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Wealth Management.

City of Taylor Audit Presentation to the City Council

FOR YEAR ENDED June 30, 2025

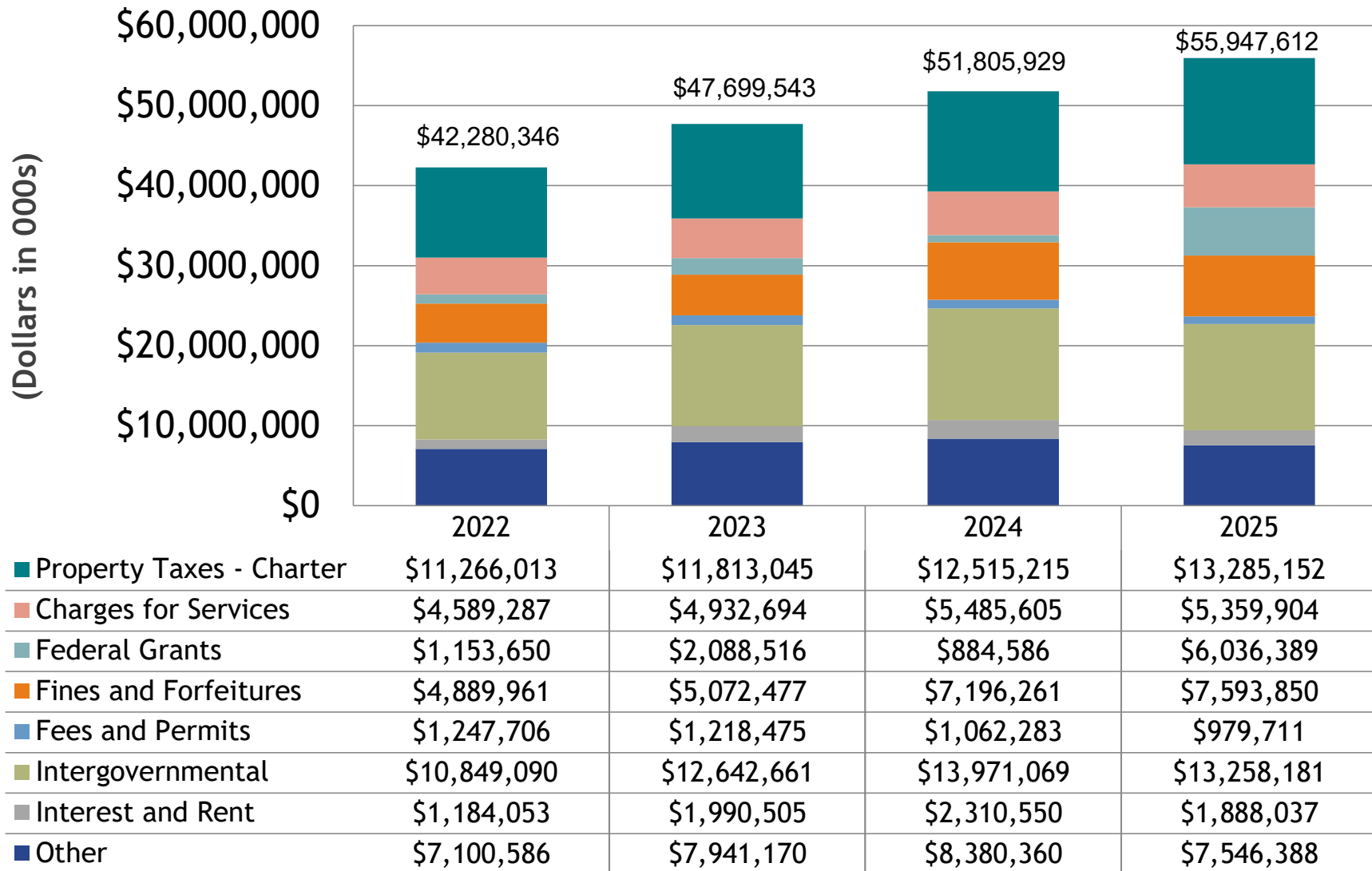


City of Taylor 2025 Highlights

- Financial Statement Audit - Unmodified opinion – Highest form of assurance that can be received from an independent auditing firm
- City's General Fund increased fund balance by approximately \$4M during 2025 which is greater than the planned budgeted increase of \$1.3M; the \$2.7M positive budget variance was primarily due to actual expenditures being under budget in the following departments: general government, public safety, recreation and culture, and capital outlay.
- The General Fund unassigned fund balance at June 30th of \$20.6M represents approximately 39.8% of current year expenditures, which represents approximately 145 days of reserves.
- In the current year over \$16.6 million dollars was invested in City infrastructure and equipment by governmental and enterprise funds
- Approximately \$3.2 million dollars of long-term debt was paid down in the current year and the City had no new debt issued during the year
- The City was awarded \$11.6 million in American Resecure Plan Act Funds during a prior fiscal years and expended \$4.7 in 2025. The City has obligated the remaining \$3.4 million to be spent in future periods.

