

THE CITY OF
BURLESON
TEXAS



ANNUAL OPERATING ADOPTED BUDGET FY 2023/2024

THE CITY OF
BURLESON
TEXAS

City of Burleson Fiscal Year 2023-2024 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$2,134,839, which is a 8.8 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 \$1,485,617.

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

FOR: *Chris Fletcher, Victoria Johnson, Phil Anderson, Ronnie Johnson, Larry Scott, Dan McClendon, Adam Russell*

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

| | 2023-2024 | 2022-2023 |
|---|------------------|------------------|
| Property Tax Rate: | \$0.6325/100 | \$0.6572/100 |
| No-New-Revenue Tax Rate: | \$0.5936/100 | \$0.6218/100 |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.4254/100 | \$0.4550/100 |
| Voter-Approval Tax Rate: | \$0.6724/100 | \$0.6971/100 |
| Debt Rate: | \$0.1923/100 | \$0.1923/100 |

Total debt obligation for City of Burleson secured by property taxes: \$61,154,257



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Burleson
Texas**

For the Fiscal Year Beginning

October 01, 2022

Christopher P. Morill

Executive Director

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Introduction & Overview

THE CITY OF
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Memo

To: Honorable Mayor and Members of the City Council

From: Tommy Ludwig, City Manager

Date: October 31, 2023

Re: Fiscal Year 2023-2024 Adopted Budget

The proposed budget was submitted to City Council, August 9, 2023. Following the Public Hearing, the City Council adopted the FY 23/24 budget on September 11, 2023. At this time, the City Council approved an appropriation with the recently awarded SAFER Grant which modified the General Fund budget to \$61,352,506, and offsetting revenues increased to \$59,651,098. The following table displays the proposed budget for the General Fund as presented and the adopted budget for comparison.

| <u>Fund Name</u> | <u>Proposed</u> | <u>Adopted</u> | <u>Change</u> |
|------------------|-----------------|----------------|---------------|
| General Fund | \$60,177,250 | \$61,352,506 | \$1,175,256 |

Detailed changes to the General Fund:

- The Staffing for Adequate Fire and Emergency Response (SAFER) grant through FEMA was received, the grant funding allows the FY 23/24 budget to provide for:
 - Nine (9) firefighters at a cost of \$1,175,256

Additional changes:

- The expansion of the Police and Public Safety Communication Facility was originally included in the 2022 GO Bond election. The Facility’s expansion will be supplemented with additional Certificate of Obligation bonds to address construction cost escalation.
- The City Council received a presentation of the FY 23/24 Strategic Plan during the July 10, 2023 Council meeting. The City Council formally approved the updated Strategic Plan along with the budget in September.
- The FY 23/24 budget was adopted using the existing organization and reporting structure at that time. Since that time, an organizational assessment has been completed, and a new organizational and reporting structure was implemented effective October 2nd. The new structure is designed to respond to the significant growth and change the City has been and will continue to experience.

- The Parks Capital Improvement Plan adopted on September 11, 2023 was later realigned at the September 18, 2023 Council meeting, to address additional maintenance items at Bailey Lake, the BRiCk, and Chisenhall.



City Manager's Budget Message

August 11, 2023

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 Fiscal Year (FY) 2023/24 Proposed Budget has also been developed in the context of a five-year financial plan. This approach aims to ensure that decisions made today are financially sustainable in the future.

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

Takeaways

1. Lower tax rate

For the fifth straight year, the property tax rate is being reduced. The proposed tax rate of \$0.6325 is \$0.0247 lower than last year's rate of \$0.6572. Since 2019, the rate has been reduced over ten (10) cents, from \$0.7350 (2019) to \$0.6325 (2024).

2. Homestead exemption

Last year's budget included a two percent (2%) homestead. The proposed budget this year includes a three percent (3%) homestead exemption in FY 2024, which will be increased one percent (1%) each year thereafter until the city reaches a five percent (5%) homestead exemption.

3. Street, Traffic and Infrastructure Improvements

The Capital Improvement Program (CIP) proposes \$28.2M in street, traffic and

infrastructure improvements. Including the continuation of voter-approved 2022 bond projects and the Lakewood Boulevard extension that will provide a direct route to Chisholm Trail Parkway and Hooper Business Park.

In the five-year CIP, the budget includes over \$101.3 in funds for street, traffic and sidewalk improvements.

4. Public Safety Enhancements

The budget recommends the addition of one (1) new police lieutenant and one (1) crime prevention/public engagement specialist. Police budget enhancements also include new body-worn and in-car cameras, tasers and duty handgun replacements for officers.

The Fire/EMS department has applied for the Staffing for Adequate Fire and Emergency Response (SAFER) grant through FEMA. If the grant is received, the grant funding will allow this year's budget to provide for nine (9) firefighters, one (1) battalion chief and one (1) lieutenant position. If the grant is not received, the proposed budget will add three (3) additional firefighters. Announcement of the grant is expected in September 2023.

The proposed budget recommends funding Bluetooth face pieces that provide direct communication through fire helmets during emergencies for the city's firefighters. Also included in the budget is the replacement of a fire rescue vehicle.

The budget also allocates funding for the police headquarters expansion and renovations for Fire Station 1.

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):

- High Performing City Organization
- Dynamic and Preferred City
- Beautiful, Safe and Vibrant Community
- Great Place to Live

The city council received a presentation of the FY 23-24 Strategic Plan during the July 10, 2023 council meeting. City council will be asked to formally approve the updated Strategic Plan along with the budget in September.

Organizational Efficiency

The proposed budget incorporates several organizational efficiency initiatives to achieve the strategic items outlined above effectively. The items below have been implemented over the past year or will be implemented in the upcoming year to provide the highest level of customer service while utilizing facility space and staff resources cost-effectively.

- **In-house Training:** Public Works has begun administrating Commercial Driver License training needed for their operations in-house instead of utilizing third-party training, which provides a \$60,000 cost savings annually. Public Works will also move water/sewer training in-house, saving \$20,000 in FY 23/24.
- **Equipment Evaluation:** Departments continues to evaluate their equipment and search for the most efficient product at the best price.
 - **Police:**
 - Transitioning to Kenwood two-way radios saved \$95,000 in FY 22/23.
 - Providing officers with city-issued phones and discontinuing cell phone allowances saves \$12,000 annually.
 - Changing how graphics are applied to police vehicles saves \$1,567 per unit – \$15,670 in FY 22/23 and continued savings as other vehicles are updated.
 - **Parks and Recreation:**
 - Installing LED lighting in parks and recreation facilities to lower energy costs.
 - Transitioning five acres to ‘no mow’ areas reduces \$3,000 annually from the city’s mowing contract.
- **Enhanced Customer Service:** Providing the highest customer service is a priority for the city. Several changes have been implemented to improve both internal and external customer service.
 - **Municipal Court:** Transited all citation entries to one court clerk, allowing the defendant to access case files within two business days from the date of the offense.
 - **Public Works:**
 - Saved \$300,000 by completing water meter testing in-house instead of hiring a third-party for the Advanced Metering Infrastructure (AMI) and Automated Meter Reading (AMR) feasibility study.

- Transitioning water meter technicians from the utility billing division to public works improves water-related issue response times.
 - Streamlining janitorial and mail services allowed one facility technician to focus on facility maintenance reducing the need for additional staff.
 - Certifying all applicable staff as HVAC specialists improves the facilities division's ability to promptly complete needed repairs and projects.
 - **Fire:** Certified all battalion chiefs as fire investigators to provide quicker initial fire investigation and decrease overtime that may occur by calling in a fire marshal or arson investigator.
 - **Police:** Reclassified the crime prevention specialist from a patrol position saving approximately \$25,682.
 - **Development Services:**
 - Implemented a citizen self-service portal, increasing efficiency in submitting building permit applications and plans, paying fees, and requesting inspections.
 - Implemented an interactive inspection map for customers to view online to provide a transparent view of the permitting process.
 - In the upcoming budget year a self-service portal will be implemented for planning and development permits and fees.
-

Financial Sustainability

In addition to organizational efficiencies and process improvements, significant attention has been given to the overall financial sustainability of the organization.

The FY 2023/24 budget maintains strong fund balances and reserves. Per city policy, a minimum of twenty (20) percent fund balance is required for the city's major funds. This budget also includes a 5-year projection to ensure today's decisions are financially viable in the future.

This upcoming budget year, the city will establish forecasting plans for future positions and operational budget enhancements.

2022 Bond: Investments in Public Infrastructure and Facilities

In May 2022, the voters approved an \$86 million bond program. The proposed budget includes funding for many of the approved projects. Below is a list of projects that will begin in FY 2023/24.

- **Alsbury Boulevard: Hulen Street to County Road 1020 (Phase 2):** Design and construction for the extension of Alsbury Boulevard from Hulen Street to CR 1020. Total cost \$6,434,496
 - **Neighborhood Street Rebuild:** Full-depth rebuild of pavement for streets throughout the city. Total cost \$750,000.
 - **Sidewalk Program¹:** Design and construction of sidewalks throughout the city in coordination with the Master Mobility Plan and the Parks Masterplan. Total cost \$1,216,946.
 - **Police Station:** Expansion of the current police department headquarters, including a dedicated public safety communications area, training space for officers and additional evidence and equipment storage areas. The proposed budget allocates \$2,800,000. (Total cost \$36,417,000).
 - **Hulen Intersection/Road Expansion:** Design and construction for intersection improvements at Hulen Street and Wilshire Boulevard. Total cost \$2,000,000.
 - **Elk Drive, Hillside Drive & FM 931:** Design and construction for intersection and sidewalk improvements. Total cost \$1,036,509
 - **SH 174 Widening:** Schematic and environmental cost for the expansion of SH 174 to six lanes. **Total Cost: \$930,000**
1. Staff has submitted for TxDOT's 2023 Transportation Alternatives Set-Aside (TA) grant. If received the grant will fund the sidewalk program and complete the necessary connections to fulfill the ten-mile bike/pedestrian loop around the city.

Public Safety Enhancements

Police Department: In 2022, Matrix Consulting completed a comprehensive staffing analysis for personnel needs with a twenty-year projection. The FY 2023/24 proposed budget includes funding for two (2) of the recommended positions from the staffing analysis and equipment as follows:

- One (1) new police support lieutenant and vehicle is budgeted for \$336,373. This position will assist the support services bureau and be responsible for a variety of administrative duties.
- One (1) new crime prevention/public engagement specialist is budgeted for \$111,928. This position will assist with community engagement and volunteer programs and allow the police department to reassign one community resource officer to the Stop the Offender Program (STOP).

- Ninety (90) Axon body-worn cameras will allow for streamlined operations and high-resolution evidence from any angle. The total cost is \$242,974.
- Forty-eight (48) Axon in-car cameras will elevate the current in-car dash cameras to provide integrated automatic license plate readers and other enhancements. The total cost is \$146,632.
- Seventy-four (74) Axon Taser 10 provides a larger maximum range to allow officers more time and space to de-escalate and resolve conflicts. The total cost is \$67,337.
- Firearms replacement that will transition end-of-life duty handguns from .40 caliber to a 9mm platform with a reflex (red dot) sight and weapon-mounted light to increase accuracy and confidence in the weapon system significantly. The total cost is \$134,620, including the purchase of the weapons, training and ammunition and the savings from the salvage value of the former .40 caliber duty weapons.

Fire Department: To enhance Fire and Emergency Medical Services (EMS), the FY 2023/24 proposed budget includes funding for the following positions and enhancements:

- If the Staffing for Adequate Fire and Emergency Response (SAFER) grant through FEMA is received, the grant funding will allow the FY 23/24 budget to provide for:
 - Nine (9) firefighters at a cost of \$1,175,256
 - One (1) battalion chief budgeted at \$166,417.
 - One (1) lieutenant position for a cost of \$138,213.
- If the grant is not received, the proposed budget will add three (3) additional firefighters for a cost of \$391,752
- The proposed budget recommends funding for Bluetooth face pieces for a total cost of \$64,000, providing direct communication through fire helmets during emergency situations for fire/ems personnel.
- Also included in the budget is the replacement of a fire rescue vehicle. The vehicle is currently on the replacement schedule and primarily funded by the current equipment replacement fund. However, \$30,000 from General Fund will be added to outfit the vehicle that will provide material and equipment for medical care to victims.

Employee Compensation and Benefits

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

- **Public Safety Pay Step Plan:** Police and fire sworn positions (full-time and part-time) will receive a three (3) percent annual step placement increase on October 1, 2023, at the cost of \$479,397.
- **Merit Increases:** All other employees are budgeted to receive an average of 3.5% merit increase effective October 1, 2023, at the cost of \$934,311 for non-sworn positions.
- **Market Adjustments:** Equity adjustments for targeted positions throughout the city that are difficult to fill or that are below market value is budgeted for a total cost of \$426,772.
- **Health Insurance:** City contributions to the Health Insurance Fund will increase by 5% for an estimated amount of \$269,376. Premiums will not increase in FY 2024. A minimal dental coverage buy-up option will be offered to increase employees' annual and orthodontia benefits.

Economic Development

- **Craftmasters Flagship Campus and Corporate Headquarters:** The 62-acre construction trade skill school in Hooper Business Park entered into an economic development agreement with the city in 2023. The campus, with a minimum enrollment of 5000 students by 2031, is projected to bring a capital investment of \$90 million by the 2026 tax year. The corporate headquarters will add an additional \$25 million in capital investment by the 2029 tax year.
- **Entertainment:** Alley Cats has begun construction on their entertainment venue in Burlison. The venue will bring bowling, arcade, laser tag, mini-golf, go-carts and other attractions to the community and is expected to open in the summer of 2024.
- **Ellison Street Development:** Heim BBQ and Razzoo's Cajun Café are projected to open in the fall of 2023.
- **Wilshire/Summercrest Boulevards Development:** Retail Connections and its investment partners will demolish the vacant building located at the corner of Wilshire and Summercrest Boulevards and bring new to-market users, including Fatburger, Coolgreens and Hawaiian Bros Island Grill on the two-acre corner lot.
- **Chisholm Summit Master Planned Community:** Ongoing infrastructure improvements are anticipated over several years. The development includes an estimated taxable value of \$1.15 billion, covering 915 acres with 3,000 residential units, over 10 miles of interconnected trails and 102 acres of dedicated parkland. This development is expected

to generate a net benefit of \$3 million yearly for the city above service delivery costs at build-out.

Other Notable Budget Items

Public Works

Capital Division

The capital division supports the city's capital improvement plan, including continuation of the voter-approved 2022 Bond projects. Two (2) new engineering positions for a total cost of \$358,090 have been recommended for the capital team to facilitate, oversee and design upcoming projects.

Funding for the positions is supported through reimbursements from tax-supported and self-supported capital projects, not the city's general fund.

Fleet

Two (2) full-time auto technicians are being proposed in the upcoming budget to support the new ambulance operations and general government fleet for \$202,548. The funding for the positions are made possible by contributions from operating departments.

Facilities

A city-wide facility master plan for a total cost of \$250,000 is recommended in the FY 23-24 to provide a strategic direction for the city's existing and future buildings. The plan will assist in identifying spacing needs for city facilities in the next twenty plus years along with facility operations efficiencies and staff projections.

Streets/Drainage/Facilities

A reorganization of facilities, streets and drainage divisions for a total cost of \$52,468 is proposed to better utilize staff time, assist in career growth for public works staff and provide succession planning for critical positions.

Water and Wastewater

The budget proposes \$200,000 in sewer system improvements for preventative maintenance versus reactive maintenance at a higher cost and \$200,000 for water system improvements that will conduct a secondary water source feasibility study to determine a feasible secondary water source for the city in an effort to provide resiliency for the city's water source. A staff reorganization in the water and sewer division is proposed to provide entry-level supervision in both areas for \$77,194. The Water and Wastewater Fund provides the \$477,194 funding.

Parks and Recreation

Hidden Creek Golf Course

Various maintenance and amenities items, including tree mitigation and cart path repair, are being proposed along with one (1) full-time golf shop manager/assistant professional to help manage the golf course and continue to provide excellent customer service during a time of record round of play for a total cost of \$259,831 funded through golf and 4B fund.

Recreation

The Parks Performance Fund, proposes \$218,028 in various upgrades to the city's recreation center, including the women's locker room redesign and a protective gym floor cover.

Parks

In order to increase security at various city parks \$26,540 is budgeted to install cameras. An additional part-time maintenance worker will be added to support Mayor Vera Calvin Plaza for a total cost of \$19,343, funded from Tax Increment Financing (TIF) Zone #2. TIF #2 began in 2005 and includes 720 acres of the Old Town area. The proceeds from the TIF may only be used for improvements and operations within the TIF zone.

Other Departmental Highlights

Purchasing

One (1) full-time contract specialist to increase efficiency in the city's contracting processes by reducing turnaround time in the city's operations is being proposed for a total of \$101,129. Additional cybersecurity insurance is also included for a total of \$50,000.

Information Technology

Two (2) full-time employees for a total cost of \$209,790 have been recommended for the technology team to provide project management and support for the multiple technology projects within the city. GIS Enterprise Licensing for \$62,000 to enhance the city's mapping and analysis capabilities is also recommended.

Municipal Court

The budget includes \$65,882 for a full-time deputy municipal court clerk to assist with increased workload in the municipal court.

Library Services

Phase two of the library furniture replacement includes furniture for the meeting and conference room at a total cost of \$38,280.

Budget Funds Summary

The overall FY 2023/24 Proposed Budget for all funds is \$255.9 million and includes 476.05 full-time equivalents (FTE) positions. A comprehensive budget summary is attached in this document's accompanying Budget Overview section.

The **total proposed tax rate** is \$0.6325 per \$100 of assessed valuation, which is \$0.0247 cents lower than the prior year. Of this amount, \$0.4402 is provided for maintenance and operations and \$0.1923 is provided for debt service.

The proposed budget provides funding for a net increase of 14.5 FTEs (22.5 if the SAFER grant is received) for all funds compared to the FY 2022/23 budget. The proposed changes include:

Public Safety: Police (2 full-time positions)

- One (1) Police Lieutenant (Support)
- One (1) Crime Prevention/Public Engagement Specialist

Public Safety: Fire/EMS (depending on SAFER grant funding: 11 full-time positions or 3 full-time positions)

If SAFER grant IS Received

- Nine (9) Firefighters
- One (1) Battalion Chief
- One (1) Lieutenant

If SAFER grant is NOT Received

- Three (3) Firefighters

Capital Program (2 full-time positions)

- Two (2) Capital Program Engineers

Hidden Creek Golf Course (1 full-time position)

- One (1) Golf Shop Manager/Assistant Pro

Technology (2 full-time positions)

- One (1) IT Project Manager
- One (1) Systems Administrator

Equipment Services (2 full-time positions)

- Two (2) auto technicians

Parks and Recreation (0.5 full-time position)

- 0.5 Maintenance Worker

General Government (2 full-time positions)

- One (1) Deputy Municipal Court Clerk
- One (1) Contract Specialist

Water and Wastewater Fund The proposed budget recommends a three (3) percent increase for both water and sewer utility services, the first rate increase since 2019. The five-year capital improvement program (CIP) for water projects is approximately \$48.8 million, and the five-year CIP for sewer projects is \$33.7 million.

IT Support Services Fund This fund supports city-wide information technology infrastructure and networks. This upcoming budget year, information technology will implement a variety of key projects including the continuation of the Enterprise Resource Planning (ERP), a Computer Aided Dispatch (CAD), a third data center location and upgrades to the police department’s body and car cameras. With the additional systems and required support, the budget includes a project manager and systems administration and funding for GIS enterprise licensing for \$271,790.

Parks Performance Fund The CIP includes several needed improvements to the BRiCk, such as replacing indoor pool sand filters for \$155,000 and remolding the recreation center’s entry way for \$487,000.

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 to create an additional classroom.
- **Hidden Creek Golf Course Fund** To continue to enhance the golf course \$25,000 for tee and wayfinding signage is budgeted and \$45,000 for turf improvements.

Downtown TIF (TIF #2) The budget includes a part time maintenance worker to perform 7 day coverage of plaza maintenance support \$19,343.

Capital Improvements Program (CIP) In addition to the projects approved by voters in the 2022 Bond Program (listed on pages 4-5), the city’s CIP includes funding the following projects in the FY 2023/24 budget:

- \$1.4 million for city hall renovations
- \$3.5 million for phase one of widening Alsbury Boulevard from Candler to Hulen Street
- \$2.06 million for the Village Creek Parkway expansion

In Conclusion

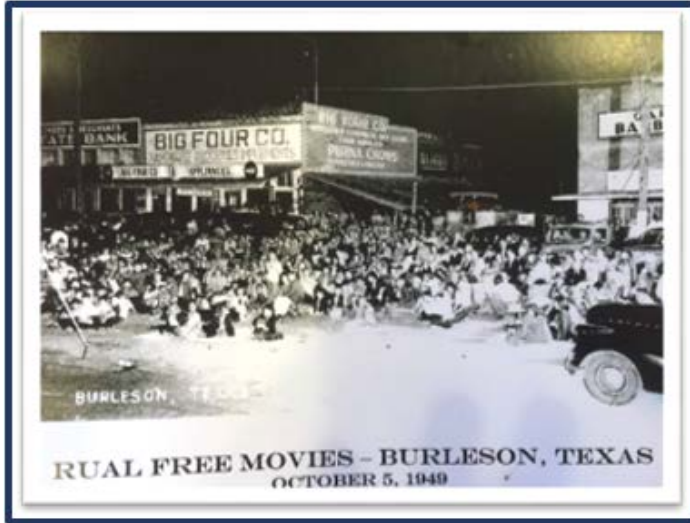
The input of the city council has been invaluable in preparing the FY 2023/24 Proposed Budget. I sincerely thank the city council members for their hard work and dedication to the citizens of Burleson. I also appreciate the feedback, analysis, and hard work of the City of Burleson employees in their 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 and financially sustainable for the future. With your continued support and the dedication of our staff, we will ensure quality services are delivered to our community.

Best regards,

Tommy Ludwig
City Manager

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 73% since the year 2000. According to the North Central Texas

| | |
|------------------------------------|-----------------|
| Population | 51,715 |
| Growth 2020-2023 | 4.85% |
| Retail Trade Area | 346,183 |
| Median Household Income | \$91,215 |
| Daytime Workers | 20,228 |
| Sales Tax Collection (2022) | \$27.82 |

Council of Governments, the 2023 population is estimated to be 51,715. New residential permits increased between FY2022 and FY2023 and the average home market value rose from \$277,858 in the year 2022 to \$331,442 in the year 2023.

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 2023, 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 increase Old Town 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 can be found on Hidden Creek Golf Course website. (<http://www.hiddencreekgc.com/>)

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
- Hot Sounds of Summer and Cool Sounds of Fall



Businesses are racing to Burleson to serve the growing population. According to the US Census Bureau, the median household income is \$91,215 with 95% of the population having graduated high school and over 27% with a Bachelor's degree or higher.

According to JobsEQ, the largest sector in the City of Burleson, TX is Retail Trade, employing 4,144 workers. The next-largest sectors in the region are Accommodation and Food Services (2,898 workers) and Educational Services (2,195).

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.



FISCAL YEAR 2023-2024 BUDGET OVERVIEW

The fiscal year 2023-2024 adopted operating budget for all funds totals \$160.3 million for revenues and \$159.6 million in operating expenditures. In addition to the operating budget, a five-year capital improvement plan is included in the adopted budget, with \$97.4 million budgeted for capital projects in the fiscal year 2023-2024. The overall budget for all funds, including capital projects, is \$256.9 million.

GENERAL FUND: REVENUES

For fiscal year 2023-24 adopted budget, total revenues are budgeted at \$59,651,098, a 10.9% increase over last year. The increase is primarily attributed to an 8.0% increase in property taxes and a 6.4% increase in sales tax revenue. Property and sales taxes make up 70.6% of the general fund revenues.

PROPERTY TAXES

Tax Valuation

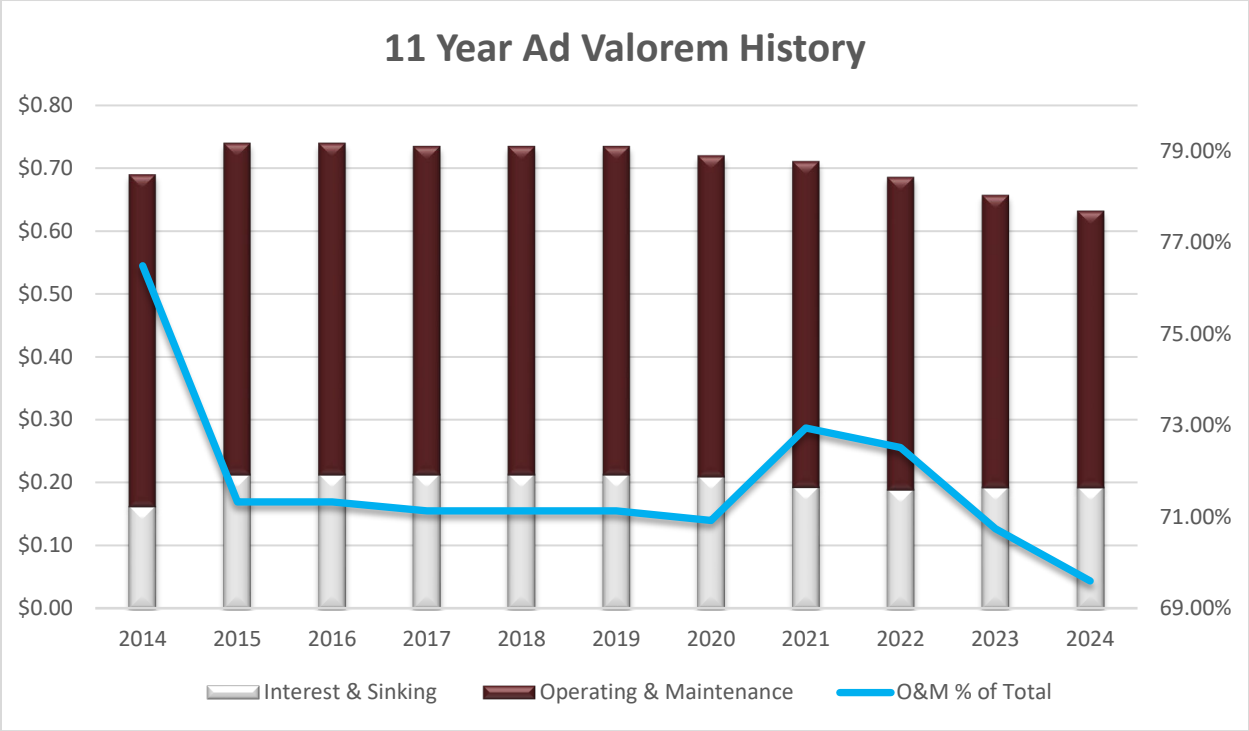
The city's 2023 property value, as certified by the Johnson County Appraisal District and Tarrant Appraisal District, is \$5,903,926,322, an increase of \$714,131,416 or 12.1% over 2022's \$5,189,794,906. This increase in value can be attributed primarily to rising valuations of existing properties, with an additional \$234,880,289 in new improvements added to the tax base. Total taxable value increased \$710,820,441 or 13.8% from last year's \$4,433,184,219 to \$5,144,004,660.

Tax Rate

The property tax rate in the adopted budget is \$0.6325, which is \$0.0247 less than the current rate of \$0.6572. The adopted rate is the lowest since FY 2007-2008

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 2023-24 is \$0.5936.

The chart on the next page shows the historical trend of the city's tax rate since FY 2014.



Operations & Maintenance Rate (O&M rate)

The adopted budget decreases the O&M rate from \$0.4649/\$100 value to \$0.4402/\$100 value.

Debt Service Rate (I&S rate)

The debt service rate did not change from FY 2022-2023 at a \$0.1923/\$100 value. This debt rate partly provides for the debt capacity to fund \$93.9 million dollars in public safety and street projects over the next five years. The debt rate is 30.4% of the total tax rate. The debt rate allows for the funding of general government capital improvement. As the city continues to grow and prosper, the debt rate provides for the construction of public infrastructure to meet the demands of that growth. The chart below compares rates across 12 comparable cities.

| JUSRISDICTION NAME | TAX RATE | M&O RATE | I&S RATE |
|---------------------------|-----------------|---------------------|---------------------|
| Fort Worth | \$0.7125 | \$0.5650 | \$0.1475 |
| Mansfield | \$0.6800 | \$0.4644 | \$0.2156 |
| Grand Prairie | \$0.6600 | \$0.4511 | \$0.2089 |
| Cedar Hill | \$0.6570 | \$0.4806 | \$0.1764 |
| Crowley | \$0.6452 | \$0.4997 | \$0.1455 |
| Cleburne | \$0.6405 | \$0.6107 | \$0.0298 |
| Burleson | \$0.6325 | \$0.4402 | \$0.1923 |
| Hurst | \$0.6140 | \$0.5137 | \$0.1003 |
| Arlington | \$0.5998 | \$0.4030 | \$0.1968 |
| Benbrook | \$0.5950 | \$0.5740 | \$0.0210 |
| North Richland Hills | \$0.5480 | \$0.3477 | \$0.2002 |
| Coppell | \$0.5187 | \$0.4418 | \$0.0769 |
| Eules | \$0.4600 | \$0.3708 | \$0.0892 |

Taxable Value of Average Residential Property

The taxable value of an average residential property in Burleson grew from \$253,812 in the tax year 2022 to \$282,966 in the tax year 2023, an 11% increase.

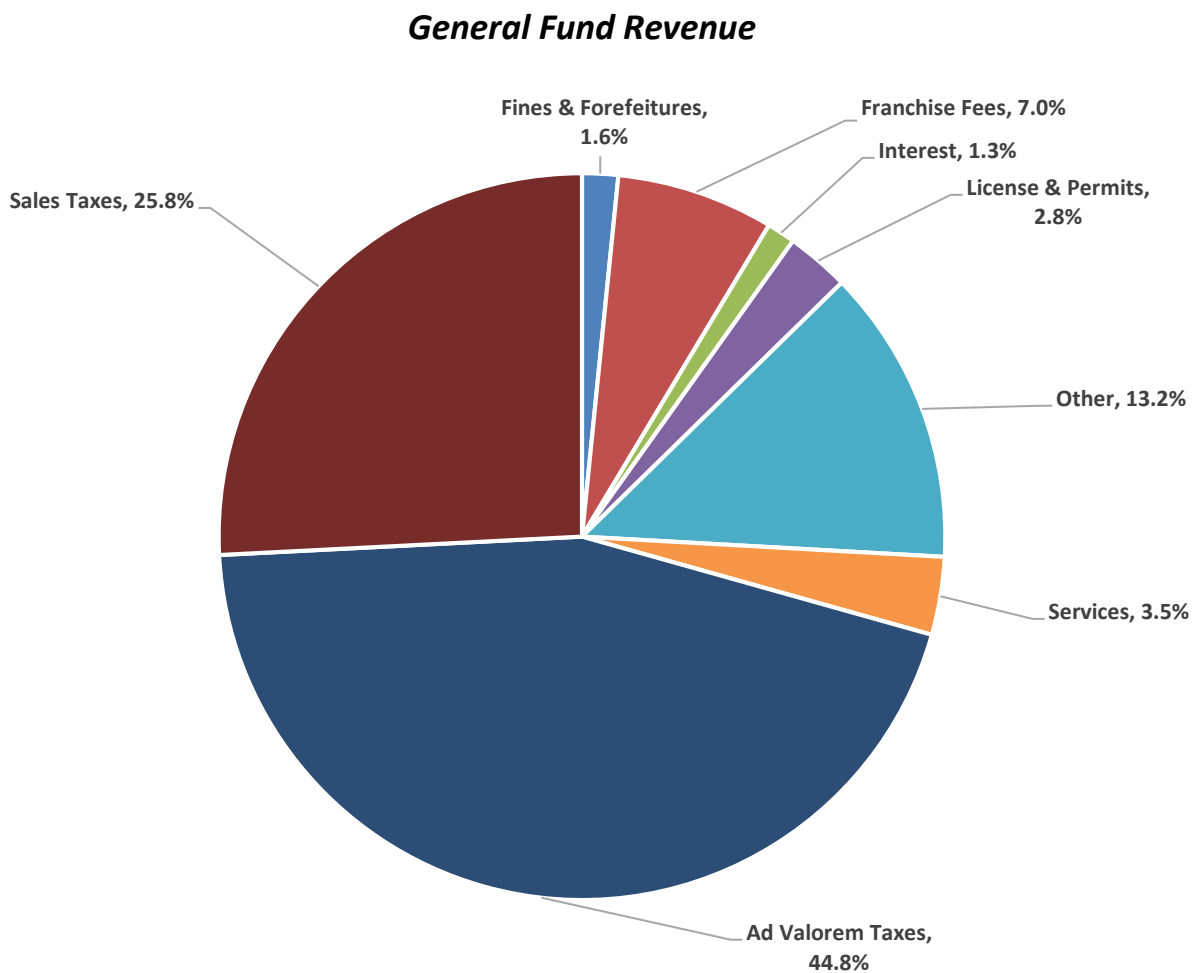
Property Tax Revenue

Overall, General Fund revenue from ad valorem (property) taxes is up \$1,970,080 (8.0%) from the current year to \$26,745,080. The tax levy on new value-added since the last appraisal totaled \$1.4 million. The value of properties subject to a tax ceiling has increased to \$809 million in 2023 from \$794 million in 2022. Frozen properties now account for 17% of the tax base.

SALES TAXES

Sales tax (not including \$206,130 in liquor tax) revenues are projected to increase \$442,377 a 3% increase to the current budget. Revenue from sales tax in FY 2023-2024 is projected at \$15,188,281, which is 25.8% of total revenue.

