

ANNUAL OPERATING ADOPTED BUDGET

FY 2021-2022



THE CITY OF
BURLESON
TEXAS



City of Burleson

Fiscal Year 2021-2022

Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,172,241, which is a 4.63 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,229,850.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0.6859/100	\$0.7111/100
No-New-Revenue Tax Rate:	\$0.6859/100	\$0.7006/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.4959/100	\$0.5187/100
Voter-Approval Tax Rate:	\$0.7198/100	\$0.7292/100
Debt Rate:	\$0.1885/100	\$0.1924/100

Total debt obligation for City of Burleson secured by property taxes: \$59,462,359



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Burleson
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morill

Executive Director

THE CITY OF
BURLESON
TEXAS

TABLE OF CONTENTS

Introduction & Overview

Letter from the City Manager	1
City Brief.....	13
Budget Overview	19
Strategic Goals & Strategies.....	33

Financial Structure, Policy & Process

Organizational Chart	43
Fund Structure by Budgetary Basis.....	44
Fund Descriptions	45
Basis of Budgeting.....	47
Functional Units	49
Financial Policy Statement.....	51
Budget Process.....	81
Budget Calendar	85

Financial Summaries

Budget Summary by Fund.....	87
Three Year Fund Summaries by Revenue, Expenses & Fund Balance	88
Long Range Financial Plan.....	117
Explanation of Changes in Fund Balance Greater than 10%.....	118
Sales & Use Tax History.....	119

Capital & Debt

Capital Definition	120
5 Year Capital Improvement Plan (CIP).....	121
General Government (CIP).....	122
Parks & Recreation (CIP).....	123
Water & Sewer (CIP)	124
Financing Alternatives	125
Tax Supported General Long Term Debt/Principal & Interest Requirements	126
TIF#2 General Long Term Debt/Principal & Interest Requirements.....	127
4B Community Service Dev Corp. Long Term Debt/Principal & Interest Requirements	128
4A Economic Dev Corp. Long Term Debt/Principal & Interest Requirements.....	129
Water & Sewer Principal & Interest Requirements.....	130
Hidden Creek Golf Course Principal & Interest Requirements	131

Departmental Information

Departmental Budgeted FTEs	132
Budget by Fund & Department	135

Supplemental Information

Map	189
Water Consumption	190
Top 10 Property Tax Payers	191
Glossary of Terms	193
Acronyms.....	197
Fee Schedule	199
Ordinances	230

THE CITY OF
BURLESON
TEXAS



City Manager's Budget Message

July 30, 2021

To the Honorable Mayor and Members of the City Council:

The proposed budget has been developed over the last several months with the input of the city council and community. It is designed to meet the challenges faced by the organization and accomplish the goals outlined in the City of Burleson's Strategic Plan.

The FY 2021-22 Proposed Budget has also been developed in the context of a five-year financial plan. The purpose of this approach is to ensure that decisions made today are financially sustainable in the future. To that end, the budget has been developed to match recurring revenues and recurring expenses in FY 2021-22.

This memo provides detailed information on the budget focus areas, proposed new positions and other service enhancements. Highlighted below are some of the biggest takeaways from this year's proposed budget.

Takeaways

1. Lower tax rate

The proposed tax rate of \$0.6859 is \$0.0252 lower than last year's rate of \$0.7111

2. First homestead exemption

The proposed budget recommends adding a one percent homestead exemption in FY 2023, which will be increased one percent each year thereafter to continue to offer our resident's a way to decrease their property tax bill.

3. Street Improvements

The Capital Improvement Program proposes \$8.93 million in street improvements over the coming year.

4. Public Safety Enhancements

The budget recommends the addition of six (6) new police officers and seven (7) new fire personnel.

5. Utilities

No rate increases are proposed for this fiscal year.

Budget Focus Areas

Strategic Plan

The city’s Strategic Plan guides the organization for the next 12-24 months and is organized according to the following Strategic Focus Areas (SFAs):

- Operational Excellence
- Infrastructure
- Community
- Public Safety

In June and July of 2021, the City Council received briefings on potential updates to the Strategic Plan for the coming year. The proposed revisions have been incorporated into planning the proposed budget for FY 2021-22. The city council will be asked to formally approve the updated Strategic Plan along with the budget itself in September.

Public Input

Over the past year, the city of Burlison has conducted numerous surveys, online forums, and other outreach efforts. Additionally, the city launched a budget transparency web page earlier this year, and a survey was conducted to gauge citizen interest in a variety of program areas. This survey, and the feedback received throughout the year, have formed the basis of many of the recommendations in the FY 2021-22 Proposed Budget.

The proposed budget has been developed to achieve the strategic items outlined above and minimize the rates and fees charged to our citizens. To that end, the proposed budget incorporates a number of cost containment initiatives that have been implemented over the past year.

Cost Containment

- **Organizational Changes** The proposed budget maintains the staffing reorganization changes that have eliminated several positions in prior years. It also includes the reduction of an additional three positions for the upcoming budget. These changes are designed to encourage a direct service delivery model, and collectively, these changes have eliminated 13 FTEs and \$1.7 million in annual costs.
- **Sick and Vacation Leave Policies** The proposed budget includes reductions to the sick and vacation leave policies approved this past spring. The changes better align employee benefits packages with our competitive market. The city will collectively

realize savings of approximately \$900,000 over the next five years and \$1.2 million for each subsequent five-year period moving forward.

- **Bond Refunding** To better manage the city's debt service costs, staff recommended that the debt associated with the 2011 Water and Waste Water bonds be refinanced. Council approved this refinancing, and it is expected to save approximately \$1.1M over the next 10 years.
- **Bond Sale Eliminated** Following a detailed review of the city's capital projects, staff recommended eliminating the \$18.1 million bond sale, which was planned for FY 2021. However, projects will be continued as planned due to the use of escrowed funds, unallocated resources, and the reallocation of existing funds among eligible projects.
- **COVID-19 Funds** Due to the COVID-19 pandemic, the city received \$2.5 million in federal funds related to the CARES stimulus act. City staff allocated funds to testing and public health-related efforts in the city, and collectively, were able to successfully offset approximately \$1.5 million in General Fund costs for FY 2021. These costs are primarily related to Fire Department expenses that were reallocated to the city's response to the pandemic.

Organizational Efficiency

Staff has made a number of improvements over the past year to improve organizational efficiency. Some of the more notable improvements include the following:

- Implemented a power shift to increase police coverage across evening and night shifts.
- Began implementation of new automated fire station alerting system.
- Installed new BRiCK software system to increase online sales by more efficiently booking classes and other recreational services.
- Purchased new capital project (E-Builder) and asset management system (Cartegraph) to improve efficiency and accountability in managing capital projects.
- Created a new Health Insurance Fund to better track resources and actively manage the city's benefit plans.
- Launched new website to improve communications and provide a new opportunities for connecting with the city's stakeholders.

Investments in Public Infrastructure

- **SH 174 Traffic Signal Improvements** - To improve mobility on SH 174, the city will be updating all signal controllers and the communications for the signals to sync them with real-time traffic flow patterns. Total cost of improvements **\$2,161,123**.

- **SW Hulen St & SH 174 Intersection Improvements** - This project will add a dual left-turn lane and a dedicated right-turn lane with dual through lanes which will greatly improve mobility in this area. Total cost of intersection improvement is **\$1,197,370**.
- **Alsbury/Hulen Bridge to CR 1020** - This project will provide an east to west connection from I-35W to Chisholm Trail Parkway. This project will connect to the existing Alsbury Boulevard, which currently terminates at HulenConnect, to the existing CR 1020. The total project is \$6.2M with **\$753,080 being allocated in the FY 21-22 budget**.
- **SH 174 Widening Phase II** - This project consists of the schematic design and environmental study for the widening project. This project will improve mobility on SH 174 (Wilshire Boulevard and mitigate congestion. Phase II cost is **\$1,500,000**.
- **Renfro St & FM 3391 Widening** - This project will improve safety and mobility from the east side of the city to I-35W as development continues to occur, this project partners with Texas Department of Transportation. The city's portion for the design of this project is **\$2,697,512**.
- **Wicker Hill & Greenridge** – This project will improve access to the Mustang Drive Lakewood Boulevard area. The total project cost is approximately **\$8 million**.
- **City of Fort Worth relief sewer purchased capacity** – In order to provide for future growth, the budget includes funding for a new sewer line to be constructed by the City of Fort Worth. The cost of the city's portion is **\$14,269,909, \$6 million of the funding will be aligned with the American Rescue Plan Act (ARPA) funding**.

Public Safety Enhancements

Police Department After comprehensively reviewing the capabilities of the Burleson Police Department, and the needs of the community, the FY 2021-22 proposed budget includes funding for the following six (6) new positions:

- One new canine officer, canine and vehicle is budgeted for \$250,390. This will combat the increased illegal activity of transporting narcotics through the city in vehicles with hidden compartments.
- One new detective sergeant and vehicle will be added for \$201,474 to align with the increasing population and growth of businesses in the community.
- Two downtown police officers to provide additional safety for the area will be funded from the TIF Zone 2 at a total cost of \$230,275.
- Two new school resource officers and associated vehicles will be added to increase police presence on campus while preparing for student population growth. Burleson ISD will provide \$226,550 in funding for the school resource officers.

Fire Department To enhance fire and EMS services, the FY 2021-22 proposed budget includes funding for the following positions and enhancements:

- An additional six (6) firefighters to provide enhanced safety to the community and firefighters by improving response time and providing a mobile squad unit.
- One (1) administrative lieutenant will manage the operations for training and EMS compliance programs.

In total, the proposed budget includes \$788,426 in additional funds for the Fire Department, and this will be funded with American Rescue Plan Act (ARPA) funds through FY 2025. At that point, the General Fund will absorb these costs moving forward.

Emergency Management To better serve the citizens, the outdoor warning system will be upgraded to interface with the Everbridge communication platform to automatically notify citizens when the National Weather Service issues a warning for the city. This will improve awareness for citizens during disasters and is expected to cost approximately \$18,000.

American Rescue Plan Act (ARPA) In the General Fund, several of the safety enhancements are aligned and dependent upon the American Rescue Plan Act (ARPA), which is federal funding relief for state and local governments as a response to the fiscal impact of the COVID-19 pandemic. Budget items targeted for ARPA funding include the addition of six (6) firefighters, an administrative lieutenant and a mobile COVID response vehicle. Emergency management system upgrades are also included for cellular data emergency communication and the outdoor warning system.

The city expects to receive a total of \$11.9 million in ARPA funding. In the event that the ARPA funding is not received and distributed from the state, the General Fund items may be delayed, and the Water and Wastewater funded items would be included with a future bond issuance.

Employee Compensation and Benefits

The city continues to analyze the recently completed compensation study to ensure employees, particularly public safety, are paid at market value. The city is taking steps to propose merit and market adjustments to keep the city competitive with surrounding municipalities.

- **Police and Fire sworn positions** The beginning step for both fire and police has increased by an average of 6.02 percent from the prior year. The number of steps has decreased to get personnel to the highest step faster, which keeps our employees on

track with competing agencies. The total cost for the public safety step plan is \$409,000.

- **Market adjustments** To continue to be competitive with surrounding cities, employees that are below the market are receiving adjustments to place them closer to the mid-point in their salary ranges. The budget allocates \$266,000 for market adjustments.
- **Merit Increases** – The FY 2021-22 proposed budget includes a 3.5% average merit increase for non-step plan positions. The cost of this merit increase is approximately \$752,000 for the coming fiscal year.
- **Health Insurance** The city and employee contributions into the Health Insurance Fund will not increase in FY2022. Premiums are projected to increase by 5% from FY 2023 to 2026.
- **Retirement** – Texas Municipal Retirement System (TMRS) rate increased from 16.16% to 16.64%. The funding ratio is 82.2%, and closed amortization period is 24 years as of January 2021.

Economic Development

- **Ellison Street Project** The new development will double the size of Old Town’s core by bringing over 50,000 square feet of retail, office and restaurant space to the Old Town Area. The project will occur in two locations in Old Town, 135 W. Ellison St. and 114 W. Ellison Street. The development at 135 W Ellison St. will consist of seven buildings and will include 29,755 square feet of retail space and 22,050 square feet of office space. There will also be a new parking lot constructed at 140 W. Bufford St. in conjunction with the development that will offer 64 new spaces. The developer has already signed two tenants for the 135 W. Ellison St. location, Heim Barbecue and Razoo’s Cajun Café. The development at 114 W Ellison Street will consist of 5,500 square feet of retail space and 5,500 square feet of office space.
- **Chisholm Summit Master Planned Community** The 915-acre site is the city’s first master-planned community and will feature residential homes, over 100 acres of dedicated parkland, including an equestrian center, a community park, pocket parks, and over ten miles of an interconnected trail system that will weave through the development. The estimated taxable value of the development is \$1.15 billion and city tax collections are expected to increase by approximately 10%.
- **Hooper Business Park** – The 106-acre medical and professional office park within the Chisholm Summit Master Planned Community will improve access to Chisholm Trail Parkway for the community and encourage development on the city's west side.
- **HighPoint Business Park** Anson PDR, a 12,500 SF paintless dent repair tool distributor, opened in HighPoint Business Park in FY 20-21. Yukon Ventures and Saxum Real Estate

broke ground on a 403,000-square-foot cold storage and distribution center. The capital investment for Yukon Ventures is \$50 million, and the project is expected to bring 50 new jobs to the community.

Other Notable Budget Items

Public Works

To be prepared for uncertain weather conditions, the level of snow and ice mitigation will be increased by \$85,301, enabling crews to pretreat and provide snow and ice removal from public roads deemed necessary for disaster preparedness.

To safely load and unload materials from delivery trucks, a forklift is budgeted for \$26,167. To provide crews with the proper equipment to safely move materials and improve efficiencies, a skid steer is budgeted at \$3,775.

Code Compliance

\$25,000 is included within the budget to provide for materials, labor, and other supplies to promote the redevelopment of residential homes in the city. The funding will assist homeowners who cannot care for their aging homes on their own, either due to medical, monetary, or other reasons.

Parks Maintenance

A three-person mowing crew is being added to provide additional maintenance of the city's rights-of-way. The in-house crew will provide a higher level of service at a lower cost than the current contract. The total cost is \$263,510.

Development Services

\$234,669 for an additional building inspector and plans examiner has been included with the budget to keep pace with the increased construction volume within the city. An additional truck is also included in the budget at the cost of \$39,704.

Human Resources

In response to the city's growth and service needs, the budget includes a human resource assistant, provisions for employee recognitions, tuition reimbursements and personnel development. In total, \$114,718 is included with the proposed budget.

Community Services

As a result of the city's growth, to keep pace with the demands of departments and to ensure

city council has the appropriate production quality, the budget includes a video specialist position upgrade, a part-time production assistant and additional video equipment for \$37,604. The budget also provides funding for additional outreach methods, including removing the quarterly newsletter from the utility bill and mailing it directly to all residents, enhanced direct texting to citizens, public service announcement postcards and kiosk signs for a total of \$100,000. A customer service community survey \$25,000 and funding for CityFest \$6,900 are also included to enhance the residents' quality of life.

Library

A library master plan and facility study, a total of \$40,000, is included with the proposed budget to ensure that the library is a great place to live, learn, work and play into the future.

Finance

The budget includes \$20,000 for an Indirect Cost Allocation Study that will be used to calculate appropriate inter-fund transfers based on services provided within the city.

Budget Funds Summary

The overall FY 2021-22 Proposed Budget for all funds is \$155.4 million and includes 429.55 full-time equivalent (FTE) positions. A comprehensive summary of the budget is attached in the accompanying Budget Overview section of this document.

The **total proposed tax rate** is \$0.6859 per \$100 of assessed valuation which is \$0.0252 cents lower than the prior year. Of this amount, \$0.4974 provided for maintenance and operations and \$0.1885 is provided for debt service.

The proposed budget provides funding for a net increase of 20 FTEs for all funds compared to the FY 2020-21 budget. The proposed changes include:

- 1.0 FTE for a new Canine Officer
- 1.0 FTE for a new CID Police Sergeant
- 2.0 FTEs for a new Police SRO (BISD Funding)
- 2.0 FTEs for two Downtown Police Officers (TIF #2)
- 6.0 FTEs for new Firefighters (ARPA Funding)
- 1.0 FTE for a new Fire Administrative Lieutenant (ARPA Funding)
- 1.0 FTE Human Resource Assistant
- 0.5 FTE Video Production Assistant (4A Funding)
- 1.0 FTE Engineering Inspector
- 1.0 FTE Building Inspector

- 1.0 FTE Plans Examiner
- 1.0 FTE Information Technology System Administrator
- 1.0 FTE Parks Maintenance Worker
- 3.0 FTEs Right of Way Mowing Crew (4B Funding)
- 0.5 FTE Municipal Judges – *reclassification of position*
- (1.0 FTE) Environmental Services Manager - *elimination of position*
- (1.0 FTE) Golf Operations Manager - *elimination of position*
- (1.0 FTE) Engineering Development Manager - *elimination of position*

Water and Wastewater Fund

The proposed budget does not recommend any fee increases for water or sewer utility customers. The five-year capital improvement program (CIP) for water projects is approximately \$25 million, and the five-year CIP for sewer is \$21.1 million. This includes \$14.7 million for the sewer line that is being constructed by the city of Fort Worth.

In addition, the budget includes \$74,600 to continue the proactive replacement of water meters. As part of the equipment replacement program, the budget provides \$50,470 to upgrade a pickup truck. The upgrade will enable support services to navigate off-road rural areas carrying the needed equipment for services and repairs.

To ensure public safety when working on roadways, the budget also provides \$36,000 for two electronic message boards that may be transported and stationed at work locations to warn motorists of upcoming work areas providing the required safety for both the workers and the public.

Information Technology Fund

To provide proper backup and disaster recovery infrastructure, the budget provides \$237,183 to replace the current server at City Hall. City council adopted the Information Technology Strategic Plan in May 2020, and the top-rated item was the implementation of a new ERP application system. In conjunction with the ERP system implementation, a system administrator is included with the budget to provide additional administration for the new ERP system.

Additionally, the proposed budget includes \$235,000 for costs related to implementing the new system over the coming year. The budget includes \$1.9 million for the cost of purchasing and implementing the new system, which is all funded without issuing any debt.

Finally, the proposed budget recommends \$103,397 for the upgrade of the 911 dispatch recording system and \$159,247 to complete a needs assessment related to the computer aided

dispatch (CAD) system in the 911 center. This needs assessment will be used to prepare for the ultimate replacement of the existing system.

Parks Performance Fund

The budget includes several needed improvements to the BRiCk, such as new signage throughout the facility (\$22,000), replacing worn partitions in the meeting rooms (\$11,000), replacing the aged lockers in each locker room (\$37,000), adding automatic bathroom features for towel dispensing, auto flush, and automatic sinks and hand dryers (\$29,465). The budget also includes \$17,570 to refinish the gym floors. Below are some additional enhancements as well:

- **Russell Farm Art Center** The budget includes \$9,188 to add a partition for the existing Chesapeake building in order to create an additional classroom.
- **4B Parks Performance Fund** To provide the required maintenance at the city's athletic fields and other grounds, the budget includes \$68,990 for an additional parks maintenance worker and ground maintenance materials. The budget also recommends \$14,900 for an outdoor warning system to ensure players are alerted to imminent dangerous weather.
- **Hidden Creek Golf Course Fund** The current pump station used for course watering and irrigation needs to be replaced. To avoid a failure during the peak heat season, which would cause massive turf damage and additional costs, \$114,250 is included in the budget for a new pump station.

Downtown TIF (TIF #2)

The budget includes \$16,800 to replace the crushed granite with synthetic turf in the children's play area at the Mayor Vera Calvin Plaza, providing a safer, maintenance-friendly surface. To improve efficiencies in maintaining the old town properties, a utility cart for caretaker transportation is included in the budget at the cost of \$19,217.

Additionally, the budget proposes funding two (2) police officers at the cost of \$230,275. These officers will be primarily assigned to the downtown area to increase safety.

Cash Funding Capital Improvements

The CIP program for FY 2021-22 is \$34.0 million. To reduce debt service costs, \$1.5 million in cash funding is budgeted for a new fire ladder truck, and \$7 million in cash funding for CIP projects is planned over the next 5 years. The budget also contemplates a bond program of \$88 million for streets and public safety. Bonds will be sold over the next several years, and the city

council will have an opportunity to view details of the bond program during the August 11, 2021, special city council meeting.

In Conclusion

I sincerely thank the members of the city council for their hard work and dedication to the citizens of Burleson. The input of the city council has been invaluable in the preparation of the FY 2021-22 Proposed Budget. I also appreciate all of the feedback, analysis, and hard work of the City of Burleson employees for all of their assistance in preparing the recommended budget. In particular, the Finance Department staff has been vital in assembling and analyzing this document.

With continued investments in our organization, people, and infrastructure, I am confident that this budget will position the City of Burleson to be successful in the future. With your continued support and the dedication of our staff, we will ensure quality services are delivered to our community.

Best regards,

A handwritten signature in black ink, appearing to read 'Bryan Langley', written in a cursive style.

Bryan Langley
City Manager

THE CITY OF
BURLESON
TEXAS

City Brief



Burleson, located in north Texas, was founded in 1881 when construction of the M-K-T Railroad began. The fledgling town was named in honor of pioneer educator and preacher, Dr. Rufus C. Burleson, former president of Baylor University.

About a decade after the turn of the century, the Northern Texas Traction Company built an interurban railway system through Burleson connecting Fort Worth and

Cleburne. In 1912, a vote of the people made the town a city, and in 1969, Burleson was established as a "home rule" city when citizens adopted the Home Rule Charter.

Burleson is strategically located on the southwest edge of the Dallas-Fort Worth Metropolitan area (DFW), yet has managed to retain its distinct personality. Only 12 miles from downtown Fort Worth and

35 miles southwest of Dallas, the average commute for residents is only 27 minutes. There are three major airports within 45 minutes, as well

as the well-equipped and local Spinks airport with a lighted 6,000 foot concrete

runway for commuter and executive

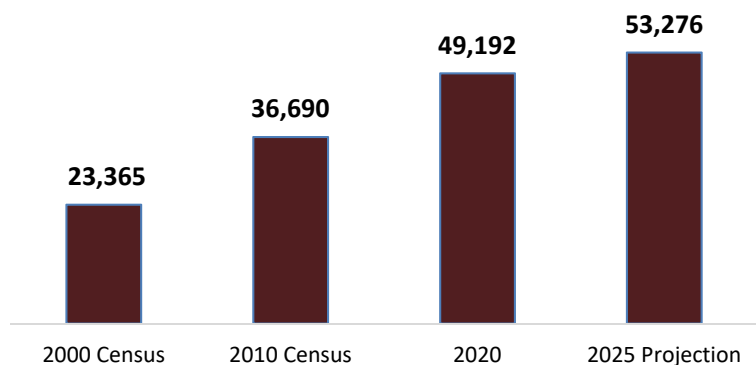
travel. As of 2014, commuting became even faster thanks to the opening of the new Chisholm Trail tollway.

Burleson's population has increased by more than 90% since the year 2000.

According to ESRI, the 2020 population was estimated to be 49,192 with the cost

City of Burleson Population 2000-2025

Source: The Retail Coach, Burleson, Texas Community Demographic Profile (2020)



of living 7.4% lower than the national average. New starts increased by 70% from 2019 and the average home value rose from \$228,000 in 2020 to \$269,000 in the year 2021 (ZHVI, 2021).

To support the growing population, the community has access to six hospitals that are within a thirty-minute drive, including a pediatric hospital and a trauma center. Burleson ISD is made up of ten elementary and seven secondary schools who consistently bring in SAT and ACT scores that are higher than the state and national averages. Two additional schools, Nicholas Middle School and North Joshua Elementary School also fall within the Burleson city limits to serve citizens. For higher education opportunities, forty colleges and universities are located within an hour drive.

Thanks to Burleson’s humble beginnings, strategic bisection by one of the most travelled interstates in America, and close location to the DFW metroplex, citizens are afforded the advantages of an urban lifestyle, while retaining the “small town” feel. The city’s leadership is focus-driven to enhance citizen’s quality of life and continue to move forward with a strategic plan that promotes operational excellence, infrastructure improvements, community involvement and public safety.



The city has made significant investments to support the re-development of the Old Town District. Old town is home to unique restaurants, boutiques, and an array of entertainment options and as of 2020, many of the public events take place in the Mayor Vera Calvin Plaza set in the center of Old Town. With a play area for young children, shaded

pavilion, dedicated space for theatrical arts and musical performances, it has become a popular destination in the community. Plans are currently underway to further develop and expand the Old Town district. This will double the current size by bringing over 50,000 square feet of additional retail, office and restaurant space.

Named in honor of the first female Mayor, it will serve the residents of Burleson for many years to come.

There are community-wide events hosted throughout the year such as Founders Day, Boo Bash, an annual Veterans Tribute, the Hot Sounds of Summer concert series and many more activities to keep citizens engaged and connected.

For avid golf fans, Hidden Creek Golf Course was built in 1997, and recently underwent a renovation. It has been voted the "toughest public golf course" in the DFW two years running by the Ft. Worth Business Press and the Dallas Business Journal listed Hidden Creek in the "top five public golf courses in the state". It boasts a well-designed, moderately challenging golf course complete with a pro shop, a restaurant, and practice facilities. More information <http://www.hiddencreekgc.com/> can be found on Hidden Creek Golf Course website.

Other community features are:

- Senior Activity Center open to citizens 50 or older
- Russel Farm Art Center, offering art woodworking classes and a wonderful outdoor venue to host wedding, reunions, or family gatherings
- Burleson Public Library offering books for all ages
- Burleson Recreation Center (BRiCk) with an indoor pool park, gymnasium, meeting rooms which offers exercise classes and pool parties. Membership is required
- Chisenhall Sports Complex, along with 16 parks and playgrounds and one nature preserve



Businesses are racing to Burleson to serve the growing population. According to the US Census Bureau, the median household income is \$81,920 with 96% of the population having graduated high school and over 25% with a Bachelor's degree or higher.

Construction is the primary industry in Burleson at this time, closely followed by the retail trade.

Healthcare/social assistance and hotel/motel establishments represent nearly a third of the industries in Burleson.

Burleson's Highpoint Business Park is a 230- acre business park adjacent to I-35W on both sides of the interstate. Since 2014, multiple manufacturing and distribution businesses have located their operations or corporate headquarters to Burleson. A few of these include:

- Chicken E Food Service – 100,000 square foot headquarters and food distribution facility
- Stuart Industries – 40,000 square foot headquarters and aerospace parts distribution
- Wagner-Smith Equipment Company – 55,000 square foot manufacturing center for wireline components
- Airforce Airguns – 25,000 square foot headquarters and air gun manufacturer
- Hayes & Stolz – 144,000 square foot headquarters and manufacturing facility
- McLane Classic Foods – 160,000 square foot food manufacturing facility
- Golden State Foods – 200,000 square foot food manufacturing facility
- Yukon Ventures– a \$50 million dollar, 400,000 square foot cold storage facility (phase 1)

City leaders and city staff continue to work to make the City of Burleson a premier place to live, learn, work and play.

**City of Burleson
MAJOR EMPLOYERS
2021**

Name	Nature of Business	Total Employees
Burleson Independent School District	School District	1,700
Wal-Mart	Retail	560
City of Burleson	Municipal Government	440
H.E.B.	Grocery Store	370
Champion Buildings Manufacturing	Manufacturing	320
Air Center Helicopter	Aviation Operations	250
Lowes's Companies	Retail	195
Basden Steel	Manufacturing	150
KWS Manufacturing	Manufacturing	150
Golden State Foods	Manufacturing	130

THE CITY OF
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FISCAL YEAR 2021-2022 BUDGET OVERVIEW

The Fiscal Year 2021-2022 proposed operating budget for all funds totals \$122.0 million for revenues and \$121.4 in operating expenditures. In addition to the operating budget, a 5 year capital improvement plan is included in the proposed budget with \$34.0 million budgeted for capital projects in fiscal year 2021-2022. The overall budget for all funds, including capital projects is \$155.4 million.

GENERAL FUND

Revenues

For fiscal year 2021-22 proposed budget, total revenues are budgeted at \$47,604,942, a 9.3% increase over last year. The increase is primarily attributed to a 4.6% increase in property taxes as well as a 20.5% increase in sales tax revenue. Property taxes and sales taxes make up 73.4% of the general fund revenues.

Property Taxes

Tax Valuation

The City's 2021 property value, as certified by the Johnson County Appraisal District and Tarrant Appraisal District is \$4,561,695,379, an increase of \$362,753,389 or 8.6% over 2020's \$4,198,941,990. This increase in value can be attributed primarily to rising valuations of existing properties, with an additional \$179,290,018 in new improvements added to the tax base. Total taxable value increased \$285,392,670 or 8.0% from last year's \$3,580,262,197 to \$3,865,654,867.

Tax Rate

The property tax rate in the proposed budget is \$0.6859, which is \$.0252 less than the existing rate of \$0.7111. Proposed rate is the lowest since 2009.

With the implementation of Senate Bill 2 in fiscal year 2021, the no new revenue tax rate and the no new revenue maintenance and operations (M&O) tax rate, were introduced.

The no-new-revenue rate for FY 2021-22 is \$0.6859, which the same as than the proposed tax rate of \$0.6859.

Budget Overview

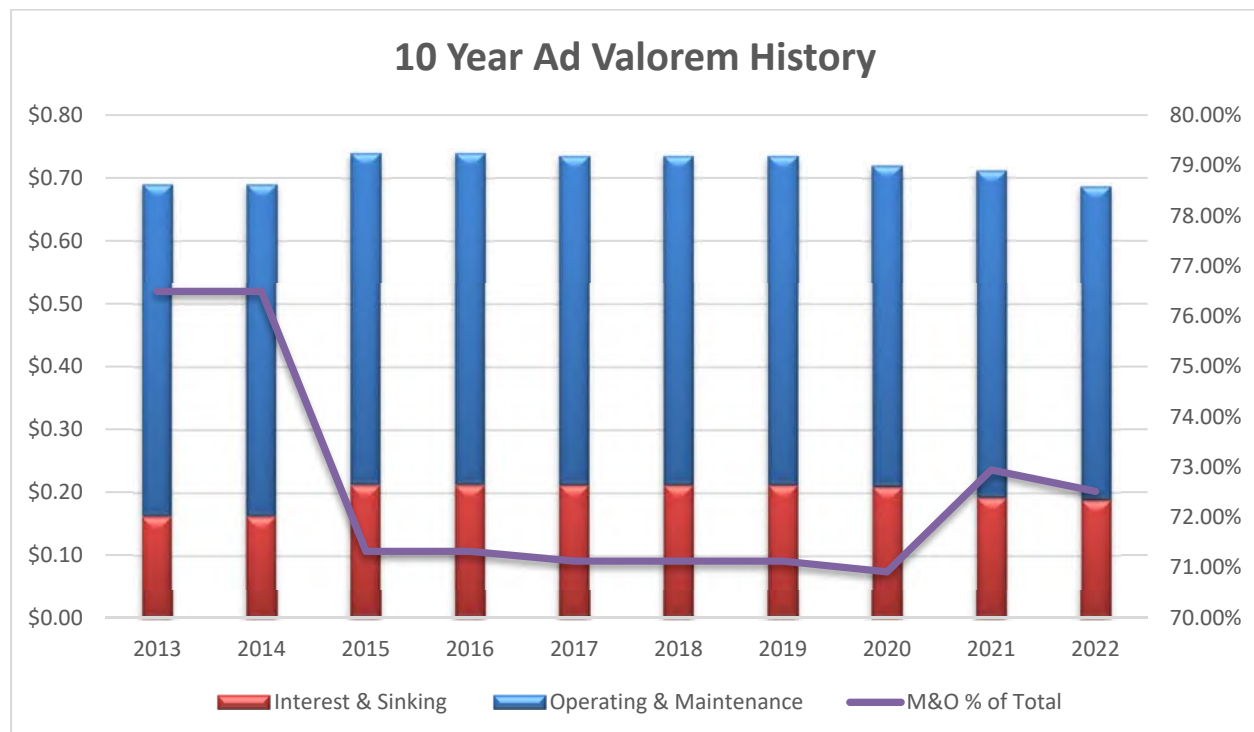
Proposed FY 2021-2022 Budget



The chart below shows the historical trend of the City’s tax rate since FY 2012.

Maintenance and Operations Rate (M&O rate)

The proposed budget decreases the M&O rate from \$0.5187/\$100 value to \$0.4974/\$100 value. The following graph illustrates the M&O rate as a percent of the total tax rate since FY 13. The proposed tax rate of \$0.6859/\$100 value is at the lowest since FY 2009.



Debt Service Rate (I&S rate)

The debt service rate decreased by \$0.0039 from FY 2021-2022 at \$0.1885/\$100 value. This debt rate provides for the debt capacity to fund \$88 million dollars in public safety and street projects over the next six years. The debt rate is 27.5% of the total tax rate. The chart below compares rates across 35 comparable cities. The debt rate allows for the funding of general government capital improvement. As the city continues to grow and prosper, the debt rate allows for the construction of public infrastructure to meet the demands of that growth.

Budget Overview
Proposed FY 2021-2022 Budget



<i>JURISDICTION NAME</i>	<i>TAX RATE</i>	<i>M&O RATE</i>	<i>I&S RATE</i>
<i>ARLINGTON</i>	0.6225	0.2140	0.4085
<i>AZLE</i>	0.6572	0.0712	0.5860
<i>BEDFORD</i>	0.5690	0.1844	0.3846
<i>BENBROOK</i>	0.6225	0.0210	0.6015
<i>BURLESON</i>	0.6859	0.4974	0.1885
<i>CEDAR HILL</i>	0.6881	0.1700	0.5181
<i>CLEBURNE</i>	0.7600	0.1103	0.6497
<i>COLLEYVILLE</i>	0.3043	0.0149	0.2894
<i>COPPELL</i>	0.5800	0.0988	0.4812
<i>CROWLEY</i>	0.6998	0.1869	0.5129
<i>DALWORTHINGTON GARDENS</i>	0.6365	0.0920	0.5445
<i>EULESS</i>	0.4625	0.0805	0.3820
<i>EVERMAN</i>	1.1496	0.1363	1.0133
<i>FLOWER MOUND</i>	0.4365	0.0887	0.3478
<i>FOREST HILL</i>	0.9973	0.0761	0.9212
<i>FORT WORTH</i>	0.7475	0.1525	0.5950
<i>GRAND PRAIRIE</i>	0.6699	0.2093	0.4606
<i>GRAPEVINE</i>	0.2826	0.1391	0.1435
<i>HALTOM CITY</i>	0.6657	0.2620	0.4037
<i>HASLET</i>	0.2499	0.0332	0.2167
<i>HURST</i>	0.6251	0.1209	0.5042
<i>KELLER</i>	0.3950	0.0708	0.3242
<i>KENNEDALE</i>	0.7740	0.1913	0.5827
<i>LAKE WORTH</i>	0.4692	0.2672	0.2020
<i>MANSFIELD</i>	0.6900	0.2287	0.4613
<i>NORTH RICHLAND HILLS</i>	0.5757	0.2321	0.3436
<i>PELICAN BAY</i>	0.8984	0.0443	0.8541
<i>RENO</i>	0.5200	0.1625	0.3575
<i>RICHLAND HILLS</i>	0.5585	0.1452	0.4133
<i>ROANOKE</i>	0.3751	0.1911	0.1840
<i>SAGINAW</i>	0.4615	0.1773	0.2842
<i>SANSOM PARK</i>	0.7188	0.1414	0.5774
<i>SOUTHLAKE</i>	0.4050	0.0750	0.3300
<i>THE COLONY</i>	0.6550	0.1600	0.4950
<i>TROPHY CLUB</i>	0.4464	0.1100	0.3364
<i>WATAUGA</i>	0.5804	0.1797	0.4007
<i>WESTLAKE</i>	0.1678	0.0429	0.1249
<i>WESTOVER HILLS</i>	0.4470	0.0490	0.3980
<i>WESTWORTH VILLAGE</i>	0.4750	0.2165	0.2585
<i>WHITE SETTLEMENT</i>	0.7462	0.1351	0.6111

Budget Overview

Proposed FY 2021-2022 Budget



Taxable Value of Average Residential Property

The taxable value of an average residential property in Burleson grew from \$206,720 in 2021 to \$232,000 in 2022, a 12% increase

The proposed rate, applied to the increased taxable value, will result in a decrease of \$58.46 in the tax bill for the average residential property.

Property Tax Revenue

Overall, General Fund revenue from ad valorem (property) taxes is up \$1,466,906 (6.7%) from the current year to \$23,295,728. Tax levy on new value added since the last appraisal total \$1,229,850. The value of properties subject to a tax ceiling has increased to \$699.1 million in 2021 from \$636.7 million in 2020. Frozen properties now account for 18.1% of the tax base.

For FY 2021-22, one cent on the ad valorem tax rate will generate \$381,526 - allowing for protested and frozen values and assuming a 99% collection rate.

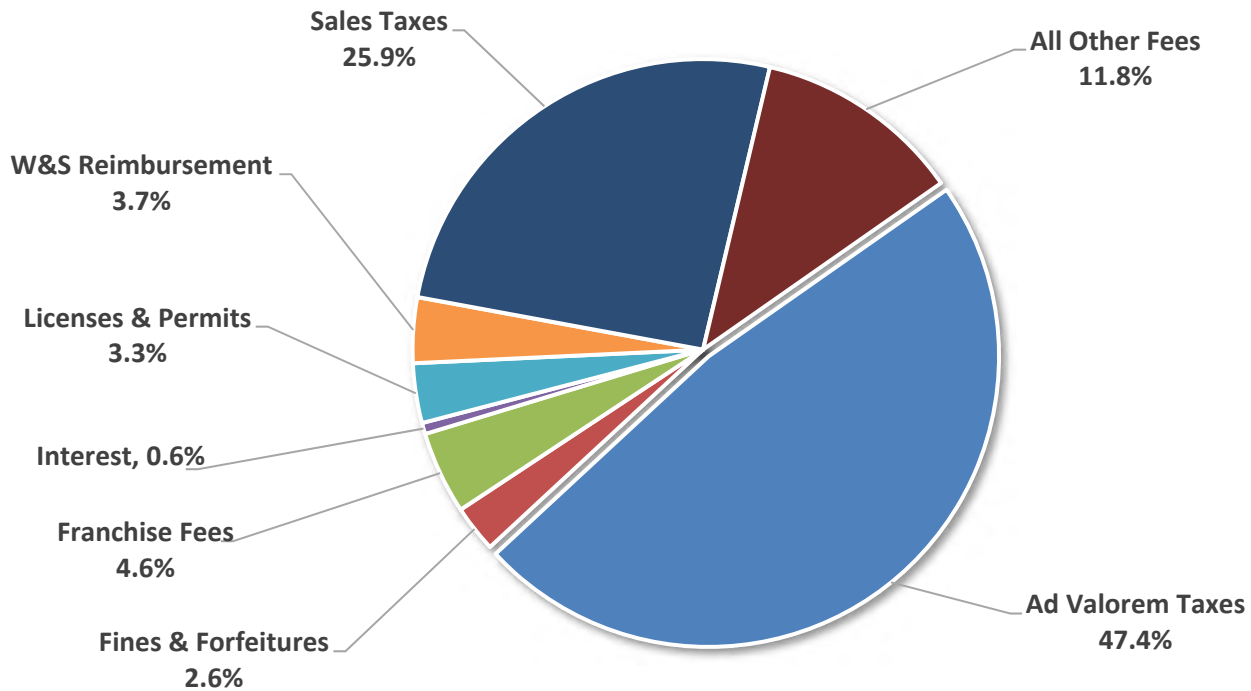
Sales Taxes

Sales tax (not including \$157,500 in liquor tax) revenues are projected to increase \$2,084,054 a 20.4% increase from current budget. Revenue from sales tax in FY 2021-2022 is projected at \$12,257,000 which is 25.4% of total revenue.

Combined, property and sales taxes will fund approximately 73.3% of General Fund maintenance and operations expenses for FY 2022. The graph below illustrates this relationship.



GENERAL FUND REVENUE



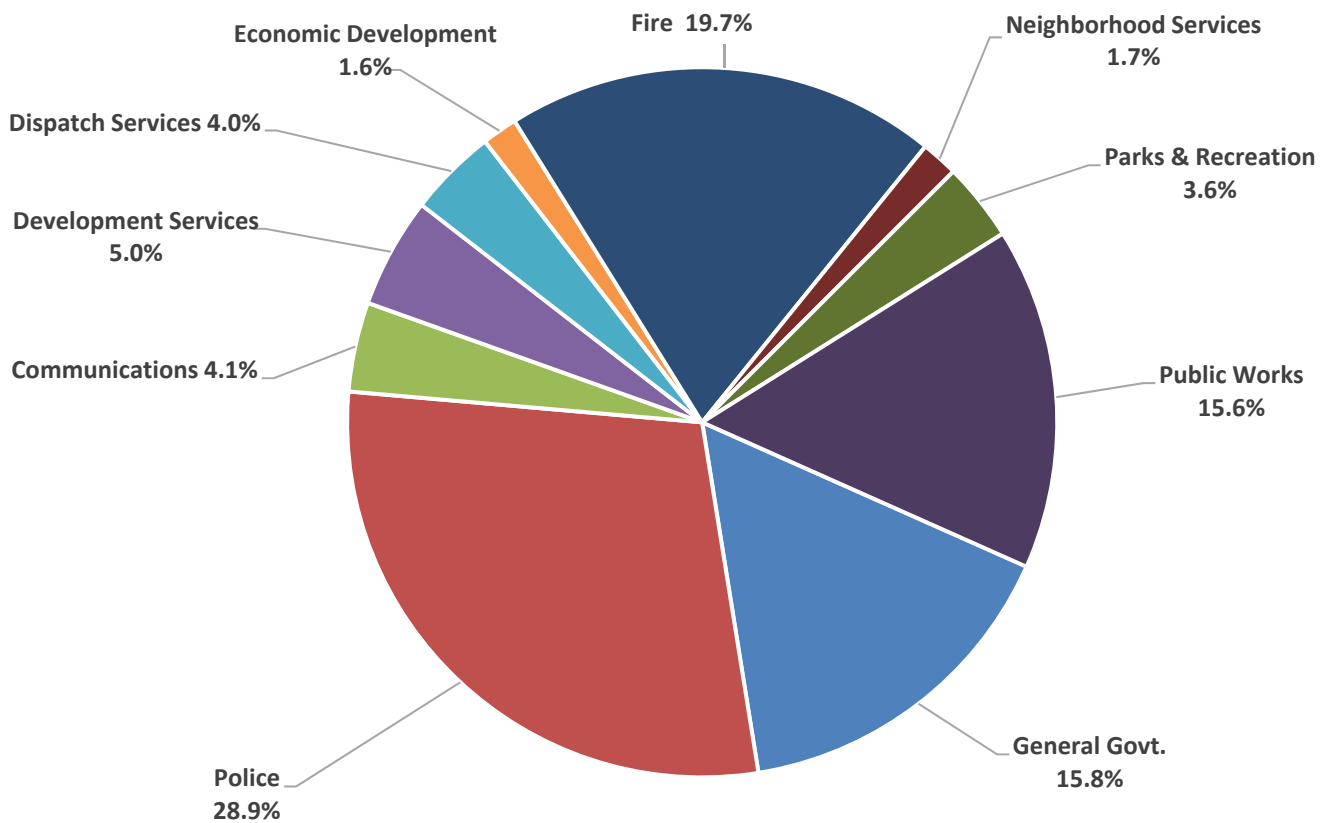
Expenditures

Proposed total expenditures budget is \$50,037,653 which is \$4,389,030 (9.6%) higher than the current budget. The increases are due to a proposed 3.5% increase in salaries effective October 1, 2021; addition of personnel in both public safety and general government; capital and one-time cost, cash funding of a fire truck; and cash funding of capital projects.