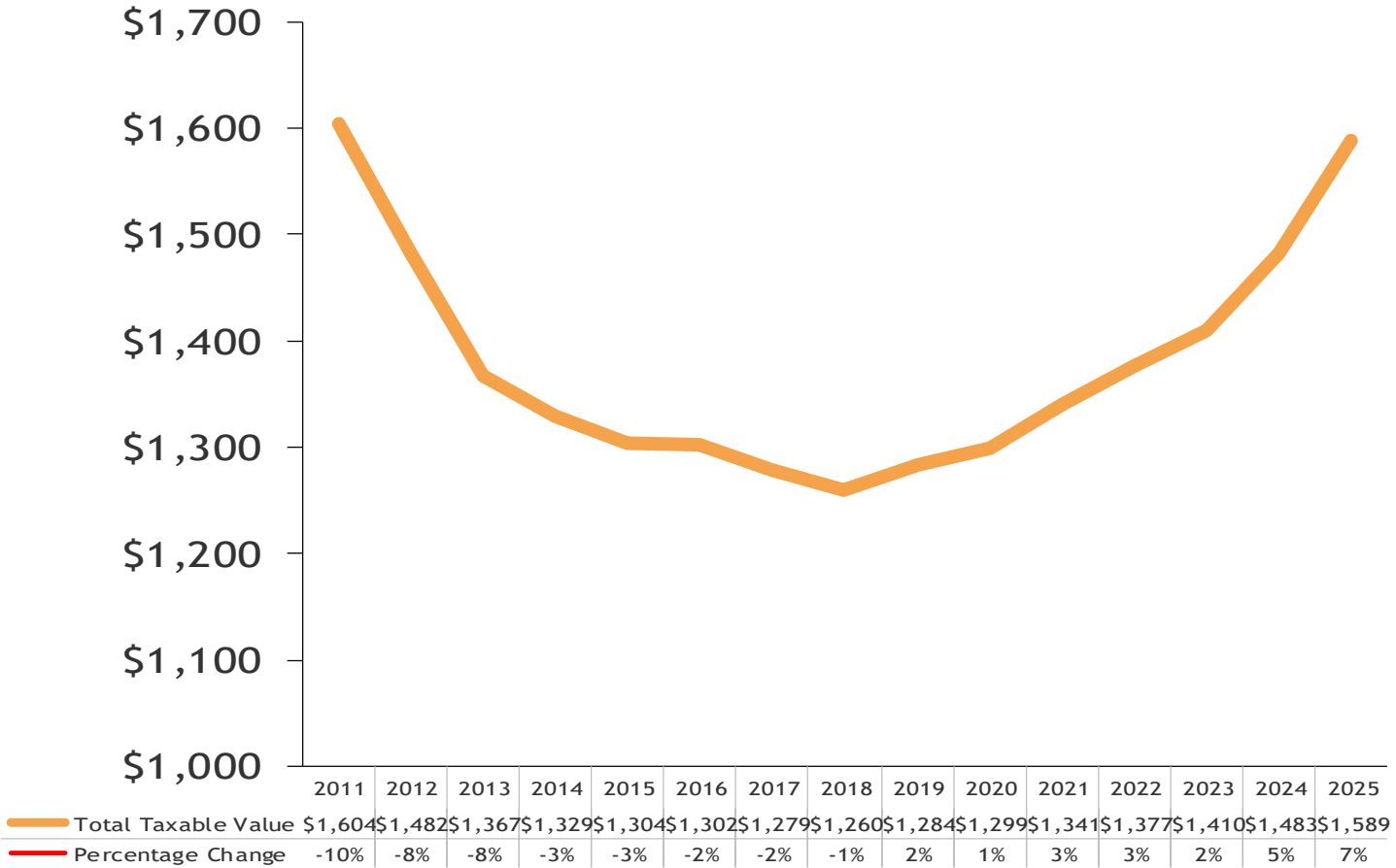


City of Taylor General Fund Revenue (excluding transfers) Years Ended June 30