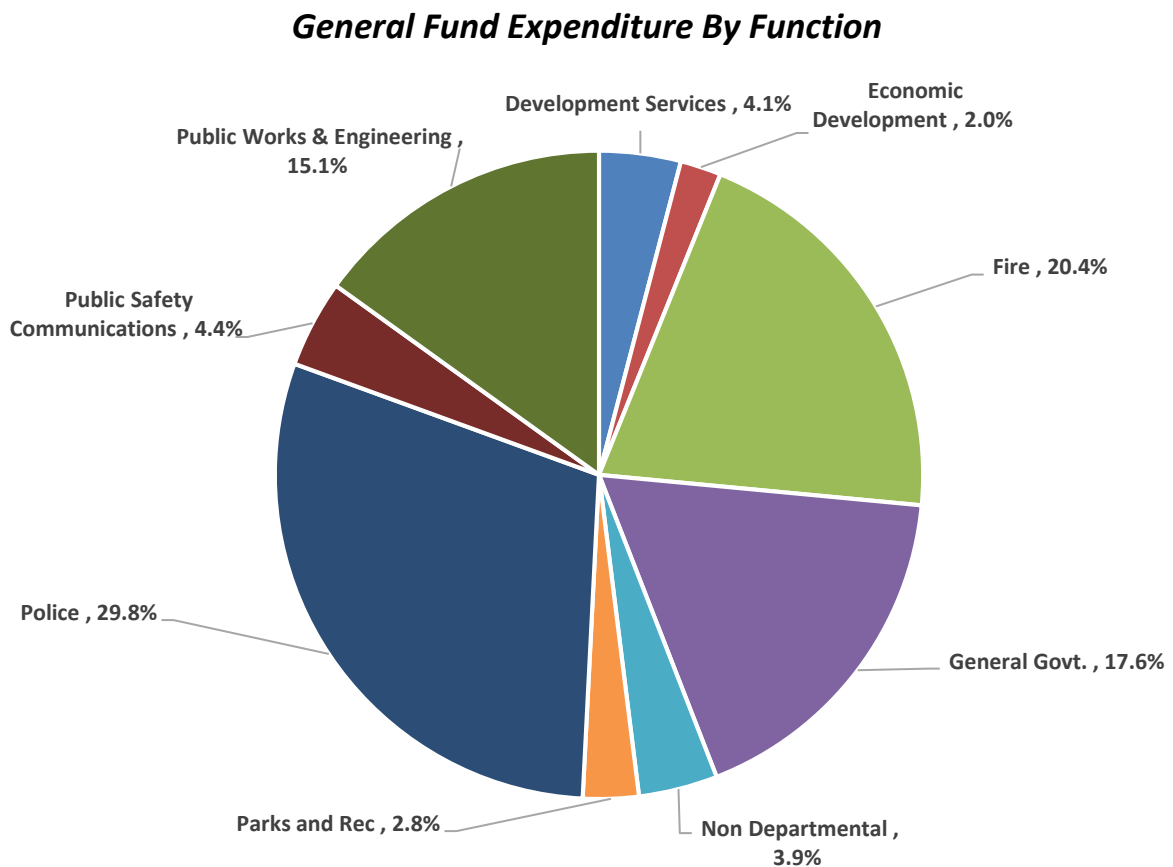
Combined, property and sales taxes will fund approximately 70.6% of General Fund revenue to fund the maintenance and operations expenses for FY 2024. The graph below illustrates this relationship.



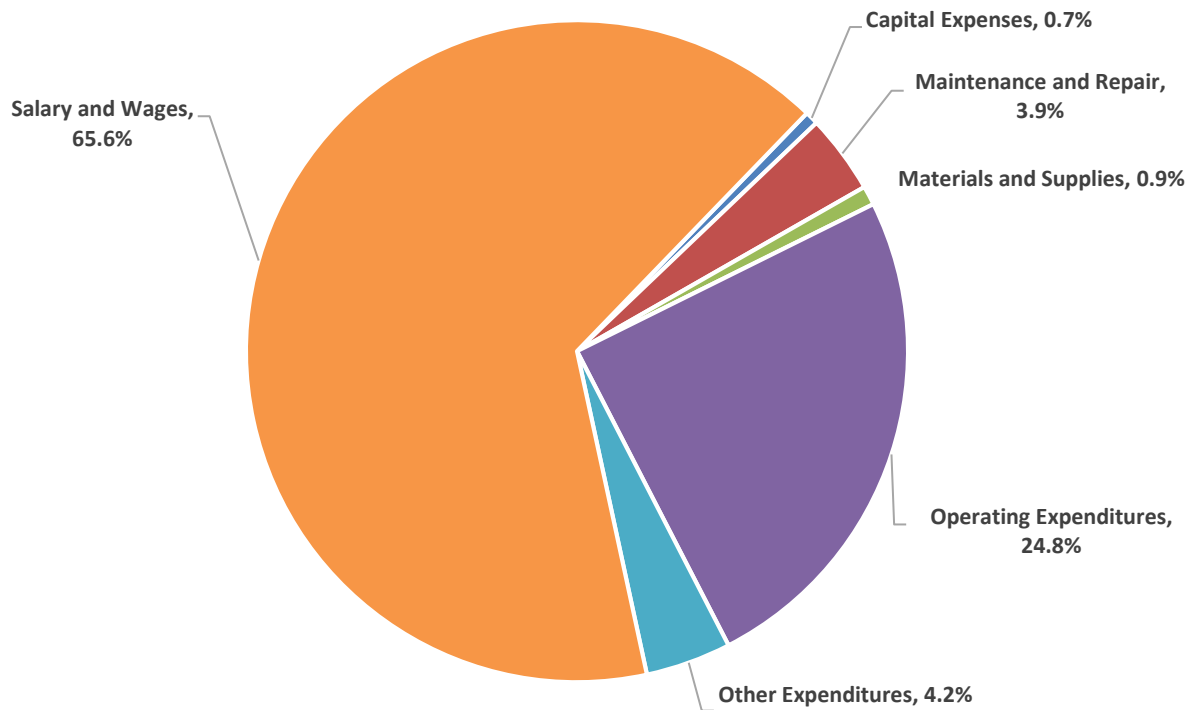
GENERAL FUND: EXPENDITURES

Adopted total expenditures budget is \$61,352,506 which is \$6,024,496 (11%) higher than the FY 2022-23 budget. The increases are mainly driven by police, fire, communications dispatch and public works.

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



General Fund by Category



FUND BALANCE

The fund balance in the General Fund is estimated to be \$16,125,549 at the end of FY 2023-24. This amount is \$3,675,548 above the 20% minimum reserve amount established by city 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.

4A 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 \$10,359,138 in the adopted FY 2023-24 budget. Expenditures are projected to be \$9,113,818, including \$2,757,636 debt service payment, in FY 2023-24. The proposed fund balance at the end of the fiscal year 2024 is projected to be \$6,417,450 or 70.41% fund balance percentage to expenditures, which is well 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 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 half-cent sales tax revenue and expenditures, including debt service payments that are allowable under state regulations for 4B Community Service Development Corporations.

Revenues are projected to be \$7,724,397 in the adopted FY 2023-24 budget. Expenditures are projected to be \$8,080,943, including \$2,224,218 debt service payment, in FY 2023-24. The projected fund balance at the end of the fiscal year 2024 is anticipated to be \$4,247,975 or 52.57% fund balance percentage to expenditures.

4B fund also transfers funds to the Parks Performance and Golf fund to subsidize their operations. The proposed transfer for FY 2024 to the Parks Performance fund is \$3,453,234 and for Golf Fund is \$1,230,004 which includes a \$371,032 golf debt service payment.

PARKS PERFORMANCE FUND

The Parks Performance Fund is budgeted for revenues and expenditures of \$5,660,284 to net a zero fund balance. A transfer of \$3,453,234 is proposed from the 4B Fund to cover operational expenses in FY 2023-24. The Burleson Recreation Center (BRiCK), Athletics, and Russell Farm Art Center revenues are budgeted to be a combined \$2,207,050 for these programs. The operating revenues are expected to cover 39.0% of fund expenses in FY 2023-24.

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 and are restricted to promoting tourism, conventions, and related activities within the city. The adopted FY 2023-2024 budget includes total revenues of \$516,809 and total expenditures of \$544,540. The ending fund balance is projected to be \$145,013 at the end of FY 2023-24.
- **Public, Educational and Governmental (PEG) Fund** – Revenue is a fee assessed by cable franchising authorities for costs associated with local channels. It is restricted for capital expenditures related to a municipal public access channel and the broadcasting of council meetings to the public. For FY 2023-24, revenues are projected at \$51,200 and expenditures at \$45,540. An ending fund balance at the end of FY 2023-24 is projected to be \$55,063.
- **Municipal Court Technology Fund** – The revenue is part of the court fines charged to an individual and is restricted to the purchase or maintenance of technology enhancements related to municipal court. For FY 2023-24, revenues are projected at \$32,000 and expenditures at \$52,742. An ending fund balance at the end of FY 2023-24 is projected to be \$51,913.
- **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 2023-24, revenues are projected at \$26,200 and expenditures at \$40,529. An ending fund balance at the end of FY 2023-24 is projected to be \$18,215.

- **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 2023-24, revenues are projected at \$28,000 and expenditures at \$39,671. An ending fund balance at the end of FY 2023-24 is projected to be \$101,305.

WATER/WASTEWATER FUND

Revenue in this fund is projected to be \$27,696,224 in the adopted FY 2023-24 budget – an increase of \$ (7.1% increase) from the FY 2022-23 budget.

Fund Expenditures

The adopted expenditure budget for FY 2023-24 totals \$27,977,743 – 9.2% more than the FY 2022-23 budget. Total expenditures for this fund are increasing in 2024 by \$2,358,745.

Water Rates

The adopted FY 2023-24 water rates increased by 3%. The new base rates are as follows:

| Meter size (in inches) | FY 23/24 Water Rate |
|-------------------------------|----------------------------|
| 3/4 | \$16.03 |
| 1 | \$23.08 |
| 1.5 | \$43.46 |
| 2 | \$64.05 |
| 3 | \$154.04 |
| 4 | \$256.74 |
| 6 | \$512.33 |
| 8 | \$767.93 |
| 10 | \$1,021.26 |
| 12 | \$1,179.25 |

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

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

| | FY 23/24 |
|----------------------------------|-----------------|
| 1 gallon to 10,000 gallons | \$4.90 |
| 10,001 gallons to 20,000 gallons | \$5.92 |
| Over 20,000 gallons | \$6.57 |
| Gas Well Drilling (all volumes) | \$13.96 |

Wastewater Rates

The adopted FY 2023-24 wastewater rates increased 3%. The base rate is \$19.73/month, and the volumetric rate is \$5.48/1,000 gallons. These rates are the same for 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 2023-24 fiscal year are budgeted at \$3,420,226. 4B will subsidize the golf fund, with a budgeted transfer, in the amount of \$1,230,004. The Golf Fund’s debt service is \$371,032.

SOLID WASTE FUND

Solid Waste operations are outsourced to a third-party vendor to handle the refuse and recycling of our community. The contract is set to expire in 2029. The adopted FY 2023-2024 budget includes expenditures of \$4,327,057 and revenues of \$4,195,273, resulting in a net working capital decrease of \$296,287, the adopted rate is \$21.84, an increase of \$3.64 from last fiscal year. Staff projects the fund balance at the end of FY 2023-24 to be \$244,826.

SUPPORT SERVICES FUND

The Support Services Fund records the activities of the information technology support services functions (currently only the information technology department) and allows for the costs of these services to be reflected as expenditures of the “customer” departments. The adopted expense budget is \$7,155,162. The projected working capital balance is \$356,021 for FY 2023-24.

CEMETERY FUND

The Cemetery (Operations) Fund is an enterprise fund used to account for the cost of operating the Burluson Memorial Cemetery. Operations are financed by revenues from the sale of cemetery lots and interest on investments. Revenues are projected at \$27,000 in FY 2023-24 and expenditures are projected at \$22,361. The end-of-year working capital in the Cemetery Fund is projected to be \$284,701 in FY 2023-24.

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 related to these operations are charged to the “customer” departments to offset the adopted budget expenses of this fund. Revenues in the FY 2023-24 budget are projected at \$2,325,024. Fund expenditures are budgeted at \$2,107,627. The projected end-of-year working capital in the Equipment Service Fund for FY 2023-24 is budgeted to be \$181,160.

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 replacing 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(ERF): Revenues and Expenditures

Revenues in this fund for FY 2023-24 are projected at \$1,699,463. Expenditures are estimated to be \$1,158,543. The fund is scheduled to replace public works, parks equipment, police vehicles, and other general government vehicles for \$809,879. The ERF – Governmental fund has a projected year-end fund balance of \$3,846,601 for FY 2023-24.

Proprietary Equipment Replacement Fund(ERF): Revenues and Expenditures

Revenues in this fund for FY 2023-24 are projected at \$475,000. Expenditures are estimated to be \$445,295. The fund is scheduled to replace public works and golf maintenance equipment for \$443,272. The ERF – Proprietary fund has a projected year-end fund balance of \$739,490 for FY 2023-24.

HEALTH INSURANCE FUND

This fund was created for the health insurance financial activity of the city (i.e., citywide), previously located in the General Fund. For FY 2023-24, revenues are projected to be \$6,365,900 and expenditures at \$6,866,688. An ending fund balance at the end of FY 2023-24 is projected to be \$2,055,143.

THE CITY OF
BURLESON
TEXAS



guidebtX»»
FY 23-24 City of ³⁹Burleson Strategic Plan

ABOUT THIS PLAN

Why a strategic plan?

The City of Burleson Strategic Plan or Guide BTX communicates the mayor and city council priorities to Burleson residents and businesses. The plan's purpose is to set overall focus areas and goals for the city and develop action items to achieve the goals. Residents can track the city's progress toward the stated goals through quarterly plan updates.

The Strategic Plan was developed utilizing the following:

- City's adopted vision and mission
- Comprehensive Plan
- City's Master Plans and Capital Improvement Plans
- Departmental Strategic Plans
- FY 22-23 Strategic Plan
- Council and Department Head meetings with City Manager

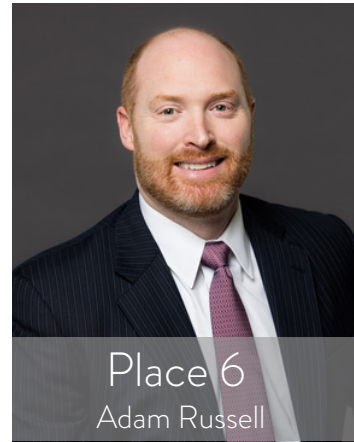
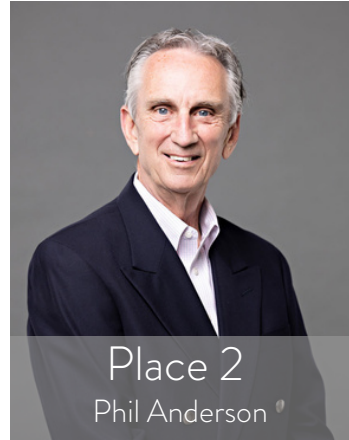
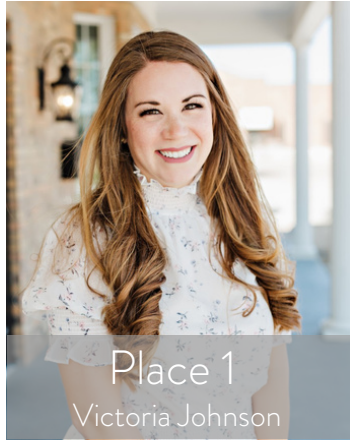
This plan:

1. Creates a vision for Burleson over the next 15 years.
2. Develops key focus areas and goals the city will focus on over the next five years.
3. Outlines action items to achieve the set goals for Fiscal Year 2023-2024. Action items are updated yearly.
4. Determine city council's top and high priorities for the action tasks.



BURLESON

City Council



VISION 2037

Burleson is the premier place to:

LIVE with great residential neighborhoods;
WORK with a dynamic business community; and
PLAY where you can enjoy life and have fun.

*Burleson 2037 is a **Safe Community,***

*has a **Vibrant Old Town and***

*Our residents take **Pride in Our⁴¹ Burleson Community***

BURLESON CITY GOVERNMENT MISSION

To provide exceptional, people-focused municipal services and to plan and invest in the future in a financially responsible and innovative manner through a high-performing city team and in a partnership with our Burleson community.

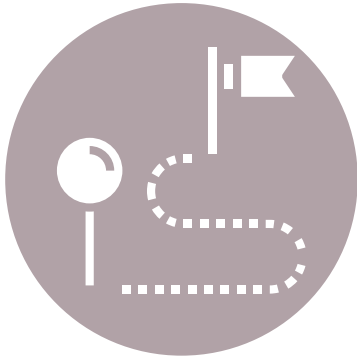
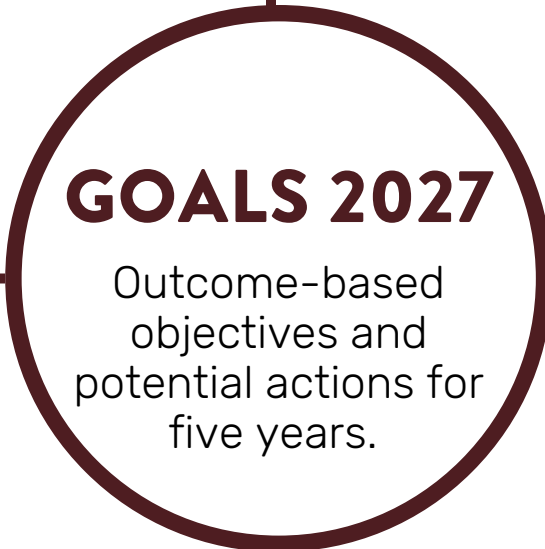
MAYOR VERA CALVIN PLAZA
BURLESON, TEXAS

FOCUS AREAS



High Performing City Organization

Providing Exceptional, People Focused Services



Dynamic & Preferred City

through Managed Growth



Beautiful, Safe & Vibrant Community



Great Place to Live

through Expanded Quality of Life Amenities



FOCUS AREA 1

High Performing City Organization

Providing Exceptional, People Focused Services

OBJECTIVE

To make the City of Burlison a community of choice by providing outstanding customer service, communication and community engagement; leveraging technology to be an efficient and responsive organization; being financially responsible; maintaining an organizational culture that values innovation, process improvement, productivity and teamwork; and focusing training and development opportunities for city employees.

GOAL 1

Develop a high-performing 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

Continue to improve the efficiency and productivity of operations through the use of technology, innovation, teamwork and continual business process improvement.

GOAL 3

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

GOAL 4

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

FOCUS AREA 1



High Performing City Organization

Providing Exceptional, People Focused Services

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.

| | Action | Responsible Department | Target Date |
|-------|--|------------------------|--|
| 1.1.1 | Continue to ensure competitive compensation and benefits across the city by benchmarking against peer cities, evaluating city compensation plan ranges and adjustments, cost of living adjustments, and performance-based merits | Human Resources | On-going |
| 1.1.2 | Continue to provide growth and promotional opportunities for internal employees through executive and supervisor leadership training and developing a robust succession planning program | Human Resources | On-going |
| 1.1.3 | Continue to evaluate the city's third-party 457 deferred compensation funds to ensure employees have access to diverse investment options with the highest returns on their investments possible | Human Resources | On-going |
| 1.1.4 | Continue development of community partnerships to discuss diversity and offer suggestions of inclusion within the police department | Police | On-going |
| 1.1.5 | Continue to assess and improve the employee experience through continual improvement and training for the workforce in leadership behavior, inclusion, and team dynamics | Human Resources | Fourth Quarter (July – September 2024) |

GOAL 2

Continue to improve the efficiency and productivity of operations through the use of technology, innovation, teamwork and continual business process improvement.

| | Action | Responsible Department | Target Date |
|-------|---|------------------------------|---|
| 1.2.1 | Identify and launch new set of organization-wide Lean Government projects to increase the city's ability to operate in the most efficient and effective manner | Customer Service | on-going |
| 1.2.2 | Continue departmental key performance indicators (KPIs) and performance measurement data that can be used to understand operational effectiveness and guide decision making | Customer Service | on-going |
| 1.2.3 | Implement server and network infrastructure that will provide data and functional redundancy for the city's critical applications and information | Information Technology | Fourth Quarter (July - September 2024) |
| 1.2.4 | Implement new computer-aided dispatch and records management system to improve efficiency and public safety response services | Public Safety Communications | Fourth Quarter (July - September 2024) |

GOAL 3

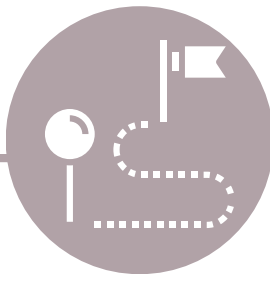
Deliver high-quality service and communications to external and internal customers by providing outstanding customer experience, communication and community engagement; regularly seeking feedback from citizens and employees through surveys, public forums and other outreach methods; and offering convenient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

| | Action | Responsible Department | Target Date |
|-------|---|--|---|
| 1.3.1 | Continually assess communications and engagement resources, processes, strategies and materials to seek ways to increase community stakeholder awareness and engagement | Community Service | on-going |
| 1.3.2 | Continue to develop a complete customer service experience through the 311 call center by using dynamic data to drive greater service delivery internally for departments and externally for citizens | Customer Service | Fourth Quarter (July - September 2024) |
| 1.3.3 | Continue to provide the public with updates on the status of the 2022 Bond Program Implementation | Community Services (Marketing and Communications) | on-going |
| 1.3.4 | Implement an online customer self-service portal to provide a more efficient way to do business for residents and developers who need to submit planning documents | Development Services Planning | Second Quarter (January - March 2024) |
| 1.3.5 | Complete a city-wide customer service survey to measure customer experience with city facilities and projects; complete insight dashboard comparing data with 2022 city-wide survey data | Customer Service | Third Quarter (April - July 2024) |

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.

| | Action | Responsible Department | Target Date |
|-------|--|-------------------------------|--|
| 1.4.1 | Access consultant's recommendations for the city's water and wastewater rate analysis to modify rate structure to ensure the city will be able to sustain the city's future water and wastewater infrastructure and serviceability | Public Works | First Quarter (October – December 2024) |
| 1.4.2 | Update the impact fee capital improvement plan and calculations, and deliver the CIPAC's fee recommendation to the City Council | Public Works | First Quarter (October – December 2024) |
| 1.4.3 | Continue implementation of city-wide enterprise resource planning (ERP) for human capital management and utility billing services to provide a more user-friendly and efficient way for the city to conduct business | HR/IT/Customer Service | Third Quarter (April- June 2024) |



FOCUS AREA 2

Dynamic & Preferred City through Managed Growth

OBJECTIVE

To promote balanced residential and commercial development growth through long-term planning and zoning ordinances; develop and maintain public infrastructure in the city that improves mobility and connectivity; develop superior utility services and facilities; and promote sustainable development and job growth in the city.

GOAL 1

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 2

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 3

Enhance connectivity and improve mobility by expanding capacity of existing transportation network, evaluating additional thoroughfare improvements; and improving roadway, bicycle and pedestrian infrastructure.

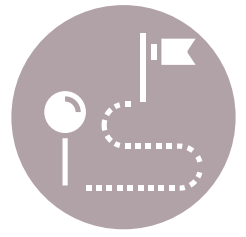
GOAL 4

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.

GOAL 5

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

FOCUS AREA 2



Dynamic & Preferred City through Managed Growth

GOAL 1

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.

| | Action | Responsible Department | Target Date |
|-------|---|---|---|
| 2.1.1 | Assist in pre-development planning for Craftmasters Campus and Headquarters, a 190,000 square foot trade school, that will provide training opportunities for skilled labor positions located in Hooper Business Park | Economic Development/ Development Services | Fourth Quarter (July - September 2024) |
| 2.1.2 | Consider options to create a new industrial park in an effort to diversify the city's tax base and provide a more resilient local economy | Economic Development | Fourth Quarter (July - September 2024) |
| 2.1.3 | Continue efforts to attract new-to-market retail establishments | Economic Development | On-going |
| 2.1.4 | Continue recruitment of complementary businesses for Hooper Business Park in Chisholm Summit | Economic Development | Fourth Quarter (July - September 2024) |

GOAL 2

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.

| | Action | Responsible Department | Target Date |
|-------|--|------------------------|---|
| 2.2.1 | Implementation of goals associated with Midpoint 2020 Comprehensive update | Development Services | Fourth Quarter (July - September 2024) |
| 2.2.2 | Complete revisions to the Subdivision Design Manual, which details requirements associated with construction of new subdivisions within the city | Public Works | Fourth Quarter (July - September 2024) |
| 2.2.3 | Complete update to Zoning Ordinance, which ensures new development aligns with the strategic vision of the city | Development Services | Second Quarter (January - March 2024) |

GOAL 3

Enhance connectivity and improve mobility by expanding capacity of existing transportation network, evaluating additional thoroughfare improvements; and improving roadway, bicycle and pedestrian infrastructure.

| | Action | Responsible Department | Target Date |
|-------|--|-------------------------------|---|
| 2.3.1 | Coordinate a grant application with NCTCOG for completion of the 10-mile trail loop and various high priority pedestrian improvement projects | Public Works | Fourth Quarter (July- September 2024) |
| 2.3.2 | Complete design and develop a construction schedule for State Highway 174 Widening from Elk Drive to Wicker Hill Road | Public Works | Third Quarter (April - June 2024) |
| 2.3.3 | Complete design of permanent connection of Lakewood Drive to FM 1902 and improvements from FM 1902 to Chisholm Trail Parkway | Public Works | Fourth Quarter (July - September 2024) |
| 2.3.4 | Begin implementation of Intelligent Traffic System (ITS) and Traffic Management Center (TMC), allowing the city to control signal timing throughout the city | Public Works | Fourth Quarter (July - September 2024) |
| 2.3.5 | Include a pedestrian component as part of the overall Mobility Plan to enhance connectivity to parks, sidewalks and schools | Public Works | Fourth Quarter (July - September 2024) |

GOAL 4

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.

| | Action | Responsible Department | Target Date |
|-------|--|-------------------------------|---|
| 2.4.1 | Complete design of Village Creek Parkway | Public Works | Second Quarter (January - March 2024) |
| 2.4.2 | Finalize design and complete construction to improve the condition of multiple residential streets throughout the city | Public Works | Fourth Quarter (July - September 2024) |
| 2.4.3 | Begin construction for bridge connecting Alsbury Boulevard to CR1020 | Public Works | Second Quarter (January - March 2024) |
| 2.4.4 | Complete design for Alsbury Boulevard extension to Lakewood Drive | Public Works | Fourth Quarter (July - September 2024) |
| 2.4.5 | Complete design of Hulen Street expansion from SH174 to Candler Drive | Public Works | Fourth Quarter (July - September 2024) |
| 2.4.6 | Complete design of police station headquarters expansion | Public Works | Third Quarter (April - June 2024) |

GOAL 5

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

| | Action | Responsible Department | Target Date |
|-------|---|-------------------------------|--|
| 2.5.1 | Ensure the future water supply needs of the city are met by partnering with the city of Fort Worth to construct a new water line from I-35 to the industrial pump station that will provide water capacity for the ultimate build-out of the city | Public Works | on-going |
| 2.5.2 | Update the Water and Sewer Master Plan to identify options to expand services to the western portion of the city | Public Works | First Quarter (October - December 2023) |
| 2.5.3 | Develop an assessment of city facilities and outline future improvement and spacing needs | Public Works | Fourth Quarter (July - September 2024) |
| 2.5.4 | Complete construction for proposed city hall renovation and initiate construction improvements | Public Works | Third Quarter (April - June 2024) |



FOCUS AREA 3

Beautiful, Safe & Vibrant Community

OBJECTIVE

Provide a beautiful, safe and vibrant community for those that live, learn, work and play in the City of Burleson by focusing on beautification programs; providing public art that enhances the community's visual appeal and uniqueness; providing crime prevention and community risk reduction programs; emergency preparedness; and emergency response services.

GOAL 1

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

GOAL 2

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

GOAL 3

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

GOAL 4

Ensure public safety equipment and personnel needs are being met, including staffing and training.

GOAL 5

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

FOCUS AREA 3

Beautiful, Safe & Vibrant Community



GOAL 1

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

| | Action | Responsible Department | Target Date |
|-------|--|------------------------|---|
| 3.1.1 | Implement PARTNER (Pro-active Residential Teams for Environmental Restoration) program to two (2) per year | Neighborhood Services | Fourth Quarter (July - September 2024) |
| 3.1.2 | Update and increase participation in the Adopt-A-Spot program to enhance community beautification | Neighborhood Services | On-going |
| 3.1.3 | Expand Urban Canopy Revitalization Program in deficient neighborhoods | Neighborhood Services | On-going |
| 3.1.4 | Continue to promote and grow the Home Improvement Rebate Program | Neighborhood Services | On-going |
| 3.1.5 | Continue to enhance the Household Chemical Waste program by promoting and encouraging public participation | Neighborhood Services | On-going |

GOAL 2

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

| | Action | Responsible Department | Target Date |
|-------|---|-------------------------------|---|
| 3.2.1 | In conjunction with the Public Arts Committee, create a master plan that facilitates and encompasses a policy and funding mechanisms for future community art | Parks and Recreation | Fourth Quarter (July - September 2024) |
| 3.2.2 | Coordinate with development partners to create a vision for the Hidden Creek corridor and outline possible options | City Manager's Office | Fourth Quarter (July - September 2024) |
| 3.2.3 | Determine initial programming elements to be included in proposed community park | Parks and Recreation | Third Quarter (April - June 2024) |
| 3.2.4 | Identify potential options for the renovation or relocation of existing softball practice fields located on Hidden Creek Parkway | Parks and Recreation | Third Quarter (April - June 2024) |

GOAL 3

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

| | Action | Responsible Department | Target Date |
|-------|--|------------------------------|--|
| 3.3.1 | Take necessary steps to transition to fire-based emergency medical services | Fire | First Quarter (October - December 2023) |
| 3.3.2 | Work with emergency management to integrate 311/CRM into disaster preparedness program | Customer Service | Fourth Quarter (July - September 2024) |
| 3.3.3 | Collaborate with Information Technology department and 9-1-1 district to integrate non-emergency phone lines with emergency phone consoles | Public Safety Communications | Third Quarter (April - June 2024) |
| 3.3.4 | Ensure milestones are accomplished for the implementation of the new Computer-Aided Dispatch (CAD), Mobile Data System (MDS) and Records Management System (RMS) suite | Public Safety Communications | On-going |
| 3.3.5 | Increase current real-time information and intelligence capabilities by increasing the number of Flock ALPR systems deployed throughout the city | Police | Fourth Quarter (July - September 2024) |

GOAL 4

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

| | Action | Responsible Department | Target Date |
|-------|--|------------------------|--|
| 3.4.1 | Establish a location for future fire station #4 to support growth in the western portion of the city | Fire | Second Quarter (January - March 2024) |
| 3.4.2 | Increase efficiency and reliability by transitioning to Axon body-worn and in-car camera systems, which includes, but not limited to, unlimited storage, robust redaction software, and automatic license plate readers (ALPR) | Police | Fourth Quarter (July - September 2024) |
| 3.4.3 | Increase efficiency and supervision through the introduction of one police lieutenant, with vehicle and equipment to the command structure | Police | First Quarter (October - December 2023) |

GOAL 5

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

| | Action | Responsible Department | Target Date |
|-------|---|--|--|
| 3.5.1 | Continue to conduct emergency preparedness workshops for community members and enhance the CERT program to assist with achieving whole community preparedness | Fire (Emergency Management) | On-going |
| 3.5.2 | Obtain Texas Commission on Law Enforcement (TCOLE) Telecommunication Agency credentials | Public Safety Communications | Third Quarter (April - June 2024) |
| 3.5.3 | Continue to enhance Community Risk Reduction efforts (drowning prevention, CPR, Stop the Bleed, etc.), making our city a safer place to live, work and visit | Fire (Community Risk Reduction Division) | Fourth Quarter (July - September 2024) |
| 3.5.4 | Increase community crime prevention and engagement efforts with the introduction of a civilian crime prevention and public engagement specialist | Police | First Quarter (October - December 2023) |
| 3.5.5 | Add 4G camera installation at community parks that have seen an increase of vandalism and other issues to ensure the safety of all park goers | Parks and Recreation | Third Quarter (April- June 2024) |



FOCUS AREA 4

Great Place to Live

through Expanded Quality of Life Amenities

OBJECTIVE

To make the City of Burleson a premier place to live, learn and play by providing outstanding cultural, recreational and educational opportunities that enrich the lives of our residents.

GOAL 1

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

GOAL 2

Provide high-quality recreation opportunities, events and facilities for residents by expanding programs and options for all ages and abilities that enrich the quality of life for residents.

GOAL 3

Provide outstanding cultural, educational and entertainment opportunities by cultivating mutually beneficial partnerships with area education and government entities, the business community, and not-for-profits.