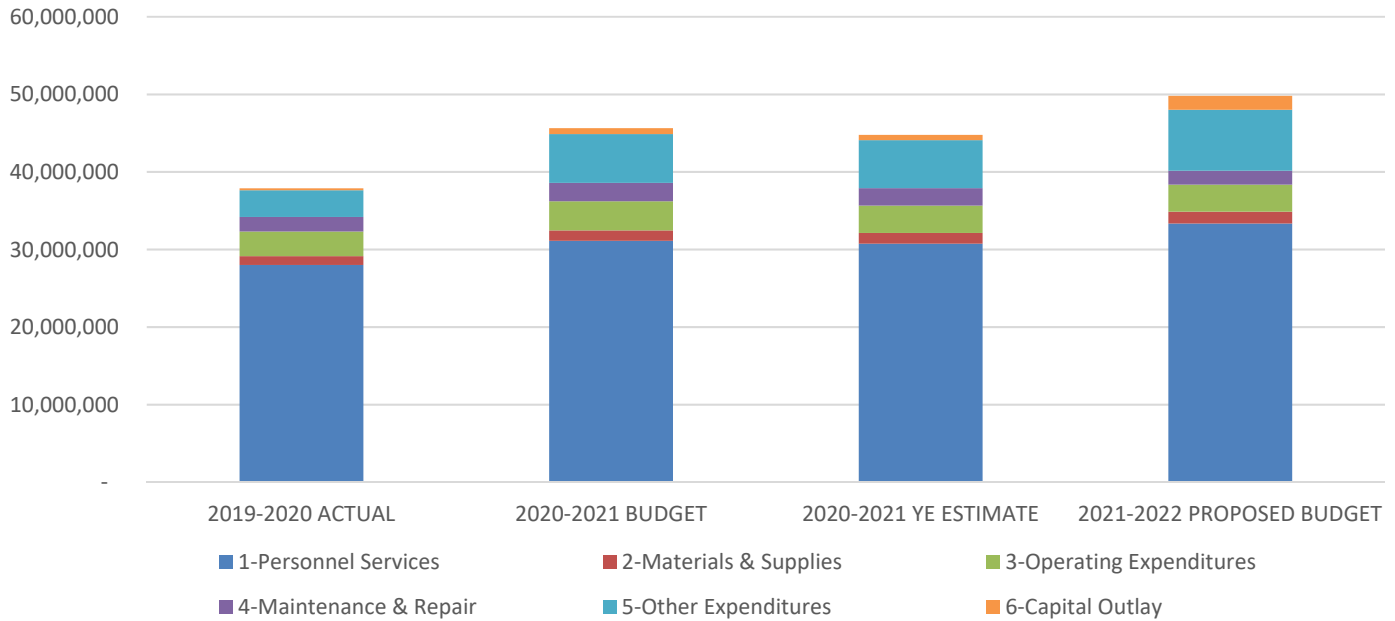
The following graphs illustrate the spending by category, in comparison budgetary comparison, and a function expense comparison.

GENERAL FUND EXPENDITURE BY FUNCTION

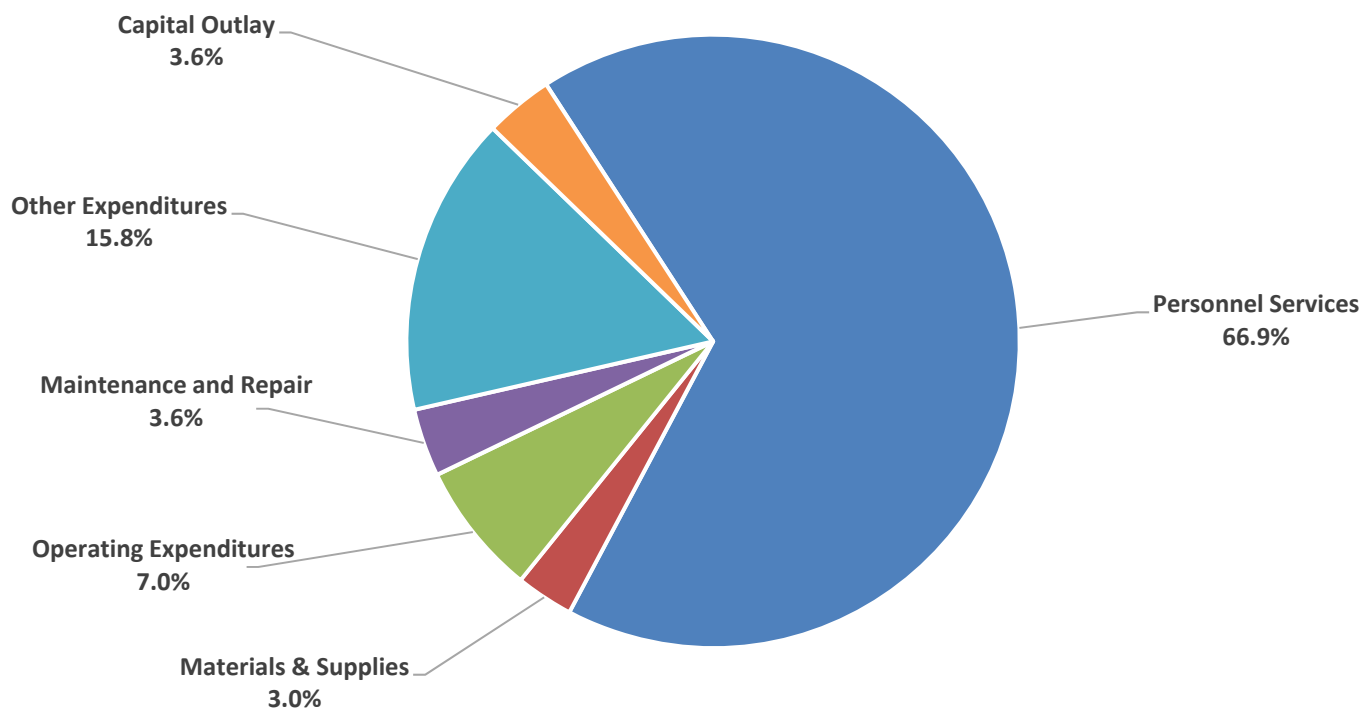




General Fund Budgetary Expense Comparison



GENERAL FUND BY CATEGORY





Fund Balance

The Fund Balance in the General Fund is estimated to be \$13,258,072 at the end of FY 2021-22. This amount is \$3,150,541 above the 20% minimum reserve amount established by Council policy.

4A ECONOMIC DEVELOPMENT FUND

In 2001 the citizens of Burleson approved an additional one half of one percent sales tax to be used for economic development. The City began collecting the ½ cent sales tax in December 2001. The Burleson 4A Economic Development Corporation was established to administer the Type A EDC sales tax that is represented on the books of the City.

4B fund accounts for the receipt of sales tax revenue and expenditures including debt service payments that are allowable under state regulations for 4A Economic Development Corporations.

Revenues are projected to be \$6,342,450 in the proposed FY 2021-22 budget. Expenditures are projected to be \$4,491,582, including \$1,990,375 debt service payment, in FY 2021-22, an 8% decrease from the FY 2020-21 original budget. Proposed fund balance at the end of fiscal year 2022 is projected to be \$4,293,876 or 95.60% fund balance percentage to expenditures, which is way above the 20% fund balance requirement per the City's financial policy.

4B COMMUNITY SERVICES DEVELOPMENT FUND

The citizens of Burleson approved an additional one half of one percent sales tax in 1993 to be used to fund the construction and acquisition of municipal facilities and for other purposes provided for by the enabling state statute.

The Special Revenue Fund accounts for the receipt of ½ cent sales tax revenue and expenditures including debt service payments that are allowable under state regulations for 4B Community Service Development Corporations.

Revenues in the Special Revenue Fund are projected to be \$6,143,500 in FY 2021-22, an increase of 20.2% from the \$5,111,473 estimated in the approved FY 2020-21 budget. Expenditures are projected to be \$6,409,099, which includes \$1,393,675 in debt service payments, in FY 2021-22, an 5.0% decrease from the \$6,733,104 projected for the current year in the approved FY 2021-22 budget. 4B fund also transfer funds to the Parks Performance and Golf fund to subsidize their operations. The proposed transfer for FY 2022 to Parks Performance fund is \$2,715,418 and for Golf Fund is \$1,217,718 which includes \$371,903 golf debt service payment.



PARKS PERFORMANCE FUND

The Parks Performance Fund is budgeted for both the revenues and expenditures of \$4,735,145 to net a zero fund balance. A transfer of \$2,715,418 is proposed from the 4B Fund to cover operational expenses in fiscal 2021-2022. This fund has been greatly impacted by the COVID 19 pandemic. With restrictions and concern for public health, memberships, camps, sports leagues and other events have been adversely effected which in turn impacts the revenue generated by these activities. The proposed budget revenues are expected to cover 42.5% of fund expenses in 2021-2022. Within the Parks Performance Fund, self-sustainability for the BRiCk is 52%, athletic fields are at 14% and Russell Farm is at 13%. The total self-sustainability for all operations is 43%. The remaining 57% comes from the 4B Fund.

OTHER SPECIAL REVENUE FUNDS

The City has a few special revenue funds presented in this budget. The purpose of special revenue funds is to account for funding that is restricted or committed in its use. The following are presented as special revenue funds:

- **Hotel/Motel Fund** – revenues are generated from a 7% hotel/motel tax assessed on room rentals from hotels and motels. Funds are restricted to promoting tourism, conventions, and related activities within the City. The proposed FY 2021-2022 budget includes total revenues of \$266,040 and total expenditures of \$351,795. Ending fund balance is projected to be \$510,601 at the end of FY 2021-2022.
- **Public, Educational and Governmental (PEG) fund** – Revenue is a fee assessed by cable franchising authorities for costs associated with local channels and is restricted for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public. For FY 2021-22, revenues are projected at \$60,000 and expenditures at \$47,260. An ending fund balance at the end of FY 2021-22 is projected to be \$12,740.
- **Municipal Court Technology Fund** – The revenue is part of the court fines charged to an individual and is restricted to purchase or maintenance of technology enhancements related to municipal court. For FY 2021-22, revenues are projected at \$30,000 and expenditures at \$48,011. An ending fund balance at the end of FY 2021-22 is projected to be \$122,840.
- **Juvenile Case Manager Fund**- Revenue is part of the court fine charged to an individual and is restricted to the salary, benefits, training, travel expenses, office supplies, and other necessary expenses related to the position of a juvenile case manager employed under CCP, article 45.056. The fund may not be used to supplement the income of an employee whose primary role is not that of a juvenile case manager. For FY 2021-22, revenues are projected at \$40,000 and expenditures at \$159,632. An ending fund balance at the end of FY 2021-22 is projected to be \$53,912.s

Budget Overview

Proposed FY 2021-2022 Budget



- The Municipal Court Building Security Fund** – A court fee charged to an individual restricted to security personnel, services, and items related to the buildings that house the operations of the municipal court. For FY 2021-22, revenues are projected at \$35,000 and expenditures at \$38,525. An ending fund balance at the end of FY 2021-22 is projected to be \$71,284.
- Time Payment Municipal Court Fund** – A court fee charged to an individual that is restricted to improving the collections of outstanding court fees or improving the efficiency of the administration of justice. Revenues and expenditures for FY 2021-22 are projected to be \$11,500 and ending fund balance at the end of FY 2021-22 is projected to be \$4,000.

WATER/WASTEWATER FUND

Revenue in this fund is projected to be \$24,020,212 in the proposed FY 2021-22 budget – an increase of \$263,029 (1.1%) from the FY 2020-21 budget.

Fund Expenditures

Proposed expenditures for FY 2022 total \$24,466,115 – 2% more than the FY 2021 budget. Total expenditures for this fund are increasing in 2022 by \$477,373.

Water Rates

The proposed FY 2021-2022 budget does not include a water rate increase.

The base water rates are as follows:

<u>Meter size (in inches)</u>	<u>FY21/22 Water Rate</u>
3/4	\$16.04
1.0	\$23.10
1.5	\$43.49
2.0	\$64.10
3.0	\$154.18
4.0	\$256.97
6.0	\$512.79
8.0	\$768.62
10	\$1,022.18
12	\$1,180.31

(Note: The 3/4 inch meter is the size meter used by most water customers.)

Budget Overview

Proposed FY 2021-2022 Budget



The proposed volumetric water rates per 1,000 gallons are as follows:

	<u>FY21/22</u>
1 gallon to 10,000 gallons	\$4.76
10,001 gallons to 20,000 gallons	\$5.75
Over 20,000 gallons	\$6.57
Gas Well Drilling (all volumes)	\$13.55

Wastewater Rates

The proposed FY2021-22 wastewater rates remain the same. The base rate is \$19.16/month, and the volumetric rate is \$5.32/1,000 gallons. These rates are the same for both residential and commercial customers, except that residential accounts are billed on the average water consumption during the winter months with a maximum of 12,000 gallons.

GOLF COURSE FUND

A policy has been implemented for the Golf Fund balance to remain at zero. With this in mind, both the revenues and expenditures for golf in the 2021-2022 fiscal year are budgeted at \$2,773,357. A 4B proposed transfer in the amount of \$1,217,718. The Golf Fund's debt service is \$371,403.

SOLID WASTE FUND

Solid Waste operations is outsourced to a third party vendor to handle the refuse and recycling of our community. The contract is for 5 years, set to expire in 2024. The proposed FY 2021-2022 budget includes expenditures of \$3,673,178, and revenues of \$3,356,609 resulting in a net working capital decrease of \$316,568, assuming adoption of the recommended rate of \$18.20 – the same rate as last fiscal year. Staff projects working capital at the end of FY 2021-2022 to be \$1,084,563.

SUPPORT SERVICES FUND

The Support Services Fund records the activities of the Information Technology support services functions (currently only Information Technology), and allows for the costs of these services to be reflected as expenditures of the "customer" departments. The proposed budget is \$4,880,717. The implementation of the ERP system accounts for \$1.2 million of the budget. The projected year-end working capital balance is \$490,215.



CEMETERY FUND

The Cemetery (Operations) Fund is an enterprise fund used to account for the cost of operating the Burleson Memorial Cemetery. Operations are financed by revenues from the sale of cemetery lots and interest on investments. Revenues are projected at \$30,746 in FY 2021-22. Expenditures are projected at \$20,550. The end-of-year working capital in the Cemetery Fund is projected to be \$253,247 in FY 2021-22.

EQUIPMENT SERVICES FUND

The Equipment Service Fund is an internal service fund used to enhance accountability for the expenses associated with vehicle and equipment operation. All costs associated with these operations are charged to the using department to offset the proposed budget expenses of this fund. Revenues in the proposed FY 2021-22 budget are projected at \$1,314,761. Fund expenditures are projected at \$1,391,234. The projected end-of-year working capital in the Equipment Service Fund for FY2021-22 is budgeted to be \$65,129.

EQUIPMENT REPLACEMENT FUNDS

There are two Equipment Replacement funds: the Governmental Equipment Replacement Fund, and the Proprietary Equipment Replacement Fund. The Proprietary Equipment Replacement Fund is used as a funding, management, and planning tool that provides a systematic approach to the replacement of city-owned vehicles and equipment used by the Water and Wastewater Fund. The Governmental Equipment Replacement Fund Provides for the replacement of vehicles and equipment utilized by all other City departments. The funds are proprietary, internal service funds that enable the City to fund major equipment purchases without substantially affecting the stability of the ad valorem tax rate.

GOVERNMENTAL EQUIPMENT REPLACEMENT FUND

Revenues and Expenditures

Revenues in this fund for FY2021-22 are projected at \$1,766,802. Expenditures are estimated to be \$1,136,000. The fund is scheduled to replace nine (9) pieces of equipment including four (4) Police vehicles and one (1) for Fire. The end-of-year working capital in the Governmental Equipment Replacement Fund is projected to increase by \$630,802 with a working capital balance of \$5,293,386.



PROPRIETARY EQUIPMENT REPLACEMENT FUND

Revenues and Expenditures

Revenues in this fund for FY 2021-22 are projected at \$535,192. Expenditures are estimated to be \$351,036. The end-of-year working capital in the Proprietary Equipment Replacement Fund is projected to increase by \$184,156 to an ending working capital balance of \$1,525,833 for FY 2021-22.

HEALTH INSURANCE FUND

This fund was created in order to house the health insurance financial activity of the city (i.e. citywide), previously located in the General Fund. For FY 2021-22, revenues are projected to be \$5,631,357, and expenditures at \$4,778,139. An ending fund balance at the end of FY 2021-22 is projected to be \$4,367,463.

TOTAL FUND EXPENDITURES

The proposed expenditures for all funds is \$121.4 million. Not including \$34.0 million FY 2021-22 capital projects funds, the **total** budget increased by 0.74% to \$155.4 million.

THE CITY OF
BURLESON
TEXAS



CITY OF BURLESON STRATEGIC PLAN

for fiscal year 2021-22

ABOUT THIS PLAN

The City of Burleson Strategic Plan is a visionary document that is designed to guide the organization toward achieving community-wide goals and objectives.

The Strategic Plan was developed utilizing the following:

- City's adopted vision and mission
- Imagine Burleson: Roadmap to 2030, a planning document. Adopted by City Council April 19, 2010
- Comprehensive Plan: 2020 Update
- City's Master Plans and Capital Improvement Plans
- Departmental Strategic Plans
- FY 20-21 Strategic Plan



ORGANIZATIONAL VALUES

From the Burleson Game Plan
Adopted by Council Sept. 6, 2011

EFFICIENCY:

Doing things right; measured by a comparison of production with cost (as in energy, time and money).

TRANSPARENCY:

Citizens can see how public business is conducted and participate in it.

HONESTY:

The quality of being honest; upright and fair; truthful, sincere; absence of deceit or fraud.

INNOVATION:

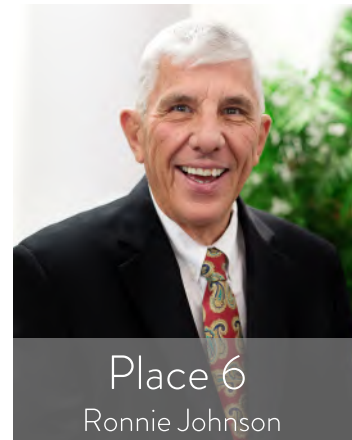
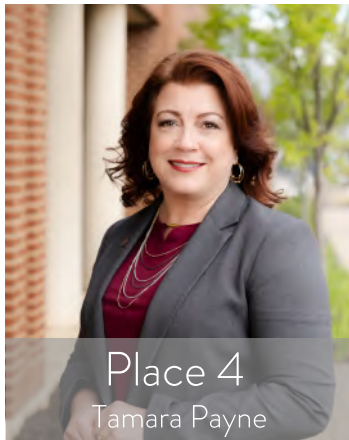
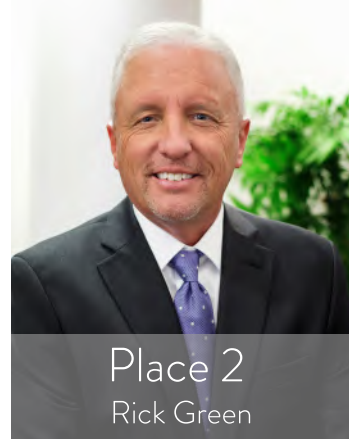
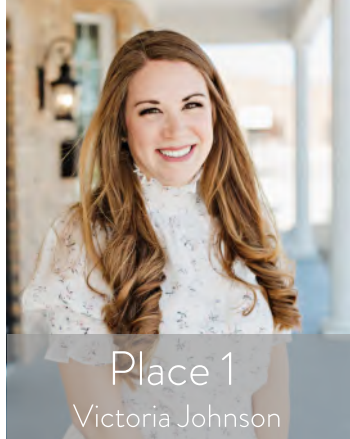
The process by which a new idea or invention adds value to the services we provide to our citizens.

CUSTOMER SERVICE:

Providing courteous, helpful service that exceeds what the customer would reasonably define as normal or expected.

BURLESON

City Council



MISSION AND VISION STATEMENTS

As adopted by City Council on September 6, 2011

VISION:

The City of Burleson will be a premier municipal organization in the North Central Texas Region through outstanding performance, timely problem identification and resolution, unequal service delivery and customer satisfaction.

MISSION:

The City of Burleson exists to create an environment which provides municipal services that are highly valued by its citizens, delivered using the best practices available utilizing a workforce that is well trained, equipped, and committed to innovation, productivity and teamwork.

THE CITY OF BURLESON IS:

Focused on building a dynamic future, while preserving our rich history.

Dedicated to establishing a great place to live, learn, work and play.

Committed to being a sustainable community for all, through every stage of life.



STRATEGIC *Focus Areas*

AREA 1



**Operational
Excellence**

AREA 2



Infrastructure

AREA 3

Community



AREA 4

Public Safety



FOCUS AREA 1

Operational Excellence

OBJECTIVE

To make the City of Burleson a community of choice by providing outstanding customer service; leveraging technology to be an efficient and responsive organization; being financially responsible; and focusing on transparency throughout the organization.



GOAL 1:

Develop a high-performance and diverse workforce by attracting and retaining the very best employees; providing a competitive salary and benefits package; maximizing employee training and educational opportunities.

GOAL 2:

Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.

GOAL 3:

Deliver high-quality service to external and internal customers by providing an outstanding customer experience; regularly seeking feedback from citizens and employees through surveys, public forums and other outreach methods; and offering convenient methods for conducting business with the city.

GOAL 4:

Be a responsible steward of the city's financial resources by providing rates and fees that represent a strong value to our citizens; providing timely, accurate and transparent financial reporting; and utilizing long-range planning.

GOAL 5:

Foster a collaborative organization, both internally and externally, by maintaining an open dialogue between all city departments along with local, regional, state and federal partners.

FOCUS AREA 2

Infrastructure

OBJECTIVE

To develop and maintain public infrastructure in the City of Burleson that improves mobility and connectivity; develops superior utility services and facilities; and promotes the sustainable development of the city.



GOAL 1:

Improve efficiency of travel for citizens by focusing on key improvements within the SH 174 Corridor and coordinating with Regional, State and Federal transportation partners for funding and support.

GOAL 2:

Enhance connectivity and improve mobility by expanding capacity of existing transportation network, particularly to the western portion of our city; evaluating additional thoroughfare improvements; and improving roadway, bicycle and pedestrian infrastructure.

GOAL 3:

Develop and maintain utility services and facilities that meet the needs of the community through strategic planning, long-term planning and best practices.

GOAL 4:

Pursue regional transportation solutions that will assist our residents, visitors and businesses traveling to and from our city.

GOAL 5:

Implement the city's Capital Improvement Program to improve the quality of life for residents through the completion of projects identified in the city's master plans.

FOCUS AREA 3

Community

OBJECTIVE

To make the City of Burleson a premier place to live, learn, work and play.



GOAL 1:

Provide high-quality parks and recreation opportunities for residents by expanding park amenities and options; enhancing city's trail network; and improving access to parks facilities.

GOAL 2:

Provide outstanding cultural and educational opportunities by cultivating mutually beneficial partnerships with area education and government entities, the business community, and not-for-profits; and by continuing to enhance and develop programs that enrich the quality of life for residents.

GOAL 3:

Attract and retain top-tier businesses to promote high-quality economic development by expanding and diversifying the tax base; and creating jobs that allow our residents to work where they live.

GOAL 4:

Promote sustainable residential and commercial development through strategic and long-term planning; providing a business-friendly environment; continuing efficient development review process; and enhancing partnerships with the development community.

GOAL 5:

Encourage a clean and healthy community through the promotion of positive behaviors, sustainable practices, outreach programs and city services.

GOAL 6:

Encourage placemaking and a sense of belonging in our neighborhoods, parks and key commercial districts by focusing on long-range planning and comprehensive

FOCUS AREA 4

Public Safety

OBJECTIVE

Provide a safe and secure community for those that live, learn, work and play in the City of Burleson by focusing on crime prevention and community risk reduction programs; emergency preparedness; and emergency response services.



GOAL 1:

Enhance emergency response services provided to the community, including emergency medical, police, fire and public dispatch services.

GOAL 2:

Ensure adequate equipment and personnel needs are being met, including staffing, support and training.

GOAL 3:

Continue community policing and risk reduction programs that create strong partnerships with the public to promote safety throughout the community.

GOAL 4:

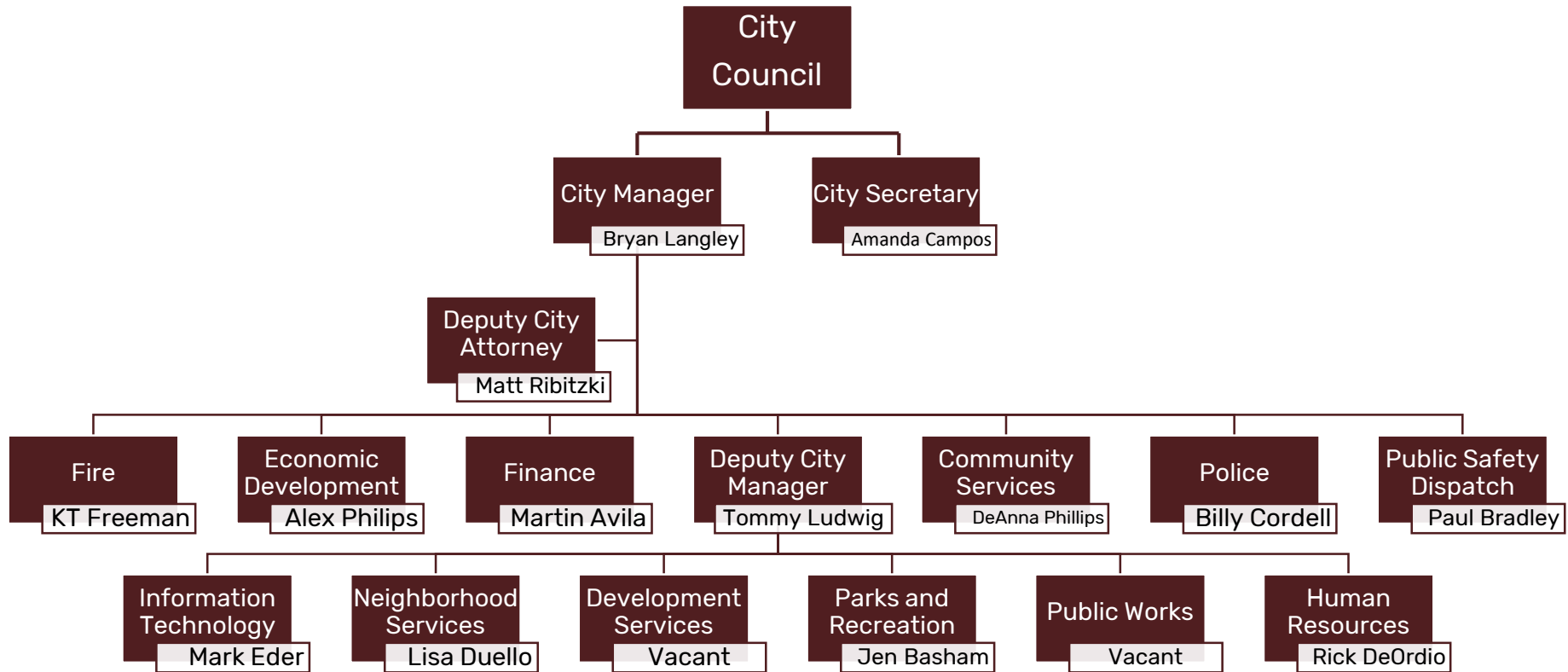
Strengthen partnerships with area public safety agencies to enhance safety to the overall region.

GOAL 5:

Maximize the use of the city's emergency operations center to improve training and enhance the city's emergency response capabilities.

THE CITY OF
BURLESON
TEXAS

City of Burleson – Organizational Chart



CITY OF BURLESON FUND STRUCTURE BY BUDGETARY BASIS

**Governmental
Activities**

Modified Accrual Basis
of Accounting

**Government
Fund**

**Debt Service
Funds**

General Debt Service

Type 4B Debt Service

Type 4A Debt Service

**Special
Revenue Fund**

Parks Performance Fund

Type 4B Special Revenue Fund

Type 4A Special Revenue Fund

Economic Development Fund

Hotel/Motel Fund

**Business
Activities**

Accrual Basis of
Accounting

Enterprise

Water and Wastewater

Solid Waste

Hidden Golf Course

Cemetery

**Internal
Service**

Equipment Services

Equipment Replacement-Government

Equipment Replacement-Business

Support Services

Note: Basis for budget is the same as for audited financial statements.

CITY OF BURLESON FUND DESCRIPTION

Governmental Modified Accrual Basis of Accounting

MAJOR FUNDS:

<i>FUND</i>	<i>DESCRIPTION</i>	<i>MAJOR REVENUE SOURCES</i>	<i>MAJOR SERVICES PROVIDED</i>
General	Most basic fund used in COB	<ul style="list-style-type: none"> • Property Taxes • Sales Taxes • Licenses and Permits • Fines & Forfeitures • Interest • Miscellaneous • Other Sources 	<ul style="list-style-type: none"> • General Administration • Public Safety • Community Services • Public Works (Except Water/Wastewater and Solid Waste)
Burleson Community Services Development Corporation (4B) Special Revenue Fund	Special Revenue Fund	<ul style="list-style-type: none"> • 1/2 cent Sales Tax 	<ul style="list-style-type: none"> • Economic Development
4A Corporation Special Revenue Fund	Special Revenue Fund	<ul style="list-style-type: none"> • 1/2 cent Sales Tax 	<ul style="list-style-type: none"> • Economic Development
Parks Performance Special Revenue Fund	Special Revenue Fund	<ul style="list-style-type: none"> • User Fees 	<ul style="list-style-type: none"> • Burleson Recreation Center (BRiCK) • Ballfields
General Debt Service Fund	Debt Service Fund	<ul style="list-style-type: none"> • Property Taxes 	<ul style="list-style-type: none"> • Payment of General Long-term Debt Obligations

NON-MAJOR FUNDS:

<i>FUND</i>	<i>DESCRIPTION</i>	<i>MAJOR REVENUE SOURCES</i>	<i>MAJOR SERVICES PROVIDED</i>
Economic Development Fund	Special Revenue Fund	<ul style="list-style-type: none"> • Property Taxes • Sales Taxes 	<ul style="list-style-type: none"> • Economic Development Incentives
Hotel/Motel Fund	Special Revenue Fund	<ul style="list-style-type: none"> • 7% room occupancy tax 	<ul style="list-style-type: none"> • Economic Development
Burleson 4A Corporation Debt Service Fund	Debt Service Fund	<ul style="list-style-type: none"> • 1/2 cent Sales Tax 	<ul style="list-style-type: none"> • Payment of 4A Long-term Debt Obligations
Burleson Community Service Development Corporation (4B) Fund Special Revenue Fund	Debt Service Fund	<ul style="list-style-type: none"> • 1/2 cent Sales Tax 	<ul style="list-style-type: none"> • Payment of 4B Long-term Debt Obligations

CITY OF BURLESON FUNDS DESCRIPTION

Proprietary

Accrual Basis of Accounting

MAJOR FUNDS:

<i>FUND</i>	<i>DESCRIPTION</i>	<i>MAJOR REVENUE SOURCES</i>	<i>MAJOR SERVICES PROVIDED</i>
Water & Wastewater Fund	Enterprise Fund	<ul style="list-style-type: none"> • Water and Wastewater Charges 	<ul style="list-style-type: none"> • Water and wastewater services for citizens
Hidden Creek Golf Course Fund	Enterprise Fund	<ul style="list-style-type: none"> • Golf Fees 	<ul style="list-style-type: none"> • Golf Course
Solid Waste	Enterprise Fund	<ul style="list-style-type: none"> • Solid Waste Fees 	<ul style="list-style-type: none"> • Garbage and recycling services for citizens

NON-MAJOR FUNDS:

<i>FUND</i>	<i>DESCRIPTION</i>	<i>MAJOR REVENUE SOURCES</i>	<i>MAJOR SERVICES PROVIDED</i>
Cemetery	Enterprise Fund	<ul style="list-style-type: none"> • Cemetery Fees 	<ul style="list-style-type: none"> • Maintenance and operations of Cemetery
Equipment Services	Internal Service Fund	<ul style="list-style-type: none"> • Equipment charges received from other funds 	<ul style="list-style-type: none"> • Vehicles and other equipment for other departments
Equipment Replacement - Governmental	Internal Service Fund	<ul style="list-style-type: none"> • Replacement charges from other governmental departments 	<ul style="list-style-type: none"> • Money set aside for replacement of governmental funds' vehicles and equipment
Equipment Replacement - Business	Internal Service Fund	<ul style="list-style-type: none"> • Replacement charges from enterprise departments 	<ul style="list-style-type: none"> • Money set aside for replacement of enterprise funds' vehicles and equipment
Support Services Fund	Internal Service Fund	<ul style="list-style-type: none"> • Transfers from other funds 	<ul style="list-style-type: none"> • Centralized Information Technology charges

BASIS OF BUDGETING

GOVERNMENTAL FUNDS

All budgets prepared for governmental funds are budgeted on a basis similar to the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become measurable and available to finance expenditures of the current period.

Expenditures are generally recognized when the related fund liability is incurred. However, there are two fundamental differences between the bases used to report the City's financial plan, (i.e., the budget) versus the basis used to report the historical results of financial operations (the Comprehensive Annual Financial Report or CAFR).

Firstly, the City employs full encumbrance accounting at the budgetary level. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year end represent the estimated amount of expenditures ultimately to result if unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end constitute neither expenditures nor liabilities on a modified accrual basis of accounting. However, on a budgetary basis these amounts are reflected as having been funded by appropriations of the budget in force at the time the encumbrance was created. For example, assume that an item was encumbered and ordered in 20X4 then delivered and invoiced in 20X5. For budgetary purposes, the transaction would be reflected in the 20X4 budget, the year the encumbrance is established. For financial reporting purposes, the transaction would be reported in 20X5; the year the item was delivered and the related liability was incurred. One should note that encumbrance accounting affects the timing of expenditure recognition, not the amount.

Employing encumbrance accounting at the budgetary level tends to promote the earliest possible recognition of financial obligations and

requires the City to officially identify and appropriate funding at this early stage. The City's CAFR contains a reconciliation between the budget or financial plan and the actual results of operations. This reconciliation reflects the adjustments necessary to report the results of operations on a budgetary basis rather than a modified accrual basis.

PROPRIETARY FUNDS

Budgeting for business-like funds are called Proprietary Funds. There are two types, the Enterprise and Internal Service Funds. Both are prepared in a manner similar to the basis used in the accrual method of accounting but the treatment of capital purchases represents an area in which fundamental differences exist. These differences are, once again related to the timing rather than the amount of expenditures.

In an accrual accounting environment, such as that used in the preparation of appropriate sections of the CAFR, capital purchases do not immediately give rise to expenses. Instead, capital items are recorded as assets and depreciated over their useful lives.

Each year an amount of depreciation is recorded as an expense. So, in effect, the cost of the asset is spread over a period equal to the life of the asset. For budgetary purposes, the full cost of the asset is charged to the budget during the period in which the item was purchased. This method accelerates the recognition of an item's cost and forces the City to officially identify and appropriate funding at the earliest possible stage.

THE CITY OF
BURLESON
TEXAS

**The Relationship Between Functional Units:
Operations and Accounting Funds**

DEPT/DIV Description	GENERAL	WATER WASTEWATER	SOLID WASTE	EQUIPMENT SERVICE	GOLF COURSE	GOVT EQUIP REPLACE	PROP EQUIP REPLACE	PARKS PERFORMANCE	4A SPECIAL REVENUE FUND	SUPPORT SERVICES
ADMINISTRATIVE SERVICES										
1011 City Manager's Office	X					X				
1015 Human Resources	X					X				
1016 Legal Services	X					X				
1017 Communications	X					X				
CITY SECRETARY'S OFFICE										
1411 City Secretary's Office	X					X				
1412 City Council	X									
1413 Records & Information Services	X					X				
1415 Judicial Services	X					X				
LIBRARY										
1611 Library	X					X				
1612 Burleson University	X					X				
FINANCE										
2011 Finance	X					X				
2013 Support Services	X					X				
2014 Purchasing	X					X				
PUBLIC SAFETY										
3011 Police	X					X				
3012 Fire	X					X				
3013 Fire Prevention	X					X				
3014 Emergency Services	X					X				
3015 Municipal Court	X					X				
3016 Marshals	X					X				
PUBLIC WORKS										
2041 Utility Customer Service		X					X			
4011 Public Works Admin	X									
4013 Solid Waste			X				X			
4016 Facilities Maintenance	X					X				
4017 Streets Pavement Maintenance	X					X				
4018 Streets Drainage Maintenance	X					X				
4019 Streets Traffic Maintenance	X					X				
4041 Water/Wastewater Services		X					X			
4042 Wastewater Services		X					X			
4051 Equipment Services				X		X				
NEIGHBORHOOD SERVICES										
4511 Neighborhood Services Administration	X									
4514 Animal Services	X					X				
4515 Environmental Services	X									
5013 Code Enforcement	X					X				
PLANNING AND ENGINEERING SERVICES										
5010 Development Services Admin	X									
5011 Planning	X									
5012 Building Inspections	X					X				
5511 Engineering - Capital	X					X				
5512 Engineering - Development	X					X				
5513 Gas Well Development	X					X				
PARKS AND RECREATION										
6011 Parks & Recreation Admin	X									
6012 Recreation	X					X				
6013 Parks	X					X				
6015 Senior Citizens Center	X					X				
6017 BRiCK						X		X		
6018 Ballfields						X		X		
6019 Russell Farm						X		X		
4A SPECIAL REVENUE FUND										
1014 Economic Development									X	

**The Relationship Between Functional Units:
Operations and Accounting Funds**

DEPT/DIV Description		GENERAL	WATER WASTEWATER	SOLID WASTE	EQUIPMENT SERVICE	GOLF COURSE	GOVT EQUIP REPLACE	PROP EQUIP REPLACE	PARKS PERFORMANCE	4A SPECIAL REVENUE FUND	SUPPORT SERVICES
HIDDEN CREEK GOLF COURSE											
8011	Golf Course Administration					X		X			
8012	Pro Shop					X		X			
8013	Golf Course Maintenance					X		X			
8015	Food & Beverage Services					X		X			
ADMINISTRATIVE SERVICES											
1511	Information Technology						X				X

FINANCIAL POLICY STATEMENTS

Proposed Revisions 6/21/2021

I. STATEMENT OF PURPOSE

The intent of the following Financial Policy and Financial Management Policy is to enable the City to achieve a long-term stable and positive financial condition. The guiding principles of the City's financial management include integrity, prudent stewardship, planning, accountability, and full disclosure.

The more specific purpose is to provide guidelines to the Finance Director in planning and directing the City's day-to-day financial affairs and in developing recommendations to the City Manager and City Council.

The scope of these policies generally spans, among other issues, accounting, auditing, financial reporting, internal controls, operating and capital budgeting, revenue management, cash and investment management, expenditure control, debt management, and planning concepts, in order to:

- a. present fairly and with full disclosure the financial position and results of financial operations of the City in conformity to generally accepted accounting principles (GAAP) as set forth by the governmental accounting standards board (GASB), and
- b. determine and demonstrate compliance with finance related legal and contractual issues in accordance with provisions of the Texas Local Government Code and other pertinent legal documents and mandates.

II. GENERAL IMPLEMENTATION AND COMPLIANCE GUIDELINES

- A. **FINANCE COMMITTEE.** The Finance and Internal Services City Council Committee, the City Manager, and the Finance Director shall be designated as the Finance Committee. The committee may meet quarterly, or as needed. The committee will report to the City Council within 10-14 days after each meeting. The function of the committee will be:
 - 1) Fiscal policy review.
 - 2) Auditor selection recommendation.
 - 3) Investment policy review and guidance.
 - 4) Long-range planning.
- B. **ANNUAL REVIEW.** Based upon the results and recommendations of the Finance Committee review, the Council will annually approve the fiscal policies.
- C. **IMPLEMENTATION, COMPLIANCE, ACCOUNTABILITY AND REVIEW.** The Finance Director will be accountable for implementing these policies and will, to the best of his or her knowledge, make the City Manager, Finance Committee and the City Council aware of any variances in practice from these policies or any other deviation from prudent financial practices in accordance with GAAP, the city charter, state laws and/or ethics of the profession. Any variances will be presented at quarterly meetings of the Finance Committee, unless there is a need for a special meeting.

III. ACCOUNTING, AUDITING, AND FINANCIAL REPORTING

- A. **ACCOUNTING.** The City is solely responsible for the reporting of its financial affairs, both internally and externally. The City Manager is the City's Chief Fiscal Officer and the head of the administrative branch of the City government. The Director of Finance is appointed by the City Manager to have full charge of the administration of the financial affairs of the City, as specified in the City's Charter Article VII, Section 68.
- B. **AUDITING.** An independent certified public accounting (CPA) firm will perform annual financial audits.
 - 1) Qualifications of the Auditor. In conformance with the City's Charter and according to the provisions of Texas Local Government Code, Title 4, Chapter 103, the City will be audited annually by outside independent accountants. ("auditor").

