



AGENDA
CITY OF TAYLOR, TEXAS
CAPITAL IMPROVEMENTS
ADVISORY COMMITTEE
TAYLOR CITY HALL, COUNCIL CHAMBERS
400 PORTER STREET
SEPTEMBER 14, 2026, 6:00 PM

CALL TO ORDER AND DECLARE A QUORUM

CITIZENS COMMUNICATION

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

ACTION/DISCUSSION ITEMS

1. Consider approval of the Meeting Minutes from August 3, 2026.
2. Discuss and review Capital Improvements Advisory Committee statutory duties & responsibilities.
3. Receive Roadway, Water and Wastewater Impact Fees Report for period beginning October 1, 2021 and ending September 30, 2025 as prepared by Baker Tilly US, LLP. (Robert Powers)
4. Discuss and review development of proposed future land use assumptions and the Water & Wastewater Masterplan (Jacob Walker, HDR).
5. Discuss and review Draft Water and Wastewater Impact Fee Update (Grady Reed, HDR).
6. Discussion of Future Agenda Items and/or Information Requests.

ADJOURN

The Committee 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 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 Bulletin Board before 5:00 p.m. on September 8, 2026, and remained posted for at least three business days before the scheduled date of said meeting. In compliance with the ADA the City Hall and Council Chambers are wheelchair accessible. Reasonable accommodations will be provided for persons attending the meetings in need of special assistance. Please contact the City Clerk at least 24 hours prior to the meeting for special assistance.

Posted by: Lucy Aldrich Date: September 8, 2026

City of Taylor
Capital Improvements Advisory Committee
City Hall, Council Chambers, 400 Porter Street
August 3, 2026, at 6:00 p.m.

Members present:

Justin Irving, Chair
Julie Downs, Vice Chair
Buddy Michna, Secretary
Rick Northcutt
Ryan Schneider

Also attending:

Robert Powers, Chief Financial Officer
Martin Griggs, Director of Development Services
LaShon Gros, Assistant City Manager

Justin Irving, Chair, called the meeting to order at 6:00 p.m. and acknowledged a quorum with all members present.

CITIZENS COMMUNICATION

- No one signed up to speak.

ACTION/DISCUSSION ITEMS

1. **Consider approval of the Meeting Minutes from June 22, 2026.** Chair called for any objections or corrections to the minutes and hearing none, the minutes were approved.
2. **Discussion of Land Use Data and Proposed Water and Wastewater Capital Improvements Plan.** Grady Reed and Matthew Schorsch, P.E., gave an overview of the City's current water and wastewater system as well as the recently completed Water & Wastewater Master Plan. The presentation included a list of capital projects most likely to be developed over the next ten years and recommended to be included in the Impact Fee Update. Ultimately the Committee will be asked to determine that the list is reasonable. Discussion only. No action was taken.
3. **Discussion of Future Agenda Items and/or Information Requests.** Mr. Reed reviewed the next steps on the schedule. The Committee agreed to schedule the next meeting for September 14, 2026, and another meeting for September 28, 2026.

ADJOURN

With no further business, Chair Irving adjourned the meeting at 7:48 p.m.

Justin Irving, Chairperson

ATTEST:

Buddy Michna, Secretary

City of Taylor, Texas

Roadway, Water and Wastewater Impact Fees Report

Agreed-Upon Procedures

October 1, 2021 to September 30, 2025

City of Taylor, Texas

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October 1, 2021 to September 30, 2025

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Independent Accountants' Report

To the Honorable Mayor and City Council
Robert Powers, Chief Financial Officer
City of Taylor, Texas

We have performed the procedures enumerated below for this agreed-upon procedures engagement to assist management of the City of Taylor, Texas (the City), with the requirement set forth in Section 395.059 of the Texas Local Government Code (the Code) which requires that "before a political subdivision may increase an existing impact fee or adopt a new impact fee for a service area where an impact fee had previously been adopted, the political subdivision must conduct an independent financial audit in accordance with this section". As such, we have performed the procedures identified below, solely to assist users in evaluation of the City's compliance with the Code for the period from October 1, 2021 to September 30, 2025. The City is responsible for compliance with all legislative requirements defined by the Code.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement which is determining compliance with Section 395.059 of the Code. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

- Procedure #1: We obtained from the City a detailed listing of impact fee funds collected by category, service area, and year. We compared this listing to the general ledger detail, the annual audited financial statements, the summary of collections provided by the City (Attachment 1), and a detailed listing of building permits issued. We selected a sample of 40 of these transactions (13 each from water and roadway and 14 from wastewater), by selecting the 50th permit in each impact fee service area until the sample size was met, and performed the following: 1) Agreed the category and service area assigned to supporting documentation. 2) Agreed the amounts charged to the impact fee schedule passed by City ordinance. 3) Traced the amounts charged to the bank statements.
 - No exceptions or findings noted.

- Procedure #2: We obtained from the City a summary of interest income earned on impact fee funds by year, by type (Attachment 2). We agreed this summary to the general ledger detail, annual audited financial statements, and selected a sample of the transactions to trace to the bank statements. Our sample consisted of 10% of the population, or 2 transactions, and we selected every 10th transaction until our sample was met. We agreed the amount of interest accumulated related to refunds in Attachment 2 to supporting documentation and recalculated the amount disbursed compared to Section 395.025(d).
 - Finding Number One: Interest income was not recorded for water and roadway impact fees for the fiscal years ended September 30, 2022, September 30, 2023, and September 30, 2024 and for wastewater impact fees for the fiscal year ended September 30, 2024, as required per section 394.024(b).
 - Finding Number Two: We were unable to tie the impact fee interest income shown in Attachment 2 to the September 30, 2022, September 30, 2023, and September 30, 2024 audited financial statements.
- Procedure #3: We obtained from the City a listing of projects by category/service area, identifying if each has been completed or not (Attachment 3). We compared the list to the capital improvements plan(s) included in the impact fee studies covering the 10 years prior to September 30, 2025. We selected a sample of the completed projects (falling within the record retention policy of the City) to trace to supporting documentation to confirm the status of completion. Lastly, we confirmed if the City is tracking whether impact fees are spent within 10 years after the date of payment, per Section 395.025(c) of the Code. As there were no completed projects during the beginning October 1, 2021, and ending September 30, 2025, the planned procedures above related to selecting a sample were not applicable to complete.
 - Finding Number Three: Sec. 395.025 of the Code says that *"The political subdivision shall refund any impact fee or part of it that is not spent as authorized by this chapter within 10 years after the date of payment."* The City is currently not tracking this 10-year requirement. In addition, when comparing this requirement to the projects listed in Attachment 3, there are projects that are not expected to be completed within this 10-year window or occur at all.
- Procedure #4: We agreed the balance of unspent funds at the end of each year provided by the City (Attachments 1 and 5) to the annual audited financial statements and bank statements. We recalculated the ending balances and observed that the amounts were shown as restricted net position/fund balance in the annual audited financial statements.
 - Finding Number Four: We were unable to agree the ending unspent balance for the fiscal years ending September 30, 2022, September 30, 2023, September 30, 2024, and September 30, 2025 to the bank reconciliations due to reconciliation variances.
 - Finding Number Five: We were unable to agree the ending unspent funds balance for roadway impact fees for the fiscal years ending September 30, 2023, September 30, 2024, and September 30, 2025 to the restricted fund balance in the audited financial statements as the statements appeared to be inaccurate (restricted portion was a year behind).
 - Finding Number Six: We were unable to tie the ending unspent water and wastewater impact fee balances for the fiscal years ending September 30, 2022, September 30, 2023, September 30, 2024, and September 30, 2025 to amounts reported as restricted in the audited financial statements. Although the City maintained records supporting the unspent impact fee balances, the applicable balances were not presented as restricted in the audited financial statements.

