING

The Participating Authorities agree to conduct Early Voting and to appoint the Election Administrator as the Early Voting Clerk in accordance with Sections 31.097 and 271.006 of the Texas Election Code. Each Participating Authority agrees to appoint the Elections Administrator's permanent county employees as Deputy Early Voting clerks. The Participating Authorities further agree that the Elections Administrator may appoint other Deputy Early Voting clerks to assist in the conduct of Early Voting as necessary, and that these additional Deputy Early Voting clerks shall be compensated at an hourly rate set by Williamson County pursuant to Section 83.052 of the Texas Election Code. Deputy Early Voting clerks who are

permanent employees of the Williamson County Elections Administrator may be paid from the election services contract fund for contractual duties performed outside of normal business hours (Sec. 31.100(e), Texas Election Code).

Early Voting by personal appearance will be held at the locations, dates, and times listed in **Attachment C** of this document and may be amended. In the event a voting location is not available or appropriate, the Elections Administrator will arrange for use of an alternate location. The Elections Administrator shall notify the Participating Authorities of any changes from the locations listed in **Attachment C.** Any Williamson County qualified voter of the Election may vote early by personal appearance at any one of the Early Voting locations.

As Early Voting Clerk, the Elections Administrator shall receive applications for Early Voting ballots to be voted by mail in accordance with Chapters 31 and 86 of the Texas Election Code. Any requests for Early Voting ballots to be voted by mail received by the Participating Authorities shall be forwarded immediately by fax (512-943-1634) or courier to the Elections Administrator for processing. The address of the Early Voting Clerk is as follows:

Mailing Address:	Physical Location:
Early Voting Clerk	Early Voting Clerk
Williamson County Elections Office	Inner Loop Annex
PO Box 209	301 SE Inner Loop, Suite 104
Georgetown, TX 78627	Georgetown, TX 78626

In accordance with Section 87.121(g) of the Texas Election Code, after the first day of Early Voting, the Elections Administrator shall post on the Williamson County Elections Office webpage, the Early Voting turnout by Early Voting polling location by day and a cumulative final Early Voting turnout report following the close of Early Voting.

VIII. EARLY VOTING BALLOT BOARD

The Williamson County Election Board shall appoint members to an Early Voting Ballot Board (EVBB) to process Early Voting results from the Election. The Elections Administrator, as chair of the Election Board, shall determine the number of EVBB members required to efficiently process the Early Voting ballots.

IX. CENTRAL COUNTING STATION AND ELECTION RETURNS

The Elections Administrator will take the necessary steps for establishing and operating the central counting station to receive and tabulate the voted ballots in accordance with the provisions of the Texas Election Code and of this Contract.

The Counting Station Manager or an approved representative shall deliver timely cumulative reports of the Election results as precincts report to the central counting station and are tabulated. The Counting Station Manager shall be responsible for releasing unofficial cumulative totals and precinct returns from the Election to the participants, candidates, press, and general public by distribution of electronic copies at the central counting station and by posting to the Williamson County Elections Office webpage. To ensure the accuracy of reported election returns, results printed on the tapes produced by Williamson County's voting equipment will not be released to the Participating Authorities at any individual polling locations.

The Elections Administrator will prepare the unofficial canvass reports that are necessary for compliance with Texas Election Code Section 67.004, after all precincts have been counted and will deliver a copy of the unofficial canvass to each Participating Authority as soon as possible after all returns have been tabulated. Each Participating Authority shall be responsible for the official canvass of its respective election(s). The official canvass of the Election shall not take place before May 2, 2026, and no later than May 12, 2026, as per the Texas Election Code.

The Elections Administrator will prepare the electronic precinct-by-precinct results reports for uploading to

the Secretary of State as required by Section 67.017 of the Texas Election Code. Each Participating Authority agrees to upload these reports.

The Elections Administrator shall be responsible for conducting the post-election manual recount required by Section 127.201 of the Texas Election Code unless a waiver is granted by the Secretary of State. Notification and copies of the recount, if waiver is denied, will be provided to each Participating Authority and the Secretary of State's Office.

X. PARTICIPATING AUTHORITIES WITH TERRITORY OUTSIDE WILLIAMSON COUNTY

The Elections Administrator will consider conducting elections in territories outside of Williamson County on a case- by-case basis; provided, however, the Elections Administrator shall administer only the Williamson County portion of the elections held by the Participating Authorities.

XI. RUNOFF ELECTIONS

Each Participating Authority shall have the option of extending the terms of this Contract through its runoff election, if applicable. In the event of such runoff election, the terms of this Contract shall automatically extend unless the Participating Authority notifies the Elections Administrator in writing within three (3) business days of the original election.

Each Participating Authority shall reserve the right to reduce the number of Early Voting locations and/or Election Day voting locations in a runoff election. If necessary, any voting changes made by a Participating Authority between the original election and the runoff election shall be submitted by such Participating Authority making the change to the United States Department of Justice for the preclearance required by the Federal Voting Rights Act of 1965, as amended.

Each Participating Authority agrees to order any runoff election(s) at its meeting for canvassing the votes from the May 2, 2026, Election and to conduct its drawing for ballot positions at or immediately following such meeting in order to expedite preparations for its runoff election.

Each Participating Authority eligible to hold runoff elections after the May 2, 2026, Election agrees that the date of a necessary runoff election shall be held in accordance with the Texas Election Code.

XII. ELECTION EXPENSES AND ALLOCATION OF COSTS

Charges. In consideration for the election services provided hereunder by the Elections Administrator, the Participating Authorities will be charged a share of election costs, a staffing agency fee for election workers, an administrative fee, and for the lease of voting equipment.

1. Share of Election Costs. Each Participating Authority's share of election costs will be (i) a base fee of $1,000.00, (ii) plus a pro rata share of the total of all costs incurred by the Elections Administrator in connection with the administration of elections of other entities held at the same time as the Election. The sum of the base charges from all Participating Authorities will be subtracted from the total of all costs before allocating the remaining costs to each Participating Authority. Each Participating Authority's share of the remaining (allocated) costs will be determined as follows: The number of registered voters in each individual Participating Authority will be divided by the number of all registered voters of all Participating Authorities to determine each entity's pro rata share expressed as a percentage, which will then be multiplied against each of the allocated costs (remaining costs after base charges are subtracted) as itemized on the final Total Cost report/invoice submitted to each Participating Authority after the Election. The end result will be a charge to the Participating Authority of $1,000.00 plus the Participating Authority's allocated share of county-wide election costs not covered by the sum of all base fees received.

2. Each Participating Authority's share of the staffing agency fee for election workers will be determined on a pro rata basis. The staffing agency fee is based on a markup cost percentage of

27% of the gross wages of election workers not classified as employees of Williamson County.

3. Lease of Voting Equipment. Per Texas Election Code Section 123.032(d), the Williamson County Commissioners Court has established the following prices for leasing county-owned voting equipment:

   - $250.00 per ExpressVote Ballot Marking Device;
   - $400.00 per DS200/DS300 Precinct Scanner;
   - $6,000.00 per DS850 Central Count scanner to cover the duration of the Election;
   - $250.00 per electronic pollbook;
   - $250.00 per BOD.

   The Participating Authority's share of voting equipment costs will be determined on a pro rata basis. Leasing cost will be calculated once for the Early Voting period and once for Election Day. If the County acquires additional equipment, different voting equipment, or upgrades existing equipment during the term of this Contract, the charge for the use of the equipment may be reset by the Williamson County Commissioners Court.

4. Administrative Fee. Each Participating Authority agrees to pay the Williamson County Elections Administrator an administrative fee equal to ten percent (10%) of its total billable costs, less the staffing agency fee, in accordance with Section 31.100(d) of the Texas Election Code.

The Elections Administrator shall deposit all funds payable under this Contract into the appropriate fund(s) within the Williamson County treasury in accordance with Election Code Section 31.100.

XIII. WITHDRAWAL FROM CONTRACT DUE TO CANCELLATION OF ELECTION

Any Participating Authority may withdraw from this Contract and the Election should it cancel its election in accordance with Sections 2.051 - 2.053 of the Texas Election Code. Participating Authority is fully liable for any expenses incurred by Williamson County on behalf of Participating Authority plus an administrative fee of ten percent (10%) of such expenses. Any monies deposited with Williamson County by Participating Authority shall be refunded, minus the aforementioned expenses and administrative fee if applicable.

XIV. RECORDS OF THE ELECTION

The Elections Administrator is hereby appointed general custodian of the voted ballots and all records of the Election as authorized by Section 271.010 of the Texas Election Code.

Access to the election records shall be available to each Participating Authority as well as to the public in accordance with applicable provisions of the Texas Election Code and the Texas Public Information Act. The election records shall be stored at the offices of the Elections Administrator or at an alternate facility used for storage of County records. The Elections Administrator shall ensure that the records are maintained in an orderly manner so that the records are clearly identifiable and retrievable.

Records of the Election shall be retained and disposed of in accordance with the provisions of Section 66.058 of the Texas Election Code. If records of the election are involved in any pending election contest, investigation, litigation, or open records request, the Elections Administrator shall maintain the records until final resolution or until final judgment, whichever is applicable. It is the responsibility of each Participating Authority to bring to the attention of the Elections Administrator any notice of pending election contest, investigation, litigation or open records request which may be filed with the Participating Authority.

XV. RECOUNTS OR CONTESTED ELECTION

A recount may be obtained as provided by Title 13 of the Texas Election Code. By signing this document, the presiding officer of the contracting Participating Authority agrees that any recount shall take place at the offices of the Elections Administrator or at a location of the Elections Administrator's choosing, and that

the Elections Administrator shall serve as Recount Supervisor and the Participating Authority's official or employee who performs the duties of a secretary under the Texas Election Code shall serve as Recount Coordinator.

In the event of a contested election, the expenses of a new election ordered by a court of competent jurisdiction or Participating Authority will be paid for and by the Participating Authority in accordance with Section 221.014 of the Texas Election Code.

The Elections Administrator agrees to provide advisory services to each Participating Authority as necessary to conduct a proper recount.

XVI. MISCELLANEOUS PROVISIONS

1. The Elections Administrator shall file copies of this document with the Williamson County Treasurer and the Williamson County Auditor in accordance with Section 31.099 of the Texas Election Code.

2. Nothing in this Contract prevents any party from taking appropriate legal action against any other party and/or other election personnel for a breach of this Contract or a violation of the Texas Election Code.

3. This Contract shall be construed under and in accord with the laws of the State of Texas, and all obligations of the parties created hereunder are performable in Williamson County, Texas.

4. In the event that one of more of the provisions contained in this Contract shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof and this Contract shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

5. All parties shall comply with all applicable laws, ordinances, and codes of the State of Texas, all local governments, and any other entities with local jurisdiction.

6. The waiver by any party of a breach of any provision of this Contract shall not operate as or be construed as a waiver of any subsequent breach.

7. Any amendments of this Contract shall be of no effect unless in writing and signed by all parties hereto.

8. Participating Authority agrees to act in good faith in the performance of this Contract and shall immediately contact and notify the Elections Administrator of any potential problems or issues relevant to the subject matter of this Contract.

9. In the event that any legal action or a recount is filed concerning a Participating Authority's election under any provision of state or federal law, Participating Authority shall choose and provide, at its own expense, legal counsel for Williamson County, and its Elections Administrator or staff if named as a party, witness, or if other discovery or examination of ballots is ordered. Additionally, Participating Authority shall reimburse Williamson County, and its Elections Administrator, the actual costs of any recount or litigation expense and additional election personnel as necessary to complete tasks not otherwise covered under this contract but which are directly related to any recount, contest or other legal action.

10. It is understood that to the extent space is available, that other districts or political subdivisions may wish to participate in the use of Williamson County's election equipment and voting places, and it is agreed that the Elections Administrator may contract with such other districts or political subdivisions for such purposes and that in such event there may be an adjustment of the pro-rata share to be paid to Williamson County by the Participating Authorities

XVII. COST ESTIMATES AND DEPOSIT OF FUNDS

The total *estimated* cost for the May 2, 2026, Election is $543,000.00 and is based partly on the itemized costs of the May 2, 2026, joint general special election. After the final determination has been made of whom the Participating Authorities will be and the Contracts are fully executed, the Elections Administrator shall provide each Participating Authority with an official cost estimate. Each Participating Authority's percent share of the estimated total cost is based on the number of registered voters and further described in Section XII.1. of this Contract. Each Participating Authority agrees to pay the Williamson County Elections Administrator a deposit of 50% of the *estimated obligation* no later than thirty (30) days after receiving the official cost estimate. As soon as reasonably possible after the election, the Elections Administrator will submit an itemized invoice to each Participating Authority based on the actual expenses (supported by documentation such as time sheets, compensation forms, and invoices) directly attributable to the services provided by the Elections Administrator. The exact amount of each Participating Authority's obligation under the terms of this Contract shall be calculated after the election (or runoff election, if applicable); and, if the amount of an Authority's total obligation exceeds the amount deposited, the Participating Authority shall pay to the Elections Administrator the balance due within thirty (30) days after the receipt of the final invoice from the Elections Administrator. However, if the amount of the Participating Authority's total obligation is less than the amount deposited, the Elections Administrator shall refund to the Participating Authority the excess amount paid within thirty (30) days after the final costs are calculated.

The Participating Authority agrees that it shall provide ballot details as required in Section VI above to the Elections Office not later than the 69th day (Monday, February 23, 2026) before the election. It is understood that if the ballot details are not provided to the Elections Office by the 63rd day before the election (March 1, 2026) that the Elections Office may impose a penalty fee of $1000.00 assessed to the total cost. It is also understood that if the ballot details are not provided to the Elections Office by the 56th day before Election Day (Saturday, March 7, 2026), this contract will be declared null and void and it will be the responsibility of the political entity to conduct a separate election.

XVIII. SIGNATURE PAGE

WITNESS BY MY HAND THIS THE _____DAY OF _____, 20___.

ELECTIONS ADMINISTRATOR:

_____
Bridgette Escobedo, Elections Administrator
Williamson County, Texas

WITNESS BY MY HAND THIS THE _____DAY OF February, 2026.

PARTICIPATING AUTHORITY:

Name of Participating Authority: City of Taylor

By: _____

Printed Name: Brian LaBorde

Official Capacity: City Manager

ATTACHMENT A
(To be provided after the final day to cancel an election as prescribed by the Texas Secretary of State's Election Law Calendar)

List of Participating Authorities

ATTACHMENT B

Election Day Voting Locations

ATTACHMENT C

Early Voting Schedule with Voting Locations

Early Voting by personal appearance will be conducted beginning on Monday, April 20, 2026, and ending on Tuesday, April 28, 2026, at:

(La votación anticipada por presentación personal se llevará a cabo a partir del lunes 20 de abril de 2026 y finalizará el martes 28 de abril 2026 en:)

Main Location:
(ubicación principal)
Georgetown Annex, HR 108, 100 Wilco Way, Georgetown, TX 78626

Dates and Times for Full-Time Locations:
(Fechas y horarios para las localidades de tiempo completo)

Monday, April 20, 2026 through Saturday, April 25, 2026	8:00am-6:00pm
(lunes, 20 de abril de 2026 -Sabado, 25 de abril de 2026)	8:00am-6:00pm
No voting Tuesday, April 21st	
Sin votación martes, abril 21st	
Sunday, April 26, 2026	No Voting
(domingo, 26 abril de 2026)	*sin votación*
Monday, April 27, 2026 through Tuesday, April 28, 2026	7:00am-7:00pm
(lunes, 27 de abril de 2026 -martes, 28 de abril de 2026)	7:00am-7:00pm

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 3.

Agenda Title: **Consider approval of Resolution R26-06 nominating Compal USA Technology Inc. for the Texas Enterprise Zone Program.** ***Ben White, TEDC CEO/President***

Council Action to be Taken: Approve on Consent.

Department Submitted: N/A

Staff Contact:

1. PURPOSE / DESCRIPTION

Consider a resolution nominating Compal USA Technology Inc. as an enterprise project under the Texas Enterprise Zone Program and authorizing submission of the nomination to the State of Texas for consideration by the Governor's Economic Development and Tourism Office, through the Economic Development Bank.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City of Taylor previously elected to participate in the Texas Enterprise Zone Program through Ordinance No. 2022-34, adopted August 25, 2022. The local incentives available under the proposed resolution remain consistent with those outlined in that ordinance.

Compal USA Technology Inc. has applied to the City for designation as an enterprise project under Chapter 2303, Subchapter F of the Texas Government Code. The company qualifies as a "qualified business" under Section 2303.402 and will operate at a qualified business site located within an enterprise zone. The company has committed that at least 25% of its new employees will be residents of an enterprise zone, economically disadvantaged individuals, or veterans.

The City finds that strong cooperation exists among public, private, and neighborhood entities to support the project. Designation of the company as an enterprise project is expected to support private investment, job creation, and long-term economic stability consistent with the City's development and revitalization goals. The City is nominating the company for Double Jumbo Enterprise Project status in recognition of the anticipated high level of job creation, economic

activity, and long-term investment.

3. PROS and CONS

PROS	CONS
• n/a	• n/a

4. RECOMMENDATION

Approval of the resolution nominating Compal USA Technology Inc. as an enterprise project under the Texas Enterprise Zone Program and authorizing submission of the nomination to the State of Texas.

5. FUNDING SOURCE

No local funds are being used for this nomination or incentive. This is a State program, and the City role is to nominate not fund the incentive.

6. TIMELINE

Upon City Council approval, the nomination will be submitted to the State for consideration. If approved, the enterprise project designation will remain in effect for five (5) years from the date of designation.

7. OTHER OPTIONS

- Do not approve the resolution and decline to submit the nomination to the State
- Request additional information prior to action

8. ATTACHMENTS

1. Resolution Nominating Compal for Texas Enterprise Zone Program
2. Ord 2022-34 Texas Enterprise Zone program

RESOLUTION NO. R26-06

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS, NOMINATNG COMPAL USA TECHNOLOGY INC. FOR TEXAS ENTERPRISE ZONE PROGRAM; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Taylor ("City") has previously passed Ordinance No. 2022-34 adopted August 25, 2022, electing to participate in the Texas Enterprise Zone Program, and the local incentives offered under this Resolution are the same on this date as were outlined in Ordinance No. 2022-34; and

WHEREAS, the Office of the Governor Economic Development and Tourism ("EDC") through the Economic Development Bank ("Bank") will consider Compal USA Technology Inc. as an enterprise project pursuant to a nomination and an application made by the City; and

WHEREAS, the City desires to pursue the creation of the proper economic and social environment in order to induce the investment of private resources in productive business enterprises located in the City and to provide employment to residents of enterprise zones and to other economically disadvantaged individuals; and

WHEREAS, pursuant to Chapter 2303, Subchapter F of the Texas Enterprise Zone Act, Texas Government Code (the "Act"), Compal USA Technology Inc. has applied to the City for designation as an enterprise project; and

WHEREAS, the City finds that Compal USA Technology Inc. meets the criteria for designation as an enterprise project under Chapter 2303, Subchapter F of the Act on the following grounds:

1. Compal USA Technology Inc. is a "qualified business" under Section 2303.402 of the Act since it will be engaged in the active conduct of a trade or business at a qualified business site located in an enterprise zone and at least twenty-five percent (25.0%) of the business' new employees will be residents of an enterprise zone, economically disadvantaged individuals, or veterans; and

2. There has been and will continue to be a high level of cooperation between public, private, and neighborhood entities within the area; and

3. The designation of Compal USA Technology Inc. as an enterprise project will contribute significantly to the achievement of the plans of the City for development and revitalization of the area.

WHEREAS, the City finds that Compal USA Technology Inc. meets the criteria for tax relief and other incentives adopted by the City and nominates Compal USA Technology Inc. for double jumbo enterprise project status on the grounds that it will be located at the qualified business site, will create a higher level of employment, economic activity and stability; and

WHEREAS, the City finds that it is in the best interest of the City to nominate Compal USA Technology Inc. as an enterprise project pursuant to the Act;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS, THAT:

SECTION 1. The findings of the City and its actions approving this Resolution taken at the Council meeting are hereby approved and adopted.

SECTION 2. Compal USA Technology Inc. is a "qualified business", as defined in Section 2303.402 of the Act, and meets the criteria for designation as an enterprise project, as set forth in Section 2303, Subchapter F of the Act.

SECTION 3. The enterprise project shall take effect on the date of designation of the enterprise project by the agency and terminate five (5) years after the designation.

SECTION 4. This resolution shall take effect from and after its passage.

PASSED, APPROVED AND ADOPTED by the City Council of the City of Taylor, Texas, on the 26th day of February. 2026.

CITY OF TAYLOR, TEXAS

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

ORDINANCE 2022-34

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TAYLOR, TEXAS, AUTHORIZING CITY OF TAYLOR TO PARTICIPATE IN THE TEXAS ENTERPRISE ZONE PROGRAM PURSUANT TO THE TEXAS ENTERPRISE ZONE ACT, CHAPTER 2303, TEXAS GOVERNMENT CODE ("ACT"); PROVIDING TAX INCENTIVES; NOMINATING SAMSUNG AUSTIN SEMICONDUCTOR, LLC TO THE OFFICE OF THE GOVERNOR ECONOMIC DEVELOPMENT AND TOURISM THROUGH THE ECONOMIC DEVELOPMENT BANK FOR DESIGNATION AS A TRIPLE JUMBO ENTERPRISE PROJECT UNDER THE ACT; DESIGNATING A LIAISON FOR OVERSEEING ENTERPRISE PROJECTS AND COMMUNICATING WITH INTERESTED PARTIES; PROVIDING A SAVINGS CLAUSE; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Taylor (the "City") desires to create the proper economic and social environment to induce the investment of private resources in productive business enterprises located in severely distressed areas of the City and to provide employment to residents of those areas; and,

WHEREAS, Texas Government Code Chapter 2303, Subchapter F provides for Texas Enterprise Zone Programs that are designed to accomplish these goals; and,

WHEREAS, pursuant to Chapter 2303, Subchapter F of the Act, Samsung Austin Semiconductor, LLC ("Samsung") has applied to the City for designation as a Triple Jumbo Enterprise Project; and,

WHEREAS, the Project or activity is located in an area that is not designated as an enterprise zone; and,

WHEREAS, the City finds that Samsung meets the criteria for tax relief and other incentives adopted by the City on the grounds that it will be located at the qualified business site, will create a higher level of employment, economic activity and stability; and,

WHEREAS, with proper notice to the public, a public hearing to consider this Ordinance was held on August 25, 2022, during a regular meeting of the City Council of the City of Taylor, in the Taylor City Hall Council Chambers, at which all interested persons were allowed to appear and be heard.

NOW THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF TAYLOR THAT:

SECTION 1.

THAT, as required by Section 2303.4051 (b) of the Act, the local incentives identified and summarized briefly in the attached Exhibit A, at the election of the governing body, may be made available to the nominated Project or activity of the qualified business.

SECTION 2.

THAT, the City finds that Samsung meets the criteria for designation as a Triple Jumbo Enterprise Project under the Act on the following grounds:

(a) Samsung is a "qualified business" under Section 2303.402 of the Act because it is engaged in the active conduct of a trade or business at a qualified business site within the governing body's jurisdiction located outside of an enterprise zone and at least thirty-five (35%) percent of its new employees at the qualified business site will be residents of an enterprise zone in this State, economically disadvantaged individuals or veterans;

(b) There has been and will continue to be a high level of cooperation between public, private, and neighborhood entities within the jurisdiction of the City;

(c) The designation of Samsung as a Triple Jumbo Enterprise Project will contribute significantly to the achievement of the plans of the City for development and revitalization of the area; and,

SECTION 3.

THAT, the City nominates Samsung as a Triple Jumbo Enterprise Project under the Act and designates the City Manager or his designee as liaison to oversee enterprise projects nominated by the City and to perform the other duties described in Section 2303.204 of the Act. The City authorizes the City Manager or his designee to file an application requesting designation of Samsung as a Triple Jumbo Enterprise Project with the Office of the Governor Economic Development and Tourism through the Economic Development Bank ("Bank"), and to execute all documents and agreements necessary to process the application. Further, the City directs the City Manager or his designee to submit to the Bank the information required by Section 2303.4052 of the Act.

SECTION 4.

THAT, the enterprise zone project shall take effect on the date of designation of the enterprise project by the agency and terminates five years after date of designation; and,

SECTION 5.

THAT, if any word, sentence, paragraph, subdivision clause, phrase or section of this Ordinance be adjudged or held unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal, or unconstitutional.

SECTION 6.

THAT, this Ordinance shall become effective after its publication, and the City Clerk of the City of Taylor, Texas, is hereby directed to publish in the Official Newspaper of City of Taylor, Texas, the Caption, and Effective Date of this Ordinance as required by Section 52.013, Texas Local Government Code.

INTRODUCED, on this the 25th day of August 2022, at a regular meeting of the City Council of the City of Taylor, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

PASSED, APPROVED, AND ADOPTED, on this the 25th day of August 2022, at a regular meeting of the City Council of the City of Taylor, Texas, which meeting was held in compliance with the Open Meetings Act, Tex Gov't Code, §551.001, et.seq. at which meeting a quorum was present and voting.

Brandt Rydell, Mayor

ATTEST:

Dianna McLean, City Clerk

APPROVED AS TO FORM:

Ted Hejl, City Attorney

Exhibit A

	Name of Incentive	Description of Incentive	Availability
1	Tax Abatement	The City may provide property tax reductions.	City-wide
2	Tax Increment Financing	Tax Increment Reinvestment Zones have been established in The City.	City-wide
3	Economic Development Sales Tax (Type 4a) Contribution	The City may provide tax incentives via the contributions collected by the Taylor Economic Development Corporation.	City-wide
4	Chapter 380/381	The City may offer incentives under a Chapter 380 Agreement.	City-wide
5	Other Tax Deferrals, Tax Refunds or Tax Incentives	The City may offer other incentives.	City-wide
6	Zoning Changes/Variances	The City may provide regulatory relief to businesses, including variances.	City-wide
7	Building Code Exemptions	The City may provide regulatory relief to businesses, including justifiable exemptions from certain building code requirements.	City-wide
8	Impact/ Inspection Fee Relief	The City may provide financial/regulatory relief to businesses, including impact fees or inspection fees.	City-wide
9	Streamlined Permitting	The City may establish simplified, accelerated or other special permit procedures.	City-wide
10	Improved Fire and/or Police Protection	The City may provide enhanced municipal services to businesses, including improved police and/or fire protection.	City-wide
11	Community Crime Prevention Programs	The City may provide enhanced municipal services to businesses, including institution of community crime prevention programs.	City-wide

Exhibit A (cont.)

	Name of Incentive	Description of Incentive	Availability
12	Capital Improvements In Water and Sewer Facilities	The City can provide improvements in community facilities, including capital improvements in water and sewer facilities.	City-wide
13	Road Repair	The City can provide improvements in community facilities, including road repair	City-wide
14	Creation or Improvement of Parks	The City can provide improvements in community facilities, including creation or improvement of parks.	City-wide
15	Promotion and Marketing Services	The City may provide business and industrial development services, including promotion and marketing services.	City-wide
16	Job Training and Employment Services	The City may provide training and employment services.	City-wide
17	Retraining Program	The City may provide retraining programs.	City-wide
18	Literacy and Employment Skills Services	The City may provide literacy and employment skills programs.	City-wide
19	Vocational Education	The City may provide vocational education.	City-wide
20	Freeport Exemption	The City offers freeport exemption on inventory.	City-wide
21	Special Public Transportation Routes or Reduced Fares	The City may provide enhanced municipal services to businesses, including special public transportation routes or reduced fares.	City-wide
22	Low-Interest Loans for Housing Rehabilitation or New Construction	The City may provide improvements to housing, including low-interest loans for housing rehabilitation or new construction.	City-wide

Exhibit A (cont.)

	Name of Incentive	Description of Incentive	Availability
23	Low-Interest Loans for Business	The City may provide low-interest loans to business.	City-wide
24	Provision of Publicly Owned Land for Development Purposes	The City may provide publicly owned land for development purposes.	City-wide
25	One-Stop Permitting, Problem Resolution Center	The City may provide business and industrial development services, including creation of special one-stop permitting and problem resolution centers.	City-wide

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure

Agenda Item Number: 4.

Agenda Title: **Consider approval of a Possession and Use Agreement between the City of Taylor, Texas and Vickie and Dwight Schmidt for the possession and use of approximately 0.4451 acres of real property, together with temporary construction easements totaling approximately 0.5372 acres, located in the Parthinia Coursey Survey, Abstract No. 131, Williamson County, Texas, and authorizing the City Manager to execute the agreement and related documents.**

Council Action to be Taken: Approve on Consent

Department Submitted: City Management

Staff Contact: Mark Schroeder, City Attorney

1. PURPOSE / DESCRIPTION

The purpose of this agenda item is to authorize the City to enter into a Possession and Use Agreement with Vickie and Dwight Schmidt to allow the City to take possession of and use the identified property and temporary construction easements in advance of final acquisition for public improvement purposes.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The City will initiate condemnation proceedings to acquire portions of real property and temporary construction easements necessary for a public infrastructure project. The property owners have agreed to allow the City to take early possession and use of the property pursuant to a Possession and Use Agreement while the condemnation process continues.

Approval of the agreement will allow construction activities to proceed without delay while preserving the rights of both the City and the property owners regarding just compensation.

No prior Council action has been taken on this specific agreement.

3. PROS and CONS

PROS	CONS
• Allows the City to proceed with construction without project delays. • Reduces risk of schedule impacts and cost escalation. • Provides clear terms governing early possession.	• Condemnation proceedings will continue until final compensation is determined. • City assumes possession prior to final acquisition.

4. RECOMMENDATION

Staff recommends approval of the Possession and Use Agreement and authorization for the City Manager to execute the agreement and related documents.

5. FUNDING SOURCE

Project funding as previously approved in the City's capital improvement program or applicable departmental budget (Utility Fund / Bull Branch Interceptor Project; 600-932-742)

6. TIMELINE

Upon Council approval, the City may immediately take possession and proceed with construction activities in accordance with the agreement and project schedule.

7. OTHER OPTIONS

Council may decline to approve the agreement and require the City to wait until completion of condemnation proceedings prior to taking possession of the property.

8. ATTACHMENTS

1. SCHMIDT-Right of Entry and Possession (signed by owners) 2.6.26

NOTICE OF CONFIDENTIALITY RIGHTS: IF YOU ARE A NATURAL PERSON, YOU MAY REMOVE OR STRIKE ANY OR ALL OF THE FOLLOWING INFORMATION FROM ANY INSTRUMENT THAT TRANSFERS AN INTEREST IN REAL PROPERTY BEFORE IT IS FILED FOR RECORD IN THE PUBLIC RECORDS: YOUR SOCIAL SECURITY NUMBER OR YOUR DRIVER'S LICENSE NUMBER.

STATE OF TEXAS §
COUNTY OF WILLIAMSON §

RIGHT OF ENTRY AND POSSESSION

WHEREAS Dwight Schmidt and wife, Vicki Schmidt, (hereinafter referred to as "GRANTORS") is the owner of the following tracts of land:

A 0.4451 acre (19,386 square foot) tract of land, located in the Parthinia Coursey Survey, Abstract No. 131, of Williamson County, Texas, being a portion of that certain called 28.92 acre tract of land in a General Warranty Deed to Dwight Schmidt, and Vicki Schmidt, of Record in Document No. 2006023786, of the Official Public Records of Williamson County, Texas.

1. Tracts or parcels of land (the "Easement Property") containing approximately 19,386 Square Feet of land for the permanent easements and 22,311 Square Feet of land for the temporary construction easements, situated in the City of Taylor, Williamson County, Texas, as more particularly described in **Exhibit "A" Exhibit "B" and Exhibit "C"**, which is attached hereto and made a part hereof by reference.

WHEREAS, the City of Taylor ("City") is going to acquire the Easement Property for the construction of wastewater lines, and related appurtenances; and

WHEREAS, the City will acquire the Easement Property by purchase, or upon failure to acquire by donation or purchase, by condemnation proceedings; and

WHEREAS, the City needs possession of the Easement Property to construct important public improvements for wastewater lines, and related facilities for the public utility project; and

NOW, THEREFORE, KNOW ALL MEN BY THESE PRESENTS, that Grantor for and in consideration of the sum of Sixteen Thousand Nine Hundred Ninety-Three Dollars and 80/100 ($16,993.80) and other good and valuable consideration to it in hand paid by the City, the receipt and sufficiency of which is hereby acknowledged and confessed, has Granted, Bargained, Sold and Conveyed and by these presents does Grant, Bargain, Sell and Convey unto the City the right of entry upon, the right to remove improvements, trees, shrubbery, and other vegetation in the Easement Property, if any, with which the land is encumbered, and possession of the Easement Property for public utility purposes and to perform construction to that end. Construction activities include, but are not limited to, installing means of ingress and egress, moving and storing of equipment, machinery and materials, staking, surveying, operating machinery, excavating and storing excavated materials, installing a single pipe and appurtenances, backfilling excavations, and general site work.

This space is intentionally blank.

This grant of right of entry and possession is conditioned upon the following:

1. Grantor and the City agree to and hereby designate the date of taking for which to value the Property for negotiation or condemnation purposes as will be the date the Special Commissioners' Award is tendered to the registry of the court, or if the Special Commissioners' Award is not greater than the consideration paid for this Agreement, the date of the Special Commissioners' Hearing. .

2. The grant herein made shall not prejudice, in any way, Grantor's rights to receive full and just compensation from the City for the Property to be acquired by the City. Nothing in this grant of a Right of Entry and Possession shall prevent either party from objecting to a Special Commissioners' award, and Grantors reserve all rights to litigate and dispute compensation. City's removal or construction of improvements on the Easement Property shall in no way affect the fair market value of the Easement Property or Grantors' remainder property in determining compensation due to the Grantors in future eminent domain proceedings.

3. The City agrees to acquire the Property either by purchase, or in the alternative, by initiation of condemnation proceedings for the acquisition of the Property in a good faith and timely manner.

4. It is expressly provided that in the event the City institutes condemnation proceedings, the City is not liable to Grantor for interest upon any award or judgment as the result of such proceedings for any period of time prior to the date of the award. However, payment of any interest may be deferred by the City until entry of judgment.

5. This right of entry and possession shall extend to the City, its contractors and assigns.

6. Grantor herein warrants that no person or entity owns an interest in the fee title of the Property other than Grantor herein and there are no other parties in possession.

7. City shall repair any material damage to the Easement Property so as to restore it to substantially the same condition it was in prior to commencement of the work, but City shall not be required to replace any trees, shrubbery, vegetation or other obstructions that City removed due to interference with its use of the Easement Property. After completion and installation of the pipelines, City agrees to mark the locations of its pipelines with above-ground markers in accordance with applicable state or federal regulations.

This space is intentionally blank.

TO HAVE AND TO HOLD the possession of the herein described Property for permanent water line purposes, and the Property is subject to the limitations above described.

Executed this 6th day of February, 2026

GRANTOR:

Dwight Scmidt

By: _____

Name: Dwight Schmidt

ACKNOWLEDGMENT

STATE OF TEXAS

COUNTY OF Williamson

This instrument was acknowledged before me on this 6th day of February, 2026 by Dwight Schmidt.

LISA DWORACZYK
Notary ID #125860399
My Commission Expires
October 4, 2026

_____
Notary Public, State of Texas

GRANTOR:

Vicki Scmidt

By: Victoria E Schmidt

Name: Vicki Schmidt

ACKNOWLEDGMENT

STATE OF TEXAS

COUNTY OF Williamson

This instrument was acknowledged before me on this 16th day of February, 2026 by Vicki Schmidt.

LISA DWORACZYK
Notary ID #125860399
My Commission Expires
October 4, 2026

Notary Public, State of Texas

ACCEPTED AND AGREED TO by the City of Taylor, Texas, this _____ day of _____, 20____.

CITY OF TAYLOR, TEXAS

By: _____

Name: Dwanye Ariola

Title: Mayor, City of Taylor, Texas

CORPORATE ACKNOWLEDGMENT

STATE OF TEXAS

COUNTY OF WILLIAMSON

This instrument was acknowledged before me on this _____ day of _____, 20___ by Dwayne Ariola, Mayor, City of Taylor, Texas, a Home Rule Municipal Corporation.

_____
Notary Public, State of Texas

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 5.

Agenda Title: **Consider approval of Amendment No. 1 to Task Order No. 41 with HDR Engineering for permit expediting services.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Task Order 41 with HDR Engineering for permit expediting services was approved by City Council on 9/14/23 and the not-to-exceed limit was set at $500,000. Action is required to authorize renewal and extension by approving Amendment No. 1

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On June 22, 2023, City Council authorized the City Manager to create an expedited permitting process for industrial projects. On July 27, 2023 the City Council amended the Subdivision Ordinance to facilitate the expedited permitting process. On September 14, 2023, City Council approved Task Order 41 with HDR Engineering in an amount not-to-exceed $500,000.

The scope of services for permit expediting services consists of project management; document code reviews (completeness checks, code reviews); construction inspections checking for compliance with applicable codes pertaining to electrical, plumbing, fire & life safety, and building.

The not-to-exceed amount for this extension is also recommended to be $500,000. However, utilization of HDR's services continues to be based upon actual demand, i.e., development applications that request (and pay for) expedited plan reviews and permitting. In addition, it is necessary to amend Attachment "B" - HDR labor rates.

The City Council approved the 2026 Fee Schedule in October which modified how expedited fees are handled. Under the new schedule, applicants pay 50% of the City's normal fees and agree to pay the full cost of any third-party costs. Staff recommended this change in order to

guard against the City bearing any of the costs of expedited plan reviews due to third-party costs.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Recommend Approval of amendment No. 1 to Task Order No. 41 in an amount not-to-exceed $500,000 and approve the updated labor rates in Attachment B to the Task Order.

5. FUNDING SOURCE

Development Services (100-522-510). The budget for expedited permitting services is covered by developer agreements under the fee ordinance.

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. HDR Task Order 41, Amendment 01
2. Presentation - HDR AmendNo1 to Task Order 41

TASK ORDER 41
AMENDMENT 1

WHEREAS:

HDR ENGINEERING, INC. ("Engineer") entered into an Agreement on April 18, 2018 to perform engineering services for City of Taylor ("City") to perform engineering services for City of Taylor ("City");

HDR desires to amend this Agreement by modifying Schedule, Compensation, and Labor Rate attachment in order to provide services, originally scheduled to complete December 31, 2024, now extended to December 31, 2026.

WHEREAS, the City and the Engineer executed Task Order 41 dated effective 14th of September 2023.

NOW, THEREFORE, HDR and the City do hereby agree:

The Agreement and the terms and conditions therein shall remain unchanged other than those sections and exhibits listed below;

A change order is required due to the additional work scope and extended schedule.

PART 4.0 PERIODS OF SERVICE:
The original schedule was from September 15, 2023 to December 31, 2024, approximately (15) months. Based upon the continuing development projects, the City has requested HDR continue services for an additional period of (12) months, from January 1, 2026 to December 31, 2026. Thus, the overall project schedule is to be approximately (39) months.

- (15) months for September 15, 2023 to December 31, 2024 per original Task Order
- (12) months for January 1, 2025 to December 31, 2025 informally extended
- (12) months for January 1, 2026 to December 31, 2026 per Task Order Amendment 1

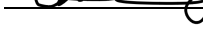
This additional period will require the Engineer to perform code reviews of submitted documents and conduct code compliance inspections. The Engineer team will also continue its project management tasks, including coordination meetings.

PART 5.0 PAYMENTS TO ENGINEER:
ENGINEER will perform the work to complete scoped tasks at the rates attached hereto with a not-to-exceed (NTE) of $1,000,000 as shown on Attachment “A” – Fee Schedule.

If a work scope increase causes the fee to be expended before the scheduled completion date, HDR will require additional fee.

2026 labor rates presented in Attachment “B” **–** Labor Rates.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of this _____ day of _____, 2026.

CITY OF TAYLOR "OWNER"		HDR ENGINEERING, INC. "ENGINEER"	
SIGNATURE:		SIGNATURE:	
NAME:	Brian LaBorde	NAME:	Cynthia Hernandez
TITLE:	City Manager	TITLE:	Senior Vice President Area Manager
ADDRESS:	400 Porter Street	ADDRESS:	9311 San Pedro, Suite 1100 San Antonio, TX 78216
	Taylor, Texas 76574		TBPE Firm Registration F-754

Attachment "A"
Fee Schedule

	Permit Exped
Original Task Order	$500,000
Amendment #01	**$500,000**
Current Task Order Total	**$1,000,000**

Attachment "B" – Labor Rates
(Valid through December 31, 2026)

Category	Rate
Project Manager	$348
Assistant Project Manager	$223
Accountant	$158
Lead Reviewer	$174
Administrative	$136
Senior Architect/Engineer	$326
Architect/Engineer	$272
Graduate Engineer	$152
Senior Resident Project Representative	$223
Resident Project Representative	$190
Code Inspector	$125

Reimbursable Expenses (photocopying, mileage, travel, truck lease, etc.) shall be invoiced at actual cost.

Consider Amendment No. 1 to Task Order No. 41 with HDR Engineering for permit expediting services

February 26, 2026

Background

- June 22, 2023 - City Council authorized the City Manager to create an expedited permitting process for industrial projects.
- July 27, 2023 - City Council amended the Subdivision Ordinance to facilitate the expedited permitting process.
- September 14, 2023 - City Council approved Task Order 41 with HDR Engineering in an amount not-to-exceed $500,000.

Background

- The scope for permit expediting services consists of project management; document code; construction inspections checking for compliance with applicable codes (electrical, plumbing, fire & life safety, and building.)
- The not-to-exceed amount for this extension is also recommended to be $500,000.
- Utilization of HDR's services continues to be based upon actual demand, i.e., development applications that request (and pay for) expedited plan reviews and permitting.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 6.

Agenda Title: **Consider approval of Amendment No. 4 to Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Consider Amendment No. 4 to Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On December 9, 2021, the City Council approved Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project.

The City had entered into a development agreement with Samsung that required the City to designate resources and create expedited processes for review, approval and inspection services related to site development and building construction activities. Samsung agreed to advance the funding for these services through a separate Development Review Reimbursement Agreement (DRRA).

Those funds (subject to a maximum reimbursement of $9,000,000) will be repaid to Samsung over time through the Tax Increment Reinvestment Zone No. 2. The City worked with HDR to develop a project-specific team and approach to meet the requirements in the development agreement for expedited plan review and inspections.

The original Task Order No. 23 had a not-to-exceed (NTE) amount of $3,993,710. Amendment No. 2 increased that amount by $2,808,653 and Amendment No. 3 by $2,892,073. This Amendment No. 4 will increase the NTE by $3,111,185 for a revised contracted amount of $12,805,621.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Recommend approval of Amendment No. 4 in the amount of $3,111,185 to Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project with a revised not-to-exceed amount of $12,805,621 and approval of Attachment "B" - HDR Labor Rates.

5. FUNDING SOURCE

Samsung escrow deposits

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. HDR Task Order 23, Amendment No. 04
2. Presentation - HDR AmendNo4 to Task Order 23

TASK ORDER 23
AMENDMENT 4

WHEREAS:

HDR ENGINEERING, INC. ("Engineer") entered into an Agreement on April 18, 2018 to perform engineering services for City of Taylor ("City") to perform engineering services for City of Taylor ("City");

HDR desires to amend this Agreement by modifying Schedule, Compensation, and Labor Rate attachment.

WHEREAS, the City and the Engineer executed Task Order 23 dated effective 4th of January 2022.

NOW, THEREFORE, HDR and the City do hereby agree:

The Agreement and the terms and conditions therein shall remain unchanged other than those sections and exhibits listed below;

A change order is required due to the extended Samsung schedule.

PART 4.0 PERIODS OF SERVICE:
Based upon the continuing duration of Samsung Taylor Fab1 project, it is assessed that HDR support services to the City will be required until December 31, 2026. This makes the additional period to be (12) months, from January 1, 2026 to December 31, 2026. Thus, the overall project schedule is estimated to be (63) months.

- (27) months for October 1, 2021 to December 31, 2023, per original Task Order
- (No schedule change per Task Order Amendment 1)
- (12) months for January 1, 2024 to December 31, 2024, per Task Order Amendment 2
- (12) months for January 1, 2025 to December 31, 2025, per Task Order Amendment 3
- (12) months for January 1, 2026 to December 31, 2026, per Task Order Amendment 4

This additional period will require the City's team to perform code reviews of submitted documents, register contractor permits, and conduct code compliance inspections. The City team will also continue its project management tasks, including multiple weekly coordination meetings.

PART 5.0 PAYMENTS TO ENGINEER:
ENGINEER will perform the work to complete scoped tasks at the rates attached hereto with a not-to-exceed (NTE) of $12,805,621 as shown on the Fee Schedule presented in Attachment "A" – Fee Schedule.

If a work scope increase causes the fee to be expended before the scheduled completion date, HDR will require additional fee.

2026 labor rates presented in Attachment "B" **–** Labor Rates.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of this _____ day of _____, 2026.

CITY OF TAYLOR "OWNER"		HDR ENGINEERING, INC. "ENGINEER"	
SIGNATURE:		SIGNATURE:	
NAME:	Brian LaBorde	NAME:	Cynthia Hernandez
TITLE:	City Manager	TITLE:	Senior Vice President Area Manager
ADDRESS:	400 Porter Street	ADDRESS:	9311 San Pedro, Suite 1100 San Antonio, TX 78216
	Taylor, Texas 76574		TBPE Firm Registration F-754

Attachment “A”
Fee Schedule

	Fab1
Original Task Order	$3,993,710
Amendment #01	Zero
Amendment #02	$2,808,653
Amendment #03	$2,892,073
Amendment #04	**$ 3,111,185**
Current Task Order Total	**$12,805,621**

Attachment “B” – Labor Rates
(Valid through December 31, 2026)

Category	Rate
Project Manager	$348
Assistant Project Manager	$223
Accountant	$158
Lead Reviewer	$174
Administrative	$136
Senior Architect/Engineer	$326
Architect/Engineer	$272
Graduate Engineer	$152
Senior Resident Project Representative	$223
Resident Project Representative	$190
Code Inspector	$125

Reimbursable Expenses (photocopying, mileage, travel, truck lease, etc.) shall be invoiced at actual cost.

Consider Amendment No. 4 to Task Order No. 23 with HDR Engineering for development review and inspection service srelated to the Samsung project.

February 26, 2026

Background

- December 9, 2021 - City Council approved Task Order No. 23 with HDR Engineering for development review and inspection services related to the Samsung project.
- The City has a development agreement with Samsung that requires the City to designate resources and create expedited processes for review, approval and inspection services related to site development and building construction activities.
- Samsung funds these services through a separate Development Review Reimbursement Agreement (DRRA).

Background

- The original Task Order No. 23 had a not-to-exceed (NTE) amount of $3,993,710. Amendment No. 2 increased that amount by $2,808,653 and Amendment No. 3 by $2,892,073. This Amendment No. 4 will increase the NTE by $3,111,185 for a revised contracted amount of $12,805,621.
- Samsung is eligible to receive maximum reimbursement of $9,000,000 over time through rebates from the Tax Increment Reinvestment Zone No. 2.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 7.

Agenda Title: **Consider approval of Amendment No. 1 to Task Order No. 42 with HDR Engineering, Inc. for development permit review and code compliance inspection services related to the development of the Samsung "Fab 2" project.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Consider Amendment No. 1 to Task Order No. 42 with HDR Engineering, Inc. for development permit review and code compliance inspection services related to the development of the Samsung "Fab 2" project.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On October 26, 2023, City Council approved Task Order No. 42 with HDR Engineering with a not-to-exceed (NTE) amount of $450,000. The City had entered into a development agreement with Samsung that required the City to designate resources and create expedited processes for review, approval and inspection services related to site development and building construction activities. Samsung agreed to advance the funding for these services through a separate Development Review Reimbursement Agreement (DRRA). Those funds (maximum reimbursement of $9,000,000) will be repaid to Samsung over time through the Tax Increment Reinvestment Zone No. 2.

Fab 2 will be approximately 2,700,000 s.f. The scope of Task Order 42 is Core & Shell design and construction. The scope of services consists of Completeness Checks, Plan Review, Permit Issuance and code compliance inspection and documentation of the project.

Amendment No. 1 does not change the NTE (remains $450,000) but extends the time to December 31, 2026 and modifies Attachment "B" - HDR Labor Rates.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Recommend approval of Amendment No. 1 to Task Order No. 42 with HDR Engineering for development permit review and inspection services related to the Samsung project.

5. FUNDING SOURCE

Samsung Development Agreement

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. HDR Task Order 42, Amendment No. 01
2. Presentation - HDR AmendNo1 to Task Order 42

TASK ORDER 42
AMENDMENT 1

WHEREAS:

HDR ENGINEERING, INC. ("Engineer") entered into an Agreement on April 18, 2018 to perform engineering services for City of Taylor ("City") to perform engineering services for City of Taylor ("City");

HDR desires to amend this Agreement by modifying Schedule, Compensation, and Labor Rate attachment in order to meet extended Samsung “Fab 2” project completion, originally December 31, 2023, is now estimated to be December 31, 2026.

WHEREAS, the City and the Engineer executed Task Order 42 dated effective 30th of October 2023.

NOW, THEREFORE, HDR and the City do hereby agree:

The Agreement and the terms and conditions therein shall remain unchanged other than those sections and exhibits listed below;

A change order is required due to the extended Samsung schedule.

PART 4.0 PERIODS OF SERVICE:

Based upon the continuing duration of Samsung Taylor Fab1 project, it is assessed that HDR support services to the City will be required until December 31, 2026. This makes the additional period to be (12) months, from January 1, 2026 to December 31, 2026. Thus, the overall project schedule extends to (41) months.

- (5) months for July 24, 2023 to December 31, 2023 per original Task Order
- (12) months for January 1, 2024 to December 31, 2024 informally extended
- (12) months for January 1, 2025 to December 31, 2025 informally extended
- (12) months for January 1, 2026 to December 31, 2026 per Task Order Amendment 1

This additional period will require the City’s team to perform code reviews of submitted documents, register contractor permits, and conduct code compliance inspections. The City team will also continue its project management tasks, including multiple weekly coordination meetings.

PART 5.0 PAYMENTS TO ENGINEER:

No changes to Fee Schedule at this time, because Samsung has not communicated the final project scope. Attachment “A” – Fee Schedule remains unchanged from original task order. When Samsung does disseminate scope information, then HDR will review and, possibly, adjust the Fee Schedule.

If a work scope increase causes the fee to be expended before the scheduled completion date, HDR will require additional fee.

New labor rates presented in Attachment “B” **–** Labor Rates.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of this _____ day of _____, 2026.

CITY OF TAYLOR "OWNER"		HDR ENGINEERING, INC. "ENGINEER"	
SIGNATURE:		SIGNATURE:	
NAME:	Brian LaBorde	NAME:	Cynthia Hernandez
TITLE:	City Manager	TITLE:	Senior Vice President Area Manager
ADDRESS:	400 Porter Street Taylor, Texas 76574	ADDRESS:	9311 San Pedro, Suite 1100 San Antonio, TX 78216 TBPE Firm Registration F-754

Attachment “A”
Fee Schedule

	Fab2
Original Task Order	$450,000
Amendment #01	zero
Current Task Order Total	**$450,000**

Attachment “B” – Labor Rates
(Valid through December 31, 2026)

Category	Rate
Project Manager	$348
Assistant Project Manager	$223
Accountant	$158
Lead Reviewer	$174
Administrative	$136
Senior Architect/Engineer	$326
Architect/Engineer	$272
Graduate Engineer	$152
Senior Resident Project Representative	$223
Resident Project Representative	$190
Code Inspector	$125

Reimbursable Expenses (photocopying, mileage, travel, truck lease, etc.) shall be invoiced at actual cost.

Amendment No. 1 to Task Order No. 42 with HDR Engineering, Inc. for development permit review and code compliance inspection services related to the Samsung "Fab 2" project.

February 26, 2026

Background

- On October 26, 2023, City Council approved Task Order No. 42 with HDR Engineering with a not-to-exceed (NTE) amount of $450,000.

- Fab 2 will be approximately 2,700,000 s.f. The scope of Task Order 42 is Core & Shell design and construction.

- The scope of services consists of Completeness Checks, Plan Review, Permit Issuance and code compliance inspection and documentation of the project.

Background

- Amendment No. 1 does not change the NTE (remains $450,000) but extends the time to December 31, 2026 and modifies Attachment "B" - HDR Labor Rates.
- Samsung provides the funding for these services through the Development Review Reimbursement Agreement (DRRA).

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 8.

Agenda Title: **Consider approval of Amendment No. 3 to Task Order No. 29 with HDR Engineering for development review and inspection services related to third-party facilities associated with the Samsung project.**

Council Action to be Taken: Approve on Consent.

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Consider approval of Amendment No. 3 to Task Order No. 29 with HDR Engineering for development review and inspection services related to third-party facilities associated with the Samsung project.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

In August 2022, the City Manager approved Task Order No. 29 with HDR Engineering in the amount of $49,000 for development review and inspection services related to the Samsung project - specifically related to the third-party facilities on the Samsung property. On February 9, 2023, City Council approved Amendment #1 which increased the not-to-exceed amount to $950,000. Amendment #3 increased the amount by $254,846 and this amendment #4 would increase the not-to-exceed amount by $100,000 for a total contracted amount of $1,304,846.

The City entered a development agreement with Samsung that requires the City to designate resources and create expedited processes for review, approval and inspection services related to site development and building construction activities. Samsung agreed to advance the funding for these services through a separate Development Review Reimbursement Agreement (DRRA). Because funds that are expended directly on Samsung-owned or operated facilities will be refunded through the TIRZ No. 2, it is necessary to segregate the costs associated with third-party facilities since those expenses will not be refunded through the TIRZ.

The City has worked with HDR to develop a project-specific team and approach that will allow

us to meet the requirements in the development agreement for expedited plan review and inspections.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

Recommend Approval of Amendment No. 3 to Task Order No. 29 with HDR Engineering for development review and inspection services related to third-party facilities associated with the Samsung project.

5. FUNDING SOURCE

Samsung Development Agreement

6. TIMELINE

7. OTHER OPTIONS

8. ATTACHMENTS

1. HDR Task Order 29, Amendment No. 03
2. Presentation - HDR AmendNo 3 to Task Order 29

TASK ORDER 29
AMENDMENT 3

WHEREAS:

HDR ENGINEERING, INC. ("Engineer") entered into an Agreement on April 18, 2018 to perform engineering services for City of Taylor ("City") to perform engineering services for City of Taylor ("City");

HDR desires to amend this Agreement by modifying Schedule, Compensation, and Labor Rate attachment.

WHEREAS, the City and the Engineer executed Task Order 29 dated effective 29th of August 2022.

NOW, THEREFORE, HDR and the City do hereby agree:

The Agreement and the terms and conditions therein shall remain unchanged other than those sections and exhibits listed below;

A change order is required due to the extended Samsung schedule.

PART 4.0 PERIODS OF SERVICE:
Based upon the continuing duration of Samsung Taylor Fab1 project, it is assessed that HDR support services to the City will be required until December 31, 2026. This makes the additional period to be (12) months, from January 1, 2026 to December 31, 2026. Thus, the overall project schedule extends to (51) months.

- (15) months for August 29, 2022 to December 31, 2023 per original Task Order
- (12) months for January 1, 2024 to December 31, 2024 per Task Order Amendment 1
- (12) months for January 1, 2025 to December 31, 2025 per Task Order Amendment 2
- (12) months for January 1, 2026 to December 31, 2026 per Task Order Amendment 3

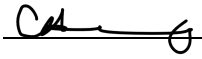
This additional period will require the City's team to perform code reviews of submitted documents, register contractor permits, and conduct code compliance inspections. The City team will also continue its project management tasks, including multiple weekly coordination meetings.

PART 5.0 PAYMENTS TO ENGINEER:
ENGINEER will perform the work to complete scoped tasks at the rates attached hereto with a not-to-exceed (NTE) of $1,304,846 as shown on the Fee Schedule presented in Attachment "A" – Fee Schedule.

If a work scope increase causes the fee to be expended before the scheduled completion date, HDR will require additional fee.

2026 labor rates presented in Attachment "B" **–** Labor Rates.

IN WITNESS WHEREOF, the parties hereto have executed this Amendment as of this _____ day of _____, 2026.

CITY OF TAYLOR "OWNER"		HDR ENGINEERING, INC. "ENGINEER"	
SIGNATURE:		SIGNATURE:	
NAME:	Brian LaBorde	NAME:	Cynthia Hernandez
TITLE:	City Manager	TITLE:	Senior Vice President Area Manager
ADDRESS:	400 Porter Street	ADDRESS:	9311 San Pedro, Suite 1100 San Antonio, TX 78216
	Taylor, Texas 76574		TBPE Firm Registration F-754

Attachment "A"
Fee Schedule

	Fab1 - Third Party
Original Task Order	$49,000
Amendment #01	$901,000
Amendment #02	Zero
Amendment #03	$254,846
Amendment #04	**$100,000**
Current Task Order Total	**$1,304,846**

Attachment “B” – Labor Rates
(Valid through December 31, 2026)

Category	Rate
Project Manager	$348
Assistant Project Manager	$223
Accountant	$158
Lead Reviewer	$174
Administrative	$136
Senior Architect/Engineer	$326
Architect/Engineer	$272
Graduate Engineer	$152
Senior Resident Project Representative	$223
Resident Project Representative	$190
Code Inspector	$125

Reimbursable Expenses (photocopying, mileage, travel, truck lease, etc.) shall be invoiced at actual cost.

Consider approval of Amendment No. 3 to Task Order No. 29 with HDR Engineering for development review and inspection services related to third-party facilities associated with the Samsung project.

February 26, 2026

Background

- August 2022 - the City Manager approved Task Order No. 29 with HDR Engineering in the amount of $49,000 for development review and inspection services related to the Samsung project - specifically related to the third-party facilities on the Samsung property.
- February 9, 2023 - City Council approved Amendment #1 which increased the not-to-exceed amount to $950,000.
- Amendment #3 increased the amount by $254,846.
- Amendment #4 would increase the not-to-exceed amount by $100,000 for a total contracted amount of $1,304,846.

Background

- Samsung provides funding for these services through a separate Development Review Reimbursement Agreement (DRRA).
- However, it is necessary to segregate the costs associated with third-party facilities since those expenses will not be refunded through the TIRZ.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 9.

Agenda Title: **Hold a public hearing and introduce Ordinance 2026-10, a Place Type Amendment from P2: Rural to P2C: Rural Commercial for property generally located at 600 Potomac St, legally described as Washington Heights, Part of Block 52 and part of Block 58, consisting of approximately 2.5 acres of land, more particularly described by Williamson Central Appraisal District Parcel R018516, Taylor, Williamson County, Texas.**

Council Action to be Taken: Hold a public hearing and introduce Ordinance 2026-10.

Department Submitted: Development Services Department

Staff Contact: Martin Griggs, Director of Development Services

1. PURPOSE / DESCRIPTION

The applicant is requesting a Place Type Amendment (zoning change) from P2: Rural to P2C: Commercial. The applicant has requested this Place Type Amendment to P2C: Commercial, to allow the development of a convenience store with fuel sales (gas station). The gas station will be intended to serve both large trucks and commuter vehicles traveling along Carlos G Parker. The property is located directly south of the Mustang Creek Golf Course and has frontage on Carlos G Parker Boulevard. To the east and west there are residences on properties greater than 1 acre. The sizes of the adjacent residential properties provide buffering, lessening the likelihood that the Subject Property would negatively impact adjacent properties. The subject property is currently zoned P2: Rural, a designation that has functioned as a transitional zoning. The Comprehensive Plan identifies this area as underutilized by the Future Land Use and Growth Sector Maps. The future land use designation is Neighborhood Greenfield, and the growth sector is Intended Growth Sector (G-3). Both designations encourage the development or redevelopment of these areas as a mixed-use extension of the Taylor urban fabric. If the Place Type Amendment is approved, the property will need to be re-platted to correct the lots non-conformity.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Upon analyzing the request for a Place Type Amendment from P4: Mix to P3M: Manufactured, the proposed request is consistent with the surrounding Place Types and is consistent with the Future Land Use and Growth Sector from the Comprehensive Plan. The request is consistent with the following Land Use Policies outlined in the 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 is not located in an area that contains a floodplain

- LU9 – Promote development patterns that maximize the use of existing infrastructure and land before expanding infrastructure to underdeveloped areas.
    - The development is already served by existing infrastructure.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On February 10, 2026, the Planning and Zoning Commission voted (8-0) to recommend approval of the request. The Planning and Zoning Commission had no questions, and no further discussion was held.

1. Is the Place Type Amendment consistent with the Comprehensive Plan?
    - The request is consistent with the Comprehensive Plan Land Use policy and the Future Land Use and Growth Sectors. The proposed development would use existing infrastructure and increase density in the area

2. Is the Place Type Amendment compatible with the surrounding area?
    - The Place Type is compatible with the current adjacent uses. There is no conflict with the Golf course to the north and the residential homes to the south. The homes to the south are buffered by Carlos G Parker. To the east and west are rural residential on properties over the 1 acre minimum lot size and should be sufficiently buffered.

3. Does the Place Type Amendment promote public health, safety, or general welfare?
    - Staff analysis determined that the proposed change for the subject property will

likely promote public health, safety, and general welfare.

4. Is adequate infrastructure available or planned to meet the needs of the proposed land use?
    - The property is currently served by water and wastewater.

5. Do current conditions indicate that a Place Type Amendment is necessary?
    - The property is currently zoned P2 Rural, and the proposed use is not consistent with the current place type zoning. The place type amendment is needed to allow the use to be compliant with the Land Development Code.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Public Hearing: February 10, 2026
City Council Public Hearing: February 26, 2026
City Council Action: March 12, 2026

7. OTHER OPTIONS

8. ATTACHMENTS

1. _02a_PZ 2025-2635 Letter of Intent
2. _02b_PZ 2025-2635 Location Map
3. _02c_PZ 2025-2635 Notification Map
4. _02d_PZ 2025-2635 Future Land Use
5. _02e_PZ 2025-2635 Growth Sector
6. _02f_PZ 2025-2635 Current Zoning
7. _02g_PZ-2025-2635 Draft Ordinance
8. _02g_EXHIBIT A_PZ 2025-2635 Survey
9. _02g_EXHIBIT B_PZ 2025-2635 Proposed Zoning
10. _02c_PZ2025-2635__PPT

H D | B R O W N

Courtney Peres, CNU-A
City of Taylor
Development Services Department
Taylor, Texas 76574

Via Electronic Submittal

RE: Rezoning application; 600 Potomac; 3.2 ± Acres; WCAD Parcel R018516 (the "Property")

Dear Ms. Peres,

As representative of the Property owner, I respectfully submit a request to rezone 600 Potomac from P2 (Rural place type) to P2C (Rural Commercial place type) to allow redevelopment of the site with a convenience store and associated fuel sales. The following statements address the required criteria for Place Type Zoning Map Amendments.

1. Is the Place Type Zoning Map amendment (re-zoning) consistent with guiding documents such as the Comprehensive Plan and Land Development Code?

The requested zoning district is consistent with the City's Comprehensive Plan and Land Development Code. The Future Land Use Map ("FLUM") designates the Property as Neighborhood Greenfield, which supports neighborhood-serving commercial uses that meet local needs. A convenience store with fuel sales is consistent with this designation by providing everyday services within close proximity to surrounding residential areas.

2. Is the Place Type Zoning Map Amendment (re-zoning) compatible with the surrounding area?

The Property is located along Carlos G. Parker Blvd (Hwy 79) and is set back from residential homes. This location provides an appropriate buffer between residential areas and the proposed commercial use. Carlos G. Parker Blvd (Hwy 79) also serves as a major regional corridor capable of accommodating the traffic generated by a convenience store with fuel sales. The proposed zoning will therefore offer needed commercial services along a well-traveled corridor without creating disruptive impacts to nearby residents due to distance, orientation of the site, and the highway's existing traffic capacity.

3. Does the Place Type Zoning Map Amendment (re-zoning) promote health, safety, and general welfare?

The proposed zoning promotes health, safety and general welfare for the City at large by providing a much needed commercial service along an existing, well-traveled major corridor. A service station does not currently exist on Carlos G. Parker Blvd (Hwy 79). This will allow for patrons passing through Taylor to use the service station along Carlos G. Parker Blvd, instead of accessing a similar service from an existing facility on Business 79, which may create safety issues in the Urban Center. Additionally, the neighborhood-serving retail use will provide convenient access to fuel and daily necessities, reducing vehicle miles traveled for local residents.

4. Is infrastructure available for future development of this site for uses allowed in the proposed Place Type zoning district(s)?

The Property is served by two existing roadways: Carlos G. Parker Blvd (Hwy 79) and Potomac St. A 6' water and wastewater line exists adjacent to the property and can support a convenience store with fuel sales.

5. Are there changed conditions that make the Place Type Zoning Map Amendment (re-zoning) necessary?

This area of Taylor has experienced increased residential growth and reinvestment, creating a need for conveniently located retail and service uses. The existing zoning does not support the intended use, and the P2C designation provides a more appropriate tool to guide redevelopment while ensuring compatibility.

6. Is there a need in the community for the proposed development or Place Type zoning associated with this request?

A service station does not currently exist on Carlos G. Parker Blvd (Hwy 79). This will allow for patrons passing through Taylor to use the service station along Carlos G. Parker Blvd, instead of accessing a similar service from Business 79, which may be disruptive to the Urban Center. Additionally, the proposed service station will serve the local community by providing daily goods and fuel in an area that is currently underserved, reducing vehicle miles traveled for local residents.

We appreciate staff's review and look forward to working with the City throughout the zoning process. Please contact me if additional information or clarification is required.

Very truly yours,

Amanda Couch Brown
H.D. Brown Consulting, LLC

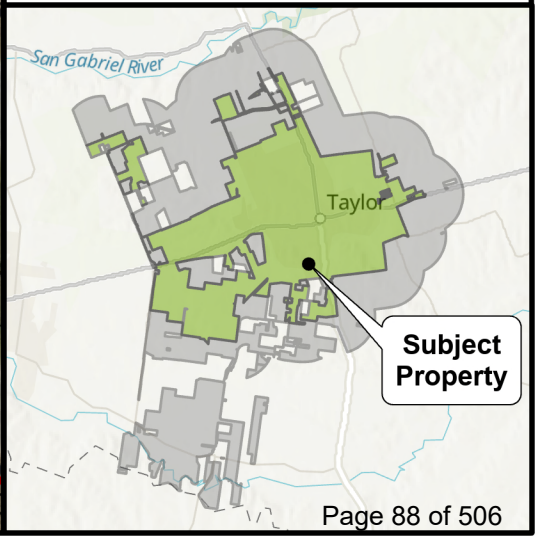
Taylor Texas
CITY OF TAYLOR TX

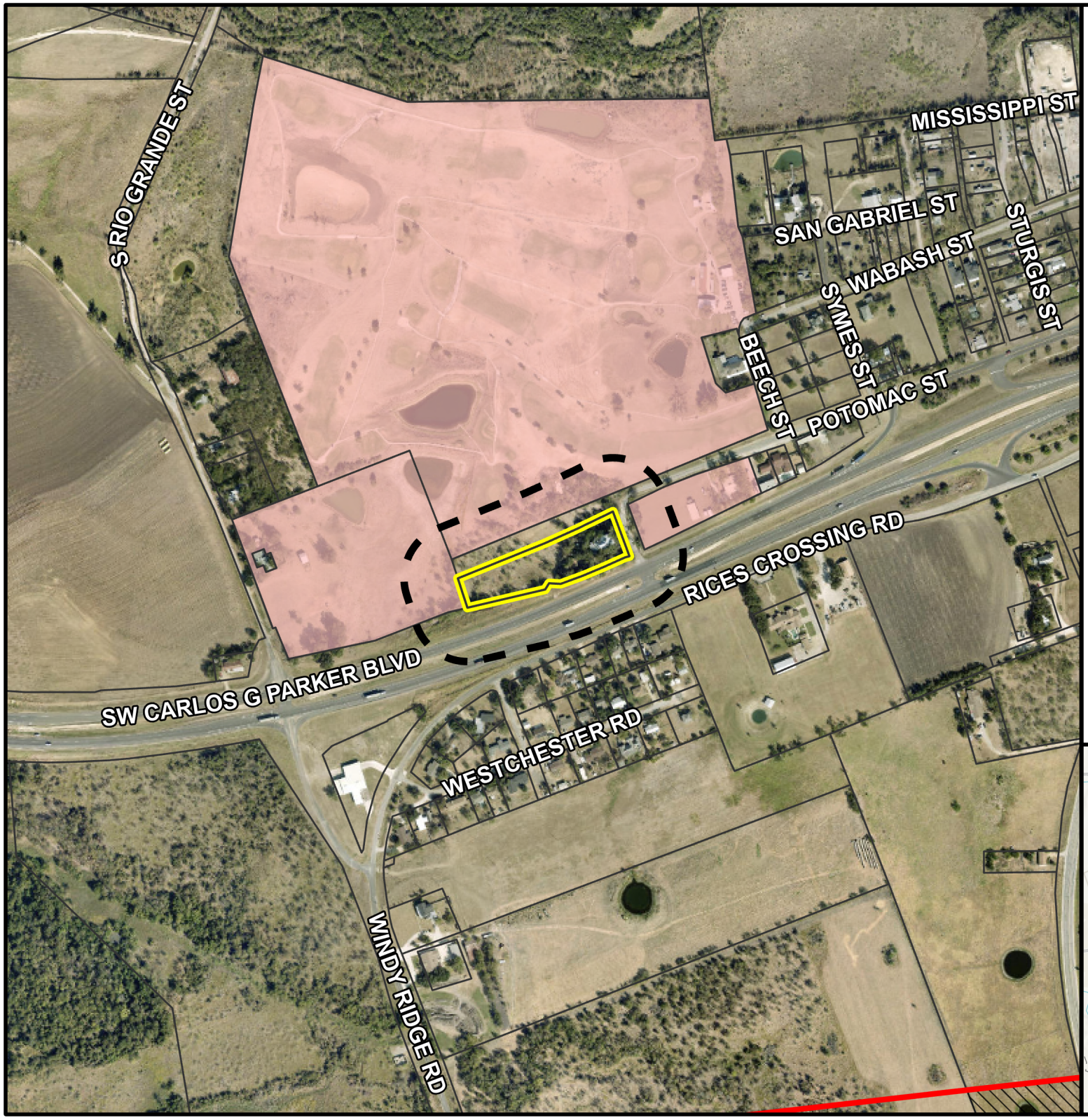
PZ-2025-2635

600 Potomac St.
Place Type Amendment
Location Map
Approximately 2.5 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

0 500 1,000
Feet



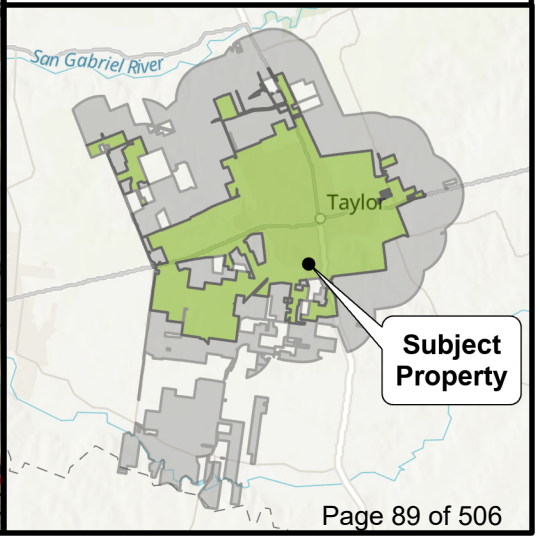


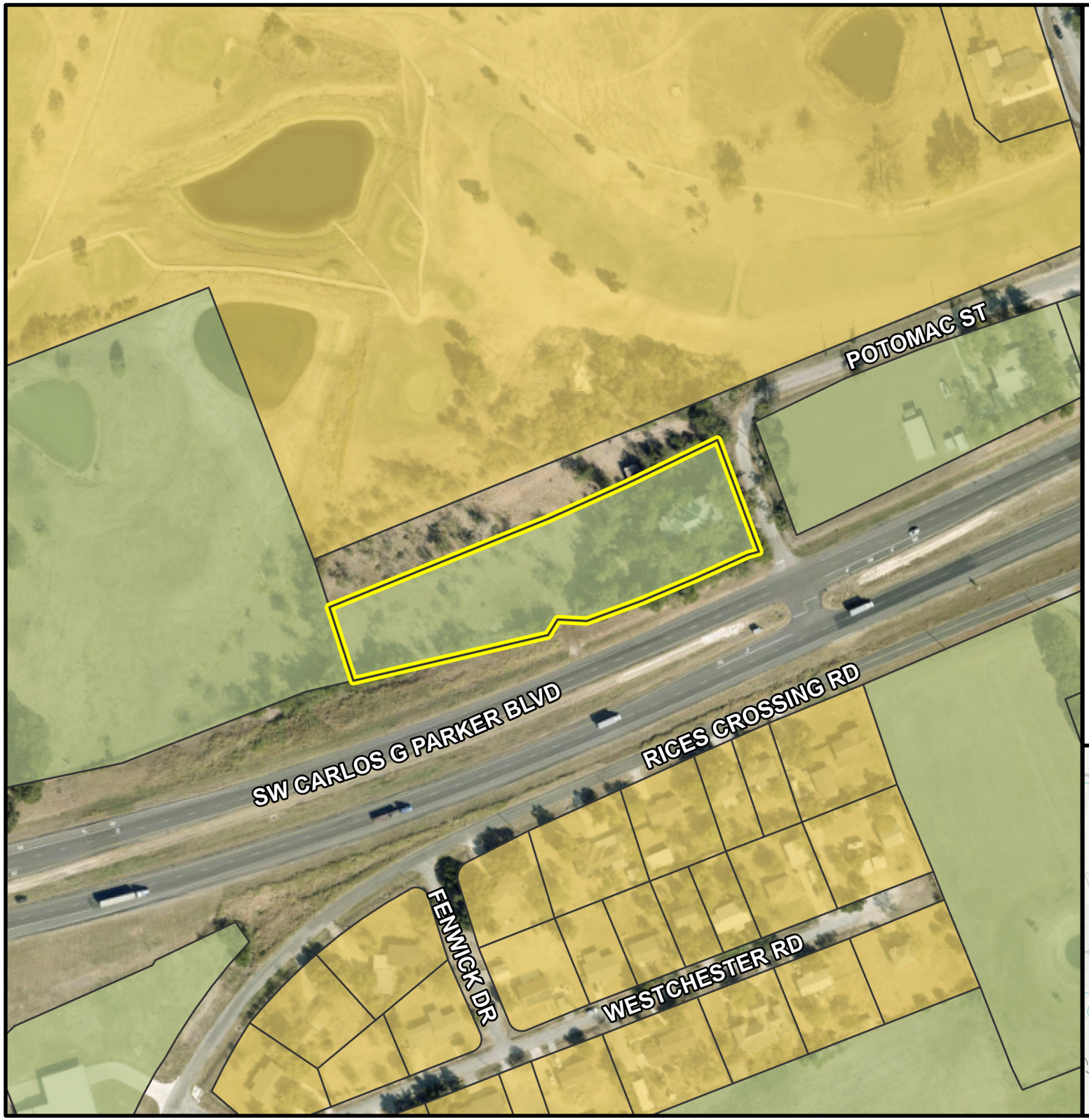
PZ-2025-2635

600 Potomac St.
Place Type Amendment
Notification Map
Approximately 2.5 acres

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

0 500 1,000
Feet





PZ-2025-2635

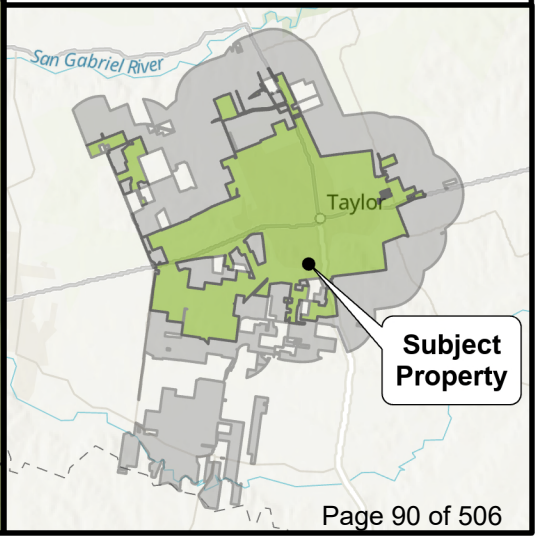
600 Potomac St.
Place Type Amendment
Future Land Use Map
Approximately 2.5 acres

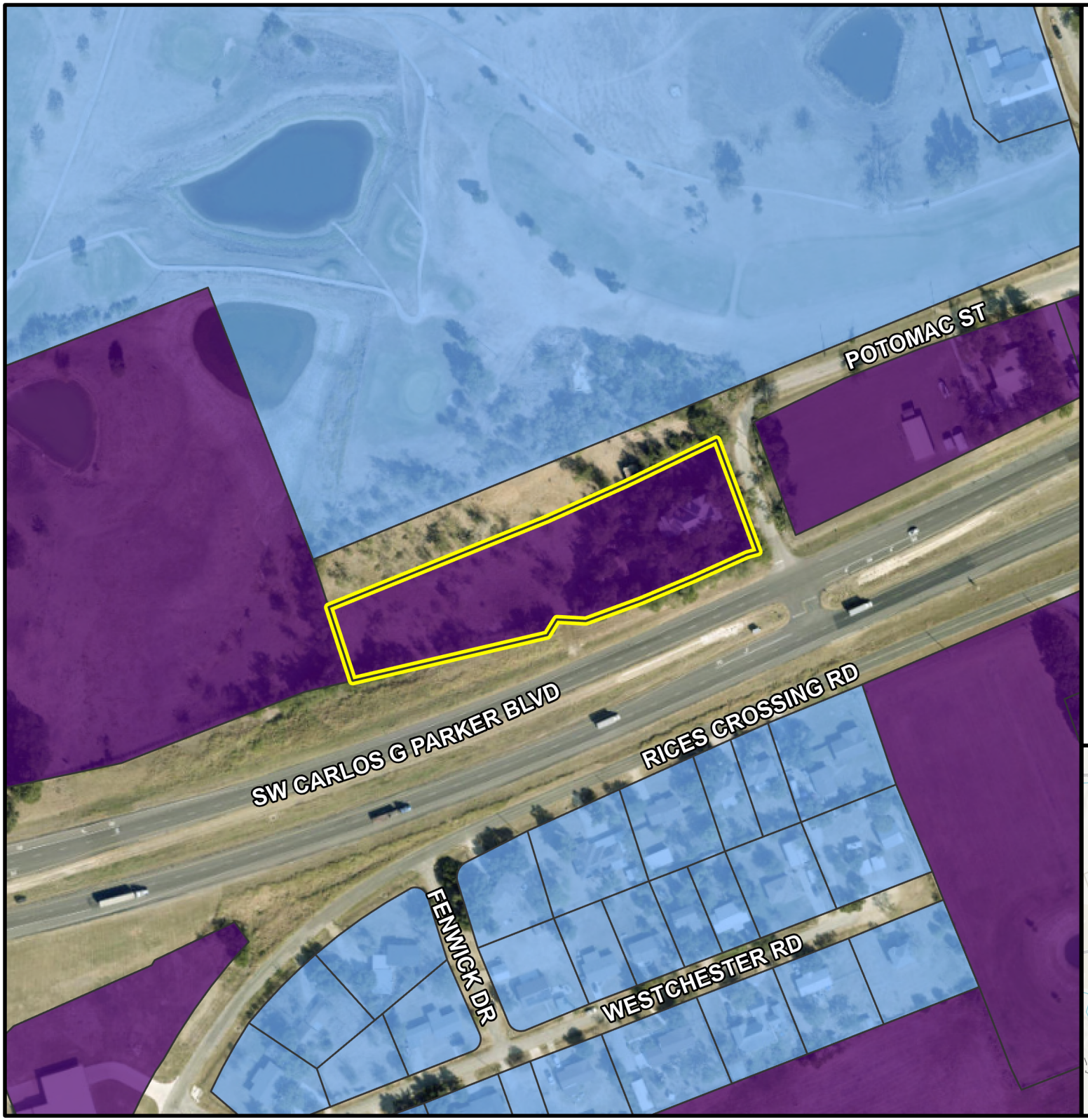
Subject Property
Parcel Boundary

Future Land Use

Neighborhood Greenfield
Neighborhood Infill

0 200 400
Feet





PZ-2025-2635

600 Potomac St.
Place Type Amendment
Growth Sector Map
Approximately 2.5 acres

Subject Property

Parcel Boundary

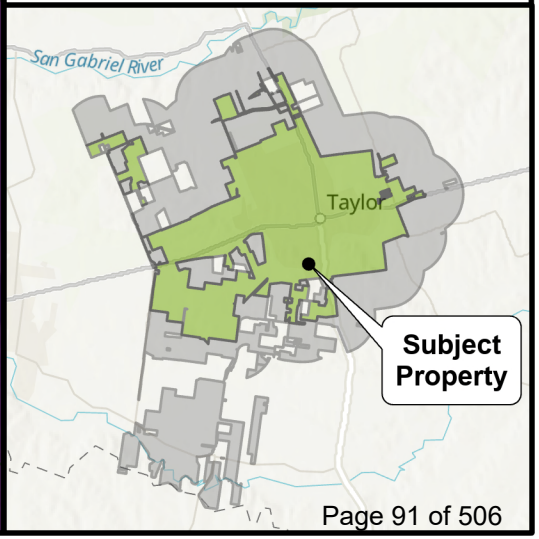
Growth Sector

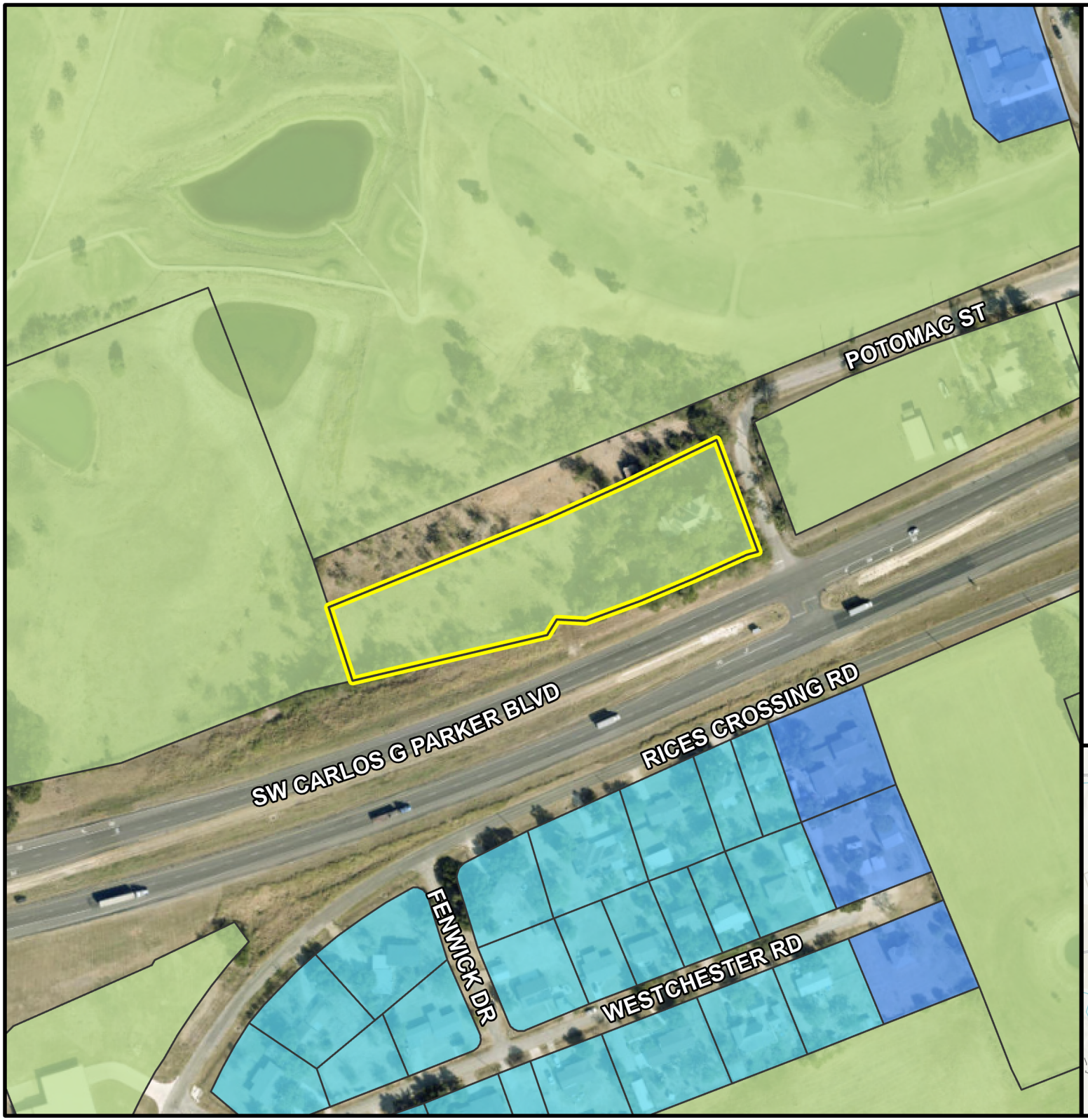
Intended Growth Sector (G-3)

Infill Neighborhood Sector (G-4)

0 200 400

Feet





PZ-2025-2635

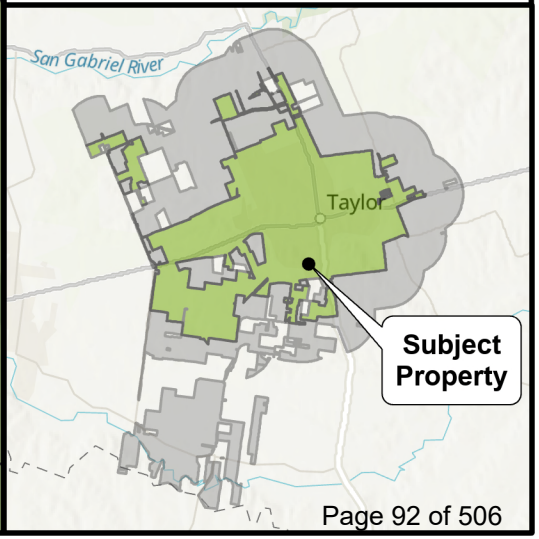
600 Potomac St.
Place Type Amendment
Current Zoning Map
Approximately 2.5 acres

- Subject Property
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P3: Neighborhood
- P4: Mix

0 200 400
Feet



ORDINANCE NO. 2025-10

AN ORDINANCE CHANGING THE PLACE TYPE ZONING OF PROPERTY LOCATED AT 600 POTOMAC STREET FROM P2 – RURAL TO P2C – RURAL COMMERCIAL, AMENDING THE OFFICIAL PLACE TYPE ZONING MAP OF THE CITY OF TAYLOR, TEXAS, TO SHOW THE PLACE TYPE ZONING CHANGE ADOPTED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on February 26th, 2026, 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 February 10, 2026, 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 P2C – Rural Commercial at property located at 600 Potomac 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

DRAFT

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 2026-10 was introduced before the Taylor City Council on the 26th day of February 2026.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2026.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder,
City Attorney

DRAFT

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. 2026-10 passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2026, 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 _____ 2026.

_____
Lucy Aldrich
City Clerk

DRAFT

EXHIBIT A

(Metes & Bounds Survey)

DRAFT

EXHIBIT B

(Proposed Place Type Map)

DRAFT

3.206 ACRES OUT OF THE P. COURSEY SURVEY, ABSTRACT No. 131, SITUATED IN WILLIAMSON COUNTY, TEXAS, BEING THAT TRACT DESCRIBED IN A WARRANTY DEED RECORDED AS DOCUMENT No. 2010067031, OFFICIAL PUBLIC RECORDS, WILLIAMSON COUNTY, TEXAS, AND FURTHER DESCRIBED IN A QUIT CLAIM DEED RECORDED IN VOLUME 440, PAGE 506, DEED RECORDS, WILLIAMSON COUNTY, TEXAS AND THE REMAINDER OF THAT TRACT DESCRIBED IN A WARRANTY DEED RECORDED IN VOLUME 440, PAGE 507, DEED RECORDS, WILLIAMSON COUNTY, TEXAS.

BOUNDARY AND IMPROVEMENT SURVEY
PAGE 2 OF 2

JOB NO: 250513
DRAWN: JRB
F.C.: CC

Scale: 1" = 30'

BEARINGS CITED HEREON BASED ON STATE PLANE COORDINATES, TEXAS CENTRAL ZONE, NAD 83.

THIS AREA DOES NOT APPEAR TO BE IN A SPECIAL FLOOD HAZARD AREA PER FEMA'S FLOOD INSURANCE RATE MAP #48491C0541F, DATED DEC 20, 2019, THIS STATEMENT IS NOT MADE IN LIEU OF AN ELEVATION CERTIFICATE.

TAYLOR GOLF COURSE, INC.
(97.31 ACRES)
V.1603/P.659

(N 70°35' W 620') S.I.C.
V.440/P.506
N 69°28'13" E 620.00'

DANIEL D. FILLA & HELEN S. FILLA
(48' X 620')
V.440/P.506

8.20'

48.00'
(N 18°57' W 48')
V.440/P.506

N 19°51'01" W 199.01'
(N 18°57' W 392' OVERALL)
V.440/P.507

151.01'

PAMELA ANN MIKULENCAK
(CALLED 9.73 ACRES)
DOC. #2018074004

364.49'
S 69°28'57" W

POINT OF BEGINNING

3.206 ACRES
ALBERT CHRISTOPHER FILLA, DANNY, JOE FILLA & EDWARD DALE FILLA
DOC. #2010067031 (Better described in V.440/P.506 & V.440/P.507)

DANIEL D. FILLA & HELEN S. FILLA
(REMAINDER OF 5.39 ACRES)
V.440/P.507

UTILITY SIGN

S 74°48'49" W 416.71'
(N 76°14'49" E 411.18')
V.522/P.411 R.O.W. DEDICATION

24" DIA. CMP

CARLOS G. PARKER BLVD.
(AKA U. S. HWY 79)
RIGHT-OF-WAY VARIES
PAVED ROAD

48.01'
(N 20°15' E 48')
V.440/P.506

GUY ANCHOR (typical)

54.5'
131.1'
110.1'

S 20°27'02" E 238.01'
(N 20°15' E 359' OVERALL)
V.440/P.507

600 POTOMAC STREET
PAVED ROAD

BARN WOOD 23.1' x 20.1'
BARN WOOD 12'X10'
STORAGE METAL 10'X9'
BARN METAL 8'X8'

COVERED WOOD PORCH 9.5'X10'
29.6'
190.00'
TWO STORY RESIDENCE METAL SIDING ON PIER/BEAM
WOOD DECK WITH RAMP & STEPS
COVERED WOOD PORCH
COVERED WOOD DECK
RAMP
STEPS
GREEN HOUSE 10'X8'
GREEN HOUSE 9.5'X9'
STORAGE FRAME 10.5'X6.5'
GRAVEL APPROACH
5.6'
7.0'
6.4'
CONCRETE
STORAGE METAL
CONCRETE
2.1'
UTILITY SIGN
24" DIA. CMP

GARAGE HARDIE SIDING 29.8' x 20.5'
GARAGE HARDIE SIDING 30.4'
GARAGE FRAME 30.1' x 18.5'
COVERED AREA
SHOP METAL SIDING 23.8' x 30.0'
CONCRETE 28.5'
35.3'
35.6'
17.8'
13.8'
1.6'
10.6'
S 69°31'33" W 207.13'
(N 71°00'55" E 207.13')
V.522/P.411 R.O.W. DEDICATION

LEGEND	
●	1/2" IRON ROD FOUND WITH CAP STAMPED "TLS" (UNLESS OTHERWISE NOTED)
○	1/2" IRON ROD SET W/PLASTIC CAP STAMPED "TLS INC."
⊠	CONCRETE MONUMENT
●	FENCE POST
—T—	METAL FENCE
—X—	WIRE FENCE
—XX—	CHAIN LINK FENCE
—//—	WOOD FENCE
○	UTILITY POLE
—ET—	ELECTRIC/TELEPHONE LINES
—E—	ELECTRIC LINES
E	ELECTRIC
P	PROPANE TANK
S	SIGN
T	TELEPHONE
W	WELL
WM	WATER METER
( )	RECORD INFORMATION
R.O.W.	RIGHT-OF-WAY

SURVEY PERFORMED WITHOUT THE BENEFIT OF A TITLE COMMITMENT. OTHER EASEMENTS AND/OR RESTRICTIONS NOT SHOWN HEREON MAY AFFECT.

STATE OF TEXAS §
§ KNOW ALL MEN BY THESE PRESENTS
COUNTY OF WILLIAMSON §

THAT SURVEYOR FOR TEXAS LAND SURVEYING, INC., HAVE THIS DATE CAUSED TO BE PERFORMED AN ON-THE-GROUND SURVEY UNDER MY SUPERVISION OF THE FOREGOING TRACT OF LAND AND TO THE BEST OF MY KNOWLEDGE AND BELIEF THERE ARE NO DISCREPANCIES, CONFLICTS, SHORTAGES IN AREA, ENCROACHMENTS, VISIBLE UTILITY LINES OR ROADS IN PLACE, AND THAT SAID PROPERTY ADJOINS A DEDICATED ROADWAY, EXCEPT AS SHOWN HEREON.

Texas Land Surveying, Inc.
-A Land Surveying Firm-
3613 Williams Drive, Suite 903 - Georgetown, Texas 78628
(512) 930-1600 www.texas-ls.com
TBPLS FIRM NO.10056200

IF THIS DOCUMENT DOES NOT CONTAIN THE STAMP AND SEAL OF THE UNDERSIGNED SURVEYOR, IT IS AN UNAUTHORIZED/ILLEGAL COPY. TEXAS LAND SURVEYING, INC. ASSUMES NO LIABILITY FROM THE USE OF ANY UNAUTHORIZED/ILLEGAL DOCUMENT.

STATE OF TEXAS
REGISTERED
DANNY J. STARK
5602
PROFESSIONAL LAND SURVEYOR

Witness my hand and seal this the 25th Day of JUNE, 2025 A.D.

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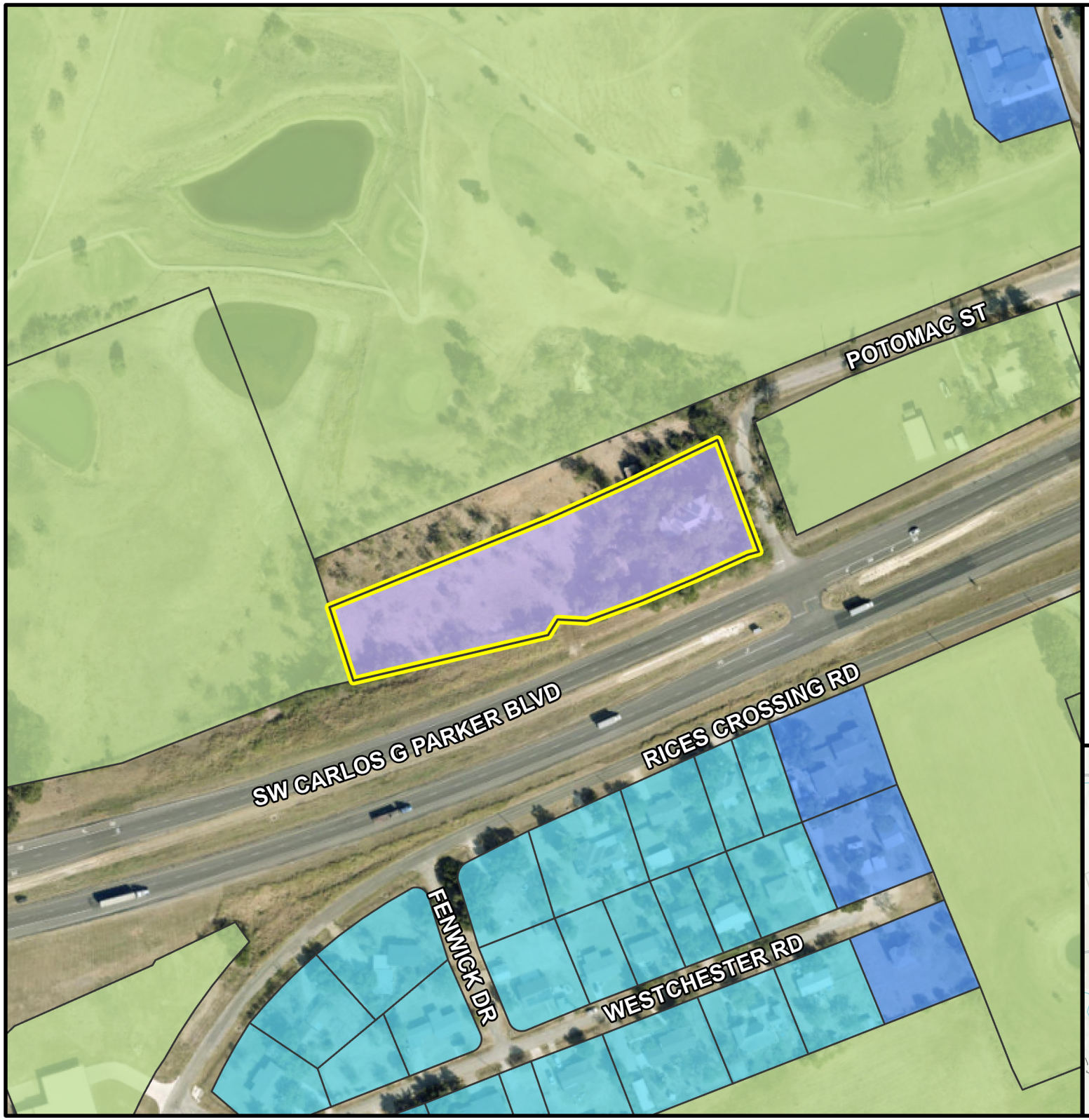


PZ-2025-2635

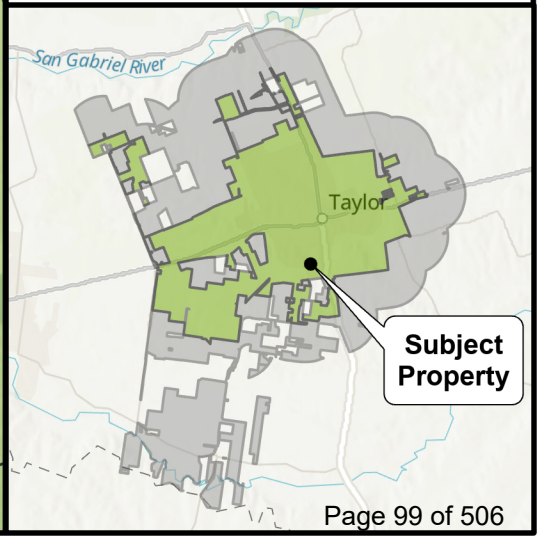
600 Potomac St.
Place Type Amendment
Proposed Zoning Map
Approximately 2.5 acres

- Subject Property
- Parcel Boundary

Place Type Zoning

- P2: Rural
- P2C: Rural Commercial
- P3: Neighborhood
- P4: Mix

0 200 400
Feet



PZ-2025-2635

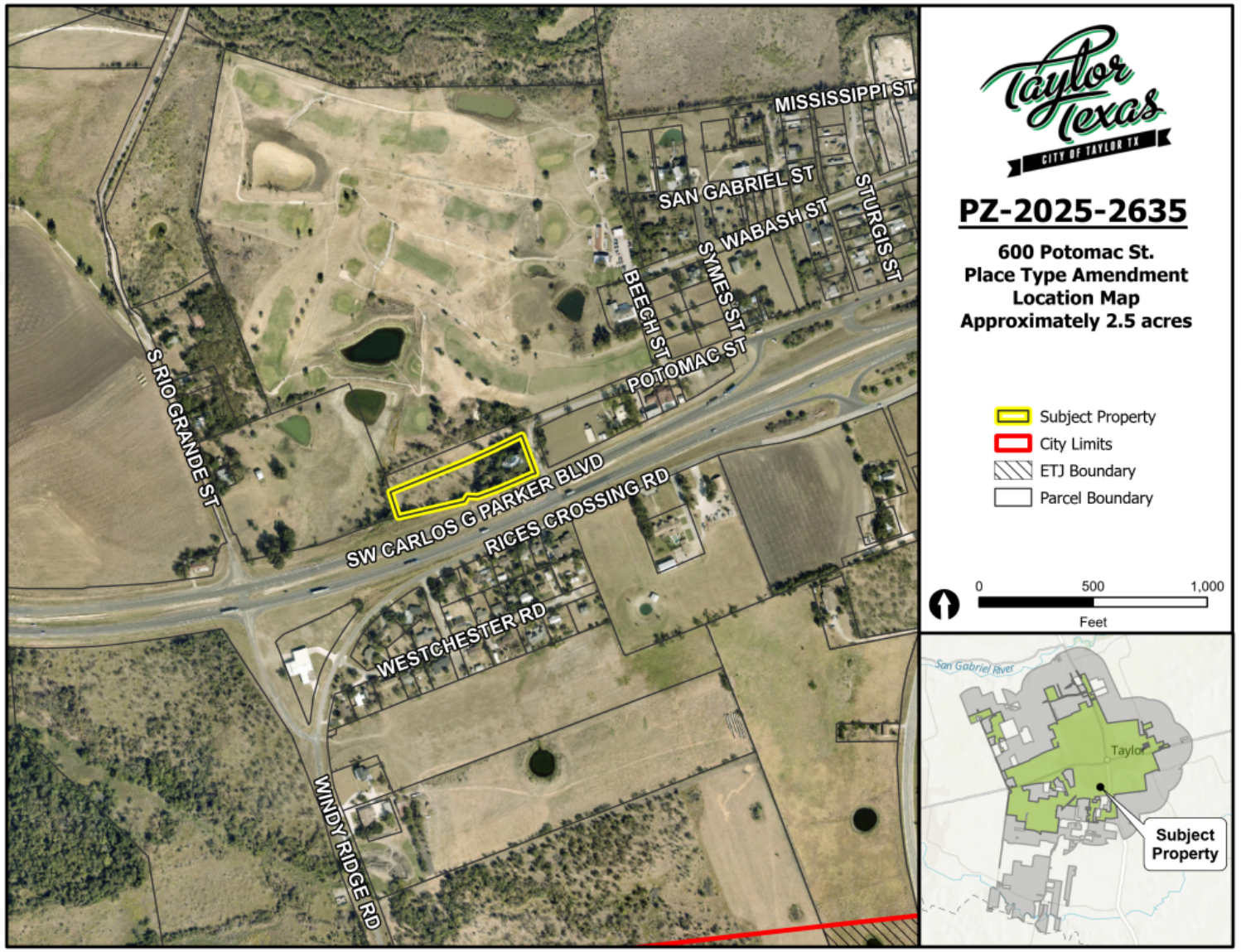
Place Type Amendment from P2 to P2C

600 Potomac Street

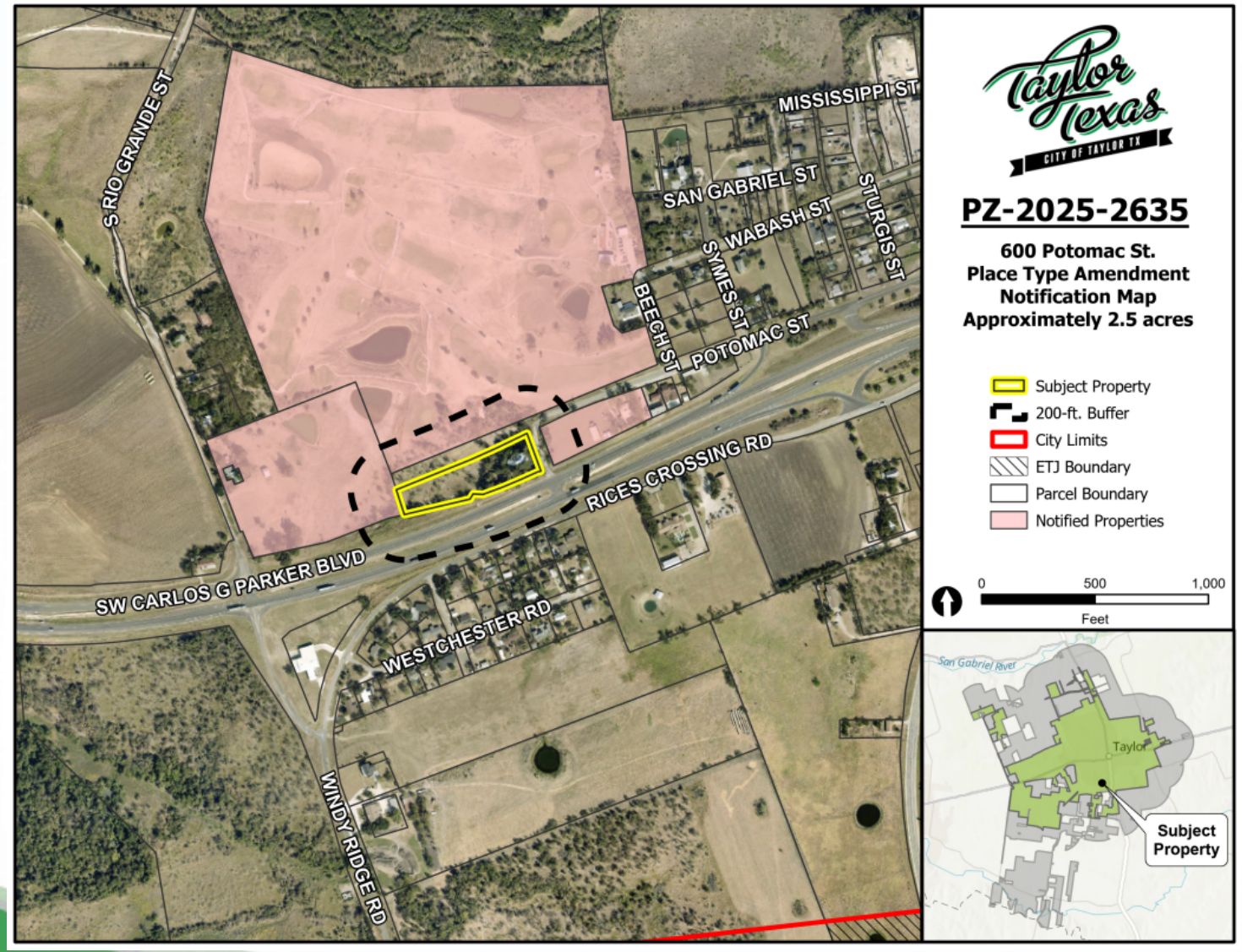
Development Process

1. **Comprehensive Plan Amendment** – Changes to the Growth Sector, Future Land Use, or Transportation Master Plan. Can also be actions to amend the Comp. Plan to fulfill an Implementation Strategy.
2. **Plan and/or Place Type Designation** – Projects 2.5 acres and greater will go through an Employment Center, Neighborhood, or Infill Neighborhood Plan to layout new Centers or Neighborhoods and allocate Place Type Zoning Districts.
3. **Preliminary Plat**– Division of land into lots (identifying lot boundaries, streets, easements, etc.).
4. **Subdivision Improvement Plans** – Public Infrastructure Plans (Water, Sewer, Drainage).
5. **Final Plat** (Re-Plat) To be recorded after approved.
6. **Site Development** Plans – Engineered or surveyed drawings depicting proposed development on a lot(s).
7. **Building Permit** - Layout of building(s) on lot(s) and detailed construction drawings.