- 2) Auditor Repute. The auditor must be a CPA firm of good reputation and must demonstrate that it has the breadth and depth of staff to conduct the City's audit in accordance with generally accepted auditing standards and contractual requirements. The auditor must be registered as a partnership or corporation or certified public accountants, holding a license under Article 41a-1, Section 9, of the Civil Statutes of Texas, capable of demonstrating that it has sufficient staff which will enable it to conduct the City's audit in accordance with generally accepted auditing standards as required by the City Charter and applicable state and federal laws.
- 3) Timing. The auditor's report on the City's financial statements will be completed within 150 days of the City's fiscal year end.
- 4) Management Letter. The independent CPA firm shall provide a management letter, if one is issued, no later than March 31 following the end of each fiscal year. The auditor will prepare and will jointly review the management letter with the Finance Committee within 20 working days of its receipt by the staff. Within 10 days of this joint review, the Finance Director shall respond in writing to the City Manager and City Council regarding the auditor's management letter, addressing the issues contained therein. The Council shall schedule its formal acceptance of the auditor's report upon the resolution of any issues resulting from the joint review.
- 5) Responsibility of Auditor to City Council. The auditor is accountable to the City Council and will have access to direct communication with the City Council if the City Staff is unresponsive to auditor recommendations or if the Auditor considers such communication necessary to fulfill its legal and professional responsibilities.
- 6) Rotation of Auditor. The City will not require an auditor rotation, but will circulate requests for proposal for audit services at least every five years. Should the City Council be dissatisfied with the auditor's performance, it may request new proposals at any time. Year to year authorization to continue shall be done by July 1st of each year.
- 7) Auditor Accountability to Staff. The following will be provided to City Staff by the auditor:
 - a. Hourly time sheets accounting for time spent both by audit phase and level of auditor will be submitted to the City on a monthly basis.
 - b. Copies of all work papers, either electronically or on paper, will be furnished to the City upon completion of the audit. Originals will be maintained at the auditor's office.

C. FINANCIAL REPORTING.

- 1) External Reporting.
 - a. Scope. The Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP).
 - b. Timing. The Report shall be presented to the Council within 150 calendar days of the City's fiscal year end. If City staffing limitations preclude such timely reporting, the Finance Director will inform the City Council of the delay and the reasons thereof.
 - c. Awards. The Report shall be presented annually to the Government Finance Officer's Association (GFOA) for evaluation and consideration for the Certificate of Achievement for Excellence in Financial Reporting. (For a discussion of this award, see XI.C. below).
- 2) Internal Reporting. The Finance Department will prepare internal financial reports, sufficient to plan, monitor, and control the City's financial affairs. Internal financial reporting objectives are addressed throughout these policies. (See Section IV. Budgeting, C. Reporting, below).

IV. OPERATING BUDGET.

- A. **PREPARATION.** Budgeting is an essential element of the financial planning, control, and evaluation process of municipal government. The City's "operating budget" is the City's annual financial operating plan. The scope of the budget includes all funds for which the City will adopt a formal budget, including Government Funds, Proprietary Funds, and Fiduciary Funds.
- 1) Budgetary Process. The budget is prepared by the City Manager or his/her designee with the cooperation of all City Departments. The budget should be presented to the City Council between 60 and 90 days prior to fiscal year end, and should be enacted by the City Council prior to fiscal year end in accordance with the Charter.
 - 2) Awards. If feasible, the operating budget will be submitted to the GFOA annually for evaluation and consideration for the Award for Distinguished Budget Presentation.
 - 3) Basis of Budgeting. The basis of budgeting will be the same as the basis of accounting; that is, that budgets for the General Fund and the Special Revenue Funds are prepared on the modified accrual basis of accounting, and budgets for the Utility (Proprietary) Funds are prepared on a full accrual basis, except that capital purchases and depreciation are not adjusted until year-end financial reporting.
 - 4) Financial Forecast. A five-year financial forecast shall be prepared annually, projecting revenues and expenditures for all operating and capital funds. This forecast shall be used as a planning tool in developing the following year's operating budget.
 - 5) Proposed Budget Format. A proposed budget shall be prepared by the Manager with the participation of all of the City's Department Directors, within the provisions of the City Charter. The budget shall include at least four basic segments for review and evaluation. These segments are: (1) personnel costs, (2) operations and maintenance costs, (3) capital and other (non-capital) project costs, and (4) revenues. A four column format should be used such that prior year actual, current year budget and revised, and next year proposed are all clearly shown.
 - 6) Council Participation. The budget review process shall include Council participation in the development of each of the four segments of the proposed budget and a Public Hearing to allow for citizen participation in the budget preparation. The budget process shall span sufficient time to address policy and fiscal issues by the Council. The budget process will be coordinated so as to identify major policy issues for City Council consideration prior to the budget approval date so that proper decision analysis can be made.
 - 7) Filing and Adoption. Upon the presentation of a proposed budget document acceptable to the Council, the Council shall call and publicize a public hearing and adopt by Ordinance such budget as the City's Official Budget, effective for the fiscal year beginning. A copy of the proposed budget shall be filed with the City Secretary in accordance with the provisions of the City Charter. Should the Council fail to take final action on or before the last day of the fiscal year, the budget as submitted by the City Manager shall be deemed to have been finally adopted by the City Council.
 - 8) Amending the Official Budget. The council may amend the budget for municipal purposes in accordance with state law.
 - 9) Encumbrances. Encumbrances outstanding at the end of each fiscal year shall be reflected as reservations of fund balance. Subsequent year's payments on previously encumbered funds will be reflected as expenditures in the current year. For Encumbrances that are brought forward from the previous year, budgets will be adjusted by the encumbered amount in the current year .
- B. **BALANCED BUDGET.** The operating budget will be balanced with current revenues and other resources greater than or equal to current expenditures/expenses. Use of beginning balances and other reserves to balance operations will be disclosed in the document with the underlying rationale.
- C. **REPORTING.** Monthly financial reports will be prepared to enable the Department Managers to manage their budgets and to enable the Finance Director to monitor and control the budget as authorized by the City Manager. Summary

financial reports will be presented to the departments within 7 business days. City Council will receive a quarterly financial summary of key funds within 30 to 45 days after the end of each quarterly period (December, March, June and September).

- D. CONTROL. Operating Expenditure Control is addressed in Section VI.C. of these Policies.
- E. ACTIVITY INDICATORS AND STATISTICS. Where appropriate, activity indicators and statistics will be used as guidelines and reviewed for efficiency and effectiveness. This information will be considered in the annual budgeting process and reported to the City Council regularly.
- F. OPERATING POSITION. The guidelines that the City should be following to assure fiscal stability are those outlined in Financial Condition/ Reserves/Stability Ratios (IX.A. through F.).

V. REVENUE MANAGEMENT.

- A. The City will strive for the following optimum characteristics in its revenue system:
 - 1) SIMPLICITY. The City, where possible and without sacrificing accuracy, will strive to keep the revenue system simple in order to reduce compliance costs and to make it more understandable to the taxpayer or service recipient. The City will avoid nuisance taxes or charges as revenue source.
 - 2) CERTAINTY. A knowledge and understanding of revenue sources increases the reliability of the revenue system. The City will understand its revenue sources and enact consistent collection policies to provide assurances that the revenue base will materialize according to budgets and plans.
 - 3) EQUITY. The City shall make every effort to maintain, equity in its revenue system structure; i.e., the City shall seek to minimize or eliminate all forms of subsidy between entities, funds, services, utilities, and customers. The City shall require that there be a balance in the revenue system; i.e., the revenue base will have the characteristic of fairness and neutrality as it applies to cost of service, willingness to pay, and ability to pay.
 - 4) ADMINISTRATION. The benefits of a revenue will exceed the cost of collecting and administering the revenue program. The cost of collection will be reviewed annually for cost effectiveness as a part of the indirect cost and cost of services analysis. Where appropriate, the City will use the administrative processes of State or Federal collection agencies in order to reduce administrative costs.
 - 5) DIVERSIFICATION AND STABILITY. In order to protect from fluctuations in a revenue source due to fluctuations in the economy and variations in weather, a diversified revenue system will be maintained which has a stable source of income. This stability is also achieved by a balance between elastic and inelastic sources of revenues.
 - 6) GRANTS AND RESTRICTED REVENUES. In order to maintain flexibility in the revenue system, restricted revenues will be kept to a minimum, and shall be pursued on a cost-benefit basis. All grants and other federal/state, and restricted funds shall be managed and accounted to comply with the laws, regulations, and guidance of the grantor.
- B. The following considerations and issues will guide the City in its revenue policies concerning specific sources of funds:
 - 1) COST/BENEFIT OF ABATEMENT. The City will use due caution in the analysis of any tax or fee incentives that are used to encourage development. Ideally, a cost/benefit (fiscal impact) analysis will be performed as a part of such caution.
 - 2) NON-RECURRING REVENUES. One-time or non-recurring revenues will not be used to finance current ongoing operations. Non-recurring revenues should be used only for one-time expenditures such as long-lived capital needs.

- 3) **PROPERTY TAX REVENUES.** All real and business personal property located within the City shall be valued at 100% of the fair market value for any given year based on the current appraisal supplied to the City by the Johnson County Appraisal District and Tarrant County Appraisal District. Total taxable valuation will be reappraised and reassessed in accordance with State statute, in order to maintain current market values.

A 98% collection rate shall serve each year as a goal for tax collections. All taxes shall be aggressively pursued each year by the City's appointed tax assessor/collector. Tax accounts delinquent July 1st shall be submitted for collection each year to an attorney selected by the City Council. A penalty shall be assessed on all property taxes delinquent in accordance with State law and shall include all court costs, as well as an amount for compensation of the attorney as permitted by State law and in accordance with the attorney's contract with the City. Annual performance criteria will be developed for the attorney.

- 4) **INTEREST INCOME.** Interest earned from investment of available monies, whether pooled or not, will be distributed to the funds in accordance with the operating and capital budgets which, wherever possible, will be in accordance with the equity balance of the fund from which monies were provided to be invested.
- 5) **USER-BASED FEES AND SERVICE CHARGES.** For services associated with a user fee or charge, the direct and indirect costs of that service will be offset by a fee where possible. There will be an annual review of fees and charges to ensure that fees provide adequate coverage of costs of services. User charges may be classified as "Full Cost Recovery", "Partial Cost Recovery," and "Minimal Cost Recovery," based upon City Council policy.
- 6) **UTILITY RATES.** The City will review and adopt utility rates annually that will generate revenues required to fully cover operating expenditures, meet the legal restrictions of all applicable bond covenants, and provide for an adequate level of working capital needs. This policy does not preclude drawing down cash balances to finance current operations. However, it is best that any extra cash balance be used instead to finance capital projects. Components of Utility Rates will include transfers to the General Fund as follows:
 - a. General and Administrative Charge. An administrative fee will be charged to the Utility Fund for services of general overhead, such as administration, finance, personnel, data processing, and legal counsel. This fee will be documented through a cost allocation procedure.
 - b. Franchise payment. A rate consistent with those charged to private utilities will be charged to the Utility Fund.. This rate may be either raised or lowered so as to be consistent with those of the private utilities.
 - c. Payment in lieu of Property Tax (PILOT). A fee will be charged to the Utility Fund to equate to property taxes lost due to municipal ownership. Net book value will be used as a basis, barring absence of known market value. The existing tax rate will be applied to this base to determine the PILOT charge.
- 7) **REVENUE MONITORING.** Revenues received will be regularly compared to budgeted revenues and significant variances will be investigated. This process will be summarized in the appropriate budget report.

VI. EXPENDITURE CONTROL

- A. **APPROPRIATIONS.** The level of budgetary control is at the Department level budget in the General and Enterprise Funds, and at the fund level in all other funds. When budget adjustments among Departments and/or funds are necessary, these must be approved by the City Council. Budget appropriation amendments at lower levels of control, which is defined as transfers that increase budgetary fund balances, shall be made in accordance with the applicable administrative procedures.
- B. **AMENDMENTS TO THE BUDGET.** In accordance with the City Charter, all budget amendments shall be approved by the Council.
- C. **CENTRAL CONTROL.** No recognized or significant salary or capital budgetary savings in any Department shall be spent by the Department Director without the prior authorization of the City Manager. However, Department Directors are authorized to approve budgetary line items transfers in the same fund within their own assigned departments. The City

Manager assigns Departments to each Director as areas of their responsibilities, and documents it in the City's Organization Chart.

- D. PURCHASING. All purchases should be in accordance with the City's purchasing policies as defined in the Purchasing Manual. In accordance with Charter provisions, purchases and contracts as per the City's Procurement Policy, will be reviewed and recommended by staff and presented to Council for approval.
- E. PROMPT PAYMENT. All invoices approved for payment by the proper City authorities shall be paid by the Finance Department within thirty (30) calendar days of receipt in accordance of Government Code Title 10. General Government, Subtitle F. State and Local Contracts and Fund Management, Chapter 2251.021 and other related state and local government laws and regulations.
- F. EQUIPMENT FINANCING. Equipment is accounted for at the original acquisition cost, which includes purchase price plus any costs incurred to place the equipment in service. Equipment may be leased or financed when the unit purchase price is \$5,000 or more and the useful life is at least five years. Departments shall contact the Finance Department for transfer or disposal instructions.
- G. RISK MANAGEMENT. The City will aggressively pursue every opportunity to provide for the Public's and City employees' safety and to manage its risks. The goal shall be to minimize the risk of loss of resources through liability claims with an emphasis on safety programs. All reasonable options will be investigated to finance risks. Such options may include risk transfer, insurance, and risk retention.
- H. AUTHORIZATION OF PAYMENT. Two signatures are required to conduct business of behalf City of Burleson, Texas. BOTH the City Manager and the Director of Finance, or their designee(s), are hereby authorized to execute the required Agreement with the Bank Depository. Designee(s) who are authorized to transact business on behalf of the City Manager are a City of Burleson's Deputy City Manager or the City Secretary. The designee who is authorized to transact business on behalf of the Director of Finance is the City of Burleson's Assistant Director of Finance. Payments may use reproducible authorized signature(s) or ACH (automated clearinghouse)
- I. AUTHORIZATION OF WIRE TRANSFERS BY THE CITY.
 - 1. In general, attachments A through D to this Policy are as follows:
 - a. Attachment "A" List of authorized individuals who may approve wire transfers.
 - b. Attachment "B" Designation of Custodial/Safekeeping Agent.
 - c. Attachment "C" List of authorized Investment Pools.
 - d. Attachment "D" List of authorized Paying Agents.

Changes to attachments for revisions, additions, or deletions to any of the designations on Attachment "A", "B", "C" and "D" shall require the approval of two individuals listed on Group B as listed on Attachment "A". Copies of additions, deletions, and changes will be provided to the Finance Committee at their next regular scheduled meeting.

- 2. SECURITY PURCHASES.
 - a. Two employees designated on Group A of Attachment "A" must approve wire transfers associated with security purchases.
 - b. All security purchases shall be executed "delivery vs. payment."
 - c. Any change in the City's custodial relationship must be approved by two individuals designated in Group B of Attachment "A".
- 3. INVESTMENT POOLS

- a. Two employees designated on Group A of Attachment "A" must approve wire transfers to designated investment pools.
- b. Any revision, addition or deletions to the list of designated investment pools shall require the approval of two individuals designated in Group B of Attachment "A". Copies of additions, deletions, and changes will be provided to the Finance Committee at their next regularly scheduled meeting.

4. PAYING AGENTS

- a. Two individuals designated on Group A of Attachment "A" must approve wire transfers to designated paying agents.
- b. Any revision, addition or deletion to the list of designated paying agents will require the approval of two individuals designated in Group B of Attachment "A". Such approval shall not be necessary when supplementary information unrelated to the accounts varies. For example, the paying agent may request that the wire include a notation that the transaction is to the attention of a certain individual. So long as the wire is the benefit of an authorized account, such clarifying information is permissible. Copies of additions, deletions, and changes will be provided to the Finance Committee at their regular scheduled meeting.

5. MISCELLANEOUS

- a. Wire transfers to any party not involving a security purchase destined for custodial safekeeping with an approved organization, or to an authorized investment pool, or to an authorized paying agent, shall require the approval of two authorized individuals in Group B of Attachment "A". Copies of such transactions will be provided to the Finance Committee at their next regularly scheduled meeting.

6.

VII. ASSET MANAGEMENT

- A. **INVESTMENTS.** The Finance Director shall promptly invest all City funds with the Bank Depository in accordance with the provisions of the current Bank Depository Agreement or in any negotiable instrument that the Council has authorized under the provisions of the Texas Public Funds Investment Act and in accordance with the City Council approved Investment Policy.
- B. **CASH MANAGEMENT.** The City's cash flow will be managed to maximize the cash available to invest. Such cash management will entail the centralization of cash collections, where feasible, including property tax payments, utility bills, municipal fines, building and related permits and licenses, and other collection offices as appropriate. Cycle billing will be used where appropriate.
- C. **FIXED ASSETS AND INVENTORY.** These assets will be reasonably safeguarded and properly accounted for, and prudently insured. A fixed asset of the City shall be defined as a purchased or otherwise acquired piece of equipment, vehicle, furniture, fixture, capital improvement, addition to existing capital investments, land, buildings or accessioned Library materials. The cost or value of any such acquisition must be \$5,000 or more within an expected useful life greater than one year. All City departments with inventory are required to conduct a physical inventory under their control on an annual basis.
- D. **DEPOSITORIES** The City Council, having given due consideration to all of its options and taking into consideration what is in the best interest of the municipality, hereby authorizes the consideration of applications of depositories not doing

business within the City of Burleson, Texas so long as that bank maintains a business location within a five-mile radius of Burleson City Hall. This authorization encompasses all of the depository uses and requirements of the City.

VIII. CAPITAL BUDGET AND PROGRAM

- A. PREPARATION. The City will endeavor to develop a capital budget to include all capital projects being considered and all resources for capital funding. The budget will be prepared on a fiscal year ending calendar and reported annually.. The capital budget will be prepared by the Finance Director with the involvement of all department staff as needed.

- B. CONTROL. All capital project expenditures must be appropriated in the capital budget at a project level. The Finance Department must certify the availability of such appropriations or the availability of resources needed to be appropriated before a capital project contract is presented to the City Council for approval. Any remaining funds of a completed project not allocated by City Council will be closed into an unallocated account in the same fund. Similar projects are to be grouped together in a fund based on type of project and source of funding, using the similar Capital Projects Fund classifications for reporting purposes in the Annual Financial Report.

- C. PROGRAM PLANNING. The capital budget will include capital improvements program plans for future years. The planning time frame should normally be at least five years. The replacement and maintenance for capital items should also be projected for the next 5 years. Future maintenance and operational costs will be considered at the initiation of a project so the costs can be included in the relevant operating budget.

- D. FINANCING PROGRAMS. Where applicable, assessments, impact fees, pro-rata charges, or other fees should be used to fund capital projects having a primary benefit to specific, identifiable property owners.

- E. INFRASTRUCTURE MAINTENANCE. The City recognizes that deferring maintenance increases future capital costs. Therefore, a portion of the appropriate fund's budget will be set aside each year to maintain the quality of the City's infrastructure. The inclusion of infrastructure maintenance and replacement costs in the current operating budget will place the burden of the costs and repairs on the current users of the systems.

- F. REPORTING. Periodic financial reports will be prepared to enable Department Managers to manage their capital budgets and to enable the Finance Department to monitor and control the capital budget as authorized by the City Manager. Summary capital projects status reports should be presented to the City Council quarterly.

IX. FINANCIAL CONDITIONS, RESERVES, AND STABILITY RATIOS

- A. OPERATIONAL COVERAGE. (NO OPERATING DEFICITS). The City will maintain an operational coverage factor of 1.00, such that current operating revenues (plus approved fund balance appropriations) will equal or exceed current operating expenditures.

Deferrals, short-term loans, or one-time sources will be avoided as budget balancing techniques. Reserves will be used only for emergencies or non-recurring expenditures, except when balances can be reduced because their levels exceed guideline minimums as stated in Paragraph B, following.

- B. OPERATING RESERVES/FUND BALANCES

- a. Governmental funds of the City of Burleson shall be defined as follows:

- 1) General Fund. The general fund should be used to account for and report all financial resources not accounted for and reported in another fund.

 - 2) Special Revenue Funds. Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The restricted or committed proceeds of specific revenue sources

should be expected to continue to comprise a substantial portion of the inflows reported in the fund. Other resources (investment earnings and transfers from other funds, for example) also may be reported in the fund if those resources are restricted, omitted, or assigned to the specified purpose of the fund. Governments should discontinue reporting a special revenue fund, and instead report the fund's remaining resources in the general fund, if the government no longer expects that a substantial portion of the inflows will derive from restricted or committed revenue sources.

- 3) Capital Projects Funds Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.
- 4) Debt Service Funds Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest, even if it is being accumulated for future years' payments. Debt service funds should be used to report resources if legally mandated.
- 5) Permanent Funds Permanent funds should be used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs. Permanent funds do not include private-purpose trust funds, which should be used to report situations in which the government is required to use the principal or earnings for the benefit of individuals, private organizations, or other governments. Currently the City of Burleson does not have any Permanent Funds.

2) Ending fund balances of the City of Burleson shall be reported according to the following classifications:

- 1) General Fund
 - i. 001 General Fund
 - ii. 002 General Fund – Health Insurance - Assigned
- 2) DEBT SERVICE FUNDS RESTRICTED:
 - i. 201 Debt Service Fund – General – Restricted
 - ii. 202 4B Sales Tax Debt Service – Restricted
 - iii. 203 4A Sales Tax Debt Service – Restricted
- 3) SPECIAL REVENUE FUNDS RESTRICTED/COMMITTED
 - i. 101 General Government SRF - Restricted
 - ii. 102 Public Safety SRF - Restricted
 - iii. 103 Public Works SRF – Restricted
 - iv. 104 Culture & Recreation SRF – Restricted
 - v. 105 Hotel/Motel SRF - Restricted
 - vi. 106 BCDC 4B Sales Tax SRF – Restricted
 - vii. 107 Public Safety Grants SRF – Restricted
 - viii. 109 Culture & Recreation Grant SRF – Restricted
 - ix. 110 BCDC 4A Sales Tax SRF – Restricted
 - x. 113 Economic Development Incentive SRF – Restricted
 - xi. 114 TIF #2 SRF – Restricted
 - xii. 115 Traffic Safety SRF – Restricted
 - xiii. 116 Parks Performance SRF – Committed
 - xiv. 117 General Government Grants SRF – Restricted
 - xv. 118 Burleson TIF #3 - Restricted
 - xvi. 150 PID #1 - Restricted

4) CAPITAL PROJECT FUNDS NON-BONDED - COMMITTED

- i. 301 Street Paving Trust – Committed
- ii. 302 Park Dedication Fund – Committed
- iii. 352 Miscellaneous Capital Projects – Committed
- iv. 351 4A Sales Tax Capital Project Fund – Committed
- v. 350 4B Sales Tax Capital Project Fund – Committed
- vi. 353-354 Mineral Lease Funded Capital Projects – Committed

3) CAPITAL PROJECT FUNDS BONDED – RESTRICTED Order of expenditure -- When committed, assigned and unassigned resources can be used for the same purpose, funds shall be spent in the sequence of committed resources first, assigned second, and unassigned last.

- 4) When it is appropriate for fund balance to be assigned, the Council delegates that authority to the Director of Finance.
- 5) It is the goal of the City that the unassigned fund balance of the General Fund should be at least 20% of the General Fund annual expenditures. This percentage is the equivalent of 73 days' expenditures. In order to adhere to the principles of matching current revenues with current expenditures and minimizing property taxes, the City will strive to maintain the fund balance if the unassigned balance grows beyond 90 days' expenditures.
- 6) The Water and Wastewater Fund working capital should be maintained at least at 20% of total operating expenditures or the equivalent of 73 days.
- 7) It is the goal of the City that the fund balance of the 4A Corp and 4B Corp, should maintain at least a 20% minimum of total operating expenditure or the equivalent of 73 days.

C. CAPITAL AND DEBT SERVICE FUNDS

- 1) Items in the Capital Projects Funds will be completed and paid for within 36 months of receipt of proceeds. Balances will be used to generate interest income to offset construction costs.
- 2) General Obligation Debt Service Funds will not have reserves. ...
The policy above does not preclude the debt service reserves normally established to market revenue bonds. The City's policy and bond ordinance requirements are to maintain these debt service reserves at the level of the average annual debt service.
- 3) Revenue Obligations will maintain Debt Coverage Ratios as specified by the bond covenants. The City is currently required to have net revenues in excess of average annual debt by 1.25 times. Net revenues must also exceed the maximum outstanding debt by 1.10 times. Both these tests must be met in order to issue additional bonds.
- 4) Obligations of Burleson's economic development corporations will maintain coverage ratios as specified by bond covenants. If the City issues obligations partially secured by a limited pledge of the corporations' sales tax revenues, not subject to the coverage ratios of the revenue bond covenants, coverage shall be maintained at no less than 1.25 times average annual debt service, and 1.15 times the maximum annual debt service. Both of these tests must be met in order to issue additional bonds.

X. TREASURY AND DEBT MANAGEMENT

- A. CASH MANAGEMENT. Periodic review of cash flow position will be performed to determine performance of cash management and investment policies. A detailed policy structure will be followed with respect to Cash/Treasury Management. The underlying theme will be that idle cash will be invested with the intent to 1) safeguard assets, (2) maintain liquidity, and 3) maximize return. Where legally permitted, pooling of investments will be done.

The City will adhere to the investments authorized through the Texas' Public Funds Investment Act and the city's established comprehensive Investment Policies and Guidelines. Such policies clarifies acceptable investment securities, brokers, terms, and other pertinent investment information.

B. TYPES OF DEBTS

- a. SHORT-TERM DEBT. Pursuant to the City Charter, tax anticipation notes ("TAN") will be retired annually and will not exceed 25% of anticipated taxes. Bond anticipation notes ("BAN") will be retired within six months of completion of the project. Any short-term debt outstanding at year-end will not exceed 5% (including TAN but excluding BAN) of net operating revenues.
 - b. LONG-TERM DEBT. Long-term debt will not be used for operating purposes, and the life of a bond issue will not exceed the useful life of a project financed by that bond issue.
 - c. SELF-SUPPORTING DEBT. When appropriate, self-supporting revenues will pay debt service in lieu of tax revenues.
- C. ANALYSIS OF FINANCING ALTERNATIVES. The City will explore all financing alternatives in addition to long-term debt including leasing, grants and other aid, developer contributions, impact fees, and use of reserves of current monies.
- D. DISCLOSURE TO RATING AGENCIES. Full disclosure of operations will be made to the bond rating agencies and other users of financial information. The City staff, with the assistance of financial advisors and bond counsel, will prepare the necessary materials for presentation to the rating agencies, will aid in the production of Offering Statements, and will take responsibility for the accuracy of all financial information released.
- E. FEDERAL REQUIREMENTS. The City will maintain procedures to comply with arbitrage rebate and other Federal requirements.
- F. DEBT STRUCTURING. The City's non-self-supporting debt will issue general obligation bonds with an average life of 10.5 years or less, not to exceed the life of the asset acquired. Self-supporting debt will also issue general obligation bonds with an average life of 10.5 or less except in cases specifically approved by City Council. In no case will debt life exceed the life of the underlying asset.

The structure should approximate level debt service unless operational matters dictate otherwise or if market conditions indicate a potential savings could result from modifying the level payment stream.

Consideration of market factors, such as the tax-exempt qualification, minimum tax alternative, and so forth will be given during the structuring of long-term debt instruments.

G. DEBT ISSUANCE.

- 1) Method of Sale. The City will use a competitive bidding process in the sale of bonds unless the nature of the issue warrants a negotiated bid. In situations where a competitive bidding process is not elected, the City will publicly present the reasons why, and the City will participate with the financial advisor in the selection of the underwriter or direct purchaser.
- 2) Bidding Parameters. The notice of sale will be carefully constructed so as to ensure the best possible bid for the City in light of the existing market conditions and other prevailing factors. Parameters to be examined include:
 - a. Limits between lowest and highest coupons
 - b. Coupon requirements relative to the yield curve
 - c. Method of underwriter compensation, discount or premium coupons
 - d. Use of True Interest Cost (TIC) vs. Net Interest Cost (NIC)
 - e. Use of bond insurance

- f. Original Issue discount bonds/Capital Appreciation Bonds
 - g. Variable rate bonds
 - h. Call provisions (25 years by Charter)
- 3) Bond Issuance Costs. The City will be involved in the selection of all financial advisors, underwriters, paying agents, and bond counsel. The City shall evaluate the merits of rotating professional advisors and consultants and the kinds of services and fee structures available from independent financial advisors, investment banking firms, and commercial banks. The City will carefully itemize and scrutinize all costs associated with the issuance of bonds.
- 4) Financial Advisor. The City will discourage perceived conflicts of interest which arise when a financial advisor is allowed to bid on debt obligations of the City. The financial advisor will be expected to provide planning and analytical services which extend beyond the issuance of debt. The payment to the Financial Advisor should be related to the costs of providing their service to the City.

a. MISCELLANEOUS

- i. ANNUAL REVIEW. The Disclosure Officer shall conduct an evaluation of the policies set forth in this Policy no less often than annually, and promptly after completing the evaluation, the Disclosure Officer shall prepare an annual report of the Issuer's compliance.
- ii. AMENDMENTS TO POLICY. This Policy may be amended from time to time to adapt to changed circumstances that arise from a change in legal requirements or industry disclosure practices or procedures, a change in Rule 15c2-12, or a change in law.

XI. INTERNAL CONTROLS

- A. WRITTEN PROCEDURES. Written procedures will be established and maintained by the Director of Finance for all functions and financial cycles including cash handling and accounting throughout the City. These procedures will embrace the general concepts of fiscal responsibility set forth in this policy statement.
- B. DEPARTMENT DIRECTORS AND MANAGERS RESPONSIBILITY. City administrators and manager are charged with the responsibility for establishing a network of processes with the objective of controlling the operations of the City in a manner which provides reasonable assurance that:
 - 1) Data and information published either internally or externally is accurate, reliable, complete, and timely.
 - 2) The actions of administrators and employees are in compliance with the City's charter, plans, policies and procedures, and all relevant laws and regulations.
 - 3) The City's resources including its people, systems, data/information, assets, and citizens are adequately protected.
 - 4) Resources are acquired economically and employed effectively.
 - 5) The City's internal controls promote the achievement of plans, programs, goals, and objectives.

Each Department Manager is responsible to ensure that good internal controls are followed throughout his or her Department, that all Finance Department directives or internal controls are implemented, and that all independent auditor internal control recommendations are addressed.

XII. STAFFING AND TRAINING

- A. ADEQUATE STAFFING. Staffing levels will be adequate for the fiscal functions of the City to operate effectively. Overtime shall be used only to address temporary or seasonal demands that require excessive hours. Workload shedding alternatives will be explored before adding staff.
- B. TRAINING. The City will support the continuing education efforts of all financial staff including the investment in time and materials for maintaining a current perspective concerning financial issues. Staff will be held accountable for communicating, teaching, sharing with other staff members all information and training materials acquired from seminars, conferences, and related education efforts.
- C. AWARDS, CREDENTIALS AND RECOGNITION. The City will support efforts and involvements resulting in meeting standards and receiving exemplary recitations on behalf of any of the City's fiscal policies, practices, processes, products, or personnel. Staff certifications may include Certified Public Accountant, Management Accountant, Certified Internal Auditor, and Certified Cash Manager. Further, the Finance Director will try to obtain and maintain the designation of Certified Government Finance Officer as awarded by the GFOA of Texas.

The City will strive to maintain a high level of excellence in its accounting policies and practices as it prepares its Financial Report. The Report will be presented to the Government Finance Officers Association (GFOA) for review of qualifications necessary to obtain the Certificate of Achievement for Excellence in Financial Reporting. Additionally, the City will submit its annual budget to GFOA for consideration for Distinguished Budget Award.

- D. TRANSPARENCY. A reasonable effort will be made to ensure relevant financial information is made available to all citizens in a 'user friendly' format in an easy to understand terminology. In pursuit of this goal, the city will seek recognition through state and national transparency and reporting programs.

ATTACHMENT A – AUTHORIZED INDIVIDUALS FOR WIRE TRANSFERS

Any **two** individuals listed below are hereby authorized to:

1. Execute wire transfers for security purchases executed on a delivery vs payment basis and for which custodial safekeeping is maintained at an approved institution.
2. Execute wire transfers to approved investment pools and paying agents.
3. Make a wire transfer for any other purpose. Any revision, addition or deletion involving an approved custodial agent, investment pool, or paying agent. .

The City Council shall approve the additions or deletions of any custodial agent, investment pool, or paying agent as shown in attachment “A”, “B” and “C”. Revisions to existing relationships will be provided to the Finance Committee at their next regularly scheduled meeting.

Director of Finance
City Manager
Deputy City Manager
Assistant Finance Director
Chief Accountant
Senior Accountant
Supervisory Accountant

ATTACHMENT B – CUSTODIAL (SAFEKEEPING) AGENT

American National Bank of Texas
ABA = 111901519 (routing)
FAO = For Account of – City of Burleson

ATTACHMENT C – AUTHORIZED INVESTMENT POOLS

TEXPOOL

State Street Boston

ABA # 011000028

ACCOUNT # 67573774

BANK OF NEW YORK

ABA # 021000018

ACCOUNT #8900549424

ACCOUNT NAME: LONE STAR INVESTMENT POOL

TEXSTAR

JP MORGAN CHASE

ABA # 021000021

ACCOUNT # 9102733343

LOGIC

JP MORGAN CHASE

ABA # 1130000609

ACCOUNT # 08805173794

ATTACHMENT D – AUTHORIZED PAYING AGENTS

U.S. BANK, N.A.
MILWAUKEE, WI 53202
ABA # 091000022
BNF: USBANK CT WIRE CLRG
ACCOUNT #180121167365
OBI: ACCOUNT NAME
REF: ACCOUNT NUMBER

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

TABLE OF CONTENTS

ARTICLE I

PURPOSE AND SCOPE

Section 1.01	Definitions	3
Section 1.02	Purpose of Policy	3
Section 1.03	Scope of Policy	3

ARTICLE II

DEFINITIONS

Section 2.01	Defined Terms	4
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ARTICLE III

DISCLOSURE OFFICER; RECORD RETENTION; TRAINING

Section 3.01	Disclosure Officer	6
Section 3.02	Duties of Disclosure Officer	6
Section 3.03	Record Retention	8
Section 3.04	Training	8

ARTICLE IV

ANNUAL DISCLOSURE FILINGS

Section 4.01	Annual Disclosure Filings	8
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ARTICLE V

DISCLOSURE FILINGS FOR EVENT NOTICES

Section 5.01	Disclosure Filings for Event Notices 1-14	9
Section 5.02	Event 15: Incurrence of a Material Financial Obligation or Terms Affecting Security Holders	10
Section 5.03	Event 16: Events Reflecting Financial Difficulties of the Obligated Person	14

ARTICLE VI

MISCELLANEOUS

Section 6.01	Annual Review	15
Section 6.02	Amendments to Policy	16

Exhibit A – Lease Agreements Operating as Vehicles to Borrow Money

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

ARTICLE I PURPOSE AND SCOPE

SECTION 1.01 DEFINITIONS.

The words and terms used in this Model Securities Law Compliance and Disclosure Policy (this "Policy") have the meanings specified in Article II hereof, unless the context clearly otherwise requires. Except where the context otherwise requires, words importing the singular number shall include the plural number, and *vice versa*.

SECTION 1.02 PURPOSE OF POLICY.

- (a) Continuing Disclosure Undertaking Requirement. Under Rule 15c2-12, underwriters of Municipal Securities may not purchase or sell Municipal Securities unless the underwriters have reasonably determined that the issuer of the Municipal Securities or its designated agent has undertaken in a written agreement to provide continuing disclosure of certain financial information and operating data, and to file notices of certain events designated in Rule 15c2-12. The Issuer is required under its Continuing Disclosure Undertakings to provide disclosures of certain financial information and operating data and notice of certain events to the MSRB on EMMA to facilitate informed secondary market trading. This Policy is adopted by the Issuer to assist in its compliance with federal and state securities laws and regulations, including, specifically, Rule 15c2-12. This Policy is established to ensure that the Issuer maintains adequate policies and procedures for gathering, analyzing and disclosing all information that is required to be provided to, or that may be reasonably expected to reach investors or trading markets, which relates to the issuance of the Issuer's Debt Obligations. Such information consists of the content of the Issuer's Offering Documents, continuing disclosure reports, event notices and other statements reasonably expected to reach the public markets.
- (b) Recommendation of Written Procedures. The Issuer recognizes that the SEC recommends adopting disclosure policies and amending existing disclosure policies from time to time to address the process for evaluating the disclosure process including disclosures for certain Event Notices. Written policies and procedures adopted by the Issuer will serve to streamline the process of disclosing required information. The Disclosure Officer, and other officers selected by the Issuer, if any, may establish additional written procedures from time to time to ensure that any Offering Documents (i) fully and accurately present the Issuer's financial condition and operations and (ii) do not omit any Material information regarding the Issuer.

SECTION 1.03 SCOPE OF POLICY.

This Policy applies to all Debt Obligations of the Issuer that are currently outstanding and all future bonds, notes, leases or derivative instruments to be executed by the Issuer. If the provisions of this Policy conflict with a respective Continuing Disclosure Undertaking, the terms of such Continuing Disclosure Undertaking will control.

ARTICLE II DEFINITIONS

SECTION 2.01 DEFINED TERMS.

"Annual Report" means the Issuer's audited financial statements (or unaudited financial statements if permitted by the Continuing Disclosure Undertaking) and certain other financial information and operating data required to be filed annually with the MSRB.

"Business Day" means any day except any Saturday or Sunday, any day which is a federal legal holiday in the United States, or any day on which banking institutions are authorized or required by law to close.

"Code" means the Internal Revenue Code of 1986, as amended.

"Compliance Date" means February 27, 2019.

"Continuing Disclosure Undertaking" means a continuing disclosure agreement, continuing disclosure undertaking, continuing disclosure instructions or other written certification and agreements of the Issuer setting out covenants for satisfying the Issuer's requirements for providing information to the MSRB in an electronic format pursuant to and in accordance with Rule 15c2-12.

"Debt Obligation" means each contract of the Issuer that has sufficient characteristics of debt so that it is included in the Issuer's financial statements as a long-term liability of the Issuer, including, but not limited to bonds, notes, leases and similar instruments used by the Issuer for borrowing purposes.

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

"Disclosure Officer(s)" means the Issuer's Director of Finance, or, if the position of Director of Finance is vacant, the person(s) filling the responsibilities of the City Manager or Assistant City Manager for the Issuer.

"EMMA" means the Electronic Municipal Market Access system, the prescribed electronic format for disclosures established and maintained by the MSRB, which can be accessed at www.emma.msrb.org.

"Event 15" means the event set forth in Section 5.02(a) of this Policy.

"Event 16" means the event set forth in Section 5.03(a) of this Policy.

"Event Notices" means all event notices required by Rule 15c2-12.

"Financial Obligation" means: (i) a Debt Obligation; (ii) a derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned Debt Obligation; or (iii) a guarantee of (i) or (ii). The term Financial Obligation shall not include Municipal Securities as to which a final official statement has been provided to the MSRB consistent with Rule 15c2-12.

"GASB" means the Governmental Accounting Standards Board.

"IRS" means the Internal Revenue Service.

"Issuer" means the City of Burleson, Texas.

"Material" has the meaning given in Section 3.02(f) of this Policy.

"MSRB" means the Municipal Securities Rulemaking Board, or any successor repository designated as such by the SEC in accordance with Rule 15c2-12(b)(5) promulgated by the SEC under the Securities Exchange Act of 1934, as the same may be amended from time to time.

"Municipal Securities" means securities which are direct obligations of, or obligations guaranteed as to principal or interest by, a State or any political subdivision thereof, or any agency or instrumentality of a State or any political subdivision thereof, or any municipal corporate instrumentality of one or more States and any other Municipal Securities described by Section 3(a)(29) of the Securities Exchange Act of 1934, as the same may be amended from time to time.

"Obligated Person" means any person, including an issuer of Municipal Securities, who is either generally or through an enterprise, fund, or account of such person committed by contract or other arrangement to support payment of all or part of the obligations on the Municipal Securities to be sold in the Offering (other than providers of municipal bond insurance, letters of credit, or other liquidity facilities); furthermore, for purposes of this Policy, the Issuer is an Obligated Person.

"Offering" means a primary offering of Municipal Securities with an aggregate principal amount of \$1,000,000 or more.

"Offering Document" means any preliminary or final official statement, private placement memorandum or limited offering memorandum, or other similar instrument prepared in connection with the sale, issuance and delivery of an Offering.

"Rule 15c2-12" means SEC Rule 15c2-12, governing the obligations of dealers regarding Municipal Securities under the Securities Exchange Act of 1934, as amended from time to time, which is available at <https://www.gpo.gov/fdsys/pkg/CFR-2013-title17-vol3/pdf/CFR-2013-title17-vol3-sec240-15c2-12.pdf>.

"SEC" means the United States Securities and Exchange Commission.

"SEC Municipal Markets Report" means the Report on the Municipal Securities Market of the SEC, dated July 31, 2012, available at <https://www.sec.gov/news/studies/2012/munireport073112.pdf>.

"Terms Affecting Security Holders" means a Material agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Issuer that affects security holders.

"U.S. Bankruptcy Code" means Title 9 of the United States Code, as amended from time to time, and any successor to or replacement of such Title and any other applicable federal bankruptcy, insolvency or similar law.

ARTICLE III

DISCLOSURE OFFICER; RECORD RETENTION; TRAINING

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

SECTION 3.01 DISCLOSURE OFFICER.

The Issuer shall appoint a Disclosure Officer who shall be responsible for implementing this Policy. The Disclosure Officer will work with other employees and officials of the Issuer to assist in implementing this Policy. The Disclosure Officer will consult with bond counsel, legal counsel to the Issuer (including designated disclosure counsel, if any), accountants, municipal advisors, financial advisors and other outside consultants to the extent necessary to carry out the purpose of this Policy. The Disclosure Officer will report to the Issuer's governing body as provided in Section 6.01 herein, regarding implementation of this Policy and any recommended changes or amendments to this Policy.

SECTION 3.02 DUTIES OF DISCLOSURE OFFICER.

- (a) General Duties. The Disclosure Officer shall be primarily responsible for ensuring and determining the Issuer's compliance with this Policy and federal and state securities laws and regulations applicable to the Issuer, including specifically Rule 15c2-12, and including identifying and remedying any non-compliance with this Policy and such laws and regulations.

- (b) Review of Relevant Documents. The Disclosure Officer will review the following documents, obligations, and disclosure and reporting requirements of the Issuer in connection with the issuance of Municipal Securities to comply with Article IV and V of this Policy and in the ordinary course of business of the Issuer:
 - i. Offering Documents;
 - ii. Audited and unaudited financial statements, including notes to such statements;
 - iii. Changes to accounting standards promulgated by GASB and other applicable accounting standards and rules;
 - iv. Adopted annual budgets and amendments thereto;
 - v. Continuing Disclosure Undertakings; and
 - vi. Other relevant documents that reflect the Issuer's financial position and operating data.

The Disclosure Officer shall take reasonable steps to ensure that all Offering Documents are timely provided to the Issuer's governing body to ensure meaningful review and approval thereof. In addition, the Disclosure Officer shall take reasonable steps to ensure that for purposes of securities law compliance the Issuer's governing body is generally aware of the other documents listed above and of the significance of those documents to the Issuer's disclosure obligations.