- Procedure #5: We obtained from the City a detailed listing of expenditures, by category and service area, funded by impact fees. We compared this listing to the general ledger detail, the annual audited financial statements, and the summary of project spending provided by the City (Attachment 1). The total population was 34 and we selected a sample of 8 of these expenditures (every 4th transaction including 5 from wastewater, 2 from roadway, and 1 from water) to trace to an approved project in the capital improvements plans, compared the category and service area assigned to supporting documentation, and confirmed that it was an allowable expenditure per Section 395.012.
 - No exceptions or findings noted.
- Procedure #6: We obtained from the City a listing of waived impact fees under Section 395.016(g) of the Code. We selected a sample from this listing and inspected documentation confirming its qualification as affordable housing under 42 U.S.C Section 12745 and under any applicable City ordinance(s). As there were no waived impact fees during the period from October 1, 2021 to September 30, 2025, the planned procedures above related to selecting a sample were not applicable to complete.
 - No exceptions or findings noted.
- Procedure #7: We obtained from the City a detailed listing of any requested refunds of impact fees under Section 395.025 and compared the total to Attachment 4. We selected a sample from this detailed listing and compared to the City's records related to the decision of disposition to both Section 395.025 of the Code and any applicable City ordinances. As there were no requested refunds during the period from October 1, 2021 to September 30, 2025, the planned procedures above related to selecting a sample were not applicable to complete.
 - No exceptions or findings noted.
- Procedure #8: We obtained from the City a detail listing of impact fees refunded under Section 395.025 of the Code and compared the total to Attachment 4 as well as the general ledger detail. We selected a sample from this detailed listing and inspected documentation confirming its qualification under Section 395.025 of the Code and any applicable City ordinance(s). As there were no refunds during the period from October 1, 2021 to September 30, 2025, the planned procedures above related to selecting a sample were not applicable to complete.
 - No exceptions or findings noted.
- Procedure #9: We obtained all impact fee studies adopted between the period from October 1, 2021, to September 30, 2025 from the City and confirmed that they contained a credit under Section 395.014 (7)(A) or (7)(B) of the Code. If Section 395.014(A) was used, we compared this calculation to supporting documents and recalculated the credit.
 - No exceptions or findings noted.

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an audit or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the City's compliance with the Code for the period from October 1, 2021 to September 30, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for and the use of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Baker Tilly US, LLP

Madison, Wisconsin
August 12, 2026

City of Taylor, Texas

Attachments

October 1, 2021 to September 30, 2025

Attachment #1 - Summary of Collections and Project Spending

	Fiscal Year-Ending			
	9/30/2022	9/30/2023	9/30/2024	9/30/2025
Beginning Balance	\$ 2,819,790	\$ 3,570,727	\$ 4,338,822	\$ 5,515,020
Add:				
Collections:				
Water	398,958	421,848	501,859	883,540
Wastewater	273,552	136,489	443,786	876,256
Roadway - Service Area 1	99,718	239,751	5,063	480
Roadway - Service Area 2	8,421	21,879	65,819	296,229
Roadway - Service Area 3	14,946	(4,366)	190,847	1,398,282
Interest Income - Water	-	-	-	67,161
Interest Income - Wastewater	3,956	2,145	-	45,399
Interest Income - Roadway	-	-	-	33,989
Less:				
Project Spending:				
Water	-	-	-	7,200
Wastewater	21,806	29,116	31,176	-
Roadway - Service Area 1	8,936	6,845	-	-
Roadway - Service Area 2	8,936	6,845	-	-
Roadway - Service Area 3	8,936	6,845	-	-
Ending Balance	<u>\$ 3,570,727</u>	<u>\$ 4,338,822</u>	<u>\$ 5,515,020</u>	<u>\$ 9,109,156</u>

Attachment #2 - Interest Income

	Fiscal Year-Ending			
	9/30/2022	9/30/2023	9/30/2024	9/30/2025
Interest Income				
Water	\$ -	\$ -	\$ -	\$ 67,161
Wastewater	3,956	2,145	-	45,399
Roadway	-	-	-	33,989
Total	<u>\$ 3,956</u>	<u>\$ 2,145</u>	<u>\$ -</u>	<u>\$ 146,549</u>

Attachment #3 - Capital Projects and Current Status

- The list of projects below was taken from the 2011 and 2022 Water, and Wastewater Impact Fee Study and the 2023 Roadway Impact Fee Studies.

Roadway - Service Area 1

<u>Project</u>	<u>Limits</u>	<u>Completed?</u>
Justin Ln	from Carlos G Parker Blvd (FM 397) to CR 398	No
Justin Ln	from CR 398 to south of CR 398	No
Justin Ln	from south of CR 398 to US79	No
Proposed N/S Community Blvd east of CR 373	from CR 398 to Hermann Sons Rd (CR 402)	No
Carlos G Parker Blvd (FM 397) & Justin Ln	Construction of an eastbound left-turn lane	No