Location Map

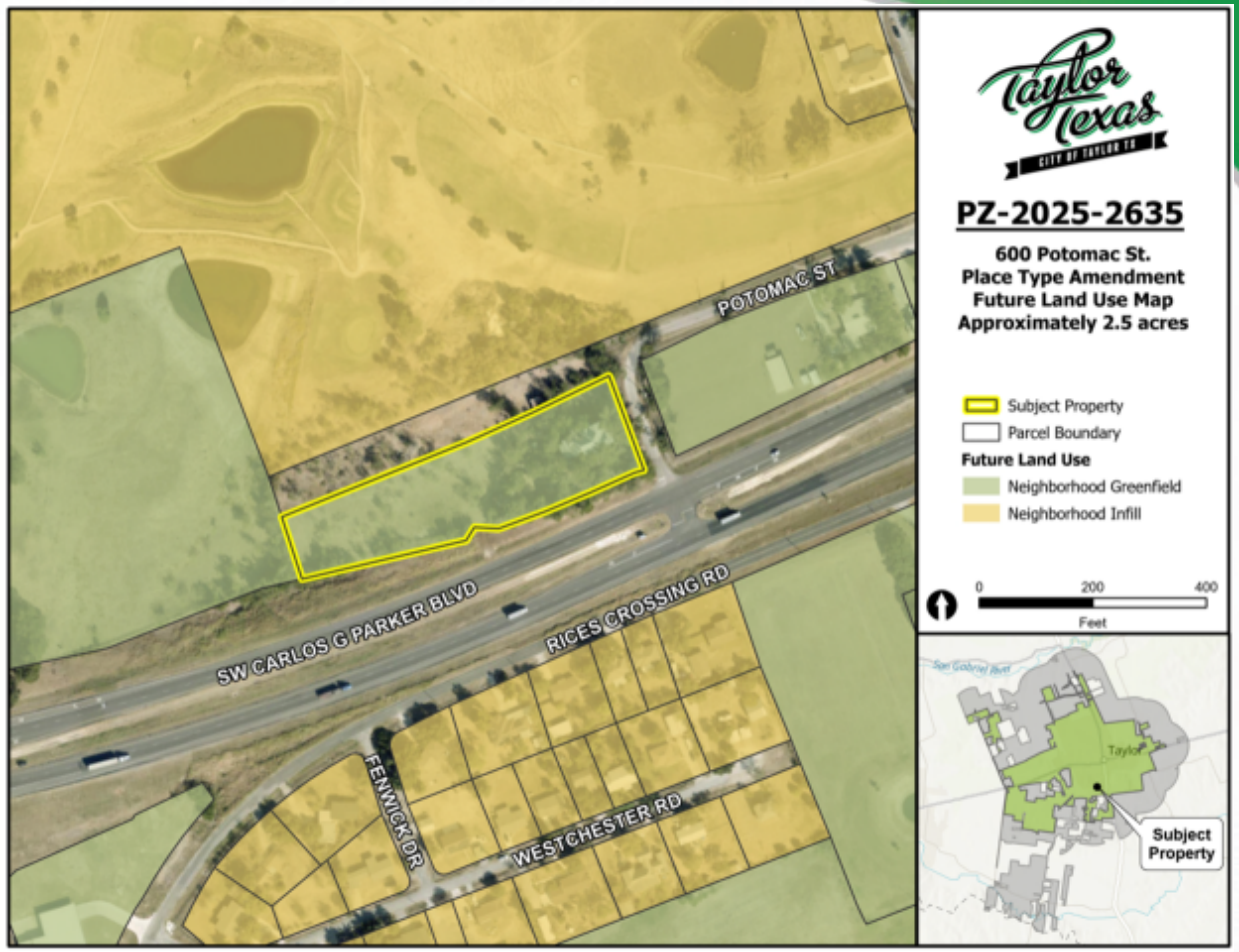


Notification Map



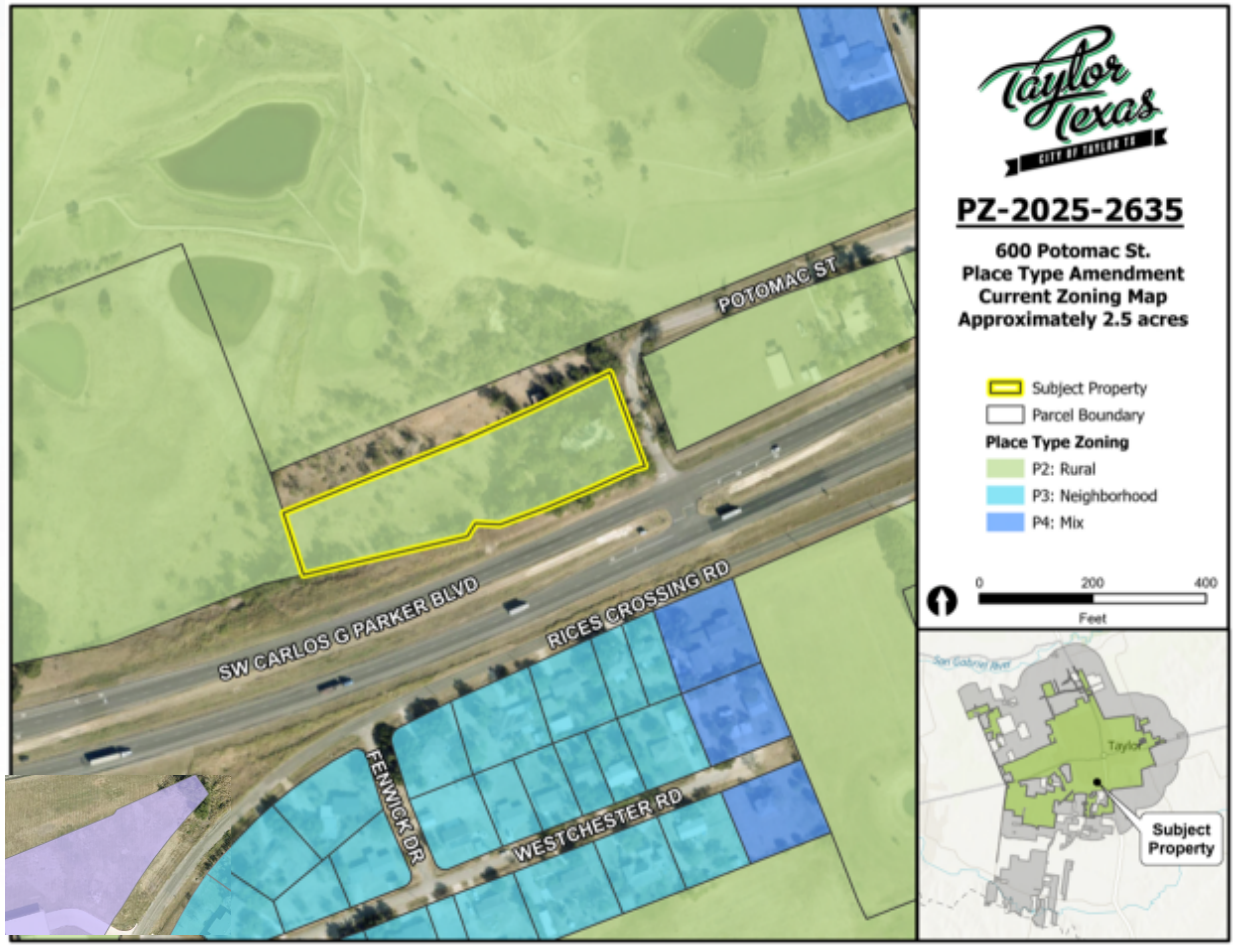
- 3 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received zero (0) responses in opposition and one (1) response for approval of the request from the notified parties.

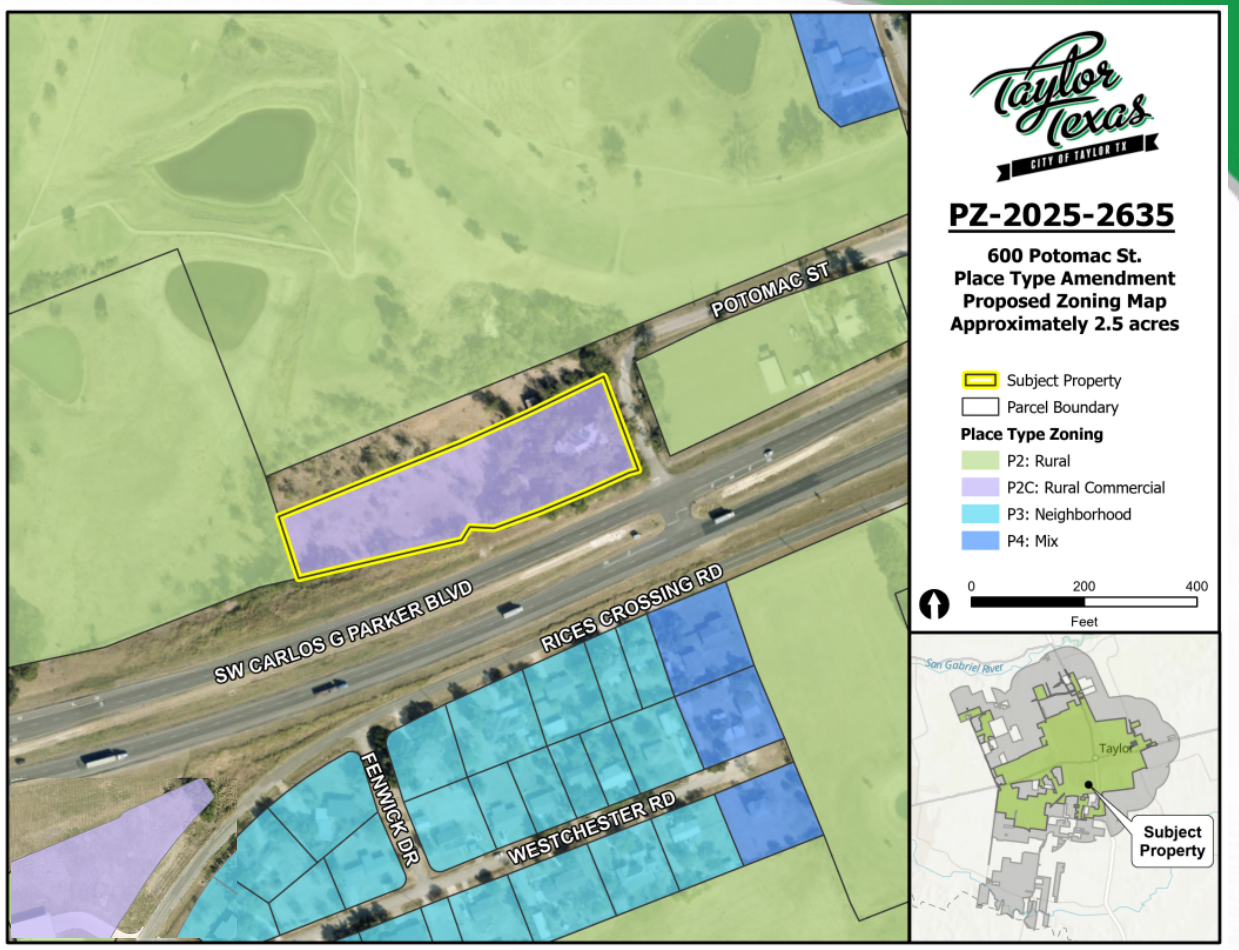
Growth Sector & Future Land Use Map



Taylor Texas
CITY OF TAYLOR TX

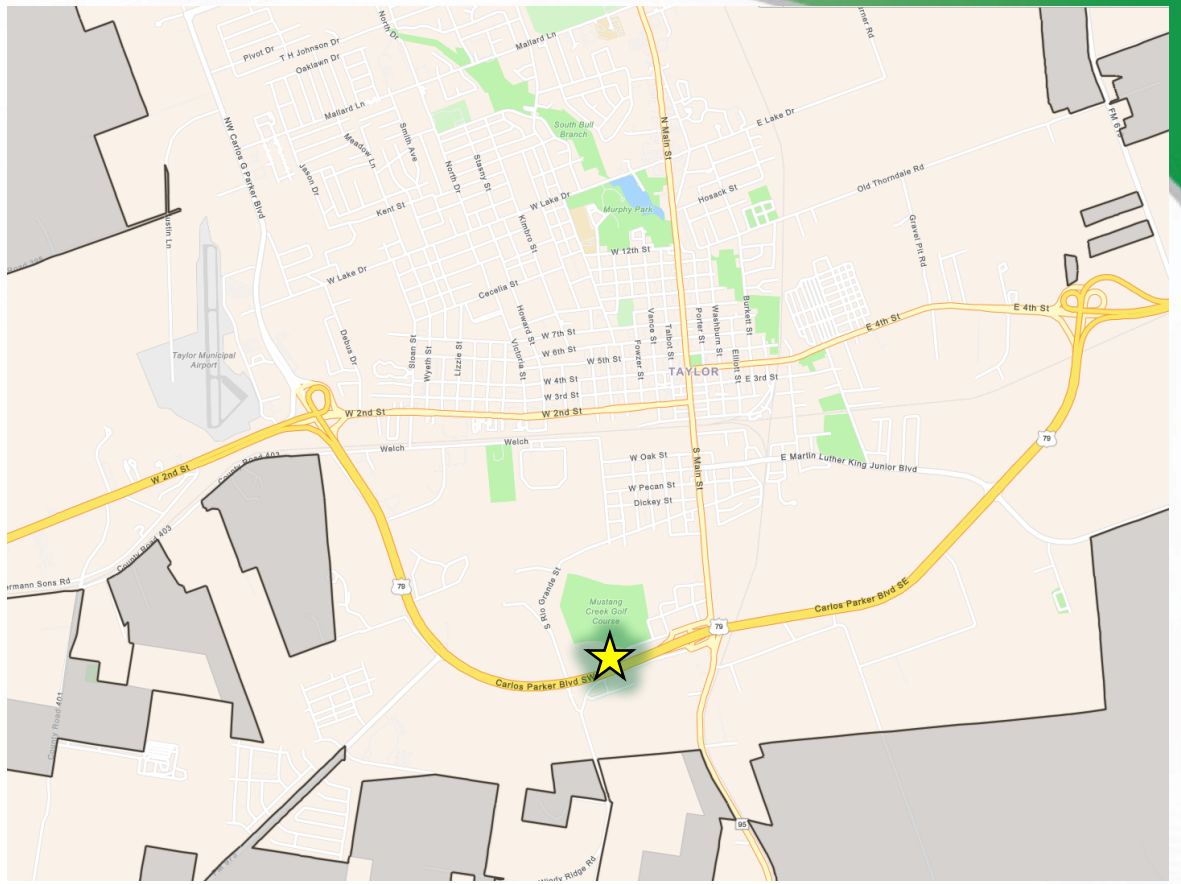
Current Zoning & Proposed Zoning





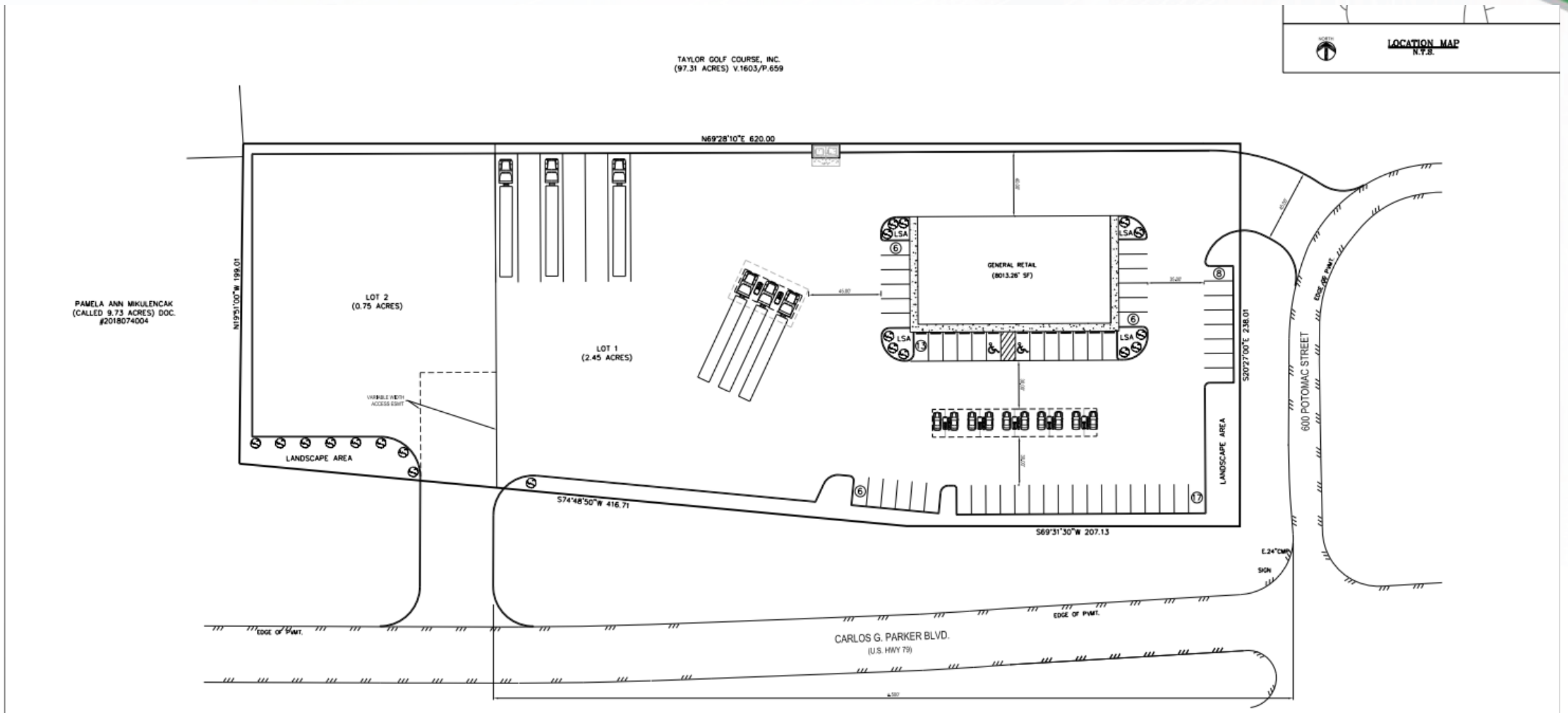
Site in Context

Subject site looking northeast from Carlos G Parker Blvd.



Site Location

Concept Plan



Staff Analysis

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:

1. **Is the Place Type Amendment consistent with the Comprehensive Plan?**
   - The request is consistent with the Comprehensive Plan Land Use policy and the Future Land Use and Growth Sectors. The proposed development would use existing infrastructure and increase density in the area

2. **Is the Place Type Amendment compatible with the surrounding area?**
   - The Place Type is compatible with the current adjacent uses. There is no conflict with the golf course to the north. To the south, Carlos G. Parker provides a buffer between the subject property and the residential homes. To the east, Potomac St. and the adjacent land provide a buffer from the Rural residential home. To the west, the land provides a buffer from the Rural residential home. Both adjacent residential properties exceed the 1-acre minimum lot size.
3. **Does the Place Type Amendment promote public health, safety, or general welfare?**
   - Staff analysis determined that the proposed change for the subject property will likely promote public health, safety, and general welfare.

Staff Analysis

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
   - The property is currently served by water and wastewater.

5. **Do current conditions indicate that a Place Type Amendment is necessary?**
   - The property is currently zoned P2 Rural, and the proposed use is not consistent with the current place type zoning. The place type amendment is needed to allow the use to be compliant with the Land Development Code.

P&Z Recommendation

On February 10, 2026, the Planning and Zoning Commission heard the presentation from the applicant then held a brief discussion before voting.

The Commission voted (**8-0**) to **recommend approval** of the request for the Place Type Amendment from P2 to P2C generally located at 600 Potomac St.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 10.

Agenda Title: **Hold a public hearing and introduce Ordinance 2026-11, a Special Use Permit to allow 326 multifamily residential dwellings for a Planned Development referred to as Gateway, generally located at 505 Carlos G Parker Blvd SW, legally described as 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.**

Council Action to be Taken: Hold a public hearing and introduce Ordinance 2026-11

Department Submitted: Development Services Department

Staff Contact: Martin Griggs, Director of Development Services

1. PURPOSE / DESCRIPTION

The applicant is requesting a Special Use Permit for 326 multifamily residential dwellings units. This request is part of a Neighborhood Plan Amendment for Gateway Square, which is a neighborhood plan that includes townhomes, multifamily, retail/restaurant, and hotel uses, on a 38.009 acre site located at 505 SW Carlos G Parker Blvd. The subject property is a largely vacant agricultural lot with a large lot single family dwelling. The existing Place Type is P5: Urban Center with Planned Development Overlay. This Special Use Permit is required as the applicant is requesting to increase the number of multi-family Units for the Gateway Square Neighborhood Plan from 256 to 326, adding 70 units.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

In determining a recommendation for a Specific Use Permit request, staff have considered the following factors:

1. **Is the Specific Use Permit consistent with the Comprehensive Plan?**
    - The Plan is consistent with the Comprehensive Plan. The proposed SUP would allow uses that are consistent with the future land use.

2. **Is the Specific Use Permit compatible with the surrounding area?**
    - The plan is compatible with the surrounding properties.

3. **Does the Specific Use Permit promote 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.

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
    - The property will be able to tie into the existing infrastructure to serve this property.

5. **Do current conditions indicate that a Specific Use Permit is necessary?**
    - The property is currently zoned P5: Urban Center with Planned Development Overlay and the proposed amendments to the Neighborhood plan require an SUP to allow the increase in multifamily units.

The Specific Use Permit seeks to largely align with the surrounding area and uses within the surrounding Planned Developments and Neighborhood plans.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On February 10, 2026, the Planning and Zoning Commission voted 8-0 to recommend approval of the request. During the hearing, commissioners inquired whether the reduction in townhomes was intended to accommodate the additional multifamily units. Questions were also raised regarding the conditions that would trigger the Special Use Permit and its expiration.

Commissioners further questioned the increase in retail square footage and the corresponding decrease in hotel square footage; staff clarified that changes to these uses do not require a Special Use Permit.

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:

1. **Is the Specific Use Permit consistent with the Comprehensive Plan?**
2. **Is the Specific Use Permit compatible with the surrounding area?**
3. **Does the Specific Use Permit promote public health, safety, or general welfare?**
4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
5. **Do current conditions indicate that an Specific Use Permit is necessary?**

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Public Hearing: February 10, 2026
City Council Public Hearing: February 26, 2026
City Council Action: March 12, 2026

7. OTHER OPTIONS

8. ATTACHMENTS

1. _03a_PZ-2025-2636 - MF SUP - Letter of Intent
2. _03b_PZ-2025-2636 - MF SUP - proposed plan
3. _03c_PZ-2025-2636 - MF SUP - Location Map
4. _03d_PZ-2025-2636 - MF SUP - Growth Sector
5. _03e_PZ-2025-2636 - MF SUP - Future Land Use
6. _03f_PZ-2025-2636 - MF SUP - Current Zoning
7. _03g_PZ-2025-2636 - MF SUP - Notification Map
8. _03_PZ-2025-2636 - MF SUP - Draft Ordinance
9. EXHIBIT A-legal description
10. Exhibit B-Proposed Zoning
11. PZ-2025-2636_PPT

Venumadhav(Venu) Reddy
Principal
Shenandoah Development Group
Feb 27th, 2025

City of Taylor
Planning & Development Department
400 Porter Street
Taylor, TX 76574

Subject: Plan Development Amendment Application – Gateway

Dear Planning & Development Team,

On behalf of Shenandoah Development Group, we respectfully submit this Planned Development (PD) Amendment Application for the Gateway Project in Taylor, Texas. This amendment request includes updates to the previously approved concept plan to align with the evolving needs of the development, city planning objectives, and community considerations.

Summary of the Amendment

Our proposed amendment includes modifications to the approved Planned Development, primarily aimed at enhancing site functionality, improving design efficiency, and ensuring compliance with evolving market conditions and regulatory requirements. The key revisions include:

1. **Land Use Adjustments** – Updates to the allocation of commercial, residential, and mixed-use spaces to reflect current economic and community needs.
2. **Circulation & Roadway Enhancements** – Modifications to internal road alignments to improve traffic flow, parking count increase by 2%, pedestrian accessibility, and emergency access.
3. **Density & Lot Configuration Updates** – Adjustments to unit count, lot sizes, and transect zones to optimize land use while maintaining compliance with city standards.
4. **Open Space & Amenities Revisions** – Refinements to park space, landscaping, and public gathering areas to enhance livability and environmental sustainability.
5. **Utility & Infrastructure Considerations** – Coordination of water, wastewater, and drainage plans with city engineering requirements to support long-term serviceability.

Objectives of the Amendment

This amendment seeks to:

- Align the development with Taylor's Comprehensive Plan and growth strategy.
- Improve infrastructure efficiency and connectivity within the site.
- Support economic development by optimizing commercial and residential components.
- Enhance community engagement by incorporating improved public spaces.
- Ensure a smooth and practical implementation of the project while maintaining flexibility for future market-driven adjustments.

Supporting Documentation

Enclosed with this submission are the variance report outlining changes between the original and revised concept plans, the master plan, and ownership deed documents. These documents provide a clear comparison of the amendments and demonstrate our commitment to responsible development.

We appreciate your time and consideration of this application. Please let us know if additional information or clarifications are required. We look forward to discussing the proposed amendments further and working together to achieve a successful outcome.

Sincerely,

Venumadhav(Venu) Reddy

Principal

Shenandoah Development Group

GATEWAY SQUARE - TAYLOR
PD AMENDMENT

SCALE: 1" =200'

N

Revised Site Plan

9/29/25

METROPOLITAN DEVELOPMENT COMPANY, LLC

Pappageorge Haymes Partners

SHENANDOAH DEVELOPMENT GROUP

PH # PPin © COPYRIGHT PAPPAGEORGE HAYMES PARTNERS 2025

Zone	Original PD	Revised PD	Difference	%
T4-S:	529,343 sqft	384,062 sqft	- 145,281 sqft	8.75
T4-L:	293,766 sqft	331,003 sqft	- 37,237 sqft	2.24
T5:	327,093 sqft	423,060 sqft	- 95,967 sqft	5.78
SD:	509,441 sqft	521,537 sqft	12,096 sqft	0.73

Total Gross Site Area = 1,659,649 sqft

Allowable transect zone increase/decrease is 10% of Gross Site Area = 165,965 sqft

Regulating Plan Key

- T4-S: Neighborhood General Zone Small-Footprint
- T4-L: Neighborhood General Zone Large-Footprint
- T5: Neighborhood Center Zone
- SD: Special District
- Right of Way (ROW)
- Primary Frontage
- Secondary Frontage

N

Exhibit A - Regulating Plan Comparison
9/29/25

METROPOLITAN DEVELOPMENT COMPANY, LLC
Pappageorge Haymes Partners

SHENANDOAH DEVELOPMENT GROUP

PH # #Pln © COPYRIGHT PAPPAGEORGE HAYMES PARTNERS 2025

	Original PD	Revised PD
	Units / GFS	Units / GSF
Townhouses	62 Units / 148,472 sqft	58 Units / 147,900 sqft
Multi-family	256 Units / 271,401 sqft	326 Units / 342,425 sqft
Clubhouse	4,500 sqft	3,120 sqft
Retail / Restaurant	75,805 sqft	100,537 sqft
Hotel	300 Keys / 107,722 sqft	165 Keys / 88,435 sqft
Detention Pond Area	86,046 sqft	137,085 sqft

Key

Pergola Structure with Screen Wall and Monument Sign

Gazebo Pavilion Structure

Stepped Planter with Screen Wall and Monument Sign

N

Exhibit B - Master Plan Use Comparison
9/29/25

METROPOLITAN DEVELOPMENT COMPANY, LLC
Pappageorge Haymes Partners

SHENANDOAH DEVELOPMENT GROUP

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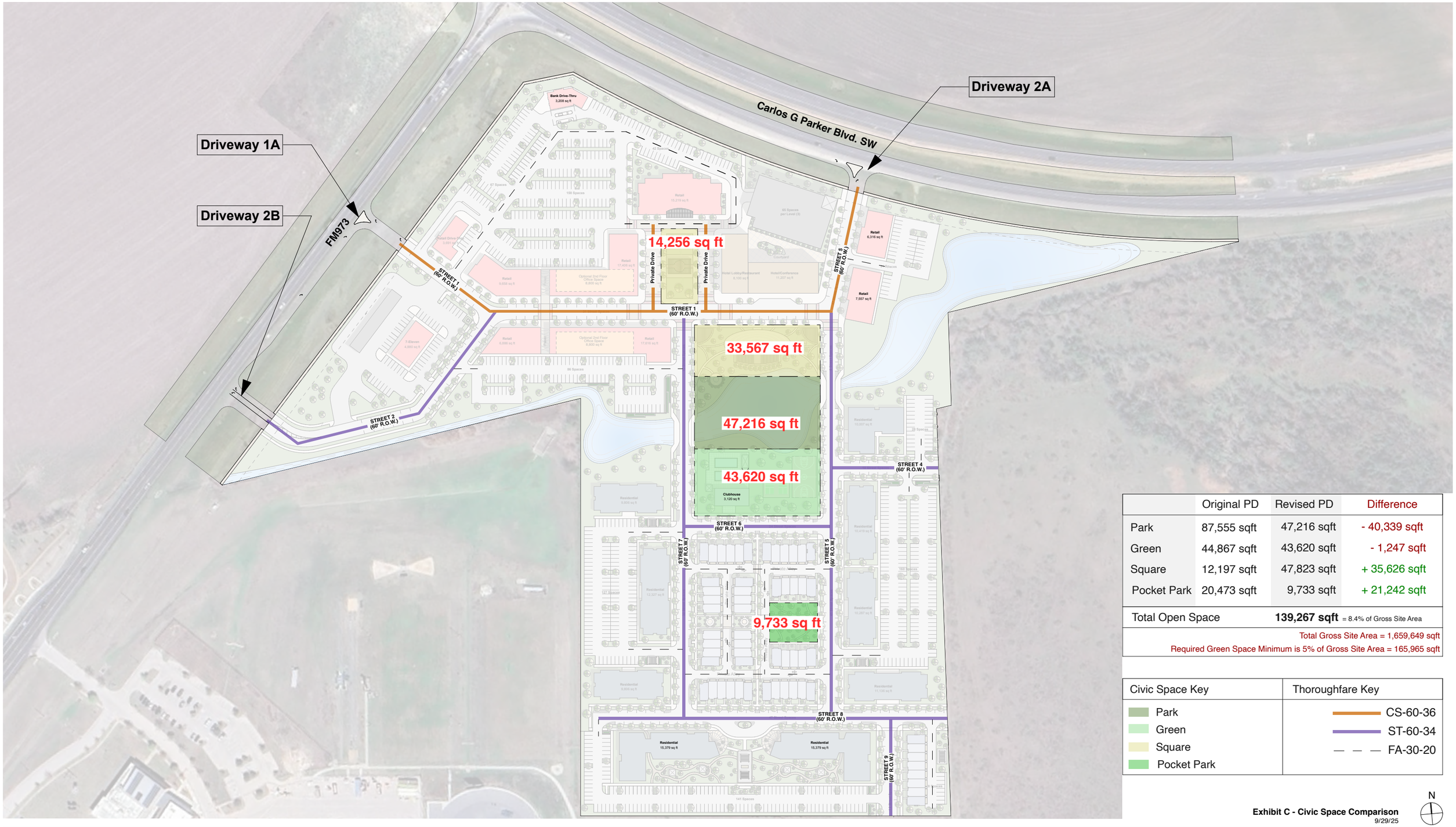

	Original PD	Revised PD	Difference
Park	87,555 sqft	47,216 sqft	- 40,339 sqft
Green	44,867 sqft	43,620 sqft	- 1,247 sqft
Square	12,197 sqft	47,823 sqft	+ 35,626 sqft
Pocket Park	20,473 sqft	9,733 sqft	+ 21,242 sqft
Total Open Space		**139,267 sqft** = 8.4% of Gross Site Area	

Total Gross Site Area = 1,659,649 sqft

Required Green Space Minimum is 5% of Gross Site Area = 165,965 sqft

Civic Space Key	Thoroughfare Key
Park	CS-60-36
Green	ST-60-34
Square	FA-30-20
Pocket Park	

N

Exhibit C - Civic Space Comparison
9/29/25

METROPOLITAN DEVELOPMENT COMPANY, LLC
Pappageorge Haymes Partners

SHENANDOAH DEVELOPMENT GROUP

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Original PD	Units / GFS	Parking Ratio	Req. Parking	Prov. Parking
Townhomes	62 Units / 148,472 sqft	2/Unit	124	*124
Multi-family	256 Units / 271,401 sqft	1.7/Unit	436	*437
Live-Work	29,000 sqft	3/1000	87	*105
Retail / Restaurant	42,100 sqft	1/200	211	*273
Hotel	300 Keys / 107,722 sqft	0.89/Key	267	*277
Gas Station	5,200 sqft	1/100	52	*69
*Conceptual parking count only, Site plans need to be verified.		Total	1,125	**1,285**

336 Units / 340,852 sqft

Revised PD	Units / GFS	Parking Ratio	Req. Parking	Prov. Parking
Townhomes	62 Units / 158,100 sqft	2/Unit	124	*132
Multi-family	326 Units / 342,180 sqft	1.5/Unit	489	*458
Retail / Restaurant	100,537 sqft	1/200	266	*384
Hotel	165 Keys / 86,000 sqft	0.89/Key	147	*195
Gas Station	4,900 sqft	1/100	49	*51
Street Parking - Residential				*166
Street Parking Commercial				*99
*Conceptual parking count only, Site plans need to be verified.		Total	1,075	**1,485**

Exhibit D - Parking and Access Comparison
9/29/25

N

METROPOLITAN DEVELOPMENT COMPANY, LLC
Pappageorge Haymes Partners

SHENANDOAH DEVELOPMENT GROUP

PH # #Ph# © COPYRIGHT PAPPAGEORGE HAYMES PARTNERS 2025

0 50' 100' 200'

LEGEND

- BOUNDARY / R.O.W.
- EASEMENT / SETBACK
- CURB / EDGE OF PVMT
- BUILDING FACE
- EXISTING CONTOUR
- PROPOSED CONTOUR
- ACCESSIBLE ROUTE (ADA)
- FIRE LANE STRIPING
- TOP/BOTTOM OF SLOPE
- OVERHEAD UTILITY
- LIMITS OF 100 YEAR FLOOD PLAIN
- RETAINING/SCREEN WALL
- CHAIN LINK FENCE
- WOOD FENCE
- IRON FENCE
- BENCHMARK
- BIKE RACK
- SIGN
- WATER METER VAULT
- WATER VALVE
- WASTEWATER MANHOLE
- UTILITY POLE
- CLEAN-OUT
- GUY WIRE
- ELEC TRANSFORMER PAD
- STORM DRAIN INLET
- STORM DRAIN MANHOLE
- TREE W/ TAG (TO REMAIN)

1300 W 2nd St, Taylor, TX 76574
City of Taylor Water Utility Service Extension Request (SER) Application

WGI Project Number:	011240.00
Date:	7/2/2025
Design Engineer:	AS
Site Area *(acres)*:	38.100

Domestic Water Demand Calculations:

Proposed Development Intended Use	Units or SF	LUE Rate	Total LUE's	Peak Hour Water *(2.2 GPM/LUE)* *(GPM)*	Peak Day Water *(1.3 GPM/LUE)* *(GPM)*
Restaurant	11,791	1 UNIT/ 200	58.96	129.70	76.6
Club House	1	0.5	0.50	1.10	0.7
Retail	64,304	1/1660	38.74	85.22	50.4
Hotel	165	0.5	82.50	181.50	107.3
Multifamily	326	0.5	163.00	358.60	211.9
Townhouse	62	1	62.00	136.40	80.6
Conference/Office	11,207	1 UNIT / 300	37.36	82.18	48.6
Live Work Residential	0	0.5	0.00	0.00	0.0
Liner	0	0.5	0.00	0.00	0.0
		Total Development:	**443.05**	**974.71**	**575.96**

Fire Flow Demand Calculations:

Maximum Fire Separation Areas	Construction Type *(IWUire Fire Code)* & Sprinkler Type	Required Fire Flow Gross *(GPM)*	Flow Duration and Pressure *(After Sprinkler Reduction)*	Sprinkler Reduction	Required Fire Flow Net *(GPM)*
Total Development:	V-A	4500	2 Fr, 20 PSI	50%	2,250
				Total	**2,250**

Wastewater Demand Calculations:

Residential Total LUE's (Hotel, MF, Townhouse, Live Work Residential)	Average Dry Weather Flow *(ADWF)* (100 gallons/person/day * # of L.U.E.'s * 2.5 Person/1440) *(GPM)*	Peak Flow Factor *(PFF)* $\frac{18+\sqrt{P/1000}}{4+\sqrt{P/1000}}$ *(use below)*	Peak Dry Weather Flow *(PDWF)* (ADWF x PFF) *(GPM)*	Inflow and Infiltration *(I&I)* (750 GPD/Acre x Area) / 1440 *(GPM)*	Peak WW Flow (PDWF + I&I) *(GPM)*
307.50	74.74	3.67	274.39	19.84	294.24
Commercial / Retail Total LUE's (Restaurant, Club House, Retail, Live Work Retail, Liner)	**Average Dry Weather Flow *(ADWF)* (40 gallons/person/day * # of L.U.E.'s * 2.5 Person/1440) *(GPM)***	**Peak Flow Factor *(PFF)* $\frac{18+\sqrt{P/1000}}{4+\sqrt{P/1000}}$ *(use below)***	**Peak Dry Weather Flow *(PDWF)* (ADWF x PFF) *(GPM)***	**Inflow and Infiltration *(I&I)* (750 GPD/Acre x Area) / 1440 *(GPM)***	**Peak WW Flow (PDWF + I&I) *(GPM)***
135.55	32.95	3.67	120.96	19.84	140.80
Total Development:					
443.05	**107.69**	**7.34**	**395.35**	**39.69**	**435.04**

NOT AUTHORIZED FOR CONSTRUCTION PRIOR TO FORMAL CITY APPROVAL

WGI
WGInc.com
755 E. MULBERRY AVE., SUITE 501, SAN ANTONIO, TEXAS 78212
210.860.9224
FIRM NO. F-15085

PRELIMINARY

NOT FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES.

PREPARED UNDER THE SUPERVISION OF
AMANDA SALDIVAR
P.E. #146190
ON 2025-10-07

GATEWAY SQUARE
505 CARLOS G PARKER BOULEVARD
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS 76574

PRELIMINARY UTILITY PLAN

SHEET
CU-1.0
01 OF 01
PZ-2025-2435

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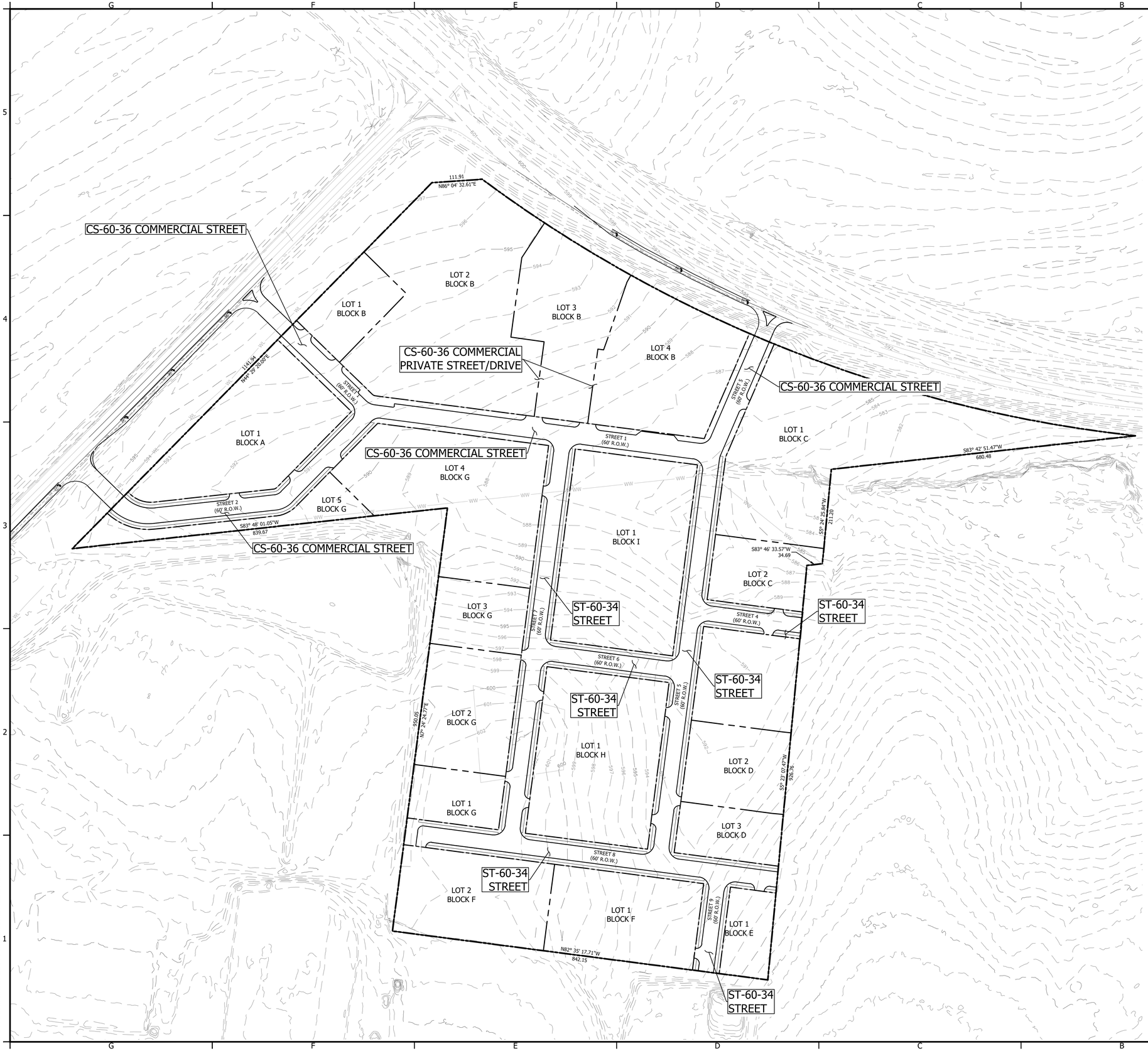

N

0 50' 100' 200'

LEGEND

- BOUNDARY / R.O.W.
- EASEMENT / SETBACK
- CURB / EDGE OF PVMT
- BUILDING FACE
- EXISTING CONTOUR
- PROPOSED CONTOUR
- ACCESSIBLE ROUTE (ADA)
- FIRE LANE STRIPING
- TOP/BOTTOM OF SLOPE
- OVERHEAD UTILITY
- LIMITS OF 100 YEAR FLOOD PLAIN
- RETAINING/SCREEN WALL
- CHAIN LINK FENCE
- WOOD FENCE
- IRON FENCE
- BENCHMARK
- BIKE RACK
- SIGN
- WATER METER VAULT
- WATER VALVE
- WASTEWATER MANHOLE
- UTILITY POLE
- CLEAN-OUT
- GUY WIRE
- ELEC TRANSFORMER PAD
- STORM DRAIN INLET
- STORM DRAIN MANHOLE
- TREE W/ TAG (TO REMAIN)

NOTES:

1. REFERENCE STREET SECTION ON SHEET ST-1.1.

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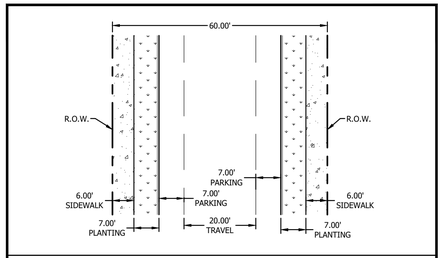
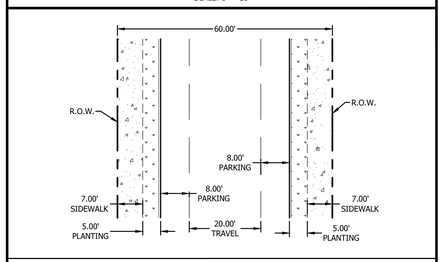
GATEWAY SQUARE
505 CARLOS G PARKER BOULEVARD
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS 76574

STREET TYPES

SHEET
ST-1.0
01 OF 02
PZ-2025-2435



ST-60-34 - STREET
SCALE: 1" = 20'



CS-60-36 - COMMERCIAL STREET
SCALE: 1" = 20'

CITY OF TAYLOR NOTES

STREET TREES:

THE FOLLOWING APPLY TO STREET TREES:

- STREET TREES SHALL BE CEDAR ELM, DRAKE ELM, BIGTOOTH MAPLE, CHINQUAPIN OAK, MONTEREY OAK, RED OAK, TEXAS ASH, OR PECAN. OTHER TREE SPECIES ACCEPTABLE TO THE CITY SHALL BE APPROVED BY WARRANT. AT RETAIL FRONTAGES, THE SPACING OF THE TREES MAY BE IRREGULAR TO AVOID VISUALLY OBSCURING THE SHOP FRONTS. STREET TREES ARE NOT REQUIRED WHERE A GALLERY, ARCADE, OR COLONNADE IS PRESENT.
- THE PUBLIC FRONTAGE IN T4 AND T5 SHALL INCLUDE TREES PLANTED IN A REGULARLY-SPACED ALLEE PATTERN OF A SINGLE SPECIES WITH SHADE CANOPIES OF A HEIGHT THAT, AT MATURITY, CLEARS AT LEAST ONE STORY.
- STREET TREE SPACING SHALL TYPICALLY BE AS DESIGNATED BY THE PD THOROUGHFARE TYPES AND ADAPTED AS NEEDED FOR SPECIFIC LOCATIONS. SPECIFIC AREAS MAY BE EXEMPTED BY WARRANT FROM REQUIRED TREE PLANTING DUE TO SITE CONDITIONS, DESIGN MERIT, AND/OR OTHER EXTENUATING CIRCUMSTANCES.
- TREES SHALL BE MAINTAINED BY AN ENTITY OTHER THAN THE CITY OF TAYLOR UNLESS NOTED OTHERWISE TO PERMIT SUFFICIENT VERTICAL CLEARANCE IN THE TRAVEL LANES (12 FT. 6 IN.) FOR MOVING VANS, BUSES, EMERGENCY VEHICLES, AND THE LIKE.

UTILITY EASEMENTS:

- TYPICALLY, WATER AND SEWER SHALL BE PROVIDED IN PRIMARY THOROUGHFARES OR CIVIC SPACES AND OTHER UTILITIES SHALL BE PROVIDED IN SECONDARY THOROUGHFARES, WITH EASEMENTS IN THESE THOROUGHFARES AS REQUIRED. PROVISION OF UTILITIES IN EASEMENTS ON PRIVATE LOTS SHALL BE THE EXCEPTION AND THE LOCATION OF LAST RESORT.

OTHER THOROUGHFARE STANDARDS:

- MAXIMUM CUL-DE-SAC LENGTH DOES NOT APPLY TO ALLEYS. TURN LANES MAY BE REQUIRED AT INTERSECTIONS PER TRAFFIC IMPACT ANALYSIS

N

0 50' 100' 200'

LEGEND

- BOUNDARY / R.O.W.
- EASEMENT / SETBACK
- CURB / EDGE OF PVMT
- BUILDING FACE
- EXISTING CONTOUR
- PROPOSED CONTOUR
- ACCESSIBLE ROUTE (ADA)
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- TOP/BOTTOM OF SLOPE
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- BIKE RACK
- SIGN
- WATER METER VAULT
- WATER VALVE
- WASTEWATER MANHOLE
- UTILITY POLE
- CLEAN-OUT
- GUY WIRE
- ELEC TRANSFORMER PAD
- STORM DRAIN INLET
- STORM DRAIN MANHOLE
- TREE W/ TAG (TO REMAIN)

NOT AUTHORIZED FOR CONSTRUCTION PRIOR TO FORMAL CITY APPROVAL

FIRM NO: F-15085
WGI
WGInc.com
755 E. MULBERRY AVE, SUITE 501, SAN ANTONIO, TEXAS 78212
210.860.9224

PRELIMINARY

NOT FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES.

PREPARED UNDER THE SUPERVISION OF AMANDA SALDIVAR P.E. #146190 ON 2025-08-12

GATEWAY SQUARE
505 CARLOS G PARKER BOULEVARD
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS 76574

STREET TYPES

SHEET
ST-1.1
01 OF 02
PZ-2025-2435

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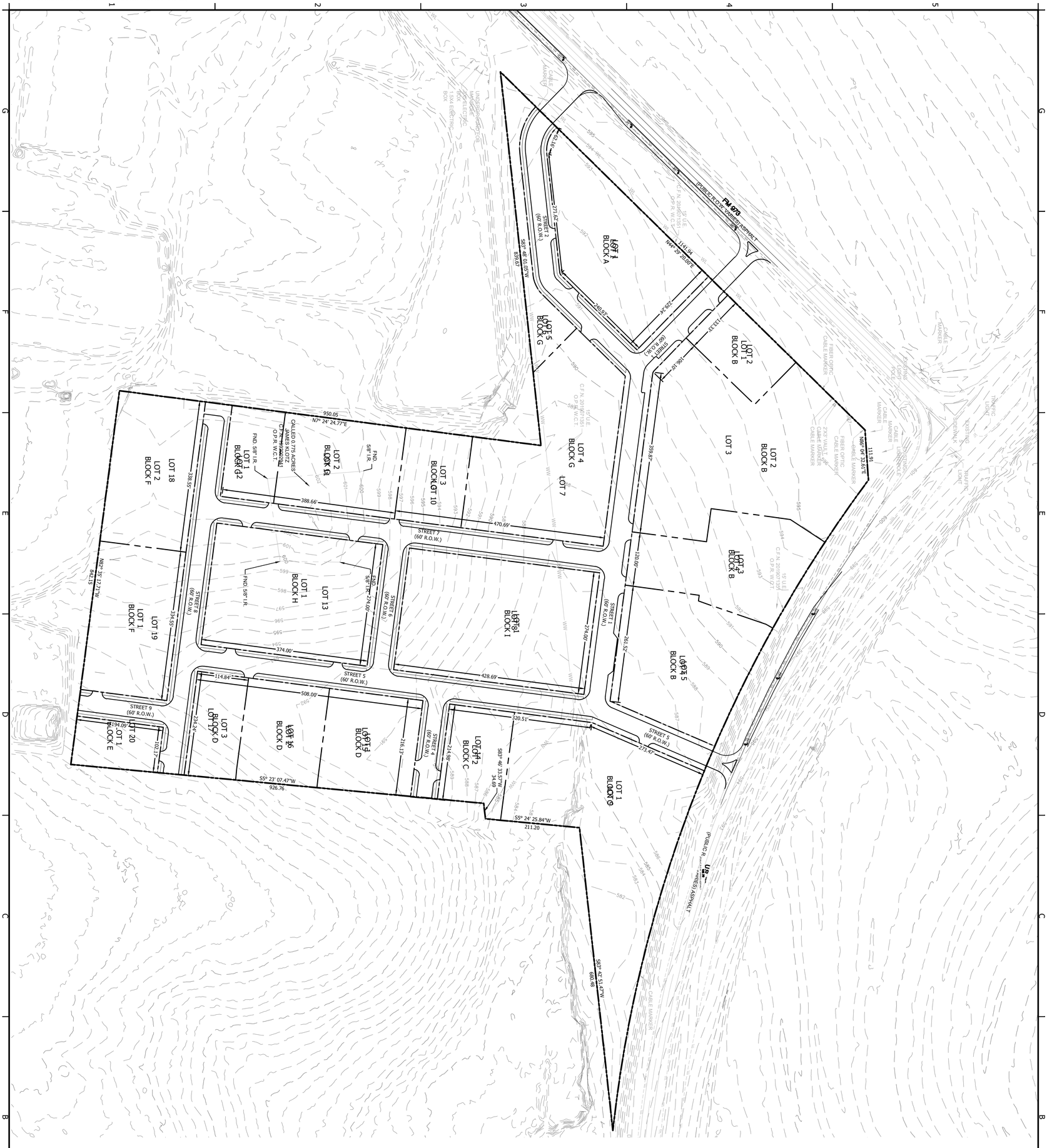

GATEWAY SQUARE

505 CARLOS G PARKER BOULEVARD

CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS 76574

BLOCK DIMENSIONS

SHEET BD-1.0

01 OF 01

PZ-2025-2435

PRELIMINARY

NOT FOR CONSTRUCTION, BIDDING, OR PERMIT PURPOSES.

PREPARED UNDER THE SUPERVISION OF:
AMANDA SALDIVAR
P.E. #146190
ON: 2025-10-07

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NOT AUTHORIZED FOR CONSTRUCTION PRIOR TO FORMAL CITY APPROVAL

N

0 50' 100' 200'

LEGEND

- BOUNDARY / R.O.W.
- EASEMENT / SETBACK
- CURB / EDGE OF PVMT
- BUILDING FACE
- EXISTING CONTOUR
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- STORM DRAIN INLET
- STORM DRAIN MANHOLE
- TREE W/ TAG (TO REMAIN)

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WGI
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210.860.9224

PRELIMINARY

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PREPARED UNDER THE SUPERVISION OF AMANDA SALDIVAR P.E. #146190 ON 2025-10-08

GATEWAY SQUARE
505 CARLOS G PARKER BOULEVARD
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS 76574

BLOCK DISTANCE TO CIVIL SPACE

SHEET
CS-1.0
01 OF 01
PZ-2025-2435

GATEWAY SQUARE - TAYLOR
PD STANDARDS

Lot Standards for All Transect Zones

The following apply to T4, T5, and SD:

1. **Block Length.** Blocks shall be a maximum of 600 feet long. Lots may front on publicly or privately owned thoroughfares or civic spaces.
2. **Dwelling Size.** There is no minimum dwelling size.
3. **Number of Buildings and Units.** Lots may have more than one building. Corner lots may have two accessory units provided that one faces the secondary frontage.
4. **Accessory Dwelling Unit Square Footage.** The conditioned space of an accessory dwelling unit within a primary building or an outbuilding shall not exceed the net square footage of the primary unit.
5. **Fences.** A fence along a shared rear or side lot line shall be no closer than 5 feet to another fence. Alternatively, neighbors may share a single fence along a shared side or rear lot line. Fences within the first lot layer shall be painted.
6. **Parking Standards.** There shall be no minimum or maximum parking standards.
7. **Fire Apparatus Access.** Proposed fire apparatus vehicle access is as shown on the Fire Apparatus Access Diagram, typically within 150 feet of all buildable area on a lot. Buildings on portions of lost greater than 150 feet. from the Fire Apparatus Vehicle Access Route may require a fire suppression system to meet building and fire code requirements.
8. **Other Subdivision Standards.** Lots may front on thoroughfares or civic spaces, whether owned publicly or privately, through which access to residences may be established, consistent with the Regulating Plan or minor adjustments therein. Lots may be configured as shown on the Regulating Plan, and shall be consistent with the Lot Standards. Intersection angles and street jog offsets are acceptable if consistent with the Regulating Plan or minor adjustments therein. Maximum cul-de-sac length does not apply to alleys.
9. **Encroachments.** Permitted encroachments into setbacks shall be as shown on the following Table. Additionally, windowsills, belt courses, bay windows, cornices, eaves, footings, and ornamental features may encroach into any setback. All encroachments into utility easements are subject to the permission of the affected easement owner. (*see Permitted Encroachments table*)

	Setbacks Facing Frontages	Side and Rear Setbacks	Thoroughfares (incl. ROW) [1]
Patios [i]		•	
Decks [i]		•	
Mech. Equipment		•	
Utility Meters		•	
Window Wells		•	
Stoops and Steps [i]	•	•	
Porches and Steps [ii]	•	•	
Chimneys	•	•	
Hedges, Fences, & Garden Walls	•	•	
Bay Windows	•	•	•
Turrets/Towers	•	•	•
Eaves	•	•	•
Overhangs	•	•	•
Balconies	•	•	•
Ramps	•	•	•
Awnings		•	•
At Commercial Uses Only			
Merchandise	•	•	•
Cafe Tables	•	•	•
Chairs	•	•	•
Umbrellas	•	•	•
Planters	•	•	•
Heaters	•	•	•
Arcades [iii]	•	•	•
Colonnades [iii]	•	•	•
Galleries	•	•	•
Canopies	•	•	•
Marquees	•	•	•
Signs	•	•	•
Lights	•	•	•
Buildings [iv]	•		•

Notes:

i. May encroach into setbacks up to 6 feet.

ii. May encroach into setbacks up to 12 feet.

iii. To within 2 feet of vehicular lanes. A 7-foot minimum clear height shall be maintained, with the exception of columns, piers, and posts. A 5-foot minimum pedestrian clear zone shall also be maintained.

iv. Conditioned habitable space may encroach into the ROW above an Arcade or Colonnade, with a license agreement and if a 12'-6" height clearance is maintained below.

10. **Signs.** The following sign standards apply to commercial uses:
    - One blade sign for each business entrance may be installed perpendicular to the facade. Such a sign shall not exceed 6 square feet and shall clear the sidewalk by 8 feet.
    - One band sign may be applied to the facade of each storefront. Such a sign shall not exceed 3 feet in height by any length.
    - Signage shall be externally illuminated or neon.

Example of a blade sign.

Example of a band sign.

11. **Prohibited Uses.** The uses listed below, regardless of whether the proposal will be a primary or accessory use, shall be prohibited in this PD:
    - Adult Entertainment
    - Central Processing Facility for solid waste transfer, materials resource recovery and/or recycling
    - Class I, II, III, and IV Composting Facility
    - Commercial Amusement, Outdoor
    - Commercial Kennels and Animal Husbandry
    - Concrete or Asphalt Batching Plant
    - Construction and Demolition Debris Disposal Facility
    - Container/POD Storage Facility
    - Distribution Facilities
    - Junk & Wrecked Vehicle Salvage Yard Facility
    - Methane Recovery Facility associated with soil removal
    - Mineral Extraction & Surface Mining
    - Motor Vehicle Impound Lots
    - Mover Storage Facility
    - Moving Truck & Trailer Rental
    - Petroleum (or related products) refining or distributor
    - Race Tracks
    - Recycling & Salvage Center (except architectural salvage)
    - Salvage Motor Vehicle Suction or Pool Facility
    - Sanitary Landfill
    - Self-Storage Facility
    - Shooting Range, Outdoor
    - Solid Waste Disposal Facility
    - Solid Waste Incinerators
    - Truck Stop
    - Truck Terminals
    - Wind Energy conversion system, large wind farms
    - Other uses which create an adverse impact on adjacent properties adjacent to this community (noise, vibration, odor, pollution, etc.).

For a proposed use not listed herein, a warrant may be issued as described elsewhere in these PD Standards.

NO CHANGES

Lot Standards for T4 and T5

The following requirements apply to T4 and T5 only:

1. **Building Entrance.** The primary entrance to a primary building, including multi-family buildings, shall face the primary frontage of that lot. The primary entrance to accessory buildings may face any thoroughfare type.
2. **Landscaping.** Landscaping on private lots is only required at frontages unless noted otherwise and required plantings shall comply with City requirements.
   - **Front Yard Trees.** Front yards of a depth greater than 12 feet require one deciduous tree of a minimum height of 30 feet at maturity and one additional tree for every 18 linear ft. of frontage not occupied by a terrace, stoop, or porch.
   - **Lawn.** Lawn is prohibited at frontages in T5 and SD and in all zones where the lawn area is 6 feet or less in either dimension.
   - **Planting.** Plant material, including ground cover, shall be planted no farther apart than 12 inches.
   - **Artificial Plants.** Artificial plants may not be used to satisfy the requirements herein.
   - **Erosion Control.** Erosion control is required where there is no landscape or hardscape.
   - **Site Perimeter Landscaping Requirement.** There is no site perimeter landscaping requirement.
3. **Parking Lots.** Given the intention of building a compact, walkable, urban community, parking lots shall be located to the interior of blocks and shielded from frontages with buildings and walls. The following requirements also apply:
   - **Connections.** Parking lots on adjacent private lots shall connect to one another.
   - **Surfacing.** Parking lots shall be asphalt, semi-permeable soil pavers, gravel, brick, brick pavers, concrete pavers, asphalt pavers, granite, or concrete, all of which shall be graded and drained to dispose of surface water into appropriate structures.
   - **Light Spillover.** Given the intention of making parking lots as compact as possible and creating shared access from one owner's parking lot to another, parking lot lighting may spill over onto an adjacent parking lot.
   - **Landscaping.** Landscaping in parking lots shall comply with the following requirements: one tree island (of 100 square feet minimum with one 2 inch minimum caliper tree and filled with ground cover) is required for every 10 spaces that are side-by-side. Parking lots of fewer than 50 spaces and parkways of two drive aisles or less in width are exempt from landscaping requirements.
4. **Facades.** Facades shall be built parallel to a rectilinear primary frontage line or to the chord of a curved primary frontage line.
5. **Ground Floor Grading.** At the ground floor, residential and private rooms in lodging uses shall be raised a minimum of 2 feet from the average sidewalk grade at the primary frontage for the purpose of establishing privacy.
6. **Facade Glazing.** Facades shall be glazed with a clear glass in the percentages described below. For buildings with multiple facades, the percentage of glazing shall be calculated separately for each facade.
   - **First-Story Glazing.** A minimum of 30% of the wall area shall be glazed
   - **Upper-Story Glazing.** A maximum of 50% of the wall area above the first story shall be glazed.
   - **Storefront Glazing.** A minimum of 70% of the wall area shall be glazed and shaded by an awning or canopy that extends over the sidewalk.
7. **Pitched Roofs.** Pitched roofs, if provided, shall be symmetrically sloped no less than 4:12, except that roofs for porches and attached sheds may be no less than 2:12.
8. **Flat Roofs.** Flat roofs shall be enclosed by parapets a minimum of 42 inches high, or as required to conceal mechanical equipment.
9. **Prohibited Uses.** The uses listed below, regardless of whether in T4 or T5.
   - Automobile Fueling Station
   - Automobile General Repair
   - Automobile and/or Truck Washing Facility
   - Automobile Body Repair Shop
   - Automobile Oil Change, Lube, Light Service
   - Billboards
   - Commercial Stable
   - Drive-through Commercial
   - Nursery
   - Paint Mixing & Spraying Facility
   - Pawn Shop
   - Plastic & Rubber Products Manufacture

NO CHANGES

T4-S: Neighborhood General Zone Small Footprint

a.	**Lot Dimensions**	
	Lot Width	120 ft. max.
	Lot Coverage	80% max.
b.	**Setbacks: Principal Building**	
(b.1)	Front Setback (Principal)	6 ft. min., 18 ft. max.
(b.2)	Front Setback (Secondary)	6 ft. min., 18 ft. max.
(b.3)	Side Setback	6 ft. min.
(b.4)	Rear Setback	0 ft. min.
	Primary Frontage Buildout	80% min.
c.	**Setbacks: Outbuilding**	
(c.1)	Front Setback (Principal)	min. of 20 ft. + (b.1) min.
(c.2)	Front Setback (Secondary)	0 ft. min., 18 ft. max.
(c.3)	Side Setback	0 ft.
(c.4)	Rear Setback	4 ft. min.
d.	**Building Height**	
(d.1)	Principal Building	3 stories max.
(d.2)	Outbuilding	2½ stories max.
e.	**Private Frontages**	
	Common Lawn	not permitted
	Porch	permitted
	Terrace and Light Court	permitted
	Forecourt	permitted
	Stoop	permitted
	Storefront and Awning	permitted
	Gallery	permitted
	Arcade or Colonnade	not permitted

f. Building Uses

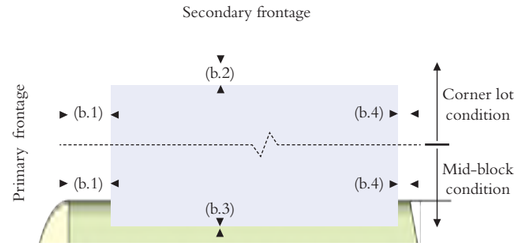
Additional uses may be approved by warrant.

Residential	**Limited Residential:** Up to 6 dwelling units and additionally 2 accessory dwelling units are permitted on each lot.
Lodging	**Limited Lodging:** The number of bedrooms available for lodging shall be limited to 16. Breakfast may be provided to overnight guests before noon each day.
Office	**Limited Office:** The area available for office use shall be limited to the first story of the principal building or to an outbuilding. Home occupation is permitted.
Retail	**Limited Retail:** The area available for retail use shall be limited to the first story on corner lots The specific use shall be further limited to neighborhood store or food service seating no more than 30.
Manufacturing	**Limited Manufacturing:** Manufacturing uses shall be limited to the first story on corner lots. (e.g. home workshop, artist studio, woodcraft, furniture refinishing, bicycle repair).
Civic	**Open Civic:** Civic uses are permitted in any transect zone, but shall be of a scale that limits the adverse impacts to neighbors at most times.

The following requirements apply to all lots in T4-S.

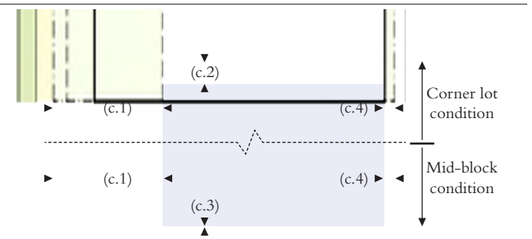
b. Setbacks: Principal Building

- The Principal Building shall be distanced from the lot lines as shown.
- Facades shall be built along the primary frontage to the specified primary frontage buildout percentage (measured as a percentage of the lot width). The primary frontage buildout requirement does not apply at secondary frontages.



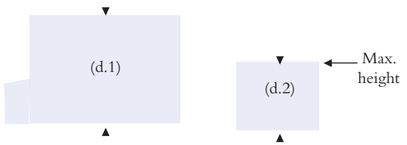
c. Setbacks: Outbuilding

- The outbuilding shall be distanced from the lot lines as shown.



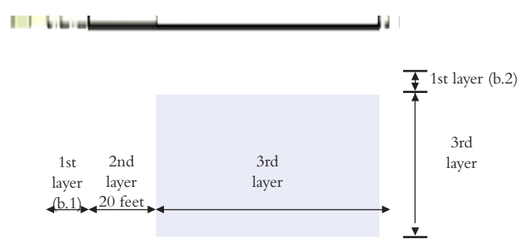
d. Building Height

- Building height shall be measured in number of stories, excluding attics and raised basements.
- Ground-floor habitable rooms at frontages shall be 10' min. floor-to-ceiling.
- Upper-story habitable rooms at frontages shall be 9' min. floor-to-ceiling.
- Exemptions from height limits include: civic structures and monuments, turrets, towers, cupolas, chimneys, flag poles, and necessary mechanical appurtenances.



Parking Placement

- Parking (whether open, covered, or enclosed) shall only be provided within the third layer. Garages are permitted within liner buildings in the second layer, and may be permitted elsewhere in the first or second layer by warrant.
- Parking shall be accessed by a rear lane when such are provided..



NO CHANGES

T4-L: Neighborhood General Zone Large Footprint

a.	**Lot Dimensions**	
	Lot Width	1 block max.
	Lot Coverage	100% max.
b.	**Setbacks: Principal Building**	
(b.1)	Front Setback (Principal)	6 ft. min., 18 ft. max.
(b.2)	Front Setback (Secondary)	6 ft. min., 18 ft. max.
(b.3)	Side Setback	6 ft. min.
(b.4)	Rear Setback	0 ft. min.
	Primary Frontage Buildout	80% min.
c.	**Setbacks: Outbuilding**	
(c.1)	Front Setback (Principal)	min. of 20 ft. + (b.1) min.
(c.2)	Front Setback (Secondary)	0 ft. min., 18 ft. max.
(c.3)	Side Setback	0 ft.
(c.4)	Rear Setback	4 ft. min.
d.	**Building Height**	
(d.1)	Principal Building	3 stories max.
(d.2)	Outbuilding	2½ stories max.
e.	**Private Frontages**	
	Common Lawn	not permitted
	Porch	permitted
	Terrace and Light Court	permitted
	Forecourt	permitted
	Stoop	permitted
	Storefront and Awning	permitted
	Gallery	permitted
	Arcade or Colonnade	not permitted

f. Building Uses

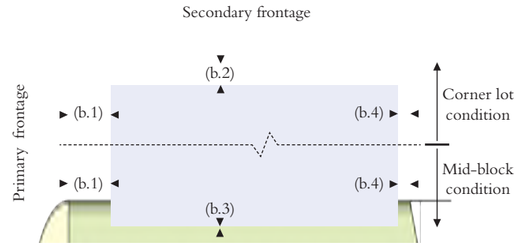
Additional uses may be approved by warrant.

Residential	**Open Residential:** There shall be no maximum number of dwelling units for a lot.
Lodging	**Open Lodging:** There shall be no maximum number of rooms for a lot. Food service may be provided at all times. The maximum length of a stay shall not exceed 90 days.
Office	**Open Office:** Office uses are permitted.
Retail	**Limited Retail:** The area available for retail use shall be limited to the first story on corner lots The specific use shall be further limited to neighborhood store or food service seating no more than 30.
Manufacturing	**Limited Manufacturing:** Manufacturing uses shall be limited to the first story on corner lots. (e.g. home workshop, artist studio, woodcraft, furniture refinishing, bicycle repair).
Civic	**Open Civic:** Civic uses are permitted in any transect zone, but shall be of a scale that limits the adverse impacts to neighbors at most times.

The following requirements apply to all lots in T4-L.

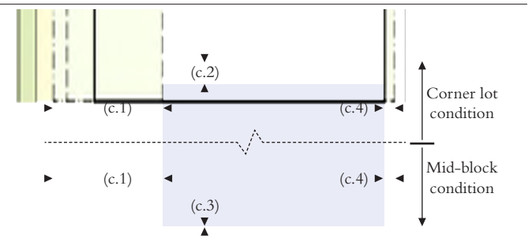
b. Setbacks: Principal Building

- The Principal Building shall be distanced from the lot lines as shown.
- Facades shall be built along the primary frontage to the specified primary frontage buildout percentage (measured as a percentage of the lot width). The primary frontage buildout requirement does not apply at secondary frontages.



c. Setbacks: Outbuilding

- The outbuilding shall be distanced from the lot lines as shown.

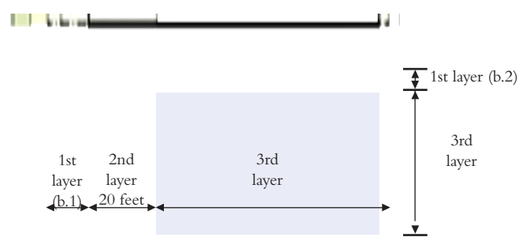


d. Building Height

- Building height shall be measured in number of stories, excluding attics and raised basements.
- Ground-floor habitable rooms at frontages shall be 10' min. floor-to-ceiling.
- Upper-story habitable rooms at frontages shall be 9' min. floor-to-ceiling.
- Exemptions from height limits include: civic structures and monuments, turrets, towers, cupolas, chimneys, flag poles, and necessary mechanical appurtenances.

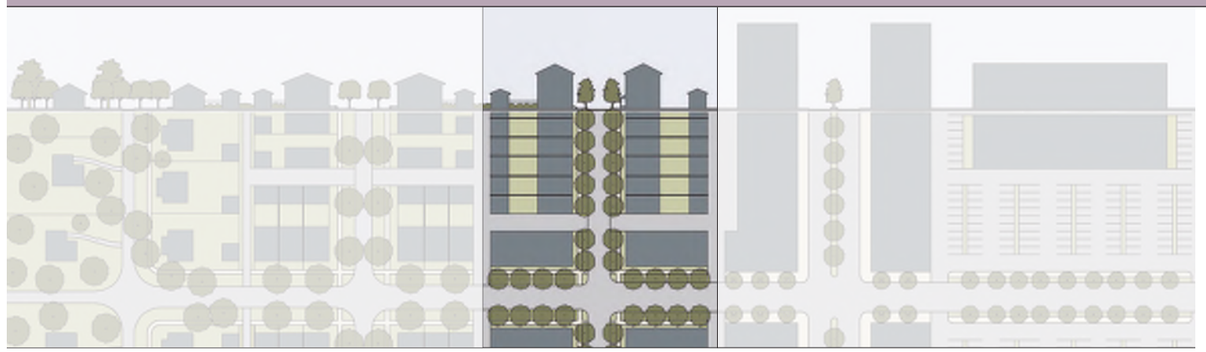
Parking Placement

- Parking (whether open, covered, or enclosed) shall only be provided within the third layer. Garages are permitted within liner buildings in the second layer, and may be permitted elsewhere in the first or second layer by warrant.
- Parking shall be accessed by a rear lane when such are provided..



NO CHANGES

T5: Neighborhood Center Zone



a.	Lot Dimensions	
	Lot Width	180 ft. max.
	Lot Coverage	95% max.
b.	**Setbacks: Principal Building**	
(b.1)	Front Setback (Principal)	0 ft. min., 12 ft. max.
(b.2)	Front Setback (Secondary)	0 ft. min., 12 ft. max.
(b.3)	Side Setback	0 ft. min.
(b.4)	Rear Setback	4 ft. min.
	Primary Frontage Buildout	90% min.
c.	**Setbacks: Outbuilding**	
(c.1)	Front Setback (Principal)	40 ft. max. from rear prop.
(c.2)	Front Setback (Secondary)	0 ft. min., 12 ft. max.
(c.3)	Side Setback	0 ft.
(c.4)	Rear Setback	0 ft. min.
d.	**Building Height**	
(d.1)	Principal Building	5 Stories max.
(d.2)	Outbuilding	2 ½ Stories max.
e.	**Private Frontages**	
	Common Lawn	not permitted
	Porch	not permitted
	Terrace and Light Court	not permitted
	Forecourt	not permitted
	Stoop	permitted
	Storefront and Awning	permitted
	Gallery	permitted
	Arcade or Colonnade	permitted

f. Building Uses

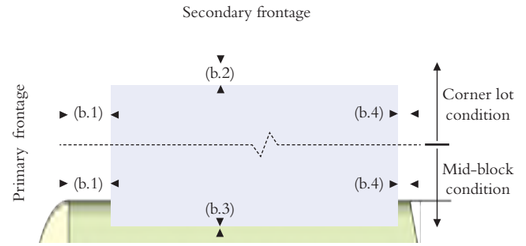
Additional uses may be approved by warrant.

Residential	**Open Residential:** There shall be no maximum number of dwelling units for a lot.
Lodging	**Open Lodging:** There shall be no maximum number of rooms for a lot. Food service may be provided at all times. The maximum length of a stay shall not exceed 90 days.
Office	**Open Office:** Office uses are permitted.
Retail	**Open Retail:** Retail uses are permitted.
Manufacturing	**Open Manufacturing:** Manufacturing uses are permitted (e.g. home workshop, artist studio, woodcraft, furniture refinishing, bicycle repair). Artifacts shall not be stored where visible from frontages.
Civic	**Open Civic:** Civic uses are permitted in any transect zone, but shall be of a scale that limits the adverse impacts to neighbors at most times.

The following requirements apply to all lots in T5.

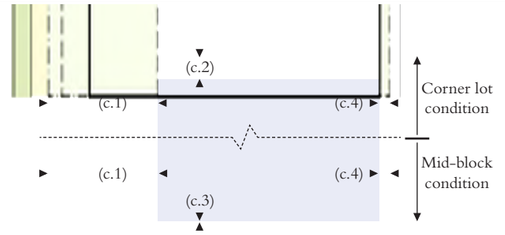
b. Setbacks: Principal Building

- The Principal Building shall be distanced from the lot lines as shown.
- Facades shall be built along the primary frontage to the specified primary frontage buildout percentage (measured as a percentage of the lot width). The primary frontage buildout requirement does not apply at secondary frontages.



c. Setbacks: Outbuilding

- The outbuilding shall be distanced from the lot lines as shown.

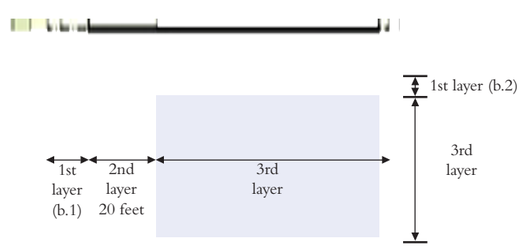


d. Building Height

- Building height shall be measured in number of stories, excluding attics and raised basements.
- Ground-floor habitable rooms at frontages shall be 10' min. floor-to-ceiling.
- Upper-story habitable rooms at frontages shall be 9' min. floor-to-ceiling
- Exemptions from height limits include: civic structures and monuments, turrets, towers, cupolas, chimneys, flag poles, and necessary mechanical appurtenances.

Parking Placement

- Parking (whether open, covered, or enclosed) shall only be provided within the third layer. Garages are permitted within liner buildings in the second layer, and may be permitted elsewhere in the first or second layer by warrant.
- Parking shall be accessed by a rear lane when such are provided.



NO CHANGES

SD: Special District

The following standards apply to all lots within a Special District (SD) Zone:

1. **Intent.** The intent of the Special District is to provide an expanded range of commercial uses in a form that may prioritize automobiles, while remaining integrated with the pedestrian-oriented neighborhood. Buildings within the Special District shall be easily accessible to pedestrians, bicyclists, and automobiles from the adjoining neighborhood. At the same time, the Special District is intended to allow commercial uses that draw on the patronage of those from the greater region through vehicular access from Carlos G Parker Boulevard and FM 973.
2. **Uses Permitted.** All allowable land uses within T5 are permitted, with the exception of all residential uses.
   - Nursery
   - Automobile Fueling Station
   - Automobile and/or Truck Washing Facility
   - Convenience Store
   - Similar Uses: for a proposed use not listed herein, a warrant or variance may be issued.
3. **Rezoning.** Any property zoned as Special District may be rezoned to T5 by warrant.
4. **Access.** Pedestrian access from within the neighborhood shall be provided to the primary entrance of all buildings in the Special District through a combination of sidewalks, crosswalks, and pathways, all with a minimum clear width of 5 feet.
5. **Building Entrance.** For a lot fully or partially within the Special District for which a primary frontage is noted on the Regulating Plan, the primary entrance to a building on that lot shall face the primary frontage. This entrance shall remain unlocked whenever the business is open.
6. **Utilities.** Utilities shall be located within thoroughfares as consistent with the Thoroughfare Plan, including only those parking lot drive aisles labeled as alleys.
7. **Signage.** In addition to the sign types permitted in these PD Standards, signs permitted for the base zoning district shall also be permitted and shall not be counted towards the limits on the quantity of signs in these PD Standards.
8. **Site Perimeter Landscaping.** Landscaping shall comply with the requirements of the base zoning district where the Special District meets an edge of the site.

NO CHANGES

Accessory Dwelling Unit: A dwelling unit sharing ownership and utility connections with a Primary Building.

Allee: a regularly spaced and aligned row of trees usually planted along a Thoroughfare or Path.

Apartment: a Residential unit sharing a building and a Lot with other units and/or uses; may be for rent, or for sale as a condominium.

Attic: the interior part of a building contained within a pitched roof structure.

Backbuilding: a single-Story structure, open or enclosed, connecting a Primary Building to an Outbuilding.

Band Sign: a band of lettering across the entire width of a building or storefront.

Blade Sign: a two-sided sign board hung from a projecting element at 90 degrees to the building facade.

Block: the aggregate of private Lots, Secondary Thoroughfares, and Parking Lots, circumscribed by Primary Thoroughfares.

Civic: Organizations dedicated to arts and culture, education (including schools), government, recreation, religion, social service, transit, as well as cemeteries, municipal parking, post offices, wedding chapels and the like.

Civic Building: a building operated by not-for-profit organizations dedicated to arts, culture, education, recreation, government, transit, and municipal parking, or for use approved by the legislative body.

Civic Space: an outdoor area dedicated for public use. Civic Space types are defined by the combination of certain physical constants including the relationships among their intended use, their size, their landscaping and their Enfronting buildings.

Commercial: the term collectively including Lodging, Office, and Retail Uses.

Common Lawn: *See Definitions: Illustrated.*

Curb: the edge of the vehicular pavement that may be raised or flush. It usually incorporates the drainage system.

Dwelling Unit: one or more rooms used, or intended to be used for occupancy by one person or a group of persons living together as a family. Each installation of kitchen facilities consisting of at least a stove or cooking device and a sink shall be a separate dwelling unit.

Effective Turning Radius: *See Definitions: Illustrated.*

Elevation: *See Definitions: Illustrated.*

Encroach: to break the plane of a vertical or horizontal regulatory limit with a structural element, so that it extends into a Setback, into the Public Frontage, or above a height limit.

Encroachment: any structural element that breaks the plane of a vertical or horizontal regulatory limit, extending into a Setback, into the Public Frontage, or above a height limit.

Enfront: to place an element along a Frontage, as in "porches Enfront the street."

Facade: *See Definitions: Illustrated.*

Frontage: *See Definitions: Illustrated.*

Frontage Line: *See Definitions: Illustrated.*

Frontage Buildout: That portion of a setback line which shall have a building facade on it.

Gallery: *See Definitions: Illustrated.*

Green: *See Civic Space Types.*

Home Occupation: non-retail commercial operation and/or remote work which takes place in a residence.

Liner Building: a building specifically designed to mask a parking lot or a Parking Structure from a Frontage.

Live-Work: a Mixed Use unit consisting of a Commercial and Residential Use. The Commercial Use may be anywhere in the unit. It is intended to be occupied by a business operator who lives in the same structure that contains the Commercial activity or industry. (Syn. flexhouse.)

Lodging: Premises available for short-term human habitation, including daily and weekly rental.

Lot: a parcel of land accommodating a building or buildings of unified design. The size of a Lot is controlled by its width in order to determine the grain (i.e., fine grain or coarse grain) of the urban fabric.

Lot Coverage: the maximum area of a lot that may be occupied by a structure. Lot coverage is expressed as a ratio. Arcades, open porches, decks, terraces, and stoops are excluded from the calculation

Lot Layer: a range of depth of a Lot within which certain elements are permitted. *See Definitions: Illustrated.*

Lot Line: *See 17.*

Lot Width: the length of the Primary Frontage Line of a Lot.

Manufacturing: Premises available for the creation, assemblage, and/or repair of artifacts including their retail sale except when such activity creates adverse impacts.

Office: Premises available for the transaction of general business including medical and dental offices, clinics and outpatient facilities, but excluding retail sales and manufacturing.

Outbuilding: a building, usually located toward the rear of the same Lot as a Primary Building, and sometimes connected to the Primary Building by a Backbuilding. *See Definitions: Illustrated.*

Park: *See Civic Space Types.*

Passage (PS): a pedestrian connector, open or roofed, that passes between buildings to provide shortcuts through long Blocks and connect rear parking areas to Frontages.

Path (PT): a pedestrian way traversing a Park or rural area, with landscape matching the contiguous Open Space, ideally connecting directly with the urban Sidewalk network.

Pavement Radius: *See Definitions: Illustrated.*

Planter: the element of the Public Frontage which accommodates street trees, whether continuous or individual.

Plaza: *See Civic Space Types.*

Primary Building: the main building on a Lot, usually located toward the Frontage. *See Definitions: Illustrated.*

Primary Entrance: the main point of access for pedestrians into a building.

Primary Frontage: *See Definitions: Illustrated. See* **Frontage.**

Private Frontage: *See Definitions: Illustrated. See* **Frontage.**

Public Frontage: *See Definitions: Illustrated. See* **Frontage.**

Rear Alley (RA): a vehicular way located to the rear of Lots providing access to service areas, parking, and Outbuildings and containing utility easements. Rear Alleys are typically paved from building face to building face, with drainage by inverted crown at the center or with roll Curbs at the edges.

Regulating Plan: a Zoning Map or set of maps that shows the Transect Zones, Civic Zones, Special Districts if any, and Special Requirements if any, of areas subject to, or potentially subject to, regulation by the SmartCode.

Residential: Premises available for long-term human habitation by means of ownership or rental for more than 30 days.

Retail: Premises available for the commercial sale of merchandise, services, and prepared foods (including restaurants), but excluding manufacturing.

Right-of-Way (ROW): *See Definitions: Illustrated.*

Road (RD): a local, rural and suburban Thoroughfare of low-to-moderate vehicular speed and capacity. This type is allocated to the more rural Transect Zones (T1-T3).

Scrivener's Error: an unintentional mistake in the drafting of these PD Standards.

Secondary Frontage: *See Definitions: Illustrated. See* **Frontage.**

Setback: the area of a Lot measured from the Lot line to a building Facade or Elevation that is maintained clear of permanent structures, with the exception of Encroachments listed on the Lot Standards. *See Definitions: Illustrated.*

Sidewalk: the paved section of the Public Frontage dedicated exclusively to pedestrian activity.

Square: S*ee Civic Space Types.*

Stoop: *See Definitions: Illustrated.*

Storefront: a Private Frontage conventional for Retail use, with substantial glazing and an awning, wherein the Facade is aligned close to the Frontage Line with the building entrance at Sidewalk grade.

Story: a habitable level within a building, excluding an Attic or raised basement.

Street (ST): a local urban Thoroughfare of low speed and capacity.

T-zone: *See* **Transect Zone.**

Thoroughfare: a way for use by vehicular and pedestrian traffic and to provide access to Lots and Open Spaces, consisting of Vehicular Lanes and the Public Frontage. S*ee Definitions: Illustrated.*

Transect: a cross-section of the environment showing a range of different habitats. The rural-urban Transect of the human environment used in the SmartCode template is divided into six Transect Zones. These zones describe the physical form and character of a place, according to the Density and intensity of its land use and Urbanism.

Transect Zone: One of several areas on a Zoning Map regulated by the SmartCode. Transect Zones are administratively similar to the land use zones in conventional codes, except that in addition to the usual building use, Density, height, and Setback requirements, other elements of the intended habitat are integrated, including those of the private Lot and building and Public Frontage. (syn. T-zone)

Turning Radius: the curved edge of a Thoroughfare at an intersection, measured at the inside edge of the vehicular tracking. The smaller the Turning Radius, the smaller the pedestrian crossing distance and the more slowly the vehicle is forced to make the turn. *See Definitions: Illustrated.*

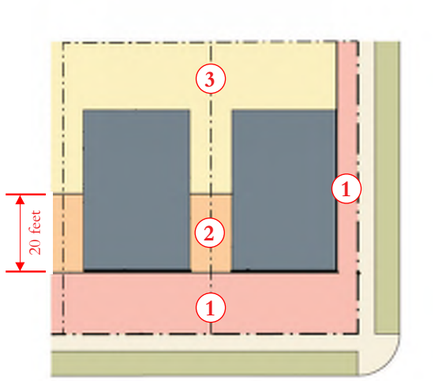
Use: the function or functions accommodated by a building and its Lot, categorized as Restricted, Limited, or Open, according to the intensity of the use.

Variance: a ruling that would permit a practice that is not consistent with either a specific provision or the Intent of these PD Standards. Variances are granted by the Zoning Board of Adjustment in a public hearing.

Warrant: a ruling that would permit a practice that is not consistent with a specific provision of these PD Standards, but that is justified by its Intent. Warrants are granted administratively. .

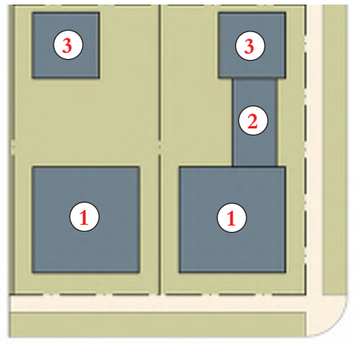
NO CHANGES

Lot Layers



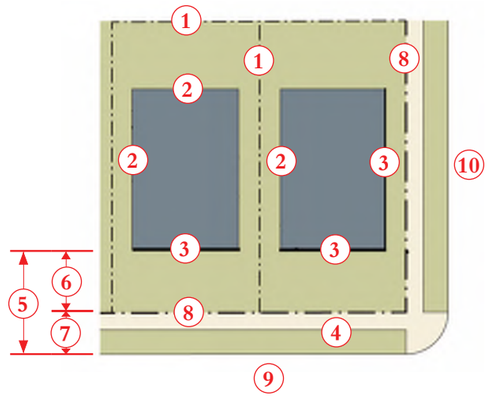
1. **1st Layer**
2. **2nd Layer**
3. **3rd Layer**

Principle Building & Outbuilding



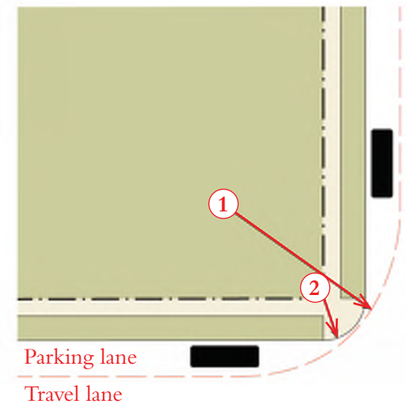
1. **Primary Building**
2. **Backbuilding**
3. **Outbuilding**

Frontage & Lot Lines



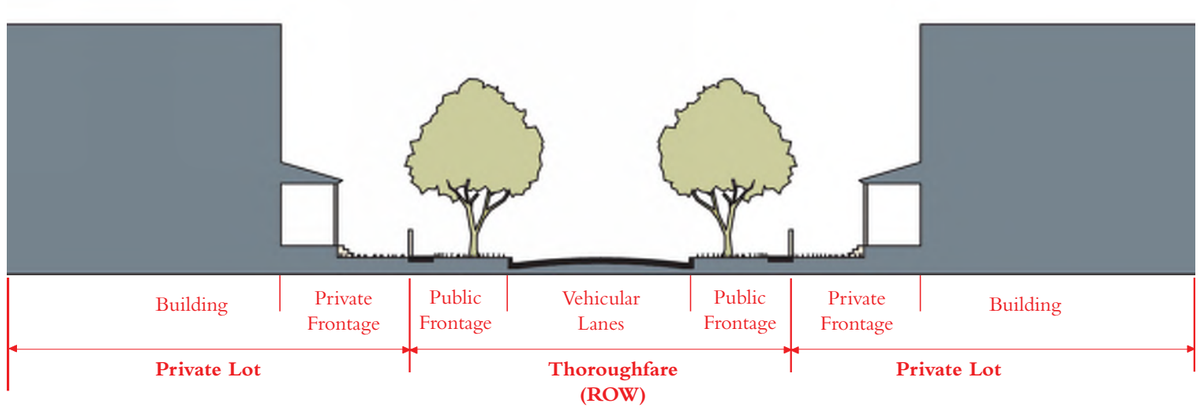
1. **Lot Line**: the boundary that legally and geometrically demarcates a lot.
2. **Elevation**: an exterior wall of a building not facing a frontage line.
3. **Facade**: the exterior wall(s) of a building that is (are) set along a frontage line. Facades face frontage lines and define the public realm, and are therefore more regulated than the elevations facing other lot lines.
4. **Right-of-Way (ROW):** the composite public area dedicated to circulation, including the vehicular way and the streetscape.
5. **Frontage:** the area between a building facade and a thoroughfare or civic space, inclusive of its various built and planted components. Frontage is divided into private frontage and public frontage.
6. **Private Frontage:** the privately held Layer between the Frontage Line and the Primary Building Facade.
7. **Public Frontage:** the area between the Curb of the vehicular lanes and the Frontage Line.
8. **Frontage Line:** the line between the public and private frontage, (primary or secondary). The frontage line is coincident with the property line(s), at frontages.
9. **Primary Frontage:** on lots with multiple frontages, the frontage which will bear the address and primary entrance to the building.
10. **Secondary Frontage:** on lots with multiple frontages, the frontage(s) that are not the primary frontage.

Turning Radius



1. **Effective Turning Radius:** the measurement of the inside turning radius taking parked cars into account.
2. **Pavement Radius:** the curved edge of a vehicular lane at an intersection, measured at the inside edge of the travel lane if there is no on-street parking, or the parking lane if there is. The smaller the pavement radius, the more slowly the vehicle is forced to make the turn.

Thoroughfare & Frontages



NO CHANGES

Private Frontages

Common Lawn: a facade set back substantially from the frontage line. The front yard should remain unfenced and be visually continuous with adjacent front yards. The intention is to emulate the character of buildings sitting in a common rural landscape. A front porch is encouraged but not required, as social interaction from the sidewalk is unlikely at such a distance.

Porch: a facade is set back from the frontage line with a front porch. The porch should be within a conversational distance of the sidewalk. Hedges, fences, or garden walls at the frontage line are encouraged to define the front yard. A great variety of porches is possible, but to be useful, none should be less than 6 ft deep.

Terrace and Light Court: a facade is set back from the frontage line with an elevated garden or terrace, or a sunken light court. This type can effectively buffer residential uses from the sidewalk, by creating an elevated front garden. The terrace created may also be suitable for restaurants and cafes, as the eye of the sitter is level with that of the standing passerby. The light court can give light and access to a basement.

Forecourt: a facade is aligned close to the frontage line with a portion of it set back. The forecourt created is suitable for a garden or plaza, providing a transition from the public sidewalk to the building entry. This type should be used sparingly. Trees within the forecourts should be placed to have their canopies overhanging the sidewalks.

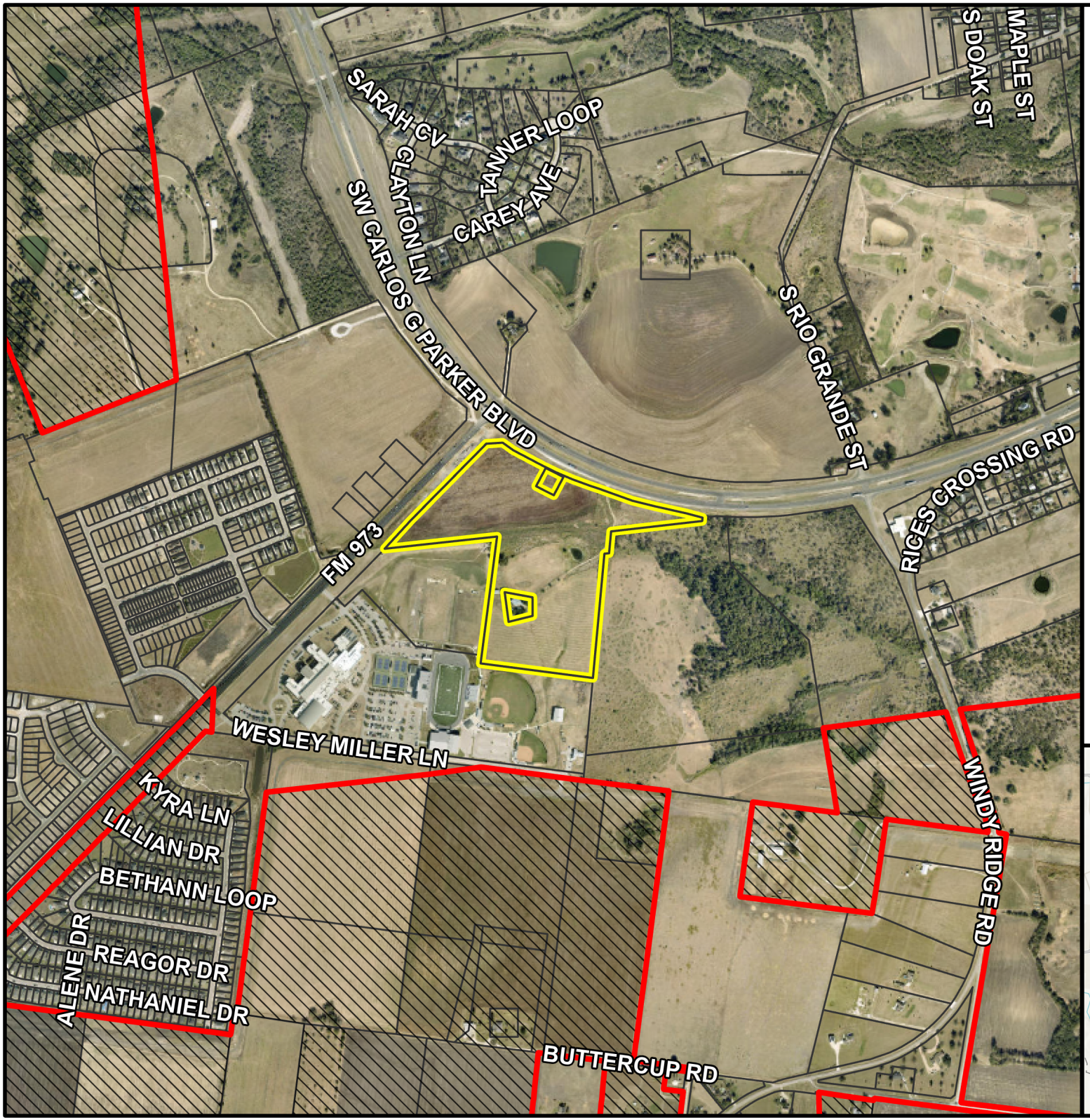
Stoop: a facade is aligned close to the frontage line with the ground story elevated from the sidewalk, securing privacy for the windows. This type is suitable for buildings with ground-floor residential uses, such as townhouses and apartment buildings. This type may be interspersed with the storefront.

Storefront and Awning: a facade is aligned close to the frontage line with the entrance at sidewalk grade. This type is conventional for retail frontage. It is commonly equipped with a cantilevered shed roof or an awning. The absence of a raised ground story generally precludes residential uses on the ground floor, although residential uses may be present where retail is anticipated in the future.

Gallery: a roof extends over the sidewalk above while the building facade remains at the frontage line. This type is most common for office, retail, and manufacturing uses. To be useful, the gallery should be no less than 12 feet deep and should overlap the sidewalk to within 2 feet of a vehicular lane so that a pedestrian cannot bypass it.

Arcade or Colonnade: An arcade (arches) or colonnade (columns and beams) is a structure including habitable space extending over a sidewalk supported by arches and open to the adjacent street or civic space. The ground story remains at the frontage line while the facade of the upper stories overlaps the sidewalk. This type is most common for office, retail, and manufacturing uses.