- (c) Solicitation of Relevant Information. In the performance of its duties under this Policy, the Disclosure Officer shall be responsible for soliciting any relevant information from other employees, officials or departments within the internal organization of the Issuer, including public statements made by officials of the Issuer that the Disclosure Officer reasonably believes will reach investors or trading markets generally. The Disclosure Officer is additionally responsible for obtaining any documentation prepared by an outside source that may be necessary to assist the Disclosure Officer in carrying out this Policy. The Disclosure Officer shall undertake a thorough review of the form and content of each of the Issuer's annual filings, and any Event Notice filings, as required pursuant to Article IV and V hereof.

- (d) Public Statements Regarding Financial Information. Whenever an officer or employee of the Issuer makes statements or releases information relating to its finances and other operations of the Issuer to the public that is reasonably expected to reach investors and the trading markets (including, without limitation, all Event Notices, statements in a comprehensive annual financial report, and other financial reports and statements of the Issuer), the Disclosure Officer shall be responsible for ensuring that such statements and Material information are complete, true, and accurate in all material aspects and available to all investors. The Disclosure Officer will work with other officers of the Issuer to ensure that all public statements and information released by the Issuer are accurate and are not misleading in all Material aspects.

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

- (e) Issuance of Debt Obligations. Whenever the Issuer prepares or participates in the preparation of an Offering Document, the Disclosure Officer, in addition to any other officers selected by the Issuer, shall be responsible for making all certifications that may be required to the effect that such Offering Document does not contain any untrue statement of Material fact or omit to state any Material fact necessary to make the information contained in such documents, in the light of the circumstances under which it was provided, not misleading.

Such determination by the Disclosure Officer shall only be made after coordination with the Issuer's attorney or other administrative officer having ultimate responsibility with respect to the Issuer's operations, risks and litigation, to ensure that any current, pending or threatened losses, investigations or litigation, and any settlement or court orders that are Material to the Issuer are properly identified.

- (f) Determination of Material Information. The Issuer understands that determining materiality requires a complete review of facts and circumstances (which may include a review of outstanding Debt Obligations) and in some instances may require the Disclosure Officer to discuss matters with other officers or consultants of the Issuer. Furthermore, each determination of materiality made by the Disclosure Officer shall be made on a case-by-case basis. For purposes of this Policy, information is "Material" if there is a substantial likelihood that the disclosure of that information would be viewed by a reasonable investor as having significantly altered the total mix of information made available in making an informed investment decision.¹

SECTION 3.03 RECORD RETENTION.

The Disclosure Officer will maintain or cause to be maintained all records relating to annual disclosure filings including the financial information and operating data to be included in the Annual Report for a period of three (3) years after retirement of the related Debt Obligations. The Disclosure Officer will additionally maintain or cause to be maintained all records relating to Event Notices required to be filed with the MSRB under the Continuing Disclosure Undertaking. Such records shall be maintained in either paper or electronic format, or in both formats.

SECTION 3.04 TRAINING.

The Disclosure Officer shall have at least a general familiarity with the content of Rule 15c2-12 and the SEC Municipal Markets Report, and in furtherance thereof receive appropriate training regarding the Issuer's disclosure obligations in accordance with federal securities laws, state regulations and Rule 15c2-12. When appropriate, the Disclosure Officer and/or other Issuer employees and officials under the direction of the Disclosure Officer will attend training programs offered by the SEC or other industry professionals regarding disclosure policies and procedures developed in the context of Rule 15c2-12 that are relevant to the Issuer. Each person acting in the capacity of a Disclosure Officer shall receive such training as may be necessary for the person to perform competently the duties and responsibilities of Disclosure Officer to ensure the Issuer's compliance with the provisions of this Policy.

ARTICLE IV

ANNUAL DISCLOSURE FILINGS

SECTION 4.01 ANNUAL DISCLOSURE FILINGS.

¹ The general materiality standard used by the United States Supreme Court. *See TSC Industries, Inc. v. Northway, Inc.*, 426 U.S. 438, 449 (1976).

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

The Disclosure Officer shall annually review each Continuing Disclosure Undertaking to determine: (i) the appropriate financial information and operating data required to be included in the Annual Report; and (ii) the filing deadline for such Annual Report or a part thereof. The Disclosure Officer should review the Issuer's documents, Debt Obligations, and disclosure and reporting requirements described in Sections 3.01 and 3.02 of this Policy in determining the appropriate financial information and operating data to be included in the Annual Report. As indicated in Section 3.02 of this Policy, the Disclosure Officer's review necessarily includes review of other documents relating to the financial and operating status of the Issuer to ensure that all required information is appropriately incorporated into the Annual Report. The Disclosure Officer shall be required to provide only the financial information, operating data, financial statements and notices which the Issuer has expressly agreed to provide pursuant to a respective Continuing Disclosure Undertaking, but, in consultation with appropriate accountants, municipal advisors, financial advisors and other outside consultants of the Issuer, may submit other appropriate information to EMMA that will impact the Issuer's financial condition and/or existing security holders in a manner deemed Material by the Disclosure Officer. Additionally, the Disclosure Officer shall notify the MSRB in an electronic format as prescribed by the MSRB, in a timely manner, of any failure by the Issuer to provide financial information or operating data in accordance with the Continuing Disclosure Undertaking.

ARTICLE V

DISCLOSURE FILINGS FOR EVENT NOTICES

SECTION 5.01 DISCLOSURE FILINGS FOR EVENT NOTICES 1-14.

The Disclosure Officer shall determine whether an event included below has occurred with respect to the Issuer. If the Disclosure Officer determines that notice of the following events should be provided to the MSRB pursuant to a Continuing Disclosure Undertaking, the Disclosure Officer will cause the appropriate notice to be filed with the MSRB on EMMA, in a timely manner, not in excess of ten (10) Business Days after the occurrence of the event:

- (1) Principal and interest payment delinquencies;
- (2) Non-payment related defaults, if material;
- (3) Unscheduled draws on debt service reserves reflecting financial difficulties;
- (4) Unscheduled draws on credit enhancements reflecting financial difficulties;
- (5) Substitution of credit or liquidity providers, or their failure to perform;
- (6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;
- (7) Modifications to rights of security holders, if material;
- (8) Bond calls, if material, and tender offers;
- (9) Defeasances;
- (10) Release, substitution, or sale of property securing repayment of the securities, if material;
- (11) Rating changes;
- (12) Bankruptcy, insolvency, receivership or similar event of the obligated person;
- (13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material; and
- (14) Appointment of a successor or additional trustee or the change of name of a trustee, if material.

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

For the purposes of the event identified as item (12) in this Section 5.01, the event is considered to occur when any of the following occur: the appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

The Disclosure Officer may seek the advice of other employees and officials of the Issuer, as well as the advice of the consultants and counsel to the Issuer, as to whether one of the above described events has occurred and whether an Event Notice shall be filed with the MSRB consistent with Rule 15c2-12.

SECTION 5.02 EVENT 15: INCURRENCE OF A MATERIAL FINANCIAL OBLIGATION OR TERMS AFFECTING SECURITY HOLDERS.

- (a) Event 15. Beginning on the Compliance Date and continuing thereafter, in addition to the fourteen events described in Section 5.01 and Event 16 described in Section 5.03, the Disclosure Officer shall determine whether an Event 15 has occurred with respect to the Issuer. If the Disclosure Officer determines that an Event 15 has occurred, the Disclosure Officer shall file, or cause to be filed, notice of such Event 15 with the MSRB through EMMA in a timely manner, not in excess of ten (10) Business Days after the date of incurrence. Beginning on the Compliance Date, Rule 15c2-12 establishes that an Event 15 is as follows:

- (15) Incurrence of a Financial Obligation of the Obligated Person, if Material, or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the Obligated Person, any of which affect security holders, if Material.

The Issuer recognizes that, unlike the events listed in Section 5.01 above, the stated purpose of the SEC in adding Event 15 to Rule 15c2-12 is to provide the secondary market with information regarding all debt, debt-like or debt-related Financial Obligations or Terms Affecting Security Holders incurred by the Issuer. The incurrence of Financial Obligations may occur outside the issuance of Municipal Securities and therefore engagement by the Disclosure Officer with counsel and other consultants experienced in compliance issues related to Rule 15c2-12 may be necessary to determine whether it is necessary to file an Event Notice for Event 15 with the MSRB through EMMA.

- (b) Financial Obligations and Terms Affecting Security Holders Subject to Disclosure. The Disclosure Officer shall first determine whether a contract or obligation incurred by the Issuer is a Financial Obligation or Terms Affecting Security Holders subject to disclosure under Event 15. When assessing whether a particular contract or obligation is a Financial Obligation or Terms Affecting Security Holders subject to disclosure as such terms are used in Event 15, the Disclosure Officer should consider the facts and circumstances surrounding the Issuer's incurrence of each type of contract and obligation, as well as the factors set forth below:
- i. Whether the contract or obligation could affect, or contains provisions or triggers that may impair, the Issuer's liquidity, overall creditworthiness or an existing security holders' rights;
 - ii. Whether the contract or obligation is a private placement of debt with a financial institution, letter of credit, standby line of credit, or a similar "credit agreement" that relates to a Debt Obligation;
 - iii. Whether the contract or obligation is an ordinary financial and operating liability incurred in the Issuer's normal course of business;

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

- iv. Whether the contract or obligation contains acceleration provisions or restrictive debt service covenants that could affect the rights of existing security holders;
- v. Whether the contract or obligation is a short or long-term Debt Obligation of the Issuer under the terms of an indenture, loan agreement, capital lease, or other similar contract such as a line of credit;
- vi. Whether the contract or obligation is an operating lease, or a capital lease which operates as a vehicle for borrowing money (e.g. a lease-purchase agreement). For purposes of this Disclosure Policy, factors relevant to determining whether a lease is a vehicle for borrowing money (i.e., a Financial Obligation) are included in **Exhibit A** attached hereto;
- vii. Whether the contract or obligation represents competing debt with the Issuer's prior Debt Obligations that may affect the rights of the existing security holders;
- viii. Whether the contract or obligation is a derivative instrument entered into in connection with a pledge as security or source of payment for an existing or planned Debt Obligation, which may include any swap, security-based swap, futures contract, forward contract, option, a combination of the foregoing or any similar instrument;
- ix. Whether the contract or obligation is a derivative instrument designed to mitigate investment risk; or
- x. Whether the contract or obligation is a guarantee provided by the Issuer as a guarantor for the benefit of a third party.

The Disclosure Officer will consult with bond counsel, legal counsel to the Issuer (including designated disclosure counsel, if any), accountants, municipal advisors, financial advisors and other outside consultants to the extent necessary in making a determination as to whether a contract or obligation incurred by the Issuer is a Financial Obligation or Terms Affecting Security Holders subject to the disclosure requirements of Event 15.

- (c) **Determination of Material Event 15.** If the Disclosure Officer determines that the Issuer has incurred a Financial Obligation or Terms Affecting Security Holders subject to Event 15, the Disclosure Officer shall proceed to determine whether such Financial Obligation or Terms Affecting Security Holders are Material. The same practice used by the Issuer for determining whether a particular piece of information is Material in connection with preparing a disclosure document for an Offering set forth in Section 3.02(f) should be used for purposes of Event 15.

The Disclosure Officer shall determine whether a Financial Obligation or Terms Affecting Security Holders are Material upon the incurrence of the Financial Obligation or the Terms Affecting Security Holders, taking into account all relevant facts and circumstances. Relevant facts and circumstances may include, but are not limited to:

- i. The principal amount of the Financial Obligation, including the aggregate par amount of a series of related Financial Obligations, and the method of setting or adjusting the interest rate thereof;
- ii. The Issuer's overall balance sheet and the size of its existing Debt Obligations;
- iii. The source of security pledged for repayment of the Financial Obligation and the rights associated with such pledge;

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

- iv. The length of time that the Financial Obligation is to remain outstanding; and
- v. Other appropriate terms of a Financial Obligation that will impact the Issuer's financial condition and/or existing security holders in a manner deemed Material by the Disclosure Officer.

The Disclosure Officer, in consultation with the governing body of the Issuer, bond counsel, legal counsel to the Issuer (including designated disclosure counsel, if any), accountants, municipal advisors, financial advisors and other outside consultants of the Issuer, to the extent necessary, shall no less often than annually set objective standards of materiality with respect to Debt Obligations incurred by the Issuer, which may include, but are not limited to, a monetary threshold that, in connection with other relevant facts and circumstances, is the basis for the determination of materiality for Financial Obligations or Terms Affecting Security Holders of the Issuer. With respect to lease agreements entered into by the Issuer, the Disclosure Officer shall implement the guidelines set forth in **Exhibit A** when assessing whether such lease agreements are Material Financial Obligations.

- (d) Incurrence. A Financial Obligation and Terms Affecting Security Holders is considered to be incurred by the Issuer on the date that such Financial Obligation or Terms Affecting Security Holders is enforceable against the Issuer. As a filing under Event 15 is required to be made in a timely manner, not in excess of ten (10) Business Days after date of incurrence, the Disclosure Officer shall begin the process of assessing whether a particular Financial Obligation or Terms Affecting Security Holders should be disclosed as far in advance of its incurrence as possible. Additionally, although not required, the Disclosure Officer may file a voluntary filing of all outstanding Material Financial Obligations incurred prior to the Compliance Date.
- (e) Exemption of Municipal Securities as to Which a Final Official Statement Has Been Provided. The Disclosure Officer is not obligated to disclose, as a Financial Obligation or Terms Affecting Security Holders subject to Event 15, Municipal Securities as to which a final official statement has been provided to the MSRB consistent with Rule 15c2-12. The Disclosure Officer recognizes that this exclusion from the definition of "Financial Obligation" does not extend to Debt Obligations, contingent or otherwise, related to such Municipal Securities that may be disclosed or referenced in such final official statements.
- (f) Exemption of Monetary Obligations Resulting From Legal Proceedings. The Disclosure Officer is not required to disclose monetary obligations resulting from a judicial, administrative, or arbitration proceeding as an Event Notice.
- (g) Subjecting Debt Obligations to Annual Appropriation not Determinative. The Disclosure Officer understands that qualifying Debt Obligations or Financial Obligations such that payment is subject to annual appropriation may remove the "debt" designation for state constitutional or statutory purposes; however, this qualification alone will not be determinative as to whether the Issuer or Obligated Person has incurred a Material Financial Obligation; rather, when analyzing Debt Obligations and Financial Obligations that are subject to annual appropriation, the Disclosure Officer shall determine whether such Financial Obligation is Material, as described in Section 3.02(f), taking into account all relevant facts and circumstances as described in this Section 5.02.
- (h) Form of Event 15 Event Notice. Upon review of the factors outlined above, if the Disclosure Officer affirmatively determines that a Debt Obligation incurred by the Issuer is a Financial Obligation or Terms Affecting Security Holders that are Material and not exempt under subsection (e) and (f) of this Section 5.02, and therefore subject to Event 15, the Disclosure Officer shall file or cause to be filed with the MSRB through EMMA a notice not in excess of ten (10) Business Days of the date of the incurrence of the Financial Obligations or Terms Affecting Security Holders. The Disclosure Officer shall include a description of the Material terms of the Financial Obligation or Terms Affecting Security Holders within the Event 15 Event Notice. Terms considered Material for Event 15 may include, but are not limited to:
 - i. The date of incurrence;

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

- ii. Principal amount;
- iii. Maturity and amortization;
- iv. Interest rate, if fixed, or method of computation and any default rates, if variable; or
- v. Other appropriate terms deemed material by the Disclosure Officer, the inclusion of which would help further the availability of information to assist investors in making more informed investment decisions in connection with such incurrence of Financial Obligations or Terms Affecting Security Holders.

The Disclosure Officer shall determine, based on the facts and circumstances, whether to submit to the MSRB a description of the Material terms of the Financial Obligation or the Terms Affecting Security Holders, or alternatively or in addition, submit related materials such as transaction documents prepared in connection with the Financial Obligation or the Terms Affecting Security Holders that set forth the material terms of the Financial Obligation or the Terms Affecting Security Holders. The Disclosure Officer shall not include, and shall take actions to redact, confidential information such as account numbers or other personally identifiable information (but not information relating to an interest rate or other pricing data). Should the Disclosure Officer determine that filing one or more of the transaction documents prepared in connection with the Financial Obligation or the Terms Affecting Security Holders is appropriate under this subsection, the Disclosure Officer may redact any confidential or personally identifiable information from the Event 15 Event Notice.

SECTION 5.03 EVENT 16: EVENTS UNDER THE TERMS OF A FINANCIAL OBLIGATION WHICH REFLECT FINANCIAL DIFFICULTIES.

- (a) Event 16. Beginning on the Compliance Date and continuing thereafter, in addition to the fourteen events described in Section 5.01, and Event 15 described in Section 5.02, the Disclosure Officer shall determine whether an Event 16 has occurred with respect to the Issuer as follows:

- (16) Default, event of acceleration, termination event, modification of terms, or other similar events under the terms of a Financial Obligation of the Obligated Person, any of which reflect financial difficulties.

If the Disclosure Officer determines that an Event 16 has occurred with respect to the Issuer, the Disclosure Officer will file or cause to be filed with the MSRB through EMMA a notice of Event 16, whether Material or not, provided the occurrence reflects financial difficulties of the Issuer. The Disclosure Officer shall file an Event 16 Event Notice even where the underlying Financial Obligation was incurred before the Compliance Date.

- (b) Reflection of Financial Difficulty of Obligated Person. The Disclosure Officer shall disclose to the MSRB the occurrence of an event listed in Event 16 only if the Disclosure Officer, in consultation with the governing body of the Issuer, bond counsel, legal counsel to the Issuer (including designated disclosure counsel, if any), accountants, municipal advisors, financial advisors and other outside consultants to the Issuer, to the extent necessary, determines that the occurrence of the event reflects financial difficulties of the Issuer.

- (c) Events Subject to Event 16 Filing. Subject to subsection (b) of this Section 5.03, the Disclosure Officer should disclose any occurrence in connection with the terms of a Financial Obligation that reflects financial difficulties of the Issuer. Such occurrences may include, but are not limited to the following types of events:

- i. Monetary defaults or events of non-appropriation where the Issuer has failed to pay principal, interest, or other funds due, or a non-payment related default where the Issuer has failed to comply with specified covenants;
- ii. An event of acceleration exercised by a trustee or counterparty as the result of an event of default or other applicable remedy provision;
- iii. A modification of terms that reflects financial difficulties of the Issuer;

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

- iv. A written or verbal waiver of an agreement provision that is a departure from what was agreed to under the original terms of such agreement; and
 - v. Other events under the terms of a Financial Obligation that reflect financial difficulties of the Issuer and share similar characteristics with the specific types of events in Event 16.
- (d) Form of Event 16 Event Notice. Upon review of the factors outlined above, if the Disclosure Officer affirmatively determines that, in connection with the terms of a Financial Obligation of the Issuer, the Issuer is experiencing financial difficulties pursuant to Event 16, the Disclosure Officer shall file or cause to be filed with the MSRB through EMMA an Event 16 notice filing within ten (10) Business Days of the date of such determination containing a description of the relevant terms of the Financial Obligation. Terms considered relevant to an Event 16 notice filing may include, but are not limited to:
- i. The provisions within the Financial Obligation giving rise to the occurrence under Event 16;
 - ii. The nexus between the terms of such Financial Obligation giving rise to the occurrence under Event 16 and the existing or potentially forthcoming financial difficulties resulting therefrom;
 - iii. A description of the Issuer's current financial status; and
 - iv. Other appropriate facts deemed material by the Disclosure Officer, the inclusion of which would help further the availability of information to assist investors in making more informed investment decisions in connection with the occurrence of events relating to a Financial Obligation that reflect financial difficulties.

ARTICLE VI

MISCELLANEOUS

SECTION 6.01 ANNUAL REVIEW.

The Disclosure Officer shall conduct an evaluation of the policies set forth in this Policy no less often than annually, and promptly after completing the evaluation the Disclosure Officer shall prepare an annual report of the Issuer's compliance.

SECTION 6.02 AMENDMENTS TO POLICY.

This Policy may be amended from time to time to adapt to changed circumstances that arise from a change in legal requirements or industry disclosure practices or procedures, a change in Rule 15c2-12, or a change in law.

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY

EXHIBIT A

LEASE AGREEMENTS OPERATING AS VEHICLES TO BORROW MONEY (FINANCIAL OBLIGATIONS)

As a result of the amendments to Rule 15c2-12, compliance therewith effective February 27, 2019, Issuers or Obligated Persons that periodically enter into leases should develop policies and procedures to (i) determine whether the lease is a vehicle to borrow money, and is therefore a Financial Obligation, as opposed to an operating lease, (ii) determine if such lease becomes Material once incurred, after considering other relevant factors and all outstanding Financial Obligations (an Issuer or Obligated Person's threshold for outstanding Financial Obligations) and (iii) require that all executed leases are timely communicated to the Disclosure Officer for purposes of determining whether an Event Filing is necessary.

I. Leases Operating as Vehicles to Borrow Money (Financial Obligations)

The SEC has determined that a lease should generally be considered a debt obligation and thus a "Financial Obligation" under the Rule when such lease operates as a vehicle to borrow money (i.e., capital leases but not mere operating leases).¹

Capital leases are generally recorded on the balance sheet of the Issuer or Obligated Person as an asset and a liability by an amount equal to the present value of the minimum lease payments; in contrast, operating leases are handled as off-balance sheet financings of assets and are recorded as operating expenses on the Issuer or Obligated Person's income statement. In determining which types of leases to include under the umbrella of "Financial Obligations," the SEC deemed it appropriate to include only those leases that could represent competing debt of the Issuer or Obligated Person (e.g., capital leases which are essentially vehicles to borrow money).

Because capital leases of the Issuer or Obligated Person are recorded in the same fashion as other competing debt of the Issuer or Obligated Person, each sharing a line item in the balance sheet as a liability or included in a more general line item (i.e., competing debt), capital leases are viewed by the SEC as rising to the level of a Financial Obligation because they operate more like a debt obligation. As such, Issuers and Obligated Persons should have procedures in place that help determine whether leases are capital leases or operating leases, as the incurrence of a capital leases will require a Materiality analysis to determine whether an Event 15 notice filing is required.

To make the determination of whether a lease operates as a vehicle to borrow money, the Disclosure Officer should work with appropriate staff and accountants, municipal advisors, financial advisors and other outside consultants of the Issuer or Obligated Person, to the extent necessary, to determine whether the lease is a vehicle to borrow money (i.e., a capital lease) or an operating lease as operating leases will not rise to the level of a Financial Obligation under Event 15 of Rule 15c2-12.

Characteristics of Leases Operating as Vehicles to Borrow Money (Capital Leases)

In making the determination of whether a lease operates as a vehicle to borrow money and is therefore a Financial Obligation for purposes of Event 15, relevant characteristics may include, but are not limited to, the following:

- i. The lease contains a transfer of ownership of the underlying asset at the end of the lease term or shortly thereafter;
- ii. An option to purchase the underlying asset being leased at a discounted price is available, which may be exercised during or at the end of the lease term;
- iii. The term of the lease is greater than 75% of the useful life of the leased asset; or
- iv. The present value of the lease payment is greater than 90% of the leased asset's fair market value.

Although the characteristics above may be helpful in determining whether a lease operates as a vehicle to borrow money, the Disclosure Officer and appropriate staff and consultants should review of the entire lease, in context with the Issuer's financing and/or operating objectives, in considering whether a lease is a Financial Obligation subject to Event 15. Although a capital lease (as such term in commonly understood) will generally be treated as a vehicle to borrow money, the mere labelling of the lease as "capital" or "operating" will not itself be determinative.

II. Determining Factors for Materiality of Leases that Constitute Financial Obligations

¹ Although the SEC in Release No. 34-83885, implementing the amendment of Rule 15c2-12 to include Event 15 and 16, has discontinued (following GASB's lead) the use of the term "capital lease" and "operating lease," the distinction remains useful to the extent that "capital leases" are commonly understood to be financed purchases of an underlying asset (and thus generally are vehicles to borrow money) whereas "operating leases" are not.

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

Issuers and Obligated Persons should apply the Materiality standard in Section 3.02(f) and the relevant facts and circumstances in Section 5.02(c) of this Policy, in conjunction with the factors below for purposes of determining whether a lease that operates a vehicle to borrow money is Material and subject to an Event Filing under Event 15.

Given the difference in size, sophistication, features and number of obligations executed by certain issuers and Obligated Persons, factors used in determining the materiality of a lease that operates as a vehicle to borrow money may vary. The Disclosure Officer may utilize factors relevant to the Issuer or Obligated Person which may include, but are not limited to, one or more the following:

- i. Whether the cost of the lease incurred and the payment obligations thereof exceeds a specified percentage of the Issuer's or Obligated Person's fund balance (for purposes of this and the following considerations, the Issuer must determine, given its circumstances, the appropriate way to measure the impact of a lease, e.g., by the aggregate payments required, by principal amount or by annual payment impact to the Issuer's debt portfolio);
- ii. Whether the incurrence of the lease will increase the outstanding indebtedness of the Issuer or Obligated Person by more than a specified ratio or percentage;
- iii. Whether the incurrence of the lease and the payment obligations thereof exceeds a specified percentage of the Issuer's unrestricted revenues;
- iv. Whether the lease represents multiple counterparts of a single transaction that, if incurred at once, would exceed the limits stated in (i), (ii) or (iii) above;
- v. Whether the incurrence of the lease in conjunction with other outstanding Financial Obligations would in the aggregate exceed the limits stated in (i), (ii) and (iii) above; or
- vi. Whether the lease has acceleration provisions or is considered a security on parity or senior to outstanding Financial Obligations.

When utilizing the above factors, the Disclosure Officer must be aware that although a lease may not be Material when compared to the Issuer's or any Obligated Person's general revenues and fund balance, such lease may be material to Financial Obligations pledged to be paid from the specifically pledged revenues and fund balances. Therefore, the Disclosure Officer must look at both the general revenues and the specifically pledged revenues of the Issuer and any Obligated Person when determining the materiality of a lease that operates as a vehicle to borrow money.

If after using the Materiality standard in Section 3.02(f), the relevant facts and circumstances in Section 5.02(c) of this Policy and the factors described above, the Disclosure Officer determines that the lease operating as a vehicle to borrow money is Material, a filing under Event 15 must be made within ten business days from the incurrence of such lease.

If a determination of Materiality is made under factor (v) above for a lease or any other Financial Obligation, additional Financial Obligations incurred thereafter may likely carry a *de facto* Materiality designation. As such, factor (v) above works as a magnitude test of the Issuer or Obligated Person as it becomes the Issuer or Obligated Person's Materiality threshold for all outstanding Financial Obligations.

III. Communication Amongst Departments Once Leases are Incurred

The Disclosure Officer should become aware of the frequency in which the Issuer or Obligated Person incurs leases, as opposed to other forms Financial Obligations, in the ordinary course of the Issuer or Obligated Person's business. To further communication amongst multiple departments within the Issuer or Obligated Person, the Disclosure Officer should require that any member of the Issuer or Obligated Person's staff authorized to execute leases on behalf of the Issuer or Obligated Person report and provide copies of all leases directly to the Disclosure Officer within two (2) business days prior to their execution. Upon receipt of any lease, the Disclosure Officer shall immediately work with appropriate staff and accountants, municipal advisors, financial advisors and other outside consultants of the Issuer, to the extent necessary, to determine whether the lease operates as a vehicle to borrow

ATTACHMENT E - SECURITIES LAW COMPLIANCE AND DISCLOSURE POLICY©

money (i.e., is a Financial Obligation) and whether such lease is Material using the Materiality standard in Section 3.02(f), the relevant facts and circumstances in Section 5.02(c) of this Policy and the factors described above.

The City of Burlleson's Budget Process

An OVERVIEW

The budget process for the City of Burlleson is a year-round, continuous process. On October 1st, when the new fiscal year begins, department heads use the encumbrance system to create purchase orders identifying expenses which will be arising throughout the year. When invoices are received for goods and services for funds, which have been previously encumbered, the invoices are paid against those encumbrances and the encumbrances are relieved. Encumbrances are the fundamental budget control in place for department heads' use.

On a monthly basis, department heads compare their actual expenditures to their adopted budgets, researching and investigating any unexpected expenditure. This monthly review is another fundamental budgetary control that is utilized.

Throughout the year, department heads are able to move funds at their discretion within their respective department(s)/division(s) within the same fund, without increasing the appropriations. City Manager can reallocate resources between departments within a fund without increasing appropriations. Increases in appropriations within a fund, requires a budget amendment to be approved by Council

Early in the budget process, a Council work session calendar is prepared for various presentations to be made through out the process. Presentations include financial overviews, budget process, 5 year capital improvement plans for general government, parks and recreation and water and sewer, public safety operation overviews, strategic plan updates, compensation and benefits.

Also a budget calendar is created detailing the various deadlines required by the state for both tax rate adoption and formal budget adoption. Less formal dates, such as when documents are due, presentation meetings and planning meetings are set as well. This calendar is then distributed to the departments at the budget kick off meeting in March/April.

At the budget kickoff meeting, the City Manager and Finance Director describe the overall plan for the budget process, detailing which documents are required, departmental budget meetings, and any other expectations that may arise. The budget kick off meeting allows department heads to ask questions or receive information needed to complete the next step in the formal budget process.

Department budgets are presented by each Director utilizing a standard presentation template. Budget

presentations are made to the City Manager's Office and Finance. Key focus areas in the presentation may include goals, accomplishments, cost containment strategies, fee schedule changes, and supplemental package request.

After the budget kickoff, budget information are distributed to each director. Budget packets include a budget preparation manual, calendar, and an excel budget template for fee changes and supplement request. Supplemental request are completed individually with a summary of all the request listed by priority.

Department heads prepare year end estimates for the current budget, and ensure estimates do not exceed budgeted amounts at the department level.

After the proposed base budget estimates are completed, departments develop decision packets for service enhancement they wish to propose to the City Manager for the next fiscal year. All requests for new personnel, fleet, or equipment which represent net additions to operations are considered service enhancements. The department must describe the program, itemize all new costs and provide an explanation of why the decision packet request is needed. Decision packets are prioritized according to needs perceived by the departments. Each decision packet is prepared as a separate request to allow for independent consideration of each

and to allow the mixing of all decision packets into a master priority list for consideration during the remainder of the budget process.

The budget documentation is reviewed by the budget team, consisting of the City Manager, Deputy City Manager, Finance Director and other support staff meet with department heads, including their supporting staff. Main focus is given to the supplemental requests for the upcoming year's budget.

Additions and deletions are made to the budget based the City Manager's request, while the revenue forecasting which began in early April continues until July 26th when the certified tax rolls are distributed to municipalities.

REVENUES

Finance Department prepares estimates for revenues and projections for the coming year's revenues based on available historical data and economic trends. Departments review the fee schedule and request changes by submitting a fee change form to Finance. Fee changes are discussed during the department budget presentation

Once the certified tax roll is received, calculations are made to determine the no new revenue tax rate, no new revenue maintenance and operations tax rate, debt rate, and voter's approval rate. The City Manager presents his budget to City Council at a special

Budget Work session between the first and second City Council meetings in August

According to Texas Tax Code, a public hearing is required before adopting a tax rate which exceeds the lower of the voter-approval tax rate and the no-new-revenue tax rate. According to the Texas Local Government Code, a public hearing is also required before adopting the annual budget. Special notice of the dates and times of the public hearings are posted on the City's website, the posting board, and the Fort Worth Star-Telegram.

All of the ordinances - the tax rate ordinance, the budget ordinance, the utility ordinances, and the fee schedule ordinance - require two readings before they are adopted pursuant to the City charter.

The budget and tax rate are required to be adopted by September 29th or the City Manager budget presented by the City Manager will become the budget for the following fiscal year.

After the budget is adopted, departmental heads and managers take into consideration base budget and decision packets approved by City Council and begin to plan for the next year's budget process by including those decisions in their planning process.

BUDGET AMENDMENTS

As provided for in the ordinance adopting the budget, the City Council may, at the recommendation of the City Manager or on its own volition, transfer part or all of any unencumbered appropriation balance from one department or fund to another department or fund by resolution if they feel that a change in the budget is necessary to fulfill municipal purposes.

5 YEAR PROJECTIONS

5 year projections play a critical part in the budget process. Finance department prepares 5 year fund projections on various funds based on historical and current trends. These projection models allow management to review and make informed decisions while evaluating the impact over a 5 year period.

THE CITY OF
BURLESON
TEXAS

2021 Tax and Budget Preparation Calendar

Date	Day	Description
March 01, 2021	Monday	Budget kickoff at the Directors meeting
March 10, 2021	Wednesday	Budget training citywide
April 02, 2021	Friday	Deadline for HR's positions, IT software and hard, and Equipment and Vehicles' request
April 15, 2021	Thursday	Deadline for Departments to have all budget documents to Finance
April 30, 2021	Friday	Deadline for Strategic documents & Power Point to Finance
May 07 – May 14, 2021		CMO/Departments budget reviews
June 04, 2021	Friday	CMO approval of initial supplemental package
June 30, 2021	Wednesday	Finalized budgets and supplemental decision packages
July 06, 2021	Tuesday	Regular City Council meeting. Resolution from City Council asking staff to prepare the budget assuming a tax rate over or under the voter-approval rate. ¹
July 26, 2021	Monday	Receive certified tax roll from appraisal districts. ²
July 30, 2021	Friday	Staff submits proposed budget to Council, files with City Secretary, & posts to website. ³⁴⁵
August 06, 2021	Friday	Submit to the county assessor-collectors 'no new revenue tax rate' and 'voter-approval tax rate' completed tax rate calculation forms. ⁶
August 11, 2021	Wednesday	Special City Council meeting. Council Work session to discuss budget and tax rate. Adopt a minute order setting date and time for both the budget and tax rate public hearing.
August 25, 2021	Wednesday	Publish Notice for Public Hearing on tax rate in the newspaper. ⁷ Post tax rate prominently on the City's home page of website and on public access channel until public hearing concluded. ⁸ Public hearing on the budget is on 9/8.
August 26, 2021	Thursday	Publish Notice for Public Hearing on the budget in the newspaper. ⁹ Public hearing on the tax rate on 9/8.
September 07, 2021	Tuesday	Regular City Council meeting. Public hearings on budget and tax rate and first reading of ordinances to approve the budget and tax rate. ¹⁰¹¹¹²¹³¹⁴ Budget should be approved first. ¹⁵ Specific language is required to move to adopt the tax rate. ¹⁶ The vote on the ordinance setting the tax rate must be a record vote and must be approved by at least 60 percent of the members of the City Council. ¹⁷ The City Council must separately approve the maintenance and operations component and the debt service component of the tax rate. ¹⁸ Council must announce date and time of final ordinance reading of tax rate ordinance. ¹⁹
September 13, 2021	Monday	Special City Council meeting. Final reading of ordinances to approve the budget and tax rate. ²⁰ Budget should be approved first. Specific language is required to move to adopt the tax rate. Minute order ratifying the budget should follow the ordinance vote. ²¹
September 14, 2021	Tuesday	Post tax rate and budget to website after adoption. ²²

- ¹ On July 6, 2021, the City Council passed a resolution asking the City Manager to prepare the budget assuming a tax rate that does not exceed the voter-approval rate.
- ² Certified tax rolls are due on 7/25, but since 7/25 falls on a Sunday, the rolls are due the following business day, Monday, July 26, 2021. Texas Tax Code §§ 26.01(a); 1.06.
- ³ The proposed budget must include a line item comparing expenditures in the proposed budget and actual expenditures in the preceding year for: (1) notices required to be published in the newspaper; and (2) directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Government Code § 305.002. Texas Local Government Code § 140.0045.
- ⁴ The proposed budget must be filed with the municipal clerk “before the 30th day before the date the governing body of the municipality makes its tax levy for the fiscal year.” If filing occurs 7/29, the tax levy must occur after 8/28. Texas Local Government Code § 102.005.
- ⁵ On posting the budget on the City’s website, see Texas Local Government Code § 102.005(c).
- ⁶ The tax rates must be submitted to the county A/C “as soon as practicable” after the rates are calculated. Texas Tax Code § 26.04(d-3).
- ⁷ If the proposed tax rate exceeds the no-new revenue tax rate, the notice must be posted continuously for at least seven days immediately before the public hearing on the proposed tax rate increase and at least seven days immediately before the date of the vote proposing the increase in the tax rate. For content of published notice and Internet notice, see Texas Tax Code Sections 26.06(b-1), (b-2), and (b-3). The notice must also include the table described in Tax Code Section 26.062. Texas Tax Code § 26.065.
- ⁸ The tax rates must be submitted to City Council and posted to City’s website “by August 6 or as soon thereafter as practicable”. The internet posting to the City’s website must include: (1) the tax rates and an explanation as to how they were calculated, (2) the estimated I&S, M&O, and general fund balances, and (3) a schedule of the City’s debt obligations. Texas Tax Code § 26.04(e).
- ⁹ The budget public hearing must occur after 10 days but before 30 days have passed since the newspaper publication notice. The newspaper notice must have specific language. Texas Local Government Code § 102.0065.
- ¹⁰ The budget public hearing must occur after 10 days but before 30 days have passed since the newspaper publication notice. Texas Local Government Code § 102.0065.
- ¹¹ The budget public hearing must be after the 15th day after the proposed budget is filed with the clerk. Texas Local Government Code § 102.007.
- ¹² The public hearing on the tax rate may not be held before the fifth day after the date the notice of the public hearing is given, and the hearing must be held on a weekday that is not a public holiday. Texas Tax Code § 26.06(a).
- ¹³ The public hearing on the tax rate may not be held until the fifth day after the date the chief appraiser of each appraisal district in which the city participates has delivered its tax estimate notice under Tax Code Sec. 26.04(e-2) and made various types of tax rate information and the tax rate calculation forms available on to the public via the property tax database under Tax Code Sec. 26.17(f). Texas Tax Code Section 26.05(d-1).
- ¹⁴ There are several precise requirements regarding notice in the tax rate ordinance itself that must be complied with if the city adopts a rate exceeding the no- new-revenue tax rate. Texas Tax Code § 26.05.
- ¹⁵ City Council may only levy taxes in accordance with budget. Texas Local Government Code § 102.009.
- ¹⁶ Texas Local Government Code § 26.05.
- ¹⁷ Texas Tax Code § 26.05(b).
- ¹⁸ Texas Tax Code § 26.05(a).
- ¹⁹ Texas Tax Code § 26.06(d).
- ²⁰ If the city council does not vote on the proposed tax rate at the public hearing, the meeting to adopt the tax rate may not be held later than the seventh day after the date of the public hearing. TEX. TAX CODE § 26.06(e).
- ²¹ City Council must take a separate ratification vote to adopt any budget that will raise total property tax revenue. Texas Tax Code § 102.007(d).
- ²² The adopted budget, including the cover page, must be posted on the city’s website. Texas Local Government Code § 102.008.