City of Taylor Total Taxable Value (in millions) Years Ended June 30





City of Taylor Property Tax Composition Year Ended June 30, 2025

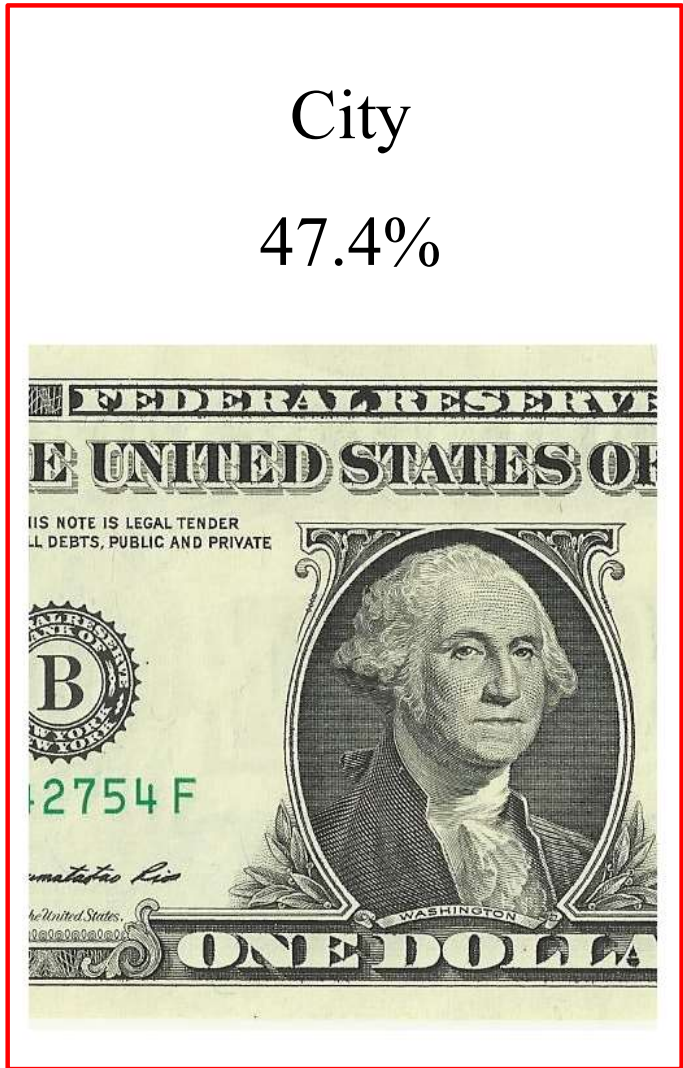
County

15.2%



City

47.4%



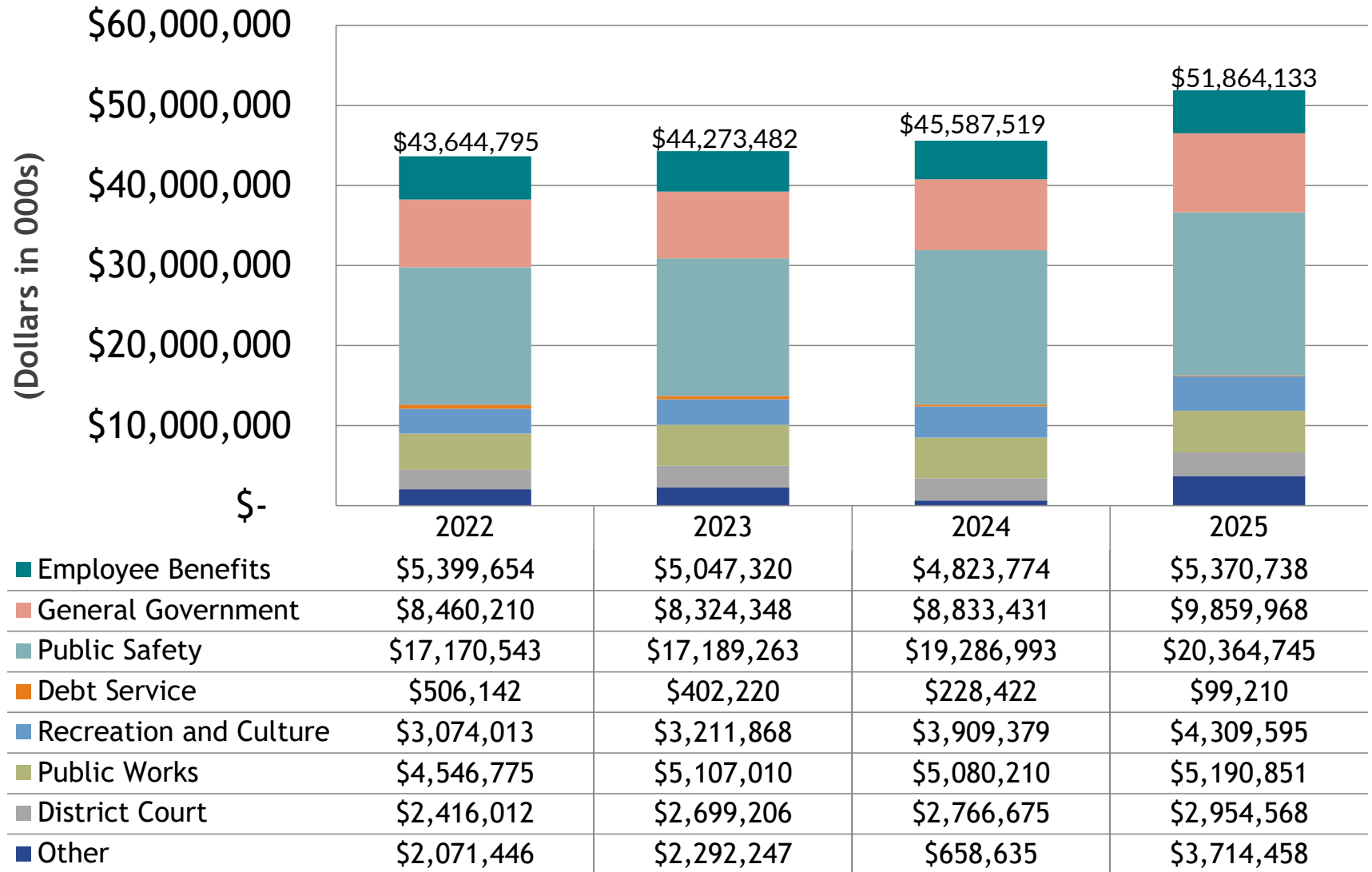
Schools

37.4%