FOCUS AREA 4



Great Place to Live

through Expanded Quality of Life Amenities

GOAL 1

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

| | Action | Responsible Department | Target Date |
|-------|---|------------------------|---|
| 4.1.1 | Continue to implement the 5-year capital program based on the Parks Master Plan | Parks and Recreation | Fourth Quarter (July - September 2024) |
| 4.1.2 | Finalize design and begin construction for Shannon Creek Park | Parks and Recreation | Third Quarter (April - June 2024) |
| 4.1.3 | Continue program for renovating existing park infrastructure that has reached its end-of-life and replacing it with updated and accessible-friendly equipment | Parks and Recreation | Fourth Quarter (July - September 2024) |

GOAL 2

Provide high-quality recreation opportunities, events and facilities for residents by expanding programs and options for all ages and abilities that enrich the quality of life for residents.

| | Action | Responsible Department | Target Date |
|-------|---|--|--|
| 4.2.1 | Utilize a consultant to complete an analysis to identify long-term library facility and service delivery methods | Community Services (Public Library) | First Quarter (October- December 2023) |
| 4.2.2 | Enhance programming at the Senior Activity Center to offer additional activities to increase center utilization including the launch of virtual reality headsets to allow seniors to socialize and engage in activities they may not otherwise have access to | Community Services (Senior Activity Center) | Third Quarter (April - June 2024) |
| 4.2.3 | Pursue mobile programming and services for recreation opportunities to ensure all areas of the community are provided city resources | Community Services (Public Library)/Parks and Recreation | Third Quarter (April - June 2024) |
| 4.2.4 | Utilize the newly installed video system in the Mayor Vera Calvin Plaza to showcase city events to visitors and those in our community with sensory sensitivities or disabilities | Community Services (Communications & Marketing) | Fourth Quarter (July - September 2024) |

GOAL 3

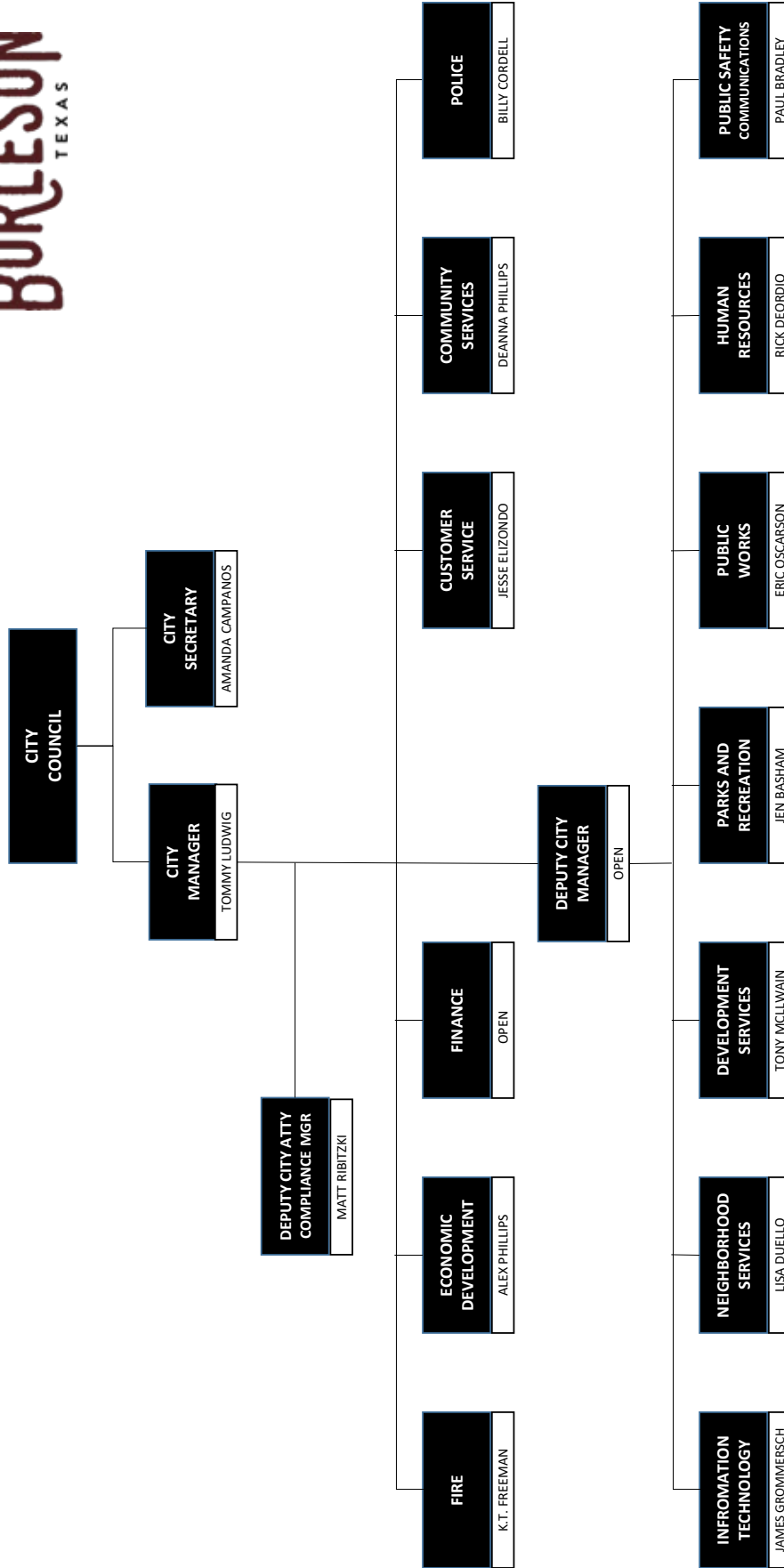
Provide outstanding cultural, educational and entertainment opportunities by cultivating mutually beneficial partnerships with area education and government entities, the business community, and not-for-profits.

| | Action | Responsible Department | Target Date |
|-------|---|--|--|
| 4.3.1 | Assist in creating the vision for the former Hill College site on Renfro Street that will bring additional entertainment and retail opportunities to our city | Economic Development | Fourth Quarter (July - September 2024) |
| 4.3.2 | Begin construction of Alley Cats Entertainment facility and continue to work with the development community to develop family entertainment venues | Economic Development | First Quarter (October - December 2023) |
| 4.3.3 | Increase partnerships at the senior center to sponsor new and needed events and services to the senior population | Community Services (Senior Activity Center) | Third Quarter (April - June 2024) |
| 4.3.4 | Grow the Project U Leadership Conference to be a premier statewide event, bringing visitors and overnight guests to our city | Economic Development | Second Quarter (January - March 2024) |

Financial Structure, Policy & Process

THE CITY OF
BURLESON
TEXAS

ORGANIZATION 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 Long-term Debt Obligations |
| 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>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 Relationship Between Functional Units Operations and Accounting Funds | | | | | | | | | | | | |
|--|---------|--------------------|-------------|--------------------|-------------|-------------------|-------------------|-------------------|-------|------------------|------------------|---------------|
| Division Description | GENERAL | WATER & WASTEWATER | SOLID WASTE | EQUIPMENT SERVICES | GOLF COURSE | GOVT. EQUIP REPL. | PROP- EQUIP REPL. | PARKS PERFORMANCE | TIF 2 | 4A SPEC. REVENUE | 4B SPEC. REVENUE | SUPPORT SVCS. |
| CITY MANAGER | | | | | | | | | | | | |
| City Managers Office | X | | | | | X | | | | | | |
| Human Resources | X | | | | | X | | | | | | |
| Legal Services | X | | | | | X | | | | | | |
| COMMUNITY SERVICES | | | | | | | | | | | | |
| Communication | X | | | | | X | | | | | | |
| Library | X | | | | | X | | | | | | |
| Senior Citizens Center | X | | | | | X | | | | | | |
| Animal Services | X | | | | | X | | | | | | |
| CITY SECRETARY | | | | | | | | | | | | |
| City Secretary's Office | X | | | | | X | | | | | | |
| City Council | X | | | | | | | | | | | |
| Records and Info. | X | | | | | X | | | | | | |
| Judicial Services | X | | | | | X | | | | | | |
| Municipal Court | X | | | | | X | | | | | | |
| FINANCE | | | | | | | | | | | | |
| Finance | X | | | | | X | | | | | | |
| PUBLIC SAFETY | | | | | | | | | | | | |
| Police | X | | | | | X | | | | | | |
| Fire/EMS | X | | | | | X | | | | | | |
| ADMINISTRATIVE SERVICES | | | | | | | | | | | | |
| Utility Customer Service | | X | | | | | X | | | | | |
| Purchasing | X | | | | | X | | | | | | |
| PUBLIC WORKS & ENGINEERING | | | | | | | | | | | | |
| Public Works Admin | X | | | | | | | | | | | |
| Solid Waste | | | X | | | | X | | | | | |
| Facilities Maint. | | | | | | X | | | | | | |
| Street Pavement Maint | X | | | | | X | | | | | | |
| Street Drainage Maint | X | | | | | X | | | | | | |
| Street Traffic Maint | X | | | | | X | | | | | | |
| Water/Wastewater Services | | X | | | | | X | | | | | |
| Equipment Services | | | | X | | X | | | | | | |
| Engineering Capital | X | | | | | X | | | | | | |
| Engineering Development | X | | | | | X | | | | | | |
| DEVELOPMENT SERVICES | | | | | | | | | | | | |
| Development Services Admin | X | | | | | | | | | | | |
| Planning | X | | | | | | | | | | | |
| Building Inspections | X | | | | | X | | | | | | |
| Neighborhood Services ADMIN | X | | | | | | | | | | | |
| Environmental Services | X | | | | | | | | | | | |
| Code Enforcement | X | | | | | X | | | | | | |
| PARKS AND RECREATION | | | | | | | | | | | | |
| Parks and Rec Admin | X | | | | | | | | | | X | |
| Special Events | | | | | | | | | | | X | |
| Parks | X | | | | | X | | X | | | X | |
| Recreation | | | | | | X | | X | | | | |
| Brick | | | | | | X | | X | | | | |
| Athletics | | | | | | X | | X | | | | |
| Russel Farm | | | | | | X | | X | | | | |
| ECONOMIC DEVELOPMENT | | | | | | | | | | | | |
| Economic Development | | | | | | | | | | X | | |
| GOLF COURSE | | | | | | | | | | | | |
| Golf Course Admin | | | | | X | | X | | | | | |
| Pro Shop | | | | | X | | X | | | | | |
| Golf Course Maint | | | | | X | | X | | | | | |
| Food and Beverage | | | | | X | | X | | | | | |
| TECHNOLOGY | | | | | | | | | | | | |
| Information Technology | | | | | | X | | | | | | X |

City of Burleson
Debt Management Policy
July 10, 2023

Purpose

The purpose of this policy is to establish parameters and provide guidance governing the issuance, management, continuous evaluation of and reporting on all debt obligations issued by the City, and to provide for the preparation and implementation necessary to ensure compliance and conformity with this policy.

A debt management policy:

- Enhances the quality of decisions by providing transparency of the process
- Promotes consistency and continuity in decision making
- Contributes to fiscal sustainability
- Identifies objectives for staff to implement
- Demonstrates a commitment to longer term financial planning objectives
- Improves rating agencies review process

Policy Statement

Under the governance and guidance of Federal and State laws and the City's Charter, ordinances and resolutions may periodically enter into debt obligations to finance the construction or acquisition of infrastructure and other assets; or to refinance existing debt for the purpose of meeting its governmental obligations to its residents. It is the City's objective to ensure that such debt obligations are issued and administered in such fashion as to obtain the best long term financial advantage to the City and its residents, while making every effort to maintain and improve the City's bond ratings.

General Debt Governing Policies

The City establishes the following policies on the issuance and management of debt:

- The City will not issue debt obligations or use debt proceeds to finance current operations or normal maintenance.
- Debt financing includes general obligation bonds, certificates of obligation, revenue bonds, lease/purchase agreements and other obligations permitted to be issued under Texas law.
- The City shall review its outstanding debt annually for the purpose of determining if the financial marketplace will afford the City the opportunity to refund an issue and lessen its debt service cost. As a general rule, the present values savings of a particular refunding should exceed three and one-half percent (3.5%) of the refunded maturities, unless a restructuring or bond covenant revision is necessary in order to facilitate the ability to provide services or issue additional debt in accordance with the established debt policies.
- The City will utilize debt obligations only for acquisition, construction, reconstruction or renovation of capital improvement public infrastructure projects, and capital equipment that cannot be funded from current revenue sources or in such cases where it is more equitable for the project to be financed over its useful life or a period of not to exceed its useful life.
- The City will measure the impact of debt service requirements of outstanding and proposed debt obligations on a single year, five, and twenty year periods. This analysis will consider debt service maturities and payment patterns as well as the City's commitment to cash fund capital projects.
- The City will seek advice and services of a Financial Advisor in performing the bond issuance process. The City will also seek the advice of Bond Counsel as to the legality and tax exempt status of any obligations.
- The bond proceeds will be invested in accordance with the City's investment policy. Interest earning received on the investment of bond

proceeds shall be use to assist in paying the cost associated with the capital project or be used toward the repayment of debt. The City is committed to continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of the Securities and Exchange Commission (SEC) or other law, as applicable.

- The City will utilize a reimbursement resolution approved by City Council to begin working on capital projects prior to issuing debt. In general, reimbursements are made no later than 18 months after the later of the date of the original expenditure is made or the date the project is placed in service, but in no event more than 3 years after the original expenditure is paid.

Debt Limit

- The maximum combined tax rate of the City is \$2.50 per \$100 valuation under State law. Administratively, the Attorney General will permit allocation of \$1.50 of the \$2.50 maximum tax rate for all tax supported debt service, as calculated at the time of issuance.
- The State of Texas does not prescribe a legal debt limit on the amount of outstanding revenue bonds.
- The City of Burleson's charter does not provide a debt limit lower than the \$2.50 maximum tax rate under State law.

Specific Debt Ratios and Measurements

This section establishes target debt ratios and measurements for the City. As the City periodically addresses its ongoing needs, the City Manager and the City Council must ensure that future elected officials will have the flexibility to meet the capital needs of the City. This policy establishes targets which should provide future flexibility.

Purpose of Issuance – The City will issue debt obligations for acquiring, constructing, reconstructing or renovating Capital Improvements or for refinancing existing debt obligations. Projects must be designated as public purpose projects by the City Council prior funding

Maximum Maturity – All debt obligations shall have a maximum maturity of the earlier of,

- The estimate useful life of the Capital Improvements being financed;
- Or twenty years except for special purpose debt as determined by the City Council which may be finance for periods consistent with the purpose of the debt;
- Or debt issued to refinance outstanding debt obligations, the final maturity of the debt obligations being refinanced, unless the Financial Advisor recommends a longer term.

Outstanding Debt – Finance Director will monitor and report the outstanding debt to the City Council at least annually. The Finance Director is responsible for monitoring the maturities and terms and conditions of all obligations to ensure compliance.

Future debt – Debt will be structured by reviewing the 5-year CIP plan, growth of the City, and level or declining debt service payments over the life of existing bonds.

Self-Supporting Debt – Bonds backed with the general obligation pledge often have lower interest rates than revenue bonds. The City may use its general obligation pledge with self-supporting debt when the population served by the self-supporting bond projects overlap or significantly are the same as the property tax base of the city. The City Council and management are committed to maintaining rates and fees structures and revenue stream of revenue supported debt at levels that will not require a subsidy from the City's General Fund.

Net Debt Per Capita – is the amount of debt outstanding for each citizen of a jurisdiction. Net direct debt is the sum of all general obligation bonds and notes outstanding less the fiscal year-end balance of the debt service fund less any self-supporting obligations excluding overlapping debt, and revenue debt. The City **shall strive** to maintain the current Net Debt per Capita at or below \$3,000.

Net Debt to Assessed Value – Assessed valuation shows the fiscal capacity of the tax base. The City **shall strive** to maintain a ratio of Net Debt to Assessed Value of properties in the City at or below three percent (3%).

Bond Covenants and Laws – The City shall comply with all covenants and requirements of its bond ordinances, the State and Federal laws authorizing and governing the issuance and administration of debt obligations.

Debt Committee

The Finance Committee shall function as the City's designated Debt Committee to oversee the implementation of debt strategies. The Committee shall meet twice a year or as requested by the City Manager and/or Finance Director.

City of Burleson, Texas

FINANCIAL POLICY STATEMENTS

Revised 7/10/2023

I. STATEMENT OF PURPOSE

The intent of the 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 Management in planning and directing the City's finances and in developing recommendations to City Council.

The scope of the financial policies include the City's investment, debt and continuing disclosure policies covering areas such as 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 Committee, the City Manager, and the Finance Director shall be designated as the Finance Committee. The committee will meet at least quarterly. The committee will report to the City Council on the next Regular City Council meeting. The function of the committee will be:
 - 1) Fiscal policy review
 - 2) Auditor selection recommendation
 - 3) Investment and Debt 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 responsible 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.

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 City Manager may delegate some or all of the financial administration but will maintain supervisory authority over all functions 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 180 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 review the management letter with Management and the Finance Committee. 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 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.

C. FINANCIAL REPORTING.

- 1) External Reporting.
 - a. Scope. The Annual Comprehensive Financial Report shall be prepared in accordance with generally accepted accounting principles (GAAP).
 - b. Timing. The Report shall be presented to the Council within 180 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.

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. 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 and Proprietary 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 discussed with City Council during the budget process.
- 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 10 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. **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.
- E. **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 changes in the economy and variations in weather, a diversified revenue system will be maintained to provide stability.
 - 6) GRANTS AND RESTRICTED REVENUES. In order to maintain flexibility in the revenue system, grants and restricted revenues 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 cash 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 compared to budgeted revenues throughout the fiscal year and significant variances will be investigated.

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 appropriations at lower levels of control, which is defined as transfers, 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 on behalf of the 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 the 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 and Controller.

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.

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 develop a 5 year capital improvement plan (CIP) 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 5 year CIP will be prepared by Department Director and presented to City council during the budget process. Finance Director will work closely with Department to ensure funding capacity is available.
- 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.
- 2) Ending fund balances of the City of Burleson shall be reported according to the following classifications:
 - 1) GENERAL FUND
 - 2) DEBT SERVICE FUNDS RESTRICTED
 - 3) SPECIAL REVENUE FUNDS RESTRICTED/COMMITTED
 - 4) CAPITAL PROJECT FUNDS NON-BONDED - 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) 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.
 - 5) The Water and Wastewater Fund working capital should be maintained at least at 20% of total operating expenditures or the equivalent of 73 days.
 - 6) 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. DEBT MANAGEMENT. The City's Debt Management Policy establishes parameters and provides guidance governing the issuance, management, continuous evaluation of and reporting on all debt obligations issued by the City, and to provide for the preparation and implementation necessary to ensure compliance and conformity with this policy.

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, and submit Investment Policy to obtain the Certificate of Distinction from the Government Treasurers' Organization of Texas.

- 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. .

Revisions will be provided to the Finance Committee at the next scheduled meeting.

Director of Finance

City Manager

Deputy City Manager

Assistant Finance Director

Controller

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©

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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;

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- 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.

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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.

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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

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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.

2023 Tax and Budget Preparation Calendar

| Date | Day | Description |
|-----------------------|-----------|---|
| March 07, 2023 | Tuesday | Budget kickoff at the Directors meeting |
| March 09, 2023 | Thursday | Budget training citywide |
| April 07, 2023 | Friday | Request deadline for HR's positions, Technology, Supplementals, Base Budget Adjustments, Equipment and Vehicles |
| April 14, 2023 | Friday | Deadline for Departments to have Munis system budget entry completed |
| April 28, 2023 | Friday | Department CMO PowerPoint budget presentations to Finance |
| May 15 – May 19, 2023 | Week | CMO/Departments budget reviews |
| June 02, 2023 | Friday | CMO approval of initial supplemental package |
| June 29, 2023 | Thursday | Finalized budgets and supplemental decision packages |
| July 06, 2023 | Thursday | Special Session – Budget Presentations – Large Departments |
| July 10, 2023 | Monday | 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 24, 2023 | Monday | Receive certified tax roll from appraisal districts. ² |
| August 04, 2023 | Friday | Submit to the county assessor-collectors 'no new revenue tax rate' and 'voter-approval tax rate' completed tax rate calculation forms. ³ |
| August 07, 2023 | Monday | Tax rate presentation to Council |
| August 09, 2023 | Wednesday | City Manager will submit a copy of the FY24 proposed budget to City Secretary's Office and City Council |
| August 15, 2023 | Tuesday | 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. CMO budget presentation to Council. |
| August 24, 2023 | Thursday | Publish Notice for Public Hearing on tax rate and budget in the newspaper. ⁴ Post tax rate prominently on the City's home page of website and on public access channel until public hearing concluded. ⁵ Public hearing on the budget is on 9/5. |
| September 05, 2023 | Tuesday | Regular City Council meeting. Public hearings on budget and tax rate and first reading of ordinances to approve the budget and tax rate. ^{6,7,8,9,10} Budget should be approved first. ¹¹ Specific language is required to move to adopt the tax rate. ¹² 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. ¹³ The City Council must separately approve the maintenance and operations component and the debt service component of the tax rate. ¹⁴ Council must announce date and time of final ordinance reading of tax rate ordinance. ¹⁵ |
| September 11, 2023 | Monday | Special City Council meeting. Final reading of ordinances to approve the budget and tax rate. ¹⁶ 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. ¹⁷ |
| September 12, 2023 | Tuesday | Post tax rate and budget to website after adoption. ¹⁸ |

¹ On July 10, 2023, 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 7/24 Texas Tax Code §§ 26.01(a); 1.06.

³ 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).

⁴ 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.

⁵ 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).

⁶ 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.

⁷ 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.

⁸ 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).

⁹ 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).

¹⁰ 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.

¹¹ City Council may only levy taxes in accordance with budget. Texas Local Government Code § 102.009.

¹² Texas Local Government Code § 26.05.

¹³ Texas Tax Code § 26.05(b).

¹⁴ Texas Tax Code § 26.05(a).

¹⁵ Texas Tax Code § 26.06(d).

¹⁶ 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).

¹⁷ 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).

¹⁸ The adopted budget, including the cover page, must be posted on the city’s website. Texas Local Government Code § 102.008.

Financial Summaries

THE CITY OF
BURLESON
TEXAS

**BUDGET SUMMARY
BY FUND**

| REVENUES | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | 2022-2023/ |
|-----------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| | Actual | Original Budget | Revised Budget | Adopted Budget | 2023-2024 Change |
| GENERAL FUND | \$ 53,356,273 | \$ 53,151,097 | \$ 53,601,150 | \$ 59,651,098 | 12.23% |
| DEBT SERVICE FUND - GENERAL | 7,719,004 | 8,969,563 | 9,338,955 | 10,646,013 | 18.69% |
| BCBD 4A SALES TAX SRF | 7,535,655 | 7,322,335 | 7,792,418 | 10,359,138 | 41.47% |
| BCBD 4B SALES TAX SRF | 6,987,677 | 7,187,335 | 7,495,209 | 7,724,397 | 7.47% |
| PARKS PERFORMANCE FUND | 4,612,412 | 5,131,200 | 5,487,870 | 5,660,284 | 10.31% |
| STDSF - 4A SALES TAX | 1,718,359 | 1,826,505 | 1,827,005 | 2,758,386 | 51.02% |
| STDSF - 4B SALES TAX | 1,042,668 | 1,390,800 | 1,679,131 | 2,231,718 | 60.46% |
| HOTEL/MOTEL TAX FUND | 392,555 | 489,191 | 563,802 | 516,809 | 5.65% |
| BURLESON TIF #2 | 1,005,287 | 1,117,298 | 1,144,298 | 1,236,589 | 10.68% |
| BURLESON TIF #3 | 202,939 | - | - | - | N/A |
| BURLESON PID #1 | 97,995 | 70,000 | 149,000 | 89,500 | 27.86% |
| BURLESON PID #2 | 2,535 | 7,500 | 7,850 | 8,000 | 6.67% |
| CABLE FRANCHISE PEG SRF | 50,289 | 60,000 | 51,000 | 51,200 | -14.67% |
| MC JUVENILE CASE MGR SRF | 26,867 | 32,960 | 22,000 | 26,200 | -20.51% |
| MC BLDG SECURITY SRF | 25,217 | 35,000 | 23,400 | 28,000 | -20.00% |
| MC TECHNOLOGY SRF | 21,089 | 30,000 | 25,700 | 32,000 | 6.67% |
| MC TIME PAYMENT SRF | 95 | - | - | - | N/A |
| GRANT FUNDS | 2,895,320 | - | 4,143,950 | 6,268,532 | N/A |
| OTHER SPECIAL REVENUE FUNDS | 262,494 | 53,800 | 53,800 | 56,500 | 5.02% |
| WATER & WASTEWATER FUND | 27,544,903 | 25,864,089 | 26,489,747 | 27,696,224 | 7.08% |
| HIDDEN CREEK GOLF COURSE | 2,859,329 | 2,914,200 | 3,768,664 | 3,420,226 | 17.36% |
| EQUIPMENT SERVICE FUND | 1,314,435 | 2,185,524 | 2,186,524 | 2,325,024 | 6.38% |
| EQPT REPL - GOVERNMENTAL | 1,701,825 | 2,979,042 | 2,426,399 | 1,699,463 | -42.95% |
| EQPT REPL - PROPRIETARY | 993,665 | 440,354 | 460,354 | 505,000 | 14.68% |
| SUPPORT SERVICES FUND | 5,107,010 | 5,340,000 | 5,699,856 | 6,724,089 | 25.92% |
| SOLID WASTE FUND | 3,501,271 | 3,418,411 | 4,258,467 | 4,195,273 | 22.73% |
| CEMETERY OPERATIONS FUND | 62,338 | 30,746 | 24,995 | 27,000 | -12.18% |
| CEMETERY ENDOWMENT FUND | 11,499 | 7,500 | 7,500 | 7,500 | 0.00% |
| HEALTH INSURANCE FUND | 5,844,891 | 5,631,357 | 6,086,524 | 6,365,900 | 13.04% |
| TOTAL REVENUES | \$ 136,895,896 | \$ 135,685,807 | \$ 144,815,568 | \$ 160,310,063 | 18.15% |