Roadway - Service Area 2

<u>Project</u>	<u>Limits</u>	<u>Completed?</u>
Carlos G Parker Blvd (FM 397) Extension	from Main St (SH 95) to RR track	No
TH Johnson Dr Extension	from Main St (SH 95) to RR track	No
Mallard Ln Extension	from Main St (SH 95) to RR track	No
Proposed N/S Neighborhood Ave east of Main St (SH 95)	from Carlos G Parker Blvd (FM 397) to Lake Dr	No
Proposed E/W Neighborhood Ave south of Mallard Ln	from Main St (SH 95) to RR track	No
Main St (SH 95)	from Carlos G Parker Blvd (FM 397) to Rio Grande St (CR 404)	No
Carlos G Parker Blvd (FM 397)	from Proposed Trail (West of North Dr) to Main St (SH 95)	No
Mallard Ln	from Carlos G Parker Blvd (FM 397) to Main St (SH 95)	No
TH Johnson Dr	from North Dr to Main St (SH 95)	No
North Dr	from Carlos G Parker Blvd (FM 397) to Lake Dr	No
Lake Dr	from Carlos G Parker Blvd (FM 397) to Main St (SH 95)	No
Davis St	from Mallard Ln to Lake Dr	No
MLK Jr Blvd (FM 112)	From Main St (SH 95) to Threadgill St	No
Main St (SH 95) and Carlos G Parker Blvd (FM 397)	Construction of a southbound right-turn lane	No
Carlos G Parker Blvd (FM 937) and Justin Ln	Construction of a northbound left-turn lane	No
Carlos G Parker Blvd (FM 937) and Pivot Dr	Construction of a southbound left-turn lane	No
Carlos G Parker Blvd (FM 937) and Pivot Dr	Construction of a westbound left-turn lane	No
Carlos G Parker Blvd (FM 937) and CR 366 (Old Georgetown Rd)	Construction of an eastbound left-turn lane	No
Mallard Ln and Meadow Ln	Signalization once warrants are met	No
Mallard Ln and Meadow Ln	Construction of an eastbound left-turn lane	No
Mallard Ln and Meadow Ln	Construction of a southbound left-turn lane	No
Mallard Ln and Meadow Ln	Construction of a westbound left-turn lane	No
Mallard Ln and Meadow Ln	Construction of a northbound left-turn lane	No
TH Johnson Dr and North Dr	Signalization once warrants are met	No
TH Johnson Dr and North Dr	Construction of a northbound left-turn lane	No
TH Johnson Dr and North Dr	Construction of an eastbound left-turn lane	No
TH Johnson Dr and North Dr	Construction of a southbound left-turn lane	No
TH Johnson Dr and North Dr	Construction of a westbound left-turn lane	No
TH Johnson Dr and Bill Pickett Tr	Signalization once warrants are met	No
TH Johnson Dr and Bill Pickett Tr	Construction of an eastbound left-turn lane	No
TH Johnson Dr and Bill Pickett Tr	Construction of a southbound left-turn lane	No
North Dr and Mallard Ln	Signalization once warrants are met	No
North Dr and Mallard Ln	Construction of a northbound left-turn lane	No
North Dr and Mallard Ln	Construction of an eastbound left-turn lane	No
North Dr and Mallard Ln	Construction of a westbound left-turn lane	No
Davis St and Mallard Ln	Construction of a northbound left-turn lane	No
Davis St and Mallard Ln	Construction of an eastbound left-turn lane	No
Davis St and Mallard Ln	Construction of a southbound left-turn lane	No
Davis St and Mallard Ln	Construction of a westbound left-turn lane	No
Main St (SH 95) and Lake Dr	Construction of an eastbound left-turn lane	No
Main St (SH 95) and Lake Dr	Construction of a westbound left-turn lane	No
Main St (SH 95) and 7th St	Construction of an eastbound left-turn lane	No
Main St (SH 95) and 7th St	Construction of a westbound left-turn lane	No
Carlos G Parker Blvd (FM 937) and Lake Dr	Construction of a westbound right-turn lane	No

City of Taylor, Texas

Attachments

October 1, 2021 to September 30, 2025

Roadway - Service Area 2

<u>Project</u>	<u>Limits</u>	<u>Completed?</u>
Lake Dr and North Dr	Signalization once warrants are met	No
Lake Dr and North Dr	Construction of an eastbound left-turn lane	No
Lake Dr and Davis St	Signalization once warrants are met	No
Lake Dr and Davis St	Construction of a northbound left-turn lane	No
Lake Dr and Davis St	Construction of an eastbound left-turn lane	No
Lake Dr and Davis St	Construction of a southbound left-turn lane	No
Lake Dr and Davis St	Construction of a westbound left-turn lane	No
Rio Grande St (CR 404) and Main St (SH 95)	Construction of a westbound left-turn lane	No
MLK Jr Blvd (FM 112) and Main St (SH 95)	Construction of a westbound left-turn lane	No

Roadway - Service Area 3

<u>Project</u>	<u>Limits</u>	<u>Completed?</u>
Rio Grande St (CR 404)	from Main St (SH 95) to US 79	No
FM 973	from US 79 to north of Wesley Miller Ln	No
2 nd St	from US 79 to Main St (SH 95)	No
Proposed N/S Community Blvd east of CR 373	from CR 398 to Hermann Sons Rd (CR 402)	No
Main St (SH 95)	from Carlos G Parker Blvd (FM 397) to Rio Grande St (CR 404)	No
Rio Grande St (CR 404) and Main St (SH 95)	Construction of an eastbound left-turn lane	No
Rio Grande St (CR 404) and US 79	Construction of a northbound left-turn lane	No
Rio Grande St (CR 404) and US 79	Construction of a southbound left-turn lane	No
MLK Jr Blvd (FM 112) and Main St (SH 95)	Construction of an eastbound left-turn lane	No
2 nd St and Sloan St	Construction of a northbound left-turn lane	No
2 nd St and Sloan St	Construction of a southbound left-turn lane	No
2 nd St and Howard St	Signalization once warrants are met	No
2 nd St and Howard St	Construction of a southbound left-turn lane	No

Water

<u>Project</u>	<u>Completed?</u>
UPP Pump Station Expansion	No
Old Granger Road Water Main	No
Sloan Street Water Main	Yes
2 nd Street Water Main	Yes
2012 Annexed Area Fire Protection	Yes
CDBG Water Mains 2011	Yes
Southwood Hill 16" Water Main	No
Old Thorndale 12" Water Main	Yes
West Loop 20" Main-Airport Area	No
South Loop Transmission Main	No
CR 395 101 Main	No
CR 369 Main	No
CR 366 Main	Yes
CR 409 Main	No
FM 619 US79 Transmission Line	No
Transmission Mains	No
North P.S. Expansion	No
North PS 1 MG Ground Storage Tank	No
Parallel BRA Supply Pipeline	No

City of Taylor, Texas

Attachments

October 1, 2021 to September 30, 2025

Wastewater

<u>Project</u>	<u>Completed?</u>
Clark Travel WW Main	Yes
Sloan Street WW Main	Yes
2 nd St. WW Mains	Yes
Mustang Creek Interceptor Ph III	No
Mustang Creek Interceptor Ph IV	No
Mustang Creek Hughes Trib Main	No
Mustang Creek Airport Trib Main	No
Hermann Sons Rd Main	No
Mustang Creek SW 12" Main	Yes
Bull Branch Creek Main	No
Turkey Creek Main Extension	No
Gravel Pit Road 18" Main	No
Expand Rice's Crossing Lift	No
WW Interceptors	No

Attachment #4 - Refunds

	Fiscal Year-Ending			
	9/30/2022	9/30/2023	9/30/2024	9/30/2025
Requested Refunds	\$ -	\$ -	\$ -	\$ -
Amount Refunded	-	-	-	-
Refunds Owed, Not Yet Paid				<u>\$ -</u>

Attachment #5 - Ending Balance, by Type and Service Area

	Fiscal Year-Ending			
	9/30/2022	9/30/2023	9/30/2024	9/30/2025
Ending Balance:				
Water	\$ 2,831,656	\$ 3,255,649	\$ 3,757,508	\$ 4,701,010
Wastewater	251,745	359,118	771,729	1,693,383
Roadway - Service Area 1	481,831	714,737	719,799	731,609
Roadway - Service Area 2	(515)	14,519	80,338	387,896
Roadway - Service Area 3	6,010	(5,201)	185,646	1,595,258
Total Ending Balance	<u>\$ 3,570,727</u>	<u>\$ 4,338,822</u>	<u>\$ 5,515,020</u>	<u>\$ 9,109,156</u>