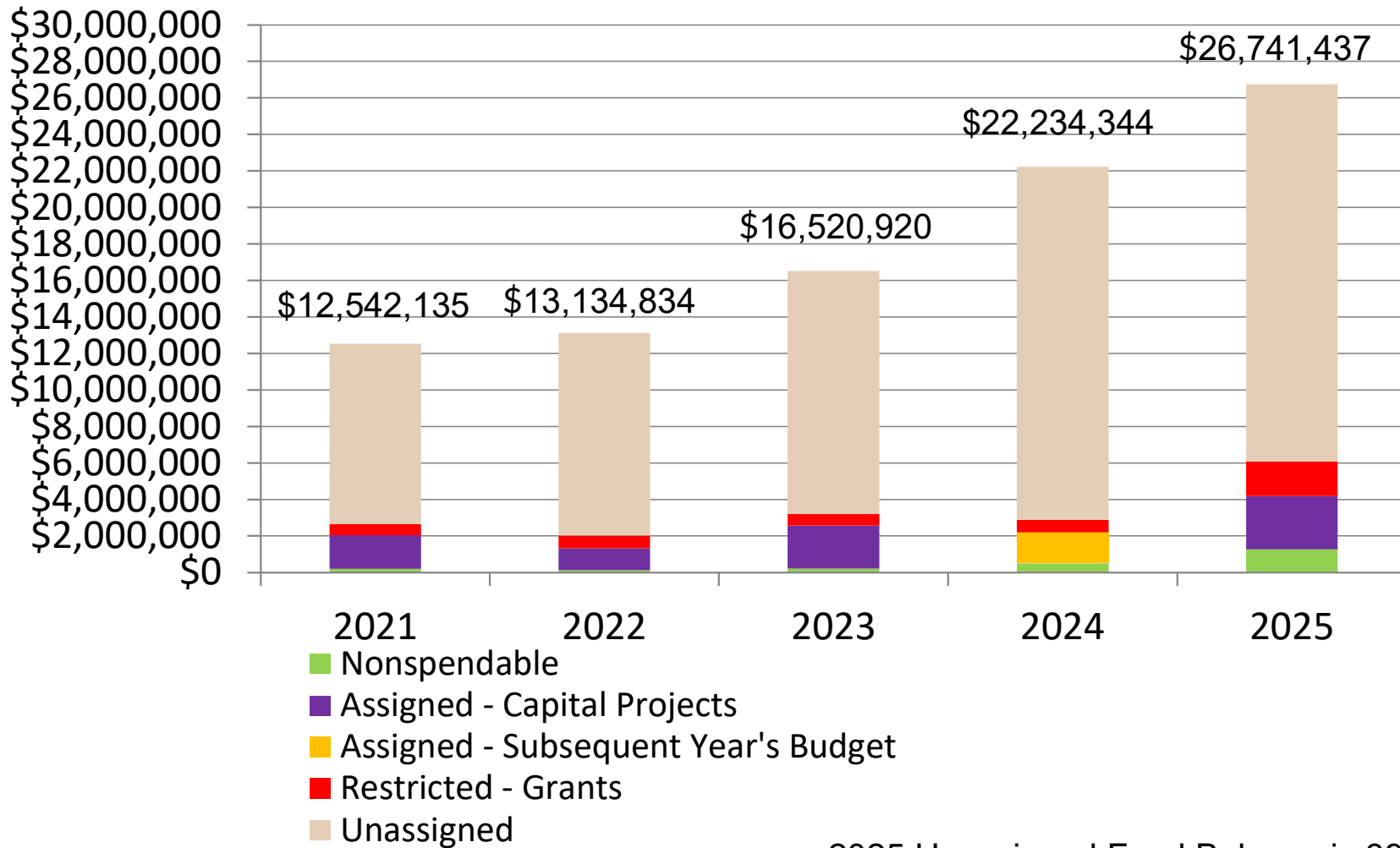


City of Taylor General Fund Expenditures by Department (excluding transfers) Years Ended June 30