**BUDGET SUMMARY
BY FUND**

REVENUES	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/ 2021-2022
	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 41,247,840	\$ 43,539,689	\$ 47,299,011	\$ 47,604,942	9.34%
DEBT SERVICE FUND - GENERAL	9,076,880	7,383,546	7,383,546	7,628,519	3.32%
BCBD 4A SALES TAX SRF	7,449,403	5,267,097	6,643,200	6,342,450	20.42%
BCBD 4B SALES TAX SRF	6,151,172	5,111,473	5,957,000	6,143,500	20.19%
PARKS PERFORMANCE FUND	2,312,613	4,553,355	4,265,817	4,735,145	3.99%
ECO DEV INCENTIVE FUND	1,349,455	-	-	-	N/A
HOTEL/MOTEL TAX FUND	193,254	191,415	258,915	266,040	38.99%
STDSF - 4A SALES TAX	2,131,724	2,394,731	2,394,731	1,991,375	-16.84%
STDSF - 4B SALES TAX	1,833,932	1,853,045	1,853,045	1,402,175	-24.33%
BURLESON TIF #2	760,335	929,797	929,797	955,938	2.81%
BURLESON TIF #3	19,685	53,666	53,666	193,142	259.90%
BURLESON PID #1	20,000	60,000	60,000	60,000	0.00%
BURLESON PID #2	-	-	7,500	7,500	N/A
CABLE FRANCHISE PEG SRF	-	241,432	240,412	60,000	-75.15%
MC JUVENILE CASE MGR SRF	-	190,000	248,042	40,000	-78.95%
MC BLDG SECURITY SRF	-	80,000	91,694	35,000	-56.25%
MC TECHNOLOGY SRF	-	160,000	165,000	30,000	-81.25%
MC TIME PAYMENT SRF	-	12,500	12,500	1,500	-88.00%
WATER & WASTEWATER FUND	25,719,660	23,757,183	23,717,183	24,020,212	1.11%
HIDDEN CREEK GOLF COURSE	3,003,351	2,617,923	2,657,453	2,773,357	5.94%
SOLID WASTE FUND	3,298,671	3,298,087	3,286,087	3,356,609	1.77%
CEMETERY OPERATIONS FUND	56,594	30,746	30,746	30,746	0.00%
CEMETERY ROYALTY FUND	23,717	26,500	26,500	26,500	0.00%
CEMETERY ENDOWMENT FUND	18,926	7,000	7,500	7,500	7.14%
EQUIPMENT SERVICE FUND	497,216	455,088	500,400	1,314,761	188.90%
EQPT REPL - GOVERNMENTAL	570,609	1,765,216	1,698,171	1,766,802	0.09%
EQP REPL - PROPRIETARY	342,667	418,060	398,059	535,192	28.02%
SUPPORT SERVICES FUND	2,329,756	2,465,740	2,365,801	5,058,104	105.14%
HEALTH INSURANCE FUND	-	5,538,357	5,538,357	5,631,357	1.68%
TOTAL REVENUES	\$ 108,407,460	\$ 112,401,646	\$ 118,090,133	\$ 122,018,366	8.56%

EXPENDITURES	2019-2020	2020-2021	2020-2021	2021-2022	2020-2021/ 2021-2022
	Actual	Budget	Estimate	Budget Proposed	Change
GENERAL FUND	\$ 37,883,397	\$ 45,648,623	\$ 44,783,779	\$ 50,037,653	9.61%
DEBT SERVICE FUND - GENERAL	7,205,208	7,583,292	7,580,009	7,237,347	-4.56%
BCBD 4A SALES TAX SRF	5,071,606	12,172,091	11,993,284	4,491,582	-63.10%
BCBD 4B SALES TAX SRF	4,855,597	6,733,104	6,405,322	6,409,099	-4.81%
PARKS PERFORMANCE FUND	3,296,118	4,553,355	4,265,817	4,735,145	3.99%
ECO DEV INCENTIVE FUND	1,268,573	-	670,431	-	N/A
HOTEL/MOTEL TAX FUND	265,948	365,631	360,382	351,795	-3.78%
STDSF - 4A SALES TAX	2,402,121	2,393,731	2,393,731	1,990,375	-16.85%
STDSF - 4B SALES TAX	2,600,295	1,845,594	1,845,594	1,394,724	-24.43%
BURLESON TIF #2	1,062,870	834,562	834,037	945,764	13.32%
BURLESON TIF #3	-	-	-	-	N/A
BURLESON PID #1	18,320	64,577	64,577	60,000	-7.09%
BURLESON PID #2	-	-	450	7,050	N/A
CABLE FRANCHISE PEG SRF	-	241,432	240,412	47,260	-80.43%
MC JUVENILE CASE MGR SRF	-	76,144	74,498	159,632	109.64%
MC BLDG SECURITY SRF	-	16,885	16,885	38,525	128.16%
MC TECHNOLOGY SRF	-	24,149	24,149	48,011	98.81%
MC TIME PAYMENT SRF	-	-	-	10,000	N/A
WATER & WASTEWATER FUND	21,733,350	23,988,742	22,804,341	24,466,115	1.99%
HIDDEN CREEK GOLF COURSE	2,683,979	2,617,923	2,657,453	2,773,357	5.94%
SOLID WASTE FUND	3,445,318	3,569,520	3,568,019	3,673,177	2.90%
CEMETERY OPERATIONS FUND	16,135	22,225	20,550	20,550	-7.54%
CEMETERY ROYALTY FUND	7,007	872,255	867,035	7,750	-99.11%
CEMETERY ENDOWMENT FUND	-	-	-	-	N/A
EQUIPMENT SERVICE FUND	465,465	531,679	507,266	1,391,234	161.67%
EQPT REPL - GOVERNMENTAL	890,975	1,722,467	1,722,467	1,136,000	-34.05%
EQP REPL - PROPRIETARY	929,966	469,800	286,739	351,036	-25.28%
SUPPORT SERVICES FUND	2,221,699	2,948,854	2,945,829	4,880,717	65.51%
HEALTH INSURANCE FUND	-	5,125,966	4,438,421	4,778,139	-6.79%
TOTAL OPERATING EXPENDITURES	\$ 98,323,947	\$ 124,422,601	\$ 121,371,477	\$ 121,442,037	-2.40%
CAPITAL PROJECTS- GOVERNMENTAL	-	14,188,583	14,188,583	18,487,418	30.30%
CAPITAL PROJECTS- PROPRIETARY	-	18,127,597	18,127,597	15,514,852	-14.41%
TOTAL CAPITAL EXPENDITURES	-	32,316,180	32,316,180	34,002,270	
TOTAL EXPENDITURES	\$ 98,323,947	\$ 156,738,781	\$ 153,687,657	\$ 155,444,307	-0.83%

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR GOVERNMENTAL FUND			
	GENERAL FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 9,811,108	\$ 10,995,626	\$ 13,175,551	\$ 15,690,783
Revenues				
Ad Valorem Taxes	21,318,933	22,601,084	22,601,084	23,363,607
Sales Taxes	10,491,589	10,288,306	12,050,000	12,414,500
Franchise Fees	2,434,205	2,611,300	2,430,000	2,475,000
Licenses And Permits	1,561,832	1,236,000	1,566,000	1,597,340
Charge for Service	19,874	39,000	39,000	40,170
Fines And Forfeitures	600,071	1,050,000	1,050,000	1,081,500
Interest	182,739	350,000	125,000	300,000
Miscellaneous	2,371,622	2,925,508	4,340,508	3,445,529
Other Sources	2,266,975	2,438,491	3,097,419	2,887,296
Total revenues	41,247,840	43,539,689	47,299,011	47,604,942
Expenditures				
Personal Services	28,015,365	31,129,092	30,756,588	33,465,097
Materials And Supplies	1,124,265	1,341,087	1,371,477	1,535,818
Purchased Services	3,176,844	3,748,545	3,540,988	3,500,574
Maintenance And Repair	1,875,488	2,364,424	2,232,899	1,783,068
Other Expenditures	3,448,568	6,290,650	6,182,282	7,960,643
Capital Outlay	242,867	774,825	699,545	1,792,453
Total expenditures	37,883,397	45,648,623	44,783,779	50,037,653
Change in fund balance	3,364,443	(2,108,934)	2,515,232	(2,432,711)
Ending fund balance/ working capital	\$ 13,175,551	\$ 8,886,692	\$ 15,690,783	\$ 13,258,072

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 526,482	\$ 1,835,517	\$ 2,398,154	\$ 2,201,691
Revenues				
Ad Valorem	7,273,372	6,986,296	6,986,296	7,234,969
Other sources	1,803,508	397,250	397,250	393,550
Total revenues	9,076,880	7,383,546	7,383,546	7,628,519
Expenditures				
Debt service	7,200,763	7,583,292	7,580,009	7,237,347
Other Expenditures	4,445	-	-	-
Total expenditures	7,205,208	7,583,292	7,580,009	7,237,347
 Change in fund balance	 1,871,672	 (199,746)	 (196,463)	 391,172
 Ending fund balance/ working capital	 \$ 2,398,154	 \$ 1,635,771	 \$ 2,201,691	 \$ 2,592,863

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

MAJOR GOVERNMENTAL FUND 4A SALES TAX REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 5,415,295	\$ 6,994,147	\$ 7,793,092	\$ 2,443,008
Revenues				
Sales Tax	5,335,740	5,086,472	5,950,000	6,128,500
Interest	51,466	25,000	25,000	25,750
Miscellaneous	2,062,197	155,625	668,200	188,200
Total revenues	7,449,403	5,267,097	6,643,200	6,342,450
Expenditures				
Personnel Services	279,969	286,158	293,884	303,574
Material & Services	2,510	10,750	10,750	10,750
Purchased Services	121,705	191,385	268,430	232,825
Maintenance and Repair	15,000	25,000	25,000	35,000
Transfers out:				
4A Debt	3,143,952	2,393,731	2,393,731	1,990,375
General Fund- Adm.	248,658	256,118	256,118	366,203
Capital		2,045,760	2,045,760	
Economic Incentives	468,755	828,000	624,360	1,112,500
Other Expenditures	791,057	235,189	217,902	440,355
Capital Outlay	-	5,900,000	5,857,349	-
Total expenditures	5,071,606	12,172,091	11,993,284	4,491,582
Change in fund balance	2,377,797	(6,904,994)	(5,350,084)	1,850,868
Ending fund balance/ working capital	\$ 7,793,092	\$ 89,153	\$ 2,443,008	\$ 4,293,876

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

MAJOR GOVERNMENTAL FUND				
4B SALES TAX REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 3,311,064	\$ 3,297,999	\$ 4,606,639	\$ 4,158,317
Revenues				
Sales Tax	5,335,740	5,086,473	5,950,000	6,128,500
Interest	35,719	25,000	7,000	15,000
Transfer In	779,713	-	-	-
Total revenues	6,151,172	5,111,473	5,957,000	6,143,500
Expenditures				
Personal Services	-	-	-	193,403
Materials And Supplies	-	-	-	3,900
Purchased Services	3,500	3,500	3,500	3,500
Maintenance And Repair	-	370,000	420,000	277,328
Transfers Out				
4B Debt	1,819,875	1,820,224	1,844,545	1,393,675
Golf	1,618,828	3,512,538	1,146,632	1,233,168
PPF	1,338,394	1,026,842	2,975,645	2,715,418
Capital	75,000	-	-	-
Economic Incentives	-	-	-	412,500
Miscellaneous	-	-	-	110,000
Other Expenditures	-	-	15,000	66,207
Total expenditures	4,855,597	6,733,104	6,405,322	6,409,099
Change in fund balance	1,295,575	(1,621,631)	(448,322)	(265,599)
Ending fund balance/ working capital	\$ 4,606,639	\$ 1,676,368	\$ 4,158,317	\$ 3,892,718

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR GOVERNMENTAL FUND PARKS PERFORMANCE FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 983,505	\$ -	\$ -	\$ -
Revenues				
Charges for services	960,670	1,185,022	1,069,472	2,014,006
Investment income	9,824	1,946	700	721
Contributions	1,339,039	3,361,387	3,190,645	2,715,418
Other Sources	3,080	5,000	5,000	5,000
Total revenues	2,312,613	4,553,355	4,265,817	4,735,145
Expenditures				
Personnel services	1,740,252	2,517,358	2,425,943	2,737,544
Material & Supplies	168,497	209,369	212,563	235,345
Purchased Services	543,738	641,159	572,081	580,778
Maint & repair	250,233	271,702	259,702	296,023
Other expenditures	494,225	559,417	499,862	701,555
Capital outlay	99,173	354,350	295,666	183,900
Total expenditures	3,296,118	4,553,355	4,265,817	4,735,145
Change in fund balance	(983,505)	-	-	-
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR GOVERNMENTAL FUND 4A SALES TAX DEBT SERVICE REVENUE			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 556,313	\$ 560,774	\$ 285,916	\$ 286,916
Revenues				
Interest	4,803	1,000	1,000	1,000
Transfers in	2,126,921	2,393,731	2,393,731	1,990,375
Total revenues	2,131,724	2,394,731	2,394,731	1,991,375
Expenditures				
Debt service	2,402,121	2,393,731	2,393,731	1,990,375
Total expenditures	2,402,121	2,393,731	2,393,731	1,990,375
Change in fund balance	(270,397)	1,000	1,000	1,000
Ending fund balance/ working capital	\$ 285,916	\$ 561,774	\$ 286,916	\$ 287,916

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

MAJOR GOVERNMENTAL FUND 4B SALES TAX DEBT SERVICE REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 1,232,313	\$ 465,550	\$ 465,950	\$ 473,401
Revenues				
Interest	14,057	8,500	8,500	8,500
Transfers in	1,819,875	1,844,545	1,844,545	1,393,675
Total revenues	1,833,932	1,853,045	1,853,045	1,402,175
Expenditures				
Debt service	1,820,582	1,845,594	1,845,594	1,394,724
Transfers out	779,713	-	-	-
Total expenditures	2,600,295	1,845,594	1,845,594	1,394,724
Change in fund balance	(766,363)	7,451	7,451	7,451
Ending fund balance/ working capital	\$ 465,950	\$ 473,001	\$ 473,401	\$ 480,852

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MINOR GOVERNMENTAL FUND ECONOMIC DEV INCENTIVE FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 589,549	\$ -	\$ 670,431	\$ -
Revenues				
Ad Valorem Taxes	1,044,456	-	-	-
Sales Taxes	304,999	-	-	-
Total revenues	1,349,455	-	-	-
Expenditures				
Other Expenditures	1,268,573	-	-	-
Transfer out	-	-	670,431	-
Total expenditures	1,268,573	-	670,431	-
Change in fund balance	80,882	-	(670,431)	-
Ending fund balance/ working capital	\$ 670,431	\$ -	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND HOTEL MOTEL OCCUPANCY TAX FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 770,517	\$ 547,434	\$ 697,823	\$ 596,356
Revenues				
Hotel Motel Tax	182,257	190,000	237,500	244,625
Investment income	8,147	1,415	1,415	1,415
Miscellaneous	2,850	-	20,000	20,000
Total revenues	193,254	191,415	258,915	266,040
Expenditures				
Material & Supplies	-	3,297	2,100	2,100
Purchased services	58,624	102,700	97,868	78,160
Maintenance & repair	1,883	2,000	2,000	2,000
Other expenditures	205,441	257,634	258,414	269,535
Total expenditures	265,948	365,631	360,382	351,795
Change in fund balance	(72,694)	(174,216)	(101,467)	(85,755)
Ending fund balance/ working capital	\$ 697,823	\$ 373,218	\$ 596,356	\$ 510,601

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND				
TIF #2 FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 842,964	\$ 581,772	\$ 540,429	\$ 636,189
Revenues				
TIF- Ad valorem	760,335	929,797	929,797	955,938
Total revenues	760,335	929,797	929,797	955,938
Expenditures				
Personnel services	-	87,562	88,087	300,879
Maintenance & repair	-	-	-	37,968
Purchased services	12,157	13,200	13,700	13,900
Other expenditures	-	65,000	65,000	110,250
Transfers out	1,050,713	668,800	667,250	482,767
Total expenditures	1,062,870	834,562	834,037	945,764
Change in fund balance	(302,535)	95,235	95,760	10,174
Ending fund balance/ working capital	\$ 540,429	\$ 677,007	\$ 636,189	\$ 646,363

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND				
TIF #3 FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 59,043	\$ 81,043	\$ 78,728	\$ 132,394
REVENUES				
TIF - Ad valorem	19,685	53,666	53,666	193,142
Total revenues	19,685	53,666	53,666	193,142
EXPENDITURES				
Other expenditures	-	-	-	-
Total expenditures	-	-	-	-
Change in fund balance	19,685	53,666	53,666	193,142
Ending fund balance/ working capital	\$ 78,728	\$ 134,709	\$ 132,394	\$ 325,536

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND				
PID #1 FUND				
	2019-20	2020-21	2020-21	2021-22
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Beginning fund balance/ working capital	\$ 2,897	\$ -	\$ 4,577	\$ -
Revenues				
Assessment	-	60,000	60,000	60,000
Other Sources	20,000	-	-	-
Total revenues	20,000	60,000	60,000	60,000
Expenditures				
Purchased services	18,320	64,577	64,577	60,000
Total expenditures	18,320	64,577	64,577	60,000
Change in fund balance	1,680	(4,577)	(4,577)	-
Ending fund balance/ working capital	\$ 4,577	\$ (4,577)	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND				
PID #2 FUND				
	2019-20	2020-21	2020-21	2021-22
	ACTUAL	BUDGET	ESTIMATE	BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ 7,050
Revenues				
Other Sources	-	-	7,500	7,500
Total revenues	-	-	7,500	7,500
Expenditures				
Purchased services	-	-	450	7,050
Total expenditures	-	-	450	7,050
Change in fund balance	-	-	7,050	450
Ending fund balance/ working capital	\$ -	\$ -	\$ 7,050	\$ 7,500

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND PEG FUND REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ -
Revenues				
PEG Fees	-	65,000	55,000	60,000
Other Sources	-	176,432	185,412	-
Total revenues	-	241,432	240,412	60,000
Expenditures				
Purchased services	-	-	3,500	3,500
Other Expenditures	-	149,760	147,760	3,760
Capital outlay	-	91,672	89,152	40,000
Total expenditures	-	241,432	240,412	47,260
Change in fund balance	-	-	-	12,740
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ 12,740

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND JUVENILE CASE MANAGER FUND REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ 173,544
Revenues				
Fines and Forfeitures	-	15,000	35,000	40,000
Other Sources	-	175,000	213,042	
Total revenues	-	190,000	248,042	40,000
Expenditures				
Personnel cost	-	72,344	70,698	925
Purchased services	-	1,500	1,500	1,500
Maintenance & repair	-	2,300	2,300	2,300
Other expenditures	-	-	-	154,907
Total expenditures	-	76,144	74,498	159,632
Change in fund balance	-	113,856	173,544	(119,632)
Ending fund balance/ working capital	\$ -	\$ 113,856	\$ 173,544	\$ 53,912

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	NON-MAJOR GOVERNMENTAL FUND BUILDING SECURITY FUND REVENUE			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ -	\$ -	\$ -	\$ 74,809
Revenues				
Fines and Forfeitures	-	15,000	30,000	35,000
Other Sources	-	65,000	61,694	-
Total revenues	-	80,000	91,694	35,000
Expenditures				
Material & Supplies	-	11,885	11,885	33,525
Maintenance & repair	-	5,000	5,000	5,000
Total expenditures	-	16,885	16,885	38,525
Change in fund balance	-	63,115	74,809	(3,525)
Ending fund balance/ working capital	\$ -	\$ 63,115	\$ 74,809	\$ 71,284

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND COURT TECHNOLOGY FUND REVENUE				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning Fund Balance/ Working Capital	\$ -	\$ -	\$ -	\$ 140,851
Revenues				
Fines and Forfeitures	-	20,000	25,000	30,000
Other Sources	-	140,000	140,000	-
Total Revenues	-	160,000	165,000	30,000
Expenditures				
Personnel cost	-	12,000	12,000	12,000
Purchased services	-	12,149	12,149	11,761
Other Expenditures	-	-	-	24,250
Total Expenditures	-	24,149	24,149	48,011
Change in Fund Balance	-	135,851	140,851	(18,011)
Ending Fund Balance/ Working Capital	\$ -	\$ 135,851	\$ 140,851	\$ 122,840

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND TIME PAYMENT FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning Fund Balance/ Working Capital	\$ -	\$ -	\$ -	\$ 12,500
Revenues				
Fines and Forfeitures	-	1,500	1,500	1,500
Other Sources	-	11,000	11,000	
Total Revenues	-	12,500	12,500	1,500
Expenditures				
Other Expenditures	-	-	-	10,000
Total Expenditures	-	-	-	10,000
Change in Fund Balance	-	12,500	12,500	(8,500)
Ending Fund Balance/ Working Capital	\$ -	\$ 12,500	\$ 12,500	\$ 4,000

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR PROPRIETARY FUND WATER & WASTEWATER FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 5,787,541	\$ 8,758,654	\$ 9,773,851	\$ 10,686,693
Revenues				
Charges for Services	21,721,054	22,424,570	22,464,570	22,926,362
Interest	154,790	80,000	40,000	80,000
Misc	79,293	96,232	96,232	97,469
Other sources	3,764,523	1,156,381	1,116,381	916,381
Total revenues	25,719,660	23,757,183	23,717,183	24,020,212
Expenditures				
Personnel services	1,805,700	2,101,068	2,073,274	2,247,277
Material & Supplies	113,187	176,781	176,268	176,731
Purchased Services	8,856,409	9,407,861	8,431,187	9,768,745
Maintenance And Repair	202,760	244,160	244,210	184,248
Other expenditures	2,797,877	3,796,602	3,796,252	3,252,713
Capital outlay	79,639	153,480	139,980	832,600
Debt services	6,287,618	6,455,024	6,289,404	6,300,422
Franchise fee	847,600	881,504	881,504	907,949
Pilot	742,560	772,262	772,262	795,430
Total expenditures	21,733,350	23,988,742	22,804,341	24,466,115
Change in fund balance	3,986,310	(231,559)	912,842	(445,903)
Ending fund balance/ working capital	\$ 9,773,851	\$ 8,527,095	\$ 10,686,693	\$ 10,240,790

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR PROPRIETARY FUND HIDDEN CREEK GOLF COURSE FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ (319,372)	\$ -	\$ -	\$ -
Revenues				
Charges for services	1,382,116	1,465,911	1,505,941	1,551,119
Investment income	37	20	20	20
Contributions	1,618,828	1,147,492	1,146,992	1,217,718
Other sources	2,370	4,500	4,500	4,500
Total revenues	3,003,351	2,617,923	2,657,453	2,773,357
Expenditures				
Personnel services	1,519,747	1,224,468	1,174,226	1,180,067
Material & Supplies	93,613	146,146	146,146	111,546
Purchased Services	323,798	389,288	430,707	376,889
Maintenance And Repair	72,896	143,450	143,450	72,950
Other expenditures	198,947	237,439	285,792	545,752
Capital outlay	110,683	114,554	114,554	114,250
Debt services	364,295	362,578	362,578	371,903
Total expenditures	2,683,979	2,617,923	2,657,453	2,773,357
Change in fund balance	319,372	-	-	-
Ending fund balance/ working capital	\$ -	\$ -	\$ -	\$ -

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR PROPRIETARY FUND EQUIPMENT SERVICE FUND REVENUE			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 116,717	\$ 82,403	\$ 148,468	\$ 141,602
Revenues				
Charges for services	485,411	454,688	500,000	1,314,361
Investment income	805	400	400	400
Other sources	11,000	-	-	-
Total revenues	497,216	455,088	500,400	1,314,761
Expenditures				
Personnel services	229,707	307,996	332,407	402,808
Material & Supplies	52,494	73,115	23,115	23,115
Purchased Services	96,485	107,029	108,205	395,057
Maintenance And Repair	8,111	5,745	5,745	478,858
Other expenditures	31,823	37,794	37,794	91,396
Capital outlay	46,845	-	-	-
Total expenditures	465,465	531,679	507,266	1,391,234
Change in fund balance	31,751	(76,591)	(6,866)	(76,473)
Ending fund balance/ working capital	\$ 148,468	\$ 5,812	\$ 141,602	\$ 65,129

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (GOV)			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 5,007,246	\$ 4,092,417	\$ 4,686,880	\$ 4,662,584
Revenues				
Investment income	66,167	32,500	20,000	45,000
Other Sources	504,442	1,732,716	1,678,171	1,721,802
Total revenues	570,609	1,765,216	1,698,171	1,766,802
Expenditures				
Capital outlay	890,975	1,722,467	1,722,467	1,136,000
Total expenditures	890,975	1,722,467	1,722,467	1,136,000
Change in fund balance	(320,366)	42,749	(24,296)	630,802
Ending fund balance/ working capital	\$ 4,686,880	\$ 4,135,166	\$ 4,662,584	\$ 5,293,386

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (PROP)				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 1,817,656	\$ 974,123	\$ 1,230,357	\$ 1,341,677
Revenues				
Investment income	23,854	15,000	7,000	15,000
Other Sources	318,813	403,060	391,059	520,192
TOTAL REVENUES	342,667	418,060	398,059	535,192
Expenditures				
Transfer to Water & Sewer	900,000	-	-	-
Capital outlay	29,966	469,800	286,739	351,036
Total expenditures	929,966	469,800	286,739	351,036
Change in fund balance	(587,299)	(51,740)	111,320	184,156
Ending fund balance/ working capital	\$ 1,230,357	\$ 922,383	\$ 1,341,677	\$ 1,525,833

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

	MAJOR PROPRIETARY FUND SUPPORT SERVICES FUND			
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 784,799	\$ 585,872	\$ 892,856	\$ 312,828
Revenues				
Charges for services	2,297,987	2,361,490	2,261,551	5,052,104
Investment income	8,769	4,250	4,250	6,000
Other sources	23,000	100,000	100,000	-
Total revenues	2,329,756	2,465,740	2,365,801	5,058,104
Expenditures				
Personnel services	1,197,223	1,238,625	1,236,189	1,416,265
Material & Supplies	170,674	187,038	187,254	229,250
Purchased Services	60,423	184,961	184,156	510,697
Maint & repair	672,519	804,914	804,914	1,113,385
Other expenditures	3,782	3,540	3,540	3,540
Capital outlay	117,078	529,776	529,776	1,607,580
Total expenditures	2,221,699	2,948,854	2,945,829	4,880,717
Change in fund balance	108,057	(483,114)	(580,028)	177,387
Ending fund balance/ working capital	\$ 892,856	\$ 102,758	\$ 312,828	\$ 490,215

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND SOLID WASTE FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 1,829,711	\$ 1,779,025	\$ 1,683,064	\$ 1,401,132
Revenues				
Charges for services	3,277,371	3,276,087	3,276,087	3,341,609
Investment income	21,300	22,000	10,000	15,000
Total revenues	3,298,671	3,298,087	3,286,087	3,356,609
Expenditures				
Material & Supplies	10,628	11,000	11,000	11,000
Purchased Services	2,906,751	3,014,901	3,015,400	3,104,575
Maintenance & repair	-	1,336	1,336	-
Other expenditures	298,339	305,795	303,795	314,019
Franchise	229,600	236,488	236,488	243,583
Total expenditures	3,445,318	3,569,520	3,568,019	3,673,177
Change in fund balance	(146,647)	(271,433)	(281,932)	(316,568)
Ending fund balance/ working capital	\$ 1,683,064	\$ 1,507,592	\$ 1,401,132	\$ 1,084,564

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND CEMETERY OPERATIONS FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginning fund balance/ working capital	\$ 192,396	\$ 212,021	\$ 232,855	\$ 243,051
Revenues				
Charges for services	52,439	30,000	30,000	30,000
Investment income	4,155	746	746	746
Total revenues	56,594	30,746	30,746	30,746
Expenditures				
Material & Supplies	283	-	-	-
Purchased services	15,852	22,225	20,550	20,550
Total expenditures	16,135	22,225	20,550	20,550
Change in fund balance	40,459	8,521	10,196	10,196
Ending fund balance/ working capital	\$ 232,855	\$ 220,542	\$ 243,051	\$ 253,247

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND CEMETERY ROYALTY FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginnig fund balance/ working capital	\$ 1,260,281	\$ 1,273,531	\$ 1,276,991	\$ 436,456
Revenues				
Investment income	15,168	10,000	10,000	10,000
Other sources	8,549	16,500	16,500	16,500
Total revenues	23,717	26,500	26,500	26,500
Expenditures				
Purchased services	7,007	750	750	7,750
Other expenditures	-	856,505	791,285	-
Capital outlay	-	15,000	75,000	-
Total expenditures	7,007	872,255	867,035	7,750
Change in fund balance	16,710	(845,755)	(840,535)	18,750
Ending fund balance/ working capital	\$ 1,276,991	\$ 427,776	\$ 436,456	\$ 455,206

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND CEMETERY ENDOWMENT FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginnig fund balance/ working capital	\$ 118,043	\$ 125,043	\$ 136,969	\$ 144,469
Revenues				
Charges for services	18,926	7,000	7,500	7,500
Total revenues	18,926	7,000	7,500	7,500
Expenditures				
Other expenditures	-	-	-	-
Total expenditures	-	-	-	-
Change in fund balance	18,926	7,000	7,500	7,500
Ending fund balance/ working capital	\$ 136,969	\$ 132,043	\$ 144,469	\$ 151,969

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2021-2022**

NON-MAJOR GOVERNMENTAL FUND HEALTH INSURANCE FUND				
	2019-20 ACTUAL	2020-21 BUDGET	2020-21 ESTIMATE	2021-22 BUDGET
Beginnig fund balance/ working capital	\$ -	\$ 2,414,309	\$ 2,414,309	\$ 3,514,245
Revenues				
Charges for services		5,526,357	5,526,357	5,619,357
Investment income		12,000	12,000	12,000
TOTAL REVENUES	-	5,538,357	5,538,357	5,631,357
Expenditures				
Claims	-	454,158	454,158	454,158
Purchased services	-	4,670,196	3,982,651	4,322,369
Other expenditures	-	1,612	1,612	1,612
Total expenditures	-	5,125,966	4,438,421	4,778,139
Change in fund balance	-	412,391	1,099,936	853,218
Ending fund balance/ working capital	\$ -	\$ 2,826,700	\$ 3,514,245	\$ 4,367,463

Long Range Financial Plan - 5 Year Forecast
General Fund

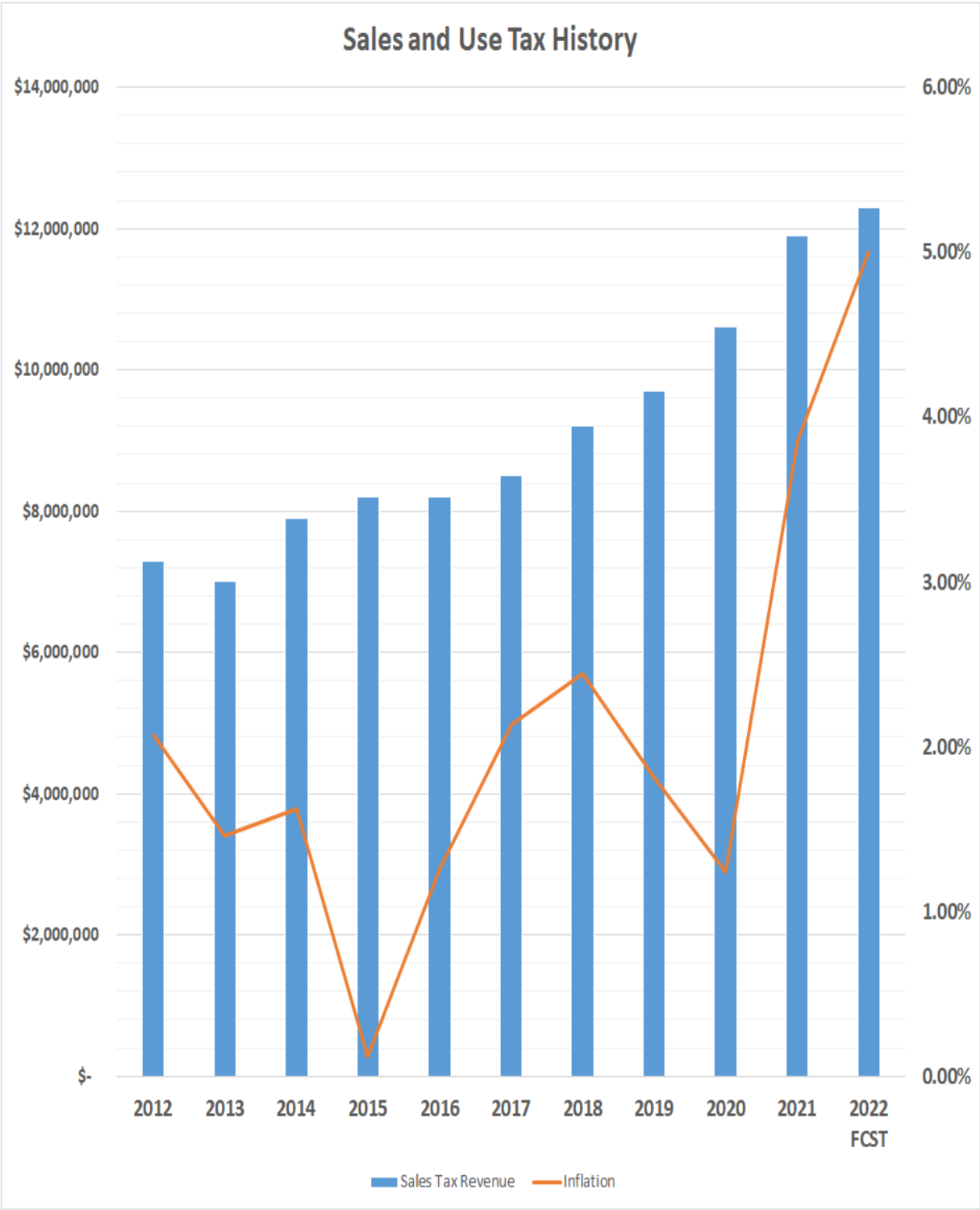
	FY 20-21 Budget	FY 20-21 Estimate	FY 21-22 Proposed	FY 22-23 Projected	FY 23-24 Projected	FY 24-25 Projected	FY 25-26 Projected
Beginning Fund Balance	\$10,995,626	\$13,175,551	\$15,690,783	\$13,258,072	\$13,191,546	\$12,255,253	\$12,592,263
Property Tax	\$21,828,822	\$21,828,822	\$22,568,177	\$23,635,755	\$25,253,759	\$27,463,742	\$30,157,828
Sales Tax	\$10,172,946	\$11,900,000	\$12,257,000	\$12,624,710	\$13,003,451	\$13,393,555	\$13,795,361
Other Revenues	\$11,537,921	\$13,570,189	\$12,779,765	\$13,130,222	\$13,599,373	\$14,136,439	\$14,675,382
Total Revenues	\$43,539,689	\$47,299,011	\$47,604,942	\$49,390,687	\$51,856,583	\$54,993,736	\$58,628,571
Base Expenses	\$45,648,623	\$44,783,779	\$46,049,293	\$46,836,177	\$49,083,699	\$50,204,893	\$51,891,111
Proposed Supplemental	\$ -	\$ -	\$3,488,360	\$1,121,036	\$1,709,177	\$1,951,833	\$2,807,932
Future Supplemental	\$ -	\$ -	\$ -	\$1,000,000	\$1,250,000	\$1,500,000	\$2,000,000
Future Cash Fund Capital	\$ -	\$ -	\$500,000	\$500,000	\$750,000	\$1,000,000	\$1,250,000
Total Expenditures	\$45,648,623	\$44,783,779	\$50,037,653	\$49,457,213	\$52,792,876	\$54,656,726	\$57,949,043
Change in Fund Balance	(\$2,108,934)	\$2,515,232	(\$2,432,711)	(\$66,526)	(\$936,293)	\$337,010	\$679,528
Ending Fund Balance	\$8,886,692	\$15,690,783	\$13,258,072	\$13,191,546	\$12,255,253	\$12,592,263	\$13,271,791
FB % of Expenditure	19.47%	35.04%	26.50%	26.67%	23.21%	23.04%	22.90%

EXPLANATION OF CHANGES IN FUND BALANCE GREATER THAN 10%

4A SALES TAX REVENUE FUND: The 2020/21 fiscal year fund balance is projected to be about \$5.3M or 133% less than in prior year primarily due to one time land investments and capital improvements.

4B SALES TAX REVENUE FUND: The 2020/21 fiscal year fund balance is projected to decrease by \$1.6M or 30% less than in prior year due to maintenance repairs and a transfer out for parks performance.

SUPPORT SERVICES FUND: The 2020/21 fiscal year fund balance is projected to decrease by \$580K or 30% less than the prior year to support maintenance repairs and capital improvements.



Source: Yearly average rate for the Historical Annual US Inflation Rate from 1913 to present
https://inflationdata.com/inflation/inflation_rate/historicalinflation.aspx

CAPITAL DEFINITION

Capital assets are generally defined as assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvement other than building, machinery and equipment. Government Finance Officers Association (GFOA) recommends that state and local governments establish a capitalization threshold of no less than \$5,000 for any individual item. In Burleson, an item is capitalized as a fixed asset if it is over \$5,000 in value and has a useful life in excess of one year.

Amounts budgeted in FY 2019 for items other than the Capital Improvement Program can be found on page 19 of the Manager's Message.

MAINTENANCE AND OPERATIONS OF COMPLETED CAPITAL PROJECTS

It is imperative to calculate the future operating costs related to the implementation of completed projects. Reliable estimates enable the City to plan for future operating costs of those completed projects and identify revenues to finance increased operations resulting from newly implemented projects. Below are estimates of future maintenance and operations costs of capital projects currently in progress:

IMPROVEMENT	COST
Special Use Parks	\$78,925/annually
Linear Parks	\$7,000/annually
Neighborhood Parks	\$44,733/annually
Roads (per mile)	\$4,771/annually
Water lines (per mile of pipe)	\$17,750/annually
Sewer lines (per mile of pipe)	\$7,433/annually

LEGAL DEBT MARGIN FOR GENERAL OBLIGATIONS:

All taxable property within the city is subject to the assessment, levy and collection by the city of a continuing, direct annual ad valorem tax sufficient to provide for the payment of principal and interest on the Bonds within the limits prescribed by law. Article IX, Section 5 of the Texas Constitution is applicable to the City of Burleson and limits the maximum ad valorem tax rate to \$2.50 per \$100 assessed valuation (for all City purposes).

CURRENT GENERAL LONG-TERM DEBT RATE

The current debt service rate needed to support general long term debt is \$0.1885/\$100 of assessed valuation.

City of Burleson 5 Year Capital Improvement Plan

	FY22	FY23	FY24	FY25	FY26	TOTAL
General Government	\$8,925,043	\$12,576,762	\$15,093,122	\$28,397,803	\$12,341,006	\$77,333,736
Parks and Receptions	\$9,562,375	\$1,751,000	\$1,060,000	\$1,450,000	\$4,090,000	\$17,913,375
Water	\$801,019	\$4,433,638	\$5,091,753	\$6,732,354	\$7,958,582	\$25,017,346
Sewer	\$14,713,833	\$2,685,757	\$1,521,990	\$1,915,724	\$300,000	\$21,137,304
TOTAL	\$34,002,270	\$21,447,157	\$22,766,865	\$38,495,881	\$24,689,588	\$141,401,761

GENERAL GOVERNMENT

Project Name	FY22	FY23	FY24	FY25	FY26	Total
Annual Developer Participation	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,500,000
SH174 Traffic Signal Improvements	\$ 2,161,123	\$ -	\$ -	\$ -	\$ -	\$ 2,161,123
SH174 Widening PH II (Schematic & Env)	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
SW Hulen St at SW Wilshire Blvd Intersection	\$ 1,197,370	\$ -	\$ -	\$ -	\$ -	\$ 1,197,370
Village Creek Expansion 20% match	\$ 1,107,866	\$ -	\$ -	\$ -	\$ -	\$ 1,107,866
Neighborhood Street Rebuild (Streets Only) #2	\$ 812,005	\$ -	\$ -	\$ -	\$ -	\$ 812,005
Alsbury-Hulen to CR1020	\$ 753,080	\$ 5,529,500	\$ -	\$ -	\$ -	\$ 6,282,580
Hillside Drive, Elk Drive and John Jones (FM731)	\$ 631,358	\$ -	\$ -	\$ -	\$ -	\$ 631,358
Sidewalk Program	\$ 200,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 2,200,000
John Jones (FM731) Landscape Design	\$ 62,242	\$ -	\$ -	\$ -	\$ -	\$ 62,242
E Renfro (FM3391) Widening PS&E	\$ -	\$ 2,697,512	\$ -	\$ -	\$ -	\$ 2,697,512
SH174 Corridor Access Mgmt Improvements	\$ -	\$ 640,000	\$ 640,000	\$ 640,000	\$ 640,000	\$ 2,560,000
Neighborhood Street Rebuild (Streets Only) #3	\$ -	\$ 709,750	\$ -	\$ -	\$ -	\$ 709,750
Wicker Hill (& Greenridge) Rebuild	\$ -	\$ 2,000,000	\$ 6,009,932	\$ -	\$ -	\$ 8,009,932
Lakewood to CR914 Roundabouts	\$ -	\$ -	\$ -	\$ 3,270,557	\$ -	\$ 3,270,557
Hulen Candler Roundabout	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
FM1902-CR910 Pedestrian Mobility	\$ -	\$ -	\$ 1,867,186	\$ -	\$ -	\$ 1,867,186
Neighborhood Street Rebuild (Full Rebuild)	\$ -	\$ -	\$ 1,048,727	\$ -	\$ -	\$ 1,048,727
Neighborhood Street Rebuild (Streets Only) #4	\$ -	\$ -	\$ 527,277	\$ -	\$ -	\$ 527,277
Hulen Widening (SH174 to Candler)	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
CR602 Realignment	\$ -	\$ -	\$ -	\$ 3,467,519	\$ -	\$ 3,467,519
West Hulen Ph 1	\$ -	\$ -	\$ -	\$ 1,870,860	\$ -	\$ 1,870,860
Arrowood Extension (BISD to Plantation)	\$ -	\$ -	\$ -	\$ 1,148,866	\$ -	\$ 1,148,866
Hidden Creek at Wilshire (SH174) Right Turn Lane	\$ -	\$ -	\$ -	\$ -	\$ 701,006	\$ 701,006
CR 1020 Widening				\$ 13,000,000		\$ 13,000,000
CAD System			\$ 2,000,000			\$ 2,000,000
PD Expansion	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000	\$ 10,000,000
Total	\$ 8,925,043	\$ 12,576,762	\$ 15,093,122	\$ 28,397,803	\$ 12,341,006	\$77,333,737

PARKS AND RECREATION						
Project Name	FY 22	FY 23	FY 24	FY 25	FY 26	TOTAL
Parks						
Chisenhall Parking Expansion - Phase I	\$ 1,753,000					\$ 1,753,000
Splash Pad Construction	\$ 1,500,000					\$ 1,500,000
Bailey Lake Improvements	\$ 450,000					\$ 450,000
Shannon Creek Park	\$ 2,438,125					\$ 2,438,125
Village Creek Trail Expansion - Phases I & II	\$ 2,857,000					\$ 2,857,000
Cindy Park Improvements	\$ 200,000					\$ 200,000
Un-Planned Park Improvements	\$ 50,000					\$ 50,000
Clark Park Parking Lot		\$ 286,000				\$ 286,000
Oak Valley Park Improvements		\$ 500,000				\$ 500,000
Oak Valley Trail - Scott Street Trail Head		\$ 400,000				\$ 400,000
Un-Planned Park Improvements		\$ 50,000				\$ 50,000
Village Creek Trail Expansion - Phase IV			\$ 685,000			\$ 685,000
Mistletoe Park Improvements			\$ 300,000			\$ 300,000
Un-Planned Park Improvements			\$ 50,000			\$ 50,000
Claudia's Playground Improvements	\$ 200,000			\$ -		\$ 200,000
Un-Planned Park Improvements				\$ 50,000		\$ 50,000
Community Park Land Acquisition					\$ 3,500,000	\$ 3,500,000
Meadow Crest Park Improvements					\$ 500,000	\$ 500,000
Un-Planned Park Improvements					\$ 50,000	\$ 50,000
Recreation						
Upgrade BRiCk A/C Control System		\$ 500,000				\$ 500,000
BRiCk Roof Replacement				\$ 1,000,000		\$ 1,000,000
Bartlett Field Re-Grading & Re-Sizing				\$ 400,000		\$ 400,000
Golf						
Irrigation Pump Replacement	\$ 114,250					\$ 114,250
Monument Sign		\$ 15,000				\$ 15,000
Tee and Wayfinding Signage			\$ 25,000			\$ 25,000
Course Landscape Improvements					\$ 40,000	\$ 40,000
Total	\$ 9,562,375	\$ 1,751,000	\$ 1,060,000	\$ 1,450,000	\$ 4,090,000	\$ 17,913,375

WATER AND SEWER						
Water Project Name	FY22	FY23	FY24	FY25	FY26	Total
Alsbury #2 Pump Station 6.0 MGD Expansion	\$ 424,507	\$ 2,680,404				\$ 3,104,911
Misc Water & Sewer Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
12 in lines from St. Andrews Dr. to Fairway View Dr. and Morningside Dr.	\$ 76,512		\$ 549,080			\$ 625,592
Water Independent Line Replacement Project 2		\$ 1,453,233				\$ 1,453,233
Offsite Water Supply-FTW			\$ 2,723,000			\$ 2,723,000
Neighborhood Street Rebuild (Full Rebuild)			\$ 710,232			\$ 710,232
16 Inch Line southeast of Wilshire Blvd			\$ 362,602	\$ 2,776,032		\$ 3,138,634
16-Inch Line along Wilshire Blvd			\$ 193,297	\$ 1,481,025		\$ 1,674,321
SH174 Water Bore			\$ 133,882			\$ 133,882
2.5 MGD Hulen High Pump Station Expansion			\$ 119,659	\$ 917,787		\$ 1,037,446
Water Independent Line Replacement Project 3				\$ 1,007,772		\$ 1,007,772
Hidden Vistas to Dobson Water Supply				\$ 249,739	\$ 1,060,410	\$ 1,310,149
0.75 MG Mountain Valley Elevated Storage					\$ 3,677,757	\$ 3,677,757
6.0 mgd Alsbury #2 Pump Station Expansion (MP15-W08)					\$ 2,920,415	\$ 2,920,415
WATER SUBTOTAL	\$ 801,019	\$ 4,433,638	\$ 5,091,753	\$ 6,732,354	\$ 7,958,582	\$ 25,017,346
Sewer Project Name	FY22	FY23	FY24	FY25	FY26	Total
FTW SS Relief Line	\$ 14,269,909					\$ 14,269,909
Misc Water & Sewer Projects	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000
SS Rehab Phase 1	\$ 143,924					\$ 143,924
SS Rehab Phase 2		\$ 2,385,757				\$ 2,385,757
Neighborhood Street Rebuild (Full Rebuild)			\$ 1,221,990			\$ 1,221,990
12 in Sewer Ext from 24 in collector main in the N. Shannon Creek basin				\$ 988,168		\$ 988,168
10 in Parallel Sewer Interceptor NW Town Creek basin Parkview/Sierra Vista				\$ 627,557		\$ 627,557
SEWER SUBTOTAL	\$ 14,713,833	\$ 2,685,757	\$ 1,521,990	\$ 1,915,724	\$ 300,000	\$ 21,137,304
TOTAL	\$ 15,514,852	\$ 7,119,395	\$ 6,613,743	\$ 8,648,079	\$ 8,258,582	\$ 46,154,650

FINANCING ALTERNATIVES CURRENTLY IN USE BY THE CITY OF BURLESON

Types of Financing	Applications	Positive Points	Negative Points
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Pay as You Go-Current Operating Revenues</div> <p>Financing capital purchases out of current revenues during the life of the project.</p>	Recurring expenses (vehicles) or small projects	No interest or issuance costs; lesser demands on management's time and shorter time period necessary to initiate projects	Not normally feasible for larger projects; possibly slower completion of projects; current users paying to benefit future users.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">General Obligation Bonds</div> <p>Faith and credit financings requiring preparation of offering statements and bond ratings.</p>	Medium and large projects	Lowest interest rate, flexible terms; no restrictive covenants involved; requires voter approval confirming public support.	Issuance costs higher than short term type of financing, but lower than revenue bonds; requires time and expense for voter approval.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Revenue Bonds</div> <p>Pledge of designated future revenues; requires preparation of complex offering statements, bond ratings and feasibility studies.</p>	Large projects	Not faith and credit pledged; voter approval not required.	High interest and issuance costs; restrictive covenants involved; evidence of public support not obtained.
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">Combination Tax & Revenue Certificates of Obligations</div> <p>Direct obligations of the City, payable from the levy and collection of a direct and continuing ad valorem tax. May also be secured by a limited pledge of surplus net revenues of the City.</p>	Large projects	Not faith and credit pledged; voter approval not required.	Higher interest and issuance cost; restrictive covenants involved; evidence of public support not obtained.