GROWTH, LAND USE, AND CAPITAL PROJECT DEVELOPMENT

Matthew Schorsch, P.E

June 22nd, 2026

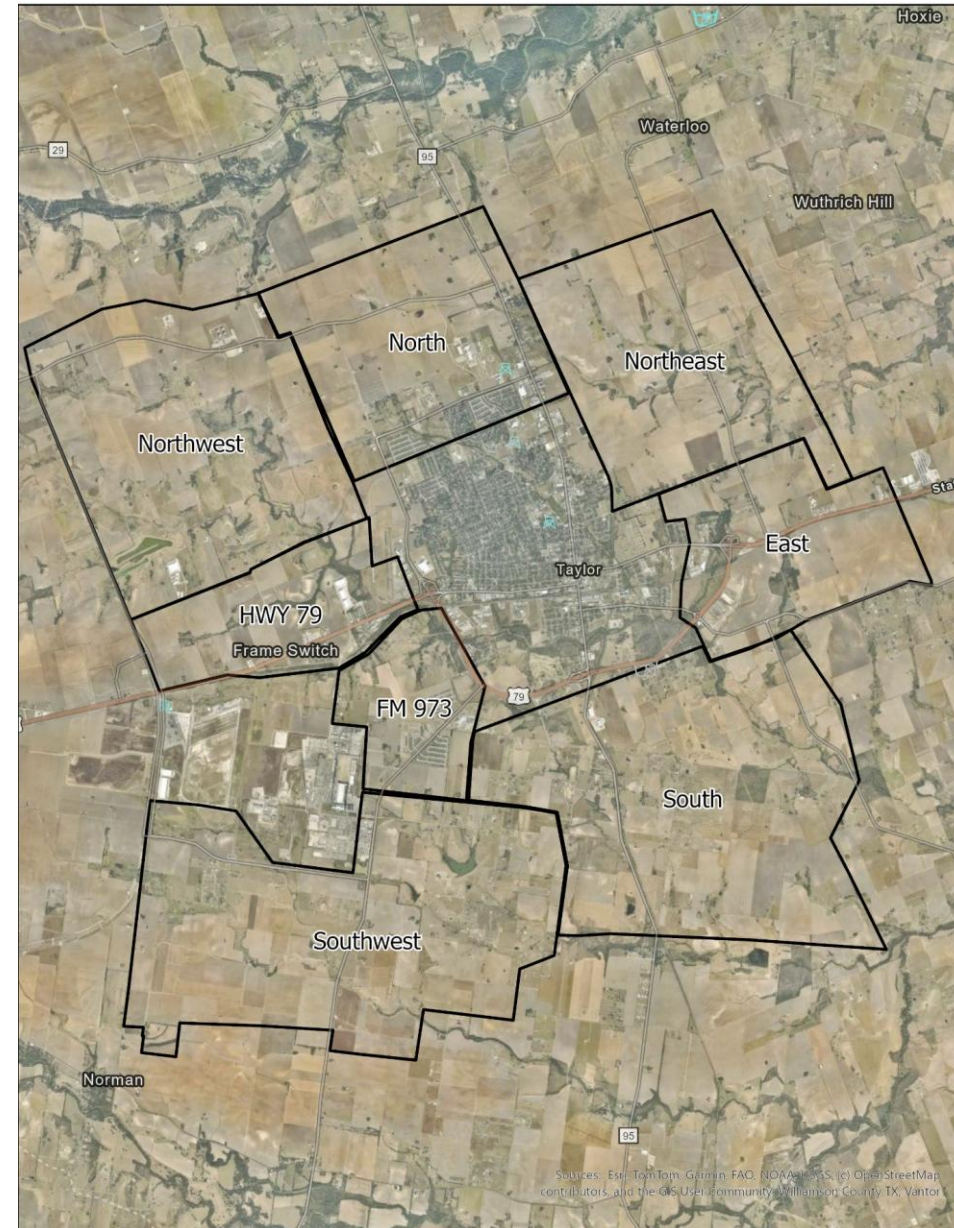


PURPOSE

- Define the City's growth areas
- Future land use designations
- New developments, schedule and phasing
- Proposed capacity improvements to serve near-term and long-term demands

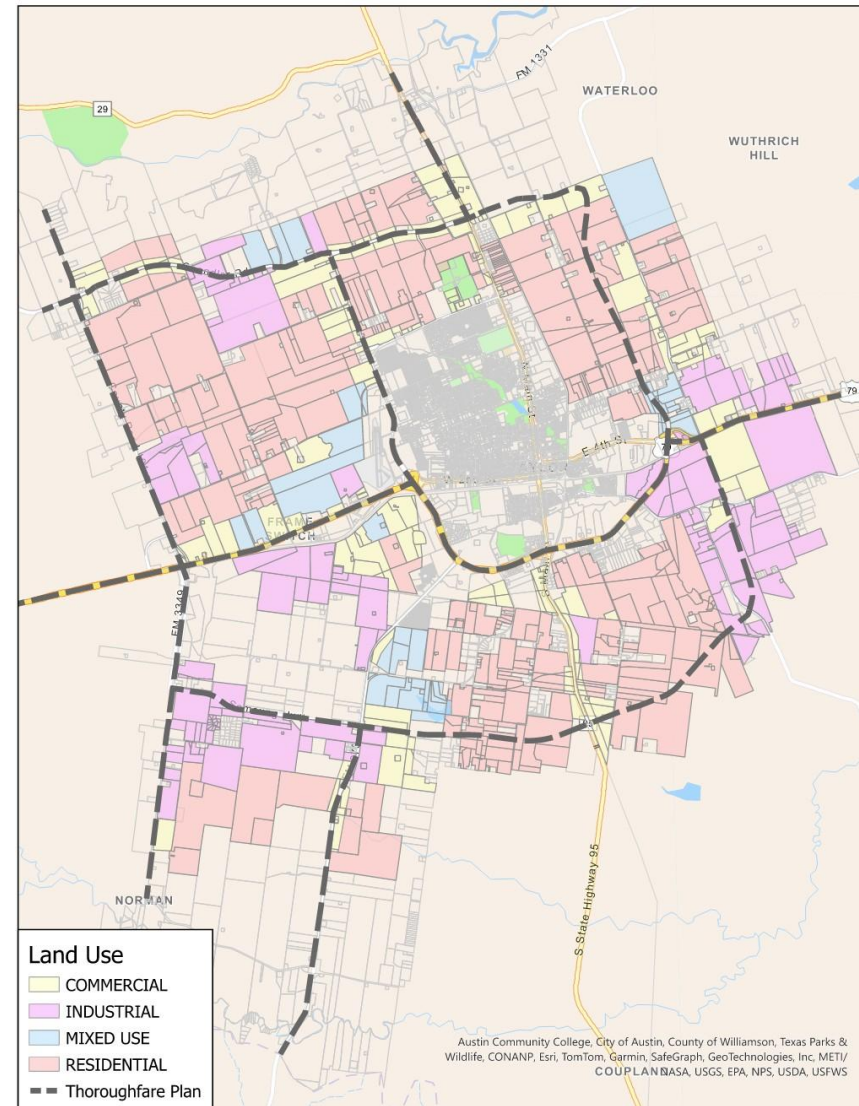
GROWTH AREAS

- Greater development interest in some areas of the City
- Near-term growth projections aligned with active developments and developments requesting new utility service agreements