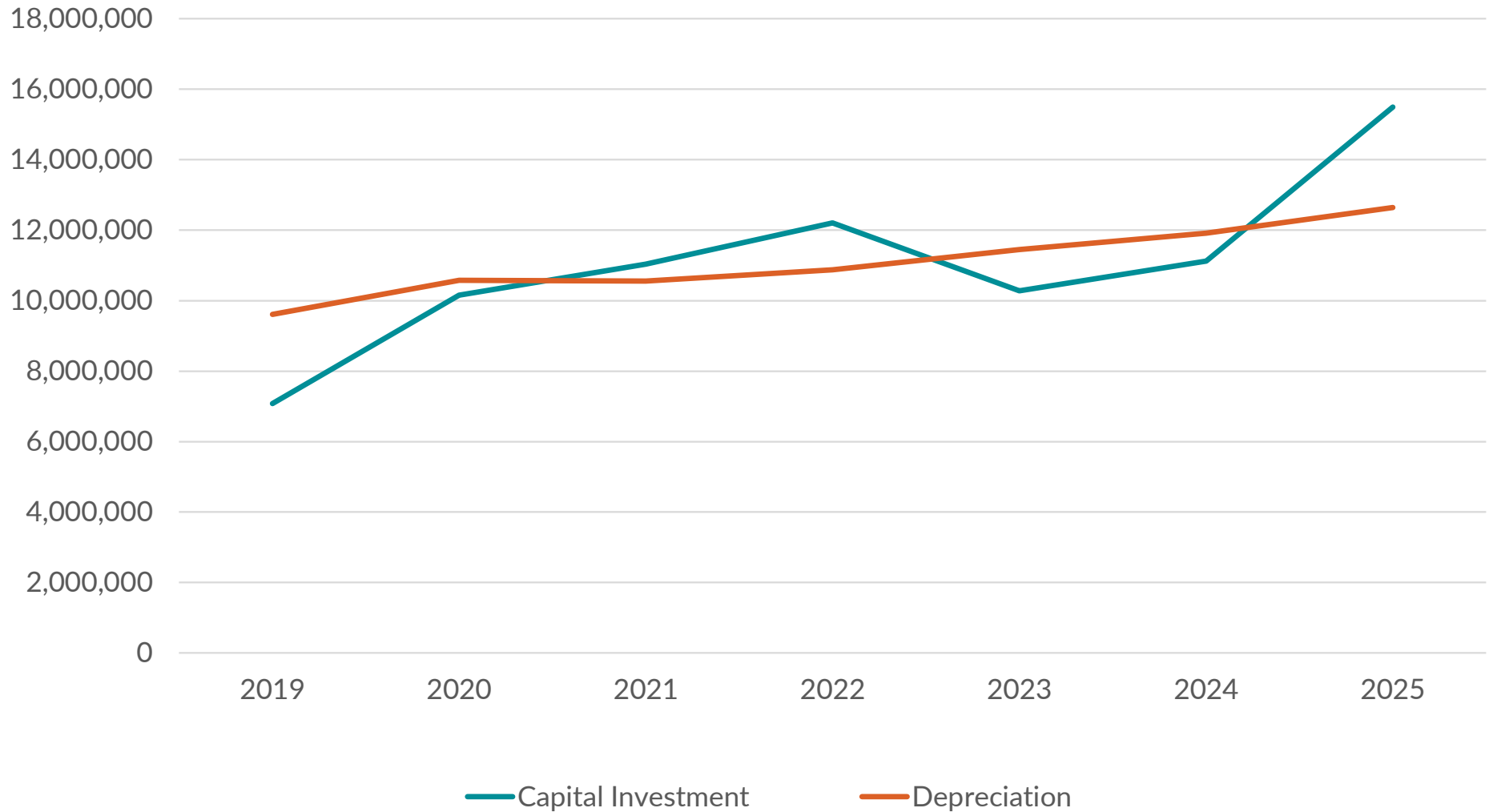
City of Taylor General Fund Balances Years ended June 30