NO CHANGES

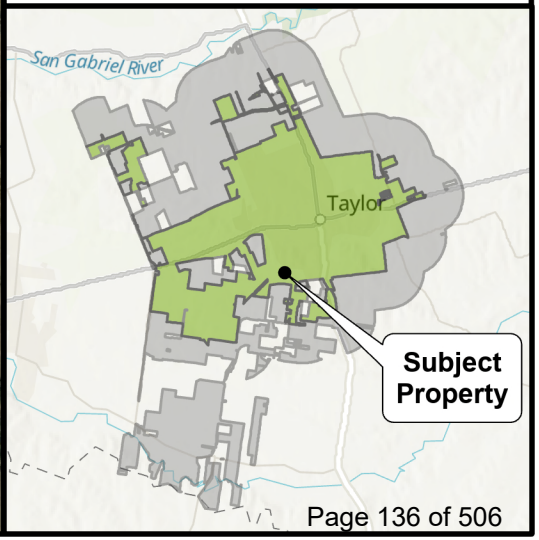


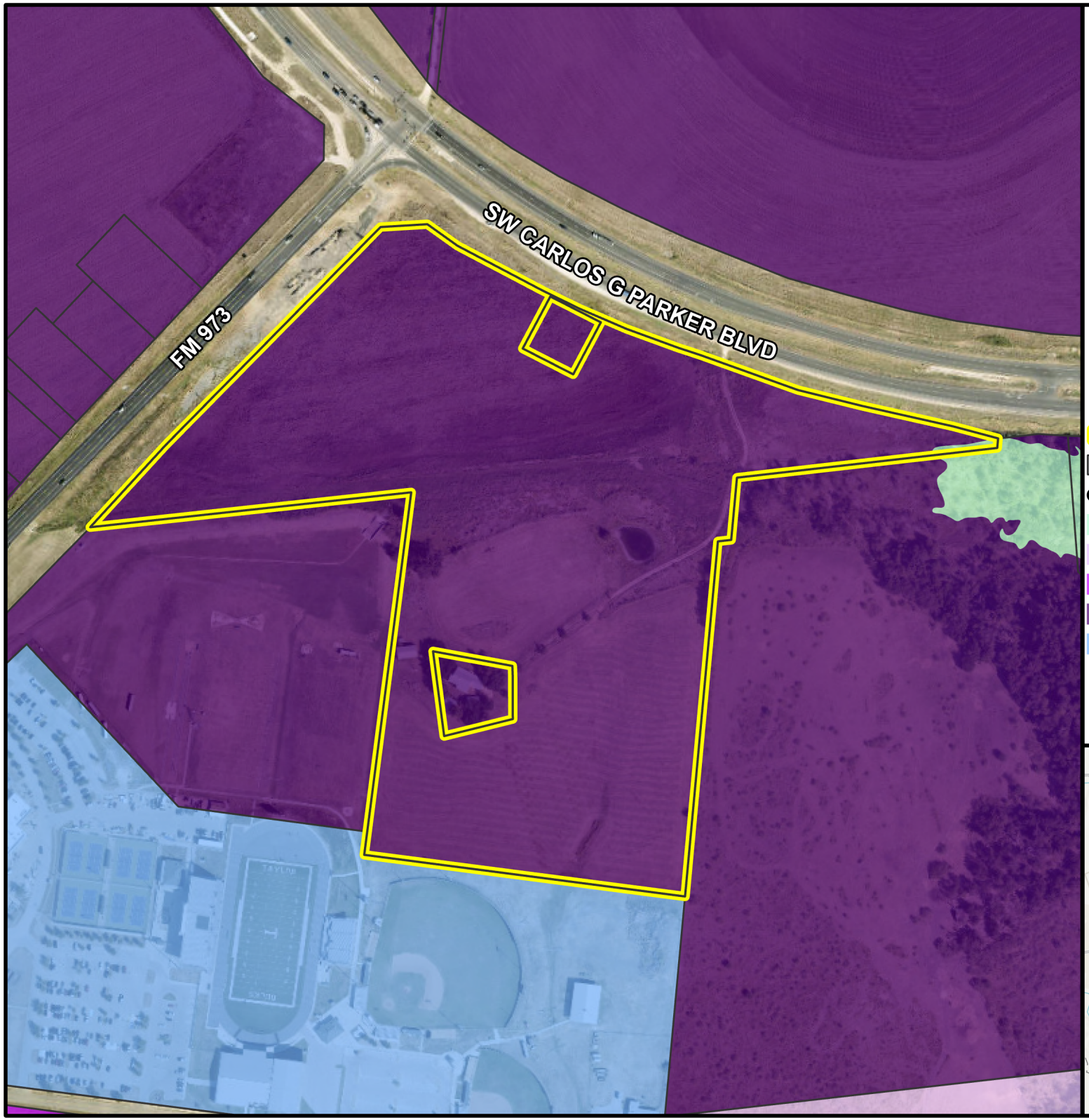
PZ-2025-2636

505 Carlos G Parker Blvd. SW
Special Use Permit
Location Map
Approximately 38 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

0 1,000 2,000
Feet





PZ-2025-2636

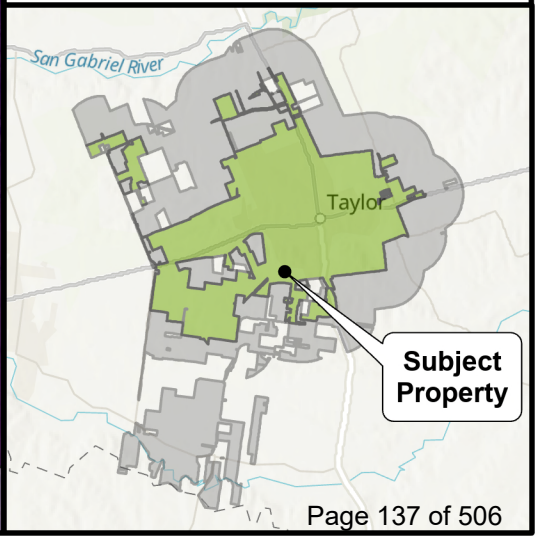
505 Carlos G Parker Blvd. SW
Special Use Permit
Growth Sector Map
Approximately 38 acres

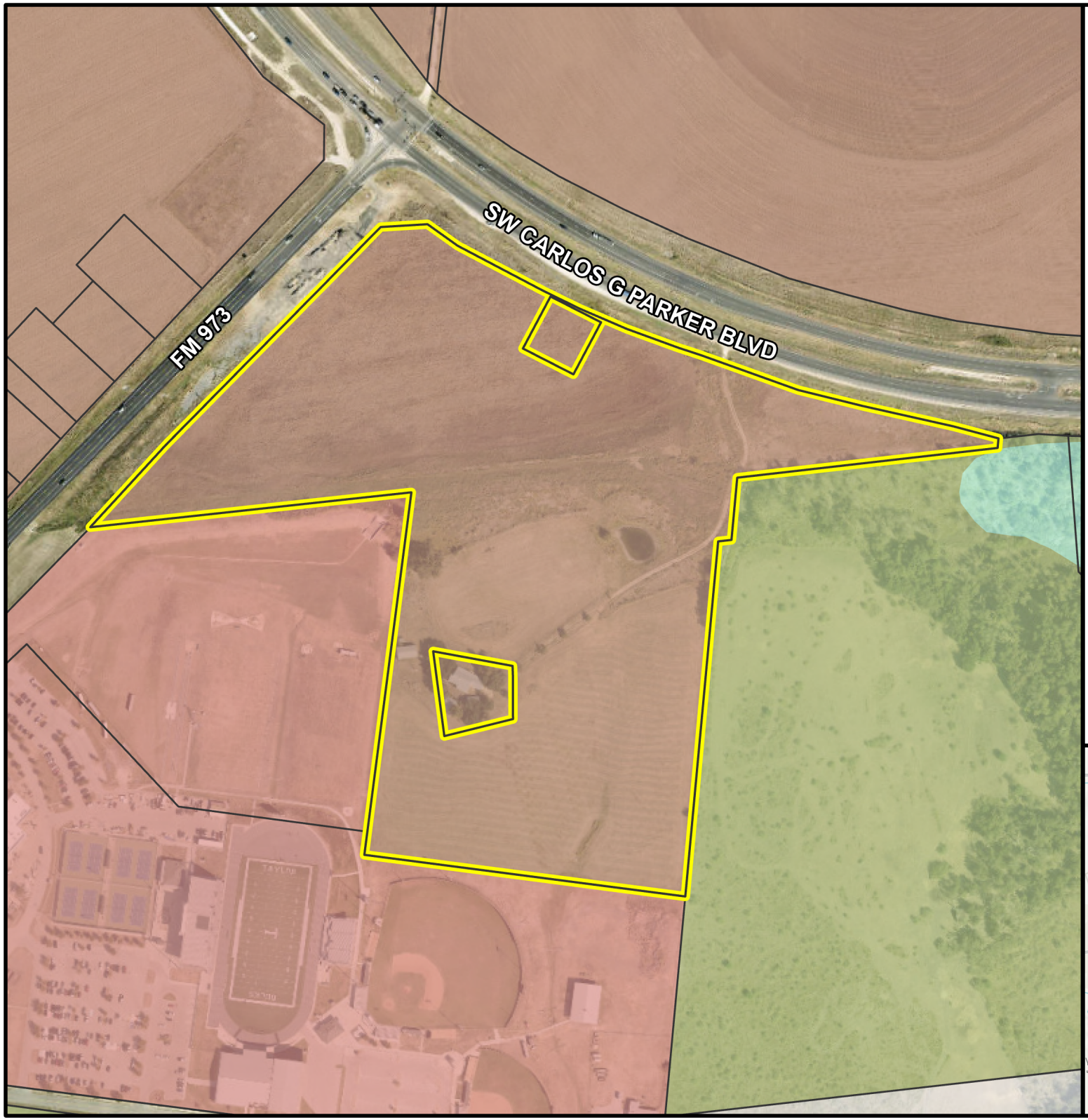
- Subject Property
- Parcel Boundary

Growth Sector

- Reserved Open Sector (O-2)
- Future Growth Sector (G-1)
- Controlled Growth Sector Tier II (G-2.2)
- Intended Growth Sector (G-3)
- Infill Neighborhood Sector (G-4)

0 350 700
Feet





PZ-2025-2636

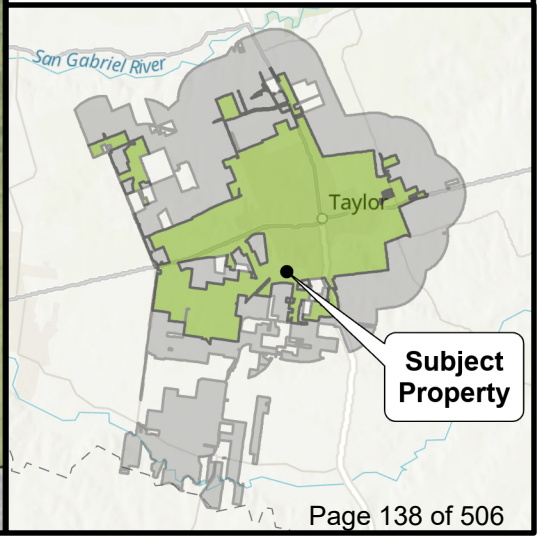
505 Carlos G Parker Blvd. SW
Special Use Permit
Future Land Use Map
Approximately 38 acres

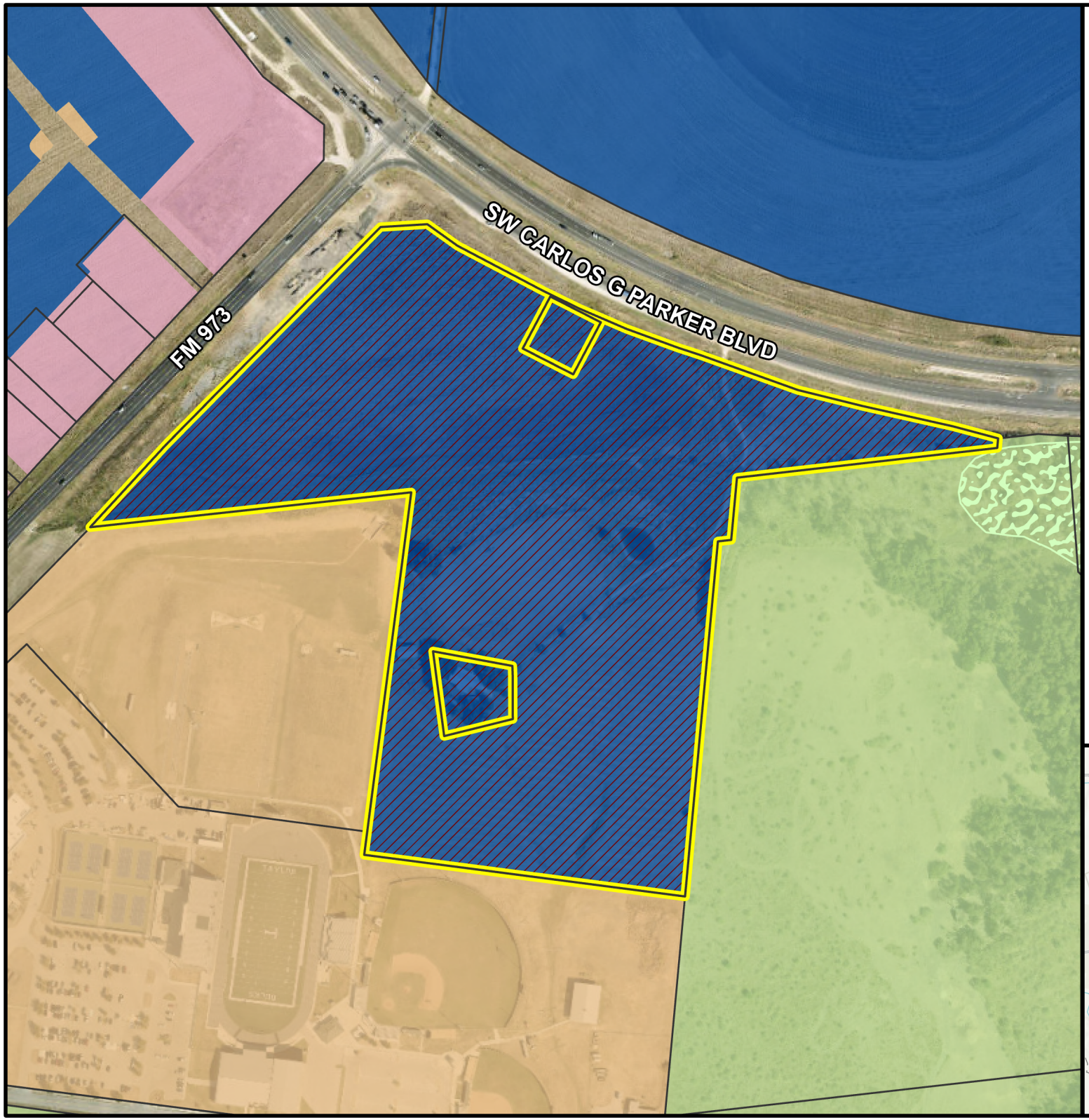
- Subject Property
- Parcel Boundary

Future Land Use

- Area of Minimal Change
- Neighborhood Greenfield
- Civic: Community
- Market: Community
- Open Space

0 350 700
Feet





PZ-2025-2636

505 Carlos G Parker Blvd. SW
Special Use Permit
Current Zoning Map
Approximately 38 acres

- Subject Property
- Parcel Boundary

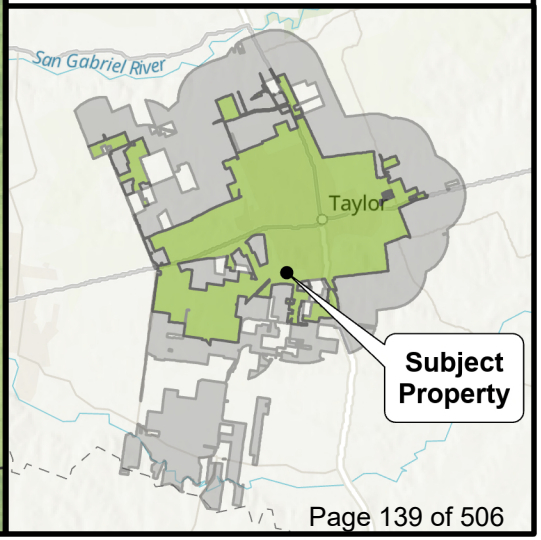
Overlay Zoning

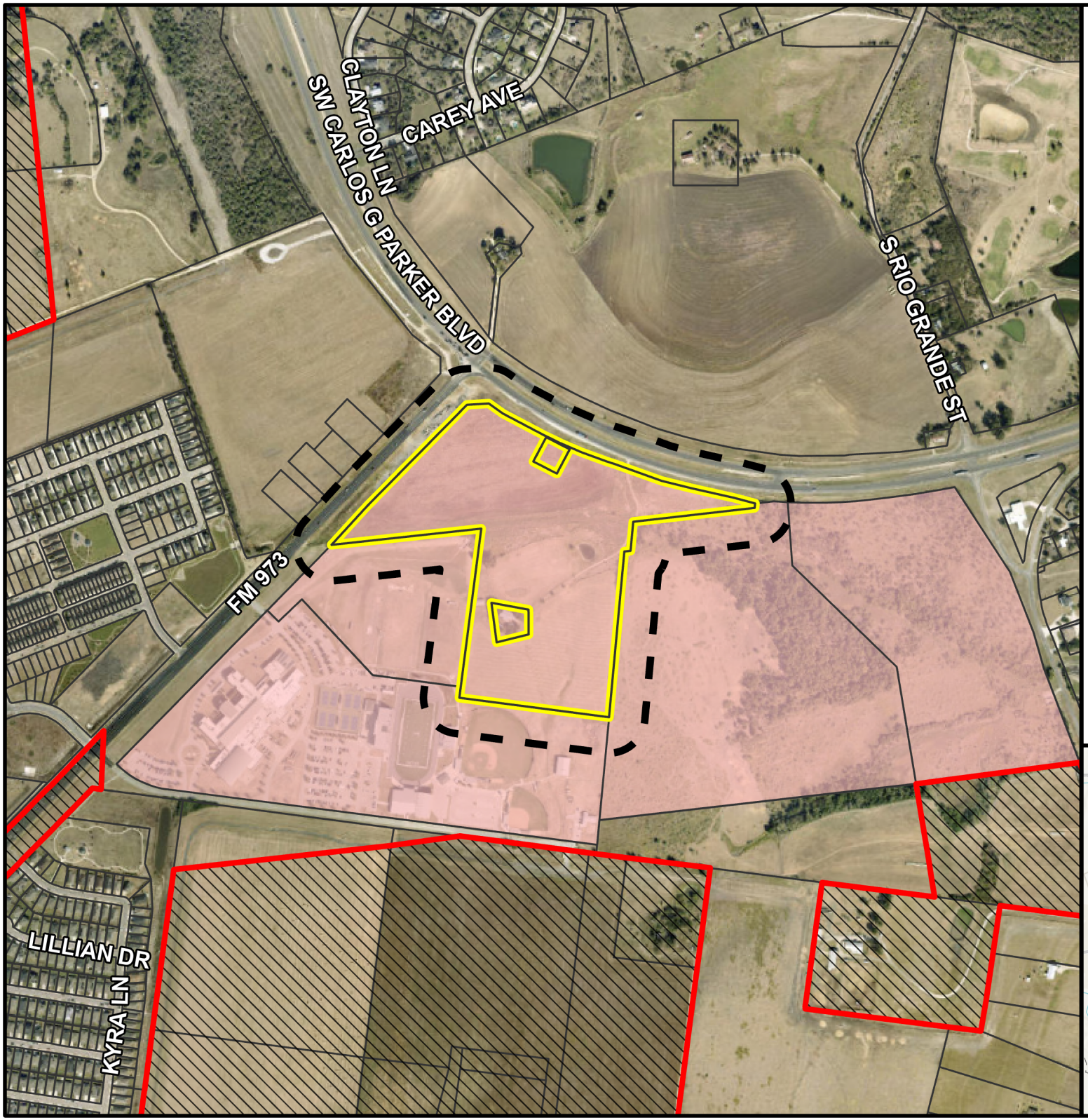
- Planned Development Overlay
- P1: Nature

Place Type Zoning

- P2: Rural
- P5: Urban Center
- EC: Employment Center
- CS: Civic Space

0 350 700
Feet



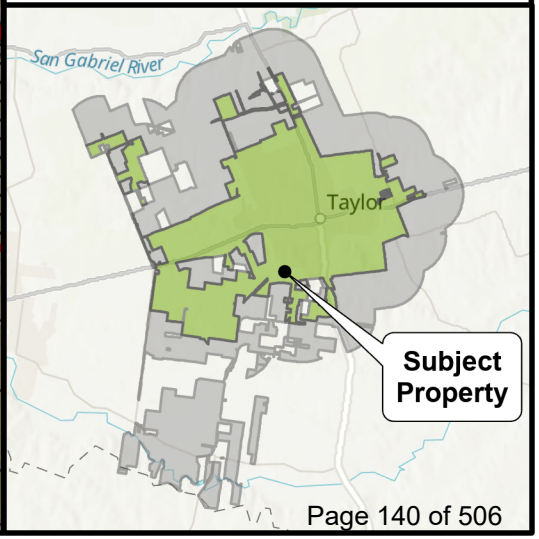


PZ-2025-2636

505 Carlos G Parker Blvd. SW
Special Use Permit
Notification Map
Approximately 38 acres

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

0 750 1,500
Feet



ORDINANCE NO. 2026-11

AN ORDINANCE APPROVING A SPECIFIC USE PERMIT FOR 326 MULTIFAMILY RESIDENTIAL DWELLINGS GENERALLY LOCATED AT 505 SW CARLOS G PARKER BLVD, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL DISTRICT PARCEL'S R019657, R020063 AND R331030, TAYLOR, WILLIAMSON COUNTY, TEXAS, TO SHOW THE SPECIFIC USE PERMIT APPROVED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on February 26th, 2026, to consider the request made by the applicant, whose property is legally described in Exhibit "A" attached hereto and incorporated by reference herein for all purposes ("Property"), to request a Specific Use Permit for a 326 Multifamily Residential Dwellings, which is a use required to obtain a Specific Use Permit to grant approval within the P5 place type; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on February 10th, 2026, to consider the zoning request, and recommended approval of the 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 505 SW Carlos G Parker Blvd is approved for a Specific Use Permit for 326 Multifamily Residential Dwellings.

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

SECTION 4. All other terms and conditions contained in the official zoning map, except as amended herein, shall continue and remain in full force and effect.

DRAFT

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 2026-11 was introduced before the Taylor City Council on the 26th day of February 2026.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2026.

_____
Dwayne Ariliola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder,
City Attorney

DRAFT

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. 2026-11, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2026, 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 _____ 2026.

_____
Lucy Aldrich
City Clerk

DRAFT

EXHIBIT A

(Legal Description)

DRAFT

EXHIBIT B

(Proposed Zoning Map)

DRAFT

LEGAL DESCRIPTION:
38.10 ACRES TRACT

BEING A 38.10 ACRES TRACT OF LAND SITUATED IN THE GEORGE M. REESE SURVEY, ABSTRACT 533, WILLIAMSON COUNTY, TEXAS; AND BEING ALL OF A CALLED 38.100 ACRES TRACT OF LAND DESCRIBED TO GATEWAY OZ REAL ESTATE, LP, AS SHOWN ON INSTRUMENT RECORDED IN DOCUMENT NO. 2021150771 OF THE OFFICIAL PUBLIC RECORDS OF WILLIAMSON COUNTY, TEXAS (O.P.R.W.C.T.); AND BEING ALL OF A CALLED 0.776 ACRES TRACT OF LAND ALSO DESCRIBED TO GATEWAY OZ REAL ESTATE, LP, AS SHOWN ON INSTRUMENT RECORDED IN DOCUMENT NO. 2021150737 OF SAID O.P.R.W.C.T.;

BEGINNING AT A TEXAS DEPARTMENT OF TRANSPORATION TYPE II MONUMENT FOUND, AT THE INTERSECTION OF THE SOUTHEASTERLY RIGHT-OF-WAY LINE OF F.M. 973, A VARIABLE WIDTH RIGHT-OF-WAY, ACCORDING TO TEXAS DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP CSJ NO. 2295-01-007, WITH THE SOUTHWESTERLY RIGHT-OF-WAY LINE OF LOOP 427 (A.K.A. CARLOS PARKER BOULEVARD), A VARIABLE WIDTH RIGHT-OF-WAY, ACCORDING TO TEXAS DEPARTMENT OF TRANSPORTATION RIGHT-OF-WAY MAP CSJ NO. 0320-04-001, SAME BEING THE NORTH CORNER OF SAID 38.100 ACRES TRACT;

THENCE, DEPARTING SAID SOUTHEASTERLY RIGHT-OF-WAY LINE OF F.M. 973, WITH SAID SOUTHWESTERLY RIGHT-OF-WAY LINE OF LOOP 427, SAME BEING THE NORTH BOUNDARY LINE OF SAID 38.100 ACRES TRACT, IN A SOUTHEASTERLY DIRECTION, WITH A CURVE TO THE LEFT, HAVING A CENTRAL ANGLE OF 30°19'41", A RADIUS OF 2,984.93 FEET, A CHORD BEARING AND DISTANCE OF SOUTH 68°32'22" EAST, 1,561.61 FEET, AND AN ARC LENGTH OF 1,579.99 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “CORE LAND SURVEYING” FOUND, FOR THE NORTHEAST CORNER OF THE REMAINDER OF A CALLED 1.35 ACRES TRACT OF LAND DESCRIBED TO C.W. LINDQUIST, AS SHOWN ON INSTRUMENT RECORDED IN DOCUMENT NO. 191301594 OF SAID O.P.R.W.C.T., SAME BEING THE EAST CORNER OF SAID 38.100 ACRES TRACT;

THENCE, SOUTH 83°42'51" WEST, DEPARTING SAID SOUTHWESTERLY RIGHT-OF-WAY LINE OF CARLOS PARKER BOULEVARD, WITH THE NORTH BOUNDARY LINE OF SAID REMAINDER OF 1.35 ACRES TRACT, SAME BEING THE EAST BOUNDARY LINE OF SAID 38.100 ACRES, A DISTANCE OF 680.54 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “CORE 6657” FOUND, FOR THE NORTHWEST CORNER OF SAID REMAINDER OF 1.35 ACRES TRACT;

THENCE, SOUTH 05°22'30" WEST, WITH THE WEST BOUNDARY LINE OF SAID REMAINDER OF 1.35 ACRES TRACT, SAME BEING SAID EAST BOUNDARY LINE OF THE 38.100 ACRES TRACT, PASSING A COTTON SPINDLE WITH WASHER STAMPED “BAKER AIKLEN ASSOC” FOUND, FOR THE SOUTHWEST CORNER OF SAID 1.35 ACRES TRACT, SAME BEING THE NORTHWEST CORNER OF A CALLED 68.36 ACRES TRACT OF LAND DESCRIBED TO TEMPLE COLLEGE AT TAYLOR FOUNDATION, INC, AS SHOWN ON INSTRUMENT RECORDED IN DOCUMENT NO. 2008029591 OF SAID O.P.R.W.C.T., CONTINUING WITH THE WEST BOUNDARY LINE OF SAID 68.36 ACRES TRACT, SAME BEING SAID EAST BOUNDARY LINE OF THE 38.100 ACRES TRACT, A DISTANCE OF 211.28 FEET TO A 5/8-INCH IRON ROD WITH PLASTIC CAP STAMPED “CORE 6657” FOUND;

THENCE, CONTINUING WITH SAID WEST BOUNDARY LINE OF THE 68.36 ACRES TRACT AND SAID EAST BOUNDARY LINE OF THE 38.100 ACRES TRACT, THE FOLLOWING TWO (2) COURSES AND DISTANCES:

1. SOUTH 83°46'14" WEST, A DISTANCE OF 34.79 FEET TO A 5/8-INCH IRON ROD FOUND;

2. SOUTH 05°22'04" WEST, A DISTANCE OF 926.69 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “BAKER-AICKLEN & ASSOC CEDAR PARK” FOUND, FOR THE NORTHEAST CORNER OF LOT 1, BLOCK A, TAYLOR HIGH SCHOOL ADDITION, A LEGAL SUBDIVISION, AS SHOWN ON PLAT RECORDED IN DOCUMENT NO. 2011040451 OF SAID O.P.R.W.C.T., SAME BEING THE SOUTHEAST CORNER OF SAID 38.100 ACRES TRACT;

THENCE, NORTH 82°35'50" WEST, DEPARTING SAID WEST BOUNDARY LINE OF THE 68.36 ACRES TRACT, WITH THE NORTH BOUNDARY LINE OF SAID LOT 1, SAME BEING THE SOUTH BOUNDARY LINE OF SAID 38.100 ACRES TRACT, A DISTANCE OF 842.37 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “BAKER-AICKLEN & ASSOC INC CEDAR PARK TEXAS” FOUND;

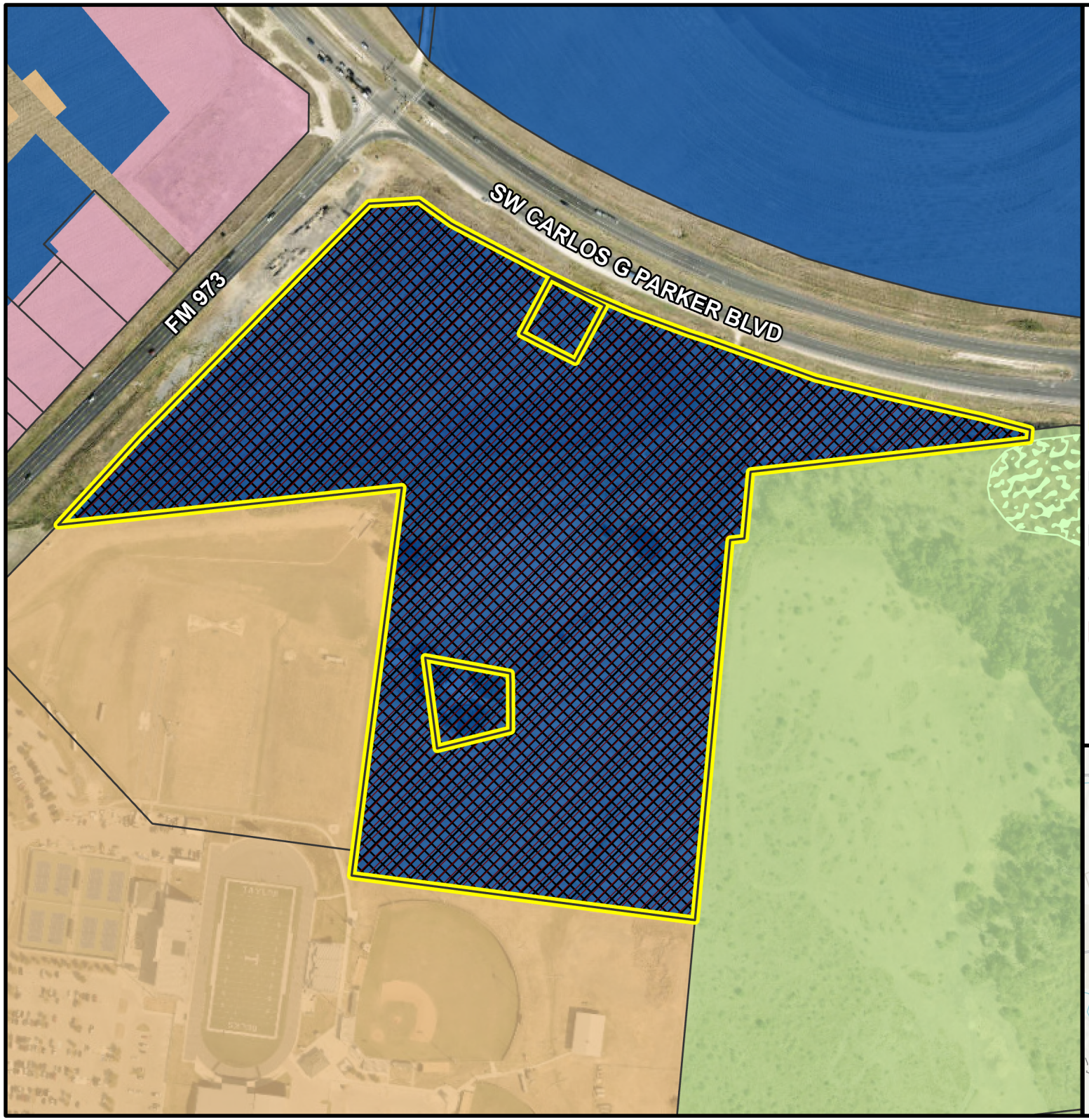
THENCE, NORTH 07°24'02" EAST, WITH AN EAST BOUNDARY LINE OF SAID LOT 1 AND LOT 2, BLOCK A, SAID TAYLOR HIGH SCHOOL ADDITION, SAME BEING THE WEST BOUNDARY LINE OF SAID 38.100 ACRES TRACT, A DISTANCE OF 950.03 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “CORE LAND SURVEYING” FOUND, FOR THE NORTHEAST CORNER OF SAID LOT 2;

THENCE, SOUTH 83°48'33" WEST, WITH THE NORTH BOUNDARY LINE OF SAID LOT 2, SAME BEING SAID WEST BOUNDARY LINE OF THE 38.100 TRACT, A DISTANCE OF 839.59 FEET TO A 1/2-INCH IRON ROD WITH PLASTIC CAP STAMPED “CORE LAND SURVEYING” FOUND, IN SAID SOUTHEASTERLY RIGHT-OF-WAY LINE OF F.M. 973, FOR THE NORTHWEST CORNER OF SAID LOT 2;

THENCE, WITH SAID SOUTHEASTERLY RIGHT-OF-WAY LINE OF F.M. 973, SAME BEING SAID WEST BOUNDARY LINE OF THE 38.100 ACRES TRACT, THE FOLLOWING TWO (2) COURSES AND DISTANCES:

1. NORTH 44°29'20" EAST, A DISTANCE OF 1,141.94 FEET TO A TEXAS DEPARTMENT OF TRANSPORATION TYPE II MONUMENT FOUND;

2. NORTH 85°58'48" EAST, A DISTANCE OF 111.89 FEET TO THE **POINT OF BEGINNING** AND CONTAINING 38.10 ACRES OF LAND, MORE OR LESS, IN WILLIAMSON COUNTY, TEXAS. THIS DOCUMENT WAS PREPARED IN THE OFFICE OF KIMLEY-HORN INC. IN AUSTIN, TEXAS.



PZ-2025-2636

505 Carlos G Parker Blvd. SW
Special Use Permit
Proposed Zoning Map
Approximately 38 acres

- Subject Property
- Parcel Boundary
- Special Use Permit

Overlay Zoning

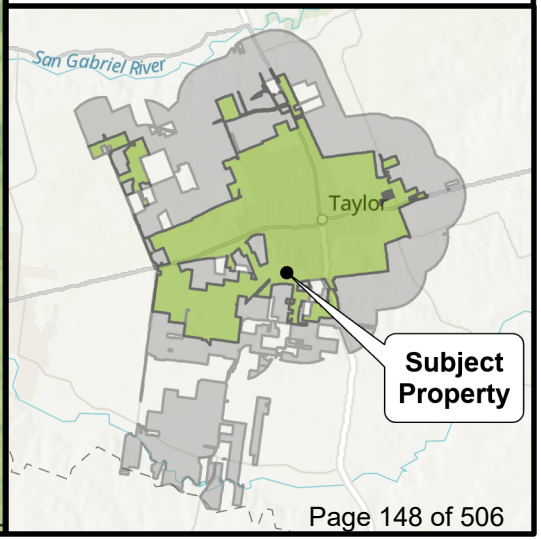
- Planned Development Overlay

- P1: Nature

Place Type Zoning

- P2: Rural
- P5: Urban Center
- EC: Employment Center
- CS: Civic Space

0 330 660
Feet



PZ-2025-2636

SUP for 326 Multifamily Residential Dwellings

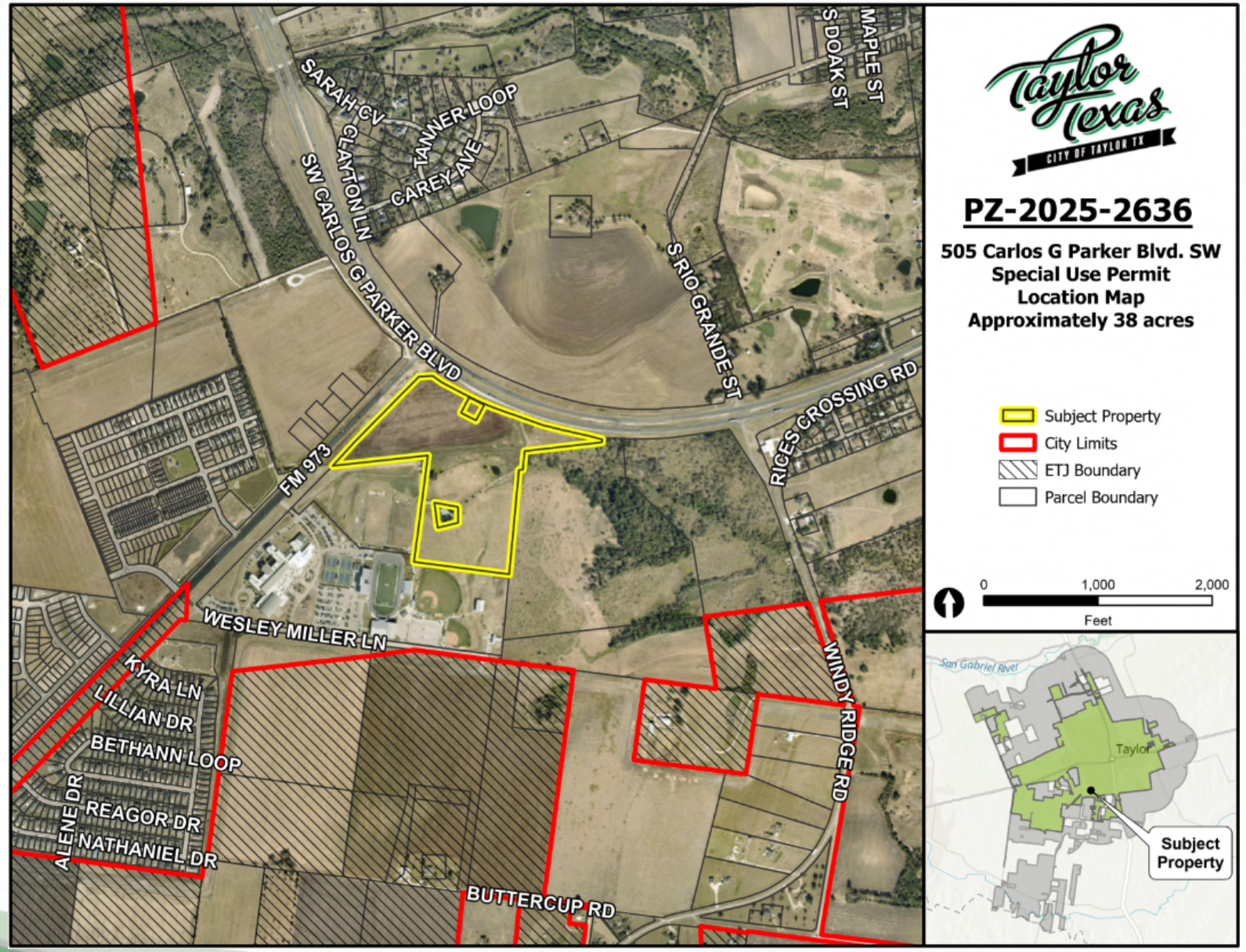
Gateway

Development Process

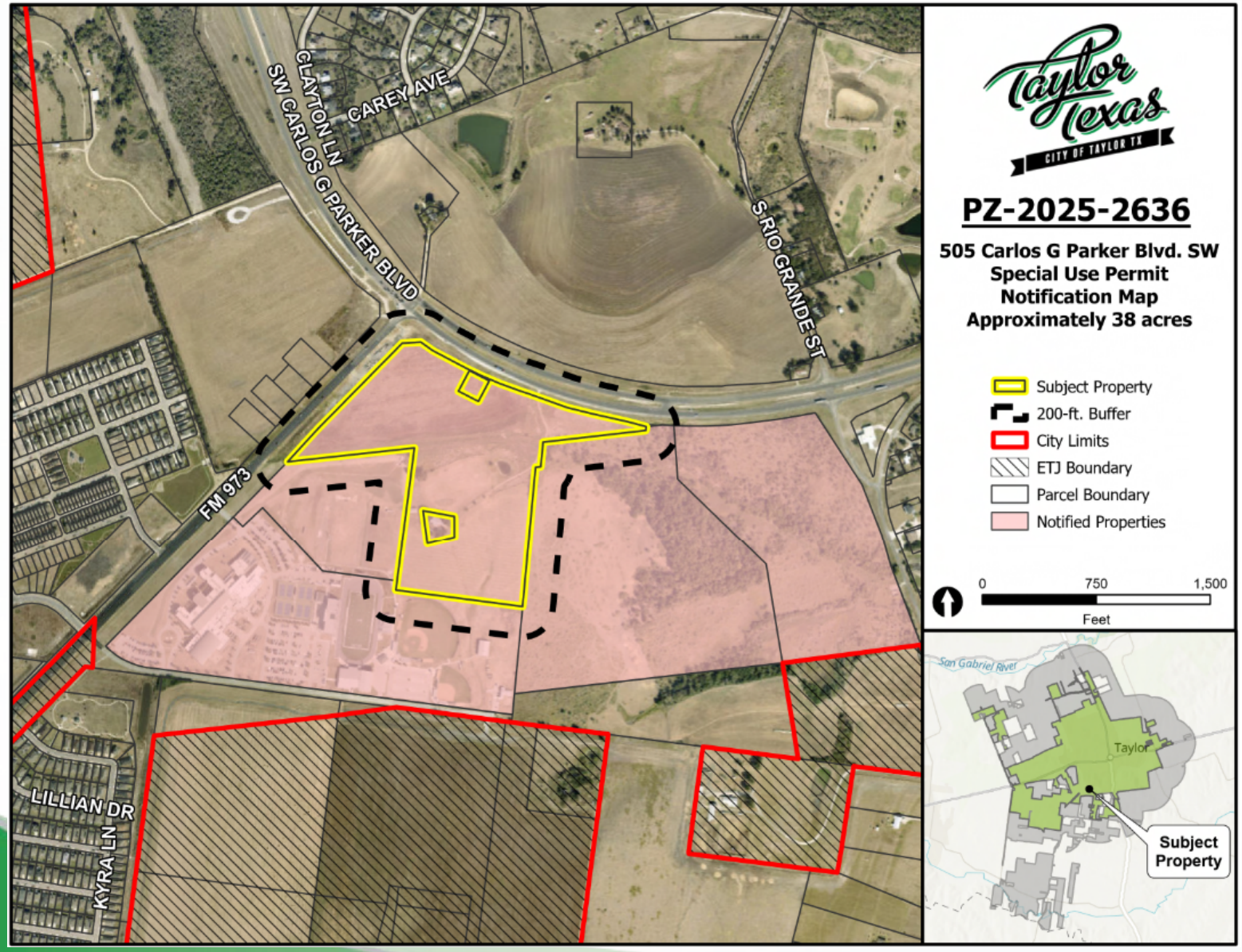
1. **Comprehensive Plan Amendment** – Changes to the Growth Sector, Future Land Use, or Transportation Master Plan. Can also be actions to amend the Comp. Plan to fulfill an Implementation Strategy.
2. **Plan and/or Place Type Designation** – Projects 2.5 acres and greater will go through an Employment Center, Neighborhood, or Infill Neighborhood Plan to layout new Centers or Neighborhoods and allocate Place Type Zoning Districts.
3. **Preliminary Plat–** Division of land into lots (identifying lot boundaries, streets, easements, etc.).
4. **Subdivision Improvement Plans –** Public Infrastructure Plans (Water, Sewer, Drainage).
5. **Final Plat** (Re-Plat) To be recorded after approved.
6. **Site Development** Plans – Engineered or surveyed drawings depicting proposed development on a lot(s).
7. **Building Permit** - Layout of building(s) on lot(s) and detailed construction drawings.

*** Special Use Permit (SUP) - Special Use Permits allow for the approval of land uses with characteristics or operating conditions that do not meet one or more of the criteria of this LDC, but which are in keeping with the intent of the LDC and the Comprehensive Plan.**

Location Map

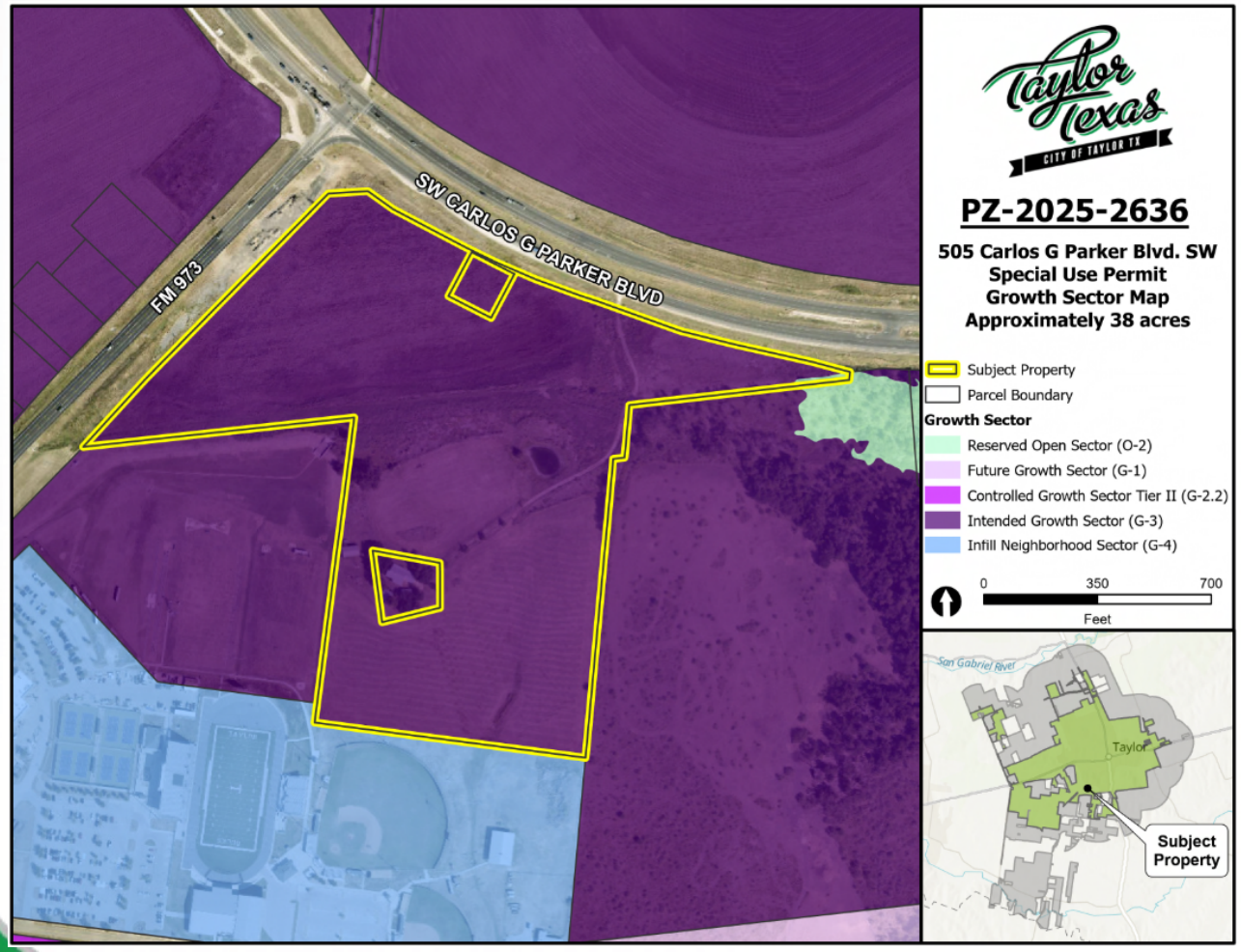


Notification Map



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

Growth Sector & Future Land Use Map



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2636

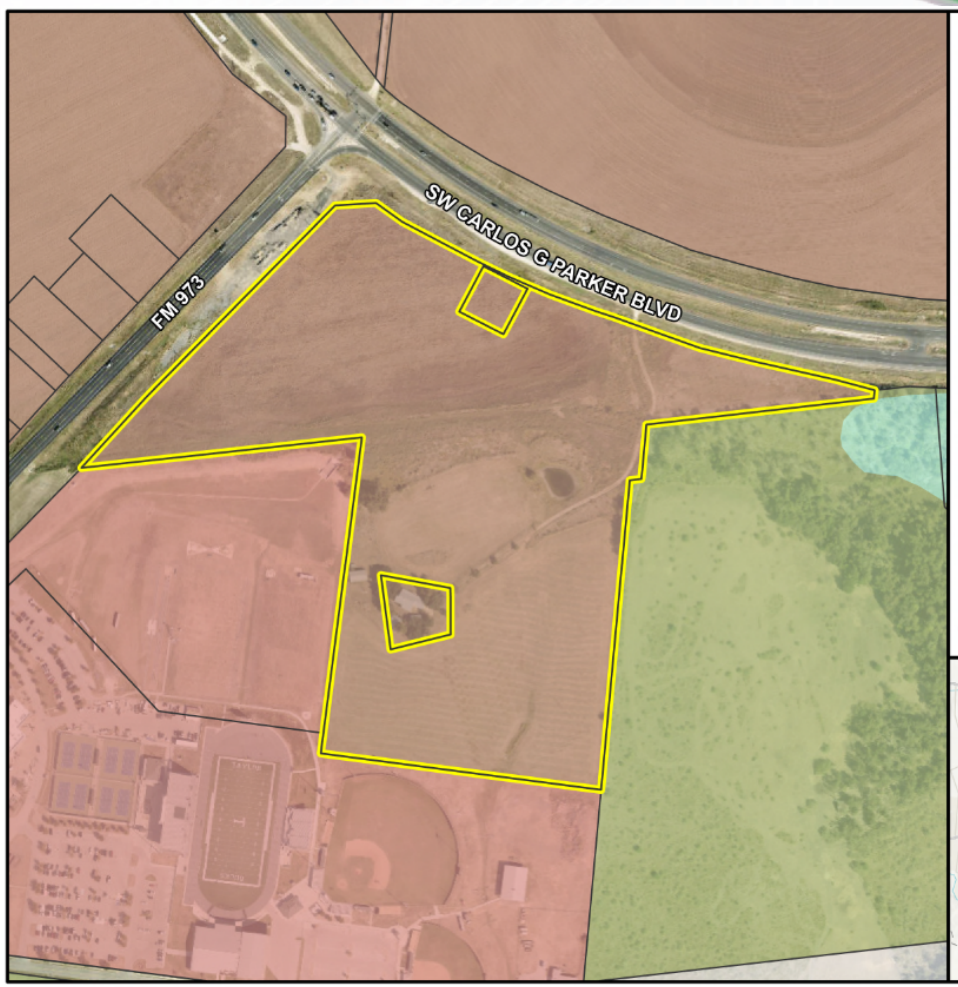
505 Carlos G Parker Blvd. SW
Special Use Permit
Growth Sector Map
Approximately 38 acres

- Subject Property
- Parcel Boundary

Growth Sector

- Reserved Open Sector (O-2)
- Future Growth Sector (G-1)
- Controlled Growth Sector Tier II (G-2.2)
- Intended Growth Sector (G-3)
- Infill Neighborhood Sector (G-4)

0 350 700
Feet



Taylor Texas
CITY OF TAYLOR TX

PZ-2025-2636

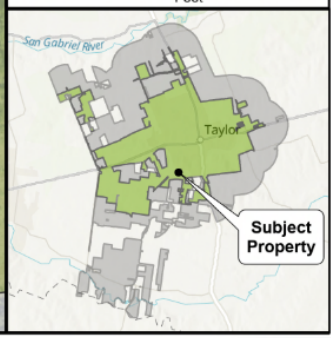
505 Carlos G Parker Blvd. SW
Special Use Permit
Future Land Use Map
Approximately 38 acres

- Subject Property
- Parcel Boundary

Future Land Use

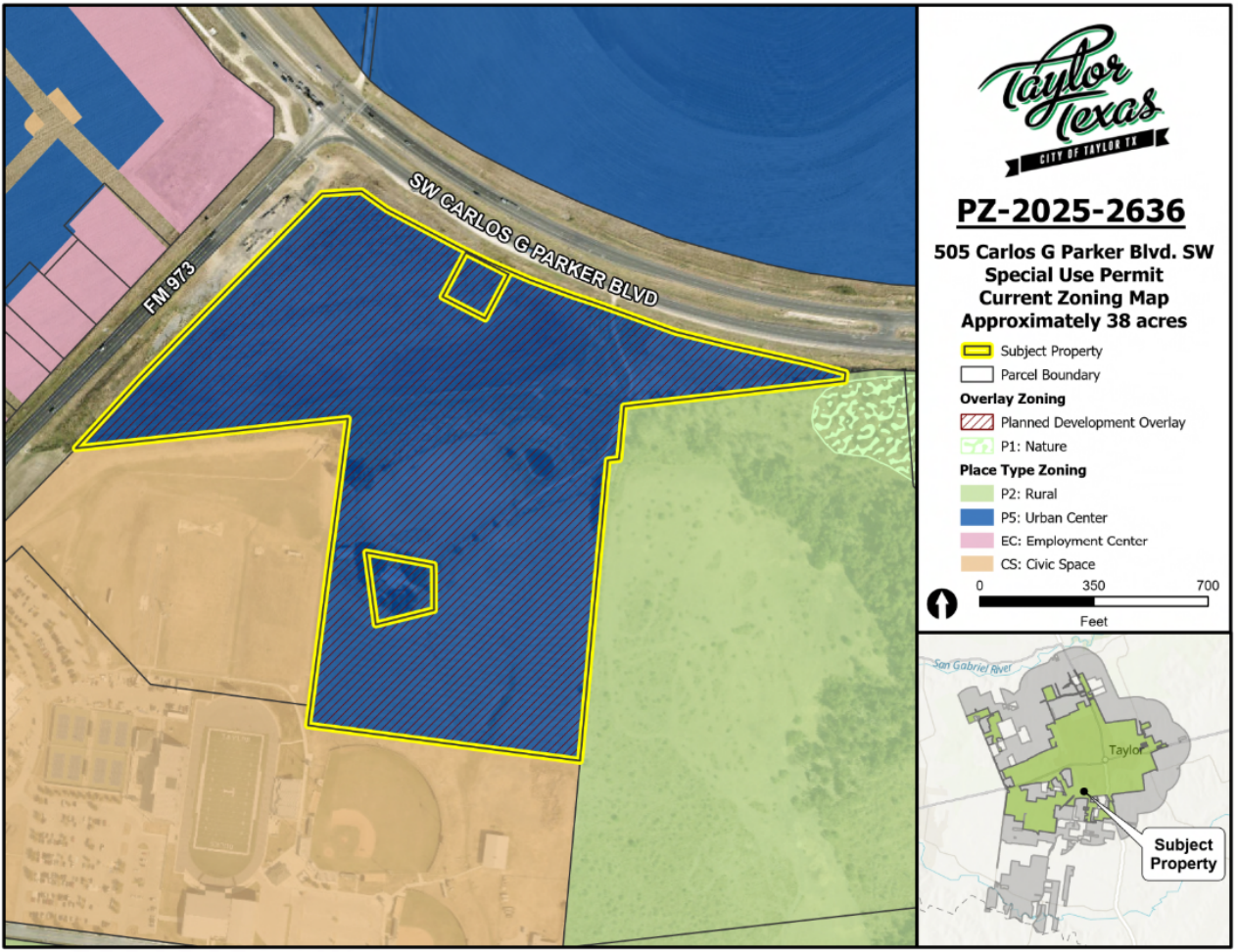
- Area of Minimal Change
- Neighborhood Greenfield
- Civic: Community
- Market: Community
- Open Space

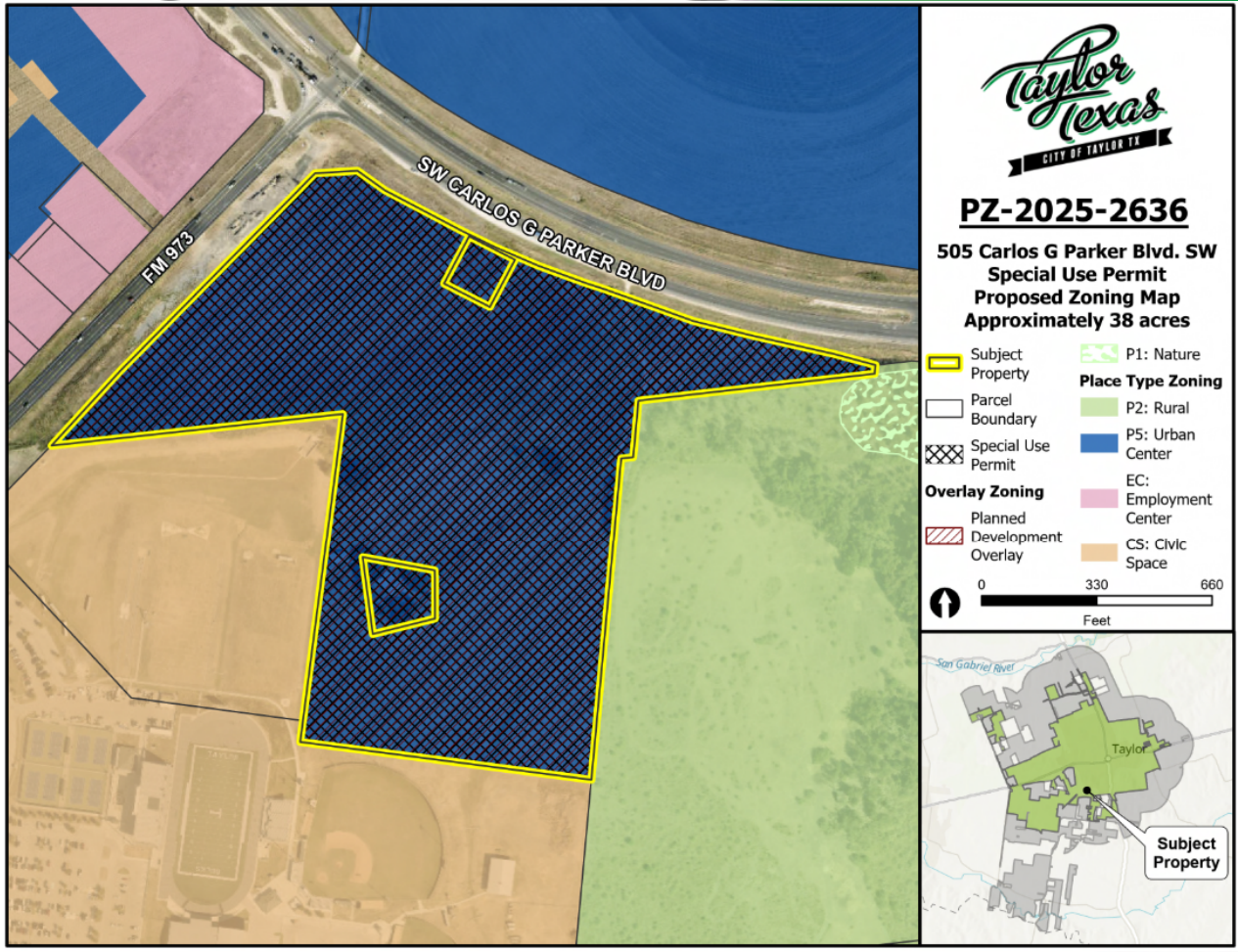
0 350 700
Feet



Taylor Texas
CITY OF TAYLOR TX

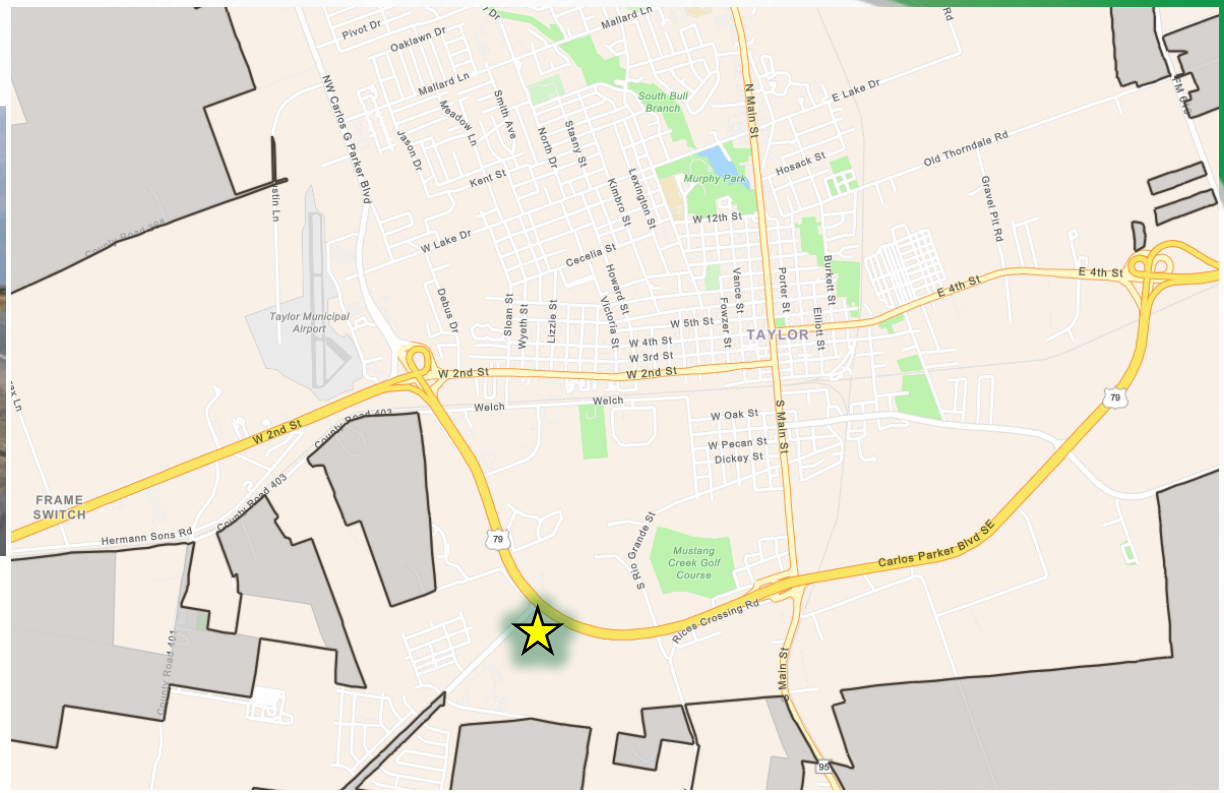
Current Zoning & Proposed Zoning





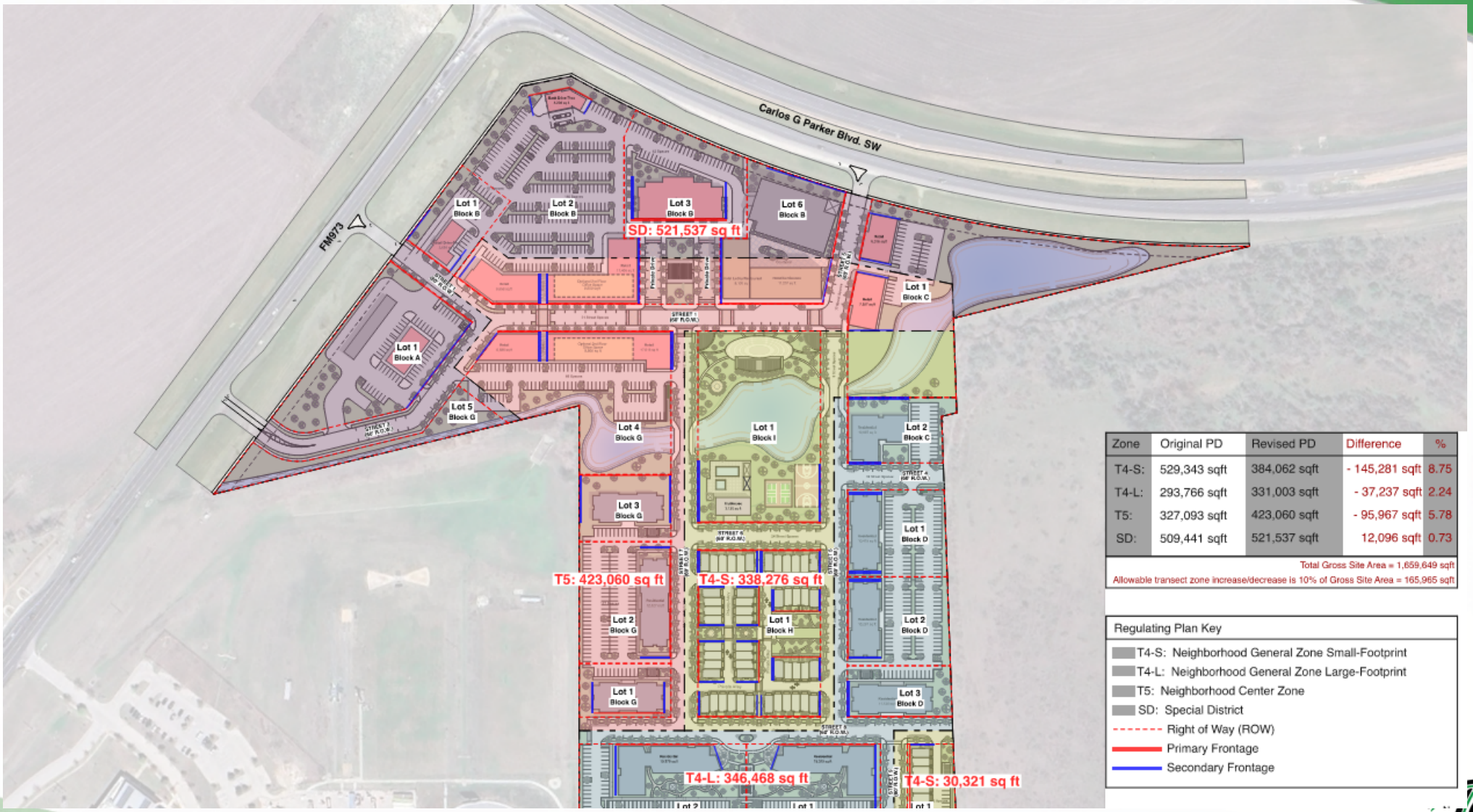
Site in Context

Subject site looking southwest from Carlos G Parker Blvd.



Site Location

Proposed Gateway Plan



Zone	Original PD	Revised PD	Difference	%
T4-S:	529,343 sqft	384,062 sqft	- 145,281 sqft	8.75
T4-L:	293,766 sqft	331,003 sqft	- 37,237 sqft	2.24
T5:	327,093 sqft	423,060 sqft	- 95,967 sqft	5.78
SD:	509,441 sqft	521,537 sqft	12,096 sqft	0.73

Total Gross Site Area = 1,659,649 sqft
Allowable transect zone increase/decrease is 10% of Gross Site Area = 165,965 sqft

Regulating Plan Key

- T4-S: Neighborhood General Zone Small-Footprint
- T4-L: Neighborhood General Zone Large-Footprint
- T5: Neighborhood Center Zone
- SD: Special District
- Right of Way (ROW)
- Primary Frontage
- Secondary Frontage

Original PD Gateway Plan

What is Changing?

The applicant is proposing the following changes and have given the following reasons to justify the amendment

- Land Use Adjustments – Updates to the allocation of commercial, residential, and mixed-use spaces to reflect current economic and community needs.
- Circulation & Roadway Enhancements – Modifications to internal road alignments to improve traffic flow, parking count increase by 2%, pedestrian accessibility, and emergency access.
- Density & Lot Configuration Updates – Adjustments to unit count, lot sizes, and transect zones to optimize land use while maintaining compliance with city standards.
- Open Space & Amenities Revisions – Refinements to park space, landscaping, and public gathering areas to enhance livability and environmental sustainability.
- Utility & Infrastructure Considerations – Coordination of water, wastewater, and drainage plans with city engineering requirements to support long-term serviceability.

What is Changing?

	Original PD	Revised PD
	Units / GFS	Units / GSF
Townhouses	62 Units / 148,472 sqft	58 Units / 147,900 sqft
Multi-family	256 Units / 271,401 sqft	326 Units / 342,425 sqft
Clubhouse	4,500 sqft	3,120 sqft
Retail / Restaurant	75,805 sqft	100,537 sqft
Hotel	300 Keys / 107,722 sqft	165 Keys / 88,435 sqft
Detention Pond Area	86,046 sqft	137,085 sqft

- **Townhome – 4 units**
- **Multifamily + 70 units**

Staff Analysis

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

1. **Is the Special Use Permit with the Comprehensive Plan?**
   - The Plan is consistent with the Comprehensive Plan. The proposed SUP would allow uses that are consistent with the future land use.
2. **Is the Special Use Permit compatible with the surrounding area?**
   - The plan is compatible with the surrounding properties.
3. **Does the Special Use Permit promote 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

Staff Analysis

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
   - The property will be able to tie into the existing infrastructure to serve this property.

5. **Do current conditions indicate that a Special Use Permit is necessary?**
   - The property is currently zoned P5: Urban Center with Planned Development Overlay and the proposed amendments to the Neighborhood plan require an SUP to allow the increase in multifamily units.

P&Z Recommendation

On February 10, 2026, the Planning and Zoning Commission heard the presentation from the applicant and discussed the SUP process for bringing this request back to the Commission, traffic in the area and the intersection of FM973 and CGP, and the impact study for upgrades to existing and new signals.

The Planning and Zoning Commission voted (**8-0**) to **recommend approval** of the request for a Special Use Permit referred to as Gateway.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 11.

Agenda Title: **Hold a public hearing and introduce Ordinance 2026-12, regarding a request for a Place Type Amendment from P4:Mix to P3M:Manufactured Housing for property generally located at 1025 Scott Street, legally described as approximately 0.15 acres of land situated in the P. Coursey Survey, Abstract 131, Block 317, Tract 12, more particularly described by Williamson Central Appraisal District Parcel R018962, Taylor, Williamson County, Texas.**

Council Action to be Taken: Hold a public hearing and introduce the ordinance.

Department Submitted: Development Services Department

Staff Contact: Martin Griggs, Director of Development Services

1. PURPOSE / DESCRIPTION

A request for a Place Type Amendment from P4: Mix to P3M: Manufactured Housing for a property generally located at 1025 Scott Street. The applicant is requesting the Place Type Amendment to P3M: Manufactured Housing, to allow for a manufactured home use. Existing development in the area consists of single-family residences, manufactured homes, and vacant lots. The area is primarily zoned P4: Mix, with three lots zoned P3: Neighborhood along Scott Street. P4: Mix and P3 Neighborhood zoning do not permit the manufactured homes use. The existing manufactured homes within this neighborhood are situated on lots zoned P4: Mix and are therefore considered legal nonconforming uses. This area is currently underutilized, as indicated by its future land use and growth sector designations. The future land use is designated as Neighborhood Infill, and the growth sector is identified as Infill Neighborhood Sector (G-4), both of which encourage infill development that generally matches the character of the surrounding area while allowing for incremental increases in density. If this Place Type Amendment is approved, the next step will be the submittal of a minor plat, as the subject property is not currently platted. Per Section 3.5.1 of the Land Development Code (LDC), no permit may be issued, or utility services established for any parcel unless such property has been platted or determined to be exempt.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Upon analyzing the request for a Place Type Amendment from P4: Mix to P3M: Manufactured, the proposed request is not consistent with the surrounding Place Types but is consistent with the Future Land Use and Growth Sector from the Comprehensive Plan.
The request is consistent with the following Land Use Policies outlined in the 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 is not located in an area that contains a floodplain
- LU9 – Promote development patterns that maximize the use of existing infrastructure and land before expanding infrastructure to underdeveloped areas.
    - The development is already served by existing infrastructure.

The Place Type Amendment is inconsistent with other spot zoning in the area. The amendments to P3 Neighborhood have been made to support single family residential construction.

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

On February 10, 2026, the Planning and Zoning Commission voted (8-0) to recommend approval of the request. Commissioners raised questions regarding the current condition of the lot, noting that vehicles are presently being stored on the property. Staff acknowledged that upon placement of the manufactured home, the vehicles will need to be removed from the property.

1. Is the Place Type Amendment consistent with the Comprehensive Plan?
    - The request is consistent with the Comprehensive Plan Land Use policy and the Future Land Use and Growth Sectors. The proposed manufacture home would use existing infrastructure and increase density in the area

2. Is the Place Type Amendment compatible with the surrounding area?
    - The Place Type is compatible with the current adjacent uses. It is inconsistent with the neighborhood as it is currently transitioning to P3: Neighborhood, this zoning does not permit manufactured housing as a primary structure

3. Does the Place Type Amendment promote public health, safety, or general welfare?
    - Staff analysis determined that the proposed zone change will likely promote public health, safety, and general welfare. Google maps indicate that this lot was used for car storage which conflicts with the adjacent residential use. The change of use to a dwelling is more consistent with the surrounding uses.

4. Is adequate infrastructure available or planned to meet the needs of the proposed land use?
    - The property is currently adequately served by water and wastewater.

5. Do current conditions indicate that a Place Type Amendment is necessary?
    - The property is currently zoned P4: Mix and the proposed Building Type of Manufactured Home is considered non-conforming. The place type amendment is needed to allow the proposed building type to be compliant with the Land Development Code.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Public Hearing: February 10, 2026
City Council Public Hearing: February 26, 2026
City Council Action: March 12, 2026

7. OTHER OPTIONS

8. ATTACHMENTS

1. _04a_PZ 2025-2637 Letter of Intent
2. _04b_PZ 2025-2637 Location Map
3. _04c_PZ 2025-2637 Notification Map
4. _04d_PZ 2025-2637 Future Land Use
5. _04e_PZ 2025-2637 Growth Sector
6. _04f_PZ 2025-2637 Current Zoning
7. _04g_PZ-2025-2637 Draft Ordinance
8. _04g_EXHIBIT A_PZ 2025-2637 Survey
9. _04g_EXHIBIT B_PZ 2025-2637 Proposed Zoning
10. PZ-2025-2637-PPT

November 21, 2025

Development Services Department

400 Porter St.

Taylor, TX 76574

RE: Rezoning letter of intent

Proposed P3M

Location: 1025 Scott St. Taylor Tx 76574

Existing Zoning: P4 MIX

Proposed Zoning: P3M(Manufactured Housing)

To Whom it May Concern,

We are requesting zoning change of AWT0131 Coursey, P. Sur., Block 317, Tract 12, Acres .15 in

We are requesting zoning change of AWT0131 Coursey, P. Sur., Block 317, Tract 12, Acres .15 in Williamson County, Texas. Located Scott st. fron its current zoning P4 MIX to P3M Manufacturing Housing to place a mobile home there instead of building something. Building a house or another type structure does not make much sense, since the railroad track are just across the street and the ground is always shaking and vibration when the train drives by. the foundation on any structure won't last and eventually will move and crack over time, making it a really expensive fix on the structure. the mobile makes more sense because it is cheaper, easier and faster to just level it over the years.

Doing the rezoning won't affect anything, since the neighborhood is a residential zone already, filled with more mobile homes sitting on the street along with a couple of other old homes. The lot used to have another house sitting on it, but was either demolished or burned down. The utilities for it are already on the ground and will not be a burden on the city or neighborhood.

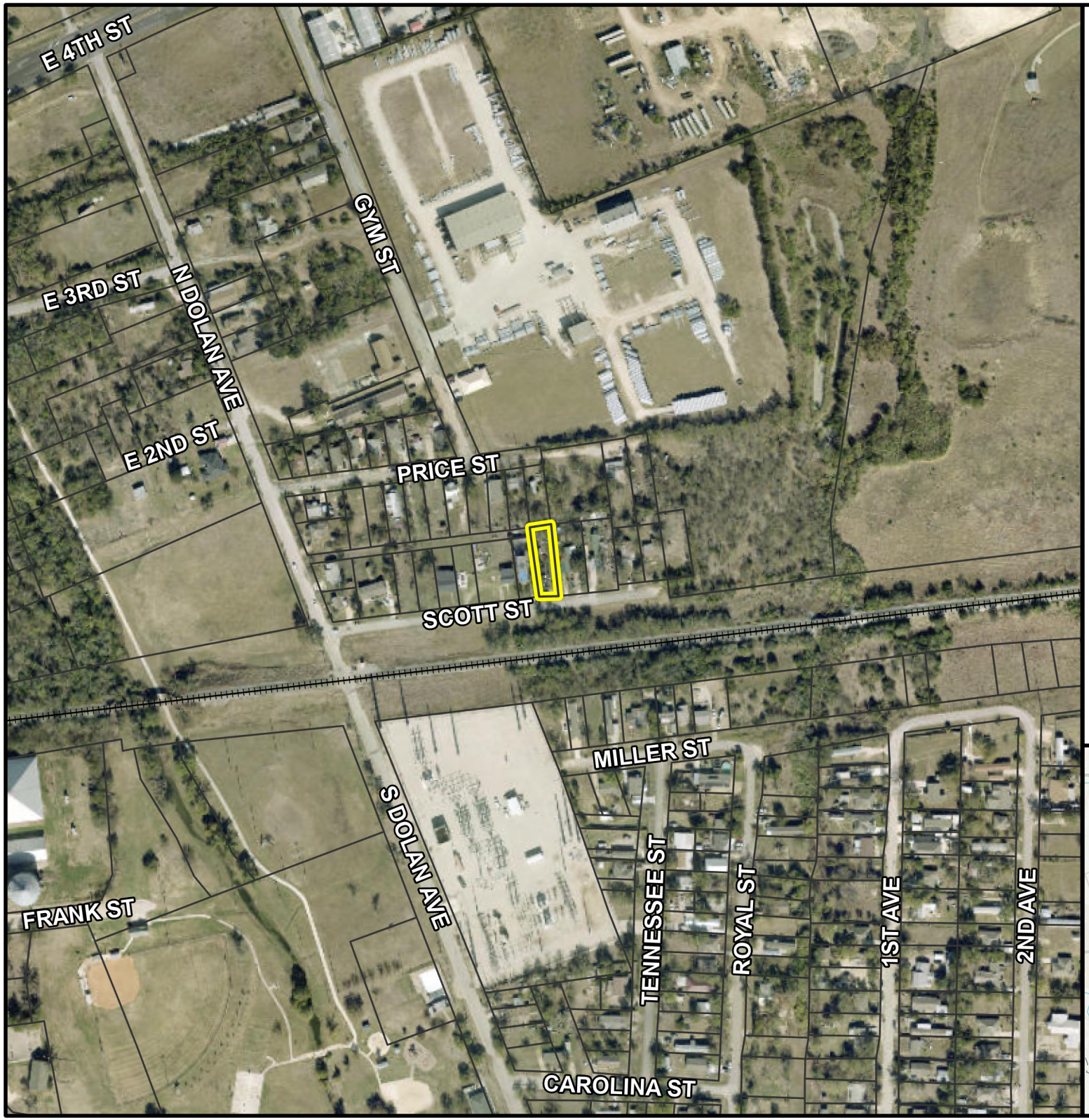
This rezoning will still go along with the city's plan to have more residential places for all the people moving into town to work for Samsung. That will mean more money being spend and kept within the city.

We would really apreciate if the zoning change was permited and if you have any questions or concerns, please don't hesitate to reach out. Thanks for your time.

Maria Salud Tierrablanca Cano

1103 Scott St

Taylor, TX 76574



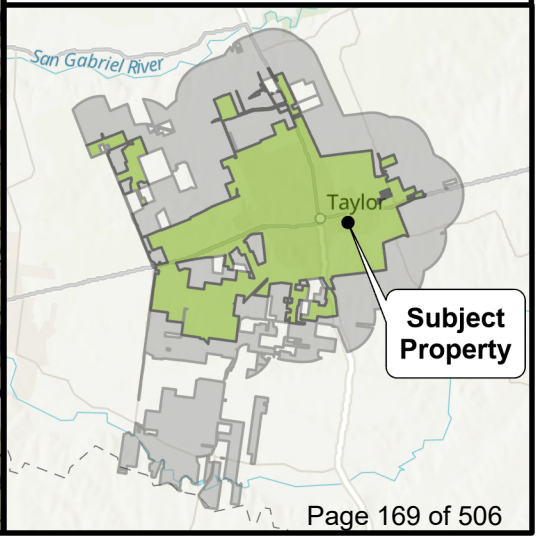
Taylor Texas
CITY OF TAYLOR TX

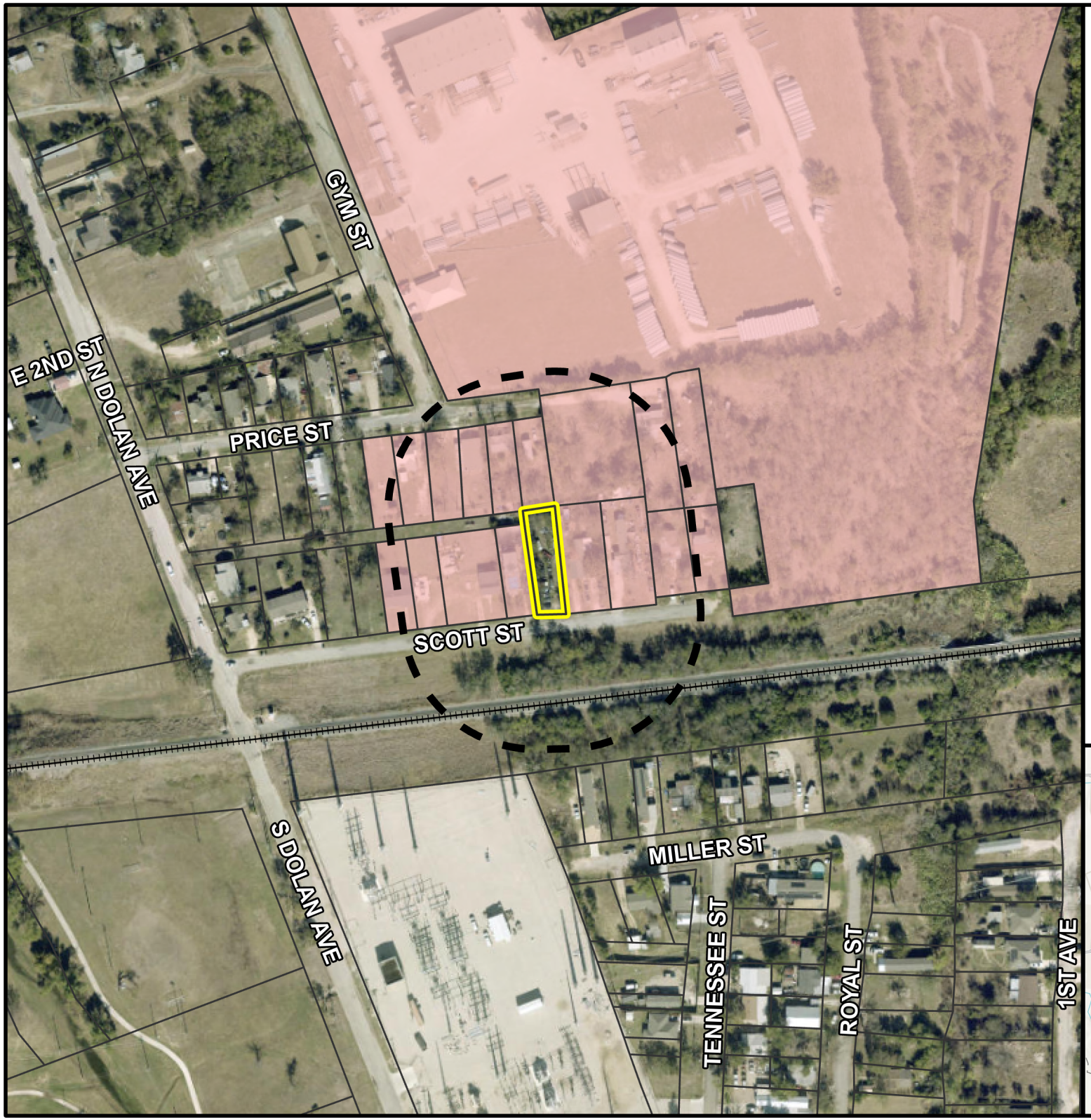
PZ-2025-2637

1025 Scott St.
Place Type Amendment
Location Map
Approximately 0.2 acres

Subject Property
Parcel Boundary

0 300 600
Feet



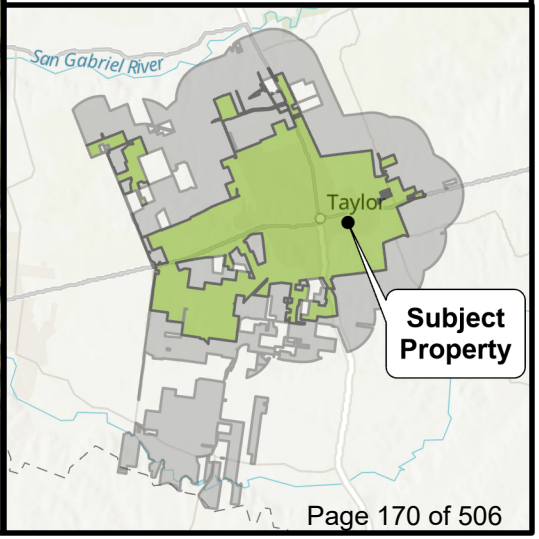


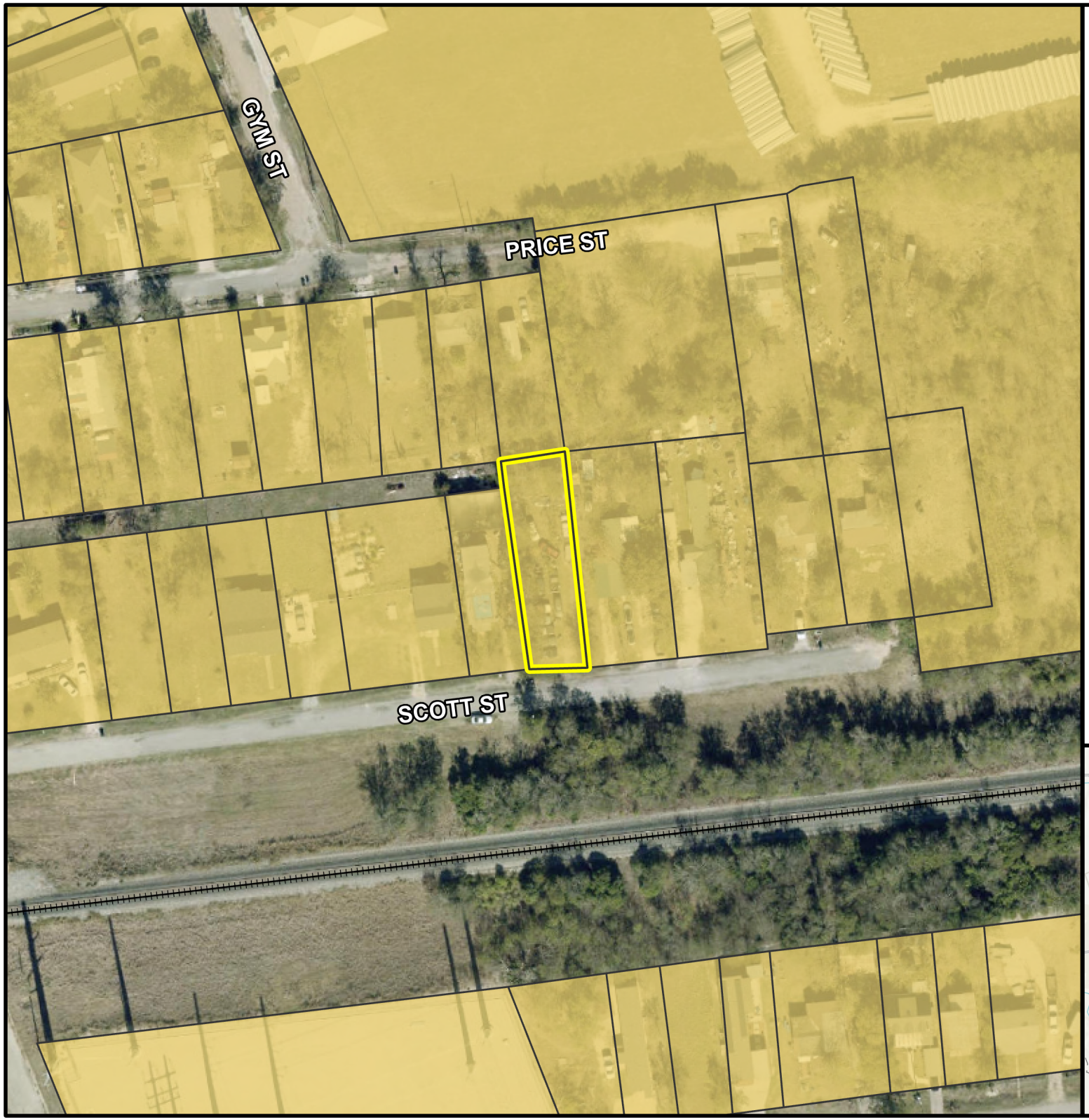
PZ-2025-2637

1025 Scott St.
Place Type Amendment
Notification Map
Approximately 0.2 acres

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

0 200 400
Feet





PZ-2025-2637

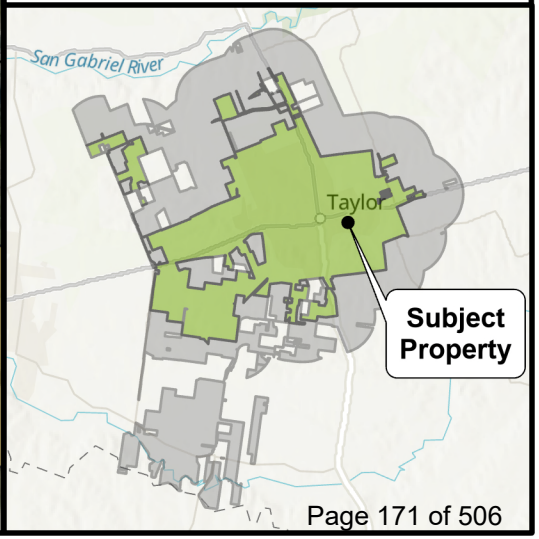
1025 Scott St.
Place Type Amendment
Future Land Use Map
Approximately 0.2 acres

Subject Property
Parcel Boundary

Future Land Use

Neighborhood Infill

0 100 200
Feet



PZ-2025-2637

1025 Scott St.
Place Type Amendment
Growth Sector Map
Approximately 0.2 acres

Subject Property

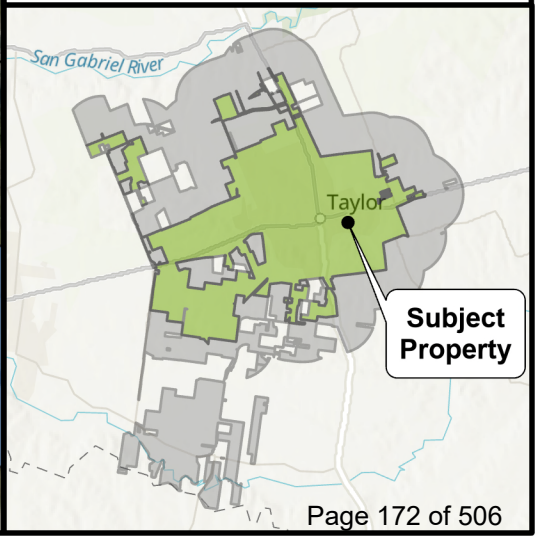
Parcel Boundary

Growth Sector

Infill Neighborhood Sector (G-4)

0 100 200

Feet



PZ-2025-2637

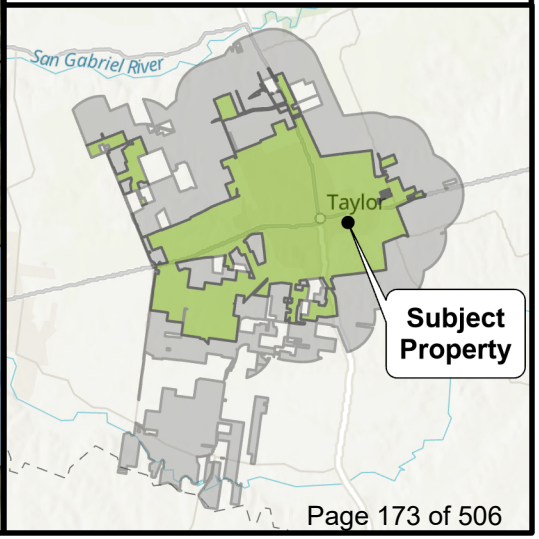
1025 Scott St.
Place Type Amendment
Current Zoning Map
Approximately 0.2 acres

- Subject Property
- Parcel Boundary

Place Type Zoning

- P3: Neighborhood
- P3M: Manufactured Housing
- P4: Mix
- CS: Civic Space

0 100 200
Feet



ORDINANCE NO. 2026-12

AN ORDINANCE CHANGING THE PLACE TYPE ZONING OF PROPERTY LOCATED AT 1025 SCOTT STREET FROM P4 – MIX TO P3M – MANUFACTURED HOUSING, 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 February 26th, 2026, 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 February 10, 2026, 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 P4 – Mix to P3M – Manufactured Housing at property located at 1025 Scott 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

DRAFT

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 2026-12 was introduced before the Taylor City Council on the 26th day of February 2026.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2026.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder,
City Attorney

DRAFT

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. 2026-12 passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2026, 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 _____ 2026.

_____
Lucy Aldrich
City Clerk

DRAFT

EXHIBIT A

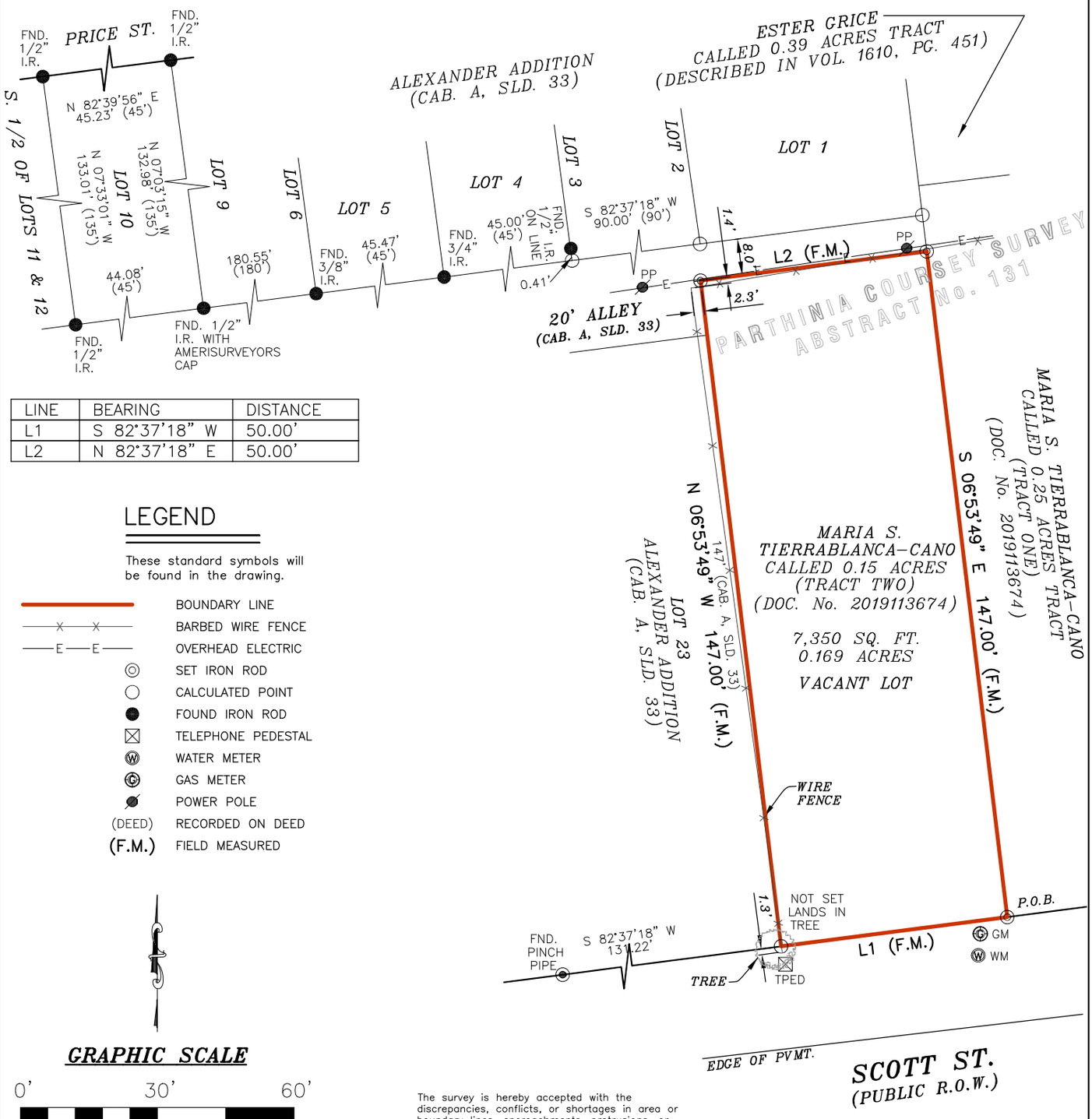
(Metes & Bounds Survey)

DRAFT

EXHIBIT B

(Proposed Place Type Map)

DRAFT



LINE	BEARING	DISTANCE
L1	S 82°37'18" W	50.00'
L2	N 82°37'18" E	50.00'

LEGEND

These standard symbols will be found in the drawing.

- BOUNDARY LINE
- BARBED WIRE FENCE
- OVERHEAD ELECTRIC
- SET IRON ROD
- CALCULATED POINT
- FOUND IRON ROD
- TELEPHONE PEDESTAL
- WATER METER
- GAS METER
- POWER POLE
- (DEED) RECORDED ON DEED
- (F.M.) FIELD MEASURED

GRAPHIC SCALE

0' 30' 60'

1 Inch = 30 Feet

The survey is hereby accepted with the discrepancies, conflicts, or shortages in area or boundary lines, encroachments, protrusions, or overlapping of Improvements shown.

X _____.

X _____.

BEARING BASIS:
TEXAS STATE PLANE GRID BEARINGS, TEXAS CENTRAL ZONE, NAD83 (CORS)

At date of this survey, the property is in FEMA designated ZONE __X___, Area of Minimal Flood Hazard, as verified by FEMA Map Panel No. 48491C 0534 F effective date of DECEMBER 20, 2019 Exact designations can only be determined by a Elevation Certificate. This information is subject to change as a result of future FEMA Map revisions and/or amendments.

SURVEYOR'S NOTE(S):
THIS SURVEY IS PRODUCED WITHOUT THE ADDITION OF RESEARCH FROM A TITLE OR A TITLE ABSTRACT COMPANY. THEREFORE, ADDITIONAL DEED OR REAL PROPERTY RESTRICTIONS, SUCH AS EASEMENTS OR SETBACKS, MAY APPLY THAT ARE NOT GRAPHICALLY OR OTHERWISE SHOWN, AND/OR LISTED ON THIS SURVEY. THE RESTRICTIONS, ADDRESSED HEREON, ARE AS ALREADY KNOWN TO THE UNDERSIGNED, TO AFFECT THIS SUBDIVISION. THEIR DEPICTIONS ARE NOT MEANT TO REPRESENT ALL POSSIBLE ESMTS. AND SETBACKS THAT MAY APPLY TO THIS LOT.

I, ROBERT W. JOHNSTON, a Registered Professional Land Surveyor in the State of Texas, do hereby certify to ---
and ---
that the above map is true and correct according to an actual field survey, made by me on the ground or under my supervision, of the property shown hereon. I further certify that all easements and rights-of-way of which I have been advised are shown hereon and that, except as shown, there are no visible encroachments, no visible overlapping of improvements and no apparent discrepancies or conflicts in the boundary lines, and no visible physical evidence of easements or rights-of-way as of the date of the field survey. I further certify that this survey meets or exceeds the minimum standards established by the Texas Board of Professional Engineers and Land Surveyors (Section 138.89).

Borrower/Owner: MARIA S. TIERRABLANCA-CANO
Address: 1025 SCOTT ST., TAYLOR, TX 76574 GF No. --

Legal Description of the Land:
AW0131 Coursey, P. Sur., Block 317, Tract 12, Acres 0.15 in Williamson County, Texas.

SUBJECT TO RESTRICTIVE COVENANTS AND/OR EASEMENTS RECORDED IN:

FINAL "BOUNDARY" SURVEY

JOB NO.:	2510107374	NO.	REVISION	DATE
DATE:	11/06/25	SETS		11/11/25
DRAWN BY:	JD/SAT			
APPROVED BY:	RWJ			

STATE OF TEXAS REGISTERED ROBERT W. JOHNSTON 5579 PROFESSIONAL LAND SURVEYOR

ROBERT W. JOHNSTON R.P.L.S.
Registered Professional Land Surveyor
Registration No. 5579

AMERISURVEYORS EXCELLENCE IN LAND SURVEYING
P.O. BOX 160369
SAN ANTONIO, TEXAS 78280
PHONE: (210) 572 - 1995
WEB: WWW.AMERISURVEYORS.COM

Copyright © AmeriSurveyors LLC. FIRM REGISTRATION NUMBERS 10146400, 10193905. Improvements shown on this survey are for general illustration purposes only and may not portray exact shape and size. Survey is based on a Title report issued by the Title Company listed above issued under Commitment No./GF No. shown on this survey. email questions to: info@amerisurveyors.com

EXHIBIT "A"
METES AND BOUNDS DESCRIPTION

A 0.169 ACRE (7,350 SQ. FT.) TRACT, BEING OUT OF THE PARTHINIA COURSEY SURVEY, ABSTRACT 131, WILLIAMSON COUNTY, TEXAS, BEING ALL OF A CALLED 0.15 ACRE TRACT (TRACT TWO) DESCRIBED IN A DEED TO MARIA TIERRABLANCA-CANO, RECORDED IN DOCUMENT No. 2019113674, OFFICIAL RECORDS OF WILLIAMSON COUNTY, TEXAS, SAID 0.169 ACRE TRACT BEING MORE PARTICULARILY DESCRIBED BY METES AND BOUNDS AS FOLLOWS:

BEGINNING at a 1/2 inch iron rod set in the north right-of-way line of Scott Street (a Public R.O.W.) at the southeast corner of the Tierrablanca-Cano 0.15 acre tract, being also the southwest corner of a called 0.25 acre tract (TRACT ONE) described in a deed to Maria S. Tierrablanca-Cano, recorded in Document No. 2019113674, Official Records of Williamson County, Texas, for the southeast corner hereof,

THENCE South 82° 37' 18" West a distance of **50.00 feet** with the south boundary line of the Tierrablanca-Cano 0.15 acre tract, being also the north right-of-way line of Scott Street, to a calculated point in a Hackberry tree, at the southwest corner of the Tierrablanca-Cano 0.15 acre tract, being also the southeast corner of LOT 23, ALEXANDER ADDITION, according to the plat thereof recorded in Cabinet A, Slide 33, Plat Records of Williamson County, Texas, for the southwest corner hereof, from which a pinched pipe found bears South 82° 37' 18" West a distance of 131.22 feet;

THENCE North 06° 53' 49" West with the east line of LOT 23 of said ALEXANDER ADDITION, passing at 135 feet, the northeast corner of said LOT 23, being also the most southerly east corner of a 20-foot alley of said ALEXANDER ADDITION, and continuing for a total distance of **147.00 feet**, (147 feet, record plat) to 1/2 inch iron rod set an interior corner of said ALEXANDER ADDITION, for the northwest corner hereof;

THENCE North 82° 37' 18' East a distance of **50.00 feet** with the south line of the 20-foot alley, to 1/2 inch iron rod set in the west boundary line of the Tierrablanca-Cano 0.25 acre tract, at the most easterly south corner of said 20-foot alley, for the northeast corner hereof;

THENCE South 06° 53' 49" East a distance of **147.00 feet** with east boundary line of the Tierrablanca-Cano 0.15 acre tract, being also the west boundary line of the Tierrablanca-Cano 0.25 acre tract, to the **POINT OF BEGINNING**, containing 0.169 of an acre (7,350 sq. ft.)**.**

Basis of Bearing: Texas Central NAD 83
All 1/2 Inch iron rods set are capped with "AmeriSurveyors" cap.

STATE OF TEXAS §

November 11, 2025

COUNTY OF BEXAR §

It is hereby certified that the above description was prepared from an actual survey on the ground of the described tract made under my supervision.

Robert W. Johnston,
Registered Professional Land Surveyor
Registration No. 5579

PZ-2025-2637

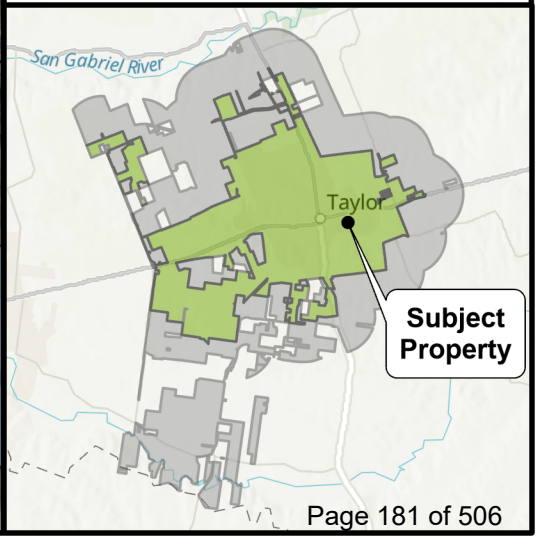
1025 Scott St.
Place Type Amendment
Proposed Zoning Map
Approximately 0.2 acres

- Subject Property
- Parcel Boundary

Place Type Zoning

- P3: Neighborhood
- P3M: Manufactured Housing
- P4: Mix
- CS: Civic Space

0 100 200
Feet



PZ-2025-2637

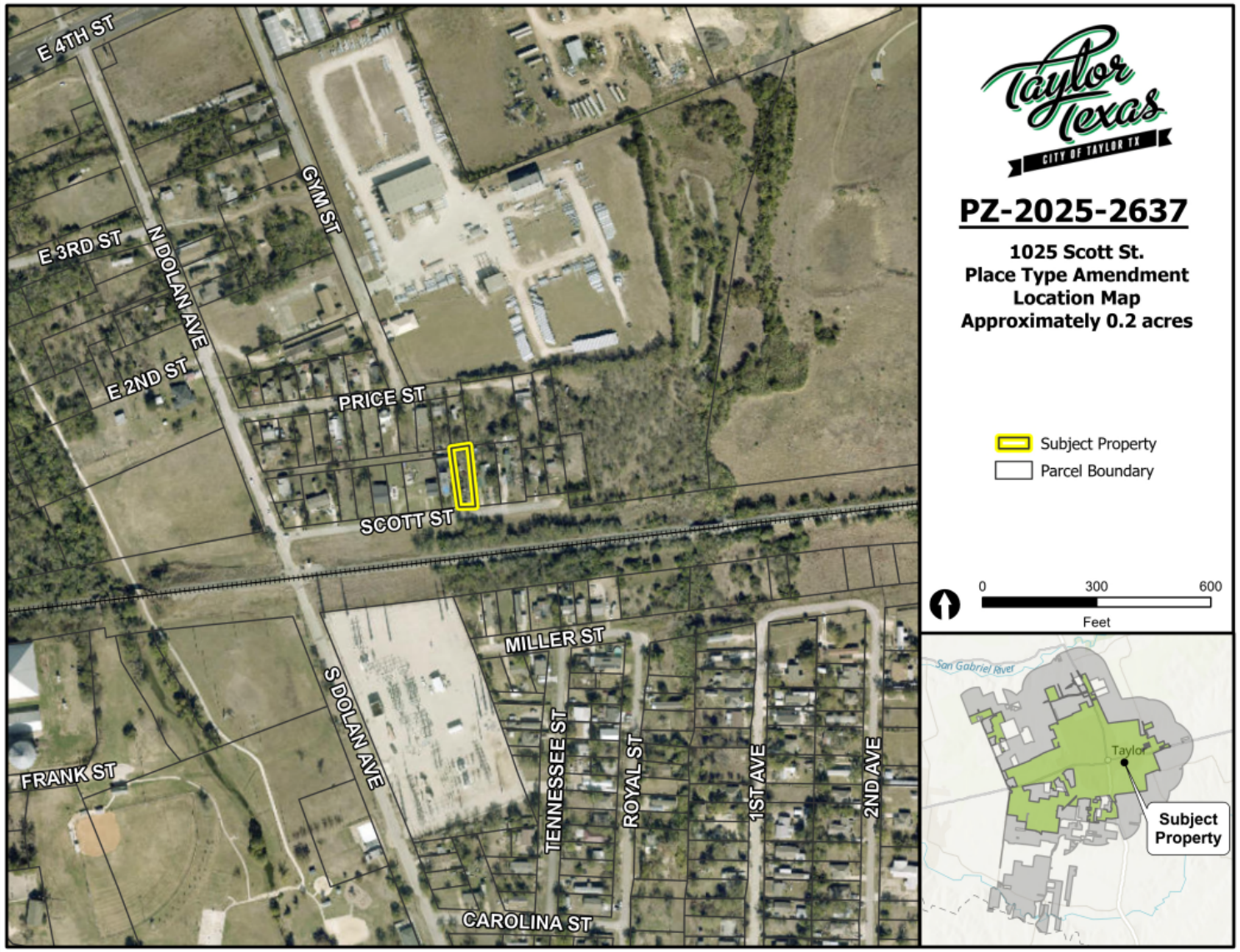
Place Type Amendment from P4 to P3M

1025 Scott Street

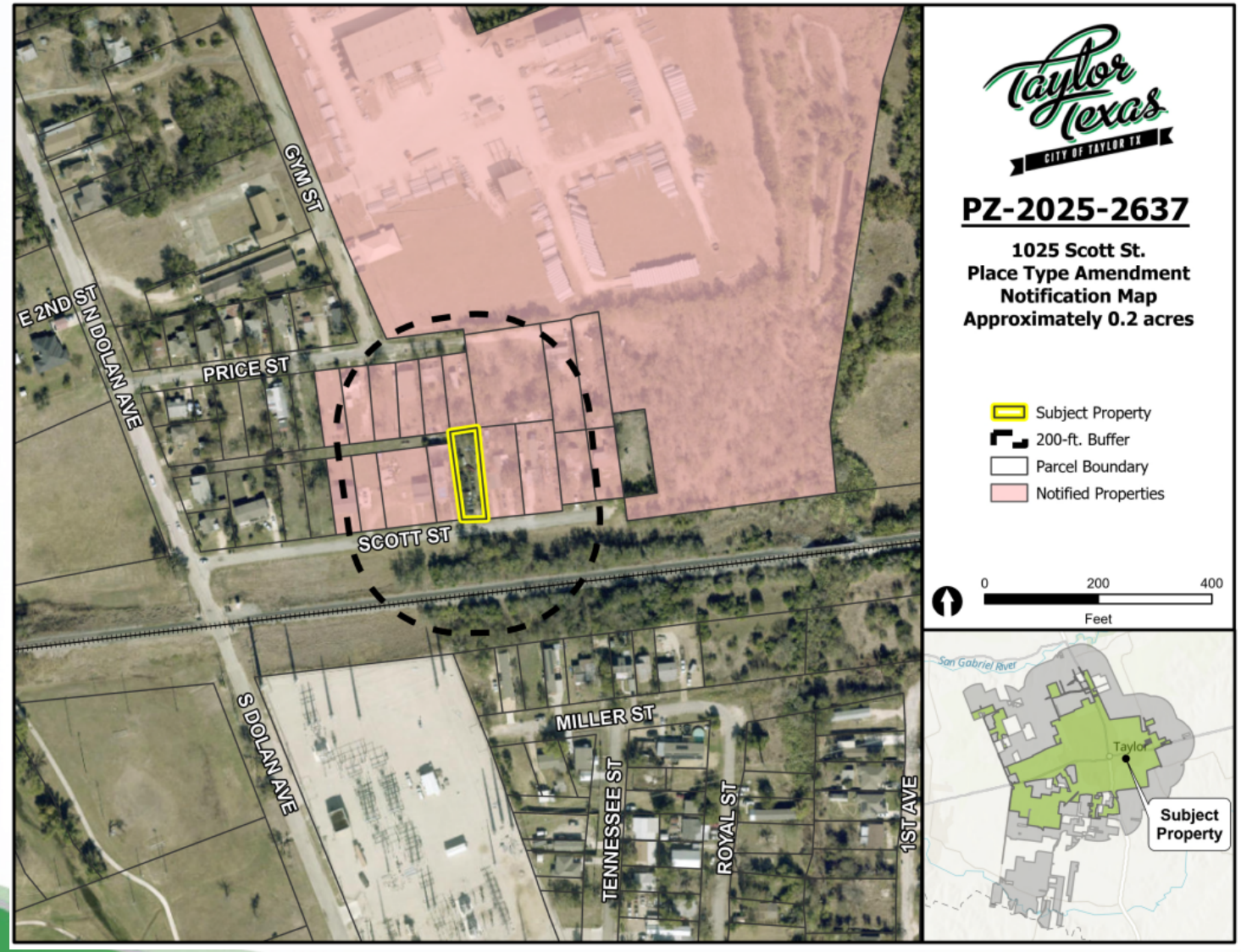
Development Process

1. **Comprehensive Plan Amendment** – Changes to the Growth Sector, Future Land Use, or Transportation Master Plan. Can also be actions to amend the Comp. Plan to fulfill an Implementation Strategy.
2. **Plan and/or Place Type Designation** – Projects 2.5 acres and greater will go through an Employment Center, Neighborhood, or Infill Neighborhood Plan to layout new Centers or Neighborhoods and allocate Place Type Zoning Districts.
3. **Preliminary Plat**– Division of land into lots (identifying lot boundaries, streets, easements, etc.).
4. **Subdivision Improvement Plans** – Public Infrastructure Plans (Water, Sewer, Drainage).
5. **Final Plat** (Re-Plat) To be recorded after approved.
6. **Site Development** Plans – Engineered or surveyed drawings depicting proposed development on a lot(s).
7. **Building Permit** - Layout of building(s) on lot(s) and detailed construction drawings.