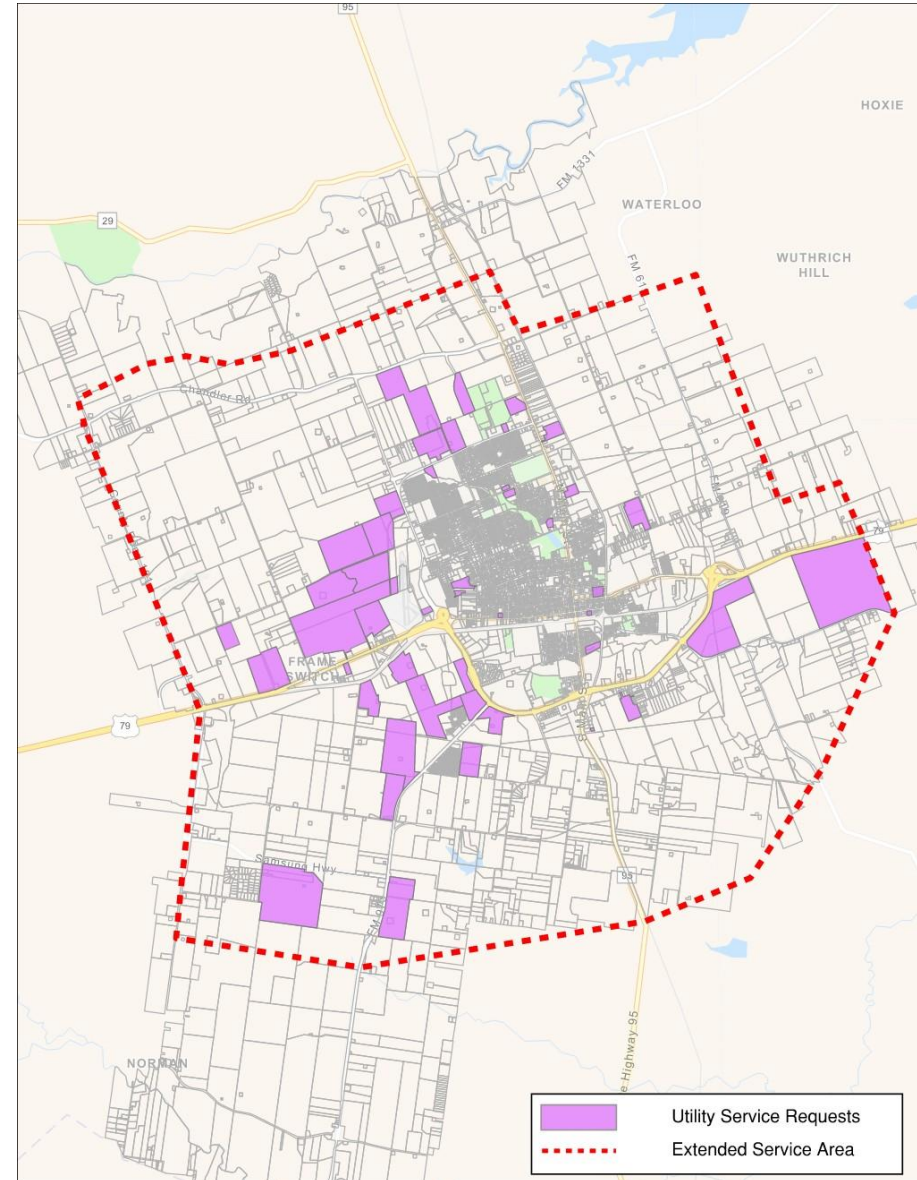
LAND USE DESIGNATION

- Developed in conjunction with City Council, City Management, EDC, and Public Works
- Incorporates City and County planning projections and planned transportation projects
- Further informed by existing utility service requests



ACTIVE DEVELOPMENTS

- Dozens of developments coordinating with the City for water and wastewater service
- Available surplus capacity is utilized first, with capital investment from the City only where additional capacity is required
- Where possible, the City and EDC are encouraging coordination amongst developers to minimize costs



ACTIVE DEVELOPMENTS

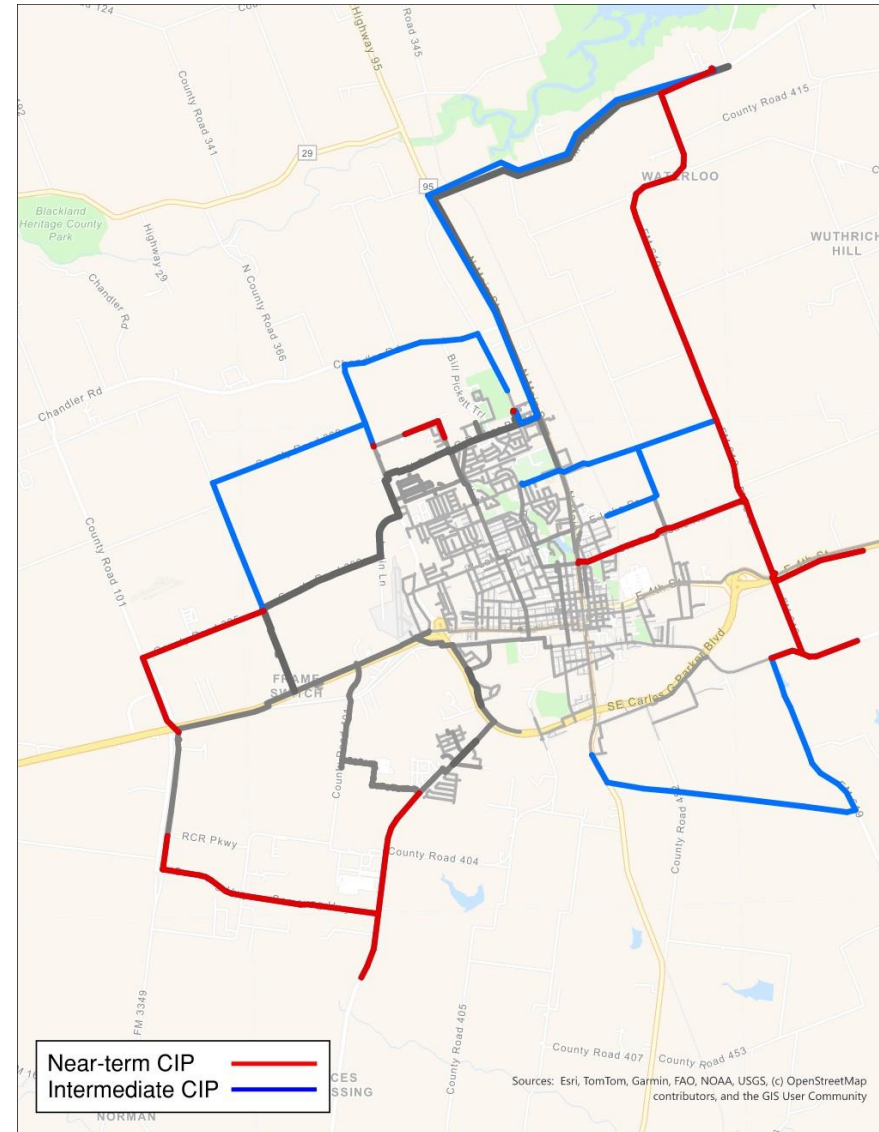
- Residential, mixed-used, commercial, and industrial zoning
- Wide range of capacity requirements
- Some developments being phased
 - Existing capacity utilized for initial phases while future phases are reliant on utility improvements