2025 Unassigned Fund Balance is 39.8% of current year expenditures



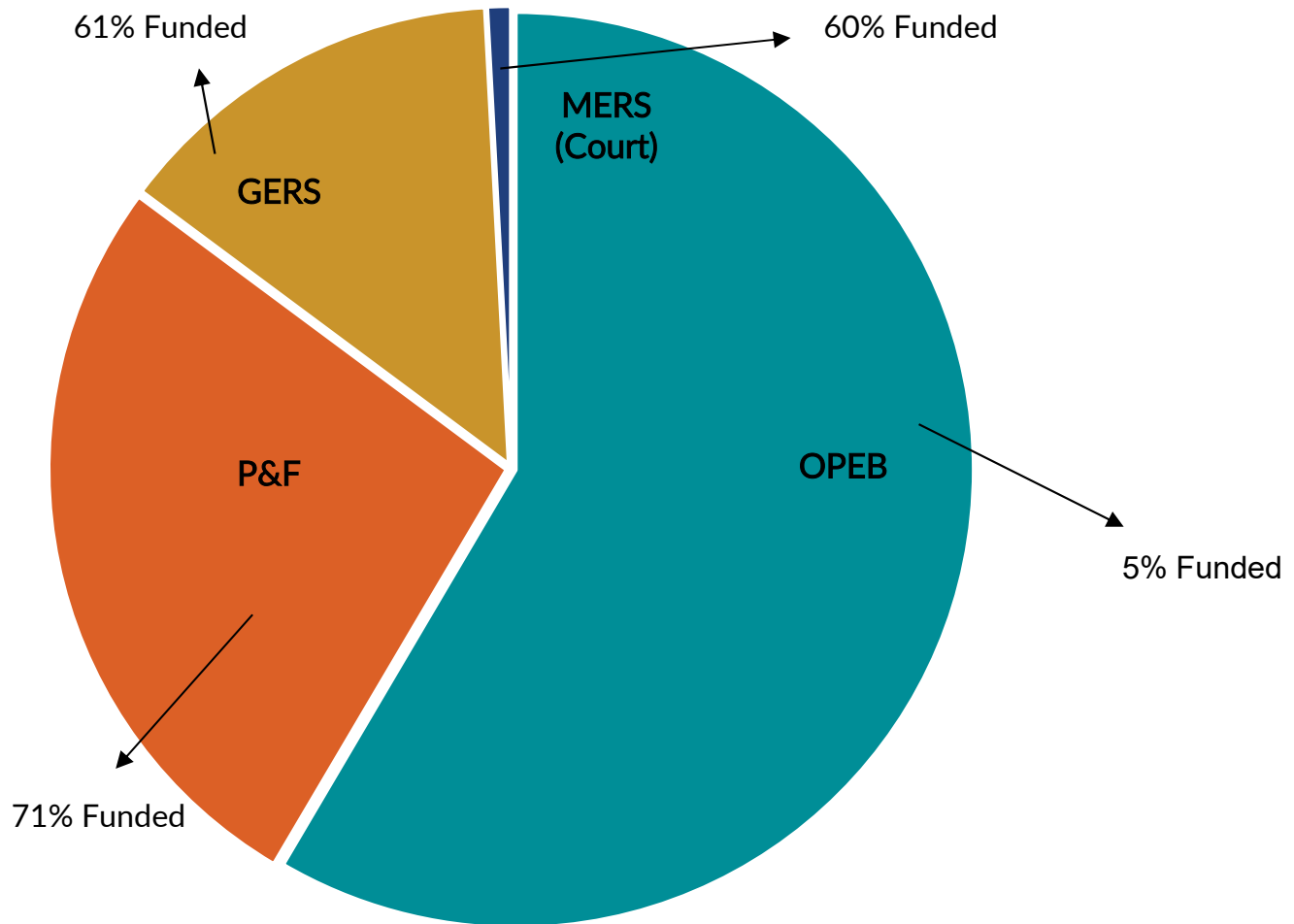
City of Taylor Capital Investments – General Government





Legacy Cost Liabilities

Total Net Liability:
\$230,450,480



Unfunded Amount

OPEB:	\$134,767,994
P&F:	61,504,181
GERS:	32,255,392
MERS:	1,922,913
Total	\$230,450,480



THANK YOU

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