| EXPENDITURES | 2021-2022 | 2022-2023 | 2022-2023 | 2023-2024 | 2022-2023/ |
|-------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| | Actual | Original Budget | Revised Budget | Adopted Budget | 2023-2024 Change |
| GENERAL FUND | \$ 49,771,411 | \$ 55,328,010 | \$ 57,698,364 | \$ 61,352,506 | 10.89% |
| DEBT SERVICE FUND - GENERAL | 7,234,691 | 7,513,108 | 7,729,810 | 8,629,740 | 14.86% |
| BCBD 4A SALES TAX SRF | 8,784,215 | 4,962,661 | 3,846,534 | 9,113,818 | 83.65% |
| BCBD 4B SALES TAX SRF | 5,271,999 | 9,011,863 | 9,547,614 | 8,080,943 | -10.33% |
| PARKS PERFORMANCE FUND | 4,612,412 | 5,131,200 | 5,487,870 | 5,660,284 | 10.31% |
| STDSF - 4A SALES TAX | 1,989,821 | 1,828,130 | 1,828,131 | 2,759,406 | 50.94% |
| STDSF - 4B SALES TAX | 1,394,070 | 1,391,659 | 1,673,490 | 2,225,208 | 59.90% |
| HOTEL/MOTEL TAX FUND | 259,610 | 839,286 | 1,426,286 | 544,540 | -35.12% |
| BURLESON TIF #2 | 820,167 | 1,021,841 | 1,425,178 | 1,327,952 | 29.96% |
| BURLESON TIF #3 | 338,593 | - | - | - | N/A |
| BURLESON PID #1 | 26,933 | 61,582 | 61,582 | 62,353 | 1.25% |
| BURLESON PID #2 | - | 7,405 | 7,405 | 7,604 | 2.69% |
| CABLE FRANCHISE PEG SRF | 8,790 | 47,799 | 48,299 | 45,540 | -4.73% |
| MC JUVENILE CASE MGR SRF | 155,172 | 38,070 | 40,500 | 40,529 | 6.46% |
| MC BLDG SECURITY SRF | 9,383 | 39,194 | 13,619 | 39,671 | 1.22% |
| MC TECHNOLOGY SRF | 81,101 | 37,837 | 40,337 | 52,742 | 39.39% |
| MC TIME PAYMENT SRF | - | - | 145 | - | N/A |
| GRANT FUNDS | 2,697,531 | 2,803,515 | 3,899,166 | 6,093,532 | 115.21% |
| OTHER SPECIAL REVENUE FUNDS | 171,799 | 59,000 | 57,800 | 91,177 | 54.54% |
| WATER & WASTEWATER FUND | 23,122,977 | 25,618,998 | 26,682,845 | 27,977,743 | 9.21% |
| HIDDEN CREEK GOLF COURSE | 2,859,329 | 2,914,200 | 3,768,664 | 3,420,226 | 17.36% |
| EQUIPMENT SERVICE FUND | 1,607,493 | 2,023,639 | 2,011,870 | 2,107,627 | 4.15% |
| EQPT REPL - GOVERNMENTAL | 3,944,589 | 2,461,658 | 2,821,655 | 1,158,543 | -52.94% |
| EQPT REPL - PROPRIETARY | 1,250,200 | 389,836 | 1,002,032 | 445,295 | 14.23% |
| SUPPORT SERVICES FUND | 4,608,484 | 5,701,729 | 6,143,425 | 7,155,162 | 25.49% |
| SOLID WASTE FUND | 4,768,081 | 3,879,653 | 4,130,971 | 4,327,057 | 11.53% |
| CEMETERY OPERATIONS FUND | 3,275 | 23,766 | 9,766 | 22,361 | -5.91% |
| CEMETERY ENDOWMENT FUND | - | - | - | - | N/A |
| HEALTH INSURANCE FUND | 5,142,304 | 5,685,193 | 7,417,374 | 6,866,688 | 20.78% |
| TOTAL OPERATING EXPENDITURES | \$ 130,934,430 | \$ 138,820,832 | \$ 148,820,732 | \$ 159,608,247 | 14.93% |
| CAPITAL PROJECTS- GOVERNMENTAL | - | 58,524,376 | 58,524,376 | 70,367,850 | 20.24% |
| CAPITAL PROJECTS- PROPRIETARY | - | 9,733,840 | 9,733,840 | 27,071,182 | 178.11% |
| TOTAL CAPITAL EXPENDITURES | - | 68,258,216 | 68,258,216 | 97,439,032 | |
| TOTAL EXPENDITURES | \$ 130,934,430 | \$ 207,079,048 | \$ 217,078,948 | \$ 257,047,279 | 24.10% |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| MAJOR GOVERNMENTAL FUND | | | | |
|---|----------------------|----------------------------|---------------------------|---------------------------|
| GENERAL FUND | | | | |
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 18,339,309 | \$ 22,135,781 | \$ 21,924,171 | \$ 17,826,957 |
| Revenues | | | | |
| Ad Valorem Taxes | 22,995,973 | 25,452,882 | 24,775,000 | 26,745,080 |
| Sales Taxes | 14,100,029 | 14,415,784 | 14,946,030 | 15,394,411 |
| Franchise Fees | 2,780,539 | 2,684,105 | 2,968,101 | 3,162,355 |
| Licenses And Permits | 1,603,610 | 1,732,440 | 1,538,255 | 1,678,255 |
| Charge for Service | 369,302 | 35,850 | 417,500 | 2,068,500 |
| Fines And Forfeitures | 888,043 | 1,092,315 | 905,000 | 955,000 |
| Interest | 104,132 | 325,000 | 750,000 | 750,000 |
| Miscellaneous | 3,952,682 | 4,945,084 | 4,710,170 | 4,693,601 |
| Other Sources | 6,561,963 | 2,467,637 | 2,591,094 | 4,203,896 |
| Total revenues | 53,356,273 | 53,151,097 | 53,601,150 | 59,651,098 |
| Expenditures | | | | |
| Personnel services | 34,887,574 | 36,316,842 | 38,185,394 | 40,931,685 |
| Material & Supplies | 1,444,353 | 2,103,839 | 1,679,694 | 1,901,652 |
| Purchased Services | 3,069,441 | 4,307,863 | 3,725,599 | 3,665,627 |
| Maintenance And Repair | 1,079,214 | 1,998,807 | 2,741,059 | 2,368,366 |
| Other Expenditures | 8,278,271 | 10,182,302 | 10,416,181 | 9,517,460 |
| Capital Outlay | 316,576 | 418,357 | 512,182 | 402,220 |
| Transfers out | 695,982 | - | 438,255 | 2,565,496 |
| Total expenditures | 49,771,411 | 55,328,010 | 57,698,364 | 61,352,506 |
| Change in fund balance | 3,584,862 | (2,176,913) | (4,097,214) | (1,701,408) |
| Ending fund balance/ working capital | \$ 21,924,171 | \$ 19,958,868 | \$ 17,826,957 | \$ 16,125,549 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR GOVERNMENTAL FUND GENERAL DEBT SERVICE | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 2,241,126 | \$ 2,632,298 | \$ 2,725,439 | \$ 4,334,584 |
| Revenues | | | | |
| Ad Valorem | 7,315,607 | 8,575,013 | 8,575,013 | 9,843,000 |
| Other sources | 403,397 | 394,550 | 763,942 | 803,013 |
| Total revenues | 7,719,004 | 8,969,563 | 9,338,955 | 10,646,013 |
| Expenditures | | | | |
| Debt service | 7,234,691 | 7,512,784 | 7,729,486 | 8,629,064 |
| Other Expenditures | - | 324 | 324 | 676 |
| Total expenditures | 7,234,691 | 7,513,108 | 7,729,810 | 8,629,740 |
| Change in fund balance | 484,313 | 1,456,455 | 1,609,145 | 2,016,273 |
| Ending fund balance/ working capital | \$ 2,725,439 | \$ 4,088,753 | \$ 4,334,584 | \$ 6,350,857 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR GOVERNMENTAL FUND 4A SALES TAX REVENUE | | | |
|---|---|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 2,474,806 | \$ 973,149 | \$ 1,226,246 | \$ 5,172,130 |
| Revenues | | | | |
| Sales Tax | 6,955,613 | 7,117,335 | 7,372,950 | 7,594,138 |
| Investment income | 34,408 | 15,000 | 90,000 | 100,000 |
| Miscellaneous | 193,495 | 190,000 | 329,468 | 2,665,000 |
| Transfer In | 352,139 | - | - | - |
| Total revenues | 7,535,655 | 7,322,335 | 7,792,418 | 10,359,138 |
| Expenditures | | | | |
| Personnel Services | 333,458 | 487,864 | 607,563 | 613,924 |
| Material & Supplies | 5,522 | 5,750 | 6,000 | 6,000 |
| Purchased Services | 155,053 | 555,873 | 198,628 | 459,291 |
| Maintenance and Repair | 23,398 | 35,000 | 35,000 | 30,000 |
| Transfers out: | | | | |
| 4A Debt | 1,718,154 | 1,826,505 | 1,826,505 | 2,757,636 |
| General Fund- Adm. | 366,203 | 176,925 | 176,925 | 156,564 |
| Capital | 5,000,000 | - | 266,169 | - |
| Economic Incentives | 518,430 | 1,375,000 | 225,000 | 4,491,060 |
| Other Expenditures | 320,366 | 499,744 | 504,744 | 599,343 |
| Capital Outlay | 343,631 | - | - | - |
| Total expenditures | 8,784,215 | 4,962,661 | 3,846,534 | 9,113,818 |
| Change in fund balance | (1,248,560) | 2,359,674 | 3,945,884 | 1,245,320 |
| Ending fund balance/ working capital | \$ 1,226,246 | \$ 3,332,823 | \$ 5,172,130 | \$ 6,417,450 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR GOVERNMENTAL FUND 4B SALES TAX REVENUE | | | |
|---|---|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 4,941,248 | \$ 5,547,016 | \$ 6,656,926 | \$ 4,604,521 |
| Revenues | | | | |
| Sales Tax | 6,955,613 | 7,117,335 | 7,372,950 | 7,594,138 |
| Investment income | 32,064 | 70,000 | 82,000 | 90,000 |
| Miscellaneous | - | - | 40,259 | 40,259 |
| Transfer In | - | - | - | - |
| Total revenues | 6,987,677 | 7,187,335 | 7,495,209 | 7,724,397 |
| Expenditures | | | | |
| Personnel services | 156,926 | 337,433 | 347,966 | 358,853 |
| Material & Supplies | - | 20,000 | 20,000 | 20,900 |
| Purchased Services | 7,376 | 8,500 | 8,500 | 9,225 |
| Maintenance And Repair | 318,826 | - | - | - |
| Transfers Out | | | | |
| 4B Debt | 1,038,183 | 1,390,800 | 1,672,631 | 2,224,218 |
| General Fund- Adm. | 15,450 | 153,109 | 153,109 | 102,250 |
| Golf | 936,630 | 1,104,630 | 1,642,575 | 1,230,004 |
| PPF | 2,708,504 | 3,130,479 | 3,364,037 | 3,453,234 |
| Capital | - | 2,057,444 | 2,057,444 | - |
| Economic Incentives | - | 566,667 | - | 501,667 |
| Miscellaneous | - | 188,361 | 226,912 | 100,000 |
| Other Expenditures | 66,207 | 54,440 | 54,440 | 30,592 |
| Capital Outlay | 23,897 | - | - | 50,000 |
| Total expenditures | 5,271,999 | 9,011,863 | 9,547,614 | 8,080,943 |
| Change in fund balance | 1,715,678 | (1,824,528) | (2,052,405) | (356,546) |
| Ending fund balance/ working capital | \$ 6,656,926 | \$ 3,722,488 | \$ 4,604,521 | \$ 4,247,975 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR GOVERNMENTAL FUND PARKS PERFORMANCE FUND | | | |
|---|---|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Charges for services | 1,906,277 | 1,985,000 | 2,113,333 | 2,194,990 |
| Investment income | 2,837 | 721 | 8,500 | 10,000 |
| Contributions | 2,701,632 | 3,130,479 | 3,364,037 | 3,453,234 |
| Other Sources | 1,666 | 15,000 | 2,000 | 2,060 |
| Total revenues | 4,612,412 | 5,131,200 | 5,487,870 | 5,660,284 |
| Expenditures | | | | |
| Personnel services | 2,616,964 | 2,603,561 | 2,841,218 | 3,145,243 |
| Material & Supplies | 270,428 | 218,640 | 218,290 | 226,407 |
| Purchased Services | 590,834 | 725,586 | 649,842 | 615,707 |
| Maintenance And Repair | 226,580 | 388,837 | 388,837 | 268,876 |
| Other expenditures | 857,181 | 974,006 | 1,152,548 | 1,231,223 |
| Capital outlay | 50,425 | 220,570 | 237,135 | 172,828 |
| Total expenditures | 4,612,412 | 5,131,200 | 5,487,870 | 5,660,284 |
| Change in fund balance | - | - | - | - |
| Ending fund balance/ working capital | \$ - | \$ - | \$ - | \$ - |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| MAJOR GOVERNMENTAL FUND | | | | |
|---|-------------------|----------------------------|---------------------------|---------------------------|
| 4A SALES TAX DEBT SERVICE REVENUE | | | | |
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 286,051 | \$ 286,051 | \$ 14,589 | \$ 13,463 |
| Revenues | | | | |
| Investment income | 205 | - | 500 | 750 |
| Transfers in | 1,718,154 | 1,826,505 | 1,826,505 | 2,757,636 |
| Total revenues | 1,718,359 | 1,826,505 | 1,827,005 | 2,758,386 |
| Expenditures | | | | |
| Debt service | 1,989,821 | 1,828,005 | 1,828,006 | 2,759,136 |
| Other expenditures | - | 125 | 125 | 270 |
| Total expenditures | 1,989,821 | 1,828,130 | 1,828,131 | 2,759,406 |
| Change in fund balance | (271,462) | (1,625) | (1,126) | (1,020) |
| Ending fund balance/ working capital | \$ 14,589 | \$ 284,426 | \$ 13,463 | \$ 12,443 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| MAJOR GOVERNMENTAL FUND 4B SALES TAX DEBT SERVICE REVENUE | | | | |
|--|-------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 465,602 | \$ 464,853 | \$ 114,200 | \$ 119,841 |
| Revenues | | | | |
| Investment income | 4,485 | - | 6,500 | 7,500 |
| Transfers in | 1,038,183 | 1,390,800 | 1,672,631 | 2,224,218 |
| Total revenues | 1,042,668 | 1,390,800 | 1,679,131 | 2,231,718 |
| Expenditures | | | | |
| Debt service | 1,394,070 | 1,391,550 | 1,673,381 | 2,224,968 |
| Other expenditures | - | 109 | 109 | 240 |
| Transfers out | - | - | - | - |
| Total expenditures | 1,394,070 | 1,391,659 | 1,673,490 | 2,225,208 |
| Change in fund balance | (351,402) | (859) | 5,641 | 6,510 |
| Ending fund balance/ working capital | \$ 114,200 | \$ 463,994 | \$ 119,841 | \$ 126,351 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND HOTEL MOTEL OCCUPANCY TAX FUND | | | | |
|---|---------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 902,283 | \$ 858,050 | \$ 1,035,228 | \$ 172,744 |
| Revenues | | | | |
| Hotel Motel Tax | 366,737 | 467,776 | 531,812 | 481,809 |
| Investment income | 6,819 | 1,415 | 11,990 | 15,000 |
| Miscellaneous | 18,999 | 20,000 | 20,000 | 20,000 |
| Total revenues | 392,555 | 489,191 | 563,802 | 516,809 |
| Expenditures | | | | |
| Material & Supplies | - | 2,100 | 2,100 | 1,767 |
| Purchased services | 43,007 | 297,998 | 222,998 | 129,850 |
| Maintenance And Repair | - | 5,000 | 5,000 | 5,000 |
| Other expenditures | 216,603 | 284,188 | 353,188 | 407,923 |
| Capital Outlay | - | 250,000 | 313,000 | - |
| Transfers out | - | | 530,000 | - |
| Total expenditures | 259,610 | 839,286 | 1,426,286 | 544,540 |
| Change in fund balance | 132,945 | (350,095) | (862,484) | (27,731) |
| Ending fund balance/ working capital | \$ 1,035,228 | \$ 507,955 | \$ 172,744 | \$ 145,013 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND | | | | |
|---|---------------------|----------------------------|---------------------------|---------------------------|
| TIF #2 FUND | | | | |
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 824,283 | \$ 807,995 | \$ 1,009,403 | \$ 728,523 |
| Revenues | | | | |
| TIF- Ad valorem | 973,143 | 1,103,298 | 1,103,298 | 1,192,589 |
| Miscellaneous | 32,144 | 14,000 | 41,000 | 44,000 |
| Total revenues | 1,005,287 | 1,117,298 | 1,144,298 | 1,236,589 |
| Expenditures | | | | |
| Personnel services | 115,550 | 322,714 | 321,362 | 360,151 |
| Material & Supplies | 20,164 | 5,500 | 12,000 | 16,800 |
| Purchased services | 729 | 13,950 | 1,750 | - |
| Maintenance And Repair | 116,264 | 125,000 | 125,000 | 79,500 |
| Other expenditures | 73,020 | 160,127 | 153,627 | 218,488 |
| Capital Outlay | - | - | - | - |
| Transfers out | 494,440 | 394,550 | 811,439 | 653,013 |
| Total expenditures | 820,167 | 1,021,841 | 1,425,178 | 1,327,952 |
| Change in fund balance | 185,120 | 95,457 | (280,880) | (91,363) |
| Ending fund balance/ working capital | \$ 1,009,403 | \$ 903,452 | \$ 728,523 | \$ 637,160 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND TIF #3 FUND | | | | |
|--|---------------------------|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 135,654 | \$ - | \$ - | \$ - |
| Revenues | | | | |
| TIF - Ad valorem | 202,939 | - | - | - |
| Total revenues | 202,939 | - | - | - |
| Expenditures | | | | |
| Other expenditures | - | - | - | - |
| Transfers out | 338,593 | - | - | - |
| Total expenditures | 338,593 | - | - | - |
| Change in fund balance | (135,654) | - | - | - |
| Ending fund balance/ working capital | \$ - | \$ - | \$ - | \$ - |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND | | | | |
|---|-------------------|----------------------------|---------------------------|---------------------------|
| PID #1 FUND | | | | |
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 47,804 | \$ 56,804 | \$ 118,866 | \$ 206,284 |
| Revenues | | | | |
| Assessment | 69,999 | 70,000 | 135,000 | 85,000 |
| Other Sources | 27,996 | - | 14,000 | 4,500 |
| Total revenues | 97,995 | 70,000 | 149,000 | 89,500 |
| Expenditures | | | | |
| Purchased services | 24,589 | 60,000 | 60,000 | 60,000 |
| Other expenditures | - | 1,582 | 1,582 | 2,353 |
| Transfers out | 2,344 | - | - | - |
| Total expenditures | 26,933 | 61,582 | 61,582 | 62,353 |
| Change in fund balance | 71,062 | 8,418 | 87,418 | 27,147 |
| Ending fund balance/ working capital | \$ 118,866 | \$ 65,222 | \$ 206,284 | \$ 233,431 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND PID #2 FUND | | | | |
|--|---------------------------|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 5,157 | \$ 5,607 | \$ 7,692 | \$ 8,137 |
| Revenues | | | | |
| Other Sources | 191 | 7,500 | 7,850 | 8,000 |
| Transfers in | 2,344 | - | - | - |
| Total revenues | 2,535 | 7,500 | 7,850 | 8,000 |
| Expenditures | | | | |
| Purchased services | - | 7,050 | 7,050 | 7,000 |
| Other expenditures | - | 355 | 355 | 604 |
| Total expenditures | - | 7,405 | 7,405 | 7,604 |
| Change in fund balance | 2,535 | 95 | 445 | 396 |
| Ending fund balance/ working capital | \$ 7,692 | \$ 5,702 | \$ 8,137 | \$ 8,533 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND PEG FUND REVENUE | | | | |
|---|---------------------------|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 5,203 | \$ 17,943 | \$ 46,702 | \$ 49,403 |
| Revenues | | | | |
| PEG Fees | 50,174 | 60,000 | 50,000 | 50,000 |
| Other Sources | 115 | - | 1,000 | 1,200 |
| Total revenues | 50,289 | 60,000 | 51,000 | 51,200 |
| Expenditures | | | | |
| Purchased services | 4,175 | 3,500 | 4,000 | 5,000 |
| Other Expenditures | 4,615 | 4,299 | 4,299 | 540 |
| Capital outlay | - | 40,000 | 40,000 | 40,000 |
| Total expenditures | 8,790 | 47,799 | 48,299 | 45,540 |
| Change in fund balance | 41,499 | 12,201 | 2,701 | 5,660 |
| Ending fund balance/ working capital | \$ 46,702 | \$ 30,144 | \$ 49,403 | \$ 55,063 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND JUVENILE CASE MANAGER FUND REVENUE | | | | |
|---|-------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 179,349 | \$ 56,442 | \$ 51,044 | \$ 32,544 |
| Revenues | | | | |
| Fines and Forfeitures | 25,876 | 32,960 | 21,000 | 25,000 |
| Other Sources | 991 | - | 1,000 | 1,200 |
| Total revenues | 26,867 | 32,960 | 22,000 | 26,200 |
| Expenditures | | | | |
| Personnel services | 265 | - | 1,800 | 1,000 |
| Purchased services | - | - | - | - |
| Maintenance And Repair | - | - | - | - |
| Other expenditures | 37,327 | 38,070 | 38,700 | 39,529 |
| Transfers out | 117,580 | - | | |
| Total expenditures | 155,172 | 38,070 | 40,500 | 40,529 |
| Change in fund balance | (128,305) | (5,110) | (18,500) | (14,329) |
| Ending fund balance/ working capital | \$ 51,044 | \$ 51,332 | \$ 32,544 | \$ 18,215 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | NON-MAJOR GOVERNMENTAL FUND BUILDING SECURITY FUND REVENUE | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 87,361 | \$ 83,836 | \$ 103,195 | \$ 112,976 |
| Revenues | | | | |
| Fines and Forfeitures | 24,740 | 35,000 | 21,000 | 25,000 |
| Other Sources | 477 | - | 2,400 | 3,000 |
| Total revenues | 25,217 | 35,000 | 23,400 | 28,000 |
| Expenditures | | | | |
| Material & Supplies | 4,247 | 33,525 | 7,950 | 32,950 |
| Maintenance And Repair | 5,136 | 5,000 | 5,000 | 5,000 |
| Other expenditures | - | 669 | 669 | 1,721 |
| Total expenditures | 9,383 | 39,194 | 13,619 | 39,671 |
| Change in fund balance | 15,834 | (4,194) | 9,781 | (11,671) |
| Ending fund balance/ working capital | \$ 103,195 | \$ 79,642 | \$ 112,976 | \$ 101,305 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND COURT TECHNOLOGY FUND REVENUE | | | | |
|--|-------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 147,304 | \$ 92,000 | \$ 87,292 | \$ 72,655 |
| Revenues | | | | |
| Fines and Forfeitures | 20,500 | 30,000 | 24,000 | 30,000 |
| Other Sources | 589 | - | 1,700 | 2,000 |
| Total revenues | 21,089 | 30,000 | 25,700 | 32,000 |
| Expenditures | | | | |
| Personnel services | 1,200 | 5,000 | 7,500 | 7,000 |
| Purchased services | 3,017 | 4,000 | 4,000 | 2,500 |
| Maintenance And Repair | - | - | - | - |
| Other Expenditures | 28,634 | 28,837 | 28,837 | 43,242 |
| Capital outlay | 48,250 | - | - | - |
| Total expenditures | 81,101 | 37,837 | 40,337 | 52,742 |
| Change in fund balance | (60,012) | (7,837) | (14,637) | (20,742) |
| Ending fund balance/ working capital | \$ 87,292 | \$ 84,163 | \$ 72,655 | \$ 51,913 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND TIME PAYMENT FUND | | | | |
|--|----------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 50 | \$ - | \$ 145 | \$ - |
| Revenues | | | | |
| Fines and Forfeitures | (50) | - | - | - |
| Other Sources | 145 | - | - | - |
| Total revenues | 95 | - | - | - |
| Expenditures | | | | |
| Other Expednitures | - | - | 145 | - |
| Total expenditures | - | - | 145 | - |
| Change in fund balance | 95 | - | (145) | - |
| Ending fund balance/ working capital | \$ 145 | \$ - | \$ - | \$ - |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | NON-MAJOR GOVERNMENTAL FUND GRANT FUNDS | | | |
|---|--|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ (190,695) | \$ - | \$ 7,094 | \$ 251,878 |
| Revenues | | | | |
| Intergovernmental | 2,576,464 | - | 3,943,950 | 6,093,532 |
| Investment income | 40,539 | - | 200,000 | 175,000 |
| Transfers in | 278,317 | - | - | - |
| Total revenues | 2,895,320 | - | 4,143,950 | 6,268,532 |
| Expenditures | | | | |
| Personnel Services | 1,126,805 | 2,803,515 | 1,717,682 | 1,960,717 |
| Material & Supplies | 95,276 | - | - | - |
| Purchased Services | 88,340 | - | 10,000 | 2,000 |
| Maintenance and Repair | - | - | 123,750 | - |
| Other Expenditures | 282,003 | - | - | - |
| Capital outlay | 766,682 | - | 2,047,734 | 4,130,815 |
| Transfers out | 338,425 | - | - | - |
| Total expenditures | 2,697,531 | 2,803,515 | 3,899,166 | 6,093,532 |
| Change in fund balance | 197,789 | (2,803,515) | 244,784 | 175,000 |
| Ending fund balance/ working capital | \$ 7,094 | \$ (2,803,515) | \$ 251,878 | \$ 426,878 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | NON-MAJOR GOVERNMENTAL FUND OTHER SPECIAL REVENUE FUNDS | | | |
|---|--|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 562 | \$ 99,879 | \$ 91,257 | \$ 87,257 |
| Revenues | | | | |
| Intergovernmental | 1,510 | 6,500 | 6,500 | 6,500 |
| Donation | 260,984 | 47,300 | 47,300 | 50,000 |
| Total revenues | 262,494 | 53,800 | 53,800 | 56,500 |
| Expenditures | | | | |
| Personnel Services | 1,510 | 2,500 | 7,500 | 10,000 |
| Material & Supplies | 22,411 | 17,300 | 14,300 | 16,300 |
| Purchased Services | - | - | - | - |
| Maintenance and Repair | 82 | 700 | - | 700 |
| Other Expednitures | 147,796 | 38,500 | 36,000 | 64,177 |
| Capital outlay | - | - | - | - |
| Total expenditures | 171,799 | 59,000 | 57,800 | 91,177 |
| Change in fund balance | 90,695 | (5,200) | (4,000) | (34,677) |
| Ending fund balance/ working capital | \$ 91,257 | \$ 94,679 | \$ 87,257 | \$ 52,580 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND WATER & WASTEWATER FUND | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 10,503,081 | \$ 12,565,873 | \$ 14,925,007 | \$ 14,731,909 |
| Revenues | | | | |
| Charges for Services | 24,476,411 | 23,550,739 | 24,536,386 | 25,688,063 |
| Investment income | 138,166 | 250,000 | 402,500 | 450,000 |
| Misc | 64,709 | 47,000 | 60,216 | 61,422 |
| Other sources | 2,865,617 | 2,016,350 | 1,490,645 | 1,496,739 |
| Total revenues | 27,544,903 | 25,864,089 | 26,489,747 | 27,696,224 |
| Expenditures | | | | |
| Personnel services | 2,261,857 | 3,061,757 | 3,235,963 | 3,308,421 |
| Material & Supplies | 111,023 | 141,223 | 139,597 | 161,592 |
| Purchased Services | 8,511,991 | 9,556,422 | 9,779,929 | 10,312,152 |
| Maintenance And Repair | 236,381 | 319,883 | 319,883 | 319,883 |
| Other expenditures | 3,595,192 | 3,042,809 | 3,726,479 | 3,683,293 |
| Capital outlay | 232,260 | 947,944 | 911,944 | 611,944 |
| Debt services | 6,401,389 | 6,760,759 | 6,733,357 | 7,401,282 |
| Pilot | 809,810 | 835,451 | 854,238 | 1,162,961 |
| Franchise fee | 963,074 | 952,750 | 981,455 | 1,016,215 |
| Total expenditures | 23,122,977 | 25,618,998 | 26,682,845 | 27,977,743 |
| Change in fund balance | 4,421,926 | 245,091 | (193,098) | (281,519) |
| Ending fund balance/ working capital | \$ 14,925,007 | \$ 12,810,964 | \$ 14,731,909 | \$ 14,450,390 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND HIDDEN CREEK GOLF COURSE FUND | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ - | \$ - | \$ - | \$ - |
| Revenues | | | | |
| Charges for services | 1,925,876 | 1,802,500 | 2,120,589 | 2,184,207 |
| Investment income | (5,699) | - | 1,000 | 1,500 |
| Contributions | 936,630 | 731,114 | 1,642,575 | 1,230,019 |
| Other sources | 2,522 | 380,586 | 4,500 | 4,500 |
| Total revenues | 2,859,329 | 2,914,200 | 3,768,664 | 3,420,226 |
| Expenditures | | | | |
| Personnel services | 1,219,753 | 1,231,194 | 1,218,909 | 1,394,669 |
| Material & Supplies | 100,264 | 136,546 | 136,546 | 111,546 |
| Purchased Services | 77,547 | 391,484 | 118,660 | 153,796 |
| Maintenance And Repair | 151,666 | 72,950 | 72,950 | 116,600 |
| Other expenditures | 938,629 | 705,940 | 1,108,045 | 1,145,031 |
| Capital outlay | - | - | 134,468 | 127,552 |
| Debt services | 371,470 | 376,086 | 376,086 | 371,032 |
| Transfers out | - | | 603,000 | - |
| Total expenditures | 2,859,329 | 2,914,200 | 3,768,664 | 3,420,226 |
| Change in fund balance | - | - | - | - |
| Ending fund balance/ working capital | \$ - | \$ - | \$ - | \$ - |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND EQUIPMENT SERVICE FUND REVENUE | | | |
|---|--|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 82,167 | \$ (149,917) | \$ (210,891) | \$ (36,237) |
| Revenues | | | | |
| Charges for services | 1,314,361 | 2,185,524 | 2,185,524 | 2,325,024 |
| Investment income | 74 | - | 1,000 | - |
| Other sources | - | - | - | - |
| Total revenues | 1,314,435 | 2,185,524 | 2,186,524 | 2,325,024 |
| Expenditures | | | | |
| Personnel services | 388,423 | 504,194 | 461,185 | 715,117 |
| Material & Supplies | 15,370 | 23,115 | 23,115 | 48,407 |
| Purchased Services | 578,618 | 736,404 | 711,165 | 543,578 |
| Maintenance And Repair | 538,767 | 490,203 | 517,129 | 490,203 |
| Other expenditures | 86,315 | 269,723 | 299,276 | 310,322 |
| Capital outlay | - | - | - | - |
| Total expenditures | 1,607,493 | 2,023,639 | 2,011,870 | 2,107,627 |
| Change in fund balance | (293,058) | 161,885 | 174,654 | 217,397 |
| Ending fund balance/ working capital | \$ (210,891) | \$ 11,968 | \$ (36,237) | \$ 181,160 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (GOV) | | | |
|---|--|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 5,943,701 | \$ 3,549,503 | \$ 3,700,937 | \$ 3,305,681 |
| Revenues | | | | |
| Investment income | 23,143 | 25,000 | 110,000 | 120,000 |
| Contributions | 1,678,682 | 2,954,042 | 2,316,399 | 1,579,463 |
| Total revenues | 1,701,825 | 2,979,042 | 2,426,399 | 1,699,463 |
| Expenditures | | | | |
| Other expenditures | 3,004,291 | 4,658 | 4,658 | 348,664 |
| Capital outlay | 940,298 | 2,457,000 | 2,816,997 | 809,879 |
| Total expenditures | 3,944,589 | 2,461,658 | 2,821,655 | 1,158,543 |
| Change in fund balance | (2,242,764) | 517,384 | (395,256) | 540,920 |
| Ending fund balance/ working capital | \$ 3,700,937 | \$ 4,066,887 | \$ 3,305,681 | \$ 3,846,601 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND EQUIPMENT REPLACEMENT FUND (PROP) | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 1,477,998 | \$ 652,154 | \$ 1,221,463 | \$ 679,785 |
| Revenues | | | | |
| Investment income | 6,243 | 5,000 | 25,000 | 30,000 |
| Contributions | 520,192 | 435,354 | 435,354 | 475,000 |
| Other Sources | 467,230 | - | - | - |
| Total revenues | 993,665 | 440,354 | 460,354 | 505,000 |
| Expenditures | | | | |
| Transfer out | 1,000,000 | 0 | 557,477 | - |
| Other expenditures | - | 1,336 | 1,336 | 2,023 |
| Capital outlay | 250,200 | 388,500 | 443,219 | 443,272 |
| Total expenditures | 1,250,200 | 389,836 | 1,002,032 | 445,295 |
| Change in fund balance | (256,535) | 50,518 | (541,678) | 59,705 |
| Ending fund balance/ working capital | \$ 1,221,463 | \$ 702,672 | \$ 679,785 | \$ 739,490 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| | MAJOR PROPRIETARY FUND SUPPORT SERVICES FUND | | | |
|---|---|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 732,137 | \$ 444,769 | \$ 1,230,663 | \$ 787,094 |
| Revenues | | | | |
| Charges for services | 5,096,013 | 5,340,000 | 5,087,756 | 5,694,089 |
| Investment income | 10,997 | - | 25,000 | 30,000 |
| Other sources | - | - | 587,100 | 1,000,000 |
| Total revenues | 5,107,010 | 5,340,000 | 5,699,856 | 6,724,089 |
| Expenditures | | | | |
| Personnel services | 1,433,129 | 1,709,257 | 1,533,576 | 1,886,035 |
| Material & Supplies | 296,814 | 677,651 | 362,000 | 284,100 |
| Purchased Services | 277,516 | 254,311 | 290,800 | 158,170 |
| Maintenance And Repair | 1,142,223 | 1,191,463 | 1,685,728 | 2,896,483 |
| Other expenditures | 54,697 | 282,421 | 230,499 | 258,137 |
| Capital outlay | 1,404,105 | 1,586,626 | 2,040,822 | 1,672,237 |
| Total expenditures | 4,608,484 | 5,701,729 | 6,143,425 | 7,155,162 |
| Change in fund balance | 498,526 | (361,729) | (443,569) | (431,073) |
| Ending fund balance/ working capital | \$ 1,230,663 | \$ 83,040 | \$ 787,094 | \$ 356,021 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND SOLID WASTE FUND | | | | |
|---|---------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 1,515,927 | \$ 1,002,358 | \$ 249,117 | \$ 376,613 |
| Revenues | | | | |
| Charges for services | 3,323,598 | 3,408,411 | 3,408,411 | 4,175,273 |
| Investment income | 10,333 | 10,000 | 15,000 | 20,000 |
| Other sources | 167,340 | - | 835,056 | - |
| Total revenues | 3,501,271 | 3,418,411 | 4,258,467 | 4,195,273 |
| Expenditures | | | | |
| Material & Supplies | 11,132 | 11,000 | 11,000 | - |
| Purchased Services | 2,616,640 | 2,886,983 | 3,045,151 | 3,241,478 |
| Other expenditures | 859,861 | 738,087 | 788,768 | 709,178 |
| Franchise | 265,000 | 243,583 | 243,583 | 332,658 |
| Transfer out | 1,015,448 | - | 42,469 | 43,743 |
| Total expenditures | 4,768,081 | 3,879,653 | 4,130,971 | 4,327,057 |
| Change in fund balance | (1,266,810) | (461,242) | 127,496 | (131,784) |
| Ending fund balance/ working capital | \$ 249,117 | \$ 541,116 | \$ 376,613 | \$ 244,829 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND CEMETERY OPERATIONS FUND | | | | |
|---|-------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 205,770 | \$ 215,991 | \$ 264,833 | \$ 280,062 |
| Revenues | | | | |
| Charges for services | 38,331 | 30,000 | 15,000 | 15,000 |
| Other sources | 24,007 | 746 | 9,995 | 12,000 |
| Total revenues | 62,338 | 30,746 | 24,995 | 27,000 |
| Expenditures | | | | |
| Material & Supplies | 2,807 | - | - | - |
| Purchased services | 468 | 20,522 | 6,522 | 20,600 |
| Other expenditures | - | 3,244 | 3,244 | 1,761 |
| Total expenditures | 3,275 | 23,766 | 9,766 | 22,361 |
| Change in fund balance | 59,063 | 6,980 | 15,229 | 4,639 |
| Ending fund balance/ working capital | \$ 264,833 | \$ 222,971 | \$ 280,062 | \$ 284,701 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND CEMETERY ENDOWMENT FUND | | | | |
|--|---------------------------|--|---------------------------------------|---------------------------------------|
| | 2021-22 ACTUAL | 2022-23 ORIGINAL BUDGET | 2022-23 REVISED BUDGET | 2023-24 ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 149,625 | \$ 157,125 | \$ 161,124 | \$ 168,624 |
| Revenues | | | | |
| Charges for services | 11,499 | 7,500 | 7,500 | 7,500 |
| Total revenues | 11,499 | 7,500 | 7,500 | 7,500 |
| Expenditures | | | | |
| Other expenditures | - | - | - | - |
| Total expenditures | - | - | - | - |
| Change in fund balance | 11,499 | 7,500 | 7,500 | 7,500 |
| Ending fund balance/ working capital | \$ 161,124 | \$ 164,625 | \$ 168,624 | \$ 176,124 |

**THREE YEAR FUND SUMMARIES BY
REVENUE, EXPENDITURES AND FUND BALANCE
FY 2023-2024**

| NON-MAJOR GOVERNMENTAL FUND HEALTH INSURANCE FUND | | | | |
|--|---------------------|----------------------------|---------------------------|---------------------------|
| | 2021-22 | 2022-23 | 2022-23 | 2023-24 |
| | ACTUAL | ORIGINAL BUDGET | REVISED BUDGET | ADOPTED BUDGET |
| Beginnig fund balance/ working capital | \$ 3,184,194 | \$ 3,888,529 | \$ 3,886,781 | \$ 2,555,931 |
| Revenues | | | | |
| Charges for services | 5,691,086 | 5,519,357 | 5,886,524 | 6,155,900 |
| Investment income | 26,341 | 12,000 | 75,000 | 85,000 |
| Other sources | 127,464 | 100,000 | 125,000 | 125,000 |
| Total revenues | 5,844,891 | 5,631,357 | 6,086,524 | 6,365,900 |
| Expenditures | | | | |
| Claims | 4,628,644 | 4,677,770 | 6,418,351 | 5,779,025 |
| Purchased services | 40,300 | 49,400 | 41,000 | 49,400 |
| Other expenditures | 473,360 | 958,023 | 958,023 | 1,038,263 |
| Total expenditures | 5,142,304 | 5,685,193 | 7,417,374 | 6,866,688 |
| Change in fund balance | 702,587 | (53,836) | (1,330,850) | (500,788) |
| Ending fund balance/ working capital | \$ 3,886,781 | \$ 3,834,693 | \$ 2,555,931 | \$ 2,055,143 |

General Fund Forecast

| | FY 22-23 Budget | FY 22-23 Estimate | FY 23-24 Projected | FY 24-25 Projected | FY 25-26 Projected | FY 26-27 Projected | FY 27-28 Projected |
|--------------------------------------|--------------------|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Beginning Fund Balance | \$ 22,135,781 | \$ 21,924,171 | \$ 17,826,957 | \$ 16,125,548 | \$ 15,051,719 | \$ 13,977,982 | \$ 13,673,998 |
| Property Tax | 24,609,241 | \$ 24,775,000 | \$ 26,745,080 | \$ 28,207,047 | \$ 29,749,152 | \$ 31,375,794 | \$ 33,091,614 |
| Property Tax- Chisholm Summit | \$ - | \$ - | \$ - | \$ - | \$ 500,000 | \$ 1,030,000 | \$ 1,575,900 |
| Homestead exemption | - | \$ - | \$ - | \$ (350,000) | \$ (525,000) | \$ (700,000) | \$ (700,000) |
| Sales Tax | \$ 14,415,784 | \$ 14,946,030 | \$ 15,394,411 | \$ 15,856,243 | \$ 16,331,930 | \$ 16,821,888 | \$ 17,326,545 |
| Other Revenue | \$ 14,126,072 | \$ 13,880,120 | \$ 16,545,267 | \$ 16,725,984 | \$ 17,366,701 | \$ 18,152,433 | \$ 18,980,720 |
| Total Revenue | \$ 53,151,097 | \$ 53,601,150 | \$ 59,651,098 | \$ 60,439,273 | \$ 63,422,783 | \$ 66,680,115 | \$ 70,274,778 |
| Base Expenses | \$ 55,328,010 | \$ 57,698,364 | \$ 56,594,995 | \$ 58,899,350 | \$ 61,092,233 | \$ 61,430,822 | \$ 63,163,822 |
| Proposed Supplementals | \$ - | \$ - | \$ 2,182,254 | \$ 1,476,558 | \$ 1,525,028 | \$ 1,579,237 | \$ 1,633,878 |
| Future Supplementals | - | - | - | \$ 500,000 | \$ 1,000,000 | \$ 1,500,000 | \$ 2,000,000 |
| Cash Funding Projects | \$ - | \$ - | \$ 1,400,000 | \$ 637,194 | \$ 879,259 | \$ 1,383,547 | \$ - |
| Safer Grant 9 Fire Fighters | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,090,493 | \$ 1,139,565 |
| Fire Station 4 - Operation and Equip | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,747,611 |
| Total Expenditures | \$ 55,328,010 | \$ 57,698,364 | \$ 61,352,506 | \$ 61,513,102 | \$ 64,496,520 | \$ 66,984,099 | \$ 69,684,876 |
| Change in Fund Balance | \$ (2,176,913) | \$ (4,097,214) | \$ (1,701,408) | \$ (1,073,829) | \$ (1,073,737) | \$ (303,984) | \$ 589,903 |
| Ending Fund Balance | \$ 19,958,868 | \$ 17,826,957 | \$ 16,125,548 | \$ 15,051,719 | \$ 13,977,982 | \$ 13,673,998 | \$ 14,263,901 |
| FB % of Expenditure | 36.07% | 30.90% | 26.28% | 24.47% | 21.67% | 20.41% | 20.47% |

EXPLANATION OF CHANGES IN MAJOR FUND BALANCES
GREATER THAN 10%

General Debt Service: Fund balance is projected to increase by \$2.0mm or 31.7% due to projected increases with Ad Valorem revenues and timing of debt service payments.

4A Sales Tax: Fund balance is projected to increase by \$1.2mm or 19.4% as a result of funding for Craft Masters project.

Grant Funds: Fund balance is projected to increase by \$175K or 69.5% due to ARPA fund related purchases for Fire and Police.

Equipment Services Fund: Fund balance is projected to increase by \$217K due to increased service charges for maintenance and fuel.

Equipment Replacement Fund (Governmental): Fund balance is projected to increase by \$541K or 14.0% as a result of leveled contributions and lower planned expenditures for FY2024.

Support Services Fund: Fund balance projected to decrease by \$431K or 54.7% due to increased maintenance and repair expenditures.

Solid Waste Fund: Fund balance projected to decrease by \$296K or 65.0% due to increased expenditures with purchased services.

Health Insurance Fund: Fund balance projected to decrease by \$501K or 19.5% due to overall increase with claims and expenditures.