Proposed Development	Land Use	Acres	Proposed Development	Land Use	Acres
NW WW Tract	Commercial	46	Simons Tract	Industrial	56
Park 79	Industrial	70	The Ferguson	Industrial	2
Southwest*	Industrial	294	N BB Creek Townhomes	Residential	8
Mule Loop Townhomes	Residential	4	Spring Creek	Residential	64
Epitome	Industrial	134	North Village	Residential	42
The Foundry	Residential	11	Home2Suites	Commercial	4
Citadel Square	Industrial	128	Vorwerk Farms*	Residential	157
Silicon Vistas	Mixed Use	97	WilCo Expo	Commercial	40
Turner Farms	Commercial	99	3811 Main	Residential	22
Megatel*	Mixed Use	319	3601 N Main	Residential	21
Taylor 100	Industrial	110	Sierra Taylor Apts	Residential	3
Hwy 79	Residential	35	215 Commercial Dr	Industrial	5
Taylor Heights	Mixed Use	83	Park Side Apts	Residential	7
Legacy Crossing	Residential	15	Avery Site	Industrial	9
300 Airport Self Storage	Commercial	5	City Hall Urban Design	Public	2
CDJR	Commercial	5	MSR II	Residential	9
Forterra Mixed Use	Mixed Use	50	Hilltop Estates	Residential	28
Forterra Business	Mixed Use	47	95 Industrial	Industrial	1
Taylor HQ*	Industrial	159	iMarket*	Industrial	211
715 CGP	Residential	40	HK Rail*	Industrial	487
427 Loop	Industrial	27	Thorndale	Residential	42
Gateway	Industrial	38	Orion	Mixed	65



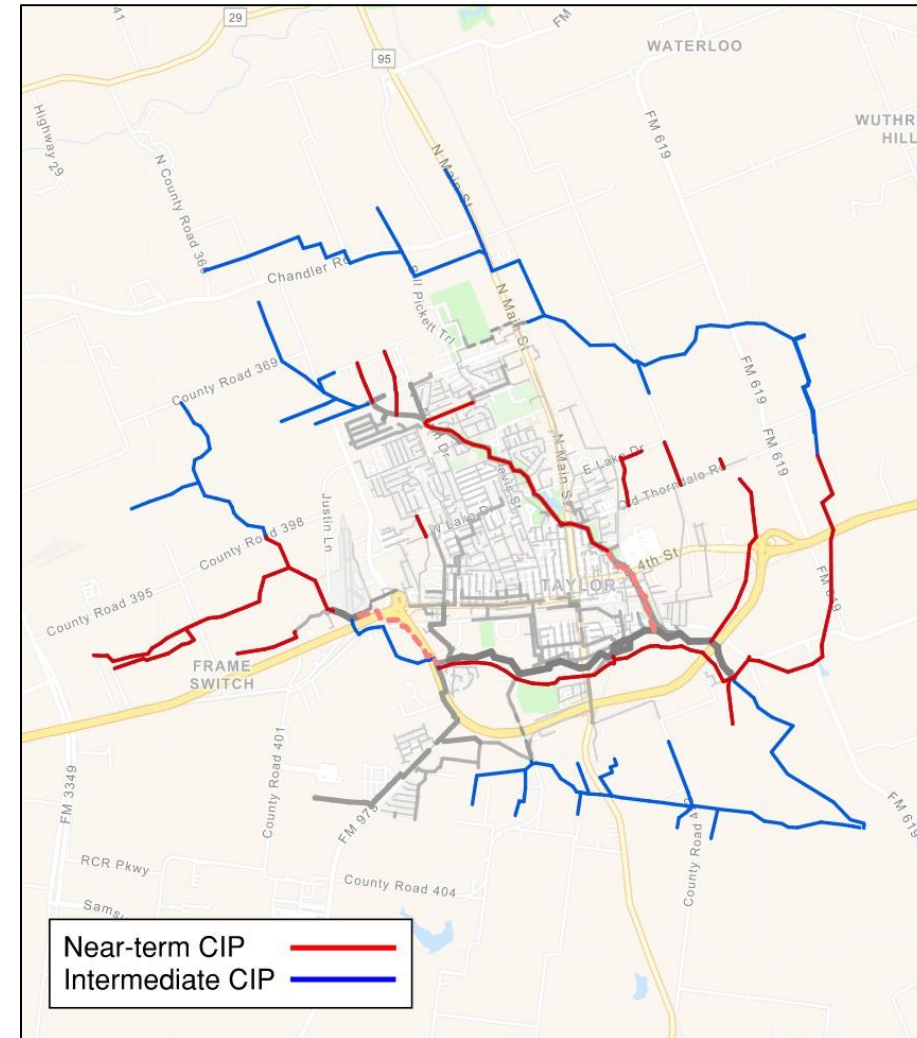
CAPACITY IMPROVEMENTS - WATER

- Near-term Projects
 - FM 619 transmission main
 - New elevated storage tank on east side of City
 - Large diameter looping in southwest (Samsung area)
- Intermediate Projects
 - Northside distribution mains
 - Additional transmission capacity from BRA (wholesale water supplier)
 - Southeast distribution improvements (large industrial customers)



CAPACITY IMPROVEMENTS - WASTEWATER

- Near-term Projects
 - Bull Branch Interceptor
 - Hwy 79 Interceptor and collectors
 - iMarket Sewer Main
- Intermediate Projects
 - Northeast interceptor
 - Northwest to Chandler Rd extension
 - Southeast collection system improvements (large industrial customers)



NEXT STEPS

- Finalize project prioritization and implementation schedule
- Develop 5-year and 10-year project costs
- Define percent utilization for each project
 - Only capacity utilized over the next 10 years can be recovered through impact fees (State statute)
 - Costs associated with remaining surplus capacity to be reimbursed through future impact fee updates
- Calculate required water and wastewater impact fees