**CITY OF BURLESON
TAX SUPPORTED
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021**

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	4,469,991	2,367,806	6,837,797
2023	4,826,741	2,175,493	7,002,234
2024	5,202,391	1,960,796	7,163,186
2025	5,493,603	1,732,147	7,225,750
2026	4,781,545	1,501,486	6,283,030
2027	4,553,971	1,280,976	5,834,947
2028	4,173,971	1,078,542	5,252,513
2029	3,103,824	920,873	4,024,697
2030	3,228,824	789,077	4,017,901
2031	2,751,251	662,856	3,414,107
2032	2,876,251	547,875	3,424,126
2033	2,945,000	432,541	3,377,541
2034	3,070,000	314,941	3,384,941
2035	2,355,000	215,963	2,570,963
2036	1,985,000	142,778	2,127,778
2037	1,530,000	84,531	1,614,531
2038	1,230,000	41,850	1,271,850
2039	700,000	13,300	713,300
2040	185,000	1,850	186,850
TOTAL	<u>\$ 59,462,361</u>	<u>\$ 16,265,679</u>	<u>\$ 75,728,039</u>

CITY OF BURLESON
TIF #2
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	220,000	173,550	393,550
2023	230,000	164,550	394,550
2024	240,000	155,150	395,150
2025	250,000	145,350	395,350
2026	260,000	135,150	395,150
2027	270,000	124,550	394,550
2028	280,000	113,550	393,550
2029	290,000	103,600	393,600
2030	305,000	94,675	399,675
2031	310,000	85,450	395,450
2032	320,000	76,000	396,000
2033	330,000	66,044	396,044
2034	335,000	55,444	390,444
2035	350,000	44,313	394,313
2036	365,000	32,466	397,466
2037	375,000	19,978	394,978
2038	390,000	6,825	396,825
TOTAL	<u>\$ 5,120,000</u>	<u>\$ 1,596,644</u>	<u>\$ 6,716,644</u>

BURLESON 4B COMMUNITY SERVICES DEVELOPMENT CORPORATION
LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	980,000	413,675	1,393,675
2023	1,015,000	375,800	1,390,800
2024	1,050,000	332,888	1,382,888
2025	1,100,000	287,475	1,387,475
2026	1,155,000	235,075	1,390,075
2027	1,045,000	181,100	1,226,100
2028	1,100,000	129,375	1,229,375
2029	300,000	97,175	397,175
2030	310,000	84,825	394,825
2031	325,000	71,950	396,950
2032	335,000	58,550	393,550
2033	355,000	44,550	399,550
2034	365,000	29,950	394,950
2035	380,000	15,675	395,675
2036	170,000	5,400	175,400
2037	25,000	1,750	26,750
2038	25,000	1,250	26,250
2039	25,000	750	25,750
2040	25,000	250	25,250
	<hr/>	<hr/>	<hr/>
TOTAL	<u>\$ 10,085,000</u>	<u>\$ 2,367,463</u>	<u>\$ 12,452,463</u>

BURLESON 4A ECONOMIC DEVELOPMENT CORPORATION
LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	1,572,580	416,295	1,988,875
2023	1,463,402	363,103	1,826,505
2024	1,349,038	315,726	1,664,763
2025	1,466,684	269,877	1,736,561
2026	863,456	229,039	1,092,495
2027	896,029	194,059	1,090,088
2028	931,029	157,071	1,088,100
2029	571,176	128,021	699,197
2030	596,176	105,898	702,074
2031	618,750	81,400	700,149
2032	643,750	55,875	699,624
2033	625,000	30,175	655,175
2034	<u>350,000</u>	<u>8,750</u>	<u>358,750</u>
TOTAL	<u>\$ 11,947,068</u>	<u>\$ 2,355,290</u>	<u>\$ 14,302,357</u>

**CITY OF BURLESON
WATER AND SEWER
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021**

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	4,475,000	1,822,422	6,297,422
2023	4,625,000	1,682,757	6,307,757
2024	4,790,000	1,526,491	6,316,491
2025	4,505,000	1,362,105	5,867,105
2026	4,155,000	1,200,612	5,355,612
2027	3,760,000	1,053,486	4,813,486
2028	3,145,000	924,965	4,069,965
2029	2,930,000	817,640	3,747,640
2030	3,040,000	716,292	3,756,292
2031	3,155,000	608,022	3,763,022
2032	2,815,000	498,294	3,313,294
2033	2,610,000	394,756	3,004,756
2034	2,560,000	296,403	2,856,403
2035	2,235,000	209,653	2,444,653
2036	1,955,000	137,988	2,092,988
2037	1,595,000	79,256	1,674,256
2038	1,140,000	37,625	1,177,625
2039	590,000	13,050	603,050
2040	280,000	2,800	282,800
TOTAL	<u>\$ 54,360,000</u>	<u>\$ 13,384,613</u>	<u>\$ 67,744,613</u>

**CITY OF BURLESON
HIDDEN CREEK GOLF COURSE
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2021**

YEAR	PRINCIPAL	INTEREST	TOTAL REQUIREMENT
2022	322,429	48,974	371,403
2023	339,857	35,729	375,586
2024	348,571	21,960	370,531
2025	374,714	7,494	382,208
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
2033	-	-	-
2034	-	-	-
 TOTAL	 <u>\$ 1,385,571</u>	 <u>\$ 114,157</u>	 <u>\$ 1,499,728</u>

DETAILED DEPARTMENTAL BUDGETED FTEs

<i>Fund/ Dept#</i>	<i>Department</i>	<i>FY 2020</i>	<i>FY 2021</i>	<i>FY 2022</i>	<i>DIFFERENCE</i>	<i>EXPLANATION</i>
001-1011	City Manager	3	3	3	0	
001-1015	Human Resources	4	5	6	1	Adding HR Assistant
001-1016	Legal Services	1	1	1	0	
001-1017	Communications	4	4	4.5	0.5	Adding Part-Time Video Production Assistant
001-1411	City Secretary	4	3	3	0	
001-1413	Records	1	1	1	0	
001-1415	Judicial	0	0	0.5	0.5	Moved Judges from contract employees to regular employees
001-1611	Library	11	11	11	0	
001-1612	Burleson University	1	0	0	0	
001-2011	Finance	9	10	10	0	
001-2013	Support Services	0	0	0	0	
001-2014	Purchasing	1	1	1	0	
001-3011	Police	95.76	86.5	90.5	4	Adding K9 Officer, CID Sergeant, & 2 SRO Officers
001-3012	Fire	49	49	56	7	Adding 6 Firefighters and 1 Fire Admin Lieutenant
001-3013	Fire Prevention	4	4	4	0	
001-3014	Emergency Services	1	1	1	0	
001-3015	Municipal Court	4	4	4	0	
001-3016	Marshals	3	3	3	0	
001-3017	Dispatch	0	19.26	19.26	0	
001-4011	Public Works Administration	6	6	6	0	
001-4016	Facilities	5	5	5	0	
001-4017	Street	14	14	14	0	
001-4018	Street Drainage	4	4	4	0	
001-4019	Street Traffic Maintenance	2	4	4	0	
001-4511	Neighborhood Services	2	2	2	0	
001-4514	Animal Services	5.5	5.5	5.5	0	
001-4515	Environmental Services	3	3	2	-1	Eliminated Environmental Services Manager position
001-5010	Development Services	4	2	2	0	
001-5011	Community Development	4	3	3	0	

DETAILED DEPARTMENTAL BUDGETED FTEs

<i>Fund/ Dept#</i>	<i>Department</i>	<i>FY 2020</i>	<i>FY 2021</i>	<i>FY 2022</i>	<i>DIFFERENCE</i>	<i>EXPLANATION</i>
001-5012	Bldg Inspections	7	7	9	2	Adding Building Inspector & Plans Examiner
001-5013	Code Compliance	3	3	3	0	
001-5511	Engineering - Capital	10	5	4	-1	Eliminated Engineering Development Coordinator
001-5512	Engineering - Development	0	5	6	1	Adding Engineering Inspector
001-5513	Gas Well Development	0	0	0	0	
001-6011	Parks/Recreation	2	1	1	0	
001-6012	Recreation	1	0	0	0	
001-6013	Park Maint	11.91	11.91	11.91	0	
001-6015	Senior Citizen Center	2.84	2.84	2.84	0	
106-6013	4B Fund/Parks Maint.	0	0	3	3	Adding ROW Crew (Worker I, II, & Crew Leader)
110-1014	Economic Development	2	2	2	0	
114-1014	TIF#2 Fund/Economic Dev.	0	1	1	0	
114-3011	TIF#2 Fund/Police	0	0	2	2	Adding 2 Police Officers
116-6017	BRiCk	41.26	43.76	43.76	0	
116-6018	Athletic Fields	8.83	7.83	8.83	1	Adding Athletics Maint. Worker I
116-6019	Russell Farm	2.28	2.28	2.28	0	
401-2041	Utility Billings	8	8	8	0	
401-4041	Water Operations	16	16	16	0	
401-4042	Wastewater Operations	5	5	5	0	
402-8011	Golf Administration	2	1	0	-1	Eliminated Business Operations Mgr
402-8012	Golf Club House	6.8	6.8	6.8	0	
402-8013	Golf Maintenance	8.68	7.68	7.68	0	
402-8015	Golf Food/Beverages	4.19	4.19	4.19	0	
501-4051	Equipment Services	3	4	4	0	
504-1511	Info Technology	9	9	10	1	Adding System Administrator
504-1513	Pub. Safety Consortium	1	1	1	0	
		401.05	409.55	429.55	20.0	FTEs

THE CITY OF
BURLESON
TEXAS

2021-22 ANNUAL PROGRAM OF SERVICES



Budget by Fund/Department

GENERAL FUND/DEPARTMENT	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 YE ESTIMATE	2021-2022 PROPOSED BUDGET	2020-21 ORIGINAL VS. 2021-22 PROPOSED
Animal Services	\$ 512,504	\$ 544,975	\$ 556,400	\$ 563,214	\$ 18,239
Building Inspections	\$ 670,551	\$ 730,468	\$ 749,773	\$ 987,587	\$ 257,119
Burleson University	\$ 145,105	\$ 156,493	\$ 154,270	\$ 13,693	\$ (142,800)
City Council	\$ 90,989	\$ 122,035	\$ 102,827	\$ 107,516	\$ (14,519)
City Manager's Office	\$ 690,208	\$ 714,070	\$ 751,266	\$ 812,646	\$ 98,576
City Secretary's Office	\$ 690,918	\$ 778,600	\$ 821,789	\$ 773,455	\$ (5,145)
Code Enforcement	\$ 309,387	\$ 357,995	\$ 361,712	\$ 384,689	\$ 26,694
Communications	\$ 519,028	\$ 484,837	\$ 517,123	\$ 709,674	\$ 224,837
Community Development	\$ 365,454	\$ 749,560	\$ 494,788	\$ 462,238	\$ (287,322)
Development Services	\$ 488,297	\$ 297,309	\$ 307,191	\$ 312,660	\$ 15,351
Dispatch Services	\$ -	\$ 1,557,724	\$ 1,542,274	\$ 2,008,230	\$ 450,506
Economic Development	\$ (834)	\$ 1,570,511	\$ 1,570,511	\$ 800,000	\$ (770,511)
Emergency Services	\$ 197,983	\$ 236,072	\$ 234,067	\$ 232,954	\$ (3,118)
Engineering/Capital	\$ 197,984	\$ 324,511	\$ 316,792	\$ 219,341	\$ (105,170)
Engineering/Development	\$ 847,995	\$ 831,166	\$ 910,486	\$ 1,257,043	\$ 425,877
Environmental Services	\$ 304,119	\$ 431,833	\$ 423,381	\$ 355,603	\$ (76,230)
Facilities Maintenance	\$ 749,419	\$ 852,108	\$ 826,913	\$ 880,337	\$ 28,229
Finance	\$ 1,406,009	\$ 1,473,106	\$ 1,479,368	\$ 1,617,531	\$ 144,425
Fire	\$ 5,900,075	\$ 7,403,951	\$ 6,993,085	\$ 8,804,605	\$ 1,400,654
Fire Prevention	\$ 477,007	\$ 783,776	\$ 782,544	\$ 764,638	\$ (19,138)
GF - Non-Departmental	\$ 937,571	\$ 571,663	\$ 409,157	\$ 1,948,698	\$ 1,377,035
Human Resources	\$ 506,130	\$ 669,433	\$ 793,576	\$ 927,231	\$ 257,798
Judicial	\$ 105,329	\$ 103,712	\$ 110,629	\$ 108,853	\$ 5,141
Legal Services	\$ 553,261	\$ 384,468	\$ 393,097	\$ 426,814	\$ 42,346
Library	\$ 1,198,212	\$ 1,357,585	\$ 1,358,852	\$ 1,120,227	\$ (237,358)
Marshals Service	\$ 295,088	\$ 357,101	\$ 339,387	\$ 357,802	\$ 701
Municipal Court	\$ 395,232	\$ 354,179	\$ 344,543	\$ 356,773	\$ 2,594
Neighborhood Svcs Admin	\$ 260,733	\$ 275,447	\$ 267,772	\$ 274,345	\$ (1,102)
Parks	\$ 1,353,361	\$ 1,494,638	\$ 1,462,637	\$ 1,444,209	\$ (50,429)
Parks & Recreation Admin	\$ 371,419	\$ 235,803	\$ 208,353	\$ 250,854	\$ 15,051
Police	\$ 12,089,327	\$ 13,331,823	\$ 13,057,930	\$ 14,261,113	\$ 929,290
Public Works Admin	\$ 806,678	\$ 916,894	\$ 890,760	\$ 927,533	\$ 10,639
Purchasing	\$ 107,913	\$ 203,502	\$ 188,135	\$ 303,806	\$ 100,304
Records & Information Ser	\$ 120,688	\$ 126,762	\$ 128,174	\$ 113,082	\$ (13,680)
Recreation	\$ 269,644	\$ 93,200	\$ 91,921	\$ 79,379	\$ (13,821)
Senior Citizens Center	\$ 158,957	\$ 185,025	\$ 179,048	\$ 196,586	\$ 11,561
Streets Drainage Maint	\$ 390,017	\$ 537,061	\$ 557,600	\$ 547,564	\$ 10,503
Streets Pavement Maint	\$ 2,630,773	\$ 3,000,118	\$ 3,029,551	\$ 3,300,762	\$ 300,644
Streets Traffic Maint	\$ 265,763	\$ 518,285	\$ 550,551	\$ 623,720	\$ 105,435
Support Services	\$ 125,524	\$ 130,176	\$ 124,898	\$ -	\$ (130,176)
Tax	\$ 379,579	\$ 400,648	\$ 400,648	\$ 400,648	\$ -
TOTAL GENERAL FUND	\$ 37,883,397	\$ 45,648,623	\$ 44,783,779	\$ 50,037,653	\$ 4,389,030

CITY MANAGERS OFFICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 660,684	\$ 690,177	\$ 727,623	\$ 764,149
2-Materials & Supplies	\$ 339	\$ 1,000	\$ 900	\$ 800
3-Operating Expenditures	\$ 3,131	\$ 4,438	\$ 4,288	\$ 4,419
4-Maintenance & Repair				
5-Other Expenditures	\$ 26,054	\$ 18,455	\$ 18,455	\$ 43,278
6-Capital Outlay				
Totals	\$ 690,208	\$ 714,070	\$ 751,266	\$ 812,646

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	3.00	3.00	3.00	-

Major Budget Items

FY2020-2021	FY2021-2022

HUMAN RESOURCES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 430,370	\$ 560,005	\$ 676,648	\$ 827,191
2-Materials & Supplies	\$ 31,179	\$ 32,375	\$ 32,375	\$ 36,875
3-Operating Expenditures	\$ 8,733	\$ 22,000	\$ 29,500	\$ 17,210
4-Maintenance & Repair				
5-Other Expenditures	\$ 35,848	\$ 55,053	\$ 55,053	\$ 45,955
6-Capital Outlay				
Totals	\$ 506,130	\$ 669,433	\$ 793,576	\$ 927,231

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	5.00	6.00	1.00

Major Budget Items

FY2020-2021	FY2021-2022
Compensation	Compensation
Benefits	Benefits
Recruitment	Recruitment
Training and Education	Training and Education

BURLESON UNIVERSITY

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 144,425	\$ 153,993	\$ 151,770	\$ -
2-Materials & Supplies	\$ 142	\$ 2,000	\$ 2,000	\$ -
3-Operating Expenditures	\$ 538	\$ 500	\$ 500	\$ -
4-Maintenance & Repair				
5-Other Expenditures	\$ -	\$ -	\$ -	\$ 13,693
6-Capital Outlay				
Totals	\$ 145,105	\$ 156,493	\$ 154,270	\$ 13,693

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

MARKETING AND COMMUNICATIONS

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 444,697	\$ 443,704	\$ 469,185	\$ 508,543
2-Materials & Supplies	\$ 3,554	\$ 2,600	\$ 8,955	\$ 98,101
3-Operating Expenditures	\$ 56,340	\$ 27,696	\$ 28,146	\$ 72,977
4-Maintenance & Repair				
5-Other Expenditures	\$ 14,437	\$ 10,837	\$ 10,837	\$ 30,053
6-Capital Outlay				
Totals	\$ 519,028	\$ 484,837	\$ 517,123	\$ 709,674

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	4.00	4.50	0.50

Major Budget Items

FY2020-2021	FY2021-2022
Upgrade part-time marketing assistant to full-time	Cityfest
Cityfest	

LEGAL SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 173,943	\$ 184,500	\$ 193,479	\$ 204,089
2-Materials & Supplies	\$ 257	\$ 1,600	\$ 1,250	\$ 1,250
3-Operating Expenditures	\$ 374,721	\$ 197,340	\$ 197,340	\$ 197,358
4-Maintenance & Repair				
5-Other Expenditures	\$ 4,340	\$ 1,028	\$ 1,028	\$ 24,117
6-Capital Outlay				
Totals	\$ 553,261	\$ 384,468	\$ 393,097	\$ 426,814

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	1.00	1.00	-

Major Budget Items

FY2020-2021	FY2021-2022

CITY SECRETARY'S OFFICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 508,497	\$ 483,270	\$ 503,702	\$ 516,803
2-Materials & Supplies	\$ 1,111	\$ 1,700	\$ 1,700	\$ 1,700
3-Operating Expenditures	\$ 11,624	\$ 15,944	\$ 15,944	\$ 15,944
4-Maintenance & Repair				
5-Other Expenditures	\$ 169,686	\$ 277,686	\$ 300,443	\$ 239,008
6-Capital Outlay				
Totals	\$ 690,918	\$ 778,600	\$ 821,789	\$ 773,455

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	3.00	3.00	-

Major Budget Items

FY2020-2021	FY2021-2022
November election contracting with counties	

RECORDS AND INFORMATION

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 81,689	\$ 84,805	\$ 86,217	\$ 87,761
2-Materials & Supplies	\$ 798	\$ 1,500	\$ 1,500	\$ 1,500
3-Operating Expenditures	\$ 11,858	\$ 17,700	\$ 17,700	\$ 17,700
4-Maintenance & Repair				
5-Other Expenditures	\$ -	\$ -	\$ -	\$ 6,121
6-Capital Outlay	\$ 26,343	\$ 22,757	\$ 22,757	\$ -
Totals	\$ 120,688	\$ 126,762	\$ 128,174	\$ 113,082

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

JUDICIAL

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 3,593	\$ 8,902	\$ 60,219	\$ 101,549
2-Materials & Supplies	\$ 166	\$ 450	\$ 450	\$ 450
3-Operating Expenditures	\$ 94,436	\$ 90,480	\$ 46,080	\$ 480
4-Maintenance & Repair				
5-Other Expenditures	\$ 7,134	\$ 3,880	\$ 3,880	\$ 6,374
6-Capital Outlay				
Totals	\$ 105,329	\$ 103,712	\$ 110,629	\$ 108,853

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	-	0.50	0.50

Major Budget Items

FY2020-2021	FY2021-2022

LIBRARY

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 633,361	\$ 698,246	\$ 702,928	\$ 681,565
2-Materials & Supplies	\$ 137,850	\$ 155,272	\$ 153,636	\$ 150,043
3-Operating Expenditures	\$ 93,564	\$ 107,937	\$ 107,458	\$ 153,147
4-Maintenance & Repair	\$ -	\$ 4,700	\$ 4,700	\$ 1,000
5-Other Expenditures	\$ 333,437	\$ 348,842	\$ 348,842	\$ 134,472
6-Capital Outlay	\$ -	\$ 42,588	\$ 41,288	\$ -
Totals	\$ 1,198,212	\$ 1,357,585	\$ 1,358,852	\$ 1,120,227

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	11.00	11.00	11.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Access fees	Access fees
Library Books	Library Books
On line registration	
Document station	
security cameras	

FINANCE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 1,182,008	\$ 1,211,764	\$ 1,217,874	\$ 1,324,630
2-Materials & Supplies	\$ 3,698	\$ 10,043	\$ 11,701	\$ 10,650
3-Operating Expenditures	\$ 153,174	\$ 168,326	\$ 167,000	\$ 179,700
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 67,129	\$ 82,973	\$ 82,793	\$ 102,551
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,406,009	\$ 1,473,106	\$ 1,479,368	\$ 1,617,531

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	9.00	10.00	10.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Single audit	Indirect cost allocation study
OPEB actuarial study	
Vendor verification subscription	

SUPPORT SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 314	\$ 2,895	\$ -	\$ -
2-Materials & Supplies	\$ 36,515	\$ 41,200	\$ 41,200	\$ -
3-Operating Expenditures	\$ 19,062	\$ (14,796)	\$ (14,009)	\$ -
4-Maintenance & Repair	\$ 54,914	\$ 84,066	\$ 80,896	\$ -
5-Other Expenditures	\$ 14,719	\$ 16,811	\$ 16,811	\$ -
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 125,524	\$ 130,176	\$ 124,898	\$ -

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

PURCHASING

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 101,263	\$ 116,545	\$ 118,456	\$ 120,748
2-Materials & Supplies	\$ 2,133	\$ 3,650	\$ 3,650	\$ 39,130
3-Operating Expenditures	\$ 383	\$ 75,528	\$ 58,250	\$ 58,150
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ 67,550
5-Other Expenditures	\$ 4,134	\$ 7,779	\$ 7,779	\$ 18,228
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 107,913	\$ 203,502	\$ 188,135	\$ 303,806

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	1.00	1.00	-

Major Budget Items

FY2020-2021	FY2021-2022

POLICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 10,250,429	\$ 10,589,765	\$ 10,334,756	\$ 10,802,154
2-Materials & Supplies	\$ 436,870	\$ 608,347	\$ 606,347	\$ 664,633
3-Operating Expenditures	\$ 386,150	\$ 400,524	\$ 386,640	\$ 318,478
4-Maintenance & Repair	\$ 86,831	\$ 109,605	\$ 106,605	\$ 39,417
5-Other Expenditures	\$ 929,047	\$ 1,617,182	\$ 1,617,182	\$ 2,342,181
6-Capital Outlay	\$ -	\$ 6,400	\$ 6,400	\$ 94,250
Totals	\$ 12,089,327	\$ 13,331,823	\$ 13,057,930	\$ 14,261,113

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	95.76	86.50	90.50	4.00

Major Budget Items

FY2020-2021	FY2021-2022
1 sergeant, 3 officers	K9 officer
1 detective and vehicle	CID sergeant
Replace rifles and portable radios	2 SRO officers

DISPATCH/COMMUNICATIONS

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ -	\$ 1,057,724	\$ 1,088,274	\$ 1,717,494
2-Materials & Supplies	\$ -	\$ -	\$ -	\$ 8,562
3-Operating Expenditures	\$ -	\$ -	\$ -	\$ 480
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ 145
5-Other Expenditures	\$ -	\$ -	\$ 4,000	\$ 281,549
6-Capital Outlay	\$ -	\$ 500,000	\$ 450,000	\$ -
Totals	\$ -	\$ 1,557,724	\$ 1,542,274	\$ 2,008,230

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	95.76	86.50	90.50	4.00

Major Budget Items

FY2020-2021	FY2021-2022
	Third party CAD system analysis

FIRE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 5,155,437	\$ 6,373,094	\$ 5,958,943	\$ 5,862,792
2-Materials & Supplies	\$ 248,348	\$ 200,186	\$ 200,186	\$ 201,386
3-Operating Expenditures	\$ 145,335	\$ 306,369	\$ 309,654	\$ 229,185
4-Maintenance & Repair	\$ 64,968	\$ 156,755	\$ 156,755	\$ 33,615
5-Other Expenditures	\$ 186,305	\$ 265,650	\$ 265,650	\$ 873,726
6-Capital Outlay	\$ 99,682	\$ 101,897	\$ 101,897	\$ 1,603,901
Totals	\$ 5,900,075	\$ 7,403,951	\$ 6,993,085	\$ 8,804,605

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	49.00	49.00	56.00	7.00

Major Budget Items

FY2020-2021	FY2021-2022
	Addition of 6 firefighters
	One fire administrative Lieutenant

FIRE MARSHAL

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 341,130	\$ 604,751	\$ 603,519	\$ 597,803
2-Materials & Supplies	\$ 6,014	\$ 10,000	\$ 10,000	\$ 10,000
3-Operating Expenditures	\$ 29,083	\$ 30,774	\$ 30,774	\$ 27,322
4-Maintenance & Repair	\$ 4,278	\$ 8,000	\$ 8,000	\$ 1,500
5-Other Expenditures	\$ 96,502	\$ 130,251	\$ 130,251	\$ 128,013
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 477,007	\$ 783,776	\$ 782,544	\$ 764,638

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	4.00	4.00	-

Major Budget Items

FY2020-2021	FY2021-2022

FIRE - EMS

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 112,866	\$ 117,299	\$ 115,315	\$ 117,481
2-Materials & Supplies	\$ 1,264	\$ 15,350	\$ 15,350	\$ 15,350
3-Operating Expenditures	\$ 32,884	\$ 32,268	\$ 32,247	\$ 51,439
4-Maintenance & Repair	\$ 2,716	\$ 18,450	\$ 18,450	\$ 17,000
5-Other Expenditures	\$ 48,253	\$ 52,705	\$ 52,705	\$ 31,684
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 197,983	\$ 236,072	\$ 234,067	\$ 232,954

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	1.00	1.00	-

Major Budget Items

FY2020-2021	FY2021-2022



MUNICIPAL COURT - CLERKS OFFICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 288,125	\$ 248,304	\$ 239,585	\$ 325,612
2-Materials & Supplies	\$ 5,274	\$ 4,900	\$ 4,900	\$ 4,900
3-Operating Expenditures	\$ 25,529	\$ 24,822	\$ 23,905	\$ 24,261
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 76,304	\$ 76,153	\$ 76,153	\$ 2,000
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 395,232	\$ 354,179	\$ 344,543	\$ 356,773

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	4.00	4.00	-

Major Budget Items

FY2020-2021	FY2021-2022

MUNICIPAL COURT - CITY MARSHALS OFFICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 226,488	\$ 294,825	\$ 277,565	\$ 303,414
2-Materials & Supplies	\$ 6,179	\$ 2,100	\$ 2,100	\$ 2,100
3-Operating Expenditures	\$ 9,487	\$ 3,029	\$ 2,575	\$ 3,062
4-Maintenance & Repair	\$ 1,756	\$ 4,481	\$ 4,481	\$ -
5-Other Expenditures	\$ 51,178	\$ 52,666	\$ 52,666	\$ 49,226
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 295,088	\$ 357,101	\$ 339,387	\$ 357,802

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	3.00	3.00	3.00	-

Major Budget Items

FY2020-2021	FY2021-2022



PUBLIC WORKS ADMIN

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 780,002	\$ 838,289	\$ 810,406	\$ 808,942
2-Materials & Supplies	\$ 1,013	\$ 800	\$ 1,810	\$ 800
3-Operating Expenditures	\$ 9,879	\$ 8,517	\$ 9,595	\$ 9,982
4-Maintenance & Repair	\$ -	\$ 439	\$ 100	\$ 150
5-Other Expenditures	\$ 15,784	\$ 16,463	\$ 16,463	\$ 107,659
6-Capital Outlay	\$ -	\$ 52,386	\$ 52,386	\$ -
Totals	\$ 806,678	\$ 916,894	\$ 890,760	\$ 927,533

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	6.00	6.00	6.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Work management system	

FACILITIES MAINTENANCE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 381,123	\$ 421,281	\$ 396,162	\$ 406,989
2-Materials & Supplies	\$ 31,490	\$ 38,193	\$ 38,193	\$ 38,193
3-Operating Expenditures	\$ 105,466	\$ 117,583	\$ 117,507	\$ 114,550
4-Maintenance & Repair	\$ 220,680	\$ 253,286	\$ 253,286	\$ 240,000
5-Other Expenditures	\$ 10,660	\$ 21,765	\$ 21,765	\$ 80,605
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 749,419	\$ 852,108	\$ 826,913	\$ 880,337

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	5.00	5.00	5.00	-

Major Budget Items

FY2020-2021	FY2021-2022

STREETS PAVEMENT

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 964,399	\$ 1,005,381	\$ 1,035,855	\$ 1,044,801
2-Materials & Supplies	\$ 21,841	\$ 21,529	\$ 21,529	\$ 25,304
3-Operating Expenditures	\$ 429,141	\$ 445,635	\$ 458,059	\$ 448,624
4-Maintenance & Repair	\$ 1,036,693	\$ 1,215,047	\$ 1,201,582	\$ 1,141,500
5-Other Expenditures	\$ 150,689	\$ 312,526	\$ 312,526	\$ 564,231
6-Capital Outlay	\$ 28,010	\$ -	\$ -	\$ 76,302
Totals	\$ 2,630,773	\$ 3,000,118	\$ 3,029,551	\$ 3,300,762

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	14.00	14.00	14.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Maintain average pavement condition index of >7	Maintain average pavement condition index of >7

STREETS DRAINAGE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 264,551	\$ 278,596	\$ 299,401	\$ 292,514
2-Materials & Supplies	\$ 2,999	\$ 4,229	\$ 4,229	\$ 4,229
3-Operating Expenditures	\$ 13,480	\$ 9,050	\$ 9,050	\$ 276
4-Maintenance & Repair	\$ 42,742	\$ 63,834	\$ 63,568	\$ 48,341
5-Other Expenditures	\$ 66,245	\$ 181,352	\$ 181,352	\$ 202,204
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 390,017	\$ 537,061	\$ 557,600	\$ 547,564

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	4.00	4.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Channel maintenance	Channel maintenance

STREETS TRAFFIC

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 138,304	\$ 279,554	\$ 312,590	\$ 407,648
2-Materials & Supplies	\$ 44,875	\$ 71,147	\$ 71,147	\$ 69,309
3-Operating Expenditures	\$ 2,519	\$ 3,558	\$ 3,558	\$ 276
4-Maintenance & Repair	\$ 58,020	\$ 82,951	\$ 82,181	\$ 80,700
5-Other Expenditures	\$ 22,045	\$ 81,075	\$ 81,075	\$ 65,787
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 265,763	\$ 518,285	\$ 550,551	\$ 623,720

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.00	4.00	4.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Signal maintenance	Signal maintenance

NEIGHBORHOOD SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 254,108	\$ 265,685	\$ 258,355	\$ 257,304
2-Materials & Supplies	\$ 879	\$ 4,304	\$ 4,317	\$ 584
3-Operating Expenditures	\$ 1,107	\$ 473	\$ 115	\$ 473
4-Maintenance & Repair				
5-Other Expenditures	\$ 4,639	\$ 4,985	\$ 4,985	\$ 15,984
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 260,733	\$ 275,447	\$ 267,772	\$ 274,345

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.00	2.00	2.00	-

Major Budget Items

FY2020-2021	FY2021-2022

ANIMAL SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 388,189	\$ 422,935	\$ 431,521	\$ 434,981
2-Materials & Supplies	\$ 41,403	\$ 35,212	\$ 35,212	\$ 29,422
3-Operating Expenditures	\$ 31,082	\$ 33,615	\$ 36,454	\$ 35,213
4-Maintenance & Repair	\$ 1,485	\$ 6,395	\$ 6,395	\$ 2,700
5-Other Expenditures	\$ 31,229	\$ 40,001	\$ 40,001	\$ 60,898
6-Capital Outlay	\$ 19,116	\$ 6,817	\$ 6,817	\$ -
Totals	\$ 512,504	\$ 544,975	\$ 556,400	\$ 563,214

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	5.50	5.50	5.50	-

Major Budget Items

FY2020-2021	FY2021-2022



ENVIRONMENTAL SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 222,221	\$ 288,564	\$ 280,743	\$ 203,085
2-Materials & Supplies	\$ 4,760	\$ 4,246	\$ 4,246	\$ 4,246
3-Operating Expenditures	\$ 32,364	\$ 57,037	\$ 56,406	\$ 74,970
4-Maintenance & Repair	\$ 179	\$ 1,850	\$ 1,850	\$ -
5-Other Expenditures	\$ 26,595	\$ 62,136	\$ 62,136	\$ 55,302
6-Capital Outlay	\$ 18,000	\$ 18,000	\$ 18,000	\$ 18,000
Totals	\$ 304,119	\$ 431,833	\$ 423,381	\$ 355,603

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	3.00	3.00	2.00	(1.00)

Major Budget Items

FY2020-2021	FY2021-2022
Inspection software	

DEVELOPMENT SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 482,198	\$ 291,210	\$ 301,092	\$ 295,396
2-Materials & Supplies	\$ -	\$ -	\$ -	\$ -
3-Operating Expenditures	\$ -	\$ -	\$ -	\$ -
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 6,099	\$ 6,099	\$ 6,099	\$ 17,264
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 488,297	\$ 297,309	\$ 307,191	\$ 312,660

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.00	2.00	2.00	-

Major Budget Items

FY2020-2021	FY2021-2022

CODE COMPLIANCE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 241,295	\$ 262,715	\$ 268,884	\$ 266,520
2-Materials & Supplies	\$ 2,588	\$ 2,431	\$ 2,431	\$ 2,431
3-Operating Expenditures	\$ 31,535	\$ 39,557	\$ 38,105	\$ 37,128
4-Maintenance & Repair	\$ 1,149	\$ 2,779	\$ 2,779	\$ -
5-Other Expenditures	\$ 32,820	\$ 50,513	\$ 49,513	\$ 78,610
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 309,387	\$ 357,995	\$ 361,712	\$ 384,689

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	3.00	3.00	3.00	-

Major Budget Items

FY2020-2021	FY2021-2022

ENGINEERING CAPITAL

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ (13,995)	\$ 150,308	\$ 142,589	\$ 9,825
2-Materials & Supplies	\$ 2,258	\$ 7,490	\$ 7,490	\$ 4,062
3-Operating Expenditures	\$ 126,072	\$ 95,319	\$ 119,299	\$ 73,400
4-Maintenance & Repair	\$ 856	\$ 2,615	\$ 2,615	\$ -
5-Other Expenditures	\$ 74,698	\$ 44,799	\$ 44,799	\$ 132,054
6-Capital Outlay	\$ 8,095	\$ 23,980	\$ -	\$ -
Totals	\$ 197,984	\$ 324,511	\$ 316,792	\$ 219,341

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	10.00	5.00	4.00	(1.00)

Major Budget Items

FY2020-2021	FY2021-2022

ENGINEERING DEVELOPMENT

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 633,748	\$ 552,635	\$ 630,749	\$ 741,975
2-Materials & Supplies	\$ 2,412	\$ 1,950	\$ 1,950	\$ 20,950
3-Operating Expenditures	\$ 16,225	\$ 229,350	\$ 230,556	\$ 387,600
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 195,610	\$ 47,231	\$ 47,231	\$ 106,518
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 847,995	\$ 831,166	\$ 910,486	\$ 1,257,043

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	5.00	6.00	1.00

Major Budget Items

FY2020-2021	FY2021-2022

PARKS AND REC ADMIN

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 358,149	\$ 221,046	\$ 193,596	\$ 206,100
2-Materials & Supplies	\$ 271	\$ 500	\$ 500	\$ 500
3-Operating Expenditures	\$ 154	\$ -	\$ -	\$ -
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 12,845	\$ 14,257	\$ 14,257	\$ 44,254
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 371,419	\$ 235,803	\$ 208,353	\$ 250,854

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.00	1.00	1.00	-

Major Budget Items

FY2020-2021	FY2021-2022

PARKS AND REC MAINTENANCE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 890,161	\$ 928,963	\$ 972,925	\$ 981,822
2-Materials & Supplies	\$ 19,065	\$ 25,150	\$ 51,140	\$ 51,140
3-Operating Expenditures	\$ 98,338	\$ 96,202	\$ 103,584	\$ 93,666
4-Maintenance & Repair	\$ 288,916	\$ 345,791	\$ 236,456	\$ 109,250
5-Other Expenditures	\$ 56,881	\$ 98,532	\$ 98,532	\$ 208,331
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 1,353,361	\$ 1,494,638	\$ 1,462,637	\$ 1,444,209

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	11.91	11.91	11.91	-

Major Budget Items

FY2020-2021	FY2021-2022
Right of Way Maintenance	

SENIOR ACTIVITY CENTER

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 129,761	\$ 157,660	\$ 154,237	\$ 160,072
2-Materials & Supplies	\$ 8,251	\$ 10,485	\$ 10,485	\$ 11,165
3-Operating Expenditures	\$ 12,154	\$ 16,000	\$ 14,126	\$ 14,508
4-Maintenance & Repair	\$ 8,791	\$ 880	\$ 200	\$ 200
5-Other Expenditures	\$ -	\$ -	\$ -	\$ 10,641
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 158,957	\$ 185,025	\$ 179,048	\$ 196,586

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.84	2.84	2.84	-

Major Budget Items

FY2020-2021	FY2021-2022

ECONOMIC DEVELOPMENT

Expenditure and Personnel Summary - General Fund

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ (834)	\$ -	\$ -	\$ -
2-Materials & Supplies	\$ -	\$ -	\$ -	\$ -
3-Operating Expenditures	\$ -	\$ -	\$ -	\$ -
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ -	\$ 1,570,511	\$ 1,570,511	\$ 800,000
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ (834)	\$ 1,570,511	\$ 1,570,511	\$ 800,000

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.00	2.00	2.00	-

Major Budget Items

FY2020-2021	FY2021-2022

ECONOMIC DEVELOPMENT

Expenditure and Personnel Summary - TIF #2

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ -	\$ 87,562	\$ 88,087	\$ 92,022
2-Materials & Supplies	\$ -	\$ -	\$ -	\$ 16,800
3-Operating Expenditures	\$ 12,157	\$ 13,200	\$ 13,700	\$ 13,900
4-Maintenance & Repair	\$ -	\$ 65,000	\$ 65,000	\$ 85,000
5-Other Expenditures	\$ -	\$ -	\$ -	\$ 19,217
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 12,157	\$ 165,762	\$ 166,787	\$ 226,939

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	1.00	1.00	-

Major Budget Items

FY2020-2021	FY2021-2022



PARKS AND REC - BRICK

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 1,229,759	\$ 1,900,499	\$ 1,804,649	\$ 2,045,174
2-Materials & Supplies	\$ 109,881	\$ 171,914	\$ 173,498	\$ 198,340
3-Operating Expenditures	\$ 410,441	\$ 464,016	\$ 426,669	\$ 436,675
4-Maintenance & Repair	\$ 179,079	\$ 192,400	\$ 180,400	\$ 207,535
5-Other Expenditures	\$ 361,773	\$ 425,127	\$ 365,572	\$ 492,138
6-Capital Outlay	\$ 99,173	\$ 354,350	\$ 295,666	\$ 169,000
Totals	\$ 2,390,106	\$ 3,508,306	\$ 3,246,454	\$ 3,548,862

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	41.26	43.76	43.76	-

Major Budget Items

FY2020-2021	FY2021-2022

PARKS AND REC - ATHLECTIC FIELDS

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 397,846	\$ 487,231	\$ 485,784	\$ 558,433
2-Materials & Supplies	\$ 51,331	\$ 27,680	\$ 27,480	\$ 27,180
3-Operating Expenditures	\$ 117,376	\$ 158,292	\$ 128,642	\$ 127,128
4-Maintenance & Repair	\$ 48,449	\$ 48,372	\$ 48,372	\$ 56,500
5-Other Expenditures	\$ 109,418	\$ 107,558	\$ 107,558	\$ 171,113
6-Capital Outlay	\$ -	\$ -	\$ -	\$ 14,900
Totals	\$ 724,420	\$ 829,133	\$ 797,836	\$ 955,254

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	8.83	7.83	8.83	1.00

Major Budget Items

FY2020-2021	FY2021-2022



PARKS AND REC - RUSSELL FARMS

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 112,647	\$ 129,628	\$ 135,510	\$ 133,937
2-Materials & Supplies	\$ 7,285	\$ 9,775	\$ 11,585	\$ 9,825
3-Operating Expenditures	\$ 15,921	\$ 18,851	\$ 16,770	\$ 16,975
4-Maintenance & Repair	\$ 22,705	\$ 30,930	\$ 30,930	\$ 31,988
5-Other Expenditures	\$ 22,982	\$ 26,732	\$ 26,732	\$ 38,304
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 181,540	\$ 215,916	\$ 221,527	\$ 231,029