Capital & Debt

THE CITY OF
BURLESON
TEXAS

FINANCING ALTERNATIVES CURRENTLY IN USE BY THE CITY OF BURLESON

| TYPES OF FINANCING | APPLICATIONS | POSITIVE POINTS | NEGATIVE POINTS |
|---|---|--|---|
| Pay as You Go-Current Operating Revenues | | | |
| Financing capital purchases out of current revenues during the life of the project | 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 |
| General Operating Bonds | | | |
| Faith and credit financings requiring preparation of offering statements and bond ratings | 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 |
| Revenue Bonds | | | |
| Pledge of designated future revenues, requires preparation of complex offering statements, bond ratings and feasibility studies | Large projects | Not faith and credit pledged; voter approval not required | High interest and issuance costs; restrictive covenants involved; evidence of public support not obtains |
| Combination Tax & Revenue Certificates of Obligations | | | |
| 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 | Large projects | Not faith and credit pledged; voter approval not required | High interest and issuance costs; restrictive covenants involved; evidence of public support not obtains |

**CITY OF BURLESON
TAX SUPPORTED
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2023**

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|--------------|----------------------|----------------------|----------------------|
| 2024 | 5,538,671 | 2,431,380 | 7,970,050 |
| 2025 | 5,874,962 | 2,155,698 | 8,030,660 |
| 2026 | 5,181,774 | 1,908,931 | 7,090,704 |
| 2027 | 4,968,071 | 1,671,884 | 6,639,955 |
| 2028 | 4,608,097 | 1,452,485 | 6,060,582 |
| 2029 | 3,552,976 | 1,277,151 | 4,830,127 |
| 2030 | 3,699,158 | 1,126,965 | 4,826,123 |
| 2031 | 3,238,924 | 981,584 | 4,220,508 |
| 2032 | 3,386,262 | 846,324 | 4,232,586 |
| 2033 | 3,472,349 | 709,593 | 4,181,942 |
| 2034 | 3,621,998 | 569,731 | 4,191,729 |
| 2035 | 2,931,648 | 447,455 | 3,379,103 |
| 2036 | 2,587,454 | 349,913 | 2,937,367 |
| 2037 | 2,153,260 | 266,352 | 2,419,612 |
| 2038 | 1,880,221 | 197,801 | 2,078,022 |
| 2039 | 1,378,339 | 142,680 | 1,521,019 |
| 2040 | 892,612 | 103,511 | 996,123 |
| 2041 | 733,041 | 72,848 | 805,889 |
| 2042 | 763,470 | 42,918 | 806,388 |
| 2043 | 691,211 | 13,824 | 705,035 |
| TOTAL | \$ 61,154,496 | \$ 16,769,026 | \$ 77,923,522 |

Note: 2023 bond estimates are included

BURLESON 4A ECONOMIC DEVELOPMENT CORPORATION
LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2023

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|--------------|----------------------|---------------------|----------------------|
| 2024 | 1,800,932 | 956,704 | 2,757,635 |
| 2025 | 1,988,514 | 841,379 | 2,829,893 |
| 2026 | 1,406,805 | 779,238 | 2,186,043 |
| 2027 | 1,460,896 | 722,093 | 2,182,989 |
| 2028 | 1,519,208 | 662,044 | 2,181,252 |
| 2029 | 1,182,667 | 609,001 | 1,791,668 |
| 2030 | 1,232,773 | 561,916 | 1,794,689 |
| 2031 | 1,282,245 | 511,416 | 1,793,660 |
| 2032 | 1,334,143 | 458,814 | 1,792,956 |
| 2033 | 1,342,292 | 404,960 | 1,747,252 |
| 2034 | 1,097,777 | 354,234 | 1,452,011 |
| 2035 | 778,262 | 314,963 | 1,093,225 |
| 2036 | 810,540 | 283,187 | 1,093,727 |
| 2037 | 842,818 | 250,120 | 1,092,938 |
| 2038 | 876,889 | 215,726 | 1,092,615 |
| 2039 | 912,754 | 179,933 | 1,092,687 |
| 2040 | 950,412 | 142,669 | 1,093,081 |
| 2041 | 989,863 | 103,864 | 1,093,727 |
| 2042 | 1,029,314 | 63,480 | 1,092,794 |
| 2043 | 1,072,351 | 21,447 | 1,093,798 |
| TOTAL | \$ 23,911,453 | \$ 8,437,188 | \$ 32,348,640 |

Note: 2023 bond estimates are included

**BURLESON 4B COMMUNITY SERVICES DEVELOPMENT CORPORATION
LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2023**

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|-------|----------------------|---------------------|----------------------|
| 2024 | 1,401,072 | 823,146 | 2,224,218 |
| 2025 | 1,491,833 | 736,083 | 2,227,916 |
| 2026 | 1,567,836 | 666,964 | 2,234,800 |
| 2027 | 1,473,840 | 596,156 | 2,069,996 |
| 2028 | 1,545,760 | 526,214 | 2,071,974 |
| 2029 | 762,681 | 474,370 | 1,237,051 |
| 2030 | 795,518 | 441,506 | 1,237,024 |
| 2031 | 834,272 | 407,085 | 1,241,357 |
| 2032 | 863,027 | 371,214 | 1,234,241 |
| 2033 | 906,781 | 333,818 | 1,240,599 |
| 2034 | 942,369 | 294,735 | 1,237,104 |
| 2035 | 982,957 | 254,853 | 1,237,810 |
| 2036 | 799,462 | 217,830 | 1,017,292 |
| 2037 | 680,967 | 186,271 | 867,238 |
| 2038 | 708,390 | 157,859 | 866,249 |
| 2039 | 736,729 | 129,457 | 866,186 |
| 2040 | 765,985 | 99,903 | 865,888 |
| 2041 | 771,158 | 69,410 | 840,568 |
| 2042 | 801,330 | 37,960 | 839,290 |
| 2043 | 548,337 | 10,967 | 559,304 |
| TOTAL | <u>\$ 19,380,304</u> | <u>\$ 6,835,801</u> | <u>\$ 26,216,105</u> |

Note: 2023 bond estimates are included

**CITY OF BURLESON
HIDDEN CREEK GOLF COURSE
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2023**

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|--------------|-------------------|------------------|----------------------|
| 2024 | 348,572 | 21,960 | 370,532 |
| 2025 | 374,714 | 7,494 | 382,208 |
| 2026 | - | - | - |
| 2027 | - | - | - |
| 2028 | - | - | - |
| 2029 | - | - | - |
| 2030 | - | - | - |
| 2031 | - | - | - |
| 2032 | - | - | - |
| 2033 | - | - | - |
| 2034 | - | - | - |
| TOTAL | \$ 723,286 | \$ 29,454 | \$ 752,740 |

**CITY OF BURLESON
TIF
GENERAL LONG TERM DEBT
PRINCIPAL AND INTEREST REQUIREMENTS
As of September 30, 2023**

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|--------------|---------------------|---------------------|----------------------|
| 2024 | 348,599 | 304,414 | 653,013 |
| 2025 | 365,703 | 287,648 | 653,351 |
| 2026 | 381,351 | 272,207 | 653,558 |
| 2027 | 396,998 | 256,640 | 653,638 |
| 2028 | 412,700 | 239,871 | 652,571 |
| 2029 | 428,401 | 223,324 | 651,725 |
| 2030 | 454,157 | 207,398 | 661,555 |
| 2031 | 464,966 | 190,765 | 655,731 |
| 2032 | 480,776 | 173,626 | 654,402 |
| 2033 | 501,585 | 155,572 | 657,157 |
| 2034 | 512,503 | 136,466 | 648,969 |
| 2035 | 538,420 | 116,416 | 654,836 |
| 2036 | 559,391 | 95,238 | 654,629 |
| 2037 | 580,363 | 73,005 | 653,368 |
| 2038 | 606,388 | 50,517 | 656,905 |
| 2039 | 222,467 | 34,915 | 257,382 |
| 2040 | 233,600 | 25,793 | 259,393 |
| 2041 | 244,788 | 16,226 | 261,014 |
| 2042 | 250,975 | 6,310 | 257,285 |
| 2043 | 32,270 | 645 | 32,915 |
| TOTAL | \$ 8,016,401 | \$ 2,866,995 | \$ 10,883,396 |

**CITY OF BURLESON
 WATER AND WASTEWATER
 PRINCIPAL AND INTEREST REQUIREMENTS
 As of September 30, 2023**

| YEAR | PRINCIPAL | INTEREST | TOTAL REQUIREMENT |
|-------|----------------------|----------------------|----------------------|
| 2024 | 5,242,156 | 2,156,224 | 7,398,380 |
| 2025 | 5,009,275 | 1,940,746 | 6,950,021 |
| 2026 | 4,682,235 | 1,757,673 | 6,439,908 |
| 2027 | 4,305,195 | 1,589,098 | 5,894,293 |
| 2028 | 3,714,235 | 1,437,213 | 5,151,448 |
| 2029 | 3,523,274 | 1,304,438 | 4,827,712 |
| 2030 | 3,663,394 | 1,176,432 | 4,839,826 |
| 2031 | 3,804,594 | 1,040,252 | 4,844,846 |
| 2032 | 3,495,794 | 901,341 | 4,397,135 |
| 2033 | 3,321,993 | 767,223 | 4,089,216 |
| 2034 | 3,300,353 | 636,973 | 3,937,326 |
| 2035 | 3,008,713 | 516,966 | 3,525,679 |
| 2036 | 2,763,152 | 410,539 | 3,173,691 |
| 2037 | 2,442,592 | 315,392 | 2,757,984 |
| 2038 | 2,023,112 | 237,447 | 2,260,559 |
| 2039 | 1,509,712 | 176,816 | 1,686,528 |
| 2040 | 1,237,391 | 129,023 | 1,366,414 |
| 2041 | 996,151 | 87,153 | 1,083,304 |
| 2042 | 1,034,910 | 46,531 | 1,081,441 |
| 2043 | 645,830 | 12,917 | 658,747 |
| TOTAL | <u>\$ 59,724,061</u> | <u>\$ 16,640,394</u> | <u>\$ 76,364,455</u> |

Note: 2023 bond estimates are included

5 Year Capital Improvement Program Summary

| CATEGORY | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|
| GENERAL GOVERNMENT CAPITAL IMPROVEMENT PLAN | \$ 28,165,831 | \$ 30,711,539 | \$ 22,899,965 | \$ 6,073,448 | \$ 13,443,000 | \$ 101,293,783 |
| 4B PARKS AND GOLF CAPITAL IMPROVEMENT PLAN | \$ 12,702,019 | \$ 3,435,338 | \$ 2,168,250 | \$ 1,863,750 | \$ 1,911,000 | \$ 22,080,357 |
| 4A ECONOMIC DEVELOPMENT CAPITAL IMPROVEMENT PLAN | \$ 29,500,000 | \$ 20,000,000 | \$ - | \$ - | \$ - | \$ 49,500,000 |
| WATER AND SEWER CAPITAL IMPROVEMENT PLAN | \$ 27,071,182 | \$ 22,045,991 | \$ 16,894,638 | \$ 9,785,901 | \$ 6,693,532 | \$ 82,491,244 |
| TOTAL PROJECTS | \$ 97,439,032 | \$ 76,192,868 | \$ 41,962,853 | \$ 17,723,099 | \$ 22,047,532 | \$ 255,365,384 |
| AVAILABLE FUNDS (CASH/OTHER) | \$ 3,668,678 | \$ 1,691,989 | \$ 1,040,059 | \$ 1,792,547 | \$ - | \$ 8,193,273 |
| BOND ISSUANCE | \$ 93,770,354 | \$ 74,500,879 | \$ 40,922,794 | \$ 15,930,552 | \$ 22,047,532 | \$ 247,172,111 |

| GO BOND PROJECTS | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|---|----------------------|----------------------|----------------------|---------------------|----------------------|----------------------|
| NEIGHBORHOOD STREET REBUILD | \$ 750,000 | \$ 750,000 | \$ 750,000 | | | \$ 2,250,000 |
| ALSBUARY BOULEVARD - HULEN STREET TO CR 1020 (PHASE II) | \$ 6,434,496 | | | | | \$ 6,434,496 |
| SIDEWALK PROGRAM | \$ 1,216,946 | | | | | \$ 1,216,946 |
| POLICE EXPANSION | \$ 2,800,000 | \$ 13,607,500 | \$ 16,409,500 | | | \$ 32,817,000 |
| CR 1020 (ALSBUARY) WIDENING (DESIGN) (PHASE III) | | | | | | \$ - |
| HULEN INTERSECTION/ROAD EXPANSION | \$ 2,000,000 | \$ 7,504,680 | | | | \$ 9,504,680 |
| SH174 WIDENING SCHEMATIC AND ENVIRONMENTAL | \$ 930,000 | | \$ 1,400,000 | | | \$ 2,330,000 |
| ELK DR. HILLSIDE DR,& FM 731 - INTERSECTION & SIDEWALK IMPROVEMENTS | \$ 1,036,509 | | | | | \$ 1,036,509 |
| FIRE STATION | | | | \$ 2,500,000 | \$ 13,443,000 | \$ 15,943,000 |
| FM 1902 AND CR 910 PEDESTRIAN MOBILITY | | | \$ 300,000 | \$ 1,189,901 | | \$ 1,489,901 |
| Total GO Bond Projects | \$ 15,167,951 | \$ 21,862,180 | \$ 18,859,500 | \$ 3,689,901 | \$ 13,443,000 | \$ 73,022,532 |

| Additional Projects | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| FIRE STATION 1 | \$ 3,533,235 | | | | | \$ 3,533,235 |
| SH174 TRAFFIC SIGNAL IMPROVEMENTS | \$ 1,500,000 | | | | | \$ 1,500,000 |
| ALSBUARY BLVD - HULEN ST TO CR 1020 (PAHASE II) | \$ 1,000,000 | | | | | \$ 1,000,000 |
| CITY HALL RENOVATION | \$ 1,400,000 | | | | | \$ 1,400,000 |
| ALSBUARY PHASE I WIDENING - CANDLAR TO HULEN (PHASE 1B) | \$ 3,500,000 | | | | | \$ 3,500,000 |
| CR 1020 (ALSBUARY) WIDENING (DESIGN) PHASE III | | \$ 1,833,091 | | | | \$ 1,833,091 |
| HULEN INTERSECTION/ROAD EXPANSION | | \$ 4,630,029 | | | | \$ 4,630,029 |
| VILLAGE CREEK PARKWAY EXPANSION (TARRNT CO BOND 50% MATCH) | \$ 2,064,645 | \$ 1,437,194 | | | | \$ 3,501,839 |
| WICKER HILL AND GREENRIDGE | | \$ 949,045 | \$ 4,040,465 | | | \$ 4,989,510 |
| HIDDEN VISTAS EXTENSION | | | | \$ 1,575,349 | | \$ 1,575,349 |
| ADDITIONAL PAVEMENT | | | | \$ 808,198 | | \$ 808,198 |
| Total Additional Projects | \$ 12,997,880 | \$ 8,849,359 | \$ 4,040,465 | \$ 2,383,547 | \$ - | \$ 28,271,251 |
| All Projects | \$ 28,165,831 | \$ 30,711,539 | \$ 22,899,965 | \$ 6,073,448 | \$ 13,443,000 | \$ 101,293,783 |

| Funding Breakout | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|-----------------------|
| GO BOND TOTAL | \$ 15,167,951 | \$ 21,862,180 | \$ 18,859,500 | \$ 3,689,901 | \$ 13,443,000 | \$ 73,022,532 |
| CO TOTAL | \$ 9,533,235 | \$ 7,263,120 | \$ 3,161,206 | \$ 1,000,000 | \$ - | \$ 20,957,561 |
| CASH | \$ 1,400,000 | \$ 637,194 | \$ 879,259 | \$ 1,383,547 | \$ - | \$ 4,300,000 |
| OTHER | \$ 2,064,645 | \$ 949,045 | \$ - | \$ - | \$ - | \$ 3,013,690 |
| Total | \$ 28,165,831 | \$ 30,711,539 | \$ 22,899,965 | \$ 6,073,448 | \$ 13,443,000 | \$ 101,293,783 |

| PARKS PROJECTS | | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|---|--------------|------------|------------|------------|------------|------------|--------------|
| Parks Refurbishments | | | | | | | |
| BAILLEY LAKE | | | | \$ 450,000 | | | \$ 450,000 |
| BARTLETT | | | | | \$ 300,000 | | \$ 300,000 |
| CEDAR RIDGE | \$ 280,000 | | | | | | \$ 280,000 |
| CENTENIAL | | \$ 420,000 | | | | | \$ 420,000 |
| CHISENHALL | | | | | | \$ 260,000 | \$ 260,000 |
| HEBERLE | | | | | | \$ 310,000 | \$ 310,000 |
| MEADOWCREST | \$ 400,000 | | | | | | \$ 400,000 |
| MISTLETOE HILL | | | \$ 585,000 | | | | \$ 585,000 |
| WARREN | | \$ 750,000 | | | \$ 500,000 | | \$ 1,250,000 |
| Sports Fields | | | | | | | |
| CHISENHALL FIELD TURF AND LIGHTING | \$ 525,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 2,525,000 |
| HIDDEN CREEK SOFTBALL RELOCATION | \$ 2,000,000 | | | | | | \$ 2,000,000 |
| Trails, Parking and Infrastructure | | | | | | | |
| BAILLEY LAKE LOW WATER CROSSING | | \$ 220,000 | | | | | \$ 220,000 |
| OAK VALLEY TRAIL- SCOTT STREET TRAILHEAD | \$ 540,000 | | | | | | \$ 540,000 |
| VILLAGE CREEK TRAIL PHASE IV | \$ 685,000 | | | | | | \$ 685,000 |
| VILLAGE CREEK TRAIL PHASE III | \$ 2,417,160 | | | | | | \$ 2,417,160 |
| Signage | | | | | | | |
| PARK MONUMENT SIGNS | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | \$ 65,000 | | \$ 260,000 |
| CITY WIDE MONUMENT SIGNS | \$ 550,000 | | | | | | \$ 550,000 |
| New Construction | | | | | | | |
| SHANNON CREEK PARK | \$ 3,327,763 | | | | | | \$ 3,327,763 |
| COMMUNITY PARK | \$ 500,000 | | | | | | \$ 500,000 |

| BRICKTOTAL | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|---|---------------|--------------|--------------|--------------|--------------|---------------|
| REPLACEMENT ROOF | | \$ 1,000,000 | | | | \$ 1,000,000 |
| REMODEL OF ENTRYWAY (ADMIN,KIOSK,ROCKWALL, LIGHTING) | \$ 487,000 | | | | | \$ 487,000 |
| ADDITION OF DRY SAUNA | | | \$ 380,000 | | | \$ 380,000 |
| REPLACEMENT OF INDOOR POOL SANDFILTER | \$ 155,000 | | | | | \$ 155,000 |
| DESERT AIRE | | \$ 300,000 | | | \$ 250,000 | \$ 550,000 |
| HVAC UNIT | | | | | \$ 500,000 | \$ 500,000 |
| REPLACEMENT OF ENTRY MONUMENT SIGN | | | | \$ 35,000 | | \$ 35,000 |
| GOLF | | | | | | |
| TREE AND WAYFINDING SIGNNAGE | \$ 25,000 | | | | | \$ 25,000 |
| Turf Improvements | | | | | | |
| RANGE SIDE (9) (SHAPE, SOD, CART PATH, TREES) | \$ 45,000 | | | | | \$ 45,000 |
| GREENS RESURFACE (ALL 18) (REMOVE AND REPLACE TOP 6" OF MATERIAL) | | | | \$ 375,000 | | \$ 375,000 |
| Ponds and Irrigation | | | | | | |
| PONDS RENOVATION BENTONITE/FOUNTAINS (4.5,15) | | | \$ 85,000 | | | \$ 85,000 |
| FLOATING INTAKE PIPE REPLACEMENT | | \$ 16,750 | | | | \$ 16,750 |
| ADMINISTRATION | | | | | | |
| SYSTEM WIDE MASTER PLAN UPDATE | \$ 100,000 | | | | | \$ 100,000 |
| PARK TOTAL | \$ 11,289,923 | \$ 1,955,000 | \$ 1,600,000 | \$ 1,365,000 | \$ 1,070,000 | \$ 17,279,923 |
| BRICK TOTAL | \$ 642,000 | \$ 1,300,000 | \$ 380,000 | \$ 35,000 | \$ 750,000 | \$ 3,107,000 |
| GOLF TOTAL | \$ 70,000 | \$ 16,750 | \$ 85,000 | \$ 375,000 | \$ - | \$ 546,750 |
| ADMINISTRATION | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ 100,000 |
| CONTINGENCY/ESCALATION 5% | \$ 600,096 | \$ 163,588 | \$ 103,250 | \$ 88,750 | \$ 91,000 | \$ 1,046,684 |
| GRAND TOTAL | \$ 12,702,019 | \$ 3,435,338 | \$ 2,168,250 | \$ 1,863,750 | \$ 1,911,000 | \$ 22,080,357 |
| Funding Breakout | | | | | | |
| AVAILABLE FUNDING | \$ 204,033 | \$ 105,750 | \$ 160,800 | \$ 409,000 | | \$ 879,583 |
| DEBT SALE | \$ 12,497,986 | \$ 3,329,588 | \$ 2,007,450 | \$ 1,454,750 | \$ 1,911,000 | \$ 21,200,774 |
| TOTAL | \$ 12,702,019 | \$ 3,435,338 | \$ 2,168,250 | \$ 1,863,750 | \$ 1,911,000 | \$ 22,080,357 |

| 4A PROJECTS | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL |
|----------------------------|----------------------|----------------------|-------------|-------------|-------------|----------------------|
| NEW INDUSTRIAL PARK | \$ 10,000,000 | \$ 10,000,000 | | | | \$ 20,000,000 |
| LAKEWOOD DR | \$ 10,000,000 | | | | | \$ 10,000,000 |
| ALSBUURY BLVD | | \$ 10,000,000 | | | | \$ 10,000,000 |
| RETENTION POND | \$ 6,500,000 | | | | | \$ 6,500,000 |
| HOOPER BUSINESS PARK SEWER | \$ 3,000,000 | | | | | \$ 3,000,000 |
| TOTAL PROJECTS | \$ 29,500,000 | \$ 20,000,000 | - | - | - | \$ 49,500,000 |
| 4A BONDS | \$ 29,500,000 | \$ 20,000,000 | - | - | - | \$ 49,500,000 |

| WATER PROJECTS | | 2024 | 2025 | 2026 | 2027 | 2028 | TOTAL | |
|--|-----------|------------------|-------------|-------------------|-------------|-------------------|--------------|-------------------|
| WATER LINE REHABILITATION | \$ | 2,000,000 | \$ | 2,000,000 | \$ | 2,000,000 | \$ | 10,000,000 |
| INDUSTRIAL BLVD PUMP STATION EXPANSION & ALSBURY PUMP STATION DECOMMISSION | \$ | 462,944 | \$ | 5,604,053 | | | \$ | 6,066,997 |
| 12" WILLOW CREEK WATERLINE LOOPING | \$ | 810,968 | | | | | \$ | 810,968 |
| HULEN GROUND STORAGE TANK REHABILITATION | \$ | 1,406,486 | | | | | \$ | 1,406,486 |
| 8" VILLAGE CREEK WATERLINE LOOPING (FIRE FLOW) | \$ | 837,199 | | | | | \$ | 837,199 |
| SERVICE CENTER DETENTION | \$ | 1,250,000 | | | | | \$ | 1,250,000 |
| MOUNTAIN VALLEY EST AND GST DEMOLITION | \$ | | \$ | 705,601 | | | \$ | 705,601 |
| 16" HULEN STREET WATERLINE (COMBO WITH HULEN WIDENING) | \$ | 464,889 | \$ | 3,405,768 | | | \$ | 3,870,657 |
| 12" WATERLINE LOOP FOR MOUNGTAIN VALLEY | \$ | | \$ | 239,583 | \$ | 1,094,565 | \$ | 1,334,148 |
| OFFSITE WATER SUPPLY FROM FORT WORTH | \$ | 651,211 | \$ | 6,387,446 | \$ | 9,229,769 | \$ | 16,268,426 |
| HULEN PUMP STATION EXPANSION | | | | | \$ | 391,255 | \$ | 2,804,349 |
| TURKEY PEAK ELEVATED STORAGE TANK REHABILITATION (REPAINT AND REBRAND) | | | | | \$ | 200,211 | \$ | 1,437,171 |
| 8" COUNTY ROAD 715 WATER LINE LOOPING | \$ | 98,795 | \$ | 564,255 | | | \$ | 663,050 |
| HIDDEN CREEK PKWY TANK REHAB | | | | | \$ | 499,993 | \$ | 499,993 |
| 12" WATER LINE FROM WLISHIRE TO JOHN JONES (FUTURE HULEN) | | | | | | \$ | \$ | 256,361 |
| Total | \$ | 7,982,492 | \$ | 18,906,706 | \$ | 12,715,589 | \$ | 48,802,872 |

| SEWER PROJECTS | | | | | | | | |
|---|-----------|-------------------|-----------|-------------------|-----------|-------------------|-----------|-------------------|
| SEWER LINE REHABILITATION | \$ | 3,000,000 | \$ | 3,000,000 | \$ | 3,000,000 | \$ | 15,000,000 |
| TRUCK RELIEF LINE (TOWN CREEK BASIN PARALLEL BULDOUT INTERCEPTORS) | \$ | 14,305,706 | | | | | \$ | 14,305,706 |
| GATEWAY STATION LIST STATION REHABILITATION | \$ | 832,984 | | | | | \$ | 832,984 |
| SEWER LINE PROTECTION - BOOGER CREEK IMPROVEMENTS | \$ | 600,000 | | | | | \$ | 600,000 |
| SEWER LINER EASEMENTS ACQUISITION - MOCKINGBIRD TO CR913 | \$ | 350,000 | | | | | \$ | 350,000 |
| PARKVIEW DR SEWER UPSIZING TO 10" | | | \$ | 139,285 | \$ | 1,000,558 | \$ | 1,139,843 |
| 12" WASTE WATER LINE REPLACEMENT IN VILLAGE CREEK BASIN (GOLF COURSE) | | | \$ | 178,491 | \$ | 1,281,348 | \$ | 1,459,839 |
| Total | \$ | 19,088,690 | \$ | 3,139,285 | \$ | 4,179,049 | \$ | 33,688,372 |
| Total W & WW | \$ | 27,071,182 | \$ | 22,045,991 | \$ | 16,894,638 | \$ | 82,491,244 |

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Departmental Information

THE CITY OF
BURLESON
TEXAS

DETAILED DEPARTMENTAL BUDGETED FTEs

| Org | Department | FY 2022 | FY2023 | FY2024 | DIFF | EXPLANATION |
|---------|------------------------|---------|--------|--------|------|--|
| 1011001 | City Manager | 3 | 2 | 2 | 0 | |
| 1011003 | Human Resources | 6 | 6 | 6 | 0 | |
| 1011002 | Legal Services | 1 | 1 | 1 | 0 | |
| 1016050 | Communications | 4.5 | 3.5 | 3.5 | 0 | |
| 1011101 | City Secretary | 3 | 3 | 3 | 0 | |
| 1011103 | Records | 1 | 1 | 1 | 0 | |
| 1011104 | Judicial | 0.5 | 0.5 | 0.5 | 0 | |
| 1016001 | Library | 11 | 12 | 12 | 0 | |
| 1011201 | Finance | 10 | 10 | 10 | 0 | |
| 1011005 | Purchasing | 1 | 2 | 3 | 1 | Contract Analyst (+1) |
| 1012001 | Police | 92.5 | 100.5 | 102.5 | 2 | Police Lieutenant & Crime Prevention Specialist (+2) |
| 1012201 | Fire | 56 | 67 | 78 | 11 | Battalion Chief, Lieutenant (+2) & Firefighters (+9) |
| 1012201 | Fire Prevention | 4 | 0 | 0 | 0 | |
| 1012201 | Emergency Services | 1 | 0 | 0 | 0 | |
| 1011105 | Municipal Court | 4 | 4 | 5 | 1 | Deputy Court Clerk (+1) |
| 1012002 | Marshals | 3 | 2 | 2 | 0 | |
| 1012101 | Dispatch | 19.26 | 22.26 | 22.26 | 0 | |
| 1013001 | Public Works Admin | 6 | 7 | 6 | -1 | OPS Mgr moved to Streets (-1) |
| 1013002 | Facilities | 5 | 5 | 5 | 0 | |
| 1013004 | Street | 14 | 14 | 15 | 1 | OPS Mgr moved from PW Admin (+1) |
| 1013005 | Street Drainage | 4 | 3 | 3 | 0 | |
| 1013006 | Street Traffic Maint | 4 | 6 | 6 | 0 | |
| 1014001 | Neighborhood Services | 1 | 1 | 1 | 0 | |
| 1014004 | Animal Services | 5.5 | 6 | 6 | 0 | |
| 1014003 | Environmental Services | 2 | 2 | 2 | 0 | |
| 1014101 | Development Services | 2 | 2 | 2 | 0 | |
| 1014102 | Community Development | 3 | 3 | 3 | 0 | |

DETAILED DEPARTMENTAL BUDGETED FTEs

| Org | Department | FY 2022 | FY2023 | FY2024 | DIFF | EXPLANATION |
|---------|---------------------------|---------|--------|--------|------|------------------------------------|
| 1014103 | Bldg Inspections | 9 | 9 | 9 | 0 | |
| 1014002 | Code Compliance | 3 | 3 | 3 | 0 | |
| 1013101 | Engineering - Capital | 5 | 6 | 8 | 2 | City Dev. Engineer (+2) |
| 1013102 | Engineering - Development | 7 | 3 | 3 | 0 | |
| 1013103 | Engineering - Inspections | 0 | 5 | 5 | 0 | |
| 1015001 | Parks/Recreation Admin | 1 | 0 | 0 | 0 | |
| 1015003 | Park Maint | 11.91 | 11.91 | 11.91 | 0 | |
| 1016030 | Senior Citizen Center | 2.84 | 2.84 | 2.84 | 0 | |
| 1015007 | ROW Maintenance | 0 | 3 | 3 | 0 | |
| 2025001 | 4B Parks/Rec Admin | 0 | 2 | 2 | 0 | |
| 2025003 | 4B Fund/Parks Maint | 3 | 0 | 0 | 0 | |
| 2014201 | 4A Economic Dev | 2 | 2 | 2 | 0 | |
| 2016050 | 4A Communications | 0 | 1 | 1 | 0 | |
| 2154201 | TIF#2 Fund/Economic Dev | 1 | 1 | 1 | 0 | |
| 2155003 | TIF#2 Fund/Parks Maint | 0.5 | 0.5 | 1 | 0.5 | PT Maintenance Worker (+.5) |
| 2035004 | BRiCk | 45.76 | 44.76 | 44.76 | 0 | |
| 2035005 | Athletic Fields | 8.83 | 8.83 | 8.83 | 0 | |
| 2035006 | Russell Farm | 2.28 | 2.28 | 2.28 | 0 | |
| 5017001 | Customer Service | 9 | 11 | 11 | 0 | |
| 5017101 | Water Operations | 16 | 19 | 19 | 0 | |
| 5017102 | Wastewater Operations | 5 | 5 | 5 | 0 | |
| 5307301 | Golf Administration | 0 | 0 | 0 | 0 | |
| 5307302 | Golf Club House | 6.8 | 6.8 | 7.8 | 1 | Golf Pro Shop Mgr/Sr. Prof. (+1) |
| 5307303 | Golf Maintenance | 7.68 | 7.68 | 7.68 | 0 | |
| 5307304 | Golf Food/Bev | 4.19 | 4.19 | 4.19 | 0 | |
| 6013201 | Equipment Services | 4 | 5 | 7 | 2 | Auto Tech EMS (+2) |
| 6108001 | Info Technology | 10 | 11 | 13 | 2 | IT Project Mgr & System Admin (+2) |
| 6108002 | Pub Safety Consortium | 1 | 1 | 1 | 0 | |
| | | 434.05 | 462.55 | 485.05 | 22.5 | FTEs |

General Fund by Department

| DEPARTMENT | 2021-2022 ACTUAL | 2022-2023 ORIGINAL BUDGET | 2022-2023 REVISED BUDGET | 2023-2024 ADOPTED BUDGET | 2022-23 REV BGDGT VS. 2023-24 ADOPTED |
|------------------------------|----------------------|------------------------------|-----------------------------|-----------------------------|--|
| City Manager's Office | \$ 879,074 | \$ 771,620 | \$ 1,010,423 | \$ 829,374 | \$ (181,049) |
| Legal Services | 516,328 | 575,378 | 591,784 | 604,940 | 13,156 |
| Human Resources | 920,847 | 1,094,597 | 1,267,694 | 1,164,109 | (103,585) |
| Purchasing | 257,142 | 516,535 | 462,216 | 505,059 | 42,843 |
| City Secretary's Office | 728,918 | 896,868 | 810,487 | 936,016 | 125,529 |
| City Council | 111,978 | 141,808 | 147,030 | 112,750 | (34,280) |
| Records Management | 102,182 | 117,993 | 114,178 | 125,286 | 11,108 |
| Judicial | 120,075 | 107,944 | 115,614 | 115,283 | (331) |
| Municipal Court | 376,479 | 421,918 | 355,319 | 501,104 | 145,785 |
| Finance | 2,086,389 | 2,103,784 | 2,286,752 | 2,289,796 | 3,044 |
| Non-Departmental | 1,300,178 | 2,359,428 | 763,000 | 2,415,969 | 1,652,969 |
| Police | 15,091,244 | 16,072,633 | 17,248,940 | 18,028,984 | 780,044 |
| Marshals Service | 363,332 | 367,502 | 237,016 | 230,034 | (6,982) |
| Public Safety Communications | 2,091,990 | 2,103,049 | 2,220,268 | 2,674,952 | 454,684 |
| Fire | 9,604,552 | 10,164,111 | 11,328,862 | 11,335,044 | 6,182 |
| Public Works Admin | 1,034,735 | 1,121,361 | 1,189,984 | 1,081,034 | (108,950) |
| Facilities Maintenance | 835,513 | 902,665 | 964,482 | 1,190,840 | 226,358 |
| Streets Pavement Maint | 2,819,841 | 3,401,851 | 3,799,405 | 3,608,582 | (190,823) |
| Drainage Maint | 577,021 | 644,430 | 527,928 | 597,156 | 69,228 |
| Traffic Maint | 527,867 | 1,009,349 | 997,724 | 1,153,427 | 155,703 |
| Engineering/Capital | 183,858 | 176,451 | 9,788 | 28,419 | 18,631 |
| Engineering/Development | 1,188,522 | 1,296,759 | 1,003,952 | 956,024 | (47,928) |
| Engineering/Inspections | - | - | 455,998 | 297,638 | (158,360) |
| Neighborhood Svcs Admin | 236,129 | 212,582 | 234,272 | 227,398 | (6,874) |
| Code Enforcement | 373,866 | 400,349 | 396,725 | 398,296 | 1,571 |
| Environmental Services | 320,897 | 328,560 | 304,422 | 335,478 | 31,056 |
| Animal Services | 585,106 | 680,116 | 675,262 | 715,059 | 39,797 |
| Development Services | 344,789 | 351,362 | 356,394 | 370,331 | 13,937 |
| Community Development | 467,096 | 558,719 | 536,184 | 511,966 | (24,218) |
| Building Inspections | 921,548 | 926,503 | 917,716 | 990,035 | 72,319 |
| Economic Development | 876,654 | 1,200,000 | 1,888,814 | 1,250,842 | (637,972) |
| Parks & Recreation Admin | 251,954 | 121,745 | - | 33,864 | 33,864 |
| Special Events | 67,652 | - | - | - | - |
| Parks | 1,599,043 | 1,595,254 | 1,700,458 | 1,670,977 | (29,481) |
| ROW Maintenance | - | 201,354 | 462,363 | 658,915 | 196,552 |
| Library | 1,154,831 | 1,480,262 | 1,494,919 | 1,450,918 | (44,001) |
| Senior Citizens Center | 186,126 | 220,288 | 267,313 | 202,197 | (65,116) |
| Communications | 667,657 | 682,882 | 554,698 | 579,154 | 24,456 |
| Total General Fund | \$ 49,771,410 | \$ 55,328,010 | \$ 57,698,384 | \$ 60,177,250 | \$ 2,478,866 |

Note: FY23-24 Adopted Budget does not include \$1,175,256 of Fire SAFER reimbursable grant expenses.