Location Map

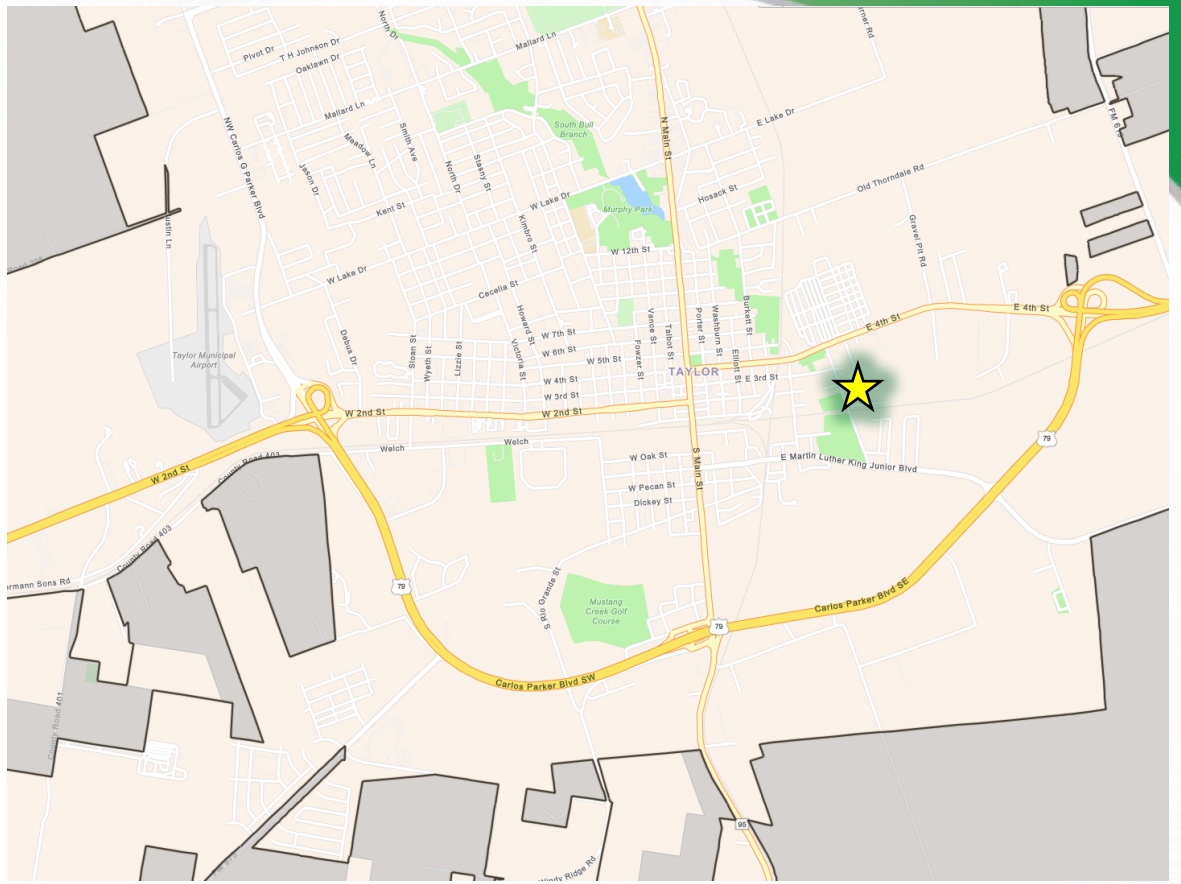


Notification Map



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

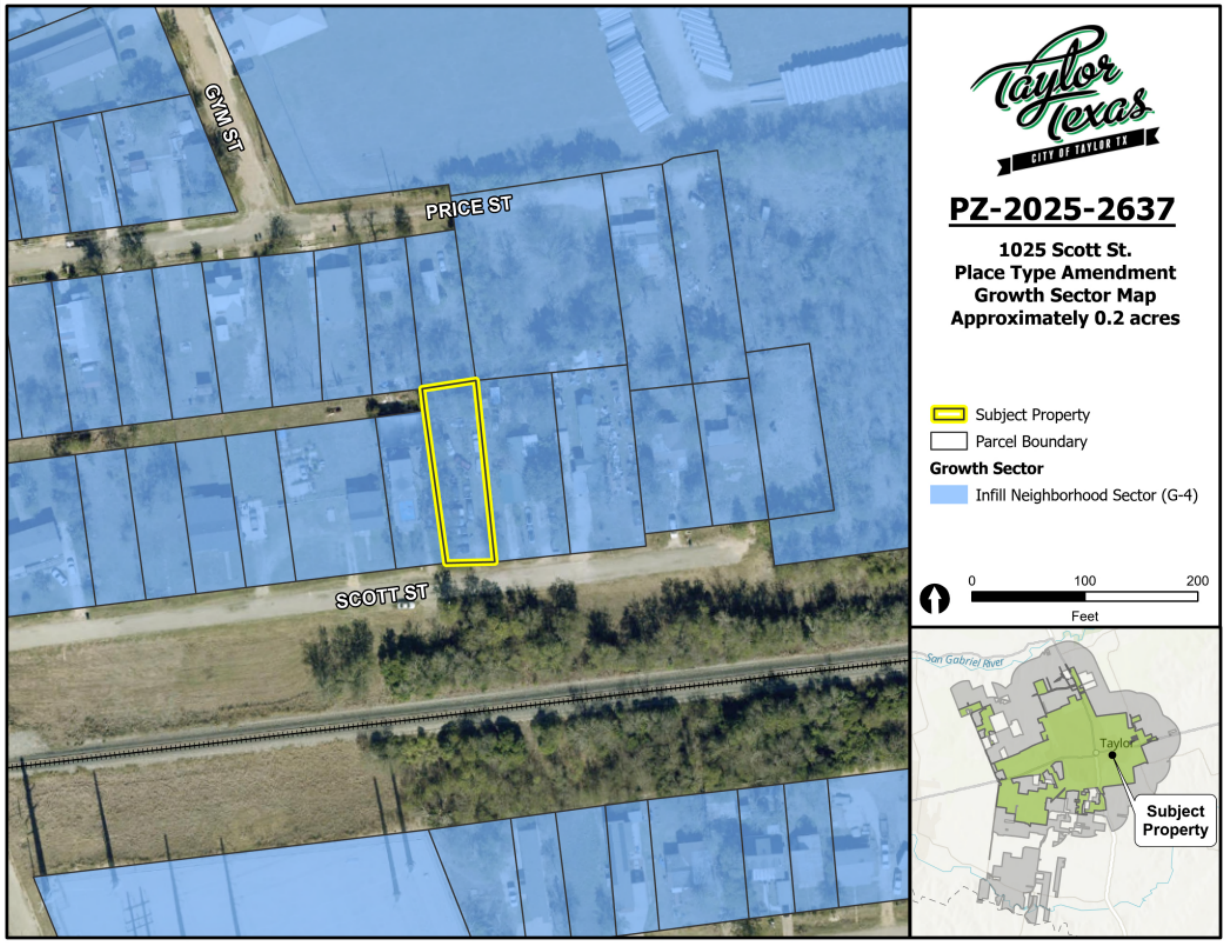
Site in Context

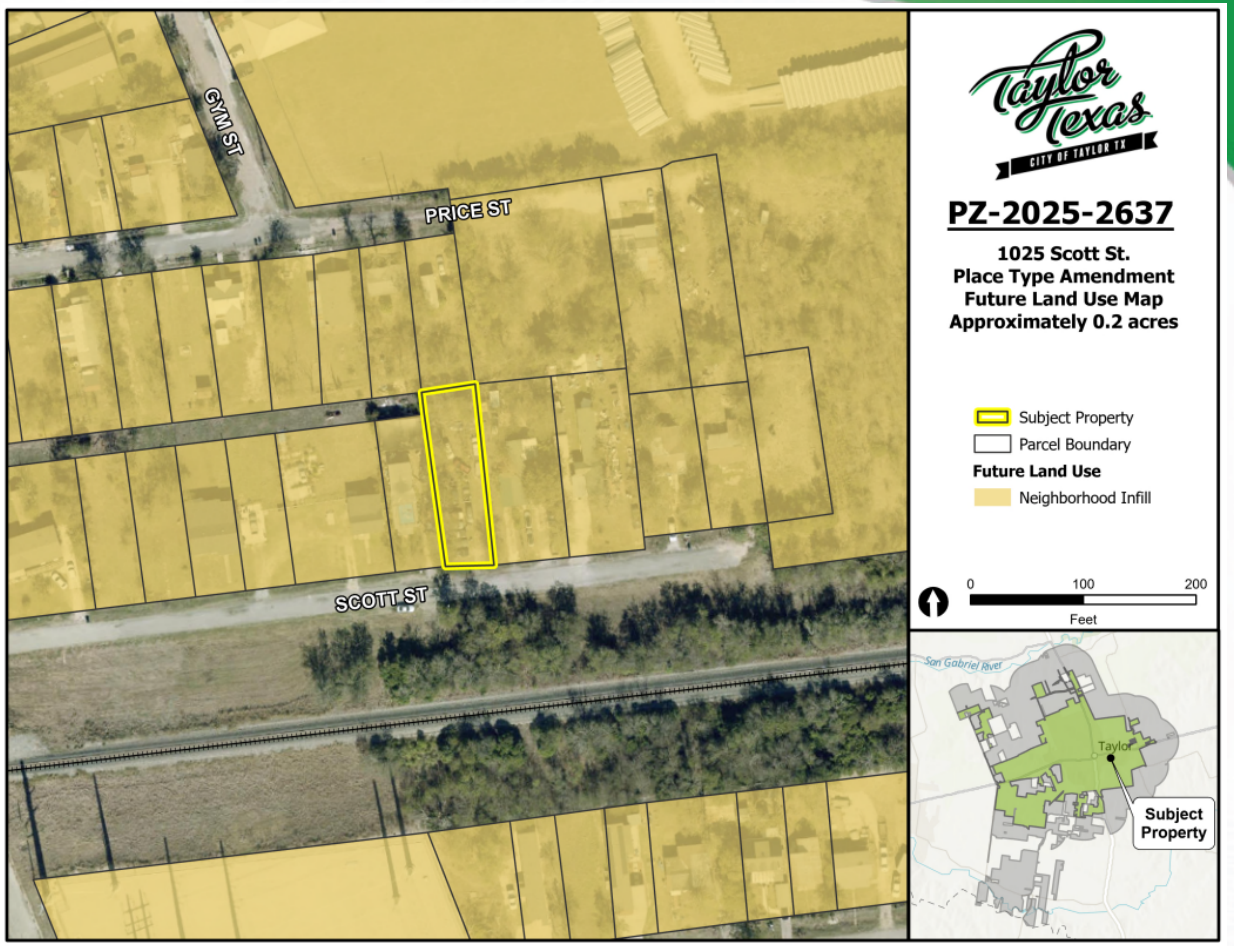


Subject site looking northeast from Carlos G Parker Blvd.

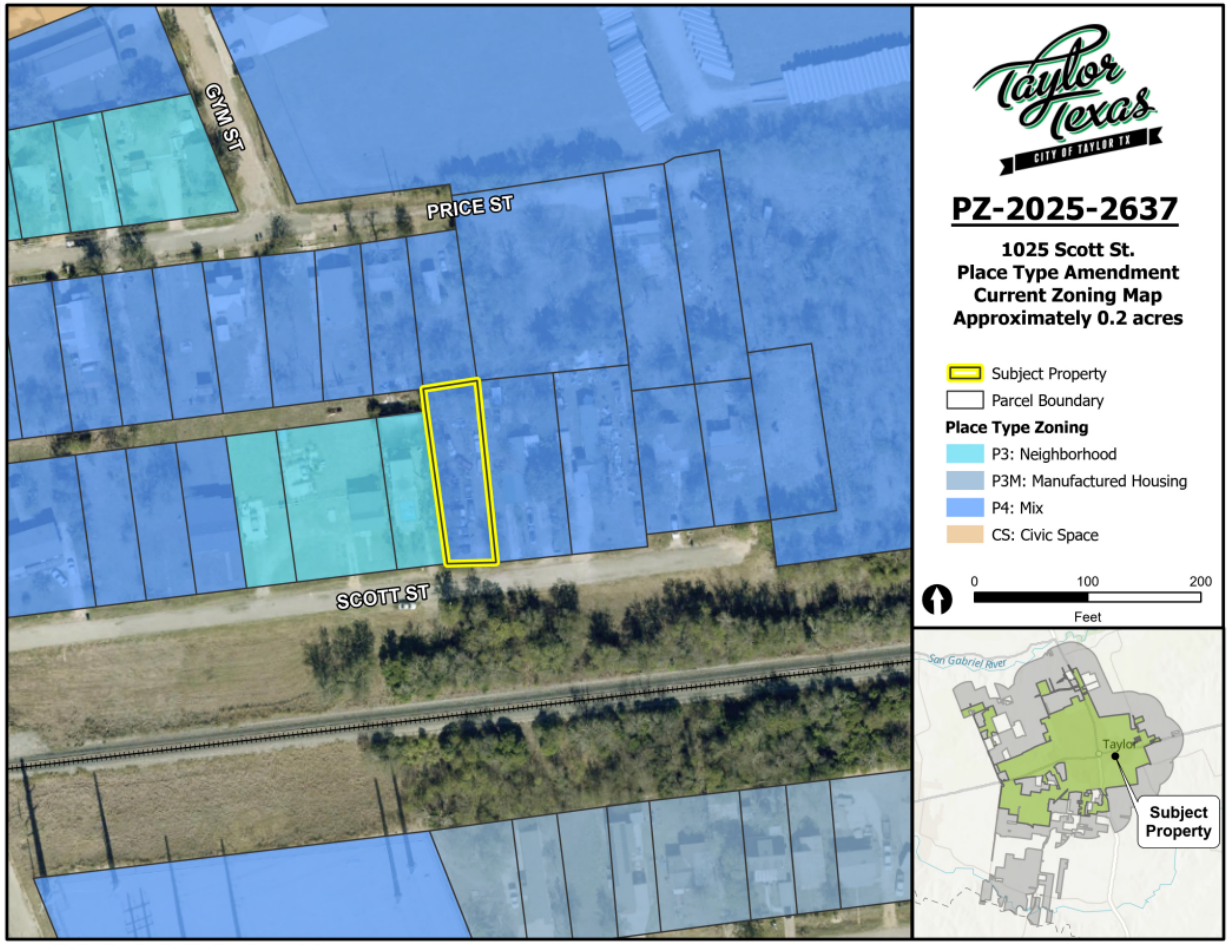
☆ **Site Location**

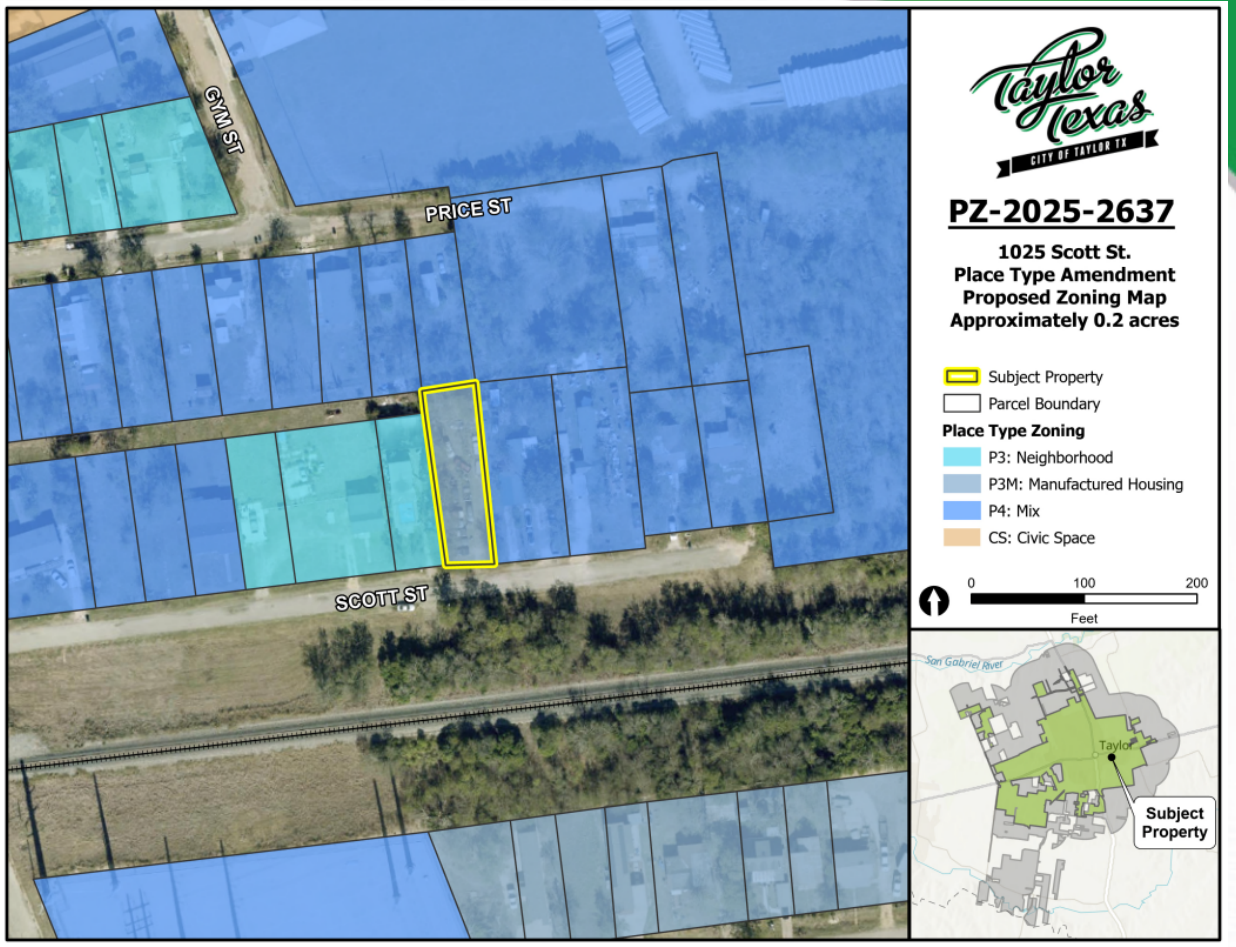
Growth Sector & Future Land Use Map





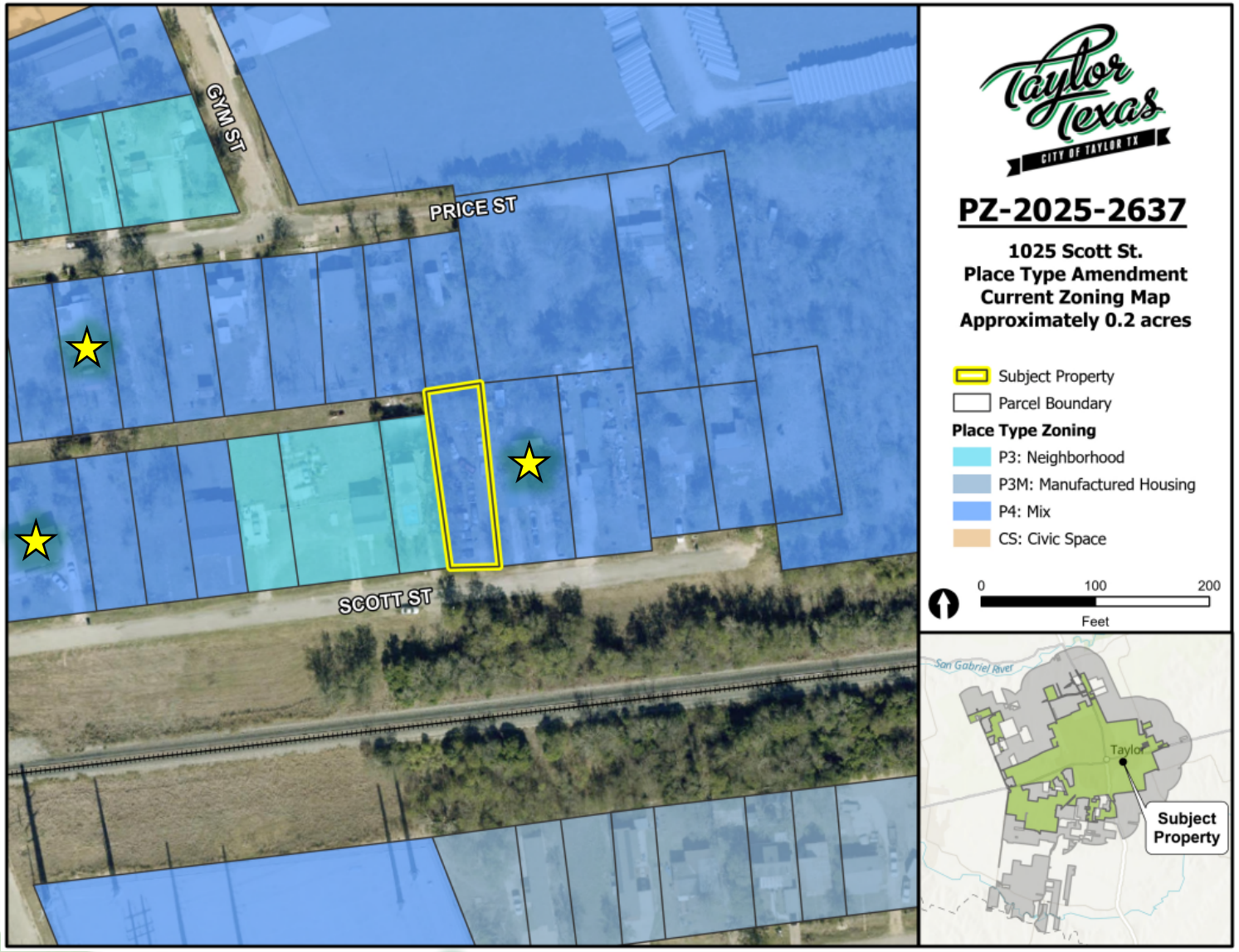
Current Zoning & Proposed Zoning





Taylor Texas
CITY OF TAYLOR TX

Existing Manufactured Housing



★ Existing Manufactured Homes

Staff Analysis

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:

1. **Is the Place Type Amendment consistent with the Comprehensive Plan?**
   - The request is consistent with the Comprehensive Plan Land Use policy and the Future Land Use and Growth Sectors. The proposed manufacture home would use existing infrastructure and increase density in the area.

2. **Is the Place Type Amendment compatible with the surrounding area?**
   - The Place Type is compatible with the current adjacent uses. It is inconsistent with the neighborhood as it is currently transitioning to P3: Neighborhood, this zoning does not permit manufactured housing as a primary structure.

3. **Does the Neighborhood Plan promote public health, safety, or general welfare?**
   - Staff analysis determined that the proposed zone change will likely promote public health, safety, and general welfare. Google maps indicate that this lot was used for car storage which conflicts with the adjacent residential use. The change of use to a dwelling is more consistent with the surrounding uses.

Staff Analysis

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
   - The property is currently adequately served by water and wastewater.

5. **Do current conditions indicate that a Place Type Amendment is necessary?**
   - The property is currently zoned P4: Mix and the proposed Building Type of Manufactured Home is considered non-conforming. The place type amendment is needed to allow the proposed building type to be compliant with the Land Development Code.

P&Z Recommendation

On February 10, 2026, the Planning and Zoning Commission discussed the vehicles on the property, the intention to develop a single-lot single manufactured home, and if there was intent to operate a business from the site. The applicant stated that no business would be conducted from the site.

During the motion, there was discussion about the vehicles being removed and the possibility for a condition to be tied to this request.

After discussion, the Commission voted (**8-0**) to **recommend approval** of the request for a Place Type Amendment generally located at 1025 Scott Street.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 12.

Agenda Title: **Hold a public hearing and introduce Ordinance 2026-13, regarding a request for an Employment Center Plan referred to as Oncor Muscovy Switch, generally located at Hwy 79, legally described as approximately 51.19 acres of land in the J C Eaves Survey, Abstract No. 213, more particularly described by the Williamson Central Appraisal District Parcels R565218, Taylor, Williamson County, Texas.**

Council Action to be Taken: Hold a public hearing and introduce Ordinance 2026-13

Department Submitted: Development Services Department

Staff Contact: Martin Griggs, Director of Development Services

1. PURPOSE / DESCRIPTION

A request for a Employment Center Plan referred to as Oncor Hwy 79. The applicant, Kimley-Horn, and the property owner, Oncor Electric Delivery, is requesting a Employment center Plan to develop a switch station on a 51.9-acre site located on the north side of US 79, approximately 2700 feet east of FM3349. The subject property is currently vacant. The applicant is proposing the whole property to be Employment Center. The current zoning is EC – Employment Center Place Type, The EC Employment Center Place Type function, disposition, or configuration cannot, or should not conform to one or more of the Place Types. EC shall be used for job creation centers and building forms that do not fit within the character of the other Place Types. At time of application for an Employment Center Plan, development standards will be determined to fit the needs of the proposed use.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

On February 10, 2026, the Planning and Zoning Commission voted (7-0) to recommend approval of the request, with Vice-Chair Frazier recusing. Commissioners raised questions about the Employment Center Plan requirement due to the Place Type and further discussed vegetative screening for the facility along Hwy 79.

1. **Is the Employment Center Plan consistent with the Comprehensive Plan?**

- The Plan is consistent with the Comprehensive Plan. The proposed plan would allow uses that are consistent with the future land use.

2. **Is the Employment Center compatible with the surrounding area?**
    - The plan is compatible with the surrounding properties to the north, south, east and west, but requires additional mitigation for the visual impact on US 79. Staff has asked the applicant to provide visual screening along the frontage of the property with either landscape screening including a mix of evergreen and deciduous trees and shrubs or a precast masonry wall. The applicant is proposing a 6 foot high earthen berm with drought-resistant native ornamental grass.

3. **Does the Employment Center Plan promote 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.

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
    - The existing infrastructure is adequate as the proposed use does not require water or wastewater

5. **Do current conditions indicate that a Employment Center Plan is necessary?**
    - The property is currently zoned EC Employment center and to be consistent with the future land use, the Plan is necessary.

The Employment Center Plan seeks to largely align with the surrounding area and uses within the surrounding area but more visual screening is desired to lessen the visual impact for a major corridor into the city.

3. PROS and CONS	
PROS	CONS

•	•

4. 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:

1. **Is the Employment Center Plan consistent with the Comprehensive Plan?**
2. **Is the Employment Center Plan compatible with the surrounding area?**
3. **Does the Employment Center Plan promote public health, safety, or general welfare?**
4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
5. **Do current conditions indicate that an Employment Center Plan is necessary?**

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Public Hearing: February 10, 2026
City Council Public Hearing: February 26, 2026
City Council Action: March 12, 2026

7. OTHER OPTIONS

8. ATTACHMENTS

1. _05a_PZ-2025-2606 - Oncor Substation Employment Center Plan - Letter of Intent
2. _05b_PZ-2025-2606 - Oncor Substation Employment Center Plan - EC Plan
3. _05b_PZ-2025-2606 - Oncor Substation Employment Center Plan - Site Plan
4. _05c_PZ-2025-2606 - Oncor Substation Employment Center Plan - Location Map
5. _05d_PZ-2025-2606 - Oncor Substation Employment Center Plan - Future Land Use
6. _05e_PZ-2025-2606 - Oncor Substation Employment Center Plan - Growth Sector
7. _05f_PZ-2025-2606 - Oncor Substation Employment Center Plan - Current Zoning
8. _05g_PZ-2025-2606 - Oncor Substation Employment Center Plan - Notification Map
9. _05_PZ-2025-2606 - Oncor Substation Employment Center Plan - Draft Ordinance
10. PZ-2025-2606-Exhibit A

11. _05b_PZ-2025-2606 - Exhibit B
12. PZ-2025-2606_PPT

PROJECT NARRATIVE
Oncor Muscovy Station

What is the proposed employment land use:

The proposed employment land use will be for an Oncor electrical station.

Does this proposed plan comply with the intent of the Comprehensive Plan and LDC:

Yes this proposed plan complies with the comprehensive plan.

Do the special needs of the proposed employment land use fit the context of the Employment Center's location:

Yes the special needs of the proposed employment land use fit the context of the location.

What is the proposed square footage of the development:

The square footage of the proposed development is 2,360,516.

What is the proposed number of job to be created by the development:

The proposed number of jobs vary as the station will improve the reliability and service for the current and future customers in the City of Taylor and meet the growing demand in the area.

Muscovy Switch - Taylor

QUICK LOOK EXHIBITS

DATE: JANUARY 22, 2026

01 Aerial Context Map

02 Context Map

03 Growth Sectors

04 Future Land Use

05 Place Type Zoning

06 Transportation Master Plan

07 Regulating Plan

08 Block and Thoroughfare Plan

09 Design Specific Standards

north

0 1000' 2000'

GRAPHIC SCALE 1000'

ONCOR MUSCOVY STATION

AERIAL CONTEXT MAP

CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

Kimley»Horn

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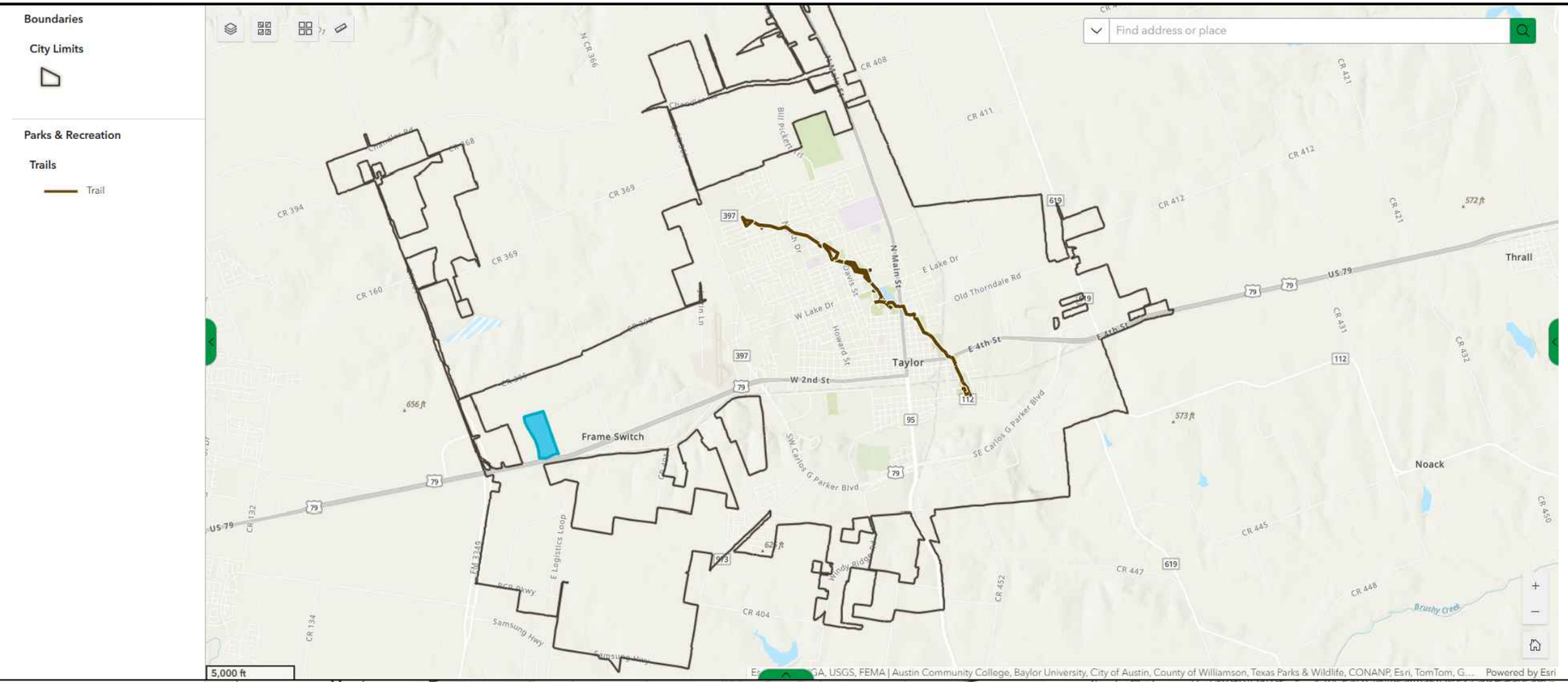
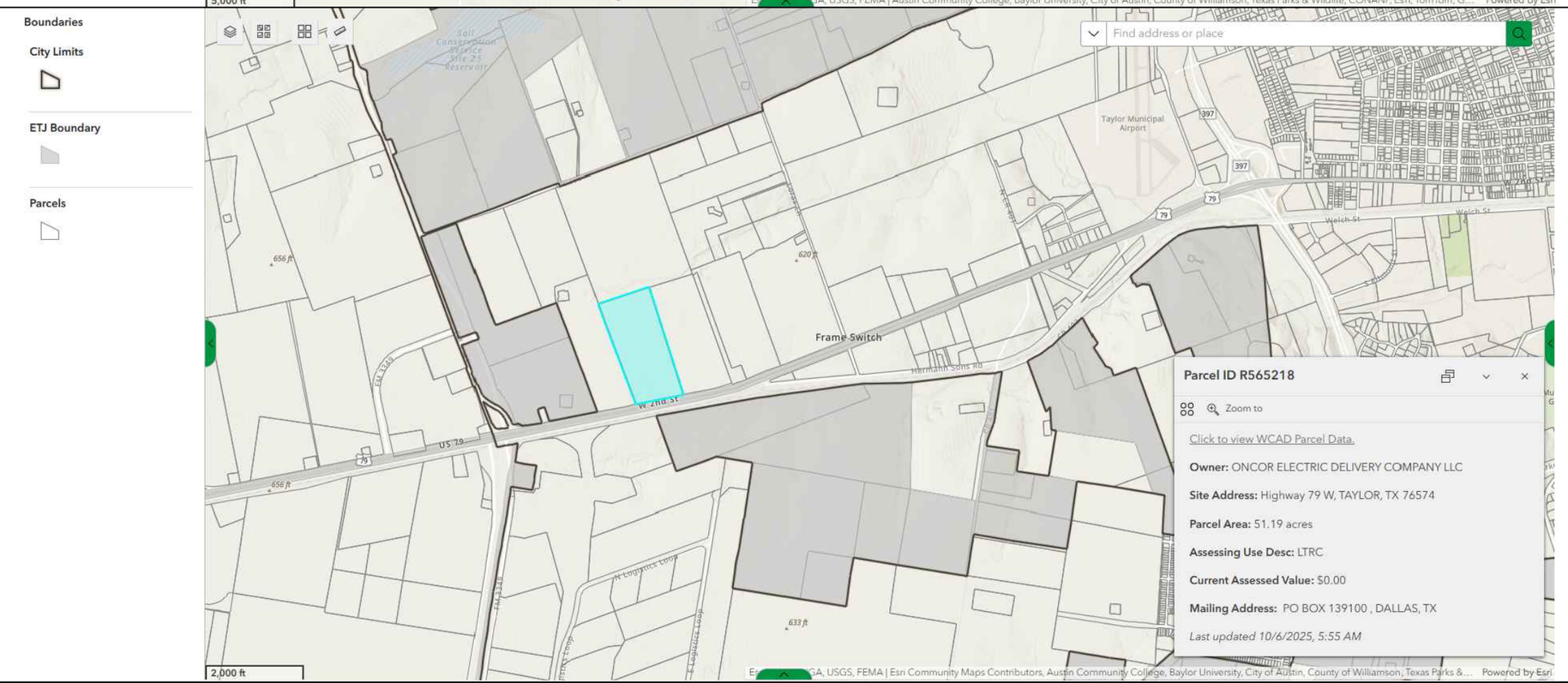
Frisco, Texas 75034
Engineering Firm Registration # F-928





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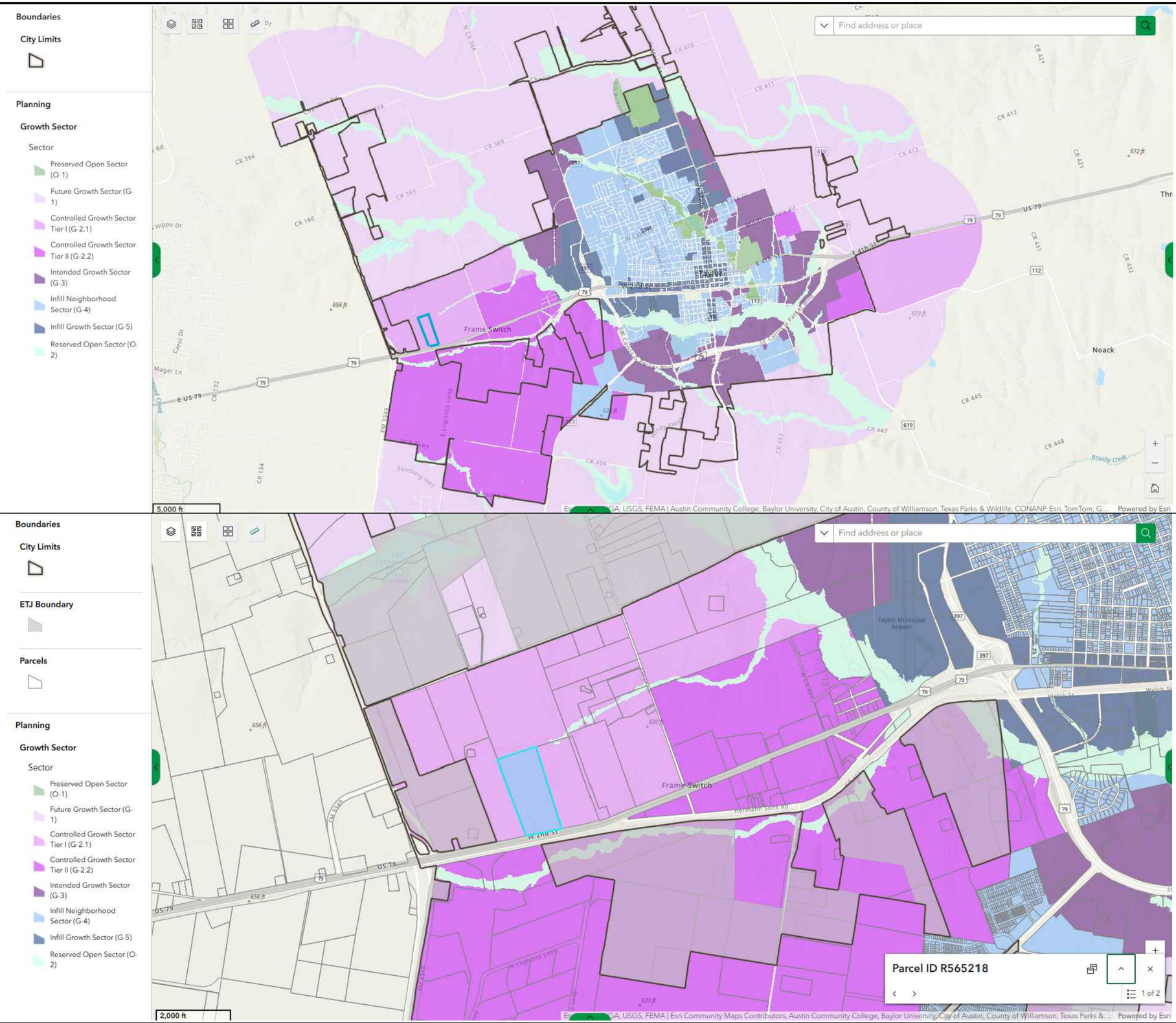
ONCOR MUSCOVY STATION
CONTEXT MAP
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



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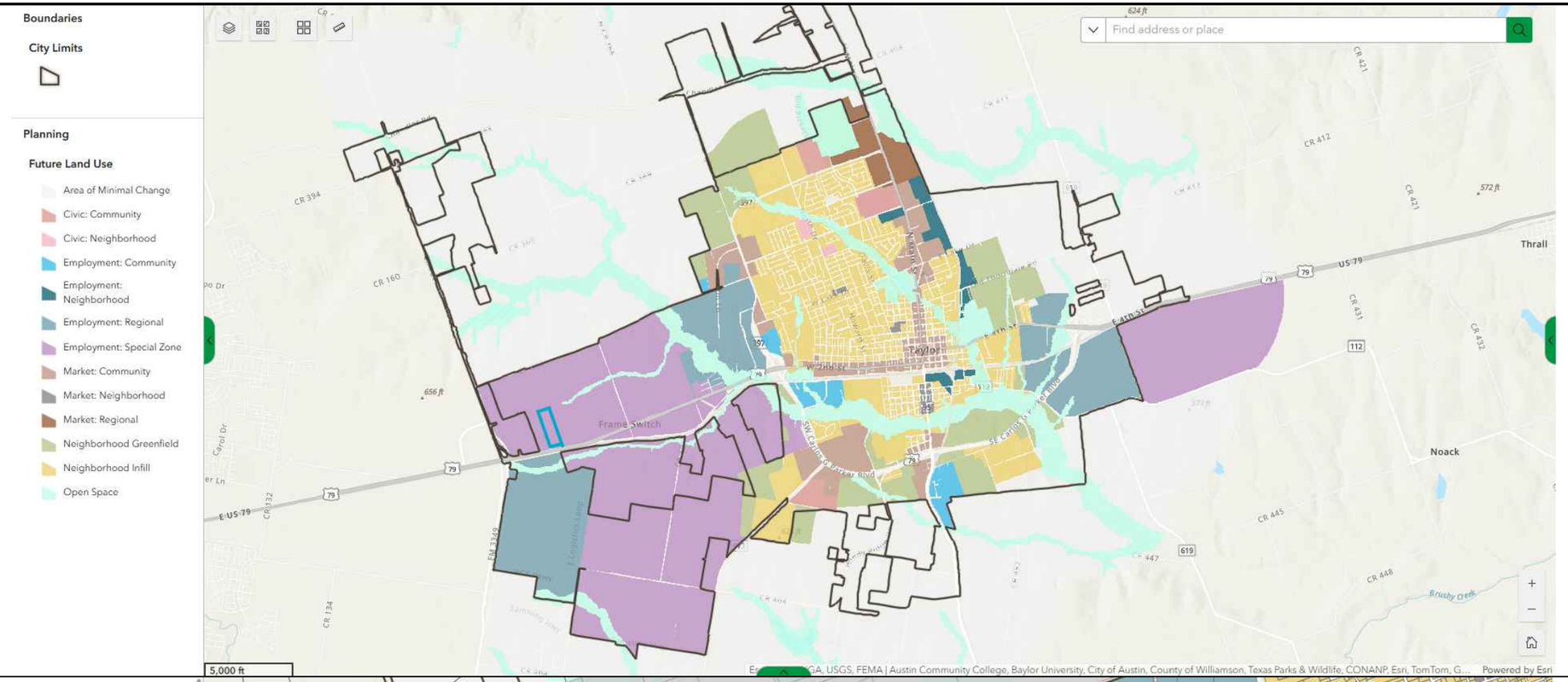
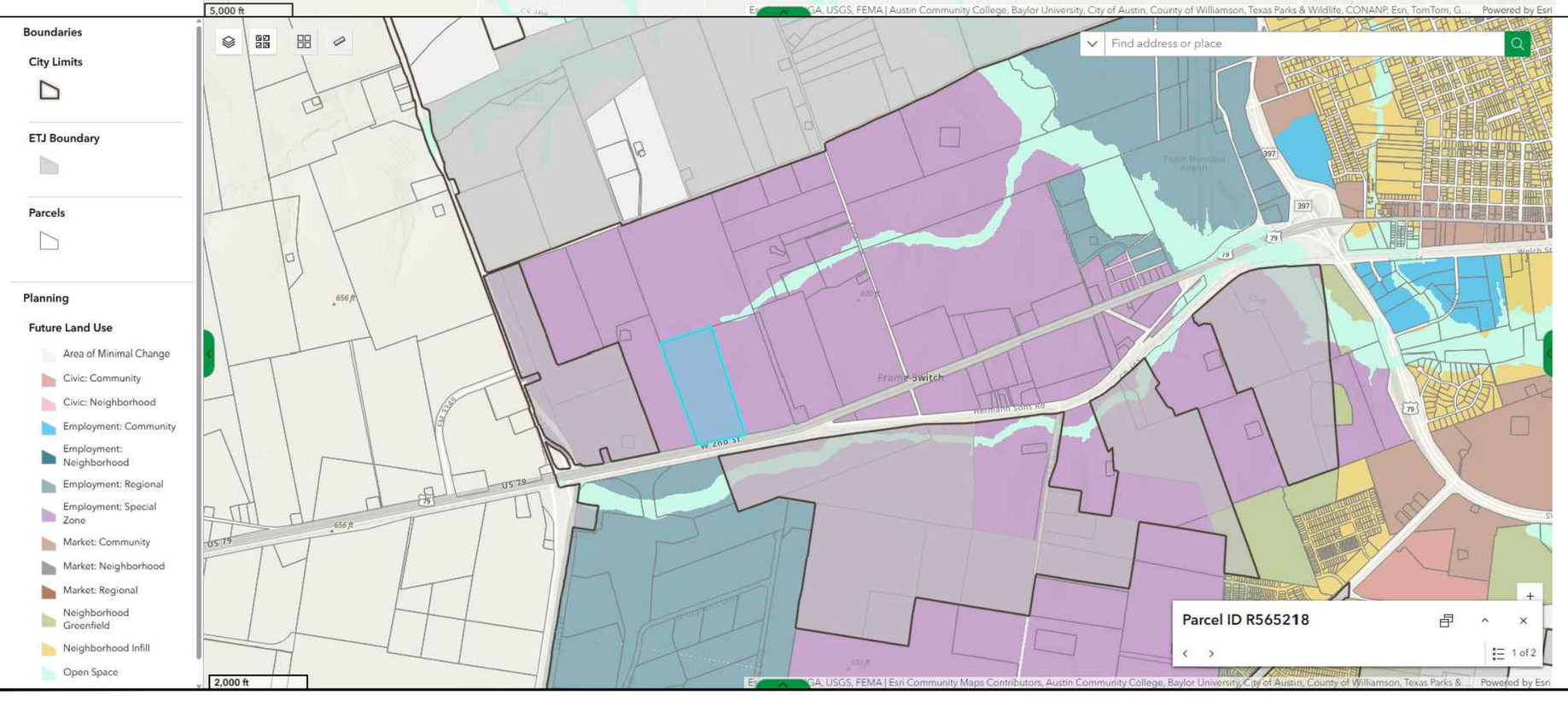
ONCOR MUSCOVY STATION
GROWTH SECTORS
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north





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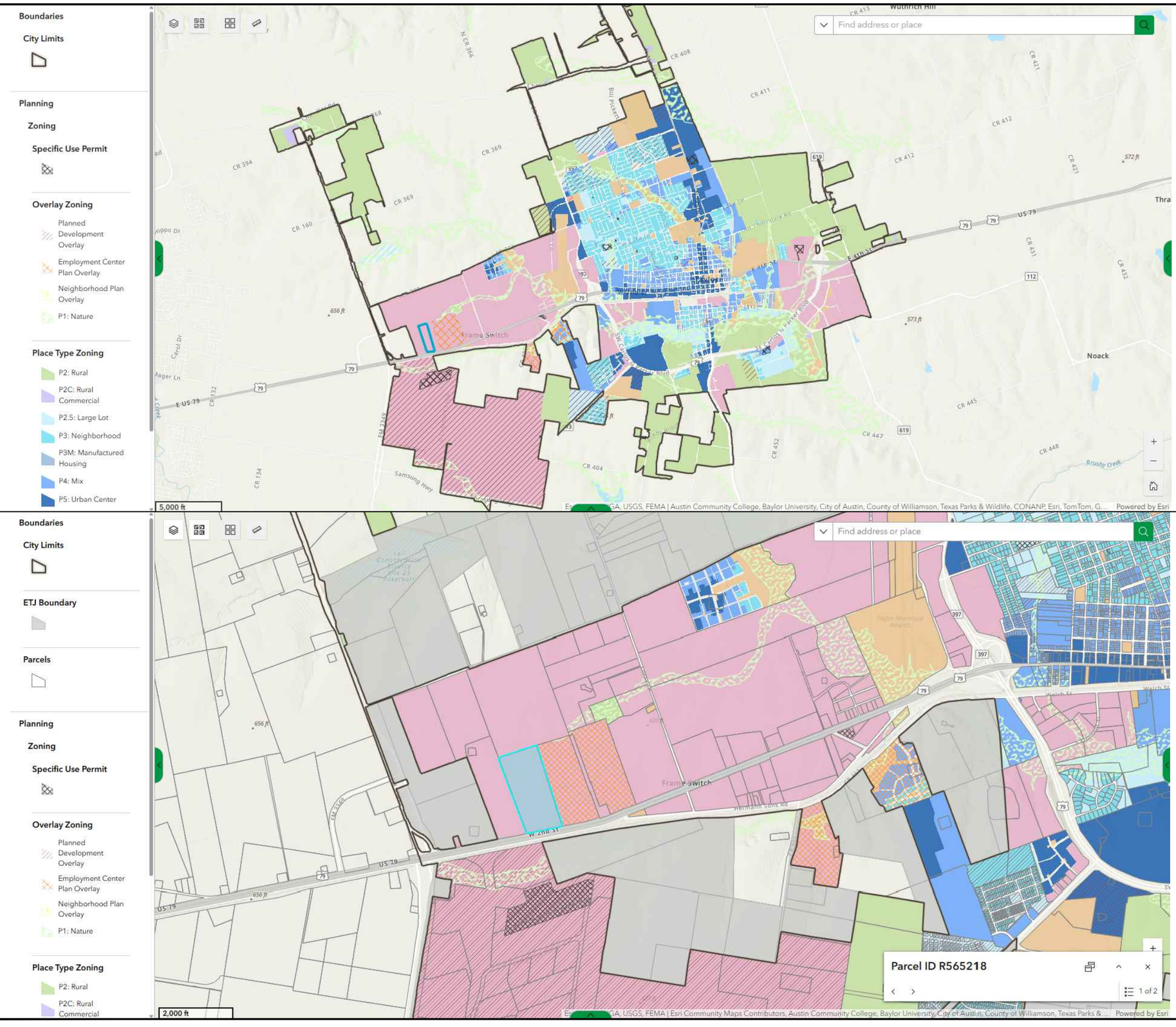
ONCOR MUSCOVY STATION
FUTURE LAND USE
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



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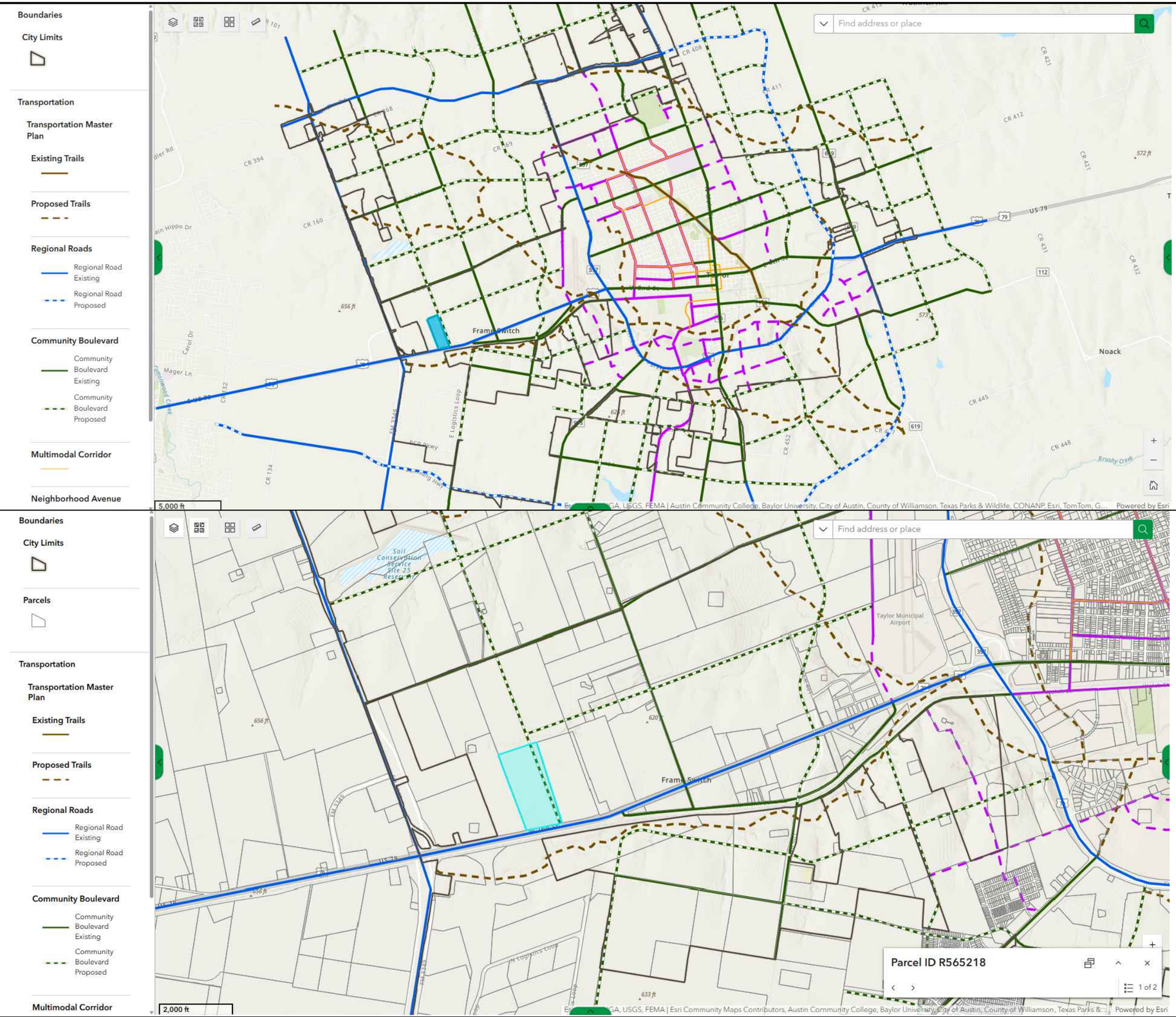
ONCOR MUSCOVY STATION
PLACE TYPE ZONING
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



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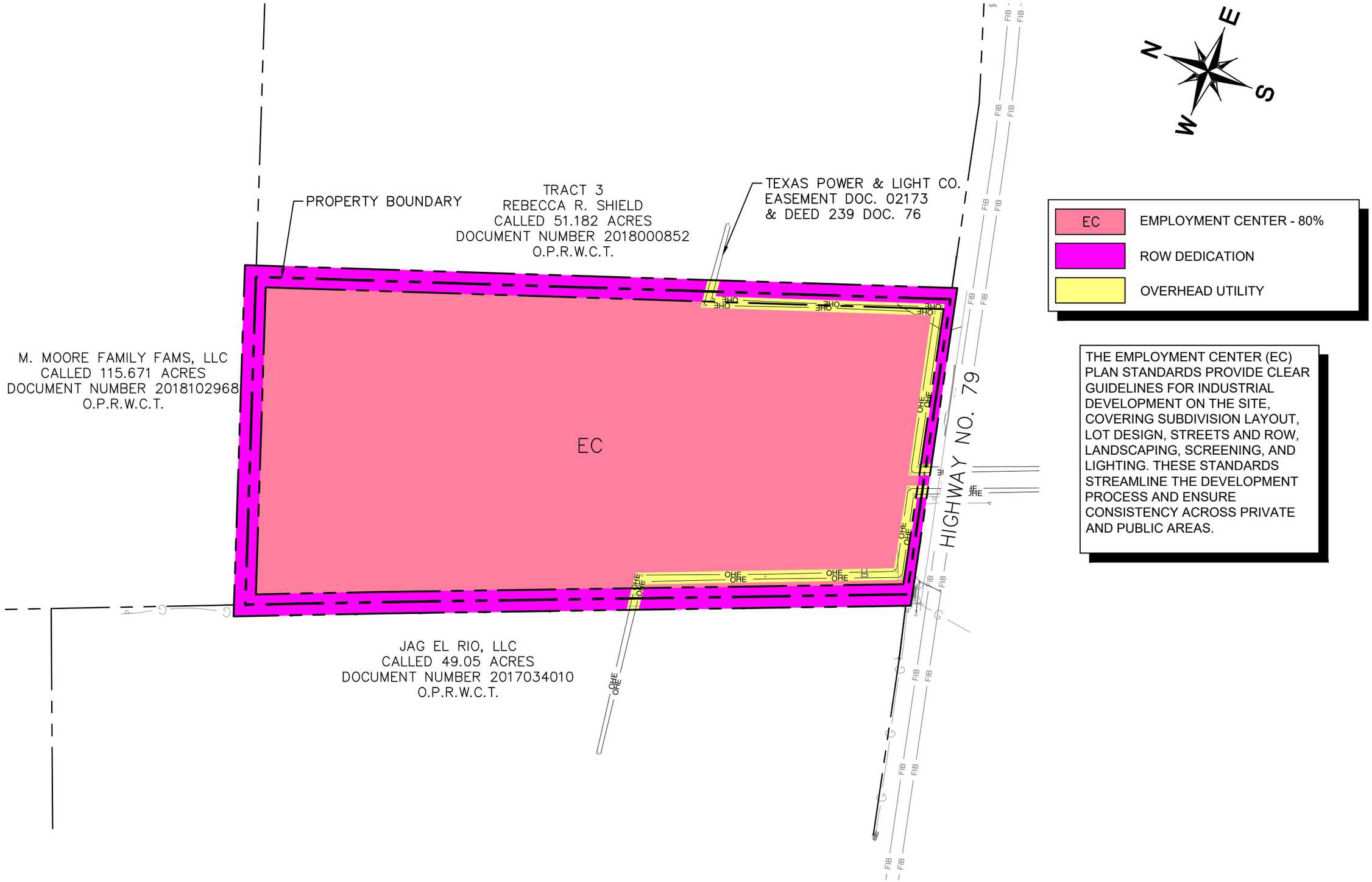
ONCOR MUSCOVY STATION
TRANSPORTATION MASTER PLAN
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



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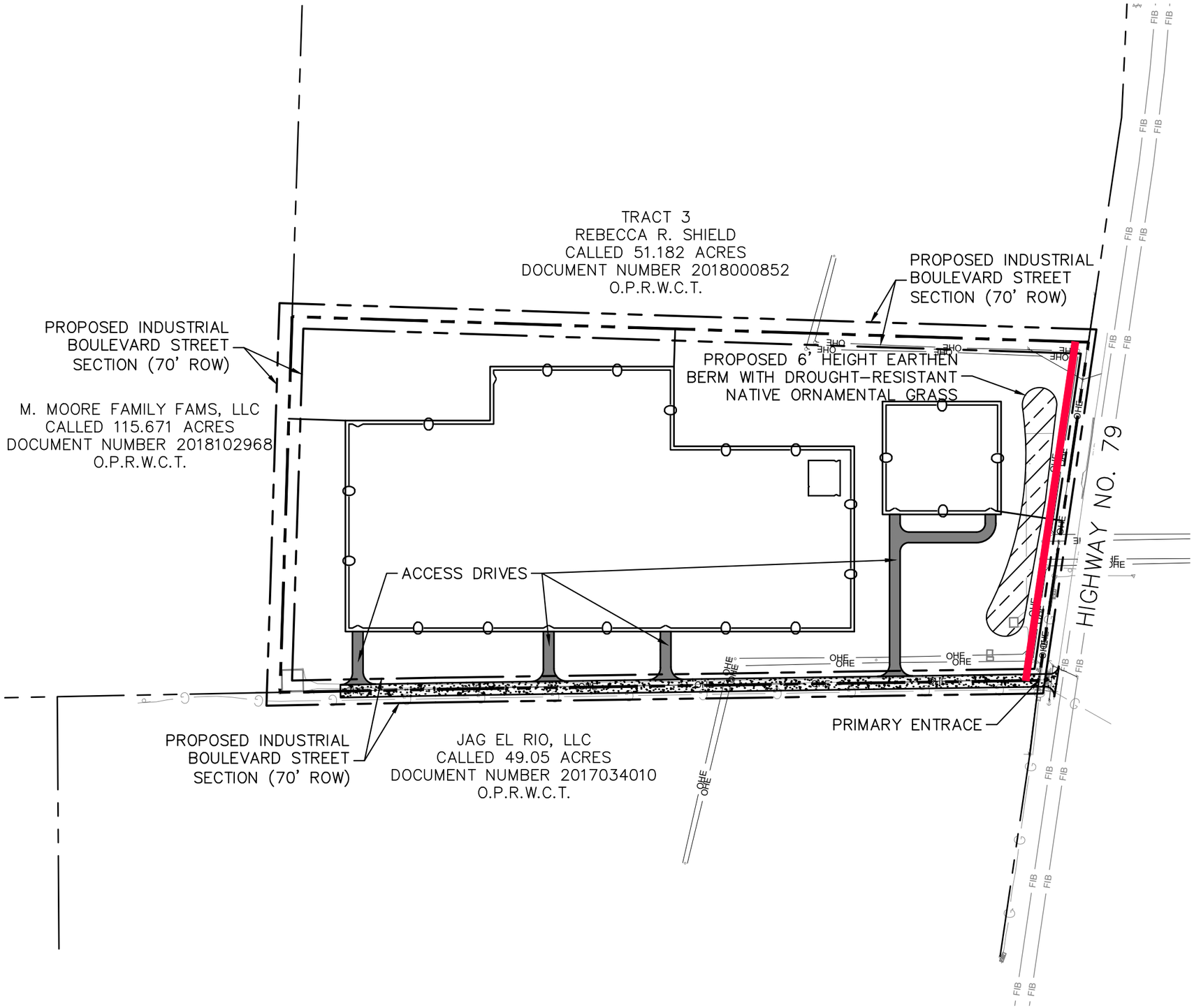
ONCOR MUSCOVY STATION
REGULATING PLAN
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

0 300' 600'
GRAPHIC SCALE 300'

north



- PER ONCOR SAFETY STANDARDS, THE STATION AND THE FUTURE STATION WILL BE SURROUNDED IN 7' HEIGHT CHAIN LINK FENCE TOPPED WITH 1' HEIGHT 3 STRAND BARBED WIRE. TEXAS SILVER LEAF MAY LINE THE FENCE FACING THE PROPOSED DRIVES.
- THE APPROACH MAY NEED TO BE ADJUSTED DEPENDING ON ONCOR'S REQUIRMENTS OR CONSTRAINTS.
- FINAL STREET LOCATION WILL BE DETERMINED IN SITE DEVELOPMENT AND IN ACCORDANCE WITH THE SMALL AREA PLAN: SPECIAL EMPLOYMENT DISTRICT–NORTH (SAP–SED)

PRIMARY FRONTAGE

PROPOSED 7' CHAIN LINK FENCE

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ONCOR MUSCOVY STATION

BLOCK AND THOROUGHFARE PLAN

CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

GRAPHIC SCALE 300'

0 300' 600'

north

4.3.1.9 EC - EMPLOYMENT CENTER

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	80%
BUILD-TO-LINE (RANGE)	50' - 500'
FACADE BUILDOUT (MINIMUM)	N/A
STRUCTURE HEIGHT (FT)	No Greater Than 90'

BLOCKS	
BLOCK LENGTH (MAXIMUM)	N/A
BLOCK PERIMETER (MAXIMUM)	N/A

*PUBLIC FRONTAGE (RIGHT OF WAY)	
SIDEWALK ZONE WIDTH	8'-24'
LANDSCAPE ZONE	PERMITTED
VEHICULAR PARKING ZONE WIDTH	PARALLEL - 8'-12' ANGLED - 17'-22'
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 BUIDLINGS	●

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

BUILDING DISPOSITION	
EDGEYARD	●
SIDEYARD	●
COURTYARD	●
REARYARD	●

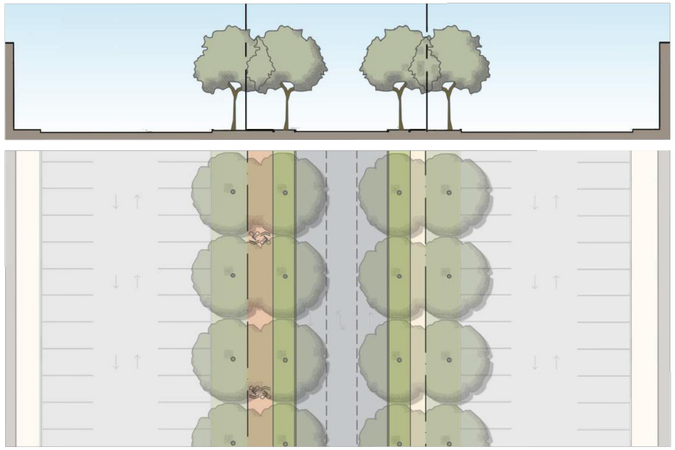
PERMITTED	●
NOT PERMITTED	○

TBD = TO BE DECIDED BY DURING DEVELOPMENT PROCESS

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	○

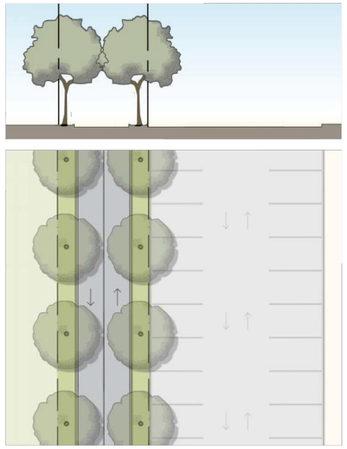
*Already developed properties with Place Type EC zoning shall follow the development standards of Place Type 5 until an Employment Center Plan has been adopted for the property.



IB-70-36

Industrial Boulevard
70 ft. ROW
36 ft. Pavement
Free Movement
Two-Way Traffic
No Parking
Curb Radius TBD to Accommodate Trucks
Header Curbs
9 ft. Tree Lawns
Allee, 25-30 ft. o.c.
10 ft. Shared-Use Path / 6 ft. Sidewalk
Provided

Trees may need to be maintained to permit a higher vertical clearance to accommodate truck traffic.
Driveways shall be spaced at a minimum of 200 feet from curb to curb.



AR-34-20

Access Road
34 ft. ROW
20 ft. Pavement
Free Movement
Two-Way Traffic
No Parking
Curb Radius TBD to Accommodate Trucks
Header Curbs
7 ft. Tree Lawn
Allee, 25-30 ft. o.c.
None
Provided

Trees may need to be maintained to permit a higher vertical clearance to accommodate truck traffic.

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ONCOR MUSCOVY STATION
DESIGN SPECIFIC STANDARDS
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north

PLACE TYPE NOTES

1. SITE WILL BE 100% EC
2. DUE TO USE OF PUBLIC UTILITIES WITH OVERHEAD ELECTRIC ON-SITE, 0% CS IS PROPOSED PER ONCOR SAFETY STANDARDS.
3. INDUSTRIAL BOULEVARD (IB) WILL HAVE 70' ROW
4. ACCESS ROAD (AR) WILL HAVE 34' ROW
5. ALL SITE NOTES, PAVEMENT SECTIONS ARE SUBJECT TO REVIEW OF THE SUBDIVISION IMPROVEMENTS AND SITE DEVELOPMENT PLANS

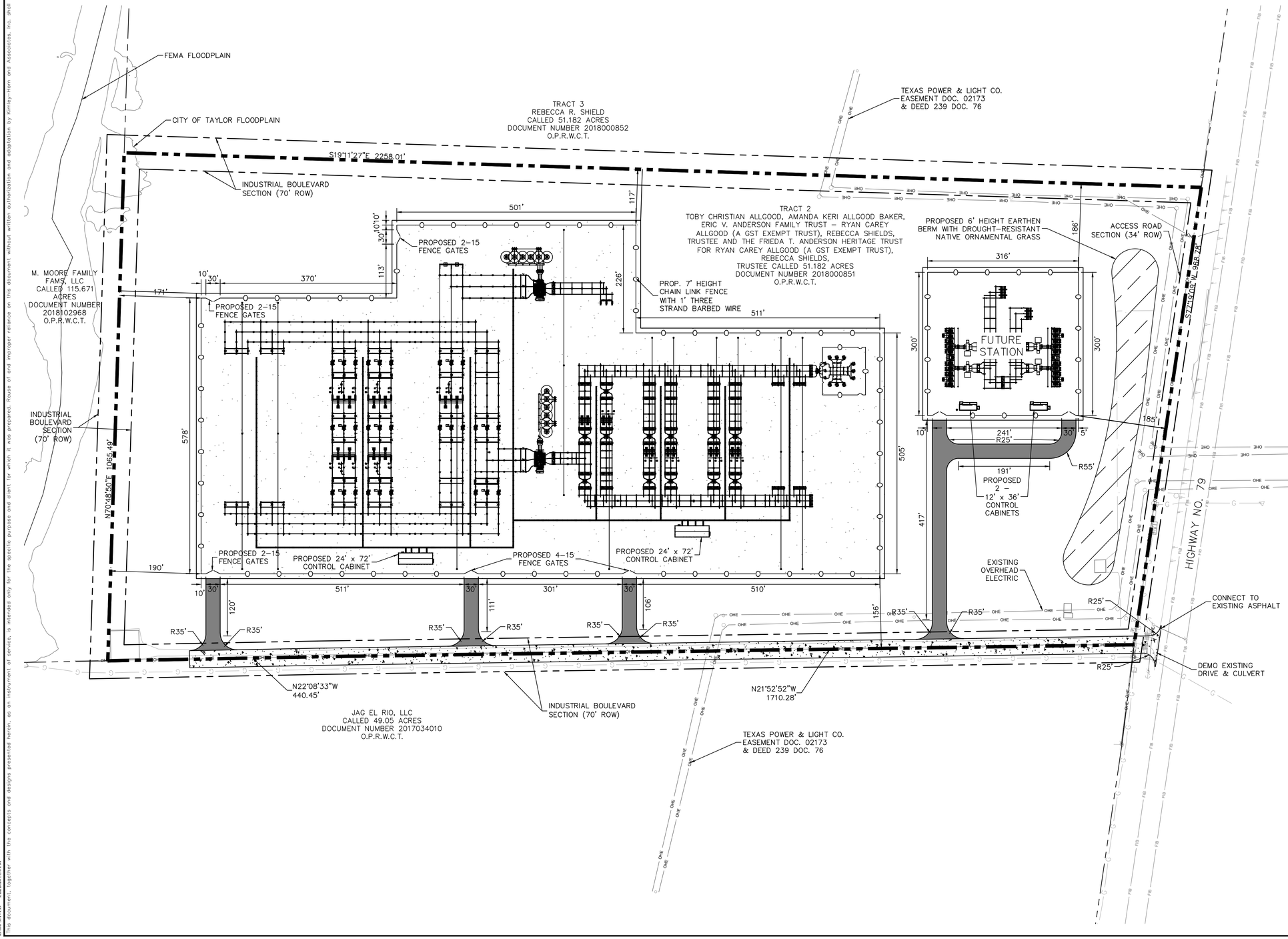
SITE NOTES

1. ALL WORK AND MATERIALS SHALL COMPLY WITH ALL CITY/COUNTY REGULATIONS AND CODES AND O.S.H.A. STANDARDS.
2. ALL DIMENSIONS AND RADII ARE TO THE FACE OF CURB UNLESS OTHERWISE NOTED.
3. CONTRACTOR SHALL BE RESPONSIBLE FOR ALL RELOCATIONS, (UNLESS OTHERWISE NOTED ON PLANS) INCLUDING BUT NOT LIMITED TO, ALL UTILITIES, STORM DRAINAGE, SIGNS, TRAFFIC SIGNALS & POLES, ETC. AS REQUIRED. ALL WORK SHALL BE IN ACCORDANCE WITH GOVERNING AUTHORITIES REQUIREMENTS AND PROJECT SITE WORK SPECIFICATIONS AND SHALL BE APPROVED BY SUCH.

PAVEMENT SECTION NOTES

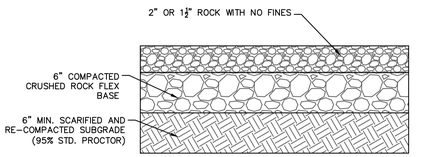
PAVEMENT SHOULD BE SPECIFIED, CONSTRUCTED AND TESTED TO MEET THE FOLLOWING REQUIREMENTS:

1. REINFORCING STEEL MAY CONSIST OF #3 REINFORCING STEEL BARS PLACED AT 12 INCHES ON CENTER EACH WAY. THE REINFORCING STEEL SHOULD BE PLACED AT MID-POINT OF THE PAVEMENT SECTION.
2. PORTLAND CEMENT CONCRETE: MINIMUM COMPRESSIVE STRENGTH OF 3,600 LBS PER SQ INCH AT 28 DAYS. CONCRETE SHOULD BE DESIGNED WITH 3 TO 6 PERCENT ENTRAINED AIR.
3. REFER TO GEOTECH REPORT FOR FURTHER INFORMATION.

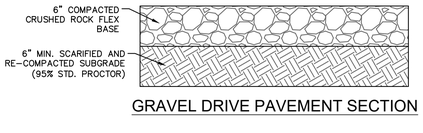


LEGEND

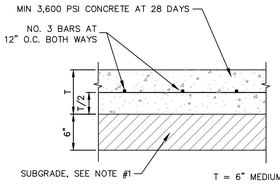
- PROPERTY LINE
- ADJACENT PROPERTY LINE
- PROP. 7' HEIGHT CHAIN LINK FENCE WITH 1' THREE STRAND BARBED WIRE
- **SUBSTATION PAD PAVEMENT:** CRUSHED ROCK FLEX BASE PAVEMENT. REFER TO PAVEMENT SECTIONS.
- **GRAVEL DRIVE PAVEMENT:** CRUSHED ROCK FLEX BASE PAVEMENT. REFER TO PAVEMENT SECTIONS.
- **MEDIUM DUTY CONCRETE PAVEMENT:** 6" MEDIUM DUTY CONCRETE PAVEMENT. REFER TO PAVEMENT SECTIONS.



SUBSTATION PAD PAVEMENT SECTION



GRAVEL DRIVE PAVEMENT SECTION



NOTE #1: SUBGRADE SHALL BE STABILIZED WITH 6%, BY WEIGHT, WITH HYDRATED LIME, APPLIED TO A DENSITY OF NOT LESS THAN 95%. LABORATORY TESTS MUST BE SUBMITTED TO THE CONSULTING ENGINEER FOR APPROVAL, AFTER THE DETERMINATION HAS BEEN MADE AS TO THE AMOUNT OF LIME REQUIRED. LABORATORY TESTS MAY BE WAIVED PROVIDED AT LEAST 43 POUNDS OF LIME PER SQUARE YARD IS USED.

MEDIUM DUTY PAVEMENT SECTION

N.T.S.

SITE PLAN

FOR

ONCOR MUSCOVY SWITCH

HIGHWAY 79 W.
CITY OF TAYLOR, WILLIAMSON COUNTY, TX 76574
AW0213 EAVES, J.C. SUR., ACRES 51.190
OUT OF
EAVES, J C SURVEY, ABSTRACT NO. 491213
IN
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

OWNER/DEVELOPER:
Oncor
777 Main St. Suite 707
Fort Worth, TX 76102
Tel: (817) 940-0863
Contact: Ashton Miller

ENGINEER/SURVEYOR:
Kimley»Horn
6160 Warren Parkway. Suite 210
Frisco, TX 75034
Tel: (972) 335-3580
Contact: Rob Myers, P.E.

DESIGNED	DRAWN	CHECKED	SCALE	DATE	KH PROJECT NO.
RJM	JTS	GCB	AS SHOWN	01/22/2026	064425156

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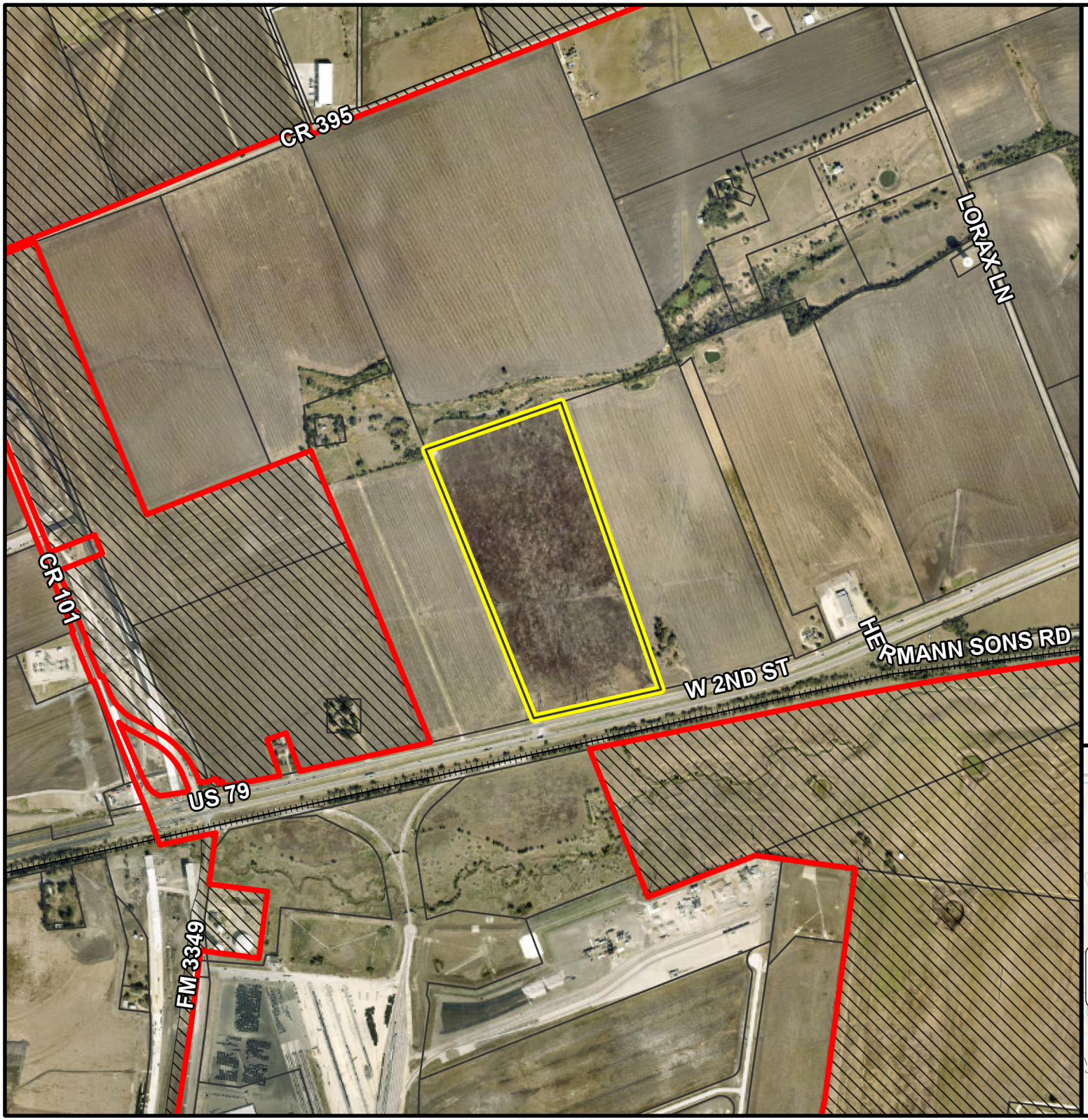
PLOTTED BY SCHERMEYER, JAMES 1/22/2026 3:51 PM
DWG NAME K:\FRI_CIVIL\FRISCO-SINGLE FAMILY PURSUITS_2025\025156 - ONCOR MUSCOVY SWITCH - TAYLOR\CAD\PLAN SHEETS\[SITE PLAN.DWG]SITE PLAN
LAST SAVED 1/22/2026 3:50 PM

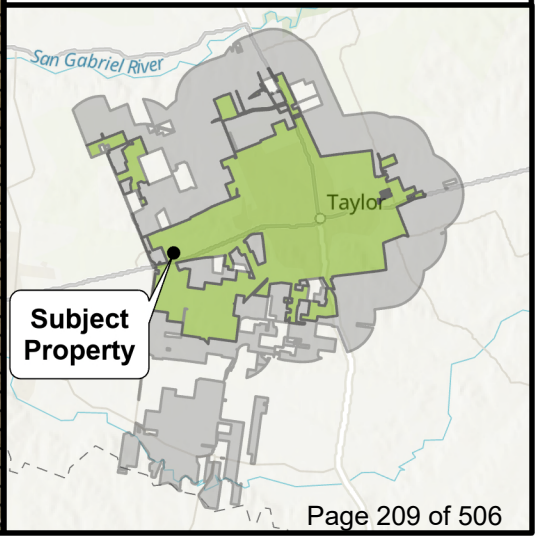


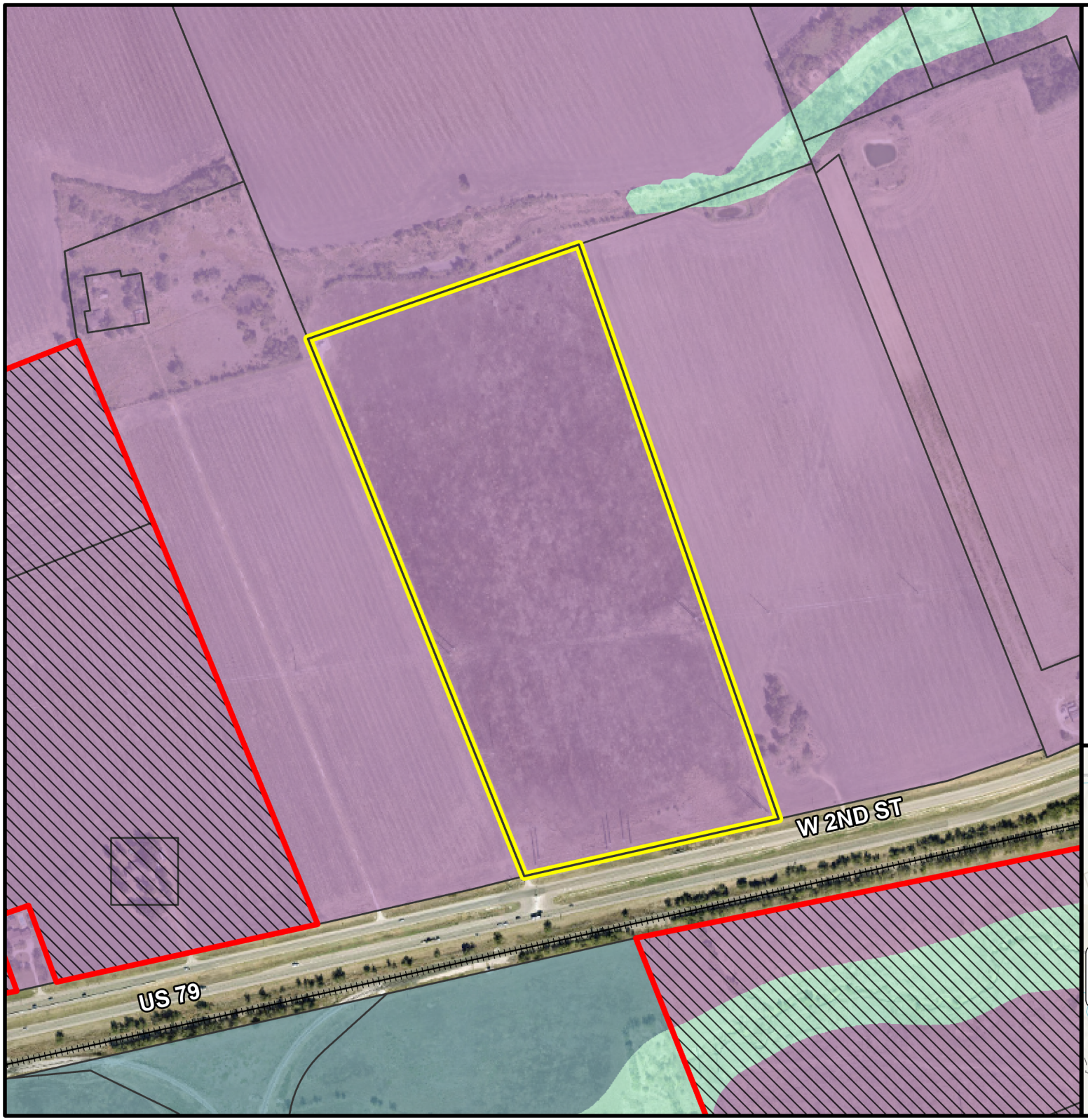
PZ-2025-2606

Highway 79
Employment Center Plan
Location Map
Approximately 51 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

0 1,000 2,000
Feet





PZ-2025-2606

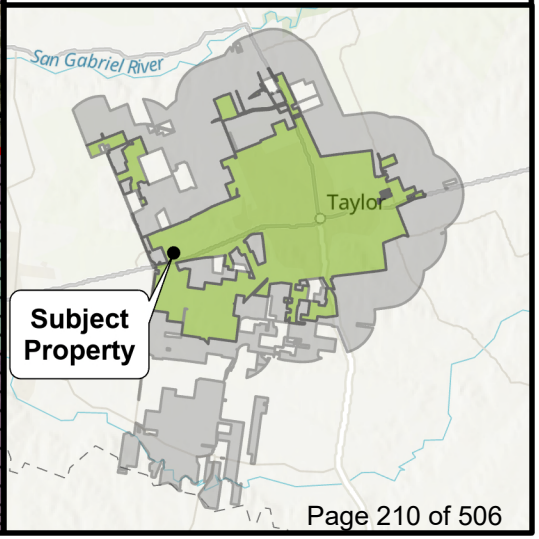
Highway 79
Employment Center Plan
Future Land Use Map
Approximately 51 acres

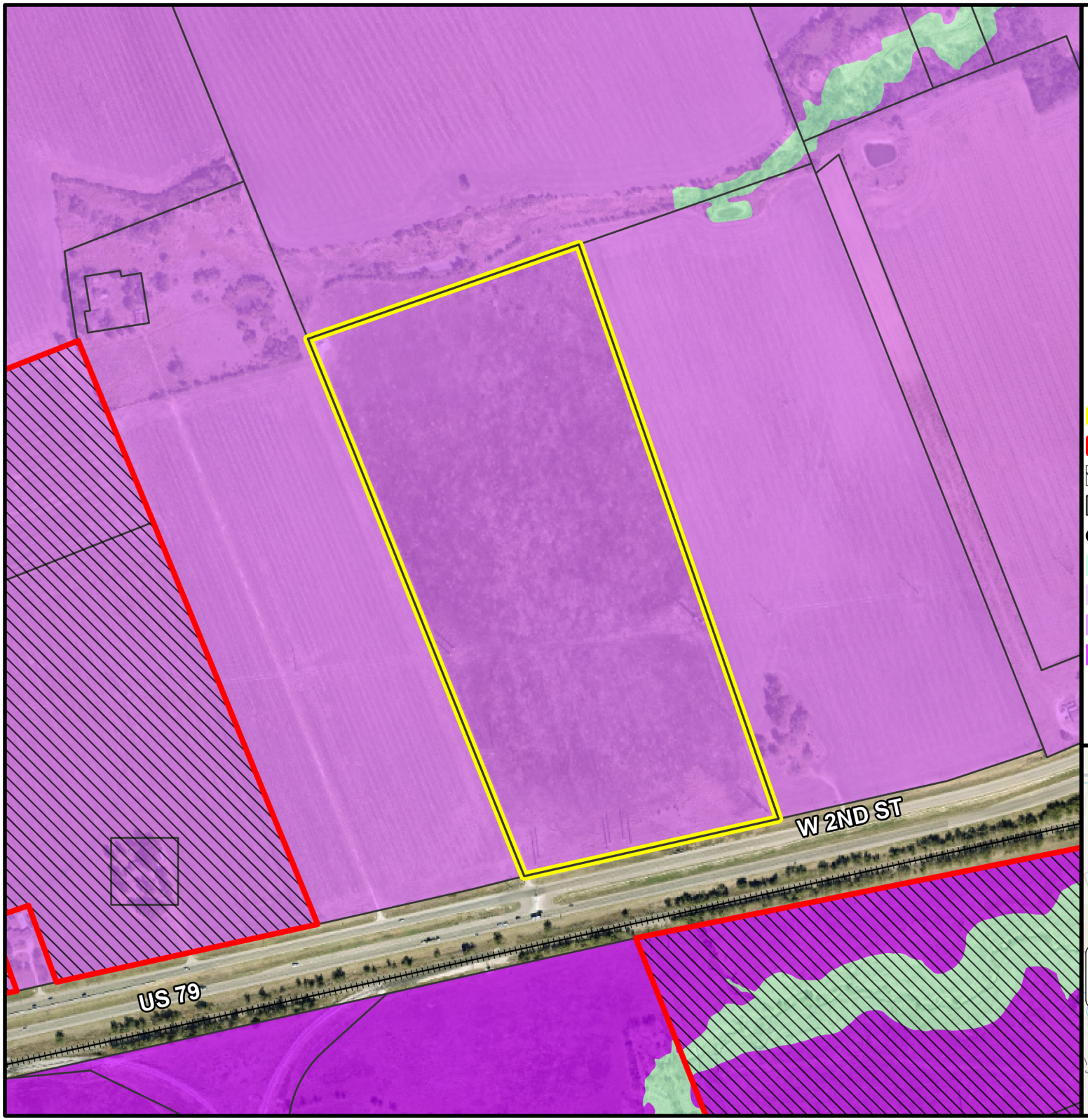
- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

Future Land Use

- Employment: Regional
- Employment: Special Zone
- Open Space

0 500 1,000
Feet





PZ-2025-2606

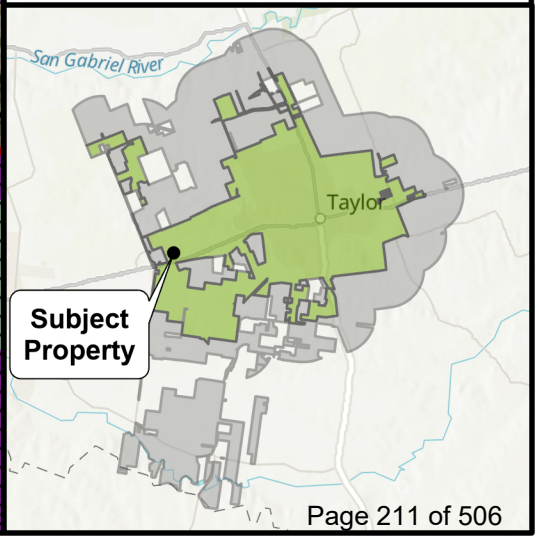
Highway 79
Employment Center Plan
Growth Sector Map
Approximately 51 acres

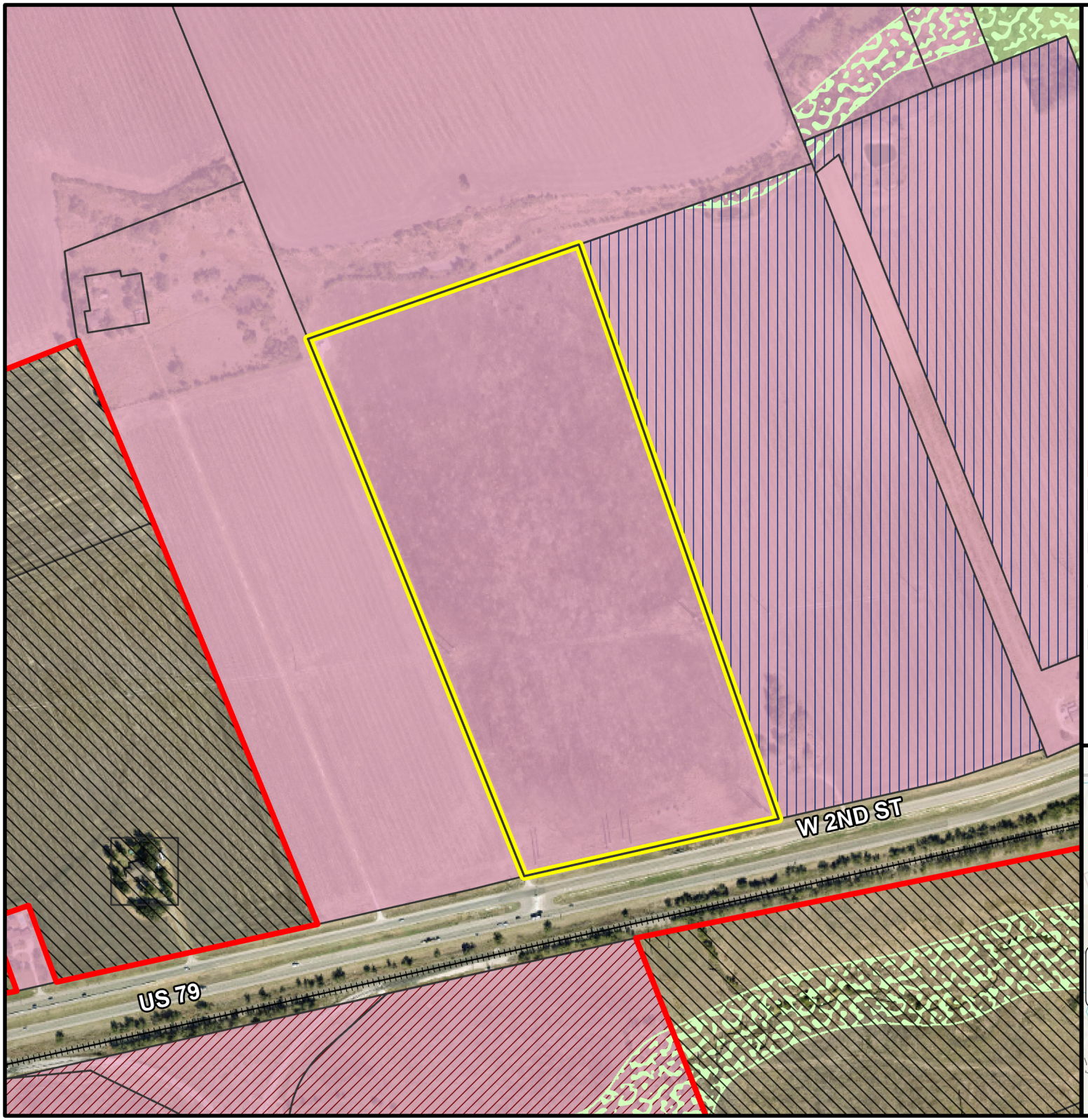
- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

Growth Sector

- Reserved Open Sector (O-2)
- Future Growth Sector (G-1)
- Controlled Growth Sector Tier I (G-2.1)
- Controlled Growth Sector Tier II (G-2.2)

0 500 1,000
Feet





PZ-2025-2606

Highway 79
Employment Center Plan
Current Zoning Map
Approximately 51 acres

- Subject Property
- City Limits
- ETJ Boundary
- Parcel Boundary

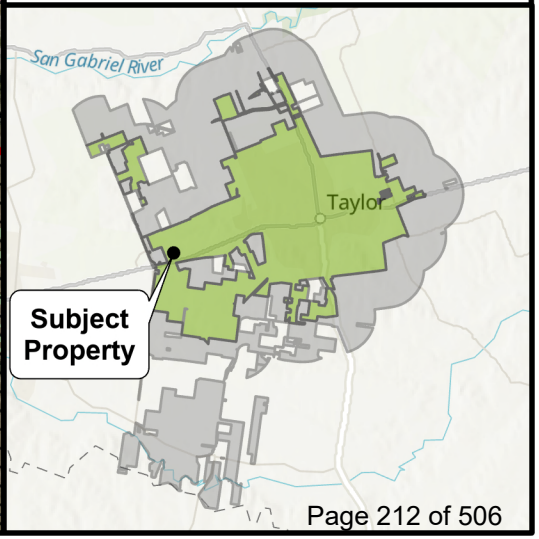
Overlay Zoning

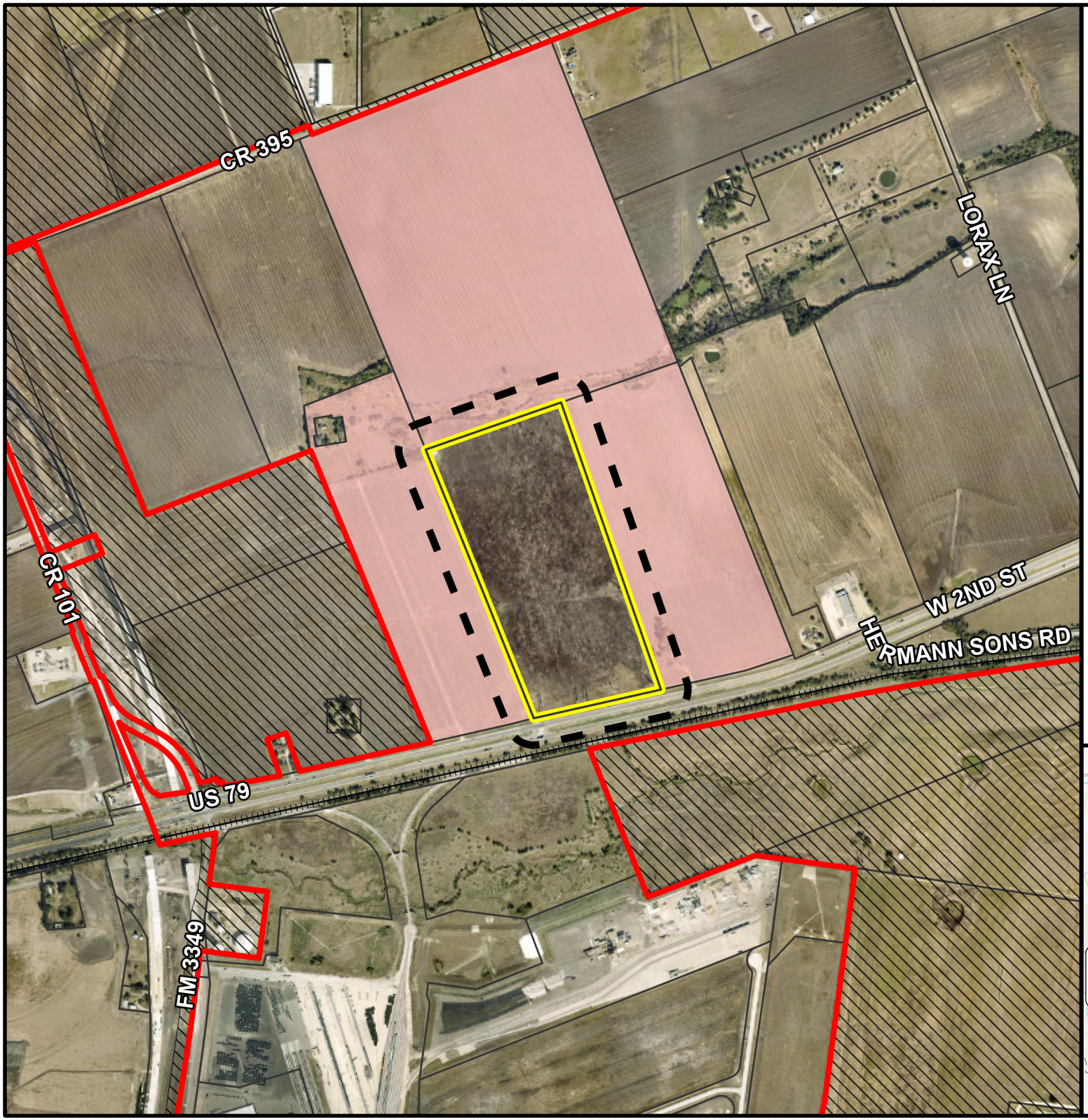
- Employment Center Plan Overlay
- Planned Development Overlay
- P1: Nature

Place Type Zoning

- P2: Rural
- EC: Employment Center

0 500 1,000
Feet



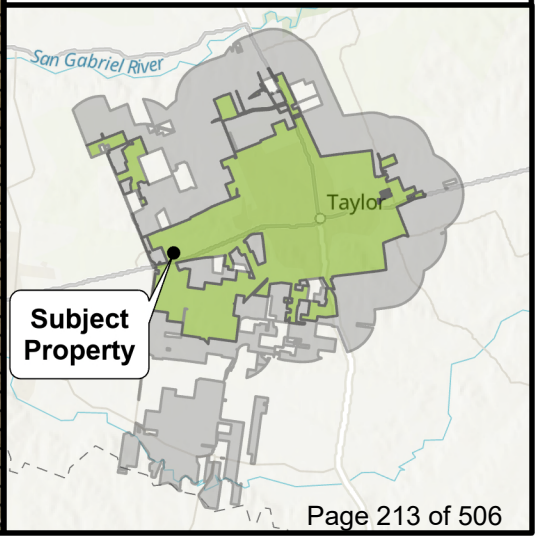


PZ-2025-2606

Highway 79
Employment Center Plan
Notification Map
Approximately 51 acres

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

0 1,000 2,000
Feet



ORDINANCE NO. 2026-13

AN ORDINANCE APPROVING A EMPLOYMENT CENTER PLAN REFERRED TO AS ONCOR MUSCOVY SWITCH STATION, CONSISTING OF APPROXIMANTELY 51.19 ACRES OF LAND IN THE J C EAVES SURVEY, ABSTRACT NO. 213, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCELS R565218, TAYLOR, WILLIAMSON COUNTY, TEXAS; AMENDING THE OFFICAL 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 February 26th, 2026, 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 the Employment Center Plan, referred to as Oncor Muscovy Switch Station; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on February 10th, 2026, to consider the zoning request, and recommended approval of the Employment Center Plan and the Property zoning change; 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 Official Zoning map of the City of Taylor, Texas, is changed to indicate that a 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 Employment Center Plan attached hereto for the purpose 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

DRAFT

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 2026-13 was introduced before the Taylor City Council on the 26th day of February 2026.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2026.

_____
Dwayne Ariola, Mayor

ATTEST:

_____
Lucy Aldrich, City Clerk

APPROVED AS TO FORM:

_____
Mark Schroeder,
City Attorney

DRAFT

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. 2026-13, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2026, 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 _____ 2026.

_____
Lucy Aldrich
City Clerk

DRAFT

EXHIBIT A

(Legal Description/Survey)

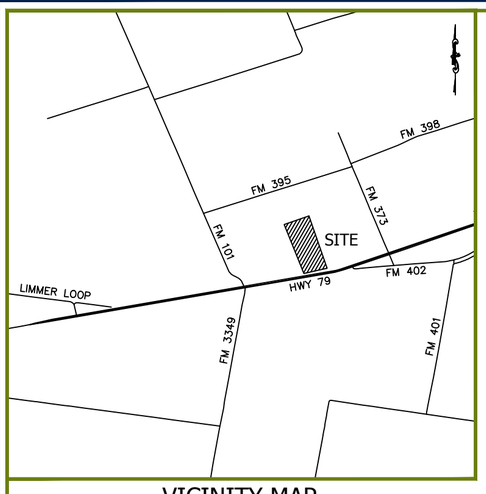
DRAFT

EXHIBIT B

(Employment Center Plan)

DRAFT

Lot 1, Block 1, Muscovy Switch Addition Preliminary Plat
City of Taylor Project Number (PZ-2025-_____)
Being a preliminary plat consisting of 51.19 acres, including 0.00 acres of right-of-way dedication, To create 1 lot, 0 reserves, part of and out of the James C. Eaves Survey, Abstract No. 213, Taylor, Williamson County, Texas



VICINITY MAP
NOT TO SCALE

D.R.W.C.T. = DEED RECORDS, WILLIAMSON COUNTY, TEXAS
O.P.R.W.C.T. = OFFICIAL PUBLIC RECORDS, WILLIAMSON COUNTY, TEXAS

● = SET 5/8-INCH IRON ROD WITH YELLOW CAP STAMPED "DUNAWAY ASSOC" UNLESS OTHERWISE NOTED

100' 0 100' 200'
SCALE 1"= FEET 100'

M. MOORE FAMILY FARMS, LLC, A TEXAS LIMITED LIABILITY COMPANY CALLED 115.671 ACRES DOCUMENT NUMBER 2018102968 O.P.R.W.C.T.