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.28	2.28	2.28	-

Major Budget Items

FY2020-2021	FY2021-2022

UTILITY CUSTOMER SERVICE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 500,016	\$ 519,105	\$ 524,459	\$ 541,072
2-Materials & Supplies	\$ 62,548	\$ 67,775	\$ 67,262	\$ 67,725
3-Operating Expenditures	\$ 202,212	\$ 210,411	\$ 238,988	\$ 219,827
4-Maintenance & Repair	\$ 2,213	\$ 4,816	\$ 4,516	\$ 700
5-Other Expenditures	\$ 151,073	\$ 119,281	\$ 119,281	\$ 127,828
6-Capital Outlay	\$ -	\$ 13,500	\$ -	\$ -
Totals	\$ 918,062	\$ 934,888	\$ 954,506	\$ 957,152

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	8.00	8.00	8.00	-

Major Budget Items

FY2020-2021	FY2021-2022
Meter replacements	Meter replacements
Improved credit card processing	

WATER

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 1,080,430	\$ 1,253,215	\$ 1,228,824	\$ 1,280,680
2-Materials & Supplies	\$ 21,284	\$ 93,665	\$ 93,665	\$ 93,665
3-Operating Expenditures	\$ 4,324,687	\$ 4,698,037	\$ 4,593,795	\$ 4,959,329
4-Maintenance & Repair	\$ 160,423	\$ 190,789	\$ 190,789	\$ 144,784
5-Other Expenditures	\$ 1,267,943	\$ 2,463,975	\$ 2,463,975	\$ 1,585,309
6-Capital Outlay	\$ 78,643	\$ 139,980	\$ 139,980	\$ 532,600
Totals	\$ 6,933,410	\$ 8,839,661	\$ 8,711,028	\$ 8,596,367

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	16.00	16.00	16.00	-

Major Budget Items

FY2020-2021	FY2021-2022

WASTEWATER

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 238,528	\$ 320,148	\$ 311,391	\$ 334,921
2-Materials & Supplies	\$ 27,231	\$ 8,450	\$ 8,450	\$ 8,450
3-Operating Expenditures	\$ 4,255,408	\$ 4,378,435	\$ 3,476,996	\$ 4,459,630
4-Maintenance & Repair	\$ 40,124	\$ 48,555	\$ 48,555	\$ 38,764
5-Other Expenditures	\$ 768,692	\$ 788,505	\$ 788,505	\$ 909,389
6-Capital Outlay	\$ -	\$ -	\$ -	\$ 300,000
Totals	\$ 5,329,983	\$ 5,544,093	\$ 4,633,897	\$ 6,051,154

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	5.00	5.00	5.00	-

Major Budget Items

FY2020-2021	FY2021-2022

SOLID WASTE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ -	\$ -	\$ -	\$ -
2-Materials & Supplies	\$ 10,628	\$ 11,000	\$ 11,000	\$ 11,000
3-Operating Expenditures	\$ 2,906,751	\$ 3,014,901	\$ 3,015,400	\$ 3,104,575
4-Maintenance & Repair	\$ -	\$ 1,336	\$ 1,336	\$ -
5-Other Expenditures	\$ 552,887	\$ 540,283	\$ 540,283	\$ 557,602
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 3,470,266	\$ 3,567,520	\$ 3,568,019	\$ 3,673,177

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

HCGC ADMIN

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 302,805	\$ 110,078	\$ 32,430	\$ 66,397
2-Materials & Supplies	\$ 146	\$ 1,200	\$ 1,200	\$ 1,200
3-Operating Expenditures	\$ 11,184	\$ 10,777	\$ 10,777	\$ 11,539
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ 131,914	\$ 128,594	\$ 128,594	\$ 140,928
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 446,049	\$ 250,649	\$ 173,001	\$ 220,064

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	2.00	1.00	-	(1.00)

Major Budget Items

FY2020-2021	FY2021-2022

HCGC CLUBHOUSE/PROSHOP

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 444,450	\$ 442,662	\$ 447,747	\$ 453,087
2-Materials & Supplies	\$ 14,956	\$ 62,696	\$ 62,696	\$ 28,096
3-Operating Expenditures	\$ 164,853	\$ 182,758	\$ 229,461	\$ 186,685
4-Maintenance & Repair	\$ 3,753	\$ 10,500	\$ 10,500	\$ 10,500
5-Other Expenditures	\$ 72,414	\$ 14,208	\$ 69,450	\$ 97,241
6-Capital Outlay	\$ 1,329	\$ -	\$ -	\$ -
Totals	\$ 701,755	\$ 712,824	\$ 819,854	\$ 775,609

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	6.80	6.80	6.80	-

Major Budget Items

FY2020-2021	FY2021-2022

HCGC COURSE MAINTENANCE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 525,812	\$ 498,977	\$ 518,735	\$ 484,277
2-Materials & Supplies	\$ 71,360	\$ 73,500	\$ 73,500	\$ 73,500
3-Operating Expenditures	\$ 46,248	\$ 72,797	\$ 67,069	\$ 55,178
4-Maintenance & Repair	\$ 65,661	\$ 126,450	\$ 126,450	\$ 55,950
5-Other Expenditures	\$ 23,931	\$ 60,628	\$ 48,627	\$ 261,186
6-Capital Outlay	\$ 49,000	\$ 114,554	\$ 114,554	\$ 114,250
Totals	\$ 782,012	\$ 946,906	\$ 948,935	\$ 1,044,341

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	8.68	7.68	7.68	-

Major Budget Items

FY2020-2021	FY2021-2022
Mowing equipment	New pumphouse
Rebuild pumps	

HCGC FOOD & BEVERAGE

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 158,872	\$ 172,751	\$ 175,314	\$ 176,306
2-Materials & Supplies	\$ 7,151	\$ 8,750	\$ 8,750	\$ 8,750
3-Operating Expenditures	\$ 101,513	\$ 123,400	\$ 123,400	\$ 123,487
4-Maintenance & Repair	\$ 3,482	\$ 6,500	\$ 6,500	\$ 6,500
5-Other Expenditures	\$ 31,042	\$ 34,009	\$ 39,121	\$ 46,397
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 302,060	\$ 345,410	\$ 353,085	\$ 361,440

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	4.19	4.19	4.19	-

Major Budget Items

FY2020-2021	FY2021-2022

CEMETERY

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ -	\$ -	\$ -	\$ -
2-Materials & Supplies	\$ 283	\$ -	\$ -	\$ -
3-Operating Expenditures	\$ 15,852	\$ 20,225	\$ 20,550	\$ 20,550
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ -	\$ -	\$ -	\$ -
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 16,135	\$ 20,225	\$ 20,550	\$ 20,550

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

CEMETERY ROYALTY

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ -	\$ -	\$ -	\$ -
2-Materials & Supplies	\$ -	\$ -	\$ -	\$ -
3-Operating Expenditures	\$ 468	\$ 750	\$ 750	\$ 7,750
4-Maintenance & Repair	\$ -	\$ -	\$ -	\$ -
5-Other Expenditures	\$ -	\$ 856,505	\$ 866,285	\$ -
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 468	\$ 857,255	\$ 867,035	\$ 7,750

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	-	-	-	-

Major Budget Items

FY2020-2021	FY2021-2022

EQUIPMENT SERVICES

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 241,017	\$ 307,996	\$ 332,407	\$ 402,808
2-Materials & Supplies	\$ 52,494	\$ 73,115	\$ 23,115	\$ 23,115
3-Operating Expenditures	\$ 96,485	\$ 107,029	\$ 108,205	\$ 395,057
4-Maintenance & Repair	\$ 8,111	\$ 5,745	\$ 5,745	\$ 478,858
5-Other Expenditures	\$ 31,823	\$ 37,794	\$ 37,794	\$ 91,396
6-Capital Outlay	\$ 46,845	\$ -	\$ -	\$ -
Totals	\$ 476,775	\$ 531,679	\$ 507,266	\$ 1,391,234

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	3.00	4.00	4.00	-

Major Budget Items

FY2020-2021	FY2021-2022



INFORMATION TECHNOLOGY

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 1,115,335	\$ 1,152,779	\$ 1,135,338	\$ 1,328,497
2-Materials & Supplies	\$ 170,674	\$ 177,038	\$ 177,254	\$ 229,250
3-Operating Expenditures	\$ 53,811	\$ 173,141	\$ 172,336	\$ 498,463
4-Maintenance & Repair	\$ 642,519	\$ 768,064	\$ 768,064	\$ 1,076,535
5-Other Expenditures	\$ 3,762	\$ 3,540	\$ 3,540	\$ 3,540
6-Capital Outlay	\$ 117,078	\$ 529,776	\$ 529,776	\$ 1,607,580
Totals	\$ 2,103,179	\$ 2,804,338	\$ 2,786,308	\$ 4,743,865

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	9.00	9.00	10.00	1.00

Major Budget Items

FY2020-2021	FY2021-2022

PUBLIC SAFETY CONSORTIUM

Expenditure and Personnel Summary

<i>Expenditures by Classification</i>	2019-2020 ACTUAL	2020-2021 BUDGET	2020-2021 ESTIMATE	2021-2022 ADOPTED
1-Personnel Services	\$ 81,483	\$ 85,846	\$ 100,851	\$ 87,768
2-Materials & Supplies	\$ -	\$ 10,000	\$ 10,000	\$ -
3-Operating Expenditures	\$ 6,612	\$ 11,820	\$ 11,820	\$ 12,234
4-Maintenance & Repair	\$ 30,000	\$ 36,850	\$ 36,850	\$ 36,850
5-Other Expenditures	\$ -	\$ -	\$ -	\$ -
6-Capital Outlay	\$ -	\$ -	\$ -	\$ -
Totals	\$ 118,095	\$ 144,516	\$ 159,521	\$ 136,852

<i>Personnel by Division</i>	2020-2021 BUDGET	2020-2021 BUDGET	2021-2022 BUDGET	BUDGET VARIANCE
Full Time and Equivalents	1.00	1.00	1.00	-

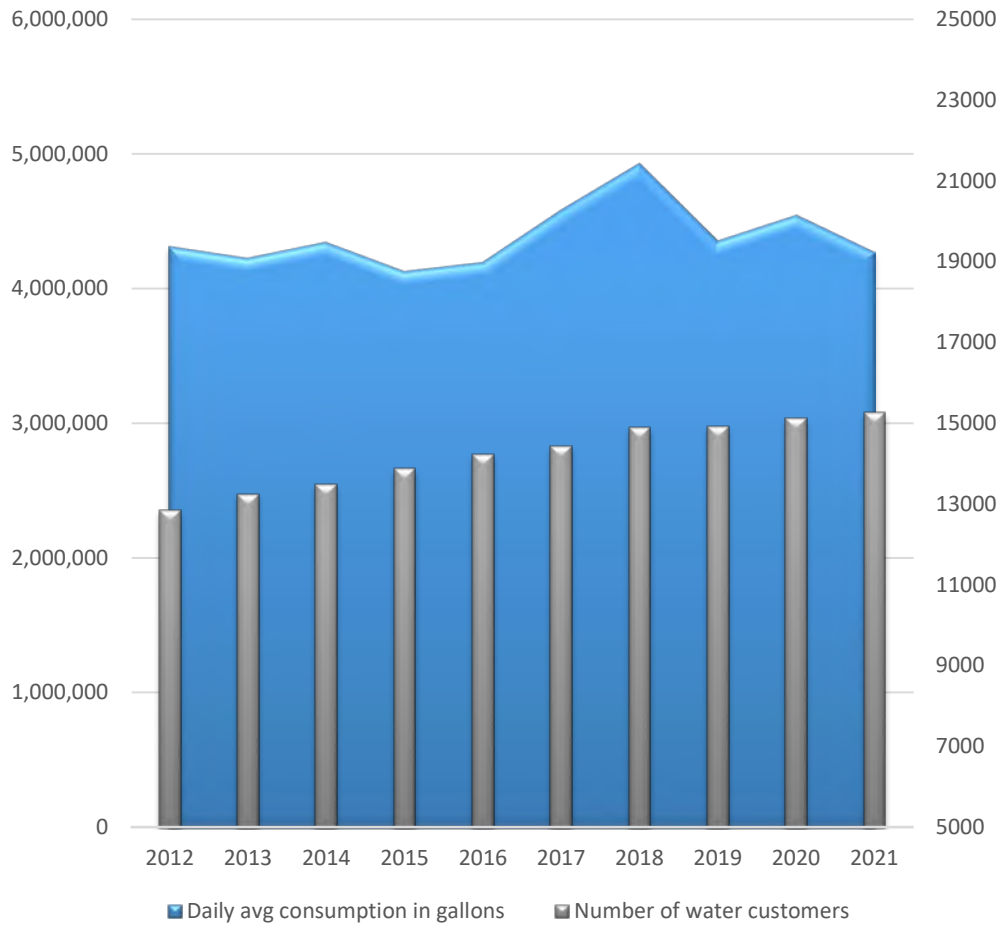
Major Budget Items

FY2020-2021	FY2021-2022
ERP replacement consultant	

THE CITY OF
BURLESON
TEXAS



**Water Daily Average Consumption (Gallons)
 Compared to Number of Water Customers
 2012-2021**



2021 Top 10 Property Tax Payers

Listing Per County

JOHNSON COUNTY

TAXPAYER	TOTAL TAXABLE
Wagner Smith Equipment Co	28,867,753
Abby Burleson MF LLC	21,675,415
TEP Barnett USA LLC	20,052,129
MA Summercrest at Burleson LLC	18,866,285
Oncor Electric Delivery Co	15,629,982
EB Reserve LLC & RL Reserve LLC	15,533,048
Golden State Foods Corp	13,816,997
Encore MF Burleson LP	13,313,376
H E Butt Grocery Company	13,250,123
Kroger Texas LP	12,361,836

TARRANT COUNTY

TAXPAYER	TOTAL TAXABLE
Halliburton Energy Services	36,919,698
Burleson Gateway Station LP	34,966,413
Sam's Real Estate Business TR/Sam's East	16,238,679
Jahco Burleson Town Center LLC	15,500,000
632 N Burleson LLC	9,009,099
Lynn Smith Chevrolet GEO INC/Lynn Smith Investment	7,291,594
Oncor Electric Delivery Co LLC	8,074,608
AN County Line Ford Inc/Southtown Ford	7,291,594
James Huck Real Estate LLC	6,461,259
Texas HCP AL LP	6,264,361

Source: Tarrant Appraisal District "2020 Top Taxpayer Reports City of Burleson" at <https://www.tad.org/wp-contentpdf/reports/2020/2020TopTaxpayerReports.pdf> and Central Appraisal District "Top 10" for Burleson City at <https://tx-johnson.publicaccessnow.com/Portals/tx-johnson/documents/prop%20val/2020topten.pdf>.

THE CITY OF
BURLESON
TEXAS

GLOSSARY OF TERMS

Accrual Basis

The basis of accounting under which transactions are recognized when they occur regardless of the timing of related cash flows.

Ad Valorem Tax

A tax computed on the assessed valuation of all property, real personal and improvements to property within a taxing jurisdiction subject to taxation on January 1.

Appropriation

A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed Valuation

A value that is established for real or personal property for use as a basis for levying property taxes. (Note: Property values are established by the Johnson County Appraisal District.)

BACC

Acronym for Burleson Area Chamber of Commerce.

BPD

Acronym for Burleson Police Department.

Base Budget

The amount of revenues and expenditures needed to maintain current service levels.

Balanced Budget

The budget where projected expenditures equal projected revenue.

Bond

Faith and credit financings requiring preparation of offering statements and bond ratings.

BRiCk

Acronym for Burleson Recreation Center

Budget

The City's financial plan for a specific fiscal year that contains both the estimated revenues to be received during the year and the estimated expenditures to be incurred to achieve stated objectives.

Budget Document

The official written statement prepared by the manager's office which presents a comprehensive financial program to the City Council.

Burleson 4A Economic Development Corporation

Burleson 4A Economic Development Corporation is a blended component unit of the City. The 4A Corporation administers a ½ cent sales tax. The proceeds of this tax are used to pay debt service on bonds issued for various capital improvements. The special revenue fund accounts for the receipts of the sales tax revenue, and subsequent transfers to the debt service fund.

Burleson 4A Economic Development Corporation Debt Service Fund

The Burleson 4A Economic Development Corporation Debt Service Fund is used to account for receipts of sales tax revenue transfers and payment of the debt service.

Burleson Community Services Development Corporation (4B)

The Burleson Community Services Development Corporation is another component unit of the City the BCDC administers a ½ cent sales tax. The proceeds of this tax are used to pay debt service on bond issues for various capital improvement. The special revenue fund accounts for the receipt of the sales tax revenue and subsequent transfer to the debt service fund.

Burleson Community Services Development Corporation (4B) Debt Service Fund

The Burleson Community Services Development Corporation (4B) is used to account for the receipt of sales tax revenue transfer and payment of the debt service.

AFR

Annual Finance Report

CO

Acronym for Certificates of Obligation.

COG

Abbreviation for North Central Council of Governments.

City Manager's Message

A general summary of the proposed budget presented as a part of, or a supplement to the budget document. The budget message explains major budget issues as related to the financial experience in recent years and presents recommendations made by the City Manager.

Capital Asset

An asset which costs more than \$3,000 and has a useful life greater than one year.

Capital Expenditures

Decrease in resource for the acquisition of major, long term capital assets.

Cletran

A unit of the city of Cleburne which provides regional transportation between the cities of Cleburne, Joshua and Burleson.

Contractual Obligations

Bonds used to finance personal property such as vehicles, equipment, computers, radio systems, etc. No real property may be purchased or improved. The repayment of these bonds is made from property taxes. These bonds are backed by the full faith and credit of the issuing government.

Department

A functional unit of the City containing one or more divisions.

Depreciation

The process of estimating and recording the lost usefulness, expired useful life or diminution of service from a fixed asset that cannot or will not be restored by repair and will be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the estimated depreciation of value for the operating period.

Division

A functional section of a department.

Effective Tax Rate

The rate which produces the same revenues in terms of the total amount of taxes as compared to the prior year.

Encumbrances

Commitments in the form of purchase orders or contracts which are chargeable to an appropriation and for which a part of the appropriation is reserved.

Enterprise Fund

A fund established to account for operations that are financed and operated in a manner similar to private business enterprises--where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user fees.

ETJ

Acronym for Extra Territorial Jurisdiction

Expenditures

The outflow of funds paid or to be paid for an asset obtained or goods and services obtained, regardless of when the expense is actually paid.

Expenses

Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges.

FF

Acronym for Firefighter.

FY

Abbreviation for Fiscal Year.

Fiscal Year

The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Burleson's budget year is from October 1 to September 30.

Fixed assets

Assets of a long-term character which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery and equipment. In Burleson, an item is capitalized as a fixed asset if it is over \$5000 in value and has a useful life in excess of one year.

Franchise Tax

A charge paid for the use of City streets and public right-of-way and is in lieu of all other municipal charges, fees, street rentals, pipe taxes or rentals, easement or others such as inspection fee, and/or charges of every kind except only ad valorem and special assessment taxes for public improvements (e.g., gas, telephone, cable television and banks).

Full-Time Equivalent (FTE)

A measure of authorized personnel calculated by equating 2,080 hours of work per year with the full-time equivalent of 1 position.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance

Fund balance is the excess of assets over liabilities and is therefore also known as surplus funds.

GIS

Acronym for Geographical Information System

GO

Acronym for General Obligation.

GFOA

Acronym for Government Finance Officers Association

General Debt Service Fund

The General Debt Service Fund is used to pay principal and interest on General Obligation Bonds.

General Fund

This fund typically includes most of the basic operation services, such as police and fire protection, public works, parks and recreation, library and general administration. General Fund revenues include: tax revenues, licenses and permits, intergovernmental revenue, service fees, fines and forfeitures, and interest.

General Obligation Bonds

Bonds that finance public projects such as streets, municipal facilities, and park improvements. The repayment of these bonds is made from property taxes, and these bonds are backed by the full faith and credit of the issuing government.

Generally Accepted Accounting Principles (GAAP)

Uniform minimum standards and guidelines to financial accounting and reporting. GAAP governs the form and content of the basic financial statements of an entity. They encompass the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. They provide a standard by which to measure financial presentations.

Goals

Goals describe the purpose or benefit the division/department plans to provide to the community and/or organization it serves. Goals identify the end result the division or department desires to achieve with its activities, but goals are often ongoing and may not be achieved in one year.

Governmental Funds

Governmental Funds are those through which most governmental functions are financed. They generally follow the modified accrual basis of accounting, therefore the primary focus is on financial position and changes in net assets vs. net income determination.

Hotel/Motel Fund

Hotel/Motel Fund is used to account for the receipts and allocation of the City's 7% room occupancy tax imposed on the rental of hotel-motel room located within the corporate city limits and extraterritorial jurisdiction of the City.

Hotel/Motel Tax

A tax levied upon the occupancy of any room or space furnished by any hotel where such cost of occupancy is at the rate of two (\$2.00) dollars or more per day. In Burleson and its extraterritorial jurisdiction, a room tax of seven (7%) is levied. Revenue from this tax is used by the City and Burleson Area Chamber of Commerce for promoting and advertising the City.

IH

Acronym for Interstate Highway.

IT

Acronym for Information echnology

Income

A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Inter fund Transfers

Amounts transferred from one fund to another.

Internal Service Fund

Funds used to account for the financing of goods or services provided by one department to other departments on a cost-reimbursement basis. In Burleson, the Equipment Services Fund, Vehicle Replacement Fund and Support Services Fund are internal service funds.

Levy

(Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Modified Accrual Basis

The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred except for (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the notes recorded when due rather than accrued; if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.

NCTCOG

Abbreviation for North Central Council of Governments.

Old Town

Historic central business district.

Object Code

Expenditure classification according to the types of items purchased or services obtained; for example, personal services, materials, supplies, and equipment.

Operating Budget

The budget that pertains to daily operation that provides basic governmental services. The operating budget contains appropriations for such expenditures as personnel, supplies, utilities, materials, travel, fuel, and capital equipment.

Payment in Lieu of Taxes (PILOT)

A fee charged to the Water and Wastewater Enterprise Fund and Solid Waste Fund to compensate for property taxes lost due to municipal ownership. The ad valorem tax rate is applied to the book value of the utility system.

Performance Measures

Performance measures reflect how well a program is performing its activities to meet the needs of the public and the organization. They measure productivity, effectiveness, efficiency and/or the impact of service provided.

Reserve

An account used to indicate that a portion of fund equity is legally restricted for a specific purpose.

Revenue Bonds

Bonds whose principal and interest are payable exclusively from earnings of an Enterprise Fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the Enterprise Fund's property.

Revenue

An increase in the governmental unit's current financial resources.

ROW

Acronym for Right of Way.

SAN

Acronym for Storage Area Network.

SH

Acronym for State Highway.

SRO

Abbreviation for School Resource Officer.

Sales Tax

A general "sales tax" is levied on all persons and businesses selling merchandise in the city limits on a retail basis. Monies collected under authorization of this tax are for the use and benefit of the City.

Service Enhancement

A request to budget an activity at a level above current service levels in order to achieve increased objectives or new objectives. New programs may also be proposed.

TEX21

Abbreviation for "Transportation Excellence for the 21st Century", a statewide coalition of public and private entities that are committed to determining comprehensive solutions to the transportation challenges in Texas.

TIF

Acronym for Tax Increment Financing. It is a tool used for redevelopment and community improvement projects.

Tax Rate

The amount of tax applied to the tax base. The rate is expressed in cents. The 2010-2011 tax rate for the City of Burleson is \$.71 per \$100 of assessed valuation of taxable property.

Tax Rate Limit

The maximum rate at which a government may levy a tax. The limit may apply to taxes raised for a particular purpose, or to taxes imposed for all purposes, and may apply to a single government, to a class of governments, or to all governments operating in a particular area. Overall tax rate limits usually restrict levies for all purposes and of all governments, state and local, having jurisdiction in a given area.

Tax Roll

The official list showing the amount of taxes levied against each taxpayer or property. Frequently, the tax roll and the assessment roll are combined, but even in these cases the two can be distinguished.

Taxes

Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer charges.

Unencumbered Balance

The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purchases.

VoIP

Acronym for Voice Over Internet Protocol, a type of phone system which routes voice conversations over the Internet.

WIFI

Wi-Fi is a wireless technology intended to improve the interoperability of the wireless local area network.

Working Capital

The amount of current assets minus the amount of current liabilities as of fiscal year end.

ACRONYMS

AV: Ad Valorem

BACC: Burleson Area Chamber of Commerce

BCDC: Burleson Community Services Development Corporation

BPD: Burleson Police Department

BRiCk: Burleson Recreation Center

AFR: Annual Financial Report

CIP: Capital Improvement Program

CO: Certificate of Obligation

COG: Council of Governments

CVE: Commercial Vehicle Enforcement

EDIF: Economic Development Incentive Fund

ETJ: Extra Territorial Jurisdiction

ETR: Effective Tax Rate

FF: Firefighter

FT: Full-time

FTE: Full-time Equivalent

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

G & A: General & Administrative

GF: General Fund

GFOA: Government Finance Officers Association

GIS: Geographical Information System

ANNUAL OPERATING BUDGET AND PLAN OF SERVICE

G.O.: General Obligation

IH: Interstate Highway

I&S: Interest & Sinking (i.e., Debt)

IT: Information Technology

M&O: Maintenance & Operations

NCTCOG: North Central Texas Council of Governments

PILOT: Payment in Lieu of Taxes

PT: Part-time

ROW: Right of Way

RTR: Rollback Tax Rate

SAN: Storage Area Network

SH: State Highway

SRO: School Resource Officer

TEX21: Transportation Excellence for the 21st Century

TIF: Tax Increment Financing

TMRS: Texas Municipal Retirement System

VoIP: Voice Over Internet Protocol

WIFI: Wireless internet capability.

FEE SCHEDULE

FY 2021-2022 Adopted

City Manager's Office
City Secretary's Office
Record Management
Municipal Court
Information Technology
Library
Finance
Police
Fire
Fire Prevention
Animal Control
Building Permits and Inspection

Code Enforcement
Planning
Engineering
Environmental Health
Water and Wastewater
Utility Billing
BRiCK
City Ball Fields
Park Facilities (Warren, Chisenhall and Mistletoe)
Stage Rental Fees
Russell Farm
Golf Course
Economic Development

City Manager's Office

- | | |
|--|--|
| 1. Solid Waste Collection Service application fee | \$75.00 |
| 2. Limousine Service Permit | \$25/Year |
| 3. Annual License to operate any manufactured home park, mobile home park or travel trailer park within the City. | \$25.00, plus \$1.00 per space for all spaces in excess of 25. |
| 4. Transfer fee for transfer of annual license to operate any manufactured home park, mobile home park or travel trailer park within the City. | \$25.00 |

City Secretary's Office

- | | |
|---|---|
| 1. Amusement Center License | Occupation Tax-\$7.50/ per Machine Annually |
| 2. Pool Hall License | Occupation Tax-\$7.50/ per Machine Annually |
| 3. Taxicab Franchise | 2% of Annual Gross Receipts |
| 4. Taxicab Application Fee | \$50 |
| 5. Skating Rink Application | \$100 Annual License |
| 6. Beer and Wine Permit | One half of fee assessed by TABC for each State permit issued |
| 7. Mixed Beverage Permit-After 3rd yr of operations | One half of fee assessed by TABC for each State permit issued |

Records Management

1. Paper Copies	
A. Standard-Size Paper Copy (Measures less than 8.5 X 14)	\$.10 per page
B. Non-Standard Size Paper Copy (Larger than 8.5 X 14)	\$.50 per page
C. Specialty Paper	Actual Cost
2. Computer Diskette (CD/CDR)	\$1.00 each
3. Digital Video Disc (DVD)	\$3.00 each

4. Audio Cassette		\$1.00 each
5. VHS Video Cassette		\$2.50 each
6. Computer Magnetic Tape		Actual Cost
7. Data Cartridge		Actual Cost
8. Tape Cartridge		Actual Cost
9. Thumb Drive		Actual Cost
10. JAZ drive		Actual Cost
11. Other Electronic Media		Actual Cost
12. Miscellaneous Supplies		Actual Cost
13. Postage & Shipping		Actual Cost
14. Photographs		Actual Cost
15. Maps		Actual Cost
16. Other Costs		Actual Cost
17. Outsourced/Contracted Services (may not include development costs)		Actual Cost
18. Microfiche/Microform		
A. Paper Copy		\$.10 per page
B. Film/Fiche Copy		actual cost
C. Document Retrieval/Remote		actual cost
19. Computer Resource		
A. PC or LAN		\$1.00 per clock hour
B. Client/Server		\$2.20 per clock hour
C. Midsize		\$1.50 per CPU min
D. Mainframe		\$10.00 per CPU min

20. Labor Charges		
A. Programming Time		\$28.50 per hour
B. Locating/Compiling/Reproducing		\$15.00 per hour
C. Labor Charge - CANNOT be charged for 50 or fewer pages; Overhead charge can only be added if there is a charge for labor (>50 pgs)		20% of labor cost
21. FAX		
A. Local		N/A
B. Long Distance, Same Area Code		N/A
C. Long Distance, Different Area Code		N/A
22. General Information		
A. Down Payments		50% of estimated cost if the requester is given an itemized statement
*NO SALES TAX CAN BE CHARGED		per AG
B. Credit Card Transaction fee		fees may be recovered
23. Body Worn Camera Recordings		
A. Responsive to Request / AND		\$10.00 per recording
B. Audio or Video Footage		\$1.00 per full min

Municipal Court

Return Check Fee

\$ 35 per

Library

1. Overdue Library Materials		No Charge		
2. Overdue Interlibrary Loan Materials		No Charge		
3. Replacement of Lost Materials		Cost or exact replacement		
4. Damaged Library Materials		Cost or exact replacement		
5. Black & White Copies/Printing		\$.10/Page		

6. Use computer / internet / wireless internet	No Charge	
7. Color Copies / Printing	\$.25/Page	
Teachers and Students from schools within City Limits, TexShare Cardholders	No Charge	
9. Non-Resident Fees	\$25/ individual or \$50/ family	(annually renewable) **In lieu of fee (patron can volunteer)
10. Senior Non-Resident Fee (age 62 and over)	\$12.50/ individual	(annually renewable)
11. Meeting Room Fees/ Usage Fees	Resident / Non-Resident Cardholders / Non-Profit Groups (w/proof) / Civic Organizations	Non-Cardholders / Businesses / Other For Profit Groups
a. Small conference room	No Charge	\$25 minimum (1st 2 hours) + \$10 each addl. hour
b. Large conference room	No Charge	\$50 minimum (1st 2 hours) + \$25 each addl. hour
12. FAX	\$.25/page	
13. Proctoring Fee	\$20/exam	
14. 3D Printing	\$.10/gram	\$1.00 minimum

Finance

- 1. Data Processing Services Request \$25/hr or \$.42/Min
- 2. Return Check Fee \$ 35 each

Police

1. Copy Services for Accident Reports or information or Copy of Certification of no report \$6.00/EA

2. Additional Fee for Certified Copies 2/EA

3. License for Sexually Oriented Businesses		-
A. New license		\$500
B. License renewal		\$500
C. Non-conforming license		\$500
D. Reinstatement fee		\$500
E. Application for location exemption		\$250

4. Alarm System Fees		
A. Residential Permit Fee		\$50 prorated quarterly
B. Commercial Permit Fee		\$100 prorated quarterly
C. Residential Permit Renewal		\$50 annually
D. Commercial Permit Renewal		\$100 annually
E. Residential Permit Reinstatement		\$50
F. Commercial Permit Reinstatement		\$100
G. False Alarm Response Fee		
	1-3	\$ 0
	4-5	\$ 50
	6-7	\$ 75
	8-9	\$100
	10	\$100 and Police response revoked

5. Solicitor Permits/Registration		
A. Local - 1 year		\$75 + \$10 Per Agent for More Than 5 Agents
B. Interstate Commerce Registration		
	90 Days	0
	6 Months	0
	1 Year	0

6. Wrecker Inspections \$25 Each

7. Application fee for taxicab driver registration 1/per

- 8. Taxicab Inspections \$25/Each
- 9. Fingerprinting for the Public \$10/per card
- 10. Criminal History Checks \$8/Each

Fire

- 1. Hazardous Materials Response Cost + 10%
- 2. CPR Training Class Overtime for Instructor

3. Fire Fighter Training Courses		
A. Fire Officer 1		\$250.00 per student
B. Fire Officer 2		\$250.00 per student
C. Instructor Certification		\$150.00 per student
D. Driver/Operator		\$150.00 per student

Fire Prevention

1. Fire Alarm System		
A. 1 to 10 Devices		\$125
B. 11 to 25 Devices		\$150
C. 26 to 50 Devices		\$175
D. 51 to 100 Devices		\$225
E. 101 to 200 Devices		\$300
F. 201 to 500 Devices		\$450
G. Over 500 Devices		\$450 plus \$75 for each additional; 100 devices or fraction thereof in excess of 25.

- H. Plan review fee for all fire alarm systems 25% of permit fee

2. Automatic Sprinkler System Fees		
A. Underground Installation		\$165
B. 1 to 20 Sprinklers		\$125
C. 21 to 100 Sprinklers		\$200
D. 101 to 150 Sprinklers		\$250
E. 151 to 200 Sprinklers		\$300

F. Over 200 Sprinklers		\$300 plus \$75 for each additional 100 sprinklers or fraction thereof
G. Fire Pump - Additional:		\$300
H. Residential Systems		\$150
I. Plan review fee for all automatic sprinkler systems		25% of permit fee

3. Other Extinguishing System:	\$150
4. Underground Storage Tanks Installation/Removal, Combustible/Flammable Liquid	\$125 per tank
5. Pyrotechnic Display	\$150 per display per day \$125 per container
6. LPG Installation - portable containers of greater than 125 gallons water capacity at properties where natural gas service is not available	
7. Above Ground Storage Tanks Installation/Removal, Combustible/Flammable Liquid	\$125 per tank
8. Authorized Burning Permit	\$250 per trench/pit, plus \$25 each burn day
9. Carnival/Circus Permit	\$50
10. Foster Home Inspections	\$35
11. Daycare/Health Facilities Licensing Inspections	\$75
12. Other Permits required by Fire Code	\$50
13. Re-inspections Fees	\$45
14. Registration of firms selling and/or servicing hand fire extinguishers, "Vent-a-Hood" fire extinguisher systems, and fire sprinklers within the City	\$50 annually
15. Installation of Special Locking Systems	\$250

16. Gate Installation Permit (Required for gates across private streets or electric gates across fire lanes.	\$50
17. Standpipe Systems	\$50 each standpipe
18. Tent Permit	\$100
19. Public Event Permit Fee	\$250
20. Gas Well Fees:	
A. Oil and Gas Well Permit	\$5,000 per wellhead
B. Road Damage Remediation Fee	Assessment per lane mile x Access lane miles per site x OCI (Overall Condition Indicator)
C. Gas Well Pad Site Annual Inspection Fee	\$5000 per pad site (due June 1 annually)

Animal Control

1. Offense Fees (Impoundment)	Altered	Unaltered
A. First Offense	\$30	\$45
B. Second Offense	\$60	\$80
C. Third Offense	\$85	\$120

2. Small Animal Boarding Fee	\$10/per Day
3. Livestock Impounding Fee	\$75
4. Livestock Boarding Fee	\$10/per Day
5. Adoption Fee	\$20/per Animal
6. Adoption Spay/Neuter Fee	\$75

7. Immunization Fee	
A. Distemper, Parvo and Bordetella	\$20
B. Rabies	\$10

8. Quarantine Fee	\$10/day
9. Responsible Pet Owner Class	\$35

10. Microchip Fee \$15

11. Multi-Pet Permit		
A. Application Fee		\$ 5
B. Permit Fee (annually)		\$25

12. Kennel Permit		
A. Application Fee		\$ 5
B. Permit Fee (annually)		\$100

13. Dangerous Animal Registration Fee \$250/Annually

Planning

1. Preliminary Plat		
A. Residential		\$850 + \$15/lot
B. Non-residential		\$500 + \$20 per acre

2. Final Plat

A. Residential \$500 + \$10/lot
 B. Non-residential \$500 + \$15 per acre

3. Plat Revision		
A. Re-plat		\$500 + \$10/lot
B. Amending Plat		\$350

4. Plat Vacation/Short Form \$300

5. Minor Plat \$400

6. ETJ Plat Exemption Letters \$25

7. Zoning Change/Specific Use Permit		
A. Less than 3 acres		\$700
B. 3.1 - 10 acres		\$900
C. 11 -29 acres		\$1,400
D. 30+ acres		\$1600 + \$15/acre over 30 (\$2800 max)

- 8. Planned Development/Permit \$1,000 + \$20 per acre
- 9. Preprinted Zoning Ordinances Free Online
- 10. Pre-Printed Subdivision Policies Free Online
- 11. Comprehensive Plan Free Online
- 12. Comprehensive Plan Summary Free Online
- 13. Interpretation request for new or unlisted uses in zoning ordinance (City refunds \$350 if no ordinance amendment is necessary) \$500

14. Legal Filing Fees		
A. First sheet - Small plat		\$50
B. First sheet - Large plat		\$80
C. Each additional sheet		\$25

- 15. Shopping Center Sign Package Review Fee \$250
- 16. Commercial Site Plan (CSP) fee \$500
- 17. Commercial Site Plan Amendment \$250
- 18. Annexation/Disannexation Requests \$500
- 19. Renotification Fee (at applicant's request) \$125
- 20. Zoning Verification Letter fee \$25
- 21. Roadway Impact Fees - Refer to Current Impact Fee Ordinance for Fees

22. Variances and Waiver Requests:		
A. Zoning Ordinance		\$250
B. Community Facility Policy		\$200
C. Landscape Requirements		\$250
D. Masonry Ordinance (new construction only)		\$250
E. Subdivision Ordinance		\$250
F. Old Town Design Standards (new construction only)		\$250
G. Commercial Site Plan		\$0

H. Fencing and Screening Ordinance	\$250
G. Any other Development-related Ordinance	\$250

23. Deployment of Wireless Network (small cell) Nodes in the Right of Way

Refer to the current Cell Nodes Ordinance for Fees

24. Emergency Warning System Cost (charged with filing of the plat)

\$25/acre

Building Permits and Inspection

1. Fees for new structural occupancy (*Single family dwelling, duplex, townhouse*)

\$0.50/ft. all area under one roof.

2. Fees for new Commercial (Except apartment and shell buildings)	
A. 500 SQ. FT. OR LESS	\$480
B. 501 - 1,000	\$840
C. 1,001 - 2,500	\$1640
D. 2,501 - 8,500	\$50 + .64/sq. ft
E. 8,501 - 50,000	\$3,450 + .24/sq.ft.
F. 50,001 - 100,000	\$9,450 + .12/sq.ft.
G. 100,001-500,000 SQ. FT.	\$13,450 + .08/sq.ft.
H. 500,001 or more SQ. FT.	\$33,450 + .04/sq.ft.

3. Fees for Shell Buildings	
A. Completion of Structure	1/2 the rates in "2" Above
B. Interior completion	1/2 the rates in "2" Above

4. Fees for new Apartment Only	
A. 50,000 or less SQ. FT.	\$.32/sq. ft
B. 50,001 - 100,000	\$4,000 + .24/sq.ft.
C. 100,001 - 200,000	\$12,000 + .16/sq.ft.
D. 201,000 or more SQ. FT.	\$20,000 + .12/sq.ft.

5. (a) Commercial single trade permits	
A. \$2,500 or less	\$50
B. \$2,501 - \$10,000	\$70
C. \$10,001 and over \$2,500 increments	\$75 Plus \$10/per Increment

(b) Residential single trade permits	\$65/ each
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6. (a) Residential Addition - addition to an existing residential structure	
Fee per Square Foot	\$0.50 / Sq Ft
(b) Residential Remodel - alterations, repairs & remodeling to an existing residential structure	
Fee per Square Foot	\$0.25 / Sq Ft

7. Commercial Remodel / Addition - alterations, repairs, additions & remodeling to existing commercial structure. (Based on Valuation)	
A. <\$500	\$70
B. \$500 - \$2500	\$75
C. \$2500 - \$5000	\$80
D. \$5000 - \$7500	\$85
E. \$7500 - \$10,000	\$90
F. More than \$10,000	\$90 + \$10/\$2500 increments over \$10,000

8. New Construction for garages, barns & storage buildings over 200 Sq Ft	
A. <\$500	\$70
B. \$500 - \$2500	\$75
C. \$2500 - \$5000	\$80
D. \$5000 - \$7500	\$85
E. \$7500 - \$10,000	\$90
F. More than \$10,000	\$90 + \$10/\$2500 increments over \$10,000

9. Certificate of Occupancy (Commercial remodel, new tenant, & tenant finish out)	
A. 1-500 SQ. FT.	\$50
B. 501 - 2,500 SQ. FT.	\$60
C. 2,501 - 5,000 SQ. FT.	\$80
D. 5,000 - 10,000 SQ. FT.	\$100
E. 10,000 or more	\$150
F. Clean & show (Commercial Electric Release)	\$50
G. Temporary Certificate of Occupancy	\$300/30 days not to exceed 90 days

10. Reinspection Fees	
A. Reinspection Fee - 2nd red tag for same item	\$75
B. Reinspection Fee - 3rd red tag for same item	\$150

11. Miscellaneous Permits	
A. Swimming Pool	
1. In-Ground	\$200
2. Above Ground	\$ 50
B. Other - Includes:	
1. Storage Buildings (Less than 200 sq. ft.)	\$25
2. Moving Permit	\$25
3. Carport/Awning	\$25
4. Fence (New & Replace)	\$25
5. Retaining Wall	\$25
6. Window Replacement	\$25
7. Foundation (New)	\$75
8. Demolition Permits	\$25 for residential / \$100 for commercial
9. Patio Cover	\$50
10. Freestanding Structure (i.e. Pergola, Gazebo, Arbor)	\$50
11. Subdivision Entry Wall Screen	\$150
C. Lawn Sprinkler	\$100
D. Signs	
1. Freestanding Sign	\$100 (Pole / Pylon / Monument / Flag Sign)
2. Wall Sign without CMS	\$50 (Awning / Canopy / Channel Letters / Marquee / Mural/Poster / Projection / Roof Sign / Sign Cabinet)
3. Wall Sign with CMS	\$100 (Awning / Canopy / Channel Letters / Marquee / Mural/Poster / Projection / Roof Sign / Sign Cabinet)
4. CMS added to existing Wall or Freestanding Sign	\$100
5. Shopping Center Sign Plan	\$250
6. Temporary Signs	\$25 (Banners / Homebuilder / Residential Subdivision Development)
7. Sign Variance	\$250

8. Billboard Conversion	\$200 (Static type to Electronic)
E. Subdivision Entry Wall Screen	\$150

12. After Hours Inspection \$60 per hour (2 hour minimum)

13. Plan Review	
A. Commerical Plan Review (New Only)	30% of Building Permit Fee - \$250 minimum & a \$5,000 maximum (non-refundable)
B. Commerical Remodel/Addition	30% of Building Permit Fee (non-refundable)
C. Residential Plan Review (New)	\$50
D. Residential Plan Review (Remodel/Addition)	\$30

14. Building Codes & Standards Board	\$150
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15. Electrician's License	
A. Master	
1. First Annual	\$0
2. Renewal	\$0
B. Journeyman	
1. First Annual	\$0
2. Renewal	\$0
C. Sub-Contractor Base Permit Fee / Validation Fee	\$50

16. Mechanical License	
A. Mechanical	
1. First Annual	\$100
2. Renewal	\$50
B. Sub-Contractor Base Permit Fee / Validation Fee	\$50

17. Plumbing Contractor's Registration	
A. First Annual	\$0
B. Renewal	\$0
C. Sub-Contractor Base Permit Fee / Validation Fee	\$50

18. Temporary Use	
A. Special Events	\$50
B. Seasonal Use	\$50
C. Temporary Outdoor Sales	\$50

D. Stationary Food Vendors	\$50
E. Carnival & Circus	\$50

19. Administrative fee (<i>Applied when changes are made to previously reviewed and/or permitted projects for residential or commercial -- i.e. revised site plan, floor plan, etc.</i>)	\$25
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20. Modular buildings/construction trailers (<i>Utilities require separate permit - see #5 - one trade only permits</i>)	\$50
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21. Commercial Canopy/Cover	1/4 cost of Commercial
A. 500 sq. ft. or less	\$120
B. 501-1,000	\$210
C. 1,001-2,500	\$410
D. 2,501-8500	\$12.50 + .16/sq. ft.
E. 8,501-50,000	\$862.50 + .06/sq. ft.
F. 50,001-100,000	\$2,362.50 + .03/sq. ft.
G. 100,001-500,000	\$3,362.50 + .02/sq. ft.
H. 500,001 or more sq. ft.	\$8,362.50 + .01/sq. ft.