CITY MANAGER'S OFFICE

The City Manager's Office is responsible for the day-to-day operation of all city operations. The City Manager is appointed by and serves at the pleasure of the Burleson City Council. The Deputy City Manager is a part of the City Manager's Office.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - 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.
- SFA 2: Infrastructure
 - Pursue regional transportation solutions that will assist our residents, visitors and businesses traveling to and from our city.
- SFA 3: Community
 - Provide outstanding cultural and educational opportunities by cultivating mutually beneficial partnerships with area education, business community and government entities; and by continuing to enhance and develop programs that enrich the quality of life for residents.
 - Cultivate sustainable economic development partnerships
- SFA 4: Public Safety
 - Provide superior public safety dispatch services.

Goals for FY 2023-2024

- Coordinate with development partners to create a vision for the Hidden Creek corridor and outline possible options
- Coordinate with Council and Economic Development to build a vision and begin implementing solutions the old Hill College site located at 130 E. Renfro St.
- Facilitate and move city staff to the newly developed municipal space adjacent to the Mayor Vera Calvin Plaza
- Demo and develop a vision for the property located at 225 W. Renfro St.
- Work with developer to continue the build out of Chisolm Summit

Prior Year Accomplishments for FY 2022-2023

- Played a vital role in the onboarding of Tyler Munis
- Complete voluntary annexation process and begin required infrastructure of Chisolm Summit Development
- Partner with Burleson ISD to successfully transfer Hill College to the former Kerr Middle School site

- Transitioned to in house Emergency Medical Services within the city
- Coordinate with development partners to create a vision for the Hidden Creek corridor and outline possible options

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|--|
| <ul style="list-style-type: none"> ➤ The budget includes personnel realignment from the City Manager’s Office to Customer Service. | <ul style="list-style-type: none"> ➤ No major budget changes. |

Expenditure and Personnel Summary - City Managers Office

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 795,222 | 727,588 | 900,403 | 779,017 |
| Operating Expenses | 83,852 | 44,032 | 110,020 | 50,357 |
| Totals | \$ 879,074 | \$ 771,620 | \$ 1,010,423 | \$ 829,374 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 3.00 | 2.00 | 2.00 | - |

Legal

To provide exceptional legal work that enhances the city’s legal review of various city projects.

Strategic Plan and Emphasis

- SFA1: Operational Excellence
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.

Future Goals in FY 2023-2024

- Development & implement Legal Department SLAs for legal projects
- Utilize JIRA or other central processing system for legal projects
- Develop city sponsorship procedures
- Enhance Council Policy 36
 - Amending Signature Authority
 - Develop Minimum Insurance Provisions
 - Further defining change order procedures
 - Interlocal Contracting authority
 - Formal Solicitation award
 - Define Limits
 - Title Work

Prior Year Accomplishments for FY 2022-2023

- Reviewed and updated the City’s legal representation agreements.
- Create a fixed asset list that matches owned assets.

Major Budget Items

| 2022-2023 | 2023-2024 |
|----------------------------|----------------------------|
| ➤ No major budget changes. | ➤ No major budget changes. |

Expenditure and Personnel Summary - Legal Services

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 197,958 | 216,168 | 223,044 | 232,782 |
| Operating Expenses | 318,370 | 359,210 | 368,740 | 372,158 |
| Totals | \$ 516,328 | \$ 575,378 | \$ 591,784 | \$ 604,940 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 1.00 | 1.00 | 1.00 | - |

HUMAN RESOURCES DEPARTMENT

The Human Resources department is responsible to develop and implement strategies to attract and retain exemplary, qualified public servants with a high regard for customer service, efficiency, and expertise to meet the day-to-day needs of our community. We accomplish our responsibilities by being an innovative, knowledgeable strategic business partner to provide high quality services in the areas of recruitment and retention, competitive compensation and benefits, facilitating a respectful work environment, workforce education and training, employee relations, regulatory compliance, and organizational development.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - Develop a high-performance workforce by attracting and retaining the very best employees; providing a competitive salary and benefits package; maximizing employee training and educational opportunities.
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.

Future Goals in FY 2023-2024

- Enhance and implement new active based recruitment programs.
- Implement employee engagement solutions.
- Continue to ensure competitive compensation and benefits across the City.

Prior Year Accomplishments for FY 2022-2023

- Implemented hiring incentives for Engineering, Fire, Police, and Public Safety Communications.
- Implemented relocation assistance for lateral police officers.
- Attendance at multiple job fairs and partnered with departments at hiring events.
- Improved onboarding process to streamline steps and time while ensuring employees' accesses and equipment needs are ready on first day.
- Implemented a city-wide internship program with five interns across varying departments.
- Implemented a robust performance evaluation software system (emPerform) for both employees and supervisors to use year round.
- Decrease in annual employee turnover and exceeding the goal of no more than 12%.
- Added new benefits for 2024: City paid dependent life insurance, first responder on duty major accident policy, and dental buy up plan.
- Implemented new Wellness Log to earn up to 2 days off as an incentive for completing qualifying Wellness activities.
- Met increased deferred compensation participation goal.
- Training: HR 101 for new PD Supervisors, Supervisor Series, numerous technology classes, and extended DISC.
- Implemented employee experience/culture survey with 82% of employees likely to recommend city as an employer.

- Improved public safety compensation to top quartile of market in November 2022.
- Improved most of the general government compensation ranges to top quartile of market cities with targeted market adjustments.
- Significant progress toward Phase 2 Munis HR/Payroll module configuration. Currently in parallels with a go live of January 1, 2024.

Major Budget Items

| 2022-2023 | 2023-2024 |
|--|--|
| <ul style="list-style-type: none"> ➤ Re-negotiated multi-year agreement for benefits enrollment software ➤ Health insurance claims ➤ Market compensation ➤ emPerform software solution | <ul style="list-style-type: none"> ➤ RFP for all benefit plans and benefit plan designs ➤ Market compensation Applicant Tracking System (existing system is at end of life) ➤ Professional services to supplement major tasks |

Expenditure and Personnel Summary - Human Resources

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 725,584 | 876,117 | 868,745 | 847,752 |
| Operating Expenses | 195,263 | 218,480 | 398,949 | 316,357 |
| Totals | \$ 920,847 | \$ 1,094,597 | \$ 1,267,694 | \$ 1,164,109 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 6.00 | 6.00 | 6.00 | - |

Purchasing

Purchasing is responsible for managing the acquisition of commodities and services.

Strategic Plan and Emphasis

- SFA1: Operational Excellence
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.

Future Goals in FY 2023-2024

- Integrate a third party payment processing company that will reduce/eliminate risk associated with vendor onboarding and the verification process
- Improve SLA response times, and enhance internal support. Currently, SLA’s are not being met 32% of the time
- Bring contract management across the city to once central location that will be self service for our internal customers. Based on our internal survey this is one of the most needed requests.

Prior Year Accomplishments for FY 2022-2023

- Played a vital role in the onboarding of Tyler Munis.
- Established SLA’s on contracts and purchasing requests.
- Awarded the Achievement of Excellence by the National Procurement Institute for best practices.
- Held a training to discuss the functionality of VSS and Bonfire to external vendors.

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|--|
| ➤ Addition of full Purchasing Agent position. | ➤ Addition of Contract Analyst position. |

Expenditure and Personnel Summary - Purchasing

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 123,500 | 270,735 | 262,926 | 361,579 |
| Operating Expenses | 133,641 | 245,800 | 199,290 | 143,480 |
| Totals | \$ 257,142 | \$ 516,535 | \$ 462,216 | \$ 505,059 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 1.00 | 2.00 | 3.00 | 1.00 |

CITY SECRETARY'S OFFICE

includes Records, Judicial Services, Municipal Court

City Secretary's Office: The City Secretary's Office serves as a historian for the city, provides continuity as elected officials change and are the main resource for citizens seeking information. The CSO exists to allow the city's departments to operate seamlessly within the boundaries of the city's charter and law.

Records: The records management officer is responsible for coordinating and implementing policies related to records retention and destruction. The records department manages the physical storage and destruction of all the city records following Texas State Library Retention schedule, oversee the control of electronically stored records and upgrade technology to provide for efficient and economic storage of records.

Court Clerk's Office: Serves as the administrative arm of the Municipal Court of Record. Administrative functions shall include timely and accurate processing of citations and complaints, courteous response to requests for information from the public, responsible collection of assessed fines and fees, and efficient docketing of cases for adjudication.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.
 - Deliver high-quality service to external and internal customers by providing an outstanding customer experience; regularly seeking feedback from citizens and employees; and offering convenient methods for conducting business with the city.

Future Goals in FY 2023-2024

- Reshape Connect with Council Initiative to provide greater compatibility and outreach while achieving necessary safety conditions
- Develop a transition plan from 100% paper process to a paper lite process for the Municipal Court

Prior Year Accomplishments for FY 2022-2023

- Enhance records retention accessibility for internal and external customers by adding new software
- Expand and enhance recruiting, tracking, training and appreciation for all city boards and commissions

Major Budget Items

| 2022-2023 | 2023-2024 |
|----------------------------|----------------------------|
| ➤ No major budget changes. | ➤ No major budget changes. |

Expenditure and Personnel Summary - City Secretary's Office

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 544,558 | 583,158 | 537,964 | 596,263 |
| Operating Expenses | 184,360 | 313,710 | 272,523 | 339,753 |
| Totals | \$ 728,918 | \$ 896,868 | \$ 810,487 | \$ 936,016 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 3.00 | 3.00 | 3.00 | - |



Expenditure and Personnel Summary - City Council

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 8,630 | 69,718 | 13,050 | 11,518 |
| Operating Expenses | 103,348 | 70,530 | 133,980 | 101,232 |
| Totals | \$ 111,978 | \$ 140,248 | \$ 147,030 | \$ 112,750 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 0.00 | 0.00 | 0.00 | - |

Expenditure and Personnel Summary - Records and Information

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 80,453 | 93,297 | 87,942 | 93,352 |
| Operating Expenses | 21,729 | 24,696 | 26,236 | 31,934 |
| Totals | \$ 102,182 | \$ 117,993 | \$ 114,178 | \$ 125,286 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 1.00 | 1.00 | 1.00 | - |

Expenditure and Personnel Summary - Judicial

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 109,700 | 101,549 | 104,717 | 104,810 |
| Operating Expenses | 10,375 | 6,395 | 10,897 | 10,473 |
| Totals | \$ 120,075 | \$ 107,944 | \$ 115,614 | \$ 115,283 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 0.50 | 0.50 | 0.50 | - |

Expenditure and Personnel Summary - Municipal Court

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 285,018 | 343,997 | 316,410 | 442,128 |
| Operating Expenses | 91,461 | 77,921 | 38,909 | 58,976 |
| Totals | \$ 376,479 | \$ 421,918 | \$ 355,319 | \$ 501,104 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 4.00 | 4.00 | 5.00 | 1.00 |

FINANCE

The Finance Department is comprised of Accounting, Budget, Treasury, and Finance Administration. The department is responsible for a variety of functions, which include accounting, accounts payable, payroll, cash management, debt and investment management, budgeting, and long-range financial planning. The department produces quarterly financial reports, prepares the Annual Financial Report, and the Annual Program of Services (Budget).

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.
 - 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.
 - 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.

Future Goals in FY 2023-2024

- Provide exemplary customer service to both internal and external customers.
- Continue implementation of the American Rescue Plan Act (ARPA) managing the financial uses.
- Implement the SAFER grant and associated financial processes with Fire.
- Establish the financial processes to integrate Fire/EMS services and Emergacon with the City's financial systems.
- Implementation of Munis payroll and Human Resource Management/HRM module.
- Automate expense reimbursements for employees through Munis.

Prior Year Accomplishments for FY 2022-2023

- Review investment and debt policy and provide recommendations for improvement.
- Review city financial policies and provide recommendations for improvement.
- Implementation of city-wide enterprise resource planning (ERP) software to integrate data and processes from multiple city departments and consolidate them into one system to provide a more user-friendly and efficient way for the city to conduct business.

Major Budget Items

| 2022-2023 | 2023-2024 |
|----------------------------|----------------------------|
| ➤ No major budget changes. | ➤ No major budget changes. |

Expenditure and Personnel Summary - Finance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 1,333,663 | 1,344,046 | 1,467,303 | 1,467,399 |
| Operating Expenses | 752,726 | 690,349 | 819,449 | 822,397 |
| Totals | \$ 2,086,389 | \$ 2,034,395 | \$ 2,286,752 | \$ 2,289,796 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 10.00 | 10.00 | 10.00 | - |

POLICE DEPARTMENT

The Burleson Police Department (BPD) is committed to protect the lives, property, and rights of all. BPD will enforce all laws impartially while maintaining the highest degree of ethical behavior and professional conduct and strives to be part of the community that has empowered it to serve.

Strategic Plan and Emphasis

- SFA 4: Public Safety
 - Enhance emergency response services provided to the community
 - Ensure adequate equipment and personnel needs are being met, including staffing, support and training
 - Continue community policing and risk reduction programs that create strong partnerships with the public to promote safety throughout the community
 - Strengthen partnerships with area public safety agencies to enhance safety to the overall region

Future Goals in FY 2023-2024

- Increase efficiency and reliability by transitioning to Axon body-worn and in-car camera systems, which includes, but not limited to, unlimited storage, robust redaction software, and automatic license plate readers (ALPR)
- Increase community and officer safety by upgrading to the Axon Taser10 platform
- Increase efficiency and supervision through the introduction of one police lieutenant, with vehicle and equipment, to the command structure
- Increase community crime prevention and engagement efforts with the introduction of a civilian crime prevention and public engagement specialist
- Maintain functionality and dependability through the replacement of duty firearms. Increase officer accuracy and confidence by transitioning to a 9mm handgun with reflex sights and weapon mounted light. Increase training capabilities by obtaining training firearms and equipment
- Increase current real-time information and intelligence capabilities by increasing the number of Flock ALPR systems deployed throughout the city
- Increase connectivity and secure a net cost reduction through the issuance of departmental cell phones to sworn staff and select civilian employees

Prior Year Accomplishments for FY 2022-2023

- Added two lieutenant positions, vehicle, and equipment
- Upgraded one sergeant position to lieutenant (midyear)
- Added three school resources, including one sergeant, vehicles, and equipment
- Added a property and evidence/crime scene technician (midyear)
- Added a records clerk (midyear)
- Acquired an intermediate incident command post and an armored medical rescue vehicle

Major Budget Items

| 2022-2023 | 2023-2024 |
|--|---|
| <ul style="list-style-type: none"> • 2 Lieutenants, vehicles, and equipment • 1 upgraded sergeant to lieutenant (midyear) • 3 school resource officers, including one sergeant, vehicles, and equipment • 1 property and evidence/crime scene technician (midyear) • 1 records clerk (midyear) • Intermediate incident command post and an armored medical rescue vehicle acquired | <ul style="list-style-type: none"> • Axon body-worn and in-car camera systems • Axon Taser upgrade • 1 Police lieutenant, vehicle, and equipment • 1 Crime prevention and public engagement specialist • Firearm replacement and training enhancement • Flock ALPR program expansion • Employee cell phone project |

Expenditure and Personnel Summary - Police

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 11,451,375 | 12,099,357 | 13,173,706 | 13,906,469 |
| Operating Expenses | 3,531,848 | 3,918,781 | 4,035,239 | 4,114,515 |
| Capital Expenses | 108,021 | 54,495 | 39,995 | 8,000 |
| Totals | \$ 15,091,244 | \$ 16,072,633 | \$ 17,248,940 | \$ 18,028,984 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 92.50 | 100.50 | 102.50 | 2.00 |

Expenditure and Personnel Summary - Marshals Service

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 303,878 | 312,356 | 182,345 | 190,415 |
| Operating Expenses | 59,454 | 55,146 | 54,671 | 39,619 |
| Totals | \$ 363,332 | \$ 367,502 | \$ 237,016 | \$ 230,034 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 3.00 | 2.00 | 2.00 | - |

PUBLIC SAFETY COMMUNICATIONS

The Public Safety Communications Department serves as the critical link between fellow first responders and the Burleson community.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - Improve the efficiency and productivity of operations through the use of technology, innovation and continual business process improvement.
 - Foster a collaborate organization, both internally and externally, by maintaining an open dialogue between all city departments along with local, regional, state and federal partners.
- SFA 4: Public Safety
 - Provide superior public safety dispatch services.
 - Enhance emergency response services provided to the community.
 - Ensure adequate equipment and personnel needs are being met, including staffing, support and training.
 - Strengthen partnerships with area public safety agencies to enhance safety to the overall region.

Future Goals in FY 2023-2024

- Obtain Texas Commission on Law Enforcement (TCOLE) Telecommunication Agency credentials.
- Collaborate with Information Technology department and 9-1-1 district to integrate non-emergency phone lines with emergency phone consoles.
- Implement Emergency Medical Dispatch Protocol.
 - Refine practices for call review and feedback.
- Ensure milestones are accomplished for the implementation of the new Computer-Aided Dispatch (CAD), Mobile Data System (MDS) and Records Management System (RMS) suite.

Prior Year Accomplishments for FY 2022-2023

- Implemented a new radio and telephone recording system.
- Researched and selected a protocol provider for Emergency Medical Dispatch (EMD) call processing. Implementation in progress; go-live September 2023.
- Partnered with consulting firm and stakeholders to research and select a new Computer-Aided Dispatch (CAD), Mobile Data System (MDS) and Records Management System (RMS) suite. Anticipated go-live January 2025.
- 6 PSC Specialists hired

Major Budget Items

| 2022-2023 | 2023-2024 |
|--|--|
| <ul style="list-style-type: none"> ➤ 3 additional Public Safety Communications Specialist positions ➤ New CAD/MDS/RMS suite ➤ Emergency Medical Dispatch (EMD) protocol | <ul style="list-style-type: none"> ➤ Continue implementation of the new CAD/MDS/RMS implementation. |

Expenditure and Personnel Summary - Communications Dispatch

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 1,746,794 | 1,847,320 | 1,937,840 | 2,172,612 |
| Operating Expenses | 345,196 | 255,729 | 282,428 | 502,340 |
| Totals | \$ 2,091,990 | \$ 2,103,049 | \$ 2,220,268 | \$ 2,674,952 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 19.26 | 22.26 | 22.26 | - |

Burleson Fire Department

includes EMS, Fire Marshal Office & Office of Emergency Management

Burleson Fire Department: Improves the quality of life and safety of the community by providing the highest level of services through, Community Risk Reduction, Emergency Response, and Training.

Burleson Fire Marshal/Community Risk Reduction Division: Exists to save lives and property through the prevention of hazards and emergencies and make Burleson a safer place to live. This is accomplished by identification, elimination, education, and prevention of hazards and emergencies.

Office of Emergency Management: Responsible for the emergency preparedness of the city against hazards, risks, and vulnerabilities. Through planning, training, and exercises the office of emergency management assess the city's ability to prepare for, mitigate against, respond to, and recover from all disasters whether natural or manmade.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - 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.
- SFA 4: Public Safety
 - Enhance emergency response services provided to the community.
 - Ensure adequate equipment and personnel needs are being met, including staffing, support and training.
 - Continue community policing and risk reduction programs that create strong partnerships with the public to promote safety throughout the community.
 - Strengthen partnerships with area public safety agencies to enhance safety to the overall region.
 - Maximize the use of the city's emergency operations center to improve training and enhance the city's emergency response capabilities.

Future Goals in FY 2023-2024

- Implement Fire Based EMS Transport /Transfer Services (4-Ambulances)
- Portable Radio/system Enhancement including built-in Cellular First-Net redundancy capability
- Continue to upgrade all SCBA Facepiece Integrated Blue Tooth Enhancement for all assigned apparatus positions
- Replace & Upgrade 4 current OWS devices
- Hire 9 FTEs to help achieve NFPA 1710 Assemble Compliance, Provide Alternate Response Model for Fire/EMS
- Begin Station 1 Remodel
- Implement Community Paramedic Program in partnership with local Hospitals
- Promote 3 Lieutenants to Station Captains

Prior Year Accomplishments for FY 2022-2023

- 4 New OWS devices (BISD site)
- New Aerial delivery
- PW Staff trained STB & Hands Only CPR
- Enhance CPR Response AEDs Patrol Cars
- On boarded Medical Director
- Rebrand Everbridge to BTX Alerts
- 6 New FTEs for EMS Transport
- STEAR Program
- Promote 2 admin BCs
- Credential staff for new EMS transport program
- Develop Committees
- CERT Revitalization
- Community Emergency Preparedness Workshops x 4 (89 attendees)
- Ordered 2 Engines/revamped timeline/equipment ordering
- Hosting ICS 300 & 400 class in August
- Planning tabletop exercise in partnership with BISD for summer
- SCBA Facepiece Integrated Blue Tooth Enhancement

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|--|
| <ul style="list-style-type: none"> ➤ Six additional firefighter positions and ambulance staffing ➤ Archteural stufy ➤ EMS Supplies | <ul style="list-style-type: none"> ➤ 9 additional firefighter positions ➤ 1 Liuetenant & 1 batallion chief ➤ Replace ATV Mule |

Expenditure and Personnel Summary - Fire (Fire/Prevention/Emergency Svcs)

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 7,739,910 | 7,528,545 | 8,411,978 | 8,865,240 |
| Operating Expenses | 1,793,345 | 2,379,593 | 2,531,272 | 2,166,804 |
| Capital Expenses | 71,297 | 255,973 | 385,612 | 303,000 |
| Totals | \$ 9,604,552 | \$ 10,164,111 | \$ 11,328,862 | \$ 11,335,044 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 56.00 | 67.00 | 69.00 | 2.00 |

Expenditure and Personnel Summary - Fire (SAFER Grant)

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | - | - | - | 1,126,944 |
| Operating Expenses | - | - | - | 48,312 |
| Totals | \$ - | \$ - | \$ - | \$ 1,175,256 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | - | - | 9.00 | 9.00 |

PUBLIC WORKS

Includes Administration, Facilities, Fleet, Streets, Drainage, Traffic, Solid Waste, Water, Wastewater, Engineering Capital & Development

Public Works Department is dedicated to ensuring quality of life by constructing and maintaining to industry standards the city's street, water, sanitary sewer, drainage, and city facility infrastructure. This is accomplished by providing exemplary service through the collective efforts of the administrative and field operations divisions of the department.

Administration Division provides staff support, analytical data, safety and training, and asset management in the day-to-day management of the Streets, Solid Waste, Traffic, Engineering, Water, and Wastewater Divisions.

Facilities Division strives to deliver a full range of maintenance programs that will keep the integrity of all city facilities at a high-quality level.

Fleet and Equipment Services Division provides the highest quality equipment maintenance service possible at or below market rates.

Streets Maintenance Division effectively maintains a safe infrastructure for the traveling public.

Drainage Maintenance Division maintains an effective stormwater program including maintenance of open and closed system drainage facilities for the citizens of Burleson.

Traffic Maintenance Division provides effective and efficient maintenance and operation of the city's transportation/traffic control infrastructure.

Solid Waste Division preserves public health and safety by providing effective and efficient collection of solid waste and recycling for all customers.

Water Division consistently provides distribution services of safe potable water, always exceeding minimum requirements, ensuring safe and adequate pressure and volume required to meet domestic demands and support firefighting functions.

Wastewater Division provides safe and efficient wastewater collection services to the City of Burleson service area through a combination of planning, teamwork, and commitment.

Engineering Capital Division ensures the services provided by the capital improvements division are effectively managed within established schedules, mandated budgets, and recognized professional standards to enhance the quality of life for the citizens of Burleson.

Engineering Development Division serves the citizens of Burleson by ensuring that mobility needs are met and that public infrastructure that is installed by developers is designed to city standards.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - 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.
 - Develop and implement a complete asset management program, meeting a high standard of service, in the most cost-effective manner, by preserving assets for present and future citizens.
- SFA 2: Infrastructure
 - Improve efficiency of travel for citizens by focusing on key improvements within the SH174 Corridor and coordinating with Regional, State, and Federal transportation partners for funding and support.
 - Enhance connectivity and improve mobility by expanding capacity of existing transportation network, evaluating additional thoroughfare improvements, and improving roadway, bicycle, and pedestrian infrastructure.
 - Develop and maintain utility services and facilities that meet the needs of the community through strategic planning, long-term planning, and best practices.
 - Pursue regional transportation solutions that will assist our residents, visitors, and businesses traveling to and from our city.
 - Develop and implement a Capital Improvement Program that improves the quality of life for residents through the completion of projects identified in the city's Master Plans.

Future Goals in FY 2023-2024

- Refinement of Processes in the Project Management software, e-Builder.
- Implement an asset management program for all Public Works infrastructure.
- Start the APWA Accreditation process.
- Complete the Willow Creek and Village Creek update to the Master Drainage Study and submit a Letter of Map Revisions to FEMA.
- Complete the construction of Lakewood Boulevard to FM 1902 as part of the Capital Improvement Plan to serve the City's future Office Park and Chisholm Summit Development.
- Perform needed rehab of sewer lift stations.
- Assessment of infiltration and inflow of the sewer system.
- Accomplish water meter changeout goal for fiscal year.
- Initiate all Capital projects from fiscal year 2023.
- Transitions Streets to Customer Service Priority.

Prior Year Accomplishments for FY 2022-2023

- Started a safety and training division for all employees in Public Works.
- Integrated Fleet into City's Work Order software.
- Implemented a pavement management program.
- Met 100% of civil design review mandated deadlines.
- Completed a rate model analysis for water and wastewater.

- Complete and adopt the updates to the Master Mobility Plan and Water/Wastewater Masterplan.
- Completed a Advanced Metering Infrastructure and Automated Meter Reading study.

Major Budget Items

| 2022 - 2023 | 2023 - 2024 |
|---|--|
| <p>Administration</p> <ul style="list-style-type: none"> • Deputy Director Position • Safety & Training Coordinator Position <p>Traffic</p> <ul style="list-style-type: none"> • Signal Technician Position • Traffic Center Operator Position • Signal Maintenance <p>Water/Wastewater</p> <ul style="list-style-type: none"> • Utility Cut Allocation • Wastewater Line Assessment <p>Fleet</p> <ul style="list-style-type: none"> • Auto Technician Position | <p>Streets</p> <ul style="list-style-type: none"> • Preventative Maintenance <p>Facilities</p> <ul style="list-style-type: none"> • Facilities Assessment • Facility Master Plan <p>Traffic</p> <ul style="list-style-type: none"> • Engineer-in-training position <p>Drainage</p> <ul style="list-style-type: none"> • Grapple Truck <p>Engineering</p> <ul style="list-style-type: none"> • Professional Services <p>Administration</p> <ul style="list-style-type: none"> • Transition one FTE to division Pavement Maint. |

Expenditure and Personnel Summary - Public Works Administration

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 831,271 | 880,691 | 1,050,231 | 1,002,681 |
| Operating Expenses | 203,464 | 240,670 | 139,753 | 78,353 |
| Totals | \$ 1,034,735 | \$ 1,121,361 | \$ 1,189,984 | \$ 1,081,034 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 6.00 | 7.00 | 6.00 | (1.00) |

Expenditure and Personnel Summary - Facilities Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 407,129 | 410,022 | 420,696 | 437,969 |
| Operating Expenses | 428,384 | 492,643 | 543,786 | 752,871 |
| Totals | \$ 835,513 | \$ 902,665 | \$ 964,482 | \$ 1,190,840 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 5.00 | 5.00 | 5.00 | - |

Expenditure and Personnel Summary - Streets Pavement Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 1,067,895 | 1,107,519 | 1,032,017 | 1,348,760 |
| Operating Expenses | 1,633,720 | 2,294,332 | 2,767,388 | 2,259,822 |
| Capital Expenses | 68,625 | - | - | - |
| Transfers | 49,600 | - | - | - |
| Totals | \$ 2,819,841 | \$ 3,401,851 | \$ 3,799,405 | \$ 3,608,582 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 14.00 | 14.00 | 15.00 | 1.00 |

Expenditure and Personnel Summary - Streets Drainage Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 321,317 | 316,240 | 232,018 | 263,920 |
| Operating Expenses | 255,704 | 328,190 | 295,910 | 333,236 |
| Totals | \$ 577,021 | \$ 644,430 | \$ 527,928 | \$ 597,156 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 4.00 | 3.00 | 3.00 | - |

Expenditure and Personnel Summary - Streets Traffic Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 325,341 | 572,801 | 596,066 | 684,035 |
| Operating Expenses | 202,526 | 436,548 | 401,658 | 469,392 |
| Totals | \$ 527,867 | \$ 1,009,349 | \$ 997,724 | \$ 1,153,427 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 4.00 | 6.00 | 6.00 | - |

Expenditure and Personnel Summary - Engineering - Capital

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | - | (62,175) | (208,096) | (108,913) |
| Operating Expenses | 183,858 | 238,626 | 217,884 | 137,332 |
| Totals | \$ 183,858 | \$ 176,451 | \$ 9,788 | \$ 28,419 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 5.00 | 6.00 | 8.00 | 2.00 |

Expenditure and Personnel Summary - Engineering Development

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 819,944 | 770,224 | 467,997 | 543,233 |
| Operating Expenses | 368,577 | 526,535 | 535,955 | 412,791 |
| Totals | \$ 1,188,522 | \$ 1,296,759 | \$ 1,003,952 | \$ 956,024 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 7.00 | 3.00 | 3.00 | - |

Expenditure and Personnel Summary - Engineering Inspections

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | - | - | 349,571 | 151,682 |
| Operating Expenses | - | - | 106,427 | 145,956 |
| Capital Expenses | - | - | - | - |
| Totals | \$ - | \$ - | \$ 455,998 | \$ 297,638 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | - | 5.00 | 5.00 | - |

NEIGHBORHOOD SERVICES

includes Animal Services, Environmental Services & Code Compliance

Neighborhood Services Department exists to provide quality services to the community for the protection and promotion of the health, safety, welfare, property values, and environmental health of the City of Burleson.

Animal Services Division protects the public health and safety, and welfare needs of citizens and animals in the City of Burleson by responsibly and humanely enforcing animal-related laws; serving as the rabies control authority; providing nourishment and a safe environment for unwanted, stray, abused, and impounded animals; educating the public about responsible companion animal ownership; investigating cases where animal care is questionable; and finding new loving homes for homeless animals at our shelter.

Environmental Services Division is responsible for protecting public health and the environment through programs such as storm water management, mosquito surveillance and control, public health permitting/inspections/enforcement of food establishments and Keep Burleson Beautiful. Environmental Services is prepared to respond to hazardous materials incidents at the request of public safety and serve as the liaison between the city and the responsible party to ensure proper cleanup and reporting. Environmental Services responds to complaints and takes enforcement action as necessary.

Code Compliance Division protects property values and improves the health, safety, and welfare of citizens by obtaining compliance with nuisance, building, zoning, land development, environmental and other codes and ordinances through effective, expeditious and equitable enforcement of the codes. The Division places an emphasis on achieving voluntary code compliance through education, communication and cooperation.

Strategic Plan and Emphasis

- SFA 1: Beautiful, Safe and Vibrant Community
 - Encourage a clean and healthy community through the promotion of positive behaviors, sustainable practices, outreach programs and city services.

Future Goals in FY 2023-2024

Animal Services Division

- To increase off-site adoptions and programs with new trailer.
- Build a permanent steel cover for outdoor kennels.
- Increase adoptions to help with capacity.
- Increase volunteerism

Environmental Services Division

- Won GCAA KTB \$250,000 grant.
- Update and increase participation in the Adopt-A-Spot program.
- Update public pool inspection section of website.
- Expand Urban Canopy Revitalization program with KBB

Code Compliance Division

- Amend/update IPMC 2021 Version
- Upgrade Code Compliance software
- Implement PARTNER (Pro-active Residential Teams for Environmental Restoration) program to two (2) per year.
- Create educational material to distribute to public when attending special off-site program such as PARTNER, LEAP, HOPE, GEO and City Fest.

Prior Year Accomplishments for FY 2022-2023

Animal Services Division

- Completed the construction of the isolation building.
- Implemented Paws for a Cause (Assisted Living Program).
- 678 Adoptions.
- Implemented Proactive Patrol

Environmental Services Division

- Won GCAA KTB \$250,000 grant.
- Increased participation in the Adopt-A-Spot program.
- Update public pool inspection section of website.
- Expanded Urban Canopy Revitalization (Tree Planting) in sparse neighborhoods with Keep Burleson Beautiful
- Successful partnership with KBB for the implemented new Monarch Festival

Code Compliance Division

- Continued yearly Code Compliance cross- training with Police and Fire.
- Improved equipment and replaced aging equipment for LEAP (Lawn Equipment Assistance Program)
- Successfully continued the yearly GEO targeted area spanning 238 homes, assessing 54 violations, and having 25 voluntarily comply without need of official notice.
- Successfully completed one (1) Home Improvement Rebate Program
- Successfully hired and trained new Code Compliance Officer to fill the recently vacant (retired) position.