FOUND 1/2-INCH IRON ROD WITH ORANGE CAP STAMPED "BRYAN TECH SERVICES"

N70°48'50"E 1,065.61'

FOUND 1/2-INCH IRON ROD WITH ORANGE CAP STAMPED "BRYAN TECH SERVICES"

JAMES C. EAVES SURVEY
ABSTRACT NUMBER 213

N22°08'33"W 440.50'

FOUND 1/2-INCH IRON ROD

20' WIDE EASEMENT FOR ROADWAY VOLUME 226, PAGE 200 D.R.W.C.T.

51.19 ACRES
2,229,965 SQUARE FEET

CSW TAYLOR 79, LP, A TEXAS LIMITED PARTNERSHIP CALLED 49.05 ACRES DOCUMENT NUMBER 2022000279 O.P.R.W.C.T.

ONCOR ELECTRIC DELIVERY COMPANY, LLC, A DELAWARE LIMITED LIABILITY COMPANY CALLED 51.19 ACRES DOCUMENT NUMBER 2022065005 O.P.R.W.C.T.

TAYLOR INDUSTRIAL LAND PARTNERS LLC, A TEXAS LIMITED LIABILITY COMPANY AND TAYLOR 100 CAPITAL, LLC, A TEAXS LIMITED LIABILITY COMPANY CALLED 51.182 ACRES DOCUMENT NUMBER 2024038666 O.P.R.W.C.T.

S19°11'27"E 2,258.27'

N21°52'52"W 1,710.48'

50' WIDE PIPELINE EASEMENT KOCH REFINING COMPANY VOLUME 1792, PAGE 115 D.R.W.C.T.

EASEMENT OF RIGHT-OF-WAY FOR AN ELECTRIC TRANSMISSION AND DISTRIBUTION LINE TEXAS POWER & LIGHT COMPANY VOLUME 239, PAGE 76, D.R.W.C.T.

EASEMENT #16517 EASEMENT MODIFICATION AGREEMENT TXU ELECTRIC DELIVERY COMPANY DOCUMENT NUMBER 2007032276, O.P.R.W.C.T. AND DOCUMENT NUMBER 2007063526, O.P.R.W.C.T.

FOUND 1-1/2-INCH ALUMINUM CAP STAMPED "REFERENCE"

49.90'

S77°19'09"W 968.89'

POINT OF BEGINNING
FOUND 1/2-INCH IRON ROD WITH ORANGE CAP STAMPED "BRYAN TECH SERVICES"
NAD83 GRID
N: 10,177,598.77'
E: 3,197,004.29'

PROJECT BENCHMARK
BOX CUT WITH "X" CUT
NAD83 GRID
N: 10,177,458.29'
E: 3,196,583.96'
ELEV: 620.99'

N77°19'09"E 593.37'

FOUND 4-INCH BRASS "TEXAS DEPARTMENT OF TRANSPORTATION R.O.W." MONUMENT

WEST 2ND STREET
(VARIABLE WIDTH RIGHT-OF-WAY)
(ALSO REFERRED TO AS HIGHWAY NO. 79)
DOCUMENT NUMBER 2008006703, O.P.R.W.C.T.
DOCUMENT NUMBER 2008025829, O.P.R.W.C.T.

ZONE X (NO SCREEN)

PROJECT BENCHMARK:

Box Cut With "X" Cut in concrete at the westerly end of a traffic guard rail on the north side of West 2nd Street, approximately 521 feet east of a gravel drive approach at the southwest corner of the property, and approximately 3,091 feet east of the intersection with County Road 101.

NAD83 GRID Coordinates:
N: 10,177,458.29'
E: 3,196,583.96
ELEV: 620.99'

NOTES:

1. The basis of bearings for this survey is the Texas State Coordinate System of 1983, Central Zone 4203. Distances and areas hereon are surface values. A combined scale factor of 0.99988593 was used for this project.
2. Elevations are based on NAVD88 as determined by post processed static GPS observations.
3. According to the graphical plotting of the Flood Insurance Rate Map for Williamson County, Texas and Incorporated Areas, Panel 540 of 750, Map Number 48491C0540F, Map Revised Date: December 20, 2019, the subject property is located in Zone X (NO SCREEN) defined as "Areas of Minimal Flood Hazard." This statement does not reflect any type of flood study by this firm.
4. The underground utilities shown hereon are based on visible appurtenant fixtures and above ground markings to determine the existence and approximate horizontal position of said utilities. All buried or subsurface utilities either abandoned or in service may not be shown hereon. Caution should be used and all utility companies and municipal inspectors should be consulted prior to construction.
5. According to the City of Taylor, Texas Zoning Map, the subject property is zoned EC: Employment Center.
6. Selling a portion of this addition by metes and bounds is a violation of City ordinance and State law, and is subject to fines and withholding of utilities and building permits.

PRELIMINARY - FOR REVIEW PURPOSES ONLY

DUNAWAY
550 Bailey Avenue • Suite 400 • Fort Worth, Texas 76107
Tel: 817.335.1121
TEXAS REGISTERED SURVEYING FIRM NO. 10098100

OWNER NAME AND ADDRESS	SURVEYOR NAME AND ADDRESS
Name: Oncor Electric Delivery Company, LLC	Name: Dunaway Associates
Address: 1616 Woodall Rodgers Freeway, Dallas, TX 75202	Address: 550 Bailey Avenue, Suite 400, Fort Worth, TX 76107
Phone: 214-486-2000	Phone: 817-335-1121 Fax: 817-335-3716

Lot 1, Block 1 Muscovy Switch Addition

MINOR PLAT

Situated in the
James C. Eaves Survey, Abstract Number 213,
City of Taylor, Williamson County, Texas
(51.19 Acres or 2,229,965 Square Feet)

This plat was prepared in September 2025
City of Taylor Project Number (PZ-2025-_____)

SEPTEMBER 12, 2025

B005700.429

PLOTTED BY: Robert Haney ON: Friday, September 12, 2025 AT: 8:41 AM FILEPATH: P:\005700\5700\429-Muscovy Switch PETE ID 38665\Survey\Drawings\B005700.429 Muscovy Switch Minor Plat TXC SURF.dwg

Lot 1, Block 1, Muscovy Switch Addition Preliminary Plat
City of Taylor Project Number (PZ-2025-_____)
Being a preliminary plat consisting of 51.19 acres, including 0.00 acres of right-of-way dedication, To create 1 lot, 0 reserves, part of and out of the James C. Eaves Survey, Abstract No. 213, Taylor, Williamson County, Texas

CERTIFICATE OF OWNERSHIP

STATE OF TEXAS §

COUNTY OF WILLIAMSON §

WHEREAS, Oncor Electric Delivery Company, LLC, are the Owners of a tract of land situated in the James C. Eaves Survey, Abstract Number 213, City of Taylor, Williamson County, Texas; said parcel being all of that tract of land conveyed to Oncor Electric Delivery Company, LLC of record in Instrument Number 2022065005, Official Public Records, Williamson County, Texas, and being more particularly described as follows:

METES & BOUNDS DESCRIPTION

BEING a 51.19 acre tract of land situated in James C. Eaves Survey, Abstract Number 213, City of Taylor, Williamson County, Texas, and being all of a called 51.19 acre tract of land described in Special Warranty Deed to Oncor Electric Delivery Company, LLC, a Delaware limited liability company, as recorded in Document Number 2022065005, Official Public Records, Williamson County, Texas (O.P.R.W.C.T.), said 51.19 acre tract of land being more particularly described as follows:

BEGINNING at a found 1/2-inch iron rod with orange cap stamped "BRYAN TECH SERVICES" for the southeast corner of said called 51.19 acre tract and the southwest corner of a called 51.182 acre tract of land described in Warranty Deed With Vendor's Lien to Taylor Industrial Land Partners LLC, a Texas limited liability company, and Taylor 100 Capital, LLC, a Texas limited liability company as recorded in Document Number 2024038666, O.P.R.W.C.T., on the northerly right-of-way line of West 2nd Street (a variable width right-of-way) (also referred to as Highway No. 79) as recorded in Special Warranty Deed to Williamson County, Texas as recorded in Document Number 2008006703, O.P.R.W.C.T., and in Special Warranty Deed to Williamson County, Texas as recorded in Document Number 2008025829, O.P.R.W.C.T., from which a found 4-inch brass "TEXAS DEPARTMENT OF TRANSPORTATION R.O.W." monument along the north line of said West 2nd Street bears North 77 degrees 19 minutes 09 seconds East, a distance of 593.37 feet, said POINT OF BEGINNING being locatable by NAD83 Grid Coordinates N: 10,177,598.77', E: 3,197,004.29';

THENCE South 77 degrees 19 minutes 09 seconds West, along the common line between said 51.19 acre tract and said West 2nd Street, a distance of 968.89 feet to a set 5/8-inch iron rod with yellow plastic cap stamped "DUNAWAY ASSOC" for the southwest corner of said 51.19 acre tract and the southeast corner of a called 49.05 acre tract of land described in Special Warranty Deed to CSW Taylor 79, LP, a Texas limited partnership as recorded in Document Number 2022000279, O.P.R.W.C.T.;

THENCE North 21 degrees 52 minutes 52 seconds West, departing said common line, and along the common line between said 51.19 acre tract and said 49.05 acre tract, passing a found 1-1/2-inch aluminum disk stamped "REFERENCE" at a distance of 49.90 feet, and continuing in all a total distance of 1,710.48 feet to a found 1/2-inch iron rod for corner;

THENCE North 22 degrees 08 minutes 33 seconds West, continuing along said common line, a distance of 440.50 feet to a found 1/2-inch iron rod with orange cap stamped "BRYAN TECH SERVICES" for the northwest corner of said 51.19 acre tract and the southwest corner of a called 115.671 acre tract of land described in Warranty Deed to M. Moore Family Farms, LLC, a Texas Limited Liability Company as recorded in Document Number 2018102968, O.P.R.W.C.T., on the easterly line of said 49.05 acre tract;

THENCE North 70 degrees 48 minutes 50 seconds East, departing said common line, and along the common line between said 51.19 acre tract and said 115.671 acre tract, a distance of 1,065.61 feet to a found 1/2-inch iron rod with orange cap stamped "BRYAN TECH SERVICES" for the northeast corner of said 51.19 acre tract and the northwest corner of said 51.182 acre tract, on the southerly line of said 115.671 acre tract;

THENCE South 19 degrees 11 minutes 27 seconds East, departing said common line, and along the common line between said 51.19 acre tract and said 51.182 acre tract, a distance of 2,258.27 feet to the POINT OF BEGINNING and containing 51.19 acres or 2,229,965 square feet of land, more or less.

OWNER'S AND LIEN HOLDER'S ACKNOWLEDGEMENT AND DEDICATION

STATE OF TEXAS

COUNTY OF _____

NOW THEREFORE, KNOW ALL MEN BY THESE PRESENTS:

I (We), the undersigned, ONCOR ELECTRIC DELIVERY COMPANY, LLC being its duly authorized officer, owner(s) and lien holder(s) of the land shown on this plat, and designated as BROYLES SWITCH STATION ADDITION, LOT 1, BLOCK A, in the City of Palestine, Anderson County, Texas, and whose name is subscribed hereto, hereby dedicate to the use of the public forever all streets, parks, watercourses, drains, easements, and public places thereon shown for the purpose and consideration therein expressed.

Witness my hand this the _____ day of _____, 2025.

_____
Owner Signature

_____
Lien Holder Signature

NOTARY PUBLIC ACKNOWLEGEMENT

STATE OF TEXAS

COUNTY OF _____

This instrument was acknowledged before me on the _____ day of _____, 2025 by _____.

_____

NOTARY PUBLIC FOR THE STATE OF TEXAS

_____
Print Name

MY COMMISSION EXPIRES: _____

PRELIMINARY - FOR REVIEW PURPOSES ONLY

DUNAWAY
550 Bailey Avenue • Suite 400 • Fort Worth, Texas 76107
Tel: 817.335.1121
TEXAS REGISTERED SURVEYING FIRM NO. 10098100

NOTES:

1. The basis of bearings for this survey is the Texas State Coordinate System of 1983, Central Zone 4203. Distances and areas hereon are surface values. A combined scale factor of 0.99988593 was used for this project.
2. Elevations are based on NAVD88 as determined by post processed static GPS observations.
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5. According to the City of Taylor, Texas Zoning Map, the subject property is zoned EC: Employment Center.
6. Selling a portion of this addition by metes and bounds is a violation of City ordinance and State law, and is subject to fines and withholding of utilities and building permits.

AFFIDAVIT FOR RECORDATION

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

BEFORE ME, the undersigned authority, on this day personally appeared the undersigned affiant, who, first duly sworn upon his/her oath, did state:

"My name is _____. I am over the age of eighteen years. _____(the "Owner",

whether one or more) is/are the sole owner(s) of the property described in the plat of the subdivision to be known as_____

_____ _____(the "Subdivision"). I am the Owner or authorized representative of the Owner. The original tax certificate(s) attached to the plat

of the Subdivision describe all of the property contained within the Subdivision and all taxing entities with jurisdiction over the Subdivision."

_____
(Signature)

_____
(Printed Name)

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

Before me, the undersigned, a notary public in and for said county and state, on this day personally appeared _____, known to me

to be the person whose name is subscribed to the foregoing instrument.

Given under my hand and seal of office on this the _____ day of _____, 20_____.

_____
NOTARY PUBLIC in and for the State of Texas SEAL

My commission expires: _____

SURVEYOR'S CERTIFICATION

THE STATE OF TEXAS

COUNTY OF WILLIAMSON

KNOW ALL MEN BY THESE PRESENTS:

I, Robert Schurig, Registered Public Surveyor No. 6885 in the State of Texas, hereby, certify that this plat is true and correct and was prepared from an actual survey of the property made under my supervision on the ground.

_____

Robert Schurig
Registered Professional Land Surveyor
State of Texas, No. 6885

Preliminary, this document shall not be recorded for any purpose and shall not be used or viewed or relied upon as a final survey document.

OWNER NAME AND ADDRESS

Name: Oncor Electric Delivery Company, LLC
Address: 1616 Woodall Rodgers Freeway, Dallas, TX 75202
Phone: 214-486-2000

SURVEYOR NAME AND ADDRESS

Name: Dunaway Associates
Address: 550 Bailey Avenue, Suite 400, Fort Worth, TX 76107
Phone: 817-335-1121 Fax: 817-335-3716

Lot 1, Block 1 Muscovy Switch Addition

MINOR PLAT

Situated in the
James C. Eaves Survey, Abstract Number 213,
City of Taylor, Williamson County, Texas
(51.19 Acres or 2,229,965 Square Feet)

This plat was prepared in September 2025
City of Taylor Project Number (PZ-2025-_____)

SEPTEMBER 12, 2025

B005700.429

PLOTTED BY: Robert Hovey ON: Friday, September 12, 2025 AT: 8:41 AM FILEPATH: P:\005700\5700\429-Muscovy Switch\FEE ID 58665\Survey\Dunaway\B005700.429 Muscovy Switch Minor Plat TxC 1SBF.dwg

Muscovy Switch - Taylor

QUICK LOOK EXHIBITS

DATE: JANUARY 22, 2026

01 Aerial Context Map

02 Context Map

03 Growth Sectors

04 Future Land Use

05 Place Type Zoning

06 Transportation Master Plan

07 Regulating Plan

08 Block and Thoroughfare Plan

09 Design Specific Standards

north

0 1000' 2000'

GRAPHIC SCALE 1000'

ONCOR MUSCOVY STATION

AERIAL CONTEXT MAP

CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

Kimley»Horn

6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

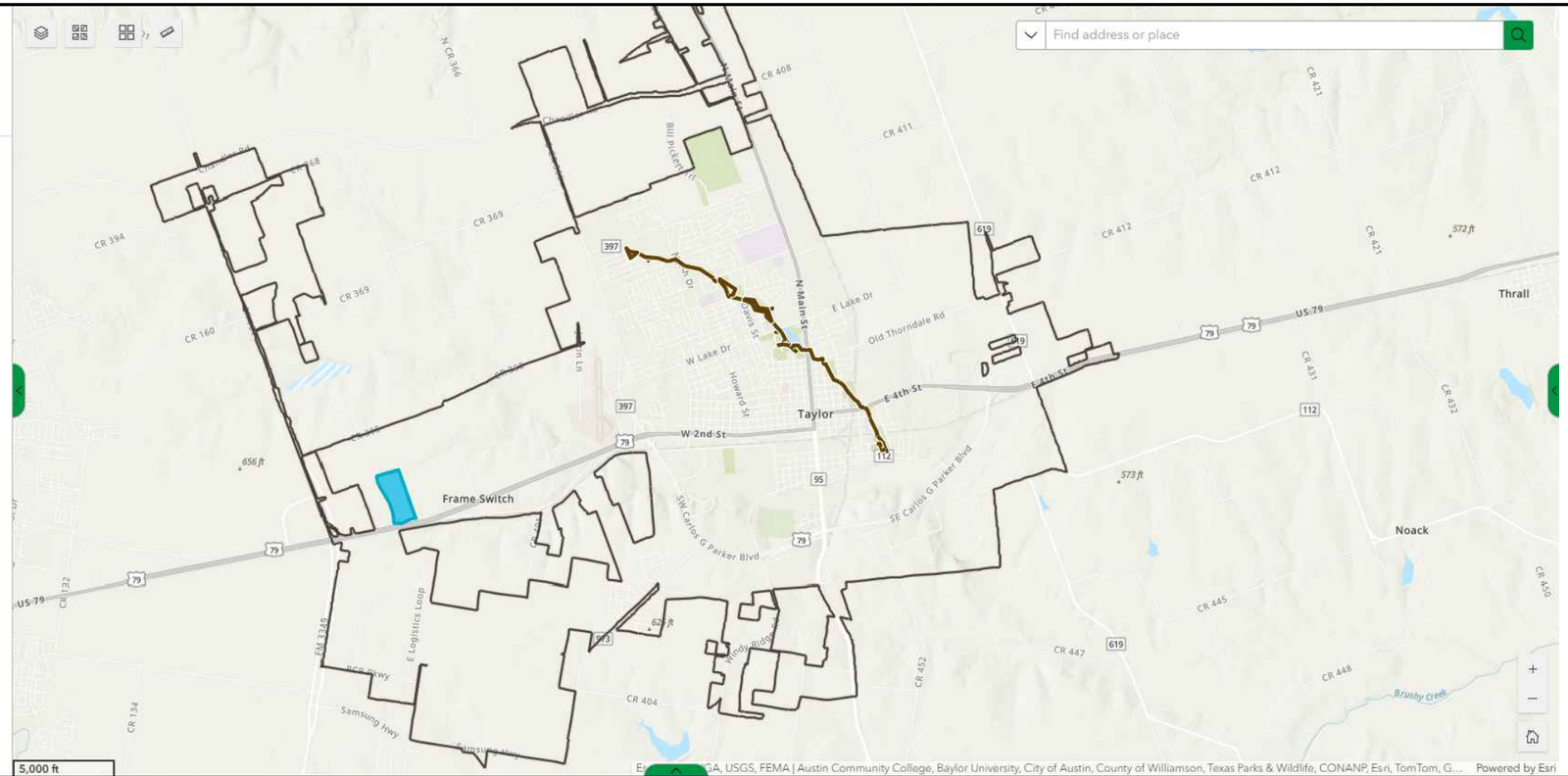
Boundaries

City Limits

Parks & Recreation

Trails

Trail



REGIONAL

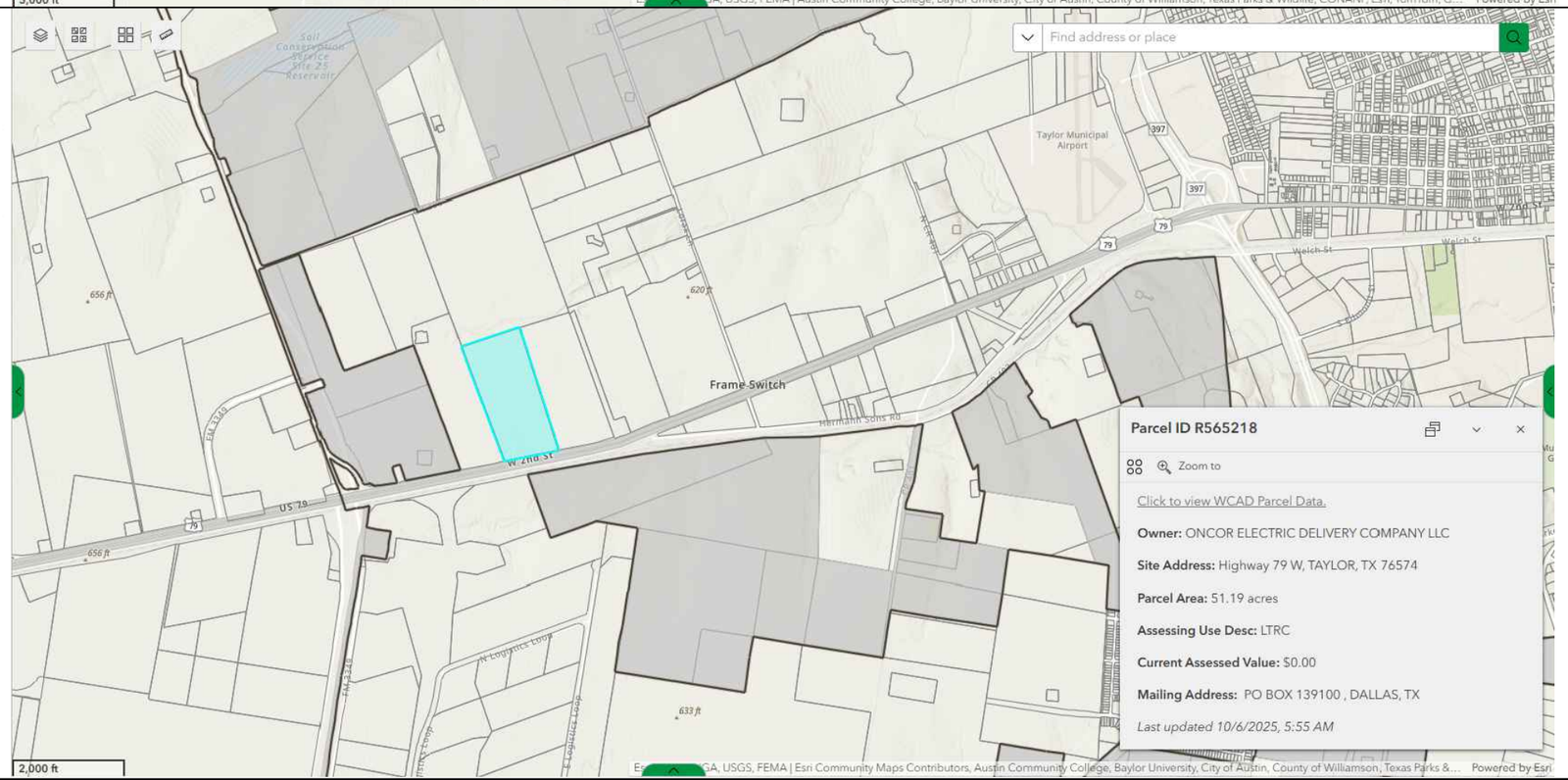
LOCAL

Boundaries

City Limits

ETJ Boundary

Parcels



Parcel ID R565218

Zoom to

Click to view WCAD Parcel Data.

Owner: ONCOR ELECTRIC DELIVERY COMPANY LLC

Site Address: Highway 79 W, TAYLOR, TX 76574

Parcel Area: 51.19 acres

Assessing Use Desc: LTRC

Current Assessed Value: $0.00

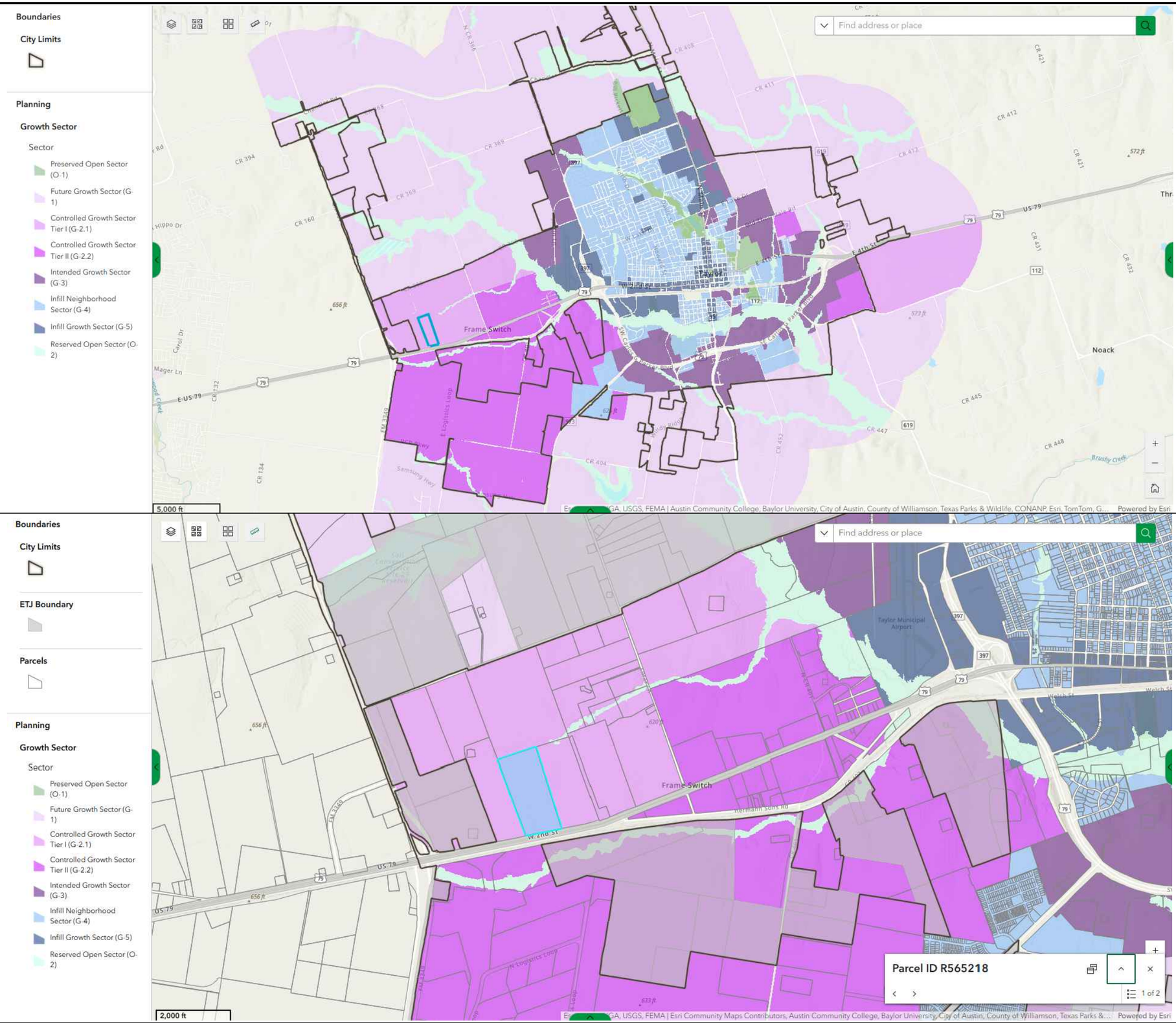
Mailing Address: PO BOX 139100 , DALLAS, TX

Last updated 10/6/2025, 5:55 AM

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
CONTEXT MAP
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



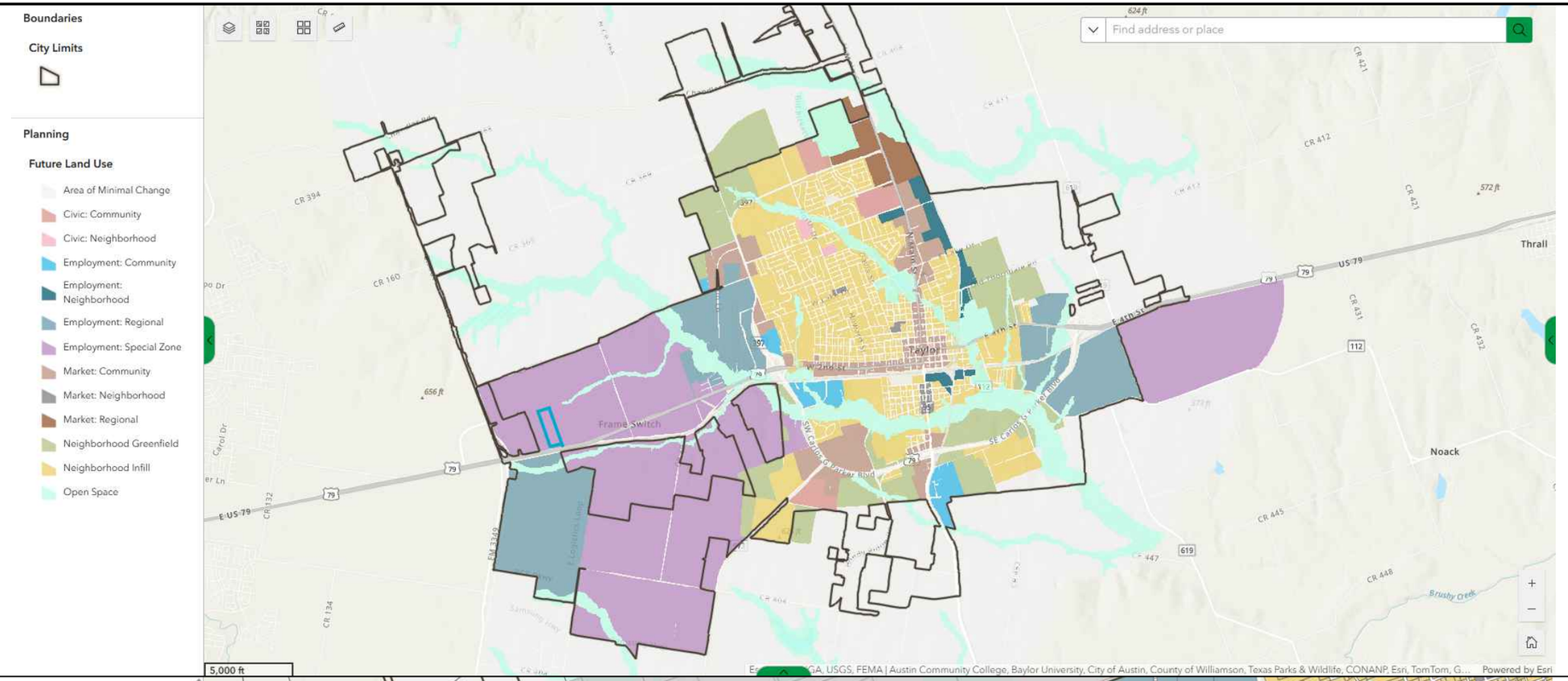
REGIONAL

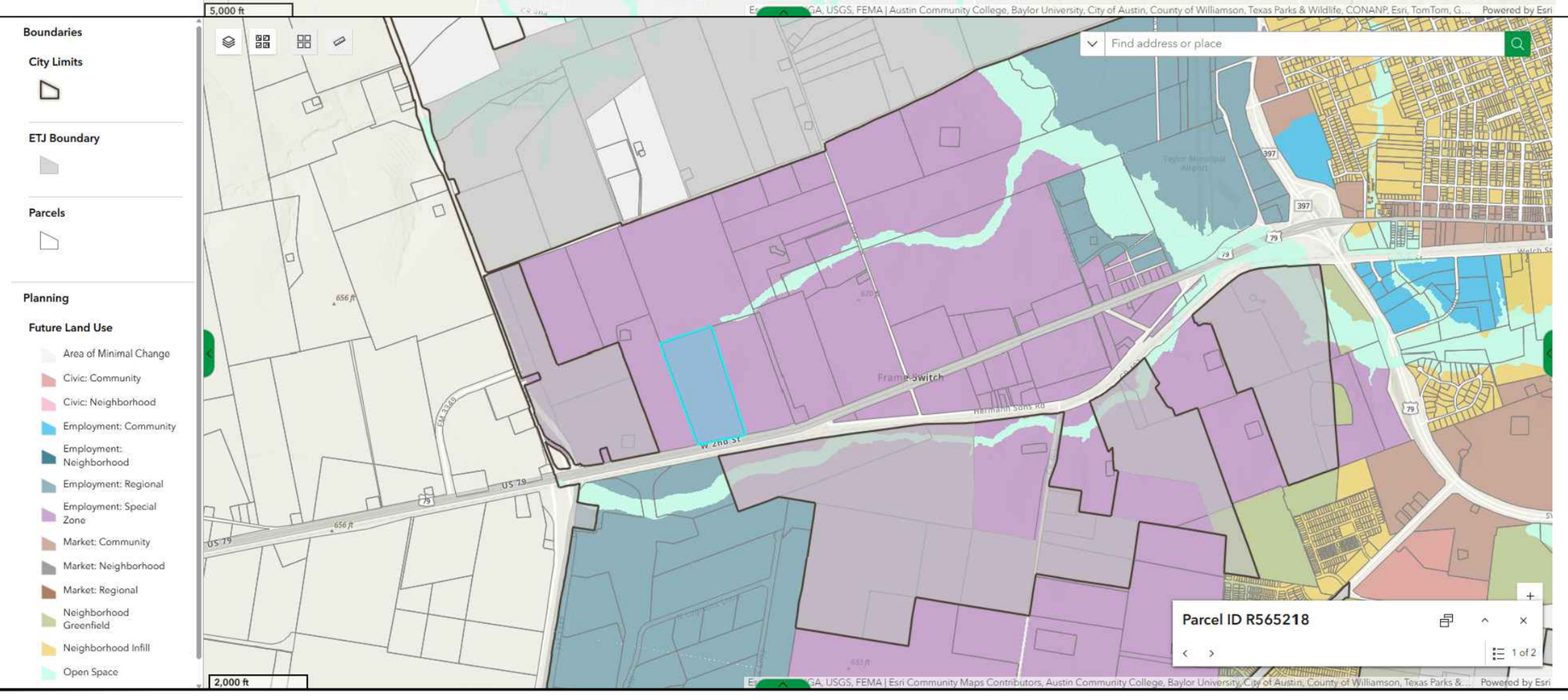
LOCAL

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
GROWTH SECTORS
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north





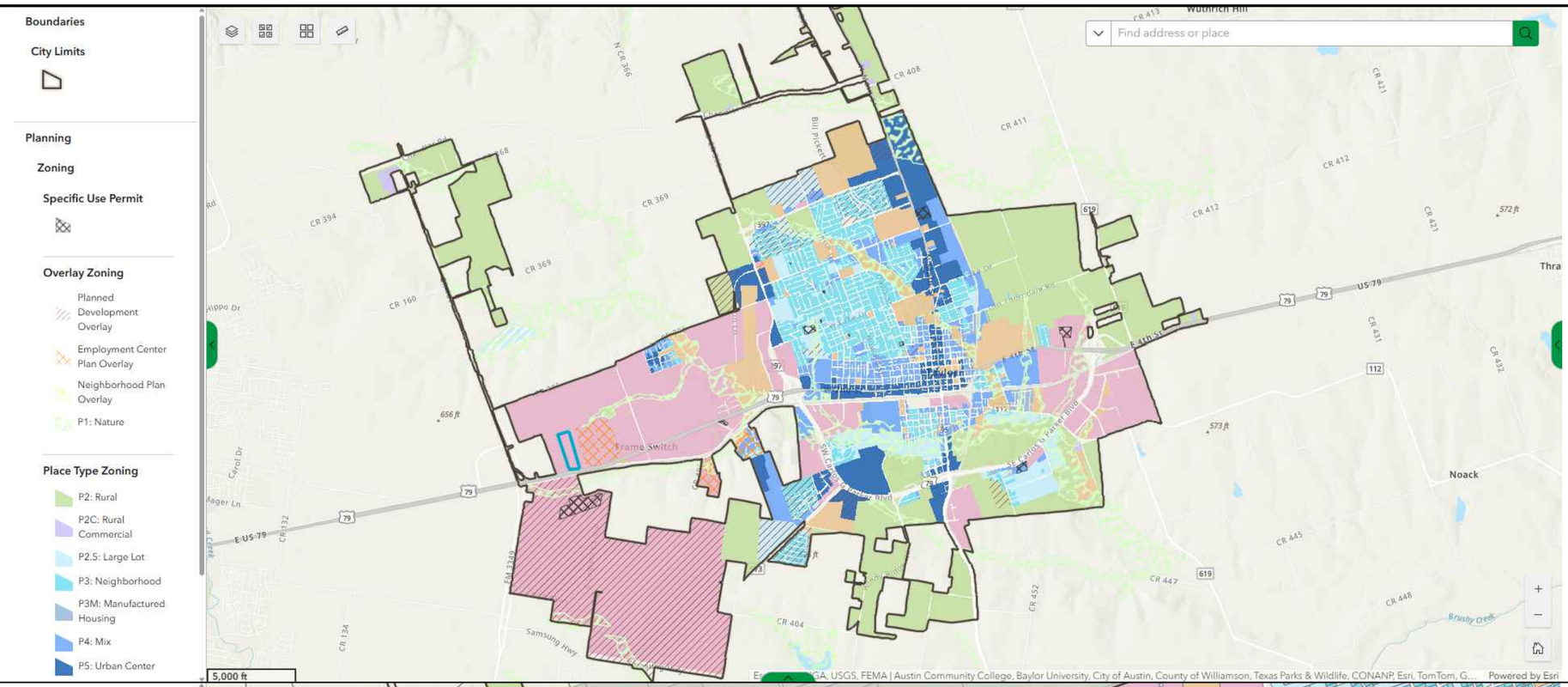
REGIONAL

LOCAL

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
FUTURE LAND USE
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north



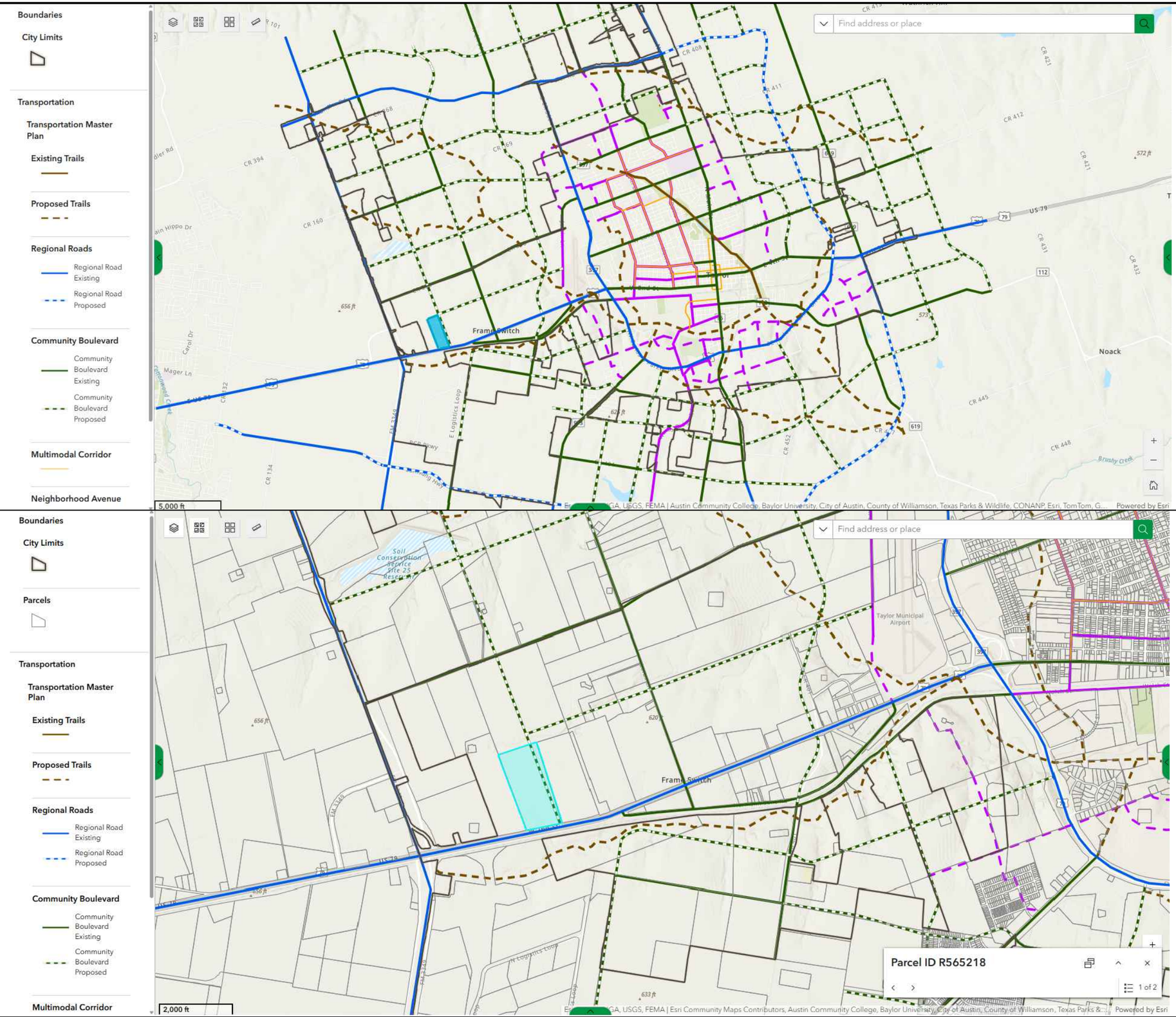
REGIONAL

LOCAL

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
PLACE TYPE ZONING
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north

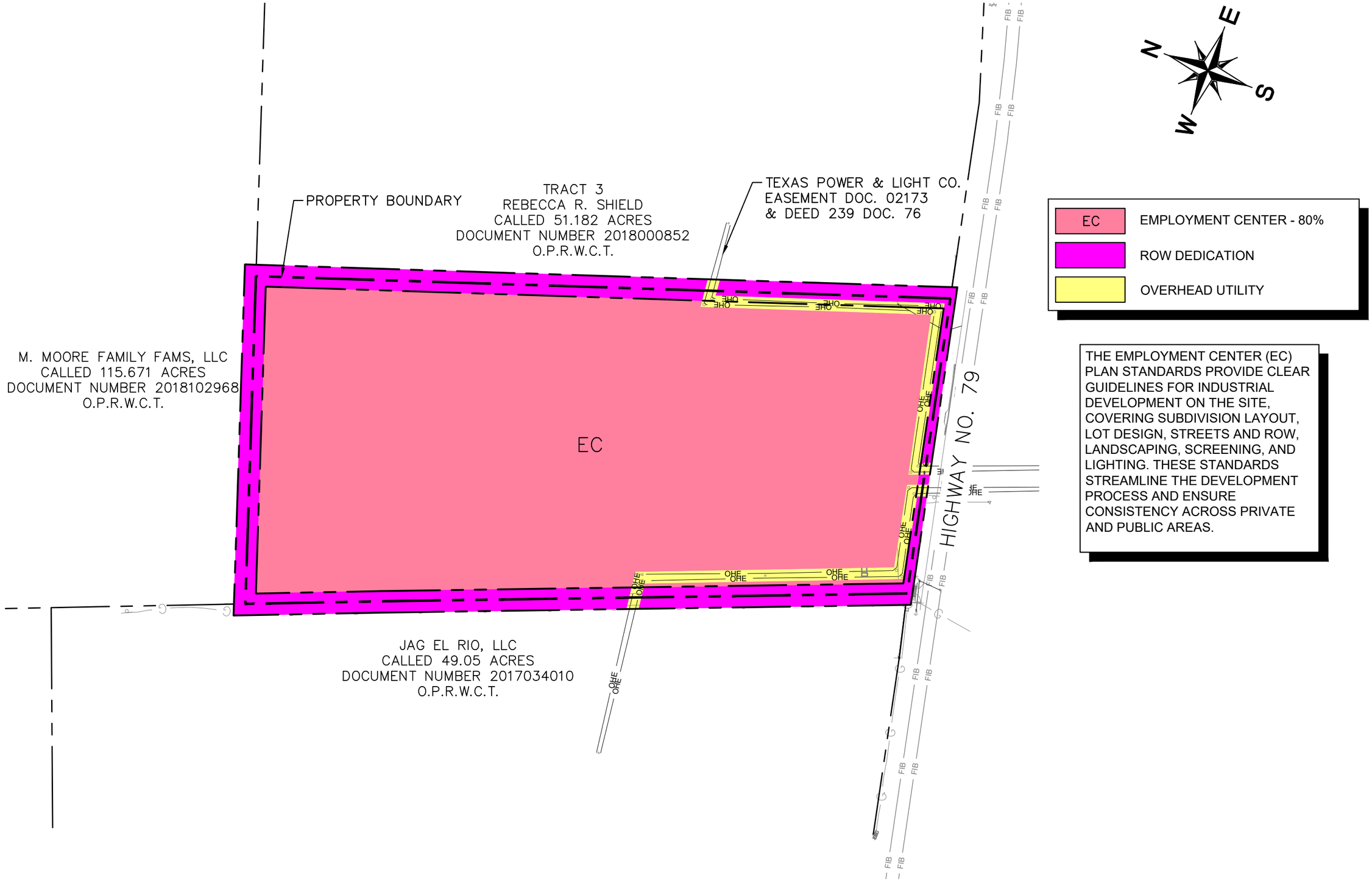


REGIONAL
LOCAL

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
TRANSPORTATION MASTER PLAN
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north

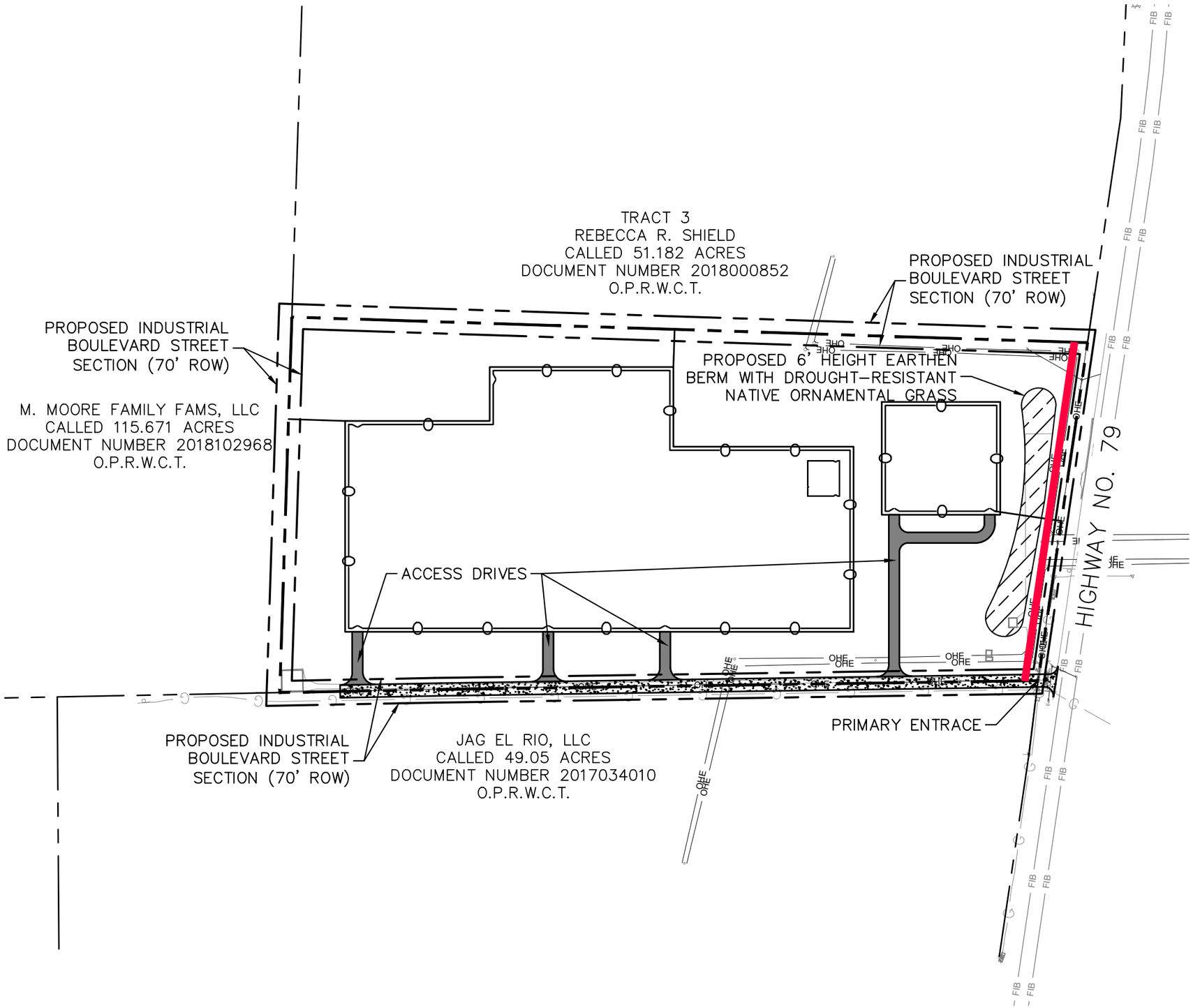


Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
REGULATING PLAN
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

600'
300'
0
GRAPHIC SCALE 300'

north



- PER ONCOR SAFETY STANDARDS, THE STATION AND THE FUTURE STATION WILL BE SURROUNDED IN 7' HEIGHT CHAIN LINK FENCE TOPPED WITH 1' HEIGHT 3 STRAND BARBED WIRE. TEXAS SILVER LEAF MAY LINE THE FENCE FACING THE PROPOSED DRIVES.
- THE APPROACH MAY NEED TO BE ADJUSTED DEPENDING ON ONCOR'S REQUIRMENTS OR CONSTRAINTS.
- FINAL STREET LOCATION WILL BE DETERMINED IN SITE DEVELOPMENT AND IN ACCORDANCE WITH THE SMALL AREA PLAN: SPECIAL EMPLOYMENT DISTRICT–NORTH (SAP–SED)

PRIMARY FRONTAGE

PROPOSED 7' CHAIN LINK FENCE

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6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION

BLOCK AND THOROUGHFARE PLAN

CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

0 300' 600'

GRAPHIC SCALE 300'

north

4.3.1.9 EC - EMPLOYMENT CENTER

LOTS	
WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	80%
BUILD-TO-LINE (RANGE)	50' - 500'
FACADE BUILDOUT (MINIMUM)	N/A
STRUCTURE HEIGHT (FT)	No Greater Than 90'

BLOCKS	
BLOCK LENGTH (MAXIMUM)	N/A
BLOCK PERIMETER (MAXIMUM)	N/A

*PUBLIC FRONTAGE (RIGHT OF WAY)	
SIDEWALK ZONE WIDTH	8'-24'
LANDSCAPE ZONE	PERMITTED
VEHICULAR PARKING ZONE WIDTH	PARALLEL - 8'-12' ANGLED - 17'-22'
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 BUIDLINGS	●

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

BUILDING DISPOSITION	
EDGEYARD	●
SIDEYARD	●
COURTYARD	●
REARYARD	●

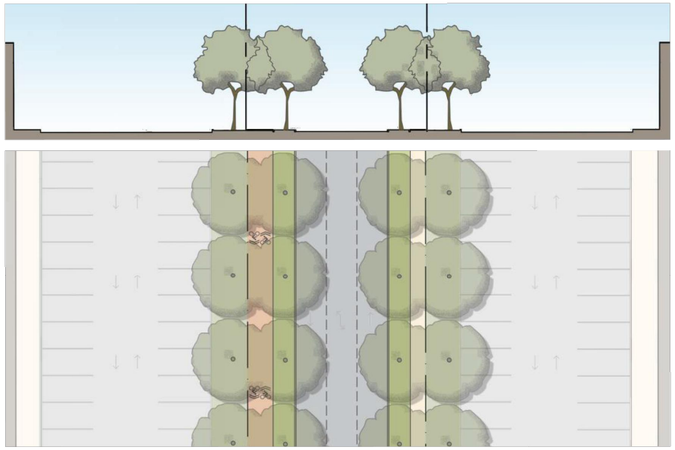
PERMITTED	●
NOT PERMITTED	○

TBD = TO BE DECIDED BY DURING DEVELOPMENT PROCESS

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	○

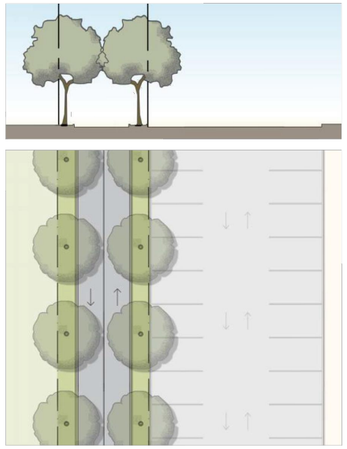
*Already developed properties with Place Type EC zoning shall follow the development standards of Place Type 5 until an Employment Center Plan has been adopted for the property.



IB-70-36

Industrial Boulevard
70 ft. ROW
36 ft. Pavement
Free Movement
Two-Way Traffic
No Parking
Curb Radius TBD to Accommodate Trucks
Header Curbs
9 ft. Tree Lawns
Allee, 25-30 ft. o.c.
10 ft. Shared-Use Path / 6 ft. Sidewalk
Provided

Trees may need to be maintained to permit a higher vertical clearance to accommodate truck traffic.
Driveways shall be spaced at a minimum of 200 feet from curb to curb.



AR-34-20

Access Road
34 ft. ROW
20 ft. Pavement
Free Movement
Two-Way Traffic
No Parking
Curb Radius TBD to Accommodate Trucks
Header Curbs
7 ft. Tree Lawn
Allee, 25-30 ft. o.c.
None
Provided

Trees may need to be maintained to permit a higher vertical clearance to accommodate truck traffic.

Kimley»Horn
6160 Warren Parkway, Suite 210
Frisco, Texas 75034
Engineering Firm Registration # F-928

ONCOR MUSCOVY STATION
DESIGN SPECIFIC STANDARDS
CITY OF TAYLOR, WILLIAMSON COUNTY, TEXAS

north

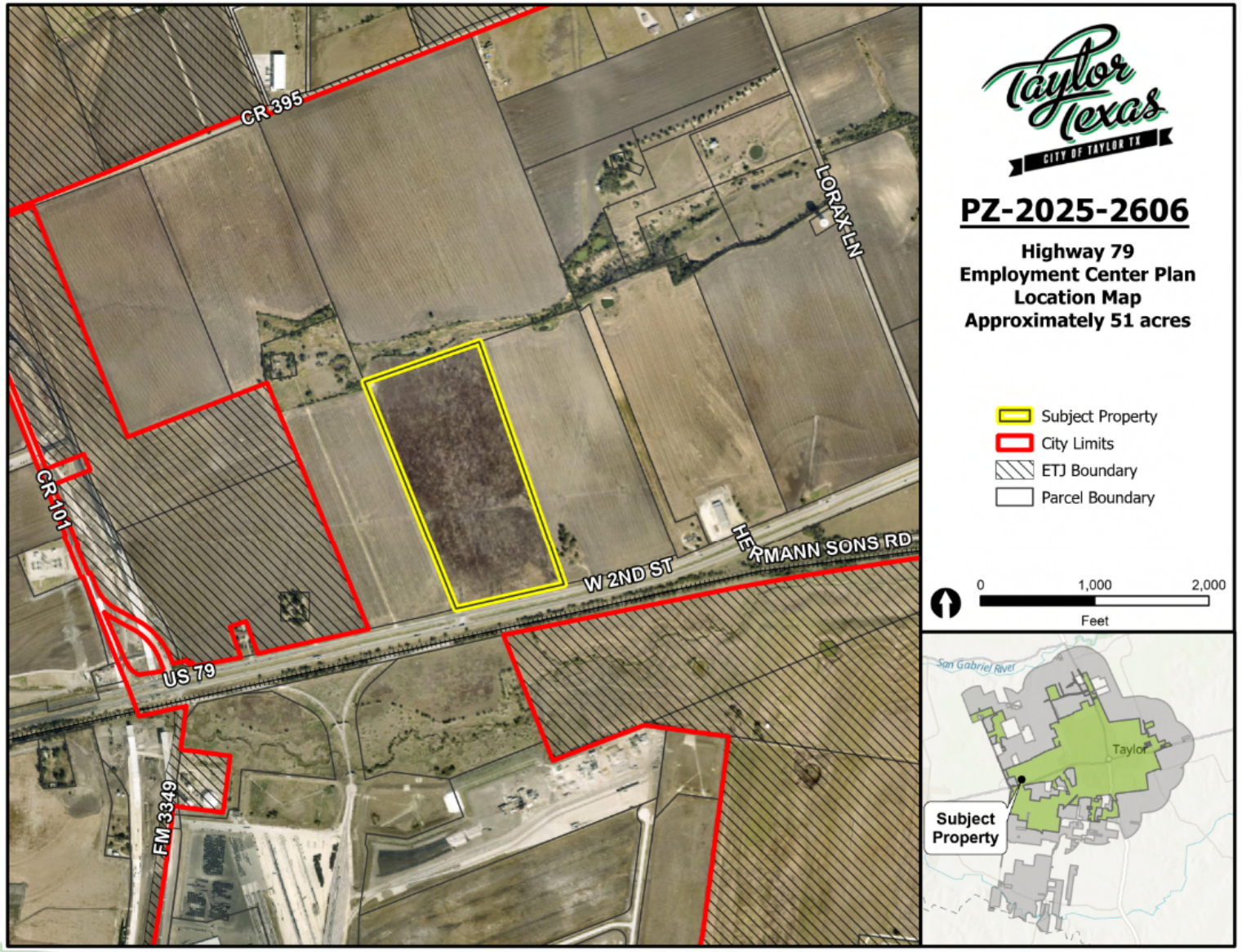
PZ-2025-2606

Employment Center Plan

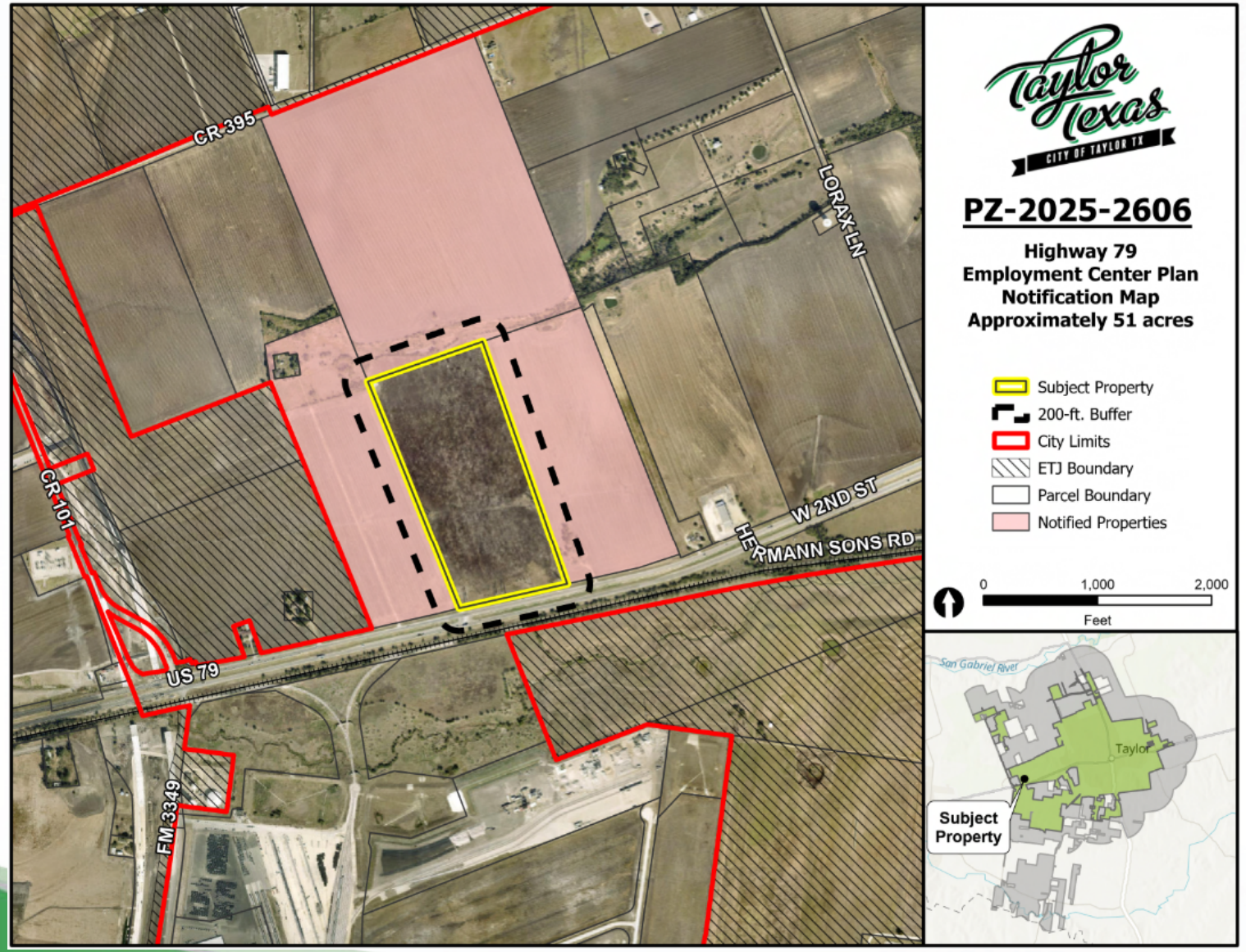
Oncor Muscovy Switch Station

1. **Comprehensive Plan Amendment** – Changes to the Growth Sector, Future Land Use, or Transportation Master Plan. Can also be actions to amend the Comp. Plan to fulfill an Implementation Strategy.
2. **Plan and/or Place Type Designation** – Projects 2.5 acres and greater will go through an Employment Center, Neighborhood, or Infill Neighborhood Plan to layout new Centers or Neighborhoods and allocate Place Type Zoning Districts.
3. **Preliminary Plat–** Division of land into lots (identifying lot boundaries, streets, easements, etc.).
4. **Subdivision Improvement Plans –** Public Infrastructure Plans (Water, Sewer, Drainage).
5. **Final Plat** (Re-Plat) To be recorded after approved.
6. **Site Development** Plans – Engineered or surveyed drawings depicting proposed development on a lot(s).
7. **Building Permit** - Layout of building(s) on lot(s) and detailed construction drawings.

Location Map

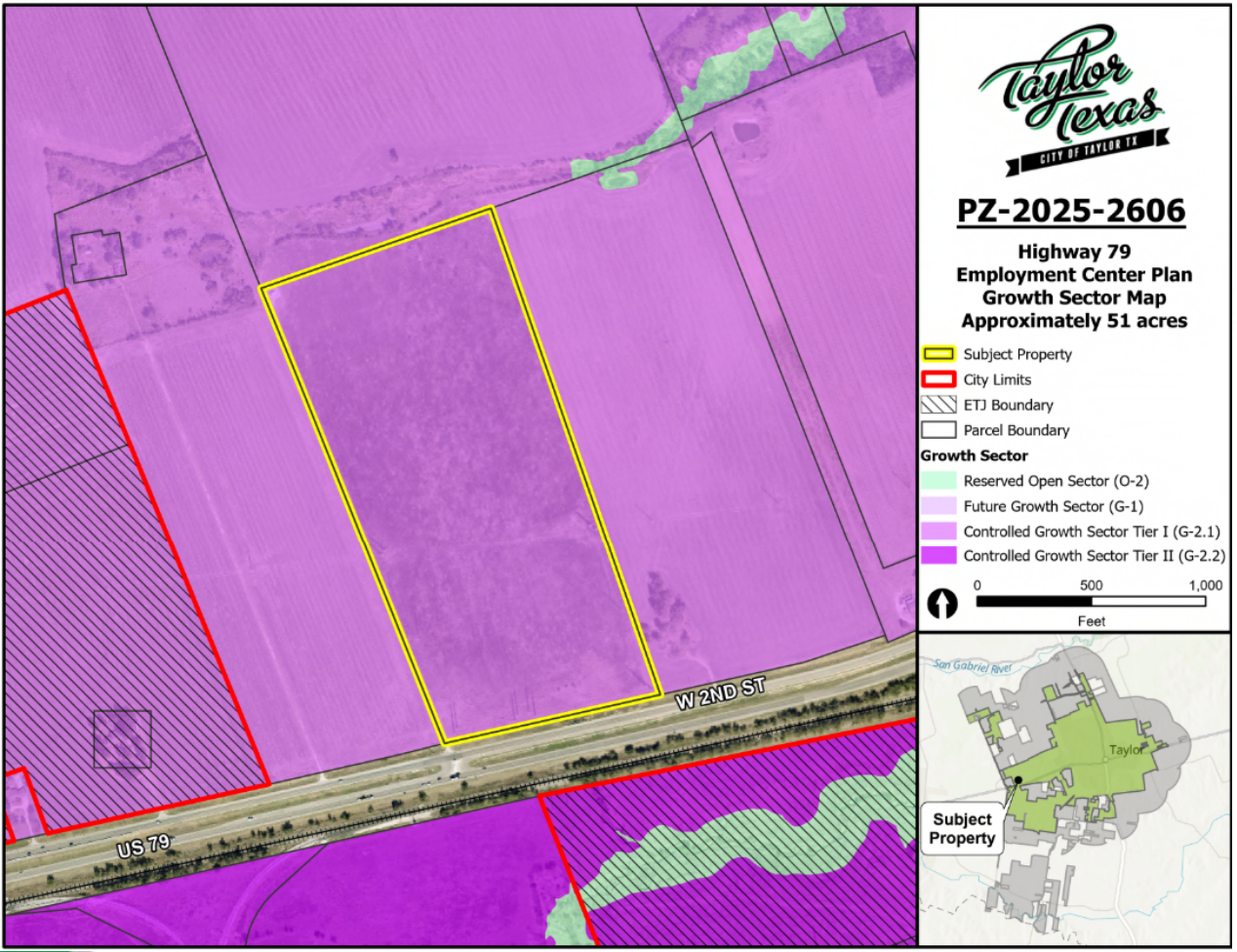


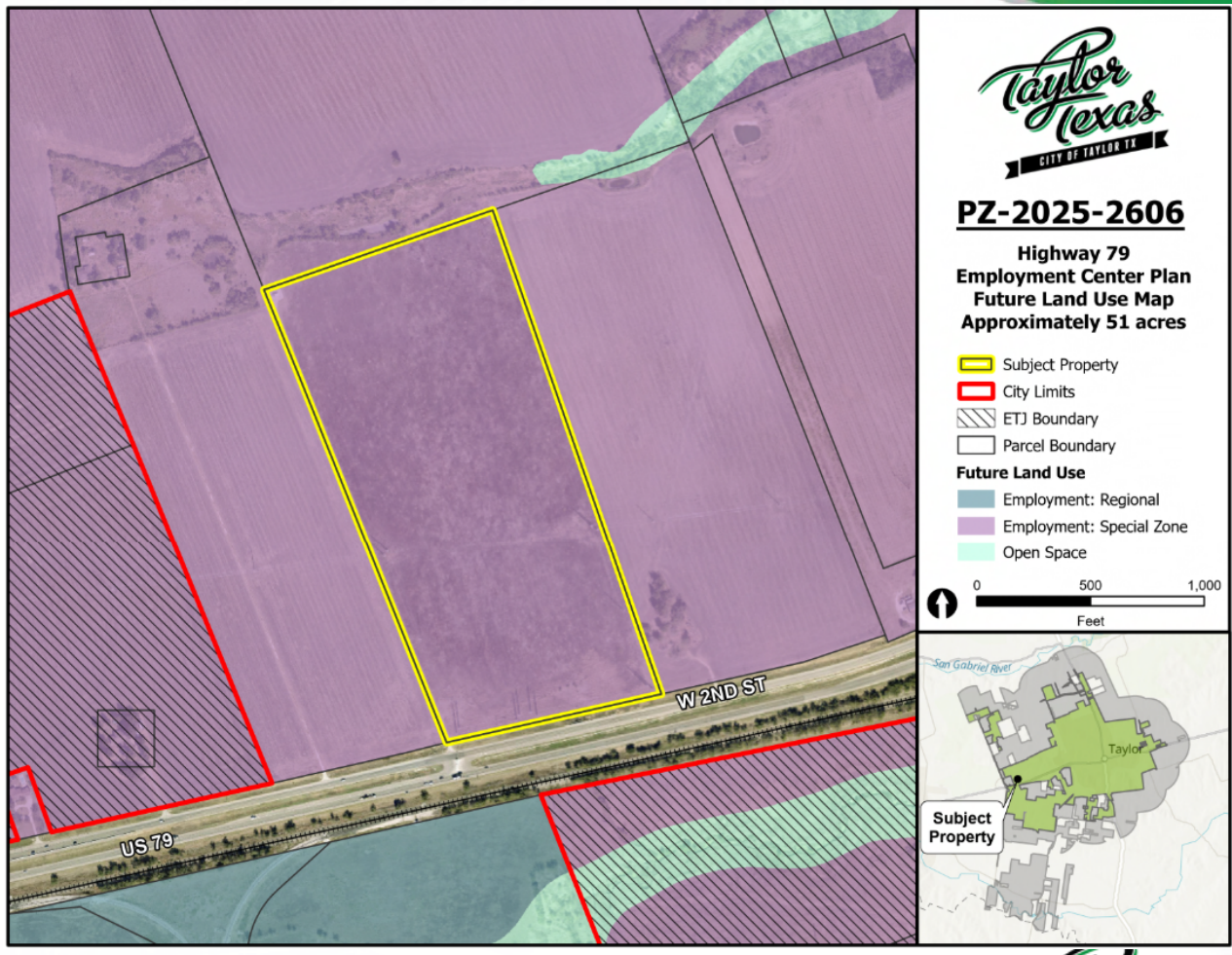
Notification Map



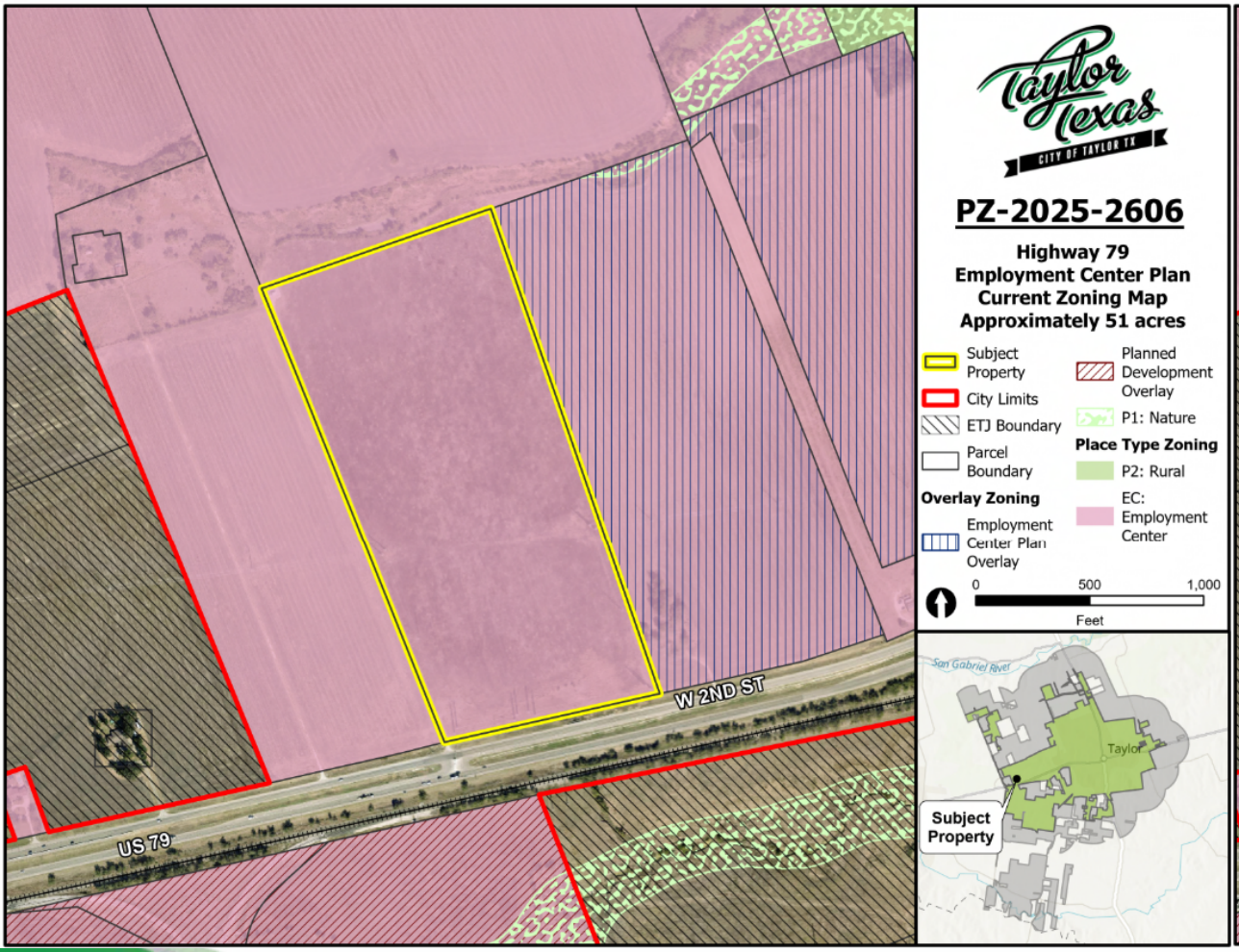
- 6 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received zero (0) responses in opposition and zero (0) response for approval of the request from the notified parties.

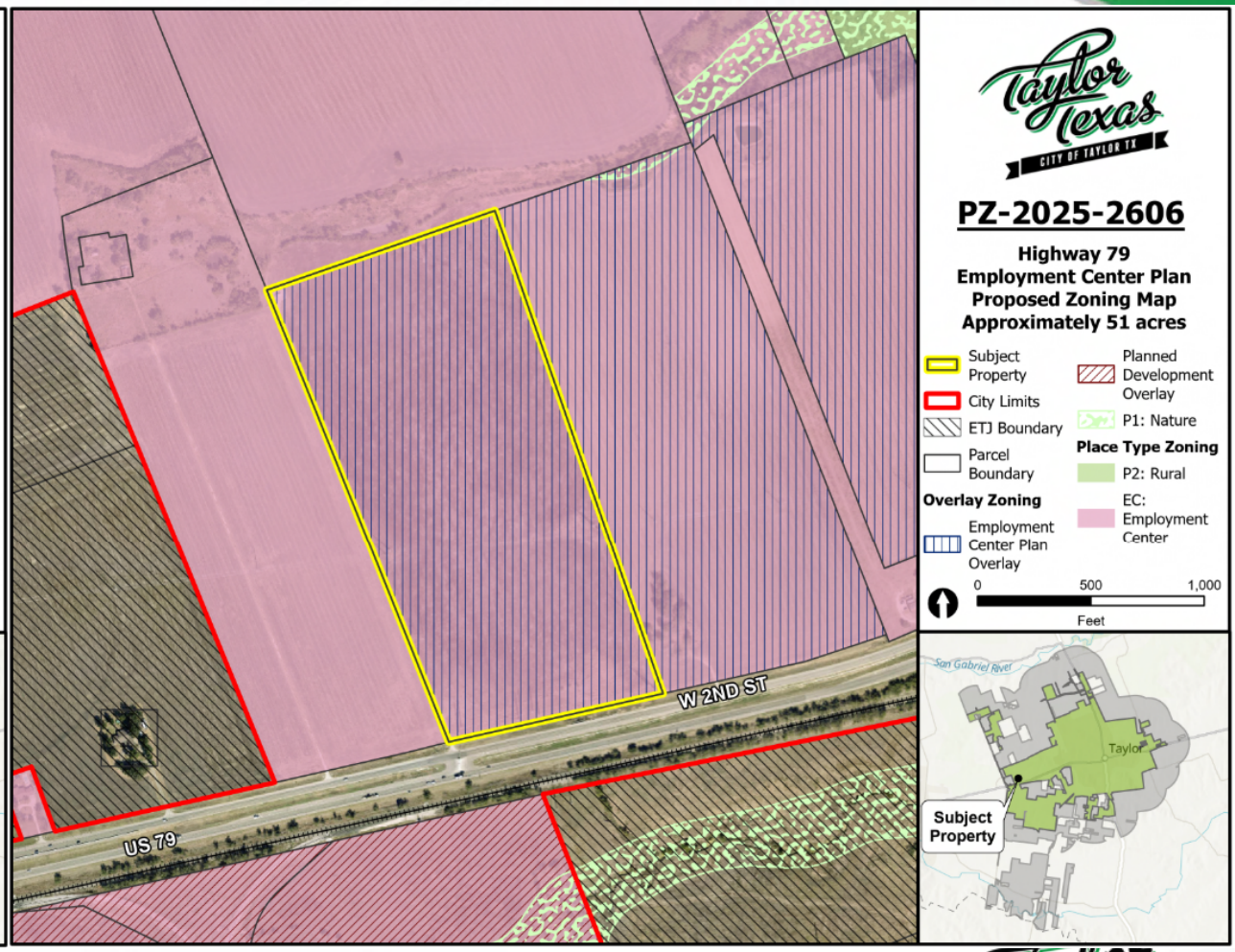
Growth Sector & Future Land Use Map





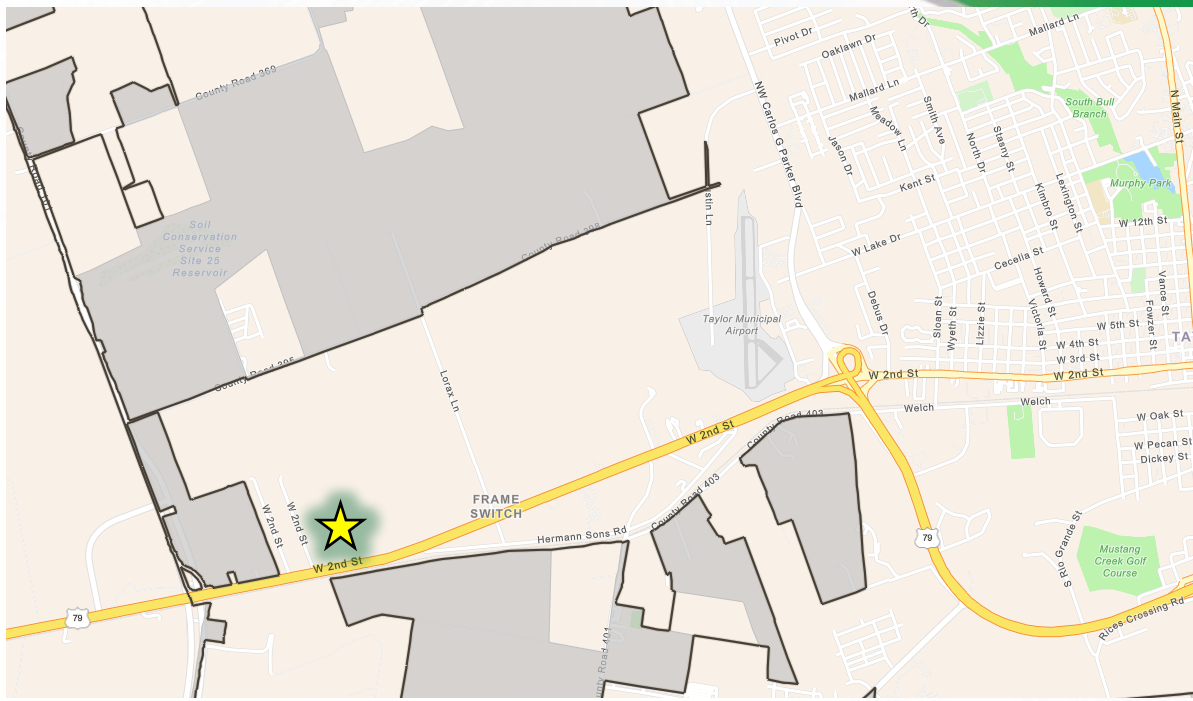
Current Zoning & Proposed Zoning





Taylor Texas
CITY OF TAYLOR TX

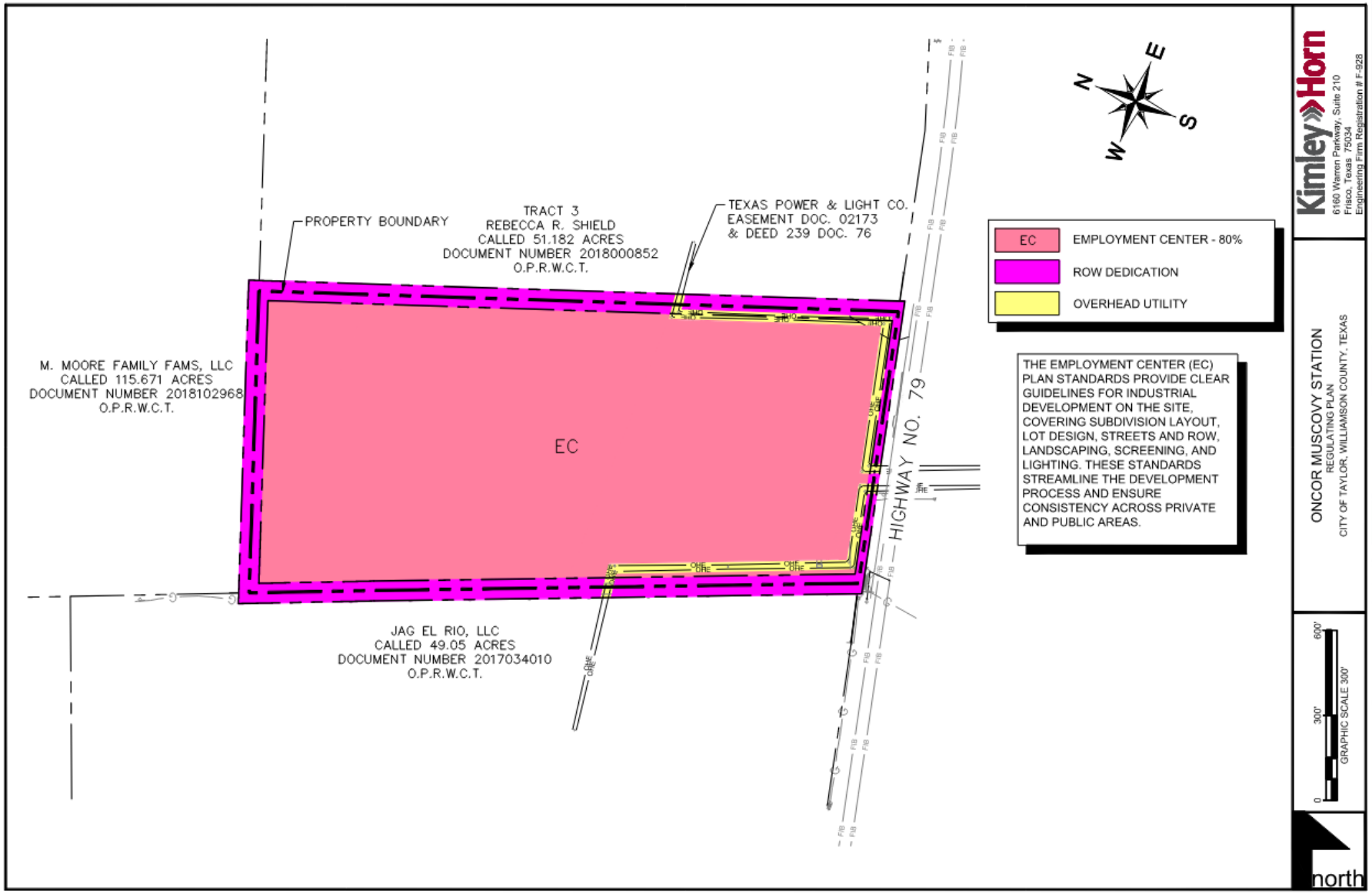
Site in Context



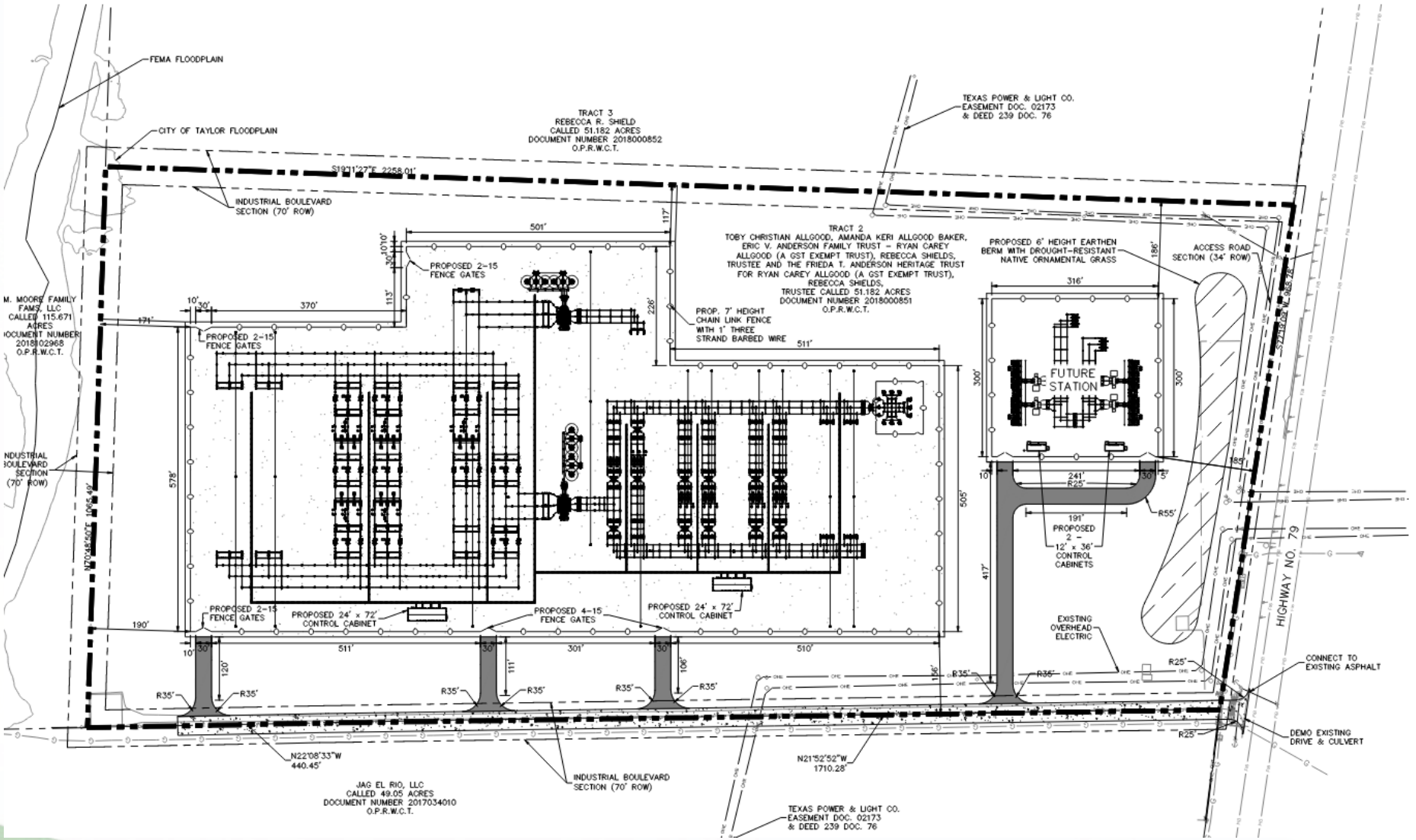
Subject site looking north from US 79.

Site Location

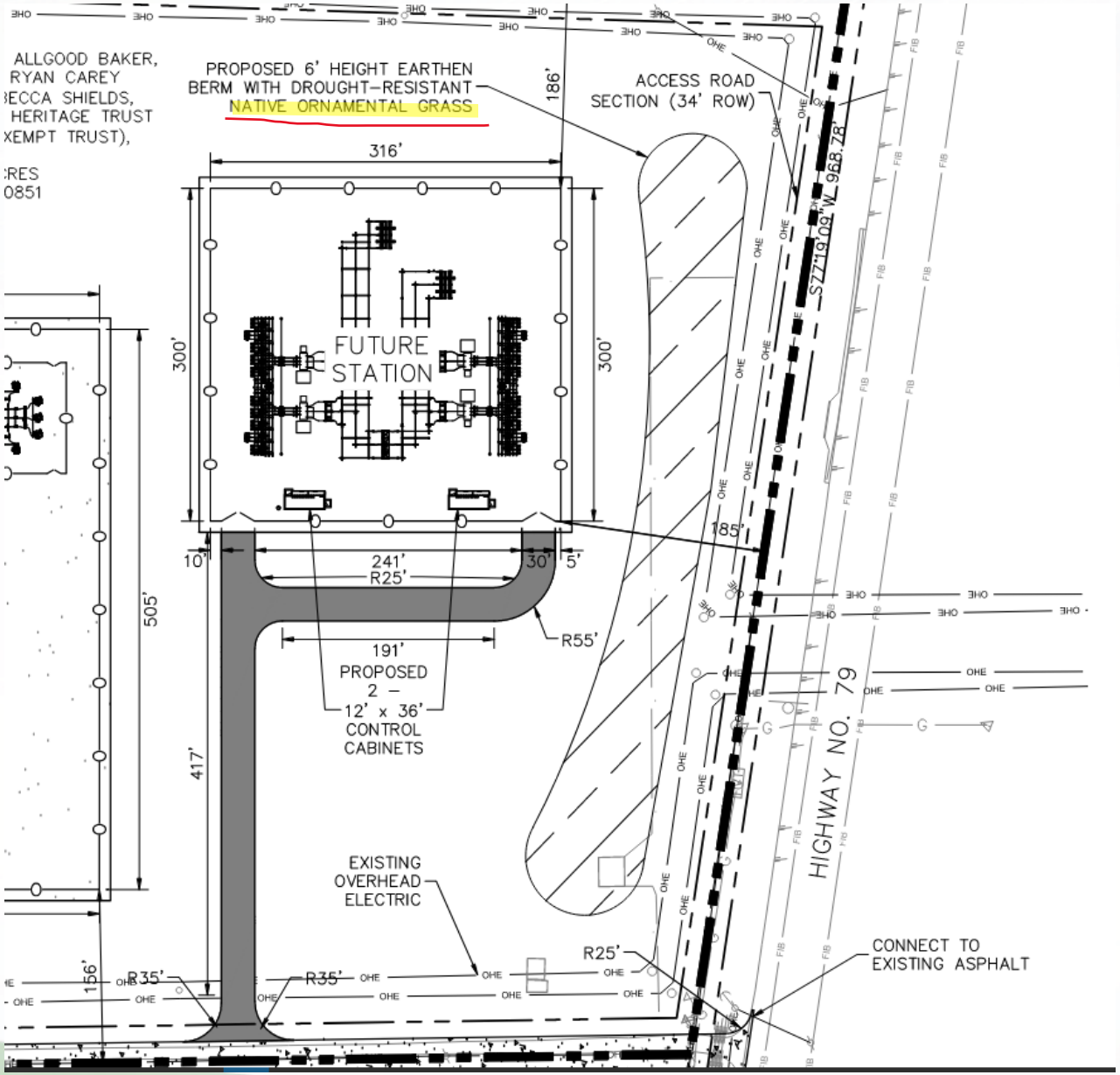
Regulating Plan



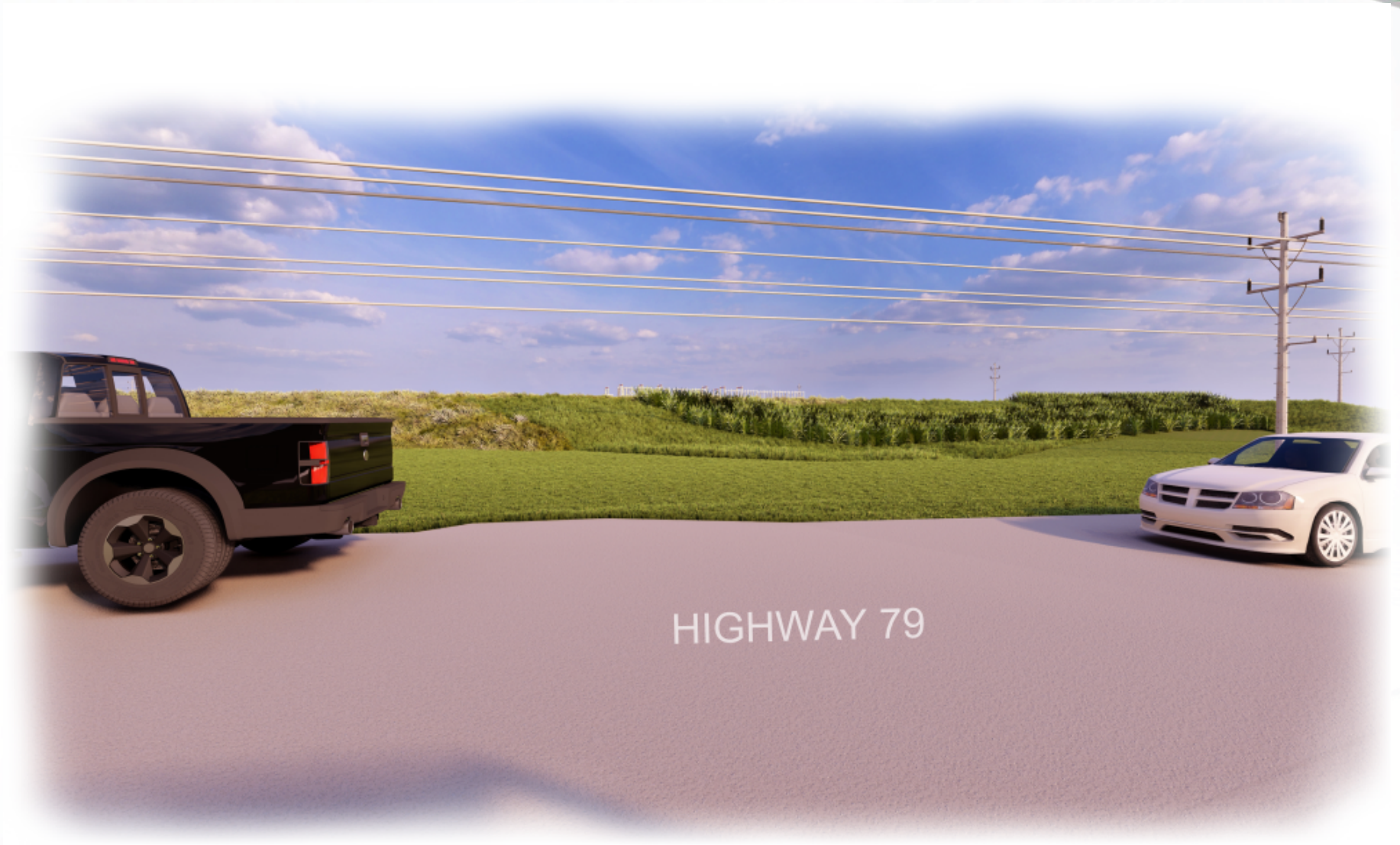
Illustrative Plan



Screening


PROPOSED 6' HEIGHT EARTHEN BERM WITH DROUGHT-RESISTANT NATIVE ORNAMENTAL GRASS
ACCESS ROAD SECTION (34' ROW)
316'
186'
300'
300'
FUTURE STATION
185'
10'
241'
R25'
30'
5'
505'
R55'
191'
PROPOSED 2 - 12' x 36' CONTROL CABINETS
417'
HIGHWAY NO. 79
EXISTING OVERHEAD ELECTRIC
156'
R35'
R35'
R25'
CONNECT TO EXISTING ASPHALT
S27°19'09"W 968.78'

Oncor Screening



Design Standards

4.3.1.9 EC - EMPLOYMENT CENTER

LOTS

WIDTH (MINIMUM)	NONE
AREA (MINIMUM)	NONE
LOT COVERAGE (MAXIMUM)	80%
BUILD-TO-LINE (RANGE)	50' - 500'
FACADE BUILDOUT (MINIMUM)	N/A
STRUCTURE HEIGHT (FT)	No Greater Than 90'

BLOCKS

BLOCK LENGTH (MAXIMUM)	N/A
BLOCK PERIMETER (MAXIMUM)	N/A

*PUBLIC FRONTAGE (RIGHT OF WAY)

SIDEWALK ZONE WIDTH	8'-24'
LANDSCAPE ZONE	PERMITTED
VEHICULAR PARKING ZONE WIDTH	PARALLEL - 8'-12' ANGLED - 17'-22'
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 BUIDLINGS	●

PRIVATE FRONTAGE TYPES

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

BUILDING DISPOSITION

EDGEYARD	●
SIDEYARD	●
COURTYARD	●
REARYARD	●

PERMITTED	●
NOT PERMITTED	○

TBD = TO BE DECIDED BY DURING DEVELOPMENT PROCESS

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	○

*Already developed properties with Place Type EC zoning shall follow the development standards of Place Type 5 until an Employment Center Plan has been adopted for the property.

Staff Analysis

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:

1. **Is the Employment Center Plan consistent with the Comprehensive Plan and the Small Area Plan – Special Employment District – North?**
   - The Plan is consistent with the Comprehensive Plan. The proposed plan would allow uses that are consistent with the future land use.
2. **Is the Employment Center Plan compatible with the surrounding area?**
   - The plan is compatible with the surrounding properties to the north, south, east and west, but requires additional mitigation for the visual impact on US 79. This is one of the first properties that is seen when traveling into Taylor form the west. It is an important gateway into the city.
   - Staff has asked the applicant to provide visual screening along the frontage of the property with either landscape screening including a mix of evergreen and deciduous trees and shrubs or a precast masonry wall. The applicant is proposing a 6 foot high earthen berm with drought-resistant native ornamental grass.
3. **Does the Employment Center Plan promote public health, safety, or general welfare?**
   - Staff analysis determined that the proposed zone change will likely promote public health, safety, and general welfare.

Staff Analysis

4. **Is adequate infrastructure available or planned to meet the needs of the proposed land use?**
   - The existing infrastructure is adequate as the proposed use does not require water or wastewater.

5. **Do current conditions indicate that an Employment Center Plan is necessary?**
   - The property is currently zoned EC Employment center and to be consistent with the future land use, the Employment Center Plan is required.

P&Z Recommendation

On February 10, 2026, the Planning and Zoning Commission discussed with Oncor representative about the proposed project. There was discussion about this site being an entry-point to the City and opportunities for screening.

After discussion, the Commission voted (**7-0-1**) *[Vice-Chair Frazier recusing]* to **recommend approval** of the request for an Employment Center Plan referred to as Oncor Muscovy Switch.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Economic Vitality

Agenda Item Number: 13.

Agenda Title: **Receive the Annual Comprehensive Financial Report for Fiscal Year 2025**

Council Action to be Taken: Receive Presentation by Auditor and Accept Report

Department Submitted: Finance

Staff Contact: Robert Powers, Chief Financial Officer

1. PURPOSE / DESCRIPTION

Texas state law requires that all general-purpose local governments publish a complete set of financial statements within six months of the close of each fiscal year, and such statements be presented in conformity with the generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants. Pursuant to the statutory requirement and the requirement of Section 10.3 of the City Charter, we hereby issue the Annual Comprehensive Financial Report of the City of Taylor for the fiscal year ended September 30, 2025.

Mike Brooks of the accounting firm BrooksWatson & Company PLLC will present an overview of the financial audit.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The financial report is published to provide interested parties with detailed information concerning the financial condition and activities of the City of Taylor. To the best of our knowledge and belief, the enclosed data is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. Responsibility for the accuracy of the data and the fairness of its presentation rests with the City.

The City of Taylor's financial statements have been audited by the certified public accountants of BrooksWatson & Company, PLLC. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the stated amounts

and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation.

3. PROS and CONS

PROS	CONS
• An independent audit ensures that the City is properly reporting its financial transactions • Independent auditors are obligated to report any deficiencies and make recommendations as they feel are necessary for the betterment of the City's operations and to prevent fraudulent activities • This audit complies with statutory and local requirements	
• No cons to having an independent third-party review of our financial transactions and reporting	

4. RECOMMENDATION

Staff recommends that the Council receive and accept the report as presented.

5. FUNDING SOURCE

Funds are budgeted annually to cover the cost of the financial audit.

6. TIMELINE

Immediate consideration to comply with state law.

7. OTHER OPTIONS

N/A

8. ATTACHMENTS

1. Understanding the ACFR
2. ACFR 9/30/25 Draft
3. SAS 114 Communication With Governance. - PDF #2

4. SAS 115-Communication of Sig Def and Other Matters - PDF #2

City of Taylor
Annual Comprehensive Financial Report
Year Ending 9/30/25

Presented: February 26, 2026

Understanding the ACFR

- Texas state law requires local governments to publish a complete set of financial statements within six months of the close of each fiscal year; and
- The statements are to be in conformity with the generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards (GAAS) by an independent firm of licensed certified public accountants.
- The Annual Comprehensive Financial Report (ACFR) is for the fiscal year ended September 30, 2025.

Understanding the ACFR

- The Report is generally divided into six (6) sections:

1. Auditor's Opinion
2. Management's Discussion & Analysis
3. Government-wide Statements
4. Fund Statements
5. Notes to the Financial Statements
6. Statistical Information (unaudited)

Auditor's Opinion

- The audit is to be conduced in accordance with auditing standards generally accepted in the United States.
- The auditor is required to be independent of City of Taylor.
- The auditor's objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinions.
- Reasonable assurance is a high level of assurance, but is not absolute.
- Misstatements are considered material if there is a substantial likelihood that they would influence the judgment made by a reasonable user based on the financial statements.

Management's Discussion & Analysis (MDA)

- The MDA provides a narrative overview of the accompanying financial statements in the report.
- It provides highlights and other information hopefully useful to the reader to better understand the financial condition of the City and its outlook into the near-term.

Government-wide Statements

- *Government-wide Statements* are intended to present the City's financial statements in a manner similar to a private sector business.
- The *Statement of Net Position* presents information on the City's assets and liabilities. The difference between the two is the net position.
- The *Statement of Activities* shows how the City's net position has changed during the fiscal year.
- Both Statements are segregated by *governmental activities* and *business-type* activities.

Fund Statements

- A fund is used to segregate accounts used for specific activities or objectives.
- The City's funds are divided into three categories:
  - Governmental funds
  - Proprietary funds
  - Fiduciary funds
- The financial statements in this section are:
  - Balance Sheet – Governmental Funds
  - Statement of Revenues & Expenditures
  - Statement of Net Position – Proprietary Funds
  - Statement of Cash Flows – Proprietary Funds
  - "Non-major" funds are reported separately in the report

Notes to the Financial Statements

- The Notes to the Financial Statements provide additional information to the reader to better understand the data presented in the report.
- These include:
  - Significant Accounting Policies
  - Reconciliation of Government-wide and Fund Financial Statements
  - Stewardship, Compliance & Accountability
  - Detailed Notes on all funds
  - Other Information (e.g., pension or other post-employment benefits)

Statistical Information (unaudited)

- The Statistical Section contains numerous tables of information from the prior ten years.
- This information is not part of the financial statements and is not audited but is provided to allow readers a more in-depth understanding of the City as a whole.

General Fund (only) – Year End 9/30/25

	Final			
General Fund	Budget	Actual	%	Variance
Revenues	34,355,822	26,103,625	76%	(8,252,197)
Expenditures	31,963,307	29,242,594	91%	(2,720,713)
Over/(Under)		(3,138,969)		
Fund Balance		21,059,581		

GENERAL FUND - REVENUE SUMMARY				
	FINAL BUDGET	ACTUAL	%	VARIANCE
310-TAXES	25,657,000	17,318,431	67%	(8,338,569)
320-PERMITS AND LICENSES	1,698,850	2,470,525	145%	771,675
330-INTERGOVERNMENTAL REV	732,600	819,542	112%	86,942
340-CHARGES FOR SERVICES	760,050	725,456	95%	(34,594)
410-FINES AND FORFEITURES	176,500	283,750	161%	107,250
420-ASSESSMENTS	8,500	459,537	5406%	451,037
430-USE OF MONEY AND PROP	690,000	1,437,438	208%	747,438
440-DONATIONS FROM PRIVAT	8,000	(17,965)	-225%	(25,965)
450-INTERFUND TRANSFERS	4,624,322	2,589,164	56%	(2,035,158)
460-SALE OF ASSETS	0	17,749		17,749
*** TOTAL REVENUES ***	34,355,822	26,103,625	76%	(8,252,197)

EXPENDITURE SUMMARY				
	FINAL BUDGET	ACTUAL	%	VARIANCE
500-CITY COUNCIL	415,494	419,488	101%	3,994
501-CITY MANAGER'S OFFICE	1,020,167	972,457	95%	(47,710)
503-COMMUNICATIONS	359,517	318,903	89%	(40,614)
504-HUMAN RESOURCES	478,595	492,344	103%	13,749
505-CITY CLERK	213,823	195,363	91%	(18,460)
512-FINANCIAL SERVICES	1,109,093	991,664	89%	(117,429)
516-MUNICIPAL COURT	408,574	350,962	86%	(57,612)
522-DEVELOPMENT SERVICES	2,267,085	1,854,654	82%	(412,431)
524-MAIN STREET PROGRAM	249,529	236,663	95%	(12,866)
527-MOODY MUSEUM	20,725	12,526	60%	(8,199)
532-PUBLIC LIBRARY	767,363	721,451	94%	(45,912)
542-FIRE DEPARTMENT	4,536,734	4,583,043	101%	46,309
552-POLICE DEPARTMENT	5,783,367	5,833,601	101%	50,234
558-ANIMAL CONTROL	558,912	547,158	98%	(11,754)
563-STREETS & GROUNDS	3,050,812	2,813,237	92%	(237,575)
565-PARKS & RECREATION	2,393,315	2,340,350	98%	(52,965)
566-BUILDING MAINTENANCE	1,256,906	1,140,259	91%	(116,647)
573-ENGINEERING	1,650,000	2,089,135	127%	439,135
575-INFORMATION TECHNOLOGY	256,936	247,291	96%	(9,645)
592-NON-DEPARTMENTAL	5,166,360	3,082,046	60%	(2,084,314)
*** TOTAL EXPENDITURES ***	31,963,307	29,242,594	91%	(2,720,713)

CITY OF TAYLOR, TX

2025

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR FISCAL YEAR ENDED
SEPTEMBER 30, 2025

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Taylor Texas
CITY OF TAYLOR TX

ANNUAL COMPREHENSIVE
FINANCIAL REPORT

of the

City of Taylor, Texas

For the Year Ended
September 30, 2025

Prepared by:
Finance Department

Robert G. Powers
Chief Financial Officer

Taylor Texas
CITY OF TAYLOR TX

City of Taylor, Texas

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September 30, 2025

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INTRODUCTORY SECTION

Taylor Texas
CITY OF TAYLOR TX

February 26, 2026

To the Honorable Mayor, Members of the City Council and Citizens of the City of Taylor:

Texas law requires that a municipality shall have its records and accounts audited annually and shall have an annual financial statement prepared based on the audit within 180 days of the close of each fiscal year. The statements presented are in conformity with the generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants. Pursuant to that requirement and the requirement of Section 10.3 of the City Charter, we are pleased to issue the Annual Comprehensive Financial Report (ACFR) of the City of Taylor for the fiscal year ending September 30, 2025.