WATER/WASTEWATER IMPACT FEE UPDATE

Grady Reed

September 14, 2026

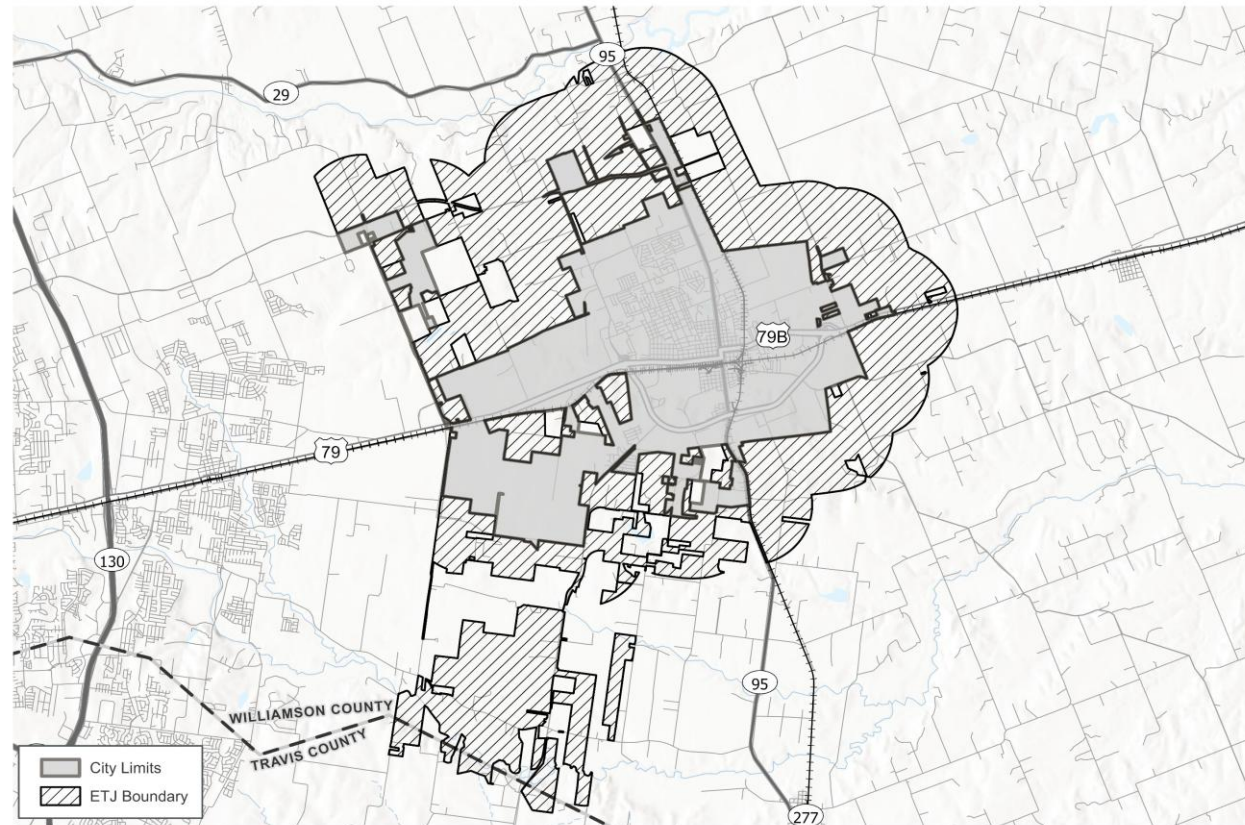


PURPOSE OF THIS MEETING

- Present and discuss the draft water/wastewater impact fee calculation and report
- Discuss possible next steps for the impact fee update

IMPACT FEE APPLICATION AREA

- The City's ETJ will service as the impact fee application area
- Unchanged from the last update



HDR **Taylor Texas** **CITY OF TAYLOR**

DATA SOURCES : CITY LIMITS & ETJ - CITY OF TAYLOR, 2026, TRANSPORTATION: USGS, 2024
\\INTRANET\HDR\HGIS\CENTRAL\AN\PROJECTS\CITY_OF_TAYLOR_TEXAS_155003\COT_W_WW_RDWYIMPACTFEE_1044992417_2_WIP\APRX\COT_W_WW_RDWYIMPACTFEE.APRX

CITY OF TAYLOR WATER/WASTEWATER ROADWAY IMPACT FEE
DATE: 8/17/2026



LUE EQUIVALENTS

- Source: City of Taylor meter count as of June 2026.
- Wastewater meter size is based on the same ratio as water meters.
- Scaling factors are industry standard and derived from AWWA C700-C703 standards for continuous rated flow performance.
- Base meter size is 5/8".

Water Meter Size	Living Units Equivalent (LUEs) per Meter (a)	Number of Meters in 2026 (b)	Number of LUEs in 2026
Water			
5/8"	1.0	6,418	6,418
3/4"	1.5	47	71
1"	2.5	192	480
1.5"	5.0	43	215
2"	8.0	84	672
3"	16.0	8	120
4"	25.0	3	75
6"	50.0	3	150
8"	80.0	1	80
10"	115.0	1	115
Total Water		6,800	8,396
Wastewater (c)			
5/8"	1.0	6,164	6,164
3/4"	1.5	45	68
1"	2.5	184	460
1.5"	5.0	41	205
2"	8.0	81	648
3"	16.0	8	120
4"	25.0	3	75
6"	50.0	3	150
8"	80.0	1	80
10"	115.0	1	115
Total Wastewater		6,531	8,085
(a) Derived from AWWA C700-C703 standards for continuous rated flow performance scaled to 5/8" meter.			
(b) Source: City of Taylor, meter count as of June 2026.			
(c) Based on water meter size.			

WATER COST ALLOCATION

Water Cost Allocation									
No.	Description of Project	Project Type	Percent Utilization			Project Cost	Cost Allocation		
			2026	2036	2026-2036		Current Development	10-year (2026-2036)	Beyond 2036
PROPOSED PROJECTS									
1	North WL-1: North Drive Distribution	Water Transmission	0.0%	55.0%	55.0%	\$ 1,520,000	\$ -	\$ 836,000	\$ 684,000
2	Northeast WL-1: FM 619 Transmission Main	Water Supply	0.0%	30.0%	30.0%	\$ 15,000,000	\$ -	\$ 4,500,000	\$ 10,500,000
3	Northeast WL-2: Old Thorndale Transmission	Water Transmission	0.0%	55.0%	55.0%	\$ 6,310,000	\$ -	\$ 3,470,500	\$ 2,839,500
4	Hwy 79 WL-1: CR 395 Distribution	Water Transmission	0.0%	30.0%	30.0%	\$ 2,957,000	\$ -	\$ 887,100	\$ 2,069,900
5	Hwy 79 WL-2: CR 101 Distribution Phase 1	Water Transmission	0.0%	20.0%	20.0%	\$ 2,614,000	\$ -	\$ 522,800	\$ 2,091,200
6	East WL-1: HK Rail Supply Line	Water Transmission	0.0%	60.0%	60.0%	\$ 2,995,000	\$ -	\$ 1,797,000	\$ 1,198,000
7	East WL-2: FM 619 to FM 112	Water Transmission	0.0%	65.0%	65.0%	\$ 3,431,000	\$ -	\$ 2,230,150	\$ 1,200,850
8	East WL-3: Southeast Hwy 79 1.0 MGD	Elevated Storage	0.0%	65.0%	65.0%	\$ 12,705,000	\$ -	\$ 8,258,250	\$ 4,446,750
9	Brazos River Authority Water Supply	Water Supply	0.0%	100.0%	100.0%	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
10	Brazos River Authority Water Treatment	Water Treatment	0.0%	100.0%	100.0%	\$ 8,000,000	\$ -	\$ 8,000,000	\$ -
Proposed Project Totals						\$ 63,532,000	\$ -	\$ 38,501,800	\$ 25,030,200