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|---|
| <p>Neighborhood Services Admin</p> <ul style="list-style-type: none"> • Temporary Administrative Assistant - \$18,333 <p>Animal Services</p> <ul style="list-style-type: none"> • Completed construction of isolation area- \$960,000 • Painted existing aged Shelter building - \$19,000 • Upgrade Part-time Kennel Technician to Full-time position - \$50,696 <p>Environmental</p> <ul style="list-style-type: none"> • Contract services for inspections - \$40,000 • Public Art implementation -\$13,000 <p>Code Compliance</p> <ul style="list-style-type: none"> • Implement Home Improvement Rebate program - \$25,000 | <p>Animal Services</p> <ul style="list-style-type: none"> • Permanent shade cover for outdoor kennels - \$14,163 • Install electric gate on sally port - \$3,650 |

Expenditure and Personnel Summary - Neighborhood Services

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 217,865 | 196,985 | 217,853 | 215,483 |
| Operating Expenses | 18,264 | 15,597 | 16,419 | 11,915 |
| Totals | \$ 236,129 | \$ 212,582 | \$ 234,272 | \$ 227,398 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 1.00 | 1.00 | 1.00 | - |

Expenditure and Personnel Summary - Code Enforcement

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 286,353 | 278,233 | 286,796 | 282,678 |
| Operating Expenses | 87,512 | 122,116 | 109,929 | 115,618 |
| Totals | \$ 373,866 | \$ 400,349 | \$ 396,725 | \$ 398,296 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 3.00 | 3.00 | 3.00 | - |

Expenditure and Personnel Summary - Environmental Services

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 187,720 | 211,336 | 183,443 | 216,611 |
| Operating Expenses | 115,177 | 117,224 | 102,979 | 100,867 |
| Capital Expenses | 18,000 | - | 18,000 | 18,000 |
| Totals | \$ 320,897 | \$ 328,560 | \$ 304,422 | \$ 335,478 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 2.00 | 2.00 | 2.00 | - |

Expenditure and Personnel Summary - Animal Services

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 429,609 | 517,537 | 509,001 | 562,313 |
| Operating Expenses | 155,497 | 162,579 | 166,261 | 152,746 |
| Totals | \$ 585,106 | \$ 680,116 | \$ 675,262 | \$ 715,059 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 5.50 | 6.00 | 6.00 | - |

Development Services

The Development Services Department is responsible for facilitating all new development within the City to include long-range planning initiatives, zoning and subdivision review, building permits and inspection services.

Planning Division: The Planning Division implements the Comprehensive Plan, reviews zoning changes requests, subdivision plats, commercial site plans, annexations and other related development applications within the City and the ETJ.

Building Permitting and Inspections: The Building Permitting and Inspections Division reviews, inspects and issues permits for new residential and commercial construction, additions and remodels for residential and commercial buildings as well as miscellaneous applications for signs, fences, and garage sales.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - 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.
 - Deliver high-quality service to external and internal customers by providing an outstanding customer experience; regularly seeking feedback from citizens and employees; and offering convenient methods for conducting business with the city.
- SFA 2: Dynamic & Preferred City
 - 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.
 - Encourage place-making and a sense of belonging in our neighborhoods, parks and key commercial districts by focusing on long-range planning and comprehensive elements.

Goals for FY 2023-2024

Planning Division

- Complete the update to the Zoning Ordinance and Zoning Map
- Develop a Façade Improvement Program
- Implementation of multiple short time frame Midpoint 2020 Update Plan goals
- Revise existing subdivision ILA with Johnson County

Building Permits & Inspections Division

- Successful adoption of the 2021 Building Codes
- Plans Examiner obtaining Residential Plans Examiner Certification
- Work with developer to continue the build out of Chisolm Summit

Prior Year Accomplishments for FY 2022-2023

Planning Division

- Short Term Rental registration and permitting requirements
- Processed 12 zoning cases
- Reviewed 14 commercial site plans
- Processed 30 subdivision plats

Building Permits & Inspections Division

- Completed draft of new 2021 Building Codes
- Two Building Permits Specialists have obtained certifications
- Issued 112 residential permits
- Issued 14 commercial permits
- Conducted 1,892 inspections/ 31 average inspection stops per day

Major Budget Items

| 2022-2023 | 2023-2024 |
|----------------------------|----------------------------|
| ➤ No major budget changes. | ➤ No major budget changes. |

Expenditure and Personnel Summary - Development Services

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 296,395 | 335,112 | 338,028 | 353,328 |
| Operating Expenses | 48,394 | 16,250 | 18,366 | 17,003 |
| Totals | \$ 344,789 | \$ 351,362 | \$ 356,394 | \$ 370,331 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 2.00 | 2.00 | 2.00 | - |

Expenditure and Personnel Summary - Community Development

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 371,401 | 422,577 | 425,122 | 438,084 |
| Operating Expenses | 95,695 | 136,142 | 111,062 | 73,882 |
| Totals | \$ 467,096 | \$ 558,719 | \$ 536,184 | \$ 511,966 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 3.00 | 3.00 | 3.00 | - |

Expenditure and Personnel Summary - Building Inspections

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 790,994 | 835,762 | 830,930 | 873,718 |
| Operating Expenses | 130,554 | 90,741 | 86,786 | 116,317 |
| Totals | \$ 921,548 | \$ 926,503 | \$ 917,716 | \$ 990,035 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 9.00 | 9.00 | 9.00 | - |

Economic Development Corporation

The Department of Economic Development's mission is to create and foster opportunities for the expansion and diversification of the local economy.

With its strong sense of community, prime position along the bustling I-35W, and connections with the Dallas/Fort Worth metroplex, the community offers plenty of room for growth, access to a large, highly trained workforce, and a supportive business community ready to give any business large or small the ability to succeed.

Burleson is the place to call home and it is our teams job to show existing and new businesses how supportive we are for their success. New and existing businesses are our story tellers for anyone that visits the community so it is important that we are showing everyone who we are and what we are capable of and what we have to offer. The community offers something for everyone, from the gentle rolling hills and beautiful lakes scattered across the landscape, and numerous city parks and trails, to Old Town Burleson, a cultural center filled with a variety of restaurants, unique local shops & boutiques, and special events featuring music, arts and history. Alongside the community we have created a place where residents are friendly and proud of their heritage, and a place where the business community is supportive and welcoming to all. From small, independent entrepreneurs to large, established corporations, it is the place for businesses to grow and thrive.

Goals & accomplishments below include 4A in addition to GF.

Strategic Plan and Emphasis

- SFA 1: High Performing City Organization
 - Develop a list of City-owned properties and provide City Council with options for potential sales of tracts
- SFA 2: Dynamic & Preferred City
 - 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.
 - Consideration of revisions and updates to the City's Economic Development Plan, which focuses on major retail, commercial and industrial corridors across the City.
 - Begin development of the Hooper Business Park in Chisholm Summit.
 - Consider options to create a new industrial park in an effort to diversify the City's tax base and provide a more resilient local economy.
 - Continue efforts to attract new-to-market retail establishments.
 - Pursue the development of a new trade school within the city limits to provide training opportunities for skilled labor positions.

- SFA 3: Beautiful, Safe and Vibrant Community
 - Coordinate with development partners to create a vision for the Hidden Creek corridor and outline possible options.
- SFA 4: Great Place to Live
 - Begin construction of Alley Cats Entertainment facility and continue to work with the development community to develop family entertainment venues.
 - Evaluate Hotel/Motel Occupancy Tax policy to enhance and attract community events and festivals to our community.
 - Consider options and incentives to partner with the development community to build a convention/civic center.

Future Goals in FY 2023-2024

- Increase average annual wage over the next two years 7.5%
- Increase sales tax per capita by 5%
- Increase Appraised Value of Commercial/Industrial development by 15%
- Increase percentage of jobs paying \$75,000 or more annually by 2%
- To continue to be a top market in the DFW market for vacancy rates in Retail, Office and Industrial sectors.
- Develop a 380 agreement for the development of the Hidden Creek corridor that includes a Hotel Conference Center
- Develop a new Industrial Park on the Northern part of the community
- To grow the Project U Leadership Conference to be a premier statewide event.

Prior Year Accomplishments for FY 2022-2023

- Completed the Hotel/Motel Occupancy Tax audit
- Announced numerous new to market restaurants and retailers (Torchy's, Buff City Soap, Cava, etc)
- Completed the 380 agreement for a new trade school in the City of Burleson.
- Begun construction of Alley Cats Entertainment and Corporate Office
- Partnered with Jackson Shaw for the implementation of a new vision on the Hidden Creek corridor.
- Completed year 3 Project U Leadership Conference where we hosted over 350 people from all over the region
- Completed the purchase of numerous tracts of land for future municipal purposes in the Transit Oriented District.

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|--|
| <ul style="list-style-type: none"> • Hooper Business Park • Lakewood Drive Infrastructure • Purchase of a tract within the TOD | <ul style="list-style-type: none"> • Craftmasters Campus & Corporate HQ • Hooper Business Park Detention • Project U Upgrades |

Expenditure and Personnel Summary - Economic Development

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Operating Expenses | 876,654 | 1,200,000 | 1,888,814 | 1,250,842 |
| Totals | \$ 876,654 | \$ 1,200,000 | \$ 1,888,814 | \$ 1,250,842 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | - | - | - | - |

PARKS AND RECREATION

Includes Parks Administration, Burleson Recreation Center, Russell Farm Art Center, Parks and Athletics, Parks Maintenance, Recreation, Hidden Creek Golf Course and Cemetery

Burleson Recreation Center serves the community in many different capacities. It provides a fitness center, indoor and outdoor swimming pool, KidZone, gymnasium, fitness classes, numerous programs, and community wide events.

Russell Farm Art Center is a local attraction that offers the community a glimpse into the past and how it relates to the present. The center also offers unique programs that focus on historical, agricultural, and art education.

Parks Maintenance and Athletic Fields Division is responsible for maintaining and improving all city parks, athletic fields and facilities, developing new strategies to improve Burleson parks system through the Parks Master Plan and creating a safe, healthy, and sustainable parks system in which our citizens can enjoy a network of well-planned and maintained park facilities.

Hidden Creek Golf Course exists to provide a high quality golf experience at a reasonable price. Hidden Creek also provides a healthy outdoor recreational opportunity for the citizens to allow them time with their friends and family.

Goals and accomplishments below include 4B and Parks Performance in addition to GF.

Strategic Plan and Emphasis

- SFA 1: High Performing City Organization
 - Develop a list of City-owned properties and provide City Council with options for potential sales of tracts
- SFA 2: Dynamic & Preferred City
 - 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.
 - Consideration of revisions and updates to the City's Economic Development Plan, which focuses on major retail, commercial and industrial corridors across the City.
 - Begin development of the Hooper Business Park in Chisholm Summit.
 - Consider options to create a new industrial park in an effort to diversify the City's tax base and provide a more resilient local economy.
 - Continue efforts to attract new-to-market retail establishments.
 - Pursue the development of a new trade school within the city limits to provide training opportunities for skilled labor positions.

- SFA 3: Beautiful, Safe and Vibrant Community
 - Coordinate with development partners to create a vision for the Hidden Creek corridor and outline possible options.
- SFA 4: Great Place to Live
 - Begin construction of Alley Cats Entertainment facility and continue to work with the development community to develop family entertainment venues.
 - Evaluate Hotel/Motel Occupancy Tax policy to enhance and attract community events and festivals to our community.
 - Consider options and incentives to partner with the development community to build a convention/civic center.

Future Goals in FY 2023-2024

- **BRiCk Operations:** Continue to make aesthetic and operational improvements to the BRiCk as needed. Complete BRiCk Lobby renovation project.
- **Parks:** Host 2 community tree planting events planting 40 trees and installing 40 irrigation bubblers
- **Parks:** Renovate and replace BRiCk landscaping at main entrance areas with sustainable and adapted materials
- **Parks:** Expand turf management program by increasing program acreage for fertilization by 75 acres to enhance turf health and quality of parks.
- **Parks:** Repair and replace 2,000 square feet of parking lot concrete and up to 100 feet of 10-ft linear trail
- **Parks:** Replace all outdated, non-standard furnishings at Warren Park as part of a 2 year plan for updating all park furnishing
- **Parks:** Resurfaced one sports court
- **Parks:** Install security cameras with 4G at five of the most problematic parks.
- **Parks:** Add 2 Monarch Waystations in the parks systems
- **Parks:** Add an additional 1 acre of no mow acreage to parks system
- **Russell Farm:** Continue to expand programming opportunities that best serve and fill programming gaps within the community and align with the City Strategic Plan.
 - Outdoor programming – Nature trail development (includes interactive educational signage), quarterly nature walks, and establishment of a bird walk program.
 - Additional educational field trips
- **Russell Farm:** Create strategic plan / masterplan to develop future major planning initiatives and goals.
- **Athletics:** Top dress girls softball fields.
- **Athletics:** Replace restroom counter tops in boys' and girls' restrooms.
- **Athletics:** Remove existing bushes on Arabian field and replace with sod.
- **Athletics:** Repaint foul poles on 15 fields.
- **Golf Course:** Continued improvements in Turf quality and course playability
- **Golf Course:** Add more experimental food and beverage programming
- **Golf Course:** Continued improvement of guest experiences through expanded programming

Prior Year Accomplishments for FY 2022-2023

- **BRiCk Operations:** Completed several aesthetic and operational improvements to the BRiCk as needed. List provided below:
 - Men’s locker room locker replacement project
 - HVAC replacement project
 - Outdoor pool shade structure addition project
 - LED lighting addition for indoor track
- **General Recreation Programming and Special Events:**
 - Offered 14 additional community events; Listing includes:
 - Mardi Crow
 - Russell Farm Date Night Experience Series (3 events)
 - Hispanic Heritage Month Series (3 events)
 - Cool Sounds of Fall concert Series (3 events)
 - Cinco de Mayo Celebration
 - Mother’s Day Outing
 - Juneteenth Celebration
 - BTX Honey Tour (4-day event)
 - Hosted several successful teen programs. Listing includes:
 - Teen Camp in partnership with Burleson Police Department
 - Teen Tye Die in the Park Play Day
 - Teen Masquerade Valentine’s Dance
 - Summer Camp Junior Camp Counselor Leadership Program
 - Awarded DFW Director’s 2023 Inclusion Award for recreational programming
- **Parks:** Resurfaced engineered wood fiber at 8 playgrounds
- **Parks:** Planted 78 new trees
- **Parks:** Installed 7 trash recetacles and 3 park benches
- **Parks:** Renovated 174 medians in front of PD/Courts
- **Parks:** Installed 20 emergency trail marker signs and 6 trailhead signs at Coyote Loop Trail
- **Parks:** Planted 6 wildflower areas totaling 5 acres
- **Parks:** Removed 282,960 pounds of litter from parks and right-of-ways
- **Parks:** Repaired 100 linear sq feet of walking trail
- **Parks:** Launched outdoor Pickleball pilot program at Warren Park
- **Russell Farm Programming:**
 - Expanded program opportunities by maximizing the partition installed within the Chesapeake building.
 - Culinary canning classes – Served over 150 participants with program make rate of 100%
 - Expanded outdoor and educational programming

- Hosted first equestrian camp (program reached maxed capacity for each offering)
- Hosted first Show Me How Festival: Festival educating community on the creation of unique historical items and services.
- **Athletics:** Replace pump controller for Chisenhall/Bailey Lake
- **Athletics:** Install six new portable pitching mounds
- **Athletics:** Restripe Chisenhall parking lot
- **Athletics:** Added ball field clay to all fifteen fields.
- **Golf Course:** Replaced pump station
- **Golf Course:** Repaired and restored golf course bunkers
- **Golf Course:** Repaired a large amount of drainage and cart path (est. completion May 23)
- **Golf Course:** Record revenues in FY22 and continued growth into FY23

Major Budget Items

| 2022-2023 | 2023-2024 |
|---|--|
| <p>BRiCk</p> <ul style="list-style-type: none"> ➤ Replacement of outdoor pool sand filter ➤ Replacement of meeting room partition ➤ LED Lighting - Indoor Track ➤ Replacement of men’s locker room locker replacement ➤ HVAC Replacement ➤ Outdoor pool shade structure addition <p>Parks</p> <ul style="list-style-type: none"> ➤ Host 2 community tree planting events ➤ Plant 78 new trees ➤ Installed 7 trash receptacles and 3 park benches ➤ Resurfaced one sports court ➤ Repaired 100 linear sq ft of walking trail ➤ Resurfaced engineered wood fiber at 8 playgrounds <p>Russell Farm</p> <ul style="list-style-type: none"> ➤ Chesapeake building partition addition ➤ Several minor operational repairs and facility additions (includes wheelchair accessible ramp to Chesapeake building, wood shop main door addition, Baker building foundation repair, and mobile home front porch lift) <p>Athletics</p> <ul style="list-style-type: none"> ➤ Replace pump controller for Chisenhall/Bailey Lake | <p>BRiCk</p> <ul style="list-style-type: none"> ➤ Additional support staff ➤ Kids Zone playground ➤ Replacement of women’s locker room lockers ➤ Additional facility cameras ➤ Improved gym protective flooring ➤ Shade structure for meeting room patio ➤ Replace indoor sand filters <p>Parks</p> <ul style="list-style-type: none"> ➤ Host 2 community tree planting events ➤ Enhance Park security in 5 most problematic parks by installing cameras with 4G ➤ Renovate landscaping in front of BRiCk ➤ Resurface one sports court ➤ Enhance turf management program by adding 75 acres of fertilization to improve quality, health, and aesthetics of turf in parks ➤ Replace all outdated, non-standard furnishings at Warren Park as part of a 2 year plan for updating all park furnishing <p>Russell Farm</p> <ul style="list-style-type: none"> ➤ Garage facility conversion to art / classroom space |

| | |
|--|---|
| <ul style="list-style-type: none">➤ Install six new portable pitching mounds➤ Restripe Chisenhall parking lot➤ Added ball field clay to all fifteen fields. <p>Golf Course</p> <ul style="list-style-type: none">➤ Banking Service Charges – Due to increased revenues➤ Cost of Sales – Due to revenue increases | <p>Athletics</p> <ul style="list-style-type: none">➤ Top dress girls softball fields.➤ Replace restroom counter tops in boys' and girls' restrooms.➤ Remove existing bushes on Arabian field and replace with sod.➤ Repaint foul poles on 15 fields. <p>Golf Course</p> <ul style="list-style-type: none">➤ Banking Service Charges➤ Cost of Sales➤ Sod and Amenities➤ On-going tree work |
|--|---|

Expenditure and Personnel Summary - Parks and Recreation Administration

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 202,122 | 5,805 | - | - |
| Operating Expenses | 49,832 | 49,991 | - | 33,864 |
| Totals | \$ 251,954 | \$ 55,796 | \$ - | \$ 33,864 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 1.00 | - | - | - |

Expenditure and Personnel Summary - Parks Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 1,063,053 | 976,970 | 964,679 | 1,039,067 |
| Operating Expenses | 495,916 | 618,284 | 735,779 | 605,370 |
| Capital Expenses | 40,074 | - | - | 26,540 |
| Totals | \$ 1,599,043 | \$ 1,595,254 | \$ 1,700,458 | \$ 1,670,977 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 11.91 | 11.91 | 11.91 | - |

Expenditure and Personnel Summary - Right of Way Maintenance

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | - | 201,354 | 212,363 | 225,384 |
| Operating Expenses | - | - | 250,000 | 433,531 |
| Totals | \$ - | \$ 201,354 | \$ 462,363 | \$ 658,915 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | - | 3.00 | 3.00 | - |

Community Services

includes Marketing and Communications, Library and Senior Activity Center

Marketing & Communications: The Marketing/Communications Office serves as the liaison among the city, media, and community. Main responsibilities include community engagement through various mediums and documentation of city events and happenings through video and photography. The department plays a vital role in internal communications through weekly employee emails, quarterly newsletters and customer service support.

Library: The Burleson Public Library serves as a vital community center providing materials and services to help community residents obtain information meeting their personal, educational, cultural, and professional needs.

Senior Center: The senior activity center meets the needs of the rapidly growing older adult population by providing valuable health screening services, leisure activities, special events, classes and travel experiences.

Strategic Plan and Emphasis

- SFA 1: Operational Excellence
 - Deliver high-quality service to external and internal customers by providing an outstanding customer experience; regularly seeking feedback from citizens and employees; and offering convenient methods for conducting business with the city.
 - 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.
- SFA 3: Community
 - Provide outstanding cultural and educational opportunities by cultivating mutually beneficial partnerships with area education, business community and government entities; and by continuing to enhance and develop programs that enrich the quality of life for residents.

Future Goals in FY 2023-2024

- Increase offsite programming and promote library services with the library's outreach vehicle.
- Increase access to digital library materials by adding more content to meet demand.
- Increase engagement at the senior center through promotions and partnerships with community organizations.
- Provide the public with updates on the status of the 2022 Bond Program Implementation
- Utilize the newly installed video system in the Mayor Vera Calvin Plaza to showcase city events to visitors and those in our community with sensory sensitivities or disabilities

Prior Year Accomplishments for FY 2022-2023

- Completed year one of the library’s master plan and facility study. The report included an analysis of community feedback, benchmarking against other cities, library best practices and space recommendations for a new facility.
- Added a Youth Services Librarian to serve youth between the ages of 10 and 17, resulting in an 81% increase in teen program attendance.
- Updated the library’s workroom to increase efficiency and added three staff workstations.
- Added a chatbot on the city’s website to improve community engagement and user-efficiency of the website.
- Added software to improve the city website accessibility, performance, content quality and search engine optimization (SEO).
- Launched communication tools to ensure public is updated on the progress of the Bond 2022 projects.

Major Budget Items

| 2022-2023 | 2023-2024 |
|--|--|
| <p>Library</p> <ul style="list-style-type: none"> ➤ Digital Resources, \$53,440 ➤ Library Materials, \$116,675 ➤ Master Plan/Facility Study, \$40,000 ➤ Library Outreach Vehicle, \$138,965 ➤ Library Public Furniture, \$52,000 ➤ Workroom Reconfiguration, \$34,000 <p>Senior Center</p> <ul style="list-style-type: none"> • Activities \$9,745 <p>Marketing & Communications</p> <ul style="list-style-type: none"> • Video production supplies for EOC, \$11,490 | <p>Library</p> <ul style="list-style-type: none"> • Digital Resources, \$54,065 • Library Materials, \$120,740 • Library Meeting Furniture, \$38,280 • Laptop Vending Kiosk, \$40,638 <p>Senior Center</p> <ul style="list-style-type: none"> • Activities, \$9,700 • VR headsets, \$8,400 <p>Marketing & Communications</p> <ul style="list-style-type: none"> • None |

Expenditure and Personnel Summary - Communications

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 530,934 | 468,529 | 405,145 | 456,023 |
| Operating Expenses | 136,724 | 214,353 | 149,553 | 123,131 |
| Totals | \$ 667,657 | \$ 682,882 | \$ 554,698 | \$ 579,154 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 4.50 | 3.50 | 3.50 | - |

Expenditure and Personnel Summary - Library

| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 714,155 | 803,626 | 833,943 | 907,226 |
| Operating Expenses | 430,116 | 621,737 | 592,401 | 497,012 |
| Capital Expenses | 10,559 | 54,899 | 68,575 | 46,680 |
| Totals | \$ 1,154,831 | \$ 1,480,262 | \$ 1,494,919 | \$ 1,450,918 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 11.00 | 12.00 | 12.00 | - |

Expenditure and Personnel Summary - Senior Citizen Center

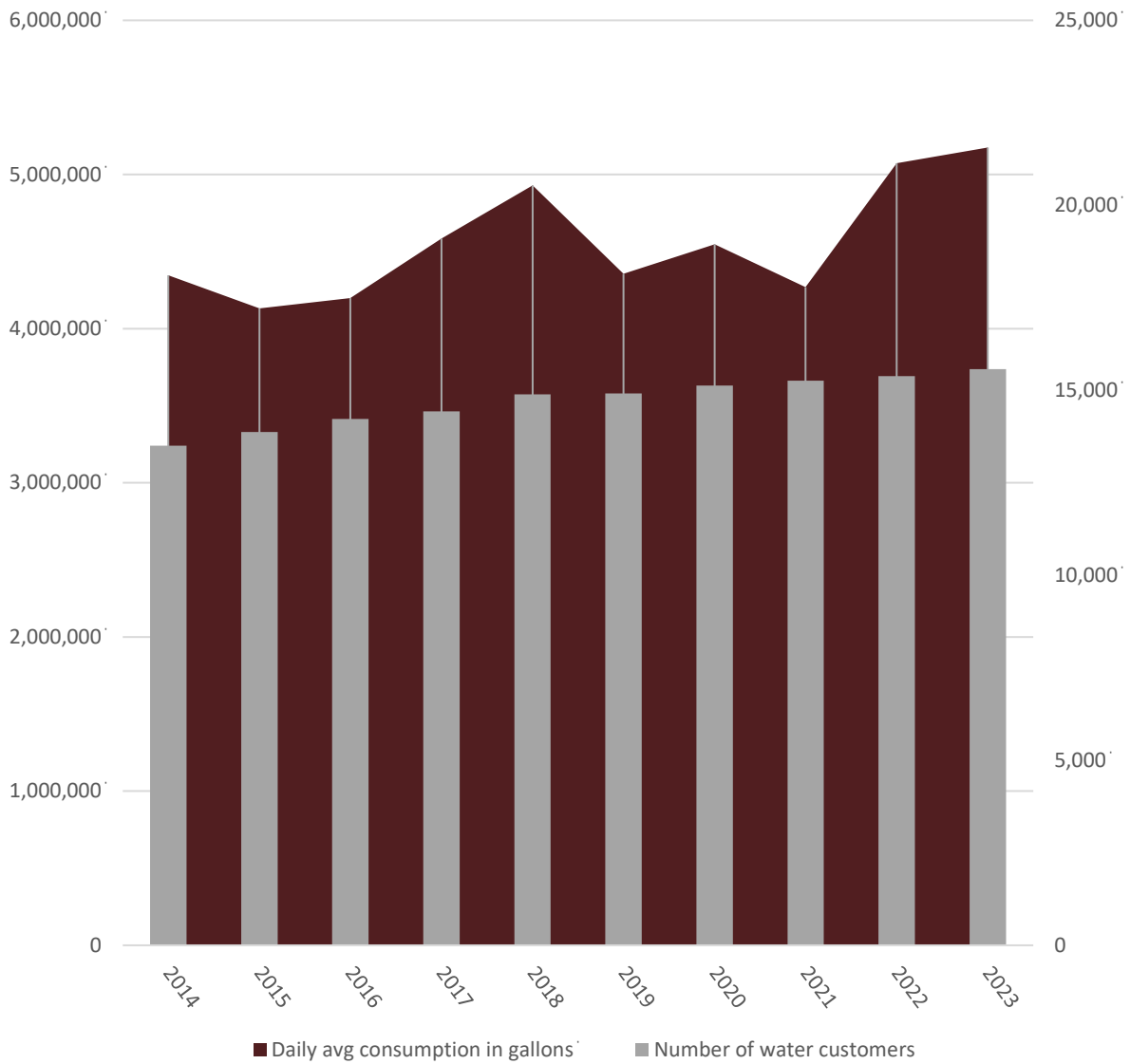
| <i>Expenditures by Classification</i> | <i>2021-2022 ACTUAL</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2022-2023 REVISED BUDGET</i> | <i>2023-2024 ADOPTED BUDGET</i> |
|---------------------------------------|-----------------------------|--------------------------------------|-------------------------------------|-------------------------------------|
| Salary and Wages | 148,889 | 182,314 | 228,224 | 163,271 |
| Operating Expenses | 37,237 | 37,974 | 39,089 | 38,926 |
| Totals | \$ 186,126 | \$ 220,288 | \$ 267,313 | \$ 202,197 |

| <i>Personnel by Division</i> | <i>2021-2022 ORIGINAL BUDGET</i> | <i>2022-2023 ORIGINAL BUDGET</i> | <i>2023-2024 ORIGINAL BUDGET</i> | <i>ORIGINAL BUDGET VARIANCE</i> |
|------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| Full Time and Equivalents | 2.84 | 2.84 | 2.84 | - |

Supplemental Information

THE CITY OF
BURLESON
TEXAS

**Water Daily Average Consumption (Gallons)
 Compared to Number of Water Customers
 2014-2023**



2023 Top 10 Property Tax Payers

Listing Per County

JOHNSON COUNTY

| TAXPAYER | TOTAL TAXABLE |
|-----------------------------------|---------------|
| Shannon Creek Apartments II LLC | 68,692,258 |
| Wagner Smith Equipment Co | 37,855,479 |
| Tep Barnett USA LLC | 34,994,109 |
| Burleson Cold Storage II LP | 33,157,933 |
| Abby Burleson LLC | 29,886,492 |
| Burleson Cold Storage LP | 25,163,877 |
| TJC DFW Vercanta LLC | 24,871,335 |
| Burleson Commons | 22,745,933 |
| Abby Burleson MF LLC | 22,328,637 |
| Atmos Energy/Mid-Tex Distribution | 18,964,830 |

TARRANT COUNTY

| TAXPAYER | TOTAL TAXABLE |
|--|---------------|
| Burleson Gateway Station LP | 39,398,255 |
| Sam's Real Estate Business TR/Sam's East | 17,483,549 |
| Jahco Burleson Town Center LLC | 16,000,000 |
| Total E&P USA Barnett LLC | 11,164,240 |
| Southtown Ford Inc | 9,792,022 |
| 632 N Burleson LLC | 9,405,335 |
| Oncor Electric Delivery Co LLC | 9,373,481 |
| Lynn Smith Chevrolet GEO INC/Lynn Smith Investment | 8,970,933 |
| RML Burleson LLC | 8,188,750 |
| The Burly Corp of North America | 8,183,423 |

Source: Central Appraisal District "Top 10" for City of Burleson at <http://www.johnsoncad.com/Portals/tx-johnson/documents/TT2023.PDF> and Tarrant Appraisal District "2023 Top Taxpayer Reports City of Burleson" at <https://www.tad.org/content/reports/2023/2023%20Top%20Taxpayer%20Reports.pdf>

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 Technology.