This report is published to provide the City Council, city staff, citizens of Taylor, representatives of financial institutions, our bondholders and other interested parties with detailed information concerning the financial condition and activities of the City of Taylor. Responsibility for the accuracy of the data and the fairness of its presentation rests solely with the City of Taylor. To the best of our knowledge, the report is accurate in all material respects and is reported in a manner designed to present fairly the financial position and results of operations of the various funds of the City. Because the cost of internal controls should not outweigh their benefits, the City of Taylor's comprehensive framework of internal controls is designed to provide reasonable, rather than absolute, assurance that the financial statements are free from material misstatement.

The City of Taylor's financial statements have been audited by the certified public accountants of BrooksWatson & Company, PLLC. The goal of the independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ending September 30, 2025, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and estimates made by management; and evaluating the overall financial statement presentation. The independent auditor's report is presented as the first component of the financial section of this ACFR.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides an introduction, overview, and analysis to accompany the basic financial statements. This transmittal letter is designed to complement the MD&A and should be read in conjunction with it.

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512.352.3675

Profile of the Government

The City of Taylor was incorporated in 1876 and is in eastern Williamson County, which is part of the central region of the State of Texas. It is located approximately 29 miles northeast of Austin and 7 miles east of State Highway 130 and 17 miles east of Interstate Highway 35. State Highway 95 and U.S. Highway 79 intersect in downtown Taylor. The city currently occupies a land area of 22.69 square miles and as of July 1, 2024 has an estimated population of 17,872 residents based on data published by the U.S. Census Bureau. The City of Taylor levies a property tax on both real and tangible personal property located within its boundaries, unless otherwise exempt.

From 1926 to 2001, the City of Taylor operated under a Commission-Manager form of government. In an election held on May 5, 2001, a charter amendment was approved that changed the city governance to a Council-Manager form of government. Policy-making and legislative authority are vested in the City Council consisting of the Mayor and four Council members. The City Council is primarily responsible for setting policy, passing ordinances, adopting the annual budget, appointing committee members, and appointing the City Manager, City Attorney and Municipal Court Judge.

The City Manager is responsible for carrying out the policies and ordinances of the City Council, for overseeing the day-to-day operations of the government, and appointing the heads of the various departments. The Council is elected on a non-partisan basis. City Council members serve three-year staggered terms. The three-year election cycle consists of two members being elected in consecutive years and a single member being elected in the third year of the cycle. Four of the City Council members are elected by district with the remaining council member being elected at-large. In May 2024, voters approved a change to the City's Charter to provide that the Councilmember elected to the at-large position shall also serve as Mayor.

The City of Taylor provides a full range of services, including public safety; the construction and maintenance of streets, parks, and other public infrastructure; recreational activities and cultural events; a public library, and development services. The City provides water and wastewater services to residents and businesses. The City obtains treated water from the Brazos River Authority (BRA). The City owns and maintains its wastewater collection and treatment system. The City contracts with Waste Connection of Texas for so lid waste collection.

The Taylor Economic Development Corporation (TEDC) is governed by a five member board of directors appointed by the City Council and is supported by a half-cent sales tax approved in 1994 by the voters. Separately issued audited financial statements are available from the TEDC.

Long–Term Financial Planning

The City of Taylor utilizes revenue and expenditure forecasts and a Capital Improvements Plan to identify and plan for projects that promote the City's strategic pillars - Streets/Infrastructure; Quality of Life; and Economic Vitality.

The City's Fund Balance Policy requires a minimum unassigned fund balance equal to 25% of annual general fund operating expenditures. A healthy fund balance allows the City to avoid disruptions in services during economic downturns and to ensure that there will be adequate liquid resources to serve as a financial cushion against the potential shock of unanticipated events. A healthy fund balance also allows the City to take advantage of unexpected opportunities when the occasion arises.

The City Council adopted a strategic Plan in 2020 to guide city staff in developing programs and strategies for the good of the community. Management of growth-related issues and budget decisions are to be guided by the goals and strategies contained in the Strategic Plan.

The following goals are used in the development and management of the City:

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

Other Information

Fund Accounting: The City's accounting system is organized and operated on a "Fund Basis." Each fund is a distinct, self-balancing unit. A description of the various major funds and fund types is contained in the *Notes to Financial Statements* section. A description of each individual non-major fund is contained at the beginning of its related combined financial statement.

Basis of Accounting: The City uses the modified accrual basis of accounting for all governmental funds. Revenues are recognized when they are measurable and available and expenditures are recorded when the goods or services are received. Proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when they are incurred.

Budgetary Control: The annual budget serves as the foundation for the City of Taylor's financial planning and control. The operating budget includes anticipated revenues and expenditures for all funds including the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Proprietary Funds.

Each year, departments submit their budget requests for the upcoming year to the City Manager. The City Manager and Finance Department review these requests and develop a proposed budget that is balanced with available and projected resources and crafted to achieve the goals of the City Council and meet the needs of the community.

The City Manager's proposed budget is presented to the City Council for its review and deliberation. Workshops are scheduled as needed. The City Council is required to hold a public hearings on the proposed budget and tax rate. The budget and tax rate must be adopted no later than September 30 each year. By contract with the Williamson County Tax Office, the tax rate must be adopted no later than September 15 to be included in the County-prepared property tax bills.

During the year, the City Manager may authorize transfers of appropriations within a department and between departments within the same fund. Increases in appropriations to a fund, however, require City Council approval of an ordinance that amends the adopted budget.

Budget-to-actual comparisons are provided in this report. For the General Fund, this comparison is presented the *Required Supplementary Information* section. For Non-Major governmental funds, this comparison is presented in the *Combining and Individual Fund Financial Statements and Schedules* section of the report.

Internal Controls: City Management is responsible for establishing and maintaining a system of internal controls. This system is designed to provide a reasonable assurance that: (1) City assets are protected from loss, theft, or misuse; and (2) City financial records and data are accurate and reliable. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and that the evaluation of cost and benefits requires estimates and judgment by management.

Acknowledgements

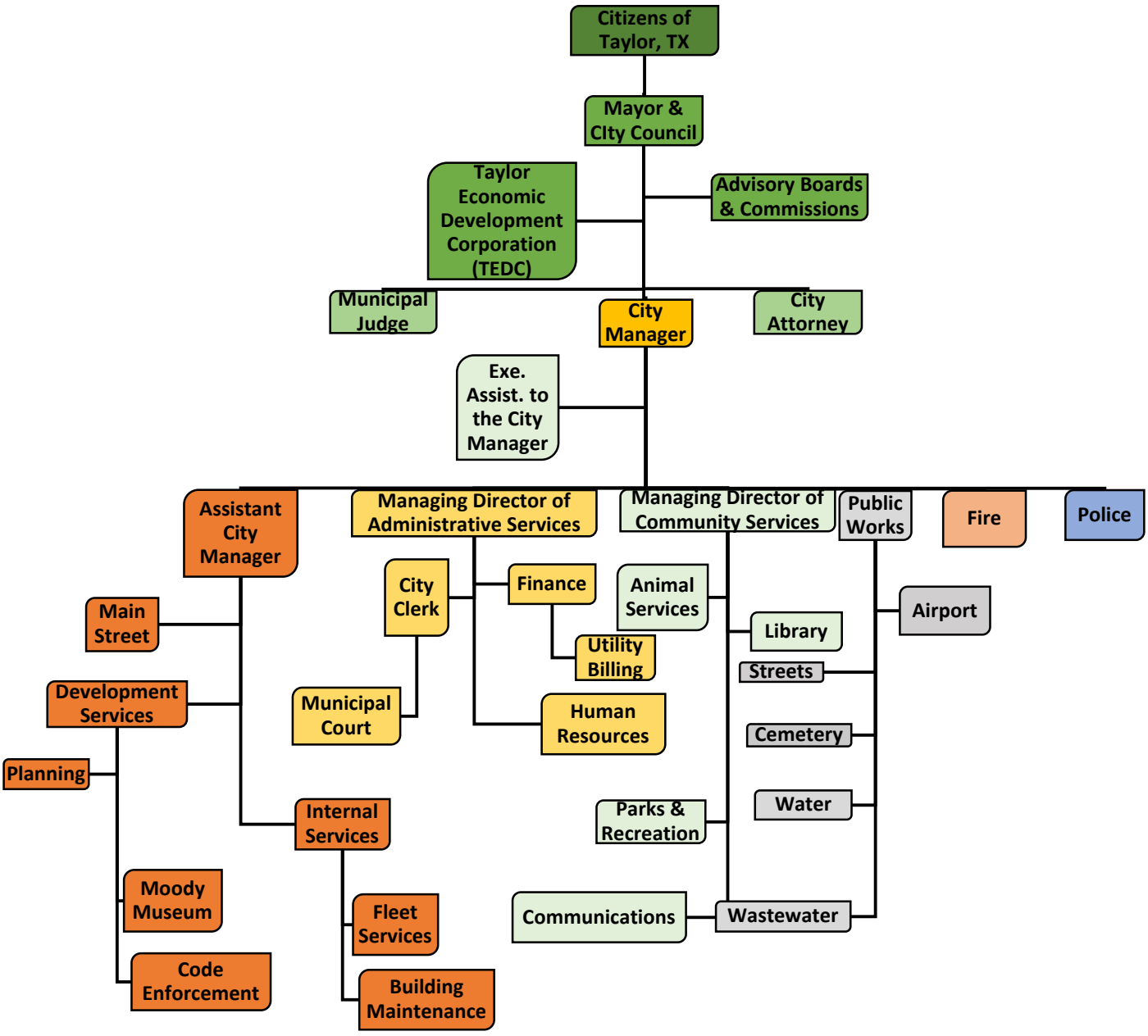
The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Taylor for its Annual Comprehensive Financial Report for the fiscal year ending September 30, 2024. This was the 17th consecutive year that the City of Taylor has received this prestigious award. To be awarded a Certificate of Achievement, a local government must publish an Annual Comprehensive Financial Report that is easy to read and well organized, and is in compliance with both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. We believe that our current Annual Comprehensive Financial Report continues to meet the requirements of the Certificate of Achievement Program and we will submit it to the GFOA for certification.

The presentation of this report could not have been accomplished without the dedicated services of the entire staff of the City's Finance Department. I would also like to thank the Mayor and the City Council for their continued support in maintaining the highest standards of professionalism and integrity in the management and oversight of the City of Taylor's financial operations. Furthermore, I would like to acknowledge the work of the independent auditors from BrooksWatson & Company, PLLC, who have diligently examined the City's financial activities.

Respectfully submitted,

Robert G. Powers
Chief Financial Officer


Citizens of Taylor, TX
Mayor & CIty Council
Taylor Economic Development Corporation (TEDC)
Advisory Boards & Commissions
Municipal Judge
City Manager
City Attorney
Exe. Assist. to the City Manager
Assistant City Manager
Managing Director of Administrative Services
Managing Director of Community Services
Public Works
Fire
Police
Main Street
City Clerk
Finance
Animal Services
Airport
Library
Utility Billing
Streets
Development Services
Municipal Court
Human Resources
Cemetery
Planning
Water
Internal Services
Parks & Recreation
Moody Museum
Fleet Services
Communications
Wastewater
Code Enforcement
Building Maintenance

City of Taylor, Texas

PRINCIPAL OFFICIALS

September 30, 2025

City Council

Dwayne Ariola….....	Mayor	Term Expires May 2026
Kelly Cmerek….....	Mayor Pro Tem	Term Expires May 2027
Greg Redden….....	Council Member	Term Expires May 2028
Shelli Cobb….....	Council Member	Term Expires May 2027
Heather Long….....	Council Member	Term Expires May 2028

City Staff

Brian LaBorde…..…….……City Manager
LaShon Gros…… Managing Director of Administrative Services
Tyler Bybee…..... Managing Director of Community Services
Vacant……...Assistant City Manager
Rocio Lopez …… Executive Assistant to the City Manager
Mark Schroeder…… City Attorney
Lucy Aldrich…..... City Clerk
Robert Powers……Chief Financial Officer
Daniel Baum…… Fire Chief
Amy Keyes…… Library Director
Martin Griggs…… Director of Development Services
James Gray……...Director of Public Works
Nicole Cobia……..……Director of Internal Services
Daniel Seguin……..…… Director of Communications
Vacant……..…….....Police Chief
Niecy Baum……..……Downtown Director

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Taylor
Texas

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Taylor Texas
CITY OF TAYLOR TX

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Taylor, Texas:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Taylor, Texas (the "City") as of and for the year ended September 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Taylor, Texas, as of September 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Taylor, Texas and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

The City's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the

Draft

preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

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Emphasis of Matter

As discussed in Note V.I. to the financial statements, the City restated beginning net position/fund balance within the governmental activities, general, capital improvements, I&S for CO bonds, business-type activities, public utilities and airport funds due to the correction of an error related to CIP assets, internal property tax balances, long-term debt, arbitrage payables, and liabilities. In addition, the Taylor EDC component unit restated beginning net position due to the new accounting standard – GASB 101. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion, the budgetary comparison, schedule of changes in net pension liability and related ratios, schedule of employer contributions to pension plan, and schedule of changes in the other postemployment benefits liability and related ratios, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Taylor, Texas's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards

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generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, the supplemental schedules, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 23, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

BrooksWatson & Co., PLLC
Certified Public Accountants
Houston, Texas
February 23, 2026

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MANAGEMENT'S DISCUSSION AND ANALYSIS

Taylor Texas
CITY OF TAYLOR TX

City of Taylor, Texas

MANAGEMENT'S DISCUSSION AND ANALYSIS

September 30, 2025

As management of the City of Taylor, Texas (the "City"), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-vii of this report.

Financial Highlights

- The assets and deferred outflows of the City exceeded its liabilities and deferred inflows (net position) at September 30, 2025 by $175,987,412.

- The City's total net position increased by $31,569,077. The majority of the City's net position is invested in capital assets and restricted for specific purposes.

- The City's governmental funds reported combined ending fund balances of $114,392,055 at September 30, 2025, a decrease of $4,801,484 from the prior fiscal year; this includes a decrease of $1,336,790 in the general fund, a decrease of $5,499,403 in the capital improvements fund and an increase of $662,870 in the I&S fund.

- At the end of the fiscal year, unassigned fund balance for the general fund was $22,048,092 or 79% of total general fund expenditures.

- The City's outstanding bonds, tax notes, and certificates of obligations increased by $12,680,000 from the prior year. The total bonds, tax notes, and certificates of obligation payable at the close of the fiscal year were $156,760,000.

- The City's net pension liability totaled $5,601,021 as of year-end.

Overview of the Financial Statements

The discussion and analysis provided here are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) the notes to financial statements. This report also includes supplementary information intended to furnish additional detail to support the basic financial statements themselves.

Government-Wide Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the City's assets and liabilities. The difference between the two is reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating. Other non-financial factors, such as the City's property tax base and the condition of the City's infrastructure, need to be considered in order to assess the overall health of the City.

The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, culture and recreation, community development, public safety, and public works. The business-type activities of the City include water and sewer, airport, and cemetery operations.

The government-wide financial statements include not only the City itself (known as the *primary government*), but also the legally separate Taylor Economic Development Corporation and Tax Increment Financing Zones for which the City is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 22-27 of this report.

FUND FINANCIAL STATEMENTS

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental* activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The City maintains thirteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital improvements fund, and the I&S for CO bonds fund, which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in a separate section of the report.

The City adopts an annual appropriated budget for its general, I&S for CO Bonds, capital improvements, and most special revenue funds. A budgetary comparison statement has been provided for each governmental fund with an adopted budget to demonstrate compliance with their respective budget.

The basic governmental fund financial statements can be found on pages 28-35 of this report.

Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City uses an enterprise fund to account for its public utilities, airport, cemetery operations and sanitation. All activities associated with providing such services are accounted for in these funds, including administration, operation, maintenance, debt service, capital improvements, meter maintenance, billing and collection. The City's intent is that costs of providing the services to the general public on a continuing basis is financed through user charges in a manner similar to a private enterprise. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for the maintenance and purchase of equipment.

Proprietary financial statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund since it is considered a major fund of the City.

The basic proprietary fund financial statements can be found on pages 36-45 of this report.

Component Units

The City maintains the accounting and financial statements for two component units. The Taylor Economic Development Corporation and the Tax Increment Financing Funds are discretely presented component units displayed on the government-wide financial statements.

Notes to Financial Statements

The notes provide additional information that is necessary to acquire a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-101 of this report.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents *required supplementary information* concerning the City's changes in net pension liability and employer contributions to the plan.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted previously, net position may serve over time as a useful indicator of the City's financial position. For the City of Taylor, Texas, assets and deferred outflows exceeded liabilities and deferred inflows by $175,987,412 as of September 30, 2025, in the primary government.

The largest portion of the City's net position, $132,278,391, reflects its investments in capital assets (e.g., land, city hall, police station, streets, and drainage systems, as well as the public works facilities), less any debt used to acquire those assets that are still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the assets themselves cannot be used to liquidate these liabilities.

Current and other assets for business-type activities increased by $6,279,535, or 19%, primarily due to greater cash on hand from unspent bond proceeds and a nonrecurring TXDOT grant receivable recognized at the end of the current year.

Other liabilities for governmental activities increased by $1,661,262, or 12%, primarily due to greater nonrecurring arbitrage payable and current portion of debt resulting from bond issuance in the current year.

Long-term liabilities for governmental and business-type activities increased by $5,025,080 and $2,063,319, respectively, when compared to the prior year. The increase is directly related to debt issuances in the current year.

Total capital assets increased by $39,198,322 or 24% due to continued investment in the City's growing infrastructure as well as developer contributions to the public works and utility infrastructure totaling $14,785,120 and $7,339,111, respectively, during the year.

Statement of Net Position:

The following table reflects the condensed Statement of Net Position:

	2025			2024		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Current and other assets	$ 124,740,420	$ 39,831,752	$ 164,572,172	$ 129,233,159	$ 33,552,217	$ 162,785,376
Capital assets, net	121,748,502	80,164,729	201,913,231	90,384,310	72,330,599	162,714,909
Total Assets	246,488,922	119,996,481	366,485,403	219,617,469	105,882,816	325,500,285
Deferred Outflows	2,838,620	662,179	3,500,799	3,274,679	762,814	4,037,493
Other liabilities	15,972,343	4,868,944	20,841,287	14,311,081	5,083,902	19,394,983
Long-term liabilities	133,875,962	38,507,745	172,383,707	128,850,882	36,444,426	165,295,308
Total Liabilities	149,848,305	43,376,689	193,224,994	143,161,963	41,528,328	184,690,291
Deferred Inflows of Resources	640,222	133,574	773,796	319,063	110,089	429,152
Net Position:						
Net investment in capital assets	72,560,692	59,717,699	132,278,391	[1] 53,320,398	[4] 49,113,013	102,433,411
Restricted	6,370,617	1,544,503	7,915,120	[2] 5,399,040	[2] 2,024,666	7,423,706
Unrestricted	19,907,706	15,886,195	35,793,901	[3] 20,691,684	13,869,534	34,561,218
Total Net Position	$ 98,839,015	$ 77,148,397	$ 175,987,412	$ 79,411,122	$ 65,007,213	$ 144,418,335

Prior year restatements:

1. ($6,287,288) recognition of long-term debt.
2. ($2,414,370) Govt Activities and ($58,197) Bus.-Type Activities to record arbitrage payables.
3. $1,402,313 correction to accrued liabilities.
4. $51,083 correction to capital assets.

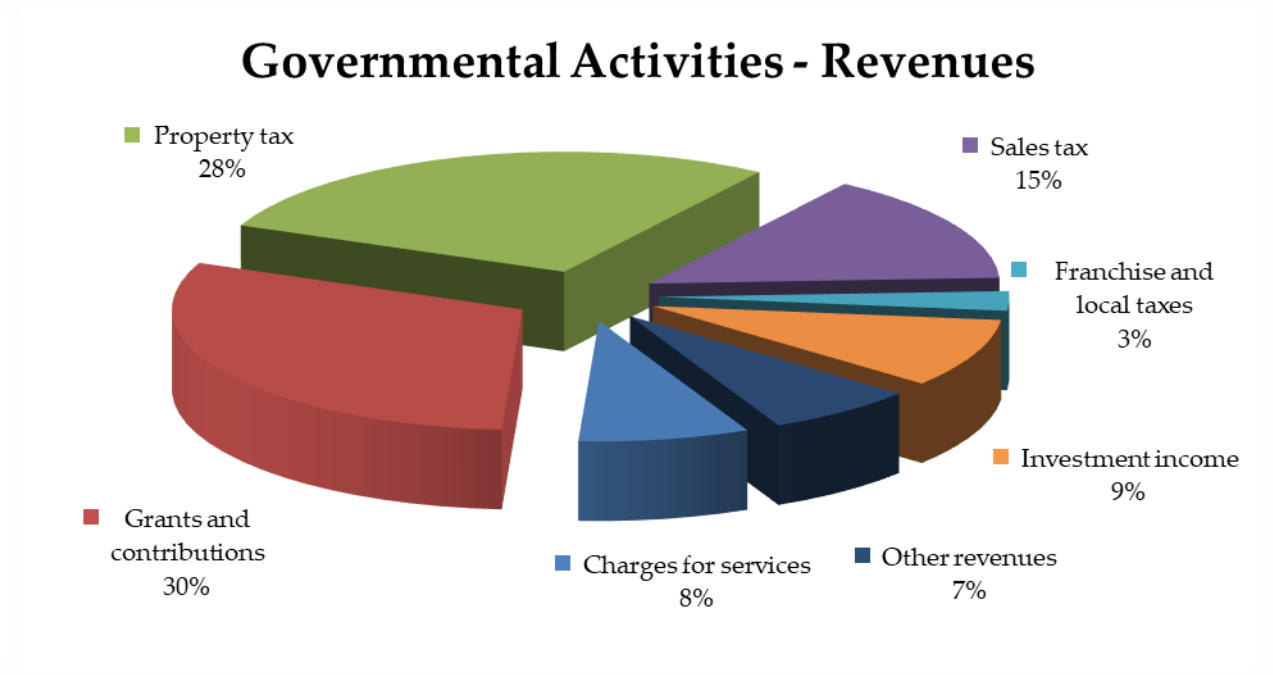
(See Notes to Financial Statements – Restatements V.I.)

Statement of Activities:

The following table provides a summary of the City's changes in net position:

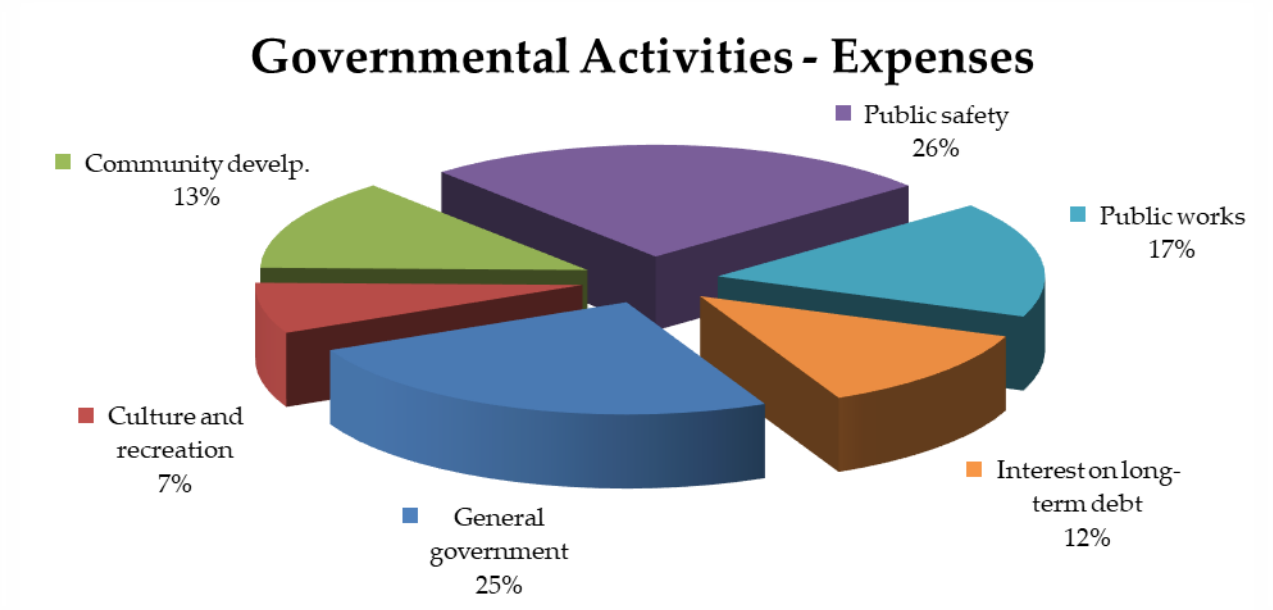
	For the Year Ended September 30, 2025			For the Year Ended September 30, 2024		
	Govt. Activities	Business-Type Activities	Total Primary Government	Govt. Activities	Business-Type Activities	Total Primary Government
Revenues						
Program revenues:						
Charges for services	$ 4,998,044	$ 20,878,002	$ 25,876,046	$ 4,252,174	$ 20,010,536	$ 24,262,710
Operating grants	2,317,616	-	2,317,616	754,359	-	754,359
Capital grants	16,942,148	8,259,857	25,202,005	5,305,280	6,142,657	11,447,937
General revenues:						
Property tax	17,815,087	-	17,815,087	14,444,113	-	14,444,113
Sales tax	9,386,819	-	9,386,819	20,695,250	-	20,695,250
Franchise and local taxes	1,666,388	-	1,666,388	1,330,384	-	1,330,384
Investment income	5,866,340	1,225,626	7,091,966	6,655,349	952,239	7,607,588
Other revenues	4,405,183	224,900	4,630,083	4,658,297	173,381	4,831,678
Total Revenues	63,397,625	30,588,385	93,986,010	58,095,206	27,278,813	85,374,019
Expenses						
General government	11,391,719	-	11,391,719	13,112,349	-	13,112,349
Culture and recreation	3,363,245	-	3,363,245	3,258,465	-	3,258,465
Community develp.	6,084,112	-	6,084,112	4,969,698	-	4,969,698
Public safety	11,633,613	-	11,633,613	10,398,513	-	10,398,513
Public works	7,671,039	-	7,671,039	7,041,422	-	7,041,422
Interest on long-term debt	5,579,996	1,509,381	7,089,377	6,432,726	1,052,543	7,485,269
Public utility	-	12,637,172	12,637,172	-	12,429,307	12,429,307
Airport	-	608,675	608,675	-	493,152	493,152
Cemetery operating	-	317,309	317,309	-	329,359	329,359
Sanitation	-	1,620,672	1,620,672	-	1,636,957	1,636,957
Total Expenses	45,723,724	16,693,209	62,416,933	45,213,173	15,941,318	61,154,491
Change in Net Position Before Transfers	17,673,901	13,895,176	31,569,077	12,882,033	11,337,495	24,219,528
Transfers	1,753,992	(1,753,992)	-	3,219,643	(3,219,643)	-
Total	1,753,992	(1,753,992)	-	3,219,643	(3,219,643)	-
Change in Net Position	19,427,893	12,141,184	31,569,077	16,101,676	8,117,852	24,219,528
Beginning Net Position, as restated	79,411,122	65,007,213	144,418,335	63,309,446	56,889,361	120,198,807
Ending Net Position	$ 98,839,015	$ 77,148,397	$ 175,987,412	$ 79,411,122	$ 65,007,213	$ 144,418,335

Graphic presentations of selected data from the summary tables are displayed below to assist in the analysis of the City's activities.



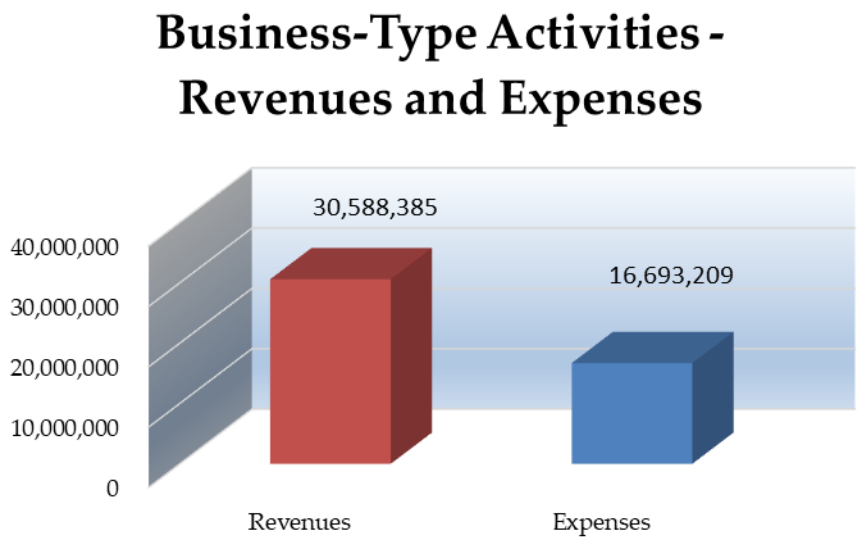
For the year ended September 30, 2025, revenues from governmental activities totaled $63,397,625. Property tax, capital grants, and sales tax are the City's largest general revenue sources. Overall revenue increased $5,302,419 or 9% from the prior year. Operating grants increased by $1,563,257, or 207%, primarily due to nonrecurring Hazard Mitigation Grant Program (HMGP) reimbursements received in the current year. Capital grants increased by $11,636,868, or over 100%, primarily due to nonrecurring developer contributions of infrastructure received in the current year. Property tax revenue increased $3,370,974, or 23%, primarily due to a 31% increase in taxable property values, offset by a 6% decrease in the property tax rate. Sales tax revenue decreased $11,308,431, or 55%, primarily due to nonrecurring receipts spurred from the construction & development of the new Samsung facility during fiscal year 2023 & 2024. During the latter months of fiscal year 2025, the City's sales tax revenues have started to normalize back to comparable amounts seen before the facility construction began. Charges for services increased $745,870, or 18%, due to greater plan review fees and subdivision fees resulting from new construction and local growth. Franchise taxes increased by $336,004, or 25%, primarily due to greater electricity usage, resulting from growth in the city and the Samsung plant has been a major contributor to the increase. Investment income decreased by $789,009, or 12%, primarily due to a reduction in interest-bearing account balances. All other revenues remained relatively stable when compared to the previous year.

This graph shows the governmental function expenses of the City:



For the year ended September 30, 2025, expenses for governmental activities totaled $45,723,724. This represents a slight increase of $510,551, or 1%, from the prior year. The City's largest functional expense is public safety totaling $11,633,613. Public safety expenses increased by $1,235,100, or 12%, primarily due to greater depreciation, nonrecurring employee benefit costs resulting from changes in the City's pension valuation in the prior year, and greater personnel costs related to wage increases in the current year. General government expenses decreased by $1,720,630, or 13%, due greater nonrecurring sales tax rebates paid in the prior year. Community development expenses increased by $1,114,414, or 22%, primarily as a result of greater HOME grant related expenditures and personnel costs, as wages were adjusted up to market rates in the current year. Public works increased by $629,617, or 9%, primarily due to greater depreciation expense, nonrecurring street repairs and engineering service costs for city projects over the course of the year. Interest and fiscal charges decreased by $852,730, or 13%, primarily due to greater arbitrage rebate costs paid in the prior year.

Business-type activities are shown comparing operating costs to revenues generated by related services.



For the year ended September 30, 2025, charges for services by business-type activities totaled $20,878,002. This is an increase of $867,466, or 4%, from the previous year and considered minimal. Grants and contributions increased by $2,117,200, or 34%, due to developer contributions and capital grants received during the year.

Total expenses increased $751,891, or 5%, to a total of $16,693,209. Public utility expenses totaled $12,637,172, while airport, cemetery operations, and sanitation totaled $608,675, $317,309, and $1,620,672, respectively. The largest increase was seen in public utility expenses. This increase of $207,865 was mainly attributed to personnel costs related to salary increases in the current year. Airport expenses increased $115,523, or 23%, primarily due to greater fuel purchases and personnel costs related to wage increases in the current year. Interest and fiscal charges increased by $456,838, or 43%, primarily due to the new bond issuance in the current year.

FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, fund accounting is used to demonstrate and ensure compliance with finance-related legal requirements.

Governmental Funds - The focus of the City's governmental funds is to provide information of near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the City's net resources available for spending at the end of the year.

At September 30, 2025, the City's governmental funds reported combined fund balances of $114,392,055, a decrease of $4,801,484 in comparison with the prior year. Approximately 19% of this amount, $22,048,092**,** constitutes *unassigned fund balance,* which is available for spending at the

government's discretion. The remainder of the fund balance is either *nonspendable, restricted or committed* to indicate that it is 1) not in spendable form $767,175, 2) committed $3,252,170 or 3) restricted for particular purposes $88,325,086.

As of the end of the year the general fund reflected a total fund balance of $24,228,784. Of this, $2,180,692 is considered restricted and $22,048,092 is unassigned. General fund balance decreased by $1,336,790. This decrease is primarily due to expenditures and transfers out exceeding revenues and transfers in during the current year. In addition, sales tax revenues decreased significantly compared to the prior year.

As a measure of the general fund's liquidity, it may be useful to compare total unassigned fund balance to total fund expenditures. The unassigned (the amount available for spending) fund balance of the general fund of $22,048,092 is 79% of total general fund operating expenditures. Sales tax decreased 11,308,431 from the prior year contributing to the current year decrease in fund balance.

The capital improvements fund had an ending fund balance of $82,721,644 as of year end. Total fund balance decreased by $5,499,403 from the prior year primarily due to various nonrecurring capital improvement expenditures and arbitrage rebates costs in the current year. During the year, the City expended $18,708,820 on various capital improvement projects recorded in this fund.

The I&S for CO bonds fund had an ending fund balance of $1,124,096 at September 30, 2025, an increase of $662,870 when compared to the previous year. During the year, the fund recorded total principal and interest payments of $8,326,793 and property tax revenue of $8,728,210.

Proprietary Funds - The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. Net position in the City's largest proprietary fund, the public utility fund, totaled $68,051,524. Unrestricted net position at the close of the fiscal year for the public utility fund amounted to $14,645,651. Total net position had a total increase of $12,141,184 from the previous year. Total investment in capital assets, net of related debt was $59,717,699, and capital assets, net of depreciation totaled $80,164,729.

GENERAL FUND BUDGETARY HIGHLIGHTS

Supplemental budget amendments were approved during the fiscal year increasing total budgeted expenditures by $856,098 and increasing total revenues by $211,800 resulting in a net increase in budgeted fund balance of $2,491,065. The primary reasons for the budget revisions were due to the consolidation of the sanitation fund into the general fund and additional grant revenue. Expenditures were amended to account for reductions in inter-fund transfers, carry-over appropriations from prior year projects completed in the current year, and to reflect actual operating results. Total budgeted revenues of $29,843,300 were more than actual revenues of $25,539,160, resulting in a negative revenue variance of $4,304,140. Total budgeted expenditures of $28,976,557 were less than actual expenditures of $27,846,709, resulting in a total negative expenditure variance of $1,129,848.

CAPITAL ASSETS

As of the end of the year, the City's governmental activities funds had invested $121,748,502 in a variety of capital assets and infrastructure, net of accumulated depreciation including assets recorded in the internal service funds of $3,436,660. The City's business-type activities funds had invested $80,164,729 in a variety of capital assets and infrastructure, net of accumulated depreciation. This investment in capital assets includes land, buildings, vehicles, equipment, park improvements, and infrastructure.

Major capital asset additions during the current year include the following:

- Memorial Track Renovation - $580,700
- Library Air Conditioner - $24,955
- New Public Works/Utility building at 205 S. Edmond Street - $4,650,891
- Public safety Sutphen Custom Pumper -$666,224
- Traffic signal on FM 973 and Wesley Miller - $95,900
- (4) lights on bridges - $35,300
- Contributed Asset – North Drive Subdivision - $1,532,490
- Contributed Asset – Castlewood PH 2 - $4,595,504
- Contributed Asset – RCR Taylor Logistics Park - $14,220,630
- Resurface of (2) Tennis Courts - $90,102
- Mustang Creek Tributary - $137,995
- Martin Luther King sidewalk - $270,196
- Mustang Creek Drainage improvements - $854,070
- DRAC Pool Renovation - $6,076,746
- Justice Center - $1,323,008
- Bull Branch/Donna Channel Drainage - $1,039,445
- Electrical Improvements/Building Generators - $375,246
- 2022 Street Maintenance (Upgrades) - $309,418
- Travis/Franklin Street Drainage - $42,202
- Fire Stations 1 & 2 - Design Phase - $206,442
- 2024 Street Maintenance - $2,578,239
- Fire apparatus - $188,899
- (7) Chevy Tahoe vehicles - $463,460
- (3) Ford F350 vehicles - $211,803
- (6) Chevy Silverado vehicles - $343,563
- (3) Upfits for Chevy Silverado vehicles - $65,559
- (1) Polaris Ranger Crew XD for fire department - $63,482
- (1) Ford Ranger vehicle - $38,833
- (1) Chevy Traverse vehicle - $52,272
- (2) Kubota Tractors - $89,026
- (1) Kubota Utility vehicle - $23.635

- (2) Kubota Mowers - $35,172
- (1) Caterpillar Backhoe Loader - $148,334
- Mauldin MT-600 2024 model - $32,000
- John Deere 410P Backhoe - $151,294
- (1) Toro Sand Pro - $37,241
- 2026 Freightliner - $139,109
- 2026 Freightliner - $149,515
- John Deere Gator - $22,555, funded through a lease
- Land purchase for future water tower/water well - $45,062
- Land purchase at 1803 Old Coupland Road - $5,500
- Land purchase for Bull Branch sewer project easement - $9,429
- Mustang Creek WWTP Improvements - $301,780
- Airport Lift Station - $7,200
- Sanitary sewer – Tammi Lane/West Lake Drive - $59,128
- FM 973 & CR 401 Water and Wastewater Improvements - $477,291
- Bull Branch sanitary sewer - $606,097
- Airport Sewer - $183,928
- WWTP electrical - $23,500
- Airport Terminal Design - $1,775,607
- Airport Fuel Facility - $715,677

More detailed information about the City's capital assets is presented in note IV. D to the financial statements.

LONG-TERM DEBT

The City's outstanding bonds, tax notes, and certificates of obligation payable net of all premiums and discounts increased by $6,481,108 from the prior year. The total bonds, tax notes, and certificates of obligation payable at the close of the fiscal year were $162,944,409, net of all premiums and discounts. All of the City's debt is backed by a full-faith credit pledge of property taxes with a limited pledge of revenues of the enterprise/utility system. The City monitors its debt obligations and callable bonds for refinancing opportunities with market conditions.

More detailed information about the City's long-term liabilities is presented in note IV. F to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The tax base for the City of Taylor continues to expand, increasing by $1,490,000,000 or 48.0%, from $3.1 billion to $4.6 billion in Tax Year 2025 as compared to Tax Year 2024. In FY 2025, the City issued $12,680,000 in certificates of obligation to fund needed water and wastewater projects, roadway,

drainage and transportation projects, and public safety facilities. Of this amount, $7,800,000 is tax-supported and the remaining $4,800,000 is self-supporting utility debt.

The property tax rate for tax year 2025 (fiscal year 2026) is $0.585000 per $100 valuation, a decrease of $0.6368 cents from the previous year. Approximately 64 percent of this rate, or $0.371924, is utilized for General Fund maintenance and operations. The remaining 36 percent, or $0.213076, is used for debt service. The General Fund's portion of property tax revenue for fiscal year 2026 is estimated to be $11,426,415. Sales tax revenue for fiscal year 2026 is budgeted at $10,000,000.

The City of Taylor continues to seek and attract industrial businesses.

RCR Taylor Logistics Park is a master planned rail-served logistic & industrial park that opened on January 15, 2021 with Class 1 rail service from the Union Pacific and BNSF Railroads. The 755-acre offers transloading, manifest, unit train and storage for national and international firms in the Austin/Central Texas area. The park is capable of handling multiple, non-hazardous commodities.

In 2021, Samsung Semiconductor announced plans to build a 6,000,000 square foot, $17 billion semiconductor manufacturing facility in Taylor. Construction of this facility began in early 2022 and the manufacturing facility is expected to be operational by the end of 2026. Thousands of construction jobs have been created and the plant will provide 1,800 permanent jobs within the first ten years.

In addition to Samsung, other major employers within Taylor are the Electric Reliability Council of Texas (ERCOT), which has 600 employees and manages the electric power grid for about 90 percent of the state's electric load. Other large employers include the Taylor Independent School District (TISD), Walmart, and Durcon Manufacturing. Durcon manufactures durable, high-performance, heat- and chemical-resistant worksurfaces, sinks, and accessories for the laboratory environment.

Other major developments include the following:

Soulbrain Holdings Co., Ltd, a manufacturer of phosphoric acid (a key component in the making of semiconductor chips), has economic development agreements in place with Williamson County, the Taylor EDC, and the City of Taylor to construct 60,000 square feet of industrial space on its 85-acre site in Taylor. Phase 1 is expected to bring $175 million in investment and create 50 jobs. Phase 2 is anticipated to create an additional $400 million investment. Construction is expected to begin no later than January 2029.

In 2025, iMarketAmerica, Inc. officially broke ground on Phase 1 of Gradiant Technology Park. A minimum investment of $50 million is expected in Phase 1 alone, which includes more than 350,000 square feet of state-of-the-art facilities. Full build-out is anticipated to be approximately 2.2 million square feet on the 212-acre site. The development of Gradiant Technology Park will boost the production of solutions for technologies like 5G, artificial intelligence, and high-performance computing.

BPP Projects, LLC has a proposed 135,000 square foot data center to be built on its 52-acre site. The project is planned in three phases with a total investment of $1 billion. The company received an economic development incentive agreement from the City of Taylor in August 2024. Initial investment is estimated to be $225 million and reach to$1 billion over 10 years.

Taylor Industrial Park is a planned multi-building industrial park on a 20-acre site. In 2025, Building 1, which is a 51,000 square foot spec industrial building, opened on 4.5 acres.

The University of Texas acquired a 68-acre tract located near the Samsung plant from the Temple College of Taylor Foundation. The University intends to work with community and industry partners to determine the highest-impact uses of the Taylor Center to grow and support Central Texas' semiconductor workforce and supply chain. The University has assembled a site task force and is interviewing leaders across its campus to determine which programs would be best fits for the new Taylor Center.

The City and the Taylor EDC entered into economic development incentive agreements with COMPAL USA Technology Inc. to the establish a research, development, design, manufacturing, assembly, and maintenance facility for information, communications, and consumer electronics. The Company plans to invest approximately $200,000,000 and create 900 new positions. COMPAL USA is a subsidiary of COMPAL Electronics, a leading manufacturer in the computer and smart device industries.

The City's Fund Balance Policy requires that the General Fund maintain a minimum of three months of operating expenditures as unassigned reserves. The unassigned fund balance for the General Fund can be found in the Financial Highlights section of the Management Discussion and Analysis (MD&A). It is intended that the available fund balance beyond the minimum will be used for capital outlay and emergency expenditures. The adopted FY 2026 Annual Budget projects an ending fund balance of 38%.

The largest revenue source for the Utilities Fund is water and wastewater monthly utility customer charges, accounting for 87 percent of utility revenues. A water and sewer rate study was completed and adopted by the City Council in 2021. Rate increases for both water and sewer rates have occurred in FY 2022 through FY 2024. A five percent increase to water rates and three percent increase to sewer rates was approved for fiscal year 2025. Rates were unchanged for fiscal year 2026.

Water and sewer rate increases are used to cover increasing operational costs, to fund capital improvements and to build up reserves in the Public Utilities Fund. The current rate system, which focuses on water conservation, implements an increasing tier rate which charges a higher price for water at higher levels of consumption. A new rate study will begin in FY 2026.

In 2016, the City Council approved an ordinance establishing a Transportation User Fee (TUF) that applies to properties within the City of Taylor. A flat fee of $8.00 per equivalent residential unit is assessed, with commercial customers being assessed at 6 different tier levels that ranged from $25 to $133 per month. The total annual revenue generated from the TUF is projected to be $875,000 for the

fiscal year 2026. The TUF was designed to address a portion of the street repair and maintenance expenses for Taylor's aged infrastructure but is not enough to meet the demands of all the lower rated streets.

The City of Taylor assesses a Municipal Drainage Utility System (MDUS) fee to provide funding for the maintenance and improvement of the City's drainage system. The fee for residential dwellings remains at $3.00 per equivalent residential unit per month in fiscal year 2025. The fee for non-residential properties remains at $3.00 per 2,500 square feet of impervious area. The total annual revenue generated from the MDUS fee is projected to be $660,000 for the fiscal year 2026.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

The financial report is designed to provide our citizens, customers, investors and creditors with a general overview of the City's finances. If you have questions about this report or need any additional information, contact the Department of Finance at 400 Porter St., Taylor Texas 76574 or call (512) 352-5997.

Taylor Texas
CITY OF TAYLOR TX

FINANCIAL STATEMENTS

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

September 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	$ 113,029,126	$ 33,828,806	$ 146,857,932
Restricted cash	7,703,592	2,164,872	9,868,464
Receivables, net	3,918,332	3,748,016	7,666,348
Lease receivable, current	28,911	32,821	61,732
Other assets	-	-	-
Inventories	-	57,237	57,237
Prepaids	7,000	-	7,000
Total Current Assets	124,686,961	39,831,752	164,518,713
Lease receivable, noncurrent	53,459	-	53,459
Capital assets:			
Non-depreciable	22,135,268	20,545,278	42,680,546
Net depreciable capital assets	99,613,234	59,619,451	159,232,685
Total Noncurrent Assets	121,801,961	80,164,729	201,966,690
Total Assets	246,488,922	119,996,481	366,485,403
Deferred Outflows of Resources			
Deferred charge on refunding	34,296	270,098	304,394
Pension outflows	2,222,425	390,064	2,612,489
OPEB outflows TMRS	11,148	2,017	13,165
OPEB outflows Retiree Healthcare	570,751	-	570,751
Total Deferred Outflows of Resources	2,838,620	662,179	3,500,799

Component Units	
Taylor EDC	Tax Increment Financing
$ 24,151,710	$ 1,277,327
-	-
527,692	-
-	-
151	-
-	-
-	-
24,679,553	1,277,327
-	-
1,330,000	-
1,402,724	-
2,732,724	-
27,412,277	1,277,327
-	-
-	-
-	-
-	-
-	-

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

September 30, 2025

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Liabilities			
Accounts payable and accrued liabilities	$ 8,711,484	$ 1,124,884	$ 9,836,368
Customer deposits	-	620,369	620,369
Compensated absences, current	1,320,635	54,848	1,375,483
Unearned revenue	-	25,939	25,939
Accrued interest payable	610,928	202,462	813,390
Long-term debt due within one year	5,289,296	2,840,442	8,129,738
OPEB liability - Retiree healthcare, current	40,000	-	40,000
Total Current Liabilities	15,972,343	4,868,944	20,841,287
Noncurrent liabilities:			
Net pension liability	4,764,746	836,275	5,601,021
OPEB liability TMRS	395,718	71,598	467,316
OPEB liability Retiree healthcare	1,664,979	-	1,664,979
Compensated absences, noncurrent	146,737	6,094	152,831
Debt due in more than one year	126,903,782	37,593,778	164,497,560
Total Noncurrent Liabilities	133,875,962	38,507,745	172,383,707
Total Liabilities	149,848,305	43,376,689	193,224,994
Deferred Inflows of Resources			
Lease related	57,340	31,222	88,562
Pension inflows	482,505	84,685	567,190
OPEB inflows TMRS	97,640	17,667	115,307
OPEB inflows Retiree healthcare	2,737	-	2,737
Total Deferred Inflows of Resources	640,222	133,574	773,796
Net Position			
Net investment in capital assets	72,560,692	59,717,699	132,278,391
Restricted for:			
Debt service	1,124,096	-	1,124,096
Capital projects	1,864,576	1,544,503	3,409,079
Community development	-	-	-
Cemetery land purchase	144,658	-	144,658
Moody museum	257,736	-	257,736
Library bequest funds	361,167	-	361,167
Cemetery - nonexpendable	767,175	-	767,175
Municipal court	145,293	-	145,293
Peg fees	396,162	-	396,162
Weatherization	53,636	-	53,636
Tourism	256,927	-	256,927
Planning and development	945,532	-	945,532
Other purposes	53,659	-	53,659
Unrestricted	19,907,706	15,886,195	35,793,901
Total Net Position	$ 98,839,015	$ 77,148,397	$ 175,987,412

See Notes to Financial Statements.

Component Units	
Taylor EDC	Tax Increment Financing
$ 197,625	$ 41,378
-	-
49,670	-
-	-
-	-
53,519	-
-	-
300,814	41,378
-	-
-	-
-	-
5,519	-
660,148	-
665,667	-
966,481	41,378
-	-
-	-
-	-
-	-
-	-
2,019,058	-
-	-
-	-
24,426,738	1,235,949
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
$ 26,445,796	$ 1,235,949

City of Taylor, Texas

STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	$ 11,391,719	$ 4,038,653	$ 993,396	$ -
Culture and recreation	3,363,245	-	150,000	-
Community development	6,084,112	-	997,118	-
Public safety	11,633,613	313,204	177,102	-
Public works	7,671,039	646,187	-	16,942,148
Interest on long-term debt	4,683,917	-	-	-
Arbitrage rebate	896,079	-	-	-
Total Governmental Activities	45,723,724	4,998,044	2,317,616	16,942,148
Business-Type Activities				
Public Utility	12,637,172	17,418,124	-	6,484,250
Airport	608,675	1,144,003	-	1,775,607
Cemetery Operating	317,309	302,950	-	-
Sanitation	1,620,672	2,012,925	-	-
Interest on long-term debt	1,509,381	-	-	-
Total Business-Type Activities	16,693,209	20,878,002	-	8,259,857
Total Primary Government	$ 62,416,933	$ 25,876,046	$ 2,317,616	$ 25,202,005
Component Units				
Taylor Economic Development Corporation	$ 3,002,580	$ -	$ -	$ 1,330,000
Tax Increment Financing	678,320	-	-	-
Total Component Units	$ 3,680,900	$ -	$ -	$ 1,330,000

General Revenues:	
Taxes	
Property tax	
Sales tax	
Franchise and local taxes	
Investment income	
Gain on sale of capital asset	
Other revenues	
Transfers	
Total General Revenues and Transfers	
Change in Net Position	
Beginning Net Position (as previously reported)	
Adoption of GASB 101 - new accounting standard	
Error corrections	
Beginning Net Position (restated)	
Ending Net Position	

See Notes to Financial Statements.

Net (Expense) Revenue and Changes in Net Position					
Primary Government				Component Units	
Governmental Activities	Business-Type Activities	Total		Taylor EDC	Tax Increment Financing
$ (6,359,670)	$ -	$ (6,359,670)		$ -	$ -
(3,213,245)	-	(3,213,245)		-	-
(5,086,994)	-	(5,086,994)		-	-
(11,143,307)	-	(11,143,307)		-	-
9,917,296	-	9,917,296		-	-
(4,683,917)	-	(4,683,917)		-	-
(896,079)	-	(896,079)		-	-
(21,465,916)	-	(21,465,916)		-	-
-	11,265,202	11,265,202		-	-
-	2,310,935	2,310,935		-	-
-	(14,359)	(14,359)		-	-
-	392,253	392,253		-	-
-	(1,509,381)	(1,509,381)		-	-
-	12,444,650	12,444,650		-	-
(21,465,916)	12,444,650	(9,021,266)		-	-
				(1,672,580)	-
				-	(678,320)
				(1,672,580)	(678,320)
17,815,087	-	17,815,087		-	619,032
9,386,819	-	9,386,819		3,128,940	-
1,666,388	-	1,666,388		-	-
5,866,340	1,225,626	7,091,966		734,261	36,160
-	-	-		9,360,603	-
4,405,183	224,900	4,630,083		-	411,384
1,753,992	(1,753,992)	-		-	-
40,893,809	(303,466)	40,590,343		13,223,804	1,066,576
19,427,893	12,141,184	31,569,077		11,551,224	388,256
86,710,467	65,014,328	151,724,795		14,907,154	847,693
-	-	-		(12,582)	-
(7,299,345)	(7,115)	(7,306,460)		-	-
79,411,122	65,007,213	144,418,335		14,894,572	847,693
$ 98,839,015	$ 77,148,397	$ 175,987,412		$ 26,445,796	$ 1,235,949

City of Taylor, Texas

BALANCE SHEET

GOVERNMENTAL FUNDS

September 30, 2025

	General	Capital Improvements	I & S for CO Bonds
Assets			
Cash and cash equivalents	$ 24,600,503	$ 80,785,068	$ 1,122,303
Restricted cash	-	6,387,061	-
Receivables, net	2,334,664	1,211,491	142,091
Lease receivable	82,370	-	-
Due from other funds	5,325	-	1,793
Prepaids	7,000	-	-
Total Assets	$ 27,029,862	$ 88,383,620	$ 1,266,187
Liabilities			
Accounts payable and accrued liabilities	$ 2,548,754	$ 5,654,858	$ -
Due to other funds	-	7,118	-
Total Liabilities	2,548,754	5,661,976	-
Deferred Inflows of Resources			
Lease related	57,340	-	-
Unavailable revenue - property taxes	194,984	-	142,091
Total Deferred Inflows of Resources	252,324	-	142,091
Fund Balances			
Nonspendable:			
Permanent fund	-	-	-
Restricted for:			
Debt service	-	-	1,124,096
Capital projects	72,549	82,721,644	-
Library donation fund	361,167	-	-
Roadway impact fund	985,783	-	-
Special revenue	-	-	-
Moody museum	257,736	-	-
Peg fees	396,162	-	-
LaFrance donations	13,323	-	-
Weatherization	53,636	-	-
Seized funds (police)	11,069	-	-
Planning and development	-	-	-
Animal shelter donations	29,267	-	-
Committed for:			
Drainage	-	-	-
Road maintenance	-	-	-
Unassigned	22,048,092	-	-
Total Fund Balances	24,228,784	82,721,644	1,124,096
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	$ 27,029,862	$ 88,383,620	$ 1,266,187

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 5,212,955	$ 111,720,829
1,316,531	7,703,592
230,086	3,918,332
-	82,370
-	7,118
-	7,000
$ 6,759,572	$ 123,439,241
$ 442,041	$ 8,645,653
-	7,118
442,041	8,652,771
-	57,340
-	337,075
-	394,415
767,175	767,175
-	1,124,096
806,244	83,600,437
-	361,167
-	985,783
546,878	546,878
-	257,736
-	396,162
-	13,323
-	53,636
-	11,069
945,532	945,532
-	29,267
1,009,584	1,009,584
2,242,586	2,242,586
(468)	22,047,624
6,317,531	114,392,055
$ 6,759,572	$ 123,439,241

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City of Taylor, Texas

RECONCILIATION OF THE BALANCE SHEET TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
September 30, 2025

Fund Balances - Total Governmental Funds	$	114,392,055
Adjustments for the Statement of Net Position:		
Capital assets used in governmental activities are not current financial resources and, therefore, not reported in the governmental funds.		
Capital assets - non-depreciable		22,135,268
Capital assets - net depreciable		96,176,574
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the governmental funds.		337,075
Deferred outflows of resources, represent a consumption of net position that applies to a future period(s) and is not recognized as an outflow of resources (expenditure) until then.		
Deferred charge on refunding		34,296
Pension Outflows-TMRS		2,188,760
OPEB Outflows-TMRS		10,974
OPEB Outflows-Retiree healthcare		570,751
Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		
Net position - governmental activities		3,377,269
Deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.		
Pension Inflows-TMRS		(475,196)
OPEB Inflows-TMRS		(96,115)
OPEB Inflows-Healthcare		(2,737)
Some liabilities, including bonds payable and compensated absences, are not reported as liabilities in the governmental funds.		
Net pension liability		(4,692,570)
OPEB liability-Supplemental Death Fund		(389,538)
OPEB liability-Retiree Healthcare		(1,704,979)
Accrued interest		(610,928)
Bond premium		(4,268,243)
Compensated absences		(1,459,081)
Non-current liabilities due in one year		(4,892,771)
Non-current liabilities due in more than one year		(121,791,849)
Net Position of Governmental Activities	$	98,839,015

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended September 30, 2025

	General	Capital Improvements	I & S for CO Bonds
Revenues			
Property tax	$ 6,620,396	$ -	$ 8,728,210
Sales tax	9,386,819	-	-
Franchise and local taxes	1,311,216	-	-
License and permits	2,467,775	-	-
Charges for services	711,565	-	-
Fines and forfeitures	283,750	-	-
Intergovernmental	807,902	3,304,146	340,350
Investment income	1,356,085	4,158,211	166,522
Other revenues	2,593,652	1,000	-
Total Revenues	25,539,160	7,463,357	9,235,082
Expenditures			
Current:			
General government	6,778,042	455,832	-
Culture and recreation	3,085,320	-	-
Community development	2,091,317	905,148	-
Public safety	10,895,543	-	-
Public works	4,902,372	-	-
Debt service:			
Principal retirement	85,031	-	3,635,000
Interest and fiscal charges	9,084	-	4,691,793
Bond issuance costs	-	195,675	-
Arbitrage rebate costs	-	896,079	-
Capital outlay	-	18,708,820	-
Total Expenditures	27,846,709	21,161,554	8,326,793
Excess of Revenues Over (Under) Expenditures	(2,307,549)	(13,698,197)	908,289
Other Financing Sources (Uses)			
Transfers in	2,377,637	3,119	-
Transfers (out)	(1,406,878)	-	(245,419)
Debt issuance	-	7,800,000	-
Bond premium	-	395,675	-
Total Other Financing Sources (Uses)	970,759	8,198,794	(245,419)
Net Change in Fund Balances	(1,336,790)	(5,499,403)	662,870
Beginning fund balances, as previously reported	23,498,776	90,635,417	1,307,065
Change in presentation	1,220,959	-	-
Error corrections	845,839	(2,414,370)	(845,839)
Beginning fund balances, as adjusted	25,565,574	88,221,047	461,226
Ending Fund Balances	$ 24,228,784	$ 82,721,644	$ 1,124,096

See Notes to Financial Statements.

Nonmajor Governmental Funds	Total Governmental Funds
$ 2,418,165	$ 17,766,771
-	9,386,819
355,172	1,666,388
-	2,467,775
1,505,500	2,217,065
29,454	313,204
22,246	4,474,644
161,066	5,841,884
1,577,073	4,171,725
6,068,676	48,306,275
3,070,037	10,303,911
-	3,085,320
3,078,008	6,074,473
-	10,895,543
622,137	5,524,509
-	3,720,031
-	4,700,877
-	195,675
-	896,079
22,600	18,731,420
6,792,782	64,127,838
(724,106)	(15,821,563)
11,878	2,392,634
(628,645)	(2,280,942)
2,712,712	10,512,712
-	395,675
2,095,945	11,020,079
1,371,839	(4,801,484)
4,764,338	120,205,596
(1,220,959)	-
1,402,313	(1,012,057)
4,945,692	119,193,539
$ 6,317,531	$ 114,392,055

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City of Taylor, Texas

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended September 30, 2025

Amounts reported for governmental activities in the statement of activities are different because:		
Net changes in fund balances - total governmental funds	$	(4,801,484)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay		19,357,080
Contributed capital		14,785,120
Depreciation expense		(4,068,270)
Net effect of capital disposals		(31,234)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		48,316
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		
Pension expense		(210,664)
OPEB expense		(188,009)
Compensated absences		(173,974)
Accrued interest		16,355
Amortization of deferred charges on refunding		(25,704)
Amortization of bond premium and discounts		268,892
The issuance of long-term debt (e.g., bonds, leases, certificates of obligation) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when they are first issued; whereas, these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments		3,720,031
Bonds issued		(7,800,000)
Premiums on debt issued		(395,675)
Samsumg reimbursement obligations		(2,712,712)
Internal service funds are used by management to charge the cost of equipment services and replacement to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		1,639,825
Change in Net Position of Governmental Activities	$	19,427,893

See Notes to Financial Statements.

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 1 of 2)

PROPRIETARY FUNDS

September 30, 2025

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Assets			
Current Assets			
Cash and cash equivalents	$ 31,567,814	$ 765,143	$ 230,184
Restricted cash:			
Customer deposits	620,369	-	-
Capital improvements	1,544,503	-	-
Receivables, net	2,803,379	19,877	2,100
Lease receivable, current	17,452	15,369	-
Due from other funds	966,641	-	-
Grants receivable	-	600,000	-
Inventories	57,237	-	-
Total Current Assets	37,577,395	1,400,389	232,284
Noncurrent Assets			
Capital assets:			
Non-depreciable	18,239,221	2,306,057	-
Net depreciable capital assets	53,723,483	5,781,658	114,310
Total Noncurrent Assets	71,962,704	8,087,715	114,310
Total Assets	109,540,099	9,488,104	346,594
Deferred Outflows of Resources			
Deferred charge on refunding	270,098	-	-
Pension outflows	346,133	21,350	22,581
OPEB outflows TMRS	1,790	110	117
Total Deferred Outflows of Resources	618,021	21,460	22,698

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 1,265,665	$ 33,828,806	$ 1,308,297
-	620,369	-
-	1,544,503	-
322,660	3,148,016	-
-	32,821	-
-	966,641	-
-	600,000	-
-	57,237	-
1,588,325	40,798,393	1,308,297
-	20,545,278	-
-	59,619,451	3,436,660
-	80,164,729	3,436,660
1,588,325	120,963,122	4,744,957
-	270,098	-
-	390,064	33,665
-	2,017	174
-	662,179	33,839

City of Taylor, Texas

STATEMENT OF NET POSITION (Page 2 of 2)

PROPRIETARY FUNDS

September 30, 2025

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Liabilities			
Current Liabilities			
Accounts payable	924,797	17,148	6,387
Customer deposits	620,369	-	-
Current maturities of long-term debt	2,765,442	75,000	-
Compensated absences, current	52,476	-	2,372
Unearned revenue	25,939	-	-
Due to other funds	-	966,641	-
Accrued interest	198,764	3,698	-
Total Current Liabilities	4,587,787	1,062,487	8,759
Noncurrent Liabilities			
Long-term debt	36,600,370	993,408	-
Compensated absences, noncurrent	5,831	-	264
Net pension liability	742,089	45,774	48,412
OPEB liability TMRS	63,534	3,919	4,145
Total Noncurrent Liabilities	37,411,824	1,043,101	52,821
Total Liabilities	41,999,611	2,105,588	61,579
Deferred Inflows of Resources			
Lease related	16,160	15,062	-
Pension inflows	75,148	4,635	4,902
OPEB Inflows TMRS	15,677	967	1,023
Total Deferred Inflows of Resources	106,985	20,664	5,925
Net Position			
Net investment in capital assets	51,861,370	7,742,019	114,310
Restricted for capital improvments	1,544,503	-	-
Unrestricted	14,645,651	(358,707)	187,478
Total Net Position	$ 68,051,524	$ 7,383,312	$ 301,788

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
176,552	1,124,884	65,831
-	620,369	-
-	2,840,442	396,525
-	54,848	7,462
-	25,939	-
-	966,641	-
-	202,462	-
176,552	5,835,585	469,818
-	37,593,778	843,690
-	6,094	829
-	836,275	72,176
-	71,598	6,180
-	38,507,745	922,875
176,552	44,343,330	1,392,693
-	31,222	-
-	84,685	7,309
-	17,667	1,525
-	133,574	8,834
-	59,717,699	2,449,461
-	1,544,503	-
1,411,773	15,886,195	927,808
$ 1,411,773	$ 77,148,397	$ 3,377,269

City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2025

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Operating Revenues			
Water revenue	$ 10,972,752	$ -	$ -
Sewer revenue	6,445,372	-	-
Airport services	-	524,007	-
Cemetery services	-	-	302,950
Sanitation	-	-	-
Other income	104,282	23,117	6,450
Charges for services	-	-	-
State grants	-	619,996	-
Rents and royalties	91,051	-	-
Total Operating Revenues	17,613,457	1,167,120	309,400
Operating Expenses			
Personnel services	2,799,222	156,502	180,568
Contractual services	7,262,376	280,044	116,428
Material and supplies	781,285	6,766	9,987
Depreciation	1,794,289	165,363	10,326
Total Operating Expenses	12,637,172	608,675	317,309
Operating Income (Loss)	4,976,285	558,445	(7,909)
Nonoperating Revenues (Expenses)			
Investment income	1,163,447	34,758	4,367
Interest expense	(1,350,855)	(30,975)	-
Bond issuance costs	(127,551)	-	-
Total Nonoperating Revenues (Expenses)	(314,959)	3,783	4,367
Income Before Transfers & Capital Contributions	4,661,326	562,228	(3,542)
Transfers and Capital Contributions			
Capital grants	920,746	1,775,607	-
Developer contributions	5,563,504	-	-
Transfers in	-	-	25,208
Transfers (out)	(1,600,000)	(15,000)	-
Change in Net Position	9,545,576	2,322,835	21,666
Beginning net position, as previously reported	58,564,145	5,009,395	280,122
Error corrections	(58,197)	51,082	-
Beginning net position, as adjusted	58,505,948	5,060,477	280,122
Ending Net Position	$ 68,051,524	$ 7,383,312	$ 301,788

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ -	$ 10,972,752	$ -
-	6,445,372	-
-	524,007	-
-	302,950	-
2,012,925	2,012,925	-
-	133,849	233,458
-	-	1,841,096
-	619,996	-
-	91,051	-
2,012,925	21,102,902	2,074,554
-	3,136,292	294,967
1,620,672	9,279,520	840,609
-	798,038	-
-	1,969,978	919,001
1,620,672	15,183,828	2,054,577
392,253	5,919,074	19,977
23,054	1,225,626	24,456
-	(1,381,830)	(46,908)
-	(127,551)	-
23,054	(283,755)	(22,452)
415,307	5,635,319	(2,475)
-	2,696,353	-
-	5,563,504	-
-	25,208	1,642,300
(164,200)	(1,779,200)	-
251,107	12,141,184	1,639,825
1,160,666	65,014,328	1,737,444
-	(7,115)	-
1,160,666	65,007,213	1,737,444
$ 1,411,773	$ 77,148,397	$ 3,377,269

City of Taylor, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 1 of 2)

For the Year Ended September 30, 2025

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Cash Flows from Operating Activities			
Receipts from customers	$ 16,985,545	$ 568,179	$ 326,530
Payments to suppliers and contractors	(9,440,468)	624,619	(184,190)
Payments to employees for salaries and benefits	(2,735,670)	(156,670)	(180,458)
Net Cash Provided (Used) by Operating Activities	4,809,407	1,036,128	(38,118)
Cash Flows from Noncapital Financing Activities			
Transfer in	-	-	25,208
Transfer (out)	(1,600,000)	(15,000)	-
Net Cash Provided (Used) by Noncapital Financing Activities	(1,600,000)	(15,000)	25,208
Cash Flows from Capital and Related Financing Activities			
Capital grants	920,746	-	-
Purchases of capital assets	(1,718,917)	(715,880)	(30,201)
Proceeds from capital debt	5,127,551	-	-
Principal paid on capital debt	(2,495,000)	(75,000)	-
Interest paid on capital debt	(1,449,665)	(33,288)	-
Bond issuance costs	(127,551)	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	257,164	(824,168)	(30,201)
Cash Flows from Investing Activities			
Interest on investments	1,163,447	34,758	4,367
Net Cash Provided (Used) by Investing Activities	1,163,447	34,758	4,367
Net Increase (Decrease) in Cash and Cash	4,630,018	231,718	(38,744)
Beginning cash and cash equivalents	29,102,668	533,425	268,928
Ending Cash and Cash Equivalents (Including Restricted Cash)	$ 33,732,686	$ 765,143	$ 230,184

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 2,138,818	$ 20,019,072	$ 2,074,554
(1,619,255)	(10,619,294)	(1,044,143)
-	(3,072,798)	(281,361)
519,563	6,326,980	749,050
-	25,208	1,642,300
(164,200)	(1,779,200)	-
(164,200)	(1,753,992)	1,642,300
-	920,746	-
-	(2,464,998)	(2,233,196)
-	5,127,551	-
-	(2,570,000)	(431,499)
-	(1,482,953)	(51,297)
-	(127,551)	-
-	(597,205)	(2,715,992)
23,054	1,225,626	24,456
23,054	1,225,626	24,456
378,417	5,201,409	(300,186)
887,248	30,792,269	1,608,483
$ 1,265,665	$ 35,993,678	$ 1,308,297

City of Taylor, Texas

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS (Page 2 of 2)

For the Year Ended September 30, 2025

	Business-Type Activities Enterprise Funds		
	Public Utilities	Airport	Cemetery Operating
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities			
Operating Income (Loss)	$ 4,976,285	$ 558,445	$ (7,909)
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	1,794,289	165,363	10,326
Loss on disposal of assets	-	-	-
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Accounts receivable	(661,005)	776	17,130
Grant receivable	-	(600,000)	-
Due from other funds	(966,641)	966,641	-
Lease receivable	621	283	-
Deferred Outflows of Resources:			
Pension outflows	45,893	4,693	3,591
OPEB outflows	(203)	(5)	(11)
Increase (Decrease) in:			
Accounts payable	(456,105)	(55,212)	(57,775)
Customer deposits	32,472	-	-
Unearned revenue	25,939	-	-
Compensated absences	26,869	-	(1,504)
Net pension liability	(62,553)	(7,679)	(5,306)
OPEB liability	(1,371)	(393)	(188)
Deferred Inflows of Resources:			
Pension inflows	53,655	3,207	3,467
OPEB inflows	1,262	9	61
Net Cash Provided (Used) by Operating Activities	$ 4,809,407	$ 1,036,128	$ (38,118)
Schedule of Non-Cash Capital and Related Financing Activities			
Assets acquired through lease financing	$ -	$ -	$ -
Developer contributions	5,563,504	1,775,607	-
Total	$ 5,563,504	$ 1,775,607	$ -

See Notes to Financial Statements.

Business-Type Activities Enterprise Funds		Governmental Activities
Sanitation	Total	Internal Service
$ 392,253	$ 5,919,074	$ 19,977
-	1,969,978	919,001
-	-	2,206
125,893	(517,206)	-
-	(600,000)	-
-	-	-
-	904	-
-	54,177	(662)
-	(219)	(41)
1,417	(567,675)	(205,740)
-	32,472	-
-	25,939	-
-	25,365	3,346
-	(75,538)	4,436
-	(1,952)	716
-	60,329	311
-	1,332	5,500
$ 519,563	$ 6,326,980	$ 749,050
$ -	$ -	$ 22,555
-	7,339,111	-
$ -	$ 7,339,111	$ 22,555

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I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of government-wide financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the *primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

B. Reporting Entity

The City of Taylor, Texas is a municipal corporation incorporated under *Article XI. Section 5* of the *Constitution of the State of Texas (Home Rule Amendment)* in 1914. The City operates under a Council-Manager form of government. The City provides such services as are authorized by its charter to advance the welfare, health, comfort, safety and convenience of the City and its inhabitants.

The City is an independent political subdivision of the State of Texas governed by an elected council and a mayor and is considered a primary government. As required by generally accepted accounting principles, these basic financial statements have been prepared based on considerations regarding the potential for inclusion of other entities, organizations, or functions as part of the City's financial reporting entity. The Taylor Economic Development Corporation (the "TEDC") and the Tax Increment Financing Fund (the "TIF"), although legally separate, are considered part of the reporting entity. No other entities have been included in the City's reporting entity. Additionally, as the City is considered a primary government for financial reporting purposes, its activities are not considered a part of any other governmental or other type of reporting entity.

Considerations regarding the potential for inclusion of other entities, organizations or functions in the City's financial reporting entity are based on criteria prescribed by generally accepted accounting principles. These same criteria are evaluated in considering whether the City is a part of any other governmental or other type of reporting entity. The overriding elements associated with prescribed criteria considered in determining that the City's financial reporting entity status is that of a primary government are that it has a separately elected governing body; it is legally separate; and is fiscally independent of other state and local governments. Additionally prescribed criteria under generally accepted accounting principles include considerations pertaining to organizations for which the primary government is financially accountable, and considerations pertaining to organizations for which the nature and significance of their relationship with the primary government are

such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Blended Component Units

Tax Increment Reinvestment Zone No. 2

The Tax Increment Reinvestment Zone No. 2 ("TIRZ"), is legally separate from the City and was created to encourage and accelerate planned development within the City limits. The fund accounts for all tax and expenditure activity associated with the fund's primary purpose. The tax increment is derived from the difference in appraised value between the year in which the reinvestment zone is established (base year) and each year the reinvestment zone is in existence. The City will participate in the Zone by contributing annually up to 93.5% of the City's tax increment from real property ad valorem taxes in the Zone assessed and collected for tax years beginning January 1, 2021, and continuing until termination of the Zone. The City is financially accountable for the TIF and the TIF is fiscally dependent on the City as defined by GASB 61. The Board of Directors shall consist of at least five members, but no more than fifteen members including any members appointed by the City Council. The current Board is comprised entirely of City Council members. Therefore, blended presentation is appropriate. Separately issued audited financial statements are not available.

Discretely Presented Component Units

Taylor Economic Development Corporation

The Taylor Economic Development Corporation (the "TEDC") serves all citizens of the City and is governed by a five member board of directors appointed by the Taylor City Council. An Executive Director is appointed by the TEDC board to carry out the Board's administrative and policy initiatives. The TEDC is a 4A Corporation and is supported by a half-cent sales tax voted by referendum in 1994. The scope of public service of the TEDC benefits the government and its citizens and is operated primarily within geographic boundaries of the City.

Separately issued audited financial statements are available from TEDC, 111 West 3rd St, Suite 100, Taylor, TX 76574.

Tax Increment Financing Fund

The Tax Increment Financing Fund No. 1, is legally separate from the City and was created to encourage and accelerate planned development within the City limits. The fund accounts for all tax and expenditure activity associated with the fund's primary purpose. The tax increment is derived from the difference in appraised value between the year in which the

reinvestment zone is established (base year) and each year the reinvestment zone is in existence. The City is financially accountable for the TIF and the TIF is fiscally dependent on the City as defined by GASB 61. The Board of Directors shall consist of at least five members, but no more than fifteen members including any members appointed by the participating taxing units, and that the Taylor Main Street Advisory Board is appointed to serve as the Board of Directors. The current Board is not primarily comprised of City Council members. Therefore, discrete presentation is appropriate.

Separately issued audited financial statements are not available. However, the fund's government wide presentation represents a complete presentation of the entity's activity.

C. Basis of Presentation - Government-Wide and Fund Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and the proprietary funds.

As discussed earlier, the government has two discretely presented component units and are shown in separate columns in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes where the amounts are reasonably equivalent in value to the interfund services provided and other charges between the government's water and airport functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

The fund financial statements provide information about the government's funds, including its fiduciary funds and blended component units. Separate statements for each fund category; governmental and proprietary are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund

The general fund is used to account for all financial transactions not properly includable in other funds. The principal sources of revenues include local property taxes, sales and franchise taxes, licenses and permits, fines and forfeitures, and charges for services.

Expenditures include general government, public safety, public works, culture and recreation, and community development.

Capital Improvements Fund

The capital improvements fund accounts for the acquisition and construction of the government's major capital facilities, other than those financed by proprietary funds.

I&S for CO Bonds Fund

The City accounts for the accumulation of financial resources for the payments of principal, interest and related costs on general long-term debt paid primarily from taxes levied by the City. The fund balance of the I & S for CO Bonds fund is restricted exclusively for debt service expenditures.

The government reports the following major enterprise funds:

Public Utilities Fund

Water and wastewater services provided by the City are accounted for in the public utilities fund. Activities of the fund include administration, operation and maintenance of the water and wastewater system, and billing and collection activities. The fund also accounts for the accumulation of resources for, and the payment of, long-term debt principal and interest for water and wastewater debt. All costs are financed through charges to utility customers with rates reviewed regularly and adjusted if necessary to ensure the integrity of the funds.

Airport

The Airport fund accounts for the administration, operation, and maintenance of the municipal airport.

Cemetery Operating Fund

The Cemetery operating fund accounts for the administration, operation, and maintenance of the cemetery.

Sanitation Fund

The Sanitation fund accounts for the operation and maintenance of the sanitation department.

Additionally, the government reports the following fund types:

Special Revenue Funds

The City accounts for resources restricted to, or designated for, specific purposes in a special revenue fund. These funds consist of the hotel/motel tax, Texas capital, main street revenue, cemetery land purchases, municipal court special fee, drainage, tax increment reinvestment zone No. 2, and Samsung DRRA funds.

Internal Service Funds

Revenues and expenses related to services provided to organizations inside the City on a cost reimbursement basis are accounted for in an internal service fund. The City's internal service funds include the equipment services and equipment replacement funds.

Transportation User Fee Fund

The transportation user fee fund collects revenues used to fund street maintenance and reconstruction of streets related expenditures and projects.

Permanent Fund

Chapter 6 Section 6-8 of the City Code establishes a cemetery trust fund subject to control of the City Council. Interest income from the investment of the permanent fund is to be used for beautification and upkeep of the cemetery. The City's only permanent fund is the cemetery permanent fund.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds

included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

D. Measurement focus and basis of accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources.* The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

The proprietary, pension and other postemployment benefit trust, and private-purpose trust funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*.

E. Assets, Liabilities, Deferred Outflows / Inflows, and Fund Equity or Net Position

1. Deposits and Investments

The City's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments with original maturities of three months or less from the date of acquisition. For the purpose of the statement of cash flows, the proprietary fund types consider temporary investments with maturity of three months or less when purchased to be cash equivalents.

In accordance with GASB Statement No. 31, *Accounting and Reporting for Certain Investments and External Investment Pools*, the City reports all investments at fair value, except for "money market investments" and "2a7-like pools." Money market investments, which are short-term highly liquid debt instruments that may include U.S. Treasury and agency obligations, are reported at amortized costs. Investment positions in external investment pools that are operated in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940, such as TexPool, are reported using the pools' share price.

The City has adopted a written investment policy regarding the investment of its funds as defined in the Public Funds Investment Act, Chapter 2256, of the Texas Governmental Code. In summary, the City is authorized to invest in the following:

- Direct obligations of the U.S. Government, excluding all mortgage-backed securities, with a stated final maturity not to exceed five years
- Other obligations, the principal and interest on which are unconditionally guaranteed or backed by the full faith and credit of, the State of Texas or the United States
- Obligations of any US states, agencies, counties, cities, and other political subdivisions of any state having been rated not less than "A" or equivalent by a nationally recognized investment rating firm and a maximum stated maturity of five years
- Fully collateralized repurchase agreements having a defined termination date, placed through a primary government securities dealer or a bank domiciled in Texas
- Fully collateralized certificates of deposit issued by banks domiciled in Texas
- AAA-rated, money market mutual funds which strive to maintain $1 net asset value
- Statewide investment pools
- A1/P1 or equivalent rated commercial paper with a stated maturity of 270 days.
- Fully insured or collateralized interest-bearing depository accounts in any bank doing business in Texas

2. Fair Value

The City has applied Governmental Accounting Standards Board ("GASB") Statement No. 72, Fair Value Measurement and Application. GASB Statement No. 72 provides guidance for determining a fair value measurement for reporting purposes and applying fair value to certain investments and disclosures related to all fair value measurements.

3. Receivables and Interfund Transactions

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the year are referred to as either "interfund receivables/payables" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds" in the fund financial statements. If the transactions are between the primary government and its component unit, these receivables and payables are classified as "due to/from component unit/primary government." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by a nonspendable fund balance account in the applicable governmental fund to indicate they are not available for appropriation and are not expendable available financial resources.

All trade receivables are shown net of any allowance for uncollectible amounts.

4. Inventories and Prepaid Items

The costs of governmental fund type inventories are recorded as expenditures when the related liability is incurred, (i.e., the purchase method). Inventories of supplies are reported at cost, whereas inventories held for resale are reported at lower of cost or market. Certain payments to vendors reflect costs applicable to future accounting periods (prepaid expenditures) are recognized as expenditures when utilized.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government, as assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art, and capital items received in a service concession arrangement are reported at

acquisition value. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest costs incurred in connection with construction of enterprise fund capital assets are capitalized when the effects of capitalization materially impact the financial statements.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful years.

Asset Description	Estimated Useful Life
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Infrastructure	5 to 30 years
Buildings and improvements	25 years
Right-to-use lease assets	4 to 5 years
Right-to-use SBITA assets	4 to 5 years

6. Deferred Outflows / Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then. The government only has two items that qualify for reporting in this category. It is the deferred charge on refunding and deferred pension/OPEB outflows reported in the government-wide statement of net position. A deferred charge on refunding results form the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The government has only one type of item, which arises only under a modified accrual basis of accounting, that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: property taxes and special assessments. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing body (council) has by resolution authorized the finance director to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The government has adopted a policy to maintain a minimum reserve of unassigned fund balance in the general fund at an amount equal to or greater than 25% of operating expenditures of that fund.

10. Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. The long-term debt consists primarily of bonds payable and accrued compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements until due. The debt proceeds are reported as other financing sources, net of the applicable premium or discount and payments of principal and interest reported as expenditures. In the governmental fund types, issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures. However, claims and judgments paid from governmental funds are reported as a liability in the fund financial statements only for the portion expected to be financed from expendable available financial resources.

Long-term debt and other obligations, financed by proprietary funds, are reported as liabilities in the appropriate funds. For proprietary fund types, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method, if material. Bonds payable are reported net of the applicable bond premium or discount. Issuance costs are expensed when incurred.

Assets acquired under the terms of leases are recorded as liabilities and capitalized in the government-wide financial statements at the present value of net minimum lease payments at inception of the lease. In the year of acquisition, lease transactions are recorded as other financing sources and as capital outlay expenditures in the general fund. Lease payments representing both principal and interest are recorded as expenditures in the general fund upon payment with an appropriate reduction of principal recorded in the government-wide financial statements.

11. Leases

Lessee: The City is a lessee for noncancellable leases of equipment. The City recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the full-accrual financial statements. The City recognizes lease liabilities with an initial, individual value of $5,000 or more.

At the commencement of a lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The leased asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the City determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the City is reasonably certain to exercise.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor: The City is a lessor for a noncancellable lease of cell towers and a road tolling system. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses its estimated incremental borrowing rate as the discount rate for leases.

- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its leases, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

12. Subscription Based Information Technology Arrangements ("SBITA")

The City has adopted the provision of Governmental Accounting Standard Board (GASB) Statement No. 96, entitled Subscription-Based Information Technology Arrangements ("SBITA"). The City has noncancellable contracts with SBITA vendors for the right to use information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets). The City recognizes a subscription liability, reported with long-term debt, and a right-to-use subscription asset (an intangible asset), reported with other capital assets, in the government-wide financial statements. The City recognizes subscription liabilities with an initial, individual value of $5,000 or more.

At the commencement of an SBITA, the City initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for SBITA payments made at or before the SBITA commencement date, plus certain initial implementation costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying IT assets.

Key estimates and judgments related to SBITAs include how the City determines (1) the discount rate it uses to discount the expected subscription payments to present value, (2) subscription term, and (3) subscription payments.

- The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The subscription term includes the noncancellable period of the SBITA.

- Subscription payments included in the measurement of the subscription liability are composed of fixed payments, variable payments fixed in substance or that depend on an index or a rate, termination penalties if the City is reasonably certain to exercise such options, subscription contract incentives receivable from the SBITA vendor, and any other payments that are reasonably certain of being required based on an assessment of all relevant factors.

The City monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

13. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the Texas Municipal Retirement System (TMRS) and additions to/deductions from TMRS's Fiduciary Net Position have been determined on the same basis as they are reported by TMRS. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

14. Other Postemployment Benefits ("OPEB")

The City has implemented GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. This statement applies to the individual employers (TMRS cities) in the TMRS Supplemental Death Benefits (SDB) plan, with retiree coverage. The TMRS SDBF covers both active and retiree benefits with no segregation of assets, and therefore doesn't meet the definition of a trust under GASB No. 75 (i.e., no assets are accumulated for OPEB) and as such the SDBF is considered to be an unfunded OPEB plan. For purposes of reporting under GASB 75, the retiree portion of the SDBF is not considered a cost sharing plan and is instead considered a single employer, defined benefit OPEB plan. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary, calculated based on the employee's actual earnings on which TMRS deposits are made, for the 12-month period preceding the month of death. The death benefit amount for retirees is $7,500. GASB No. 75 requires the liability of employers and nonemployer contributing entities to employees for defined benefit OPEB (net OPEB liability) to be measured as the portion of the present value of projected benefit payments to be provided to current active and inactive employees that is attributed to those employees' past periods of service (total OPEB liability), less the amount of the OPEB plan's fiduciary net position.

In addition to the contributions made to TMRS, the City provides certain other post-employment benefits to its retirees and dependents. Full time City of Taylor employees who retire from the City under the Texas Municipal Retirement System on or after January 1, 2000, and who are covered by the City of Taylor group hospitalization and medical insurance at the time of retirement, will be eligible to receive the current health plan which is an 80/20 HMO insurance plan that includes a $500 deductible for individual and a $1,000 deductible for family medical insurance provided by the City to its employees, from the date of retirement until the 5th anniversary date after retirement.

15. Estimates

The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

F. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. Under state law, property taxes levied on real property constitute a lien on the real property which cannot be forgiven without specific approval of the State Legislature. The lien expires at the end of twenty years. Taxes levied on personal property can be deemed uncollectible by the City.

Property taxes at the fund level are recorded as receivables and deferred revenues at the time the taxes are assessed. Revenues are recognized as the related ad valorem taxes are collected. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in

accordance with Generally Accepted Accounting Principles have been recognized as revenue.

The Property Tax Code provides for county-wide appraisal and equalization of taxable property values and establishes in each county of the State an appraisal district and an appraisal review board responsible for appraising property for all taxing units within the county. The appraisal of property within the City of Taylor is the responsibility of the Williamson Central Appraisal District. With the exception of certain state mandated limitations on the valuation of residential homestead property, the Appraisal District is required to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. The Property Tax Code requires appraisal districts to reappraise all property in its jurisdiction at least once every three years.

For cities with a population less than 30,000 as of the most recent federal decennial census, if the adopted tax rate for any tax year exceeds the greater of (i) the voter-approval tax rate or (ii) the de minimis rate, the city must conduct an election on the next occurring November uniform election date to determine whether or not to reduce the adopted tax rate to the voter-approval tax rate.

(i) "voter-approval tax rate" means the maintenance and operations tax rate that will produce the prior year's total maintenance and operations tax levy (adjusted) from the current year's values (adjusted) multiplied by 1.035, plus the debt service tax rate, plus the "unused increment rate."

(ii) "de minimis rate" means the maintenance and operations tax rate that will produce the prior year's total maintenance and operations tax levy (adjusted) from the current year's values (adjusted), plus the rate that produces an additional $500,000 in tax revenue when applied to the current year's taxable value, plus the debt service tax rate.

(iii) "no-new-revenue tax rate" means the combined maintenance and operations tax rate and debt service tax rate that will produce the prior year's total tax levy (adjusted) from the current year's total taxable values (adjusted).

However, for any tax year during which a city has a population of less than 30,000 as of the most recent federal decennial census and does not qualify as a special taxing unit, if a city's adopted tax rate is equal to or less than the de minimis rate but greater than both (a) the no-new-revenue tax rate, multiplied by 1.08, plus the debt service tax rate or (b) the city's voter-approval tax rate, then a valid petition signed by at least three percent of the registered voters in the city would require that an election be held to determine whether or not to reduce the adopted tax rate to the voter-approval tax rate.

The calculations of the no-new-revenue tax rate and voter-approval tax rate do not limit or impact the City's ability to set a debt service tax rate in each year sufficient to pay debt service on all of the City's tax-supported debt obligations.

3. Compensated Absences

The City adopted GASB Statement No. 101, Compensated Absences, and reports a liability for compensated absences in accordance with that standard. Eligible regular full-time employees and regular part-time employees scheduled to work at least 20 hours per week accrue paid time off (PTO) bi-weekly (with part-time employees working 20–39 hours accruing at one-half the full-time rate). For non-civil service employees, PTO is the City's only paid leave bank (that is, non-civil service employees do not accrue sick leave separate from PTO). PTO is subject to maximum accumulation limits (accrual ceases once the maximum is reached) and, upon separation from City employment, a regular, full-time, non-probationary employee in good standing is paid for accrued and unused PTO, which is included in the employee's final paycheck, subject to maximum payout limits. Maximum PTO payout is generally limited to up to 140 hours for regular, full-time non-firefighting employees (based on years of service), up to 200 hours for fire civil service employees (based on years of service), and 140 hours for police civil service employees. In addition, civil service police officers and firefighters maintain a separate sick leave accrual bank in accordance with Texas Local Government Code Chapter 143, and sick leave is paid upon separation in accordance with the applicable provisions of Chapter 143.

It is the City's policy to liquidate compensated absences with future revenues rather than with currently available expendable resources. Accordingly, the City's governmental funds recognize accrued compensated absences when it is paid.

4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the public utility fund, airport fund, cemetery operating, and sanitation funds are charges to customers for sales and services. The public utility fund also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position.

The governmental fund balance sheet includes reconciliation between *fund balance-total governmental funds* and *net position-governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that long-term liabilities, including bonds, are not due and payable in the current period and, therefore, are not reported in the funds.

B. Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities.

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental states that, "the issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the general, I&S for CO bonds, capital projects, hotel/motel tax, main street revenue, municipal court security and technology, tax increment fund, drainage, transportation user fee, cemetery permanent, and enterprise funds. The original budget is adopted by the City Council prior to the beginning of the year. The legal level of control as defined by the City Charter is the fund level. No funds can be transferred or added which affect the total fund expenditures without City Council approval. Appropriations lapse at the end of the year. Several supplemental budget appropriations were made during the year. No fund had expenditures over appropriations for the year.

A. Restricted/Committed Fund Equity

The City records fund balance restrictions on the fund level to indicate that a portion of the fund balance is legally restricted for a specific future use or to indicate that a portion of the fund balance is not available for expenditures.

The following is a list of fund balances restricted/committed by the City:

		Restricted	Committed
Debt service		$ 1,124,096	$ -
Capital projects		83,600,437	-
Cemetery land purchase		144,658	-
Municipal court	*	145,293	-
Moody museum		257,736	-
Library bequest funds		361,167	-
Roadway impact fees		985,783	-
PEG Fees		396,162	-
Pubic safety		11,069	-
Donations		42,590	-
Weaterization		53,636	-
Tourism		256,927	-
Planning and development		945,532	-
Drainage		-	1,009,584
Road maintenance		-	2,242,586
Total		$ 88,325,086	$ 3,252,170

* Restricted by enabling legislation

IV. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

As of September 30, 2025, the primary government had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Credit Rating
External investment pools	114,761,008	0.13	AAAm
Total fair value	$ 114,761,008		
Portfolio weighted average maturity		0.13	

As of September 30, 2025, the component units had the following investments:

Investment Type	Value	Weighted Average Maturity (Years)	Credit Rating
External investment pools	$ 1,128,805	0.12	AAAm
Total fair value	$ 1,128,805		
Portfolio weighted average maturity		0.12	

Interest rate risk In accordance with its investment policy, the City manages its exposure to declines in fair values by limiting the weighted average of maturity not to exceed five years; structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations; monitoring credit ratings of portfolio position to assure compliance with rating requirements imposed by the Public Funds Investment Act; and invest operating funds primarily in short-term securities or similar government investment pools.

Credit risk: The City's investment policy limits investments to obligations of the United States, State of Texas, or their agencies and instrumentalities with an investment quality rating of not less than "A" or its equivalent, by a nationally recognized investment rating firm. Other obligations must be unconditionally guaranteed (either express or implied) by the full faith and credit of the United States Government or the issuing U.S. agency and investment pools with an investment quality not less than AAA or AAA-m, or equivalent, by at least one nationally recognized rating service. As of September 30, 2025, the City's investment in investment pools were rated AAAm by Standard & Poor's.

Custodial credit risk – deposits: In the case of deposits, this is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State statutes require that all deposits in financial institutions be insured or fully collateralized by U.S. government obligations or its agencies and instrumentalities or direct obligations of Texas or its agencies and instrumentalities that have a market value of not less than the principal amount of the deposits. As of September 30, 2025, the market values of pledged securities and FDIC exceeded bank balances.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City's investment policy requires that it will seek to safekeeping securities at financial institutions, avoiding physical possession. Further, all trades, where applicable, are executed by delivery versus payment to ensure that securities are deposited in the City's safekeeping account prior to the release of funds.

TexPool

TexPool was established as a trust company with the Treasurer of the State of Texas as trustee, segregated from all other trustees, investments, and activities of the trust company. The State Comptroller of Public Accounts exercises oversight responsibility over TexPool. Oversight includes the ability to significantly influence operations, designation of management, and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both participants in TexPool and other persons who do not have a business relationship with TexPool. The advisory board members review the investment policy and management fee structure. Finally, Standard & Poor's rate TexPool AAAm. As a requirement to maintain the rating, weekly portfolio information must be submitted to Standard & Poor's, as well as to the office of the Comptroller of Public Accounts for review. At September 30, 2025, the fair value of the portion in TexPool approximates fair value of the shares. There were no limitations or restrictions on withdrawals.

TexSTAR

TexSTAR has been established for governmental entities pursuant to the Interlocal Cooperation Act, Chapter 791 of the Texas Government Code, and the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexSTAR's governing body is a five-member Board consisting of three representatives of participants and one member designated by each of the co-administrators. The Board holds legal title to all money, investments, and assets and has the authority to employ personnel, contract for services, and engage in other administrative activities necessary or convenient to accomplish the objectives of TexSTAR. Board oversight of TexSTAR is maintained through daily, weekly, and monthly reporting requirements. TexSTAR is rated AAAm by Standard & Poor's. The City's fair value position is stated at the value of the position upon withdrawal. There were no limitations or restrictions on withdrawals.

Texas CLASS

MBIA is a participant of the Texas CLASS program. Texas CLASS has been established for governmental entities pursuant to the Public Funds Investment Act, Chapter 2256 of the Texas Government Code and operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Texas CLASS is supervised by a Board of Trustees who are elected by the Participants. The Board of Trustees supervises the Trust and its affairs and acts as the liaison between the Participants, the Custodian and the Program Administrator. The Board administers the affairs of the Trust and enters into contracts and agreements on behalf of the Trust in order to effectuate the terms of the Trust Agreement. It also selects consultants for Texas CLASS, including the Program Administrator and the Custodian. MBIA's Texas CLASS is rated AAA by Fitch. There were no limitations or restrictions on withdrawals.

B. Fair Value Measurement

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Investments that are remeasured at fair value using the net asset value per share (or its equivalent) as a practical expedient are not classified in the fair value hierarchy below.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The City's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The City's financial instruments consist of cash and cash equivalents, investments in certificates of deposits maturing in greater than three months, and accounts receivable. The estimated fair value of cash, cash equivalents, investments, and accounts receivable approximate their carrying amounts due to the short-term nature of these instruments.

C. Receivables

The following comprise receivable balances of the primary government at year end:

	Governmental Activities				
	General	I & S for CO Bonds	Capital Improvements	Nonmajor Governmental	Total
Property Taxes	$ 249,596	$ 160,768	$ -	$ 24,520	$ 434,884
Sales tax	1,573,047	-	-	-	1,573,047
Franchise taxes	423,394	-	-	-	423,394
Accounts	140,904	-	25,000	78,826	244,730
Other	2,335		1,186,491	140,619	1,329,445
Allowance	(54,611)	(18,677)	-	(13,879)	(87,168)
	$ 2,334,664	$ 142,091	$ 1,211,491	$ 230,086	$ 3,918,332

	Business-Type Activities				
	Public Utilities	Airport	Cemetery Operating	Sanitation	Total
Accounts	$ 2,808,683	$ 19,877	$ 2,100	$ 323,479	$ 3,154,139
Grant receivable	-	600,000	-	-	600,000
Allowance	(5,304)	-	-	(819)	(6,123)
	$ 2,803,379	$ 619,877	$ 2,100	$ 322,660	$ 3,748,016

The Taylor Economic Development Corporation receivables consisted of sales tax totaling $527,692.

Lease Receivables

The City is the lessor of four contracts in which the City receives lease payments from lessees. This includes two separate cell phone companies for the use of existing water tower antenna space and two tolling equipment companies. The cell tower leases commenced in 2018 and 2021 and are renewable in 5-year increments. Annual lease payments of $18,150 will be received from AT&T through September 2026. The City has a lease agreement with Kapsch for the use and access of roadway to test an open road tolling system. Monthly lease payments of $2,640 will be received from Kapsch through June 2028. The airport has a lease agreement to lease hanger space with a lessee for $1,950 per month through May of 2026. As of September 30, 2025, the governmental activities lease receivable and offsetting deferred inflows amounted to $82,370 and $57,340, respectively, for the new tolling company roadway lease. As of September 30, 2025, the business-type lease receivable and offsetting deferred inflows amounted to $32,821 and $31,222, respectively, for the cell tower leases. The business-type lease receivable and offsetting deferred inflows amounted to $15,369 and $15,062, respectively, for the airport hanger lease.

The annual principal and interest payments to be received are as follows:

Year ending	Governmental Activities	
September 30,	Principal	Interest (4%)
2026	$ 28,911	$ 2,769
2027	30,089	1,591
2028	23,370	391
	$ 82,370	$ 4,751

Year ending	Business-Type Activities	
September 30,	Principal	Interest (4%)
2026	$ 32,821	$ 930
	$ 32,821	$ 930

D. Capital Assets

A summary of changes in governmental activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 5,965,991	$ -	$ -	$ 5,965,991
Construction in progress	9,988,244	13,401,908	(7,220,875)	16,169,277
Total capital assets not being depreciated	15,954,235	13,401,908	(7,220,875)	22,135,268
Capital assets, being depreciated:				
Streets and bridges	68,679,435	14,785,119	6,396,977	89,861,530
Parks and dams	22,952,313	90,102	-	23,042,415
Sidewalks, curbs and gutters	3,789,523	-	-	3,789,523
Buildings and improvements	14,775,665	5,256,546	445,600	20,477,811
Operating equipment	6,182,682	797,424	(34,293)	6,945,813
Leases - equipment	205,968	22,555	(19,546)	208,977
SBITA - equipment	256,340	-	-	256,340
Equipment in internal service funds	10,040,792	2,044,297	-	12,085,090
Total capital assets being depreciated	126,882,718	22,996,043	6,788,738	156,667,499
Less accumulated depreciation				
Streets and bridges	25,931,895	1,843,572	-	27,775,467
Parks and dams	6,980,607	822,652	-	7,803,259
Sidewalks, curbs and gutters	1,152,662	94,738	-	1,247,400
Buildings and improvements	5,622,292	539,281	-	6,161,573
Operating equipment	4,461,020	687,293	(375,876)	4,772,437
Leases - equipment	88,252	42,058	(9,773)	120,537
SBITA - equipment	102,804	51,268	-	154,072
Equipment in internal service funds	8,113,111	906,409	-	9,019,520
Total accumulated depreciation	52,452,643	4,987,271	(385,649)	57,054,265
Net capital assets being depreciated	74,430,075	18,008,772	7,174,387	99,613,234
Total Capital Assets	$ 90,384,310	$ 31,410,680	$ (46,488)	$ 121,748,502

Depreciation was charged to governmental functions as follows:

General government	$ 309,137
Culture and recreation	569,160
Public safety	943,573
Public works	2,246,400
Internal service funds	919,001
Total Governmental Activities Depreciation Expense	$ 4,987,271

A summary of changes in business-type activities capital assets for the year end was as follows:

	Beginning Balances	Additions	Retirements/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ 3,146,030	$ 59,991	$ -	$ 3,206,021
Construction in progress	24,509,380	4,070,312	(11,240,435)	17,339,257
Total capital assets not being depreciated	27,655,410	4,130,303	(11,240,435)	20,545,278
Capital assets, being depreciated:				
Plant distribution and collection	63,207,410	5,673,806	9,451,948	78,333,164
Buildings	10,816,721	-	-	10,816,721
Runway	2,238,416	-	1,788,487	4,026,903
Equipment	1,482,531	-	-	1,482,531
Total capital assets being depreciated	77,745,078	5,673,806	11,240,435	94,659,319
Less accumulated depreciation				
Plant distribution and collection	26,298,087	1,534,806	-	27,832,893
Buildings	4,631,401	257,376	-	4,888,777
Runway	1,136,733	55,960	-	1,192,693
Equipment	1,003,669	121,836	-	1,125,505
Total accumulated depreciation	33,069,890	1,969,978	-	35,039,868
Net capital assets being depreciated	44,675,188	3,703,828	11,240,435	59,619,451
Total Capital Assets	$ 72,330,598	$ 7,834,131	$ -	$ 80,164,729

Depreciation was charged to business-type activities as follows:

Public Utilities	$ 1,794,289
Airport	165,363
Cemetery	10,326
Total Business-type Activities Depreciation Expense	$ 1,969,978

A summary of changes in discretely presented component unit capital assets for the year end was as follows:

	Beginning Balances	Increases	Decreases/ Reclassifications	Ending Balances
Capital assets, not being depreciated:				
Land	$ -	$ 1,330,000	$ -	$ 1,330,000
Construction in progress	54,355	-	(54,355)	-
Total capital assets not being depreciated	54,355	1,330,000	(54,355)	1,330,000
Capital assets, being depreciated:				
Leasehold improvements	26,261	574,477	24,712	625,450
Commercial sign	-	22,450	-	22,450
Office Equipment	71,515	104,755	(29,802)	146,468
RTU Asset-building	-	753,690	-	753,690
Total capital assets being depreciated	97,776	1,455,372	(5,090)	1,548,058
Less accumulated depreciation				
Leasehold improvements	10,578	31,073	(10,576)	31,075
Commercial sign	-	31	-	31
Office Equipment	47,995	20,666	(29,802)	38,859
RTU Asset-building	-	75,369	-	75,369
Total accumulated depreciation	58,573	127,139	(40,378)	145,334
Net capital assets being depreciated	39,203	1,328,233	35,288	1,402,724
Total capital assets	$ 93,558	$ 2,658,233	$ (19,067)	$ 2,732,724

E. Other Long-term Liabilities

The following is a summary of changes in the City's other long-term liabilities for the year ended. In general, the City uses the general and enterprise funds to liquidate compensated absences.

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Compensated Absences	$ 1,285,107	$ 1,330,574	$ (1,156,600)	$ 1,459,081	$ 1,313,173
Compensated Absences in internal service funds	4,945	7,796	(4,450)	8,291	7,462
Total Governmental Activities	$ 1,290,052	$ 1,338,370	$ (1,161,050)	$ 1,467,372	$ 1,320,635
Business-Type Activities:					
Compensated Absences	$ 35,577	$ 57,384	$ (32,019)	$ 60,942	$ 54,848
Total Business-Type Activities	$ 35,577	$ 57,384	$ (32,019)	$ 60,942	$ 54,848
Component Unit Activities - Taylor EDC					
Compensated Absences	$ 36,114	$ 51,578	$ (32,503)	$ 55,189	$ 49,670
Total Component Unit Activities	$ 36,114	$ 51,578	$ (32,503)	$ 55,189	$ 49,670

F. Long-term Debt

The following is a summary of changes in the City's total long-term liabilities for the year ended September 30, 2025. In general, the City uses the debt service fund and general fund to liquidate governmental long-term liabilities and pension/OPEB liabilities, respectively.

	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds, notes and other payables:					
General Obligation Bonds	$ 5,295,000	$ -	$ (845,000)	$ 4,450,000	$ 575,000
Combination Tax and Revenue Cert. of Obligation	102,935,000	7,800,000	(2,285,000)	108,450,000	3,874,558
Revenue Cert. of Obligation - ISF	910,000	-	(215,000)	695,000	225,000
Limited Tax Note	5,130,000	-	(505,000)	4,625,000	355,000
Less deferred amounts:					
For premiums	4,167,796	395,675	(273,282)	4,290,189	-
Total Bonds Payable	118,437,796	8,195,675	(4,123,282)	122,510,189	5,029,558
Note Payable - internal service fund	647,125	-	(157,633)	489,492	156,356
Lease - internal service fund	83,135	22,555	(71,913)	33,777	15,169
Lease - governmental activities	93,584	-	(29,358)	64,226	30,313
SBITA - governmental activities	151,067	-	(55,673)	95,394	57,900
Samsung Obligation	6,287,288	2,712,712	-	9,000,000	-
Total Governmental Activities	$ 125,699,995	$ 10,930,942	$ (4,437,859)	$ 132,193,078	$ 5,289,296
		Long-term liabilities due in more than one year		$ 126,903,782	
Business-Type Activities:					
General Obligation Bonds	$ 6,495,000	$ -	$ (535,000)	$ 5,960,000	$ 530,000
Combination Tax and Revenue Certificates of Obligation	29,735,000	4,880,000	(2,035,000)	32,580,000	2,310,442
Less deferred amounts:					
For premiums	1,795,505	247,551	(148,836)	1,894,220	-
Total Bonds Payable	38,025,505	5,127,551	(2,718,836)	40,434,220	2,840,442
Total Business-Type Activities	$ 38,025,505	$ 5,127,551	$ (2,718,836)	$ 40,434,220	$ 2,840,442
		Long-term liabilities due in more than one year		$ 37,593,778	

Long-term debt applicable to the City's governmental activities are not due and payable in the current period and accordingly, are not reported as fund liabilities in the governmental funds. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. The City intends to retire all of its general long-term liabilities, plus accrued interest, from property taxes and other current revenues from the debt service fund as has been done in prior years. The proprietary fund type long-term debt will be repaid, plus accrued interest, from operating revenues of the respective fund. The general fund has typically been used to liquidate the liability for compensated absences for governmental activities. Leases are secured by the underlying asset. In the event of default, the lender may demand immediate payment or take possession of the asset.