Project Type	10-Year Cost	Growth in LUEs	Cost/LUE
Water Supply	\$ 12,500,000	7,364	\$ 1,697
Water Treatment	\$ 8,000,000	7,364	\$ 1,086
Water Pumping	\$ -	7,364	\$ -
Ground Storage	\$ -	7,364	\$ -
Elevated Storage	\$ 8,258,250	7,364	\$ 1,121
Water Transmission	\$ 9,743,550	7,364	\$ 1,323
Total Cost/LUE	\$ 38,501,800	7,364	\$ 5,228



WASTEWATER COST ALLOCATION

Wastewater Cost Allocation

No.	Description of Project	Project Type	Percent Utilization			Project Cost	Cost Allocation		
			2026	2036	2026-2036		Current Development	10-year (2026-2036)	Beyond 2036
PROPOSED PROJECTS									
1	Bull Branch WWL-2	Interceptors	0.0%	75.0%	75.0%	\$ 7,030,000	\$ -	\$ 5,272,500	\$ 1,757,500
2	Bull Branch WWL-3	Interceptors	0.0%	75.0%	75.0%	\$ 5,392,000	\$ -	\$ 4,044,000	\$ 1,348,000
3	Highway 79 WWL-1	Interceptors	0.0%	40.0%	40.0%	\$ 11,060,000	\$ -	\$ 4,424,000	\$ 6,636,000
4	Highway 79 WWL-2	Interceptors	0.0%	75.0%	75.0%	\$ 7,514,000	\$ -	\$ 5,635,500	\$ 1,878,500
5	Highway 79 WWL-3	Interceptors	0.0%	50.0%	50.0%	\$ 3,926,000	\$ -	\$ 1,963,000	\$ 1,963,000
6	Highway 79 WWL-4	Interceptors	0.0%	60.0%	60.0%	\$ 4,497,000	\$ -	\$ 2,698,200	\$ 1,798,800
7	Highway 79 WWL-5	Interceptors	0.0%	75.0%	75.0%	\$ 3,066,000	\$ -	\$ 2,299,500	\$ 766,500
8	South Central WWL-1	Interceptors	0.0%	85.0%	85.0%	\$ 24,450,000	\$ -	\$ 20,782,500	\$ 3,667,500
9	South Central WWL-2	Interceptors	0.0%	75.0%	75.0%	\$ 19,553,000	\$ -	\$ 14,664,750	\$ 4,888,250
10	Proposed LMC WWL	Interceptors	0.0%	100.0%	100.0%	\$ 3,810,000	\$ -	\$ 3,810,000	\$ -
11	East WWL-1	Interceptors	0.0%	75.0%	75.0%	\$ 8,065,000	\$ -	\$ 6,048,750	\$ 2,016,250
12	East WWL-2	Interceptors	0.0%	75.0%	75.0%	\$ 28,398,000	\$ -	\$ 21,298,500	\$ 7,099,500
13	North WWL-5	Interceptors	0.0%	75.0%	75.0%	\$ 3,229,000	\$ -	\$ 2,421,750	\$ 807,250
14	Mustang Creek WWTP Expansion	Wastewater Treatment	0.0%	12.0%	12.0%	\$ 120,000,000	\$ -	\$ 14,400,000	\$ 105,600,000
Proposed Project Totals						\$ 249,990,000	\$ -	\$ 109,762,950	\$ 140,227,050

Project Type	10-Year Cost	Growth in LUEs	Cost/LUE
Wastewater Treatment	\$ 14,400,000	7,052	\$ 2,042
Wastewater Pumping	\$ -	7,052	\$ -
Interceptors	\$ 95,362,950	7,052	\$ 13,524
Total Cost/LUE	\$ 109,762,950	7,052	\$ 15,566



IMPACT FEE CALCULATION

Item	Capital Cost of New Service per LUE	Optional Adjustments		Option A	Option B	Highest of Option A or B
		Option A Rate Credit	Option B 50% Cost Adjustment			
WATER						
Supply	\$ 1,697	\$ 319	\$ 849	\$ 1,379	\$ 849	
Treatment	1,086	154	543	933	543	
Pumping	0	0	0	0	0	
Ground Storage	0	0	0	0	0	
Elevated Storage	1,121	185	561	937	561	
Transmission	1,323	261	662	1,062	662	
Allocated Impact Fee Study Cost	2			2	2	
Total Water	\$5,230	\$918	\$2,614	\$4,312	\$2,616	\$4,312
WASTEWATER						
Treatment	\$ 2,042	\$ 1,905	\$ 1,021	\$ 138	\$ 1,021	
Pumping	0	0	0	0	0	
Interceptors	13,524	2,506	6,762	11,018	6,762	
Allocated Impact Fee Study Cost	2			2	2	
Total Wastewater	\$15,567	\$4,411	\$7,783	\$11,157	\$7,784	\$11,157
TOTAL WATER/WASTEWATER	\$20,797	\$5,329	\$10,397	\$15,468	\$10,400	\$15,468



IMPACT FEE COMPARISON

<i>City/Utility</i>	<i>Water</i>	<i>Wastewater</i>	<i>Total</i>
Pflugerville (WW Service Area 2)	\$14,713	\$15,136	\$29,849
Leander	\$13,143	\$3,451	\$16,594
Pflugerville (WW Service Area 1)	\$14,713	\$1,613	\$16,029
Taylor – New Maximum	\$4,312	\$11,157	\$15,468
Hutto	\$6,808	\$7,600	\$14,408
Georgetown	\$7,337	\$4,669	\$12,006
Manor	\$2,022	\$7,194	\$9,216
Round Rock	\$4,912	\$2,921	\$7,833
Austin	\$4,700	\$2,900	\$7,700
San Marcos	\$3,801	\$2,684	\$6,485
Cedar Park	\$3,160	\$3,170	\$6,330
Taylor – Current	\$2,919	\$2,799	\$5,718



NEXT STEPS

- Possible report adoption and/or comments to Council
- Council will set a public hearing date
- Public notice will be provided at least 30 days before the public hearing date
- City Council will hold the public hearing
- City Council acts on revised impact fee no later than 30 days after public hearing