Engineering	
1. Developers Contract Fee	4% Of Value of Contract
2. Closing Abandoning of	
A. Right-of-Way	\$550
B. Easement	\$250
3. Sign Installation	\$250 per sign
4a. Plan Review (Initial Submittal)	\$750
4b. Plan Review (every additional review)	\$250
5. Easement/Right of Way Use Agreement	\$125
6. Traffic Study Fee	\$1250
7. Flood Study Reviews	\$1 per foot of reach length / \$2000 minimum
8. Overtime Inspection Fee	\$55 per hour

Environmental Health		
1. Food Safety Inspection Fees		
A. Grocery		
1. ≤ 5,000 sq. ft.		\$275
2. > 5,000 sq. ft.		\$400
B. Food Service		
1. ≤ 500 sq. ft.		\$150
2. > 500 ≤ 1,500 sq. ft.		\$200
3. > 1,500 ≤ 3,000 sq. ft.		\$275
4. > 3,000 ≤ 6,000 sq. ft.		\$350
5. > 6,000 sq. ft.		\$400
C. Child Care Food Service		
\$150		
D. Catering Operation		
\$250		
E. Temporary Food Service		
\$50		
F. Food Court		
\$200 per establishment		
G. Adjunct Operation		
1. Food Service		
\$150 per independent operation		
2. Food Store ≤ 5,000 sq. ft.		
\$150 per independent operation		
3. Food Store > 5,000 sq. ft.		
\$200 per independent operation		
H. Commissary		
1. No food prep		
\$100		
2. With food prep		
\$200		
I. Mobile Units		
1. Prepackaged food only		
\$100		
2. Open and/or food prep		
\$200		
3. Push Carts		
\$200		

Code Enforcement

1. Administrative Cost to File Liens for Cost of Mowing and Nuisance Abatement	\$120
2. Weed mowing and nuisance abatement notification fee	\$50

Water and Wastewater

1. Tap Fees		
A. 5/8" Meter Set	\$295.59	
B. 5/8" Meter, dig out, U Branch	\$415.80	
C. 5/8" Tap, Meter and Box in easement	\$1,379.88	<i>(pavement work : Get quote from Public Works)</i>
D. 1" Meter Set	\$385.54	
E. 1" Water Tap, Meter and Box in easement	\$1,458.53	
F. 1 1/2" Meter Set	\$578.75	
G. 1 1/2" Tap, Meter and Box	\$2,204.33	<i>(Positive displacement meter in easement, pavement work: Get quote from Public Works)</i>
H. 1 1/2" Tap, Meter and Box	\$2,601.35	<i>(turbine meter in easement, pavement work: Get quote from Public Works)</i>
I. 1 1/2" Meter (positive disp.)	\$578.75	
J. 1 1/2" Meter (turbine)	\$835.77	
K. 2" Meter (positive disp.)	\$749.10	
L. 2" Meter (turbine)	\$850.32	
M. 2" Meter (compound)	\$1,711.32	
N. 2" Tap, Meter and Box	\$2,314.90	<i>(Positive displacement meter in easement, pavement work: Get quote from Public Works)</i>
O. 2" Tap, Meter and Box	\$2,416.12	<i>(turbine meter in easement, pavement work: Get quote from Public Works)</i>
P. 2" Tap, Meter and Box	\$3,277.12	<i>(Compound meter in easement, pavement work: Get quote from Public Works)</i>
Q. 3" Tap, Meter and Box	To be determined by Utilities Supervisor	
R. 4" Tap, Meter and Box	To be determined by Utilities Supervisor	
S. 4" Sewer Tap in Pavement	\$866	
T. 4" Sewer Tap in Easement	\$985.41	
U. Relocate 5/8" Meter	\$201.00	<i>(12 ft. or less in easement, pavement work: Get quote from Public Works)</i>

V. Relocate 5/8" Meter (more than 12 ft.)	Get quote from Public Works	
W. Relocate 1" Meter	\$215.00	(12 ft. or less in easement, pavement work: Get quote from Public Works)
X. Relocate 1" Meter (more than 12 ft.)	Get quote from Public Works	
Y. Pull Meter	\$10	
Z. Double Meter Box	\$30.50	
AA. 2" and 1 1/2" Meter Box	\$217.00	
AB. 2" + Meter Box	\$117	
AC. Pavement Cut / Replacement	To be determined by Utilities Supervisor	
AD. Automatic Flush Valve	\$1,000.00	
AE. Water and Wastewater Impact Fees	Refer to Current Impact Fee Ordinance for Fees	(Burleson charges both City of Burleson and City of Fort Worth Impact Fees)

Utility Billing

1. Security Deposits		
A. Minimum Residential		\$135
B. Commercial		
1. Minimum for 3/4" Meter		\$ 135
2. Minimum for 1 1/2" Meter		\$ 160
3. Minimum for 2" Meter		\$ 185
4. Minimum for 3" Meter		\$ 210
5. Minimum for 4" Meter or Larger		\$ 260
C. Security Deposit for Fire Hydrant Meters		\$ 1,800

2. Penalty Amount for Late Bills 10% Excluding Tax

3. Return Check Fee \$ 35

4. Extension Fee \$5

5. Reconnect Fee		
A. Standard		\$35
B. Reconnect Fee After 5:00 PM and on weekends and holidays		\$50

6. Extra Trip Fee \$15

7. Meter Test Fee		
A. For 3/4" or 1" Meter		\$30
B. For 1 1/2" Meter and Larger		\$125

8. Temporary Service Fee (2 day limit and 2,000 gallons) \$30

9. Transfer Fee \$15

10. Construction Meter Non-Read Fee \$100

11. After Hours Turn-on Fee \$50

12. Initiation Fee (in addition to deposit) \$10

13. Tampering Fee		
A. First Occurrence		\$50
B. Second Occurrence		\$100
C. Third Occurrence		\$150

14. Pull Meter Fee \$30

BRiCk

1. Definitions:

A. Adult	Ages 16-61
B. Non-Resident	Any individual or family not living within the defined city limits of Burleson.
C. Resident	Person who resides within the city limits of Burleson
D. Senior	Ages 62 and older
E. Youth	Ages 3-15 (children under 3 years of age are free)

2. General Policy for BRiCk:

A. Children below 10 years of age must be accompanied by an adult at all times.
B. Fitness Area/2nd floor cardio:
1. No children under 13 allowed in fitness area or walk/jog track with the exception of specified periods of family track time.
2. Children over the age of 13 may attend a fitness orientation class to be allowed future access to the fitness area without parent supervision.
3. Family fitness room available at all times to children ages 6 – 12. Recommended ratio of 1 adult per child.

C. Cancellations/Refunds/Transfers/Medical Policy:			
1. Rentals canceled 30 calendar days or more prior to event date	Receive 100% of the deposit.		
2. Rentals canceled 29-15 calendar days prior to event date	Receive 50% deposit.		
3. A. Rentals cancelled 14 calendar days or less prior to the event date; B. Rentals downgraded from 2 rooms to 1 room 30 calendar days or more prior to event date; C. Rentals downgraded from 2 rooms to 1 room less than 30 calendar days prior to event date	A. Forfeit all deposits. B. Refunded 100% of deposit paid for the additional room. C. Forfeit the portion of the deposit paid for the additional room. For pool party rooms, one-half of the deposit paid for both rooms will be forfeited.		
4. Sports rental cancellations	May be subject to an administrative fee not to exceed \$50.00.		
D. Insufficient Funds Fee:	A fee of \$35 will be charged for insufficient funds		

3. Memberships Fees:

RESIDENT RATE	Annual Contract	Monthly Draft	1 Month
Youth (3 – 15 yrs.)	\$235	\$25	\$30
Adult	\$330	\$35	\$40
Senior (62 & up)	\$280	\$30	\$35
Family	\$505	\$50	\$65

NON-RE SIDENT	Annual Contract	Monthly Draft	1 Month
Youth (3 – 15 yrs.)	\$315	\$30	\$40
Adult	\$440	\$45	\$55
Senior (62 & up)	\$380	\$40	\$50
Family	\$680	\$70	\$85

MILITARY / FIRST RESPONDER	Annual Contract	Monthly Draft	1 Month
Youth (3 – 15 yrs.)	\$185	\$20	\$25
Adult	\$260	\$25	\$35
Senior (62 & up)	\$225	\$23	\$30
Family	\$405	\$40	\$50

CORPORATE / EDUCATOR	Annual Contract	Monthly Draft	1 Month
Adult	\$285	\$30	\$35
Senior (62 & up)	\$245	\$25	\$30
Family	\$445	\$45	\$60

SUMMER PUNCH PASS	5 Day	10 Day
Youth (3 – 15 yrs.)	\$20	\$25
Adult	\$25	\$30
Senior (62 & up)	\$22	\$27
Family (up to 4)	\$35	\$40

DAILY GUEST	1 Day	Military / First Responder / Educator
Day Pass 3 & Up	\$8	\$6
Family Day Pass (up to 4)	\$20	\$15
Groups of 15+	\$6 each	\$4 each

* Family membership includes access to KidZone

4. Fees in Addition to Membership: The following are available to members at an additional cost (not included in the membership fees), subject to rules established by the Director.

	Deposit	Member or Resident	Non-Resident	
A. Indoor Aquatics / Party Rooms:				
1. Pool Party Room - Max 25 guests	\$50	\$50/hr	\$81/hr	
2. Pool Party Room - Max 50 guests	\$50	\$95/hr	\$142/hr	
3. Private party without slide - Max 485 guests	\$50	\$237.50/hr	\$262.50/hr	
4. Private party with slide - Max 485 guests	\$50	\$262.50/hr	\$287.50/hr	
5. Private party with sundeck - 50 max	\$50	\$70	\$108	
6. General Policies (not limited to the following):				
a. All rental rates are based on hourly rates with a minimum 2 hour rental.				
b. Rentals and private parties include the use of party room(s) and entire indoor aquatics area				
c. Private party fees include the cost of after-hours lifeguards				
B. Meeting Room Rentals (All rental rates are based on hourly rates with a minimum 2 hour rental):				
1. 1,400 square feet	\$50	\$45/hr	\$61/hr	
2. 2,800 square feet	\$50	\$80/hr	\$108/hr	
3. Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.			
4. After Hours Fee	\$15/hr. per customer service attendant in addition to rental fees listed above.			
C. Gymnasium Rentals:				
1. Half Court	\$50	\$25/hr	\$46/hr	
2. Full Court	\$50	\$35/hr	\$61/hr	
3. Two Full Courts	\$50	\$65/hr	\$108/hr	
4. Damage Deposit	Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.			
5. After Hours Fee	\$15/hr. per customer service attendant in addition to rental fees listed above.			
D. Kids Zone:				
1. All Family memberships excluding Daily Guests:		No Add'l Cost	No Add'l Cost	
2. Daily Guests:		\$2/hr perchild	\$2/hr perchild	
3. General Policies (not limited to the following):				
a. Ages 6 months through 12 years of age				
b. Parents/guardians must be on premises				
c. Maximum 2 hours				
d. Late fees will be charged for failure to pick up on time				
E. Outdoor Swimming Pool (All rentals are based on hourly rates with a minimum of two hour rental):				
1. Daily Passes - Youth (Age 3-15)		\$3	\$3	
2. Daily Passes - Adult (Age 16-61)		\$4	\$4	

F. Outdoor Pool Rental/Private Parties:				
1. 0-49 attendees/ guests	\$50	\$65/hr	\$75/hr	
2. 50-149 attendees/ guests	\$50	\$75/hr	\$85/hr	
3. General Policies (not limited to the following):				
a. Rentals and private parties include the use of the outdoor pool only				
b. Private party fees include the cost of afterhours lifeguards				
c. The Damage Deposit will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household.				
G. Party Packages (2 hours)		Deposit	Fee	
1. Basic - 1 Activity (24 participants)		\$50	\$225	
2. Additional Activity (Pool or Gym/Boulder)			\$30	
3. Additional Guests			\$5.00 each	

City Ball Fields		
1. Unreserved	No Charge	No Charge
2. Organized League Athletics	City Leagues, PeeWee Football, and BYA are allowed to use fields for organized game play	
3. Ball Field Reservations		
A. Reservations/Field	\$25 w/o lights	
4. Tournament Fees		
A. Ballfield Rental Girls	\$300 per field minimum of 5 fields	
B. Ballfield Rental Boys	\$400 per field per day minimum of 10 fields	
	max of 15 fields	

Park Facilities (Warren, Chisenhall and Mistletoe)		
1. Pavillion		
A. Full Shelter	\$20/HR	
2. Tennis Courts -	<i>Resident</i>	<i>Non- Resident</i>
A. Tournament Reservations	\$10/HR.	\$15/HR.

Stage Rental Fees		(All fees are based on a 4 hour stage rental)	
1. For Profit Organizations		\$3,300	
A. Extra Speakers		\$450	
B. Additional Hours		\$500/hour	
C. Deposit		\$1,000	
D. Mileage greater than 5 miles		\$20/mile	
2. Not For Profit Org (501c3 required)		\$1,650	
A. Extra Speakers		\$450	
B. Additional Hours		\$250/hour	
C. Deposit		\$1,000	
D. Mileage greater than 5 miles		\$20/mile	
<i>All Recreation fees listed are maximum fees to be charged. Recreation management has authority to adjust fees and run seasonal specials as needed to In the event of a question or conflict, the City Council shall provide the final resolution.maximize play.</i>			
Park land Dedication-Cash in lieu of land (charged with filing of the plat)		\$300/Unit	
Park Development Fee (charged with filing of the plat)		\$300/Unit	

Russell Farm		<i>All rental rates are based on hourly rates with a minimum 2 hour rental</i>	
1. Building Rental			
A. Chesapeake Building (1800 sq. ft. - (max occupancy:145) - operational hours		\$50 per hour	
B. Chesapeake Building - Non-operational hours		\$71 per hour	
C. Baker Building (500 Sq ft. - max occupancy: 50); Operational Hours		\$38 per hour	
D. Baker Building - Non-Operational Hours		\$59 per hour	
E. Hay Barn/Outdoor Pavilion (1110 sq. ft. - max occupancy: 100); Operational Hours		\$31 per hour	
F. Hay Barn/Outdoor Pavilion - Non-Operational Hours		\$53 per hour	
*Fee includes 35 chairs. Additional chairs: \$2.00 per chair.			
**After Hours Fee - \$17/hr per customer service attendant in addition to rental fees listed above			

2. Wedding Ceremony and Reception Packages			
All packages include:	Separate ceremony and reception area.		
	Exclusive use of the manicured 4 acre landscape venue for 8 hours. (Time includes setup and tear down).		
	Choice of unique outdoor pavilion/ outdoor or indoor areas for ceremony and reception		
	Unlimited access for portraits of grounds and amenities.		
	Wedding coordinator/planner.		
	Chairs, tables and table cloth.		
	Large on-property bridal suite with restrooms and kitchen area.		
	Complete setup and tear down of included items.		
A. 50 guests or less:	\$	1,405	
B. 51 – 100 guests:	\$	1,675	
C. 101 – 200 guests:	\$	2,185	Does not include tent.
D. 151 – 200 guests: *	\$	3,735	* 150+ guests: Wedding/Reception tent provided.
<i>Note: These are basic wedding packages. Special combinations of facilities and events can be arranged at the farm. Park and Recreation Management reserves the right to develop pricing packages to address the patron's needs.</i>			

3. Wedding Ceremony Only			
All packages include:		Ceremony Area.	
		Exclusive use of the manicured 4 acre landscape venue for 4 hours. (1 hour ceremony and 3 hours set up time.)	
		Unlimited access for portraits of grounds and amenities*.	
		Choice of unique outdoor pavilion/ outdoor or indoor areas for ceremony.	
		Wedding coordinator/planner.	
		Chairs for ceremony.	
		Large on-property bridal suite with restrooms.	
		Complete setup and tear down of facility	
A. 50 guests or less:		\$	735
B. 51 – 100 guests:		\$	835
C. 101 – 200 guests:		\$	1,035
D. 151 – 200 guests: *		\$	2,235
* Wedding Tent provided.			
<i>Note: These are basic wedding packages. Special combinations of facilities and events can be arranged at the farm. Park and Recreation Management reserves the right to develop pricing packages to address the patron's needs.</i>			

4. Reservation and Refund Policies			
A. All reservations must be made at Russell Farm with the Facility Supervisor.			
B. All refund/refund fees are paid at the Burleson Recreation Center.			
C. All reservations must be paid in full 48 hours prior to rental.			
D. Rental Deposit Fee: \$100.00 per building reserved.			
E. Cleaning Fee: \$40.00 per room/building used.			
F. A deposit is required on facility rentals along with the completion of the Russell Farm Reservation contract. The deposit will be refunded if the area used has been left in good order and if all conditions of the Russell Farms rental/refund policies are met. Refund of damage deposit is subject to any remaining balance due on household.			

5. Rental Cancellation Refunds:
A. Rentals cancelled 30 calendar days or more prior to booking will receive 100% of the deposit.
B. Rentals cancelled 29 - 15 calendar days or more prior to booking will receive 50% of the deposit.
C. Rentals cancelled 14 calendar days or less prior to booking will receive 50% of the deposit.
D. User shall not collect fees at the Russell Farm unless approval has been granted in writing by an authorized representative of the City's Park and Recreation Department. All reservations where monies are collected are subject to approval by the Park and Recreation Department. The City of Burleson will receive 15% of total collections (admission, concession etc.) or \$50.00 whichever is greater. This fee is in addition to all applicable reservation fees.
<i>Note: All Russell Farm Fees listed are the maximum fees to be charged. Park and Recreation Management have the authority to adjust fees and run seasonal specials. In the event of a conflict, the City Council shall provide the final resolution.</i>

Golf Course		
1. Green Fees (All Fees include 1/2 cart and applicable taxes)		
A. Monday through Friday Green Fees		CURRENT
1. M-F: Open - Noon	\$38; \$29 - Seniors and Active Military	
2. M-F: Noon - 3pm	\$35.00	
3. M-F: 3pm - Close	\$27.00	
4. Senior Card (55+)	\$49.99 (year)	
B. Saturday, Sunday, & Holidays Green Fees		
1. Sat & Sun (& Holidays): Open - Noon	\$48.00	
2. Sat & Sun (& Holidays): Noon - 3pm	\$39.00	
3. Sat & Sun (& Holidays): 3pm - Close	\$29.00	
C. Replay Green Fees		
1. 9 additional holes	\$10.00	
2. 18 additional holes	\$15.00	
3. Senior Card (55+)	\$21.00	
<i>Note 2: All Golf fees listed are maximum fees to be charged. Golf course management has authority to adjust fees and run seasonal specials as needed to maximize play. In the event of a question or conflict, the City Council shall provide the final resolution.</i>		
2. Monthly Membership Fees: both include unlimited range balls, 10% discount in the pro-shop & \$20 golf after 2pm.		
Silver	\$29.99	
Gold - Golf discounts prior to 2pm daily	\$69.99	

Economic Development

Mayor Vera Calvin Plaza in Old Town:

1. Plaza reservation: half-day (up to 6 hours) \$2,500 + \$1,500 refundable deposit
2. Plaza reservation: full day (in excess of 6 hours) \$5,000 + \$2,500 refundable deposit

THE CITY OF
BURLESON
TEXAS

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, APPROVING AND ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND TERMINATING SEPTEMBER 30, 2022, AND MAKING APPROPRIATIONS FOR EACH FUND; FINDING THE RECITALS ARE TRUE AND CORRECT; RATIFYING THE ECONOMIC DEVELOPMENT CORPORATION BUDGET RESOLUTION; RATIFYING THE COMMUNITY SERVICES DEVELOPMENT CORPORATION BUDGET RESOLUTION; INSTRUCTING THE CITY MANAGER TO FILE THE BUDGET WITH THE COUNTY CLERK AND POST TO THE CITY WEBSITE; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City Manager of the City of Burleson, Texas (hereinafter referred to as the "City") has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2021, and ending September 30, 2022, (hereinafter referred to as the "Budget"); and

WHEREAS, public notice of the public hearing on the Budget, stating the date, time, place and subject matter of said public hearing, was given as required by the City Charter and the laws of the State of Texas; and

WHEREAS, the notice of a public hearing on the Budget was published on August 25, 2021 in the *Fort Worth Star-Telegram*, which was not earlier than the 30th, or later than the 10th day before the date of the said public hearing; and

WHEREAS, other legal notices of the Budget and said public hearing were given in accordance with all applicable law; and

WHEREAS, such public hearing was held on September 7, 2021, prior approval of such date being hereby ratified and confirmed by the City Council, and all those wishing to speak on the Budget were heard; and

WHEREAS, the City Council has studied the Budget and listened to the comments of the taxpayers at the public hearing held therefore and has determined that the Budget attached hereto is in the best interest of the City.

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

Section 1

That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2

That the Budget attached hereto and incorporated herein for all purposes is adopted for the Fiscal Year beginning October 1, 2021, and ending September 30, 2022; and there is hereby appropriated from the funds indicated such projects, operations, activities, purchases and other expenditures as proposed in the Budget.

Section 3

That Resolution 4A090721FY21Budget of the Burleson 4A Economic Development Corporation is hereby ratified.

Section 4

That Resolution 4A090721FY21Budget of the Burleson Community Services Development Corporation is hereby ratified.

Section 5

That, in accordance with state law, the City Manager shall file or cause to be filed a true and correct copy of the approved Budget, along with this ordinance, with the City Secretary and in the office of the County Clerk of Johnson and Tarrant County, Texas, and post a copy of the budget on the City's Internet website.

Section 6

That the distribution and division of the above-named appropriations is made at the fund level in the general fund and the water and sewer fund for the payment of operating expenses and capital outlay as set out in the municipal budget.

Section 7

That at any time during the fiscal year, the City Manager may transfer part or all of any unencumbered appropriation balance among or between accounts within a fund. The City Council may, at the recommendation of the City Manager or on its own volition, transfer part or all of any unencumbered appropriation balance from one fund to another fund by ordinance or resolution.

Section 8

That any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict herewith.

Section 9

That if any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a

Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 10

That the necessity of adopting and approving a proposed budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

Section 11

That the City Council finds at that meeting adopting the Budget there was a quorum present and finds further that said meeting was held in accordance with the provisions of Texas Government Code § 551.001, et. seq.

Section 12

The City Secretary is hereby directed to record this Ordinance and the vote to adopt the Budget.

PASSED AND APPROVED:

FIRST READING - SEPTEMBER 7, 2021

The motion to approve this Ordinance was made by JIMMY STANFORD and seconded by RICK GREEN, and the Ordinance was passed and approved by the vote [AYE 6 - NAY 0]:

	Aye	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			
Rick Green, Place 2	X			
Jimmy Stanford, Place 3	X			
Tamara Payne, Place 4	X			
Dan McClendon, Place 5	X			
Ronnie Johnson, Place 6				X

FINAL READING - SEPTEMBER 13, 2021

The motion to approve this Ordinance was made by TAMARA PAYNE
 and seconded by RICK GREEN, and the Ordinance was passed
 and approved by the vote [AYE 5 - NAY 0]:

	Aye	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			
Rick Green, Place 2	X			
Jimmy Stanford, Place 3				X
Tamara Payne, Place 4	X			
Dan McClendon, Place 5				X
Ronnie Johnson, Place 6	X			



[Signature]
 Chris Fletcher, Mayor
 City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM & LEGALITY:

[Signature]
 Amanda Campos, City Secretary

[Signature]
 E. Allen Taylor, Jr., City Attorney
 BY MAT KIGITZKI
 DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, LEVYING THE AD VALOREM PROPERTY TAX OF THE CITY OF BURLESON, TEXAS, FOR THE YEAR 2021, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY ON JANUARY 1, 2021, AND ADOPTING A TAX RATE OF \$0.6859 PER \$100 OF VALUATION FOR 2021; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL MAINTENANCE AND OPERATION EXPENSES AND FOR PAYMENT OF INTEREST AND PRINCIPAL ON OUTSTANDING CITY OF BURLESON DEBT; PROVIDING FOR ENFORCEMENT OF COLLECTIONS; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, notice of the tax rate and public hearing on the tax rate was published on August 25, 2021 in the *Fort Worth Star-Telegram*, in accordance with state law; and

WHEREAS, notice of the tax rate and public hearing on the tax rate was posted on the City of Burleson's Internet website in accordance with state law; and

WHEREAS, the City Council of the City of Burleson (the "City") held a public hearing on the proposed tax rate, and such public hearings were held on September 7, 2021, prior approval of such dates being hereby ratified and confirmed by the City Council, and all those wishing to speak on the tax rate were heard; and

WHEREAS, this Ordinance sets a tax rate of \$0.6859 per \$100 of valuation that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in 2020; and

WHEREAS, the City Council has studied tax rate of \$0.6859 per \$100 of valuation and listened to the comments of the taxpayers at the public hearings held therefore, and has determined that the 2021 tax rate of tax rate of \$0.6859 per \$100 of valuation is in the best interest of the City.

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

Section 1

That all of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

Section 2

By authority of the Charter of the City of Burleson, Texas, and the laws of the State of Texas, there is hereby levied and adopted for the tax year 2021, on all taxable property situated within the corporate limits of the City of Burleson, Texas, on January 1, 2021, a tax rate of \$0.6859 for each \$100 of taxable value.

Section 3

Of the total tax rate, \$0.4974 for each \$100 of taxable value is hereby included, adopted and shall be distributed to fund maintenance and operation expenditures of the City in accordance with Section 26.05(a)(2) of the Texas Property Tax Code and any other applicable laws. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.50.**

Section 4

Of the total tax rate, \$0.1885 for each \$100 of taxable value is hereby included, adopted, and shall be distributed to pay the City's debt service as provided by Sections 26.04(e)(3)(C) and 26.05(a)(l) of the Texas Property Tax Code and any other applicable laws.

Section 5

The City Manager, or the City Manager's designee, shall notify the tax assessor-collectors of Johnson and Tarrant counties of the ad valorem tax rate adopted by the City in this Ordinance before September 30, 2021.

Section 6

The City Manager, or the City Manager's designee, shall include the following statement on the homepage of the City's Internet website: **THE CITY OF BURLESON, TEXAS, ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.50.**

Section 7

For enforcement of the collection of taxes hereby levied the City of Burleson shall have available all rights and remedies provided by law.

Section 8

That any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict herewith.

Section 9

That if any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 10

That the necessity of adopting and approving a proposed budget for the next fiscal year as required by the laws of the State of Texas requires that this Ordinance shall take effect immediately from and after its passage, and it is accordingly so ordained.

Section 11

The City Council finds at that meeting adopting the Budget there was a quorum present and finds further that said meeting was held in accordance with the provisions of Texas Government Code § 551.001, et. seq.

Section 12

The City Secretary is hereby directed to record this Ordinance and the vote to adopt the Budget.

PASSED AND APPROVED:

FIRST READING - SEPTEMBER 7, 2021

The motion to approve this Ordinance was made by TAMARA PAYNE and seconded by VICTORIA JOHNSON, and the Ordinance was passed and approved by the vote [AYE 6 - NAY 0]:

	Ave	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			

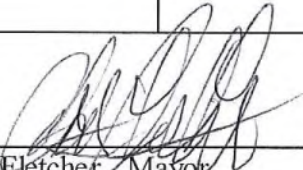
Rick Green, Place 2	X			
Jimmy Stanford, Place 3	X			
Tamara Payne, Place 4	X			
Dan McClendon, Place 5	X			
Ronnie Johnson, Place 6				X

FINAL READING - SEPTEMBER 13, 2021

The motion to approve this Ordinance was made by RICK GREEN
and seconded by TAMARA PAYNE, and the Ordinance was passed
and approved by the vote [AYE 6 - NAY 0]:

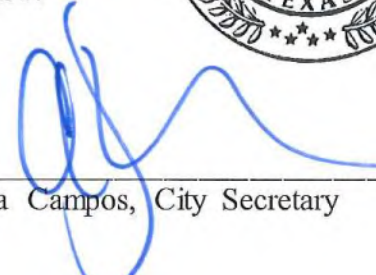
	Aye	Nay	Abstain	Absent
Chris Fletcher, Mayor	X			
Victoria Johnson, Place 1	X			
Rick Green, Place 2	X			
Jimmy Stanford, Place 3				X
Tamara Payne, Place 4	X			
Dan McClendon, Place 5	X			
Ronnie Johnson, Place 6	X			






Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:



Amanda Campos, City Secretary

APPROVED AS TO FORM & LEGALITY:



E. Allen Taylor, Jr., City Attorney
BY: MATT RIBBICKI
DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, PROVIDING FOR A RESIDENTIAL HOMESTEAD EXEMPTION FROM THE AD VALOREM PROPERTY TAX OF THE CITY OF BURLESON, TEXAS, FOR THE 2022 TAX YEAR AND ALL FUTURE YEARS UNLESS REVISED; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; INCORPORATING THE RECITALS; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Burleson, Texas (the "City") is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the Texas Tax Code provides that the City Council may exempt from ad valorem taxation up to twenty percent (20%) percent of the appraised value of a residential homestead; and

WHEREAS, Section 11.13(n) of the Texas Tax Code states that if the exemption percentage set by the City produces an exemption in a tax year of less than \$5,000 when applied to a particular residential homestead, the taxpayer is entitled to an exemption of \$5,000 of the appraised value; and

WHEREAS, the City Council must adopt a homestead exemption before July 1st of the tax year the exemption is effective; and

WHEREAS, the City Council desires to adopt a residential homestead ad valorem tax exemption pursuant to Section 11.13 of the Texas Tax Code for the tax year 2022 and all future years, unless such exemption is amended by City Council.

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

Section 1

In addition to any other exemptions provided by state law or City ordinance, the owner of a residence homestead who makes application therefore shall be entitled to an exemption for the 2022 tax year and all future tax years, unless revised, from City ad valorem taxation of an amount equal to the sum of one percent (1%) of the appraised value.

Section 2

Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict herewith.

Section 3

If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 4

All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 5

It is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 6

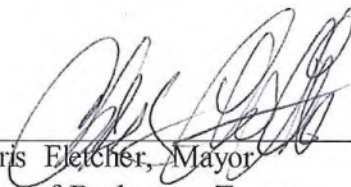
This ordinance shall become effective immediately upon its passage and approval.

PASSED AND APPROVED:

First Reading: the 7 day of September, 20 21.

Final Reading: the 13 day of September, 20 21.

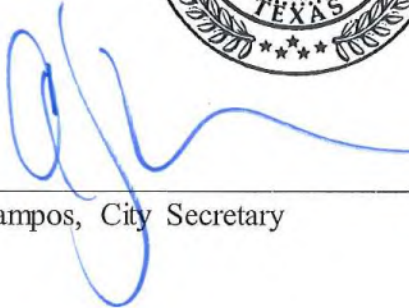




Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM & LEGALITY:



Amanda Campos, City Secretary



E. Allen Taylor, Jr., City Attorney

**BY: MATRIBITZEL
DEPUTY CITY ATTORNEY**

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, APPROVING THE 2021 TAX ROLLS; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Burleson, Texas (the "City") received the certified 2021 tax rolls of the City of Burleson; and

WHEREAS, the City desires to approve the tax rolls in accordance with state law.

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

Section 1

That the City Council hereby approves the 2021 tax rolls of the City of Burleson, Texas, which will result in a tax levy in the estimated amount of \$26,514,526.73 based on the Certified Appraisal Rolls as approved and provided by the Appraisal Review Boards of the Johnson Central Appraisal District and the Tarrant Central Appraisal District.

Section 2

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 3


This ordinance shall become effective immediately upon its passage and approval.

PASSED AND APPROVED:

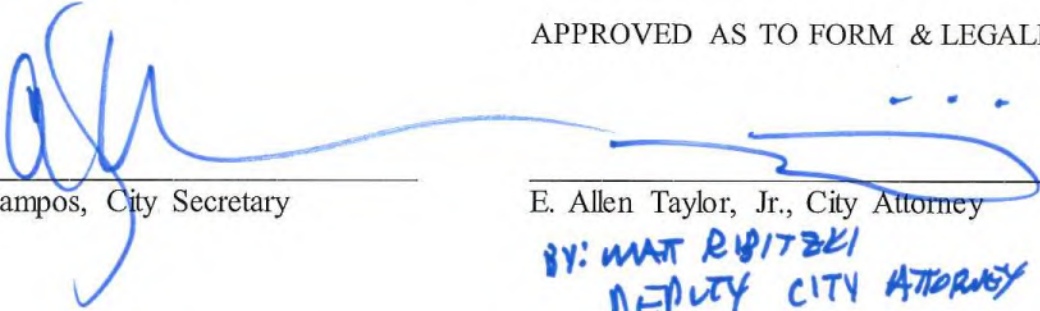
First Reading: the 7 day of September, 2021.

Final Reading: the 13 day of September, 2021.




Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:



Amanda Campos, City Secretary

APPROVED AS TO FORM & LEGALITY:

E. Allen Taylor, Jr., City Attorney

BY: MAT RIBITZKI
DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, PROVIDING A NEW SCHEDULE OF FEES; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City of Burleson, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Council passed an ordinance on September 14, 2020, which, among other things, provided a fee schedule that contained a list of all fees charged by the City of Burleson (save and except water and wastewater impact fees which are wholly contained in a separate ordinance); and

WHEREAS, the fee schedule needs to be amended to provide for a fees effective for the 2021-2022 fiscal year; and

WHEREAS, the proposed amended fee schedule is attached hereto as Exhibit "A" and incorporated as part of this Ordinance (the "Incorporated Fee Schedule"); and

WHEREAS, such fee schedule is intended to repeal and replace existing fees in conflict with the Incorporated Fee Schedule, save and except water and wastewater fees, trash, recycling, and garbage collection rates, and impact fees, which are wholly contained in a separate ordinances; and

WHEREAS, the City Council desires that the Incorporated Fee Schedule repeal and replace the current fee schedule; and

WHEREAS, the City Council has determined that the adopting the Incorporated Fee Schedule is in the best interest of the City.

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

Section 1

The City of Burleson here by adopts the Incorporated Fee Schedule (attached hereto as Exhibit "A" and incorporated herein for all purposes), and such Incorporated Fee Schedule shall repeal and replace the any previous fee schedule.

Section 2

That all of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 3

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 4

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 5

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 6

This ordinance shall be in full force and effect October 1, 2021 and after its passage and publication as provided by law.

PASSED AND APPROVED:

First Reading: the 7 day of September, 20 21.

First Reading: the 13 day of September, 20 21.



Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

Amanda Campos, City Secretary

APPROVED AS TO FORM & EQUALITY:

E. Allen Taylor, Jr., City Attorney

BY: MAT R10172K1
DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE ESTABLISHING RATES TO BE CHARGED FOR WATER AND WASTEWATER SERVICE IN THE CITY OF BURLESON; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City of Burleson, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Council passed an ordinance in September of 2020 which, among other things, provided rates to be charged for water and wastewater service; and

WHEREAS, the rates for water and wastewater may be amended from time to time as provided by Section 82-3 of the City of Burleson Code of Ordinances; and

WHEREAS, the City Council desires set new rates for water and wastewater service; and

WHEREAS, the City Council has determined that adopting the rates for water and wastewater service as set forth herein is in the best interest of the City.

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

Section 1

The base water rates per meter size shall be as follows:

3/4"	\$ 15.56
1"	\$ 22.41
1.5"	\$ 42.19
2"	\$ 62.18
3"	\$149.55
4"	\$ 249.26
6"	\$ 497.41
8"	\$ 745.56
10"	\$ 991.51
12"	\$1,144.90

Section 2

In addition to the base water rate per meter size, the water rates for all areas of the City are as follows:

(1) 1 gallon to 10,000 gallons

Meter Size

Charge

all

\$4.76/1000 gallons

(2) 10,001 gallons to 20,000 gallons

Meter Size

Charge

all

\$5.75/1000 gallons

(3) Over 20,000 gallons

Meter Size

Charge

all

\$6.57/1000 gallons

(4) Gas Well Drilling

Meter Size

Charge

all

\$13.55/1000 gallon

Section 3

The base wastewater rate shall be as follows: \$19.16/month.

Section 4

The wastewater volume rates are as follows:

Residential

Residential wastewater volume will be determined as the average of water consumption billed in the months of January, February, and March up to a maximum of 12,000 gallons. If a customer has not established an average for these three months, wastewater volume will be determined as the citywide residential average for those months.

The rate applied to this volume will be \$5.32 per 1,000 gallons.

Maximum wastewater charge to residential customers using wastewater services only:

Maximum residential wastewater rate: \$83.00

Commercial

All usage: \$5.32 per 1000 gallons

Abnormal Sewage Surcharge

Commercial customers whose discharge is found to qualify under the abnormal sewage ordinance will be surcharged according to the following rates:

Biochemical Oxygen Demand (BOD) \$0.4407 per pound

Total Suspended Solids (TSS) \$0.2649 per pound

Section 5

That all of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 6

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such

unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 7

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 8

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 9

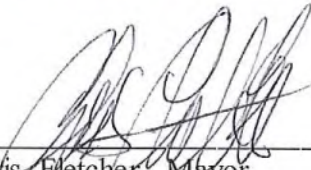
This ordinance shall be in full force and effect October 1, 2021 and after its passage and publication as provided by law.

PASSED AND APPROVED:

First Reading: the 7 day of September, 2021.

First Reading: the 13 day of September, 2021.

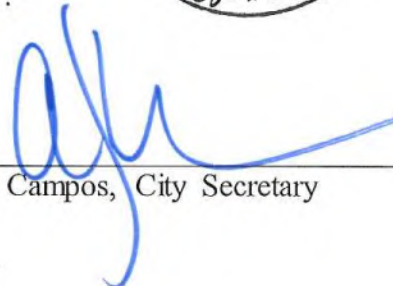




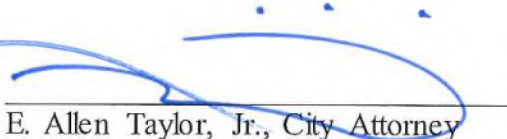
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM & EQUALITY:



Amanda Campos, City Secretary



E. Allen Taylor, Jr., City Attorney
BY: MAT RIBITZKI
DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE ESTABLISHING RATES TO BE CHARGED FOR THE COLLECTION AND DISPOSAL OF RESIDENTIAL AND NON-RESIDENTIAL SOLID WASTE, RECYCLABLES AND TRASH WITHIN THE CITY OF BURLESON; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; DECLARING AN EFFECTIVE DATE; AND FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the City of Burleson, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the City Council previously passed an ordinance, which, among other things, provided a set of fees for solid waste, recyclables, and trash collection; and

WHEREAS, the fees for solid waste, recyclables, and trash collection need to be amended and may be amended in accordance with Section 82-93 of the City of Burleson Code of Ordinances; and

WHEREAS, the City Council desires set fees for solid waste, recyclables, and trash collection for the upcoming fiscal year; and

WHEREAS, the City Council has determined that adopting the fees for solid waste, recyclables, and trash collection set forth herein is in the best interest of the City.

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

Section 1

The monthly charge for gathering and removal of all solid waste (as defined in Section 82-81 of the Code of Ordinances of the City of Burleson, Texas) for residential and non-residential units within the corporate limits of the City of Burleson shall be as follows:

- (1) Residential Unit exclusive of sales tax and applicable state fees:

Waste Collection	\$13.50	2X/Week
Recycling	\$ 2.50	
Admin and Overhead	\$ 1.00	
Franchise Fee	\$ 1.20	
<hr/>		
Total	\$18.20	

- (2) Non-Residential Unit exclusive of sales tax and applicable state fees:

Minor Collection (10 bags or 1- 96 gallon container)		
Base Rate	\$16.88	2X/Week
Administration	\$ 3.50	
Franchise Fee	\$ 1.62	
Total	\$22.00	

Major Collection (20 bags or 2- 96 gallon containers)		
Base Rate	\$28.42	2X/Week
Administration	\$ 1.91	
Franchise Fee	\$ 2.43	
Total	\$32.76	

Section 2

That all of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 3

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

Section 4

This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Burleson, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

Section 5

That it is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 6


This ordinance shall be in full force and effect October 1, 2021 and after its passage and publication as provided by law.

PASSED AND APPROVED:

First Reading: the 7 day of September, 20 21.

First Reading: the 13 day of September, 20 21.

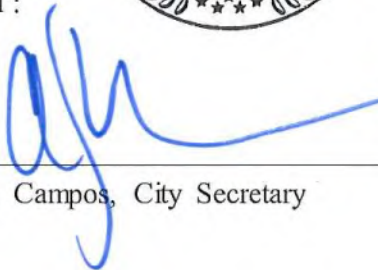




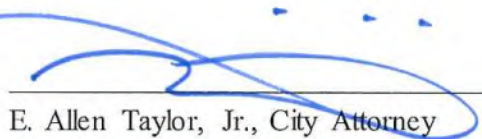
Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM & EQUALITY:



Amanda Campos, City Secretary



E. Allen Taylor, Jr., City Attorney
**BY: MATT RIBITZKI
DEPUTY CITY ATTORNEY**