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 2022-24 Adopted

| | |
|---------------------------------|--|
| Animal Control | Golf Course |
| BRiCk | Library |
| Building Permits and Inspection | Municipal Court |
| City Manager's Office | Parks |
| City Secretary's Office | City Ball Fields |
| Code Enforcement | Park Facilities (Warren, Chisenhall and Mistletoe) |
| Cemetery | Park Land Dedication |
| Economic Development/TIF | Police Department |
| Engineering | Planning |
| Environmental Health | Records Management |
| Fire Department | Russell Farm |
| Finance | Utility Customer Service |
| Fire Prevention | Water/Wastewater |

Animal Control

| PERMIT/SERVICE | FEE |
|--|-----------------|
| 1. Offense Fees (Impoundment) | |
| A. First Offense (Altered/Unaltered) | \$30/\$45 |
| B. Second Offense (Altered/Unaltered) | \$60/\$80 |
| C. Third Offense (Altered/Unaltered) | \$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. Microchip Fee | \$15 |
| 10. Multi-Pet Permit | |
| A. Application Fee | \$5 |
| B. Permit Fee | \$25/Annually |
| 11. Kennel Permit | |
| A. Application Fee | \$5 |
| B. Permit Fee | \$100/Annually |
| 12. Dangerous Animal Registration Fee | \$250/Annually |

BRiCK

| PERMIT/SERVICE | FEE |
|---|---|
| 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. Children 15 and younger must have an adult present in the facility at all times and must be directly supervised in the fitness area. | |
| C. Children 13 and older may attend a fitness orientation class to be allowed future access to the fitness area without direct adult supervision. A parent or guardian must still be present in the facility. | |
| 3. Cancellations/Refunds/Transfers/Medical Policy: | |
| A. Rentals canceled 30 calendar days or more prior to event date | Receive 100% of the deposit |
| B. Rentals canceled 29-15 calendar days prior to event date | Receive 50% deposit |
| C. Rentals cancelled 14 calendar days or less prior to the event date | Forfeit all deposits |
| D. Rentals downgraded from 2 rooms to 1 room 30 calendar days or more prior to event date | Refunded 100% of deposit paid for the additional room |
| E. Rentals downgraded from 2 rooms to 1 room less than 30 calendar days prior to event date | 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. |
| F. Sports rental cancellations | May be subject to an administrative fee not to exceed \$50.00 |
| 5A. Memberships Fees | (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 |
| 5B. Non-Resident Rate | (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 |

| | |
|--|--|
| 5C. Military/First Responder Rate | (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 |
| 5D. Corporate/Educator Rate | (Annual Contract/Monthly Draft/1 Month) |
| Adult | \$285/\$30/\$35 |
| Senior (62 & Up) | \$245/\$25/\$30 |
| Family | \$445/\$45/\$60 |
| 5E. Summer Punch Pass Rate | (5 Day/10 Day) |
| Youth (3-15 yrs.) | \$20/\$25 |
| Adult | \$25/\$30 |
| Senior (62 & Up) | \$22/\$27 |
| Family | \$35/\$40 |
| 5F. Daily Guest Rate | (1 Day/ Military, First Responder, Educator) |
| Daily Pass 3 & Up | \$8/\$6 |
| Family Day Pass (up to 4) | \$20/\$15 |
| Groups of 15+ | \$6 each/\$4 each |
| 6. 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 of Parks and Recreation. | |
| 6A. Indoor Aquatics / Party Rooms | (Deposit/Member or Resident/Non-Resident) |
| Pool Party Room - Max 25 guests | \$50/\$50 per hour/\$81 per hour |
| Pool Party Room - Max 50 guests | \$50/\$95 per hour/\$142 per hour |
| Private party without slide - Max 485 guests | \$50/\$237.50 per hour/\$262.50 per hour |
| Private party with slide - Max 485 guests | \$50/\$262.50 per hour/\$287.50 per hour |
| Private party with sundeck - 50 max | \$50/\$70/\$108 |
| General Policies (not limited to the following) | |
| All rental rates are based on hourly rates with a minimum 2 hour rental. | |
| Rentals and private parties include the use of party room(s) and entire indoor aquatics area | |
| Private party fees include the cost of after-hours lifeguards | |
| 6B. Meeting Room Rentals | (All rental rates are based on hourly rates with a minimum 2 hour rental) |
| | (Deposit/Member or Resident/Non-Resident) |
| 1,400 square feet | \$50/\$45 per hour/\$61 per hour |
| 2,800 square feet | \$50/\$80 per hour/\$108 per hour |
| Damage Deposit | Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household. |
| After Hours Fee | <u>\$30/hr in addition to rental fees listed above</u> |
| 6C. Gymnasium Rentals | (Deposit/Member or Resident/Non-Resident) |
| Half Court | \$50/\$25 per hour/\$46 per hour |
| Full Court | \$50/\$35 per hour/\$61 per hour |
| Two Full Courts | \$50/\$65 per hour/\$108 per hour |
| Damage Deposit | Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household |
| After Hours Fee | <u>\$30/hr in addition to rental fees listed above</u> |
| 6D. Group Fitness | (Deposit/Member or Resident/Non-Resident) |
| Group Exercise Room Rental - Max 25 guests | \$50/\$25 per hour/\$35 per hour |
| Damage Deposit | Will be refundable provided the usage contract terms are met. Refund is subject to any remaining balance due on household. |
| After Hours Fee | <u>\$30/hr in addition to rental fees listed above</u> |
| 6E. Kids Zone: | |
| All Family memberships excluding Daily Guests | No additional cost |
| Daily Guests | \$2 per hour/per child |
| General Policies (not limited to the following): | |
| Ages 6 months through 12 years of age | |
| Parents/guardians must be on premises | |
| Maximum 2 hours | |
| Late fees will be charged for failure to pick up on time | |
| 6F. Outdoor Swimming Pool | (Deposit/Member or Resident/Non-Resident) |
| (All rentals are based on hourly rates with a minimum of two hour rental): | |
| Daily Passes - Youth (Age 3-15) | \$0/\$3/\$3 |
| Daily Passes - Adult (Age 16-61) | \$0/\$4/\$4 |

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| 6G. Outdoor Pool Rental/Private Parties: | (Deposit/Member or Resident/Non-Resident) |
| 0-49 attendees/ guests | \$75/\$65 per hour/\$75 per hour |
| 50-149 attendees/ guests | \$75/\$75 per hour/\$85 per hour |
| 6H. Splash Pad Private Rental | (Deposit/Member or Resident/Non-Resident) |
| Max Guest: 150 Private Rental | \$50/\$60 per hour/\$70 per hour |
| 6I. Party Packages (2 hours) | (Deposit/Fee) |
| Basic - 1 Activity (24 participants) | \$50/\$225 |
| Additional Activity (Pool or Gym/Boulder) | \$0/\$30 |
| Additional Guests | \$5 each |
| 6J. Splash Pad Pavilion Rental | (Deposit/Member or Resident/Non-Resident) |
| Cost per pavilion, 2 available | |
| Max guests: 20 per pavilion | \$50/\$30 per hour/\$40 per hour |
| *Rentals of the splash pad pavilion will only be allowed during certain hours | |
| General Policies (not limited to the following): | |
| Private party fees include the cost of afterhours lifeguards | |
| The Damage Deposit will be refundable provided the usage contract terms are met | |
| Refund is subject to any remaining balance due on household | |

Building Permits and Inspection

| PERMIT/SERVICE | FEE |
|---|---|
| 1. Fees for new structural occupancy (Single family dwelling, duplex, townhouse) | \$0.60/ft. all area under one roof |
| 2. Fees for new Commercial (Except apartment and shell buildings) | |
| A. 500 SQ. FT. OR LESS | \$450 |
| B. 501 - 1,000 | \$850 |
| C. 1,001 - 2,500 | \$2,132 |
| D. 2,501 - 8,500 | \$65 + \$0.665/Sf |
| E. 8,501 - 50,000 | \$5,000 + \$0.30/Sf |
| F. 50,001 - 100,000 | \$12,285 + \$0.125/Sf |
| G. 100,001-500,000 SQ. FT. | \$17,485 + \$0.083/Sf |
| H. 500,001 or more SQ. FT. | \$43,485 + \$0.042/Sf |
| 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. |
| 5a. 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 |
| 5b. Residential single trade permits | \$65/each |
| 6a. Residential Addition - addition to an existing residential structure | \$0.50/Sq Ft |
| 6b. Residential Remodel - alterations, repairs & remodeling to an existing residential structure | \$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 |

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| 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. Commercial Plan Review (New Only) | 40% of Building Permit Fee - \$250 minimum & a \$7,000 maximum (non-refundable) |
| B. Commercial Remodel/Addition | 40% of Building Permit Fee (non-refundable) |
| C. Residential Plan Review (New) | \$75/each |
| D. Residential Plan Review (Remodel/Addition) | \$30 |
| 14. Building Codes & Standards Board | \$150 |
| 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 | Residential \$65/Commercial \$75 |
| 16. Mechanical License | |
| A. Mechanical | |
| 1. First Annual | \$100 |
| 2. Renewal | \$50 |
| B. Sub-Contractor Base Permit Fee / Validation Fee | Residential \$65/Commercial \$75 |
| 17. Plumbing Contractor's Registration | |
| A. First Annual | \$0 |
| B. Renewal | \$0 |
| C. Sub-Contractor Base Permit Fee / Validation Fee | Residential \$65/Commercial \$75 |
| 18. Temporary Use | |
| A. Special Events | \$50 |
| B. Seasonal Use | \$50 |
| C. Temporary Outdoor Sales | \$50 |
| D. Stationary Food Vendors | \$50 |

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|--|-------------------------------|
| E. Carnival & Circus | \$50 |
| 19. Administrative fee (Applied when changes are made to previously reviewed and/or permitted projects for residential or commercial -- i.e. revised site plan, floor plan, etc.) | \$25 |
| A. First Revision | \$75 |
| B. Second Revision | \$150 |
| C. Each Additional Revision | \$200/each |
| 20. Modular buildings/construction trailers (Utilities require separate permit - see #5 - one trade only permits) | \$50 |
| 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. |

City Manager's Office

| PERMIT/SERVICE | FEE |
|---|--|
| 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 |

City Secretary's Office

| PERMIT/SERVICE | FEE |
|---|---|
| 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 |

Code Enforcement

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

Cemetery

| PERMIT/SERVICE | FEE |
|--|----------|
| 1. Original Cemetery Upright Monument | \$1,450 |
| 2. Original Cemetery Flat Monument | \$1,450 |
| 3. Original Cemetery Double Depth | \$900 |
| 4. Original Cemetery Baby Space | \$245 |
| 5. 2023 Expanded Cemetery Upright Monument | \$2,000 |
| 6. 2023 Expanded Cemetery Flat Monument | \$1,700 |
| 7. 2023 Expanded Cemetery Double Depth | \$900 |
| 8. 2023 Expanded Cemetery Baby Space | \$400 |
| 9. 2023 Expanded Cemetery Cremation Garden Space | \$995 |
| 10. 2023 Expanded Cemetery Cremation Columbarium Space | \$2,200 |
| 11. 2023 Expanded Cemetery Family Estate A | \$11,250 |
| 12. 2023 Expanded Cemetery Family Estate B | \$15,000 |

Economic Development/TIF

| PERMIT/SERVICE | FEE |
|---|--------------------------------------|
| 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 |

Engineering

| PERMIT/SERVICE | FEE |
|---|---|
| 1. Construction Plan Review | 10% (residential) or 20% (commercial and industrial) of the following paid at submittal with balance due prior to Notice to Proceed for Public Improvements |
| A. Residential | \$500 + \$87.98 per hour x 4.28 hours x number of lots |
| B. Commercial | \$500 + \$87.98 per hour x 3.44 hours x number of acres (up to 15 acres) |
| C. Industrial (new) | \$1,000.00 + \$87.98 per hour |
| 2. Construction Inspection (\$500.00 + the following costs) | |
| A. Water Line | \$0.88 per linear foot |
| B. Sewer Line | \$0.88 per linear foot |
| C. Storm Sewer | \$1.32 per linear foot |
| D. Roadway Paving (public and private) | \$1.14 per square yard |
| E. Sidewalk / Trail | \$2.79 per square yard |
| F. Handicap Ramps | \$28.39 each |
| G. Water and Sewer Services | \$17.39 each |
| H. Sewer Manholes | \$37.26 each |
| I. Storm Manholes / Inlets | \$37.26 each |
| J. Lift Station | \$1,242 each |
| K. Public Infrastructure not listed (includes private storm infrastructure associated with roadway) | \$49.68 per hour (estimated prior to Notice to Proceed for Public Improvements) |
| L. Final Inspections | \$49.68 per hour (Two hour minimum) |
| M. Construction Materials Testing | Applicant pays directly to City-approved vendor |
| 3. Inspection Overtime Rate | \$74.52 per hour (Two hour minimum) |
| 4. Closing / Abandoning of | |
| A. Right-of-Way | \$550.00 |
| B. Easement | \$250.00 |
| 5. Sign Installation | \$250.00 per sign |
| 6. Easement/Right of Way Use Agreement | \$125.00 |
| 7. Traffic Study Fee | \$1,400.00 |
| 8. Flood Study Reviews (Includes detention/retention analysis) | \$1 per foot of reach length (\$2,000 minimum) |

Environmental Health

| PERMIT/SERVICE | FEE |
|--|---|
| 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 |
| J. Plan Review | |
| 1. ≤ 500 sq. ft. | \$0 |
| 2. >500 ≤ 3,000 sq. ft. | \$50 |
| 3. >3,000 sq. ft. | \$100 |
| K. Late Fee | The late fee increases 10% for each 30 day block until permit fee and late fee is paid. Permits that are more than 90 days overdue will be required to be rapped for. |
| 1. From 1-30 days | 10% of fee owed |
| 2. From 31-60 days | 20% of fee owed |
| 2. On-site sewage facility fees | DETERMINED BY TARRANT COUNTY |
| A. New System | |
| 1. Application Fee | \$0 |
| 2. Water research fee | \$10 |

| | |
|---|--|
| 3. Permit Fee | \$250 |
| 4. Total for new system | \$260 |
| B. Reinspection of system | \$75 |
| C. Repair of system previously permitted | \$100 |
| 3. Beer and Wine Permit | One half the state fee assessed for each State permit issued |
| 4. Mixed Beverage Permit- After third year of operations | One half the state fee assessed for each State permit issued |
| 5. Municipal Settings Designation | |
| A. Application Fee | \$2,000 |
| B. Third-party environmental review fee | \$5,000 |
| 6. Miscellaneous Permits | |
| A. Swimming Pool, Spa & Interactive Water Feature | |
| 1. Plan Review and Opening Inspection | \$150 |
| 2. Annual Permit | \$250 |
| 3. Required Reinspection | \$75 |
| 7. Food Truck Operational Site permit | \$50 for Six Months |
| 8. Seasonal Permit (Farmers Market and Snow Cone Stand) | \$100 |
| 9. Food Handler Class Fee | \$15 |

Fire Department

| PERMIT/SERVICE | FEE |
|----------------------------------|-------------------------|
| 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 |

| EMERGENCY MEDICAL AMBULANCE SERVICE | FEE |
|-------------------------------------|-------------|
| ALS-E-A0427 | \$ 1,600.00 |
| ALS2 - A0433 | \$ 1,750.00 |
| BLS-E-A0429 | \$ 1,400.00 |
| SCT-A0434 | \$ 2,200.00 |
| ALS DISP A0398 | \$ 400.00 |
| BLS DISP A0382 | \$ 350.00 |
| O2 A0422 | \$ 150.00 |
| Mileage A0425 | \$ 24.00 |
| TNT - A0998 | \$ 175.00 |

Advanced Life Support – Emergent (ALS-E) – A patient is in more critical condition, and a paramedic is required to assist in the treatment of the patient.

Advanced Life Support 2 (ALS 2) – ALS-E combined with specific medication or interventions delivered.

Basic Life Support – Emergent (BLS-E) – An emergency transport provided by certified Emergency Medical Technicians (EMTs).

Specialty Care Transport – Interfacility transport of a critically ill patient, which requires specially trained paramedics.

Advanced Life Support Disposables – A bundled fee designed to cover supplies used during ALS-E or ALS 2 transports.

Basic Life Support Disposables – A bundled fee designed to cover supplies used during BLS-E transports

Oxygen – A fee for oxygen.

Mileage – A fee per mile of transport.

Treatment No Transport (TNT) – A fee that can be assessed when specific interventions are performed, but the patient is not transported.

Applicability. The initial fee schedule shall apply to both residents and non-residents of the City.

TNT Fee. The TNT fee shall apply only when an ALS intervention is performed.

Fees shall be applied in accordance with Emergency Medical and Ambulance Services Billing Policy

Finance

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

Fire Prevention

| PERMIT/SERVICE | FEE |
|---|---|
| 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 |
| 6. LPG Installation - portable containers of greater than 125 gallons water capacity at properties where natural gas service is not available | \$125 per container |
| 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 | \$5,000 per pad site (due June 1 annually) |

Golf Course

| PERMIT/SERVICE | FEE |
|--|---|
| 1. Green Fees (All Fees include 1/2 cart and applicable taxes) | |
| A. Monday through Friday | (Cart Inclusive Rate/Green Fee) |
| 1. M-F: Open - Noon | \$30/\$21 - Senior & Active Military Rate |
| 2. M-F: Noon - 3pm | \$30/\$21 - Senior & Active Military Rate |
| 3. M-F: 3pm - Close | \$20 |
| 4. Super Twilight @ 5pm | \$15 |
| 5. Senior Card (55+) | \$49.99 (year) |
| B. Saturday, Sunday, & Holidays Green Fees | |
| 1. Sat & Sun (& Holidays): Open - Noon | \$37 |
| 2. Sat & Sun (& Holidays): Noon - 3pm | \$37 |
| 3. Sat & Sun (& Holidays): 3pm - Close | \$21 |
| 4. Super Twilight @ 5PM | \$15 |
| C. Replay Green Fees | |
| 1. 9 additional holes | \$10 |
| 2. 18 additional holes | \$15 |
| 3. Senior Card (55+) | \$21 |
| 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 | |
| 2. Cart Fees | |
| 9 holes | \$8.00 |
| 18 holes | \$15.00 |
| 3. 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 |

Library

| PERMIT/SERVICE | FEE |
|---|---------------------------|
| 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 |

| | |
|--|---|
| 8. Library Cards for Residents, Teachers and Students from schools within City Limits, TexShare Cardholders | No Charge |
| 9. Non-Resident Fees | |
| Annually Renewable | \$25/ individual or \$50/ family |
| **In lieu of fee (patron can volunteer) | |
| 10. Senior Non-Resident Fee (age 62 and over) | |
| Annually Renewable | \$12.50/ individual |
| 11. Meeting Room Fees/ Usage Fees | Non-Cardholders / Businesses / Other For Profit Groups |
| A. Small conference room | \$25 minimum (1st 2 hours) + \$10 each addl. Hour |
| B. Large conference room | \$50 minimum (1st 2 hours) + \$25 each addl. hour |
| 12. Proctoring Fee | \$20/exam |
| 13. 3D Printing | \$.10/gram - \$1.00 minimum |

Municipal Court

| PERMIT/SERVICE | FEE |
|-------------------------|-----------|
| Return Check Fee | \$ 35 per |

Parks

| PERMIT/SERVICE | FEE |
|--------------------------------------|--|
| City Ball Fields | |
| 1. Unreserved | 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 | |
| A. Tournament Reservations - Resident | \$10/HR. |
| B. Tournament Reservations - Non-Resident | \$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 |

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

Park Land Dedication

| | |
|--|-------|
| Fee in lieu of land - Single Family (Charged with filing of the plat & only applicable if land is not dedicated) | \$458 |
| Park Development Fee - Single Family (charged with filing of the plat) | \$818 |
| Fee in lieu of land - Multi-Family (Charged with filing of the plat & only applicable if land is not dedicated) | \$399 |
| Park Development Fee - Multi Family (charged with filing of the plat) | \$711 |

Police Department

| PERMIT/SERVICE | FEE |
|---|--|
| 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 |
| B. Commercial Permit Fee | \$75 + \$10 Per Agent for More Than 5 Agents |
| 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 | \$100 |
| B. Interstate Commerce Registration | |
| 90 Days | 0 |
| 6 Months | 0 |
| 1 Year | 0 |
| 6. Good Conduct Letter | \$8/Each |

Planning

| PERMIT/SERVICE | FEE |
|--|--|
| 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 | \$1,600 + \$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 |
| 25. Short Term Rental | |
| A. Application | \$150 (Non-refundable) |
| B. Permit Renewal | \$150 (Non-refundable) |

Records Management

| PERMIT/SERVICE | FEE |
|---|---|
| 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 min |
| C. Midsized | \$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 requestor 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 |

Russell Farm

| PERMIT/SERVICE | FEE |
|---|--|
| 1. Building Rental | All rental rates based on hourly rates w/ a minimum 4 hour rental |
| A. Chesapeake Building - Operational hours - 1800 sq. ft. - Max occupancy:145 | \$50 per hour |
| B. Chesapeake Building - Non-operational hours | \$71 per hour |
| C. Baker Building - Operational Hours - 500 Sq ft. - Max occupancy: 50 | \$38 per hour |
| D. Baker Building - Non-Operational Hours | \$59 per hour |
| E. Hay Barn/Outdoor Pavilion - Operational Hours - 1,110 sq. ft. - Max occupancy: 100 | \$31 per hour |
| F. Hay Barn/Outdoor Pavilion - Non-Operational Hours | \$53 per hour |
| 2. 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. 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 | |
| 3. 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 | |

Utility Customer Service

| PERMIT/SERVICE | FEE |
|---|-------------------|
| 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. Returned Payment 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 |

Water/Wastewater

| PERMIT/SERVICE | FEE | ADDITIONAL INFORMATION/REQUIREMENTS |
|---|-----------------------------|---|
| 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 | Pavement work : Get quote from Public Works |
| 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 | Positive displacement meter in easement, pavement work: Get quote from Public Works |
| H. 1 1/2" Tap, Meter and Box | \$2,601.35 | Turbine meter in easement, pavement work: Get quote from Public Works |
| 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 | Positive displacement meter in easement, pavement work: Get quote from Public Works |
| O. 2" Tap, Meter and Box | \$2,416.12 | Turbine meter in easement, pavement work: Get quote from Public Works |
| P. 2" Tap, Meter and Box | \$3,277.12 | Compound meter in easement, pavement work: Get quote from Public Works |
| Q. 3" Tap, Meter and Box | | TBD by Utilities Supervisor |
| R. 4" Tap, Meter and Box | | TBD by Utilities Supervisor |
| S. 4" Sewer Tap in Pavement | \$866 | |
| T. 4" Sewer Tap in Easement | \$985.41 | |
| U. Relocate 5/8" Meter | \$201 | 12 ft. or less in easement, pavement work: Get quote from Public Works |
| V. Relocate 5/8" Meter (more than 12 ft.) | Get quote from Public Works | Get quote from Public Works |
| W. Relocate 1" Meter | \$215 | 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 | |
| AB. 2" + Meter Box | \$117 | |
| AC. Pavement Cut / Replacement | | TBD by Utilities Supervisor |
| AD. Automatic Flush Valve | \$1,000 | |
| AE. Water and Wastewater Impact Fees (Burleson charges both City of Burleson and City of Fort Worth Impact Fees) | | Refer to Current Impact Fee Ordinance for Fees |

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, 2023, AND TERMINATING SEPTEMBER 30, 2024, AND MAKING APPROPRIATIONS FOR EACH FUND; FINDING THE RECITALS ARE TRUE AND CORRECT; 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, 2023, and ending September 30, 2024, (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 24, 2023 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, the Burleson 4A Economic Development Corporation adopted the corporation's FY2023-2024 annual budget on August 15, 2023; and

WHEREAS, the City Council ratified the budget of the Burleson 4A Economic Development Corporation on September 5, 2023; and

WHEREAS, the Burleson Community Services Development Corporation adopted the corporation's FY2023-2024 annual budget on August 15, 2023; and

WHEREAS, the City Council ratified the budget of the Burleson Community Services Development Corporation on September 5, 2023; and

WHEREAS, the Tax Increment Reinvestment Zone Number Two, City of Burleson, Texas adopted the board's FY2023-2024 annual budget on August 15, 2023, by resolution; and

WHEREAS, such public hearing was held on September 5, 2023, 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, 2023, and ending September 30, 2024; 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, 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. The Budget shall contain a cover page with the information required by Local Government Code § 102.007(d).

Section 4

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 5

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 6

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 7

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 8

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 9

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 10

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

PASSED AND APPROVED this 11th day of September, 2023.

FIRST READING - SEPTEMBER 5, 2023

The motion to approve this Ordinance was made by Adam Russell and seconded by Larry Scott, and the Ordinance was passed and approved by the vote [AYE 7 - NAY 0]:


| | Aye | Nay | Abstain | Absent |
|---------------------------|-----|-----|---------|--------|
| Chris Fletcher, Mayor | X | | | |
| Victoria Johnson, Place 1 | X | | | |
| Phil Anderson, Place 2 | X | | | |

| | | | | |
|-------------------------|---|--|--|--|
| Ronnie Johnson, Place 3 | X | | | |
| Larry Scott, Place 4 | X | | | |
| Dan McClendon, Place 5 | X | | | |
| Adam Russell, Place 6 | X | | | |

FINAL READING - SEPTEMBER 11, 2023

The motion to approve this Ordinance was made by Larry Scott and seconded by Adam Russell, and the Ordinance was passed and approved by the vote [AYE 7 - NAY 0]:

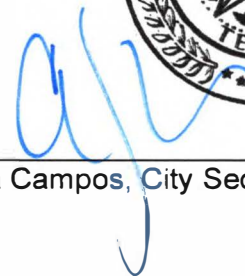
| | Aye | Nay | Abstain | Absent |
|---------------------------|-----|-----|---------|--------|
| Chris Fletcher, Mayor | X | | | |
| Victoria Johnson, Place 1 | X | | | |
| Phil Anderson, Place 2 | X | | | |
| Ronnie Johnson, Place 3 | X | | | |
| Larry Scott, Place 4 | X | | | |
| Dan McClendon, Place 5 | X | | | |
| Adam Russell, Place 6 | X | | | |



 Chris Fletcher, Mayor
 City of Burleson, Texas

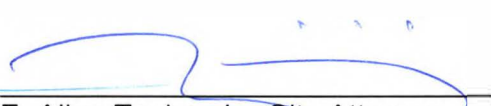


ATTEST:



 Amanda Campos, City Secretary

APPROVED AS TO FORM:



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

City Council Special Meeting

DEPARTMENT: Legal & Purchasing

FROM: Matt Ribitzki, Deputy City Attorney/Compliance Manager

MEETING: September 11, 2023

SUBJECT:

Consider approval of a minute order ratifying the adoption of the Fiscal Year 2023-2024 annual operating budget beginning October 1, 2023, and terminating September 30, 2024. *(Staff Presenter: John Butkus, Assistant Finance Director)*

SUMMARY:

On August 9, 2023, the city manager filed the proposed annual budget for Fiscal Year 2023-2024. On that same day, the city manager delivered a copy of the proposed budget to the city council. At the August 15, 2023, special city council meeting, the city manager presented the proposed budget to the council and members of the public.

OPTIONS:

Approve the ordinance, approve the ordinance with modifications, or deny the ordinance

RECOMMENDATION:

Approve the ordinance

PRIOR ACTION/INPUT (Council, Boards, Citizens):

At the August 15, 2023, special city council meeting, the city manager presented the proposed budget to the council and members of the public.

After a public hearing, the City Council approved the ordinance adopting the annual budget on first reading on September 5, 2023.

FISCAL IMPACT:

n/a

STAFF CONTACT:

Matt Ribitzki
Deputy City Attorney/Compliance Manager
mribitzki@burlesontx.com
817-426-9664

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 2023, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY ON JANUARY 1, 2023, AND ADOPTING A TAX RATE OF \$0.6325 PER \$100 OF VALUATION FOR 2023; 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 24, 2022, 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 hearing was held on September 5, 2023, prior approval of such date 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 \$0.6325 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 2022; and

WHEREAS, the City Council has studied tax rate of \$0.6325 per \$100 of valuation and listened to the comments of the taxpayers at the public hearings held therefore, and has determined that the 2023 tax rate of tax rate of \$0.6325 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 2023, on all taxable property situated within the corporate limits of the City of Burleson, Texas, on January 1, 2023, a tax rate of \$0.6325 for each \$100 of taxable value.

Section 3

Of the total tax rate, \$0.4402 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 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 3.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.80.**

Section 4

Of the total tax rate, \$0.1923 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 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, 2023.

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 3.48 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.80.**

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 this Ordinance 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 tax rate.

PASSED AND APPROVED 11th day of September, 2023.

FIRST READING - SEPTEMBER 5, 2023

The motion to approve this Ordinance was made by Dan McClendon and seconded by Larry Scott, and the Ordinance was passed and approved by the vote [AYE 7 - NAY 0]:

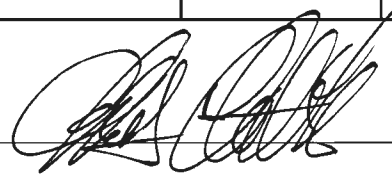
| | Aye | Nay | Abstain | Absent |
|---------------------------|-----|-----|---------|--------|
| Chris Fletcher, Mayor | X | | | |
| Victoria Johnson, Place 1 | X | | | |

| | | | | |
|-------------------------|---|--|--|--|
| Phil Anderson, Place 2 | X | | | |
| Ronnie Johnson, Place 3 | X | | | |
| Larry Scott, Place 4 | X | | | |
| Dan McClendon, Place 5 | X | | | |
| Adam Russell, Place 6 | X | | | |

FINAL READING - SEPTEMBER 11, 2023

The motion to approve this Ordinance was made by Dan McClendon and seconded by Adam Russell, and the Ordinance was passed and approved by the vote [AYE 7 - NAY 0]:

| | Aye | Nay | Abstain | Absent |
|---------------------------|-----|-----|---------|--------|
| Chris Fletcher, Mayor | X | | | |
| Victoria Johnson, Place 1 | X | | | |
| Phil Anderson, Place 2 | X | | | |
| Ronnie Johnson, Place 3 | X | | | |
| Larry Scott, Place 4 | X | | | |
| Dan McClendon, Place 5 | X | | | |
| Adam Russell, Place 6 | X | | | |




Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:




Amanda Campos, City Secretary

APPROVED AS TO FORM:


E. Allen Taylor, Jr., City Attorney

BY: WATT RIBITZKI,
DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, APPROVING THE 2023 TAX ROLLS; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Burleson, Texas (the "City") received the certified 2023 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 2023 tax rolls of the City of Burleson, Texas, which will result in a tax levy in the estimated amount of \$33,728,418 (of which \$1,192,589 is tax revenue from the Tax Increment Reinvestment Zone Number Two) 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 the 11th day of September, 2023.

First Reading: the 5th day of September, 2023.

Final Reading: the 11th day of September, 2023.



Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:



Amanda Campos, City Secretary



APPROVED AS TO FORM:



E. Allen Taylor, Jr., City Attorney

BY: MATT RIBITZKI, DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, PROVIDING A NEW SCHEDULE OF FEES; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE, CUMLUATIVE CLAUSE, AND SAVINGS CLAUSE; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE.

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 12, 2022, 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, trash, recycling, and garbage collection rates, and impact fees which are wholly contained in a separate ordinances); and

WHEREAS, the fee schedule needs to be amended to provide for a fees effective for the 2023-2024 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, and further finds and determines that the rules, regulations, terms, conditions, provisions, and requirements of this ordinance are reasonable and necessary to protect public health, safety, and quality of life in the City.

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

Section 1

The City of Burleson hereby adopts the Incorporated Fee Schedule (attached hereto as Exhibit "A" and incorporated herein for all purposes) and repeals and replaces any prior fee schedule in conflict with the Incorporated Fee Schedule, to be effective October 1, 2023.

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

All rights and remedies of the City are expressly saved as to any and all provisions of any ordinance affecting fees of the City and to any and all violations of the provisions of any prior ordinance pertaining to the fee schedule and regulations within the City which have accrued as of the effective date of this ordinance; as to such accrued fees, collection activity, violations, and any pending litigation, both civil and criminal, whether pending in court or not, under such prior ordinances, same shall not be affected by this ordinance but may be prosecuted and pursued until final disposition by the courts.

Section 6

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 7

This ordinance shall be in full force and effect October 1, 2023 and after its passage and publication as provided by law.

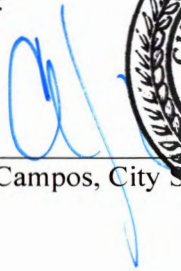
PASSED AND APPROVED the 11th day of September, 2023.

First Reading: the 5th day of September, 2023.

~~First Reading:~~ ^{Final} the 11th day of September, 2023.



Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:


Amanda Campos, City Secretary



APPROVED AS TO FORM:


E. Allen Taylor, Jr., City Attorney

BY: MATT RIBITZKI, DEPUTY CITY ATTORNEY

ORDINANCE

AN ORDINANCE ESTABLISHING RATES TO BE CHARGED FOR WATER AND WASTEWATER SERVICE IN THE CITY OF BURLESON; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE, CUMLUATIVE CLAUSE, AND SAVINGS CLAUSE; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE.

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 2022 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 82-2 of the City of Burleson Code of Ordinances; and

WHEREAS, the rates and fees industrial waste discharge as described in Article II (Industrial Waste Discharge) of Chapter 82 (Utilities) of the City of Burleson Code of Ordinances may be amended from time to time; and

WHEREAS, the City Council desires set new rates for water and wastewater service; and

WHEREAS, City Council desires to set new fees and rates related to industrial waste discharge; 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 | \$16.03 |
| 1 | \$23.08 |
| 1.5 | \$43.46 |
| 2 | \$64.05 |
| 3 | \$154.04 |
| 4 | \$256.74 |
| 6 | \$512.33 |

| | |
|----|------------|
| 8 | \$767.93 |
| 10 | \$1,021.26 |
| 12 | \$1,179.25 |

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 gallon to 10,000 gallons

Meter Size

All \$4.90/1000 gallons

10,001-20,000 gallons

Meter Size

All \$5.92/1000 gallons

Over 20,000 gallons

Meter Size

All \$6.57/1000 gallons

Gas Well Drilling

Meter Size

All \$13.96

Section 3

The base wastewater rate shall be as follows: \$19.73/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 \$5.48 per 1,000 gallons.

Maximum wastewater charge to residential customers using wastewater services only:

Maximum residential wastewater rate: \$85.49

Commercial

All usage: \$5.48 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) \$0.5478 per pound

Total Suspended Solids (TSS) \$0.3175 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

All rights and remedies of the City are expressly saved as to any and all provisions of any ordinance affecting water and wastewater fees of the City and to any and all violations of the provisions of any prior ordinance pertaining to water and wastewater fees and regulations within the City which have accrued as of the effective date of this ordinance; as to such accrued fees, collection activity, violations, and any pending litigation, both civil and criminal, whether pending in court or not, under such prior ordinances, same shall not be affected by this ordinance but may be prosecuted and pursued until final disposition by the courts.

Section 9

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.

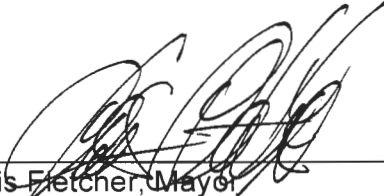
Section 10

This ordinance shall be in full force and effect October 1, 2023, and after its passage and publication as provided by law.

PASSED AND APPROVED the 11th day of September, 2023.

First Reading: the 5th day of September, 2023.

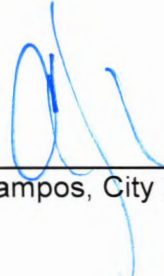
^{Final} First Reading: the 11th day of September, 2023.



Chris Fletcher, Mayor
City of Burleson, Texas




ATTEST:



Amanda Campos, City Secretary

APPROVED AS TO FORM:



E. Allen Taylor, Jr., City Attorney
By: MATY 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; INCORPORATING THE RECITALS INTO THE BODY OF THE ORDINANCE; PROVIDING A SEVERABILITY CLAUSE, CUMLUATIVE CLAUSE, AND SAVINGS CLAUSE; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; AND DECLARING AN EFFECTIVE DATE.

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 82-92 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 | \$16.20 | 2X/Week |
| Recycling | \$ 3.00 | |
| Admin and Overhead | \$ 1.10 | |
| Franchise Fee | \$ 1.54 | |
| Total | \$21.84 | |

(2) Non-Residential Unit exclusive of sales tax and applicable state fees:

| | | |
|---|---------|---------|
| Minor Collection (10 bags or 1- 96 gallon container) | | |
| Base Rate | \$23.43 | 2X/Week |
| Administration | \$ 1.10 | |
| Franchise Fee | \$ 1.87 | |
| <hr/> | | |
| Total | \$26.40 | |

| | | |
|--|---------|---------|
| Major Collection (20 bags or 2- 96 gallon containers) | | |
| Base Rate | \$35.38 | 2X/Week |
| Administration | \$ 1.10 | |
| Franchise Fee | \$ 2.83 | |
| <hr/> | | |
| Total | \$39.31 | |

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

All rights and remedies of the City are expressly saved as to any and all provisions of any ordinance affecting solid waste, recyclables, and trash collection fees of the City and to any and all violations of the provisions of any prior ordinance pertaining to solid waste, recyclables, and trash collection fees and regulations within the City which have

accrued as of the effective date of this ordinance; as to such accrued fees, collection activity, violations, and any pending litigation, both civil and criminal, whether pending in court or not, under such prior ordinances, same shall not be affected by this ordinance but may be prosecuted and pursued until final disposition by the courts.

Section 6

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 7

This ordinance shall be in full force and effect October 1, 2023, and after its passage and publication as provided by law.

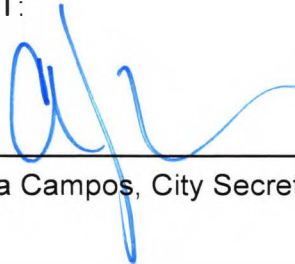
PASSED AND APPROVED the 11th day of September, 2023.

First Reading: the 5th day of September, 2023.

^{Final} First Reading: the 11th day of September, 2023.



Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:


Amanda Campos, City Secretary



APPROVED AS TO FORM:


E. Allen Taylor, Jr., City Attorney

BY MATT RIVALETTI, DEPUTY CITY ATTORNEY