Assets under lease have a net book value of $98,214 as of year end. SBITA assets have a book value of $102,268 as of year end.

Long-term debt at year end was comprised of the following debt issues:

	Governmental Activities	Business - Type Activities	Total
General Obligation Bonds:			
$8,010,000 General Obligation Refunding Bonds, Series 2016, due in installments through 2034, interest at 4%	2,945,000	5,065,000	8,010,000
$3,020,000 General Obligation Refunding Bonds, Series 2017, due in installments through 2029, interest at 2% to 4%	645,000	895,000	1,540,000
$4,035,000 General Obligation Refunding Bonds, Series 2021, due in installments through 2032, interest at 3%	860,000	-	860,000
Total General Obligation Bonds	$ 4,450,000	$ 5,960,000	$ 10,410,000
Combination Tax and Revenue Certificates of Obligation:			
$4,200,000 Combination Tax and Revenue Certificates of Obligation, Series 2006, due in annual installments through 2026, interest at 4.45%	$ -	$ 805,000	$ 805,000
$10,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2007, due in annual installments through 2027, interest at 3.83%	1,400,000	1,450,000	2,850,000
$3,000,000 Combination Tax and Revenue Certificates of Obligation, Series 2013, due in annual installments through 2033, interest at 4%	2,400,000	-	2,400,000
$5,340,000 Combination Tax and Revenue Certificates of Obligation, Series 2017, due in annual installments through 2037, interest at 2.9-3.25%	845,000	3,225,000	4,070,000
$5,440,000 Combination Tax and Revenue Certificates of Obligation, Series 2018, due in annual installments through 2030, interest at 3%	2,255,000	-	2,255,000
$12,590,000 Combination Tax and Revenue Certificates of Obligation, Series 2019, due in annual installments through 2044, interest at 2.75%	6,065,000	3,770,000	9,835,000
$22,910,000 Combination Tax and Revenue Certificates of Obligation, Series 2022, due in annual installments through 2042, interest at 3%	11,340,000	9,575,000	20,915,000
$5,090,000 Combination Tax and Revenue Certificates of Obligation, Series 2023, due in annual installments through 2053, interest at 0%	4,750,000	-	4,750,000
$52,155,000 Combination Tax and Revenue Certificates of Obligation, Series 2023, due in annual installments through 2053, interest at 4-5%	51,970,000	-	51,970,000
$29,250,000 Combination Tax and Revenue Certificates of Obligation, Series 2024, due in annual installments through 2054, interest at 4-5%	20,320,000	8,875,000	29,195,000
$12,680,000 Combination Tax and Revenue Certificates of Obligation, Series 2025, due in annual installments through 2045, interest at 4-5%	7,800,000	4,880,000	12,680,000
Total Combination Tax and Revenue/Certificates of Obligation	$ 109,145,000	$ 32,580,000	$ 141,725,000

	Governmental Activities	Business - Type Activities	Total
Tax Notes:			
$5,325,000 Limited Tax Note			
Series 2022, due in annual installments through 2029,			
interest at 2.77%	4,625,000	-	4,625,000
Total Tax Notes	$ 4,625,000	$ -	$ 4,625,000
Less deferred amounts:			
Discounts and premiums	$ 4,290,189	$ 1,894,220	$ 6,184,409
Contractual obligations:			
$9,000,000 contractual obligation to Samsung, due in annual			
installments of $900,000 through 2038	9,000,000	-	9,000,000
Total Contractual Obligations	$ 9,000,000	$ -	$ 9,000,000
Notes, SBITA, and Lease Payables:			
$406,7220 Note Payable to Government Capital, due in annual			
installments of $88,844 through October 2025, interest at 2.49%	80,534	-	80,534
$1,030,100 lease payable to Community Leasing, due in annual			
installments of $91,322 through 2030, interest at 3.79%	408,958	-	408,958
$58,639 lease payable to John Deere, due in monthly			
installments of $814 through 2028, interest at 3.25%	14,042	-	14,042
$22,555 lease payable to John Deere, due in monthly			
installments of $470 through 2029, interest at 3.25%	19,735	-	19,735
$147,329 lease payable to Avaya Financial, due in monthly			
installments of $2,700 through 2028, interest at 3.25%	64,226	-	64,226
SBITA:			
$50,229 SBITA payable to Axon, due in annual			
installments of $11,283 through 2027, interest at 4%	21,280	-	21,280
$82,739 SBITA payable to Axon, due in annual			
installments of $22,720 through 2027, interest at 4%	21,846	-	21,846
$123,372 SBITA payable to Axon, due in annual			
installments of $27,713 through 2027, interest at 4%	52,268		52,268
Total Notes, SBITA, and Leases Payable	682,889	-	682,889
Total Debt	$ 132,193,078	$ 40,434,220	$ 172,627,298

The annual requirements to amortize the City's long-term activities debt issues outstanding at year ending were as follows:

General Obligation Bonds

Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	$ 575,000	$ 163,400	$ 530,000	$ 238,400
2027	265,000	142,700	1,255,000	217,200
2028	475,000	134,400	1,950,000	167,000
2029	525,000	117,800	330,000	89,000
2030	535,000	99,300	355,000	75,800
2031	555,000	80,400	360,000	61,600
2032	575,000	59,450	380,000	47,200
2033	465,000	37,800	395,000	32,000
2034	480,000	19,200	405,000	16,200
Total	$ 4,450,000	$ 854,450	$ 5,960,000	$ 944,400

Tax Notes

Year Ending	Governmental Activities	
	Principal	Interest
2026	$ 355,000	$ 128,113
2027	1,180,000	118,279
2028	1,590,000	85,593
2029	1,500,000	41,550
Total	$ 4,625,000	$ 373,535

Certificates of Obligation

Year Ending	Governmental Activities		Business-type Activities	
	Principal	Interest	Principal	Interest
2026	$ 4,099,558	$ 4,467,161	$ 2,310,442	$ 1,304,955
2027	4,273,391	4,282,312	1,706,609	1,198,082
2028	3,797,587	4,101,206	1,192,413	1,123,803
2029	3,722,965	3,936,041	1,237,035	1,069,853
2030	3,635,268	3,775,413	1,294,732	1,015,326
2031	3,455,647	3,617,325	1,349,353	958,174
2032	3,611,025	3,461,922	1,408,975	898,497
2033	3,631,404	3,311,651	1,468,596	846,698
2034	5,059,984	3,151,831	2,545,016	787,128
2035	3,195,000	2,924,232	1,340,000	679,897
2036	3,325,000	2,790,382	1,395,000	633,422
2037	3,475,000	2,650,582	1,445,000	584,962
2038	3,615,000	2,507,732	1,130,000	535,637
2039	4,218,281	2,358,582	1,451,719	496,337
2040	4,089,811	2,200,971	1,510,189	443,679
2041	4,233,265	2,051,967	1,615,205	391,083
2042	4,389,795	1,896,843	1,556,735	336,445
2043	3,674,401	1,735,664	1,615,205	279,692
2044	3,819,006	1,593,816	925,599	242,878
Thereafter	35,823,612	7,800,023	4,082,177	1,119,490
Total	$ 109,145,000	$ 64,615,656	$ 32,580,000	$ 14,946,038

The City entered into one certificate of obligation during the 2025 year, Series 2025 totaling $12,680,000. Interest rates ranged from 4.41%-5.30% and both are due in annual installments through 2045.

The annual requirements to amortize leases outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities		Total
	Principal	Interest	
2026	$ 45,482	$ 3,185	$ 48,667
2027	41,666	1,624	43,290
2028	8,253	360	8,613
2029	2,602	92	2,694
Total	$ 98,003	$ 5,169	$ 100,570

The annual requirements to amortize SBITAs outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities Principal	Interest	Total
2026	$ 57,900	$ 3,816	$ 61,716
2027	37,494	1,500	38,994
Total	$ 95,394	$ 5,316	$ 100,710

The City currently has three agreements with Axon for various software or IT related items.

The annual requirements to amortize notes and other obligations payable outstanding at year ending were as follows:

Year ending September 30,	Governmental Activities Principal	Interest	Total
2026	$ 156,356	$ 17,658	$ 174,014
2027	78,696	12,626	91,322
2028	81,679	9,643	91,322
2029	84,774	6,548	91,322
2030	87,987	3,335	91,322
Total	$ 489,492	$ 49,810	$ 539,302

Samsung Contractual Obligation

Year ending September 30,	Payment
2030	$ 900,000
2031	900,000
2032	900,000
2033	900,000
2034	900,000
2035	900,000
2036	900,000
2037	900,000
2038	900,000
2039	900,000
Total	$ 9,000,000

G. Deferred Charges on Refunding

Deferred charges (gains) resulting from the issuance of series 2010, 2012, 2015, 2016, 2017, and 2021 general obligation refunding bonds have been recorded as deferred outflows of resources and are being amortized to interest expense over the shorter of either the remaining term of the refunded debt or the refunding bonds. Current year balances for governmental and business-type activities totaled $34,296 and $270,100, respectively. Current year amortization expense for governmental and business-type activities totaled $25,704 and $46,676, respectively.

H. Interfund Transactions

Transfers between the primary government funds during the 2025 year were as follows:

	Transfer In:					
Transfer out:	**General**	**Capital Improvments**	**Nonmajor Govt.**	**Cemetery Operating**	**Equipment Replacement**	**Total**
General	$ -	$ -	$ 6,878	$ -	$ 1,400,000	$ 1,406,878
I&S for CO Bonds	-	3,119	-	-	242,300	245,419
Nonmajor Govt.	598,437	-	5,000	25,208	-	628,645
Public Utilities	1,600,000	-	-	-	-	1,600,000
Airport	15,000	-	-	-	-	15,000
Sanitation	164,200	-	-	-	-	164,200
Total	$ 2,377,637	$ 3,119	$ 11,878	$ 25,208	$ 1,642,300	$ 4,060,142

Transfers between general and capital improvements were primarily to support capital projects. Transfers between the enterprise funds to the general fund were for franchise fees and contributions for operations. Transfers between to I&S CO Bonds were for debt service payments. Transfers to the equipment replacement fund were for equipment purchases.

During the year, the Tax Increment Financing discretely presented component unit contributed $183,527 and $340,350 to the General and I&S for CO Bonds funds, respectively, for debt service and capital funding.

The compositions of interfund balances as of the year ended September 30, 2025 were as follows:

	Receivable Fund:			
Payable Fund:	**General**	**I&S For CO Bonds**	**Public Utilities**	**Total**
Capital projects	$ 5,325	$ 1,793	$ -	$ 7,118
Airport	-	-	966,641	966,641
Total	$ 5,325	$ 1,793	$ 966,641	$ 973,759

Interfund receivables and payables relate to various amounts used to cover operational and capital expenditures. All balances are expected to be resolved in the subsequent year.

V. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the City participates along with over 2,700 other entities in the Texas Municipal League's Intergovernmental Risk Pools. The Pool purchases commercial insurance at group rates for participants in the Pool. The City has no additional risk or responsibility to the Pool outside of the payment of insurance premiums. The City has not significantly reduced insurance coverage or had settlements which exceeded coverage amounts for the past three years.

B. Commitments and Contingent Liabilities

Amounts received or receivable from granting agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amounts of expenditures which may be disallowed by the grantor cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends, including frequency and amount of payouts, and other economic and social factors.

Development Review Reimbursement Agreement ("DRRA")

The City entered into a Development Review Costs and Services contract in order to expedite the development review and approval of the construction and development of a semiconductor production fabrication plant on land that will be utilized for a manufacturing facility. This agreement includes funding for City development review costs and services as well as costs of 3rd party contractors. The City is to repay all amounts funded for direct City costs associated with the project, as defined in the agreement, up to $9,000,000. The City is not required to repay amounts provided and expended for 3rd party review charges and costs. The Company provided a total of $3,218,413 during the year which was placed in escrow and utilized as necessary to complete the City's development review. Subsequent replenishments will be made upon request, if necessary. This balance and subsequent advances will be paid back in annual payments starting in 2030. The amount reported as

payable under this agreement totaled $9,000,000 as of September 30, 2025. During the year, the Company has also funded City $1,012,957 for 3rd party review costs.

Project Funding Agreement

The City entered into a project funding agreement with a manufacturing company that requires the construction of water and wastewater facilities to land that will be utilized for construction of a manufacturing facility. In order to expedite the construction of these facilities, the Company will contribute toward the cost of the various phases of the project. The balance of unspent contributions remaining at year end totaled $1,544,503.

C. Construction Commitments

The City of Taylor has active construction projects as of September 30, 2025. The projects include improvements for parks, the animal shelter facility, the intersection at 2nd and Main streets, downtown roads, and water and wastewater infrastructure.

At year end, the City of Taylor's commitments with contractors are as follows:

Project		Remaining Commitment
Doris Roznovak	$	2,216,220
Bull Branch Interceptor		4,191,048
Airport Gravity Sewer Main		3,999,526
2024 Street Maintenance		413,307
Total	$	10,820,101

D. Arbitrage

The Tax Reform Act of 1986 instituted certain arbitrage consisting of complex regulations with respect to issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years for applicable bond issues. Accordingly, there is the risk that if such calculations are not performed correctly, a substantial liability to the City could result. The City does anticipate that it will have an arbitrage liability and performs annual calculations to estimate this potential liability. The City will also engage an arbitrage consultant to perform the calculations in accordance with Internal Revenue Service's rules and regulations if indicated.

Arbitrage Rebate Liability

Under Section 148 of the Internal Revenue Code, the City is required to calculate, and when applicable remit to the U.S. Treasury, any arbitrage rebate liability and/or comply with yield

restriction requirements related to tax-advantaged debt. The City's arbitrage rebate and yield restriction calculations are performed by a third-party specialist and are based on investment earnings on bond proceeds and related funds compared to the applicable bond yield.

As of September 30, 2025, the City's estimated cumulative arbitrage rebate / yield restriction liability (based on the greater of rebate or yield restriction for applicable issues) was $3,497,649. The prior year liability was calculated as $2,472,569. The City's financial statements have been restated to reflect this calculation.

E. Defined Benefit Pension Plans

1. Plan Description

The City of Taylor, Texas participates as one of 938 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS Act, Subtitle G, Title 8, Texas Government Code (the TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the city are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the city, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the city-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of three payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

The plan provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS. Plan provisions for the City were as follows:

	Plan Year 2024	Plan Year 2023
Employee deposit rate	7%	7%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (expressed as age / years of service)	60/5, 0/20	60/5, 0/20
Updated service credit	100% Repeating Transfers	100% Repeating Transfers
Annuity increase (to retirees)	30% of CPI Retroactive Repeating	30% of CPI Repeating
Supplemental Death Benefit to Active Employees	Yes	Yes
Supplemental Death Benefit to Retirees	Yes	Yes

Employees covered by benefit terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	132
Inactive employees entitled to but not yet receiving benefits	168
Active employees	191
Total	491

3. Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Taylor, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Taylor, Texas were 13.78%, 12.94% and 12.70% in calendar years 2025, 2024 and 2023, respectively. The City's contributions to TMRS for the year ended September 30, 2025, were $1,787,449, and were equal to the required contributions.

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2024, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions

The Total Pension Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60 to 11.85%, including inflation
Investment Rate of Return	6.75% net of pension plan investment expense, including inflation

Salary increases are based on a service-related table. Mortality rates for active members are based on the PUB(10) mortality tables with 110% of the Public Safety table used for males and 100% of the General Employee table used for females. Mortality rates for healthy retirees and beneficiaries are based on the Gender-distinct 2019 Municipal Retirees of Texas mortality tables. The rates for actives, healthy retirees and beneficiaries are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. For disabled annuitants, the same mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3.0% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females, respectively. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS as of December 31, 2022. They were adopted in 2023 and first used in the December 31, 2023 actuarial valuation. The post-retirement mortality assumption for Annuity Purchase Rates (APRs) is based on the Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation

percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, Gabriel, Roeder, Smith & Company (GRS) focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (Arithmetic)
Global Public Equity	35.0%	6.70%
Core Fixed Income	6.0%	4.70%
Non-Core Fixed Income	20.0%	8.00%
Other Public/Private Markets	12.0%	8.00%
Real Estate	12.0%	7.60%
Hedge Funds	5.0%	6.40%
Private Equity	10.0%	11.60%
Total	100.0%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the internet at www.tmrs.com.

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balance at 12/31/23	$ 44,550,246	$ 38,439,428	$ 6,110,818
Changes for the year:			
Service cost	2,478,259	-	2,478,259
Interest	3,022,746	-	3,022,746
Change in benefit terms	-	-	-
Difference between expected and actual experience	828,233	-	828,233
Changes of assumptions	-	-	-
Contributions – employer	-	1,861,213	(1,861,213)
Contributions – employee	-	1,006,838	(1,006,838)
Net investment income	-	3,997,201	(3,997,201)
Benefit payments, including refunds of emp. contributions	(2,015,900)	(2,015,900)	-
Administrative expense	-	(25,615)	25,615
Other changes	-	(602)	602
Net changes	4,313,338	4,823,135	(509,797)
Balance at 12/31/24	$ 48,863,584	$ 43,262,563	$ 5,601,021

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Rate 6.75%	1% Increase 7.75%
$ 12,879,917	$ 5,601,021	$ (335,389)

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2025, the City recognized pension expense of $2,379,295. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between projected and investment earnings	$ -	$ (471,695)
Changes in actuarial assumptions	-	(95,495)
Differences between expected and actual economic experience	963,192	-
Contributions subsequent to the measurement date	1,649,297	-
Total	$ 2,612,489	$ (567,190)

The City reported $1,649,297 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2026. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:	
2025	$ 474,331
2026	749,245
2027	(547,066)
2028	(280,508)
2029	-
Thereafter	-
	$ 396,002

F. Other Post-Employment Benefits

Supplemental Death Benefits Fund

The City also participates in the cost sharing multiple-employer defined benefit group-term life insurance plan operated by the Texas Municipal Retirement System (TMRS) known as the Supplemental Death Benefits Fund (SDBF). The City elected, by ordinance, to provide group-term life insurance coverage to both current and retired employees. The City may terminate coverage under and discontinue participation in the SDBF by adopting an ordinance before November 1 of any year to be effective the following January 1.

The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death); retired employees are insured for $7,500; this coverage is an "other postemployment benefit," or OPEB.

The City offers supplemental death to:	Plan Year 2023	Plan Year 2024
Active employees (yes or no)	Yes	Yes
Retirees (yes or no)	Yes	Yes

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and the fund is considered to be unfunded.

Employees covered by benefit terms

At the December 31, 2024 valuation and measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	83
Inactive employees entitled to but not yet receiving benefits	25
Active employees	191
Total	299

The City's contributions to the TMRS SDBF for the years ended 2025, 2024 and 2023 were $17,170, $16,197, and $16,840, respectively, which equaled the required contributions each year.

Schedule of Contribution Rates
(RETIREE-only portion of the rate)

Plan/ Calendar Year	Annual Required Contribution (Rate)	Actual Contribution Made (Rate)	Percentage of ARC Contributed
2023	0.14%	0.14%	100.0%
2024	0.11%	0.11%	100.0%
2025	0.11%	0.11%	100.0%

Total OPEB Liability

The City's Postemployment Benefits Other Than Pensions Liability (OPEB) was measured as of December 31, 2024, and the Total OPEB Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The Total OPEB Liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50% per year
Overall payroll growth	3.60% to 11.85%, including inflation per year
Discount rate	4.08%
Retirees' share of benefit-related costs	$0
Administrative expenses	All administrative expenses are paid through the Pension Trust and accounted for under reporting requirements under GASB Statement No. 68

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence) to account for future mortality improvements. For disabled annuitants, the mortality tables for healthy retirees are used with a 4-year set-forward for males and a 3-year set-forward for females. In addition, a 3.5% and 3% minimum mortality rate will be applied to reflect the impairment for younger members who become disabled for males and females. The rates are projected on a fully generational basis by the most recent Scale MP=2021 (with immediate convergence) to account for future mortality improvements subject to the 3.5% and 3% floor.

Discount Rate:

The discount rate used to measure the Total OPEB Liability was 4.08%. The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2024.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City, calculated using the discount rate of 4.08%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.08%) or 1-percentage-point higher (5.08%) than the current rate:

1% Decrease	Current Single Rate	1% Increase
3.08%	4.08%	5.08%
$ 555,399	$ 467,316	$ 398,280

Changes in the Total OPEB Liability:

	Total OPEB Liability
Balance at 12/31/23	$ 483,745
Changes for the year:	
Service Cost	23,013
Interest	18,373
Difference between expected and actual experience	(17,051)
Changes of assumptions	(24,942)
Benefit payments	(15,822)
Net changes	(16,429)
Balance at 12/31/24	$ 467,316

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of $7,263.

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ -	$ (26,698)
Change in assumptions	-	(88,609)
Contributions subsequent to measurement date	13,165	-
Total	$ 13,165	$ (115,307)

The City reported $13,165 as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date that will be recognized as a reduction of the net pension liability for the year ending September 30, 2026.

Other amounts reported as deferred outflows of resources related to pensions will be recognized in pension expense as follows:

Year ended December 31:		
2025	$	(44,538)
2026		(51,047)
2027		(11,440)
2028		(5,612)
2029		(2,670)
Thereafter		-
	$	(115,307)

Health Care Benefit Provided by Plan

In addition to the contributions made to TMRS, the City provides certain other post-employment benefits to its retirees and dependents. This plan is considered a single-employer defined benefit plan. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 and the fund is considered to be unfunded. Full time City of Taylor employees who retire from the City under the Texas Municipal Retirement System on or after January 1, 2000, and who are covered by the City of Taylor group hospitalization and medical insurance at the time of retirement, will be eligible to receive current health plan which is an 80/20 HMO insurance plan that includes a $500 deductible for individual and a $1,000 deductible for family medical insurance provided by the City to its employees, from the date of retirement until the 5th anniversary date after retirement. The City will pay the full premiums for the HMO insurance coverage for any retiree who retired between January 1, 2000 and August 11, 2005 until the 5th anniversary date after retirement unless anyone of the three events listed below, also pertaining to retirements after August 11, 2005, occurs. Employees retiring after August 11, 2005, shall not receive full premium payment from the City. The City will pay only the premium amount paid by the City for its active employees provided the retiree pays the difference, if any, between the amount paid by the City for active employees and the full premium required for the retiree HMO insurance coverage.

Payments by the City will continue until the 5th anniversary date after retirement unless any one of the following three events occurs:

1. The retiree attains the age of 65 years, or;
2. The retiree becomes eligible for hospitalization and medical insurance coverage by virtue of other employment; or
3. The retiree becomes eligible for disability retirement provided by the Federal Government that is paid for less than a 100% disability of the retiree.

Deferred Retirement Benefits

Employees who terminate their employment but do not formally retire under the Texas Municipal Retirement System are not eligible for retiree health care benefits. An employee must be covered by the City of Taylor's health insurance plan at the time of retirement.

Duty Death in Service Retirement Benefits

With the passage of SM 872, the City of Taylor will be required to do the following:

1. To provide health benefit coverage to the surviving spouse of a peace office or firefighter killed in the line of duty at the same rate paid by current employees;
2. Allows an eligible survivor up to 180 days to apply for health coverage;
3. To provide an eligible surviving spouse coverage until the surviving spouse becomes eligible for federal Medicare benefits;
4. To provide an eligible minor coverage until the minor turns 18.

Non-duty in Service Retirement Benefits

Survivors of employees who die while actively employed are not eligible for retiree health care benefits.

Duty and Non-duty Disabled Retirement Benefits

Employees who retire under a disability retirement are eligible for retiree health care benefits as long as they are covered on the health insurance plan at the time of retirement and meet the criteria as listed under the normal retirement benefits.

Benefits for Spouses of Retired Employees

Retiree may purchase retiree health care coverage for eligible spouses and dependents at their own expense. Surviving spouses and dependents of deceased retired member's insurance coverage will terminate the end of the month the retiree dies.

Non-Medicare and Medicare-Eligible Provisions

City of Taylor coverage ceases when the retiree becomes eligible for Medicare coverage. Retirees are required to enroll in Medicare once they are eligible. Retiree pays full Medicare premiums.

Vision Coverage

Vision coverage is part of the health insurance plan at no extra cost.

Dental Coverage

City of Taylor does not offer dental coverage for retirees or their dependents. This is offered as Cobra insurance. If the retiree is interested then the retiree pays the premium.

Life Insurance Coverage

Life insurance coverage is part of the Pension plan at $7,500 for retirees and one times the annual salary for active employees.

Retiree Opt-Out

Retirees who decide to opt-out of the retiree health care plan will not be eligible to opt back in when coverage from cobra or another entity ceases. There is no additional premium payment provided for those who opt out of the retiree health care plan.

Benefits Paid By the Plan

Retiree medical coverage is the same coverage provided to active City of Taylor employees in accordance with the term and conditions of the current City's health plan. Employees retiring after August 11, 2005 the City of Taylor will play only the premium amount paid by the City for its active employees provided the retiree pays the difference.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 4.06%. The discount rate was based on the Bond Buyer GO Bond 20 Year Index rate as of September 30, 2024, date of the actuarial valuation.

Sensitivity of the Net OPEB Liability (Asset) to Changes in the Discount Rate

The following presents the net OPEB liability of the City, calculated using the discount rate of 4.06%, as well as what the City's net OPEB liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (3.06%) or 1-percentage-point higher (5.06%) than the current rate:

1% Decrease	Current Single Rate	1% Increase
3.06%	4.06%	5.06%
$ 1,575,628	$ 1,704,979	$ 1,848,192

Healthcare Cost Trend

1% Decrease 3.50%	Current Healthcare Cost Trend 4.50%	1% Increase 5.50%
$ 1,540,099	$ 1,704,979	$ 1,898,583

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at 9/30/2024	$ 1,607,494
Changes for the year:	
Service Cost	137,488
Interest	68,641
Difference between expected and	-
actual experience	-
Changes of assumptions	-
Benefit payments	(108,644)
Net changes	97,485
Balance at 9/30/2025	$ 1,704,979

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2025, the City recognized OPEB expense of $306,706.

At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the OPEB liability from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected		
and actual experience	$ 570,751	$ -
Change in assumptions	-	(2,737)
Total	$ 570,751	$ (2,737)

Amounts reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:		
2026	$	100,577
2027		100,577
2028		85,711
2029		86,615
2030		110,528
Thereafter		84,006
	$	568,014

Employees covered by benefit terms

At the September 30, 2024 valuation date, the following employees were covered by the benefit terms:

Status	Employee	Employee & Spouse
Inactive employees or beneficiaries currently receiving benefits	6	1
Active employees	142	21
Total	148	22

Funding Status and Funding Progress

Actuarial valuations of an ongoing program involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Program and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of Program, assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. The current valuation dated September 30, 2024 and measured as of September 30, 2024 uses the mortality table: RPH 2014 Total Table with Projection MP-2021 and turnover: rates varying based on genera, age, and select and ultimate at 9 years. Rates based on the TMRS actuarial assumptions from the 2017 retirement plan valuation report.

Actuarial Methods and Assumptions

The discount rate used in the 9/30/2024 valuation (most recent date available) was 4.06%. The City began using the active premium rates for retirees. Previously the City had separate rates for retirees. This valuation reflects a change in premium rates so the cost is

higher due to the cost of the implicit premiums being reflected. Also there was over a 14% increase in the number of plan participants from 149 in fiscal year 2022 to 170 in the current year. These are the major contributing factors related to the greater experience loss and the increase in the NOL. There have been no other substantive changes in the retiree plan since the last full valuation.

Projections of benefits for financial reporting purposes are based on the substantive program (the program as understood by the employer and the Program members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Program members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.
The following is a summary of the actuarial assumptions:

Actuarial Cost Method	Entry Age Normal Cost
Amortization Method	Level Percent-of-Payroll
Asset Valuation Method	N/A
Discount Rate	4.06%
Inflation Rate	2.50%
Salary Growth	3.00%
Healthcare Cost Trend Rate (Initial/Ultimate)	4.50% for medical and 1.50% for dental vision

The amount of OPEB expenses during the year were $7,263 and $306,706 for the SDB and Retiree Healthcare plans, respectively, totaling $313,969.

G. Deferred Compensation Plan

The City has established a deferred compensation plan (the 457 plan) in accordance with Internal Revenue Code, Section 457. The 457 plan, available to all employees, permits them to defer a portion of their salaries until future years. The benefits of the plan are not available to employees until termination, retirement, or unforeseeable emergency. Benefits are available to employee's beneficiaries in case of death.

All amounts of compensation deferred under the 457 plan, all property rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the City (without being restricted to the provisions of benefits under the plan) subject only to the claims of the City's general creditors. Participants' rights under the plan are equal to those of the general creditors of the City in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the City that the City has no liability for investment losses under the 457 plan, but does have the duty of due care that would be required of an ordinary prudent investor. The City believes that it is unlikely that it will use the 457 plan assets to satisfy the claims of general creditors in the future.

The City's deferred compensation plan is administered by a private corporation under contract with the City. Participant and City contributions totaled $146,023 for the year ended September 30, 2025.

H. Tax Abatement Disclosures

The City of Taylor negotiates property tax abatement agreements on an individual basis.

The City has tax abatement agreements with three entities as of September 30, 2025:

Purpose	Percentage of Taxes Abated during the Fiscal Year	Amount of Taxes Abated during the Fiscal Year Property Tax	Amount of Taxes Abated during the Fiscal Year Sales Tax
Construction of a 20,000sf data information facility to create positive economic benefits through employment and tax revenue.	70%	$ 37,808	$ -
Construction of a 60,000 sf regional manufacturing and retail facility to create positive economic benefits through employment and tax revenue.	50%	-	494,666
Construction of a semiconductor manufacturing facility to create positive economic benefits through employment and tax revenue.	50%	33,733	88,569
Total		**$ 71,541**	**$ 583,235**

Each agreement was negotiated under Article III, Section 52-a, Texas Constitution, and Chapter 380, Texas Local Gov't Code, stating that the City may establish and provide for the administration of a program for making loans and grants of public money to promote state or local economic development and to stimulate business and commercial activity in the municipality. The agreement is in accordance with Section 501.103, Texas Local Gov't Code. Taxes were abated through a rebate of taxes received. Recipients of the sales tax abatements agree to operate within the City limits through the term of their agreement.

The City has not made any commitments as part of the agreements other than to reduce taxes. The City is not subject to any tax abatement agreements entered into by other governmental entities. The City has chosen to disclose information about its tax abatement agreements individually. It established a quantitative threshold of 100% percent of the total dollar amount of taxes abated during the year.

I. Restatements

Due to prior year accounting errors and the implementation of GASB 101, *Compensated Absences*, the City restated beginning fund balance/net position for governmental activities, business-type activities, component unit activities, the general fund, capital improvements, I&S for CO Bonds, nonmajor governmental, public utilities, and airport fund. The summary of restatements is as follows:

	Governmental Activities	General	Capital Improvements	I&S for CO Bonds	Nonmajor Governmental
Prior year ending fund balance/net position as reported	$ 86,710,467	$ 23,498,776	$ 90,635,417	$ 1,307,065	$ 4,764,338
To reclass Samsung liability to long-term debt	-	-	-	-	1,402,313
Separate DRRA fund	-	1,220,959	-	-	(1,220,959)
To correct internal balances related property taxes	-	845,839	-	(845,839)	-
Samsumg reimbursement liability	(4,884,975)				
To correct arbitrage payables	(2,414,370)	-	(2,414,370)	-	-
Restate beginning fund balance/net position	$ 79,411,122	$ 25,565,574	$ 88,221,047	$ 461,226	$ 4,945,692

	Business-Type Activities	Public Utilities	Airport
Prior year ending fund balance/net position as reported	$ 65,014,328	$ 58,564,145	$ 5,009,395
To correct CIP balances	51,082		51,082
To correct arbitrage payables	(58,197)	(58,197)	-
Restate beginning fund balance/net position	$ 65,007,213	$ 58,505,948	$ 5,060,477

	Component Unit Activities
Prior year ending net position, as reported	$ 14,907,154
New Acct. Standard - GASB 101	(12,582)
Restated beginning net position	$ 14,894,572

J. New Accounting Pronouncements

The City adopted GASB 101, *Compensated Absences* during the year. The goal of the standard is to create a more consistent model for accounting for compensated absences that can be applied to all types of compensated absence arrangements.

The new guidance introduces three criteria for recording a liability in financial statements prepared using the economic resources measurement focus (often referred to as a "full accrual" basis). A liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered.
- The leave accumulates.
- The leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means (likelihood of more than 50 percent).

This standard was applied retroactively and did not result in a restatement as of September 30, 2025.

K. Subsequent Events

There were no material subsequent events through February 23, 2026, the date the financial statements were issued.

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REQUIRED SUPPLEMENTARY INFORMATION

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 1 of 2)

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	$ 7,970,000	$ 7,970,000	$ 6,620,396	$ (1,349,604)
Sales tax	16,340,000	16,340,000	9,386,819	(6,953,181)
Franchise and local taxes	1,347,000	1,347,000	1,311,216	(35,784)
License and permits	1,698,350	1,698,350	2,467,775	769,425
Charges for services	760,050	760,050	711,565	(48,485)
Fines and forfeitures	176,500	176,500	283,750	107,250
Intergovernmental	153,100	514,900	807,902	293,002
Investment income	605,000	605,000	1,356,085	751,085
Other revenues	581,500	431,500	2,593,652	2,162,152
Total Revenues	29,631,500	29,843,300	25,539,160	(4,304,140)
Expenditures				
Current:				
General government				
City council	398,284	415,494	419,488	(3,994)
City management	1,020,167	1,020,167	972,457	47,710
Public information	344,517	359,517	318,903	40,614
Human resources	473,595	478,595	492,344	(13,749)
Financial services	1,081,943	1,109,093	991,664	117,429
Municipal court	408,574	408,574	350,962	57,612
Building maintenance	686,906	1,256,906	1,140,259	116,647
Information technology	256,936	256,936	221,434	35,502
Nondepartmental	3,887,860	2,166,360	1,675,168	491,192
City clerk	213,823	213,823	195,363	18,460
Total general government	8,772,605	7,685,465	6,778,042	907,423
Culture and recreation				
Moody museum	20,725	20,725	12,526	8,199
Public library	767,363	780,613	732,444	48,169
Parks and recreation	1,641,315	2,393,315	2,340,350	52,965
Total culture and recreation	2,429,403	3,194,653	3,085,320	109,333

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

GENERAL FUND (Page 2 of 2)

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community development				
Planning and development	$ 2,117,585	$ 2,267,085	$ 1,854,654	$ 412,431
Main Street program	221,529	249,529	236,663	12,866
Total community development	2,339,114	2,516,614	2,091,317	425,297
Public safety				
Fire department	4,536,734	4,536,734	4,583,043	(46,309)
Police department	5,777,814	5,783,367	5,765,342	18,025
Animal control	409,412	517,412	547,158	(29,746)
Total public safety	10,723,960	10,837,513	10,895,543	(58,030)
Public works				
Maintenance	2,955,377	3,092,312	2,813,237	279,075
Engineering and inspection	900,000	1,650,000	2,089,135	(439,135)
Total public works	3,855,377	4,742,312	4,902,372	(160,060)
Debt service:				
Principal retirement	-	-	85,031	(85,031)
Interest and fiscal charges	-	-	9,084	(9,084)
Total debt service	-	-	94,115	(94,115)
Total Expenditures	28,120,459	28,976,557	27,846,709	1,129,848
Revenues Over (Under) Expenditures	1,511,041	866,743	(2,307,549)	(3,174,292)
Other Financing Sources (Uses)				
Transfers in	2,460,122	4,624,322	2,377,637	(2,246,685)
Transfers (out)	(3,950,000)	(3,000,000)	(1,406,878)	1,593,122
Total Other Financing Sources (Uses)	(1,489,878)	1,624,322	970,759	(653,563)
Net Change in Fund Balance	$ 21,163	$ 2,491,065	(1,336,790)	$ (3,827,855)
Beginning fund balance			25,565,574	
Ending Fund Balance			$ 24,228,784	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

Years Ended:

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Total pension liability				
Service cost	$ 2,478,259	$ 2,077,338	$ 1,692,580	$ 1,544,110
Interest	3,022,746	2,757,259	2,571,320	2,401,979
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	828,233	947,583	(4,285)	217,930
Changes of assumptions	-	(230,954)	-	-
Benefit payments, including refunds of participant contributions	(2,015,900)	(1,621,172)	(1,773,534)	(1,685,453)
Net change in total pension liability	4,313,338	3,930,054	2,486,081	2,478,566
Total pension liability - beginning	44,550,246	40,620,192	38,134,111	35,655,545
Total pension liability - ending (a)	48,863,584	44,550,246	40,620,192	38,134,111
Plan fiduciary net position				
Contributions - employer	$ 1,861,213	$ 1,605,732	$ 1,326,691	$ 1,264,770
Contributions - members	1,006,838	885,050	731,814	671,769
Net investment income	3,997,201	3,901,945	(2,631,197)	4,130,252
Benefit payments, including refunds of participant contributions	(2,015,900)	(1,621,172)	(1,773,534)	(1,685,453)
Administrative expenses	(25,615)	(24,808)	(22,762)	(19,104)
Other	(602)	(173)	27,162	129
Net change in plan fiduciary net position	4,823,135	4,746,574	(2,341,826)	4,362,363
Plan fiduciary net position - beginning	38,439,428	33,692,854	36,034,680	31,672,317
Plan fiduciary net position - ending (b)	$ 43,262,563	$ 38,439,428	$ 33,692,854	$ 36,034,680
Fund's net pension liability - ending (a) - (b)	$ 5,601,021	$ 6,110,818	$ 6,927,338	$ 2,099,431
Plan fiduciary net position as a percentage of the total pension liability	88.54%	86.28%	82.95%	94.49%
Covered payroll	$ 14,383,393	$ 12,643,564	$ 10,454,481	$ 9,596,703
Fund's net pension liability as a percentage of covered payroll	38.94%	48.33%	66.26%	21.88%

12/31/2020	12/31/2019	12/31/2018	12/31/2017	12/31/2016	12/31/2015
$ 1,445,657	$ 1,401,414	$ 1,182,552	$ 1,041,311	$ 968,428	$ 969,566
2,285,948	2,112,720	2,033,920	1,924,860	1,820,956	1,807,443
-	(645,002)	-	-	-	-
(434,362)	368,547	(21,953)	(109,310)	(103,381)	(453,575)
-	239,530	-	-	-	67,202
(1,569,543)	(1,586,423)	(1,396,663)	(1,226,886)	(1,139,378)	(1,327,734)
1,727,700	1,890,786	1,797,856	1,629,975	1,546,625	1,062,902
33,927,845	32,037,059	30,239,203	28,609,228	27,062,603	25,999,701
35,655,545	33,927,845	32,037,059	30,239,203	28,609,228	27,062,603
$ 1,138,244	$ 1,035,374	$ 963,711	$ 865,382	$ 823,209	$ 856,984
627,378	610,069	567,366	508,931	472,404	477,619
2,222,717	3,916,028	(778,480)	3,147,066	1,428,482	31,157
(1,569,543)	(1,586,423)	(1,396,663)	(1,226,886)	(1,139,378)	(1,327,734)
(14,376)	(22,115)	(15,038)	(16,304)	(16,128)	(18,976)
(561)	(664)	(786)	(826)	(867)	(937)
2,403,859	3,952,269	(659,890)	3,277,363	1,567,722	18,113
29,268,458	25,316,189	25,976,079	22,698,716	21,130,994	21,112,881
$ 31,672,317	$ 29,268,458	$ 25,316,189	$ 25,976,079	$ 22,698,716	$ 21,130,994
$ 3,983,228	$ 4,659,387	$ 6,720,870	$ 4,263,124	$ 5,910,512	$ 5,931,609
88.83%	86.27%	79.02%	85.90%	79.34%	78.08%
$ 8,962,539	$ 8,715,264	$ 8,105,224	$ 7,246,423	$ 6,748,626	$ 6,823,122
44.44%	53.46%	82.92%	58.83%	87.58%	86.93%

City of Taylor, Texas

SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Years Ended:

	9/30/2025	9/30/2024	9/30/2023	9/30/2022
Actuarially determined employer contributions	$ 2,120,392	$ 1,787,449	$ 1,551,989	$ 1,345,915
Contributions in relation to the actuarially determined contribution	2,120,392	1,787,449	1,551,989	1,345,915
Contribution deficiency (excess)	$ -	$ -	$ -	$ -
Annual covered payroll	$ 15,609,384	$ 13,871,386	$ 12,222,528	$ 10,499,551
Employer contributions as a percentage of covered payroll	13.58%	12.89%	12.70%	12.82%

NOTES TO SCHEDULE OF EMPLOYER CONTRIBUTIONS TO PENSION PLAN

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	21 years (longest amortization ladder)
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.60% to 11.85% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that vary by age. Last updated for the 2023 valuation pursuant to an experience study of the period ending 2022.
Mortality	Post-retirement: 2019 Municipal Retirees of Texas Mortality Tables. Male rates are multiplied by 103% and female rates are multiplied by 105%. The rates are projected on a fully generational byais by the most recent Scale MP-2021 (with immediate convergence). Pre-retirement: PUB(10) mortality tables, with the 110% of the Public Safety table used for males and the 100% of the General Employee table used for females. The rates are projected on a fully generational basis by the most recent Scale MP-2021 (with immediate convergence).

Other Information:

Notes	There were no benefit changes during the year.

9/30/2021	9/30/2020	9/30/2019	9/30/2018	9/30/2017	9/30/2016
$ 1,215,943	$ 1,113,923	$ 1,015,485	$ 939,599	$ 853,691	$ 812,004
1,215,943	1,113,923	1,015,485	939,599	853,691	812,004
$ -	$ -	$ -	$ -	$ -	$ -
$ 9,316,011	$ 8,711,109	$ 8,545,927	$ 7,900,339	$ 7,124,866	$ 6,602,710
13.05%	12.79%	11.88%	11.89%	11.98%	12.30%

City of Taylor, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS

TEXAS MUNICIPAL RETIREMENT SYSTEM

SUPPLEMENTAL DEATH BENEFITS PLAN

Year Ended:

	12/31/2024	12/31/2023	12/31/2022	12/31/2021
Total OPEB liability				
Service cost	$ 23,013	$ 22,758	$ 42,863	$ 38,387
Interest	18,373	17,645	12,348	11,888
Differences between expected and actual experience	(17,051)	3,110	(38,952)	18,429
Changes of assumptions	(24,942)	24,788	(225,947)	21,159
Benefit payments, including refunds of participant contributions	(15,822)	(17,701)	(13,591)	(17,274)
Net change in total OPEB liability	(16,429)	50,600	(223,279)	72,589
Total OPEB liability - beginning	$ 483,745	$ 433,145	$ 656,424	$ 583,835
Total OPEB liability - ending	$ 467,316	$ 483,745	$ 433,145	$ 656,424
Covered employee payroll	$ 14,383,393	$ 12,643,564	$ 10,454,481	$ 9,596,703
City's total OPEB liability as a percentage of covered employee payroll	3.25%	3.83%	4.14%	6.84%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

12/31/2020	12/31/2019	12/31/2018	12/31/2017 [1]
$ 27,784	$ 22,660	$ 24,316	$ 19,565
14,499	15,985	14,756	14,401
(48,165)	(21,171)	(17,300)	-
79,500	82,525	(29,995)	33,502
(6,274)	(6,101)	(5,674)	(4,348)
67,344	93,898	(13,897)	63,120
$ 516,491	$ 422,593	$ 436,490	$ 373,370
$ 583,835	$ 516,491	$ 422,593	$ 436,490 [2]
$ 8,962,539	$ 8,715,264	$ 8,105,224	$ 7,246,423
6.51%	5.93%	5.21%	6.02%

City of Taylor, Texas

SCHEDULE OF CHANGES IN POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB) LIABILITY AND RELATED RATIOS

RETIREE HEALTHCARE

Year Ended:

	9/30/2025	9/30/2024	9/30/2023
Total OPEB liability			
Service cost	$ 137,488	$ 45,192	$ 45,192
Interest	68,641	36,610	36,264
Differences between expected and actual experience	-	785,058	-
Changes of assumptions	-	72,636	-
Benefit payments, including refunds of participant contributions	(108,644)	(108,644)	(39,752)
Net change in total OPEB liability	97,485	830,852	41,704
Total OPEB liability - beginning	$ 1,607,494	$ 776,642	$ 734,938
Total OPEB liability - ending (a)	$ 1,704,979	$ 1,607,494	$ 776,642
Covered employee payroll	$ 12,035,031	$ 12,035,031	$ 9,225,768
City's total OPEB liability as a percentage of covered employee payroll	14.17%	13.36%	8.42%

Notes to schedule:

[1] This schedule is presented to illustrate the requirement to show information for ten calendar years. However, until a full ten-year trend is compiled, only available information is shown.

[2] No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB statement No. 75 to pay related benefits.

9/30/2022	9/30/2021	9/30/2020	9/30/2019	9/30/2018 [1]
$ 67,723	$ 67,723	$ 44,401	$ 44,401	$ 42,669
21,094	20,010	28,470	25,128	25,079
(47,941)	-	46,574	-	-
(153,989)	-	77,880	-	-
(43,477)	(35,616)	(29,465)	(33,771)	(13,977)
(156,590)	52,117	167,860	35,758	53,771
$ 891,528	$ 839,411	$ 671,551	$ 635,793	$ 582,022
$ 734,938	$ 891,528	$ 839,411	$ 671,551	$ 635,793 [2]
$ 9,225,768	$ 7,633,382	$ 7,633,382	$ 6,466,936	$ 6,466,936
7.97%	11.68%	11.00%	10.38%	9.83%

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COMBINING AND INDIVIDUAL FUND FINANCIAL STATEMENTS AND SCHEDULES

City of Taylor, Texas

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

September 30, 2025

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
Assets					
Cash and cash equivalents	$ 266,804	$ -	$ 7,689	$ 144,658	$ 145,293
Restricted cash	-	-	-	-	-
Accounts receivable, net	24,520	-	-	-	-
Total Assets	$ 291,324	$ -	$ 7,689	$ 144,658	$ 145,293
Liabilities					
Accounts payable	$ 34,397	$ -	$ 8,157	$ -	$ -
Due to other funds	-	-	-	-	-
Total Liabilities	34,397	-	8,157	-	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	256,927	-	-	144,658	145,293
Committed	-	-	-	-	-
Unassigned	-	-	(468)	-	-
Total Fund Balances	256,927	-	(468)	144,658	145,293
Total Liabilities and Fund Balances	$ 291,324	$ -	$ 7,689	$ 144,658	$ 145,293

Drainage	TIRZ No. 2	Samsung DRRA	Total Nonmajor Special Revenue	Transportation User Fee	Cemetery Permanent Fund	Total Nonmajor Governmental
$ 959,073	$ 806,244	$ 79	$ 2,329,840	$ 2,115,940	$ 767,175	$ 5,212,955
-	-	1,316,531	1,316,531	-	-	1,316,531
72,726	-	-	97,246	132,840	-	230,086
$ 1,031,799	$ 806,244	$ 1,316,610	$ 3,743,617	$ 2,248,780	$ 767,175	$ 6,759,572
$ 22,215	$ -	$ 371,078	$ 435,847	$ 6,194	$ -	$ 442,041
-	-	-	-	-	-	-
22,215	-	371,078	435,847	6,194	-	442,041
-	-	-	-	-	767,175	767,175
-	806,244	945,532	2,298,654	-	-	2,298,654
1,009,584	-	-	1,009,584	2,242,586	-	3,252,170
-	-	-	(468)	-	-	(468)
1,009,584	806,244	945,532	3,307,770	2,242,586	767,175	6,317,531
$ 1,031,799	$ 806,244	$ 1,316,610	$ 3,743,617	$ 2,248,780	$ 767,175	$ 6,759,572

City of Taylor, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended September 30, 2025

	Hotel/ Motel Tax	Texas Capital	Main Street Revenue	Cemetery Land	Municipal Court Security/Tech
Revenues					
Hotel occupancy tax	$ 355,172	$ -	$ -	$ -	$ -
Property tax	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and fees	-	-	-	-	29,454
Intergovernmental	-	-	-	-	-
Other revenue	-	-	34,523	-	-
Investment income	-	-	-	5,017	2,852
Total Revenues	355,172	-	34,523	5,017	32,306
Expenditures					
General government	284,294	-	71,871	-	11,529
Community development	-	-	-	-	-
Public works	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	284,294	-	71,871	-	11,529
Revenues Over (Under) Expenditures	70,878	-	(37,348)	5,017	20,777
Other Financing Sources (Uses)					
Transfers in	-	-	11,878	-	-
Transfers (out)	(5,000)	(4,252)	-	-	-
Samsung liability	-	-	-	-	-
Total Other Financing Sources (Uses)	(5,000)	(4,252)	11,878	-	-
Net Change in Fund Balances	65,878	(4,252)	(25,470)	5,017	20,777
Beginning fund balances (as previously reported)	191,049	4,252	25,002	139,641	124,516
Error correction	-	-	-	-	-
Fund reclassification	-	-	-	-	-
Beginning fund balances	191,049	4,252	25,002	139,641	124,516
Ending Fund Balances	$ 256,927	$ -	$ (468)	$ 144,658	$ 145,293

Drainage	TIRZ No. 2	Samsung DRRA	Total Nonmajor Special Revenue	Transportation User Fee	Cemetery Permanent Fund	Total Nonmajor Governmental
$ -	$ -	$ -	$ 355,172	$ -	$ -	$ 355,172
-	2,418,165	-	2,418,165	-	-	2,418,165
646,187	-	-	646,187	846,498	12,815	1,505,500
-	-	-	29,454	-	-	29,454
-	-	-	-	22,246	-	22,246
18,891	-	1,523,659	1,577,073	-	-	1,577,073
-	76,221	-	84,090	43,156	33,820	161,066
665,078	2,494,386	1,523,659	5,110,141	911,900	46,635	6,068,676
352,810	2,349,533	-	3,070,037	-	-	3,070,037
-	-	3,078,008	3,078,008	-	-	3,078,008
-	-	-	-	622,137	-	622,137
22,600	-	-	22,600	-	-	22,600
375,410	2,349,533	3,078,008	6,170,645	622,137	-	6,792,782
289,668	144,853	(1,554,349)	(1,060,504)	289,763	46,635	(724,106)
-	-	-	11,878	-	-	11,878
(100,000)	-	(394,185)	(503,437)	(100,000)	(25,208)	(628,645)
-	-	2,712,712	2,712,712	-	-	2,712,712
(100,000)	-	2,318,527	2,221,153	(100,000)	(25,208)	2,095,945
189,668	144,853	764,178	1,160,649	189,763	21,427	1,371,839
819,916	661,391	-	1,965,767	2,052,823	745,748	4,764,338
-	-	1,402,313	1,402,313	-	-	1,402,313
-	-	(1,220,959)	(1,220,959)	-	-	(1,220,959)
819,916	661,391	181,354	2,147,121	2,052,823	745,748	4,945,692
$ 1,009,584	$ 806,244	$ 945,532	$ 3,307,770	$ 2,242,586	$ 767,175	$ 6,317,531

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL CAPITAL IMPROVEMENTS

For the Year Ended September 30, 2025

	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	$ 5,003,000	$ 3,304,146	$ (1,698,854)
Investment income	3,400,000	4,158,211	758,211
Other revenues	-	1,000	1,000
Total Revenues	8,403,000	7,463,357	(939,643)
Expenditures			
General government	-	455,832	(455,832)
Community development	-	905,148	(905,148)
Bond issuance costs	-	195,675	(195,675)
Arbitrage rebate costs	-	896,079	(896,079)
Capital outlay	30,170,900	18,708,820	11,462,080
Total Expenditures	30,170,900	21,161,554	9,009,346
Excess of Revenues Over (Under) Expenditures	(21,767,900)	(13,698,197)	8,069,703
Other Financing Sources (Uses)			
Transfers in	-	3,119	3,119
Total Other Financing Sources (Uses)	7,889,000	8,198,794	309,794
Net Change in Fund Balance	$ (13,878,900)	(5,499,403)	$ 8,379,497
Beginning fund balance		88,221,047	
Ending Fund Balance		$ 82,721,644	

Notes to Required Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

I&S FOR CO BONDS

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property taxes	$ 7,268,000	$ 7,268,000	$ 8,728,210	$ 1,460,210
Investment income	70,000	70,000	166,522	96,522
Intergovernmental	340,350	340,350	340,350	-
Total Revenues	7,678,350	7,678,350	9,235,082	1,556,732
Expenditures				
Debt service:				
Principal retirement	3,890,000	3,890,000	3,635,000	255,000
Interest and fiscal charges	4,740,400	4,499,650	4,691,793	(192,143)
Total Expenditures	8,630,400	8,389,650	8,326,793	62,857
Excess of Revenues Over (Under) Expenditures	(952,050)	(711,300)	908,289	1,619,589
Other Financing Sources (Uses)				
Transfers in	950,000	950,000	-	(950,000)
Transfers (out)	-	(240,750)	(245,419)	(4,669)
Total Other Financing Sources (Uses)	950,000	709,250	(245,419)	(954,669)
Net Change in Fund Balance	$ (2,050)	$ (2,050)	662,870	$ 664,920
Beginning fund balance			461,226	
Ending Fund Balance			$ 1,124,096	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

HOTEL/MOTEL TAX

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Hotel occupancy tax	$ 350,000	$ 350,000	$ 355,172	$ 5,172
Total Revenues	350,000	350,000	355,172	5,172
Expenditures				
General government	292,400	317,400	284,294	33,106
Total Expenditures	292,400	317,400	284,294	33,106
Excess of Revenues Over (Under) Expenditures	57,600	32,600	70,878	38,278
Other Financing Sources (Uses)				
Transfers (out)	(5,000)	(5,000)	(5,000)	-
Total Other Financing Sources (Uses)	(5,000)	(5,000)	(5,000)	-
Net Change in Fund Balance	$ 52,600	$ 27,600	65,878	$ 38,278
Beginning fund balance			191,049	
Ending Fund Balance			$ 256,927	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MAIN STREET REVENUE

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other revenue	$ 41,000	$ 41,000	$ 34,523	$ (6,477)
Total Revenues	41,000	41,000	34,523	(6,477)
Expenditures				
General government	94,100	94,100	71,871	22,229
Total Expenditures	94,100	94,100	71,871	22,229
Excess of Revenues Over (Under) Expenditures	(53,100)	(53,100)	(37,348)	15,752
Other Financing Sources (Uses)				
Transfers in	53,100	53,100	11,878	(41,222)
Total Other Financing Sources (Uses)	53,100	53,100	11,878	(41,222)
Net Change in Fund Balance	$ -	$ -	(25,470)	$ (25,470)
Beginning fund balance			25,002	
Ending Fund Balance			$ (468)	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

MUNICIPAL COURT SECURITY AND TECHNOLOGY

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 17,850	$ 17,850	$ 32,306	$ 14,456
Total Revenues	17,850	17,850	32,306	14,456
Expenditures				
General government	29,642	29,642	11,529	18,113
Total Expenditures	29,642	29,642	11,529	18,113
Net Change in Fund Balance	$ (11,792)	$ (11,792)	20,777	$ 32,569
Beginning fund balance			124,516	
Ending Fund Balance			$ 145,293	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TIRZ No. 2

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property tax	$ 2,235,000	$ 2,418,165	$ 2,418,165	$ -
Investment income	-	-	76,221	76,221
Total Revenues	2,235,000	2,418,165	2,494,386	76,221
Expenditures				
General government	2,208,000	2,353,000	2,349,533	3,467
Total Expenditures	2,208,000	2,353,000	2,349,533	3,467
Excess of Revenues Over (Under) Expenditures	27,000	65,165	144,853	79,688
Net Change in Fund Balance	$ 27,000	$ 65,165	144,853	$ 79,688
Beginning fund balance			661,391	
Ending Fund Balance			$ 806,244	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

DRAINAGE

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 663,500	$ 663,500	$ 646,187	$ (17,313)
Other revenue	-	-	18,891	18,891
Total Revenues	663,500	663,500	665,078	1,578
Expenditures				
General government	333,530	333,530	352,810	(19,280)
Capital outlay	145,000	145,000	22,600	122,400
Total Expenditures	478,530	478,530	375,410	103,120
Excess of Revenues Over (Under) Expenditures	184,970	184,970	289,668	104,698
Other Financing Sources (Uses)				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)	-
Net Change in Fund Balance	$ 84,970	$ 84,970	189,668	$ 104,698
Beginning fund balance			819,916	
Ending Fund Balance			$ 1,009,584	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

TRANSPORTATION USER FEE

For the Year Ended September 30, 2025

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 875,900	$ 875,900	$ 846,498	$ (29,402)
Intergovernmental	-	-	22,246	22,246
Investment income	-	-	43,156	43,156
Total Revenues	875,900	875,900	911,900	36,000
Expenditures				
Public works	767,772	767,772	622,137	145,635
Total Expenditures	767,772	767,772	622,137	145,635
Excess of Revenues Over (Under) Expenditures	108,128	108,128	289,763	181,635
Other Financing Sources (Uses)				
Transfers (out)	(100,000)	(100,000)	(100,000)	-
Total Other Financing Sources (Uses)	(100,000)	(100,000)	(100,000)	-
Net Change in Fund Balance	$ 8,128	$ 8,128	189,763	$ 181,635
Beginning fund balance			2,052,823	
Ending Fund Balance			$ 2,242,586	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

CEMETERY PERMANENT

For the Year Ended September 30, 2025

	Original & Final Budget	Original & Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for services	$ 10,000	$ 10,000	$ 12,815	$ 2,815
Investment income	30,000	30,000	33,820	3,820
Total Revenues	40,000	40,000	46,635	6,635
Other Financing Sources (Uses)				
Transfers (out)	(30,000)	(30,000)	(25,208)	4,792
Total Other Financing Sources (Uses)	(30,000)	(30,000)	(25,208)	4,792
Net Change in Fund Balance	$ 10,000	$ 10,000	21,427	$ 11,427
Beginning fund balance			745,748	
Ending Fund Balance			$ 767,175	

Notes to Supplementary Information

1. Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP).

City of Taylor, Texas

STATEMENT OF NET POSITION

INTERNAL SERVICE FUNDS

September 30, 2025

	Equipment Services	Equipment Replacement	Total
Assets			
Current Assets			
Cash and cash equivalents	$ 646,078	$ 662,219	$ 1,308,297
Total Current Assets	646,078	662,219	1,308,297
Noncurrent Assets			
Capital assets:			
Net depreciable capital assets	-	3,436,660	3,436,660
Total Noncurrent Assets	-	3,436,660	3,436,660
Total Assets	646,078	4,098,879	4,744,957
Deferred Outflows of Resources			
Pension outflows	33,665	-	33,665
OPEB outflows	174	-	174
Total Deferred Outflows of Resources	33,839	-	33,839
Liabilities			
Current Liabilities			
Accounts payable and accrued liabilities	52,070	13,761	65,831
Current maturities of long-term debt	-	396,525	396,525
Compensated absences, current	7,462	-	7,462
Total Current Liabilities	59,532	410,286	469,818
Noncurrent Liabilities			
Long-term debt	-	843,690	843,690
Compensated absences, noncurrent	829	-	829
OPEB liability	6,180	-	6,180
Net pension liability	72,176	-	72,176
Total Liabilities	138,717	1,253,976	1,392,693
Deferred Inflows of Resources			
Pension inflows	7,309	-	7,309
OPEB inflows	1,525	-	1,525
Total Deferred Inflows of Resources	8,834	-	8,834
Net Position			
Net investment in capital assets	-	2,449,461	2,449,461
Unrestricted	532,366	395,442	927,808
Total Net Position	$ 532,366	$ 2,844,903	$ 3,377,269

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City of Taylor, Texas

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

INTERNAL SERVICE FUNDS

For the Year Ended September 30, 2025

	Equipment Services	Equipment Replacement	Total
Operating Revenues			
Charges for services	$ 1,150,912	$ 690,184	$ 1,841,096
Other revenue	-	233,458	233,458
Total Operating Revenues	1,150,912	923,642	2,074,554
Operating Expenses			
Personnel services	294,967	-	294,967
Contractual services	725,751	114,858	840,609
Depreciation	-	919,001	919,001
Total Operating Expenses	1,020,718	1,033,859	2,054,577
Operating Income (Loss)	130,194	(110,217)	19,977
Nonoperating Revenues (Expenses)			
Investment income	13,555	10,901	24,456
Interest expense	-	(46,908)	(46,908)
Total Nonoperating Revenues (Expenses)	13,555	(36,007)	(22,452)
Transfers			
Transfers in	-	1,642,300	1,642,300
Total Transfers	-	1,642,300	1,642,300
Change in Net Position	143,749	1,496,076	1,639,825
Beginning net position	388,617	1,348,827	1,737,444
Ending Net Position	$ 532,366	$ 2,844,903	$ 3,377,269

City of Taylor, Texas

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS (Page 1 of 2)

For the Year Ended September 30, 2025

	Equipment Services	Equipment Replacement	Total
Cash Flows from Operating Activities			
Receipts from customers	$ 1,150,912	$ 923,642	$ 2,074,554
Payments to suppliers and contractors	(707,682)	(336,461)	(1,044,143)
Payments to employees for salaries and benefits	(281,361)	-	(281,361)
Net Cash Provided (Used) by Operating Activities	161,869	587,181	749,050
Cash Flows from Noncapital Financing Activities			
Transfer in	-	1,642,300	1,642,300
Net Cash Provided (Used) by Noncapital Financing Activities	-	1,642,300	1,642,300
Cash Flows from Capital and Related Financing Activities			
Purchases of capital assets	-	(2,233,196)	(2,233,196)
Principal paid on capital debt	-	(431,499)	(431,499)
Interest paid on capital debt	-	(51,297)	(51,297)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	(2,715,992)	(2,715,992)
Cash Flows from Investing Activities			
Interest on investments	13,555	10,901	24,456
Net Cash Provided by Investing Activities	13,555	10,901	24,456
Net (Decrease) in Cash and Cash Equivalents	175,424	(475,610)	(300,186)
Beginning cash and cash equivalents	470,654	1,137,829	1,608,483
Ending Cash and Cash Equivalents	$ 646,078	$ 662,219	$ 1,308,297

City of Taylor, Texas

STATEMENT OF CASH FLOWS

INTERNAL SERVICE FUNDS (Page 2 of 2)

For the Year Ended September 30, 2025

	Equipment Services	Equipment Replacement	Total
Reconciliation of Operating (Loss) to Net Cash Provided by Operating Activities			
Operating Income (Loss)	$ 130,194	$ (110,217)	$ 19,977
Adjustments to reconcile operating income to net cash provided (used):			
Depreciation	-	919,001	919,001
Loss on disposal of assets	-	2,206	2,206
Changes in Operating Assets and Liabilities:			
(Increase) Decrease in:			
Deferred Outflows of Resources:			
Pension outflows	(662)	-	(662)
OPEB outflows	(41)	-	(41)
Increase (Decrease) in:			
Accounts payable	18,069	(223,809)	(205,740)
Due from other funds	-	-	-
Compensated absences	3,346	-	3,346
Net pension liability	4,436	-	4,436
OPEB liability	716	-	716
Deferred Inflows of Resources:			
Pension inflows	311	-	311
OPEB inflows	5,500	-	5,500
Net Cash Provided (Used) by Operating Activities	$ 161,869	$ 587,181	$ 749,050
Schedule of Non-Cash Capital and Related Financing Activities			
Assets acquired through lease financing	$ -	$ 22,555	$ 22,555

STATISTICAL SECTION

This part of the City's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Contents **Page**

Financial Trends 136

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity 146

These schedules contain information to help the reader assess the City's most significant local revenue source, property tax.

Debt Capacity 152

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information 159

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information 162

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

City of Taylor, Texas

NET POSITION BY COMPONENT

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2025	2024	2023	2022
Governmental activities				
Net investment in capital assets	$ 72,560,692	$ 53,320,398	$ 50,703,446	$ 50,598,045
Restricted	6,370,617	5,399,040	5,633,617	6,845,822
Unrestricted (Deficit)	19,907,706	20,691,684	11,711,299	5,513,599
Total governmental activities net position	$ 98,839,015	$ 79,411,122	$ 68,048,362	$ 62,957,466
Business-type activities				
Net investment in capital assets	$ 59,717,699	$ 49,113,013	$ 39,549,225	$ 29,452,808
Restricted	1,544,503	2,024,666	6,513,184	12,233,931
Unrestricted (Deficit)	15,886,195	13,869,534	10,826,952	9,093,843
Total business-type activities net position	$ 77,148,397	$ 65,007,213	$ 56,889,361	$ 50,780,582
Primary government				
Net investment in capital assets	$ 132,278,391	$ 102,433,411	$ 90,252,671	$ 80,050,853
Restricted	7,915,120	7,423,706	12,146,801	19,079,753
Unrestricted	35,793,901	34,561,218	22,538,251	14,607,442
Total primary government net position	$ 175,987,412	$ 144,418,335	$ 124,937,723	$ 113,738,048

Source: City Audited Financials.

2021	2020	2019	2018	2017	2016
$ 49,829,796	$ 47,078,362	$ 44,951,472	$ 45,342,543	$ 42,810,269	$ 41,563,836
5,609,894	3,514,866	3,241,616	3,580,816	2,627,354	3,248,859
30,318	378,302	(438,125)	(1,490,350)	(812,248)	(1,790,067)
$ 55,470,008	$ 50,971,530	$ 47,754,963	$ 47,433,009	$ 44,625,375	$ 43,022,628
$ 20,501,993	$ 17,661,875	$ 16,703,213	$ 16,205,762	$ 13,463,393	$ 13,597,654
-	-	-	-	-	-
5,923,180	6,900,236	6,294,388	4,248,544	2,719,836	658,527
$ 26,425,173	$ 24,562,111	$ 22,997,601	$ 20,454,306	$ 16,183,229	$ 14,256,181
$ 70,331,789	$ 64,740,237	$ 61,654,685	$ 61,548,305	$ 56,273,662	$ 55,161,490
5,609,894	3,514,866	3,241,616	3,580,816	2,627,354	3,248,859
5,953,498	7,278,538	5,856,263	2,758,194	1,907,588	(1,131,540)
$ 81,895,181	$ 75,533,641	$ 70,752,564	$ 67,887,315	$ 60,808,604	$ 57,278,809

City of Taylor, Texas

CHANGES IN NET POSITION

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2025	2024	2023	2022
Expenses				
Governmental activities:				
General government	$ 11,391,719	$ 13,112,349	$ 12,783,759	$ 5,318,826
Culture and recreation	3,363,245	3,258,465	1,828,400	1,416,522
Community services	6,084,112	4,969,698	5,935,803	3,650,230
Public safety	11,633,613	10,398,513	9,888,753	6,853,371
Public works	7,671,039	7,041,422	6,535,021	4,413,144
Interest on long-term debt	4,683,917	4,018,356	2,791,725	1,256,670
Arbitrage rebate	896,079	2,414,370	-	-
Total governmental activities expenses	45,723,724	45,213,173	39,763,461	22,908,763
Business-type activities:				
Public utilities fund	12,764,723	12,429,307	8,642,116	8,355,013
Airport fund	608,675	493,152	593,898	669,811
Cemetery operating fund	317,309	329,359	295,823	243,933
Sanitation fund	1,620,672	1,636,957	1,650,275	1,597,481
Interest on long-term debt	1,381,830	1,052,543	1,172,937	861,921
Total business-type activities expenses	16,693,209	15,941,318	12,355,049	11,728,159
Total primary government expenses	$ 62,416,933	$ 61,154,491	$ 52,118,510	$ 34,636,922
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 4,038,653	$ 3,285,511	$ 3,399,160	$ 2,873,499
Public safety	313,204	283,133	162,559	186,683
Public works	646,187	683,530	601,953	529,511
Operating grants and contributions	2,317,616	754,359	1,414,135	801,854
Capital grants and contributions	16,942,148	5,305,280	1,434,311	3,221,103
Total governmental activities program revenues	24,257,808	10,311,813	7,012,118	7,612,650
Business-type activities:				
Charges for services:				
Public utilities fund	17,418,124	17,050,752	14,001,188	12,653,974
Airport fund	1,144,003	471,632	484,614	611,153
Cemetery fund	302,950	249,792	305,721	249,062
Sanitation fund	2,012,925	2,238,360	2,059,924	1,824,157
Capital grants and contributions	8,259,857	6,142,657	432,552	22,351,425
Total business-type activities program revenues	29,137,859	26,153,193	17,283,999	37,689,771
Total primary government program revenues	$ 53,395,667	$ 36,465,006	$ 24,296,117	$ 45,302,421

2021	2020	2019	2018	2017	2016
$ 5,580,982	$ 4,261,634	$ 5,012,235	$ 3,365,998	$ 3,903,456	$ 3,647,370
1,747,219	1,395,692	1,359,674	1,252,029	1,266,740	1,132,102
1,694,206	1,831,618	1,371,973	833,796	854,916	866,779
7,299,018	6,694,441	6,924,255	6,404,119	5,987,519	5,292,525
3,932,205	3,611,256	3,915,394	3,230,070	3,012,792	2,767,401
1,040,215	1,114,377	1,013,513	983,114	931,650	946,971
-	-	-	-	-	-
21,293,845	18,909,018	19,597,044	16,069,126	15,957,073	14,653,148
6,832,860	6,431,671	5,918,157	5,418,007	5,036,902	5,287,437
494,656	450,818	405,680	369,772	380,583	386,176
231,953	156,441	175,801	160,970	172,778	178,182
1,478,975	1,429,656	1,427,419	1,403,324	1,378,240	1,362,258
873,547	974,782	882,959	891,073	932,864	861,912
9,911,991	9,443,368	8,810,016	8,243,146	7,901,367	8,075,965
$ 31,205,836	$ 28,352,386	$ 28,407,060	$ 24,312,272	$ 23,858,440	$ 22,729,113
$ 2,137,115	$ 1,867,402	$ 1,589,404	$ 1,348,310	$ 1,433,520	$ 795,794
177,717	203,814	335,026	373,280	279,426	248,042
511,844	499,559	491,082	486,165	332,653	326,121
873,523	608,967	527,698	204,610	126,478	498,965
3,101,919	1,865,681	1,238,407	1,319,107	2,166,109	353,415
6,802,118	5,045,423	4,181,617	3,731,472	4,338,186	2,222,337
10,749,796	10,279,494	10,118,130	9,756,417	9,081,323	7,804,655
444,814	395,988	419,847	413,634	364,728	426,245
308,766	220,123	197,994	158,910	86,733	145,705
1,708,962	1,650,438	1,632,265	1,608,016	1,642,591	1,638,338
181,985	-	156,197	2,263,131	-	24,580
13,394,323	12,546,043	12,524,433	14,200,108	11,175,375	10,039,523
$ 20,196,441	$ 17,591,466	$ 16,706,050	$ 17,931,580	$ 15,513,561	$ 12,261,860

City of Taylor, Texas

CHANGES IN NET POSITION (Continued)

Last Ten Fiscal Years (Unaudited)

(accrual basis of accounting)

	2025	2024	2023	2022
Net (Expenses) Revenue				
Governmental activities	$ (21,465,916)	$ (34,901,360)	$ (32,751,343)	$ (15,296,113)
Business-type activities	12,444,650	10,211,875	4,928,950	25,961,612
Total primary government net expense	$ (9,021,266)	$ (24,689,485)	$ (27,822,393)	$ 10,665,499
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	$ 17,815,087	$ 14,444,113	$ 12,651,196	$ 11,059,357
Sales taxes	9,386,819	20,695,250	18,640,704	6,433,466
Franchise taxes	1,666,388	1,330,384	1,284,366	1,238,812
Investment earnings	5,866,340	6,655,349	2,363,285	234,574
Other revenues	4,405,183	4,658,297	2,819,532	1,904,649
Transfers	1,753,992	3,219,643	(25,664)	1,912,713
Total governmental activities	40,893,809	51,003,036	37,733,419	22,783,571
Business-type activities:				
Investment earnings	1,225,626	952,239	1,031,741	187,444
Miscellaneous	224,900	173,381	122,424	119,066
Transfers	(1,753,992)	(3,219,643)	25,664	(1,912,713)
Total business-type activities	(303,466)	(2,094,023)	1,179,829	(1,606,203)
Total primary government	$ 40,590,343	$ 48,909,013	$ 38,913,248	$ 21,177,368
Change in Net Position				
Governmental activities	$ 19,427,893	$ 16,101,676	$ 4,982,076	$ 7,487,458
Business-type activities	12,141,184	8,117,852	6,108,779	24,355,409
Total primary government	$ 31,569,077	$ 24,219,528	$ 11,090,855	$ 31,842,867

Source: City Audited Financials.

2021	2020	2019	2018	2017	2016
$ (14,491,727)	$ (13,863,595)	$ (15,415,427)	$ (12,337,654)	$ (11,618,887)	$ (12,430,811)
3,482,332	3,102,675	3,714,417	5,956,962	3,274,008	1,963,558
$ (11,009,395)	$ (10,760,920)	$ (11,701,010)	$ (6,380,692)	$ (8,344,879)	$ (10,467,253)
$ 10,250,945	$ 9,918,365	$ 8,885,991	$ 8,270,706	$ 7,655,907	$ 7,247,922
4,312,637	3,795,264	3,438,534	3,244,108	2,989,454	2,962,203
1,033,733	989,105	958,665	1,001,000	938,187	939,301
20,767	318,116	518,264	259,866	110,551	38,666
1,593,623	306,007	476,896	495,695	603,343	251,452
1,778,500	1,753,305	1,437,725	1,873,913	1,493,201	1,416,323
18,990,205	17,080,162	15,716,075	15,145,288	13,790,643	12,855,867
4,010	93,775	128,330	48,199	24,796	2,825
155,220	121,365	138,273	139,829	174,389	208,164
(1,778,500)	(1,753,305)	(1,437,725)	(1,873,913)	(1,493,201)	(1,386,323)
(1,619,270)	(1,538,165)	(1,171,122)	(1,685,885)	(1,294,016)	(1,175,334)
$ 17,370,935	$ 15,541,997	$ 14,544,953	$ 13,459,403	$ 12,496,627	$ 11,680,533
$ 4,498,478	$ 3,216,567	$ 300,648	$ 2,807,634	$ 2,171,756	$ 425,056
1,863,062	1,564,510	2,543,295	4,271,077	1,979,992	788,224
$ 6,361,540	$ 4,781,077	$ 2,843,943	$ 7,078,711	$ 4,151,748	$ 1,213,280

City of Taylor, Texas

FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2025	2024	2023	2022
General Fund				
Restricted	$ 2,180,692	$ 1,873,398	$ 1,438,488	$ 2,425,608
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	22,993,624	23,692,176	16,305,229	8,543,460
Total general fund	$ 25,174,316	$ 25,565,574	$ 17,743,717	$ 10,969,068
All Other Governmental Funds				
Non-spendable	$ 767,175	$ 745,748	$ 733,569	$ 723,054
Restricted	86,144,394	90,009,478	76,399,070	22,178,696
Committed	3,252,170	2,872,739	2,122,496	1,810,252
Unassigned	(468)	-	-	-
Total all other governmental funds	$ 90,163,271	$ 93,627,965	$ 79,255,135	$ 24,712,002

Source: City Audited Financials.

2021	2020	2019	2018	2017	2016
$ 1,429,986	$ 1,668,247	$ 1,557,807	$ 1,955,258	$ 1,133,876	$ 1,223,913
399,300	379,300	460,085	10,785	10,785	10,785
-	-	-	-	-	-
6,473,119	5,173,649	3,956,675	3,481,297	3,427,943	3,285,095
$ 8,302,405	$ 7,221,196	$ 5,974,567	$ 5,447,340	$ 4,572,604	$ 4,519,793
$ 713,268	$ 697,390	$ 688,074	$ 679,385	$ 670,852	$ 703,783
6,251,959	6,622,430	7,236,120	4,973,144	3,944,577	4,422,813
1,668,731	4,444,149	5,363,476	884,560	1,388,667	697,454
-	-	-	-	-	-
$ 8,633,958	$ 11,763,969	$ 13,287,670	$ 6,537,089	$ 6,004,096	$ 5,824,050

City of Taylor, Texas

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS

Last Ten Fiscal Years (Unaudited)

(modified accrual basis of accounting)

	2025	2024	2023	2022
Revenues				
Taxes	$ 28,819,978	$ 36,451,407	$ 32,538,931	$ 18,755,067
Licenses, permits, and fees	2,467,775	1,093,356	1,699,205	1,340,385
Charges for services	2,217,065	2,875,685	2,301,908	2,062,625
Fines and forfeitures	313,204	283,133	162,559	186,683
Intergovernmental	4,474,644	1,685,540	3,249,761	3,522,957
Investment earnings	5,841,884	6,642,849	2,353,130	233,156
Other revenues	6,884,437	4,593,998	2,815,730	1,899,361
Total Revenues	51,018,987	53,625,968	45,121,224	28,000,234
Expenditures				
Current:				
General government	10,303,911	11,005,253	11,590,518	4,600,751
Culture and recreation	3,085,320	2,985,025	1,865,071	1,937,243
Community development	6,074,473	4,890,769	5,068,328	2,965,621
Public safety	10,895,543	10,242,838	9,392,230	7,728,914
Public works	5,524,509	5,124,172	4,596,439	2,784,307
Debt Service:				
Principal retirement	3,720,031	3,036,966	2,451,784	2,550,000
Interest and fiscal changes	4,700,877	3,667,566	1,604,620	924,903
Bond issuance costs	195,675	370,567	1,061,564	300,475
Arbitrage rebate costs	896,079	2,214,370	-	-
Capital outlay:	18,731,420	11,860,834	5,378,708	5,834,562
Unrealized loss on investments	-	-	-	-
Total Expenditures	64,127,838	55,398,360	43,009,262	29,626,776
Excess of Revenues Over (Under) Expenditures	(13,108,851)	(1,772,392)	2,111,962	(1,626,542)
Other financing sources (uses)				
Transfers in	1,998,449	3,560,512	2,161,146	2,503,873
Transfers (out)	(1,886,757)	(1,808,432)	(2,431,710)	(843,824)
Debt issuance	7,800,000	20,320,000	57,245,000	17,660,000
Premium on debt issuance	395,675	546,627	1,801,634	1,051,200
Refunding debt issuance	-	-	-	-
Payments to escrow agent	-	-	-	-
Lease issuance	-	-	320,930	-
Total Other Financing Sources (Uses)	8,307,367	22,618,707	59,097,000	20,371,249
Net Change in Fund Balances	$ (4,801,484)	$ 20,846,315	$ 61,208,962	$ 18,744,707
Debt service as percentage of noncapital expenditures	18.8%	15.2%	10.5%	14.8%

Source: City Audited Financials.

2021	2020	2019	2018	2017	2016
$ 15,569,103	$ 14,674,092	$ 13,283,190	$ 12,484,783	$ 11,583,548	$ 11,297,631
922,614	840,831	492,187	280,039	331,723	282,906
1,726,345	1,526,130	1,588,299	1,554,436	1,434,450	839,009
177,717	203,814	335,026	373,280	279,426	248,042
3,793,457	1,585,353	1,766,105	1,523,717	2,292,587	673,865
20,631	309,315	476,346	253,842	110,548	40,324
1,568,392	317,886	299,600	798,161	227,976	505,598
23,778,259	19,457,421	18,240,753	17,268,258	16,260,258	13,887,375
4,476,878	3,860,922	3,605,447	3,106,456	3,620,828	3,031,068
1,755,704	1,579,745	1,485,635	1,308,251	1,255,298	1,141,441
1,315,181	1,190,988	1,097,759	829,836	828,646	841,276
7,474,861	6,686,089	7,004,920	6,333,181	5,705,113	5,134,332
2,482,449	2,155,670	2,629,260	1,494,728	1,304,925	1,153,524
2,115,000	1,845,000	1,655,000	1,455,000	1,290,000	1,494,972
991,187	1,146,154	761,379	689,374	725,728	692,008
91,158	-	120,931	112,216	34,807	95,074
-	-	-	-	-	-
6,747,701	2,787,805	2,840,031	5,538,230	4,348,143	794,863
-	-	-	557	35,019	-
27,450,119	21,252,373	21,200,362	20,867,829	19,148,507	14,378,558
(3,671,860)	(1,794,952)	(2,959,609)	(3,599,571)	(2,888,249)	(491,183)
5,230,567	3,563,626	1,964,603	3,576,414	2,441,818	2,029,948
(3,698,667)	(2,057,621)	(729,574)	(2,098,750)	(987,462)	(1,054,459)
-	-	8,165,000	4,825,000	1,620,000	5,845,000
222,178	-	816,082	249,402	46,750	544,267
3,660,000	-	-	-	-	-
(3,791,020)	-	-	(1,544,766)	-	(6,152,746)
-	-	-	-	-	-
1,623,058	1,506,005	10,216,111	5,007,300	3,121,106	1,212,010
$ (2,048,802)	$ (288,947)	$ 7,256,502	$ 1,407,729	$ 232,857	$ 720,827
15.3%	16.6%	13.2%	14.1%	13.6%	16.1%

City of Taylor, Texas

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years (Unaudited)

(amounts expressed in thousands)

Fiscal Year Ended Sept 30	Real Property			Personal Property	Less Exemptions Real Property
	Residential Assessed Value	Commercial Assessed Value	Agriculture	Personal	
2016	579,978	264,734	48,240	155,488	34,349
2017	678,682	275,597	50,185	156,899	37,156
2018	737,483	291,010	52,915	154,804	43,906
2019	807,773	316,189	63,127	164,307	53,831
2020	814,077	340,511	66,323	161,119	60,414
2021	948,520	382,170	96,247	179,810	71,891
2022	987,380	283,838	97,900	178,767	74,450
2023	1,339,526	322,203	286,167	191,020	112,038
2024	1,440,601	572,950	270,234	231,244	133,407
2025	2,041,139	960,630	284,220	239,342	137,451

Notes: The appraisal of property within the City is the responsibility of the Williamson County Appraisal District. The Appraisal District is required under the Texas Property Tax Code to appraise all property within the Appraisal District on the basis of 100% of its market value and is prohibited from applying any assessment ratios. In determining the market value of property, different methods of appraisal may be used, including the cost method of appraisal, the income method of appraisal, and the market data comparison basis of appraisal, and the method considered most appropriate by the chief appraiser is to be used. The value placed upon property within the Appraisal District is subject to review by a three member Appraisal Review Board.

Source: Williamson Central Appraisal District.

Total Assessed Value	Tax Rate	Estimated Tax Value	Ratio of Total Assessed Value to Total Estimated Actual Value
1,014,091	0.81389	1,014,091	100.0%
1,124,207	0.81389	1,124,207	100.0%
1,192,307	0.80389	1,192,307	100.0%
1,297,565	0.79800	1,297,565	100.0%
1,321,616	0.78800	1,321,616	100.0%
1,534,856	0.80922	1,534,856	100.0%
1,473,435	0.80922	1,473,435	100.0%
2,026,878	0.76512	2,026,878	100.0%
2,381,622	0.62877	2,381,622	100.0%
3,387,880	0.59137	3,387,880	100.0%

City of Taylor, Texas

DIRECT AND OVERLAPPING PROPERTY TAX RATES

Last Ten Fiscal Years (Unaudited)

	CITY OF TAYLOR			WILLIAMSON COUNTY			
Fiscal Year	Operating	Debt Service	Total Rate	Operating	Debt Service	RD/FM Operating	Total Rate
2016	0.59344	0.22045	0.81389	0.27403	0.16750	0.04000	0.48153
2017	0.59344	0.22045	0.81389	0.26903	0.16750	0.04000	0.47653
2018	0.59949	0.20441	0.80389	0.26903	0.16750	0.04000	0.47653
2019	0.60178	0.19622	0.79800	0.25903	0.16750	0.04000	0.46653
2020	0.59600	0.19200	0.78800	0.25153	0.16750	0.04000	0.45903
2021	0.61155	0.19766	0.80922	0.25153	0.16719	0.04000	0.45872
2022	0.61376	0.19546	0.80922	0.25153	0.16719	0.04000	0.45872
2023	0.56964	0.19548	0.76512	0.23585	0.16500	0.04000	0.44085
2024	0.45338	0.19557	0.64895	0.20422	0.14458	0.03749	0.38629
2025	0.31002	0.28135	0.59137	0.21177	0.14390	0.04433	0.399999

Note: The entire City was located in Williamson County and within the Taylor Independent School District.

Source: Williamson County Tax Collector.

TAYLOR SCHOOL DISTRICT			
Operating	Debt Service	Total Rate	Total Direct & Overlapping Rates
1.17000	0.28000	1.45000	2.74542
1.17000	0.40000	1.57000	2.86042
1.17000	0.40000	1.57000	2.85042
1.17000	0.40000	1.57000	2.83453
1.17000	0.40000	1.57000	2.81703
1.06830	0.40000	1.46830	2.73623
1.03080	0.37250	1.40330	2.67123
0.96030	0.37250	1.33280	2.53876
0.94290	0.34250	1.28540	2.32064
0.75750	0.34250	1.10000	2.09137

City of Taylor, Texas

PRINCIPAL PROPERTY TAX PAYERS

Current and Nine Years Ago (Unaudited)

	2025			2016		
Taxpayer	**Assessed Valuation**	**Rank**	**Percentage of Total City Assessed Valuation**	**Assessed Valuation**	**Rank**	**Percentage of Total City Assessed Valuation**
Samsung Austin Semiconductor LLC	$ 1,525,416,991	1	53.52%			
Linde Inc.	255,936,716	2	8.98%			
130 Regional Water Supply Corporation	162,598,680	3	5.70%			
RCR Taylor Rail LP	54,364,633	4	1.91%			
Electric Reliability Council of Texas, Inc	49,431,578	5	1.73%			-
Oncor Electric Delivery Company	45,775,109	6	1.61%			
PDC TP01 Lot A LLC	44,464,321	7	1.56%	-	-	-
CoreCivic	21,434,192	8	0.75%	-	-	-
Taylor CPB Proprty LLC	19,919,370	9	0.70%	-	-	-
HEB Grocery Company	19,093,190	10	0.67%			
Electric Reliability Council of TX	-	-	-	$ 30,858,685	1	3.22%
CCA Properties of Texas	-	-	-	13,012,491	2	1.36%
Durcon Laboratory Tops Inc	-	-	-	11,669,997	3	1.22%
HEB Grocery Company	-	-	-	11,661,484	4	1.22%
ERCOT	-	-	-	11,304,383	5	1.18%
Oncor Electric Delivery Company	-	-	-	10,576,188	6	1.10%
Walmart Real Estate Business Trust	-	-	-	9,787,725	7	1.02%
Union Pacific RR Co.	-	-	-	8,288,558	8	0.86%
Taylor Plaza LLC	-	-	-	7,395,760	9	0.77%
Taylor CPB Proprty LLC	-	-	-	5,787,192	10	0.60%
Total	$ 2,198,434,780			$ 120,342,463		

Source: Williamson County Tax Collector.

City of Taylor, Texas

PROPERTY TAX LEVIES AND COLLECTIONS

Last Ten Fiscal Years (Unaudited)

Fiscal Year	Taxes Levied for the Fiscal Year	Collected within the Fiscal year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Tax Levy		Amount	Percentage of Tax Levy
2016	7,318,681	7,245,999	99.0%	44,325	7,290,324	99.6%
2017	7,754,442	7,678,073	99.0%	69,283	7,747,356	99.9%
2018	8,377,844	8,274,955	98.8%	94,662	8,369,617	99.9%
2019	8,978,568	8,881,948	98.9%	84,383	8,966,331	99.9%
2020	9,988,936	9,894,518	99.1%	75,314	9,969,832	99.8%
2021	10,453,052	10,342,047	98.9%	91,141	10,433,187	99.8%
2022	11,298,250	11,184,793	99.0%	89,914	11,274,707	99.8%
2023	13,165,841	13,018,618	98.9%	117,452	13,136,070	99.8%
2024	14,986,646	14,804,820	98.8%	123,923	14,928,743	99.6%
2025	18,369,452	18,165,181	98.9%	-	18,165,181	98.9%

Source: Williamson County Appraisal District Reports.

City of Taylor, Texas

RATIOS OF OUTSTANDING DEBT BY TYPE

Last Ten Fiscal Years (Unaudited)

	Governmental Activities							
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Premiums/ Discounts	Contractual Obligation	Limited Tax Note	Lease	SBITA	Note Payable
2016	11,871,687	10,230,646	737,333	-	-	1,425,252	-	228,547
2017	10,205,000	11,490,000	710,249	-	-	1,310,951	-	424,225
2018	10,635,000	15,010,000	929,110	-	-	1,232,192	-	582,657
2019	9,680,000	22,335,000	1,644,956	-	-	1,181,458	-	391,289
2020	8,705,000	21,275,000	1,476,711	-	-	1,078,203	-	210,440
2021	9,275,000	18,265,000	1,446,051	-	-	223,175	-	1,324,478
2022	7,585,000	29,545,000	2,306,044	1,402,313	5,325,000	227,980	-	1,036,909
2023	6,280,000	85,610,000	3,894,451	3,206,336	5,230,000	266,748	204,599	815,834
2024	5,295,000	103,845,000	4,167,796	6,287,288	5,130,000	176,719	151,067	647,125
2025	4,450,000	109,145,000	4,290,189	9,000,000	4,625,000	98,003	95,394	489,492

Notes: Details regarding the City's outstanding debt can be found in the notes to financial statements.

Business-type Activities					
Combination Tax & Revenue Bonds	General Obligation Bonds	Premiums/ Discounts	Total Primary Government	Percentage of Personal Income	Per Capita
13,280,000	10,759,095	1,004,096	49,536,656	13.73%	3,005
16,690,000	8,685,000	956,162	50,471,587	12.49%	2,851
14,025,000	9,790,000	1,063,146	53,267,105	13.65%	3,137
17,560,000	9,105,000	1,270,965	63,168,668	15.08%	3,680
16,560,000	8,410,000	1,166,509	58,881,863	12.99%	3,387
15,265,000	7,900,000	1,059,941	54,758,645	12.91%	3,366
24,495,000	7,385,000	1,836,936	81,145,182	13.95%	4,780
22,850,000	6,870,000	1,696,108	136,924,076	25.91%	8,476
29,735,000	6,495,000	1,795,505	163,725,500	26.69%	9,444
32,580,000	5,960,000	1,894,220	172,627,298	27.08%	9,584

City of Taylor, Texas

RATIOS OF NET GENERAL BONDED DEBT OUTSTANDING

Last Ten Fiscal Years (Unaudited)

Fiscal Year	General Obligation Bonds	Premiums/ Discounts	Less: Amounts Available in Debt Service Fund	Total	Percentage of Actual Taxable Value[1] of Property	Per Capita[2]
2016	22,630,782	737,333	276,695	23,091,420	2.28%	1,401
2017	18,890,000	710,249	387,965	19,212,284	1.71%	1,085
2018	20,425,000	929,110	573,932	20,780,178	1.74%	1,224
2019	18,785,000	1,644,956	645,602	19,784,354	1.52%	1,152
2020	17,115,000	1,476,711	719,638	17,872,073	1.35%	1,028
2021	17,175,000	1,446,051	811,158	17,809,893	1.16%	1,095
2022	14,970,000	2,306,044	922,185	16,353,859	1.11%	963
2023	13,150,000	3,894,451	932,562	16,111,889	0.79%	997
2024	11,790,000	4,167,796	459,433	15,498,363	0.65%	894
2025	10,410,000	4,290,189	1,122,303	13,577,886	0.40%	754

[1]See the Schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.

[2]Population data can be found in the Schedule of Demographic and Economic Statistics.

Note:

Details regarding the city's outstanding debt can be found in the notes to the financial statements.

City of Taylor, Texas

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

As of September 30, 2025 (Unaudited)

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable[1]	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Williamson County	$ 1,704,612,869	1.89%	$ 32,217,183
Taylor ISD	$ 208,335,428	83.09%	173,105,907
Subtotal, overlapping debt			205,323,090
City of Taylor	$ 132,193,078	100%	132,193,078
Total direct and overlapping debt			$ 337,516,168

Notes: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping by the residents and businesses of Statistical. This process recognizes that, when considering the city's ability governments that is borne to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply the every taxpayer is a resident--and therefore responsible for repaying the debt--of each overlapping government.

[1] For debt repaid with property taxes, the percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of another governmental unit's taxable assessed value that is within the city's boundaries and dividing it by each unit's total taxable assessed value.

Source: Audited financial statements.

City of Taylor, Texas

LEGAL DEBT MARGIN INFORMATION

Last Ten Fiscal Years (Unaudited)

(amounts expressed in thousands)

	2025	2024	2023	2022
Debt limit	$ 881,333	$ 268,607	$ 534,729	$ 386,971
Total net debt applicable to limit	171,505	156,979	132,785	78,821
Legal debt margin	$ 709,828	$ 111,628	$ 401,944	$ 308,151

Legal Debt Margin Calculation for Fiscal Year 2025	
Assessed value	$ 3,387,880
Add back: exempt real property	137,451
Total assessed value	3,525,331
Debt limit (10% of total assessed value)	881,333
Debt applicable to limit:	
Total Debt	172,627
Less: Amount set aside for repayment of general obligation debt	(1,122)
Total net debt applicable to limit	171,505
Legal debt margin	$ 709,828

Note: There is no direct debt limitation in the City Charter or under state law. The City operates under a Home Rule Charter (Article XI, Section 5, Texas Constitution), that limits the maximum tax rate, for all city purposes, to $2.50 per $100 assessed valuation. Administratively, the Attorney General of the State of Texas will permit allocation of $1.50 of the $2.50 maximum tax rate for general obligation debt service.

2021	2020	2019	2018	2017	2016
$ 401,687	$ 345,508	$ 337,849	$ 309,053	$ 290,341	$ 262,110
53,947	58,162	62,523	30,850	29,915	25,164
$ 347,739	$ 287,345	$ 275,326	$ 278,203	$ 260,426	$ 236,946

City of Taylor, Texas

PLEDGED-REVENUE COVERAGE

Last Ten Fiscal Years (Unaudited)

	Water Revenue Bonds					
Fiscal Year	Utility Service Charges	Less: Operating Expenses	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2016	7,804,655	3,917,205	3,887,450	-	-	100.0%
2017	9,081,323	3,769,347	5,311,976	-	-	100.0%
2018	9,756,417	4,105,939	5,650,478	-	-	100.0%
2019	10,118,130	4,617,540	5,500,590	-	-	100.0%
2020	10,279,494	5,209,488	5,070,006	-	-	100.0%
2021	10,749,796	5,562,854	5,186,942	-	-	100.0%
2022	12,653,974	6,747,442	5,906,532	-	-	100.0%
2023	14,001,188	7,212,455	6,788,733	-	-	100.0%
2024	17,050,752	10,720,440	6,330,312	-	-	100.0%
2025	17,418,124	10,842,883	6,575,241	-	-	100.0%

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.
Operating expenses do not include interest or depreciation.

City of Taylor, Texas

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population[1]	Personal Income[3]	Per Capita[5] Personal Income	School Enrollment[4]	Unemployment Rate[2]
2016	16,483	360,763	21,887	4,547	3.3%
2017	17,701	404,149	22,832	4,249	2.8%
2018	16,982	390,263	22,981	4,368	2.8%
2019	17,167	418,823	24,397	3,894	2.6%
2020	17,383	453,210	26,072	3,399	5.9%
2021	16,267	424,113	26,072	2,973	4.7%
2022	16,975	581,479	34,255	3,061	2.8%
2023	16,154	528,543	32,719	3,200	3.3%
2024	17,337	613,504	35,387	3,200	3.4%
2025	18,012	637,391	35,387	3,280	3.2%

Data Sources:

1. Texas State Data Center & Office of the State Demographer
2. State Department of Labor and City-Data.com
3. Total Personal Income calculated from Personal Income per capita and Population
4. Taylor Independent School District
5. U. S. Census Bureau American Fact Finder

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City of Taylor, Texas

PRINCIPAL EMPLOYERS

Current and Nine Years Ago (Unaudited)

	2025		2016	
Employer	**No. Employees**	**Rank**	**No. Employees**	**Rank**
Electric Reliability Council of Texas (ERCOT)	600+	1	-	
Taylor ISD	500+	2	-	
Durcon, Inc	400+	3	-	
E.R. Carpenter Co	200+	4	-	
Baylor, Scott & White	180+	5	-	
Corrections Corp. of America (T. Don Hutto)	160+	6	-	
HEB Grocery Company, LP	160+	7	-	
City of Taylor	150+	8	-	
Wal-Mart	125+	9	-	
Floydco, Inc	120+	10	-	
ERCOT	-		500+	1
Taylor ISD	-		500+	2
Durcon Laboratory Tops	-		200-500	3
Corrections Corp of America	-		200-500	4
Scott & White	-		100-200	5
H.E.B.	-		100-200	6
City of Taylor	-		100-200	7
Floyd Co. (Floyd's Glass)	-		100-200	8
Wal-Mart	-		100-200	9
Burrows Cabinets	-		100-200	10
Total	2,495		3,200	

* Source: www.taylortx.gov

City of Taylor, Texas

FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function / Program	2025	2024	2023	2022	2021
General Government					
City management	4	4	3	5	4
Public information	2	2	1	1	1
Human resources	3	3	2	6	2
City clerk	2	2	2	-	-
Finance	6	6	6	5	5
Municipal court	3	3	5	10	4
Development services	10	10	10	1	8
Main street	2	2	2	4	1
Building	5	4	4	-	3
General services	-	-	-	-	-
Information technology	-	-	-	-	1
Other	-	-	-		
Police					
Officers	33	33	30	30	30
Civilians	10	10	10	10	10
Animal control	5	5	3	2	3
Fire					
Firefighters and officers	27	27	24	23	23
Civilians	1	1	1	1	1
Other Public Works					
Engineering/inspection	-	-	-	-	-
Street maintenance	16	16	16	16	16
Parks and recreation	11	11	8	8	8
Library	9	8	8	8	7
Water	18	18	16	15	15
Wastewater	6	6	5	5	4
Utilities admin.	7	7	7	6	6
Airport	2	2	2	2	1
Cemetery	2	2	2	2	2
Fleet services	3	3	2	2	2
Municipal Drainage Utility System (MDUS)	4	4	4	-	-
Transportaiton User Fee (TUF)	3	3	3	-	-
Total all governmental funds	194	192	175	161	157

Source: City records.

2020	2019	2018	2017	2016
4	5	5	4	4
1	1	1	1	1
2	2	2	2	2
-	-	-	-	-
5	5	5	4	4
4	5	5	4	3
8	8	7	7	6
1	1	1	1	1
3	3	3	3	3
1	1	1	1	1
1	1	1	1	1
	-	1	1	1
30	29	29	27	27
10	10	10	8	9
3	3	4	3	2
23	23	23	23	23
1	1	1	1	1
-	1	1	1	1
16	16	15	14	14
8	8	6	6	6
7	8	8	9	8
15	14	14	14	14
3	4	4	3	3
6	6	6	6	6
1	2	2	2	2
2	2	2	2	2
2	2	2	2	2
-	-	-	-	-
-	-	-	-	-
157	160	158	150	147

City of Taylor, Texas

OPERATING INDICATORS BY FUNCTIONS/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function/Program	2025	2024	2023	2022
General government				
Building permits issued	1,208	966	1,179	274
Building inspections conducted	outsourced	outsourced	outsourced	8,295
Public Safety				
Police:				
Physical arrests	342	327	31	187
Parking violations	6	2	5	3
Traffic violations	4859	4785	3,079	2,083
Fire:				
Emergency responses	2862	2964	2,920	2,447
Fires extinguished	136	86	145	134
Inspections	554	688	532	156
Highways and streets				
Street resurfacing (miles)	4	4	5	2
Potholes repaired	2284	2271	1,776	1,000
Recreation				
Athletic field permits issued	568	488	29	15
Library				
Volumes in collection	60,205	60,520	59,079	59,200
Total volumes borrowed	62,007	30,426	32,245	36,708
Water				
New connections	168	138	885	874
Water main breaks	364	337	314	15
Average daily consumption (millions of gallons)	3	2.4	3	2
Peak daily consumption (millions of gallons)	4.9	3.3	4	2
Wastewater				
Average daily treatment (millions of gallons)	2.8	2	2	3
Airport				
LL fuel (thousand gallon)	39	20	26	45
Jet A fuel (thousand gallon)	1	0	7	18
Landings / Take off (thousand)	57	48	26	16
Cemetery				
Lots sold	73	67	74	65
Municipal Court				
Cases processed	2911	2530	1,438	1,121
General Services			-	472
Facilities				
Work orders	1244	1062	964	786
Fleet				
Work orders	1007	977	1045	850
Information Technology				
Personal computers / laptops	238	244	268	241
Service requests	1900	2838	1172	400

Source: City records.

2021	2020	2019	2018	2017	2016
222 outsourced	188 outsourced	155 outsourced	70 outsourced	95 outsourced	94 outsourced
334	394	561	708	573	813
18	23	53	15	37	36
5,489	3,922	6,073	7,436	4,546	3,429
2,498	2,282	2,096	2,118	2,281	2,127
203	93	78	80	82	44
134	206	266	343	329	361
3	n/a	3	1	-	15
1,003	n/a	1,097	240	130	741
22	27	39	41	30	32
24,330	54,947	57,129	55,098	54,117	53,011
55,679	32,937	63,645	61,669	74,872	78,368
393	300	227	190	137	160
27	85	385	360	353	222
2.45					
4	2	2	2	2	2
2	3	3	3	3	3
40	2	2	1	1	2
18					
20	38	40	43	46	59
	9	10	11	14	27
135	19	20	17	14	12
1340	79	65	144	33	77
	1,567	2,858	3,393	2,675	1,876
472					
866	410	708	629	577	645
185	816	880	870	941	834
331					
186	186	180	180	171	155
448	448	565	629	475	415

City of Taylor, Texas

CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM

Last Ten Fiscal Years (Unaudited)

Function	2025	2024	2023	2022
Police				
Number of stations	1	1	1	1
Zone Officers	31	30	30	29
Number of patrol units	25	25	25	24
Fire				
Number of stations	2	2	2	2
Streets and Grounds				
Streets (miles)	159	120	120	120
Streetlights	1344	1,203	1,203	1,119
Traffic signals	14	14	14	14
Recreation				
Acreage	463	463	463	463
Playgrounds	8	8	8	8
Baseball/softball diamonds	22	22	22	22
Swimming pools	1	1	1	1
Splash Pads	2	2	2	2
Skate park	1	1	1	1
Tennis courts	8	8	8	8
Pickleball Courts	6	3	3	3
Community Center	1	1	1	1
Pavilion	4	4	4	4
Water				
Water mains	137	135	135	131
Fire hydrants	884	834	834	725
Storage capacity	5	5	5	5
Wastewater				
Treatment capacity	4	4	4	4
Sanitary sewer (miles)	117	115	115	112
Storm sewers (miles)	23	21	21	21
Airport				
Runway length (ft)	4000	4,000	4,000	4,000
Hangar spaces	64	64	64	64
Tie-downs	27	27	27	27
Cemetery				
Acreage	135	135	135	135
General Services				
Facilities	23	23	23	23
Fleet vehicles	245	222	222	214
Network servers	7	7	7	7

Source: City records.

2021	2020	2019	2018	2017	2016
1	1	1	1	1	1
29	28	29	29	27	27
24	25	25	23	15	15
2	2	2	2	2	2
120	114	114	114	106	106
1,119	1,114	1,114	1,114	1,114	1,114
14	14	14	14	12	12
463	463	463	463	462	462
8	8	8	8	7	7
22	20	20	20	20	20
1	1	1	1	2	2
2	-	-	-	-	-
1	1	1	1	-	-
8	8	8	8	8	8
3	-	-	-	-	-
1	-	-	-	-	-
4	-	-	-	-	-
131	130	128	123	118	125
696	685	652	619	808	808
5	5	5	5	5	5
4	4	4	4	4	4
112	110	110	91	95	95
21	20	18	6	6	6
4,000	4,000	4,000	4,000	4,000	4,000
64	64	64	64	52	52
27	27	27	27	27	27
135	135	135	135	135	135
23	20	19	19	19	19
192	176	171	171	168	165
7	7	7	7	7	7

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

February 23, 2026

To the Honorable Mayor,
Members of the City Council
and management
City of Taylor, Texas

We have audited the financial statements of the City of Taylor, Texas as of and for the year ended September 30, 2025, and have issued our report thereon dated February 23, 2026. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated August 27, 2025, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City of Taylor, Texas solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our findings regarding significant control deficiencies over financial reporting material weaknesses and material noncompliance, and other matters noted during our audit in a separate letter to you dated February 23, 2026.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, and as appropriate, our firm have complied with all relevant ethical requirements regarding independence.

Our firm and staff do not have any existing relationships, conflicts of interest, or other conditions or circumstances that would impair our independence with the City under U.S. GAAS or ***Government Auditing Standards***

For any nonattest service provided by our firm, management of the City maintained responsibility for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by City of Taylor, Texas is included in Note 1 to the financial statements. The City has adopted GASB Statement No. 101, Compensated Absences, during the year; No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are.

Management's estimate of the useful lives of capital assets is based on industry standards relating to capital assets. We evaluated the key factors and assumptions used to develop the useful lives of capital assets in determining that they are reasonable in relation to the financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the City of Taylor, Texas's financial statements relate to the City's disclosure of capital assets and long-term debt.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management or otherwise, relating to the performance of the audit.

Significant Risks Identified

Significant risks are inherent within all financial statement audits. We are required to share significant risks identified during our audit. After significant risks are identified during the planning phase, or later phases of the audit, where applicable, we design audit procedures specifically to address and mitigate the associated audit risk to an appropriate level for forming our audit opinion.

We identified the following significant risks during this process:

- Improper revenue recognition is considered an inherent risk according to GAAS.
- Management override of controls is considered an inherent risk according to GAAS.

These risks were addressed and sufficiently mitigated through our audit procedures, which included gaining an understanding over client processes and controls, and substantive testing over samples of transactions. No findings were noted as a result of these audit procedures.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

In addition, professional standards require us to communicate to you all material, audit adjustments that were brought to the attention of management as a result of our audit procedures. See Exhibit 1 for a list of audit adjustments to report during the year.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City of Taylor, Texas's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated February 23, 2026.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the City of Taylor, Texas, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City of Taylor, Texas's auditors.

Other Information in Documents Containing Audited Financial Statements

Pursuant to professional standards, our responsibility as auditors for other information in documents containing the City of Taylor, Texas's audited financial statements does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

This report is intended solely for the information and use of the governing body and management of the City of Taylor, Texas and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

BrooksWatson & Co., PLLC
Houston, Texas

Exhibit 1

Audit Adjustments

Adjusting Journal Entries

Adjusting Journal Entries JE # 1

To record changes in pension balances as of year end.

340-200-205	Pension Liability	62,553.21	
340-210-110	DEFERRED OUTFLOW RESORCES TMRS	35,474.43	
340-210-118	DEFERRED INFLOW-ACTUAL VS ASSM	35,772.46	
340-210-119	DEFERRED OUTFLOW-CHNG IN ASSUM	8,840.22	
340-701-124	RETIREMENT-TMRS	7,389.70	
340-706-124	RETIREMENT-TMRS	8,587.24	
340-708-124	RETIREMENT-TMRS	21,018.32	
350-200-210	NET PENSION LIABILITY	7,679.37	
350-210-110	DEFERRED OUTFLOW TMRS CONT	1,318.94	
350-210-118	DEFERRED INFLOW ACT VS ASSMPT	1,770.40	
350-210-119	DEFERRED OUTFLOW CNGS IN ASSUM	647.35	
350-732-124	RETIREMENT-TMRS	220.53	
370-200-210	NET PENSION LIABILITY	5,305.63	
370-210-110	DEFERRED OUTFLOW CONT TMRS	2,035.64	
370-210-118	DEFERRED INFLOW ACTUAL VS ASSM	2,193.91	
370-210-119	DEFERRED OUTFLOW-CHG ASSUMP	609.43	
370-761-124	RETIREMENT-TMRS	1,752.70	
382-210-110	DEFERRED OUTFLOW CONTB TMRS	5,843.43	
382-210-118	DEFERRED INFLOW ACTUAL VS ASSM	4,680.02	
382-210-119	DEFERRED OUTLOW-CHNG IN ASSUMP	578.80	
382-517-124	RETIREMENT-TMRS	9,273.85	
340-210-115	DEFERRED OUTFLOW INVST TMRS		179,635.58
350-210-115	DEFERRED OUTLOW INVST TMRS		11,636.59
370-210-115	DEFERRED OUTFLOW INVST TMRS		11,897.31
382-200-210	NET PENSION LIABILITY		4,436.22
382-210-115	DEFERRED OUTFLOW INVST TMRS		15,939.88

Total		**223,545.58**	**223,545.58**

Adjusting Journal Entries JE # 2
To record changes in OPEB balances for year end.

340-200-211	OPEB-SDBF LIABILITY	1,370.70	
340-210-111	SDBF DEF OUTFLOW RES CONTRIB	204.42	
340-210-113	SDBF DEF INFLOW ACT EX VS ASS	83.73	
350-200-211	NEW OPEB-SDBF LIABILITY	392.76	
350-210-111	SDBF DEF OUTFLOW RES CONTRIB	5.08	
350-210-113	SDBF DEF INFLOW ACT EXP VS ASS	22.80	
370-200-211	NEW OPEB-SDBF LIABILITY	188.22	
370-210-111	SDBF DEF OUTFLOW RES CONTRIB	10.92	
370-210-113	SDBF DEF INFLOW ACT EX VS ASSU	11.11	
382-210-111	SDBF DEF OUTFLOW RES CONTRIB	40.61	
382-517-124	RETIREMENT-TMRS	985.85	
340-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		1,345.48
340-701-124	RETIREMENT-TMRS		62.60
340-706-124	RETIREMENT-TMRS		72.74
340-708-124	RETIREMENT-TMRS		178.03
350-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		32.18
350-732-124	RETIREMENT-TMRS		388.46
370-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		71.49
370-761-124	RETIREMENT-TMRS		138.76
382-200-211	NEW OPEB-SDBF LIABILITY		715.28
382-210-113	SDBF DEF INFLOW ACT EXP VS ASS		40.41
382-210-114	SDBF DEF OUTFLOW CHNG ASSUMPT		270.77
Total		**3,316.20**	**3,316.20**

Adjusting Journal Entries JE # 3
To adjust allowance for doubtful accounts.

210-120-131	ALLOWANCE-TRANSPORTATION	2,564.00	
210-632-651	BAD DEBT		2,564.00
Total		**2,564.00**	**2,564.00**

Adjusting Journal Entries JE # 4
To record lease receivable activity for FY25 in accordance with GASB 87.

100-220-110	DEFERRED INFLOW OF RESOURCES	28,669.91	
100-430-333	RENTAL INCOME (LEASES)	31,680.00	
340-220-110	DEFERRED INFLOW OF RESOURCES	16,160.11	
340-430-333	RENTAL INCOME (LEASES)	1,989.89	
350-220-110	DEFERRED INFLOW OF RESOURCES	22,016.00	
350-340-282	FACILITY LEASE	1,384.00	

100-120-150	LEASE RECEIVABLE KAPSCH		27,779.65
100-440-330	KAPSCH LEASE REVENUE		28,669.91
100-440-331	INTEREST INCOME - KAPSCH LEASE		3,900.35
340-120-151	LEASE RECEIVABLE ATT		16,780.70
340-440-331	INTEREST INCOME - TOWER LEASE		1,369.30
350-120-150	LEASE RECEIVABLE GRIZZLY		22,299.16
350-440-331	INTEREST INCOME-GRIZZLY LEASE		1,100.84
Total		**101,899.91**	**101,899.91**

Adjusting Journal Entries JE # 5

To record notes and capital lease interest as of FYE 2025.

384-518-910	NOTE PAYABLE INTEREST	22,532.76	
384-518-912	CAP LEASE INTEREST		22,532.76
Total		**22,532.76**	**22,532.76**

Adjusting Journal Entries JE # 6

To adjust debt principal and interest payments as of FYE 2025.

140-620-815	INTERFUND TRANSFER OUT	1,550.00	
140-620-922	I & S INTEREST	18,450.00	
384-230-103	5.44M COMB SERIES 2015(2.66M)	20,000.00	
140-620-921	PRINCIPAL RETIREMENT		20,000.00
384-450-365	INTERFUND TRANSFER IN		1,550.00
384-518-915	Cert of Obligation Interest		18,450.00
Total		**40,000.00**	**40,000.00**

Adjusting Journal Entries JE # 7

To adjust sales tax receivable for 9.30.25.

100-200-504	DUE TO TEDC-MONTHLY SALES TAX	524,349.00	
100-120-120	SALES TAXES RECEIVABLE		524,349.00
Total		**524,349.00**	**524,349.00**

Adjusting Journal Entries JE # 9

To adjust lease activity for FY25and record the CY additions and disposals.

100-592-913	CAP.LEASE SHORT TERM-PRINCIPAl	29,358.47	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	3,041.47	
384-160-320	MACHINERY & EQUIPMENT	22,555.00	
384-230-120	CAP LEASE PAYABLE-NONCURRENT	13,635.00	
384-518-912	CAP LEASE INTEREST	4,645.70	
100-552-539	OTHER CONTRACT SERVICES		6,542.94
100-575-312	ANNUAL LEASE		25,857.00
384-160-320	MACHINERY & EQUIPMENT		13,635.00

384-230-120	CAP LEASE PAYABLE-NONCURRENT		22,555.00
384-230-120	CAP LEASE PAYABLE-NONCURRENT		4,645.70
Total		**73,235.64**	**73,235.64**

Adjusting Journal Entries JE # 10

To properly adjust the Interest payable account as of FYE 2025.

384-240-101	ACCRUED INTEREST PAYABLE	3,871.85	
384-518-912	CAP LEASE INTEREST		3,871.85
Total		**3,871.85**	**3,871.85**

Adjusting Journal Entries JE # 11

To record SBITA lease activity for the FYE 2025.

100-592-913	CAP.LEASE SHORT TERM-PRINCIPAl	55,672.78	
100-592-914	CAP.LEASE SHORT TERM-INTEREST	6,042.73	
100-552-532	SOFTWARE MAINT/LICENSING		61,715.51
Total		**61,715.51**	**61,715.51**

Adjusting Journal Entries JE # 12

To adjust the abitrage payable and expense accounts as of FYE 2025

162-200-236	ARBITRAGE REBATE TAX PAYABLE	274,934.59	
164-200-236	ARBITRAGE REBATE TAX PAYABLE	300,968.52	
210-200-236 BWC	ARBITRATE REBATE TAX PAYABLE	0.32	
340-200-236 BWC	ARBITRATE REBATE TAX PAYABLE	0.37	
500-200-236	ARBITRAGE REBATE TAX PAYABLE	419,844.00	
504-200-236	ARBITRAGE REBATE TAX PAYABLE	971,153.60	
505-200-236	ARBITRAGE REBATE TAX PAYABLE	89,824.31	
600-200-236	ARBITRAGE REBATE TAX PAYABLE	359,636.00	
602-200-236	ARBITRAGE REBATE TAX PAYABLE	56,208.36	
162-500-538	ARBITRAGE REBATE EXPENSE		274,934.59
164-915-538	ARBITRAGE REBATE EXPENSE		300,968.52
210-500-538 BWC	ARBITRAGE REBATE EXPENSE		0.32
340-500-538 BWC	ARBITRAGE REBATE EXPENSE		0.37
500-500-538	ARBITRAGE REBATE EXPENSE		419,844.00
504-500-538	ARBITRAGE REBATE EXPENSE		971,153.60
505-565-538	ARBITRAGE REBATE EXPENSE		89,824.31
600-500-538	ARBITRAGE REBATE EXPENSE		359,636.00
602-500-538	ARBITRAGE REBATE EXPENSE		56,208.36
384-200-236 BWC	Arbitrage Payable		
384-500-538 BWC	ARBITRAGE REBATE EXPENSE		
Total		**2,472,570.07**	**2,472,570.07**

Adjusting Journal Entries JE # 13

To restate the beginning Fund Balance for the Arbitrage Payable Accounts.

162-270-100	FUND BALANCE	274,934.49	
164-270-100	FUND BALANCE	300,968.13	
500-270-100	FUND BALANCE	777,489.16	
504-270-100	FUND BALANCE	971,154.02	
505-270-100	FUND BALANCE	89,824.70	
600-270-100	FUND BALANCE	1,990.67	
602-270-100	FUND BALANCE	56,207.97	
162-200-236	ARBITRAGE REBATE TAX PAYABLE		274,934.49
164-200-236	ARBITRAGE REBATE TAX PAYABLE		300,968.13
500-200-236	ARBITRAGE REBATE TAX PAYABLE		777,489.16
504-200-236	ARBITRAGE REBATE TAX PAYABLE		971,154.02
505-200-236	ARBITRAGE REBATE TAX PAYABLE		89,824.70
600-200-236	ARBITRAGE REBATE TAX PAYABLE		1,990.67
602-200-236	ARBITRAGE REBATE TAX PAYABLE		56,207.97
Total		**2,472,569.14**	**2,472,569.14**

Adjusting Journal Entries JE # 14

Reverse the clients AJE #12 and accurately adjust the account as of FYE 2025.

320-120-141	FRANCHISE TAX RECEIVABLE	18,344.00	
320-310-136	SOLID WASTE FRANCHISE FEE		18,344.00
Total		**18,344.00**	**18,344.00**

Adjusting Journal Entries JE # 15

Restatement for engineering services not capitalized from FY23 and FY24 related to the Airport Fuel Farm Project.

350-160-206	FIXED ASSETS-WORK IN PROGRESS	51,085.30	
350-280-100	RETAINED EARNINGS		51,085.30
Total		**51,085.30**	**51,085.30**

Adjusting Journal Entries JE # 16

To record current year retainage and reverse PY.

162-500-742	CONSTRUCTION	215,594.41	
162-902-742	CONSTRUCTION	50,265.54	
164-915-742	CONSTRUCTION	42,347.25	
500-200-300	RETAINAGE PAYABLE	15,071.91	
505-563-742	CONSTRUCTION	118,182.32	
162-200-300	RETAINAGE PAYABLE		265,859.95
164-200-300	RETAINAGE PAYABLE		42,347.25
500-500-742	CONSTRUCTION		15,071.91
BWC 505-200-300	RETAINAGE PAYABLE		118,182.32

Total		**441,461.43**	**441,461.43**

Adjusting Journal Entries JE # 17

To record CY asset activity in the ISF 2 fund.

384-160-206	FIXED ASSETS-WORK IN PROGRESS	188,899.49	
384-160-320	MACHINERY & EQUIPMENT	2,391,361.47	
384-190-103	ACCUMULATED DEPRECIATION	375,876.30	
384-190-103	ACCUMULATED DEPRECIATION	9,774.00	
384-460-375 BWC	Loss on Sale of Asset	5,481.20	
384-518-601	DEPRECIATION EXPENSE	919,001.22	
384-160-206	FIXED ASSETS-WORK IN PROGRESS		347,064.38
384-160-320	MACHINERY & EQUIPMENT		381,357.50
384-160-320	MACHINERY & EQUIPMENT		5,911.95
384-190-103	ACCUMULATED DEPRECIATION		919,001.22
384-460-374	SALE OF SURPLUS EQUIPMENT		3,862.05
384-518-723	MOTOR VEHICLES		1,427,870.74
384-518-724	HEAVY EQUIPMENT		805,325.84
Total		**3,890,393.68**	**3,890,393.68**

Adjusting Journal Entries JE # 18

To record current year asset activity in the WSF.

340-160-100	LAND	59,991.47	
340-160-225	PLANT DISTRIBUTION/COLLECTION	5,563,504.00	
340-160-225	PLANT DISTRIBUTION/COLLECTION	8,997,482.71	
340-160-225	PLANT DISTRIBUTION/COLLECTION	23,500.00	
340-160-225	PLANT DISTRIBUTION/COLLECTION	454,465.12	
340-701-601	DEPRECIATION FIXED ASSETS	1,794,289.02	
340-709-814	TRANSFER TO CIP	10,490.23	
501-160-206	FIXED ASSETS-WORK IN PROGRESS	477,291.19	
600-160-206	FIXED ASSETS-WORK IN PROGRESS	665,224.70	
601-160-206	FIXED ASSETS-WORK IN PROGRESS	183,928.23	
BWC-600-450-365	TRANSFER OUT	8,177,618.92	
BWC-601-450-365	TRANSFER OUT	454,465.12	
340-160-206	FIXED ASSETS-WORK IN PROGRESS		866,471.61
340-190-103	ACCUMULATED DEPRECIATION		1,794,289.02
340-706-539	OTHER CONTRACT SERVICES		127,586.17
340-706-539	OTHER CONTRACT SERVICES		23,500.00
340-709-512	ENGINEERING SERVICES		10,490.23
340-709-741	PURCHASE LAND		59,991.47
340-709-814	TRANSFER TO CIP		8,177,618.92
340-709-814	TRANSFER TO CIP		454,465.12
501-002-742	CONSTRUCTION		477,291.19

600-160-206	FIXED ASSETS-WORK IN PROGRESS		7,829,230.94
600-500-512	ENGINEERING SERVICES		665,224.70
600-500-742	CONSTRUCTION		174,193.99
600-500-742	CONSTRUCTION		7,200.00
601-160-206	FIXED ASSETS-WORK IN PROGRESS		447,265.12
601-600-512	ENGINEERING SERVICES		173,438.00
BWC 340-440-335	Contributed Capital Revenue		5,563,504.00
BWC-601-450-365	TRANSFER OUT		10,490.23
Total		**26,862,250.71**	**26,862,250.71**

Adjusting Journal Entries JE # 19

To record asset activity for cemetery fund.

370-160-225	INFRASTRUCTURE	86,801.70	
370-761-601	DEPRECIATION - FIXED ASSETS	10,326.35	
370-160-206	FIXED ASSETS-WORK IN PROGRESS		56,600.00
370-190-103	ACCUMULATED DEPRECIATION		10,326.35
370-761-742	CONSTRUCTION		30,201.70
Total		**97,128.05**	**97,128.05**

Adjusting Journal Entries JE # 20

To record CY asset activity in the airport fund.

350-160-206	FIXED ASSETS-WORK IN PROGRESS	715,876.70	
350-160-300	RUNWAY	1,788,487.31	
350-732-601	DEPRECIATION- FIXED ASSETS	165,363.35	
350-160-206	FIXED ASSETS-WORK IN PROGRESS		12,880.00
350-190-103	ACCUMULATED DEPRECIATION		165,363.35
350-732-742	CONSTRUCTION		715,876.70
BWC 350-440-335	Contributed Capital Revenue		1,775,607.31
Total		**2,669,727.36**	**2,669,727.36**

Adjusting Journal Entries JE # 21

Record amortization of bond premium in ISF fund.

384-210-101	UNAMORT BOND PREMIUM	4,389.17	
384-709-950	Bond Discount Amortization		4,389.17
Total		**4,389.17**	**4,389.17**
	Total Adjusting Journal Entries	**40,036,949.36**	**40,036,949.36**

BROOKSWATSON & CO.
CERTIFIED PUBLIC ACCOUNTANTS

February 23, 2026

To the Honorable Mayor,
Members of the City Council
and management
City of Taylor, Texas

In planning and performing our audit of the financial statements of the City of Taylor, Texas (the "City"), as of and for the year ended September 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and therefore, significant deficiencies or material weaknesses may exist that have not been identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible*. The chance of the future event or events occurring is more than remote but less than likely.
- *Probable*. The future event or events are likely to occur.

We consider the following deficiencies in the entity's internal control to be material weaknesses:

1. **EFFECTIVE CONTROLS OVER FINANCIAL STATEMENT DISCLOSURE**

   Finding

   Management is responsible for establishing, maintaining and monitoring internal controls over financial reporting, and for the fair presentation of the financial statements and related notes in conformity with U.S. generally accepted accounting principles. Under professional standards, we have to assess the City's controls over preparing the financial statements including assessing the skills and competencies necessary to prevent, detect, and correct a material misstatement. A system of internal control over financial reporting includes controls over financial statement preparation, including footnote disclosures. Control deficiencies exist when the City does not have controls over preparation of the financial statements which would prevent or detect a misstatement in the financial statements. As part of our audit, management requested us to prepare a draft of the City's financial statements and the related notes. Management reviewed, approved, and accepted responsibility for those statements prior to their issuance. The outsourcing of these services is not unusual for a City of this size. However, we cannot be considered part of the City's internal control over financial reporting. We also determined that certain adjustments were required that were material to the financial statements. Accordingly, we consider these control deficiencies over financial reporting to be material weaknesses.

   Recommendation

   We recommend that management review the existing policies, procedures, and controls over these areas to ensure that all information is recorded and reported properly.

Other matters are any additional noteworthy items that are unrelated to internal control such as compliance with laws and regulations. In addition, we noted other matters involving the internal control and its operation:

2. **CASH MANAGEMENT**

   Comment

   The City utilizes a pooled cash account. This type of account allows the City to monitor one bank account across multiple funds and provides flexibility when moving cash from one fund to another, without the need for a physical bank transfer. As all funds are pulling from one bank account, it is possible for an individual fund to have a negative cash balance while the entire account itself is positive.

The individual fund cash balances should be monitored closely, and deficit positions should only be temporary. We noted some funds with negative pooled cash balances for extended periods during the year. This was not due to overspending within the fund, but the need for a timely transfer of funds from an investment account to replenish pooled cash funds utilized.

Recommendation

The City should implement a policy where all individual cash balances are reported to Council and monitored regularly. When a fund has a negative or low cash position, the need for a transfer of funds or spending reduction should be considered and the negative position should be corrected within a reasonable amount of time.

3. CAPITAL ASSETS

Comment

Currently the City does not independently maintain a detail schedule of capital assets and depreciation. As part of the audit process, we have assisted the City with the accumulation of capitalizable assets and of calculation of depreciation. As the City grows and projects become more numerous and complex, a city-wide capital asset system is more necessary than ever before. The City should have an accurate listing of current assets, depreciation and construction in progress for each ongoing project available throughout the year.

Recommendation

The City should begin tracking all capital asset additions and disposals in a formal capital asset software or my other available means. All ongoing construction in progress accounts should have an accurate listing of expenditures to date, remaining commitments, and the availability of remaining unspent bond proceeds committed to those projects.

4. PURCHASING POLICY

Finding

Effective September 1, 2025, Texas Senate Bill 1173 amended the Texas Local Government Code §262.023 to increase the competitive bidding threshold for counties and municipalities from $50,000 to $100,000. In addition, the requirement to contact at least two Historically Underutilized Businesses (HUBs) on a rotating basis is also updated to apply to expenditures between $3,000 and $100,000.

Recommendation

We recommend the City update its purchasing policy to align with the current requirements of the Texas Local Government Code by revising the formal competitive bidding and HUB contractor language to reflect the new threshold of $100,000. The revised policy should be formally approved by City Council and communicated to staff involved in procurement activities.

The purpose of this communication, which is an integral part of our audit, is to describe for management and those charged with governance the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

Respectfully,

BrooksWatson & Co., PLLC
14450 John F. Kennedy, Suite 240
Houston, Texas

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR

Agenda Item Number: 14.

Agenda Title: **Discussion, consideration, and possible action on Ordinance 2026-02, a Special Use Permit to allow lodging without a full time, on-site operator at property generally located at 3004 Don Hill Lane, legally described Rob Roy Estates, Block C, Lot 94, 0.027 acres of land, more particularly described by Williamson Central Appraisal District Parcel R427227, Taylor, Williamson County, Texas.**

Council Action to be Taken: Consider Ordinance 2026-02

Department Submitted: Development Services Department

Staff Contact: Martin Griggs, Director of Development Services

1. PURPOSE / DESCRIPTION

The applicant is requesting a Special Use Permit to allow lodging (short-term rental) without a full-time, on-site operator. The Place Type zoning for the subject property is P3 Neighborhood, which allows lodging (short-term rental) by right if there is a full-time, on-site operator and requires a Special Use Permit if there is no full-time, on-site operator (LDC Section 5.2.2.1 (1) (c)).

The subject property is an approximately 1,201 square foot home, and it is currently being used as a single-family residence. There have been no code violations on the property.

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

The request for a Special Use Permit aims to allow the owner to use the property as a short-term rental without a full-time, on-site operator. Currently, the proposed short-term rental appears to be following the performance and compatibility standards of Section 5.9 of the Land Development Code. The applicant has stated they intend to have quiet hours after 9 PM with a max occupancy of five (5) people and the property provides ample parking.

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

3. PROS and CONS

PROS	CONS
•	•

4. RECOMMENDATION

During the Public Hearing, the Commission heard from a concerned neighbor at 3006 Don Hill Ln. Mr. Castanon spoke in opposition of the request for a short-term rental and stated his concerns with previous tenants that were loud, used drugs, and made he and his family feel like a stranger in their own neighborhood. On November 12, 2025, the Planning and Zoning Commission voted 4-1 (A. Everhart opposing vote) to recommend disapproval of the request for an SUP at 3004 Don Hill Lane. This item was introduced to City Council on December 11, 2025. Council raised questions regarding whether staff maintained an inventory of short-term rentals throughout the City of Taylor and whether a short-term rental ordinance or permit was required. Staff has since begun maintaining an inventory of properties listed on short-term rental platforms such as Airbnb and VRBO. Additionally, an ordinance is currently in development but has not yet been brought forward for consideration.

5. FUNDING SOURCE

N/A

6. TIMELINE

P&Z Commission Public Hearing: November 12, 2025
City Council Public Hearing: December 11, 2025
City Council Action: February 26, 2026

7. OTHER OPTIONS

8. ATTACHMENTS

1. _08_PZ-2025-2591_SUP 304 Don Hill STR Staff Report
2. _07a_PZ 2025-2591 letter of intent
3. _07b_PZ 2025-2591 Location Map
4. _07c_PZ 2025-2591 Current Zoning
5. _07d_PZ 2025-2591 Notification Map
6. PZ-2025-2591_SUP 3004 Don Hill STR SUP_Ordinance
7. PZ-2025-2591-3004 Don Hill Survey_Exhibit A
8. PZ-2025-2591 Proposed Zoning_Exhibit B

9. PZ_2025_2591_Applicant_Letter
10. PZ-2025-2591 PPT

City of Taylor

PZ-2025-2591

Special Use Permit

Staff Report

Item Details

Request:	A request to obtain a Special Use Permit to use the property as lodging (short-term rental) without a full-time, on-site operator.
Legal Description:	A property generally located at 3004 Don Hill Lane, legally described as 0.027 acres of land, situated in Rob Roy Estates, Block C, Lot 94, more particularly described by Williamson Central Appraisal District Parcel R427227, Taylor, Williamson County, Texas
Applicant:	Joan Maxfield
Applicant/ Property Owner(s):	Laura Alcaraz
Responsible Staff:	Preston Gunn
Staff Recommendation:	Approval of the requested Special Use Permit with a 1-year limit.

Overview of Applicant's Request & Background

The applicant is requesting a Special Use Permit to allow lodging (short-term rental) without a full-time, on-site operator. The Place Type zoning for the subject property is P3 Neighborhood which allows lodging (short-term rental) by right if there is a full time, on-site operator and requires a Special Use Permit if there is no full time, on-site operator (LDC Section 5.2.2.1 (1) (c)).

The subject property is approximately 1,201 square foot home and it is currently being used as a single-family residence. There have been no code violations on the property.

Location:

The subject property is located mid-block at 3004 Don Hill Drive. The neighborhood is north of Mallard Lane and west of Naomi Paseman Elementary school.

Physical and Natural Features:

The subject property consists of 0.027-acre lot in an established neighborhood of similar sized lots. The home consists of three bedrooms, two bathrooms, a two-car garage, and a driveway that can accommodate up to four cars.

Growth Sector Designations:

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

Future Land Use and Zoning Designations:

The subject properties are located within the Infill Neighborhood Sector (G-4) which consists of areas within the city that are already developed and served by infrastructure. It encourages new development to match existing development while allowing for incremental increases in density.

The subject property is assigned the Future Land Use designation of Neighborhood Infill which is envisioned for a slight increase in density and smaller neighborhood-oriented retail and services.

The subject property is currently zoned Place Type 3 Neighborhood which allows lodging (short-term rental) by right if there is a full time, on-site operator and requires a Special Use Permit if there is no full time, on-site operator (section 5.2.2.1 (1) (c). This district generally includes low-density residential areas.

The surrounding properties are:

Direction	Zoning District	Growth Sector	Future Land Use	Existing Land Use
North	P3 Neighborhood	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence
South	P3 Neighborhood	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence
East	P3 Neighborhood	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence
West	P3 Neighborhood	Infill Neighborhood Sector (G-4)	Neighborhood Infill	Single Family Residence

Transportation

The subject property gains access off Don Hill Drive, which serves as a neighborhood street; categorized as a low capacity and low speed (20 to 30 mph) street that provides more space for continuously parked vehicles.

Utilities

The subject property is located within the City of Taylor water CCN. There is an 8-inch water line located on Don Hill Drive. The subject property is located within the city's CCN for wastewater services and there is an 8-inch wastewater line located on Don Hill Drive. Utilities are not anticipated to being the limiting factor of this request

Public Notification

As required by the Local Government Code and the City of Taylor Code of Ordinances, all property owners within a 200-foot radius of the subject property were notified of the SUP request. Thirty-Eight (38) notices were mailed to the property owners and a legal notice advertising the public hearing was placed in the Taylor Press on Sunday, October 26, 2025.

Staff Analysis

The request for a Special Use Permit aims to allow the owner to use the property as a short-term rental without a full-time, on-site operator.

Currently, the proposed short-term rental appears to be following the performance and compatibility standards of Section 5.9 of the Land Development Code. The applicant has stated they intend to have quiet hours after 9 PM with a max occupancy of five (5) people and the property provides ample parking.

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

Planning and Zoning Commission Recommendation

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

Is the Special Use Permit consistent with the Comprehensive Plan?

- The Special Use Permit request is consistent with the Comprehensive Plan as it provides an incremental increase in density.

Is the Special Use Permit compatible with the surrounding area?

- The use is compatible with the area. There is another SUP for a short-term rental in the area which has caused no code enforcement cases or any known complaints from the adjacent residences.

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

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

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

- Public utilities are available in the area.

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

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

Attachments:

a. Letter of Intent from Applicant
b. Location Map
c. Zoning Map
d. Notification Map
e. Ordinance 2026-02
    a. Survey – Exhibit A
    b. Proposed Zoning Map – Exhibit B

Laura Alcaraz
3004 Don Hill Ln
Taylor, TX [ZIP Code]
512-913-3182
Laura.alcaraz@live.com

August 28, 2025
City of Taylor
Planning and Development Department
400 Porter Street
Taylor, TX 76574

Short-Term Rental at 3004 Don Hill Ln, Taylor, TX
Dear City of Taylor Planning and Development Department,
I am writing to formally express my intent to operate a short-term rental at my residence located at **3004 Don Hill Ln, Taylor, Texas**, through a platform such as Airbnb.

The proposed short-term rental will meet the following conditions:
• The **entire home** will be made available for rent.
• The **maximum occupancy** will be limited to **5 overnight guests**.
• **Check-in time** will be **3:00 PM**, and **check-out time** will be **10:00 AM**.
• **Pets will not be allowed**, and **no special events or parties** will be permitted on the premises.
• **Quiet hours** will be strictly enforced from **9:00 PM to 8:00 AM** daily.
• The property is equipped with **functioning smoke detectors and carbon monoxide alarms**, in compliance with safety standards.

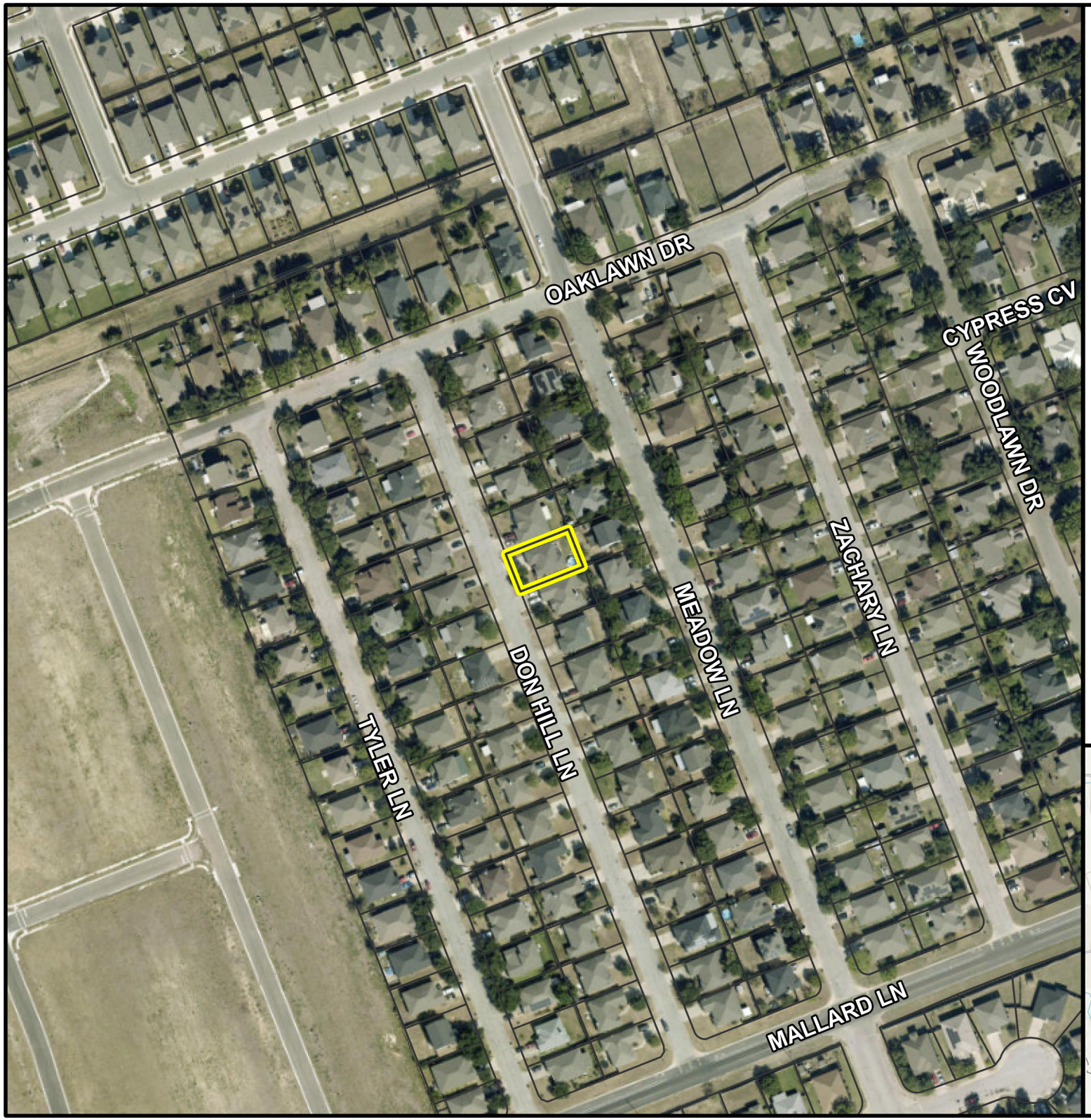
I intend to maintain the property in a safe, clean, and respectful manner and will ensure that all guests adhere to the rules and expectations listed above.

Please let me know if any additional documentation or inspections are required as part of the approval process. I appreciate your time and consideration in reviewing my application for short-term rental operation.

Sincerely owners,

Laura Alcaraz

JoseM Moreno



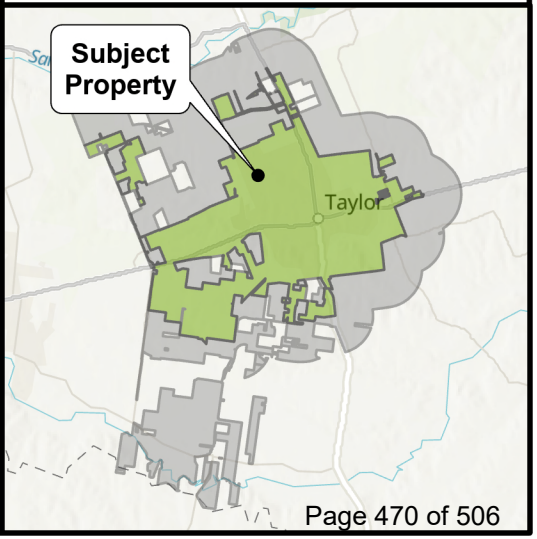
Taylor Texas
CITY OF TAYLOR TX

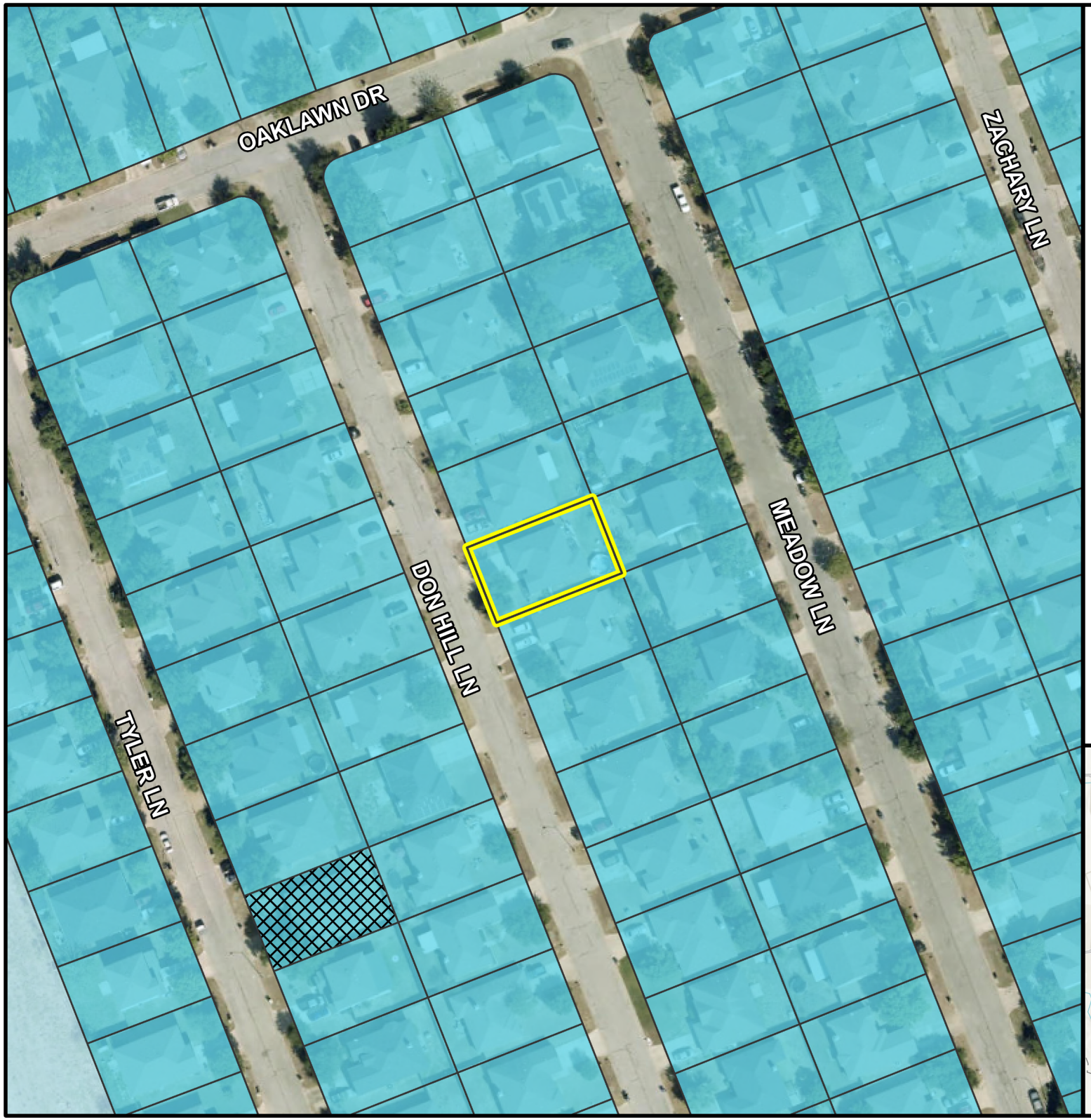
PZ-2025-2591

3004 Don Hill Lane
Special Use Permit
Location Map
Approximately 0.1 acres

Subject Property
Parcel Boundary

0 200 400
Feet





PZ-2025-2591

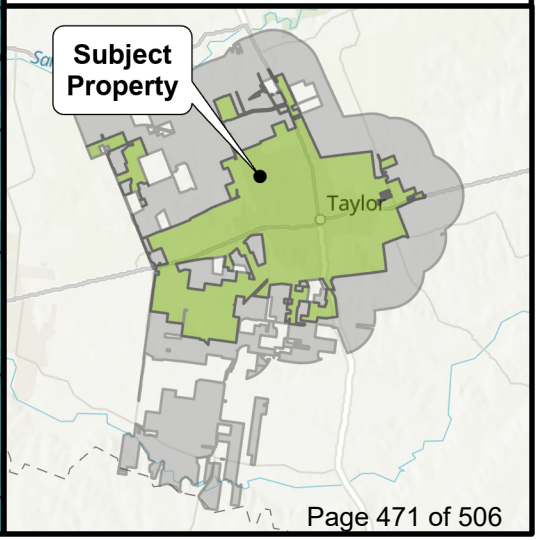
3004 Don Hill Lane
Special Use Permit
Current Zoning Map
Approximately 0.1 acres

- Subject Property
- Parcel Boundary
- Special Use Permit

Place Type Zoning

- P2.5: Large Lot
- P3: Neighborhood

0 100 200
Feet

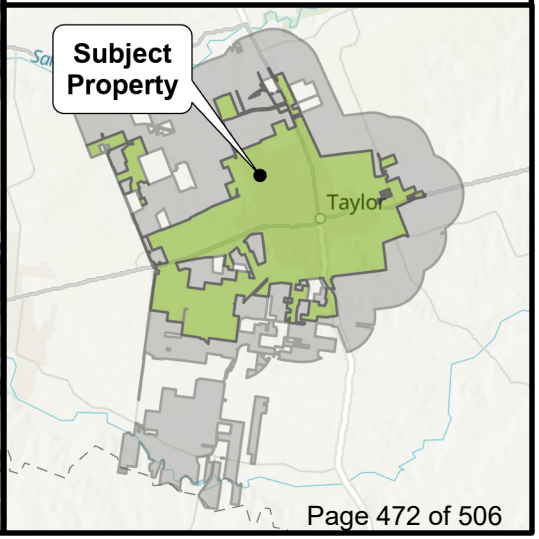


PZ-2025-2591

3004 Don Hill Lane
Special Use Permit
Notification Map
Approximately 0.1 acres

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

0 150 300
Feet



ORDINANCE NO. 2026-02

AN ORDINANCE APPROVING A SPECIAL USE PERMIT FOR A SHORT-TERM RENTAL GENERALLY LOCATED AT 3004 DON HILL LANE, MORE PARTICULARLY DESCRIBED BY THE WILLIAMSON CENTRAL APPRAISAL DISTRICT PARCEL R427227, ROB ROY, BLOCK C, LOT, TAYLOR, WILLIAMSON COUNTY, TEXAS, TO SHOW THE SPECIAL USE PERMIT APPROVED HEREIN; PROVIDING A SAVINGS CLAUSE.

WHEREAS, the Taylor City Council conducted a public hearing on December 11, 2025, to consider the request made by the applicant, whose property is legally described in Exhibit "A" attached hereto and incorporated by reference herein for all purposes ("Property"), to request a Special Use Permit (SUP) for a short term rental, which is a use required to obtain a Special Use Permit to grant approval within the P3 – Neighborhood Place Type; and

WHEREAS, the Planning and Zoning Commission, after proper notice, conducted a public hearing on November 12, 2025, to consider the Special Use Permit, and recommended approval of the zoning change with a renewal in one (1) year to address any code enforcement issues if any, to the City Council; and

WHEREAS, the City Council, after the public hearing, approves the request for the Property Special Use Permit.

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 3004 Don Hill Lane is approved for a Special Use Permit for a Short-Term Rental.

Change of Information:

Any change of information provided in a short-term rental application form must be reported to the City within ten (10) days and be continuously updated as changes occur

Transferability:

A short-term rental permit is not transferable and shall not be assigned nor transferred to another person or entity. Any attempt to transfer a permit or attempt to use another person's permit may be grounds for revocation of a permit.

Expiration; Renewals:

a. A short-term rental permit expires upon the earlier of the following occurrences:
    1. One (1) year after the date of issuance; or
    2. When the ownership of the short-term rental changes.

b. An owner shall file an application to renew a short-term rental permit in the form provided by the City at least thirty (30) days prior to the expiration of the current permit.

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

SECTION 4. All other terms and conditions contained in the official zoning map, except as amended herein, shall continue and remain in full force and effect.

SECTION 5. Should any section, paragraph, clause, phrase, or provision of this Ordinance be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part of the provisions thereof, other than the part so decided to be invalid or unconstitutional.

SECTION 6. In accordance with Article VIII of the City Charter, Ordinance 2026-02 was introduced before the Taylor City Council on the 11th day of December 2025.

PASSED, APPROVED, and ADOPTED on the _____ day of _____, 2026.

_____
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. 2026-02, passed and approved by the City Council of the City of Taylor, Texas, on the _____ day of _____ 2026, 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 _____ 2026.

_____
Lucy Aldrich
City Clerk

EXHIBIT A

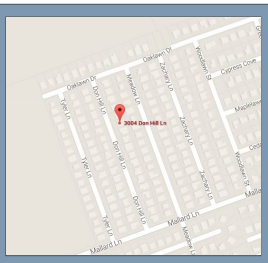
(Legal Description/Survey)

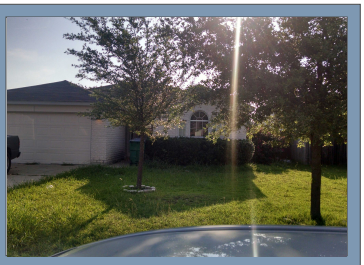
Authentisign ID: 5DA81382-804F-EF11-86C3-0022482708E1

PREPARED BY:

EXACTA
TEXAS SURVEYORS, INC.

7416 Canal Drive, Lake Worth, FL 33467
LB# 10193731 | exacta365.com | p: 866.735.1916 | f: 866.744.2882



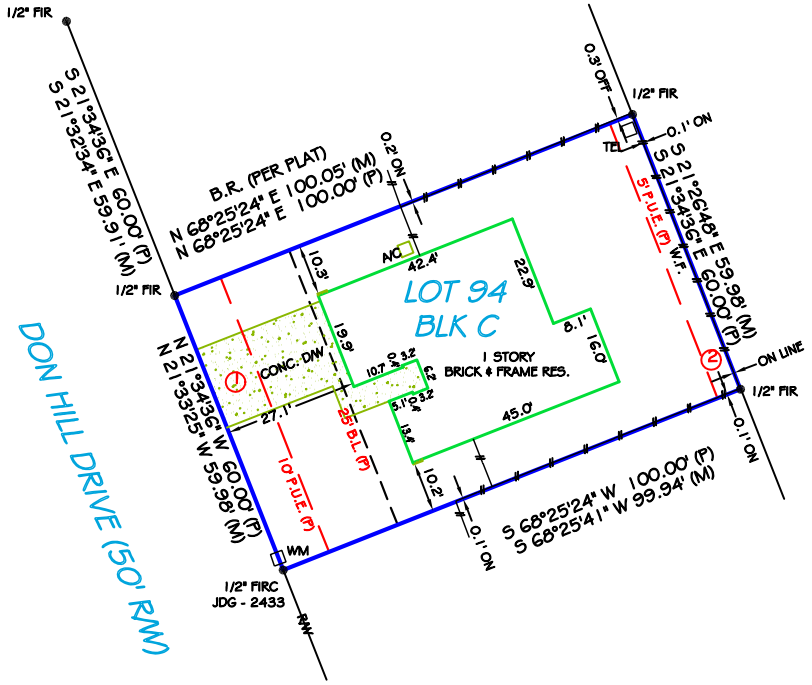


PROPERTY ADDRESS: 3004 DON HILL DRIVE TAYLOR, TEXAS 76574

SURVEY NUMBER: 1606.0597

FIELD WORK DATE: 6/8/2016 REVISION DATE(S): (REV.0 6/10/2016)

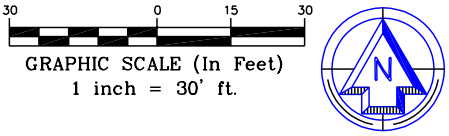
1606.0597
BOUNDARY SURVEY
WILLIAMSON COUNTY



NOTES:
FENCE OWNERSHIP NOT DETERMINED
P.U.E. = PUBLIC UTILITY EASEMENT

1.) SUBJECT TO APPLICABLE RESTRICTIVE TERMS, CONDITIONS, STIPULATIONS AND COVENANTS RECORDED IN CABINET W, SLIDE 101, PLAT RECORDS; DOCUMENTS NOS. 2002059311 AND 2003051126, OFFICIAL RECORDS; WILLIAMSON COUNTY, TEXAS.

I HEREBY CERTIFY THAT: THIS PLAT REPRESENTS THE RESULTS OF A SURVEY MADE ON THE GROUND ON THE 8th DAY OF JUNE, 2016; ALL EASEMENTS AND RIGHTS-OF-WAY SHOWN ON THE PLAT AND SET FORTH WITHIN THE TITLE COMMITMENT ISSUED BY CHICAGO TITLE INSURANCE COMPANY, GF NO. CTA-07-CTA1600868JP, EFFECTIVE MAY 2, 2016, ARE SHOWN OR NOTED HEREON; THERE ARE NO VISIBLE ENCROACHMENTS OR OVERLAPPING OF IMPROVEMENTS EXCEPT AS SHOWN HEREON; THE PROPERTY HAS ACCESS TO A DEDICATED RIGHT-OF-WAY PER PLAT.



Use of This Survey for Purposes other than Intended, Without Written Verification, will be at the User's Sole Risk and Without Liability to the Surveyor.
Nothing hereon shall be Construed to Give ANY Rights or Benefits to Anyone Other than those Certified.

FLOOD INFORMATION:
BY PERFORMING A SEARCH WITH THE LOCAL GOVERNING MUNICIPALITY OR WWW.FEMA.GOV, THE PROPERTY APPEARS TO BE LOCATED IN ZONE X. THIS PROPERTY WAS FOUND IN THE CITY OF TAYLOR, COMMUNITY NUMBER 480670, DATED 09/26/08.

POINTS OF INTEREST
1. CONCRETE DRIVEWAY OVER 10' PUBLIC UTILITY EASEMENT 2. WOOD FENCE OVER 5' PUBLIC UTILITY EASEMENT

CLIENT NUMBER: CTA1600868 DATE: 6/10/2016

BUYER: EAGLE BANK

SELLER: VANESSA M. SCHAFFER

CERTIFIED TO: EAGLE BANK; CHICAGO TITLE OF TEXAS; CHICAGO TITLE INSURANCE COMPANY

This is page 1 of 2 and is not valid without all pages.

POWERED BY:
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EXACTA
TEXAS SURVEYORS, INC.
LB# 10193731
exacta365.com
p: 866.735.1916
f: 866.744.2882
7416 Canal Drive, Lake Worth, FL 33467

Authentisign ID: 5DA81382-804F-EF11-86C3-0022482708E1

LEGAL DESCRIPTION:

LOT 94, BLOCK C, ROB ROY ESTATES, A SUBDIVISION IN WILLIAMSON COUNTY, TEXAS, ACCORDING TO THE MAP OR PLAT RECORDED IN CABINET W, SLIDE 101, OF THE PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS.

JOB SPECIFIC SURVEYOR NOTES:

THE BEARING REFERENCE OF NORTH 68 DEGREES 25 MINUTES 24 SECONDS EAST IS BASED ON THE NORTHWESTERLY LINE OF LOT 94, BLOCK C, OF ROB ROY ESTATES, ACCORDING TO THE PLAT THEREOF, AS RECORDED IN CABINET W, SLIDE 101, OF THE PLAT RECORDS OF WILLIAMSON COUNTY, TEXAS.

GENERAL SURVEYOR NOTES:

1. Firm Branch #10193731 is physically located at 7416 Canal Drive in Lake Worth, FL 33467.
2. The Legal description used to perform this survey was supplied by others. This survey does not determine or imply ownership.
3. Due to varying construction standards, house dimensions are approximate.
4. This survey is exclusively for the use of the parties to whom it is certified. It is not transferable to additional institutions or subsequent owners.
5. This property subject to any and all recorded and unrecorded easements. Surveyor has made no investigation or independent search for easements of record, encumbrances, restrictive covenants or ownership title evidence.
6. If there is a septic tank, well or drain field on this survey, the location of such items was shown to us by others and are not verified.
7. Any additions or deletions of this 2 page survey document are strictly prohibited. Use of this survey beyond the purpose of the transfer of title without written authorization of the signing surveyor is prohibited.
8. Any FEMA flood zone data contained on this survey is for informational purposes only. Research to obtain such data was performed at www.fema.gov.
9. Dimensions are in feet and decimals thereof.
10. All pins marked as set are 5/8" or 1/2" diameter, 18" iron rebar, with "EXACTA" cap.
11. This survey only shows improvements found above ground. Underground footings, utilities and encroachments are not located on this survey map.
12. The information contained on this survey has been performed exclusively, and is the sole responsibility, of Exacta Surveyors. Additional logos or references to third party firms are for informational purposes only.
13. Points of Interest (POI's) are selected above- ground improvements which may be in contact with boundary, building setbacks or easement lines, as defined by the parameters of this survey. There may be additional POI's which are not shown, not called-out as POI's, or which are otherwise unknown to the surveyor . These POI's may not represent all items of interest to the viewer.
14. Utilities shown on the subject property may or may not indicate the existence of recorded or unrecorded utility easements.
15. House measurements should not be used for new construction or planning. Measurements should be verified prior to such activity.

LEGEND:

SURVEYOR'S LEGEND

LINETYPES: (UNLESS OTHERWISE NOTED)

BOUNDARY LINE
STRUCTURE
CENTERLINE
CHAIN-LINK or WIRE FENCE
EASEMENT
EDGE OF WATER
IRON FENCE
OVERHEAD LINES
SURVEY TIE LINE
WALL OR PARTY WALL
WOOD FENCE
VINYL FENCE

SURFACE TYPES: (UNLESS OTHERWISE NOTED)

ASPHALT
BRICK or TILE
CONCRETE
COVERED AREA
WATER
WOOD

SYMBOLS: (UNLESS OTHERWISE NOTED)

BENCH MARK
CENTERLINE
CENTRAL ANGLE or DELTA
COMMON OWNERSHIP
CONTROL POINT
CONCRETE MONUMENT
CATCH BASIN
ELEVATION
FIRE HYDRANT
FND OR SET MONUMENT
GUYWIRE OR ANCHOR
MANHOLE
TREE
UTILITY OR LIGHT POLE
WELL

A/C	AIR CONDITIONING
B.R.	BEARING REFERENCE
B.C.	BLOCK CORNER
B.F.P.	BACKFLOW PREVENTOR
BLK.	BLOCK
BLDG.	BUILDING
BM	BENCHMARK
B.R.L.	BUILDING RESTRICTION LINE
BSMT.	BASEMENT
BW	BAY/BOX WINDOW
(C)	CALCULATED
C	CURVE
CATV	CABLE TV. RISER
C.B.	CONCRETE BLOCK
CHIM.	CHIMNEY
C.L.F.	CHAIN LINK FENCE
C.O.	CLEAN OUT
CONC.	CONCRETE
COR.	CORNER
CSW	CONCRETE SIDEWALK
C.V.G.	CONCRETE VALLEY GUTTER
CL	CENTER LINE
C/P	COVERED PORCH
C/S	CONCRETE SLAB
(D)	DEED
D.F.	DRAIN FIELD
DW	DRIVEWAY
ELEV.	ELEVATION
ENCL.	ENCLOSURE
ENT.	ENTRANCE
EM	ELECTRIC METER
E.O.P.	EDGE OF PAVEMENT
E.O.W.	EDGE OF WATER
EUB	ELECTRIC UTILITY BOX
(F)	FIELD
FCM	FND. CONCRETE MONUMENT
FDH	FOUND DRILL HOLE
F.F.	FINISHED FLOOR
FIP	FOUND IRON PIPE
FIPC	FOUND IRON PIPE & CAP
FIR	FOUND IRON ROD
FIRC	FOUND IRON ROD & CAP
FN	FOUND NAIL
FNHD	FOUND NAIL & DISC
FND.	FOUND
FPKN	FOUND PARKER-KALON NAIL
FPKND	FOUND PK NAIL & DISK
FRRSPK	FOUND RAILROAD SPIKE
GAR.	GARAGE
GM	GAS METER

ID.	IDENTIFICATION
ILL.	ILLEGIBLE
INST.	INSTRUMENT
INT.	INTERSECTION
L	LENGTH
LB#	LICENSE # - BUSINESS
LS#	LICENSE # - SURVEYOR
(M)	MEASURED
M.B.	MAP BOOK
M.E.S.	MITERED END SECTION
M.F.	METAL FENCE
N.R.	NON RADIAL
N.T.S.	NOT TO SCALE
O.C.S.	ON CONCRETE SLAB
O.G.	ON GROUND
OPP	OUTSIDE OF SUBJECT PARCEL
OH.	OVERHANG
O/H.	OVERHEAD LINES
ON	INSIDE OF SUBJECT PARCEL
O.R.B.	OFFICIAL RECORD BOOK
O.R.V.	OFFICIAL RECORD VOLUME
O/A	OVERALL
O/S	OFFSET
(P)	PLAT
P.B.	PLAT BOOK
P.C.	POINT OF CURVATURE
P.C.C.	POINT OF COMPOUND CURVATURE
P.C.P.	PERMANENT CONTROL POINT
P/E	POOL EQUIPMENT
PG.	PAGE
P.I.	POINT OF INTERSECTION
PLS	PROFESSIONAL LAND SURVEYOR
PLT	PLANTER
P.O.B.	POINT OF BEGINNING
P.O.C.	POINT OF COMMENCEMENT
P.P.	PINCHED PIPE
P.R.C.	POINT OF REVERSE CURVATURE
P.R.M.	PERMANENT REFERENCE MONUMENT
PSM	PROFESSIONAL SURVEYOR AND MAPPER
P.T.	POINT OF TANGENCY
R	RADIUS or RADIAL
(R)	RECORD
RGE.	RANGE
RES.	RESIDENCE
R/W	RIGHT OF WAY
(S)	SURVEY
S.B.L.	SETBACK LINE
S.C.L.	SURVEY CLOSURE LINE
SCR.	SCREEN

SEC.	SECTION
SEP.	SEPTIC TANK
SEW.	SEWER
SIGD	SET GLUE DISC
SIRC	SET IRON ROD & CAP
SNHD	SET NAIL & DISC
SQ.FT.	SQUARE FEET
STY.	STORY
S.T.L.	SURVEY TIE LINE
SV	SEWER VALVE
SW	SIDEWALK
S.W.	SEAWALL
TBM	TEMPORARY BENCHMARK
TEL.	TELEPHONE FACILITIES
T.O.B.	TOP OF BANK
TWP.	TOWNSHIP
TX	TRANSFORMER
TYP.	TYPICAL
U.R.	UTILITY RISER
W/C	WITNESS CORNER
W/F	WATER FILTER
W.F.	WOODEN FENCE
WM	WATER METER/VALVE BOX
W/V	WATER VALVE
V.F.	VINYL FENCE

A.E.	ACCESS EASEMENT
ANE.	ANCHOR EASEMENT
C.M.E.	CANAL MAINTENANCE ESMT.
C.U.E.	COUNTY UTILITY ESMT.
D.E.	DRAINAGE EASEMENT
D.U.E.	DRAINAGE AND UTILITY ESMT.
ESMT.	EASEMENT
I.E.E.E.	INGRESS/EGRESS ESMT.
IRR.E.	IRRIGATION EASEMENT
L.A.E.	LIMITED ACCESS ESMT.
L.B.E.	LANDSCAPE BUFFER ESMT.
L.E.	LANDSCAPE ESMT.
L.M.E.	LAKE OR LANDSCAPE MAINTENANCE EASEMENT
M.E.	MAINTENANCE EASEMENT
P.U.E.	PUBLIC UTILITY EASEMENT
R.O.E.	ROOF OVERHANG ESMT.
S.W.E.	SIDEWALK EASEMENT
S.W.M.E.	STORM WATER MANAGEMENT ESMT.
T.U.E.	TECHNOLOGICAL UTILITY ESMT.
U.E.	UTILITY EASEMENT

ELECTRONIC SIGNATURE:

In order to "Electronically Sign" all of the PDFs sent by STARS, you must use a hash calculator. A free online hash calculator is available at http://www.fileformat.info/tool/md5sum.htm. To Electronically Sign any survey PDF: 1. Save the PDF onto your computer. 2. Use the online tool at http://www.fileformat.info/tool/md5sum.htm to browse for the saved PDF on your computer. 3. Select the Hash Method as SHA. 4. Click Submit. Your PDF is electronically signed if all of the characters in the SHA-1 code submitted by STARS matches the code which is produced by the hash calculator. If they match exactly, your PDF is electronically signed. If the codes do not match exactly, your PDF is not authentic.

PRINTING INSTRUCTIONS:

1. While viewing the survey in Adobe Reader, select the "Print" button under the "File" tab.
2. Select a printer with legal sized paper.
3. Under "Print Range", click select the "All" toggle.
4. Under the "Page Handling" section, select the number of copies that you would like to print.
5. Under the "Page Scaling" selection drop down menu, select "None."
6. Uncheck the "Auto Rotate and Center" checkbox.
7. Check the "Choose Paper size by PDF" checkbox.
8. Click OK to print.

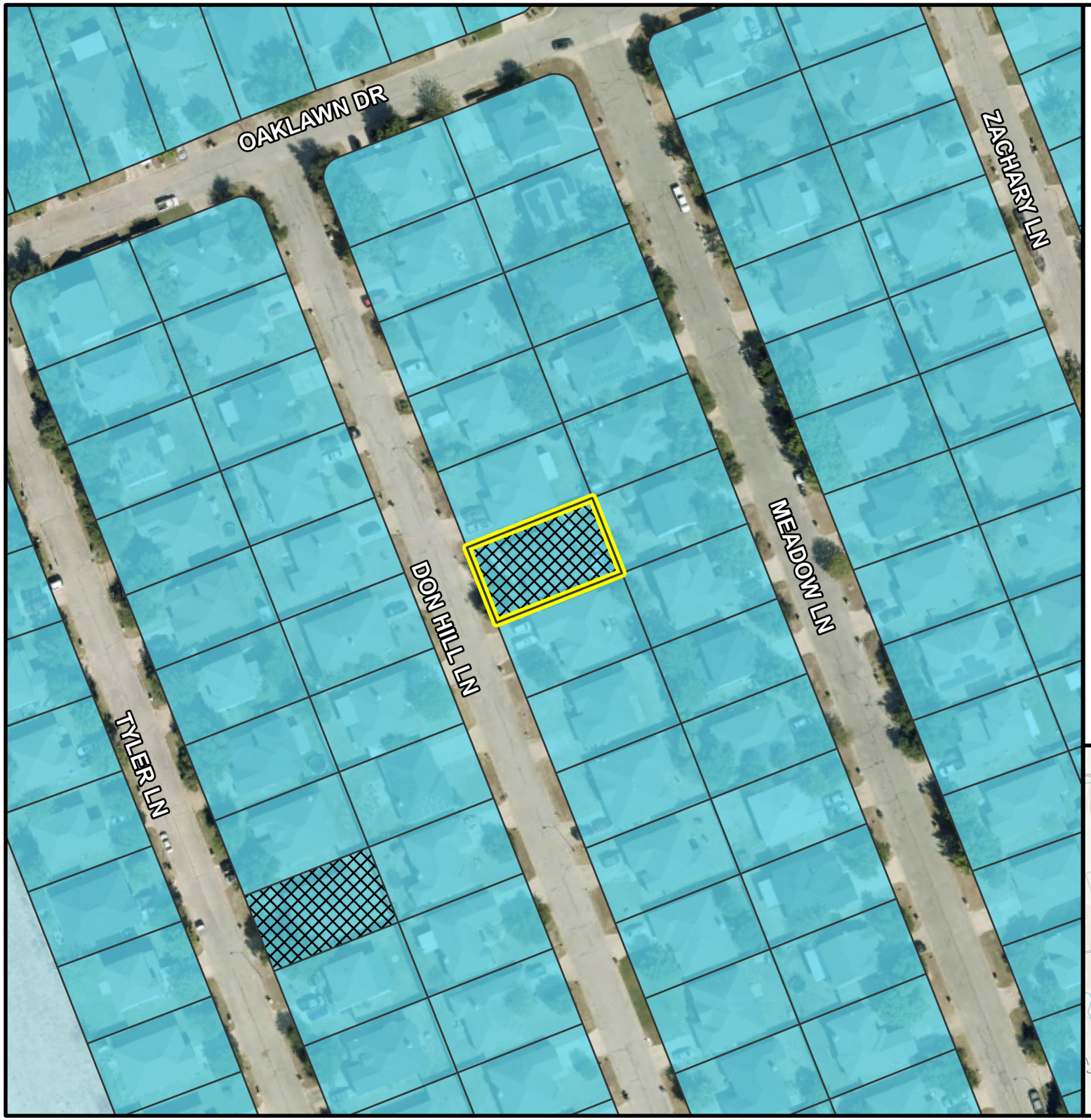
TO PRINT IN BLACK + WHITE:

1. In the main print screen, choose "Properties".
2. Choose "Quality" from the options.
3. Change from "Auto Color" or "Full Color" to "Gray Scale".

OFFER VALID ONLY FOR:
EAGLE BANK

EXACTA
25% off
ANY FUTURE SURVEYING SERVICES ON THIS PROPERTY
*Offer only valid for the buyer listed on the first page of survey & only for updates in relationship to existing improvements. Offer not valid for brand new construction & total discount not to exceed $500

EXACTA EXACTA TEXAS SURVEYORS, INC.
LB# 10193731
exacta365.com
p: 866.735.1916
f: 866.744.2882
7416 Canal Drive, Lake Worth, FL 33467



PZ-2025-2591

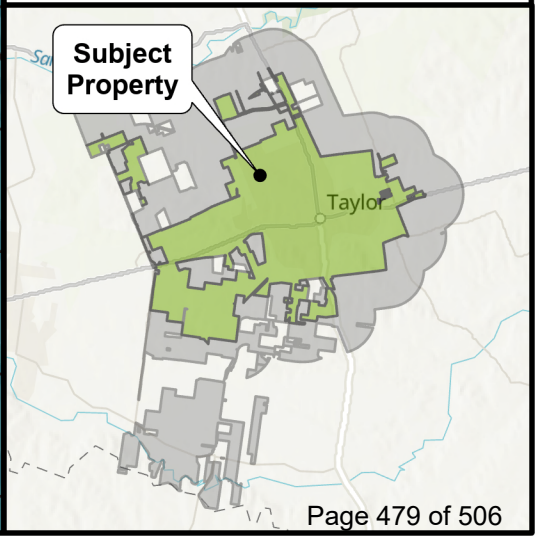
3004 Don Hill Lane
Special Use Permit
Proposed Zoning Map
Approximately 0.1 acres

- Subject Property
- Parcel Boundary
- Special Use Permit

Place Type Zoning

- P2.5: Large Lot
- P3: Neighborhood

0 100 200
Feet



Thank you for the opportunity to speak regarding our permit.

I would like to begin by sharing the heart behind this project. This home has always been a **family vision and a dream project** for my wife and me. Our goal was and is to create a **safe, welcoming, and comfortable place** for people visiting Taylor—whether they are here for work, visiting friends or family, attending a local event, or simply enjoying what Taylor has to offer. At no point was our intention to cause concern or disruption to our neighbors.

As I mentioned during the last meeting, I would like to briefly revisit and address the concerns raised, particularly those related to feeling unsafe, being loud and the alleged use of recreational drugs by previous guests. I want to be very clear that these concerns are taken seriously. As a husband and a parent of two children, I am not dismissing or minimizing them in any way. Safety concerns can arise anywhere, even in public spaces that families frequent. While we cannot control every external factor, we can control how we manage our property and ensure we are taking responsible measures to protect both neighbors and guests.

When we purchased this property, we did so knowingly, understanding that it is located in a non-HOA neighborhood. With that comes a certain reality: different uses may exist, and not everything can be controlled. Even in gated or HOA communities, safety challenges can still arise. Based on my experience as a service member and first responder, I recognize the importance of proactive measures and personal responsibility in any neighborhood. We currently live in an HOA neighborhood ourselves, and we still experience the same issues from time to time. The presence of rules does not eliminate human behavior.

We all are exposed to risk every day—at work, school, at the grocery store, or even while riding in a car. We cannot control the actions of others. What we *can* control is how we respond, how we protect our family, and how we take responsibility for our own actions.

This same principle applies to hosting or as a landlord. We do not have control over other people's choices. Whether someone stays at our home or another short-term rental, they will still make their own decisions. What we can do—and what we actively do—is enforce clear rules, follow Airbnb's policies and guidelines, and act immediately when issues arise.

As hosts, we have strict house rules. Before guests ever check in, they are reminded that **no recreational drugs, no firearms, no parties, and no excessive noise** are permitted. These rules exist for one reason: to protect our neighbors and our guests. If a rule is violated, we take action. If necessary, we contact the Police Department, report the issue to Airbnb, and ensure that the guest is not welcomed back or not recommended to other hosts. For instance, the one time what appeared to be found marijuana, we called local authorities and notify Airbnb of guests violating

our rules and a report was created. These concerns are not limited to short-term rentals; long-term rentals can experience the same challenges. Regardless we don't have control over guests or tenants actions. Our priority has always been and will be safety, respect, and accountability.

I would also like to address the issue involving our neighbor's dog trespassing onto our property. Prior to the more serious incident, We have guest messages documenting this, including one guest who noted that dogs were present in the backyard during their stay. Unfortunately, there was also an incident where a guest was bitten. Documentation of this was submitted.

As a dog owner myself, I understand responsibility. I know that if my dog damages a fence or trespasses onto a neighbor's property, that responsibility falls on me. That is part of having values, principles, and accountability. If my dog caused damage, If my dog entered a neighbor's yard, I would correct the issue.That is simply taking ownership and control of my dog.

Regarding the citations that were issued to our neighbor, multiple violations indicate multiple opportunities to address an ongoing issue. Law enforcement does not issue citations without cause. Accountability matters, whether it applies to neighbors, guests, tenants or ourselves.

In our own case, when we learned that a permit was required to operate as a short-term rental, we immediately removed our property from the Airbnb platform and stopped taking reservations. We did not continue operating knowingly without a permit. We took responsibility and followed the process. If fees are required, we will pay them. That is part of taking ownership and accountability.

At the end of the day, this project was and is built on **family values, hospitality, and respect for the community**. We are not here to create problems. We are here to provide housing, welcome visitors to Taylor, and contribute positively to what Taylor has to offer while enforcing rules, taking responsibility, and working cooperatively with the City, law enforcement.

To clarify, our application is for a short-term rental permit only and is not intended to allow event or venue use.

Thank you for your time!

Jose M Moreno & Laura S Alcaraz

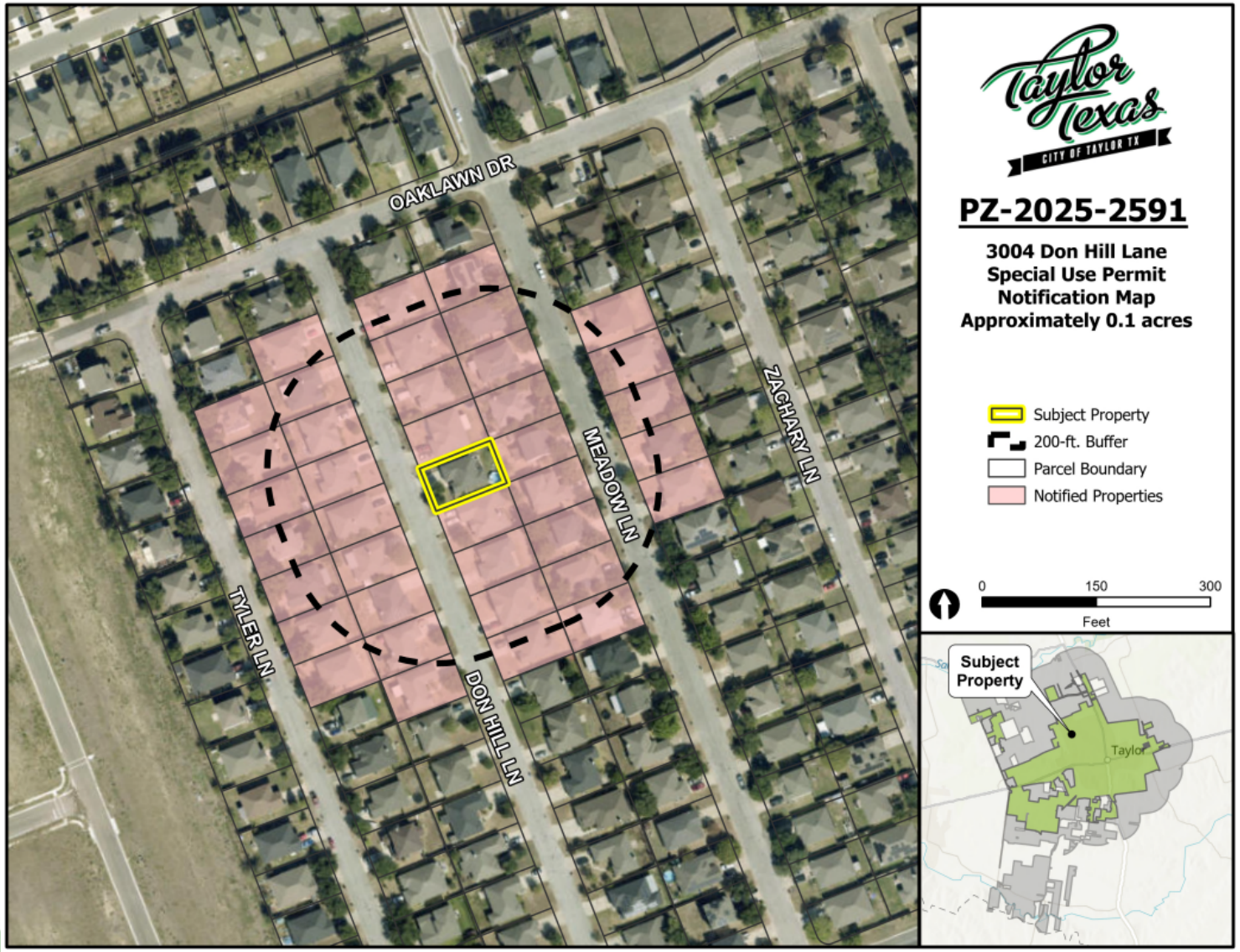
[redacted]

PZ-2025-2591

Special Use Permit for a Short-Term Rental
3004 Don Hill Lane

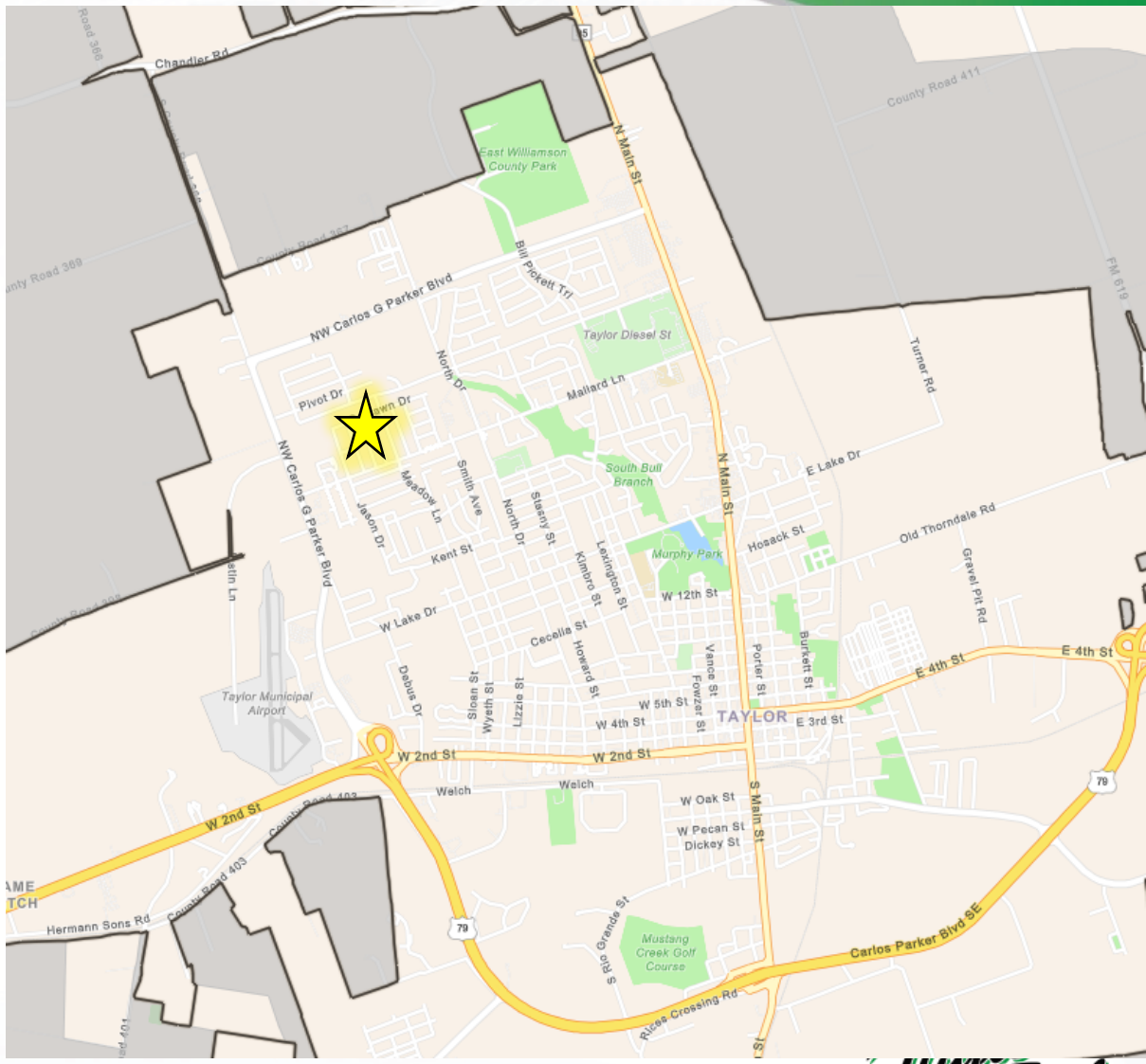
Location Map

Notification Map



- 38 notices were sent out to adjacent property owners within 200 ft. of the subject property.
- Staff received no responses in opposition and none for approval of the request from the notified parties.

Site in Context

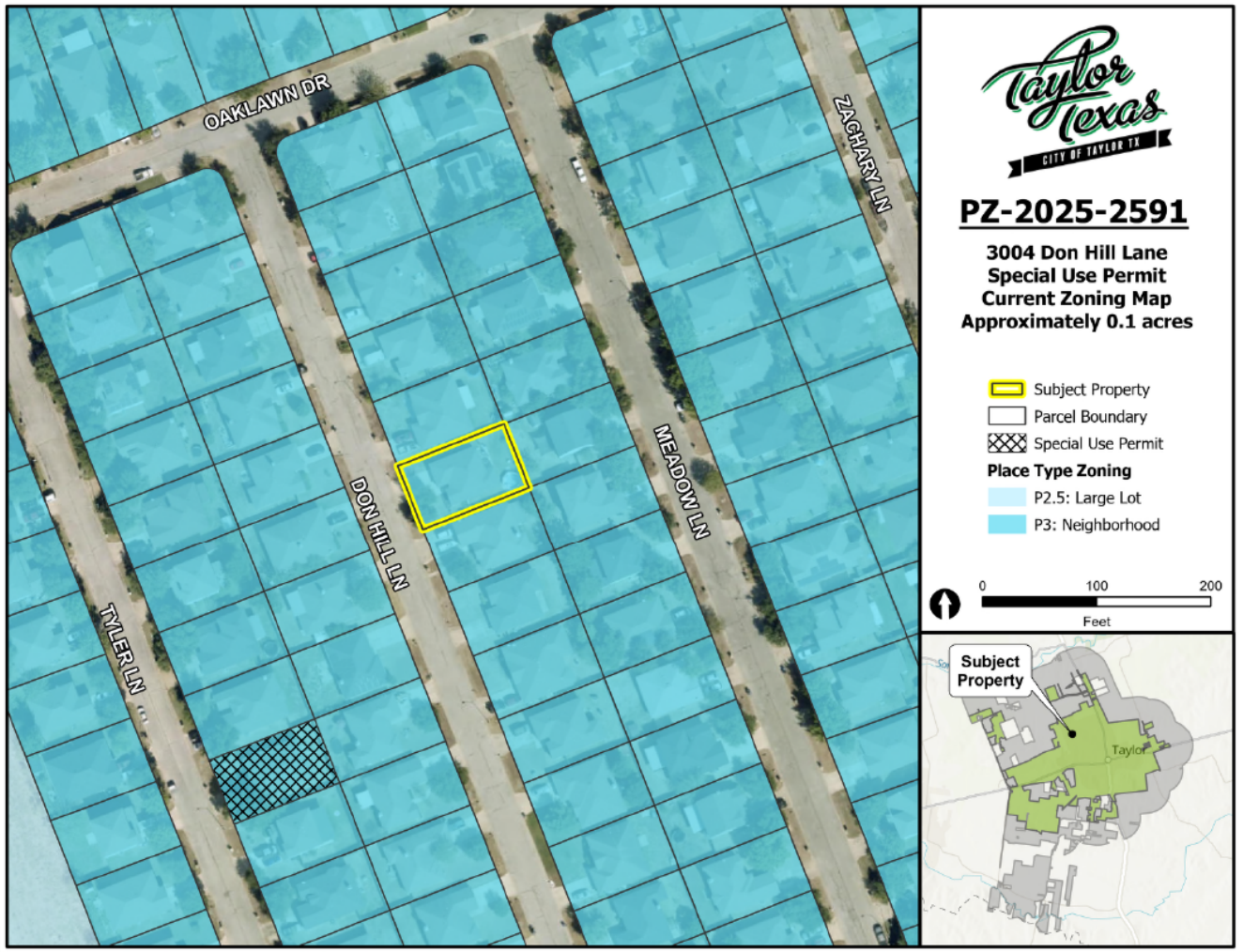


☆ **Site Location**

Why an S.U.P is need

Section 5.2.2.1 RESIDENTIAL BUILDING TYPES
Within residential buildings the following uses are permitted with the stated limitations.

1. P2, P2.5, **P3**, P3M
    a. Dwelling
    b. Home Occupation
    c. **Lodging with a full time, on-site operator. Special Use Permit without a full time, on-site operator**
    d. Accessory Commercial Use with Special Use Permit



Operations

The Applicant proposed operation of site

1. Max capacity of 5 people
2. No Pets allowed
3. Guests are not permitted to host special events or parties
4. Quiet hours from 9:00PM to 8:00AM

Changes in Staff Recommendation

1. Reduction from 3 years to 1 year.
2. A renewal permit will need to be submitted each year to permit the use of a short-term rental.
3. Short-term rentals will have a permit to post to show compliance.

P&Z Recommendation

On November 12, 2025, the Planning and Zoning Commission voted (4-1) to recommend Disapproval the request for lodging (short-term rental) without a full time, on-site operator for a term of one (1) year.

Previous City Council meeting

On December 11, 2025, the City Council had a public hearing on the request. Applicant Jose Moreno-Pena spoke in support. David Castanon spoke against the SUP.

Council discussed creating an inventory of short-term rentals throughout the City and process for an ordinance or permit. Staff has since created an inventory of properties. Additionally, an ordinance is currently in development which will be brought for consideration on a future agenda.

The Ordinance was introduced and no action was taken.

City Council Meeting
February 26, 2026
Transmittal Letter

STRATEGIC PILLAR
Streets/Infrastructure

Agenda Item Number: 15.

Agenda Title: **Receive an update on field services and Local Drainage Project Updates**

Council Action to be Taken: Receive an update on field services and Local Drainage Project Updates

Department Submitted: Public Works

Staff Contact: Jacob Walker, City Engineer
HDR

1. PURPOSE / DESCRIPTION

Capital Improvement Projects occur throughout the city & differ in the level of impact and disturbance on residents. Projects typically require data collection to occur prior or during the design process; this is when you will see survey crews setting flags, laying down paint, and tagging trees.

The purpose of this item is to present an update on field services and an update on the Local Drainage Projects.

Field Services:

- Summary and visuals for the following field services that are commonly used for design and construction projects:
    - Survey Markings
    - SUE Markings
    - Tree Tagging
    - Geotechnical Boring Rig

Drainage Project Update:

- Summary and visual for the following drainage projects currently in design and construction

- Tammi Lane
- Velmas Drive
- Burkett Street
- Kimbro/Shaw Drainage Improvements
- Travis and Franklin Drainage Improvements

2. STAFF ANALYSIS / BACKGROUND / PRIOR COUNCIL ACTIONS

Donna Channel and T&F construction contract approved by council on October, 14th, 2025.
Task Order 47 approved by council on March 28th, 2024.
Task Order 47 amendment approved by council on January 8th, 2026.
Kimbro Shaw Design Task Order approved by council on December 11th, 2025.

3. PROS and CONS

PROS	CONS
• Provides background information on design phase field services • Provides update on drainage project status	• No foreseeable cons

4. RECOMMENDATION

Receive the presentation as presented.

5. FUNDING SOURCE

2024 CO Bond, 2025 CO Bond, General Land Office (GLO) & Texas Water Development Board (TWDB) Grants

6. TIMELINE

Field Services to continue through the spring. Construction of the drainage projects will continue until the end of 2027.

7. OTHER OPTIONS

Reject presentation.

8. ATTACHMENTS

1. SLIDES_Local Drainage Council Update_20260226

Field Design Services
and
Local Drainage Project Update

City of Taylor Council Meeting
February 26th, 2026
Jacob Walker, P.E.

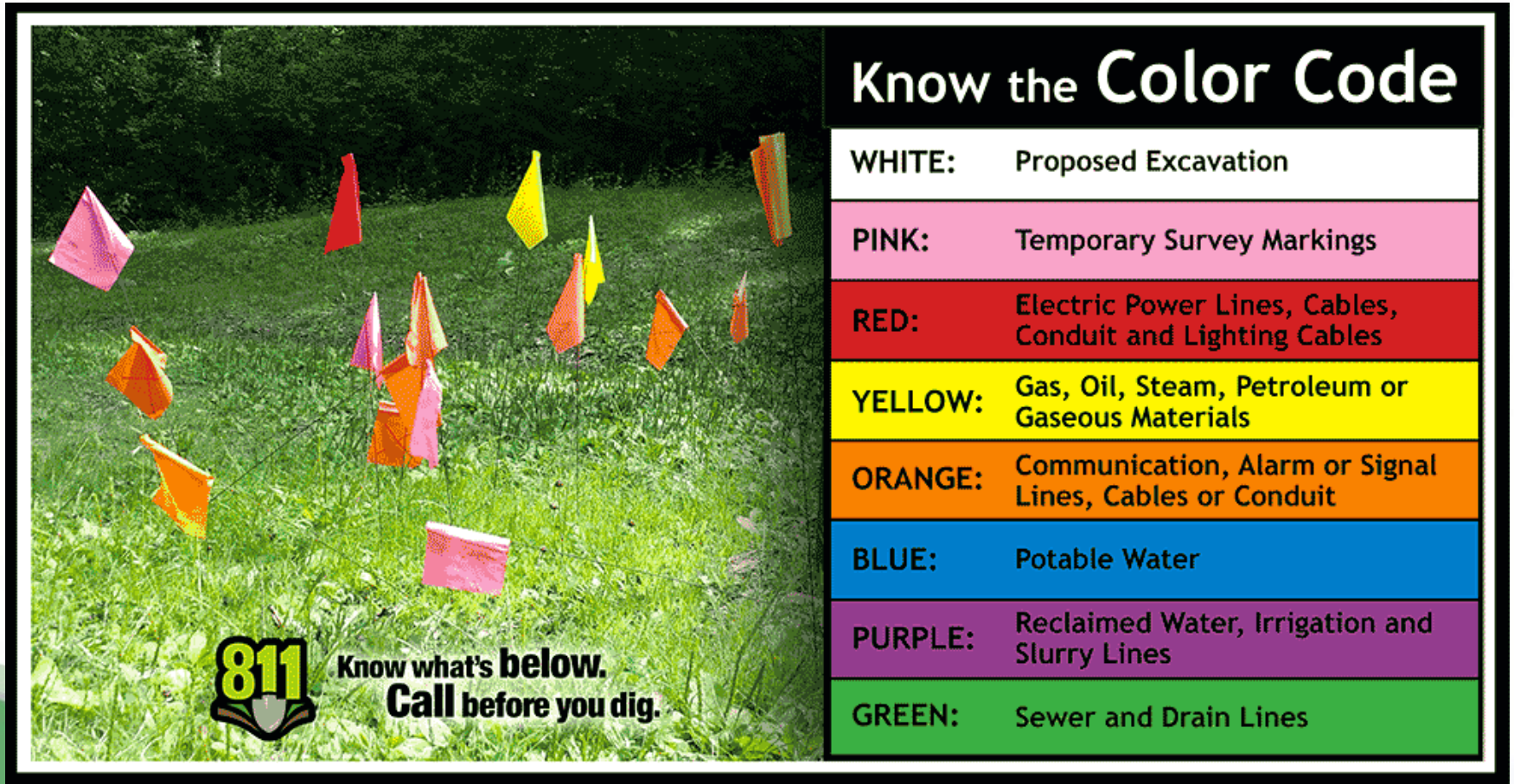
Background

- Capital Improvement Projects occur throughout the city & differ in the level of impact and disturbance on residents
- Projects typically require data collection to occur prior or during the design process
  - This is when you will see survey crews setting flags, laying down paint, and tagging trees
- This presentation will:
  - Discuss third party field services utilized while projects are in design
  - Provide an update on the drainage projects that are currently in progress

Field Design Services

Survey Markings

- Flags are set and paint is applied to mark unique features in the field, like property boundaries and utilities
- This aids the office staff in the design of the future drainage layout



SUE - Subsurface Utility Engineering

- Most public & third party franchise utilities are located under the ground. The locators use a standardized color code
- SUE surveyors will use several methods to located and mark these utilities for use in design, which can sometimes be potholing
- Reduces risk of striking buried lines & aids efficient design
- Helps to prevent utility outages, costly repairs, and project delays

- Red: Electric Power Lines, Cables, Conduit & Lighting Cables
- Yellow: Gas Oil, Steam, Petroleum or Gaseous Materials
- Orange: Communication, Cable TV, Alarm or Signal Lines, Cables or Conduit
- Blue: Potable Water
- Green: Sewers and Drain Lines
- Purple: Reclaimed Water, Irrigation and Slurry Lines
- Pink: Temporary Survey Markings
- White: Proposed Excavation

Tree Tagging

- Trees are tagged by surveyors with a metal tag to create an inventory of size, species, and location
- Tree tags do not note whether a tree is scheduled to be removed
- Helps designers design around the existing tress

Geotechnical Borings

- Boring are often required to analyze the existing pavement composition and subsurface soil quality
- Results are often used to design road reconstruction and maintenance project
- Bores are done by a boring rig and the holes are then backfilled and patched
- Typically short duration of drilling and only impact street access for a few hours

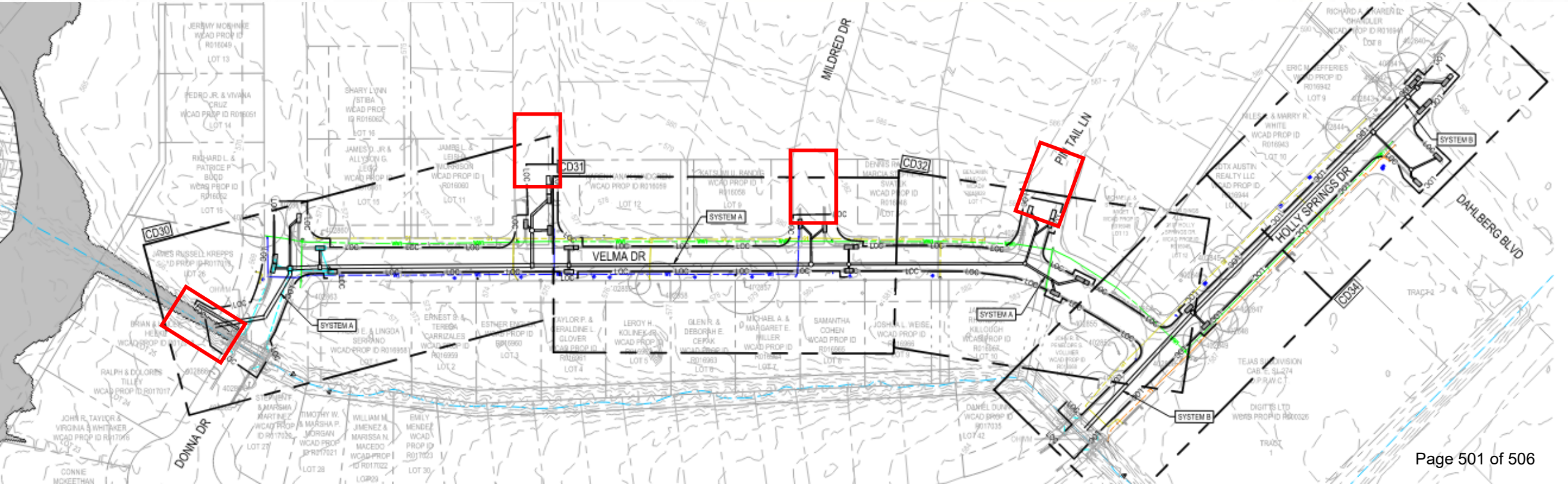
Local Drainage Project Update

Tammi Lane

- Construction anticipated to begin late Summer 2026
- Installation of 42” bypass drain line along Kent and Meadow
- Channel improvements to route flows south
- Vegetation and brush clearing south of the channel improvements to reduce water backup
- Additional survey and SUE being performed on bypass area in yellow
- Potential Impacts:
  - Street trenching and partial/full road closures
  - Construction noise and dust
  - Landscape and irrigation disruption
  - Fencing removal and replacement - In highlighted areas
  - Selective tree removal – In highlighted areas

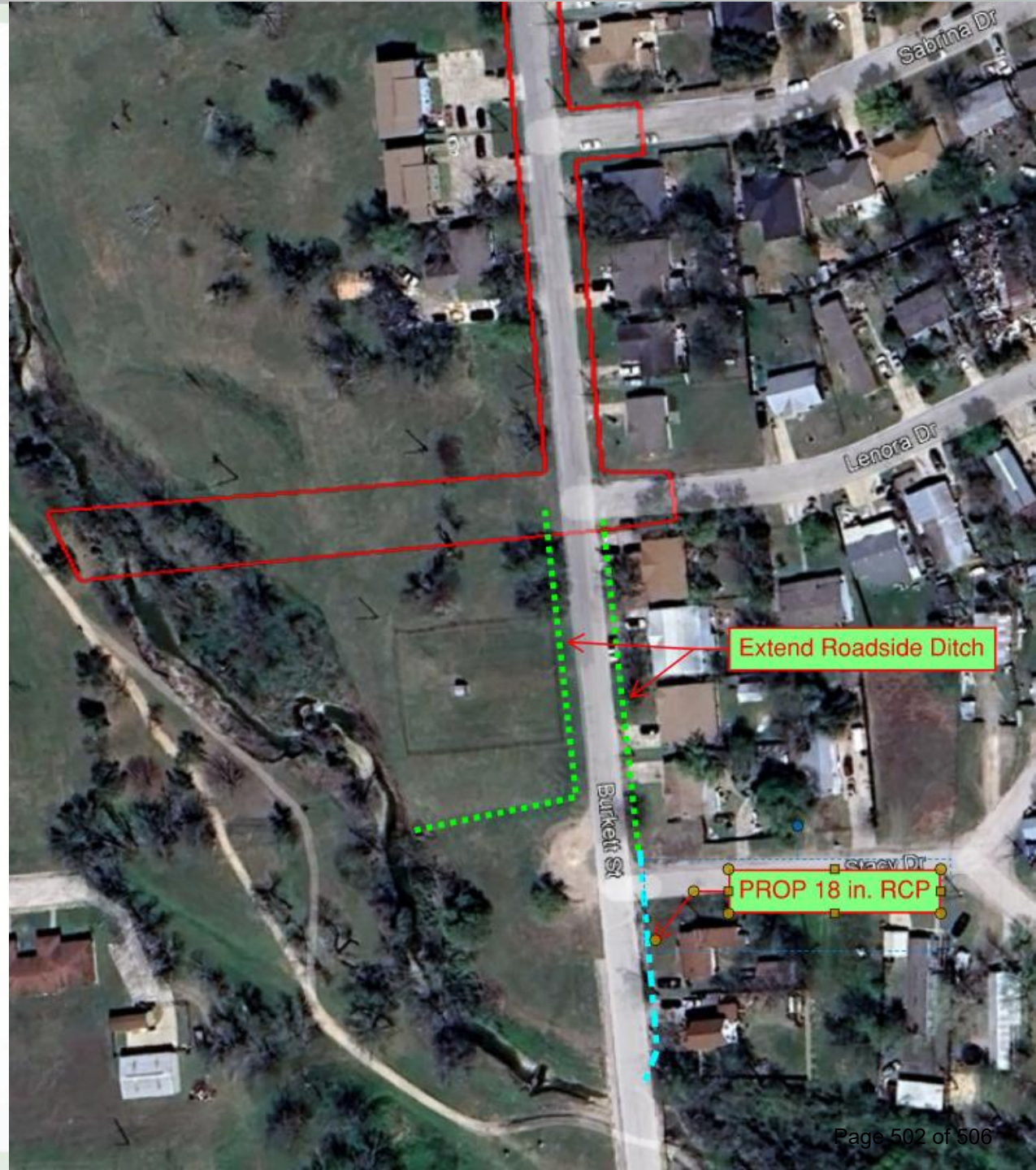
Velma Drive

- Construction anticipated to begin late Summer 2026
- Installation of 21 curb inlets and box culvert drain lines along Velma Drive and Holly Springs Road
- Storm water will be routed south the Bull Branch Creek
- Additional survey and SUE currently being performed in area of red boxes
- Potential Impacts: Street trenching, partial/full road closures, construction noise and dust, irrigation, landscaping disruption



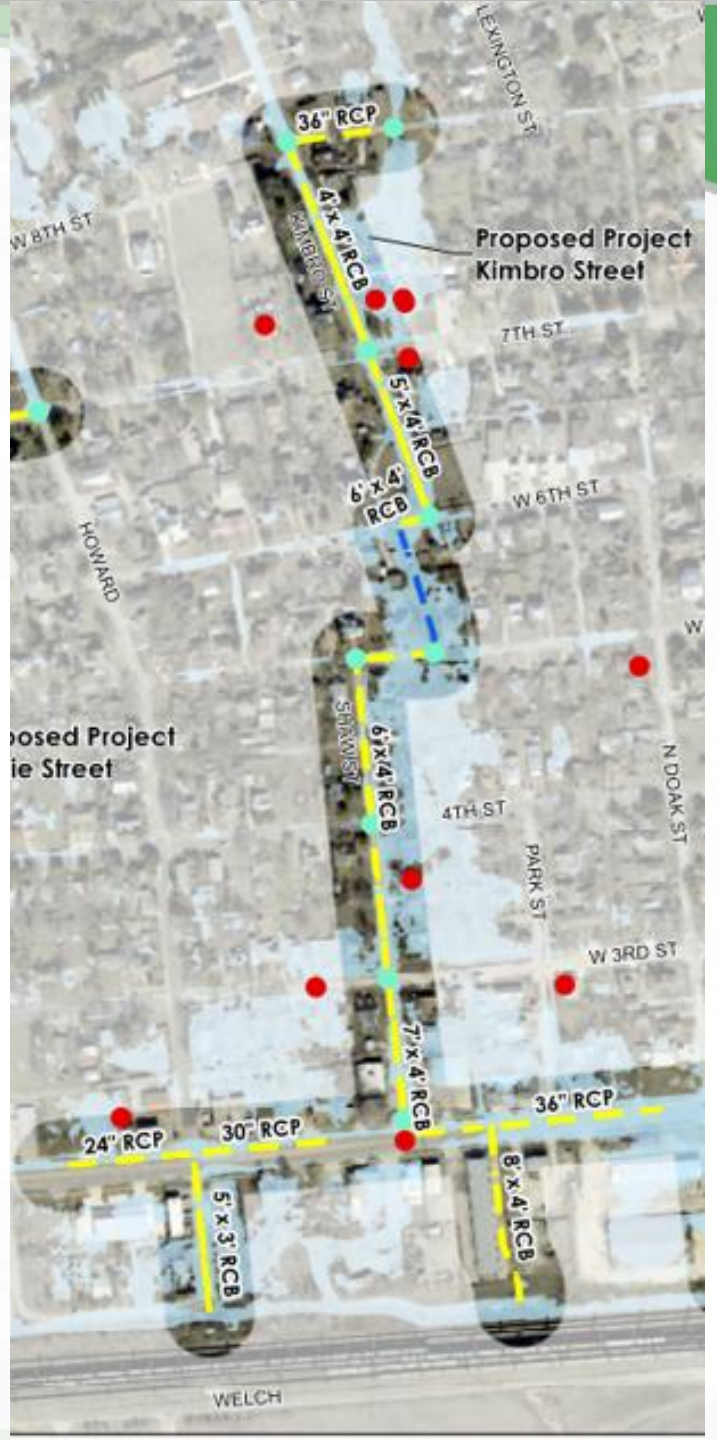
Burkett Street

- Construction anticipated to begin late Summer 2026
- Ditch improvements and cross culvert installation to route water to Bull Branch Creek
- Project extends from Stacy Drive north to Davidson Drive
- Includes driveway replacements along Burkett
- Additional survey and SUE being performed on Green and Blue areas
- Potential Impacts:
  - Street trenching for culverts
  - Partial/full road closures
  - Construction noise and dust
  - Yard ditch grading
  - Potential disruption to irrigation, landscaping, and mailbox
  - Selective tree removal within ROW



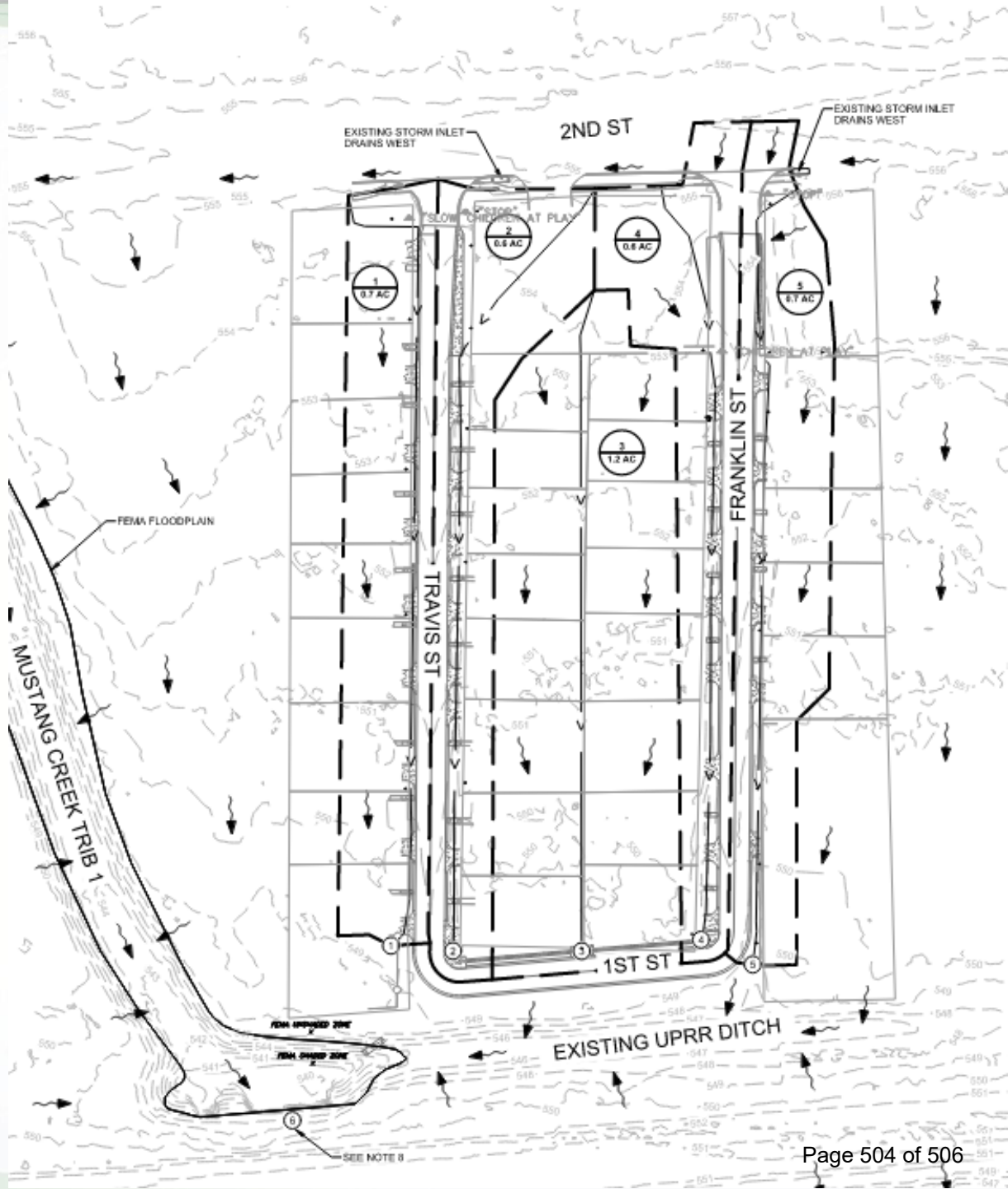
Kimbro/Shaw Drainage Improvements

- Construction anticipated in late 2027
- 3,700 LF of new storm drain and channels down Kimbro and Shaw south toward 2nd street
- 73 properties directly benefiting
- Survey and SUE actively being performed along alignment
- Potential Impacts:
  - Street trenching for culverts and inlets
  - Partial/full road closures
  - Construction noise and dust
  - Potential disruption to irrigation, landscaping, and mailbox
  - Selective tree removal within ROW



Travis and Franklin

- Meet the Contractor Event upcoming for this portion of the project
- Construction kick off being scheduled
  - Anticipated <u>Summer 2026</u>
- Ditch regrading, driveway reconstruction, inlet and drain line install along South First Street
- Potential Impacts:
  - Street trenching for culverts
  - Partial/full road closures
  - Construction noise and dust
  - Yard ditch grading
  - Disruption to irrigation, landscaping, and mailboxes
  - Selective tree removal within ROW



Communication

- Door hangers with project information will be distributed prior to construction mobilization of each project
- Meet the Contractor and Groundbreaking events to be scheduled and advertised prior to construction kickoff
- Individual communication and coordination with impacted homeowners will be scheduled prior to construction activities

Questions?